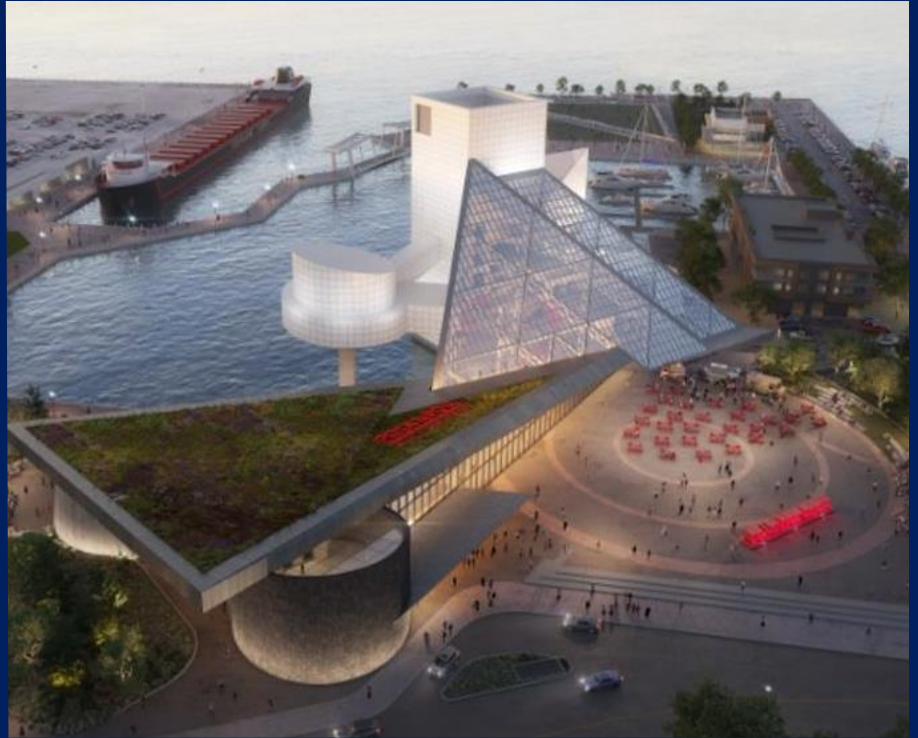
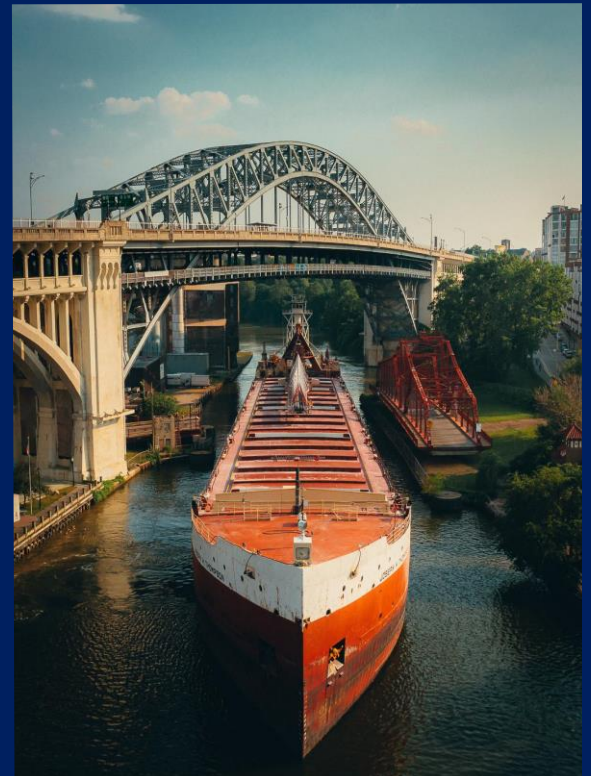
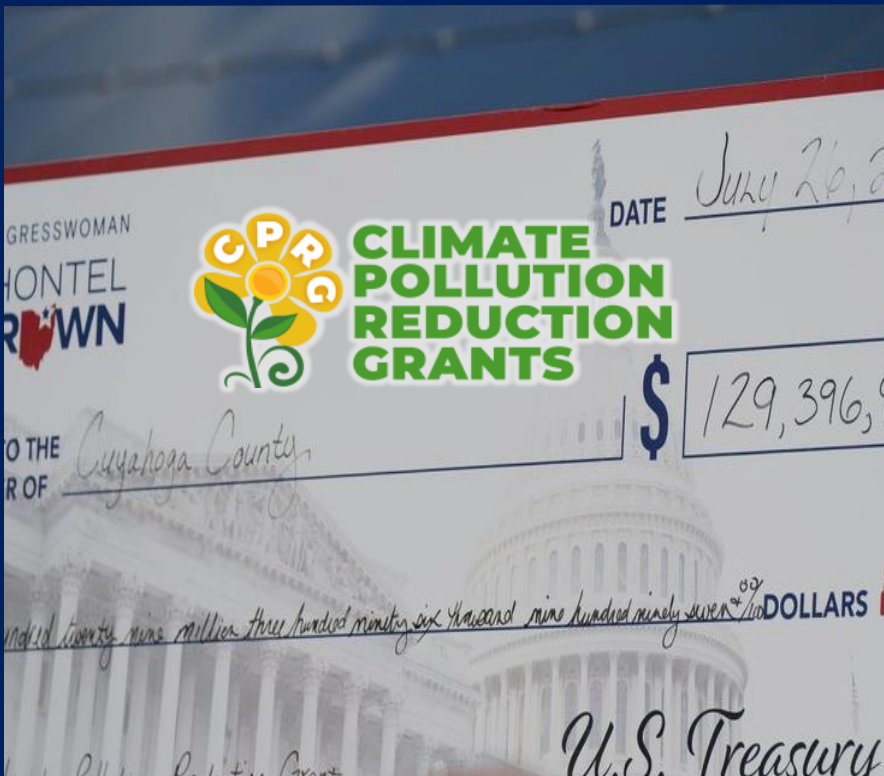




Distinguished  
Budget  
PRESENTATION  
Award



# 2024 2<sup>nd</sup> Quarter Budget Update



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## 2024 highlights (as of 2nd 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
- Approved \$3.6 million for Child Wellness Campus
- Issued \$37.5 million payment for land purchase in Garfield Heights
- Approved \$875,000 grant for temporary shelter located at 2710 Walton Avenue
- Approved \$1.5 million grant received from Department of Energy for the Euclid Micro Design Project
- Approved annual Alternative Tax Budget for 2025
- Received GFOA's Distinguished Budget Presentation Award for the 2024-2025 Biennial Budget

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## Summary

The quarterly update is a comprehensive overview of the County's financial status. The process seeks to provide an accurate assessment of how current operations are meeting the objectives affirmed in the 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 \$115.9 million.** This includes \$610.7 million in revenue and \$726.6 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 \$17.8 million.*

**Total revenue is projected to total \$610.7 million in 2024,** which is \$10.4 million or 1.7%, more than what was anticipated in the budget. **Total Expenditures are projected to total \$726.6 million,** which is \$14.1 million or 2% 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 \$610.7 million.** This is \$10.4 million or 1.7% more than what was estimated in the budget. Larger deficits are projected in Sales Taxes, Fines & Forfeitures and Charges for Services. Two larger surpluses are projected in Intergovernmental and Interest Earnings. The sections below discuss the performance of each category of revenue to the County's General Operating Fund.

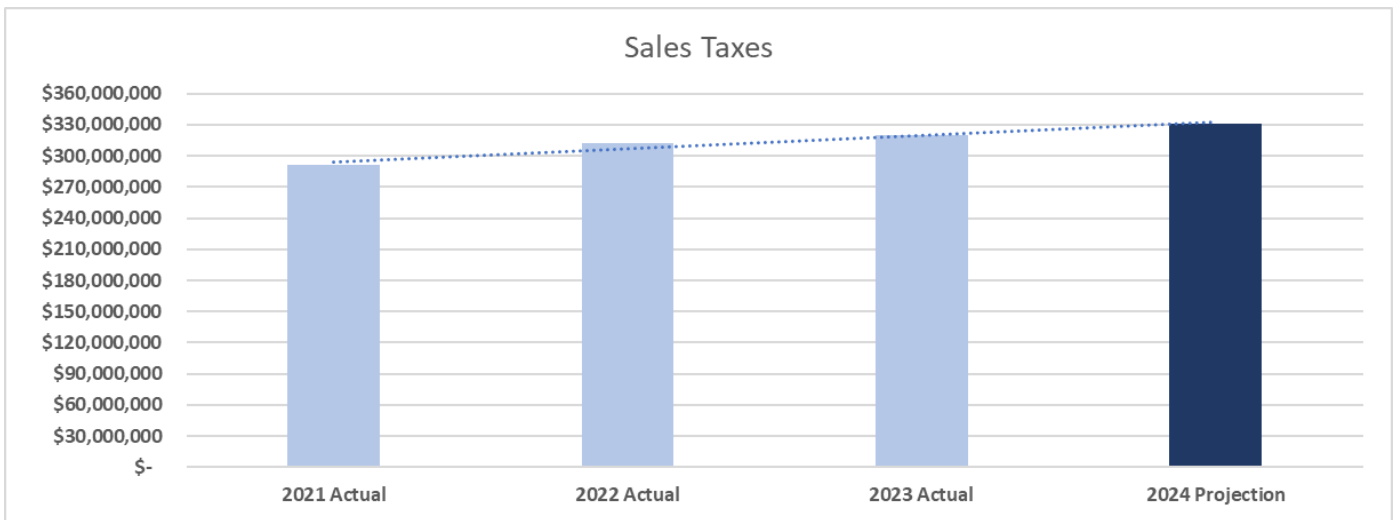
Revenue	2024 Budget	2024 Actual	2024 Projection	Budget Variance	% Variance
Property Tax	\$36,489,554	\$19,174,319	\$36,152,040	-\$337,514	-0.9%
<b>Sales &amp; Use</b>	<b>\$337,510,723</b>	<b>\$160,511,423</b>	<b>\$331,118,983</b>	<b>-\$6,391,740</b>	<b>-1.9%</b>
Licenses & Permits	\$120,720	\$33,550	\$83,069	-\$37,651	-31.2%
<b>Fines &amp; Forfeitures</b>	<b>\$9,273,342</b>	<b>\$3,587,907</b>	<b>\$7,175,814</b>	<b>-\$2,097,528</b>	<b>-22.6%</b>
<b>Charges for Services</b>	<b>\$105,650,856</b>	<b>\$51,774,995</b>	<b>\$102,550,721</b>	<b>-\$3,100,135</b>	<b>-2.9%</b>
Intergovernmental	\$71,132,647	\$39,056,515	\$74,617,938	\$3,485,291	4.9%
Other Revenue	\$24,424,066	\$8,562,351	\$24,410,917	\$13,149	-0.1%
<b>Interest Earnings</b>	<b>\$15,646,730</b>	<b>\$16,292,129</b>	<b>\$34,565,650</b>	<b>\$18,918,920</b>	<b>120.9%</b>
<b>Total</b>	<b>\$600,248,638</b>	<b>\$298,993,189</b>	<b>\$610,675,132</b>	<b>\$10,426,494</b>	<b>1.7%</b>

## Sales Tax

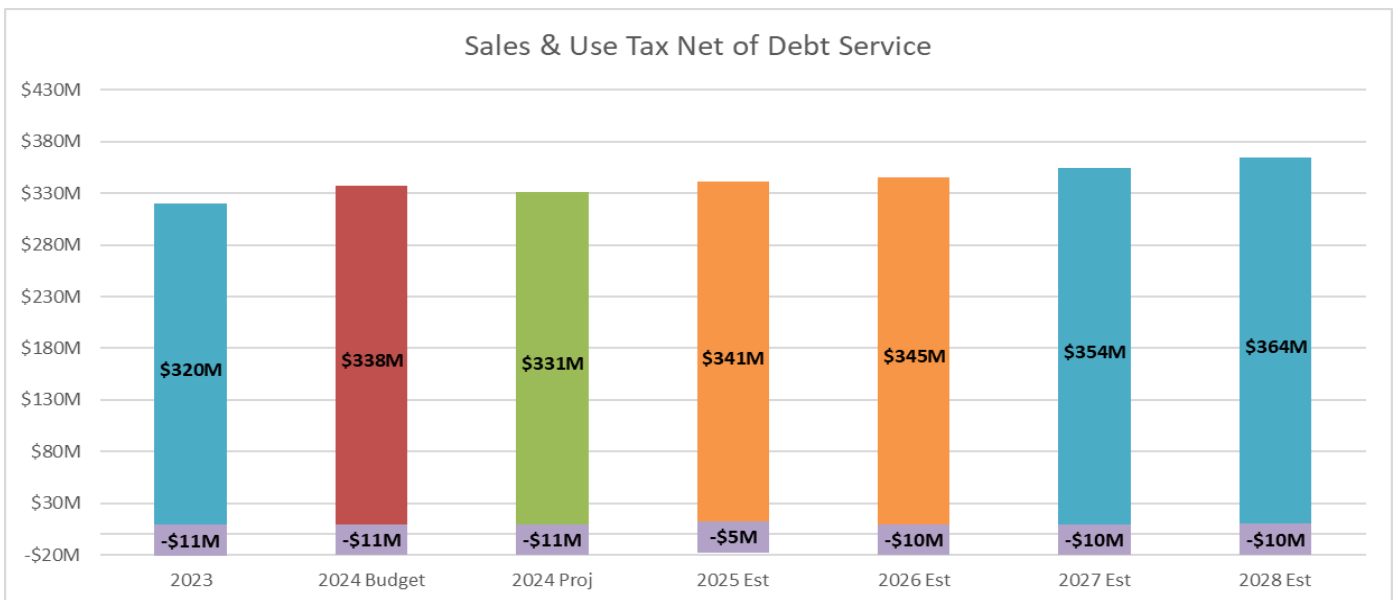
**Through the 2<sup>nd</sup> Quarter of the year, the County has collected \$166.4 million in combined sales tax revenue.** This is a 0.9% increase from what was collected during the same period in 2023. Sales tax collections through July 2024 total \$191.9 million or 1.8% higher than the same time last year.

