



2nd Quarter Budget Update

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2nd Quarter, 2022 highlights:

- Sold \$190,090,000 of Sales Tax Revenue Bonds to investors (split between \$122,590,000 tax-exempt bonds and \$67,500,000 taxable bonds) for Progressive Field Improvements
- Approved \$13.1 million in unspent 2021 Opioid Mitigation fund appropriations
- Approved \$11.1 million in 2022 appropriations of Opioid Mitigation funds for contracts with local opioid and substance abuse providers
- Approved a one-time subsidy of \$4 million for costs related to the development and construction of a new Corrections Center
- Spent the remainder of the \$216 million in federal CARES Act funding received in 2020
- Approved appropriations totaling \$119,949,128.50 in American Rescue Plan Act (ARPA) funding
- Transferred \$98,820,108.59 from the American Rescue Plan Act fund to the General Fund for eligible expenditures
- Transfer of \$1 million to Veterans Services Commission for purchase of new building
- Approved appropriations of \$2,759,430 for Community Development Supplemental Grant program
- Approved an additional 1% cost of living increase for County Executive employees
- Approved Alternative Tax Budget for 2023
- Approved \$1.25 million for the Challenge Loan Program and loan loss reserve agreement with Key Bank
- Received second tranche \$119,949,128.50 in American Rescue Plan Act (ARPA) funding

Summary

The quarterly update is a comprehensive overview of the County's financial status. The process seeks to provide an accurate assessment of how current operations are meeting the objectives affirmed in the 2022-2023 biennial budget (R2021-0238).

General Operating Fund

The General Operating Fund is the main operating fund in the County budget and the County's primary unrestricted fund. As such, the County's financial strength is positively correlated with the health of the General Operating Fund and the County's Financial Policies seek to ensure that the General Operating Fund remains on strong financial footing, so the County can meet its obligations to its citizens.

In 2022 and under America Rescue Plan Act rules, **Cuyahoga County claimed approximately \$263 million in revenue loss for years 2019 and 2020 and transferred \$239.9 million in revenue from the American Rescue Plan Act (ARPA) fund to the General Fund** and appropriated the equivalency.

As of the 2nd Quarter, the General Operating Fund is projected to end the year with an operating deficit – defined as expenditures greater than total revenue – of approximately \$5.4 million. It is important to note that included in this deficit are \$1.3 million for a 1% Cost of Living Adjustment for County Executive employees, a one-time \$4 million subsidy for the criteria architect for the development and construction of the new Corrections Center, \$4.1 million transfer to the Veterans Services fund and \$1.25 million subsidy for the Challenge Loan Program. Excluding these items, the General Fund is projected to end the year with an operating surplus of \$5.2 million.

Total revenue is projected to total \$748.6 million in 2022, which is \$140.2 million or 23%, more than what was anticipated in the budget. **Total Expenditures are projected to total \$754 million**, which is \$69.2 million or 10.1% over approved appropriation levels. Both of these projections (revenue and expenditures) include the ARPA funds transferred to the General Fund.

Revenue Discussion

2022 General Operating Fund revenue is projected to total \$748.6 million. This is 23% higher than what was estimated in the budget. Larger surpluses are projected in sales taxes, charges for services, intergovernmental revenue and other revenue. The sections below discuss the performance of each category of revenue to the County's General Operating Fund.

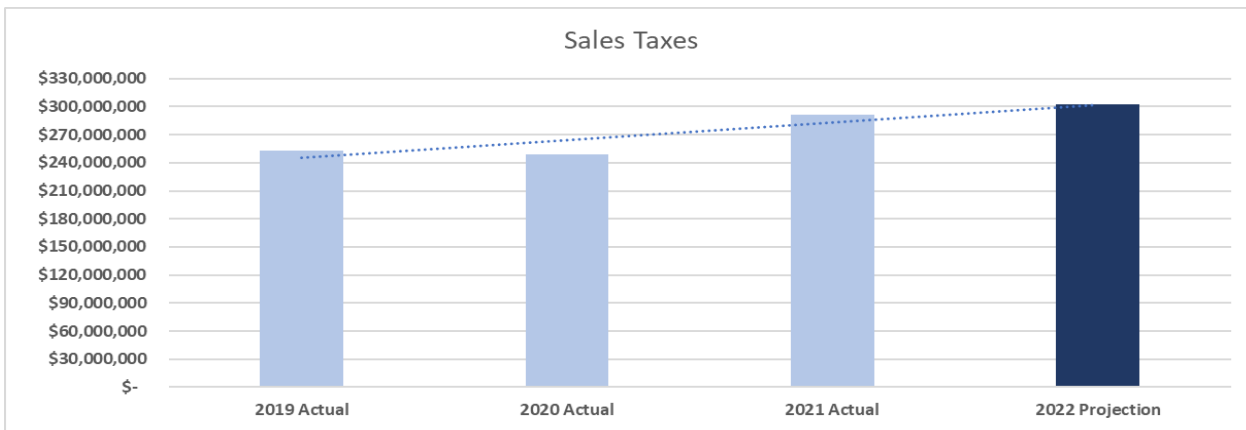
Revenue	2022 Budget	2022 Actual	2022 Projection	Budget Variance	% Variance
Property Tax	\$31,002,860	\$16,922,910	\$31,923,813	\$920,953	3.0%
Sales & Use	\$295,384,870	\$149,668,956	\$302,089,160	\$6,704,290	2.3%
Licenses & Permits	\$102,974	\$36,501	\$93,941	-\$9,033	-8.8%
Fines & Forfeitures	\$8,586,576	\$4,220,558	\$8,478,220	-\$108,356	-1.3%
Charges for Services	\$90,712,905	\$61,310,257	\$97,939,970	\$7,227,065	8.0%
Intergovernmental	\$54,475,158	\$33,056,684	\$61,227,756	\$6,752,598	12.4%
Other Revenue	\$120,329,227	\$106,643,824	\$238,241,840	\$117,912,613	98.0%
Interest Earnings	\$7,800,000	\$4,292,380	\$8,584,761	\$784,761	10.1%
Total	\$608,394,570	\$376,152,070	\$748,579,461	\$140,184,891	23.0%

Sales Tax

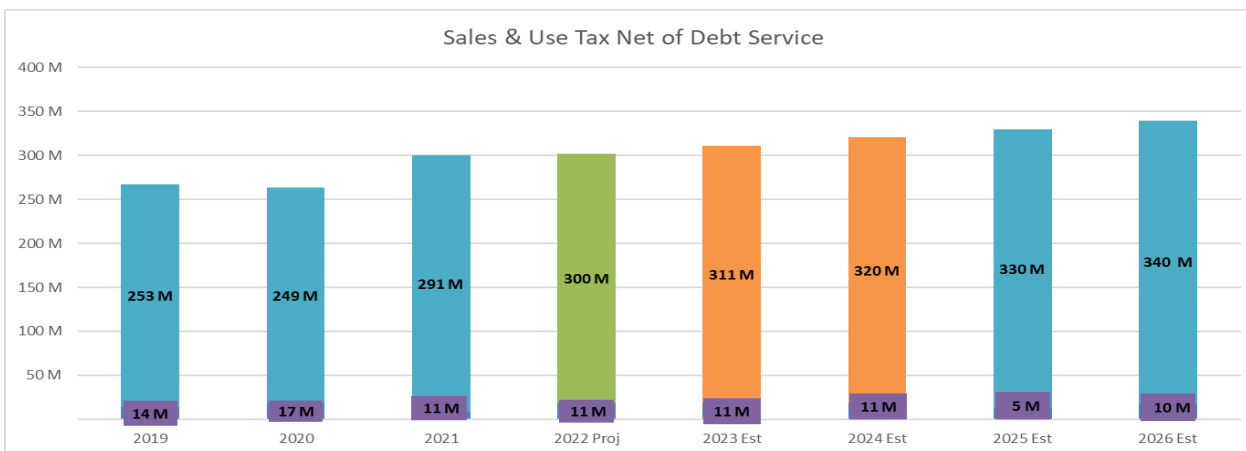
Through the 2nd Quarter of the year, the County has collected \$154.8 million in combined sales tax revenue. This is a 9.9% increase from what was collected during the same period in 2021. Sales tax collections through July 2022 total \$182.6 million or 9.4% higher than the same time last year.

Sales Tax revenue is projected to total \$313 million in 2022. This is \$6.2 million or 2% more than what was expected in the 2022 budget and \$13.2 million or 4.4% more than 2021. This estimate assumes sales taxes collections continue at the current rate for the remainder of the year. The County's share of sales tax receipts is split between the General Fund and debt service on the 2014, 2016, and 2017 Sales Tax Revenue Bonds.

The portion of Sales Tax revenue that is allocated to the General Operating Fund is estimated to total \$302.1 million in 2022, which is approximately 40.5% of the fund's total revenue (based on 2nd Quarter estimates). In previous years, Sales Tax represented more than 55% of total General Operating Fund revenue. While the 2022 estimate is \$6.7 million or 2.3% more than budget, actual Sales Tax revenue is up \$13.2 million or 9.7% over 2nd quarter of 2021. This estimate assumes sales tax revenue continues to follow the current trend for remainder of the year.



The portion of sales tax revenue that is allocated to Debt Service totals 11.3 million in 2022, which remains unchanged from 2021.



There are four outstanding debt issues that are backed by the County's sales tax. As required by the terms of the Trust Indenture, and as supplemented for each issue, the County's sales tax revenue is distributed from the State to the trustee for all the County's Sales Tax Revenue Bonds. The trustee withholds what is required for debt service pursuant to the trust indentures and then forwards the remaining sales tax to the County.

- **2014 Various Purpose** – debt service is paid solely with sales tax revenue. Debt service due in 2022-2023 is approximately \$9.8 million. These bonds supported various capital projects, including the Enterprise Resource Planning project. Bonds mature in 2038 and were partially refunded in 2020 saving approximately \$7 million over the remaining lifetime.
- **2015 Public Square** – debt service is paid from TIF (Tax Increment Financing). Debt service due in 2022 is approximately \$755,000 and gradually increases to \$760,000 by maturity in 2033. The 2015 bonds partially funded improvements to Public Square. Excess TIF revenues fund a public capital reserve fund that may be used for further Public Square projects. Any unused funds at maturity are paid to the City of Cleveland.
- **2016 Huntington Garage** – debt service is paid from sales and use tax revenue with the Downtown Garage Fund reimbursing the General Fund in equal amounts. Debt service due in 2022 is approximately \$1.5 million and will remain at that level through maturity in 2037. As the General Fund is the original payment source, reimbursement is dependent on sufficient parking revenues.
- **2017 Gateway Arena** – debt service is paid by several sources including the Cleveland Cavaliers Operating Company, City of Cleveland admissions taxes, bed tax, and the General Fund. The County and Destination Cleveland make annual scheduled payments for series 2017A. The scheduled payments are \$1.4 million and \$2.0 million respectively for 2022-2023. Under an agreement with the City of Cleveland and the Cleveland Cavaliers, series 2017B are paid with admissions taxes, a portion of sales taxes generated at the facility, and if all funds are insufficient to pay debt service charges on the 2017B Bonds, contingent rent paid by the Cavaliers Operating Company. The scheduled payments total \$1.2 million for 2022-2025 increasing to \$4.1 million through maturity in 2035. Series 2017C are paid directly through rent payments from the Cleveland Cavaliers Operating Company according to a lease extension agreement with the Gateway Development Corporation. This bond series service payments totals \$5.5 million for 2021 and remaining relatively unchanged through maturity.
- **2022 County Ballpark** – In January 2022, the County issued \$190 million in sales and use tax revenue bonds for capital upgrades to the Gateway Ballpark. Debt service on Series 2022A is funded through fixed annual contributions from the County General Fund of \$2.55 million, lodging tax revenue credited to the County Sports Facility Reserve Fund up to \$3 million, and contributions from the City of Cleveland from various revenue sources \$2.683 million. Any shortfalls in revenue contributions will result in withholding sales and use tax revenue as to satisfy amounts due in any operating year. Series 2022B debt service is paid by additional rent paid by the Cleveland Guardians Baseball Company as part of the lease extension with the Gateway Development Corporation.

