

2024 1st Quarter Budget Update



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2024 highlights (as of 1st Quarter):

- Received Certificate of Estimated Resources for 2024
- Approved \$5.8 million in Opioid Mitigation fund appropriations for contracts with Alcohol, Drug Addiction and Mental Health Services (ADAMHS) and the Cleveland Hitchcock Center
- Approved \$6.4 million in appropriations for 38 fleet vehicles
- Approved \$425,000 in appropriations for a temporary shelter at 2710 Walton Avenue
- Approved \$4.5 million in appropriations for economic development loans
- Approved \$300,000 in grant appropriations to support a Chief of Climate and Sustainability

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 2024-2025 biennial budget (R2023-0285).

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 2024 with an operating deficit of \$113.9 million**. This includes \$605.2 million in revenue and \$719.1 million in expenditures. *This estimate includes \$98.1 million in ARPA expenditures. Removing the impact of ARPA, the General Fund is projected to end 2023 with an operating deficit of \$15.8 million.*

Total revenue is projected to total \$605.2 million in 2024, which is \$5 million or 0.8%, more than what was anticipated in the budget. **Total Expenditures are projected to total \$719.1 million**, which is \$10.5 million or 1.5% over approved appropriation levels. *This expenditure estimate includes spending of \$98.1 million in ARPA funds that were transferred to the General Fund.*

Revenue Discussion

2024 General Operating Fund revenue is projected to total \$605.2 million. This is \$5 million or 0.8% more than what was estimated in the budget. Larger deficits are projected in Sales Taxes, Fines & Forfeitures and Charges for Services. One larger surplus is projected in Interest Earnings. The sections below discuss the performance of each category of revenue to the County's General Operating Fund.

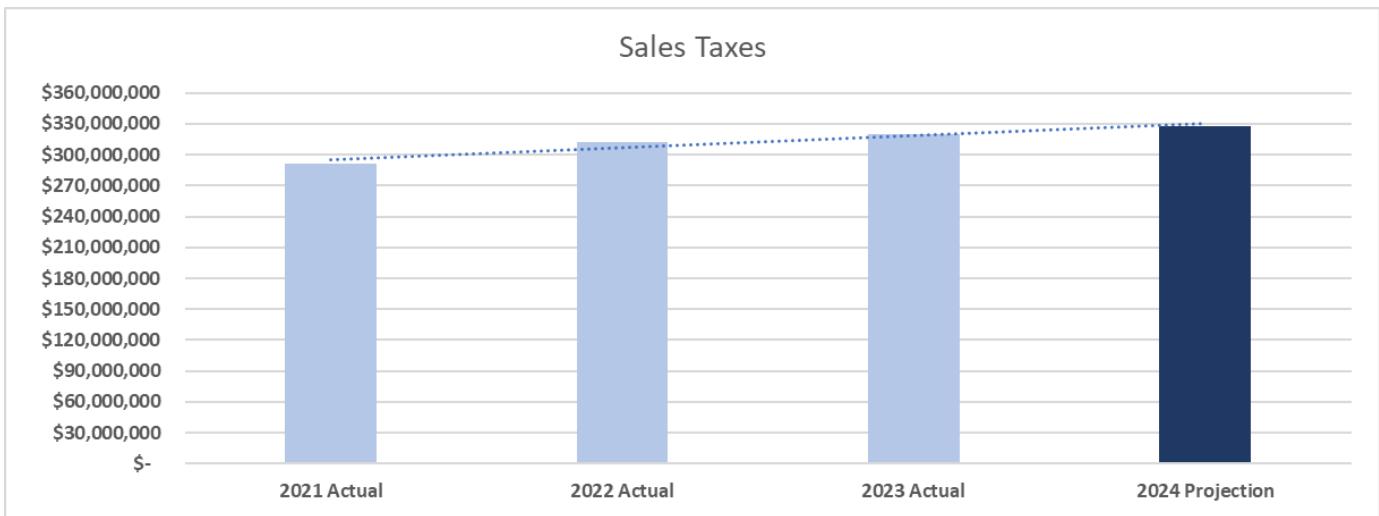
Revenue	2024 Budget	2024 Actual	2024 Projection	Budget Variance	% Variance
Property Tax	\$36,489,554	\$19,160,581	\$36,152,040	-\$337,514	-0.9%
Sales & Use	\$337,510,723	\$83,871,763	\$327,726,357	-\$9,784,366	-2.9%
Licenses & Permits	\$120,720	\$15,400	\$83,069	-\$37,651	-31.2%
Fines & Forfeitures	\$9,273,342	\$1,843,436	\$7,810,136	-\$1,463,206	-15.8%
Charges for Services	\$105,650,856	\$16,527,041	\$104,431,564	-\$1,219,292	-1.2%
Intergovernmental	\$71,132,647	\$15,824,797	\$72,090,655	\$958,008	1.3%
Other Revenue	\$24,424,066	\$2,652,424	\$24,619,602	\$195,536	0.8%
Interest Earnings	\$15,646,730	\$10,701,876	\$32,323,070	\$16,676,340	106.6%
Total	\$600,248,638	\$150,597,318	\$605,236,493	\$4,987,855	0.8%

Sales Tax

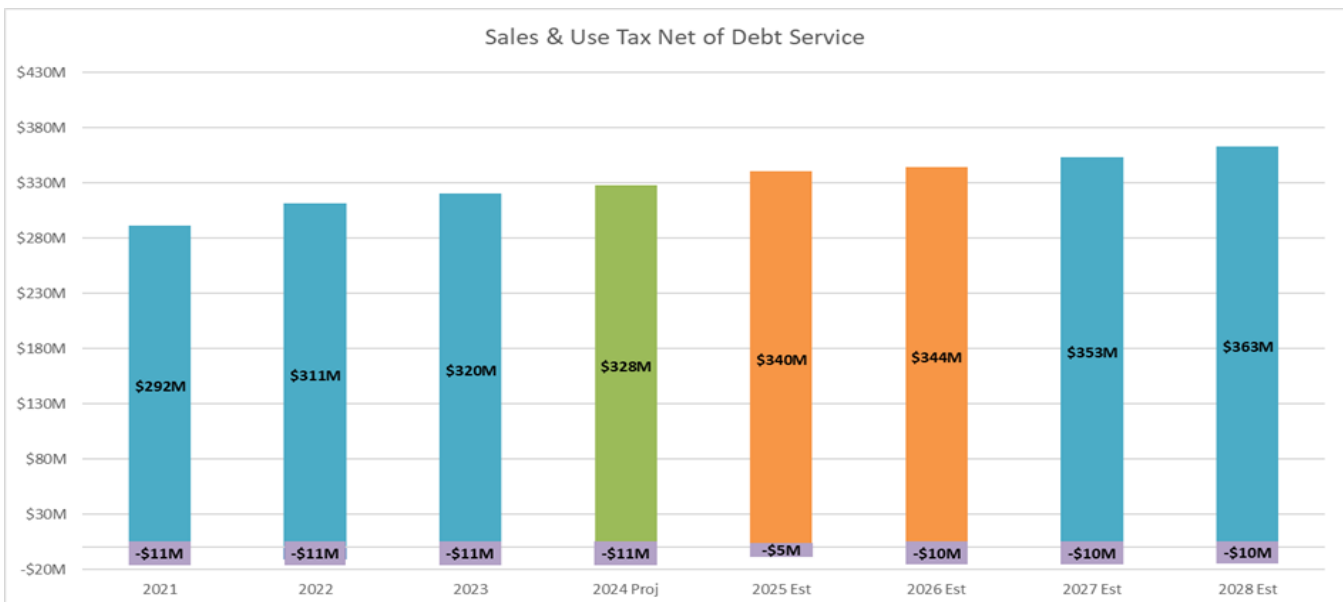
Through the 1st Quarter of the year, the County has collected \$87 million in combined sales tax revenue. This is a 0.3% increase from what was collected during the same period in 2023. Sales tax collections through April 2024 total \$111.5 million or 0.18% higher than the same time last year.

Sales Tax revenue is projected to total \$338.4 million in 2024. This is \$9.8 million or 2.8% less than what was expected in the 2024 budget and \$6.8 million or 2% more than 2023. 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 \$327.7 million in 2024, which is approximately 54% of the fund’s total revenue (based on 1st Quarter estimates). In previous years, Sales Tax represented more than 50% of total General Operating Fund revenue. While the 2024 estimate is \$9.8 million or 2.9% less than budget, actual Sales Tax revenue is up \$0.3 million or 0.3% over 2023. This estimate assumes sales tax revenue growth of 2% over 2023.



The portion of sales tax revenue that is allocated to Debt Service totals \$11.3 million in 2024, which remains unchanged from 2023.



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 2024-2025 is approximately \$9.1 million and \$3.5 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 2024 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 2024 is approximately \$1.53 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 \$2.75 million, respectively, for 2024 and \$1.5 million and \$2.75 million for 2025. 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 2024-2025 after which increases 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 2024 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

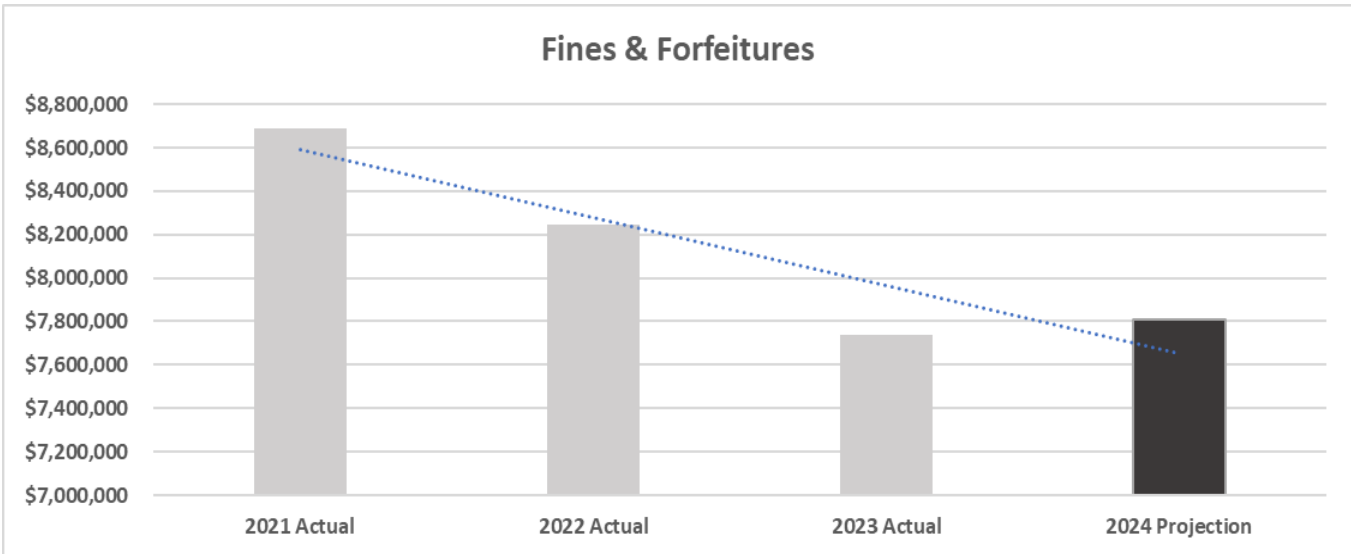
The County's Fiscal Office, through the County Treasurer, collects approximately \$3 billion annually in property tax revenue, the majority of which is distributed to school districts, libraries, and municipalities. Approximately 18% of total taxes collected are retained by the County, 6.0% of which is revenue to the General Operating Fund.



Property Tax revenue to the General Fund is estimated to total \$36.2 million which is \$0.3 million or 0.9% less than what was assumed in the budget. Property Taxes are generated from a portion of the County's 1.45 mills (inside millage). The 2024 Tax Budget (R2023-0116) maintained the 2023 allocation of the County's inside millage of 1.10 mills to the General Fund and 0.35 mills to the General Obligation Bond Retirement Fund.

