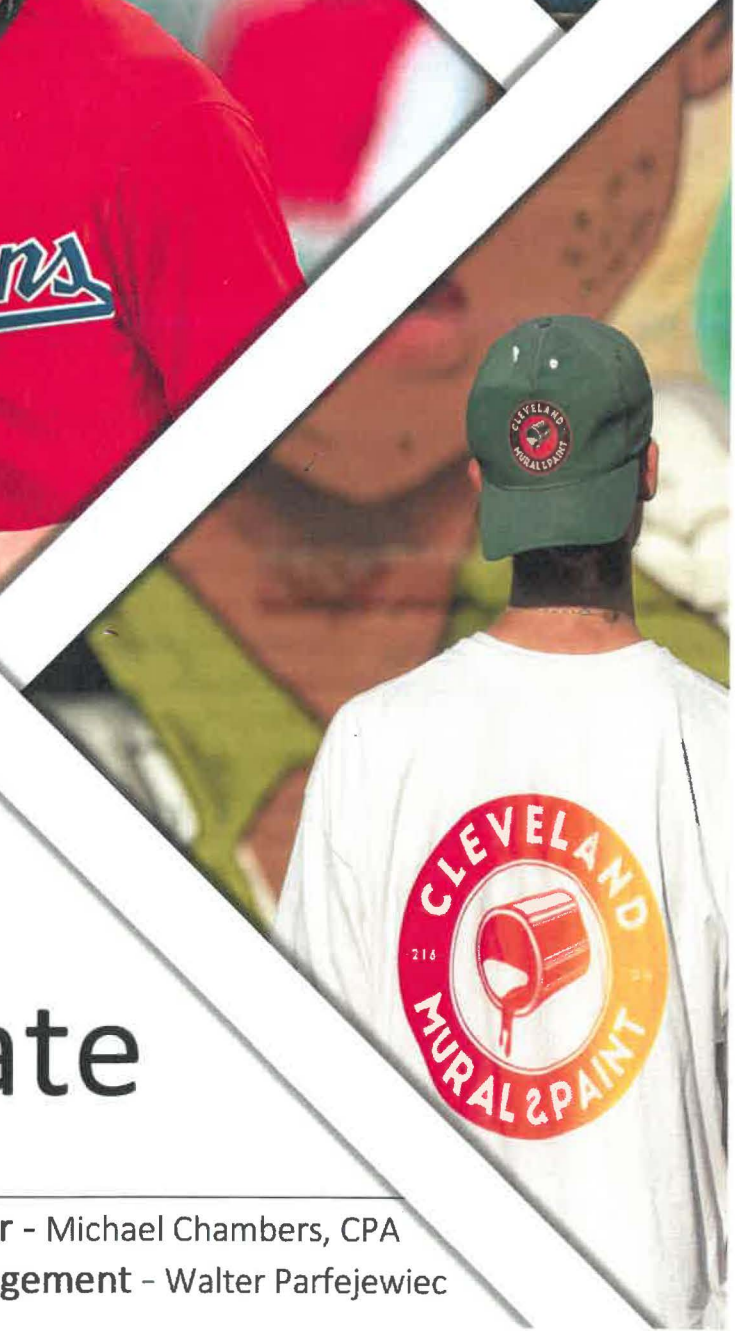


2021



3rd Quarter Budget Update

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

3rd Quarter, 2021 highlights:

- Approved \$18.1 million in Opioid Mitigation fund 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
- 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 half payment \$119,949,128.50 of American Rescue Plan Act (ARPA) 2021 funding
- Adopted 2022 Alternative Tax Budget detailing levies and inside millage, estimating resources and detailing General Obligation debt
- Appropriated \$5,633,654 for capital improvements at the old Juvenile Court
- Appropriated \$4 million for a Corrections Center consultant
- Appropriated \$967,146 for the new Department of Equity and Inclusion
- Council approved the Fiscal Officer's Estimate of Tax Rates to be levied for 2022
- Proposed a resolution to Council requesting additional appropriations for a contribution to the Ball Park Improvement established under the indenture to reduce the County's future obligation
- Approved an Uncodified Ordinance authorizing the County Executive to provide a one-time bonus to bargaining and non-bargaining County employees who have received the COVID-19 vaccination

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	\$179,064,808
Operating Revenue	\$452,960,175	\$438,150,921	\$508,867,665	\$507,779,083
Operating Expenditures	\$315,160,557	\$460,412,250	\$416,199,921	\$428,590,871
Subsidies to Other Funds	\$84,986,208	\$97,714,456	\$105,426,769	\$78,194,483
Ending Cash Balance	\$191,823,833	\$71,848,048	\$179,064,808	\$180,058,537
Cash Reserve Requirement		\$119,151,952	\$119,151,952	\$130,406,673

As of the 3rd Quarter, the General Operating Fund is projected to end the year with an operating deficit – defined as expenditures greater than total revenue – of approximately \$12.8 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 \$508.9 million in 2021**, which is nearly \$70.7 million, or 16.1%, more than what was anticipated in the budget. **Expenditures are projected to total just over \$521.6 million**, which is \$36.5 million or 6.5%, under approved appropriation levels. Please note that included in projected expenditures is a \$7 million incentive payment to Sherwin Williams.

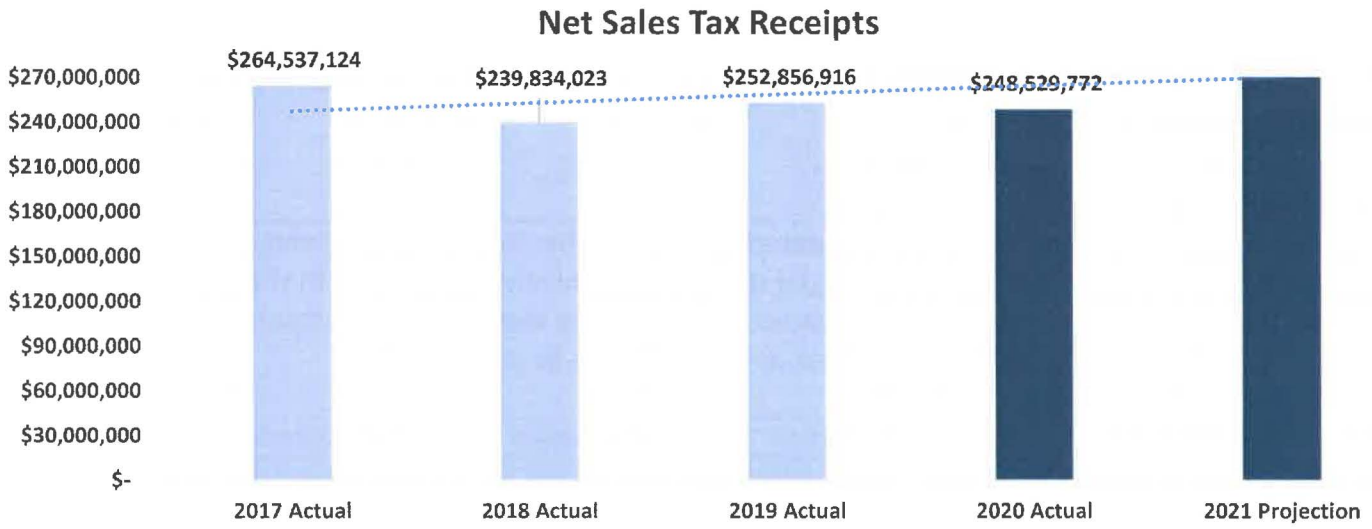
Revenue Discussion

2021 General Operating Fund revenue is projected to total \$508.9 million. This is 16.1% higher than what was estimated in the budget. Surpluses are projected in sales taxes, charges for services, licenses and permits, intergovernmental revenue and other revenue/taxes. The sections below discuss the performance of each category of revenue to the County's General Operating Fund.