**Gross Sales Tax revenue is projected to total \$341.8 million in 2024.** This is \$6.4 million or 1.8% less than what was expected in the 2024 budget and \$10.1 million or 3% 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 \$331.1 million in 2024, which is approximately 54% of the fund’s total revenue (based on 2<sup>nd</sup> Quarter estimates). In previous years, Sales Tax represented more than 50% of total General Operating Fund revenue. While the 2024 estimate is \$6.4 million or 1.9% less than budget, actual Sales Tax revenue is up but only \$1.5 million over 2023. This estimate assumes sales tax revenue growth of 3% 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.



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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

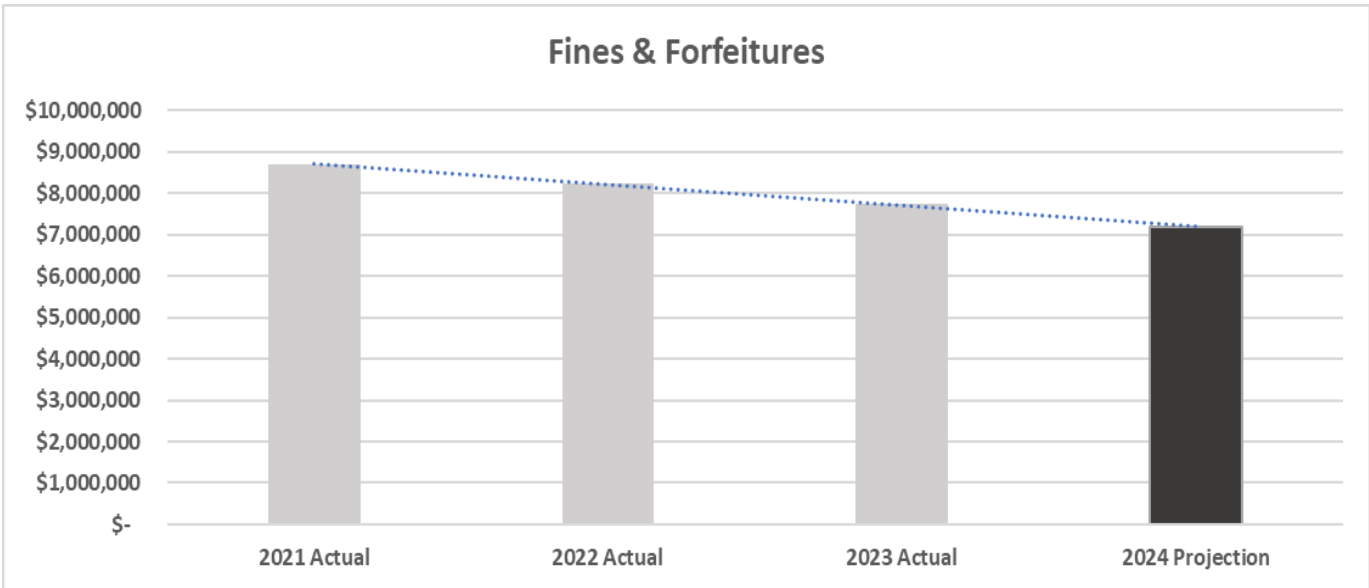
The County's Fiscal Office, through the County Treasurer, collects approximately \$3 billion annually in property tax revenue, the majority of which is distributed to school districts, libraries, and municipalities. Approximately 18% of total taxes collected are retained by the County, 6.0% of which 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. The 2025 Tax Budget (R2024-0202) maintains the 2024 allocation.

### Fines and Forfeitures

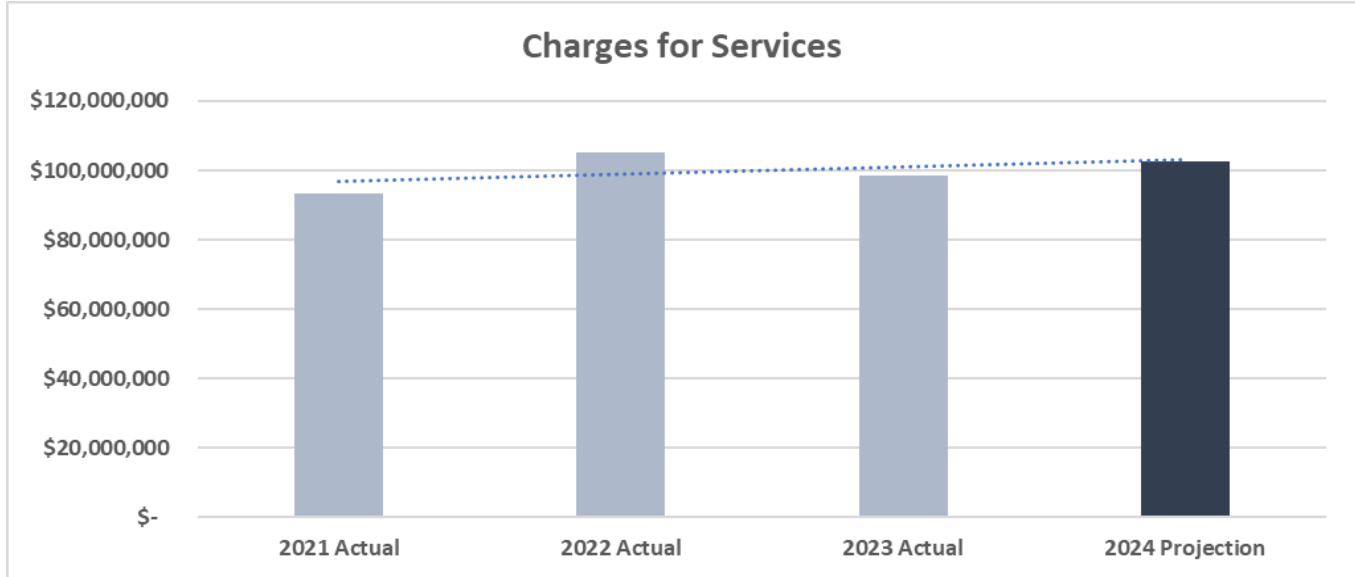
**Fines and Forfeiture** revenue is projected to total \$7.2 million, which is \$2.1 million or 22.6% less than what was assumed in the budget. The 2024 budget assumed a 5% increase over 2023 but collections continue below normal levels. Overall, the Courts report increased case filings over 2023 (*Common Pleas 0.1% decrease, Domestic Relations 7.1% increase, Juvenile Court 8% increase*). This revenue is derived primarily from costs and fees collected in the four County Courts and the 8<sup>th</sup> District State Court of Appeals, which has single jurisdiction in Cuyahoga County. Revenue, therefore, is largely dependent on the number of filings with the clerk. The Clerk of Courts serves as the Clerk for the Court of Common Pleas, Domestic Relations Court, and the 8<sup>th</sup> District Court of Appeals. By statute, Juvenile and Probate Courts serve as their own clerk. Costs are collected as cases are disposed.



- **Court of Common Pleas** – Civil and Criminal filings totaled 8,099 through the 1st Quarter 2024, a 0.1% decrease over the number of filings during the same period last year. Criminal filings decreased during this period by 8.7% (approximately 294 cases) compared to 2023, while Civil filings increased by 6% (approximately 285 cases) during the same time period.
- **Domestic Relations Court** – Filings in Domestic Relations Court are steady with a slight uptick through the first six months of the year. In the first six months, filings are at 3,880, which is a 7.04% increase from first quarter. 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 October 1, 2024. Additionally, the Navigation Services Department Help Center has assisted over 6,994 individuals’ year to date. New case filings in the Domestic Violence department are projected to total 1,599 for the year, exceeding 2023 filings by 17.8%. 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 17.8% 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 99.1% efficiency through the month of June.
- **Juvenile Court** – Year-to-date, the Clerk’s office processed 7,313 new official case filings which is 553 or 8% more than 1<sup>st</sup> quarter 2023. The Detention Center had an average daily population of 175 youth in the 1<sup>st</sup> quarter of 2024, which is a significant increase from 1<sup>st</sup> Quarter 2023. The ADP for secure detention has consistently increased year over year since its 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 1<sup>st</sup> quarter of 2023 to 260 in the 1<sup>st</sup> 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 1<sup>st</sup> quarter of 2024 which is 478 referrals less than the 1,343 referrals in the 1<sup>st</sup> quarter of 2023.

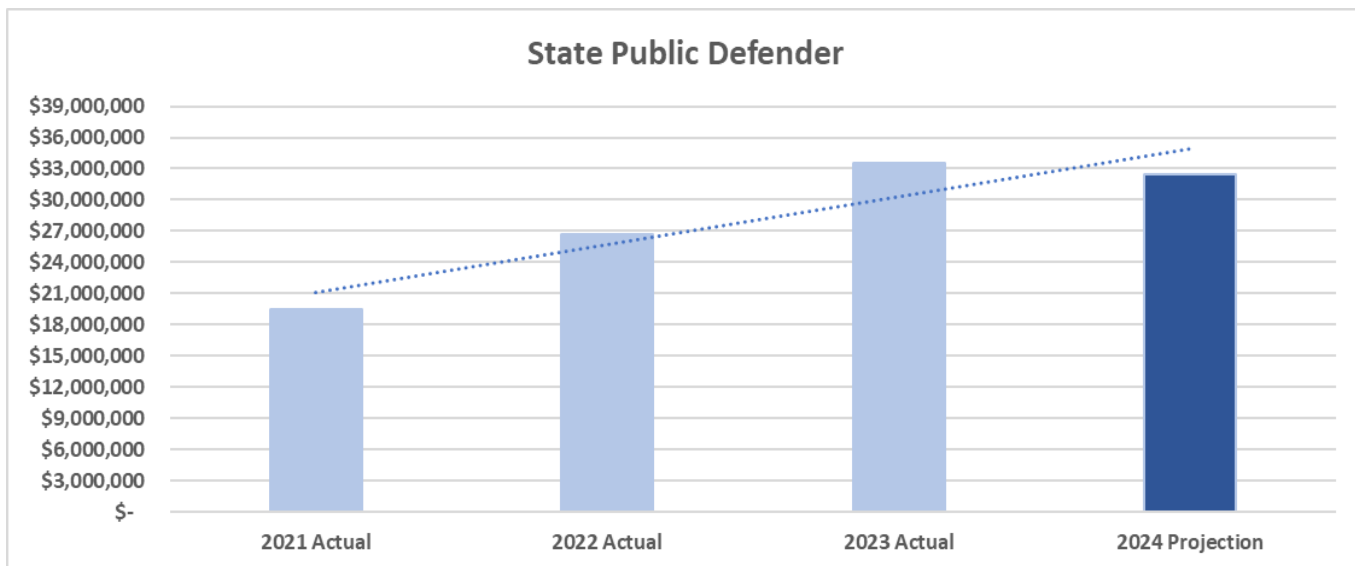
**Charges for Services**

**Charges for Services** revenue is projected to total \$102.6 million in 2024, which is \$3.1 million or 2.9% less than what was estimated in the budget. Larger deficits are projected in Conveyance and Indirect Costs. Last year, it was determined that Board of Developmental Disabilities could not be charged Indirect Costs which resulted in \$1 million credit issued this year for 2023 charges.



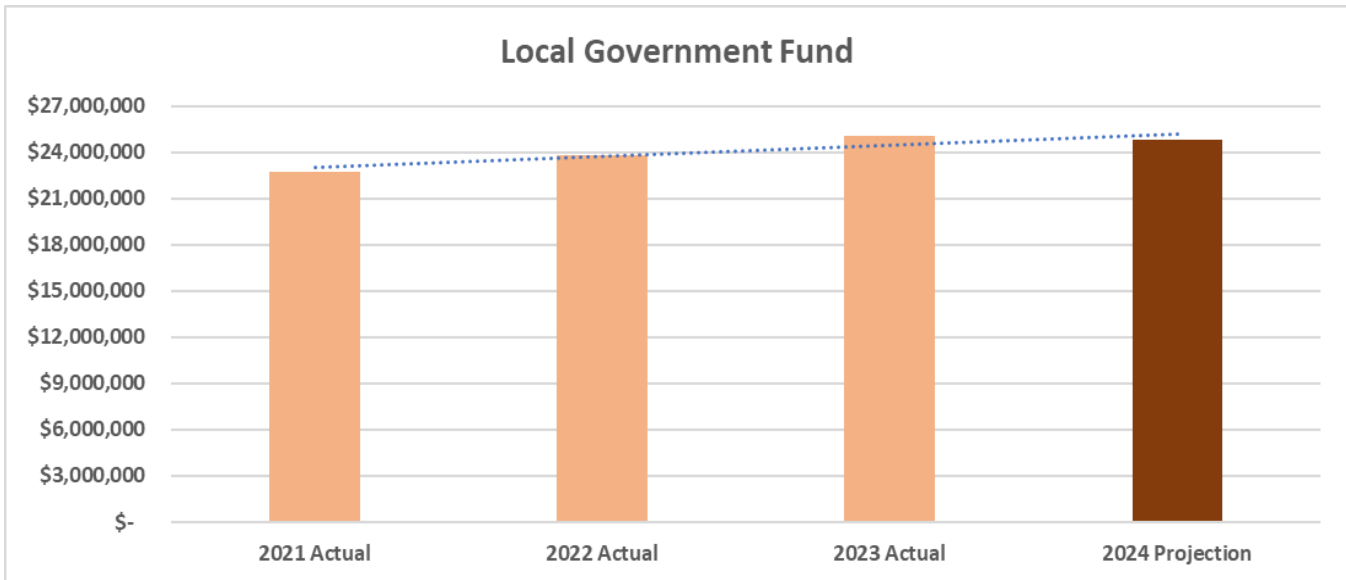
**Other Intergovernmental**

**Other Intergovernmental** revenue is projected to total \$74.6 million in 2024, which is \$3.5 million or 4.9% 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 \$32.5 million. The 2024 budget assumed 85% reimbursement from the State Public Defender's Office and a budget of \$31.5 million. Starting in July 2024 the State Public Defender decreased the reimbursement to 78%.



