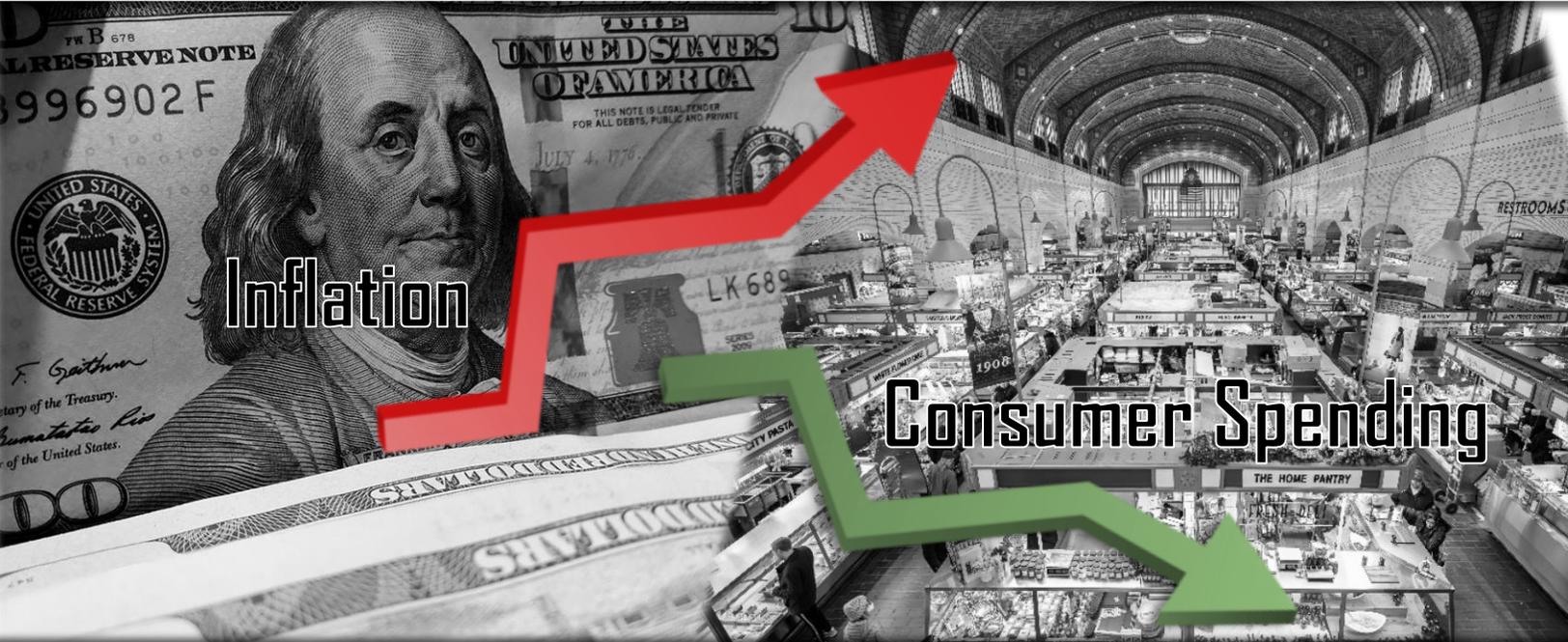




2023 1st Quarter Budget Update



Images Provided by Cuyahoga County Department Communications (top right, top left, bottom right)

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

1st Quarter, 2023 highlights:

- Transferred \$53,609,757 into the Justice Center Capital Projects Fund
- Received Certificate of Estimated Resources for 2023
- Approved appropriations of \$1,750,000 for the Veterans Services Commission headquarters buildout
- Transferred \$311,692 in 2022 surplus budget appropriations to the Veterans Services Fund
- Approved \$5.3 million in Opioid Mitigation fund appropriations for contracts with Alcohol, Drug Addiction and Mental Health Services (ADAMHS) and the Cleveland Hitchcock Center
- Approved \$3,488,500 in Casino Tax appropriations
- Approved \$1,500,000 in appropriations for Say Yes to Education

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.

The General Fund is projected to end 2023 with an operating deficit of \$102.7 million. This includes \$558.6 million in revenue and \$661.3 million in expenditures. *This estimate includes \$110.6 million in ARPA expenditures.* **Removing the impact of ARPA, the General Fund is projected to end 2023 with an operating surplus of \$7.8 million.**

Total revenue is projected to total \$558.6 million in 2023, which is \$20.3 million or 3.8%, more than what was anticipated in the budget. **Total Expenditures are projected to total \$661.3 million**, which is \$74.7 million or 10.1% under approved appropriation levels. *This expenditure estimate includes spending of \$110.6 million in ARPA funds that were transferred to the General Fund.*

Revenue Discussion

2023 General Operating Fund revenue is projected to total \$558.6 million. This is 3.8% more than what was estimated in the budget. Larger surpluses are projected in Sales Taxes, Intergovernmental and Interest Earnings. One larger deficit is projected in Charges for Services. The sections below discuss the performance of each category of revenue to the County's General Operating Fund.

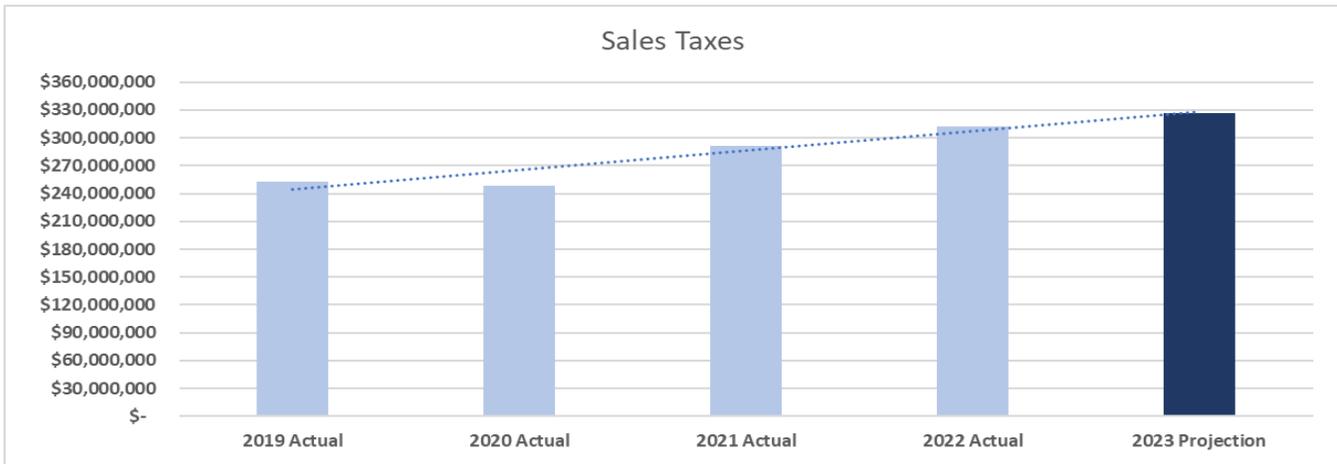
Revenue	2023 Budget	2023 Actual	2023 Projection	Budget Variance	% Variance
Property Tax	\$32,953,894	\$18,949,649	\$34,823,954	\$1,870,060	5.7%
Sales & Use	\$312,577,935	\$83,606,306	\$326,942,851	\$14,364,916	4.6%
Licenses & Permits	\$99,646	\$18,700	\$120,720	\$21,074	21.1%
Fines & Forfeitures	\$8,855,927	\$1,872,031	\$8,404,807	-\$451,120	-5.1%
Charges for Services	\$98,647,138	\$17,252,586	\$90,448,716	-\$8,198,422	-8.3%
Intergovernmental	\$63,131,082	\$16,079,440	\$68,469,590	\$5,338,508	8.5%
Other Revenue	\$12,827,308	\$2,414,807	\$14,208,186	\$1,380,878	10.8%
Interest Earnings	\$9,192,571	\$3,572,999	\$15,192,571	\$6,000,000	65.3%
Total	\$538,285,501	\$143,766,520	\$558,611,395	\$20,325,894	3.8%

Sales Tax

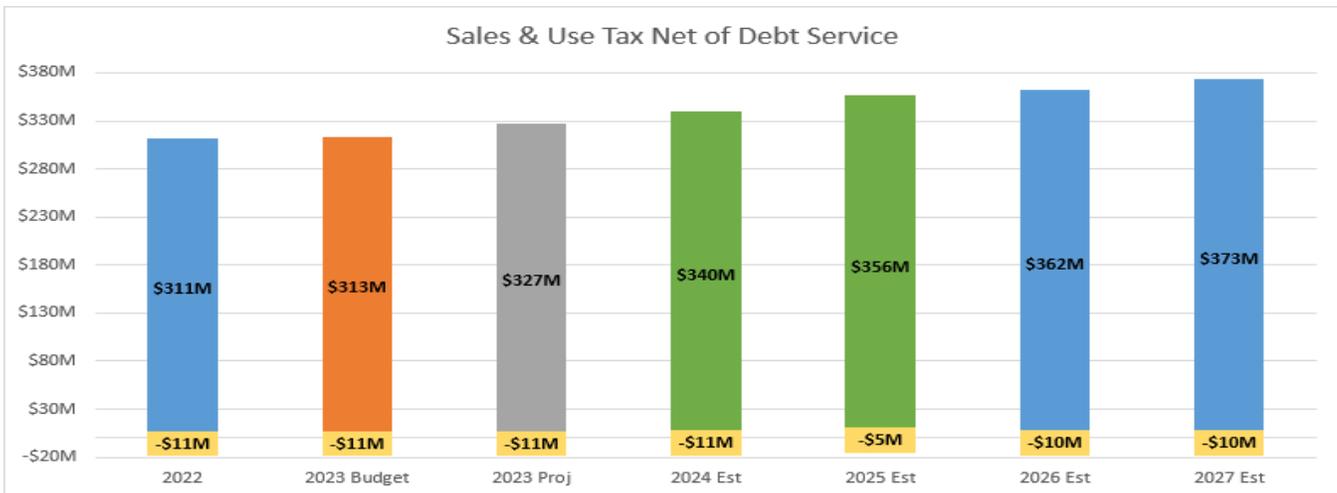
Through the 1st Quarter of the year, the County has collected \$85.9 million in combined sales tax revenue. This is a 6.5% increase from what was collected during the same period in 2022. Sales tax collections through April 2023 total \$111.3 million or 7.8% higher than the same time last year.

Sales Tax revenue is projected to total \$338.2 million in 2023. This is \$13 million or 4% more than what was expected in the 2023 budget and \$14.8 million or 4.6% more than 2022. 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 \$326.9 million in 2023, which is approximately 58.5% of the fund’s total revenue (based on 1st Quarter estimates). In previous years, Sales Tax represented more than 50% of total General Operating Fund revenue. While the 2023 estimate is \$14.4 million or 4.6% more than budget, actual Sales Tax revenue is up \$6.1 million or 7.9% over 2022. 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 2023, which remains unchanged from 2022.