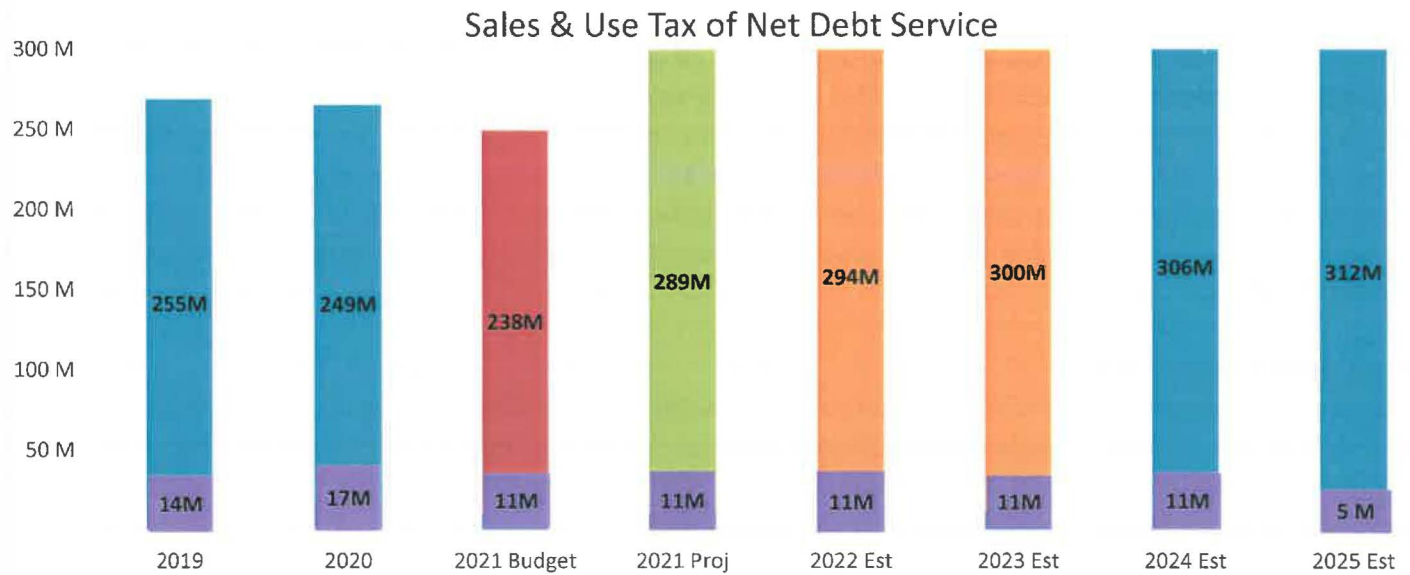
Sales Tax

Through the 3rd Quarter of the year, the County has collected \$221.4 million in combined sales tax revenue. This is a 13.9% increase from what was collected during the same period in 2020. Sales tax collections through October 2021 total \$248.3 million or 13.4% higher than the same time last year.

Sales Tax revenue is projected to total \$288.5 million in 2021. This is \$50 million or 21.0% more than what was expected in the 2021 budget and \$40 million or 16.1% more than 2020. This estimate assumes sales taxes collections 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 \$288.5 million in 2021, which is approximately 56.7% of the fund's total revenue (based on 3rd 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 \$25.6 million over through 3rd quarter of 2020, the 2021 estimate is \$50 million or 21.0% 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.

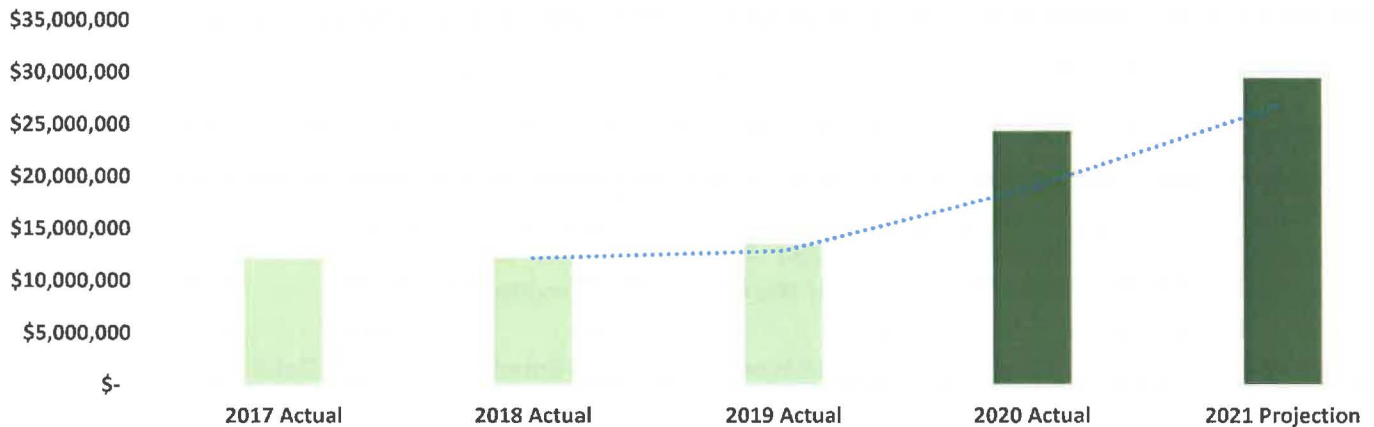
There are four outstanding debt issues that are backed by the County's Sales Tax. As required by the terms of the Trust Indenture, as supplemented for each issue, the County's Sales Tax revenue is distributed from the State to the trustee for all the County's Sales Tax Revenue Bonds. The trustee withholds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

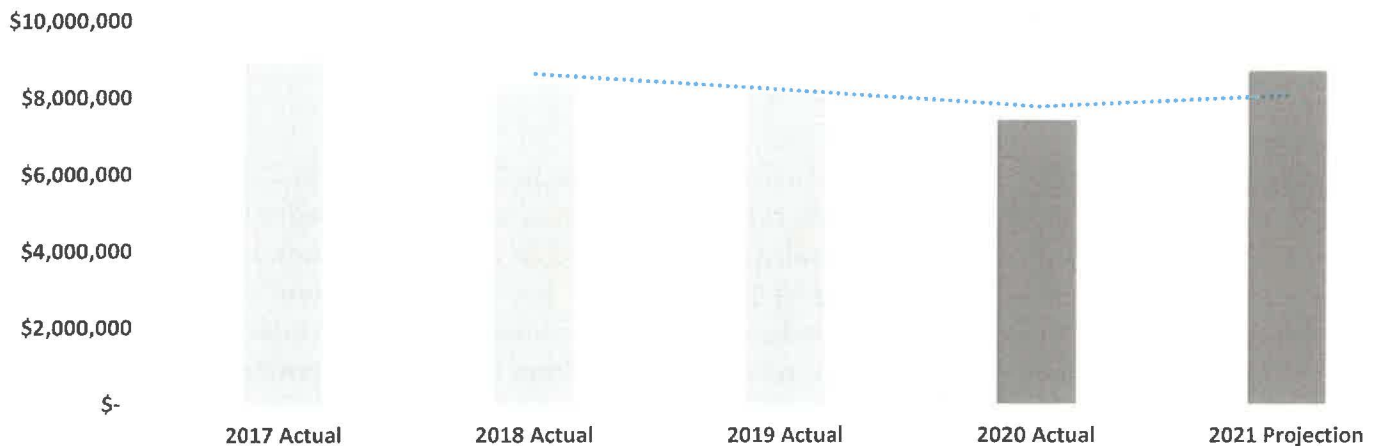


Property Tax revenue to the General Fund is estimated to total \$29.4 million which \$1 million or 3.4% less than what was assumed in the budget. Property Taxes are generated from a portion of the County’s 1.45 mills (inside millage). The 2021 Tax Budget (R2020-0111) increased the allocation of the County’s 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 \$8.7 million, which \$.6 million or 6.5% 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 is not expected to return to normal levels until November. 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 13,607 through the 2nd Quarter 2021, a 12.4% increase over the number of filings during the same period last year. Criminal filings increased during this period by 45.4% (approximately 1,893 cases) compared to 2020, while Civil filings decreased by 4.9% (approximately 391 cases) during the same time period.

- **Domestic Relations Court** – Filings in Domestic Relations Court have steadily increased through the third quarter at a rate of 6.1%. If this trend continues, we will see an 8.4% 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 Navigation Services Department Help Center assisted over 16,000 people and is on target to help even more in 2021. The Navigation Services Department Help Center is on track to assist 17,547 individuals by the end of 2021, which is a 26.86% increase from 2019 and a 4.75% increase from 2020. The Domestic Violence Department has shown a dramatic increase in interactions as well. In 2021 there has been an increase in Domestic Violence filings 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 98.36% efficiency.

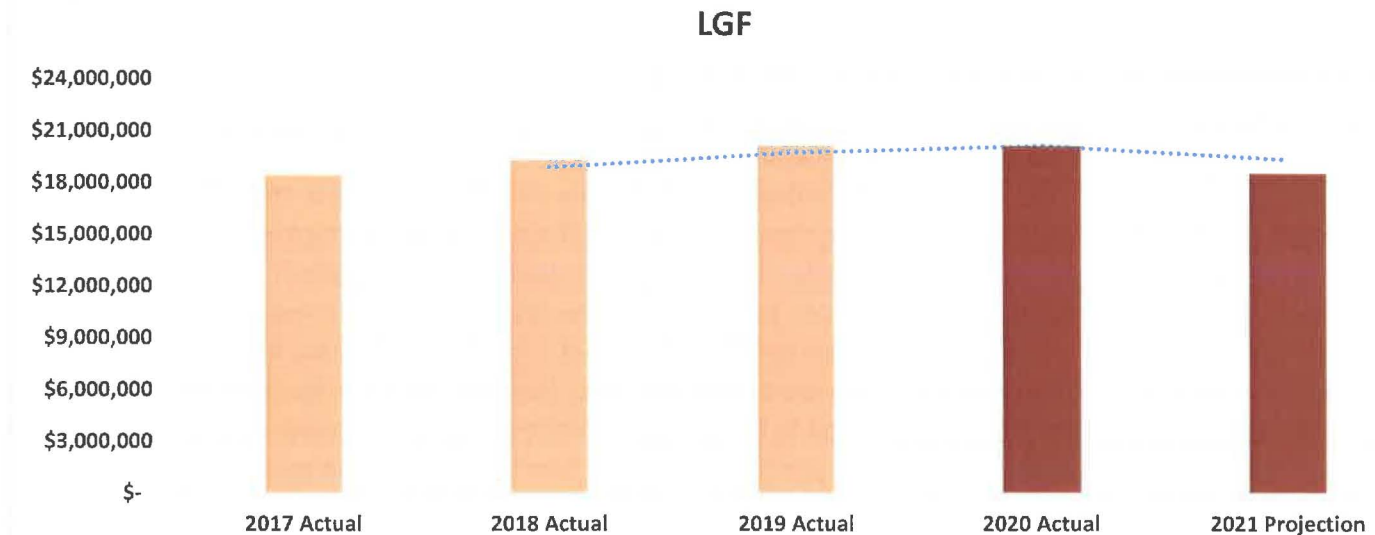
- **Juvenile Court** – The 2020/2021 budget established a new Juvenile Court budget for the Intervention Center, which started as a detention alternative pilot program funded through the RECLAIM Ohio grant based on data about the success of rehabilitation efforts. The Intervention Center is funded through 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. During 2020 Secure Detention admissions declined, possibly due to restrictions brought on by the COVID-19 pandemic. Through the third quarter 2021 Secure Detention admissions have remained stagnant at 389 admissions year-to-date compared to 284 admissions year-to-date through September 2021. Average Daily population (ADP) for Pre-Trial Monitoring has decreased from 84.6 in 2020 to 66 in 2021. This is not the case for Secure Detention ADP. Through the third quarter of 2020 the average daily population of Secure Detention was 105.6 and is now 120.1. This increase could possibly be due to the average length of stay for bind over cases rising significantly from the third quarter of 2020 to 2021.

