

2022



# 1<sup>st</sup> Quarter Budget Update

County Fiscal Officer - Michael Chambers, CPA  
Office of Budget and Management - Walter Parfejewiec

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## **1st 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 of federal CARES Act funding received in 2020
- Approved appropriations totaling \$119,949,128.50 in American Rescue Plan Act funding
- Transferred \$98,820,108.59 from the American Rescue Plan Act fund to the General Fund for eligible expenditures

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## 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.

**Before we begin, it is important to note:** 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 \$119.9 million (the first tranche) in revenue from the ARPA fund to the General Fund and subsequently appropriated the equivalency. The revenue transfer was processed in two installments (\$21.1 million in 2021 and \$98.8 million in 2022) which due to timing creates a misleading operating deficit of \$21.1 million in 2022 (revenue of only \$98.8 million and appropriations of \$119.9 million). Please see the chart below:

General Fund	2022 Projection	2022 ARPA	2022 Adjusted
Total Operating Revenue	\$614,423,085	-\$98,820,109	\$515,602,976
Total Operating Expenditures/Subsidies	\$639,842,525	-\$119,949,129	\$519,893,397
<b>Operating Surplus/(Deficit)</b>	<b>-\$25,419,440</b>	<b>-\$21,129,020</b>	<b>-\$4,290,421</b>

**As of the 1st Quarter, the General Operating Fund is projected to end the year with an operating deficit** – defined as expenditures greater than total revenue – **of approximately \$4.3 million** (without the impact of the ARPA revenue transfer and appropriations). It is important to note that included in Total Operating Expenditures/Subsidies above is a one-time \$4 million subsidy for the criteria architect for the development and construction of the new Corrections Center as well as a \$4.1 million transfer to the Veterans Services fund. Excluding these items, the General Fund is projected to end the year with an operating surplus of \$3.8 million.

**Total revenue (including the revenue transfer from ARPA) is projected to total \$614.4 million in 2022**, which is \$6 million or 1%, more than what was anticipated in the budget. **Expenditures (including the appropriations for the equivalency of the revenue transfer) are projected to total \$639.8 million**, which is \$20.2 million or 3.1%, under approved appropriation levels.

## Revenue Discussion

**2022 General Operating Fund revenue is projected to total \$614.4 million.** This is 1% higher than what was estimated in the budget. Larger surpluses are projected in sales taxes, charges for services, intergovernmental, other revenue and interest earnings. One larger deficit is projected in other revenue. The sections below discuss the performance of each category of revenue to the County's General Operating Fund.

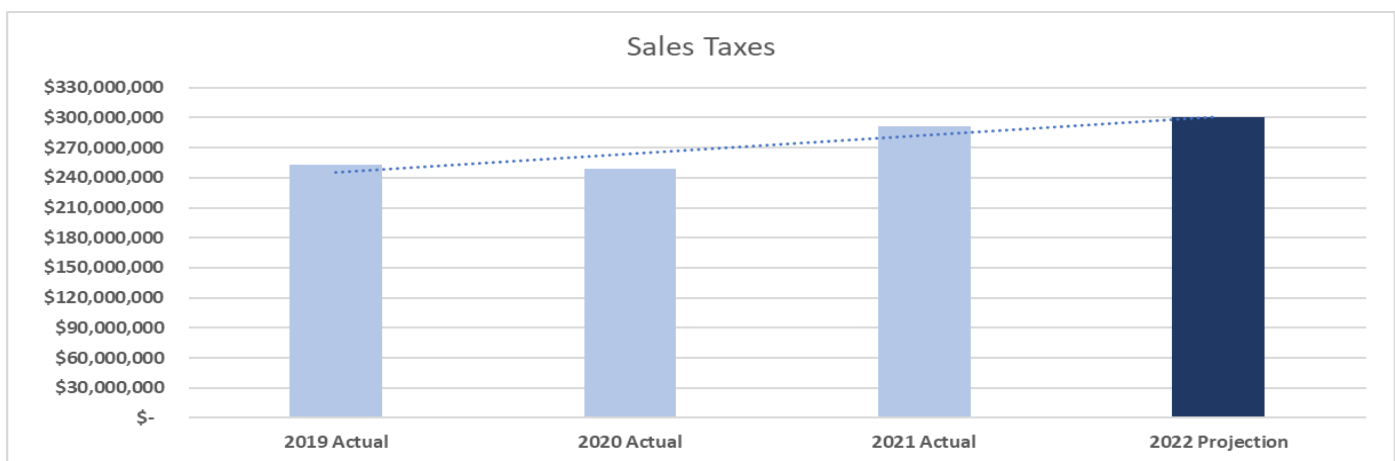
Revenue	2022 Budget	2022 Actual	2022 Projection	Budget Variance	% Variance
Property Tax	\$31,002,860	\$16,915,912	\$31,916,816	\$913,956	2.9%
<b>Sales &amp; Use</b>	<b>\$295,384,870</b>	<b>\$77,464,294</b>	<b>\$299,959,317</b>	<b>\$4,574,449</b>	<b>1.5%</b>
Licenses & Permits	\$102,974	\$15,326	\$108,943	5,969	5.8%
Fines & Forfeitures	\$8,586,576	\$1,851,901	\$8,174,598	-\$411,979	-4.8%
<b>Charges for Services</b>	<b>\$90,712,905</b>	<b>\$24,018,761</b>	<b>\$93,511,479</b>	<b>\$2,798,574</b>	<b>3.1%</b>
<b>Intergovernmental</b>	<b>\$54,475,158</b>	<b>\$16,971,584</b>	<b>\$58,530,406</b>	<b>\$4,055,248</b>	<b>7.4%</b>
<b>Other Revenue</b>	<b>\$120,329,227</b>	<b>\$102,048,834</b>	<b>\$112,420,004</b>	<b>-\$7,909,224</b>	<b>-6.6%</b>
<b>Interest Earnings</b>	<b>\$7,800,000</b>	<b>\$2,450,380</b>	<b>\$9,801,520</b>	<b>\$2,001,520</b>	<b>25.7%</b>
<b>Total</b>	<b>\$608,394,570</b>	<b>\$241,736,992</b>	<b>\$614,423,085</b>	<b>\$6,028,514</b>	<b>1.0%</b>

### Sales Tax

Through the 1st Quarter of the year, the County has collected \$80.7 million in combined sales tax revenue. This is a 12.8% increase from what was collected during the same period in 2021. Sales tax collections through April 2022 total \$103.8 million or 12.1% higher than the same time last year.

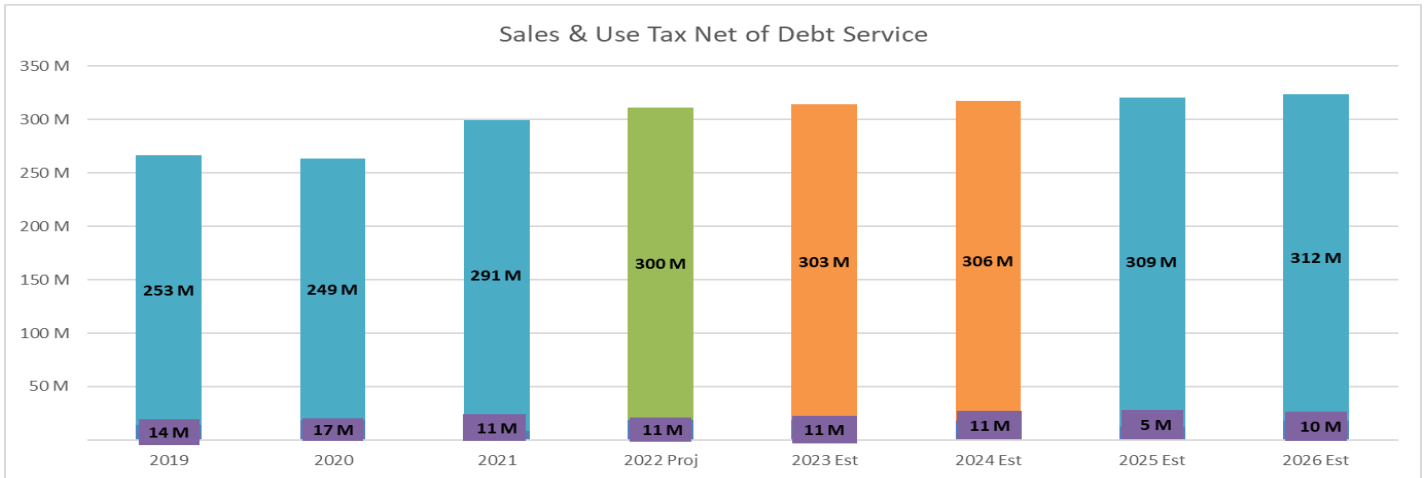
**Sales Tax revenue is projected to total \$311.4 million in 2022.** This is \$4.6 million or 1.5% more than what was expected in the 2022 budget and \$11.6 million or 3.8% more than 2021. This estimate assumes sales taxes collections continue at the current rate for the remainder of the year. The County’s 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 \$300 million in 2022, which is approximately 41% of the fund’s total revenue (based on 1st Quarter estimates). In previous years, Sales Tax represented more than 55% of total General Operating Fund revenue. While the 2022 estimate is \$4.6 million or 1.5% more than budget, actual Sales Tax revenue is up \$8.9 million or 13% over 1<sup>st</sup> 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.

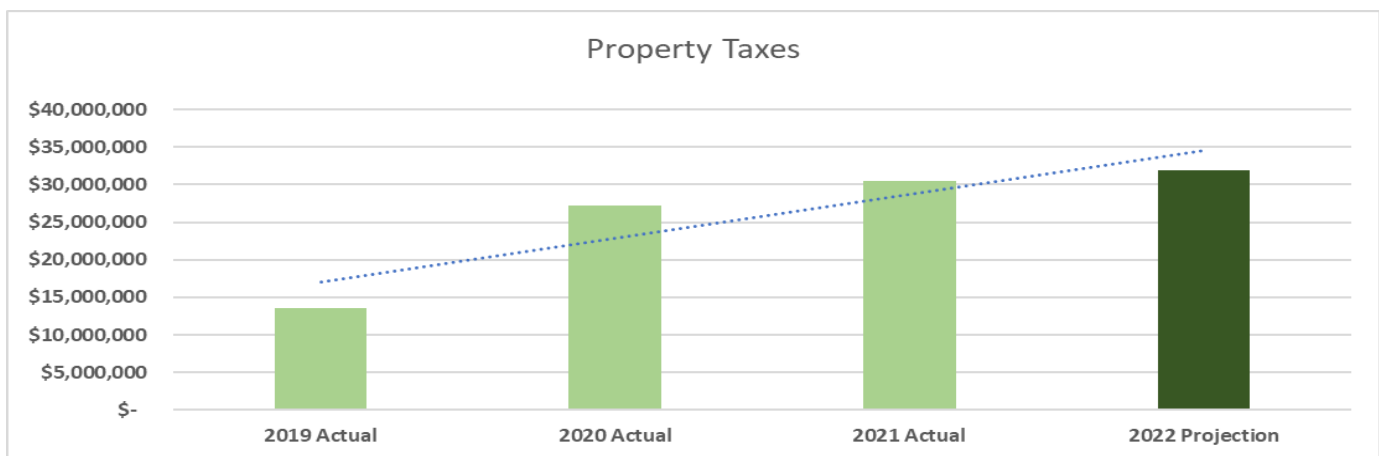
- **2014 Various Purpose** – debt service is paid solely with sales tax revenue. Debt service due in 2022-2023 is approximately \$9.8 million. These bonds supported various capital projects, including the Enterprise Resource Planning project. Bonds mature in 2038 and were partially refunded in 2020 saving 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**