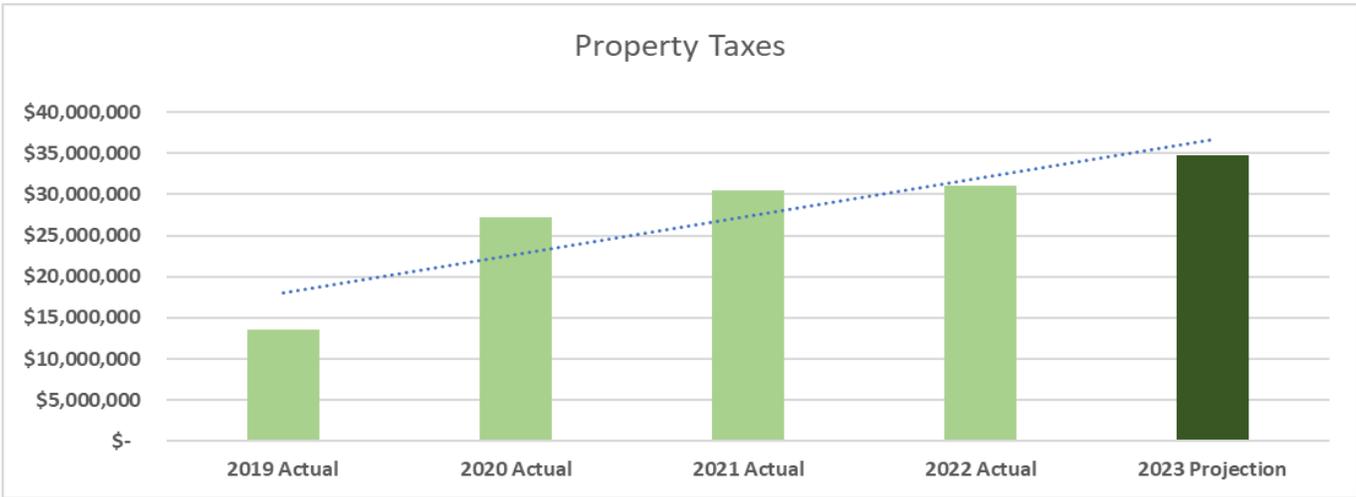


There are five outstanding debt issues that are backed by the County’s sales tax. As required by the terms of the Trust Indenture, and as supplemented for each issue, the County’s sales tax revenue is distributed from the State to the trustee for all the County’s Sales Tax Revenue Bonds. The trustee withholds amounts 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 2023-2024 is approximately \$9.8 million and \$9.1 million respectively. 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) and payments from the developer. Debt service due in 2023 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 are paid to the City of Cleveland at maturity.
- **2016 County Downtown 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 2023 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, County levied hotel and lodging excise 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 2023 and 2024. 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 2023-2025 increasing to \$4.1 million through maturity in 2035. Series 2017C are paid directly through rent payments from the Cleveland Cavaliers Operating Company under a lease extension agreement with the Gateway Economic Development Corporation of Greater Cleveland which manages the facility on behalf of the County. This bond series service payments totals \$5.5 million for 2023 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 County owned Ballpark. Debt service on Series 2022A is funded through fixed annual contributions from the County General Fund of \$2.55 million, hotel and lodging excise taxes credited to the County Sports Facility Reserve Fund up to \$3 million, and contributions from the City of Cleveland of \$2.683 million from various revenue sources. Contributions, in excess of annual debt service payments, are deposited to a Capital Repairs Fund with funds disbursed upon approved requests from the County. 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 Economic Development Corporation of Greater Cleveland which manages the facility on behalf of the County. Any shortfalls in revenue contributions for either bond series will result in required payments from sales and use tax revenues to satisfy amounts due in any operating year.

Property Tax

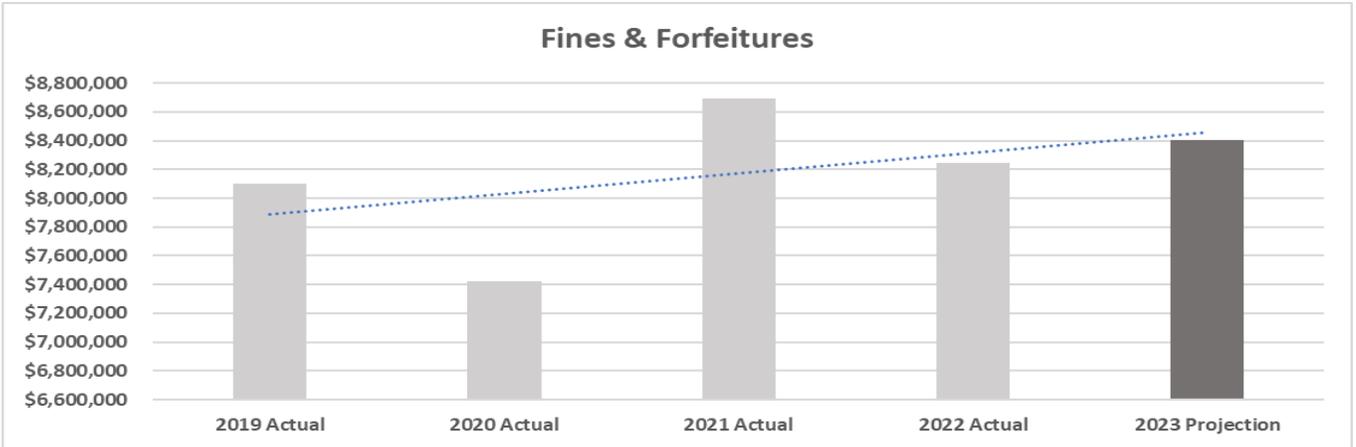
The County's Fiscal Office, through the County Treasurer, collects approximately \$3 billion annually in property tax revenue, the majority of which is distributed to school districts, libraries, and municipalities. Approximately 18% of total taxes collected are retained by the County, 5.7% of which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



Property Tax revenue to the General Fund is estimated to total \$34.8 million which is \$1.9 million or 5.7% 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 2023 Tax Budget (R2022-0113) changed the 2023 allocation of the County’s inside millage to 1.10 mills to the General Fund and 0.35 mills to the General Obligation Bond Retirement Fund.

Fines and Forfeitures

Fines and Forfeiture revenue is projected to total \$8.4 million, which is \$.5 million or 5.1% less than what was assumed in the budget. While the 2023 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.

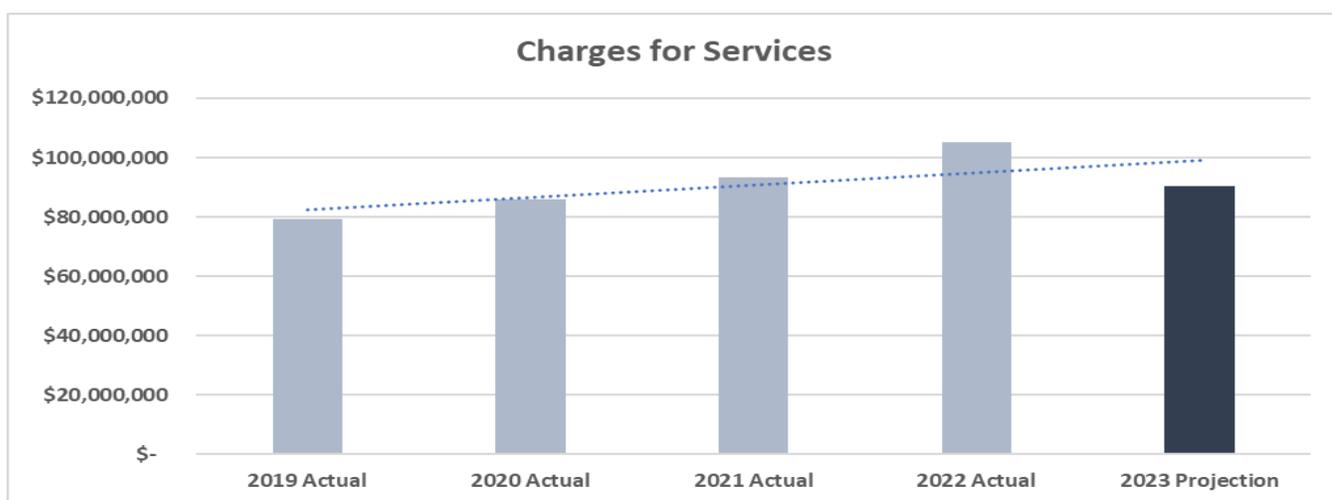


- **Court of Common Pleas** – Civil and Criminal filings totaled 29,656 through the 4th Quarter 2022, a 2.3% increase over the number of filings during the same period last year. Criminal filings increased during this period by 3.2% (approximately 401 cases) compared to 2021, while Civil filings increased by 1.6% (approximately 260 cases) during the same time period.

- **Domestic Relations Court** – Filings in Domestic Relations Court are steady through the first two months of the year, in March filings increased by 21.7% or 705. The Court continues to assist all court parties navigate the court processes by using technology and is in the process of developing a Virtual Help Center using guided interviews that will be available 24/7 through the court website and phone app. In 2022, the Navigation Services Department Help Center assisted over 14,903 people and is on track to assist the same number of individuals by the end of 2023. Navigation Services has assisted 4,187 people during the first three months of 2023. New case filings in the Domestic Violence department are going to exceed 1,158. 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 107.24% efficiency through the month of March.
- **Juvenile Court** – The Court continues to navigate pandemic-related challenges while continuing to provide all normal operations and demonstrate growth through the first quarter of 2023. 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 261 new official case filings and the Detention Center maintained an average daily population of 139 youth, which is the same as December 2022. In addition to maintaining the normal operations of the Court, Juvenile Court is implementing the following new projects: improved security system, detention management system expansion of the private custody docket, offered child support assistance to pro se litigants through our Resource Center, provided diversity, equity, and inclusion training and technical assistance, SOGIE (sexual orientation, gender identity and expression) data collection and expanded the intern-extern program.

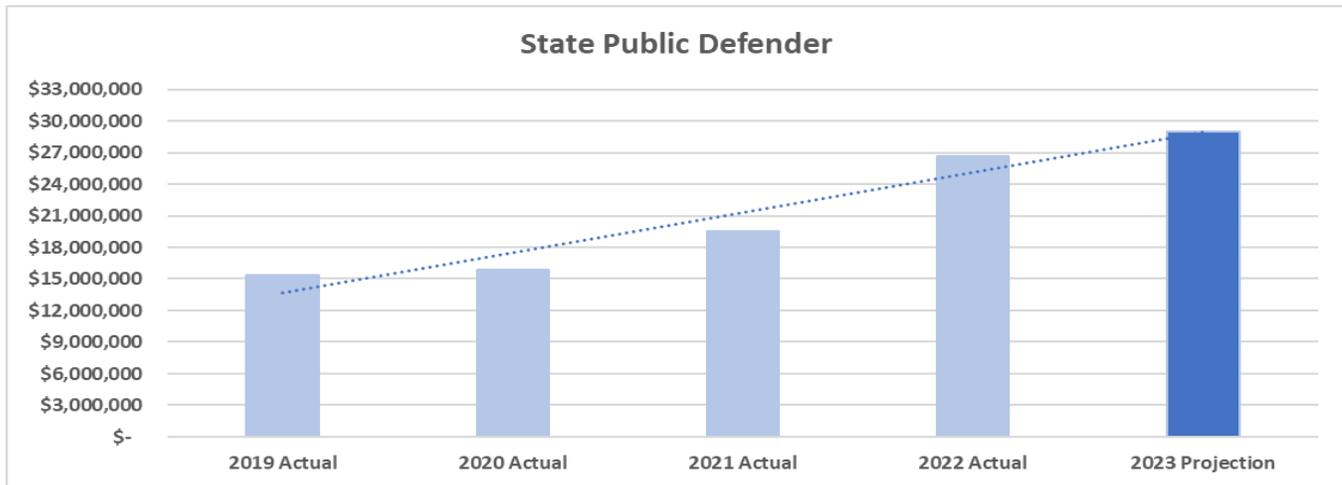
Charges for Services

Charges for Services revenue is projected to total \$90.4 million in 2023, which is \$8.2 million or 8.3% less than what was estimated in the budget. Larger deficits are projected in Conveyance, Recording and Sheriff’s fees.

