



2021 Results of Operations

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2021 RESULTS OF OPERATIONS

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 2021, Cuyahoga County government:

- 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.

The **Office of Budget and Management (OBM)** has completed a review of 2021 activity to what was planned in the 2021 Operating Budget (**R2019-0224**) and subsequent budget amendments and what was projected throughout the year. The financial information presented in this report highlights activity in the County's major funds, identifies and explains variances in revenue and expenditures, and discusses ending cash balances and reserve levels. The results in the following sections are reported on an unaudited cash basis.

General Operating Fund

The General Operating Fund is the County's main unrestricted fund; its health is a primary indicator of the County's financial status.

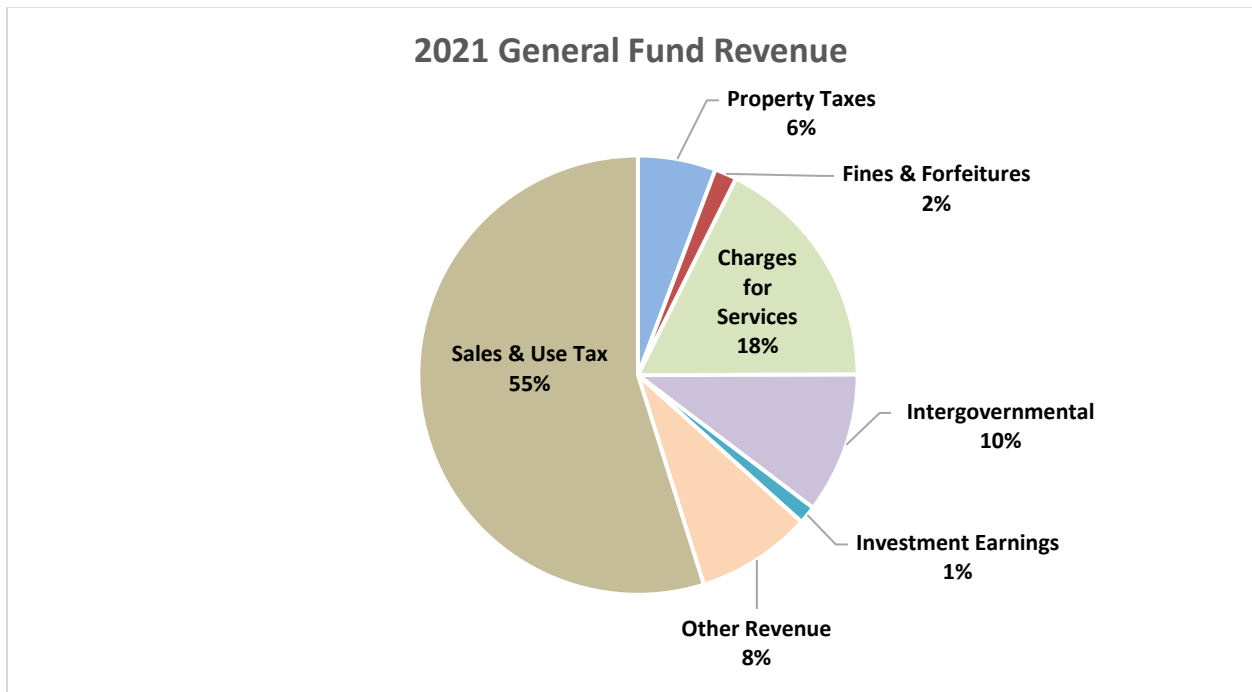
In 2021, the General Fund ended the year with an operating surplus of \$17.7 million. Revenue totaled \$531.3 million while expenditures totaled \$513.6 million. The County transferred \$21.1 million from the American Rescue Plan Act (ARPA) for eligible personal services costs. The County also used cash reserves to support several projects. One-time draws on reserves for projects in 2021 totaled \$24.5 million as follows: Enterprise Resource Planning (ERP) \$600,735, security system for Juvenile Court \$7,276,447, capital improvements at the old Juvenile Court \$5,633,654, consultant for the new Corrections Center \$4,000,000 and the incentive for Sherwin Williams \$7,000,000. **Excluding the transfer from ARPA and these one-time draws, the General Fund ended 2021 with an operating surplus of \$21 million.**

Revenue Discussion

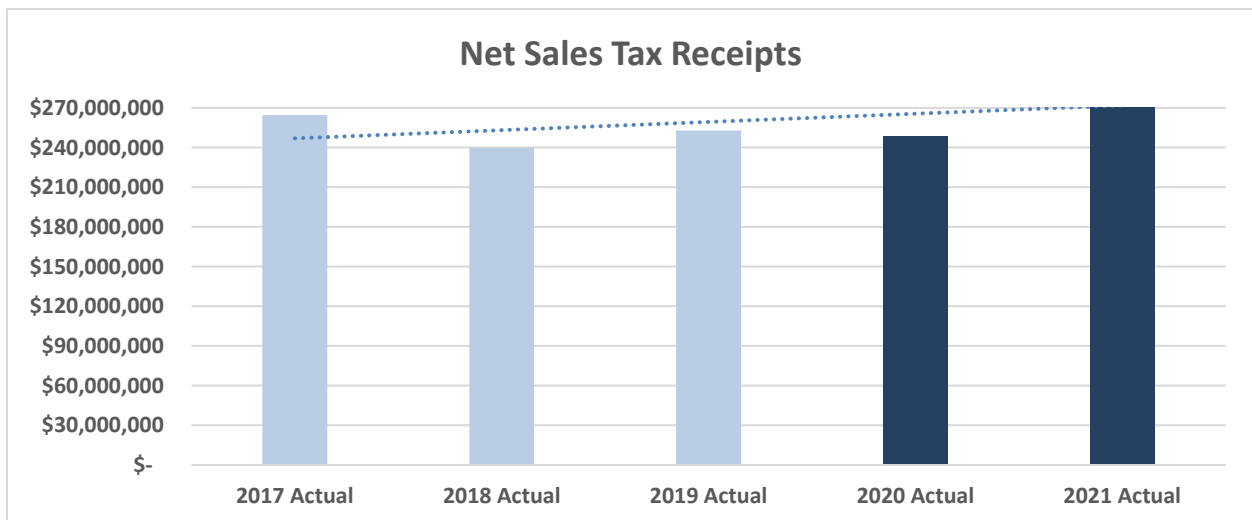
2021 General Fund revenue totaled \$531.3 million, which is \$93.1 million or 21.2% more than what was anticipated in the budget.

Revenue	2021 Budget	2021 Actual	Budget Variance	% Variance
Property Tax	\$30,468,782	\$30,447,753	-\$21,029	-0.1%
Sales & Use	\$238,475,467	\$291,311,035	\$52,835,568	22.2%
Licenses & Permits	\$82,926	\$107,827	\$24,901	30.0%
Fines & Forfeitures	\$9,300,438	\$8,689,341	-\$611,097	-6.6%
Charges for Services	\$80,598,976	\$93,447,656	\$12,848,680	15.9%
Intergovernmental	\$47,765,373	\$55,037,729	\$7,272,356	15.2%
Other Revenue	\$23,962,959	\$45,201,402	\$21,238,443	88.6%
Interest Earnings	\$7,496,000	\$7,011,315	-\$484,685	-6.5%
Total	\$438,150,921	\$531,254,058	\$93,103,137	21.2%

The significant variances, many of which are attributable to COVID-19, are in Sales Taxes, Charges for Services, Intergovernmental Revenue and Other Revenue.

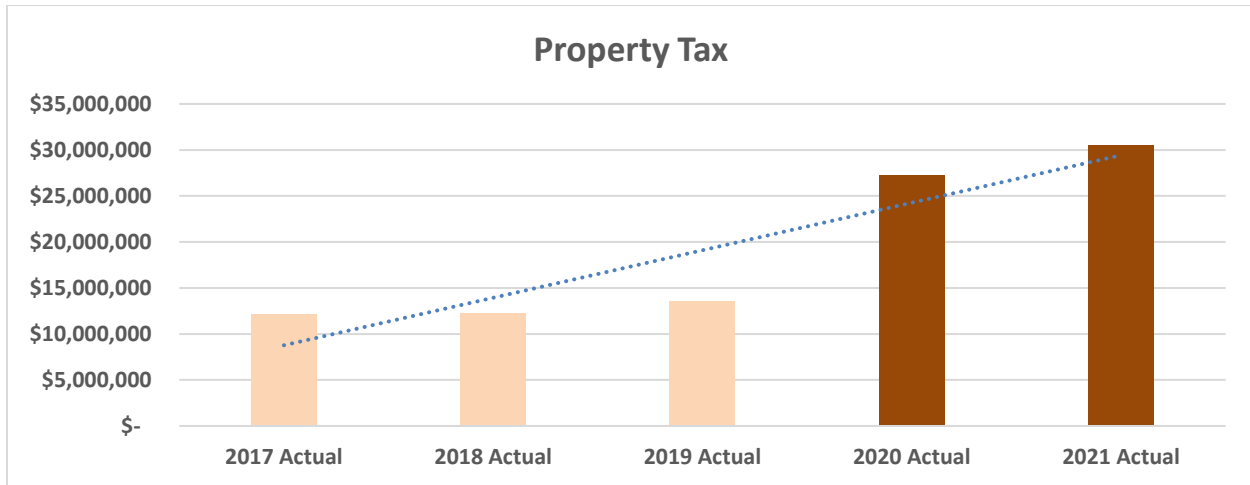


Sales and Use Tax revenue totaled \$291.3 million, representing 54.8% of total General Operating Fund revenue. This is \$52.8 million or 22.2% more than budget and \$42.8 million or 17.2% more than 2020. Similar to the last quarter of 2019, Sales Taxes collections through May remained consistent each month averaging approximately \$22 million but increased to an average of approximately \$26 million each month for the remainder of the year.

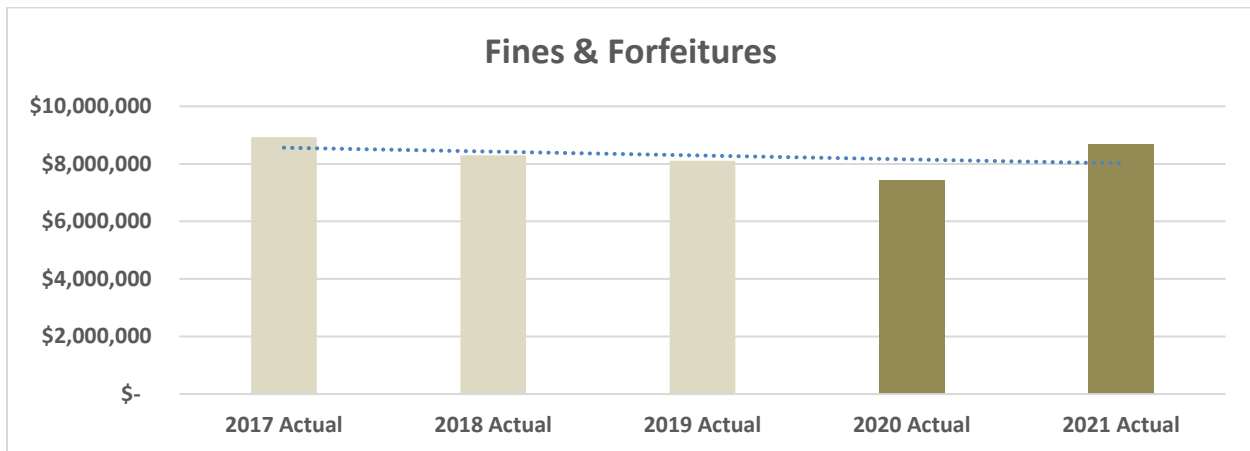


Property Taxes collected totaled \$30.4 million: representing 5.7% of total General Operating Fund revenue. This is \$21,029 or .1% less than budget and \$3.2 million or 11.9% more than 2020. Property Tax is generated from a portion of the County’s 1.45 mills (inside millage): 1.0 mills are allocated to the General Operating Fund and the remaining 0.45 mills are allocated to the General Obligation Bond Retirement Fund. The \$3.2 million increase from 2020 resulted from a change to the 2021 Alternative Tax Budget which increased inside millage to the General Fund by 0.10 mills and decreased inside millage to General Obligation Bond Retirement by the same 0.10 mills.

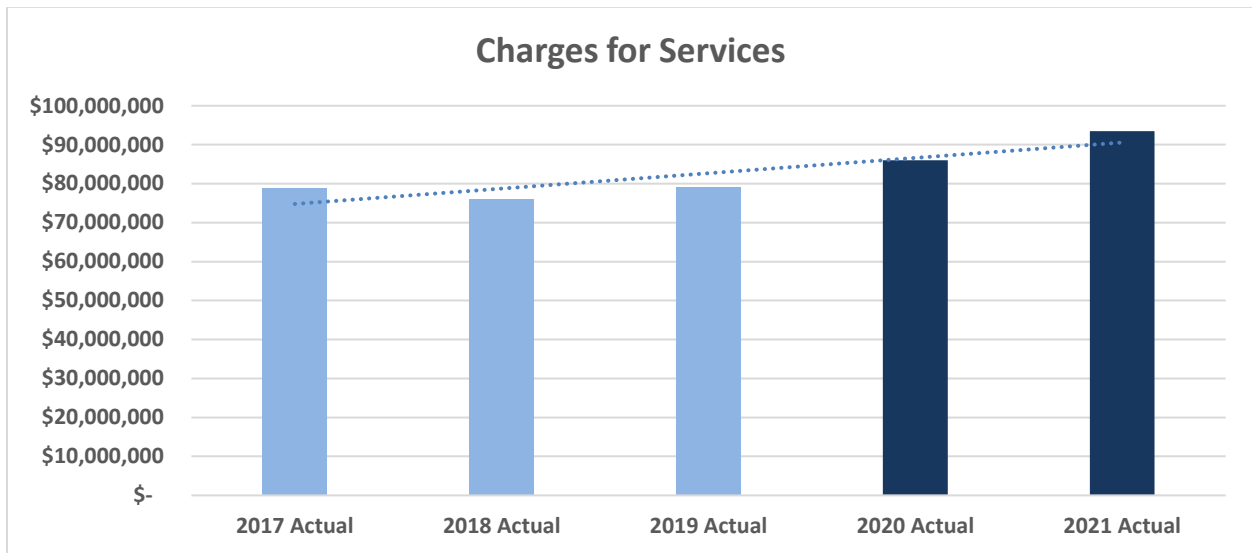
Finally, it is important to note: Property Tax revenue fluctuates based on appraised values and delinquencies.