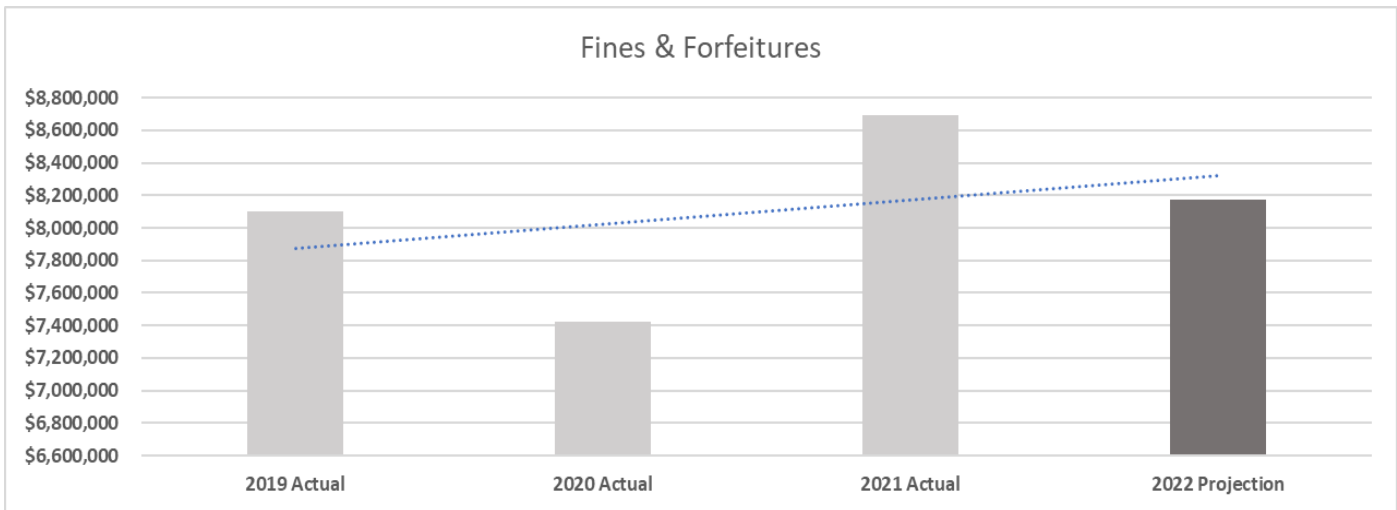
The County’s Fiscal Office, through the County Treasurer, collects approximately \$3 billion annually in property tax revenue, the majority of which is distributed to school districts, libraries, and municipalities. Approximately 18% of total taxes collected are retained by the County, 5.7% of which 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 2.9% 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**

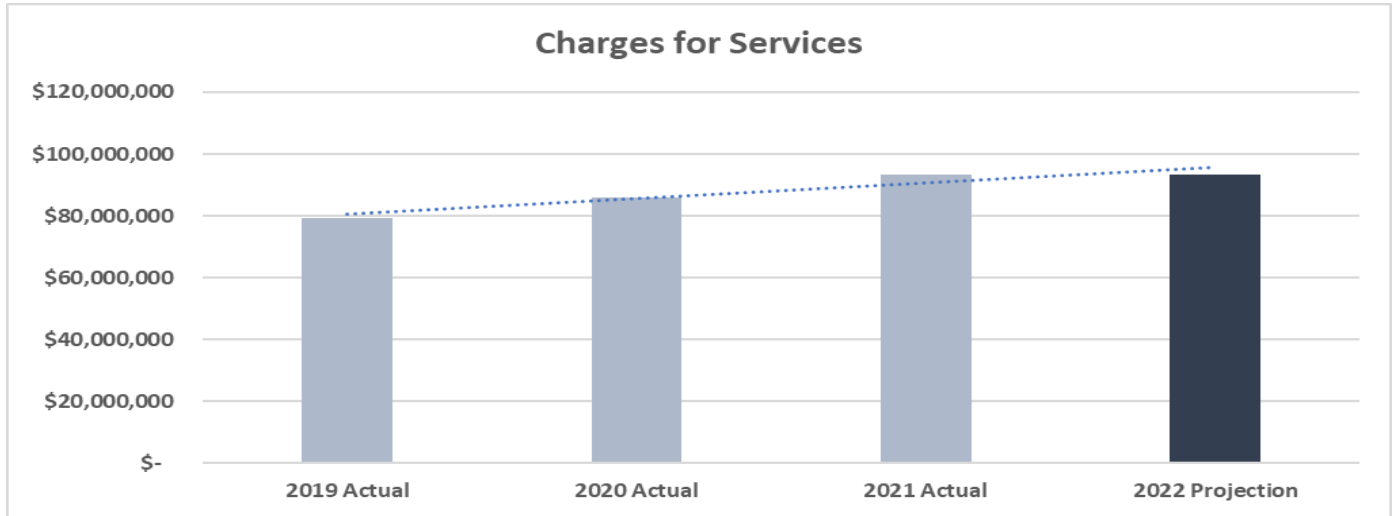
**Fines and Forfeiture** revenue is projected to total \$8.2 million, which is \$.4 million or 4.8% less than what was assumed in the budget. While the 2022 budget assumed no change in the total collected, current activity in the courts continues below normal levels. This revenue is derived primarily from costs and fees collected in the four County Courts and the 8<sup>th</sup> 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 8<sup>th</sup> 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 28,995 through the 4th Quarter 2021, a 13% increase over the number of filings during the same period last year. Criminal filings increased during this period by 40.8% (approximately 3,592 cases) compared to 2020, while Civil filings decreased by 1.5% (approximately 252 cases) during the same time period.
- **Domestic Relations Court** – Filings in Domestic Relations Court have steadily increased through the first quarter at a rate of 18.4%. If this trend continues, we 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 target to help even more in 2022. The Navigation Services Department Help Center is on track to assist 17,243 individuals by the end of 2022, which is a 24.1% increase from 2019. The Domestic Violence Department has shown a 40.4% increase from January through March of 2022. In 2021 there was an increase in Domestic Violence filings compared to the same time frame in 2020 and we expect that to increase substantially again in 2022. This increase is expected due to petitioners feeling unsafe, high inflation and the economic impacts felt by families. The Court also reports the dispositions on post decree cases are at 113.47% efficiency.
- **Juvenile Court** – The Court continues to navigate pandemic-related challenges while continuing to provide all normal operations and demonstrate growth during the first 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. In the first quarter of 2022, the Clerk’s Office processed 2,227 new official case filings and the Detention Center maintained an average daily population of 133 youth. 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 primary 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.

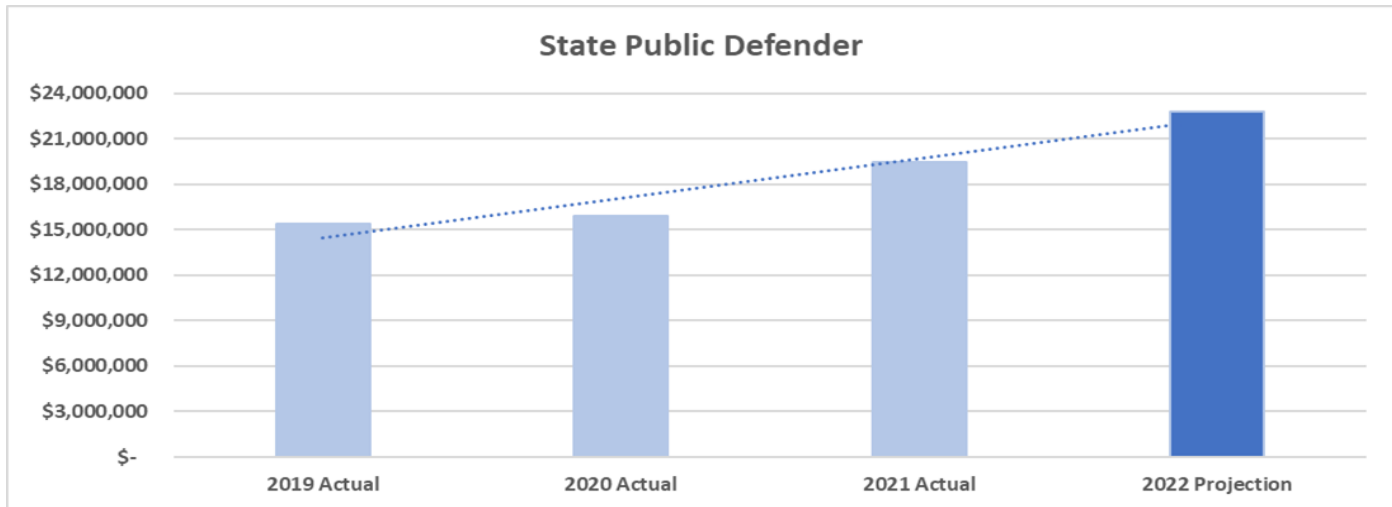
### Charges for Services

**Charges for Services** revenue is projected to total \$93.5 million in 2022, which is \$2.8 million or 3.1% more than what was estimated in the budget. This increase is primarily in the Board of Elections revenue and Sheriff/Jail fees.



### Other Intergovernmental

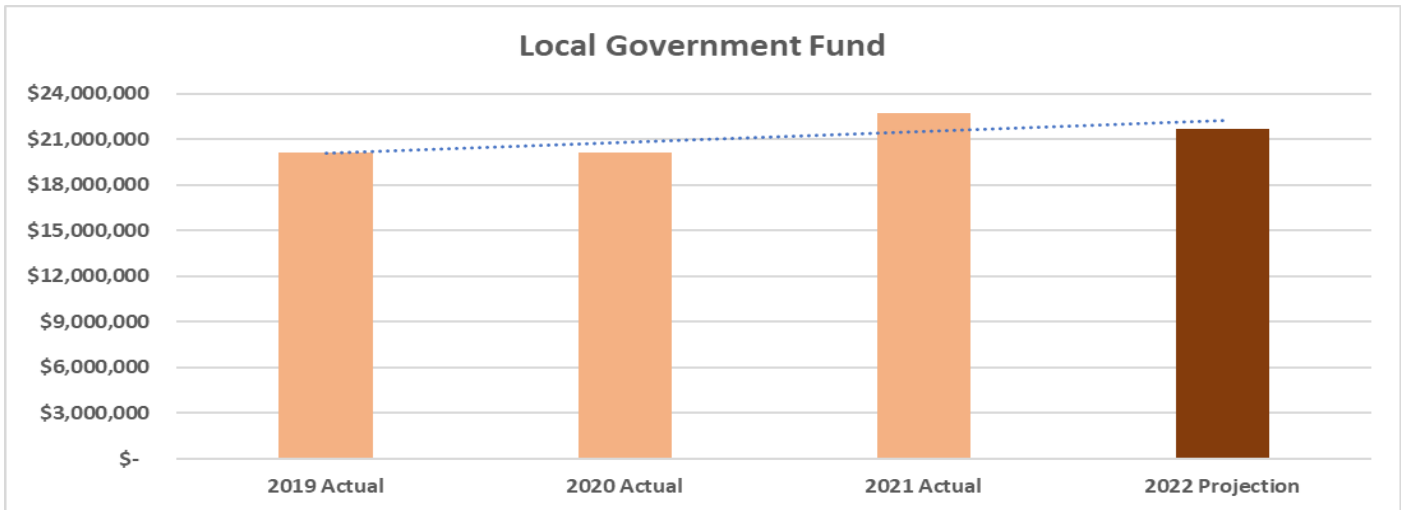
**Other Intergovernmental** revenue is projected to total \$58.5 million in 2022, which is \$4.1 million or 7.4% more than what was estimated in the budget. This reflects the reimbursement received from the **State Public Defender's Office** for indigent defense, trial transcript, and guardian ad litem expenditures. The Ohio Public Defender confirmed reimbursements increase to 100% effective July 2021. State Public Defender reimbursements are estimated at \$22.8 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 \$21.7 million in 2022. The budget was calculated based on the allocation from the State. The LGF is supported by 1.68% of

