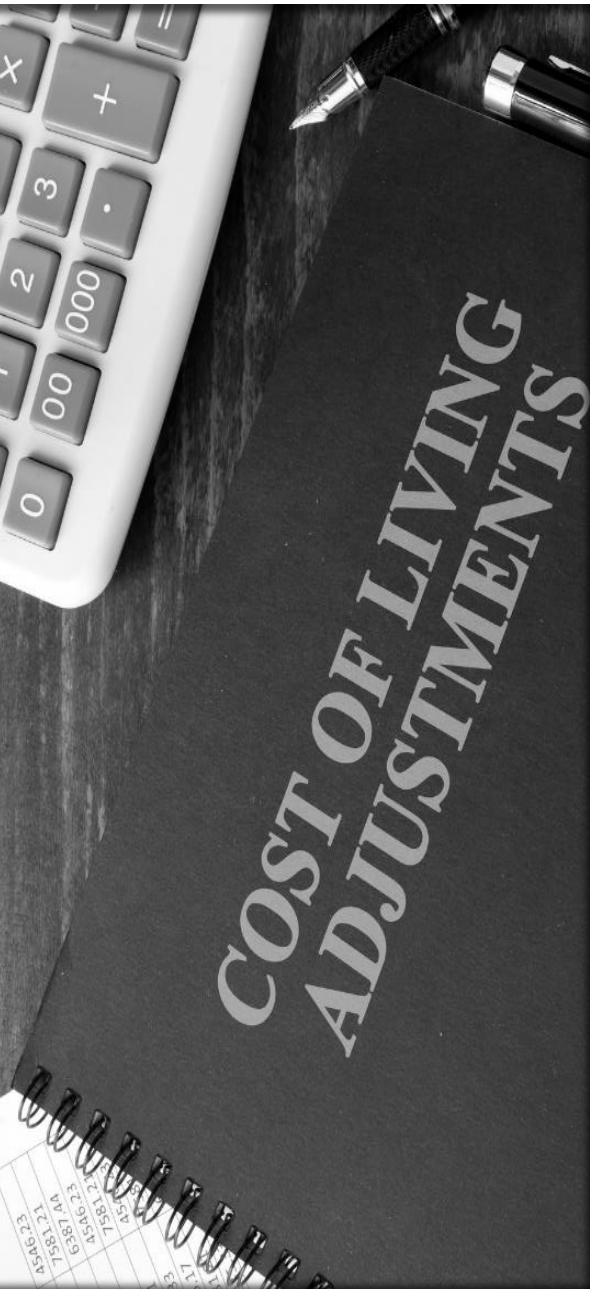




2022 3rd Quarter Budget Update



3rd 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 (ARPA) 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 the 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
- Received credit ratings of AA/Stable from S&P Global and Aa stable from Moody's Investor Services for the \$30.6 million series 2022A Economic Development Revenue Bonds
- Sold \$30.6 million in Economic Development Revenue Bonds, Series 2022A for renovations at the Convention Center
- Received \$9.7 million from Ohio Department of Development, Office of BroadbandOhio to bring high speed internet access to residents of Cuyahoga County

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.

During the 2022-2023 Budget Update Hearing, questions were asked about the Sheriff's Office overtime. Overtime was not included in the 2022-2023 Biennial Budget (*overtime has never been included in previous budgets dating back many years*). While overtime was not budgeted, the budget did include salaries and benefits for vacant positions which still have not been filled (*despite best efforts*). Although the 2022 3rd Quarter Budget Update projects a deficit in the Sheriff's Office of \$13.8 million, the **General Fund is projected to end 2022 with an operating surplus of \$97.9 million (inclusive of a deficit in the Sheriff's Office)**. This brings the projected **ending cash balance in the General Fund to \$307.4 million**, the highest ever.

Total revenue is projected to total \$777.3 million in 2022, which is \$49 million or 6.7%, more than what was anticipated in the budget. **Total Expenditures are projected to total \$679.4 million**, which is \$138.5 million or 16.9% under 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 \$777.3 million. This is 6.7% higher than what was estimated in the budget. Larger surpluses are projected in sales taxes, charges for services and intergovernmental revenue. The sections below discuss the performance of each category of revenue to the County's General Operating Fund.

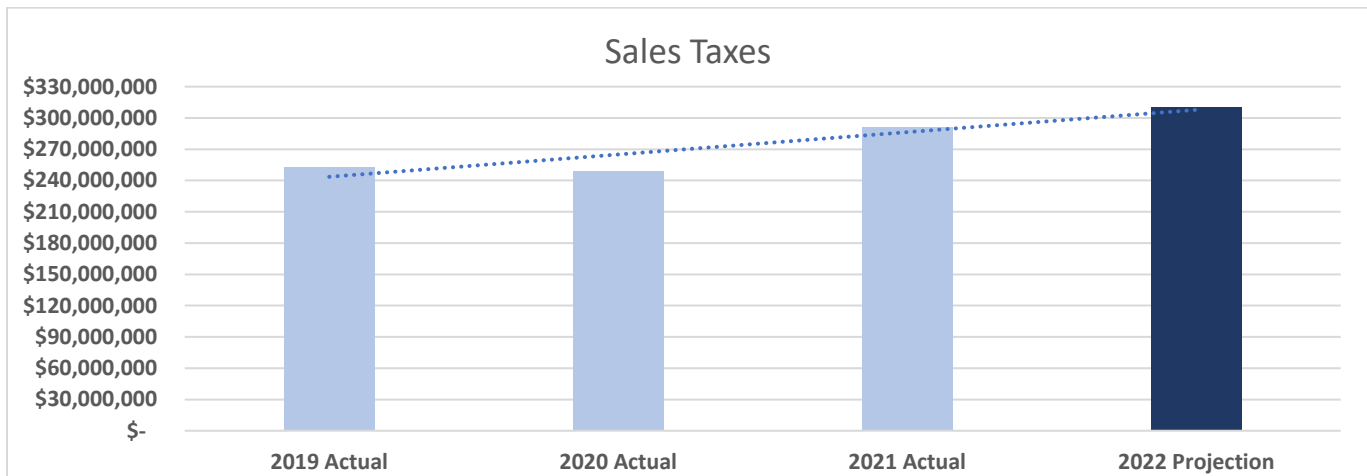
Revenue	2022 Budget	2022 Actual	2022 Projection	Budget Variance	% Variance
Property Tax	\$31,002,860	\$31,061,128	\$31,089,284	\$86,424	0.3%
Sales & Use	\$295,384,870	\$229,836,717	\$309,966,392	\$14,581,522	4.9%
Licenses & Permits	\$102,974	\$56,251	\$107,415	\$4,441	4.3%
Fines & Forfeitures	\$8,586,576	\$6,325,662	\$7,821,870	-\$764,707	-8.9%
Charges for Services	\$90,712,905	\$85,713,919	\$104,356,643	\$13,643,738	15.0%
Intergovernmental	\$54,475,158	\$58,008,279	\$75,175,520	\$20,700,362	38.0%
Other Revenue	\$240,278,355	\$230,369,228	\$239,626,378	-\$651,977	-0.3%
Interest Earnings	\$7,800,000	\$6,894,428	\$9,192,571	\$1,392,571	17.9%
Total	\$728,343,699	\$648,265,613	\$777,336,073	\$48,992,374	6.7%

Sales Tax

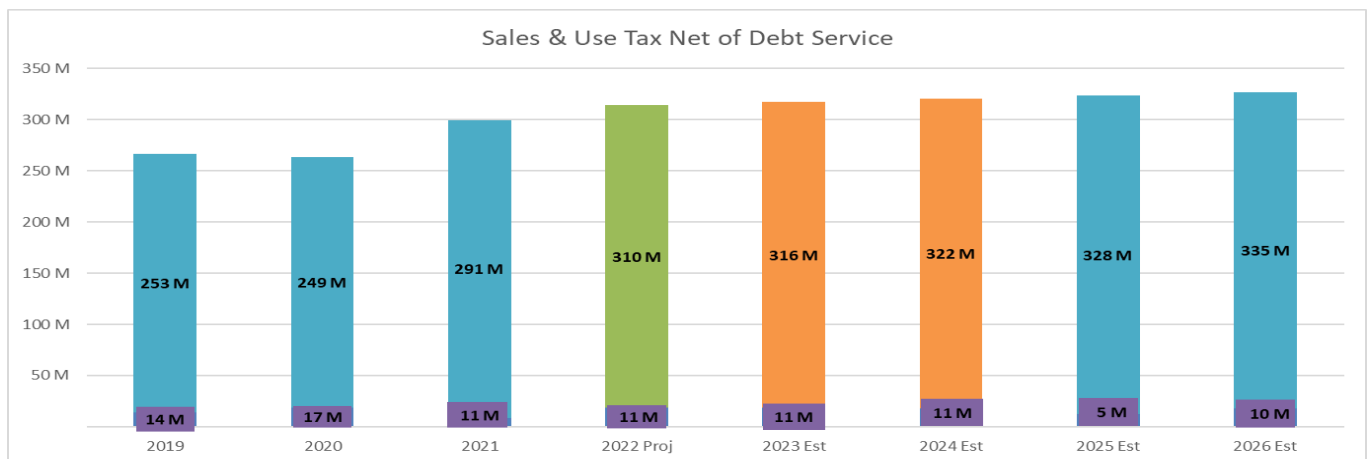
Through the 3rd Quarter of the year, the County has collected \$236 million in combined sales tax revenue. This is a 6.6% increase from what was collected during the same period in 2021. Sales tax collections through October 2022 total \$261.8 million or 5.4% higher than the same time last year.

Sales Tax revenue is projected to total \$319.4 million in 2022. This is \$2.9 million or just .9% more than what was expected in the 2022 budget and \$19.5 million or 6.5% more than 2021. This estimate assumes sales tax 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 \$310 million in 2022, which is approximately 40% of the fund’s total revenue (based on 3rd Quarter estimates). In previous years, Sales Tax represented more than 55% of total General Operating Fund revenue. While the 2022 estimate is \$14.6 million or 4.9% more than budget, actual Sales Tax revenue is up \$15.6 million or 7.3% over 3rd 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.

