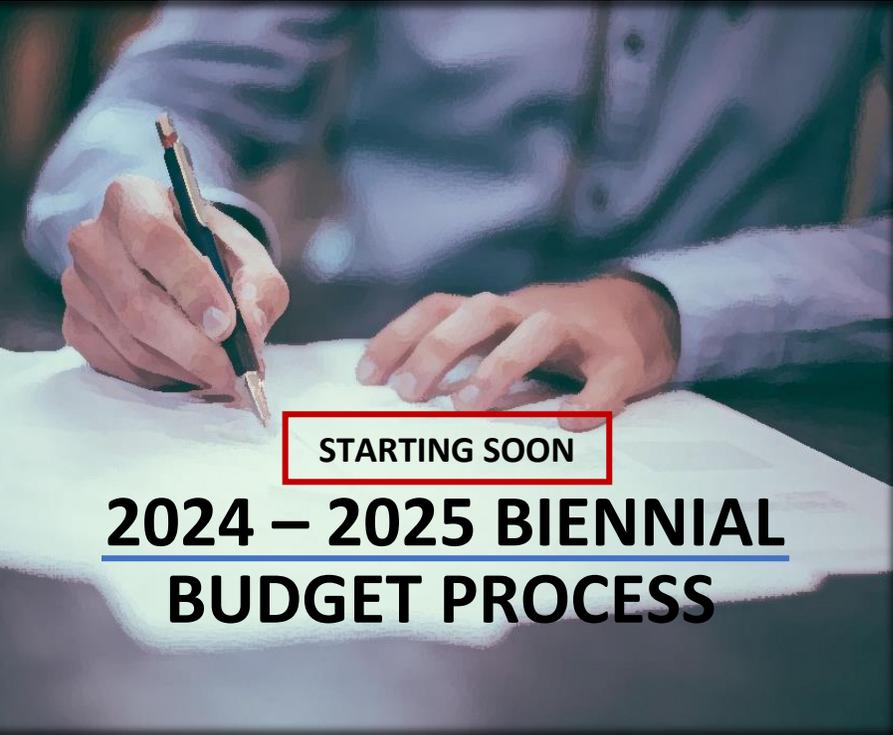




# 2023 2<sup>nd</sup> Quarter Budget Update



**STARTING SOON**

## **2024 – 2025 BIENNIAL BUDGET PROCESS**



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

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## 2023 highlights (as of 2<sup>nd</sup> Quarter):

- 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
- Received \$25,000,000 in Emergency Rental Assistance 2 grant funds from the U.S. Treasury
- Received \$9,879,339 in HOME ARPA grant funds from the U.S. Department of Housing and Urban Development
- Adopted the annual Alternative Tax Budget for 2024

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## Summary

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

### General Operating Fund

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

The **General Fund is projected to end 2023 with an operating deficit of \$125.5 million.** This includes \$560.5 million in revenue and \$686 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 deficit of \$15 million.**

**Total revenue is projected to total \$560.5 million in 2023,** which is \$22.2 million or 4.1%, more than what was anticipated in the budget. **Total Expenditures are projected to total \$686 million,** which is \$55.2 million or 7.4% 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 \$560.5 million.** This is 4.1% 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.

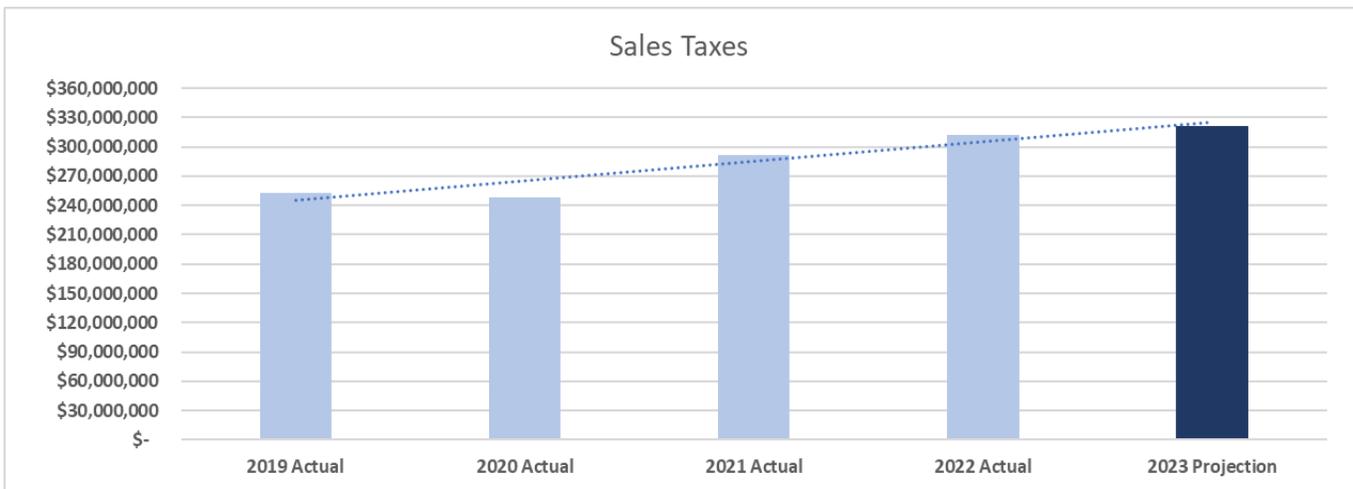
Revenue	2023 Budget	2023 Actual	2023 Projection	Budget Variance	% Variance
Property Tax	\$32,953,894	\$18,967,041	\$35,636,870	\$2,682,976	8.1%
<b>Sales &amp; Use</b>	<b>\$312,577,935</b>	<b>\$159,002,224</b>	<b>\$321,199,463</b>	<b>\$8,621,528</b>	<b>2.8%</b>
Licenses & Permits	\$99,646	\$36,472	\$117,720	\$18,074	18.1%
Fines & Forfeitures	\$8,855,927	\$3,909,556	\$7,988,064	-\$867,863	-9.8%
<b>Charges for Services</b>	<b>\$98,647,138</b>	<b>\$56,145,118</b>	<b>\$95,426,748</b>	<b>-\$3,220,390</b>	<b>-3.3%</b>
<b>Intergovernmental</b>	<b>\$63,131,082</b>	<b>\$38,766,732</b>	<b>\$69,576,862</b>	<b>\$6,445,780</b>	<b>10.2%</b>
Other Revenue	\$12,827,308	\$7,522,704	\$15,334,012	\$2,506,704	19.5%
Interest Earnings	\$9,192,571	\$7,027,405	\$15,192,571	\$6,000,000	65.3%
<b>Total</b>	<b>\$538,285,501</b>	<b>\$291,377,251</b>	<b>\$560,472,310</b>	<b>\$22,186,809</b>	<b>4.1%</b>

### Sales Tax

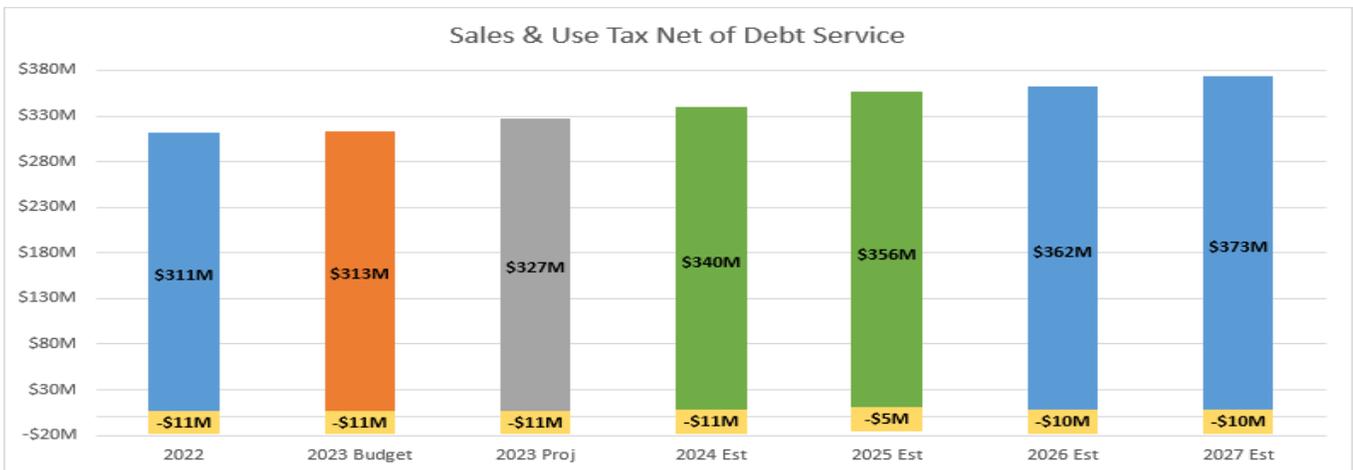
**Through the 2<sup>nd</sup> Quarter of the year, the County has collected \$163.2 million in combined sales tax revenue.** This is a 5.4% increase from what was collected during the same period in 2022. Sales tax collections through July 2023 total \$188.6 million or 3.3% higher than the same time last year.

**Sales Tax revenue is projected to total \$332.6 million in 2023.** This is \$8.5 million or 2.6% more than what was expected in the 2023 budget and \$9.2 million or 2.8% 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 \$321.2 million in 2023, which is approximately 54.6% of the fund’s total revenue (based on 2<sup>nd</sup> Quarter estimates). In previous years, Sales Tax represented more than 50% of total General Operating Fund revenue. While the 2023 estimate is \$8.6 million or 2.8% more than budget, actual Sales Tax revenue is up \$9.3 million or 6.2% 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

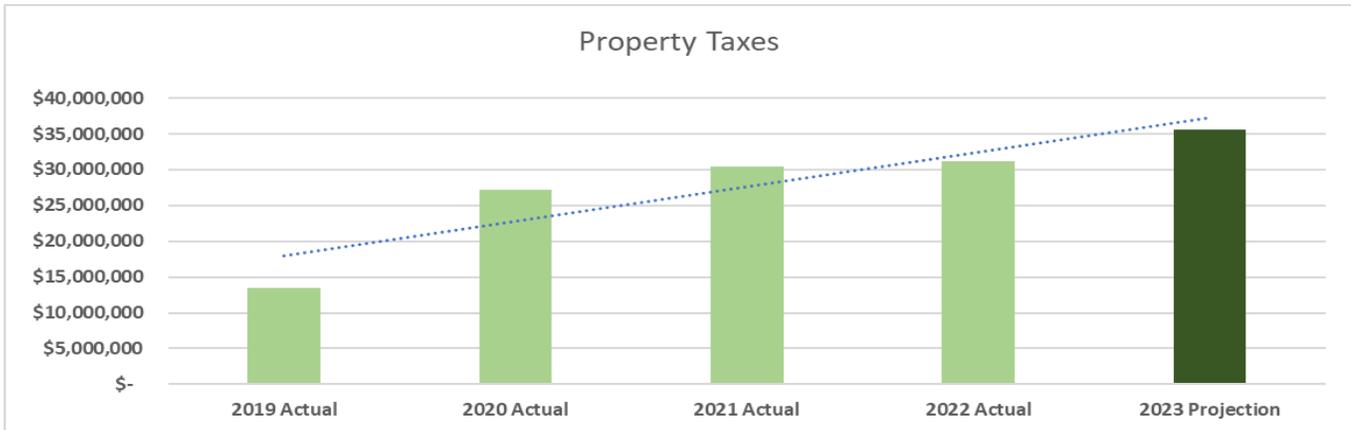
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to the trustee for all the County's Sales Tax Revenue Bonds. The trustee withholds amounts required for debt service pursuant to the trust indentures and then forwards the remaining sales tax to the County.