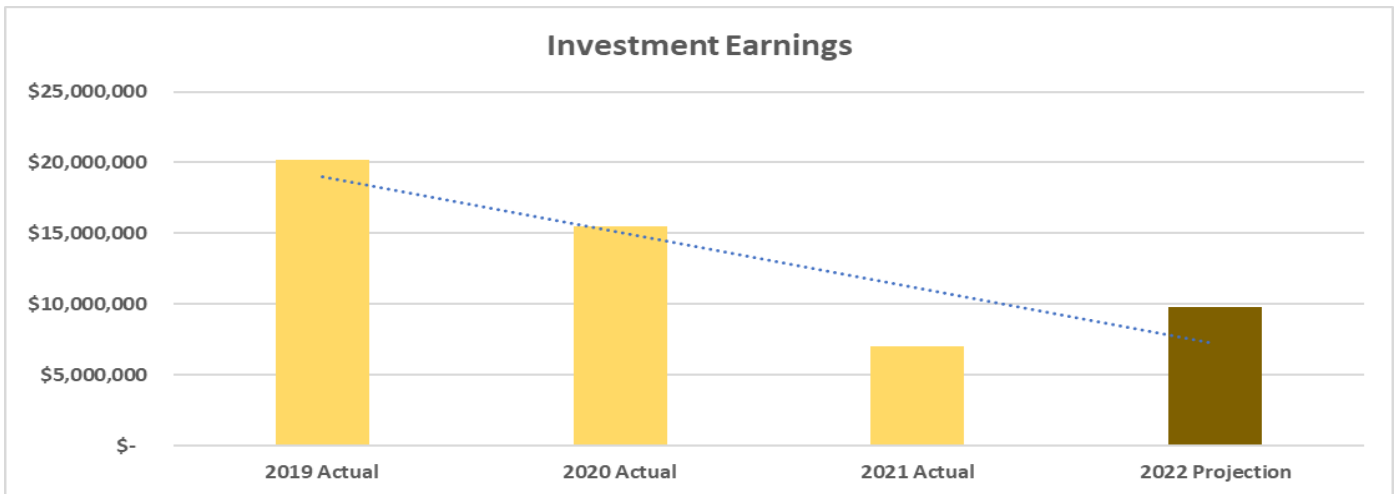


general tax revenue collected by the State. The 2022 budget assumed \$21.5 million in Local Government Fund (LGF) revenue.



**Investment Earnings**

**Investment Earnings** are estimated to total \$9.8 million in 2022, which is \$2 million or 25.7% more than what was estimated in the budget. Presently, the value of the County’s investment portfolio totals \$914.5 million.

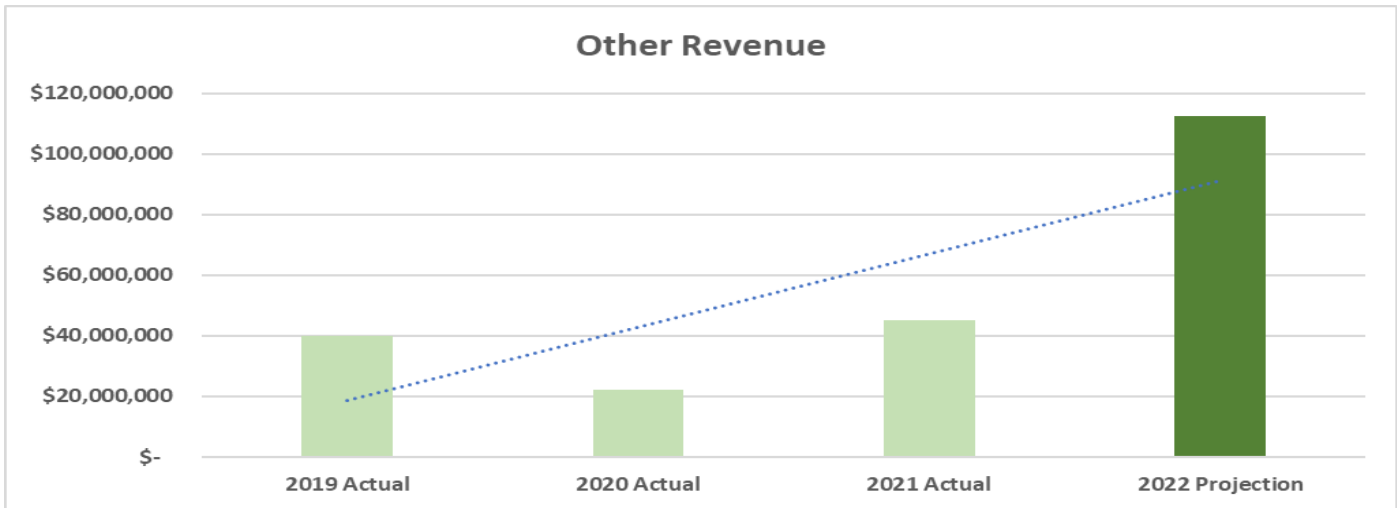


**Other Revenue/Taxes**

**Other Revenue/Taxes** is projected to total \$112.4 million in 2022, which is \$7.9 million or 6.6% less than what was estimated in the budget. 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
- \$8.2 million in Bed Taxes
- \$98.8 million transfer from the American Rescue Plan Act Fund

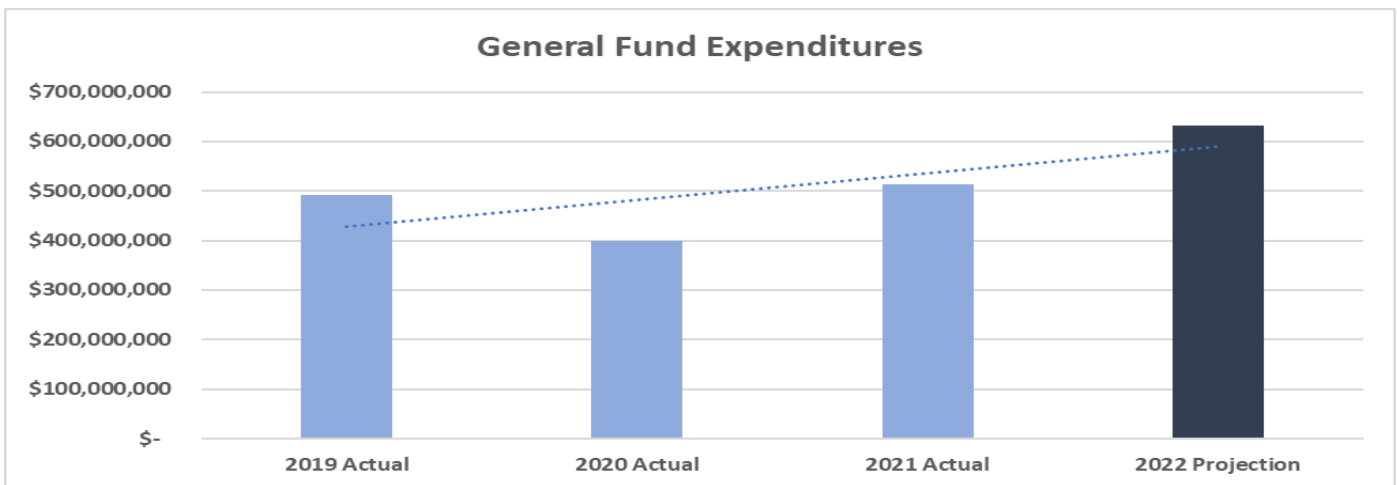
It is important to note that the \$10 million budgeted transfer from the Health and Human Services Levy is not included in this estimate.



**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 to be \$639.8 million, which is \$20.2 million or 3.1% less than budget. While personal services are projected to end 2022 with a \$1.8 million or 0.6% deficit, other expenditures and subsidies are projected to end with a \$22.1 million or 6% surplus.

Expenditures/Subsidies	2022 Budget	2022 Actual	2022 Projection	Budget Variance	% Variance
Personal Services	\$289,412,625	\$81,564,549	\$291,264,449	-\$1,851,824	-0.6%
Other Expenditures	\$289,830,636	\$42,698,889	\$271,349,481	\$18,481,155	6.4%
<b>Total Expenditures</b>	<b>\$579,243,261</b>	<b>\$124,263,438</b>	<b>\$562,613,930</b>	<b>\$16,629,331</b>	<b>2.9%</b>
<b>Subsidies to Other Funds</b>	<b>\$80,816,228</b>	<b>\$54,746,142</b>	<b>\$77,228,595</b>	<b>\$3,587,633</b>	<b>4.4%</b>



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## **Departmental Budget Variances**

The departments with significant budget variances include:

### **Economic Development - \$2.5 million deficit**

This deficit will be resolved in April when the \$2.4 million budget transfer from the Casino Tax fund is posted for the community development supplemental grant program.

### **Fiscal - \$1.1 million surplus**

The Fiscal Office budget included \$1 million for County Hotel property taxes that were paid by the Hilton Hotel.

### **Human Resources - \$1.3 million surplus**

The budget included \$600,000 for tuition reimbursement in the General Fund but charges to that program have not yet begun. The budget was also increased for COVID-19 test kits and for RTA bus pass subsidies but both have been underutilized.

### **Information Technology - \$1.2 million surplus**

This surplus results from the delay in the migration of operational expenses from the ERP capital project.

### **Sheriff - \$2.7 million deficit**

The majority of this deficit is in Personal Services. This is largely due to the recent hiring of 40 Corrections Officers (30 of which were hired after January 1, 2022) combined with the fact that overtime earnings are up over 41% from this time last year.

### **Court of Common Pleas – \$12.5 million surplus**

This surplus is due to the fact that court costs were relatively low in the first quarter. The Court is anticipating that the number of in-person court cases will increase now that COVID restrictions have been lifted which will result in higher costs for assigned counsel, judicial service fees, and translator costs in the Judicial Administration Division.

### **Domestic Relations - \$1.4 million surplus**

This surplus due in part to nine (9) open positions. While Domestic Relations anticipates filling all open positions, no offers have been accepted at this time.

### **Prosecutor - \$3.2 million surplus**

The majority of this surplus or \$2 million is in Personal Services. This is largely due to vacancies that are proving difficult to fill, as well as continued attrition. The remainder of the surplus is in Outside Counsel Services.