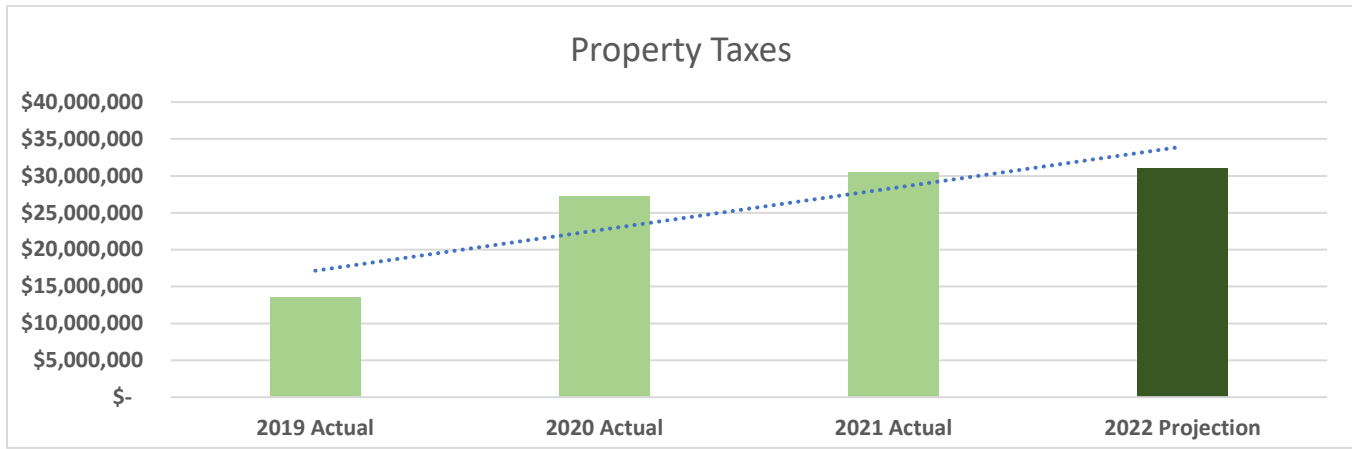


There are four outstanding debt issues that are backed by the County's sales tax. As required by the terms of the Trust Indenture, and as supplemented for each issue, the County's sales tax revenue is distributed from the State to the trustee for all the County's Sales Tax Revenue Bonds. The trustee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

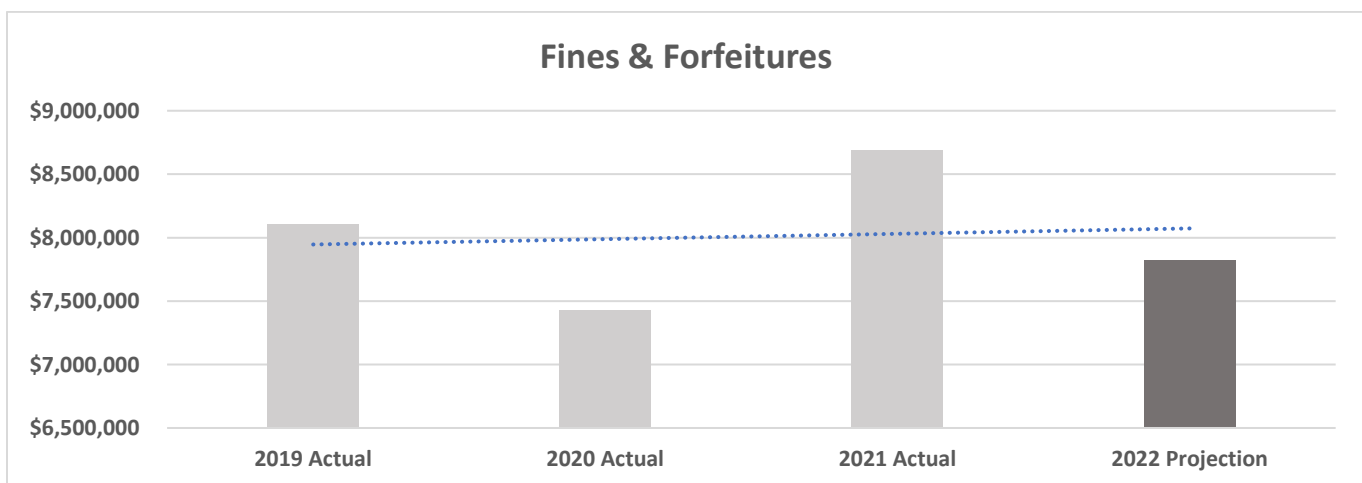
The County's Fiscal Office, through the County Treasurer, collects approximately \$3 billion annually in property tax revenue, the majority of which is distributed to school districts, libraries, and municipalities. Approximately 18% of total taxes collected are retained by the County, 5.7% of which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



Property Tax revenue to the General Fund is estimated to total \$31.1 million which is 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

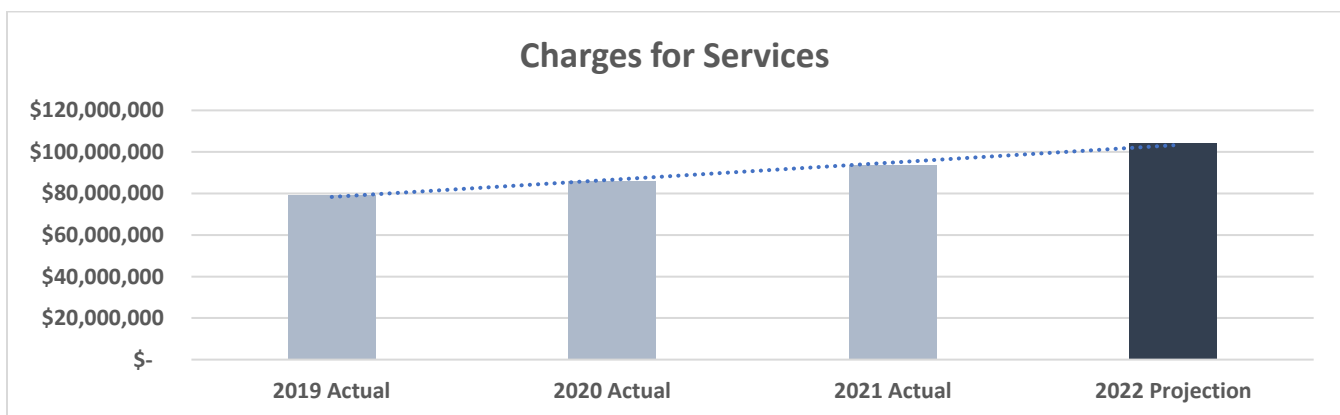
Fines and Forfeiture revenue is projected to total \$7.8 million, which is \$764,707 or 8.9% less than what was assumed in the budget. While the 2022 budget assumed no change in the total collected, current activity in the courts continues below normal levels. This revenue is derived primarily from costs 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 14,975 through the 2nd Quarter 2022, a 10.1% increase over the number of filings during the same period last year. Criminal filings increased during this period by 6.8% (approximately 413 cases) compared to 2021, while Civil filings increased by 12.7% (approximately 955 cases) during the same time period.
- **Domestic Relations Court** – Filings in Domestic Relations Court have steadily increased through the first eight months of the year by 30.09%. 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 16,453 individuals by the end of 2022, which is a 1% increase from 2021 and a 19.7% 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 108.62% efficiency as of August.
- **Juvenile Court** – The Court continues to navigate pandemic-related challenges while continuing to provide all normal operations and demonstrate growth through the third 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 7,146 new official case filings and the Detention Center maintained an average daily population of 145 youth which is an increase of 6 from second 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.

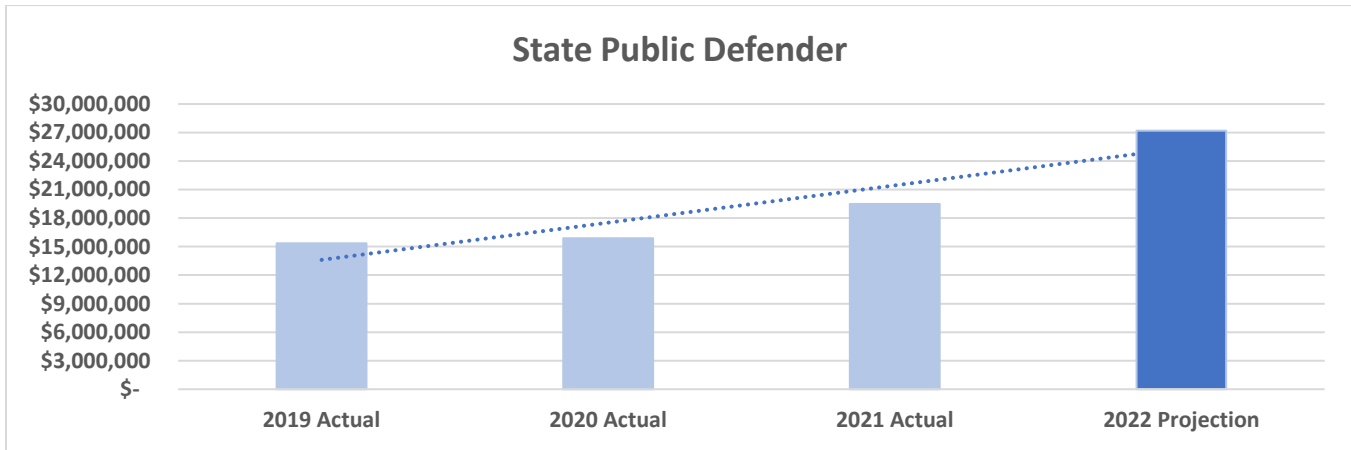
Charges for Services

Charges for Services revenue is projected to total \$104.4 million in 2022, which is \$13.6 million or 15% more than what was estimated in the budget. Surpluses are projected in Conveyance fees \$3.6 million, Board of Elections charges \$2.8 million and Sheriff’s fees \$4.3 million.

