

2021



- HELP WANTED -

2nd Quarter Budget Update

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2nd 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
- Appropriated \$600,735 in additional funding for Enterprise Resource Planning (ERP)
- Appropriated \$7,276,447 for a new security system at Juvenile Court
- Received first payment of \$119,949,128.50 in American Rescue Plan Act of 2021 funding
- Adopted 2022 Alternative Tax Budget detailing levies and inside millage, estimating resources and detailing General Obligation debt

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	\$168,929,390
Operating Revenue	\$452,960,175	\$438,150,921	\$484,991,755	\$483,957,328
Operating Expenditures	\$315,160,557	\$455,318,624	\$410,263,068	\$420,040,934
Subsidies to Other Funds	\$84,022,067	\$97,714,456	\$97,623,130	\$74,031,115
Ending Cash Balance	\$191,823,833	\$76,941,674	\$168,929,390	\$158,814,669
Cash Reserve Requirement		\$119,151,952	\$119,151,952	\$126,971,550

As of the 2nd Quarter, the General Operating Fund is projected to end the year with an operating deficit – defined as expenditures greater than total revenue – of approximately \$22.9 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 \$485 million in 2021**, which is nearly \$46.8 million, or 10.7%, more than what was anticipated in the budget. **Expenditures are projected to total just over \$507.8 million**, which is \$45 million or 8.2%, under approved appropriation levels.

Revenue Discussion

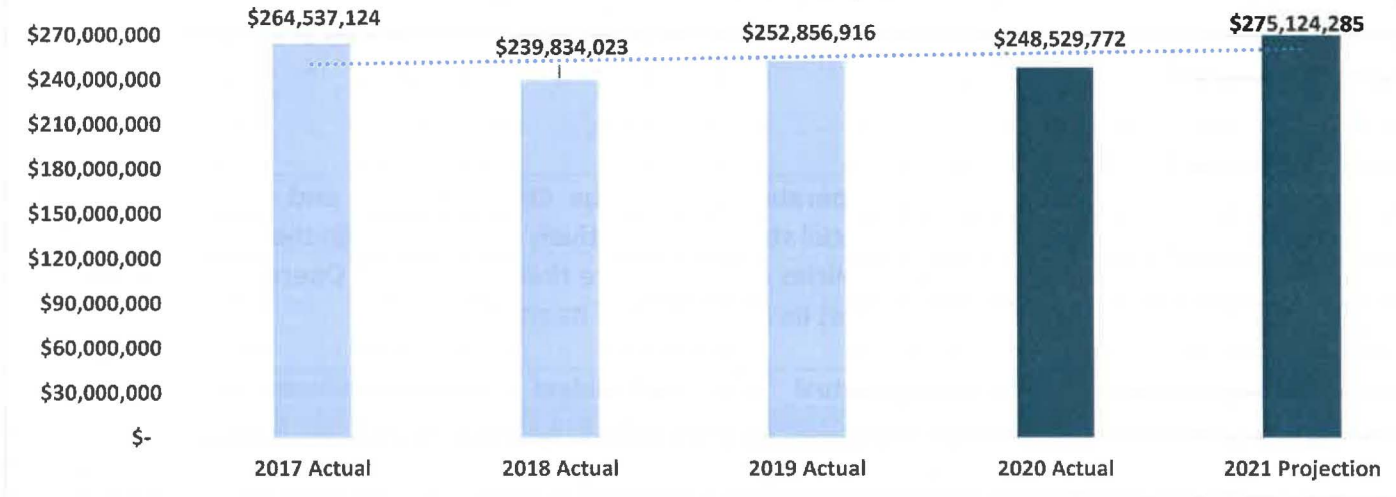
2021 General Operating Fund revenue is projected to total \$485 million. This is 10.7% higher than what was estimated in the budget. Surpluses are projected in sales taxes, charges for services, intergovernmental revenue and other revenue/taxes. The sections below discuss the performance of each category of revenue to the County's General Operating Fund.

Sales Tax

Through the 2nd Quarter of the year, the County has collected \$140.8 million in combined sales tax revenue. This is a 6.3% increase from what was collected during the same period in 2020. Sales tax collections through July 2021 total \$166.9 million or 11.9% higher than the same time last year.

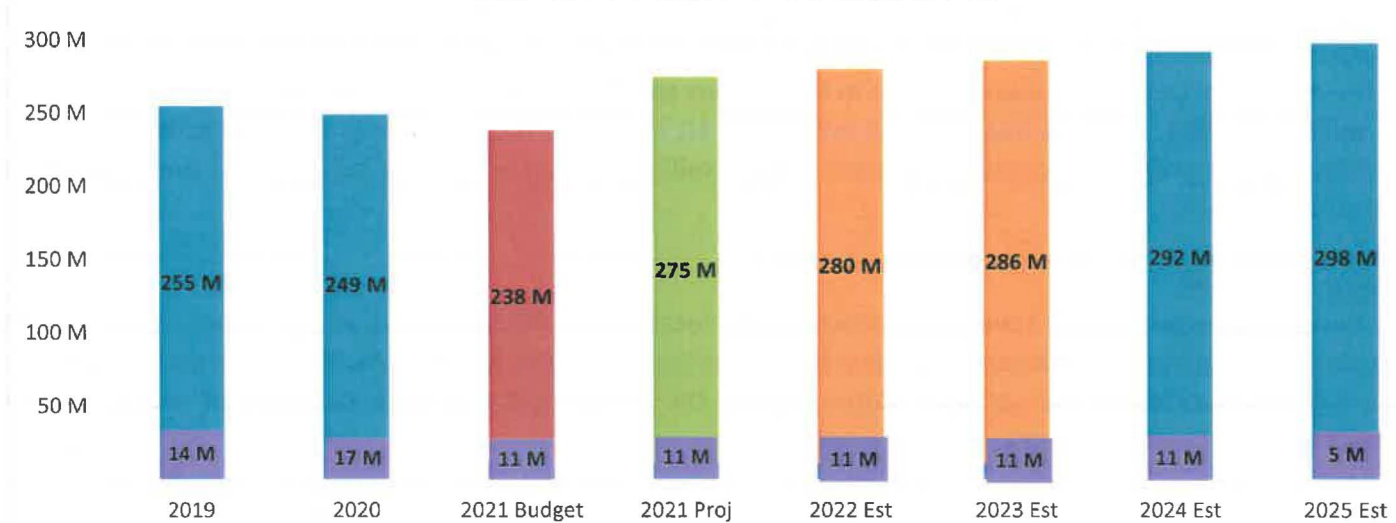
Sales Tax revenue is projected to total \$286.6 million in 2021. This is \$29.1 million or 11.3% more than what was expected in the 2021 budget and \$38.1 million or 15.3% more than 2020. This estimate assumes sales taxes continue at the current rate for the remainder of the year.

Net Sales Tax Receipts



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 \$275.1 million in 2021, which is approximately 56.8% of the fund's total revenue (based on 2nd Quarter estimates). In previous years, Sales Tax represented more than 56% of total General Operating Fund revenue. While actual Sales Tax revenue is up only \$13 million over through 2nd quarter of 2020, the 2021 estimate is \$36.6 million or 15.4% more than budget. This assumes sales tax revenue continues to follow the current trend for remainder of the year.

The portion of Sales Tax revenue that is allocated to Debt Service totals 11.0 million in 2021, which is \$6 million less than 2020.

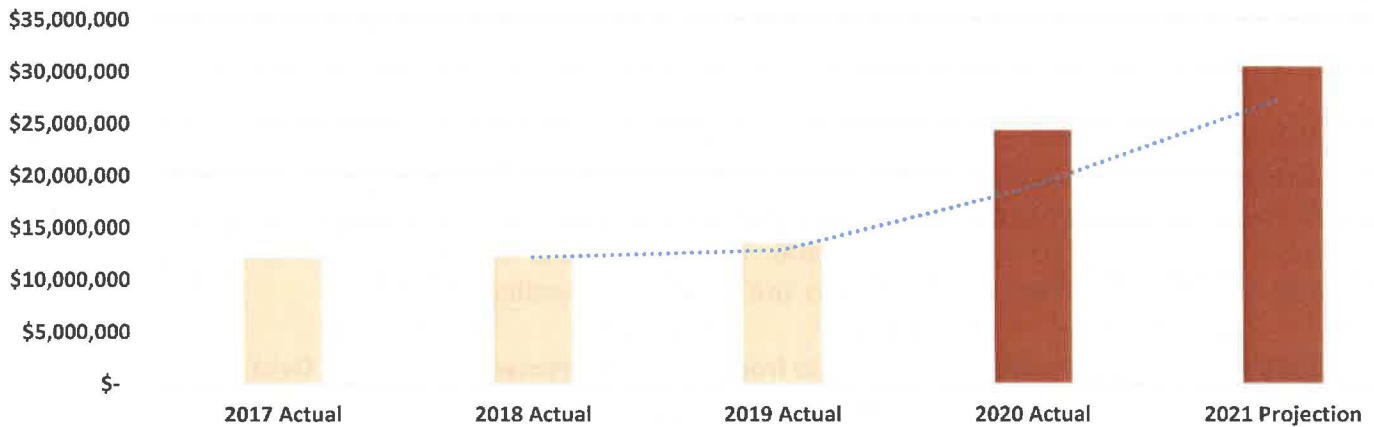
There are four outstanding debt issues that are backed by the County's Sales Tax. As required by the terms of the Trust Indenture, as supplemented for each issue, the County's Sales Tax revenue is distributed from the State to the trustee for all the County's Sales Tax Revenue Bonds. The trustee withholds 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 directly through rent payments from the Cleveland Cavaliers Operating Company. 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