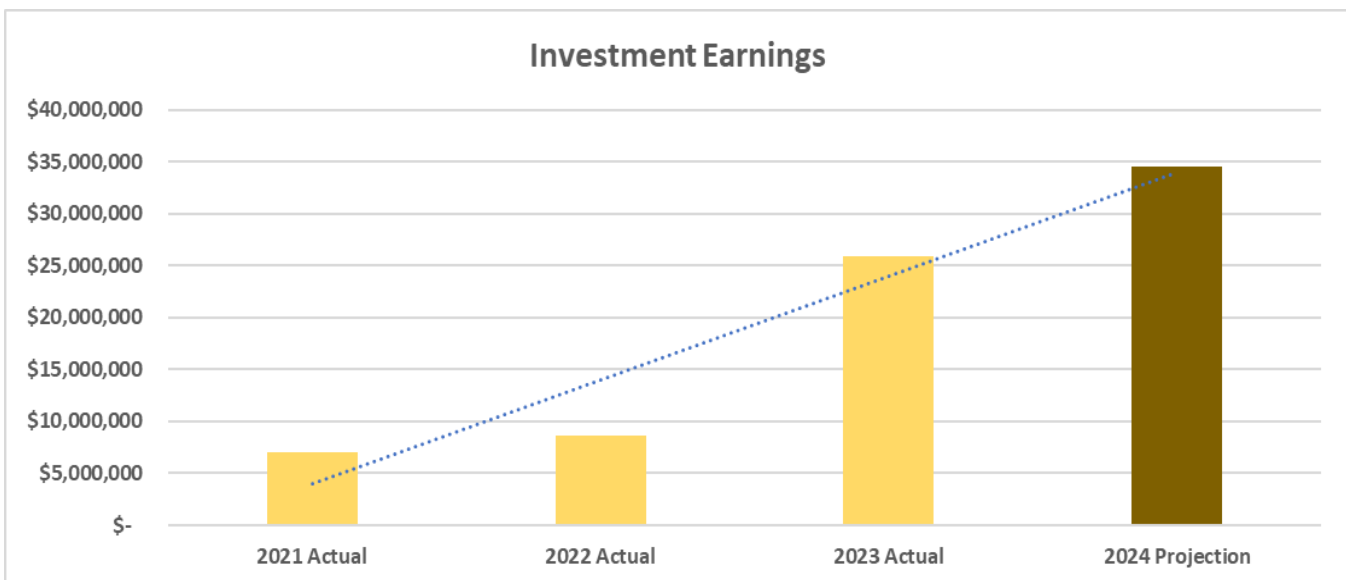


Also included is revenue derived from the **Local Government Fund (LGF)** which is estimated to total \$24.8 million in 2024. The budget was calculated based on the allocation from the State. The LGF is supported by 1.7% of general tax revenue collected by the State. The 2024 budget assumed \$26.5 million in Local Government Fund (LGF) revenue.



**Interest Earnings**

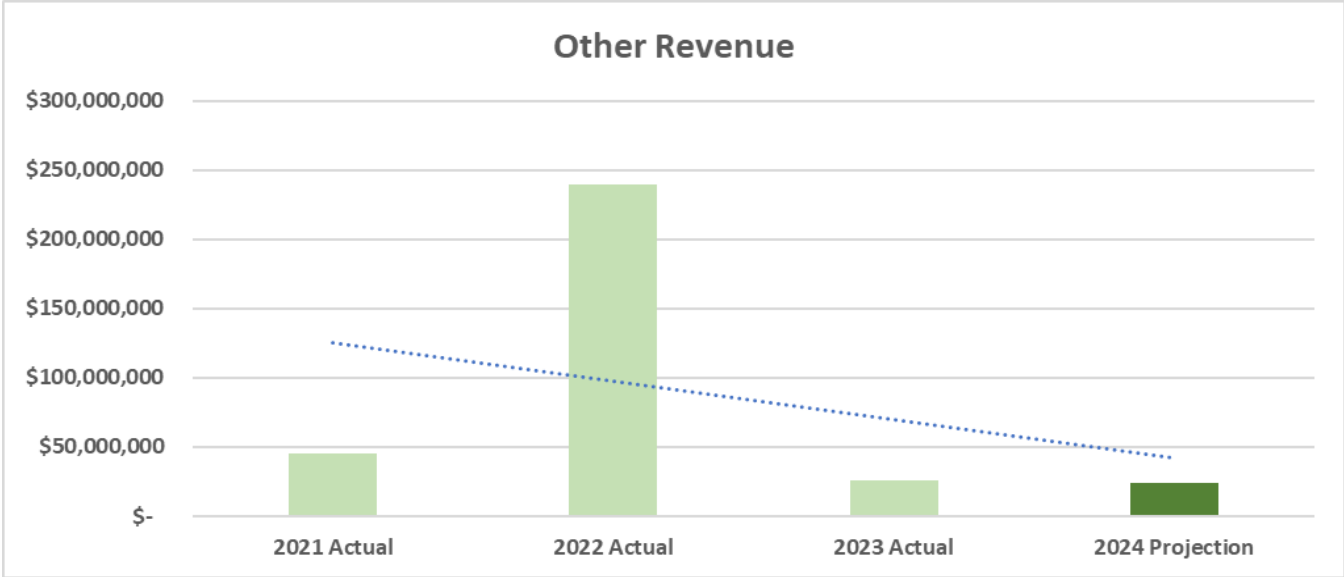
**Interest Earnings** are estimated to total \$34.6 million in 2024, which is \$18.9 million or 120.9% more than what was estimated in the budget. As of June 30, 2024, the value of the County’s investment portfolio totals \$1.2 billion.



**Other Revenue/Taxes**

**Other Revenue/Taxes** is projected to total \$24.4 million in 2024, which is \$13,149 or 0.1% less than what was estimated in the budget. This projection includes:

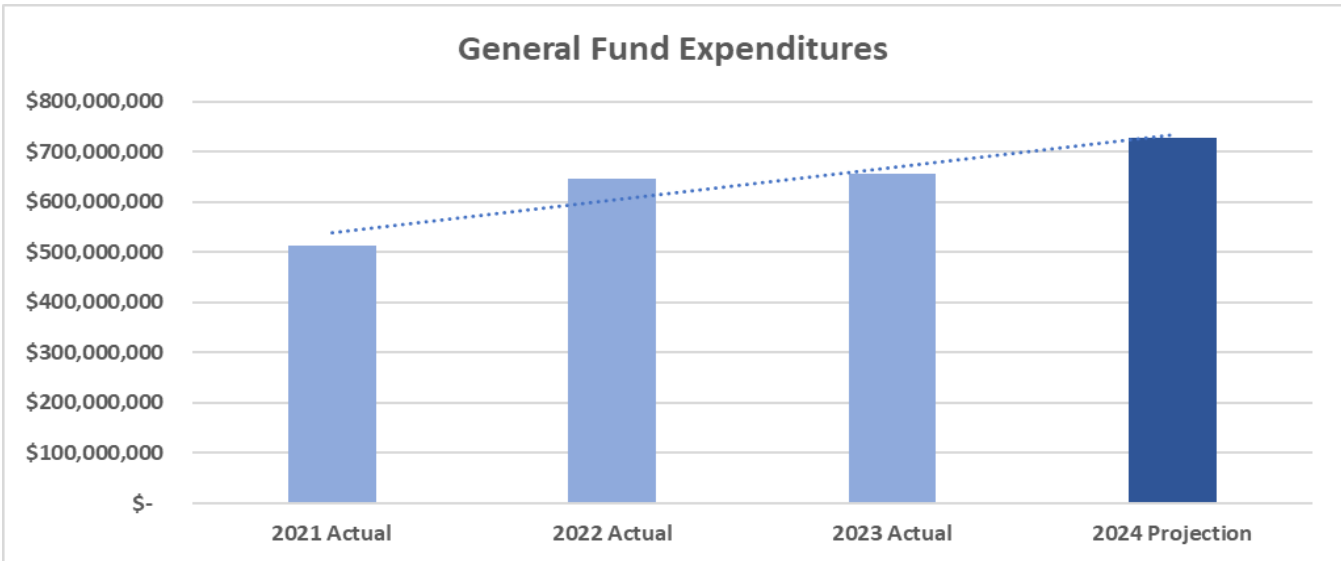
- \$1.7 million combined cash transfer from the Road & Bridge and Sanitary Sewer Funds to repay the advance made from the General Fund for the purchase and renovation of the Harvard Road Garage
- \$1.5 million transfer from the Garage Fund to repay the General Fund for debt service payments on the 2016 Sales Tax Revenue Bonds issued for renovations at the Huntington Park Garage
- \$12.3 million in Bed Taxes
- \$5 million loan repayment on the Lumen project
- \$2 million ARPA reimbursement (*Council District 10*)



**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 \$726.6 million, which is \$14.1 million or 2% over budget. While personal services are projected to end 2024 with a deficit of \$18.5 million or 5.2% more than budget, other expenditures are projected to end 2024 with a surplus of \$5.1 million or 1.8% under budget. **Subsidies** to other funds are **projected to total \$71.6 million** which is \$0.8 million or 1.1% 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	\$353,354,658	\$180,155,766	\$371,826,169	-\$18,471,511	-5.2%
Other Expenditures	\$288,299,246	\$132,942,827	\$283,153,168	\$5,146,077	1.8%
<b>Total Expenditures</b>	<b>\$641,653,904</b>	<b>\$313,098,593</b>	<b>\$654,979,337</b>	<b>-\$13,325,434</b>	<b>-2.1%</b>
<b>Subsidies to Other Funds</b>	<b>\$70,808,991</b>	<b>\$71,590,489</b>	<b>\$71,590,489</b>	<b>-\$781,498</b>	<b>-1.1%</b>



**Departmental Budget Variances**

The departments with significant budget variances include:

**Economic Development - \$ 1.3 million surplus**

This surplus is projected in Personnel and Professional Services. A surplus of \$943k is projected in Personnel due to vacancies including an Administrative Assistant, a Small Business Administrator and three Economic Development Specialist positions. A surplus of \$897k is projected in Professional Services due to underspending of contracts.

**Information Technology - \$1 million surplus**

This surplus is projected in Capital. The entire surplus is due to timing (ordering, receiving and processing) of invoices for budgeted equipment.

**Sheriff - \$18.5 million deficit**

The majority or \$18.3 million of this projected deficit is in Personnel Services. This deficit includes \$7 million in salaries and benefits (due to additional hiring, collective bargaining adjustments and settlement with current and former Corrections Officers) and \$11 million in overtime. The additional hiring beyond budget includes ten Corrections Officers and fifteen Deputy Sheriffs.

**Juvenile Court - \$1.5 million deficit**

This deficit is projected in Personnel Services and Controlled Costs. A deficit of \$1 million is projected in Personnel Services and is due to increased overtime, retroactive collective bargaining adjustments and settlements for current and former Detention Officers. The remainder of the deficit is in Controlled Costs, more specifically security chargebacks.

**Prosecutor’s Office - \$1.7 million surplus**

This surplus is projected on Personnel Services. The Prosecutor’s Office is 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).

**Veterans Service Commission - \$2.1 million surplus**

Larger surpluses are projected in both Personnel Services and Other Expenditures. A surplus of \$0.5 million is projected in Personnel Services due to vacancies (one Service Officers, one Outreach Coordinator and three administrative positions). A surplus of \$1.6 million is projected on Other Expenditures including Client Services \$1.2 million (rent, utilities, and home repair) and Other Operating \$0.4 million (advertising, utilities and supplies).

