



2025

1st Quarter Budget Update



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2025 highlights (as of 1st Quarter):

- Received Certificate of Estimated Resources for 2025
- Approved \$12.2 million in Opioid Mitigation fund appropriations for contracts with Alcohol, Drug Addiction and Mental Health Services (ADAMHS)
- Issued General Obligation Bond Anticipation Notes for the County's contribution for capital repairs at Gateway
- Finalized the separation of the Housing Fund from the Development Fund
- Approved \$5 million in appropriations for the purchase of three parking lots near VEB Building
- Approved \$3.2 million in appropriations for the May Special Primary Election
- Approved \$1.5 million in appropriations for restoration and modernization for the West Side Market

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 (R2024-0407).

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 2025 with an operating deficit of \$50.5 million. This includes \$638.9 million in revenue and \$689.3 million in expenditures. *This estimate includes \$32.6 million in ARPA expenditures. Removing the impact of ARPA, the General Fund is projected to end 2025 with an operating deficit of \$17.9 million.*

Total revenue is projected to total \$638.9 million in 2025, which is \$2.6 million or 0.4%, more than what was anticipated in the budget. **Total Expenditures are projected to total \$689.3 million**, which is \$10.6 million or 1.5% under approved appropriation levels. *This expenditure estimate includes spending of \$32.6 million in ARPA funds that were transferred to the General Fund.*

Revenue Discussion

2025 General Operating Fund revenue is projected to total \$638.9 million. This is \$2.6 million or 0.4% more than what was estimated in the budget. Larger surpluses are projected in Intergovernmental and Other Revenue. Larger deficits are projected in Sales Taxes and Charges for Services. The sections below discuss the performance of each category of revenue to the County's General Operating Fund.

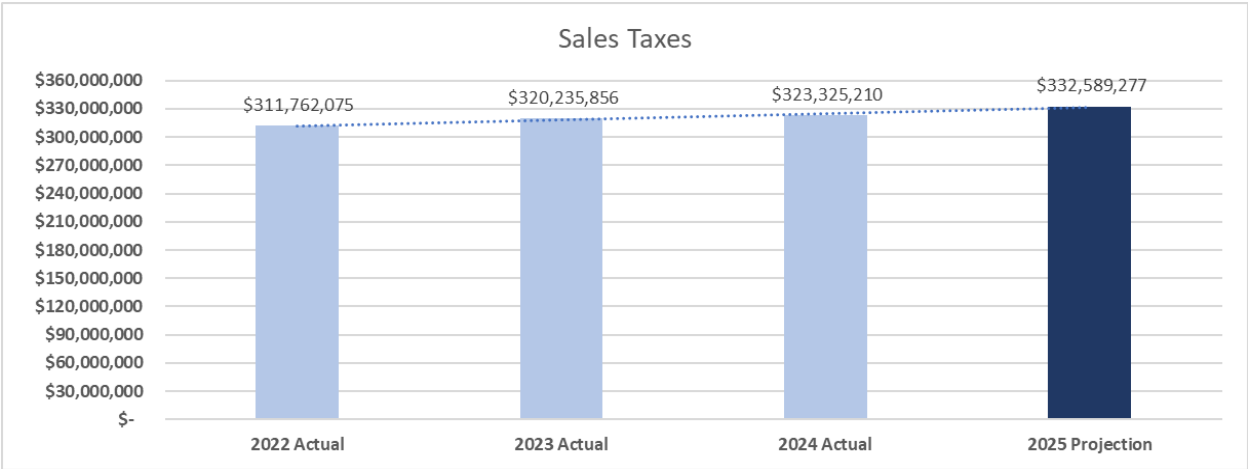
Revenue	2025 Budget	2025 Actual	2025 Projection	Budget Variance	% Variance
Property Tax	\$44,433,902	\$22,849,844	\$43,109,188	-\$1,324,714	-3.0%
Sales & Use	\$337,414,507	\$85,879,203	\$332,589,277	-\$4,825,230	-1.4%
Licenses & Permits	\$120,720	\$13,550	\$71,138	-\$49,582	-41.1%
Fines & Forfeitures	\$12,541,198	\$1,790,980	\$11,241,371	-\$1,299,827	-10.4%
Charges for Services	\$109,969,352	\$19,276,991	\$108,260,202	-\$1,709,150	-1.6%
Intergovernmental	\$71,445,986	\$18,158,728	78,474,670	\$7,028,684	9.8%
Other Revenue	\$24,930,856	\$4,529,630	\$29,188,033	\$4,257,177	17.1%
Interest Earnings	\$35,394,911	\$8,979,440	\$35,917,762	\$522,851	1.5%
Total	\$636,251,432	\$161,478,366	\$638,851,641	\$2,600,209	0.4%

Sales Tax

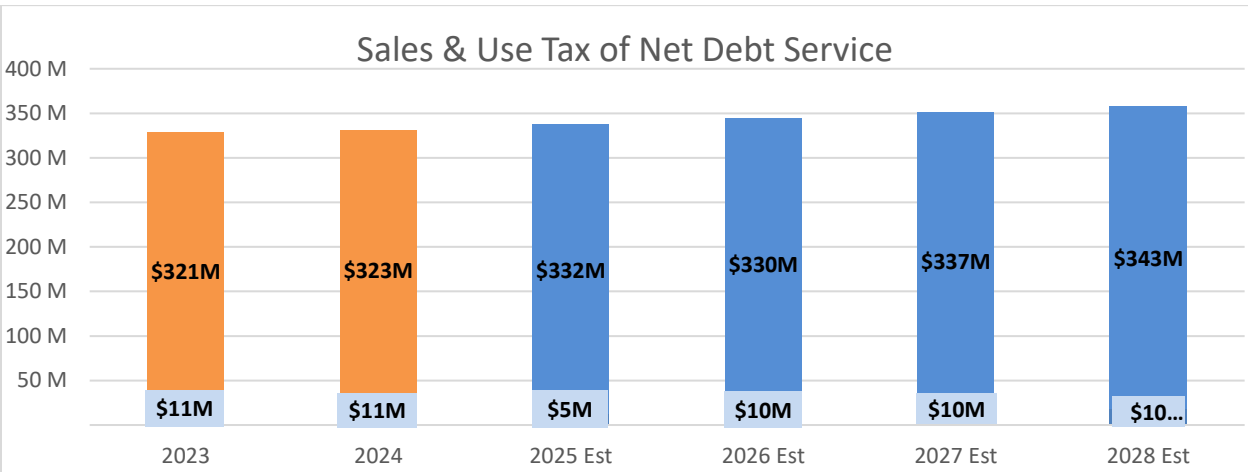
Gross Sales Tax revenue is projected to total \$337.6 million in 2025. This is \$4.8 million or 1.4% less than what was expected in the 2025 budget and \$3.6 million or 1.1% more than 2024. *(Actual Sales Taxes collections through the 1st quarter total \$86.6 million which is a 0.3% increase over the same period last year. Actual Sales Taxes collections through April 2025 total \$113.2 million which is a 1.6% increase over the same period last year).* 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 first applied to Sales Tax debt service required on the 2014, 2016, and 2017 Sales Tax Revenue Bonds.

The remaining Sales Tax revenue that is deposited to the General Operating Fund is estimated to total \$332.6 million in 2025, which is approximately 52% 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 2025 estimate is \$4.8 million or 1.4% less than budget, actual 1st quarter Sales Tax revenue is up \$2 million over 2024. This estimate assumes sales tax increases by 2.8% from 2024.



The portion of sales tax revenue that is allocated to Debt Service totals \$5 million in 2025, which is \$6.3 million less than 2024.



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.

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- **2014 Various Purpose** – debt service is paid solely with sales tax revenue. Debt service due in 2025 is approximately \$2.9 million. 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 2025 is \$759,331. 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 2025 is approximately \$1.5 million and will remain at this 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. Debt service due in 2025 is approximately \$3 million. 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. Debt service due in 2025 is approximately \$1.2 million 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. Debt service due in 2025 is approximately \$5.5 million and remains 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 from 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

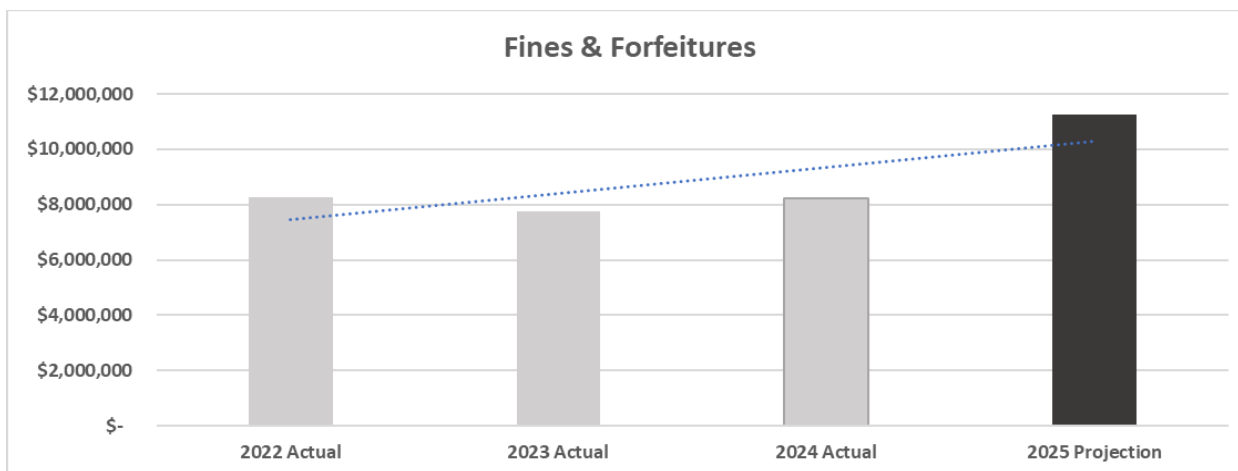
The County's Fiscal Office, through the County Treasurer, collects approximately \$3 billion annually in property tax revenue, the majority of which is distributed to school districts, libraries, and municipalities. Approximately 18% of total taxes collected are retained by the County, 6.0% of which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



Property Tax revenue to the General Fund is estimated to total \$43.1 million which is \$1.3 million or 3.0% less than what was assumed in the budget and \$8 million more than 2024. Property Taxes are generated from a portion of the County’s 1.45 mills (inside millage). The 2025 Tax Budget (R2024-0202) 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 \$11.2 million, which is \$1.3 million or 10.4% less than what was assumed in the budget. The 2025 budget assumed a 5% increase over 2024 but collections continue below normal levels. This revenue is derived primarily from costs and fees collected in the four County Courts and the 8th District State Court of Appeals, which has single jurisdiction in Cuyahoga County. Revenue, therefore, is largely dependent on the number of filings with the clerk. The Clerk of Courts serves as the Clerk for the Court of Common Pleas, Domestic Relations Court, and the 8th District Court of Appeals. By statute, Juvenile and Probate Courts serve as their own clerk. Costs are collected as cases are disposed.