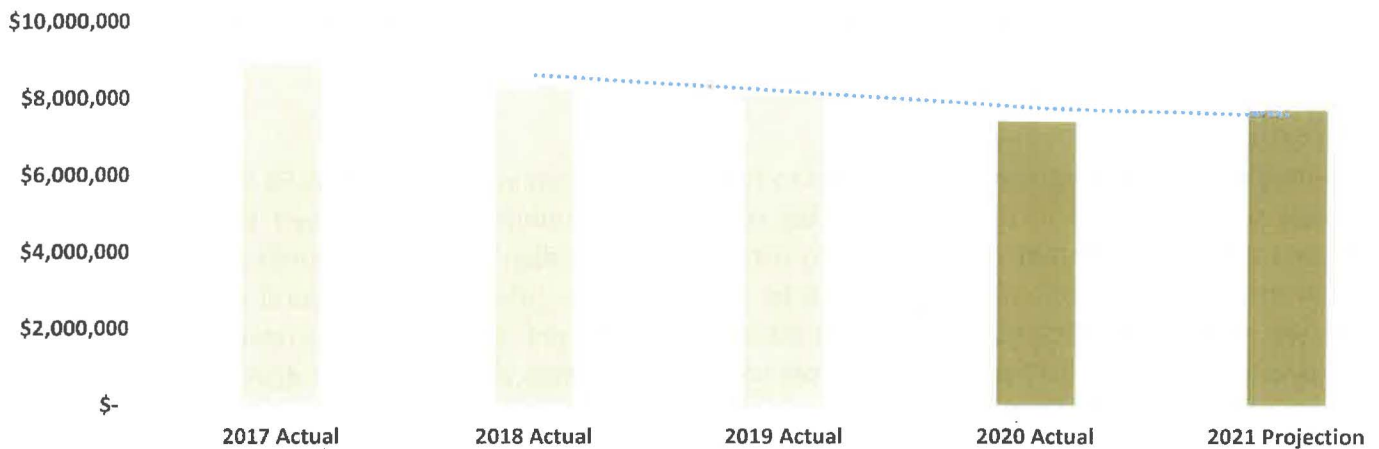


Property Tax revenue to the General Fund is estimated to total \$30.5 million which is what was estimated in the budget. Property Taxes are generated from a portion of the County's 1.45 mills (inside millage). The 2021 Tax Budget (R2020-0111) increased the allocation of the County's inside millage to 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 \$7.7 million, which \$1.6 million or 17.0% 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 did not resume to normal levels until 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



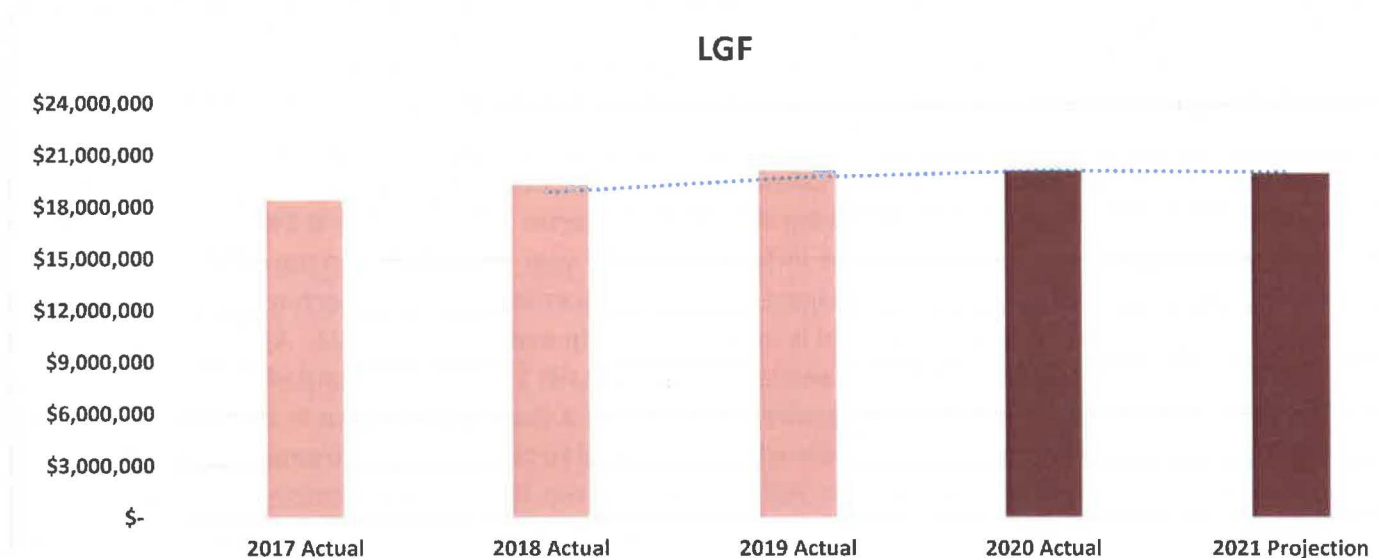
- **Court of Common Pleas** – Civil and Criminal filings totaled 6,642 through the 1st Quarter 2021, a 19.8% decrease over the number of filings during the same period last year. Criminal filings decreased during this period by 11.4% (approximately 387 cases) compared to 2020, while Civil filings also decreased by 25.6% (approximately 1,256 cases) during the same time period.
- **Domestic Relations Court** – Filings in Domestic Relations Court have steadily increased during the first quarter and have since leveled off during the second quarter maintaining a 6.1% increase; if this trend continues, we will see a 6.1% increase in total filings by year end when compared to 2020. The Court continues to assist all court parties navigate the court processes leveraging technology. In 2020 the Help Center assisted over 14,000 people and is on target to help even more in 2021. As of June 30th, 2021 the Help Center has assisted 9,229 people and is on track to assist 18,458 by the end of 2021, which is a 31.8% increase. The Domestic Violence Department has shown a dramatic increase in interactions as well. In 2021 there has been an increase of 136% when compared to the same time frame in 2020. This increase is due to petitioners feeling less safe in 2020 in reaching out for support because of being in such close proximity to their abusive partner. 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 and Shelter Care admissions have all declined during 2020. Admissions continue to decline through the second quarter of 2021 with 248 total admissions year-to-date. There were increases in the Average Daily Population (ADP) for secure detention and pre-trial monitoring. Secure detention increased slightly from 105 to 118 in June of 2020 to June of 2021. Pre-trial Monitoring increased from 98 in June of 2020 to 65 in June of 2021. Average Daily Population in Shelter Care however decreased from 15 in June of 2020 to 0 in June of 2021. June year-to-date Abuse, dependency, and neglect filings increased from 3,991 in 2020 to 4,102 in 2021. These increases are possibly a consequence of strict COVID-19 social distancing policies in 2020 and a dramatic reduction of such restrictions in 2021.

Charges for Services

Charges for Services revenue is projected to total \$84.5 million in 2021, which is \$3.9 million or 4.9% more than what was estimated in the budget. This increase is in estimated Auditor and Treasurer charges and Conveyance fees collected by the Fiscal Office.

Other Intergovernmental

Other Intergovernmental revenue is projected to total \$51.7 million in 2021, which is \$3.9 million or 8.2% 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 increase to 100% effective July 2021 but several months in 2020 were reimbursed at 80%. The 2022 budget assumes 100% reimbursement. Also included is revenue derived from the **Local Government Fund (LGF)** which is projected to total \$20 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 assumed 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 \$26.6 million in 2021, which is \$2.6 million or 10.8% 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
- \$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

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- \$5.7 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 \$410.3 million, which is a \$45 million or 9.9% less than budget. Approximately \$23 million of the surplus is in personnel services largely due to the residual effects of the 2020 hiring freeze. The remainder of the surplus \$22 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:

Sheriff - \$17 million surplus

The majority of this projected surplus is in Jail Operations. Approximately \$14.6 million is in personnel services largely from staffing vacancies. The remainder of the surplus due to lower than anticipated spending on food and other supplies \$1.4 million, medical services \$400,000 and savings from closing of the Bedford Jail \$597,000.

Prosecutor - 6.2 million surplus

The Prosecutor's Office has projected surpluses of \$3.2 million in personnel services due to vacancies and the pay parity increases that may be implemented this year. There is also approximately \$1.2 million surplus in outside counsel fees due to COVID-19.

Common Pleas - \$2.7 million surplus

Common Pleas Court has a projected surplus of \$2.7 million due to lower than anticipated spending in assigned counsel, judicial services, and translator costs in the Judicial Administration Division. This savings is partially due to a delay in budgeted assigned counsel rate increases and the Court hearing fewer cases due to COVID-19.

Fiscal Office \$3.9 million surplus

The majority of this projected surplus is due to vacancies largely in the Financial Services Division, which includes Accounts Payable, Financial Reporting and Payroll.

Development - \$2.2 million surplus

This projected surplus is in personnel services and contracts. The surplus in personnel services is due to three vacancies while the surplus in contracts is due to a slow start on several development projects.