Property Tax

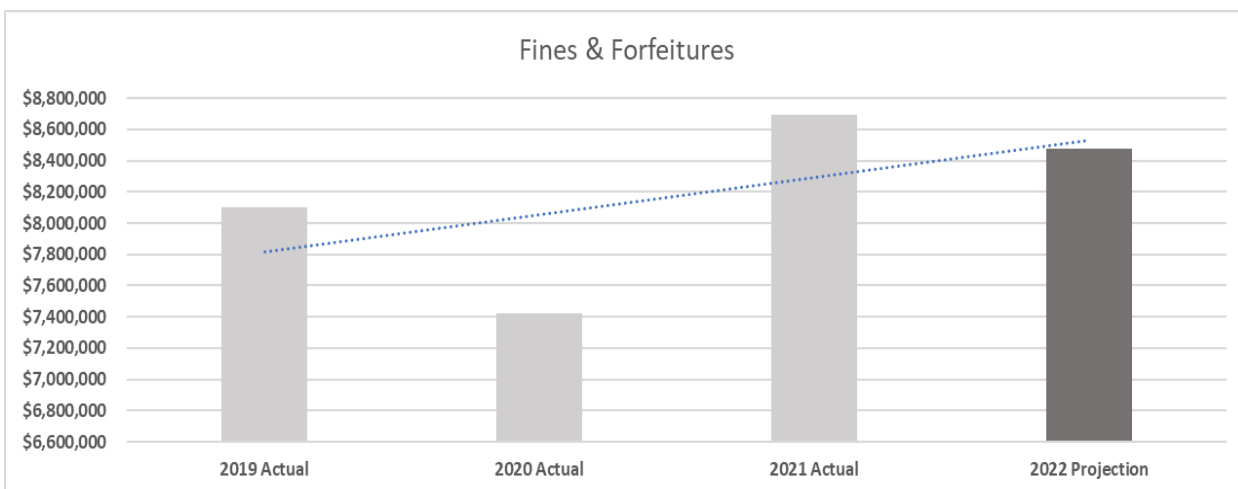
The County's Fiscal Office, through the County Treasurer, collects approximately \$3 billion annually in property tax revenue, the majority of which is distributed to school districts, libraries, and municipalities. Approximately 18% of total taxes collected are retained by the County, 5.7% of which is revenue to the General Operating Fund.



Property Tax revenue to the General Fund is estimated to total \$31.9 million which is \$.9 million or 3% more than what was assumed in the budget. Property Taxes are generated from a portion of the County's 1.45 mills (inside millage). The 2022 Tax Budget (R2021-0204) maintained the 2021 allocation of the County's inside millage of 1.0 mills to the General Fund and 0.45 mills to the General Obligation Bond Retirement Fund.

Fines and Forfeitures

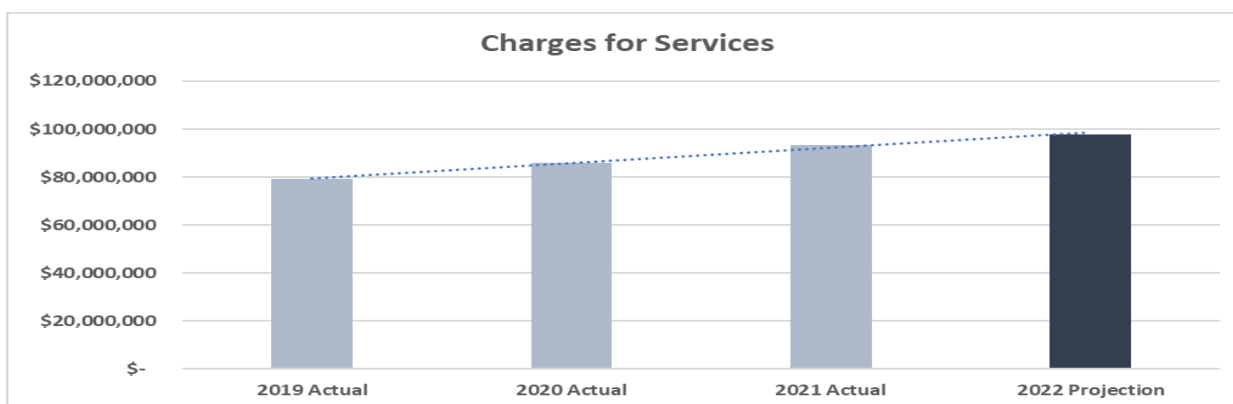
Fines and Forfeiture revenue is projected to total \$8.5 million, which is \$.1 million or 1.3% less than what was assumed in the budget. While the 2022 budget assumed no change in the total collected, current activity in the courts continues below normal levels. This revenue is derived primarily from costs and fees collected in the four County Courts and the 8th District State Court of Appeals, which has single jurisdiction in Cuyahoga County. Revenue, therefore, is largely dependent on the number of filings with the clerk. The Clerk of Courts serves as the Clerk for the Court of Common Pleas, Domestic Relations Court, and the 8th District Court of Appeals. By statute, Juvenile and Probate Courts serve as their own clerk. Costs are collected as cases are disposed.



- **Court of Common Pleas** – Civil and Criminal filings totaled 7,156 through the 1st Quarter 2022, a 7.7% increase over the number of filings during the same period last year. Criminal filings increased during this period by 6.4% (approximately 191 cases) compared to 2021, while Civil filings increased by 8.9% (approximately 323 cases) during the same time period.
- **Domestic Relations Court** – Filings in Domestic Relations Court have steadily increased through the first six months of the year by 21.49%. If this trend continues, the Court will see a substantial increase in total filings by year end over 2021. The Court continues to assist all court parties navigate the court processes by using technology. In 2021 the Navigation Services Department Help Center assisted over 16,293 people and is on track to assist 17,250 individuals by the end of 2022, which is a 5.87% increase from 2021 and a 24% increase from 2019. New case filings in the Domestic Violence department are going to exceed 1,104. This number is higher and almost double any recorded number of new case filings in the previous 12-year history of tracking incoming Domestic Violence cases. The Court also reports the dispositions on post decree cases are at 111.06% efficiency.
- **Juvenile Court** – The Court continues to navigate pandemic-related challenges while continuing to provide all normal operations and demonstrate growth through the second quarter of 2022. The Court has struggled with a large amount of turnover across all departments; including Fiscal, Probation, IT, Detention and the Clerk’s Office, so the Court is working diligently to fill these positions as soon as possible. Additionally, the Court has been impacted by the supply chain issues and increased costs of items needed for normal operations. Year-to-date, the Clerk’s Office processed 4,456 new official case filings and the Detention Center maintained an average daily population of 136 youth which is an increase of 3 from first quarter. These figures are both sizable increases from this time last year. In addition to maintaining the normal operations of the Court, Juvenile Court is implementing the following new projects: an improved security system; a detention management system; expansion of the private custody docket; offering child support assistance to pro se litigants through our Resource Center; diversity, equity, and inclusion training and technical assistance; SOGIE (sexual orientation, gender identity and expression) data collection; and expanded the intern-extern program.

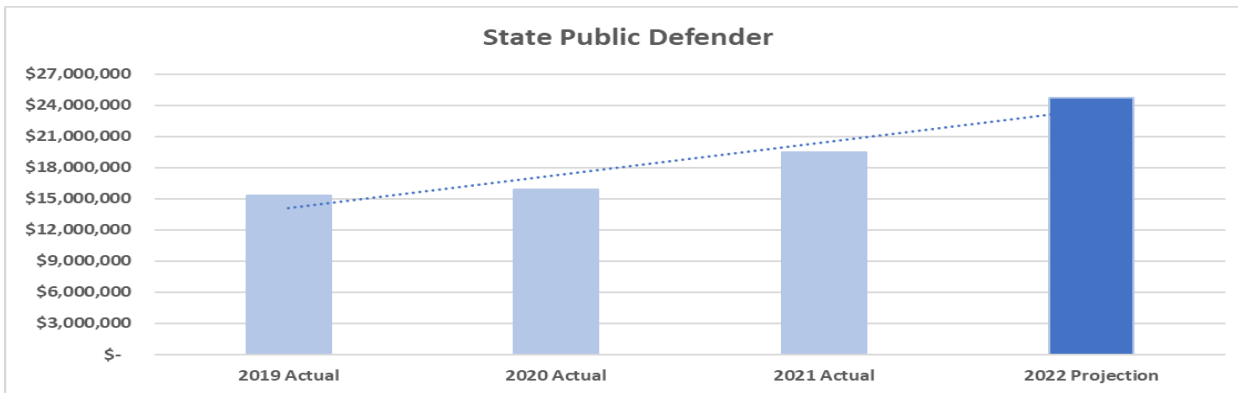
Charges for Services

Charges for Services revenue is projected to total \$97.9 million in 2022, which is \$7.2 million or 8.0% more than what was estimated in the budget. Surpluses are projected in Conveyance fees \$3 million, Board of Elections charges \$2.9 million and Sheriff’s fees \$2.8 million.

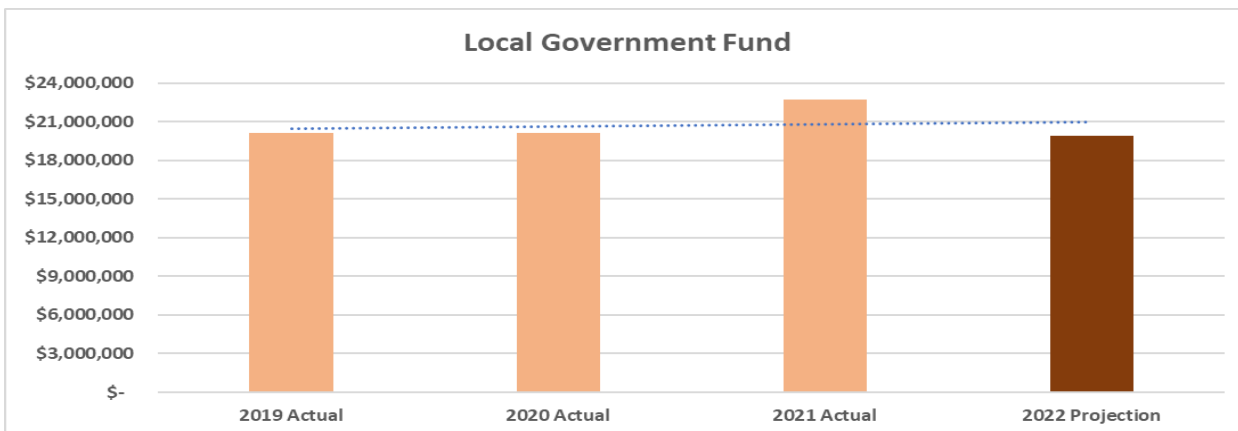


Other Intergovernmental

Other Intergovernmental revenue is projected to total \$61.2 million in 2022, which is \$6.8 million or 12.4% more than what was estimated in the budget. This reflects the reimbursement received from the **State Public Defender's Office** for indigent defense, trial transcript, and guardian ad litem expenditures. The Ohio Public Defender reimbursements increase to 100% effective July 2021. State Public Defender reimbursements are estimated at \$25.3 million. The 2022 budget assumes 100% reimbursement, but it is expected to decrease to 90% at the beginning of state fiscal year 2023. The 2022 budget assumed \$17.9 million in State Public Defender reimbursements.