Charges for Services

Charges for Services revenue is projected to total \$91.1 million in 2021, which is \$10.5 million or 13.0% more than what was estimated in the budget. This increase is in estimated Auditor, Treasurer, Recorder charges and Conveyance fees collected by the Fiscal Office.

Other Intergovernmental

Other Intergovernmental revenue is projected to total \$55.4 million in 2021, which is \$7.7 million or 16.1% 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 2021 were reimbursed at 80%. State Public Defender reimbursements are estimated at \$19.2 million. The 2022 budget assumes 100% reimbursement. Also included is revenue derived from the **Local Government Fund (LGF)** which is projected to total \$21.5 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 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 \$27.8 million in 2021, which is \$3.8 million or 16.1% 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

-
- \$6.8 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 \$416.2 million, which is a \$44.2 million or 9.6% less than budget. Approximately \$25.3 million of the surplus is in personnel services largely due to overall vacancy across the general fund departments. The remainder of the surplus \$18.9 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 - \$8.8 million surplus

This surplus is in the personnel services line and is due to staff vacancies. The surplus is somewhat offset by a shortfall in professional services from higher estimates for jail medical services and food contracts.

Common Pleas - \$7.5 million surplus

This surplus is mainly due to lower than anticipated assigned counsel, judicial service fees, and translator costs in the Judicial Administration Division. These expenses are expected to pick up by year-end as the Common Pleas Court moves back to a regular trial schedule effective November 1, 2021. In addition, the Common Pleas Court received a credit for \$916,617 in security services charges which based on current year expenses will leave a surplus of \$1.1 million in Operations. There is also a small surplus of approximately \$316,000 in personnel services due to vacancies.

Prosecutor - \$6.2 million surplus

There is significant underspending projected in the Prosecutor's Office budget due to additional appropriations that were added in 2021. The Prosecutor's Office has a projected surplus of \$3 million in personnel services due to significant vacancies that have existed for the majority of the year. The remaining surplus is in the outside counsel and expert witness line items.

Juvenile Court - \$4.1 million surplus

The majority of the Juvenile Court surplus is due to vacancies and a high turnover. The Detention Center has a surplus of approximately \$2.0 million. The remainder of the surplus is due to vacancies in Legal Services, Child Support, and Court Services.

Fiscal - \$3.7 million surplus

This surplus is in several of the Fiscal Office divisions. A surplus of \$1.4 million is projected for the Title largely due to staff vacancies and a credit from security services reconciliation charges. A surplus of \$1 million is projected for the Office of Budget and Management from lower lodging tax collections that result from the pandemic. A surplus of \$870,000 is also projected in the Financial Reporting Division due to staff vacancies.

Clerk of Courts - \$1.7 million surplus

This budget surplus is primarily in personnel services and professional services. A surplus of \$912,182 is projected in personnel service due to vacancies and a high turnover. The remainder of the surplus 836,889 is in other expenditures including postage and printing.

Veterans Services Commission - \$1.6 million surplus

Approximately one-half of this surplus is projected in client services direct support to veterans and the other half is projected in miscellaneous expenditures due to the downturn in activity earlier this year.

Medical Examiner - \$1.5 million surplus

The majority of this surplus is due to vacancies in both Operations and the Regional Forensic Lab.

County Hotel - \$1.3 million surplus

The budget included property tax payments for the full year. The second half payment was paid by the Hilton Hotel.

Domestic Relations - \$.9 million surplus

This surplus is projected in both personnel services and other expenditures. The personnel services projected surplus of \$593,000 is due to vacancies. The other expenditures surplus of \$332,000 includes a \$115,000 credit in Security Charges for 2020.

Information Technology - \$1 million surplus

The surplus is projected in contracts due to underspending.

Subsidies to Other Funds

General Fund subsidies to other County funds are projected to total \$105.4 million in 2021, which is \$7.7 million or 7.9% more than budget. The majority of this variance is due to the \$7 million incentive for Sherwin Williams which is projected to be paid in November.

Reserves on Balance

There are no projected reserves remaining at 3rd quarter for the General Operating Fund.

Ending Cash Balance

The 2021 General Fund revenue and expenditures are projected to total \$508.9 million and \$521.6 million, respectively. The ending cash balance in the General Fund is projected to total \$179 million, which \$60 million over the cash reserve requirement. As of the third quarter, the County is in compliance with Section 706.01 of the County Code, which requires a minimum of a 25% 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	\$35,959,591
Operating Revenue	\$235,411,228	\$287,349,501	\$285,337,230	\$276,709,711
Subsidies to Other Funds	\$229,026,580	\$278,479,495	\$263,821,785	\$273,125,135
Ending Cash Balance	\$14,444,146	\$23,314,152	\$35,959,591	\$39,544,167
Cash Reserve Requirement		\$22,902,658	\$22,902,658	\$26,382,179

Revenue Discussion

Overall revenue is projected to total \$285.3 million, which is a \$2 million or 0.7% less than the current budget.

Revenue generated by the County’s two levies is projected to total \$268.4 million, which is \$1.9 million or 0.7% 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 \$145,859 which is \$179,141 or 55.1% 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 \$263.8 million is nearly \$14.7 million or 5.3% less than current budget.** The following are the larger subsidy variances from what was assumed in the budget:

HHS-Child Support - \$4.2 million surplus

The projected surplus is in both personnel services and professional services. Approximately \$2.9 million of this surplus is due to vacancies (31 Support Officers) and the remaining is in underspending of the Cooperative Agreements with the courts.

HHS-Children and Family Services - \$2.6 million deficit

This deficit is projected in professional services due to higher anticipated spending on emergency bed contracts for children in county custody.

HHS-Early Childhood - \$4.7 million surplus

The majority of this surplus is projected in the contracted UPK spending.

HHS-Family and Children First Council - \$1.1 million surplus

This surplus is projected in professional services due to underspending in contracts.

HHS-Homeless - \$1.4 million surplus

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

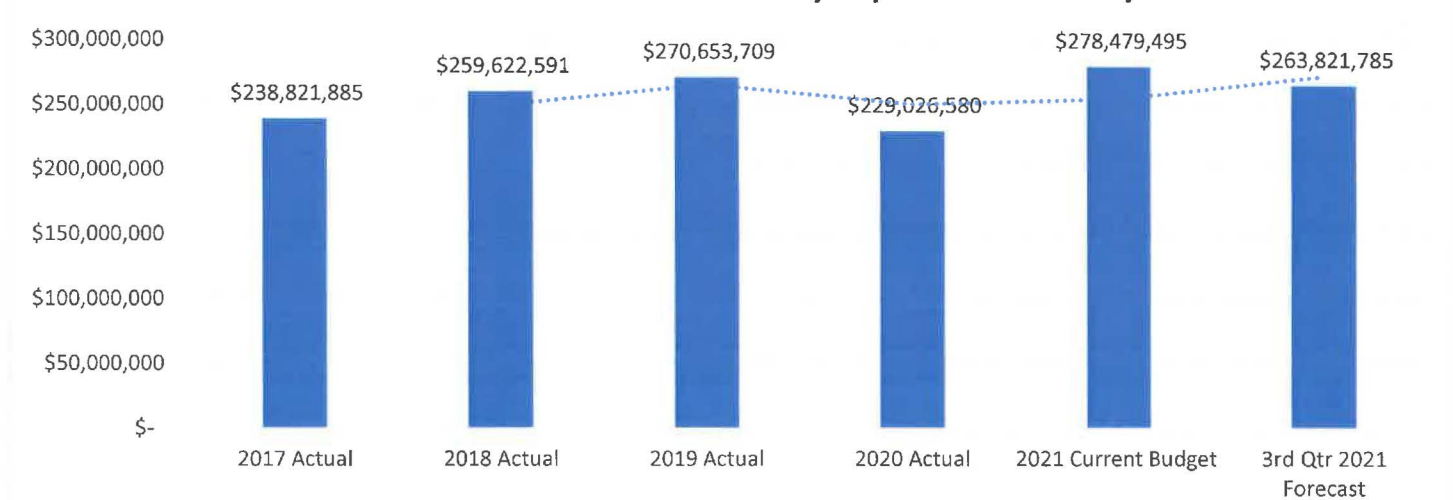
HHS-Job and Family Services - \$1.8 million surplus

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 and contracts.