Veterans Service Commission - \$1.6 million surplus

Approximately \$800,000 of this surplus projected in client services direct support to veterans and the remainder is projected in other expenditures. Spending in both client services and other expenditure was lower than anticipated during the first half of 2021.

Miscellaneous Obligations - \$1.4 million surplus

This projected surplus is the result of \$1.0 million in diversion center construction and programming expenses shifted to the Opioid Mitigation Fund.

Medical Examiner - \$.5 million surplus

This projected surplus is in personnel services and is due to vacancies in the Regional Forensic Lab. The Medical Examiner has been met with challenges replacing the seven vacancies.

County Hotel - \$1.3 million surplus

The 2021 County Hotel budget was increased by approximately \$3 million for property taxes. Operations improved at the County Hotel and the Hilton paid the second half property tax payment for the County owned Hotel.

Information Technology - \$1.5 million surplus

This projected surplus is due to staff vacancies, lower technology service contract usage and lower than expected equipment purchases.

Board of Elections - \$1.1 million deficit

This projected deficit is due to the additional Special Election for the 11th Congressional District.

Subsidies to Other Funds

General Fund subsidies to other County funds are budgeted and projected to total \$97.6 million in 2021, which includes the following new capital projects:

- Enterprise Resource Planning (ERP) - \$600,735
- Correction Center Consultant - \$4.0 million
- Juvenile Court Security System - \$7.3 million
- Old Juvenile Court Building Security and Abatement - \$5.6 million

Reserves on Balance

There is only one projected reserve on balance in the General Operating Fund:

- Sherwin Williams - \$7,000,000 Incentive

Ending Cash Balance

The 2021 General Fund revenue and expenditures are projected to total \$485 million and \$507.9 million, respectively. The ending cash balance in the General Fund is projected to total \$168.9 million, which \$49.7 million over the cash reserve requirement. As of the second quarter, the County is in compliance with Section 706.01 of the County Code, which requires a minimum of a 25% of last year's expenditures.

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	\$30,635,841
Operating Revenue	\$235,411,228	\$287,349,501	\$284,521,773	\$276,669,776
Subsidies to Other Funds	\$229,026,580	\$278,479,495	\$268,330,078	\$283,333,265
Ending Cash Balance	\$14,444,146	\$23,314,152	\$30,635,841	\$23,972,352
Cash Reserve Requirement		\$22,902,658	\$22,902,658	\$26,833,008

Revenue Discussion

Overall revenue is projected to total \$284.5 million, which is a \$2.8 million or 1.0% less than the current budget.

Revenue generated by the County's two levies is projected to total \$267.7 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 \$16.7 million, which is 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 \$164,855 which is \$160,145 or 49.2% 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 \$43.5 million and MetroHealth System \$32.5 million 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 \$268.3 million is nearly \$10.1 million or 3.6% less than current budget. The following are the larger subsidy variances from what was assumed in the budget:

HHS-Administration - \$1.8 million surplus

This projected surplus is in contracted services, more specifically the Comprehensive Case Management Employment (CCMEP) and Skill-Up programs.

HHS-Child Support - \$4.3 million surplus

The projected surplus is in both personnel services and professional services. Approximately \$4 million of this surplus is due to vacancies (25 Support Officers) and the remaining is in underspending in Cooperative Agreements with the courts.

HHS-Children and Family Services - \$4.9 million deficit

This deficit is projected in professional services due to higher anticipated spending in emergency bed contracts.

HHS-Early Childhood - \$3.6 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-Homeless Services - \$.8 million surplus

This projected surplus is due to underspending in homeless service contracts.

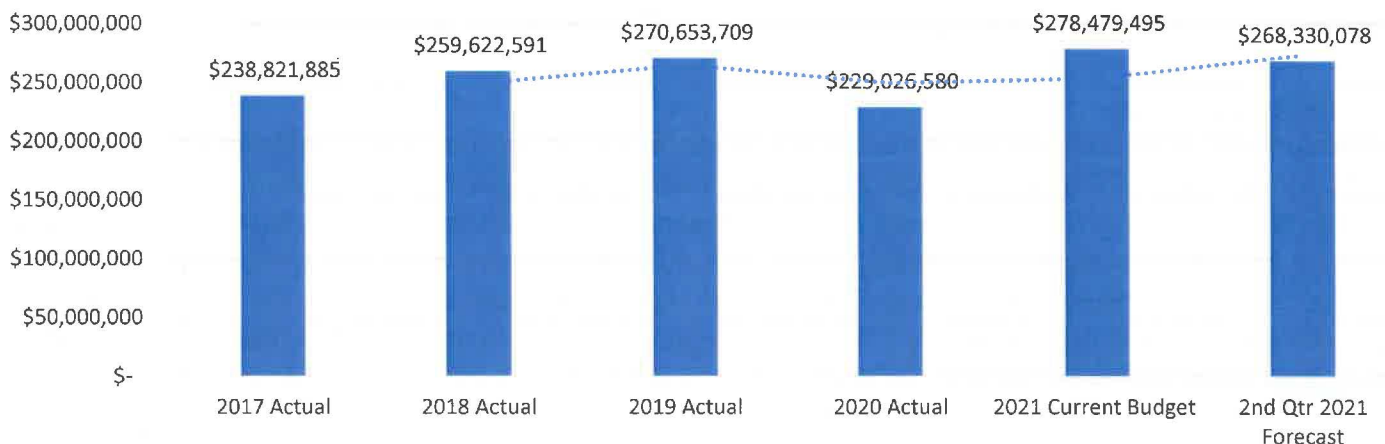
HHS-Job and Family Services - \$2.7 million surplus

This projected surplus is in a combination of budget lines including personnel services and professional services. The majority of this surplus is in personnel services due to vacancies (30 EFS Specialist vacancies). Approximately \$750,000 of this surplus is in Children with Medical Handicaps account.

Juvenile Court – \$0.9 million surplus

This projected surplus is in a combination of budget lines including personnel services and supplies.

Health and Human Services Levy Expenditures History



Ending Cash Balance

The HHS Levy Fund is projected to end 2021 with a cash balance of \$30.6 million which is \$7.7 million over the cash reserve requirement. The reserve requirement prescribed in Section 707.01 is 10% of last year's total expenditures. Based on 2nd quarter estimates, the end cash 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	\$1,005,206,156
Operating Revenue	\$1,370,950,871	\$1,496,967,842	\$1,541,832,038	\$1,561,314,954
Operating Expenditures	\$1,207,792,723	\$1,651,747,875	\$1,427,268,779	\$1,441,993,333
Ending Cash Balance *	\$890,641,897	\$735,861,864	\$1,005,205,156	\$1,124,526,777

*2020 Actual includes remaining encumbrances

Revenue Discussion

2021 All Funds revenue is projected to total \$1.54 billion, which is \$44.8 million or 3.0% over what was estimated in the budget. Significant variances from budget include:

Board of Developmental Disabilities - \$36 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 - \$45.9 million surplus

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

Health and Human Services Levy Fund - \$2.8 million deficit

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

Human Resources - \$19.2 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 employee medical visits that resulted from the pandemic.

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

This deficit is primarily due to lower than expected license tax and motor vehicle tax activity.

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 \$1.43 billion in 2021, which is \$224.5 million, or 13.6%, less than the budget of \$1.65 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 – \$44.0 million surplus

Additional appropriations of \$32.0 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 half are transferred to the Human Services Fund. Additionally, \$4 million was budgeted for COVID-19 which is not projected to be spent. The Real Estate Assessment fund and the Fiscal Office operating divisions have significant vacancies creating additional surpluses of \$2 million and \$3 million respectively.

General Fund Surplus \$45.5 million surplus

Please see General Fund Expenditure Discussion on pages 9-10.

Health and Human Services Levy Fund - \$10.1 million surplus

Please see Health and Human Services Levy Fund Expenditure Discussion on pages 11-12.

Human Services Fund - \$53.9 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 half are transferred to the Human Services Fund.

Public Works/Road and Bridge - \$16.2 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 - \$8.7 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 \$5.0 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 - \$1.4 million surplus

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

Human Resources - \$2.7 million surplus

This surplus is projected in all Human Resources divisions due to vacancies, lower than anticipated worker’s compensation claims and lower than anticipated spending in professional services.

