



Together We Thrive

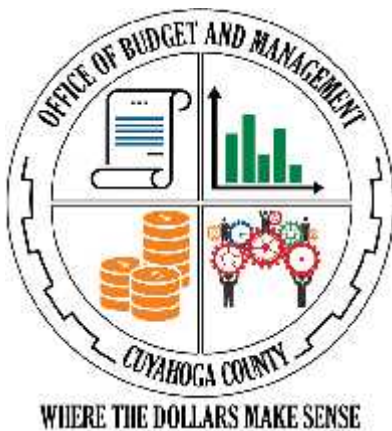
# 2019

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## 3<sup>rd</sup> Quarter Update

Office of Budget and Management

Maggie Keenan, Director



## INTRODUCTION

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 2018-2019 biennial budget (**R2017-0182**).

**This forecast is based on the new chart of accounts** developed by the Fiscal Office's financial reporting division as part of ERP implementation. **This represents a change from the 1<sup>st</sup> and 2<sup>nd</sup> Quarter Updates**, which separated Title activity from the General Fund based on the statutory language and the absence of local legislation that mandates otherwise. Now that BFM is fully live, however, OBM will report on the new chart of accounts as is.

Differences include:

- **General Fund** – The most notable change is the transfer of the following former special revenue funds into the General Fund: Planning Commission, the Certificate of Title Fund (**ORC §325.33**), the Casino Fund (**County Code 709.01**), and the Coroner's Lab Fund (**ORC §313.16**). The Casino and Coroner's Lab activity is recognized as restricted within the General Fund and so **this report's reference to the General Fund in 2019 includes Certificate of Title, but excludes Casino and Coroner Lab.**
- **Health and Human Services Levy Fund** – Several former special revenue funds have been consolidated into the Health and Human Services Levy Fund because most of the revenue in these special revenue funds came from the Levy Fund. Collapsing the special revenue funds eliminates unnecessary subsidy transfers and minimize the amount of Levy dollars in special revenue funds at year end. The activities now captured in the Health and Human Services Levy Fund include, but are not limited to, Reentry, Homeless Services, and Juvenile Court (probation and detention). This change reallocates expenditures from the subsidy line (Other Financing Uses) to operating expenses (e.g. personnel, client services, other). Non-local intergovernmental and miscellaneous revenue that support these programs is now being directly deposited into the Levy Fund.

## GENERAL FUND

The General 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 Fund and the County's Financial Policies seek to ensure that the General Fund remains on strong financial footing, so the County can meet its obligations to its citizens.

General Fund	2018 Actual	2019 Budget	2019 Estimate	2019 Variance
Beginning Cash Balance	\$190,121,041		\$171,046,341	
Operating Revenue	\$451,673,341	\$446,704,802	\$457,772,610	\$11,067,808
Operating Expenditures	\$369,820,414	\$428,052,450	\$396,863,938	\$31,188,512
Subsidies to Other Funds	\$100,927,627	\$84,782,871	\$103,802,577	(\$19,019,706)
Total Operating Expenditures	\$470,748,042	\$512,835,321	\$500,666,515	\$12,168,806
Ending Cash Balance (Unadj.)	\$171,046,341		\$128,152,436	
% Balance to Expenditures (Unadj.)	36%		26%	
<i>Operating Surplus/(Deficit)</i>	<i>(\$19,074,701)</i>		<i>(\$30,593,718)</i>	

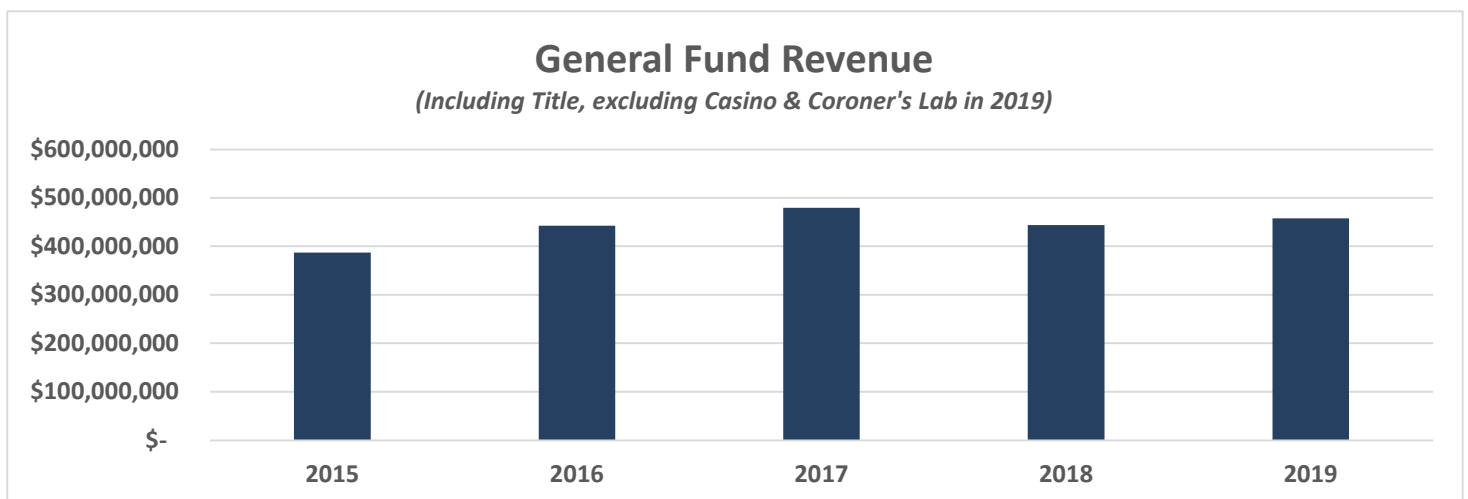
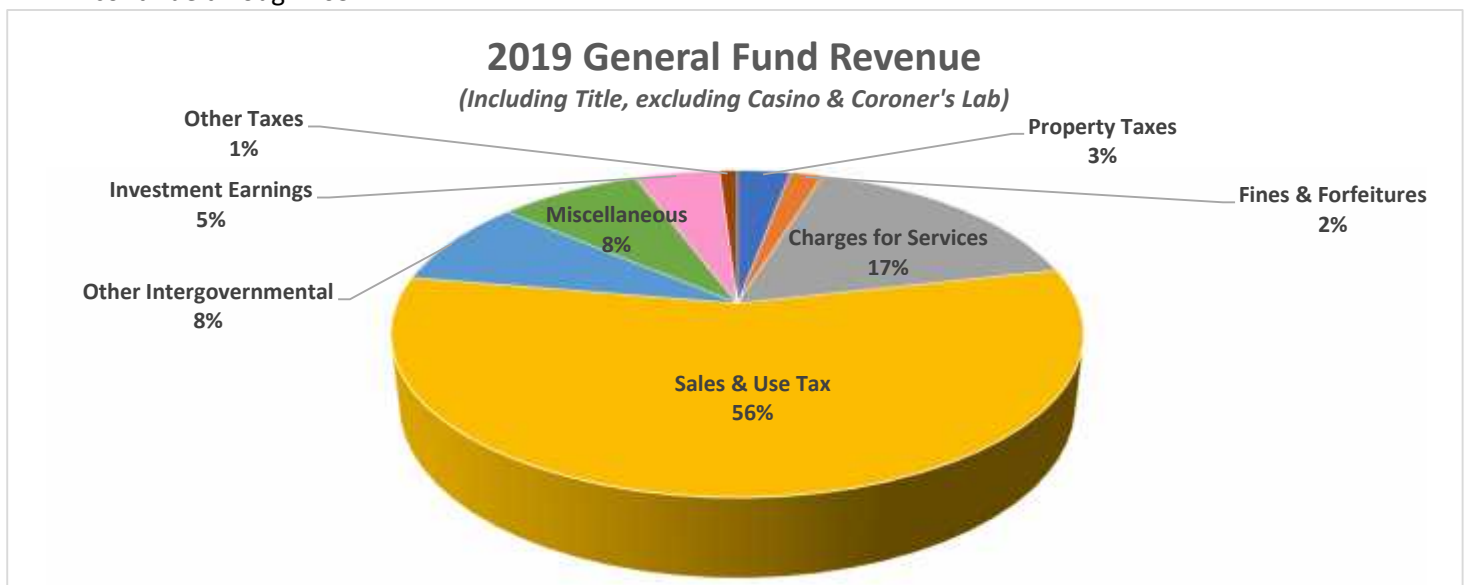
*The General Fund beginning cash balance in 2019 includes the 2018 ending cash balance for the Planning Commission's subfund and the Certificate of Title subfund; as the chart of accounts did not change until January 1, this cash is not reflected in the General Fund ending cash balance for 2018.*

**SUMMARY DISCUSSION**

**2019 General Fund revenue is projected to total \$458 million:** \$11 million (2%) over budget. This estimate is relatively consistent with what was projected at 2<sup>nd</sup> Quarter after accounting for the change in the Chart of Accounts. Just over half (56%) of General Fund revenue is generated by receipts of 1.25% of the County’s **Sales & Use Tax**, estimated to total \$256 million. The initial budget assumed a 2% increase in gross sales tax revenue over what was collected last year; the current estimate assumes a 5.5% increase – consistent with the year over year increase in receipts through November. The 2020/2021 Biennial Budget assumes a 3% increase in gross sales tax receipts in each year.