### **Board of Election - \$2.2 million deficit**

The Board of Elections has three elections taking place in 2022 due to the redistricting legal status. The majority of this deficit is due to the additional Primary Election which is estimated to cost \$3.1 million. Some of this deficit is reduced by a delay in planned expenditures including the new carpet installation and the timing of temporary hires.

### **Subsidies to Other Funds**

General Fund subsidies to other County funds are projected to total \$77.2 million in 2022, which is \$3.6 million or 4.4% less than budget. This surplus resulted from the following:

- Hilton Hotel covering their portion County Hotel debt service - \$11 million surplus
- Addition of the criteria architect services for Correction Center - \$4 million deficit
- Transfer to Veterans Service Fund - \$4.1 million deficit

### **Reserves on Balance**

There are no projected reserves at 1<sup>st</sup> quarter for the General Operating Fund.

### **Ending Cash Balance**

The 2022 General Fund revenue and expenditures are projected to total \$614.4 million and \$639.8 million, respectively. The ending cash balance in the General Fund is projected to total \$184.1 million, which is \$59.5 million over the cash reserve requirement. As of the first 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
<b>Beginning Cash Balance</b>	<b>\$209,483,821</b>	<b>\$209,483,821</b>	<b>\$209,483,821</b>	<b>\$0</b>
Operating Revenue	\$608,394,570	\$241,736,992	\$614,423,084	\$6,028,514
Operating Expenditures	\$579,243,261	\$124,263,438	\$562,613,930	\$16,629,331
Subsidies to Other Funds	\$80,816,228	\$54,746,142	\$77,228,595	\$3,587,633
<b>Ending Cash Balance</b>	<b>\$157,818,901</b>	<b>\$179,009,580</b>	<b>\$184,064,382</b>	<b>\$26,245,479</b>
<b>Cash Reserve Requirement</b>	<b>\$124,595,581</b>	<b>\$124,595,581</b>	<b>\$124,595,581</b>	

### **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.

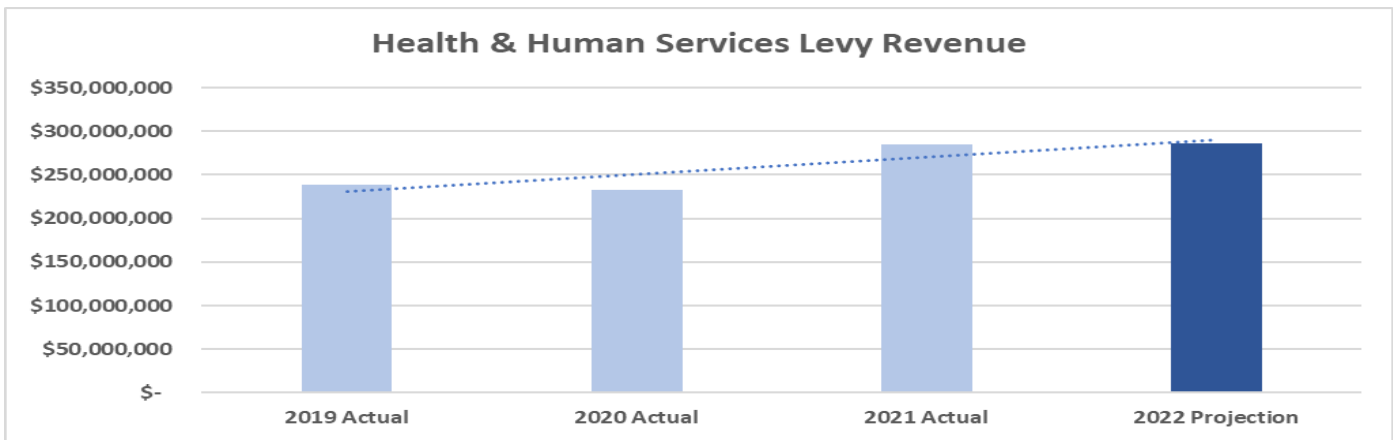
### **Revenue Discussion**

**Overall revenue is projected to total \$286 million**, which is a \$9.3 million or 3.4% more than the current budget.

Revenue	2022 Budget	2022 Actual	2022 Projection	Budget Variance	% Variance
Intergovernmental	\$16,625,298	\$0	\$15,614,181	<b>-\$1,011,117</b>	<b>-6.1%</b>
Property Taxes	\$260,084,419	\$143,293,714	\$270,365,497	\$10,281,078	4.0%
<b>Total</b>	<b>\$276,709,717</b>	<b>\$143,293,784</b>	<b>\$285,979,678</b>	<b>\$9,269,961</b>	<b>3.4%</b>

**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 \$15.6 million, which \$1 million or 6.1% 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 \$269.4 million which \$9.5 million or 3.4% less than what was assumed in the budget.**

Expenditures/Subsidies	2022 Budget	2022 Actual	2022 Projection	Budget Variance	% Variance
Other Expenditures	\$4,000,000	\$2,492,301	\$4,991,550	-\$991,550	-24.8%
Subsidies to Other Funds	\$274,890,944	\$75,935,659	\$264,405,482	\$10,485,462	3.8%
<b>Total Expenditures/Subsidies</b>	<b>\$278,890,944</b>	<b>\$78,427,960</b>	<b>\$269,397,032</b>	<b>\$9,493,912</b>	<b>3.4%</b>



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. The following are the larger projected subsidy variances from what was assumed in the budget:

**HHS-Administration - \$1 million surplus**

This surplus is primarily due to 12 vacancies in HHS’s Information Technology and Human Resources divisions.

**HHS-Child Support - \$1 million surplus**

The majority of this surplus is due to 47 Support Officer vacancies and underspending in the cooperative agreements with the courts.

**HHS-Children and Family Services - \$6.5 million deficit**

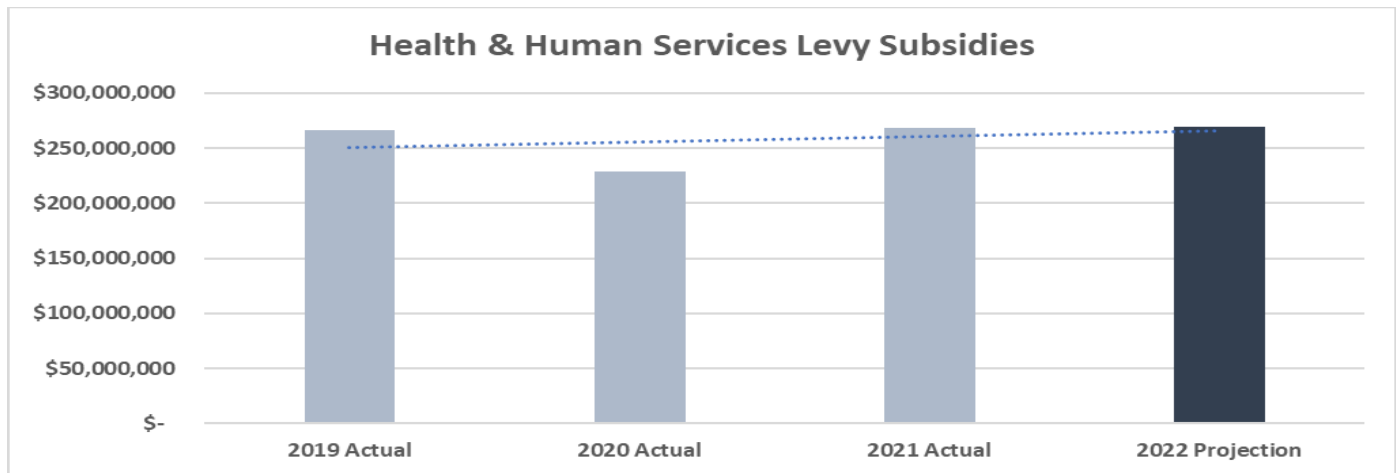
This deficit is projected in professional services due to the 5% rate increases approved for board and care providers and emergency placements for children in County custody. The deficit is slightly offset by vacancies.

**HHS-Early Childhood - \$4.1 million surplus**

The majority of this surplus is due to projected underspending in the contracted UPK services and the movement of grant funded contracts from the operating budget to the grant budget.

**Repayment to the General Fund - \$10 million surplus**

This budgeted repayment to the General Fund is not projected to be paid as of 1<sup>st</sup> quarter.



**Ending Cash Balance**

The HHS Levy Fund is projected to end 2021 with a cash balance of \$48.2 million which is \$21.4 million over the cash reserve requirement. The reserve requirement prescribed in Section 707.01 is 10% of last year’s total expenditures. Based on 1st 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
<b>Beginning Cash Balance</b>	<b>\$31,653,184</b>	<b>\$31,653,184</b>	<b>\$31,653,184</b>	<b>\$0</b>
Operating Revenue	\$276,709,717	\$143,293,714	\$285,979,678	\$9,269,961
Expenditures/Subsidies	\$278,890,944	\$78,427,960	\$269,397,032	\$9,493,912
<b>Ending Cash Balance</b>	<b>\$29,471,957</b>	<b>\$96,518,938</b>	<b>\$48,235,830</b>	<b>\$18,763,873</b>
<b>Cash Reserve Requirement</b>	<b>\$26,799,560</b>	<b>\$26,799,560</b>	<b>\$26,799,560</b>	

## 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 \$1.64 billion, which is \$38.4 million or 2.4% over what was estimated in the budget.** Significant variances from budget include:

#### General Fund:

##### **General Fund Zones - \$6 million surplus**

Please see General Fund Revenue Discussion on pages 3-10.

#### Special Revenue Funds:

##### **Health and Human Services Zone - \$9.3 million surplus**

Please see Health and Human Services Levy Zones Revenue Discussion on pages 11-12.

##### **Childrens Services Zone**

Health & Human Services-Division of Children & Family Services - \$2.4 million surplus

Federal Title IV-E revenue is projected higher than budget. This revenue partially reimburses the County for the costs of children in custody.

##### **Real Estate Assessment Zone**

Fiscal Office - \$1.3 million surplus

Real Estate Assessment revenue is projected higher than budget.

#### Capital Fund:

##### **Capital Projects Zone**

Capital Projects - \$14.3 million surplus

The 2022 budget did not include a revenue budget for the Capital Projects zone but is projected, resulting in this surplus.

### Expenditure Discussion

**All Funds expenditures are projected to total \$1.67 billion in 2022, which is \$105.5 million, or 5.9%, 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:

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**General Fund:**

**General Fund Zones - \$33.6 million surplus**

Please see General Fund Expenditure Discussion on pages 10-12.

**Special Revenue Funds:**

**Health and Human Services Levy Zones - \$9.5 million surplus**

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

**Development - \$10 million deficit**

Approximately \$6 million of this deficit is due to the property demolition program for projects that did not finish as anticipated in 2021. The remainder of this deficit is due to Development projects that exceed the adopted budget.

**Fiscal Office – \$23.2 million surplus**

Surpluses are projected in several of the Fiscal Office’s special revenue funds. A surplus of \$11 million are projected in Debt Services (Hilton Hotel), \$1 million in Delinquent Real Estate Assessment fund and \$5 million in the Real Estate Assessment (Harris real property system).