Fines and Forfeitures

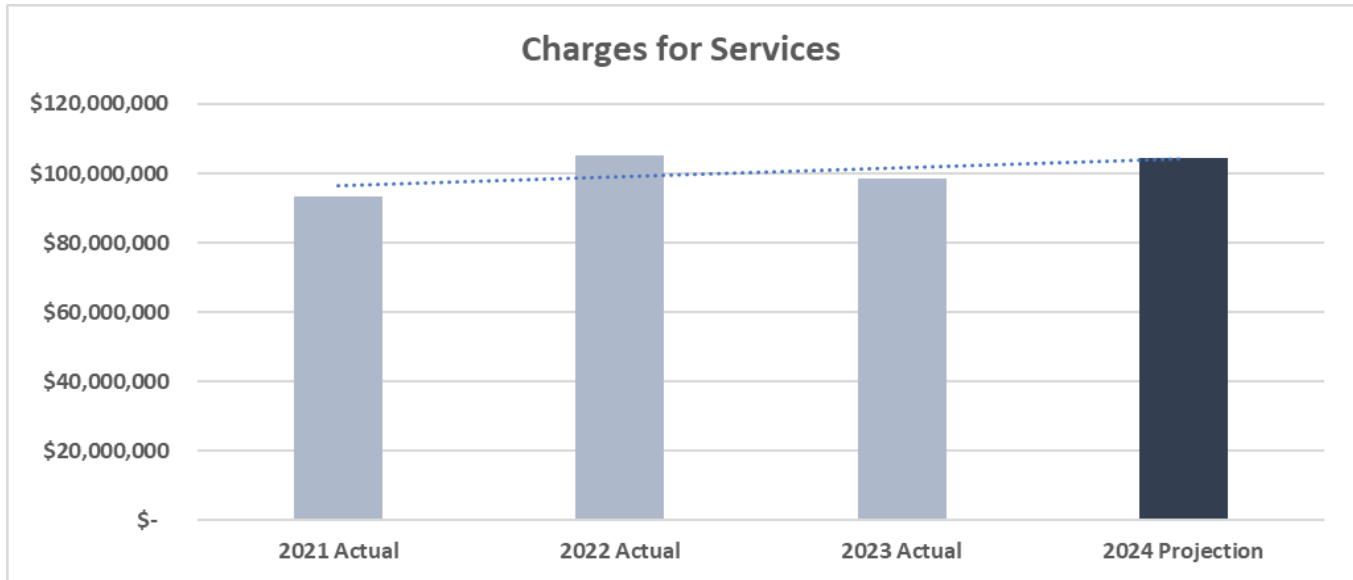
Fines and Forfeiture revenue is projected to total \$7.8 million, which is \$1.5 million or 15.8% less than what was assumed in the budget. The 2024 budget assumed a 5% increase over 2023 but collections continue below normal levels. The Courts are however reporting increased case filings in the 1st quarter. 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 32,111 through the 4th Quarter 2023, a 8.3% increase over the number of filings during the same period last year. Criminal filings increased during this period by 0.1% (approximately 11 cases) compared to 2022, while Civil filings increased by 14.5% (approximately 2,444 cases) during the same time period.
- **Domestic Relations Court** – Filings in Domestic Relations Court are steady through the first three months of the year. In the first quarter, filings are at 1,874. The Court continues to assist all court parties navigate the court process by using technology and will be launching a Virtual Help Center using guided interviews that will be available 24/7 through the court website and phone app with a projected launch date of June 1, 2024. Additionally, the Navigation Services Department Help Center has assisted over 3,700 individuals year to date. New case filings in the Domestic Violence department are projected to total 1,550 for the year, exceeding 2023 filings by 13.3%. It’s important to note that Domestic Violence filings were up in 2023 by 13.9% over 2022, and in 2024 are projected to be up an additional 13.3% when compared to 2023. This number is more than double any recorded number of new DV case filings in the previous 13-year history of the Domestic Violence department. The Court also reports the dispositions on post decree cases are at 98.2% efficiency through the month of March.
- **Juvenile Court** – Year-to-date, the Clerk’s office processed 7,313 new official case filings which is 553 or 8% more than 1st quarter 2022. The Detention Center had an average daily population of 175 youth in the 1st quarter of 2024, 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 1,178 in 2022 to 1,023 in 2023. The average number of youths in Pre-Trial Monitoring decreased from 307 the 1st quarter of 2023 to 260 in the 1st quarter of 2024. 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. Referrals for the EIDC are 865 for 1st quarter of 2024 which is 478 referrals less than the 1,343 referrals in the 1st quarter of 2023.

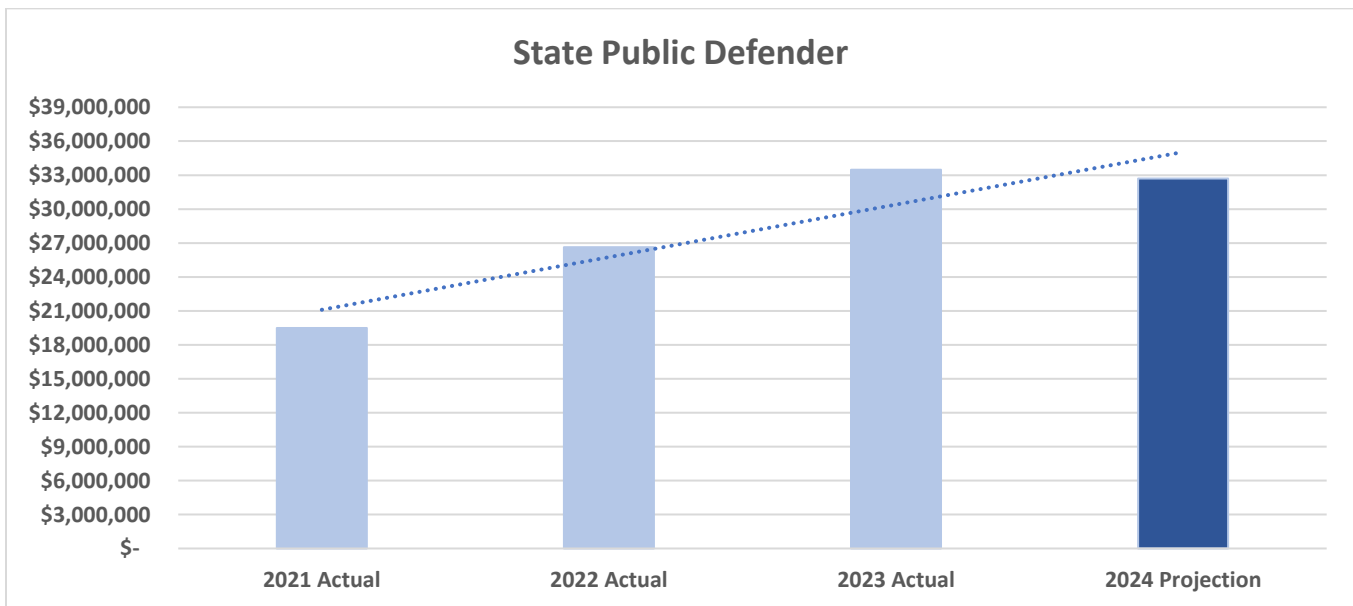
Charges for Services

Charges for Services revenue is projected to total \$104.4 million in 2024, which is \$1.2 million or 1.2% less than what was estimated in the budget. Larger deficits are projected in Conveyance and Recording fees.

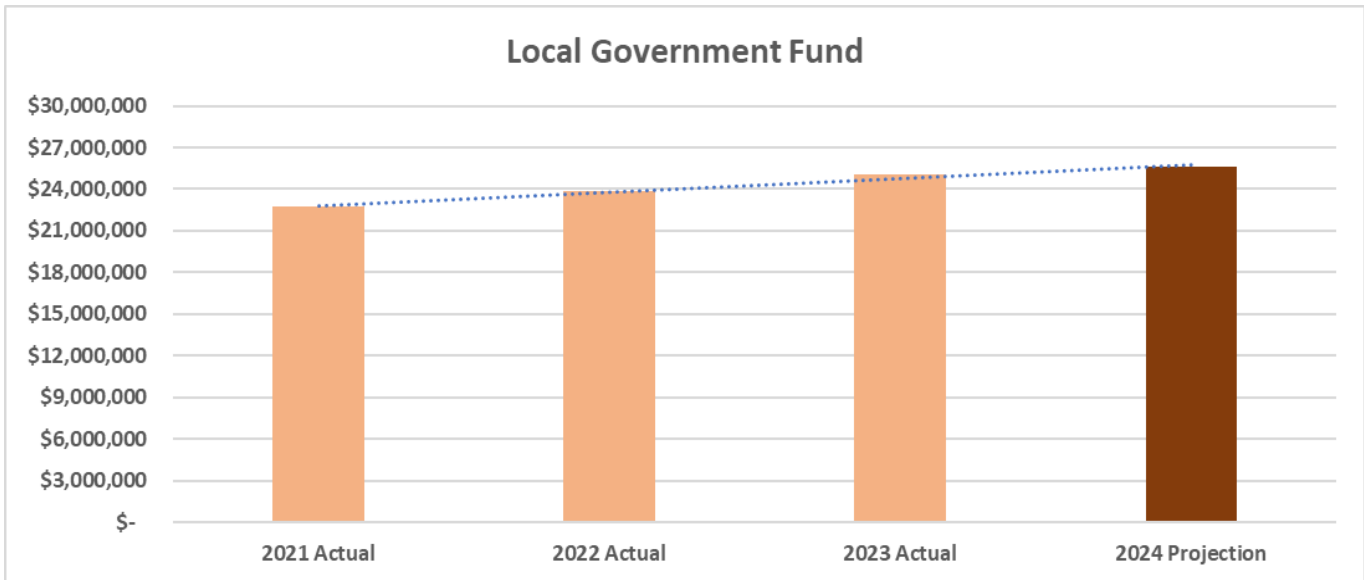


Other Intergovernmental

Other Intergovernmental revenue is projected to total \$72.1 million in 2024, which is \$1.0 million or 1.3% 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 \$32.7 million. The 2024 budget assumed \$31.5 million in State Public Defender reimbursements. The 2024 budget assumed 85% reimbursement.

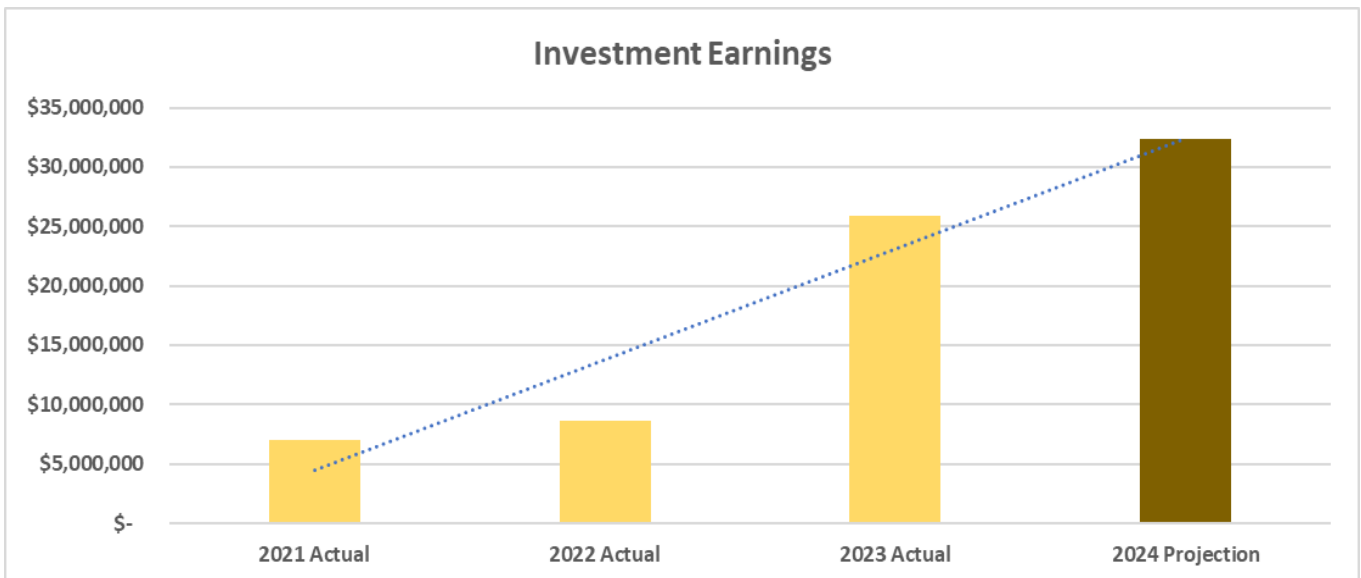


Also included is revenue derived from the **Local Government Fund (LGF)** which is estimated to total \$25.6 million in 2024. The budget was calculated based on the allocation from the State. The LGF is supported by 1.7% of general tax revenue collected by the State. The 2024 budget assumed \$26.5 million in Local Government Fund (LGF) revenue.