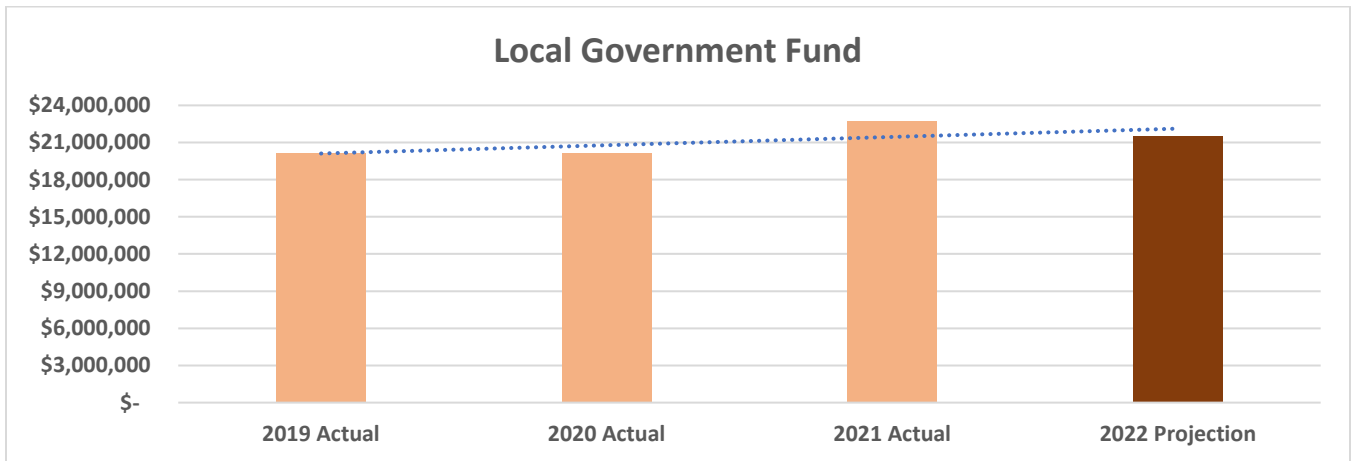


Other Intergovernmental

Other Intergovernmental revenue is projected to total \$75.2 million in 2022, which is \$20.7 million or 38% 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 \$27.2 million. The 2022 budget assumed 100% reimbursement but in May this rate decreased to 90%. The 2022 budget assumed \$17.9 million in State Public Defender reimbursements.



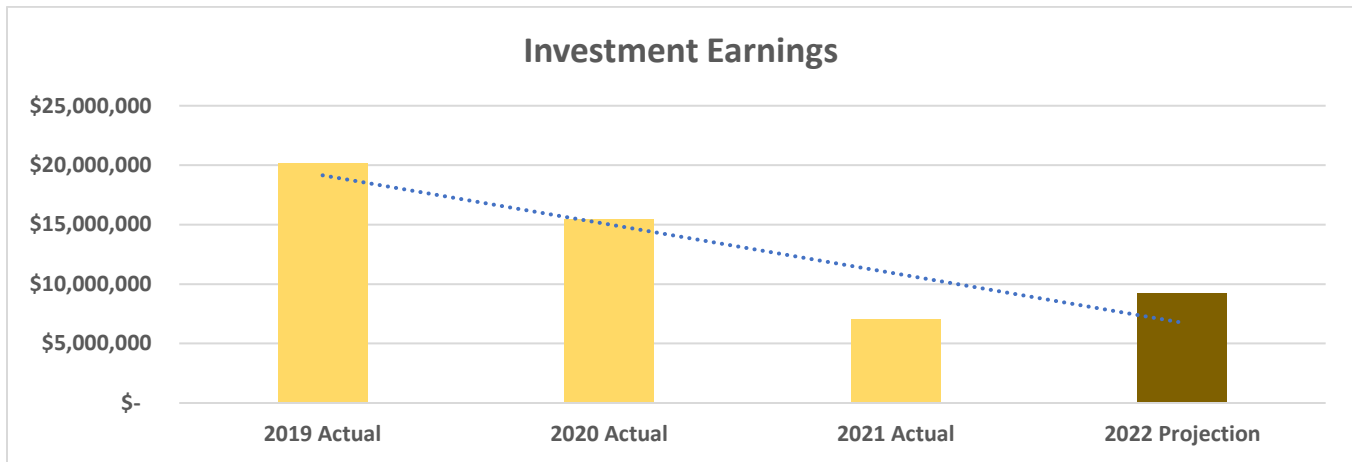
Also included is revenue derived from the **Local Government Fund (LGF)** which is estimated to total \$21.5 million in 2022. The budget was calculated based on the allocation from the State. The LGF is supported by 1.68% of general tax revenue collected by the State. The 2022 budget assumed \$21.5 million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



Also included is \$9.7 million in state revenue from Ohio Department of Development, Office of BroadbandOhio to bring high speed internet access to residents of Cuyahoga County.

Investment Earnings

Investment Earnings are estimated to total \$9.2 million in 2022, which is \$1.4 million or 17.9% more than what was estimated in the budget. Presently, the value of the County's investment portfolio totals \$918.9 million.

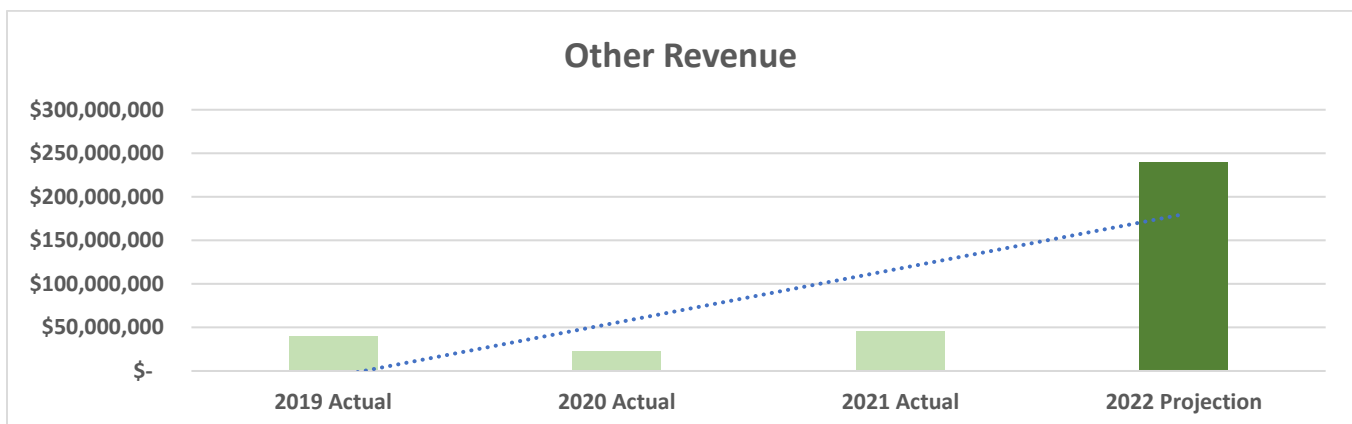


Other Revenue/Taxes

Other Revenue/Taxes is projected to total \$239.6 million in 2022, which is \$651,977 or 0.3% 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
- \$10.1 million in Bed Taxes
- \$5.9 million in Board of Election Reimbursements
- \$218.8 million transfer from the American Rescue Plan Act (ARPA) Fund

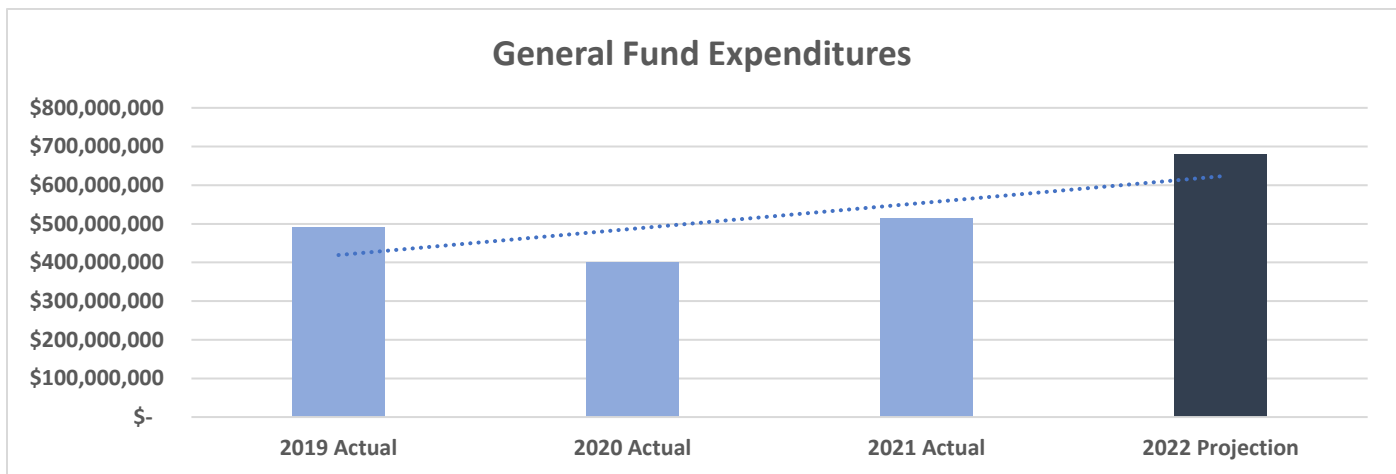
It is important to note that the \$10 million budgeted transfer from the Health and Human Services Levy is not included in this estimate.



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 \$594.1 million, which is \$132.3 million or 18.2% under budget. While personal services are projected to end 2022 with a deficit of \$12.5 million or 4.3% more than budget, other expenditures are projected to end 2022 with a surplus of \$144.8 million or 33.5% under budget. Subsidies to other funds are projected to total \$85.3 million which is \$6.2 million or 6.7% 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	\$239,106,478	\$306,447,347	-\$12,538,302	-4.3%
Other Expenditures	\$432,533,251	\$169,752,837	\$287,697,291	\$144,835,960	33.5%
Total Expenditures	\$726,442,296	\$408,859,315	\$594,144,638	\$132,297,658	18.2%
Subsidies to Other Funds	\$91,417,498	\$79,708,063	\$85,253,614	\$6,163,885	6.7%



Departmental Budget Variances

The departments with significant budget variances include:

Fiscal - \$137.3 million surplus

This surplus is primarily projected underspending of the ARPA funding that was transferred to the General Fund.

Information Technology - \$1.9 million deficit

This deficit will be reduced in October when \$2.7 million in Council approved appropriations are added to the budget. This projected deficit results from additional security (Incident Response), engineering (Microsoft & Zoom licenses), applications (payments to contractors for unfilled positions) and communications (AT&T to support remote work).

Medical Examiner - \$2.3 million deficit

This deficit will be reduced in October when \$2.8 million in Council approved appropriations are added to the budget. This majority of this deficit is due to additional staff, collective bargaining and non-bargaining pay increases, increases to the body transportation contract, computer and equipment upgrades and additional medical lab supplies.