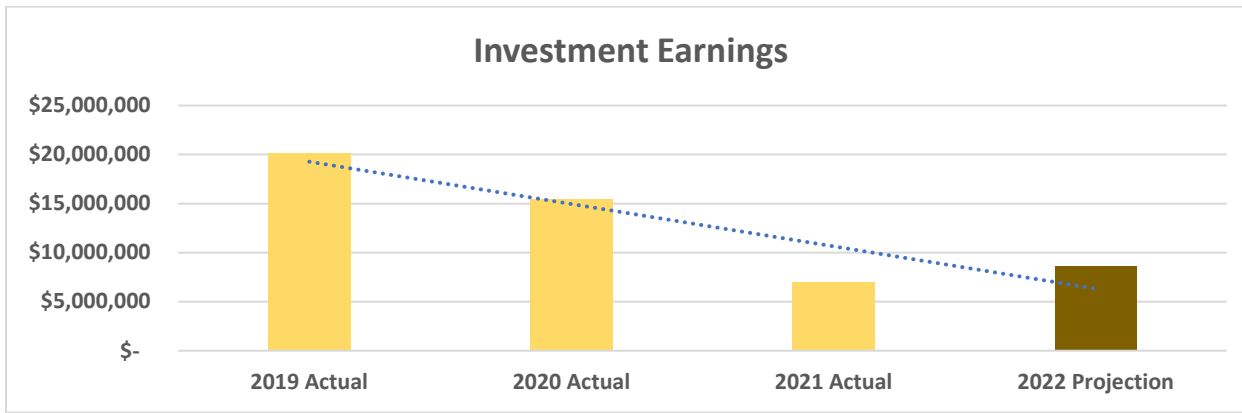


Also included is revenue derived from the **Local Government Fund (LGF)** which is estimated to total \$19.9 million in 2022. The budget was calculated based on the allocation from the State. The LGF is supported by 1.68% of general tax revenue collected by the State. The 2022 budget assumed \$21.5 million in Local Government Fund (LGF) revenue.



Investment Earnings

Investment Earnings are estimated to total \$8.6 million in 2022, which is \$.8 million or 10.1% more than what was estimated in the budget. Presently, the value of the County's investment portfolio totals \$914.5 million.

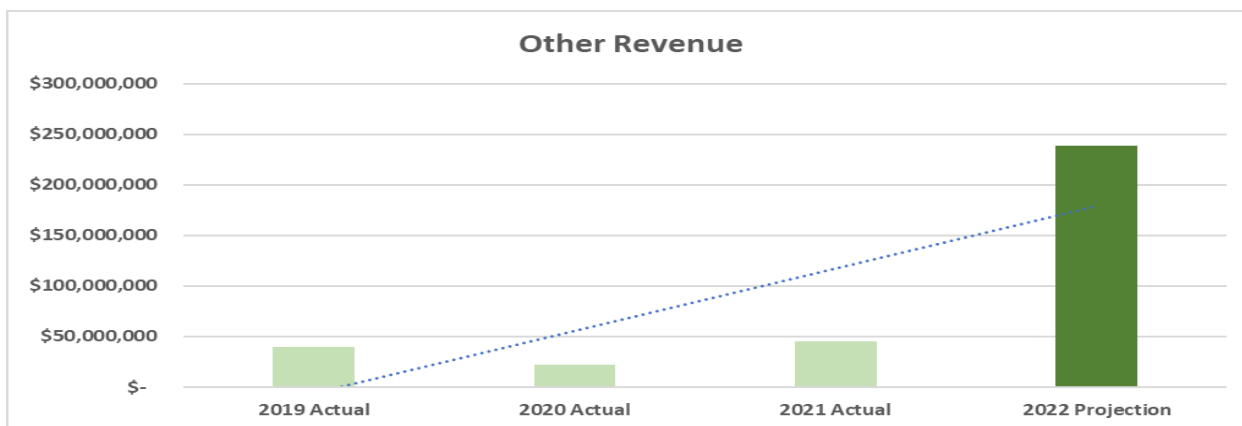


Other Revenue/Taxes

Other Revenue/Taxes is projected to total \$238.2 million in 2022, which is \$117.9 million or 98% more than what was estimated in the budget. *Approximately \$119.9 million of this budget surplus will be eliminated when the budget adjustment from the American Rescue Plan Act (ARPA) is posted in July.* This projection includes:

- \$1.7 million combined cash transfer from the Road & Bridge and Sanitary Sewer Funds to repay the advance made from the General Fund for the purchase and renovation of the Harvard Road Garage
- \$1.5 million transfer from the Garage Fund to repay the General Fund for debt service payments on the 2016 Sales Tax Revenue Bonds issued for renovations at the Huntington Park Garage
- \$8.8 million in Bed Taxes
- \$5.9 million in Board of Election Reimbursements
- \$218.8 million transfer from the American Rescue Plan Act (ARPA) Fund

It is important to note that the \$10 million budgeted transfer from the Health and Human Services Levy is not included in this estimate.

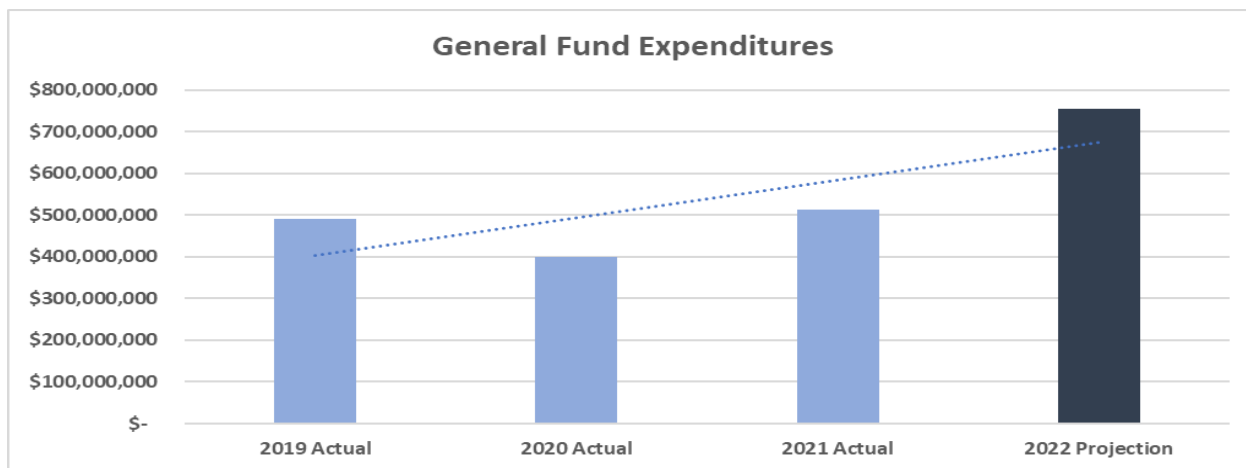


Expenditure Discussion

The General Fund supports programs and services in nearly every facet of County government, supporting agencies under the authority of the County Executive, those under other elected officials (e.g. Courts, Prosecutor) and those controlled by independent Boards and Commissions. Expenditures for the General Fund are projected total \$671.5 million, which is \$74.8 million or 12.5% more than budget. While personal services are projected to

end 2022 with a deficit of \$14 million or 4.8% more than budget, other expenditures are projected to end 2022 with a deficit of \$60.8 million or 20.1% over budget. Subsidies to other funds are projected to total \$82.5 million which is \$5.6 million or 6.4% under budget. It is important to note that projected expenditures include spending of the American Rescue Plan Act (ARPA) funds transferred to the General Fund.

Expenditures/Subsidies	2022 Budget	2022 Actual	2022 Projection	Budget Variance	% Variance
Personal Services	\$293,652,545	\$153,224,452	\$307,673,514	-\$14,020,969	-4.8%
Other Expenditures	\$303,043,695	\$85,971,996	\$363,818,210	-\$60,774,515	-20.1%
Total Expenditures	\$596,696,240	\$239,196,448	\$671,491,724	-\$74,795,484	-12.5%
Subsidies to Other Funds	\$88,148,191	\$62,470,563	\$82,503,614	\$5,644,578	6.4%



Departmental Budget Variances

The departments with significant budget variances include:

Fiscal - \$61 million deficit

This budget deficit will be eliminated when the \$119.9 million approved transfer from the American Rescue Plan Act (ARPA) fund to the General Fund is posted in July. After this transfer is posted, the Fiscal Office will have a projected surplus of \$58.4 million. This surplus is the portion of ARPA funding that is budgeted for the next County Executive.

Medical Examiner - \$1.5 million deficit

This majority of this deficit is in Personal Services and is due to the high number of vacancies that existed when the 2022-2023 budget was established. These positions have since been filled which has resulted in this projected deficit. The deficit has also been impacted by inflationary impacts on material and supplies necessary to operate labs as well as increased costs for body removal and transport.

Public Works - \$1.2 million surplus

This \$1.1 million surplus resulted from the transfer of consultation expenses for the new corrections center to capital projects.

Sheriff - \$25.2 million deficit

This deficit will be reduced in July when the \$10.6 million in approved appropriations are added to the Sheriff's budget for the MetroHealth contract. The remainder of this deficit \$14.6 million is in Personal Services due to overtime. The Sheriff's Office has not filled the vacancies or the 40 additional Corrections Officers that were added to the budget. These vacant positions have been covered with overtime which resulted this deficit. Overall Personal Services, including overtime, are up over 27% from this time last year.

Court of Common Pleas – \$4.2 million surplus

Common Pleas spending remained relatively low during the first half of 2022. The surplus is primarily in Personal Services and Assigned Council. Personal Services has a projected surplus of \$1.2 million due to vacancy while Assigned Council has a projected surplus of \$2.8 million. The Court is anticipating that the number of in-person court cases will continue to increase which will result in higher costs for assigned counsel, judicial service fees, and translator service costs for the remainder of the year.

Prosecutor - \$1.9 million surplus

The majority of this surplus or \$1 million is in Personal Services. This is largely due to vacancies, from both continued attrition and difficulty filling positions. The remainder of the surplus, approximately \$900k, is in Outside Counsel Services.

Board of Election - \$2.1 million surplus

Due to redistricting, the Board of Elections has three elections taking place in 2022. The majority of this surplus is due to timing of temporary and part-time hires and delays in planned expenditures, including the installation of new carpet.

Subsidies to Other Funds

General Fund subsidies to other County funds are projected to total \$82.5 million in 2022, which is \$5.6 million or 6.4% less than budget. This surplus resulted from the following:

- Hilton Hotel covering their portion County Hotel debt service - \$10.8 million surplus
- Addition of the criteria architect services for Correction Center - \$4 million deficit
- Additional Centralized Custodial subsidy - \$1.4 million deficit

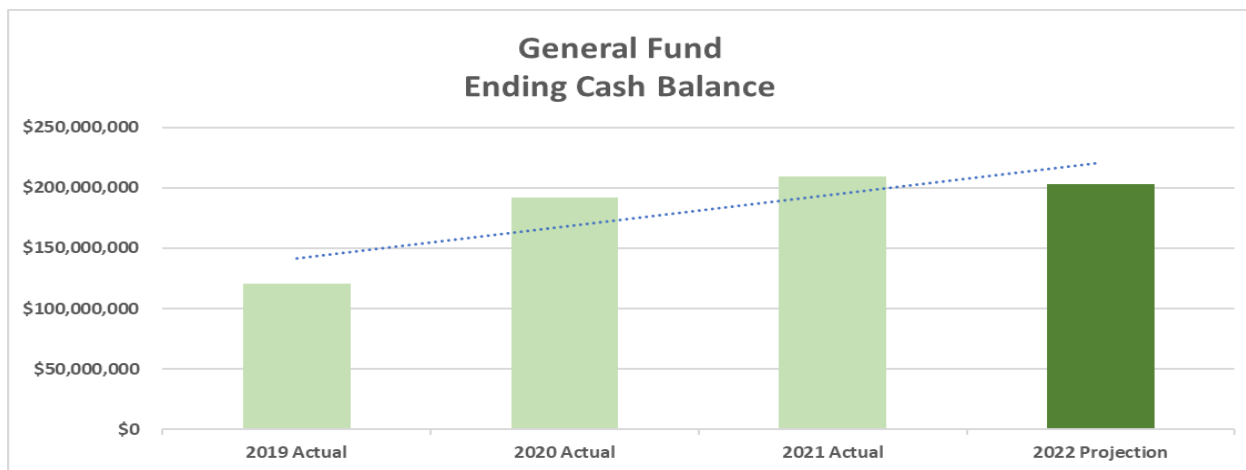
Reserves on Balance

There are no projected reserves at 2nd quarter for the General Operating Fund.