Juvenile Court – \$1.7 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 \$36 million which is \$13 million over the cash reserve requirement. The reserve requirement prescribed in Section 707.01 is 10% of last year’s total expenditures. Based on 3rd 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	\$1,102,884,845
Operating Revenue	\$1,370,950,871	\$1,497,342,706	\$1,650,318,762	\$1,658,940,374
Operating Expenditures	\$1,207,792,723	\$1,667,082,971	\$1,438,075,814	\$1,450,887,948
Ending Cash Balance *	\$890,641,897	\$720,901,632	\$1,102,884,845	\$1,310,937,271

*2020 Actual includes remaining encumbrances

Revenue Discussion

2021 All Funds revenue is projected to total \$1.65 billion, which is \$153 million or 10.2% over what was estimated in the budget. Significant variances from budget include:

Board of Developmental Disabilities - \$25 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.

Fiscal Office – \$11.7 million surplus

This surplus is projected in both Real Estate Assessment (REA) and Delinquent Tax Assessment & Collection (DTAC) funds. REA revenue is projected \$5.7 higher than budget while (DTAC) revenue is projected \$6 million higher than budget.

General Fund - \$70.7 million surplus

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

Health and Human Services Levy Fund - \$2 million deficit

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

Public Works/Road and Bridge - \$22 million surplus

This surplus is primarily in license fee revenues. Revenue from the \$5.00 and \$7.50 license fees is projected \$13 million higher than budget. The original budget did not include an estimate for the \$5.00 and \$7.50 License fee funds. The remainder of the surplus is in license fee revenues due to increases in registrations and gas purchases.

Expenditure Discussion

All Funds expenditures are projected to total \$1.43 billion in 2021, which is \$229 million, or 13.7%, less than the budget of \$1.67 billion. With a few exceptions, surpluses are projected in the All Funds budgets throughout the Counties agencies and departments. Significant variances in agency budgets include:

Fiscal Office – \$17.4 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 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 \$44.2 million surplus

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

Health and Human Services Levy Fund - \$14.7 million surplus

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

Human Services Fund - \$64 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 are transferred to the Human Services Fund.

Public Works/Road and Bridge - \$12.9 million surplus

This budget provided for cash transfers from the Administration division to the Capital divisions based on project activity and cash balances but the funding needs for those capital divisions are projected at \$1.0 million lower than budget due to vacancies and \$11.8 million lower than budget in capital and equipment purchases.

Public Works/Sanitary Engineer - \$19 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 million lower than budget. Additional surpluses of \$13.4 million are projected in capital purchases.

Public Works/Facilities - \$4.8 million surplus

This projected budget surplus is anticipated for the utilities and building supplies budget lines.

Human Resources - \$11.3 million surplus

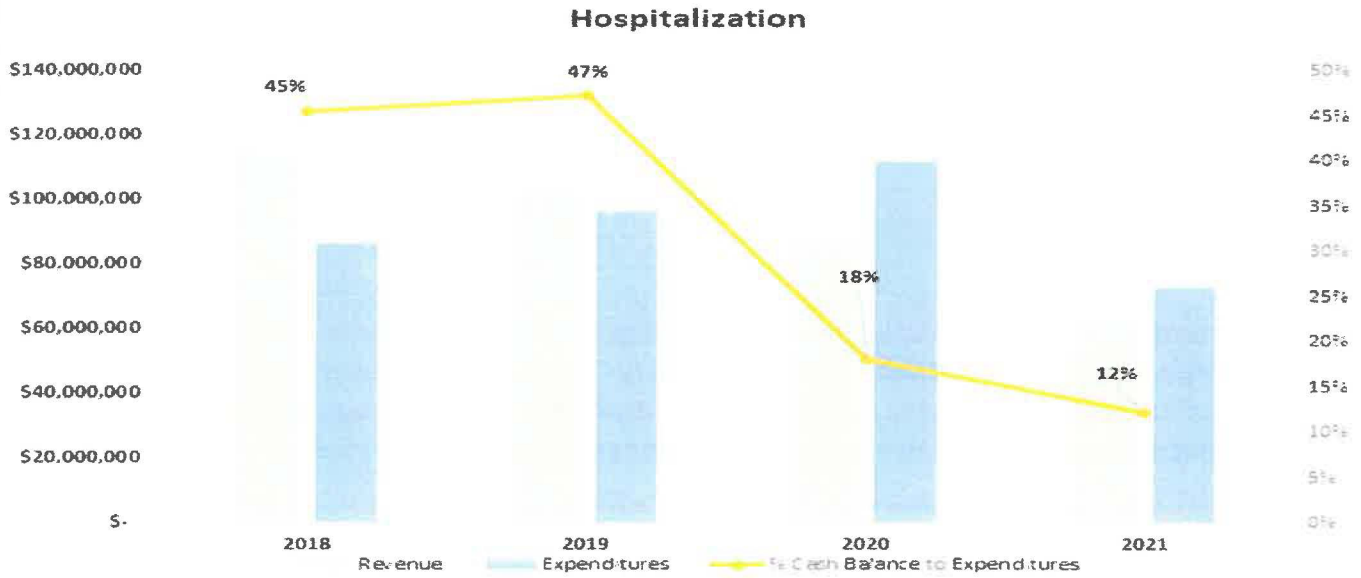
This surplus is projected in all Human Resources divisions due to vacancies, lower than anticipated worker's compensation claims and lower than anticipated spending in professional services.

Board of Developmental Disabilities - \$8 million surplus

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

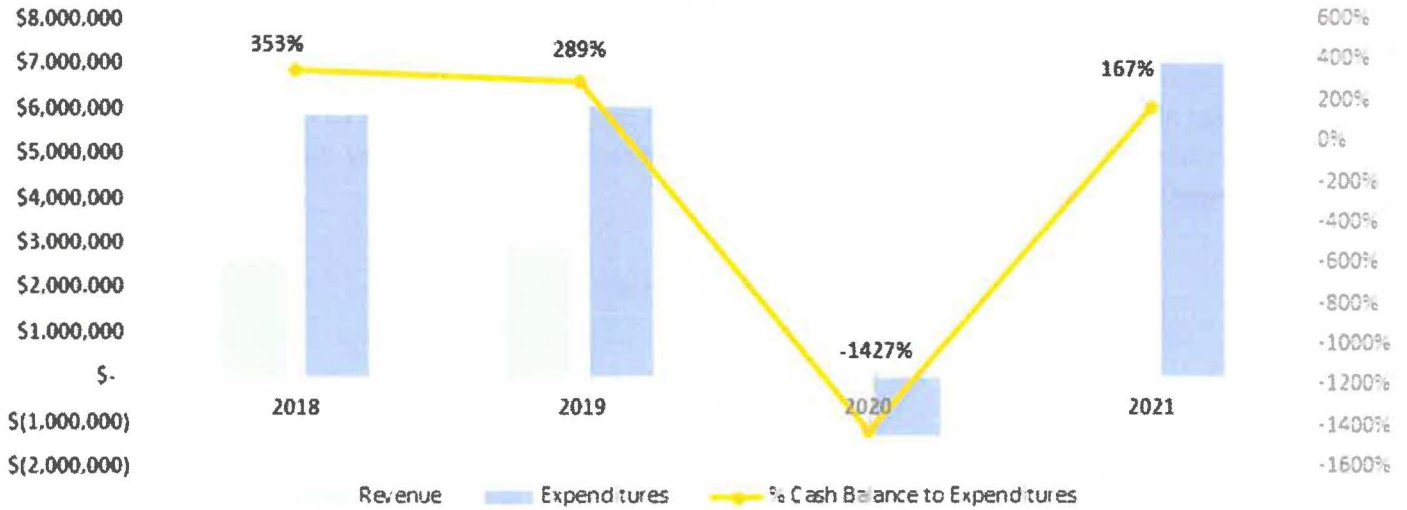
Fund Balances

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 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.



