

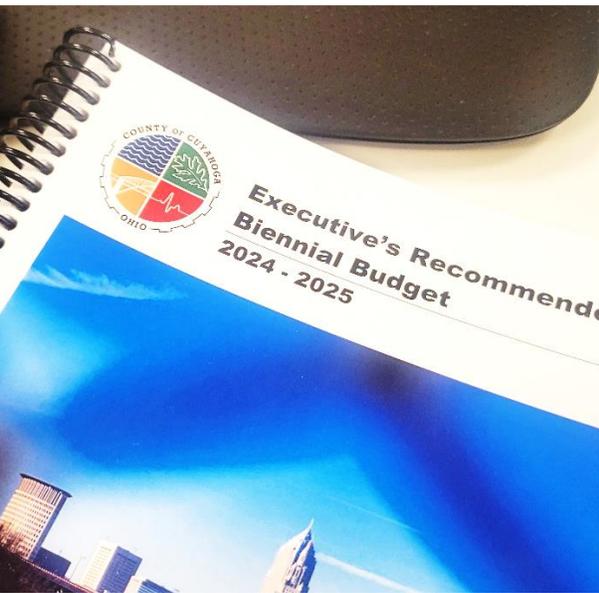


2023

3rd Quarter Budget Update



**Diversity
Equity &
Inclusion**



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

2023 highlights (as of 3rd 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
- Approved appropriations of \$1.65 million for Information Technology capital
- Approved appropriations for \$2.4 million for the Child Wellness Campus
- Received \$4.3 million in excess pledge funds on the Gateway bonds (Economic Development Series 1992)
- Approved 2024 Annual Tax Rates (as confirmed by the Budget Commission)

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 \$95 million**. This includes \$568.2 million in revenue and \$663.3 million in expenditures. *This estimate includes \$80.3 million in ARPA expenditures. Removing the impact of ARPA, the General Fund is projected to end 2023 with an operating deficit of \$15.1 million.*

Total revenue is projected to total \$568.2 million in 2023, which is \$29.9 million or 5.6%, more than what was anticipated in the budget. **Total Expenditures are projected to total \$663.6 million**, which is \$100.6 million or 13.4% under approved appropriation levels. *This expenditure estimate includes spending of \$80.3 million in ARPA funds that were transferred to the General Fund.*

Revenue Discussion

2023 General Operating Fund revenue is projected to total \$568.2 million. This is 5.6% more than what was estimated in the budget. Larger surpluses are projected in Sales Taxes, Intergovernmental, Other Revenue 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.

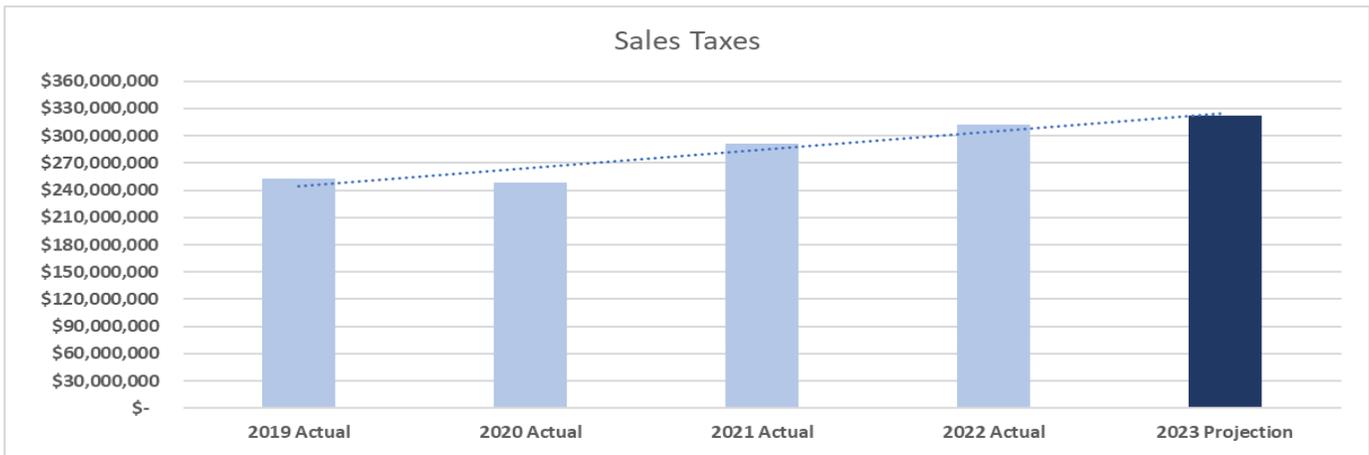
Revenue	2023 Budget	2023 Actual	2023 Projection	Budget Variance	% Variance
Property Tax	\$32,953,894	\$18,970,950	\$34,696,160	\$1,742,266	5.3%
Sales & Use	\$312,577,935	\$239,372,486	\$321,878,344	\$9,300,409	3.0%
Licenses & Permits	\$99,646	\$53,147	\$73,713	-\$25,933	-26.0%
Fines & Forfeitures	\$8,855,927	\$5,783,955	\$7,916,347	-\$939,580	-10.6%
Charges for Services	\$98,647,138	\$79,997,317	\$95,678,926	-\$2,968,212	-3.0%
Intergovernmental	\$63,131,082	\$55,630,977	\$74,012,203	\$10,881,121	17.2%
Other Revenue	\$12,827,308	\$16,979,520	\$18,771,476	\$5,944,168	46.3%
Interest Earnings	\$9,192,571	\$10,071,070	\$15,192,571	\$6,000,000	65.3%
Total	\$538,285,501	\$426,859,423	\$568,219,740	\$29,934,239	5.6%

Sales Tax

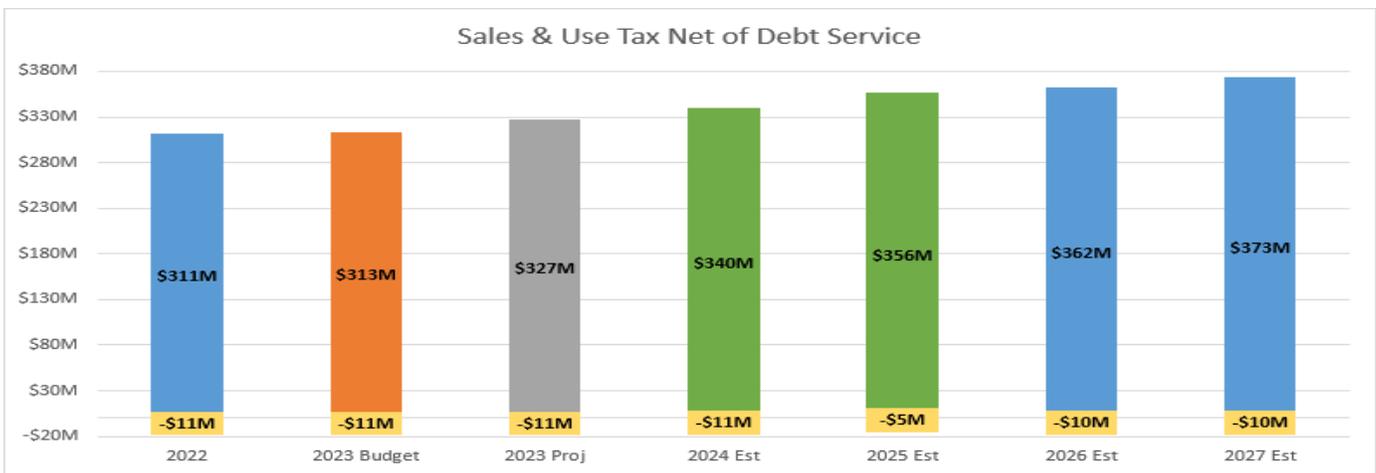
Through the 3rd Quarter of the year, the County has collected \$245.9 million in combined sales tax revenue. This is a 4.2% increase from what was collected during the same period in 2022. Sales tax collections through October 2023 total \$273.3 million or 4.4% higher than the same time last year.

Sales Tax revenue is projected to total \$333.2 million in 2023. This is \$20.6 million or 6.6% more than what was expected in the 2023 budget and \$9.8 million or 3% 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 \$321.9 million in 2023, which is approximately 56% of the fund’s total revenue (based on 3rd Quarter estimates). In previous years, Sales Tax represented more than 50% of total General Operating Fund revenue. While the 2023 estimate is \$9.3 million or 3% more than budget, actual Sales Tax revenue is up \$9.5 million or 4.1% 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.



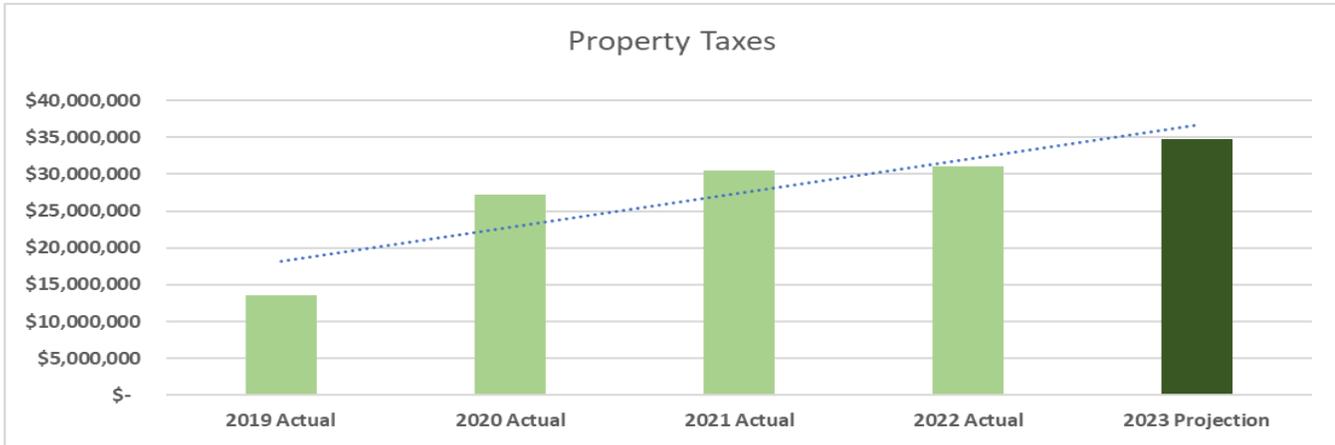
There are five outstanding debt issues that are backed by the County’s sales tax. As required by the terms of the Trust Indenture, and as supplemented for each issue, the County’s sales tax revenue is distributed from the

