



BIENNIAL BUDGET

2022 - 2023

Armond Budish
Cuyahoga County Executive

Pernel Jones, Jr.
County Council President

Michael Chambers, CPA
County Fiscal Officer

Walter Parfejewiec
Director, Office of Budget and Management

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ACKNOWLEDGEMENTS

The development of the 2022-2023 Biennial Budget was a collaborative effort throughout the County under the thoughtful guidance of the **County Executive, Armond Budish**, and the **County Council, led by Council President Pernel Jones Jr.**

Thanks are due to the County's other elected officials and agency/department directors for their cooperation and efforts to create a budget that was not only balanced, but more importantly, met the needs of County residents.

Special thanks to the staff of the Office of Budget & Management for their contribution to the development of the 2022-2023 Biennial Budget.

Cuyahoga County Office of Budget and Management

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To the Citizens of Cuyahoga County:

The County's budget is a policy-setting document. It is the financial and programmatic plan that will guide us over the next biennium, beginning January 2022. The budget contains the shared priorities of the Administration and County Council in the best interest of the County and its residents.

After several months of deliberation, I presented my fourth balanced budget to Council in October 2021. This budget is Cuyahoga County's roadmap for the next two years and our plan for long-term stability and success. We have one simple goal: **To improve the lives of every single resident in Cuyahoga County – people living downtown, in our Cleveland neighborhoods and throughout all of our fifty-nine municipalities.**

The budget presented to Council reflects our strategic objectives and our continued commitment to the overarching principles of lifting up those people in need, enhancing economic growth and opportunity, promoting fairness and equity, and ensuring a government that gets results. This budget not only ensures our continued success but keeps us in a solid financial position.

Every budget presents challenges. This budget maintains our current operations, continues to provide services to county residents and covers a considerable amount of county debt. This budget also provides additional funding for improvements in many areas such as Public Safety, Justice Services and General Government. More specifically, funding for improvements at the County Jail, additional Public Defenders, pay increases for Public Safety Officers, tuition reimbursement for county staff and the development of a Microgrid.

Through strategic budget reductions, reorganizations, consolidations and leveraging our resources we were successful in developing a balanced budget. The budget recommended to Council and the compromise unanimously passed was not only balanced but increased our investments in our strategic objectives: regional growth, economic opportunity, individual well-being, mobilizing cross-sector resources and providing superior services.

I am grateful for the efforts of the County's elected officials, agencies, and departments in the preparation of the biennial budget. And I am especially appreciative of the collaborative relationship I share with County Council and applaud their hard work as it relates to the budget. I look forward to working with Council over the next year to achieve the objectives we've established in this budget and thank you, the citizens of Cuyahoga County, for the opportunity to serve.

Sincerely,

Armond Budish



Dear Citizens of Cuyahoga County,

We are pleased to present to you the Cuyahoga County's 2022-2023 Biennial Operating Budget and Capital Improvements Program that was unanimously adopted by the County Council and ratified by the County Executive in accordance with the County Charter and the County Code. The Executive submitted a recommended budget to the Council on October 12, 2021 and the Council subsequently conducted nearly two months of thorough and open budget committee hearings that resulted in the approval of approximately \$1.5 billion in expenditures per fiscal year for 2022 and 2023.

We would like to first thank the voters of Cuyahoga County for their continued support and passage of the Health and Human Services levies, particularly the latest replacement and increase of the 3.9 mills levy to a 4.7 mills levy in April of 2020. Without the generosity of the community, we could not effectively support the services provided by the Alcohol Drug Addiction and Mental Health Services Board, the Department of Health & Human Services, Juvenile Court and MetroHealth Hospital. The 2022-2023 budget provides the following appropriations:

CUYAHOGA COUNTY COUNCIL

MEMBERS

Nan Baker
District 1

Dale Miller
District 2

Martin J. Sweeney
District 3, President

Scott Tuma
District 4

Michael Gallagher
District 5

Jack H. Schron, Jr.
District 6

Yvonne M. Conwell
District 7

Pernel Jones, Jr.
District 8, Vice-President

Meredith M. Turner
District 9

Cheryl L. Stephens
District 10

Sunny M. Simon
District 11

- \$2.2 million for additional Social Workers in the Division of Children & Family Services to handle child welfare cares
- \$86 million in funding for Board and Care expenditures for children in County custody
- \$1.3 million in additional funding Say Yes to Education program benefiting graduates of the Cleveland Metropolitan School District
- \$125,000 in additional funding for the Closing The Achievement Gap (CTAG) program

In addition to the Health and Human Services appropriations, we were also able to provide funding for the following:

- \$3.4 million to Implement Central Booking at the County Jail and reduce the overall jail population
- \$1.3 million for additional Public Defenders and support staff
- \$2.5 million for additional Corrections Officers for the County Jail
- \$7.5 million to increase hourly rates for Corrections Officers to not only retain existing Officers but to attract and hire new Officers
- \$2.1 million to increase hourly rates for Sheriff's Deputies, Sergeants, and Lieutenants to not only retain existing staff but to attract and hire new staff
- \$2.8 million to increase hourly rates for Detention Officers and fully fund the Juvenile Detention Center
- \$100,000 for the Clerk of Court's Crime Stoppers program
- \$2.5 million for the new Progressive Field Lease Agreement
- \$412,255 for two temporary Boards to manage appeals from the 2021 Triennial Appraisal
- \$1.2 million for a Tuition Reimbursement program for professional development of County employees
- \$200,000 in additional funding to increase RTA subsidies for County employees

The 2022-2023 biennial budget will help us better serve and enhance the lives of the citizens of Cuyahoga County. Restoring and expanding health and human services will help maintain and develop existing programs that are critical to the well-being of our residents. This budget provides significant investments in treatment for alcohol, drug and mental illness, services for seniors, the Courts, Jails, and the Sheriff's Office. It also provides economic development funds to continue to enhance the revitalization of Northeast Ohio.

In summary, the budget provides \$1.5 billion per year for all the County's agencies, departments and programs. About \$515 million is generated from the general fund, which is primarily comprised of sales and use taxes. The Health and Human Services levies, funded by property taxes, contribute \$276 million annually, while the remainder of the budget is funded primarily from state and federal resources.

As you review the County's adopted 2022-2023 biennial operating budget and capital improvements program, we hope that we have met your expectations as we are committed to Cuyahoga County's future and providing a better quality of life for all of us.

Sincerely,

Pernel Jones, Jr.
President, District 8

Cheryl L. Stephens
Vice-President, District

Dale Miller
Chair of the Finance &
Budgeting Committee, District 2

Nan Baker
District 1

Martin J. Sweeney
District 3

Scott Tuma
District 4

Michael J. Gallagher
District 5

Jack Schron
District 6

Yvonne M. Conwell
District 7

Meredith M. Turner
District 9

Sunny M. Simon
District 11

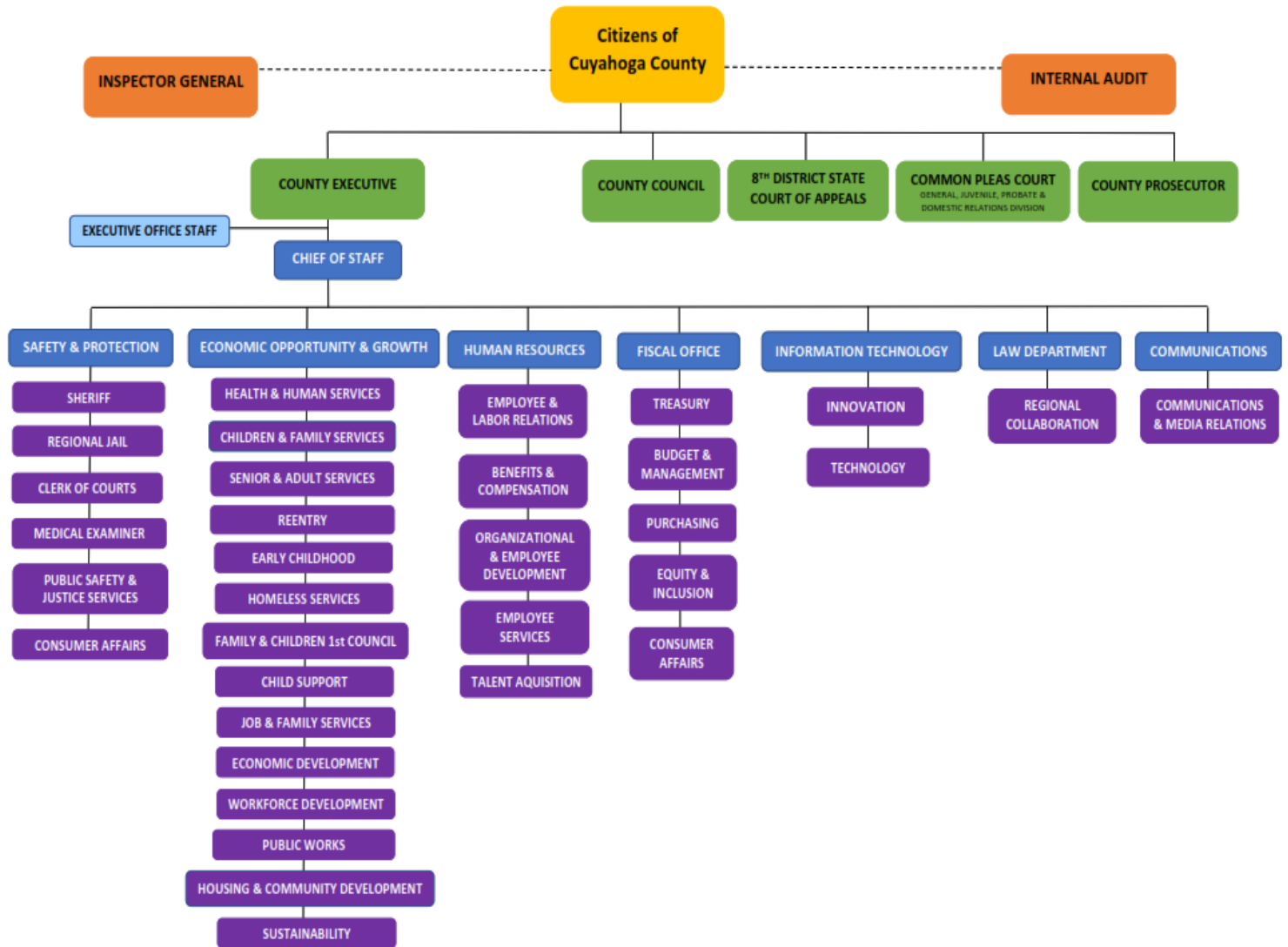


The County's annual operating budget is the means by which the County plans the necessary provision of programs and services to meet the health, safety, civic, and economic needs of County residents, while leading the continued revitalization of Northeast Ohio.

In 2020 and 2021, Cuyahoga County government:

2020	2021
<ul style="list-style-type: none"> • Went live with new IN FOR/Lawson System • Received an additional \$95,486,323 in Opioid settlements • Declared Executive Order EO2020-0002 for mission critical purchases to prevent and respond to COVID-19 • Appropriated \$19,120,172 in Opioid Funding for prevention, treatment, diversion, and education • Received and appropriated \$215,510,540 in federal CARES Act funding for programs and initiatives supporting the community during the COVID-10 pandemic • Replaced MetroHealth Letter of Credit saving \$190,966 annually for the next three years • Funded Enterprise Resource Planning (ERP) for completion of Phase 1 (August 31, 2020) • Replaced and increased the \$3.9 Mills HHS Levy to \$4.7 Mills HHS Levy adding \$35 million in additional funding each year for the next eight years • Adopted 2021 Tax Budget detailing our levies and inside millage, estimating our resources and detailing our General Obligation debt • Addressed \$7,936,194 operating revenue shortfall at our Hilton Hotel • Distributed approximately \$28,000,000 in federal COVID-19 funding earmarked for local governments • Maintained ratings of AA/Stable from S&P Global and Aa2 from Moody's Investor Services • Refunded \$277,935,000 in bonds (<i>detailed below</i>) resulting in \$55,753,466 in annual debt service savings from 2020 to 2037: <ul style="list-style-type: none"> ○ \$28,105,000 in Taxable Economic Development Revenue Bonds ○ \$197,110,000 in Tax Exempt General Obligation Bonds ○ \$52,720,000 in Taxable General Obligation Bonds • Approved the Fiscal Officer's Estimate of Tax rates to be Levied {1.45 mills of inside millage and 16.90 mills of outside millage} • Approved the County Executive's Recommended 2020-2021 Biennial Budget Update 	<ul style="list-style-type: none"> • Approved \$18.1 million in Opioid Mitigation fund appropriations • Received \$7.6 million dividend check from Ohio Bureau of Workers' Compensation • Received and appropriated \$25.5 million in additional federal CARES Act funding for the Emergency Rental Assistance program • Appropriated \$10.9 million for a one-time bonus to certain bargaining and non-bargaining employees who participated in the 2020-2021 cost-savings/furlough program • Appropriated \$9.5 million in Opioid Mitigation funding for Diversion Center operations • Appropriated \$600,735 in additional funding for Enterprise Resource Planning (ERP) • Appropriated \$7.3 million for a new security system at Juvenile Court • Received first half payment \$120 million of American Rescue Plan Act (ARPA) funding • Adopted 2022 Alternative Tax Budget detailing levies and inside millage, estimating resources and detailing General Obligation debt • Appropriated \$5.6 million for capital improvements at the old Juvenile Court • Appropriated \$4 million for a Corrections Center consultant • Appropriated \$967,146 for the new Department of Equity and Inclusion • Approved the Fiscal Officer's Estimate of Tax Rates to be levied for 2022 • Approved a \$5.25 million contribution to the Ball Park Improvement fund established under the indenture to reduce the County's future obligations • Approved an Uncodified Ordinance authorizing the County Executive to provide a one- time bonus to bargaining and non-bargaining County employees who have received the COVID-19 vaccination • Approved the issuance and sale of one or more series of County sales tax revenue bonds, in an aggregate principal amount not to exceed \$202.5 million, for the improvements to Progressive Field • Approved appropriations totaling \$14 million for the Sherwin Williams Headquarters project in Cleveland as well as the Research and Development project in Brecksville • Approved the Executive's Recommended Biennial Budget for 2022-2023 with minor amendments • Transferred \$21 million in American Rescue Plan Act revenue to the General Fund for eligible personal services costs.

Cuyahoga County Organizational Chart



BOARDS & COMMISSIONS

ADAMHS BOARD BOARD OF CONTROL BOARD OF ELECTIONS BOARD OF REVISION COMMUNITY BASED CORRECTIONAL FACILITIES BOARD COUNTY BUDGET COMMISSION COUNTY BOARD OF DEVELOPMENT DISABILITIES COUNTY PLANNING COMMISSION SOLID WASTE DISTRICT DEBARMENT REVIEW BOARD INTERNAL AUDIT COMMITTEE LAW LIBRARY METROHEALTH SYSTEM BOARD OF TRUSTEES NE OHIO REGIONAL SEWER DISTRICT BOARD PERSONNEL REVIEW COMMISSION PUBLIC DEFENDER'S COMMISSION SOIL & WATER CONSERVATION DISTRICT SOLDIERS' & SAILORS MONUMENT VETERANS SERVICE COMMISSION

HUMAN RESOURCES
7/29/2021



Introduction & Strategic Objectives



Introduction

The biennial budget represents months of deliberation and is the County’s plan for accomplishing its goals and objectives for the next two years. The budget is the means by which the County satisfies its legal and moral mandates on behalf of the citizens of Cuyahoga County. More importantly, the budget represents the County’s values and commits to the public our vision of what Cuyahoga County should be.

On behalf of the County Executive, the Office of Budget and Management is pleased to present to County Council and the public the Cuyahoga County 2022-2023 Adopted Biennial Budget.

Strategic Plan

Resources were allocated in this Adopted Budget to advance the goals, objectives, and priorities identified in the Executive’s five-year Strategic Plan. Find a full detailed version of the 2017-2022 Cuyahoga County Strategic Plan www.cuyahogacounty.us/strategic-plan.

The Strategic Plan was developed with these five goals in mind; regional growth, economic opportunity, individual well-being, mobilizing cross-sector resources, and providing superior services.



Regional Growth



Economic Opportunity



Individual Well-Being



Mobilize Cross-Sector Resources



Provide Superior Services

With the assistance of our stakeholders, including, but not limited to, County Council, County leadership, business leaders, education leaders, residents, and tax payers, the Cuyahoga County Strategic Plan was developed and implemented in July 2017.



Strategic Objectives

The 2022-2023 Adopted Budget is the fourth biennial budget developed by County Executive Armond Budish and reflects his continued commitment to the over-arching principles of **economic growth and opportunity, fairness and equity, and a government that gets results.**

Regional Growth	
Goal 1: Our region is economically competitive	<ul style="list-style-type: none"> The Cuyahoga County Five-Year Economic Development Plan was expanded in 2020 to include a COVID-19 recovery plan. Through the recovery plan and with the help of many community partners the County was able to match residents who lost their jobs due to COVID-19 with open, in-demand jobs in manufacturing, health care, and information technology; provide financial support to displaced workers to re-train them for these in-demand jobs; and advance the Cleveland Innovation Project to support technology transfer and the growth of entrepreneurs and manufacturing firms. Cuyahoga County established the first County Division of Public Utilities in 2021. This Division will allow for the development and implementation of electric micro-grids, which will provide the most reliable power in the nation. Support of the \$1 billion MetroHealth System transformative campus development and regional partnership and expansion.
Goal 2: Our businesses are growing and profitable	<ul style="list-style-type: none"> As a part of the Cuyahoga County Five-Year Economic Development Plan COVID-19 recovery plan, the Department of Development has provided over \$3 Million in new operating support and capital funding to small business since March of 2020. Supporting small business, with a focus on minority-owned businesses, will continue to be a County priority in 2022 and 2023.
Goal 3: Our community is vibrant, dynamic, and diverse	<ul style="list-style-type: none"> Cuyahoga County established the Department of Equity and Inclusion to enhance equity in program and policy development within County government. Current Department efforts are focused on increasing participation of minority-and-women-owned business enterprises in County contracting and purchasing and working with the Department of Human Resources to build a culture of equity.
Economic Opportunity	
Goal 4: Every child is ready for school on the first day of kindergarten	<ul style="list-style-type: none"> In 2020, the Cuyahoga County Office of Early Childhood/invest in Children successfully completed planning for the expansion and sustainability of the County's Universal Pre-Kindergarten (UPK) program, doubling the number of UPK seats from 2,000 to over 4,000. This expansion was made possible through the voter approved increased of one of the County's two Health and Human Services levies in 2020.
Goal 5: Every student stays in school and has the support needed to graduate high school ready for post-secondary completion and success	<ul style="list-style-type: none"> In 2020, Cuyahoga County invested a total of \$1.5 Million dollars in the Greater Cleveland Digital Equity Fund to strategically and efficiently address immediate and long-term needs surrounding broadband access, computing devices, digital literacy and technology support. Through the fund, the County and its partners provided up to 5,000 internet hotspots, two years' worth of unlimited data, and up to 10,000 laptops to families with a K-12 student in the home. The County also donated 300 hotspots to the to Cleveland Metropolitan School District (CMSD) to distribute to students without internet access.
Goal 6: Every resident is on a path to upward income mobility and career advancement	<ul style="list-style-type: none"> The Cuyahoga County Educational Assistance program is managed by the Cleveland-Cuyahoga County Workforce Development Board with \$1 million of direct County support. During the COVID-19 pandemic, the County partnered with OhioMeansJobs Cleveland-Cuyahoga County to host the first Virtual Job Fair in June 2020 to connect job seekers with local employers. Made possible through a grant from the Mandel Supporting Foundation at the Jewish Federation and partnership with PCs for People, the County provided computers, hotspots, and three months of internet access for free for up to 1,000 eligible job seekers. Additional Job Fairs were held throughout 2020 with over 630 participants finding employment as a result. County efforts bridge the digital divide and increase broadband access continued in 2021 with the issuance of a request for proposals (RFP) for the deployment of Broadband Services, as well as funding awarded to PCs for People to support high-speed, low-cost internet access to 1,000 East Cleveland residents and to DigitalC to provide affordable, in-home, high-speed broadband services to residents in Cleveland's Central Neighborhood.
Individual Well-Being	
Goal 7: All residents are safe, supported, and able to care for themselves	<ul style="list-style-type: none"> Toward Employment Career Pathway Services for job readiness training, job search and placement, coaching and support for professional development of low-income veterans in Cuyahoga County. Homeless Services for the Supportive Services for Veterans Families Program and for move-in kits for veterans entering permanent supportive housing in Cuyahoga County.

	<ul style="list-style-type: none"> Increase hourly rates of Corrections Officers in the County Jail. This increase is necessary to provide a competitive hourly rate, not only to retain existing Corrections Officers, but to attract and hire new Corrections Officers.
Goal 8: All people have equal access to justice	<ul style="list-style-type: none"> The Cuyahoga County Diversion Center opened its doors on May 3. This first-of-its kind facility in Ohio operates in partnership with law enforcement to help individuals involved in a low-level offense who exhibit signs and symptoms of mental illness and/or addiction receive the help, care, and linkage to community resources they need in a treatment environment rather than going to the County Jail.
Goal 9: All are valued, respected, and heard	<ul style="list-style-type: none"> In 2020, Cuyahoga County passed legislation declaring racism a public health crisis, established a Citizens' Advisory Council on Equity (CACE), and activated the Cuyahoga County Equity Commission (CCEC). Initial reports on efforts to date by CACE and CCEC were released in January 2021 and these two groups will continue to advise and oversee the County equity efforts. The Cuyahoga County Department of Regional Collaboration led efforts to connect and collaborate with community stakeholders, including mayors and managers, to promote completion of the 2020 Census.

Mobilize Cross-Sector Resources	
Goal 10: Drive collaboration among regional partners	<ul style="list-style-type: none"> Planning for Central Booking at the County Jail began in early 2020. Led by Cuyahoga County Corrections, Central Booking planning brings together County criminal justice partners to implement a key best practice for arrest and detainee management that ensures during the arrest and arraignment process individuals are treated fairly and with dignity and respect; are diverted from the criminal justice system when appropriate; are charged justly and properly; are provided counsel at the earliest opportunity; and are released on the least costly financial conditions and least restrictive non-financial conditions that will reasonably assure public safety and appearance at court. Since activation in April 2020, the Cuyahoga County Emergency Operations Center (EOC) and Joint Information Center (JIC) has helped provide over 19.8 Million units of PPE to health care workers, first responders, and other agencies. The EOC and JIC also provided support to the Federal Emergency Management Agency's Type 1 Mass Vaccination Clinic, which provided more than 260,000 doses over a 12-week period.
Goal 11: Co-create systems-level solutions	<ul style="list-style-type: none"> Public Defender is adding three attorneys to handle post-conviction, vertical, mental health cases, two social workers for Central Booking, one social worker for Juvenile cases, one paralegal for Child Support and one IT support staff.
Goal 12: Make a difference in everything we do	<ul style="list-style-type: none"> To support the work of the Citizens' Advisory Council on Equity and Cuyahoga County Equity Commission, the Cuyahoga County Office of Innovation and Performance began reporting Cuyahoga Performance data by race and ethnicity when available. As of September 2021, race and ethnicity data is available for 16 measures reported through Cuyahoga Performance.

Provide Superior Services	
Goal 13: Maintain financial strength and operational efficiency	<ul style="list-style-type: none"> Since the programs launch in 2019, the Office of Innovation and Performance has trained over 260 employees in process improvement through the Cuyahoga County Innovation Academy, empowering employees with the knowledge and tools to improve critical County processes. ERP
Goal 14: Provide a superior customer service	<ul style="list-style-type: none"> Contact Center Central Neighborhood Surge
Goal 15: Make Cuyahoga County an Employer of Choice	<ul style="list-style-type: none"> Implement a Tuition Reimbursement program to provide professional development for all county staff. The program will include Baldwin Wallace College, Cleveland State University and Cuyahoga Community College.

This Adopted Budget includes new or increased investments in support of the following:

Strategic Plan Goal	Program Area	Initiative	Annual Funding Level	Agency/ Department
Goals: 8, 9, 11, 12	Public Safety & Justice Services	Implement Central Booking to reduce the number of inmates in the County Jail who have not yet been charged or are pre-disposition to decrease the overall jail population, allow defendants to maintain employment and connection with their social support system, and reduce racial disparities.	\$3.4 million	Miscellaneous
Goals: 8, 9, 11, 12	Public Safety & Justice Services	Public Defender is adding three attorneys to handle post-conviction, vertical, mental health cases, two social workers for Central Booking, one social worker for Juvenile cases, one paralegal for Child Support and one IT support staff.	\$1.3 million	Public Defender's Office
Goals: 1, 7, 8, 12	Public Safety & Justice Services	Increase hourly rates of Corrections Officers in the County Jail. This increase is necessary to provide a competitive hourly rate not only to retain existing Corrections Officers but to attract and hire new Corrections Officers.	\$7.5 million	Sheriff's Office
Goals: 1, 7, 8, 12	Public Safety & Justice Services	Increase hourly rates of Sheriff's Deputies, Sergeants and Lieutenants in the County Jail. This increase is necessary to provide a competitive hourly rate not only to retain existing Sheriff's staff but to attract and hire new Sheriff's staff.	\$2.1 million	Sheriff's Office
Goals: 1, 7, 8, 12	Public Safety & Justice Services	Increase hourly rates of Detention Officers in the Juvenile Detention Center. This increase is necessary to provide a competitive hourly rate not only to retain existing Detention Officers but to attract and hire new Detention Officers.	\$1.2 million	Juvenile Court
Goals: 12, 13, 15	General Government	Implement a Tuition Reimbursement program to provide professional development for all county staff. The program will include Baldwin Wallace College, Cleveland State University and Cuyahoga Community College.	\$2.4 million	Miscellaneous
Goals: 1, 3, 10, 12,	General Government	Begin the development of the County's Public Utility (Microgrid)	\$87,500	Miscellaneous



Executive Summary

Executive Summary

Location and History

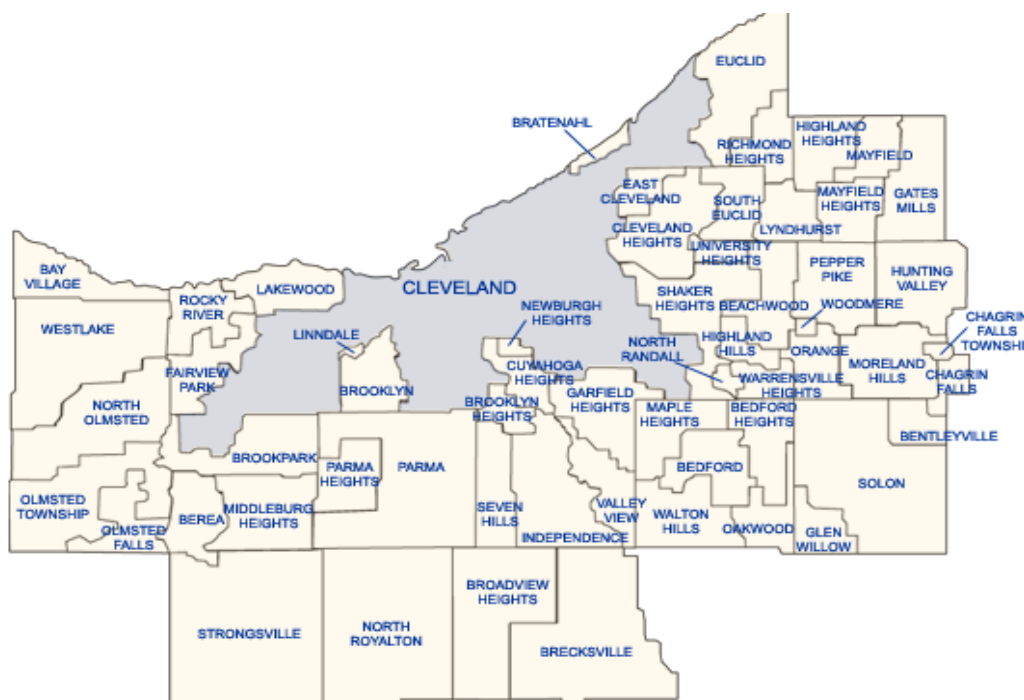
Located on the shores of Lake Erie, Cuyahoga County is home to 1.2 million residents and is the State’s second most populated County with approximately 59,000 fewer residents than Franklin County. The County’s name originates from Native Americans who settled in what is now the Ohio Valley as early as 200 B.C. Native Americans name river “Cuyahoga” meaning “crooked river.” The area was originally part of the Connecticut Western Reservation; Moses Cleaveland brought New England settlers in 1796 and established the City of Cleveland that same year. The Western Reserve became a part of the newly created Ohio territory. By January 1803, Ohio's population exceeded the required 60,000 for statehood and in March of that year was granted status as the 17th state.

Government

The Cuyahoga County seat is located in the City of Cleveland and is a Charter form of government headed by an elected County Executive and an 11-member elected County Council serving on a part-time basis per the County Charter. The County has significant responsibilities in the areas of general government, the administration of justice, road and bridge maintenance, health care, public assistance, social services, and economic development. The County operates wastewater collection and treatment facilities, water lines, parking facilities, a hospital, an airport, and a computer information system for law enforcement agencies in the County.

Cities, villages, and townships in the County, together with the various special districts and other governmental entities operating in the County, are responsible for the provision of many local governmental services that benefit County residents. Cuyahoga County comprises:

- 38 cities
- 19 villages
- 2 townships
- 36 school districts
- 9 library systems
- 1 port authority
- 1 regional sewer district
- 1 park district



Population

The County’s population has been steadily declining. Like other industrial regions of the Midwest, Cleveland-Cuyahoga County’s population has declined due to out migration of and from the loss of jobs in manufacturing and other key sectors.

Population Data*	1980	1990	2000	2010	2020	2010-2020 % Change
Cuyahoga	1,498,400	1,412,363	1,392,094	1,278,103	1,227,883	-4.1%
Ohio	10,800,650	10,861,837	11,363,543	11,539,449	11,790,587	2.1%

Source: fred.stlouisfed.org & census.gov

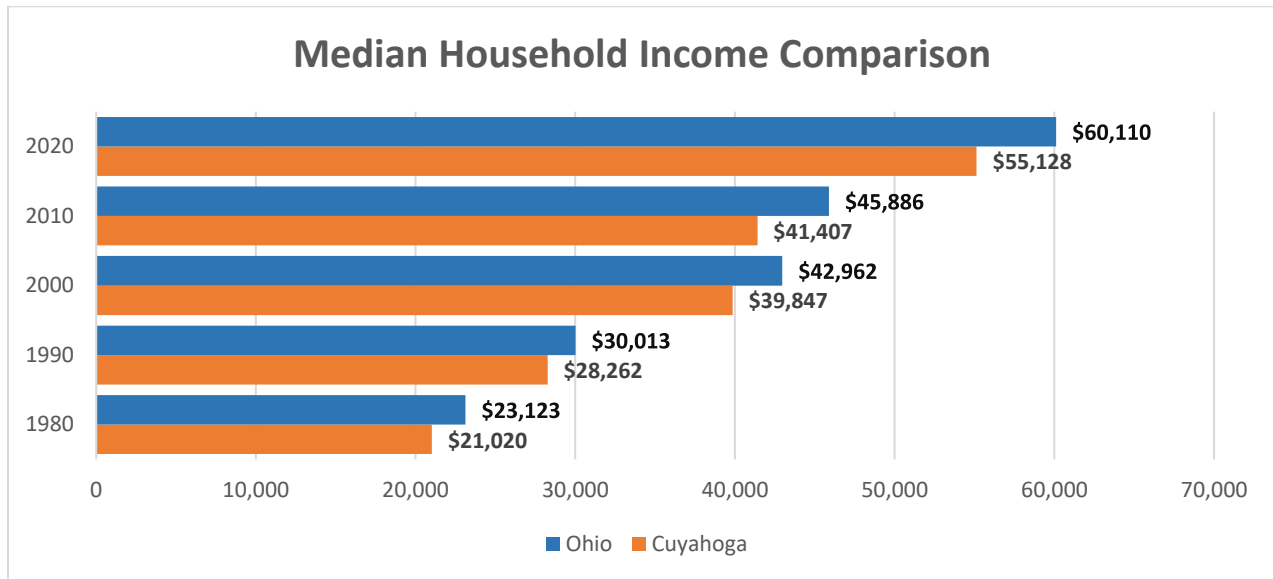
The declining population and changing demographics of Cuyahoga County present challenges to balance revenues with the statutory and moral obligation to provide critical services to the County’s citizens.

While the population is slowly declining, it is also aging. Based on 2022 World Population Review data, the proportion of County residents who are 65 and over has increased from 15% in 2010 to 18.6% in 2021, versus an estimated 16.5% in the nation in 2021.

The Cuyahoga County population has 17.46% living in poverty. To compare with the two other largest counties in the Ohio, Franklin County, which recently surpassed Cuyahoga in population, and Hamilton County both have nearly 16% living in poverty. Race and ethnicity census data show that the county population has 62% white alone, 30% Black or African American alone, 3% two or more races, and 2% Asian alone.

Median Household Income

Cuyahoga County residents enjoy an affordable cost of living. Cuyahoga county, like the state and country, continues to grow following the great depression. While median household income in the County lags that of the State, it has grown 25% between 2010 and 2020 in the county.



Source: fred.stlouisfed.org & census.gov



Arts and Culture

Cuyahoga County boasts a thriving arts and cultural environment. Playhouse Square Center is the largest performing arts center in the country outside of New York City. Its five magnificently restored theaters include the State, the Connor Palace, Allen, Ohio, and Hanna. These theaters are home to the Cleveland Opera, the Great Lakes Theater Festival, and many Broadway performances. The Playhouse Square District has recently undergone streetscaping, signage, and lighting improvements which included the installation of the world’s largest outdoor chandelier.

University Circle was once known as Doan’s Corner until two universities, Cleveland, Western Reserve University and Case Institute of Technology, relocated four miles east of downtown Cleveland and it grew into one of the nation’s largest concentrations of cultural attractions, medical facilities, universities, and performing arts venues. Since the beginning of its development, more than 200 years ago, University Circle has become home to many world-class treasures such as the Cleveland Museum of Art, the Cleveland Museum of Natural History, the Cleveland Botanical Garden, Severance Hall, University Hospitals, Case

Western Reserve University, and many more. The Cleveland Museum of Art Cleveland is considered to be one of the country’s greatest art museums and has the largest endowment of any art museum in the country. Also, it is the only museum of its size and caliber that is open to the and public free of charge. The Cleveland Orchestra, which was founded in 1918, is located in Severance Hall and has been called “America’s finest orchestra” by The New York Times. Wade Oval is 7 acres of green space surrounded by University Circle’s finest museums and cultural institutions. In recent years this space has developed into one of northeast Ohio’s premier public spaces. Wade Oval is home to the year-round event WOW! Wade Oval Wednesdays, which recently celebrated its 15-year anniversary, is a free weekly concert in the park. Other family friendly activities that take place in the park are the Parade the Circle & Circle Village, and The Rink at Wade Oval.



The Rock and Roll Hall of Fame and Museum is located in the heart of the City of Cleveland and is the world's largest of only two museums dedicated to rock and roll music. It opened its doors in September of 1995 and features exhibits honoring music legends and pioneers. The Rock Hall has many educational programs that use the power of rock and roll to engage students of all ages. Programs are available online as well as in person.



The Great Lakes Science Center is one of America's largest interactive science museums with hundreds of hands-on exhibits, daily demonstrations, and educational programs. The newly remodeled Cleveland Clinic DOME Theater is located within the museum, as well as the NASA Glenn visitor center.

Sports and Recreation

Cuyahoga County has three major league sport franchises in the city of Cleveland which include the Cleveland Browns (NFL), the Cleveland Guardians FKA Cleveland Indians (MLB), and the Cleveland Cavaliers (NBA). Additionally, Cuyahoga County is home to the AHL Lake Erie Monsters, the NHL-affiliate for the Columbus Blue Jackets.



Cleveland's MLB team had a significant year in 2021. The team announced that it would officially change its name from the Cleveland Indians to the Cleveland Guardians. Also, the Guardians successfully partnered with the City of Cleveland, Cuyahoga County, and the state of Ohio to fund \$435 million worth of renovations to Progressive Field, the stadium and home of the newly named Cleveland Guardians. This came only 5 years after the Rocket Mortgage Fieldhouse FKA Quicken Loans Arena, secured \$70 million in public funding to renovate the Cleveland Cavalier's home arena, which completed renovations in 2019 at a total cost of \$185 million.

The Cleveland Metroparks, established in 1917, contains the Cleveland Metroparks Zoo and Rainforest and 18 park reservations spanning nearly 23,000 acres. The Park system is commonly referred to as the "Emerald Necklace" because the reservations encircle the City of Cleveland. Hundreds of miles of hiking trails in a variety of terrains including many miles of paved all-purpose trails for walking, running, biking and in-line skating are provided and nearly 82 miles of bridle trails for horseback riders. The Cleveland Metroparks was named 2021 Best Park in Nation by Commission for Accreditation of Park and Recreation Agencies.



The Towpath Trail stretches across Ohio from Lake Erie to New Philadelphia. The 101-mile route crosses over 4 counties. Over 175 years ago construction began on the trail to allow users to walk the same path that transported canal boats filled with passengers and goods along the Ohio & Erie Canal. In 2021, Cuyahoga County completed the northernmost section of the route that stretch across the county. This portion of the trail was completed in 4 phases, took over 20 years to complete construction, and cost approximately \$53 million in public funding.

The Cuyahoga County Lakefront Public Access Plan is a project which aims to improve public access to Lake Erie. The plan is currently underway and looks to improve access along the entire 30-mile Lake Erie shoreline within Cuyahoga County. Over 90% of the shoreline was previously inaccessible to the public due to much of the property being privately owned. Thanks to the "Euclid Model" in which private owners have entered into an agreement with the City of Euclid to assist in erosion control in exchange for a publicly accessible easement across their property. Public-private partnerships such as these will allow the goals of creating a connected network of access points, positioning the lake as an asset, addressing the erosion and protect private property, and make the lake a healthier, safer place a real possibility.

Economy

Cuyahoga County is the location of headquarters of twelve corporations that rank among Fortune Magazine's (2021) 1,000 largest corporations in the United States.

Rank	Company	Revenues (in millions)	Major Products
74	Progressive	\$42,658	Insurance
162	Sherwin Williams	\$18,362	Paints & Chemical
223	Parker Hannifin Corp	\$13,696	Hydraulic Components
396	KeyCorp	\$7,337	Financial Services
540	TravelCenters of America	\$4,946	National Travel Center
501	Cleveland-Cliffs	\$5,354	Natural Resources
516	TransDigm Group	\$5,182	Aircraft Components
667	Medical Mutual of Ohio	\$3,524	Health Care Insurance
701	Applied Industrial Technologies	\$3,246	Industrial Components
782	Hyster-Yale Materials Handling	\$2,812	Industrial Machinery
809	Lincoln Electric Holdings	\$2,655	Industrial Equipment
934	Nordson	\$2,121	Industrial Machinery

Source: Fortune Magazine website

Cuyahoga County's economy is impacted significantly by healthcare and educational institutions such as University Hospitals, Case Western Reserve University, Cleveland Clinic, and Cuyahoga County Community College. Healthcare and biotechnology are the primary economic engines of the County, with the famed Cleveland Clinic and University Hospitals as, respectively, the two largest employers, and MetroHealth Systems the eighth largest. Residents have significant access to world renowned healthcare and treatment facilities.

Cleveland Clinic was established in 1921 in Cleveland Ohio, and now has grown to include locations all around the globe. In the U.S. News & World Report's "2021-22 Best Hospitals" rankings, the Clinic has been named the No. 2 hospital and the No. 1 hospital for heart care. Medical pioneers, as well as patients, seek out Cleveland Clinic for their well-known medical expertise and cutting-edge technology and research. Their economic impact to the County can be seen for not only their employment status, but also for what the organization's philanthropy throughout the community.

Established in 1866, University Hospitals (UH) has grown to include a multihospital health system that includes a thriving academic medical center, 18 hospitals, 40 health centers and dozens of medical practices – all working together to serve 1 million people throughout Northeast Ohio. UH is ranked in the top 25 nationally in Ear, Nose & Throat; Gastroenterology & GI Surgery, Gynecology; Nephrology; and Neurology & Neurosurgery.

UH Cleveland Medical Center is also the primary teaching affiliate of the Case Western Reserve University School of Medicine. The School of Medicine is the largest biomedical research center in the state of Ohio and is ranked number 25 in "Best Medical Schools" by U.S. News and World Report. UH graduates often choose to remain in Northeast Ohio and seek employment with University Hospitals as well as the Cleveland Clinic, and MetroHealth. According to the University's school annual First Destination Survey, of the 481 students who graduated in 2021 and sought full-time employment, 41 graduates were hired by Cleveland Clinic, and 13 were hired with University Hospitals.

The following employers (public and private) had the largest workforces in the County as of June 2020:

Firm / Organization	No. of Employees	Industry / Sector
Cleveland Clinic Health System	36,398	Healthcare provider
University Hospitals Health System	17,481	Healthcare provider
Minute Men Cos.	12,856	Staffing and employment services firm
U.S. Office of Personnel Management	12,335	Federal government
Progressive Corp.	9,876	Insurance Company
Group Management Services Inc.	9,202	Staffing and employment services firm
Cuyahoga County	7,586	County government
City of Cleveland	7,006	Municipal government
The MetroHealth System	6,974	Healthcare provider
Cleveland Metropolitan School District	6,100	Public education

Source: Crain's Cleveland

According to the Ohio Department of Job and Family Services (December 2021) the unemployment rate in Cuyahoga County is 4.1%, in close comparison to the 4.5% rating for the entire state of Ohio.

Cuyahoga County in Comparison



Sources: Ohio Department of Taxation, Ohio Department of Job and Family Services, United States Census Bureau, World Population Review, Ohio Office of Criminal Justice Services, U.S. Bureau of Labor Statistics, Federal Reserve Bank of St. Louis - FRED Economic Research, Franklin County Auditor's Office, Cuyahoga County Fiscal Officer



Financial Policies

Cuyahoga County Financial Policies

The following are the financial policies set forth for the overall fiscal management of Cuyahoga County according to Title 7: Revenue and Finance, Chapter 701 of the Cuyahoga County Code. These policies are updated in accordance with Cuyahoga County Code updates enacted by Cuyahoga County Council. (Ordinance links in blue.)

Two-Year Budget, Capital Improvements and Appropriations Process

The policy for adopting the operating budget and the capital improvements program for Cuyahoga County is established as follows:

- A. The biennium for Cuyahoga County shall extend from January 1 of each even numbered year through December 31 of the following odd-numbered year.
- B. The County Executive may perform any of the duties required in this section through his/her duly authorized designees.
- C. Not later than at the first County Council meeting in October of each odd-numbered year, the County Executive shall submit to Council a proposed operating budget and capital improvements program for biennium beginning January 1 of the year following submission. The materials submitted shall include all information required by Section 2.03, Subsections 9, 10, and 11 of the Cuyahoga County Charter.
- D. Not later than at the first County Council meeting in November of each even-numbered year, the County Executive shall submit to Council a report, updating the information provided in Subsection (C) above for the biennium. If the report includes changes to the budget or capital improvements program, the County Executive shall submit appropriate legislation along with the report.
- E. The County Council shall review, amend as needed, and adopt the biennial operating budget and capital improvements program and make all necessary appropriations not later than December 15th of each odd-numbered year.
- F. This section shall not alter any obligation placed on any County agency, department, board or commission by the Ohio Revised Code relative to the submittal of its budget in a manner that differs from the process described in this section.

(Ordinance Nos. O2014-0004, Enacted 4/22/2014, Effective 4/23/2014; O2011-0036, Enacted 9/13/2011, Effective 9/14/2011)

Capital Improvements Policy

- A. In order to protect the County's capital assets and effectively plan for future improvements, the Fiscal Officer shall maintain a master listing of all County capital assets and shall develop and implement written procedures to define the County's universe of capital assets and to ensure that all changes in County capital assets are documented in the master listing. The initial listing shall be completed no later than December 31, 2014. Any additions to or deletions from the list of capital assets shall be reflected in the listing no later than 30 days after the change occurs. Any descriptive information regarding each of the capital assets shall be updated at least annually.
- B. The Office of Budget and Management in cooperation with the Department of Public Works shall maintain a Capital Improvements Plan, which shall include a list of projects intended to be initiated during the current biennium, along with the estimated cost and intended funding sources for each project, and a list of projects planned to be initiated during each of the next five years following the current biennium. The Plan shall recommend a level of capital improvements spending during the Plan's time frame that is consistent with long term cost-effectiveness.
- C. Priority shall be given to capital improvements that will enhance the County's ability to provide high quality, cost-effective direct services.
- D. The County shall commit to capital improvements that are within its capability to finance through short and long term resources. In making financing decisions on a capital project, the County shall consider both the ability to meet debt service obligations and the ability to meet ongoing direct service requirements.
- E. To the extent possible, consistent with the prioritization of capital improvements based on need, the County shall prioritize projects that offer the greatest opportunities to leverage resources through intergovernmental programs, public/private partnerships, and service charges or user fees.

(Ordinance Nos. O2014-0012, Enacted 6/10/2014, Effective 7/16/2014; O2014-0004, Enacted 4/22/2014, Effective 4/23/2014; O2011-0036, Enacted 9/13/2011, Effective 9/14/2011)

Debt Management Policy

- A. The County shall adhere to the requirements of general law regarding the types of debt instruments that may be issued, and any debt issued shall be within the direct and indirect debt limitations of the State of Ohio at the time of issuance.
- B. The Fiscal Officer shall actively monitor the potential impact of financial market conditions on the cost effectiveness of the County's debt financing and may consult with the County's Investment Advisory Committee on decisions related to the County's debt portfolio.
- C. The Capital Improvements Plan provided for in Section 701.02 (B) shall include a plan covering the types of debt and timing of issuances intended to be used in financing the improvements proposed in the plan.
- D. To the extent within our its control, the County shall consistently and on an ongoing basis endeavor to obtain the best possible ratings for its debt instruments.
- E. The Fiscal Officer shall prepare and publish an Annual Information Statement to provide current financial, economic, and demographic information about the County to investors, rating agencies, and the public.

(Ordinance No. O2014-0012, Enacted 6/10/2014, Effective 7/16/2014)

Requests for New Programs or Services Requiring an Additional Appropriation

Any requests for new programs or services that require an additional appropriation as a part of the biennial budget process or throughout the fiscal year shall include the following information and sections as part of the request for Council's consideration by the requesting department, board, agency, commission or other authority:

- A. Program or service overview – detailing the request for additional appropriation
- B. Program or service budget – itemize expenses related to personnel, other operating and capital outlays
- C. Program or service Milestones/Timeline – outline the program or service's goals and objectives as well as key performance measures in order to ensure these goals or objectives are met
- D. Program or service Staffing Levels – document the projected staffing levels required for the program or service including titles and salary and benefits

The requirements of this section shall also apply to existing programs or services only if there is a major expansion or shift in policy to existing programs or services but does not apply to additional appropriations that do not expand the goals or objectives of existing programs or services.

(Ordinance No. O2014-0013, Enacted 6/24/2014, Effective 7/28/2014)

Advance Notice of Proposed Compensation Changes

- A. In order to provide for a more consistent approach to compensation and benefits for County employees, the County's policy shall be to request any Cuyahoga County department, office, agency, court, board, commission or other authority to which biennial budget appropriations are made provide thirty (30) days prior written notice to the Clerk of Council of any planned pay rate adjustments, cost of living adjustments, and/or merit pay awards applicable to all or a significant part of its non-bargaining employees. This provision shall not apply to any such adjustments and/or awards that have been specifically provided for in the biennial budget then in effect.

(Ordinance No. O2013-0023, Enacted 7/8/2014, Effective 8/13/2014)

Investment Policy

- A. The Fiscal Officer shall publish on its website the County's written investment policies, as established and revised by the Investment Advisory Committee.
- B. The County Treasurer shall conduct an ongoing analysis of the performance of the County's investment portfolio against the County's investment objectives, policies, procedures, and generally recognized performance benchmarks and shall use this analysis to better align the County's investments with the objectives, policies, and procedures and to improve performance against recognized benchmarks, consistent with safety and liquidity. The County Treasurer shall refer any recommendations for investment policy changes resulting from portfolio performance analysis to the Investment Advisory Committee and shall send a copy to County Council.

(Ordinance No. O2014-0021, Enacted 10/14/2014, Effective 11/14/2014)

Financial Reporting

- A. Not later than March 31st of each year of the year, the Office of Budget and Management shall prepare, publish, and submit to Council a public presentation on the budget, which shall include the following:
 - 1. An overview of County operations, programs, and finances reflecting prior year results and projections for the current year and one or more future years;
 - 2. A presentation of key financial schedules;
 - 3. A presentation of reserves on General Fund balance, describing each item and the likelihood that funds set aside for each item will actually need to be expended;
 - 4. A detailed description of the budget process;
 - 5. An analysis of County revenues;
 - 6. A description of the various fund types used in budgeting;
 - 7. Prior year results and current year goals on departmental performance measurement;
 - 8. Program budgets for each department, office, or agency;
 - 9. A description of the Capital Improvements Plan;
 - 10. A list of the County's outstanding debt obligations and discussion of the County's debt management plan;
 - 11. The list of outstanding loans made by the County, as provided for in Subsection E of this section; and
 - 12. A brief overview of the most important aspects of the Biennial Operating Budget, presented so as to be easily understood and available as a separate document.

The budget presentation made in the second year of the biennium may be a summary of changes to the information required above, rather than a full report.

- B. Not later than 45 days after the end of each calendar quarter, the Office of Budget and Management shall prepare, publish, and submit to Council a quarterly financial report, which shall include the following:
 - 1. A presentation of key financial schedules, including reserves on General Fund balance;
 - 2. A schedule of expenditures to date compared to budget for all departments, agencies, and other accounts within the General Fund and the Health and Human Services Levy Fund;

3. An update of projected revenues and expenses for the General Fund, the Health and Human Services Levy Fund, and all funds combined;
 4. A list of bonds, notes, or other obligations of the County that expired, are new obligations, or were refinanced or restructured during the quarter; and
 5. A discussion of likely impacts of actual and potential revenue and expenditure variations from the budget plan, including an update of changes, if any, to the presentation of reserves on General Fund balance provided for in Subsection 701.07(A)(3) above.
- C. The Office of Budget and Management shall prepare, publish, and submit to Council a monthly financial report not later than fifteen (15) days after the end of each month, which shall be a brief narrative regarding any of the following that may have occurred during the preceding month:
1. Changes to the County's overall revenue and/or expense projections or to any major individual revenue or expense item;
 2. Significant changes to the performance of any department or agency relative to its budget;
 3. Any significant unexpected revenue or expense obligation; and
 4. Changes to the projected performance of the County's General Fund and/or Health and Human Services Levy Fund against its reserve target.
- D. The Fiscal Officer, County Treasurer, and the Investment Advisory Committee shall provide Council a copy of any investment reports generated through its office or committee.
- E. The Office of Budget and Management, in coordination with the Department of Development and other County agencies, as needed, shall maintain and publish annually by March 31st of each year a list of all outstanding loans made by the County, including the amount, interest rate, and term of each loan and the amount of each loan that may be forgivable, if any. The Office of Budget and Management shall determine a written process for determining a reasonable and prudent portion of the total loan amount to hold in reserve against nonpayment of loans or the exercise of forgivable loan provisions. This reserve amount shall be reported as a reserve on balance against the General Fund, and it shall be updated at least quarterly with respect to new loans and at least annually with respect to the status of existing loans.
- F. The county shall use best efforts to ensure timely completion of its work for the county's external audit to enable the external audit to be completed and filed by the next September 30th following each calendar year.
- G. The Fiscal Officer shall post all reports required to be published under this section on his/her website. Such posting shall be the primary means of publication, but the Fiscal Officer may provide printed copies as needed. Reports required to be sent to Council may be sent electronically to the Clerk of Council, who shall send them to the members of Council.

(Ordinance No. O2014-0021, Enacted 10/14/2014, Effective 11/14/2014)

Financial Management Operations

- A. The General Operating Fund may be used for any County funded activity, including health and human services.
- B. In order to assist County departments and agencies to make effective resource allocation decisions, the Office of Budget and Management shall make recommendations regarding expenditure options. In making such recommendations, OBM shall consider but not be limited to options that meet one or more of the following priority objectives:
 1. Provides services required by law, administrative regulation, court order, or current contractual agreement;
 2. Provides services required to ensure public safety and welfare;
 3. Supports efficient delivery of essential public services at current or expanded levels;
 4. Promotes effective management control of resources;
 5. Required to preserve a facility or protect a county asset;
 6. Results in cost reductions in the current and/or future years or reduces the need for other costly County services; and
 7. Leverages significant funding from sources other than local County funds.
- C. Departments and agencies are expected to submit requests for additional personnel as part of the biennial budget process or the budget review prior to the second year of the biennium, in order not to create obligations prior to budget review. Personnel levels authorized in the budget for departments and agencies with more than fifty (50) full-time equivalent staff shall be considered an average for the year, provided that the staffing level is not managed so as to carry staffing above the authorized level into a subsequent year.
- D. OBM shall monitor the County budget on an ongoing basis and submit legislation to Council to authorize any increases or decreases in appropriations, transfers between budget accounts, and cash transfers, except that OBM may, without legislation, make budget transfers that are within both the same index code and object code. OBM shall submit to Council any budget adjustments needed to ensure that all County funds meet requirements set forth in general law regarding positive fund balances, sufficiency of resources, and appropriation authority for expenditures.
- E. OBM may decertify funds remaining in any encumbrance that has been inactive for over one year and is more than one year past the expiration of any contract related to that encumbrance, and OBM may submit budget amendments to Council to reduce appropriations by the amounts decertified.
- F. Any increase or decrease in appropriation, transfer between budget accounts, and/or cash transfer initiated by Council outside of the biennial budget or second year budget update process shall be submitted to OBM by the Clerk of Council prior to introduction.
- G. The Fiscal Officer shall certify that sufficient funds are available for all expenditures as provided in general law. Such certification shall be made prior to expenditure of funds, except that in exceptional circumstances, certification may be made through the "then and now" process authorized in general law.

(Ordinance No. O2014-0033, Enacted 12/9/2014, Effective 1/14/2015)

Long-Term Planning and Stabilization

- A. OBM shall proactively monitor projected revenues and expenses, using a forecasting horizon of five (5) years or longer, and shall promptly report to the County Executive and Council any conditions or trends that threaten the County's ability to maintain General Fund and Health and Human Services Levy Fund reserves at or above the thresholds provided in Chapters 706 and 707. Except during a sudden financial emergency, such reports may be made as part of the regular financial reporting provided for in Section 701.07.
- B. The County Executive and Council shall conduct a Reserve Stabilization Planning Process whenever any of the following occur:
 - 1. The reserve percentage reaches twenty-six percent (26%) or less in the General Fund or eleven (11%) or less in the Health and Human Services Levy Fund; or
 - 2. The Executive, OBM, or Council identifies trends reasonably expected to bring the General Fund and/or the Health and Human Services Levy Fund reserves below its reserve threshold with one year; or
 - 3. There is an excess of operating expenses over revenues, net of one-time expenditures, in the General Fund or the Health and Human Services Levy fund of more than three percent (3%) in any fiscal year; or
 - 4. The Executive and Council for any other reason agree to do so.
- C. When conducting a Reserve Stabilization Planning Process, the County Executive and Council shall, within four (4) months after Subsection (B) of this section is triggered:
 - 1. Prepare a plan for the affected fund(s) to ensure long term structural balance and maintain or restore the reserve percentage at or above its reserve threshold; and
 - 2. Include in the plan a process for ongoing monitoring and revision of the plan, as needed.

(Ordinance No. O2014-0033, Enacted 12/9/2014, Effective 1/14/2015)



Fund Budgets

Funds and Fund Descriptions

Cuyahoga County maintains a fund accounting system. This section of the 2022-2023 Budget Plan addresses the various funds included in the County’s biennial budget, revenue and expenditure trends, and ending balances within these accounting entities. Fund types used by the County are done so in accordance with governmental accounting standards, all applicable laws and regulations, and the County’s Financial Policies.

Major Funds

General Fund

The General Fund is the primary operating fund of the County. Resources of the General Fund cover a wide range of services both under the authority of the County Executive and those provided by other elected officials, boards, and commission. The General Fund is the only discretionary fund included in the County’s All Funds budget. The overwhelming majority of expenses in the General Fund are for mandated programs and services, such as adjudication and law enforcement.

Special Revenue Funds

Special Revenue Funds are established and maintained to account for resources designated for specific purposes. This fund type includes grants, state and federal allocations, and tax collections supporting a designated activity. The County’s financial policies dictate that expenditures from these funds are limited to the mandates or direction of the funding source, and cannot be used to subsidize other funds, except as required or permitted by program regulations or legal directive. Each Special Revenue Fund is designated by a distinct fund in the County’s accounting system that carries its own name, number, separate accounting entries, and relevant financial reports. The major special revenue funds include the Board of Developmental Disabilities, Human Services, and Motor Vehicle Gas Tax.

Also included is the *Health and Human Services Levy*, the HHS Levy Fund supports a myriad of programs and services that seek to ensure the physical, mental, and emotional health of the County.

Internal Service Funds

Internal Service Funds capture services provided by one County agency to other County agencies on a reimbursement basis. Revenue is generated through user fees charged to the recipient agency to cover these costs. These funds include Health Insurance, Centralized Custodial space maintenance and security services, Workers’ Compensation, Postage, Print Services, and Fleet Services.

Non - Major Funds

Debt Services

The Debt Services Fund is used to budget payments of principal and interest on all notes and bonds issued by the County. Property Tax revenues for debt service are derived from voted and un-voted property taxes. Other Intergovernmental Revenues reflect State reimbursements for property tax collections and commercial activity tax reimbursement. In addition to the reimbursements, intergovernmental revenues are derived from special assessments and tax-increment financing revenue.

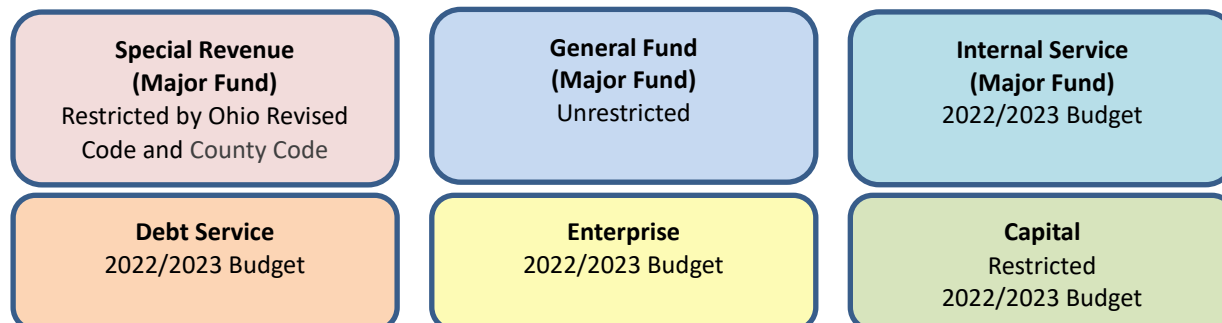
Major Capital Projects

The construction, maintenance and repair of roads and bridges, wastewater treatment facilities and lines, and public buildings and investment in information technology are important for the provision of effective and efficient services. To assure that this infrastructure is well maintained, the County prepares a five-year capital plan for each major infrastructure area. Facilities acquisitions and other large facility capital improvements are typically debt financed with debt service payments coming from the General Fund. Road and Bridge improvements projects are paid for by license tax fees and Federal Highway Transportation pass through funds.

Enterprise Funds

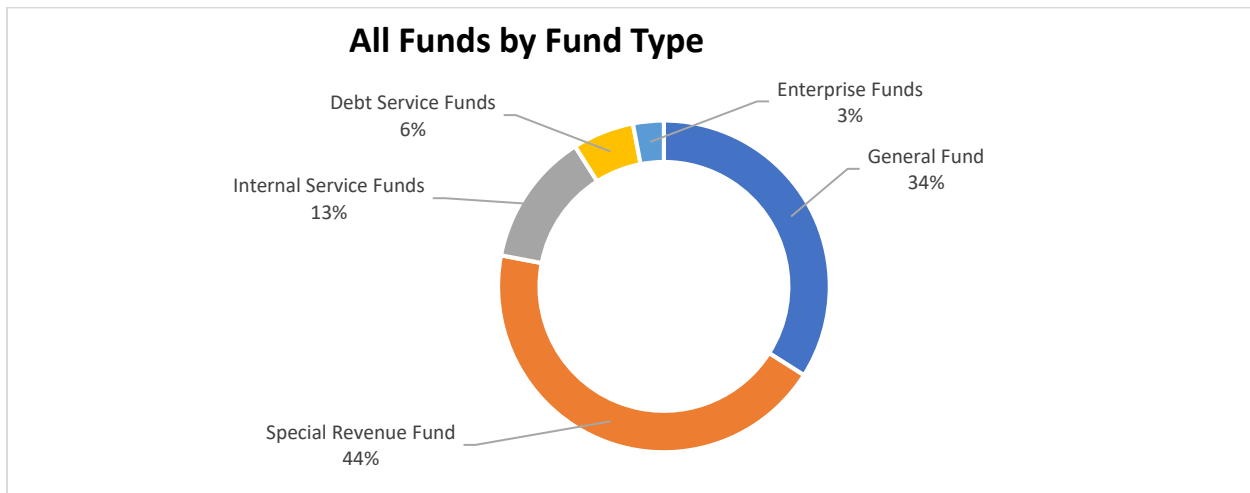
Enterprise Funds are established to finance and account for the acquisition, operation, and maintenance of county facilities and services that are supported by user charges. These funds operate in a manner similar to the private sector in that they are financed primarily by charges to consumers, established with the approval of the County Council. Funds include Sanitary Sewer, Airport, and Parking Garage.

The County budgets by accounting unit, which is the lowest level of reporting and reports financial activity by funds that are broken down into individual zones. Each accounting unit belongs to one zone, but there can be many accounting units within a zone. **There are six types of funds included in the County’s All Funds Budget:** General, Special Revenue, Internal Service, Debt Service, Enterprise, and Capital. **The major fund types include Special Revenue Fund, General Fund, and Internal Service Fund.** Each of these funds are discussed in this section.



The **All Funds** Analysis examines the combined activity of all fund types budgeted and appropriated by the County Council in the Biennial Operating Budget. The \$1.5 billion expenditure level authorized for both 2022 and 2023 captures the broad range of governmental activity under the budgetary authority of the County Council.

On an All Funds level in both 2022 and 2023, the largest portion (44%) of budgeted expenditures are appropriated in Special Revenue Funds, which include the County’s two voted levies for Health and Human Services, have restrictions on the sources and uses of funds. General Fund expenditures represent the second largest portion (34%) of the total budget.



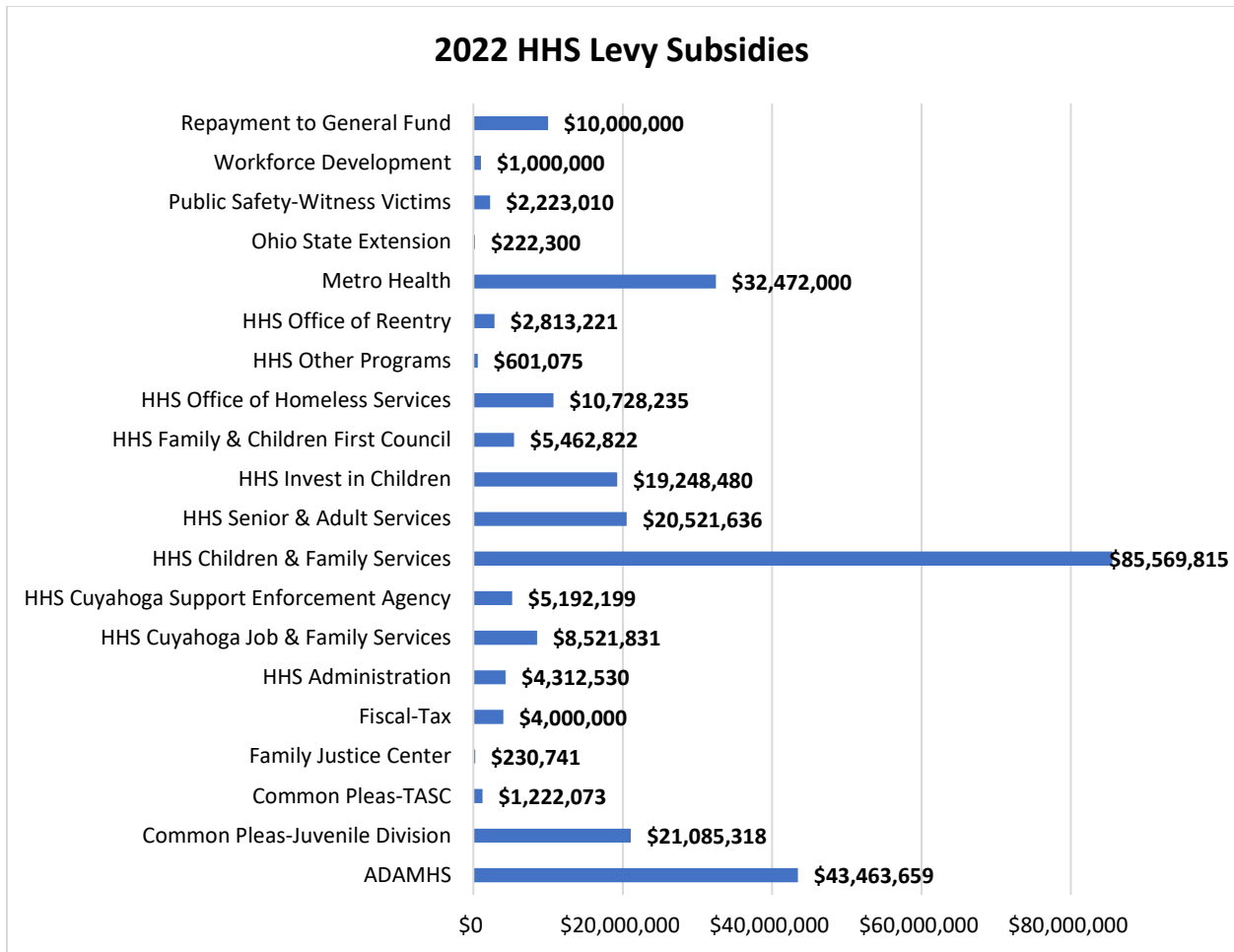
Special Revenue Fund

44% of the 2022-2023 All Funds Budget

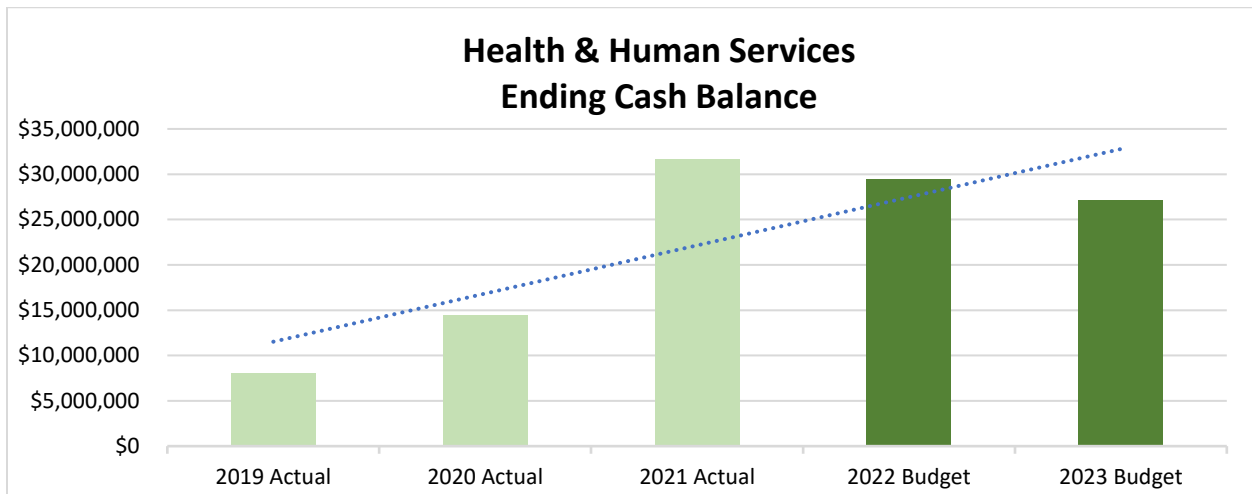
Special Revenue Funds (SRF) are established and maintained to account for resources designated for specific purposes (ORC §5705.09). This fund type includes grants, state and federal allocations, as well as tax and fees collected for a designated activity. The County’s financial policies dictate that expenditures from these funds are limited to the mandates or direction of the funding source, and cannot be used to subsidize other funds, except as required or permitted by program regulations or legal directive. Each Special Revenue Fund is designated by a zone in the County’s accounting system that carries its own name, number, separate accounting entries, and relevant financial reports. The larger of the Special Revenue Funds include:

Health and Human Service (HHS) Levy Zone

Approximately 41% of the total SRF revenue comes from the two Health and Human Services levies approved by the voters of Cuyahoga County. The estimated operating revenues for the levy fund are \$276 million in 2022 and 2023. See revenue section for details. Expenses in 2022 are budgeted at \$278.9 million, which is (9%) higher than the 2021 actuals of \$268 million. Levy expenditures are reflected by subsidies to other funds. These subsidies include the County’s support of the MetroHealth System (the County’s public hospital) and the Alcohol, Drug Addiction, and Mental Health Services Board; totaling approximately \$76 million in both years of the biennium to support program activity.

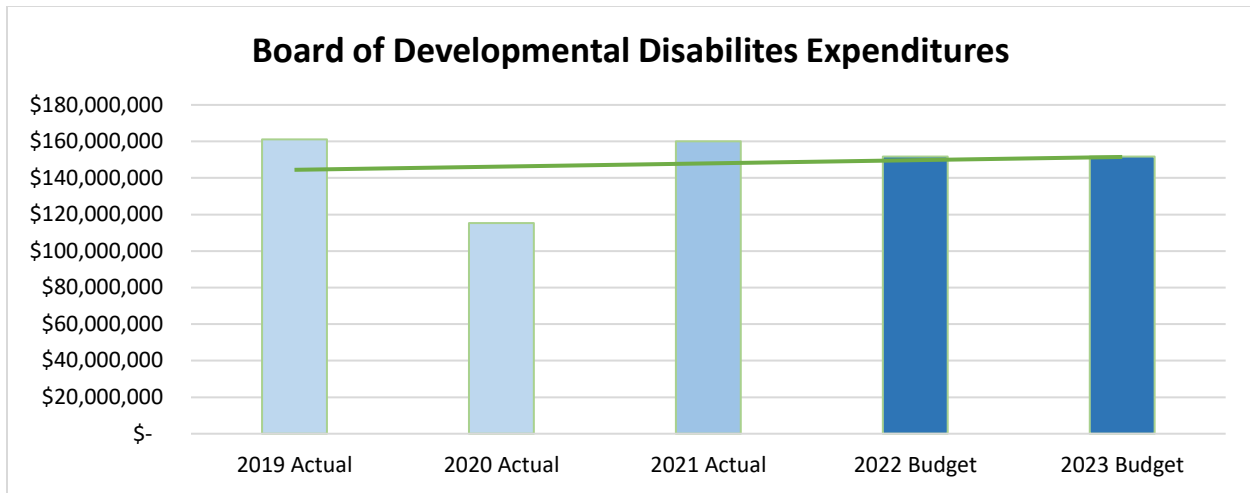


The ending cash balance in the HHS Levy Zone is anticipated to total \$29 million in 2022 and \$27 million in 2023, representing 10% of total expenditures, respectively. This is in accordance with the County’s codified requirement of a 10% cash balance.



Board of Development Disabilities (BODD) Zone

Expenses in 2022 are budgeted at \$152 million - The BODD budget consists of approximately 67% of revenue that can be attributed to a continuous 3.9 mill property tax levy, expected to generate \$95 million annually in both years of the biennium. This levy does not need to go back on the ballot unless the Board decides to change the millage. The balance of the revenue flows to the Board from the State and from charges for services.



HHS Children’s Services Zone

Expenses in 2022 are budgeted at \$86 million – This zone reflects the cost of foster care and adoption services: the largest expense being board and care for children placed in out of home care. More than half of the revenue in this Fund comes from the HHS Levy Fund. The balance largely derives from Federal Title IV-E (of the Social Security Act). With a steadily growing number of children in the County’s custody, the expenditures, and thus the revenues, have increased over the past few years. The ending cash balance in the zone is anticipated to total \$2 million in 2022.

