

**2021 GENERAL FUND BUDGET**  
**Council Budget Information Package**  
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## 1.Revenue and Expense impacts

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### CASH IN THE BANK

	<u>\$ millions</u>	<u>Expense</u>	<u>Revenue</u>
Unused from 2019	43.8		
2020 Revenues in excess of Expenses	(1.1)	\$ (651.3)	\$ 650.2
Other	0.8		
available for balancing the 2021 budget	<u>\$ 43.5</u>		

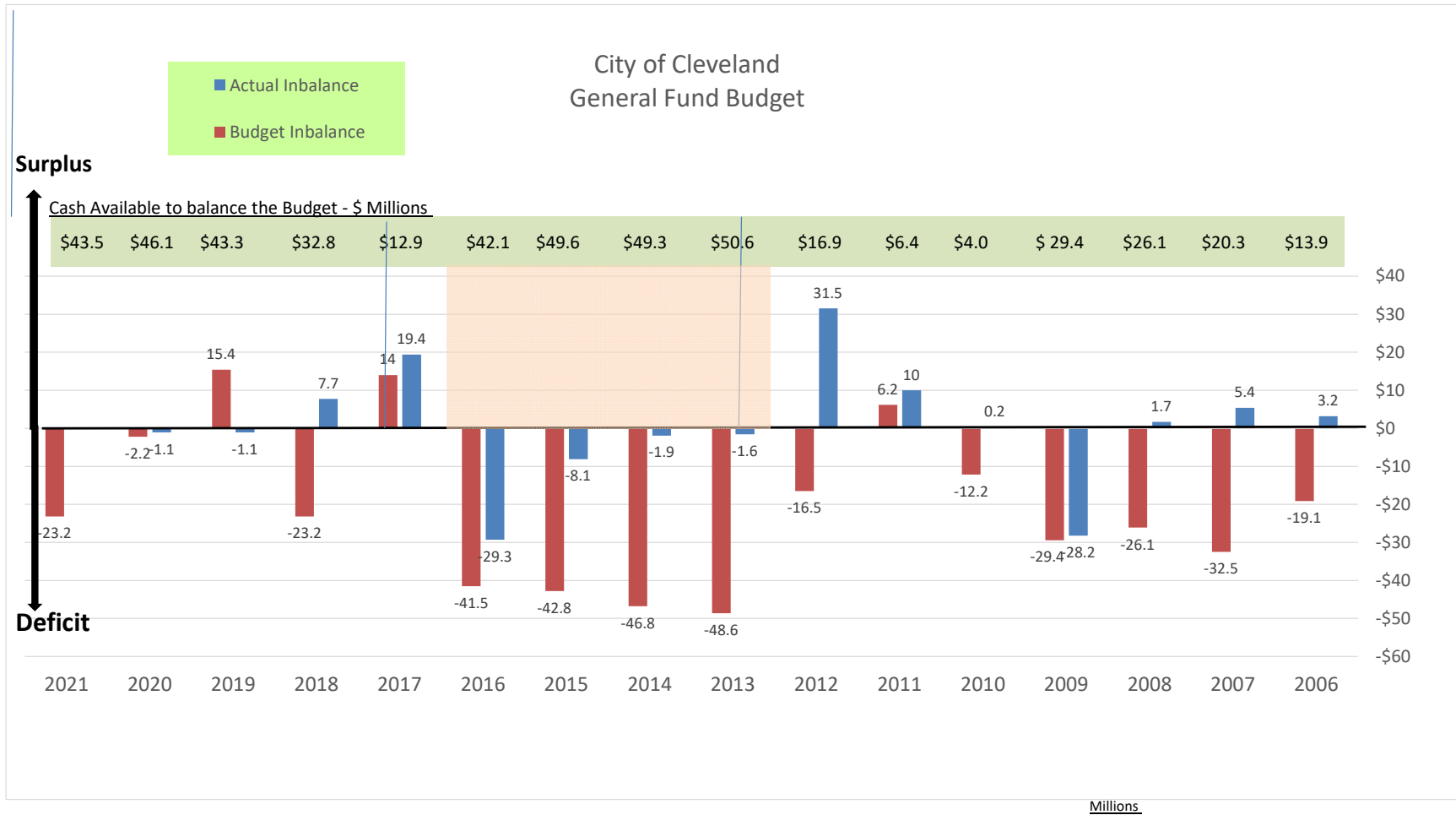
### General Fund Revenues \$ Millions

			INCREASE from PREVIOUS YEAR'S ACTUAL
2019	ACTUAL	685.6	
2020	BUDGET	672.9	-12.7
2020	ACTUAL	650.2	-35.4
2021	Mayor's Estimate	636.1	-14.1

	Historical Carryover Balance \$ millions	Rainy Day Fund Balance \$ millions
2021	43.5	37.3
2020	46.1	37.1
2019	43.8	31.4
2018	32.8	26.0
2017	12.9	18.8
2016	42.1	18.7
2015	49.6	18.7
2014	49.3	18.7
2013	50.6	13.6
2012	16.9	13.6
2011	6.4	8.5
2010	4.0	8.5
2009	29.4	8.4
2008	26.1	7.2
2007	20.3	5.9
2006	13.9	2.3
2005	3.0	0.8
2004	2.8	0.1
2003	2.6	4.0
2002	-	10.5
2001	16.7	8.7
2000	4.4	6.5

# General Fund Use of Funds \$ Millions

		Expense	Revenue	Surplus / (shortfall)	
2019	actual	634.9	642.6	7.7	Actual Revenues were essentiall equal to 2019 expenses.
2020	BUDGET	675.1	672.9	(2.2)	Approved budget was essentially balanced and does not propose use of any of the \$46 million of available cash balance.
2020	Unaudited actual	651.3	650.2	(1.1)	Actual Revenues were essentially equal to 2020 expenses after: -\$61 million of additional Grant moneys were recevied -an additional \$7.1 million was transferred for Capital Outlays and an \$10.5 million was transferred to Interfund Subsidies above the approved Budget amounts
2021	Mayor's Estimate	659.3	636.1	(23.2)	The proposed budget expenses exceed projected revenues and proposes to use \$23 million of the \$43 million of available cash balance.
CHANGE from PREVIOUS YEAR'S					
	ACTUAL	8.0	(14.1)		
	% increase	1.2%	-2.2%		

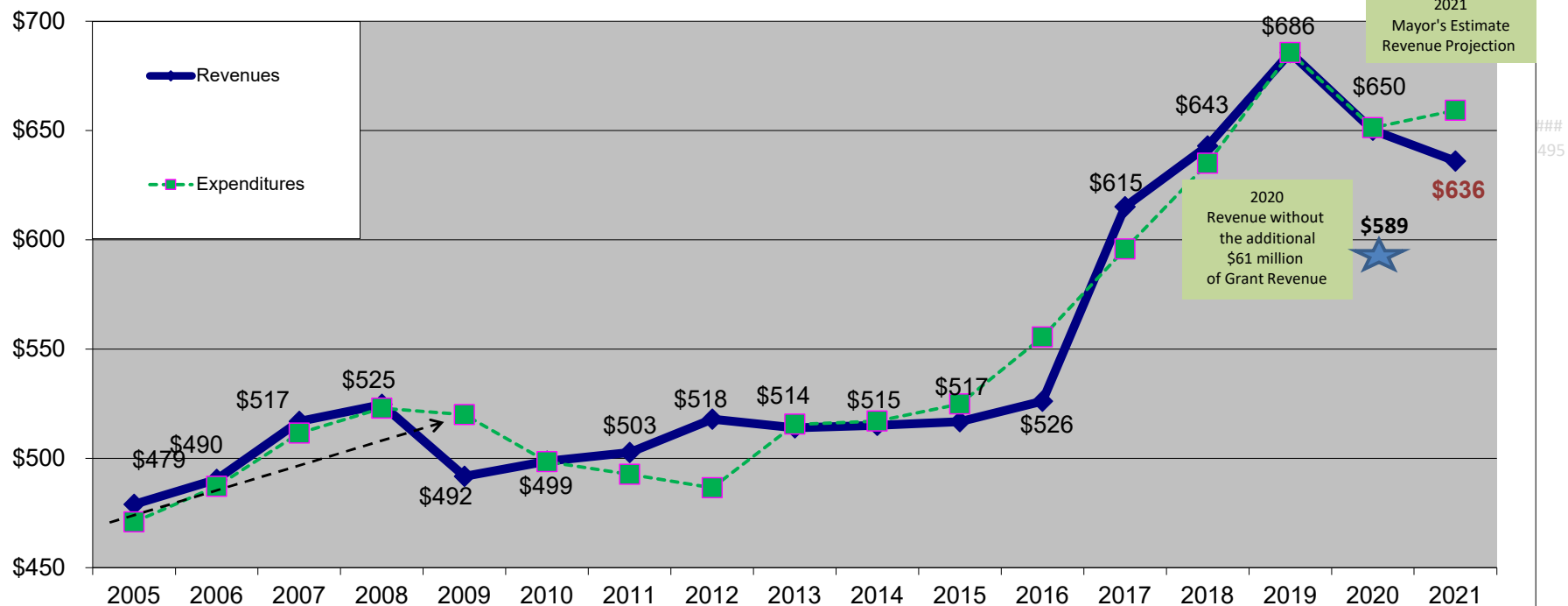


### 3.GF Revenues Trend

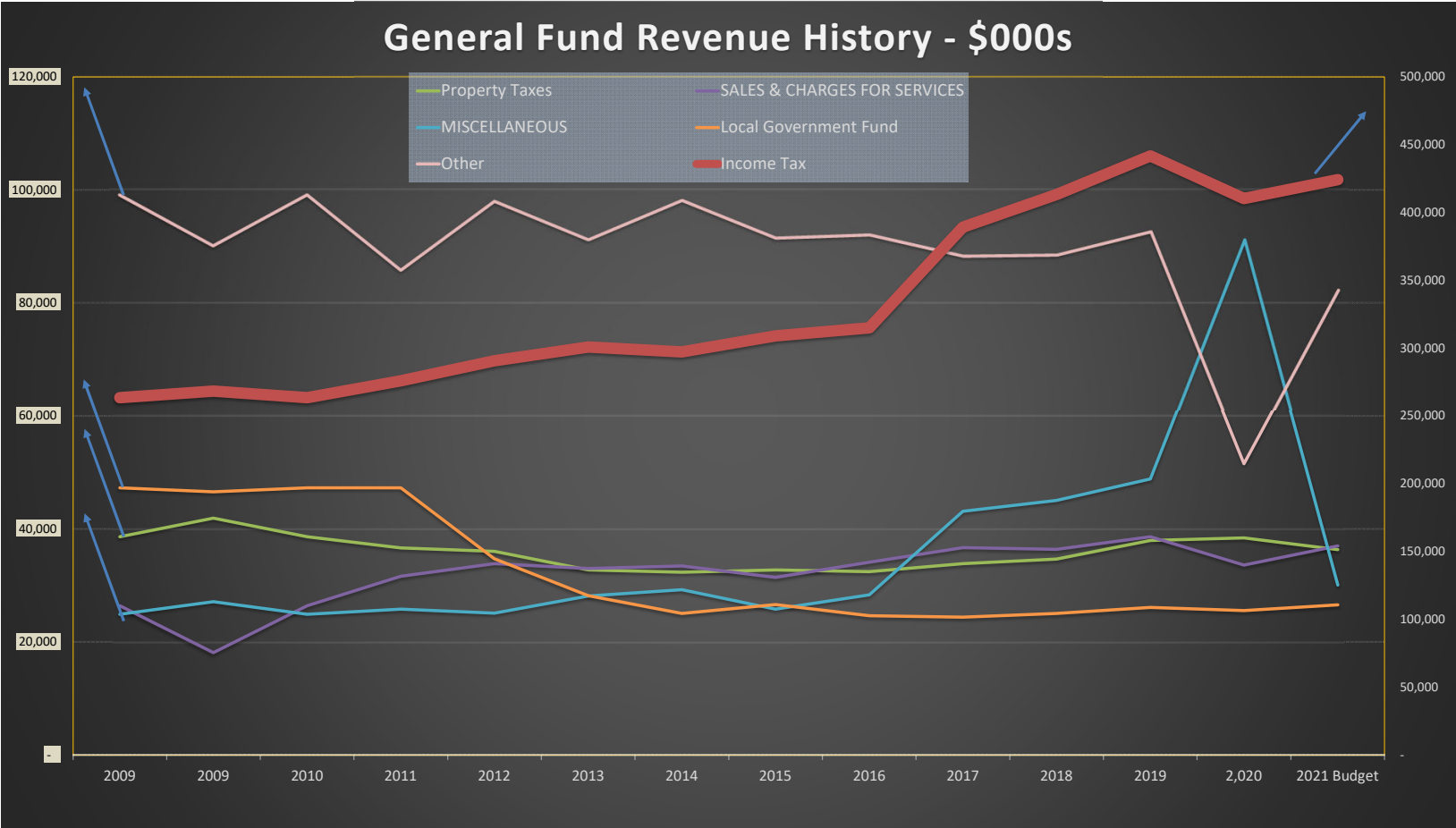
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## City of Cleveland Total General Fund Revenues

Millions \$s



4. Revenue Source Graph



## 5.Revenue trends by category

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# GENERAL FUND

## REVENUE TREND DETAIL

		\$000S								
		Mayor's Estimate <b>2021</b>	Change increase / (decrease)	%	Unaudited Actuals <b>2020</b>	Change increase / (decrease)	%	Audited Actuals <b>2019</b>	Change increase / (decrease)	%
<b>TOTAL REVENUES</b>		\$ 636,088	(14,080)	-2.2%	650,167	(35,485)	-5.2%	685,652	43,058	6.7%
<b>Local Taxes</b>										
Property Taxes	5.7%	36,307	(2,066)	-5.4%	38,373	468	1.2%	37,905	3,277	9.5%
Income Tax	66.7%	424,000	13,900	3.4%	410,100	(31,654)	-7.2%	441,754	28,591	6.9%
Casino Taxes	1.7%	10,715	3,453	47.6%	7,262	(2,154)	-22.9%	9,416	229	2.5%
CAT Tax	0.0%	-	-		-	-		-	-	
Admission Taxes	2.2%	13,688	7,955	>100%	5,732	(13,208)	-69.7%	18,940	-761	-3.9%
Hotel Tax	0.8%	5,000	2,457	96.6%	2,543	(4,464)	-63.7%	7,007	35	0.5%
Excise Taxes, Assessments & Licenses	2.0%	12,550	2,886	29.9%	9,664	(9,213)	-48.8%	18,877	309	1.7%
<b>TOTAL LOCAL TAXES</b>		502,260	28,586	6.0%	473,674	(60,225)	-11.3%	533,898	31,680	6.3%
<b>Intergovernmental Revenue</b>										
Local Government Fund	4.2%	26,533	1,029	4.0%	25,504	(568)	-2.2%	26,073	1,066	4.3%
Property tax-Homestead Rollback	0.5%	3,219	38	1.2%	3,181	(11)	-0.3%	3,191	129	4.2%
Excise and Inheritance Taxes	0.0%	22	1	4.7%	21	(809)	-97.5%	830	64	8.3%
Other Intergovernmental Revenue	0.1%	705	480	>100%	225	222	>100%	3	3	
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>		30,479	1,548	5.3%	28,931	(1,166)	-3.9%	30,097	1,262	4.4%
<b>LICENSES &amp; PERMITS</b>	3.0%	19,121	3,165	19.8%	15,956	(3,562)	-18.3%	19,519	610	3.2%
<b>SALES &amp; CHARGES FOR SERVICES</b>	5.8%	36,981	3,406	10.1%	33,575	(5,026)	-13.0%	38,601	2,231	6.1%
<b>FINES &amp; FORFEITURES</b>	1.4%	8,725	1,791	25.8%	6,934	(4,082)	-37.1%	11,016	(243)	-2.2%
<b>MISCELLANEOUS *</b>	4.7%	30,022	-61,076	-67.0%	91,098	42,307	86.7%	48,790	3,787	8.4%
<b>TRANSFERS IN **</b>	1.3%	8,500	8,500	>100%	-	(3,731)	-100%	3,731	3,731	

\* Grant Revenue, Investent Income, Sale of City Assets and Expenditure Recoveries are included in Miscellaneous Revenue

\*\* Transfers in budget includes funds from land sales at Chagrin Highlands and Economic Development

## GENERAL FUND

## REVENUE TREND DETAIL

	Audited Actuals <b>2018</b>	Change increase / (decrease)	%	Audited Actuals <b>2017</b>	Change increase / (decrease)	%	Audited Actuals <b>2016</b>	Change increase / (decrease)	%
<b>TOTAL REVENUES</b>	<b>642,594</b>	<b>27,350</b>	<b>4.4%</b>	<b>\$ 615,244</b>	<b>89,045</b>	<b>16.9%</b>	<b>\$ 526,199</b>	<b>9,416</b>	<b>1.8%</b>
<b>Local Taxes</b>									
Property Taxes	34,628	786	2.3%	33,842	1,421	4.4%	32,421	(270)	-0.8%
Income Tax	413,163	24,102	6.2%	389,060	74,251	23.6%	314,809	5,847	1.9%
Casino Taxes	9,187	223	2.5%	8,964	-309	-3.3%	9,273	66	0.7%
CAT Tax	-	-	-	0	-	-	0	(51)	-100.0%
Admission Taxes	19,701	349	1.8%	19,352	-844	-4.2%	20,196	5,370	36.2%
Hotel Tax	6,972	748	12.0%	6,224	-411	-6.2%	6,635	588	9.7%
Excise Taxes, Assessments & Licenses	18,568	354	1.9%	18,214	885	5.1%	17,329	1,219	7.6%
<b>TOTAL LOCAL TAXES</b>	<b>502,218</b>	<b>26,562</b>	<b>5.6%</b>	<b>475,657</b>	<b>74,993</b>	<b>18.7%</b>	<b>400,663</b>	<b>12,769</b>	<b>3.3%</b>
<b>Intergovernmental Revenue</b>									
Local Government Fund	25,007	633	2.6%	24,374	(223)	-0.9%	24,596	(1,983)	-7.5%
Property tax-Homestead Rollback	3,062	(26)	-0.8%	3,088	(40)	-1.3%	3,128	(81)	-2.5%
Excise and Inheritance Taxes	766	(3,048)	-79.9%	3,814	(100)	-2.5%	3,913	(190)	-4.6%
Other Intergovernmental Revenue	0	0	0	0	0	0	0	0	0
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>28,835</b>	<b>(2,441)</b>	<b>-7.8%</b>	<b>31,276</b>	<b>(362)</b>	<b>-1.1%</b>	<b>31,638</b>	<b>(2,254)</b>	<b>-6.7%</b>
<b>LICENSES &amp; PERMITS</b>	<b>18,909</b>	<b>1,618</b>	<b>9.4%</b>	<b>17,291</b>	<b>-999</b>	<b>-5.5%</b>	<b>18,290</b>	<b>1,606</b>	<b>9.6%</b>
<b>SALES &amp; CHARGES FOR SERVICES</b>	<b>36,370</b>	<b>-305</b>	<b>-0.8%</b>	<b>36,675</b>	<b>2,594</b>	<b>7.6%</b>	<b>34,082</b>	<b>2,687</b>	<b>8.6%</b>
<b>FINES &amp; FORFEITURES</b>	<b>11,259</b>	<b>(0)</b>	<b>0.0%</b>	<b>11,259</b>	<b>(318)</b>	<b>-2.7%</b>	<b>11,578</b>	<b>(4,113)</b>	<b>-26.2%</b>
<b>MISCELLANEOUS *</b>	<b>45,003</b>	<b>1,917</b>	<b>4.4%</b>	<b>43,086</b>	<b>14,754</b>	<b>52.1%</b>	<b>28,332</b>	<b>2,551</b>	<b>9.9%</b>
<b>TRANSFERS IN **</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>(1,617)</b>	<b>-100.0%</b>	<b>1,617</b>	<b>(3,830)</b>	<b>-70.3%</b>



## 5.Revenue trends by category

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# GENERAL FUND

## REVENUE TREND DETAIL

	\$000S			\$000S			\$000S		
	Audited Actuals <b>2015</b>	Change increase / (decrease)	%	Audited Actuals <b>2014</b>	Change increase / (decrease)	%	Audited Actuals <b>2013</b>	Change increase / (decrease)	%
<b>TOTAL REVENUES</b>	<b>\$ 516,783</b>	<b>1,550</b>	<b>0.3%</b>	<b>\$ 515,233</b>	<b>\$ 1,535</b>	<b>0.3%</b>	<b>\$ 513,698</b>	<b>\$ (4,297)</b>	<b>-0.8%</b>
<b>Local Taxes</b>									
Property Taxes	32,691	339	1.0%	32,352	(353)	-1.1%	32,705	(3,323)	-9.2%
Income Tax	308,962	11,820	4.0%	297,142	(3,506)	-1.2%	300,648	10,162	3.5%
Casino Taxes	9,207	(409)	-4.3%	9,616	11	0.1%	9,605	6,694	230.0%
CAT Tax	50.8	-51	0.0%	102	(0)	0.0%	102	(102)	-50.0%
Admission Taxes	14,826	2,537	20.6%	12,289	237	2.0%	12,052	1,210	11.2%
Hotel Tax	6,047	905	17.6%	5,141	406	8.6%	4,735	262	5.9%
Excise Taxes, Assessments & Licenses	16,110	1,426	9.7%	14,684	(158)	-1.1%	14,842	776	5.5%
<b>TOTAL LOCAL TAXES</b>	<b>387,894</b>	<b>16,568</b>	<b>4.5%</b>	<b>371,327</b>	<b>(3,362)</b>	<b>-0.9%</b>	<b>374,689</b>	<b>15,679</b>	<b>4.4%</b>
<b>Intergovernmental Revenue</b>									
Local Government Fund	26,580	1,559	6.2%	25,021	(3,159)	-11.2%	28,180	(6,492)	-18.7%
Property tax-Homestead Rollback	3,209	(45)	-1.4%	3,254	(24)	-0.7%	3,278	(658)	-16.7%
Excise and Inheritance Taxes	4,103	(699)	-14.6%	4,802	(5,511)	-53.4%	10,313	(226)	-2.1%
Other Intergovernmental Revenue	0	(0)		0	(27)	-99.8%	27	80	-150.9%
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>33,892</b>	<b>815</b>	<b>2.5%</b>	<b>33,077</b>	<b>(8,721)</b>	<b>-20.9%</b>	<b>41,798</b>	<b>(7,296)</b>	<b>-14.9%</b>
<b>LICENSES &amp; PERMITS</b>	<b>16,684</b>	<b>3,579</b>	<b>27.3%</b>	<b>13,106</b>	<b>(415)</b>	<b>-3.1%</b>	<b>13,521</b>	<b>1,149</b>	<b>9.3%</b>
<b>SALES &amp; CHARGES FOR SERVICES</b>	<b>31,395</b>	<b>(2,023)</b>	<b>-6.1%</b>	<b>33,418</b>	<b>464</b>	<b>1.4%</b>	<b>32,954</b>	<b>(883)</b>	<b>-2.6%</b>
<b>FINES &amp; FORFEITURES</b>	<b>15,691</b>	<b>(8,042)</b>	<b>-33.9%</b>	<b>23,733</b>	<b>3,559</b>	<b>17.6%</b>	<b>20,174</b>	<b>(1,452)</b>	<b>-6.7%</b>
<b>MISCELLANEOUS *</b>	<b>25,781</b>	<b>(3,463)</b>	<b>-11.8%</b>	<b>29,243</b>	<b>1,125</b>	<b>4.0%</b>	<b>28,118</b>	<b>3,043</b>	<b>12.1%</b>
<b>TRANSFERS IN **</b>	<b>5,446</b>	<b>(5,883)</b>	<b>-51.9%</b>	<b>11,329</b>	<b>8,885</b>	<b>363.6%</b>	<b>2,444</b>	<b>(14,537)</b>	<b>-85.6%</b>