Investment Earnings

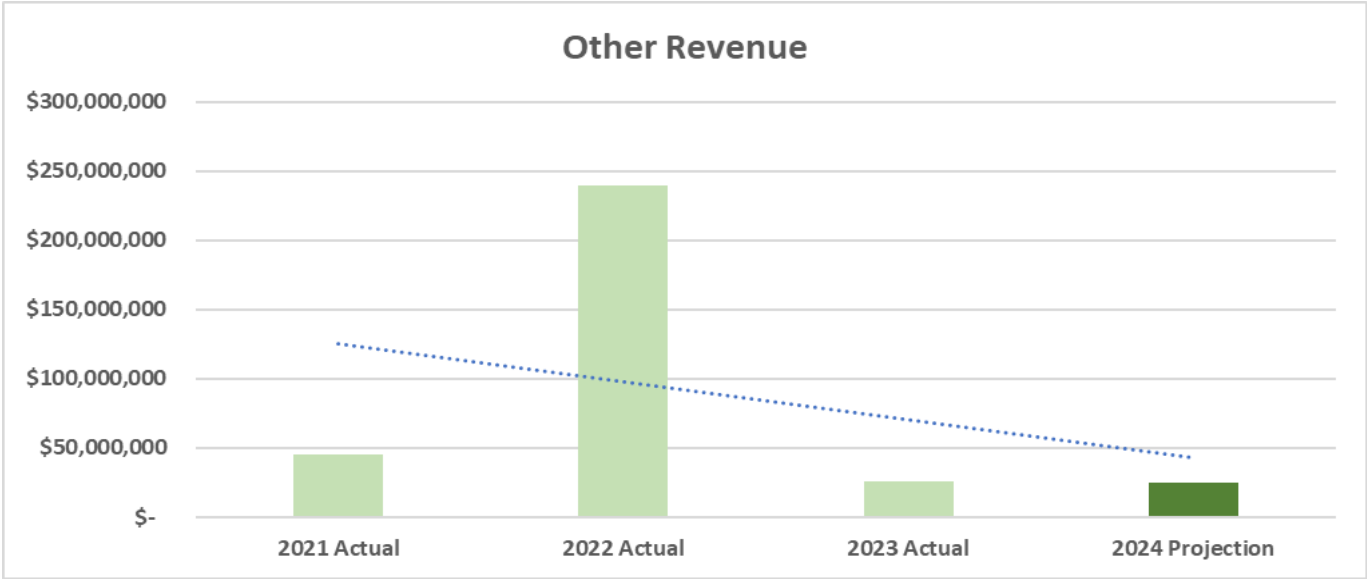
Investment Earnings are estimated to total \$32.3 million in 2024, which is \$16.7 million or 106.6% more than what was estimated in the budget. As of March 31, 2024, the value of the County’s investment portfolio totals \$1.1 billion.



Other Revenue/Taxes

Other Revenue/Taxes is projected to total \$24.6 million in 2024, which is \$0.2 million or 0.8% more than what was estimated in the budget. This projection includes:

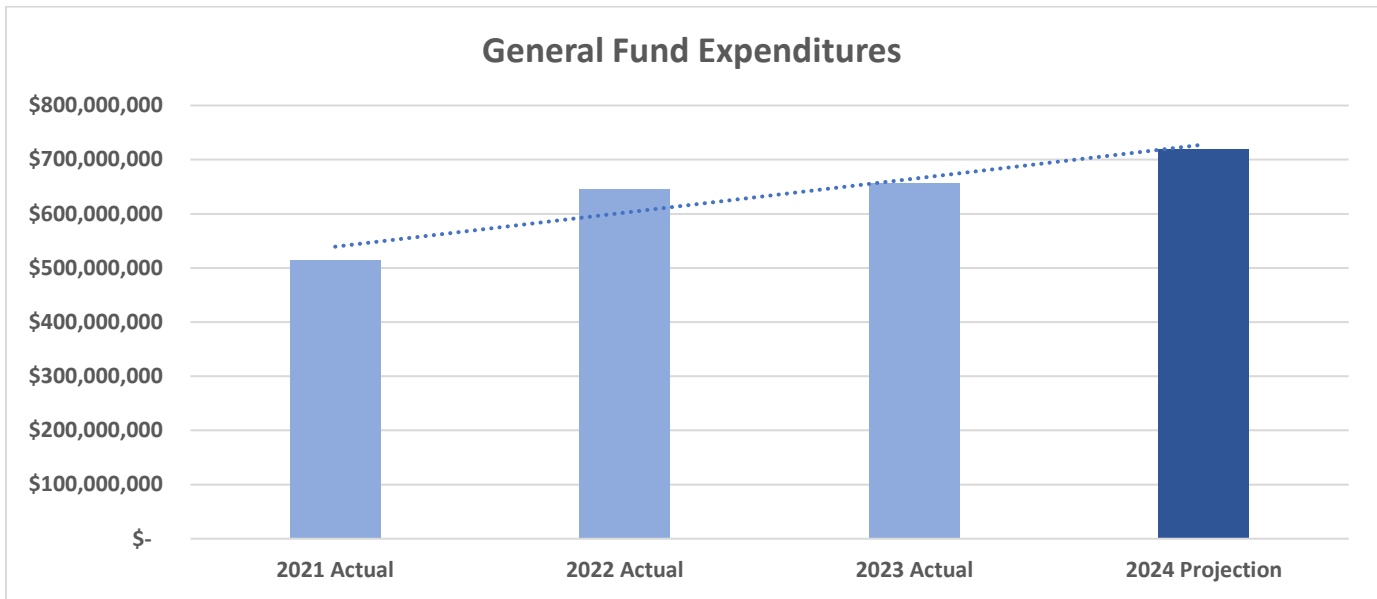
- \$1.7 million combined cash transfer from the Road & Bridge and Sanitary Sewer Funds to repay the advance made from the General Fund for the purchase and renovation of the Harvard Road Garage
- \$1.5 million transfer from the Garage Fund to repay the General Fund for debt service payments on the 2016 Sales Tax Revenue Bonds issued for renovations at the Huntington Park Garage
- \$11.2 million in Bed Taxes
- \$10 million loan repayment on the Lumen project



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 \$719.1 million, which is \$10.5 million or 1.5% over budget. While personal services are projected to end 2024 with a deficit of \$15.7 million or 4.4% more than budget, other expenditures are projected to end 2024 with a surplus of \$5.7 million or 2% under budget. **Subsidies** to other funds are **projected to total \$69.6 million** which is \$0.5 million or 0.7% over 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	2024 Budget	2024 Actual	2024 Projection	Budget Variance	% Variance
Personal Services	\$353,174,351	\$96,144,896	\$368,879,702	-\$15,705,351	-4.4%
Other Expenditures	\$286,357,933	\$44,827,855	\$280,692,770	\$5,665,163	2.0%
Total Expenditures	\$639,532,284	\$140,972,751	\$649,572,472	-\$10,040,188	-1.6%
Subsidies to Other Funds	\$69,102,583	\$38,110,356	\$69,579,280	-\$476,679	-0.7%



Departmental Budget Variances

The departments with significant budget variances include:

Medical Examiner - \$0.5 million deficit

This projected deficit is due to timing and will be corrected in the second quarter. Last year, the Medical Examiner received additional appropriations for body carts, personal computers, cameras, furniture and equipment but procurement did not occur until 2024.

Sheriff - \$15.4 million deficit

The majority of this projected deficit is in Personal Services. Personal Services is projected to end the year with a \$16.9 million deficit. This deficit includes \$5 million in salaries and benefits (\$2.5 million due to additional hiring and \$2.5 million due to collective bargaining adjustments) and \$10.4 million in overtime. Other Expenditures are projected to end the year with a \$1.5 million surplus, primarily in professional services contracts which include MetroHealth, City of Cleveland and Trinity.

Prosecutor’s Office - \$1.8 million surplus

This surplus is projected on Personal Services. The Prosecutor’s Office is almost fully staffed but maintains a projected surplus due to their effective use of grants (adjusting eligible salaries and benefits expenditures from the General Fund to grants).

Public Defender - \$0.5 million surplus

This surplus is projected in Personal Services and Other Expenditures. Small surpluses are projected in almost all budget categories including Personal Services \$0.1 million, Contractual-Witness Services \$0.2, Employee Services \$0.1 million.

Veterans Service Commission - \$2.1 million surplus

Larger surpluses are projected in both Personal Services and Other Expenditures. A surplus of \$0.5 million is projected in Personal Services due to vacancies (three Service Officers, one Outreach Coordinator and three

administrative positions). A surplus of \$1.6 million is projected on Other Expenditures. This variance is in several budget categories including Client Services \$0.6 million (rent, utilities, and home repair), Equipment for the new building \$0.5 million and Other Operating \$0.3 million (utilities, supplies and employee services).

Subsidies to Other Funds

General Fund subsidies to other County funds are projected to total \$69.6 million in 2024, which is \$0.5 million or 0.7% more than budget. This deficit resulted from the following:

- Convention Center 2022A - **-\$0.6 million deficit**

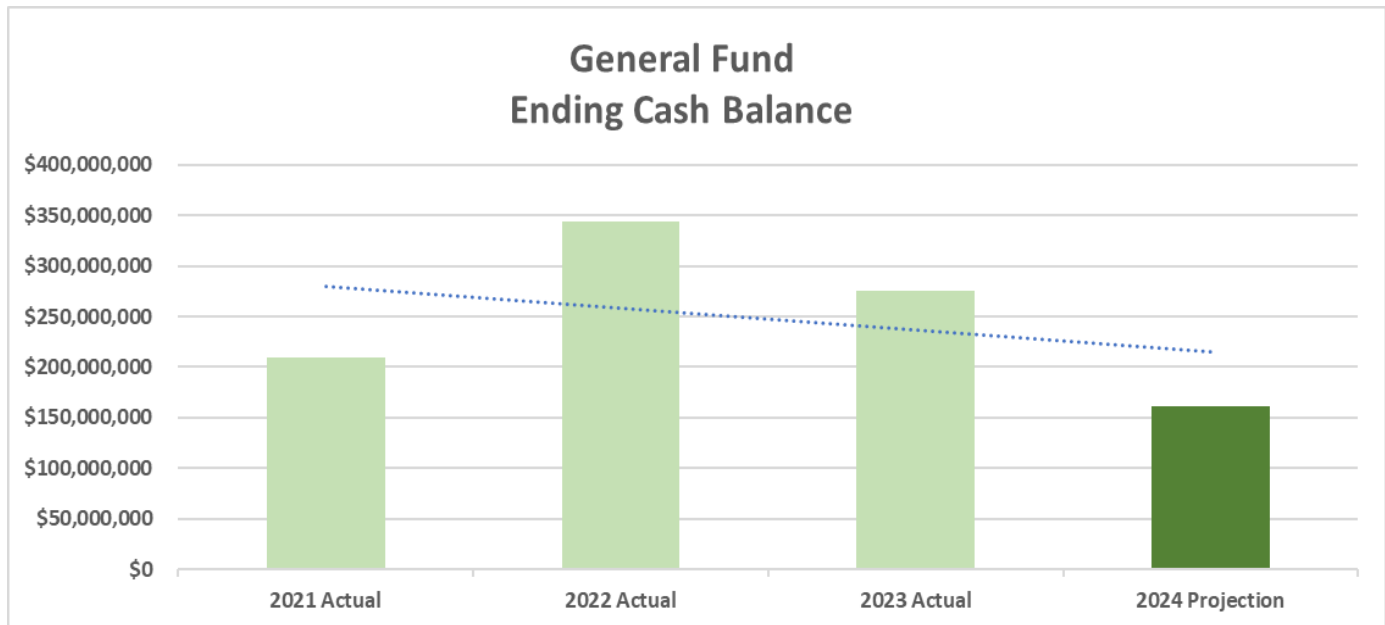
Reserves on Balance

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

Ending Cash Balance

The 2024 General Fund revenue and expenditures are projected to total \$605.2 million and \$719.6 million, respectively. The ending cash balance in the General Fund is projected to total \$160.5 million, which is \$13.8 million over the cash reserve requirement. As of the 1st quarter, the County is in compliance with Section 706.01 of the County Code, which requires a minimum of 25% of last year’s expenditures.