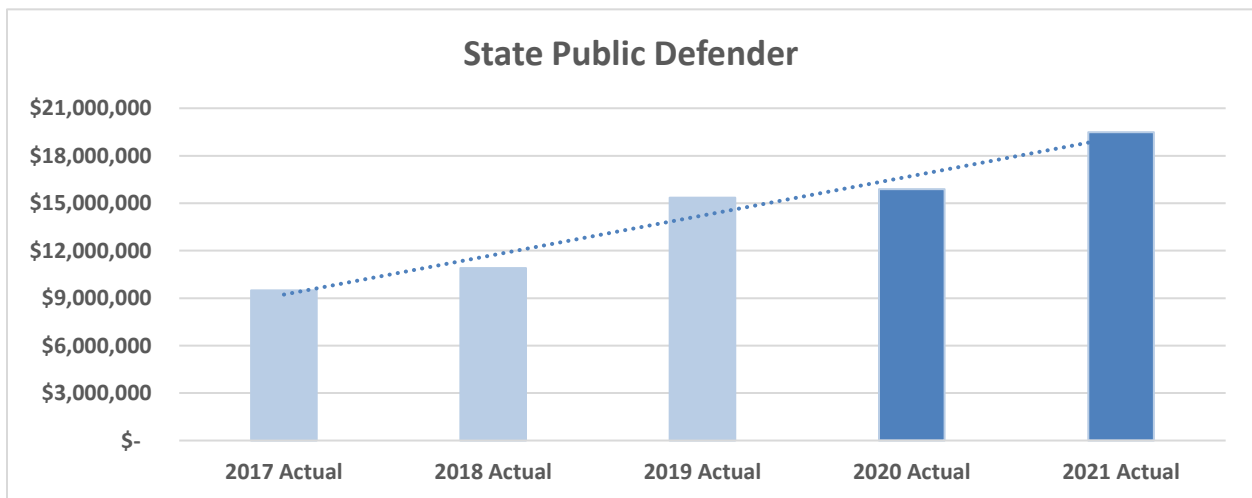
Fines and Forfeitures revenue totaled \$8.7 million: representing 1.6% of total General Operating Fund revenue. This is \$.6 million or 6.6% less than budget and \$1.3 million or 17.1% more than 2020. The 2021 budget variance is due to the reduced activity in the courts (court fees, moving violations and indigent defense fees) due to COVID-19.



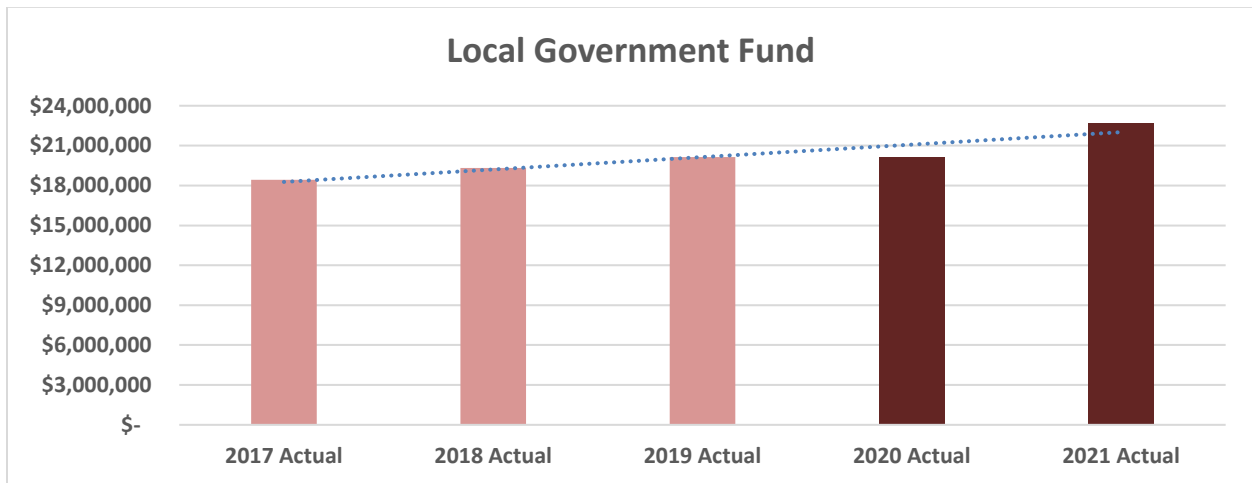
Charges for Services revenue totaled \$93.4 million, representing 17.6% of the total General Operating Fund revenue. This is \$12.8 million or 15.9% more than budget and \$7.4 million or 8.7% more than 2020. The 2021 budget variance is due to increased fees (Auditor, Treasurer, Conveyance, Recording) collected by the county. The increase from 2020 is also due to increased fees collected by the Fiscal Office, more specifically Conveyance and Recording fees.



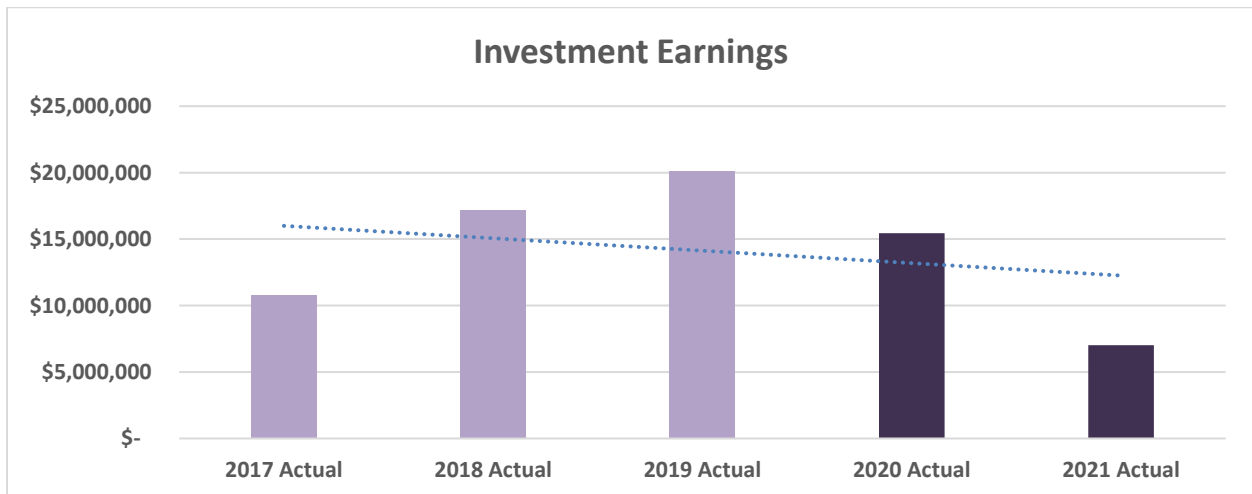
Intergovernmental revenue totaled \$55 million, representing 10.4% of the total General Operating Fund revenue. This is \$7.3 million or 15.2% more than budget and \$9 million or 19.4% more than 2020. This includes the reimbursement of \$19.5 million or \$3 million more than budget from the State Public Defender for indigent defense expenses and \$22.7 million or \$5 million more than budget from the State’s Local Government Fund. Also included in this total is Casino Tax of \$8.3 million.



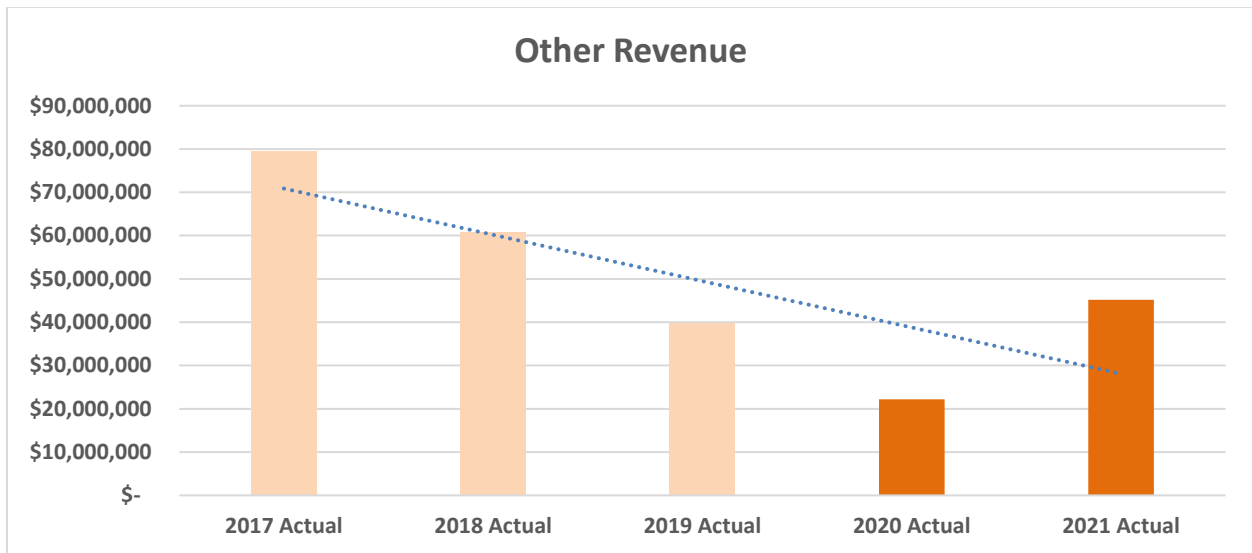
For State Fiscal Year 2022, the Ohio Public Defender increased the county’s reimbursement rate to 100%. Additionally, for calendar 2022, the Ohio Department of Taxation increased the County’s Local Government allocation to \$21.5 million.



Investment Earnings totaled \$7 million, representing 1.3% of the total General Operating Fund revenue. This is \$.5 million or 6.5% less than budget and \$8.4 million or 54.6% less than 2020. The decrease from 2020 reflects a declining rate environment; StarOhio rates have declined or remained flat every month since April of 2019. As of December 31, 2021, the County’s investment portfolio totals \$914.5 million.



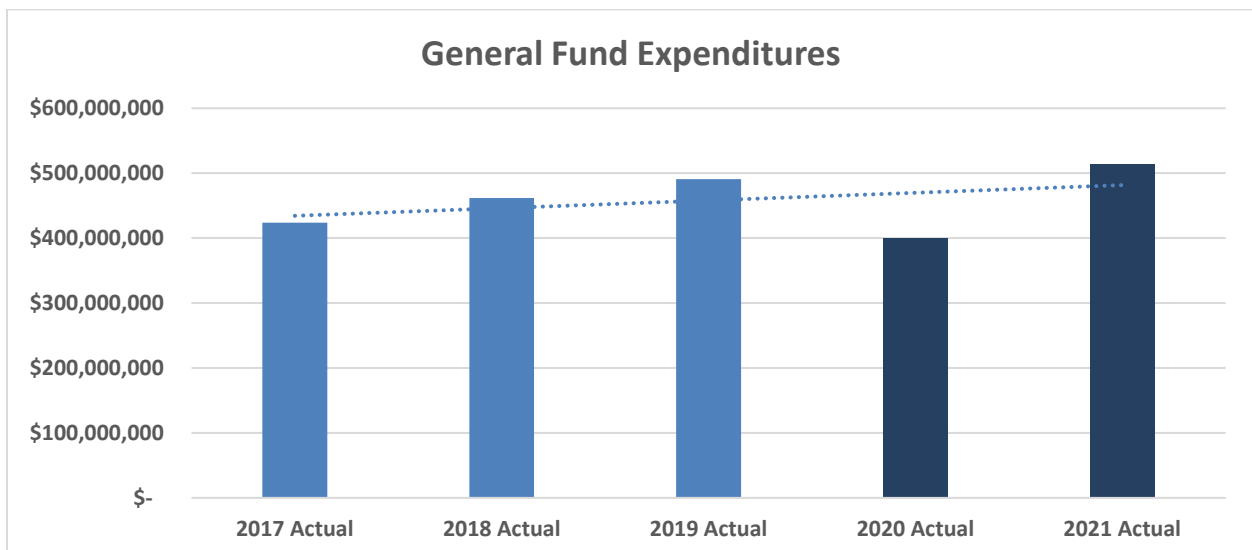
Other Revenue totaled \$45.2 million, representing 8.5% of total General Operating Fund Revenue. This is \$21.2 million or 88.6% more than budget and \$23 million or 103.8% more than 2020. Included in this total are the not-budgeted \$21.1 million transfer from the American Rescue Plan Act fund for eligible personal services, not-budgeted \$7.8 million dividend from the Ohio Bureau of Works Compensation and a budgeted but not transferred \$5 million repayment from the Health and Human Services Levy Fund.

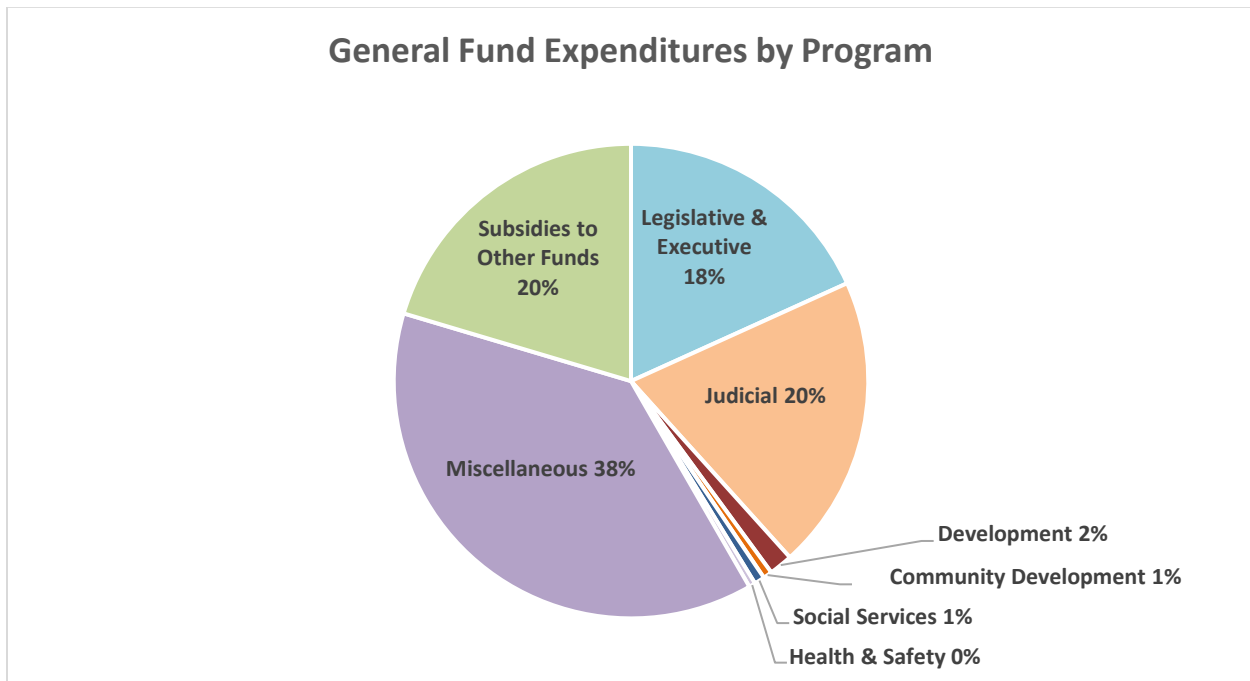


Expenditure Discussion

General Fund Operating Expenditures for 2021 totaled \$513.6 million, which is \$89.8 million or 14.9% under the approved budget. Personnel expenditures totaled \$273.6 million which is \$24.2 or 8.1% million under budget, Operating Expenses totaled \$135.3 million which is \$61.1 million or 31.1% under budget and Subsidies to other funds totaled \$104.7 million which is \$4.5 million or 4.1% under budget. At year-end there were encumbrance balances totaling \$12.5 million that will carry into 2022 for purchase or liquidation. Since last year, carryover balance increased by \$1 million. Again, included in these expenditures are one-time draws totaling \$24.5 million.