Included in the revenue estimate are the following transfers from special revenue funds:

- \$12.5 million from the MCO Transition Fund. The ending cash balance in this fund is \$18.8 million; of that, \$8 million of this will be drawn down in 2020 and \$3.3 million will be drawn down in 2021.
- \$3 million combined from the Road & Bridge and Sanitary Sewer Funds to repay the \$22.8 million advance from the General Fund that paid for the acquisition of the Harvard Road Garage from the renovation of the same. The transfers this year represent Year 1 (2018) and Year 2 (2019) payments. These funds will repay the General Fund \$1.5 million each year through 2032 until the advance is fully repaid.
- \$1.5 million from the Huntington Park Garage Fund to reimburse the General Fund for debt service payments on the 2016 Sales Tax Revenue Bonds, which were issued to pay for renovations in the garage. These payments will continue through 2037.



**Expenditures, including subsidies to other funds, are projected to total \$501 million**, which is \$12 million (2%) under budget. Surpluses are projected in all the functional areas of government and in most agency/departmental budgets. Sizeable surpluses include:

- **Fiscal Office** – there are surpluses throughout the Fiscal Office divisions due largely to attrition. Fiscal was budgeted for full staffing but experiences a relatively steady rate of turnover. This year the surplus in Administration has been exacerbated by the vacant Fiscal Officer and Assistant Fiscal Officer positions.
- **Department of Information Technology** – about 50% of the surplus is in personnel. The Department’s 2018-2019 Biennial Budget included funding to increase staffing levels. The Department has been challenged to attract and retain employees and is actively working with the Department of Human Resources to address this. Also included in the Department’s Biennial Budget was additional funding for contracts for new initiatives which have not been pursued due to a combination of focus on the ERP and a change in Department leadership.
- **Sheriff’s Office** – the budget was increased by \$3.5 million in February 2019 (**R2019-0039**) to accommodate the hire of an additional 60 corrections officers in the downtown jail. This amount represented the annual cost associated with the additional staff, but not all of them have been/will be hired prior to the end of the year.

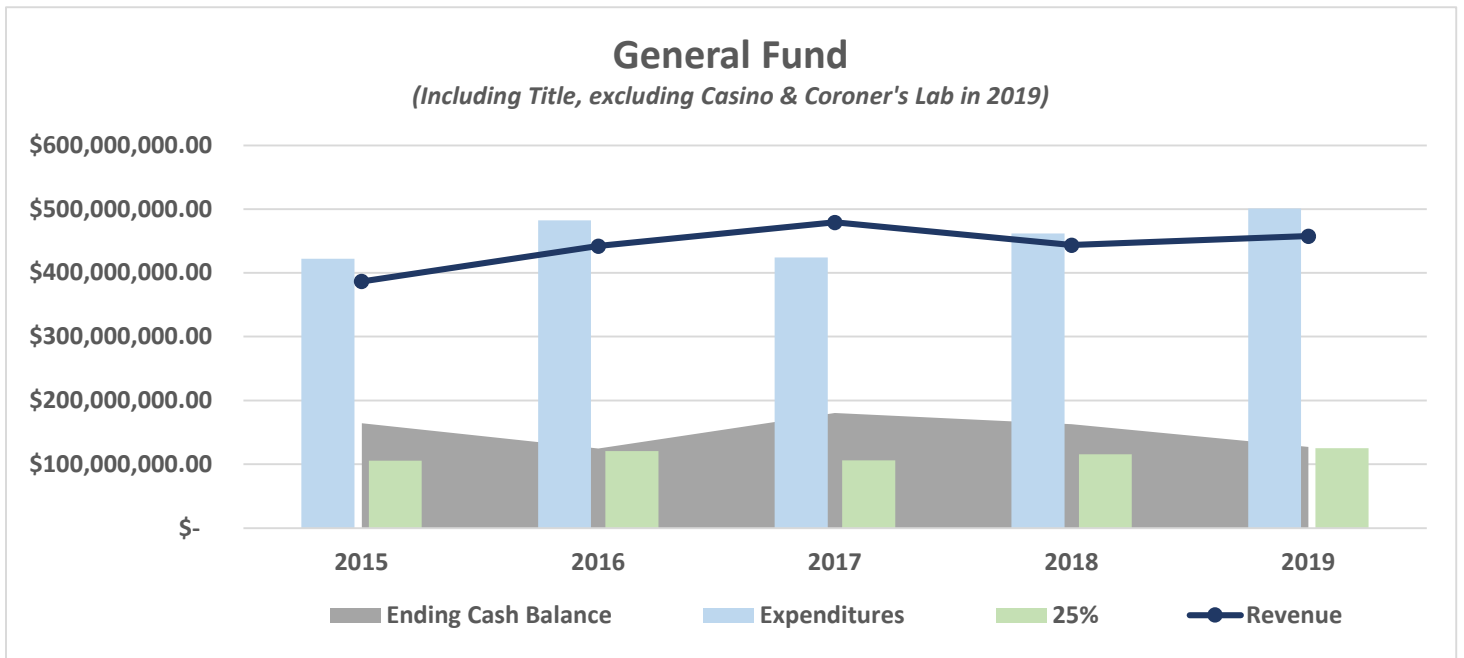
Included in the expenditure estimate are cash transfers totaling \$97 million from the General Fund to special revenue funds (i.e. subsidies). This estimate has increased about \$14 million since what was projected at both 1<sup>st</sup> and 2<sup>nd</sup> Quarters. The change in the Chart of Accounts switched the source of funds for the \$1 million subsidy to the Educational Assistance Program (**Chapter 710 of the Cuyahoga County Code**) from the General Fund to the HHS Levy Fund and **a \$15 million transfer of cash into the HHS Levy Fund is needed to avoid a cash deficit at year end.**

The current estimate is about \$30 million more than what was projected at 2<sup>nd</sup> Quarter; after accounting for the inclusion of Title activity in the 3<sup>rd</sup> Quarter estimate, the current projection represents a \$23 million increase over Midyear. This is driven by:

- a \$15 million transfer to the **HHS Levy Fund** to avoid a cash deficit at year end, and
- a \$7 million increase in expenditures in the **Sheriff’s Office**, specifically in the Jail. This reflects not only the inclusion of indirect charges, but also an increase in spending on contracts for the provision of healthcare in the County jails.

The **unadjusted ending cash balance** in the General Operating Fund is estimated to total \$146 million in 2019, 30% of total expenditures. **County Code Section 706.01** requires a cash balance equal to no less than 25% of total expenditures. **The 2019 estimated ending cash balance complies with the County Code.** Not reflected in the Schedules but important to note is the capital reserve fund for the Global Center for Health Innovation and Convention Center that is being held in an account by the CCCFDC. The County has requested that the funds be returned to the County to be held in a special revenue fund (restricted by ORC) and is awaiting a response from the CCCFDC. **The cash balance in this account totals \$11.5 million.**

Also not reflected in the Schedules but important to note is the capital reserve for the Hotel that is being held in an account with the Trustee. As of October 2019, the cash balance in this fund totaled \$1.5 million. Finally, the County maintains a cash reserve in the Naming Rights Fund, supported by payments from Huntington for naming rights to the Convention Center. As of the time of writing, the cash balance in the fund totaled \$1 million.