- **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

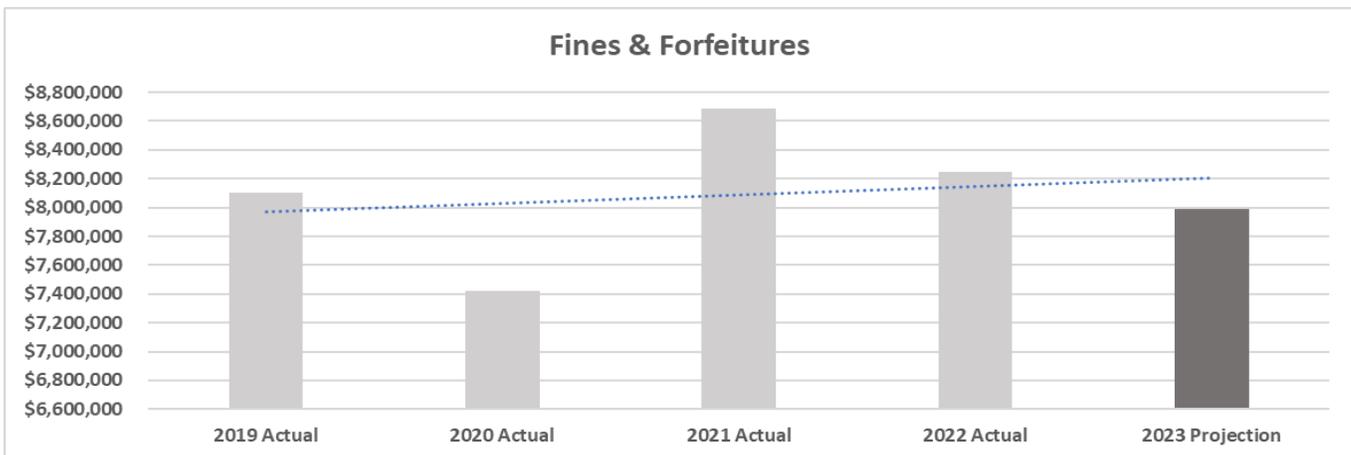
The County's Fiscal Office, through the County Treasurer, collects approximately \$3 billion annually in property tax revenue, the majority of which is distributed to school districts, libraries, and municipalities. Approximately 18% of total taxes collected are retained by the County, 5.7% of which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



**Property Tax** revenue to the General Fund is estimated to total \$35.6 million which is \$2.7 million or 8.1% 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. The 2024 Tax Budget maintains the current allocation.

## Fines and Forfeitures

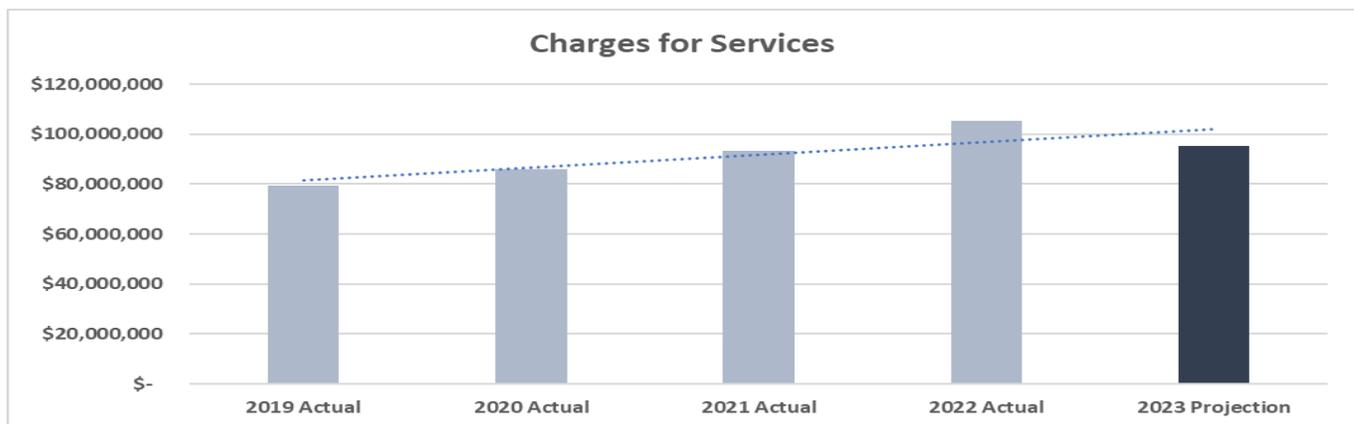
**Fines and Forfeiture** revenue is projected to total \$8.0 million, which is \$0.9 million or 9.8% less than what was assumed in the budget. While the 2023 budget assumed no change in the total collected, current activity in the courts continues below normal levels. This revenue is derived primarily from costs and fees collected in the four County Courts and the 8<sup>th</sup> District State Court of Appeals, which has single jurisdiction in Cuyahoga County. Revenue, therefore, is largely dependent on the number of filings with the clerk. The Clerk of Courts serves as the Clerk for the Court of Common Pleas, Domestic Relations Court, and the 8<sup>th</sup> District Court of Appeals. By statute, Juvenile and Probate Courts serve as their own clerk. Costs are collected as cases are disposed.



- **Court of Common Pleas** – Civil and Criminal filings totaled 8,108 through the 1st Quarter 2023, a 13.3% increase over the number of filings during the same period last year. Criminal filings increased during this period by 6.2% (approximately 198 cases) compared to 2022, while Civil filings increased by 19% (approximately 754 cases) during the same time period.
- **Domestic Relations Court** – Filings in Domestic Relations Court are steady through the first six months of the year. In the second quarter, filings by are up by 2.3% when compared to 1st quarter. 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. The projected launch date is September 2023. Additionally, the Navigation Services Department Help Center is on track to assist 16,596 individuals by the end of 2023. New case filings in the Domestic Violence department are projected to total 1,263, exceeding 2022 filings by 57 or 4.7%. 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 108.29% efficiency through the month of June.
- **Juvenile Court** – Year-to-date, the Clerk’s Office processed 6,152 new official case filings which is an increase from this period in 2022 of 4,255 or 13%. The Detention Center currently has an average daily population of 139 youth, which is a nominal increase from 1<sup>st</sup> Quarter 2023. Average Daily Population (ADP) for secure detention increased from 136 in June of 2022 to 138 in June of 2023. The ADP for secure detention has consistently increased year over year since it’s low point in 2020 when COVID protocols restricted admissions. Year-to-date abuse, dependency, and neglect filings decreased from a total 810 in 2022 to 744 in 2023. The average number of youths in Pre-Trial Monitoring increased from 74 in June of 2022 to 106 in June of 2023. This number will likely increase with the recent implementation of the Car Theft Pilot Program for the City of Cleveland. Lastly, the Early Intervention and Diversion Center (EIDC), which is funded through the Health and Human Services levy and RECLAIM grants, continues to assess youth for diversion services avoiding court action, detention, and recidivism. Year-to-date referrals for the EIDC are 2,248.

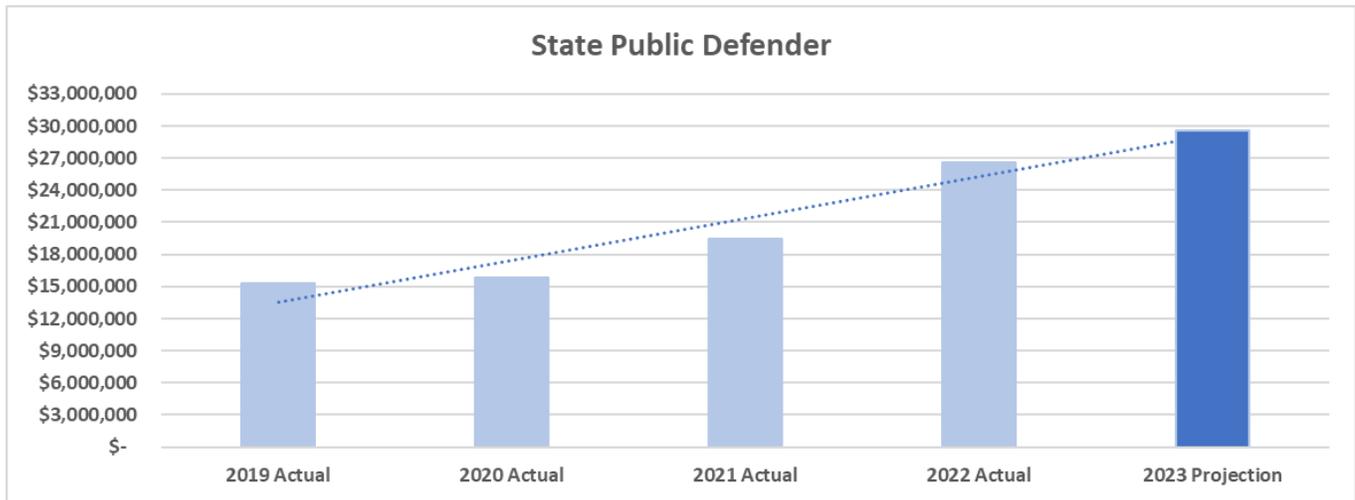
**Charges for Services**

**Charges for Services** revenue is projected to total \$95.4 million in 2023, which is \$3.2 million or 3.3% less than what was estimated in the budget. Larger deficits are projected in Conveyance, Recording and Sheriff’s fees.