Expenditures/Subsidies	2021 Budget	2021 Actual	Budget Variance	% Variance
Personnel Services	\$297,815,177	\$273,593,996	\$24,221,180	8.1%
Other Expenses	\$196,358,787	\$135,260,891	\$61,097,895	31.1%
Total Expenditures	\$494,173,963	\$408,854,888	\$85,319,075	17.3%
Subsidies to Other Funds	\$109,231,748	\$104,740,283	\$4,491,465	4.1%





The following departments experienced significant expenditure surpluses:

Clerk of Courts – \$1.8 million surplus

The Clerk of Courts spent 82% of their budget. The majority or \$1 million of this surplus was in personal services due to several vacancies that were not filled. The remainder of the surplus was in professional services and postage (the largest expenses outside of personal services in the Clerk of Courts).

Development – \$3.3 million surplus

This surplus was in the Casino Tax Fund. Much of this was due to timing. Late in the 2021, \$1.5 million in appropriations were approved for the Community Development Supplemental Grant, but the awards were not released in 2021. Additionally, \$2 million was appropriated to ensure payment for the Sherwin Williams project, but not needed.

Fiscal Office – \$14.8 million surplus

The majority of this surplus is in the Office of Budget and Management (\$5.7 million largely due to the Progressive ballpark improvements contribution that was not paid until 2022 and \$5 million overestimate in the general fund subsidy requirements). Vacancies in the Fiscal Office contributed another \$500,000 and over-estimated Auto Title lease budgets added \$635,000 to the surplus.

Human Resources - \$0.9 million surplus

Staff vacancies accounted for \$575,000 or 67% of this surplus. Additional surpluses of \$100,000 resulted from underspending in contracts for temporary employment and other services and \$90,000 from under usage of the RTA bus subsidy.

Information Technology - \$1.2 million surplus

Approximately \$600,000 of this surplus is due to lower expenses for the Microsoft software master contract. The remainder of the surplus is due to the deferred start of the operational phase of the ERP (as some expenses were still captured in the capital project) and to lower than anticipated expenses on telecommunications services.

Law Department – \$0.9 million surplus

Approximately \$490,000 of this surplus resulted from staff vacancies. The remainder is due to an overestimate of settlements and reduced needs for the Lexis-Nexis legal research contract.

Medical Examiner – \$1.1 million surplus

Approximately \$460,000 of this surplus was due to prior year credits for space maintenance services. The remainder of the surplus is in lower than anticipated spending on professional services and lab and safety supplies.

Public Works – \$1.2 million surplus

Approximately \$400,000 of this surplus was due to the Justice Center Consultant contracts (appropriations of \$800,000 were added but only \$400,000 was spent). The remainder of the surplus is due to lower than anticipated spending in space study contracts and tax assessments.

Public Works (County Hotel) - \$1.4 million surplus

This surplus resulted from the economic rebound at the County Hotel. The 2021 budget included approximately \$3 million for County Hotel property taxes but only the first half payment was required.

Sheriff – \$19.6 million surplus

The Sheriff's Office experienced the largest budget surplus in the General Fund. Staff vacancies accounted for \$8.3 million. Lower spending on medical services expenses and other professional services, largely from an early year decrease in daily jail population, added another \$3.6 million. The Sheriff's Office also received a credit for prior years' space maintenance costs adding \$3.1 million to the surplus.

Prosecutor – \$7.4 million surplus

Approximately \$3.9 million or 53% of this surplus is in personal services. This included vacancies and budget increases for parity increases that were not implemented until the third and fourth quarters. Additionally, the Prosecutor's Office regularly requested budget increases for settlement payouts and outside counsel which were not paid in 2021. In fact, only 39% of the Outside Counsel budget was spent which added \$1.7 million to this surplus. Also, there was a \$433,691 credit issued for Security Chargebacks.

Common Pleas Court – \$11.5 million surplus

The majority of this surplus was the abbreviated trial schedule for the majority of the year. Approximately \$7.3 million was due to lower than anticipated assigned counsel, judicial service fees, and translator costs in the Judicial Administration Division. This reduced level of court activity also contributed to \$1.6 million in contract savings in the Probation Division while vacancies accounted for another \$2.9 million of the surplus.

Domestic Relations - \$1.3 million surplus

This surplus resulted from staff vacancies and credits in both space maintenance and security chargebacks. Vacancies contributed \$685,000, prior year credits for space maintenance contributed \$200,000 and credits for security contributed \$115,000.

Juvenile Court – \$6.6 million surplus

This surplus was due to lower than anticipated spending in personal services, contracts and security chargebacks. Vacancies in the Detention Center contributed \$2.4 million, professional service contracts and miscellaneous purchases added \$2.4 million and security chargeback credits added another \$1.4 million to this surplus.

Board of Elections – \$1.5 million surplus

This surplus resulted from underspending in the election services budget lines in the General Election and Special Election budgets. General Election contributed \$900,000 to this surplus while Special Election contributed \$672,000. The Board’s estimates tend to assume higher turnout of registered voters.

Planning Commission – \$1.6 million surplus

The tree canopy program was suspended in 2020 due to the pandemic. The 2021 budget included \$950,000 for 2020 and \$950,000 for 2021. The Planning Commission attempted to award the 2020 and 2021 funding in 2021 for the autumn planting season but much of this funding was neither awarded nor spent by the end of the year.

Veterans Services Commission – \$4.1 million surplus

The majority of this surplus was in client services or direct support to veterans. Similar to 2020, COVID-19 continued to impact program expenditures in 2021.

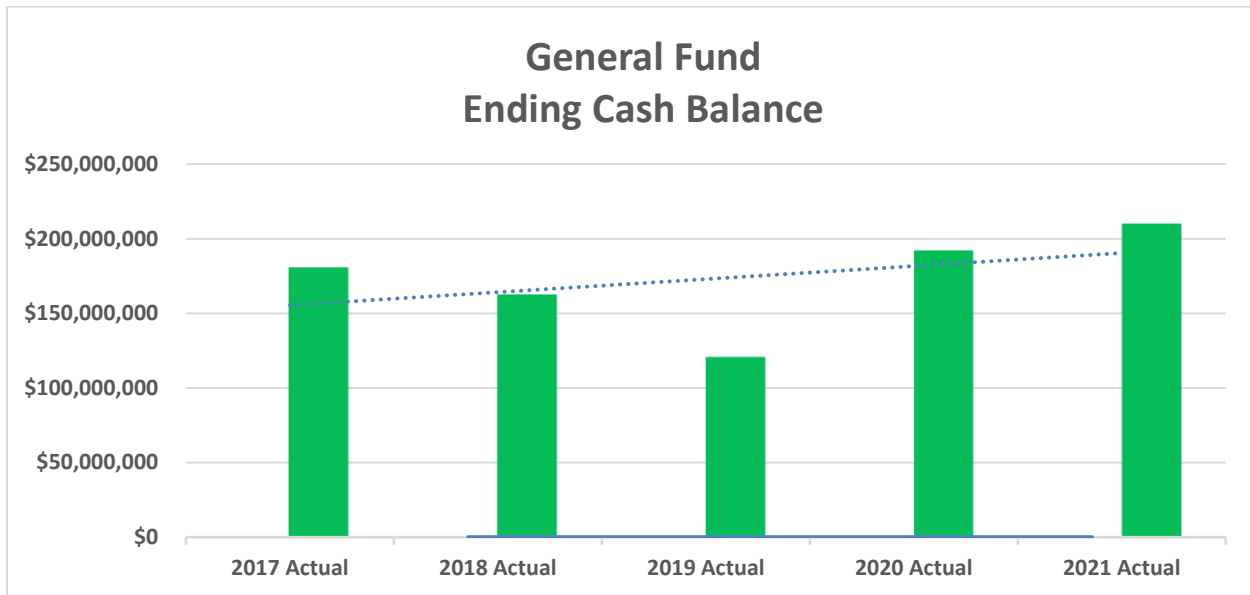
Subsidies to Other Funds

The General Fund subsidies totaled \$104.7 million with the significant transfers going to debt service: (Gateway \$6.1 million, Global Center for Health Innovation \$26.3 million, Hilton Hotel \$20.7 million), capital improvement projects including: (County Facilities \$6.8 million, ERP \$.6 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), \$3 million transfer to the Community Development fund, \$5 million transfer to Economic Development for a loan to Jump Start and \$7 million incentive to Sherwin Williams.

Ending Cash Balance

The 2021 ending cash balance in the General Operating Fund totaled \$209.5 million, which is \$89.5 million more than the cash reserve requirement based on 2020 expenditures (Ordinance O2021-0010). Again, this ending balance was impacted by the \$21.1 million transfer from the American Rescue Plan Act and the one time draws totaling \$24.5 million. It is important to note, without the transfer from ARPA and the one-time draws, the cash balance would have totaled \$212.8 million or \$92.8 million more than the cash reserve requirement.

General Fund	2021 Budget	2021 Actual	Budget Variance	2022 Budget
Beginning Cash Balance	\$191,824,933	\$191,824,933	\$0	\$209,483,821
Operating Revenue	\$438,150,921	\$531,254,058	\$93,103,137	\$515,495,095
Operating Expenditures	\$494,173,963	\$408,854,888	\$85,319,075	\$446,774,802
Subsidies to Other Funds	\$109,231,748	\$104,740,283	\$4,491,465	\$76,301,115
Ending Cash Balance	\$26,570,143	\$209,483,821	\$182,913,678	\$201,902,999
Cash Reserve Requirement	\$119,151,952	\$119,151,952	\$0	\$124,595,581



Health and Human Services Levy Funds

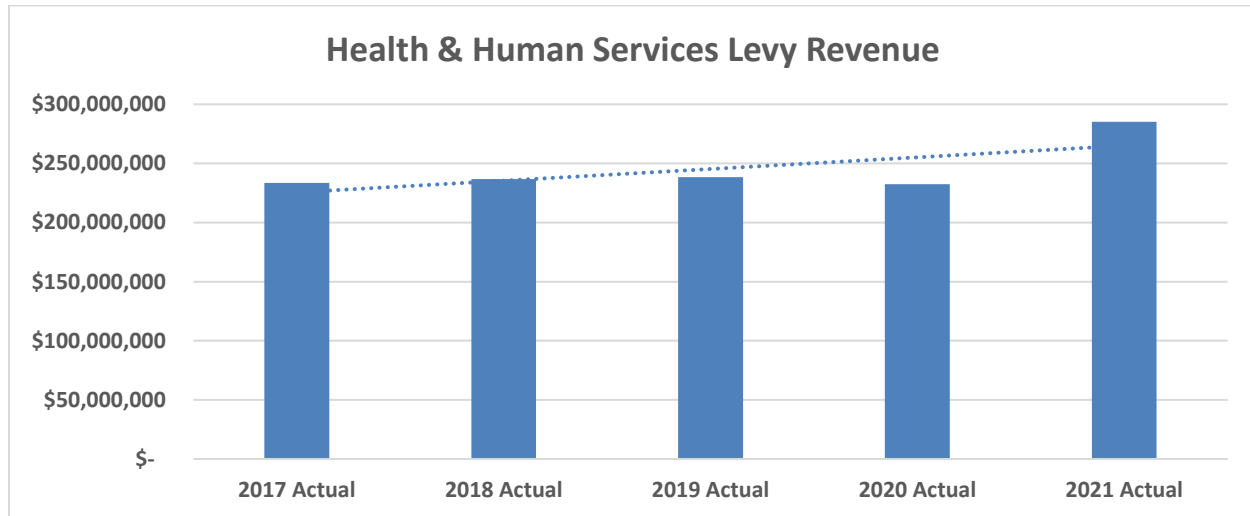
The County has two voted levies to support Health and Human Services (HHS): a 4.8 mill levy, last renewed in May 2016 for a period of eight years and a 3.9 mill levy, replaced and increased to a 4.7 mill levy in April 2020 for a period of eight years.

In 2021, the **Health and Human Services Levy Fund ended with an operating surplus totaling \$17.2 million.** Revenue totaled \$285.2 million while subsidies totaled \$268 million. The majority of the surplus is due to underspending by the Health and Human Services Departments.

Revenue Discussion

This Fund generates revenue from two voted levies totaling 8.7 mills, as well as credits from the State of Ohio that offset the homeowner’s cost of the levies. Please note that the levies are unaffected by the 2018 Property Reappraisal. **HHS Levy Fund revenue totaled \$285 million in 2021:** \$142.1 million from the 4.8 mill levy and \$142.9 million from the 4.7 mill levy. Included in this revenue is the 2020 2nd half Homestead Credit of \$8.1 million.

Revenue	2021 Budget	2021 Actual	Budget Variance	% Variance
Intergovernmental	\$16,665,119	\$16,762,622	\$97,503	0.6%
Other Revenue	\$325,000	\$0	-\$325,000	-100.0%
Property Taxes	\$270,359,382	\$268,442,022	-\$1,917,360	-0.7%
Total	\$287,349,501	\$285,204,643	-\$2,144,858	-0.7%

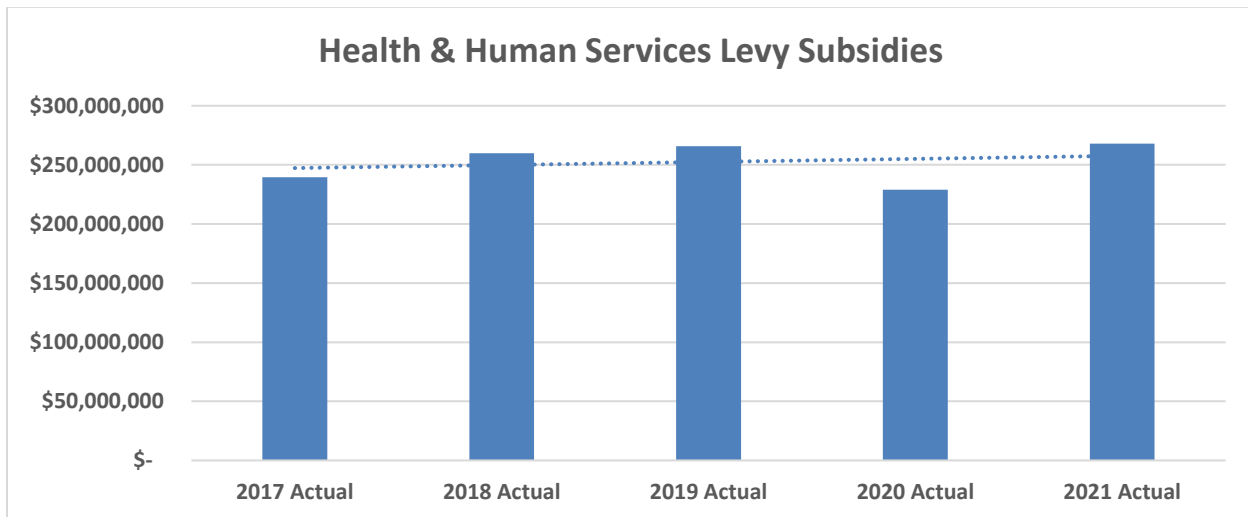


Operating Expenditures/Subsidy Discussion

Operating expenditures, while not budgeted in 2021, **totaled \$13.2 million** (these operating expenses were budgeted as Health and Human Services Levy subsidies). **Actual Subsidies for 2021 totaled \$254.8 million** which is \$25.3 million or 9.0% less than budget. Included in this subsidy surplus was a budgeted but not transferred \$5 million repayment to the General Fund. The combined Operating Expenditures and Subsidy surplus was \$12.1 million or 4.3% less than budget. This surplus was the combination of the operating expenditures and subsidies to the other Health and Human Services funds (such as Public Assistance, Children’s Services and Child Support).