\$ 0

## GENERAL FUND

## REVENUE TREND DETAIL

	Audited Actuals <b>2012</b>	Change increase / (decrease)	%	Audited Actuals <b>2011</b>	Change increase / (decrease)	%	Audited Actuals <b>2010</b>	Change increase / (decrease)	%
<b>TOTAL REVENUES</b>	<b>\$ 517,995</b>	<b>\$ 15,292</b>	<b>3.0%</b>	<b>\$ 502,703</b>	<b>\$ 3,245</b>	<b>0.6%</b>	<b>\$ 499,458</b>	<b>\$ 6,890</b>	<b>1.4%</b>
<b>Local Taxes</b>									
Property Taxes	36,028	(590)	-1.6%	36,618	(1,949)	-5.1%	38,567	(3,351)	-8.0%
Income Tax	290,486	14,755	5.4%	275,731	12,375	4.7%	263,356	(4,801)	-1.8%
Casino Taxes	2,911	2,911	0						
CAT Tax	203	(891)	-81.4%	1,094	(4,568)	-80.7%	5,662	169	3.1%
Admission Taxes	10,842	908	9.1%	9,934	(2,652)	-21.1%	12,586	166	1.4%
Hotel Tax	4,473	416	10.3%	4,057	4,057			-	
Excise Taxes, Assessments & Licenses	14,066	(104)	-0.7%	14,170	596	4.4%	13,574	333	2.5%
<b>TOTAL LOCAL TAXES</b>	<b>359,010</b>	<b>17,406</b>	<b>5.1%</b>	<b>341,604</b>	<b>8,492</b>	<b>2.5%</b>	<b>333,112</b>	<b>(7,484)</b>	<b>-2.2%</b>
<b>Intergovernmental Revenue</b>									
Local Government Fund	34,673	(12,584)	-26.6%	47,257	(11)	0.0%	47,268	710	1.5%
Property tax-Homestead Rollback	3,936	(55)	-1.4%	3,991	(12)	-0.3%	4,003	(414)	-9.4%
Excise and Inheritance Taxes	10,539	1,712	19.4%	8,827	(698)	-7.3%	9,525	(2,235)	-19.0%
Other Intergovernmental Revenue	(53)	(38)	253.5%	-15	(140)	-112.0%	125	56	81.2%
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>49,094</b>	<b>(10,966)</b>	<b>-18.3%</b>	<b>60,060</b>	<b>(861)</b>	<b>-1.4%</b>	<b>60,921</b>	<b>(1,883)</b>	<b>-3.0%</b>
<b>LICENSES &amp; PERMITS</b>	<b>12,372</b>	<b>(1,954)</b>	<b>-13.6%</b>	<b>14,326</b>	<b>3,656</b>	<b>34.3%</b>	<b>10,670</b>	<b>(895)</b>	<b>-7.7%</b>
<b>SALES &amp; CHARGES FOR SERVICES</b>	<b>33,837</b>	<b>2,233</b>	<b>7.1%</b>	<b>31,604</b>	<b>5,245</b>	<b>19.9%</b>	<b>26,359</b>	<b>8,183</b>	<b>45.2%</b>
<b>FINES &amp; FORFEITURES</b>	<b>21,626</b>	<b>(1,835)</b>	<b>-7.8%</b>	<b>23,461</b>	<b>(521)</b>	<b>-2.2%</b>	<b>23,982</b>	<b>(3,849)</b>	<b>-13.8%</b>
<b>MISCELLANEOUS *</b>	<b>25,075</b>	<b>(690)</b>	<b>-2.7%</b>	<b>25,765</b>	<b>871</b>	<b>3.5%</b>	<b>24,894</b>	<b>(2,197)</b>	<b>-8.1%</b>
<b>TRANSFERS IN **</b>	<b>16,981</b>	<b>11,098</b>	<b>188.6%</b>	<b>5,883</b>	<b>(13,004)</b>	<b>-68.9%</b>	<b>18,887</b>	<b>15,015</b>	<b>387.8%</b>

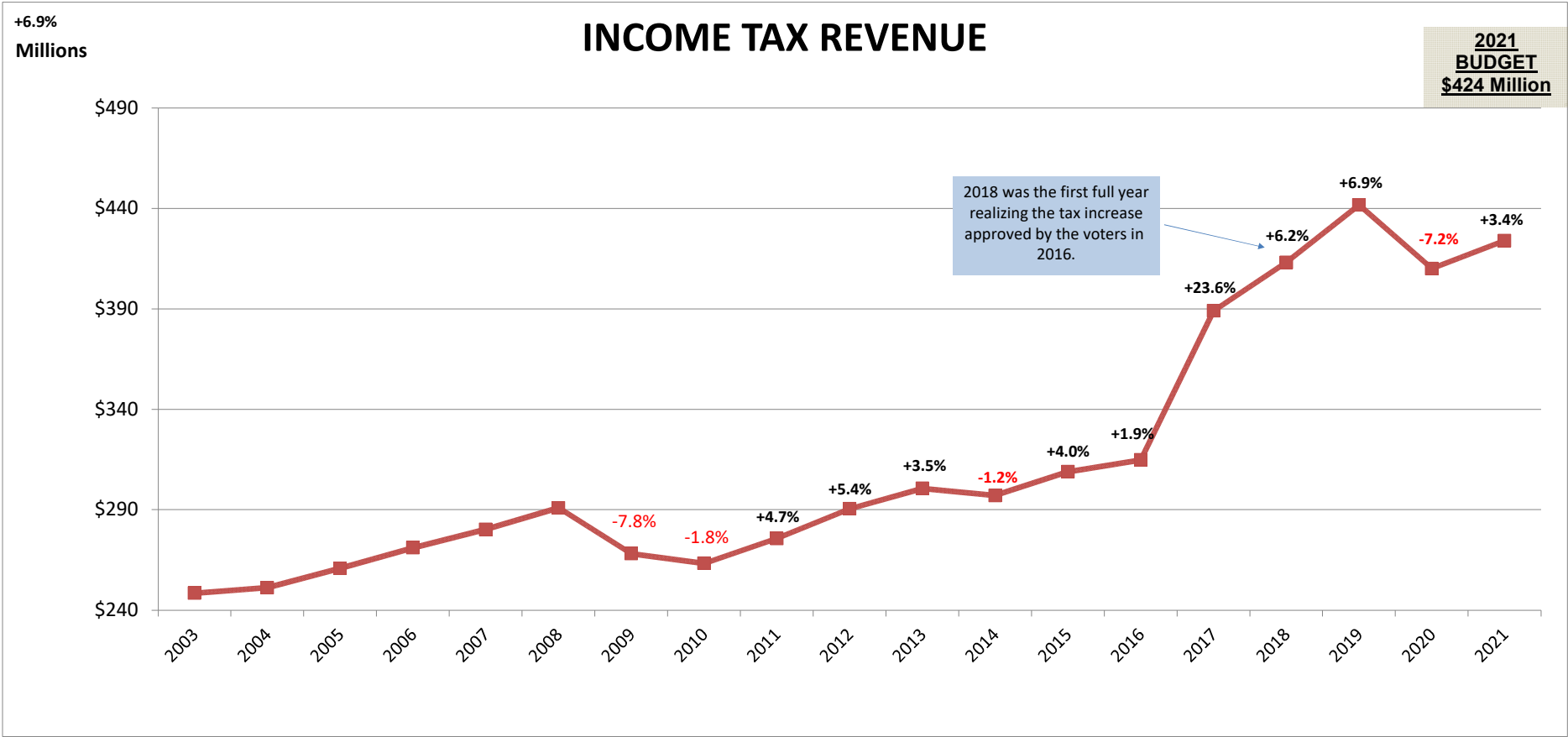
## 5.Revenue trends by category

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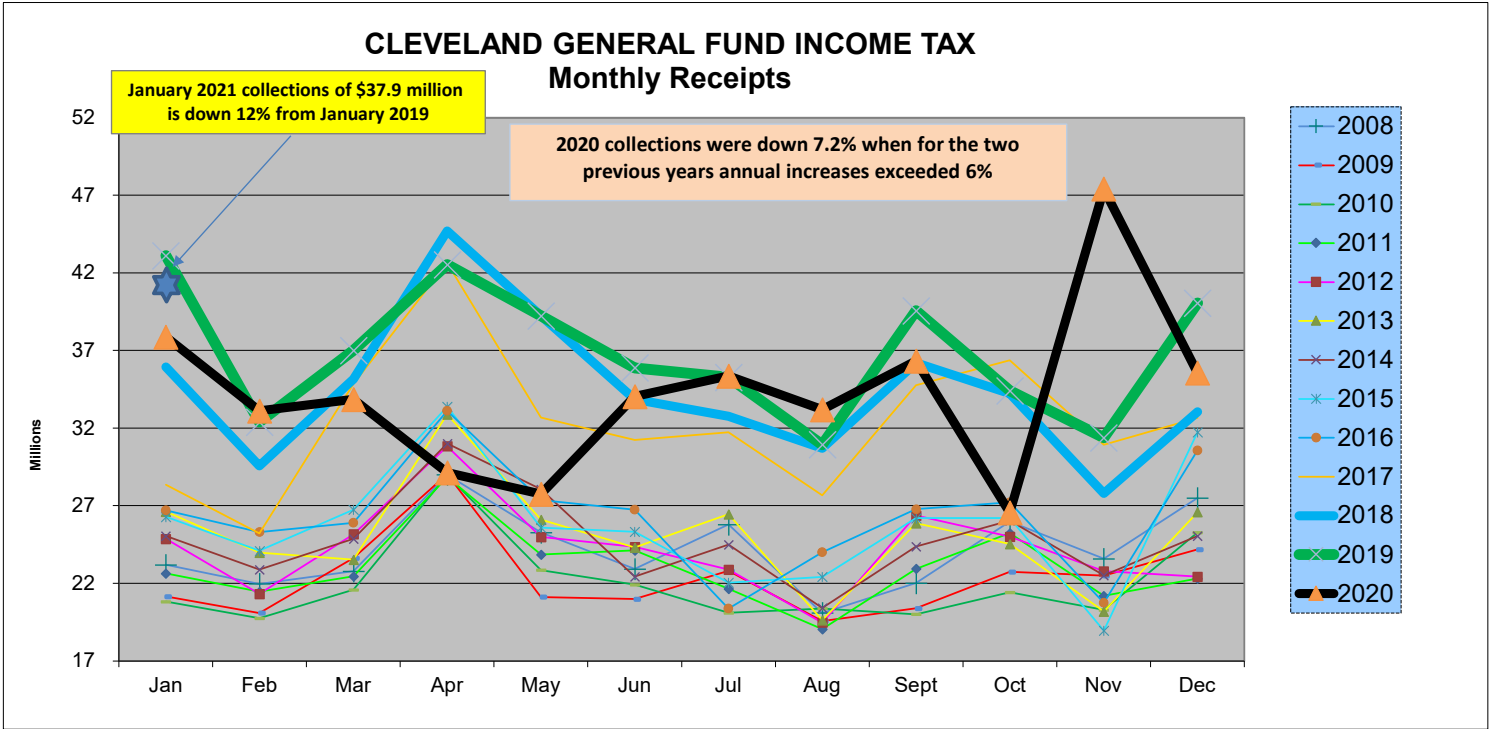
# GENERAL FUND

## REVENUE TREND DETAIL

	Audited Actuals <b>2009</b>	Change increase / (decrease)	%	Audited Actuals <b>2008</b>	Change increase / (decrease)	%	Audited Actuals <b>2007</b>
<b>TOTAL REVENUES</b>	<b>\$ 491,848</b>	<b>\$ (32,828)</b>	<b>-6.3%</b>	<b>\$ 524,676</b>	<b>\$ 7,758</b>	<b>1.5%</b>	<b>\$ 516,918</b>
<b>Local Taxes</b>							
Property Taxes	41,918	(989)	-2.3%	42,907	(2,626)	-5.8%	45,533
Income Tax	268,157	(22,811)	-7.8%	290,968	10,735	3.8%	280,233
Casino Taxes							
CAT Tax	5,493	1,596	41.0%	3,897	1,157	42.2%	2,740
Admission Taxes	11,787	(1,374)	-10.4%	13,161	(810)	-5.8%	13,971
Hotel Tax	-	-		-	-		
Excise Taxes, Assessments & Licenses	13241	(972)	-6.8%	14213	(526)	-3.6%	14,739
<b>TOTAL LOCAL TAXES</b>	<b>340,596</b>	<b>(24,550)</b>	<b>-6.7%</b>	<b>365,146</b>	<b>7,930</b>	<b>2.2%</b>	<b>357,216</b>
<b>Intergovernmental Revenue</b>							
Local Government Fund	46,558	(6,668)	-12.5%	53,226	(2,952)	-5.3%	56,178
Property tax-Homestead Rollback	4,417	24	0.5%	4,393	796	22.1%	3,597
Excise and Inheritance Taxes	11760	2,244	23.6%	9516	15	0.2%	9,501
Other Intergovernmental Revenue	69	(1)	-1.4%	70	13	22.8%	57
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>62,804</b>	<b>(4,401)</b>	<b>-6.5%</b>	<b>67,205</b>	<b>(2,128)</b>	<b>-3.1%</b>	<b>69,333</b>
<b>LICENSES &amp; PERMITS</b>	<b>11,565</b>	<b>(153)</b>	<b>-1.3%</b>	<b>11,718</b>	<b>68</b>	<b>0.6%</b>	<b>11,650</b>
<b>SALES &amp; CHARGES FOR SERVICES</b>	<b>18,091</b>	<b>(2,621)</b>	<b>-12.7%</b>	<b>20,712</b>	<b>377</b>	<b>1.9%</b>	<b>20,335</b>
<b>FINES &amp; FORFEITURES</b>	<b>27,831</b>	<b>989</b>	<b>3.7%</b>	<b>26,842</b>	<b>1,503</b>	<b>5.9%</b>	<b>25,339</b>
<b>MISCELLANEOUS *</b>	<b>27,089</b>	<b>710</b>	<b>2.7%</b>	<b>26,379</b>	<b>92</b>	<b>0.3%</b>	<b>26,287</b>
<b>TRANSFERS IN **</b>	<b>3,872</b>	<b>(2,802)</b>	<b>-42.0%</b>	<b>6,674</b>	<b>(84)</b>	<b>-1.2%</b>	<b>6,758</b>



7.Income Tax Monthly



Annual Income Tax Receipts	
	Millions
2020	\$ 410.1
2019	\$ 441.8
2018	\$ 413.2
2017	\$ 389.1
2016	\$ 314.8
2015	\$ 308.9
2014	\$ 297.1
2013	\$ 300.6
2012	\$ 290.5
2011	\$ 275.7
2010	\$ 263.4
2009	\$ 268.2
2008	\$ 290.1

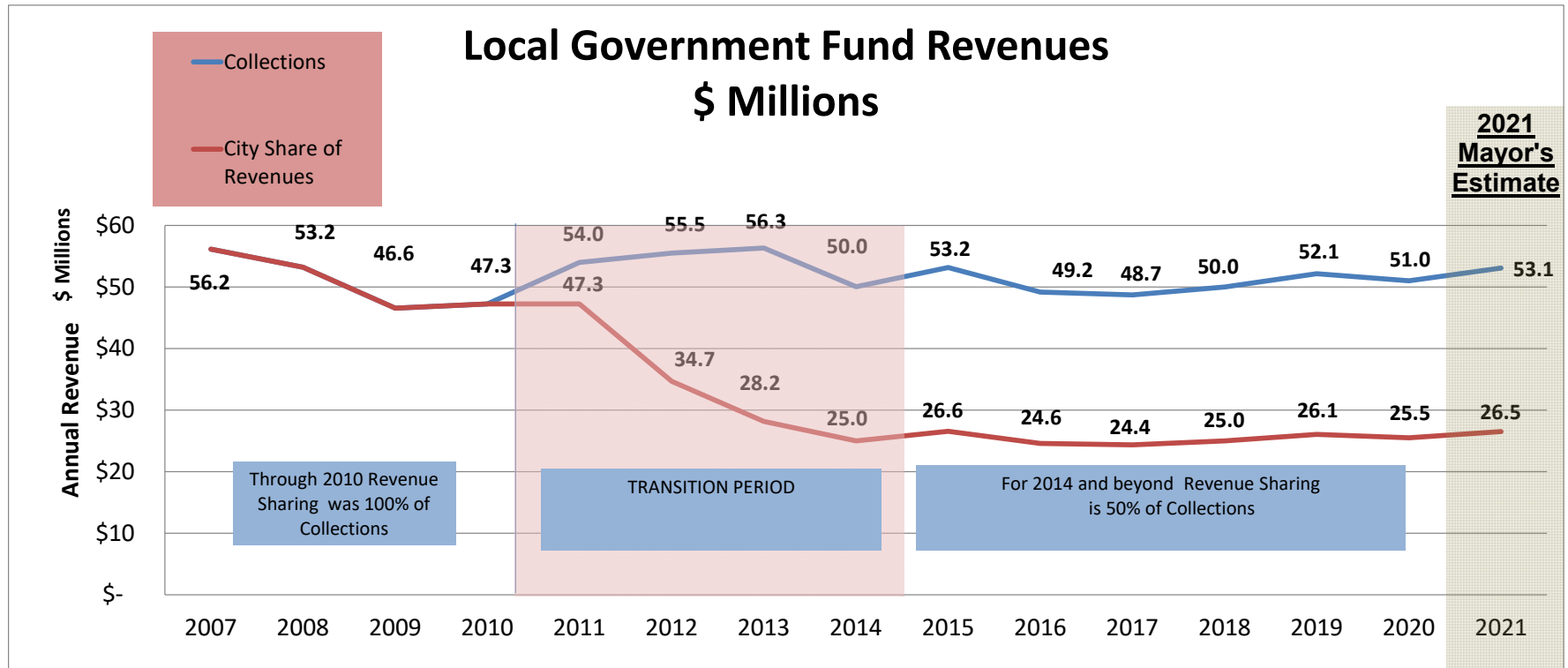
## 8. Local Government Fund

The **Local Government Fund** is State of Ohio revenue sharing program in which cities share in the collection of:

- A) the State Income tax
- B) Sales taxes
- C) Corporate Franchise
- D) Public Utilities Excise Taxes.

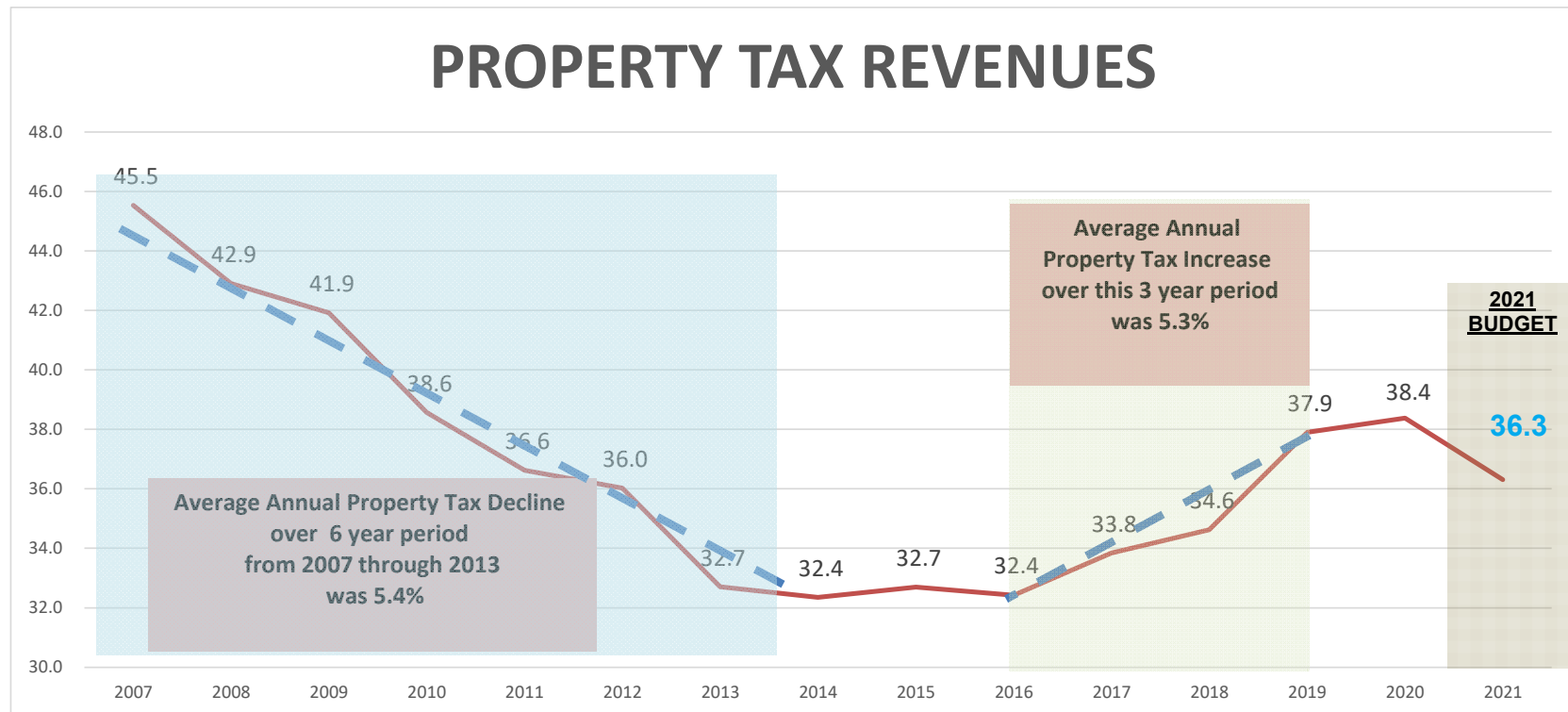
These **funds are distributed** in two ways:

- I. nine-tenths (90%) to counties divided among all towns, villages and municipalities
- II. and one-tenth directly to cities which collect an income tax.