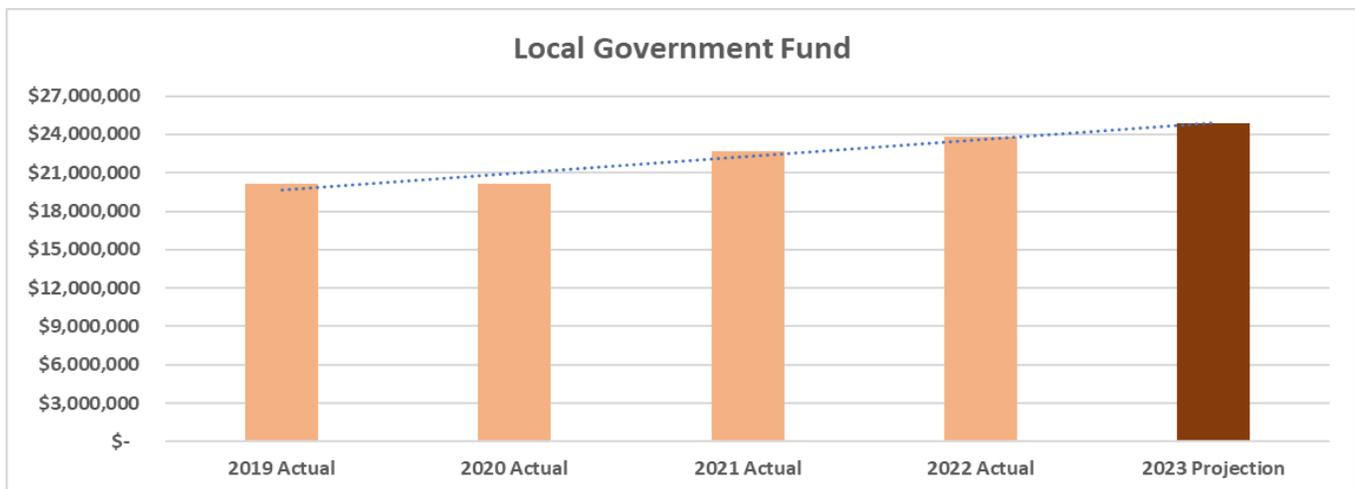


**Other Intergovernmental**

**Other Intergovernmental** revenue is projected to total \$69.6 million in 2023, which is \$6.4 million or 10.2% 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 \$29.6 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 \$24.8 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

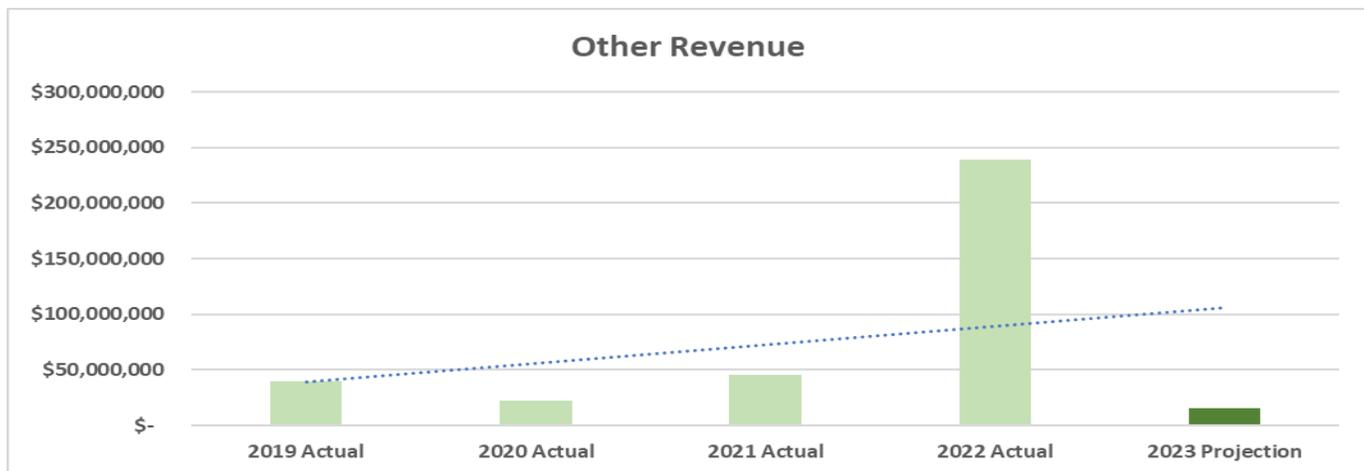
**Investment Earnings** are estimated to total \$15.2 million in 2023, which is \$6 million or 65.3% more than what was estimated in the budget. As of June 30, 2023, the value of the County’s investment portfolio totals \$926.5 million.



### Other Revenue/Taxes

**Other Revenue/Taxes** is projected to total \$15.3 million in 2023, which is \$2.5 million or 19.5% 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
- \$11.2 million in Bed Taxes

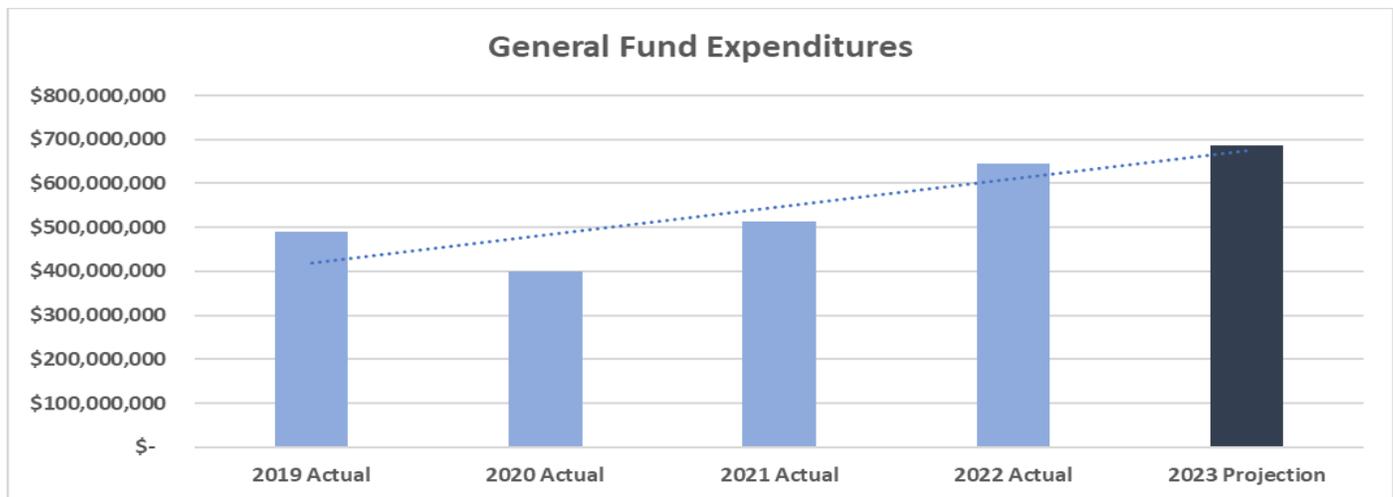


### Expenditure Discussion

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 \$629.6 million, which is \$37.4 million or 5.6% under budget. While personal services are projected to end 2023 with a deficit of \$19.6 million or 6.1% more than budget, other expenditures are projected to end 2023 with a surplus of \$57 million or 16.4% under budget. Subsidies to other funds are projected to total \$56.4 million which is \$17.8 million or 23.9% 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	\$320,319,677	\$166,134,782	\$339,929,919	-\$19,610,242	-6.1%
Other Expenditures	\$346,660,352	\$125,462,472	\$289,648,236	\$57,012,116	16.4%
<b>Total Expenditures</b>	<b>\$666,980,029</b>	<b>\$291,597,255</b>	<b>\$629,578,155</b>	<b>\$37,401,874</b>	<b>5.6%</b>
Subsidies to Other Funds	\$74,161,651	\$49,284,159	\$56,422,018	\$17,759,603	23.9%



**Departmental Budget Variances**

The departments with significant budget variances include:

**Fiscal - \$65 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 - \$21.4 million deficit**

The majority or \$10.5 million of this deficit is in Personal Services. In addition to higher overtime (28% increase over 2022), collective bargaining adjustments including wage rate increases, parking reimbursements, bonus payments and other incentives have contributed significantly to this projected deficit. Additional deficits of \$5.5 million are projected in Jail Medical costs and \$5.9 million in Controlled Costs (\$1.2 million in additional Indirect

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*Costs and \$2.9 in Space Maintenance Cost reconciliations from 2021 and 2022, both of which were not included in the budget).*

**Juvenile Court - \$5.6 million deficit**

This deficit, approximately \$4 million, is projected in Personal Services primarily due to overtime in the detention center and probation divisions. 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 a surplus \$2.6 million projected in Other Expenses including Contractual Services.

**Prosecutor - \$1.4 deficit**

The majority of this deficit is in Personal Services, more specifically cost of living adjustments, parity/equity adjustments as well as increased staffing levels. One smaller deficit exists in Controlled Services-Space Maintenance Charges (additional charges for 2021 and 2022 reconciliations that were not included in the budget).

**Board of Elections - \$1.2 million deficit**

This projected deficit is a timing issue. In July, Council approved appropriations for purchase and implementation of equipment for the new voting equipment project. Originally, these appropriations were approved in 2022 for this project but not spent.

**Public Defender - \$1.7 million deficit**

The majority of this deficit or approximately \$1 million is in Personal Services. This deficit resulted from several salary increases and additional staff (3 attorneys, 1 social worker, 1 paralegal and 1 IT support specialist), The remainder of the deficit is in Controlled Services-Space Maintenance Charges (additional charges for 2021 and 2022 reconciliations that were not included in the budget).

**Veterans Service Commission - \$1.5 million surplus**

This surplus is projected primarily in Other Expense accounts including Client Services and Contracts. Reportedly, services to clients are increasing but have not yet reached pre-pandemic levels.

**Subsidies to Other Funds**

General Fund subsidies to other County funds are projected to total \$56.4 million in 2023, which is \$17.8 million or 23.9% less than budget. This surplus resulted from the following:

- County Hotel covering their portion of debt service - \$11.9 million surplus
- County Hotel Debt Service Fund balance - \$5 million surplus
- Flats East Bank Guarantee - \$1.1 million surplus

**Reserves on Balance**

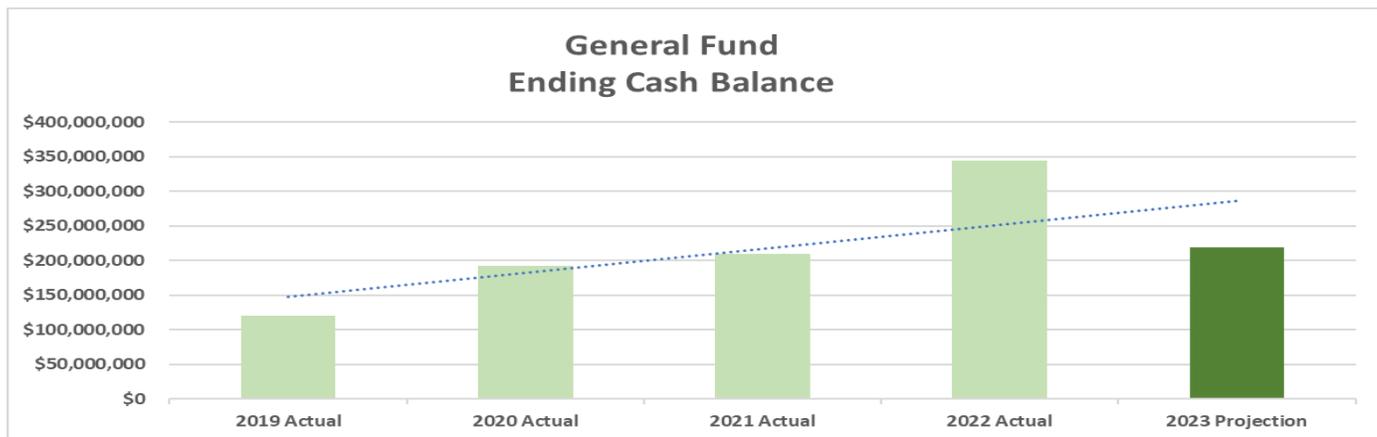
There are no projected reserves at 2<sup>nd</sup> quarter for the General Operating Fund.