General Fund	2024 Budget	2024 Actual	2024 Projection	Budget Variance
Beginning Cash Balance	\$274,936,187	\$274,936,187	\$274,936,187	\$0
Operating Revenue	\$600,248,638	\$150,597,318	\$605,236,493	\$4,987,855
Operating Expenditures	\$639,532,284	\$140,972,751	\$649,572,472	-\$10,040,188
Subsidies to Other Funds	\$69,102,583	\$38,110,356	\$69,579,280	-\$476,697
Ending Cash Balance	\$166,549,958	\$246,450,398	\$161,020,928	-\$5,529,030
Cash Reserve Requirement	\$147,204,425	\$147,204,425	\$147,204,425	



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 March, 2024 for the period of eight years (expires December 2032).
- Health and Human Services – 4.7 mills – this levy was approved in April, 2020 for the period of eight years (expires December 2028), replacing and increasing the millage from 3.9 mills to 4.7 mills.

As of the 1st Quarter, the Health and Human Service Levy Fund is projected to end the year with an operating surplus – defined as total revenue greater than total expenditures – of \$6.9 million.

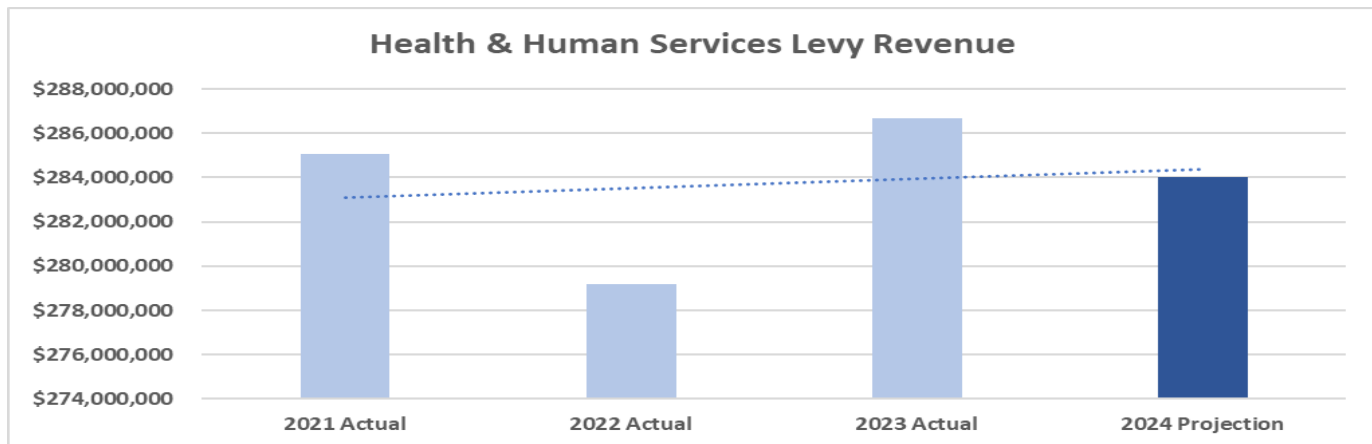
Revenue Discussion

Overall revenue is projected to total \$284 million, which is \$2.9 million or 1.0% more than the current budget.

Revenue	2024 Budget	2024 Actual	2024 Projection	Budget Variance	% Variance
Intergovernmental	\$16,065,670	\$0	\$16,065,670	\$0	0.0%
Property Taxes	\$265,010,954	\$147,369,748	\$267,949,732	\$2,938,778	1.1%
Total	\$281,076,624	\$147,369,748	\$284,015,402	\$2,938,778	1.0%

Property Tax revenue generated by the County’s two levies is projected to total \$267.9 million, which is \$2.9 million or 1.1% more than what was assumed in the adopted budget. Property Taxes increased in 2021 when the 3.9 mills levy was replaced and increased to a 4.7 mills levy.

Other Intergovernmental revenue is projected to total \$16.1 million, which is what was assumed in the 2024 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 \$41 million and MetroHealth System \$35 million for 2024, 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 \$277.2 million** which is \$4.7 million or 1.7% less than budget.

Expenditures/Subsidies	2024 Budget	2023 Actual	2023 Projection	Budget Variance	% Variance
Other Expenditures	\$4,165,004	\$2,453,315	\$4,119,316	\$45,688	1.1%
Subsidies to Other Funds	\$277,734,812	\$29,625,854	\$273,035,176	\$4,699,636	1.7%
Total Expenditures/Subsidies	\$281,899,816	\$32,079,168	\$277,154,492	\$4,745,324	1.7%

Other Expenditures for tax collection fees are projected to total \$4.1 million which is \$45,688 less than what was assumed in the budget. Subsidies to other funds are projected at \$273 million which is \$4.7 million or 1.7% less than budget. The majority of the Health and Human Services divisions and Juvenile Court have projected surpluses with the exception of one projected deficit for the division of Children & Family Services. The following are the larger projected subsidy variances from what was assumed in the budget:

Juvenile Court - \$2.6 million surplus

The surplus is projected in Personal Services. This surplus is due to Juvenile Court’s ability to charge eligible salaries and benefit to from HHS Levy to grants such as RECLAIM. This projected surplus may result in Juvenile Court receiving less HHS Levy subsidy this year.

HHS-Children & Family Services - \$2.3 million deficit

This deficit is in Personal Services. In the 1st quarter, Children & Family Services was approved to hire 50 additional Social Workers beyond the budget. This projected deficit may require additional HHS Levy subsidy this year.

HHS-Senior & Adult Services - \$1.5 million surplus

Surpluses are projected in both Personal Services and Client Services. The projected surplus in Personal Services is due to eight vacancies, seven of which are Family Services Aides. The projected surplus in Client Services is in Community Support Services Programs and OPTIONS for independent living. This projected surplus may result in Senior & Adult Services receiving less HHS Levy subsidy this year.

HHS-Family & Children First Council - \$0.6 million surplus

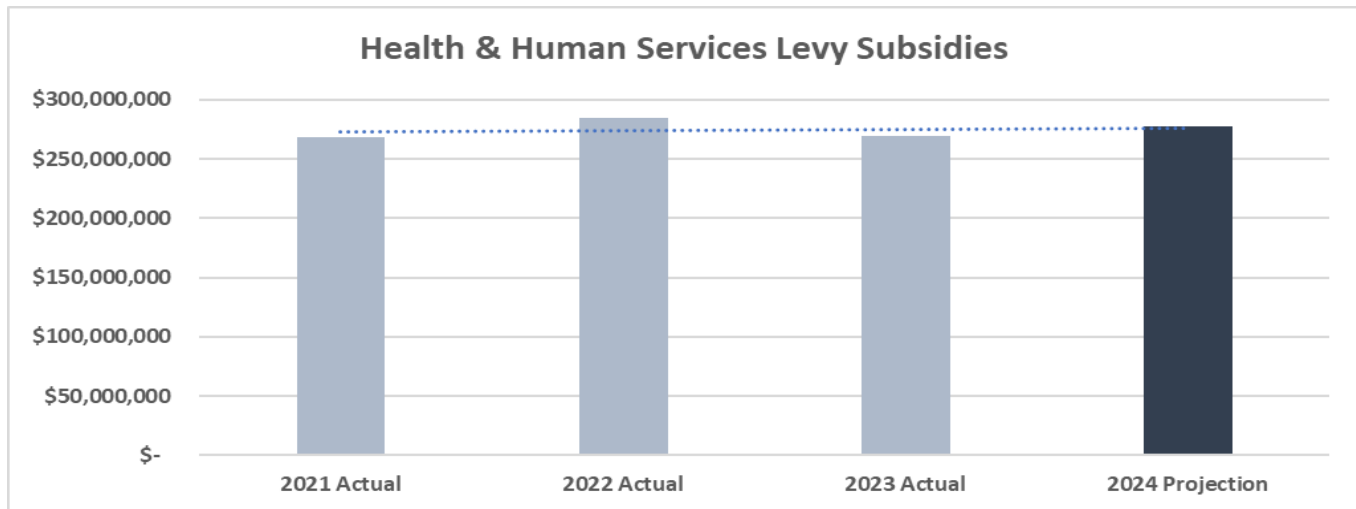
This surplus is in Professional Services, more specifically projected underspending in CTAG and Starting Point contracts.

HHS- Homeless Services - \$1.2 million surplus

This surplus is projected in Contractual Services for our homeless population. The surplus is projected in two program areas including permanent supportive housing and rapid rehousing. This projected surplus may result in Homeless Services receiving less HHS Levy subsidy this year.

HHS-Re-Entry - \$0.5 million surplus

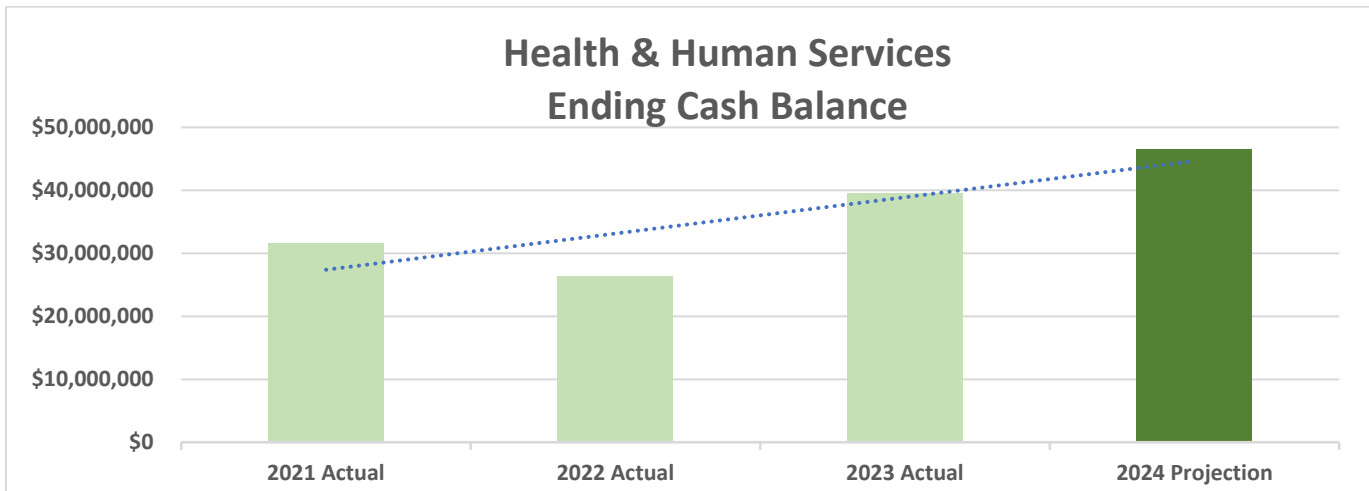
This surplus is projected in Client Services, more specifically legal aid, transportation, housing, employment training, juvenile justice and financial literacy. This projected surplus may result in Re-Entry receiving less HHS Levy subsidy this year.



Ending Cash Balance

The HHS Levy Fund is projected to end 2024 with a cash balance of \$46.5 million which is \$19.1 million over the cash reserve requirement. The reserve requirement prescribed in Section 707.01 is 10% of last year’s total expenditures. Based on 1st quarter estimates, the ending cash balance is projected to be above the reserve requirement.

HHS Levy Fund	2024 Budget	2024 Actual	2024 Projection	Budget Variance
Beginning Cash Balance	\$39,594,966	\$39,594,966	\$39,594,966	\$0
Operating Revenue	\$281,076,624	\$147,369,748	\$284,015,402	\$2,938,778
Expenditures/Subsidies	\$281,899,816	\$32,079,168	\$277,154,492	\$4,745,324
Ending Cash Balance	\$38,771,774	\$154,885,546	\$46,455,876	\$7,684,102
Cash Reserve Requirement	\$27,346,437	\$27,346,437	\$27,346,437	



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

2024 All Funds revenue is projected to total \$1.736 billion, which is \$14.3 million or 0.8% more than what was estimated in the budget. Significant variances from budget include:

General Fund:

General Fund Zones - \$5 million surplus

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

Special Revenue Funds:

Health & Human Services Levy Funds - \$2.9 million surplus

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

Expenditure Discussion

All Funds expenditures are projected to total \$1.860 billion in 2024, which is \$77.6 million or 4% less than what was estimated in the budget. With a few exceptions, surpluses are projected in the All Funds budgets throughout the County’s agencies and departments. Significant variances in agency budgets include:

General Fund:

General Fund Zones - \$10.5 million deficit

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

Special Revenue Funds:

Health & Human Services Levy Funds - \$4.7 million surplus

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

Fiscal - \$14.7 million surplus

This surplus is in debt service. The County is required by the various indentures to fully budget the debt service for County Hotel and Flats East Bank Guarantee, neither of which are projected to be paid in 2024.