Ending Cash Balance

The 2022 General Fund revenue and expenditures are projected to total \$748.6 million and \$754 million, respectively. The ending cash balance in the General Fund is projected to total \$204.1 million, which is \$79.5 million over the cash reserve requirement. As of the 2nd quarter, the County is in compliance with Section 706.01 of the County Code, which requires a minimum of a 25% of last year's expenditures.

General Fund	2022 Budget	2022 Actual	2022 Projection	Budget Variance
Beginning Cash Balance	\$209,483,821	\$209,483,821	\$209,483,821	\$0
Operating Revenue	\$608,394,570	\$376,152,070	\$748,579,461	\$140,184,891
Operating Expenditures	\$596,696,240	\$239,196,448	\$671,491,724	-\$74,795,484
Subsidies to Other Funds	\$88,148,191	\$62,470,563	\$82,503,614	\$5,644,578
Ending Cash Balance	\$133,033,960	\$283,968,880	\$204,067,944	\$71,033,984
Cash Reserve Requirement	\$124,595,581	\$124,595,581	\$124,595,581	



Health and Human Services Levy Zone

Cuyahoga County residents have generously approved two levies for supporting health and human services.

- Health and Human Services – 4.8 mills – this levy was approved by the voters in May, 2016 for the period of eight years (expires December 2024).
- Health and Human Services – 4.7 mills – this levy was approved in April, 2020 for the period of eight years (expires December 2028), replacing and increasing the millage from 3.9 mills to 4.7 mills.

Revenue Discussion

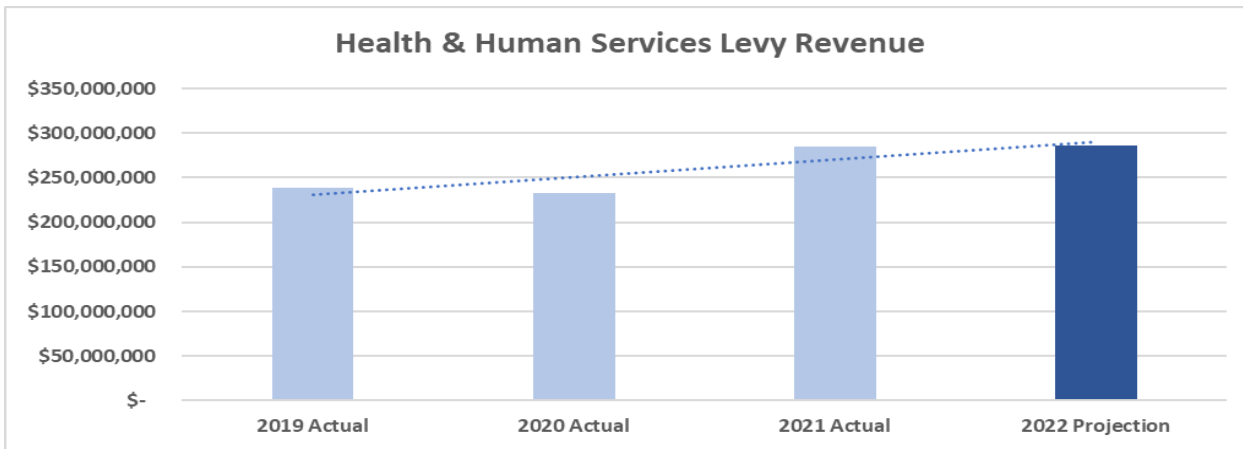
Overall revenue is projected to total \$286.4 million, which is a \$9.7 million or 3.5% more than the current budget.

Revenue	2022 Budget	2022 Actual	2022 Projection	Budget Variance	% Variance
Intergovernmental	\$16,625,298	\$8,015,320	\$16,030,640	-\$594,658	-3.6%
Property Taxes	\$260,084,413	\$143,312,993	\$270,401,523	\$10,317,110	4.0%
Total	\$276,709,717	\$151,328,313	\$286,432,162	\$9,722,451	3.5%

Property Tax revenue generated by the County’s two levies is projected to total \$270.4 million, which is \$10.3 million or 4% more than what was assumed in the adopted budget. The County realized an increase in property values following the Sexennial Appraisal that was completed in 2018. Another increase was realized in 2020

when the 3.9 mills levy was replaced and increased to a 4.7 mills levy. The 2022 Property Tax budget was flat from 2021 but 2022 first half collections came in \$5.4 million higher than the 2021 first half collection (\$2.6 million in new Property Tax Valuations and \$2.8 million in Delinquent Property Tax collections).

Other Intergovernmental revenue is projected to total \$16 million, which \$.6 million or 3.6% less than what was assumed in the 2022 budget. 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.



Expenditure Discussion

Expenditures from the HHS Levy Fund include the County’s support for the Alcohol, Drug Addiction, and Mental Health Services (ADAMHS) Board \$43.5 million and MetroHealth System \$32.5 million for 2022, as well as subsidies to other County funds to support operating expenditures. The subsidies provided to other County funds represent the difference between Federal, State, and other program revenue and the cost of operations for agencies and departments that provide health and human services throughout the County. **HHS Levy expenditures represent approximately 27% of total County spending in the areas of social services, health and safety, and justice and public safety. The HHS Levy expenditures are projected to total \$279.9 million which \$0.3 million or 0.1% more than what was assumed in the budget.**

Expenditures/Subsidies	2022 Budget	2022 Actual	2022 Projection	Budget Variance	% Variance
Other Expenditures	\$4,000,000	\$2,495,775	\$4,991,550	-\$991,550	-24.8%
Subsidies to Other Funds	\$275,577,962	\$175,607,589	\$274,915,710	\$662,252	0.2%
Total Expenditures/Subsidies	\$279,577,962	\$178,103,363	\$279,907,260	-\$329,298	-0.1%

Other Expenditures for tax collection fees are projected to total \$5.0 million which is \$1 million or 24.8% over what was assumed in the budget. Subsidies to other funds are projected at \$274.9 million which \$0.7 million or 0.2% less than budget. The following are the larger projected subsidy variances from what was assumed in the budget:

Juvenile Court - \$1.4 million surplus

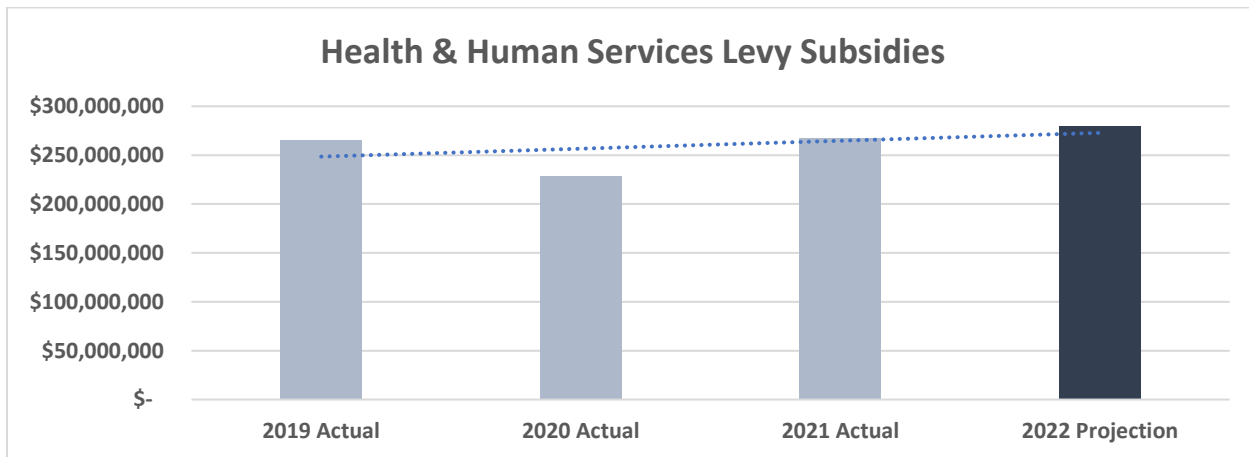
The surplus is primarily due to vacancies and procurement/supply chain issues. At 2nd quarter, Juvenile Court had 15 vacancies, the majority of which were Probation Officers.

HHS-Children and Family Services - \$10.6 million deficit

The majority of this projected deficit is due to increased costs for board and care of children in county custody. The projected deficit is in Client Services expenditures primarily due to 5% rate increases for board and care providers and additional emergency placement contracts for difficult to place children and those impacted by COVID-19.

Repayment to the General Fund - \$10 million surplus

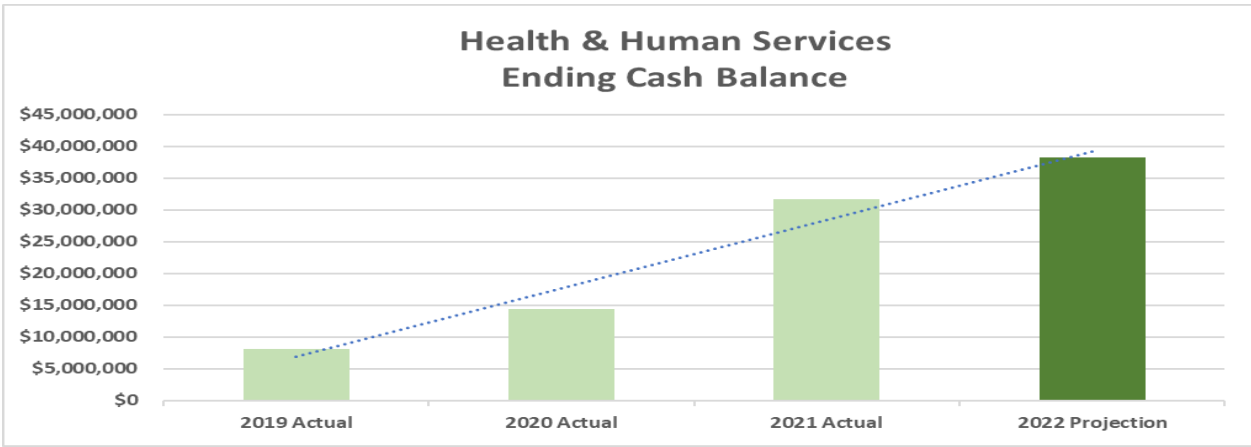
This budgeted repayment to the General Fund is not projected to be paid as of 2nd quarter.



Ending Cash Balance

The HHS Levy Fund is projected to end 2022 with a cash balance of \$38.2 million which is \$11.4 million over the cash reserve requirement. The reserve requirement prescribed in Section 707.01 is 10% of last year’s total expenditures. Based on 2nd quarter estimates, the end cash balance is projected to be well above the reserve requirement.

HHS Levy Fund	2022 Budget	2022 Actual	2022 Projection	Budget Variance
Beginning Cash Balance	\$31,653,184	\$31,653,184	\$31,653,184	\$0
Operating Revenue	\$276,709,711	\$151,328,313	\$286,432,162	\$9,722,451
Expenditures/Subsidies	\$279,577,962	\$178,103,363	\$279,907,260	-\$329,298
Ending Cash Balance	\$28,784,933	\$4,878,134	\$38,178,086	\$9,393,153
Cash Reserve Requirement	\$26,799,560	\$26,799,560	\$26,799,560	



All Funds

The All Funds budget captures the County’s total annual operating activity, excluding grants and capital projects. This includes not only the General Fund and Health and Human Services Levy Zone, but also all the special revenue (restricted) funds.

Revenue Discussion

2022 All Funds revenue is projected to total \$1.71 billion, which is \$49.4 million or 3% over what was estimated in the budget. Significant variances from budget include:

General Fund:

General Fund Zones - \$139.5 million surplus

Please see General Fund Revenue Discussion on pages 3-9. *Approximately \$119.9 million of this budget surplus will be eliminated when the budget adjustment from the American Rescue Plan Act (ARPA) is posted in July.*

Special Revenue Funds:

Community Development Zone – \$12.8 million surplus

This surplus is due to timing. The Department of Development received several Housing and Urban Development (HUD) grants that are not included in the budget.