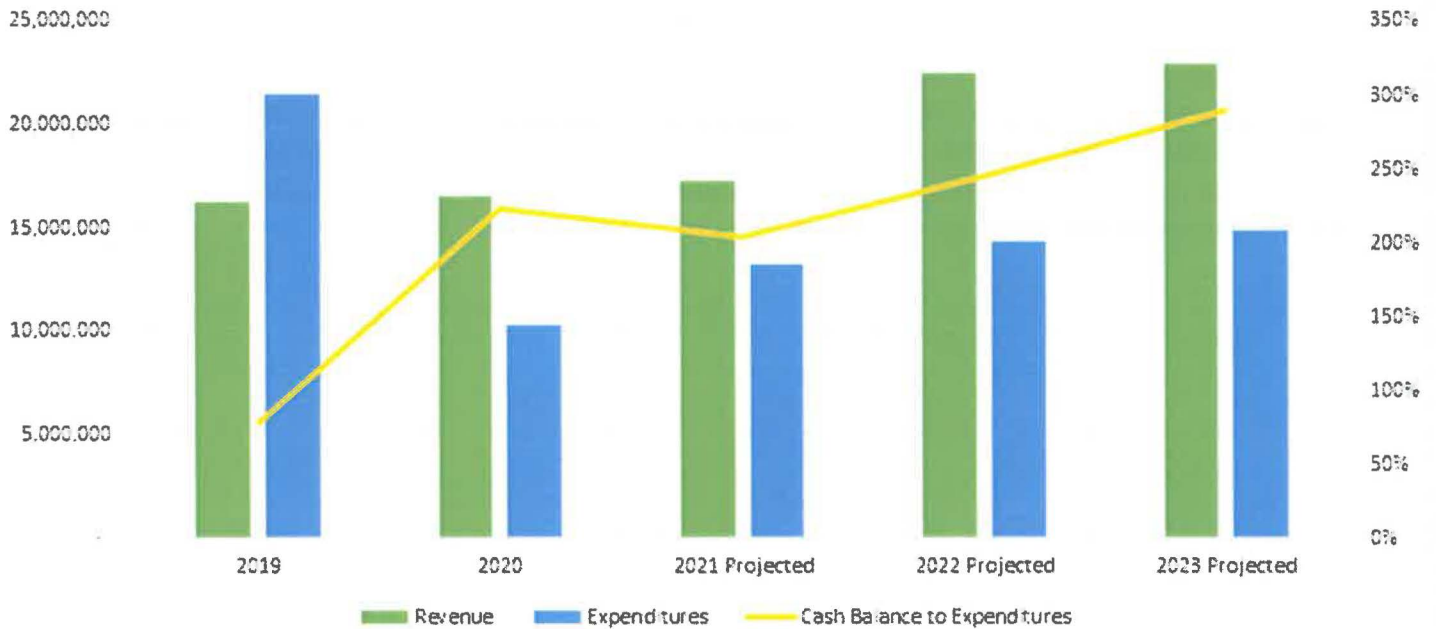
Workers' Compensation Fund - This fund captures the premium and claims costs of the County's Workers Compensation program. Revenue derives from charges to agency and departmental budgets based on a combination of claims costs and risk. At year-end 2020, the Fund had an ending cash balance of \$18.7 million. The 2021 budget update reinstated workers compensation charges for all departments increasing the projected ending cash balance to \$16.4 million

Workers' Compensation



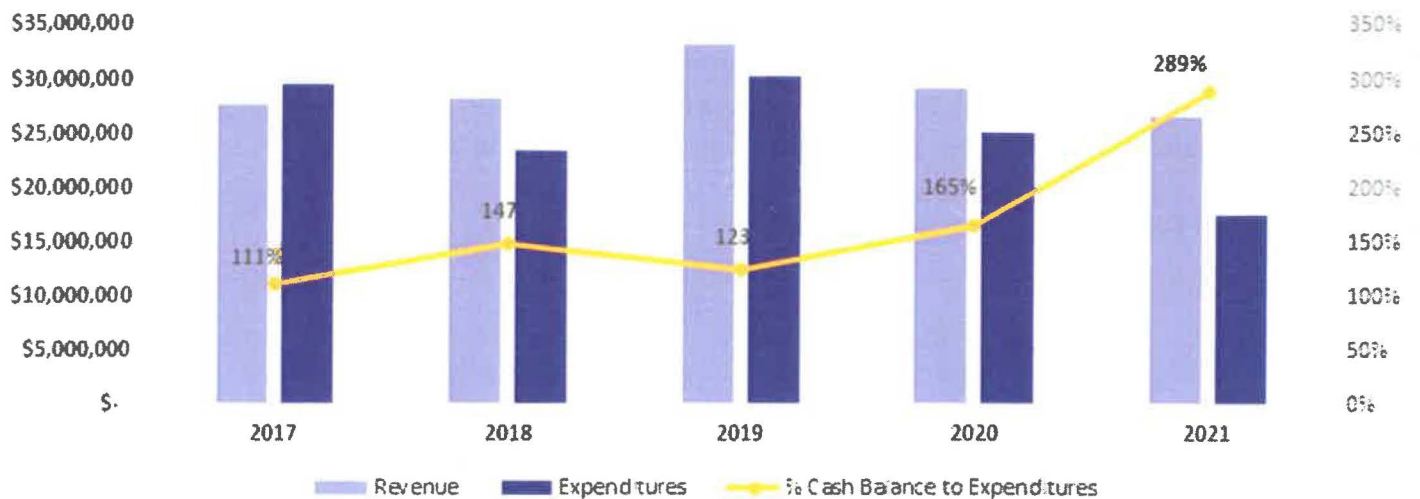
Real Estate Assessment – The Real Estate Assessment fund generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. The cash balance in the Fund at the end of 2020 was \$23,016,162. The 2021 revenue and expenditure projections are \$17,220,275 and \$13,244,182 respectively which result in a projected ending cash balance \$26,992,255.

Real Estate Assessment Fund



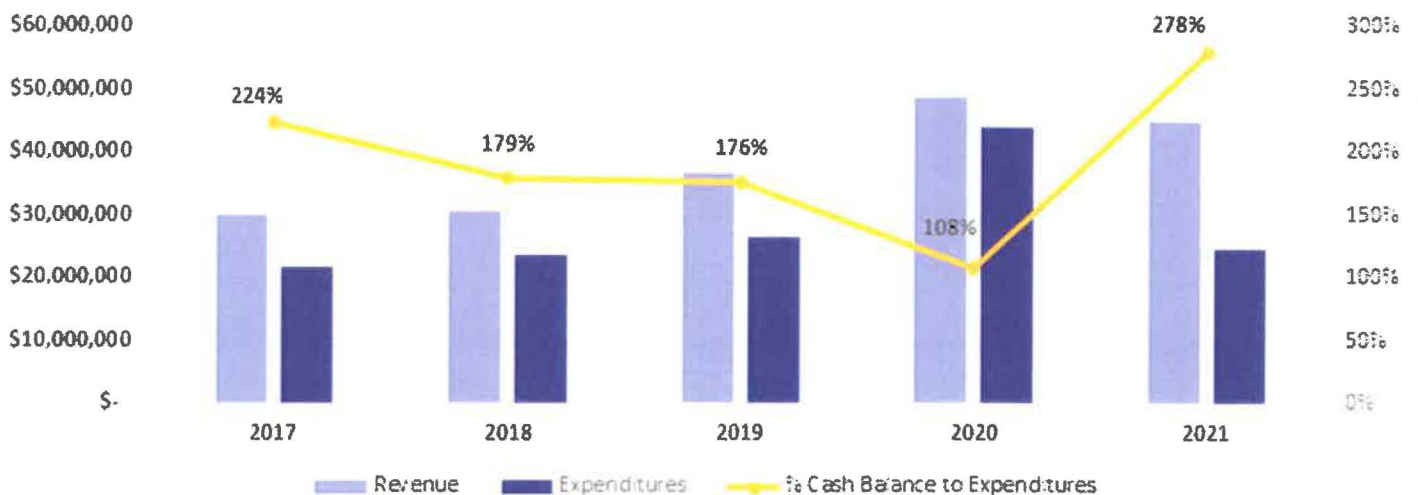
Sanitary Sewer Fund – The cash balance in the Fund at the end of 2020 was \$41.4 million. The 2021 revenue and expenditure projections are \$27.3 million and \$19 million respectively which result in a projected ending cash balance \$49.7 million.

Sanitary Sewer Fund (5715)



Road and Bridge Fund – 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, or 275% cash balance to expenditures.