Health & Human Services - \$8.5 million surplus

Surpluses are projected in Child Support, Senior & Adult Services and the Office of Re-Entry. The projected surpluses are primarily in Personal Services and Contractual Services. Child Support is projected to end with thirteen Support Officer vacancies and Senior & Adults Services is projected to end with seven Family Service Aide vacancies. Child Support is projected to underspend the Cooperative Agreements with the Courts, Senior & Adults Services is projected to underspend Community Support Service Program contracts and OPTIONS for independent living contracts, Re-Entry is projected to underspend the Second Change Act Pay for Success Initiative grant and several contracts providing clients with legal aid, transportation, housing, employment training, juvenile justice and financial literacy.

Public Works/Road and Bridge - \$17.2 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 funds' 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 - \$3.6 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 - \$14 million surplus

The majority of this surplus is projected in Professional Services and Client Services. Professional Services relating to the Diversion Center are coming in slower than expected resulting in a projected surplus of \$5.4 million. Additionally, Client Services such as prevention and treatment, transportation, housing assistance and behavioral programs are projected to end this year with a surplus of \$5.2 million.

Board of Developmental Disabilities - \$16.8 million surplus

This surplus is projected in both Personal Services and Client Services. Personal Services are expected to end this year with a \$9.8 million surplus due to 30 vacancies. Other Expenditures are projected to end with a \$7 million surplus due to lower than expected spending across all budget categories including Professional Services \$1.8 million, Controlled Services \$1.2 million, Fiscal Fees \$1 million and Capital \$3 million.

Workforce Development – \$7.9 million surplus

This surplus is due to Workforce Development Board's approval to separate from the County and move to not-for-profit 501(c)(3) status effective July 1, 2024.

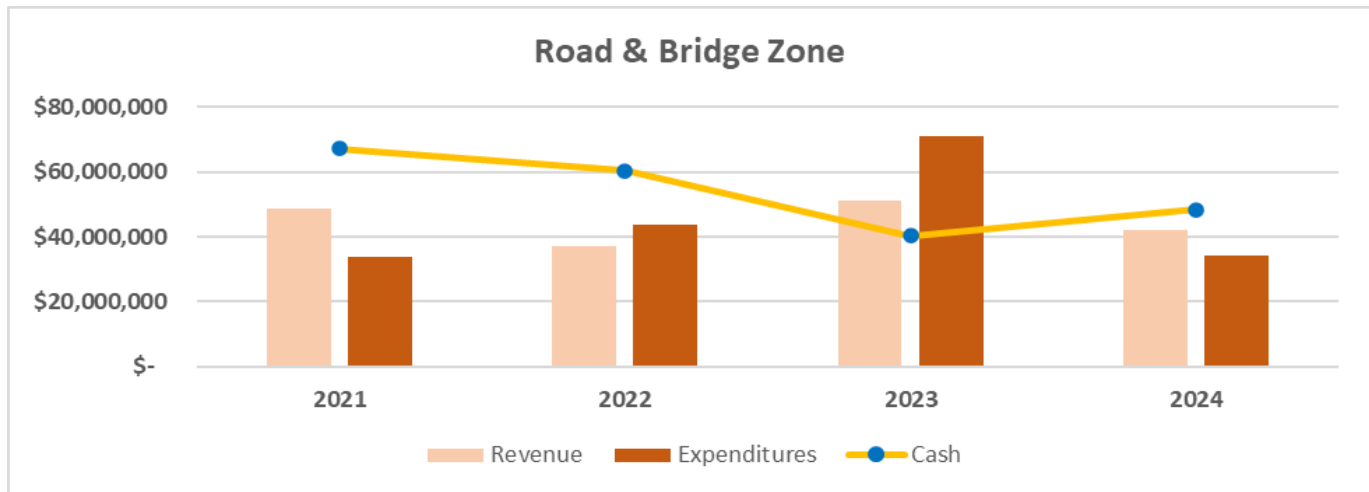
Ending Cash Balance

The year-end cash balance on an All Funds basis is projected to total \$943.4 million. There is no statutory requirement related to the cash balance on an All Funds basis.

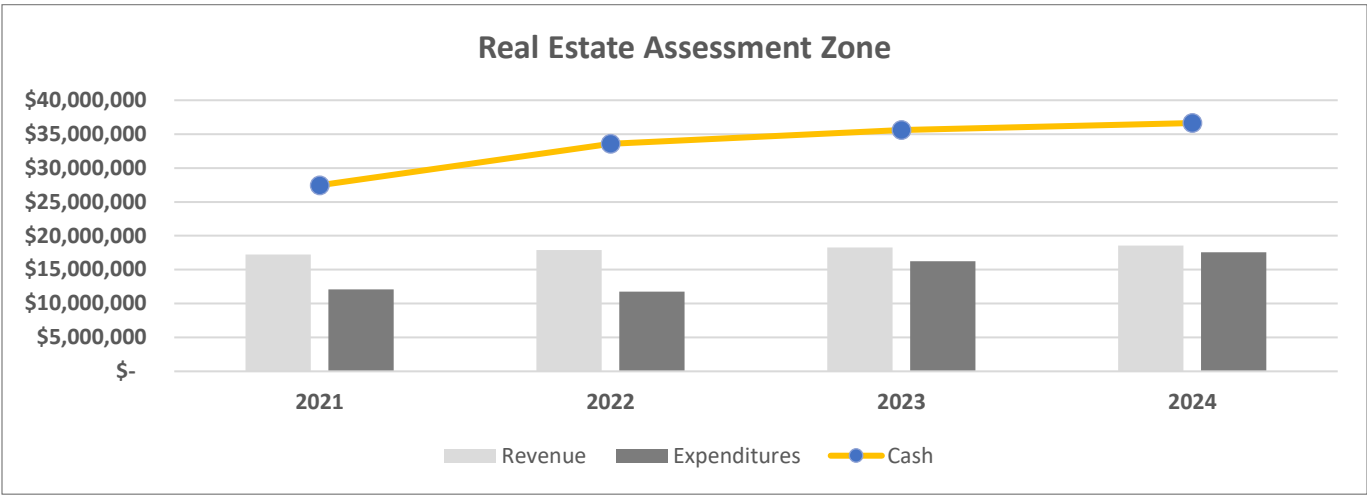
All Funds	2024 Budget	2024 Actual	2024 Projection	Budget Variance
Beginning Cash Balance	\$1,067,977,156	\$1,067,977,156	\$1,067,977,156	\$0
Operating Revenue	\$1,721,706,182	\$552,332,225	\$1,736,042,356	\$14,336,174
Operating Expenditures	\$1,938,163,658	\$475,579,442	\$1,860,600,651	\$77,563,006
Ending Cash Balance	\$851,519,681	\$1,144,729,940	\$943,418,816	\$91,899,180

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 2024 revenue and expenditure projections are \$42.3 million and \$34.3 million, respectively, which result in a projected ending cash balance \$48.5 million.

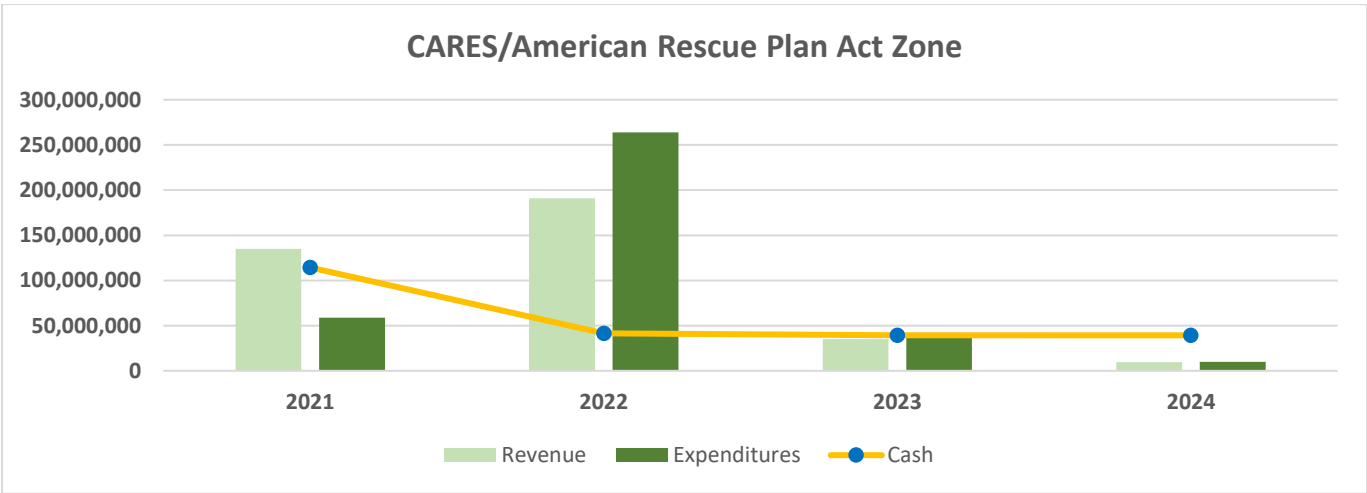


Real Estate Assessment Zone - The Real Estate Assessment zone generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. Total revenues and expenses for 2024 are projected to total \$18.5 million and \$17.5 million, respectively. The fund balance is estimated to end 2024 at \$36.6 million. The Board of Revision expects to add temporary workers for 2025 during the valuation complaint period following the sexennial appraisal.



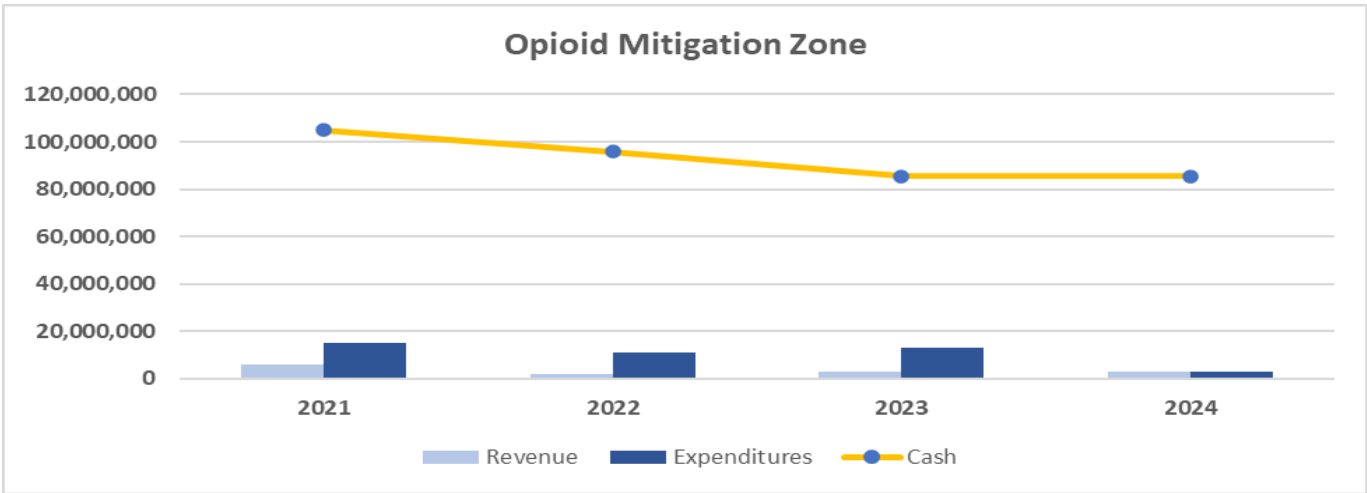
COVID-19 CARES Act/American Rescue Plan Act Zone

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 2024 revenue and expenditure projections are \$9.2 million and \$10 million, respectively, which result in a projected ending cash balance of \$39.3 million.