**Health & Human Services - \$27.1 million surplus**

There are surpluses projected in almost all HHS divisions due to vacancies and underspending spending on contracts and professional services. This includes 47 Support Officer vacancies in Child Support, 124 Social Workers vacancies in Children & Family Services, 108 vacant Case Workers in Cuyahoga Job & Family Services and 43 Social Workers in Senior & Adult Services. Additionally, surpluses are projected in the cooperative agreements, senior contracts, UPK contracts and homeless contracts.

**Public Works/Road and Bridge - \$25.8 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 - \$9.9 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 - \$3.8 million deficit**

This deficit is in both personal and professional services. The Sheriff has added some protective services staff and continues to allow overtime. Additionally, the contracted costs of the county’s camera systems, weapons and ammunition and uniforms continues to grow beyond budgeted levels.

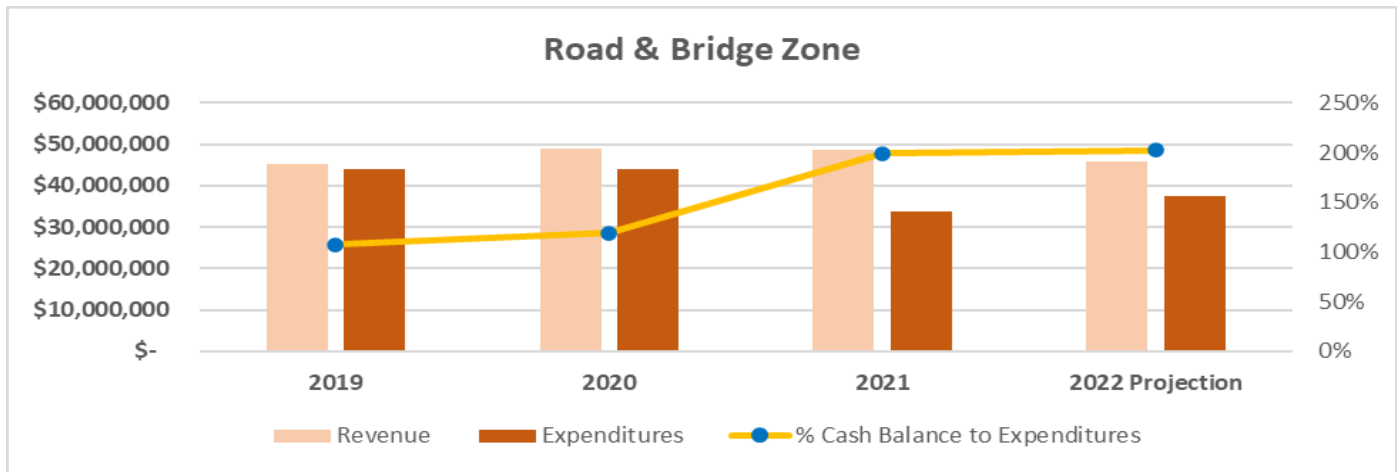
**Ending Cash Balance**

**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.

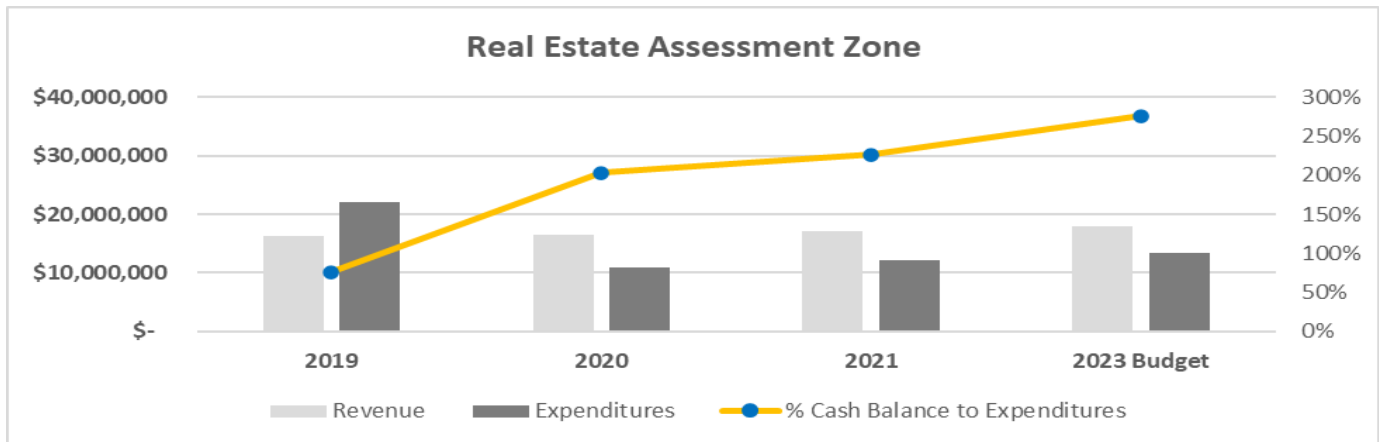
All Funds	2022 Budget	2022 Actual	2022 Projection	Budget Variance
<b>Beginning Cash Balance</b>	<b>\$1,089,887,884</b>	<b>\$1,089,887,884</b>	<b>\$1,089,887,884</b>	<b>\$0</b>
Operating Revenue	\$1,604,890,972	\$568,008,794	\$1,643,252,305	\$38,361,333
Operating Expenditures	\$1,773,544,267	\$441,026,307	\$1,668,014,071	\$105,530,196
<b>Ending Cash Balance</b>	<b>\$921,234,589</b>	<b>\$1,216,870,371</b>	<b>\$1,065,126,118</b>	<b>\$143,891,528</b>

### Special Revenue Funds

**Road and Bridge Zone** – The cash balance in the Fund at the end of 2021 was \$67.3 million. The 2022 revenue and expenditure projections are \$45.8 million and \$37.4 million respectively which result in a projected ending cash balance \$75.7 million, or 202% cash balance to expenditures.

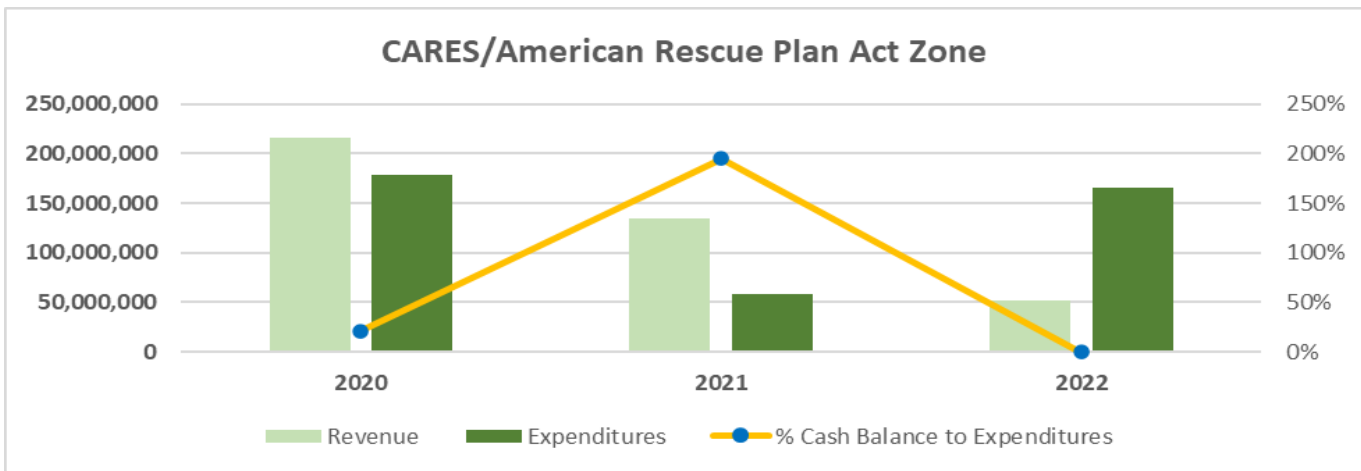


**Real Estate Assessment Zone** - The Real Estate Assessment Fund generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. Total revenues and expenses for 2021 totaled \$17.2 million and \$12.1 million respectively. Fiscal year 2021 ended with a cash balance in the Real Estate Assessment fund of \$27.5 million. Projections for 2022 are revenues of \$17.6 million and expenditures of \$12.3 million. The fund balance is estimated to end 2022 at \$32.7 million. The Board of Revision was budgeted for two additional hearing boards in both budget years. The Board estimates the need to be for one additional Board for a partial period in both years.



**COVID-19 CARES Act/American Rescue Plan Act Zone**

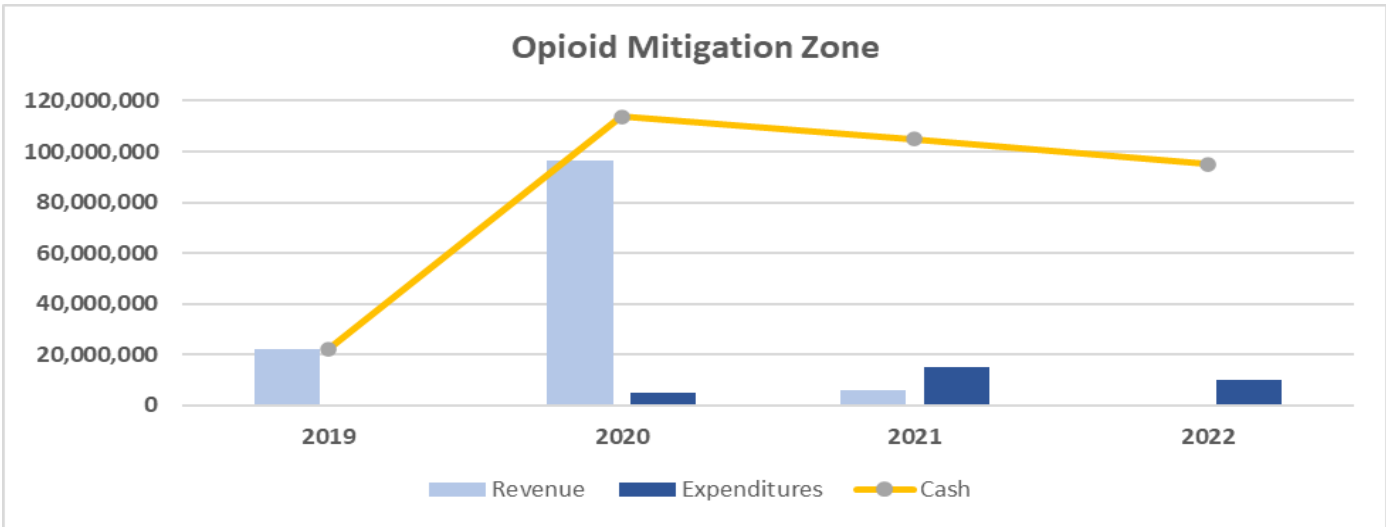
Since 2020, the County received several federal grants totaling \$402 million to mitigate the effects of COVID-19. These grants include Coronavirus Relief Fund (CARES), Consolidated Appropriations Act (special emergency rental assistance program), American Rescue Plan Act and Emergency Rescue Rental Assistance. In 2022, the County received \$51.2 million in Emergency Rescue Rental Assistance funding and is scheduled to receive 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 \$63 million (\$11.8 million in Consolidated Appropriations Act and \$51.2 million in Emergency Rescue Rental Assistance). The 2022 revenue and expenditure projections are \$51.3 million and \$165.6 million respectively which result in a projected ending cash balance will be \$0.