Health and Human Services Zone - \$9.7 million surplus

Please see Health and Human Services Levy Zones Revenue Discussion on pages 12-13.

Board of Developmental Disabilities Zone - \$10 million surplus

This surplus is due to an unexpected increase in Property Tax collections.

COVID-19 CARES/American Rescue Plan Act Zone - \$119.9 million deficit

This budget deficit will be eliminated when the budget adjustment to the General Fund is posted in July.

Expenditure Discussion

All Funds expenditures are projected to total \$1.85 billion in 2022, which is \$15.1 million, or 0.8%, less than what was estimated in the budget. With a few exceptions, surpluses are projected in the All Funds budgets throughout the Counties agencies and departments. Significant variances in agency budgets include:

General Fund:

General Fund Zones - \$69 million deficit

Please see General Fund Expenditure Discussion on pages 9-11. *Approximately \$119.9 million of this budget deficit will be eliminated when the budget adjustment for additional appropriations is posted in July.*

Special Revenue Funds:

Development - \$14 million surplus

The majority of this surplus is projected in Emergency Rental Assistance-2 funds provided by the American Rescue Plan Act (ARPA). These funds are available for spending through September 30, 2025.

Fiscal Office – \$13.4 million surplus

Surpluses are projected in several of the Fiscal Office’s special revenue funds. A surplus of \$10 million is projected in Debt Services (Hilton Hotel), \$1 million in Delinquent Real Estate Assessment fund and \$3.5 million in the Real Estate Assessment (Harris real property system).

Health & Human Services - \$11.7 million surplus

With the exception of the Division of Children and Family Services, surpluses are projected in all HHS divisions due to vacancies and underspending on contracts and professional services. This includes 55 Support Officer vacancies in Child Support, 153 Social Workers vacancies in Children & Family Services, 57 Case Worker vacancies in Cuyahoga Job & Family Services and 18 Social Worker vacancies in Senior & Adult Services.

Human Resources - \$6 million surplus

This projected surplus is due to lower year-to-date medical expenses expected to continue for the remainder of the year.

Public Works/Road and Bridge - \$26.5 million surplus

The majority of this surplus is due to the timing of road and bridge projects. 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.

Public Works/Sanitary Engineer - \$10.2 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 are projected to not be needed in full, resulting in a surplus.

Sheriff - \$2.4 million deficit

This deficit is in both personal and professional services. The Sheriff has filled some protective services vacancies and continues to allow overtime. Professional Services for the county’s camera systems, weapons and ammunition and uniforms continue to grow beyond budgeted levels.

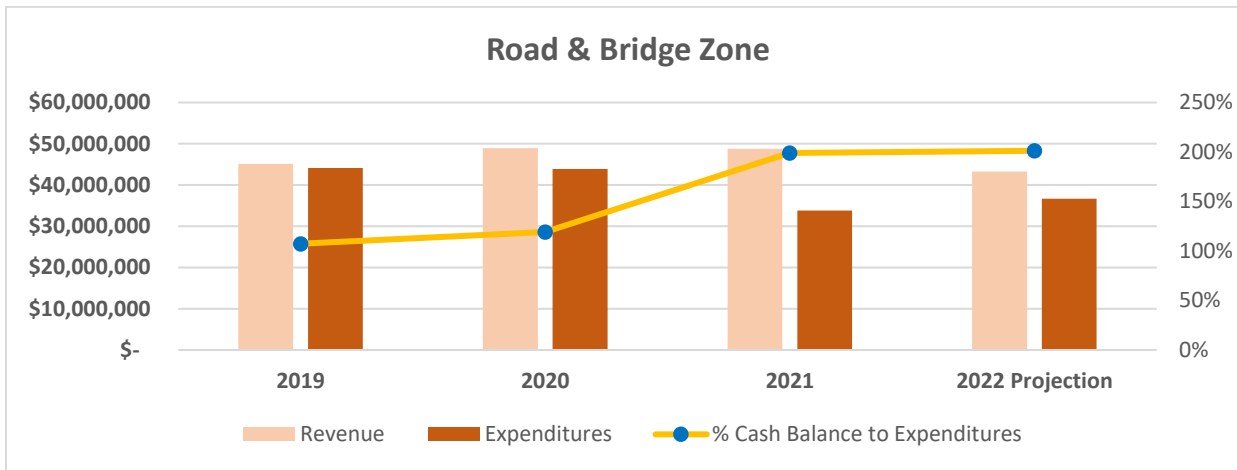
Ending Cash Balance

The year-end cash balance on an All Funds basis is projected to total \$947.2 million. There is no statutory requirement related to the cash balance on an All Funds basis.

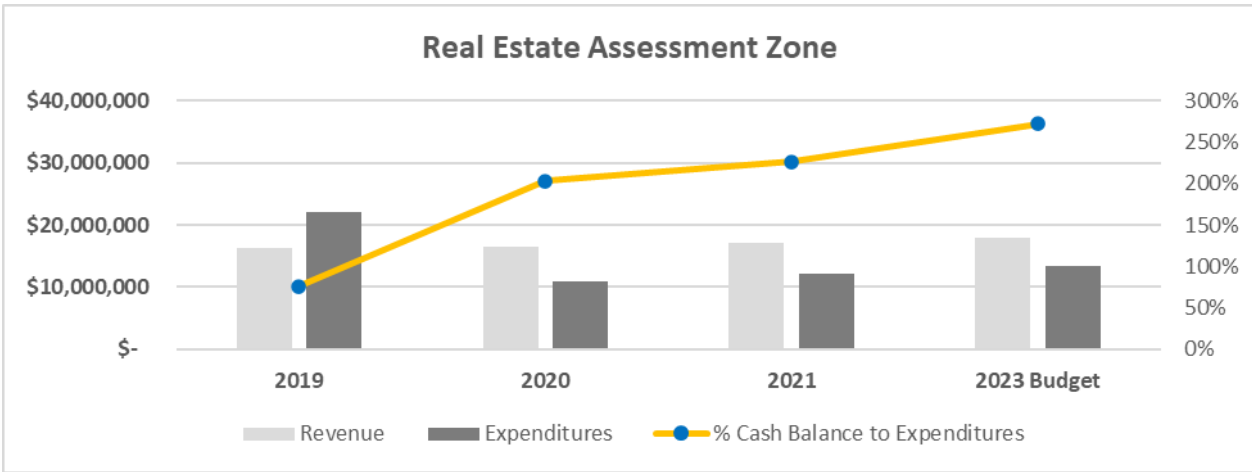
All Funds	2022 Budget	2022 Actual	2022 Projection	Budget Variance
Beginning Cash Balance	\$1,089,887,884	\$1,089,887,884	\$1,089,887,884	\$0
Operating Revenue	\$1,661,955,083	\$971,494,479	\$1,711,398,528	\$49,443,445
Operating Expenditures	\$1,869,103,640	\$856,061,071	\$1,854,038,470	\$15,065,170
Ending Cash Balance	\$882,739,327	\$1,205,321,292	\$947,247,842	\$64,508,615

Special Revenue Funds

Road and Bridge Zone – The cash balance in this zone at the end of 2021 was \$67.3 million. The 2022 revenue and expenditure projections are \$43.3 million and \$37 million respectively which result in a projected ending cash balance \$73.9 million or 201% cash balance to expenditures.

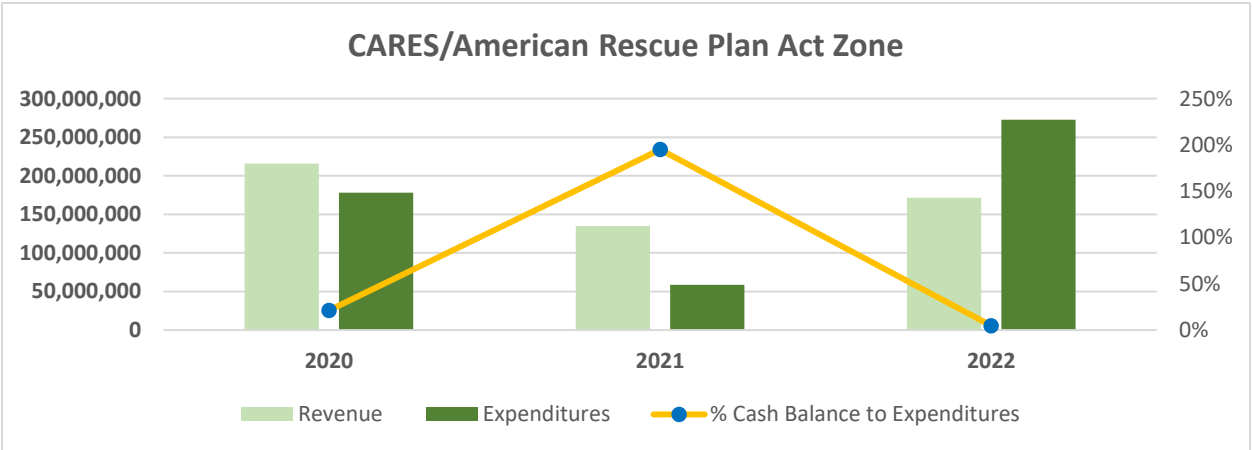


Real Estate Assessment Zone - The Real Estate Assessment zone generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. Total revenues and expenses for 2021 totaled \$17.2 million and \$12.1 million respectively. Fiscal year 2021 ended with a cash balance in the Real Estate Assessment fund of \$27.5 million. Projections for 2022 are revenues of \$18.6 million and expenditures of \$13.8 million. The fund balance is estimated to end 2022 at \$32.3 million. The Board of Revision was budgeted for two additional hearing boards in both budget years. The Board estimates it will require only one additional Board for a partial period in both years.



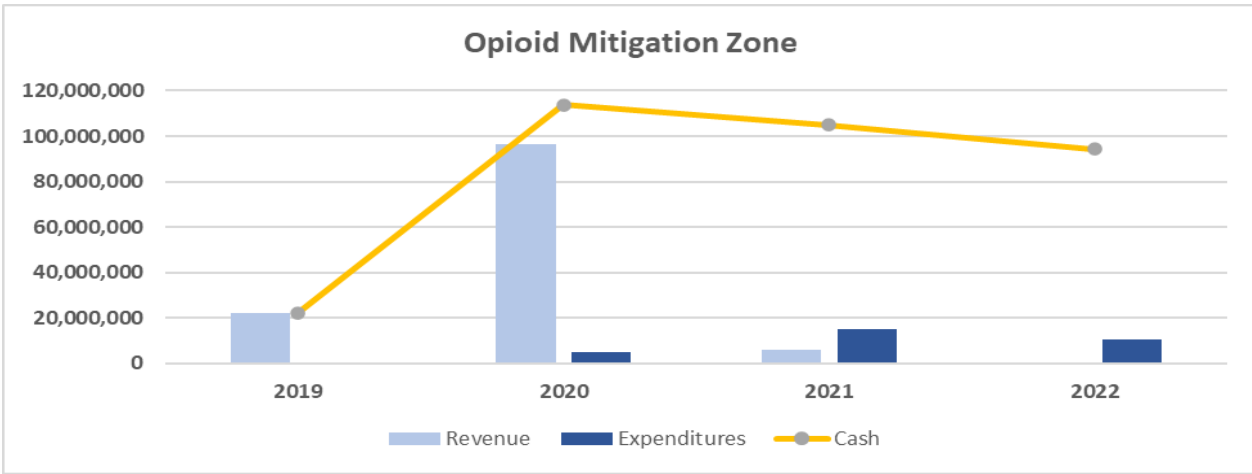
COVID-19 CARES Act/American Rescue Plan Act Zone

Since 2020, the County received several federal grants totaling \$522.8 million to mitigate the effects of COVID-19. These grants include Coronavirus Relief Fund (CARES), Consolidated Appropriations Act (special emergency rental assistance program), American Rescue Plan Act and Emergency Rescue Rental Assistance. In 2022, the County received \$51.2 million in Emergency Rescue Rental Assistance funding and the second tranche or \$119.9 million in American Rescue Plan Act funding. Since 2020, spending has totaled \$215.5 million in CARES, \$26 million in Consolidated Appropriations Act funding, \$119.9 million in ARPA funding. The current cash balance in this fund is \$162.5 million (\$14.5 million in Consolidated Appropriations Act, \$28.1 million in Emergency Rescue Rental Assistance and \$119.9 million in American Rescue Plan Act funding). The 2022 revenue and expenditure projections are \$171.4 million and \$272.8 million respectively which result in a projected ending cash balance of \$13 million.