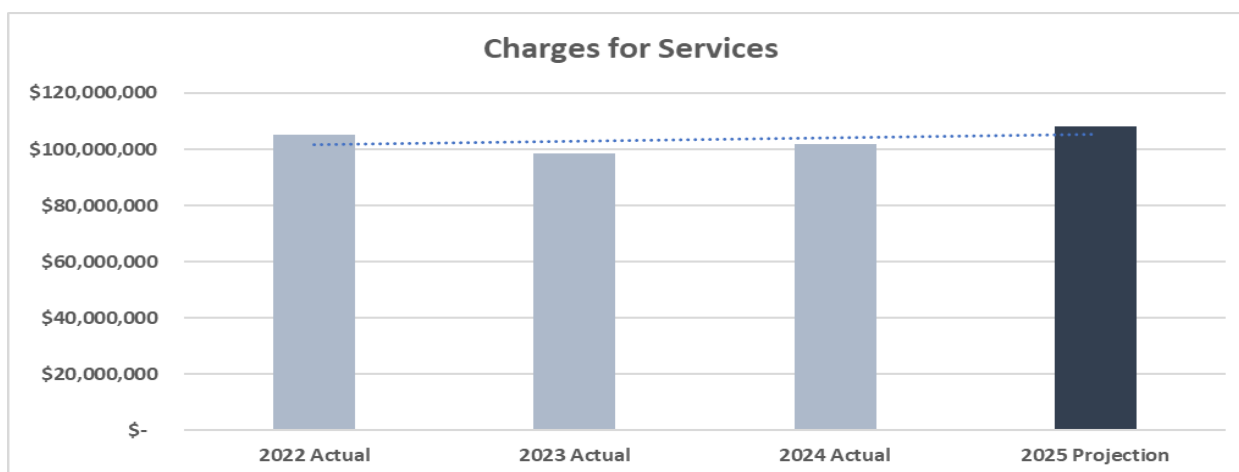
- **Court of Common Pleas** – Civil and Criminal filings totaled 33,076 through the 4th Quarter 2024, a 3% increase over the number of filings during the same period last year. Criminal filings decreased during

this period by 1.2% (approximately 154 cases) compared to 2023, while Civil filings increased by 5.8% (approximately 1,119 cases) during the same time period.

- **Domestic Relations Court** – Filings in Domestic Relations Court are steady through the first three months of the year. First quarter filings are at 1,865 and are on track to exceed 7,460 filings by year end which is comparable to 2024 filings. The Court continues to assist all court parties navigate the court process by using technology and the new Virtual Help Center using guided interviews that are available 24/7 through the court website and phone app. New case filings in the Domestic Violence department are slightly down but we are anticipating that there will be an upward trend in the coming months. The past several years have shown that the number of new Domestic Violence filings have more than doubled when compared to the past 13-year history of the Domestic Violence department. The Navigation Services Department Help Center continues to be busy and has assisted over 2,468 individuals year-to-date. The Court also reports the dispositions on post decree cases are at 93.46% efficiency.
- **Juvenile Court** – As of 1st Quarter, the Clerk’s office processed 1,543 new official case filings which is a significant decrease as compared with the 1st quarter of 2024. The Detention Center had an average daily population of 137.7 youth through the 1st quarter of 2025, which is a decrease from 1st Quarter 2024. Year-to-date abuse, dependency, and neglect filings decreased slightly from 321 in 2024 to 298 in 2025. Home Detention admissions also experienced a slight year-to-date decrease (from 155 in 2024 to 148 so far in 2025). 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 decreasing recidivism. Year-to-date referrals for the EIDC are 703 in 2025 as compared with 751 for the same period in 2024.

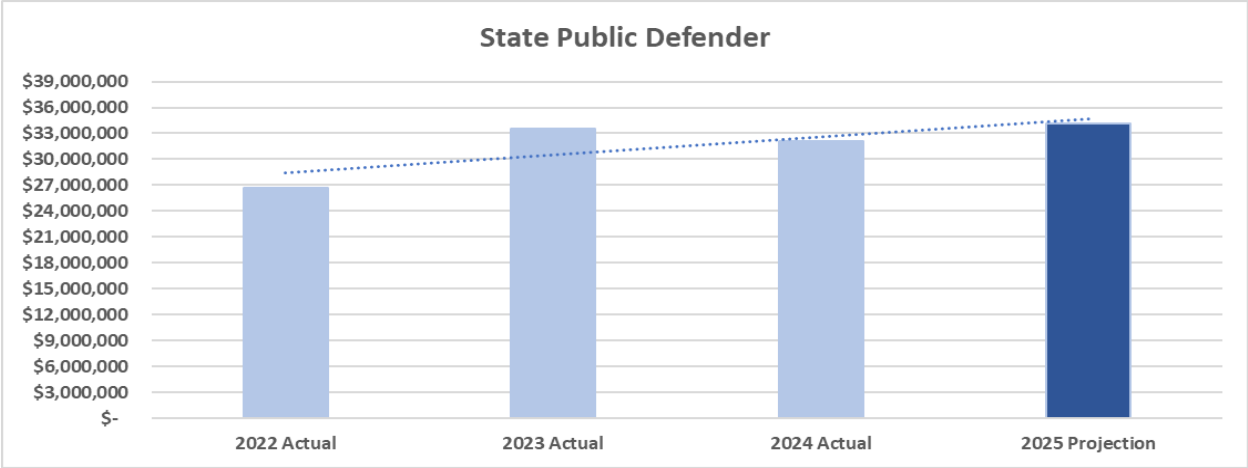
Charges for Services

Charges for Services revenue is projected to total \$108.3 million in 2025, which is \$1.7 million or 1.6% less than what was estimated in the budget and \$6 million more than 2024. This deficit is projected primarily in Conveyance and Recording fees.

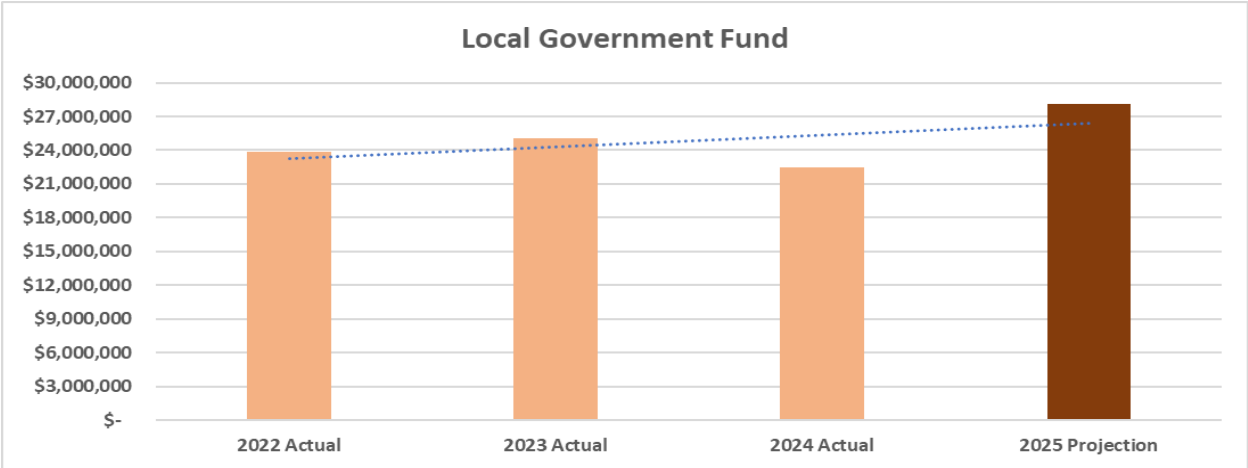


Other Intergovernmental

Other Intergovernmental revenue is projected to total \$78.5 million in 2025, which is \$7 million or 9.8% 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 \$34.1 million. The 2025 budget assumed 78% reimbursement from the State Public Defender’s Office and a budget of \$29.3 million. Starting in January 2025, the State Public Defender increased the reimbursement rate to 93% which is included in the 2025 projection.

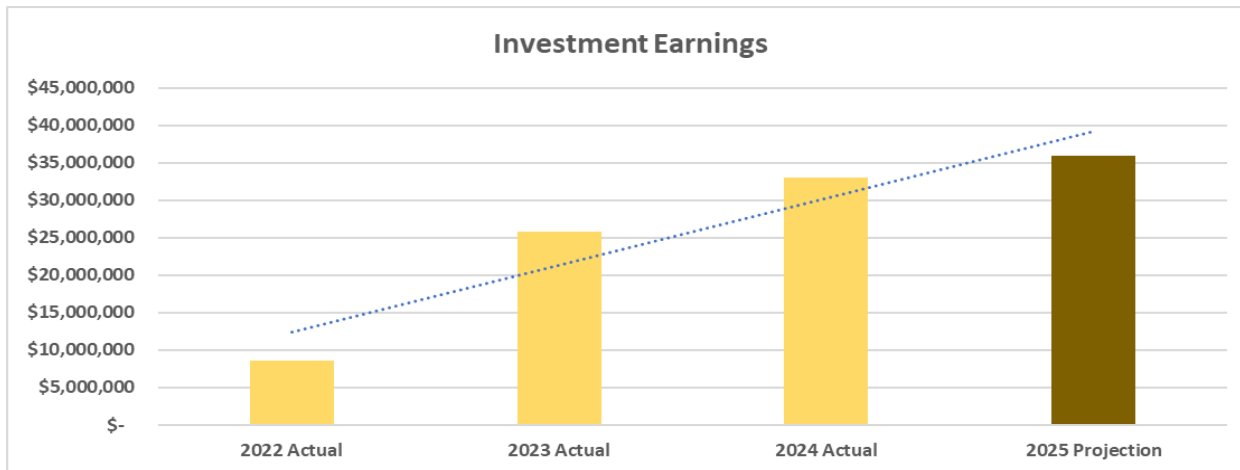


Also included is revenue derived from the **Local Government Fund (LGF)** which is estimated to total \$28.1 million in 2025. The budget was calculated based on the allocation from the State. The LGF is supported by 1.7% of general tax revenue collected by the State. The 2025 budget assumed \$25.6 million in Local Government Fund (LGF) revenue.



Interest Earnings

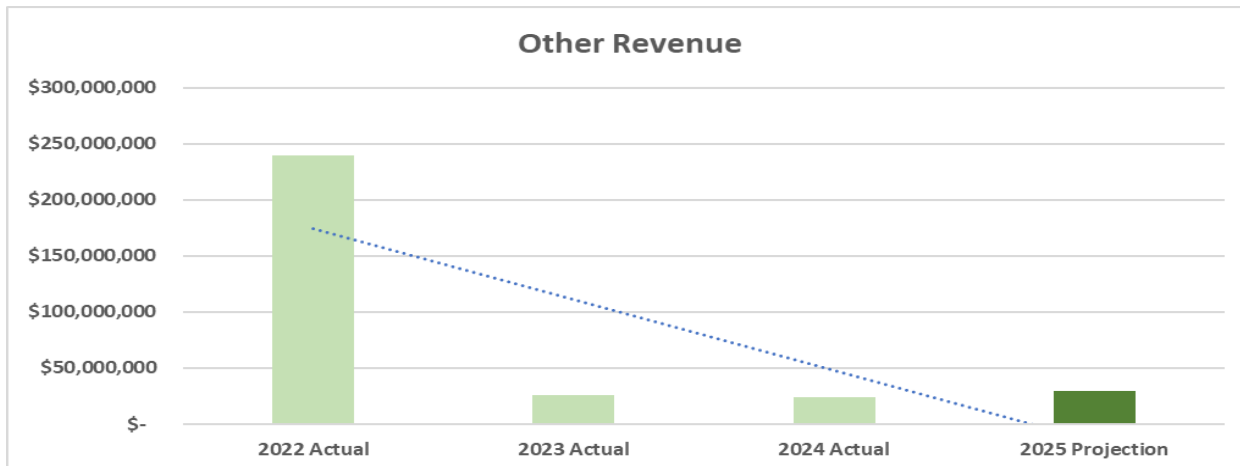
Interest Earnings are estimated to total \$35.9 million in 2025, which is \$0.5 million or 1.5% more than what was estimated in the budget. As of March 31, 2025, the value of the County's investment portfolio totals \$1 billion.