Public Works - \$2.4 million surplus

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

Sheriff - \$13.8 million deficit

The majority of this deficit is due to overtime. The Sheriff's Office has incurred \$9.2 million in overtime charges as of September 30, 2022. Higher space maintenance charges added \$2.6 million to the overall deficit.

Court of Common Pleas – \$1.8 million surplus

This surplus is primarily in assigned counsel. The Court anticipates the recently approved increases to assigned counsel rates as well as an increase in the number of in-person court cases will continue to reduce this overall surplus by the end of 2022.

Prosecutor - \$2.8 million surplus

The majority of this surplus or \$1.7 million is in Personal Services. This is largely due to vacancies, from both continued attrition and difficulty filling positions. The remainder of the surplus is in Outside Counsel and contractual services.

Board of Elections - \$2.8 million surplus

The majority of this surplus is in the Special Election budget due to lower than expected spending. The Primary and General Election budgets also experienced lower spending due to required statutory planning for max turnout.

Subsidies to Other Funds

General Fund subsidies to other County funds are projected to total \$85.2 million in 2022, which is \$6.2 million or 6.7% 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

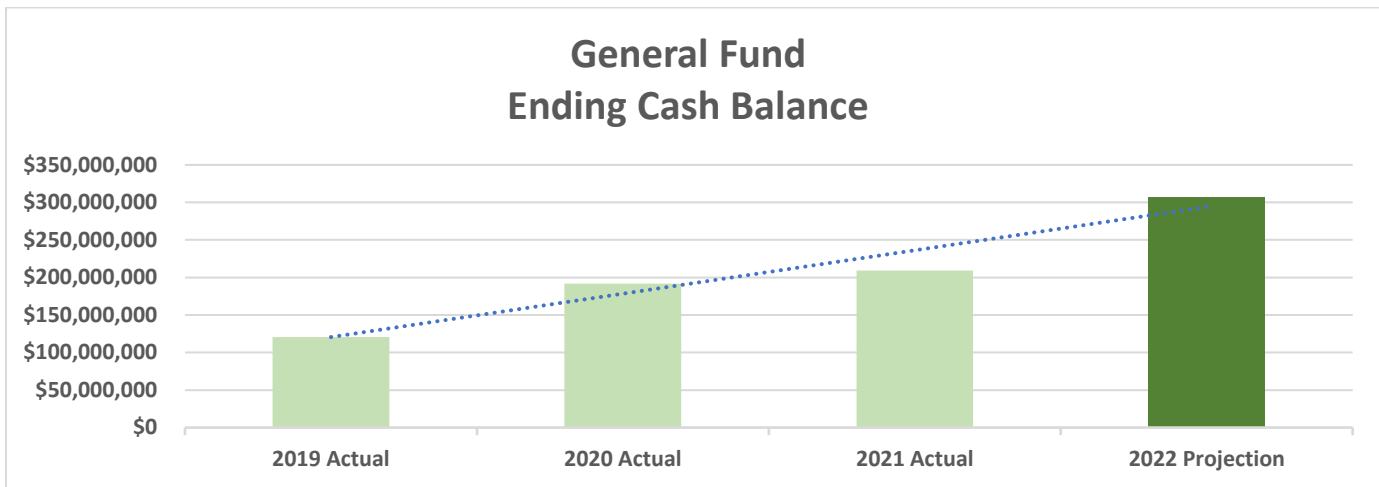
Reserves on Balance

There are no projected reserves at 3rd quarter for the General Operating Fund.

Ending Cash Balance

The 2022 General Fund revenue and expenditures are projected to total \$777.3 million and \$679.4 million, respectively. The ending cash balance in the General Fund is projected to total \$307.4 million, which is \$182.8 million over the cash reserve requirement. As of the 3rd 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	\$728,343,698	\$641,371,185	\$777,336,073	\$48,992,375
Operating Expenditures	\$726,442,296	\$408,859,315	\$594,144,538	\$132,297,658
Subsidies to Other Funds	\$91,417,498	\$79,708,063	\$85,253,614	\$6,163,885
Ending Cash Balance	\$119,967,725	\$362,287,627	\$307,421,642	\$187,453,917
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.

As of the 3rd Quarter, the Health and Human Service Levy Fund is projected to end the year with an operating deficit – defined as total expenditures greater than total revenue – of \$4.8 million.

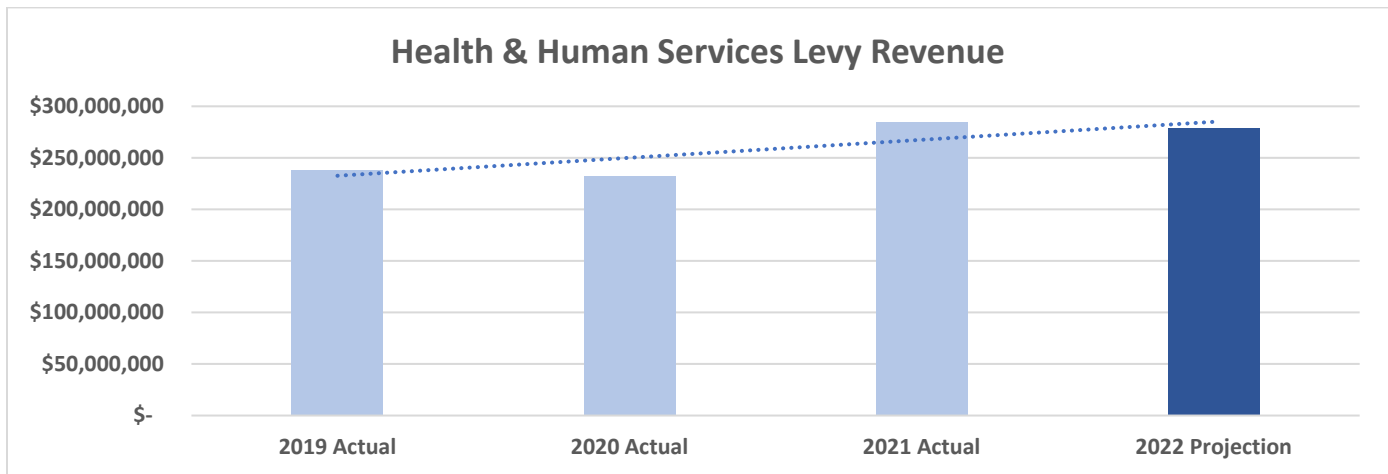
Revenue Discussion

Overall revenue is projected to total \$279.1 million, which is a \$2.3 million or 0.9% more than the current budget.

Revenue	2022 Budget	2022 Actual	2022 Projection	Budget Variance	% Variance
Intergovernmental	\$16,625,298	\$16,057,652	\$16,057,652	-\$567,646	-3.4%
Property Taxes	\$260,084,413	\$262,798,455	\$263,017,349	\$2,932,936	1.1%
Total	\$276,709,711	\$278,856,107	\$279,075,001	\$2,365,290	0.9%

Property Tax revenue generated by the County’s two levies is projected to total \$263.0 million, which is \$2.9 million or 1.1% 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.

Other Intergovernmental revenue is projected to total \$16.1 million, which is \$567,646 or 3.4% 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 \$283.8 million which is \$1.9 million or 0.7% more than what was assumed in the budget.**

Expenditures/Subsidies	2022 Budget	2022 Actual	2022 Projection	Budget Variance	% Variance
Other Expenditures	\$4,166,000	\$4,165,003	\$4,991,550	-\$825,550	-19.8%
Subsidies to Other Funds	\$277,802,962	\$176,342,261	\$278,856,925	-\$1,053,963	-0.4%
Total Expenditures/Subsidies	\$281,968,962	\$180,507,264	\$283,848,475	-\$1,879,513	-0.7%

Other Expenditures for tax collection fees are projected to total \$5.0 million which is \$825,550 or 19.8% over what was assumed in the budget. Subsidies to other funds are projected at \$282.3 million which is \$2.8 million or 1% less than budget. The majority of the departments have deficits due to the 1% cost of living adjustments

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

Juvenile Court - \$2.0 million surplus

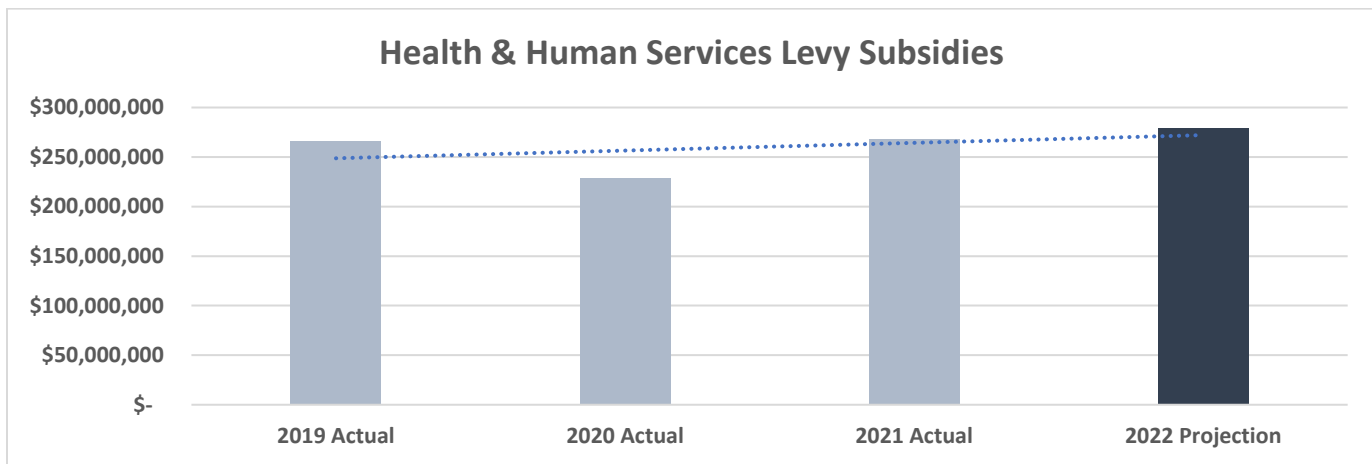
The surplus is primarily due to underspending in contractual services.