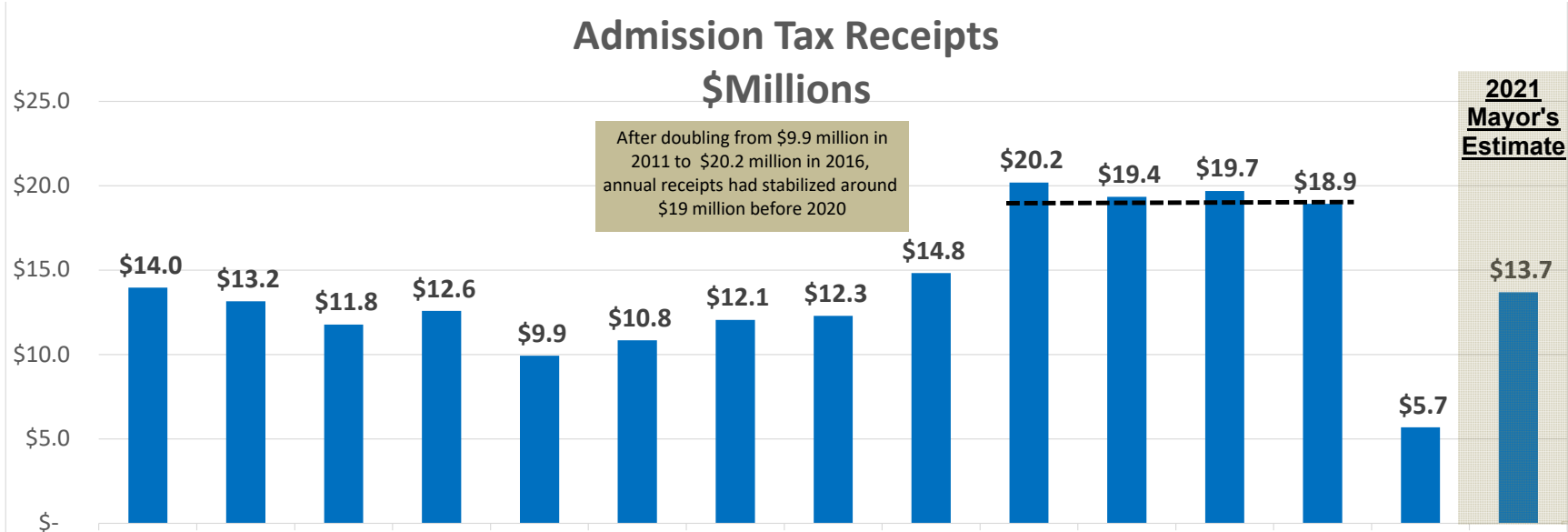


## 9. Property Tax Revenue Graph

1 of 1



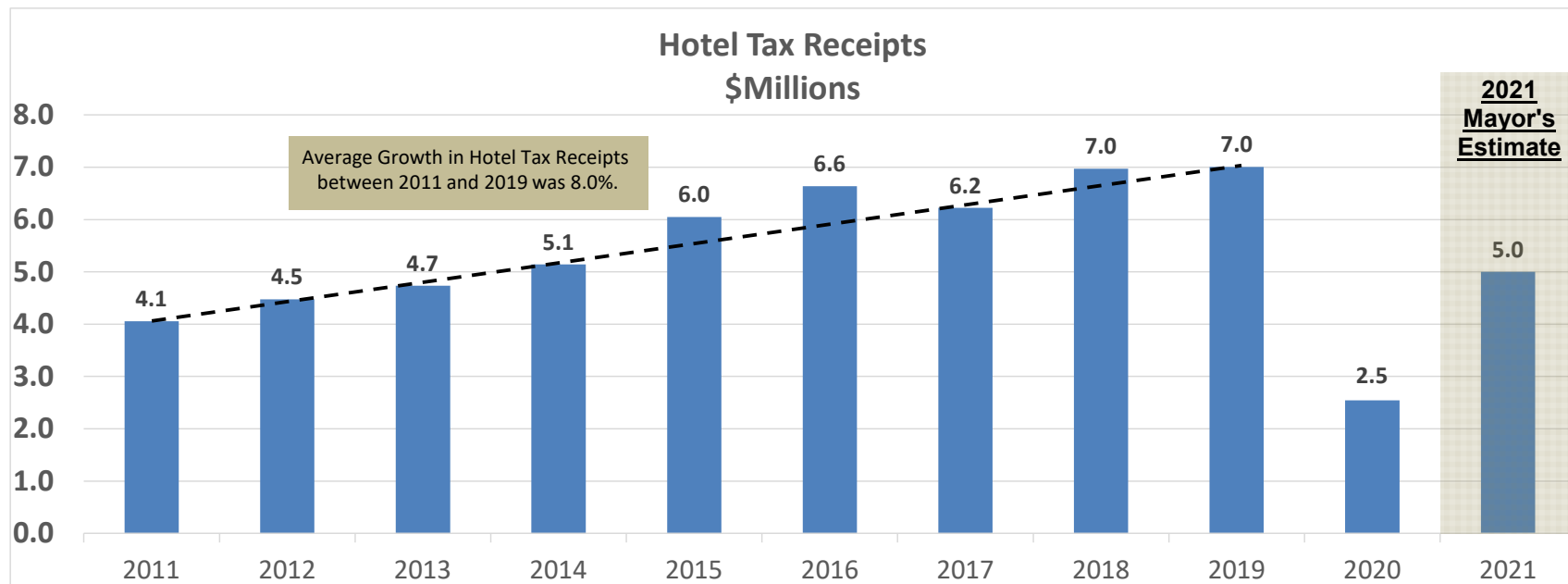
10. Admissions Tax Revenue Graph



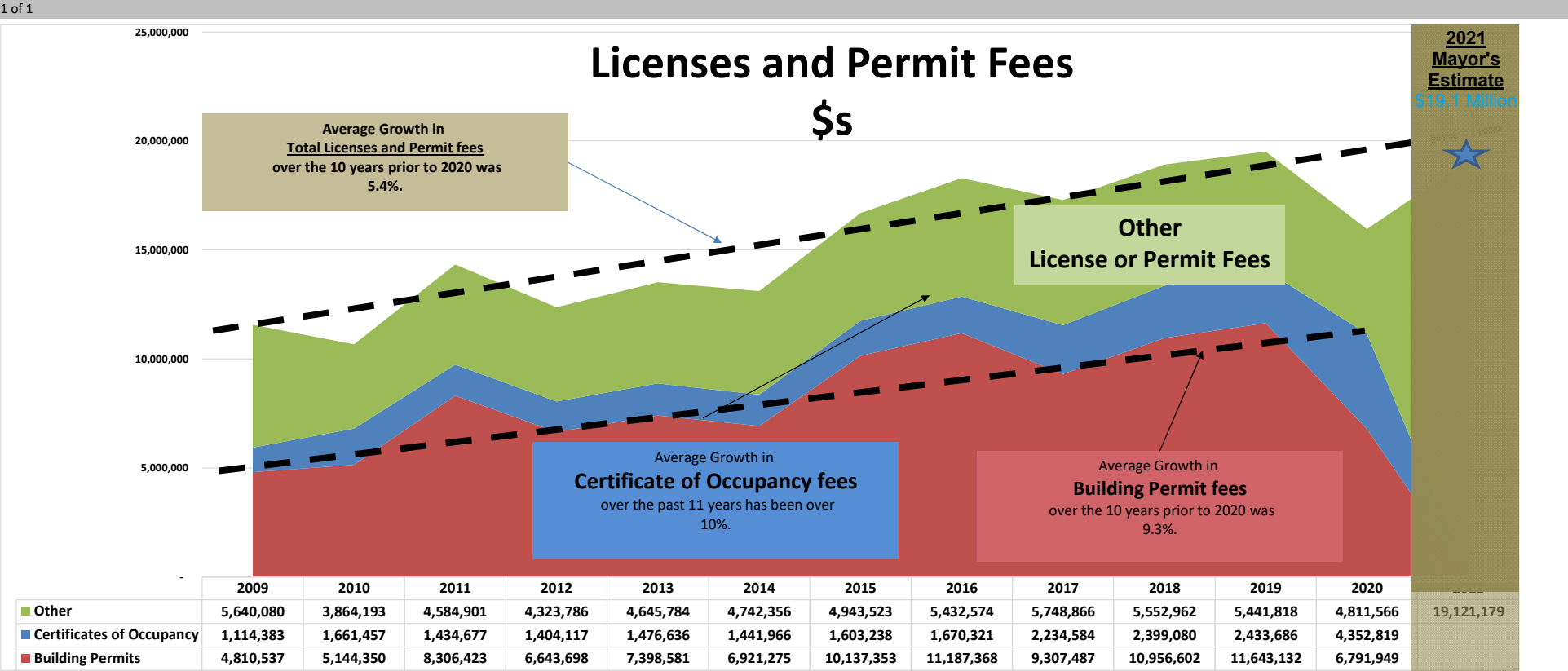


## 11. Hotel Tax Revenues Graph

1 of 1



12. Licences and Permit Fees Revenue Graph



### 13. Transfers In

1 of 2

## TRANSFERS IN

\$s

	Mayor's Estimate 2021	Unaudited Actual 2020	Actual 2019	Actual 2018	Actual 2017	Actual 2016	Actual 2015	Actual 2014
Rainy Day Fund	0	0	0	0	0	0	0	
Sales of City Assets *	0	0	0	9,248,500	5,249,498	293,993	315,594	1,043,656
Med Mart Land Sale	0	0	0	0	0	0	0	
Special Assessment Fund	0	0	0	0	0	0	0	
Economic Development	0	0	0	0	0	0	0	
Chagrin Highland Joint Economic Development Zone	???	0	3,731,113	0	0	1,616,592	0	
Other	0	0	0	0	0	0	5,446,498	11,329,409
	\$ 8,500,000	\$ -	\$ 3,731,113	\$ 9,248,500	\$ 5,249,498	\$ 1,910,585	\$ 5,762,092	\$ 12,373,065

Since 2011 Land Sales have been reported as Miscellaneous Income instead of a TRANSFER IN

### 13. Transfers In

1 of 2

	Actual 2013	Actual 2012	Actual 2011	Actual 2010
Rainy Day Fund	0		0	0
Sales of City Assets *	560	2,000	1,900,000	14,906,573
Med Mart Land Sale	0	12,141,000	-	0
Special Assessment Fund	0	1,300,000	1,310,840	1,535,605
Economic Development	0	1,275,431	1,503,898	1,305,139
Chagrin Highland Joint Economic Development Zone	2,443,862	1,175,000	1,168,303	1,139,352
Other	0			0
	\$ 2,444,422	\$ 16,980,741	\$ 5,883,041	\$ 18,886,669

Since 2011 Land Sales have been reported as Miscellaneous

## 14. Dashboard Summary Expenses

1 of 1

# GENERAL FUND EXPENSES

	2021 Mayor's Estimate			2020			2019
	Budget	\$ change	% change	Unaudited Actuals	\$ change	% change	Audited Actuals
Salaries and Wages	348,905,095	14,537,395	4.3%	334,367,700	2,980,377	0.9%	331,387,323
Employee Benefits	142,981,474	7,276,100	5.4%	135,705,374	844,452	0.6%	134,860,922
	491,886,569	21,813,495		470,073,074	3,824,829		466,248,245
Other Training & Professional Dues	1,428,322	586,755	69.7%	841,567	(460,140)	-35.3%	1,301,707
Utilities	24,285,902	2,431,310	11.1%	21,854,592	(669,466)	-3.0%	22,524,058
Contractual Services	49,424,127	(1,286)	0.0%	49,425,413	(7,028,096)	-12.4%	56,453,509
Materials & Supplies	6,580,591	1,226,462	22.9%	5,354,129	(494,359)	-8.5%	5,848,488
Maintenance	9,517,603	3,065,275	47.5%	6,452,328	318,898	5.2%	6,133,430
Claims, Refunds, & Miscellaneous	5,303,800	(5,292,506)	-49.9%	10,596,306	2,547,301	31.6%	8,049,005
Interdepartment Service Charge	26,883,602	4,134,932	18.2%	22,748,670	(104,264)	-0.5%	22,852,934
Interfund Subsidies	44,002,329	(5,922,995)	-11.9%	49,925,324	(15,929,849)	-24.2%	65,855,173
Capital Outlay	9,000	(13,960,054)	-99.9%	13,969,054	(16,491,445)	-54.1%	30,460,499
Debt Service	-	-		-	-		-
Expenditure Recovery	-	(11,718)	-100.0%	11,718	4,686	66.6%	7,032
<b>TOTAL EXPENDITURES:</b>	<b>\$ 659,321,845</b>	<b>\$ 8,069,670</b>	<b>1.2%</b>	<b>\$ 651,252,175</b>	<b>\$ (34,481,905)</b>	<b>-5.0%</b>	<b>\$ 685,734,080</b>

## 14. Dashboard Summary Expenses

1 of 1

	2018	2017	2016	2015	2014	2013
	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals
Salaries and Wages	317,226,543	294,593,123	298,505,802	288,361,555	280,592,075	284,996,696
Employee Benefits	127,607,274	129,049,078	124,332,249	123,484,506	116,363,727	111,911,804
	444,833,817	423,642,201	422,838,051	411,846,060	396,955,802	396,908,500
Other Training & Professional Dues	987,369	988,189	693,381	664,068	689,930	599,867
Utilities	23,126,852	21,543,357	21,348,851	21,868,236	20,974,245	19,931,058
Contractual Services	47,656,063	46,030,910	39,979,561	30,137,046	34,837,004	38,448,545
Materials & Supplies	5,311,878	5,583,772	4,605,257	4,227,086	3,888,899	3,851,061
Maintenance	5,228,638	5,591,414	3,761,562	3,521,222	2,542,998	2,705,581
Claims, Refunds, & Miscellaneous	3,561,862	5,949,376	11,292,206	4,315,567	3,848,933	2,171,299
Interdepartment Service Charge	20,430,396	20,864,539	18,113,866	17,826,587	19,636,715	17,458,730
Interfund Subsidies	53,188,994	43,671,344	32,079,270	29,862,159	29,571,929	29,682,280
Capital Outlay	30,557,600	21,898,636	453,875	250,000	3,680,500	3,600,000
Debt Service	-	-	250,000	250,000	250,000	250,000
Expenditure Recovery	53,822	80,108	51,731	168,091	277,229	(24,982)
TOTAL EXPENDITURES:	\$ 634,937,290	\$ 595,843,846	\$ 555,467,611	\$ 524,936,123	\$ 517,154,185	\$ 515,581,937
	6.6%	7.3%	5.8%	1.5%	0.3%	6.0%

## 14. Dashboard Summary Expenses

1 of 1

	2012	2011	2010	2009	2008
	Audited Actuals	Audited Actuals	Audited Actuals	2009 Audited Actuals	Audited Actuals
Salaries and Wages	274,607,252	278,439,921	283,134,099	295,444,409	295,332,418
Employee Benefits	111,486,744	116,031,714	121,166,682	123,837,249	120,102,372
	386,093,995	394,471,635	404,300,782	419,281,658	415,434,790
Other Training & Professional Dues	613,880	570,865	501,462	614,084	679,787
Utilities	19,486,345	20,528,080	20,770,968	20,857,473	21,796,455
Contractual Services	33,675,997	31,793,994	33,794,872	34,684,779	35,567,452
Materials & Supplies	3,861,738	3,241,186	3,950,734	4,089,155	4,416,815
Maintenance	2,625,060	2,499,247	2,421,084	2,066,867	1,558,812
Claims, Refunds, & Miscellaneous	2,388,232	1,777,675	1,370,360	1,316,645	1,585,367
Interdepartment Service Charge	19,103,455	17,765,577	14,729,995	18,581,707	19,834,893
Interfund Subsidies	17,941,423	19,789,444	16,277,364	18,277,621	21,921,965
Capital Outlay	353,756	-	136,890	-	-
Debt Service	250,000	250,000	250,000	250,000	250,000
Expenditure Recovery	90,057	(14,913)	(376)	(14,265)	-
TOTAL EXPENDITURES:	\$ 486,483,939	\$ 492,672,790	\$ 498,504,133	\$ 520,005,724	\$ 523,046,336
	-1.3%	-1.2%	-4.1%	-0.6%	

## 15a. Expense Category Changes

		Mayor's Estimate	2021 Change		
		\$000s	\$000s	% increase	
<b>TOTAL EXPENSE BUDGET</b>			<b>8,070</b>	<b>1.2%</b>	
<b>Salary &amp; Wages</b>		<b>\$ 348,905</b>	<b>14,537</b>	<b>4.3%</b>	
					Increases include:
					Police +11% \$1.1 million
					Waste +12% \$1.1 million
					Courts +7.7% \$1.6 million
					Department of Health +29% \$1.1 million
					Finance +17% \$1.4 million
Full Time Permanent	134,841	10,218	8.2%		
					Changes include:
Uniformed Personnel	161,071	2,779	1.8%		Police +2.6% \$2.7 million
Uniformed Overtime	20,907	(2,117)	-9.2%		In total, Overtime budgeted to be down by \$2.9 million
Overtime	7,359	(750)	-10.9%		
Student Trainees	4,350	2,588	>100%		Costs for Student Trainees were down 40% in 2020, but proposed budget is higher than it has been in any previous year.
Seasonal	3,790	1,140	43.0%		Costs for Seasonal Employees were down by 24% in 2020. Proposed budget is back to a typical funding level.
Other	16,586	679			
<b>Employee Benefits</b>		<b>\$ 142,981</b>	<b>7,276</b>	<b>5.4%</b>	
H/P/D/V insurance	414,853	599	0.9%		increase is less than would be expected with additional hiring being proposed in the budget
Workers Comp	7,668	4,615	>100%		
Public Employees Retire System	21,678	2,030	10.3%		payments into the fund are projected to increase significantly above the projected increase in Non- Uniform Full Time Payroll Expense
Other	(301,218)	33			



## 15b. Expense Category Changes

	Mayor's Estimate	2021 Change	
	\$000s	\$000s	% increase
<b>TOTAL EXPENSE BUDGET</b>	<b>\$ -</b>	<b>8,070</b>	<b>1.2%</b>
<b>Contractual Services</b>	<b>49,424</b>	<b>(38)</b>	<b>-1.0%</b>
Other Contractual	15,091	2,118	16.3%
Justice Center - Tower Maintenance	-	(3,702)	-100.0%
Other	34,334	1,546	
<b>Utilities</b>	<b>24,286</b>	<b>2,431</b>	<b>11.1%</b>
Electricity Cpp	20,104	1,508	8.1%
Brokered Gas Supply	822	360	78.0%
Other	3,360	563	
<b>Maintenance</b>	<b>9,518</b>	<b>3,065</b>	<b>47.5%</b>
Maintenance Contracts	3,938	1,481	60.3%
Computer Software Maintenance	3,312	858	35.0%
Computer Hardware Maintenance	951	461	>100%
Other	2,267	265	

## 15c. Expense Category Changes

1 of 1

	Mayor's Estimate	2021 Change	
	\$000s	\$000s	% increase
<b>TOTAL EXPENSE BUDGET</b>	<b>\$ -</b>	<b>8,070</b>	<b>1.2%</b>
<b>Claims, Refunds, Miscellaneous</b>	<b>5,304</b>	<b>(5,293)</b>	<b>-49.9%</b>
Judgements, Damages, & Claims	5,033	(5,451)	-52.0%
Other	271	158	
Decrease anticipated for 2021 is down from \$10.5 million 2020 expense			
<b>Interdepartment Service Charge</b>	<b>26,884</b>	<b>4,135</b>	<b>18.2%</b>
Charges From Radio Communications System	3,871	2,334	>100%
Charges From Print & Reproduction	2,018	741	58.0%
Charges from MVM	13,514	660	5.1%
Other	7,481	401	
<b>Interfund Subsidies</b>	<b>44,002</b>	<b>(5,923)</b>	<b>-11.9%</b>
Transfer to Other SubClasses	5,120	(6,096)	-54.4%
Transfer to Parking Facilities	-	(2,000)	-100%
Subsidy To Steet Construction	12,072	(1,828)	-13.2%
Transfer to Debt Service Fund	10,983	2,187	24.9%
Other	15,828	1,814	
No transfer is anticipated for 2021			
<b>Capital Outlay</b>	<b>9</b>	<b>(13,960)</b>	<b>-99.9%</b>

# 2021 Budget compared to Historical Actuals

	2021 Mayor's Estimate	\$ change	% change	2020 Unaudited Actuals	\$ change	% change	2019 Audited Actuals	\$ change	% change	2018 Audited Actuals	\$ change	% change
<b>TOTAL GENERAL FUND</b>	<b>659,321,845</b>	<b>8,069,674</b>	<b>1.2%</b>	<b>\$ 651,252,171</b>	<b>\$ (34,481,872)</b>	<b>0.0%</b>	<b>\$ 685,734,043</b>	<b>\$ 50,796,754</b>	<b>0.0%</b>	<b>\$ 634,937,289</b>	<b>\$ 79,469,678</b>	<b>14.3%</b>
Full Time Permanent	134,841,299	10,218,377	8.2%	124,622,922	5,852,239	4.9%	118,770,683	2,849,274	2.5%	115,921,408	10,504,470	10.0%
Crafts	-	-		-	-		-	-		-	-	
Seasonal	3,790,271	1,140,026	43.0%	2,650,245	(831,682)	-31.3%	3,502,847	(383,522)	-9.9%	3,766,371	828,016	28.2%
Elected Officials	2,323,229	192,131	9.0%	2,131,098	4,572	0.2%	2,126,526	7,118	0.3%	2,119,408	94,277	4.7%
Board Members	443,802	64,602	17.0%	379,200	9,589	2.6%	369,611	8,553	2.4%	361,058	12,226	3.5%
Military Leave	100,000	(206,291)	-67.4%	306,291	20,983	7.4%	285,308	74,271	35.2%	211,037	152,888	262.9%
Part-Time Permanent	4,039,637	897,353	28.6%	3,142,284	(136,436)	-4.3%	3,280,712	328,985	11.1%	2,951,727	409,673	16.1%
Injury Pay	-	(403)	-100.0%	403	(2,348)	-86.0%	3,351	(319)	-8.7%	3,670	(60,937)	-94.3%
Student Trainees	4,350,000	2,587,733	>100%	1,762,267	(1,139,733)	-39.9%	2,933,040	(949,047)	-35.8%	3,482,087	2,078,831	148.1%
School Guards	712,500	(1,813)	-0.3%	714,412	(532,040)	-41.4%	1,239,458	86,729	7.5%	1,152,729	59,548	5.4%
Uniformed Personnel	161,071,082	2,779,338	1.8%	158,291,744	2,236,424	1.4%	156,055,320	12,702,653	8.9%	143,352,667	2,848,238	2.0%
Uniformed Overtime	20,907,000	(2,316,944)	-9.2%	23,023,944	(1,396,594)	-4.6%	24,130,448	(1,723,515)	-6.7%	25,853,966	3,014,568	13.2%
Longevity	2,022,325	179,657	9.7%	1,842,668	(46,988)	-2.6%	1,891,656	(34,219)	-1.8%	1,905,975	(88,695)	-4.8%
Wage Settlements	-	(198,789)	-100.0%	198,789	(11,672)	-1.1%	230,461	(377,723)	-62.1%	608,184	593,284	>100%
Vacation Conversion	-	(9,317)	-100.0%	9,317	(573,438)	-96.4%	583,755	NA		-	-	
Separation Payments	7,359,079	(389,717)	-4.0%	7,668,796	1,086,991	16.5%	6,581,805	115,362	1.8%	6,466,443	(1,666,246)	-20.3%
Bonus Incentive	-	(3,700)	-100.0%	3,700	(235,273)	-96.4%	236,973	(648,288)	-100.0%	585,261	578,654	>100%
Overtime	6,117,371	(758,214)	-10.9%	6,867,585	(1,582,959)	-18.9%	8,431,577	651,978	8.4%	7,779,600	(606,433)	-7.2%
Deferred Overtime Payments	827,500	75,465	10.0%	752,035	18,243	2.5%	733,792	28,840	4.1%	704,952	(31,682)	-4.3%
<b>Salaries and Wages</b>	<b>348,905,095</b>	<b>14,537,395</b>	<b>4.3%</b>	<b>334,367,700</b>	<b>2,980,377</b>	<b>0.9%</b>	<b>331,387,323</b>	<b>14,160,780</b>	<b>4.5%</b>	<b>317,226,543</b>	<b>18,720,741</b>	<b>6.3%</b>
Hospitalization	51,483,646	605,270	1.2%	50,878,376	846,624	1.7%	50,031,752	2,777,796	5.9%	47,253,956	1,283,043	2.8%
Prescription	10,373,806	(226,047)	-2.1%	10,599,853	2,051,792	24.0%	8,548,061	1,444,163	20.3%	7,103,898	(2,197,203)	-33.6%
Dental	2,797,235	138,413	5.2%	2,658,822	351,035	15.2%	2,307,787	(46,178)	-1.9%	2,352,964	(27,022)	-1.2%
Vision Care	465,988	81,158	21.1%	384,830	133,044	52.8%	251,786	(2,216)	-0.9%	254,002	11,046	4.5%
Public Employees Retire System	21,678,306	2,029,503	10.3%	19,648,803	183,778	0.9%	19,465,025	393,028	2.1%	19,071,997	1,714,834	9.9%
Police & Firemen's Disability & Pension	39,482,136	(399,329)	-1.0%	39,881,465	1,248,581	3.2%	38,632,884	2,788,621	7.8%	35,844,263	1,309,624	3.8%
Fica-Medicare	5,063,492	366,371	7.8%	4,697,121	76,248	1.7%	4,620,873	247,064	5.6%	4,373,809	387,917	9.7%
Workers' Compensation	7,667,548	4,614,960	>100%	3,052,588	(6,280,698)	-96.2%	7,293,284	(235,331)	-3.1%	7,528,615	467,897	6.6%
Life Insurance	259,492	54,928	26.9%	204,564	40,081	31.6%	155,483	2,859	1.9%	152,624	(11,683)	-7.1%
Unemployment Compensation	382,856	(173,858)	-31.2%	556,714	180,327	47.9%	376,387	(50,979)	-11.9%	427,366	118,387	38.7%
Clothing Allowance	1,303,748	10,081	0.8%	1,293,667	(86,479)	-6.8%	1,382,142	(190,613)	-6.8%	1,482,755	163,273	12.4%
Tool Insurance	5,900	(1300)	-4.8%	6,200	(1,630)	-21.0%	7,850	4,750	>100%	3,100	300	10.7%
Tool Purchase	-	-		-	-		-	-		-	-	
Autoimoble Maintenance Allow	6,600	6,600	>100%	-	-		-	-		-	-	
Clothing Maintenance	2,010,721	168,350	9.1%	1,842,371	54,762	3.1%	1,787,609	29,684	1.7%	1,757,925	53,692	3.2%
<b>Employee Benefits</b>	<b>142,981,474</b>	<b>7,276,100</b>	<b>5.4%</b>	<b>135,705,374</b>	<b>844,452</b>	<b>0.6%</b>	<b>134,860,922</b>	<b>7,253,648</b>	<b>5.7%</b>	<b>127,607,274</b>	<b>3,275,025</b>	<b>2.6%</b>
<b>Payroll and Expenses</b>	<b>491,886,569</b>	<b>21,813,495</b>	<b>4.6%</b>	<b>470,073,074</b>	<b>3,824,829</b>	<b>0.8%</b>	<b>466,248,245</b>	<b>21,414,429</b>	<b>4.8%</b>	<b>444,833,817</b>	<b>21,995,766</b>	<b>5.2%</b>
Travel	406,315	236,509	>100%	169,806	(392,143)	-60.3%	462,949	166,033	55.9%	296,916	132,814	80.9%
Tuition & Registration Fees	336,905	211,045	>100%	125,860	(136,444)	-31.8%	260,304	48,937	23.2%	211,368	109,845	>100%
Training	23,550	11,605	97.2%	11,945	9,766	>100%	2,179	2,179	NA	-	-	
Other Training Supplies	52,650	40,331	>100%	12,319	(1,413)	-10.3%	13,741	(10,815)	-43.6%	24,357	3,195	9.8%
Mileage (Private Auto) -	14,490	11,252	>100%	3,238	(6,228)	-85.8%	9,461	(969)	-9.3%	10,430	4,937	77.6%
Professional Dues & Subscript	294,322	76,013	34.8%	218,309	(18,518)	-7.8%	236,827	(6,086)	-2.5%	242,914	(5,572)	-2.2%
Ohio Municipal League	24,600	-	0.0%	24,600	-	0.0%	24,600	1,009	4.3%	23,591	150	0.6%
Noaca	68,559	-	0.0%	68,559	(31,377)	-30.3%	85,836	34,532	67.3%	51,304	-	0.0%
Mayors & Mgrs Assoc.	19,500	-	0.0%	19,500	750	4.0%	18,750	3,750	25.0%	15,000	-	0.0%