Other Revenue/Taxes

Other Revenue/Taxes is projected to total \$29.2 million in 2025, which is \$4.3 million or 17.1% more than what was estimated in the budget. This projection includes:

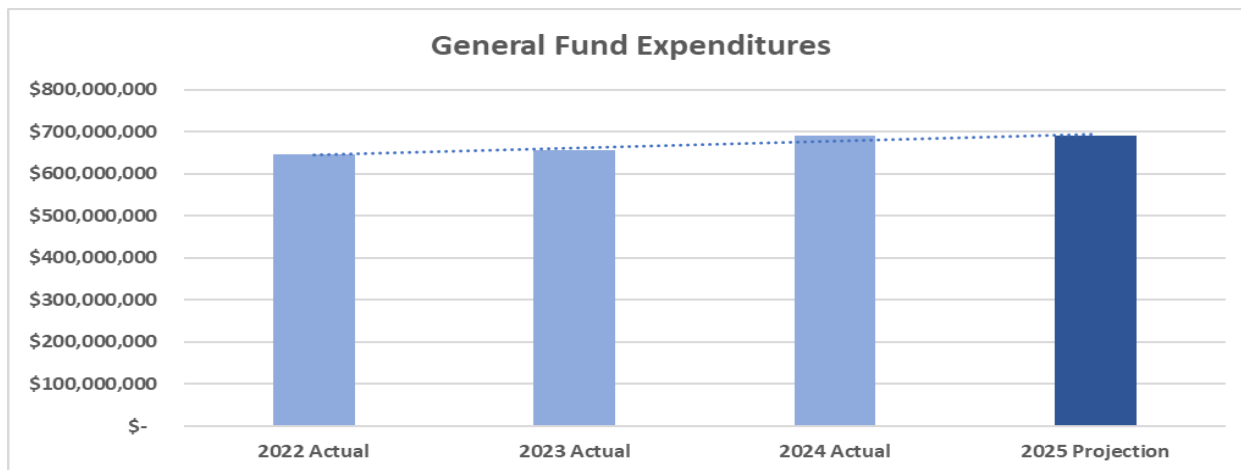
- \$1.7 million combined cash transfer from the Road & Bridge and Sanitary Sewer Funds to repay the advance made from the General Fund for the purchase and renovation of the Harvard Road Garage
- \$1.5 million transfer from the Garage Fund to repay the General Fund for debt service payments on the 2016 Sales Tax Revenue Bonds issued for renovations at the Huntington Park Garage
- \$12.8 million in Bed Taxes
- \$5 million loan repayment on the Lumen project
- \$3 million repayment from 911 Consolidated Shared Service
- \$4.2 million in reimbursements from the Secretary of State for election costs



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 \$612.1 million, which is \$10.6 million or 1.7% under budget. While personal services are projected to end 2025 with a deficit of \$7.6 million or 2% more than budget, other expenditures are projected to end 2025 with a surplus of \$18.2 million or 7.7% under budget. **Subsidies** to other funds are **projected to total \$77.2 million** which is what was assumed in the 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	2025 Budget	2025 Actual	2025 Projection	Budget Variance	% Variance
Personal Services	\$387,143,245	\$106,227,088	\$394,790,350	-\$7,647,105	-2.0%
Other Expenditures	\$235,563,714	\$37,448,960	\$217,343,510	\$18,219,664	7.7%
Total Expenditures	\$622,706,419	\$143,676,048	\$612,133,860	\$10,572,559	1.7%
Subsidies to Other Funds	\$77,202,222	\$43,105,744	\$77,207,395	-\$5,173	0.0%



Departmental Budget Variances

The departments with significant budget variances include:

Economic Development - \$2.5 million surplus

This surplus is projected in Casino Tax funds. Council has only approved one new project in 2025 for the restoration and modernization of the West Side Market leaving a projected surplus of \$2.5 million.

Public Works - \$5.6 million surplus

This surplus is in Hotel Operating budget. The 2025 budget included \$10 million for hotel room renovations. The County Hotel operating account will cover \$6.5 million of the renovations, requiring only \$3.5 million from the County.

Sheriff - \$3.2 million deficit

This projected deficit of \$9.2 million is in Personnel Services which is significantly offset by a projected surplus of \$6 million in Other Expenditures. The \$9.2 million deficit in Personnel Services is due to projected overtime (*overtime makes up \$3.5 million of this deficit*), hiring additional staff (*currently 30 Correction Officers over authorized strength but projected to decrease*) and Collective Bargaining Agreement adjustments. This surplus in Other Expenditures is projected in space maintenance costs and the MetroHealth Health Care contract.

Common Pleas - \$1.3 million surplus

The majority of this surplus or \$1 million is projected in Personnel Services, primarily due to vacancies. The remainder or \$0.3 million is projected in assigned counsel costs.

Juvenile Court – \$1.1 million deficit

This projected deficit of \$1.6 million in Personnel Services which is partially offset by a projected surplus of \$0.5 million in Other Expenditures. The deficit in Personnel Services is primarily due to projected overtime needed to cover 16 vacant Detention Officer positions. The surplus in Other Expenditures is projected in contractual and rehabilitation services for the Detention Center.

Prosecutor's Office - \$1.3 million surplus

This surplus is projected in both Personnel Services and Other Expenditures. A surplus of \$0.8 million is projected in Personnel Services due to vacancies and their effective use of grants (*adjusting eligible salaries and benefits expenditures from the General Fund to grants*). A surplus of \$0.5 million is projected in Other Expenditures, more specifically underspending in computer equipment, expert witness fees and legal counsel.

Board of Elections – \$1.7 million surplus

This surplus of \$1.7 million is primarily in the Other Expenditures budget category. A surplus of \$0.8 million is projected in Election Services and a surplus of \$0.9 million in Lease Payments/Rent (*due to delayed lease payments for 1801 Superior*).

Veterans Services - \$1.8 million surplus

This surplus is in Personnel Services and Client Services. A surplus of \$0.5 million is projected in Personnel Services is due to vacancies (*including 3 Support Officers, 1 Operations Specialist and 1 Office Support Specialist*). Additionally, a surplus of \$1.3 million is projected in Client Services for programs including Hearing Aides, Service Dogs, Occupational Training and Child Care.

Subsidies to Other Funds

General Fund subsidies to other County funds are projected to total \$77.2 million in 2025, which is what was assumed in the budget.

Reserves on Balance

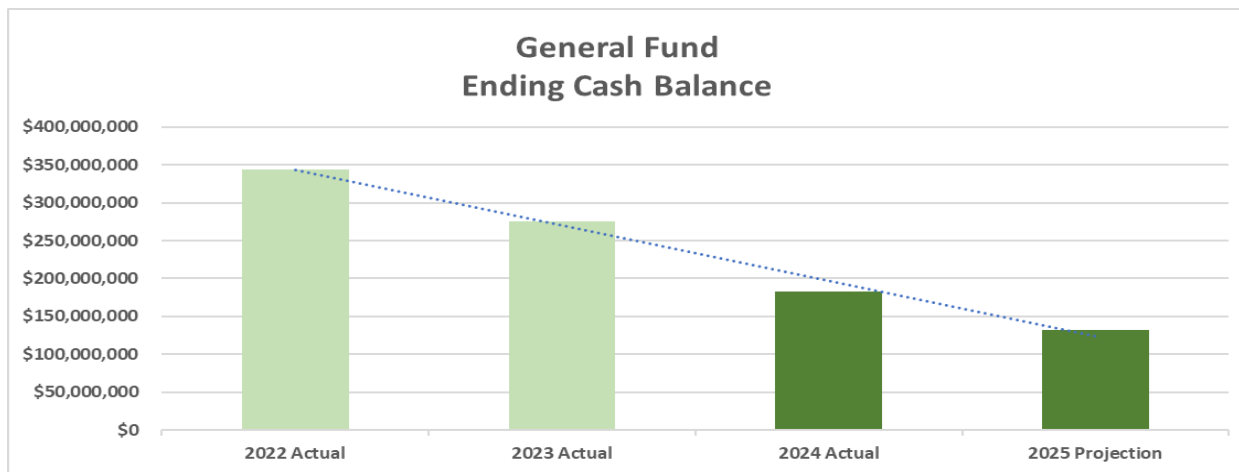
There are no projected reserves at 1st quarter for the General Operating Fund.

Ending Cash Balance

The 2025 General Fund revenue and expenditures are projected to total \$638.9 million and \$689.3 million, respectively. The ending cash balance in the General Fund is projected to total \$132 million, which is \$13 million

under the cash reserve requirement. As of the 1st quarter, the County is not in compliance with Section 706.01 of the County Code, which requires a minimum of 25% of the previous year's expenditures.

General Fund	2025 Budget	2025 Actual	2025 Projection	Budget Variance
Beginning Cash Balance	\$182,500,422	\$182,500,422	\$182,500,422	\$0
Operating Revenue	\$636,251,432	\$161,478,366	\$638,851,641	\$2,600,209
Operating Expenditures	\$622,706,419	\$143,676,048	\$612,133,860	\$10,572,559
Subsidies to Other Funds	\$77,202,222	\$43,105,744	\$77,207,395	-\$5,173
Ending Cash Balance	\$118,843,214	\$157,196,996	\$132,010,809	\$13,167,595
Cash Reserve Requirement	\$145,044,130	\$145,044,130	\$145,044,130	



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 deficit – defined as total expenditures greater than total revenue – of \$ 19.2 million.

Revenue Discussion

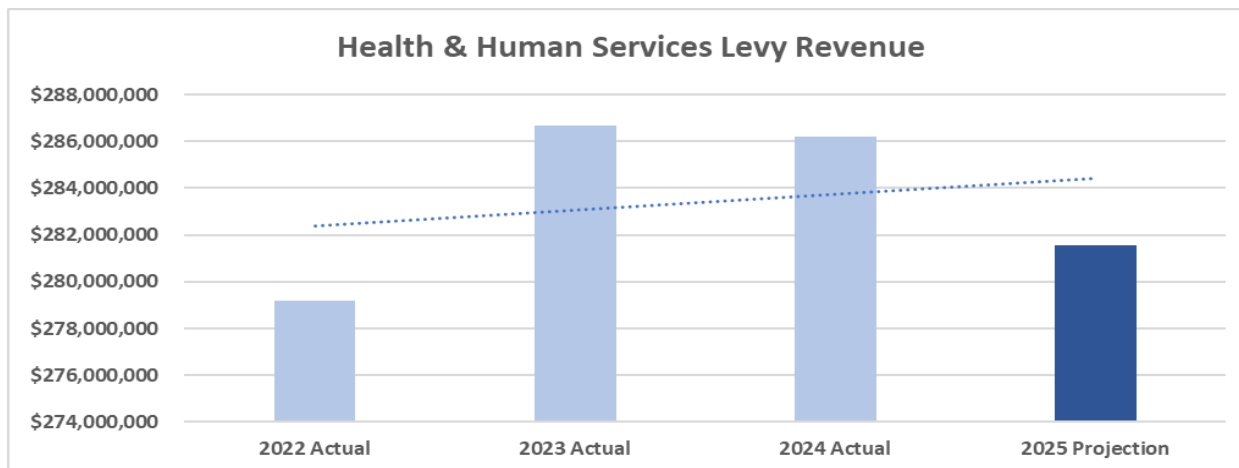
Overall revenue is projected to total \$281.6 million, which is \$5.8 million or 2% less than the current budget.

Revenue	2025 Budget	2025 Actual	2025 Projection	Budget Variance	% Variance
Intergovernmental	\$16,065,670	\$0	\$15,118,685	-\$946,985	-5.9%
Other Revenue	\$1,182,803	\$1,182,803	\$1,182,803	\$0	100.0%
Property Taxes	\$268,906,701	\$143,253,978	\$265,259,586	-\$4,829,918	-1.8%
Total	\$284,972,371	\$144,436,781	\$281,561,074	-\$5,776,903	-2.0%

Other Intergovernmental revenue is projected to total \$15.1 million, which is \$0.9 million or 5.9% under what was assumed in the 2025 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.

Other Revenue is projected to total \$1.2 million which is what was assumed in the 2025 budget. This is the remaining cash balance that was transferred from the Workforce Development fund after their move to not-for-profit status in 2024.

Property Tax revenue generated by the County's two levies is projected to total \$265.3 million, which is \$4.8 million or 1.8% less 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.