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## HEALTH AND HUMAN SERVICES LEVY FUND

Cuyahoga County residents have generously approved two levies to support health and human services. The larger of the two levies, **4.8 mills**, was most recently approved in March 2016 for eight years. The smaller levy, **3.9 mills**, was last approved in May 2018 and expires at the end of 2020. **R2019-0252** seeks to replace the 3.9 mill levy and increase it by 0.8 mills. If approved by the voters, the 4.7 mill levy should generate an additional \$36 million beginning in 2021.

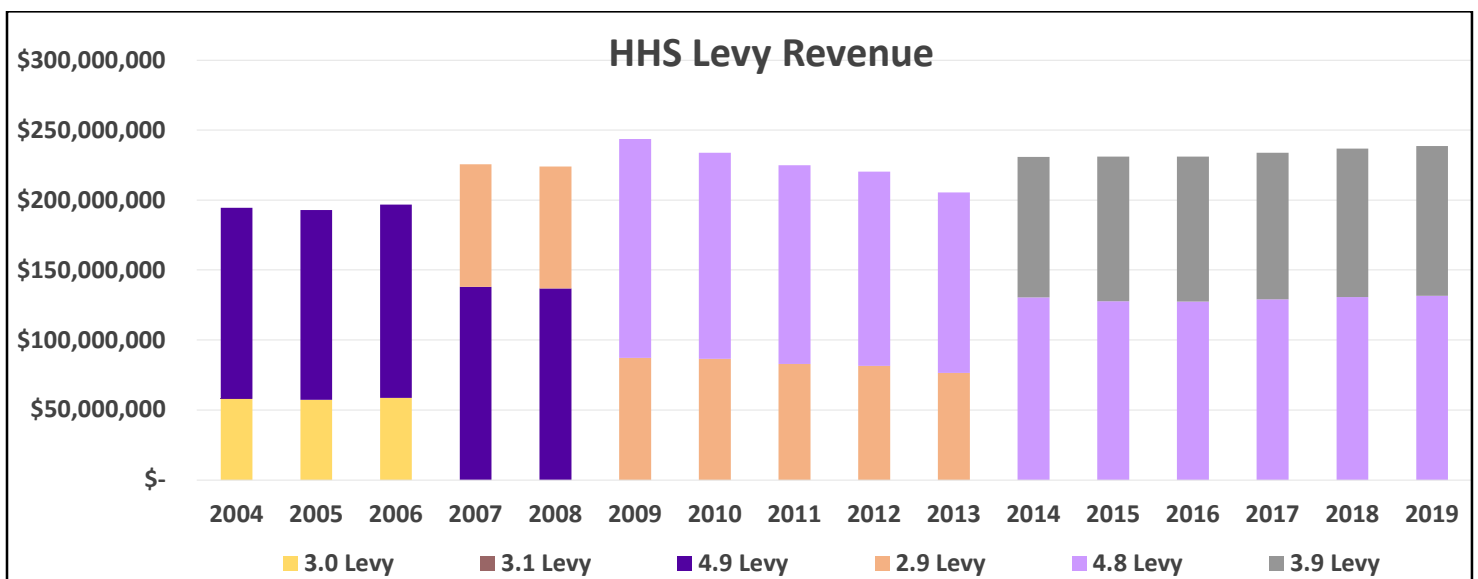
Health & Human Services Levy Fund (combined)	2018 Actual	2019 Budget	2019 Estimate	2019 Variance
Beginning Cash Balance	\$35,753,405		\$13,594,551	
Operating Revenue	\$273,775,737	\$267,634,942	\$274,754,861	\$7,119,919
Operating Expenditures	\$71,817,412	\$112,377,163	\$68,998,315	\$43,378,848
Subsidies to Other Funds	\$224,117,179	\$159,558,457	\$216,139,187	(\$56,580,730)
Total Expenditures	\$295,934,591	\$271,935,621	\$285,137,502	(\$13,201,881)
Ending Cash Balance	\$13,594,551		\$3,211,910	
% Balance to Expenditures (Unadj.)	5%		1%	
<i>Operating Surplus/(Deficit)</i>	<i>(\$22,158,854)</i>		<i>(\$10,382,641)</i>	

The 2019 beginning cash balance includes the beginning cash in the subfunds that were consolidated into the HHS Levy Fund in the new Chart of Accounts.

### SUMMARY DISCUSSION

**Revenue is estimated to total \$275 million in 2019:** about \$7 million over the budget estimate. This estimate has increased \$30 million (12%) since 2<sup>nd</sup> Quarter due to the change in the Chart of Accounts, **as well as a planned transfer of cash from the General Fund to the HHS Levy Fund** to avoid a cash deficit at year end. An additional \$15 million was needed to cover projected increases in subsidies to other funds due to the need to cover carryover encumbrance balances. **Revenue generated by the two voted levies, including the 12.5% credit paid by the State, is projected to total \$238.5 million in 2019, which is about 0.5% less than what was projected at Midyear.**

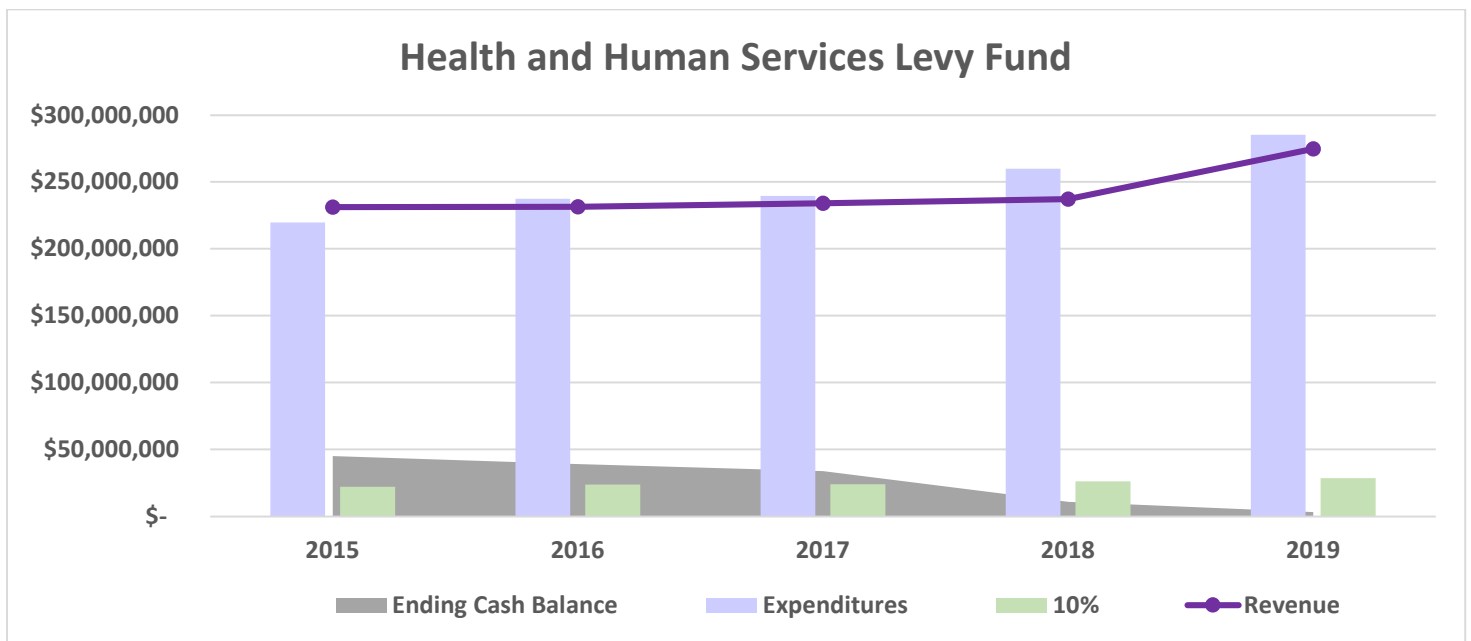
The increase in the estimate results from subsidy transfers from the HHS Levy Fund to various subfunds earlier in the year. Several subfunds, including those associated with the Family Justice Center, Senior and Adult Services, and Juvenile Court (detention and probation) are consolidated into the HHS Levy Fund in the new Chart of Accounts so their revenue is reflected as revenue in the Levy Fund.