Sheriff - \$19.3 million surplus

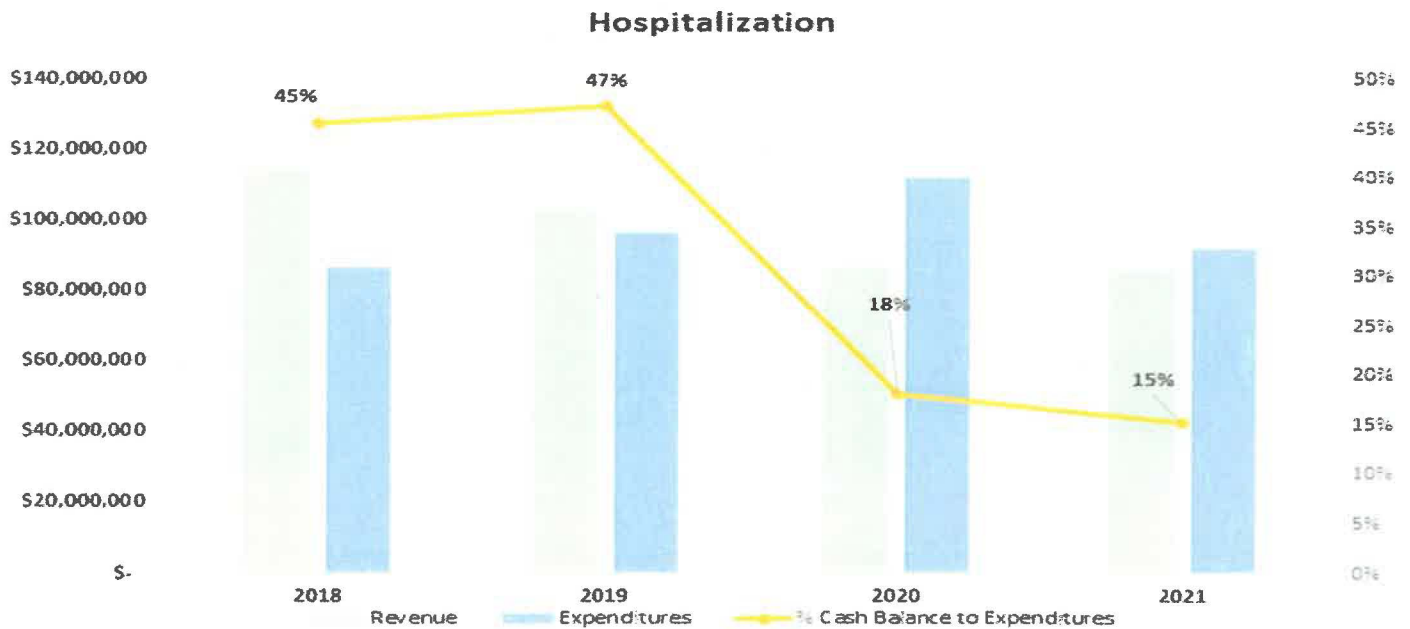
Approximately \$16 million of this projected surplus is in Personnel Services due to vacancies and the benefit holiday. Smaller surpluses totaling \$2.5 million are projected in several budget lines of Other Expenses.

Board of Developmental Disabilities - \$13.3 million surplus

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

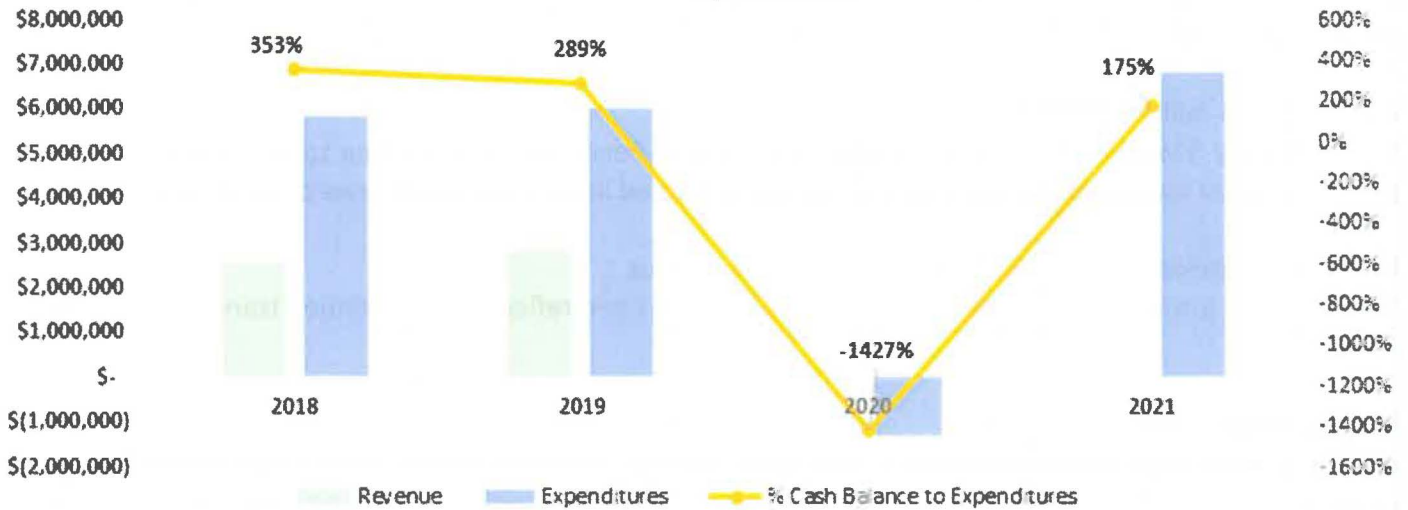
Fund Balances

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.



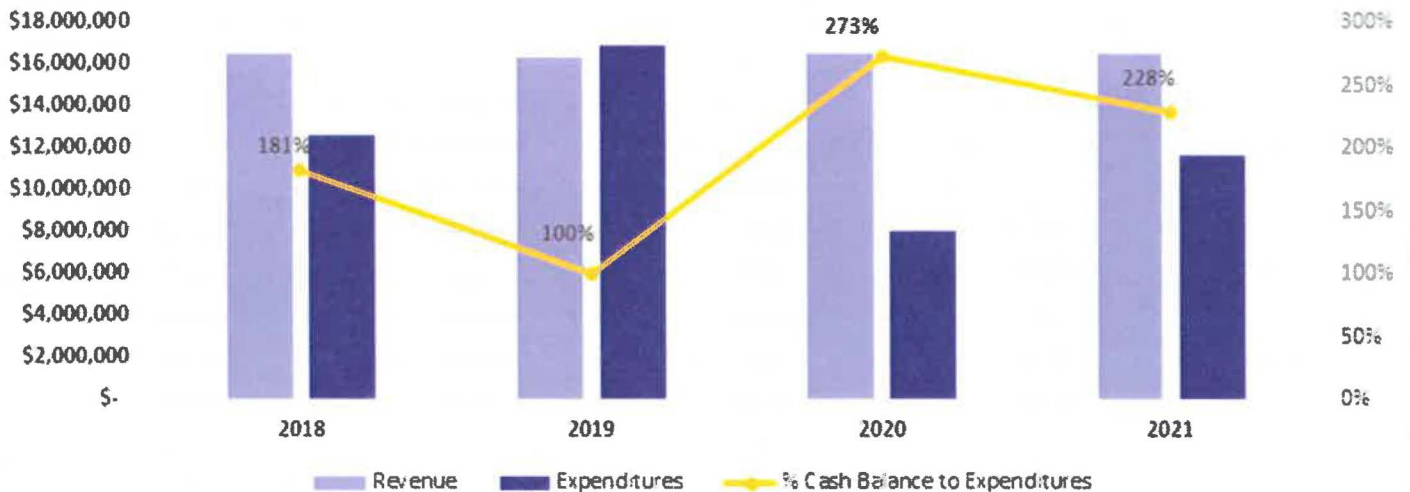
Workers’ Compensation Fund - This fund captures the premium and claims costs of the County’s Workers Compensation program. Revenue derives from charges to agency and departmental budgets based on a combination of claims costs and risk. In 2020, the Fund had an ending cash balance of \$18.7 million. The projected cash balance at the end of 2021 is \$11.9 million.

Workers' Compensation



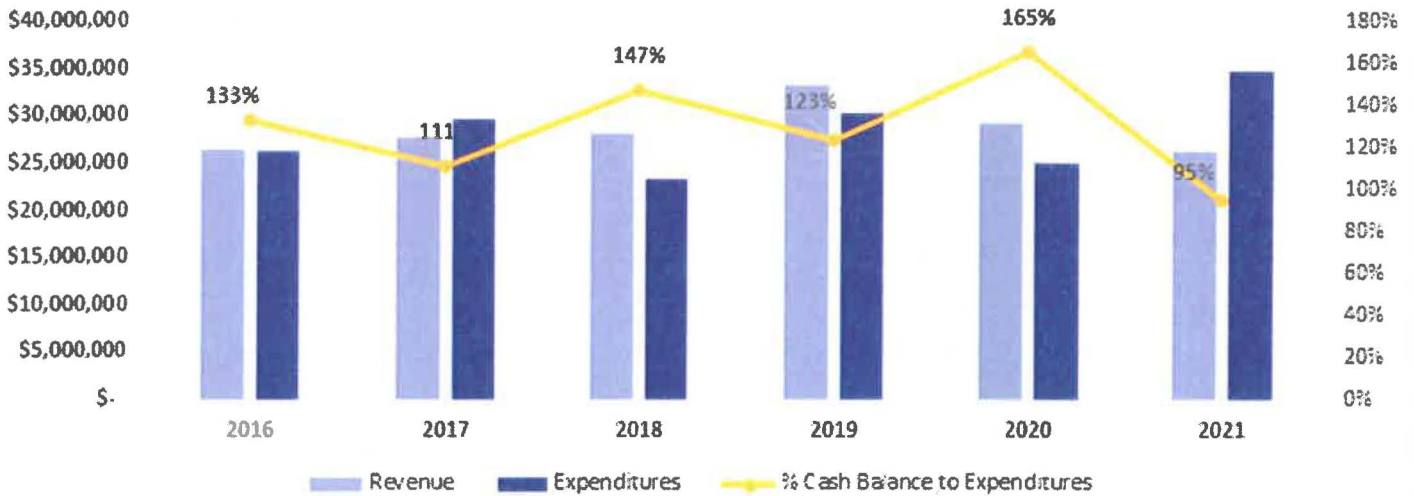
Real Estate Assessment – The Real Estate Assessment fund generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. The cash balance in the Fund at the end of 2020 was \$21,774,861. The 2021 revenue and expenditure projections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