**Subsidies to Other Funds**

General Fund subsidies to other County funds are projected to total \$71.6 million in 2024, which is \$0.8 million or 1.1% more than budget. This deficit resulted from the following:

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

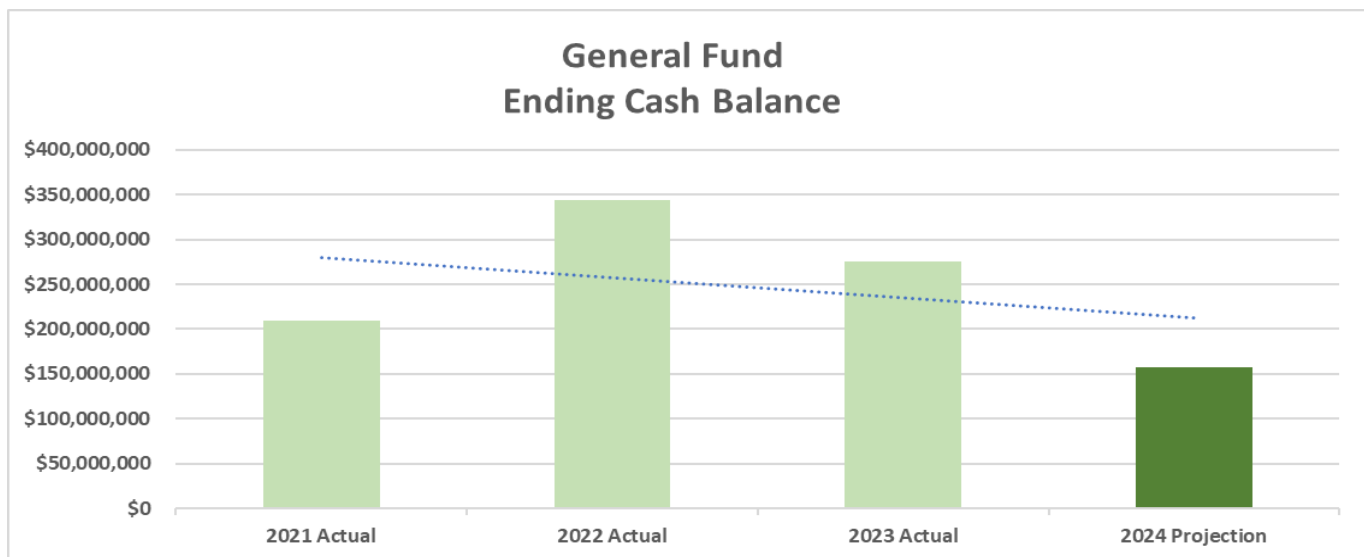
**Reserves on Balance**

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

**Ending Cash Balance**

The 2024 General Fund revenue and expenditures are projected to total \$610.7 million and \$726.5 million, respectively. The ending cash balance in the General Fund is projected to total \$159 million, which is \$11.8 million over the cash reserve requirement. As of the 2<sup>nd</sup> quarter, the County is in compliance with Section 706.01 of the County Code, which requires a minimum of 25% of last year’s expenditures.

General Fund	2024 Budget	2024 Actual	2024 Projection	Budget Variance
<b>Beginning Cash Balance</b>	<b>\$274,936,187</b>	<b>\$274,936,187</b>	<b>\$274,936,187</b>	<b>\$0</b>
Operating Revenue	\$600,248,638	\$298,993,189	\$610,675,132	\$10,426,494
Operating Expenditures	\$641,653,904	\$313,098,593	\$654,979,337	<b>-\$13,325,434</b>
Subsidies to Other Funds	\$70,808,991	\$71,590,489	\$71,590,489	<b>-\$781,498</b>
<b>Ending Cash Balance</b>	<b>\$162,721,930</b>	<b>\$189,240,293</b>	<b>\$159,041,493</b>	<b>-\$3,680,437</b>
<b>Cash Reserve Requirement</b>	<b>\$147,204,425</b>	<b>\$147,204,425</b>	<b>\$147,204,425</b>	



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## Health and Human Services Levy Zone

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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 2<sup>nd</sup> Quarter, the Health and Human Service Levy Fund is projected to end the year with an operating surplus – defined as total revenue greater than total expenditures – of \$7.8 million.**

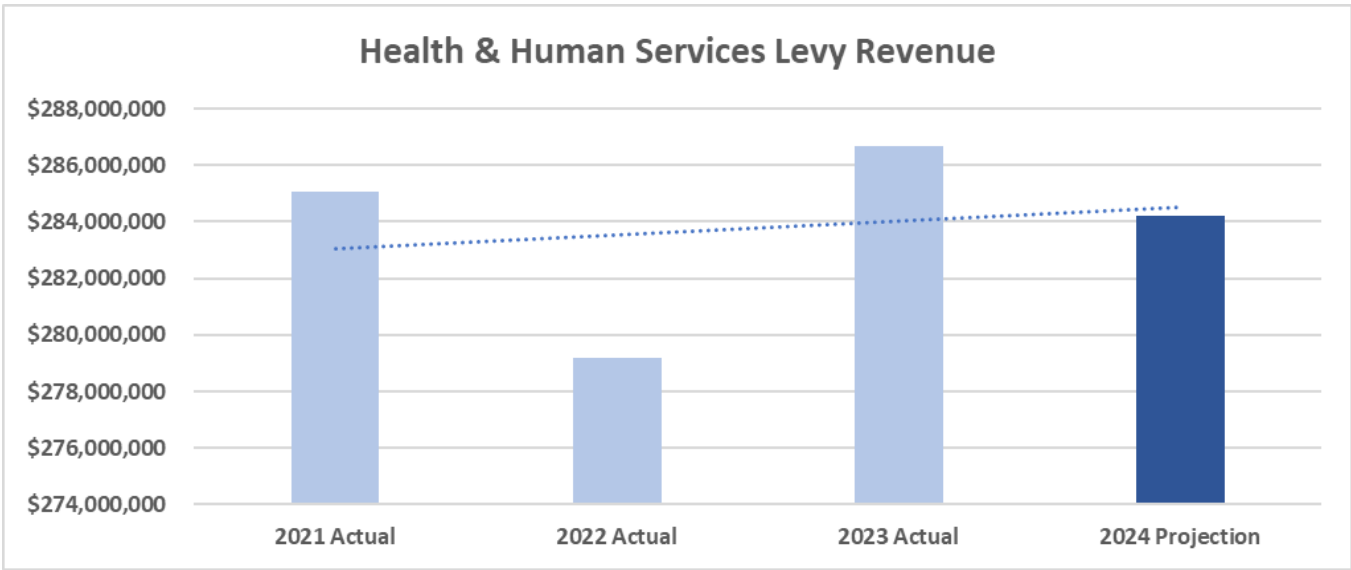
### Revenue Discussion

**Overall revenue is projected to total \$284.2 million**, which is \$3.1 million or 1.1% more than the current budget.

Revenue	2024 Budget	2024 Actual	2024 Projection	Budget Variance	% Variance
Intergovernmental	\$16,065,670	\$8,071,921	\$16,143,843	\$78,173	0.5%
Property Taxes	\$265,010,954	\$147,482,641	\$268,062,625	\$3,051,671	1.2%
<b>Total</b>	<b>\$281,076,624</b>	<b>\$155,554,563</b>	<b>\$284,206,468</b>	<b>\$3,129,844</b>	<b>1.1%</b>

**Property Tax revenue** generated by the County’s two levies is projected to total \$268 million, which is \$3.1 million or 1.2% 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 \$16.1 million, which \$78,173 over 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 \$276.4 million which is \$5.5 million or 2% 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	\$157,774,477	\$272,272,921	\$5,461,891	2.0%
<b>Total Expenditures/Subsidies</b>	<b>\$281,899,816</b>	<b>\$160,227,792</b>	<b>\$276,392,237</b>	<b>\$5,507,579</b>	<b>2.0%</b>

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 \$272.3 million which is \$5.5 million or 2% less than budget. The following are the larger projected subsidy variances from what was assumed in the budget:

**Juvenile Court - \$2.3 million surplus**

The surplus is projected in Personnel Services. This surplus is primarily due to Juvenile Court’s ability to charge eligible salaries and benefits from HHS Levy to grants such as RECLAIM. Lower than expected Controlled Costs are also contributing to this surplus. This projected surplus may result in Juvenile Court receiving less HHS Levy subsidy than budgeted this year.

**HHS-Job & Family Services - \$1 million deficit**

This deficit is projected in Personnel Services. Job & Family Services continues to work significant overtime while attempting to hire additional caseworkers. This division was authorized to hire twenty additional caseworkers

beyond the budgeted level. This deficit may result in the Job & Family Services receiving more HHS Levy subsidy than budgeted this year.

**HHS-Senior & Adult Services - \$1.7 million surplus**

Surpluses are projected in both Personnel Services and Client Services. The projected surplus in Personnel 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 than budgeted this year.

**HHS- FCFC - \$0.6 million surplus**

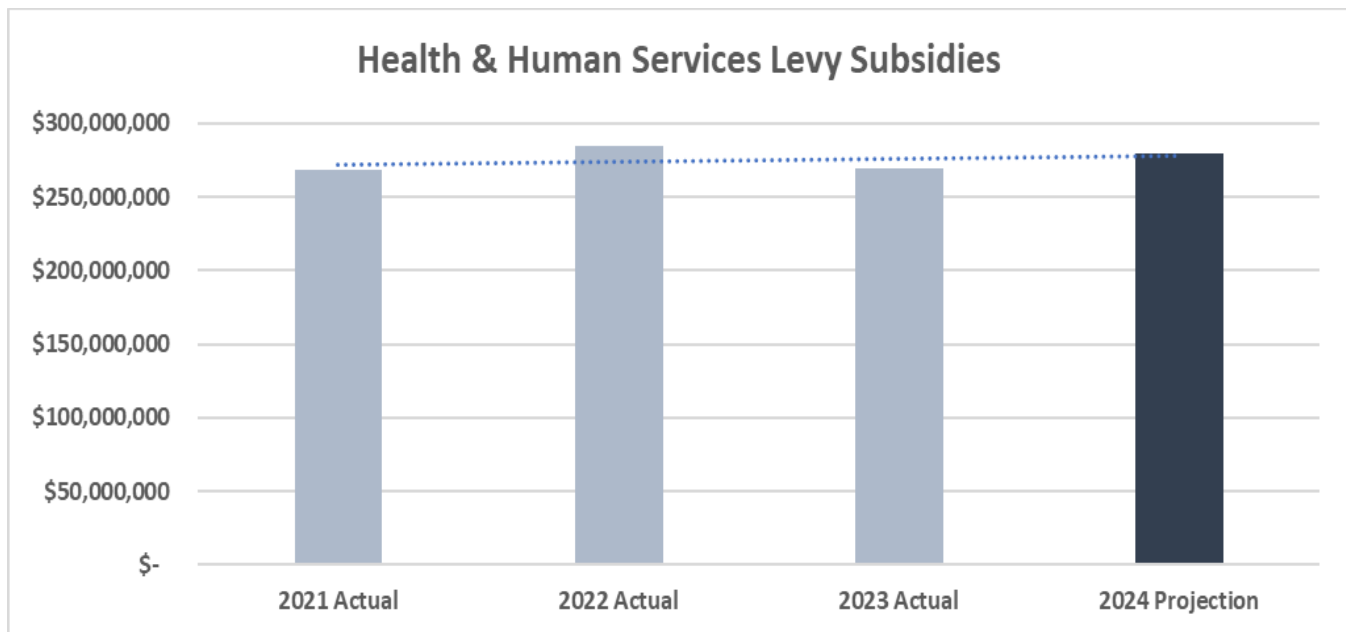
This surplus continues to be projected in Contractual Services. Impacted contracts include CTAG and Starting Point. This surplus may result in Family and Children First Council receiving less HHS Levy subsidy this year.

**HHS- Homeless Services - \$0.9 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 than budgeted 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 than budgeted this year.

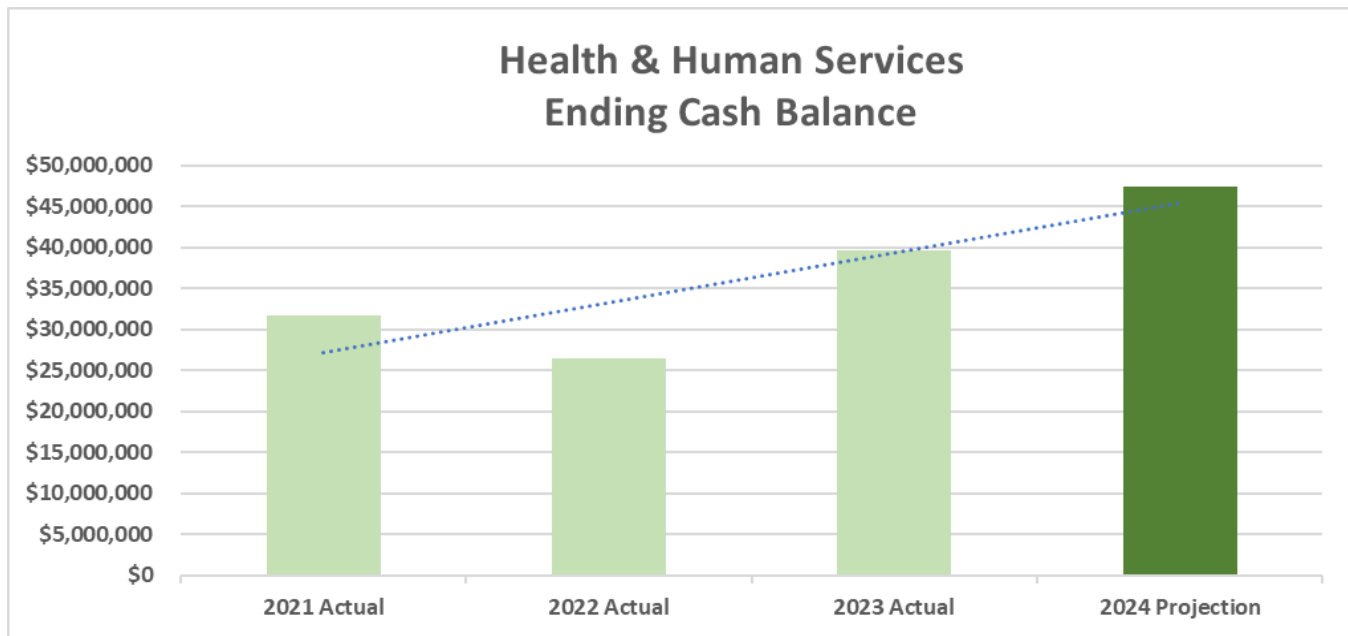


**Ending Cash Balance**

The HHS Levy Fund is projected to end 2024 with a cash balance of \$47.4 million which is \$20 million over the cash reserve requirement. The reserve requirement prescribed in Section 707.01 is 10% of last year’s total

expenditures. Based on 2<sup>nd</sup> quarter estimates, the ending cash balance is projected to be above the reserve requirement.