**Expenditures are projected to total \$285 million in 2019:** 5% over budget. This estimate has increased by nearly \$32 million since 2<sup>nd</sup> Quarter as a result of:

- \$18 million – this is the total cash that has already been transferred from the HHS Levy Fund to the special revenue funds associated with Homeless Services, Reentry, HHS Other Programs, and Juvenile Court (detention & probation). In the **new Chart of Accounts**, which is what the new budgeting system (BFM) is based on, these special revenue funds were consolidated into the HHS Levy Fund. There is a corresponding increase in revenue so there is no net impact on the HHS Levy Fund as a result of this change in reporting.
- \$9.5 million – the subsidy to the special revenue funds that capture the activity associated with **HHS/Children and Family Services** needs to increase to cover year end encumbrance balances.
- \$3 million – the subsidy to the special revenue fund that captures the activity associated with **HHS/Early Childhood** needs to increase to cover year end encumbrance balances and an increase in spending on prior year carryover from what has been spent on these encumbrances in previous years.
- \$3 million – the subsidy to the special revenue that captures the activity associated with **HHS/Child Support Services** needs to increase to cover year end encumbrance balances.
- \$1 million – the new Chart of Accounts transferred the subsidy to the **Educational Assistance Program** from the General Fund to the HHS Levy Fund.

The **unadjusted ending cash balance** in the HHS Levy Fund is estimated to total just over \$3 million: 1% of total expenditures. **County Code Section 707.01** requires a cash balance equal to no less than 10% of total expenditures. The 2019 estimated ending cash balance does not comply with the County Code.



## SPECIAL REVENUE FUND BALANCES

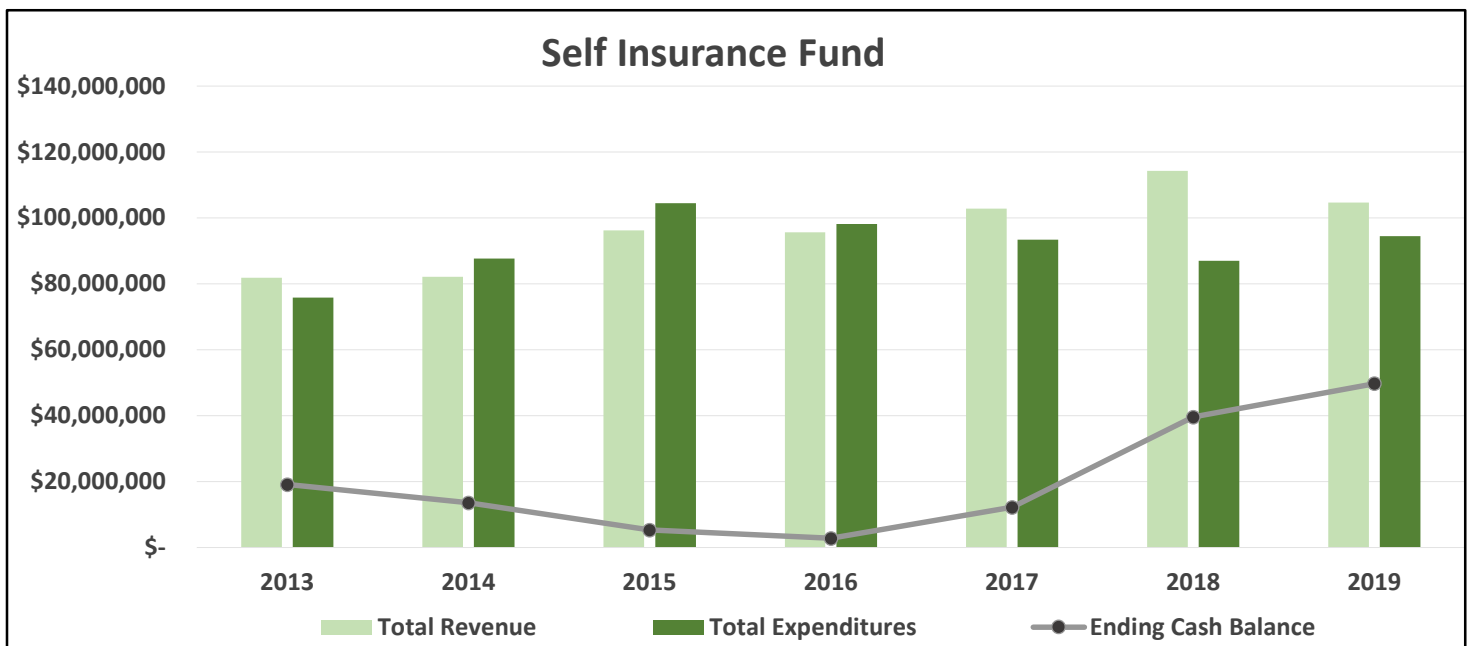
**Hospitalization - Self-Insurance Fund** – This fund captures the activity associated with the County’s Benefits Program and is projected to end the year with an available cash balance totaling \$50 million, which is **53% of total expenditures**. This cash balance exceeds the minimum reserve required by **Ohio Revised Code §9.833** to cover incurred but not reported (IBNR) payments the following year. The estimate provided to OBM last year totaled \$13.8 million for 2018; this was revised on May 1<sup>st</sup> to \$8 million. This variance mirrors that between the estimate and actual IBNR in 2016 and 2017.

The IBNR reflects the claims incurred in 2018 that will be paid in 2019; this represents the amount of the cash balance needed at year end in 2018. The ending cash balance in the Self Insurance/Hospitalization Fund in 2018 totaled \$40 million: five times the amount required by ORC.

**Revenue**, which comes from employee and employer contributions, is **projected to total \$104 million in 2019** and derives from a combination of employee and employer contributions. The employer’s contribution is supported by both the General Fund (41%) and the Health and Human Services Levy Fund (25%).

**Expenditures are projected to total \$94 million in 2019**, \$7 million more than last year’s total of \$87 million and *\$31 million under budget*. One cause for the expenditure increase is that the estimate does not include any anticipated Stop-Loss reimbursements, which have the effect of reducing expenditures. In 2018, the Department of Human Resources received over \$6.4 million in Stop-Loss reimbursements via check or invoice credits. The projected expense does not assume any Stop-Loss because of the uncertainty and irregularity of the reimbursements.

**Please note** that the 2020 and 2021 Recommended Budgets assumed a 14% decrease in the employer share of employee health care costs: this will draw down on the available cash balance in the Hospitalization/Self Insurance Fund.





## Schedules

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The 3<sup>rd</sup> Quarter Schedules were prepared in BFM: the new budget/reporting module of the ERP. A few comments on the Schedules:

- **Projections were *not* completed for 2020 and 2021** as the expectation is that agencies and departments will adjust operations as needed to operate within the soon-to-be approved Biennial Budget. The Biennial Budget Schedules are included as an addendum to this document.
- Please refer to the cash balances in the tables on pages one and four of this document.
- Please disregard the negative budgets on the **152 Report** (Subsidies). OBM has identified an issue with the transfer of data from FAMIS (existing financial system) to Lawson (new ERP financial system) to BFM (new budget/reporting system). A corrective action plan has been prepared but could not be executed prior to the distribution of this report. The two negative budgets should both be the same numbers, but positive.
- Please disregard the negative variances reflected on the **153 Report** (by Department). Because the Lawson system is not yet truly live, there is a delay in closing each month. These projections are based on data through August as that was the most recent month that has been closed in the Lawson system. But this data does not include transactions that posted in the month of September that were coded as August transactions (e.g. a fiscal item that was approved by County Council on February 25<sup>th</sup> but was not posted in the system until March 2<sup>nd</sup>). The budget adjustments processed in early September are *not* reflected in the budgets on the 153 Report and, for internal control reasons, OBM is unable to manually adjust the budget in the system. Closing months in Lawson will continue to be delayed until the general ledger is truly live (currently estimated to be February 1, 2020).