Real Estate Assessment



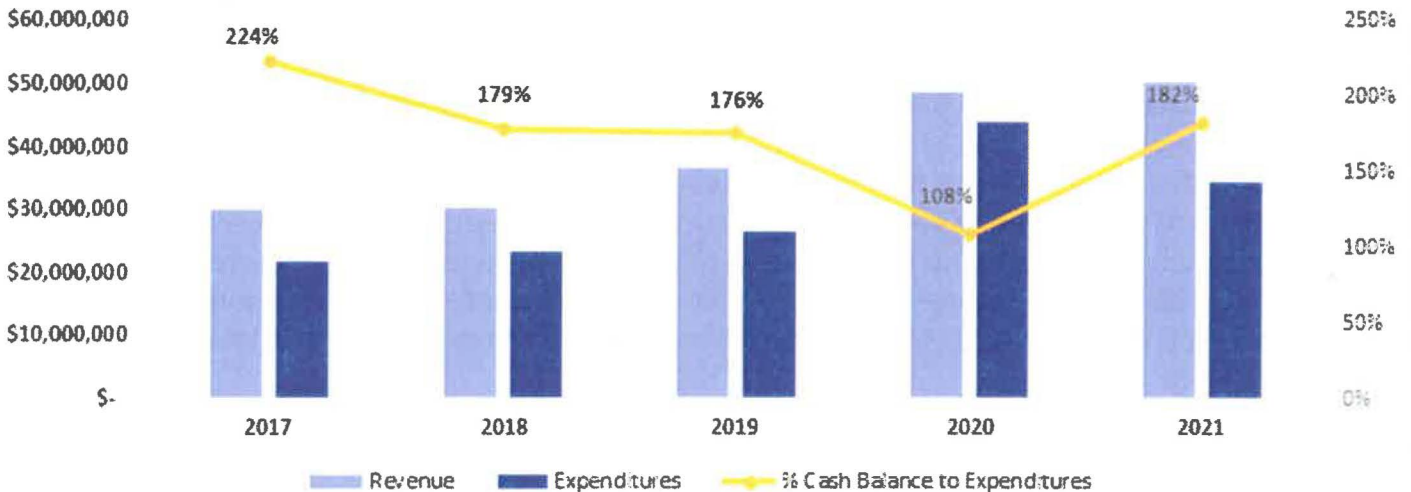
Sanitary Sewer Fund – The cash balance in the Fund at the end of 2020 was \$41.4 million. The 2021 revenue and expenditure projections are \$26.3 million and \$34.8 million respectively which result in a projected ending cash balance \$32.9 million. This projection assumes that the department will draw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

Sanitary Sewer Fund (5715)



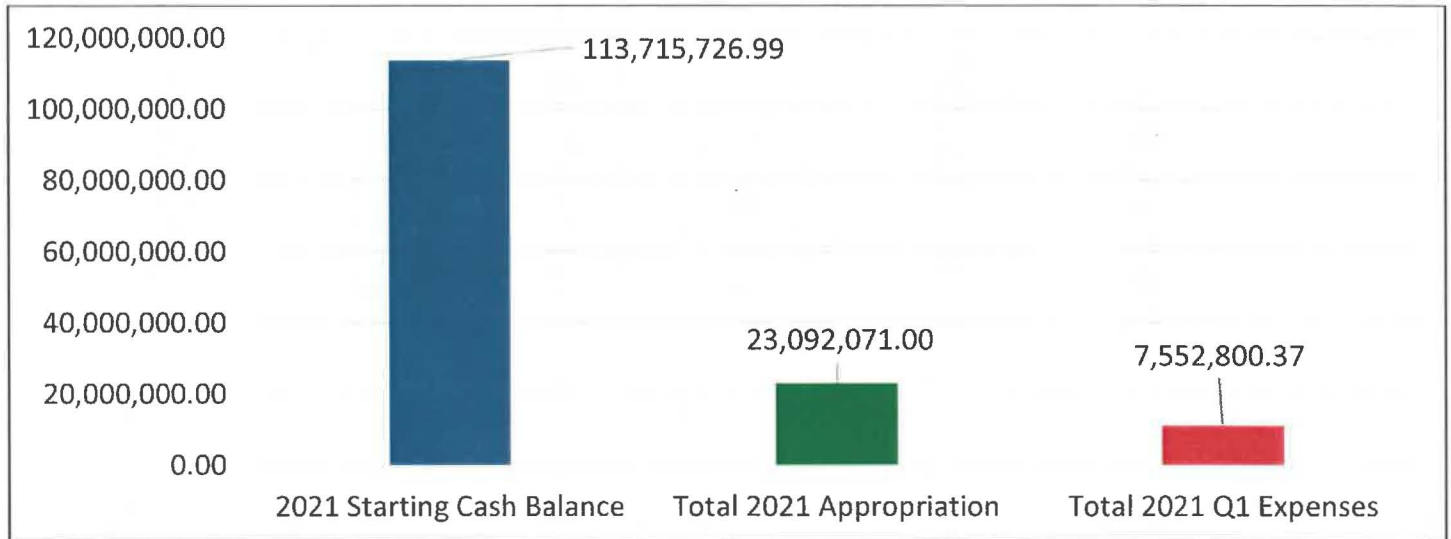
Road and Bridge Fund – This fund includes the \$7.50 and \$5 subfunds, and effective January 2019, also includes an additional \$5 fund authorized by H.B. 26 and County Ordinance O2017-0003. The cash balance in the fund at the end of 2020 was \$47.3 million. The 2021 revenue and expenditure projections are \$50.2 million and \$34.5 million respectively which result in a projected ending cash balance \$63 million.

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. Phase 1 spending plan approved by County Council totaled \$23,760,113. During the first half of 2021, \$7,552,800.37 was expended, decreasing the cash balance to \$106,199,859.63 as of June 30, 2021. 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

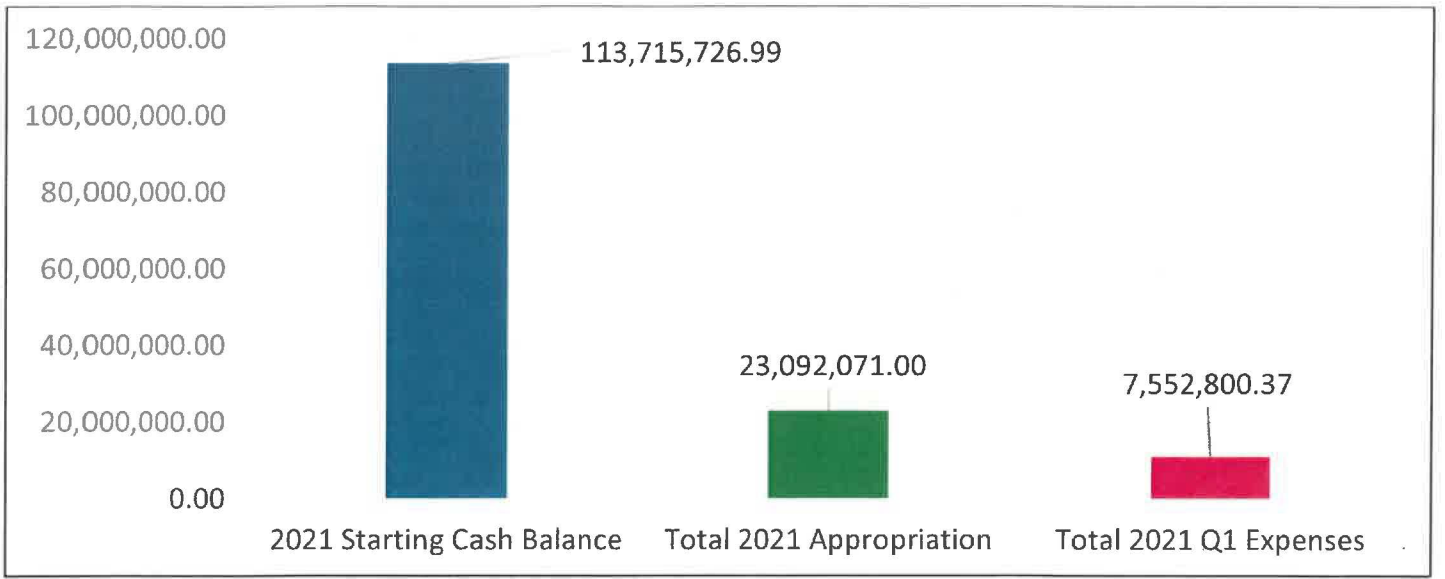
programs that will launch in 2021, including the temporary Diversion Center at the Oriana House, total expenses of \$21,816,796.54 are expected in 2021. This would leave the cash balance of the Opioid Mitigation Fund at approximately \$91,898,930.45 as of December 31, 2021.



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 two quarters of 2021, \$27,677,062.27 was expended, decreasing the cash balance to \$10,246,569.58 as of June 30, 2021. It is anticipated that this cash balance, plus all interest accrued during 2021 will be spent by December 31, 2021, which is the deadline for use of funds. Of the remaining cash, approximately \$550,000.00 will be used to purchase the 2020 Lakeside Avenue facility to supplement shelter for people experiencing homelessness and better enable social distancing measures. All remaining funds will be used to for encumbered purchase orders, contracts, and grant agreements. This includes approximately \$3 million for modifications to County facilities to implement social distancing measures, \$2 million to the Cuyahoga County Board of Health for COVID-19 testing and operating support and \$600,000 for vaccination transportation and registration assistance.