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 2025, 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. HHS Levy expenditures are projected to total \$300.7 million which is \$13.1 million or 4.6% more than budget.**

Expenditures/Subsidies	2025 Budget	2025 Actual	2025 Projection	Budget Variance	% Variance
Other Expenditures	\$4,165,004	\$2,209,988	\$3,810,324	\$354,680	8.5%
Subsidies to Other Funds	\$283,476,299	\$29,623,257	\$296,929,748	-\$13,453,449	-4.7%
Total Expenditures/Subsidies	\$287,641,303	\$31,833,245	\$300,740,072	\$13,098,769	-4.6%

Other Expenditures for tax collection fees are projected to total \$3.8 million which is \$0.4 million less than what was assumed in the budget. Subsidies to other funds are projected at \$296.9 million which is \$13.5 million or 4.7% more than budget. The following are the larger projected subsidy variances from what was assumed in the budget:

HHS-Job & Family Services - \$5.9 million deficit

This deficit is projected in Personnel Services. Job & Family Services continues to work significant overtime while attempting to hire additional caseworkers for the Call Center. This division was authorized to hire 92 additional staff beyond authorized strength (82 additional caseworkers and 10 additional supervisors). JFS is projected to receive more HHS Levy subsidy than what was included in the budget for this year.

HHS-Children & Family Services - \$11.4 million deficit

Deficits are projected in both Personnel Services and Professional Services. The deficit in Personnel Services is due to overtime and the deficit in Professional Services is due to the recent rate change for out-of-home care services (*Board & Care*). An upcoming appropriation adjustment in the amount of \$7 million will reduce this projected deficit to \$4.4 million. DCFS is projected to receive more HHS Levy subsidy than what was included in the budget for this year.

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

This surplus is projected in Other Expenditures including Lease Payments/Rent (*due to delayed lease payments for 1801 Superior*) and Client Services (*underspending in CSSP, Options and Protective Services for seniors*). DSAS is projected to receive less HHS Levy subsidy than what was included in the budget for this year.

HHS-Early Childhood - \$0.9 million surplus

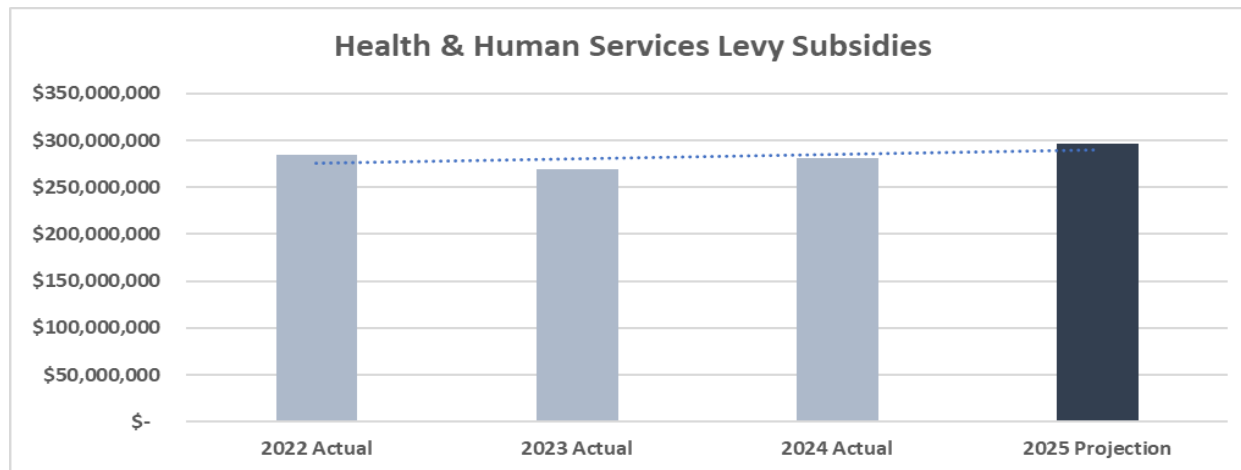
This projected surplus is a combination of underspending in the Universal Pre-Kindergarten Program (UPK) and remaining balances on grants that carry into future years. Early Childhood is projected to receive less HHS Levy subsidy than what was included in the budget for this year.

HHS-Family & Children Council – \$0.7 million surplus

This projected surplus is a combination of underspending contracts (*including CTAG, Applewood, Starting Point*) and remaining balances on grants that carry into future years. FCFC is projected to receive less HHS Levy subsidy than what was included in the budget for this year.

HHS-Re-Entry - \$0.7 million surplus

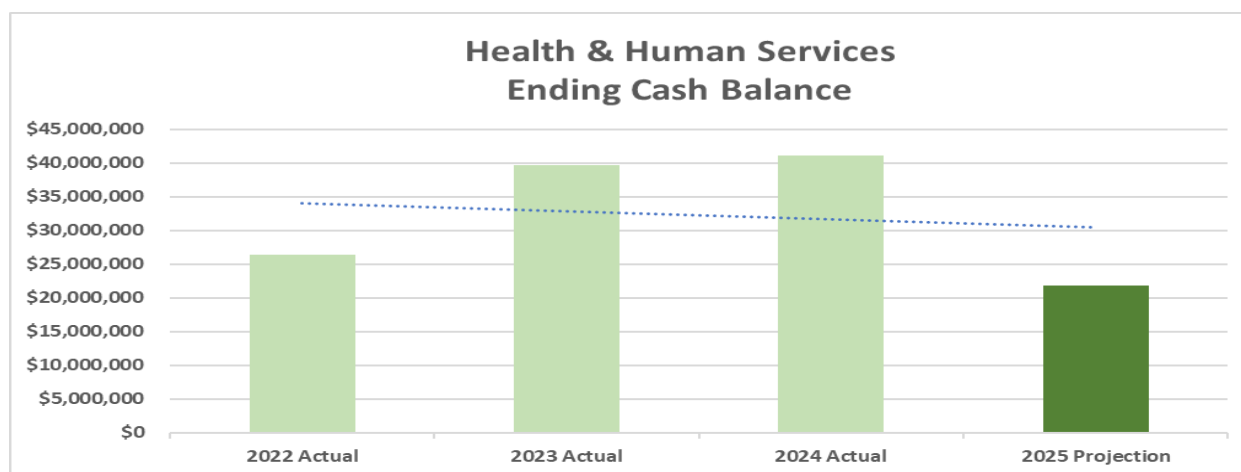
This projected surplus is a combination of underspending contracts (*including case management, educational services, legal services*) and remaining balances on grants that carry into future years. Re-Entry is projected to receive less HHS Levy subsidy than what was included in the budget for this year.



Ending Cash Balance

The 2025 HHS Levy Funds revenue and expenditures are projected to total \$281.6 million and \$300.7 million, respectively. The ending cash balance in the HHS Levy Funds is projected to total \$21.9 million, which is \$6.6 million under the cash reserve requirement. As of the 1st quarter, the County is not in compliance with Section 706.01 of the County Code, which requires a minimum of 10% of the previous year's expenditures.

HHS Levy Fund	2025 Budget	2025 Actual	2025 Projection	Budget Variance
Beginning Cash Balance	\$41,061,637	\$41,061,637	\$41,061,637	\$0
Operating Revenue	\$284,972,371	\$144,436,781	\$281,561,074	-\$5,776,903
Expenditures/Subsidies	\$287,641,303	\$31,833,245	\$300,740,072	-\$13,098,769
Ending Cash Balance	\$38,392,704	\$153,665,172	\$21,882,639	-\$18,875,672
Cash Reserve Requirement	\$28,473,194	\$28,473,194	\$28,473,194	



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

2025 All Funds revenue is projected to total \$1.779 billion, which is \$2.6 million or 0.1% less than what was estimated in the budget. Significant variances from budget include:

General Fund:

General Fund Zones - \$2.6 million surplus

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

Special Revenue Funds:

Health & Human Services Levy Funds - \$5.8 million deficit

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

Expenditure Discussion

All Funds expenditures are projected to total \$2.004 billion in 2025, which is \$136.6 million or 6.4% 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 - \$10.6 million surplus

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

Special Revenue Funds:

Health & Human Services Levy Funds - \$13.1 million deficit

Please see Health & Human Services Levy Funds Expenditure Discussion on pages 13-15.

Fiscal - \$13.5 million surplus

This is a routine surplus in the Fiscal Office budget. The County is required to fully appropriate debt service for the County Hotel \$20.7 million and the Flats East Bank Guarantee \$1.1 million, but only \$10.1 million is expected to be paid in 2025 for the County Hotel.

Health & Human Services - \$6 million deficit

The Department of Health & Human Services administers *Income Maintenance (ie: Child Care, Medicaid, SNAP, TANF)*, *Social Service (Adult Protective Services, Title IV-E Child Welfare, Title XX)* and *Child Support (Title IV-D)* programs for the County. The following divisions are projected to end 2025 with the larger deficits/surpluses:

- DCFS \$9.4 million projected deficit (\$6.5 million in board and care costs for children in County custody, \$2.9 million in overtime)
- CJFS \$3 million deficit (\$3 million due to hiring additional caseworkers, \$2 million in overtime both deficits offset by \$2 million surplus in contracts and client services)
- IIC \$2.6 million projected surplus (\$0.9 million in UPK and \$1.7 in multi-year grants)

-
- FCFC \$2 million surplus (*\$0.7 million in contract spending including CTAG, Applewood, Starting Point and \$1.3 million in multi-year grants*)
 - Re-Entry \$1.4 million surplus (*\$0.7 million in contracted services including case management, educational and legal clinic services, \$0.7 million in multi-year grants*)

Housing - \$25.4 million surplus

This large surplus is due to several grants received by the Housing Department that were fully budgeted this year but will carry over to future years. These grants include HUD (*Housing & Urban Development*), CDBG (*Community Development Block Grant*), ERA (*Emergency Rental Assistance*).

Public Works Facilities - \$20 million surplus

This surplus is projected for facilities capital projects that will be carried forward to future years. The Capital Projects fund has a current cash balance of \$24 million.

Public Works/Road and Bridge - \$18.5 million surplus

This projected surplus is due to the timing of road and bridge projects. 2025 projects include: Veterans Memorial Bridge, Denison-Harvard Bridge, Highland Road Bridge, Snow Road Resurfacing, Rockside Road Resurfacing and Smith Road Rehabilitation. As projects are completed and reconciled, cash and expense transfers are posted to accommodate each fund's share of the project cost. This results in expenditure fluctuations from year to year in the County Road & Bridge funds and the budget generally has a surplus because projects tend to take multiple years to complete.

Public Works/Sanitary Engineer - \$5.1 million surplus

This projected surplus is due to the timing of sanitary projects. 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.

Juvenile Court - \$9.8 million surplus

This projected surplus is due to full appropriation of capital projects and grant funds that will be spent over multiple years. The capital projects include a new case management and a security system while grants include RECLAIM.

Prosecutor - \$5 million surplus

This projected \$5 million surplus is in Prosecutor's grant funds, more specifically OAG-ICAC, SAKI Violent Cast Investigation Prosecution and Using DNA grants. These grants were fully appropriated but will be spent over multiple years.

ADAMHS Board - \$5.6 million surplus

This projected surplus is in Personnel and Professional Services. A surplus of \$0.9 million is projected in Personnel Services due to vacancies (*Chief Operating Officer, Director of Human Resources, Clinical Adult Utilization Review Specialist, Behavioral Health Prevention Specialist*) and a surplus of \$3.7 million is projected in Professional Services due to underspending on the Diversion Center, risk management, consulting services and judicial services.

Board of Developmental Disabilities – \$10.3 million surplus

This surplus is projected in both Personnel Services and Other Operating. A surplus of \$6.8 million is projected in Personnel Services due to numerous vacancies while a surplus of \$4.3 million is projected in Other Operating due to the State Waiver Match.