HHS-Children & Family Services - \$11.6 million deficit

This projected deficit is due to increased costs for board and care of children in county custody, the 1% cost-of-living adjustment that was approved in July and the recently approved wage rate adjustments for social workers. The majority of this 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

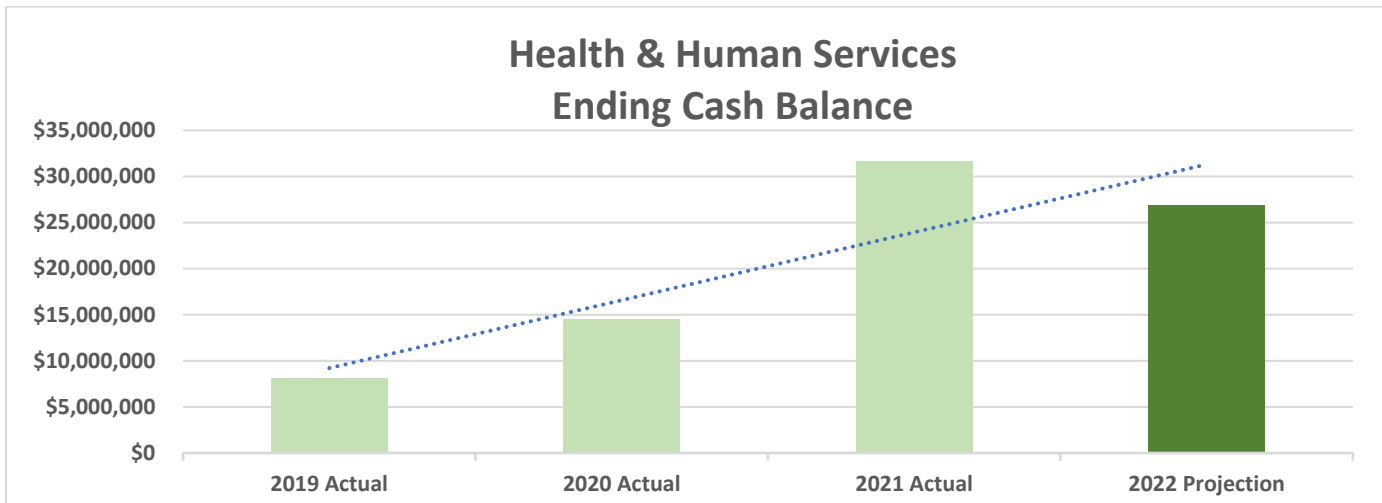
This budgeted repayment to the General Fund is not projected to be paid as of 3rd quarter.



Ending Cash Balance

The HHS Levy Fund is projected to end 2022 with a cash balance of \$26.9 million which is \$80,150 over the cash reserve requirement. The reserve requirement prescribed in Section 707.01 is 10% of last year’s total expenditures. Based on 3rd quarter estimates, the ending cash balance is projected to be 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	\$278,856,107	\$279,075,001	\$2,365,290
Expenditures/Subsidies	\$281,968,962	\$180,507,264	\$283,848,475	-\$1,879,513
Ending Cash Balance	\$26,393,933	\$130,002,027	\$26,879,710	\$485,777
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 \$1.74 billion, which is \$75.6 million or 4.5% over what was estimated in the budget. Significant variances from budget include:

General Fund:

General Fund Zones - \$49 million surplus

Please see General Fund Revenue Discussion on pages 3-9.

Special Revenue Funds:

Community Development Zone – \$19 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 - \$2.4 million surplus

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

Expenditure Discussion

All Funds expenditures are projected to total \$1.71 billion in 2022, which is \$315.3 million or 15.6% less than what was estimated in the budget. With a few exceptions, surpluses are projected in the All Funds budgets throughout the County’s agencies and departments. Significant variances in agency budgets include:

General Fund:

General Fund Zones - \$138.4 million surplus

Please see General Fund Expenditure Discussion on pages 10-11.

Special Revenue Funds:

Development - \$75.6 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 – \$8.6 million surplus

Surpluses are projected in several of the Fiscal Office’s special revenue funds. A surplus of \$1 million is projected in the Delinquent Real Estate Assessment fund and \$3.8 million in the Real Estate Assessment fund (Harris real property system).

Health & Human Services - \$25.7 million surplus

Surpluses are projected in all HHS divisions due to vacancies and underspending spending on contracts and professional services. This includes 53 Support Officer vacancies in Child Support, 177 Social Workers vacancies in Children & Family Services, 59 Case Worker vacancies in Cuyahoga Job & Family Services and 3 Social Worker vacancies in Senior & Adult Services.

Human Resources - \$12.9 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 - \$36.4 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 - \$12.6 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.

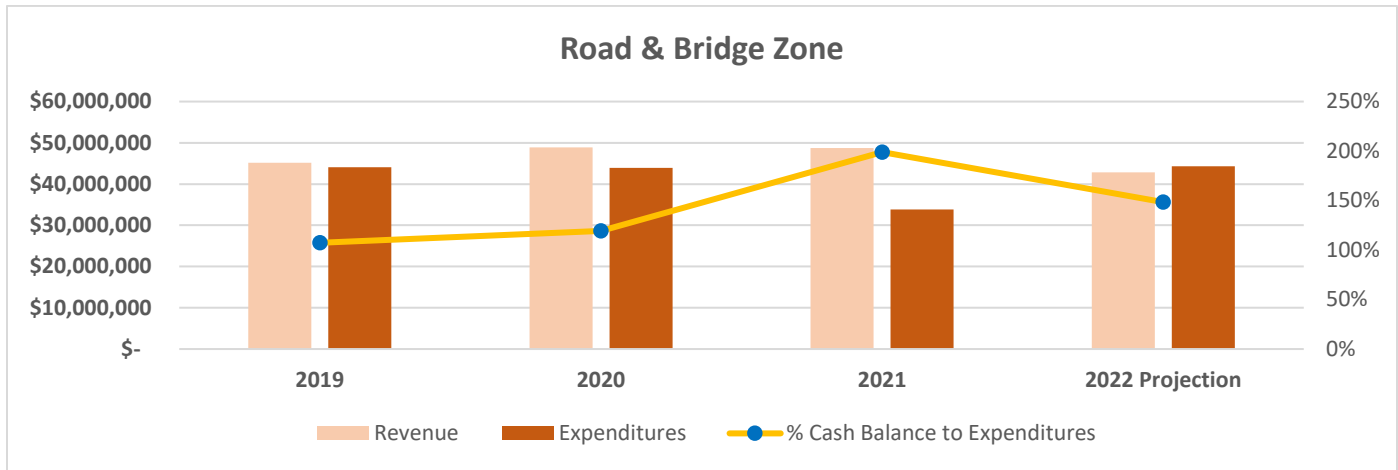
Ending Cash Balance

The year-end cash balance on an All Funds basis is projected to total \$1.12 billion. There is no statutory requirement related to the cash balance on an All Funds basis.

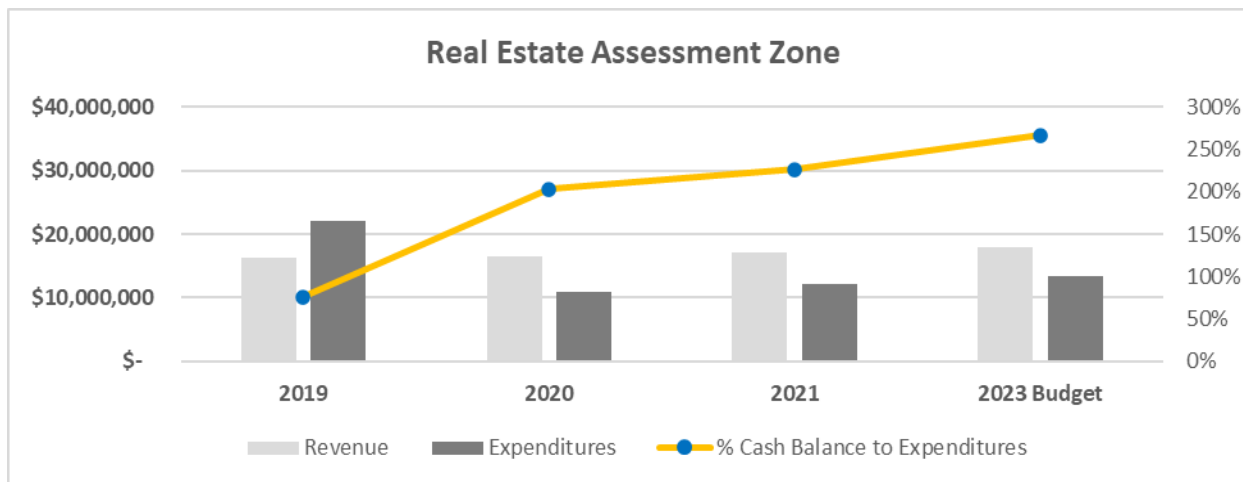
All Funds	2022 Budget	2022 Actual	2022 Projection	Budget Variance
Beginning Cash Balance	\$1,089,887,884	\$1,089,887,884	\$1,089,887,884	\$0
Operating Revenue	\$1,662,851,888	\$1,513,641,938	\$1,738,414,139	\$75,562,251
Operating Expenditures	\$2,023,177,798	\$1,300,754,811	\$1,707,901,161	\$315,276,637
Ending Cash Balance	\$729,561,974	\$1,302,775,011	\$1,120,400,862	\$390,838,888

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 \$42.9 million and \$44.3 million respectively which result in a projected ending cash balance \$65.8 million or 148% cash balance to expenditures.