Cuyahoga County Office of Budget and Management
2021-2025 Budget/Forecast Analysis - 2021 2Q
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	168,929,390	158,814,669	144,740,637	138,487,093
REVENUE								
Property Tax	24,360,438	30,468,782	14,462,629	30,481,082	30,996,219	30,996,219	30,996,219	30,996,219
Licenses & Permits	91,726	82,926	52,824	105,648	105,648	105,648	105,648	105,648
Fines & Forfeitures	7,422,332	9,300,438	3,858,231	7,716,462	8,102,285	8,507,399	8,932,769	9,379,407
Charges for Services	85,998,325	80,598,976	31,193,295	85,514,557	84,530,647	84,530,647	84,530,647	84,530,647
Intergovernmental	48,929,026	47,765,373	30,100,596	51,694,980	51,468,315	51,468,315	51,468,315	51,468,315
Other Revenue	17,856,760	19,033,580	8,582,957	20,885,577	13,240,988	3,240,988	3,240,988	3,240,988
Other Taxes	4,321,727	4,929,379	2,282,802	5,669,164	7,086,455	8,503,746	9,354,121	9,354,121
Sales Tax	248,529,772	238,475,467	136,424,947	275,124,285	280,626,771	286,239,746	291,964,082	297,803,374
Interest Earnings	15,450,069	7,496,000	4,035,025	7,800,000	7,800,000	7,800,000	7,800,000	7,800,000
TOTAL OPERATING REVENUE	\$452,960,175	\$438,150,921	\$230,993,306	\$484,991,755	\$483,957,328	\$481,392,708	\$488,392,789	\$494,678,719
TOTAL AVAILABLE RESOURCES	\$591,970,598	\$629,974,754	\$422,817,139	\$676,815,588	\$652,886,718	\$640,207,377	\$633,133,426	\$633,165,812
EXPENDITURES								
Personnel Services	192,712,892	297,210,119	132,393,934	274,201,231	282,543,973	286,588,947	294,013,476	297,682,337
Other Expenses	122,447,665	158,108,505	57,767,115	136,061,837	137,496,961	141,184,832	143,513,350	142,162,100
TOTAL OPERATING EXPENDITURES	\$315,160,557	\$455,318,624	\$190,161,049	\$410,263,068	\$420,040,934	\$427,773,779	\$437,526,826	\$439,844,437
OTHER FINANCING USES	84,986,208	97,714,456	63,432,086	97,623,130	74,031,115	67,692,961	57,119,507	57,256,958
TOTAL CASH OBLIGATIONS	\$400,146,765	\$553,033,080	\$253,593,135	\$507,886,198	\$494,072,049	\$495,466,740	\$494,646,333	\$497,101,395
ENDING ENCUMBRANCES								
ENDING BALANCE	\$191,823,833	\$76,941,674	\$169,224,004	\$168,929,390	\$158,814,669	\$144,740,637	\$138,487,093	\$136,064,417
CASH RESERVE REQUIREMENT	\$119,151,952	\$119,151,952	\$119,151,952	\$119,151,952	\$126,971,550	\$123,518,012	\$123,866,685	\$123,661,583
Reserves on Balance								
East Bank Guarantee		1,143,975						
Enterprise Resource Planning		450,000						
County Hotel		7,000,000						
Sherwin Williams				7,000,000				
COVID-19 Mitigation		5,400,000						
TOTAL RESERVES ON BALANCE		13,993,975		7,000,000				

Cuyahoga County Office of Budget and Management
2021-2025 Budget/Forecast Analysis - 2021 2Q
153 - Operating Expenses

General Fund	2020 Actuals	2021 Current Year Budget	2021 TYD Actual	2021 Current Projection	2022 Total Projection	2023 Total Projection	2024 Total Projection	2025 Total Projection
County Executive Agencies								
Clerk of Courts	6,774,212	9,217,600	3,831,358	7,023,912	7,107,129	7,203,004	7,301,117	7,401,528
Communications Department	582,181	907,224	366,620	583,652	546,352	562,682	579,316	596,257
County Executive	835,594	942,070	459,497	909,897	934,846	953,381	963,270	1,210,673
County Headquarters	5,730,410	5,642,551	1,472,465	5,634,156	5,634,156	5,634,156	5,634,156	5,634,156
County Hotel	1,650,418	3,369,797	1,868,457	2,052,852	526,454	526,454	526,454	526,454
Department of Development	6,443,907	7,287,968	3,376,365	5,135,183	6,677,711	10,499,512	10,521,787	10,544,543
Department of Human Resources	3,435,049	4,348,582	1,792,108	3,531,038	3,600,401	3,671,280	3,743,710	3,817,726
Department of Information Technology	18,428,315	23,686,019	11,352,489	22,206,711	23,270,247	23,595,770	23,882,957	24,319,059
Department of Regional Collaboration	221,995	289,993	134,513	272,362	276,384	284,526	291,788	299,174
Department of Sustainability	236,124	320,550	135,749	291,741	312,523	320,260	327,124	332,118
Fiscal	19,869,677	30,425,359	12,251,335	26,544,752	28,201,280	28,837,361	29,138,366	29,490,225
Fiscal (Global Center)	5,400,000	0	0	0	0	0	0	0
Innovation and Performance	430,009	889,370	315,197	637,791	633,250	643,816	654,638	665,472
Law Department	9,733,505	4,687,572	2,756,346	4,119,005	4,220,477	4,436,266	4,563,274	4,560,971
Miscellaneous Obligations	0	3,799,695	3,488	2,358,084	2,358,084	2,358,084	2,358,084	2,358,084
Office of the Medical Examiner	12,711,702	14,727,349	7,294,501	14,143,279	14,363,502	14,722,194	14,952,082	15,186,964
Public Safety and Justice Services	1,840,445	2,873,539	997,319	2,521,478	2,557,635	2,596,028	2,635,239	2,675,302
Public Works - Facilities	2,333,377	3,151,251	1,446,127	2,628,735	2,643,164	2,657,901	2,672,952	2,688,328
Sheriff's Department	46,049,037	128,139,886	57,856,834	111,167,637	112,713,549	114,166,313	115,637,145	117,125,768
Total County Executive Agencies	142,705,957	244,706,375	107,710,768	211,762,265	216,577,144	223,668,988	226,383,459	229,432,802
Elected Officials								
County Council	2,097,785	2,421,500	1,015,827	2,091,538	2,129,028	2,167,334	2,206,475	2,246,470
Office of the Prosecutor	32,381,243	44,011,694	17,153,431	37,763,354	37,520,842	38,213,058	38,920,348	39,643,034
Court of Common Pleas	49,860,384	58,416,782	23,401,858	55,720,734	57,797,786	58,489,914	59,197,468	59,920,793
Domestic Relations Court	9,181,858	10,786,600	4,265,937	10,011,037	10,174,501	10,377,778	10,548,500	10,722,984
Juvenile Court	28,289,422	40,562,024	15,405,434	40,517,293	40,985,333	41,463,880	41,953,177	42,453,480
Probate Court	6,303,082	7,347,775	3,225,241	7,166,465	7,288,861	7,413,980	7,541,888	7,672,648
Court of Appeals	578,570	952,462	312,159	769,940	767,940	767,940	767,940	767,940
Municipal Courts	3,205,542	3,740,622	1,585,722	3,801,776	3,806,276	3,810,881	3,815,592	3,820,414
Total Elected Officials	131,897,886	168,239,459	66,365,609	157,842,137	160,470,567	162,704,765	164,951,388	167,247,763
Boards and Commissions								
Inspector General	858,245	1,063,525	461,057	898,417	1,117,300	1,150,698	1,182,493	1,210,693
Internal Audit	576,392	849,949	328,121	676,591	718,903	736,603	754,599	773,894
Personnel Review Commission	1,514,771	2,163,312	958,084	2,111,852	2,280,526	2,341,944	2,399,699	2,458,313
Board of Elections	17,142,688	13,012,694	4,835,541	14,058,531	15,940,787	12,966,819	17,399,302	13,940,873
Planning Commission	1,879,887	3,194,560	1,211,796	2,819,949	2,851,135	2,882,990	2,915,525	2,948,757
Office of the Public Defender	12,551,029	14,131,484	6,569,475	13,752,571	13,768,299	14,057,564	14,281,837	14,584,588
Soldiers' and Sailors' Monument	176,045	263,192	123,857	239,679	253,106	257,100	261,182	268,815
Veterans Services Commission	5,857,659	7,694,073	1,596,741	6,101,076	6,063,167	7,006,308	6,997,342	6,977,939
Total Board and Commissions	40,556,716	42,372,789	16,084,672	40,658,666	42,993,223	41,400,026	46,191,979	43,163,872
Total Operating Expenditures	315,160,559	455,318,623	190,161,049	410,263,068	420,040,934	427,773,779	437,526,826	439,844,437