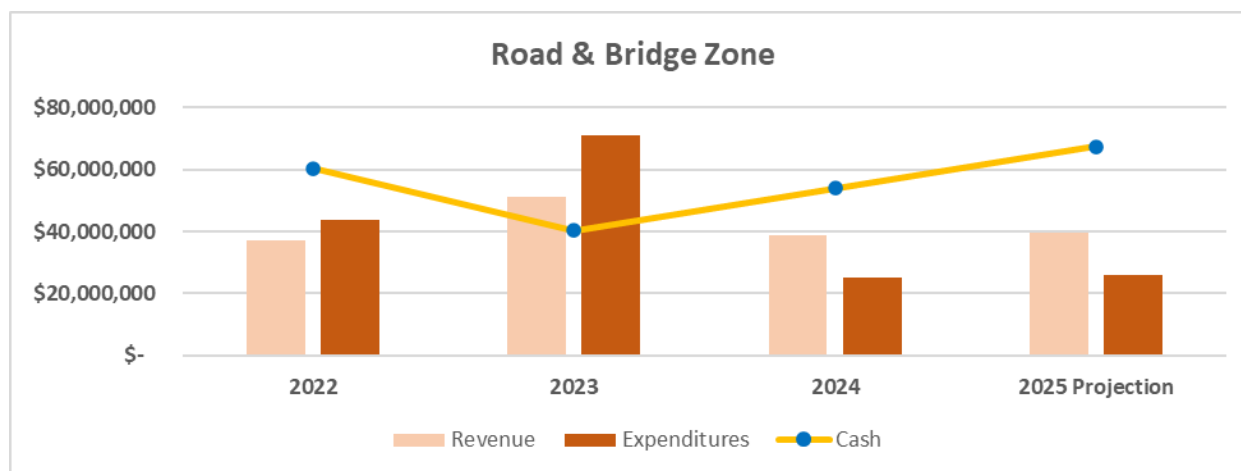
Ending Cash Balance

The year-end cash balance on an All Funds basis is projected to total \$696.9 million. There is no statutory requirement related to the cash balance on an All Funds basis.

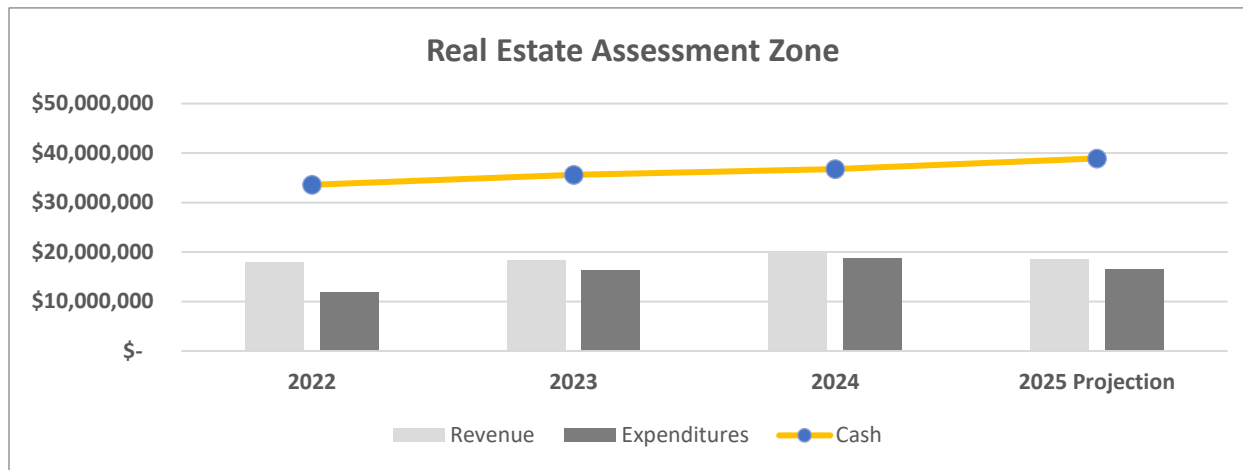
All Funds	2025 Budget	2025 Actual	2025 Projection	Budget Variance
Beginning Cash Balance	\$921,667,766	\$921,667,766	\$921,667,766	\$0
Operating Revenue	\$1,781,557,249	\$553,131,502	\$1,778,917,016	-\$2,640,233
Operating Expenditures	\$2,140,265,276	\$508,370,454	\$2,003,708,443	\$136,556,833
Ending Cash Balance	\$562,959,740	\$966,428,814	\$696,876,339	\$133,916,599

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 2024 was \$53.9 million. The 2025 revenue and expenditure projections are \$39.7 million and \$26.1 million, respectively, which results in a projected ending cash balance \$67.6 million.

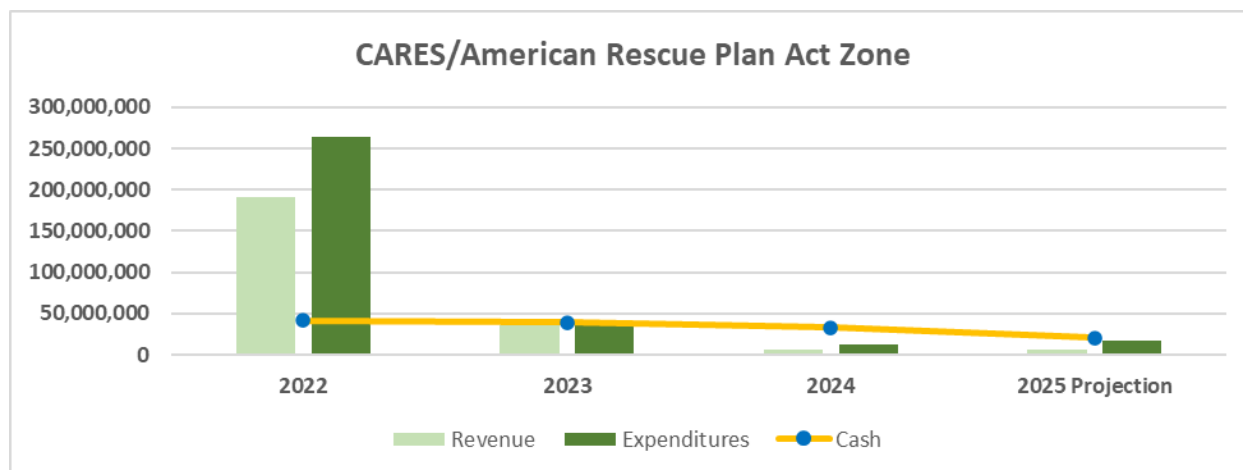


Real Estate Assessment Zone - The Real Estate Assessment zone generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. The cash balance at the end of 2024 was \$36.8 million. Total revenues and expenses for 2025 are projected to total \$18.5 million and \$16.7 million, respectively. The fund balance is estimated to end 2025 at \$38.6 million.



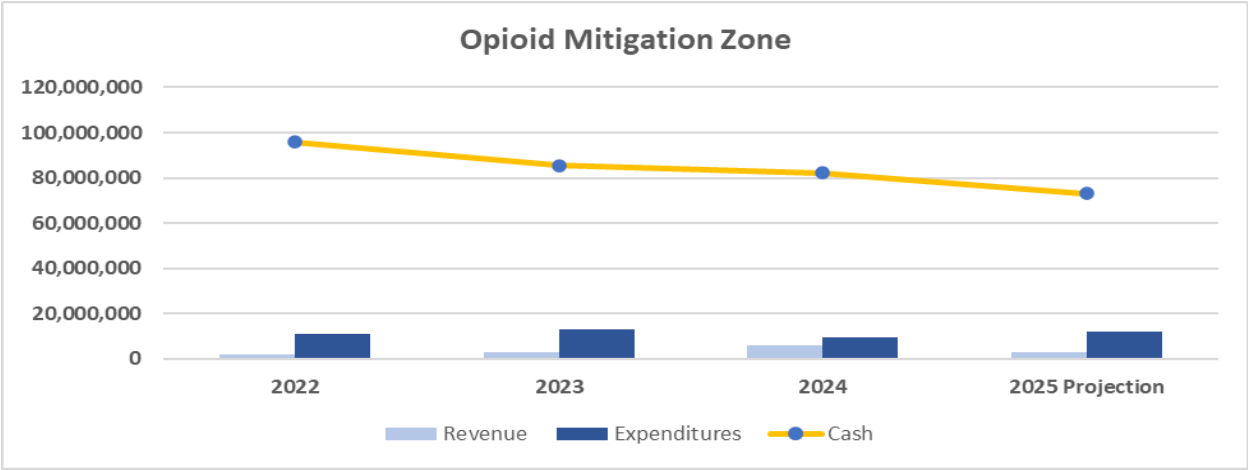
COVID-19 CARES Act/American Rescue Plan Act Zone

Since 2020, the County received several federal grants totaling \$585.7 million to mitigate the effects of COVID-19. These grants include Coronavirus Relief Fund (CARES), Consolidated Appropriations Act (special emergency rental assistance program), American Rescue Plan Act (ARPA) and Emergency Rescue Rental Assistance (ERAA). The cash balance at the end of 2024 was \$32.7 million. The 2025 revenue and expenditure projections are \$6.1 million and \$17.9 million, respectively, which result in a projected ending cash balance of \$21 million.



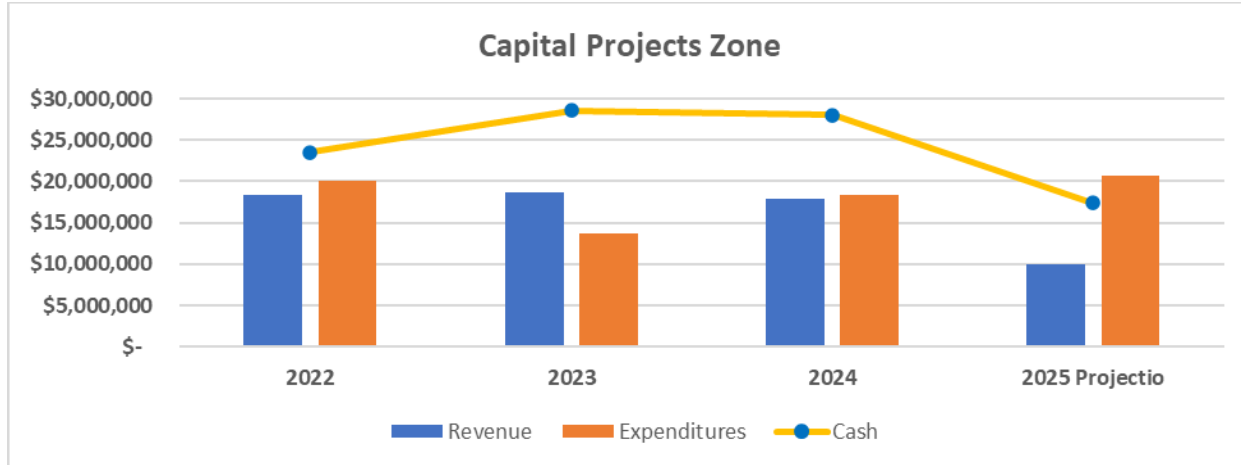
Opioid Mitigation Zone

This zone captures the activity associated with the opioid litigation settlement dollars that Cuyahoga County received from 2019 to 2022. The cash balance at the end of 2024 was \$82.2 million. During the first quarter of 2025, Council approved appropriations totaling \$12.2 million in Opioid Mitigation fund appropriations for contracts with Alcohol, Drug Addiction and Mental Health Services (ADAMHS). The 2025 revenue and expenditure projections are \$3.1 million and \$12.2 million, respectively, resulting in an ending cash balance of \$73.1 million.



Capital Projects Fund

Capital Projects Zone – The Capital Projects fund receives a \$10 million subsidy from the General Fund each year for the County’s Capital Improvements Program (CIP). The cash balance in the zone at the end of 2024 was \$28 million. The 2025 revenue and expenditure projections are \$10 million and \$20.6 million respectively, which results in a projected ending cash balance of \$17.4 million.