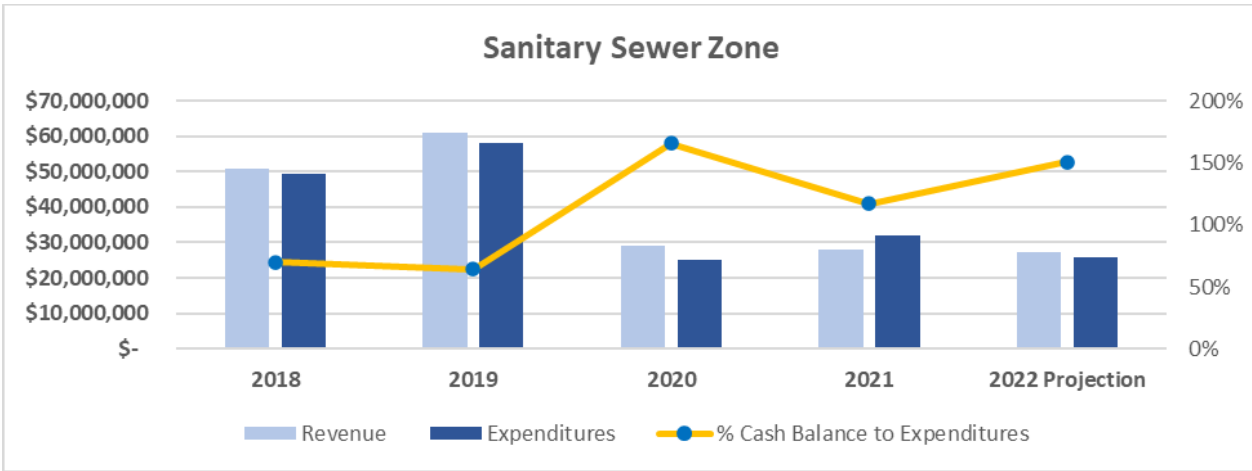
Opioid Mitigation Zone

This zone captures the activity associated with the opioid litigation settlement dollars that Cuyahoga County received from 2019 to 2022. Cuyahoga County began 2022 with a cash balance of \$104,855,037. During the first quarter of 2022, Council approved appropriations totaling \$24,217,935 (\$13,125,613 in re-appropriations for 2021 carryover contracts and \$11,092,322 for seven new contracts with local opioid and substance abuse providers). The 2022 revenue and expenditure projections are \$42,998 and \$10.6 million respectively resulting in an ending cash balance of \$94.3 million.



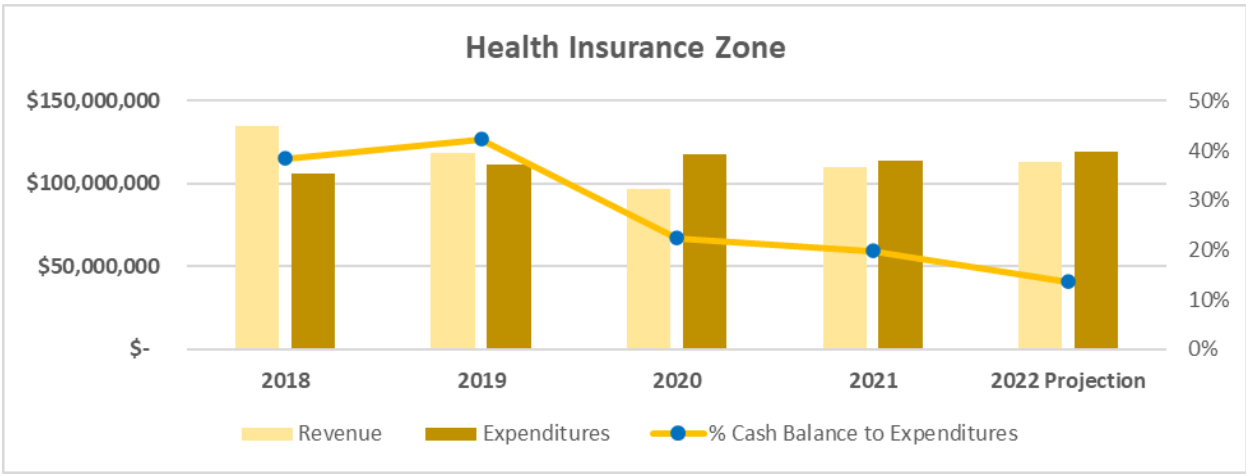
Enterprise Fund

Sanitary Sewer Zone – The cash balance in the zone at the end of 2021 was \$42 million. The 2022 revenue and expenditure projections are \$27.4 million and \$32 million respectively which result in a projected ending cash balance \$38 million.

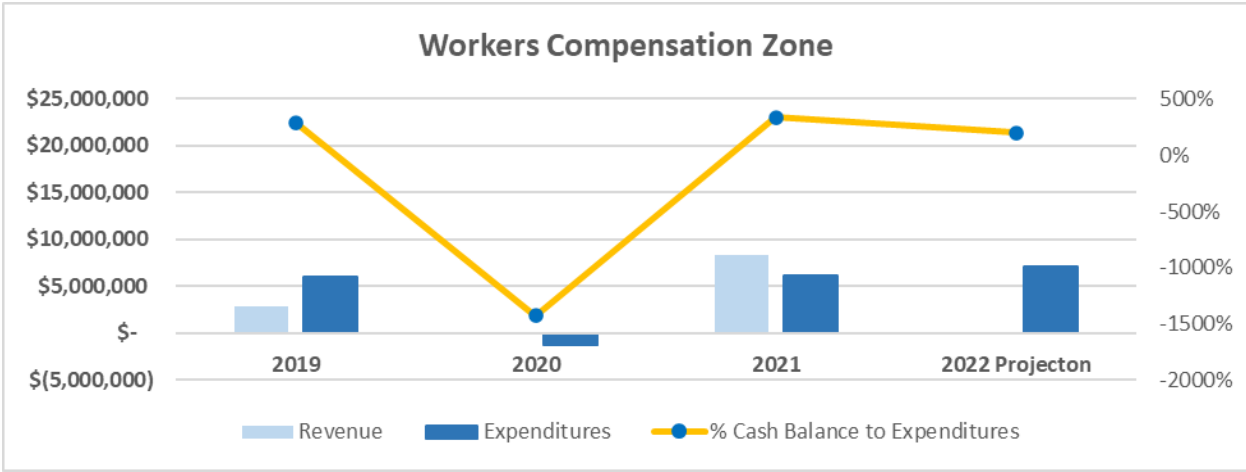


Internal Service Funds

Health Insurance Zone – This zone includes financial activity for County employees and their dependents. The 2021 ending cash balance was \$22.6 million. For 2022, revenue is projected to total \$113 million and expenditures are projected to total \$119.4 million. The fund balance is estimated to end 2022 at \$16.2 million. The projected revenues are lower than expenditures in 2022 and reflect the two-pay premium holiday during which neither County agencies nor employees will be charged.



Workers' Compensation Zone - This zone captures the premium and claims costs of the County's Workers Compensation program. Revenue derives from charges to agency and departmental budgets based on a combination of claims costs and risk. For 2022, revenue is projected to total \$6,439 and expenditures are projected to total \$7 million. The fund balance is estimated to end 2022 at \$13.9 million.



Cuyahoga County
 2022-2026 Budget/Forecast Analysis (2nd Quarter)
 General Fund

General Fund	2021 Actual	2022 Current Budget	2022 YTD Actual	2022 Total Projection	2023 Total Projection	2024 Total Projection	2025 Total Projection	2026 Total Projection
Beginning Balance	191,824,933	209,483,821	209,483,821	209,483,821	204,067,944	143,463,323	140,793,538	144,598,066
Operating Revenue								
Charges for Services	93,447,656	90,712,905	61,310,257	97,939,970	94,723,702	97,939,970	94,723,702	97,939,970
Fines & Forfeitures	8,689,341	8,586,576	4,220,558	8,478,220	8,902,131	9,347,237	9,814,599	10,305,329
Interest Earnings	7,011,315	7,800,000	4,292,380	8,584,761	8,584,761	8,584,761	8,584,761	8,584,761
Intergovernmental	58,196,059	54,475,158	33,056,684	61,227,756	63,804,204	63,804,204	63,804,204	63,804,204
Licenses & Permits	107,827	102,974	36,501	93,941	100,291	105,306	110,571	116,099
Other Revenue	38,332,874	112,062,679	101,547,109	229,472,315	3,232,380	3,232,380	3,232,380	3,232,380
Other Taxes	6,868,358	8,266,548	5,096,715	8,769,524	9,032,590	9,032,590	9,032,590	9,032,590
Property Tax	27,289,593	31,002,860	16,922,910	31,923,813	32,953,892	32,953,892	32,953,892	32,953,892
Sales Tax	291,311,035	295,384,870	149,668,956	302,089,160	311,151,835	320,486,390	330,100,982	340,004,011
Total Operating Revenue	531,254,058	608,394,570	376,152,070	748,579,461	532,485,786	545,486,730	552,357,681	565,973,237
Operating Expenditures								
Personal Services	273,593,996	293,652,545	153,224,452	307,673,514	311,127,420	318,644,941	320,958,139	327,831,975
Other Expenditures	135,260,891	303,043,695	85,971,996	363,818,210	222,220,638	169,219,799	167,843,472	169,412,933
Total Operating Expenditure	408,854,887	596,696,240	239,196,448	671,491,724	533,348,058	487,864,740	488,801,611	497,244,908
Other Financing Uses	104,740,283	88,148,191	62,470,563	82,503,614	59,742,349	60,291,775	59,751,542	59,682,967
Total Cash Obligations	513,595,170	684,844,431	301,667,012	753,995,338	593,090,407	548,156,515	548,553,153	556,927,875
Ending Cash Balance	209,483,821	133,033,960	283,968,880	204,067,944	143,463,323	140,793,538	144,598,066	153,643,428
<i>Cash Reserve Requirement</i>	<i>119,151,952</i>	<i>124,595,581</i>	<i>124,595,581</i>	<i>124,595,581</i>				
Reserves on Cash Balance								
County Hotel	0	7,000,000	0	0	7,000,000	7,000,000	7,000,000	7,000,000
Flats East Bank Guarantee	0	1,143,975	0	0	1,143,975	1,143,975	1,143,975	1,143,975
Total Reserves on Balance	0	8,143,975	0	0	8,143,975	8,143,975	8,143,975	8,143,975

Cuyahoga County
 2022-2026 Budget/Forecast Analysis (2nd Quarter)
 General Fund by Department