HHS Child Support Services Zone

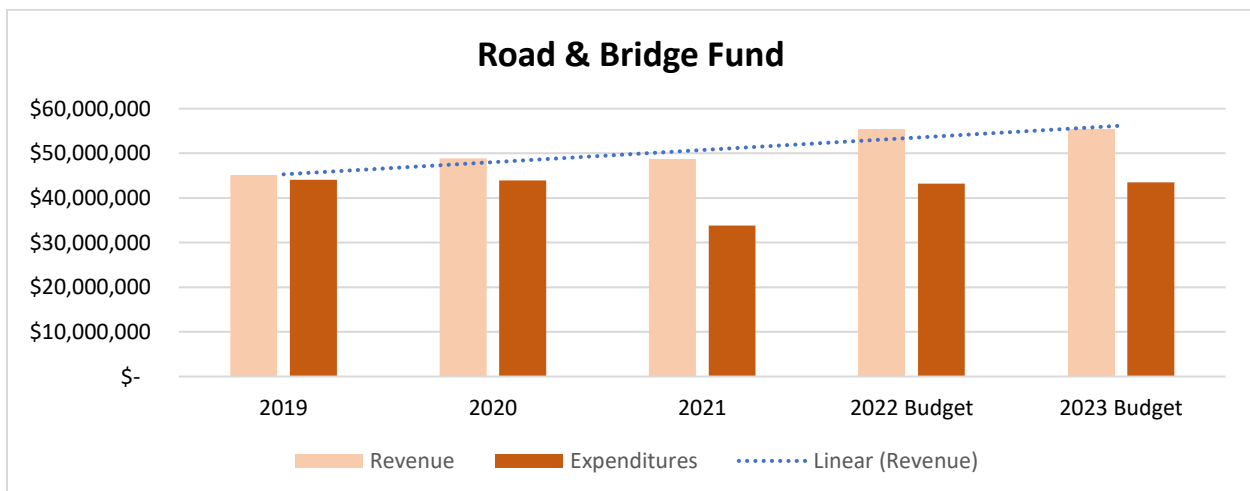
Expenses in 2022/2023 are budgeted at \$41 million - This zone reflects the revenue and expenses that supports child support-related expenses. The majority of the revenue comes from Title IV-D of the Social Security Act. Additional revenue comes from the State’s Child Support Allocation and an administrative fee of 2% on all child support orders. The County only collects this fee on current support payments: if payments are in arrears, all the payment goes to the party owed. The balance of revenue comes from the HHS Levy, which started subsidizing the program when the Federal government enacted a change that required agencies to deduct program income from eligible expenses before the 66% is calculated. The ending cash balance in the zone is anticipated to total \$3.8 million in 2022.

Human Services Zone

Expenses in 2022/2023 are budgeted at \$265 million – This zone created in the new chart of accounts combines the former Jobs and Family Services, Children and Family Services, Early Childhood, Family and Children First, and Office of Health and Human Services. About 46% of revenue comes from the HHS Levy, which includes the County’s mandated share to draw down the Public Assistance allocations of Temporary Assistance to Needy Families (TANF), Supplemental Food Assistance, and Medicaid. About one-third of all HHS levy distribution goes to programs in this fund. The ending cash balance in the zone is anticipated to total \$11.5 million in 2022.

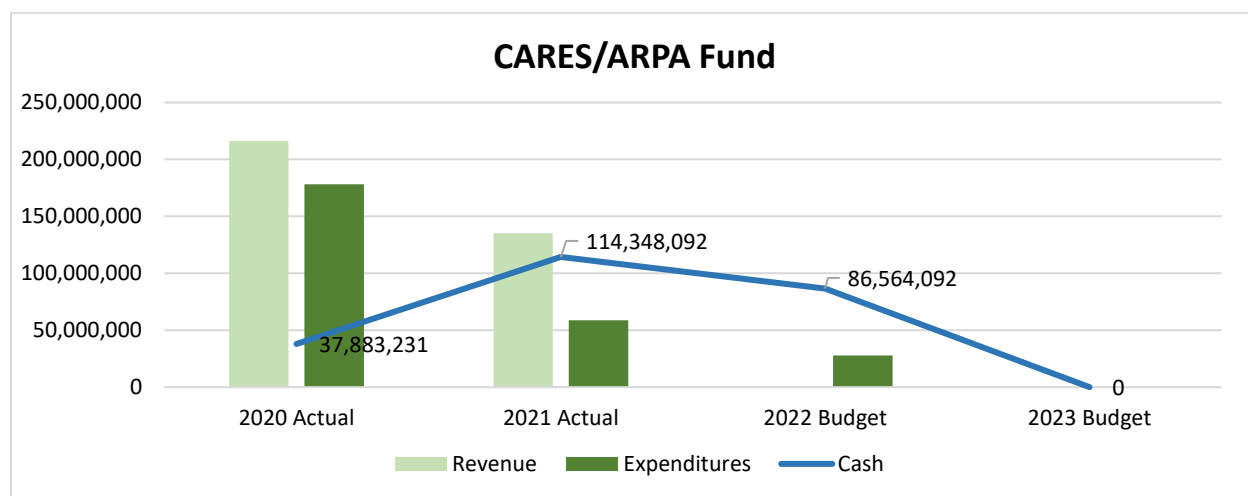
Road & Bridge (Motor Vehicle Gas Tax) Zone

Expenses in 2022/2023 are budgeted at \$43 million – This zone is part of the Road & Bridge fund. Revenue is generated from motor vehicle tax includes \$5 and \$7.50 fees and effective January 2019, also includes an additional \$5 fee authorized by H. B. 26 and County Ordinance O2017-0003. Public Works use these funds along with Ohio Department of Transportation, Ohio Public Works Commission and local municipal matches to fund road capital improvements and maintenance projects. 2021 ended with a cash balance of \$67.3 million. The ending cash balance in the zone is anticipated to total \$69.3 million in 2022.



COVID-19 CARES Act/American Rescue Plan Zone

The County received \$215.5 million in Coronavirus Aid, Relief, and Economic Security (CARES) funding in 2020 and \$36.6 million in Consolidated Appropriations Act (special emergency rental assistance program) and \$119.9 million in American Rescue Plan Act funding in 2021. 2021 ended with a cash balance of \$114.3 million. **Expenses in 2022 are budgeted at \$28 million.**

**General Fund**

34% of the 2022-2023 All Funds Budget

Resources of the General Fund cover a wide range of services under the authority of both the County Executive and those provided by other elected officials, boards, and commissions. The General Fund is the only discretionary fund included in the County's All Funds budget.

The condition of the General Fund is a primary indicator of the County's overall financial health. Therefore, the County has structured its financial policies to preserve the strength of the General Fund. The General Fund Operating reserve policy has been codified in Title Seven of the Cuyahoga County Code. The County is required to maintain reserves equal to 25% of total expenditures, respectively.

General Fund

The County's General Fund is made up of three sub funds referred to as zones: the General Operating Fund, General Fund Assigned and the General Sales Tax Fund and support many different agencies under the authority of the County Executive (e.g., Public Safety and Justice Services, Development, Fiscal Office, Sheriff, Information Technology, and debt service), as well as the other elected officials (e.g., County Council, courts, and Prosecutor), and independent boards and commissions (e.g. Public Defender, Veterans Services). More than 70% of General Fund operations is allocated to Justice and Public Safety programming, which includes the four County Courts, the 8th District State Court of Appeals, and the Sheriff's Office. The County Sheriff's department represents the largest single spend in the General Fund, totaling more than \$123 million in 2022. The County Jail makes up 77% of these cost with expenses budgeted at \$96 million. This is an overall increase in the Sheriff's Office budget of 7% over 2021's level mostly due to the anticipated hiring of additional corrections officers.

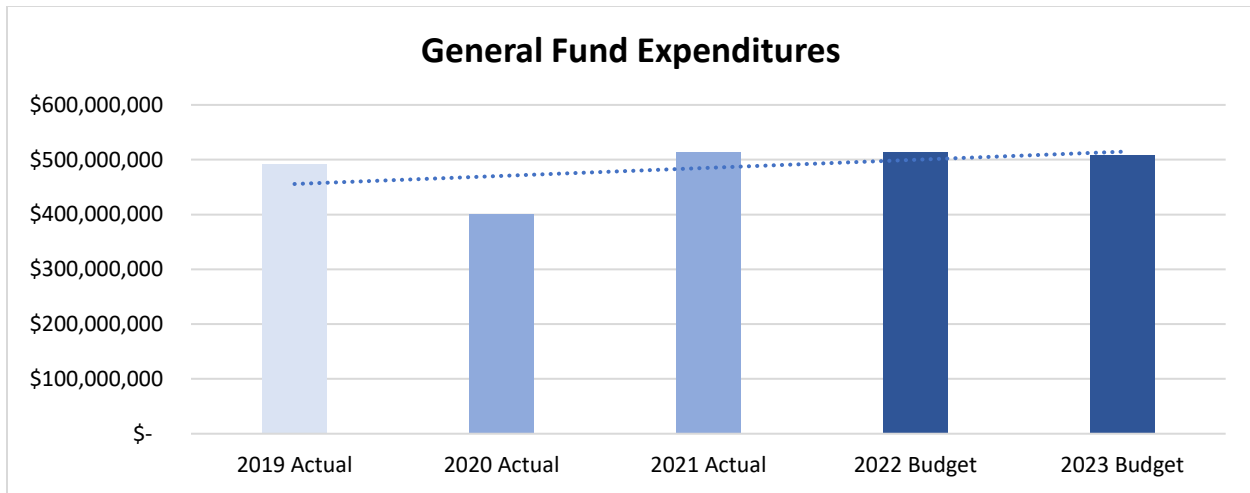
General Fund revenue totals \$509.6 million in 2022 and \$506.8 million in 2023. See Revenue section for details.

In addition to the agency and department expenses captured in the General Fund, cash transfers are made from the General Fund to various special revenue funds to subsidize program activity in those specific funds. These subsidies make up 15% of total General Fund expenditures in the biennium and are reflected as "Other Financing Uses" in the Budget Schedules. In 2022 and 2023, planned General Fund subsidies to other funds total \$76 million and \$66 million, respectively. The 2022 General Fund budget was approved with an operating shortfall – defined as expenditures exceeding revenue – of \$3.4 million. In both years there are sufficient resources in the cash balance and still end the year with 40% balance to expenditures.

The 2022 and 2023 expenditure budgets for the General Fund total \$513 million and \$508 million, respectively. General Fund expenditures are reflected in two ways, direct operating expenses and by subsidies to other funds. Subtracting the subsidies to other funds the operating budgets are \$437 million in 2022 and \$442 million in 2023; this represents a decrease of 6% from the 2021 actuals of \$408 million. Personnel costs, which represents 66% of operating spending increasing by 7.6% over 2021 largely because of increased staffing in the County jail and an assumed 2% increase on salaries and payroll taxes. General Fund expenditures are increasing in 2022/2023 by 18-19% overall.

General Fund subsidies to other funds are budgeted to decrease by \$28 million from 2021 actuals of \$104.7 million. Last year there were several large transfers for various capital improvement projects and one-time payments. Significant transfers capital improvement projects included County Facilities \$6.8 million, Corrections Consultant \$4 million, Juvenile Court Security System \$7.3 million and Security and Abatement work at the Old Juvenile Court \$5.6 million. Additionally, several one-time transfers were made; \$3 million to the Community Development fund, \$5 million Economic Development for a loan to Jump Start and \$7 million incentive to Sherwin Williams.

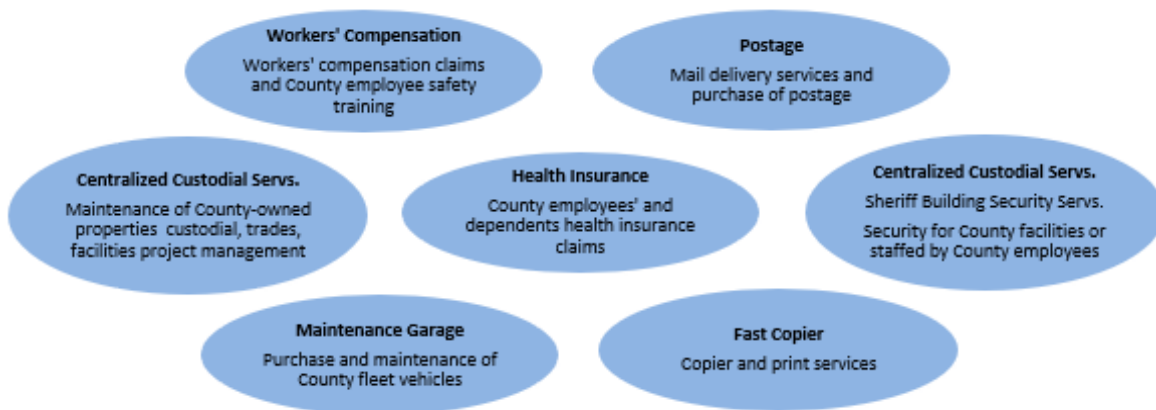
General Fund's unadjusted cash balance was \$209.5 million in 2021 and is projected to decrease by 2% to \$206 million in 2022.



Internal Service Funds

13% of the 2022-2023 All Funds Budget

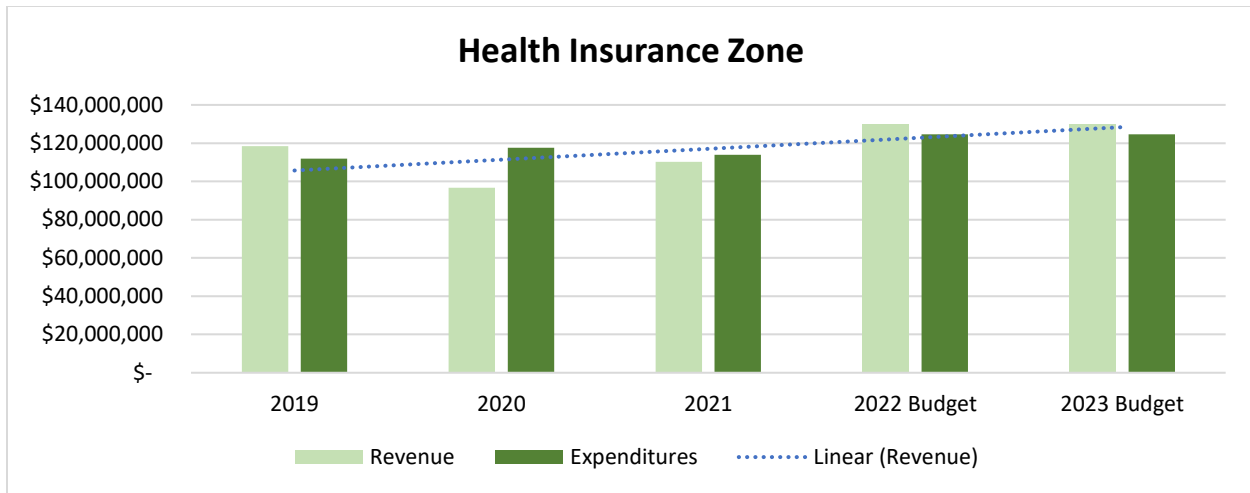
Internal Service Funds capture services provided by one County agency to other County agencies on a reimbursement basis. **The 2022 revenues and expenditures for the internal service funds are estimated at \$184.4 million and \$192.4 million, respectively 2022.** Revenue is generated through user fees charged to the recipient agency to cover these costs. These charges may change during the year based on services rendered and periodic reconciliations. The County’s financial policies state that charges and rate schedules shall be sufficient to cover the operations of the fund. The General Fund has subsidized select Internal Service Funds when the costs were not recoverable; the 2022-2023 Budget includes a General Fund subsidy of \$4.2 million in 2022/2023 for the Centralized Custodial zone. The County’s financial policies dictate that internal service charge revenues are monitored closely to ensure that actual expenditures are recovered.



Each Internal Service Fund is designated by a zone in the County’s accounting system that carries its own name, number, separate accounting entries, and relevant financial reports. The larger of the Zones include:

Health Insurance Zone

This zone captures the activity associated with the County’s health insurance program is budgeted at \$125 million in 2022/2023 – 65% of the total Internal Service Fund budget – the biennial budgets assume inflationary increases in each year. The 2022 expenditure budget includes a four- pay health insurance premium holiday adjustment; during which neither departments nor employees will be charged. Total revenue and expenses for 2021 were \$110.2 million and \$114 million respectively. In 2021, year end the cash balance totaled \$22.6 million which is 20% of total expenditures. This cash balance exceeds the required minimum reserve balance that is federally recommended of approximately 15% of expenses. The ending cash balance in the zone is anticipated to total \$28 million in 2022.



Centralized Custodial Zone

This zone is used to pay up front for County- owned space and for the cost of security provided by the Sheriff’s department. Agencies are charged for these expenses reimbursing the Centralized Custodial Fund. Costs for space that is unoccupied is retained by the Centralized Custodial Fund. The budget for this fund is \$55 million in 2022/2023, 29% of the total Internal Service Fund budget. The Centralized Custodial Fund includes approximately \$4.2 million of costs for unoccupied space or space that cannot otherwise be charged; therefore, is subsidized by the General fund.

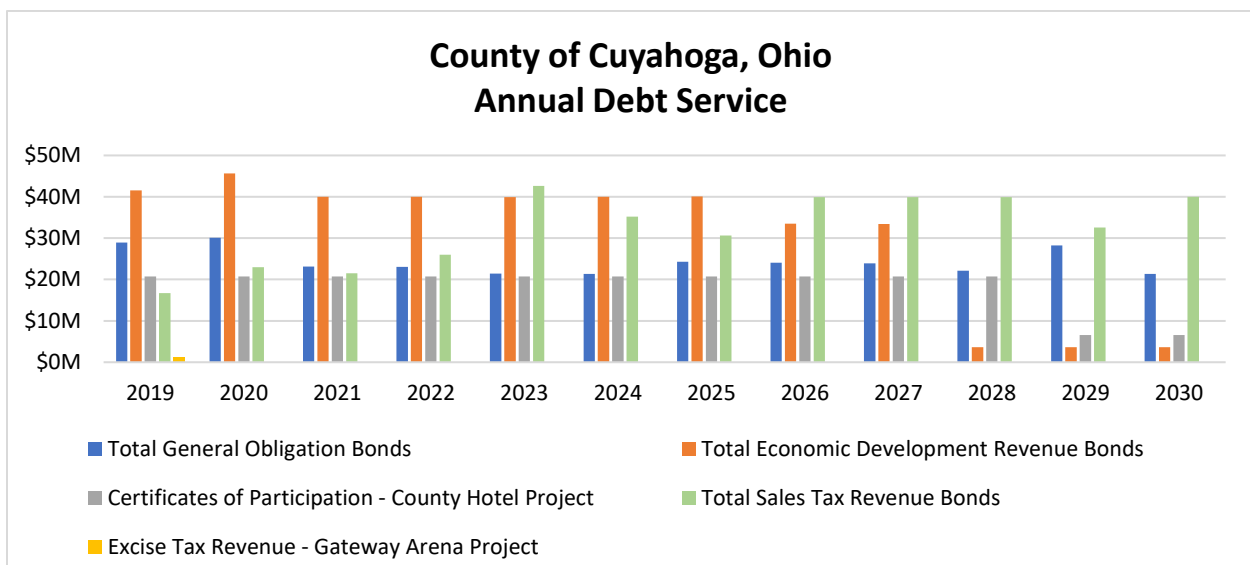
Debt Service Fund

6% of the 2022-2023 All Funds Budget

The **Debt Service Fund** is used to budget payments of principal and interest on all notes and bonds issued by the County. The County’s debt is discussed in detail in the **Debt Management** section of the Biennial Budget Plan.

The Debt Service Fund is comprised of revenues and expenditures to satisfy annual obligations to outstanding County issued debt. Revenues are a combination of multiple sources including inside millage property taxes, property tax special assessments, sales taxes, hotel and lodging taxes, cigarette and alcohol excise taxes, United States Treasury interest subsidies, municipal payments, and General Fund subsidies. Revenues for 2022-2023 are \$99.0 million and \$92.5 million respectively. Expenditures in addition to debt service payments include bank trustee fees and County Auditor fees. Expenditures for 2022-2023 total \$96.7 million and \$90.7 million respectively. Most of the outstanding debt matures after 2030.

Debt service on outstanding bonds for fiscal year 2022 remains materially unchanged from 2021 excluding newly issued Sales Tax Revenue Bonds in January 2022. Including the new issuance total debt service increases by \$4.4 million to \$110 million. For fiscal year 2023 debt service due increases to \$125 million as the 2022 Sales Tax Revenue Bonds begin principal repayment. Bonds issued for the development of the Gateway Sports Facilities mature in 2022 and 2023, saving an average of \$6 million annually. Gateway bonds are primarily paid through General Fund subsidies, resulting in direct saving to the County General Fund. The next maturity of outstanding bonds is during 2027, with the majority of County issued debt maturing after 2034.



A complete debt retirement schedule is maintained by the Office of Budget and Management to account for current and future debt service requirements.

Enterprise Funds

3% of the 2022-2023 All Funds Budget

Enterprise Funds are established to finance and account for the acquisition, operation, and maintenance of county facilities and services that are supported by user charges. These funds operate in a manner similar to the private sector in that they are financed primarily by charges to consumers, established with the approval of the County Council. Certain types of enterprises are frequently subject to regulations set by agencies at higher levels of government that affect their basic operations, financing, and accounting. The County Airport at Robert D. Shea Field, for example, is subject to regulation by the Federal Aviation Administration (FAA).

When user charges are not sufficient to cover operating expenses, the General Fund may subsidize the shortfall. **The County's financial policies stipulate that enterprise funds should generate revenue equal to at least 50% of their total operations and work toward becoming fully self-supporting.** The service charges for these funds, as well as the costs of operation, should be reviewed on an annual basis to minimize the need for General Fund support. There are four enterprise funds under the authority of the County Executive:

Parking Garage Zone

This zone records the activity of the County-owned garages and parking lots. The County Parking Garage Fund has operated in a surplus for the last several years and had a cash balance totaling \$5.7 million, which is higher than total expenditures. The County issued \$20 million in Sales Tax Revenue Bonds at the end of 2015 to finance repairs at the County Parking Garage. Annual debt service is supported by the General Fund, but the General Fund is reimbursed by cash transfers from the County Parking Garage Fund to the General Fund. In 2022 and 2023, debt service on the Series 2015 Bonds totals \$1.5 million each year.

The Sanitary Engineer Zone

Revenues for this zone are flat relative to 2019. The Department of Public Works maintains a cash balance of about 100% of expenditures in the fund; this cushion allows for emergency repairs and for capital planning that will directly benefit the sewer districts. Capital outlays include repair and replacement of broken or damaged lines, pump station maintenance, wastewater treatment facility renovations or expansions, construction of new infrastructure, and equipment purchases.

Capital Funds

0% of the 2022-2023 All Funds Budget

Capital Projects Zone

This zone is appropriated per approved project, throughout the calendar year. Expenditures in this fund fluctuate year over year based on the projects on each year's Capital Improvement Plan (CIP) and the timing of payments. Some projects can be completed in one year, while others take several years to complete. The 2022/2023 budget includes a general fund subsidy of \$6.8 million. In 2021, nine new capital projects were established totaling \$2.4 million. At the end of 2021, there were sixty-seven active projects with total appropriations of \$132.2 million. Of those appropriations in 2021, \$97.9 million was spent, \$10.2 million remains encumbered for payments, leaving an ending cash balance of \$25.4 million.

Department Fund Relationship

2022-2023 Biennial Budget	MAJOR FUNDS, \$			NON-MAJOR FUNDS, \$		
Function and Department	General Fund	Special Revenue Funds	Internal Service Funds	Debt Service Fund	Enterprise Funds	Capital Fund
1000-Legislative and Executive	x	x	x			
Board of Elections	x					
Board of Revision		x				
Communications Department	x					
County Council	x					
County Executive	x					
County Headquarters	x					
County Hotel	x					
Debarment Review Board						
Department of Human Resources	x		x			
Department of Information Technology	x	x				
Executive Transition	x					
Fiscal	x	x				
Innovation and Performance	x					
Inspector General	x					
Internal Audit	x					
Law Department	x					
Miscellaneous Obligations	x					
Personnel Review Commission	x					
Public Works - Facilities	x		x			
2000-Judicial	x	x				
Community Based Correctional Facility		x				
Court of Appeals	x	x				
Court of Common Pleas	x	x				
Domestic Relations Court	x	x				
Inspector General		x				
Juvenile Court	x	x				
Municipal Courts	x					
Probate Court	x	x				
2500-Legal/Public Safety	x	x	x		x	
Clerk of Courts	x					
HHS Child Support Services		x				
Law Library Resource Board		x				
Office of the Medical Examiner	x					
Office of the Prosecutor	x	x				
Office of the Public Defender	x	x				
Public Safety and Justice Services	x					
Sheriff's Department	x	x	x		x	
3000-Development	x	x				
County Hotel						
Department of Development	x	x				
Fiscal		x				
3002-Community Development	x	x				
Department of Development	x					
Department of Regional Collaboration	x					
Department of Sustainability	x	x				
Fiscal		x				
Planning Commission	x					
Soldiers' and Sailors' Monument	x	x				

Department Fund Relationship (continued)

2022-2023 Biennial Budget Function and Department	MAJOR FUNDS, \$			NON-MAJOR FUNDS, \$		
	General Fund	Special Revenue Funds	Internal Service Funds	Debt Service Fund	Enterprise Funds	Capital Fund
4000-Social Services	x	x				
Board of Developmental Disabilities		x				
Department of Human Resources		x				
Department of Information Technology		x				
Fiscal		x				
HHS Administration		x				
HHS Children and Family Services		x				
HHS Early Childhood		x				
HHS Family and Children First Council		x				
HHS Fatherhood Initiative						
HHS Homeless Services		x				
HHS Job and Family Services		x				
HHS Office of Reentry		x				
HHS Other Programs		x				
HHS Senior and Adult Services		x				
Ohio Means Jobs - Cleveland/Cuyahoga		x				
Probate Court		x				
Public Safety and Justice Services		x				
Veterans Services Commission	x					
5000-Health and Safety	x	x				
Court of Common Pleas		x				
HHS Fatherhood Initiative		x				
Public Safety and Justice Services	x	x				
Public Works - County Kennel		x				
6000-Public Works		x			x	
Public Utility - Microgrid					x	
Public Works - County Airport					x	
Public Works - Facilities					x	
Public Works - Road and Bridge		x				
Public Works - Sanitary Sewer					x	
Solid Waste Management District		x				
7000-Debt Service				x		
Debt Service				x		
% by Funds	34%	44%	13%	6%	3%	



Biennial Budget Process

The 2022-2023 Biennial Budget

The biennial budget proposed by the County Executive and ultimately unanimously adopted by County Council demonstrates that the County is united in its intent to ensure that the benefits of the region's resurgence by shifting focus from agencies to services to be provided to the community. **This budget embodies the County's goals:**

**Regional Growth
Economic Opportunity
Individual Well-being
Mobilize Cross-sector Resources
Provide Superior Services**



Summary of Fiscal Outlook

Based on the 2021 census estimates, Cuyahoga County has a slight increase in population in comparison to the previous biennial budget process, with a steady trend in the overall increase in the number of seniors. The County is responding to the shift by devoting more resources for services that seniors rely on to maintain independence in the community. The data also show that the County has a higher proportion of its children living in poverty than the national average, and the number of children in the County's custody continues to rise. The adopted budget targets the services that will support the community's needs. The increasing needs coupled with limited resources has put pressure on the health and human services levy, which will require a choice between increasing revenue or limiting services in order to maintain a balanced budget. After 10 years of economic growth, the budget must have resiliency to handle the possibility of a recession. Agencies and departments were provided with base budgets provided by the Office of Budget and Management based on current projections, taking into consideration trends in revenue, expenditures, and service levels, and were asked to develop plans to achieve the reduction targets identified by the County Executive. Reductions were not implemented across-the-board. The final product of the biennial budget process is an operating plan for the 2022-2023 period that preserves priority programs and does not drain available resources.

Biennial Budget Development

The County adopts a two-year budget pursuant to **County Charter Sections 2.03 and 3.09**. The adopted budget runs from January 1, 2022 through December 31, 2023, with a review process to make updates to the second-year budget in late 2022 (**County Code Section 701.01**). The 2022 revenue and expenditures presented in the budget plan schedules, tables, and charts are estimates based on the information available at the time of publication.

Budget Calendar**2022-2023 Biennial Budget Development****Base Budget**

The Base Budget was prepared by OBM in June. The *Initial Base Budget* was set equal to the 2021 Base Budget Update. Assumptions that went into the initial Base Budget include:

- Salaries were budgeted using Pay Period 12 and increased 2% each year over the previous year for cost of living or other adjustments as negotiated in bargaining unit agreements
- A 3% increase in cost of the employer's share of employee health coverage
- No changes to attrition rates or overtime earnings
- No changes in other expenditures category

OBM made Base Budget Adjustments to the *Initial Base* to incorporate the most recent operational data available: for example, increases for Central Booking, Sheriff's Corrections Officers, Deputies, Sergeants and Lieutenants, Juvenile Court Detention Officers and Tuition Reimbursement. Additional changes to the base included a decrease to the charges for the employer share of employee healthcare to draw down the cash balance in Hospitalization/Self Insurance Fund and the removal of Workers Compensation budgets to draw down the cash balance in the Workers Compensation fund.

The *(Final) Base Budget* – the sum of the Initial Base plus/minus the Base Adjustments – totaled:

- \$504.4 million in 2022 in the **General Fund**, an increase of \$13.0 million (2.7%) over the Initial Base

- \$276.2 million in 2022 in the **HHS Levy Fund**, a decrease of \$8.8 million (3.1%) from the Initial Base

OBM released the Base Budgets to the agencies and departments in June 2021.

Budget Planning & Decision Items

At the budget meeting in June 2021, just prior to the release of the Base Budgets, the base budgets for 2022 and 2023 were presented: operating deficits were reflected in both the General and HHS Levy Funds. In response to its projections, OBM immediately began working to eliminate the projected deficits by seeking available resources in revenue, reducing unnecessary appropriations and limiting amendments to the base budgets. All agencies and departments submitted Operation Decision Items (ODIs) that were all ultimately denied.

OBM received approximately 38 Decision Item requests from the departments, totaling \$157 million over the biennium (\$102M in 2022 and \$55M in 2023): split nearly equally between the General Fund and the HHS Levy Fund. OBM presented each request to the Executive and Chief of Staff to consider. Unfortunately, our revenue budgets over the next biennium will not provide funding for any of the Decision Items requested. **The Decision Items are detailed in Appendix B.**

Executive's Recommended Budget

The 2022-2023 Executive's Recommended Biennial Budget allowed the following additional appropriations to continue our goal of providing superior services within the County:

- \$2.2 million for additional Social Workers for the Division of Children and Family Services
- \$1.3 million in additional funding for the Say Yes to Education program
- \$125K in additional funding for the Closing the Achieving Gap (CTAG) program
- \$1.3 million for additional Public Defenders and support staff
- \$2.5 for additional Corrections Officers for the County Jail
- \$7.5 million to increase hourly rates for Corrections Officers
- \$2.1 million to increase the hourly rate for Sheriff's Deputies, Sergeants, and Lieutenants
- \$2.8 million to increase hourly rates for Detention Officers and fully fund the Juvenile Detention Center
- \$200K in additional funding to increase RTA subsidies for County employees

Other funding also allowed in the recommended budget include the following:

- \$3.4 million to implement Central Booking at the County Jail
- \$3.2 million to fully fund the Prosecutor's Office
- \$1.2 million for a Tuition Reimbursement program for County employees
- \$412K for two temporary Boards to manage appeals from the Triennial Appraisal
- \$87.5K for the initial development of the County's Public Utility (Microgrid)

Council Amendments

As a part of the budget process, in September 2021, Cuyahoga County Council published a memo outlining a schedule to publicly hold departmental budget hearings as a part of the review of the Executive's Recommended 2022-2023 Biennial Budget and Capital Improvements Program. The budget hearing schedule was made available on the County's website and all hearings were live-streamed on Council's website and YouTube page.

From the public budget hearings held in October 2021 and offered amendments to the budget in November 2021 with the final passage on December 7, 2021. Council amendments to the Executive Recommended Budget include the following:

General Fund

- \$4,500,000/\$4,700,000 in 2022/2023 in adjustments to the 2021 sales tax revenue projections
- \$250,000/year – Veteran's Services Commission - to get conveyance fees to .25 mills in accordance with Ohio Revised Code
- \$600,000/year – Information Technology - 4 new staffing positions
- \$500,000/year – Information Technology - to fund a portion of the 5 Year Capital Plan
- \$137,808/\$136,515 in 2022/2023 – Internal Audit – reflect Audit Committee approval
- \$160,000/year – Inspector General – cover current staffing levels
- \$260,000/(\$260,000) in 2022/2023 – Board of Elections - carpet install in 2022 instead of 2023
- \$2,531,939/\$2,582,578 in 2022/2023 – Sheriff - to hire an additional 40 Corrections Officers thus increasing staffing from 650 to 690 individuals
- \$100,000/year – Clerk of Courts – for Crime Stoppers
- \$2,550,000/year – Fiscal Office - for the Cleveland Guardians Progressive Field lease agreement
- \$243,000/\$214,940 in 2022/2023 – Planning Commission – cover existing staff
- \$120,000/\$122,400 in 2022/2023 – Dog & Kennel – hire Deputy Dog Warden and Behavior Coordinator
- \$3,269,736/\$2,580,655 in 2022/2023 – Prosecutor's Office – fill vacancies and partial parity
- \$1,629,584/\$916,265 in 2022/2023 – Juvenile Court – to cover 2nd quarter projections and a 2% increase

- \$250,000 in 2022 only – Office of the Executive Elect – in accordance with Cuyahoga County Code Section 202.19 to allow the Executive-Elect to appoint no more than five immediate staff members to their office
- (\$600,000) in 2022 only – Human Resources – reduction in tuition reimbursement
- \$75,000/year – Development – increase annual subsidy to Global Cleveland
- \$3,060/year – Law Department – add Prosecutor license to Lexis contract

Health & Human Services Levy

- \$2,177,154/\$2,220,698 in 2022/2023 – Department of Children and Family Services - to hire an additional 37 Social Workers thus increasing staffing from 453 to 490 individuals
- \$124,000/\$126,480 in 2022/2023 – Office of Reentry – funding for the Director
- \$125,000/year – Family and Children First Council – additional school for Closing the Achievement Gap (CTAG)
- \$839,482/\$472,014 in 2022/2023 – Juvenile Court – to cover 2nd quarter projections and a 2% increase
- (\$600,000) in 2022 only – Human Resources – reduction in tuition reimbursement

Other Funds

- \$412,255/\$675,231 in 2022/2023 – Board of Revision – 2 temporary Boards
- \$200,000/year – Human Resources – increase the RTA bus subsidy for County employees
- \$13,000 in 2022 only – Solid Waste District - Board approved budget

Amending the Budget

The County's budget is amended throughout the year as needed based on demand for services, changes in revenue, or to address unexpected costs. A change to the budget from what was approved by County Council requires Council legislation and is done so by way of a fiscal agenda, submitted by the Office of Budget and Management on a monthly basis (or more frequently if needed). Any change to appropriation levels must be supported by operational or service level needs and by cash.

The County budgets on a cash basis, which means that revenue and expenditures are recorded when the cash is received and when the payments are made. The County does complete a Comprehensive Annual Financial Report (CAFR) and participates in an annual audit, the financial statements for both of which are prepared on a modified accrual basis.

Interfacing Financial Policies

The County's financial condition is attributed to the commitment to establish, implement, and adhere to conservative financial and budgetary policies. These policies are the basis by which financial decisions are weighed and determined. The stated policies stress the close relationship between the planning and budgetary process to maximize efficient use of public dollars. The policies are reviewed annually by the Fiscal Office at the start of each budget cycle.

- ✓ **An emphasis on strong financial management** and leveraging of a consolidated Fiscal Office to perform the planning, budgeting and implementation of the required financial duties of the County. There is an emphasis on the primacy of strong planning and financial flexibility in determining how resources will be allocated amongst complex and varying circumstances.
- ✓ **Limiting the use of reserves** as a stabilization fund and/or for one-time expenditures such as economic development, pilot projects and equipment upgrades.
- ✓ **All requests for funding are reviewed by the Fiscal Office** and formal recommendations are completed. Referring requests for funding of services for which there is an established outside official (board), in order to integrate those requests into the planning and funding, focus, and facilitate a community-wide coordinated system and a reliance on strong proactive financial management.

The Budget Plan and the quarterly review of the various entities' status ensures that the County's elected leaders are provided accurate, thorough, and timely information for use in the decision-making process and shows fiscal restraint by encouraging operating efficiencies.

Cuyahoga County integrated to an Enterprise Resource Planning (ERP) system as of the start of 2020. The ERP uses the Lawson system for the general ledger. The Office of Budget & Management began using Budget Formulation and Management (BFM), a new budget/reporting module of the ERP, during 2019 and used BFM to prepare the 2020/2021 biennial budget. The Fiscal Office revised its chart of accounts ahead of implementation to the ERP to more efficiently reflect current activity in the ERP.

Adopted 2022-2023 Biennial Budget

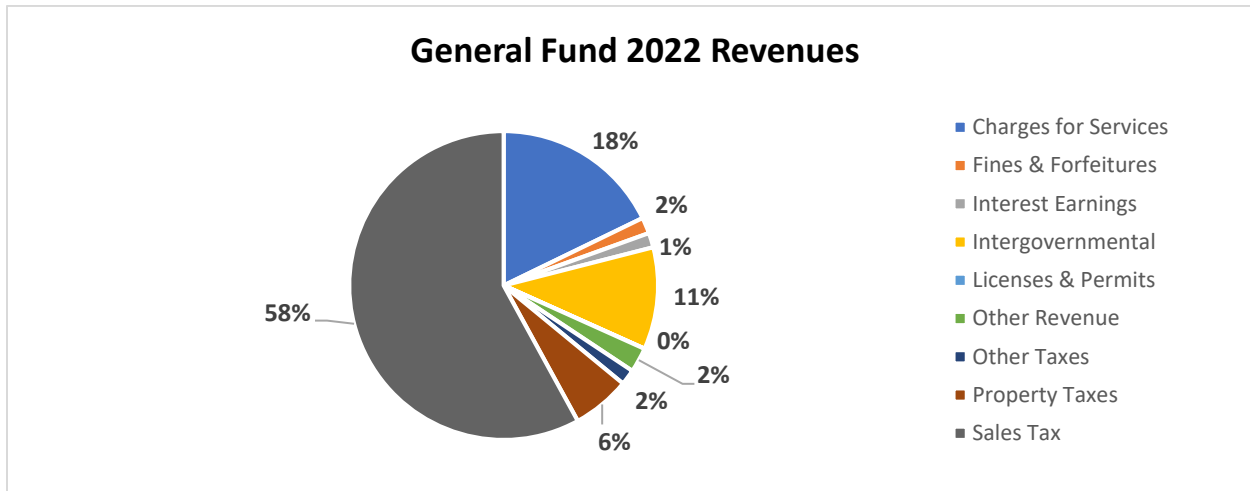
General Fund

The General Fund is the primary discretionary fund in the County's All Funds budget that supports general government, public safety, judicial, and other miscellaneous programs. General Fund revenues include the additional 0.25% on sales taxes that was established in 2007 by the Cuyahoga Board of County Commissioners. **Section 706.01** of the County Code requires a cash balance in the General Fund equal to no less than 25% of prior year expenditures; the Biennial Budget complies with this requirement.

The General Fund budget has an operating shortfall - i.e., expenditures exceed revenues - of approximately \$13.5 million in 2022 and \$12.1 million in 2023. The Fund will have sufficient cash reserves to cover the cash imbalance and still have an ending balance equal to 35% of total expenditures.

This level is significantly higher than both the 17% recommended by the Government Finance Officers Association (GFOA) and the County Code requirement of at least 25% of prior year expenditures.

General Fund revenue is expected to total \$509.6 million in 2022 and \$506.8 million in 2023. The 2023 budget represents a 4.1% decrease from the \$531.3 million collected in 2021. Revenues for 2021 were higher due to Federal stimulus reimbursements of \$21.1 million and the final transfer of \$3.3 million from the Medical Transition Fund. **Sales and Use Tax** revenue, which makes up \$295.4 million and 58% of total revenue in 2022, is budgeted at 1.4% above 2021 actuals. Charges for Services revenues make up 18% of all General Fund revenues and includes conveyance fees, County overhead allocations (indirect costs), conveyance fees, recording fees, and other fiscal and treasury fees. Intergovernmental revenues bring in another 11% of revenues and have the largest contributions from the State of Ohio for the Local Government distribution and the Public Defender reimbursement. General Fund revenues include reimbursements of \$2.5 million (annually through 2032) from the Road and Bridge and Sanitary Sewer funds to repay \$22.8 million for the acquisition and renovation of the County’s consolidated garage at Harvard Road, and \$1.5 million annual repayment through 2037 from the County Parking Garage Fund for financing renovations.

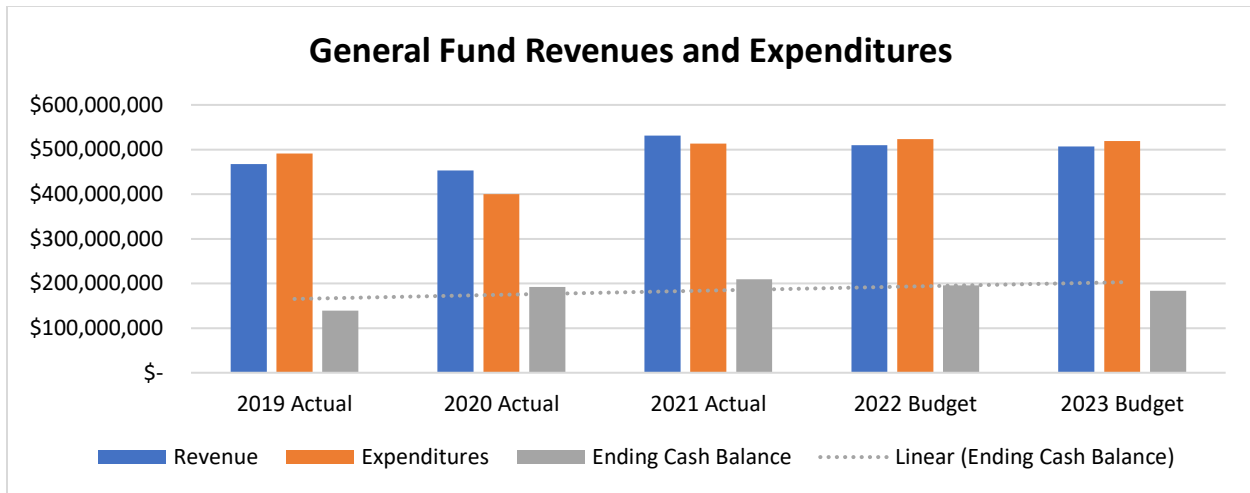


In 2007, the Board of County Commissioners approved a 0.25% increase to the County’s sales tax to support the Medical Mart (now Global Center for Health Innovation)/Convention Center projects. The General Fund also earns revenue from profits from the convention center hotel. In 2020 the lodging excise tax was increased by one percent and 40% of that increase goes to support The Rock and Roll Hall of Fame and Museum.

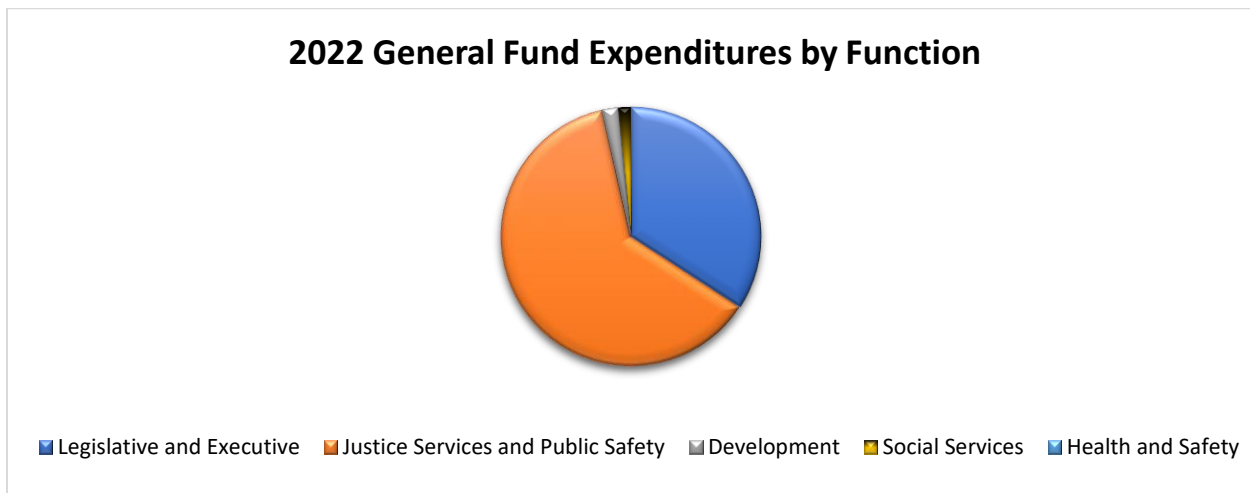
The General Fund expenditure budget totals \$523.1 million in 2022 and \$519.0 million in 2023, an increase from the 2021 total of \$513.6 million. The increase from 2021 can largely be attributed to an anticipated 2% on all salaries and an increase in the employer-share of employee healthcare expenses. The General Fund supports expenses across all facets of County government including Executive agencies, Other Elected Officials including Council, Prosecutor, and the courts, Boards and Commissions, and debt service.

GENERAL FUND	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Beginning Cash Balance	\$181,163,168	\$139,010,423	\$191,824,933	\$209,483,821	\$195,982,365
Operating Revenue	\$467,511,939	\$452,960,175	\$531,254,058	\$509,574,461	\$506,830,786
Operating Expenditures	\$390,354,846	\$315,159,457	\$408,854,888	\$446,774,802	\$452,420,091
Subsidies to Other Funds	\$119,309,839	\$84,986,208	\$104,740,283	\$76,301,115	\$66,565,361
Ending Cash Balance	\$139,010,423	\$191,824,933	\$209,483,821	\$195,982,365	\$183,827,699
Cash Reserve Requirement	\$127,416,171	\$100,036,691	\$100,036,416	\$124,595,581	

Approximately 73% of General Fund spending is in the program area of Justice and Public Safety. Expenditures for the County’s four courts, the 8th District State Court of Appeals (which has single county jurisdiction), and the County’s contribution to the municipal courts total \$113.0 million. The Sheriff’s Office represents the largest agency budget in the General Fund, totaling \$123.7 million in 2022 and \$126.2 million in 2023, and receives more General Fund appropriation than all the courts combined. The County jail makes up approximately 78% of the total General Fund cost of the Sheriff’s Office.



Expenditures in this fund include subsidies to other funds to support primarily debt service and development projects (see General Fund Subsidies schedule).



The General Fund ending cash balance is projected to be \$196.0 million in 2022 and \$183.8 million in 2023. In each year, the cash balance is well above the GFOA recommendation of 17% and the County’s policy of 25%.

Special Revenue Fund

Special Revenue Funds (SRF) are established and maintained to account for resources designated for specific purposes (ORC §5705.09). This fund type includes grants, state and federal allocations, as well as tax and fees collected for a designated activity. The County’s financial policies dictate that expenditures from these funds are limited to the mandates or direction of the funding source, and cannot be used to subsidize other funds, except as required or permitted by program regulations or legal directive. Each Special Revenue Fund is designated by a zone in the County’s accounting system that carries its own name, number, separate accounting entries, and relevant financial reports. The larger of the Special Revenue Funds is the Health and Human Services Levy Zone.

Health and Human Services Levy Zone (41% of SRF)

Cuyahoga County residents have generously approved two levies to support health and human services (HHS). The larger of the two levies, **4.8 mills**, was most recently approved in March 2016 and expires in 2024. The smaller levy, **4.7 mills**, was last approved in April 2020 and expires at the end of 2028.

HHS LEVY FUND	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Beginning Cash Balance	\$10,861,031	\$8,059,498	\$14,444,146	\$31,653,187	\$29,471,953
Operating Revenue	\$258,514,542	\$235,411,228	\$285,204,643	\$276,709,711	\$276,709,711
Subsidies to Other Funds	\$265,875,708	\$229,026,580	\$267,995,602	\$278,890,945	\$279,058,395
Ending Cash Balance	\$3,499,865	\$14,444,146	\$31,653,187	\$29,471,953	\$29,123,271
Cash Reserve Requirement	\$25,433,506	\$29,796,324	\$22,902,658	\$26,799,560	

Revenue Discussion

Revenue generated by the County’s two levies is assumed to total \$276.7 million in both 2022 and 2023. The 4.8 mills Health and Human Services Levy is expected to generate \$133.8 million while the 4.7 mills Health and Human Services Levy is expected to generate \$142.9 million. It is important to note that the 2021 Triennial Appraisal will not impact the revenue generated by either levy in 2022 or 2023. **HB920** protects property owners from unvoted tax increases by capping the amount of revenue that can be collected from a voted levy. Should property values increase resulting from the Triennial Appraisal, the *effective rate* decreases by the amount necessary to maintain existing revenue generation. Levy revenue fluctuates based on new value and delinquencies.

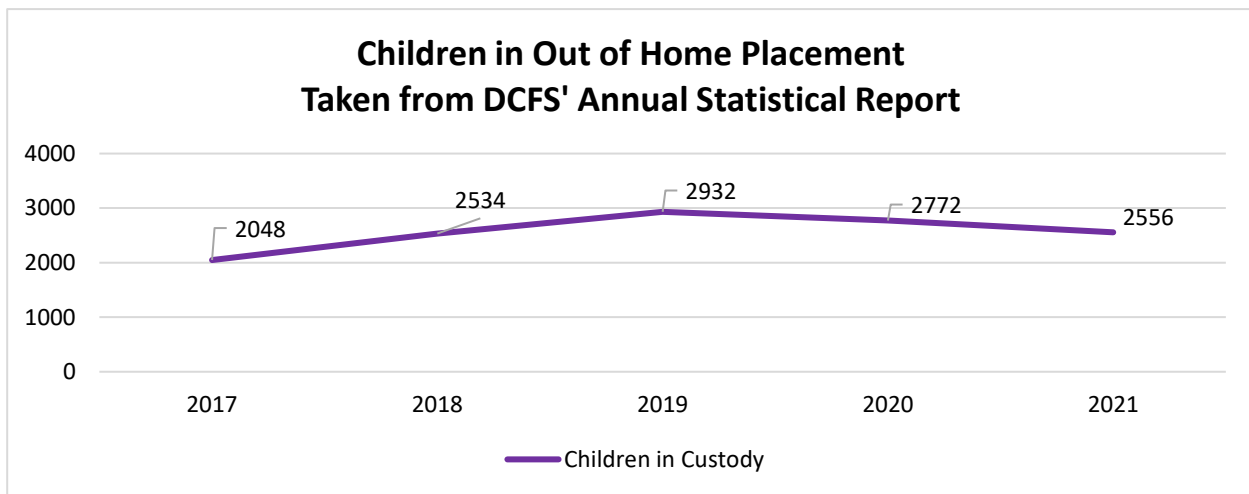
Expenditure Discussion

Expenditures from the HHS Levy Fund include subsidies to other County funds to support operating expenditures.

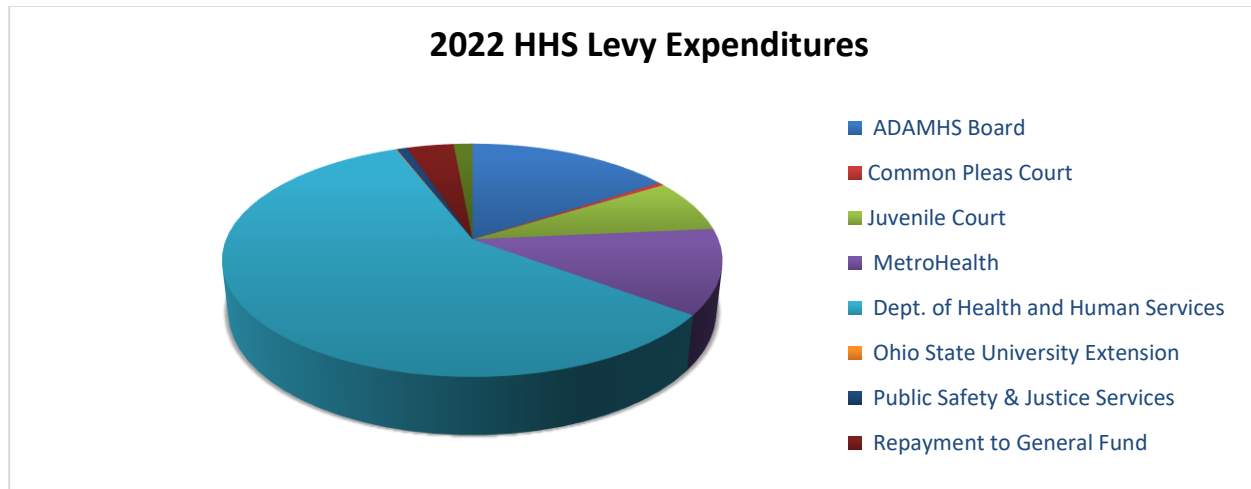
The Recommended Budget for subsidies to other County funds totals \$278 million in 2022 and \$279 million in 2023. The subsidies provided to other County funds represent the difference between Federal, State, and other program revenue and the cost of operations for agencies and departments that provide health and human services throughout the County.

Assumptions in this budget include:

- A 7.7% decrease in the charges to agencies and departments to capture the employer’s share of employee health care costs. In 2022, a “premium holiday” – affecting both the employer and employees – will be enacted during two pay periods to draw down surplus cash in the Hospitalization/Self Insurance Fund.
- Removal of Workers Compensation budgets to draw down the cash balance in the Workers Compensation fund.
- An Increase to implement a Tuition Reimbursement program to provide professional development for all county staff. The program will include Baldwin Wallace College, Cleveland State University and Cuyahoga Community College.
- An increase in revenue for the Say Yes to Education program in both years. This increase was an earmark in the Governor’s State budget.
- An increase in expenditures for the Say Yes to Education program for both years. This increase is for Year 4 of the program covering 100% of school sites and 106 Family Support Specialists.
- A decrease in Kinship Care expenditures in both years. The State’s Kinship Care program will cover these costs.
- That Board and Care expenditures in the Children and Family Services division will total \$86 million in 2022 and 2023. These costs are directly linked to the number of children in out of home placement in the County and the specific needs of those children. Institutional and group placements, which are costlier, may be necessary to provide the children the therapeutic intervention necessary to address their trauma and encourage stability – whether that be timely reunification or fewer disruptions in foster/adoptive placements. The number of children in out of home placement has risen consistently over the last several years.

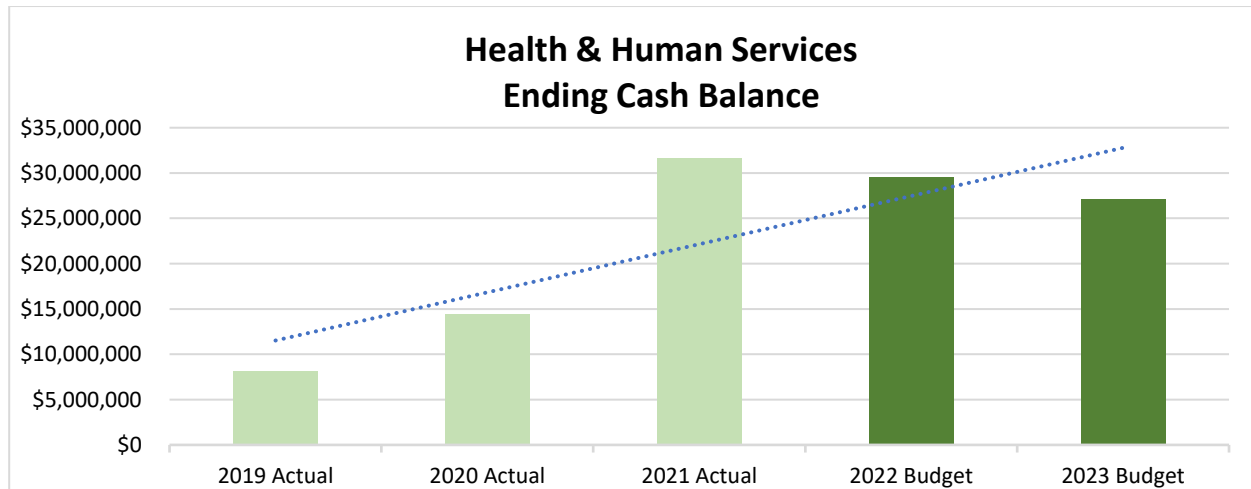


HHS Levy expenditures represent less than one-quarter of total County spending in the areas of social services, health and safety, and justice and public safety.



Ending Cash Balance

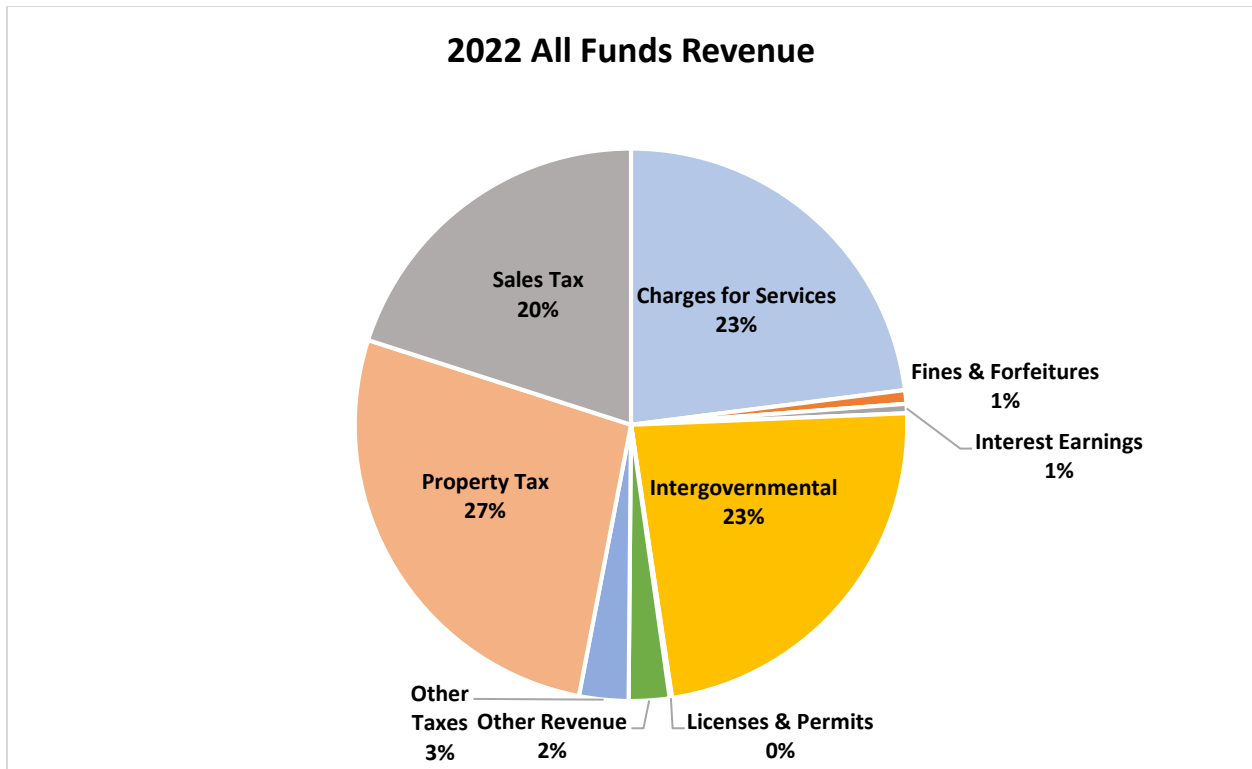
Section 707.01 of the County Code requires a minimum cash balance in the Health and Human Services Levy Fund of at least 10% of the prior year’s expenditures. **Based on budgeted revenue and expenditures, the ending cash balance totals \$29 million in 2022 and \$27 million in 2023.** This complies with the requirement set forth in Section 707.01.



All Funds

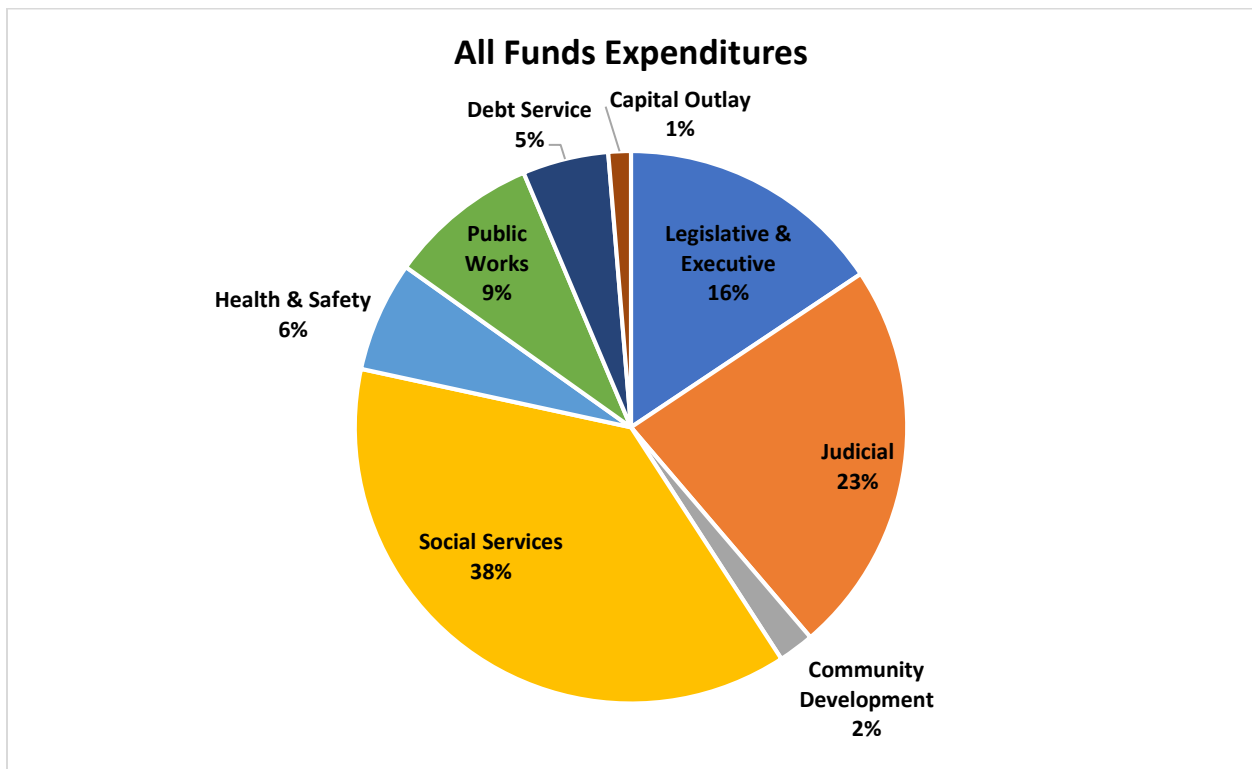
The All Funds budget combines the activity of all of the County’s operating funds, which exclude grants and some capital projects. The major funds included in the All Funds budget are discussed in more detail in the **Fund Budgets** section of the **2022-2023 Biennial Budget Plan**. The All Funds budget encompasses the whole of County operations.

All Funds revenue budget totals \$1.5 billion for 2022 and \$1.5 billion for 2023, which is 2% higher than prior year 2021 adopted budget. This is due to various revenues being budgeted at reduced levels in 2021 in anticipation of COVID-19 impacts.



The County has received settlement funds from opioid litigation, which were received after the original biennial budget was developed, and which will be held in separate funds to be used for addiction prevention, treatment, and education through an opioid crisis mitigation plan. These funds are not included in this budget summary.

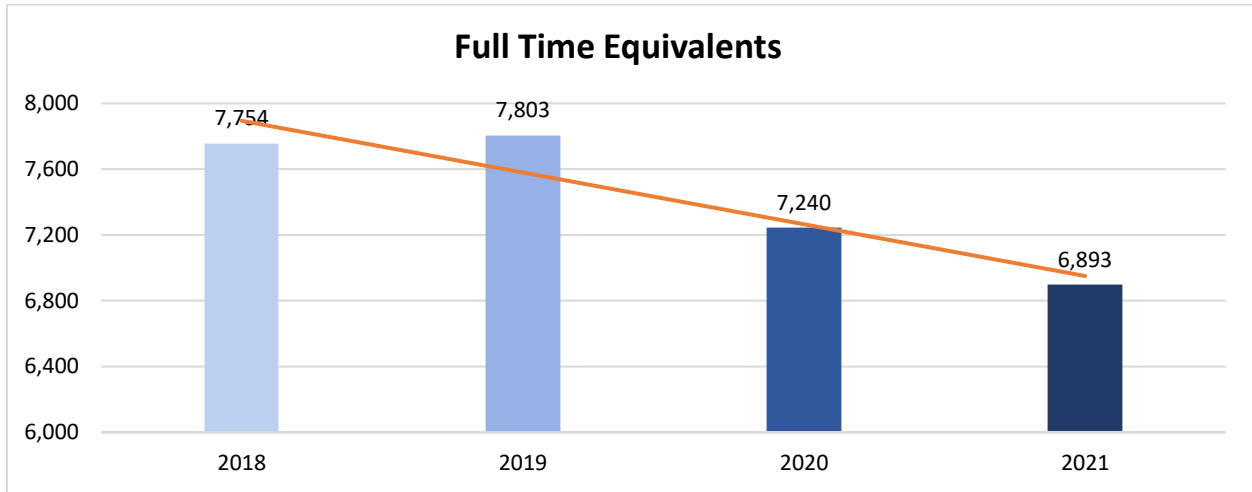
All Funds expenditure budget totals \$1.5 for 2022 and \$1.5 for 2023 billion. At 38% of the total, Social Service spending represents the largest share of the County’s All Funds budget, followed by Justice and Public Safety, which makes up 23% of total spending.



Staffing Levels

Cuyahoga County reports staffing levels based on full-time equivalents (FTEs), calculated based on total hours worked. One FTE equals 2,080 annual hours. Total FTEs include both regular and overtime FTEs. On a County-wide basis, staffing levels are expected to increase to a total of 7,187 in 2022. FTEs are reported in three distinct categories: Executive Agencies, Elected Officials, and Boards and Commissions. Staffing costs represent the largest percentage of total expenditures. Human capital is, by far, the County’s most valuable resource. As a public service entity, the County is dependent on its staff to satisfy its legal and moral mandates.

Cuyahoga County’s Executive Agencies makeup 64% of the staffing level. A full summary of the position counts can be found in the *Schedule* section of this budget book.





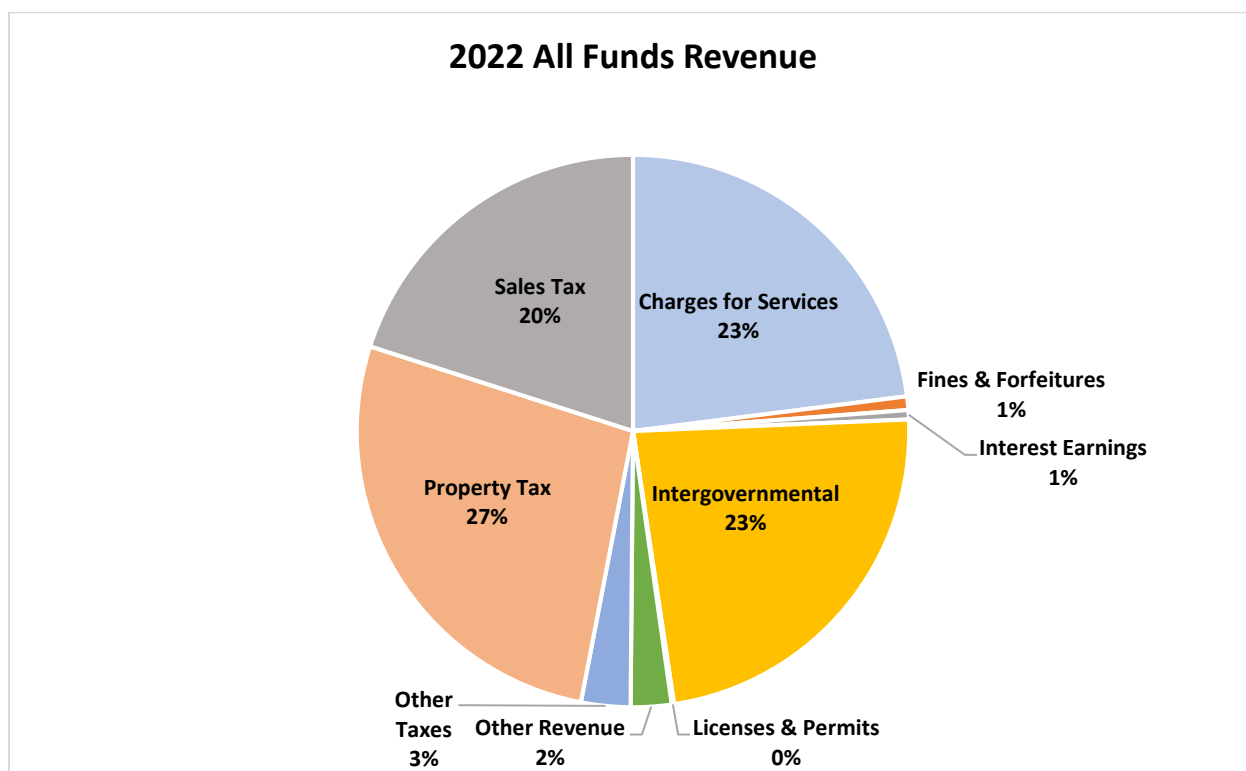
Revenue Analysis

REVENUE DISCUSSION

The **Revenue Analysis** section of the **2022-2023 Budget Plan** includes detailed information on the various sources of revenue included in Cuyahoga County's All Funds budget. This analysis is critical to gaining an understanding of County operations and the need for strong financial management. Revenue drives the decision-making process. Not only because elected leaders and policy makers can only work with the resources available to them, but also because many revenue sources – particularly those that flow from other government sources – have coinciding mandates that dictate to the County what must be done (i.e. program or service delivery) with that funding. The County's elected leaders have discretion over only a portion of total revenue, which presents a challenge when trying to implement new programs or ideas to respond to Cuyahoga County's specific needs.

All Funds

As can be seen in the chart below, the County's revenue is very diverse: no one source represents more than a quarter of the total. While diversity is generally an indicator of financial health, much of the revenue that flows into the budget is restricted, leaving the County vulnerable to fluctuations in its unrestricted revenue sources, such as Sales Tax and the Local Government Fund. Restricted revenue is segregated into special revenue funds, discussed further in this section. This section describes the County's major sources of revenue and major funds. Additionally, this section also explains the assumptions behind the estimates included in the 2022-2023 budget.



ALL FUNDS	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Operating Revenue	1,533,626,615	1,714,155,393	\$1,754,679,345	\$1,540,368,223	\$1,539,373,166
Operating Expenditures	1,602,208,933	1,536,286,365	\$1,581,667,750	\$1,489,606,750	\$1,498,667,190

All Funds revenue in the Adopted Budget is assumed to total \$1.5 billion in both 2022 and 2023. The largest two sources of All Funds revenue are Intergovernmental and Property Taxes (**combined equals 50% of total revenue**). **This section describes the County's major sources of revenue.**

Intergovernmental (23% of total revenue)

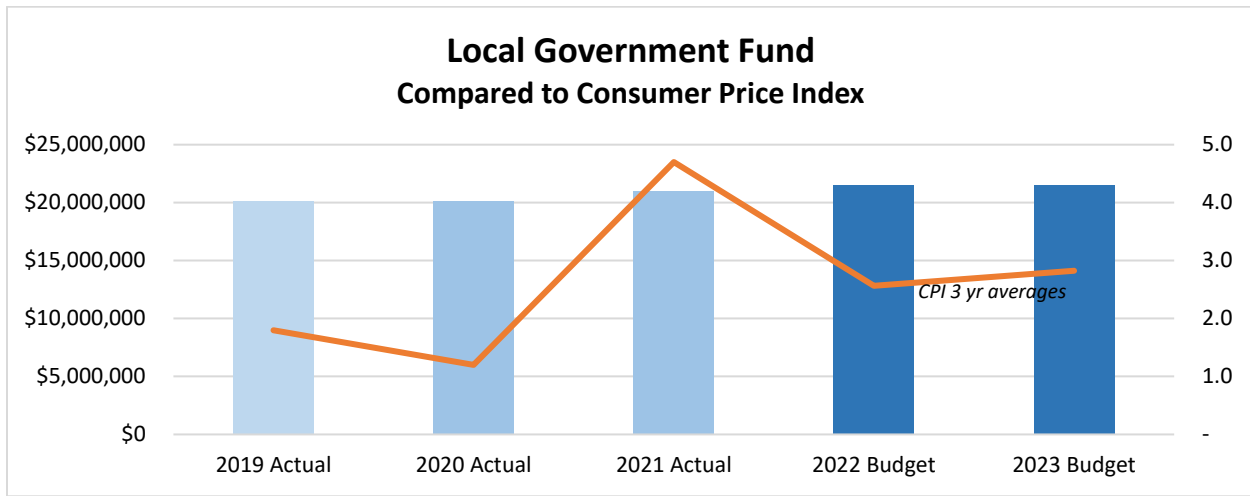
Intergovernmental revenue largely represents funding that flows to the County from Federal and State agencies and departments. With few exceptions (e.g. Local Government, Casino Tax), these dollars come to the County with restrictions on how they can be spent. The County only has complete discretion over one-third of its total revenue.