Cuyahoga County Office of Budget and Management

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2019-2020 Budget/Forecast Analysis - 2019 3Q

151 - Forecast by Fund

General Fund	2018 Actuals	2019 Current Year Budget	2019 YTD Actuals	2019 Current Projection	PY-CY % Chg	2020 Total Projection	CY-BY % Chg	2021 Total Projection	2022 Total Projection
Available Beginning Balance	146,611,162			181,721,628					
<b>REVENUE</b>									
Property Taxes	12,263,312	16,532,768	7,200,724	13,488,167	9.1%				
Licenses and Permits	78,311	72,224	39,150	78,361	0.1%				
Fines and Forfeitures	8,476,401	10,520,344	5,594,579	8,327,464	(1.8%)		(40.5%)		
Charges for Services	75,126,949	83,811,658	46,522,506	76,255,763	1.5%		(0.0%)		
Other Intergovernmental	39,586,447	34,358,043	23,228,698	39,288,010	(0.8%)		(44.4%)		
Miscellaneous	10,568,658	5,524,162	4,122,560	408,966	(2,484.2%)				
Other Financing Sources	43,954,646	17,800,000	26,714,979	38,633,626	(13.8%)		(5,051.2%)		
Other Tax	4,565,336	0	2,776,582	4,514,933	(1.1%)				
Sales and Use Tax	239,834,024	210,680,070	165,189,709	255,959,534	6.3%		(21.5%)		
Investment Earnings	17,217,787	12,325,000	0	20,817,786	17.3%				
<b>TOTAL OPERATING REVENUE</b>	<b>\$451,671,869</b>	<b>\$391,624,269</b>	<b>\$281,389,487</b>	<b>\$457,772,610</b>	<b>1.3%</b>		<b>(23.6%)</b>		
<b>TOTAL AVAIL. RESOURCES</b>	<b>\$598,283,031</b>			<b>\$639,494,238</b>	<b>(30.7%)</b>		<b>(17.0%)</b>		
<b>EXPENDITURES</b>									
Personnel Services	256,166,447	269,581,663	170,775,055	259,047,409	1.1%		(1.4%)		
Client Services	3,636,741	4,175,948	2,606,768	4,106,377	11.4%		(0.0%)		
Other Expenditures	102,149,665	144,037,973	62,225,667	126,778,732	19.4%		(36.1%)		
Capital Outlay	976,288	2,004,863	638,172	1,131,233	13.7%		(71.2%)		
<b>TOTAL OPER. EXPENDITURES</b>	<b>\$362,929,140</b>	<b>\$419,800,448</b>	<b>\$236,245,662</b>	<b>\$391,063,751</b>	<b>7.2%</b>		<b>(10.7%)</b>		
OTHER FINANCING USES	53,632,263	42,423,088	43,492,690	97,302,577	44.9%	0	0.0%	0	0
<b>TOTAL CASH OBLIGATIONS</b>	<b>\$416,561,403</b>	<b>\$462,223,536</b>	<b>\$279,738,352</b>	<b>\$488,366,328</b>	<b>14.7%</b>		<b>(38.2%)</b>		
<b>ENDING ENCUMBRANCES</b>	<b>\$6,598,221</b>			<b>\$8,019,509</b>					
<b>ENDING BALANCE BEFORE ADJUST</b>	<b>\$181,721,628</b>			<b>\$151,127,910</b>	<b>553.5%</b>		<b>201.5%</b>		
<b>Reserves on Balance</b>									
Demolition Fund	0	0	0	0					
East Bank Guarantee	0	0	0	1,143,975					
Police Headquarters	0	0	0	0					
Harvard Garage Build	0	0	0	0					
Enterprise Resource Planning	0	0	0	15,000,000					
Capital Improvements	0	0	0	0					
County Hotel	0	0	0	0					
Health and Human Services	0	0	0	0					

Cuyahoga County Office of Budget and Management

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2019-2020 Budget/Forecast Analysis - 2019 3Q

151 - Forecast by Fund

<i>General Fund</i>	2018 Actuals	2019 Current Year Budget	2019 YTD Actuals	2019 Current Projection	PY-CY % Chg	2020 Total Projection	CY-BY % Chg	2021 Total Projection	2022 Total Projection
Contractual Obligations	0	0	0	0					
Computer Replacement	0	0	0	0					
Economic Development Bonds	0	0	0	0					
Economic Development Fund Repayment	0	0	0	0					
HHS 27th Pay	0	0	0	0					
TOTAL RESERVES ON BALANCE	0	0	0	16,143,975		27,893,975		23,893,975	22,000,000
<b>AVAILABLE ENDING BALANCE</b>	<b>\$181,721,628</b>			<b>\$151,127,910</b>		<b>\$10,132,582</b>		<b>\$23,972,775</b>	<b>\$22,000,000</b>

**BALANCE TO EXPENDITURES**                      44%    26%

Cuyahoga County Office of Budget and Management

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2019-2020 Budget/Forecast Analysis - 2019 3Q

151 - Forecast by Fund

General Fund	2018 Actuals	2019 Current Year Budget	2019 YTD Actuals	2019 Current Projection	PY-CY % Chg	2020 Total Projection	CY-BY % Chg	2021 Total Projection	2022 Total Projection
<b>TOTAL AVAIL. RESOURCES</b>	<b>\$598,283,031</b>			<b>\$639,494,238</b>	<b>(30.7%)</b>		<b>(17.0%)</b>		
<b>EXPENDITURES</b>									
Legislative and Executive	78,245,070	96,916,661	45,585,629	75,661,211	(3.4%)				
Judicial	110,766,579	109,506,532	71,683,882	108,987,770	(1.6%)		(0.9%)		
Legal/Public Safety	162,303,449	188,584,063	111,113,135	182,764,772	11.2%		(17.7%)		
Development	2,426,197	13,168,845	1,775,453	12,847,958	81.1%		(353.3%)		
Community Development	2,098,157	3,636,079	1,453,629	3,152,519	33.4%				
Social Services	6,483,382	7,147,771	4,284,395	7,013,774	7.6%				
Health and Safety	606,307	840,496	349,539	635,746	4.6%				
<b>TOTAL OPER. EXPENDITURES</b>	<b>\$362,929,140</b>	<b>\$419,800,448</b>	<b>\$236,245,662</b>	<b>\$391,063,751</b>	<b>7.2%</b>		<b>(10.7%)</b>		
OTHER FINANCING USES	53,632,263	42,423,088	43,492,690	97,302,577	44.9%	0	0.0%	0	0
<b>TOTAL CASH OBLIGATIONS</b>	<b>\$416,561,403</b>	<b>\$462,223,536</b>	<b>\$279,738,352</b>	<b>\$488,366,328</b>	<b>14.7%</b>		<b>(38.2%)</b>		
<b>ENDING ENCUMBRANCES</b>	<b>\$6,598,221</b>			<b>\$8,019,509</b>					
<b>ENDING BALANCE BEFORE ADJUST</b>	<b>\$181,721,628</b>			<b>\$151,127,910</b>	<b>553.5%</b>		<b>201.5%</b>		
<b>Reserves on Balance</b>									
Demolition Fund	0	0	0	0					
East Bank Guarantee	0	0	0	1,143,975					
Police Headquarters	0	0	0	0					
Harvard Garage Build	0	0	0	0					
Enterprise Resource Planning	0	0	0	15,000,000					
Capital Improvements	0	0	0	0					
County Hotel	0	0	0	0					
Health and Human Services	0	0	0	0					
Contractual Obligations	0	0	0	0					
Computer Replacement	0	0	0	0					
Economic Development Bonds	0	0	0	0					
Economic Development Fund Repayment	0	0	0	0					
HHS 27th Pay	0	0	0	0					
<b>TOTAL RESERVES ON BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,143,975</b>		<b>27,893,975</b>		<b>23,893,975</b>	<b>22,000,000</b>
<b>AVAILABLE ENDING BALANCE</b>	<b>\$181,721,628</b>			<b>\$151,127,910</b>		<b>\$16,143,975</b>		<b>\$23,893,975</b>	<b>\$22,000,000</b>
<b>BALANCE TO EXPENDITURES</b>	<b>44%</b>			<b>26%</b>					

Cuyahoga County Office of Budget and Management

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2019-2020 Budget/Forecast Analysis - 2019 3Q