Cuyahoga County Office of Budget and Management
2021-2025 Budget/Forecast Analysis - 2021 2Q
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	0	0	0	0
Gateway Arena	3,408,333	6,616,710	6,144,827	6,144,827	7,507,485	1,045,067	0	0
Brownfield Debt Service	934,014	957,294	928,064	928,064	1,034,757	1,057,844	1,068,306	1,090,914
Shaker Square Series 2000A	51,502	184,625	100,000	161,750	155,500	158,500	159,500	160,500
Community Redev Debt Service	750	256,656	256,656	256,656	274,735	270,967	266,860	271,844
DS - Medical Mart Series 2010	30,184,098	26,266,295	26,266,295	26,266,295	26,268,250	26,285,050	26,277,850	26,276,250
County Hotel Debt Services/Property Taxes	16,730,160	20,735,844	20,735,844	20,735,844	20,750,444	20,745,444	10,987,423	10,978,060
DS-Western Reserve Series 2014	0	0	0	0	0	0	0	0
DS-Med Mart Refunding Series 2	682,100	680,150	680,150	680,150	683,200	681,100	679,000	681,900
2017 Sales Tax Bonds	1,464,250	1,641,250	1,450,000	1,459,750	1,409,750	1,409,750	1,409,750	1,509,750
Enterprise Resources Planning	7,873,799	0	0	600,735	0	0	0	0
Centralized Custodial Fund	2,700,000	4,200,000	0	6,754,414	4,200,000	4,200,000	4,200,000	4,200,000
Forensic Science Lab	40,065	0	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	683,630	796,529	811,774	827,353	843,275
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	0	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
Capital Correction Center Consultant	0	4,000,000	0	4,000,000	0	0	0	0
Capital Juvenile Court Security System	0	7,276,447	0	7,276,447	0	0	0	0
Capital Old Juvenile Court (Security & Abatement)	0	5,633,654	0	5,633,654	0	0	0	0
Fast Copier	0	0	0	0	0	0	0	0
Dog & Kennel	311,290	412,154	0	0	0	77,000	293,000	294,000
Veterans Services Fund	413,704	1,745,250	1,745,250	1,745,250	0	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	9,000,000	5,000,000	3,000,000	3,800,000	3,800,000	3,800,000	3,800,000
Equity Commission	0	0	0	0	0	0	0	0
TOTAL GENERAL FUND SUBSIDIES	\$84,986,207	\$97,714,456	\$63,432,086	\$97,623,130	\$74,031,115	\$67,692,961	\$57,119,507	\$57,256,958

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	135,221,211	133,785,923	133,785,923	133,785,923	133,785,923
HHS Levy 4.7 Subsidies	0	139,796,828	148,737,198	142,883,853	142,883,853	142,883,853	142,883,853
HHS Levy 3.9 Subsidies	105,455,108	0	0	0	0	0	0
Total Revenue	224,383,817	270,359,382	283,958,409	276,669,776	276,669,776	276,669,776	276,669,776
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	18,915,575	19,796,710	19,796,710	19,796,710	19,796,710
Common Pleas-TASC	543,461	543,461	1,198,461	543,461	543,461	543,461	543,461
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	1,758,839	3,517,678	3,517,678	3,517,678	3,517,678
HHS Children with Medical Handicaps	1,122,912	1,748,013	1,001,725	1,748,013	1,748,013	1,748,013	1,748,013
HHS CJFS	6,874,438	8,936,517	7,001,094	8,936,517	8,936,517	8,936,517	8,936,517
HHS CSEA	6,188,982	10,998,826	6,711,264	10,998,826	10,998,826	10,998,826	10,998,826
HHS DCFS (PA)	33,654,102	33,522,230	43,890,920	33,522,230	33,522,230	33,522,230	33,522,230
HHS DCFS (PCSA)	41,950,000	51,750,000	46,338,378	51,750,000	51,750,000	51,750,000	51,750,000
HHS DSAS	16,840,271	20,687,615	20,687,615	20,687,615	20,687,615	20,687,615	20,687,615
HHS Early Childhood	11,276,447	18,503,487	14,854,937	18,503,487	18,503,487	18,503,487	18,503,487
HHS FCFC	3,264,185	5,052,118	4,591,983	5,052,118	5,052,118	5,052,118	5,052,118
HHS Homeless	8,363,841	10,532,723	9,700,055	10,532,723	10,532,723	10,532,723	10,532,723
HHS Other Programs	1,169,202	1,452,913	902,434	1,452,913	1,452,913	1,452,913	1,452,913
HHS Re-Entry	2,047,387	2,970,356	2,772,105	2,970,356	2,970,356	2,970,356	2,970,356
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	1,664,032	1,966,348	1,997,515	2,029,278	2,061,955
Workforce Development	838,559	1,013,609	1,000,000	1,013,609	1,013,609	1,013,609	1,013,609
Repayment to General Fund	0	5,000,000	5,000,000	10,000,000	0	0	0
TOTAL HHS LEVY USES	229,026,580	278,479,495	268,330,078	283,333,265	273,364,432	273,396,195	273,428,872
Operating Surplus/(Deficit)	(4,642,763)	(8,120,113)	15,628,331	(6,663,489)	3,305,344	3,273,581	3,240,904

Cuyahoga County Office of Budget and Management
2021-2025 Budget/Forecast Analysis - 2021 2Q
151 - Forecast by Fund
Prompt Values: Fund; All Funds

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	1,005,205,156	1,124,526,777	1,245,785,253	1,354,341,091
REVENUE								
Property Tax	384,868,265	407,170,278	223,174,366	449,071,147	454,857,631	454,462,354	454,503,283	457,540,459
Licenses & Permits	2,180,347	2,077,590	1,302,518	2,884,520	2,429,646	1,529,646	1,529,646	2,429,646
Fines & Forfeitures	10,882,429	12,546,206	5,378,775	11,117,611	11,125,555	11,133,897	11,142,654	11,151,851
Charges for Services	285,205,420	302,173,657	113,359,252	331,771,251	358,913,350	358,892,672	361,367,266	364,592,406
Intergovernmental	331,668,157	411,806,240	211,382,767	401,759,101	392,883,996	392,265,249	392,330,827	392,480,280
Other Revenue	17,796,409	56,984,183	13,980,397	35,783,752	26,534,560	21,534,560	21,534,560	21,534,560
Other Taxes	57,725,500	38,986,057	11,647,557	14,780,789	16,760,085	18,138,965	19,704,232	19,676,213
Sales Tax	264,865,353	257,449,691	141,965,866	286,590,266	289,736,530	295,308,455	298,870,439	297,564,109
Interest Earnings	15,758,991	7,773,940	414,212	8,073,601	8,073,601	8,073,601	8,073,601	8,073,601
TOTAL OPERATING REVENUE	\$1,370,950,871	\$1,496,967,842	\$722,605,710	\$1,541,832,038	\$1,561,314,954	\$1,561,339,399	\$1,569,056,508	\$1,575,043,125
TOTAL AVAILABLE RESOURCES	\$2,219,368,625	\$2,387,609,739	\$1,613,247,607	\$2,432,473,935	\$2,566,520,110	\$2,685,866,176	\$2,814,841,761	2,929,384,216
EXPENDITURES								
Personnel Services	469,626,281	628,597,341	278,471,516	572,398,246	585,168,381	594,654,426	607,289,561	615,962,168
Other Expenses	738,166,442	1,023,150,534	335,882,917	854,870,533	856,824,952	845,426,497	853,211,109	849,389,431
TOTAL OPER. EXPENDITURES	\$1,207,792,723	\$1,651,747,875	\$614,354,433	\$1,427,268,779	\$1,441,993,333	\$1,440,080,923	\$1,460,500,670	\$1,465,351,599
TOTAL CASH OBLIGATIONS	\$1,207,792,723	\$1,651,747,875	\$614,354,433	\$1,427,268,779	\$1,441,993,333	\$1,440,080,923	\$1,460,500,670	\$1,465,351,599
ENDING ENCUMBRANCES	\$120,934,005							
ENDING BALANCE	\$890,641,897	\$735,861,864	\$998,893,174	\$1,005,205,156	\$1,124,526,777	\$1,245,785,253	\$1,354,341,091	\$1,464,032,617
Reserves on Balance								
East Bank Guarantee		1,143,975						
Enterprise Resource Planning		450,000						
County Hotel		7,000,000						
Computer Replacement		750,000						
Sherwin Williams				7,000,000				
COVID-19 Mitigation		20,450,000						
TOTAL RESERVES ON BALANCE	0	29,793,975	0	7,000,000	0	0	0	0

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2021-2022 Budget Forecast Analysis - 2Q 2021