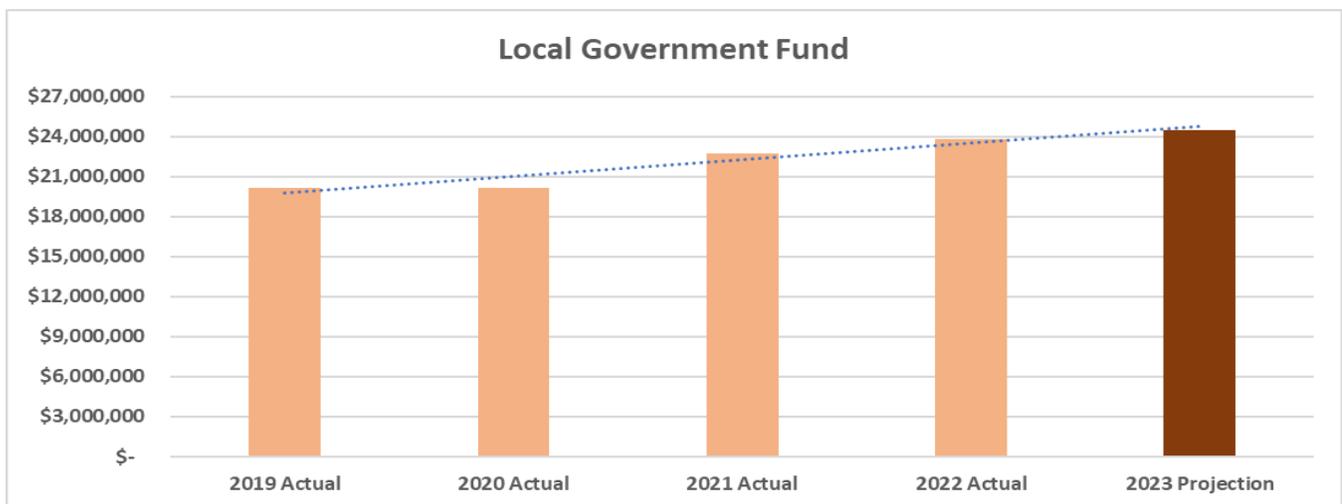


Other Intergovernmental

Other Intergovernmental revenue is projected to total \$68.5 million in 2023, which is \$5.3 million or 8.5% 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. State Public Defender reimbursements are estimated at \$29 million. The 2023 budget assumed \$21.9 million in State Public Defender reimbursements. The 2023 budget assumed 90% reimbursement but in March this rate decreased to 70%. The majority of this variance is due to the timing of reimbursements from the State Public Defender compounded by the increased cost billed by the County Public Defender's Office.



Also included is revenue derived from the **Local Government Fund (LGF)** which is estimated to total \$24.5 million in 2023. 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 2023 budget assumed \$25.5 million in Local Government Fund (LGF) revenue.



Investment Earnings

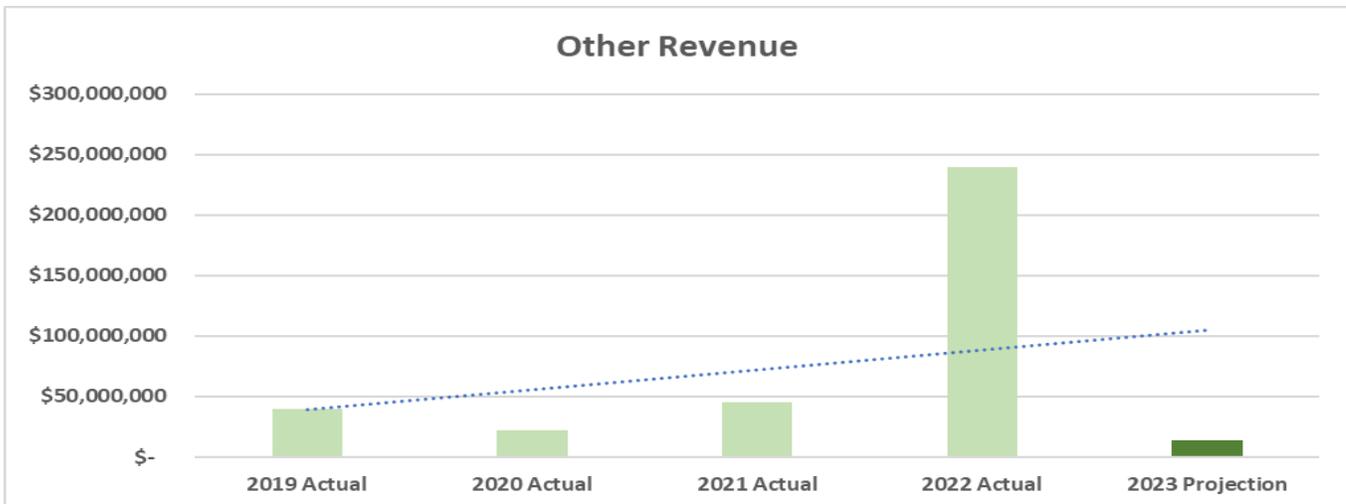
Investment Earnings are estimated to total \$15.2 million in 2023, which is \$6 million or 65.3% more than what was estimated in the budget. As of March 31, 2023, the value of the County’s investment portfolio totals \$923.7 million.



Other Revenue/Taxes

Other Revenue/Taxes is projected to total \$14.2 million in 2023, which is \$1.4 million or 10.8% more than what was estimated in the budget. This projection includes:

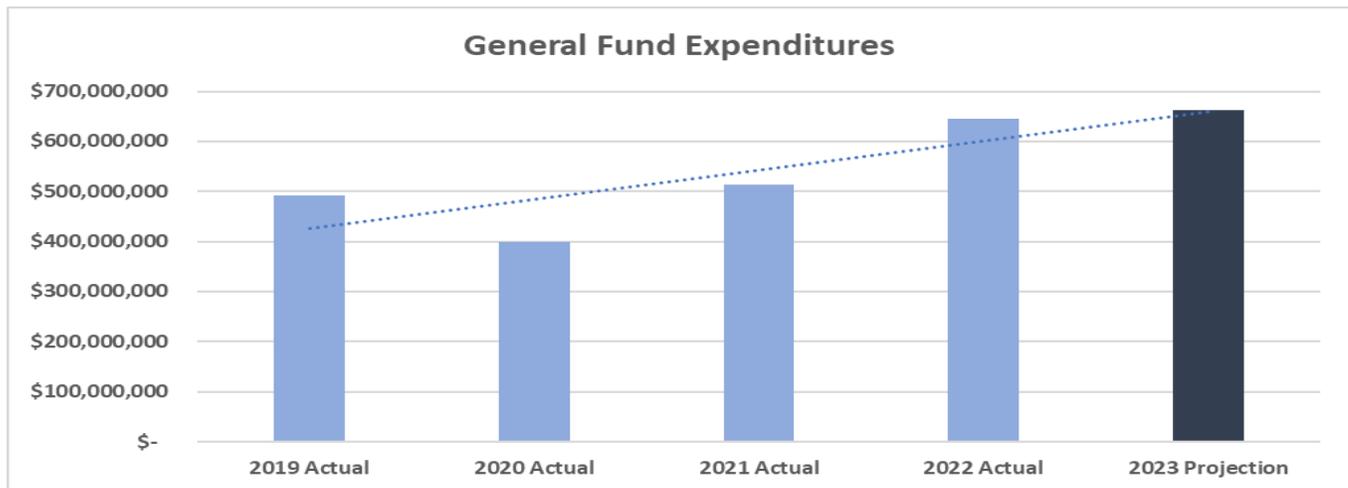
- \$1.7 million combined cash transfer from the Road & Bridge and Sanitary Sewer Funds to repay the advance made from the General Fund for the purchase and renovation of the Harvard Road Garage
- \$1.5 million transfer from the Garage Fund to repay the General Fund for debt service payments on the 2016 Sales Tax Revenue Bonds issued for renovations at the Huntington Park Garage
- \$10.5 million in Bed Taxes



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 total \$605.5 million, which is \$60.2 million or 9% under budget. While personal services are projected to end 2023 with a deficit of \$6.2 million or 1.9% more than budget, other expenditures are projected to end 2023 with a surplus of \$66.4 million or 19.2% under budget. Subsidies to other funds are projected to total \$55.9 million which is \$14.5 million or 20.6% under budget. *It is important to note that projected expenditures include spending of the American Rescue Plan Act (ARPA) funds that were transferred to the General Fund in 2021 and 2022.*

Expenditures/Subsidies	2023 Budget	2023 Actual	2023 Projection	Budget Variance	% Variance
Personal Services	\$319,783,541	\$89,270,677	\$325,962,458	-\$6,178,917	-1.9%
Other Expenditures	\$345,856,684	\$61,371,711	\$279,501,890	\$66,354,794	19.2%
Total Expenditures	\$665,640,225	\$150,642,388	\$605,464,348	\$60,175,877	9.0%
Subsidies to Other Funds	\$70,369,930	\$2,348,317	\$55,872,870	\$14,497,060	20.6%



Departmental Budget Variances

The departments with significant budget variances include:

Economic Development - \$1.1 million deficit

This deficit is due to the hiring of several (7) positions that were vacant and not included during 2022-2023 budget development. Hiring included two Deputy Directors, two Sr. Housing Development Specialists, three Fiscal Specialists.

Fiscal - \$64.7 million surplus

This surplus is primarily the \$53.6 million in appropriations set aside in the Justice Center Capital Projects Fund. The remainder of this surplus is in Personal Services due to vacancies across almost all Fiscal Office divisions.

Information Technology - \$1.2 million surplus

This surplus is entirely in Personal Services. DoIT has significant vacancies across all divisions.

Sheriff - \$6.2 million deficit

The majority or \$4.6 million of this deficit is due to high overtime costs. Overtime costs continue to rise as the number of vacancies and wage rates for Corrections Officer increase. Additional deficits are projected in Contracts including \$2 million for jail medical and \$1 million for jail food contracts. Some of these deficits are projected to be offset by surpluses in Other Expenses.

Court of Common Pleas – \$4.2 million surplus

This surplus is primarily in Personal Services. A surplus of \$4.3 million is projected due to vacancies and transfers of costs to the Court’s special revenue funds and a small deficit is projected in Assigned Counsel as the number of in-person court cases increases.

Juvenile Court - \$4 million deficit

This deficit, approximately \$4 million, is projected in Personal Services primarily due to overtime. A deficit of \$2.4 million is also projected in Assigned Counsel fees as the Court expects the number of in-person cases to increase. These deficits are offset by surplus \$2.6 million projected in Other Expenses including Contractual Services.

Board of Elections - \$1 million deficit

The majority of this projected deficit is in Other Expenditures and is due to the timing of payments. Several mail vendors were not paid until 2023 for mail services provided in 2022 resulting in this projected deficit.

Public Defender - \$1.1 million deficit

The majority of this deficit or \$916,921 is in Personal Services. This is due to recent increases in both staffing levels and bargaining unit wage rate adjustments.

Veterans Service Commission - \$1.5 million surplus

The majority of this surplus \$1.2 million is projected in Other Expenses including client services and contracts. Client enrollment while improving has not returned to pre-COVID levels. Vacancies added \$200,000 to the surplus and a delay in equipment purchases added \$110,000.