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

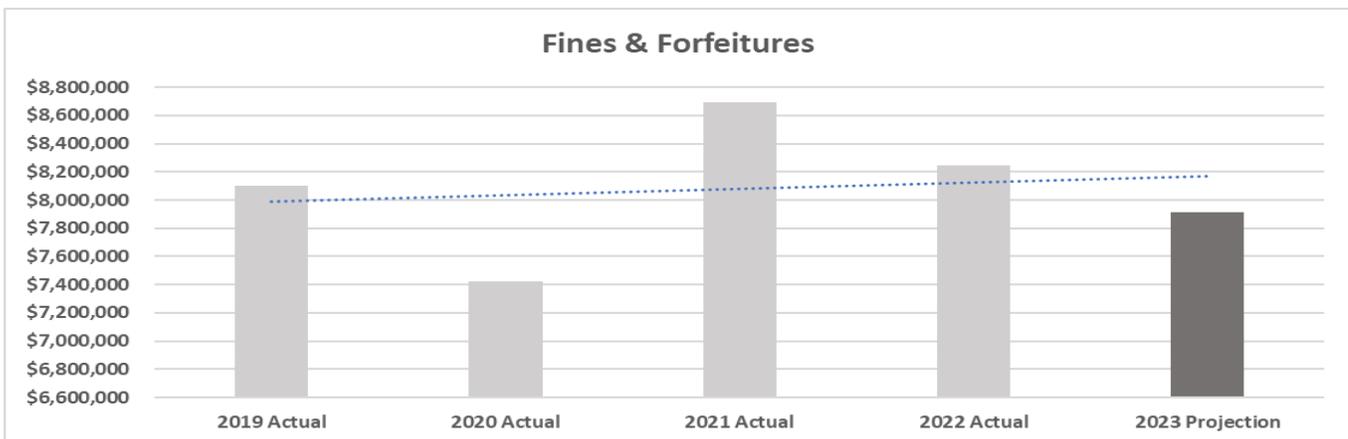
The County's Fiscal Office, through the County Treasurer, collects approximately \$3 billion annually in property tax revenue, the majority of which is distributed to school districts, libraries, and municipalities. Approximately 18% of total taxes collected are retained by the County, 5.7% of which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



Property Tax revenue to the General Fund is estimated to total \$34.7 million which is \$1.7 million or 5.3% more than what was assumed in the budget. Property Taxes are generated from a portion of the County's 1.45 mills (inside millage). The 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

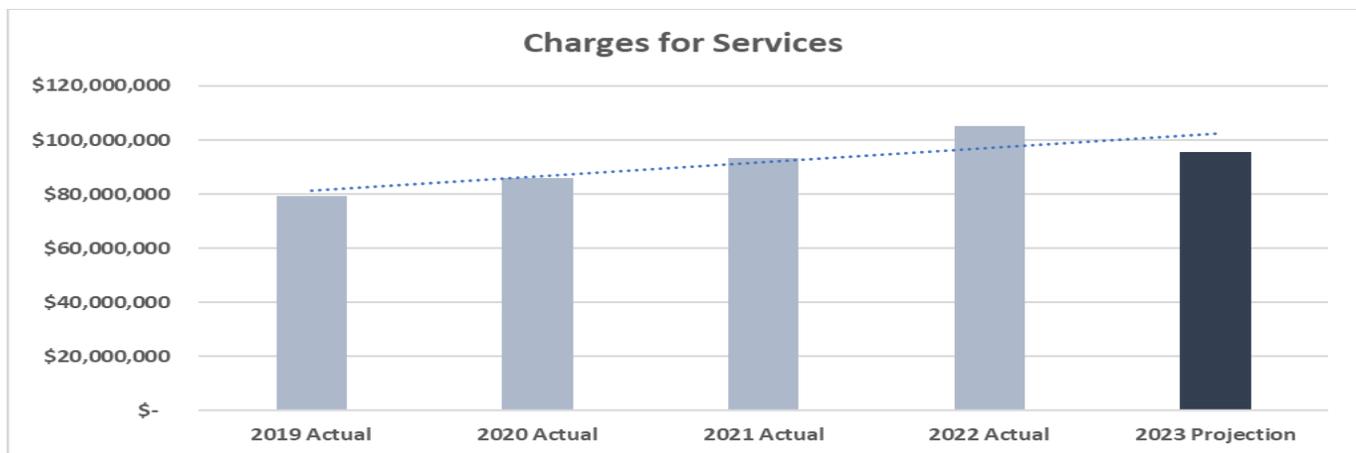
Fines and Forfeiture revenue is projected to total \$7.9 million, which is \$.9 million or 10.6% less than what was assumed in the budget. While the 2023 budget assumed no change in the total collected, current activity in the courts continues below normal levels. This revenue is derived primarily from 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 16,163 through the 2nd Quarter 2023, a 7.9% increase over the number of filings during the same period last year. Criminal filings increased during this period by 1.6% (approximately 101 cases) compared to 2022, while Civil filings increased by 12.8% (approximately 1,087 cases) during the same time period.
- **Domestic Relations Court** – Filings in Domestic Relations Court are steady through the first nine months of the year. In the third quarter, filings are up by 4.5% when compared to 2nd 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 January 1, 2024. Additionally, the Navigation Services Department Help Center is on track to assist 28,999 individuals by the end of 2023. New case filings in the Domestic Violence department are projected to total 1,374, exceeding 2022 filings by 13.93%. This number is more than 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 116.27% efficiency through the month of June.
- **Juvenile Court** – Year-to-date, the Clerk’s Office processed 7,313 new official case filings which is an increase from this period in 2022 (6,760) or 8%. The Detention Center had an average daily population of 175 youth for September, which is a significant increase from 1st Quarter 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 YTD totals of 1,178 in 2022 to 1,023 in 2023. The average number of youths in Pre-Trial Monitoring increased from 445 YTD 2022 to 598 in YTD 2023. This number significantly increased with the implementation of the Car Theft Pilot Program for the City of Cleveland and Operation 216. 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 2,937 YTD, as compared with 2,412 YTD in 2022.

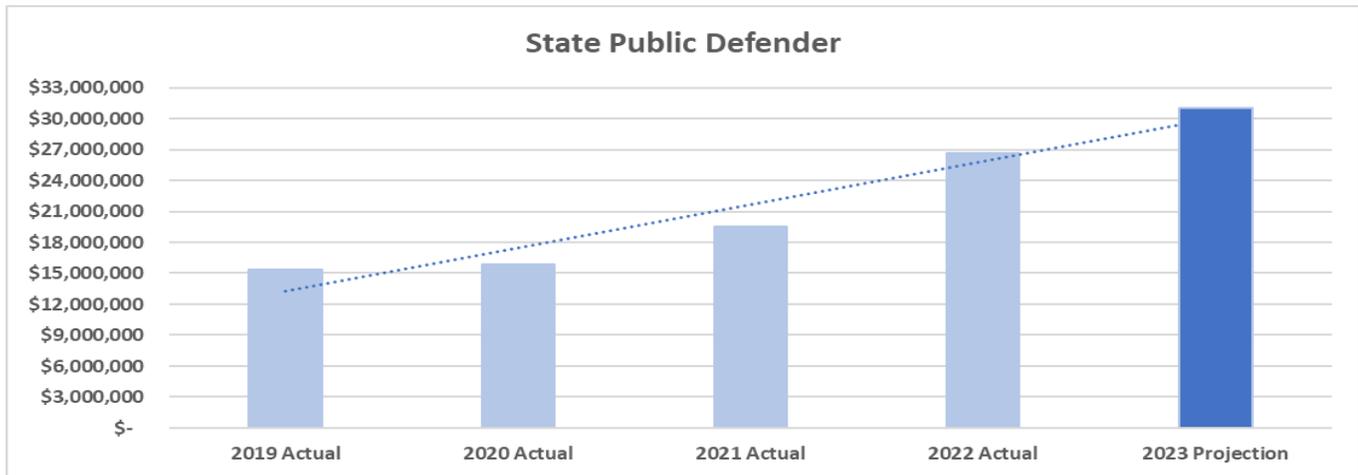
Charges for Services

Charges for Services revenue is projected to total \$95.7 million in 2023, which is \$3 million or 3% less than what was estimated in the budget. Larger deficits are projected in Conveyance and Recording fees.

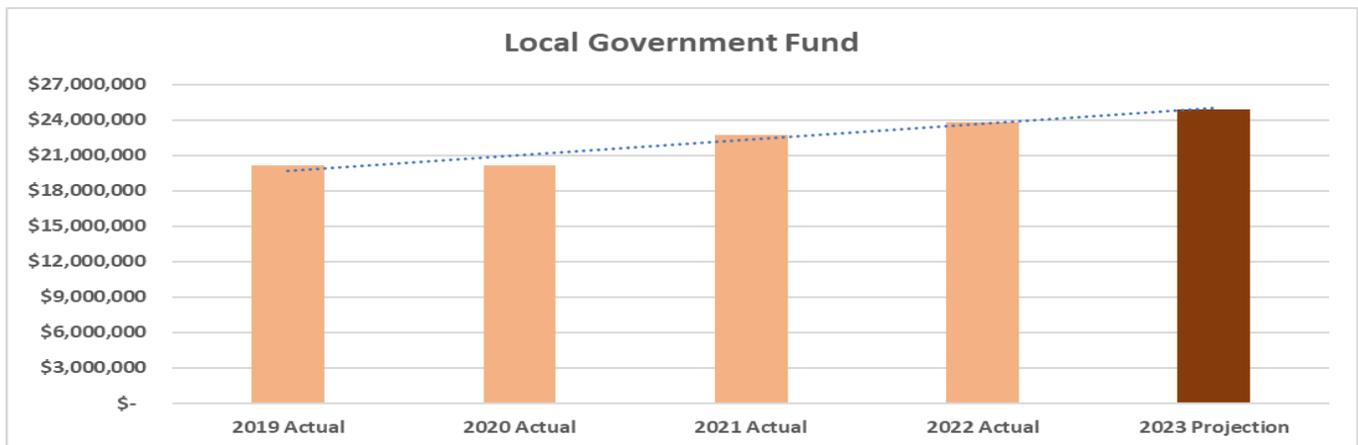


Other Intergovernmental

Other Intergovernmental revenue is projected to total \$74 million in 2023, which is \$10.8 million or 17.2% 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 \$31 million. The 2023 budget assumed \$21.9 million in State Public Defender reimbursements. The 2023 budget assumed 90% reimbursement but in July this rate decreased to 85%. 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 \$24.9 million in 2023. The budget was calculated based on the allocation from the State. The LGF is supported by 1.7% of general tax revenue collected by the State. The 2023 budget assumed \$25.5 million in Local Government Fund (LGF) revenue.