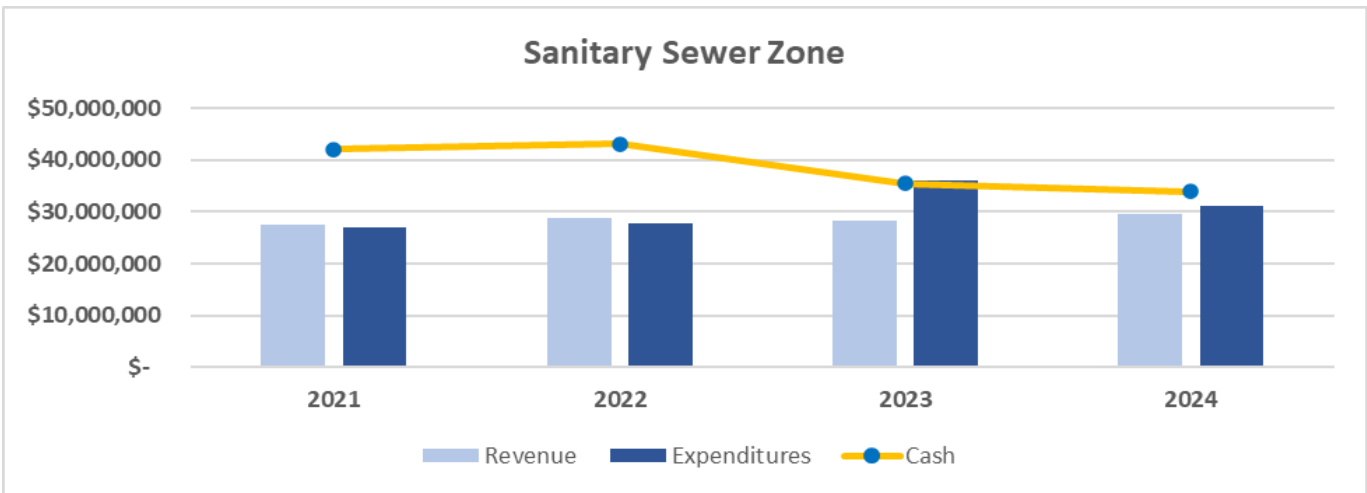
Opioid Mitigation Zone

This zone captures the activity associated with the opioid litigation settlement dollars that Cuyahoga County received from 2019 to 2022. Cuyahoga County began 2024 with a cash balance of \$85.5 million. During the first quarter of 2024, Council approved appropriations totaling \$5.8 million in Opioid Mitigation fund appropriations for contracts with Alcohol, Drug Addiction and Mental Health Services and the Cleveland Hitchcock Center. The 2024 revenue and expenditure projections are \$2.7 million and \$2.7 million, respectively, resulting in an ending cash balance of \$85.5 million.



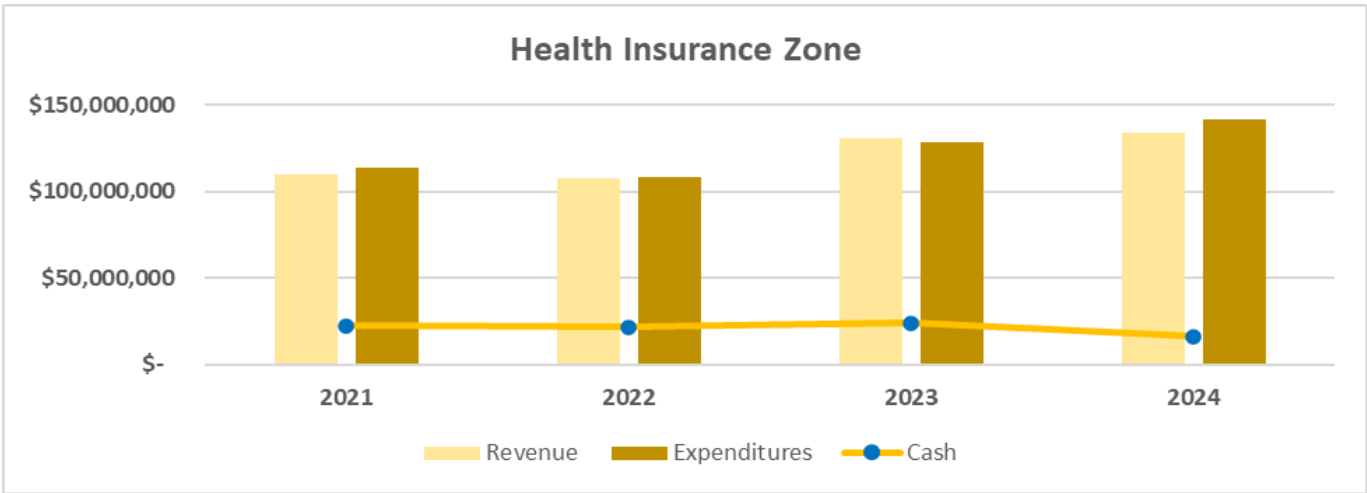
Enterprise Fund

Sanitary Sewer Zone – The cash balance in the zone at the end of 2023 was \$35.4 million. The 2024 revenue and expenditure projections are \$29.7 million and \$31.2 million, respectively, which result in a projected ending cash balance \$33.8 million.

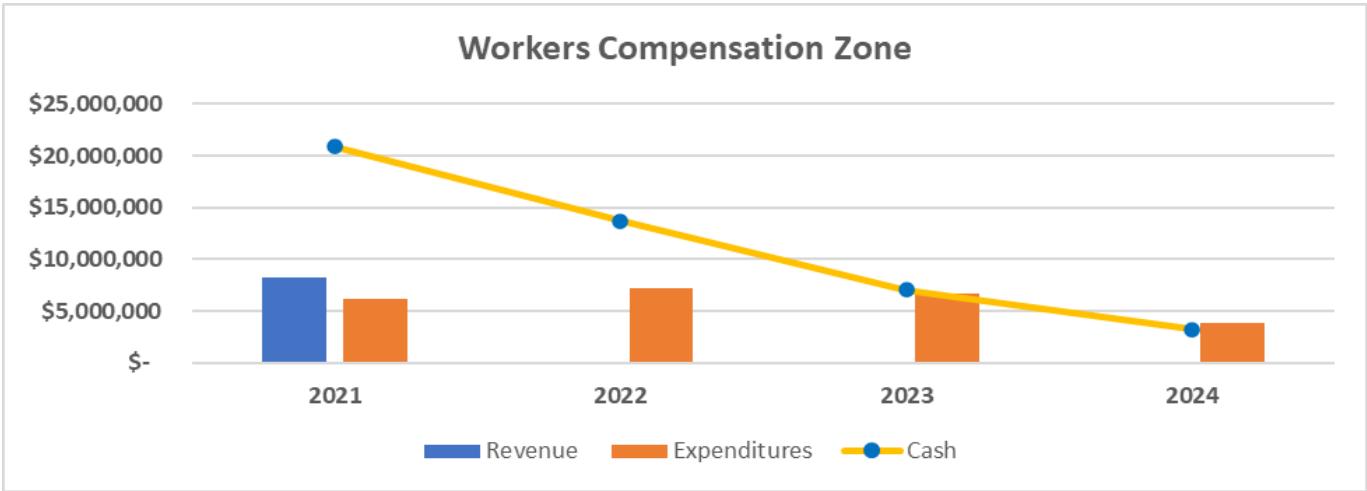


Internal Service Funds

Health Insurance Zone – This zone includes financial activity for County employees and their dependents (this includes both employee and employer contributions). The 2023 ending cash balance was \$24.2 million. For 2024, revenue is projected to total \$133.9 million, and expenditures are projected to total \$141.9 million. The fund balance is estimated to end 2024 at \$16.2 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 2024, revenue is projected to total \$101,431 and expenditures are projected to total \$3.9 million. The fund balance is estimated to end 2024 at \$3.2 million.



Cuyahoga County
 2024-2028 Budget/Forecast Analysis (1st Quarter)
 General Fund

General Fund	2023 Actual	2024 Current Budget	2024 YTD Actual	2024 Total Projection	2024 Budget Variance	2025 Total Projection	2026 Total Projection	2027 Total Projection	2028 Total Projection
Beginning Balance	344,246,539	274,936,187	274,936,187	274,936,187	0	161,020,928	204,150,105	236,112,935	271,007,970
Operating Revenue									
Charges for Services	98,390,740	105,650,856	16,527,041	104,431,564	(1,219,292)	104,488,840	109,147,903	108,425,848	112,103,021
Fines & Forfeitures	7,739,096	9,273,342	1,843,436	7,810,136	(1,463,206)	7,865,362	7,869,421	7,873,522	7,877,663
Interest Earnings	25,849,412	15,646,730	10,701,876	32,323,070	16,676,340	33,292,762	32,769,531	33,097,226	33,364,217
Intergovernmental	74,200,527	71,132,647	15,824,797	72,090,655	958,008	68,413,255	68,947,319	69,741,693	70,483,622
Licenses & Permits	83,069	120,720	15,400	83,069	(37,651)	83,069	83,069	83,069	83,069
Other Revenue	13,955,420	13,760,854	1,293,498	13,388,231	(372,623)	13,292,148	3,292,148	3,292,148	3,292,148
Other Taxes	12,220,174	10,663,212	1,358,926	11,231,371	568,159	11,395,997	11,620,754	11,734,628	11,850,194
Property Tax	34,708,716	36,489,554	19,160,581	36,152,040	(337,514)	40,125,377	38,437,467	38,571,998	41,272,038
Sales Tax	320,235,856	337,510,723	83,871,763	327,726,357	(9,784,366)	340,390,589	344,143,387	353,052,193	363,135,227
Total Operating Revenue	587,383,011	600,248,638	150,597,318	605,236,493	4,987,855	619,347,399	616,310,999	625,872,325	643,461,199
Operating Expenditures									
Personal Services	336,986,231	353,174,351	96,144,896	368,879,702	(15,705,351)	367,343,069	377,641,892	382,037,286	392,980,816
Other Expenditures	253,523,723	286,357,933	44,827,855	280,692,770	5,665,163	139,426,983	140,541,295	139,838,046	141,414,431
Total Operating Expenditure	590,509,954	639,532,284	140,972,751	649,572,472	(10,040,188)	506,770,052	518,183,187	521,875,332	534,395,247
Other Financing Uses	66,183,409	69,102,583	38,110,356	69,579,280	(476,697)	69,448,170	66,164,981	69,101,958	28,428,352
Total Cash Obligations	656,693,363	708,634,867	179,083,107	719,151,752	(10,516,885)	576,218,222	584,348,168	590,977,290	562,823,599
Ending Cash Balance	274,936,187	166,549,958	246,450,398	161,020,928	(5,529,030)	204,150,105	236,112,935	271,007,970	351,645,570
<i>Cash Reserve Requirement</i>	<i>137,318,778</i>	<i>147,204,425</i>	<i>147,204,425</i>	<i>147,204,425</i>					
Reserves on Cash Balance									
County Hotel	0	7,000,000	0	0		0	0	0	0
Total Reserves on Balance	0	7,000,000	0	0		0	0	0	0

Cuyahoga County
2024-2028 Budget/Forecast Analysis (1st Quarter)
General Fund by Department