**Opioid Mitigation Zone**

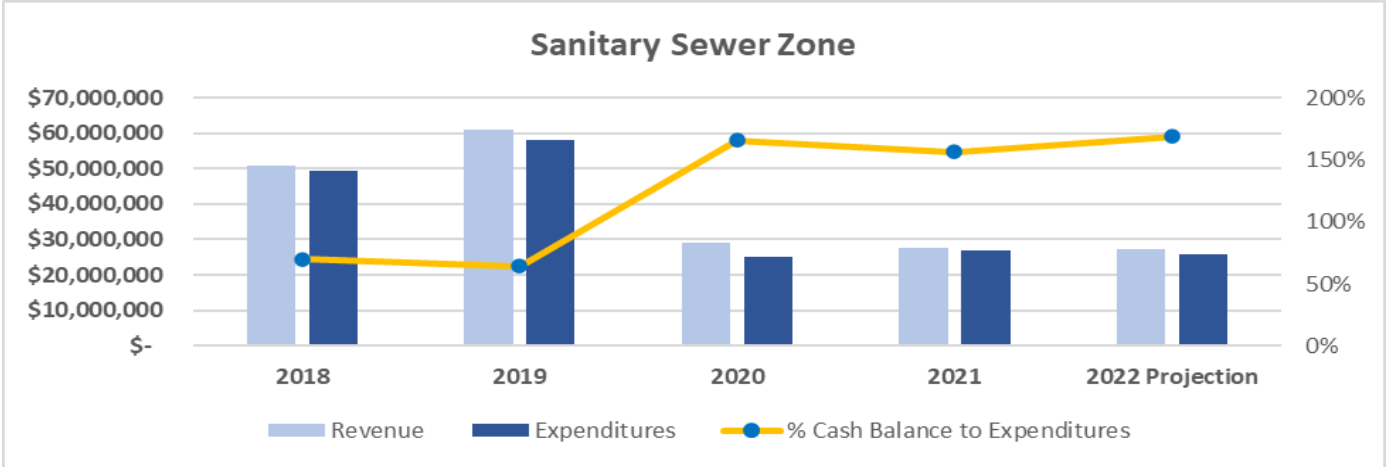
This fund captures the activity associated with the opioid litigation settlement dollars that Cuyahoga County received in 2019 and 2020. Cuyahoga County began 2022 with a cash balance of \$104,855,037. During the first quarter of 2022, Council approved appropriations totaling \$24,217,935 (\$13,125,613 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 \$9.8 million respectively resulting in an ending cash balance of \$95.1 million.





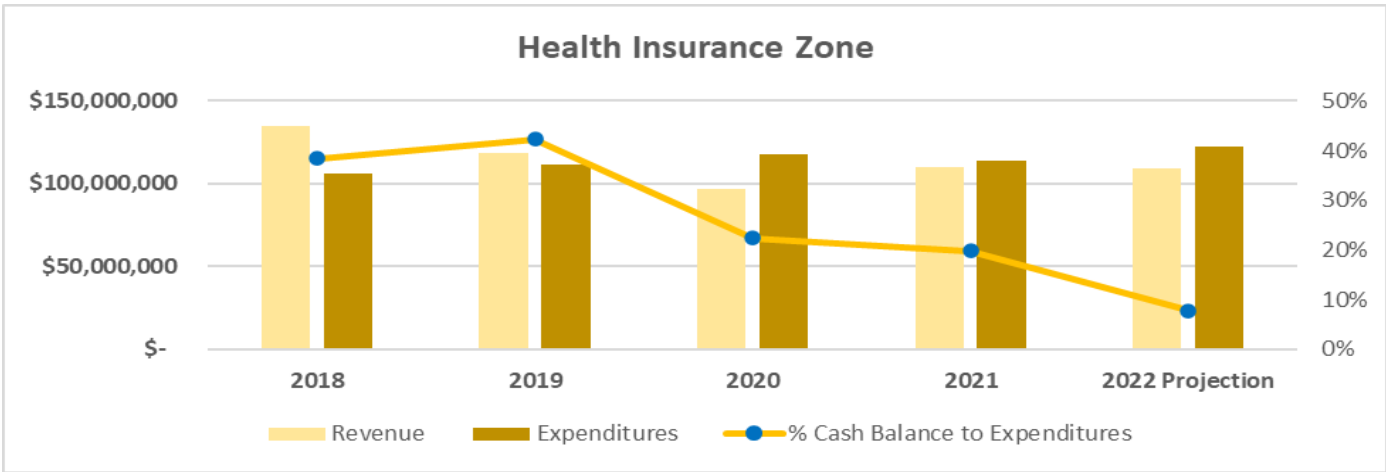
**Enterprise Fund**

**Sanitary Sewer Zone** – The cash balance in the Fund at the end of 2021 was \$42 million. The 2021 revenue and expenditure projections are \$27.4 million and \$25.9 million respectively which result in a projected ending cash balance \$43.6 million.

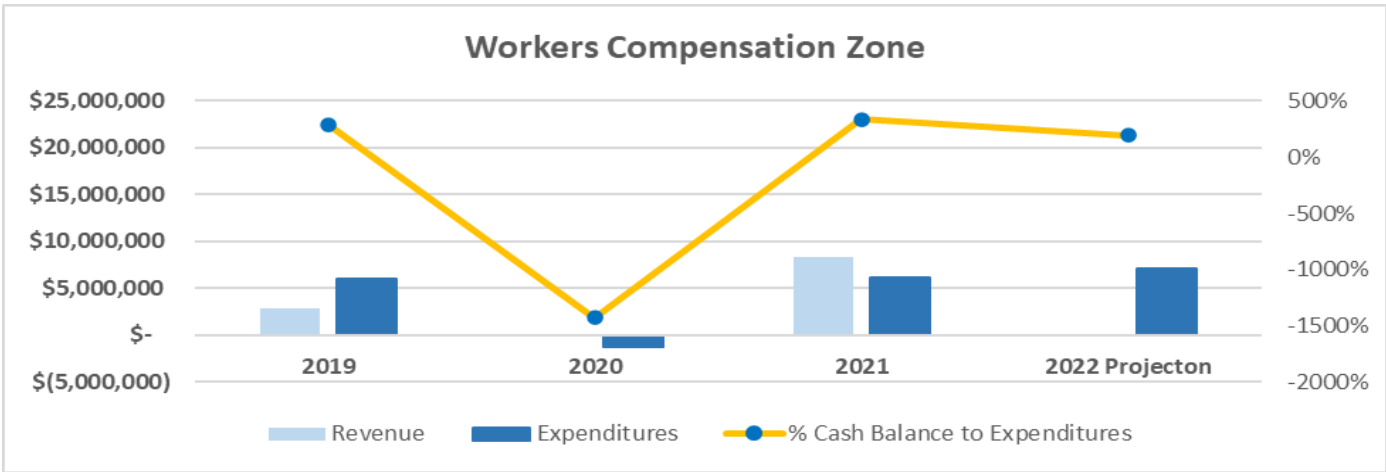


**Internal Service Funds**

**Health Insurance Zone** – This fund 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 \$109.4 million and expenditures are projected to total \$122.5 million. The fund balance is estimated to end 2022 at \$9.5 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 fund 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 \$7.1 million. The fund balance is estimated to end 2022 at \$13.8 million.



Cuyahoga County  
 2022-2026 Budget/Forecast Analysis (1st 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
<b>Beginning Balance</b>	<b>191,824,933</b>	<b>209,483,821</b>	<b>209,483,821</b>	<b>209,483,821</b>	<b>184,064,380</b>	<b>207,846,098</b>	<b>231,641,223</b>	<b>251,620,952</b>
<b>Operating Revenue</b>								
Charges for Services	93,447,656	90,712,905	24,018,761	93,511,479	92,413,542	96,878,839	95,194,591	98,703,449
Fines & Forfeitures	8,689,341	8,586,576	1,851,901	8,174,598	9,243,786	9,310,434	9,377,747	9,445,733
Interest Earnings	7,011,315	7,800,000	2,450,380	9,801,520	9,801,520	9,801,520	9,801,520	9,801,520
Intergovernmental	58,196,059	54,475,158	16,971,584	58,530,406	55,925,226	55,875,226	55,825,226	56,325,226
Licenses & Permits	107,827	102,974	15,326	108,943	108,943	108,943	108,943	108,943
Other Revenue	38,332,874	112,062,679	100,112,242	104,208,953	5,388,845	5,388,845	5,388,845	5,388,845
Other Taxes	6,868,358	8,266,548	1,936,592	8,211,050	9,032,156	9,032,156	9,032,156	9,032,156
Property Tax	27,289,593	31,002,860	16,915,912	31,916,816	37,887,944	37,887,944	37,887,944	37,887,944
Sales Tax	291,311,035	295,384,870	77,464,294	299,959,319	302,958,912	305,988,501	309,048,386	312,138,870
<b>Total Operating Revenue</b>	<b>531,254,058</b>	<b>608,394,570</b>	<b>241,736,992</b>	<b>614,423,084</b>	<b>522,760,874</b>	<b>530,272,408</b>	<b>531,665,358</b>	<b>538,832,686</b>
<b>Operating Expenditures</b>								
Personal Services	273,593,996	289,412,625	81,564,549	291,264,449	299,684,819	307,221,410	311,384,886	318,590,434
Other Expenditures	135,260,891	289,830,636	42,698,889	271,349,481	138,833,110	140,164,857	141,149,942	140,412,009
<b>Total Operating Expenditure</b>	<b>408,854,887</b>	<b>579,243,261</b>	<b>124,263,438</b>	<b>562,613,930</b>	<b>438,517,929</b>	<b>447,386,267</b>	<b>452,534,828</b>	<b>459,002,443</b>
<b>Other Financing Uses</b>	<b>104,740,283</b>	<b>80,816,228</b>	<b>54,746,142</b>	<b>77,228,595</b>	<b>60,461,227</b>	<b>59,091,016</b>	<b>59,150,801</b>	<b>59,086,573</b>
<b>Total Cash Obligations</b>	<b>513,595,170</b>	<b>660,059,489</b>	<b>179,009,580</b>	<b>639,842,525</b>	<b>498,979,156</b>	<b>506,477,283</b>	<b>511,685,629</b>	<b>518,089,016</b>
<b>Ending Cash Balance</b>	<b>209,483,821</b>	<b>157,818,901</b>	<b>272,211,232</b>	<b>184,064,380</b>	<b>207,846,098</b>	<b>231,641,223</b>	<b>251,620,952</b>	<b>272,364,622</b>
<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>				
<b>Reserves on Cash Balance</b>								
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
<b>Total Reserves on Balance</b>	<b>0</b>	<b>8,143,975</b>	<b>0</b>	<b>0</b>	<b>8,143,975</b>	<b>8,143,975</b>	<b>8,143,975</b>	<b>8,143,975</b>