Investment Earnings

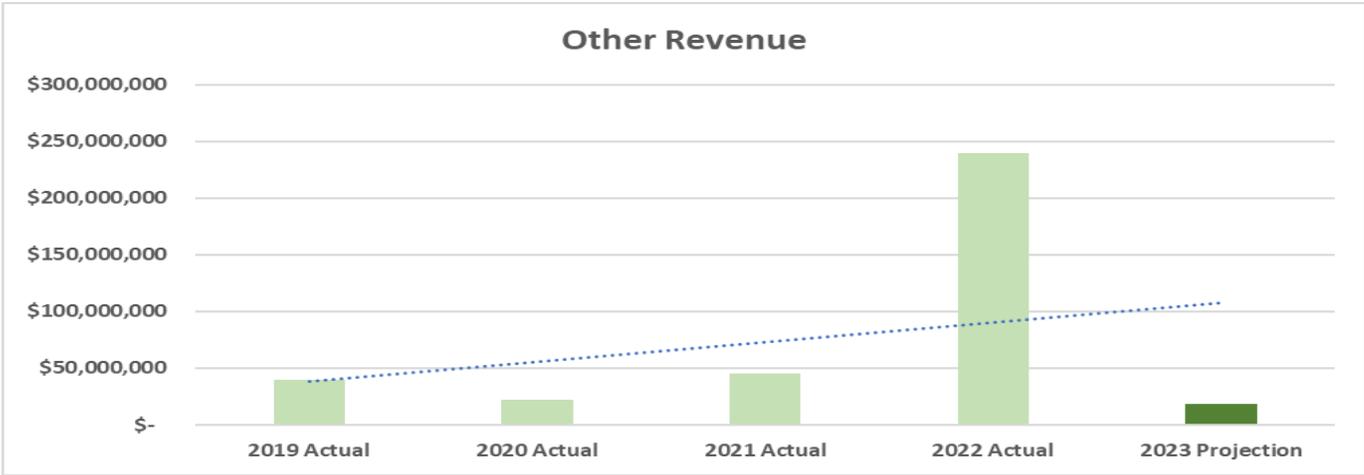
Investment Earnings are estimated to total \$15.2 million in 2023, which is \$6 million or 65.3% more than what was estimated in the budget. As of September 30, 2023, the value of the County’s investment portfolio totals \$928.9 million.



Other Revenue/Taxes

Other Revenue/Taxes is projected to total \$18.7 million in 2023, which is \$5.9 million or 46.3% 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
- \$10.8 million in Bed Taxes
- \$4.3 million in excess pledge funds on the Gateway bonds

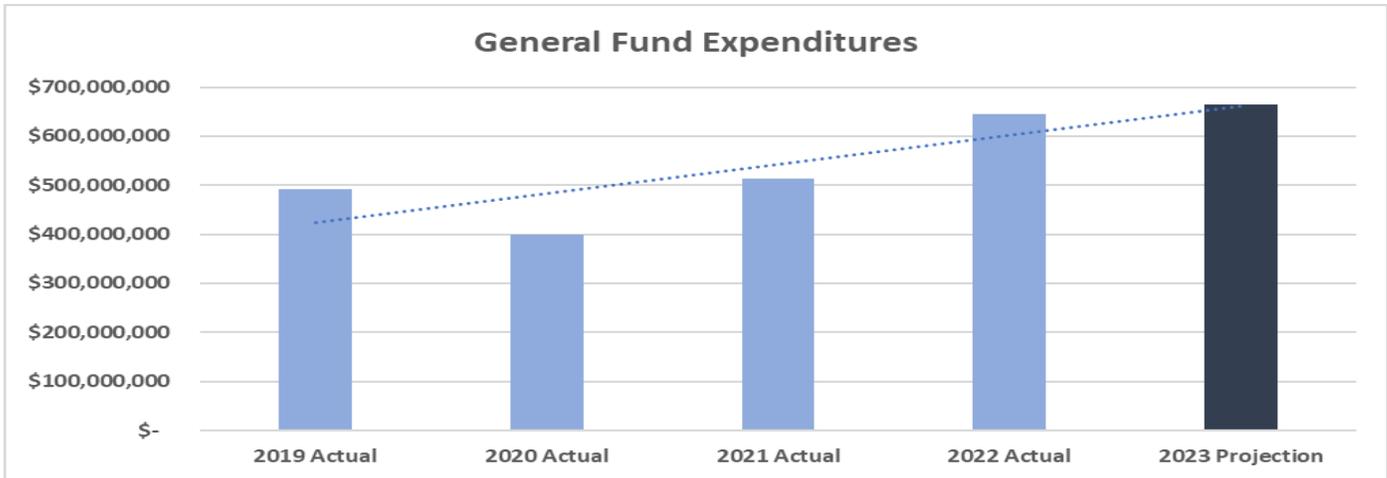


Expenditure Discussion

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 \$603.6 million, which is \$84.8 million or 12.3% under budget. While personal services are projected to end 2023 with a deficit of \$16.3 million or 5.1% more than budget, other expenditures are projected to end 2023 with a surplus of \$101.1 million or 27.4% under budget. Subsidies to other funds are projected to total \$60 million which is \$17.9 million or 22.9% 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	\$319,659,462	\$260,599,296	\$335,953,303	-\$16,293,841	-5.1%
Other Expenditures	\$368,778,798	\$198,734,526	\$267,654,245	\$101,124,553	27.4%
Total Expenditures	\$688,438,261	\$459,333,821	\$603,607,548	\$84,830,713	12.3%
Subsidies to Other Funds	\$77,856,214	\$57,584,159	\$60,005,610	\$17,850,603	22.9%



Departmental Budget Variances

The departments with significant budget variances include:

Economic Development - \$4.7 million deficit

This deficit is due to timing of anticipated Casino Tax program payments. This will be corrected in the 4th quarter.

Fiscal - \$92.3 million surplus

This surplus is primarily due to ARPA spending (\$35 million in ARPA Community projects and \$53 million in appropriations set aside in the Justice Center Capital Projects Fund). The remainder of this surplus \$4 million is in Personal Services due to vacancies and Contractual Services largely in Treasury and Equity & Inclusion divisions of the Fiscal Office.

Human Resources - \$1.2 million deficit

This \$1.2 million deficit is projected in Personal Services. In the 3rd quarter, Human Resources filled eight of its vacant positions.

Law Department - \$2.2 million surplus

This surplus is due to the timing of settlement payments. In September, the Law Department budget was increased \$1.9 million for two settlement payments that were not issued until October.

Medical Examiner - \$1.1 million surplus

In May, \$1.1 million in additional appropriations were added to the Medical Examiners budget for body carts, personal computers, cameras, furniture and equipment. The Medical Examiner does not anticipate spending these appropriations this year.

Sheriff - \$8.9 million deficit

The majority of this deficit is in Personal Services. The projected deficit is due to overtime, higher staffing levels and collective bargaining adjustments (*including wage rate increases, retroactive pay adjustments, parking reimbursements, bonus payments and other incentives*).

Common Pleas - \$2.5 million surplus

Common Pleas Court has a projected a surplus of \$1.7 million primarily in Personal Services. The remainder of this surplus or \$.6 million is due to underspending in Contractual Services in the Probation division.

Juvenile Court - \$4.5 million deficit

The majority of this deficit or approximately \$4.5 million is projected in Personal Services. The projected deficit is due to overtime in the Detention Center and Probation divisions.

Board of Elections - \$2.1 million surplus

In July, Council approved appropriations for purchase and implementation of equipment for the new voting equipment project. The final cost of this new equipment was \$706,000 under the budgeted amount. The remainder of this surplus or \$400,000 is projected in Personal Services and \$1 million is projected in Other Expenses.

Public Defender - \$1 million deficit

This deficit is projected 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).

Veterans Service Commission - \$2.6 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 \$60 million in 2023, which is \$17.9 million or 22.9% 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

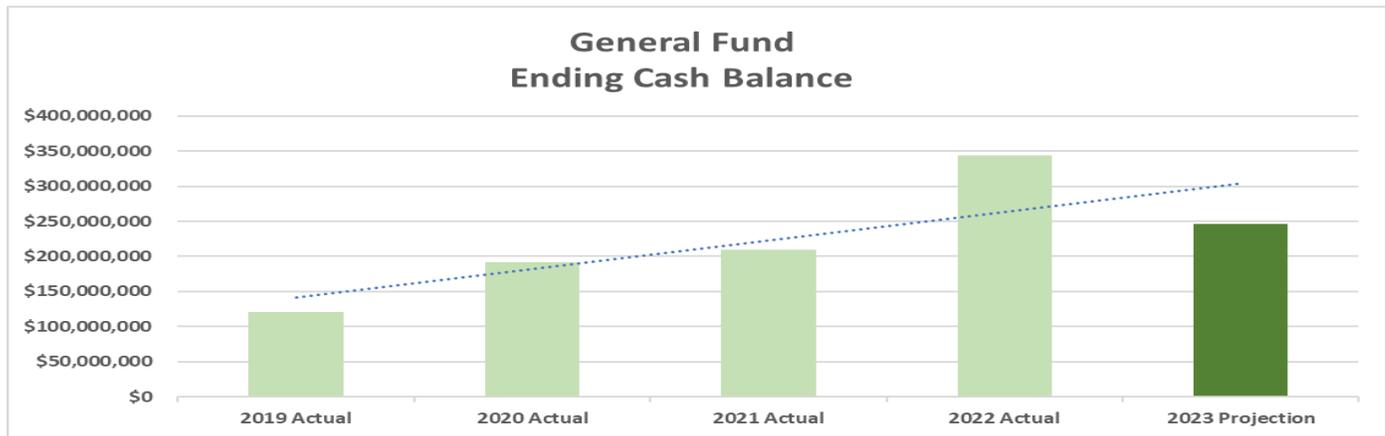
Reserves on Balance

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

Ending Cash Balance

The 2023 General Fund revenue and expenditures are projected to total \$568.2 million and \$663.6 million, respectively. The ending cash balance in the General Fund is projected to total \$248,9 million, which is \$111.5 million over the cash reserve requirement. As of the 3rd quarter, the County is in compliance with Section 706.01 of the County Code, which requires a minimum of 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	\$426,859,423	\$568,219,740	\$29,934,239
Operating Expenditures	\$688,438,261	\$459,333,821	\$603,607,548	\$84,830,713
Subsidies to Other Funds	\$77,856,214	\$57,584,159	\$60,005,610	\$17,850,603
Ending Cash Balance	\$116,237,566	\$254,187,981	\$248,853,121	\$132,615,555
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 3rd 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 \$6.7 million.