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	942,070	459,497	909,897	32,173	3.4%	934,846	953,381	963,270	1,210,673
Communications Department	582,181	907,224	366,620	583,652	323,572	35.7%	546,352	562,682	579,316	596,257
Law Department	9,733,505	4,687,572	2,756,346	4,119,005	568,567	12.1%	4,220,477	4,436,266	4,563,274	4,560,971
Department of Human Resources	120,474,706	141,280,692	58,377,529	138,525,399	2,755,293	2.0%	139,497,087	139,609,936	139,725,268	139,843,134
Department of Development	14,820,135	18,598,540	6,093,796	17,053,908	1,544,632	8.3%	13,598,684	14,621,761	14,646,382	14,671,538
Department of Regional Collaboration	221,995	289,993	134,513	272,362	17,631	6.1%	276,384	284,526	291,788	299,174
Fiscal	93,232,931	174,090,701	27,517,570	130,040,183	44,050,518	25.3%	133,158,663	127,724,532	128,225,568	128,536,796
Department of Information Technology	23,612,108	30,891,663	13,904,748	27,850,205	3,041,458	9.8%	29,201,448	29,627,595	30,011,882	30,547,905
Public Works - County Kennel	1,910,293	2,173,551	1,133,336	2,247,205	(73,654)	(3.4%)	2,122,270	2,141,036	2,154,234	2,173,879
Public Works - Facilities	48,253,408	55,472,708	25,719,982	54,057,446	1,415,262	2.6%	54,589,387	54,969,735	55,358,681	55,756,441
County Headquarters	5,730,410	5,642,551	1,472,465	5,634,156	8,395	0.1%	5,634,156	5,634,156	5,634,156	5,634,156
County Hotel	1,650,418	3,369,797	1,868,457	2,052,852	1,316,945	39.1%	526,454	526,454	526,454	526,454
Public Works - Road and Bridge	21,078,740	50,843,183	10,718,996	34,574,753	16,268,430	32.0%	34,752,281	34,933,653	35,118,958	35,308,282
Public Works - Sanitary Sewer	23,603,809	44,914,785	12,534,411	36,203,488	8,711,297	19.4%	36,381,985	36,564,565	36,751,328	37,021,890
Public Works - County Airport	1,159,349	1,627,900	609,122	1,246,392	381,508	23.4%	1,143,464	1,152,359	1,161,462	1,170,773
Sheriff's Department	50,958,621	141,317,696	63,338,119	122,057,081	19,260,615	13.6%	123,737,387	125,327,723	126,925,847	128,572,071
Public Safety and Justice Services	7,877,295	11,117,749	3,845,624	8,903,804	2,213,945	19.9%	9,026,654	9,121,362	9,233,689	9,347,762
Clerk of Courts	6,774,212	9,217,600	3,831,358	7,023,912	2,193,688	23.8%	7,107,129	7,203,004	7,301,117	7,401,528
Office of the Medical Examiner	12,689,580	14,727,349	7,282,888	14,143,339	584,010	4.0%	14,363,562	14,722,254	14,952,186	15,187,158
HHS Administration	9,882,699	15,830,809	5,580,846	13,691,194	2,139,615	13.5%	15,193,249	15,225,990	15,259,437	15,293,598
HHS Child Support Services	36,207,069	44,165,517	15,463,956	37,740,491	6,425,026	14.5%	38,032,520	38,331,398	38,637,295	38,950,383
HHS Children and Family Services	152,414,849	182,252,036	73,488,834	162,664,088	19,587,948	10.7%	163,647,967	164,654,435	165,684,020	166,737,275
HHS Senior and Adult Services	18,934,697	24,992,214	9,912,359	21,396,144	3,596,070	14.4%	22,422,468	22,636,413	22,855,236	23,079,060
HHS Job and Family Services	74,080,154	84,272,185	36,262,500	81,224,448	3,047,737	3.6%	82,036,217	83,084,048	84,010,781	84,745,056
HHS Early Childhood	12,295,619	22,800,916	8,163,703	17,069,431	5,731,485	25.1%	17,188,642	17,208,260	17,228,592	17,249,671
HHS Family and Children First Council	3,748,737	6,192,194	2,374,169	4,918,616	1,273,578	20.6%	4,934,690	4,951,117	4,967,908	4,985,068
HHS Office of Reentry	2,047,387	6,015,010	888,264	2,772,105	3,242,905	53.9%	2,784,002	2,796,180	2,807,192	2,816,945

Cuyahoga County Office of Management and Budget

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2021-2022 Budget Forecast Analysis - 2Q 2021

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 Homeless Services	8,363,841	21,672,432	5,277,471	9,700,055	11,972,377	55.2%	9,888,209	9,891,527	9,893,477	9,893,959
HHS Fatherhood Initiative	862,918	1,139,718	582,364	1,014,123	125,595	11.0%	1,017,292	1,020,532	1,023,846	1,027,233
HHS Other Programs	835,763	2,210,108	647,498	1,982,916	227,192	10.3%	2,124,806	2,192,913	2,266,469	2,345,909
Department of Sustainability	577,205	489,640	145,404	504,602	(14,962)	(3.1%)	503,420	511,193	518,093	523,123
Debt Service	105,775,542	100,372,987	51,217,831	92,970,308	7,402,680	7.4%	96,273,672	90,185,131	95,578,391	93,262,073
Miscellaneous Obligations	1,964,588	3,799,695	3,488	2,358,084	1,441,611	37.9%	2,358,084	2,358,084	2,358,084	2,358,084
Innovation and Performance	430,009	889,370	315,197	637,791	251,579	28.3%	633,250	643,816	654,638	665,472
Total County Executive Agencies	\$873,620,366	\$1,229,208,153	\$452,289,261	\$1,058,143,434	\$171,064,719	13.9%	\$1,069,857,157	\$1,065,808,016	\$1,077,868,317	\$1,082,299,750
Elected Officials										
Veterans Services Fund	7,126	413,635	325,845	413,635	0	0.0%	0	0	0	0
County Council	2,097,785	2,421,500	1,015,827	2,091,538	329,962	13.6%	2,129,028	2,167,334	2,206,475	2,246,470
Office of the Prosecutor	35,130,206	48,566,872	18,717,778	41,190,977	7,375,895	15.2%	40,989,113	41,722,882	42,472,653	43,238,765
Court of Common Pleas	51,090,159	63,714,234	24,541,710	59,486,792	4,227,442	6.6%	61,607,914	62,345,107	63,098,731	63,869,164
Domestic Relations Court	9,183,778	10,801,600	4,266,315	10,011,794	789,806	7.3%	10,175,258	10,378,535	10,549,257	10,723,741
Juvenile Court	46,343,529	86,713,691	22,497,826	61,873,382	24,840,309	28.6%	59,277,626	59,885,676	60,499,699	61,154,568
Probate Court	7,249,197	8,510,950	3,573,755	7,979,414	531,536	6.2%	8,101,810	8,226,929	8,354,837	8,485,597
Court of Appeals	578,570	967,462	325,891	783,673	183,789	19.0%	781,673	781,673	781,673	781,673
Municipal Courts	3,205,542	3,740,622	1,585,722	3,801,776	(61,154)	(1.6%)	3,806,276	3,810,881	3,815,592	3,820,414
Community Based Correctional Facility	5,748,232	5,310,000	2,416,276	4,832,552	477,448	9.0%	4,832,552	4,832,552	4,832,552	4,832,552
Total Elected Officials	\$160,634,124	\$231,160,566	\$79,266,944	\$192,465,533	\$38,695,034	16.7%	\$191,701,249	\$194,151,569	\$196,611,470	\$199,152,944
Boards and Commissions										
Ohio Means Jobs - Cleveland/Cuyahoga	13,030,736	13,514,846	6,625,602	13,072,743	442,103	3.3%	13,088,780	13,110,440	13,132,578	13,155,521
Inspector General	877,279	1,098,411	471,218	918,154	180,257	16.4%	1,160,884	1,194,826	1,227,468	1,255,954
Internal Audit	576,392	849,949	328,121	676,591	173,358	20.4%	718,903	736,603	754,599	773,894
Personnel Review Commission	1,514,771	2,163,312	958,084	2,111,852	51,460	2.4%	2,280,526	2,341,944	2,399,699	2,458,313
Board of Elections	17,142,688	13,012,694	4,835,541	14,058,531	(1,045,837)	(8.0%)	15,940,787	12,966,819	17,399,302	13,940,873
Board of Revision	2,357,671	2,635,245	1,471,612	3,514,438	(879,193)	(33.4%)	3,542,053	3,582,186	3,623,198	3,665,116

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2021-2022 Budget Forecast Analysis - 2Q 2021

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										
Planning Commission	1,879,887	3,194,560	1,211,796	2,819,949	374,611	11.7%	2,851,135	2,882,990	2,915,525	2,948,757
Law Library Resource Board	454,671	548,890	251,426	546,204	2,686	0.5%	552,013	557,949	564,014	570,216
Board of Developmental Disabilities	115,317,099	126,502,183	55,715,813	113,199,890	13,302,293	10.5%	114,427,476	115,531,136	116,462,571	117,208,483
Office of the Public Defender	14,658,389	16,429,007	7,669,847	16,049,725	379,282	2.3%	16,109,032	16,442,830	16,712,612	17,061,865
Soldiers' and Sailors' Monument	216,581	338,192	123,857	239,679	98,513	29.1%	253,106	257,100	261,182	268,815
Solid Waste Management District	2,046,510	2,127,642	907,642	2,032,285	95,358	4.5%	2,004,634	2,033,302	2,059,909	2,075,285
Soil and Water Conservation	1,204,196	1,270,152	630,927	1,318,696	(48,544)	(3.8%)	1,442,430	1,476,906	1,510,884	1,537,874
Veterans Services Commission	5,857,659	7,694,073	1,596,741	6,101,076	1,592,997	20.7%	6,063,167	7,006,308	6,997,342	6,977,939
Total Boards and Commissions	\$177,134,529	\$191,379,156	\$82,798,228	\$176,659,812	\$14,719,343	7.7%	\$180,434,927	\$180,121,339	\$186,020,883	\$183,898,905
TOTAL OPERATING EXPENDITURES	\$1,211,389,019	\$1,651,747,875	\$614,354,433	\$1,427,268,779	\$224,479,096	761.3%	\$1,441,993,333	\$1,440,080,923	\$1,460,500,670	\$1,465,351,599