Subsidies to Other Funds

General Fund subsidies to other County funds are projected to total \$55.9 million in 2023, which is \$14.5 million or 20.6% less than budget. This surplus resulted from the following:

- Hilton Hotel covering their portion County Hotel debt service - \$11.7 million surplus
- County Hotel Debt Service Fund balance - \$5 million surplus
- Flats East Bank Guarantee - \$1.1 million surplus
- Cash transfer to Economic Development Fund \$3.5 million deficit

Reserves on Balance

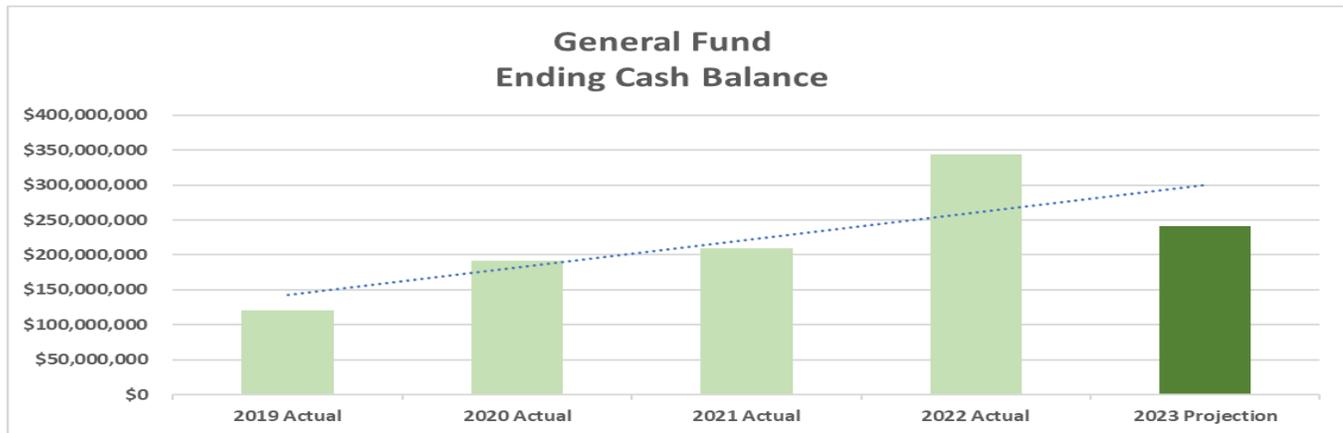
There are no projected reserves at 1st quarter for the General Operating Fund.

Ending Cash Balance

The 2023 General Fund revenue and expenditures are projected to total \$558.6 million and \$661.3 million, respectively. The ending cash balance in the General Fund is projected to total \$241.5 million, which is \$104.2

million over the cash reserve requirement. As of the 1st quarter, the County is in compliance with Section 706.01 of the County Code, which requires a minimum of 25% of last year's expenditures.

General Fund	2023 Budget	2023 Actual	2023 Projection	Budget Variance
Beginning Cash Balance	\$344,246,539	\$344,246,539	\$344,246,539	\$0
Operating Revenue	\$538,285,501	\$143,766,595	\$558,611,395	\$20,325,894
Operating Expenditures	\$665,640,225	\$150,642,388	\$605,464,348	\$60,175,877
Subsidies to Other Funds	\$70,369,930	\$2,348,317	\$55,872,870	\$14,497,060
Ending Cash Balance	\$146,521,886	\$335,022,428	\$241,520,717	\$94,998,831
Cash Reserve Requirement	\$137,318,778	\$137,318,778	\$137,318,778	



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 1st Quarter, the Health and Human Service Levy Fund is projected to end the year with an operating surplus – defined as total revenue greater than total expenditures – of \$7.1 million.

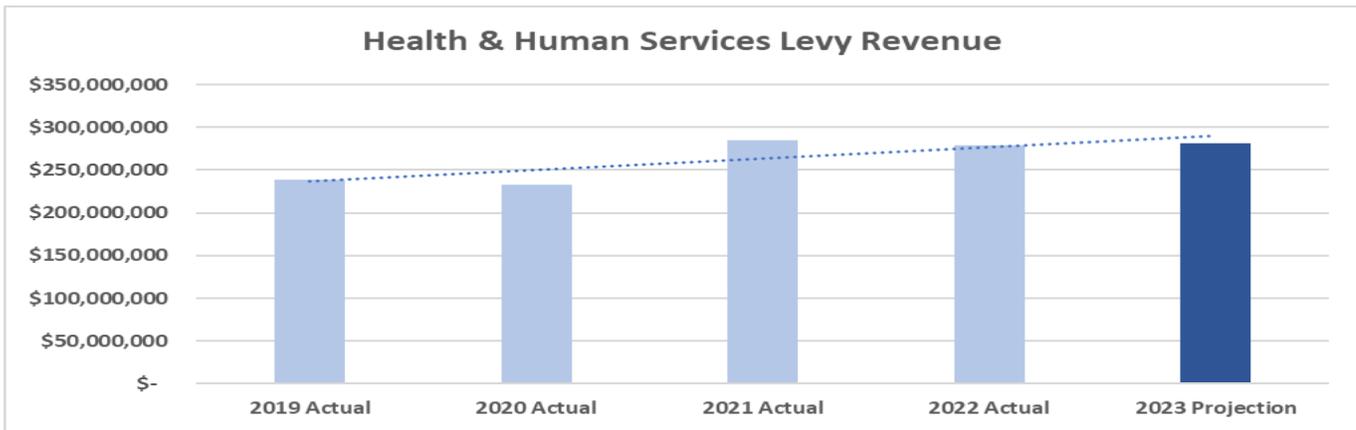
Revenue Discussion

Overall revenue is projected to total \$281 million, which is \$2.1 million or 0.8% more than the current budget.

Revenue	2023 Budget	2023 Actual	2023 Projection	Budget Variance	% Variance
Intergovernmental	\$16,057,651	\$0	\$16,057,651	\$0	0.0%
Property Taxes	\$262,798,269	\$145,591,354	\$264,971,587	\$2,173,318	0.8%
Total	\$278,855,920	\$145,591,354	\$281,029,238	\$2,173,318	0.8%

Property Tax revenue generated by the County’s two levies is projected to total \$264.9 million, which is \$2.2 million or 0.8% more than what was assumed in the adopted budget. Property Taxes increased in 2021 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 what was assumed in the 2023 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 \$273.9 million which is \$11.7 million or 4.5% more than what was assumed in the budget.**

Expenditures/Subsidies	2023 Budget	2023 Actual	2023 Projection	Budget Variance	% Variance
Other Expenditures	\$4,165,003	\$80,768	\$4,165,003	\$0	0%
Subsidies to Other Funds	\$258,045,188	\$11,999,601	\$269,783,470	-\$11,738,282	-4.5%
Total Expenditures/Subsidies	\$262,210,191	\$12,080,369	\$273,948,473	-\$11,738,282	-4.5%

Other Expenditures for tax collection fees are projected to total \$4.2 million which is what was assumed in the budget. Subsidies to other funds are projected at \$273.9 million which is \$11.7 million or 4.5% more than budget. The majority of the Health and Human Services divisions and Juvenile Court have projected surpluses but these surpluses are offset by the deficit projected for MetroHealth. The following are the larger projected subsidy variances from what was assumed in the budget:

Juvenile Court - \$1.9 million surplus

Juvenile Courts has surpluses of \$3.3 million in Other Expenses including Supplies, Controlled Costs and Contracts which are offset by deficits in Personal Services due to overtime.

HHS-Administration - \$3.1 million surplus

The majority of this surplus is due to projected underspending of approximately \$2.5 million in the Skill-Up program. The remaining \$600,000 is attributable to underspending of the Tuition Reimbursement program.

HHS-Cuyahoga Job & Family Services – \$1.3 million surplus

The majority of this surplus is due to 49 Employment & Family Services (Caseworker) vacancies.

HHS-Children & Family Services - \$2.8 million surplus

This surplus is a combination of Social Worker vacancies and projected underspending in contractual services for children in county custody.

HHS-Early Childhood - \$1.8 million surplus

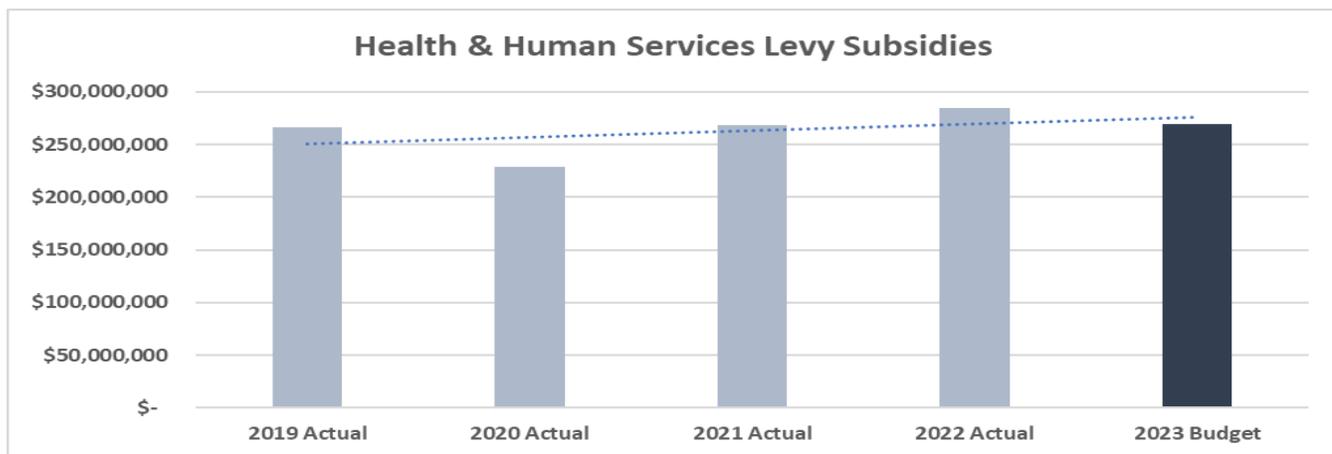
The majority of this surplus \$1.6 million is due to underspending in UPK contracts. The remainder \$184,000 is due to vacancy (including the agency administrator).

HHS-Homeless Services - \$1.7 million surplus

This projected surplus is due to underspending in several Homeless Services contracts.

MetroHealth - \$24.3 million deficit

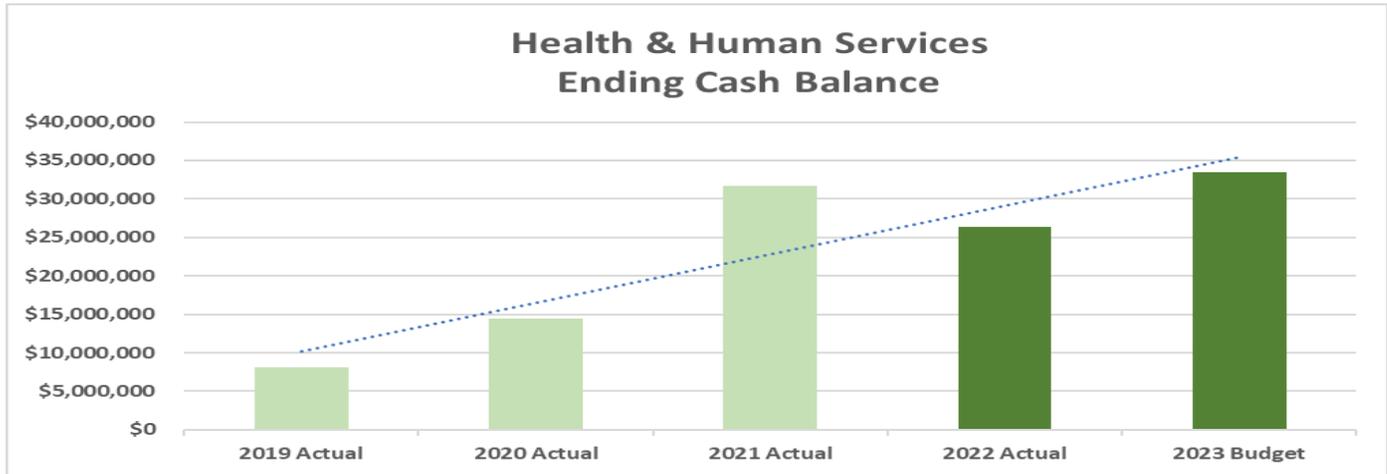
This deficit will be corrected once the remainder of the subsidy is budgeted for 2023.