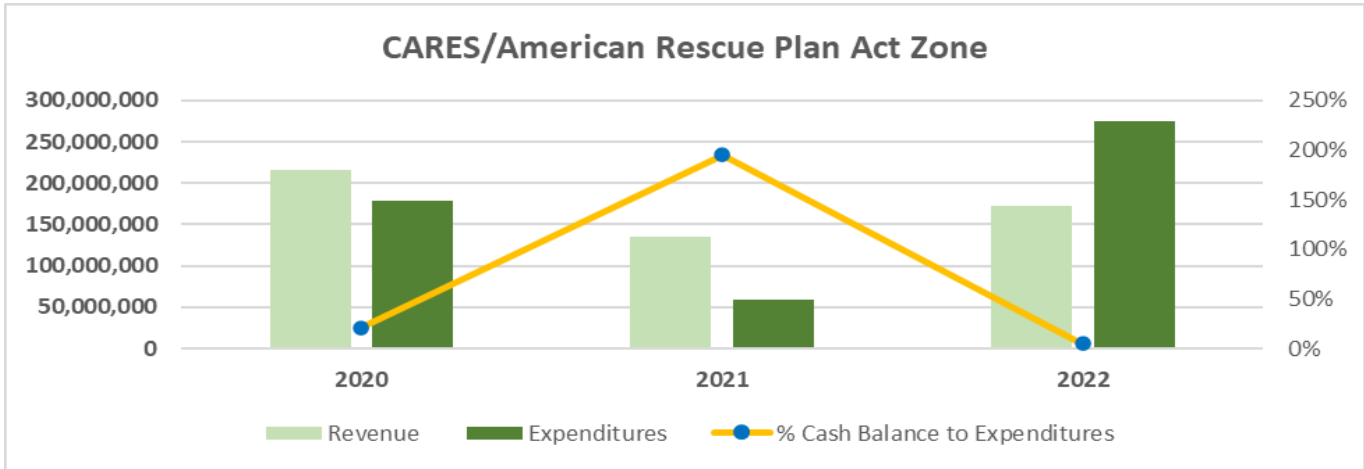
Real Estate Assessment Zone - The Real Estate Assessment zone generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. Total revenues and expenses for 2021 totaled \$17.2 million and \$12.1 million respectively. Fiscal year 2021 ended with a cash balance in the Real Estate Assessment fund of \$27.5 million. Projections for 2022 are revenues of \$17.9 million and expenditures of \$13.8 million. The fund balance is estimated to end 2022 at \$31.5 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. Refunding of the REA fund balance in 2025 is estimated to total \$41 million.



COVID-19 CARES Act/American Rescue Plan Act Zone

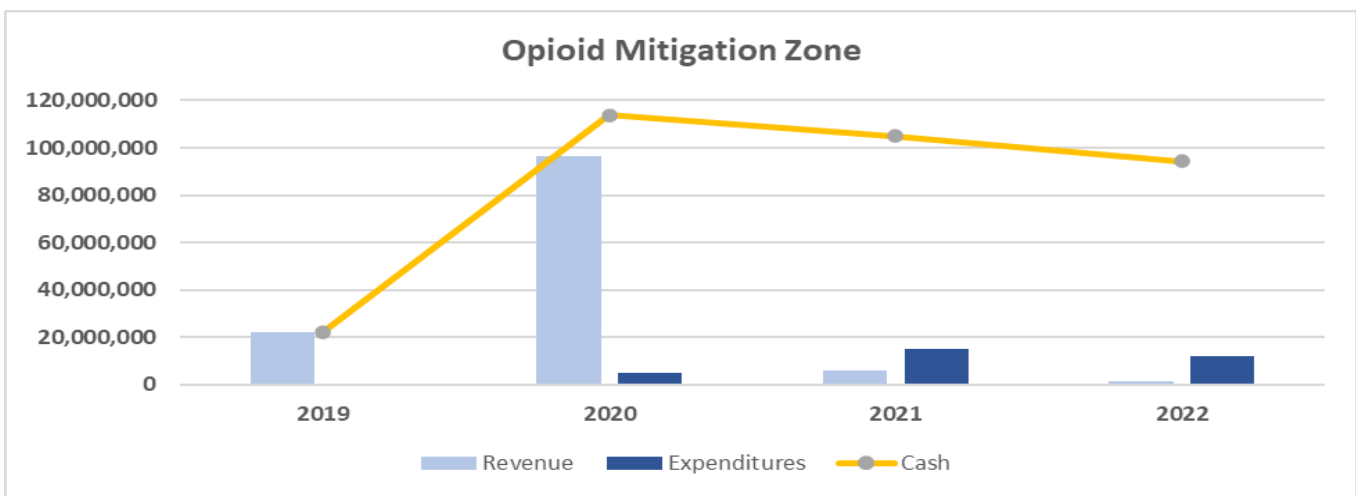
Since 2020, the County received several federal grants totaling \$522.8 million to mitigate the effects of COVID-19. These grants include Coronavirus Relief Fund (CARES), Consolidated Appropriations Act (special emergency rental assistance program), American Rescue Plan Act (ARPA) and Emergency Rescue Rental Assistance (ERAA).

In 2022, the County received \$51.2 million in Emergency Rescue Rental Assistance (ERAA) funding and the second tranche or \$119.9 million in American Rescue Plan Act (ARPA) funding. In 2022, the County transferred \$218.8 million in ARPA funding to the General Fund and spent \$28.3 million of the ERAA funding. The 2022 revenue and expenditure projections are \$172.7 million and \$274 million respectively which result in a projected ending cash balance of \$13 million.



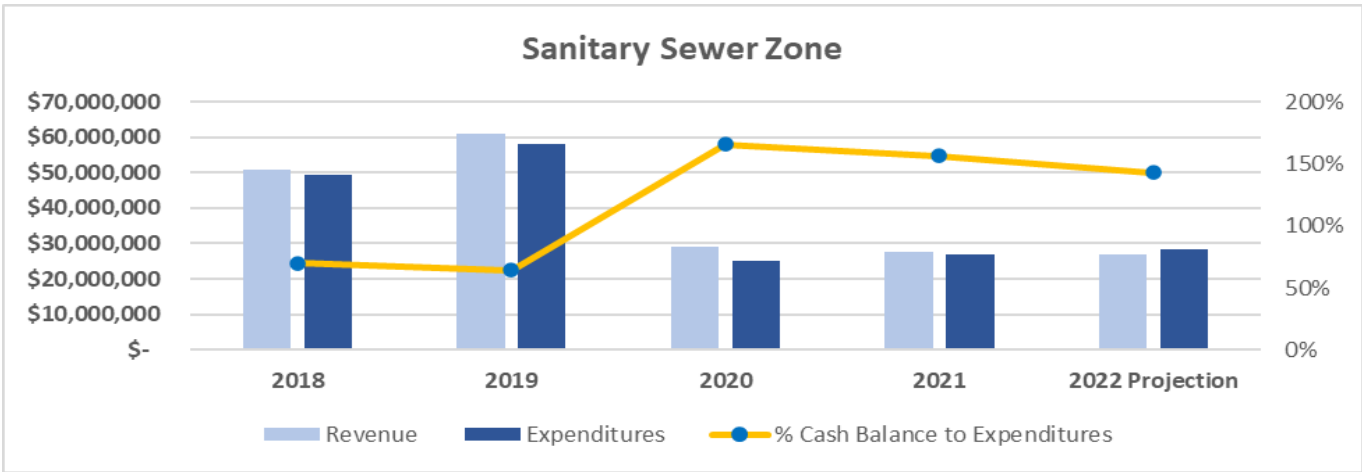
Opioid Mitigation Zone

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 \$1.3 million and \$11.8 million respectively resulting in an ending cash balance of \$94.3 million.



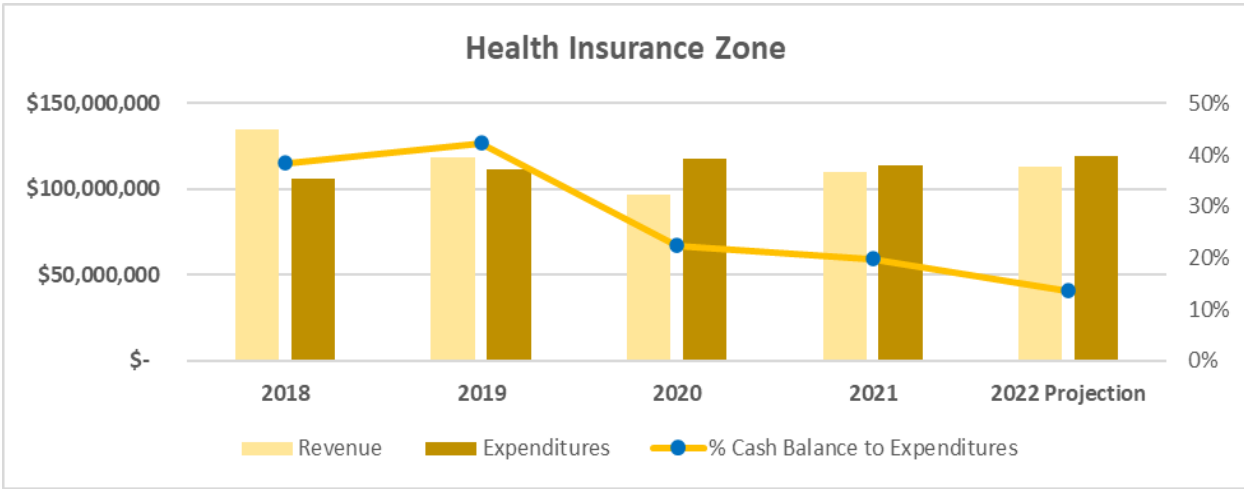
Enterprise Fund

Sanitary Sewer Zone – The cash balance in the zone at the end of 2021 was \$42 million. The 2022 revenue and expenditure projections are \$27.0 million and \$28.4 million respectively which result in a projected ending cash balance \$40.6 million.