## 16. Expense Detail

	2021 Mayor's Estimate	\$ change	% change	2020 Unaudited Actuals	\$ change	% change	2019 Audited Actuals	\$ change	% change	2018 Audited Actuals	\$ change	% change
<b>TOTAL GENERAL FUND</b>	<b>659,321,845</b>	<b>8,069,674</b>	<b>1.2%</b>	<b>\$ 651,252,171</b>	<b>\$ (34,481,872)</b>	<b>0.0%</b>	<b>\$ 685,734,043</b>	<b>\$ 50,796,754</b>	<b>0.0%</b>	<b>\$ 634,937,289</b>	<b>\$ 79,469,678</b>	<b>14.3%</b>
U.S. Conference of Mayors	17,511	-	0.0%	17,511	-	0.0%	17,511	-	0.0%	17,511	-	0.0%
National League of Cities	19,920	-	0.0%	19,920	372	1.9%	19,548	569	3.0%	18,979	-	0.0%
Global Cleveland	125,000	-	0.0%	125,000	-	0.0%	125,000	75,000	150.0%	50,000	50,000	
Greater Cleveland Growth Assoc.	25,000	-	0.0%	25,000	-	0.0%	25,000	-	0.0%	25,000	-	0.0%
International Trade Alliance	-	-		-	-		-	-		-	-	
Other Training & Profess Dues	1,428,322	586,755	69.7%	841,567	(460,140)	-35.3%	1,301,707	114,138	31.8%	987,369	293,988	42.4%
Brokered Gas Supply	822,125	360,264	78.0%	461,861	(551,810)	-65.1%	773,677	187,587	32.0%	586,090	(66,690)	-10.2%
Chilled Water	-	-		-	-		-	-		-	-	#DIV/0!
Sewer-Other	48	48	>100%	-	-		-	-		-	(44)	-100.0%
Gas	420,490	93,266	28.5%	327,224	(117,398)	-10.7%	364,523	(9,205)	-2.5%	373,728	(22,575)	-5.7%
Electricity Cpp	20,103,860	1,508,225	8.1%	18,595,635	(203,744)	-1.0%	19,087,379	115,133	0.6%	18,972,246	1,661,698	9.6%
Electricity Other	1,067,941	188,943	21.5%	878,998	3,464	0.4%	875,534	(108,072)	-13.0%	983,606	11,075	1.1%
Steam	1,602,657	161,377	11.2%	1,441,280	84,821	6.3%	1,356,459	(651,352)	-32.4%	2,007,811	151,834	8.2%
Security & Monitoring System	34,781	11,689	50.6%	23,092	(12,884)	-35.2%	35,976	(18,877)	-34.4%	54,853	(55,261)	-50.2%
Contractual Utilities	99,000	66,904	>100%	32,096	1,587	5.2%	30,509	(8,009)	-20.8%	38,518	(13,136)	-33.8%
Cellular Services	135,000	40,594	43.0%	94,406	94,406	>100%	-	(110,000)	-100.0%	110,000	110,000	>100%
<b>Utilities - - - - -</b>	<b>24,285,902</b>	<b>2,431,310</b>	<b>11.1%</b>	<b>21,854,592</b>	<b>(669,466)</b>	<b>-3.0%</b>	<b>22,524,058</b>	<b>(602,795)</b>	<b>-2.6%</b>	<b>23,126,852</b>	<b>1,778,001</b>	<b>8.3%</b>
Professional Services	17,011,965	559,947	3.4%	16,452,018	(625,358)	-3.5%	16,877,574	1,049,284	6.6%	15,828,290	4,306,126	37.4%
Court Reporter	-	-		-	(115,848)	-100.0%	115,006	20,675	21.9%	94,332	(30,586)	-24.5%
Referee Services	162,474	86,339	113.4%	76,135	7,094	10.3%	69,041	12,699	22.5%	56,342	(25,090)	-30.8%
Cable Professional Services	90,250	26,402	41.4%	63,848	63,848	>100%	-	-		-	(17)	-100.0%
Cobra-Medical Coverage	35,000	(10,000)	-22.2%	45,000	45,000	>100%	-	(35,000)	-100.0%	45,000	45,000	>100%
Travel Non-training	4,788	4,200	>100%	588	(837)	-41.3%	1,515	784	107.5%	730	(885)	-55.1%
Mileage(Private Auto)	285,025	98,772	53.0%	186,253	(89,210)	-32.3%	275,503	59,644	27.6%	215,859	8,487	4.1%
Waste Disposal	7,843,795	(127,174)	-1.6%	7,970,969	1,377,735	20.9%	6,593,234	556,378	9.2%	6,036,856	391,930	6.9%
Security Services	134,273	37,462	38.7%	96,811	(15,978)	-14.3%	113,739	(36,719)	-24.4%	150,458	40,238	36.5%
Janitorial Services	37,060	7,475	25.3%	29,585	7,186	32.1%	22,399	(5,060)	-18.4%	27,459	26,759	3826.0%
Medical Services	952,261	427,755	81.6%	524,506	(10,113)	-1.9%	534,819	(761,795)	-58.8%	1,297,614	(100,253)	-7.2%
Expense Account Reimbursement	245,450	155,879	>100%	89,571	(12,768)	-30.3%	112,337	(17,683)	-13.6%	130,020	7,999	6.6%
Jury and Witness Fees	18,600	15,534	>100%	3,066	(2,498)	-44.5%	5,522	(1,310)	-19.2%	6,832	1,908	38.7%
Council Exp, Acct-Equipment	-	-		-	-		-	-		-	-	
Freight Expense	754	(1,709)	-69.4%	2,463	1,597	>100%	867	420	94.0%	447	447	>100%
Waste Disposal Fee - Ohio EPA	1,721,990	154,411	9.9%	1,567,579	(6,078)	-0.3%	1,575,658	185,881	13.4%	1,389,776	1,389,776	>100%
Advertising And Public Notice	385,350	253,457	192.2%	131,893	(40,851)	-27.0%	180,694	(485,059)	-272.9%	665,753	129,807	24.2%
Program Promotions	20,650	(18,617)	-47.4%	39,287	3,402	9.5%	35,885	35,253	>100%	632	(10,994)	-94.8%
Appraisal Fees	7,500	4,600	>100%	2,900	(7,300)	-72.3%	10,710	592	5.8%	10,118	(381)	-3.6%
Parking In City Facilities	345,355	120,078	53.3%	225,277	(107,744)	-31.3%	332,991	47,901	16.8%	285,091	58,161	25.6%
Wellness Expense Anthem	-	-		-	(1,525)	-100.0%	1,525	1,525	NA	-	-	
Insurance and Official Bonds	5,500	3,492	>100%	2,008	(13,381)	-86.8%	15,369	4,998	48.2%	10,371	(4,816)	-31.7%
Taxes	200,000	103,559	>100%	96,441	(26,300)	-21.0%	122,991	60,113	95.6%	62,878	(56,343)	-87.3%
Property Rental	1,867,935	236,159	14.5%	1,631,776	(2,089,371)	-95.1%	3,721,147	(792,846)	-17.6%	4,513,993	3,130,896	226.4%
Towing	250,000	(40,000)	-13.8%	290,000	72,571	33.4%	217,429	NA	NA	-	-	
Equipment Rental	2,800	2,800	>100%	-	(2,800)	-100.0%	1,000	200	25.0%	800	(678)	-45.9%
Computer Software Rental	2,000	200	11.1%	1,800	-	0.0%	1,800	1,800	NA	-	-	
Subgrantees	242,864	(1,123)	-0.5%	243,987	788	0.3%	243,199	243,199	NA	-	-	
Transfer Station	91,603	35,875	64.4%	55,728	55,728	>100%	-	-		-	-	
Non Productive Land Sales	20,000	7,600	61.3%	12,400	(35,378)	-74.0%	47,779	15,187	46.6%	32,593	22,750	231.1%
Special Assessment	4,000	2,807	>100%	1,193	(413)	-25.7%	1,606	137	9.3%	1,470	720	96.0%
Other Contractual	15,090,523	2,118,109	16.3%	12,972,414	(2,330,281)	-14.6%	15,192,665	5,099,885	50.5%	10,092,780	3,113,776	44.6%
Indigent Relief	116,250	(2,534)	-2.1%	118,774	25,776	27.7%	92,998	92,998	NA	-	-	
Board Of Election Expense	-	(637,393)	-100.0%	637,583	631,805	>100%	5,778	(1,288,762)	-89.6%	1,294,540	581,752	81.6%
County Auditor & Treasurer Fee	1,000,000	255,091	34.2%	744,909	(144,734)	-16.3%	889,683	(87,256)	-8.9%	976,939	222,131	29.4%
State Auditor Examination	488,000	256,233	>100%	231,767	(807)	-0.3%	232,574	(17,611)	-6.8%	249,595	(7,082)	-2.8%
Advertising Del Land Sales	-	-		-	-		-	(886)	-100.0%	886	(132)	-13.0%
Refunds & Miscellaneous	-	(17)	-100.0%	17	(167)	-89.6%	384	(2,782)	-87.9%	3,166	2,839	1292.7%
Justice Center - Tower Maintenance	-	(3,781,068)	-100.0%	3,702,068	621,164	20.2%	3,080,904	(337,658)	-8.6%	3,408,562	(5,488,488)	-61.7%
Local Match-Grant Programs	321,632	(608,120)	-65.4%	930,752	(6,490,428)	-82.3%	5,421,177	5,081,418	>100%	339,759	(42,191)	-11.0%
Bank Service Fees	100,000	(18,132)	-27.6%	138,152	37,926	37.8%	100,226	(46,029)	-31.5%	146,256	(4,240)	-2.8%
Credit Card Processing Fees	318,480	212,585	>100%	105,895	(292,872)	-86.3%	205,782	(74,085)	-26.5%	279,867	(31,931)	-10.2%
Contractual Services	49,424,127	(38,152)	-27.6%	49,425,413	(7,028,096)	-12.4%	56,453,509	8,797,446	18.5%	47,656,063	7,676,502	19.2%
Office Supplies	84,645	56,588	>100%	28,057	(7,845)	-21.9%	35,902	(9,115)	-20.3%	45,021	17,670	64.6%

## 16. Expense Detail

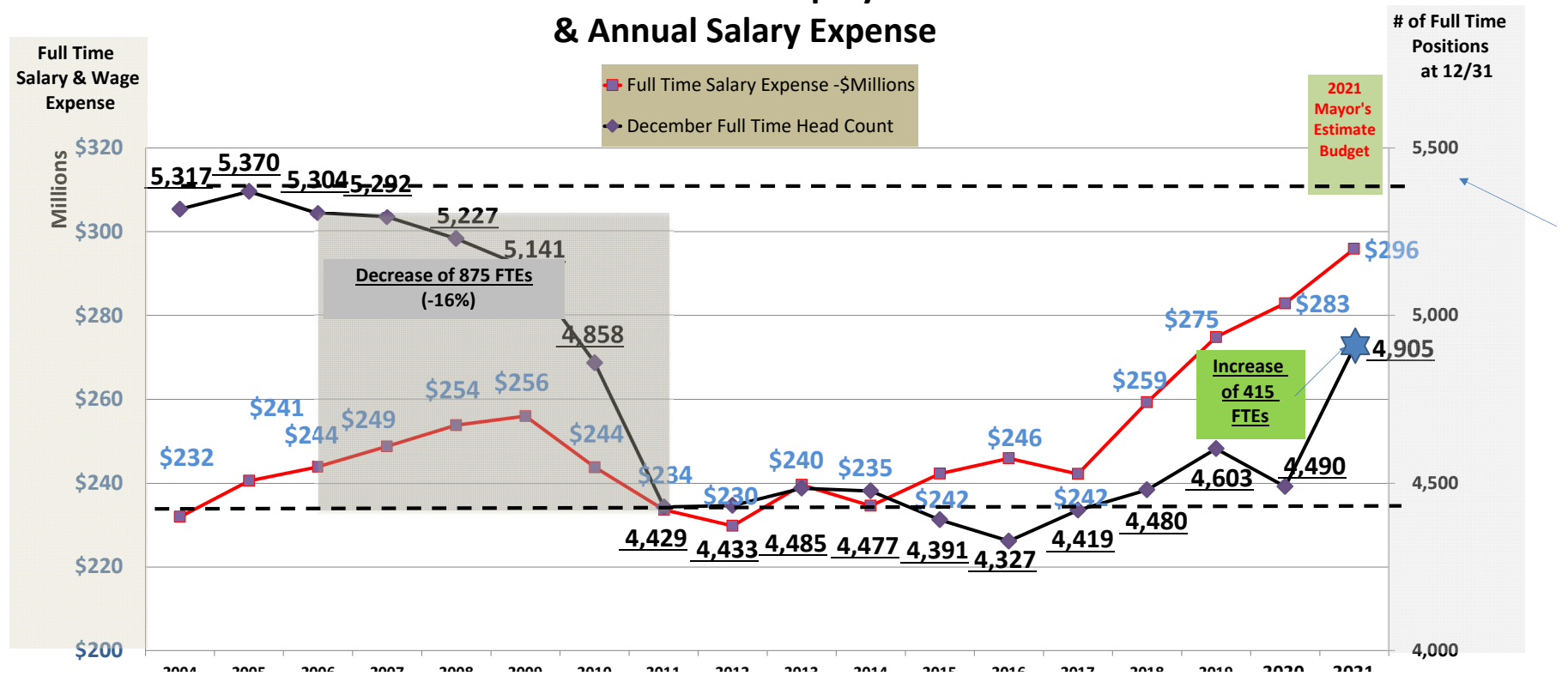
	2021 Mayor's Estimate			2020 Unaudited Actuals			2019 Audited Actuals			2018 Audited Actuals		
		\$ change	% change		\$ change	% change		\$ change	% change		\$ change	% change
TOTAL GENERAL FUND	659,321,845	8,069,674	1.2%	\$ 651,252,171	\$ (34,481,872)	0.0%	\$ 685,734,043	\$ 50,796,754	0.0%	\$ 634,937,289	\$ 79,469,678	14.3%
Discounts Lost	-	-	#DIV/0!	-	-	100.0%	46	46	NA	-	-	NA
Postage	530,805	74,065	16.2%	456,740	(53,221)	-10.8%	511,961	47,529	10.2%	464,433	(77,338)	-14.3%
Computer Supplies	19,025	8,255	76.6%	10,770	1,188	12.4%	9,582	(2,810)	-17.3%	11,592	2,323	25.1%
Computer Hardware	68,200	(6,861)	-9.3%	75,061	(55,154)	-46.5%	140,245	21,843	18.4%	118,402	111,385	1587.3%
Computer Software	309,929	(89,468)	-18.2%	379,391	91,429	31.8%	287,962	(241,369)	-45.6%	529,552	500,525	1724.4%
Fuel	75,000	54,963	>100%	20,037	(86,043)	-76.7%	86,078	39,493	84.8%	46,585	22,463	93.1%
Purchase of tests	11,677	11,677	>100%	-	(4,523)	-100.0%	4,523	4,523	NA	-	-	NA
Chemical	99,427	70,312	>100%	29,115	(64,817)	-69.8%	93,932	(2,138)	-3.2%	96,070	(3,808)	-3.8%
Fire/EMS Apparatus Parts	87,840	76,540	>100%	11,300	(112,089)	-90.8%	123,389	100,831	>100%	22,557	-	NA
Salt & De-Icer	7,200	7,200	>100%	-	-	100.0%	-	-	100.0%	-	-	100.0%
Snow Removal Equipment Parts	-	(5,000)	-100.0%	5,000	5,000	>100%	-	-	100.0%	-	-	100.0%
Clothing	436,082	325,079	>100%	111,003	(212,418)	-48.7%	323,421	168,199	>100%	155,222	(263,010)	-62.9%
Hardware & Small Tools	39,800	6,534	19.6%	33,266	(12,483)	-27.3%	45,749	(3,063)	-6.3%	48,811	15,452	46.3%
Seed, Fertilizer & Herbicide	13,000	13,000	>100%	-	(56,247)	-100.0%	15,237	15,237	NA	-	(10,035)	-100.0%
Small Equipment	246,200	5,253	2.2%	240,947	114,514	90.6%	126,433	(48,409)	-26.9%	172,922	49,815	>100%
Office Furniture & Equipment	54,541	197	0.4%	54,344	(19,873)	-46.1%	93,815	(14,093)	-13.1%	107,908	87,239	>100%
Clay, Soil & Turf	10,000	(6,057)	-37.2%	16,057	16,057	>100%	-	(10,000)	-100.0%	10,000	6,000	150.0%
Electrical Supplies	93,750	41,321	78.8%	52,429	(3,876)	-6.8%	56,105	(14,828)	-20.9%	70,931	(25,895)	-37.2%
Fence, Posts & Bars	16,000	13,000	>100%	3,000	(2,715)	-47.9%	5,715	(8,347)	-59.4%	14,062	13,117	>100%
Ammunition	200,000	35,300	21.4%	164,700	(14,527)	-11.3%	199,227	24,335	13.9%	174,892	71,412	69.0%
Hygiene and Cleaning Supplies	288,700	(6,001)	-2.0%	297,701	(25,489)	-7.8%	323,186	68,578	26.9%	254,608	25,983	11.4%
Aquatics (Pool) Supplies	17,000	7,971	88.3%	9,029	(3,273)	-66.9%	14,300	(908)	-6.0%	15,206	(3,270)	-17.7%
Painting Equipment & Supplies	521,232	(2,783)	-0.5%	524,016	284	0.1%	523,732	523,732	NA	-	(2,582)	-100.0%
Playground Equipment and Supplies	55,857	18,214	48.4%	37,643	(12,091)	-34.3%	49,734	(1,245)	-6.1%	52,960	19,662	59.1%
Lumber, Glass and Drywall	17,000	11,004	183.5%	5,996	5,070	>100%	926	(10,275)	-91.7%	11,201	9,201	>100%
Medical Supplies	715,690	(204,838)	-27.3%	920,618	224,653	32.3%	695,965	(58,448)	-7.7%	754,414	71,025	10.4%
Heating and Air Filters	5,000	2,250	81.8%	2,750	(3,750)	-100.0%	5,500	-	0.0%	5,500	2,750	100.0%
Food	83,950	51,265	156.8%	32,685	(55,294)	-167.6%	82,979	(18,864)	-18.5%	101,843	(111,034)	-76.5%
Laboratory Supplies	20,000	(96,879)	-94.8%	56,475	40,344	>100%	16,131	(5,797)	-26.4%	21,928	2,859	15.0%
Photographic Supplies	42,060	14,252	>100%	27,808	25,480	>100%	2,328	(4,812)	-67.5%	7,160	(8,570)	-57.2%
Medical Equipment	150,000	4,017	2.8%	145,983	(53,323)	-36.8%	199,356	83,109	71.5%	116,248	32,533	>100%
Paper And Other Printing Supplies	-	(18,254)	-100.0%	18,454	17,734	>100%	720	720	NA	-	-	>100%
Printed Materials	85,000	40,822	92.4%	44,178	(8,388)	-13.3%	52,282	(18,912)	-27.8%	72,204	13,318	22.6%
Shop Tools	-	(135)	-100.0%	35	(352)	-91.0%	387	387	NA	-	-	NA
Other Supplies	385,021	(12,059)	-3.0%	397,071	35,435	9.8%	361,636	(28,355)	-4.2%	619,991	262,503	73.4%
Arts & Crafts Supplies	35,000	(6,383)	-18.8%	40,583	5,077	14.3%	35,506	552	1.6%	34,954	11,460	48.8%
Sporting Goods Supplies	80,000	60,886	318.5%	19,114	(43,833)	-69.8%	62,947	(12,398)	-16.2%	75,137	42,750	132.0%
Safety Equipment	440,668	154,375	53.9%	286,293	(179,950)	-68.6%	466,249	153,299	49.0%	312,950	76,317	>100%
Pharmaceutical Supplies	762,000	339,786	80.5%	422,214	(15,824)	-2.7%	457,238	60,076	15.1%	397,162	(93,127)	-19.0%
Laboratory Supplies	-	-	100.0%	-	-	100.0%	-	-	100.0%	-	(18,613)	-100.0%
Greenhouse Maintenance Supplies	39,000	(1,280)	-7.8%	42,280	6,522	18.2%	35,758	2,532	7.6%	33,226	(5,521)	-14.2%
Special Events Supplies	74,845	63,239	>100%	11,606	(2,093)	-15.3%	13,699	5,729	71.9%	7,971	(1,684)	-17.4%
Motor Oil & Lubricants	-	-	#DIV/0!	-	(28)	-100.0%	29	29	NA	-	-	NA
Batteries	36,103	(770)	-2.1%	36,873	7,574	25.8%	29,299	26,374	>100%	2,925	(17,286)	-85.9%
Just In Time Office Supplies	289,844	48,685	20.2%	241,159	2,826	1.2%	238,333	(48,407)	-17.2%	287,821	26,572	10.2%
Building Maintenance Supplies	10,000	7,843	>100%	2,157	59	2.8%	2,098	(12,581)	-87.4%	16,679	(15,457)	-46.3%
Cement Sand & Gravel	-	-	100.0%	-	-	100.0%	-	-	100.0%	-	-	100.0%
Misc Maintenance Supplies	18,500	(21,691)	-54.0%	40,191	21,348	>100%	18,843	(1,997)	-9.5%	20,830	6,256	>100%
Materials & Supplies	6,580,591	1,226,462	22.9%	5,354,129	(494,359)	-8.5%	5,848,488	536,609	16.1%	5,311,878	706,622	15.3%
Maintenance Office Equipment	50,170	32,174	>100%	17,996	(3,843)	-21.9%	23,641	6,671	39.3%	16,970	(3,389)	-16.6%
Maintenance Contracts	3,938,238	1,480,951	60.3%	2,457,287	(818,330)	-20.8%	3,093,823	972,342	45.8%	2,121,481	889,441	>100%
Computer Hardware Maintenance	950,971	461,392	>100%	489,579	269,064	>100%	220,515	(431,729)	-66.2%	652,294	350,417	>100%
Computer Software Maintenance	3,312,046	858,421	35.0%	2,453,625	661,968	36.9%	1,791,657	484,589	37.1%	1,307,068	83,610	6.8%
Maintenance Electrical Equip	3,000	(5,789)	-65.8%	8,769	8,769	>100%	-	(1,308)	-100.0%	1,300	(1,230)	-48.4%
Maintenance Machinery & Tools	112,417	76,540	>100%	35,877	(208)	-0.6%	36,085	(28,834)	-44.3%	64,939	(35,737)	-35.5%
Maintenance Fire Apparatus	70,581	63,494	>100%	7,087	(4,188)	-57.1%	11,275	5,084	82.1%	6,191	(61,858)	-90.9%
Maintenance Vehicles	5,000	5,000	>100%	-	(50,280)	-100.0%	20,280	20,280	>100%	-	(86)	-100.0%
Repair Parts	374,000	43,918	13.3%	330,082	(7,803)	-14.9%	387,685	49,732	14.7%	337,953	19,185	6.0%
Car Washes	49,280	25,426	>100%	23,854	(7,628)	-32.0%	30,932	(12,088)	-35.8%	48,026	13,719	40.0%
Maintenance Misc. Equipment	180,000	(38,546)	-21.3%	214,548	10,543	5.2%	204,005	13,947	7.3%	190,058	56,033	41.8%
Maintenance Building	375,400	44,001	13.3%	331,399	81,208	32.5%	250,191	(123,579)	-34.3%	373,769	112,824	43.2%
Repair of Overhead Doors	96,500	14,275	17.4%	82,225	18,884	29.8%	63,341	(45,247)	-41.7%	108,588	44,075	68.3%
	-	-	100.0%	-	-	100.0%	-	-	100.0%	-	-	100.0%