General Fund	2023 Actual	2024 Current Budget	2024 YTD Actual	2024 Total Projection	2024 Budget Variance	2025 Total Projection	2026 Total Projection	2027 Total Projection	2028 Total Projection
County Executive Agencies									
Clerk of Courts	7,988,874	8,175,042	1,848,435	8,371,484	(196,442)	8,474,307	8,579,066	8,685,809	8,794,585
County Executive	2,902,978	4,050,694	1,030,712	3,821,882	228,812	4,017,887	4,238,399	4,335,769	4,437,210
Economic Development	4,644,364	7,725,281	766,385	7,529,455	195,826	7,570,758	7,612,863	7,655,782	7,699,542
Fiscal	104,555,347	137,595,472	19,155,238	137,968,773	(373,301)	41,442,976	41,969,052	42,574,736	42,973,995
Housing	227,612	665,388	80,060	659,938	5,450	680,885	702,238	724,006	746,199
Human Resources	5,604,912	5,004,031	1,302,157	5,225,770	(221,739)	5,329,003	5,434,239	5,541,523	5,650,904
Information Technology	27,261,255	28,749,295	6,058,206	28,316,076	433,219	29,864,092	30,238,747	30,593,239	30,955,379
Innovation and Performance	748,627	889,936	273,725	874,106	15,830	664,168	679,110	695,137	712,463
Law Department	7,520,974	5,569,664	2,419,230	5,133,993	435,671	5,190,277	5,247,659	5,306,164	5,365,816
Medical Examiner	17,356,811	18,517,445	5,121,942	19,055,421	(537,976)	18,660,821	18,688,750	18,954,997	19,226,431
Public Safety & Justice Services	2,379,048	2,710,493	650,753	2,561,763	148,730	2,611,323	2,661,847	2,713,351	2,765,859
Public Works	10,604,011	10,237,447	2,758,395	10,595,476	(358,029)	10,634,219	10,664,302	10,695,351	10,729,180
Sheriff	173,805,027	166,550,482	40,940,608	181,968,777	(15,418,295)	145,533,015	147,267,066	149,034,056	150,835,018
Total County Executive Agencies	365,599,840	396,440,670	82,405,844	412,082,914	(15,642,244)	280,673,731	283,983,338	287,509,920	290,892,581
Elected Officials									
Common Pleas	62,938,285	67,951,940	17,267,360	68,271,681	(319,741)	61,817,406	62,668,977	63,536,961	64,421,741
County Council	2,550,974	2,700,987	678,175	2,503,993	196,994	2,547,432	2,591,713	2,636,856	2,682,878
Court of Appeals	1,177,762	801,077	258,922	1,036,789	(235,712)	1,036,789	1,036,789	1,036,789	1,036,789
Domestic Relations	11,020,228	11,234,259	2,647,883	10,777,010	457,249	9,157,210	9,364,329	9,575,462	9,790,713
Juvenile Court	45,683,774	45,935,963	11,656,872	45,618,047	317,916	46,466,598	47,331,596	48,213,417	49,112,441
Probate Court	7,964,934	8,172,580	1,983,473	8,049,594	122,986	7,075,156	7,234,723	7,397,385	7,563,211
Prosecutor	44,073,115	50,914,127	12,069,873	49,092,030	1,822,097	50,092,584	51,112,564	52,152,411	53,212,569
Total Elected Officials	175,409,071	187,710,933	46,562,559	185,349,144	2,361,789	178,193,175	181,340,691	184,549,281	187,820,342
Boards and Commissions									
Board of Elections	19,499,557	20,727,283	4,457,037	20,441,335	285,948	15,604,343	19,966,390	16,313,234	21,562,190
Inspector General	1,106,530	1,180,261	314,807	1,026,916	153,345	1,039,665	1,069,395	1,100,376	1,127,318
Internal Audit	804,810	828,929	211,227	794,220	34,709	787,943	803,969	820,311	836,969
Personnel Review Commission	2,370,620	2,516,318	579,756	2,371,423	144,895	2,421,496	2,477,224	2,537,938	2,599,652
Planning Commission	2,120,717	2,097,819	547,372	2,014,980	82,839	2,060,828	2,107,570	2,155,229	2,203,821
Public Defender	17,650,267	19,053,527	4,677,325	18,561,893	491,634	18,930,230	19,305,724	19,688,537	20,078,833
Soldiers and Sailors Monument	252,936	213,141	61,389	220,291	(7,150)	224,286	228,359	232,510	236,746
Veterans Service Commission	5,695,606	8,763,403	1,155,436	6,709,356	2,054,047	6,834,355	6,900,527	6,967,996	7,036,795
Total Board and Commissions	49,501,042	55,380,681	12,004,348	52,140,414	3,240,267	47,903,146	52,859,158	49,816,131	55,682,324
Total General Fund	590,509,954	639,532,284	140,972,751	649,572,472	(10,040,188)	506,770,052	518,183,187	521,875,332	534,395,247

Cuyahoga County
2024-2028 Budget/Forecast Analysis (1st Quarter)
General Fund Subsidies

Subsidy	2023	2024	2024	2024	2024	2025	2026	2027	2028
	Actual	Current Budget	YTD Actual	Total Projection	Budget Variance	Total Projection	Total Projection	Total Projection	Total Projection
Gateway Arena	2,681,868	0	0	0	0	0	0	0	0
Brownfield Debt Service	1,081,766	1,100,965	1,098,854	1,098,854	2,111	1,126,146	1,177,134	1,777,567	1,186,280
Shaker Square Series 2000A	125,258	133,479	0	105,875	27,604	107,000	2,500	2,500	2,500
Community Redevelopment Debt Service	276,196	268,610	266,072	266,072	2,538	270,094	274,275	273,334	273,334
Medical Mart 2010	26,291,650	26,263,023	26,268,538	26,268,538	(5,515)	26,279,550	26,777,550	9,112,050	0
County Hotel Debt	3,786,875	10,140,538	0	10,140,538	0	10,015,000	9,964,550	9,916,000	1,092,000
Western Reserve	0	4,609,740	4,609,740	4,609,740	0	4,663,115	0	0	0
Medical Mart Refunding	681,100	679,000	679,000	679,000	0	681,900	679,650	20,682,400	0
Convention Center 2022A	0	1,702,319	2,302,602	2,302,602	(600,283)	2,339,419	2,327,919	2,322,819	2,318,818
2017 Sales Tax Bonds	0	0	0	0	0	0	1,907,100	1,921,750	421,750
Progressive Field Lease Agreement	2,557,000	2,557,500	2,557,500	2,557,602	(102)	2,557,500	2,557,500	2,557,500	2,557,500
Centralized Custodial	4,200,000	4,200,000	0	4,200,000	0	4,200,000	4,200,000	4,200,000	4,200,000
Emergency Management	811,774	859,586	0	859,586	0	879,576	901,565	924,104	947,207
Cuyahoga Reg Info System	225,465	225,465	0	225,465	0	225,465	225,465	225,465	225,465
Capital Improvements-Facilities	6,800,000	10,000,000	0	10,000,000	0	10,000,000	10,000,000	10,000,000	10,000,000
Dog & Kennel	199,400	210,000	0	210,000	0	210,000	210,000	210,000	210,000
Soil & Water Conservation	125,000	175,000	175,000	175,000	0	150,000	150,000	150,000	150,000
Public Utility (Microgrid)	175,000	175,000	0	175,000	0	175,000	175,000	175,000	175,000
Challenge Loan Program	1,250,000	250,000	0	0	250,000	0	0	0	0
27th Pay Reserve	786,625	802,358	0	802,358	0	818,405	834,773	851,469	868,498
911 Consolidation Shared Service Fund	3,000,000	0	0	0	0	0	0	0	0
Cash Transfers:									
Healthy Urban Tree Canopy	1,383,568	950,000	0	950,000	0	950,000	0	0	0
Maintenance Garage	635,000	0	153,050	153,050	(153,050)	0	0	0	0
Veterans Service Fund	1,011,716	0	0	0	0	0	0	0	0
Veterans Services Building	3,000,000	0	0	0	0	0	0	0	0
Economic Development	5,000,000	3,800,000	0	3,800,000	0	3,800,000	3,800,000	3,800,000	3,800,000
Sustainability Projects Fund	100,000	0	0	0	0	0	0	0	0
VAWA Grant	5,149	0	0	0	0	0	0	0	0
Total General Fund Subsidies	66,183,410	69,102,583	38,110,356	69,579,280	(476,697)	69,448,170	66,164,981	69,101,958	28,428,352

Cuyahoga County
 2024-2028 Budget/Forecast Analysis (1st Quarter)
 Health and Human Services Levy Fund Analysis

Health & Human Services Levy Fund	2023 Actual	2024 Current Budget	2024 YTD Actual	2024 Total Projection	2024 Budget Variance	2025 Total Projection	2026 Total Projection	2027 Total Projection	2028 Total Projection
Beginning Balance	26,405,596	39,594,966	39,594,966	39,594,966	0	46,455,876	48,057,579	47,670,659	44,107,839
Operating Revenue									
Intergovernmental	15,909,112	16,065,670	0	16,065,670	0	16,065,670	16,065,670	16,065,670	16,065,670
Property Tax	270,744,625	265,010,954	147,369,748	267,949,732	2,938,778	267,949,732	267,949,732	267,949,732	267,949,732
Total Operating Revenue	286,653,737	281,076,624	147,369,748	284,015,402	2,938,778	284,015,402	284,015,402	284,015,402	284,015,402
Operating Expenditures									
Personal Services	0	0	0	0	0	0	0	0	0
Other Expenditures	4,560,359	4,165,004	2,453,315	4,119,316	45,688	4,119,316	4,119,316	4,119,316	4,119,316
Total Operating Expenditures	4,560,359	4,165,004	2,453,315	4,119,316	45,688	4,119,316	4,119,316	4,119,316	4,119,316
Other Financing Uses	268,904,008	277,734,812	29,625,854	273,035,176	4,699,636	278,294,383	280,283,006	283,458,906	286,692,708
Total Cash Obligations	273,464,367	281,899,816	32,079,168	277,154,492	4,745,324	282,413,699	284,402,322	287,578,222	290,812,024
Ending Cash Balance	39,594,966	38,771,774	154,885,546	46,455,876	7,684,102	48,057,579	47,670,659	44,107,839	37,311,217
<i>Cash Reserve Requirement</i>	<i>28,442,494</i>	<i>27,346,437</i>	<i>27,346,437</i>	<i>27,346,437</i>					

Cuyahoga County
 2024-2028 Budget/Forecast Analysis (1st Quarter)
 Health and Human Services Levy Subsidies

	2023	2024	2024	2024	2024	2025	2026	2027	2028
HHS Levy Subsidy	Actual	Current Budget	YTD Actual	Total Projection	Budget Variance	Total Projection	Total Projection	Total Projection	Total Projection
HHS Levy Revenue									
HHS 4.8 Mill Levy	140,150,884	136,565,493	68,439,422	137,940,176	1,374,683	137,940,176	137,940,176	137,940,176	137,940,176
HHS 4.7 Mill Levy	146,502,853	144,511,131	78,930,326	146,075,226	1,564,095	146,075,226	146,075,226	146,075,226	146,075,226
Total HHS Levy Revenue	286,653,737	281,076,624	147,369,748	284,015,402	2,938,778	284,015,402	284,015,402	284,015,402	284,015,402
HHS Levy Subsidies									
ADAMHS	43,463,660	41,000,000	10,250,000	41,000,000	0	41,000,000	41,000,000	41,000,000	41,000,000
Common Pleas-Juvenile Division	19,766,533	21,685,379	0	19,052,309	2,633,070	21,997,807	22,437,763	22,886,518	23,344,248
Common Pleas-TASC	1,427,410	1,191,373	0	1,210,100	(18,727)	1,220,659	1,245,072	1,269,974	1,295,375
Family Justice Center	159,882	393,586	0	390,777	2,809	398,408	406,376	414,504	422,795
HHS Administration	2,872,324	3,242,012	0	2,820,131	421,881	3,213,914	3,252,692	3,317,746	3,384,101
HHS CJFS	12,942,011	7,503,415	1,875,854	7,503,415	0	7,617,452	7,769,801	7,925,197	8,083,701
HHS CSEA	5,089,644	7,704,824	0	7,646,702	58,122	7,892,164	8,050,007	8,211,007	8,375,551
HHS DCFS	89,415,966	89,624,445	0	91,951,557	(2,327,112)	88,531,638	89,416,954	90,319,977	91,232,120
HHS DSAS	24,057,194	25,900,092	0	24,381,988	1,518,104	26,301,601	26,827,633	27,364,186	27,911,470
HHS Early Childhood	16,311,277	17,870,926	0	17,870,926	0	17,893,482	18,251,352	18,616,379	18,988,707
HHS FCFC	4,706,379	5,247,002	0	4,671,263	575,739	5,272,701	5,276,155	5,381,678	5,489,311
HHS Homeless	9,498,428	14,314,847	0	13,086,931	1,227,916	14,831,968	14,108,607	14,390,780	14,678,596
HHS Other Programs	338,060	204,264	0	195,107	9,157	204,264	208,349	212,516	216,766
HHS Re-Entry	2,541,205	2,771,165	0	2,246,644	524,521	2,785,596	2,841,308	2,898,134	2,959,097
MetroHealth	32,472,000	35,000,000	17,500,000	35,000,000	0	35,000,000	35,000,000	35,000,000	35,000,000
Ohio State Extension	222,300	222,300	0	222,300	0	222,300	222,300	222,300	222,300
Public Safety-Witness Victims	2,238,138	2,469,949	0	2,395,793	74,156	2,513,411	2,563,679	2,614,953	2,667,252
Workforce Development	1,000,000	1,000,000	0	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
27th Pay Reserve	381,601	389,233	0	389,233	0	397,018	404,958	413,057	421,318
Total HHS Levy Subsidies	268,904,008	277,734,812	29,625,854	273,035,176	4,699,636	278,294,383	280,283,006	283,458,906	286,692,708
Operating Surplus/Deficit	17,749,729	3,341,812	117,743,894	10,980,226	(1,760,858)	5,721,019	3,732,396	556,496	(2,677,306)