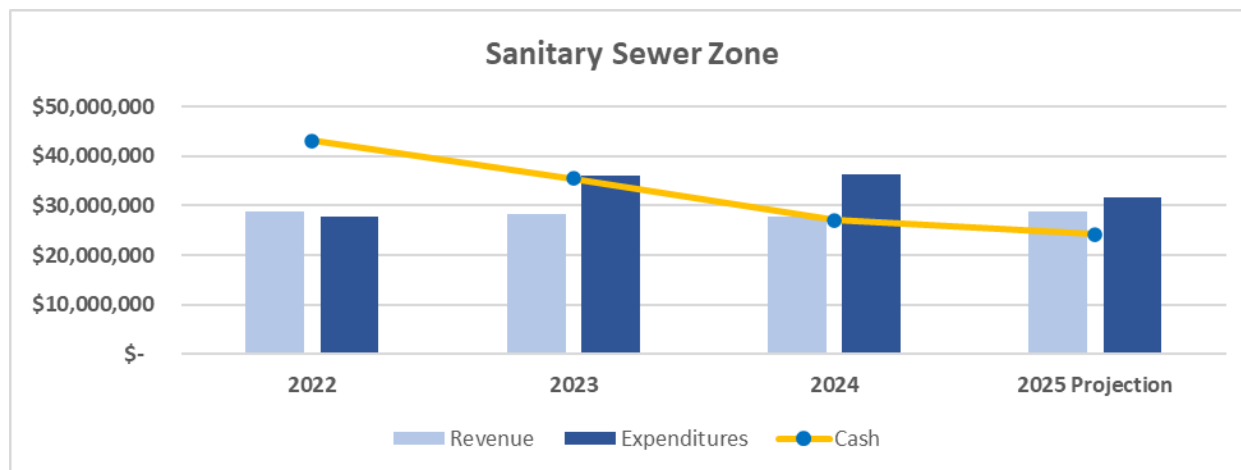


As of 1st quarter, actual Capital Project expenditures total \$4.1 million, detailed as follows:

Capital Project	Department	Location	1st Qtr. Expenses
Wireless Access Points	Information Technology	County-Wide Projects	(1,248)
Network Legacy	Information Technology	County-Wide Projects	9,426
Eol Physical Security Equipmen	Information Technology	County-Wide Projects	177,951
Boe Standby Generator	Public Works	Board Of Election Projects	22,145
1642 Hvac Replacement	Public Works	County-Wide Projects	5,500
Capital General Services	Public Works	County-Wide Projects	166,781
2018 General A/E Services	Public Works	County-Wide Projects	190
2020-21 Gen Const Mgt/Test Svc	Public Works	County-Wide Projects	65,566
Carpeting 2021/2024	Public Works	County-Wide Projects	33,610
Harvard Buildout/Consolidation	Public Works	Harvard Garage Projects	23,994
Justice Ctr Emergency Shoring	Public Works	Justice Center Projects	1,750
Jjc Sealant Repairs Proj	Public Works	Juvenile Justice Ctr Proj	62,240
Jail Ii Elevator Upgrades	Public Works	Jail Ii Projects	5,946
Elevator Modernization Program	Public Works	Various Building Projects	4,973
Lakefront Access - Gold Coast	Public Works		55,325
Lakefront - Ancillary Sites	Public Works		10,220
Hpg Restriping	Public Works	Huntington Park Garage	338,224
Workforce Grant Improvements	Public Works	Jane Edna Hunter Projects	130,655
Animal Shltr Multi-Purpose Rm	Public Works	Kennel Projects	120,092
Interim Foster Care Housing	Public Works	Metzenbaum Projects	11,984
1801 Superior Buildout	Public Works		839,622
Vsc Hq Buildout	Public Works	Sum Veterans Serv Comm Bldg	1,207,783
Rehabilitate Aprons D1, D2, D3	Public Works-County Airport	County Airport	95,953
2020 Airport G.E.S. Projects	Public Works-County Airport	County Airport	471,912
2022 Airport Taxiwy Rehab-Odot	Public Works-County Airport	County Airport	91,250
Street Lighting Replacement	Public Works-County Airport	County Airport	112,849
2024 Airport Projects	Public Works-County Airport	County Airport	10,916
Total			4,075,608

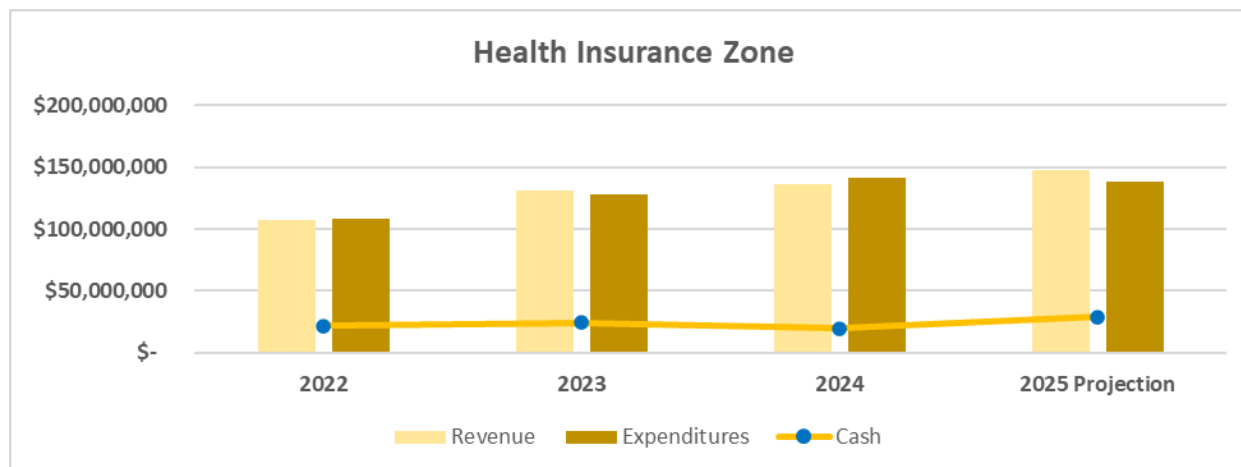
Enterprise Fund

Sanitary Sewer Zone – The cash balance in the zone at the end of 2024 was \$27 million. The 2025 revenue and expenditure projections are \$28.9 million and \$31.8 million, respectively, which result in a projected ending cash balance \$24 million.

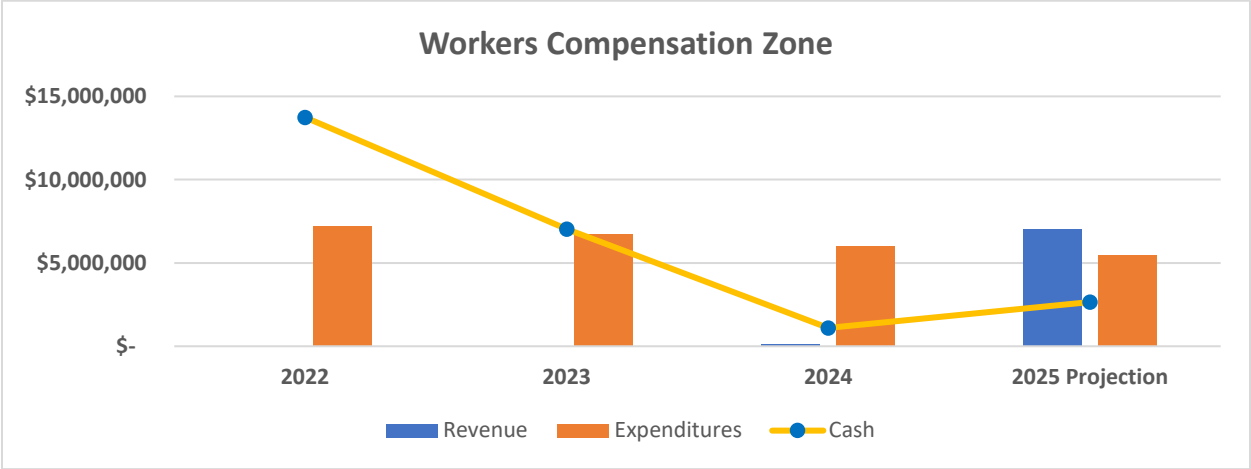


Internal Service Funds

Health Insurance Zone – This zone includes financial activity for County employees and their dependents (this includes both employee and employer contributions). The 2024 ending cash balance was \$20 million. For 2025, revenue is projected to total \$147.8 million, and expenditures are projected to total \$138.8 million. The fund balance is estimated to end 2025 at \$28.9 million.



Workers’ Compensation Zone - This zone captures the premiums and claims costs of the County’s Workers Compensation program. Revenue is generated from charges to departmental budgets based on a combination of claims costs and risk. The cash balance at the end of 2024 was \$1.1 million. For 2025, revenue is projected to total \$7 million and expenditures are projected to total \$5.5 million. The fund balance is projected to end 2025 at \$2.7 million.



Cuyahoga County
2025-2029 Budget/Forecast Analysis (1st Quarter)
General Fund

General Fund	2024 Actual	2025 Current Budget	2025 YTD Actual	2025 Total Projection	2025 Budget Variance	2026 Total Projection	2027 Total Projection	2028 Total Projection	2029 Total Projection
Beginning Balance	274,936,187	182,500,422	182,500,422	182,500,422	0	132,010,809	125,775,989	123,762,525	124,842,482
Operating Revenue									
Charges for Services	102,004,101	109,969,352	19,276,991	108,260,202	(1,709,150)	112,994,138	117,363,947	123,183,936	128,063,229
Fines & Forfeitures	8,216,685	12,541,198	1,790,980	11,241,371	(1,299,827)	9,493,439	9,968,111	10,466,516	10,989,842
Interest Earnings	32,976,558	35,394,911	8,979,440	35,917,762	522,851	35,917,762	35,917,762	35,917,762	35,917,762
Intergovernmental	71,839,342	71,445,986	18,158,728	78,474,670	7,028,684	79,499,187	80,381,533	81,281,528	82,199,522
Licenses & Permits	80,723	120,720	13,550	71,138	(49,582)	74,695	78,430	82,351	86,469
Other Revenue	11,741,982	12,431,554	3,207,393	16,410,156	3,978,602	3,178,697	3,179,990	3,181,347	3,182,773
Other Taxes	12,493,372	12,499,302	1,322,237	12,777,877	278,575	13,033,435	13,294,104	13,559,986	13,831,186
Property Tax	34,926,746	44,433,902	22,849,844	43,109,188	(1,324,714)	43,109,188	43,109,188	43,109,188	43,109,188
Sales Tax	323,325,210	337,414,507	85,879,203	332,589,277	(4,825,230)	335,392,619	341,735,220	348,067,820	361,450,421
Total Operating Revenue	597,604,718	636,251,432	161,478,366	638,851,641	2,600,209	632,693,161	645,028,285	658,850,434	678,830,392
Operating Expenditures									
Personal Services	363,985,656	387,143,245	106,227,088	394,790,350	(7,647,105)	398,814,493	406,441,280	414,215,352	422,139,267
Other Expenditures	245,388,839	235,563,174	37,448,960	217,343,510	18,219,664	173,223,478	173,206,973	173,221,936	173,221,936
Total Operating Expenditure	609,374,496	622,706,419	143,676,048	612,133,860	10,572,559	572,037,971	579,648,253	587,437,288	595,361,203
Other Financing Uses	80,665,987	77,202,222	43,105,744	77,207,395	(5,173)	66,890,010	67,393,496	70,333,190	38,410,191
Total Cash Obligations	690,040,483	699,908,641	186,781,792	689,341,255	10,567,386	638,927,981	647,041,749	657,770,478	633,771,394
Ending Cash Balance	182,500,422	118,843,214	157,196,996	132,010,809	13,167,595	125,775,989	123,762,525	124,842,482	169,901,480
<i>Cash Reserve Requirement</i>	<i>147,204,425</i>	<i>145,044,130</i>	<i>145,044,130</i>	<i>145,044,130</i>					

Cuyahoga County
2025-2029 Budget/Forecast Analysis (1st Quarter)
General Fund by Department