Note: When the new chart of accounts was established, operating budgets for several divisions of the Department of Health and Human Services and Juvenile Court were inappropriately included in the Health and Human Services Levy fund. Throughout 2021, these operating expenditures were transferred from the Health and Human Services Levy fund to the Health and Human Services funds. While we attempted to transfer all operating expenditures, at year-end \$13.2 million in operating expenditures remained in the Health and Human Services Levy fund. The impacted year-end Health and Human Services Levy subsidies were reduced to offset these operating expenditures. The net result was a \$12.1 million surplus.

Operating Expenditures/Subsidies	2021 Budget	2021 Actual	Budget Variance	% Variance
Operating Expenditures	\$0	\$13,227,307	-\$13,227,307	100%
Subsidies to Other Funds	\$280,072,571	\$254,768,298	\$25,304,273	9.0%
Total Expenditures/Subsidies	\$280,072,571	\$267,995,298	\$12,076,966	4.3%



The following departments experienced significant expenditure/subsidy variances:

Juvenile Court – \$3.9 million surplus

This surplus was in both personnel services and contractual services. Approximately \$2 million of this surplus was due to vacancies in detention officers and the remaining was in underspending in contractual services.

HHS – Division of Children & Family Services - \$1.6 million deficit

This \$1.6 million deficit was in professional services due to higher anticipated spending on emergency bed contracts for children in county custody.

HHS - Office of Early Childhood – \$5.4 million surplus

The majority of this surplus was in the contracted UPK spending.

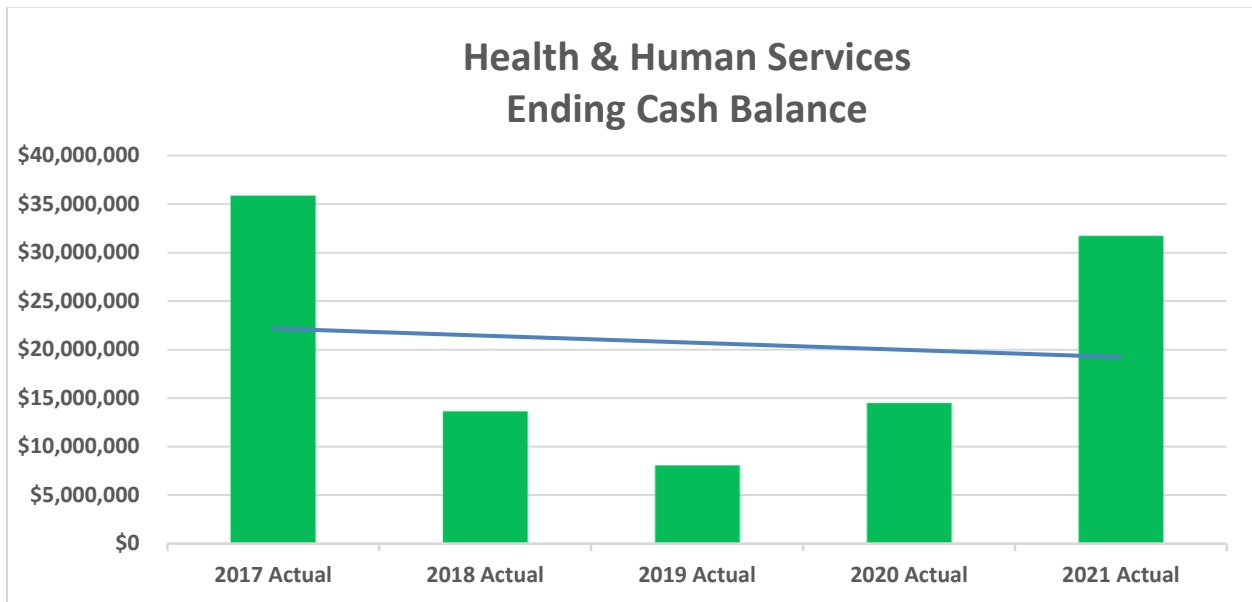
Repayment to General Fund - \$5 million surplus

A repayment to the General Fund was budgeted but not transferred.

Ending Cash Balance

The year-end cash balance in the Health and Human Services Levy Funds totaled \$31.7 million, which is \$8.8 million more than the cash reserve requirement based on 2020 expenditures (Ordinance O2021-0010).

HHS Levy Fund	2021 Budget	2021 Actual	Budget Variance	2022 Budget
Beginning Cash Balance	\$14,444,146	\$14,444,146	\$0	\$31,653,184
Operating Revenue	\$287,349,501	\$285,204,643	-\$2,144,858	\$276,709,711
Operating Expenditures	\$0	\$13,227,307	-\$13,227,307	\$0
Subsidies to Other Funds	\$280,072,571	\$254,768,298	\$25,304,273	\$278,890,945
Ending Cash Balance	\$21,721,076	\$31,653,187	\$9,932,109	\$29,471,950
Cash Reserve Requirement	\$22,902,658	\$22,902,658	\$0	26,799,560



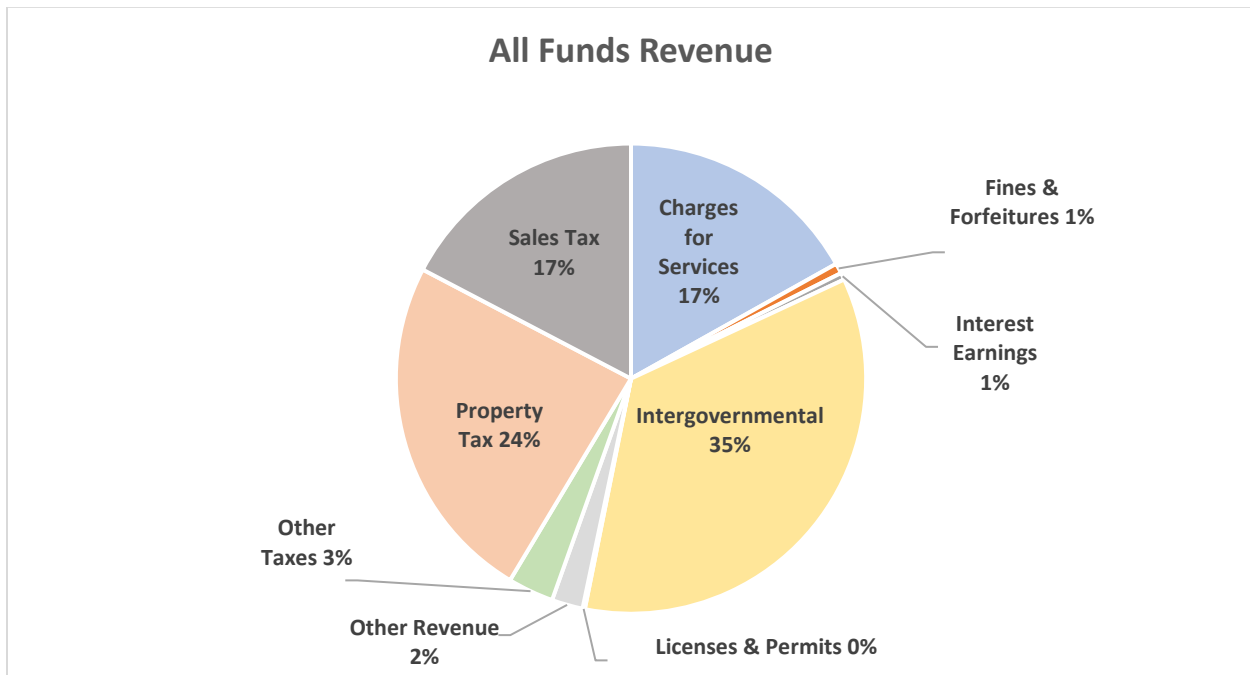
All Funds

The All-Funds budget captures the financial activity of the County’s General Fund, HHS Levy Funds, and the special revenue funds, including grants and capital projects. Special Revenue Funds are restricted in use and some of have Code requirements on minimum cash balances. Compliance to the law for the special revenue funds is monitored by the agencies that manage the funds, as well as the County Fiscal Office.

Revenue Discussion

All Funds revenue totaled \$1.7 billion in 2021, which was about \$257.3 million 17.2% more than budget.

All Funds	2021 Budget	2021 Actual	Budget Variance	% Variance
Total Operating Revenue	\$1,497,342,706	\$1,754,679,345	\$257,336,639	17.2%



The following departments/funds had significant revenue variances:

General Fund – \$93.1 million surplus

Please see Revenue Discussion on pages 3-8.

HHS Levy Fund – \$2.1 million deficit

Please see Revenue Discussion on pages 12-13.

Board of Developmental Disabilities – \$31.1 million surplus

This surplus is due to several factors including receipt of \$32.4 million for their 2017/2018 Cost Settlement Report in 2021 and \$1 million from the sale of their East Cleveland Adult Activity Center.

Public Assistance – \$34 million deficit

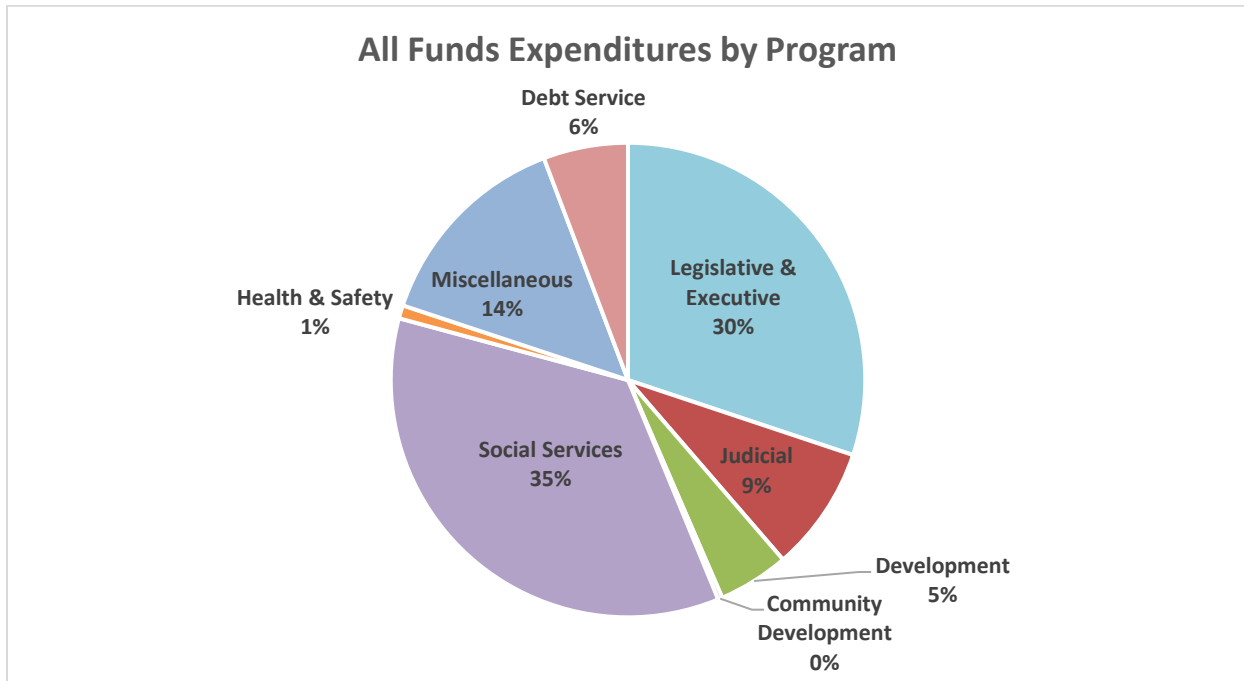
The majority of this deficit is due to timing. As of December 31, 2021, approximately \$25 million in Child Support, Childrens Services and Public Assistance reimbursements are due from the Ohio Department of Job & Family Services. The remainder of the deficit is due lower than anticipated spending in the Health & Human Services departments which resulted in reduced federal and state reimbursements.

CARES Act/American Rescue Plan Act – \$135.1 million surplus

This surplus is primarily due to the receipt of \$36 million in Consolidated Appropriations Act funds (for emergency rental assistance) and \$120 million in American Rescue Plan Act funds.

All Funds expenditures totaled \$1.5 billion in 2021. The overall surplus is \$348 million or 18% of budget. At year-end, there were encumbrance balances of approximately \$187.5 million that will carry in to 2022 for purchase or liquidation. Since last year, this carryover balance decreased increased by \$8.4 million.

All Funds	2021 Budget	2021 Actual	Budget Variance	% Variance
Total Operating Expenditures	\$1,929,649,404	\$1,581,667,750	\$347,981,654	18.0%



The following are the departments/funds with significant expenditure surpluses:

General Fund Surplus \$89.8 million surplus

Please see General Fund Expenditure Discussion on pages 8-11.

Health and Human Services Levy Fund - \$12.1 million surplus

Please see Health and Human Services Levy Fund Expenditure Discussion on pages 13-14.

Public Works/Sanitary Sewer Funds – \$23.1 million surplus

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. This budget included additional appropriations for contingencies and emergency repairs which were not needed in full, resulting in a surplus.

Public Works/Road & Bridge Funds – \$30.6 million surplus

Public Works funds Road & Bridge projects through a combination of local Road & Bridge funds (including \$5 License Tax Fund, \$7.50 License Tax Capital Improvement Fund and the newly established additional \$5 Capital Improvement fund), ODOT funds, and OPWC funds. As projects are completed and reconciled, cash and expense transfers are posted to accommodate each fund’s share of the project cost. This results in expenditure fluctuations from year to year in the County Road & Bridge funds and the budget generally has a large surplus because projects tend to take multiple years to complete.

Board of Developmental Disabilities – \$14.5 million surplus

The majority of this surplus was in the Board’s contractual and client services budget lines and reflects the continued transition from the direct service model and closing of satellite sites.

Fiscal Office - \$37.4 million surplus

The majority of the surplus was due to the year-end appropriations of \$20 million from the American Rescue Plan Act fund that were not used. Additionally, County Land Reutilization and Real Estate Assessment underspent their budgets. County Land Reutilization underspent by \$7 million and Real Estate Assessment fund underspent by \$7 million.