**Ending Cash Balance**

The 2023 General Fund revenue and expenditures are projected to total \$560.5 million and \$686 million, respectively. The ending cash balance in the General Fund is projected to total \$218.7 million, which is \$81.4

million over the cash reserve requirement. As of the 2<sup>nd</sup> 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
<b>Beginning Cash Balance</b>	<b>\$344,246,539</b>	<b>\$344,246,539</b>	<b>\$344,246,539</b>	<b>\$0</b>
Operating Revenue	\$538,285,501	\$291,377,255	\$560,472,310	\$22,186,809
Operating Expenditures	\$666,980,029	\$291,597,255	\$629,578,155	\$37,401,874
Subsidies to Other Funds	\$74,181,622	\$49,284,159	\$56,422,018	\$17,759,603
<b>Ending Cash Balance</b>	<b>\$141,370,389</b>	<b>\$294,742,376</b>	<b>\$218,718,676</b>	<b>\$77,348,287</b>
<b>Cash Reserve Requirement</b>	<b>\$137,318,778</b>	<b>\$137,318,778</b>	<b>\$137,318,778</b>	



### Health and Human Services Levy Zone

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

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

**As of the 2<sup>nd</sup> 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 \$4 million.**

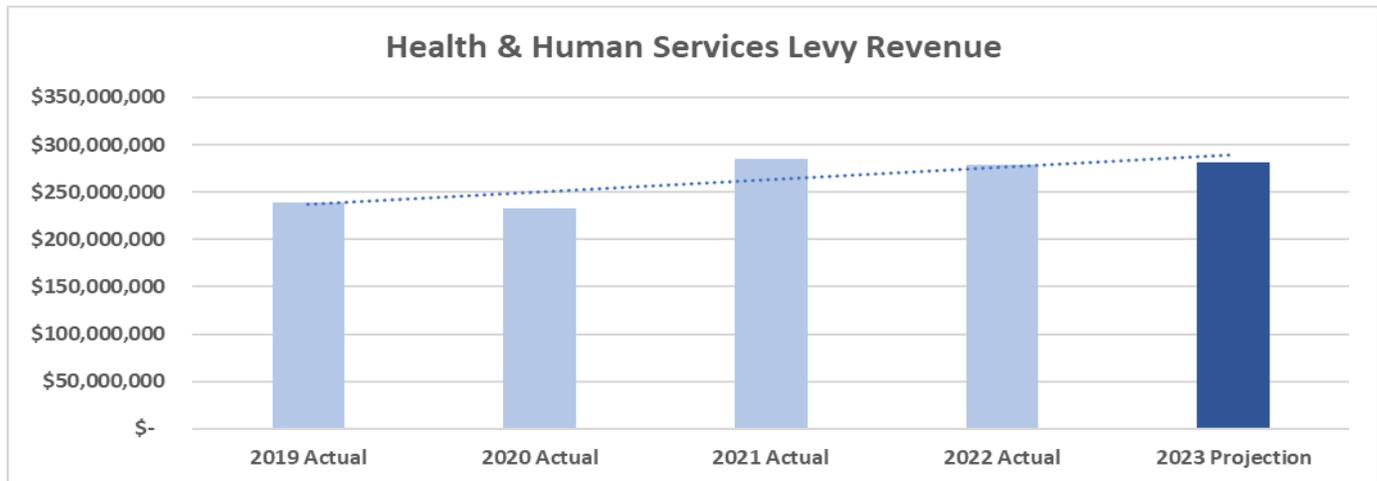
### Revenue Discussion

**Overall revenue is projected to total \$281.1 million, which is \$2.2 million or 0.8% more than the current budget.**

Revenue	2023 Budget	2023 Actual	2023 Projection	Budget Variance	% Variance
Intergovernmental	\$16,057,651	\$7,941,076	\$15,882,152	-\$175,499	-1.1%
Property Taxes	\$262,798,269	\$148,562,960	\$265,194,473	\$2,396,204	0.9%
<b>Total</b>	<b>\$278,855,920</b>	<b>\$156,504,036</b>	<b>\$281,076,625</b>	<b>\$2,220,705</b>	<b>0.8%</b>

**Property Tax revenue** generated by the County’s two levies is projected to total \$265.2 million, which is \$2.4 million or 0.9% 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 \$15.9 million, which is \$175,499 or 1.1% less than 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 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 \$277 million which is \$6.7 million or 2.5% more than budget.**

Expenditures/Subsidies	2023 Budget	2023 Actual	2023 Projection	Budget Variance	% Variance
Other Expenditures	\$4,165,003	\$2,919,683	\$4,165,003	\$0	0%
Subsidies to Other Funds	\$266,163,188	\$113,719,327	\$272,864,814	-\$6,701,626	-2.5%
<b>Total Expenditures/Subsidies</b>	<b>\$270,328,191</b>	<b>\$116,639,010</b>	<b>\$277,864,814</b>	<b>-\$6,701,626</b>	<b>-2.5%</b>

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 \$272.0 million which is \$6.7 million or 2.5% 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 - \$2 million surplus**

Juvenile Courts has surpluses of \$2 million in Other Expenses, more specifically Supplies and Controlled Costs. The majority or \$1.8 million of the surplus is in Controlled Costs which includes Indirect costs and Security Chargebacks. Both of which are projected to end significantly less budget.

**HHS-Administration - \$4.1 million surplus**

The majority of this surplus is due to projected underspending of approximately \$2.5 million in the Skill-Up program. The remainder of the surplus is attributable to staff vacancies (HHS-Administration 2, HHS-Human Resources 3 and HHS-Information Technology 3) and the projected underspending of approximately \$1 million in the Tuition Reimbursement program.

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

The majority of this surplus is due to 40 Employment & Family Services (Caseworker) vacancies.

**HHS-Children & Family Services - \$1.3 million surplus**

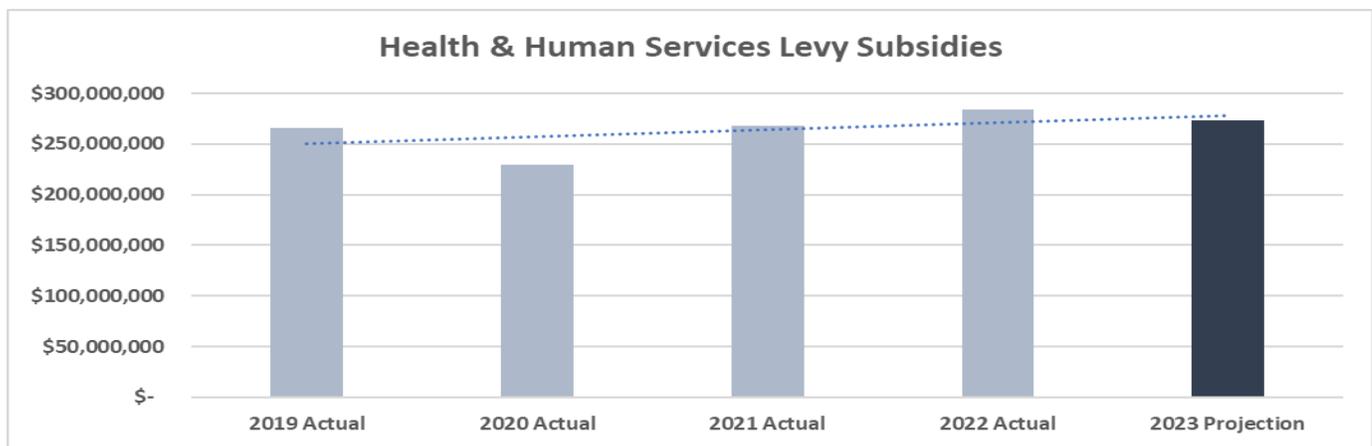
This surplus is a combination of 125 Social Worker vacancies and projected underspending in contractual services, more specifically the Tapestry program (which provides wraparound services for children in county custody) and adoption assistance.

**HHS-Senior & Adult Services - \$1.1 million deficit**

The deficit is in CSSP contracts.

**MetroHealth - \$16.2 million deficit**

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

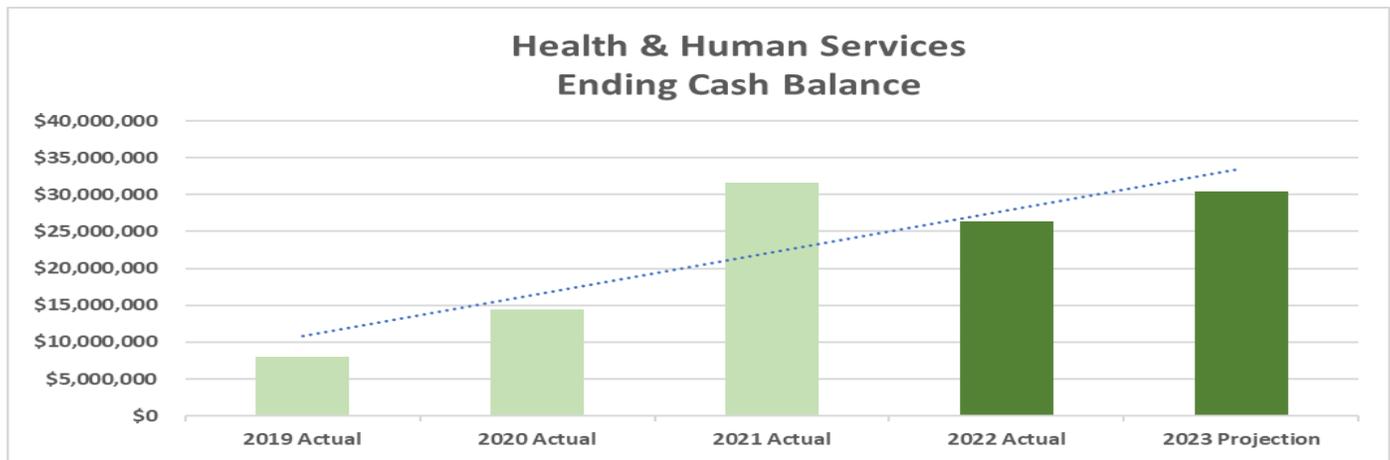


**Ending Cash Balance**

The HHS Levy Fund is projected to end 2023 with a cash balance of \$30.5 million which is \$2 million over the cash reserve requirement. The reserve requirement prescribed in Section 707.01 is 10% of last year's total

expenditures. Based on 2<sup>nd</sup> 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
<b>Beginning Cash Balance</b>	<b>\$26,405,596</b>	<b>\$26,405,596</b>	<b>\$26,405,596</b>	<b>\$0</b>
Operating Revenue	\$278,855,920	\$156,504,036	\$281,076,625	\$2,220,705
Expenditures/Subsidies	\$270,328,191	\$116,639,010	\$277,029,817	-\$6,701,626
<b>Ending Cash Balance</b>	<b>\$34,933,325</b>	<b>\$66,270,622</b>	<b>\$30,452,404</b>	<b>-\$4,480,921</b>
<b>Cash Reserve Requirement</b>	<b>\$28,442,494</b>	<b>\$28,442,494</b>	<b>\$28,442,494</b>	



**All Funds**

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

**Revenue Discussion**

**2023 All Funds revenue is projected to total \$1.667 billion, which is \$17.5 million or 1.1% more than what was estimated in the budget.** Significant variances from budget include:

**General Fund:**

**General Fund Zones - \$22.2 million surplus**

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

**Expenditure Discussion**

**All Funds expenditures are projected to total \$1.730 billion in 2023, which is \$231.7 million or 11.8% 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 - \$55.2 million surplus**

Please see General Fund Expenditure Discussion on pages 9-11.

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### **Special Revenue Funds:**

#### **Health & Human Services Levy Funds - \$6.7 million deficit**

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

#### **Development - \$36.6 million surplus**

This surplus is projected due to the recently received ARPA funding from the US Treasury and US Department of Housing and Urban Development. Surpluses of \$25 million are projected in Emergency Rental Assistance 2 Reallocation (ERAA) and \$9.8 million in Home ARPA.