General Fund	2024 Actual	2025 Current Budget	2025 YTD Actual	2025 Total Projection	2025 Budget Variance	2026 Total Projection	2027 Total Projection	2028 Total Projection	2029 Total Projection
County Executive Agencies									
Clerk of Courts	9,178,366	10,448,121	2,743,481	10,048,162	399,959	10,166,757	10,287,575	10,410,680	10,536,128
County Executive	3,815,175	3,954,931	1,125,197	3,450,769	504,161	3,555,424	3,640,045	3,726,321	3,814,283
Economic Development	4,433,881	6,557,825	665,114	4,045,734	2,512,091	4,100,089	4,155,500	4,211,990	4,269,581
Fiscal	106,488,559	75,293,622	18,386,593	75,719,413	(425,790)	41,900,689	42,195,307	42,527,381	42,850,629
Housing & Community Developpr	339,189	814,544	208,998	1,042,818	(228,274)	1,066,767	1,091,181	1,116,066	1,141,439
Human Resources	5,441,985	7,972,544	1,810,267	7,909,692	62,852	8,064,694	8,222,701	8,383,783	8,548,008
Information Technology	27,403,328	31,002,301	7,244,552	31,871,122	(868,821)	29,979,782	30,330,345	30,687,748	31,052,146
Innovation and Performance	864,810	749,210	182,641	690,758	58,452	704,751	719,017	733,564	748,398
Law Department	5,663,909	6,071,945	2,547,472	6,033,449	38,496	6,102,874	6,173,655	6,245,821	6,319,400
Medical Examiner	18,386,051	20,670,417	5,434,987	20,681,762	(11,345)	19,965,015	20,262,861	20,566,480	20,875,132
Public Safety & Justice Services	2,627,049	2,660,235	611,229	2,831,277	(171,042)	2,883,422	2,936,573	2,990,757	3,046,002
Public Works	10,681,248	21,007,448	2,846,162	15,438,001	5,569,447	11,836,082	11,863,003	11,890,449	11,918,431
Sheriff	177,086,281	184,597,401	41,886,266	187,762,667	(3,165,266)	189,125,394	191,011,020	192,932,557	194,890,912
Total County Executive Agencies	372,409,832	371,800,544	85,692,961	367,525,623	4,274,920	329,451,739	332,888,782	336,423,596	340,010,488
Elected Officials									
Common Pleas	64,766,864	69,481,018	15,760,380	68,176,691	1,304,327	69,007,912	69,858,574	70,725,591	71,609,334
County Council	2,550,158	2,772,292	738,461	2,691,679	80,613	2,740,995	2,791,261	2,842,504	2,894,742
Court of Appeals	1,018,450	854,782	82,599	840,121	14,661	840,121	840,121	840,121	840,121
Domestic Relations	11,055,626	11,541,692	2,500,038	11,094,482	447,210	11,343,413	11,559,740	11,780,263	12,005,072
Juvenile Court	48,027,402	47,052,839	11,483,473	48,133,272	(1,080,433)	49,037,150	49,958,526	50,897,809	51,855,397
Probate Court	8,176,111	8,412,879	2,055,110	8,382,963	29,916	8,552,543	8,725,392	8,901,587	9,081,205
Prosecutor	48,372,268	52,975,736	13,342,760	51,699,921	1,275,815	52,766,177	53,853,137	54,961,262	56,091,039
Total Elected Officials	183,966,879	193,091,238	45,962,820	191,019,130	2,072,108	194,288,312	197,586,752	200,949,138	204,376,911
Boards and Commissions									
Board of Elections	20,010,570	22,237,548	3,417,173	20,564,169	1,673,379	14,726,300	14,973,224	15,224,935	15,481,542
Inspector General	1,101,130	1,214,610	341,194	1,171,367	43,243	1,196,454	1,222,031	1,248,109	1,274,698
Internal Audit	801,919	863,598	228,425	836,749	26,849	854,603	872,802	891,359	910,283
Personnel Review Commission	2,415,684	2,627,309	691,615	2,543,339	83,970	2,594,388	2,646,433	2,699,495	2,753,595
Planning Commission	2,207,786	2,219,626	661,877	2,460,013	(240,387)	2,514,730	2,570,512	2,627,383	2,685,366
Public Defender	18,493,929	19,586,960	5,007,993	18,796,450	790,510	19,175,798	19,562,509	19,956,751	20,358,694
Soldiers and Sailors Monument	263,014	222,485	59,027	220,295	2,190	224,119	228,017	231,991	236,044
Veterans Service Commission	7,703,753	8,842,501	1,612,965	6,996,725	1,845,776	7,011,528	7,097,191	7,184,531	7,273,582
Total Board and Commissions	52,997,785	57,814,637	12,020,267	53,589,107	4,225,530	48,297,920	49,172,719	50,064,554	50,973,804
Total General Fund	609,374,496	622,706,419	143,676,048	612,133,860	10,572,559	572,037,971	579,648,253	587,437,288	595,361,203

Cuyahoga County
2025-2029 Budget/Forecast Analysis (1st Quarter)
General Fund Subsidies

Subsidy	2024 Actual	2025 Current Budget	2025 YTD Actual	2025 Total Projection	2025 Budget Variance	2026 Total Projection	2027 Total Projection	2028 Total Projection	2029 Total Projection
Gateway Arena	0	0	0	0	0	0	0	0	0
Brownfield Debt Service	1,098,854	1,185,828	1,185,828	1,185,828	0	1,185,828	1,177,134	1,777,567	1,186,280
Shaker Square Series 2000A	160,778	152,600	0	152,600	0	152,600	45,197	51,381	42,256
Community Redevelopment Debt Service	266,072	273,594	273,594	273,594	0	273,594	274,275	273,334	275,518
Medical Mart 2010	26,268,538	26,279,550	26,279,550	26,279,550	0	26,279,550	26,777,550	9,112,050	0
County Hotel Debt	10,140,538	10,062,822	0	10,062,822	0	10,062,822	9,963,389	9,911,039	9,844,246
Western Reserve	4,609,740	4,663,115	4,663,115	4,663,115	0	0	0	0	0
Medical Mart Refunding	679,000	681,900	681,900	681,900	0	681,900	679,650	20,682,400	0
Convention Center 2022A	2,302,602	2,551,119	2,551,119	2,551,119	0	2,551,119	2,327,919	2,322,819	2,318,818
2017 Sales Tax Bonds	0	1,500,000	0	1,500,000	0	1,500,000	1,907,100	1,921,750	421,750
Progressive Field Lease Agreement	2,557,500	2,550,000	2,550,000	2,550,000	0	2,550,000	2,550,000	2,550,000	2,550,000
Centralized Custodial	4,200,000	4,200,000	0	4,200,000	0	4,200,000	4,200,000	4,200,000	4,200,000
Emergency Management	859,586	879,576	0	879,576	0	879,576	901,565	924,104	947,207
Cuyahoga Reg Info System	225,465	225,465	0	0	225,465	0	0	0	0
Capital Improvements-Facilities	10,000,000	10,000,000	0	10,000,000	0	10,000,000	10,000,000	10,000,000	10,000,000
Dog & Kennel	913,000	1,703,248	0	1,613,248	90,000	1,613,248	1,613,248	1,613,248	1,613,248
Soil & Water Conservation	175,000	150,000	150,000	150,000	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	250,000	0	0	0	0	0	0	0	0
27th Pay Reserve	802,358	818,405	0	818,405	0	834,773	851,469	868,498	885,868
911 Consolidation Shared Service Fund	0	0	0	0	0	0	0	0	0
Cash Transfers:			0						
Healthy Urban Tree Canopy	950,000	950,000	0	950,000	0	0	0	0	0
Maintenance Garage	202,350	0	370,638	370,638	(370,638)	0	0	0	0
Veterans Service Fund	1,124,307	0	0	0	0	0	0	0	0
Veterans Services Building	500,000	0	0	0	0	0	0	0	0
Economic Development	3,800,000	3,800,000	0	3,800,000	0	3,800,000	3,800,000	3,800,000	3,800,000
Community Development Supplemental Grant	3,594,589	1,500,000	1,500,000	1,500,000	0	0	0	0	0
General Obligation Bond Anticipation Notes	0	2,850,000	2,850,000	2,850,000	0				
RTA Bus Pass	200,000	0	0	0	0	0	0	0	0
Sustainability Projects Fund	40,000	0	0	0	0	0	0	0	0
VAWA Grant	6,408	0	0	0	0	0	0	0	0
Domestic Relations (Families First Grant)	2,035	0	0	0	0	0	0	0	0
IT Capital	2,000,000	0	0	0	0	0	0	0	0
Sheriff's Jail Management System	693,600	0	0	0	0	0	0	0	0
Juvenile Court's Case Management System	1,868,667	0	0	0	0	0	0	0	0
Planning Commission (Tow Path Engineering Grant)	0	50,000	50,000	50,000	0	0	0	0	0
Total General Fund Subsidies	80,665,987	77,202,222	43,105,744	77,207,395	(55,173)	66,890,010	67,393,496	70,333,190	38,410,191

Cuyahoga County
2025-2029 Budget/Forecast Analysis (1st Quarter)
Health and Human Services Levy Fund Analysis

Health & Human Services Levy Fund	2024 Actual	2025 Current Budget	2025 YTD Actual	2025 Total Projection	2025 Budget Variance	2026 Total Projection	2027 Total Projection	2028 Total Projection	2029 Total Projection
Beginning Balance	39,594,966	41,061,637	41,061,637	41,061,637	0	21,882,639	(927,615)	(27,699,554)	(58,196,284)
Operating Revenue									
Intergovernmental	16,207,867	16,065,670	0	15,118,685	(946,985)	15,118,685	15,118,685	15,118,685	15,118,685
Other Revenue	0	1,182,803	1,182,803	1,182,803	0	0	0	0	0
Property Tax	269,990,743	270,089,504	143,253,978	265,259,586	(4,829,918)	265,259,586	265,259,586	265,259,586	265,259,586
Total Operating Revenue	286,198,610	287,337,977	144,436,781	281,561,074	(5,776,903)	280,378,271	280,378,271	280,378,271	280,378,271
Operating Expenditures									
Personal Services	0	0	0	0	0	0	0	0	0
Other Expenditures	4,167,987	4,165,004	2,209,988	3,810,324	354,680	3,810,324	3,810,324	3,810,324	3,810,324
Total Operating Expenditures	4,167,987	4,165,004	2,209,988	3,810,324	354,680	3,810,324	3,810,324	3,810,324	3,810,324
Other Financing Uses	280,563,952	283,476,299	29,623,257	296,929,748	(13,453,449)	299,378,201	303,339,886	307,064,677	310,889,235
Total Cash Obligations	284,731,939	287,641,303	31,833,245	300,740,072	(13,098,769)	303,188,525	307,150,210	310,875,001	314,699,559
Ending Cash Balance	41,061,637	40,758,311	153,665,172	21,882,639	(18,875,672)	(927,615)	(27,699,554)	(58,196,284)	(92,517,572)
<i>Cash Reserve Requirement</i>	<i>27,346,437</i>	<i>28,473,194</i>	<i>28,473,194</i>	<i>28,473,194</i>					

Cuyahoga County
2025-2029 Budget/Forecast Analysis (1st Quarter)
Health and Human Services Levy Subsidies