Human Resources – \$49.3 million surplus

The Health Insurance budget ended the year with a \$25.6 million surplus, mostly due to additional appropriation that was added to allow for the full contract requirements. The Board of Developmental Disabilities Self Insurance plan added \$17.1 million to the surplus with lower staffing and closing of satellite sites. Wellness Benefits added \$726,111 to the surplus and the Workers’ Compensation Fund contributed \$1 million.

Children Services Fund - \$21.7 million surplus

The Childrens Services fund through the Department of Health and Human Services administers the Title IV-E program providing services to children in County custody. This fund ended the year with a \$21.7 million surplus primarily due to underspending in contracts and client services for children in custody.

Human Services Fund – \$58.3 million surplus

The Human Services fund through the Department of Health and Human Services administers the Income Maintenance programs (ie: Child Care, Medicaid, SNAP, TANF) for the County. This fund ended 2021 with a \$58.3 million surplus. The majority of the surplus was in personal services \$10.7 million, client services \$9 million, and contracts \$34 million.

Ending Cash Balance

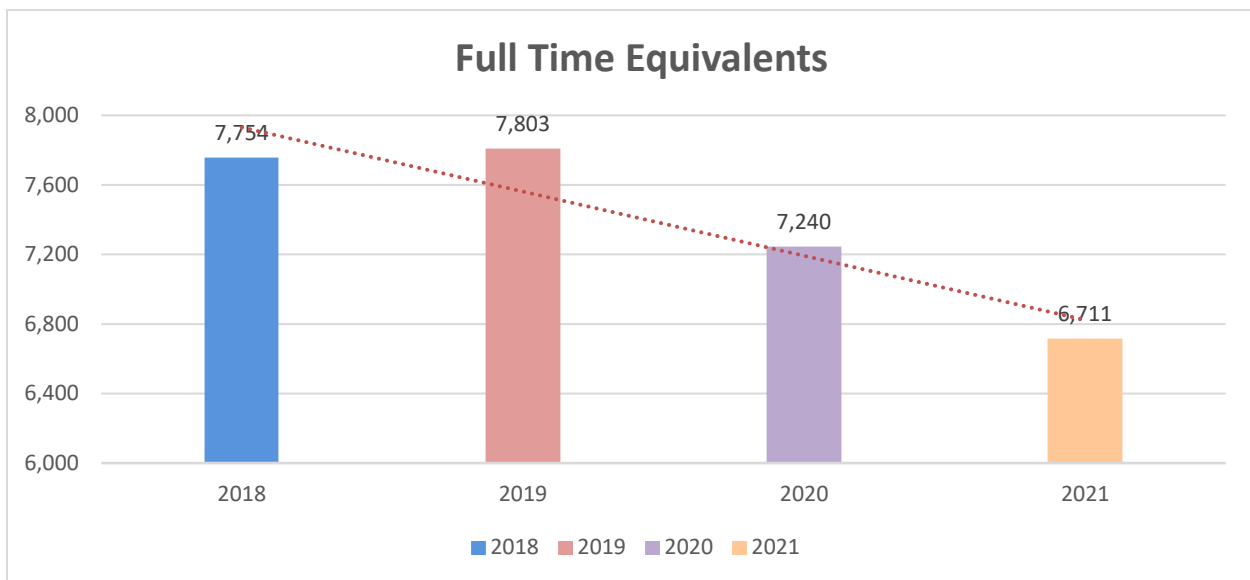
The year-end cash balance on an All Funds basis was \$1.1 billion. There is no statutory requirement related to the cash balance on an All Funds basis.

All Funds	2021 Budget	2021 Actual	Budget Variance	2022 Budget
Beginning Cash Balance	\$916,876,291	\$916,876,291	\$0	\$1,089,887,885
Operating Revenue	\$1,497,342,706	\$1,754,679,345	\$257,336,639	\$1,546,288,857
Operating Expenditures	\$1,929,649,404	\$1,581,667,750	\$347,981,654	\$1,489,606,750
Ending Cash Balance	\$484,569,593	\$1,089,887,885	\$605,318,292	\$1,146,569,991

Staffing

Staffing levels in the County are reported in FTEs: Generally, 2,080 annual hours equates to one FTE. The relationship between FTEs and employees varies by agency/department – those that have higher rates of overtime have FTE counts that exceeds the employee counts. Conversely, areas that have many part-time or seasonal staff may have an FTE county that is lower than the actual number of employees. **FTEs totaled 6,711 in 2021. This is 529 FTEs or 7.3% less than 2020 levels.** The most significant changes occurred in the following departments:

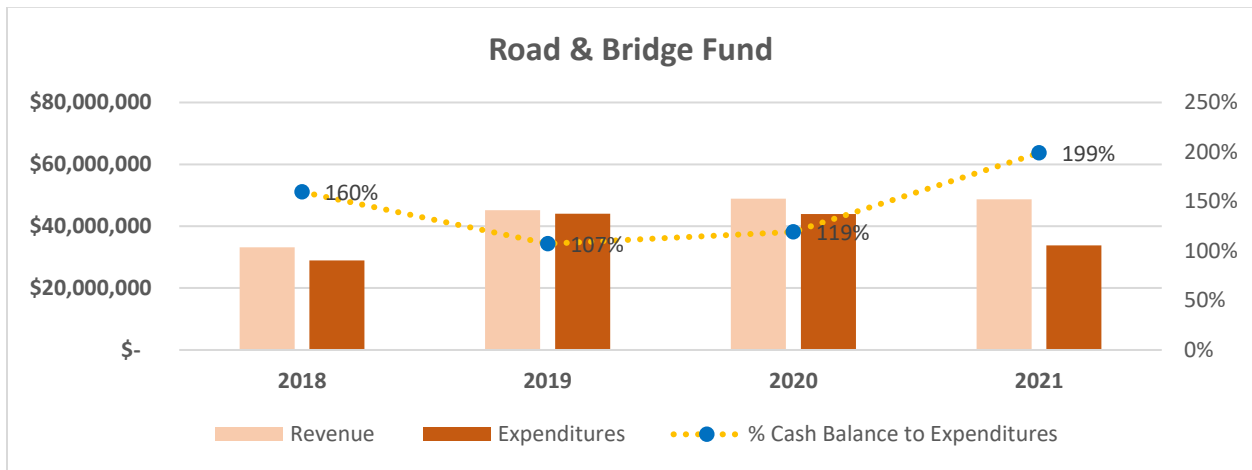
Department	2020 FTEs	2021 FTEs	FTE Change	% Change
Sheriff's Office	1,279	1,083	-196	-15.3%
Department of Health & Human Services	2,019	1,886	-133	-6.6%
Court of Common Pleas	493	469	-24	-4.9%
Juvenile Court	516	486	-30	-5.8%
Board of Elections	188	90	-98	-52.1%
Board of Developmental Disabilities	551	521	-30	-5.4%



Special Revenue Funds:

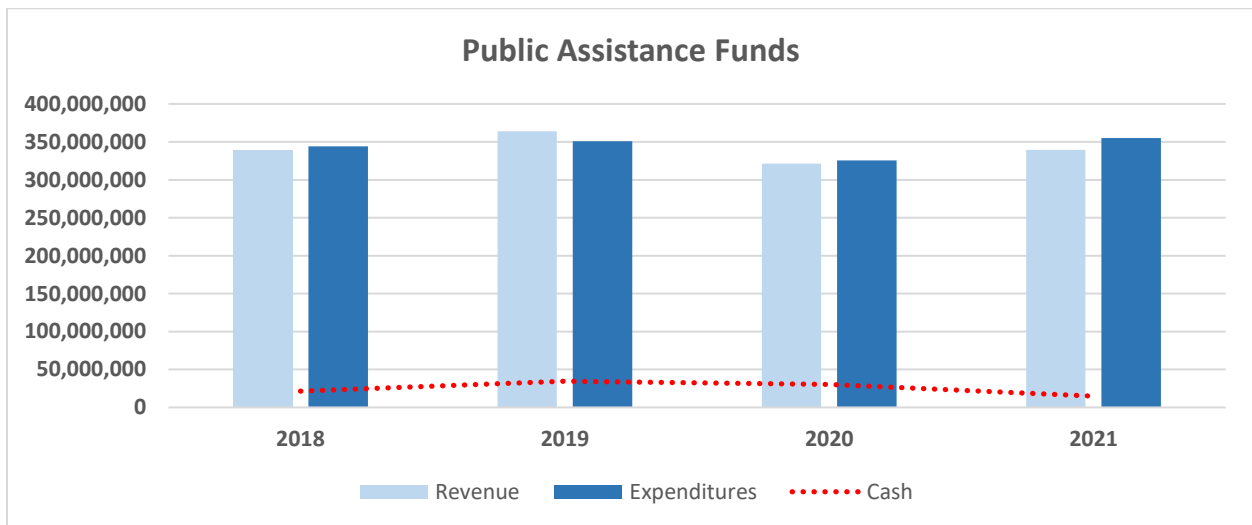
Road & Bridge (2270)

The Road & Bridge fund includes revenue generated form 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. Total revenues and expenses for 2021 were \$48.7 million and \$33.8 million respectively. At year end, **the cash balance in the Road & Bridge fund totaled \$67.3 million or 199% of expenditures.**



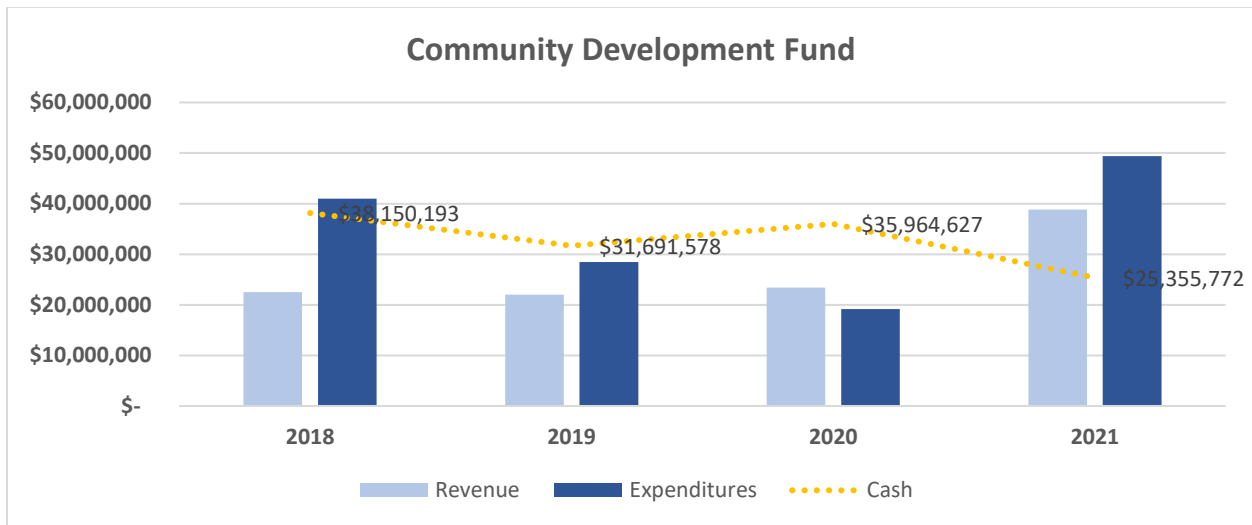
Public Assistance Funds (2215, 2245, 2260)

The ending cash balance in the combined Public Assistance Funds including Childrens Services, Child Support Enforcement and Human Services totaled \$14.8 million. This cash balance can be used to offset future Health and Human Services Department subsidies which would result in a higher ending cash balance in the HHS Levy Fund.



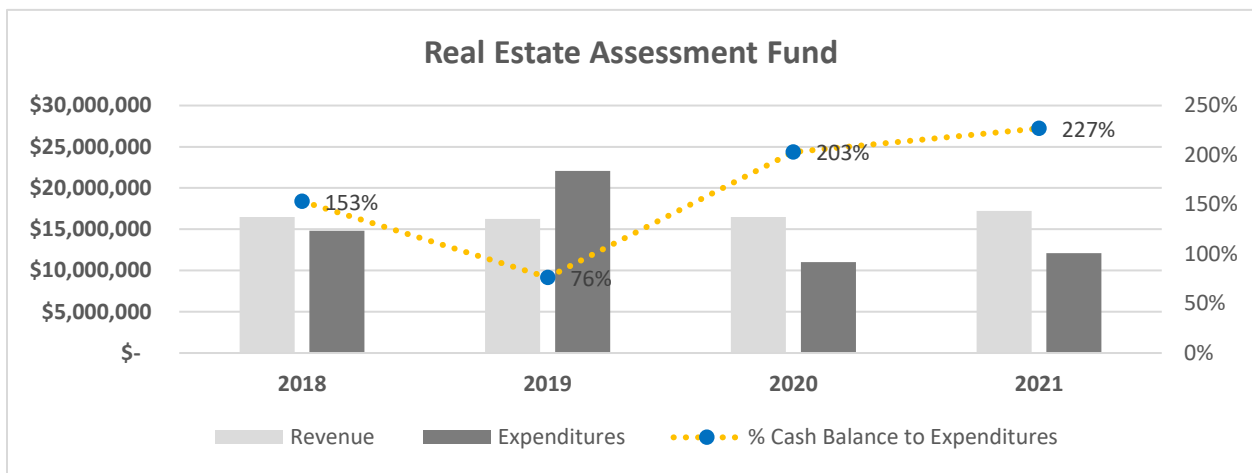
Community Development (2220)

The Community Development fund consists of Economic Development, Property Demolition and Economic Brownfield Revolving Loan funds. Total revenues and expenses for 2021 totaled \$38.8 million and \$49.4 million respectively and the ending cash balance was \$25.3 million. In 2021, this fund provided a \$14 million incentive to Sherwin Williams for their headquarters project in Cleveland and research and development facility project in Brecksville.