Ending Cash Balance

The HHS Levy Fund is projected to end 2023 with a cash balance of \$33.5 million which is \$5 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 ending cash balance is projected to be above the reserve requirement.

HHS Levy Fund	2023 Budget	2023 Actual	2023 Projection	Budget Variance
Beginning Cash Balance	\$26,405,596	\$26,405,596	\$26,405,596	\$0
Operating Revenue	\$278,855,920	\$145,591,354	\$281,029,238	\$2,173,318
Expenditures/Subsidies	\$262,210,191	\$12,080,369	\$273,948,473	-\$11,738,282
Ending Cash Balance	\$43,051,325	\$159,916,582	\$33,486,361	-\$9,564,964
Cash Reserve Requirement	\$28,442,494	\$28,442,494	\$28,442,494	



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

2023 All Funds revenue is projected to total \$1.67 billion, which is \$20.1 million or 1.2% less than what was estimated in the budget. Significant variances from budget include:

General Fund:

General Fund Zones - \$20.3 million surplus

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

Expenditure Discussion

All Funds expenditures are projected to total \$1.7 billion in 2023, which is \$197.4 million or 10.4% 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 - \$74.7 million surplus

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

Special Revenue Funds:

Health & Human Services Levy Funds - \$11.7 deficit

Please see Health & Human Services Levy Funds Expenditure Discussion on pages 13-14.

Health & Human Services - \$33.7 million surplus

Surpluses are projected in all HHS divisions due to vacancies and underspending on contracts and professional services. This includes 31 Child Support Officer vacancies, 127 Social Workers vacancies and 49 Employment & Family Services Specialists (Caseworker) vacancies.

Human Resources - \$5.3 million surplus

This surplus is in the Health Insurance Fund. Expenditures are projected to end the year lower than budget due to the County's vacancy level and declining participation in the County's Wellness program.

Public Works - \$15.1 million surplus

This surplus is due to the timing of Space Maintenance Chargebacks. Public Works is projected to chargeback all departments for 2021 and 2022 space usage in 2023.

Public Works/Road and Bridge - \$6.4 million surplus

This projected 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 surplus because projects tend to take multiple years to complete.

Public Works/Sanitary Engineer - \$10.2 million surplus

This projected surplus is due to the timing of sanitary projected. The Sanitary Engineer pays expenses for multiple sanitary sewer districts from the Sanitary Sewer operating account and is then reimbursed from municipalities at the end of the year. This budget includes appropriations for contingencies and emergency repairs which are projected to not be needed in full, resulting in a surplus.

ADAMHS Board - \$17 million surplus

The majority of this variance is projected in Client Services with many providers ramping up to bill for 2023. The board also reports that workforce shortages continue to affect service providers which will result in decreased spending this year.

Board of Developmental Disabilities - \$26.3 million surplus

The majority of this surplus is projected in both Contractual \$21.1 million and Client Services \$1.5 million.

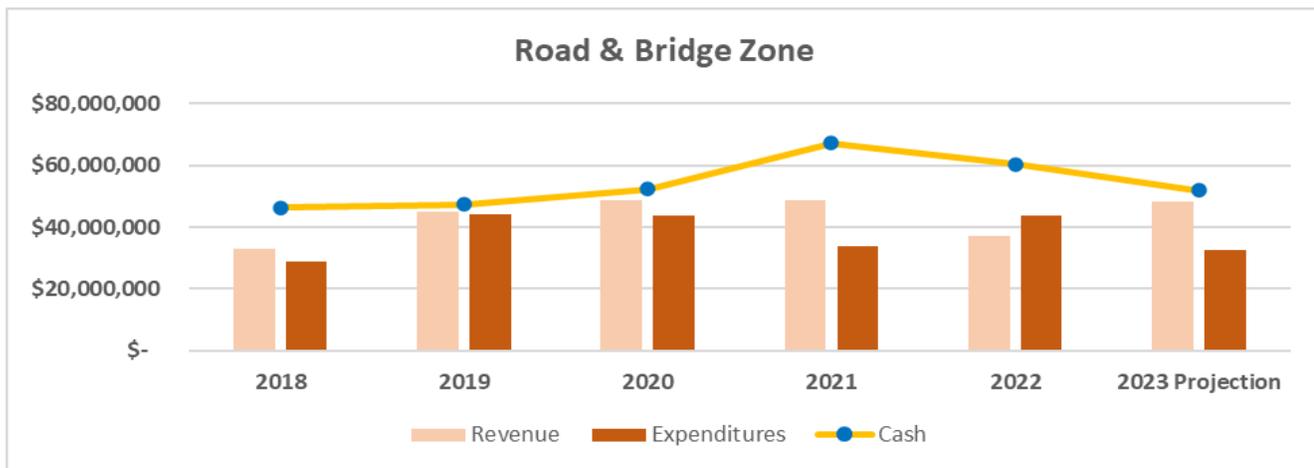
Ending Cash Balance

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

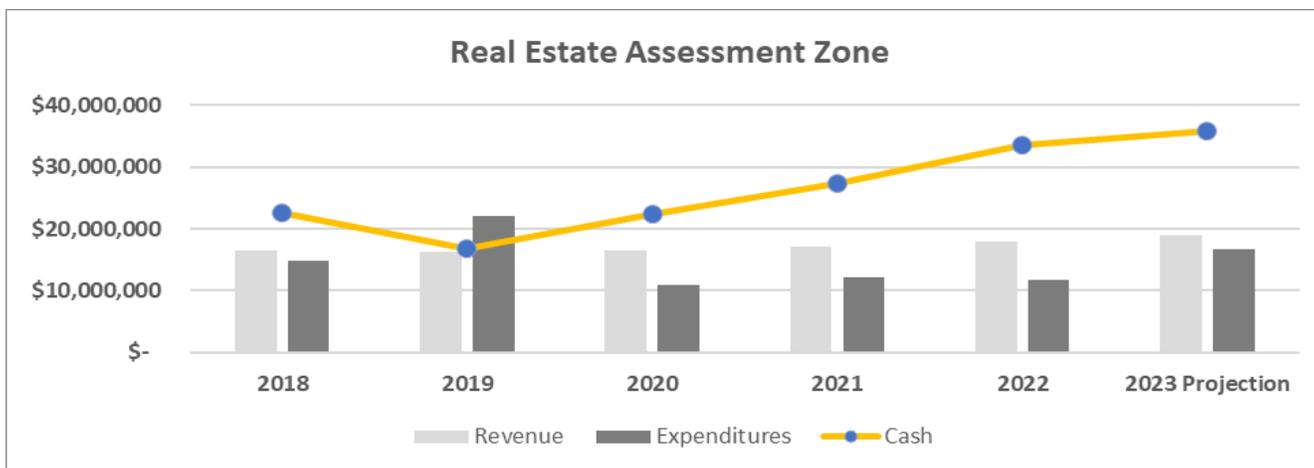
All Funds	2023 Budget	2023 Actual	2023 Projection	Budget Variance
Beginning Cash Balance	\$1,151,262,002	\$1,151,262,002	\$1,151,262,002	\$0
Operating Revenue	\$1,646,401,654	\$526,111,573	\$1,666,517,252	\$20,115,598
Operating Expenditures	\$1,894,297,754	\$475,880,259	\$1,696,939,449	\$197,358,305
Ending Cash Balance	\$903,365,902	\$1,201,493,316	\$1,120,839,805	\$217,473,903

Special Revenue Funds

Road and Bridge Zone – The cash balance in this zone at the end of 2022 was \$60.5 million. The 2023 revenue and expenditure projections are \$48.5 million and \$32.6 million respectively which result in a projected ending cash balance \$51.9 million or 159% cash balance to expenditures.

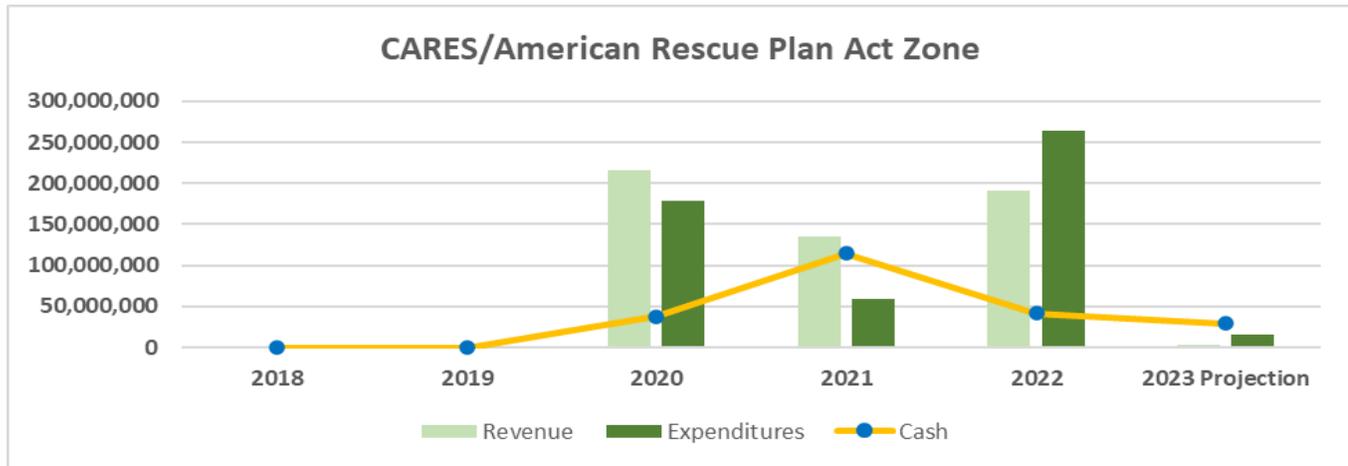


Real Estate Assessment Zone - The Real Estate Assessment zone generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. Total revenues and expenses for 2023 are projected to total \$18.9 million and \$16.7 million respectively. The fund balance is estimated to end 2023 at \$35.8 million. The Board of Revision was budgeted for two additional hearing boards in 2022 and 2023. 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.



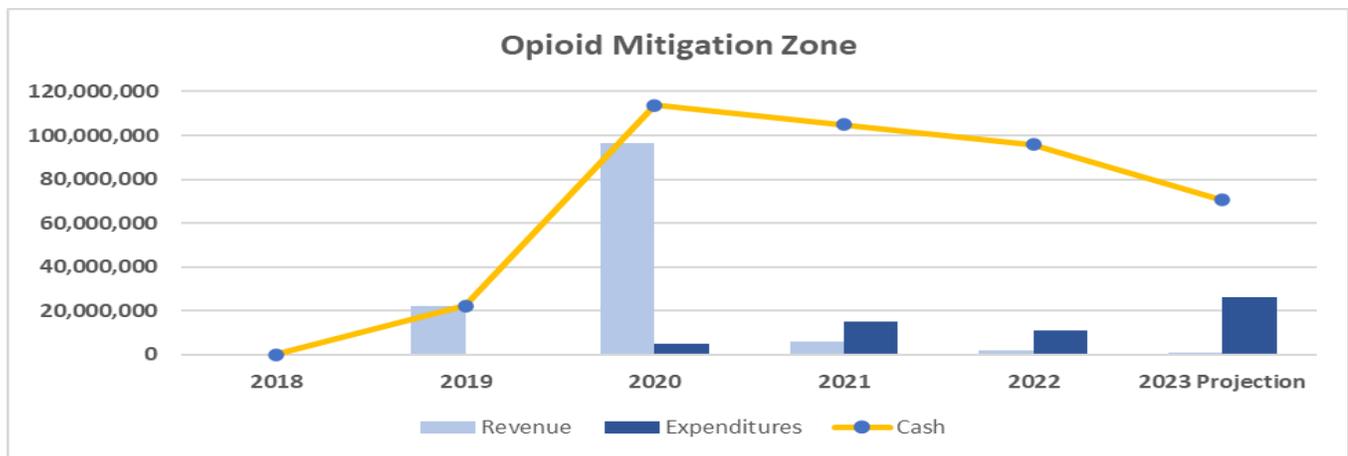
COVID-19 CARES Act/American Rescue Plan Act Zone

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). The 2023 revenue and expenditure projections are \$3.8 million and \$16.2 million respectively which result in a projected ending cash balance of \$29.1 million.