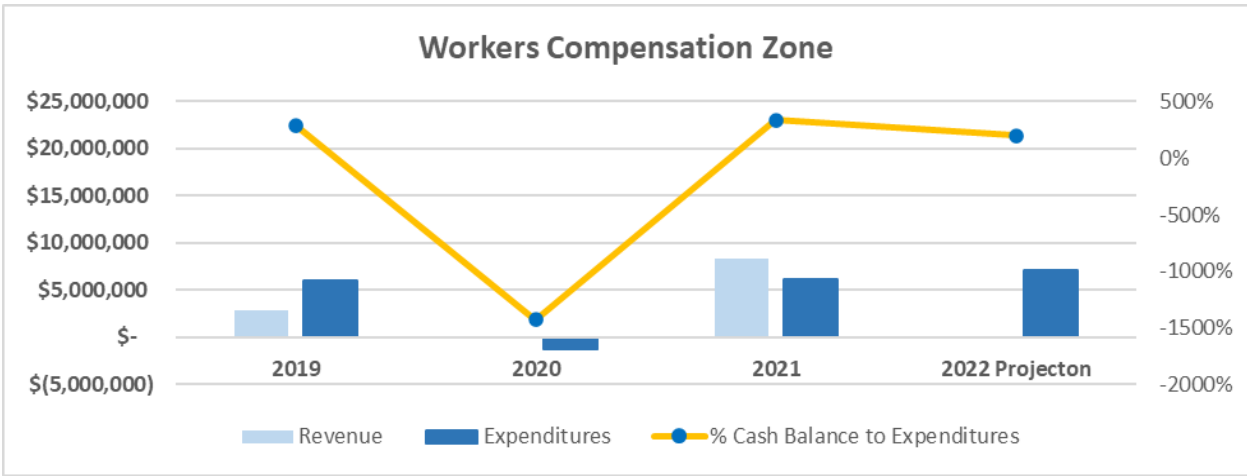


Internal Service Funds

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 (3rd 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	307,421,642	163,965,023	158,796,978	157,553,990
Operating Revenue								
Charges for Services	93,447,656	90,712,905	85,713,919	104,356,643	101,218,627	104,356,643	101,218,627	104,356,643
Fines & Forfeitures	8,689,341	8,586,576	6,325,662	7,821,870	8,212,964	8,623,612	9,054,793	9,507,532
Interest Earnings	7,011,315	7,800,000	0	9,192,571	9,192,571	9,192,571	9,192,571	9,192,571
Intergovernmental	58,196,059	54,475,158	58,008,279	75,175,520	61,721,426	61,721,426	61,721,426	61,721,426
Licenses & Permits	107,827	102,974	56,251	107,415	99,184	104,143	109,350	114,818
Other Revenue	38,332,874	232,011,807	223,169,692	229,560,166	3,239,089	3,239,089	3,239,089	3,239,089
Other Taxes	6,868,358	8,266,548	7,199,536	10,066,212	9,059,573	9,059,573	9,059,573	9,059,573
Property Tax	27,289,593	31,002,860	31,061,128	31,089,284	32,930,184	32,930,184	32,930,184	32,930,184
Sales Tax	291,311,035	295,384,870	229,836,717	309,966,392	316,165,720	322,489,034	328,938,815	335,517,591
Total Operating Revenue	531,254,058	728,343,698	641,371,185	777,336,073	541,839,338	551,716,276	555,464,429	565,639,428
Operating Expenditures								
Personal Services	273,593,996	293,909,045	239,106,478	306,447,347	311,127,420	318,644,941	320,958,139	327,831,975
Other Expenditures	135,260,891	432,533,251	169,752,837	287,697,291	314,426,189	177,947,605	175,997,735	177,458,616
Total Operating Expenditure	408,854,887	726,442,296	408,859,315	594,144,638	625,553,609	496,592,546	496,955,874	505,290,591
Other Financing Uses	104,740,283	91,417,498	79,708,063	85,253,614	59,742,349	60,291,775	59,751,542	59,682,967
Total Cash Obligations	513,595,170	817,859,794	488,567,379	679,398,252	685,295,958	556,884,321	556,707,416	564,973,558
Ending Cash Balance	209,483,821	119,967,725	362,287,627	307,421,642	163,965,023	158,796,978	157,553,990	158,219,860
<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 (3rd 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	5,614,597	7,621,253	564,951	7,802,136	7,850,726	7,900,386	7,951,144
County Executive	2,111,859	2,410,149	1,673,052	2,261,139	149,010	2,227,161	2,276,662	2,333,884	2,380,719
Economic Development	8,231,917	6,417,270	4,951,094	6,236,321	180,949	8,169,427	8,195,773	8,222,660	8,250,103
Fiscal	32,489,904	291,382,932	75,656,919	154,083,281	137,299,651	177,352,861	42,110,509	42,773,225	43,722,341
Human Resources	3,569,078	4,707,290	3,228,167	4,211,331	495,959	4,380,776	4,470,698	4,567,056	4,664,880
Information Technology	23,746,076	24,111,583	19,382,651	25,973,098	(1,861,515)	25,111,936	25,442,763	25,781,947	26,131,515
Innovation and Performance	663,377	762,566	567,154	789,603	(27,037)	825,423	843,545	862,226	881,496
Law Department	5,344,016	10,915,419	8,284,803	10,536,358	379,061	11,105,319	11,114,081	11,148,530	11,183,686
Medical Examiner	14,715,831	14,162,606	11,753,482	16,490,524	(2,327,918)	17,180,093	16,809,788	17,044,197	17,283,417
Public Safety & Justice Services	2,257,344	2,425,065	1,568,329	2,309,621	115,444	2,235,711	2,267,785	2,300,521	2,333,926
Public Works	10,139,510	8,301,446	3,882,975	5,913,719	2,387,727	8,196,062	8,230,581	8,248,533	8,263,216
Sheriff	121,372,181	135,978,199	113,721,089	149,810,540	(13,832,341)	153,547,540	153,021,204	153,794,285	154,685,920
Total County Executive Agencies	232,418,318	509,760,729	250,284,313	386,236,788	123,523,941	418,134,445	282,634,115	284,977,450	287,732,363
Elected Officials									
Common Pleas	47,645,203	61,008,150	45,175,372	59,167,848	1,840,302	59,773,819	60,247,903	60,731,909	61,226,039
County Council	2,191,671	2,325,703	1,747,603	2,275,523	50,180	2,329,039	2,373,926	2,420,463	2,468,727
Court of Appeals	662,756	1,066,462	548,569	778,576	287,886	727,827	727,827	727,827	727,827
Domestic Relations	9,521,650	10,586,609	7,494,398	10,003,396	583,213	10,216,017	10,354,113	10,495,058	10,638,912
Juvenile Court	35,334,672	39,010,689	31,023,905	39,861,995	(851,306)	40,785,819	41,304,553	41,834,018	42,374,432
Probate Court	6,764,576	7,328,842	5,682,753	7,090,844	237,998	7,491,810	7,600,965	7,712,383	7,826,108
Prosecutor	37,268,805	44,061,950	31,825,540	41,263,869	2,798,081	42,806,827	43,444,860	44,095,979	44,760,448
Total Elected Officials	139,389,333	165,388,405	123,498,140	160,442,051	4,946,354	164,131,158	166,054,147	168,017,637	170,022,493
Boards and Commissions									
Board of Elections	13,649,566	21,513,795	12,586,064	18,669,528	2,844,267	14,364,306	18,560,571	14,228,676	17,385,007
Inspector General	899,946	1,044,662	726,976	929,943	114,719	1,116,864	1,142,860	1,169,650	1,197,263
Internal Audit	688,060	880,861	534,792	821,068	59,793	840,396	878,109	875,383	893,738
Personnel Review Commission	1,940,338	2,178,446	1,609,722	2,195,141	(16,695)	2,151,732	2,206,532	2,263,185	2,321,866
Planning Commission	2,400,151	3,230,367	2,148,945	2,742,346	488,021	1,603,307	1,617,635	1,632,236	1,647,110
Public Defender	13,620,409	15,207,062	11,820,233	15,320,109	(113,047)	15,691,329	15,934,426	16,182,518	16,435,698
Soldiers and Sailors Monument	223,470	299,547	157,355	227,263	72,284	244,031	246,790	249,603	252,472
Veterans Service Commission	3,625,298	6,938,423	5,492,776	6,560,401	378,022	7,276,041	7,317,361	7,359,536	7,402,581
Total Board and Commissions	37,047,238	51,293,162	35,076,862	47,465,799	3,827,363	43,288,006	47,904,284	43,960,787	47,535,735
Total General Fund	408,854,889	726,442,296	408,859,315	594,144,638	132,297,658	625,553,609	496,592,546	496,955,874	505,290,591

Cuyahoga County
2022-2026 Budget/Forecast Analysis (3rd 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	4,200,000	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	6,800,000	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	3,400,000	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
Veterans Services Building	0	1,750,000	1,750,000	1,750,000	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	87,500	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	294	294	0	0	0	0	0
Animal Shelter Multi-Purpose Room	0	1,000,000	1,000,000	1,000,000	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	91,417,498	79,708,064	85,253,614	6,163,884	59,742,349	60,291,775	59,751,542	59,682,967

Cuyahoga County
 2022-2026 Budget/Forecast Analysis (3rd 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	26,879,710	23,466,739	18,851,468	12,811,054
Operating Revenue								
Intergovernmental	24,883,101	16,625,298	16,057,652	16,057,652	16,057,652	16,057,652	16,057,652	16,057,652
Other Revenue	0	0	0	0	0	0	0	0
Property Tax	260,321,543	260,084,413	262,798,455	263,017,349	263,017,349	263,017,349	263,017,349	263,017,349
Total Operating Revenue	285,204,644	276,709,711	278,856,107	279,075,001	279,075,001	279,075,001	279,075,001	279,075,001
Operating Expenditures								
Personal Services	0	0	0	0	0	0	0	0
Other Expenditures	3,806,398	4,166,000	4,165,003	4,991,550	4,685,526	4,685,526	4,685,526	4,685,526
Total Operating Expenditures	3,806,398	4,166,000	4,165,003	4,991,550	4,685,526	4,685,526	4,685,526	4,685,526
Other Financing Uses	264,189,205	277,802,962	176,342,261	278,856,925	277,802,446	279,004,747	280,429,889	281,995,592
Total Cash Obligations	267,995,603	281,968,962	180,507,264	283,848,475	282,487,972	283,690,273	285,115,415	286,681,118
Ending Cash Balance	31,653,187	26,393,933	130,002,027	26,879,710	23,466,739	18,851,468	12,811,054	5,204,937
<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 (3rd 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	134,963,037	135,068,057	1,280,592	135,068,057	135,068,057	135,068,057	135,068,057
HHS 4.7 Mill Levy	164,000,013	142,922,252	143,893,070	144,006,944	1,084,692	144,006,944	144,006,944	144,006,944	144,006,944
Total HHS Levy Revenue	285,204,644	276,709,717	278,856,107	279,075,001	2,365,284	279,075,001	279,075,001	279,075,001	279,075,001
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	19,134,056	1,951,262	18,303,432	18,574,805	18,820,291	19,071,356
Common Pleas-TASC	1,198,461	1,222,073	611,037	1,436,353	(214,280)	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	4,532,251	(219,721)	4,478,850	4,655,882	4,785,866	5,025,335
HHS CJFS	8,308,964	8,521,831	4,263,185	8,890,461	(368,630)	8,639,019	8,639,019	8,639,019	8,639,019
HHS CSEA	7,061,264	5,192,199	2,601,100	5,287,531	(95,332)	8,049,532	8,099,615	8,150,970	8,203,619
HHS DCFS	87,833,412	85,569,815	47,784,908	97,212,255	(11,642,440)	105,512,432	105,366,261	106,096,502	106,844,781
HHS DSAS	19,972,186	20,521,636	10,260,818	20,835,421	(313,785)	19,273,393	19,437,576	19,605,726	19,777,956
HHS Early Childhood	12,822,565	19,248,480	9,124,240	19,366,219	(117,739)	14,694,637	14,712,416	14,730,579	14,749,136
HHS FCFC	3,953,013	5,462,822	2,731,411	5,553,881	(91,059)	5,109,794	5,127,645	5,145,897	5,164,558
HHS Homeless	17,656,920	12,953,234	5,487,639	12,930,514	22,720	9,448,695	9,505,205	9,516,970	9,528,998
HHS Other Programs	1,060,878	601,075	300,538	601,075	0	0	542,910	542,910	542,910
HHS Re-Entry	2,722,045	2,813,221	1,406,611	2,791,848	21,373	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	222,300	222,300	0	222,300	222,300	222,300	222,300
Public Safety-Witness Victims	2,027,381	2,223,010	1,111,505	2,209,342	13,668	2,227,186	2,259,814	2,293,183	2,327,313
Workforce Development	1,500,000	1,000,000	1,000,000	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	277,802,962	176,342,261	278,856,925	(1,053,963)	277,802,446	279,004,747	280,429,889	281,995,592
Operating Surplus/Deficit	21,015,439	(1,093,245)	102,513,846	218,076	3,419,247	1,272,555	70,254	(1,354,888)	(2,920,591)