Intergovernmental revenue (excluding Local Government Fund), budgeted at \$338.7 million in 2022 and \$338.4 million in 2023, is funding that flows into the County budget from other government sources. The General Fund receives \$32.9 million, and this largely comprises the reimbursement to counties from the State Public Defender for indigent defense expenses incurred in the County Public defender's Office, the Court of Common Pleas, and Juvenile Court. The majority of Intergovernmental revenue supports the health and human services activities, including behavioral health, child welfare, public assistance, senior services, developmental disabilities, and juvenile justice. Of the total allocated to social services and health and

safety in the County’s 2022 and 2023 biennial budgets, less than half is supported by the two voted levies; the balance comes from Intergovernmental revenue sources. Some of the larger sources of intergovernmental revenue include the Public Defender reimbursement (about 80% of indigent defense expenses), Title IV-D reimbursement *66%), Title IV-E reimbursement (35%), and Temporary Assistance to Needy Families.

Local Government Fund (1% of total revenue)

The State’s Local Government Fund is supported by 1.66% of general tax revenue collected. Revenue is projected to be \$21.5 million, which is a five percent decrease from 2021 but level in comparison to 2020 revenues.



Property Taxes (27% of total revenue)

Revenue generated through property taxes represents just less than a quarter of total revenue. The County is required to update taxable property values every three years to reflect current market values: this was last completed in 2021. A complete reappraisal of every parcel of property must be completed every six years. Property Tax is budgeted at \$416.5 million in 2022 and \$416.6 million in 2023.

Local property tax rates are computed in **mills**. One mill is the equivalent of \$1 of tax for each \$1,000 in assessed value. The assessed value is calculated by multiplying the estimated market value of the property by 35%.

For example: a home with an estimated market value of \$100,000 has an assessed value of \$35,000 (\$100,000*0.35). Based on this assessed value, one mill would generate \$35 in tax (\$35,000*.001).

The County collects approximately \$3 billion in property tax revenue on an annual basis: approximately 20% of that is County revenue. Most property tax revenue supports local school districts and libraries. The property tax revenue retained by the County is used to support three revenue-generating levies that have been approved by the voters:

- Health and Human Services – 4.8 mills – this levy was approved by the voters in May 2016 for a period of eight years. In 2022 this levy is expected to generate \$133.8 million
- Health and Human Services – 4.7 mills – this levy was approved in April 2020 for a period of eight years. In 2022 this levy is expected to generate \$142.9 million.
- Developmental Disabilities – 3.9 mills – this levy was approved by the voters in 2005 and is continuous.

See Health and Human Services fund section, for more details and one earmarked for services designed to the developmentally disabled (of the total taxes collected and retained by the County, 28% is revenue to the BODD; a restricted fund), property assessment and valuation, delinquent tax collection, foreclosure prevention, debt service, and general operating expenditures.

Charges for Services (23% of total revenue)

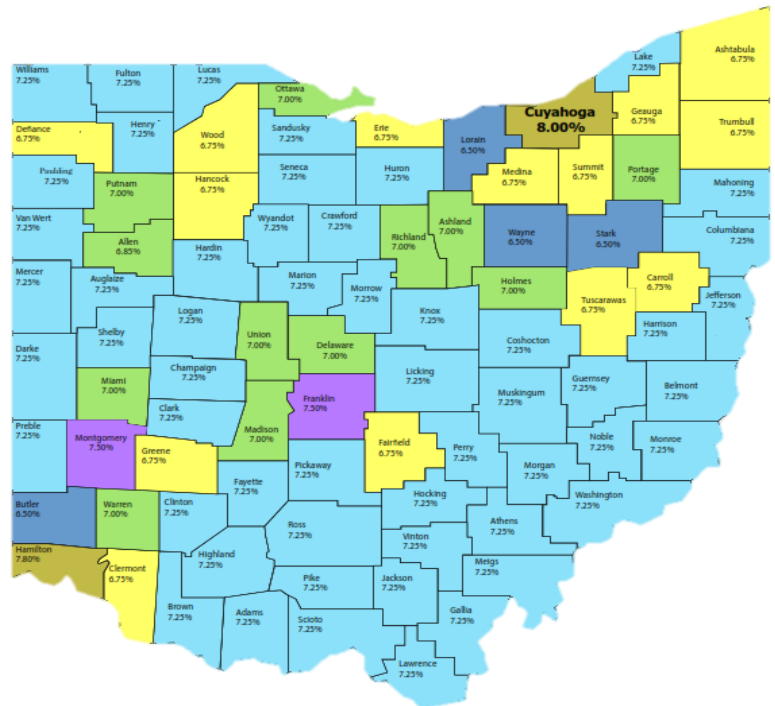
County services are supported, in part, by fees assessed for certain transactions and charges for select services. The Biennial Budget anticipates \$352.6 million in 2022 and \$354.9 million in 2023, respectively, from charges for services. Fees earned by the County are deposited into several different funds, 26% of fees are revenue to the General Operating Fund. Just over 50% of these revenues are for charges to agencies for internal services. Notable sources of revenue in this category include, but are not included to:

- Health Insurance - \$129.9 million in 2022 – This source makes up 71% of all internal service fund charges for services. Health insurance includes both the employer and employee share of hospitalization expenses for both County employees and the Board of Developmental Disabilities. Employer contributions increase by approximately three percent over the 2021 actuals based on projected expenses for the biennium.
- Facilities Internal Services - \$54.4 million in 2022 – charges assigned to County agencies for general services, including space maintenance (\$36.0 million), security (\$12.0 million), fleet maintenance, and mailroom.

- Indirect costs - \$26.0 million in 2022- overhead expenses incurred by General Fund divisions, including fiscal, information technology, and legal services, that are charged to special revenue funds.
- Conveyance Fees - \$26.0 million in 2022 – fees assessed by the Fiscal Office for property sale transactions.
- Title Fees - \$6.5 million – fees charged by the Fiscal Office to obtain vehicle and boat titles. These fees fully cover the cost of the Title Division.
- Support Enforcement 0 \$4.1 million in 2022 – a 2% fee assessed on support orders to offset the cost of establishment and enforcement. In the cases where obligors are in arrears, the entire payment is transferred to the obligee: the County only collects its fee when payments are current.
- County Parking Garage - \$4.1 million in 2022 – Fees collected from both employees and the public for parking at County owned garages and lots. The County’s Parking Garage Fund is fully self-supported and is also used to fund debt service on parking garage projects.

Sales and Use Tax (20% of total revenue)

Cuyahoga County’s Sales Tax rate is 8%, which is the highest in the State. One percent (1%) of which is used to support operations, including County administration, the court system, and economic development. The State receives 5.75% of sales tax collections and another 1% is allocated to the Greater Cleveland Regional Transit Authority – this regional’s public transportation system. The remaining 0.25%, increased by a vote of the Board of County Commissioners in 2007, is dedicated to economic development. The additional 0.25% tax sunsets in 2027.



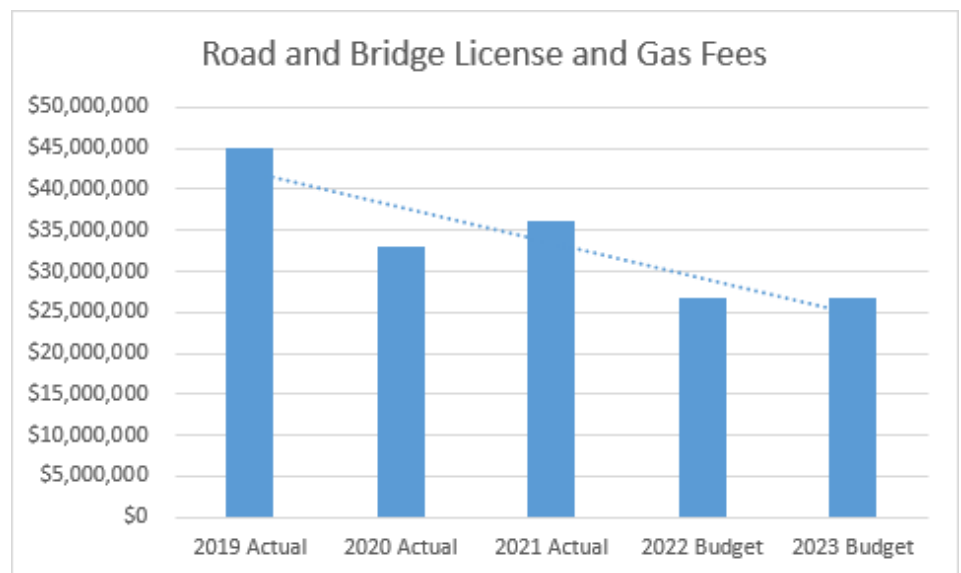
Sales Tax is budgeted at \$306.9 million in 2022 and \$312.9 million in 2023. While Sales Tax represents only 18% of the All funds revenue, it makes up nearly 60% of General Fund revenue. The County is heavily reliant on Sales Tax to achieve its legal and moral mandates. The 2022 and 2023 budgets assume a 2% rate of growth for Sales Tax.

Other Taxes (3% of total revenue)

Revenue generated from other taxes is budgeted at \$44.5 million in 2022 and \$45.1 million in 2023. General Gas and License Fees from State and local motor vehicle license and gasoline taxes make up the majority of this revenue category. The 2022 and 2023 budgets anticipated \$26.7 million in license and gas tax revenue, deposited into the Road and Bridge Fund. County Council approved an additional \$5 increase to the motor vehicle tax via Section 720 of the County Code; this newer revenue stream brings in approximately \$5 million annually. Prior to this biennium the administrative fee on lodging tax revenues were deposited into a non-departmental pass-through fund, but as of 2022 these fees are reflected in the operations budget. Lodging tax revenues are anticipated to be \$10.0 million in each year.

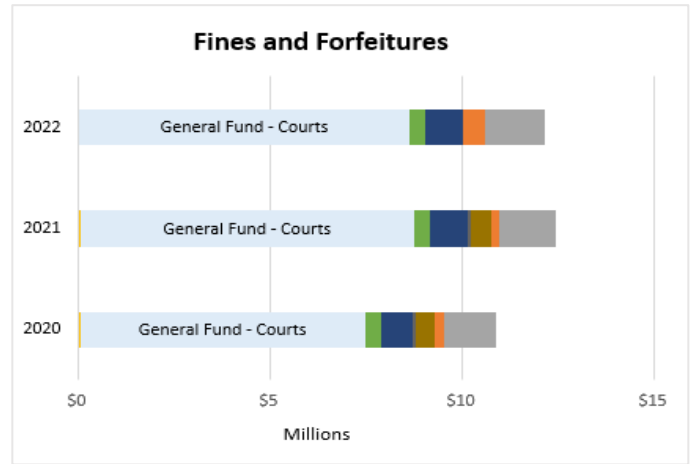
Other Revenue (2% of total 2022 revenue, 1% of total 2023 revenue)

Revenue that cannot otherwise be classified is recorded as Miscellaneous revenue. Revenue generated from Other Revenue is budgeted at \$36.8 million in 2022 and \$26.8 million in 2023. This revenue includes certain reimbursement and refunds, as well as cash transfers from other County funds. In 2022 revenues assume a one-time reimbursement of \$10 million from the Health and Human Services Levy Fund to the General Fund (in 2019, the General Fund transferred \$15 million to the Health and Human Services Levy Fund). The Board of Developmental Disabilities budget increases is related to the sale of property of \$8.7 million. The Public Assistance/Human Services Fund includes refunds of \$15.7 million.



Fines and Forfeitures (1% of total revenue)

The primary source of this revenue category derives from fines and costs assessed by the four County courts and the Eighth District Court of Appeals. Revenue generated from Fines and Forfeitures is budgeted at \$12.3 million in 2022 and \$12.7 million in 2023. Only five percent of Fines and Forfeiture revenue is generated outside of the court and that is found in Public Works – Road and Bridge Administration. Of the \$12 million budgeted, 71% is revenue to the General Fund and 17% is deposited into various special revenue funds for specific purposes designated by Ohio Revised Code. Three percent of fines and forfeiture revenue supports the operations of the Cuyahoga County Law Library Resource Board, and one percent is designated by Ohio Revised Code to support victims of domestic violence.



Interest Earnings (1% of total revenue)

Revenue generated from Interest Earnings is budgeted at \$8.5 million in 2022 and 2023.

Licenses & Permits (0% of total revenue)

Revenue generated from License & Permits is budgeted at \$2.1 million in 2022 and 2023.

This section describes the County’s major revenue by major funds and explains the assumptions behind the estimates included in the 2022-2023 budget.

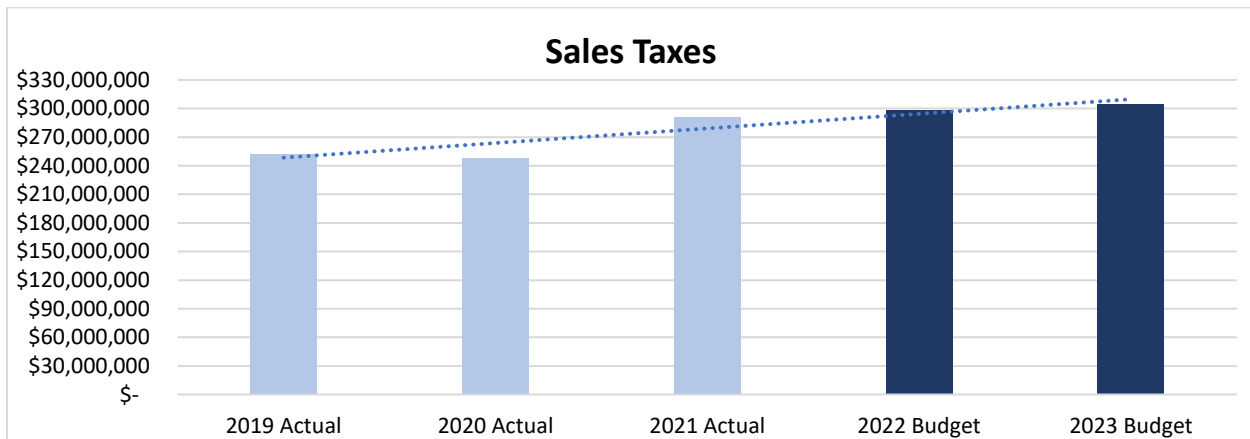
General Fund

The budget assumes General Fund revenue will total \$515 million and \$513 million in 2022 and 2023, respectively.

Sales and Use Tax (58% of General Fund revenue)

The sales tax assessed in Cuyahoga County is 8%, which gets distributed 5.75% to the State of Ohio, 1.25% to Cuyahoga County, and 1.00% to the Greater Cleveland RTA. It is important to note that the County’s additional 0.25%, levied by the Board of Commissioners in 2007, sunsets in 2027.

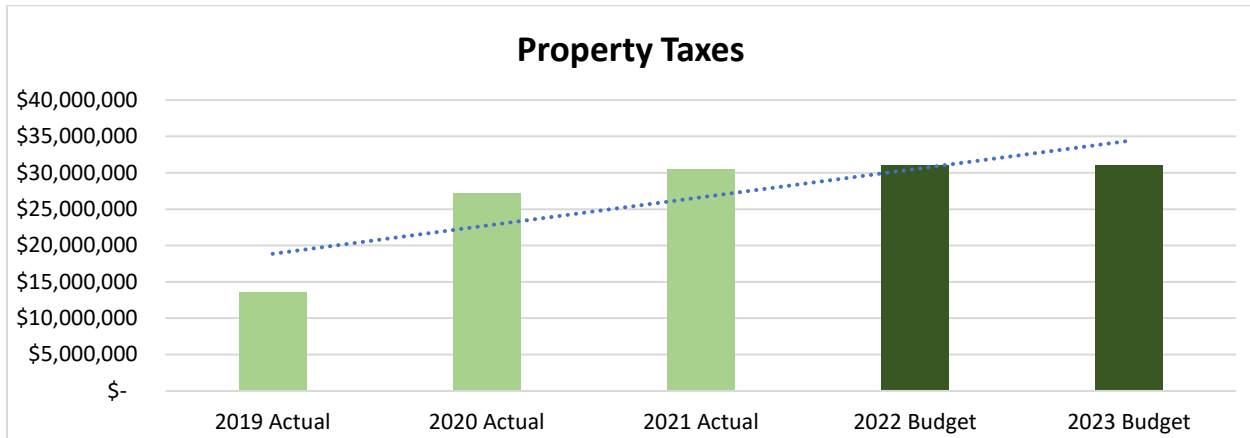
The County’s share of sales tax receipts is split between the General Fund and debt service on the 2014, 2015, 2016, and 2017 Sales Tax Revenue Bonds. **The portion of Sales Tax revenue that is allocated to the General Fund is assumed to total \$298 million in 2022 and \$304 in 2023: 58% of total General Fund and 19% of total All Funds revenue.** The budget estimate assumes a 2% increase each year over the previous year, offset by increases in debt service withholdings on outstanding debt.



Property Tax (6% of General Fund revenue)

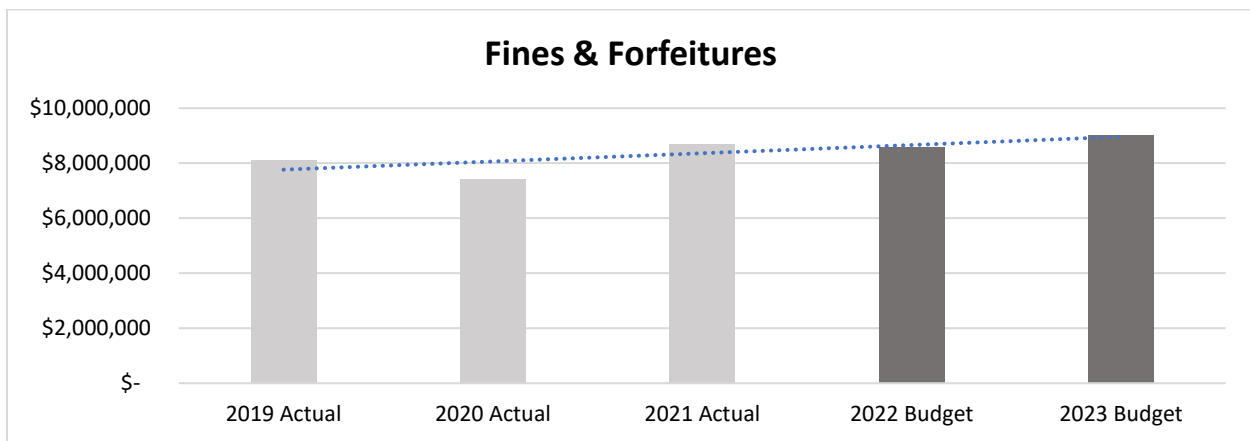
The County’s Fiscal Office, through the County Treasurer, collects approximately \$3 billion annually in property taxes, the majority of which are distributed to school districts, libraries, and municipalities - about 18% is retained by the County. Of the total taxes collected and retained by the County, only 8% are revenue to the General Fund.

The Biennial Budget assumes Property Tax revenue will total \$31 million in 2022 and \$31 million in 2023. The 2022 Tax Budget (R2021-0156) maintained the current allocation of the County’s 1.45 inside millage: 1.0 mills to General Fund and 0.45 mills to the General Obligation Retirement Fund.



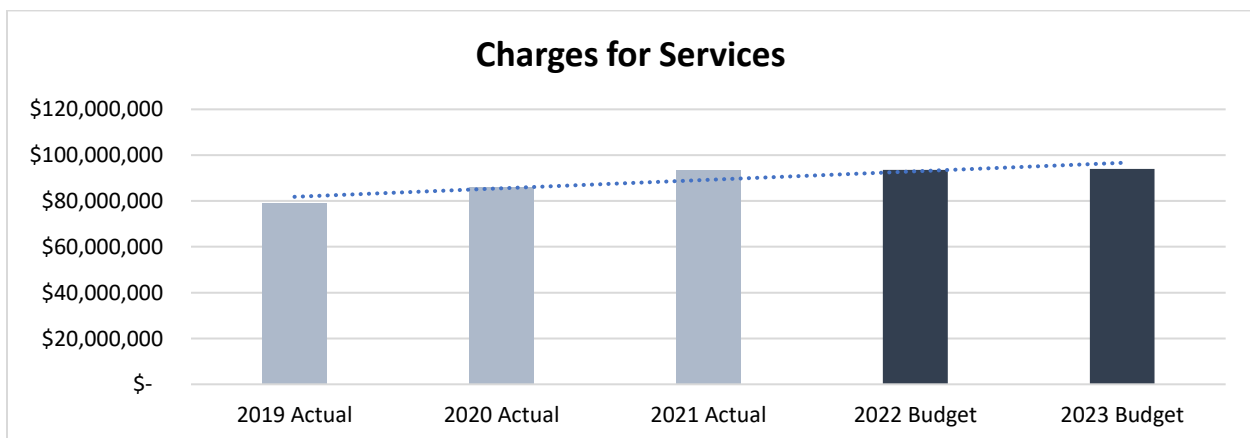
Fines and Forfeitures (2% of General Fund revenue)

Fines and Forfeiture revenue is assumed to total \$9 million in both 2022 and 2023. This revenue is generated from the County’s four courts and the 8th District State Court of Appeals, for which the County’s Clerk of Courts serves as the clerk. This estimate assumes no change from the estimate based on data available through September 2021.



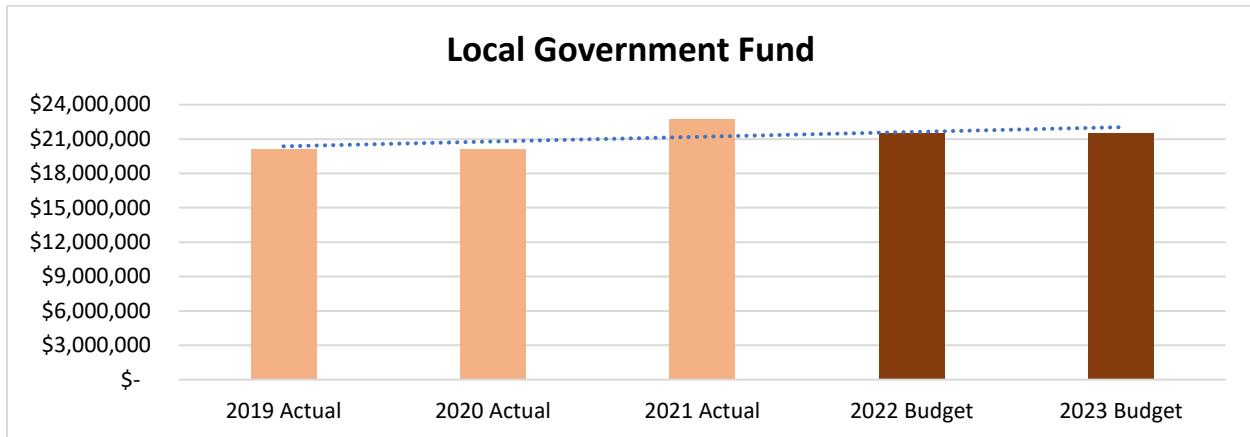
Charges for Services (18% of General Fund revenue)

Charges for Services revenue is assumed to total \$94 million in both 2022 and 2023. This revenue includes fees collected by Auditor, Treasurer, Recorder, Auto title, Board of Elections, Medical Examiner, Sheriff/Jail and from county chargebacks. This estimate assumes no change from the 2021 estimate based on data available through September of 2021.



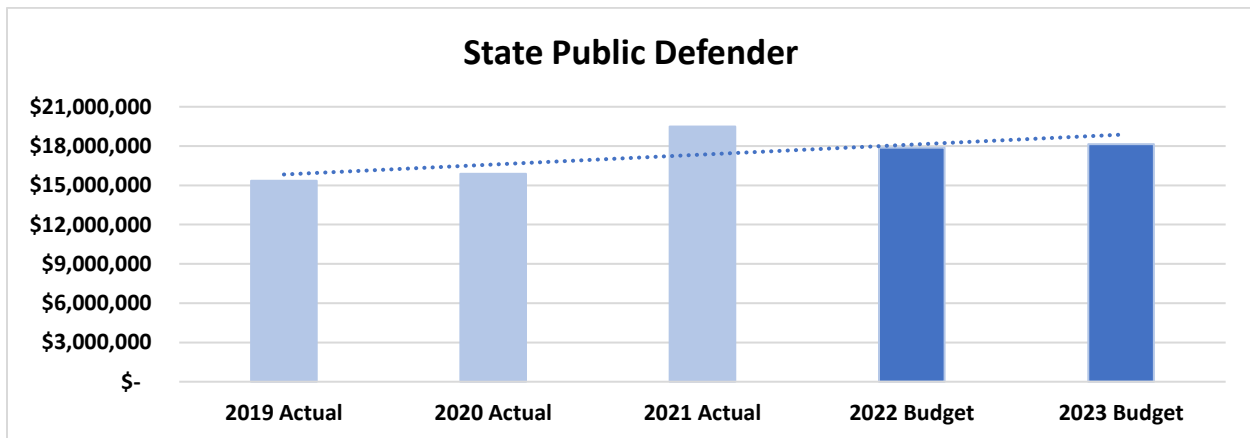
Local Government Fund (4% of General Fund revenue)

Revenue derived from the Local Government Fund (LGF) is assumed to total \$22 million in both 2022 and 2023. This is largely based on the Ohio Department of Taxation’s certified estimate required by Ohio Revised Code 5747.51(A). The LGF derives revenue from a percent of all the State’s tax revenue, currently 1.66%.



Other Intergovernmental (6% of General Fund revenue)

Other Intergovernmental revenue is assumed \$33 million in 2022 and \$33 million in 2023. Most of this revenue reflects the reimbursement received from the State Public Defender’s Office for indigent defense (the County Public Defender’s Office and assigned counsel), trial transcripts, and Guardian ad Litem expenditures. The State of Ohio’s FY22 Biennial Budget, effective July 2021, provided enough funding to reimburse counties for indigent defense expenses at a rate of 100%. The budget for Intergovernmental revenue is based on 100% reimbursement in both 2022 and 2023.

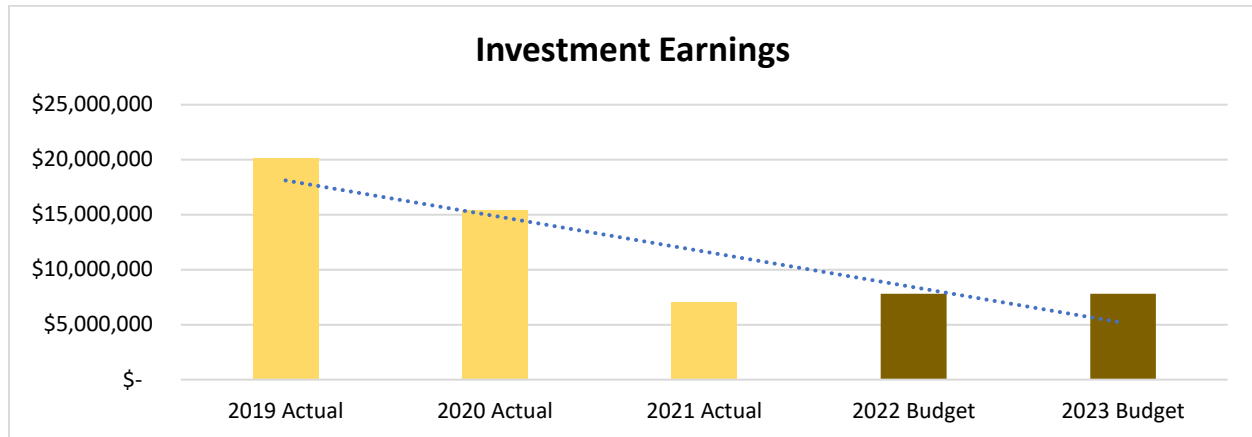


Other Taxes (2% of General Fund revenue)

Other Taxes distributions from the combined 2% bed tax levied under the authority of Ohio Revised Code §5739.09 and Chapter 724 of the Cuyahoga County Code that is used to support debt service on the Global Center for Health Innovation (formerly the Medical Mart) and Huntington Convention Center (§§5739.09(I)(3) and 5739.09(H)). This tax increased from 1% to 2% by way of O2019-0009 effective January 1, 2020. The County levies a total 5.5% in bed taxes. General Fund revenue derived from the bed tax is assumed to total \$9 million in both 2022 and 2023.

Investment Earnings (2% of General Fund revenue)

Investment Earnings are assumed to total \$8 million in both 2022 and 2023. This estimate is flat from 2021. This reflects a declining rate environment: StarOhio rates have decreased every month from the previous month since April 2019. Presently, the value of the County’s investment portfolio totals approximately \$914.5 million.



Other Revenue (3% of General Fund revenue)

Other Revenue is assumed to total \$13 million in 2022 and \$13 million in 2023. Assumptions in the adopted Budget include:

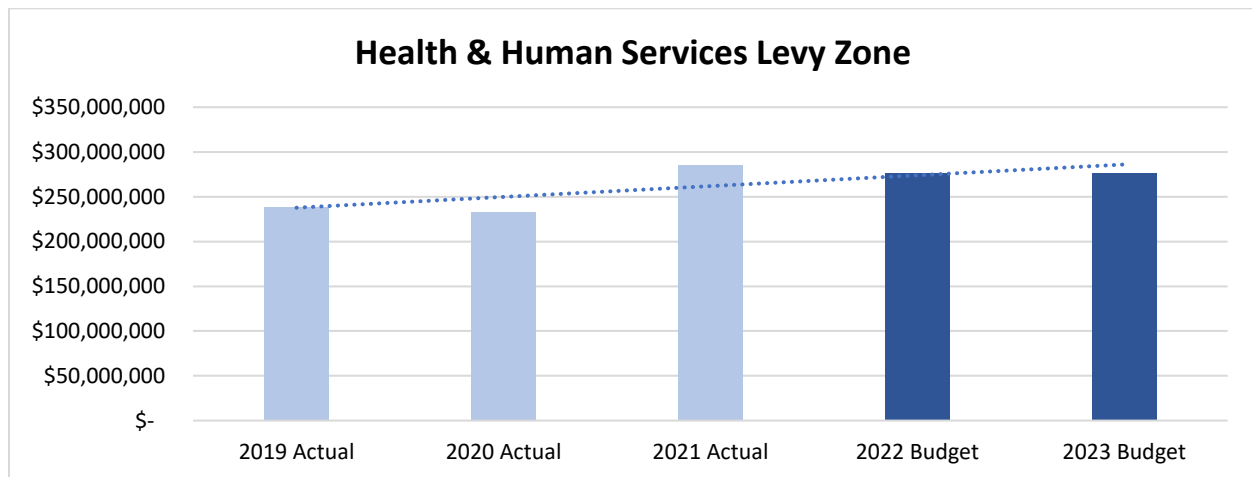
- A \$1.7 million combined cash transfer from the Road & Bridge and Sanitary Sewer Funds in both years to repay the advance made from the General Fund for the purchase and renovation of the Harvard Road Garage.
- A \$1.5 million transfer from the Garage Fund in both years to repay the General Fund for debt service payments on the 2016 Sales Tax Revenue Bonds issued for renovations at the Huntington Park Garage.
- A \$10 million repayment (in 2022 only) from the Health and Human Services Levy fund (in 2019, the General Fund transferred \$15 million to the health and Human Services Levy fund).

Special Revenue Funds

Health and Human Services Levy Zones

Cuyahoga County residents have generously approved two levies to support health and human services (HHS). The larger of the two levies, **4.8 mills**, was most recently approved in March 2016 for eight years. The smaller levy, **4.7 mills**, was last approved in April 2020 for eight years.

Revenue generated by the County’s two levies is assumed to total \$277 million in 2022 and \$277 million in 2023. It is important to note that the 2021 Triennial Appraisal does not impact the revenue generated by either levy in 2022 or 2023. **HB920** protects property owners from unvoted tax increases by capping the amount of revenue that can be collected from a voted levy. Should property values increase resulting from the Sexennial Appraisal, the *effective rate* decreases by the amount necessary to maintain existing revenue generation. Levy revenue changes based on new value and delinquencies.



Property Tax (94% of Health and Human Services Levy zone revenue)

Property Tax revenue is assumed \$260 million in 2022 and in 2023. Included in the Property Tax estimate is revenue generated via outside millage. The 2022-2023 Budget assumes revenue generated by the County’s two Health and Human Services levies will total \$260 million in 2022 and \$260 million in 2023. Of the total taxes collected and retained by the County, only 65% are revenue to the Health and Human Services Fund.

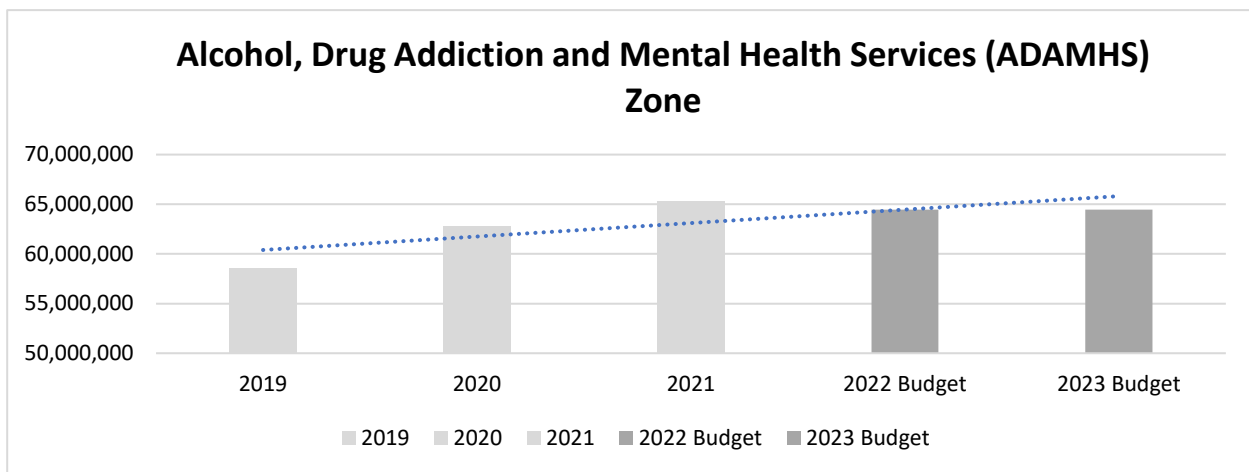
- o Health and Human Services – 4.8 mills – this levy was approved by the voters in May 2016 for the period of eight years (expires December 2024).
- o Health and Human Services – 4.7 mills – this levy was last approved in April 2020 for the period of eight years (expires December 2028).

Other Intergovernmental (6% of Health and Human Services zone revenue)

Other Intergovernmental revenue is assumed \$17 million in 2022 and in 2023. This is revenue received from the State Homestead credit. The homestead exemption allows low-income senior citizens and permanently and totally disabled Ohioans, to reduce their property tax bills, by shielding some of the market value of their homes from taxation. The exemption, which takes the form of a credit on property tax bills, allows qualifying homeowners to exempt up to \$25,000 of the market value of their homes from all local property taxes. The state of Ohio reimburses school districts and local governments for the amount of revenue taxpayers save through the homestead exemption.

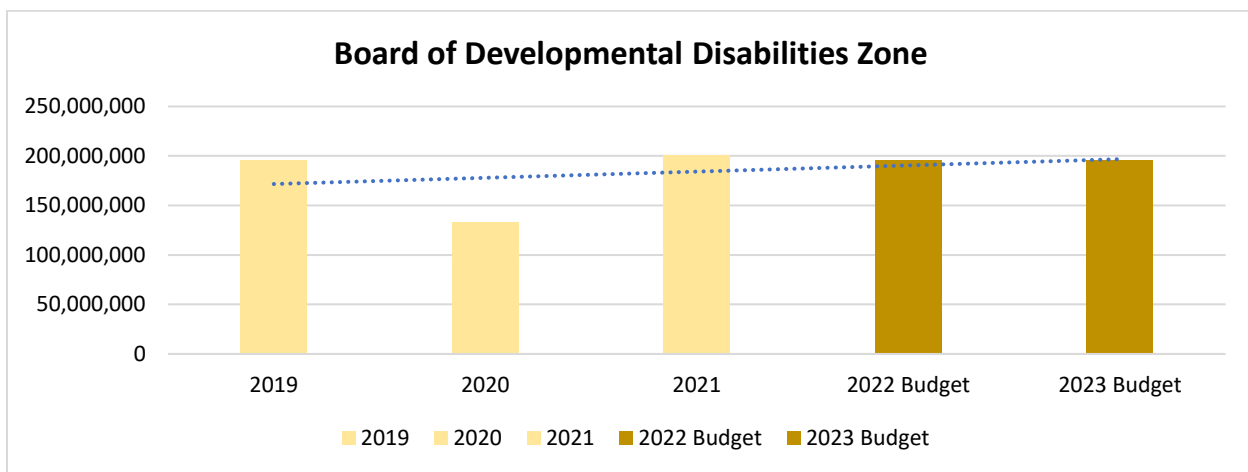
Alcohol, Drug Addiction and Mental Health Services (ADAMHS) Zone

The Alcohol, Drug Addiction and Mental Health Services (ADAMHS) board is responsible for public mental health, alcohol, and other drug addiction services delivered to residents of Cuyahoga County. The majority of the board’s funding comes from an annual subsidy from the Health and Human Services Levy fund. **Revenue from this subsidy is assumed to total \$43 million in both 2022 and 2023.** The remainder of the boards’ annual revenue comes from federal and state grants. **Intergovernmental revenue is assumed to total \$20 million in both 2022 and 2023.**



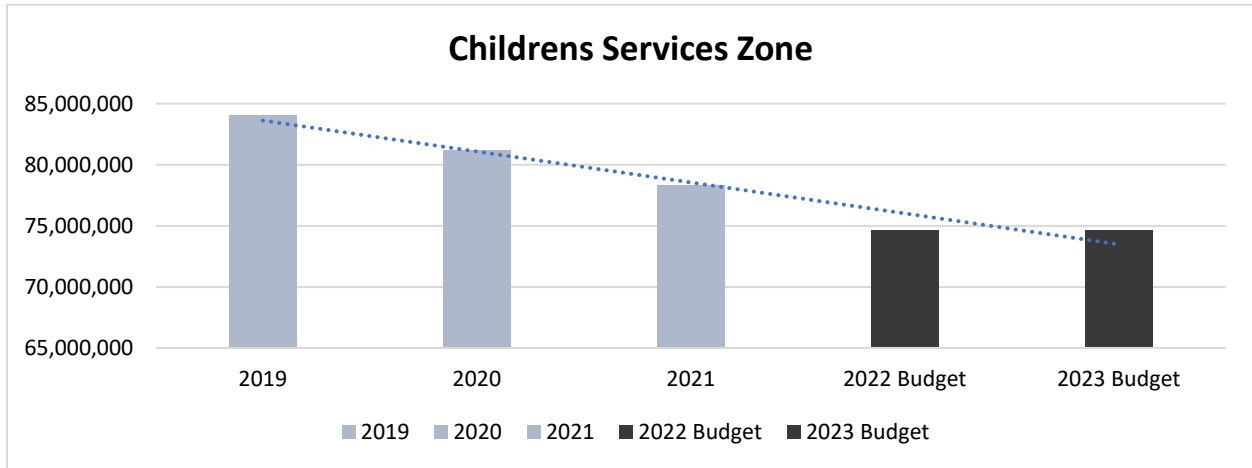
Board of Developmental Disabilities Zone

Cuyahoga County residents have generously approved a levy to support individuals and families affected by developmental disabilities. This is a 3.9 mills continuous levy which was passed in 2005. **Property Tax revenue generated by the continuous levy is assumed to total \$95 million in 2022 and 2023.** Charges for Services are assumed to total \$4 million in 2022 and 2023. These charges are primarily departmental fees. **Other Intergovernmental revenue is assumed to total \$43 million in both 2022 and 2023.** This revenue includes both the homestead exemption and federal reimbursement from Medicaid.



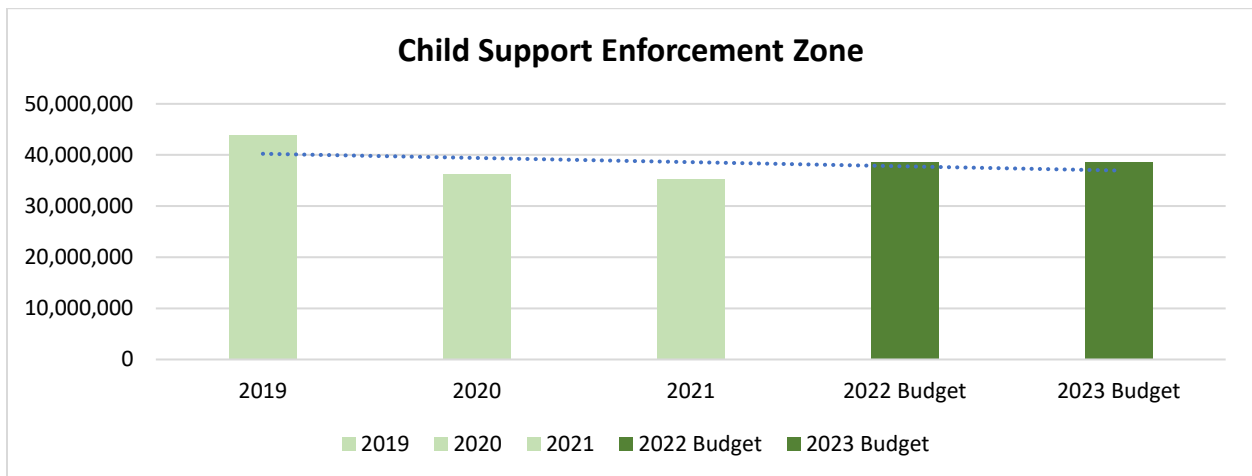
Children and Family Services Zone

The Public Children Service Agency (PCSA) fund is state supervised/county administered and includes revenues received from the Ohio Department of Job & Family Services and Health and Human Service Levy to cover the costs of children in County custody. **Intergovernmental revenue from the federal Title IV-E program is assumed to total \$34 million in both 2022 and 2023. Revenue from the Health and Human Services Levy is assumed to total \$41 million each year.**



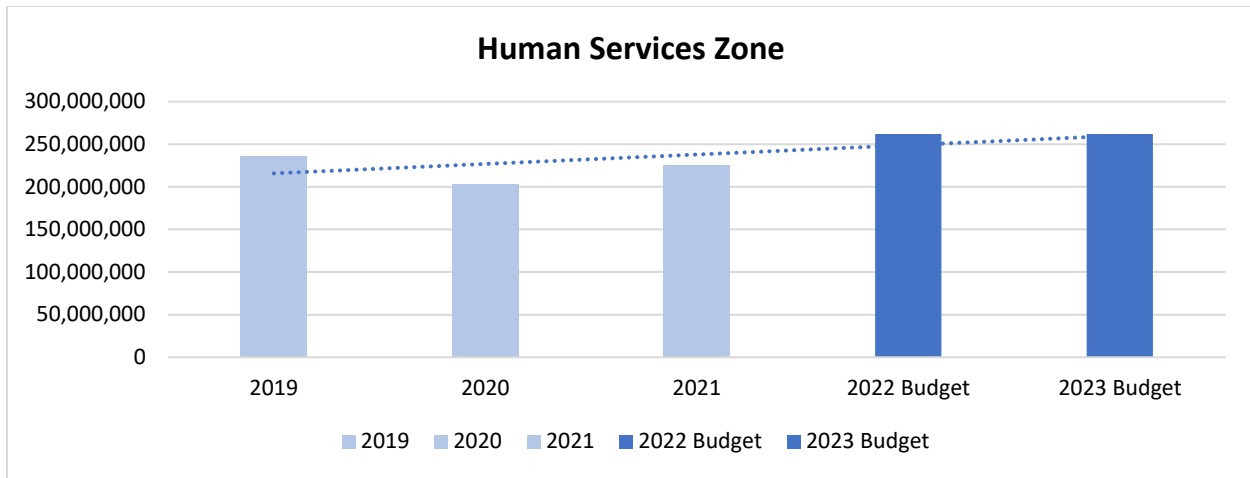
Child Support Enforcement Zone

The Child Support Enforcement Agency (CSEA) fund is state supervised/county administered and includes revenues received from the Ohio Department of Job & Family Services and Health and Human Service Levy to cover the administration of the child support program in Cuyahoga County. **Intergovernmental revenue from the federal Title IV-D program is assumed to total \$35 million in both 2022 and 2023. Revenue from the Health and Human Services Levy is assumed to total \$4 million each year.**



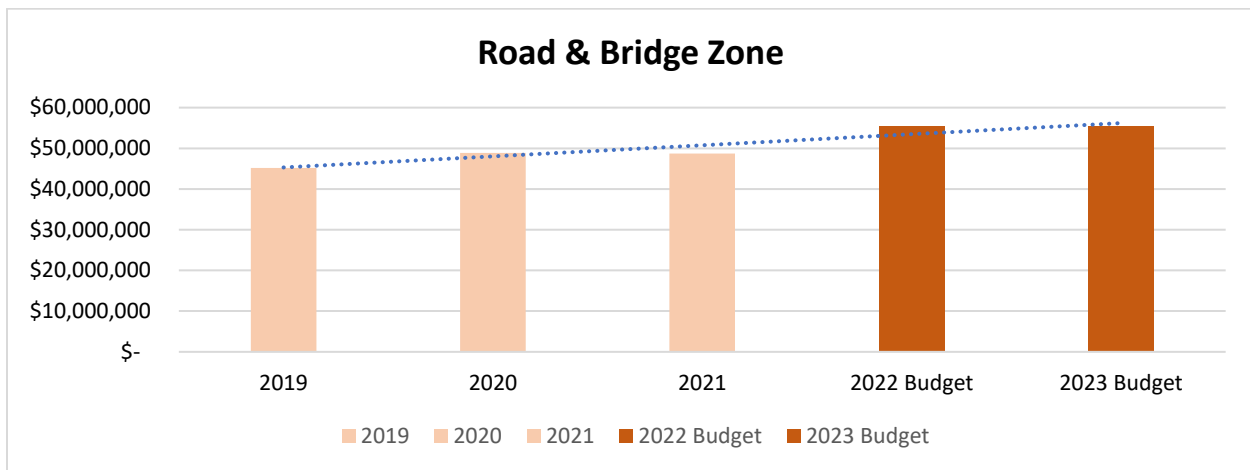
Human Services Zone

The Public Assistance (PA) fund is state supervised/county administered and includes revenues received from the Ohio Department of Job & Family Services and Health and Human Service Levy to cover the administration and services of Income Maintenance programs in Cuyahoga County. The Income Maintenance programs include Child Care, Medicaid, Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), etc. **Intergovernmental revenue is assumed to total \$139 million in both 2022 and 2023. Revenue from the Health and Human Services Levy is assumed to total \$177 million each year.**



Motor Vehicle Gas Tax Zone

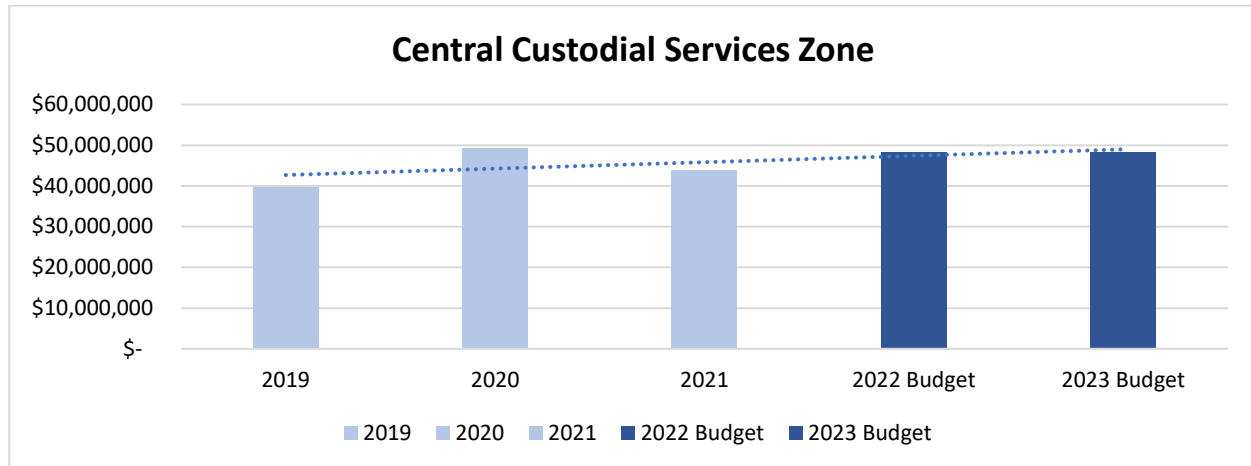
The Road & Bridge fund includes revenue generated from motor vehicle registration taxes and gasoline tax. The motor vehicle tax includes \$5 and \$7.50 fees and effective January 2019, also includes an additional \$5 fee authorized by H.B. 26 and County Ordinance O2017-0003. Public Works uses these funds along with Ohio Department of Transportation, Ohio Public Works Commission and local municipal contributions to fund projects. **Revenue from Motor Vehicle taxes is assumed to total \$27 million in both 2022 and 2023. Intergovernmental revenue from motor vehicle gasoline taxes is assumed to total \$28 million in both 2022 and 2023.**



Internal Service Funds

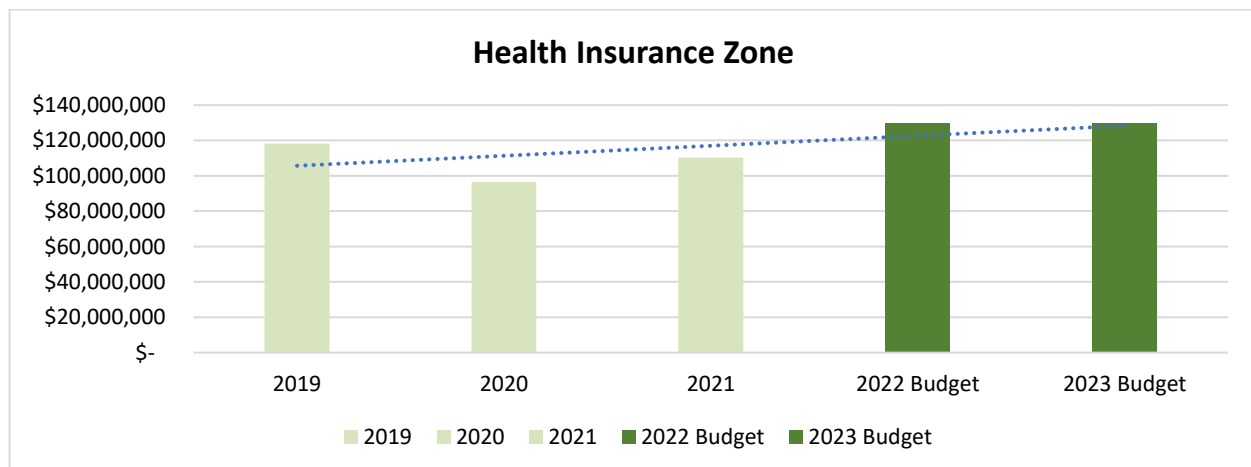
Central Custodial Services Zone

This zone includes building maintenance (including work performed by custodial and building trades) and the Sheriff's Protective Services operations. Both of these charges are ultimately charged back to the user department through security or space maintenance. Revenue from Charges for Services is assumed to total \$48 million in both 2022 and 2023.



Health Insurance Zone

This zone captures the activity associated with the County's health insurance program. This includes employer and employee contributions for premiums, HR Deferrals, the Board of Developmental Disabilities Self Insurance and Regional Self Insurance. Revenue from Charges for Services is assumed to total \$130 million in both 2022 and 2023.





Schedules

2022 - 2023

Special Revenue Fund Summary

Special Revenue Fund	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Beginning Balance	377,644,366	437,557,562	602,936,553	743,076,568	769,810,010
Operating Revenue					
Charges for Services	46,545,219	47,783,886	42,860,453	46,564,023	46,564,023
Contributions & Donations	4,347,559	2,393,613	3,909,425	56,997	56,997
Fines & Forfeitures	3,803,959	2,947,635	3,224,647	3,541,693	3,541,693
Interest Earnings	2,102,535	1,787,994	1,423,916	650,238	650,238
Intergovernmental	411,984,124	549,254,188	530,492,378	323,155,942	323,155,942
Licenses & Permits	2,004,546	2,088,622	2,688,628	1,994,664	1,994,664
Other Financing Sources	322,492,547	197,729,295	330,171,854	322,142,232	322,142,232
Other Revenue	25,677,379	98,384,183	-13,166,095	7,489,667	7,489,667
Taxes	353,516,579	365,801,056	400,072,720	382,184,486	382,184,486
Total Operating Revenue	1,172,474,448	1,268,170,472	1,301,677,926	1,087,779,942	1,087,779,942
Operating Expenditures					
Personnel Services	293,090,782	352,005,621	272,944,485	255,877,643	256,865,337
Other Expenditures	543,202,857	520,854,506	550,225,203	531,881,288	506,989,262
Total Operating Expenditures	836,293,640	872,860,127	823,169,688	787,758,931	763,854,599
Other Financing Uses	276,267,612	229,931,354	338,368,223	273,287,569	273,117,462
Total Cash Obligations	1,112,561,252	1,102,791,481	1,161,537,911	1,061,046,500	1,036,972,061
Ending Cash Balance	437,557,562	602,936,553	743,076,568	769,810,010	820,617,891

Special Revenue Fund

Special Revenue Fund	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
2200- ADAMHS	51,654,645	53,073,049	53,162,260	75,431,435	43,463,659
2205- ADAMHS Grants	4,114,246	5,573,050	8,758,443	0	0
2210- Board of Developmental Disabilities	161,124,709	115,317,099	160,056,997	151,720,899	151,720,899
2215- Children Services	78,747,589	75,499,506	80,547,605	86,221,742	86,221,742
2220- Community Development	28,489,215	19,154,214	49,419,181	6,878,029	8,887,631
2225- Convention Center	254,870	0	261,495	268,295	268,295
2230- Convention Center Hotel	0	0	0	0	0
2235- County Land Reutilization	7,000,000	7,000,000	0	7,000,000	7,000,000
2240- Court	2,018,357	1,427,086	1,061,115	1,695,818	1,698,380
2245- Cuyahoga Support Enforcement	39,806,741	36,637,368	34,846,651	41,193,538	41,807,332
2250- Delinquent Real Estate Assessment	6,069,286	4,026,455	3,570,541	4,043,376	4,101,842
2251- Delinquent R.E. Tax Assessment	0	0	1,608,414	2,150,643	2,205,442
2255- Health/Human SVC Levy	297,963,243	229,026,580	162,689,231	133,687,272	136,667,048
2256- MetroHealth Subsidy	0	0	32,472,000	32,472,000	32,472,000
2257- HHS Levy 4.7	0	0	105,306,372	142,538,274	139,527,154
2260- Human Services	232,088,023	213,332,592	239,513,023	264,746,021	268,919,343
2265- Litter Prevent & Recycle	51,047	10,625	0	0	0
2270- Motor Vehicle Gas Tax	44,093,196	43,904,129	33,814,401	43,211,789	43,510,192
2275- Other Community Development	982,501	466,081	136,050	12,138	12,138
2280- Other Health and Safety	10,943,518	8,661,307	29,285,962	30,843,846	30,870,623
2285- Other Judicial	28,254,536	24,270,936	21,395,335	12,780,330	12,855,364
2290- Other Legislative & Executive	13,258,007	9,764,181	4,953,526	1,343,455	1,384,717
2295- Other Public Works	0	0	0	0	0
2300- Other Social Services	1,822,086	1,606,451	2,210,094	249,000	249,000
2305- Real Estate Assessment	22,090,801	11,002,446	12,104,148	16,915,292	17,438,793
2310- Solid Waste	3,745,466	2,289,259	1,984,208	2,188,226	2,195,060
2315- Sports Facilities Enhancement	42,614,054	35,038,527	18,751,475	0	0
2320- Treat ALT for Safer Community	2,000,040	1,832,327	1,862,666	1,232,073	1,226,883
2325- Victim Assistance	3,457,943	2,973,748	2,824,708	2,223,010	2,268,524
2330- Youth Services	3,543,889	3,219,078	4,719,077	0	0
2335- Lodging Tax Fund	26,373,245	14,743,614	20,831,645	0	0
2340- Arena Renovation Fund	0	0	0	0	0
2345- OPIOID Mitigation Fund	0	4,835,561	14,731,559	0	0
2350- COVID-19 CARES Act Fund	0	178,106,209	58,659,730	0	0
2360- 27TH Pay Reserve	0	0	0	0	0
Total Special Revenue Fund	1,112,561,252	1,102,791,481	1,161,537,911	1,061,046,500	1,036,972,061

Special Revenue Fund: Health & Human Services Levy Zone Summary

Health & Human Services Levy Fund	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Beginning Balance	10,861,031	8,059,498	14,444,146	31,653,187	29,471,953
Operating Revenue					
Intergovernmental	15,870,301	9,086,397	24,883,101	16,625,298	16,625,298
Other Revenue	20,025,475	1,937,351	0		
Property Tax	222,618,766	224,387,480	260,321,543	260,084,413	260,084,413
Total Operating Revenue	258,514,542	235,411,228	285,204,643	276,709,711	276,709,711
Other Financing Uses	265,875,708	229,026,580	267,995,602	278,890,945	279,058,395
Total Cash Obligations	265,875,708	229,026,580	267,995,602	278,890,945	279,058,395
Ending Cash Balance	3,499,865	14,444,146	31,653,187	29,471,953	27,123,269
<i>Cash Reserve Requirement</i>	<i>25,433,506</i>	<i>29,796,324</i>	<i>22,902,658</i>	<i>26,799,560</i>	

*The levy fund began 2020 with a cash balance of 8 million in 2020 due to funds 20A, 24A/641, and 24A/878 being merged into Zone 2255 when we switched to our ERP Operating systems.

Special Revenue Fund: Health and Human Services Levy Zone Subsidies

HHS Levy Subsidy	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
HHS Levy Revenue					
HHS 4.7 Mill Levy			121,204,631	133,787,459	133,787,459
HHS 4.8 Mill Levy	258,514,542	235,411,228	164,000,013	142,922,252	142,922,252
Total HHS Levy Revenue	258,514,542	235,411,228	285,204,643	276,709,711	276,709,711
HHS Levy Subsidies					
ADAMHS	39,363,659	40,363,659	43,463,659	43,463,659	43,463,660
Common Pleas-Juvenile Division	20,000,000	15,904,397	18,081,462	21,085,318	21,022,411
Common Pleas-TASC	405,165	543,461	1,198,461	1,222,073	1,216,883
Family Justice Center	215,775	412,382	230,741	230,741	230,741
Fiscal-Tax	3,726,047	3,739,750	3,806,398	4,000,000	4,080,000
HHS Administration	451,711	0	3,824,254	4,312,530	5,095,992
HHS CJFS	12,090,913	7,997,350	8,308,964	8,521,831	8,521,831
HHS CSEA	11,104,074	6,188,982	7,061,264	5,192,199	7,279,243
HHS DCFS	95,203,256	75,604,102	87,833,412	85,569,815	91,485,432
HHS DSAS	17,680,085	16,840,271	19,972,186	20,521,636	21,689,817
HHS Early Childhood	15,716,750	11,276,447	12,822,565	19,248,480	19,275,419
HHS FCFC	2,118,188	3,264,185	3,953,013	5,462,822	5,485,693
HHS Homeless	8,100,000	8,363,841	17,656,920	10,728,235	10,743,275
HHS Other Programs	1,203,171	1,169,202	1,060,878	601,075	676,120
HHS Re-Entry	2,759,586	2,047,387	2,722,045	2,813,221	2,829,054
MetroHealth	32,472,000	32,472,000	32,472,000	32,472,000	32,472,000
Ohio State Extension	222,300	222,300	0	222,300	222,300
Public Safety-Witness Victims	1,702,538	1,778,305	2,027,381	2,223,010	2,268,524
Workforce Development	0	838,559	1,500,000	1,000,000	1,000,000
Sheriff Mental Health Services	1,340,490	0	0	0	0
Public Defender	0	0	0	0	0
Repayment to General Fund	0			10,000,000	0
Total HHS Levy Subsidies	265,875,708	229,026,580	267,995,602	278,890,945	279,058,395
Operating Surplus/Deficit	(7,361,166)	6,384,648	17,209,041	(2,181,234)	(2,348,684)

General Fund Summary

General Fund	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Beginning Balance	181,163,168	139,010,423	191,824,933	209,483,821	195,982,365
Operating Revenue					
Charges for Services	79,214,013	85,998,325	93,447,656	90,712,905	90,712,905
Fines & Forfeitures	8,244,095	7,422,332	8,689,341	8,586,576	9,015,905
Interest Earnings	20,150,857	15,450,069	7,011,315	7,800,000	7,800,000
Intergovernmental	53,971,324	48,929,026	58,196,059	54,475,158	54,742,388
Licenses & Permits	75,904	91,726	107,827	102,974	102,974
Other Financing Sources	30,409,012	12,834,464	6,295,899		
Other Revenue	4,454,134	5,022,007	32,036,975	13,242,570	3,242,570
Other Taxes	4,651,498	4,321,727	6,868,358	8,266,548	8,808,617
Property Tax	13,484,186	24,360,727	27,289,593	31,002,860	31,002,860
Sales Tax	252,856,916	248,529,772	291,311,035	295,384,870	301,402,567
Total Operating Revenue	467,511,939	452,960,175	531,254,058	509,574,461	506,830,786
Operating Expenditures					
Personnel Services	259,302,026	192,712,892	273,593,996	289,473,625	296,047,663
Other Expenditures	131,052,819	122,446,565	135,260,891	157,301,177	156,372,428
Total Operating Expenditures	390,354,846	315,159,457	408,854,888	446,774,802	452,420,091
Other Financing Uses	119,309,839	84,986,208	104,740,283	76,301,115	66,565,361
Total Cash Obligations	509,664,685	400,145,665	513,595,170	523,075,917	518,985,452
Ending Cash Balance	139,010,423	191,824,933	209,483,821	195,982,365	183,827,699
<i>Cash Reserve Requirement</i>	<i>127,416,171</i>	<i>100,036,691</i>	<i>119,151,952</i>	<i>124,595,581</i>	
Reserves on Cash Balance					
County Hotel	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Flats East Bank Guarantee	1,143,975	1,143,975	1,143,975	1,143,975	1,143,975
Total Reserves on Balance	8,143,975	8,143,975	8,143,975	8,143,975	8,143,975

General Fund by Department

General Fund	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
County Executive Agencies					
Communications	735,034	582,181	644,519	609,061	625,785
Clerk of Courts	8,159,915	6,774,212	7,777,225	8,179,786	8,400,227
County Executive	651,871	835,594	941,724	1,161,072	931,384
Economic Development	16,761,766	6,443,907	8,231,917	7,251,828	7,311,643
Fiscal	18,622,303	19,868,577	24,283,472	29,334,060	30,504,891
Fiscal-Global Center	5,400,000	5,400,000	4,950,000	5,400,000	5,400,000
Human Resources	3,582,889	3,435,049	3,569,078	4,607,728	5,304,903
Information Technology	17,217,051	18,428,315	23,746,076	23,799,175	24,422,384
Innovation and Performance	663,587	430,009	663,377	762,566	777,478
Law Department	4,915,288	9,733,505	5,344,016	4,142,899	4,324,852
Medical Examiner	7,325,831	12,711,702	14,715,831	14,060,330	14,306,043
Public Safety & Justice Services	2,624,628	1,840,445	2,257,344	2,419,276	2,466,662
Public Works	2,625,315	2,333,377	2,856,044	2,238,552	2,257,717
Public Works-County Headquarters	5,875,938	5,730,410	5,266,625	5,642,551	5,642,551
Public Works-County Hotel	398,900	1,650,418	2,016,841	350,000	383,000
Regional Collaboration	278,442	221,995	263,851	269,027	276,176
Sheriff	117,676,746	46,049,037	121,372,181	123,677,177	126,182,663
Sustainability	275,148	236,124	261,765	305,279	313,349
Total County Executive Agencies	213,790,653	142,704,856	229,161,885	234,210,367	239,831,708
Elected Officials					
Common Pleas	48,727,676	49,860,384	47,645,203	61,019,077	62,122,562
County Council	2,050,058	2,097,785	2,191,671	2,325,703	2,384,195
Court of Appeals	779,961	578,570	662,756	952,462	952,462
Domestic Relations	9,679,914	9,181,858	9,521,650	10,586,609	10,861,651
Juvenile Court	34,646,924	28,289,422	35,334,672	38,621,177	38,684,084
Municipal Courts	3,572,046	3,205,542	3,256,432	1,826,246	1,832,151
Probate Court	6,426,047	6,303,082	6,764,576	7,328,842	7,508,784
Prosecutor	32,826,926	32,381,243	37,268,805	42,471,408	42,566,477
Total Elected Officials	138,709,551	131,897,886	142,645,765	165,131,524	166,912,366
Boards and Commissions					
Board of Elections	12,437,725	17,142,688	13,649,566	17,521,400	15,217,154
Inspector General	968,107	858,245	899,946	1,070,444	1,096,392
Internal Audit	484,973	576,392	688,060	828,861	845,104
Personnel Review Commission	2,250,532	1,514,771	1,940,338	1,972,792	2,029,025
Planning Commission	1,488,757	1,879,887	2,400,151	2,852,098	2,864,629
Public Defender	13,268,094	12,551,029	13,620,409	15,199,346	15,558,603
Soldiers and Sailors Monument	250,521	176,045	223,470	299,547	305,770
Veterans Service Commission	6,705,933	5,857,659	3,625,298	7,688,423	7,759,341
Total Board and Commissions	37,854,642	40,556,715	37,047,237	47,432,911	45,676,018
Total General Fund	390,354,846	315,159,457	408,854,888	446,774,802	452,420,092

General Fund Subsidies

General Fund	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Property Demolition Fund	0	954,801	1,888,187	0	0
Gateway Arena	549,659	3,408,333	6,144,827	7,507,485	1,045,067
Brownfield Debt Service	314,937	934,014	928,064	1,034,757	1,057,844
Shaker Square Series 2000A	50,825	51,502	100,000	155,500	158,500
Community Redev Debt Service	749	750	256,656	274,735	270,967
DS - Medical Mart Series 2010	26,396,059	30,184,098	26,266,295	26,268,250	26,285,050
County Hotel Debt Service	10,485,601	15,702,801	20,735,844	20,750,444	20,745,444
DS-Western Reserve Series 2014	0	0	0	0	0
DS-Med Mart Refunding Series 2	683,400	682,100	680,150	683,200	681,100
Deliquent Tax Assesment	725,414	349,414	0	0	0
2017 Sales Tax Bonds	1,640,214	1,464,250	1,450,000	1,409,750	1,409,750
Enterprise Resources Planning	8,911,496	7,873,799	600,735	0	0
Centralized Custodial Fund	3,800,000	2,700,000	4,200,000	4,200,000	4,200,000
Forensic Science Lab	5,540,563	40,065	0	0	0
RTA Bus Subsidy	216,000	0	125,000	0	0
Public Safety-Emergency Management	634,322	126,495	558,709	796,529	811,774
Soil & Water Conservation	125,000	125,000	125,000	125,000	125,000
Cuyahoga Reg Info System	265,730	234,356	225,465	225,465	225,465
Capital Improvements - Facilities	25,952,371	7,200,000	6,800,000	6,800,000	6,800,000
Capital Correction Center Consultant	0	0	4,000,000	0	0
Capital Juvenile Court Security System	0	0	7,276,447	0	0
Capital Old Juvenile Court (Security & Abatement)	0	0	5,633,654	0	0
Fast Copy	300,000	0	0	0	0
Dog & Kennel	269,556	311,290	0	120,000	199,400
Veterans Services Fund	413,095	413,704	1,745,250	0	0
Community Development (Casino Fund)	0	4,000,000	3,000,000	0	0
Economic Development Fund	4,040,880	4,300,000	5,000,000	0	0
Planning Commision	2,280,000	975,000	0	0	0
Prosecutors	10,152	234,781	0	0	0
Common Pleas	4,950	4,950	0	0	0
Sustainability	25,000	0	0	0	0
Sherwin Williams	0	0	7,000,000	0	0
Fiscal	9,673,867	1,714,704	0	0	0
Equity Commission	0	0	0	0	0
Central Booking	0	0	0	3,400,000	0
Health & Human Services	15,000,000	0	0	0	0
Progressive Field Lease Agreement	0	0	0	2,550,000	2,550,000
Workforce Educational Assistance	1,000,000	1,000,000	0	0	0
Total Subsidies	119,309,839	84,986,208	104,740,283	76,301,115	66,565,361

Internal Service Fund Summary

Internal Service Fund	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Beginning Balance	79,178,330	69,537,763	55,020,527	44,357,002	41,197,442
Operating Revenue					
Charges for Services	158,051,247	147,280,716	150,955,652	184,340,021	186,886,335
Intergovernmental	24,497	0	0	0	0
Other Financing Sources	5,313,515	2,746,999	4,227,660	4,200,000	4,200,000
Other Revenue	2,950,237	108,612	12,581,074	100,089	100,089
Total Operating Revenue	166,339,496	150,136,327	167,764,386	188,640,110	191,186,424
Operating Expenditures					
Personnel Services	36,833,731	25,579,148	35,624,795	33,435,248	34,437,845
Other Expenditures	138,263,777	139,074,416	142,803,116	158,364,422	158,364,422
Total Operating Expenditures	175,097,508	164,653,563	178,427,911	191,799,670	192,802,267
Other Financing Uses	882,555	0	0	0	0
Total Cash Obligations	175,980,063	164,653,563	178,427,911	191,799,670	192,802,267
Ending Cash Balance	69,537,763	55,020,527	44,357,002	41,197,442	39,581,599

Internal Service Fund by Zone

Internal Service Fund	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
6750- Central Custodial Svcs	52,724,168	44,582,197	53,368,169	54,997,139	55,905,517
6755- Maintenance Garage	1,234,539	946,596	1,276,580	1,143,424	1,150,872
6760- Data Processing	0	0	0	0	0
6765- Health Insurance	111,935,975	117,596,071	113,988,713	124,545,035	124,573,003
6770- Workers' Compensation	6,027,042	-1,313,371	6,157,903	7,350,837	7,366,244
6775- Postage	1,222,020	775,296	1,424,964	1,464,776	1,492,018
6780- Printing	2,836,319	2,066,774	2,211,583	2,298,459	2,314,613
Total Special Revenue Fund	175,980,063	164,653,563	178,427,911	191,799,670	192,802,267

All Funds Summary

All Funds	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Beginning Balance	807,589,581	739,007,263	916,876,291	1,089,887,884	1,140,649,358
Operating Revenue					
Charges for Services	294,184,740	288,676,091	296,149,266	352,623,249	354,869,563
Fines & Forfeitures	12,772,692	5,467,962	12,436,776	12,271,899	12,701,228
Interest Earnings	22,173,723	17,258,330	8,435,747	8,470,505	8,470,505
Intergovernmental	510,151,415	626,539,701	615,585,411	360,151,647	359,873,771
Licenses & Permits	2,080,451	2,180,347	2,796,456	2,097,638	2,097,638
Other Revenue	34,168,922	105,029,230	56,494,168	36,799,974	26,797,667
Other Taxes	33,579,180	19,270,113	36,931,168	44,561,338	45,098,619
Property Tax	357,601,016	384,868,265	421,848,240	416,541,490	416,589,490
Sales Tax	266,914,476	264,865,353	304,002,112	306,850,483	312,874,686
Total Operating Revenue	1,533,626,615	1,714,155,393	1,754,679,345	1,540,368,223	1,539,373,166
Operating Expenditures					
Personnel Services	606,746,511	584,224,604	597,206,630	638,661,607	599,774,969
Other Expenditures	995,462,422	952,061,761	984,461,121	926,376,577	942,355,881
Total Operating Expenditures	1,602,208,933	1,536,286,365	1,581,667,751	1,565,038,184	1,542,130,850
Total Cash Obligations	1,602,208,933	1,536,286,365	1,581,667,751	1,565,038,184	1,542,130,850
Ending Cash Balance	739,007,263	916,876,291	1,089,887,884	1,065,217,923	1,062,460,239
<i>% Balance to Expenditures</i>					
Reserves on Cash Balance					
County Hotel	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Flats East Bank Guarantee	1,143,975	1,143,975	1,143,975	1,143,975	1,143,975
Computer Refresh	750,000	750,000	750,000	750,000	750,000
Total Reserves on Balance	8,893,975	8,893,975	8,893,975	8,893,975	8,893,975