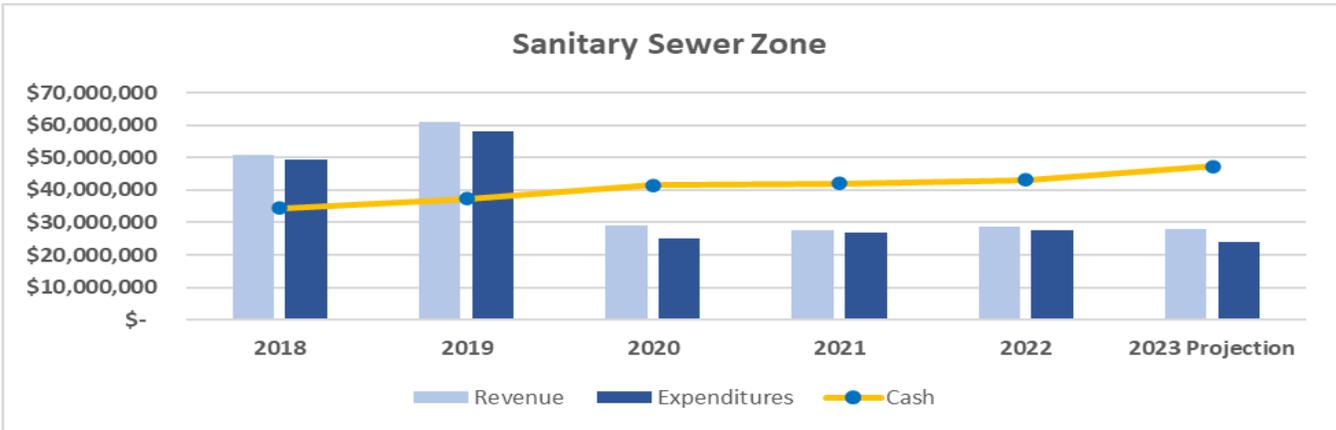
Opioid Mitigation Zone

This zone captures the activity associated with the opioid litigation settlement dollars that Cuyahoga County received from 2019 to 2022. Cuyahoga County began 2023 with a cash balance of \$95.8 million. During the first quarter of 2023, Council approved appropriations totaling \$5.3 million in Opioid Mitigation fund appropriations for contracts with Alcohol, Drug Addiction and Mental Health Services and the Cleveland Hitchcock Center. The 2023 revenue and expenditure projections are \$.9 million and \$26.3 million respectively resulting in an ending cash balance of \$70.4 million.



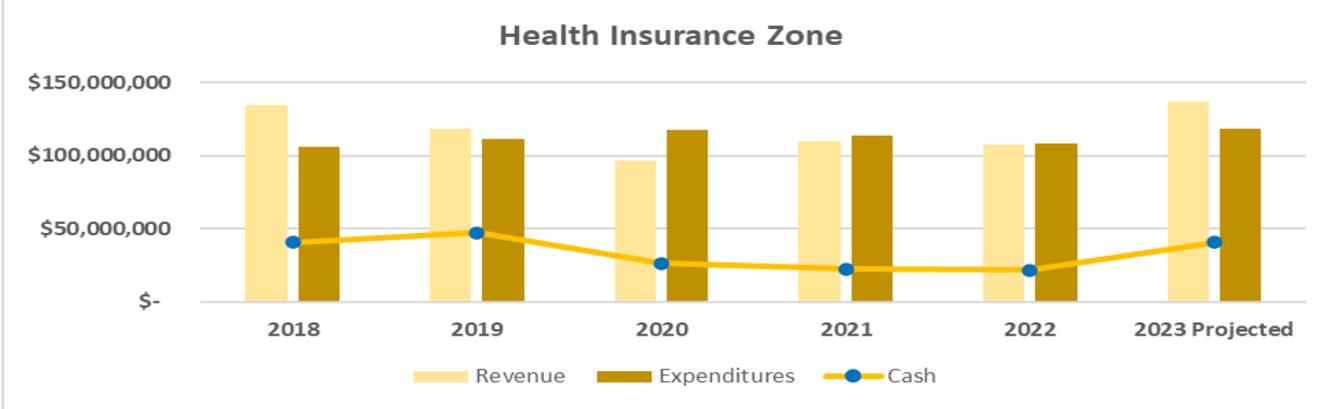
Enterprise Fund

Sanitary Sewer Zone – The cash balance in the zone at the end of 2022 was \$43 million. The 2023 revenue and expenditure projections are \$28.1 million and \$23.9 million respectively which result in a projected ending cash balance \$47.3 million.

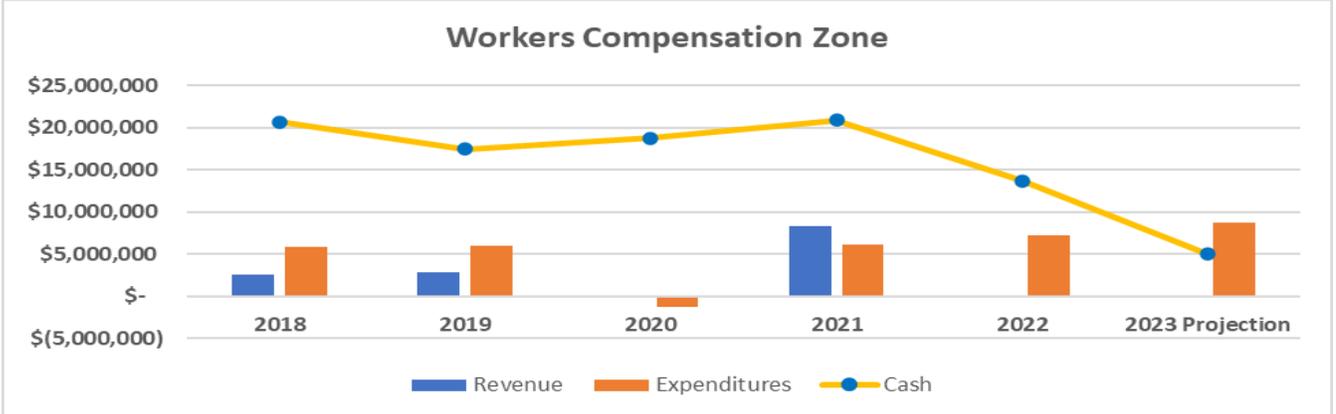


Internal Service Funds

Health Insurance Zone – This zone includes financial activity for County employees and their dependents. The 2022 ending cash balance was \$21.8 million. For 2023, revenue is projected to total \$137.3 million and expenditures are projected to total \$118.3 million. The fund balance is estimated to end 2023 at \$40.7 million.



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 2023, revenue is projected to total \$6,639 and expenditures are projected to total \$8.7 million. The fund balance is estimated to end 2023 at \$5 million.



Cuyahoga County
 2023-2027 Budget/Forecast Analysis (1st Quarter)
 General Fund

General Fund	2022 Actual	2023 Current Budget	2023 YTD Actual	2023 Total Projection	2023 Budget Variance	2024 Total Projection	2025 Total Projection	2026 Total Projection	2027 Total Projection
Beginning Balance	209,483,821	344,246,539	344,246,539	344,246,539	0	241,520,717	235,841,998	249,433,060	269,013,914
Operating Revenue									
Charges for Services	105,290,784	98,647,138	17,252,586	90,448,716	(8,198,422)	95,150,076	97,784,326	102,019,671	103,447,321
Fines & Forfeitures	8,247,677	8,855,927	1,872,031	8,404,807	(451,120)	8,473,342	8,541,198	8,608,382	8,674,902
Interest Earnings	8,583,749	9,192,571	3,572,999	15,192,571	6,000,000	15,646,730	16,052,967	16,534,556	17,030,593
Intergovernmental	75,045,638	63,131,082	16,079,440	68,469,590	5,338,508	68,773,671	69,281,160	69,505,669	69,734,420
Licenses & Permits	104,617	99,646	18,700	120,720	21,074	120,720	120,720	120,720	120,720
Other Revenue	229,024,165	3,227,952	302,317	3,720,249	492,297	3,581,673	3,581,673	3,581,673	3,581,673
Other Taxes	10,435,558	9,599,356	2,112,565	10,487,937	888,581	10,663,212	10,928,027	11,108,841	11,276,551
Property Tax	31,101,200	32,953,894	18,949,649	34,823,954	1,870,060	36,489,554	37,764,032	37,946,319	38,096,319
Sales Tax	311,762,075	312,577,935	83,606,306	326,942,851	14,364,916	339,510,723	356,235,506	361,860,609	373,020,881
Total Operating Revenue	779,595,463	538,285,501	143,766,595	558,611,395	20,325,894	578,409,701	600,289,609	611,286,440	624,983,380
Operating Expenditures									
Personal Services	306,422,140	319,783,541	89,270,677	325,962,458	(6,178,917)	336,917,635	342,457,898	350,569,372	356,109,693
Other Expenditures	255,993,686	345,856,684	61,371,711	279,501,890	66,354,794	165,146,939	163,495,635	165,230,494	163,926,426
Total Operating Expenditure	562,415,826	665,640,225	150,642,388	605,464,348	60,175,877	502,064,574	505,953,533	515,799,866	520,036,119
Other Financing Uses	82,416,919	70,369,930	2,348,317	55,872,870	14,497,060	82,023,846	80,745,014	75,905,720	56,262,413
Total Cash Obligations	644,832,745	736,010,154	152,990,705	661,337,218	74,672,937	584,088,420	586,698,547	591,705,586	576,298,532
Ending Cash Balance	344,246,539	146,521,886	335,022,428	241,520,717	94,998,831	235,841,998	249,433,060	269,013,914	317,698,762
<i>Cash Reserve Requirement</i>	<i>124,595,581</i>	<i>137,318,778</i>	<i>137,318,778</i>	<i>137,318,778</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
Total Reserves on Balance	0	7,000,000	0	0		7,000,000	7,000,000	7,000,000	7,000,000

Cuyahoga County
 2023-2027 Budget/Forecast Analysis (1st Quarter)
 General Fund by Department