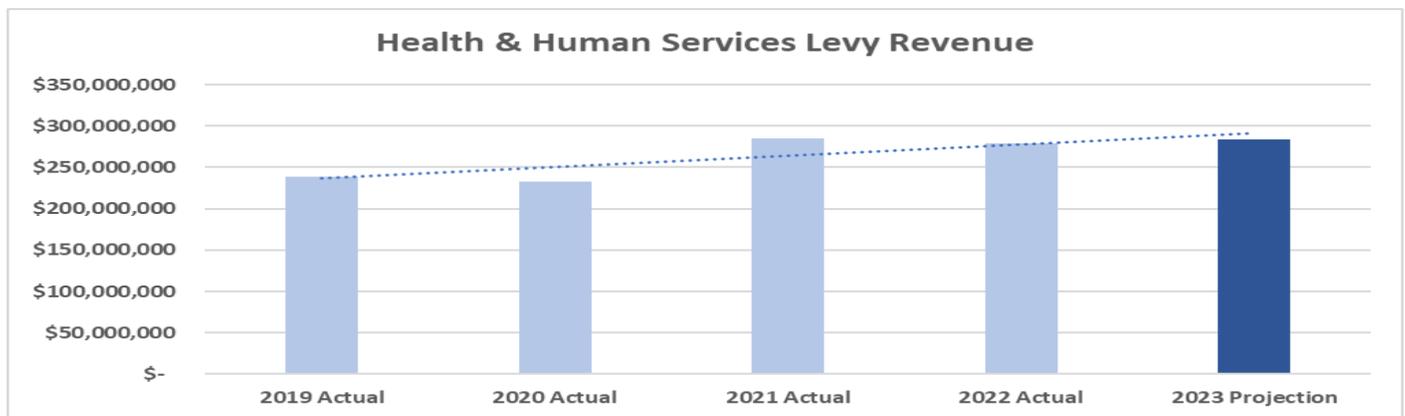
Revenue Discussion

Overall revenue is projected to total \$283.9 million, which is \$5 million or 1.8% more than the current budget.

Revenue	2023 Budget	2023 Actual	2023 Projection	Budget Variance	% Variance
Intergovernmental	\$16,057,651	\$15,909,112	\$15,909,112	-\$148,539	-0.9%
Property Taxes	\$262,798,269	\$148,598,907	\$267,949,908	\$5,151,639	2.0%
Total	\$278,855,920	\$164,508,019	\$283,859,020	\$5,003,100	1.8%

Property Tax revenue generated by the County’s two levies is projected to total \$267.9 million, which is \$5.1 million or 2% 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 \$148,539 or 0.9% 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 2023, 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 \$277.1 million which is \$1.3 million or 0.5% less than budget.**

Expenditures/Subsidies	2023 Budget	2023 Actual	2023 Projection	Budget Variance	% Variance
Other Expenditures	\$4,165,003	\$2,923,150	\$4,560,359	-\$395,356	-9.5%
Subsidies to Other Funds	\$274,281,188	\$143,569,157	\$272,589,436	\$1,691,752	0.6%
Total Expenditures/Subsidies	\$278,446,191	\$146,492,307	\$277,149,795	\$1,296,396	0.5%

Other Expenditures for tax collection fees are projected to total \$4.6 million which is \$395,356 more than what was assumed in the budget. Subsidies to other funds are projected at \$272.6 million which is \$1.7 million or 0.6% less 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 - \$2.4 million surplus

The surplus is projected in Other Expenses. More specifically, underspending in Contractual Services, Supplies and Controlled which includes indirect and security chargebacks.

HHS-Administration - \$2.4 million surplus

This surplus is due to a combination of vacancies as well as underspending in the Skill-Up and Tuition Reimbursement programs. Staff vacancies by division include: HHS-Administration 2, HHS-Human Resources 2 and HHS-Information Technology.

HHS-Cuyahoga Job & Family Services – \$1.6 million deficit

The majority of this deficit is in Personal Services due to overtime necessary for the Call Center operation.

HHS-Children & Family Services - \$3.2 million surplus

This surplus is a combination of 120 Social Worker vacancies and projected underspending in contractual services, more specifically adoption assistance and foster care services for children in county custody.

HHS-Senior & Adult Services - \$1.4 million deficit

This deficit is projected in Personal Services due to the additional hiring that was completed in the 3rd quarter.

HHS-Early Childhood - \$3 million surplus

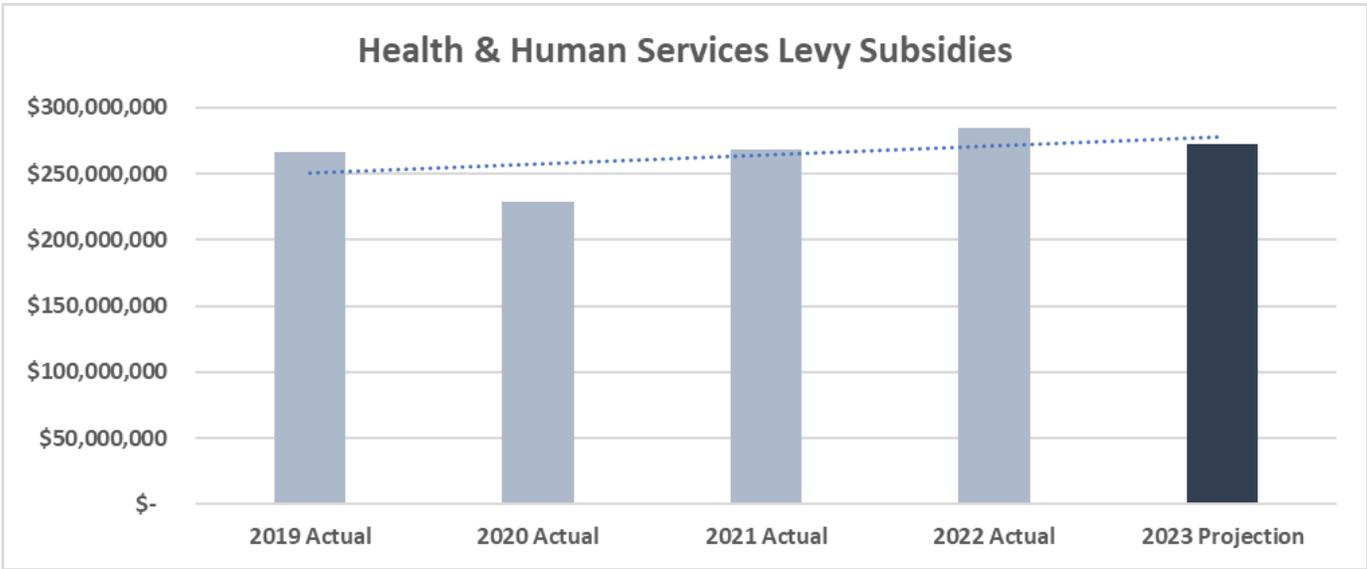
This surplus is projected in contractual services relating to Universal Pre-Kindergarten (UPK) and Quality Child Care programs. In both cases, contracted vendors continue to report understaffing which results in the inability to serve a larger number of clients.

HHS- Homeless Services - \$1.3 million surplus

The overall majority of this surplus is projected in Contractual Services for our homeless population.

MetroHealth - \$8.1 million deficit

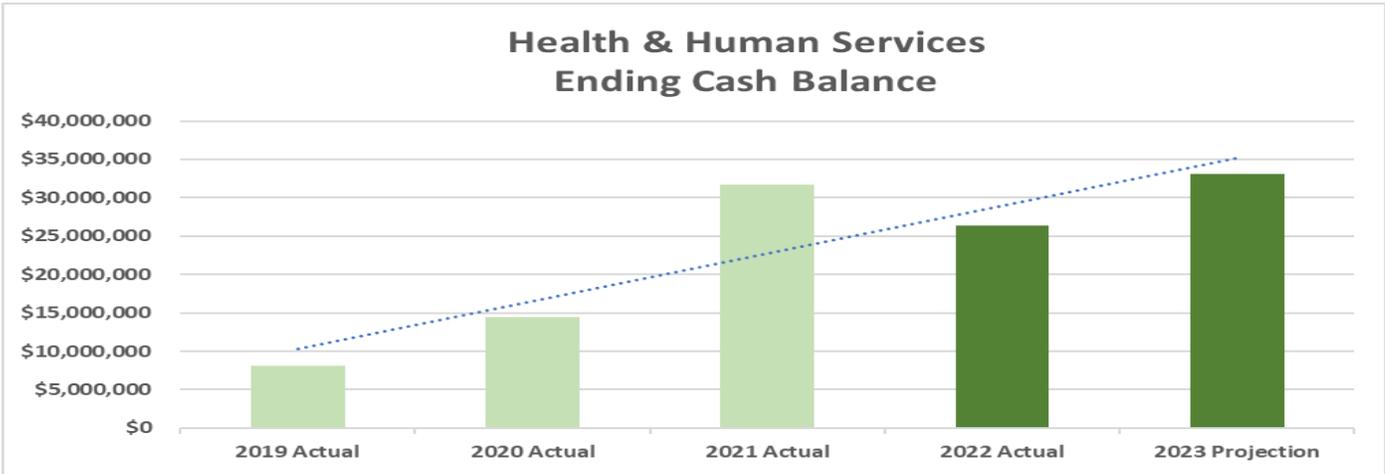
This deficit will be corrected once the remainder of the subsidy is budgeted for 2023.



Ending Cash Balance

The HHS Levy Fund is projected to end 2023 with a cash balance of \$33.1 million which is \$4.7 million over the cash reserve requirement. The reserve requirement prescribed in Section 707.01 is 10% of last year’s total expenditures. Based on 3rd quarter estimates, the ending cash balance is projected to be above the reserve requirement.

HHS Levy Fund	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	\$164,508,019	\$283,859,020	\$5,003,100
Expenditures/Subsidies	\$278,446,191	\$146,492,307	\$277,149,795	\$1,296,396
Ending Cash Balance	\$26,815,325	\$44,421,308	\$33,114,820	\$6,299,495
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 \$1.674 billion, which is \$26.2 million or 1.6% more than what was estimated in the budget. Significant variances from budget include:

General Fund:

General Fund Zones - \$29.9 million surplus

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

Special Revenue Funds:

Health & Human Services Levy Funds - \$5 million surplus

Please see Health & Human Services Levy Fund Revenue Discussion on page 13-14

Expenditure Discussion

All Funds expenditures are projected to total \$1.843 billion in 2023, which is \$217 million or 10.5% 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 - \$102.6 million surplus

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

Special Revenue Funds:

Health & Human Services Levy Funds - \$1.3 million surplus

Please see Health & Human Services Levy Funds Expenditure Discussion on pages 14-15.

Health & Human Services - \$30.4 million surplus

Surpluses are projected in all HHS divisions due to vacancies and underspending on contracts and professional services. This includes 28 Child Support Officer vacancies, 120 Social Workers vacancies and 37 Employment & Family Services Specialists (Caseworker) vacancies.

Public Works/Road and Bridge - \$15.7 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 - \$9.1 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.