HHS Levy Fund	2024 Budget	2024 Actual	2024 Projection	Budget Variance
<b>Beginning Cash Balance</b>	<b>\$39,594,966</b>	<b>\$39,594,966</b>	<b>\$39,594,966</b>	<b>\$0</b>
Operating Revenue	\$281,076,624	\$155,554,563	\$284,206,468	\$3,129,844
Expenditures/Subsidies	\$281,899,816	\$160,227,792	\$276,392,237	\$5,507,579
<b>Ending Cash Balance</b>	<b>\$38,771,774</b>	<b>\$34,921,737</b>	<b>\$47,409,197</b>	<b>\$8,637,423</b>
<b>Cash Reserve Requirement</b>	<b>\$27,346,437</b>	<b>\$27,346,437</b>	<b>\$27,346,437</b>	



**All Funds**

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

**Revenue Discussion**

**2024 All Funds revenue is projected to total \$1.747 billion, which is \$18.9 million or 1.1% more than what was estimated in the budget.** Significant variances from budget include:

**General Fund:**

**General Fund Zones - \$10.4 million surplus**

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

**Special Revenue Funds:**

**Health & Human Services Levy Funds - \$3.1 million surplus**

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



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## **Expenditure Discussion**

**All Funds expenditures are projected to total \$1.901 billion in 2024, which is \$56.5 million or 2.9% 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 - \$14.1 million deficit**

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

### **Special Revenue Funds:**

#### **Health & Human Services Levy Funds - \$5.5 million surplus**

Please see Health & Human Services Levy Funds Expenditure Discussion on pages 14-16.

#### **Fiscal - \$8.1 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 expected to be paid in 2024.

#### **Health & Human Services - \$11.2 million surplus**

Surpluses are projected in Child Support, Senior & Adult Services and the Office of Re-Re-Entry. The projected surpluses are primarily in Personne Services and Contractual Services. Child Support is projected to end 2024 with thirteen Support Officer vacancies and Senior & Adults Services is projected to end 2024 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 - \$16.8 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 - \$8.5 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 - \$7.2 million surplus**

This projected surplus is in Personnel, Professional and Client Services. Personnel Services are projected to end with a \$700k surplus due to vacancies and Professional Services are projected to end with \$1.1 million surplus due to underspending on the Diversion Center, risk management, consulting services and judicial services.

Additionally, Client Services such as prevention and treatment, transportation, housing assistance and behavioral programs are projected to end this year with a surplus of \$5.3 million.

**Board of Developmental Disabilities - \$12.2 million surplus**

This surplus is projected in both Personnel Services and Client Services. Personnel Services are expected to end this year with a \$6.7 million surplus due to 30 vacancies. Other Expenditures are projected to end with a \$5.5 million surplus due to lower-than-expected spending across all budget categories including Professional Services \$1.4 million, Controlled Services \$1.2 million and Fiscal Fees \$1 million and Capital \$1.6 million.

**Workforce Development – \$7.3 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.

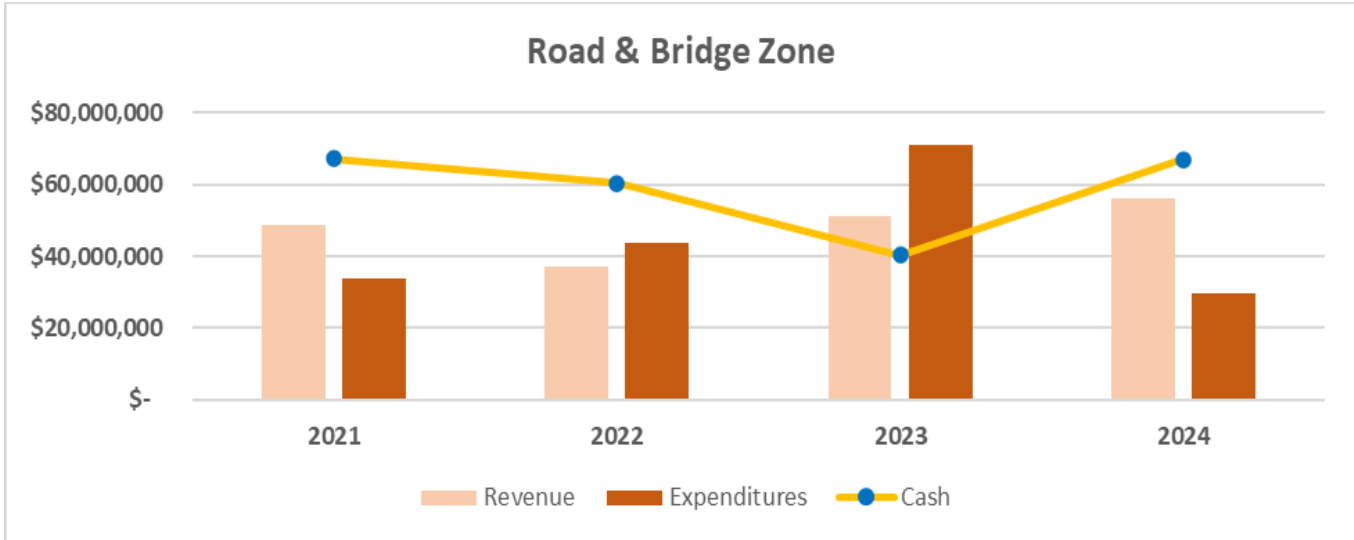
**Ending Cash Balance**

The year-end cash balance on an All Funds basis is projected to total \$913.9 million. There is no statutory requirement related to the cash balance on an All Funds basis.

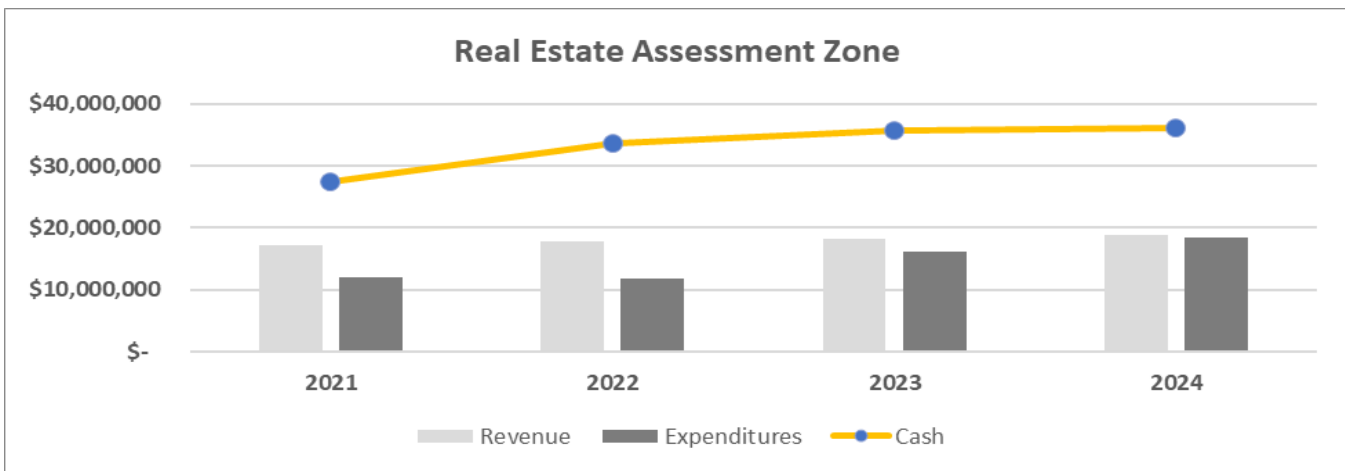
All Funds	2024 Budget	2024 Actual	2024 Projection	Budget Variance
<b>Beginning Cash Balance</b>	<b>\$1,067,977,156</b>	<b>\$1,067,977,156</b>	<b>\$1,067,977,156</b>	<b>\$0</b>
Operating Revenue	\$1,727,844,181	\$886,891,679	\$1,746,742,561	\$18,898,380
Operating Expenditures	\$1,957,332,463	\$956,503,339	\$1,900,865,647	\$56,466,816
<b>Ending Cash Balance</b>	<b>\$838,488,874</b>	<b>\$998,365,496</b>	<b>\$913,854,070</b>	<b>\$75,365,196</b>

**Special Revenue Funds**

**Road and Bridge Zone** – The Road & Bridge zone includes revenues generated from the motor vehicle registration taxes and gasoline tax. The cash balance in this zone at the end of 2022 was \$60.5 million. The 2024 revenue and expenditure projections are \$56.1 million and \$29.6 million, respectively, which result in a projected ending cash balance \$67 million.



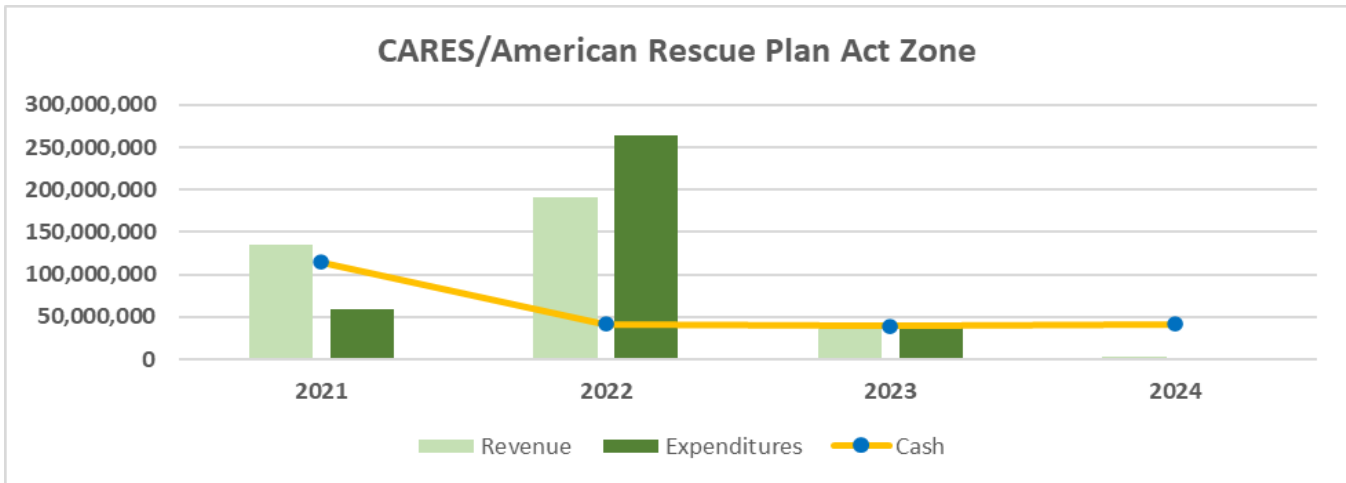
**Real Estate Assessment Zone** - The Real Estate Assessment zone generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. Total revenues and expenses for 2024 are projected to total \$18.9 million and \$18.4 million, respectively. The fund balance is estimated to end 2024 at \$36.1 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**

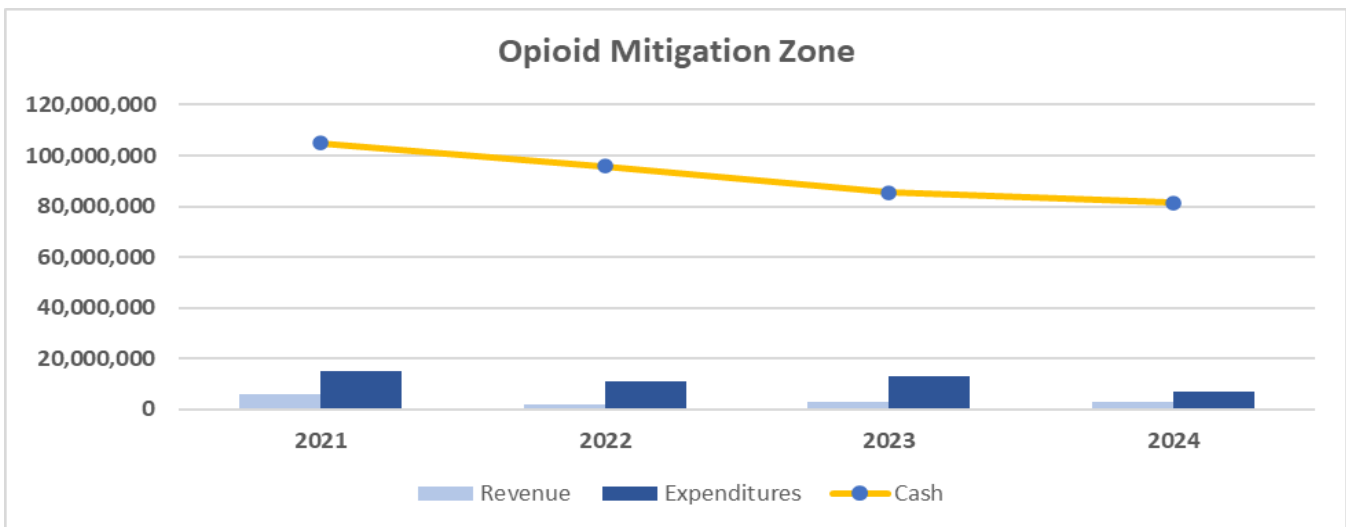
Since 2020, the County received several federal grants totaling \$585.7 million to mitigate the effects of COVID-19. These grants include Coronavirus Relief Fund (CARES), Consolidated Appropriations Act (special emergency rental assistance program), American Rescue Plan Act (ARPA) and Emergency Rescue Rental Assistance (ERAA).