General Fund	2021 Actual	2022 Budget	2022 YTD Actual	2022 Total Projection	2022 Budget Variance	2023 Total Projection	2024 Total Projection	2025 Total Projection	2026 Total Projection
County Executive Agencies									
Clerk of Courts	7,777,225	8,186,204	3,841,677	7,738,698	447,506	7,127,524	7,176,288	7,226,127	7,277,066
County Executive	2,111,859	2,385,149	1,120,537	2,206,134	179,015	2,010,951	2,045,257	2,091,284	2,137,279
Economic Development	8,231,917	7,645,449	2,966,192	8,144,094	(498,645)	7,475,425	7,502,154	7,529,434	7,557,278
Fiscal	32,489,904	170,730,804	25,879,545	231,748,577	(61,017,773)	91,695,663	38,697,563	39,409,036	40,099,576
Human Resources	3,569,078	4,707,290	2,000,733	4,105,861	601,429	4,216,937	4,287,503	4,359,517	4,433,011
Information Technology	23,746,076	24,111,583	9,644,909	24,446,079	(334,496)	25,125,251	26,023,601	26,357,388	26,710,758
Innovation and Performance	663,377	762,566	395,782	831,341	(68,775)	825,670	843,059	860,683	878,850
Law Department	5,344,016	10,005,419	6,824,473	9,701,595	303,824	10,027,901	10,034,289	10,066,319	10,099,003
Medical Examiner	14,715,831	14,162,606	7,633,909	15,660,839	(1,498,233)	15,978,987	16,197,964	16,421,437	16,649,503
Public Safety & Justice Services	2,257,344	2,425,065	1,042,403	2,205,652	219,413	2,150,839	2,183,008	2,215,846	2,249,361
Public Works	10,139,510	8,252,946	1,728,361	7,027,039	1,225,907	7,706,288	7,743,019	7,761,208	7,777,156
Sheriff	121,372,181	124,989,592	76,167,403	150,190,053	(25,200,461)	153,570,578	152,888,048	153,703,816	154,537,003
Total County Executive Agencies	232,418,318	378,364,673	139,245,923	464,005,962	(85,641,289)	327,912,014	275,621,753	278,002,095	280,405,844
Elected Officials									
Common Pleas	47,645,203	61,008,150	27,432,171	56,793,037	4,215,113	59,618,322	60,092,976	60,577,567	61,072,298
County Council	2,191,671	2,325,703	1,096,899	2,209,511	116,192	2,247,579	2,274,633	2,302,247	2,330,435
Court of Appeals	662,756	1,066,462	348,175	750,448	316,014	684,986	684,986	684,986	684,986
Domestic Relations	9,521,650	10,586,609	4,816,392	9,786,367	800,242	10,107,100	10,243,825	10,383,373	10,525,803
Juvenile Court	35,334,672	39,010,689	19,713,344	38,207,037	803,652	38,794,667	39,297,543	39,810,825	40,334,737
Probate Court	6,764,576	7,328,842	3,635,102	7,210,792	118,050	7,394,651	7,501,577	7,610,723	7,722,129
Prosecutor	37,268,805	43,961,950	20,439,285	42,061,237	1,900,713	43,036,884	43,688,288	44,353,068	45,031,495
Total Elected Officials	139,389,333	165,288,405	77,481,368	157,018,429	8,269,976	161,884,189	163,783,828	165,722,789	167,701,883
Boards and Commissions									
Board of Elections	13,649,566	21,513,795	7,398,272	19,458,125	2,055,670	13,002,622	17,510,594	13,720,655	17,363,899
Inspector General	899,946	1,044,662	476,291	1,007,616	37,046	1,115,707	1,143,172	1,170,833	1,199,033
Internal Audit	688,060	880,861	354,057	858,471	22,390	863,126	880,663	898,305	916,857
Personnel Review Commission	1,940,338	2,178,446	1,060,383	2,159,691	18,755	2,138,318	2,192,380	2,248,165	2,305,938
Planning Commission	2,400,151	3,230,367	1,447,068	2,905,257	325,110	1,932,416	1,946,106	1,960,054	1,974,263
Public Defender	13,620,409	15,207,062	7,513,651	15,193,802	13,260	15,567,458	15,811,036	16,059,617	16,313,299
Soldiers and Sailors Monument	223,470	299,547	102,289	250,734	48,813	259,384	262,386	265,451	268,579
Veterans Service Commission	3,625,298	8,688,423	4,117,143	8,633,637	54,786	8,672,824	8,712,822	8,753,647	8,795,313
Total Board and Commissions	37,047,238	53,043,162	22,469,157	50,467,333	2,575,829	43,551,855	48,459,159	45,076,727	49,137,181
Total General Fund	408,854,889	596,696,240	239,196,448	671,491,724	(74,795,484)	533,348,058	487,864,740	488,801,611	497,244,908

Cuyahoga County
2022-2026 Budget/Forecast Analysis (2nd Quarter)
General Fund Subsidies

	2021	2022	2022	2022	2022	2023	2024	2025	2026
	Actual	Budget	YTD Actual	Total Projection	Budget Variance	Total Projection	Total Projection	Total Projection	Total Projection
Property Demolition Fund	1,888,187	0	0	0	0	0	0	0	0
Gateway Arena	6,144,827	7,507,485	7,114,577	7,114,577	392,908	2,815,702	0	0	0
Brownfield Debt Service	928,064	1,034,757	1,059,410	1,059,410	(24,653)	1,092,935	1,078,586	1,092,819	1,142,581
Shaker Square Series 2000A	100,000	155,500	0	90,000	65,500	97,054	99,988	100,988	1,500
Community Redevelopment Debt Service	256,656	274,735	274,232	274,232	503	271,716	267,610	272,594	271,775
Medical Mart 2010	26,266,295	26,268,250	26,181,230	26,181,230	87,020	26,291,050	26,283,850	26,282,250	26,280,250
County Hotel Debt	20,735,844	20,750,444	10,000,000	10,000,000	10,750,444	6,267,732	9,657,681	10,195,931	10,182,151
Western Reserve Series 2014	0	0	0	0	0	0	0	0	0
Medical Mart Refunding	680,150	683,200	683,200	683,200	0	681,100	679,000	681,900	679,650
2017 Sales Tax Bonds	1,450,000	1,409,750	1,416,250	1,423,750	(14,000)	1,423,750	1,423,750	1,523,750	1,523,750
Enterprise Resource Planning	600,735	0	0	0	0	0	0	0	0
Centralized Custodial	4,200,000	4,200,000	0	5,553,092	(1,353,092)	4,200,000	4,200,000	4,200,000	4,200,000
RTA Bus Subsidy	125,000	416,000	200,000	416,000	0	0	0	0	0
Emergency Management	558,709	796,529	796,529	875,487	(78,958)	890,732	890,732	890,732	890,732
Cuyahoga Reg Info System	225,465	225,465	225,465	225,465	0	225,465	225,465	225,465	225,465
Capital Improvements-Facilities	6,800,000	6,800,000	0	6,800,000	0	6,800,000	6,800,000	6,800,000	6,800,000
Capital Corrections Center Consultant	4,000,000	0	4,000,000	4,000,000	(4,000,000)	0	0	0	0
Capital Juvenile Court Security System	7,276,447	0	0	0	0	0	0	0	0
Capital Old Juvenile Court (Security & Abatement)	5,633,654	0	0	0	0	0	0	0	0
Capital Central Booking	0	3,400,000	0	3,400,000	0	0	0	0	0
Fast Copier	0	0	0	0	0	0	0	0	0
Dog & Kennel	0	120,000	120,000	120,000	0	120,000	120,000	120,000	120,000
Veterans Service Fund	1,745,250	4,097,243	4,097,243	4,097,243	0	0	0	0	0
Soil & Water Conservation	125,000	125,000	125,000	125,000	0	125,000	125,000	125,000	125,000
Healthy Urban Tree Canopy	0	950,000	950,000	950,000	0	950,000	950,000	0	0
Community Development (Casino Fund)	3,000,000	0	0	0	0	0	0	0	0
Economic Development	5,000,000	3,800,000	3,800,000	3,800,000	0	3,800,000	3,800,000	3,800,000	3,800,000
Sherwin Williams Incentive	7,000,000	0	0	0	0	0	0	0	0
Public Utility (Microgrid)	0	0	0	87,500	(87,500)	175,000	175,000	175,000	175,000
Progressive Field Lease Agreement	0	2,550,000	0	2,550,000	0	2,550,000	2,550,000	2,550,000	2,550,000
Nord Family Foundation Grant	0	10,927	10,927	10,927	0	0	0	0	0
Challenge Loan Program	0	1,250,000	0	1,250,000	0	250,000	250,000	0	0
Refund to Taxpayer	0	294	0	294	0	0	0	0	0
27th Pay Reserve	0	1,841,919	1,416,206	1,416,206	425,713	715,113	715,113	715,113	715,113
Total General Fund Subsidies	104,740,283	88,667,498	62,470,270	82,503,614	6,163,884	59,742,349	60,291,775	59,751,542	59,682,967

Cuyahoga County
 2022-2026 Budget/Forecast Analysis (2nd Quarter)
 Health and Human Services Levy Fund Analysis

Health & Human Services Levy Fund	2021 Actual	2022 Current Budget	2022 YTD Actual	2022 Total Projection	2023 Total Projection	2024 Total Projection	2025 Total Projection	2026 Total Projection
Beginning Balance	14,444,146	31,653,184	31,653,184	31,653,184	38,178,086	41,503,015	44,244,904	45,551,652
Operating Revenue								
Intergovernmental	24,883,101	16,625,298	8,015,320	16,030,640	16,030,640	16,030,640	16,030,640	16,030,640
Other Revenue	0	0	0	0	0	0	0	0
Property Tax	260,321,543	260,084,413	143,312,993	270,401,523	270,401,523	270,401,523	270,401,523	270,401,523
Total Operating Revenue	285,204,644	276,709,711	151,328,313	286,432,162	286,432,162	286,432,162	286,432,162	286,432,162
Operating Expenditures								
Personal Services	0	0	0	0	0	0	0	0
Other Expenditures	3,806,398	4,000,000	2,495,775	4,991,550	4,685,526	4,685,526	4,685,526	4,685,526
Total Operating Expenditures	3,806,398	4,000,000	2,495,775	4,991,550	4,685,526	4,685,526	4,685,526	4,685,526
Other Financing Uses	264,189,205	275,577,962	175,607,589	274,915,710	278,421,707	279,004,747	280,439,889	281,995,592
Total Cash Obligations	267,995,603	279,577,962	178,103,363	279,907,260	283,107,233	283,690,273	285,125,415	286,681,118
Ending Cash Balance	31,653,187	28,784,933	4,878,134	38,178,086	41,503,015	44,244,904	45,551,652	45,302,696
<i>Cash Reserve Requirement</i>	<i>22,902,658</i>	<i>26,799,560</i>	<i>26,799,560</i>	<i>26,799,560</i>				

Cuyahoga County
 2022-2026 Budget/Forecast Analysis (2nd Quarter)
 Health and Human Services Levy Subsidies