Common Pleas - \$16.3 million surplus

The majority of this surplus is due to the ORDC grant received by the Court in August. This is a two-year grant 2023-2024 that was fully appropriated \$17.1 million in August. The court projects spending only \$4 million this year which will result in a \$13 million surplus.

ADAMHS Board - \$25.4 million surplus

The majority of this surplus is projected in Personal Services and Client Services. The board reports vacancies totaling \$440,000 underspending in client services \$14 million and contracts \$753,000. The remainder of this surplus is in miscellaneous items such as supplies.

Board of Developmental Disabilities - \$8.2 million surplus

This surplus is projected in both Contractual and Client Services. The board reports that workforce shortages continue to impact service providers.

Veterans Service Commission – \$3.5 million surplus

The majority of this surplus or \$2.3 million is projected in Client Services and Contractual expenses. Reportedly, client enrollment has improved but not to pre-pandemic levels.

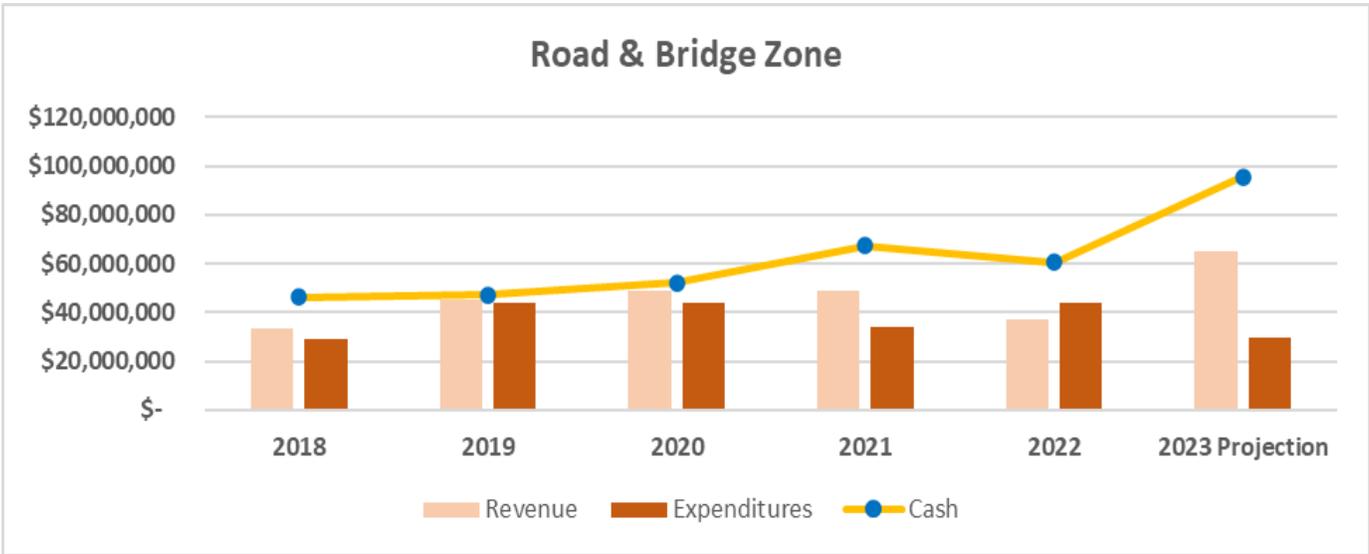
Ending Cash Balance

The year-end cash balance on an All Funds basis is projected to total \$983.1 million. There is no statutory requirement related to the cash balance on an All Funds basis.

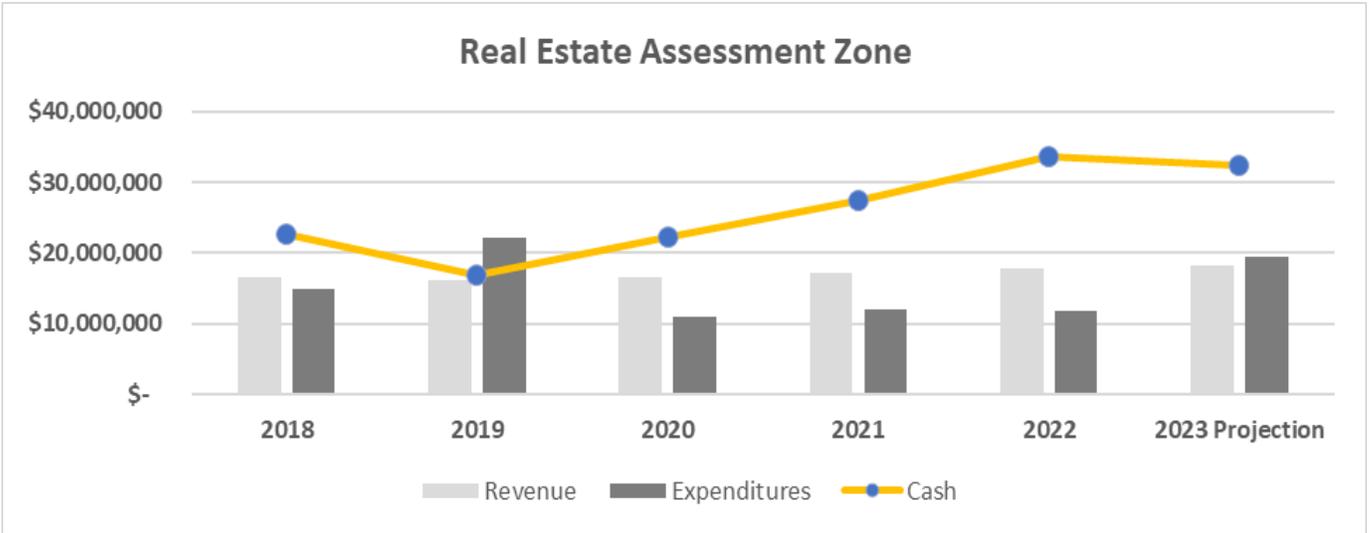
All Funds	2023 Budget	2023 Actual	2023 Projection	Budget Variance
Beginning Cash Balance	\$1,151,262,002	\$1,151,262,002	\$1,151,262,002	\$0
Operating Revenue	\$1,648,773,348	\$1,270,679,775	\$1,674,927,797	\$26,154,449
Operating Expenditures	\$2,059,997,062	\$1,421,068,991	\$1,843,041,825	\$216,955,237
Ending Cash Balance	\$740,038,289	\$1,000,872,786	\$983,147,974	\$243,109,685

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 \$64.9 million and \$29.8 million respectively which result in a projected ending cash balance \$95.6 million.

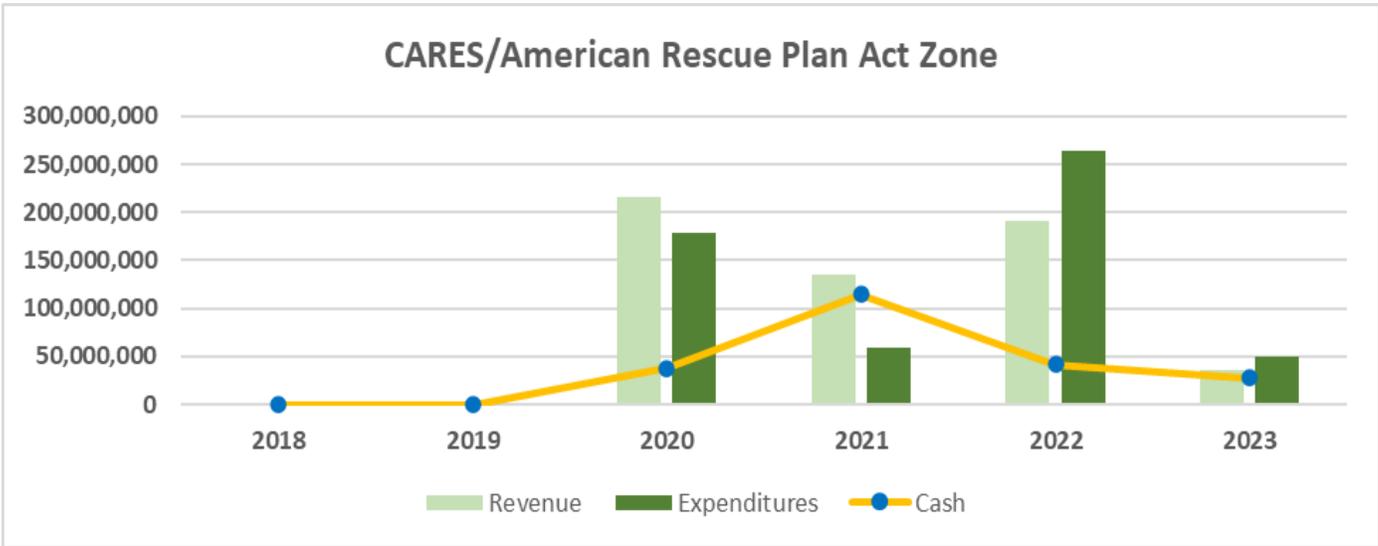


Real Estate Assessment Zone - The Real Estate Assessment zone generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. Total revenues and expenses for 2023 are projected to total \$18.2 million and \$19.5 million respectively. The fund balance is estimated to end 2023 at \$32.3 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.



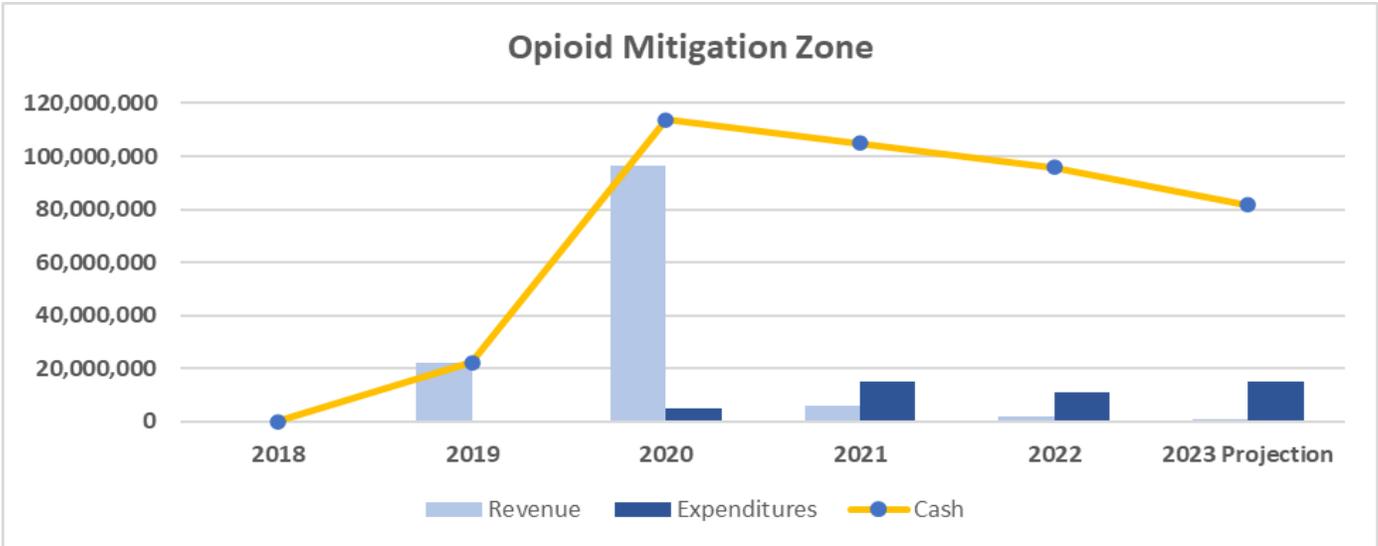
COVID-19 CARES Act/American Rescue Plan Act Zone

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 \$35.7 million and \$49.3 million respectively which result in a projected ending cash balance of \$27.8 million.