#### **Health & Human Services - \$26.2 million surplus**

Surpluses are projected in all HHS divisions due to vacancies and underspending on contracts and professional services. This includes 26 Child Support Officer vacancies, 125 Social Workers vacancies and 40 Employment & Family Services Specialists (Caseworker) vacancies.

#### **Public Works - \$19.8 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 - \$23.9 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 - \$8.1 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 - \$21.7 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 - \$25.4 million surplus**

Surpluses are projected in Personal Services \$3.7 million, Contractual Services \$18.9 million and Client Services \$1.5 million.

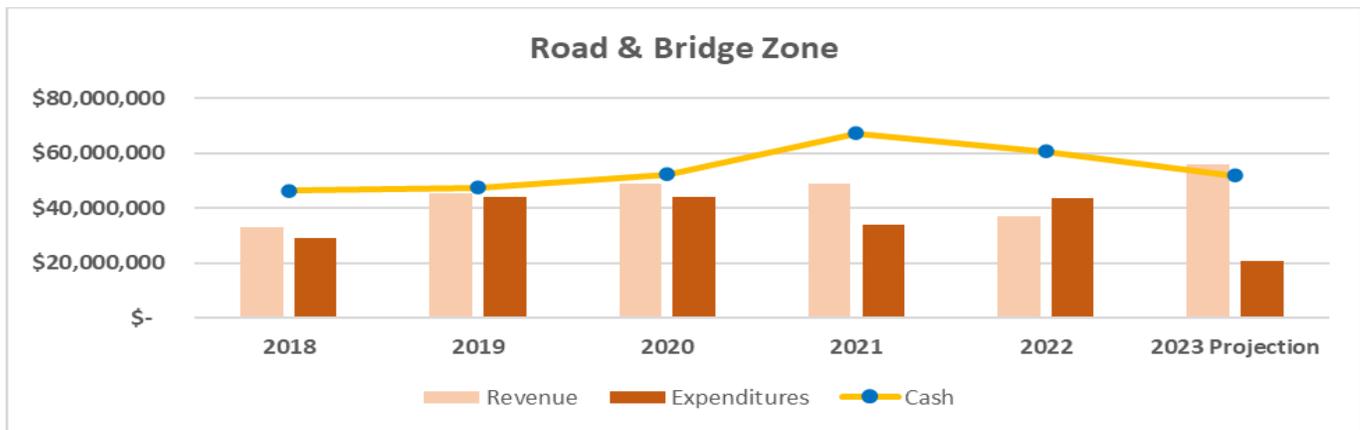
### **Ending Cash Balance**

**The year-end cash balance on an All Funds basis is projected to total \$1.088 billion.** There is no statutory requirement related to the cash balance on an All Funds basis.

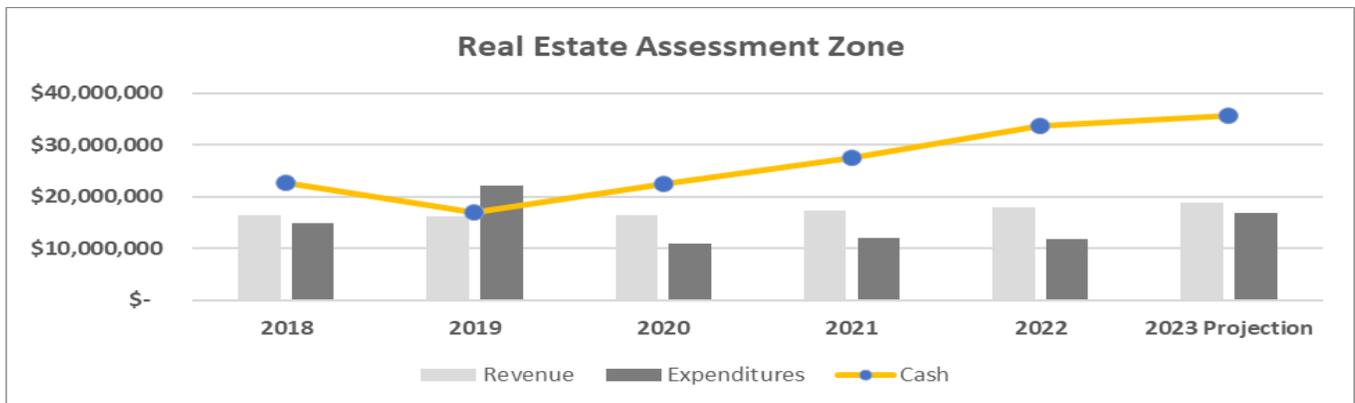
All Funds	2023 Budget	2023 Actual	2023 Projection	Budget Variance
<b>Beginning Cash Balance</b>	<b>\$1,151,262,002</b>	<b>\$1,151,262,002</b>	<b>\$1,151,262,002</b>	<b>\$0</b>
Operating Revenue	\$1,649,608,784	\$908,988,016	\$1,667,145,890	\$17,537,106
Operating Expenditures	\$1,962,013,240	\$932,559,826	\$1,730,362,370	\$231,650,870
<b>Ending Cash Balance</b>	<b>\$838,857,546</b>	<b>\$1,127,690,132</b>	<b>\$1,088,045,522</b>	<b>\$249,187,976</b>

**Special Revenue Funds**

**Road and Bridge Zone** – The Road & Bridge zone includes revenues generated from the motor vehicle registration taxes and gasoline tax. The cash balance in this zone at the end of 2022 was \$60.5 million. The 2023 revenue and expenditure projections are \$56 million and \$20.7 million respectively which result in a projected ending cash balance \$51.9 million.

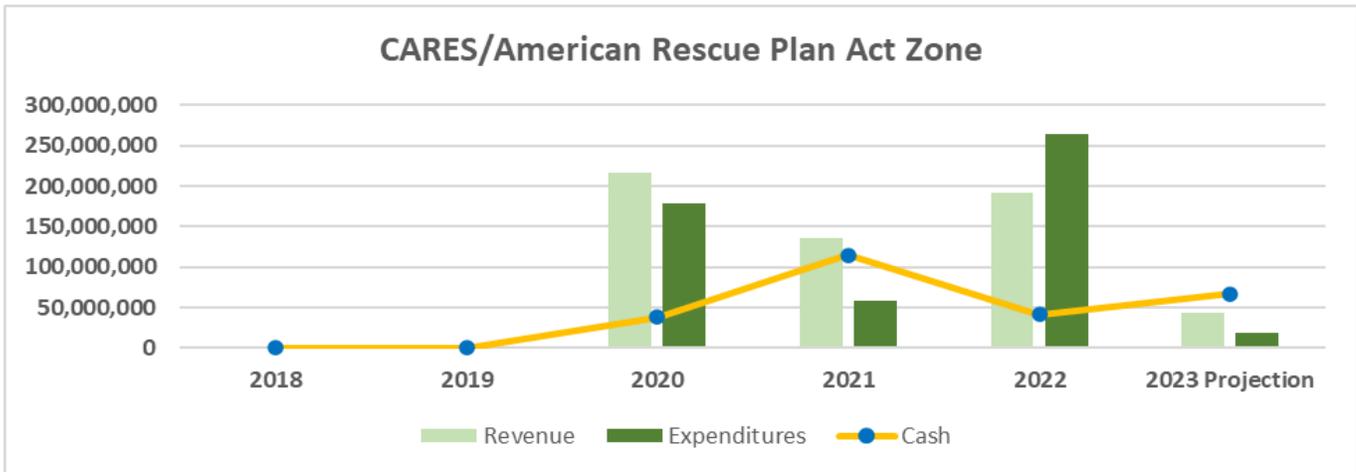


**Real Estate Assessment Zone** - The Real Estate Assessment zone generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. Total revenues and expenses for 2023 are projected to total \$18.9 million and \$16.8 million respectively. The fund balance is estimated to end 2023 at \$35.7 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 of 2023. Refunding of the REA fund balance in 2025 is estimated to total \$41 million.



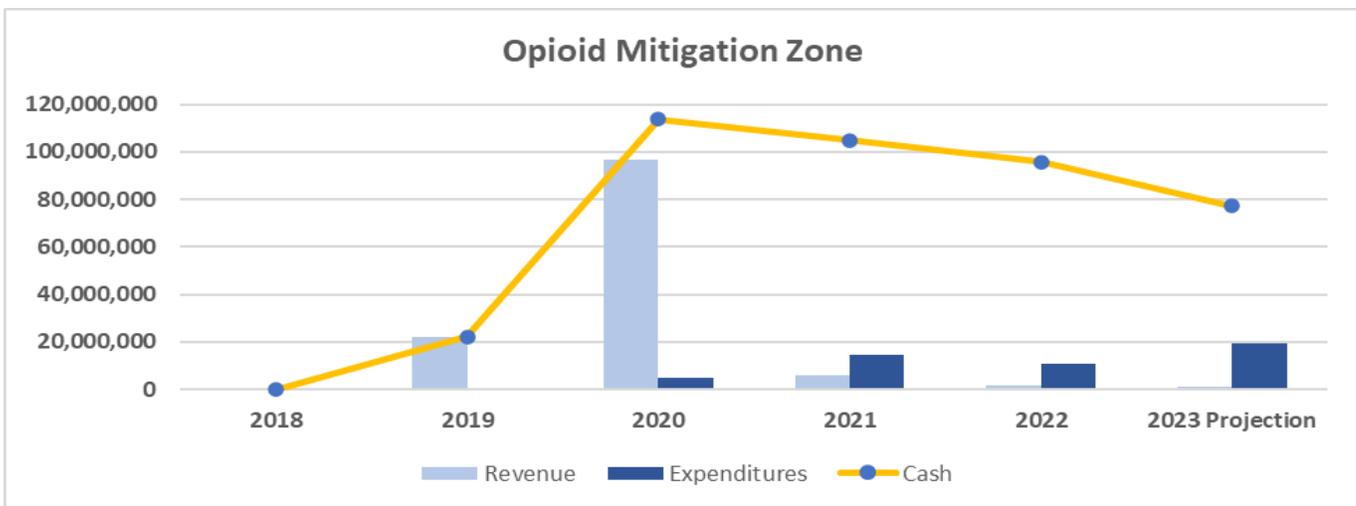
**COVID-19 CARES Act/American Rescue Plan Act Zone**

Since 2020, the County received several federal grants totaling \$585.7 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 \$43.6 million and \$18.5 million respectively which result in a projected ending cash balance of \$66.6 million.