## 16. Expense Detail

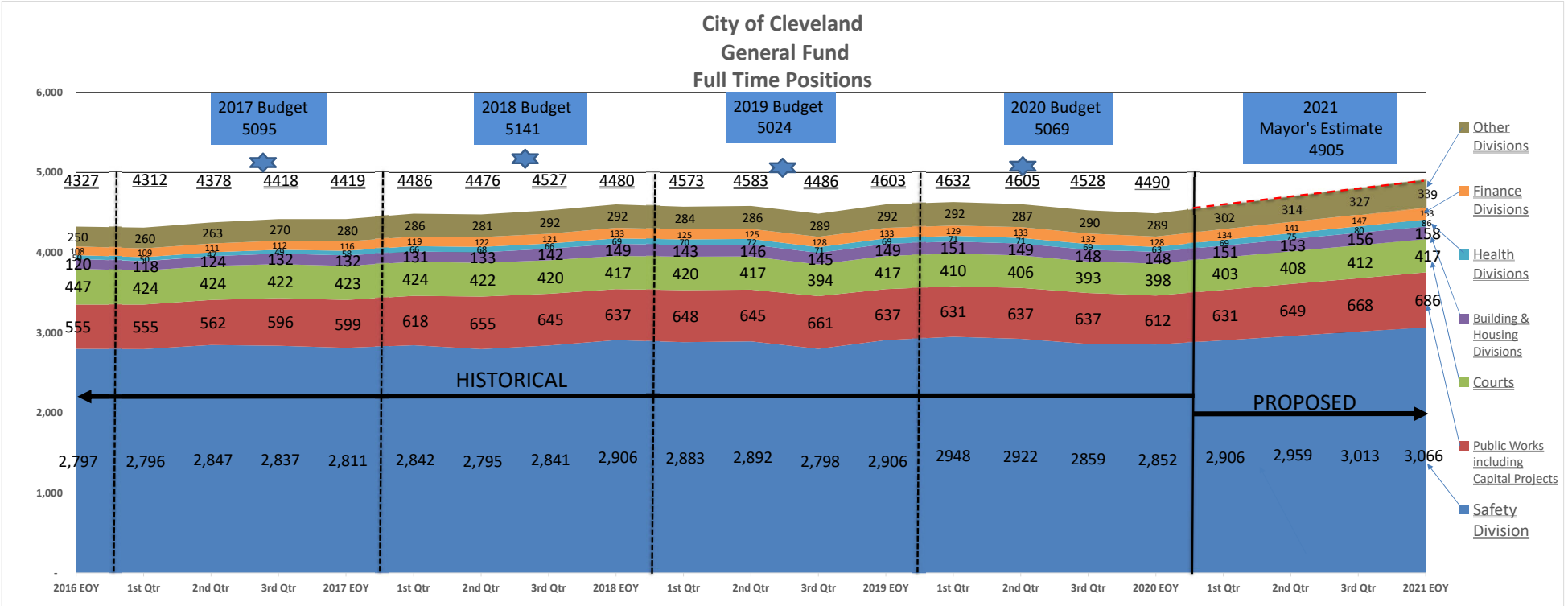
	2021 Mayor's Estimate	\$ change	% change	2020 Unaudited Actuals	\$ change	% change	2019 Audited Actuals	\$ change	% change	2018 Audited Actuals	\$ change	% change
<b>TOTAL GENERAL FUND</b>	<b>659,321,845</b>	<b>8,069,674</b>	<b>1.2%</b>	<b>\$ 651,252,171</b>	<b>\$ (34,481,872)</b>	<b>0.0%</b>	<b>\$ 685,734,043</b>	<b>\$ 50,796,754</b>	<b>0.0%</b>	<b>\$ 634,937,289</b>	<b>\$ 79,469,678</b>	<b>14.3%</b>
Maintenance	9,517,603	3,065,275	47.5%	6,452,328	318,898	5.2%	6,133,430	904,792	17.3%	5,228,638	1,467,075	39.0%
Court Costs	20,000	12,097	>100%	7,903	(9,711)	-10.9%	8,874	253	2.9%	8,621	(1,557)	-29.2%
Cash Short & Over	1,000	1,000	>100%	-	(100)	-100.0%	10					
Judgments, Damages, & Claims	5,032,800	(5,450,803)	-52.0%	10,483,403	2,593,282	32.9%	7,890,121	4,536,880	>100%	3,353,241	(7,804,787)	-69.9%
Police Chief Expense Fund	250,000	145,000	>100%	105,000	(145,000)	-60.0%	150,000	(50,000)	-25.0%	200,000	78,000	63.9%
Claims, Refunds, Miscellaneous -	5,303,800	(5,292,506)	-49.9%	10,596,306	2,547,301	31.6%	8,049,005	4,487,142	126.0%	3,561,862	(7,730,343)	-88.2%
Charges From Telephone Exchange	6,532,288	196,999	3.1%	6,335,289	1,168,683	22.6%	5,166,606	643,089	14.2%	4,523,517	996,031	28.2%
Charges From Radio Communications System	3,871,313	2,333,961	>100%	1,537,352	(451,133)	-29.1%	1,948,564	281,041	16.9%	1,667,523	(391,137)	-19.0%
Charges from Light and Power	-	(2,748)	-100.0%	2,748	2,748	>100%	-	(5,000)	-100.0%	5,003	2,711	>100%
Charges from Convention Center	-	-		-	-		-	-		-	-	
Charges from Water	2,150	1,650	>100%	500	(823)	-31.2%	562	(635)	-59.9%	1,401	789	128.7%
Charges from W.P.C.	14,258	(17,006)	-54.4%	31,264	7,792	33.2%	23,472	7,964	51.4%	15,508	12,962	>100%
Charges From Print & Reproduction	2,017,661	740,506	58.0%	1,277,155	(146,848)	-10.9%	1,423,798	9,193	0.6%	1,414,605	25,693	1.8%
Charges From Central Storeroom	530,490	104,097	24.4%	426,393	(50,365)	-10.5%	476,658	12,759	2.8%	463,899	(6,625)	-1.4%
Charges from MVM	13,513,772	659,736	5.1%	12,854,036	(562,944)	-4.3%	13,416,980	1,434,796	12.0%	11,982,184	1,724,118	16.8%
Charges from Waste Collection	395,000	113,655	40.4%	281,345	(106,478)	-27.8%	389,824	39,538	11.3%	350,286	(53,180)	-14.2%
Charges from Parks	6,670	4,082	>100%	2,588	(1,882)	-69.0%	6,470	-	0.0%	6,470	5,168	>100%
Charges from Community Development	-	-		-	-		-	-		-	-	
Charges from Utilities Admin	-	-		-	-		-	-		-	-	
Interdepartment Service Charge	26,883,602	4,134,932	18.2%	22,748,670	(104,264)	-0.5%	22,852,934	2,422,538	11.9%	20,430,396	2,316,529	12.8%
Transfer To Rainy Day Res Fund	-	-		-	(5,000,000)	-100.0%	5,000,000	-	0.0%	5,000,000	5,000,000	>100%
Transfer to Other SubClasses	5,120,000	(6,096,390)	-54.4%	11,216,330	2,137,817	23.5%	9,078,513	3,798,187	71.9%	5,280,326	3,280,326	164.0%
Transfer to Debt Service Fund	10,982,709	2,187,315	24.9%	8,795,394	(544,592)	-6.7%	9,329,986	96,593	1.0%	9,233,393	2,109,249	29.6%
Transfer to Stadium Fund	10,194,803	708,203	7.5%	9,486,600	(5,142,963)	-53.5%	10,597,563	327,288	3.2%	10,270,275	587,014	6.1%
Subsidy To St Construction	12,072,066	(1,837,914)	-13.3%	13,900,000	(33,775,488)	-49.8%	27,675,489	9,365,489	51.1%	18,310,000	8,163,675	80.5%
Transfer to School Recreation Fund	1,125,000	-	0.0%	1,125,000	-	0.0%	1,125,000	-	0.0%	1,125,000	-	
Transfer to IX Center	-	-		-	-		-	-		-	(142,228)	-100.0%
Subsidy To Sinking Fund	686,819	(110,181)	-13.8%	797,000	278,998	53.9%	518,002	(251,998)	-33.7%	770,000	167,236	27.7%
Subsidy To Cemetery	352,989	202,989	>100%	150,000	33,475	28.7%	116,525	(133,475)	-100.0%	250,000	76,648	44.2%
Transfer to Parking Facilities	-	(2,000,000)	-100.0%	2,000,000	2,000,000	>100%	-	-		-	-	
Subsidy to West Side Market	738,926	738,926	>100%	-	-		-	-		-	-	
Subsidy To Golf Course	806,447	101,447	14.4%	705,000	(131,880)	-18.1%	928,988	(271,012)	-29.3%	1,200,000	1,200,000	
Subsidy to Convention Center	1,922,570	172,570	9.9%	1,750,000	264,893	17.6%	1,485,107	(264,893)	-15.4%	1,750,000	667,804	61.7%
Interfund Subsidies - - - - -	44,002,329	(5,922,995)	-11.9%	49,925,324	(15,929,849)	-24.2%	65,855,173	12,666,180	23.8%	53,188,994	21,109,724	65.8%
Transfer to Capital Project	9,000	(13,960,054)	-99.9%	13,969,054	(16,491,445)	-54.1%	30,460,499	(97,101)	-0.3%	30,557,600	30,103,724	>100%
Capital Outlay - - - - -	9,000	(13,960,054)	-99.9%	13,969,054	(16,491,445)	-54.1%	30,460,499	(97,101)	-0.3%	30,557,600	30,103,724	>100%
Transfers to Other Subfunds	-	-		-	-		-	-		-	-	
Principal	-	-		-	-		-	-		-	(250,000)	-100.0%
Debt Service - - - - -	-	-		-	-		-	-		-	(250,000)	-100.0%
Expenditure Recovery - - - - -	-	(11,718)	-100.0%	11,718	4,680	66.6%	7,032	(46,790)	-66.9%	53,822	2,091	4.0%
Other Expenditures	167,435,276	(13,743,825)	-8.2%	181,179,101	(38,306,734)	-21.2%	219,485,835	29,382,361	15.5%	190,103,473	57,473,913	30.2%
TOTAL EXPENDITURES:	659,321,845	8,069,670	1.3%	651,252,175	(34,481,905)	-5.2%	685,734,080	50,796,790	8.0%	634,937,290	79,469,679	12.5%
=====	-	1.02	-1	(4)	(37)	(37.03)	(1)					
TOTALS PER MAYOR'S ESTIMATE SUMMARY	659,321,845	\$ (26,412,198)		651,252,171			685,734,043	\$ 50,796,754		634,937,289	\$ 79,469,678	14.3%
Annual Increase / (decrease)	1.2%			-5.0%			8.0%			14.3%		



## General Fund Full Time Employee Headcount & Annual Salary Expense



18. Salary Wage Cost Analysis Health Self Insurance Fund Budget





## 19.Headcount by Division

<div> <div>Full Time Positions</div> <div>2021 BUDGET</div> </div>										
<div> <div>6,315</div> <div>Total General Fund Headcount Including FTEs, Part Time, Seasonal &amp; Board Members</div> </div>										
<div> <div> <div>Board Members</div> <div>Seasonal</div> <div>Part Time</div> <div>Full Time Headcount</div> <div>2021 Headcount Increase</div> <div>Change From December 2020 Actuals</div> <div>% Increase</div> <div>Vacancies as of End of 2020</div> <div>2020 Approved Full Time Headcounts</div> <div>2020 December 31st FT Headcounts</div> </div> </div>										
<b>TOTAL GENERAL FUND HEADCOUNT</b>	<b>60</b>	<b>697</b>	<b>653</b>	<b>4,905</b>	<b>415</b>	<b>9.2%</b>		<b>579</b>	<b>5,069</b>	<b>4,490</b>
<b>TOTAL SAFETY DEPARTMENT</b>	<b>9</b>	<b>0</b>	<b>399</b>	<b>3066</b>	<b>214</b>	<b>7.5%</b>		<b>250</b>	<b>3102</b>	<b>2852</b>
Police			393	1854	94	5%		121	1881	1760
Fire				774	61	9%		61	774	713
Emergency Medical Service				332	52	19%		52	332	280
Correction				2	1	100%		-	1	1
Animal Care and Control			5	32	0	0%		4	36	32
Office of Professional Standards				14	1	8%		2	15	13
Police Review Board	9			1	0	0%		-	1	1
Community Police Commission				5	0	0%		-	5	5
Police Inspector General				2	1	100%		2	3	1
Department of Justice			1	11	3	38%		4	12	8
Safety Administration				39	1	3%		4	42	38
<b>TOTAL CAPITAL PROJECTS AND PUBLIC WORKS</b>	<b>0</b>	<b>678</b>	<b>200</b>	<b>686</b>	<b>74</b>	<b>13.3%</b>		<b>111</b>	<b>723</b>	<b>612</b>
Capital Projects			3	61	3	5%		9	67	58
Public Works Administration				33	1	3%		6	38	32
Waste Collection and Disposal w/avg. seasonal		36	1	237	51	27%		51	237	186
Property Management			1	71	4	6%		7	74	67
Recreation		263	195	128	10	8%		21	139	118
On Street Parking				15	0	0%		6	21	15
Parks Maintenance and Properties		379		110	4	4%		8	114	106
Traffic Engineering				31	1	3%		3	33	30
<b>TOTAL ALL OTHER GF DEPARTMENTS</b>	<b>51</b>	<b>19</b>	<b>54</b>	<b>1153</b>	<b>127</b>	<b>13.0%</b>		<b>218</b>	<b>1,244</b>	<b>1026</b>
Municipal Court - Judicial			11	228	4	2%		37	261	224
Municipal Court - Housing			3	48	8	20%		11	51	40
Municipal Court - Clerk's			10	141	7	5%		21	155	134
Building & Housing - Directors Office				31	5	19%		6	32	26
Building & Housing Code Enforcement				108	4	4%		12	116	104
Building & Housing Construction Permitting				19	1	6%		3	21	18
Health Administration				15	3	25%		1	13	12
Health				38	12	46%		11	37	26
Environment				23	3	15%		3	23	20
Air				8	3	60%		3	8	5
Health, Equity and Social Justice				2	2	>100%		-		0

## 19.Headcount by Division

	Total General Fund Headcount Including FTEs, Part Time, Seasonal & Board Members			2021 Headcount Increase				Vacancies as of End of 2020	2020 Approved Full Time Headcounts	2020 December 31st FT Headcounts
	Board Members	Seasonal	Part Time	Full Time Headcount	Change From December 2020 Actuals	% Increase				
Finance Administration			5	12	4	50%		2	10	8
Accounts			1	21	5	31%		1	17	16
Assessments and Licenses				50	8	19%		12	54	42
Treasury				6	0	0%		2	8	6
Purchases & Supplies				9	2	29%		3	10	7
Internal Audit				6	2	50%		5	9	4
Financial Reporting			3	16	0	0%		(2)	14	16
Information Systems Services			3	33	4	14%		6	35	29
Office of Budget and Management				8	1	14%		2	9	7
Office of Quality Ctrl & Perform Mgmt			1	12	0	0%		-	12	12
Office of Sustainability			1	10	0	0%		-	10	10
Mayor's Office			1	24	5	26%		9	28	19
Law				80	8	11%		16	88	72
City Planning	6			20	0	0%		3	23	20
Community Relations Board	15			21	0	0%		3	24	21
Office of Equal Opportunity				9	2	29%		2	9	7
Office of Prevention, Intervention and Opportunity				19	14	>100%		14	19	5
Council			10	61	6	11%		6	61	55
Landmarks	7			2	0	0%		-	2	2
Board of Building Standards and Appeals	5			1	0	0%		-	1	1
Board of Zoning Appeals	5			2	0	0%		-	2	2
Civil Service Commission	5		1	8	2	33%		3	9	6
Boxing and Wrestling Commission	3									
Aging			2	16	2	14%		6	20	14
Human Resources			2	21	4	24%		5	22	17
Community Development Director's Office	5			5	2	67%		6	9	3
Economic Development				20	4	25%		6	22	16

## 20. Safety, Waste Streets Division Heacount History

1 of 1

	2021	BUDGET	2020	2019	2018	2017	2016	2015	2014
<b>Cleveland Population</b> <u>(interpolated between 2000 and 2010 census dates and held constant beyond 2010)</u>									
	396,815		396,815	396,815	396,815	396,815	396,815	396,815	396,815
<b>Total Safety Workforce</b>									
<u>Full Time Headcount (yr end)</u>	NA		2,846	2,906	2,800	2,811	2,797	2,870	2,925
Approved Budget Head Count	3,067		3,100	3,095	3,242	3,206	3,019	2,989	3,005
# of positions up/(down) from Approved Head count at yr end	NA		(254)	(189)	(442)	(395)	(222)	(119)	(80)
Payroll Expense	\$ 198,630,752		\$ 182,254,614	\$ 185,685,109	\$ 172,380,389	\$ 163,386,439	\$ 169,408,375	\$ 165,371,000	\$ 159,447,154
<u>Overtime Expense</u>	NA		\$ 27,656,398	\$ 29,158,474	\$ 30,810,189	\$ 28,092,380	\$ 29,128,061	\$ 24,110,799	\$ 21,296,910
Overtime Approved Budget	\$ 25,590,000		\$ 27,987,500	\$ 26,017,500	\$ 26,012,508	\$ 22,747,402	\$ 20,500,000	\$ 19,600,000	\$ 21,179,000
Overtime over / (under) Approved Budget	NA		\$ (331,102)	\$ 3,140,974	\$ 4,797,681	\$ 5,344,978	\$ 8,628,061	\$ 4,510,799	\$ 117,910
Overtime % of Payroll Expense	NA		15%	16%	18%	17%	17%	15%	13%
<u>Per Capita</u>									
Full Time Payroll Expense	\$ 501		\$ 459	\$ 468	\$ 434	\$ 412	\$ 427	\$ 417	\$ 402
Headcount (per 1000 residents)	7.7		7.2	7.3	7.1	7.1	7.0	7.2	7.4
<b>Police</b>									
<u>Full Time Headcount (yr end)</u>	NA		1760	1,764	1,668	1,626	1,654	1,710	1,750
Approved Budget Head Count	1854		1881	1,879	1,876	1,868	1,773	1,774	1,757
# of positions up/(down) from Approved Head count at yr end	NA		(121)	(115)	(208)	(242)	(119)	(64)	(7)
Payroll Expense (Uniform & Non-uniform)	\$ 119,062,034		\$ 115,250,863	\$ 110,118,635	\$ 104,759,472	\$ 96,293,452	\$ 103,217,902	\$ 97,333,802	\$ 94,661,301
Police force Grant Revenue	\$ (416,666)		\$ (630,141)	\$ (912,538)	\$ (620,915)	\$ (1,056,689)	\$ (101,594)	\$ (363,001)	\$ (1,758,158)
<u>Overtime Expense (Uniform &amp; Non-uniform)</u>	NA		\$ 16,340,332	\$ 18,587,495	\$ 19,279,734	\$ 16,816,862	\$ 17,444,154	\$ 14,140,227	\$ 12,770,905
Overtime Approved Budget	\$ 14,700,000		\$ 15,700,000	\$ 14,250,000	\$ 14,250,000	\$ 13,400,000	\$ 12,400,000	\$ 11,500,000	\$ 12,200,000
Overtime over / (under) Approved Budget	NA		\$ 640,332	\$ 4,337,495	\$ 5,029,734	\$ 3,416,862	\$ 5,044,154	\$ 2,640,227	\$ 570,905
Overtime % of Payroll Expense	12%		14%	17%	18%	17%	17%	15%	13%
<u>Per Capita</u>									
Full Time Payroll Expense	\$ 300		\$ 290	\$ 278	\$ 264	\$ 243	\$ 260	\$ 245	\$ 239
Headcount (per 1000 residents)	4.7		4.7	4.7	4.2	4.1	4.2	4.3	4.4
<b>Police Control Boards</b>									
<u>Full Time Headcount (yr end)</u>	NA		22	32	22	18	10	-	
Approved Budget Head Count	34		34	34	34	27	28		
# of positions up/(down) from Approved Head count at yr end	NA		-12	-2	-12	-9	-18		
Payroll Expense (Uniform & Non-uniform)	2,314,916		2,111,037	1,865,123	1,485,993	\$ 891,880	\$ 455,297		
<u>Overtime Expense</u>	NA		546,146.8	334,450.7	546,146.8	\$ 352,432	\$ 12,319		
Overtime Approved Budget	247,500		563,400	807,077	1,507,500	\$ 1,936,911	\$ 1,936,911		
Overtime over / (under) Approved Budget	NA		\$ (17,253)	\$ (472,626)	\$ (961,353)	\$ (1,584,479)	\$ (1,924,592)		
Overtime % of Payroll Expense	11%		26%	18%	37%	40%	3%		
<b>Fire</b>									
<u>Full Time Headcount (yr end)</u>	NA		713	751	751	746	730	749	750
Approved Budget Head Count	774		774	774	774	756	751	751	771
# of positions up/(down) from Approved Head count at yr end	NA		(61)	(23)	(23)	(10)	(21)	(2)	(21)
Payroll Expense (Uniform & Non-uniform)	\$ 55,899,741		\$ 47,530,104	\$ 55,881,845	\$ 47,530,104	\$ 47,011,709	\$ 46,748,045	\$ 48,424,829	\$ 46,150,065
<u>Overtime Expense (Uniform &amp; Non-uniform)</u>	NA		\$ 8,330,619	\$ 7,147,433	\$ 8,032,349	\$ 7,114,376	\$ 7,434,385	\$ 6,471,293	\$ 4,917,750
Overtime Approved Budget	\$ 7,690,000		\$ 8,382,500	\$ 8,382,500	\$ 7,782,508	\$ 5,867,402	\$ 5,220,000	\$ 5,220,000	\$ 5,820,000
Overtime over / (under) Approved Budget	NA		\$ (51,881)	\$ (1,235,067)	\$ 249,841	\$ 1,246,974	\$ 2,214,385	\$ 1,251,293	\$ (902,250)
Overtime % of Payroll Expense	14%		18%	13%	17%	15%	16%	13%	11%