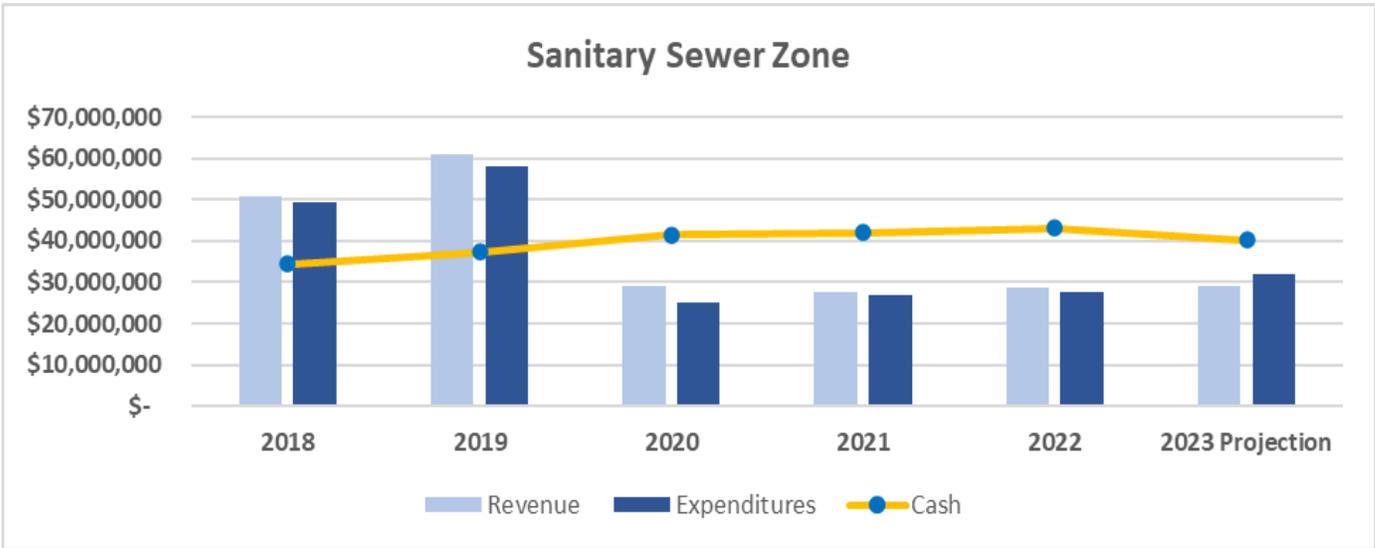
Opioid Mitigation Zone

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 \$15.2 million respectively resulting in an ending cash balance of \$81.5 million.



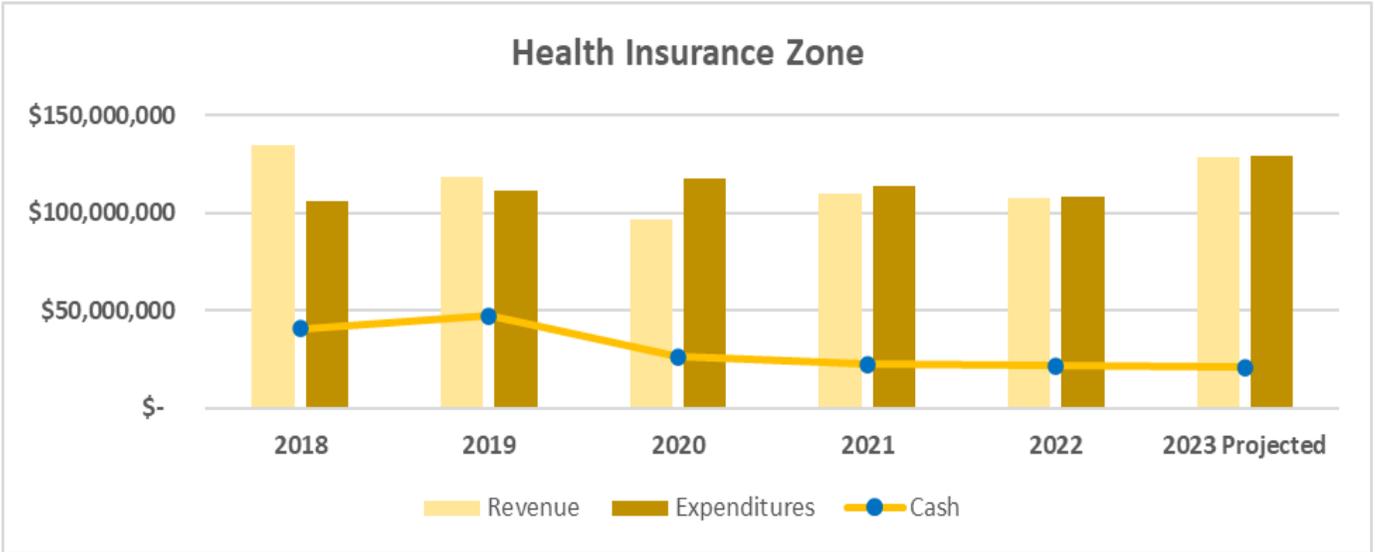
Enterprise Fund

Sanitary Sewer Zone – The cash balance in the zone at the end of 2022 was \$43 million. The 2023 revenue and expenditure projections are \$28.9 million and \$31.9 million respectively which result in a projected ending cash balance \$40.1 million.

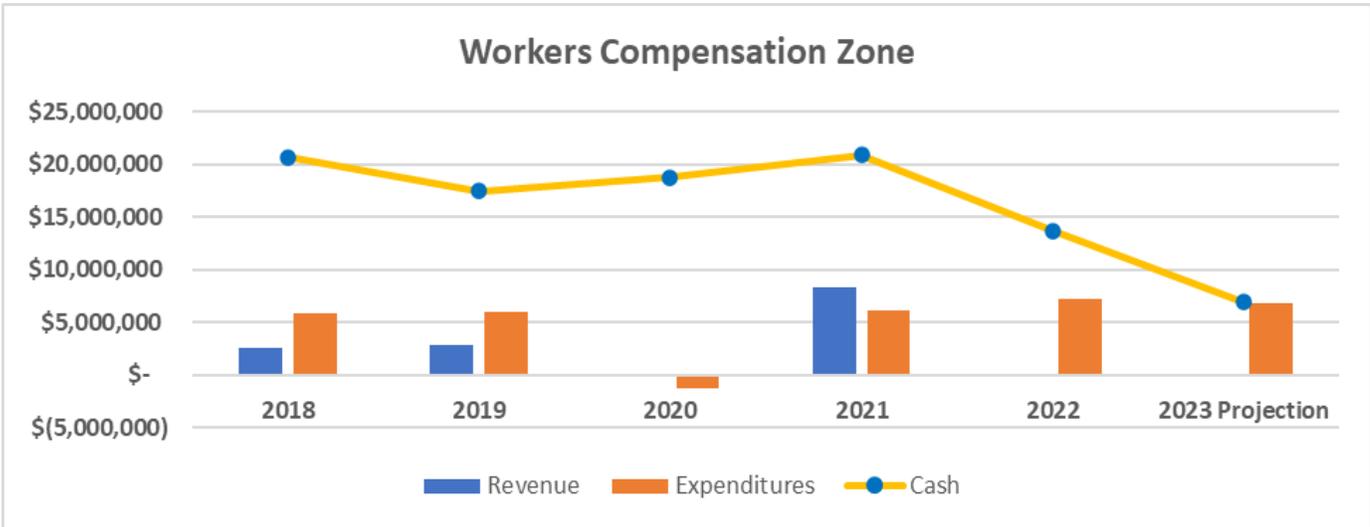


Internal Service Funds

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 \$128.5 million, and expenditures are projected to total \$129.4 million. The fund balance is estimated to end 2023 at \$20.9 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 \$6,801 and expenditures are projected to total \$6.8 million. The fund balance is estimated to end 2023 at \$7 million.



Cuyahoga County
 2023-2027 Budget/Forecast Analysis (3rd 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	248,853,121	209,108,371	225,666,069	250,350,311
Operating Revenue									
Charges for Services	105,290,784	98,647,138	79,997,317	95,678,926	(2,968,212)	99,551,210	106,007,525	112,335,518	111,796,679
Fines & Forfeitures	8,247,677	8,855,927	5,783,955	7,916,347	(939,580)	8,146,219	8,384,030	8,628,675	9,180,359
Interest Earnings	8,583,749	9,192,571	10,071,070	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	55,630,977	74,012,203	10,881,121	73,668,408	75,232,418	76,287,670	77,648,285
Licenses & Permits	104,617	99,646	53,147	73,713	(25,933)	73,713	73,713	73,713	73,713
Other Revenue	229,024,165	3,227,952	9,126,668	7,548,624	4,320,672	13,521,859	3,521,859	3,521,859	3,521,859
Other Taxes	10,435,558	9,599,356	7,852,853	11,222,852	1,623,496	11,559,538	11,906,324	12,263,513	12,631,418
Property Tax	31,101,200	32,953,894	18,970,950	34,696,160	1,742,266	35,589,465	40,927,885	39,206,216	39,343,438
Sales Tax	311,762,075	312,577,935	239,372,486	321,878,344	9,300,409	338,791,969	356,352,376	363,218,816	374,419,842
Total Operating Revenue	779,595,463	538,285,501	426,859,423	568,219,740	29,934,239	596,549,111	618,459,097	632,070,536	645,646,186
Operating Expenditures									
Personal Services	306,422,140	319,659,462	260,599,296	335,953,303	(16,293,841)	344,699,904	349,678,339	358,165,182	363,771,687
Other Expenditures	255,993,686	368,778,798	198,734,526	267,654,245	101,124,553	222,141,374	183,057,900	184,521,524	183,693,614
Total Operating Expenditure	562,415,826	688,438,261	459,333,821	603,607,548	84,830,713	566,841,278	532,736,239	542,686,706	547,465,301
Other Financing Uses	82,416,919	77,856,214	57,584,159	60,005,610	17,850,603	69,452,583	69,165,160	64,699,588	47,917,920
Total Cash Obligations	644,832,745	766,294,474	516,917,981	663,613,158	102,681,316	636,293,861	601,901,399	607,386,294	595,383,221
Ending Cash Balance	344,246,539	116,237,566	254,187,981	248,853,121	132,615,555	209,108,371	225,666,069	250,350,311	300,613,276
<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	0	7,000,000	7,000,000
Total Reserves on Balance	0	7,000,000	0	0		7,000,000	0	7,000,000	7,000,000