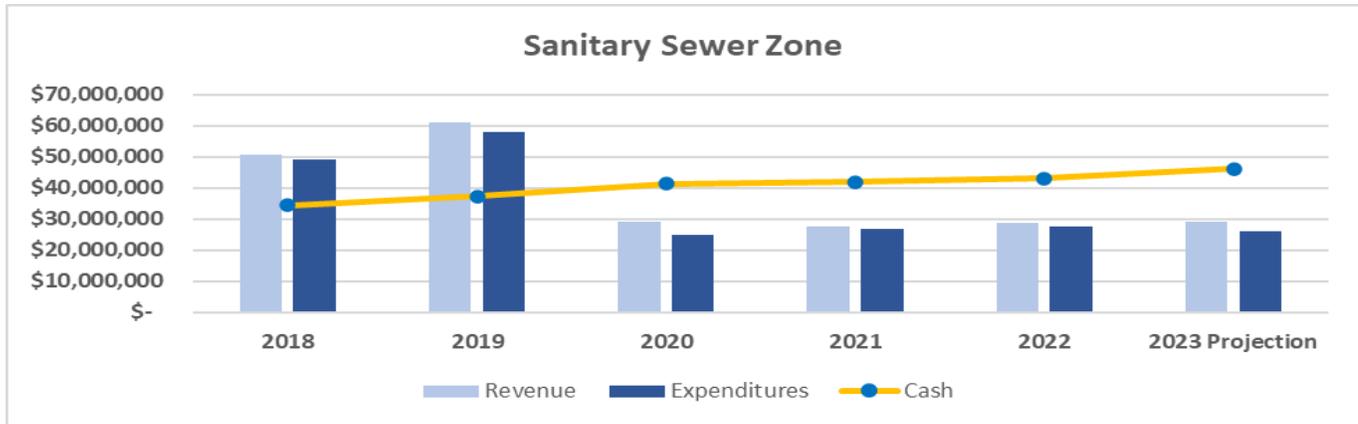
**Opioid Mitigation Zone**

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 \$19.4 million respectively resulting in an ending cash balance of \$77.3 million.



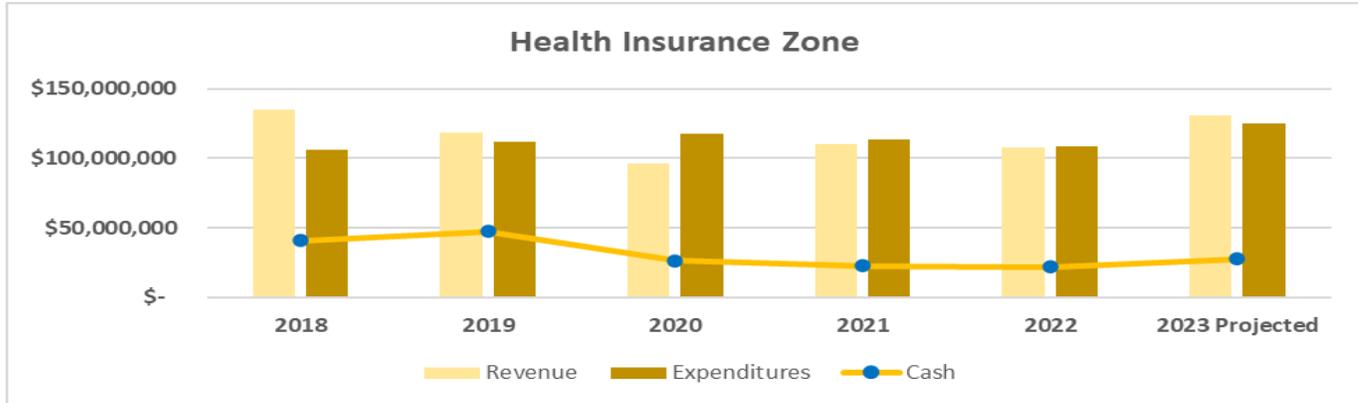
## Enterprise Fund

**Sanitary Sewer Zone** – The cash balance in the zone at the end of 2022 was \$43 million. The 2023 revenue and expenditure projections are \$29.2 million and \$26 million respectively which result in a projected ending cash balance \$46.2 million.

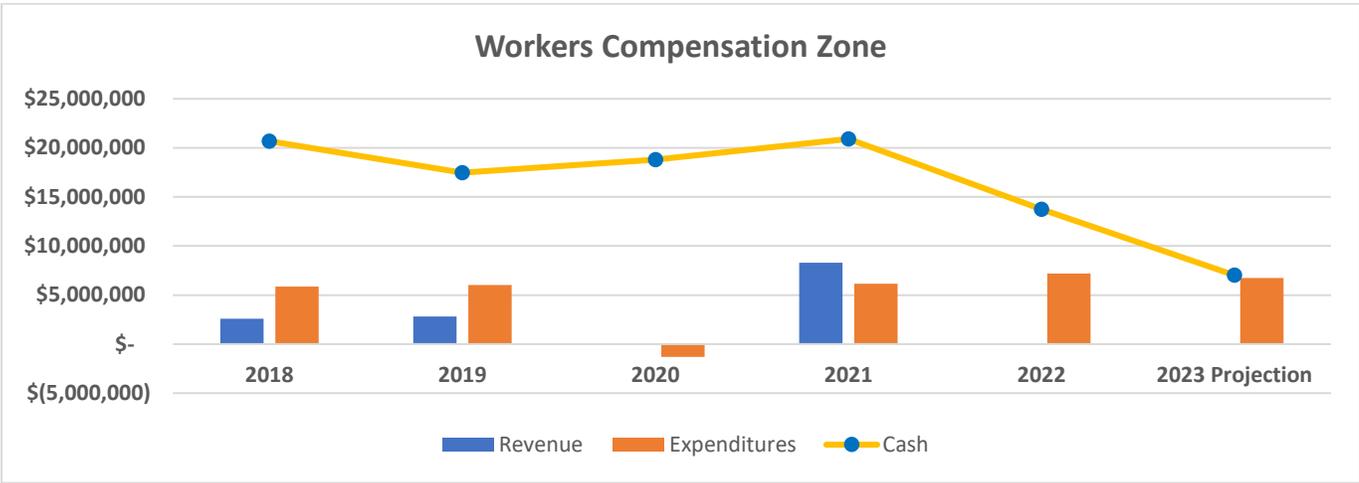


## Internal Service Funds

**Health Insurance Zone** – This zone includes financial activity for County employees and their dependents (this includes both employee and employer contributions). The 2022 ending cash balance was \$21.8 million. For 2023, revenue is projected to total \$131 million, and expenditures are projected to total \$125 million. The fund balance is estimated to end 2023 at \$27.7 million.



**Workers' Compensation Zone** - This zone captures the premiums 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 \$6,791 and expenditures are projected to total \$6.7 million. The fund balance is estimated to end 2023 at \$7 million.



Cuyahoga County  
 2023-2027 Budget/Forecast Analysis (2nd 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
<b>Beginning Balance</b>	<b>209,483,821</b>	<b>344,246,539</b>	<b>344,246,539</b>	<b>344,246,539</b>	<b>0</b>	<b>218,718,676</b>	<b>216,301,497</b>	<b>237,285,922</b>	<b>261,176,841</b>
<b>Operating Revenue</b>									
Charges for Services	105,290,784	98,647,138	56,145,118	95,426,748	(3,220,390)	100,029,025	105,198,686	109,916,776	112,764,910
Fines & Forfeitures	8,247,677	8,855,927	3,909,556	7,988,064	(867,863)	8,223,814	8,465,783	8,714,981	9,271,625
Interest Earnings	8,583,749	9,192,571	7,027,405	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	38,766,732	69,576,862	6,445,780	65,775,693	66,632,852	67,350,847	68,082,954
Licenses & Permits	104,617	99,646	36,472	117,720	18,074	120,720	121,720	122,720	123,720
Other Revenue	229,024,165	3,227,952	1,921,036	4,764,772	1,536,820	3,545,877	3,545,877	3,545,877	3,545,877
Other Taxes	10,435,558	9,599,356	5,601,669	10,569,240	969,884	10,769,572	11,042,315	11,218,197	11,397,278
Property Tax	31,101,200	32,953,894	18,967,041	35,636,870	2,682,976	36,489,554	37,764,032	37,946,319	38,096,319
Sales Tax	311,762,075	312,577,935	159,002,224	321,199,463	8,621,528	337,188,110	354,701,677	361,523,267	372,673,423
<b>Total Operating Revenue</b>	<b>779,595,463</b>	<b>538,285,501</b>	<b>291,377,251</b>	<b>560,472,310</b>	<b>22,186,809</b>	<b>577,789,095</b>	<b>603,525,909</b>	<b>616,873,540</b>	<b>632,986,699</b>
<b>Operating Expenditures</b>									
Personal Services	306,422,140	320,319,677	166,134,782	339,929,919	(19,610,242)	341,753,627	346,967,820	354,699,836	359,891,848
Other Expenditures	255,993,686	346,660,352	125,462,473	289,648,236	57,012,116	178,389,636	176,934,220	178,152,773	177,481,690
<b>Total Operating Expenditure</b>	<b>562,415,826</b>	<b>666,980,029</b>	<b>291,597,255</b>	<b>629,578,155</b>	<b>37,401,874</b>	<b>520,143,263</b>	<b>523,902,040</b>	<b>532,852,609</b>	<b>537,373,538</b>
<b>Other Financing Uses</b>	<b>82,416,919</b>	<b>74,181,622</b>	<b>49,284,159</b>	<b>56,422,018</b>	<b>17,759,603</b>	<b>60,063,011</b>	<b>58,639,444</b>	<b>60,130,012</b>	<b>43,348,344</b>
<b>Total Cash Obligations</b>	<b>644,832,745</b>	<b>741,161,651</b>	<b>340,881,414</b>	<b>686,000,173</b>	<b>55,161,478</b>	<b>580,206,274</b>	<b>582,541,484</b>	<b>592,982,621</b>	<b>580,721,882</b>
<b>Ending Cash Balance</b>	<b>344,246,539</b>	<b>141,370,389</b>	<b>294,742,376</b>	<b>218,718,676</b>	<b>77,348,287</b>	<b>216,301,497</b>	<b>237,285,922</b>	<b>261,176,841</b>	<b>313,441,658</b>
<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>					
<b>Reserves on Cash Balance</b>									
County Hotel	0	7,000,000	0	0		7,000,000	7,000,000	7,000,000	7,000,000
<b>Total Reserves on Balance</b>	<b>0</b>	<b>7,000,000</b>	<b>0</b>	<b>0</b>		<b>7,000,000</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>7,000,000</b>