Cuyahoga County  
 2022-2026 Budget/Forecast Analysis (1st 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
<b>County Executive Agencies</b>									
Clerk of Courts	7,777,225	8,186,204	1,900,663	8,028,182	158,022	8,107,352	8,188,496	8,271,670	8,356,924
County Executive	2,111,859	2,344,439	536,572	2,182,631	161,808	2,244,344	2,294,624	2,345,938	2,398,839
Economic Development	8,231,917	2,736,019	2,101,171	5,220,812	(2,484,793)	5,250,966	5,281,785	5,413,284	5,445,481
Fiscal	32,489,904	167,460,482	16,895,404	166,383,065	1,077,417	40,109,582	40,751,821	41,400,731	42,073,357
Human Resources	3,569,078	5,123,290	1,001,342	3,798,822	1,324,468	3,916,227	3,993,368	4,072,219	4,152,813
Information Technology	23,746,076	24,111,583	5,248,890	22,862,661	1,248,922	23,334,185	23,631,091	23,938,066	24,255,351
Innovation and Performance	663,377	762,566	240,024	834,796	(72,230)	857,593	874,191	891,595	909,813
Law Department	5,344,016	5,460,419	3,151,925	5,450,324	10,095	5,507,999	5,549,395	8,591,688	5,634,895
Medical Examiner	14,715,831	14,162,606	3,936,708	14,659,558	(496,952)	15,357,969	15,596,212	15,839,696	16,088,540
Public Safety & Justice Services	2,257,344	2,425,065	563,273	2,402,718	22,347	2,449,208	2,490,431	2,532,557	2,575,608
Public Works	10,139,510	8,252,946	2,633,363	7,803,044	449,902	7,789,161	7,799,137	7,809,341	7,819,775
Sheriff	121,372,181	124,989,592	35,040,648	127,735,904	(2,746,312)	130,314,878	131,876,512	133,473,569	135,106,861
<b>Total County Executive Agencies</b>	<b>232,418,318</b>	<b>366,015,211</b>	<b>73,249,985</b>	<b>367,362,517</b>	<b>(1,347,306)</b>	<b>245,239,464</b>	<b>248,327,063</b>	<b>254,580,354</b>	<b>254,818,257</b>
<b>Elected Officials</b>									
Common Pleas	47,645,203	61,019,077	13,745,078	48,476,384	12,542,693	49,687,961	50,303,238	50,932,700	51,576,689
County Council	2,191,671	2,325,703	598,701	2,221,708	103,995	2,240,194	2,270,807	2,302,109	2,334,113
Court of Appeals	662,756	1,066,462	159,711	720,016	346,446	720,016	720,016	720,016	720,016
Domestic Relations	9,521,650	10,586,609	2,429,078	9,208,194	1,378,415	9,455,850	9,618,716	9,785,190	9,955,357
Juvenile Court	35,334,672	39,010,689	10,986,646	37,967,438	1,043,251	38,479,283	39,002,746	39,538,100	40,085,629
Probate Court	6,764,576	7,328,842	1,900,994	7,033,140	295,702	7,160,201	7,290,121	7,422,959	7,558,790
Prosecutor	37,268,805	43,961,950	11,156,688	40,739,222	3,222,728	42,417,068	43,183,302	43,966,431	44,766,820
<b>Total Elected Officials</b>	<b>139,389,333</b>	<b>165,299,332</b>	<b>40,976,896</b>	<b>146,366,102</b>	<b>18,933,230</b>	<b>150,160,573</b>	<b>152,388,946</b>	<b>154,667,505</b>	<b>156,997,414</b>
<b>Boards and Commissions</b>									
Board of Elections	13,649,566	17,621,716	2,965,941	19,790,490	(2,168,774)	14,721,457	18,495,180	14,864,519	18,297,537
Inspector General	899,946	1,070,444	270,242	957,683	112,761	1,039,535	1,063,488	1,088,171	1,113,615
Internal Audit	688,060	828,861	181,288	715,213	113,648	744,391	761,363	778,938	797,088
Personnel Review Commission	1,940,338	2,010,568	599,441	2,151,061	(140,493)	2,252,743	2,330,298	2,377,488	2,434,905
Planning Commission	2,400,151	3,202,098	630,711	2,740,167	461,931	2,808,770	2,137,961	1,957,655	1,977,774
Public Defender	13,620,409	15,207,062	4,044,357	14,667,653	539,409	13,619,013	13,896,778	14,180,627	14,470,704
Soldiers and Sailors Monument	223,470	299,547	50,296	214,121	85,426	234,794	238,676	242,642	246,700
Veterans Service Commission	3,625,298	7,688,423	1,294,282	7,648,923	39,500	7,697,189	7,746,514	7,796,929	7,848,449
<b>Total Board and Commissions</b>	<b>37,047,238</b>	<b>47,928,719</b>	<b>10,036,558</b>	<b>48,885,311</b>	<b>(956,592)</b>	<b>43,117,892</b>	<b>46,670,258</b>	<b>43,286,969</b>	<b>47,186,772</b>
<b>Total General Fund</b>	<b>408,854,889</b>	<b>579,243,261</b>	<b>124,263,438</b>	<b>562,613,930</b>	<b>16,629,331</b>	<b>438,517,929</b>	<b>447,386,267</b>	<b>452,534,828</b>	<b>459,002,443</b>

**Cuyahoga County**  
**2022-2026 Budget/Forecast Analysis (1st 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	1,336,013	0	0	0
Brownfield Debt Service	928,064	1,034,757	1,059,410	1,059,410	(24,653)	1,090,169	1,077,428	1,091,679	1,141,300
Shaker Square Series 2000A	100,000	155,500	0	91,500	64,000	93,500	95,500	96,500	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	10,267,732	10,257,681	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	4,200,000	0	4,200,000	4,200,000	4,200,000	4,200,000
RTA Bus Subsidy	125,000	0	0	0	0	0	0	0	0
Emergency Management	558,709	796,529	0	875,487	(78,958)	890,732	890,732	890,732	890,732
Cuyahoga Reg Info System	225,465	225,465	0	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	0	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
Fast Copier	0	0	0	0	0	0	0	0	0
Dog & Kennel	0	120,000	120,000	240,000	(120,000)	240,000	240,000	240,000	240,000
Veterans Service Fund	1,745,250	0	4,097,243	4,097,243	(4,097,243)	0	0	0	0
Soil & Water Conservation	125,000	125,000	0	125,000	0	125,000	125,000	125,000	125,000
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
Central Booking	0	3,400,000	0	3,400,000	0	0	0	0	0
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
27th Pay Reserve	0	715,113	0	0	715,113				
<b>Total General Fund Subsidies</b>	<b>104,740,283</b>	<b>80,816,228</b>	<b>54,746,143</b>	<b>77,228,595</b>	<b>3,587,633</b>	<b>60,461,227</b>	<b>59,091,016</b>	<b>59,150,801</b>	<b>59,086,573</b>



Cuyahoga County  
 2022-2026 Budget/Forecast Analysis (1st 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
<b>Beginning Balance</b>	14,444,146	31,653,184	31,653,184	31,653,184	48,235,830	51,984,294	55,149,718	56,890,000
<b>Operating Revenue</b>								
Intergovernmental	24,883,101	16,625,298	0	15,614,181	15,614,181	15,614,181	15,614,181	15,614,181
Other Revenue	0	0	0	0	0	0	0	0
Property Tax	260,321,543	260,084,419	143,293,714	270,365,497	270,365,497	270,365,497	270,365,497	270,365,497
<b>Total Operating Revenue</b>	<b>285,204,644</b>	<b>276,709,717</b>	<b>143,293,714</b>	<b>285,979,678</b>	<b>285,979,678</b>	<b>285,979,678</b>	<b>285,979,678</b>	<b>285,979,678</b>
<b>Operating Expenditures</b>								
Personal Services	0	0	0	0	0	0	0	0
Other Expenditures	3,806,398	4,000,000	2,492,301	4,991,550	4,685,526	4,685,526	4,685,526	4,685,526
<b>Total Operating Expenditures</b>	<b>3,806,398</b>	<b>4,000,000</b>	<b>2,492,301</b>	<b>4,991,550</b>	<b>4,685,526</b>	<b>4,685,526</b>	<b>4,685,526</b>	<b>4,685,526</b>
<b>Other Financing Uses</b>	<b>264,189,205</b>	<b>274,890,944</b>	<b>75,935,659</b>	<b>264,405,482</b>	<b>277,545,688</b>	<b>278,128,728</b>	<b>279,553,870</b>	<b>281,119,573</b>
<b>Total Cash Obligations</b>	<b>267,995,603</b>	<b>278,890,944</b>	<b>78,427,960</b>	<b>269,397,032</b>	<b>282,231,214</b>	<b>282,814,254</b>	<b>284,239,396</b>	<b>285,805,099</b>
<b>Ending Cash Balance</b>	<b>31,653,187</b>	<b>29,471,957</b>	<b>96,518,938</b>	<b>48,235,830</b>	<b>51,984,294</b>	<b>55,149,718</b>	<b>56,890,000</b>	<b>57,064,579</b>
<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 (1st 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
<b>HHS Levy Revenue</b>									
HHS 4.8 Mill Levy	121,204,631	133,787,465	66,475,574	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	76,818,140	147,386,237	4,463,985	147,386,237	147,386,237	147,386,237	147,386,237
<b>Total HHS Levy Revenue</b>	<b>285,204,644</b>	<b>276,709,717</b>	<b>143,293,714</b>	<b>285,979,678</b>	<b>9,269,961</b>	<b>285,979,678</b>	<b>285,979,678</b>	<b>285,979,678</b>	<b>285,979,678</b>
<b>HHS Levy Subsidies</b>									
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	0	21,085,318	(0)	18,303,432	18,543,454	18,788,940	19,040,005
Common Pleas-TASC	1,198,461	1,222,073	0	1,222,073	0	1,234,294	1,246,637	1,259,103	1,271,694
Family Justice Center	230,741	230,741	0	230,741	0	230,741	230,741	230,741	230,741
HHS Administration	3,824,254	4,312,530	0	3,362,530	950,000	4,478,850	4,655,882	4,785,866	5,025,335
HHS CJFS	8,308,964	8,521,831	0	8,526,369	(4,538)	8,526,369	8,526,369	8,526,369	8,526,369
HHS CSEA	7,061,264	5,192,199	0	4,152,199	1,040,000	8,049,532	8,099,615	8,150,970	8,203,619
HHS DCFS	87,833,412	85,569,815	0	92,069,815	(6,500,000)	105,512,432	105,366,261	106,096,502	106,844,781
HHS DSAS	19,972,186	20,521,636	0	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	0	15,148,480	4,100,000	14,694,637	14,712,416	14,730,579	14,749,136
HHS FCFC	3,953,013	5,462,822	0	4,562,822	900,000	5,109,794	5,127,645	5,145,897	5,164,558
HHS Homeless	17,656,920	10,728,234	1,105	10,728,234	0	9,448,695	9,460,205	9,471,970	9,483,998
HHS Other Programs	1,060,878	601,075	0	601,075	0	542,910	542,910	542,910	542,910
HHS Re-Entry	2,722,045	2,813,221	0	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	0	222,300	0	222,300	222,300	222,300	222,300
Public Safety-Witness Victims	2,027,381	2,223,010	0	2,223,010	0	2,227,186	2,259,814	2,293,183	2,327,313
Workforce Development	1,500,000	1,000,000	0	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Repayment to General Fund	0	10,000,000	0	0	10,000,000	0	0	0	0
<b>Total HHS Levy Subsidies</b>	<b>264,189,205</b>	<b>274,890,944</b>	<b>75,936,764</b>	<b>264,405,482</b>	<b>10,485,462</b>	<b>277,545,688</b>	<b>278,128,728</b>	<b>279,553,870</b>	<b>281,119,573</b>
<b>Operating Surplus/Deficit</b>	<b>21,015,439</b>	<b>1,818,773</b>	<b>67,356,950</b>	<b>21,574,196</b>	<b>(1,215,501)</b>	<b>8,433,990</b>	<b>7,850,950</b>	<b>6,425,808</b>	<b>4,860,105</b>