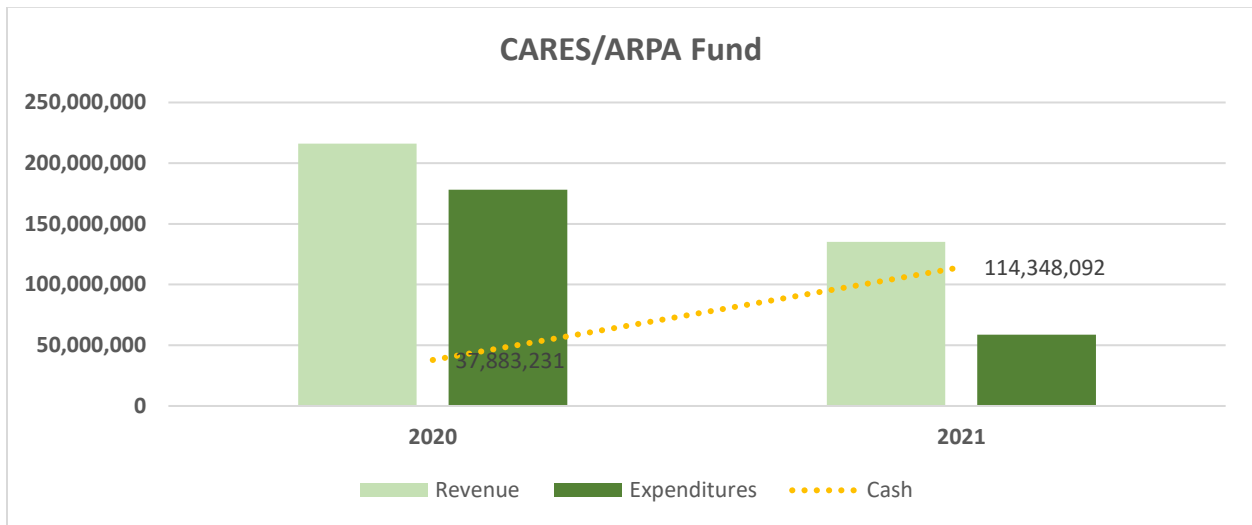
Real Estate Assessment (2305)

The Real Estate Assessment Fund generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. Total revenues and expenses for 2021 totaled \$17.2 million and \$12.1 million respectively. At year-end, **the cash balance in the Real Estate Assessment fund was \$27.5 million.**



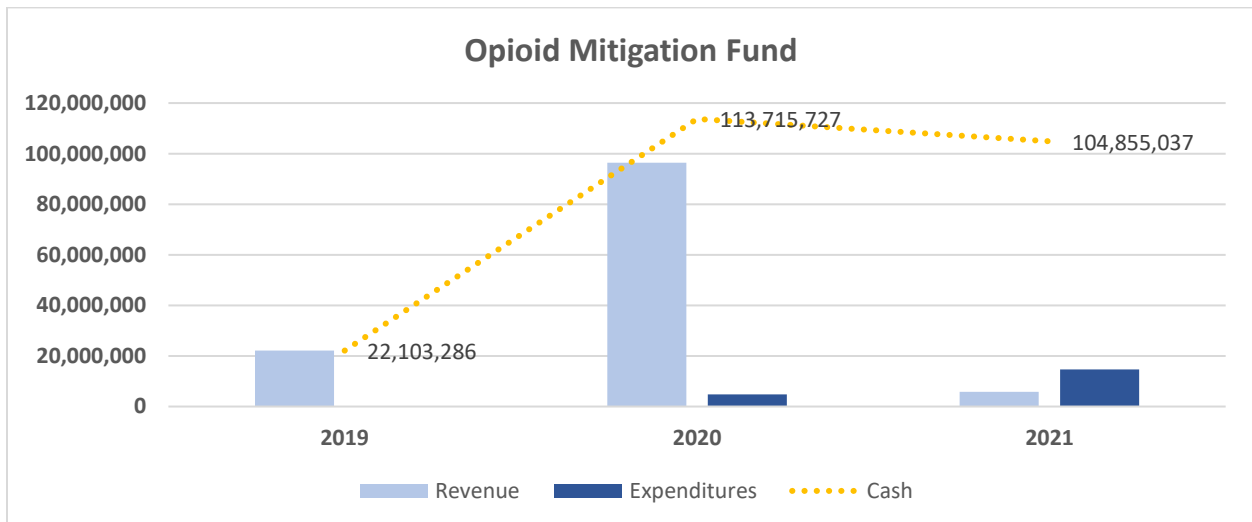
COVID-19 CARES Act/American Rescue Plan Act Fund (2350)

The County received \$215.5 million in Coronavirus Relief Fund (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. CARES Act expenditures totaled \$178.1 million in 2020 and \$36.6 million in 2021. Consolidated Appropriations Act expenditures totaled \$22.1 million in 2021. **The ending cash balance in the fund was \$114.3 million.**



Opioid Mitigation Fund (2345)

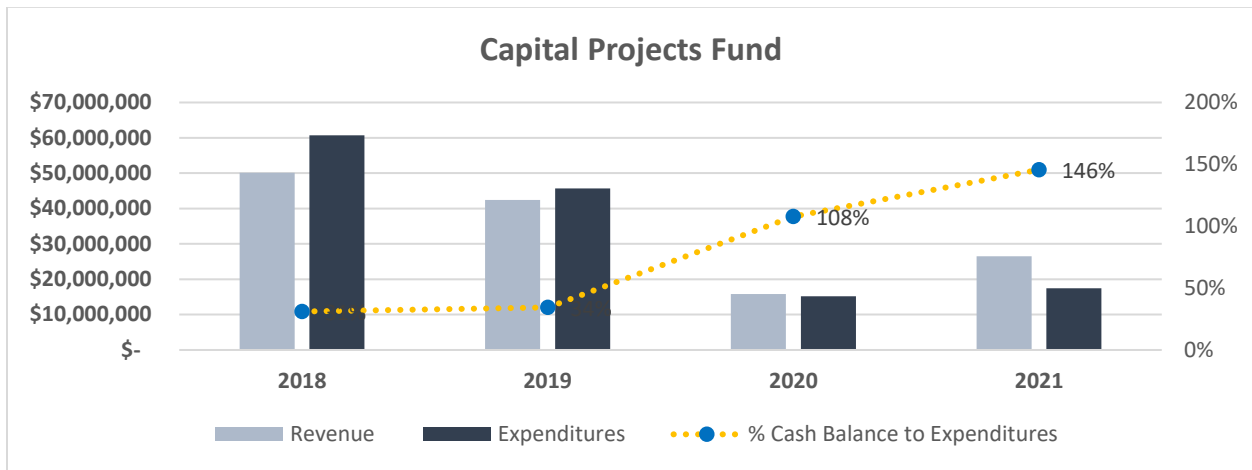
The Opioid Mitigation fund programs invest settlement money in programs that work directly toward prevention, treatment, and recovery related to the epidemic. The County received \$22.1 million in 2019, \$96.4 million in 2020 and \$5.9 million in 2021. Expenditures totaled \$4.8 million in 2020 and \$14.7 million in 2021. **The ending cash balance in the fund was \$104.9 million.** Appropriations for 2022 total \$24.2 million, \$13.1 million to fund remaining 2021 contracts and \$11.1 million to fund new contracts with local opioid and substance abuse providers.



Capital Fund:

Capital Projects Fund (4600)

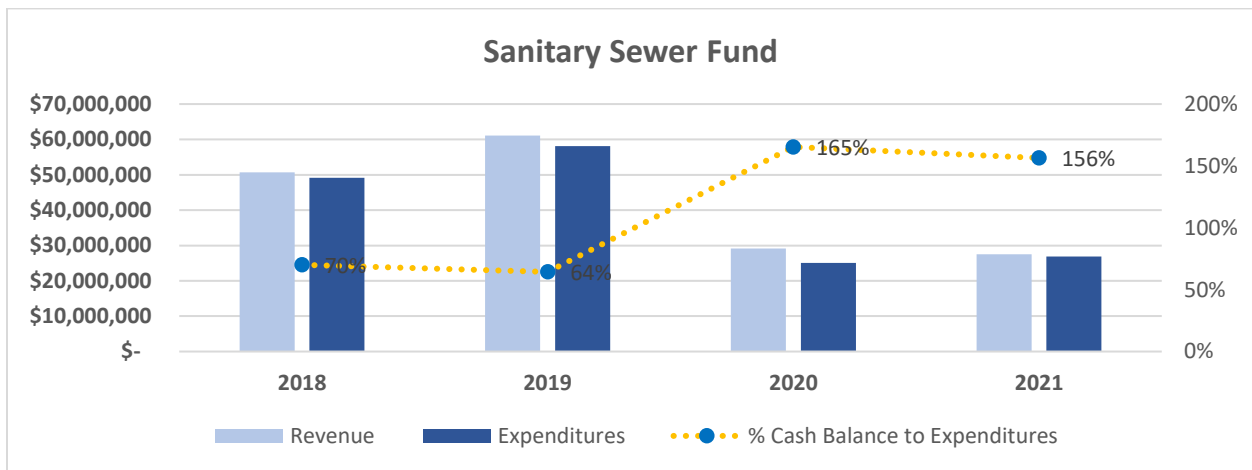
In 2021, nine new capital projects were established totaling \$2.4 million. At the end of 2021, there were sixty-seven active projects with total appropriations of \$132.2 million. Of those appropriations, \$97.9 million was spent, \$10.2 million remains encumbered for payments, leaving an **ending cash balance of \$25.4 million.**



Enterprise Fund:

Sanitary Sewer Fund (5715)

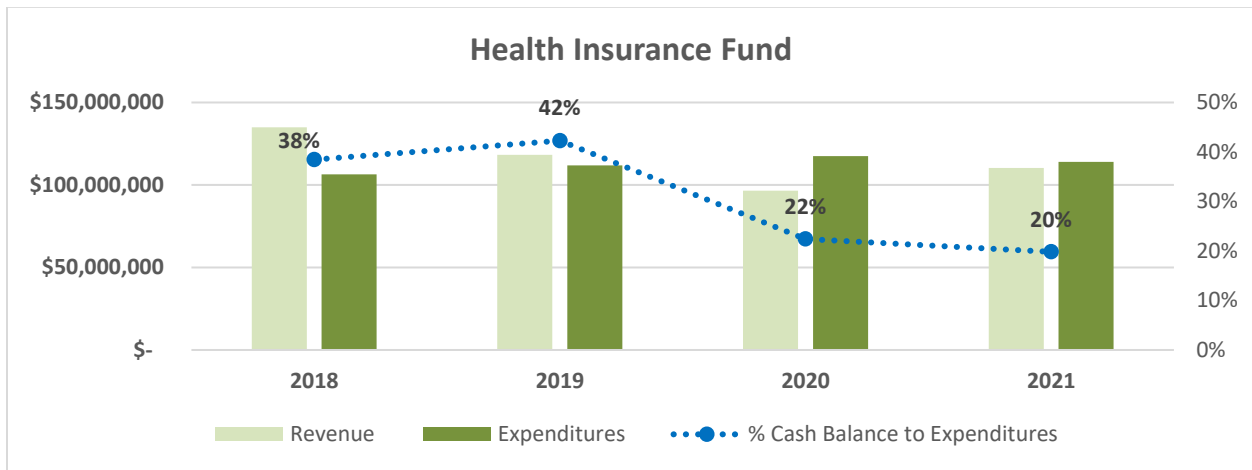
The Sanitary Sewer fund pays for sanitary sewer maintenance and repairs in Cuyahoga County. This fund pays for expenses and is subsequently reimbursed by municipalities. Total revenues and expenses for 2021 were \$27.5 million and \$26.9 million respectively. At year end, **the cash balance in the Sanitary Sewer Fund was \$42 million or 156% of expenditures.**



Internal Service Funds:

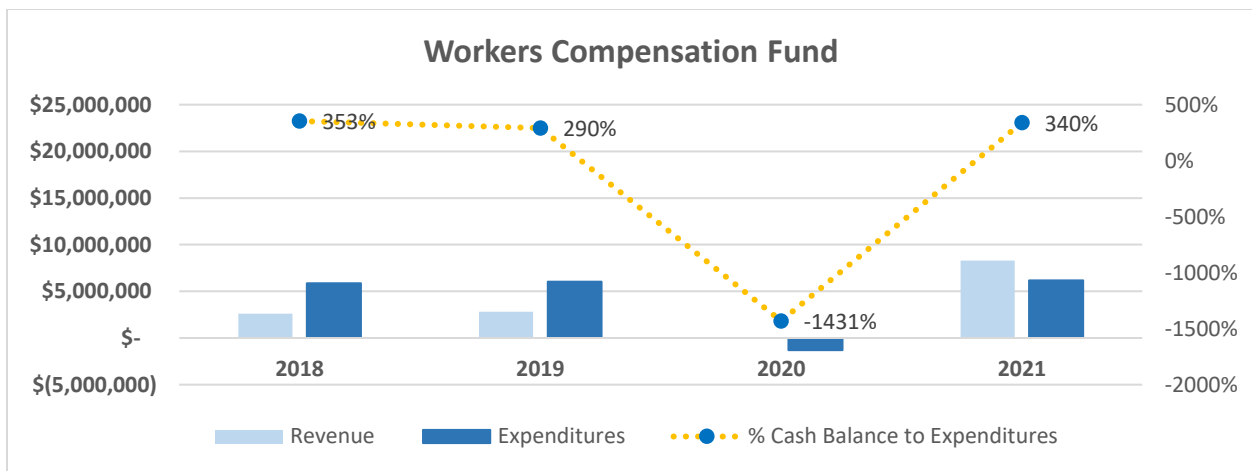
Health Insurance Fund (6765)

This fund 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. The revenue budget included a \$12.4 million reimbursement from MetroHealth. The expenditure budgets included the four-pay health insurance premium holiday during which neither departments nor employees were charged. Total revenue and expense for 2021 were \$110.2 million and \$114 million respectively. At year-end, the **cash balance totaled \$22.6 million which is 20% of total expenditures.** This cash balance exceeds the required minimum reserve.