Cuyahoga County  
 2023-2027 Budget/Forecast Analysis (2nd 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
<b>County Executive Agencies</b>									
Clerk of Courts	7,796,850	8,529,461	3,880,667	8,123,243	406,218	8,220,937	8,320,471	8,421,891	8,525,247
County Executive	2,206,241	2,337,079	1,430,846	2,894,727	(557,648)	3,106,103	3,176,781	3,249,519	3,324,044
Economic Development	6,041,068	6,407,731	2,284,074	6,639,920	(232,189)	7,188,870	7,226,847	7,265,363	7,304,417
Fiscal	127,831,489	214,100,960	56,585,637	149,069,180	65,031,780	41,307,188	42,034,782	42,661,801	43,280,794
Housing	0	235,669	34,044	490,928	(255,259)	504,488	518,508	533,003	547,994
Human Resources	4,140,341	4,507,517	2,251,403	4,301,251	206,266	4,394,361	4,489,278	4,586,039	4,684,695
Information Technology	26,213,611	26,164,595	11,562,907	24,976,200	1,188,395	25,054,120	25,372,222	25,701,834	26,042,723
Innovation and Performance	708,229	941,596	346,077	645,768	295,828	751,943	768,554	784,715	802,258
Law Department	11,663,159	5,983,599	3,451,593	5,498,940	484,659	5,544,922	5,591,803	5,639,597	5,688,329
Medical Examiner	16,263,735	18,641,165	9,034,608	18,026,955	614,210	18,323,021	18,605,764	18,894,007	19,187,873
Public Safety & Justice Services	2,078,080	2,602,423	1,239,066	2,526,859	75,564	2,553,252	2,600,340	2,648,344	2,697,287
Public Works	4,697,839	10,877,287	5,327,726	10,624,789	252,498	10,669,189	10,694,170	10,717,540	10,741,312
Sheriff	150,311,470	147,160,191	83,543,019	168,540,204	(21,380,013)	164,316,125	165,824,214	167,361,061	168,927,392
<b>Total County Executive Agencies</b>	<b>359,952,112</b>	<b>448,489,273</b>	<b>180,971,666</b>	<b>402,358,964</b>	<b>46,130,309</b>	<b>291,934,519</b>	<b>295,223,734</b>	<b>298,464,714</b>	<b>301,754,365</b>
<b>Elected Officials</b>									
Common Pleas	54,450,275	62,987,643	32,041,987	63,407,746	(420,103)	64,173,224	64,953,370	65,748,534	66,559,069
County Council	2,283,433	2,565,754	1,223,614	2,439,132	126,622	2,482,562	2,526,833	2,571,959	2,617,969
Court of Appeals	801,078	1,066,462	429,764	1,002,779	63,683	1,002,779	1,002,779	1,002,779	1,002,779
Domestic Relations	9,755,172	11,030,451	5,285,730	11,005,046	25,405	11,047,804	11,249,471	11,463,130	11,676,876
Juvenile Court	40,959,063	39,269,832	22,739,419	44,865,995	(5,596,163)	45,701,035	46,552,266	47,420,059	48,304,797
Probate Court	7,195,528	7,638,089	3,750,319	7,917,228	(279,139)	8,072,043	8,229,848	8,390,707	8,554,193
Prosecutor	41,260,458	43,454,449	21,951,069	44,808,028	(1,353,579)	45,770,180	46,751,008	47,750,936	48,770,398
<b>Total Elected Officials</b>	<b>156,705,008</b>	<b>168,012,680</b>	<b>87,421,904</b>	<b>175,445,954</b>	<b>(7,433,274)</b>	<b>178,249,627</b>	<b>181,265,575</b>	<b>184,348,104</b>	<b>187,486,081</b>
<b>Boards and Commissions</b>									
Board of Elections	17,472,481	19,029,100	7,964,661	20,251,345	(1,222,245)	18,627,031	15,480,574	17,498,149	14,966,674
Inspector General	960,709	1,116,616	568,256	1,106,916	9,700	1,173,246	1,204,672	1,233,311	1,262,825
Internal Audit	690,774	952,598	394,195	889,873	62,725	908,958	927,768	946,875	966,383
Personnel Review Commission	2,151,916	2,573,491	1,254,991	2,420,078	153,413	2,634,630	2,701,287	2,770,430	2,843,959
Planning Commission	2,657,503	2,117,805	1,091,647	2,198,008	(80,203)	2,276,876	2,321,694	2,367,391	2,413,984
Public Defender	15,009,519	15,849,554	8,746,752	17,595,330	(1,745,776)	17,953,416	18,318,458	18,690,611	19,070,035
Soldiers and Sailors Monument	189,073	319,000	128,536	237,165	81,835	241,715	244,974	248,295	251,681
Veterans Service Commission	6,626,731	8,519,913	3,054,647	7,074,522	1,445,391	6,143,245	6,213,304	6,284,729	6,357,551
<b>Total Board and Commissions</b>	<b>45,758,706</b>	<b>50,478,077</b>	<b>23,203,685</b>	<b>51,773,237</b>	<b>(1,295,160)</b>	<b>49,959,117</b>	<b>47,412,731</b>	<b>50,039,791</b>	<b>48,133,092</b>
<b>Total General Fund</b>	<b>562,415,826</b>	<b>666,980,029</b>	<b>291,597,255</b>	<b>629,578,155</b>	<b>37,401,874</b>	<b>520,143,263</b>	<b>523,902,040</b>	<b>532,852,609</b>	<b>537,373,538</b>

**Cuyahoga County**  
**2023-2027 Budget/Forecast Analysis (2nd 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	2,681,868	2,681,868	133,834	0	0	0	0
Brownfield Debt Service	1,059,410	1,092,935	1,081,766	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	276,196	273,196	(1,480)	267,610	266,954	271,775	270,834
Medical Mart 2010	26,181,230	26,291,050	26,291,650	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	3,786,875	3,786,875	16,958,569	10,140,538	10,062,822	9,906,649	10,182,151
Western Reserve	0	0	0	0	0	0	0	0	0
Medical Mart Refunding	683,200	681,100	681,100	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	0	0	0	0
Progressive Field Lease Agreement	2,550,000	2,550,000	2,550,000	2,550,000	0	2,550,000	2,550,000	2,550,000	2,550,000
Centralized Custodial	4,200,000	4,200,000	4,200,000	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	811,774	811,774	0	0	0	0	0
Cuyahoga Reg Info System	225,465	225,465	225,465	225,465	0	225,465	225,465	225,465	225,465
Capital Improvements-Facilities	6,800,000	6,800,000	0	6,800,000	0	6,800,000	6,800,000	6,800,000	6,800,000
Capital Corrections Center Consultant	4,000,000	0	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	125,000	125,000	0	125,000	100,000	100,000	100,000
Healthy Urban Tree Canopy	950,000	0	0	0	0	950,000	0	0	0
Public Utility (Microgrid)	87,500	175,000	175,000	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
Maintenance Garage	0	0	544,000	544,000	(544,000)	0	0	0	0
<b>Cash Transfers:</b>									
Veterans Service Fund	4,097,243	311,692	311,692	311,692	0	0	0	0	0
Economic Development	3,800,000	3,500,000	3,500,000	3,500,000	0	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	5,149	5,149	(5,149)	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
<b>Total General Fund Subsidies</b>	<b>82,416,919</b>	<b>74,181,622</b>	<b>49,284,159</b>	<b>56,422,018</b>	<b>17,759,604</b>	<b>60,063,011</b>	<b>58,639,444</b>	<b>60,130,012</b>	<b>43,348,344</b>

Cuyahoga County  
 2023-2027 Budget/Forecast Analysis (2nd 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
<b>Beginning Balance</b>	<b>31,653,187</b>	<b>26,405,596</b>	<b>26,405,596</b>	<b>26,405,596</b>	<b>0</b>	<b>30,452,404</b>	<b>39,091,313</b>	<b>47,472,275</b>	<b>52,533,130</b>
<b>Operating Revenue</b>									
Intergovernmental	16,057,652	16,057,651	7,941,076	15,882,152	(175,499)	15,882,152	15,882,152	15,882,152	15,882,152
Property Tax	263,119,700	262,798,269	148,562,960	265,194,473	2,396,204	265,194,473	265,194,473	265,194,473	265,194,473
<b>Total Operating Revenue</b>	<b>279,177,352</b>	<b>278,855,920</b>	<b>156,504,036</b>	<b>281,076,625</b>	<b>2,220,705</b>	<b>281,076,625</b>	<b>281,076,625</b>	<b>281,076,625</b>	<b>281,076,625</b>
<b>Operating Expenditures</b>									
Personal Services	0	0	0	0	0	0	0	0	0
Other Expenditures	4,165,003	4,165,003	2,919,683	4,165,003	0	4,165,003	4,165,003	4,165,003	4,165,003
<b>Total Operating Expenditures</b>	<b>4,165,003</b>	<b>4,165,003</b>	<b>2,919,683</b>	<b>4,165,003</b>	<b>0</b>	<b>4,165,003</b>	<b>4,165,003</b>	<b>4,165,003</b>	<b>4,165,003</b>
<b>Other Financing Uses</b>	<b>280,259,940</b>	<b>266,163,188</b>	<b>113,719,327</b>	<b>272,864,814</b>	<b>(6,701,626)</b>	<b>268,272,713</b>	<b>268,530,660</b>	<b>271,850,766</b>	<b>275,234,579</b>
<b>Total Cash Obligations</b>	<b>284,424,943</b>	<b>270,328,191</b>	<b>116,639,010</b>	<b>277,029,817</b>	<b>(6,701,626)</b>	<b>272,437,716</b>	<b>272,695,663</b>	<b>276,015,769</b>	<b>279,399,582</b>
<b>Ending Cash Balance</b>	<b>26,405,596</b>	<b>34,933,325</b>	<b>66,270,622</b>	<b>30,452,404</b>	<b>(4,480,921)</b>	<b>39,091,313</b>	<b>47,472,275</b>	<b>52,533,130</b>	<b>54,210,173</b>
<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 (2nd 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
<b>HHS Levy Revenue</b>									
HHS 4.8 Mill Levy	135,119,718	134,962,934	77,144,389	136,565,493	1,602,559	133,859,493	133,859,493	133,859,493	133,859,493
HHS 4.7 Mill Levy	144,057,634	143,892,986	79,359,647	144,511,131	618,145	144,511,131	144,511,131	144,511,131	144,511,131
<b>Total HHS Levy Revenue</b>	<b>279,177,352</b>	<b>278,855,920</b>	<b>156,504,036</b>	<b>281,076,625</b>	<b>2,220,705</b>	<b>278,370,625</b>	<b>278,370,625</b>	<b>278,370,625</b>	<b>278,370,625</b>
<b>HHS Levy Subsidies</b>									
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	11,111,472	20,245,139	1,977,804	20,562,128	20,885,232	21,214,595	21,550,370
Common Pleas-TASC	1,436,353	1,260,429	630,215	1,554,544	(294,115)	1,592,480	1,631,149	1,670,566	1,710,751
Family Justice Center	230,741	237,843	118,922	162,338	75,505	141,742	146,230	150,806	155,470
HHS Administration	4,532,251	5,291,904	2,868,252	1,208,621	4,083,283	1,065,029	1,223,592	1,385,245	1,550,061
HHS CJFS	8,890,461	8,718,211	5,735,916	7,391,626	1,326,585	4,343,908	5,323,466	6,321,580	7,338,713
HHS CSEA	5,287,531	7,512,864	3,756,432	7,374,737	138,127	7,041,790	7,360,960	7,686,160	8,017,543
HHS DCFS	97,212,255	95,753,664	47,876,834	94,471,427	1,282,237	92,695,227	93,740,325	94,805,344	95,890,772
HHS DSAS	20,835,421	22,621,100	11,310,550	23,770,682	(1,149,582)	24,028,922	24,292,068	24,560,226	24,833,536
HHS Early Childhood	19,366,219	19,331,929	9,665,965	18,039,714	1,292,215	18,061,053	18,082,807	18,104,987	18,127,599
HHS FCFC	5,553,881	5,550,129	2,775,065	4,958,959	591,170	4,960,305	1,985,086	2,010,346	2,036,102
HHS Homeless	12,930,514	10,784,469	5,392,235	11,044,316	(259,847)	11,060,284	11,076,565	11,093,161	11,110,084
HHS Other Programs	601,075	676,120	338,060	154,000	522,120	194,000	194,000	194,000	194,000
HHS Re-Entry	2,791,848	2,871,427	1,435,714	2,793,723	77,704	2,807,678	2,821,901	2,836,403	2,851,188
MetroHealth	32,472,000	16,236,000	8,118,000	32,472,000	(16,236,000)	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	1,204,099	2,155,427	252,770	2,170,974	2,212,301	2,254,429	2,297,373
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
<b>Total HHS Levy Subsidies</b>	<b>280,259,940</b>	<b>266,163,188</b>	<b>113,719,327</b>	<b>272,864,814</b>	<b>(6,701,626)</b>	<b>268,272,713</b>	<b>268,530,660</b>	<b>271,850,766</b>	<b>275,234,579</b>
<b>Operating Surplus/Deficit</b>	<b>(1,082,588)</b>	<b>12,692,732</b>	<b>42,784,709</b>	<b>8,211,811</b>	<b>8,922,331</b>	<b>10,097,912</b>	<b>9,839,965</b>	<b>6,519,859</b>	<b>3,136,046</b>