Cuyahoga County
2023-2027 Budget/Forecast Analysis (3rd 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	5,888,545	8,052,486	476,975	8,152,152	8,253,693	8,357,164	8,462,604
County Executive	2,206,241	2,337,079	2,311,471	2,975,538	(638,459)	4,010,193	3,818,750	3,923,937	4,029,557
Economic Development	6,041,068	3,407,731	4,448,887	8,078,676	(4,670,945)	8,633,399	8,677,456	8,722,373	8,768,165
Fiscal	127,831,489	214,500,435	84,881,756	122,215,723	92,284,712	79,904,841	43,499,650	44,198,783	44,879,160
Housing	0	235,669	211,540	340,482	(104,813)	340,620	340,637	340,889	340,673
Human Resources	4,140,341	4,540,621	3,640,950	5,753,937	(1,213,316)	5,850,003	5,947,931	6,047,768	6,149,554
Information Technology	26,213,611	27,599,599	19,735,108	26,915,867	683,732	27,669,332	28,042,117	28,410,840	28,794,508
Innovation and Performance	708,229	941,596	508,551	745,001	196,595	775,556	681,554	697,237	713,196
Law Department	11,663,159	7,874,799	4,881,867	5,653,459	2,221,340	5,704,896	5,757,337	5,810,805	5,865,319
Medical Examiner	16,263,735	18,641,165	13,816,470	17,572,701	1,068,464	17,758,543	18,037,695	18,322,270	18,612,400
Public Safety & Justice Services	2,078,080	2,615,423	1,790,508	2,495,413	120,010	2,542,394	2,590,289	2,639,116	2,688,894
Public Works	4,697,839	10,877,287	8,048,856	10,328,114	549,173	10,371,929	10,396,310	10,419,070	10,442,217
Sheriff	150,311,470	159,298,077	132,170,437	168,198,991	(8,900,914)	167,261,987	168,791,848	170,350,899	171,939,864
Total County Executive Agencies	359,952,112	461,398,942	282,334,946	379,326,388	82,072,554	338,975,845	304,835,267	308,241,151	311,686,111
Elected Officials									
Common Pleas	54,450,275	66,239,643	52,248,586	63,721,268	2,518,375	64,479,782	65,252,829	66,040,755	66,843,910
County Council	2,283,433	2,645,754	1,879,270	2,467,569	178,185	2,511,874	2,557,035	2,602,072	2,650,005
Court of Appeals	801,078	1,140,262	840,484	1,015,839	124,423	1,015,839	1,015,839	1,015,839	1,015,839
Domestic Relations	9,755,172	11,400,451	8,726,478	11,164,618	235,833	10,972,649	11,179,299	11,389,966	11,604,733
Juvenile Court	40,959,063	40,249,832	35,372,100	44,805,318	(4,555,486)	45,566,473	46,389,682	47,228,900	48,084,483
Probate Court	7,195,528	7,915,389	6,232,871	7,687,348	228,041	7,842,352	8,000,347	8,161,405	8,325,594
Prosecutor	41,260,458	44,055,249	34,190,680	44,095,649	(40,400)	45,020,916	45,964,139	46,925,731	47,906,101
Total Elected Officials	156,705,008	173,646,580	139,490,467	174,957,609	(1,311,029)	177,409,885	180,359,170	183,364,668	186,430,665
Boards and Commissions									
Board of Elections	17,472,481	21,026,753	14,201,452	18,877,360	2,149,393	19,440,331	15,928,092	18,860,615	16,508,152
Inspector General	960,709	1,116,616	877,498	1,109,771	6,845	1,186,150	1,217,741	1,247,724	1,278,733
Internal Audit	690,774	952,598	594,867	845,756	106,842	841,714	860,531	879,644	899,162
Personnel Review Commission	2,151,916	2,573,491	1,843,731	2,528,578	44,913	2,646,492	2,704,382	2,770,346	2,838,802
Planning Commission	2,657,503	2,117,805	1,632,892	2,142,691	(24,886)	2,187,115	2,232,407	2,278,585	2,325,671
Public Defender	15,009,519	16,743,833	13,698,159	17,707,786	(963,953)	18,066,807	18,432,802	18,805,931	19,186,352
Soldiers and Sailors Monument	189,073	341,730	198,071	200,314	141,416	203,085	205,912	208,794	211,733
Veterans Service Commission	6,626,731	8,519,913	4,461,739	5,911,295	2,608,618	5,883,854	5,959,935	6,029,248	6,099,920
Total Board and Commissions	45,758,706	53,392,739	37,508,408	49,323,551	4,069,188	50,455,548	47,541,802	51,080,887	49,348,525
Total General Fund	562,415,826	688,438,261	459,333,821	603,607,548	84,830,713	566,841,278	532,736,239	542,686,706	547,465,301

Cuyahoga County
2023-2027 Budget/Forecast Analysis (3rd 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	1,100,965	1,124,146	1,142,581	1,140,254
Shaker Square Series 2000A	100,000	97,054	0	153,748	(56,694)	133,479	134,668	1,500	1,500
Community Redevelopment Debt Service	274,232	271,716	276,196	273,196	(1,480)	268,610	273,594	271,775	270,834
Medical Mart 2010	26,181,230	26,291,050	26,291,650	26,283,423	7,627	26,263,023	26,279,550	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	4,609,740	4,663,115	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	1,702,319	1,554,419	1,224,619	1,219,519
2017 Sales Tax Bonds	1,416,250	1,409,750	0	0	1,409,750	0	1,000,000	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	2,557,500	2,557,500	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	400,000	400,000	400,000	400,000
Emergency Management	796,529	811,774	811,774	811,774	0	859,586	879,576	879,576	879,576
Cuyahoga Reg Info System	225,465	225,465	225,465	225,465	0	225,465	225,465	225,465	225,465
Capital Improvements-Facilities	6,800,000	6,800,000	6,800,000	6,800,000	0	10,000,000	10,000,000	10,000,000	10,000,000
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	210,000	210,000	210,000	210,000
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	125,000	100,000	100,000
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	729,416	786,625	786,625	(57,209)	802,358	818,405	834,773	851,469
Cash Transfers:									
Healthy Urban Tree Canopy	950,000	1,383,568	0	1,383,568	0	950,000	0	0	0
Maintenance Garage	0	91,000	544,000	544,000	(453,000)	0	0	0	0
Veterans Service Fund	4,097,243	1,011,716	311,692	1,011,716	0	0	0	0	0
Economic Development	3,800,000	5,000,000	5,000,000	5,000,000	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	5,149	5,149	5,149	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	77,856,214	57,584,159	60,005,610	17,850,604	69,452,583	69,165,160	64,699,588	47,917,920

Cuyahoga County
 2023-2027 Budget/Forecast Analysis (3rd 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	33,114,820	35,568,009	37,761,626	36,841,621
Operating Revenue									
Intergovernmental	16,057,652	16,057,651	15,909,112	15,909,112	(148,539)	15,909,112	15,909,112	15,909,112	15,909,112
Property Tax	263,119,700	262,798,269	148,598,907	267,949,908	5,151,639	267,949,908	267,949,908	267,949,908	267,949,908
Total Operating Revenue	279,177,352	278,855,920	164,508,019	283,859,020	5,003,100	283,859,020	283,859,020	283,859,020	283,859,020
Operating Expenditures									
Personal Services	0	0	0	0	0	0	0	0	0
Other Expenditures	4,165,003	4,165,003	2,923,150	4,560,359	(395,356)	4,560,359	4,560,359	4,560,359	4,560,359
Total Operating Expenditures	4,165,003	4,165,003	2,923,150	4,560,359	(395,356)	4,560,359	4,560,359	4,560,359	4,560,359
Other Financing Uses	280,259,940	274,281,188	143,569,157	272,589,436	1,691,752	276,845,472	277,105,043	280,218,666	283,394,566
Total Cash Obligations	284,424,943	278,446,191	146,492,307	277,149,795	1,296,396	281,405,831	281,665,402	284,779,025	287,954,925
Ending Cash Balance	26,405,596	26,815,325	44,421,308	33,114,820	6,299,495	35,568,009	37,761,626	36,841,621	32,745,715
<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 (3rd 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	83,895,863	137,402,320	2,439,386	137,402,320	137,402,320	137,402,320	137,402,320
HHS 4.7 Mill Levy	144,057,634	143,892,986	80,612,156	146,456,700	2,563,714	146,456,700	146,456,700	146,456,700	146,456,700
Total HHS Levy Revenue	279,177,352	278,855,920	164,508,019	283,859,020	5,003,100	283,859,020	283,859,020	283,859,020	283,859,020
HHS Levy Subsidies									
ADAMHS	43,463,659	43,463,659	21,731,830	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	19,766,533	2,456,410	21,685,379	21,997,807	22,437,763	22,886,518
Common Pleas-TASC	1,436,353	1,260,429	630,215	1,427,410	(166,981)	1,191,373	1,220,659	1,245,072	1,269,974
Family Justice Center	230,741	237,843	118,922	159,882	77,961	393,586	398,408	406,376	414,504
HHS Administration	4,532,251	5,291,904	2,645,952	2,872,324	2,419,580	3,017,012	3,188,914	3,252,692	3,317,746
HHS CJFS	8,890,461	8,718,211	5,735,916	10,279,599	(1,561,388)	7,503,415	7,617,452	7,769,801	7,925,197
HHS CSEA	5,287,531	7,512,864	3,756,432	8,429,351	(916,487)	7,704,824	7,892,164	8,050,007	8,211,007
HHS DCFS	97,212,255	95,753,664	47,876,834	92,568,836	3,184,828	89,624,445	88,531,638	89,416,954	90,319,977
HHS DSAS	20,835,421	22,621,100	11,310,550	24,057,194	(1,436,094)	25,900,092	26,301,601	26,827,633	27,364,186
HHS Early Childhood	19,366,219	19,331,929	9,665,965	16,311,277	3,020,652	17,870,926	17,893,482	18,251,352	18,616,379
HHS FCFC	5,553,881	5,550,129	2,775,065	4,706,379	843,750	5,147,002	5,172,701	5,276,155	5,381,678
HHS Homeless	12,930,514	10,784,469	5,392,235	9,498,428	1,286,041	13,814,847	13,831,968	14,108,607	14,390,780
HHS Other Programs	601,075	676,120	338,060	193,319	482,801	204,264	204,264	208,349	212,516
HHS Re-Entry	2,791,848	2,871,427	1,435,714	2,541,205	330,222	2,771,165	2,785,596	2,841,308	2,898,134
MetroHealth	32,472,000	24,354,000	16,236,000	32,472,000	(8,118,000)	32,472,000	32,472,000	32,472,000	32,472,000
Ohio State Extension	222,300	222,300	222,300	222,300	0	222,300	222,300	222,300	222,300
Public Safety-Witness Victims	2,209,342	2,408,197	1,204,099	2,238,138	170,059	2,469,949	2,513,411	2,563,679	2,614,953
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	274,281,188	143,569,157	272,589,436	1,691,752	276,845,472	277,105,043	280,218,666	283,394,566
Operating Surplus/Deficit	(1,082,588)	4,574,732	20,938,862	11,269,584	3,311,348	7,013,548	6,753,977	3,640,354	464,454