Cuyahoga County  
 2022-2026 Budget/Forecast Analysis (1st 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
<b>Beginning Balance</b>	<b>916,876,291</b>	<b>1,089,887,884</b>	<b>1,089,887,884</b>	<b>1,089,887,884</b>	<b>1,065,126,118</b>	<b>1,096,386,195</b>	<b>1,116,369,393</b>	<b>1,131,182,808</b>
<b>Operating Revenue</b>								
Charges for Services	296,149,266	352,541,418	91,015,776	316,239,594	329,023,445	342,522,806	346,248,349	348,540,594
Fines & Forfeitures	12,436,776	12,128,270	2,770,675	11,775,283	12,918,487	12,985,135	13,052,448	13,120,434
Interest Earnings	8,435,747	8,470,505	2,706,380	11,205,447	11,223,267	11,245,493	11,291,915	11,311,239
Intergovernmental	615,585,411	416,509,848	152,426,823	404,302,096	406,304,866	406,487,010	405,688,316	407,197,439
Licenses & Permits	2,796,456	2,097,638	616,659	2,155,511	2,155,511	2,155,511	2,155,511	2,155,511
Other Revenue	56,494,168	15,564,244	2,419,297	110,727,396	11,907,287	11,907,287	11,907,287	11,907,287
Other Taxes	36,931,168	91,832,564	12,739,420	50,488,700	52,847,503	54,033,492	54,457,689	61,896,246
Property Tax	421,848,240	389,206,133	221,833,335	424,933,346	426,734,055	429,984,055	431,629,055	431,304,055
Sales Tax	304,002,112	316,540,352	81,480,429	311,424,932	314,431,031	316,765,059	314,197,205	322,500,570
<b>Total Operating Revenue</b>	<b>1,754,679,344</b>	<b>1,604,890,972</b>	<b>568,008,794</b>	<b>1,643,252,305</b>	<b>1,567,545,452</b>	<b>1,588,085,848</b>	<b>1,590,627,775</b>	<b>1,609,933,375</b>
<b>Operating Expenditures</b>								
Personal Services	597,206,630	611,529,391	166,773,190	598,363,417	614,679,997	625,438,598	634,578,993	646,563,280
Other Expenditures	984,461,121	1,162,014,876	274,253,117	1,069,650,654	921,605,378	942,664,052	941,235,367	929,903,498
<b>Total Operating Expenditures</b>	<b>1,581,667,751</b>	<b>1,773,544,267</b>	<b>441,026,307</b>	<b>1,668,014,071</b>	<b>1,536,285,375</b>	<b>1,568,102,650</b>	<b>1,575,814,360</b>	<b>1,576,466,778</b>
<b>Other Financing Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Cash Obligations</b>	<b>1,581,667,751</b>	<b>1,773,544,267</b>	<b>441,026,307</b>	<b>1,668,014,071</b>	<b>1,536,285,375</b>	<b>1,568,102,650</b>	<b>1,575,814,360</b>	<b>1,576,466,778</b>
<b>Ending Cash Balance</b>	<b>1,089,887,884</b>	<b>921,234,589</b>	<b>1,216,870,371</b>	<b>1,065,126,118</b>	<b>1,096,386,195</b>	<b>1,116,369,393</b>	<b>1,131,182,808</b>	<b>1,164,649,405</b>
<b>Reserves on Cash Balance</b>								
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
<b>Total Reserves on Balance</b>	<b>0</b>	<b>8,893,975</b>	<b>0</b>	<b>0</b>	<b>8,893,975</b>	<b>8,893,975</b>	<b>8,893,975</b>	<b>8,893,975</b>

**Cuyahoga County**  
**2022-2026 Budget/Forecast Analysis (1st 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
<b>County Executive Agencies</b>									
Executive	16,979,468	2,623,577	3,069,424	2,628,463	(4,886)	2,490,253	2,540,572	2,591,925	2,644,866
Clerk of Courts	7,777,225	8,186,204	1,900,663	8,028,182	158,022	8,107,352	8,188,496	8,271,670	8,356,924
Development	75,484,213	9,614,048	11,499,528	22,475,167	(12,861,119)	26,508,840	39,476,961	40,117,560	27,599,760
Fiscal	221,840,605	385,362,008	93,591,742	361,051,869	24,310,139	215,742,853	222,411,618	221,296,932	220,956,742
Health and Human Services	377,026,142	380,796,492	85,074,492	353,678,752	27,117,740	357,805,747	358,872,982	360,836,421	362,954,900
Human Resources	123,715,693	137,019,162	28,810,879	133,396,937	3,622,225	133,556,337	133,708,628	133,813,194	133,920,079
Information Technology	26,206,131	24,628,558	6,338,790	24,254,579	373,979	25,354,330	25,673,258	26,003,014	26,343,868
Innovation	776,833	762,566	240,024	834,796	(72,230)	857,593	874,191	891,595	909,813
Law Department	5,344,016	5,460,419	3,151,925	5,450,324	10,095	5,507,999	5,549,395	8,591,688	5,634,895
Medical Examiner	15,104,860	14,256,143	4,132,747	15,049,535	(793,392)	15,756,554	16,003,598	16,256,086	16,514,140
Public Safety & Justice Serv.	14,057,201	10,098,660	2,867,848	8,335,467	1,763,193	8,502,574	8,615,516	8,731,022	8,849,150
Public Works	85,178,717	61,509,054	25,366,014	59,375,184	2,133,870	59,972,422	60,247,897	60,530,099	60,819,204
Public Works-County Airport	6,002,621	1,537,924	717,276	1,264,455	273,469	1,227,857	1,233,780	1,239,854	1,246,082
Public Works-Parking Garage	1,708,631	4,210,298	621,639	3,216,588	993,710	3,225,338	3,233,067	3,234,688	3,240,373
Public Works-Road & Bridge	23,866,567	53,458,888	7,317,211	27,609,765	25,849,123	27,905,231	28,987,779	28,274,416	29,365,231
Public Works-Sanitary Eng.	25,433,599	34,810,848	6,028,561	24,931,867	9,878,981	25,207,097	25,340,645	25,477,459	25,617,618
Sheriff	133,593,944	136,520,052	39,466,284	143,072,365	(6,552,313)	145,923,743	147,605,477	149,325,616	151,085,039
<b>Total County Executive Agencies</b>	<b>1,160,096,466</b>	<b>1,270,854,901</b>	<b>320,195,049</b>	<b>1,194,654,295</b>	<b>76,200,606</b>	<b>1,063,652,120</b>	<b>1,088,563,860</b>	<b>1,095,483,239</b>	<b>1,086,058,684</b>
<b>Elected Officials</b>									
Common Pleas Court	58,328,500	64,249,223	16,554,701	49,231,420	15,017,803	50,534,045	51,204,621	51,890,629	52,592,437
Community Based Correction Bd	5,099,551	5,552,456	1,316,938	5,267,752	284,704	5,267,752	5,267,752	5,267,752	5,267,752
County Council	2,191,671	2,325,703	598,701	2,221,708	103,995	2,240,194	2,270,807	2,302,109	2,334,113
Court of Appeals	706,272	1,081,462	159,711	720,016	361,446	720,016	720,016	720,016	720,016
Domestic Relations Court	9,585,358	10,601,609	2,447,319	9,209,874	1,391,735	9,457,530	9,620,396	9,786,870	9,957,037
Juvenile Court	57,090,869	63,501,987	16,810,526	57,280,111	6,221,876	58,045,469	58,808,954	59,589,794	60,388,388
Probate Court	7,628,084	8,540,722	2,129,567	7,784,147	756,575	7,911,208	8,041,128	8,173,966	8,309,797
Prosecutor	43,324,309	48,118,591	13,008,814	44,741,522	3,377,069	46,421,476	47,233,206	48,062,852	48,910,806
<b>Total Elected Officials</b>	<b>183,954,614</b>	<b>203,971,753</b>	<b>53,026,278</b>	<b>176,456,550</b>	<b>27,515,203</b>	<b>180,597,690</b>	<b>183,166,880</b>	<b>185,793,988</b>	<b>188,480,346</b>
<b>Boards and Commissions</b>									
ADAMHS Board	61,920,703	75,431,435	19,466,654	75,382,701	48,734	75,447,356	75,513,511	75,581,208	75,650,480
Board of Develop. Disabilities	115,056,997	153,506,570	32,535,045	153,506,570	(0)	154,372,259	155,256,010	156,158,004	157,079,229
Board of Elections	14,727,139	17,635,558	2,965,691	19,790,490	(2,154,932)	14,721,457	18,495,180	14,864,519	18,297,537
Board of Revision	2,457,341	2,351,258	494,331	2,021,463	329,795	2,177,216	1,920,441	2,406,138	2,470,996
Inspector General	916,274	1,107,157	270,779	1,005,978	101,179	1,087,830	1,111,783	1,136,466	1,161,910
Internal Audit	688,060	828,861	181,288	715,213	113,648	744,391	761,363	778,938	797,088
Law Library	470,051	523,359	155,311	487,950	35,409	489,348	495,683	502,161	508,782
Personnel Review Commission	1,940,338	2,010,568	599,441	2,151,061	(140,493)	2,252,743	2,330,298	2,377,488	2,434,905
Planning Commission	2,400,151	3,202,098	630,711	2,740,167	461,931	2,808,770	2,137,961	1,957,655	1,977,774
Public Defender	15,856,162	17,680,431	4,686,778	17,038,387	642,044	15,766,269	16,090,340	16,421,526	16,759,988
Soldiers and Sailors Monument	223,470	374,547	50,296	214,121	160,426	234,794	238,676	242,642	246,700
Solid Waste Management Dist.	1,984,208	2,514,122	503,920	2,023,527	490,595	2,057,248	2,076,734	2,096,903	4,457,787
Veterans Service Commission	3,951,142	8,273,423	1,294,282	7,648,923	624,500	7,697,189	7,746,514	7,796,929	7,848,449
Workforce Development	15,024,635	13,278,226	3,970,451	12,176,675	1,101,551	12,178,695	12,197,416	12,216,556	12,236,123
<b>Total Board and Commissions</b>	<b>237,616,671</b>	<b>298,717,612</b>	<b>67,804,979</b>	<b>296,903,226</b>	<b>1,814,386</b>	<b>292,035,565</b>	<b>296,371,910</b>	<b>294,537,133</b>	<b>301,927,748</b>
<b>Total All Funds</b>	<b>1,581,667,751</b>	<b>1,773,544,267</b>	<b>441,026,307</b>	<b>1,668,014,071</b>	<b>105,530,196</b>	<b>1,536,285,375</b>	<b>1,568,102,650</b>	<b>1,575,814,360</b>	<b>1,576,466,778</b>