Cuyahoga County
 2024-2028 Budget/Forecast Analysis (1st Quarter)
 All Funds

All Funds	2023 Actual	2024 Current Budget	2024 YTD Actual	2024 Total Projection	2024 Budget Variance	2025 Total Projection	2026 Total Projection	2027 Total Projection	2028 Total Projection
Beginning Balance	1,151,262,002	1,067,977,156	1,067,977,156	1,067,977,156	0	943,418,861	983,105,670	1,018,623,167	1,059,967,567
Operating Revenue									
Charges for Services	357,050,045	375,353,984	89,109,584	416,723,085	41,369,101	421,782,252	433,337,844	439,147,269	449,484,726
Fines & Forfeitures	11,781,062	14,699,712	2,837,428	11,645,535	(3,054,177)	11,841,328	11,845,387	11,849,488	11,853,629
Interest Earnings	41,238,692	17,145,140	13,796,331	34,718,648	17,573,508	35,671,780	35,128,549	35,456,244	35,723,235
Intergovernmental	512,349,358	435,859,892	103,705,481	399,619,852	(36,240,040)	392,670,003	393,274,924	393,918,984	394,604,541
Licenses & Permits	2,764,170	1,466,611	636,886	1,768,000	301,389	1,768,000	1,768,000	1,768,000	1,768,000
Other Revenue	38,738,654	26,197,881	2,002,384	20,929,391	(5,268,490)	18,661,956	8,661,956	8,661,956	8,661,956
Other Taxes	87,634,392	101,964,797	24,987,536	88,815,401	(13,149,396)	89,303,533	89,861,454	91,020,564	91,749,518
Property Tax	414,521,229	400,849,091	228,214,323	423,437,736	22,588,645	440,229,891	440,455,173	440,641,979	441,391,178
Sales Tax	331,589,769	348,169,074	87,042,273	338,384,708	(9,784,366)	345,421,202	354,386,881	363,298,530	372,671,632
Total Operating Revenue	1,797,667,371	1,721,706,182	552,332,225	1,736,042,356	14,336,174	1,757,349,945	1,768,720,168	1,785,763,014	1,807,908,415
Operating Expenditures									
Personal Services	687,936,241	729,416,269	192,910,219	709,515,242	19,901,027	710,626,168	727,194,684	728,512,831	756,684,738
Other Expenditures	1,193,015,976	1,208,747,389	282,669,223	1,151,085,409	57,661,980	1,007,036,968	1,006,007,987	1,015,905,782	975,381,761
Total Operating Expenditures	1,880,952,217	1,938,163,658	475,579,442	1,860,600,651	77,563,006	1,717,663,136	1,733,202,671	1,744,418,613	1,732,066,499
Total Cash Obligations	1,880,952,217	1,938,163,658	475,579,442	1,860,600,651	77,563,006	1,717,663,136	1,733,202,671	1,744,418,613	1,732,066,499
Ending Cash Balance	1,067,977,156	851,519,681	1,144,729,940	943,418,861	91,899,180	983,105,670	1,018,623,167	1,059,967,567	1,135,809,483
Reserves on Cash Balance									
County Hotel	0	7,000,000	0	0	0	0	0	0	0
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	750,000	750,000	750,000	750,000

Cuyahoga County
2024-2028 Budget/Forecast Analysis (1st Quarter)
All Funds by Department

	2023	2024	2024	2024	2024	2025	2026	2027	2028
All Funds	Actual	Current Budget	YTD Actual	Total Projection	Budget Variance	Total Projection	Total Projection	Total Projection	Total Projection
County Executive Agencies									
Executive	16,120,973	10,381,635	1,706,896	6,760,465	3,621,170	6,916,152	7,007,070	7,104,440	7,205,881
Clerk of Courts	7,988,874	8,175,042	1,848,435	8,371,484	(196,442)	8,474,307	8,579,066	8,685,809	8,794,585
Development	57,596,440	16,798,541	5,005,299	15,507,066	1,291,475	15,548,772	15,591,288	15,634,626	15,678,814
Fiscal	293,712,854	358,583,736	78,487,030	344,235,470	14,348,266	243,256,423	242,704,696	244,587,508	213,168,022
Health and Human Services	384,667,744	400,604,783	94,889,228	392,306,088	8,298,695	391,121,772	393,908,222	396,747,868	399,641,955
Housing	227,612	8,914,157	6,288,967	8,914,157	0	24,012,235	24,042,450	24,073,253	24,104,654
Human Resources	140,722,264	149,118,001	41,430,491	147,215,378	1,902,623	147,352,135	147,491,542	147,633,659	147,778,556
Information Technology	27,701,296	31,662,016	6,265,671	28,713,463	2,948,553	30,271,992	30,657,360	31,022,775	31,396,047
Innovation	748,627	889,936	273,725	874,106	15,830	664,168	679,110	695,137	712,463
Law Department	7,520,974	5,569,664	2,419,230	5,133,993	435,671	5,190,277	5,247,659	5,306,164	5,365,816
Medical Examiner	18,390,778	20,203,425	5,337,168	19,895,219	308,206	19,500,760	19,528,833	19,795,225	20,066,809
Public Safety & Justice Serv.	11,119,697	12,803,169	2,783,943	11,345,395	1,457,774	11,496,225	11,649,952	11,806,647	11,966,378
Public Works	118,017,650	78,624,918	30,272,723	81,115,721	(2,490,803)	76,918,581	76,997,153	77,842,781	79,324,737
Public Works-County Airport	1,858,718	1,513,501	481,384	1,506,551	6,950	1,518,530	1,530,737	1,543,175	1,555,854
Public Works-Road & Bridge	30,369,387	45,493,831	7,043,558	28,340,620	17,153,211	28,592,713	28,849,674	29,111,614	29,378,647
Public Works-Sanitary Eng.	34,379,152	34,794,879	6,561,603	31,226,301	3,568,578	31,423,716	31,624,856	31,829,822	32,038,710
Sheriff	192,069,686	184,640,242	45,906,411	201,648,158	(17,007,916)	164,337,752	166,258,827	168,216,397	170,211,575
Total County Executive Agencies	1,343,212,728	1,368,771,477	337,001,762	1,333,109,635	35,661,842	1,206,596,510	1,212,348,495	1,221,636,900	1,198,389,503
Elected Officials									
Common Pleas Court	77,966,084	76,076,870	20,269,155	76,361,986	(285,116)	72,124,755	73,010,761	73,913,868	74,834,469
Community Based Correction Bd	4,961,721	5,140,216	1,348,817	5,395,268	(255,052)	5,395,268	5,395,268	5,395,268	5,395,268
County Council	2,550,974	2,700,987	678,175	2,503,993	196,994	2,547,432	2,591,713	2,636,856	2,682,878
Court of Appeals	1,184,010	801,077	258,922	1,036,789	(185,712)	1,036,789	1,036,789	1,036,789	1,036,789
Domestic Relations Court	11,264,607	11,329,434	2,682,274	10,890,420	439,014	9,270,620	9,477,739	9,688,872	9,904,123
Juvenile Court	71,973,995	72,093,200	18,474,823	74,960,270	(2,867,070)	76,151,947	77,366,690	78,605,035	79,867,510
Probate Court	9,029,278	8,953,220	2,211,797	8,843,368	109,852	7,659,169	7,818,736	7,981,398	8,147,224
Prosecutor	51,508,925	57,139,393	14,203,467	55,201,745	1,937,648	56,276,546	57,372,206	58,489,200	59,628,004
Total Elected Officials	230,439,592	234,234,397	60,127,431	235,193,839	(959,442)	230,462,526	234,069,902	237,747,286	241,496,265
Boards and Commissions									
ADAMHS Board	79,693,716	95,211,863	21,899,090	81,184,011	14,027,852	81,287,403	81,374,417	81,463,096	81,553,477
Board of Develop. Disabilities	152,158,534	158,118,806	37,446,805	141,285,731	16,833,075	143,077,499	144,096,569	145,135,757	146,195,482
Board of Elections	19,506,801	20,727,283	4,467,025	20,451,323	275,960	15,604,343	19,966,390	16,313,234	21,562,190
Board of Revision	2,811,961	2,676,363	588,511	2,577,677	98,686	2,642,491	2,721,001	2,796,256	2,877,320
Inspector General	1,160,250	1,201,575	324,275	1,088,050	113,525	1,108,378	1,139,381	1,171,685	1,200,000
Internal Audit	804,810	828,929	211,227	794,220	34,709	787,943	803,969	820,311	836,969
Law Library	403,436	486,476	102,421	409,594	76,882	423,802	383,119	391,019	399,070
Personnel Review Commission	2,370,620	2,516,318	579,756	2,371,423	144,895	2,421,496	2,477,224	2,537,938	2,599,652
Planning Commission	2,733,368	3,047,819	605,202	2,246,300	801,519	2,292,148	2,338,890	2,386,549	2,435,141
Public Defender	20,364,746	21,589,196	5,356,354	21,107,630	481,566	21,532,972	21,966,578	22,408,626	22,859,318
Soldiers and Sailors Monument	274,038	215,941	61,389	220,291	(4,350)	224,286	228,359	232,510	236,746
Solid Waste Management Dist.	2,140,974	2,896,327	598,954	2,863,007	33,320	2,366,984	2,387,850	2,409,450	2,388,571
Veterans Service Commission	5,965,566	8,763,403	1,155,436	6,709,356	2,054,047	6,834,355	6,900,527	6,967,996	7,036,795
Workforce Development	16,911,076	16,877,484	5,053,806	8,988,564	7,888,920	0	0	0	0
Total Board and Commissions	307,299,896	335,157,783	78,450,249	292,297,177	42,860,606	280,604,100	286,784,274	285,034,427	292,180,731
Total All Funds	1,880,952,217	1,938,163,658	475,579,442	1,860,600,651	77,563,006	1,717,663,136	1,733,202,671	1,744,418,613	1,732,066,499

Cuyahoga County
2024-2028 Budget/Forecast Analysis (1st Quarter)
FTE Summary

Department	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Budget
County Executive Agencies							
Clerk of Courts	97	92	89	79	82	88	79
Communications	8	7	6	4	6	10	11
County Executive	4	5	5	4	15	9	10
Development	11	24	33	26	28	27	27
Fiscal Office	247	239	241	223	230	228	230
HHS Administration	13	11	9	50	59	64	61
HHS Children & Family Services	842	798	730	633	691	696	728
HHS Cuyahoga Job & Family Services	784	765	727	700	762	787	810
HHS Cuyahoga Support Enforcement Agency	284	265	248	252	251	241	258
HHS Family & Children First Council	8	8	8	7	9	9	10
HHS Invest in Children	10	10	12	8	11	11	9
HHS Office of Homeless Services	4	3	3	5	5	5	6
HHS Office of Reentry	7	5	5	5	4	5	5
HHS Senior & Adult Services	163	154	144	154	162	160	168
Human Resources	54	61	49	54	54	54	44
Information Technology	107	139	113	102	106	103	103
Innovation and Performance	5	4	6	4	4	10	4
Law Department	19	18	19	20	18	18	17
Medical Examiner	103	102	108	107	105	109	110
Public Safety & Justice Services	73	68	67	68	78	79	76
Public Works - County Airport	8	8	7	6	8	7	10
Public Works - Dog Kennel	17	17	16	17	16	16	17
Public Works- Facilities Management	576	549	534	322	337	334	339
Public Works- Road and Bridge	0	0	0	106	113	115	116
Public Works- Sanitary Engineer	0	0	0	131	127	128	133
Regional Collaboration	2	2	2	2	2	2	2
Sheriff	1,330	1,279	1,083	1,077	1,162	1,163	1,139
Sustainability	3	3	2	3	5	3	4
Treasury	40	39	38	36	43	44	37
Total County Executive Agencies	4,819	4,675	4,304	4,205	4,493	4,525	4,563
Elected Officials							
County Council	21	21	21	22	22	21	22
County Prosecutor	382	368	384	421	415	427	430
Court of Common Pleas	495	493	469	486	480	483	493
Domestic Relations Court	89	89	86	85	86	85	89
Juvenile Court	536	516	486	475	481	487	521
Probate Court	78	76	75	76	74	75	76
Total Elected Officials	1,601	1,563	1,521	1,565	1,558	1,578	1,631
Boards and Commissions							
Board of Developmental Disabilities	1,007	551	521	570	587	582	575
Board of Elections	103	188	90	89	99	97	96
Board of Revision	24	21	20	23	19	18	22
County Law Library Resource Board	3	3	3	3	3	3	3
County Planning Commission	16	15	18	18	18	19	19
Department of Internal Audit	5	5	6	6	6	6	6
Inspector General	9	8	9	9	9	8	9
Personnel Review Commission	17	16	19	21	20	18	19
Public Defender	136	134	136	151	154	159	161
Soil & Water Conservation	12	12	14	15	18	17	17
Soldiers' and Sailors' Monument	4	3	3	3	5	5	6
Solid Waste Management District	6	7	7	7	7	7	7
Veterans Service Commission	30	28	30	34	34	34	35
Workforce Development	11	11	10	10	11	11	11
Total Boards and Commissions	1,383	1,002	886	959	990	984	986
Total	7,803	7,240	6,711	6,729	7,041	7,087	7,180