The 2024 revenue and expenditure projections are \$3.7 million and \$2 million, respectively, which result in a projected ending cash balance of \$41.3 million.



### Opioid Mitigation Zone

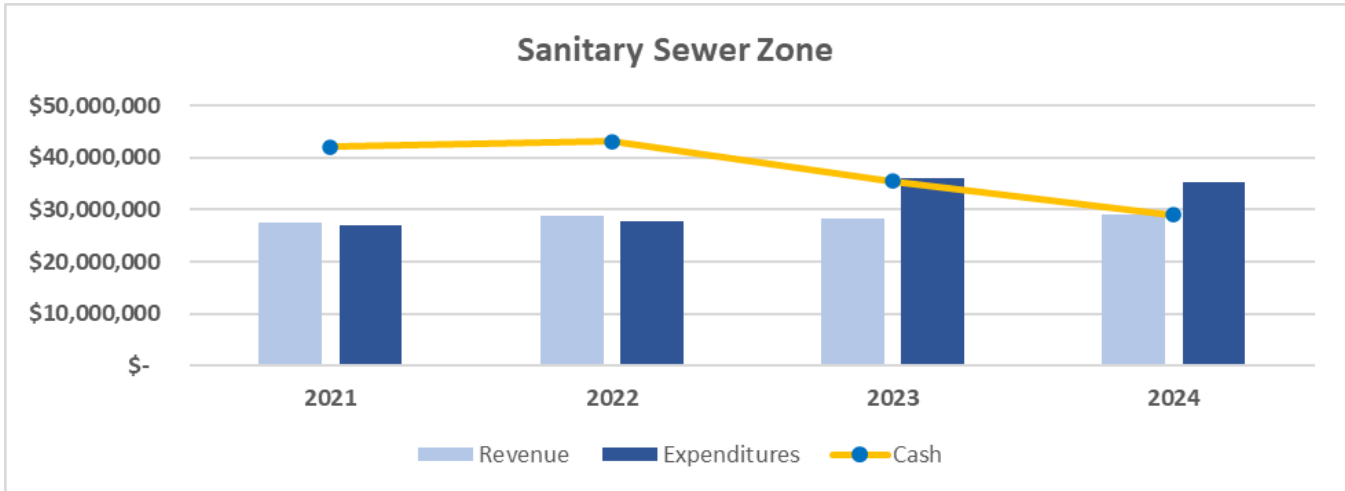
This zone captures the activity associated with the opioid litigation settlement dollars that Cuyahoga County received from 2019 to 2022. Cuyahoga County began 2024 with a cash balance of \$85.5 million. During the first quarter of 2024, Council approved appropriations totaling \$5.8 million in Opioid 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 \$2.8 million and \$6.9 million, respectively, resulting in an ending cash balance of \$81.4 million.



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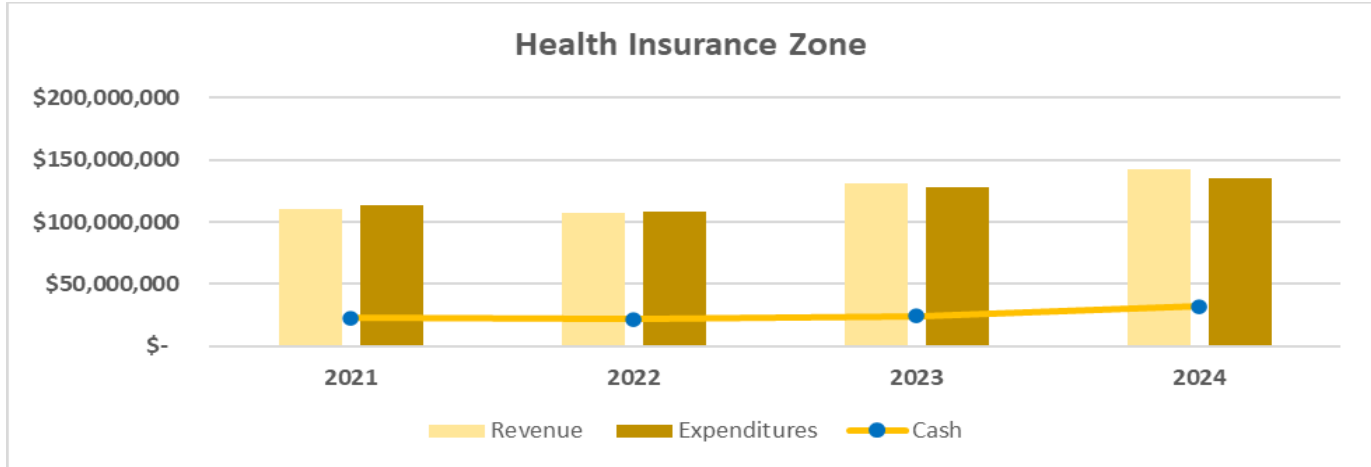
## Enterprise Fund

**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 \$35.3 million, respectively, which result in a projected ending cash balance \$29 million.

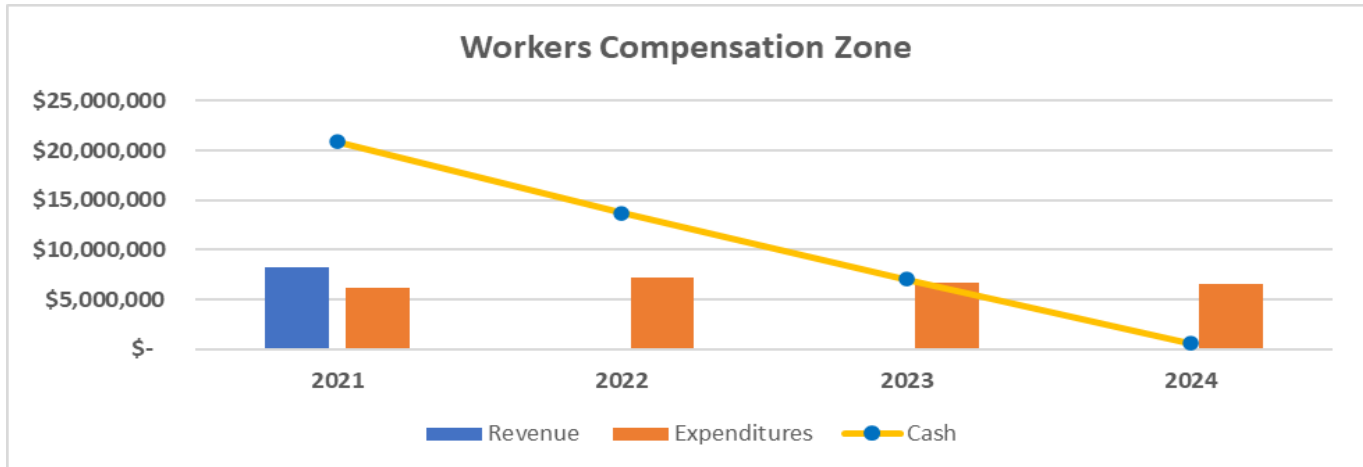


## Internal Service Funds

**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 \$143.1 million, and expenditures are projected to total \$135.1 million. The fund balance is estimated to end 2024 at \$32.2 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 \$6.5 million. The fund balance is estimated to end 2024 at \$0.6 million.



Cuyahoga County  
2024-2028 Budget/Forecast Analysis (2nd 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
<b>Beginning Balance</b>	<b>344,246,539</b>	<b>274,936,187</b>	<b>274,936,187</b>	<b>274,936,187</b>	<b>0</b>	<b>159,041,493</b>	<b>153,195,445</b>	<b>150,454,127</b>	<b>149,265,560</b>
<b>Operating Revenue</b>									
Charges for Services	98,390,740	105,650,856	51,774,995	102,550,721	(3,100,135)	102,775,030	107,334,326	107,008,413	110,862,844
Fines & Forfeitures	7,739,096	9,273,342	3,587,907	7,175,814	(2,097,528)	7,175,814	7,175,814	7,175,814	7,175,814
Interest Earnings	25,849,412	15,646,730	16,292,129	34,565,650	18,918,920	34,324,993	33,810,118	33,397,226	33,364,217
Intergovernmental	74,200,527	71,132,647	39,056,515	74,617,938	3,485,291	76,671,879	77,037,556	77,399,262	77,774,947
Licenses & Permits	83,069	120,720	33,550	83,069	(37,651)	83,069	83,069	83,069	83,069
Other Revenue	13,955,420	13,760,854	4,333,195	12,153,321	(1,607,533)	8,131,845	8,131,845	8,131,845	3,131,845
Other Taxes	12,220,174	10,663,212	4,229,156	12,257,596	1,594,384	12,463,111	12,742,889	12,895,655	13,094,440
Property Tax	34,708,716	36,489,554	19,174,319	36,152,040	(337,514)	42,896,190	43,048,471	43,199,141	46,223,081
Sales Tax	320,235,856	337,510,723	160,511,423	331,118,983	(6,391,740)	340,791,068	344,551,876	353,468,852	363,562,635
<b>Total Operating Revenue</b>	<b>587,383,011</b>	<b>600,248,638</b>	<b>298,993,189</b>	<b>610,675,132</b>	<b>10,426,494</b>	<b>625,312,999</b>	<b>633,915,964</b>	<b>642,759,277</b>	<b>655,272,892</b>
<b>Operating Expenditures</b>									
Personal Services	336,986,231	353,354,658	180,155,766	371,826,169	(18,471,511)	378,259,601	386,753,589	392,361,597	402,719,721
Other Expenditures	253,523,723	288,299,246	132,942,827	283,153,168	5,146,077	183,681,922	183,697,176	183,040,369	185,240,418
<b>Total Operating Expenditure</b>	<b>590,509,954</b>	<b>641,653,904</b>	<b>313,098,593</b>	<b>654,979,337</b>	<b>(13,325,434)</b>	<b>561,941,523</b>	<b>570,450,765</b>	<b>575,401,966</b>	<b>587,960,139</b>
<b>Other Financing Uses</b>	<b>66,183,409</b>	<b>70,808,991</b>	<b>71,590,489</b>	<b>71,590,489</b>	<b>(781,498)</b>	<b>69,217,524</b>	<b>66,206,517</b>	<b>68,545,878</b>	<b>37,222,538</b>
<b>Total Cash Obligations</b>	<b>656,693,363</b>	<b>712,462,895</b>	<b>384,689,082</b>	<b>726,569,826</b>	<b>(14,106,931)</b>	<b>631,159,047</b>	<b>636,657,282</b>	<b>643,947,844</b>	<b>625,182,677</b>
<b>Ending Cash Balance</b>	<b>274,936,187</b>	<b>162,721,930</b>	<b>189,240,293</b>	<b>159,041,493</b>	<b>(3,680,437)</b>	<b>153,195,445</b>	<b>150,454,127</b>	<b>149,265,560</b>	<b>179,355,776</b>
<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>					
<b>Reserves on Cash Balance</b>									
County Hotel	0	7,000,000	0	0		0	0	0	0
<b>Total Reserves on Balance</b>	<b>0</b>	<b>7,000,000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Cuyahoga County  
2024-2028 Budget/Forecast Analysis (2nd 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
<b>County Executive Agencies</b>									
Clerk of Courts	7,988,874	8,175,042	4,310,297	8,900,065	(725,023)	9,004,808	9,111,524	9,220,260	9,331,070
County Executive	2,902,978	4,328,462	2,023,268	3,904,151	424,311	4,058,958	4,375,910	4,468,117	4,569,511
Economic Development	4,644,364	6,675,281	2,415,172	5,410,441	1,264,840	5,446,672	5,483,608	5,521,261	5,559,650
Fiscal	104,555,347	138,415,726	71,861,021	137,688,731	726,995	41,810,787	42,028,816	43,201,125	43,024,200
Housing	227,612	873,791	167,063	886,250	(12,460)	903,191	920,459	938,064	956,015
Human Resources	5,604,912	5,004,031	2,492,329	4,988,292	15,739	5,094,027	5,201,811	5,311,697	5,423,728
Information Technology	27,261,255	28,857,494	10,686,809	27,840,745	1,016,749	29,941,374	29,631,908	29,963,420	30,301,068
Innovation and Performance	748,627	889,936	489,911	866,117	23,819	764,698	780,734	797,068	814,804
Law Department	7,520,974	5,969,664	3,662,723	5,952,342	17,322	6,011,907	6,072,636	6,134,559	6,197,694
Medical Examiner	17,356,811	19,122,445	9,175,161	19,451,321	(328,876)	18,079,621	17,045,847	17,313,042	17,585,438
Public Safety & Justice Services	2,379,048	2,710,493	1,230,787	2,660,771	49,722	2,709,535	2,759,240	2,809,917	2,861,581
Public Works	10,604,011	10,687,447	5,509,677	9,942,908	744,539	10,040,008	10,469,851	10,181,160	11,154,337
Sheriff	173,805,027	166,550,482	84,597,761	185,077,908	(18,527,426)	187,068,251	188,814,848	190,593,734	192,407,719
<b>Total County Executive Agencies</b>	<b>365,599,840</b>	<b>398,260,294</b>	<b>198,621,980</b>	<b>413,570,042</b>	<b>(15,309,748)</b>	<b>320,933,837</b>	<b>322,697,192</b>	<b>326,453,424</b>	<b>330,186,815</b>
<b>Elected Officials</b>									
Common Pleas	62,938,285	67,951,940	33,012,391	67,958,851	(6,911)	69,992,353	70,813,121	71,649,683	72,502,410
County Council	2,550,974	2,700,987	1,248,805	2,551,288	149,699	2,594,726	2,639,005	2,684,145	2,730,166
Court of Appeals	1,177,762	801,077	489,004	1,091,514	(290,437)	1,091,514	1,091,514	1,091,514	1,091,514
Domestic Relations	11,020,228	11,234,259	5,457,147	11,625,178	(390,919)	11,615,895	11,825,875	12,039,928	12,258,154
Juvenile Court	45,683,774	45,935,963	22,957,937	47,421,917	(1,485,954)	48,279,046	49,152,793	50,043,543	50,951,687
Probate Court	7,964,934	8,172,580	3,875,704	8,146,388	26,192	8,307,152	8,471,018	8,638,061	8,808,353
Prosecutor	44,073,115	50,914,127	23,193,759	49,230,654	1,683,473	50,237,057	51,263,004	52,308,951	53,375,345
<b>Total Elected Officials</b>	<b>175,409,071</b>	<b>187,710,933</b>	<b>90,234,747</b>	<b>188,025,791</b>	<b>(314,858)</b>	<b>192,117,743</b>	<b>195,256,330</b>	<b>198,455,825</b>	<b>201,717,629</b>
<b>Boards and Commissions</b>									
Board of Elections	19,499,557	21,024,279	9,561,711	21,553,981	(529,702)	16,972,156	19,974,112	17,350,892	22,281,979
Inspector General	1,106,530	1,180,261	553,734	1,089,633	90,628	1,151,434	1,178,358	1,205,636	1,234,575
Internal Audit	804,810	833,929	405,937	781,315	52,614	756,440	771,859	787,580	803,608
Personnel Review Commission	2,370,620	2,516,318	1,090,556	2,396,774	119,544	2,443,062	2,499,446	2,558,629	2,618,929
Planning Commission	2,120,717	2,097,819	1,035,924	2,172,755	(74,936)	2,221,589	2,271,373	2,322,135	2,373,889
Public Defender	17,650,267	19,053,527	9,072,438	18,538,267	515,260	18,915,283	19,299,623	19,691,457	20,090,952
Soldiers and Sailors Monument	252,936	213,141	117,782	225,896	(12,755)	229,883	233,948	238,090	242,319
Veterans Service Commission	5,695,606	8,763,403	2,403,784	6,624,884	2,138,519	6,200,096	6,268,524	6,338,298	6,409,444
<b>Total Board and Commissions</b>	<b>49,501,042</b>	<b>55,682,677</b>	<b>24,241,867</b>	<b>53,383,505</b>	<b>2,299,172</b>	<b>48,889,943</b>	<b>52,497,243</b>	<b>50,492,717</b>	<b>56,055,695</b>
<b>Total General Fund</b>	<b>590,509,954</b>	<b>641,653,904</b>	<b>313,098,593</b>	<b>654,979,337</b>	<b>(13,325,434)</b>	<b>561,941,523</b>	<b>570,450,765</b>	<b>575,401,966</b>	<b>587,960,139</b>