All Funds by Department

All Funds	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
County Executive Agencies					
Executive	2,168,026	7,177,536	16,979,468	2,356,577	2,158,832
Clerk of Courts	8,368,310	6,774,212	7,777,225	8,179,786	8,400,227
Development	38,177,826	20,352,787	75,484,213	13,413,488	15,468,602
Fiscal	244,961,962	204,226,684	221,840,605	196,547,683	192,069,473
Health and Human Services	351,317,158	330,409,113	377,026,142	381,619,821	386,908,577
Human Resources	121,545,906	119,717,750	123,715,693	136,503,600	137,244,150
Information Technology	31,746,703	27,697,622	26,206,131	24,316,150	24,946,566
Innovation	706,132	522,317	776,833	762,566	777,478
Law Department	4,915,288	9,733,505	5,344,016	4,142,899	4,324,852
Medical Examiner	13,220,401	13,669,945	15,104,860	14,060,330	14,306,043
Public Safety & Justice Serv.	12,879,622	10,597,174	14,057,201	9,286,645	9,438,761
Public Works	120,673,334	97,055,212	85,178,717	60,350,928	61,206,095
Public Works-County Airport	1,260,947	1,159,349	6,002,621	1,474,859	1,495,966
Public Works-Parking Garage	1,768,344	1,901,728	1,708,631	4,208,098	4,226,992
Public Works-Road & Bridge	25,173,169	21,078,740	23,866,567	43,211,789	43,510,192
Public Works-Sanitary Eng.	29,147,312	23,603,809	25,433,599	33,397,104	33,717,545
Sheriff	132,239,617	52,014,396	133,593,944	134,998,256	137,796,018
COVID-19 CARES - Fiscal	0	178,106,209	0	0	0
Total County Executive Agencies	1,140,270,058	1,125,798,090	1,160,096,465	1,068,830,579	1,077,996,369
Elected Officials					
Common Pleas Court	66,732,845	61,860,685	58,328,500	64,082,623	65,194,801
Community Based Correction Bd	0	5,748,232	5,099,551	5,552,456	5,552,456
County Council	2,050,058	2,097,785	2,191,671	2,325,703	2,384,195
Court of Appeals	782,464	578,570	706,272	967,462	967,462
Domestic Relations Court	9,718,640	9,343,997	9,585,358	10,601,609	10,876,651
Juvenile Court	59,192,806	49,847,133	57,090,869	63,110,850	63,110,850
Probate Court	7,441,920	7,249,197	7,628,084	8,540,722	8,709,344
Prosecutor	39,567,966	37,369,466	43,324,309	46,514,784	46,668,319
Total Elected Officials	185,486,699	174,095,065	183,954,613	201,696,209	203,464,078
Boards and Commissions					
ADAMHS Board	55,768,890	58,646,100	61,920,703	75,431,432	43,463,659
Board of Develop. Disabilities	161,124,709	115,317,099	115,056,997	151,720,899	151,720,899
Board of Elections	12,508,121	18,269,964	14,727,139	17,521,400	15,217,154
Board of Revision	1,995,063	2,357,671	2,457,341	2,351,258	2,673,729
Inspector General	985,454	877,279	916,274	1,107,157	1,133,431
Internal Audit	484,973	576,392	688,060	828,861	845,104
Law Library	444,894	454,671	470,051	523,359	531,790
Personnel Review Commission	2,250,532	1,514,771	1,940,338	1,972,792	2,029,025
Planning Commission	1,509,921	1,879,887	2,400,151	2,852,098	2,864,629
Public Defender	15,494,739	14,658,389	15,856,162	17,672,715	18,093,948
Soldiers and Sailors Monument	281,021	216,581	223,470	374,547	380,770
Solid Waste Management Dist.	3,601,669	2,299,884	1,984,208	2,188,226	2,195,060
Veterans Service Commission	6,717,510	5,864,784	3,951,142	7,688,423	7,759,341
Workforce Development	13,284,680	13,459,738	15,024,635	12,278,226	11,761,864
Total Board and Commissions	276,452,176	236,393,211	237,616,672	294,511,396	260,670,403
Total All Funds	1,602,208,933	1,536,286,365	1,581,667,751	1,565,038,184	1,542,130,850

Summary of FTEs

Department	2019 Actual	2020 Actual	2021 Actual	2020-2021 Change	2022 Budget	2023 Budget
County Executive Agencies						
Clerk of Courts	97	92	89	(3)	82	82
Communications	8	7	6	(1)	6	6
County Executive	4	5	5	0	5	5
Development	11	24	33	9	24	24
Fiscal Office	247	239	241	2	235	235
HHS Children & Family Services	842	798	730	(68)	840	840
HHS Cuyahoga Job & Family Services	784	765	727	(38)	752	752
HHS Cuyahoga Support Enforcement Agency	284	265	248	(17)	263	263
HHS Family & Children First Council	8	8	8	0	8	8
HHS Health & Human Services-Administration	13	11	9	(2)	60	60
HHS Invest in Children	10	10	12	2	8	8
HHS Office of Homeless Services	4	3	3	0	5	5
HHS Office of Reentry	7	5	5	0	5	5
HHS Senior & Adult Services	163	154	144	(10)	151	151
Human Resources	54	61	49	(12)	49	49
Information Technology	107	139	113	(26)	116	116
Innovation and Performance	5	4	6	2	5	5
Law Department	19	18	19	1	17	17
Medical Examiner	103	102	108	6	104	104
Public Safety & Justice Services	73	68	67	(1)	69	69
Public Works - County Airport	8	8	7	(1)	8	8
Public Works - Dog Kennel	17	17	16	(1)	17	17
Public Works- Facilities Management	576	549	534	(15)	551	551
Regional Collaboration	2	2	2	0	2	2
Sheriff	1,330	1,279	1,083	(196)	1,311	1,311
Sustainability	3	3	2	(1)	3	3
Treasury	40	39	38	(1)	43	43
Total County Executive Agencies	4,819	4,675	4,304	(371)	4,739	4,739
Elected Officials						
County Council	21	21	21	0	21	21
County Prosecutor	382	368	384	16	383	383
Court of Common Pleas	495	493	469	(24)	514	514
Domestic Relations Court	89	89	86	(3)	88	88
Juvenile Court	536	516	486	(30)	503	503
Probate Court	78	76	75	(1)	76	76
Total Elected Officials	1,601	1,563	1,521	(42)	1,585	1,585
Boards and Commissions						
Board of Developmental Disabilities	1,007	551	521	(30)	495	495
Board of Elections	103	188	90	(98)	87	87
Board of Revision	24	21	20	(1)	21	21
County Law Library Resource Board	3	3	3	0	3	3
County Planning Commission	16	15	18	3	17	17
Department of Internal Audit	5	5	6	1	6	6
Inspector General	9	8	9	1	8	8
Personnel Review Commission	17	16	19	3	19	19
Public Defender	136	134	136	2	141	141
Soil & Water Conservation	12	12	14	2	13	13
Soldiers' and Sailors' Monument	4	3	3	0	6	6
Solid Waste Management District	6	7	7	0	7	7
Veterans Service Commission	30	28	30	2	29	29
Workforce Development	11	11	10	(1)	11	11
Total Boards and Commissions	1,383	1,002	886	(116)	863	863
Total	7,803	7,240	6,711	(529)	7,187	7,187

Projected Cash Activity

Zone	Zone Description	Beginning Cash Balance	Estimated Revenue	Total Available Resources	Budgeted Expenditures	Subsidy Transfers	Ending Cash Balance
1100	General Fund	177,339,866	500,800,967	678,140,833	429,767,062	(62,301,115)	186,072,655
1105	General Fund Assigned	8,747,560	8,773,495	17,521,055	4,380,531	0	13,140,524
1110	General Fund Sales Tax	23,396,396	0	23,396,396	11,912,096	0	11,484,300
	TOTAL GENERAL FUND	\$209,483,821	\$509,574,462	\$719,058,283	\$446,059,689	(\$62,301,115)	\$210,697,479
2200	ADAMHS	41,965,025	20,997,808	62,962,833	75,431,435	43,463,659	30,995,057
2205	ADAMHS Grants	(374,912)	0	(374,912)	0	0	(374,912)
2210	Board of Develop. Disabilities	204,497,039	142,842,653	347,339,692	151,720,899	0	195,618,793
2215	Children Services	10,594,943	33,562,494	44,157,437	86,221,742	41,059,192	(1,005,113)
2220	Community Development	25,355,772	4,008,190	29,363,962	6,878,029	3,800,000	26,285,933
2225	Convention Center	1,672,743	466,599	2,139,342	268,295	0	1,871,047
2230	Convention Center Hotel	0	0	0	0	0	0
2235	County Reutilization	0	7,000,000	7,000,000	7,000,000	0	0
2240	Court	8,759,951	1,944,819	10,704,570	1,695,818	0	9,008,752
2245	Cuyahoga Support Enforcement	6,337,921	34,508,798	40,846,719	41,193,538	4,164,740	3,817,921
2250	Delinquent Real Estate Assess.	5,187,915	3,297,998	8,485,913	4,043,376	0	4,442,537
2251	Delinquent Real Estate Assess.	7,566,216	4,193,889	11,760,105	2,150,643	0	9,609,462
2255	Health & Human Services Levy 4.8	15,754,928	133,787,465	149,542,393	1,900,000	(131,787,272)	15,855,121
2256	MetroHealth Subsidy	0	0	0	32,472,000	32,472,000	0
2257	Health & Human Services Levy 4.7	15,898,259	142,922,252	158,820,511	2,100,000	(140,438,274)	16,282,237
2260	Human Services	(2,082,231)	144,744,683	142,662,452	264,746,021	117,341,677	(4,741,892)
2265	Litter Prevention & Recycling	0	0	0	0	0	0
2270	Motor Vehicle Gas Tax	67,265,145	55,472,019	122,737,164	43,211,789	0	79,525,375
2275	Other Community Development	277,809	2,888	280,697	12,138	18,686	287,245
2280	Other Health & Safety	12,424,217	6,394,437	18,818,654	30,496,936	20,070,998	8,392,716
2285	Other Judicial	20,980,339	11,186,759	32,167,098	12,780,330	0	19,386,769
2290	Other Legislative & Exec.	14,946,101	460,276	15,406,377	628,342	(715,113)	14,062,922
2295	Other Public Works	1,009,062	1,485	1,010,547	0	0	1,010,547
2300	Other Social Services	7,415,610	239,748	7,655,358	249,000	0	7,406,358
2305	Real Estate Assessment	27,459,524	16,241,659	43,701,183	16,915,292	0	26,785,891
2310	Solid Waste	3,301,566	1,336,500	4,638,066	2,188,226	0	2,449,840
2315	Sports Facilities Enhancement	12,433,690	0	12,433,690	0	0	12,433,690
2320	Treat Alt for Safer Comm	3,091,410	24,291	3,115,701	1,232,073	1,222,073	3,105,701
2325	Victim Assistance	434,195	0	434,195	2,223,010	2,223,010	434,195
2330	Youth Services	9,072,210	0	9,072,210	0	0	9,072,210
2335	Lodging Tax Fund	2,629,191	0	2,629,191	0	0	2,629,191
2340	Arena Renovation Fund	0	0	0	0	0	0
2345	Opioid Mitigation Fund	104,855,037	0	104,855,037	0	0	104,855,037
2350	COVID - 19 Care Act Fund	114,348,092	0	114,348,092	0	0	114,348,092
	TOTAL SPECIAL REVENUE FUNDS	\$743,076,568	\$765,637,710	\$1,508,714,278	\$787,758,931	(\$7,104,624)	\$713,850,723
3500	Debt Service	7,813,508	38,206,732	46,020,240	99,272,481	58,092,774	4,840,533
	TOTAL DEBT SERVICE FUNDS	\$7,813,508	\$38,206,732	\$46,020,240	\$99,272,481	\$58,092,774	\$4,840,533
4600	Capital Projects	25,391,919	0	25,391,919	0	6,800,000	32,191,919
4605	Road Capital Projects	7,640,692	0	7,640,692	0	0	7,640,692
4610	Convention Center Hotel Construction	20,135	0	20,135	0	0	20,135
4615	Global Center Health Innovation	0	0	0	0	0	0
	TOTAL CAPITAL FUNDS	\$33,052,747	\$0	\$33,052,747	\$0	\$6,800,000	\$39,852,747
5700	County Airport	2,138,559	1,184,327	3,322,886	1,474,859	0	1,848,027
5705	County Parking Garage	5,738,617	4,070,559	9,809,176	4,208,098	0	5,601,078
5710	CC Information System	2,178,204	759,253	2,937,457	979,853	225,465	2,183,069
5715	Sanitary Engineer	42,048,859	25,772,251	67,821,110	33,397,104	0	34,424,006
5720	Public Utilities	0	0	0	87,500	87,500	0
	TOTAL ENTERPRISE FUNDS	\$52,104,239	\$31,786,390	\$83,890,629	\$40,147,414	\$312,965	\$44,056,180
6750	Central Custodial Services	(2,389,598)	48,152,374	45,762,776	54,997,139	4,200,000	(5,034,363)
6755	Maintenance Garage	1,961,573	1,439,345	3,400,918	1,143,424	0	2,257,494
6760	Data Processing	0	0	0	0	0	0
6765	Health Insurance	22,595,612	129,982,219	152,577,831	124,545,035	0	28,032,796
6770	Workers' Compensation	20,914,828	0	20,914,828	7,350,837	0	13,563,991
6775	Postage	1,126,581	2,080,310	3,206,891	1,464,776	0	1,742,115
6780	Printing	148,005	2,785,862	2,933,867	2,298,459	0	635,408
	TOTAL INTERNAL SERVICE FUNDS	\$44,357,002	\$184,440,110	\$228,797,112	\$191,799,670	\$4,200,000	\$41,197,442
	TOTAL CUYAHOGA COUNTY	\$1,089,887,885	\$1,529,645,404	\$2,619,533,289	\$1,565,038,185	\$0	\$1,054,495,104



**Department Budget
and Performance
2022 - 2023**

Alcohol, Drug Addiction and Mental Health Services Board (ADAMHS)

The Alcohol, Drug Addiction and Mental Health Services (ADAMHS) Board of Cuyahoga County is responsible for the planning, funding, and monitoring of public mental health, alcohol and other drug addiction services delivered to residents of Cuyahoga County. The Board's mission is to promote and enhance the quality of life for residents of our community through a commitment to excellence in mental health, alcohol, drugs, and other addiction services. The ADAMHS Board provides crisis intervention, wellness treatment, detoxification, prevention, pharmacological management, residential and sober housing, recovery peer support and vocational and employment services for those in need throughout Cuyahoga County.

Strategic Priorities & Key Performance Measures

- Goal 7.1: Provide a safety net for children, families, adults, and older persons to meet their immediate, basic needs.
- Goal 7.6: Drive collaborative efforts to prevent and treat opioid addiction.
- Goal 8.2: Provide pre-arrest diversion and other alternatives to decrease the number of mentally ill residents in Jail.
- Goal 11.2: Work with partners to align, scale, and sustain efforts to achieve systems-level solutions.

INDICATOR	2020 Actuals	2021 Estimates*	2022 Target	2023 Target	2024 Target
Mental Health Treatment & Recovery Services	3,483	4,000	4,000	4,000	4,000
Addiction Treatment & Recovery Services	2,756	3,500	3,500	3,500	3,500
Crisis Services & Intervention Services	18,083	15,000	15,000	15,000	15,000
Vocational & Employment Services (Individuals Employed)	2,993	3,000	3,000	3,000	3,000

*2021 Actuals not available until April 2022

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$58,646,100	\$61,920,703	\$43,463,659	\$75,431,435	\$43,463,659	\$43,463,659
HHS Levy Fund	\$40,363,659	\$43,463,659	\$43,463,659	\$43,463,659	\$43,463,659	\$43,463,659
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$3,655,210	\$4,515,027	\$0	\$5,247,161	\$0	\$0
Other Expenditures	\$54,990,890	\$48,929,911	\$43,463,659	\$70,184,274	\$43,463,659	\$43,463,659
Total	\$58,646,100	\$61,920,703	\$43,463,659	\$75,431,435	\$43,463,659	\$43,463,659

2022-2023 Budget Overview

- The Alcohol, Drug Addiction and Mental Health Services (ADAMHS) Board is given a Health and Human Service Levy Subsidy annually which is used to provide crisis intervention, wellness, treatment, detoxification, prevention, pharmacological management, residential & sober housing, recovery peer support and vocational & employment services for those in need throughout Cuyahoga County.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Budget updated to include Adam's Board Grants



Website: <https://www.adamhsc.org/>

Board of Developmental Disabilities

The mission of the Cuyahoga County Board of Developmental Disabilities (BoDD) is to support and empower people with developmental disabilities to live, learn, work, and play in the community.



Strategic Priorities & Key Performance Measures

- Goal 7.1: Provide a safety net for children, families, adults, and older persons to meet their immediate basic needs.

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target	2024 Target
Maintain Flat/Reduced Program Cost per Person	\$11,778	\$11,372	\$11,732	\$11,960	\$10,905
Maintain Expenses Growth < 5%	-28.4%	.1%	5.7%	2.7%	2%
Increase Total Individuals Served	9,793	10,159	10,920	11,000	11,250
Reduce/Maintain FTE's	540	550	600	600	600
Expand Waiver Enrollees	4,760	4,857	5,000	5,115	5,230

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$115,317,099	\$115,056,997	\$132,913,591	\$151,720,899	\$132,913,591	\$132,913,591
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$115,317,099	\$115,056,997	\$132,913,591	\$151,720,899	\$132,913,591	\$132,913,591

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$54,640,486	\$49,252,368	\$56,142,814	\$51,475,255	\$56,142,814	\$56,142,814
Other Expenditures	\$60,676,613	\$65,804,629	\$76,770,777	\$100,245,644	\$76,770,777	\$76,770,777
Total	\$115,317,099	\$115,056,997	\$132,913,591	\$151,720,899	\$132,913,591	\$132,913,591
FTE Count	551	521	495	495	495	495

2022-2023 Budget Overview

- A continuous levy, passed in 2005, supports the Cuyahoga County Board of Developmental Disabilities operations. The levy brings in about \$107 million per year. Currently, environmental changes require a significant change in BoDD business operations. Revenues and expenditures will continue to be impacted in future years as Federal Medicaid rules require BoDD to transition out of the role of direct service provider. (All County Boards of DD can no longer perform both case management and service provision.)
- The approved budget revenue for the Board of Developmental Disabilities is more than the budgeted expenses by about \$1.2M because it includes an advance from the Ohio Department of Development Disabilities for direct service provider wage increases and an anticipated final Intermediate Care Facilities Cost Report settlement.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Adopted budget adjusted to include increase approved by the Board of BODD

Board of Elections

The mission of the Cuyahoga County Board of Elections is to serve the citizens of Cuyahoga County by faithfully conducting the election process through which they choose their representatives.

Strategic Priorities & Key Performance Measures

- Goal 9.1: Promote awareness of voting rights and registration

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Registered Voters	889,095	896,000	896,000	896,000
Voter Turnout	631,199	332,000	462,000	332,000
Turnout Percentage	71%	37%	52%	37%
Vote by Mail Requests	394,740	132,000	189,000	132,000
Early In-Person Voters	52,826	4,000	21,000	4,000
Election Day Turnout	241,214	200,000	273,000	200,000

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$18,269,964	\$14,727,139	\$17,261,400	\$17,521,400	\$15,477,154	\$15,217,154
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$17,142,688	\$13,649,566	\$17,261,400	\$17,521,400	\$15,477,154	\$15,217,154
Special Revenue Fund	\$1,127,276	\$1,077,573	\$0	\$0	\$0	\$0

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$9,424,473	\$8,158,939	\$9,625,599	\$9,625,569	\$9,409,358	\$9,409,358
Other Expenditures	\$8,845,491	\$6,568,120	\$7,635,831	\$7,895,831	\$6,067,796	\$5,807,796
Total	\$17,142,688	\$13,649,566	\$17,261,400	\$17,521,400	\$15,477,154	\$15,217,154
FTE Count	188	90	87	87	87	87

2022-2023 Budget Overview

- The Board of Elections adopted budget is increased significantly to \$17 million in 2022 and \$15 million in 2023.
- The Board is continuously implementing new and more secure system safeguards to ensure election results are complete and accurate. New equipment was acquired through grants during the 2020 election cycle.
- The Board is recommending increasing wages to address staffing shortages and difficulty attracting temporary staff and election day poll workers. An increase to temporary staff wages to \$15 per hour would be a competitive rate and attract and retain seasonal employees. Difficulties recruiting election day poll workers and support staff is addressed with an increased election day stipend of \$250.
- Vendor selection for new voting equipment is expected during 2022 with implementation in 2023. The Board was awarded \$10.4 million through Ohio Senate Bill 135 passed in 2018. The State of Ohio pays the acquisition costs directly with the County responsible for ancillary costs.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- The Board of Elections passed recommended budget providing additional funding of \$2.5 million for personnel in 2022 and \$2.1 million in 2023.
- Non-personnel expenditures added \$2.6 million in 2022 and \$1.0 million in 2023.

Other Considerations for the 2022 – 2023 Budget

- Major capital projects to repair buildings occupied by the Board of Elections are overdue and highly needed. Replacement and upgrades to the Hughes Building include auxiliary power sources, window and carpeting replacement, repair and remediation of mold affected areas.
- Possible restrictions proposed by the Ohio General Assembly on county election boards acceptance of grants and funding from external partners may cause increased need and reliance of the County General Fund.

Website: <https://boe.cuyahogacounty.gov/>

Clerk of Courts

The Clerk of Courts performs all statutory duties relative to: the filing, preservation, retrieval and public dissemination of all applicable court documents and records pertaining to the Common Pleas Court's General and Domestic Relations Divisions and the Court of Appeals, Eighth Appellate District; collect, hold in trust and disburse monies paid therewith; in a secure, timely and cost-effective manner.



Strategic Priorities & Key Performance Measures

- Goal 11.2: Work with partners to align, scale, and sustain efforts to achieve systems-level solutions

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Civil Case Filings	17,013	17,384	22,500	22,500
Domestic Case Filings	3,949	4,590	4,900	4,900
Criminal Case Filings	7,686	11,277	12,000	12,000
Appeals Case Filings	859	971	1,300	1,300

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$6,774,212	\$7,777,225	\$8,079,786	\$8,179,786	\$8,300,227	\$8,400,227
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$6,774,212	\$7,777,225	\$8,079,786	\$8,179,786	\$8,300,227	\$8,400,227
Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$5,213,646	\$5,702,601	\$5,541,699	\$5,541,699	\$5,762,140	\$5,762,140
Other Expenditures	\$1,560,566	\$2,074,624	\$2,538,087	\$2,638,087	\$2,538,087	\$2,638,087
Total	\$6,774,212	\$7,777,225	\$8,079,786	\$8,179,786	\$8,300,227	\$8,300,227
FTE Count	92	89	82	82	82	82

2022-2023 Budget Overview

- Case filings declined in 2020 due to the COVID-19 pandemic but are expected to steadily increase over the next biennium. This will have a correlating impact on expenditures and the budget in 2022 and 2023.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- Reduction of expenditure and revenue budget for Computerization Fund special revenue accounting unit, in which is no longer in use.
- Council approved a budget increase of \$100,000 in both 2022 and 2023 to fund the expected increase in costs.

Common Pleas Court

The mission of the Court is to provide a forum for the fair, impartial and timely resolution of civil and criminal cases.

Strategic Priorities & Key Performance Measures

- Goal 8.1: Advocate to decrease pre-trial detention
- Goal 8.2: Provide pre-arrest diversion and other alternatives to decrease the number of mentally ill residents in jail
- Goal 8.3: Provide re-entry and employment services to residents in county jails to reduce recidivism

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Civil Case Dispositions	15,175	17,472	17,472	17,472
Criminal Dispositions	9,090	10,182	10,182	10,182
Arraignment to Pleas (Avg. Days)	138	147	147	147
Foreclosure Dispositions	3,941	4,539	4,539	4,539

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$61,860,685	\$58,328,500	\$64,082,623	\$64,082,623	\$65,194,801	\$65,194,801
HHS Levy Fund	\$543,461	\$1,198,461	\$1,222,073	\$1,222,073	\$1,226,883	\$1,216,883
General Fund	\$49,860,384	\$47,645,203	\$61,019,077	\$61,019,077	\$62,122,562	\$62,122,562
Special Revenue Fund	\$11,456,840	\$9,484,836	\$1,841,473	\$1,841,473	\$1,845,356	\$1,855,356

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$38,295,485	\$39,027,389	\$38,815,336	\$38,815,336	\$39,927,514	\$39,927,514
Other Expenditures	\$23,565,200	\$19,301,111	\$25,267,287	\$25,267,287	\$25,267,287	\$25,267,287
Total	\$61,860,685	\$58,328,500	\$64,082,623	\$64,082,623	\$65,194,801	\$65,194,801
FTE Count	493	469	514	514	514	514

2022-2023 Budget Overview

- The budget for the Court of Common Pleas is comprised of 62% Personnel Services with the remaining 38% going towards Other Operating and Capital Outlay related costs
- This budget does include appropriation for the Clerk of Courts Computerization fund (monitored and managed by the Court) of \$430,000 and the Community Based Correctional Facility (also monitored by the Court) of \$5,552,456, for both 2022 and 2023

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).



Website: <https://cp.cuyahogacounty.us/>

Communications

The County Executive Communications Department is a centralized service department whose charge is to create strong awareness of the County's role as a regional leader and driving force behind positive change for all residents and business. As well as to help create a culture of employee ownership and investment in our organization.

Strategic Priorities & Key Performance Measures

- Goal 11.4: Develop and implement communication strategies to raise awareness about the County's services, benefits provided, and access to solutions.
- Goal 15.4: Ensure proactive, regular two-way communication amount County staff.

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
New Facebook Followers	4,362	750	775	800
New Twitter Followers	3,357	500	525	550
County Newsletter Open Rate	26.5%	22%	22%	22%
Average Facebook Page Reach	3,064	3,500	3,500	3,500

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$582,181	\$644,519	\$609,061	\$609,061	\$625,785	\$625,785
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$582,181	\$644,519	\$609,061	\$609,061	\$625,785	\$625,785
Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$571,579	\$624,545	\$573,204	\$573,204	\$589,928	\$589,928
Other Expenditures	\$10,603	\$19,974	\$35,857	\$35,857	\$35,857	\$35,857
Total	\$582,181	\$644,519	\$609,061	\$609,061	\$625,785	\$625,785
FTE Count	7	6	6	6	6	6

2022-2023 Budget Overview

- The Executive Communications Department personnel comprise 93% of the annual budget, historically unchanged.
- Services are provided to other County areas assisting with communications preparation, design, consulting, and planning. The Communications Department produces and publishes Countywide information internally and externally.
- The Department has one Communications Specialist vacancy supported within the biennial budget expected to be filled within fiscal year 2022.
- The County is in search of a Chief Communications Officer and funding will be appropriated upon successful placement.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).



Website: <https://cuyahogacounty.us/mediacenter>

County Council

The Cuyahoga County Council is an 11-member body elected by residents of each council district. The Council makes policy decisions for the effective functioning of County government and is a link between government agencies and citizens. It has legislative and taxing authority for the County and is a co-equal branch of the County government with the Executive.

Strategic Priorities & Key Performance Measures

- Goal 9.2: Ensure, proactive, regular two-way communication with residents, businesses, and partner

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2022 Target
# of Visits to Council Websites	201,473	146,105	153,410	161,081
# of Users to Council's Website	85,604	42,010	44,111	46,316
# of Users to Council Events-Calendar	10,161	7,418	7,789	8,178
# of Users to Councils Homepage	4,021	3,718	3,904	4,099

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds)	\$2,097,785	\$2,191,671	\$2,325,703	\$2,325,703	\$2,384,195	\$2,384,195
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$2,097,785	\$2,191,671	\$2,325,703	\$2,325,703	\$2,384,195	\$2,384,195
Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$2,019,963	\$2,077,997	\$2,161,643	\$2,161,643	\$2,220,135	\$2,220,135
Other Expenditures	\$77,822	\$113,674	\$164,060	\$164,060	\$164,060	\$164,060
Total	\$2,097,785	\$2,191,671	\$2,325,703	\$2,325,703	\$2,384,195	\$2,384,195
FTE Count	21	21	21	21	21	21

2020-2021 Budget Overview

- County Council's budget is majority personnel expenses with a small percentage going to other expenses related to contracts and miscellaneous departmental expenses.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).



Website: <http://council.cuyahogacounty.us/>

County Executive

"I believe that the very foundation of the Cuyahoga County charter is the aspiration that our prosperity will be shared. Our charter makes it clear that this County Government must promote 'the economic well-being and prosperity of the county and all of its residents'. All residents, not just some, all must prosper on a fair and equitable basis. The only way we deliver on our fundamental government purpose, to promote the economic well-being of the county and ALL our residents is together. When we stand together, we do not let anyone fall by the wayside, especially those in need. When we see that we are one community there is nothing we cannot achieve. Every single person, business, organization, and young mind represents an opportunity to add to our strength. The success of Cuyahoga County delivering on the responsibilities depends on ALL of us, and when we succeed, we all thrive."

– Cuyahoga County Executive Armond Budish



Strategic Priorities & Key Performance Measures

- Goal 10.3: Strengthen and expand relationships with new and existing community partners
- Goal 11.5: Speak out on issues, policies, and decisions at the state and federal level

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$835,594	\$941,724	\$911,072	\$911,072	\$931,384	\$931,384
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$835,594	\$941,724	\$911,072	\$911,072	\$931,384	\$931,384
Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$697,819	\$782,310	\$765,179	\$765,179	\$785,491	\$785,491
Other Expenditures	\$137,775	\$159,414	\$145,893	\$145,893	\$145,893	\$145,893
Total	\$835,594	\$941,724	\$911,072	\$911,072	\$931,384	\$931,384
FTE Count	5	5	5	5	5	5

2022-2023 Budget Overview

- Personnel comprises 84% of total annual budget.
- Recommended budget proposes staffing to remain constant from 2021.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).

Other Considerations for the 2022 – 2023 Budget

- Budget was added separately for County Executive transition expenditures as required by County Code §202.19.

Department of Development

To improve the County's global competitiveness through economic growth and ensure that Cuyahoga County is a vibrant, healthy, and welcoming place.

Strategic Priorities & Key Performance Measures

- Goal 1.2: Lead the Cuyahoga County Economic Development Commission and implement its five-year economic development plan
- Goal 2.2: Participate in collaborative efforts to attract, retain, and grow businesses
- Goal 3.3: Leverage strategic partners to implement a county-wide housing plan

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Jobs Created and Retained	4,383	1,500	1,500	1,500
Economic Development Loan Volume	\$21,042,300	\$29,275,860	\$12,000,000	\$12,000,000
Small Businesses Supported	208	200	200	200
Skill-Up Businesses Engaged	154	189	200	200

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$20,352,787	\$75,484,213	\$13,338,448	\$13,413,488	\$15,393,602	\$15,468,602
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$6,443,907	\$8,231,917	\$6,460,459	\$6,535,459	\$7,251,828	\$7,311,643
Special Revenue Fund	\$13,908,880	\$67,252,296	\$6,878,029	\$6,878,029	\$8,141,774	\$6,505,971

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$2,090,456	\$2,467,144	\$1,006,957	\$1,006,957	\$1,062,071	\$1,062,071
Other Expenditures	\$18,262,331	\$73,017,069	\$12,331,531	\$12,406,531	\$14,331,531	\$14,406,531
Total	\$20,352,787	\$75,484,213	\$13,338,448	\$13,413,488	\$15,393,602	\$15,468,602
FTE Count	24	33	24	24	24	24

2022-2023 Budget Overview

- The Department of Development is continuing good steward efforts for economic growth throughout Cuyahoga County.

2022-2023 Revenue Enhancements/Approved Budget Adjustments/Decisions

- The Revolving Loan Fund and Demolition Fund ended in 2021 and is not included in the 2022-2023 Budget.
- The Department of Development's Economic Development Fund will be responsible for the principle payment on the 2014 Western Reserve Bonds in the 2023 budget.

Other Consideration for the 2022-2023 Budget

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- County Council approved an additional \$75,000 in 2022 and 2023 to the annual subsidy to Global Cleveland.
- Budget updated to include grants



Website: <https://www.cuyahogacounty.us/development>

Dog Kennel

The Cuyahoga County Dog Kennel is a temporary home for dogs that are found on the streets by the county dog wardens. The kennel manager works with the County Fiscal Officer to license dogs and keep records of all dogs owned, kept, or harbored in the County.

Strategic Priorities & Key Performance Measures

- Goal 14.1: Consistently provide an excellent customer service

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2022 Target
Live Outcomes (Adoptions, Return to Owner, Transfers)	1,680	1,688	1,765	1,820
Dog License/Registrations	60,438	64,201	63,990	65,845

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$1,910,293	\$2,132,522	\$2,172,428	\$2,292,428	\$2,208,284	\$2,330,684
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$311,290	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$1,599,003	\$2,132,522	\$2,172,428	\$2,292,428	\$2,208,284	\$2,330,684

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$1,074,767	\$1,154,533	\$1,186,806	\$1,306,806	\$1,222,662	\$1,345,062
Other Expenditures	\$835,526	\$985,622	\$985,622	\$985,622	\$985,622	\$985,622
Total	\$1,910,293	\$2,132,522	\$2,172,428	\$2,292,428	\$2,208,284	\$2,330,684
FTE Count	17	16	17	17	17	17

2022-2023 Budget Overview

- The County Kennel Division of the Department of Public Works is a special revenue fund that is funded by the sale of dog license and adoption fees. The Kennel will continue to expand the license revenue base to increase revenue and limit the need for a General Fund subsidy. In addition, the office will work to increase the live release rate.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- County Council approved an additional General Fund Subsidy in the amount of \$120,000 for 2022 and \$122,400 in 2023 to help support 2 additional FTE's.



Website: <https://www.cuyahogadogs.com/>

Domestic Relations

The mission of the Cuyahoga County Domestic Relations Court is to help families restructure their lives by reaching compassionate and just resolutions to parenting and property disputes. The major activities of the Domestic Relations Court include marriage termination, domestic violence, custody and visitation, child and spousal support, family services (family evaluation, mediation, home investigation) and self-represented services (help center and domestic violence).



Strategic Priorities & Key Performance Measures

- Goal 7.4: Partner with parents to create a family centered child support program that promotes on-time and consistent support

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
New Filings including R/T/R*	7,560	6,277	6,277	6,277
Cases Disposed % Efficiency	100.50%	99.36%	100.00%	100.00%
Motions Filed % Efficiency	100.00%	98.36%	100.00%	100.00%
Self-Represented Filings	4,725	4,054	4,135	4,218
Child Support Actions Disposed	8,446	6,558	6,689	6,689
Help Center (Number of Self-Represented Individuals that are Helped)	16,750	17,547	17,547	17,898

*R/T/R Reopen/Transferred/Reactivated

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$9,343,997	\$9,585,358	\$10,601,609	\$10,601,609	\$10,876,651	\$10,876,651
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$9,181,858	\$9,521,650	\$10,586,609	\$10,586,609	\$10,861,651	\$10,861,651
Special Revenue Fund	\$162,139	\$63,708	\$15,000	\$15,000	\$15,000	\$15,000

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$7,294,074	\$7,674,744	\$8,160,184	\$8,160,184	\$8,399,006	\$8,399,006
Other Expenditures	\$2,049,923	\$1,910,614	\$2,441,425	\$2,441,425	\$2,477,645	\$2,477,645
Total	\$9,343,997	\$9,585,358	\$10,601,609	\$10,601,609	\$10,876,651	\$10,876,651
FTE Count	89	86	88	88	88	88

2022-2023 Budget Overview

- The Cuyahoga County Domestic Relations Court budget covers staffing, contracts, and services (Annulments, Legal Separations, Divorces, Child Support, Temporary Restraining Orders, Protection Order, Mediation and Allocation and Modification of Parental Rights) and other administrative costs.
- Domestic Relations Bureau of Support is primarily funded by the General Fund and 34% of their total revenue sources is Title IV-D Reimbursements (66% of eligible expenses for the Bureau of Support Children and Family Services division) from the Social Security Act.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- Additional appropriation in 2022 of \$294,000 for Personnel Services; expenses to be reimbursed by Title IV-D
- Additional appropriation in 2023 of \$300,000 for Personnel Services; expenses to be reimbursed by Title IV-D
- Additional appropriation in 2023 of \$36,000 for a Proware contract which was approved in 2021

Website: <https://domestic.cuyahogacounty.us/>

Eighth District Court of Appeals

The mission of the Eighth District Court of Appeals is to provide an impartial and accessible forum where appeals and original actions are timely and fairly decided under the law.

Strategic Priorities & Key Performance Measures

- Goal 14.6: Build trust in government

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Cases pending Jan. 1	790	641	850	850
Electronic filings	6,192	6,101	6,700	6,700
Average days hearing to release	60	59	40	40
Terminations	968	932	1,300	1,300
Opinions per Judge	56	52	67	67

*The target projections are subject to fluctuation based upon appellate case flow being dependent on lower court operations which are impacted by the ongoing pandemic.

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$578,570	\$706,272	\$967,462	\$967,462	\$967,462	\$967,462
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$578,570	\$662,756	\$952,462	\$952,462	\$952,462	\$952,462
Special Revenue Fund	\$0	\$43,516	\$15,000	\$15,000	\$15,000	\$15,000

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenditures	\$578,570	\$706,272	\$967,462	\$967,462	\$967,462	\$967,462
Total	\$578,570	\$706,272	\$967,462	\$967,462	\$967,462	\$967,462
FTE Count	0	0	0	0	0	0

* The Court of Appeals has no full-time equivalents because the payroll expenses are paid in the State of Ohio budget

2022-2023 Budget Overview

- The State of Ohio pays the personnel expenses for the Court, and the County budget includes other expenses.
- The Court of Appeals primarily receives funding through the General Fund and has a small special revenue fund from court fees which generates approximately \$15,000 per year.



Fiscal Department

The Fiscal Officer represents the best interest of the County taxpayers through performing diverse financial functions, including reporting financial activity and budget, assessment and levy of taxes, providing consumer services, and overseeing County procurement. The Fiscal Officer is committed to operating conservatively and providing superior service to taxpayers, County agencies and departments, and the public.

Strategic Priorities & Key Performance Measures

- Goal 13.2: Create a balanced budget that reflects county priorities
- Goal 13.4: Create efficiencies and savings through continuous improvement
- Goal 13.7: Devise and implement a strategic revenue generation plan
- Goal 14.1: Consistently provide excellent customer service



INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Property Tax Collections Percentage	0%*	94.8%	95%	95%
Titles Issued	433,727	428,000	425,000	425,000
Lodging Tax Audits Conducted	9	14	10-15	10-15

*tax payments deferred due to COVID-19

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$204,226,684	\$221,840,605	\$196,547,683	\$196,547,683	\$192,069,473	\$192,069,473
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	19,869,677	\$24,283,472	\$29,334,060	\$29,334,060	\$30,504,891	\$30,504,891
Special Revenue Fund	\$184,357,007	\$197,557,133	\$167,213,623	\$167,213,623	\$161,564,582	\$161,564,582

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$21,061,494	\$32,682,841	\$22,111,807	\$22,111,807	\$22,841,312	\$22,841,312
Other Expenditures	\$183,165,190	\$189,157,764	\$174,435,876	\$174,435,876	\$169,228,161	\$169,228,161
Total	\$204,226,684	\$221,840,605	\$196,547,683	\$196,547,683	\$192,069,473	\$192,069,473
FTE Count	239	241	235	235	235	235

2022-2023 Budget Overview

- Budget includes all Fiscal Office operations including County recording, real property, title bureau, and financial auditing and budgeting.
- Subsidies to other funds including the Health and Human Services departments are budgeted within the Fiscal Office.
- Other Special Revenue Funds include Treasurer's Delinquent Tax Collection, Real Estate Assessment, Hotel and lodging.
- The Fiscal Officer continues to incorporate externally held accounts by County agencies into comprehensive financial reports.
- The County committed \$2.55 million from the General Fund to support extension of the County Ballpark lease agreement with the Cleveland Guardians Baseball Company.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- Recommended budget was adjusted to align the Health and Human Services subsidy funds to spending amendments and changes within HHS departments.

Other Considerations for the 2022 – 2023 Budget

- Includes COVID-19 recovery expenditures through funding provided by the United States Congress.
- The County issued \$190.09 million in sales tax revenue bonds for capital repairs and upgrades to the County owed ballpark. Annual contributions to debt service will total \$2.55 million from the General Fund and \$3.00 million in lodging tax revenues through maturity in 2037. Future year projections and planning assume the additional 0.25% sales tax levied by the County in 2007 will be renewed and extended by County Council prior to expiration in 2027.

Website: <https://fiscalofficer.cuyahogacounty.us/>

Health & Human Services – Administration

The Department of Health and Human Services (DHHS) maintains the administrative costs for health and human services along with various program expenses such as Emergency Assistance, Wellness Plans, and HIV medication services. DHHS coordinates the service goals of human service systems with the County's mission to provide for the public's well-being, safety and self-sufficiency. The Department oversees budget expansion and corresponding contraction for systems to assure mandated services are funded.



Strategic Priorities & Key Performance Measures

- Goal 4.1: Significantly reduce infant mortality
- Goal 5.3: Expand youth internship opportunities as first step towards careers

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Infant Mortality	101	96*	105	105
Internship Opportunities	1,750	1,750	1,750	1,750

*2020 and 2021 data are preliminary and unaudited

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$12,262,264	\$16,378,422	\$23,491,768	\$22,891,768	\$23,675,230	\$23,675,230
HHS Levy Fund	\$0	\$3,824,254	\$4,912,530	\$4,312,530	\$5,095,992	\$5,095,992
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$12,262,264	\$12,554,168	\$18,579,238	\$18,579,238	\$18,579,238	\$18,579,238

*2020 and 2021 variance between revenues and expenditures is due to spending down prior years cash balances.

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$5,661,550	\$5,916,097	\$6,557,815	\$6,557,815	\$6,741,277	\$6,741,277
Other Expenditures	\$9,504,283	\$10,681,596	\$16,933,953	\$16,333,953	\$16,933,953	\$16,933,953
Total	\$15,165,833	\$16,597,693	\$23,491,768	\$22,891,768	\$23,675,230	\$23,675,230
FTE Count	11	9	60	60	60	60

*FTE count adjusted to include all HHS Administration, HHS-IT and HHS-HR who are all paid out of the HHS Budget

2022-2023 Budget Overview

- The Department of Health and Human Services Subsidy also covers expenses for HHS Administration, HHS-IT, and HHS-HR.
- The Department of HHS is funded primarily by the County's Public Assistance federal allocations. The funding includes Public Assistance (Medicaid, the Supplemental Nutrition Assistance Program, and Temporary Aid to Needy Families), Children's Services (Title IV-E), and Child Support (Title IV-D) allocations.
- 30% of the HHS Admin spending is associated with personnel expenses, with the remaining 70% being used for other expenditures.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- Base budget adjustment to increase personnel to move employees into correct HHS Admin accounting unit, increase for the HHS portion of the Equity & Inclusion contract, and increase for tuition reimbursement.
- Council adjustment to decrease 2022 budgeted amount for tuition reimbursement. This will be revisited in 2023.

Website: <https://hhs.cuyahogacounty.us/>

Health & Human Services – Children and Family Services

The mission of Children and Family Services is to assure that children at risk of abuse and neglect are protected and nurtured within a family and with the support of the community as we strive to end the over-representation of people of color in the child welfare system.



Strategic Priorities & Key Performance Measures

- Goal 7.3: Decrease the number of youths aging out of foster care without a permanent family

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Re-entries into foster care	12.60%	12.90%	<8.3%	<8.3%
Incidence of Repeat Maltreatment	9.00%	9.50%	<9.1%	<9.1%
Child Visits - Custody	93.19%	94.92%	>95%	>95%
Child Visits - Non-Custody	77.24%	75.56%	>95%	>95%
Parent Visits - Custody	36.13%	48.37%	>95%	>95%
Parent Visits - Non-Custody	50.63%	56.93%	>95%	>95%
Permanency in 12 months	32%	34.70%	>40.5%	>40.5%

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$148,764,440	\$152,831,039	\$167,385,377	\$169,562,531	\$169,257,450	\$171,478,148
HHS Levy Fund	\$75,604,102	\$87,833,412	\$83,392,661	\$85,569,815	\$89,264,734	\$91,485,432
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$73,424,674	\$64,997,628	\$70,592,312	\$67,662,908	\$70,592,312	\$67,662,908

*2020 and 2021 variance between revenues and expenditures is due to spending down prior years cash balances.

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$58,736,332	\$62,787,004	\$59,588,345	\$61,765,499	\$61,460,418	\$63,681,116
Other Expenditures	\$93,678,517	\$100,288,682	\$107,797,032	\$107,797,032	\$107,797,032	\$107,797,032
Total	\$152,414,849	\$163,075,686	\$167,385,377	\$169,562,531	\$169,257,450	\$171,478,148
FTE Count	798	730	840	840	840	840

2022-2023 Budget Overview

- The Health and Human Services subsidy for Children and Family Services (CFS) increased to cover increasing expenditures. The estimated State reimbursement revenue in 2021 is lower in comparison to 2019 and 2020 actuals; this decrease is reflected in the 2022-2023 base.
- 40% of the CFS spending is associated with personnel expenses, with the remaining 60% being used for all other expenditures.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- Base adjustments to increase revenue \$1,300,000 for Say Yes to Education, decrease in Kinship Care expenses, and to realign personnel to the appropriate DHHS accounting unit.
- Council adjustment in personnel to increase budgeted number of social workers from 453 to 490.

Website: <https://hhs.cuyahogacounty.us/divisions/detail/children-and-family-services>

Health & Human Services - Division of Job and Family Services

CJFS promotes economic self-sufficiency and personal responsibility for families and individuals by providing access to jobs, benefits, and community services. Staff determine eligibility for a range of quality services that include Medicaid, Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), Prevention, Retention, and Contingency (PRC), Child Care Assistance, and Workforce Programs, in accordance with Federal, State, and County regulations.

Strategic Priorities & Key Performance Measures

- Goal 5.3 – Expand youth internship opportunities as a first step toward careers
- Goal 7.1 – Provide a safety net for children, families, adults, and older persons to meet their immediate basic needs
- Goal 14.1 – Consistently provide an excellent customer experience

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target	2024 Target
Abandon Rate	26.7%	29.40	25%	23%	20%
Calls Abandoned	219,468	232,664	200,000	184,000	160,000
Calls Handled (Call Center)	602,725	557,700	600,000	616,000	640,000
Wait Time	14.1	14.6	15	13	12
Medicaid Enrollment	418,277	436,863	**	**	**
SNAP Enrollment*	283,654	267,631	**	**	**
TANF Enrollment*	18,063	14,394	**	**	**

*Enrollment numbers reflect unique individuals served throughout the calendar year; actual monthly enrollment will vary significantly.

**Exact enrollment numbers reflect the local economy and have been impacted by the pandemic, therefore, we cannot predict with hard numbers.

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$74,080,154	\$76,694,672	\$80,336,051	\$80,336,051	\$81,381,930	\$81,381,930
HHS Levy Fund	\$7,997,350	\$8,308,964	\$8,521,831	\$8,521,831	\$8,521,831	\$8,521,831
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$66,082,804	\$68,385,708	\$71,814,220	\$71,814,220	\$72,860,099	\$72,860,099

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$49,636,725	\$54,596,985	\$52,293,935	\$52,293,935	\$53,339,814	\$53,339,814
Other Expenditures	\$24,443,429	\$22,097,687	\$28,042,116	\$28,042,116	\$27,928,296	\$27,928,296
Total	\$74,080,154	\$76,694,672	\$80,336,051	\$80,336,051	\$81,381,930	\$81,381,930
FTE Count	765	727	752	752	752	752

2022-2023 Budget Overview

- The Department of Job and Family Services budget includes staffing, contracts and services (Job Training and Education, Health Benefits, Emergency Services, Cash and Food Assistance, Child Care Assistance and Non-Emergency Transportation) and other administrative costs.
- The Department of Job and Family Services funding source consists primarily of Public Assistance Funds which includes Temporary Aid to Needy Families (TANF), Income Maintenance and Federal Medicaid reimbursed by the State and a Mandated Share (amount determined every year based previous years expenses) which is funded by the Health and Human Services Levy Fund.

2022-2023 Revenue Enhancements/Approved Budget Adjustments /Decision Items

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).



Website: <https://hhs.cuyahogacounty.us/divisions/detail/job-and-family-services>

Health & Human Services – Division of Senior and Adult Services

The mission of the Division of Senior and Adult Services is to empower seniors and adults with disabilities to age successfully by providing resources and support that preserve their independence. Our vision is to demonstrate a leading model of government collaboration within the community, provide needed supportive services for older adults and adults with disabilities in Cuyahoga County, and strive for continuous improvement by measuring key performance outcomes.



Strategic Priorities & Key Performance Measures

- Goal 7.5: Empower and support older persons to preserve their independence and help them age successfully

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target	2024 Target
Number of clients served through OPTIONS for Independent Living	1,935	2,131	2,200	2,200	2,200
Number of clients served through Home Support Services	445	415	400	400	400
Number of clients served through Information Services	1,427	853	1,000	1,500	2,000
Adult Protective Services	2,340	2,402	2,400	2,400	2,400
Clients Served - Community-Based Social Services	3,664	3,716	4,000	4,250	4,250
Services Provided - Transportation (one-way rides)	78,200	68,230	100,000	100,000	100,000
Services Provided - Home Delivered Meals	270,352	302,157	315,000	315,000	315,000
Services Provided - Congregate Meals	124,083	138,813	220,000	220,000	220,000

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$18,934,697	\$21,830,933	\$23,898,957	\$23,898,957	\$23,966,890	\$23,966,890
HHS Levy Fund	\$16,840,271	\$19,972,186	\$20,521,636	\$20,521,636	\$21,689,817	\$21,689,817
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$2,094,426	\$1,858,747	\$3,377,321	\$3,377,321	\$2,277,073	\$2,277,073

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$10,865,152	\$12,010,843	\$12,337,301	\$12,337,301	\$12,405,324	\$12,405,324
Other Expenditures	\$8,069,545	\$9,820,090	\$11,561,656	\$11,561,656	\$11,561,656	\$11,561,656
Total	\$18,934,697	\$21,830,933	\$23,898,957	\$23,898,957	\$23,966,890	\$23,966,890
FTE Count	154	144	151	151	151	151

2022-2023 Budget Overview

- DSAS is the mandated provider of Adult Protective Services (APS) in Cuyahoga County, and provides home-based care services, benefits assistance, outreach, and senior center programming, while advocating for the needs of the County's older adults.

2022-2023 Revenue Enhancements/Approved Budget Adjustments/Decision Items

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).

Website: <https://hhs.cuyahogacounty.us/divisions/detail/senior-and-adult-services>

Health & Human Services – Family and Children First Council

The Family & Children First Council (FCFC) convenes partners to prepare children and youth for healthy stable adulthood by supporting programming and planning that increases the self-sufficiency and decision-making abilities of families, prevents children from becoming deeply involved in public systems, and better connects the services a child really needs.



Strategic Priorities & Key Performance Measures

- Goal 5.1: Provide opportunities and needed support to children throughout their academic careers
- Goal 7.1: Provide a safety net for children, families, adults and older persons to meet their immediate, basic needs

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
High School Graduation Rate	80%	*	82%	83%
No. of Internships	28	*	0	0
No. Enrolled in Wraparound Programming	254	*	240	240
No. of Out-of-School Time	1,950	*	2,800	3,200
No. of FAST families	30	*	100	140

*2021 actual data not yet available

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Executive Recommended Budget	2023 Adopted Budget
All Funds	\$4,422,459	\$4,715,978	\$5,337,822	\$5,462,822	\$5,360,693	\$5,485,693
HHS Levy Fund	\$3,264,185	\$3,953,013	\$5,337,822	\$5,462,822	\$5,360,693	\$5,485,693
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$1,158,274	\$762,965	\$0	\$0	\$0	\$0

*2021 variance between revenues and expenditures is due to spending down prior years cash balances.

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Executive Recommended Budget	2023 Adopted Budget
Personnel Services	\$732,292	\$800,833	\$769,031	\$769,031	\$791,902	\$791,902
Other Expenditures	\$3,016,446	\$5,055,159	\$4,568,791	\$4,693,791	\$4,568,791	\$4,693,791
Total	\$3,748,738	\$5,855,992	\$5,337,822	\$5,462,822	\$5,360,693	\$5,485,693
FTE Count	8	8	8	8	8	8

2022-2023 Budget Overview

- FCFC spending specifically targets youths through service coordination. The State mandates FCFC be the service coordinator for youths in need of a variety of services. FCFC provides services targeted toward at-risk youth through Out of School Time, internship, and mentor programs.
- The 2022-2023 FCFC operating budget is funded by Health and Human Services Levy and Multi-System Youth (MSY) Administrative grant funds expected to cover a portion of personnel expenses. MSY funding not in adopted budget. 15% of the FCFC's spending is associated with personnel expenses, with the remaining 85% being used for all other expenditures.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- Base budget adjustment to remove special revenue received into a grant accounting unit.
- County Council adjustment made to cover expenses for Career-Technical Assurance Guides (CTAG).

Website: <https://hhs.cuyahogacounty.us/divisions/detail/family-and-children-first-council>

Health & Human Services – Fatherhood Initiative

The mission of the Cuyahoga County Fatherhood Initiative (CCFI) seeks to strengthen families in our community by encouraging fathers to play a more active role in nurturing and raising their children.



Strategic Priorities & Key Performance Measures

- Goal 8.1: Promote public awareness of the role of fathers Reduce pre-trial detention for our clients and advocate for bail reform more generally
- Goal 8.2: Provide linkages to other public systems and improve our current service delivery to fathers

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Fathers and Teens Served through Programs	3,051	4,271	4,478	4,958
Calls and Referrals to the Fatherhood Office and 211	2,514	2,805	2,904	3,267
Fathers Served through Special Events (conferences, Forums, etc.)	398	12,760	14,300	16,345

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$862,918	\$1,091,680	\$1,017,459	\$1,017,459	\$990,709	\$990,709
HHS Levy Fund	\$862,918	\$1,091,680	\$1,017,459	\$1,017,459	\$990,709	\$990,709
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$156,537	\$170,919	\$171,089	\$171,089	\$144,339	\$144,339
Other Expenditures	\$706,381	\$920,761	\$846,370	\$846,370	\$846,370	\$846,370
Total	\$862,918	\$1,091,680	\$1,017,459	\$1,017,459	\$990,709	\$990,709
FTE Count	2	2	2	2	2	2

2022-2023 Budget Overview

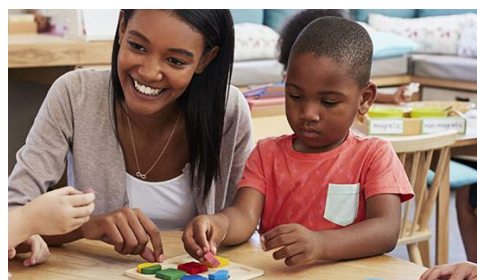
- The CCFI budget is funded by the Health & Human Services Levy, which enables staffing, contracts, services, and other administrative costs.
- A portion of the CCFI budget is used to host an annual Fatherhood Initiative Conference that promotes a healthy father-child relationship for thousands of fathers.
- Although operating in conjunction with the Child Support Enforcement Agency (CSEA), the CCFI budget is separate from CSEA due to the autonomous activities conducted by CCFI.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).

Health & Human Services – Invest in Children

The mission of Invest in Children is to mobilize resources and research to ensure the well-being of all young children in Cuyahoga County. We provide a continuum of targeted services, prenatal to kindergarten, for children and their families; build awareness; advocate; and measure our impact. We aim to achieve equity in access to services and eliminate racial/ethnic disparities in child and family outcomes.



Strategic Priorities & Key Performance Measures

- Goal 4.3: Expand access to high quality pre-school
- Goal 4.4: Co-create a plan to sustain universal access to early childhood education

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
UPK Enrollment Rate - highest of year	88.60%	73%	75%	85%
No. Provided w/ Early Childhood Mental Health Services	586	556	700	700
No. Families Served by MomsFirst	215	183	188	188
No. of Families Provided Newborn Home Visits	178	919	1,200	1,500

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$11,809,181	\$15,338,419	\$23,040,730	\$23,040,730	\$23,067,669	\$23,067,669
HHS Levy Fund	\$11,276,447	\$12,822,565	\$19,248,480	\$19,248,480	\$19,275,419	\$19,275,419
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$532,734	\$2,515,854	\$3,792,250	\$3,792,250	\$3,792,250	\$3,792,250

*2020 and 2021 variance between revenues and expenditures is due to spending down prior years cash balances.

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$932,489	\$906,506	\$945,502	\$945,502	\$972,441	\$972,441
Other Expenditures	\$11,363,130	\$17,091,033	\$22,095,228	\$22,095,228	\$22,095,228	\$22,095,228
Total	\$12,295,619	\$17,997,539	\$23,040,730	\$23,040,730	\$23,067,669	\$23,067,669
FTE Count	10	12	8	8	8	8

2022-2023 Budget Overview

- In 2022-2023 Invest in Children will be 100% HHS Levy funded. 2022-2023 budgeted Special Revenue Fund will be moved out of the operating account into life-time budgeting.
- 5% of the agency's spending is associated with personnel expenses, with the remaining being used for all other expenditures. Most of the funding provides for the Universal Pre-Kindergarten (UPK) program.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- Budget realignments to move personnel, contracts, and other expenses to appropriate accounting units.
- Base budget decrease for contractual services due to Mom's First contract ending.

Health & Human Services - Office of Child Support Services

The mission of the Cuyahoga County Office of Child Support Services is to be committed to the best interest of the children in the community by ensuring the financial responsibility of parents, supporting child well-being, and promoting healthy relationships.

Strategic Priorities & Key Performance Measures

- Goal 7.4: Partner with parents to create a family-centered child support program that promotes on-time and consistent support

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target	2024 Target
Support Collected	64.68%	66.52%	64.80%	65.00%	65.00%

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds)	\$36,274,220	\$34,689,486	\$41,634,007	\$41,634,007	\$41,929,965	\$41,929,965
HHS Levy Fund	\$5,326,064	\$5,969,584	\$4,174,740	\$4,174,740	\$6,288,534	\$6,288,534
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$30,948,156	\$28,719,902	\$37,459,267	\$37,459,267	\$35,641,431	\$35,641,431

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$16,791,344	\$18,363,714	\$19,147,588	\$19,147,588	\$19,443,546	\$19,443,546
Other Expenditures	\$19,482,876	\$16,325,772	\$22,486,419	\$22,486,419	\$22,486,419	\$22,486,419
Total	\$36,274,220	\$34,689,486	\$41,634,007	\$41,634,007	\$41,929,965	\$41,929,965
FTE Count	265	248	263	263	263	263

2022-2023 Budget Overview

- The Office of Child Support's budget includes staffing, contracts, and services (Child Support Enforcement Establishment and Paternity Establishment) and other administrative costs.
- The Office of Child Support funding source includes State Title IV-D Reimbursements from the Social Security Act (66% of eligible expenses), 22% of available resources and the Health and Human Services Levy Fund, 78%.
- Included in ALL Funds and HHS Subsidy is Fatherhood Initiative. The budget includes funding to support their goals to promote public awareness of the role of fathers, provide linkages to other public systems and improve our current service delivery to fathers and fund fatherhood related programs on the county level and personnel.

2022-2023 Revenue Enhancements/Approved Budget Adjustments /Decision Items

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).



Health & Human Services - Office of Homeless Services

In partnership with the community, the Office of Homeless Services coordinates a continuum of care of prevention, shelter services and permanent supportive housing intended to prevent and reduce homelessness. This coordination is implemented through planning, facilitating, advocating and developing resources with community stakeholders, including homeless and formerly homeless persons.



Strategic Priorities & Key Performance Measures

- Goal 7.2: End chronic homelessness for veterans, families, and youth

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target	2024 Target
Emergency Shelter – Number of people served	5,024	4,568	6,000	6,000	6,000
Rapid Rehousing – Number of people served	3,760	2,513	2,600	2,600	2,600
Permanent Supportive Housing – Number of People Served	4,436	4,589	5,900	5,900	5,900

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$8,363,841	\$9,835,611	\$10,853,540	\$10,853,540	\$10,826,420	\$10,862,420
HHS Levy Fund	\$8,363,841	\$17,656,920	\$10,163,876	\$10,728,235	\$10,678,892	\$10,743,275
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$267,852	\$0	\$183,528	\$125,305	\$183,528	\$119,145

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$403,750	\$481,346	\$525,597	\$525,597	\$534,477	\$534,477
Other Expenditures	\$7,960,091	\$9,354,265	\$10,327,943	\$10,327,943	\$10,327,943	\$10,327,943
Total	\$8,363,841	\$9,835,611	\$10,853,540	\$10,853,540	\$10,826,420	\$10,826,540
FTE Count	3	3	5	5	5	5

*Levy funding increased in 2021 to move budget to a different zone.

2022-2023 Budget Overview

- The Office of Homeless Services (OHS) operating budget is mainly supported by the Health and Human Services Levy. Additionally, the Office receives Federal funding outside of the operating budget and awards sub-grants to other organizations to fund initiatives throughout the county

2022-2023 Revenue Enhancements/Approved Budget Adjustments/Decisions

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).

Health & Human Services – Office of Re-Entry

The Cuyahoga County Office of Re-Entry's mission is to remove the stigma and social burdens that challenge returning citizens by launching and sustaining a reentry movement that provides comprehensive services, support and monitoring and opportunities needed for a successful integration.



Strategic Priorities & Key Performance Measures

- Goal 6.5: Remove specific barriers to employment for qualified candidates

INDICATOR	2021 Actuals	2022 Target	2023 Target
No. New Members - North Star Reentry Center	1,827	1,500	1,500
No. of Participants - Social Enterprise/Achieve Staffing	31	80	80

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$2,542,340	\$2,722,045	\$2,689,221	\$2,813,221	\$2,702,574	\$2,829,054
HHS Levy Fund	\$2,047,387	\$2,018,967	\$2,689,221	\$2,813,221	\$2,702,574	\$2,829,054
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$494,953	\$0	\$0	\$0	\$0	\$0

*2021 variance between revenues and expenditures is due to spending down prior years cash balances.

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$441,116	\$423,966	\$442,663	\$556,663	\$456,016	\$582,496
Other Expenditures	\$1,606,271	\$2,458,711	\$2,246,558	\$2,246,558	\$2,246,558	\$2,246,558
Total	\$2,047,387	\$2,882,677	\$2,689,221	\$2,813,221	\$2,702,574	\$2,829,054
FTE Count	5	5	5	5	5	5

2022-2023 Budget Overview

- Office of Re-Entry expenditures remain overall flat and is 100% funded by the HHS Levy. 17% of the HHS Administration's spending is associated with personnel expenses, with the remaining 83% being used for all other expenditures.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- County Council adjustment for 2022-2023 funding for the new Office of Re-Entry administrator, including COLA.

Human Resources

Through strategic partnerships and collaboration, the Human Resources Department attracts, recruits, develops, motivates and retains a high performing and diverse workforce while fostering a healthy, safe and productive environment.

Strategic Priorities & Key Performance Measures

- Goal 15.1: Become an employer of choice
- Goal 15.3: Develop approaches to legacy compensation and benefits issues

INDICATOR	2020 Actuals	2021 Actual	2022 Target	2023 Target
# days to fill classified position	76	70	65	60
# days to fill unclassified position	64	60	55	50
# applicants per position filled	77	80	90	100
Turnover Rate	9%	4%	6%	5%

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds)	\$119,717,750	\$123,715,693	\$138,956,233	\$136,503,600	\$139,122,737	\$137,244,150
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$3,435,049	\$3,569,078	\$5,007,728	\$4,607,728	\$5,104,903	\$5,304,903
Special Revenue Fund	\$116,282,701	\$120,146,615	\$131,895,872	\$131,895,872	\$131,939,247	\$131,939,247

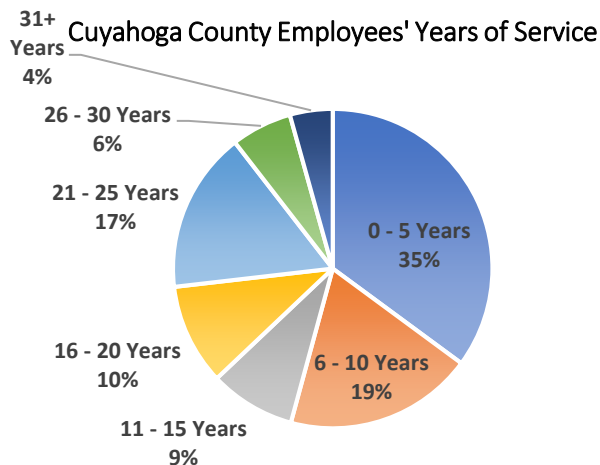
EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$4,137,516	\$4,513,637	\$5,626,260	\$5,626,260	\$5,792,764	\$4,992,766
Other Expenditures	\$115,580,234	\$119,202,056	\$133,329,973	\$131,710,397	\$133,329,973	\$133,527,973
Total	\$119,717,750	\$123,715,693	\$139,956,233	\$136,503,600	\$139,122,739	\$137,244,150
FTE Count	61	49	49	49	49	49

2022-2023 Budget Overview

- The Benefits budget assumes a 5.6% increase in benefits costs.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- The Human Resource Department is instituting a tuition reimbursement program both in the General Fund as well as Levy Fund.
- Budget adjusted to remove HHS-HR they are now included in HHS Administration
- County Council amended the budget by reducing the provisions for both funds in 2022 by \$600,000, leaving \$580,288 in each fund for the program. The Council budget also increased the bus pass subsidy from the General Fund by \$200,000 in each year for a total subsidy of \$416,000 in each year.



Website: <https://www.cuyahogacounty.us/human-resources>

Information Technology

The Department of Information Technology (DoIT) works to be a catalyst for change and innovation through shared and integrated information systems in support of public services. DoIT is committed to aligning people, Processes, and technology to support the Government Gets Results strategy and others highlighted in the Cuyahoga County Strategic Plan.



Strategic Priorities & Key Performance Measures

- Goal 10.1: Expand shared services to build capacity and support effectiveness of regional partners
- Goal 13.5: Implement an ERP system and improve critical county processes

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$27,697,662	\$26,206,131	\$28,789,665	\$24,316,150	\$29,526,149	\$24,946,566
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$18,428,315	\$23,746,076	\$22,699,175	\$23,799,175	\$23,322,384	\$24,422,384
Special Revenue Fund	\$9,269,307	\$2,460,055	\$516,975	\$516,975	\$524,182	\$524,182

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$10,164,327	\$12,259,522	\$15,073,864	\$11,959,255	\$15,810,348	\$12,130,765
Other Expenditures	\$17,533,245	\$13,946,609	\$13,715,801	\$12,356,925	\$13,715,801	\$12,215,801
Total	\$27,697,662	\$26,206,131	\$28,789,665	\$24,316,150	\$29,526,149	\$24,946,566
FTE Count	139	113	116	116	116	116

2022-2023 Budget Overview

- Budget includes migration of Enterprise Resource Planning development staff into operational staff and expenses transitioning out of County capital funds.
- Budget includes migration of Enterprise Resource Planning development staff into operational staff and expenses transitioning out of County capital funds.
- An implementation of Salary Schedule B increased base personnel expenditures by 6% and is expected to relieve pressure on departmental turnover.
- A capital upgrade plan for County computer systems and equipment operations is in development and early implementation.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- County Council increased budget by \$1.10 million for new positions and to fund a 5-year capital plan.
- Budget updated to remove HHS-IT. They are now included in HHS-Administration.

Innovation and Performance

The Office of Innovation and Performance works to implement the executive's vision to transform the operations of county government so that they are innovative and responsive to the needs of residents, businesses, and partners. Key tenets to achieving the County mission are the development and implementation of the Cuyahoga County Strategic Plan, a performance management system to ensure progress against those goals and fostering a culture of innovation and continuous improvement that positions Cuyahoga County as a national leader.

Strategic Priorities & Key Performance Measures

- Goal 6.4: Partner to expand internet access throughout the County
- Goal 13.3: Increase staff capacity to drive and support innovation and performance improvement efforts
- Goal 14.3: Provide easier access to services through targeted neighborhood partnerships and outreach

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Cuyahoga Performance Measures Tracked	253	300	320	320
Target Met Percentage	58%	65%	70%	75%
Employees engaged in innovation efforts	266	225	250	250
Value of Improvements	\$420,656	\$500,000	\$500,000	\$500,000

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$522,317	\$776,833	\$762,556	\$762,556	\$777,478	\$777,478
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$430,009	\$633,377	\$762,556	\$762,556	\$777,478	\$777,478
Special Revenue Fund	\$92,308	\$143,456	\$0	\$0	\$0	\$0

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$440,120	\$505,600	\$574,237	\$574,237	\$589,149	\$589,149
Other Expenditures	\$82,197	\$271,233	\$187,676	\$187,676	\$187,676	\$187,676
Total	\$522,317	\$776,833	\$762,566	\$762,566	\$777,478	\$777,478
FTE Count	4	6	5	5	5	5

2022-2023 Budget Overview

- The digital divide in the County produces significant equity deficiencies for minorizes. Improvement efforts will increase and address the increasing need of digital services countywide.
- An interim Chief Innovation and Performance Officer is in place until the previous chief returns from another assignment. This temporary working level creates a small surplus as the project manager position remains temporarily vacated.
- The Office of Innovation and Performance coordinates with other departments and the Fiscal Officer for COVID-19 recovery planning and oversight.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- Budget includes funds for performance management software service.
- Funds for the Government Alliance of Race and Equity (GARE) membership moved to the Department of Equity and Inclusion.



Website: <https://www.cuyahogacounty.us/innovation>

Inspector General

The agency of the Inspector General was established to protect the county taxpayers' interest by promoting honesty and accountability in county government. The Inspector General serves as the County's Chief Ethics Officer, conducts inspections, investigations, and audits to determine fraud, corruption, and other possible misuse within the county operations. In pursuit of that goal the Inspector General conducts proactive ethics education, monitors financial disclosures, conducts background checks on County partners, reviews driver's licenses and other relevant County employee matters.



Strategic Priorities & Key Performance Measures

- Goal 14.6: Build trust in government

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Issued Ethics Opinions	52	50	50	50
Tax Enforcement Collections	\$4,960,571	\$2,000,000	\$2,000,000	\$2,000,000
Vendor Registrations	442	350	350	350

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$877,279	\$916,274	\$947,157	\$1,107,157	\$973,431	\$1,133,431
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$858,244	\$899,946	\$910,444	\$1,070,444	\$936,392	\$1,096,392
Special Revenue Fund	\$19,034	\$16,328	\$36,713	\$36,713	\$37,039	\$37,039

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$837,789	\$867,681	\$874,805	\$1,034,805	\$901,079	\$1,061,079
Other Expenditures	\$39,490	\$48,592	\$66,283	\$72,352	\$66,283	\$72,352
Total	\$877,279	\$916,274	\$947,157	\$1,107,157	\$973,431	\$1,133,431
FTE Count	8	9	8	8	8	8

2022-2023 Budget Overview

- AIG General Fund budget supports Countywide investigation and audit operations.
- Personnel expenditures comprise the majority AIG budget.
- The Inspector General Vendor Fee Fund is a separate special revenue fund used at the discretion of the AIG for contractor and partner background review and operations.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- County Council increased budget by \$160,000 to restore part-time positions to full-time status. Positions were electively made part-time during the majority of the COVID-19 pandemic period.

Other Considerations for the 2022 – 2023 Budget

- The County Inspector General resigned ending fiscal year 2021, an interim Inspector General is overseeing operations until a permanent appointment and confirmation is complete.

Internal Audit

The objective of the Department of Internal Audit is to assist members of the County, especially senior management, and the Audit Committee, by furnishing analyses, recommendations, and consultation. The department provides independent objective assurance and consulting activities to improve management practices, identify operation improvements and reduce risk exposure. Internal Audit is charged to examine and evaluate the adequacy and effectiveness of county management of internal controls.