Road and Bridge Fund (2270)



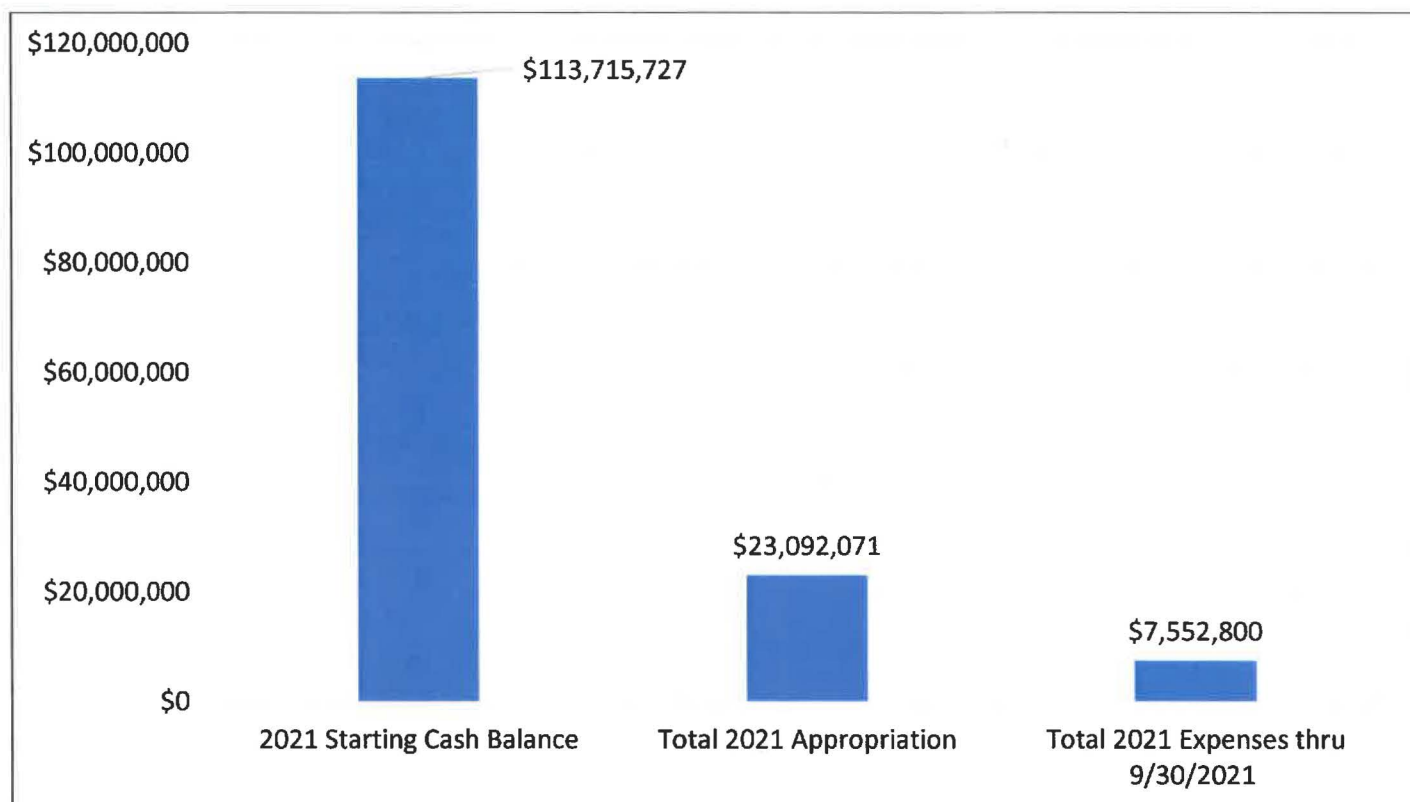
Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020

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 Department of the 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 three quarters of 2021, \$32,218,671.36 was expended, decreasing the cash balance to \$5,627,784.59 as of September

30, 2021. It is anticipated that this cash balance, plus any additional interest accrued during 2021, will be fully spent fulfilling existing purchase orders, contracts, and grant agreements. This includes approximately \$700,000 for modifications to County facilities to implement social distancing measures, \$1.8 million to the Cuyahoga County Board of Health for COVID-19 testing and operating support, and \$455,000 for vaccination transportation and registration assistance, and \$500,000.00 to purchase the 2020 Lakeside Avenue facility to supplement shelter for people experiencing homelessness and better enable social distancing measures.

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 three quarters of 2021, \$11,483,080.87 was expended, decreasing the cash balance to \$108,121,068.69 as of September 30, 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 and the MetroHealth System have confirmed work commenced in 2021. Based on current spending trends as well as known programs that launched in 2021, including the temporary Diversion Center at the Oriana House, total expenses of \$14,965,865.40 are expected in 2021. This would leave the cash balance of the Opioid Mitigation Fund at approximately \$104,638,284.16 as of December 31, 2021.

Cuyahoga County Office of Budget and Management
2021-2025 Budget/Forecast Analysis - 2021 3Q
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	179,064,808	180,058,537	178,132,914	182,182,738
REVENUE								
Property Tax	24,360,438	30,468,782	29,429,269	29,429,326	31,002,860	31,002,860	31,002,860	31,002,860
Licenses & Permits	91,726	82,926	76,067	101,422	101,422	101,422	101,422	101,422
Fines & Forfeitures	7,422,332	9,300,438	6,524,980	8,699,973	9,134,971	9,591,720	10,071,306	10,574,871
Charges for Services	85,998,325	80,598,976	54,639,720	91,084,574	91,084,574	91,084,574	91,084,574	91,084,574
Intergovernmental	48,929,026	47,765,373	42,761,303	55,451,309	52,876,008	53,143,238	53,143,238	53,143,238
Other Revenue	17,856,760	19,033,580	9,172,671	21,025,074	13,242,570	3,242,570	3,242,570	3,242,570
Other Taxes	4,321,727	4,929,379	4,385,770	6,775,859	8,266,548	8,808,617	8,808,617	8,808,617
Sales Tax	248,529,772	238,475,467	214,251,957	288,500,128	294,270,130	300,155,533	306,158,644	312,281,816
Interest Earnings	15,450,069	7,496,000	6,528,498	7,800,000	7,800,000	7,800,000	7,800,000	7,800,000
TOTAL OPERATING REVENUE	\$452,960,175	\$438,150,921	\$367,770,235	\$508,867,665	\$507,779,083	\$504,930,534	\$511,413,231	\$518,039,968
TOTAL AVAILABLE RESOURCES	\$591,970,598	\$629,974,754	\$559,594,068	\$700,691,498	\$686,843,891	\$684,989,071	\$689,546,145	\$700,222,706
EXPENDITURES								
Personnel Services	192,712,892	297,645,238	196,631,776	272,308,033	280,218,301	286,758,945	294,187,564	298,677,713
Other Expenses	122,447,665	162,767,012	94,234,306	143,891,888	148,372,570	151,466,182	154,722,964	151,666,075
TOTAL OPERATING EXPENDITURES	\$315,160,557	\$460,412,250	\$290,866,082	\$416,199,921	\$428,590,871	\$438,225,127	\$448,910,528	\$450,343,788
OTHER FINANCING USES	84,986,208	97,714,456	87,142,187	105,426,769	78,194,483	68,631,030	58,452,879	58,916,719
TOTAL CASH OBLIGATIONS	\$400,146,765	\$558,126,706	\$378,008,269	\$521,626,690	\$506,785,354	\$506,856,157	\$507,363,407	\$509,260,507
ENDING ENCUMBRANCES								
ENDING BALANCE	\$191,823,833	\$71,848,048	\$181,585,799	\$179,064,808	\$180,058,537	\$178,132,914	\$182,182,738	\$190,962,199
CASH RESERVE REQUIREMENT	\$119,151,952	\$119,151,952	\$119,151,952	\$119,151,952	\$130,406,673	\$126,696,339	\$126,714,039	\$126,840,852
Reserves on Balance								
East Bank Guarantee		1,143,975						
Enterprise Resource Planning		450,000						
County Hotel		7,000,000						
Sherwin Williams								
COVID-19 Mitigation		5,400,000						
TOTAL RESERVES ON BALANCE		13,993,975						