## 20. Safety, Waste Streets Division Heacount History

	2021	BUDGET	2020	2019	2018	2017	2016	2015	2014
<b>Cleveland Population</b>									
<u>(interpolated between 2000 and 2010 census dates and held constant beyond 2010)</u>									
	396,815		396,815	396,815	396,815	396,815	396,815	396,815	396,815
<b>Emergency Medical Service</b>									
Full Time Headcount (yr end)	NA		280	286	300	262	232	231	237
Approved Budget Head Count	332		332	333	333	333	261	261	261
# of positions up/(down) from Approved Head count at yr end			(52)	(47)	(33)	(71)	(29)	(30)	(24)
Payroll Expense	\$ 17,127,261	\$	13,595,951	\$ 14,009,184	\$ 13,595,951	\$ 11,691,649	\$ 11,349,735	\$ 11,474,923	\$ 11,111,389
Overtime Expense	NA	\$	2,913,378	\$ 3,301,719	\$ 2,913,378	\$ 2,850,441	\$ 2,885,097	\$ 2,398,308	\$ 2,224,896
Overtime Approved Budget	\$ 3,120,000	\$	3,800,000	\$ 3,300,000	\$ 2,800,000	\$ 2,300,000	\$ 1,900,000	\$ 1,900,000	\$ 2,000,000
Overtime over / (under) Approved Budget	NA	\$	(886,622)	\$ 1,719	\$ 113,378	\$ 550,441	\$ 985,097	\$ 498,308	\$ 224,896
Overtime % of Payroll Expense	18%		21%	24%	21%	24%	25%	21%	20%
<b>Corrections</b>									
Full Time Headcount (yr end)	NA		1	1	1	105	122	122	129
Approved Budget Head Count	2		1	1	153	153	151	141	156
# of positions up/(down) from Approved Head count at yr end	NA		-	-	(152)	(48)	(29)	(19)	(27)
Payroll Expense	\$ 140,002	\$	54,646	\$ 54,013	\$ 1,742,500	\$ 4,602,556	\$ 4,765,858	\$ 4,868,571	\$ 4,466,262
Overtime Expense	NA	\$	-	\$ 785	\$ 488,210	\$ 1,203,818	\$ 1,197,091	\$ 987,202	\$ 1,260,221
Overtime Approved Budget	\$ -	\$	5,000	\$ 5,000	\$ 1,100,000	\$ 1,100,000	\$ 900,000	\$ 900,000	\$ 1,100,000
Overtime over / (under) Approved Budget	NA	\$	(5,000)	\$ (4,215)	\$ (611,790)	\$ 103,818	\$ 297,091	\$ 87,202	\$ 160,221
Overtime % of Payroll Expense	0%		0%	1%	28%	26%	25%	20%	28%
<b>Animal Care and Control</b>									
Full Time Headcount (yr end)	NA		32	32	23	18	15	16	15
Approved Budget Head Count	32		36	33	31	31	16	16	16
# of positions up/(down) from Approved Head count at yr end	NA		(4)	(1)	(8)	(13)	(1)	-	(1)
Payroll Expense	\$ 1,376,699	\$	1,332,039	\$ 1,247,403	\$ 886,395	\$ 610,494	\$ 558,517	\$ 639,400	\$ 573,784
Overtime Expense	NA	\$	42,401	\$ 70,242	\$ 43,953	\$ 70,790	\$ 83,095	\$ 47,327	\$ 44,207
Overtime Approved Budget	\$ 60,000	\$	60,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 34,000
Overtime over / (under) Approved Budget	NA	\$	(17,599)	\$ 30,242	\$ 3,953	\$ 30,790	\$ 43,095	\$ 7,327	\$ 10,207
Overtime % of Payroll Expense	4%		3%	6%	5%	12%	15%	7%	8%
<b>Safety Administration</b>									
Full Time Headcount (yr end)	NA		38	40	35	36	34	42	44
Approved Budget Head Count	39		42	41	41	38	39	46	44
# of positions up/(down) from Approved Head count at yr end	NA		(4)	(1)	(6)	(2)	(5)	(4)	-
Payroll Expense	\$ 2,710,099	\$	2,379,974	\$ 2,508,906	\$ 2,379,974	\$ 2,284,698	\$ 2,313,021	\$ 2,629,475	\$ 2,484,353
Overtime Expense	NA	\$	29,668	\$ 50,800	\$ 52,565	\$ 36,093	\$ 84,239	\$ 66,442	\$ 78,931
Overtime Approved Budget	\$ 20,000	\$	40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 25,000
Overtime over / (under) Approved Budget	NA	\$	(10,332)	\$ 10,800	\$ 12,565	\$ (3,907)	\$ 44,239	\$ 26,442	\$ 53,931
Overtime % of Payroll Expense	1%		1%	2%	2%	2%	4%	3%	3%

## 20. Safety, Waste Streets Division Heacount History

	2021	BUDGET	2020	2019	2018	2017	2016	2015	2014
<b>Cleveland Population</b>									
<u>(interpolated between 2000 and 2010 census dates and held constant beyond 2010)</u>	396,815		396,815	396,815	396,815	396,815	396,815	396,815	396,815
<b>Waste Collection and Disposal</b>									
<u>Full Time Headcount (yr end)</u>	NA		186	201	183	187	170	166	181
Approved Budget Head Count	237		237	237	237	237	222	232	232
# of positions up/(down) from Approved Head count at yr end	NA		(51)	(36)	(54)	(50)	(52)	(66)	(51)
Payroll Expense	\$ 9,922,259	\$	8,856,501	\$ 9,030,812	\$ 8,643,488	\$ 8,093,971	\$ 7,588,901	\$ 7,571,097	\$ 7,830,598
<u>Overtime Expense</u>	NA	\$	1,236,015	\$ 1,940,722	\$ 1,276,411	\$ 1,325,365	\$ 1,226,373	\$ 1,422,761	\$ 1,093,882
Overtime Approved Budget	\$ 504,502	\$	504,502	\$ 504,502	\$ 504,502	\$ 504,502	\$ 470,859	\$ 470,859	\$ 448,437
Overtime over / (under) Approved Budget	NA	\$	731,513	\$ 1,436,220	\$ 771,909	\$ 820,863	\$ 755,514	\$ 951,902	\$ 645,445
Overtime % of Payroll Expense	5%		14%	21%	15%	16%	16%	19%	14%

<b>Streets</b>									
<u>Full Time Headcount (yr end)</u>	NA		147	143	143	138	135	135	137
Approved Budget Head Count	151		152	152	151	151	151	151	151
# of positions up/(down) from Approved Head count at yr end	NA		(5)	(9)	(8)	(13)	(16)	(16)	(14)
Full Time Payroll Expense	\$ 8,246,667	\$	8,694,300	\$ 8,709,368	\$ 8,160,910	\$ 7,777,692	\$ 7,574,824	\$ 7,568,201	\$ 7,347,725
<u>Seasonal Headcount (PEAK)</u>	NA		125	125	125	119	118	114	115
Approved Budget Seasonal Head Count	127		127	127	127	127	127	127	127
# of positions up/(down) from Approved Head count	NA		(2)	(2)	(2)	(8)	(9)	(13)	(12)
Seasonal Payroll Expense	\$ 3,531,772	\$	3,890,175	\$ 4,067,814	\$ 3,905,784	\$ 3,507,447	\$ 2,218,106	\$ 2,801,734	\$ 2,792,562
<u>Overtime Expense</u>	NA	\$	1,034,210	\$ 1,111,334	\$ 1,071,829	\$ 682,998	\$ 747,850	\$ 993,950	\$ 1,001,893
Overtime Approved Budget	\$ 1,000,000	\$	1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Overtime over / (under) Approved Budget		\$	34,210	\$ 111,334	\$ 71,829	\$ (317,002)	\$ (252,150)	\$ (6,050)	\$ 1,893
Overtime % of Full Time Payroll Expense	12%		12%	13%	13%	9%	10%	13%	14%

## 20. Safety, Waste Streets Division Heacount History

1 of 1

	2013	2012	2011	2010	2009	2008
<b>Cleveland Population</b>						
<u>(interpolated between 2000 and 2010 census dates and held constant beyond 2010)</u>						
	396,815	396,815	396,815	<u>396,815</u>	404,973.80	413,132.60
<b>Total Safety Workforce</b>						
<u>Full Time Headcount (yr end)</u>	2,914	2,879	2,813	3,093	3,243	3,276
Approved Budget Head Count	3,011	2,964	3,169	3,245	3,334	3,366
# of positions up/(down) from Approved Head count at yr end	(97)	(85)	(356)	(152)	(91)	(90)
Payroll Expense	\$ 164,800,353	\$ 158,550,008	\$ 159,390,019	\$ 167,795,749	\$ 172,743,378	\$ 170,291,978
Overtime Expense	\$ 24,030,090	\$ 21,767,667	\$ 20,936,506	\$ 20,520,304	\$ 21,522,240	\$ 22,971,300
Overtime Approved Budget	\$ 21,325,767	\$ 20,283,372	\$ 20,141,490	\$ 20,724,443	\$ 22,380,123	\$ 17,003,270
Overtime over / (under) Approved Budget	\$ 2,704,323	\$ 1,484,295	\$ 795,016	\$ (204,139)	\$ (857,883)	\$ 5,968,030
Overtime % of Payroll Expense	15%	14%	13%	12%	12%	13%
<u>Per Capita</u>						
Full Time Payroll Expense	\$ 415	\$ 400	\$ 402	\$ 423	\$ 427	\$ 412
Headcount (per 1000 residents)	7.3	7.3	7.1	7.8	8.0	7.9
<b>Police</b>						
	a					
<u>Full Time Headcount (yr end)</u>	1,702	1,692	1,649	1,796	1,883	1,911
Approved Budget Head Count	1,758	1,736	1,807	1,863	1,907	1,920
# of positions up/(down) from Approved Head count at yr end	(56)	(44)	(158)	(67)	(24)	(9)
Payroll Expense (Uniform & Non-uniform)	\$ 98,403,068	\$ 94,407,961	\$ 93,820,566	\$ 97,919,733	\$ 100,736,666	\$ 98,303,341
Police force Grant Revenue	\$ (2,606,577)	\$ (5,460,617)	\$ (3,934,224)	\$ (2,562,960)	\$ (2,121,655)	\$ (1,173,669)
Overtime Expense (Uniform & Non-uniform)	\$ 13,572,177	\$ 12,151,865	\$ 10,895,917	\$ 10,568,002	\$ 11,147,310	\$ 11,488,741
Overtime Approved Budget	\$ 12,094,249	\$ 11,265,974	\$ 10,744,053	\$ 11,309,529	\$ 12,566,143	\$ 8,896,060
Overtime over / (under) Approved Budget	\$ 1,477,928	\$ 885,891	\$ 151,864	\$ (741,527)	\$ (1,418,833)	\$ 2,592,681
Overtime % of Payroll Expense	14%	13%	12%	11%	11%	12%
<u>Per Capita</u>						
Full Time Payroll Expense	\$ 248	\$ 238	\$ 236	\$ 247	\$ 249	\$ 238
Headcount (per 1000 residents)	4.3	4.3	4.2	4.5	4.6	4.6
<b>Police Control Boards</b>						
<u>Full Time Headcount (yr end)</u>						
Approved Budget Head Count						
# of positions up/(down) from Approved Head count at yr end						
Payroll Expense (Uniform & Non-uniform)						
Overtime Expense						
Overtime Approved Budget						
Overtime over / (under) Approved Budget						
Overtime % of Payroll Expense						
<b>Fire</b>						
<u>Full Time Headcount (yr end)</u>	782	761	783	869	894	887
Approved Budget Head Count	774	795	872	922	907	889
# of positions up/(down) from Approved Head count at yr end	8	(34)	(89)	(53)	(13)	(2)
Payroll Expense (Uniform & Non-uniform)	\$ 48,155,259	\$ 47,115,019	\$ 48,729,715	\$ 51,975,866	\$ 52,947,996	\$ 52,116,609
Overtime Expense (Uniform & Non-uniform)	\$ 6,366,032	\$ 5,536,239	\$ 6,299,056	\$ 6,357,212	\$ 6,310,665	\$ 6,045,228
Overtime Approved Budget	\$ 5,772,518	\$ 5,492,758	\$ 6,321,000	\$ 6,321,096	\$ 6,231,463	\$ 5,077,044
Overtime over / (under) Approved Budget	\$ 593,514	\$ 43,481	\$ (21,944)	\$ 36,116	\$ 79,202	\$ 968,184
Overtime % of Payroll Expense	13%	12%	13%	12%	12%	12%

## 20. Safety, Waste Streets Division Heacount History

	2013	2012	2011	2010	2009	2008
<b>Cleveland Population</b>						
<u>(interpolated between 2000 and 2010 census dates and held constant beyond 2010)</u>						
	396,815	396,815	396,815	<u>396,815</u>	404,973.80	413,132.60
<b>Emergency Medical Service</b>						
<u>Full Time Headcount (yr end)</u>	252	243	194	218	236	256
Approved Budget Head Count	273	225	267	236	274	306
# of positions up/(down) from Approved Head count at yr end	(21)	18	(73)	(18)	(38)	(50)
Payroll Expense	\$ 10,898,184	\$ 9,728,039	\$ 9,452,665	\$ 10,144,971	\$ 10,925,032	\$ 11,620,123
<u>Overtime Expense</u>	\$ 2,509,359	\$ 2,593,770	\$ 2,484,632	\$ 2,377,929	\$ 2,877,975	\$ 3,219,797
Overtime Approved Budget	\$ 2,300,000	\$ 2,350,000	\$ 2,060,000	\$ 2,070,000	\$ 2,300,000	\$ 2,000,000
Overtime over / (under) Approved Budget	\$ 209,359	\$ 243,770	\$ 424,632	\$ 307,929	\$ 577,975	\$ 1,219,797
Overtime % of Payroll Expense	23%	27%	26%	23%	26%	28%
<b>Corrections</b>						
<u>Full Time Headcount (yr end)</u>	128	140	146	168	187	179
Approved Budget Head Count	156	161	180	180	202	202
# of positions up/(down) from Approved Head count at yr end	(28)	(21)	(34)	(12)	(15)	(23)
Payroll Expense	\$ 4,905,626	\$ 5,187,168	\$ 5,395,969	\$ 5,773,530	\$ 6,034,829	\$ 6,075,583
<u>Overtime Expense</u>	\$ 1,494,327	\$ 1,421,698	\$ 1,205,957	\$ 1,165,651	\$ 1,107,115	\$ 2,126,189
Overtime Approved Budget	\$ 1,100,000	\$ 1,100,000	\$ 950,000	\$ 950,000	\$ 1,200,000	\$ 961,278
Overtime over / (under) Approved Budget	\$ 394,327	\$ 321,698	\$ 255,957	\$ 215,651	\$ (92,885)	\$ 1,164,911
Overtime % of Payroll Expense	30%	27%	22%	20%	18%	35%
<b>Animal Care and Control</b>						
<u>Full Time Headcount (yr end)</u>	15	14	14	14	14	14
Approved Budget Head Count	15	14	14	14	14	14
# of positions up/(down) from Approved Head count at yr end	-	-	-	-	-	-
Payroll Expense	\$ 550,482	\$ 518,581	\$ 515,663	\$ 481,019	\$ 527,626	\$ 498,473
<u>Overtime Expense</u>	\$ 43,141	\$ 39,457	\$ 31,256	\$ 24,635	\$ 23,056	\$ 23,946
Overtime Approved Budget	\$ 34,000	\$ 29,640	\$ 21,437	\$ 23,818	\$ 26,464	\$ 26,464
Overtime over / (under) Approved Budget	\$ 9,141	\$ 9,817	\$ 9,819	\$ 817	\$ (3,408)	\$ (2,518)
Overtime % of Payroll Expense	8%	8%	6%	5%	4%	5%
<b>Safety Administration</b>						
<u>Full Time Headcount (yr end)</u>	35	29	27	28	29	29
Approved Budget Head Count	35	33	29	30	30	35
# of positions up/(down) from Approved Head count at yr end	-	(4)	(2)	(2)	(1)	(6)
Payroll Expense	\$ 1,887,734	\$ 1,593,240	\$ 1,475,441	\$ 1,500,630	\$ 1,571,229	\$ 1,677,849
<u>Overtime Expense</u>	\$ 45,054	\$ 24,638	\$ 19,688	\$ 26,875	\$ 56,119	\$ 67,399
Overtime Approved Budget	\$ 25,000	\$ 45,000	\$ 45,000	\$ 50,000	\$ 56,053	\$ 42,424
Overtime over / (under) Approved Budget	\$ 20,054	\$ (20,362)	\$ (25,312)	\$ (23,125)	\$ 66	\$ 24,975
Overtime % of Payroll Expense	2%	2%	1%	2%	4%	4%

## 20. Safety, Waste Streets Division Heacount History

	2013	2012	2011	2010	2009	2008
<b>Cleveland Population</b>						
<u>(interpolated between 2000 and 2010 census dates and held constant beyond 2010)</u>	396,815	396,815	396,815	<u>396,815</u>	404,973.80	413,132.60
<b>Waste Collection and Disposal</b>						
<u>Full Time Headcount (yr end)</u>	194	188	209	218	216	219
Approved Budget Head Count	231	231	245	245	245	245
# of positions up/(down) from Approved Head count at yr end	(37)	(43)	(36)	(27)	(29)	(26)
Payroll Expense	\$ 7,927,649	\$ 7,522,768	\$ 8,220,421	\$ 8,265,122	\$ 8,875,036	\$ 8,142,691
<u>Overtime Expense</u>	\$ 574,866	\$ 542,047	\$ 450,277	\$ 447,607	\$ 431,508	\$ 409,955
Overtime Approved Budget	\$ 448,437	\$ 448,437	\$ 435,376	\$ 396,203	\$ 440,225	\$ 443,960
Overtime over / (under) Approved Budget	\$ 126,429	\$ 93,610	\$ 14,901	\$ 51,404	\$ (8,717)	\$ (34,005)
Overtime % of Payroll Expense	7%	7%	5%	5%	5%	5%

<b>Streets</b>						
<u>Full Time Headcount (yr end)</u>	139	139	131	146	NA	173
Approved Budget Head Count	151	151	139	147	169	173
# of positions up/(down) from Approved Head count at yr end	(12)	(12)	(8)	(1)	NA	-
Full Time Payroll Expense	\$ 7,620,556	\$ 7,304,379	\$ 6,683,326	\$ 7,056,523	\$ 8,585,882	\$ 8,557,888
<u>Seasonal Headcount (PEAK)</u>	128	153	118	111	NA	108
Approved Budget Seasonal Head Count	126	152	117	105	110	110
# of positions up/(down) from Approved Head count	2	1	1	6	NA	(2)
Seasonal Payroll Expense	\$ 2,762,417	\$ 2,139,848	\$ 1,999,126	\$ 2,041,213	\$ 2,151,369	\$ 1,846,293
<u>Overtime Expense</u>	\$ 847,035	\$ 728,282	\$ 883,255	\$ 732,390	\$ 669,351	\$ 1,038,943
Overtime Approved Budget	\$ 1,000,000	\$ 705,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 650,000
Overtime over / (under) Approved Budget	\$ (152,965)	\$ 23,282	\$ (16,745)	\$ (167,610)	\$ (230,649)	\$ 388,943
Overtime % of Full Time Payroll Expense	11%	10%	13%	10%	8%	12%

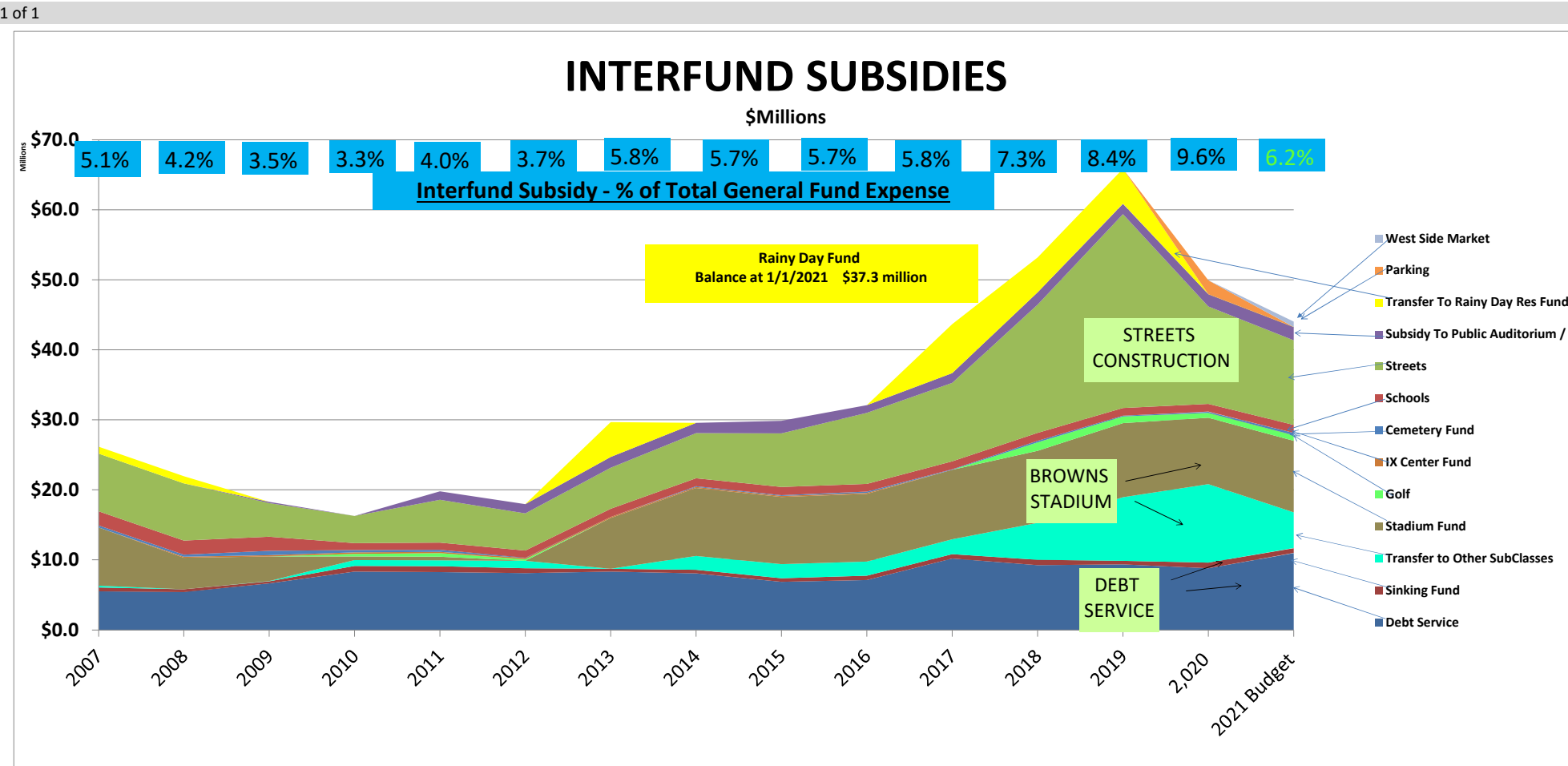


## 21. Interdepartment Service Charges

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### INTERDEPARTMENT SERVICE CHARGES