Strategic Priorities & Key Performance Measures

- Goal 13.4: Create efficiencies and savings through continuous improvement
- Goal 14.6: Build trust in government

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Planned Audits	12	12	12	12
Consulting Services	2	5	5	5

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$576,392	\$688,060	\$691,053	\$828,861	\$708,588	\$845,104
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$576,392	\$688,068	\$691,053	\$828,861	\$708,588	\$845,104
Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$557,323	\$643,694	\$644,117	\$662,298	\$661,652	\$675,541
Other Expenditures	\$19,069	\$44,366	\$46,936	\$166,563	\$46,936	\$169,563
Total	\$576,392	\$688,060	\$691,053	\$828,861	\$708,588	\$845,104
FTE Count	5	6	6	6	6	6

2022-2023 Budget Overview

- Two County Council approved positions were not filled during 2020.
- Personnel expenditures comprise nearly the entire budget at 90%.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- County Council increased budget to align with budget adopted by the County Audit Committee.

Juvenile Court

To administer justice, rehabilitate juveniles, support, and strengthen families, and promote public safety.

Strategic Priorities & Key Performance Measures

- Goal 5.1: Provide opportunities and needed support to children throughout their academic careers
- Goal 7.8: Partner to build safer communities
- Goal 11.2: Work with partners to align, scale and sustain efforts to achieve systems-level solutions

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Secure Detention Admits	510	526	515	515
Secure Detention Av. Daily Population	109.6	121.3	179	179
Shelter Care Av. Daily Population	11.1	0	0	0

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$49,847,133	\$57,090,869	\$60,641,784	\$63,110,850	\$61,722,571	\$63,110,850
HHS Levy Fund	\$15,904,397	\$18,081,462	\$20,245,836	\$21,085,318	\$20,550,397	\$21,022,411
General Fund	\$28,289,422	\$35,334,672	\$36,991,593	\$38,621,177	\$37,767,819	\$38,684,084
Special Revenue Fund	\$5,653,314	\$3,674,735	\$3,404,355	\$3,404,355	\$3,404,355	\$3,404,355

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$31,573,312	\$38,810,525	\$45,621,644	\$37,616,228	\$36,702,431	\$37,983,696
Other Expenditures	\$18,273,821	\$18,280,344	\$25,015,140	\$25,494,622	\$25,020,140	\$25,127,154
Total	\$49,958,133	\$57,090,869	\$60,641,784	\$63,110,850	\$61,722,571	\$63,110,850
FTE Count	516	486	503	503	503	503

2022-2023 Budget Overview

- The Juvenile Court receives funding primarily through General Fund and Health and Human Services levy funds. It also provides some funding through various special revenue funds, including revenues received through various court fees and Title IV-E reimbursements. Outside of this operating budget, the Court receives an allocation of RECLAIM Ohio grant funds.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- Increase of budget in Personnel Services for 2022 & 2023 for detention facility officers
- Council Approved an increase in Personnel Services budget for 2022 & 2023 to hire more detention facility officers.
- Council approved an increase in Other Expenditures budget for 2022 & 2023 to cover the expected increase in cost of services and supplies.



Website: <http://juvenile.cuyahogacounty.us/>

Law Department

The Law Department was established by County Council under its authority in Article 3.09(2) of the County Charter approved in November 2009. The Law Department serves as the legal counsel to the County Executive and the County Council.

Strategic Priorities

- Goal 11.5: Assisting the various County departments and agencies in achieving the Goals and Priorities set forth in the 2017- 2022 Strategic Plan

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds)	\$9,733,505	\$5,344,016	\$4,139,839	\$4,142,899	\$4,321,792	\$4,324,852
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$9,733,505	\$5,34,016	\$4,139,839	\$4,142,899	\$4,321,792	\$4,324,852
Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$1,809,524	\$1,880,586	\$1,922,697	\$1,922,697	\$1,922,697	\$1,974,206
Other Expenditures	\$7,923,981	\$3,463,430	\$2,217,142	\$2,220,202	\$2,217,142	\$2,350,646
Total	\$9,733,505	\$5,343,818	\$4,139,839	\$4,142,899	\$4,139,839	\$4,324,852
FTE Count	18	19	17	17	17	17

2022-2023 Budget Overview

- The Law Department is entirely supported by the General Fund and is driven by the needs of the various Executive and Council Initiatives.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- County Council approved an additional \$229,000 in 2022 and \$245,000 in 2023 for increased rates on the County's Liability Insurance. Council also approved an additional \$3,060 for 2022 and 2023 for additional licenses for the Online Research Software.



Website: <http://legal.cuyahogacounty.us/>

Law Library

The Cuyahoga County Law Library Resource Board provides and manages legal, research, and library resources for municipalities and courts within Cuyahoga County for the support and practice of law. The Cuyahoga County Law Library Resource Board and Cleveland Law Library Association organize and manage jointly the Cleveland/Cuyahoga County Law Library.

Strategic Priorities & Key Performance Measures

- Goal 10.1: Expand shared services to build capacity and support effectiveness of regional partners

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Reference and Research Questions	4,203	4,240	4,500	4,500
Patron Service Hours	478	793	500	500
Special Programs/Events	39	26	35	35
Number of eBooks	1,194	1,197	1,197	1,197
Volume in Print	117,119	116,782	117,119	117,119

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$454,671	\$470,051	\$523,359	\$523,359	\$531,790	\$531,790
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$454,671	\$470,051	\$523,359	\$523,359	\$531,790	\$531,790

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$268,924	\$273,651	\$282,123	\$282,123	\$290,554	\$290,554
Other Expenditures	\$185,747	\$196,400	\$241,236	\$241,236	\$241,236	\$241,236
Total	\$454,671	\$470,051	\$523,359	\$523,359	\$531,790	\$531,790
FTE Count	3	3	3	3	3	3

2022-2023 Budget Overview

- The Law Library will renew its Westlaw and CCH databases in 2022 for continued access for patrons and staff.
- The Law Library will continue to migrate legal research products from print to online resources.
- The Law Library will also implement technology upgrades with grant funding.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).



Website: <https://clevelandlawlibrary.org/Public/membership/cllrbdirectors.html>

Medical Examiner

The Cuyahoga County Medical Examiner's Office is a public service agency responsible for the investigation of violent, suspicious, and sudden and unexpected deaths and the provision of laboratory services. The agency is committed to the dignified and compassionate performance of these duties with impartiality and the highest professional levels of quality and timeliness in the service of the general public, medical, and legal communities and the overall public health of the citizens of Cuyahoga County.

Strategic Priorities & Key Performance Measures

- Goal 7.6: Drive collaborative efforts to prevent and treat opioid addiction
- Goal 10.1: Expand shared services to build capacity and support effectiveness of regional partners
- Goal 10.2: Support regional approaches to public safety and law enforcement

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Total Cases Admitted	2,448	2,527	2,500	2,500
Total Autopsies (Jurisdictional)	1,547	1,600	1,650	1,650
Autopsies Performed for Other Counties	444	572	550	550
Scene Investigations	1,414	1,453	1,450	1,450

*2020 and 2021 data are preliminary and unaudited

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$13,669,945	\$15,104,860	\$14,060,330	\$14,060,330	\$14,306,043	\$14,306,043
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$12,711,702	\$14,715,831	\$14,060,330	\$14,060,330	\$14,306,043	\$14,306,043
Special Revenue Fund	\$958,243	\$389,029	\$0	\$0	\$0	\$0

*2020 and 2021 variance between revenue and expenditures is dues to spending down prior years cash balances.

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$9,691,697	\$10,663,091	\$10,376,171	\$10,376,171	\$10,616,884	\$10,616,884
Other Expenditures	\$3,978,248	\$4,441,769	\$3,684,159	\$3,684,159	\$3,689,159	\$3,689,159
Total	\$13,669,945	\$15,104,860	\$14,060,330	\$14,060,330	\$14,306,043	\$14,306,043
FTE Count	102	108	104	104	104	104

2022-2023 Budget Overview

- Effective in 2021, the ME-Regional Forensic Science Lab was moved into the General Fund.
- The Medical Examiner's budget for the 2022-2023 Biennial is comprised of 74% Personnel Costs, with the remaining
- 26% combined between Other Expenses and Capital Outlays.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- In addition, the budget for the Regional Forensic Science Lab in the amount of about \$6.0M each year has been included and now resides within the General Fund.



Website: <https://www.cuyahogacounty.us/medical-examiner>

MetroHealth System

At MetroHealth, our mission, vision and values are not just words on a fading poster tucked behind someone's desk. They are the core of our actions. While we take care of the ill and injured, we are increasingly focused on preventive care, fulfilling our mission of "leading the way to a healthier you and a healthier community through service, teaching, discovery and teamwork." And we do this in an environment of inclusion. Every patient, whether economically needy or economically comfortable, gets the same attention – full attention – from our staff.



MetroHealth physicians, from many parts of the country and around the world, bring a diversity of cultures, races, religions, expertise and ideas. We celebrate these differences and appreciate how they add to our success. Many are leaders in their fields and they choose to work here for the opportunity to make a difference in their community.

Our goal has always been to treat patients like family, with the respect and dignity they deserve. As one patient says, "I don't feel like a number. I get outstanding individual care and attention by many compassionate professionals."

Strategic Priorities & Key Performance Measures

- Goal 7: Individual Wellbeing

INDICATOR	2019 Actuals	2020 Actuals	2021 Actuals
Patient Visits	1,453,946	1,427,161	1,468,639
Babies Delivered	2,878	2,729	*
Metro Life Flight Transports	3,965	3,854	*
Major Trauma Cases	4,727	5,304	*

*2021 Annual Report not yet available

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$32,472,000	\$32,472,000	\$32,472,000	\$32,472,000	\$32,472,000	\$32,472,000
HHS Subsidy	\$32,472,000	\$32,472,000	\$32,472,000	\$32,472,000	\$32,472,000	\$32,472,000
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenditures	\$32,472,000	\$32,472,000	\$32,472,000	\$32,472,000	\$32,472,000	\$32,472,000
Total	\$32,472,000	\$32,472,000	\$32,472,000	\$32,472,000	\$32,472,000	\$32,472,000

2022-2023 Budget Overview

- The MetroHealth System is given a Health and Human Service Levy subsidy which is used to provide financial support for health and well-being throughout Cuyahoga County. The table above does not reflect any financial activity beyond subsidy provided by the County.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- No changes to County support of the MetroHealth System was proposed or adopted.

Website: <https://www.metrohealth.org/>

Personnel Review Commission

Pursuant to Section 9.01 of the Cuyahoga County Charter, the Personnel Review Commission was established. The three-member commission is responsible for administering, and in cooperation with county agencies, boards, and commissions, efficient and economical system for the employment of County employees. PRC is committed to accountability and operational excellence, with the goal of a workforce that provides superior service and contributions to the region's economic competitiveness. The PRC hears employment appeals and actions, in addition to administering the employee classification and compensation system and conduct civil service testing.



Strategic Priorities & Key Performance Measures

- Goal 15.1: Become an employer of choice

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Time to establish eligibility list for new projects	33 days	30 days	30 days	30 days
Time to establish eligibility list for repeat projects	30 days	30 days	30 days	30 days
Number of reviewed classifications	98	100	100	100
New classifications	4	*	*	*
Revised classifications	39	*	*	*

*Classifications are revised and added as necessary

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$1,514,771	\$1,940,338	\$1,972,792	\$1,972,792	\$2,029,025	\$2,029,025
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$1,514,771	\$1,940,388	\$1,972,792	\$1,972,792	\$2,029,025	\$2,029,025
Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$1,573,180	\$1,808,487	\$1,888,760	\$1,888,760	\$1,944,993	\$1,944,993
Other Expenditures	\$-58,409	\$131,851	\$84,032	\$84,032	\$84,032	\$84,032
Total	\$1,514,771	\$1,940,338	\$1,972,792	\$1,972,792	\$2,029,025	\$2,029,025
FTE Count	16	19	19	19	19	19

2022-2023 Budget Overview

- The Personnel Review Commission is fully funded by the County General Fund.
- The Commission will perform a wage study of non-bargaining positions during 2022. Study is necessary for parity between salary schedules.
- For 2022 a remote proctoring system is being trialed and assessed. Remote proctoring goal is to increase applicant engagement throughout the hiring process for County job opportunities.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).

Planning Commission

To inform and provide services in support of the short- and long-term comprehensive planning, quality of life, environment, and economic development of Cuyahoga County and its cities, villages and townships.



**Cuyahoga County
Planning Commission**

Strategic Priorities & Key Performance Measures

- Goal 1.1: Maximize our regional strengths and assets to help our local economy grow
- Goal 1.3: Deploy sustainability practices to support our competitive advantage
- Goal 10.3: Strengthen and expand relationships with new and existing community partners

INDICATOR	2020 Actuals	2021 Actual	2022 Target	2023 Target
Number of shared services –Community Planning services completed	3	2	6	3
Number of shared services – Technical Assistance services completed	5	5	9	6
Number of Regional Partnership Plans completed	1	3	3	2
Regional & Equitable Strategies	0	0	6	3
Collaborative Partnerships	0	4	7	7

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$1,879,887	\$2,400,151	\$2,608,775	\$2,852,098	\$2,649,689	\$2,864,629
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$1,879,887	\$2,400,151	\$2,608,775	\$2,852,098	\$2,649,689	\$2,864,629
Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$1,326,102	\$1,543,286	\$1,533,470	\$1,776,793	\$1,574,384	\$1,789,324
Other Expenditures	\$553,785	\$856,865	\$1,075,305	\$1,075,305	\$1,075,305	\$1,075,305
Total	\$1,879,887	\$2,400,151	\$2,608,775	\$2,852,098	\$2,649,689	\$2,864,629
FTE Count	15	18	17	17	17	17

2022-2023 Budget Overview

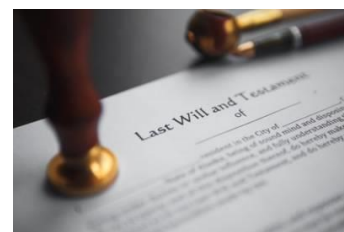
- The Commission's primary focus and obligation is to provide land use, zoning, Geographic Information Systems (GIS), and other technical planning services for the County government, County municipalities, and other government and non-profit organizations.
- County Planning has partnered with Public Works to advance the County Executives vision of equitable access to the Lakefront for all residents with the Cuyahoga County Lakefront Public Access Plan. County Planning is also working closely with the Department of Development to provide targeted Professional Planning services in East Cleveland.
- County Planning receives outside revenue from multiple sources and estimates revenues of \$150,000 +/- in 2021 for Professional Planning Services for communities in Cuyahoga County. These revenues are deposited to the General Fund, not maintained in County Planning's budget.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- County Council approved additional funding in the amount of \$210,817 in 2022 and \$215,033 in 2023 to restore the FTE count back to 18 for each year.

Probate Court

The Probate Court is established in each county of Ohio to supervise the administration of the estate of a decedent who was a legal resident in the county at the time of his or her death. Each transaction involved in the administration of an estate is subject to the examination and approval of the Probate Court. Other matters within the Probate Court's jurisdiction are guardianship proceedings, adoptions, names changes, issuance of marriage licenses, the involuntary commitment of the mentally ill, and civil matters, including will contests, concealment of assets, determination of heirs and land appropriation cases.



Strategic Priorities & Key Performance Measures

- Goal 7.1: Provide a safety net for children, families, adults, and older persons to meet their immediate, basic needs

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Estates opened	7,623	12,009	12,009	12,009
Guardianships-Incompetents opened	1,068	1,338	1,338	1,338
Guardianships-Minors opened	478	612	612	612
Civil Actions opened	362	385	385	385
Adoptions opened	222	340	340	340
Marriage Licenses issued	5,232	6,365	6,365	6,365

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$7,249,197	\$7,628,084	\$8,540,722	\$8,540,722	\$8,709,344	\$8,709,344
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$6,303,082	\$6,764,576	\$7,328,842	\$7,328,842	\$7,508,784	\$7,508,784
Special Revenue Fund	\$946,115	\$863,508	\$1,211,880	\$1,211,880	\$1,200,560	\$1,200,560

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$5,397,605	\$5,725,366	\$6,054,610	\$6,054,610	\$6,234,552	\$6,234,552
Other Expenditures	\$1,851,592	\$1,902,719	\$2,486,112	\$2,486,112	\$2,474,792	\$2,474,792
Total	\$7,249,197	\$7,628,084	\$8,540,722	\$8,540,722	\$8,709,344	\$8,709,344
FTE Count	76	75	76	76	76	76

2022-2023 Budget Overview

- The majority of budget expenditures cover payroll for the Court's staff, which is paid primarily by the General Fund.
- The Court's Computerization special revenue fund pays for the case management software maintenance expenses.
- The Court's Indigent Guardianship special revenue fund includes \$100,000 per year to maintain support of the Adult Guardianship Services contract administered through the Department of Health and Human Services Division of Senior & Adult Services.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- Appropriation increase in special revenue in 2022 and 2023 to cover the cost of Proware contract.

Other Considerations for the 2022-2023 Budget

- In 2020 the Court opened its Resource Center for self-represented parties to assist the public with questions about a simple estate, guardianship, or name change. This includes the general review of all probate forms and procedures. During the COVID-19 pandemic, operations were suspended. As of July 2021, both in-person and remote appointments have resumed.

Website: <https://probate.cuyahogacounty.us/news.aspx>

Prosecutor's Office

The Cuyahoga County Prosecutor commits its personnel and resources, in conjunction with the law enforcement community, to enhance the quality of life for the County's residents and visitors to protect the public's right to safety by prosecuting criminal offenders. In that pursuit, this Office will use all reasonable and lawful diligence to investigate and litigate crimes, guided solely by our public responsibility to pursue and insure justice for all. We further commit to protect the public's right to safety by working to reduce crime and prevent recidivism, and by taking a leadership role in reform efforts. We will defend the rights of crime victims and their families and dedicated to providing dignified, compassionate, and respectful assistance through the firm and fair disposition of criminal cases, as well as the provision of information and advocacy services.

Strategic Priorities & Key Performance Measures

- Goal 8.1: Advocate to decrease pre-trial detention
- Goal 8.3: Provide re-entry and employment services to residents in County jails to reduce recidivism

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Tax Foreclosure Cases Filed – Non HHF	2,722	2,578	2,578	2,578
Tax Foreclosure Cases Filed – HHF	46	35	0	0
Adult Criminal Cases Opened	8,120	10,539	10,539	10,539
Juveniles Referred to Alternative Disposition	1,509	1,064	1,064	1,064
Criminal Investigations Opened	691	1,817	691	691

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$37,369,466	\$43,324,309	\$43,245,048	\$46,514,784	\$44,087,664	\$46,668,319
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$32,381,243	\$37,268,805	\$39,201,672	\$42,471,408	\$39,985,822	\$42,566,477
Special Revenue Fund	\$4,988,223	\$6,055,504	\$4,043,376	\$4,043,376	\$4,101,842	\$4,101,842

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$31,665,663	\$35,988,742	\$34,791,916	\$38,061,652	\$35,784,532	\$38,365,187
Other Expenditures	\$5,703,703	\$7,335,566	\$8,453,132	\$8,453,132	\$8,303,132	\$8,303,132
Total	\$37,369,466	\$43,324,309	\$43,245,048	\$46,514,784	\$44,087,664	\$46,668,319
FTE Count	368	384	383	383	383	383

2022-2023 Budget Overview

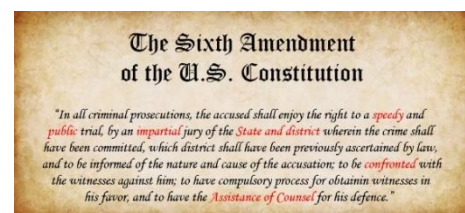
- The budget covers the expenses for staffing, contracts and services and other administrative costs.
- Resources consist of the General Fund, Title IV-D Reimbursements (66% of the Child Support division's eligible cost) from the Social Security Act and Title IV-E Reimbursements (100% eligible costs) and the Delinquent Tax Collections Fund is \$5M and earns 2.5% of the proceeds as established by the ORC 321.261 for costs of prosecuting alleged violations of criminal and civil law governing real estate transactions, including fraud and abuse. The collections cover 100% of the operating costs.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- Increase in budget for expert witness fees.
- Council approved an increase of budget in personnel services to fund parity increases as well as filling vacant positions for 2022 and 2023.

Public Defender

The Cuyahoga County Public Defender Office provides consistently excellent representation and vigorous advocacy to protect the rights of low-income people in criminal, juvenile delinquency, and parental rights matters. We treat each client with dignity and respect and tailor our representation to meet their unique needs. We ensure that our clients receive an ardent defense and equal justice throughout their involvement with the legal system.



Strategic Priorities & Key Performance Measures

- Goal 8.1: Reduce pre-trial detention for our clients and advocate for bail reform more generally
- Goal 8.2: Improve the early representation of arrestees by expanding early access to attorneys in our Office
- Goal 8.4: Divert parents from formal abuse, neglect, and dependency filings through early intervention and representation
- Goal 8.5: Reduce the number of children prosecuted as adults and improve their outcomes

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Direct Appeals Disposed	165	141	132	132
Felony Cases Disposed	3,318	3,169	3,000	3,000
Felony Community Control Violation Hearings	959	1,205	1,600	1,600
Felony Expungements Granted	766	744	700	700
Felony Initial Appearances	3,424	3,240	3,800	3,800
Juvenile Abuse, Neglect, Dependency Cases Disposed	2,118	2,180	2,600	2,600
Juvenile Delinquency Cases Disposed	1,087	1,157	1,350	1,350
Misdemeanor Cases Disposed	8,510	9,617	11,000	11,000

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$14,658,389	\$15,856,162	\$17,672,715	\$17,672,715	\$18,093,948	\$18,093,948
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$12,551,029	\$13,620,409	\$15,199,346	\$15,199,346	\$15,558,603	\$15,558,603
Special Revenue Fund	\$2,107,360	\$2,235,753	\$2,473,369	\$2,473,369	\$2,535,345	\$2,535,345

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$12,893,018	\$14,053,795	\$15,367,060	\$15,367,060	\$15,788,293	\$15,788,293
Other Expenditures	\$1,765,371	\$1,802,367	\$2,305,655	\$2,305,655	\$2,305,655	\$2,305,655
Total	\$14,658,389	\$15,856,162	\$17,672,715	\$17,672,715	\$18,093,948	\$18,093,948
FTE Count	134	136	141	141	141	141

2022-2023 Budget Overview

- The Public Defender provides indigent defense funded through the General Fund. The State of Ohio through the Ohio Public Defender reimburses the County for indigent expenses at a variable rate based on the funding available in the State's budget. This rate was approximately 85% during 2020, and the rate increased to 100% in July of 2021 and is expected to remain at the elevated rate through the biennium.
- Public Defender provides indigent defense on behalf of the City of Cleveland, for which the City reimburses County expenses pursuant to an agreement between the City and County. The County forwards the City of Cleveland its share of the state reimbursement less a three percent administrative fee.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- Increase in budget for equity adjustments and hiring new staff. Revenue from the State Public Defender is 100% reimbursable rate which will support these additional appropriations.

Website: <http://publicdefender.cuyahogacounty.us/>

Public Safety and Justice Services

The mission of the Department of Public Safety and Justice Services is to provide a wide range of public safety and justice services to residents and first responders of the Cuyahoga County, while embracing current and new technologies in the public safety field.



Strategic Priorities & Key Performance Measures

- Goal 10.1: Expand shared services to build capacity and support effectiveness of regional partners
- Goal 10.2: Support regional approaches to public safety and law enforcement

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Communities/Agencies Utilizing Ready Notify	56	58	58	58
Agencies Entering Resources in Database (Fire, Law Enforcement & Public Works/Service Department)	167	167	167	167
Witness Victim Staff Delivering Training and Presentations	0	8	13	13
Law Enforcement, Courts and Allied Professional Groups Trained	0	8	13	13
Emergency Evacuation Plans Developed for Communities by the Office of Emergency Management	17	16	8	8
Communities/Agencies Utilizing Ready Notify	56	58	58	58

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$10,597,174	\$14,057,201	\$9,658,322	\$9,286,645	\$9,842,528	\$9,438,761
HHS Levy Fund	1,778,305	2,027,381	2,453,751	2,223,010	2,499,265	2,268,524
General Fund	\$1,840,445	\$2,257,344	\$2,419,276	\$2,419,276	\$2,466,662	\$2,466,662
Special Revenue Fund	\$6,978,424	\$9,772,476	\$4,812,295	\$4,644,359	\$4,876,601	\$4,703,575

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$4,703,527	\$3,854,333	\$5,229,174	\$4,228,078	\$5,386,380	\$4,334,680
Other Expenditures	\$5,893,647	\$7,406,392	\$4,456,148	\$4,830,497	\$4,456,148	\$4,982,613
Total	\$10,597,174	\$11,260,725	\$7,063,635	\$7,063,635	\$7,170,237	\$7,170,237
FTE Count	68	67	69	69	69	69

2022-2023 Budget Overview

- The Department of Public Safety and Justice Services covers expenses for 54% personnel services and 46% for contracts and services and other administrative costs and direct service costs.
- Public Safety and Justice Services funding sources includes General Fund, Health and Human Service Levy Funds, Wireless 9-1-1 Government Assistance Funds which is an allocation from the State.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).

Public Works – County Airport

The Cuyahoga County Department of Public Works provides a safe, efficient, and economical infrastructure for residents, businesses, and visitors of Cuyahoga County, including the County Airport.

Strategic Priorities & Key Performance Measures

- Goal 1.1: Maximize our strengths and assets to help our local economy grow

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Traffic County (Landing and Take-offs)	22,835	25,466	26,500	27,000

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$1,159,349	\$6,002,621	\$1,474,859	\$1,474,859	\$1,495,966	\$1,495,966
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$1,159,349	\$6,002,621	\$1,474,859	\$1,474,859	\$1,495,966	\$1,495,966

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$706,501	\$658,554	\$774,411	\$774,411	\$795,518	\$795,518
Other Expenditures	\$452,848	\$5,344,067	\$700,448	\$700,448	\$700,448	\$700,448
Total	\$1,159,349	\$6,002,621	\$1,474,859	\$1,474,859	\$1,495,966	\$1,495,966
FTE Count	8	7	8	8	8	8

*Budget adjusted to include Airport Capital Projects

2022-2023 Budget Overview

- The Airport is funded by a special revenue fund received from hangar rental fees and lease agreements.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).



Website: <https://www.cuyahogacounty.us/publicworks/services/county-airport>

Public Works - Facilities

To provide all County facilities building maintenance support services and ensure a safe and well-maintained work place for County Agencies and their customers at the most reasonable cost to the taxpayers of Cuyahoga County.

Strategic Priorities & Key Performance Measures

- Goal 14.5: Provide services in spaces that are welcoming, comfortable and well-designed for both customers and staff

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Overtime Performance in Dollars	\$2,029,594	\$1,965,335	\$1,768,339	\$1,608,671

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds)	\$49,789,582	\$70,057,327	\$56,186,547	\$56,186,547	\$56,901,852	\$56,901,852
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$2,333,377	\$10,139,510	\$2,238,552	\$2,238,552	\$2,257,717	\$2,257,717
Special Revenue Fund	\$49,789,582	\$59,917,817	\$53,947,995	\$53,947,995	\$54,644,135	\$54,644,135

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$22,997,003	\$26,433,241	\$24,848,187	\$24,848,187	\$25,563,492	\$25,563,492
Other Expenditures	\$26,792,579	\$32,311,501	\$31,338,360	\$31,338,360	\$31,338,360	\$31,338,360
Total	\$49,789,582	\$58,744,742	\$56,186,547	\$56,186,547	\$56,901,852	\$56,901,852
FTE Count	348	350	330	330	330	330

*Budget adjusted to include Facility Capital Projects

2022-2023 Budget Overview

- The Public Works Facilities budget includes internal service funds for countywide expenditures and then recover payments through internal chargebacks to user agencies. The internal service funds include the maintenance garage, custodial services for building and grounds maintenance, county mailroom, and print shop.
- The Public Works Facilities General Fund budget provides funding for County Archives and for the property management division.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).



Website: <https://cuyahogacounty.us/publicworks/services/facility-management>

Public Works – Road & Bridge

The Cuyahoga County Department of Public Works is dedicated to providing a safe, efficient, and economical infrastructure system for residents, employees, businesses, and visitors to Cuyahoga County.

Strategic Priorities & Key Performance Measures

- Goal 3.2: Target infrastructure improvements and other investments to spur community development

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Federally Funded Road Projects Started	2	3	3	8
Federally Funded Bridge Projects Started	1	2	1	4
County Administered/Funded Projects Started	7	12	12	12
Municipally Administered/County Supported Projects	33	42	45	45

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds)	\$43,904,129	\$33,813,592	\$43,211,789	\$43,211,789	\$43,510,192	\$43,510,192
HHS Levy Fund	-	-	-	-	-	-
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$43,904,129	\$33,813,592	\$43,211,789	\$43,211,789	\$43,510,192	\$43,510,192

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$8,462,276	\$8,599,157	\$10,490,409	\$10,490,409	\$10,788,812	\$10,788,812
Other Expenditures	\$35,441,853	\$25,214,435	\$32,721,380	\$32,721,380	\$32,721,380	\$32,721,380
Total	\$43,904,129	\$33,813,592	\$43,211,789	\$43,211,789	\$43,510,192	\$43,510,192
FTE Count	130	120	116	116	116	116

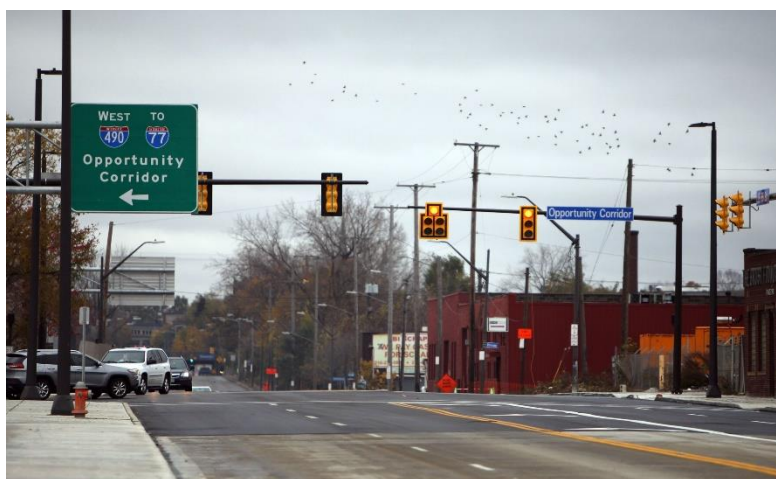
*Budget adjusted to include Road & Bridge Capital Projects.

2022-2023 Budget Overview

- The operating budget includes local Road & Bridge funds generated primarily through motor vehicle registration tax and gasoline tax. The motor vehicle tax includes the \$5 fund, the \$7.50 fund, and a recent supplemental \$5 fund authorized through H.B. 26 (County Code §720.03) which took effect at the start of 2019.
- Public Works uses these Road & Bridge funds in the operating budget in combination with Ohio Department of Transportation, Ohio Public Works Commission, and local municipal contributions to fund projects. As projects are completed and reconciled, cash transfers and expense allocations post to accommodate each fund's share of the project cost, with a portion of project costs reflected in the operating budget.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).



Website: <https://cuyahogacounty.us/publicworks/services>

Public Works – Sanitary Engineer

The mission of the Cuyahoga County Sanitary Engineering Division is to protect, preserve and promote the public health and welfare of Cuyahoga County residents by managing, maintaining and operating sanitary sewerage facilities and storm water drainage within a sewer district pursuant to the Ohio Revised Code and Federal laws and regulations. The Sanitary Engineering Division's purpose is to achieve environmental quality in streams, in rivers and in Lake Erie.

Strategic Priorities & Key Performance Measures

- Goal 3.2: Target infrastructure improvements and other investments to spur community development
- Goal 10.1: Expand shared services to build capacity and support effectiveness of regional partners

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Number of Shared Services – Sewer – Communities Served	40	40	41	42
Jetting sewer lines (feet)	1,770,427	1,671,392	1,700,000	1,800,000
Television inspection of sewer (feet)	1,605,745	1,311,507	1,400,000	1,500,000

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$25,067,831	\$26,890,696	\$33,397,104	\$33,397,104	\$33,717,545	\$33,717,545
HHS Levy Fund	-	-	-	-	-	-
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$25,067,831	\$26,890,696	\$33,397,104	\$33,397,104	\$33,717,545	\$33,717,545

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$10,411,112	\$12,193,840	\$10,909,779	\$10,909,779	\$11,230,220	\$11,230,220
Other Expenditures	\$14,656,719	\$14,696,856	\$22,487,325	\$22,487,325	\$22,487,325	\$22,487,325
Total	\$25,067,831	\$26,890,696	\$33,397,104	\$33,397,104	\$33,717,545	\$33,717,545
FTE Count	115	120	110	110	110	110

2022-2023 Budget Overview

- The Sanitary Engineer pays expenses for multiple sanitary sewer districts out of its Sanitary Sewer operating account and then receives reimbursement revenues from municipalities at the end of the year. Municipalities pay sanitary sewer expenses based on an agreed fee rate.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- The 2022-2023 budget is adding additional appropriations to cover Sanitary Debt Service Payments as well as Tax Payments.



Website: <https://cuyahogacounty.us/publicworks/services/sewer-maintenance-services>

Regional Collaboration

The Department of Regional Collaboration was established to support cost savings and cooperation between municipalities within in the county and the County itself. This collaboration and cooperation must be created amount communities to build relationships that promote understanding of challenges and distribution of information that supports closing the gaps in services for all communities within Cuyahoga County. This requires community outreach, two-way communication, and feedback to determine and examine data for budget and programmatic decisions.

Strategic Priorities & Key Performance Measures

- Goal 9.2: Ensure proactive, regular two-way communication with residents, businesses, and partners
- Goal 10.3: Strengthen and expand relationships with new and existing community partners
- Goal 11.5: Speak out on issues, policies, and decisions at the state and federal levels.

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$221,995	\$263,851	\$269,027	\$269,027	\$276,176	\$276,176
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$221,995	\$263,851	\$269,027	\$269,027	\$276,176	\$276,176
Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$220,095	\$261,761	\$264,296	\$264,296	\$271,445	\$271,445
Other Expenditures	\$1,900	\$2,090	\$4,731	\$4,731	\$4,731	\$4,731
Total	\$221,995	\$263,851	\$269,027	\$269,027	\$276,176	\$276,176
FTE Count	2	2	2	2	2	2

2022-2023 Budget Overview:

- Regional Collaboration budget is nearly entirely comprised of personnel, 98%. Total FTEs remain unchanged at 2.
- Regional Collaboration’s funding source is 100% General Fund.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI’s

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker’s compensation (2022 & 2023).



Website: <http://regionalcollaboration.cuyahogacounty.us/>

Sheriff

Our mission as caretaker of the public's safety is dedicated to maintaining the trust and respect of those we serve by resolutely and aggressively enforcing the law and by committing ourselves to the efficient and effective delivery of safety services. As agents of the community, we strive to provide appropriate custodial care along with programs that support the physical, spiritual, and constitutional needs of individuals committed to our custody. Further, every effort will be made to assist the inmates in our custody to understand and take responsibility for their involvement in the justice system.



Strategic Priorities & Key Performance Measures

- Goal 8.1: Advocate to decrease pre-trial detention
- Goal 8.2: Provide pre-arrest diversion and other alternatives to decrease the number of mentally ill residents in jail

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Number of inmates in jail (average daily population)	1,461	2,000	2,000	2,000
Sex Offender Registrations	6,595	6,727	6,727	6,727
Capiases and warrants cleared	8,791	11,000	14,714	22,070
Carrying Concealed Weapon (CCW) permit applications	2,709	2,765	2,300	2,450

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$52,014,396	\$133,593,944	\$132,466,317	\$134,998,256	\$135,213,440	\$137,796,018
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$46,049,037	\$121,372,181	\$121,145,237	\$123,677,177	\$123,600,085	\$126,182,663
Special Revenue Fund	\$5,965,359	\$12,221,763	\$11,321,080	\$11,321,080	\$11,613,355	\$11,613,355

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$28,014,680	\$93,590,268	\$93,926,824	\$96,458,763	\$96,653,535	\$99,236,113
Other Expenditures	\$23,999,716	\$40,003,676	\$38,539,493	\$38,539,493	\$38,559,905	\$38,559,905
Total	\$52,014,396	\$133,593,944	\$132,466,317	\$134,998,256	\$135,213,440	\$137,796,018
FTE Count	1,279	1,083	1,311	1,311	1,311	1,311

2022-2023 Budget Overview

- The Sheriff's Department covers expenses for 71% personnel services and 29% for contracts and services, other administrative cost and direct service cost and equipment.
- The Sheriff's Department funding sources includes General Fund and Special Revenue Funds.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- Council appropriation increase of 2,531,939 in 2022 and 2,582,578 in 2023 in Personnel Services to increase Corrections Officers from 650 (FTE) to 690 (FTE).

Website: <https://sheriff.cuyahogacounty.us/>

Soil and Water Conservation

The Soil and Water Conservation District Implement programs and practices that protect and restore healthy soil and water resources. There shall be no discrimination exercised against any person because of race, color, religion, national origin, sex, gender, ancestry, age, disability, sexual orientation, sexual identity, genetic information, political affiliation, or military or veteran status when fulfilling the purpose of this engagement.



Strategic Priorities & Key Performance Measures

- Goal 1.3: Deploy sustainable practices to support our competitive advantage

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Urban Tree Canopy – Trees Planted	4,000	5,000	5,000	5,000
Stormwater Pollution Plans Approved	96	100	100	100
School Programs	25	25	25	25

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$1,108,279	\$1,204,196	\$1,368,978	\$1,368,978	\$1,402,847	\$1,402,847
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Special Revenue Fund	\$983,279	\$1,079,196	\$1,243,978	\$1,243,978	\$1,277,847	\$1,277,847

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$994,191	\$1,165,958	\$1,189,235	\$1,189,235	\$1,223,104	\$1,223,104
Other Expenditures	\$210,005	\$190,823	\$179,743	\$179,743	\$179,743	\$179,743
Total	\$1,204,196	\$1,356,781	\$1,368,978	\$1,368,978	\$1,402,847	\$1,402,847
FTE Count	12	14	13	13	13	13

2022-2023 Budget Overview

- Soil and Water Conservation District is funded by the State of Ohio Department of Agriculture, with municipal contributions for technical assistance for water preservation, prevention and remediation of soil erosion, and a subsidy of \$125,000 provided by the County General Fund.
- Budget does not include any programmatic changes or staffing changes.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).

Soldiers' and Sailors' Monument

To operate, maintain and preserve the Cuyahoga County Soldiers' and Sailors' Monument pursuant to Ohio Rev. Code Sections 345.13 and 345.14, so as to educate the public as to the nature of war and to honor and perpetuate the memory of those Cuyahoga County men and women, whose military, political, and patriotic service during the Civil War (1861 – 1865) preserved the Union and ended slavery.

Strategic Priorities & Key Performance Measures

- Goal 1.1: Maximize our regional strengths and assets to help our local economy grow

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Number of Visitors	1,985*	16,006*	30,000	40,000
Number of Special Events	7*	8*	80	100
Veteran Group Events	2*	2*	5	7

*Monument was closed due to the COVID Pandemic

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$216,580	\$223,470	\$374,547	\$374,547	\$380,770	\$380,770
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$176,045	\$223,470	\$299,547	\$299,547	\$305,770	\$305,770
Special Revenue Fund	\$40,535	\$0	\$75,000	\$75,000	\$75,000	\$75,000

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$161,385	\$188,595	\$235,790	\$235,790	\$242,013	\$242,013
Other Expenditures	\$55,195	\$34,875	\$138,757	\$138,757	\$138,757	\$138,757
Total	\$216,580	\$223,470	\$374,547	\$374,547	\$380,770	\$380,770
FTE Count	3	3	6	6	6	6

2022-2023 Budget Overview

- The Monument has been staffed by three full-time and one part-time employee. Staff conducts ongoing tours and seasonal programs throughout the year. These include programs for Veteran Groups and other community events.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).



Website: <https://www.soldiersandsailors.com/>

Solid Waste Management District

The Cuyahoga Solid Waste District mission is to educate, empower, and enable people and municipalities across Cuyahoga County to reduce, reuse, and recycle, to reduce the environmental impact of waste.

Strategic Priorities & Key Performance Measures

- Goal 1.3: Deploy sustainable practices to support our competitive advantage

INDICATOR	2020 Actuals	2021 Target	2022 Target	2023 Target
Landfilled Waste	493,000 tons	485,000 tons	475,000 tons	465,000 tons
Residential/Commercial Recycling Rate	28%	30%	31%	32%

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$2,046,510	\$1,984,209	\$2,175,226	\$2,188,226	\$2,195,000	\$2,195,000
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$2,046,510	\$1,984,209	\$2,175,226	\$2,188,226	\$2,195,000	\$2,195,000

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$625,420	\$707,338	\$665,455	\$665,455	\$685,289	\$685,289
Other Expenditures	\$1,421,090	\$1,276,871	\$1,509,771	\$1,522,771	\$1,509,771	\$1,509,771
Total	\$2,046,510	\$1,984,209	\$2,175,226	\$2,188,226	\$2,195,000	\$2,195,000
FTE Count	7	7	7	7	7	7

2022-2023 Budget Overview

- The Solid Waste District is continuing the municipal grant program with emphasis on COVID-19 impacts and necessities.
- County implementation of Ordinance 2019-0005 banning county retail establishments providing disposable plastic bags at point of sale. The Solid Waste District provides \$50,000 in grant funding to support Ordinance operations and enforcement.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- Budget matches adopted budget by the Solid Waste District Board of Directors.
- Council increased the recommended budget by \$13,000 to match the match the budget adopted by the Solid Waste District Board of Directors.



Website: <https://cuyahogarecycles.org/>

Sustainability

The Department of Sustainability promotes environmentally sustainable business practices within the County. Through collaboration with businesses, non-profits, and other partners the department develops programs to incorporate sustainable methods, educates the public, and advises policies.

Strategic Priorities & Key Performance Measures

- Goal 1.3: Deploy sustainable practices to support our competitive advantage

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target
Greenhouse Gas Emissions	22,427,158	22,060,005	21,692,582	21,352,699
Solar Co-op Installations	36	40	44	48

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$577,205	\$416,501	\$317,417	\$317,417	\$325,487	\$325,487
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$236,124	\$261,765	\$305,279	\$305,279	\$313,349	\$313,349
Special Revenue Fund	\$341,081	\$154,736	\$12,138	\$12,138	\$12,138	\$12,138

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$233,565	\$252,652	\$263,826	\$263,826	\$271,896	\$271,896
Other Expenditures	\$343,640	\$163,849	\$53,591	\$53,591	\$53,591	\$53,591
Total	\$577,205	\$416,501	\$317,417	\$317,417	\$325,487	\$325,487
FTE Count	3	2	3	3	3	3

2022-2023 Budget Overview

- Personnel costs comprise the majority of Sustainability's General Fund budget with contractual expenditures compromising other special revenue budgets.
- Sustainability oversees the bike sharing cooperative within Cuyahoga County. The program provides revenues in the form of licensing fees.
- The tree canopy project continues into the third year. Sustainability and the County Planning Commission collaboratively coordinated the projects planning and execution.
- The Department will provide \$200,000 in funding from the Sustainability Project special revenue fund to the County Department of Development for the County Microgrid Project. The project is in the planning stage and funding will allow for consulting and evaluation services.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).



Website: <https://www.cuyahogacounty.us/sustainability>

Veterans Service Commission

The mission of the Veterans Service Commission is to continue to provide direct and indirect financial assistance and other benefits to veterans and their dependents who have met with an unexpected hardship resulting from illness, injury, or loss of employment, and meet eligibility requirements. The Commission has established outreach programs with other county, state, and federal agencies to assist veterans and their dependents with employment and training for employment, so they have all the tools needed to re-enter the workforce and not be dependent on this Commission for assistance. This Commission also assists in initiating claims for benefits, obtaining documents to substantiate proof for these benefits, provides free graves and funerals for honorably discharged indigent veterans, and procures grave markers for veterans.



Strategic Priorities & Key Performance Measures

- Goal 7.1: Provide a safety net for children, families, adults, and older persons to meet their immediate, basic needs
- Goal 7.2: End chronic homelessness for veterans, families, and youth
- Goal 7.5: Empower and support older persons to preserve their independence and help them age successfully

INDICATOR	2020 Actuals	2021 Actuals	2022 Target	2023 Target	2024 Target
Financial Assistance Granted	882	910	2,000	2,700	2,835
Transportation Granted	1,008	837	8,000	8,125	8250
Indigent Burials	51	31	100	105	110

* Note: COVID-19 had significant impacts on services in 2020 and 2021

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$5,857,659	\$3,625,298	\$7,438,048	\$7,688,423	\$7,508,966	\$7,759,341
HHS Levy Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$5,857,659	\$3,625,298	\$7,438,048	\$7,688,423	\$7,508,966	\$7,759,341
Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$2,178,739	\$2,381,192	\$2,517,695	\$2,768,070	\$2,588,613	\$2,838,988
Other Expenditures	\$3,678,919	\$1,244,106	\$4,920,353	\$4,920,353	\$4,920,353	\$4,920,353
Total	\$5,857,658	\$3,625,298	\$7,438,048	\$7,688,423	\$7,508,966	\$7,759,341
FTE Count	28	30	29	29	29	29

*All-Funds report included expenditures for the Veteran Service Fund. Expenditures not included in the Commissions budget.

2022-2023 Budget Overview

- The Budget for the Veterans Services Commission is set by a legislative allocation approved by the Veteran Services Commission Board of Commissioners based off the estimated valuation under the .25 mil criteria in the Ohio Revised Code.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- Council Budget Adjustment in the amount of \$250,375 to reach .25 Millage.

Workforce Development (Ohio Means Jobs - Cleveland/Cuyahoga)

The Cuyahoga County Workforce Development Board's mission is to develop and implement innovative partnerships and services that meet businesses' needs for qualified talent and provide residents access to careers and economic mobility.

Strategic Priorities & Key Performance Measures

- Goal 2.4: Match the skills of our workforce with the current and expected job needs of our businesses
- Goal 8.2: Co-create a coordinated, effective workforce system

INDICATOR	2022 Target
# New Clients Served	4,900
# Clients receiving job training	1,200
Adult - # Clients gainfully employed as a result of our services	2,300
Average Wage (Adult / Young Adult)	\$17.40 / \$13.55

Source of Funding and How it is Spent

SOURCES OF FUNDING	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
All Funds	\$10,065,250	\$12,192,177	\$12,278,226	\$12,278,226	\$11,761,484	\$11,761,484
HHS Levy Fund	\$838,559	\$1,500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Fund	\$10,065,250	\$15,383,303	\$12,278,226	\$12,278,226	\$11,761,484	\$11,761,484

*HHS Levy Funds are not included in the All Funds operating account budget.

**2020 and 2021 variance between revenues and expenditures is due to spending down prior years cash balances.

EXPENDITURE CATEGORY	2020 Actuals	2021 Actuals	2022 Recommended Budget	2022 Adopted Budget	2023 Recommended Budget	2023 Adopted Budget
Personnel Services	\$895,682	\$993,046	\$995,843	\$995,843	\$1,026,042	\$1,026,042
Other Expenditures	\$11,296,495	\$13,002,208	\$11,282,383	\$11,282,383	\$10,735,822	\$10,735,822
Total	\$12,192,177	\$13,995,253	\$12,278,226	\$12,278,226	\$11,761,864	\$11,761,864
FTE Count	11	10	11	11	11	11

2022-2023 Budget Overview

- Workforce Development will establish and provide impactful workforce services driving the success of business and economic opportunity, improving racial and economic equity for County residents, work toward making Ohio Means Jobs Cleveland-Cuyahoga County more visible and well recognized as a place for businesses, residents and partners to go for workforce needs and services, support innovation and continuous improvement in public workforce system operations and service delivery, and pursue innovation opportunities within the larger workforce ecosystem.
- 7% of Workforce Development's spending is associated with personnel, with the remaining being used for all other expenditures.
- HHS Levy funding supports the Educational Assistance Program, providing up to \$5,000.00 to qualifying residents seeking a post-secondary degree and/or program certification.

2022-2023 Revenue Enhancements/Recommended Budget Adjustments /Recommended ODI's

- Base budget adjustment to decrease flex benefits for two premium holidays (2022 only) and to decrease worker's compensation (2022 & 2023).
- Workforce Development was awarded subgrant in the amount of \$249,500 by ODJFS. Half of the award (\$124,750) was appropriated to the 2021 operating budget. The second half added as an adjustment for the 2022 budget.



**Cleveland–
Cuyahoga County**
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Website: <https://omjcc.us/>



Capital 2022 - 2023

Capital

Capital expenditures are reflected in both the County’s operating and capital budgets. Recurring capital costs, which include both equipment and furniture with a use life of three years or greater are captured in agency operating budgets in the capital outlays line.

On an All Funds basis, capital outlays totaled \$22 million and \$33.4 million in 2020 and 2021, respectively. The General Fund budget includes just under \$2 million for capital outlays spending in each year, making up 8% of the total budget.

The Capital Improvements Plan, or CIP for short, is a multi-year planning tool designed to assess and guide Cuyahoga County’s financial investment in its capital assets. The CIP allows Cuyahoga County leadership to understanding existing capital needs and guide administrative staff in applying for special revenue sources like grants to supplement the County’s available financial resources.

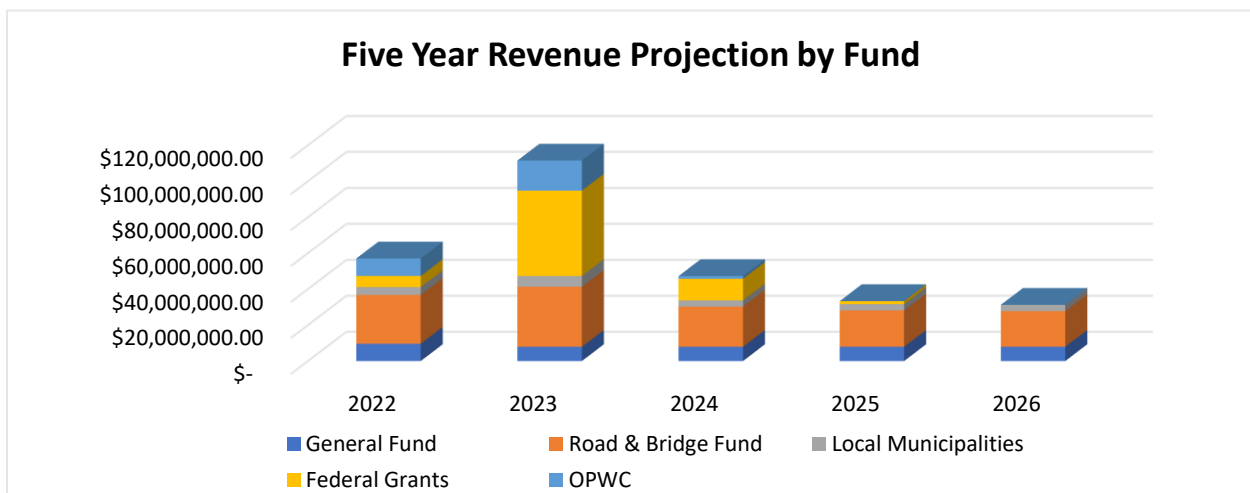
Nonrecurring capital costs are captured in the Capital Improvement Plan (CIP). Nonrecurring capital costs include investments in the County’s roads and bridges, reconstruction and rehabilitation of the County Airport’s runways and maintenance and rehabilitation of County facilities. The County prepares and adopts a five-year CIP that is monitored on a consistent basis and updated as appropriate.

Capital Improvement Plan Overview

The 2022-2026 CIP detailed in the following pages, projects the capital needs over a five-year period. It is important to remember that the CIP is a long-term planning document based on the best data available at the time of its creation. The further out the CIP extends from the current budget year, the more flexible the plan becomes in terms of the projects identified and the funding source(s) documented. Emergency capital projects arise each year that may require the CIP to be adjusted.

The 2022-2026 CIP includes capital projects under the purview of two Cuyahoga County agencies. Most of the projects, and the associated costs, are managed by the Department of Public Works. The Department of Public Works is comprised of multiple divisions, each of which oversee a unique set of capital projects: Facilities, Road and Bridge, and the County Airport. In addition, the 2022-2026 CIP includes a planned security upgrade to the Juvenile Justice Center, managed by the Juvenile Court.

The 2022-2026 CIP revenue sources is projected to total 280.3 million dollars. The table below provides a breakdown of allocations by year. Approximately 15% of this revenue is from the General Fund. 44% is projected to be received from Cuyahoga County’s Road and Bridge Fund, which is composed of taxes levied by the County on motor vehicle registrations. The final 41% of revenue is projected to be paid by various special revenue sources, which primarily includes federal and state grants and loans as well as dollars contributed by local municipalities.



Public Works – Facilities

\$21.8 million is planned for the construction, rehabilitation, maintenance, and repair of County-owned buildings and properties managed by the Department of Public Works. A \$6.8 million subsidy will be funded each year by General Fund. This amount includes only expenses anticipated during the 2022/2023 biennium. County facility projects are commonly fully funded by the General Fund, though special revenue may be included in the funding stream on occasion. However, the proposed CIP is not expected to be fully expended during the biennial budget years due to the variation in project start dates and the fact that most capital projects take multiple years to complete.

In budget years 2022/2023 the facilities Capital Improvement Plan focuses on critical sustainment projects to

- repair/replace building systems needed for County operations
- Code compliance repairs & improvements.

Although the facilities division would like to complete all the project listed on the CIP, they must prioritize which projects are most imperative. The facilities division currently uses a variety of consultants, who goes to each building and determines the useful life of the infrastructure and major assets. Based on the findings from the consultant's projects are then added to the CIP. A few of the proposed projects includes the Generator replacement at the Medical Examiner's Office, Fire Suppression & Alarm upgrades at the Old Courthouse and Water Intrusion Repairs at the Board of Elections.

Juvenile Court – Juvenile Justice Center Security System

\$3.9 million is planned for the installation of a new security system at the Juvenile Justice Center for 2022/2023 biennium. County Council has already approved and appropriated in full 7.2 million for this five-year project via passage of R2021-0111. Juvenile Court has executed a contract with Integrated Precision System, the capital portion of the cost accounted for in the CIP.

Public Works – Airport

Cuyahoga County is dedicated to the continuing development of the County Airport's Office and Industrial Park. Planning standards, building codes and relevant criteria are firmly established. The Airport's CIP totals \$9.9 million and is supported by a combination of funding from the Federal Aviation Administration and the County's General Fund, the latter of which represents the required 10% local match. Airport projects in 2022 and 2023, includes the construction of the Taxiway Extension, Design of New T-Hangers, and a Tie-down area/Taxiway. With the completion of its Runway Safety Area Improvement Project in mid-2019, there has been a significant decrease in revenues and expenses from 2018-2021. This was a multi-year project where 90% of the funding came from the Federal Aviation Administration. Airport project are not currently included in the 2022-2026 CIP funding breakdown because their funding sources have not yet been identified.

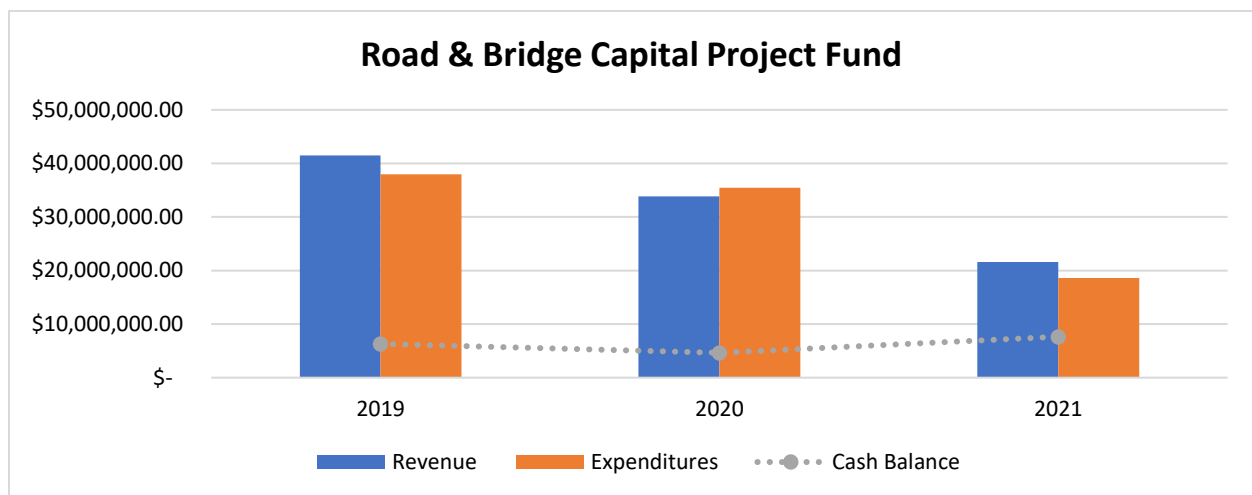
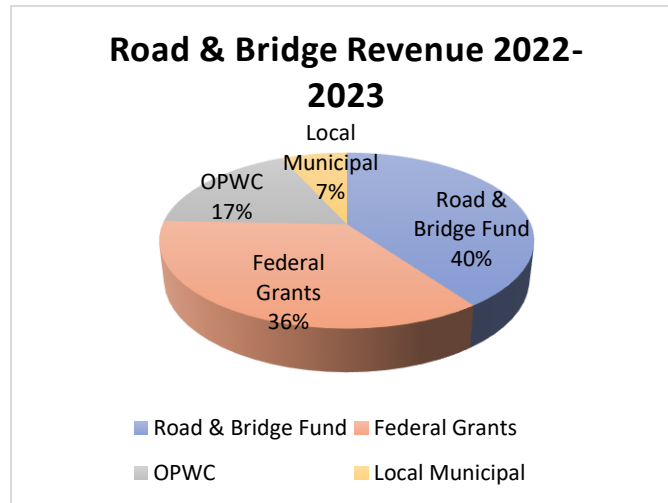
The Juvenile Court, Public Works Facilities and Public Works Airport are currently in the same Fund Zone. Information Technology (IT) currently has cash in this zone due to the implementation of our new ERP system which went live in 2020. The Medical Examiner also had a capital project which was including in this zone for their Forensic Science Lab, the project was closed out towards the end of 2021. At the end of 2021, this capital project zone received \$26.4 million in combined revenue, of which \$17.4 million was expended leaving a running cash balance of \$25.3 million. Of the \$25.3 million, 66% of the cash belongs to Public Works Facilities, 29% Juvenile Court and the remaining 6% belongs to IT. The airport does not currently have a cash balance.



Public Works – Road and Bridge

\$151 million is planned for investments in transportation infrastructures, construction, maintenance, and repair of roads and bridges within Cuyahoga County for 2022/20223 biennium. These projects are funded exclusively by non-General Fund sources. Each road and bridge project commonly feature a diverse funding stream. The Road & Bridge fund encompasses 40% of their revenue and is made up of motor vehicle tax dollars. Federal grants accounts for 36% of their revenue, OPWC which is a mixture of both grants and loans accounts for 17% of their revenue and the remaining 7% comes from municipal participation. At the

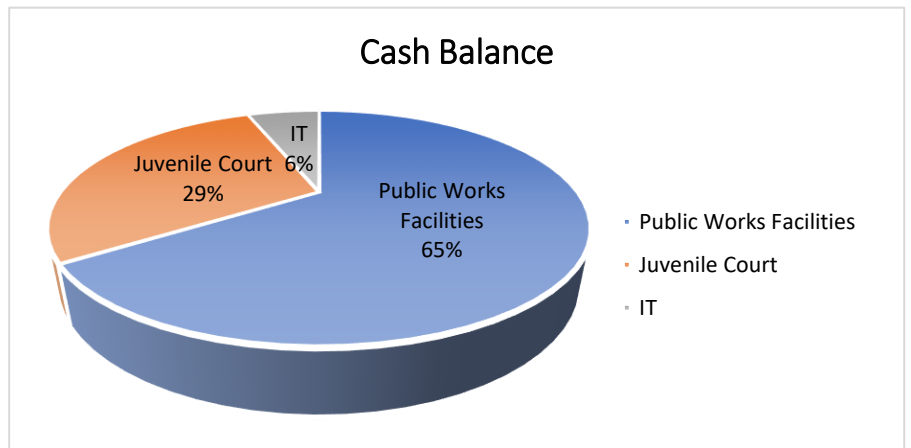
end of 2021, Road & Bridge capital project fund received \$21.6 million in combined revenue, of which \$18.6 million was expended leaving a running cash balance of \$7.6 million.



Public Works Road and Bridge inspectors will either receive inspection data from the field or a local municipality will send in a request regarding the condition of the bridge or roadway. The public works inspectors will then go out into the field and assess the damage. They survey the amount of damage and traffic patterns to determine the conditions. Based off the findings the project is then added to the CIP. Proposed projects include both annual allocations for standing programs like the Local Resurfacing Program and the Crack Sealing Program as well as major investments in road and bridge projects occurring in nearly every County Council district.

Capital Monitoring and Reporting

The Office of Budget and Management continuously monitors spending on capital projects and reports to both the County Executive and County Council. Agencies are held accountable for expenditures listed on the CIP.



Department of Public Works Capital Improvement Plans



Capital Improvement Plan – Airport

(Updated September 2021)

Department of Public Works - Airport Capital Improvement Plan			Updated: 9/24/2021		
BUILDING	PROJECT	ORIGINAL PROJECT COST	REVISED PROJECT COST	ESTIMATED GENERAL FUND IMPACT	Status Notes
2022					
CoAir	General Airport Services Contract	\$ 350,000.00	\$ 150,000.00	\$ 150,000.00	100% GF. If expenditures are tied to an approved FAA Grant 90% of the cost will be reimbursable
CoAir	Design of Taxiways for T-hangers/Environmental	\$ 350,000.00	\$ 200,000.00	\$ 200,000.00	100% GF
CoAir	Design of Tie-down area/Taxiway/Environmental	\$ 350,000.00	\$ 200,000.00	\$ 200,000.00	100% GF
CoAir	Environmental Wetland and Stream Deliniation	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	100% GF
CoAir	Design of New T-Hangers/Environmental	\$ 400,000.00	\$ 200,000.00	\$ 200,000.00	100% GF
CoAir	Construction of Taxiway "B" Extension	TBD	\$ 1,300,000.00	\$ 1,300,000.00	100% GF
CoAir	Wildlife Control	\$ 450,000.00	\$ 450,000.00	\$ 45,000.00	Dependent upon USDA Report and Recommendations. 100% GF until grants are awarded
CoAir	Construction Airport Admin. Building Roof Replacement	TBD	\$ 450,000.00	\$ 450,000.00	Design to be completed in 2021 by GAES Task
CoAir	Taxiway "A" Rehab. Construction and Construction Services	\$ 4,600,000.00	\$ 4,600,000.00	\$ 460,000.00	FAA Grant 90% FAA, 10% GF
TOTAL COST 2022		\$ 6,600,000.00	\$ 7,650,000.00	\$ 3,105,000.00	
BUILDING	PROJECT	ORIGINAL PROJECT COST	REVISED PROJECT COST	ESTIMATED GENERAL FUND IMPACT	Status Notes
2023					
CoAir	General Airport Services Contract	\$ 350,000.00	\$ 200,000.00	\$ 200,000.00	100% GF. If expenditures are tied to an approved FAA Grant 90% of the cost will be reimbursable
CoAir	Tie-down area/ Taxiway	\$ 1,200,000.00	\$ 1,200,000.00	\$ 1,200,000.00	100% GF Revenue Generating
CoAir	Taxi Lanes for new T-Hangers	\$ 900,000.00	\$ 900,000.00	\$ 900,000.00	May be eligibility for ODOT Aviation Grant at 50% Reimbursable
TOTAL COST 2023		\$ 2,450,000.00	\$ 2,300,000.00	\$ 2,300,000.00	

Capital Improvement Plan – Airport

(continued)

BUILDING	PROJECT	ORIGINAL PROJECT COST	REVISED PROJECT COST	ESTIMATED GENERAL FUND IMPACT	Status Notes
2024					
CoAir	Future Airport Infrastructure Improvements	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	100% GF
CoAir	General Airport Services Contract	\$ 350,000.00	\$ 200,000.00	\$ 200,000.00	100% GF. If expenditures are tied to an approved FAA Grant 90% of the cost will be reimbursable
CoAir	New T-Hanger Construction	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00	100% GF Revenue Generating
CoAir	Construction Self-Serve Fuel Farm	\$ 700,000.00	\$ 700,000.00	\$ 700,000.00	100% GF Revenue Generating
	TOTAL COST 2024	\$ 3,550,000.00	\$ 3,400,000.00	\$ 3,400,000.00	
2025					
CoAir	Future Airport Infrastructure Improvements	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00	100% GF
CoAir	New T-Hanger Construction	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	100% GF Revenue Generating
CoAir	General Airport Services Contract	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	100% GF. If expenditures are tied to an approved FAA Grant 90% of the cost will be reimbursable
	TOTAL COST 2024	\$ 2,850,000.00	\$ 2,850,000.00	\$ 2,850,000.00	
2026					
CoAir	Future Airport Infrastructure Improvements	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	100% GF
CoAir	Future Large Hanger and Infrastructure	\$ 2,500,000.00	\$ 2,500,000.00	\$ 2,500,000.00	100% GF Revenue Generating
CoAir	General Airport Services Contract	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	100% GF. If expenditures are tied to an approved FAA Grant 90% of the cost will be reimbursable
	TOTAL COST 2024	\$ 3,850,000.00	\$ 3,850,000.00	\$ 3,850,000.00	

Capital Improvement Plan – Road and Bridge

(updated March 2022)

Program	COUNCIL DISTRICT	PROJECT	Funding Program	Funding Source	Municipality	Estimated Construction Costs	Federal Participation	OPWC GRANT	OPWC LOAN	NEW \$5.00 BUDGET	\$5.00 BUDGET	\$7.50 BUDGET	Road and Bridge	Muni / Other Const		
PROFESSIONAL SERVICES	ROAD & BRIDGE	Misc. Anticipated General Engineering Contracts	\$ 7.50 Fund	County	Various	1,100,000						1,100,000	1,100,000			
		Schaaf Rd. Bridge 02.89	New \$5.00 Fund	County	Various	400,000						400,000	-	400,000		
		General Engineering Contract	\$ 7.50 Fund	County	Various	400,000							400,000	400,000		
		General Engineering Contract	\$ 7.50 Fund	County	Various	400,000							400,000	400,000		
		Construction Management	\$ 7.50 Fund	County	Various	300,000							300,000	300,000		
		Construction Material Testing	\$ 7.50 Fund	County	Various	150,000							150,000	150,000		
						Total Engineering Costs	2,750,000	-	-	-	400,000	2,350,000	2,750,000	-		
FEDERAL AID	ROAD	6 & 9 Forbes Road Resurfacing	\$ 5.00 Fund	Federal (80/10/10)	Oakwood VII. and Bedford Hts	980,000	650,000			165,000			165,000	165,000		
		2 Hilliard Road Resurfacing	\$ 5.00 Fund	Federal (80/10/10)	Lakewood	3,000,000	2,400,000				300,000			300,000	300,000	
		10 Superior Road Rehabilitation	\$ 7.50 Fund	Federal (80/20), OPWC, Muni	East Cleveland & Cleveland Hts	3,291,000	642,000	1,160,000					1,435,000	1,435,000	54,000	
	BRIDGE	6 Old Rockside Bridge 00.42	\$ 5.00 Fund	Federal (80/20), OPWC	Independence	6,500,000	2,500,000	1,760,000				2,240,000		2,240,000		
						Total Federal Aid Projects	13,771,000	6,192,000	2,920,000	-	165,000	2,540,000	1,435,000	4,140,000	519,000	
COUNTY ADMINISTERED PROJECTS	ROAD	Priority Resurfacing Program	\$ 7.50 Fund	100% County	Various	1,000,000						1,000,000	1,000,000			
		County Administered Projects	\$ 7.50 Fund	County/Muni (80/20)	Various											
		8 Garfield Heights Blvd Rehab	\$7.50 Fund	County/Muni (80/20), OPWC	Garfield Heights	1,900,000		950,000					760,000	760,000	190,000	
		10 Green Road Rehabilitation	New \$5.00 Fund	County/Muni (80/20), OPWC	Cleveland	1,100,000		550,000			440,000			440,000	110,000	
		4 West Ridgewood Drive Rehabilitation	\$ 7.50 Fund	County/Muni (80/20)	Parma	2,000,000							1,600,000	1,600,000	400,000	
		10 Ivanhoe Road	\$ 7.50 Fund	County/Muni (80/20), OPWC	Cleveland & East Cleveland	1,340,000		402,000					750,400	750,400	187,600	
		8 Dunham Road Rehabilitation	\$ 7.50 Fund	County/Muni (80/20), OPWC	Maple Heights	1,800,000		810,000					792,000	792,000	198,000	
		5 Stearns Road Rehabilitation	\$7.50 Fund	County/OPWC	Olmsted Township	3,854,455		2,119,938					1,734,517	1,734,517		
	BRIDGE	9 Warrensville Center Bridges 0592	New \$5.00 Fund	100% County	Shaker Heights	4,500,000		1,983,173				2,516,827		2,516,827		
		Bridge Maintenance Repairs	\$ 7.50 Fund	100% County	Various	500,000							500,000	500,000		
		Bridge Program Emergency Repairs	\$ 7.50 Fund	100% County	Various	1,000,000							1,000,000	1,000,000		
		Culvert Group	\$ 7.50 Fund	County/Muni (80/20)	Various	1,250,000							1,000,000	1,000,000	250,000	
						Total Local Projects County Administered	20,244,455	-	6,815,111	-	440,000	2,516,827	9,136,917	12,093,744	1,335,600	

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Capital Improvement Plan – Road and Bridge

(continued)

Program	COUNCIL DISTRICT	PROJECT	Funding Program	Funding Source	Municipality	Estimated Construction Costs	Federal Participation	OPWC GRANT	OPWC LOAN	NEW \$5.00 BUDGET	\$5.00 BUDGET	\$7.50 BUDGET	Road and Bridge	Muni / Other Const		
LOCAL PROJECTS MUNI ADM	ROAD	Local Resurfacing Program	New \$5.00 Fund/ \$7.50 Fund	County/Local (50/50)	Various	5,000,000				1,000,000		1,500,000	2,500,000	2,500,000		
		Crack Sealing Program	New \$5.00 Fund	County	Various	250,000				250,000.00			250,000			
		Pavement Management Program	New \$5.00 Fund	County	Various	2,250,000					750,000		1,500,000	2,250,000		
		Total Local Projects Muni Administered						7,500,000	-	-	-	2,000,000	-	3,000,000	5,000,000	2,500,000
LAND	PAVEMENT	Land	\$ 7.50 Fund	County	Various	40,000						40,000	40,000			
		Boston Rd Bridge	\$ 7.50 Fund	County		20,000							20,000	20,000		
		Warner Culvert 00.20	\$ 7.50 Fund	County	Valley View	20,000							20,000	20,000		
		Chagrin Rd Bridge	\$ 7.50 Fund	County		20,000							20,000	20,000		
		Rockside Rd Bridge 03.32 & 03.23	\$ 7.50 Fund	County	Independence/Valley View	50,000							50,000	50,000		
		W. 130th Street Bridge 02.26	\$ 7.50 Fund	County		10,000							10,000	10,000		
		Total Land Purchases						160,000	-	-	-	-	-	160,000	160,000	-
		MISC.	MISC.	Misc. Projects/Amendments/ Other Capital Expenditures	\$ 7.50 Fund	County	Various	650,000						650,000	650,000	
NOACA	\$ 7.50 Fund			County		225,000							225,000	225,000		
Schaaf Issue II Loan	\$ 7.50 Fund			County		70,000.00							70,000	70,000		
Royalton Road Loan	\$ 7.50 Fund			County		17,225							17,225	17,225		
Pedestrian Bridge Payment	\$ 7.50 Fund			County		2,000,000							2,000,000	2,000,000		
Ask Reply	\$ 7.50 Fund			County		20,727							20,727	20,727		
Total Misc.						2,982,953	-	-	-	-	-	2,982,953	2,982,953	-		
Total Capital Projects - 2022						2022 CIP TOTALS	47,408,408	6,192,000	9,735,111	-	2,605,000	5,456,827	19,064,870	27,126,697	4,354,600	

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Capital Improvement Plan – Road and Bridge

(continued)