Cuyahoga County Office of Budget and Management
2021-2025 Budget/Forecast Analysis - 2021 3Q
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	5,469,465	7,504,463	7,589,368	7,677,253	7,767,230	7,859,357
Communications Department	582,181	907,224	506,282	647,879	839,005	863,195	887,770	912,537
County Executive	835,594	942,070	681,086	953,443	1,046,342	1,062,273	1,079,478	1,098,441
County Headquarters	5,730,410	5,642,551	3,398,287	5,637,384	5,637,384	5,637,384	5,637,384	5,637,384
County Hotel	1,650,418	3,369,797	1,939,391	2,024,501	350,000	383,000	436,000	497,000
Department of Development	6,443,907	8,733,009	4,843,277	8,025,710	6,571,278	10,396,185	10,447,632	10,447,633
Department of Human Resources	3,435,049	4,348,582	2,570,976	3,571,165	3,587,796	3,659,196	3,785,399	3,859,953
Department of Information Technology	18,428,315	23,686,019	18,171,812	22,856,495	26,059,106	26,741,886	27,066,349	27,367,513
Department of Regional Collaboration	221,995	289,993	193,182	264,968	273,895	282,351	289,425	297,368
Department of Sustainability	236,124	335,550	197,561	261,746	305,251	319,346	326,063	330,908
Fiscal	19,869,677	31,271,583	19,269,043	27,604,870	30,805,790	31,633,454	32,054,150	32,400,796
Fiscal (Global Center)	5,400,000	0	0	0	0	0	0	0
Innovation and Performance	430,009	889,370	586,736	710,966	858,605	881,311	898,025	915,309
Law Department	9,733,505	5,302,572	3,775,594	4,806,524	4,660,550	4,842,717	5,005,140	5,046,956
Miscellaneous Obligations	0	3,799,695	1,022,626	2,420,493	2,404,832	2,404,832	2,404,832	2,404,832
Office of the Medical Examiner	12,711,702	15,523,259	10,451,694	14,070,822	13,880,970	14,184,370	14,494,165	14,810,487
Public Safety and Justice Services	1,840,445	2,872,262	1,474,727	2,624,734	2,483,796	2,524,281	2,565,638	2,607,899
Public Works - Facilities	2,333,377	3,151,251	2,014,207	2,572,080	2,574,806	2,590,056	2,617,836	2,633,748
Sheriff's Department	46,049,037	128,635,339	84,827,946	119,808,049	121,975,916	123,724,493	125,511,254	127,337,059
Total County Executive Agencies	142,705,957	248,917,726	161,393,892	226,366,292	231,904,690	239,807,583	243,247,770	246,465,180
Elected Officials								
County Council	2,097,785	2,421,500	1,591,378	2,202,198	2,233,948	2,269,462	2,340,821	2,377,911
Office of the Prosecutor	32,381,243	44,546,869	26,229,640	38,348,816	38,694,745	39,387,413	40,095,157	40,818,309
Court of Common Pleas	49,860,384	58,416,782	37,133,437	50,902,407	53,549,811	54,317,733	55,085,676	55,879,146
Domestic Relations Court	9,181,858	10,786,600	6,643,084	9,861,897	9,926,162	10,093,638	10,264,786	10,439,696
Juvenile Court	28,289,422	40,562,024	24,416,773	36,491,150	36,928,982	37,376,706	37,834,555	38,302,759
Probate Court	6,303,082	7,347,775	4,963,568	7,080,757	7,202,288	7,326,524	7,453,524	7,583,352
Court of Appeals	578,570	952,462	502,783	821,208	821,208	821,208	821,208	821,208
Municipal Courts	3,205,542	3,740,622	2,389,784	3,304,750	3,325,624	3,346,994	3,368,818	3,391,099
Total Elected Officials	131,897,886	168,774,634	103,870,447	149,013,183	152,682,768	154,939,678	157,264,545	159,613,480
Boards and Commissions								
Inspector General	858,245	1,063,525	640,806	927,496	1,082,377	1,140,122	1,172,484	1,205,457
Internal Audit	576,392	849,949	476,460	701,717	732,509	758,340	776,204	795,614
Personnel Review Commission	1,514,771	2,163,312	1,401,658	2,012,307	2,308,204	2,463,972	2,527,542	2,593,404
Board of Elections	17,142,688	13,012,694	8,629,777	13,660,383	16,468,705	14,491,689	19,052,572	14,486,868
Planning Commission	1,879,887	3,541,660	1,771,409	3,238,124	2,914,992	2,889,471	2,914,472	2,940,006
Office of the Public Defender	12,551,029	14,131,484	9,956,436	13,916,032	14,158,084	14,450,129	14,677,247	14,982,912
Soldiers' and Sailors' Monument	176,045	263,192	172,488	241,832	255,371	259,337	263,389	267,532
Veterans Services Commission	5,857,659	7,694,073	2,552,709	6,122,555	6,083,171	7,024,806	7,014,303	6,993,335
Total Board and Commissions	40,556,716	42,719,889	25,601,743	40,820,446	44,003,413	43,477,866	48,398,213	44,265,128
Total Operating Expenditures	315,160,559	460,412,249	290,866,082	416,199,921	428,590,871	438,225,127	448,910,528	450,343,788

Cuyahoga County Office of Budget and Management
2021-2025 Budget/Forecast Analysis - 2021 3Q
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	271,217	267,610	272,594
DS - Medical Mart Series 2010	30,184,098	26,266,295	26,266,295	26,266,295	26,178,250	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	11,743,297	11,701,422
DS-Western Reserve Series 2014	0	0	0	784,480	784,480	784,480	784,480	784,480
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	1,418,253	1,416,250	1,056,250	1,516,250
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	702,789	769,414	783,613	798,121	812,944
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	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000
Capital Correction Center Consultant	0	4,000,000	4,000,000	4,000,000	0	0	0	0
Capital Juvenile Court Security System	0	7,276,447	7,276,447	7,276,447	0	0	0	0
Capital Old Juvenile Court (Security & Abatement)	0	5,633,654	5,633,654	5,633,654	0	0	0	0
Capital Central Booking	0	0	0	0	3,400,000	0	0	0
Public Utility (Microgrid)	0	0	0	0	87,500	175,000	175,000	175,000
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
Sherwin Williams	0	0	0	7,000,000	0	0	0	0
Equity Commission	0	0	0	0	0	0	0	0
TOTAL GENERAL FUND SUBSIDIES	\$84,986,207	\$97,714,456	\$87,142,187	\$105,426,769	\$78,194,483	\$68,631,030	\$58,452,879	\$58,916,719

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

	2020	2021	2021	2021	2022	2023	2024	2025
	Actual	Current Budget	Actual	Projection	Projection	Projection	Projection	Projection
HHS LEVY REVENUE								
HHS Levy 4.8 Subsidies	118,928,709	130,562,554	140,750,329	140,750,329	133,785,923	133,785,923	133,785,923	133,785,923
HHS Levy 4.7 Subsidies	0	139,796,828	144,316,991	144,316,991	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	0
Total Revenue	224,383,817	270,359,382	285,067,320	285,067,320	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	43,463,659
Common Pleas-Juvenile Division	15,904,397	19,796,710	10,512,579	18,079,729	18,164,144	18,250,500	18,308,846	18,424,278
Common Pleas-TASC	543,461	543,461	1,198,461	846,886	1,001,493	1,001,493	1,042,712	1,064,020
Family Justice Center	412,382	239,430	119,715	230,741	230,741	230,741	230,741	230,741
Fiscal-Tax	3,739,750	3,951,961	3,806,392	3,806,392	4,000,000	4,080,000	4,080,000	4,080,000
HHS Administration	0	3,517,678	1,758,839	3,824,254	3,824,254	3,824,254	3,824,254	3,824,254
HHS Children with Medical Handicaps	1,122,912	1,748,013	874,007	1,179,811	1,179,811	1,179,811	1,179,811	1,179,811
HHS CJFS	6,874,438	8,936,517	3,473,825	7,129,152	7,129,152	7,129,152	7,129,152	7,129,152
HHS CSEA	6,188,982	10,998,826	5,323,458	6,824,651	6,824,651	6,824,651	6,824,651	6,824,651
HHS DCFS (PA)	33,654,102	33,522,230	16,761,115	37,122,390	37,122,390	37,122,390	37,122,390	37,122,390
HHS DCFS (PCSA)	41,950,000	51,750,000	25,875,000	50,711,022	50,711,022	50,711,022	50,711,022	50,711,022
HHS DSAS	16,840,271	20,687,615	10,343,808	19,972,185	23,184,225	23,184,225	23,184,225	23,184,225
HHS Early Childhood	11,276,447	18,503,487	9,251,744	13,822,564	12,723,031	12,723,031	12,723,031	12,723,031
HHS FCFC	3,264,185	5,052,118	2,526,059	3,953,013	4,404,441	4,404,441	4,404,441	4,404,441
HHS Homeless	8,363,841	10,532,723	5,266,362	9,176,362	10,653,801	10,653,801	10,653,801	10,653,801
HHS Other Programs	1,169,202	1,452,913	726,457	1,060,877	305,261	305,261	902,434	902,434
HHS Re-Entry	2,047,387	2,970,356	1,485,179	2,018,966	2,302,798	2,302,798	2,302,798	2,302,798
MetroHealth	32,472,000	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	222,300
Public Safety-Witness Victims	1,778,305	2,103,889	1,051,945	1,904,831	2,205,961	2,236,702	2,268,132	2,300,262
Workforce Development	838,559	1,013,609	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Repayment to General Fund	0	5,000,000	0	5,000,000	10,000,000	0	0	0
TOTAL HHS LEVY USES	229,026,580	278,479,495	177,012,900	263,821,785	273,125,135	263,322,232	264,050,400	264,219,270
Operating Surplus/(Deficit)	(4,642,763)	(8,120,113)	108,054,420	21,245,535	3,544,641	13,347,544	12,619,376	12,450,506

Cuyahoga County Office of Management and Budget
2021-2022 Budget Forecast Analysis - 3Q 2021