Cuyahoga County  
 2023-2027 Budget/Forecast Analysis (2nd 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
<b>Beginning Balance</b>	<b>1,089,887,884</b>	<b>1,151,262,002</b>	<b>1,151,262,002</b>	<b>1,151,262,002</b>	<b>0</b>	<b>1,088,045,522</b>	<b>1,083,939,187</b>	<b>1,050,357,477</b>	<b>1,082,480,928</b>
<b>Operating Revenue</b>									
Charges for Services	327,181,156	346,931,113	179,621,498	366,514,348	19,583,235	378,813,572	390,901,469	401,669,086	410,614,366
Fines & Forfeitures	12,277,458	12,637,633	5,920,727	12,010,006	(627,627)	12,245,756	12,487,725	12,736,923	13,293,567
Interest Earnings	14,074,170	15,861,591	14,404,001	16,755,229	893,638	17,175,118	17,651,625	18,214,214	18,807,251
Intergovernmental	636,657,469	409,721,894	258,133,572	400,406,443	(9,315,451)	353,159,004	343,522,380	354,845,131	354,543,890
Licenses & Permits	1,868,562	2,094,310	1,438,608	2,528,734	434,424	1,628,809	1,642,580	1,656,682	1,671,126
Other Revenue	13,448,729	18,547,010	16,163,988	40,570,557	22,023,547	12,272,375	12,272,375	12,272,375	12,272,375
Other Taxes	91,332,388	102,634,269	42,573,375	84,664,290	(17,969,979)	86,618,027	87,583,707	88,165,782	88,972,235
Property Tax	406,931,155	405,097,517	225,871,425	411,142,907	6,045,390	414,951,747	419,094,905	419,328,595	419,530,181
Sales Tax	323,378,642	336,083,447	164,860,821	332,553,376	(3,530,071)	347,846,461	359,732,290	373,817,011	384,970,011
<b>Total Operating Revenue</b>	<b>1,827,149,730</b>	<b>1,649,608,784</b>	<b>908,988,016</b>	<b>1,667,145,890</b>	<b>17,537,106</b>	<b>1,624,710,869</b>	<b>1,644,889,056</b>	<b>1,682,705,799</b>	<b>1,704,675,002</b>
<b>Operating Expenditures</b>									
Personal Services	621,924,388	653,253,325	336,539,039	668,380,662	(15,127,337)	676,134,888	687,141,253	700,265,867	711,463,757
Other Expenditures	1,143,851,223	1,308,759,915	596,020,787	1,061,981,708	246,778,207	952,682,316	991,329,513	950,316,481	952,955,720
<b>Total Operating Expenditures</b>	<b>1,765,775,611</b>	<b>1,962,013,240</b>	<b>932,559,826</b>	<b>1,730,362,370</b>	<b>231,650,870</b>	<b>1,628,817,204</b>	<b>1,678,470,766</b>	<b>1,650,582,348</b>	<b>1,664,419,477</b>
<b>Other Financing Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Cash Obligations</b>	<b>1,765,775,611</b>	<b>1,962,013,240</b>	<b>932,559,826</b>	<b>1,730,362,370</b>	<b>231,650,870</b>	<b>1,628,817,204</b>	<b>1,678,470,766</b>	<b>1,650,582,348</b>	<b>1,664,419,477</b>
<b>Ending Cash Balance</b>	<b>1,151,262,002</b>	<b>838,857,546</b>	<b>1,127,690,192</b>	<b>1,088,045,522</b>	<b>249,187,976</b>	<b>1,083,939,187</b>	<b>1,050,357,477</b>	<b>1,082,480,928</b>	<b>1,122,736,453</b>
<b>Reserves on Cash Balance</b>									
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
<b>Total Reserves on Balance</b>	<b>0</b>	<b>7,750,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,750,000</b>	<b>7,750,000</b>	<b>7,750,000</b>	<b>7,750,000</b>

**Cuyahoga County**  
**2023-2027 Budget/Forecast Analysis (2nd Quarter)**  
**All Funds by Department**

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
<b>County Executive Agencies</b>									
Executive	13,276,009	8,059,386	11,309,898	3,019,327	5,040,059	3,211,940	3,282,618	3,355,356	3,429,881
Clerk of Courts	7,796,850	8,529,461	3,880,667	8,123,243	406,218	8,220,937	8,320,471	8,421,891	8,525,247
Development	73,390,529	50,234,584	17,098,060	13,604,047	36,630,537	14,153,639	14,192,271	14,231,455	14,271,188
Fiscal	326,800,145	415,103,918	161,258,851	343,958,569	71,145,349	242,449,866	283,245,006	240,779,515	244,991,150
Health and Human Services	351,126,804	404,698,790	197,255,574	378,514,723	26,184,067	374,742,620	377,585,194	380,481,876	383,434,022
Housing	0	235,669	34,044	490,928	(255,259)	504,488	518,508	533,003	547,994
Human Resources	119,702,429	136,514,943	71,490,463	136,063,794	451,149	136,183,167	136,304,853	136,428,906	136,555,383
Information Technology	27,613,232	26,717,973	11,886,079	25,704,694	1,013,279	25,808,522	26,149,046	26,501,791	26,866,525
Innovation	708,229	941,596	346,077	645,768	295,828	751,943	768,554	784,715	802,258
Law Department	11,663,159	5,983,599	3,451,593	5,498,940	484,659	5,544,922	5,591,803	5,639,597	5,688,329
Medical Examiner	17,019,117	19,987,510	9,333,387	18,026,955	1,960,555	18,323,021	18,605,764	18,894,007	19,187,873
Public Safety & Justice Serv.	10,775,369	11,849,909	5,384,072	9,192,276	2,657,633	9,135,966	9,276,341	9,419,435	9,565,303
Public Works	101,785,203	91,403,261	57,768,377	71,552,338	19,850,923	72,033,149	72,502,773	72,979,243	73,464,777
Public Works-County Airport	1,918,874	2,062,304	1,058,347	1,209,108	853,196	1,220,109	1,231,316	1,242,737	1,254,378
Public Works-Road & Bridge	27,953,354	44,608,051	14,147,933	20,664,890	23,943,161	20,869,722	21,078,513	21,291,354	21,508,343
Public Works-Sanitary Eng.	26,878,196	34,099,449	16,379,024	26,032,074	8,067,375	26,238,949	26,449,728	26,664,515	26,883,408
Sheriff	164,230,828	163,985,298	91,211,341	184,522,469	(20,537,171)	180,398,978	182,035,992	183,704,172	185,404,306
<b>Total County Executive Agencies</b>	<b>1,282,638,326</b>	<b>1,425,015,700</b>	<b>673,293,788</b>	<b>1,246,824,143</b>	<b>178,191,557</b>	<b>1,139,791,938</b>	<b>1,187,138,751</b>	<b>1,151,353,568</b>	<b>1,162,380,365</b>
<b>Elected Officials</b>									
Common Pleas Court	69,838,329	68,852,622	36,435,369	67,174,188	1,678,434	67,987,935	68,817,283	69,662,600	70,524,268
Community Based Correction Bd	5,356,296	5,552,456	2,320,108	4,640,216	912,240	4,640,216	4,640,216	4,640,216	4,640,216
County Council	2,283,433	2,565,754	1,223,614	2,439,132	126,622	2,482,562	2,526,833	2,571,959	2,617,969
Court of Appeals	801,078	1,081,462	436,012	1,009,027	72,435	1,009,027	1,009,027	1,009,027	1,009,027
Domestic Relations Court	9,855,910	11,268,761	5,337,349	11,008,223	260,538	11,050,981	11,252,648	11,466,307	11,680,053
Juvenile Court	65,416,633	64,977,128	36,631,243	65,181,774	(204,646)	66,333,803	67,508,138	68,705,294	69,925,807
Probate Court	8,157,685	8,853,649	4,144,244	8,660,055	193,594	8,814,870	8,972,675	9,133,534	9,297,020
Prosecutor	47,577,519	48,622,698	25,522,039	48,506,006	116,692	49,525,770	50,565,320	51,625,106	52,705,586
<b>Total Elected Officials</b>	<b>209,286,883</b>	<b>211,774,530</b>	<b>112,049,978</b>	<b>208,618,621</b>	<b>3,155,909</b>	<b>211,845,164</b>	<b>215,292,140</b>	<b>218,814,043</b>	<b>222,399,946</b>
<b>Boards and Commissions</b>									
ADAMHS Board	74,571,648	93,358,544	41,607,117	71,608,941	21,749,603	71,699,643	71,792,077	71,886,291	71,982,323
Board of Develop. Disabilities	129,363,756	151,720,899	67,854,528	126,372,979	25,347,920	130,597,286	131,710,864	132,846,238	134,003,892
Board of Elections	17,472,231	19,029,100	7,971,905	20,251,345	(1,222,245)	18,627,031	15,480,574	17,498,149	14,966,674
Board of Revision	2,493,585	3,530,521	1,740,114	3,003,222	527,299	2,864,078	2,953,798	3,359,171	3,121,120
Inspector General	994,055	1,170,572	583,826	1,160,456	10,116	1,227,789	1,259,906	1,289,249	1,319,481
Internal Audit	690,774	952,598	394,195	889,873	62,725	908,958	927,768	946,875	966,383
Law Library	474,778	557,287	223,016	437,980	119,307	445,334	452,829	460,471	468,258
Personnel Review Commission	2,151,916	2,573,491	1,254,991	2,420,078	153,413	2,634,630	2,701,287	2,770,430	2,843,959
Planning Commission	2,925,513	3,690,928	1,516,504	2,198,008	1,492,920	2,276,876	2,321,694	2,367,391	2,413,984
Public Defender	17,592,396	18,655,938	10,115,843	20,091,130	(1,435,192)	20,501,689	20,920,220	21,346,900	21,781,914
Soldiers and Sailors Monument	191,873	394,000	128,536	237,165	156,835	241,715	244,974	248,295	251,681
Solid Waste Management Dist.	1,965,436	2,873,819	1,011,322	2,027,238	846,581	1,837,130	1,857,310	1,878,151	1,899,856
Veterans Service Commission	7,951,731	9,488,873	3,124,607	7,214,442	2,274,431	6,283,165	6,353,224	6,424,649	6,497,471
Workforce Development	15,010,712	17,226,440	9,689,556	17,006,749	219,691	17,034,778	17,063,350	17,092,477	17,122,170
<b>Total Board and Commissions</b>	<b>273,850,402</b>	<b>325,223,011</b>	<b>147,216,060</b>	<b>274,919,606</b>	<b>50,303,405</b>	<b>277,180,102</b>	<b>276,039,875</b>	<b>280,414,737</b>	<b>279,639,166</b>
<b>Total All Funds</b>	<b>1,765,775,611</b>	<b>1,962,013,240</b>	<b>932,559,826</b>	<b>1,730,362,370</b>	<b>231,650,870</b>	<b>1,628,817,204</b>	<b>1,678,470,766</b>	<b>1,650,582,348</b>	<b>1,664,419,477</b>