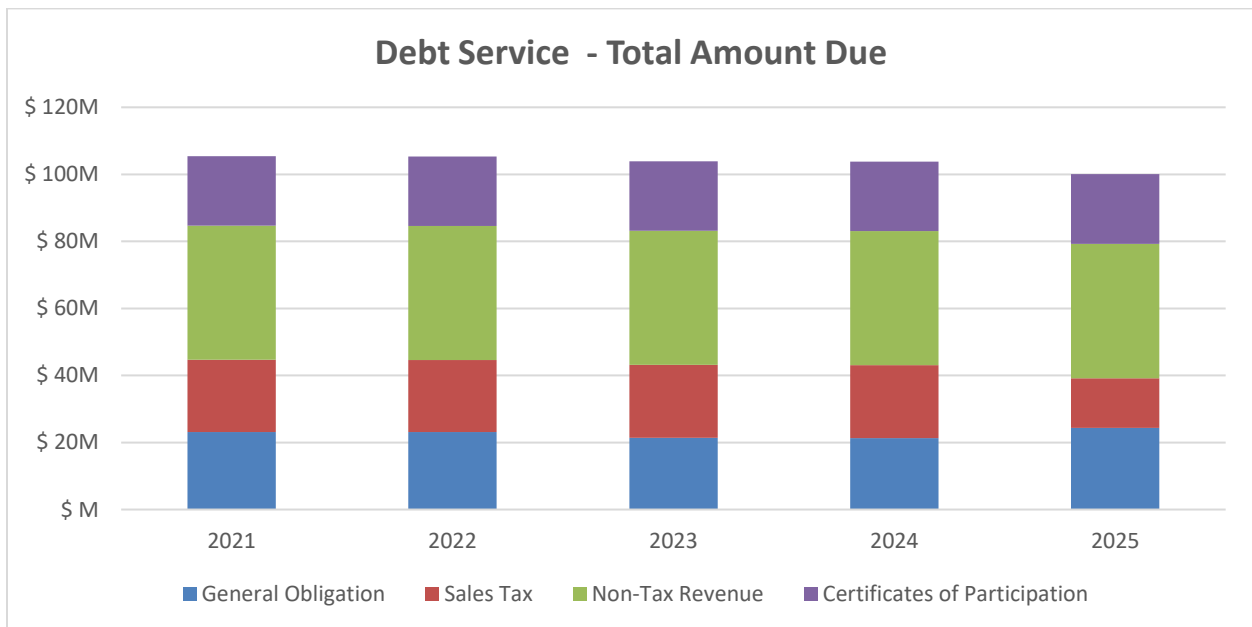
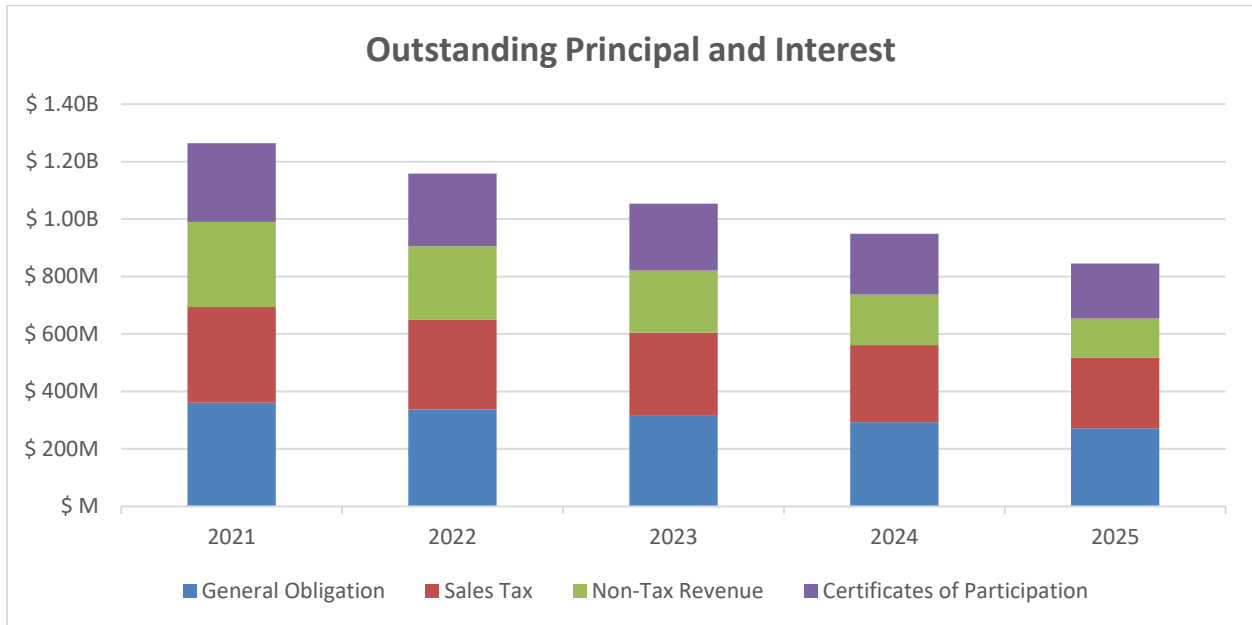
Workers' Compensation Fund (6770)

This fund captures the Bureau of Workers' compensation premium and claims costs of the County's Workers' Compensation program. Generally, revenue derives from charges to departmental budgets based on a combination of claims costs and risk. In 2021, the departments were charged an estimated charge to recover the \$6.2 million operating costs of the Workers' Compensation program. At year-end, **the cash balance in the Workers' Compensation fund totaled \$20.9 million.**



Cuyahoga County Outstanding Debt

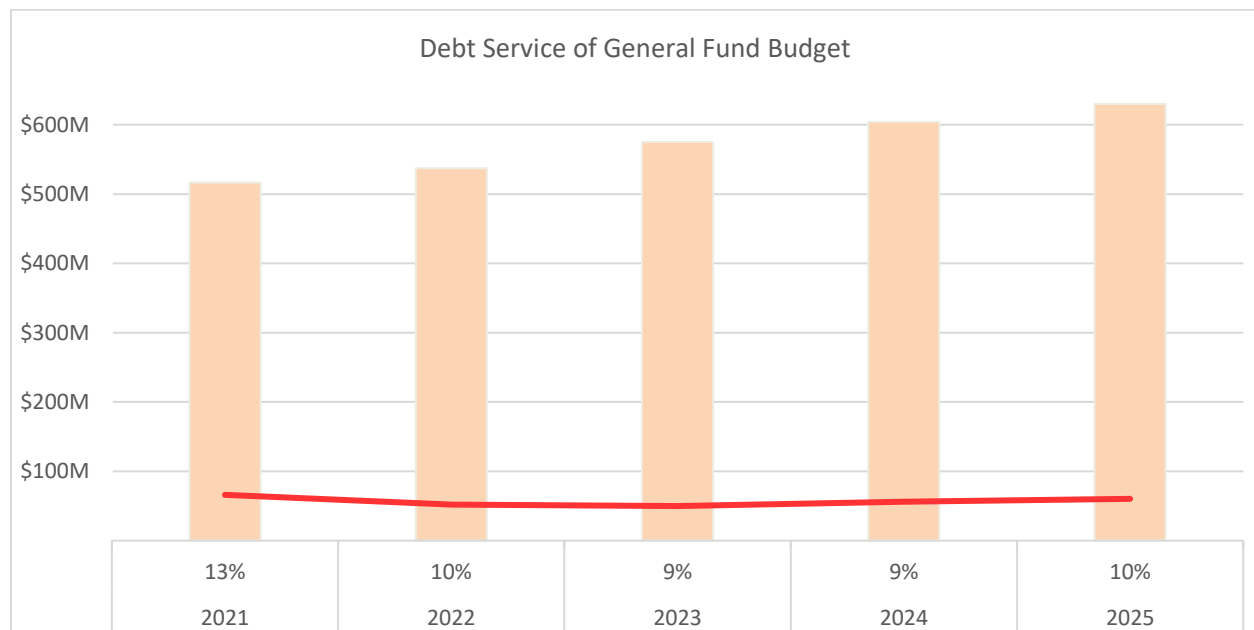
As of January 1, 2022, Cuyahoga County has twenty-five outstanding debt issues comprising \$1.2 billion in principal and interest due over the next twenty-four years. Issued debt is categorized into five areas, General Obligation, Sales Tax Revenue, Non-Tax Revenue, Certificates of Participation, and 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 receives 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.

Hotel 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.

Cuyahoga County
2021 Results of Operations
General Fund Summary

General Fund	2021 Budget	2021 Actual	Budget Variance	% Budget	2022 Budget	2023 Budget
Beginning Balance	191,824,933	191,824,933	0	0.0%	209,483,821	201,902,999
Operating Revenue						
Charges for Services	80,598,976	93,447,656	12,848,680	15.9%	93,612,625	93,949,213
Fines & Forfeitures	9,300,438	8,689,341	(611,097)	-6.6%	8,586,576	9,015,905
Interest Earnings	7,496,000	7,011,315	(484,685)	-6.5%	7,800,000	7,800,000
Intergovernmental	47,765,373	55,037,729	7,272,356	15.2%	54,475,158	54,742,388
Licenses & Permits	82,926	107,827	24,901	30.0%	102,974	102,974
Other Revenue	19,033,580	38,333,045	19,299,465	101.4%	13,242,570	3,242,570
Other Taxes	4,929,379	6,868,358	1,938,979	39.3%	8,266,548	8,808,617
Property Tax	30,468,782	30,447,753	(21,029)	-0.1%	31,002,860	31,002,860
Sales Tax	238,475,467	291,311,035	52,835,568	22.2%	298,405,784	304,489,138
Total Operating Revenue	438,150,921	531,254,058	93,103,137	21.2%	515,495,095	513,153,665
Operating Expenditures						
Personnel Services	297,815,177	273,593,996	24,221,180	8.1%	289,473,625	296,047,663
Other Expenditures	196,358,787	135,260,891	61,097,895	31.1%	157,301,177	156,372,428
Total Operating Expenditures	494,173,963	408,854,888	85,319,075	17.3%	446,774,802	452,420,091
Other Financing Uses	109,231,748	104,740,283	4,491,465	4.1%	76,301,115	66,565,361
Total Cash Obligations	603,405,711	513,595,170	89,810,541	14.9%	523,075,917	518,985,452
Ending Cash Balance	26,570,143	209,483,821	182,913,678	688.4%	201,902,999	196,071,212
<i>Cash Reserve Requirement</i>	<i>119,151,952</i>	<i>119,151,952</i>			<i>124,595,581</i>	
Reserves on Cash Balance						
County Hotel	7,000,000		7,000,000	100.0%	7,000,000	7,000,000
Flats East Bank Guarantee	1,143,975		1,143,975	100.0%	1,143,975	1,143,975
Total Reserves on Balance	8,143,975	0	8,143,975	100.0%	8,143,975	8,143,975

Cuyahoga County
2021 Results of Operations
General Fund by Department

General Fund	2021 Budget	2021 Actual	Budget Variance	% Budget	2022 Budget	2023 Budget
County Executive Agencies						
Communications	921,823	644,519	277,305	30.1%	609,061	625,785
Clerk of Courts	9,528,453	7,777,225	1,751,228	18.4%	8,179,786	8,400,227
County Executive	956,000	941,724	14,277	1.5%	1,161,072	931,384
Economic Development	11,551,121	8,231,917	3,319,203	28.7%	7,251,828	7,311,643
Fiscal	39,103,628	24,283,472	14,820,156	37.9%	29,334,060	30,504,891
Fiscal-Global Center	5,400,000	4,950,000	450,000	8.3%	5,400,000	5,400,000
Human Resources	4,431,285	3,569,078	862,207	19.5%	4,607,728	5,304,903
Information Technology	24,945,253	23,746,076	1,199,177	4.8%	23,799,175	24,422,384
Innovation and Performance	922,750	663,377	259,373	28.1%	762,566	777,478
Law Department	6,268,744	5,344,016	924,728	14.8%	4,142,899	4,324,852
Medical Examiner	15,860,658	14,715,831	1,144,826	7.2%	14,060,330	14,306,043
Public Safety & Justice Services	2,946,909	2,257,344	689,565	23.4%	2,419,276	2,466,662
Public Works	4,058,426	2,856,044	1,202,382	29.6%	2,238,552	2,257,717
Public Works-County Headquarters	5,701,267	5,266,625	434,642	7.6%	5,642,551	5,642,551
Public Works-County Hotel	3,429,571	2,016,841	1,412,730	41.2%	350,000	383,000
Regional Collaboration	289,993	263,851	26,142	9.0%	269,027	276,176
Sheriff	140,974,592	121,372,181	19,602,412	13.9%	123,677,177	126,182,663
Sustainability	335,550	261,765	73,785	22.0%	305,279	313,349
Total County Executive Agencies	277,626,023	229,161,885	48,464,137	17.5%	234,210,367	239,831,708
Elected Officials						
Common Pleas	59,133,680	47,645,203	11,488,476	19.4%	61,019,077	62,122,562
County Council	2,436,072	2,191,671	244,401	10.0%	2,325,703	2,384,195
Court of Appeals	959,930	662,756	297,174	31.0%	952,462	952,462
Domestic Relations	10,809,227	9,521,650	1,287,577	11.9%	10,586,609	10,861,651
Juvenile Court	41,899,652	35,334,672	6,564,979	15.7%	38,621,177	38,684,084
Municipal Courts	3,740,622	3,256,432	484,190	12.9%	1,826,246	1,832,151
Probate Court	7,359,568	6,764,576	594,992	8.1%	7,328,842	7,508,784
Prosecutor	44,665,745	37,268,805	7,396,940	16.6%	42,471,408	42,566,477
Total Elected Officials	171,004,496	142,645,765	28,358,731	16.6%	165,131,524	166,912,366
Boards and Commissions						
Board of Elections	15,183,362	13,649,566	1,533,796	10.1%	17,521,400	15,217,154
Inspector General	1,068,661	899,946	168,716	15.8%	1,070,444	1,096,392
Internal Audit	850,855	688,060	162,795	19.1%	828,861	845,104
Personnel Review Commission	2,281,712	1,940,338	341,374	15.0%	1,972,792	2,029,025
Planning Commission	4,036,219	2,400,151	1,636,068	40.5%	2,852,098	2,864,629
Public Defender	14,145,425	13,620,409	525,016	3.7%	15,199,346	15,558,603
Soldiers and Sailors Monument	269,388	223,470	45,917	17.0%	299,547	305,770
Veterans Service Commission	7,707,823	3,625,298	4,082,525	53.0%	7,688,423	7,759,341
Total Board and Commissions	45,543,444	37,047,237	8,496,207	18.7%	47,432,911	45,676,018
Total General Fund	494,173,963	408,854,888	85,319,075	17.3%	446,774,802	452,420,092

Cuyahoga County
2021 Results of Operations
General Fund Subsidies

General Fund	2021 Budget	2021 Actual	Budget Variance	% Budget	2022 Budget	2023 Budget
Property Demolition Fund	1,888,187	1,888,187	0	0.0%	0	0
Gateway Arena	6,616,710	6,144,827	471,883	7.1%	7,507,485	1,045,067
Brownfield Debt Service	957,294	928,064	29,230	3.1%	1,034,757	1,057,844
Shaker Square Series 2000A	184,625	100,000	84,625	45.8%	155,500	158,500
Community Redev Debt Service	407,975	256,656	151,319	37.1%	274,735	270,967
DS - Medical Mart Series 2010	26,266,295	26,266,295	0	0.0%	26,268,250	26,285,050
County Hotel Debt Service	20,741,594	20,735,844	5,750	0.0%	20,750,444	20,745,444
DS-Western Reserve Series 2014	0	0	0	0.0%	0	0
DS-Med Mart Refunding Series 2	680,150	680,150	0	0.0%	683,200	681,100
2017 Sales Tax Bonds	1,669,167	1,450,000	219,167	13.1%	1,409,750	1,409,750
Enterprise Resources Planning	600,735	600,735	0	0.0%	0	0
Centralized Custodial Fund	4,200,000	4,200,000	0	0.0%	4,200,000	4,200,000
Forensic Science Lab	4,000,000	0	4,000,000	100.0%	0	0
RTA Bus Subsidy	126,000	125,000	1,000	0.8%	0	0
Public Safety-Emergency Management	1,145,796	558,709	587,087	51.2%	796,529	811,774
Soil & Water Conservation	125,000	125,000	0	0.0%	125,000	125,000
Cuyahoga Reg Info System	225,465	225,465	0	0.0%	225,465	225,465
Capital Improvements - Facilities	6,800,000	6,800,000	0	0.0%	6,800,000	6,800,000
Capital Correction Center Consultant	4,000,000	4,000,000	0	0.0%	0	0
Capital Juvenile Court Security System	7,276,447	7,276,447	0	0.0%	0	0
Capital Old Juvenile Court (Security & Aba	5,633,654	5,633,654	0	0.0%	0	0
Dog & Kennel	436,654	0	436,654	100.0%	120,000	199,400
Veterans Services Fund	0	1,745,250	(1,745,250)	0.0%	0	0
Community Development (Casino Fund)	3,000,000	3,000,000	0	0.0%	0	0
Economic Development Fund	5,000,000	5,000,000	0	0.0%	0	0
Sherwin Williams	7,000,000	7,000,000	0	0.0%	0	0
Equity Commission	250,000	0	250,000	100.0%	0	0
Central Booking	0	0	0	0.0%	3,400,000	0
Progressive Field Lease Agreement	0	0	0	0.0%	2,550,000	2,550,000
Total Subsidies	109,231,748	104,740,283	4,491,465	4.1%	76,301,115	66,565,361