Cuyahoga County
 2022-2026 Budget/Forecast Analysis (3rd 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	1,120,400,862	997,213,643	1,012,085,029	1,008,492,592
Operating Revenue								
Charges for Services	296,149,266	358,904,087	258,027,588	329,393,608	353,761,311	370,601,632	378,042,841	379,367,521
Fines & Forfeitures	12,436,776	12,148,270	9,441,917	12,369,872	12,369,872	12,369,872	12,369,872	12,369,872
Interest Earnings	8,435,747	8,470,505	2,546,795	10,393,080	10,595,080	10,643,465	10,689,887	10,709,211
Intergovernmental	615,585,411	438,648,805	510,581,333	565,892,148	414,292,724	403,890,428	415,916,052	416,319,203
Licenses & Permits	2,796,456	2,097,638	1,097,078	2,567,168	2,533,423	2,550,198	2,587,576	2,685,756
Other Revenue	56,494,168	16,974,298	12,439,333	15,673,383	8,463,336	13,163,336	12,463,336	13,013,336
Other Taxes	36,931,168	107,032,916	75,408,741	66,225,563	67,607,219	68,964,389	69,596,068	70,191,683
Property Tax	421,848,240	402,035,017	406,423,892	416,498,201	418,296,331	418,334,957	424,245,386	424,422,032
Sales Tax	304,002,112	316,540,352	237,675,261	319,401,116	327,637,839	333,265,591	334,087,634	345,879,291
Total Operating Revenue	1,754,679,344	1,662,851,888	1,513,641,938	1,738,414,139	1,615,557,135	1,633,783,868	1,659,998,652	1,674,957,905
Operating Expenditures								
Personal Services	597,206,630	597,524,480	480,405,597	612,076,880	626,033,096	637,077,452	643,076,725	653,874,264
Other Expenditures	984,461,121	1,425,653,319	820,349,214	1,095,824,281	1,112,711,258	981,835,030	1,020,514,364	988,684,705
Total Operating Expenditures	1,581,667,751	2,023,177,798	1,300,754,811	1,707,901,161	1,738,744,354	1,618,912,482	1,663,591,089	1,642,558,969
Other Financing Uses	0	0	0	0	0	0	0	0
Total Cash Obligations	1,581,667,751	2,023,177,798	1,300,754,811	1,707,901,161	1,738,744,354	1,618,912,482	1,663,591,089	1,642,558,969
Ending Cash Balance	1,089,887,884	729,561,974	1,302,775,011	1,120,400,862	997,213,643	1,012,085,029	1,008,492,592	1,040,891,528
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 (3rd 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	2,689,287	10,733,245	2,709,360	(20,073)	2,882,157	2,931,697	2,988,958	3,035,833
Clerk of Courts	7,777,225	8,186,204	5,614,597	7,621,253	564,951	7,802,136	7,850,726	7,900,386	7,951,144
Development	75,484,213	91,942,758	51,634,066	16,106,545	75,836,213	14,088,975	14,127,363	13,976,099	13,798,508
Fiscal	221,840,605	504,847,316	221,685,668	358,945,120	145,902,196	371,746,163	241,766,189	277,426,334	239,206,986
Health and Human Services	377,026,142	386,582,546	265,261,149	360,899,015	25,683,531	362,319,568	363,722,781	365,118,891	366,652,084
Human Resources	123,715,693	136,603,162	88,371,411	123,194,682	13,408,480	129,867,323	136,956,418	143,322,247	149,689,948
Information Technology	26,206,131	25,584,823	21,464,361	27,107,195	(1,522,372)	26,900,253	27,248,161	27,604,978	27,973,000
Innovation	776,833	762,566	567,154	789,603	(27,037)	825,423	843,545	862,226	881,496
Law Department	5,344,016	10,915,419	8,284,803	10,536,358	379,061	11,105,319	11,114,081	11,148,530	11,183,686
Medical Examiner	15,104,860	14,506,143	12,352,404	16,530,384	(2,024,241)	17,220,834	16,851,428	17,086,758	17,326,919
Public Safety & Justice Serv.	14,057,201	10,504,087	8,482,049	8,480,914	2,023,173	8,552,393	8,636,684	8,722,747	8,810,589
Public Works	86,887,348	65,894,487	74,553,909	63,276,519	2,617,968	62,638,933	62,667,398	63,079,400	63,295,209
Public Works-County Airport	6,002,621	1,567,360	1,610,881	1,390,360	177,000	1,779,327	1,785,654	1,792,120	1,798,732
Public Works-Road & Bridge	23,866,567	64,958,888	21,186,826	28,546,173	36,412,715	28,566,512	28,662,105	28,759,533	28,858,826
Public Works-Sanitary Eng.	25,433,599	41,005,172	20,009,080	28,444,490	12,560,682	35,606,292	29,709,079	29,398,189	29,508,906
Sheriff	133,593,944	148,093,659	124,827,414	163,204,067	(15,110,408)	167,745,423	166,970,075	167,824,529	168,799,316
Total County Executive Agencies	1,160,096,466	1,514,643,877	936,639,018	1,217,782,038	296,861,839	1,249,647,031	1,121,843,384	1,167,011,925	1,138,771,182
Elected Officials									
Common Pleas Court	58,328,500	65,213,296	54,184,872	61,542,702	3,670,594	61,657,355	62,161,002	62,675,161	63,200,051
Community Based Correction Bd	5,099,551	5,569,768	2,686,188	3,581,584	1,988,184	3,581,584	3,581,584	3,581,584	3,581,584
County Council	2,191,671	2,325,703	1,747,603	2,275,523	50,180	2,329,039	2,373,926	2,420,463	2,468,727
Court of Appeals	706,272	1,081,462	548,569	778,576	302,886	727,827	727,827	727,827	727,827
Domestic Relations Court	9,585,358	10,601,609	7,562,736	10,007,346	594,263	10,219,967	10,358,063	10,499,008	10,642,862
Juvenile Court	57,090,869	63,931,987	50,318,787	59,213,939	4,718,048	60,512,186	61,209,264	61,920,728	62,646,857
Probate Court	7,628,084	8,560,722	6,278,586	7,978,049	582,673	8,379,015	8,488,170	8,599,588	8,713,313
Prosecutor	43,324,309	48,218,591	36,603,265	44,629,498	3,589,093	46,234,710	46,908,328	47,595,770	48,297,318
Total Elected Officials	183,954,614	205,503,138	159,930,606	190,007,217	15,495,921	193,641,683	195,808,164	198,020,129	200,278,539
Boards and Commissions									
ADAMHS Board	61,920,703	75,431,435	55,945,012	75,431,435	0	75,431,435	75,431,435	75,431,435	75,431,435
Board of Develop. Disabilities	115,056,997	153,506,570	95,129,349	153,506,569	1	152,814,156	153,870,526	154,950,353	156,054,164
Board of Elections	14,727,139	21,527,637	12,585,814	18,669,528	2,858,109	14,364,306	18,560,571	14,228,676	17,385,007
Board of Revision	2,457,341	2,853,978	1,993,122	2,553,227	300,751	2,588,268	2,659,395	2,739,596	2,927,488
Inspector General	916,274	1,109,882	760,009	991,835	118,047	1,184,841	1,211,769	1,239,500	1,268,078
Internal Audit	688,060	880,861	534,792	821,068	59,793	840,396	878,109	875,383	893,738
Law Library	470,051	523,359	350,538	450,181	73,178	459,663	464,948	470,342	475,850
Personnel Review Commission	1,940,338	2,178,446	1,609,722	2,195,141	(16,695)	2,151,732	2,206,532	2,263,185	2,321,866
Planning Commission	2,400,151	3,230,367	2,192,165	2,742,346	488,021	1,603,307	1,617,635	1,632,236	1,647,110
Public Defender	15,856,162	17,727,931	13,717,456	17,702,345	25,586	18,135,945	18,417,907	18,705,664	18,999,327
Soldiers and Sailors Monument	223,470	374,547	160,155	230,063	144,484	264,964	249,590	252,403	255,272
Solid Waste Management Dist.	1,984,208	2,564,122	1,319,629	1,843,718	720,404	1,933,380	1,952,480	1,972,257	1,992,744
Veterans Service Commission	3,951,142	7,523,423	5,977,776	7,207,068	316,355	7,922,708	7,964,028	8,006,203	8,049,248
Workforce Development	15,024,635	13,598,226	11,909,649	15,767,382	(2,169,156)	15,760,539	15,776,009	15,791,802	15,807,921
Total Board and Commissions	237,616,671	303,030,783	204,185,186	300,111,906	2,918,877	295,455,640	301,260,934	298,559,035	303,509,248
Total All Funds	1,581,667,751	2,023,177,798	1,300,754,811	1,707,901,161	315,276,637	1,738,744,354	1,618,912,482	1,663,591,089	1,642,558,969