HHS Levy Subsidy	2021 Actual	2022 Budget	2022 YTD Actual	2022 Total Projection	2022 Budget Variance	2023 Total Projection	2024 Total Projection	2025 Total Projection	2026 Total Projection
HHS Levy Revenue									
HHS 4.8 Mill Levy	121,204,631	133,787,465	73,236,602	138,593,441	4,805,976	138,593,441	138,593,441	138,593,441	138,593,441
HHS 4.7 Mill Levy	164,000,013	142,922,252	78,091,711	147,386,237	4,463,985	147,386,237	147,386,237	147,386,237	147,386,237
Total HHS Levy Revenue	285,204,644	276,709,717	151,328,313	285,979,678	9,269,961	285,979,678	285,979,678	285,979,678	285,979,678
HHS Levy Subsidies									
ADAMHS	43,463,659	43,463,659	43,463,659	43,463,659	0	43,463,660	43,463,660	43,463,660	43,463,660
Common Pleas-Juvenile Division	18,081,462	21,085,318	10,542,659	19,721,499	1,363,819	18,334,783	18,574,805	18,830,291	19,071,356
Common Pleas-TASC	1,198,461	1,222,073	611,037	1,222,073	0	1,234,294	1,246,637	1,259,103	1,271,694
Family Justice Center	230,741	230,741	115,371	230,741	0	230,741	230,741	230,741	230,741
HHS Administration	3,824,254	4,312,530	2,156,265	4,312,530	0	4,478,850	4,655,882	4,785,866	5,025,335
HHS CJFS	8,308,964	8,521,831	4,263,185	8,639,019	(117,188)	8,639,019	8,639,019	8,639,019	8,639,019
HHS CSEA	7,061,264	5,192,199	2,601,100	5,192,199	0	8,049,532	8,099,615	8,150,970	8,203,619
HHS DCFS	87,833,412	85,569,815	47,784,908	96,154,194	(10,584,379)	105,512,432	105,366,261	106,096,502	106,844,781
HHS DSAS	19,972,186	20,521,636	10,260,818	20,521,636	0	19,273,393	19,437,576	19,605,726	19,777,956
HHS Early Childhood	12,822,565	19,248,480	9,124,240	19,248,480	0	14,694,637	14,712,416	14,730,579	14,749,136
HHS FCFC	3,953,013	5,462,822	2,731,411	5,462,822	0	5,109,794	5,127,645	5,145,897	5,164,558
HHS Homeless	17,656,920	10,728,234	5,364,117	10,728,234	0	9,493,695	9,505,205	9,516,970	9,528,998
HHS Other Programs	1,060,878	601,075	300,538	601,075	0	542,910	542,910	542,910	542,910
HHS Re-Entry	2,722,045	2,813,221	1,406,611	2,813,221	0	2,755,463	2,761,243	2,767,154	2,773,198
MetroHealth	32,472,000	32,472,000	32,472,000	32,472,000	0	32,472,000	32,472,000	32,472,000	32,472,000
Ohio State Extension	0	222,300	111,150	222,300	0	222,300	222,300	222,300	222,300
Public Safety-Witness Victims	2,027,381	2,223,010	1,111,505	2,223,010	0	2,227,186	2,259,814	2,293,183	2,327,313
Workforce Development	1,500,000	1,000,000	500,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
27th Pay Reserve	0	687,018	687,018	687,018	0	687,018	687,018	687,018	687,018
Repayment to General Fund	0	10,000,000	0	0	10,000,000	0	0	0	0
Total HHS Levy Subsidies	264,189,205	275,577,962	175,607,589	274,915,710	662,252	278,421,707	279,004,747	280,439,889	281,995,592
Operating Surplus/Deficit	21,015,439	1,131,755	(24,279,275)	11,063,968	8,607,709	7,557,971	6,974,931	5,539,789	3,984,086

Cuyahoga County
 2022-2026 Budget/Forecast Analysis (2nd Quarter)
 All Funds

All Funds	2021 Actual	2022 Current Budget	2022 YTD Actual	2022 Total Projection	2023 Total Projection	2024 Total Projection	2025 Total Projection	2026 Total Projection
Beginning Balance	916,876,291	1,089,887,884	1,089,887,884	1,089,887,884	947,247,942	899,192,395	928,714,838	923,582,134
Operating Revenue								
Charges for Services	296,149,266	356,200,170	146,747,965	335,829,570	349,675,160	365,205,937	369,679,572	375,379,763
Fines & Forfeitures	12,436,776	12,148,270	6,282,039	12,820,616	12,820,616	12,820,616	12,820,616	12,820,616
Interest Earnings	8,435,747	8,470,505	5,134,157	9,885,269	9,987,269	10,035,654	10,082,076	10,101,400
Intergovernmental	615,585,411	447,360,478	384,480,149	535,254,845	417,933,599	417,853,364	418,349,227	418,334,932
Licenses & Permits	2,796,456	2,097,638	933,425	2,460,133	2,414,203	2,418,477	2,422,954	2,427,675
Other Revenue	56,494,168	15,814,244	5,847,657	17,039,679	12,133,514	12,133,514	12,133,514	12,133,514
Other Taxes	36,931,168	92,242,916	44,269,974	59,157,805	65,232,463	66,520,977	66,865,538	67,331,443
Property Tax	421,848,240	411,080,510	221,855,174	425,395,838	423,433,227	423,472,938	426,359,562	426,409,661
Sales Tax	304,002,112	316,540,352	155,943,941	313,554,773	322,623,954	331,262,947	335,249,801	350,365,711
Total Operating Revenue	1,754,679,344	1,661,955,083	971,494,479	1,711,398,528	1,616,254,005	1,641,724,424	1,653,962,860	1,675,304,715
Operating Expenditures								
Personal Services	597,206,630	596,851,190	310,135,663	612,076,880	626,033,096	637,077,452	643,076,725	653,874,264
Other Expenditures	984,461,121	1,272,252,450	545,925,408	1,241,961,590	1,038,276,456	975,124,529	1,016,018,839	984,602,637
Total Operating Expenditures	1,581,667,751	1,869,103,640	856,061,071	1,854,038,470	1,664,309,552	1,612,201,981	1,659,095,564	1,638,476,901
Other Financing Uses	0	0	0	0	0	0	0	0
Total Cash Obligations	1,581,667,751	1,869,103,640	856,061,072	1,854,038,470	1,664,309,552	1,612,201,981	1,659,095,564	1,638,476,901
Ending Cash Balance	1,089,887,884	882,739,327	1,205,321,292	947,247,942	899,192,395	928,714,838	923,582,134	960,409,948
Reserves on Cash Balance								
County Hotel		7,000,000	0	0	7,000,000	7,000,000	7,000,000	7,000,000
Flats East Bank Guarantee		1,143,975	0	0	1,143,975	1,143,975	1,143,975	1,143,975
Computer Refresh		750,000	0	0	750,000	750,000	750,000	750,000
Total Reserves on Balance	0	8,893,975	0	0	8,893,975	8,893,975	8,893,975	8,893,975

Cuyahoga County
2022-2026 Budget/Forecast Analysis (2nd Quarter)
All Funds by Department

All Funds	2021 Actual	2022 Budget	2022 YTD Actual	2022 Total Projection	2022 Budget Variance	2023 Total Projection	2024 Total Projection	2025 Total Projection	2026 Total Projection
County Executive Agencies									
Executive	16,979,468	2,664,287	6,583,376	2,655,898	8,389	2,260,792	2,295,137	2,341,203	2,387,238
Clerk of Courts	7,777,225	8,186,204	3,841,677	7,738,698	447,506	7,127,524	7,176,288	7,226,127	7,277,066
Development	75,484,213	90,876,655	37,246,618	76,842,152	14,034,504	28,140,442	15,179,238	15,028,388	14,851,221
Fiscal	221,840,605	380,885,453	142,668,749	428,473,860	(47,588,407)	276,743,716	228,115,963	265,879,600	226,757,444
Health and Human Services	377,026,142	382,096,554	177,734,564	370,370,143	11,726,411	370,585,167	371,974,775	373,343,783	374,849,340
Human Resources	123,715,693	136,603,162	61,416,643	130,532,195	6,070,967	136,353,799	141,693,444	147,237,540	154,626,009
Information Technology	26,206,131	24,628,558	11,339,147	25,605,817	(977,259)	26,871,339	27,787,242	28,140,787	28,514,215
Innovation	776,833	762,566	395,782	831,341	(68,775)	825,670	843,059	860,683	878,850
Law Department	5,344,016	10,005,419	6,824,473	9,701,595	303,824	10,027,901	10,034,289	10,066,319	10,099,003
Medical Examiner	15,104,860	14,506,143	8,001,605	15,700,699	(1,194,556)	16,019,728	16,239,604	16,463,998	16,693,005
Public Safety & Justice Serv.	14,057,201	10,504,087	5,404,524	8,006,817	2,497,270	8,060,595	8,146,544	8,234,288	8,323,870
Public Works	85,178,717	61,509,054	46,188,211	57,624,838	3,884,216	59,067,806	59,082,935	59,485,589	59,688,864
Public Works-County Airport	6,002,621	1,588,032	1,177,319	1,725,902	(137,870)	1,817,087	1,821,957	1,826,938	1,832,029
Public Works-Parking Garage	1,708,631	3,900,298	918,362	3,228,790	671,508	3,545,972	3,552,968	3,553,822	3,558,717
Public Works-Road & Bridge	23,866,567	53,458,888	11,695,964	26,928,960	26,529,928	23,442,452	23,563,126	23,686,225	23,811,813
Public Works-Sanitary Eng.	25,433,599	41,241,806	12,769,597	31,077,187	10,164,619	32,601,127	26,719,611	26,819,467	26,921,506
Sheriff	133,593,944	136,520,052	83,413,154	164,097,103	(27,577,051)	168,023,199	167,085,318	167,975,993	168,885,741
Total County Executive Agencies	1,160,096,466	1,359,937,218	617,619,765	1,361,141,995	(1,204,777)	1,171,514,316	1,111,311,498	1,158,170,750	1,129,955,931
Elected Officials									
Common Pleas Court	58,328,500	64,673,296	33,128,042	58,520,274	6,153,022	61,414,110	61,917,235	62,430,866	62,955,221
Community Based Correction Bd	5,099,551	5,569,768	2,668,876	5,337,752	232,016	5,337,752	5,337,752	5,337,752	5,337,752
County Council	2,191,671	2,325,703	1,096,899	2,209,511	116,192	2,247,579	2,274,633	2,302,247	2,330,435
Court of Appeals	706,272	1,081,462	348,175	750,448	331,014	684,986	684,986	684,986	684,986
Domestic Relations Court	9,585,358	10,601,609	4,867,907	9,789,182	812,427	10,109,915	10,246,640	10,386,188	10,528,618
Juvenile Court	57,090,869	63,501,987	33,426,747	58,928,846	4,573,141	59,726,303	60,443,355	61,175,266	61,922,338
Probate Court	7,628,084	8,560,722	4,033,182	8,062,699	498,023	8,246,558	8,353,484	8,462,630	8,574,036
Prosecutor	43,324,309	48,118,591	23,697,922	45,496,053	2,622,538	46,505,959	47,192,333	47,892,810	48,607,679
Total Elected Officials	183,954,614	204,433,138	103,267,751	189,094,765	15,338,373	194,273,162	196,450,418	198,672,745	200,941,065
Boards and Commissions									
ADAMHS Board	61,920,703	75,431,435	37,374,204	75,431,435	0	75,479,571	75,528,720	75,578,900	75,630,133
Board of Develop. Disabilities	115,056,997	153,506,570	62,177,344	153,506,569	1	154,564,511	155,537,707	156,531,914	157,547,588
Board of Elections	14,727,139	21,527,637	7,398,022	19,458,125	2,069,512	13,002,622	17,510,594	13,720,655	17,363,899
Board of Revision	2,457,341	2,853,978	1,430,334	2,611,222	242,756	2,859,543	2,787,765	2,857,330	2,973,688
Inspector General	916,274	1,109,882	506,027	1,072,039	37,843	1,187,924	1,216,321	1,244,923	1,274,088
Internal Audit	688,060	880,861	354,057	858,471	22,390	863,126	880,663	898,305	916,857
Law Library	470,051	523,359	253,820	472,579	50,780	483,616	488,865	494,224	499,693
Personnel Review Commission	1,940,338	2,178,446	1,060,383	2,159,691	18,755	2,138,318	2,192,380	2,248,165	2,305,938
Planning Commission	2,400,151	3,230,367	1,447,068	2,905,257	325,110	1,932,416	1,946,106	1,960,054	1,974,263
Public Defender	15,856,162	17,680,431	8,710,718	17,463,326	217,105	17,774,566	18,055,971	18,343,159	18,636,243
Soldiers and Sailors Monument	223,470	374,547	105,089	253,534	121,013	282,184	265,186	268,251	271,379
Solid Waste Management Dist.	1,984,208	2,564,122	920,015	1,972,868	591,254	2,073,151	2,093,786	2,113,563	2,135,716
Veterans Service Commission	3,951,142	9,273,423	4,602,143	9,603,637	(330,214)	9,642,824	9,682,822	9,723,647	9,765,313
Workforce Development	15,024,635	13,598,226	8,834,330	16,032,957	(2,434,731)	16,237,702	16,253,179	16,268,979	16,285,107
Total Board and Commissions	237,616,671	304,733,283	135,173,556	303,801,710	931,573	298,522,074	304,440,065	302,252,069	307,579,905
Total All Funds	1,581,667,751	1,869,103,640	856,061,071	1,854,038,470	15,065,170	1,664,309,552	1,612,201,981	1,659,095,564	1,638,476,901