Cuyahoga County
2021 Results of Operations
Health and Human Services Levy Fund Analysis

Health & Human Services Levy Fund	2021 Budget	2021 Actual	Budget Variance	% Budget	2022 Budget	2023 Budget
Beginning Balance	14,444,146	14,444,146	0	0.0%	31,653,184	29,471,950
Operating Revenue						
Intergovernmental	16,665,119	16,762,622	97,503	0.6%	16,625,298	16,625,298
Other Revenue	325,000	0	(325,000)	-100.0%	0	0
Property Tax	270,359,382	268,442,022	(1,917,360)	-0.7%	260,084,413	260,084,413
Total Operating Revenue	287,349,501	285,204,643	(2,144,858)	-0.7%	276,709,711	276,709,711
Operating Expenditures						
Personnel Services	0	77,003	(77,003)	0.0%	0	0
Other Expenditures	0	13,150,304	(13,150,304)	0.0%	0	0
Total Operating Expenditures	0	13,227,307	(13,227,307)	0.0%	0	0
Other Financing Uses	280,072,571	254,768,298	25,304,273	9.0%	278,890,945	279,058,395
Total Cash Obligations	280,072,571	267,995,605	12,076,966	4.3%	278,890,945	279,058,395
Ending Cash Balance	21,721,076	31,653,184	9,932,109	45.7%	29,471,950	27,123,266
<i>Cash Reserve Requirement</i>	<i>22,902,658</i>	<i>22,902,658</i>			<i>26,799,560</i>	

Cuyahoga County
2021 Results of Operations
Health and Human Services Levy Subsidies

HHS Levy Subsidy	2021 Budget	2021 Actual	Budget Variance	% Budget	2022 Budget	2023 Budget
HHS Levy Revenue						
HHS 4.7 Mill Levy	142,747,830	140,750,329	(1,997,501)	-1.4%	133,787,459	133,787,459
HHS 4.8 Mill Levy	144,276,671	144,316,991	40,320	0.0%	142,922,252	142,922,252
Total HHS Levy Revenue	287,024,501	285,067,320	(1,957,181)	-0.7%	276,709,711	276,709,711
HHS Levy Subsidies						
ADAMHS	43,463,659	43,463,659	0	0.0%	43,463,659	43,463,660
Common Pleas-Juvenile Division	22,019,101	18,079,730	3,939,371	17.9%	21,085,318	21,022,411
Common Pleas-TASC	1,198,461	1,198,461	0	0.0%	1,222,073	1,216,883
Family Justice Center	230,741	230,741	0	0.0%	230,741	230,741
Fiscal-Tax	3,951,961	3,806,398	145,563	3.7%	4,000,000	4,080,000
HHS Administration	3,418,382	1,758,839	1,659,543	48.5%	4,312,530	5,095,992
HHS CJFS	9,998,013	8,308,964	1,689,049	16.9%	8,521,831	8,521,831
HHS CSEA	10,646,916	7,061,264	3,585,652	33.7%	5,192,199	7,279,243
HHS DCFS	84,433,086	86,092,429	(1,659,343)	-2.0%	85,569,815	91,485,432
HHS DSAS	20,519,333	19,972,186	547,147	2.7%	20,521,636	21,689,817
HHS Early Childhood	18,239,062	12,822,565	5,416,497	29.7%	19,248,480	19,275,419
HHS FCFC	6,290,582	3,953,013	2,337,569	37.2%	5,462,822	5,485,693
HHS Homeless	10,526,099	9,176,363	1,349,736	12.8%	10,728,235	10,743,275
HHS Other Programs	1,452,913	1,060,878	392,035	27.0%	601,075	676,120
HHS Re-Entry	2,962,581	2,283,427	679,154	22.9%	2,813,221	2,829,054
MetroHealth	32,472,000	32,472,000	0	0.0%	32,472,000	32,472,000
Ohio State Extension	222,300	0	222,300	100.0%	222,300	222,300
Public Safety-Witness Victims	2,027,381	2,027,381	0	0.0%	2,223,010	2,268,524
Workforce Development	1,000,000	1,000,000	0	0.0%	1,000,000	1,000,000
Repayment to General Fund	5,000,000	0	5,000,000	100.0%	10,000,000	0
Total HHS Levy Subsidies	280,072,571	254,768,298	25,304,273	9.0%	278,890,945	279,058,395
Operating Surplus/Deficit	6,951,930	30,299,022	23,347,092	335.8%	(2,181,234)	(2,348,684)

Cuyahoga County
2021 Results of Operations
All Funds Summary

All Funds	2021 Budget	2021 Actual	Budget Variance	% Budget	2022 Budget	2023 Budget
Beginning Balance	916,876,291	916,876,291	0	0.0%	1,089,887,885	1,146,569,991
Operating Revenue						
Charges for Services	302,628,521	296,149,266	(6,479,255)	-2.1%	355,522,969	358,105,871
Fines & Forfeitures	12,466,206	12,436,776	(29,430)	-0.2%	12,271,899	12,701,228
Interest Earnings	7,773,940	8,435,747	661,807	8.5%	8,470,505	8,470,505
Intergovernmental	411,806,240	615,585,411	203,779,171	49.5%	360,151,647	359,873,771
Licenses & Permits	2,077,590	2,796,456	718,866	34.6%	2,097,638	2,097,638
Other Revenue	56,984,183	56,494,168	(490,015)	-0.9%	36,799,974	26,797,667
Other Taxes	38,986,057	36,931,168	(2,054,889)	-5.3%	44,561,338	45,098,619
Property Tax	407,170,278	421,848,240	14,677,962	3.6%	416,541,490	416,589,490
Sales Tax	257,449,691	304,002,112	46,552,421	18.1%	309,871,397	315,961,257
Total Operating Revenue	1,497,342,706	1,754,679,345	257,336,639	17.2%	1,546,288,857	1,545,696,045
Operating Expenditures						
Personnel Services	621,416,276	597,206,630	24,209,646	3.9%	586,190,446	599,774,969
Other Expenditures	1,308,233,128	984,461,120	323,772,008	24.7%	903,416,304	898,892,221
Total Operating Expenditures	1,929,649,404	1,581,667,750	347,981,654	18.0%	1,489,606,750	1,498,667,190
Total Cash Obligations	1,929,649,404	1,581,667,750	347,981,654	18.0%	1,489,606,750	1,498,667,190
Ending Cash Balance	484,569,593	1,089,887,885	605,318,292	124.9%	1,146,569,991	1,193,598,846
<i>% Balance to Expenditures</i>						
Reserves on Cash Balance						
County Hotel	7,000,000	0	7,000,000	100.0%	7,000,000	7,000,000
Flats East Bank Guarantee	1,143,975	0	1,143,975	100.0%	1,143,975	1,143,975
Computer Refresh	750,000	0	750,000	100.0%	750,000	750,000
Total Reserves on Balance	8,893,975	0	8,893,975	100.0%	8,893,975	8,893,975

Cuyahoga County
2021 Results of Operations
All Funds by Department

All Funds	2021 Budget	2021 Actual	Budget Variance	% Budget	2022 Budget	2023 Budget
County Executive Agencies						
Executive	26,902,256	16,979,468	9,922,789	36.9%	2,356,577	2,158,832
Clerk of Courts	9,528,453	7,777,225	1,751,228	18.4%	8,179,786	8,400,227
Development	80,133,993	75,484,213	4,649,780	5.8%	13,413,488	15,468,602
Fiscal	274,043,510	221,840,605	52,202,905	19.0%	196,547,683	192,069,473
Health and Human Services	455,361,020	377,026,142	78,334,878	17.2%	381,619,821	386,908,577
Human Resources	173,869,139	123,715,693	50,153,445	28.8%	136,503,600	137,244,150
Information Technology	26,018,206	26,206,131	(187,925)	-0.7%	24,316,150	24,946,566
Innovation	922,750	776,833	145,917	15.8%	762,566	777,478
Law Department	6,268,744	5,344,016	924,728	14.8%	4,142,899	4,324,852
Medical Examiner	15,864,994	15,104,860	760,134	4.8%	14,060,330	14,306,043
Public Safety & Justice Serv.	12,297,012	14,057,201	(1,760,189)	-14.3%	9,286,645	9,438,761
Public Works	103,907,151	85,178,717	18,728,433	18.0%	60,350,928	61,206,095
Public Works-County Airport	1,964,743	6,002,621	(4,037,877)	-205.5%	1,474,859	1,495,966
Public Works-Parking Garage	2,331,645	1,708,631	623,014	26.7%	4,208,098	4,226,992
Public Works-Road & Bridge	54,458,141	23,866,567	30,591,574	56.2%	43,211,789	43,510,192
Public Works-Sanitary Eng.	48,523,056	25,433,599	23,089,457	47.6%	33,397,104	33,717,545
Sheriff	154,620,429	133,593,944	21,026,485	13.6%	134,998,256	137,796,018
Total County Executive Agencies	1,447,015,242	1,160,096,465	286,918,777	19.8%	1,068,830,579	1,077,996,369
Elected Officials						
Common Pleas Court	64,501,989	58,328,500	6,173,489	9.6%	64,082,623	65,194,801
Community Based Correction Bd	5,310,000	5,099,551	210,449	4.0%	5,552,456	5,552,456
County Council	2,436,072	2,191,671	244,401	10.0%	2,325,703	2,384,195
Court of Appeals	974,930	706,272	268,658	27.6%	967,462	967,462
Domestic Relations Court	10,824,227	9,585,358	1,238,869	11.4%	10,601,609	10,876,651
Juvenile Court	71,446,060	57,090,869	14,355,191	20.1%	63,110,850	63,110,850
Probate Court	8,624,958	7,628,084	996,873	11.6%	8,540,722	8,709,344
Prosecutor	49,362,462	43,324,309	6,038,153	12.2%	46,514,784	46,668,319
Total Elected Officials	213,480,698	183,954,613	29,526,085	13.8%	201,696,209	203,464,078
Boards and Commissions						
ADAMHS Board	67,400,920	61,920,703	5,480,217	8.1%	0	0
Board of Develop. Disabilities	129,560,944	115,056,997	14,503,947	11.2%	151,720,899	151,720,899
Board of Elections	15,386,170	14,727,139	659,031	4.3%	17,521,400	15,217,154
Board of Revision	2,636,410	2,457,341	179,069	6.8%	2,351,258	2,673,729
Inspector General	1,103,547	916,274	187,273	17.0%	1,107,157	1,133,431
Internal Audit	850,855	688,060	162,795	19.1%	828,861	845,104
Law Library	565,953	470,051	95,902	16.9%	523,359	531,790
Personnel Review Commission	2,281,712	1,940,338	341,374	15.0%	1,972,792	2,029,025
Planning Commission	4,036,219	2,400,151	1,636,068	40.5%	2,852,098	2,864,629
Public Defender	16,442,947	15,856,162	586,785	3.6%	17,672,715	18,093,948
Soldiers and Sailors Monument	344,388	223,470	120,917	35.1%	374,547	380,770
Solid Waste Management Dist.	2,600,396	1,984,208	616,188	23.7%	2,188,226	2,195,060
Veterans Service Commission	8,206,458	3,951,142	4,255,316	51.9%	7,688,423	7,759,341
Workforce Development	17,736,545	15,024,635	2,711,910	15.3%	12,278,226	11,761,864
Total Board and Commissions	269,153,464	237,616,672	31,536,792	11.7%	219,079,961	217,206,744
Total All Funds	1,929,649,404	1,581,667,750	347,981,654	18.0%	1,489,606,749	1,498,667,191

Cuyahoga County
2021 Results of Operations
Summary of FTEs

Department	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2020-2021 Change	2022 Budget	2023 Budget
County Executive Agencies							
Clerk of Courts	104	97	92	89	(3)	82	82
Communications	7	8	7	6	(1)	6	6
County Executive	5	4	5	5	0	5	5
Development	13	11	24	33	9	24	24
Fiscal Office	263	247	239	241	2	235	235
HHS Children & Family Services	834	842	798	730	(68)	840	840
HHS Cuyahoga Job & Family Services	784	784	765	727	(38)	752	752
HHS Cuyahoga Support Enforcement Agency	286	284	265	248	(17)	263	263
HHS Family & Children First Council	8	8	8	8	0	8	8
HHS Health & Human Services-Administration	11	13	11	9	(2)	60	60
HHS Invest in Children	10	10	10	12	2	8	8
HHS Office of Homeless Services	5	4	3	3	0	5	5
HHS Office of Reentry	6	7	5	5	0	5	5
HHS Senior & Adult Services	163	163	154	144	(10)	151	151
Human Resources	53	54	61	49	(12)	49	49
Information Technology	110	107	139	113	(26)	116	116
Innovation and Performance	4	5	4	6	2	5	5
Law Department	16	19	18	19	1	17	17
Medical Examiner	97	103	102	108	6	104	104
Public Safety & Justice Services	73	73	68	67	(1)	69	69
Public Works - County Airport	8	8	8	7	(1)	8	8
Public Works - Dog Kennel	17	17	17	16	(1)	17	17
Public Works- Facilities Management	575	576	549	534	(15)	551	551
Regional Collaboration	1	2	2	2	0	2	2
Sheriff	1,259	1,330	1,279	1,083	(196)	1,311	1,311
Sustainability	3	3	3	2	(1)	3	3
Treasury	36	40	39	38	(1)	43	43
Total County Executive Agencies	4,751	4,819	4,675	4,304	(371)	4,739	4,739
Elected Officials							
County Council	20	21	21	21	0	21	21
County Prosecutor	378	382	368	384	16	383	383
Court of Common Pleas	491	495	493	469	(24)	514	514
Domestic Relations Court	89	89	89	86	(3)	88	88
Juvenile Court	547	536	516	486	(30)	503	503
Probate Court	77	78	76	75	(1)	76	76
Total Elected Officials	1,602	1,601	1,563	1,521	(42)	1,585	1,585
Boards and Commissions							
Board of Developmental Disabilities	1,016	1,007	551	521	(30)	495	495
Board of Elections	123	103	188	90	(98)	87	87
Board of Revision	21	24	21	20	(1)	21	21
County Law Library Resource Board	3	3	3	3	0	3	3
County Planning Commission	17	16	15	18	3	17	17
Department of Internal Audit	6	5	5	6	1	6	6
Inspector General	8	9	8	9	1	8	8
Personnel Review Commission	17	17	16	19	3	19	19
Public Defender	128	136	134	136	2	141	141
Soil & Water Conservation	12	12	12	14	2	13	13
Soldiers' and Sailors' Monument	3	4	3	3	0	6	6
Solid Waste Management District	6	6	7	7	0	7	7
Veterans Service Commission	30	30	28	30	2	29	29
Workforce Development	11	11	11	10	(1)	11	11
Total Boards and Commissions	1,401	1,383	1,002	886	(116)	863	863
Total	7,754	7,803	7,240	6,711	(529)	7,187	7,187