Program	COUNCIL DISTRICT	PROJECT	Funding Program	Funding Source	Municipality	Estimated Construction Costs	Federal Participation	OPWC GRANT	OPWC LOAN	NEW \$5.00 BUDGET	\$5.00 BUDGET	\$7.50 BUDGET	Road and Bridge	Muni / Other Const		
PROFESSIONAL SERVICES	ROAD & BRIDGE	General Engineering Contract	\$ 7.50 Fund	County	Various	1,500,000						1,500,000	1,500,000			
		General Engineering Contract	\$ 7.50 Fund	County	Various	400,000						400,000	400,000			
		General Engineering Contract	\$ 7.50 Fund	County	Various	400,000						400,000	400,000			
		Construction Management	\$ 7.50 Fund	County	Various	300,000							300,000	300,000		
		Construction Material Testing	\$ 7.50 Fund	County	Various	150,000							150,000	150,000		
							Total Engineering Costs	2,750,000	-	-	-	-	-	2,750,000	2,750,000	-
FEDERAL AID	ROAD	6 Broadway Avenue Resurfacing	\$ 5.00 Fund	Federal (80/10/10)	Oakwood Village	2,030,000	970,000				530,000		530,000	530,000		
		2 & 4 Sheldon Road Resurfacing	\$5.00 Fund	Federal (80/10/10)	Brook Park and Middleburg Hts	810,000	590,000				110,000		110,000	110,000		
		8 Grant Avenue Resurfacing	\$5.00 Fund	Federal (80/10/10)	Cuyahoga Heights and Cleveland	1,110,000	500,000				305,000		305,000	305,000		
		0 & 1 East 200 th Street Resurfacing	\$5.00 Fund	Federal (80/10/10)	Euclid and Cleveland	1,760,000	1,060,000				350,000		350,000	350,000		
		8 Rockside Road Resurfacing	\$5.00 Fund	Federal (80/10/10)	Maple Heights	2,290,000	1,460,000				415,000		415,000	415,000		
		1 Clague Road Resurfacing	\$5.00 Fund	Federal (80/10/10)	North Olmsted	880,000	480,000				200,000		200,000	200,000		
		Wilson Mills Road Resurfacing – Richmond Hts	New \$ 5.00 Fund	Federal (80/10/10)	Richmond Heights	910,000	450,000				230,000		230,000	230,000		
	11 Green Road Resurfacing – South Euclid	New \$ 5.00 Fund	Federal (80/10/10)	South Euclid	3,360,000	2,688,000				336,000		336,000	336,000			
	BRIDGE	6 Pleasant Valley 09.03 & 09.68	\$ 5.00 Fund	LBR (80/20)	Independence, Valley View	19,000,000	8,951,120	4,796,490	4,796,490			455,900		455,900		
		6 Pleasant Valley 09.35	\$ 5.00 Fund	LBR	Independence	4,000,000	-				4,000,000		4,000,000			
		1 & 2 Hilliard Boulevard 08.57	\$ 5.00 Fund	STP (80/20)	Rocky River, Lakewood	40,000,000	27,300,000	6,250,000			6,450,000		6,450,000			
		6 North Main Street Bridge 00.12		LBR Federal (80/20)	Village of Chagrin Falls	3,950,000	3,027,932	922,068								
							Total Federal Aid Projects	80,100,000	47,477,052	11,968,558	4,796,490	566,000	12,815,900	-	13,381,900	2,476,000
COUNTY ADMINISTERED PROJECTS	ROAD	Priority Resurfacing Program	\$ 7.50 Fund	100% County	Various	1,000,000						1,000,000	1,000,000			
		R&B Repair Contract	\$ 7.50 Fund	100% County	Various	500,000							500,000	500,000		
		County Administered Projects	New \$5.00/\$ 7.50 Fund	County/Muni (80/20)	Various	3,750,000					1,000,000		2,000,000	3,000,000	750,000	
	BRIDGE	Bridge Program Emergency Repairs	\$ 7.50 Fund	100% County	Various	1,000,000							1,000,000	1,000,000		
		Bridge Maintenance Repairs	\$ 7.50 Fund	100% County	Various	500,000							500,000	500,000		
		Culvert Group	\$ 7.50 Fund	County/Muni (80/20)	Various	250,000							200,000	200,000	50,000	
		6 Warner Road Culvert C-00.20	\$ 7.50 Fund	County/Local (80/20)	Valley View	1,000,000							800,000	800,000	200,000	
		6 Chagrin River Road Bridge 02.40	\$ 5.00 Fund	100% County	Bentleyville	2,184,000						2,184,000.00		2,184,000		
						Total Local Projects County Administered	10,184,000	-	-	-	1,000,000	2,184,000	6,000,000	9,184,000	1,000,000	

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Capital Improvement Plan – Road and Bridge

(continued)

Program	COUNCIL DISTRICT	PROJECT	Funding Program	Funding Source	Municipality	Estimated Construction Costs	Federal Participation	OPWC GRANT	OPWC LOAN	NEW \$5.00 BUDGET	\$5.00 BUDGET	\$7.50 BUDGET	Road and Bridge	Muni / Other Const	
LOCAL PROJECTS MUNI ADM	ROAD	Local Resurfacing Program	New \$5.00/\$ 7.50 Fund	County/Local (50/50)	Various	5,000,000				1,000,000		1,500,000	2,500,000	2,500,000	
		Crack Sealing Program	New \$5.00 Fund	County	Various	250,000				250,000.00				250,000	
	PAVEMENT	Pavement Management Program	New \$5.00/\$ 7.50 Fund	County	Various	2,250,000				750,000			1,500,000	2,250,000	
		Total Local Projects Muni Administered					7,500,000	-	-	-	2,000,000	-	3,000,000	5,000,000	2,500,000
LAND															
	Land	\$ 7.50 Fund	County	Various	100,000							100,000	100,000		
	Total Land Purchases					100,000	-	-	-	-	-	100,000	100,000	-	
MISC.															
	Misc. Projects/Amendments/ Other Capital Expenditures	\$ 7.50 Fund	County	Various	650,000							650,000	650,000		
	NOACA	\$ 7.50 Fund	County		225,000							225,000	225,000		
	Schaaf Issue II Loan	\$ 7.50 Fund	County		70,000.00							70,000	70,000		
	Royalton Road Loan	\$ 7.50 Fund	County		17,225							17,225	17,225		
	Pedestrian Bridge Payment	\$ 7.50 Fund	County		2,000,000							2,000,000	2,000,000		
	Ask Reply	\$ 7.50 Fund	County		20,727							20,727	20,727		
Total Misc.					2,982,953	-	-	-	-	-	2,982,953	2,982,953	-		
Total Capital Projects - 2023					2023 CIP TOTALS	103,616,953	47,477,052	11,968,558	4,796,490	3,566,000	14,999,900	14,832,953	33,398,853	5,976,000	

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Capital Improvement Plan – Road and Bridge

(continued)

Program	COUNCIL DISTRICT	PROJECT	Funding Program	Funding Source	Municipality	Estimated Construction Costs	Federal Participation	OPWC GRANT	OPWC LOAN	NEW \$5.00 BUDGET	\$5.00 BUDGET	\$7.50 BUDGET	Road and Bridge	Muni / Other Const		
PROFESSIONAL SERVICES	ROAD & BRIDGE	General Engineering Contract	\$7.50 Fund	County	Various	1,500,000						1,500,000	1,500,000			
		General Engineering Contract	\$ 7.50 Fund	County	Various	400,000						400,000	400,000			
		General Engineering Contract	\$ 7.50 Fund	County	Various	400,000						400,000	400,000			
		Construction Management	\$ 7.50 Fund	County	Various	300,000						300,000	300,000			
		Construction Material Testing	\$ 7.50 Fund	County	Various	150,000						150,000	150,000			
		Total Engineering Costs					2,750,000	-	-	-	-	-	2,750,000	2,750,000	-	
		FEDERAL AID	ROAD	Federal Aid	New \$5.00 fund/\$5.00 Fund	Federal (80/10/10)	Various	3,000,000				1,000,000	2,000,000		3,000,000	
				BRIDGE	6 Rockside Rd Bridge No. 03.32 & 03.23	\$ 5.00 Fund	STP Federal (80/20)	Independence/Valley View	15,000,000	12,000,000	1,500,000			1,500,000		1,500,000
Total Federal Aid Projects								18,000,000	12,000,000	1,500,000	-	1,000,000	3,500,000	-	4,500,000	-
COUNTY ADMINISTERED PROJECTS	ROAD	Priority Resurfacing Program	\$ 7.50 Fund	100% County	Various	1,000,000						1,000,000	1,000,000			
		R&B Repair Contract	\$ 7.50 Fund	100% County	Various	500,000						500,000	500,000			
		County Administered Projects	New\$5.00 fund/\$ 7.50 Fund	County/Muni (80/20)	Various	3,750,000					1,000,000	2,000,000	3,000,000	750,000		
	BRIDGE	Bridge Program Emergency Repairs	\$ 7.50 Fund	100% County	Various	1,000,000						1,000,000	1,000,000			
		Bridge Maintenance Repairs	\$ 7.50 Fund	100% County	Various	500,000						500,000	500,000			
		Culvert Group	\$ 7.50 Fund	County/Muni (80/20)	Various	1,250,000						1,000,000	1,000,000	250,000		
		Total Local Projects County Administered					8,000,000	-	-	-	1,000,000	-	6,000,000	7,000,000	1,000,000	

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Capital Improvement Plan – Road and Bridge

(continued)

Program	COUNCIL DISTRICT	PROJECT	Funding Program	Funding Source	Municipality	Estimated Construction Costs	Federal Participation	OPWC GRANT	OPWC LOAN	NEW \$5.00 BUDGET	\$5.00 BUDGET	\$7.50 BUDGET	Road and Bridge	Muni / Other Const	
ROAD LOCAL PROJECTS MUNI ADM		Local Resurfacing Program	New\$5.00 fund/\$ 7.50 Fund	County/Local (50/50)	Various	5,000,000				1,000,000		1,500,000	2,500,000	2,500,000	
		Crack Sealing Program	New \$5.00 Fund	County	Various	250,000				250,000.00			250,000		
		Pavement Management Program	New\$5.00 fund/\$ 7.50 Fund	County	Various	2,250,000				750,000		1,500,000	2,250,000		
		Total Local Projects Muni Administered					7,500,000	-	-	-	2,000,000	-	3,000,000	5,000,000	2,500,000
LAND		Land	\$ 7.50 Fund	County	Various	100,000						100,000	100,000		
		Total Land Purchases					100,000	-	-	-	-	-	100,000	100,000	-
		Misc. Projects/Amendments/ Other Capital Expenditures	\$ 7.50 Fund	County	Various	650,000						650,000	650,000		
MISC.		NOACA	\$ 7.50 Fund	County		225,000						225,000	225,000		
		Schaaf Issue II Loan	\$ 7.50 Fund	County		70,000.00						70,000	70,000		
		Royalton Road Loan	\$ 7.50 Fund	County		17,225						17,225	17,225		
		Pedestrian Bridge Payment	\$ 7.50 Fund	County		2,000,000						2,000,000	2,000,000		
		Ask Reply	\$ 7.50 Fund	County		20,727						20,727	20,727		
		Total Misc.					2,982,953	-	-	-	-	-	2,982,953	2,982,953	-
Total Capital Projects - 2024						2024 CIP TOTALS	39,332,953	12,000,000	1,500,000	-	4,000,000	3,500,000	14,832,953	22,332,953	3,500,000

2024

Capital Improvement Plan – Road and Bridge

(continued)

Program	COUNCIL DISTRICT	PROJECT	Funding Program	Funding Source	Municipality	Estimated Construction Costs	Federal Participation	OPWC GRANT	OPWC LOAN	NEW \$5.00 BUDGET	\$5.00 BUDGET	\$7.50 BUDGET	Road and Bridge	Muni / Other Const	
PROFESSIONAL SERVICES	ROAD & BRIDGE	General Engineering Contract	\$ 7.50 Fund	County	Various	1,500,000						1,500,000	1,500,000		
		General Engineering Contract	\$ 7.50 Fund	County	Various	400,000						400,000	400,000		
		General Engineering Contract	\$ 7.50 Fund	County	Various	400,000						400,000	400,000		
		Construction Management	\$ 7.50 Fund	County	Various	300,000						300,000	300,000		
		Construction Material Testing	\$ 7.50 Fund	County	Various	150,000						150,000	150,000		
		Total Engineering Costs					2,750,000	-	-	-	-	-	2,750,000	2,750,000	-
FEDERAL AID	ROAD	Federal Aid	New \$5.00 Fund/\$5.00 Fund	Federal (80/10/10)	Various	3,000,000				1,000,000	2,000,000		3,000,000		
	BRIDGE	Federal Aid	\$7.50 Fund	Federal (80/20)	Various	1,000,000						1,000,000	1,000,000		
		6 SchAAF Rd Bridge 02.89	\$5.00 Fund	Federal (80/20) LBR	Independence	2,096,000	1,676,800					419,200	419,200		
Total Federal Aid Projects					6,096,000	1,676,800	-	-	1,000,000	2,419,200	1,000,000	4,419,200	-		
COUNTY ADMINISTERED PROJECTS	ROAD	Priority Resurfacing Program	\$ 7.50 Fund	100% County	Various	1,000,000						1,000,000	1,000,000		
		R&B Repair Contract	\$ 7.50 Fund	100% County	Various	500,000						500,000	500,000		
		County Administered Projects	New \$5.00 Fund/\$ 7.50 Fund	County/Muni (80/20)	Various	3,750,000				1,000,000		2,000,000	3,000,000	750,000	
	BRIDGE	Bridge Program Emergency Repairs	\$ 7.50 Fund	100% County	Various	1,000,000						1,000,000	1,000,000		
		Bridge Maintenance Repairs	\$ 7.50 Fund	100% County	Various	500,000						500,000	500,000		
		Culvert Group	\$ 7.50 Fund	County/Muni (80/20)	Various	1,250,000						1,000,000	1,000,000	250,000	
Total Local Projects County Administered					8,000,000	-	-	-	1,000,000	-	6,000,000	7,000,000	1,000,000		

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Capital Improvement Plan – Road and Bridge

(continued)

Program	COUNCIL DISTRICT	PROJECT	Funding Program	Funding Source	Municipality	Estimated Construction Costs	Federal Participation	OPWC GRANT	OPWC LOAN	NEW \$5.00 BUDGET	\$5.00 BUDGET	\$7.50 BUDGET	Road and Bridge	Muni / Other Const	
LOCAL PROJECTS MUNI ADM	ROAD	Local Resurfacing Program	New \$5.00 Fund/\$ 7.50 Fund	County/Local (50/50)	Various	5,000,000				1,000,000		1,500,000	2,500,000	2,500,000	
		Crack Sealing Program	New \$5.00 fund	County	Various	250,000				250,000.00				250,000	
	PAVEMENT	Pavement Management Program	New \$5.00 Fund	County	Various	2,250,000				750,000		1,500,000	2,250,000		
		Total Local Projects Muni Administered					7,500,000	-	-	-	2,000,000	-	3,000,000	5,000,000	2,500,000
	LAND	Land		\$ 7.50 Fund	County	Various	100,000						100,000	100,000	
Total Land Purchases					100,000	-	-	-	-	-	100,000	100,000	-		
MISC. Projects/Amendments/ Other Capital Expenditures			\$ 7.50 Fund	County	Various	650,000						650,000	650,000		
MISC.	NOACA		\$ 7.50 Fund	County		225,000						225,000	225,000		
	Schaaf Issue II Loan		\$ 7.50 Fund	County		70,000.00						70,000	70,000		
	Royalton Road Loan		\$ 7.50 Fund	County		17,225						17,225	17,225		
	Total Misc.					962,225	-	-	-	-	-	962,225	962,225	-	
Total Capital Projects - 2025					2025 CIP TOTALS	25,408,225	1,676,800	-	-	4,000,000	2,419,200	13,812,225	20,231,425	3,500,000	

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Capital Improvement Plan – Road and Bridge

(continued)

Program	COUNCIL DISTRICT	PROJECT	Funding Program	Funding Source	Municipality	Estimated Construction Costs	Federal Participation	OPWC GRANT	OPWC LOAN	NEW \$5.00 BUDGET	\$5.00 BUDGET	\$7.50 BUDGET	Road and Bridge	Muni / Other Const	
PROFESSIONAL SERVICES	ROAD & BRIDGE	General Engineering Contract	\$ 7.50 Fund	County	Various	1,500,000						1,500,000	1,500,000		
		General Engineering Contract	\$ 7.50 Fund	County	Various	400,000						400,000	400,000		
		General Engineering Contract	\$ 7.50 Fund	County	Various	400,000						400,000	400,000		
		Construction Management	\$ 7.50 Fund	County	Various	300,000						300,000	300,000		
		Construction Material Testing	\$ 7.50 Fund	County	Various	150,000						150,000	150,000		
		Total Engineering Costs					2,750,000	-	-	-	-	-	2,750,000	2,750,000	-
FEDERAL AID	ROAD BRIDGE	Federal Aid	New \$5.00 Fund/\$5.00 Fund	Federal (80/10/10)	Various	3,000,000				1,000,000	2,000,000		3,000,000		
		Federal Aid	\$ 7.50 Fund	Federal (80/20)	Various	1,000,000						1,000,000	1,000,000		
		Total Federal Aid Projects					4,000,000	-	-	-	1,000,000	2,000,000	1,000,000	4,000,000	-
COUNTY ADMINISTERED PROJECTS	ROAD	Priority Resurfacing Program	\$ 7.50 Fund	100% County	Various	1,000,000						1,000,000	1,000,000		
		R&B Repair Contract	\$ 7.50 Fund	100% County	Various	500,000						500,000	500,000		
		County Administered Projects	New \$5.00 fund/\$ 7.50 Fund	County/Muni (80/20)	Various	3,750,000					1,000,000	2,000,000	3,000,000	750,000	
	BRIDGE	Bridge Program Emergency Repairs	\$ 7.50 Fund	100% County	Various	1,000,000						1,000,000	1,000,000		
		Bridge Maintenance Repairs	\$ 7.50 Fund	100% County	Various	500,000						500,000	500,000		
		Culvert Group	\$ 7.50 Fund	County/Muni (80/20)	Various	1,250,000						1,000,000	1,000,000	250,000	
Total Local Projects County Administered					8,000,000	-	-	-	1,000,000	-	6,000,000	7,000,000	1,000,000		

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Capital Improvement Plan – Road and Bridge

(continued)

Program	COUNCIL DISTRICT	PROJECT	Funding Program	Funding Source	Municipality	Estimated Construction Costs	Federal Participation	OPWC GRANT	OPWC LOAN	NEW \$5.00 BUDGET	\$5.00 BUDGET	\$7.50 BUDGET	Road and Bridge	Muni / Other Const	
LOCAL PROJECTS MUNI ADM	ROAD	Local Resurfacing Program	New \$5.00 fund/\$ 7.50 Fund	County/Local (50/50)	Various	5,000,000				1,000,000		1,500,000	2,500,000	2,500,000	
		Crack Sealing Program	New \$5.00 Fund	County	Various	250,000				250,000.00			250,000		
	PAVEMENT	Pavement Management Program	New \$5.00 fund/\$ 7.50 Fund	County	Various	2,250,000				750,000		1,500,000	2,250,000		
		Total Local Projects Muni Administered					7,500,000	-	-	-	2,000,000	-	3,000,000	5,000,000	2,500,000
LAND		Land	\$ 7.50 Fund	County	Various	100,000						100,000	100,000		
		Total Land Purchases					100,000	-	-	-	-	-	100,000	100,000	-
MISC.		Misc. Projects/Amendments/ Other Capital Expenditures	\$ 7.50 Fund	County	Various	650,000						650,000	650,000		
		NOACA	\$ 7.50 Fund	County		225,000						225,000	225,000		
		Schaaf Issue II Loan	\$ 7.50 Fund	County		70,000.00						70,000	70,000		
		Royalton Road Loan	\$ 7.50 Fund	County		17,225						17,225	17,225		
		Total Misc.					962,225	-	-	-	-	-	962,225	962,225	-
Total Capital Projects - 2026						2026 CIP TOTALS	23,312,225	-	-	-	4,000,000	2,000,000	13,812,225	19,812,225	3,500,000

2026

Capital Improvement Plan – Facilities

(Updated June 2021)

OBM INDEX	BUILDING	PROJECT	ORIGINAL PROJECT COST	REVISED PROJECT COST	ESTIMATED GENERAL FUND IMPACT	DELIVERY METHOD JUSTIFICATION	STATUS NOTES
		2022					
	Various	Parking Lot Sealants (CHS-1642-JJC)	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	
	Various	County Parking Structural Assessments	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	
	BOE	Water Intrusion Urgent Repairs	\$ 325,000.00	\$ 325,000.00	\$ 325,000.00	COUNTY PUBLIC WORKS TRADES PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Scoping in Progress
	OCH	Fire Suppression & Alarm Upgrades	\$ 1,267,540.00	\$ 1,267,540.00	\$ 1,267,540.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Building Assessment Documented Project
	JEH	Roof Drain Re-line	\$ 195,000.00	\$ 195,000.00	\$ 195,000.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Building Assessment Documented Project
	JEH	Elevator Modernization	\$ 468,000.00	\$ 468,000.00	\$ 468,000.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Deferred from 2020 Program
	HPG	Eastside Elevator Cab #2 Modernization	\$ 150,000.00	\$ 150,000.00	\$ -	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Deferred from 2020 Program
	ME	Generator Replacement	\$ 1,035,000.00	\$ 1,450,000.00	\$ 1,450,000.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Design in Progress
	METZ	Elevator Upgrades	\$ 292,464.64	\$ 292,464.64	\$ 292,464.64	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Building Assessment Documented Project
	METZ	Repair Roof Walls, Scrape & Reseal	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Building Assessment Documented Project
	OCH	Electrical Distribution - Xfmr Replacement	\$ 628,700.00	\$ 628,700.00	\$ 628,700.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Building Assessment Documented Project
	JJC	Exterior Building Envelope Repairs	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Building Assessment Documented Project
	JC-HPG	Tunnel Repairs	\$ 158,545.00	\$ 158,545.00	\$ 158,545.00	COUNTY PUBLIC WORKS TRADES PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Project Deferred from 2020 program
	JC	JC Security Hardening	\$ 1,228,187.00	\$ 1,228,187.00	\$ 1,228,187.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	2021 Hardening Study Draft
	JC	Atrium Water Intrusion Repairs	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	COUNTY PUBLIC WORKS TRADES PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Project Deferred from 2020 program
	JC	High Voltage Reconfiguration & Upgrades	\$ 525,000.00	\$ 525,000.00	\$ 525,000.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Design in Progress
	JC	Exterior Overhang Repairs	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Building Assessment Documented Project

Capital Improvement Plan – Facilities

(continued)

OBM INDEX	BUILDING	PROJECT	ORIGINAL PROJECT COST	REVISED PROJECT COST	ESTIMATED GENERAL FUND IMPACT	DELIVERY METHOD JUSTIFICATION	STATUS NOTES
	JC	All Elevators Drive Upgrades	\$ 180,000.00	\$ 180,000.00	\$ 180,000.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Vertical Transportation Assessment Documented Project
	JC	Justice Center Complex Roofing System Replace	\$ 19,343,330.68	\$ 19,343,330.68	\$ 19,343,330.68	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Building Assessment Documented Project
	CTYWD	General Arch/Eng/Env/MEP/Const Services	\$ 650,000.00	\$ 650,000.00	\$ 650,000.00	NOT APPLICABLE	
	CTYWD	Interior Finish Services (Paint/Carpet)	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	NOT APPLICABLE	
	CTYWD	Fire Damper Maintenance & Repair - Sustainment	\$ 450,000.00	\$ 450,000.00	\$ 450,000.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	
	CTYWD	Emergency Facilities Repairs Funding	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	NOT APPLICABLE	
		TOTAL COST 2022	\$ 30,671,767.32	\$ 31,086,767.32	\$ 30,936,767.32		
		2023					
	OCH	Mechanical Plant Renovation	\$ 1,701,974.00	\$ 1,701,974.00	\$ 1,701,974.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Building Assessment Documented Project
	OCH	Remove/Replace Ornamental Windows	\$ 988,225.00	\$ 988,225.00	\$ 988,225.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Building Assessment Documented Project
	OCH	Interior Courtyard Window Replacement	\$ 617,854.00	\$ 617,854.00	\$ 617,854.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Building Assessment Documented Project
	OCH	Upgrade Lighting	\$ 380,000.00	\$ 380,000.00	\$ 380,000.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Building Assessment Documented Project
	OCH	Facade Courtyard Concrete Repair	\$ 1,980,000.00	\$ 1,980,000.00	\$ 1,980,000.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Building Assessment Documented Project
	JC	Small Roofs on Jail 1 Replacement	\$ 205,000.00	\$ 205,000.00	\$ 205,000.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Building Assessment Documented Project
	JC	Door Motor Controls Jail 1	\$ 412,500.00	\$ 412,500.00	\$ 412,500.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Building Assessment Documented Project
	JC	Tower II Roof Replacement	\$ 1,774,350.00	\$ 1,774,350.00	\$ 1,774,350.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Building Assessment Documented Project
	BOE	Permanent Emergency Generator	\$ 750,000.00	\$ 750,000.00	\$ 750,000.00	COUNTY PUBLIC WORKS TRADES PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Agency Requested Capital Project
	BOE	Interior Renovations	\$ 2,500,000.00	\$ 2,500,000.00	\$ 2,500,000.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Agency Requested Capital Project
	VEB	Elevator Upgrades	\$ 1,605,981.83	\$ 1,605,981.83	\$ 1,605,981.83	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Vertical Transportation Study
	VEB	Fire Alarm Modernization	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	COUNTY PUBLIC WORKS TRADES PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	DPW Identified Project Need

Capital Improvement Plan – Facilities

(continued)

	Various	Building Façade Ordinance Assessments	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Ordinance Required
	CTYWD	General Arch/Eng/Env/MEP/Const Services	\$ 650,000.00	\$ 650,000.00	\$ 650,000.00	NOT APPLICABLE	
	CTYWD	Interior Finish Services (Paint/Carpet)	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	DPW Identified Project Need
	CTYWD	Fire Damper Maintenance & Repair - Sustainment	\$ 450,000.00	\$ 450,000.00	\$ 450,000.00	PROJECT REQUIRES SPECIALIZED EXPERIENCE OF THE PRIVATE SECTOR, VIA COMPETITIVE BIDDING, TO PROVIDE MOST EFFICIENT DELIVERY METHOD FOR CONSTRUCTING THIS PROJECT	Ordinance Required
	CTYWD	Emergency Facilities Repairs Funding	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	NOT APPLICABLE	
		TOTAL COST 2023	\$ 16,465,884.83	\$ 16,465,884.83	\$ 16,465,884.83		
		2024					
	ME	Exterior Building Repairs	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00		DPW Identified Project Need
	ME	Roof Replacement	\$ 1,200,000.00	\$ 1,200,000.00	\$ 1,200,000.00		DPW Identified Project Need
	JC	Signage	\$ 43,707.05	\$ 43,707.05	\$ 43,707.05		Per 2014 Justice Center Facilities Condition Assessment.
	JC	Keying Upgrades	\$ 936,579.66	\$ 936,579.66	\$ 936,579.66		Per 2014 Justice Center Facilities Condition Assessment.
	JC	Courts Tower Interior Renovation	\$ 18,906,672.33	\$ 18,906,672.33	\$ 18,906,672.33		Per 2014 Justice Center Facilities Condition Assessment.
	JC	Main Electrical System Replacement	\$ 15,619,346.42	\$ 15,619,346.42	\$ 15,619,346.42		Per 2014 Justice Center Facilities Condition Assessment.
	JC	Parking Garage Structural Repairs to Concrete	\$ 3,128,284.70	\$ 3,128,284.70	\$ 3,128,284.70		Per 2014 Justice Center Facilities Condition Assessment.
	JC	Mechanical System Replacement	\$ 34,263,639.08	\$ 34,263,639.08	\$ 34,263,639.08		Per 2014 Justice Center Facilities Condition Assessment.
	JC	ADA Site Improvements	\$ 624,000.00	\$ 624,000.00	\$ 624,000.00		Per 2014 Justice Center Facilities Condition Assessment.
	JC	Justice Center Fenestration Replacement & Repairs	\$ 18,326,261.43	\$ 18,326,261.43	\$ 18,326,261.43		Per 2014 Justice Center Facilities Condition Assessment.
	VEB	Heating Loop Renewal & Duct Cleaning	\$ 1,700,000.00	\$ 1,700,000.00	\$ 1,700,000.00		DPW Identified Project Need
	CTYWD	General Arch/Eng/Env/MEP/Const Services	\$ 650,000.00	\$ 650,000.00	\$ 650,000.00		DPW Identified Project Need
	CTYWD	Interior Finish Services (Paint/Carpet)	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00		DPW Identified Project Need
	CTYWD	Fire Damper Maintenance & Repair - Sustainment	\$ 450,000.00	\$ 450,000.00	\$ 450,000.00		Ordinance Requirement
	AnSh	Carpeting/VCT Replacement	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00		DPW Identified Project Need
	CTYWD	Emergency Facilities Repairs Funding	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00		
		TOTAL COST 2024	\$ 96,868,490.66	\$ 96,868,490.66	\$ 96,868,490.66		
		2025					
	JC	Tower II Elevator Modernization	\$ 2,500,000.00	\$ 2,500,000.00	\$ 2,500,000.00		AHJ Required - Budgetary Cost Per 2020 Elevator Assessment
	JC	Courts Tower Interior Renovation - Intermediate Floors	\$ 15,000,000.00	\$ 15,000,000.00	\$ 15,000,000.00		Per 2014 Justice Center Facilities Condition Assessment.
	JC	Emergency Power Generation Replacement	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00		Condition based projects - 45 y/o generation plant in this year
	JC	Site Civil - Hardscapes Renovation	\$ 3,500,000.00	\$ 3,500,000.00	\$ 3,500,000.00		Per 2014 Justice Center Facilities Condition Assessment.
	JC	Sanitary Sewer Riser Replacement - Plumbing Mod.	\$ 4,559,186.00	\$ 4,559,186.00	\$ 4,559,186.00		Per 2014 Justice Center Facilities Condition Assessment.
	CHS	CHS Security Hardening	\$ 436,522.00	\$ 436,522.00	\$ 436,522.00		2021 Hardening Study Draft
	JJC	JJC Security Hardening	\$ 455,925.50	\$ 455,925.50	\$ 455,925.50		2021 Hardening Study Draft
	OCH	OCH Security Hardening	\$ 313,678.00	\$ 313,678.00	\$ 313,678.00		2021 Hardening Study Draft
	VEB	Retrofit LED Lighting Partial (5th Floor)	\$ 151,716.03	\$ 190,000.00	\$ -		Energy Conservation Measure
	AnSh	Kennel - Play Yard Drainage Improvements	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00		Design In Progress - Deferred
		TOTAL COST 2024	\$ 32,117,027.53	\$ 32,155,311.50	\$ 31,965,311.50		
		2026					
2026	JC	Tower II Interior Renovations Flrs 3, 6-9	\$ 12,500,000.00	\$ -	\$ 12,500,000.00		End of City Lease - based on County past project build out in this building
2026	JC	Courts Tower Interior Renovation - Lower Floors	\$ 15,000,000.00	\$ -	\$ 15,000,000.00		Per 2014 Justice Center Facilities Condition Assessment.
2026	JC	Justice Center Energy Conservation Measures	\$ 55,920,476.00	\$ -	\$ 55,920,476.00		Per 2014 Justice Center Facilities Condition Assessment Recommendations
2026	JC	Tower II Electrical Distribution System Replacement	\$ 2,500,000.00	\$ -	\$ 2,500,000.00		Per 2014 Justice Center Facilities Condition Assessment Recommendations
2026	JC	Atrium Interior Renovation	\$ 1,573,229.00	\$ -	\$ 1,573,229.00		Per 2014 Justice Center Facilities Condition Assessment Recommendations
2026	JC	Tower II Garage Structural & Drainage Repairs	\$ -	\$ -	\$ -		Per 2014 Justice Center Facilities Condition Assessment Recommendations
		TOTAL COST 2024	\$ 87,493,705.00	\$ -	\$ 87,493,705.00		

Capital – Juvenile Court Project Schedule & Funding Sources

(continued)

Capital Project Schedule

Project Cost	Component	2021	2022	2023	2024	2025	Project Total
JJC Security System	Base Contract Amount	1,667,280	-	-	-	-	1,667,280
JJC Security System	Annual License Fees & Offsite Data Storage	370,278	375,278	384,660	394,277	404,134	1,928,627
JJC Security System	Wiring Allow ance	68,177	-	-	-	-	68,177
JJC Security System	Financing/Interest Charges	722,473	722,473	722,473	722,473	722,473	3,612,365
Year Total		2,828,208	1,097,751	1,107,133	1,116,750	1,126,607	7,276,449

Capital Project Funding Sources

Year	Project	Location	Estimated Project Cost	General Fund	HHS Levy	Special Revenue
2022	JJC Security System	Base Contract Amount	1,667,280	1,667,280	-	-
2022	JJC Security System	Annual License Fees & Offsite Data Storage	370,278	370,278	-	-
2022	JJC Security System	Wiring Allow ance	68,177	68,177	-	-
2022	JJC Security System	Financing/Interest Charges	722,473	722,473	-	-
	Subtotal - 2022		2,828,208	2,828,208	-	-
2023	JJC Security System	Annual License Fees & Offsite Data Storage	375,278	375,278	-	-
2023	JJC Security System	Financing/Interest Charges	722,473	722,473	-	-
	Subtotal - 2023		1,097,751	1,097,751	-	-
2024	JJC Security System	Annual License Fees & Offsite Data Storage	384,660	384,660	-	-
2024	JJC Security System	Financing/Interest Charges	722,473	722,473	-	-
	Subtotal - 2024		1,107,133	1,107,133	-	-
2025	JJC Security System	Annual License Fees & Offsite Data Storage	394,277	394,277	-	-
2025	JJC Security System	Financing/Interest Charges	722,473	722,473	-	-
	Subtotal - 2025		1,116,750	1,116,750	-	-
2026	JJC Security System	Annual License Fees & Offsite Data Storage	404,134	404,134	-	-
2026	JJC Security System	Financing/Interest Charges	722,473	722,473	-	-
	Subtotal - 2026		1,126,607	1,126,607	-	-
Total - 2022 - 2026			7,276,449	7,276,449	-	-



Debt

2022 - 2023

Debt Management

The Debt Management section lists the County's debt policies, discusses the types of debt the County issues and the amounts outstanding, explains the voted and unvoted debt limitations, and comments on the County's credit rating history.

Credit Rating

SP Global Ratings: Cuyahoga County, Ohio; Sales Tax

Credit Profile

US\$123.39 mil sales tax rev bnds (tax-exempt) (Ballpark Imp Proj) ser 2022A due 01/01/2037

Long Term Rating AAA/Stable New

US\$67.5 mil sales tax rev bnds (federally taxable) (Ballpk Imp Proj) ser 2022B due 01/01/2037

Long Term Rating AAA/Stable New

US\$35.265 mil sales tax rev bnds (federally taxable) (Quicken Loans Arena Proj) ser 2017B due 01/01/2035

Long Term Rating AAA/Stable New

Rating Action

S&P Global Ratings assigned its 'AAA' long-term rating to Cuyahoga County, Ohio's \$123.4 million series 2022A tax-exempt sales tax revenue bonds and \$67.5 million series 2022B taxable sales tax revenue bonds. At the same time, S&P Global Ratings affirmed its 'AAA' long-term rating on the county's previously issued sales tax revenue bonds. The outlook is stable.

The sales tax ratings reflect our priority-lien tax revenue debt criteria, published Oct. 22, 2018, on Ratings Direct, which factors in both the strength and stability of the pledged revenue as well as the general credit quality of Cuyahoga County (the obligor's creditworthiness). For more information on the county's general creditworthiness, please see our report to be published today. The 'AAA' rating on the sales tax bonds is two notches higher than the obligor's creditworthiness, reflecting our view that the pledged revenue and the flow of funds are sufficiently removed from the county's control so as to substantially mitigate operating risk.

Securing the 2022 bonds are proceeds from a 1.25% tax on all retail sales in the county and on the storage, use, or consumption in the county of tangible personal property, including automobiles. The bonds' lien on the 1.25% sales tax is on parity with the county's other sales-tax-secured bonds. One percent of the county sales tax is continuous, while the remaining 0.25% is in effect until 2027. Neither is subject to repeal. All sales tax revenue is pledged to the bonds and the debt service coverage remains very strong, in our opinion, even assuming the revenue generated from the 0.25% sales tax rate is not renewed after calendar 2027.

Proceeds of the 2022 bonds will be used to fund renovations at Progressive Field, home of the Cleveland Guardians professional baseball team. The Guardians have agreed to extend their lease on the ballpark by 15 years to 2036, corresponding with the final maturity on the bonds. The ballpark is owned by the Gateway Economic Development Corp., a nonprofit corporation overseen by the City of Cleveland and Cuyahoga County. The team will cover any cost overruns on the project.

While the bonds are legally secured only by revenue from the county's sales tax, officials plan to use other sources of revenue to repay the debt service on the bonds. The 2022A bonds are expected to be repaid with parking garage revenue, admission taxes, a general fund contribution from Cleveland, and hotel taxes and a general fund contribution from Cuyahoga County. The 2022B bonds are expected to be repaid mostly with rent payments from the Guardians. Public sources of revenue noted above will cover two-thirds of the interest costs on the 2022B bonds.

The intended sources of repayment are structured to cover 100% of debt service. Excess revenue will be used for capital repairs on the ballpark. County sales tax revenue will cover any shortfall in any of the intended repayment sources. Our rating reflects only the pledge of the county's 1.25% sales tax.

The county is also pledging tax increment revenue to its series 2015 sales tax revenue bonds, but we rate the bonds based on the pledge of sales tax revenue, which we view as the stronger pledge.

The county has also covenanted that it will fulfill any debt service shortfall on its series 2016 sales tax bonds with any legally available funds no less than two business days prior to the debt service. However, we rate the bonds based on the pledge of sales tax revenue, which we view as the stronger pledge.

The county's sales tax bonds are eligible to be rated above the sovereign because we believe the county can maintain better credit characteristics than the U.S. in a stress scenario. Under our criteria "Ratings Above The Sovereign: Corporate And Government Ratings--Methodology And Assumptions," published Nov. 19, 2013, the county has predominantly locally derived revenue sources, independent taxing authority, and independent treasury management from the federal government.

Credit overview

A pandemic-induced sales tax decline in 2020 and an increase in maximum annual debt service (MADS) with the issuance of the series 2022 bonds have caused a dilution in coverage, but coverage remains very strong. Sales tax collections dropped 10.3% in 2020 and MADS on all parity debt is increasing to \$40.2 million from \$25.8 million. Using only the 1% continuing portion of the sales tax, 2020 revenue of \$210.7 million provides an estimated 5.2x MADS coverage. Sales tax collections have rebounded strongly in 2021 and are estimated to come in about 16% higher, which we estimate would equate to MADS coverage of about 6x. We anticipate a smaller increase in sales tax collections in 2022.

The stable outlook reflects our expectation that sales tax collections will remain sufficient and produce very strong debt service coverage. We do not anticipate changing the ratings during the two-year outlook timeframe unless the county were to issue substantial additional debt, further diluting coverage. The county is exploring options to build a new jail, which we believe would likely involve the issuance of debt, so we will monitor this for impact on the credit.

Furthermore, under our criteria, there is a link between the attributes of the priority lien pledge and the obligor's creditworthiness. Thus, in some cases movement in the obligor's creditworthiness could dictate or limit movement in the priority lien rating. In our view, the county has sufficient budgetary flexibility to mitigate pressures over the next two years. At the end of fiscal 2020, the county's available general fund balance was \$253 million, or 53% of operating expenditures. The county has also been approved to receive a total of \$240 million in American Rescue Plan Act funding, which we believe provides additional budget flexibility.

The 'AAA' rating also reflects our view of the county's:

- Role as the anchor for the broad and diverse Cleveland-Elyria metropolitan statistical area, which provides resiliency to the sales tax base, though historical population decline somewhat tempers this;
- Sales tax revenue activity that has historically demonstrated low volatility over a long-term horizon; and
- Very strong MADS coverage and good legal provisions, including the direct transfer of pledged revenue from the state tax commissioner to the bond trustee and a 3x MADS historical additional bonds test.

Environmental, social, and governance

We consider social risks in line with the sector. Although the county has experienced historical population decline, this has moderated in recent years and we believe that the county's status as the anchor for a more stable broad and diverse economy largely mitigates this risk.

The county jail has been in the spotlight for several years after eight inmates died in 2018, and the U.S. Marshals Service released a report finding "inhumane" conditions at the jail, including overcrowding and inadequate medical care. The state attorney general took over the investigation in early 2019, and this has led to various indictments, including of the former jail director. The county has taken action to address the issues at the jail, and operations at the facility have improved, but uncertainty remains about the potential impact of lawsuits related to the jail, and therefore we consider governance risks elevated.

The county's location on the shores of Lake Erie poses some coastal erosion risk, but the county has a long-term lakefront plan that we believe will mitigate erosion, so we consider environmental risks neutral within our credit analysis. Overall, we view the county's access to the Great Lakes, the largest freshwater resource in the world, as a potential environmental natural capital opportunity, as it could attract business investment and potentially stabilize population trends.

Stable Outlook

Downside scenario

We could lower the rating if sales tax revenue declines or the county issues substantial additional debt to the extent that we no longer expect coverage to remain well above 4x, which we consider extraordinary strong under our criteria. We could also lower the ratings if general creditworthiness deteriorates. In our view, the rating could come under pressure if budgetary performance weakens and reserves were to fall below the policy-mandated level without an adequate plan to replenish them. We could also lower the rating if intended repayment sources for supporting certain debt were to fall short of projections, requiring ongoing general fund support, or if the county were to issue significant additional debt.

Credit Opinion

Economic fundamentals: Strong-to-very-strong

Cuyahoga County serves an estimated 2020 population of 1.3 million in northeastern Ohio, on Lake Erie and anchored by Cleveland, which we consider a broad and diverse economy. The city is a regional financial, health care, and services center that provides a wide variety of jobs to county residents. The county's population has been declining, although the decline appears to be moderating, with the 2020 U.S. census showing only a 1.2% drop over the past decade. We do not view the population decline as a significant credit weakness, given that the county anchors a larger and more stable metropolitan region.

The county's per capita effective buying income is 96% of the national level. County per capita retail sales were 95.6% of the U.S. level in 2020. Leading sales taxpayer information is not available but given the size of the county we do not view concentration as an issue. The average unemployment rate for the county in 2020 was 10.2%, elevated because of the pandemic, but as of October 2021 had fallen to 4.1%. The county's economy has diversified

away from manufacturing, and its largest employers are predominantly medical, governmental, and service-oriented, the largest being the Cleveland Clinic Health System (44,665 employees). Cuyahoga County has codified economic development as a priority and has supported various projects to add and retain jobs and support housing in Cleveland and throughout the county in recent years.

Coverage and liquidity: Very strong

An additional bonds test on the county's other parity sales tax debt--defined as one-half of the aggregate continuing county sales tax receipts (1%) during the prior 24 consecutive months prior to the sale of additional bonds, which is greater than 300% of the debt service charges on all bonds payable during any bond year--covers the bonds. Based on calendar years 2020 and 2021, the continuing sales tax amount calculated for the past 24 months is \$223.1 million and the coverage for all series of bonds is more than 5.5x in any debt service payment year.

Following the Great Recession, the county's sales tax revenue grew at an annual average of 6.1% from 2009 to 2016. In 2016 to 2018, sales tax revenue fell by 6.7% as the state phased out the ability to apply sales and use taxes to services provided by Medicaid managed care organizations. Collections saw a 12.6% rebound in 2019 to \$293.6 million (on an audited basis). When the pandemic hit in early 2020, officials projected that sales tax revenue would fall 20% in 2020. However, the county outperformed these projections, and actual collections came in only 10.3% lower at \$263.4 million. Of this, approximately \$210.7 million represents revenue from the continuing 1% tax.

Using 1.25% sales tax revenue of \$263.4 million in 2020, MADS of \$40.2 million (including all sales tax bonds) occurring in 2031 results in coverage of 6.6x. Annual debt service gradually ramps up through 2026, is relatively level through 2031, then drops off slightly until final maturity in 2038. Assuming just the 1% sales tax revenue (\$210.7 million) is used after 2027, MADS coverage drops to 5.2x, which we still consider very strong. When the 2017 sales tax revenue bonds (the most recent parity debt) were issued, MADS coverage was about 9x (using the 1% tax). Although coverage has fallen, under our criteria, coverage of more than 4x is still considered extraordinary strong. We also expect coverage to improve in 2021. Estimates show a 16% rebound in sales tax collections, and we project that MADS coverage using the 1% sales tax should be closer to 6x. The county is also budgeting for 2% increase in 2022, which we believe is a reasonable assumption given economic conditions.

Although officials have not formally identified any additional debt plans, we are aware that the county plans to build a new jail, which we believe will likely involve the issuance of additional debt, potentially secured by sales tax revenue. The maximum estimated cost of the jail is about \$550 million, though the actual cost may be lower. In the future, if we no longer expect coverage to remain well above 4x, whether as a result of additional debt or a drop in revenue, the rating could come under pressure.

Volatility: Low

General sales taxes in Ohio are economically sensitive, though we consider overall volatility and elasticity comparatively limited. Furthermore, locally derived sales tax collections tend to remain in line with broader macroeconomic variables and do not exhibit materially greater volatility than do general-use sales taxes across the state or nationally.

Obligor linkage: Mitigated

We consider the flow of pledged revenue substantially removed from the county's direct control. Pursuant to resolutions and the trust agreement, the state tax commissioner deposits sales tax revenue monthly into the trustee-held sales tax revenue fund. We consider this a strength, as it isolates the sales tax revenue to ensure timely bondholder payments. The trustee will deposit 25% of the amount that will be sufficient to pay interest on the bonds due in the next interest payment date and 10% of the amount sufficient to pay principal due on the next principal date. As a result, sufficient money will be on hand in the sales tax bond fund two months prior to debt service due dates for payment on the bonds. To the extent that the aforementioned intended repayment sources for the 2022 bonds are sufficient for debt service, the excess sales tax revenue will be remitted to the county. If the intended repayment sources are not deposited with the trustee in a timely manner, then the county will be reimbursed with the project revenue at a later date. The series 2022 bonds will not have a debt service reserve.

Rating linkage to Cuyahoga County

We assess Cuyahoga County's general operations because we view overall creditworthiness as a key determinant of an obligor's ability to pay all of its obligations, including bonds secured by special tax revenue. Proactive expenditure reductions and federal stimulus funding have helped the county weather the pandemic without financial deterioration. The county expects to report operating surpluses in 2021 and 2022. In our view, the county also benefits from a very healthy reserve position. Therefore, we expect fiscal stability over the next two years. The strength of the county's economy, finances, and management offset its weaker debt profile.

Ratings Detail (As Of January 6, 2022)

Cuyahoga Cnty sales tax rev bnds (pub square proj) ser 2015A due 12/01/2033		
Long Term Rating	AAA/Stable	Affirmed
Cuyahoga Cnty sales tax rev bnds (pub square proj) ser 2015A due 12/01/2033		
Long Term Rating	AAA/Stable	Affirmed
Cuyahoga Cnty SALESTAX		
Long Term Rating	AAA/Stable	Affirmed

Moody's Investor Services Credit Opinion: Cuyahoga County, Ohio; Sales Tax**Summary**

The credit profile of Cuyahoga County (Aa2 stable) has remained consistent throughout the current pandemic as increased real estate values and growth in operating reserves have blunted COVID-related economic impacts to the county's budget. While the county's sales tax revenue dipped in 2020, the decline was much less than originally anticipated and collections rebounded strongly in 2021. Additionally, the county has benefitted considerably from several rounds of federal stimulus which provide a significant buffer to continue to absorb potential pressure, should it arise, in certain revenue streams such as hospitality taxes and nontax revenue. Cuyahoga's healthy governmental balance sheet will enable it to take on additional leverage, in the form of bonded debt for capital projects, without material degradation to its overall credit profile. Our credit view further reflects the county's exposure to contingent liability debt of MetroHealth System (Baa3 positive), a component unit of the county, as well as its neutral-to-low exposure to environmental and social risks, and positive governance factors.

On January 6, 2022 Moody's assigned a Aa2 rating to the county's \$123.4 million Sales Tax Revenue Bonds, Series 2022A (Ballpark Improvement Project) (Tax-Exempt) and \$67.5 million Sales Tax Revenue Bonds, Series 2022B (Ballpark Improvement Project) (Federally Taxable). We also affirmed the Aa2 rating on the county's previously issued sales tax revenue debt. The two new series of bonds will be used to finance costs of renovating the multi-purpose ballpark now known as Progressive Field.

Credit strengths

- » Very large tax base encompassing the City of Cleveland (A1 stable) and many surrounding suburbs
- » Healthy financial position supported by strong fiscal management and rebounding sales tax collections
- » Receipt of significant amounts of COVID-related federal stimulus

Credit challenges

- » Full value per capita wealth and median family income trail similarly rated peers in the US county sector
- » Above average combined debt, pension, and OPEB leverage

Rating outlook

The stable outlook reflects the expectation that the county will maintain healthy reserves and liquidity over the next several years based on the demonstrated resiliency of its core operating revenue streams combined with its on-going receipt of significant COVID related federal stimulus. The county's sound fiscal position will enable it to take on additional leverage without materially weakening its overall credit profile. Additionally, the county's sales tax collections will continue to provide strong debt service coverage on its new and outstanding sales tax revenue bonds.

Factors that could lead to an upgrade

- » Strengthening of the county's demographic and economic profile
- » Moderation of the county's debt and pension burdens

Factors that could lead to a downgrade

- » Pronounced economic or tax base contraction
- » Significant narrowing or operating fund balance or liquidity
- » Material increase to the county's combined debt, pension, and OPEB burden

Key indicators

Exhibit 1

Cuyahoga (County of) OH	2016	2017	2018	2019	2020
Economy/Tax Base					
Total Full Value (\$000)	\$78,646,146	\$78,924,984	\$79,652,199	\$87,247,433	\$87,280,602
Population	1,258,710	1,257,401	1,253,783	1,247,451	1,264,817
Full Value Per Capita	\$62,482	\$62,768	\$63,529	\$69,941	\$69,007
Median Family Income (% of US Median)	90.6%	90.0%	89.5%	88.7%	88.7%
Finances					
Operating Revenue (\$000)	\$1,094,429	\$1,063,735	\$1,083,422	\$1,161,999	\$1,048,026
Fund Balance (\$000)	\$469,324	\$469,173	\$441,217	\$467,922	\$557,121
Cash Balance (\$000)	\$373,619	\$434,618	\$389,393	\$402,574	\$497,851
Fund Balance as a % of Revenues	42.9%	44.1%	40.7%	40.3%	53.2%
Cash Balance as a % of Revenues	34.1%	40.9%	35.9%	34.6%	47.5%
Debt/Pensions					
Net Direct Debt (\$000)	\$1,412,537	\$1,481,049	\$1,395,105	\$1,337,406	\$1,211,088
3-Year Average of Moody's ANPL (\$000)	\$1,807,200	\$1,869,379	\$1,941,024	\$2,030,145	\$2,138,491
Net Direct Debt / Full Value (%)	1.8%	1.9%	1.8%	1.5%	1.4%
Net Direct Debt / Operating Revenues (x)	1.3x	1.4x	1.3x	1.2x	1.2x
Moody's - adjusted Net Pension Liability (3-yr average) to Full Value (%)	2.3%	2.4%	2.4%	2.3%	2.5%
Moody's - adjusted Net Pension Liability (3-yr average) to Revenues (x)	1.7x	1.8x	1.8x	1.7x	2.0x

Indicator Sources: Moody's investors Service, US Census Bureau, Cuyahoga County audited financial statements

Exhibit 2

Cuyahoga (County of) OH					
Credit Background					
Pledged Revenues	Sales tax				
Legal Structure					
Additional Bonds Test	3.00				
Open or Closed Lien	Open Lien				
Debt Service Reserve Fund Requirement	No DSRF				
MADS Coverage					
2020 MADS Coverage (x)	5.2x				
Trend Analysis					
	2016	2017	2018	2019	2020
Debt Outstanding (\$000)	146,730	287,405	285,425	281,255	229,710
Revenues (\$000)	277,003	262,295	258,375	293,615	263,394
Annual Debt Service Coverage (x)	42.6x	40.3x	22.3x	17.6x	11.6x

Indicator Source: Cuyahoga County audited financial statements

Profile

Located in Northeast Ohio (Aa1 stable), along the shores of Lake Erie, Cuyahoga County is the second largest county in the state with a population of roughly 1.3 million. Approximately 30% of the county's population resides within the City of Cleveland, the county seat. The county is governed by an executive-council form of government, and county operations include economic development, health and human services, public safety, judicial and general governmental functions.

Detailed credit considerations

Economy and tax base: economic engine of northeast Ohio demonstrating solid tax base gains

Cuyahoga County's economy and tax base will continue to demonstrate resiliency through the remainder of the coronavirus pandemic based on the county's recovering sales tax collections, average unemployment rate relative to the nation, and increasing property values. The county serves as the economic hub of northeast Ohio and is anchored by a multitude of institutions, including the county's largest single employer, the Cleveland Clinic (Aa2 stable; approximately 46,000 employees). County residents benefit from a diversity of employment opportunities throughout the metropolitan area, and is home to four Fortune 500 companies including Progressive Insurance (Aa2 stable; approximately 13,000 employees), headquartered in the Village of Mayfield. The county maintains a relatively strong pool of educated workers which will continue to contribute to its expanding white-collar industries and help to dampen the overall impacts of fluctuating manufacturing activity. However, over the long term the county's economic potential will be somewhat restricted by its stagnant population trends. At 3.9% in November 2021 the county's unemployment rate matched that of the nation overall.

The county's tax base is expanding, despite the impact of the pandemic on certain real estate sectors. Recent tax base growth has largely been driven by appreciation on the county's residential real estate, as growth to commercial real estate values has slowed because of the pandemic. Currently valued at a sizable \$99.4 billion, Cuyahoga's tax base recorded a 13.1% increase to its assessed value during its triennial reassessment for tax year 2022. Increases to assessed value will be modest over the next two years until the county's next three-year reassessment is conducted for tax year 2025.

Financial operations and reserves: solid operating fund balance and liquidity bolstered by the receipt of significant federal stimulus

The county's operations will remain steady over the near to medium term given its combination of solid reserves and rebounding sales tax collections, along with its receipt of significant amounts of COVID-related federal stimulus. Cuyahoga's fiscal 2022-2023 biennium budget is balanced and is not reliant on the use of American Rescue Plan Act (ARPA) funding which management expects to hold in a segregated fund for the time being until a formal spending plan is developed. The county will receive a total of \$240 million in ARPA stimulus which it must allocate by the close of fiscal 2024. The funding provides ample resources to counteract any further pandemic related expenses, as well as an opportunity to offset losses to certain revenue streams because of COVID-related economic impacts.

While audited information for fiscal 2021 will not be available for many months, county officials report a cash-basis general fund deficit of approximately \$12.1 million for the year. The deficit was much less than originally anticipated as sales tax collections, which make up a little more than 50% of general fund revenue, significantly exceeded original budget estimates by roughly 21%. The relatively modest deficit was primarily a result of one-time capital expenditures.

The ability to redirect spending away from the general fund enabled the county to achieve a sizable \$58.8 million audited general fund surplus in fiscal 2020, increasing its available year-end balance to \$252.6 million, equal to an ample 54.7% of general fund revenue. Cuyahoga closed fiscal 2020 with an available operating fund balance of \$557.1 million, which includes reserves held in the county's various health and human services and debt service funds, in addition to the general fund. The total operating fund surplus of \$94 million over fiscal 2019 was also driven in part through proactive steps taken by management including reductions to department budgets, mandatory furloughs and a hiring freeze.

Liquidity

The county's robust internal liquidity provides ample buffer to absorb persistent revenue pressure. At the close of fiscal 2020 the county held \$836.9 million in governmental-wide cash and investments, including \$497.9 million in its core operating funds, equal to a sound 47.5% of operating revenue.

Debt, pensions, and OPEB: moderately high leverage with expected future borrowing needs

The county's above average combined leverage of debt and unfunded retiree-benefit liabilities may restrict its credit upside given the expectation of future issuances of debt for capital projects. Cuyahoga County is in the process of selling approximately \$190.9 million in sales tax backed revenue

bonds to finance baseball stadium renovations. The renovations will take place at Progressive Field in downtown Cleveland which is the home of Major League Baseball's (MLB) Cleveland Guardians franchise. The ballpark originally opened in 1994 and is owned and operated by Gateway Economic Development Corporation of Greater Cleveland (Gateway), which was established in 1990 via a three-party agreement between the Gateway, the City of Cleveland and Cuyahoga County. The city and county each appoint equal members to Gateway's board of trustees. Renovations to the ballpark consist of six projects to enhance the fan and players experience. The renovations are estimated to take approximately five years to complete.

Although the county's upcoming Series 2022A and Series 2022B sales tax revenue bonds are secured by sales taxes, the county anticipates paying for debt services through alternative sources. These sources include public sector contributions from the City of Cleveland and Cuyahoga County as outlined in a cooperative agreement, as well as lease payments from the Cleveland Guardians baseball franchise. The Guardians extended its lease with Gateway for an additional 15 years through 2036, which matches the life of the bonds. Public sector contributions from the City of Cleveland include general fund and parking revenue, as well as a portion of the ballpark's admission tax and naming rights. Contributions from the county include general fund and hotel tax contributions. A portion of excess revenue generated from these sources will be diverted to a capital repair fund for the ballpark to provide funding for capital maintenance, repairs, and further upgrades when needed.

Following the issuance of the stadium bonds the county's direct debt burden will stand at a moderate 1.4% of full value and 1.4x operating revenue. Cuyahoga's debt leverage may grow further in coming years as it continues to evaluate the need for a new county jail facility. In addition to the debt, the county carries long term obligations associated with its participation in two statewide cost-sharing defined benefit pension and OPEB plans. Its Moody's three-year adjusted net pension liability (ANPL) through fiscal 2020 is 2.2% of full value and 2.0x operating revenue, while its adjusted net OPEB liability is an additional 0.9x operating revenue. Despite the above average all-in leverage, annual fixed costs have remained mostly manageable, totaling \$174.3 million in fiscal 2020, equal to roughly 17% of operating revenue.

Legal security

The county's upcoming sales tax backed revenue bonds are ultimately secured by a pledge of the county's sales tax receipts. The bonds will be issued on parity with sales tax backed revenue debt previously issued in 2014, 2015, 2016, and 2017. To secure payment of debt service on all parity bond issues the county has further established a trustee intercept agreement, whereby county sales tax collected by the State of Ohio is directly deposited to a trustee on a monthly basis, pursuant to trust indenture. The trustee, Huntington National Bank (A3 stable), is required to deposit one-fourth of the next interest payment and one-tenth of the next principal payment to the bond retirement fund. Excess monthly sales taxes are then transferred to the county for general operating purposes.

Parity issued sales tax revenue bonds also include a relatively strong additional bonds test (ABT). It requires that, on average, the most recent 24 months of collections from the county's 1% permanent sales tax provide 3.0x coverage of maximum annual debt service on existing and proposed bonds. There is no debt service reserve requirement.

In addition to its sales tax debt Cuyahoga's debt portfolio also consists of a number of different securities types including GOLT and nontax revenue bonds, along with outstanding certificates of participation (COPs). The county's GOLT bonds are secured by its full faith and credit and pledge to levy ad valorem property taxes under the state's 10-mill limitation. The nontax revenue bonds are secured by a pledge the county's nontax revenue. Outstanding COPs are secured by lease payments that are subject to annual appropriation. Additionally, the county has a relatively small amount of appropriation guarantee debt secured by revenue received by the county from a developer pursuant to a loan agreement between the two parties.

Debt structure

All of the county's debt is fixed rate. Approximately 65% of bonded debt principal is set to be retired over the next ten years. The county's sales tax debt, inclusive of the upcoming offerings, fully matures in 2038, though the life of the new bonds will correspond with the life of the lease contract with the Cleveland Guardians which runs through 2036.

Collections from the county's sales tax provide ample coverage of annual debt service. Fiscal 2020 audited collections of \$263.3 million provide for 6.5x maximum annual debt service (MADS) coverage on outstanding and upcoming sales tax revenue bonds. The county currently levies a 1.25% sales tax, 1.0% of which is continuous, while the remaining 0.25% is in effect until 2027. Neither is subject to appeal and the county has indicated it will likely reauthorize the temporary 0.25% rate before expiration. In any event coverage will remain ample as collections of the 1.0% rate in fiscal 2020 provided for 5.2x MADS coverage.

Debt-related derivatives

The county is not party to any derivative agreements.

Pensions and OPEB

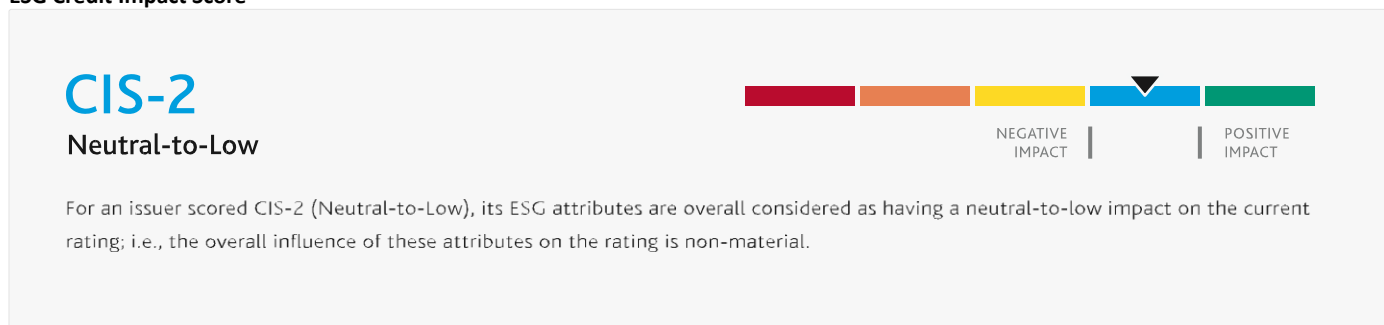
Most county employees are members of the Ohio Public Employees Retirement System (OPERS), with a very small share participating in the State Teachers Retirement System (STRS). There is broad legal flexibility in Ohio to amend pension benefits, and statute establishes a 30-year target for amortizing the unfunded liabilities of all cost-sharing plans. In 2012, the 30-year target was breached and the state legislature acted by reducing benefits and increasing employee contributions. The 2012 reforms did not increase employer contributions from participating governments. Despite the flexibility to contain the plan's liabilities, Cuyahoga's exposure to the two pension plans will likely remain above average relative to its highly rated peers who participate in either stronger funded defined benefit pension plans or those who offer only defined contribution plans.

ESG considerations

Cuyahoga (County of) OH's ESG Credit Impact Score is neutral-to-low CIS-2.

Exhibit 3

ESG Credit Impact Score

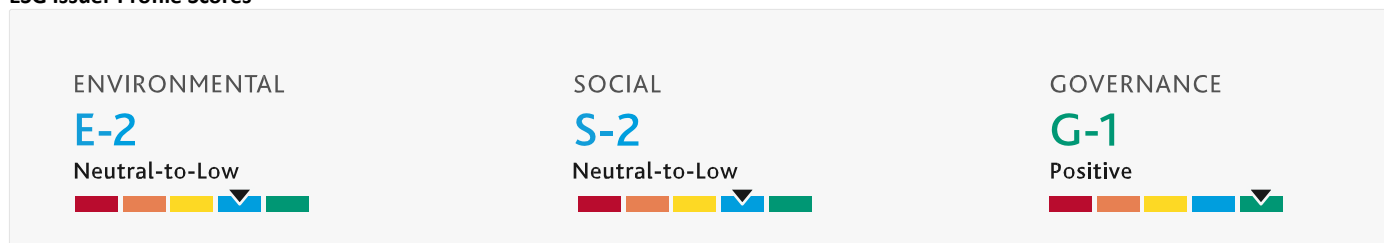


Source: Moody's Investors Service

Cuyahoga County's ESG Credit Impact Score is neutral to low (CIS-2), reflecting neutral to low exposure to environmental and social risks, as well as a strong governance profile.

Exhibit 4

ESG Issuer Profile Scores



Source: Moody's Investors Service

Environmental

The county's E issuer profile score is neutral to low (E-2), reflecting neutral to low exposure to environmental risks across all categories, including physical climate risk, natural resources management, and waste and pollution.

Environmental considerations are not a material driver of the county's credit profile. Located in northeast Ohio the county has a continental climate that experiences four distinct seasons. The county will experience long term benefits from its ability to access an abundance of fresh water from Lake Erie. According to data from Moody's affiliate, Moody's ESG Solutions, the county has low

exposure to water stress, medium exposure to heat stress, and high exposure to extreme rainfall events relative to counties nationally. While the county has had flooding events, they have been constrained and have had little financial impact on the county. The regional sewer district is currently undertaking a massive capital plan to increase storm sewer capacity. Neither environmental, climate nor weather related events will likely have material impacts to the county's operations or credit profile for the foreseeable future.

Social

The S issuer profile score is neutral to low (S-2). The county's weak demographic trends are balanced by its access to basic services, employment opportunities, higher education, and housing.

Cuyahoga County has a diverse set of social considerations given its scale. The county is home to affluent suburban communities along with pockets of above average poverty, primarily within its urban communities in and around the City of Cleveland. Over time the county is likely to face rising costs to provide social services. Drug overdose rates in Cuyahoga County are significantly higher than the nation, and officials are currently weighing long-term solutions to crowding at the county jail. In October 2019, four drug companies announced settlements with Cuyahoga County totaling nearly \$179 million that will fund addiction prevention and treatment services to curb the social and economic costs of opioids. The money is held in a dedicated opioid mitigation fund and is not available for general fund operations. While these social issues will require resources to address, the county will continue to derive benefits from its position as an established economic center with comprehensive basic services.

Governance

The county's G issuer profile score is positive (G-1), reflecting strengths in the institutional structure. The score also considers the county's robust policy credibility, transparency, and strong management and budgeting practices. The score also incorporates the county's moderate institutional structure.

Cuyahoga County's management has demonstrated its capacity to sustain consistent operations and maintenance of healthy reserves. On the revenue side the county has the authority to increase its local sales tax another 0.25% up to the state cap of 1.5%. However, any increase would be subject to repeal by voter referendum. The county has two health and human services property tax levies subject to periodic voter approval. The county gained voter approval in April 2020 for an increase to one of the existing property tax levy to support health and human services and prevent additional draws on reserves. Regarding expenditures the county swiftly responded to the curtail budgetary impacts caused by the pandemic by temporarily

limiting departmental spending. The county negotiates with 35 separate bargaining units and recent salary increases for union and non-union employees have been approximately 2% over the past few years. In the county's judgment, relations with the its various bargaining units and employees have been and are currently considered good.

Ohio counties have an institutional framework score of "A," or moderate. County revenue are moderately predictable as sales taxes tend to dominate general fund revenue, but more diversified streams fund overall operations. Local sales tax rates are capped at 1.5% and raising property tax rates requires voter approval. Revenue and expenditures tend to be predictable.

ESG Issuer Profile Scores and Credit Impact Scores for the rated entity/transaction are available on Moodys.com. In order to view the latest scores, please click here to go to the landing page for the entity/transaction on MDC and view the ESG Scores section.

Rating methodology and scorecard factors

The US Local Government General Obligation Debt methodology includes a scorecard, a tool providing a composite score of a local government's credit profile based on the weighted factors we consider most important, universal and measurable, as well as possible notching adjustments dependent on individual credit strengths and weaknesses. Its purpose is not to determine the final rating, but rather to provide a standard platform from which to analyze and compare local government credits.

Exhibit 5

Scorecard Factors and Subfactors	Measure	Score
Economy/Tax Base (30%) ^[1]		
Tax Base Size: Full Value (in 000s)	\$99,444,471	Aaa
Full Value Per Capita	\$78,624	Aa
Median Family Income (% of US Median)	88.7%	A
Notching Adjustments: ^[2]		
Regional Economic Center		Up
Finances (30%)		
Fund Balance as a % of Revenues	53.2%	Aaa
5-Year Dollar Change in Fund Balance as % of Revenues	6.0%	A
Cash Balance as a % of Revenues	47.5%	Aaa
5-Year Dollar Change in Cash Balance as % of Revenues	4.4%	A
Notching Adjustments: ^[2]		
Contingent Liability Risk Given County Ownership of MetroHealth System		Down
Management (20%)		
Institutional Framework		A A
Operating History: 5-Year Average of Operating Revenues / Operating Expenditures (x)	1.01x	A
Debt and Pensions (20%)		
Net Direct Debt / Full Value (%)	1.4%	Aa
Net Direct Debt / Operating Revenues (x)	1.4x	A
3-Year Average of Moody's Adjusted Net Pension Liability / Full Value (%)	2.2%	A
3-Year Average of Moody's Adjusted Net Pension Liability / Operating Revenues (x)	2.0x	A
	Scorecard-Indicated Outcome	Aa2
	Assigned Rating	Aa2

[1] Economy measures are based on data from the most recent year available.

[2] Notching Factors are specifically defined in the US Local Government General Obligation Debt methodology.

[3] Standardized adjustments are outlined in the GO Methodology Scorecard Inputs publication.

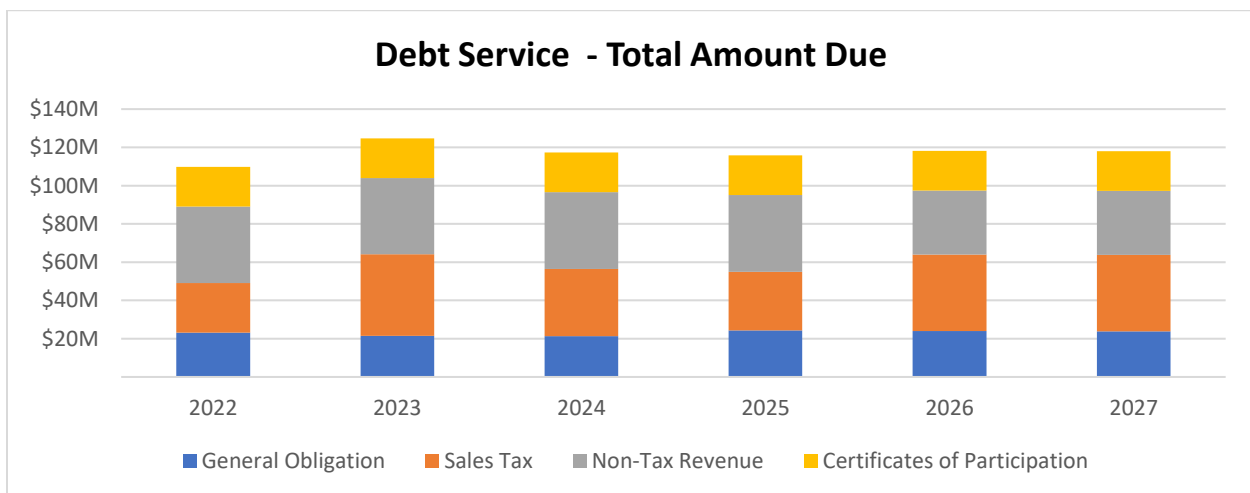
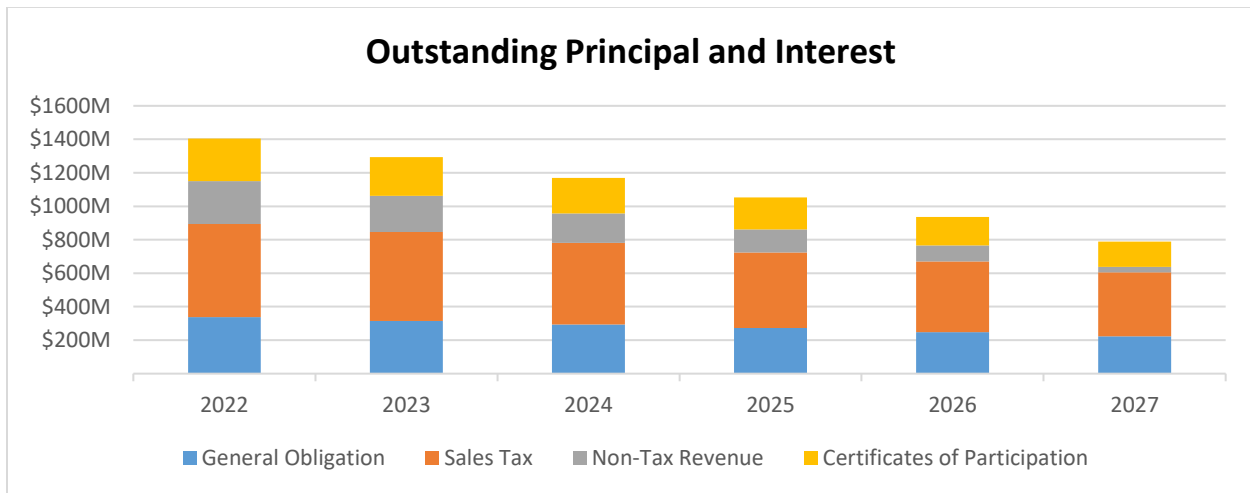
Source Document: Moody's investment Services

Debt Policies

- The County will adhere to the direct and indirect debt limitations of the State of Ohio.
- The County will analyze capital funding alternatives before a decision to issue debt is made.
- The County will sell notes instead of bonds only when market conditions dictate or as part of a multi-step construction program.
- The County will maintain a segregated Debt Service Fund to account for principal and interest payments and sources of repayment.
- An Annual Information Statement will be prepared so that current financial, economic, and demographic information will be readily available to the public, investors, and rating agencies.
- Bonds will be rated when sold to secure the most favorable market interest rate. Notes will be rated when it is determined to be financially advantageous.
- Proceeds from the sale of bonds and notes will not be used for operations, other than tax anticipation or current revenue notes which mature during the same year of issue.
- Revenue generated from bond sale premiums will be used to offset debt service.
- Debt will not be sold without integrating the costs of debt service with current resources for the budgeted fiscal period.
- The County will stay within reasonable debt medians for comparably rated counties.
- The County does not utilize derivative products such as interest rate swaps in conjunction with outstanding or newly issued debt. A change in this policy will require the County to draft a detailed swap policy as well as retain a swap advisor for any such transaction.
- The County will actively direct the investment of its debt portfolio to ensure the maximum rate of return

Outstanding Debt

As of January 1, 2022, Cuyahoga County has twenty-five outstanding debt issues comprising \$1.2 billion in principal and interest due over the next twenty-four years. Issued debt is categorized into five areas, General Obligation, Sales Tax Revenue, Non-Tax Revenue, Certificates of Participation, and Excise Tax Revenue.