General Fund	2022 Actual	2023 Current Budget	2023 YTD Actual	2023 Total Projection	2023 Budget Variance	2024 Total Projection	2025 Total Projection	2026 Total Projection	2027 Total Projection
County Executive Agencies									
Clerk of Courts	7,796,850	8,529,461	1,582,695	7,993,997	535,464	8,095,884	8,199,689	8,305,461	8,413,255
County Executive	2,206,241	2,229,932	723,777	3,095,524	(865,592)	3,279,430	3,377,734	3,467,119	3,558,615
Economic Development	6,041,068	10,143,400	996,612	11,206,312	(1,062,912)	7,789,228	7,862,026	7,936,243	8,011,909
Fiscal	127,831,489	213,600,525	30,714,125	148,866,247	64,734,278	41,182,158	41,940,962	42,745,473	43,572,365
Human Resources	4,140,341	4,507,517	1,283,048	4,196,351	311,166	4,286,742	4,378,881	4,472,819	4,568,588
Information Technology	26,213,611	26,164,595	7,409,304	24,929,697	1,234,898	24,991,790	25,382,391	25,783,664	26,197,256
Innovation and Performance	708,229	803,134	185,101	664,746	138,388	682,051	699,914	718,341	737,333
Law Department	11,663,159	5,244,599	2,601,160	5,244,599	0	5,292,851	5,342,044	5,392,199	5,443,334
Medical Examiner	16,263,735	17,576,165	4,570,251	18,139,946	(563,781)	17,451,107	17,768,318	18,091,720	18,421,450
Public Safety & Justice Services	2,078,080	2,602,423	737,472	2,606,891	(4,468)	2,579,312	2,626,428	2,674,458	2,723,432
Public Works	4,697,839	10,877,287	3,126,154	10,496,417	380,870	10,539,138	10,562,406	10,584,032	10,606,021
Sheriff	150,311,470	147,160,191	41,653,892	153,340,930	(6,180,739)	154,575,316	156,083,452	157,620,360	159,186,762
Total County Executive Agencies	359,952,112	449,439,230	95,583,592	390,781,657	58,657,573	280,745,007	284,224,245	287,791,889	291,440,320
Elected Officials									
Common Pleas	54,450,275	62,987,643	14,681,860	58,796,417	4,191,226	59,631,805	60,405,348	61,193,773	61,997,448
County Council	2,283,433	2,565,754	660,915	2,435,289	130,465	2,478,493	2,522,532	2,567,425	2,613,191
Court of Appeals	801,078	1,066,462	112,818	845,488	220,974	845,488	845,488	845,488	845,488
Domestic Relations	9,755,172	11,030,451	2,332,795	10,814,458	215,993	11,703,892	11,910,999	12,122,126	12,337,368
Juvenile Court	40,959,063	39,269,832	11,416,221	43,251,745	(3,981,913)	44,063,851	44,891,691	45,735,634	46,596,037
Probate Court	7,195,528	7,638,089	1,819,870	7,544,020	94,069	7,701,337	7,861,687	8,025,141	8,191,772
Prosecutor	41,260,458	43,454,449	11,588,391	43,298,158	156,291	44,817,966	45,813,415	46,828,252	47,862,909
Total Elected Officials	156,705,008	168,012,680	42,612,870	166,985,575	1,027,105	171,242,832	174,251,160	177,317,839	180,444,213
Boards and Commissions									
Board of Elections	17,472,481	15,860,306	3,762,424	16,899,420	(1,039,114)	18,700,636	15,487,501	18,071,697	14,891,592
Inspector General	960,709	1,116,616	309,684	1,079,045	37,571	1,115,105	1,147,737	1,181,150	1,215,656
Internal Audit	690,774	952,598	201,186	881,125	71,473	906,170	929,302	953,280	977,810
Personnel Review Commission	2,151,916	2,573,491	707,076	2,392,867	180,624	2,436,231	2,511,857	2,589,717	2,670,045
Planning Commission	2,657,503	2,996,837	642,532	2,377,582	619,255	2,421,520	2,466,313	2,511,986	2,558,555
Public Defender	15,009,519	15,849,554	4,913,508	16,923,967	(1,074,413)	17,281,997	17,646,980	18,019,073	18,398,437
Soldiers and Sailors Monument	189,073	319,000	44,069	166,357	152,643	169,514	172,728	176,010	179,352
Veterans Service Commission	6,626,731	8,519,913	1,865,448	6,976,753	1,543,160	7,045,562	7,115,710	7,187,225	7,260,139
Total Board and Commissions	45,758,706	48,188,315	12,445,927	47,697,116	491,199	50,076,735	47,478,128	50,690,138	48,151,586
Total General Fund	562,415,826	665,640,225	150,642,388	605,464,348	60,175,877	502,064,574	505,953,533	515,799,866	520,036,119

Cuyahoga County
2023-2027 Budget/Forecast Analysis (1st Quarter)
General Fund Subsidies

Subsidy	2022	2023	2023	2023	2023	2024	2025	2026	2027
	Actual	Current Budget	YTD Actual	Total Projection	Budget Variance	Total Projection	Total Projection	Total Projection	Total Projection
Gateway Arena	7,114,577	2,815,702	0	2,681,868	133,834	0	0	0	0
Brownfield Debt Service	1,059,410	1,092,935	0	1,081,766	11,169	1,078,586	1,092,819	1,142,581	1,140,254
Shaker Square Series 2000A	100,000	97,054	0	153,748	(56,694)	132,585	133,710	1,500	1,500
Community Redevelopment Debt Service	274,232	271,716	0	273,196	(1,480)	267,610	266,954	271,775	270,834
Medical Mart 2010	26,181,230	26,291,050	0	26,283,423	7,627	26,277,850	26,276,250	26,274,250	9,108,750
County Hotel Debt	10,000,000	20,745,444	0	3,786,875	16,958,569	21,737,918	21,673,187	21,622,552	21,927,245
Western Reserve	0	0	0	0	0	9,219,480	9,326,230	2,890,830	0
Medical Mart Refunding	683,200	681,100	0	681,100	0	679,000	681,900	679,650	679,652
Convention Center 2022A	0	0	0	0	0	1,489,019	1,336,119	1,224,619	1,219,519
2017 Sales Tax Bonds	1,416,250	1,409,750	0	0	1,409,750	0	0	1,823,750	1,923,750
Flats East Bank Guarantee	0	1,143,975	0	0	1,143,975	1,143,975	1,143,975	1,143,975	1,143,975
Progressive Field Lease Agreement	2,550,000	2,550,000	0	2,550,000	0	2,550,000	2,550,000	2,550,000	2,550,000
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	200,000	0	0	0	0	0	0	0	0
Emergency Management	796,529	811,774	0	811,774	0	0	0	0	0
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	0	0	0	0	0	0
Capital Central Booking	3,400,000	0	0	0	0	0	0	0	0
Fast Copier	0	0	0	0	0	0	0	0	0
Dog & Kennel	120,000	199,400	0	199,400	0	120,000	120,000	120,000	120,000
Veterans Services Building	1,750,000	0	0	0	0	0	0	0	0
Soil & Water Conservation	125,000	125,000	0	125,000	0	125,000	125,000	125,000	125,000
Healthy Urban Tree Canopy	950,000	0	0	0	0	950,000	0	0	0
Public Utility (Microgrid)	87,500	175,000	0	175,000	0	175,000	175,000	175,000	175,000
Challenge Loan Program	0	0	1,250,000	1,250,000	(1,250,000)	250,000	0	0	0
Animal Shelter Multi-Purpose Room	1,000,000	0	0	0	0	0	0	0	0
27th Pay Reserve	1,416,206	734,565	786,625	786,625	(52,060)	802,358	818,405	834,773	851,469
Cash Transfers:									
Veterans Service Fund	4,097,243	0	311,692	311,692	(311,692)	0	0	0	0
Economic Development	3,800,000	0	0	3,500,000	(3,500,000)	3,800,000	3,800,000	3,800,000	3,800,000
Nord Family Foundation Grant	10,927	0	0	0	0	0	0	0	0
VAWA Grant	5,671	0	0	0	0	0	0	0	0
EEAG Grant	53,185	0	0	0	0	0	0	0	0
Hazard Mitigation Grant	0	0	0	(4,063)	4,063	0	0	0	0
Refund to Taxpayer	294	0	0	0	0	0	0	0	0
Total General Fund Subsidies	82,416,919	70,369,930	2,348,317	55,872,870	14,497,061	82,023,846	80,745,014	75,905,720	56,262,413

Cuyahoga County
 2023-2027 Budget/Forecast Analysis (1st Quarter)
 Health and Human Services Levy Fund Analysis

Health & Human Services Levy Fund	2022 Actual	2023 Current Budget	2023 YTD Actual	2023 Total Projection	2023 Budget Variance	2024 Total Projection	2025 Total Projection	2026 Total Projection	2027 Total Projection
Beginning Balance	31,653,187	26,405,596	26,405,596	26,405,596	0	33,486,361	36,319,820	35,901,147	32,168,283
Operating Revenue									
Intergovernmental	16,057,652	16,057,651	0	16,057,651	0	16,057,651	16,057,651	16,057,651	16,057,651
Property Tax	263,119,700	262,798,269	145,591,354	264,971,587	2,173,318	262,263,184	262,263,184	262,263,184	262,263,184
Total Operating Revenue	279,177,352	278,855,920	145,591,354	281,029,238	2,173,318	278,320,835	278,320,835	278,320,835	278,320,835
Operating Expenditures									
Personal Services	0	0	0	0	0	0	0	0	0
Other Expenditures	4,165,003	4,165,003	80,768	4,165,003	0	4,165,003	4,165,003	4,165,003	4,165,003
Total Operating Expenditures	4,165,003	4,165,003	80,768	4,165,003	0	4,165,003	4,165,003	4,165,003	4,165,003
Other Financing Uses	280,259,940	258,045,188	11,999,601	269,783,470	(11,738,282)	271,322,373	274,574,505	277,888,696	281,266,433
Total Cash Obligations	284,424,943	262,210,191	12,080,369	273,948,473	(11,738,282)	275,487,376	278,739,508	282,053,699	285,431,436
Ending Cash Balance	26,405,596	43,051,325	159,916,582	33,486,361	13,911,600	36,319,820	35,901,147	32,168,283	25,057,681
<i>Cash Reserve Requirement</i>	<i>26,799,560</i>	<i>28,442,494</i>	<i>28,442,494</i>	<i>28,442,494</i>					

Cuyahoga County
 2023-2027 Budget/Forecast Analysis (1st Quarter)
 Health and Human Services Levy Subsidies

	2022 Actual	2023 Current Budget	2023 YTD Actual	2023 Total Projection	2023 Budget Variance	2024 Total Projection	2025 Total Projection	2026 Total Projection	2027 Total Projection
HHS Levy Revenue									
HHS 4.8 Mill Levy	135,119,718	134,962,934	64,812,265	135,200,398	237,464	132,493,073	132,493,073	132,493,073	132,493,073
HHS 4.7 Mill Levy	144,057,634	143,892,986	78,073,089	145,828,839	1,935,853	145,827,762	145,827,762	145,827,762	145,827,762
Total HHS Levy Revenue	279,177,352	278,855,920	142,885,354	281,029,238	2,173,318	278,320,835	278,320,835	278,320,835	278,320,835
HHS Levy Subsidies									
ADAMHS	43,463,659	43,463,659	0	43,463,660	(1)	43,463,660	43,463,660	43,463,660	43,463,660
Common Pleas-Juvenile Division	19,134,056	22,222,943	0	20,345,532	1,877,411	20,661,360	20,983,291	21,311,466	21,646,027
Common Pleas-TASC	1,436,353	1,260,429	0	1,755,389	(494,960)	1,813,362	1,872,455	1,932,694	1,994,104
Family Justice Center	230,741	237,843	0	107,843	130,000	57,680	62,165	66,740	71,402
HHS Administration	4,532,251	5,291,904	0	2,149,255	3,142,649	2,307,572	2,469,060	2,633,705	2,801,560
HHS CJFS	8,890,461	8,718,211	2,500,000	7,391,626	1,326,585	7,461,431	8,418,070	9,392,808	10,386,113
HHS CSEA	5,287,531	7,512,864	0	7,056,084	456,780	6,715,736	7,027,106	7,344,341	7,667,603
HHS DCFS	97,212,255	95,753,664	0	92,918,869	2,834,795	93,952,309	95,005,300	96,078,364	97,171,981
HHS DSAS	20,835,421	22,621,100	0	23,592,875	(971,775)	23,835,327	24,093,846	24,357,301	24,625,810
HHS Early Childhood	19,366,219	19,331,929	0	17,510,107	1,821,822	17,531,532	17,553,373	17,575,642	17,598,343
HHS FCFC	5,553,881	5,550,129	0	4,933,799	616,330	4,955,865	4,978,359	5,001,291	5,024,669
HHS Homeless	12,930,514	10,784,469	0	9,132,787	1,651,682	9,148,757	9,165,037	9,181,635	9,198,556
HHS Other Programs	601,075	676,120	0	195,107	481,013	195,107	195,107	195,107	195,107
HHS Re-Entry	2,791,848	2,871,427	0	2,810,847	60,580	2,778,185	2,792,416	2,806,924	2,821,713
MetroHealth	32,472,000	8,118,000	8,118,000	32,472,000	(24,354,000)	32,472,000	32,472,000	32,472,000	32,472,000
Ohio State Extension	222,300	222,300	0	222,300	0	222,300	222,300	222,300	222,300
Public Safety-Witness Victims	2,209,342	2,408,197	0	2,343,789	64,408	2,360,957	2,403,942	2,447,760	2,492,428
Workforce Development	1,000,000	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	2,090,033	0	381,601	381,601	(381,601)	389,233	397,018	404,958	413,057
Total HHS Levy Subsidies	280,259,940	258,045,188	11,999,601	269,783,470	(11,738,282)	271,322,373	274,574,505	277,888,696	281,266,433
Operating Surplus/Deficit	(1,082,588)	20,810,732	130,885,753	11,245,768	13,911,600	6,998,462	3,746,330	432,139	(2,945,598)