151 - Forecast by Fund

General Fund Sales Tax	2018 Actuals	2019 Current Year Budget	2019 YTD Actuals	2019 Current Projection	PY-CY % Chg	2020 Total Projection	CY-BY % Chg	2021 Total Projection	2022 Total Projection
Available Beginning Balance	43,509,879			(10,675,288)					
<b>REVENUE</b>									
Charges for Services	0	0	0	0	0.0%				
Miscellaneous	0	6,460,339	0	0	0.0%				
Other Financing Sources	1,472	0	0	0	0.0%				
Other Tax	0	4,462,676	0	0	0.0%				
Sales and Use Tax	0	44,157,518	0	0	0.0%				
<b>TOTAL OPERATING REVENUE</b>	<b>\$1,472</b>	<b>\$55,080,533</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>		<b>0.0%</b>		
<b>TOTAL AVAIL. RESOURCES</b>	<b>\$43,511,351</b>				<b>0.0%</b>		<b>100.0%</b>		
<b>EXPENDITURES</b>									
Other Expenditures	6,891,274	8,252,002	3,898,791	5,800,187	(18.8%)		(1.4%)		
<b>TOTAL OPER. EXPENDITURES</b>	<b>\$6,891,274</b>	<b>\$8,252,002</b>	<b>\$3,898,791</b>	<b>\$5,800,187</b>	<b>(18.8%)</b>		<b>(1.4%)</b>		
OTHER FINANCING USES	47,295,364	42,359,783	6,500,000	6,500,000	(627.6%)	0	0.0%	0	0
<b>TOTAL CASH OBLIGATIONS</b>	<b>\$54,186,639</b>	<b>\$50,611,785</b>	<b>\$10,398,791</b>	<b>\$12,300,187</b>	<b>(340.5%)</b>		<b>(115.0%)</b>		
<b>ENDING ENCUMBRANCES</b>	<b>\$30,686</b>			<b>\$0</b>					
<b>ENDING BALANCE BEFORE ADJUST</b>	<b>(\$10,675,288)</b>			<b>(\$22,975,475)</b>	<b>13.0%</b>		<b>130.2%</b>		
<b>Reserves on Balance</b>									
Demolition Fund	0	0	0	0					
East Bank Guarantee	0	0	0	0					
Police Headquarters	0	0	0	0					
Harvard Garage Build	0	0	0	0					
Enterprise Resource Planning	0	0	0	0					
Capital Improvements	0	0	0	0					
County Hotel	0	0	0	0					
Health and Human Services	0	0	0	0					
Contractual Obligations	0	0	0	0					
Computer Replacement	0	0	0	0					
Economic Development Bonds	0	0	0	0					
Economic Development Fund Repayment	0	0	0	0					
HHS 27th Pay	0	0	0	0					
<b>TOTAL RESERVES ON BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>



Cuyahoga County Office of Budget and Management

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2019-2020 Budget/Forecast Analysis - 2019 3Q

151 - Forecast by Fund

<i>Health And Human Services Levy</i>	2018 Actuals	2019 Current Year Budget	2019 YTD Actuals	2019 Current Projection	PY-CY % Chg	2020 Total Projection	CY-BY % Chg	2021 Total Projection	2022 Total Projection
Available Beginning Balance	35,753,405			(10,675,288)					
<b>REVENUE</b>									
Property Taxes	220,348,658	213,502,466	118,582,150	222,501,482	1.0%				
Fines and Forefeitures	32,248	0	18,535	27,803	(16.0%)				
Charges for Services	7,470	6,100	7,886	7,470	0.0%				
Other Intergovernmental	17,307,851	18,571,448	8,065,675	16,032,750	(8.0%)				
Miscellaneous	99,473	99,989	98,232	131,232	24.2%				
Other Financing Sources	35,980,037	35,454,939	22,606,010	36,054,124	0.2%		(140.4%)		
Other Tax	0	0	3,850	0	0.0%				
<b>TOTAL OPERATING REVENUE</b>	<b>\$273,775,737</b>	<b>\$267,634,942</b>	<b>\$149,382,338</b>	<b>\$274,754,861</b>			<b>(8.3%)</b>		
<b>TOTAL AVAIL. RESOURCES</b>	<b>\$309,529,142</b>				<b>(12.7%)</b>		32.9%		
<b>EXPENDITURES</b>									
Personnel Services	12,337,267	12,419,040	7,783,913	11,694,096	(5.5%)		(0.2%)		
Client Services	32,693,708	16,394,288	21,712,250	32,618,375	(0.2%)				
Other Expenditures	26,784,452	83,562,639	14,895,575	24,685,844	(8.5%)		(0.8%)		
Capital Outlay	1,985	1,197	0	0	0.0%				
<b>TOTAL OPER. EXPENDITURES</b>	<b>\$71,817,412</b>	<b>\$112,377,163</b>	<b>\$44,391,738</b>	<b>\$68,998,315</b>	<b>(4.1%)</b>		<b>(0.3%)</b>		
OTHER FINANCING USES	224,117,179	159,558,457	128,936,562	216,139,187	(3.7%)	0	0.0%	0	0
<b>TOTAL CASH OBLIGATIONS</b>	<b>\$295,934,591</b>	<b>\$271,935,621</b>	<b>\$173,328,300</b>	<b>\$285,137,502</b>	<b>(3.8%)</b>		<b>(314.6%)</b>		
<b>ENDING ENCUMBRANCES</b>	<b>\$1,927,387</b>			<b>\$762,585</b>					
<b>ENDING BALANCE BEFORE ADJUST</b>	<b>(\$10,675,288)</b>			<b>(\$22,975,475)</b>	204.7%		103.3%		
<b>Reserves on Balance</b>									
Demolition Fund	0	0	0	0					
East Bank Guarantee	0	0	0	0					
Police Headquarters	0	0	0	0					
Harvard Garage Build	0	0	0	0					
Enterprise Resource Planning	0	0	0	0					
Capital Improvements	0	0	0	0					
County Hotel	0	0	0	0					
Health and Human Services	0	0	0	0					
Contractual Obligations	0	0	0	0					
Computer Replacement	0	0	0	0					
Economic Development Bonds	0	0	0	0					

**Cuyahoga County Office of Budget and Management**

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**2019-2020 Budget/Forecast Analysis - 2019 3Q**

**151 - Forecast by Fund**

<i>Health And Human Services Levy</i>	2018 Actuals	2019 Current Year Budget	2019 YTD Actuals	2019 Current Projection	PY-CY % Chg	2020 Total Projection	CY-BY % Chg	2021 Total Projection	2022 Total Projection
Economic Development Fund									
Repayment	0	0	0	0					
HHS 27th Pay	0	0	0	0					
TOTAL RESERVES ON BALANCE	0	0	0	0		0		0	0
<b>AVAILABLE ENDING BALANCE</b>			<b>(\$38,508,265)</b>						

**BALANCE TO EXPENDITURES**                      44%                                      **(22.2%)**                                      26%



**Cuyahoga County Office of Budget and Management**  
**2019-2020 Budget/Forecast Analysis - 2019 3Q**  
**152 - Subsidies by Program**

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<b>General Fund Subsidies</b>	<b>2018 Actuals</b>	<b>2019 Current Year Budget</b>	<b>2019 Current Projection</b>	<b>2019 Budget Variance</b>	<b>% Over or Under</b>	<b>PY-CY % Chg</b>
Gateway Arena	2,310,463	3,009,237	549,659	2,459,578	(81.7%)	(320.3%)
Brownfield Debt Service	750	1,065,187	314,187	751,000	(70.5%)	99.8%
Shaker Square Series 2000A	0	74,000	77,856	(3,856)	5.2%	100.0%
Community Redevelopment Debt S	891,455	880,110	750	879,360	(99.9%)	(118,760.7%)
DS - Medical Mart Series 2010	26,739,156	27,076,753	26,396,059	680,694	(2.5%)	(1.3%)
Debt Service County Hotel	11,743,344	30,669,940	9,902,024	20,767,916	(67.7%)	(18.6%)
DS-Western Reserve Series 2014	784,480	(784,480)	0	(784,480)	(100.0%)	0.0%
DS-Med Mart Refunding Series 2	680,700	686,100	678,900	7,200	(1.0%)	(0.3%)
2017 Sales Tax Bonds	2,456,514	0	1,652,484	(1,652,484)	0.0%	(48.7%)
Self-Insurance Regionalization	2,319,678	0	0	0	0.0%	0.0%
Forensic Science Lab	4,441,134	4,933,607	5,234,566	(300,959)	6.1%	15.2%
CPC Administration	1,485,037	1,305,000	2,275,000	(970,000)	75.1%	34.7%
Emergency Management	805,965	1,257,155	628,578	628,577	(50.0%)	(28.2%)
Cuyahoga Reg Info System	563,488	0	0	0	0.0%	0.0%
Delinq Tax&Assess-Hardest Hit	291,139	820,900	833,137	(12,237)	1.5%	65.1%
Dog & Kennel	656,840	269,556	441,055	(171,499)	63.6%	(48.9%)
Fast Copier	100,000	0	300,000	(300,000)	0.0%	66.7%
Soil & Water Conservation	100,000	100,000	125,000	(25,000)	25.0%	20.0%
Veterans Services Fund	340,144	(413,095)	413,095	(826,190)	(200.0%)	17.7%
Educational Assistance	1,000,000	1,000,000	0	1,000,000	(100.0%)	0.0%
<b>TOTAL GENERAL FUND SUBSIDIES</b>	<b>\$57,710,287</b>	<b>\$71,949,970</b>	<b>\$49,822,350</b>	<b>\$22,127,620</b>	<b>(596.9%)</b>	<b>(15.8%)</b>