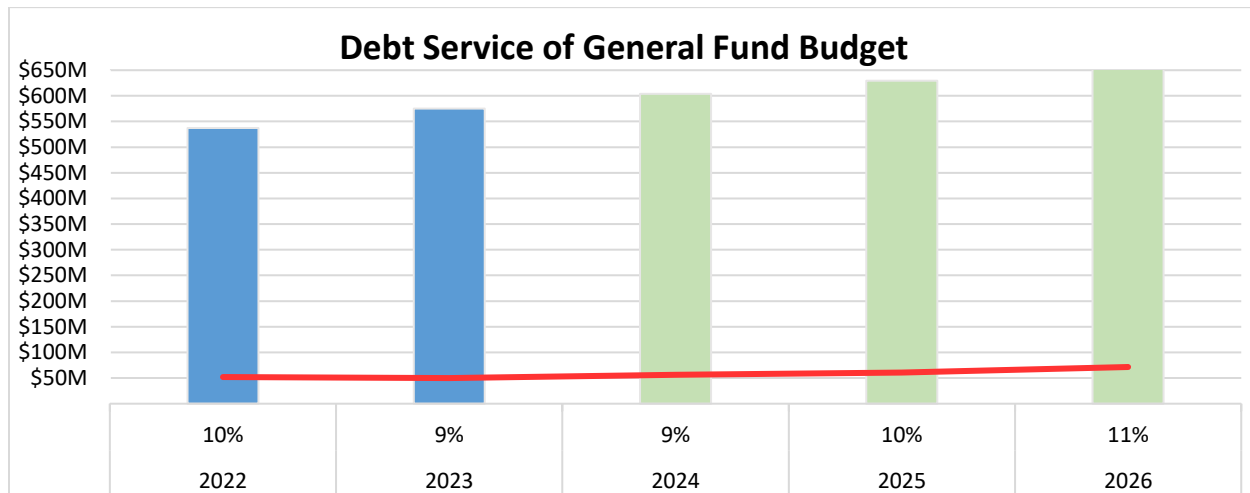


General Fund Impact

Debt service payments to retire debt annually impact the General Fund through two mechanisms. General Obligation debt requires contribution of the inside property tax millage allotted to the County. The Alternative Tax Budget establishes the split of 1.45 mills between the General Fund and

the General Obligation Debt Retirement Fund. As debt service payments increase the property tax revenue distributed to the General Fund is reduced, and inversely when debt service payments are decreasing.

In addition to the impact to inside property tax millage, sales tax revenue and non-tax revenue bonds pull from revenues that the General Fund would otherwise receive. The funding for those bond types is provided by the General Fund via subsidies. External contributing revenues reduce the realized General Fund impact by 20%, although revenue is not guaranteed.



General Obligation Debt

The County has outstanding five General Obligation Bond issues with \$338 million in outstanding principal and interest as of January 1, 2022. Bonds were issued for a variety of capital repairs and upgrades at County facilities, and also to refund previous debt for savings and consolidation. General obligation bonds are primarily funded with inside property tax millage, currently set at 0.45 mills.

Various Purpose General Obligation Series Bonds 2009B - \$86,695,000

Outstanding Principal and Interest

2022: \$130,441,935

2023: \$125,263,042

Maturity – December 1, 2034

Annual Debt Service Payment and Sources

2022: \$5,178,892 (\$1,910,426 Federal interest subsidy)

2023: \$5,168,651 (\$1,908,460 Federal interest subsidy)

Bonds were issued for County facilities, including \$29.6 million for improvements to the jail and \$56.4 million to County offices. The 2009B bonds were designated Build America Bonds and Recovery Zone Bonds. With that designation the issued bonds receive interest payment subsidies from the United States Department of the Treasury. The interest subsidy is equal to 35% of interest paid on \$43,970,000 in Build America Bonds, and 45% of the interest paid on \$42,725,000 in Recovery Zone Economic Development Bonds. The interest subsidy is subject to annual sequestration by Congress as part of the Federal Government Budget.

General Obligation Capital Improvement Refunding Bonds Series 2019A – \$39,500,000

Outstanding Principal and Interest

2022: \$51,526,700

2023: \$49,773,550

Maturity – December 1, 2027

Annual Debt Service Payment and Sources

2022: \$1,753,150 (Cigarette and alcohol excise tax revenue)

2023: \$1,753,600 (Cigarette and alcohol excise tax revenue)

Bonds were issued to refunding outstanding Cigarette and Alcohol Excise Tax Bonds Series 2015. Bonds are paid with excise tax revenues with the General Fund being a guarantee.

General Obligation Capital Improvement and New Money Bonds Series 2019B – \$37,100,000

Outstanding Principal and Interest

2022: \$30,193,866

2023: \$25,081,401

Maturity – December 1, 2035

Annual Debt Service Payment and Sources

2022: \$5,112,464 (Cigarette and alcohol excise tax revenue)

2023: \$5,078,423 (Cigarette and alcohol excise tax revenue)

Bonds were issued to provide new capital funds for repairs and upgrades to the Rocket Mortgage Fieldhouse. Bonds are paid with excise tax revenues with the General Fund being a guarantee.

General Obligation Refunding Bonds Series 2020A - \$56,345,000

Outstanding Principal and Interest

2022: \$64,700,750

2023: \$56,558,150

Maturity – December 1, 2037

Annual Debt Service Payment and Sources

2022: \$8,142,600 (\$383,931 Sewer special assessments and Village of Highland Hills)

2023: \$6,789,000 (\$167,400 Sewer special assessments and Village of Highland Hills)

Bonds were issued to refund General Obligation Capital Improvement Series 2012A. Refunded bonds were originally issued for new projects and to refund at lower cost outstanding consolidated General Obligation Bonds Series 2004. New projects included renovating and furnishing County facilities, renovating the County Jail, communications equipment for the Sheriff's Department. In addition to those projects \$880,000 was issued for installing wind turbines at the County Fairgrounds, and \$847,000 to resurfacing and improving the County Airport runway and taxiways. Refunded bonds include General Obligation Tax-Exempt Series 2004A originally issued for improvements to County buildings offices, and Series 2004B, renovations at the County Jail, Series 2004D-G originally issued for County sewer and waterline improvements to Orange Village, Olmsted Township, and Chagrin Falls Township. In addition, Highland Hills Community Center Bonds were refunded by the 2012A Series issuance. Sewer property tax special assessments and the Village of Highland Hills pay debt service their respective refunded bonds. Bonds were refunded in October 2020 with lifetime savings of \$12 million.

General Obligation Refunding Bonds Series 2020B - \$52,720,000

Outstanding Principal and Interest

2022: \$61,057,951

2023: \$58,157,984

Maturity – December 1, 2035

Annual Debt Service Payment and Sources

2022: \$2,899,967

2023: \$2,637,206

Bonds were issued to refund General Obligation Bonds Refunding Bonds Series 2012B originally issued for County buildings and facilities. Bonds were refunded in October 2020 with lifetime savings of \$149 thousand.

Sales Tax Revenue Debt

The County has six outstanding Sales Tax Revenue Bond issues with \$311 million in outstanding principal and interest as of January 1, 2022. Bonds were issued for various purposes including capital needs at County facilities, Countywide enterprise resource planning system, renovations at the County owned Huntington Garage, and renovation of Quicken Loans Arena. Debt service for the sales tax bonds is withheld by the bond trustee following a set monthly schedule ahead of payment to bondholders, for this reason withheld amounts exceed debt service when compared annually.

Various Purpose Sales Tax Revenue Bonds Series 2014 – \$137,890,000

Outstanding Principal and Interest

2022: \$115,428,338

2023: \$105,606,894

Maturity – December 1, 2038

Annual Debt Service Payment and Sources

2022: \$9,821,444

2023: \$9,825,944

Bonds were issued to reimburse and pay for capital upgrades at County buildings and offices, in addition to refunding outstanding General Obligation bonds. The refunded bonds include \$36.2 million in General Obligation Bonds Series 2009A maturing after 2019, and \$2.7 million for General

Obligation Sewer Bonds Series 2000 and Series 2005. Sewer bonds were issued for improvements in the Village of Orange and Olmsted Township, special assessments levied on the improved parcels pays debt service on the refunded portion. General Obligation bonds issued in 2020 reduced debt service to maturity by \$67.2 million.

Sales Tax Revenue Bonds Series 2015 (Public Square) – \$9,180,000

Outstanding Principal and Interest

2022: \$9,088,663

2023: \$8,332,931

Maturity – December 1, 2033

Annual Debt Service Payment and Sources

2022: \$755,331 (Tax increment financing)

2023: \$755,631 (Tax increment financing)

Bonds were issued for improvements to Public Square in downtown Cleveland and to refund Port Authority Bonds Series 2010A. Debt service is paid by tax increment financing on the Higbee Building which houses the JACK Casino. With the Port Authority Bond refunding, current account balances were transferred to the Public Improvement Fund to finance future capital repairs and upgrades at Public Square at the request of the City of Cleveland.

Sales Tax Revenue Bonds Series 2016 (Huntington Park Garage) – \$21,030,000

Outstanding Principal and Interest

2022: \$24,214,925

2023: \$22,696,163

Maturity – January 1, 2037

Annual Debt Service Payment and Sources

2022: \$1,518,763 (Garage revenues)

2023: \$1,517,263 (Garage revenues)

Bonds were issued to renovate the County owned and operated Huntington Park Garage. Debt service is withheld from sales tax revenues which is reimbursed to the General Fund with garage revenues.

Sales Tax Revenue Bonds Series 2017A (Quicken Loans Arena) – \$35,000,000

Outstanding Principal and Interest

2022: \$41,951,513

2023: \$39,165,325

Maturity – January 1, 2035

Annual Debt Service Payment and Sources

2022: \$2,786,188 (County General Fund and Destination Cleveland contribution)

2023: \$3,017,875 (County General Fund and Destination Cleveland contribution)

Bonds were issued for renovation of Quicken Loans Arena. The County contributes \$1.4 million annually from the General Fund, and Destination Cleveland will contribute \$44 million over 17 years. These annually fixed payment amounts ensure sufficient reserves for Series 2017B.

Sales Tax Revenue Bonds Series 2017B (Quicken Loans Arena) – \$35,320,000

Outstanding Principal and Interest

2022: \$46,691,372

2023: \$45,486,200

Maturity – January 1, 2035

Annual Debt Service Payment and Sources

2022: \$1,205,172 (Playoff admissions taxes)

2023: \$1,205,172 (Playoff admissions taxes)

Bonds were issued for renovation of Quicken Loans Arena. The County contributes Cavaliers Playoff admissions taxes received under agreement with the City of Cleveland and the Cleveland Cavaliers, in addition to incremental sales tax generated above \$250,000 annually at the arena. Following Gateway Economic Development Bonds Series 1992 and Series 2010C maturity the City of Cleveland will contribute all Cavaliers admissions tax collections. Until that period there are projected shortfalls in available revenues to fund debt service, established and maintained reserves will be utilized.

Sales Tax Revenue Bonds Series 2017C (Quicken Loans Arena) – \$70,635,000

Outstanding Principal and Interest

2022: \$73,699,072**2023:** \$68,241,221

Maturity – January 1, 2035

Annual Debt Service Payment and Sources

2022: \$5,457,850 (Cavaliers Rent)**2023:** \$5,456,250 (Cavaliers Rent)

Bonds were issued for renovation of Quicken Loans Arena. Sales tax revenues are withheld to fund debt service before the General Fund is reimbursement by the Cleveland Cavaliers. Series 2017C is entirely funded by the Cleveland Cavaliers Operating Company additional rent under terms of the Lease Agreement.

Non-Tax Revenue Debt

The County has outstanding twelve non-tax revenue bond issues with \$256 million in outstanding principal and interest as of January 1, 2022. Bonds were issued for purposes including Gateway Sports Facilities, Global Center for Health Innovation and Convention center, and economic development bonds.

Economic Development Fixed Rate Revenue Bonds Series 1992A (Gateway) – \$35,000,000

Outstanding Principal and Interest

2022: \$3,650,938**2023:** \$0

Maturity – June 1, 2022

Annual Debt Service Payment and Sources

2022: \$3,650,938 (\$3,650,938 General Fund)**2023:** \$0

Bonds were issued to construct sports facilities, now known as Progressive Field and Quicken Loans Arena in the Gateway District in downtown Cleveland. Debt service is funded primarily by admissions taxes on Quicken Loans Arena events shared by the City of Cleveland. 25% of non-basketball events and 62.5% of basketball games admissions tax collections are paid to the bond trustee. The County contributes from the General Fund the difference in revenue collected and debt service amount due annually. Following bond retirement, the City of Cleveland will contribute a percentage of admissions tax revenue toward Progressive Field capital upgrade on behalf of the County.

Economic Development Revenue Refunding Bonds Series 2020C (Gateway) – \$15,225,000

Outstanding Principal and Interest

2022: \$11,132,506**2023:** \$6,360,169

Maturity – June 1, 2023

Annual Debt Service Payment and Sources

2022: \$4,772,338 (\$3,856,547 General Fund)**2023:** \$6,360,169 (\$1,045,067 General Fund)

Bonds were issued to refund Economic Development Revenue Refunding Bonds Series 2010C which originally refunded 1994 bonds and 2004B bonds. Refunded bonds provided funding for the construction and capital improvements to both County owned Gateway facilities. Debt service is funded primarily by admissions taxes on Quicken Loans Arena events shared by the City of Cleveland. 25% of non-basketball events and 62.5% of basketball games admissions tax collections are paid to the bond trustee. The County contributes from the General Fund the difference in revenue collected and debt service amount due annually. Series 2010C were refunded in May 2020 by Economic Development Bonds Series 2020C providing savings of \$840,000.

Development Revenue Refunding Bonds Series 2020A (Brownfield Redevelopment) – \$10,485,000

Outstanding Principal and Interest

2022: \$10,655,471**2023:** \$9,749,614

Maturity – June 1, 2030

Annual Debt Service Payment and Sources

2022: \$1,175,858 (\$1,034,757 General Fund)

2023: \$1,179,519 (\$1,057,844 General Fund)

Bonds were issued to provide additional funding to the County Brownfield Redevelopment Fund, used to issued loans for property rehabilitation and remediation. This bond issuance followed Series 1998 bonds originally issued to begin the Brownfield Redevelopment Fund and were refunded by Series 2004C bonds. The 2004C bonds were redeemed with General Fund reserves in December 2014. Loan repayments from borrowers are paid to the trustee and reduce the General Fund obligation to debt service. Series 2010A were refunded in May 2020 by Economic Development Bonds Series 2020A. Refunding savings through maturity total \$2 million.

Economic Development Revenue Refunding Bonds Series 2020B (Commercial Redevelopment) – \$2,395,000

Outstanding Principal and Interest

2022: \$2,433,935

2023: \$2,159,950

Maturity June 1, 2030

Annual Debt Service Payment and Sources

2022: \$273,985

2023: \$270,216

Bonds were issued to refund Economic Development Revenue Bonds Series 2010B. Series 2010B bonds were issued to provide the initial funding for the County's Commercial Redevelopment Fund. This fund was used to make loans to commercial businesses to spur job creation and economic activity. Loan repayments from borrowers are paid to the trustee and reduce the General Fund obligation to debt service. As of December 2019, all outstanding loans had been redeemed. Debt service is funded by General Fund subsidies. Refunding savings including existing funds from loan redemptions total \$6 million.

Economic Development Revenue Refunding Series 2010D (Shaker Square) – \$2,925,756

Outstanding Principal and Interest

2022: \$1,834,891

2023: \$1,518,766

Maturity – December 1, 2030

Annual Debt Service Payment and Sources

2022: \$316,125 (\$155,500 General Fund)

2023: \$318,625 (\$158,500 General Fund)

Bonds were issued to refund Shaker Square Bonds Series 2000, which were originally issued to finance improvements at the Shaker Square commercial shopping complex. Debt service is funded by tax increment financing and the General Fund pays the shortfalls in tax increment financing revenue generation.

Economic Development Refunding Revenue Bonds Series 2014C (GCHI/Convention Center) – \$20,890,000

Outstanding Principal and Interest

2022: \$24,087,250

2023: \$23,404,050

Maturity – December 1, 2027

Annual Debt Service Payment and Sources

2022: \$683,200

2023: \$681,100

Bonds were issued to refund \$20 million in Medical Mart Bonds Series 2010E. Debt service is funded by the General Fund.

Economic Development Revenue Refunding Bonds Series 2020D (GCHI/Convention Center) – \$40,765,000

Outstanding Principal and Interest

2022: \$140,490,400

2023: \$114,222,150

Maturity – December 1, 2027

Annual Debt Service Payment and Sources

2022: \$26,268,250

2023: \$26,285,050

Bonds were issued to refund Economic Development Revenue Refunding Bonds Series 2020D. Series 2010F bonds were issued to fund the acquisition, construction, and equipping of a medical mart (Global Center for Health Innovation) and convention and exhibit center (Huntington Convention Center). Bonds were refunded in September 2020 by Series 2020D with lifetime savings of \$27 million. Debt service is funded through General Fund subsidy.

Economic Development Revenue Series 2013A (Steelyard Commons) – \$4,205,000

Outstanding Principal and Interest

2022: \$4,599,554

2023: \$4,309,870

Maturity – December 1, 2037

Annual Debt Service Payment and Sources

2022: \$289,684 (Tax increment financing)

2023: \$285,026 (Tax increment financing)

Bonds were issued for Phase II of the Steelyard Commons shopping center. Phase II consisted of 100,000 square feet of retail space and expanded the project to over 800,000 square feet of retail. Debt service is funded by tax increment financing. The County acts as bond trustee and charges an annual \$10,000 fee.

Economic Development Revenue Series 2013B (Westin Hotel) – \$5,685,000

Outstanding Principal and Interest

2022: \$8,435,486

2023: \$8,032,679

Maturity – December 1, 2042

Annual Debt Service Payment and Sources

2022: \$402,808 (Tax increment financing)

2023: \$402,678 (Tax increment financing)

Bonds were issued to provide financing for the Westin Hotel renovation and remodeling project. Debt service is funded by tax increment financing, and the County acts as bond trustee. The County appropriates an annual amount equal to debt service as a guarantee in the case of developer default.

Economic Development Revenue Bonds Series 2014A (Flats East Bank Phase II) – \$17,000,000

Outstanding Principal and Interest

2022: \$23,804,950

2023: \$22,447,000

Maturity – April 15, 2038

Annual Debt Service Payment and Sources

2022: \$1,357,950 (Tax increment financing)

2023: \$1,358,763 (Tax increment financing)

Bonds were issued for Phase II of the Flats East Bank multi-use project. Phase II included retail and residential space, the project is owned by the Cleveland Cuyahoga County Port Authority and leased to Flats East companies. Debt service is funded by tax increment financing with additional securities including mortgages and personal guarantees. Developer issues with bonds, mortgages, and security have created high likelihood the County will incur annual obligated debt service expenses in the future.

Economic Development Bonds Series 2014B (Western Reserve) – \$22,185,000

Outstanding Principal and Interest

2022: \$25,005,500

2023: \$24,221,020

Maturity – December 1, 2026

Annual Debt Service Payment and Sources

2022: \$784,480 (Job Creation Fund)

2023: \$2,784,480 (Job Creation Fund)

Bonds were issued to provide initial funding for the County's Western Reserve Fund (Job Creation Fund). The fund was used to make loans to commercial businesses to spur economic development within the county. Loan repayments are made to the Western Reserve Fund (Job Creation

Fund). The Development Job Creation Fund funds debt service. The Job Creation Fund may be unable to support debt service beginning in 2023 with principal payments becoming due. Any fund insolvency would require support from the General Fund.

Certificates of Participation

The County issued debt to finance the construction of the County Hotel operated by Hilton Management LLC at 100 Lakeside Avenue. Principal and interest outstanding as of January 1, 2022, is \$254 million.

Outstanding Principal and Interest

2022: \$253,672,719

2023: \$232,926,875

Maturity – December 1, 2044

Annual Debt Service Payment and Sources

2022: \$20,745,844 (\$20,750,444 General Fund)

2023: \$20,740,844 (\$13,979,000 General Fund)

Bonds were issued to finance construction of a County owned Hotel on the previous County Administrative Building site. The Hotel which links to the Convention Center and Global Center for Health Innovation purpose is to enhance the ability of both facilities to attract and maintain exhibitions and visitors. The Hotel is managed by Hilton Management LLC under the Hilton flagship branding. Debt service is funded by Hotel profits following a set cashflow mechanism with the remainder of debt service contributed by City of Cleveland levied lodging tax, and tax increment financing. The General Fund pays the remaining debt service due after other revenue sources. Consequences from the COVID-19 pandemic resulted in significant revenue losses. Losses in 2020 brought down Hilton contributions below amounts required to support debt service as anticipated. Outlook for 2022-2023 will remain the same with suppressed revenues increasing the County obligation.

Debt Limitations

The State of Ohio imposes limitations on the types and amounts of debt that can be issued by the County. **The Ohio Revised Code establishes two types of limitations: direct and indirect debt limitations. Direct debt limitations** consist of two calculations: voted and unvoted. Both take into account the total assessed value of real estate in Cuyahoga County. **The total assessed value of Cuyahoga County in Tax year 2022 is \$34.8 billion.** The calculation of both direct debt limitations is described below.

Total County Assessed Value		\$34,805,564,870
A.	Total Outstanding Debt	\$ 706,215,000
B.	Exempt Debt	
	Sewer GO	-
	Hospital Rev. Bonds	-
	Non-Tax Rev Bonds	\$ 215,325,000
	GO Self Supporting Excise Sales Tax Revenue Bonds	\$ 67,225,000
	Sales Tax Revenue Bonds	\$ 236,740,000
	Excise Tax Bonds	-
	Rock Hall Bonds GO	-
	Rock Hall Sales Tax Notes	-
	Correctional GO Debt	-
	Total Exempt	\$ 519,290,000
C.	Total Non-exempt	\$ 186,925,000
D.	1% AV	\$ 348,055,649
E.	Total Unvoted Non-Exempt	\$ 186,925,000
F.	Debt leeway w/in 1% unvoted debt limitation	\$ 161,130,649
G.	3%,1.5% & 2.5% of AV	\$ 868,639,122
H.	Total Nonexempt	\$ 186,925,000
I.	Debt Leeway w/in 3%,1.5% & 2.5%	\$ 681,714,122

Debt Limitation			
	Limitation	Debt	Additional
	3% + 1.5% + 2.5% =	\$ 868,639,122	\$ 186,925,000
	1% =	\$ 348,055,649	\$ 161,130,649
	1/2% =	\$ 174,027,824	\$ -

Direct Limitation – Voted and Unvoted Debt

The Ohio Revised Code further provides that the total voted and unvoted debt of the County, less debt exempt from the limitation, may not exceed (1) the sum of three percent of the first one hundred million dollars of the tax list of the County, plus (2) one and one-half percent of the tax list between one hundred and three hundred million dollars, plus (3) two and one-half percent of the tax list in excess of three hundred million dollars. The tax list is the total assessed valuation of the County.

Direct Limitation – Unvoted Debt

Section 133.07 of the Ohio Revised Code provides that the net general obligation indebtedness of the County issued without a vote of the electors shall never exceed 1% of the value of all property within the territorial boundaries of the County as listed and assessed for valuation. County debt that is exempt from this direct debt limitation includes Hospital Revenue Bonds, Non-tax revenue bonds, sales tax revenue bonds, and Rock and Roll Hall of Fame and Museum bonds.

Indirect Limitation – Unvoted Debt

Debt that is exempt from other debt limitation computations is not exempt when considering the indirect limitation on unvoted debt. Unvoted general obligation bonds and notes cannot be issued by the County unless the ad valorem property tax that might be required for payment of the debt service is ten mills (one percent) or less per \$1.00 of assess valuation of the combination of overlapping taxing subdivision. **The County is currently over the 10-mill limitation.** This ten-mill limitation therefore is dependent upon what occurs in the other overlapping taxing subdivisions. A relatively small amount of debt issued by another overlapping taxing subdivision with a small assessed valuation can encumber a significant amount of millage, thereby dramatically reducing the amount of unvoted general obligation debt that could be issued by the County.

New Issuances

During fiscal year 2022 Sales Tax Revenue Bonds were issued in the amount of \$190,090,000. Bonds are supporting capital repairs and upgrades to the County owned Ballpark and secure tenant lease through 2036. Debt service will be funded by \$2.55 million annual General Fund subsidy from the County, the City of Cleveland will contribute 50% of ballpark admissions taxes in addition to \$2.7 million annually from parking, garage, and naming rights revenues. In addition to public funding sources, the Ballpark lessee will pay additional rent toward bond debt service in accordance with Cooperative Agreement and lease dated December 30, 2021.

Debt Schedules



Schedule I

Exhibit of Outstanding Bonds, Notes and Certificates of Indebtedness
as of January 1, 2022 and Bond Retirement Fund Requirements for 2022

Inside Millage	Debt / Gen Fund	0.45	1.00
Real Prop AV	34,805,564,870	15,662,504	34,805,565

Purpose of Notes and Bonds	Original Issue Amount	Date of Issue	Date Due	Serial or Term	% Rate of Int. (TIC) ¹	Optional Redemption	Outstanding Principal January 1st	Principal & Interest January 1st	Required for Principal	Required for Interest	Required for Total Debt Service	Amt Received from Other Sources ²	County Obligated Payment
Unvoted / Inside 10 Mill Limit:													
CUSIP# 232238 / 232237/ 23223P													
Capital Improvement Bonds, Series 2009B Taxable	86,695,000	12/22/2009	12/1/2034	Both	3.607	Yes Any	85,585,000	130,441,935	105,000	5,073,892	5,178,892	1,910,426	5,178,892
Excise Tax Refunding Bonds, Series 2019A Taxable	39,500,000	7/30/2019	12/1/2027	Both	3.107	Yes Any	39,020,000	51,526,700	485,000	1,268,150	1,753,150	1,753,150	-
Excise Tax New Money Bonds, Series 2019B Tax-Exempt	37,045,000	7/30/2019	12/1/2035	Both	3.068	Yes 2028	28,205,000	30,193,866	4,565,000	547,464	5,112,464	5,112,464	-
General Obligation Refunding Bonds, Series 2020A Tax-Exempt	60,360,000	10/9/2020	12/1/2037	Both	1.710	Yes 2030	50,530,000	64,700,750	6,215,000	1,927,600	8,142,600	383,931	8,142,600
General Obligation Refunding Bonds, Series 2020B Taxable	52,720,000	10/9/2020	12/1/2035	Both	2.019	Yes 2030	50,810,000	61,057,951	1,985,000	914,967	2,899,967	-	2,899,967
Total Inside 10 Mill Limit	\$276,320,000				Avg Wt Rate 2.78		\$254,150,000	\$337,921,202	\$13,355,000	\$9,732,074	\$23,087,074	\$9,159,971	\$16,221,459
Voted / Outside 10 Mill Limit:													
CUSIP# 232237													
Total Outside 10 Mill Limit	\$0				Avg Wt Rate 0.000		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total General Obligation	\$276,320,000						\$254,150,000	\$337,921,202	\$13,355,000	\$9,732,074	\$23,087,074	\$9,159,971	\$16,221,459
CUSIP# 232263													
Gateway Arena Taxable:													
Series 1992A	35,000,000	9/15/1992	12/1/2022	Both	8.625	No	3,500,000	3,650,938	3,500,000	150,938	3,650,938		
Series 2020C Gateway Refunding Bonds	15,225,000	5/28/2020	6/1/2023	Serial	2.162	No	10,930,000	11,132,506	4,625,000	147,338	4,772,338		
Total Gateway Arena Taxable	\$50,225,000						\$14,430,000	\$14,783,444	\$8,125,000	\$298,275	\$8,423,275	\$1,079,825	\$7,343,450
Brownfield Redevelopment Fund Taxable													
Series 2020A Brownfield Refunding Bonds	10,485,000	5/28/2020	6/1/2030	Serial	2.667	No	9,535,000	10,655,471	965,000	210,858	1,175,858	140,852	1,035,006
Community Redevelopment Program Taxable													
Series 2020B Commercial Redevelopment Refunding Bonds	2,395,000	5/28/2020	6/1/2030	Serial	2.892	No	2,175,000	2,433,935	225,000	48,985	273,985	-	273,985
Shaker Square Tax-Exempt													
Series 2010D Shaker Square Refunding	2,925,756	9/3/2010	12/1/2030	Serial	3.870	Yes 2020	1,570,000	1,834,891	245,000	71,125	316,125	124,750	191,375
Medical Mart/Convention Center Project Tax Exempt:													
Series 2014C Medical Mart 2010E Refunding	20,890,000	12/4/2014	12/1/2027	Term	3.340	Yes 2024	20,440,000	24,087,250	70,000	613,200	683,200	-	683,200
Series 2020D Economic Development Revenue Refunding Bonds	140,675,000	5/28/2020	12/1/2027	Serial	2.892	No	121,775,000	140,490,400	20,830,000	5,438,250	26,268,250	-	26,268,250
Total Medical Mart Debt							\$142,215,000	\$164,577,650	\$20,900,000	\$6,051,450	\$26,951,450	\$0	\$26,951,450
Taxable Economic Development Revenue Bonds													
Steelyard Commons, Series 2013 A	4,205,000	10/23/2013	12/1/2037	Both	4.834	Yes 2021	3,260,000	4,599,554	135,000	154,684	289,684	289,684	289,684
Westin Hotel, Series 2013 B	5,685,000	12/19/2013	12/1/2042	Both	5.512	Yes 2021	5,070,000	8,435,486	135,000	267,808	402,808	402,808	402,808
Flats East Bank Phase II, Series 2014A	17,000,000	4/3/2014	4/15/2038	Term	5.607	Yes 2023	14,885,000	23,804,950	530,000	827,950	1,357,950	1,357,950	-
Western Reserve Series 2014B	22,185,000	12/4/2014	12/1/2026	Serial	3.610	Yes 2024	22,185,000	25,005,500	-	784,480	784,480	784,480	784,480
Total Non-Tax Revenue	\$459,320,756						\$215,325,000	\$256,130,881	\$31,260,000	\$8,715,614	\$39,975,614	\$4,180,348	\$37,272,237
Convention Hotel Project Certificates of Participation													
Certificates of Participation, Series 2014	230,885,000	5/28/2014	12/1/2044	Both	3.629	Yes 2024	\$177,635,000	\$253,672,719	\$12,400,000	\$8,345,844	\$20,745,844	\$10,798,422	\$9,947,422
CUSIP# 232287													
Variable Purpose Sales Tax Revenue Bonds													
Sales Tax Revenue Series 2014A Tax Exempt	137,890,000	12/4/2014	12/1/2038	Serial	3.385	Yes 2024	84,035,000	115,428,338	6,210,000	3,611,444	9,821,444	-	9,821,444
Sales Tax Revenue Series 2015A Tax Exempt	9,180,000	12/14/2015	12/1/2033	Both	2.960	Yes 2023	7,270,000	9,088,663	505,000	250,731	755,731	755,731	-
Sales Tax Revenue Series 2016	21,030,000	12/27/2016	1/1/2037	Term	3.499	No	18,550,000	24,214,925	885,000	633,763	1,518,763	1,518,763	1,518,763
Sales Tax Revenue Series 2017A Tax Exempt	35,000,000	10/12/2017	1/1/2035	Serial	2.882	Yes 2024	32,595,000	41,951,513	1,595,000	1,191,188	2,786,188	2,000,000	1,400,000
Sales Tax Revenue Series 2017B Taxable	35,320,000	10/12/2017	1/1/2035	Both	2.496	Yes 2024	35,320,000	46,691,372	-	1,205,172	1,205,172	1,205,172	-
Sales Tax Revenue Series 2017C Taxable	70,635,000	10/12/2017	1/1/2035	Both	3.258	Yes 2027	58,970,000	73,699,072	3,620,000	1,837,850	5,457,850	5,457,850	-
Sales Tax Revenue Series 2022A	122,590,000	1/27/2022	1/1/2037	Serial	1.896	Yes 2031	-	-	-	2,097,651	2,097,651	4,780,651	5,050,000
Sales Tax Revenue Series 2022B	67,500,000	1/27/2022	1/1/2037	Both	2.448	Yes 2031	-	-	1,640,000	683,999	2,323,999	2,323,999	-
Total Sales Tax Revenue	\$499,145,000						\$236,740,000	\$311,073,882	\$14,455,000	\$11,511,798	\$25,966,798	\$18,042,167	\$17,790,206
Total Tax Exempt, Taxable and Sales Tax	\$1,526,155,756						\$883,850,000	\$1,158,798,683	\$71,470,000	\$38,305,329	\$109,775,329	\$42,180,908	\$81,231,324

¹ True Interest Cost of bond issuance

² Includes revenue from refunding escrow, capitalized interest, non-tax revenue sources, Development Fund subsidy, special assessments, 1.5% Bed Tax, HPG Garage Fund, Highland Hills and federal interest subsidy

Schedule I

Exhibit of Outstanding Bonds, Notes and Certificates of Indebtedness
as of January 1, 2023 and Bond Retirement Fund Requirements for 2023

Inside Millage	Debt / Gen Fund	0.30	1.15
Real Prop AV	34,929,124,625	10,478,737	40,168,493

Purpose of Notes and Bonds	Original Issue Amount	Date of Issue	Date Due	Serial or Term	% Rate of Int. (TIC) ¹	Optional Redemption	Outstanding Principal January 1st	Outstanding Principal & Interest January 1st	Required for Principal	Required for Interest	Required for Total Debt Service	Amt Received from Other Sources ²	County Obligated Payment	
Unvoted / Inside 10 Mill Limit:														
CUSIP# 232238 / 232237 / 23223P														
Capital Improvement Bonds, Series 2009B Taxable	86,695,000	12/22/2009	12/1/2034	Both	3.607	Yes Any	85,480,000	125,263,042	100,000	5,068,651	5,168,651	1,908,460	5,168,651	
Excise Tax Refunding Bonds, Series 2019A Taxable	39,500,000	7/30/2019	12/1/2027	Both	3.107	Yes Any	38,535,000	49,773,550	500,000	1,253,600	1,753,600	1,753,600	-	
Excise Tax New Money Bonds, Series 2019B Tax-Exempt	37,045,000	7/30/2019	12/1/2035	Both	3.068	Yes 2028	23,640,000	25,081,401	4,615,000	463,423	5,078,423	5,078,423	-	
General Obligation Refunding Bonds, Series 2020A Tax-Exempt	60,360,000	10/9/2020	12/1/2037	Both	1.710	Yes 2030	44,315,000	56,558,150	5,110,000	1,679,000	6,789,000	167,400	6,789,000	
General Obligation Refunding Bonds, Series 2020B Taxable	52,720,000	10/9/2020	12/1/2035	Both	2.019	Yes 2030	48,825,000	58,157,984	1,730,000	907,206	2,637,206	-	2,637,206	
Total Inside 10 Mill Limit	\$276,320,000				Avg Wt Rate 2.80		240,795,000	314,834,128	12,055,000	9,371,879	21,426,879	8,907,883	\$5,168,651	
Voted / Outside 10 Mill Limit:														
CUSIP# 232237														
Total Outside 10 Mill Limit	\$0				Avg Wt Rate 0.000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total General Obligation	\$276,320,000						\$240,795,000	\$314,834,128	\$12,055,000	\$9,371,879	\$21,426,879	\$8,907,883	\$5,168,651	
CUSIP# 232263														
Gateway Arena Taxable:														
Series 2020C Gateway Refunding Bonds	15,225,000	5/28/2020	6/1/2023	Serial	2.162	No	6,305,000	6,360,169	6,305,000	55,169	6,360,169	5,315,391	1,044,777	
Brownfield Redevelopment Fund Taxable														
Series 2020A Brownfield Refunding Bonds	10,485,000	5/28/2020	6/1/2030	Serial	2.667	No	8,570,000	9,479,614	985,000	194,519	1,179,519	122,426	1,057,093	
Community Redevelopment Program Taxable														
Series 2020B Commercial Redevelopment Refunding Bonds	2,395,000	5/28/2020	6/1/2030	Serial	2.892	No	1,950,000	2,159,950	225,000	45,216	270,216	-	270,216	
Shaker Square Tax-Exempt														
Series 2010D Shaker Square Refunding	2,925,756	9/3/2010	12/1/2030	Serial	3.870	Yes 2020	1,325,000	1,518,766	260,000	58,625	318,625	124,750	193,875	
Medical Mart/Convention Center Project Tax Exempt:														
Series 2014C Medical Mart 2010E Refunding	20,890,000	12/4/2014	12/1/2027	Term	3.340	Yes 2024	20,370,000	23,404,050	70,000	611,100	681,100	-	681,100	
Series 2020D Economic Development Revenue Refunding Bonds	140,675,000	5/28/2020	12/1/2027	Serial	2.892	No	100,945,000	114,222,150	21,680,000	4,605,050	26,285,050	-	26,285,050	
							Total Medical Mart Debt	\$121,315,000	\$137,626,200	\$21,750,000	\$5,216,150	\$26,966,150	\$0	\$26,966,150
Taxable Economic Development Revenue Bonds														
Steelyard Commons, Series 2013 A	4,205,000	10/23/2013	12/1/2037	Both	4.834	Yes 2021	3,125,000	4,309,870	135,000	150,026	285,026	285,026	285,026	
Westin Hotel, Series 2013 B	5,685,000	12/19/2013	12/1/2042	Both	5.512	Yes 2021	4,935,000	8,032,679	140,000	262,678	402,678	402,678	402,678	
Flats East Bank Phase II, Series 2014A	17,000,000	4/3/2014	4/15/2038	Term	5.607	Yes 2023	14,355,000	22,447,000	555,000	803,763	1,358,763	1,358,763	-	
Western Reserve Series 2014B	22,185,000	12/4/2014	12/1/2026	Serial	3.610	Yes 2024	22,185,000	24,221,020	2,000,000	784,480	2,784,480	2,784,480	2,784,480	
	49,075,000						\$44,600,000	\$59,010,569	\$2,830,000	\$2,000,946	\$4,830,946	\$4,830,946	\$3,472,184	
Total Non-Tax Revenue	\$424,320,756						\$184,065,000	\$216,155,267	\$32,355,000	\$7,570,625	\$39,925,625	\$10,393,514	\$33,004,295	
Convention Hotel Project Certificates of Participation														
Certificates of Participation, Series 2014	230,885,000	5/28/2014	12/1/2044	Both	3.629	Yes 2024	165,235,000.00	232,926,875.20	13,015,000.00	7,725,843.76	20,740,844	9,000,000	11,740,844	
CUSIP# 232287														
Variable Purpose Sales Tax Revenue Bonds														
Sales Tax Revenue Series 2014A Tax Exempt	137,890,000	12/4/2014	12/1/2038	Serial	3.385	Yes 2024	77,825,000	105,606,894	6,525,000	3,300,944	9,825,944	318,621	9,825,944	
Sales Tax Revenue Series 2015A Tax Exempt	9,180,000	12/14/2015	12/1/2033	Both	2.960	Yes 2023	6,765,000	8,332,931	515,000	240,631	755,631	755,631	-	
Sales Tax Revenue Series 2016	21,030,000	12/27/2016	1/1/2037	Term	3.499	No	17,665,000	22,696,163	915,000	602,263	1,517,263	1,517,263	1,517,263	
Sales Tax Revenue Series 2017A Tax Exempt	35,000,000	10/12/2017	1/1/2035	Serial	2.882	Yes 2024	31,000,000	39,165,325	1,870,000	1,147,875	3,017,875	2,000,000	1,400,000	
Sales Tax Revenue Series 2017B Taxable	35,320,000	10/12/2017	1/1/2035	Both	2.496	Yes 2024	35,320,000	45,486,200	-	1,205,172	1,205,172	1,205,172	-	
Sales Tax Revenue Series 2017C Taxable	70,635,000	10/12/2017	1/1/2035	Both	3.258	Yes 2027	55,350,000	68,241,221	3,705,000	1,751,250	5,456,250	5,456,250	-	
Sales Tax Revenue Series 2022A	122,590,000	1/27/2022	1/1/2037	Serial	1.896	Yes 2031	122,590,000	162,237,200	10,770,000	4,688,200	15,458,200	18,141,200	5,550,000	
Sales Tax Revenue Series 2022B	67,500,000	1/27/2022	1/1/2037	Both	2.448	Yes 2031	65,860,000	78,752,595	3,890,000	1,540,290	5,430,290	5,430,290	-	
Total Sales Tax Revenue	\$499,145,000						\$412,375,000	\$530,518,529	\$28,190,000	\$14,476,625	\$42,666,625	\$34,824,427	\$18,293,206	
Total Tax Exempt, Taxable and Sales Tax	\$1,491,155,756						\$1,002,470,000	\$1,294,434,799	\$85,615,000	\$39,144,972	\$124,759,972	\$63,125,824	\$68,206,996	

¹ True Interest Cost of bond issuance

² Includes federal interest subsidies, excise taxes, special assessments, revenue from municipalities, payment in lieu of taxation, County Development loan revenue, refunding escrow, capitalized interest, 1.5% lodging tax, County Garage Fund

*Funded via Development Fund subsidy

^County obligation for shortfall

Schedule I

Exhibit of Outstanding Bonds, Notes and Certificates of Indebtedness
as of January 1, 2024 and Bond Retirement Fund Requirements for 2024

Inside Millage	Debt / Gen Fund	0.40	1.05
Real Prop AV	35,053,123,018	14,021,249	36,805,779

Purpose of Notes and Bonds	Original Issue Amount	Date of Issue	Date Due	Serial or Term	% Rate of Int. (TIC) ¹	Optional Redemption	Outstanding Principal January 1st	Outstanding Principal & Interest January 1st	Required for Principal	Required for Interest	Required for Debt Service	Total	Amt Received from Other Sources ²	County Obligated Payment
Unvoted / Inside 10 Mill Limit:														
CUSIP# 232238 / 232237 / 23223P														
Capital Improvement Bonds, Series 2009B Taxable	86,695,000	12/22/2009	12/1/2034	Both	3.607	Yes Any	85,380,000	120,094,392	115,000	5,063,509		5,178,509	1,906,521	5,178,509
Excise Tax Refunding Bonds, Series 2019A Taxable	39,500,000	7/30/2019	12/1/2027	Both	3.107	Yes Any	38,035,000	48,019,950	515,000	1,238,600		1,753,600	1,753,600	-
Excise Tax New Money Bonds, Series 2019B Tax-Exempt	37,045,000	7/30/2019	12/1/2035	Both	3.068	Yes 2028	19,025,000	20,002,979	4,665,000	379,060		5,044,060	5,044,060	-
General Obligation Refunding Bonds, Series 2020A Tax-Exempt	60,360,000	10/9/2020	12/1/2037	Both	1.710	Yes 2030	39,205,000	49,769,150	5,235,000	1,474,600		6,709,600	221,999	6,709,600
General Obligation Refunding Bonds, Series 2020B Taxable	52,720,000	10/9/2020	12/1/2035	Both	2.019	Yes 2030	47,095,000	55,520,779	1,735,000	897,743		2,632,743	-	2,632,743
Total Inside 10 Mill Limit	\$276,320,000				Avg Wt Rate 2.83		\$228,740,000	\$293,407,249	\$12,265,000	\$9,053,512	\$21,318,512	\$8,926,180	\$5,178,509	\$5,178,509
Voted / Outside 10 Mill Limit:														
CUSIP# 232237														
Total Outside 10 Mill Limit	\$0				Avg Wt Rate 0.000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total General Obligation	\$276,320,000						\$228,740,000	\$293,407,249	\$12,265,000	\$9,053,512	\$21,318,512	\$8,926,180	\$5,178,509	\$5,178,509
CUSIP# 232263														
Brownfield Redevelopment Fund Taxable														
Series 2020A Brownfield Refunding Bonds	10,485,000	5/28/2020	6/1/2030	Serial	2.667	No	7,585,000	8,300,095	1,000,000	176,400		1,176,400	108,480	1,067,920
Community Redevelopment Program Taxable														
Series 2020B Commercial Redevelopment Refunding Bonds	2,395,000	5/28/2020	6/1/2030	Serial	2.892	No	1,725,000	1,889,734	225,000	41,110		266,110	-	266,110
Shaker Square Tax-Exempt														
Series 2010D Shaker Square Refunding	2,925,756	9/3/2010	12/1/2030	Serial	3.870	Yes 2020	1,065,000	1,200,141	275,000	45,375		320,375	124,750	195,625
Medical Mart/Convention Center Project Tax Exempt:														
Series 2014C Medical Mart 2010E Refunding	20,890,000	12/4/2014	12/1/2027	Term	3.340	Yes 2024	20,300,000	22,722,950	70,000	609,000		679,000	-	679,000
Series 2020D Economic Development Revenue Refunding Bonds	140,675,000	5/28/2020	12/1/2027	Serial	2.892	No	79,265,000	87,937,100	22,540,000	3,737,850		26,277,850	-	26,277,850
Total Medical Mart Debt							\$99,565,000	\$110,660,050	\$22,610,000	\$4,346,850	\$26,956,850	\$0	\$26,956,850	
Taxable Economic Development Revenue Bonds														
Steelyard Commons, Series 2013 A	4,205,000	10/23/2013	12/1/2037	Both	4.834	Yes 2021	2,990,000	4,024,844	140,000	145,031		285,031	285,031	285,031
Westin Hotel, Series 2013 B	5,685,000	12/19/2013	12/1/2042	Both	5.512	Yes 2021	4,795,000	7,630,001	145,000	257,078		402,078	402,078	402,078
Flats East Bank Phase II, Series 2014A	17,000,000	4/3/2014	4/15/2038	Term	5.607	Yes 2023	13,800,000	21,088,238	580,000	778,563		1,358,563	1,358,563	-
Western Reserve Series 2014B	22,185,000	12/4/2014	12/1/2026	Serial	3.610	Yes 2024	20,185,000	21,436,540	8,500,000	719,480		9,219,480	9,219,480	9,219,480
Total Non-Tax Revenue	\$459,320,756						\$151,710,000	\$176,229,642	\$33,475,000	\$6,509,886	\$39,984,886	\$11,498,381	\$38,393,094	\$38,393,094
Convention Hotel Project Certificates of Participation														
Certificates of Participation, Series 2014	230,885,000	5/28/2014	12/1/2044	Both	3.629	Yes 2024	152,220,000.00	212,186,031.44	13,675,000.00	7,075,093.76		\$20,750,094	\$9,000,000	\$11,750,094
CUSIP# 232287														
Variable Purpose Sales Tax Revenue Bonds														
Sales Tax Revenue Series 2014A Tax Exempt	137,890,000	12/4/2014	12/1/2038	Serial	3.385	Yes 2024	71,300,000	95,780,950	6,850,000	2,974,694		9,824,694	293,830	9,824,694
Sales Tax Revenue Series 2015A Tax Exempt	9,180,000	12/14/2015	12/1/2033	Both	2.960	Yes 2023	6,250,000	7,577,300	525,000	230,331		755,331	755,331	-
Sales Tax Revenue Series 2016	21,030,000	12/27/2016	1/1/2037	Term	3.499	No	16,750,000	21,178,900	950,000	569,625		1,519,625	1,519,625	1,519,625
Sales Tax Revenue Series 2017A Tax Exempt	35,000,000	10/12/2017	1/1/2035	Serial	2.882	Yes 2024	29,130,000	36,147,450	1,920,000	1,095,700		3,015,700	2,750,000	1,400,000
Sales Tax Revenue Series 2017B Taxable	35,320,000	10/12/2017	1/1/2035	Both	2.496	Yes 2024	35,320,000	44,281,027	-	1,205,172		1,205,172	1,205,172	-
Sales Tax Revenue Series 2017C Taxable	70,635,000	10/12/2017	1/1/2035	Both	3.258	Yes 2027	51,645,000	62,784,972	3,805,000	1,654,379		5,459,379	5,459,379	-
Sales Tax Revenue Series 2022A	122,590,000	1/27/2022	1/1/2037	Serial	1.896	Yes 2031	111,820,000	146,779,000	3,600,000	4,400,800		8,000,800	4,919,633	5,550,000
Sales Tax Revenue Series 2022B	67,500,000	1/27/2022	1/1/2037	Both	2.448	Yes 2031	61,970,000	73,322,305	3,980,000	1,452,259		5,432,259	5,432,259	-
Total Sales Tax Revenue	\$499,145,000						\$384,185,000	\$487,851,904	\$21,630,000	\$13,582,960	\$35,212,960	\$22,335,230	\$18,294,319	\$18,294,319
Total Tax Exempt, Taxable and Sales Tax	\$1,526,155,756						\$916,855,000	\$1,169,674,827	\$81,045,000	\$36,221,452	\$117,266,452	\$51,759,792	\$73,616,015	\$73,616,015

¹ True Interest Cost of bond issuance

² Includes federal interest subsidies, excise taxes, special assessments, revenue from municipalities, payment in lieu of taxation, County Development loan revenue, refunding escrow, capitalized interest, 1.5% lodging tax, County Garage Fund

³ Includes revenue from refunding escrow, capitalized interest, non-tax revenue, special assessments, 1.5% Bed Tax, HPG Garage Fund, Highland Hills and federal interest subsidy

⁴ County obligation for shortfall

Schedule I

Exhibit of Outstanding Bonds, Notes and Certificates of Indebtedness
as of January 1, 2025 and Bond Retirement Fund Requirements for 2025

Inside Millage	Debt / Gen Fund	0.45	1.00
Real Prop AV	35,177,561,604	15,829,903	35,177,562

Purpose of Notes and Bonds	Original Issue Amount	Date of Issue	Date Due	Serial or Term	% Rate of Int. (TIC) ¹	Optional Redemption	Outstanding Principal January 1st	Outstanding Principal & Interest January 1st	Required for Principal	Required for Interest	Required for Debt Service	Total	Amt Received from Other Sources ²	County Obligated Payment
Unvoted / Inside 10 Mill Limit:														
CUSIP# 232238 / 232237 / 23223P														
Capital Improvement Bonds, Series 2009B Taxable	86,695,000	12/22/2009	12/1/2034	Both	3.607	Yes Any	85,265,000	114,915,883	7,275,000	5,057,480		12,332,480	1,905,057	12,332,480
Excise Tax Refunding Bonds, Series 2019A Taxable	39,500,000	7/30/2019	12/1/2027	Both	3.107	Yes Any	37,520,000	46,266,350	530,000	1,223,150		1,753,150	1,753,150	-
Excise Tax New Money Bonds, Series 2019B Tax-Exempt	37,045,000	7/30/2019	12/1/2035	Both	3.068	Yes 2028	14,360,000	14,958,918	4,720,000	293,318		5,013,318	5,013,318	-
General Obligation Refunding Bonds, Series 2020A Tax-Exempt	60,360,000	10/9/2020	12/1/2037	Both	1.710	Yes 2030	33,970,000	43,059,550	2,120,000	1,265,200		3,385,200	78,000	3,385,200
General Obligation Refunding Bonds, Series 2020B Taxable	52,720,000	10/9/2020	12/1/2035	Both	2.019	Yes 2030	45,360,000	52,888,036	955,000	885,216		1,840,216	-	1,840,216
Total Inside 10 Mill Limit	\$276,320,000				Avg Wt Rate 2.85		216,475,000	272,088,738	15,600,000	8,724,364	24,324,364	8,749,525	\$12,332,480	
Voted / Outside 10 Mill Limit:														
CUSIP# 232237														
Total Outside 10 Mill Limit	\$0				Avg Wt Rate 0.000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total General Obligation	\$276,320,000						\$216,475,000	\$272,088,738	\$15,600,000	\$8,724,364	\$24,324,364	\$8,749,525	\$12,332,480	
CUSIP# 232263														
Brownfield Redevelopment Fund Taxable														
Series 2020A Brownfield Refunding Bonds	10,485,000	5/28/2020	6/1/2030	Serial	2.667	No	6,585,000	7,123,695	1,030,000	155,828		1,185,828	95,664	1,090,164
Community Redevelopment Program Taxable														
Series 2020B Commercial Redevelopment Refunding Bonds	2,395,000	5/28/2020	6/1/2030	Serial	2.892	No	1,500,000	1,623,624	235,000	36,094		271,094	-	271,094
Shaker Square Tax-Exempt														
Series 2010D Shaker Square Refunding	2,925,756	9/3/2010	12/1/2030	Serial	3.870	Yes 2020	790,000	879,766	290,000	31,500		321,500	124,750	196,750
Medical Mart/Convention Center Project Tax Exempt:														
Series 2014C Medical Mart 2010E Refunding	20,890,000	12/4/2014	12/1/2027	Term	3.340	Yes 2024	20,230,000	22,043,950	75,000	606,900		681,900	-	681,900
Series 2020D Economic Development Revenue Refunding Bonds	140,675,000	5/28/2020	12/1/2027	Serial	2.892	No	56,725,000	61,659,250	23,440,000	2,836,250		26,276,250	-	26,276,250
Total Medical Mart Debt							\$76,955,000	\$83,703,200	\$23,515,000	\$3,443,150	\$26,958,150	\$0	\$26,958,150	
Taxable Economic Development Revenue Bonds														
Steelyard Commons, Series 2013 A	4,205,000	10/23/2013	12/1/2037	Both	4.834	Yes 2021	2,850,000	3,739,813	150,000	139,431		289,431	289,431	289,431
Westin Hotel, Series 2013 B	5,685,000	12/19/2013	12/1/2042	Both	5.512	Yes 2021	4,650,000	7,227,924	150,000	251,096		401,096	401,096	401,096
Flats East Bank Phase II, Series 2014A	17,000,000	4/3/2014	4/15/2038	Term	5.607	Yes 2023	13,220,000	19,729,675	610,000	750,625		1,360,625	1,360,625	-
Western Reserve Series 2014B	22,185,000	12/4/2014	12/1/2026	Serial	3.610	Yes 2024	11,685,000	12,217,060	8,900,000	426,230		9,326,230	9,326,230	9,326,230
Total Non-Tax Revenue	\$459,320,756						\$118,235,000	\$136,244,756	\$34,880,000	\$5,233,954	\$40,113,954	\$11,597,797	\$38,532,915	
Convention Hotel Project Certificates of Participation														
Certificates of Participation, Series 2014	230,885,000	5/28/2014	12/1/2044	Both	3.629	Yes 2024	138,545,000.00	191,435,937.68	14,350,000.00	6,391,343.76		\$20,741,344	\$9,000,000	\$11,741,344
CUSIP# 232287														
Variable Purpose Sales Tax Revenue Bonds														
Sales Tax Revenue Series 2014A Tax Exempt	137,890,000	12/4/2014	12/1/2038	Serial	3.385	Yes 2024	64,450,000	85,956,256	285,000	2,632,194		2,917,194	-	2,917,194
Sales Tax Revenue Series 2015A Tax Exempt	9,180,000	12/14/2015	12/1/2033	Both	2.960	Yes 2023	5,725,000	6,821,969	550,000	209,331		759,331	759,331	-
Sales Tax Revenue Series 2016	21,030,000	12/27/2016	1/1/2037	Term	3.499	No	15,800,000	19,659,275	980,000	535,850		1,515,850	1,515,850	1,515,850
Sales Tax Revenue Series 2017A Tax Exempt	35,000,000	10/12/2017	1/1/2035	Serial	2.882	Yes 2024	27,210,000	33,131,750	1,975,000	1,027,400		3,002,400	2,750,000	1,500,000
Sales Tax Revenue Series 2017B Taxable	35,320,000	10/12/2017	1/1/2035	Both	2.496	Yes 2024	35,320,000	43,075,855	-	1,205,172		1,205,172	1,205,172	-
Sales Tax Revenue Series 2017C Taxable	70,635,000	10/12/2017	1/1/2035	Both	3.258	Yes 2027	47,840,000	57,325,593	3,910,000	1,549,431		5,459,431	5,459,431	-
Sales Tax Revenue Series 2022A	122,590,000	1/27/2022	1/1/2037	Serial	1.896	Yes 2031	108,220,000	138,778,200	6,170,000	4,205,400		10,375,400	2,683,000	5,550,000
Sales Tax Revenue Series 2022B	67,500,000	1/27/2022	1/1/2037	Both	2.448	Yes 2031	57,990,000	67,890,045	4,070,000	1,362,203		5,432,203	5,432,203	-
Total Sales Tax Revenue	\$499,145,000						\$362,555,000	\$452,638,944	\$17,940,000	\$12,726,981	\$30,666,981	\$19,804,987	\$11,483,044	
Total Tax Exempt, Taxable and Sales Tax	\$1,526,155,756						\$835,810,000	\$1,052,408,375	\$82,770,000	\$33,076,642	\$115,846,642	\$49,152,309	\$74,089,783	

¹ True Interest Cost of bond issuance

² Includes federal interest subsidies, excise taxes, special assessments, revenue from municipalities, payment in lieu of taxation, County Development loan revenue, refunding escrow, capitalized interest, 1.5% lodging tax, County Garage Fund

³ Includes revenue from refunding escrow, capitalized interest, non-tax revenue, special assessments, 1.5% Bed Tax, HPG Garage Fund, Highland Hills and federal interest subsidy

⁴ County obligation for shortfall

Schedule I

Exhibit of Outstanding Bonds, Notes and Certificates of Indebtedness
as of January 1, 2026 and Bond Retirement Fund Requirements for 2026

Inside Millage	Debt / Gen Fund	0.40	1.05
Real Prop AV	38,695,317,765	15,478,127	40,630,084

Purpose of Notes and Bonds	Original Issue Amount	Date of Issue	Date Due	Serial or Term	% Rate of Int. (TIC) ¹	Optional Redemption	Outstanding Principal January 1st	Outstanding Principal & Interest January 1st	Required for Principal	Required for Interest	Required for Debt Service	Total	Armt Received from Other Sources ²	County Obligated Payment
Unvoted / Inside 10 Mill Limit:														
CUSIP# 232238 / 232237/ 23223P														
Capital Improvement Bonds, Series 2009B Taxable	86,695,000	12/22/2009	12/1/2034	Both	3.607	Yes Any	77,990,000	102,583,403	7,510,000	4,665,212	12,175,212	12,175,212	1,756,588	12,175,212
Excise Tax Refunding Bonds, Series 2019A Taxable	39,500,000	7/30/2019	12/1/2027	Both	3.107	Yes Any	36,990,000	44,513,200	555,000	1,201,950	1,756,950	-	1,756,950	-
Excise Tax New Money Bonds, Series 2019B Tax-Exempt	37,045,000	7/30/2019	12/1/2035	Both	3.068	Yes 2028	9,640,000	9,945,601	4,785,000	201,655	4,986,655	-	4,986,655	-
General Obligation Refunding Bonds, Series 2020A Tax-Exempt	60,360,000	10/9/2020	12/1/2037	Both	1.710	Yes 2030	31,850,000	39,674,350	2,130,000	1,180,400	3,310,400	-	-	3,310,400
General Obligation Refunding Bonds, Series 2020B Taxable	52,720,000	10/9/2020	12/1/2035	Both	2.019	Yes 2030	44,405,000	51,047,820	960,000	877,079	1,837,079	-	-	1,837,079
Total Inside 10 Mill Limit	\$276,320,000				Avg Wt Rate 2.84		\$200,875,000	\$247,764,374	\$15,940,000	\$8,126,297	\$24,066,297	\$8,500,194	\$12,175,212	
Voted / Outside 10 Mill Limit:														
CUSIP# 232237														
Total Outside 10 Mill Limit	\$0				Avg Wt Rate 0.000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total General Obligation	\$276,320,000						\$200,875,000	\$247,764,374	\$15,940,000	\$8,126,297	\$24,066,297	\$8,500,194	\$12,175,212	
CUSIP# 232263														
Brownfield Redevelopment Fund Taxable														
Series 2020A Brownfield Refunding Bonds	10,485,000	5/28/2020	6/1/2030	Serial	2.667	No	5,555,000	5,937,868	1,065,000	132,241	1,197,241	95,664	1,101,577	
Community Redevelopment Program Taxable														
Series 2020B Commercial Redevelopment Refunding Bonds	2,395,000	5/28/2020	6/1/2030	Serial	2.892	No	1,265,000	1,352,530	240,000	30,275	270,275	-	270,275	
Shaker Square Tax-Exempt														
Series 2010D Shaker Square Refunding	2,925,756	9/3/2010	12/1/2030	Serial	3.870	Yes 2020	500,000	558,266	90,000	19,697	109,697	100,000	9,697	
Medical Mart/Convention Center Project Tax Exempt:														
Series 2014C Medical Mart 2010E Refunding	20,890,000	12/4/2014	12/1/2027	Term	3.340	Yes 2024	20,155,000	21,362,050	75,000	604,650	679,650	-	679,650	
Series 2020D Economic Development Revenue Refunding Bonds	140,675,000	5/28/2020	12/1/2027	Serial	2.892	No	33,285,000	35,383,000	24,610,000	1,664,250	26,274,250	-	26,274,250	
Taxable Economic Development Revenue Bonds														
Steelyard Commons, Series 2013 A	4,205,000	10/23/2013	12/1/2037	Both	4.834	Yes 2021	2,700,000	3,450,381	155,000	133,431	288,431	288,431	288,431	
Westin Hotel, Series 2013 B	5,685,000	12/19/2013	12/1/2042	Both	5.512	Yes 2021	4,500,000	6,826,828	155,000	244,646	399,646	399,646	399,646	
Flats East Bank Phase II, Series 2014A	17,000,000	4/3/2014	4/15/2038	Term	5.607	Yes 2023	12,610,000	18,369,050	640,000	716,663	1,356,663	1,356,663	-	
Western Reserve Series 2014B	22,185,000	12/4/2014	12/1/2026	Serial	3.610	Yes 2024	2,785,000	2,890,830	2,785,000	105,830	2,890,830	2,890,830	2,890,830	
	49,075,000						\$22,595,000	\$31,537,089	\$3,735,000	\$1,200,570	\$4,935,570	\$4,935,570	\$3,578,908	
Total Non-Tax Revenue	\$459,320,756						\$83,355,000	\$96,130,802	\$29,815,000	\$3,651,683	\$33,466,683	\$5,131,234	\$31,914,357	
Convention Hotel Project Certificates of Participation														
Certificates of Participation, Series 2014	230,885,000	5/28/2014	12/1/2044	Both	3.629	Yes 2024	124,195,000.00	170,694,593.92	15,075,000.00	5,673,843.76	\$20,748,844	\$9,000,000	\$11,748,844	
CUSIP# 232287														
Variable Purpose Sales Tax Revenue Bonds														
Sales Tax Revenue Series 2014A Tax Exempt	137,890,000	12/4/2014	12/1/2038	Serial	3.385	Yes 2024	64,165,000	83,039,063	6,100,000	2,617,944	8,717,944	-	8,717,944	
Sales Tax Revenue Series 2015A Tax Exempt	9,180,000	12/14/2015	12/1/2033	Both	2.960	Yes 2023	5,175,000	6,062,638	560,000	195,581	755,581	755,581	755,581	
Sales Tax Revenue Series 2016	21,030,000	12/27/2016	1/1/2037	Term	3.499	No	14,820,000	18,143,425	1,015,000	500,938	1,515,938	1,515,938	1,515,938	
Sales Tax Revenue Series 2017A Tax Exempt	35,000,000	10/12/2017	1/1/2035	Serial	2.882	Yes 2024	25,235,000	30,129,350	2,055,000	946,800	3,001,800	1,500,000	1,500,000	
Sales Tax Revenue Series 2017B Taxable	35,320,000	10/12/2017	1/1/2035	Both	2.496	Yes 2024	35,320,000	41,870,683	3,130,000	1,157,815	4,287,815	4,287,815	-	
Sales Tax Revenue Series 2017C Taxable	70,635,000	10/12/2017	1/1/2035	Both	3.258	Yes 2027	43,930,000	51,866,162	4,020,000	1,435,191	5,455,191	5,455,191	-	
Sales Tax Revenue Series 2022A	122,590,000	1/27/2022	1/1/2037	Serial	1.896	Yes 2031	102,050,000	128,402,800	6,805,000	3,945,900	10,750,900	2,683,000	5,550,000	
Sales Tax Revenue Series 2022B	67,500,000	1/27/2022	1/1/2037	Both	2.448	Yes 2031	53,920,000	62,457,843	4,160,000	1,270,122	5,430,122	5,430,122	-	
Total Sales Tax Revenue	\$499,145,000						\$344,615,000	\$421,971,963	\$27,845,000	\$12,070,290	\$39,915,290	\$21,627,646	\$18,039,463	
Total Tax Exempt, Taxable and Sales Tax	\$1,526,155,756						\$753,040,000	\$936,561,732	\$88,675,000	\$29,522,114	\$118,197,114	\$44,259,074	\$73,877,875	

¹ True Interest Cost of bond issuance

² Includes federal interest subsidies, excise taxes, special assessments, revenue from municipalities, payment in lieu of taxation, County Development loan revenue, refunding escrow, capitalized interest, 1.5% lodging tax, County Garage Fund

*Funded via Development Fund subsidy

[^]County obligation for shortfall



Glossary

2022 - 2023

Glossary

Accrual Basis of Accounting - Revenues are recognized when earned and expenses when incurred.

Account Code - The second smallest unit of budgetary accountability and control, which encompasses specific and distinguishable lines of work performed by an organizational unit.

Accounting Unit - An eight-character alphanumeric code used in the County accounting and budget systems to identify a specific department and division within a Zone. Detailed budget allocations are made at the accounting unit level.

Activity Code - A unit of work or activity that has a limited time span and scope of purpose and is often financed by special funds, such as with categorical grants.

Ad Valorem Tax - A tax based on the value (or assessed value) of property.

Annual Informational Statement - A report prepared so that current financial, economic, and demographic information is disclosed to investors, rating agencies, and the public.

Appropriation - An authorization granted by the County Council to make expenditures and to incur obligations for purposes specified in the Appropriations Resolution.

Adopted Budget - This is the budget as adopted by the Cuyahoga County Council.

Arbitrage - Investment earnings representing the difference between interest paid on the bonds and the interest earned on the investments made utilizing the bond proceeds.

Assessed Valuation - The value of property against which an ad valorem tax is levied. Valuations are conducted by the Fiscal Office and reflect a percentage of the true, or market value of the property.

Balance (Beginning, Ending) - As used in this document, balances refer to the actual cash in a fund less any encumbrances. The intent is to show free, unrestricted resources available from period to period.

Balanced Budget - A budget in which operating expenditures are not in excess of operating revenues.

Base Budget - The ongoing expenses for the maintenance of efforts previously authorized by the County Council. Base budgets include all mandated and non-discretionary activities. They can be reduced during annual deliberations because of discontinued services or reductions to the cost of continuing projects or programs.

Baseline Data - Initial collection of data to establish a basis for future comparison, evaluation and target setting.

Basis of Accounting - This refers to the methodology of recognizing revenues, expenses, assets and liabilities to accounts. Cuyahoga County uses the accrual basis of accounting.

Basis of Budgeting - Cuyahoga County adopted budgets use the cash basis where revenues are recorded when received, expenses are recorded when paid, and encumbered funds are treated as expenditures.

Benchmark - A standard or point of reference used in measuring and/or judging quality or value.

Best Practice - Superior performance with an activity, regardless of industry, leadership, management, or operational approaches; methods that lead to exceptional performance. Synonyms include best-known-methods (BKM) or evidence-based practices.

Biennial Budget - A budget applicable to a two-year fiscal period.

Bond - The written evidence of the debt issued by the County. It bears a stated rate of interest and maturity date on which a fixed sum of money plus interest is payable to the holder. (See GO Bond, Revenue Bond, and Notes.)

Bond Counsel - A lawyer or law firm, which delivers an opinion regarding the legality of a debt issuance and other matters.

Budget - A financial plan for a fiscal year that includes anticipated revenues and expenditures for a County program or project.

Budget Commission - A section of the County's Fiscal Office which receives the annual Tax Budget and issues the Certificate of Resources based on the revenue and spending estimates contained in the Tax Budget; it sets tax rates and distributes the correct amounts or shares to the tax districts.

Budget Deficit - Usually, this is a projection of expenditures exceeding appropriations. It is normally determined as a result of a quarterly review. The budget is controlled so that expenditures plus encumbrances cannot actually exceed appropriations.

Budget Year - Twelve (12) month period comprising one budget cycle. Cuyahoga County's fiscal year runs from January 1st to December 31st, while the State of Ohio's fiscal year runs from July 1st to June 30th.

CAFR - Comprehensive Annual Financial Report, prepared by the Financial Reporting division of the County's Fiscal Office.

Capital Budget - The current year estimated resources and costs of construction projects in the Capital Improvements Plan that involve maintenance, rehabilitation, and acquisition of major capital assets.

Capital Improvements Plan - A multiyear plan for constructing, acquiring, or maintaining capital assets including roads and bridges, sewers, buildings, and large equipment.

Capital Outlay - Expenditure related to the purchase of equipment, furniture or other fixed assets in the operating budget; one of the major expense categories in program budgets.

Cash Basis - Revenues are recognized when received and expenses when paid.

Cash Deficit - This involves a fund carrying a negative (or credit) cash balance, when expenditures have exceeded total resources. It sometimes occurs when expenditures are made in anticipation of reimbursement.

Certificate of Resources - The County's basis for its ability to appropriate funds; based on beginning cash balances and estimated revenues.

Character - One of three cost categories at which the County Council controls expenditures. These include Personnel, Other Expenses and Capital Outlay.

Chargebacks - Accounting transactions, which recover the expenses of Internal Service funds from the agency that received the service.

Client Services - The expenditure object that records payments made directly to, or on behalf of clients. This includes residential placement contracts in the HHS Division of Children and Family Services and medical payments for inmates in the County Jail in the Sheriff's Office.

Continuous Improvement - on-going, incremental and measurable steps taken to enhance service delivery by improving efficiency and/or effectiveness.

Controlled Expenditures - The expenditure object that records payments to Internal Service funds for data processing, space maintenance, indirect costs and shared charges.

Corrective Action - Action taken to rectify conditions adverse to quality and, where necessary, to preclude repetition.

Cost Ceiling - A limit on costs which a program allocation will reimburse. This term is used most often in reference to the Income Maintenance program at the Department of Human Services.

Customer Satisfaction - Reflects the degree to which a recipient's experience with a desired service meets or exceeds their expectation. For purposes of priority-based budgeting, customer satisfaction measures should be primarily considered quality measures.

Customer - The person or group that established the requirements of a process and receives or uses the outputs of that process, or the person or entity directly served by the organization.

Dashboard - A tool to provide many pieces of data in a fast, easy to read format. Often used to denote the progress of a project or program's success.

Data Collection System - A broadly defined term indicating that a set of equipment, log books, data sheets, and personnel used to record and store the information required to generate the performance measurement of a process.

Data - Information or a set of facts presented in descriptive form.

Debt Limit - A statutory or constitutional limit on the principal amount of debt that an issuer may incur or have outstanding at one time.

Debt Service - Principal and interest paid by the County on bonds and notes.

Debt Service Fund - The Debt Service fund is used to account for revenues received and used to pay principal and interest on debt which the County has incurred through the sale of bonds or notes. Revenues are derived primarily from property taxes.

Depreciation - An expense recorded to reduce the value of a long-term tangible asset because of age, wear, or market condition.

Diversification - A process of investing assets among a range of security types by sector, maturity, and quality rating.

Division - A unit of an organization which reports to a department. Under the FAMIS reporting system, several divisional units report to the County Executive, i.e., Human Resources, the Fiscal Office, Public Works.