Cuyahoga County
2023-2027 Budget/Forecast Analysis (3rd 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	983,147,974	967,410,921	969,703,594	1,024,971,306
Operating Revenue									
Charges for Services	327,181,156	355,050,032	285,374,428	365,908,254	10,858,222	377,174,697	389,711,214	404,095,731	410,079,264
Fines & Forfeitures	12,277,458	12,637,633	8,804,297	11,891,101	(746,532)	12,120,973	12,358,784	12,603,429	13,155,113
Interest Earnings	14,074,170	15,861,591	12,525,580	16,833,411	971,820	17,266,001	17,733,508	18,225,097	18,736,134
Intergovernmental	636,657,469	403,791,168	388,067,959	414,409,372	10,618,204	423,830,090	428,654,200	426,518,751	430,976,516
Licenses & Permits	1,868,562	2,094,310	1,577,810	2,569,820	475,510	1,666,895	1,679,666	1,692,768	1,706,212
Other Revenue	13,448,729	15,523,381	30,141,422	30,573,489	15,050,108	25,525,179	15,525,179	15,525,179	15,525,179
Other Taxes	91,332,388	102,634,269	69,838,501	86,067,239	(16,567,030)	87,691,256	88,619,252	89,592,217	90,621,166
Property Tax	406,931,155	405,097,517	225,923,341	413,442,854	8,345,337	411,398,776	418,657,822	418,556,489	418,633,595
Sales Tax	323,378,642	336,083,447	248,426,437	333,232,257	(2,851,190)	349,450,320	361,382,989	373,462,310	384,676,179
Total Operating Revenue	1,827,149,730	1,648,773,348	1,270,679,775	1,674,927,797	26,154,449	1,706,124,187	1,734,322,614	1,760,271,971	1,784,109,358
Operating Expenditures									
Personal Services	621,924,388	668,212,167	524,320,823	668,369,655	(157,488)	683,813,901	694,946,133	708,481,917	720,279,917
Other Expenditures	1,143,851,223	1,391,784,895	896,748,168	1,174,672,170	217,112,725	1,038,047,339	1,037,083,808	996,522,342	996,071,079
Total Operating Expenditures	1,765,775,611	2,059,997,062	1,421,068,991	1,843,041,825	216,955,237	1,721,861,240	1,732,029,941	1,705,004,259	1,716,350,996
Other Financing Uses	0	0	0	0	0	0	0	0	0
Total Cash Obligations	1,765,775,611	2,059,997,062	1,421,068,991	1,843,041,825	216,955,237	1,721,861,240	1,732,029,941	1,705,004,259	1,716,350,996
Ending Cash Balance	1,151,262,002	740,038,289	1,000,872,786	983,147,974	243,109,685	967,410,921	969,703,594	1,024,971,306	1,092,729,668
Reserves on Cash Balance									
County Hotel	0	7,000,000	0	0	0	7,000,000	0	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	750,000	7,750,000	7,750,000

Cuyahoga County
2023-2027 Budget/Forecast Analysis (3rd 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
County Executive Agencies									
Executive	13,276,009	8,059,386	13,897,004	18,233,376	(10,173,990)	4,063,454	3,870,054	3,975,241	4,080,861
Clerk of Courts	7,796,850	8,529,461	5,888,545	8,052,486	476,975	8,152,152	8,253,693	8,357,164	8,462,604
Development	73,390,529	64,612,220	48,288,732	64,552,858	59,362	15,772,545	15,818,047	15,864,438	15,911,733
Fiscal	326,800,145	423,621,393	214,811,611	325,255,744	98,365,649	289,025,981	290,047,174	247,585,977	249,059,949
Health and Human Services	351,126,804	411,290,355	296,238,048	380,800,971	30,489,384	382,713,836	386,563,979	389,434,916	392,360,862
Housing	0	235,669	211,540	340,482	(104,813)	340,620	340,637	340,889	340,673
Human Resources	119,702,429	136,730,493	105,215,397	141,910,751	(5,180,258)	142,033,857	142,159,346	142,287,277	142,417,707
Information Technology	27,613,232	29,802,977	20,281,870	27,679,071	2,123,906	28,370,336	28,758,772	29,143,739	29,544,051
Innovation	708,229	1,191,596	508,551	745,001	446,595	775,556	681,554	697,237	713,196
Law Department	11,663,159	7,874,799	4,881,867	5,653,459	2,221,340	5,704,896	5,757,337	5,810,805	5,865,319
Medical Examiner	17,019,117	19,987,510	14,232,598	17,572,701	2,414,809	17,758,543	18,037,695	18,322,270	18,612,400
Public Safety & Justice Serv.	10,775,369	11,882,908	8,187,403	9,379,736	2,503,172	9,522,284	9,667,576	9,815,679	9,966,652
Public Works	101,785,203	100,228,677	90,055,401	98,040,563	2,188,114	69,808,307	70,090,989	70,376,970	70,668,368
Public Works-County Airport	1,918,874	1,806,180	1,476,320	1,623,021	183,159	1,634,179	1,645,545	1,657,129	1,668,934
Public Works-Road & Bridge	27,953,354	46,523,456	22,313,112	30,802,976	15,720,480	30,991,597	31,183,871	31,379,882	31,579,716
Public Works-Sanitary Eng.	26,878,196	40,981,900	22,243,734	31,865,922	9,115,978	32,081,095	32,300,335	32,523,747	32,751,433
Sheriff	164,230,828	176,689,400	146,249,939	184,003,680	(7,314,280)	183,237,333	184,941,068	186,677,289	188,446,809
Total County Executive Agencies	1,282,638,326	1,490,048,381	1,014,981,671	1,346,512,798	143,535,583	1,221,986,571	1,230,117,672	1,194,250,649	1,202,451,267
Elected Officials									
Common Pleas Court	69,838,329	89,435,014	58,847,835	70,610,704	18,824,310	67,698,785	68,516,048	69,349,044	70,198,145
Community Based Correction Bd	5,356,296	5,552,456	3,612,904	4,817,205	735,251	4,817,205	4,817,205	4,817,205	4,817,205
County Council	2,283,433	2,645,754	1,879,270	2,467,569	178,185	2,511,874	2,557,035	2,602,072	2,650,005
Court of Appeals	801,078	1,155,262	846,732	1,022,087	133,175	1,022,087	1,022,087	1,022,087	1,022,087
Domestic Relations Court	9,855,910	11,638,761	8,886,190	11,170,232	468,529	10,978,263	11,184,913	11,395,580	11,610,347
Juvenile Court	65,416,633	72,610,014	55,497,683	64,668,590	7,941,424	65,750,941	66,901,546	68,074,503	69,270,316
Probate Court	8,157,685	9,130,949	6,895,948	8,677,445	453,504	8,832,449	8,990,444	9,151,502	9,315,691
Prosecutor	47,577,519	49,342,798	39,573,286	47,417,318	1,925,480	48,399,711	49,401,163	50,422,103	51,462,978
Total Elected Officials	209,286,883	241,511,008	176,039,847	210,851,150	30,659,858	210,011,315	213,390,441	216,834,096	220,346,774
Boards and Commissions									
ADAMHS Board	74,571,648	93,358,544	60,606,473	67,916,437	25,442,107	69,710,607	69,817,872	69,908,279	70,000,428
Board of Develop. Disabilities	129,363,756	151,720,899	111,149,728	143,509,982	8,210,917	144,870,086	146,200,635	147,490,269	148,805,048
Board of Elections	17,472,231	21,026,753	14,208,697	18,877,360	2,149,393	19,440,331	15,928,092	18,860,615	16,508,152
Board of Revision	2,493,585	3,530,521	2,332,005	2,928,031	602,490	2,629,455	2,721,152	3,085,486	2,927,440
Inspector General	994,055	1,170,572	893,432	1,159,586	10,986	1,236,998	1,269,280	1,299,967	1,331,694
Internal Audit	690,774	952,598	594,867	845,756	106,842	841,714	860,531	879,644	899,162
Law Library	474,778	557,287	320,708	416,192	141,095	423,545	431,040	438,680	446,470
Personnel Review Commission	2,151,916	2,573,491	1,843,731	2,528,578	44,913	2,646,492	2,704,382	2,770,346	2,838,802
Planning Commission	2,925,513	3,690,928	2,165,233	2,142,691	1,548,237	2,187,115	2,232,407	2,278,585	2,325,671
Public Defender	17,592,396	19,550,218	15,805,436	20,214,468	(664,250)	20,627,469	21,048,489	21,477,710	21,915,320
Soldiers and Sailors Monument	191,873	416,730	198,108	200,314	216,416	203,085	205,912	208,794	211,733
Solid Waste Management Dist.	1,965,436	2,873,819	1,511,449	1,992,089	881,730	2,099,455	2,050,358	2,071,000	2,092,509
Veterans Service Commission	7,951,731	9,488,873	4,531,699	6,004,575	3,484,298	5,977,134	6,053,215	6,122,528	6,193,200
Workforce Development	15,010,712	17,226,440	13,885,909	16,941,818	284,622	16,969,868	16,998,463	17,027,611	17,057,326
Total Board and Commissions	273,850,402	328,137,673	230,047,473	285,677,877	42,459,796	289,863,354	288,521,828	293,919,514	293,552,955
Total All Funds	1,765,775,611	2,059,697,062	1,421,068,991	1,843,041,825	216,655,237	1,721,861,240	1,732,029,941	1,705,004,259	1,716,350,996