21 @ 4:48:00 PM GM

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										
Public Utility - Microgrid	0	0	0	0	0	0.0%	87,500	175,000	200,000	225,000
County Executive	835,594	942,070	681,086	953,443	(11,373)	(1.2%)	1,046,342	1,062,273	1,079,478	1,098,441
Communications Department	582,181	907,224	506,282	647,879	259,345	28.6%	839,005	863,195	887,770	912,537
Law Department	9,733,505	5,302,572	3,775,594	4,806,524	496,048	9.4%	4,660,550	4,842,717	5,005,140	5,046,956
Department of Human Resources	120,474,706	141,280,692	90,102,177	129,170,412	12,110,280	8.6%	130,082,424	130,194,903	130,371,689	130,490,216
Department of Development	14,820,135	33,961,080	12,453,704	33,162,285	798,795	2.4%	16,709,940	22,536,976	29,064,602	29,492,828
Department of Regional Collaboration	221,995	289,993	193,182	264,968	25,025	8.6%	273,895	282,351	289,425	297,368
Fiscal	93,232,931	173,067,028	60,029,582	151,977,634	21,089,394	12.2%	156,158,482	154,053,295	154,751,514	155,105,043
Department of Information Technology	23,612,108	30,891,663	22,150,761	28,483,745	2,407,918	7.8%	31,850,666	32,661,222	33,155,247	33,581,896
Public Works - County Kennel	1,910,293	2,582,693	1,543,584	2,140,080	442,613	17.1%	2,010,911	2,028,145	2,045,784	2,063,837
Public Works - Facilities	48,253,408	55,472,708	37,801,533	50,590,024	4,882,684	8.8%	50,908,314	51,216,752	51,541,506	51,861,335
County Headquarters	5,730,410	5,642,551	3,398,287	5,637,384	5,167	0.1%	5,637,384	5,637,384	5,637,384	5,637,384
County Hotel	1,650,418	3,369,797	(2,953,586)	2,024,501	1,345,296	39.9%	350,000	383,000	436,000	497,000
Public Works - Road and Bridge	21,078,740	50,843,183	17,051,606	37,933,690	12,909,493	25.4%	38,096,790	38,263,453	38,433,736	38,607,736
Public Works - Sanitary Sewer	23,603,809	44,906,785	17,357,056	25,855,972	19,050,813	42.4%	25,863,092	26,023,866	26,188,385	26,356,738
Public Works - County Airport	1,159,349	1,627,900	794,947	1,247,653	380,247	23.4%	1,156,054	1,163,410	1,170,941	1,178,649
Sheriff's Department	51,125,267	141,993,432	93,229,684	131,965,014	10,028,418	7.1%	134,382,487	136,345,358	138,360,563	140,402,387
Public Safety and Justice Services	7,877,295	11,116,472	6,829,991	10,091,660	1,024,812	9.2%	10,021,954	10,141,394	10,263,464	10,388,235
Clerk of Courts	6,774,212	9,217,600	5,469,465	7,504,463	1,713,137	18.6%	7,589,368	7,677,253	7,767,230	7,859,357
Office of the Medical Examiner	12,689,580	15,523,259	10,440,081	14,070,822	1,452,437	9.4%	13,880,970	14,184,370	14,494,165	14,810,487
HHS Administration	9,882,699	16,053,109	7,669,500	9,902,111	6,150,998	38.3%	12,743,727	12,773,936	12,804,792	12,836,307
HHS Child Support Services	36,207,069	44,165,517	24,634,353	37,798,239	6,367,278	14.4%	38,045,101	38,297,895	38,556,770	38,821,877
HHS Children and Family Services	152,414,849	183,940,705	116,701,451	154,840,677	29,100,028	15.8%	158,325,189	159,151,969	159,998,251	160,864,508
HHS Senior and Adult Services	18,934,697	24,992,214	15,199,040	21,616,855	3,375,359	13.5%	22,616,588	22,803,406	22,994,556	23,190,144
HHS Job and Family Services	74,080,154	84,272,185	53,332,039	79,321,880	4,950,305	5.9%	79,987,901	80,887,041	81,662,060	82,241,551
HHS Early Childhood	12,295,619	22,800,916	12,055,054	15,050,708	7,750,208	34.0%	16,411,191	16,430,565	16,450,647	16,471,472
HHS Family and Children First Council	3,748,737	6,192,194	3,349,991	4,672,926	1,519,268	24.5%	4,688,686	4,704,791	4,721,251	4,738,077

Cuyahoga County Office of Management and Budget
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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	6,015,010	1,170,427	1,754,508	4,260,502	70.8%	2,290,636	2,330,629	2,376,661	2,430,902
HHS Homeless Services	8,363,841	21,872,432	6,088,329	7,251,876	14,620,556	66.8%	10,009,253	10,015,140	10,021,154	10,027,303
HHS Fatherhood Initiative	862,918	1,168,089	780,949	895,778	272,311	23.3%	898,740	901,768	904,864	908,031
HHS Other Programs	835,763	2,210,108	854,188	1,611,882	598,226	27.1%	1,202,767	1,270,874	1,344,430	1,423,870
Department of Sustainability	577,205	504,640	239,133	510,725	(6,085)	(1.2%)	532,266	546,397	553,150	558,031
Debt Service	105,775,542	95,689,339	57,398,270	94,000,279	1,689,061	1.8%	96,073,277	83,412,124	86,510,147	84,086,526
Miscellaneous Obligations	1,964,588	3,799,695	1,022,626	2,420,493	1,379,202	36.3%	2,404,832	2,404,832	2,404,832	2,404,832
Innovation and Performance	430,009	889,370	586,736	710,966	178,404	20.1%	858,605	881,311	898,025	915,309
Total County Executive Agencies	\$873,787,012	\$1,243,504,224	\$681,937,102	\$1,070,888,055	\$172,616,169	13.9%	\$1,078,694,885	\$1,076,548,994	\$1,093,345,611	\$1,097,832,168
Elected Officials										
Veterans Services Fund	7,126	413,635	325,845	196,406	217,229	52.5%	(217,229)	(217,229)	(54,307)	(54,307)
County Council	2,097,785	2,421,500	1,591,378	2,202,198	219,302	9.1%	2,233,948	2,269,462	2,340,821	2,377,911
Office of the Prosecutor	35,130,206	49,102,047	28,411,281	41,563,570	7,538,478	15.4%	41,951,400	42,686,901	43,438,433	44,206,343
Court of Common Pleas	51,090,159	63,714,234	39,266,828	53,999,096	9,715,138	15.2%	56,716,416	57,514,523	58,313,329	59,138,349
Domestic Relations Court	9,183,778	10,801,600	6,646,137	9,864,950	936,650	8.7%	9,929,215	10,096,691	10,267,839	10,442,748
Juvenile Court	46,343,529	86,713,691	36,161,598	61,804,693	24,908,998	28.7%	58,277,262	58,811,342	59,357,537	59,911,173
Probate Court	7,249,197	8,510,950	5,425,815	7,690,210	820,740	9.6%	7,811,741	7,935,977	8,062,977	8,192,805
Court of Appeals	578,570	967,462	516,515	834,941	132,521	13.7%	838,893	838,893	838,893	838,893
Municipal Courts	3,205,542	3,740,622	2,389,784	3,304,750	435,872	11.7%	3,325,624	3,346,994	3,368,818	3,391,099
Community Based Correctional Facility	5,748,232	5,310,000	5,148,948	5,148,948	161,052	3.0%	5,148,948	5,148,948	5,148,948	5,148,948
Total Elected Officials	\$160,634,124	\$231,695,741	\$125,884,128	\$186,609,761	\$45,085,980	19.5%	\$186,016,217	\$188,432,502	\$191,083,288	\$193,593,962
Boards and Commissions										
Ohio Means Jobs - Cleveland/Cuyahoga	13,030,736	13,639,596	10,518,316	12,709,393	930,203	6.8%	13,046,586	13,068,247	13,090,385	13,113,117
Inspector General	877,279	1,098,411	655,275	948,434	149,977	13.7%	1,124,149	1,182,256	1,214,935	1,248,283
Internal Audit	576,392	849,949	476,460	701,717	148,232	17.4%	732,509	758,340	776,204	795,614
Personnel Review Commission	1,514,771	2,163,312	1,401,658	2,012,307	151,005	7.0%	2,308,204	2,463,972	2,527,542	2,593,404
Board of Elections	17,142,688	13,012,694	8,629,777	13,660,383	(647,689)	(5.0%)	16,468,705	14,491,689	19,052,572	14,486,868

Cuyahoga County Office of Management and Budget
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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 Revision	2,357,671	2,635,245	1,925,774	2,479,829	155,416	5.9%	3,000,609	3,286,759	2,620,041	2,689,171
Planning Commission	1,879,887	3,541,660	1,771,409	3,238,124	303,536	8.6%	2,914,992	2,889,471	2,914,472	2,940,006
Law Library Resource Board	454,671	548,890	362,571	492,974	55,916	10.2%	498,782	504,718	510,785	516,987
Board of Developmental Disabilities	115,317,099	126,502,183	84,359,969	118,465,906	8,036,277	6.4%	119,759,547	120,931,197	121,932,614	122,750,563
Office of the Public Defender	14,658,389	16,429,007	11,578,097	16,263,263	165,744	1.0%	16,466,568	16,801,890	17,073,229	17,424,085
Soldiers' and Sailors' Monument	216,581	338,192	172,488	241,832	96,360	28.5%	255,371	259,337	263,389	267,532
Solid Waste Management District	2,046,510	2,127,642	1,277,011	1,886,243	241,400	11.3%	2,072,865	2,091,767	2,108,000	2,119,995
Soil and Water Conservation	1,204,196	1,302,152	973,094	1,355,038	(52,886)	(4.1%)	1,444,787	1,505,047	1,540,775	1,577,978
Veterans Services Commission	5,857,659	7,694,073	2,552,709	6,122,555	1,571,518	20.4%	6,083,171	7,024,806	7,014,303	6,993,335
Total Boards and Commissions	\$177,134,529	\$191,883,006	\$126,654,608	\$180,577,997	\$11,305,008	5.9%	\$186,176,846	\$187,259,496	\$192,639,246	\$189,516,938
TOTAL OPERATING EXPENDITURES	\$1,211,555,665	\$1,667,082,971	\$934,475,838	\$1,438,075,814	\$229,007,158	964.8%	\$1,450,887,948	\$1,452,240,991	\$1,477,068,145	\$1,480,943,068