Cuyahoga County
 2023-2027 Budget/Forecast Analysis (1st Quarter)
 All Funds

All Funds	2022 Actual	2023 Current Budget	2023 YTD Actual	2023 Total Projection	2023 Budget Variance	2024 Total Projection	2025 Total Projection	2026 Total Projection	2027 Total Projection
Beginning Balance	1,089,887,884	1,151,262,002	1,151,262,002	1,151,262,002	0	1,120,839,805	1,187,624,159	1,231,606,196	1,326,859,864
Operating Revenue									
Charges for Services	327,181,156	351,765,902	83,811,799	369,671,404	17,905,502	382,504,084	392,647,840	403,405,325	411,426,800
Fines & Forfeitures	12,277,458	12,622,633	2,800,014	12,178,421	(444,212)	12,246,956	12,314,812	12,381,996	12,448,516
Interest Earnings	14,074,170	10,361,591	7,652,586	16,666,229	6,304,638	17,133,118	17,651,625	18,214,214	18,807,251
Intergovernmental	636,657,469	419,250,541	96,751,033	382,530,480	(36,720,061)	381,816,848	382,655,858	382,659,819	381,855,222
Licenses & Permits	1,868,562	2,094,310	1,233,631	2,374,536	280,226	1,471,611	1,484,382	1,497,484	1,510,928
Other Revenue	13,448,729	17,653,336	10,375,368	32,303,694	14,650,358	6,246,700	6,246,700	6,246,700	6,246,700
Other Taxes	91,332,388	102,634,269	14,110,568	102,283,939	(350,330)	103,857,797	104,727,531	106,728,440	107,523,522
Property Tax	406,931,155	404,869,017	222,574,916	410,329,991	5,460,974	414,951,747	419,094,905	419,328,595	419,530,181
Sales Tax	323,378,642	325,150,054	86,801,660	338,178,558	13,028,504	350,050,868	361,147,913	374,036,147	385,199,263
Total Operating Revenue	1,827,149,730	1,646,401,654	526,111,573	1,666,517,252	20,115,598	1,670,279,729	1,697,971,566	1,724,498,720	1,744,548,383
Operating Expenditures									
Personal Services	621,924,388	648,684,133	180,309,297	646,515,471	2,168,662	662,889,179	674,551,532	688,569,680	699,759,043
Other Expenditures	1,143,851,223	1,245,613,620	295,570,962	1,050,423,978	195,189,642	940,606,196	979,437,997	940,675,372	939,550,450
Total Operating Expenditures	1,765,775,611	1,894,297,754	475,880,259	1,696,939,449	197,358,305	1,603,495,375	1,653,989,529	1,629,245,052	1,639,309,493
Other Financing Uses	0	0	0	0	0	0	0	0	0
Total Cash Obligations	1,765,775,611	1,894,297,754	475,880,259	1,696,939,449	197,358,305	1,603,495,375	1,653,989,529	1,629,245,052	1,639,309,493
Ending Cash Balance	1,151,262,002	903,365,902	1,201,493,316	1,120,839,805	217,473,903	1,187,624,159	1,231,606,196	1,326,859,864	1,432,098,754
Reserves on Cash Balance									
County Hotel	0	7,000,000	0	0	0	7,000,000	7,000,000	7,000,000	7,000,000
Computer Refresh	0	750,000	0	0	0	750,000	750,000	750,000	750,000
Total Reserves on Balance	0	7,750,000	0	0	0	7,750,000	7,750,000	7,750,000	7,750,000

Cuyahoga County
2023-2027 Budget/Forecast Analysis (1st Quarter)
All Funds by Department

	2022	2023	2023	2023	2023	2024	2025	2026	2027
All Funds	Actual	Current Budget	YTD Actual	Total Projection	Budget Variance	Total Projection	Total Projection	Total Projection	Total Projection
County Executive Agencies									
Executive	13,276,009	7,762,882	7,398,917	3,486,198	4,276,684	3,470,104	3,568,408	3,657,793	3,749,289
Clerk of Courts	7,796,850	8,529,461	1,582,695	7,993,997	535,464	8,095,884	8,199,689	8,305,461	8,413,255
Development	73,390,529	21,317,547	7,509,024	20,911,158	406,389	17,495,185	17,569,115	17,644,484	17,721,324
Fiscal	326,800,145	406,132,583	90,883,765	338,512,979	67,619,604	237,092,602	278,822,516	239,615,574	241,132,484
Health and Human Services	351,126,804	403,187,552	92,779,708	369,458,615	33,728,937	371,463,892	374,279,745	377,149,189	380,073,526
Human Resources	119,702,429	136,514,943	38,397,015	131,244,892	5,270,051	131,374,248	131,506,103	131,640,521	131,777,551
Information Technology	27,613,232	26,717,973	7,577,475	25,675,762	1,042,211	25,763,382	26,176,412	26,600,821	27,038,262
Innovation	708,229	803,134	185,101	664,746	138,388	682,051	699,914	718,341	737,333
Law Department	11,663,159	5,244,599	2,601,160	5,244,599	0	5,292,851	5,342,044	5,392,199	5,443,334
Medical Examiner	17,019,117	18,839,804	4,677,295	18,139,946	699,858	17,451,107	17,768,318	18,091,720	18,421,450
Public Safety & Justice Serv.	10,775,369	11,990,342	2,802,144	9,321,099	2,669,243	9,305,753	9,447,054	9,591,087	9,737,919
Public Works	101,785,203	81,386,637	24,628,945	66,288,745	15,097,892	66,388,123	66,469,115	66,549,566	66,631,500
Public Works-County Airport	1,918,874	1,512,304	696,629	1,360,211	152,093	1,370,505	1,380,996	1,391,687	1,402,580
Public Works-Road & Bridge	27,953,354	39,075,186	12,900,263	32,642,756	6,432,430	32,895,672	33,153,480	33,416,288	33,684,217
Public Works-Sanitary Eng.	26,878,196	34,099,449	7,596,878	23,888,523	10,210,926	24,094,947	24,305,261	24,519,563	24,737,956
Sheriff	164,230,828	159,564,268	45,744,021	167,038,076	(7,473,808)	168,441,177	170,121,202	171,833,263	173,578,158
Total County Executive Agencies	1,282,638,326	1,362,678,665	347,961,037	1,221,872,302	140,806,363	1,120,677,483	1,168,809,372	1,136,117,557	1,144,280,138
Elected Officials									
Common Pleas Court	69,838,329	67,819,253	17,285,582	63,802,945	4,016,308	64,706,645	65,549,817	66,409,224	67,285,261
Community Based Correction Bd	5,356,296	5,552,456	1,285,054	5,140,216	412,240	5,140,216	5,140,216	5,140,216	5,140,216
County Council	2,283,433	2,565,754	660,915	2,435,289	130,465	2,478,493	2,522,532	2,567,425	2,613,191
Court of Appeals	801,078	1,081,462	116,601	849,272	232,190	849,272	849,272	849,272	849,272
Domestic Relations Court	9,855,910	11,268,761	2,359,381	10,816,141	452,620	11,705,575	11,912,682	12,123,809	12,339,051
Juvenile Court	65,416,633	64,977,128	17,131,564	63,689,347	1,287,781	64,817,281	65,967,052	67,139,170	68,334,134
Probate Court	8,157,685	8,838,649	2,039,324	8,288,173	550,476	8,445,490	8,605,840	8,769,294	8,935,925
Prosecutor	47,577,519	48,622,698	13,175,811	46,642,700	1,979,998	48,219,785	49,273,616	50,347,963	51,443,282
Total Elected Officials	209,286,883	210,726,161	54,054,233	201,664,083	9,062,078	206,362,757	209,821,027	213,346,373	216,940,332
Boards and Commissions									
ADAMHS Board	74,571,648	92,354,086	20,305,707	75,303,278	17,050,808	75,303,278	75,303,278	75,303,278	75,303,278
Board of Develop. Disabilities	129,363,756	151,720,899	34,585,894	125,420,778	26,300,121	126,569,018	127,538,124	128,526,375	129,534,176
Board of Elections	17,472,231	15,860,306	3,769,668	16,899,420	(1,039,114)	18,700,636	15,487,501	18,071,697	14,891,592
Board of Revision	2,493,585	3,530,521	633,859	3,031,523	498,998	2,665,498	3,083,129	3,186,491	2,904,041
Inspector General	994,055	1,203,225	324,893	1,164,933	38,292	1,202,978	1,236,972	1,271,774	1,307,698
Internal Audit	690,774	952,598	201,186	881,125	71,473	906,170	929,302	953,280	977,810
Law Library	474,778	553,386	132,496	484,622	68,764	491,960	499,440	507,066	514,838
Personnel Review Commission	2,151,916	2,573,491	707,076	2,392,867	180,624	2,436,231	2,511,857	2,589,717	2,670,045
Planning Commission	2,925,513	3,678,828	818,759	2,377,582	1,301,246	2,421,520	2,466,313	2,511,986	2,558,555
Public Defender	17,592,396	18,655,938	5,679,125	19,376,401	(720,463)	19,787,205	20,205,983	20,632,918	21,068,189
Soldiers and Sailors Monument	191,873	394,000	44,069	166,357	227,643	169,514	172,728	176,010	179,352
Solid Waste Management Dist.	1,965,436	2,700,337	587,873	2,193,008	507,329	1,994,699	2,020,967	2,047,994	2,075,982
Veterans Service Commission	7,951,731	9,488,873	1,935,408	7,256,593	2,232,280	7,325,402	7,395,550	7,467,065	7,539,979
Workforce Development	15,010,712	17,226,440	4,138,975	16,454,577	771,863	16,481,026	16,507,986	16,535,471	16,563,488
Total Board and Commissions	273,850,402	320,892,928	73,864,989	273,403,064	47,489,864	276,455,135	275,359,130	279,781,122	278,089,023
Total All Funds	1,765,775,611	1,894,297,754	475,880,259	1,696,939,449	197,358,305	1,603,495,375	1,653,989,529	1,629,245,052	1,639,309,493