	<u>Internal Service Fund Total Budget</u>				<u>General Fund share of Service Division Costs</u>			
	2020 Unaudited Actual	2021 Mayor's Estimate	change		% of Total Divisions Expenses	2021 Mayor's Estimate Expenditure	2021 Budget Increase / (decrease)	
Total Budget	\$ 37,984,218	\$ 42,212,144	11.1%		71%	\$ 26,883,602	\$ 4,134,932	15.4%
MVM	20,545,575	20,716,518	0.8%		65%	13,513,772	659,736	4.9%
Telephone Exchange	11,742,476	11,796,003	0.5%		55%	6,532,288	196,999	3.0%
Radio Communications	3,225,142	6,393,418	98.2%		61%	3,871,313	2,333,961	60.3%
Print & Reproduction	2,033,966	2,772,476	36.3%		73%	2,017,661	740,506	36.7%
Storeroom & Warehouse	437,059	533,729	22.1%		99%	530,490	104,097	19.6%
Other	-	-				418,078	99,633	23.8%



		2021 Mayors Estimate	\$ change	% change	2020 Unaudited Actuals	
<b>Total Interfund Subsidies</b>		<b>44,002,329</b>	<b>(5,922,995)</b>	<b>-11.9%</b>	<b>49,925,324</b>	
Transfer To Rainy Day Reserve Fund		-	-		-	
Debt Service Funds						
General Fund Debt Service		<b>Transfer to Debt Service Fund</b>	<b>10,982,709</b>	<b>2,187,315</b>	<b>24.9%</b>	8,795,394
		<b>Subsidy To Sinking Fund</b>	<b>686,819</b>	<b>(110,181)</b>	<b>-13.8%</b>	797,000
Browns Stadium		<b>Transfer To Other Subfunds</b>	<b>5,120,000</b>	<b>(6,096,330)</b>	<b>-54.4%</b>	11,216,330
		<b>Transfer to Stadium Fund</b>	<b>10,194,803</b>	<b>708,203</b>	<b>7.5%</b>	9,486,600
Stadium Capital Repair Fund						
Other Transfers						
STREETS		<b>Subsidy To Street Construction</b>	<b>12,072,066</b>	<b>(1,827,934)</b>	<b>-13.2%</b>	13,900,000
Transfer to School Recreation Fund		1,125,000	-	0.0%	1,125,000	
Transfer to IX Center		-	-		-	
Subsidy To Cemetery		352,989	202,989	>100%	150,000	
Transfer to Parking Facilities			(2,000,000)	-100.0%	2,000,000	
Subsidy to West Side Market		738,926	738,926	>100%	-	
Subsidy To Golf Course		806,447	101,447	14.4%	705,000	
Subsidy to Public Auditorium/Convention Center		1,922,570	172,570	9.9%	1,750,000	

## 23. 12/31/2019 Total Cleveland Long Term Debt Obligations

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### 2019 City of Cleveland CAFR

#### NOTE 5 – DEBT AND OTHER LONG-TERM OBLIGATIONS

A summary of the changes in long-term debt and other long-term obligations of the City during the year ended December 31, 2018, are as follows:

	(Amounts in 000's)			
	1/1/2019	Additions	Reductions	12/31/2019
General Obligation Bonds	267,135	51,015	(25,340)	292,810
Other Debt and Capital Leases	538,839	601	(32,083)	507,357
Total GF Debt	<b>805,974</b>	<b>51,616</b>	<b>-57,423</b>	<b><u>800,167</u></b>
Other LT Obligations	1,270,229	391,950	(405,485)	1,256,694
Unamortized (discount)/premium - net	64,816	5,740	(8,110)	62,446
<b><u>TOTAL General Fund LT Obligations</u></b>	<b><u>\$ 2,141,019</u></b>	<b><u>\$ 449,306</u></b>	<b><u>\$ (471,018)</u></b>	<b><u>\$ 2,119,307</u></b>
Business-Type Activities (Enterprise Funds)				
Airport System Revenue Bonds:	675,255	341,675	(371,415)	645,515
Public Power System Revenue Bonds:	210,215	2,626	(5,640)	207,201
Waterworks Improvement Revenue Bonds:	528,695	97,160	(144,295)	481,560
Water Pollution Control Revenue Bonds:	31,270	0	(590)	30,680
Ohio Water Development Authority and Public Works Commission Loans	75,545	5,395	(8,190)	72,750
Parking Facilities Refunding Revenue Bonds	14,570		(3,370)	11,200
Public Power System Other (See Note 7)	2,021	58	(398)	1,681
Other LT Obligations	225,550	128,843	(13,023)	341,370
<b>TOTAL Business-Type LT Obligations</b>	<b>\$ 1,763,121</b>	<b>\$ 575,757</b>	<b>\$ (546,921)</b>	<b>\$ 1,791,957</b>
Unamortized (discount)/premium - net	86,282	15,351	(24,475)	77,158
<b>Total Debt and Other Long-Term Obligations</b>	<b><u>\$ 3,990,422</u></b>	<b><u>\$ 1,040,414</u></b>	<b><u>\$ (1,042,414)</u></b>	<b><u>\$ 3,988,422</u></b>

## City of Cleveland Debt per 2019 CAFR

	\$000s					
	Balance 1/1/2019	2019 Debt Issued	Debt Refunded or Defeased	Debt Retired	Balance 12/31/2019	
<b>Governmental Activities:</b>						
General Obligation Bonds	267,135	51,015	0	-25,340	292,810	Increase / (decrease) since January 2019 \$ 7,614
Subordinated Income Tax Bonds	28,975	0	0	-4,245	24,730	
Subordinate Lien Income Tax Bonds	339,690	0	0	-12,430	327,260	
Capital Lease Obligations	1,874			-1,386	488	
					<b>\$ 645,288</b>	
<b>Other Governmental Activities:</b>						
Non-Tax Revenue Bonds*	52,971	-	0	-3,893	49,078	
Loans**	1,024	601		-359	1,266	
Annual Appropriation Bonds	9,145			-325	8,820	
<i>Total Direct Debt</i>	700,814	51,616	0	-47,978	<b>\$ 704,452</b>	
Certificates of Participation (Stadium)	85,160			-7,445	77,715	x
Cleveland Browns Stadium	20,000			-2,000	18,000	
<b>Total Governmental Activities</b>	<b>805,974</b>	<b>51,616</b>	<b>0</b>	<b>-57,423</b>	<b>\$ 800,167</b>	<b>\$ (5,807)</b>

Effective June 19, 2019, the City issued **\$51,015,000** Various Purpose General Obligation Bonds, Series 2019A. The proceeds of these bonds will be used to pay costs of permanent improvements to roads and bridges, to parks and recreation facilities and to various other public facilities.

Ohio Water Development Authority Loan: This loan **\$601,000** loan issued in 2019 is payable from Economic Development revenues secured by a separate loan agreement, a promissory note and loan guarantee, as well as other departmental resources.

\* Non-Tax Revenue Bonds at 1/1/2019 includes:

A) Stadium Bonds (\$3.025 million balance) issued in 2014 replacing bonds issued in 2004),  
 B) Economic and Community Dev. /Core City Bonds (\$44.65 million balance) consisting of 1)\$15.280 million issued in 2015 plus 2)2004 issued bonds replaced in 2014 with \$12.365 million of new debt and 3)2008 issued bonds replaced in 2008 with \$28.160 of new debt),  
 C) Lower Euclid Ave. TIF bonds (\$5.296 million balance),

\*\* Loans - Includes a \$2.100 million State Infrastructure Bank Loan for the construction of the Fulton Road Bridge (balance at 1/1/2019 was \$281,000), a \$1.949 million 0% interest loan from the Ohio Public Works Commission for 150th Street Improvement Project with the City of Brookpark sharing in the debt service (loan balance at 1/1/2019 of \$281k and \$15k (2018) + \$601 (2019) for Ohio Water Development Authority and Public Works

Commission Loans due through 2028, 2.40%

**City of Cleveland Debt  
PROFORMA**

	Balance 1/1/2020 Per 2019 CAFR	2020 Debt Issued	Debt Refunded or Deceased	Debt Retired	Projected Balance 12/31/2020		Increase / (decrease) since January 2020
<b><u>Governmental Activities:</u></b>							
General Obligation Bonds	292,810	60,685	(17,340)	-25,590	310,565		
Subordinated Income Tax Bonds	24,730			-4,465	20,265		
Subordinate Lien Income Tax Bonds	327,260	69,820	(44,545)	-12,685	339,850		
Capital Lease Obligations	488			-488	0	\$ 670,680	\$ 25,392
<b><u>Other Governmental Activities:</u></b>							
Non-Tax Revenue Bonds*	49,078	2,050	0	-4,056	47,072		
Loans**	1,266			-78	1,188		
Annual Appropriation Bonds	8,820			-345	8,475		
<i>Total Direct Debt</i>	704,452	132,555	-61,885	-47,707	\$ 727,415	\$	22,963
Certificates of Participation (Stadium)	77,715			-7,815	69,900		
Cleveland Browns Stadium	18,000			-2,000	16,000		
<b>Total Governmental Activities</b>	<b>800,167</b>	<b>132,555</b>	<b>-61,885</b>	<b>-57,522</b>	<b>\$ 813,315</b>	<b>\$</b>	<b>13,148</b>

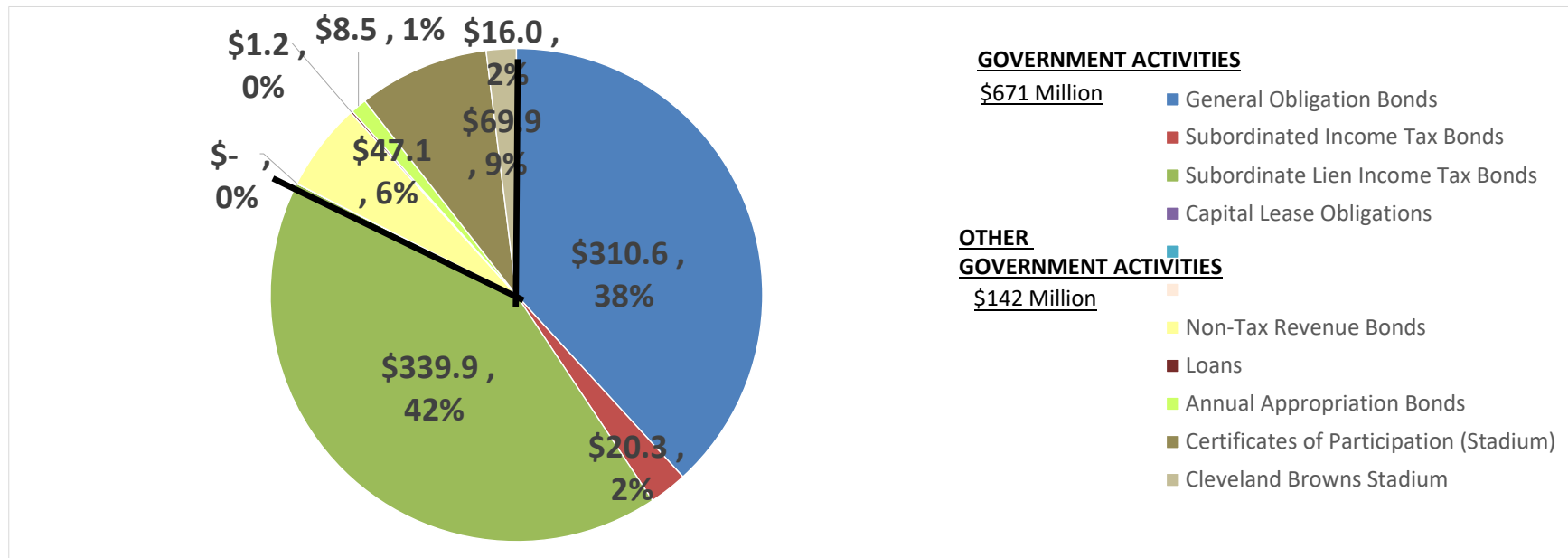
Effective February 26, 2020, the City issued \$69,820,000 Subordinate Lien Income Tax Refunding Bonds, Series 2020A (Federally Taxable). The proceeds of these bonds were used to refund \$44,545,000 of various outstanding Subordinate Lien Income Tax Bonds and \$17,340,000 of outstanding Series 2012 Various Purpose and Refunding General Obligation Bonds. This refunding resulted in net present value debt service savings of \$8.50 million or 13.7%.

Effective July 30, 2020, the City issued \$60,685,000 Various Purpose General Obligation Bonds, Series 2020A. The proceeds of these bonds will be used to provide funds for public facilities improvements, parks and recreation improvements, road and bridge improvements and for neighborhood development projects.

On October 9, 2020, the City issued \$2,050,000 of Taxable Economic and Community Development Bonds, Series 2020 (Core City Fund). These bonds were issued to provide funds for the acquisition, construction, equipping or improvement of multi-unit housing and commercial development and the preparation or remediation of sites for these purposes.

The Ohio Revised Code provides that the net debt of the municipal corporation, whether or not approved by the electors, shall not exceed 10.5% of the assessed value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5% of total assessed value of property. The City's total debt limit (10.5%) is \$542,185,350 and unvoted debt limit (5.5%) is \$284,001,850. At January 1, 2020, the City had capacity under the indirect debt limitation calculation per the Ohio Revised Code to issue approximately \$140 million in additional unvoted debt. The debt limitations are not expected to affect the financing of any currently planned facilities or services.

## City of Cleveland Debt at 12/31/2020 \$813 Million



**2021 ACTIVITY**

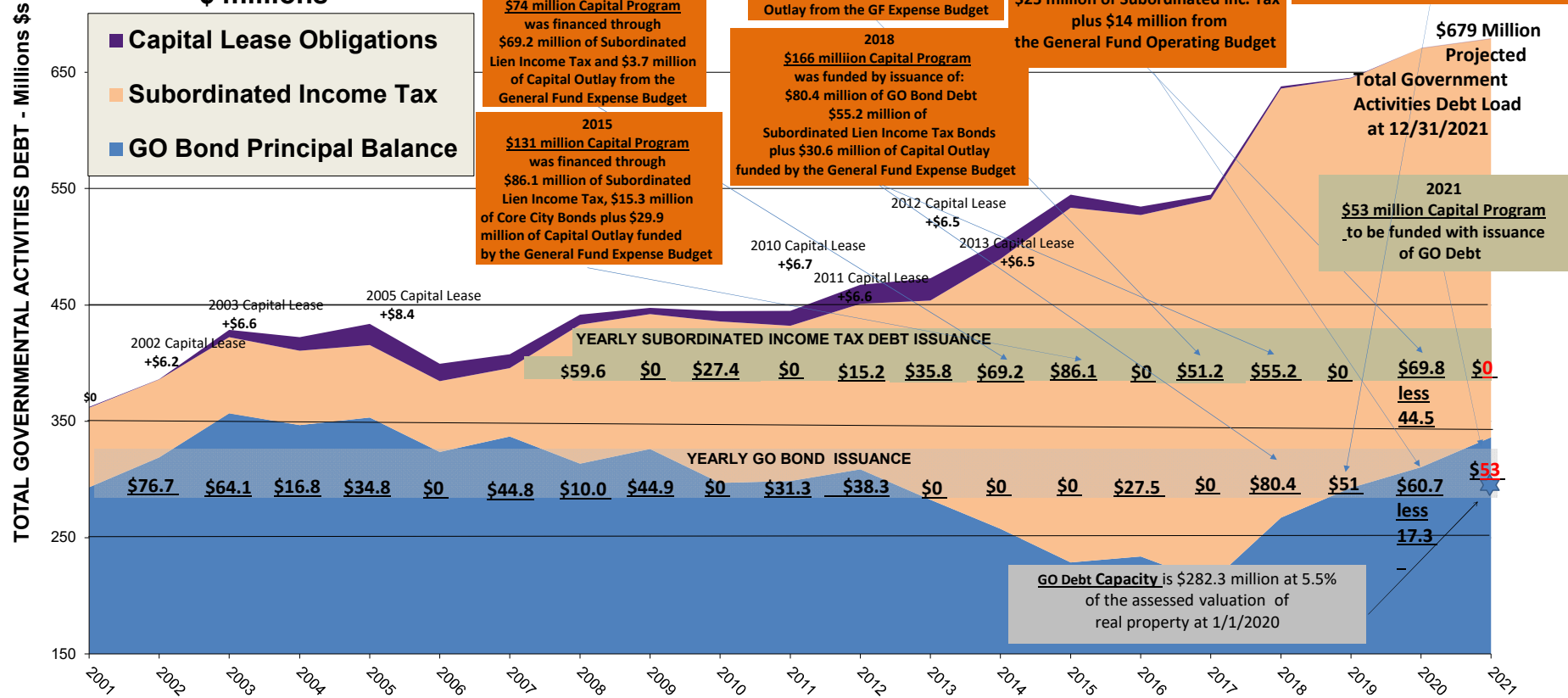
- The replacement of the existing direct purchase agreement on the \$69,900,000 2010B Certificates of Participation (Cleveland Stadium) prior to its expiration in March 2021;
- The replacement of the existing direct purchase agreement on the \$19,160,000 2013A Taxable Economic and Community Development Bonds (Core City) prior to its
- The potential issuance of Water revenue bonds to fund improvements to the system;
- Issuance of approximately \$50 million of general obligation bonds to fund various public improvements to roads and bridges, recreation facilities and other public facilities;  
and
- Refunding or other financing alternatives which meet the City's financial and operational goals and/or which respond to market conditions.



# Governmental Activities Debt

## Principal year-end balances

\$ millions



# GENERAL FUND DEBT LOAD

	12/31/2020 Principal Balance	2021 Debt Retirement	2021 Interest Expense	Other Costs	Total Debt Load	Debt Load shown on Page 454 of the Mayor's Estimate
<b>Government (Principal &amp; Interest Payments)</b>						
General Obligation Bonds	\$ 310,565,000	\$ 24,660,000	\$ 13,762,957	\$ -	\$ 38,422,957	\$ 38,422,957
Subordinated Income Tax Refunding Bonds due through 2024, 5.00% to 5.25% Bonds	20,265,000	4,690,000	896,000	-	5,586,000	5,586,000
Subordinate Lien Income Tax Bonds	339,850,000	11,520,000	14,526,492	-	26,046,492	26,046,492
Certificates of Participation-Stadium due through 2028, 1.42% to 5.70%	69,900,000	8,035,000	2,097,000	-	10,132,000	*
Cleveland Browns - Stadium due through 2020, 2.00% to 5.00%	16,000,000	2,000,000	262,650	-	2,262,650	*
Taxable Economic and Community Dev. (Core City Bonds) due through 2033, 0.60% to 3.75%	40,170,000	4,700,000	1,080,386	-	5,780,386	5,780,386
Lower Euclid Ave. TIF 2003A&B due through 2032, 1.00% to 5.00%	4,852,000	234,000	131,820	-	365,820	365,820
Taxable Economic and Community Development Bonds, Series 2020 (Core City Fund)	2,050,000	190,000	39,155		229,155	229,155
Annual Appropriation Bonds - Flats East Bank due through 2035, 2.60% to 6.00%	8,475,000	345,000	528,000	-	873,000	*
LOANS a) State Infrastructure Bank Loan and b) West 150th Street Improvement Loan	1,188,000	78	14	-	92	*
Sinking Fund Operations		-	-	836,600	836,600	836,600
	<u>\$ 813,315,000</u>	<u>\$ 56,374,078</u>	<u>\$ 33,324,474</u>	<u>\$ 836,600</u>	<u>\$ 90,535,152</u>	<u>\$ 77,267,410</u>
	\$ -		<b>4.1%</b>	average annual interest on principal balance at the beginning of the year		

26. Bond Debt Load Descriptions of the Governmental Activities Debt Obligations

General Obligation Bonds:

General Obligation Bonds are backed by the full faith and credit of the City. Such bonds are payable from ad valorem property taxes levied within the limitations provided by law, irrespective of whether such bonds are secured by other receipts of the City in addition to such ad valorem property taxes.

Effective July 30, 2020, the City issued \$60,685,000 Various Purpose General Obligation Bonds, Series 2020A. The proceeds of these bonds will be used to provide funds for public facilities improvements, parks and recreation improvements, road and bridge improvements and for neighborhood development projects.

Effective June 19, 2019, the City issued \$51,015,000 Various Purpose General Obligation Bonds, Series 2019A. The proceeds of these bonds will be used to pay costs of permanent improvements to roads and bridges, to parks and recreation facilities and to various other public facilities.

Effective June 20, 2018, the City issued \$80,435,000 Various Purpose General Obligation Bonds, Series 2018. The proceeds of these bonds will be used to pay costs of permanent improvements to roads and bridges, to parks and recreation facilities and to various other public facilities. A large portion of the Road and Bridge Bonds will be used to convert the City's streetlights to LED lighting.

Effective May 18, 2016, the City issued \$47,545,000 Various Purpose and Refunding General Obligation Bonds, Series 2016A. A portion of the proceeds of these bonds will be used to pay costs of permanent improvements to roads and bridges, to parks and recreation facilities and to various other public facilities. Other proceeds were used to refund \$1,795,000 of the outstanding Series 2007A General Obligation Bonds and to refund \$17,815,000 of the outstanding Series 2011 General Obligation Bonds. As a result of this refunding, the City realized \$1,538,000 of net present value debt service savings or 7.8%. Proceeds of the bonds were also used to fund issuance costs and the initial interest payments

Also on May 18, 2016, the City issued \$4,260,000 Final Judgment General Obligation Refunding Bonds, Series 2016B. Proceeds were used to refund \$710,000 of outstanding Series 2007B Final Judgment General Obligation Bonds and \$3,980,000 of outstanding Series 2008A Final Judgment General Obligation Bonds. The City realized net present value debt service savings of \$636,000 or 13.6% from this refunding.

Under the direct debt limitation imposed by the Ohio Revised Code, the City had the capacity to issue \$284,001,850 of unvoted debt.

For 2020 the Administration is proposing a \$54.1 million capital program financed by GO debt. With debt retirement of \$25.6 million, the net increase in GO Debt will be \$28.5 million.

Subordinated Income Tax Refunding Bonds

Subordinated Income Tax Refunding Bonds were issued to fund the City's obligation for the employer's accrued liability to the Police and Firemen's Disability and Pension Fund of the State of Ohio.

Effective June 1, 1994, the City issued \$74,700,000 of Subordinated Income Tax Variable Rate Refunding Bonds, Series 1994 (the "Bonds"). The proceeds were used to fund the City's obligation for the employer's accrued liability to the Police and Firemen's Disability and Pension Fund of the State of Ohio (the "Fund"). The principal use of the proceeds was the current refunding of the City's obligation to the Fund for the employer's accrued liability in the amount of \$104,686,400, which was payable in semi-annual installments of \$2,696,243 through May 15, 2035. Pursuant to Section 742.30 (C) of the Ohio Revised Code, the City and the Fund entered into an agreement that permitted the City to make a one time payment to the Fund to extinguish the City's obligation. The payment amount of \$70,493,204 was calculated by applying a 35% discount factor to the \$104,686,400 accrued liability plus adding accrued interest of \$2,447,044.