Cuyahoga County  
 2024-2028 Budget/Forecast Analysis (2nd 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	160,778	160,778	(27,299)	152,600	45,197	51,381	42,256
Community Redevelopment Debt Service	276,196	268,610	266,072	266,072	2,538	270,094	274,275	273,334	275,518
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	10,140,538	10,140,538	0	10,013,754	9,963,389	9,911,039	9,844,246
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	2,550,000	2,557,500	2,557,500	2,557,500	0	2,282,500	2,557,500	1,957,500	2,557,500
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
Emergency Management	811,774	859,586	859,586	859,586	0	879,576	901,565	924,104	947,207
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	10,000,000	10,000,000	10,000,000	0	10,000,000	10,000,000	10,000,000	10,000,000
Dog & Kennel	199,400	210,000	210,000	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	175,000	175,000	0	175,000	175,000	175,000	175,000
Challenge Loan Program	1,250,000	250,000	250,000	250,000	0	0	0	0	0
27th Pay Reserve	786,625	802,358	802,358	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
<b>Cash Transfers:</b>									
Healthy Urban Tree Canopy	1,383,568	950,000	950,000	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	3,800,000	3,800,000	0	3,800,000	3,800,000	3,800,000	3,800,000
Community Development Supplemental Grant	0	1,500,000	1,500,000	1,500,000	0	0	0	0	0
RTA Bus Pass	0	200,000	200,000	200,000	0	0	0	0	0
Sustainability Projects Fund	100,000	0	0	0	0	0	0	0	0
VAWA Grant	5,149	6,408	6,408	6,408	0	0	0	0	0
<b>Total General Fund Subsidies</b>	<b>66,183,410</b>	<b>70,808,991</b>	<b>71,590,489</b>	<b>71,590,489</b>	<b>(781,498)</b>	<b>69,217,524</b>	<b>66,206,517</b>	<b>68,545,878</b>	<b>37,222,538</b>

Cuyahoga County  
 2024-2028 Budget/Forecast Analysis (2nd 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
<b>Beginning Balance</b>	26,405,596	39,594,966	39,594,966	39,594,966	0	47,409,197	48,284,353	47,323,236	43,341,613
<b>Operating Revenue</b>									
Intergovernmental	15,909,112	16,065,670	8,071,921	16,143,843	78,173	16,143,843	16,143,843	16,143,843	16,143,843
Property Tax	270,744,625	265,010,954	147,482,641	268,062,625	3,051,671	268,062,625	268,062,625	268,062,625	268,062,625
<b>Total Operating Revenue</b>	<b>286,653,737</b>	<b>281,076,624</b>	<b>155,554,563</b>	<b>284,206,468</b>	<b>3,129,844</b>	<b>284,206,468</b>	<b>284,206,468</b>	<b>284,206,468</b>	<b>284,206,468</b>
<b>Operating Expenditures</b>									
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
<b>Total Operating Expenditures</b>	<b>4,560,359</b>	<b>4,165,004</b>	<b>2,453,315</b>	<b>4,119,316</b>	<b>45,688</b>	<b>4,119,316</b>	<b>4,119,316</b>	<b>4,119,316</b>	<b>4,119,316</b>
<b>Other Financing Uses</b>	<b>268,904,008</b>	<b>277,734,812</b>	<b>157,774,477</b>	<b>272,272,921</b>	<b>5,461,891</b>	<b>279,211,996</b>	<b>281,048,270</b>	<b>284,068,775</b>	<b>287,141,012</b>
<b>Total Cash Obligations</b>	<b>273,464,367</b>	<b>281,899,816</b>	<b>160,227,792</b>	<b>276,392,237</b>	<b>5,507,579</b>	<b>283,331,312</b>	<b>285,167,586</b>	<b>288,188,091</b>	<b>291,260,328</b>
<b>Ending Cash Balance</b>	<b>39,594,966</b>	<b>38,771,774</b>	<b>34,921,737</b>	<b>47,409,197</b>	<b>8,637,423</b>	<b>48,284,353</b>	<b>47,323,236</b>	<b>43,341,613</b>	<b>36,287,753</b>
<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 (2nd Quarter)  
Health and Human Services Levy Subsidies

	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
<b>HHS Levy Subsidy</b>									
<b>HHS Levy Revenue</b>									
HHS 4.8 Mill Levy	140,150,884	136,565,493	75,303,119	138,101,237	1,535,744	138,101,237	138,101,237	138,101,237	138,101,237
HHS 4.7 Mill Levy	146,502,853	144,511,131	80,251,444	146,105,232	1,594,101	146,105,232	146,105,232	146,105,232	146,105,232
<b>Total HHS Levy Revenue</b>	<b>286,653,737</b>	<b>281,076,624</b>	<b>155,554,563</b>	<b>284,206,468</b>	<b>3,129,844</b>	<b>284,206,468</b>	<b>284,206,468</b>	<b>284,206,468</b>	<b>284,206,468</b>
<b>HHS Levy Subsidies</b>									
ADAMHS	43,463,660	41,000,000	20,500,000	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	10,842,690	19,343,378	2,342,001	21,997,807	22,437,763	22,886,518	23,344,248
Common Pleas-TASC	1,427,410	1,191,373	595,687	1,291,373	(100,000)	1,220,659	1,245,072	1,269,974	1,295,375
Family Justice Center	159,882	393,586	196,793	391,331	2,255	398,408	406,376	414,504	422,795
HHS Administration	2,872,324	3,242,012	1,621,006	3,242,012	0	3,213,914	3,252,692	3,317,746	3,384,101
HHS CJFS	12,942,011	7,503,415	4,353,012	8,535,327	(1,031,912)	8,535,065	8,535,065	8,535,065	8,535,065
HHS CSEA	5,089,644	7,704,824	3,852,412	7,740,492	(35,668)	7,892,164	8,050,007	8,211,007	8,375,551
HHS DCFS	89,415,966	89,624,445	44,812,223	89,207,124	417,321	88,531,638	89,416,954	90,319,978	91,232,120
HHS DSAS	24,057,194	25,900,092	12,950,046	24,208,215	1,691,877	26,301,601	26,827,633	27,364,186	27,911,470
HHS Early Childhood	16,311,277	17,870,926	8,935,463	17,674,577	196,349	17,893,482	18,251,352	18,616,379	18,988,707
HHS FCFC	4,706,379	5,247,002	2,623,501	4,661,085	585,917	5,272,701	5,276,155	5,381,678	5,489,311
HHS Homeless	9,498,428	14,314,847	7,157,424	13,390,001	924,846	14,831,968	14,108,607	14,390,780	14,678,596
HHS Other Programs	338,060	204,264	102,132	194,046	10,218	204,264	208,349	212,516	216,706
HHS Re-Entry	2,541,205	2,771,165	1,385,583	2,280,755	490,410	2,785,596	2,841,308	2,898,134	2,956,097
MetroHealth	32,472,000	35,000,000	35,000,000	35,000,000	0	35,000,000	35,000,000	35,000,000	35,000,000
Ohio State Extension	222,300	222,300	222,300	222,300	0	222,300	222,300	222,300	222,300
Public Safety-Witness Victims	2,238,138	2,469,949	1,234,975	2,501,672	(31,723)	2,513,411	2,563,679	2,614,953	2,667,252
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	381,601	389,233	389,233	389,233	0	397,018	404,958	413,057	421,318
<b>Total HHS Levy Subsidies</b>	<b>268,904,008</b>	<b>277,734,812</b>	<b>157,774,477</b>	<b>272,272,921</b>	<b>5,461,891</b>	<b>279,211,996</b>	<b>281,048,270</b>	<b>284,068,775</b>	<b>287,141,012</b>
<b>Operating Surplus/Deficit</b>	<b>17,749,729</b>	<b>3,341,812</b>	<b>(2,219,914)</b>	<b>11,933,547</b>	<b>(2,332,047)</b>	<b>4,994,472</b>	<b>3,158,198</b>	<b>137,693</b>	<b>(2,934,544)</b>

Cuyahoga County  
2024-2028 Budget/Forecast Analysis (2nd 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
<b>Beginning Balance</b>	<b>1,151,262,002</b>	<b>1,067,977,156</b>	<b>1,067,977,156</b>	<b>1,067,977,156</b>	<b>0</b>	<b>913,854,070</b>	<b>878,809,814</b>	<b>850,949,213</b>	<b>825,124,469</b>
<b>Operating Revenue</b>									
Charges for Services	357,050,045	376,790,298	177,864,953	398,785,255	21,994,957	406,215,457	416,801,248	422,480,870	432,464,577
Fines & Forfeitures	11,781,062	14,759,712	5,526,290	14,359,830	(399,882)	14,505,612	14,505,612	14,505,612	14,505,612
Interest Earnings	41,238,692	17,145,140	22,231,400	37,172,922	20,027,782	36,912,265	36,377,390	35,964,498	35,931,489
Intergovernmental	512,349,358	439,135,571	230,752,876	415,329,767	(23,805,804)	402,907,450	403,068,488	403,296,834	403,625,827
Licenses & Permits	2,764,170	1,466,611	774,047	1,862,270	395,659	1,862,270	1,862,270	1,862,270	1,862,270
Other Revenue	38,738,654	27,563,887	12,023,630	24,058,279	(3,505,608)	19,904,299	19,904,299	19,904,299	14,904,299
Other Taxes	87,634,392	101,964,797	42,949,156	89,846,274	(12,118,523)	90,344,098	90,934,177	91,405,162	90,630,389
Property Tax	414,521,229	400,849,091	228,384,058	423,550,630	22,701,539	432,440,289	432,641,023	432,839,633	436,825,736
Sales Tax	331,589,769	348,169,074	166,385,270	341,777,334	(6,391,740)	345,821,681	354,795,370	363,715,189	373,099,040
<b>Total Operating Revenue</b>	<b>1,797,667,371</b>	<b>1,727,844,181</b>	<b>886,891,679</b>	<b>1,746,742,561</b>	<b>18,898,380</b>	<b>1,750,913,421</b>	<b>1,770,889,877</b>	<b>1,785,974,367</b>	<b>1,803,849,239</b>
<b>Operating Expenditures</b>									
Personal Services	687,936,241	712,186,818	359,734,559	718,221,768	(6,034,950)	729,154,864	744,285,979	756,243,329	773,193,418
Other Expenditures	1,193,015,976	1,245,145,645	596,768,780	1,182,643,879	62,501,766	1,056,802,813	1,054,464,499	1,055,555,782	1,026,292,022
<b>Total Operating Expenditures</b>	<b>1,880,952,217</b>	<b>1,957,332,463</b>	<b>956,503,339</b>	<b>1,900,865,647</b>	<b>56,466,816</b>	<b>1,785,957,677</b>	<b>1,798,750,478</b>	<b>1,811,799,111</b>	<b>1,799,485,440</b>
<b>Total Cash Obligations</b>	<b>1,880,952,217</b>	<b>1,957,332,463</b>	<b>956,503,339</b>	<b>1,900,865,647</b>	<b>56,466,816</b>	<b>1,785,957,677</b>	<b>1,798,750,478</b>	<b>1,811,799,111</b>	<b>1,799,485,440</b>
<b>Ending Cash Balance</b>	<b>1,067,977,156</b>	<b>838,488,874</b>	<b>998,365,496</b>	<b>913,854,070</b>	<b>75,365,196</b>	<b>878,809,814</b>	<b>850,949,213</b>	<b>825,124,469</b>	<b>829,488,268</b>
<b>Reserves on Cash Balance</b>									
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
<b>Total Reserves on Balance</b>	<b>0</b>	<b>7,750,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>