**Cuyahoga County Office of Budget and Management**

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**2019-2020 Budget/Forecast Analysis - 2019 3Q**

**152 - Subsidies by Program**

<b>Health And Human Services Levy Subsidies</b>	<b>2018 Actuals</b>	<b>2019 Current Year Budget</b>	<b>2019 Current Projection</b>	<b>2019 Budget Variance</b>	<b>% Over or Under</b>	<b>PY-CY % Chg</b>
ADAMHS	40,086,181	0	39,363,659	(39,363,659)	0.0%	(1.8%)
TASC HHS	543,461	555,167	405,165	150,002	(27.0%)	(34.1%)
Client Support Services	0	0	51,000,000	(51,000,000)	0.0%	100.0%
Cuyahoga Supp. Enforcement Ag	9,539,809	9,475,865	12,562,632	(3,086,767)	32.6%	24.1%
Hhs- Office Of Reentry	1,843,773	2,199,357	1,099,679	1,099,678	(50.0%)	(67.7%)
Family Justice Ctr	61,338	175,000	175,000	0	0.0%	64.9%
PA - Homeless Services	9,063,553	8,209,697	4,100,000	4,109,697	(50.1%)	(121.1%)
Human Services Other Program	1,797,351	4,750,217	1,203,171	3,547,046	(74.7%)	(49.4%)
OFC Of The Director	1,810,563	903,422	451,711	451,711	(50.0%)	(300.8%)
Office Of The Director	30,664,889	31,351,627	49,203,256	(17,851,629)	56.9%	37.7%
Admin Svcs - Gen'L Manager	373,819	14,181,040	7,090,520	7,090,520	(50.0%)	94.7%
Children W/Med Handicap	874,007	1,748,013	1,425,066	322,947	(18.5%)	38.7%
Early Start	6,134,222	23,953,084	15,923,472	8,029,612	(70.9%)	61.5%
OFC Of The Director	20,538,142	17,806,169	16,914,863	891,306	(5.0%)	(21.4%)
Family & Children First	9,438,877	6,354,562	2,118,188	4,236,374	(66.7%)	(345.6%)
Program Admin	269,552	249,552	0	249,552	(100.0%)	0.0%
Detention Center - Special Rev	21,825,432	18,394,011	10,000,000	8,394,011	(45.6%)	(118.3%)
Public Defender Hhs	186,904	177,456	0	177,456	(100.0%)	0.0%
Witness Victim Hhs	2,206,364	1,950,140	1,762,315	187,825	(9.6%)	(25.2%)
Centralized Custodial Services	145,540	2,100,000	0	2,100,000	(100.0%)	0.0%
Mental Health Services HHS	1,687,546	2,034,315	1,340,490	693,825	(34.1%)	(25.9%)
<b>TOTAL HEALTH AND HUMAN SERVICES LEVY SUBSIDIES</b>	<b>\$159,091,321</b>	<b>\$146,568,694</b>	<b>\$216,139,187</b>	<b>(\$69,570,493)</b>	<b>(762.7%)</b>	<b>26.4%</b>

Cuyahoga County Office of Management and Budget

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2019-2020 Budget/Forecast Analysis - 2019 3Q

153 - Operating Expenses (General Fund)

	2018 Actuals	2019 Current Year Budget	2019 YTD Actuals	2019 Current Projection	2019 Budget Variance	% Over or Under
<b>County Executive Agencies</b>						
County Executive	772,820	1,205,156	383,173	651,067	554,089	46.0%
Communications Department	754,154	842,055	498,751	773,236	68,819	8.2%
Law Department	7,949,067	3,514,471	3,172,637	4,351,354	(836,883)	(23.8%)
Department of Human Resources	3,868,609	4,435,391	2,373,763	3,916,906	518,485	11.7%
Department of Development	2,426,197	13,168,845	1,775,453	12,847,958	320,887	2.4%
Department of Regional Collaboration	134,682	287,371	186,200	279,776	7,595	2.6%
Fiscal	24,693,756	38,259,307	14,621,255	25,618,540	12,640,767	33.0%
Department of Information Technology	18,356,102	21,993,570	11,372,112	18,000,105	3,993,465	18.2%
Public Works - Facilities	1,678,878	4,207,428	1,246,046	1,851,332	2,356,096	56.0%
County Headquarters	5,243,537	6,833,980	3,959,784	5,651,591	1,182,389	17.3%
County Hotel	591,274	352,002	298,791	400,187	(48,185)	(13.7%)
Sheriff's Department	100,842,396	122,675,649	70,696,341	119,391,580	3,284,069	2.7%
Public Safety and Justice Services	2,170,074	3,546,198	1,623,227	2,577,768	968,430	27.3%
Clerk of Courts	8,983,802	9,113,968	5,205,759	8,598,149	515,819	5.7%
Official of the Medical Examiner	6,556,226	7,105,849	4,401,267	6,985,599	120,250	1.7%
Department of Sustainability	269,495	303,771	161,522	265,964	37,807	12.4%
Social Impact Financing	325	0	0	0	0	0.0%
Miscellaneous Obligations	1,303,330	3,396,047	1,038,908	1,381,950	2,014,097	59.3%
Innovation and Performance	580,051	913,082	372,198	755,310	157,772	17.3%
<b>Total County Executive Agencies</b>	<b>\$187,174,775</b>	<b>\$242,154,141</b>	<b>\$123,387,188</b>	<b>\$214,298,372</b>	<b>\$27,855,769</b>	<b>11.5%</b>
<b>Elected Officials</b>						
County Council	1,956,991	2,105,823	1,325,152	2,052,636	53,187	2.5%
Office of the Prosecutor	32,140,880	34,480,948	21,200,302	32,976,574	1,504,375	4.4%
Court of Common Pleas	51,563,327	51,674,444	34,781,919	51,097,710	576,734	1.1%
Domestic Relations Court	10,054,133	10,020,270	6,163,827	9,775,220	245,050	2.4%
Juvenile Court	38,004,153	36,657,319	23,619,692	37,011,667	(354,348)	(1.0%)
Probate Court	6,661,220	6,574,882	4,299,942	6,556,211	18,671	0.3%
Court of Appeals	920,679	929,714	414,757	937,718	(8,004)	(0.9%)
Municipal Courts	3,563,066	3,649,903	2,403,744	3,609,244	40,659	1.1%
<b>Total Elected Officials</b>	<b>\$144,864,449</b>	<b>\$146,093,304</b>	<b>\$94,209,336</b>	<b>\$144,016,980</b>	<b>\$2,076,323</b>	<b>1.4%</b>
<b>Boards and Commissions</b>						
Inspector General	860,813	958,650	641,413	970,071	(11,421)	(1.2%)
Internal Audit	649,211	694,738	318,163	498,045	196,693	28.3%
Personnel Review Commission	2,052,624	2,210,659	1,327,362	2,119,674	90,985	4.1%
Board of Elections	13,825,127	13,246,304	6,534,911	12,469,394	776,910	5.9%
Planning Commission	1,466,793	2,790,910	953,226	2,372,951	417,959	15.0%
Office of the Public Defender	12,216,379	12,501,946	8,335,779	12,870,848	(368,902)	(3.0%)
Soldiers' and Sailors' Monument	227,187	254,028	152,681	233,828	20,200	8.0%
Veterans Services Commission	6,483,057	7,147,771	4,284,395	7,013,774	133,997	1.9%
<b>Total Boards and Commissions</b>	<b>\$37,781,190</b>	<b>\$39,805,005</b>	<b>\$22,547,930</b>	<b>\$38,548,585</b>	<b>\$1,256,420</b>	<b>3.2%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$369,820,415</b>	<b>\$428,052,450</b>	<b>240,144,453.29</b>	<b>\$396,863,938</b>	<b>\$31,188,512</b>	<b>353.3%</b>