Effective Millage Rate - The actual tax rate paid, usually on real or personal property. It is calculated by dividing the tax bill by the assessed value of the related property. Typically, the effective rate is less than the legal millage rate (see Revenue Analysis section).

Encumbrance - A budgetary technique for recording unperformed contracts for goods or services. Use of encumbrances restricts the balance in each fund so that total commitments (expenditures plus encumbrances) will not exceed appropriations granted by the County Council.

Enterprise Fund - This type of fund operates similarly to a private business operation. It is the intent that the cost of providing services will be financed or recovered through user charges.

Entitlements - The funding and legal authority provided by the federal government for its programs that the County operates.

EPA - Environmental Protection Agency is a cabinet-level department at both the state and federal levels of government.

Expenditure - An actual payment of an invoice from the County treasury, which reduces an appropriation.

Expenditure Categories - A basis for distinguishing types of expenditures within a budgeted area. The major expenditure categories used by Cuyahoga County are: salaries, fringe benefits, commodities, contracts/services, client services (formally called public assistance), other operating, controlled expenses, and capital outlays.

Factor - Also called a causal factor is an important contributor to a result; provides one cause- effect link to a result within a results map.

Fiduciary Fund –These funds are used to account for assets held by the County as an agent for other governments, other funds, and individuals.

Fiscal Year - Twelve (12) month period that comprises one budget cycle. Cuyahoga County’s fiscal year runs from January 1st to December 31st, while the State of Ohio’s fiscal year runs from July 1st to June 30th.

Flex Benefits - Employee healthcare

Frequency - One of the components of a performance measurement that indicates how often the measurement is made.

Full-Time Equivalent (FTE) Positions - The total number of hours worked, converted to the equivalent of full-time staff persons working a 40-hour week. For example: 4 persons each working half time, or 20 hours, equals 80 hours or 2 FTEs. One FTE is equal to 2,080 hours per year.

Function - The highest level of budgetary reporting. Related programs are combined into a function. There are eight (9) function areas: General Government, Judicial, Development, Social Services, Health and Safety, Public Works, Debt Service, Miscellaneous and Capital Outlay.

Fund/Zone - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The net of the beginning balance plus revenues minus expenses. Portions of the balance may be reserved for various purposes, such as encumbrances and contingencies that will be carried forward into the next fiscal year.

Fund Deficit - An excess of liabilities over assets. This is not an acceptable condition in most funds, and it usually must be addressed by transferring cash to the fund in deficit.

Fund Type - In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

GAAP - Generally Accepted Accounting Principles.

GASB - Governmental Accounting Standards Board (GASB) establishes and improves standards of state and local governmental accounting and external financial reporting.

General Fund - This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The primary revenue sources are sales and use taxes, property taxes, local government fund receipts, investment earnings, and various service fees.

General Obligation (GO) Bond - A bond that is secured by the full faith and credit of the County. The County pledges to utilize its taxing power (the ability to levy a tax on property) to pay debt service on the issuance.

GFOA - Government Finance Officers Association.

Goal - Broad statement describing desired outcomes, but more specific than an agency’s mission; they support the mission and identify specific strategies or opportunities for an agency to accomplish in order to achieve its mission.

Governmental Fund - This is a broad reference to all funds. Funds are established to accumulate revenues and expenses of a specific nature. It refers to the general fund, special revenue fund, debt service fund, enterprise fund et al.

Grant - Contribution by governmental or other organization to assist the funding of a project or program.

Indicator (measure/ metric) - A quantifiable unit that provides information regarding the volume, financial performance, service quality, or results of a service which allows an observer to know whether performance is in line, ahead of, or behind expectations.

INFOR/Lawson - Infor Lawson is a comprehensive enterprise business management suite used for key functions in the areas of financial management, human capital management, procurement, and analysis.

Initiative - A specific goal or objective within an agency or department, to be achieved in a given time frame, usually a period of one year.

Input: A measure of financial and non-financial (e.g., time, staff, etc.) resources. For the purposes of performance measures, staff and dollars should not be reported as inputs (these are covered elsewhere in the program offer).

Interest - The amount paid for the use of money.

Internal Controls – An internal control structure designed to ensure that the assets of the entity are protected from loss, theft and misuse.

Internal Service Funds – A fund used to account for the finance of goods and services provided by one governmental agency to other governmental agencies, or other government, on a cost reimbursement basis.

Legal Millage Rate - The stated rate, in mills, for levying real and personal property taxes.

Liquidity – An asset that can be converted easily and quickly to cash

Mandate - A required contribution, usually from the General Fund, to support a required level of program expenditure.

Market Value - The County's Fiscal Office estimate of the true or fair value of real or personal property.

Midyear Review - The analysis of expenditure and revenue trends performed by the Fiscal Office's Office of Budget and Management at the middle of the County's fiscal year, after the close of the 2nd Quarter (June 30th) resulting in projections of year-end status.

Mill - The equivalent of \$1 of tax for each \$1,000 of assessed value of real or personal property.

Mission - A short, comprehensive description of why an organization exists. It succinctly identifies what an organization does (or should do), and for who it does it.

Modified Accrual Basis - Revenues are recognized when they become available and measurable. Expenses are recognized when the liability is incurred with the exception of unmatured interest on general long-term debt that is recorded when legally due.

Notes - Short-term promises to pay specified amounts of money, secured by specific sources of future revenue.

Objective - Desired output-oriented accomplishments, which can be measured and achieved within a given time frame. Achievement of the objective advances the activity toward a corresponding goal.

OBM - Office of Budget and Management

Official Statement - A document prepared by the County when issuing debt that gives financial and statistical information about the County to potential investors and related agencies.

Operating Budget - Current year Estimated Revenues and Appropriations that provide for the day-to-day operations of the County.

Operating Deficit - An excess of current expenditures over current revenues. A fund can sustain an operating deficit only if there are sufficient fund balances from prior years.

Operational decision items (ODI) - Departmental requests for budget adjustments

Other Sources and Uses - Resources available to a fund, which are not technically revenues (sources) or expenditures (uses). These categories represent transfers between funds and are commonly used to identify subsidies paid from the General Fund to other funds.

Outcome - A measure of a desired result. In many cases, outcomes measure the result or impact of an output or set of outputs and can be examined initially after service delivery or at longer intervals.

Output - A measure of amount or frequency of products or services delivered.

Pass-through - A situation where the County functions as a channel for the expenditure of funds from another source without authority to decide the use of the funds.

Performance Management - The use of performance measurement information to help set performance goals; allocate and prioritize resources; inform managers to either confirm or change current policy or program direction to meet those goals; and report on the success of meeting those goals.

Performance Measurement - A process of assessing progress towards achieving predetermined goals, including information on the efficiency with which resources are transformed into goods and services (outputs); the quality of those outputs, i.e. how well they are delivered to customers and the extent to which customers are satisfied (service quality); and the qualitative results of a program activity compared to its intended purpose (outcome).

Premium Holiday – A pay period where neither the employer nor employee are charged for the cost healthcare

Principal - The face amount of a note or bond, which the issuer promises to pay at maturity.

Process - Any activity or group of activities that takes an input, adds value to it, and provides an output to a customer. The logical organization of people, resources, and procedures into work activities designed to produce a specified end result (work product).

Productivity - A measure of the value added by the outcome/ result divided by the value of the labor and capital consumed.

Program - A group of related activities performed by one or more organizational units for the purpose of accomplishing an objective. The Program Titles under the Department of Development are Development, Economic and Community.

Project - A unit of work or activity that has a limited time-span and scope of purpose and is often financed by special funds, such as with categorical grants.

Proprietary Fund - This is an account that shows actual financial position and operations, such as actual assets, liabilities, reserves, fund balances, revenues and expenditures, as distinguished from budgetary accounts

Prudent Person Rule - An investment standard outlining the fiduciary responsibility of public funds investors relating to investment practices.

Quality Assurance - A process for the systematic monitoring and evaluation of the various aspects of data, measures, or results to ensure that standards are being met.

Quality - The degree to which a product or service meets the customer requirements and expectations. Customer satisfaction is a specific measure of quality.

Quarterly Review - Analysis of revenue and expenditures as compared to budgeted amounts, resulting in projections of year-end status. (See also "Midyear Review", which is the major quarterly review conducted during the year.)

Ratings - Designations used by rating services to indicate the financial health of the debt issuers. The County enjoys an Aa1 for general obligations and AA3 for other debt with Moody's and AA for general obligations and AA- for other debt with Standard & Poor's.

Repurchase Agreement - A money market transaction in which one party sells securities to another while agreeing to repurchase those securities at a later date.

Resolution - A legal and public declaration by the Cuyahoga County Council of intent, policy, or authorization. A Council resolution is the legislation of County government.

Resolution Category - (See also, "Character") One of three cost categories at which the County Council controls expenditures. These include Personal Services, Other Expenses, and Capital Outlays.

Resources - Total amounts available for appropriation, including estimated revenues, fund transfers and beginning fund balances.

Revenue Bond - A bond on which the debt service is payable solely from the revenue generated from the operation of the project being financed.

Safekeeping - Holding of assets (e.g. securities) by a financial institution.

Section - A unit of organization that reports to a departmental division. An example of this is Juvenile Court Administration that has 5 sectional areas: Human Resources, Operations, Community Services, Administrative Services and Court Administrator.

Service Indicator - An output measure showing a statistical workload change or the degree to which program objectives are achieved.

Special Revenue Fund - Special revenue funds are created to account for revenues from specific taxes or other revenue sources which, by law, are designated to finance particular functions or activities of government, including categorical grants.

Strategic Planning - A continuous and systematic process whereby an organization makes decisions about its future, develops the necessary procedures and operations to achieve that future, and determines how success is to be measured.

Strategy - A set of actions chosen by an organization to achieve a result. A strategy is based on an understanding of (or assumptions about) the cause – effect connection between specific actions and specific results.

Subsidy - Resources provided by one fund or entity to another. The General Fund makes most subsidies in the budget to other County funds or outside agencies.

Tax Duplicate - (Formally called The Tax List and Duplicate); A listing of the value of all taxable property and their corresponding taxes prepared and certified by the Auditor's Office and then sent to the Treasurer's Office for collection.

Tax Levy - The total amount to be raised by general property taxes for purposes specified in the Tax Budget.

Tax Rate - The amount of tax levied for each \$100 of assessed valuation.

User Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service.



**APPENDIX A:
Performance Measures
2022 - 2023**

Performance Measures by Goal

Performance Measures	2020 Actuals	2021 Actuals	2022 Target	2023 Target	Department
GOAL 1. Our region is economically competitive					
PRIORITY 1.1 Maximize our regional strengths and assets to help our local economy grow					
Cuyahoga Performance Measures Tracked (M00052)	253	300	320	320	Innovation And Performance
Airport Landings and Take-offs (M00234)	22,835	25,929	26,500	27,000	Public Works - County Airport
No. of Visitors (M00139)	1,985	17,000	30,000	40,000	Soldiers' and Sailors' Monument
No. of Special Events (M00140)	700%	700%	8,000%	10,000%	Soldiers' and Sailors' Monument
PRIORITY 1.3 Deploy sustainability practices to support our competitive advantage					
Per Capita Greenhouse Gas Emissions (M00038)	22,427,158	22,060,005	21,692,582	21,352,699	Sustainability
No. of Solar Co-Op Installations (M00039)	36	40	44	48	Sustainability
Trees Planted (M00144)	4,000	5,000	5,000	5,000	Soil and Water Conservation
Residential/Commercial recycling rate (M00220)	28%	30%	31%	32%	Solid Waste District
GOAL 2. Our businesses are growing and profitable					
PRIORITY 2.1 Support efforts to increase the number of quality jobs, at all skill levels, created in our county					
No. of Jobs Created and Retained (M00027)	4,383	1,500	1,500	1,500	Development
PRIORITY 2.2 Participate in collaborative efforts to attract, retain and grow businesses					
Economic Development Loan Volume (M00028)	\$21,042,300	\$29,275,860	\$12,000,000	\$12,000,000	Development
Small Business Supported	208	200	200	200	Development
Skill-Up Businesses Engaged	154	189	200	200	Development
GOAL 3. Our community is vibrant, dynamic, and diverse					
PRIORITY 3.2 Target infrastructure improvements and other investments to spur community development					
Tax Foreclosure Case Filings - Hardest Hit Fund (M00112)	46	35	0	0	Prosecutor
Tax Foreclosure Case Filings (M00113)	2,722	2,578	2,578	2,578	Prosecutor
Federally Funded Road Projects Started (M00207)	2	3	3	8	Public Works - Road and Bridge
Federally Funded Bridge Projects Started (M00208)	1	2	1	4	Public Works - Road and Bridge
County Funded and Administered Projects Started (M00209)	7	12	12	12	Public Works - Road and Bridge
County Funded/Municipally Administered Projects Started (M00210)	33	42	45	45	Public Works - Road and Bridge
Jetting Sewer Lines (feet) (M00199)	1,770,427	1,800,000	1,850,000	1,900,000	Public Works - Sanitary Engineer
Television Sewer Inspections (feet) (M00200)	1,605,745	1,700,000	1,730,000	1,780,000	Public Works - Sanitary Engineer
No. of Military/Veteran Events (M00141)	2	3	5	7	Soldiers' and Sailors' Monument
PRIORITY 3.3 Leverage strategic partners to implement a county-wide housing plan					
Dispositions - Foreclosure (M00084)	3,941	4,539	4,539	4,539	Common Pleas
GOAL 4. Every child is ready for school on the first day of Kindergarten					
PRIORITY 4.1 Significantly reduce infant mortality					
Infant Mortality (M00222)	110	138	105	105	HHS Administration
No. of Families Provided Newborn Home Visits (M00189)	178	1,000	1,200	1,500	HHS Early Childhood

Performance Measures	2020 Actuals	2021 Actuals	2022 Target	2023 Target	Department
PRIORITY 4.3 Expand access to high quality pre-school					
UPK Enrollment Rate - highest of year (M00186)	89%	75%	75%	75%	HHS Early Childhood
GOAL 5. Every student stays in school and has the support needed to graduate high school ready for post-secondary completion and career success					
PRIORITY 5.1 Provide opportunities and needed support to children throughout their academic careers					
No. Provided w/ Early Childhood Mental Health Services (M00187)	586	600	700	700	HHS Early Childhood
High School Graduation Rate (M00167)	1	1	1	1	HHS Family and Children First
No. of Internships (M00168)	28	30	0	0	HHS Family and Children First
No. Enrolled in Wraparound Programming (M00169)	254	221	240	240	HHS Family and Children First
Number of Out-of-School Hours (M00237)	1,950	2,200	2,800	3,200	HHS Family and Children First
Number of FAST Families (M00238)	30	95	100	140	HHS Family and Children First
Current Support Collected (M00221)	65	65	65	65	HHS Child Support Services
PRIORITY 5.3 Expand youth internship opportunities as a first step towards careers					
Internship Opportunities (M00223)	1,750	1,750	1,750	1,750	HHS Administration
GOAL 6. Every resident is on a path to upward income mobility and career advancement					
PRIORITY 6.4 Partner to expand internet access throughout the county					
Cuyahoga Performance Target Met % (M00053)	No	No	No	No	Innovation And Performance
PRIORITY 6.5 Remove specific barriers to employment for qualified candidates					
No. Employed Through Employment and Vocational Services (M00132)	2,993	3,000	3,000	3,000	ADAMHS (subsidy)
Average No. of Days - Hearing to Release (M00065)	60	59	40	40	Court Of Appeals
No. of Terminations (M00066)	968	932	1,300	1,300	Court Of Appeals
Average No. of Opinions per Judge (M00067)	56	52	67	67	Court Of Appeals
Felony Expungements (M00161)	766	700	700	700	Public Defender
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.1 Provide a safety net for children, families, adults and older persons to meet their immediate, basic needs					
Mental Health Treatment and Recovery Services (M00129)	3,483	4,000	4,000	4,000	ADAMHS (subsidy)
Addiction Treatment and Recovery Services (M00130)	2,756	3,500	3,500	3,500	ADAMHS (subsidy)
Crisis Services (hospital diversions) (M00131)	18,083	15,000	15,000	15,000	ADAMHS (subsidy)
Increase Total Individuals Serves (M00121)	No	Yes	Yes	Yes	Board of Developmental Disabilities
Metrohealth subsidy - babies delivered (M00247)	2,729	0	0	0	HHS Administration
Metrohealth subsidy - life flight transports (M00248)	3,854	0	0	0	HHS Administration
Metrohealth subsidy - major trauma cases (M00249)	5,304	0	0	0	HHS Administration
Incidence of Repeat Maltreatment (M00072)	0	0	0	0	HHS Children and Family Services
Children Achieving Permanency w/in 12 Months (M00175)	0	0	0	0	HHS Children and Family Services
Guardianships Opened - Incompetent (M00061)	1,068	1,338	1,338	1,338	Probate Court

Performance Measures	2020 Actuals	2021 Actuals	2022 Target	2023 Target	Department
Guardianships Opened - Minor (M00068)	478	612	478	478	Probate Court
Financial Assistance Granted (M00224)	969	800	2,700	2,835	Veterans Service Commission
Transportation Granted (M00225)	1,008	500	7,500	7,875	Veterans Service Commission
Indigent Burials (M00226)	51	30	100	1,005	Veterans Service Commission
PRIORITY 7.2 End chronic homelessness for veterans, families and youth					
No. Served - Rapid Re-Housing (M00102)	3,994	2,600	2,600	2,600	HHS Homeless Services
No. Served - Emergency Shelter (M00103)	5,090	6,000	6,000	6,000	HHS Homeless Services
No. Served - Permanent Supportive Housing (M00104)	4,494	5,900	5,900	5,900	HHS Homeless Services
PRIORITY 7.3 Decrease the number of youth aging out of foster care without a permanent family					
Re-entries into foster care (M00071)	0	0	0	0	HHS Children and Family Services
Child Visits - Custody (M00073)	1	1	1	1	HHS Children and Family Services
Child Visits - Non-Custody (M00074)	1	1	1	1	HHS Children and Family Services
Parent Visits - Custody (M00075)	36	48	95	95	HHS Children and Family Services
Parent Visits - Non-Custody (M00076)	1	1	1	1	HHS Children and Family Services
Adoptions Opened (M00110)	222	340	340	340	Probate Court
PRIORITY 7.5 Empower and support older persons to preserve their independence and help them age successfully					
Clients Served - Options (M00190)	1,935	2,000	2,300	2,300	HHS Senior and Adult Services
Clients Served - Central Intake (M00191)	1,427	2,500	2,000	2,500	HHS Senior and Adult Services
Clients Served - Home Support (M00192)	445	450	500	550	HHS Senior and Adult Services
PRIORITY 7.6 Drive collaborative efforts to prevent and treat opioid addiction					
Total Cases Admitted (M00227)	2,448	2,400	2,400	2,400	Medical Examiner
PRIORITY 7.8 Partner to build safer communities					
No. of Cases Pending January 1st (M00062)	790	641	850	850	Court Of Appeals
Case Filings - Civil (M00077)	17,013	17,384	22,500	22,500	Clerk Of Courts
Case Filings - Criminal (M00078)	7,686	11,277	12,000	12,000	Clerk Of Courts
Case Filings - Domestic (M00079)	3,949	4,590	4,900	4,900	Clerk Of Courts
Case Filings - Appellate (M00080)	859	971	1,300	1,300	Clerk Of Courts
Dispositions - Civil Cases (M00081)	15,175	17,472	17,472	17,472	Common Pleas
Dispositions - Criminal Cases (M00082)	9,090	10,182	10,182	10,182	Common Pleas
No. Enrolled in Medicaid (M00002)	418,277	370,070	370,070	370,070	HHS Job and Family Services
No. Enrolled in SNAP (M00003)	283,654	200,000	200,000	200,000	HHS Job and Family Services
No. Enrolled in TANF (M00004)	18,063	10,500	10,500	10,500	HHS Job and Family Services
Clients Served - Adult Protection (M00193)	2,340	2,500	3,000	3,000	HHS Senior and Adult Services
Secure Detention Admissions (M00005)	510	526	515	515	Juvenile Court
Secure Detention ADP (M00006)	110	121	179	179	Juvenile Court
ME Investigator Attendance at Crime Scene (M00016)	1,414	1,325	1,325	1,325	Medical Examiner
Estates Opened (M00060)	7,623	12,009	12,009	12,009	Probate Court

Performance Measures	2020 Actuals	2021 Actuals	2022 Target	2023 Target	Department
Civil Actions Opened (M00109)	362	385	385	385	Probate Court
Direct Appeals Disposed (M00157)	165	141	132	132	Public Defender
Felony Cases Disposed (M00158)	3,318	3,169	3,000	3,000	Public Defender
Misdemeanor Cases Disposed (M00155)	8,510	9,617	11,000	11,000	Public Defender
Juvenile Delinquency Cases Disposed (M00156)	1,087	1,157	1,350	1,350	Public Defender
Case Disposals - Juvenile Abuse Neglect Dependency (M00159)	2,118	2,180	2,600	2,600	Public Defender
Felony Pre-Indictments (M00160)	3,424	3,800	3,800	3,800	Public Defender
Witness Victim Staff Delivering Training and Presentations (M00232)	0	8	13	13	Public Safety Justice Services
Criminal Cases Opened - Adult (M00114)	8,120	10,539	10,539	10,539	Prosecutor
Investigations Opened - Criminal (M00116)	691	1,817	691	691	Prosecutor
Felony Community Control Violation Hearings (M00154)	959	1,205	1,600	1,600	Public Defender
Felony Expungements Granted (M00161)	766	744	700	700	Public Defender
Sex Offender Registrations (M00151)	6,595	6,727	6,727	6,727	Sheriff
Capiases and Warrants Cleared (M00152)	8,791	11,000	14,714	22,070	Sheriff
Shelter Care ADP (M00007)	11	0	0	0	Juvenile Court
Patron Service Hours (M00009)	478	793	500	500	Law Library Resource Board
Special Events/Programs (M00010)	39	26	35	35	Law Library Resource Board
No. of E-Books (M00011)	1,194	1,197	1,197	1,197	Law Library Resource Board
No. of Volumes in Print (M00013)	117,119	116,782	117,119	117,119	Law Library Resource Board
Reference and Research Questions (M00008)	4,203	4,240	4,500	4,500	Law Library Resource Board
Case Disposals - % efficient (M00095)	100.50%	99.36%	100.00%	100.00%	Domestic Relations
Motions Filed - % efficient (M00096)	100.00%	98.36%	100.00%	100.00%	Domestic Relations
Self-Represented (Pro Se) filings (M00181)	4,725	4,054	4,135	4,218	Domestic Relations
GOAL 8. All people have equal access to justice					
PRIORITY 8.1 Advocate to decrease pre-trial detention					
Adult average daily inmate population (M00001)	1,461	2,000	2,000	2,000	Sheriff
Case Disposals - Juvenile Delinquency (M00250)	1,087	1,350	1,350	1,350	Public Defender
Fathers and Teens Served through Programs	3,051	4,271	4,478	4,958	HHS Fatherhood Initiative
PRIORITY 8.2 Provide pre-arrest diversion and other alternatives to decrease the number of mentally ill residents in jail					
Juveniles Referred to Alternative Disposition (M00115)	1,509	1,064	1,064	1,064	Prosecutor
Calls and Referrals to Fatherhood Initiative Office and 2-1-1	2,514	2,805	2,904	3,267	HHS Fatherhood Initiative
PRIORITY 8.3 Provide re-entry and employment services to residents in county jails to reduce recidivism					
No. Participants - Social Enterprise Achieve Staffing (M00017)	0	70	80	80	HHS Office Of Re-Entry
No. New Members - North Star Reentry Center (M00019)	0	1,250	1,500	1,500	Office Of Re-Entry
Fathers Served Through Special Events	398	12,760	14,300	16,345	HHS Fatherhood Initiative

Performance Measures	2020 Actuals	2021 Actuals	2022 Target	2023 Target	Department
GOAL 9. All are valued, respected, and heard					
PRIORITY 9.1 Promote awareness of voting rights and registration					
Registered Eligible Voters (M00069)	889,095	896,000	896,000	896,000	Board of Elections
General Election - Voter Turnout (M00126)	631,199	332,000	462,000	332,000	Board of Elections
Vote by Mail Requests (M00128)	394,740	132,000	189,000	132,000	Board of Elections
Voter Turnout Percentage (M00235)	71%	37%	52%	37%	Board of Elections
Early In-Person Voters (M00236)	52,826	4,000	21,000	4,000	Board of Elections
PRIORITY 9.2 Ensure proactive, regular two-way communication with residents, businesses and partners					
No. of Visits to Council Website (M00087)	201,473	136,919	143,765	143,765	County Council
No. of Users on Council Website (M00088)	85,604	40,291	42,306	44,421	County Council
No. of Users Using Live Stream (M00089)	10,161	6,691	7,026	7,377	County Council
Public Involvement in Education Programs and Events (M00148)	25	25	25	25	Soil and Water Conservation
GOAL 10. Drive collaboration among regional partners					
PRIORITY 10.1 Expand shared services to build capacity and support effectiveness of regional partners					
Autopsies Performed (Other Counties) (M00229)	444	400	400	400	Medical Examiner
Shared Services - No. of Master Plans Completed (M00055)	3	4	4	3	Planning Commission
Shared Services - No. of Technical Assistance Plans Completed (M00056)	5	6	6	5	Planning Commission
Shared Services - No. of Regional Partnership Plans Completed (M00059)	1	3	3	3	Planning Commission
Agencies Entering Resources in Database (Fire, Law Enforcement and Public Works/Service Departments) (M00231)	167	167	167	167	Public Safety Justice Services
Shared Services - No. of Communities Served by Sanitary (M00198)	40	40	41	42	Public Works - Sanitary Engineer
PRIORITY 10.2 Support regional approaches to public safety and law enforcement					
Total Autopsies (Jurisdictional) (M00228)	1,547	1,400	1,400	1,400	Medical Examiner
Emergency Evacuation Plans Developed for communities by the Office of Emergency Management (M00233)	17	16	8	8	Public Safety Justice Services
Communities/Agencies Utilizing Ready Notify (M00230)	56	58	58	58	Public Safety Justice Services
PRIORITY 10.3 Strengthen and expand relationships with new and existing community partners					
Law Enforcement, Court, and Allied Professional groups trained (M00166)	0	8	13	13	Public Safety Justice Services
GOAL 11. Co-create systems level solutions					
PRIORITY 11.4 Develop and implement communication strategies to raise awareness about the county's services, benefits provided and access to solutions					
Social Media - Average Facebook Page Reach (M00057)	3,064	3,500	3,500	3,500	Communications
Social Media - New Twitter Followers (M00058)	3,357	500	525	550	Communications
Social Media - New Facebook Followers (M00239)	4,362	750	775	800	Communications
County Newsletter Open Rate (M00240)	27%	22%	22%	22%	Communications

Performance Measures	2020 Actuals	2021 Actuals	2022 Target	2023 Target	Department
GOAL 13. Maintain financial strength and operational efficiency					
PRIORITY 13.2 Create a balanced budget that reflects our priorities					
Accuracy of Projections Compared to Actuals - All Fund Expenditures (M00050)	88.6%	99.6%	97.0%	97.0%	Fiscal
PRIORITY 13.3 Increase staff capacity to drive and support innovation and performance improvement efforts					
Issued Ethics Opinions (M00106)	52	50	50	50	Inspector General
Tax Enforcement Collections (M00107)	\$4,960,571	\$2,000,000	\$2,000,000	\$2,000,000	Inspector General
Vendor Registrations (M00108)	442	350	350	350	Inspector General
Employees engaged in innovation efforts (M00245)	266	225	250	250	Innovation and Performance
Value of Innovation and Performance Improvements (M00246)	\$420,656	\$500,000	\$500,000	\$500,000	Innovation and Performance
PRIORITY 13.4 Create efficiencies and savings through continuous improvement					
Maintain or Reduce Program Costs per Person (M00119)	\$11,778	\$12,066	\$11,732	\$11,960	Board of Developmental Disabilities
Maintain or Decrease Total Expenditures (M00120)	(28%)	5%	6%	3%	Board of Developmental Disabilities
Maintain or Decrease FTEs (M00122)	Yes	Yes	No	Yes	Board of Developmental Disabilities
Overtime Expenditures (M00201)	\$1,956,357	\$1,782,461	\$1,693,338	\$1,608,671	Public Works - Facilities
Maintain or Improve Credit Rating - General Obligation (M00090)	Yes	Yes	Yes	Yes	Fiscal
Maintain or Improve Credit Rating - Sales Tax (M00091)	Yes	Yes	Yes	Yes	Fiscal
Maintain or Improve Credit Rating - Non-Tax (M00092) [In 2019 was Aa2/AA, moved to Aa3/AA in 2020]	No	Yes	Yes	Yes	Fiscal
Electronic Filings (M00063)	6,192	6,101	6,700	6,700	Court of Appeals
PRIORITY 13.7 Devise and implement a strategic revenue generation plan					
Property Tax Collections Percentage (M00241)	0.0%	94.8%	95.0%	95.0%	Fiscal
Vehicle Titles Issued (M00242)	433,727	428,000	425,000	425,000	Fiscal
Lodging Tax Audits Conducted (M00243)	9	14	15	15	Fiscal
GOAL 14. Provide a superior customer experience					
PRIORITY 14.1 Consistently provide an excellent customer experience					
Arrestment to Plea (Avg. Days) (M00083)	138	147	147	147	Common Pleas
Marriage Licenses Issued (M00111)	5,232	6,365	6,365	6,365	Probate Court
Dogs Adopted, Returned to Owner, or Transferred (M00213)	1,680	1,700	1,765	1,820	Public Works - Kennel
Dog License Registrations (M00214)	60,438	62,191	63,990	65,845	Public Works - Kennel
Concealed Carry Weapon permit applications (M00153)	2,709	2,765	2,300	2,450	Sheriff
Call Center - Average Wait Time (minutes) (M00023)	14	14	13	12	HHS Job and Family Services
Call Center - Calls Handled (M00024)	602,725	600,000	650,000	650,000	HHS Job and Family Services
Call Center - Abandon Rate (M00025)	27%	25%	20%	20%	HHS Job and Family Services
PRIORITY 14.4 Establish any door is the right door policies and practices for better access to government services					
Child Support Actions Disposed (M00183)	8,446	6,558	6,689	6,689	Domestic Relations
Number of Self-Represented Individuals that are Helped (M00185)	16,750	17,547	17,547	17,898	Domestic Relations

Performance Measures	2020 Actuals	2021 Actuals	2022 Target	2023 Target	Department
PRIORITY 14.6 Build trust in government					
Planned Audits (M00244)	12	12	12	12	Internal Audit
New Filings including reopen, transferred, reactivated (M00178)	7,560	6,277	6,277	6,277	Domestic Relations
GOAL 15. Make Cuyahoga County an Employer of Choice					
PRIORITY 15.1 Become an Employer of Choice					
Employees Participating in Wellness Program (M00045)	55%	60%	65%	70%	Human Resources
Average No. of Days to Establish Eligibility Test- New Test Projects (M00051)	33	30	30	30	Personnel Review Commission
Average No. of Days to Establish Eligibility List - Repeat Test Projects (M00054)	30	30	30	30	Personnel Review Commission
Number of Reviewed Classifications (M00252)	98	100	100	100	Personnel Review Commission
PRIORITY 15.3 Develop approaches to address legacy compensation and benefit issues					
Cost per Employee for Healthcare Coverage (M00046)	\$16,712	\$15,730	\$17,044	\$17,044	Human Resources

Performance Measures by Department

	2020 Actuals	2021 Estimated Actuals	2022 Target	2023 Target	Justification
ADAMHS (AB200100)					
GOAL 6. Every resident is on a path to upward income mobility and career advancement					
PRIORITY 6.5 Remove specific barriers to employment for qualified candidates					
No. Employed Through Employment & Vocational Services (M00132)	2,993	3,000	3,000	3,000	
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.1 Provide a safety net for children, families, adults and older persons to meet their immediate, basic needs					
Mental Health Treatment & Recovery Services (M00129)	3,483	4,000	4,000	4,000	
Addiction Treatment & Recovery Services (M00130)	2,756	3,500	3,500	3,500	
Crisis Services (hospital diversions) (M00131)	18,083	15,000	15,000	15,000	
General Election (BE100115)					
GOAL 9. All are valued, respected, and heard					
PRIORITY 9.1 Promote awareness of voting rights and registration					
Registered Eligible Voters (M00069)	889,095	896,000	896,000	896,000	
General Election - Voter Turnout (M00126)	631,199	332,000	462,000	332,000	
Vote by Mail Requests (M00128)	394,740	132,000	189,000	132,000	
Voter Turnout Percentage (M00235)	71%	37%	52%	37%	
Early In-Person Voters (M00236)	52,826	4,000	21,000	4,000	
Court Of Appeals (CA100100)					
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.8 Partner to build safer communities					
No. of Cases Pending January 1st (M00062)	790	840	850	850	
GOAL 13. Maintain financial strength and operational efficiency					
PRIORITY 13.4 Create efficiencies and savings through continuous improvement					
Electronic Filings (M00063)	6,192	6,700	6,700	6,700	
GOAL 14. Provide a superior customer experience					
PRIORITY 14.1 Consistently provide an excellent customer experience					
Average No. of Days - Hearing to Release (M00065)	60	45	40	40	
No. of Terminations (M00066)	968	1,300	1,300	1,300	
Average No. of Opinions per Judge (M00067)	56	65	67	67	
Clerk Of Courts (CC100100)					
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.8 Partner to build safer communities					
Case Filings - Civil (M00077)	17,013	22,812	22,500	22,500	
Case Filings - Criminal (M00078)	7,686	11,944	12,000	12,000	
Case Filings - Domestic (M00079)	3,949	4,946	4,900	4,900	
Case Filings - Appellate (M00080)	859	1,370	1,300	1,300	

	2020 Actuals	2021 Estimated Actuals	2022 Target	2023 Target	Justification
County Council (CL100100)					
GOAL 9. All are valued, respected, and heard					
PRIORITY 9.2 Ensure proactive, regular two-way communication with residents, businesses and partners					
No. of Visits to Council Website (M00087)	201,473	136,919	143,765	143,765	
No. of Users on Council Website (M00088)	85,604	40,291	42,306	44,421	
No. of Users Using Live Stream (M00089)	10,161	6,691	7,026	7,377	
Administration (CP100100)					
GOAL 3. Our community is vibrant, dynamic, and diverse					
PRIORITY 3.3 Leverage strategic partners to implement a county-wide housing plan					
Dispositions - Foreclosure (M00084)	3,941	4,539	4,539	4,539	
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.8 Partner to build safer communities					
Dispositions - Civil Cases (M00081)	15,175	17,472	17,472	17,472	
Dispositions - Criminal Cases (M00082)	9,090	10,182	10,182	10,182	
GOAL 14. Provide a superior customer experience					
PRIORITY 14.1 Consistently provide an excellent customer experience					
Arraignment to Plea (Avg. Days) (M00083)	138	147	147	147	
Bd Of Development Disabilities (DD210100)					
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.1 Provide a safety net for children, families, adults and older persons to meet their immediate, basic needs					
Increase Total Individuals Serves (M00121)	No	Yes	Yes	Yes	
GOAL 13. Maintain financial strength and operational efficiency					
PRIORITY 13.4 Create efficiencies and savings through continuous improvement					
Maintain or Reduce Program Costs per Person (M00119)	\$11,778	\$12,066	\$11,732	\$11,960	
Maintain or Decrease Total Expenditures (M00120)	(28%)	5%	6%	3%	
Maintain or Decrease FTEs (M00122)	Yes	Yes	No	Yes	
Economic Development (DV100100)					
GOAL 2. Our businesses are growing and profitable					
PRIORITY 2.1 Support efforts to increase the number of quality jobs , at all skill levels, created in our county					
No. of Jobs Created & Retained (M00027)	0	0	0	0	Per Fiscal Contact (4-May)
PRIORITY 2.2 Participate in collaborative efforts to attract, retain and grow businesses					
Investment in Business Attraction (M00028)	\$0	\$0	\$0	\$0	Per Fiscal Contact (4-May)

	2020 Actuals	2021 Estimated Actuals	2022 Target	2023 Target	Justification
GOAL 11. Co-create systems level solutions					
PRIORITY 11.4 Develop and implement communication strategies to raise awareness about the county's services, benefits provided and access to solutions					
Social Media - Average Facebook Page Reach (M00057)	3,064	3,500	3,500	3,500	
Social Media - New Twitter Followers (M00058)	3,357	500	525	550	
Social Media - New Facebook Followers (M00239)	4,362	750	775	800	
County Newsletter Open Rate (M00240)	27%	22%	22%	22%	
Sustainability (EX100120)					
GOAL 1. Our region is economically competitive					
PRIORITY 1.3 Deploy sustainability practices to support our competitive advantage					
Per Capita Greenhouse Gas Emissions (M00038)	22,427,158	22,060,005	21,692,582	21,352,699	
No. of Solar Co-Op Installations (M00039)	36	40	44	48	
Administration (FS100100)					
GOAL 13. Maintain financial strength and operational efficiency					
PRIORITY 13.7 Devise and implement a strategic revenue generation plan					
Property Tax Collections Percentage (M00241)	0.0%	94.8%	95.0%	95.0%	
Vehicle Titles Issued (M00242)	433,727	428,000	425,000	425,000	
Lodging Tax Audits Conducted (M00243)	9	14	15	15	
Office Of Budget & Management (FS100105)					
GOAL 13. Maintain financial strength and operational efficiency					
PRIORITY 13.2 Create a balanced budget that reflects our priorities					
Accuracy of Projections Compared to Actuals - General Fund Expenditures (M00050)	0.0%	0.0%	0.0%	0.0%	
Metrohealth Subsidy (Levy) (FS256110)					
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.1 Provide a safety net for children, families, adults and older persons to meet their immediate, basic needs					
Metrohealth subsidy - babies delivered (M00247)	2,729	0	0	0	
Metrohealth subsidy - life flight transports (M00248)	3,854	0	0	0	
Metrohealth subsidy - major trauma cases (M00249)	5,304	0	0	0	
Bond Retirement-General (FS500100)					
GOAL 13. Maintain financial strength and operational efficiency					
PRIORITY 13.4 Create efficiencies and savings through continuous improvement					
Maintain or Improve Credit Rating - General Obligation (M00090)	Yes	Yes	Yes	Yes	
Maintain or Improve Credit Rating - Sales Tax (M00091)	Yes	Yes	Yes	Yes	
Maintain or Improve Credit Rating - Non-Tax (M00092)	No	Yes	Yes	Yes	In 2019 was Aa2/AA, moved to Aa3/AA in 2020
Administration (HR100100)					
GOAL 15. Make Cuyahoga County an Employer of Choice					
PRIORITY 15.1 Become an Employer of Choice					
Employees Participating in Wellness Program (M00045)	55%	60%	65%	70%	

	2020 Actuals	2021 Estimated Actuals	2022 Target	2023 Target	Justification
PRIORITY 15.3 Develop approaches to address legacy compensation and benefit issues					
Cost per Employee for Healthcare Coverage (M00046)	\$16,712	\$15,730	\$17,044	\$17,044	
OFC Of The Director - DHS (HS260100)					
GOAL 4. Every child is ready for school on the first day of Kindergarten					
PRIORITY 4.1 Significantly reduce infant mortality					
Infant Mortality (M00222)	110	138	105	105	
GOAL 5. Every student stays in school and has the support needed to graduate high school ready for post-secondary completion and career success					
PRIORITY 5.3 Expand youth internship opportunities as a first step towards careers					
Internship Opportunities (M00223)	1,750	1,750	1,750	1,750	
Purch. Congregate&Foster Care (HS215110)					
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.1 Provide a safety net for children, families, adults and older persons to meet their immediate, basic needs					
Incidence of Repeat Maltreatment (M00072)	9%	6%	9%	9%	
PRIORITY 7.3 Decrease the number of youth aging out of foster care without a permanent family					
Re-entries into foster care (M00071)	13%	14%	8%	8%	
Visitation (HS260160)					
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.1 Provide a safety net for children, families, adults and older persons to meet their immediate, basic needs					
Children Achieving Permanency w/in 12 Months (M00175)	32%	12%	41%	41%	
PRIORITY 7.3 Decrease the number of youth aging out of foster care without a permanent family					
Child Visits - Custody (M00073)	93%	95%	95%	95%	
Child Visits - Non-Custody (M00074)	77%	76%	95%	95%	
Parent Visits - Custody (M00075)	36	48	95	95	
Parent Visits - Non-Custody (M00076)	51%	58%	95%	95%	
Cuyahoga Support Enforcement (HS245100)					
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 5.1 Provide opportunities and needed support to children throughout their academic careers					
Current Support Collected (M00221)	64.6768	64.697	64.798	65	
Admin Svcs - General Manager - DJFS (HS260185)					
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.1 Provide a safety net for children, families, adults and older persons to meet their immediate, basic needs					
No. Enrolled in Medicaid (M00002)	418,277	370,070	370,070	370,070	
No. Enrolled in SNAP (M00003)	283,654	200,000	200,000	200,000	
No. Enrolled in TANF (M00004)	18,063	10,500	10,500	10,500	

	2020 Actuals	2021 Estimated Actuals	2022 Target	2023 Target	Justification
GOAL 14. Provide a superior customer experience					
PRIORITY 14.1 Consistently provide an excellent customer experience					
Call Center - Average Wait Time (minutes) (M00023)	14	14	13	12	in Minutes
Call Center - Calls Handled (M00024)	602,725	600,000	650,000	650,000	
Call Center - Abandon Rate (M00025)	27%	25%	20%	20%	
Admin Svcs (HS260235)					
GOAL 4. Every child is ready for school on the first day of Kindergarten					
PRIORITY 4.1 Significantly reduce infant mortality					
No. Families Served by MomsFirst (M00188)	215	225	188	188	
No. of Families Provided Newborn Home Visits (M00189)	178	1,000	1,200	1,500	
PRIORITY 4.3 Expand access to high quality pre-school					
UPK Enrollment Rate - highest of year (M00186)	89%	75%	75%	75%	
GOAL 5. Every student stays in school and has the support needed to graduate high school ready for post-secondary completion and career success					
PRIORITY 5.1 Provide opportunities and needed support to children throughout their academic careers					
No. Provided w/ Early Childhood Mental Health Services (M00187)	586	600	700	700	
Family & Children First (HS260300)					
GOAL 5. Every student stays in school and has the support needed to graduate high school ready for post-secondary completion and career success					
PRIORITY 5.1 Provide opportunities and needed support to children throughout their academic careers					
High School Graduation Rate (M00167)	80%	81%	82%	83%	
No. Enrolled in Wraparound Programming (M00169)	254	221	240	240	
Number of Out-of-School Hours (M00237)	1,950	2,200	2,800	3,200	
Number of FAST Families (M00238)	30	95	100	140	
PRIORITY 5.3 Expand youth internship opportunities as a first step towards careers					
No. of Internships (M00168)	28	30	0	0	
Homeless Services (HS260350)					
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.2 End chronic homelessness for veterans, families and youth					
No. Served - Rapid Re-Housing (M00102)	3,994	2,600	2,600	2,600	
No. Served - Emergency Shelter (M00103)	5,090	6,000	6,000	6,000	
No. Served - Permanent Supportive Housing (M00104)	4,494	5,900	5,900	5,900	
Office Of Re-Entry (HS260355)					
GOAL 8. All people have equal access to justice					
PRIORITY 8.3 Provide re-entry and employment services to residents in county jails to reduce recidivism					
No. Participants - Social Enterprise Achieve Staffing (M00017)	0	70	80	80	
No. New Members - North Star Reentry Center (M00019)	0	1,250	1,500	1,500	

	2020 Actuals	2021 Estimated Actuals	2022 Target	2023 Target	Justification
OFC Of The Director - Senior & Adult (HS260255)					
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.5 Empower and support older persons to preserve their independence and help them age successfully					
Clients Served - Options (M00190)	1,935	2,000	2,300	2,300	
Clients Served - Central Intake (M00191)	1,427	2,500	2,000	2,500	
Clients Served - Home Support (M00192)	445	450	500	550	
PRIORITY 7.8 Partner to build safer communities					
Clients Served - Adult Protection (M00193)	2,340	2,500	3,000	3,000	
Internal Audit (IA100100)					
GOAL 14. Provide a superior customer experience					
PRIORITY 14.6 Build trust in government					
Planned Audits (M00244)	12	12	12	12	2020 shows actual number
Inspector General (IG100100)					
GOAL 13. Maintain financial strength and operational efficiency					
PRIORITY 13.3 Increase staff capacity to drive and support innovation and performance improvement efforts					
Issued Ethics Opinions (M00106)	52	50	50	50	
Tax Enforcement Collections (M00107)	\$4,960,571	\$2,000,000	\$2,000,000	\$2,000,000	
Vendor Registrations (M00108)	442	350	350	350	
Innovation And Performance (IN100100)					
GOAL 1. Our region is economically competitive					
PRIORITY 1.1 Maximize our regional strengths and assets to help our local economy grow					
Cuyahoga Performance Measures Tracked (M00052)	253	300	320	320	
GOAL 6. Every resident is on a path to upward income mobility and career advancement					
PRIORITY 6.4 Partner to expand internet access throughout the county					
Cuyahoga Performance Target Met % (M00053)	No	No	No	No	
GOAL 13. Maintain financial strength and operational efficiency					
PRIORITY 13.3 Increase staff capacity to drive and support innovation and performance improvement efforts					
Employees engaged in innovation efforts (M00245)	266	225	250	250	
Value of Innovation and Performance Improvements (M00246)	\$420,656	\$500,000	\$500,000	\$500,000	
Detention Center (JC100115)					
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.8 Partner to build safer communities					
Secure Detention Admissions (M00005)	510	515	515	515	
Secure Detention ADP (M00006)	110	179	179	179	
GOAL 8. All people have equal access to justice					
PRIORITY 7.8 Partner to build safer communities					
Shelter Care ADP (M00007)	11	0	0	0	

	2020 Actuals	2021 Estimated Actuals	2022 Target	2023 Target	Justification
Law Library Board (LL285100)					
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.8 Partner to build safer communities					
Patron Service Hours (M00009)	478	500	500	500	
Special Events/Programs (M00010)	39	35	35	35	
No. of E-Books (M00011)	1,194	1,197	1,197	1,197	
No. of Volumes in Print (M00013)	117,119	117,119	117,119	117,119	
GOAL 8. All people have equal access to justice					
PRIORITY 7.8 Partner to build safer communities					
Reference & Research Questions (M00008)	4,203	4,500	4,500	4,500	
Medical Examiner-Operations (ME100100)					
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.6 Drive collaborative efforts to prevent and treat opioid addiction					
Total Cases Admitted (M00227)	2,448	2,400	2,400	2,400	
GOAL 8. All people have equal access to justice					
PRIORITY 7.8 Partner to build safer communities					
ME Investigator Attendance at Crime Scene (M00016)	141,400%	132,500%	132,500%	132,500%	
GOAL 10. Drive collaboration among regional partners					
PRIORITY 10.1 Expand shared services to build capacity and support effectiveness of regional partners					
Autopsies Performed (Other Counties) (M00229)	444	400	400	400	
PRIORITY 10.2 Support regional approaches to public safety and law enforcement					
Total Autopsies (Jurisdictional) (M00228)	1,547	1,400	1,400	1,400	
Probate Court (PB100100)					
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.1 Provide a safety net for children, families, adults and older persons to meet their immediate, basic needs					
Guardianships Opened - Incompetent (M00061)	1,068	1,068	1,068	1,068	
Guardianships Opened - Minor (M00068)	478	478	478	478	
PRIORITY 7.3 Decrease the number of youth aging out of foster care without a permanent family					
Adoptions Opened (M00110)	222	222	222	222	
PRIORITY 7.8 Partner to build safer communities					
Estates Opened (M00060)	7,623	7,623	7,623	7,623	
Civil Actions Opened (M00109)	362	362	362	362	
GOAL 14. Provide a superior customer experience					
PRIORITY 14.1 Consistently provide an excellent customer experience					
Marriage Licenses Issued (M00111)	5,232	5,232	5,232	5,232	

	2020 Actuals	2021 Estimated Actuals	2022 Target	2023 Target	Justification
CPC Administration (PC100100)					
GOAL 10. Drive collaboration among regional partners					
PRIORITY 10.1 Expand shared services to build capacity and support effectiveness of regional partners					
Shared Services - No. of Master Plans Completed (M00055)	3	4	4	3	
Shared Services - No. of Technical Assistance Plans Completed (M00056)	5	6	6	5	
Shared Services - No. of Regional Partnership Plans Completed (M00059)	1	3	3	3	
Public Defender (PD100100)					
GOAL 6. Every resident is on a path to upward income mobility and career advancement					
PRIORITY 6.5 Remove specific barriers to employment for qualified candidates					
Felony Expungements (M00161)	766	700	700	700	
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.8 Partner to build safer communities					
Case Disposals - Appellate Cases (M00157)	165	132	132	132	
Case Disposal - Felony (M00158)	3,318	3,000	3,000	3,000	
Case Disposals - Juvenile Abuse Neglect Dependency (M00159)	2,118	2,600	2,600	2,600	
Felony Pre-Indictments (M00160)	3,424	3,800	3,800	3,800	
GOAL 8. All people have equal access to justice					
PRIORITY 8.1 Advocate to decrease pre-trial detention					
Case Disposals - Juvenile Delinquency (M00250)	1,087	1,350	1,350	1,350	
Justice Affairs Administration (PJ100100)					
GOAL 10. Drive collaboration among regional partners					
PRIORITY 10.1 Expand shared services to build capacity and support effectiveness of regional partners					
Agencies Entering Resources in Database (Fire, Law Enforcement & Public Works/Service Departments) (M00231)	167	167	167	167	
PRIORITY 10.2 Support regional approaches to public safety and law enforcement					
Communities/Agencies Utilizing Ready Notify (M00230)	56	58	58	58	
Cecoms (PJ100115)					
GOAL 10. Drive collaboration among regional partners					
PRIORITY 10.3 Strengthen and expand relationships with new and existing community partners					
No. of First Responder Training Courses & Exercises (M00166)	0	8	13	13	
Emergency Management (PJ280100)					
GOAL 10. Drive collaboration among regional partners					
PRIORITY 10.2 Support regional approaches to public safety and law enforcement					
Emergency Evacuation Plans Developed for Communities by the Office of Emergency Management (M00233)	17	16	8	8	

	2020 Actuals	2021 Estimated Actuals	2022 Target	2023 Target	Justification
Witness Victim HHS (PJ325100)					
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.8 Partner to build safer communities					
Witness Victim Staff Delivering Training & Presentations (M00232)	0	6	12	12	
Personnel Review Commission (PR100100)					
GOAL 15. Make Cuyahoga County an Employer of Choice					
PRIORITY 15.1 Become an Employer of Choice					
Average No. of Days to Establish Eligibility Test- New Test Projects (M00051)	33	30	30	30	
Average No. of Days to Establish Eligibility List - Repeat Test Projects (M00054)	30	30	30	30	
Number of Reviewed Classifications (M00252)	98	100	100	100	
General Office (PS100100)					
GOAL 3. Our community is vibrant, dynamic, and diverse					
PRIORITY 3.2 Target infrastructure improvements and other investments to spur community development					
Tax Foreclosure Case Filings - Hardest Hit Fund (M00112)	46	35	0	0	
Tax Foreclosure Case Filings (M00113)	2,722	2,019	2,019	2,019	
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.8 Partner to build safer communities					
Criminal Cases Opened - Adult (M00114)	8,120	9,939	9,939	9,939	
Investigations Opened - Criminal (M00116)	691	3,144	612	612	
GOAL 8. All people have equal access to justice					
PRIORITY 8.2 Provide pre-arrest diversion and other alternatives to decrease the number of mentally ill residents in jail					
Juveniles Referred to Alternative Disposition (M00115)	1,509	1,037	1,037	1,037	
Road Capital Improvements (PW270200)					
GOAL 3. Our community is vibrant, dynamic, and diverse					
PRIORITY 3.2 Target infrastructure improvements and other investments to spur community development					
Federally Funded Road Projects Started (M00207)	2	3	3	8	
Federally Funded Bridge Projects Started (M00208)	1	2	1	4	
R & B Registration Tax (PW270205)					
GOAL 3. Our community is vibrant, dynamic, and diverse					
PRIORITY 3.2 Target infrastructure improvements and other investments to spur community development					
County Funded & Administered Projects Started (M00209)	7	12	12	12	
County Funded/Municipally Administered Projects Started (M00210)	33	42	45	45	

	2020 Actuals	2021 Estimated Actuals	2022 Target	2023 Target	Justification
Sanitary Operating (PW715200)					
GOAL 3. Our community is vibrant, dynamic, and diverse					
PRIORITY 3.2 Target infrastructure improvements and other investments to spur community development					
Jetting Sewer Lines (feet) (M00199)	1,770,427	1,800,000	1,850,000	1,900,000	
Television Sewer Inspections (feet) (M00200)	1,605,745	1,700,000	1,730,000	1,780,000	
GOAL 10. Drive collaboration among regional partners					
PRIORITY 10.1 Expand shared services to build capacity and support effectiveness of regional partners					
Shared Services - No. of Communities Served by Sanitary (M00198)	40	40	41	42	
Dog & Kennel (PW280100)					
GOAL 14. Provide a superior customer experience					
PRIORITY 14.1 Consistently provide an excellent customer experience					
Dogs Adopted, Returned to Owner, or Transferred (M00213)	1,680	1,700	1,765	1,820	
Dog License Registrations (M00214)	60,438	62,191	63,990	65,845	
Centralized Custodial Services (PW750100)					
GOAL 13. Maintain financial strength and operational efficiency					
PRIORITY 13.4 Create efficiencies and savings through continuous improvement					
Overtime Expenditures (M00201)	\$1,956,357	\$1,782,461	\$1,693,338	\$1,608,671	
County Airport (PW700100)					
GOAL 1. Our region is economically competitive					
PRIORITY 1.1 Maximize our regional strengths and assets to help our local economy grow					
Airport Landings and Take-offs (M00234)	22,835	25,929	26,500	27,000	
Soil & Water Conservation (SC950100)					
GOAL 1. Our region is economically competitive					
PRIORITY 1.3 Deploy sustainability practices to support our competitive advantage					
Comprehensive Field Reports w/ Technical Advisory Reports (M00143)	96	100	100	100	Stormwater pollution plans approved
Trees Planted (M00144)	4,000	5,000	5,000	5,000	Urban Tree Canopy
GOAL 9. All are valued, respected, and heard					
PRIORITY 9.2 Ensure proactive, regular two-way communication with residents, businesses and partners					
Public Involvement in Education Programs & Events (M00148)	25	25	25	25	School Programs
Sheriff (SH240100)					
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.8 Partner to build safer communities					
Sex Offender Registrations (M00151)	6,595	6,727	6,727	6,727	
Capiases & Warrants Cleared (M00152)	8,791	11,000	14,714	22,070	

	2020 Actuals	2021 Estimated Actuals	2022 Target	2023 Target	Justification
GOAL 8. All people have equal access to justice					
PRIORITY 8.1 Advocate to decrease pre-trial detention					
ADP in County Jails (M00001)	1,461	2,000	2,000	2,000	
GOAL 14. Provide a superior customer experience					
PRIORITY 14.1 Consistently provide an excellent customer experience					
Concealed Carry Permit Applications (M00153)	2,709	2,686	2,300	2,450	
Soldiers And Sailors Monument (SS100100)					
GOAL 1. Our region is economically competitive					
PRIORITY 1.1 Maximize our regional strengths and assets to help our local economy grow					
No. of Visitors (M00139)	1,985	17,000	30,000	40,000	monument closed due to COVID pandemic
No. of Special Events (M00140)	7	7	80	100	monument closed due to COVID pandemic
GOAL 3. Our community is vibrant, dynamic, and diverse					
PRIORITY 3.2 Target infrastructure improvements and other investments to spur community development					
No. of Military/Veteran Events (M00141)	2	3	5	7	monument closed due to COVID pandemic
District Admin (SW310100)					
GOAL 1. Our region is economically competitive					
PRIORITY 1.3 Deploy sustainability practices to support our competitive advantage					
Reduce landfilled waste (M00219)	493,000	485,000	475,000	465,000	in tons
Residential/Commercial recycling rate (M00220)	28%	30%	31%	32%	
Veterans Service Commission (VC100100)					
GOAL 7. All residents are safe, supported and able to care for themselves					
PRIORITY 7.1 Provide a safety net for children, families, adults and older persons to meet their immediate, basic needs					
Financial Assistance Granted (M00224)	969	800	2,700	2,835	
Transportation Granted (M00225)	1,008	500	7,500	7,875	
Indigent Burials (M00226)	51	30	100	1,005	
WF Innovation & Opportunities (WF260110)					
GOAL 8. All people have equal access to justice					
PRIORITY 8.2 Provide pre-arrest diversion and other alternatives to decrease the number of mentally ill residents in jail					
Adults - New Clients Served (M00253)	0	0	4,000	4,000	
Adults - Clients Receiving Job Training (M00254)	0	0	800	800	
Adults - Clients Gainfully Employed Through Services (M00255)	0	0	2,000	2,000	
Adults - Average Wage Result (M00256)	\$0	\$0	\$17	\$17	



APPENDIX B:
Decision Packages
2022 - 2023

Decision Package Detail	Accounting Unit	Current Stage	2022 Request	2023 Request
Board of Elections				
Total Board of Elections			0	0
Board of Revision				
<i>Personnel Services</i>	<i>BR305100 - Board Of Revision Br</i>	1723	412,255	675,231
<i>Other Expenditures</i>	<i>BR305100 - Board Of Revision Br</i>	1723	530,720	530,720
Total Board of Revision			942,975	1,205,951
Clerk of Courts				
<i>Personnel Services</i>	<i>CC100100 - Clerk Of Courts</i>	1723	977,297	992,619
Total Clerk of Courts			977,297	992,619
Communications Department				
<i>Personnel Services</i>	<i>EX100105 - Communications</i>	1723	283,118	290,117
Total Communications Department			283,118	290,117
Community Based Correctional Facili				
<i>Other Expenditures</i>	<i>CB285100 - Community Based Correctional</i>	1723	5,552,456	5,552,456
Total Community Based Correctional Facility			5,552,456	5,552,456
County Council				
Total County Council			0	0
County Executive				
Total County Executive			0	0
County Hotel				
Total County Hotel			0	0

Decision Package Detail	Accounting Unit	Current Stage	2022 Request	2023 Request
Court of Appeals				
Total Court of Appeals			0	0
Court of Common Pleas				
Total Court of Common Pleas			0	0
Debarment Review Board				
Total Debarment Review Board			0	0
Debt Service				
Other Expenditures	FS500100 - Bond Retirement-General	1723	(42,419)	(1,669,021)
Other Expenditures	FS500105 - Gateway Arena	1723	890,775	(5,571,643)
Other Expenditures	FS500110 - Brownfield Debt Service	1723	77,463	100,550
Other Expenditures	FS500120 - Community Redev Debt Service	1723	(162,565)	(166,333)
Other Expenditures	FS500130 - Medical Mart 2020 DS	1723	1,955	18,755
Other Expenditures	FS500135 - DS - Series '13 Econ. Dev. Rev	1723	(38,940)	(43,728)
Other Expenditures	FS500140 - Debt Service County Hotel	1723	8,850	3,850
Other Expenditures	FS500150 - Medical Mart 2014 DS	1723	3,050	950
Other Expenditures	FS500155 - Excise Tax Bonds	1723	6,870,615	6,837,023
Other Expenditures	FS500160 - Sales Tax Bonds	1723	(5,341,268)	(5,351,012)
Total Debt Service			2,267,516	(5,840,609)
Department of Development				
Personnel Services	DV100100 - Economic Development	1723	488,498	498,583
Total Department of Development			488,498	498,583

Decision Package Detail	Accounting Unit	Current Stage	2022 Request	2023 Request
Department of Human Resources				
<i>Personnel Services - HR</i>	<i>HS260105 - Human Resources</i>	1723	605,653	623,003
<i>Personnel Services</i>	<i>HR100100 - Administration</i>	1723	1,027,275	1,052,129
<i>Other Expenditures - HR</i>	<i>HS260105 - Human Resources</i>	1723	2,250	2,250
<i>Other Expenditures</i>	<i>HR100100 - Administration</i>	1723	262,715	262,715
Total Department of Human Resources			1,897,893	1,940,097
Department of Information Technolo				
<i>Personnel Services</i>	<i>IT100100 - IT Administration</i>	1723	2,250,539	2,849,817
<i>Personnel Services</i>	<i>IT305100 - Geograph Info Syst - Real Prop</i>	1723	460,702	467,157
<i>Other Expenditures</i>	<i>IT100100 - IT Administration</i>	1723	11,396,395	9,884,621
<i>Other Expenditures</i>	<i>IT305100 - Geograph Info Syst - Real Prop</i>	1723	50,114	35,114
Total Department of Information Technology			14,157,750	13,236,709
Department of Regional Collaboratio				
<i>Personnel Services</i>	<i>EX100115 - Regional Collaboration</i>	1723	85,000	86,700
<i>Other Expenditures</i>	<i>EX100115 - Regional Collaboration</i>	1723	5,000	5,000
Total Department of Regional Collaboration			90,000	91,700
Department of Sustainability				
<i>Personnel Services</i>	<i>EX100120 - Sustainability</i>	1723	10,000	10,000
Total Department of Sustainability			10,000	10,000
Domestic Relations Court				
<i>Personnel Services</i>	<i>DR100100 - Domestic Relations</i>	1723	198,783	205,133
Total Domestic Relations Court			198,783	205,133

Decision Package Detail	Accounting Unit	Current Stage	2022 Request	2023 Request
Fiscal				
Personnel Services	FS100100 - Administration	1723	(403,198)	(424,869)
Personnel Services	FS100105 - Office Of Budget & Management	1723	556,897	570,341
Personnel Services	FS100110 - Financial Reporting	1723	884,499	907,981
Personnel Services	FS100125 - Office of Procurement and Diversity	1723	(162,469)	(166,876)
Personnel Services	FS100130 - Treasury Management	1723	19,221	36,440
Personnel Services	FS100150 - Title Admin Records & Licenses	1723	766,647	784,036
Personnel Services	FS100190 - General (Consumer Affairs)	1723	55,708	55,708
Personnel Services	FS250100 - Tax Collections	1723	(1,357,576)	(1,378,567)
Personnel Services	FS251500 - Delinquent Tax Collections	1723	1,197,834	1,238,159
Personnel Services	FS290100 - Tax Prepayment Special Int.	1723	118,337	125,084
Personnel Services	FS290105 - Tax Certificate Administration	1723	(66,672)	(56,839)
Personnel Services	FS305100 - Tax Assess Contractual Svcs.	1723	118,664	121,318
Other Expenditures	FS100110 - Financial Reporting	1723	100,000	100,000
Other Expenditures	FS100130 - Treasury Management	1723	(280,304)	(280,304)
Other Expenditures	FS100190 - General (Consumer Affairs)	1723	13,000	13,000
Other Expenditures	FS100350 - General Fd Operating Subsidies	1723	26,035,000	11,966,000
Other Expenditures	FS250100 - Tax Collections	1723	(412,241)	(412,241)
Other Expenditures	FS251500 - Delinquent Tax Collections	1723	410,107	410,107
Other Expenditures	FS255105 - HHS Levy 4.8 Subsidies	1723	117,777,566	117,777,566
Other Expenditures	FS257110 - HHS Levy 4.7	1723	(142,922,252)	(170,026,122)
Other Expenditures	FS290100 - Tax Prepayment Special Int.	1723	31,975	31,975
Other Expenditures	FS290105 - Tax Certificate Administration	1723	(8,626)	(8,626)
Total Fiscal			2,472,117	(38,616,729)
HHS Administration				
Personnel Services - OSU	FS260110 - OSU Extension	1723	100,000	100,000
Personnel Services - DHS	HS260100 - OFC Of The Director - DHS	1723	1,200,281	1,224,287
Total HHS Administration			1,300,281	1,324,287

Decision Package Detail	Accounting Unit	Current Stage	2022 Request	2023 Request
HHS Children and Family Services				
<i>Personnel Services - CF</i>	<i>HS260130 - Office Of The Director - DCFS</i>	1723	2,977,037	3,036,578
<i>Other Expenditures - CF</i>	<i>HS260130 - Office Of The Director - DCFS</i>	1723	5,779,845	5,779,845
Total HHS Children and Family Services			8,756,882	8,816,423
HHS Child Support Services				
Total HHS Child Support Services			0	0
HHS Early Childhood				
Total HHS Early Childhood			0	0
HHS Family and Children First Council				
<i>Personnel Services - FC</i>	<i>HS260300 - Family & Children First</i>	1723	90,272	92,077
Total HHS Family and Children First Council			90,272	92,077
HHS Homeless Services				
<i>Personnel Services - HM</i>	<i>HS260350 - Homeless Services</i>	1723	176,400	176,400
<i>Other Expenditures - HM</i>	<i>HS260350 - Homeless Services</i>	1723	729,986	729,986
Total HHS Homeless Services			906,386	906,386
HHS Job and Family Services				
<i>Personnel Services - JF</i>	<i>HS260185 - Admin Svcs - General Manager - DJFS</i>	1723	3,154,549	3,217,640
Total HHS Job and Family Services			3,154,549	3,217,640
HHS Office of Reentry				
<i>Personnel Services - RE</i>	<i>HS260355 - Office Of Re-Entry</i>	1723	168,000	171,360
Total HHS Office of Reentry			168,000	171,360

Decision Package Detail	Accounting Unit	Current Stage	2022 Request	2023 Request
HHS Other Programs				
<i>Other Expenditures - OP</i>	<i>HS280135 - Human Services Other</i>	1723	266,388	334,445
Total HHS Other Programs			266,388	334,445
HHS Senior and Adult Services				
<i>Personnel Services - SA</i>	<i>HS260260 - Mgmt Svcs.</i>	1723	1,746,484	1,781,414
Total HHS Senior and Adult Services			1,746,484	1,781,414
Innovation and Performance				
<i>Personnel Services</i>	<i>IN100100 - Innovation And Performance</i>	1723	135,244	135,873
Total Innovation and Performance			135,244	135,873
Inspector General				
<i>Personnel Services</i>	<i>IG100100 - Inspector General</i>	1723	160,228	166,397
<i>Personnel Services</i>	<i>IG285100 - Inspector General Vendor Fees</i>	1723	157	153
<i>Other Expenditures</i>	<i>IG285100 - Inspector General Vendor Fees</i>	1723	244	244
Total Inspector General			160,629	166,794
Internal Audit				
<i>Personnel Services</i>	<i>IA100100 - Internal Audit</i>	1723	12,019	32,793
<i>Other Expenditures</i>	<i>IA100100 - Internal Audit</i>	1723	132,626	92,626
Total Internal Audit			144,645	125,419
Juvenile Court				
<i>Personnel Services</i>	<i>JC100100 - Administrative</i>	1723	5,405,055	5,501,896
<i>Personnel Services</i>	<i>JC280100 - Juvenile Court Legal</i>	1723	1,166,607	1,185,777
Total Juvenile Court			6,571,662	6,687,673

Decision Package Detail	Accounting Unit	Current Stage	2022 Request	2023 Request
Law Department				
Personnel Services	LW100100 - Law Department	1723	117,884	120,557
Other Expenditures	LW100100 - Law Department	1723	0	5,000
Total Law Department			117,884	125,557
Miscellaneous Obligations				
Other Expenditures	FS100165 - OBM Uncategorized Activity	1723	1,988,203	1,988,203
Other Expenditures	FS100175 - Other Statutory Contributions	1723	73,900	73,900
Total Miscellaneous Obligations			2,062,103	2,062,103
Municipal Courts				
Personnel Services - MT	FS100400 - Municipal Courts	1723	1,481,715	1,535,546
Other Expenditures - MT	FS100400 - Municipal Courts	1723	289,604	291,211
Total Municipal Courts			1,771,319	1,826,757
Office of the Medical Examiner				
Personnel Services	ME100105 - Regional Forensic Science Lab (GF)	1723	625,001	650,000
Other Expenditures	ME100100 - Medical Examiner-Operations	1723	272,702	272,702
Other Expenditures	ME100105 - Regional Forensic Science Lab (GF)	1723	550,000	555,000
Total Office of the Medical Examiner			1,447,703	1,477,702
Office of the Prosecutor				
Personnel Services	PS100100 - General Office	1723	3,344,919	3,614,067
Personnel Services	PS250100 - Delinq Tax&Assessment Collect	1723	188,149	191,913
Other Expenditures	PS100100 - General Office	1723	160,000	40,000
Total Office of the Prosecutor			3,693,068	3,845,980
Office of the Public Defender				
Total Office of the Public Defender			0	0

Decision Package Detail	Accounting Unit	Current Stage	2022 Request	2023 Request
Ohio Means Jobs - Cleveland/Cuyahc				
Other Expenditures	WF260110 - WF Innovation & Opportunities	1723	1,000,000	1,000,000
Total Ohio Means Jobs - Cleveland/Cuyahoga			1,000,000	1,000,000
Personnel Review Commission				
Personnel Services	PR100100 - Personnel Review Commission	1723	171,729	184,976
Total Personnel Review Commission			171,729	184,976
Planning Commission				
Personnel Services	PC100105 - Urban Tree Canopy	1723	219,139	224,144
Other Expenditures	PC100100 - CPC Administration	1723	62,800	10,800
Total Planning Commission			281,939	234,944
Probate Court				
Total Probate Court			0	0
Public Safety and Justice Services				
Personnel Services	PJ100100 - Justice Affairs Administration	1723	70,199	72,196
Personnel Services	PJ100110 - Fusion Center	1723	92,920	95,371
Personnel Services	PJ100115 - Cecoms	1723	170,035	174,622
Personnel Services	PJ280100 - Emergency Management	1723	151,910	156,134
Personnel Services	PJ325100 - Witness Victim HHS	1723	133,932	137,795
Other Expenditures	HS280130 - Family Justice Ctr.	1723	6,763	13,876
Other Expenditures	PJ100110 - Fusion Center	1723	400,000	0
Other Expenditures	PJ325100 - Witness Victim HHS	1723	143,027	143,027
Total Public Safety and Justice Services			1,168,786	793,021
Public Works - County Airport				
Total Public Works - County Airport			0	0

Decision Package Detail	Accounting Unit	Current Stage	2022 Request	2023 Request
Public Works - County Kennel				
Total Public Works - County Kennel			0	0
Public Works - Facilities				
<i>Other Expenditures</i>	<i>PW100105 - Archives</i>	1723	101,530	101,530
Total Public Works - Facilities			101,530	101,530
Public Works - Road and Bridge				
Total Public Works - Road and Bridge			0	0
Public Works - Sanitary Sewer				
Total Public Works - Sanitary Sewer			0	0
Sheriff's Department				
<i>Personnel Services</i>	<i>SH100115 - Law Enforcement - Sheriff</i>	1723	8,030,572	8,522,611
<i>Personnel Services</i>	<i>SH100140 - Jail Operations</i>	1723	20,883,821	22,292,812
<i>Personnel Services</i>	<i>SH100185 - Sheriff Operations</i>	1723	213,924	284,183
<i>Personnel Services</i>	<i>SH750100 - Central Security Serv-Sheriff</i>	1723	2,108,201	2,300,986
<i>Other Expenditures</i>	<i>SH100115 - Law Enforcement - Sheriff</i>	1723	1,248,688	1,255,771
<i>Other Expenditures</i>	<i>SH100140 - Jail Operations</i>	1723	4,122,697	4,364,110
<i>Other Expenditures</i>	<i>SH100185 - Sheriff Operations</i>	1723	75,000	70,365
<i>Other Expenditures</i>	<i>SH285110 - Carrying Concealed Weapon Appl</i>	1723	22,300	24,111
<i>Other Expenditures</i>	<i>SH750100 - Central Security Serv-Sheriff</i>	1723	587,728	554,574
Total Sheriff's Department			37,292,931	39,669,523
Soil and Water Conservation				
<i>Personnel Services</i>	<i>SC950100 - Soil & Water Conservation</i>	1723	13,415	26,760
<i>Other Expenditures</i>	<i>SC950100 - Soil & Water Conservation</i>	1723	(53,743)	(53,743)
Total Soil and Water Conservation			(40,328)	(26,983)

Decision Package Detail	Accounting Unit	Current Stage	2022 Request	2023 Request
Soldiers' and Sailors' Monument				
<i>Other Expenditures</i>	<i>SS100100 - Soldiers And Sailors Monument</i>	1723	12,500	12,500
Total Soldiers' and Sailors' Monument			12,500	12,500
Solid Waste Management District				
<i>Personnel Services</i>	<i>SW310100 - District Admin</i>	1723	71,396	73,538
<i>Other Expenditures</i>	<i>SW310115 - Solid Waste Convenience Center</i>	1723	88,700	88,700
Total Solid Waste Management District			160,096	162,238
Veterans Services Commission				
Total Veterans Services Commission			0	0
Grand Total			\$101,981,085	\$54,795,666