Effective August 6, 2008, the City issued \$59,960,000 Subordinate Lien Unrestricted Income Tax Bonds, Series 2008 (Police and Fire Pension Payment) to refund all the outstanding Subordinated Income Tax Variable Rate Refunding Bonds, Series 1994. An interest rate swap related to the Series 1994 Bonds was terminated by the City on July 28, 2008 and the termination payment of \$4,325,000 owed to Ambac Financial Services, LLC, the swap counterparty, was paid from the proceeds of the Series 2008 Bonds. The City refunded the Series 1994 Bonds in order to address the increased interest rates incurred on the Bonds as a result of the downgrade of the bond insurer. The Bonds are not general obligations of the City and are not secured by its full faith and credit.

On November 18, 2015, the City issued \$28,975,000 Subordinate Lien Unrestricted Income Tax Refunding Bonds, Series 2015 (Police & Fire Pension Payment). The City issued these bonds in order to refund \$30,310,000 of the outstanding Series 2008 Subordinate Lien Unrestricted Income Tax Bonds (Police & Fire Pension). Proceeds of the Series 2015 Bonds in the amount of \$33,492,387 were placed in an irrevocable escrow account to pay the principal and interest on the refunded bonds on the call date. As a result, the refunded bonds were defeased and the liability 95 for those bonds was removed from long-term debt. The City completed the refunding in order to achieve debt service savings of \$1,867,000 and an economic gain (the difference between the present values of the old and new debt service) of \$1,809,000 or 5.97%.

The Series 2008 and Series 2015 Bonds are unvoted special obligations secured by a pledge of and a lien on the unrestricted municipal income taxes of the City, to the extent that such income taxes are not needed to pay debt service on the City's currently outstanding unvoted General Obligation Bonds or unvoted General Obligation Bonds issued in the future.

Principal Balance at Jan 2021	\$	310.6	Million
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Principal Balance at Jan 2021	\$	20.3	Million
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26. Bond Debt Load Descriptions of the Governmental Activities Debt Obligations

Subordinate Lien Income Tax Bonds

Principal Balance at Jan 2021	\$	339.9	Million
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This type of bond was first utilized in 2008 to be able to accomplish a larger capital program than possible through replacement of retiring General Obligation Bond Debt. In recent years the city has opted to use this borrowing capacity following the 2008 recession which resulted in a lowering of property values which continues to negatively impact the GO Bond Debt limit of 5.5% of Assessed Valuations.

Effective February 26, 2020, the City issued \$69,820,000 Subordinate Lien Income Tax Refunding Bonds, Series 2020A (Federally Taxable). The proceeds of these bonds were used to refund \$44,545,000 of various outstanding Subordinate Lien Income Tax Bonds and \$17,340,000 of outstanding Series 2012 Various Purpose and Refunding General Obligation Bonds. This refunding resulted in net present value debt service savings of \$8.50 million or 13.7% Effective July 19, 2018, the City issued \$55,245,000 Subordinate Lien Income Tax Bonds, Series 2018A. These bonds were issued for public facility improvements and specifically for the purchase and rehabilitation or construction of a new police headquarters.

On December 28, 2017, the City issued \$77,450,000 Subordinate Lien Income Tax Refunding Bonds, Series 2017B. These bonds were issued to advance refund \$80,330,000 of outstanding public facilities improvement and bridge and roadway improvement Subordinate Lien Income Tax Bonds issued in 2013, 2014 and 2015. The City decided to refund the bonds at that time due to a provision in the new federal tax laws that eliminates tax-exempt advance 96 refunding bonds after December 31, 2017. Net proceeds in the amount of \$92,137,073, along with \$962,292 from the debt service fund, were placed in an irrevocable escrow account to make the principal and interest payments on the refunded bonds until their call date. The refunded bonds are therefore defeased and have been removed from long-term debt. As a result of this refunding, the City achieved \$3,483,000 of net present value debt service savings or 4.3%.

In 2017, the City issued \$65,400,000 Subordinate Lien Income Tax Bonds, Series 2017A. A portion of the proceeds of these bonds (\$51,223,550) were for permanent improvements to roads and bridges, to parks and recreation facilities and to various other public facilities. Other proceeds were used to refund \$14,970,000 of outstanding Series 2008 and Series 2012 Subordinate Lien Income Tax Bonds.

On April 9, 2015, the City issued \$86,105,000 Subordinate Lien Income Tax Bonds, Series 2015A. The proceeds of these bonds will be used to pay the costs of various public improvements including public facility improvements, bridge and roadway improvements, parks and recreation facility improvements and housing and neighborhood development. The principal and interest on these bonds will be paid from Restricted Income Tax receipts.

Effective June 11, 2014, the City issued \$37,740,000 Subordinate Lien Income Tax Bonds, Series 2014B as part of the annual Capital Improvement Program. The proceeds of these bonds will be used to pay the costs of various public improvements including public facility improvements, bridge and roadway improvements and parks and recreation facility improvements. The principal and interest on these bonds will be paid from the Restricted Income Tax receipts.

On February 11, 2014, the City issued \$31,460,000 Subordinate Lien Income Tax Bonds, Series 2014A. The proceeds of these bonds will be used to pay the costs of various public improvements including public facility improvements, cemetery improvements and parks and recreation facility improvements. The City intends to pay the principal and interest on these bonds from General Fund income tax receipts.

- In 2013 the City issued \$35,800,000 of Subordinated Lien Income Tax Bonds, Series 2013 to finance the Capital Program.

-Effective November 29, 2012, the City issued \$15,180,000 of Subordinate Lien Income Tax Bonds, Series 2012. These bonds were issued to provide funds for the construction of a new police station and city-wide communications center.

- Effective June 23, 2010, the City issued \$27,380,000 Subordinate Lien Income Tax Bonds, Series 2010. The proceeds of the bonds will be used to pay costs of various municipal improvements including public facilities, parks and recreation, and bridges and

The \$5,405,000 Series 2010A-1 Bonds were issued as traditional tax-exempt debt. The City took advantage of several new financing programs created by the American Recovery and Reinvestment Act (ARRA) when issuing the remaining portion of the bonds. The \$5,385,000 Series 2010A-2 Bonds were issued as taxable Build America Bonds while the \$8,245,000 Series 2010B Bonds and the \$8,345,000 Series 2010C Bonds were issued using the City's allocation of taxable Recovery Zone Bonds. Pursuant to these programs, the City will receive federal cash subsidies in amounts equal to a portion of the interest on these bonds.

- Effective May 1, 2008, the City issued \$59,560,000 Subordinate Lien Income Tax Bonds, Series 2008. The proceeds of the bonds will be used to pay costs of various municipal improvements including public facilities, bridges and roadways, parks and recreation facilities, cemeteries and revitalization.

These bonds are special obligations of the City and are not general obligation debt and are not secured by a pledge of the full faith and credit of the City. The bonds are payable from the City's municipal income tax revenues to the extent those revenues are not needed to pay debt service charges on the City's unvoted general obligation debt or unvoted general obligation debt issued in the future. It is the City's intention to pay the debt service on these bonds through Restricted Income Tax collections

26. Bond Debt Load Descriptions of the Governmental Activities Debt Obligations

NON-TAX REVENUE BONDS

First Energy Stadium

Certificates of Participation-Stadium due through 2028,1.42% to 5.70%

Principal Balance at Jan 2021	\$	69.9	Million
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**Stadium:** In June 1997, Certificates of Participation (COPS) in the amount of \$139,345,000 were issued to assist in the construction of an open-air stadium for the play of professional football and other events. In October 1999, COPS in the amount of \$20,545,000 were issued to retire then outstanding Non- Tax Revenue Bond Anticipation Notes. The City will make lease payments subject to annual appropriation by City Council and certification by the Director of Finance as to the availability of funds from those appropriations. These obligations do not constitute a debt or pledge of the full faith and credit of the City.

Effective October 11, 2007, the City issued \$108,390,000 Refunding COPS, Series 2007, to currently refund \$105,800,000 of the outstanding COPS, Series 1997. These were issued as auction rate securities and a swap associated with this transaction went into effect on November 15, 2007.

Due to the downgrade of the bond insurers beginning in late 2007 and the collapse of the auction rate securities market, the COPS, Series 2007 experienced failed auctions and interest rates as high as 12% in early 2008. To address these issues, the City converted all of the outstanding \$108,390,000 COPS, Series 2007 Auction Rate Certificates to Weekly Rate Certificates effective May 29, 2008. The payment of principal and interest was secured by a direct-pay letter of credit provided by Wachovia Bank, National Association.

Effective April 22, 2010, the City issued \$63,225,000 COPS, Series 2010A and \$69,900,000 COPS, Series 2010B to refund all of the outstanding \$108,390,000 COPS, Series 2007, upon the expiration of the Wachovia letter of credit. Proceeds of the COPS, Series 2010, were used to currently refund the COPS, Series 2007, on the day of closing, to fund a required debt service reserve fund deposit in the amount of \$8,324,045, to make a termination payment on the existing hedge agreement with UBS in the amount of \$17,322,000 and to pay costs of issuing the COPS. This refunding was undertaken (1) to remove Ambac as the bond and swap insurer and eliminate the risk of early termination of the hedge agreement due to Ambac’s possible insolvency, (2) to obtain lower credit enhancement costs and (3) to restructure debt service payments. The COPS, Series 2010A, were issued as fixed rate obligations. The COPS, Series 2010B, were purchased by Wells Fargo Bank, National Association, as floating rate obligations for a period of three years, the interest on which is reset weekly based on the SIFMA index plus a spread. As a result of this refunding, the City achieved an economic gain (the difference between the present values of the old and new debt service) of approximately \$3,461,000 or 3.19%.

Effective March 21, 2013, the City completed a conversion and remarketing of the COPS, Series 2010B. This was done in order to change the index rate being charged on the bonds as well as to extend the interest rate period until March 2018. The COPS, Series 2010B, were again purchased by Wells Fargo Bank, National Association.

LOAN AGREEMENT

First Energy Stadium

Cleveland Browns - Stadium due through 2020, 2.00% to 5.00%

Principal Balance at Jan 2021	\$	16.0	Million
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Cleveland Browns Stadium Obligation \$30,000,000: Pursuant to an agreement entered into in 2014 between the City and Cleveland Browns Stadium Company LLC (Browns), the City has agreed to pay the Browns \$2,000,000 per year on or before June 1 for fifteen years. This period of time coincides with the years remaining on the lease. These payments are to offset the City of Cleveland share of the \$120 million of capital improvements to the stadium completed in 2015. The Browns may use this annual payment as they deem appropriate, including for operations and maintenance expenses. This payment is subject to annual appropriation by the City.

Coupled with the Non-Tax Revenue Bond for the stadium that was refinanced in 2014, the Debt Load on the stadium payable by the city in 2021 is:  
- \$10.1 million (\$8.0 million Principal and \$2.1 million Interest).  
- \$2 million (annual contribution into the Capital Improvement fund)

26. Bond Debt Load Descriptions of the Governmental Activities Debt Obligations

Taxable Economic and Community Dev. (Core City Bonds) due through 2033, 0.60% to 3.75%

Principal Balance at Jan 2021	\$	40.2 Million
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On October 9, 2020, the City issued \$2,050,000 of Taxable Economic and Community Development Bonds, Series 2020 (Core City Fund). These bonds were issued to provide funds for the acquisition, construction, equipping or improvement of multi-unit housing and commercial development and the preparation or remediation of sites for these purposes.

On April 9, 2015, the City issued \$15,280,000 Taxable Economic and Community Development Revenue Bonds, Series 2015 (Core City Fund). The proceeds of these bonds will be used to provide funds for eligible projects, including, but not limited to, the acquisition, construction, equipping or improvement of multi-unit housing and commercial development and the preparation or remediation of sites for these purposes. These bonds are to be paid from non-tax revenues of the City and net project revenues.

On September 4, 2014, the City issued \$12,365,000 Taxable Economic and Community Development Refunding Revenue Bonds, Series 2014 (Core City Fund). The City issued these bonds in order to refund \$11,845,000 of the outstanding Taxable Economic and Community Development Bonds, Series 2004. This refunding resulted in \$1,219,000 of net present value debt service savings or 10.3%.

Effective July 24, 2008, the City issued \$28,160,000 Taxable Economic and Community Development Refunding Revenue Bonds, Series 2008 (Core City Fund). The proceeds of these bonds were used to refund the outstanding \$26,900,000 Series 2003 Taxable Economic and Community Development Revenue Bonds, to fund a bond reserve fund and to pay the costs of issuing the bonds. The Series 2003 Bonds were refunded in order to address increased interest rates incurred on the bonds due to the collapse of the auction rate securities market. The Series 2008 Bonds, which were special obligations of the City, were issued as variable rate demand obligations secured by a letter of credit provided by Citizens Bank. Upon the expiration of the letter of credit in 2011, the City obtained a new letter 97 of credit for the Series 2008 Bonds from PNC Bank. At the expiration of the PNC Bank letter of credit, the City elected to refund the outstanding \$25,360,000 Series 2008 Bonds with \$25,360,000 Taxable Economic and Community Development Bonds, Series 2013A, effective May 30, 2013. The bonds remain variable rate bonds and were privately placed with KeyBank National Association for a period of five years. As a result of this refunding, it is estimated that the City will achieve net present value debt service savings of \$1,178,000 or 4.65% and total debt service savings of \$1,464,000. The Bonds are payable from the City's non-tax revenues and net project revenues.

Lower Euclid Ave. TIF 2003A&B due through 2032,1.00% to 5.00%

Principal Balance at Jan 2021	\$	4.9 Million
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Economic Development Bonds Series 2003A and Series 2003B (Lower Euclid Avenue Project):

- In November 2003, the City issued \$7,200,000 Economic Development Revenue Bonds, Series 2003A and \$1,000,000 Economic Development Revenue Bonds, Series 2003B-1 for the Lower Euclid Avenue Project.
- In November 2004, the final \$1,000,000 Economic Development Revenue Bonds, Series 2003B-2 were issued. The proceeds of these bonds were made available to the owners of certain properties on Euclid Avenue for the construction and renovation of commercial restaurant and retail facilities and the construction of a parking garage. These Tax Increment Financing (TIF) Bonds are secured by a pledge of (a) service payments in lieu of taxes received by the City from the owners of certain properties located within a tax increment financing district, (b) loan payments payable to the City and (c) by a pledge of certain non-tax revenues of the City, subject to the prior pledge by the City of such non-tax revenues to secure other obligations of the City.

Annual Appropriation Bonds - Flats East Bank due through2035, 2.60% to 6.00%

Principal Balance at Jan 2021	\$	8.5 Million
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**Flats East Bank:** On December 21, 2010, the City issued \$11,000,000 City Annual Appropriation Bonds through the Cleveland-Cuyahoga County Port Authority. The proceeds of the bonds are being used toprovide funds for land purchase and public improvements in the area of the Flats East Development Project.

The bonds are special obligations of the Port Authority payable from appropriation payments made by the City under a cooperative agreement. The City's obligation to make payments is subject to and dependent upon annual appropriations being made by the City. The City intends to make these debt service payments from the Restricted Income Tax collections.

LOANS a)State Infrastructure Bank Loan and b) West 150th Street Improvement Loan

Principal Balance at Jan 2021	\$	1.2 Million
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The Ohio Department of Transportation provided the City with a 3% loan for the construction of the Fulton Road Bridge. The amount of the loan is \$2,100,000. The loan is payable over 10 years to the Ohio Treasurer of State on a bi-annual basis.

The Ohio Public Works Commission (OPWC) approved a loan to the City to finance a portion of the West 150th Street Improvement project. OPWC committed up to \$1,949,332 at a zero percent interest rate for twenty years. The City and the City Brook Park have an agreement to share the debt service requirements of the OPWC loan. The City of Brook Park will pay 100% of the annual debt service requirements and the City will reimburse the City of Brook Park 65% of the annual debt service requirement.

## Debt Service Revenues

## Debt Service Fund



	2018 ACTUAL	2019 ACTUAL	2020 UNAUDITED	2021 BUDGET
PROPERTY TAXES	\$ 18,036,711	\$ 19,674,512	\$ 19,988,562	\$ 18,943,020
INTERGOVERNMENTAL REVENUE	1,595,270	1,662,590	1,657,061	1,600,000
RESTRICTED INCOME TAX	36,621,915	36,507,410	35,379,929	36,821,484
GENERAL FUND INCOME TAX	5,662,760	5,678,928	5,638,512	5,680,168
INVESTMENT EARNINGS	699,092	1,156,575	313,495	257,400
BOND FEES & SERVICES	124,511	182,626	50,000	50,000
NOTE / BOND PROCEEDS	17,174,128	5,280,097	4,700,007	4,500,000
TRANSFERS FROM OTHER SUBFUNDS	1,154,507	2,077,753	6,000	857,553
TIF / DEVELOPER RECEIPTS	554,348	559,925	631,540	500,000
GENERAL FUND TRANSFER	4,340,633	4,169,060	3,953,882	5,131,807
FEDERAL SUBSIDY	474,729	456,179	217,806	476,162
DRAW/(ADD) OF FUND BALANCE	(13,485,996)	1,449,238	4,981,242	2,449,816
<b>TOTAL RECEIPTS</b>	<b>\$ 72,952,608</b>	<b>\$ 78,854,893</b>	<b>\$ 77,518,036</b>	<b>\$ 77,267,410</b>



## Special Revenue Funds

## Special Revenue Fund Summary

	2018 Actual	2019 Actual	2020 Unaudited	2021 Budget	\$ Change	% Change
<b>RESTRICTED INCOME TAX FUND</b>						
RECEIPTS	\$ 51,952,630	\$ 55,661,234	\$ 51,428,514	\$ 53,100,000	\$ 1,671,486	3%
EXPENDITURES	51,737,512	53,878,638	54,392,929	53,138,172	(1,254,757)	-2%
Net	\$ 215,118	\$ 1,782,596	\$ (2,964,415)	\$ (38,172)	\$ 2,926,243	-99%
Decertifications	77,485	—	750,000	—		—
Beginning Balance	177,388	469,991	2,252,587	38,172		—
<b>Ending Balance</b>	<b>\$ 469,991</b>	<b>\$ 2,252,587</b>	<b>\$ 38,172</b>	<b>\$ 0</b>	<b>\$ (38,172)</b>	<b>-100%</b>





## Special Revenue Funds

## General Government

### RESTRICTED INCOME TAX

#### Expenditures

	2018 Actual	2019 Actual	2020 Unaudited	2021 Budget
<b>Interfund Subsidies</b>				
Transfer to Other SubClasses	\$ 36,621,916	\$ 36,507,408	\$ 35,379,928	\$ 36,821,484
	<b>\$ 36,621,916</b>	<b>\$ 36,507,408</b>	<b>\$ 35,379,928</b>	<b>\$ 36,821,484</b>
<b>Capital Outlay</b>				
Transfer To Capital Project	\$ 10,254,282	\$ 13,635,086	\$ 16,484,743	\$ 14,237,047
	<b>\$ 10,254,282</b>	<b>\$ 13,635,086</b>	<b>\$ 16,484,743</b>	<b>\$ 14,237,047</b>
<b>Debt Service</b>				
Professional Svcs-Debt Srvc	\$ —	\$ 175	\$ 359	\$ —
Principal	4,210,186	3,135,969	1,952,490	1,459,618
Interest	651,129	599,998	575,409	620,022
	<b>\$ 4,861,315</b>	<b>\$ 3,736,142</b>	<b>\$ 2,528,258</b>	<b>\$ 2,079,640</b>
	<b>\$ 51,737,513</b>	<b>\$ 53,878,636</b>	<b>\$ 54,392,929</b>	<b>\$ 53,138,171</b>

## 28. Debt Service Fund



### Debt Service Fund

### Debt Service Fund Summary

	2018 Actual	2019 Actual	2020 Unaudited	2021 Budget	\$ Change	% Change
<b>DEBT SERVICE</b>						
RECEIPTS	\$ 85,585,093	\$ 76,705,028	\$ 71,692,222	\$ 72,481,997	\$ 789,775	1%
EXPENDITURES	72,152,208	78,050,324	76,798,169	75,747,612	(1,050,557)	-1%
Net	\$ 13,432,885	\$ (1,345,296)	\$ (5,105,947)	\$ (3,265,615)	\$ 1,840,332	-36%
Decertifications	—	—	—	—	—	%
Beginning Balance	22,106,635	35,539,520	34,194,224	29,088,277	(5,105,947)	-15%
<b>Ending Balance</b>	<b>\$ 35,539,520</b>	<b>\$ 34,194,224</b>	<b>\$ 29,088,277</b>	<b>\$ 25,822,662</b>	<b>\$ (3,265,615)</b>	<b>-11%</b>

**2021 Mayor's Estimate - Page 462****BOND RATINGS**

As of December 31, 2020 the City's Bond Ratings for various types of obligations were as follows:

	Moody's Investors Service	Standard & Poor's	Fitch Ratings
General Obligation Bonds	A1	AA+	A+
Subordinate Lien Income Tax Bonds	A1	AA	N/A
Nontax Revenue Bonds	A2	AA-	N/A
Waterworks Revenue Bonds	Aa2	AA+	N/A
Water Pollution Control Bonds	Aa3	A+	N/A
Subordinate Lien Water Revenue Bonds	Aa2	AA	N/A
Cleveland Public Power Revenue Bonds	A3	A-	N/A
Airport Revenue Bonds*	A2	A-	A-
Stadium Certificates of Participation Series	A3	A+	N/A
Parking Revenue Bonds+	A2	AA	N/A

+ Insured ratings based on the rating of Financial Security Assurance, Inc.  
(Now known as Assured Guaranty Municipal Corp.)

\*On November 5, 2020 S&P Global Ratings lowered its rating on the City's General Airport Revenue Bonds to A-(negative outlook) from A. This downgrade was the result of the impacts on the airline industry by the COVID-19 pandemic.

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The City's bond ratings for governmental and revenue bonds are as follows as of December 31, 2019:

	Moody's Investors Service	Standard & Poor's	Fitch Ratings
General Obligation Bonds	A1	AA+	A+
Subordinate Lien Income Tax Bonds***	A1	AA	N/A
Non-tax Revenue Bonds**	A2	AA-	N/A
Stadium Certificates of Participation**	A3	A+	N/A
Waterworks Improvement Revenue Bonds****	Aa2	AA+	N/A
Second Lien Water Revenue Bonds****	Aa3	AA	N/A
Public Power System Revenue Bonds	A3	A-	N/A
Airport System Revenue Bonds	A2	A	A-
Parking Facility Refunding Revenue Bonds (Insured Ratings)*	A2	AA	N/A
Water Pollution Control Revenue Bonds	Aa3	A+	N/A

\* Parking Facilities' bonds only carry an insured rating.

\*\* On May 16, 2019, S&P Global Ratings raised its rating on the City's annual appropriation bonds and Certificates of Participation to A+ (stable) from A. S&P also raised its rating on the City's Non-Tax Revenue Bonds to AA- (stable) from A+. These changes were the result of new rating criteria.

\*\*\* On May 17, 2019, S&P Global Ratings lowered its rating on the City's Subordinate Lien Income Tax Bonds and Subordinate Lien Unrestricted Income Tax Bonds to AA (stable) from AA+ based upon new rating criteria adopted by the rating agency.

\*\*\*\* Effective July 29, 2019, Moody's Investors Service lowered its rating on the City's Senior Lien Water Revenue Bonds to Aa2 (stable) from Aa1 and lowered its rating on the Second Lien Water Revenue Bonds to Aa3 from Aa2. This stemmed from the rating agency's review of a number of credits nationwide in light of a court ruling in Puerto Rico regarding linkages between a utility and the City.