Cuyahoga County Office of Management and Budget

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2019-2020 Budget/Forecast Analysis - 2019 3Q

153 - Operating Expenses (All Funds)

	2018 Actuals	2019 Current Year Budget	2019 YTD Actuals	2019 Current Projection	2019 Budget Variance	% Over or Under
<b>County Executive Agencies</b>						
County Executive	772,820	1,205,156	383,173	651,067	554,089	46.0%
Communications Department	754,154	842,055	498,751	773,236	68,819	8.2%
Law Department	7,949,067	3,514,471	3,172,637	4,351,354	(836,883)	(23.8%)
Department of Human Resources	117,205,495	165,353,276	80,567,899	122,036,301	43,316,975	26.2%
Department of Development	28,845,047	72,540,684	18,101,865	48,537,334	24,003,350	33.1%
Department of Regional Collaboration	134,682	287,371	186,200	279,776	7,595	2.6%
Fiscal	117,744,493	157,580,164	69,197,190	107,003,333	50,576,831	32.1%
Department of Information Technology	33,147,941	41,703,278	24,397,635	39,868,905	1,834,373	4.4%
Public Works - County Kennel	2,049,580	2,458,844	1,277,724	2,092,545	366,299	14.9%
Public Works - Facilities	38,519,565	60,422,198	34,204,910	51,383,653	9,038,545	15.0%
County Headquarters	5,243,537	6,833,980	3,959,784	5,651,591	1,182,389	17.3%
County Hotel	3,089,121	6,204,701	414,154	515,550	5,689,151	91.7%
Public Works - Road and Bridge	90,778,928	128,216,704	56,319,571	84,441,474	43,775,230	34.1%
Public Works - Sanitary Sewer	22,321,250	40,143,045	18,492,812	28,559,280	11,583,765	28.9%
Public Works - County Airport	1,184,884	2,010,457	981,436	1,473,397	537,060	26.7%
Sheriff's Department	115,609,785	138,236,849	80,610,784	133,499,048	4,737,801	3.4%
Public Safety and Justice Services	11,863,523	21,860,944	8,609,952	8,492,892	13,368,052	61.2%
Clerk of Courts	9,986,131	9,522,251	5,351,716	8,817,085	705,166	7.4%
Official of the Medical Examiner	13,766,511	14,810,368	8,857,243	14,317,773	492,595	3.3%
HHS Child Support Services	43,194,988	46,975,866	24,216,036	42,466,438	4,509,428	9.6%
HHS Children and Family Services	150,198,690	175,307,701	103,612,010	160,828,078	14,479,623	8.3%
HHS Senior and Adult Services	20,275,112	20,916,171	12,543,155	19,595,258	1,320,913	6.3%
HHS Job and Family Services	79,874,962	95,035,187	49,619,352	80,390,095	14,645,092	15.4%
HHS Early Childhood	17,237,672	23,162,444	11,726,530	19,320,684	3,841,760	16.6%
HHS Family and Children First Council	4,921,068	6,642,576	2,967,058	4,491,329	2,151,247	32.4%
HHS Office of Reentry	2,402,861	2,575,541	1,585,317	2,430,542	144,999	5.6%
HHS Homeless Services	11,885,701	12,032,477	6,346,996	8,961,474	3,071,003	25.5%
HHS Other Programs	1,139,285	6,990,691	509,258	949,195	6,041,496	86.4%
Department of Sustainability	305,995	793,771	190,311	397,230	396,541	50.0%
Debt Service	100,106,126	92,909,656	52,373,210	94,765,529	(1,855,873)	(2.0%)
Social Impact Financing	325	0	0	0	0	0.0%
Miscellaneous Obligations	1,303,330	3,396,047	1,038,908	1,381,950	2,014,097	59.3%
Innovation and Performance	742,537	954,240	414,743	817,310	136,930	14.3%
ADAMHS Board	11,835,758	14,812,737	6,966,613	9,690,460	5,122,277	34.6%
	1	0	0	1	(1)	0.0%
<b>Total County Executive Agencies</b>	<b>\$1,066,390,925</b>	<b>\$1,376,251,900</b>	<b>\$689,694,933</b>	<b>\$1,109,231,167</b>	<b>\$267,020,734</b>	<b>19.4%</b>
<b>Elected Officials</b>						
Department of Development	254,729	278,849	227,106	222,391	56,458	20.2%
Veterans Services Fund	433,430	432,338	0	18,703	413,635	95.7%
County Council	1,956,991	2,105,823	1,325,152	2,052,636	53,187	2.5%
Office of the Prosecutor	39,399,536	44,093,831	25,530,114	37,417,132	6,676,699	15.1%
Court of Common Pleas	69,681,824	80,019,725	41,975,781	62,378,643	17,641,082	22.0%

Cuyahoga County Office of Management and Budget

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2019-2020 Budget/Forecast Analysis - 2019 3Q

153 - Operating Expenses (All Funds)

	2018 Actuals	2019 Current Year Budget	2019 YTD Actuals	2019 Current Projection	2019 Budget Variance	% Over or Under
<b>Elected Officials</b>						
Domestic Relations Court	10,071,175	10,115,270	6,177,464	9,775,601	339,669	3.4%
Juvenile Court	65,328,054	77,085,390	40,177,269	61,317,360	15,768,030	20.5%
Probate Court	7,310,480	7,495,723	4,654,842	7,322,016	173,707	2.3%
Court of Appeals	920,679	944,714	417,261	937,718	6,996	0.7%
Municipal Courts	3,563,066	3,649,903	2,403,744	3,609,244	40,659	1.1%
<b>Total Elected Officials</b>	<b>\$198,919,966</b>	<b>\$226,221,567</b>	<b>\$122,888,732</b>	<b>\$185,051,444</b>	<b>\$41,170,122</b>	<b>18.2%</b>
<b>Boards and Commissions</b>						
Ohio Means Jobs - Cleveland/Cuyahoga	11,219,718	17,946,249	9,108,674	12,976,799	4,969,450	27.7%
Inspector General	878,975	994,239	652,679	988,733	5,506	0.6%
Internal Audit	649,211	694,738	318,163	498,045	196,693	28.3%
Personnel Review Commission	2,052,624	2,210,659	1,327,362	2,119,674	90,985	4.1%
ADAMHS Board	67,314,414	127,400,052	33,612,002	49,202,371	78,197,681	61.4%
Board of Elections	13,849,927	13,282,242	6,559,411	12,506,144	776,098	5.8%
Board of Revision	1,581,932	3,130,250	1,372,109	2,888,369	241,881	7.7%
Planning Commission	1,554,517	2,903,344	955,340	2,375,940	527,404	18.2%
Law Library Resource Board	517,819	521,001	310,516	473,720	47,281	9.1%
Board of Developmental Disabilities	168,880,649	192,803,353	113,525,431	169,088,930	23,714,423	12.3%
Office of the Public Defender	14,548,459	14,105,935	9,784,418	15,217,071	(1,111,136)	(7.9%)
Soldiers' and Sailors' Monument	227,187	254,028	152,681	233,828	20,200	8.0%
Solid Waste Management District	1,996,458	4,043,969	2,779,643	3,932,909	111,060	2.7%
Soil and Water Conservation	1,047,650	1,152,238	725,330	1,204,582	(52,344)	(4.5%)
Veterans Services Commission	6,483,057	7,147,771	4,284,395	7,013,774	133,997	1.9%
<b>Total Boards and Commissions</b>	<b>\$292,802,598</b>	<b>\$388,590,068</b>	<b>\$185,468,153</b>	<b>\$280,720,889</b>	<b>\$107,869,179</b>	<b>27.8%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$1,558,113,489</b>	<b>\$1,991,063,535</b>	<b>998,051,818.32</b>	<b>\$1,575,003,500</b>	<b>\$416,060,035</b>	<b>1,153.9%</b>