**Cuyahoga County**  
**2024-2028 Budget/Forecast Analysis (2nd 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
<b>County Executive Agencies</b>									
Executive	16,120,973	10,909,403	5,529,902	11,073,796	(164,393)	11,305,406	11,420,982	11,513,189	11,614,583
Clerk of Courts	7,988,874	8,175,042	4,310,297	8,900,065	(725,023)	9,004,808	9,111,524	9,220,260	9,331,070
Development	57,596,440	19,165,706	6,907,577	12,767,967	6,397,739	12,805,524	12,843,813	12,882,842	12,922,636
Fiscal	293,712,854	359,940,225	175,884,590	351,117,637	8,822,588	248,716,096	248,488,614	251,391,913	219,968,261
Health and Human Services	384,667,744	405,719,937	194,386,246	394,484,678	11,235,260	394,992,270	396,960,125	399,992,644	402,874,170
Housing	227,612	10,693,930	4,317,280	12,414,833	(1,720,903)	12,447,961	12,481,637	12,516,150	12,551,249
Human Resources	140,722,264	149,118,001	80,906,341	146,665,098	2,452,903	146,804,356	146,946,306	147,091,026	147,238,571
Information Technology	27,701,296	31,907,759	12,139,264	28,502,752	3,405,007	30,610,137	30,313,988	30,659,879	31,012,970
Innovation	748,627	889,936	489,911	866,117	23,819	764,698	780,734	797,068	814,804
Law Department	7,520,974	5,969,664	3,662,723	5,952,342	17,322	6,011,907	6,072,636	6,134,559	6,197,694
Medical Examiner	18,390,778	20,982,525	9,760,247	20,637,507	345,018	19,220,490	18,187,207	18,454,900	18,727,808
Public Safety & Justice Serv.	11,119,697	11,795,607	5,608,025	11,929,196	(133,589)	12,084,114	12,240,074	12,399,054	12,561,115
Public Works	118,017,650	81,323,562	59,879,730	81,061,858	261,704	76,373,665	76,857,434	77,211,571	78,987,753
Public Works-County Airport	1,858,718	1,513,501	974,070	1,718,200	(204,699)	1,732,081	1,746,219	1,760,631	1,775,315
Public Works-Road & Bridge	30,369,387	45,503,831	13,511,512	28,657,861	16,845,970	28,905,372	29,157,663	29,414,845	29,677,029
Public Works-Sanitary Eng.	34,379,152	36,794,879	13,483,281	28,315,561	8,479,318	28,529,775	28,748,045	28,970,478	29,197,173
Sheriff	192,069,686	185,419,341	95,015,111	205,765,936	(20,346,594)	207,941,098	209,876,001	211,846,770	213,856,298
<b>Total County Executive Agencies</b>	<b>1,343,212,728</b>	<b>1,385,822,852</b>	<b>686,766,106</b>	<b>1,350,831,404</b>	<b>34,991,448</b>	<b>1,248,249,758</b>	<b>1,252,233,002</b>	<b>1,262,257,779</b>	<b>1,239,308,499</b>
<b>Elected Officials</b>									
Common Pleas Court	77,966,084	76,916,092	38,345,751	82,932,341	(6,016,249)	81,320,267	82,759,839	83,676,734	84,611,365
Community Based Correction Bd	4,961,721	5,140,216	2,697,634	5,140,216	0	5,140,216	5,140,216	5,140,216	5,140,216
County Council	2,550,974	2,700,987	1,248,805	2,551,288	149,699	2,594,726	2,639,005	2,684,145	2,730,166
Court of Appeals	1,184,010	801,077	489,004	1,091,514	(290,437)	1,091,514	1,091,514	1,091,514	1,091,514
Domestic Relations Court	11,264,607	11,329,434	5,534,759	11,772,936	(443,502)	11,763,653	11,973,633	12,187,686	12,405,912
Juvenile Court	71,973,995	72,894,262	38,061,522	75,121,084	(2,226,822)	76,311,213	77,524,378	78,761,119	80,021,974
Probate Court	9,029,278	9,013,220	4,286,157	8,970,336	42,884	9,058,676	9,222,542	9,389,585	9,559,877
Prosecutor	51,508,925	57,139,393	26,983,085	56,340,282	799,111	57,434,126	58,549,202	59,686,008	60,845,030
<b>Total Elected Officials</b>	<b>230,439,592</b>	<b>235,934,680</b>	<b>117,646,717</b>	<b>243,919,997</b>	<b>(7,985,317)</b>	<b>244,714,391</b>	<b>248,900,329</b>	<b>252,617,007</b>	<b>256,406,054</b>
<b>Boards and Commissions</b>									
ADAMHS Board	79,693,716	95,211,863	44,015,895	88,017,498	7,194,365	88,090,413	88,090,413	88,090,413	88,090,413
Board of Develop. Disabilities	152,158,534	158,118,806	69,833,669	145,880,419	12,238,387	146,924,453	147,988,785	149,073,873	150,180,184
Board of Elections	19,506,801	21,024,279	9,571,699	21,563,969	(539,690)	16,972,156	19,974,112	17,350,892	22,281,979
Board of Revision	2,811,961	2,745,110	1,615,761	2,706,263	38,847	3,024,433	2,937,824	3,075,367	3,161,815
Inspector General	1,160,250	1,244,811	564,102	1,149,633	95,178	1,213,013	1,241,210	1,269,811	1,300,123
Internal Audit	804,810	833,929	405,937	781,315	52,614	756,440	771,859	787,580	803,608
Law Library	403,436	489,644	187,520	410,562	79,082	424,768	384,087	391,985	400,039
Personnel Review Commission	2,370,620	2,516,318	1,090,556	2,396,774	119,544	2,443,062	2,499,446	2,558,629	2,618,929
Planning Commission	2,733,368	3,047,819	1,330,386	2,761,680	286,139	2,810,514	2,860,298	2,911,060	2,962,814
Public Defender	20,364,746	21,589,196	10,354,519	21,253,113	336,083	21,686,179	22,127,657	22,577,742	23,036,624
Soldiers and Sailors Monument	274,038	215,941	117,782	225,896	(9,955)	229,883	233,948	238,090	242,319
Solid Waste Management Dist.	2,140,974	2,896,327	1,057,682	2,716,991	179,336	2,218,118	2,238,984	2,260,585	2,282,596
Veterans Service Commission	5,965,566	8,763,403	2,403,784	6,624,884	2,138,519	6,200,096	6,268,524	6,338,298	6,409,444
Workforce Development	16,911,076	16,877,484	9,541,223	9,625,249	7,252,235	0	0	0	0
<b>Total Board and Commissions</b>	<b>307,299,896</b>	<b>335,574,930</b>	<b>152,090,516</b>	<b>306,114,246</b>	<b>29,460,684</b>	<b>292,993,527</b>	<b>297,617,147</b>	<b>296,924,325</b>	<b>303,770,887</b>
<b>Total All Funds</b>	<b>1,880,952,217</b>	<b>1,957,332,463</b>	<b>956,503,339</b>	<b>1,900,865,647</b>	<b>56,466,816</b>	<b>1,785,957,677</b>	<b>1,798,750,478</b>	<b>1,811,799,111</b>	<b>1,799,485,440</b>

**Cuyahoga County  
Summary of FTEs**

Department	2019	2020	2021	2022	2023	2024	2024	2024	2024-2023
	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget Variance	Actual Variance
<b>County Executive Agencies</b>									
Clerk of Courts	97	92	89	79	82	79	86	7	4
Communications	8	7	6	4	6	11	10	(1)	4
County Executive	4	5	5	4	15	10	10	0	(5)
Development	11	24	33	26	28	27	27	0	(1)
Fiscal Office	247	239	241	223	230	230	224	(6)	(6)
HHS Administration	13	11	9	50	59	61	62	1	3
HHS Children & Family Services	842	798	730	633	691	728	699	(29)	8
HHS Cuyahoga Job & Family Services	784	765	727	700	762	810	781	(29)	19
HHS Cuyahoga Support Enforcement Agency	284	265	248	252	251	258	243	(15)	(8)
HHS Family & Children First Council	8	8	8	7	9	10	9	(1)	0
HHS Invest in Children	10	10	12	8	11	9	10	1	(1)
HHS Office of Homeless Services	4	3	3	5	5	6	5	(1)	0
HHS Office of Reentry	7	5	5	5	4	5	4	(1)	0
HHS Senior & Adult Services	163	154	144	154	162	168	160	(8)	(2)
Human Resources	54	61	49	54	54	44	54	10	0
Information Technology	107	139	113	102	106	103	105	2	(1)
Innovation and Performance	5	4	6	4	4	4	15	11	11
Law Department	19	18	19	20	18	17	21	4	3
Medical Examiner	103	102	108	107	105	110	110	0	5
Public Safety & Justice Services	73	68	67	68	78	76	78	2	0
Public Works - County Airport	8	8	7	6	8	10	9	(1)	1
Public Works - Dog Kennel	17	17	16	17	16	17	17	0	1
Public Works- Facilities Management	576	549	534	322	337	336	343	7	6
Public Works- Road and Bridge	0	0	0	106	113	119	127	8	14
Public Works- Sanitary Engineer	0	0	0	131	127	133	127	(6)	0
Regional Collaboration	2	2	2	2	2	2	2	0	0
Sheriff	1,330	1,279	1,083	1,077	1,162	1,139	1,175	36	13
Sustainability	3	3	2	3	5	4	4	0	(1)
Treasury	40	39	38	36	43	37	46	9	3
<b>Total County Executive Agencies</b>	<b>4,819</b>	<b>4,675</b>	<b>4,304</b>	<b>4,205</b>	<b>4,493</b>	<b>4,563</b>	<b>4,563</b>	<b>0</b>	<b>70</b>
<b>Elected Officials</b>									
County Council	21	21	21	22	22	22	21	(1)	(1)
County Prosecutor	382	368	384	421	415	430	448	18	33
Court of Common Pleas	495	493	469	486	480	493	506	13	26
Domestic Relations Court	89	89	86	85	86	89	86	(3)	0
Juvenile Court	536	516	486	475	481	521	489	(32)	8
Probate Court	78	76	75	76	74	76	76	0	2
<b>Total Elected Officials</b>	<b>1,601</b>	<b>1,563</b>	<b>1,521</b>	<b>1,565</b>	<b>1,558</b>	<b>1,631</b>	<b>1,626</b>	<b>(5)</b>	<b>68</b>
<b>Boards and Commissions</b>									
Board of Developmental Disabilities	1,007	551	521	570	587	575	578	3	(9)
Board of Elections	103	188	90	89	99	96	99	3	0
Board of Revision	24	21	20	23	19	22	20	(2)	1
County Law Library Resource Board	3	3	3	3	3	3	3	0	0
County Planning Commission	16	15	18	18	18	19	21	2	3
Department of Internal Audit	5	5	6	6	6	6	5	(1)	(1)
Inspector General	9	8	9	9	9	9	8	(1)	(1)
Personnel Review Commission	17	16	19	21	20	19	20	1	0
Public Defender	136	134	136	151	154	161	169	8	15
Soil & Water Conservation	12	12	14	15	18	17	18	1	0
Soldiers' and Sailors' Monument	4	3	3	3	5	6	5	(1)	0
Solid Waste Management District	6	7	7	7	7	7	7	0	0
Veterans Service Commission	30	28	30	34	34	35	33	(2)	(1)
Workforce Development	11	11	10	10	11	11	11	0	0
<b>Total Boards and Commissions</b>	<b>1,383</b>	<b>1,002</b>	<b>886</b>	<b>959</b>	<b>990</b>	<b>986</b>	<b>997</b>	<b>11</b>	<b>7</b>
<b>Total</b>	<b>7,803</b>	<b>7,240</b>	<b>6,711</b>	<b>6,729</b>	<b>7,041</b>	<b>7,180</b>	<b>7,186</b>	<b>6</b>	<b>145</b>