	2024	2025	2025	2025	2025	2026	2027	2028	2029
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	138,424,999	137,533,997	66,419,992	136,024,420	(1,509,577)	136,024,420	136,024,420	136,024,420	136,024,420
HHS 4.7 Mill Levy	147,773,611	147,438,374	76,833,986	144,353,852	(3,084,522)	144,353,852	144,353,852	144,353,852	144,353,852
Total HHS Levy Revenue	286,198,610	284,972,371	143,253,978	280,378,272	(4,594,099)	280,378,272	280,378,272	280,378,272	280,378,272
HHS Levy Subsidies									
ADAMHS	41,000,000	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	17,193,170	22,143,295	0	22,135,603	7,692	22,479,097	22,829,212	23,186,098	23,549,915
Common Pleas-TASC	987,471	1,220,659	0	1,245,615	(24,956)	1,298,037	1,351,472	1,405,943	1,461,475
Family Justice Center	234,945	411,159	0	436,061	(24,902)	441,389	446,821	452,356	458,000
HHS Administration	7,478,603	4,385,246	0	4,385,246	0	4,626,435	4,880,888	5,149,337	5,432,551
HHS CJFS	11,545,396	8,974,152	1,873,257	14,855,076	(5,880,924)	15,577,348	16,843,421	17,947,632	19,072,999
HHS CSEA	4,976,251	7,746,229	0	7,724,818	21,411	6,880,740	7,196,396	7,518,043	7,845,828
HHS DCFS	95,584,189	89,345,763	0	100,718,427	(11,372,664)	101,817,319	102,937,834	104,079,758	105,243,601
HHS DSAS	26,101,606	27,672,602	0	26,229,211	1,443,391	26,914,399	27,310,035	27,631,939	27,960,246
HHS Early Childhood	17,057,884	18,466,354	0	17,533,859	932,495	17,533,307	17,586,424	17,604,226	17,640,725
HHS FCFC	4,649,769	5,371,607	0	4,711,508	660,099	4,741,903	4,772,888	4,804,474	4,836,677
HHS Homeless	12,732,254	14,985,309	0	14,997,566	(12,257)	15,033,617	15,070,523	15,089,989	15,109,845
HHS Other Programs	194,046	204,264	0	205,855	(1,591)	205,855	205,855	205,855	205,855
HHS Re-Entry	1,983,888	3,124,825	0	2,460,344	664,481	2,482,146	2,504,370	2,527,029	2,550,133
MetroHealth	35,000,000	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	2,232,950	2,805,517	0	2,671,241	134,276	2,719,351	2,768,390	2,818,380	2,869,341
Workforce Development	1,000,000	0	0	0	0	0	0	0	0
27th Pay Reserve	389,233	397,018	0	397,018	0	404,958	413,057	421,318	429,744
Total HHS Levy Subsidies	280,563,952	283,476,299	29,623,257	296,929,748	(13,453,449)	299,378,201	303,339,886	307,064,677	310,889,235
Operating Surplus/Deficit	5,634,658	1,496,072	113,630,720	(16,551,476)	8,859,350	(18,999,929)	(22,961,614)	(26,686,405)	(30,510,963)

Cuyahoga County
2025-2029 Budget/Forecast Analysis (1st Quarter)
All Funds

All Funds	2024 Actual	2025 Current Budget	2025 YTD Actual	2025 Total Projection	2025 Budget Variance	2026 Total Projection	2027 Total Projection	2028 Total Projection	2029 Total Projection
Beginning Balance	1,068,481,576	921,667,766	921,667,766	921,667,766	0	696,876,339	556,858,860	421,676,177	291,640,903
Operating Revenue									
Charges for Services	357,318,301	416,318,271	95,079,292	428,667,634	12,349,363	425,138,852	436,232,056	448,897,887	460,749,168
Fines & Forfeitures	12,291,846	16,588,768	2,898,562	15,671,699	(917,069)	13,923,767	14,398,439	14,896,844	15,420,170
Interest Earnings	44,744,882	36,959,321	11,366,013	38,310,049	1,350,728	38,310,049	38,310,049	38,310,049	38,310,049
Intergovernmental	492,349,331	418,100,479	98,974,191	416,775,575	(1,324,904)	417,719,092	418,601,438	417,518,376	420,419,427
Licenses & Permits	2,111,802	1,479,382	548,669	2,040,741	561,359	2,044,298	2,048,033	2,051,954	2,056,072
Other Revenue	35,264,519	19,639,347	4,613,020	25,225,459	5,586,112	8,415,461	8,416,754	8,418,111	8,419,537
Other Taxes	91,855,537	88,489,742	25,696,510	78,442,013	(10,047,729)	78,697,571	78,958,240	79,224,122	79,495,322
Property Tax	417,595,741	441,536,820	227,360,993	436,163,957	(5,372,863)	436,163,957	436,163,957	436,163,957	436,163,957
Sales Tax	333,983,591	342,445,119	86,594,251	337,619,889	(4,825,230)	340,423,231	346,765,832	353,098,432	366,481,033
Total Operating Revenue	1,787,515,550	1,781,557,249	553,131,502	1,778,917,016	(2,640,233)	1,760,836,278	1,779,894,798	1,798,579,732	1,827,514,735
Operating Expenditures									
Personal Services	731,333,861	785,356,720	213,769,830	775,216,760	10,139,960	783,464,188	797,420,756	811,646,396	826,146,588
Other Expenditures	1,202,995,498	1,354,908,556	294,600,625	1,228,491,683	126,416,873	1,117,389,569	1,117,656,726	1,116,968,610	1,117,273,979
Total Operating Expenditures	1,934,329,359	2,140,265,276	508,370,454	2,003,708,443	136,556,833	1,900,853,757	1,915,077,482	1,928,615,006	1,943,420,567
Total Cash Obligations	1,934,329,359	2,140,265,276	508,370,454	2,003,708,443	136,556,833	1,900,853,757	1,915,077,482	1,928,615,006	1,943,420,567
Ending Cash Balance	921,667,766	562,959,740	966,428,814	696,876,339	133,916,599	556,858,860	421,676,177	291,640,903	175,735,071

Cuyahoga County
2025-2029 Budget/Forecast Analysis (1st Quarter)
All Funds by Department

	2024	2025	2025	2025	2025	2026	2027	2028	2029
All Funds	Actual	Current Budget	YTD Actual	Total Projection	Budget Variance	Total Projection	Total Projection	Total Projection	Total Projection
County Executive Agencies									
Executive	13,653,983	17,310,113	3,589,821	16,397,627	912,486	16,506,406	16,595,231	16,685,793	16,778,125
Clerk of Courts	9,178,366	10,448,121	2,743,481	10,048,162	399,959	10,166,757	10,287,575	10,410,680	10,536,128
Development	11,115,864	16,520,563	1,643,829	11,101,942	5,418,621	11,156,297	11,211,708	11,268,198	11,325,789
Fiscal	302,087,928	314,052,361	94,590,973	300,997,329	13,055,033	266,604,385	267,084,333	267,307,237	268,120,999
Health and Human Services	405,097,867	420,170,398	102,185,891	426,199,576	(6,029,178)	427,723,322	431,142,908	434,342,409	437,603,585
Housing & Community Developme	23,772,109	49,158,293	5,977,142	23,999,118	25,159,175	24,026,679	24,054,771	24,083,408	24,112,606
Human Resources	152,487,483	158,148,071	40,043,500	152,168,152	5,979,919	152,361,087	152,549,655	152,745,985	152,946,146
Information Technology	30,327,421	35,706,495	7,675,674	33,990,448	1,716,047	31,807,929	32,177,299	32,553,877	32,937,825
Innovation	864,810	805,350	182,641	690,758	114,592	704,751	719,017	733,564	748,398
Law Department	5,663,909	6,071,945	2,547,472	6,033,449	38,496	6,102,874	6,173,655	6,245,821	6,319,400
Medical Examiner	19,829,137	23,385,977	5,614,837	23,572,785	(186,807)	20,680,838	20,978,742	21,282,421	21,591,135
Public Safety & Justice Serv.	12,083,842	19,461,592	4,134,643	16,609,530	2,852,062	16,776,569	16,946,830	17,120,388	17,297,325
Public Works	140,670,935	154,743,676	38,660,198	129,145,951	25,597,725	85,827,692	86,385,480	86,953,890	87,533,196
Public Works-County Airport	1,869,481	1,442,185	347,191	1,531,483	(89,298)	1,545,567	1,559,916	1,574,536	1,589,435
Public Works-Road & Bridge	23,684,367	44,563,544	6,039,688	26,110,419	18,453,125	26,368,376	26,631,307	26,899,327	27,172,556
Public Works-Sanitary Eng.	26,727,684	35,634,747	7,384,042	30,539,505	5,095,242	30,787,353	31,039,884	31,297,216	31,559,469
Sheriff	197,054,098	206,930,089	48,454,877	209,397,369	(2,467,280)	210,800,816	212,895,819	214,616,722	216,792,519
Total County Executive Agencies	1,376,169,284	1,514,553,521	371,815,901	1,418,533,602	96,019,919	1,339,947,697	1,348,434,129	1,356,121,471	1,364,964,635
Elected Officials									
Common Pleas Court	78,325,521	105,305,470	17,960,233	103,087,933	2,217,536	80,990,388	81,911,742	82,850,826	83,808,040
Community Based Correction Bd	4,947,634	5,140,216	1,704,000	5,349,625	(209,409)	5,349,625	5,349,625	5,349,625	5,349,625
County Council	2,550,158	2,772,292	738,461	2,691,679	80,613	2,740,995	2,791,261	2,842,504	2,894,742
Court of Appeals	1,018,450	854,782	82,599	840,121	14,661	840,121	840,121	840,121	840,121
Domestic Relations Court	11,227,127	11,660,434	2,506,824	11,211,553	448,881	11,460,016	11,676,343	11,896,866	12,121,675
Juvenile Court	77,507,378	87,414,010	19,002,850	78,705,671	8,708,339	79,953,043	81,224,534	82,520,703	83,842,108
Probate Court	9,001,588	9,493,993	2,422,908	9,053,635	440,358	9,223,215	9,396,064	9,572,259	9,751,877
Prosecutor	55,402,791	65,846,111	15,133,362	59,525,785	6,320,326	60,669,777	61,835,977	63,025,870	64,236,987
Total Elected Officials	239,980,648	288,487,308	59,551,235	270,466,003	18,021,305	251,227,181	255,025,668	258,898,775	262,845,176
Boards and Commissions									
ADAMHS Board	86,767,433	85,861,143	21,957,704	80,220,223	5,640,920	80,304,822	80,391,029	80,478,885	80,568,426
Board of Develop. Disabilities	158,363,911	180,306,086	40,616,605	169,956,139	10,349,947	170,214,148	171,066,230	171,935,353	172,821,855
Board of Elections	20,196,007	22,470,830	3,417,173	20,807,559	1,663,271	14,969,690	15,216,614	15,468,325	15,724,932
Board of Revision	2,633,473	3,097,109	637,267	2,870,844	226,265	2,914,541	2,959,078	3,004,474	3,050,751
Inspector General	1,156,478	1,236,549	351,124	1,211,349	25,200	1,236,436	1,261,867	1,288,091	1,314,680
Internal Audit	801,919	863,598	228,425	836,749	26,849	854,603	872,802	891,359	910,283
Law Library	410,663	497,006	131,881	412,708	84,298	403,056	408,510	414,068	419,735
Personnel Review Commission	2,415,684	2,627,309	691,615	2,543,339	83,970	2,594,388	2,646,433	2,699,495	2,753,595
Planning Commission	2,892,906	5,914,331	1,047,952	4,604,314	1,310,017	4,659,031	4,714,813	4,771,684	4,829,667
Public Defender	21,231,565	22,736,826	5,730,713	21,494,785	1,242,041	21,929,876	22,373,411	22,825,578	23,286,576
Soldiers and Sailors Monument	263,256	225,285	59,027	220,295	4,990	224,119	228,017	231,991	236,044
Solid Waste Management Dist.	2,425,125	2,545,874	520,868	2,533,809	12,065	2,362,641	2,381,690	2,400,926	2,420,630
Veterans Service Commission	7,703,753	8,842,501	1,612,965	6,996,725	1,845,776	7,011,528	7,097,191	7,184,531	7,273,582
Workforce Development	10,917,254	0	0	0	0	0	0	0	0
Total Board and Commissions	318,179,427	337,224,447	77,003,318	314,708,838	22,515,609	309,678,879	311,617,685	313,594,760	315,610,756
Total All Funds	1,934,329,359	2,140,265,276	508,370,454	2,003,708,443	136,556,833	1,900,853,757	1,915,077,482	1,928,615,006	1,943,420,567

Cuyahoga County
2025-2029 Budget/Forecast Analysis (1st Quarter)
Workforce by Department

Department	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2024-2025 Change
County Executive Agencies								
Clerk of Courts	97	92	89	79	82	90	92	2
County Executive	4	5	5	4	15	11	11	0
County Executive - Communications	8	7	6	4	6	7	7	0
County Executive - Regional Collaboration	2	2	2	2	2	3	3	0
County Executive - Sustainability	3	3	2	3	5	4	5	1
Development	11	24	33	26	18	17	19	2
Housing and Community Development	0	0	0	0	10	10	9	(1)
Fiscal Office	247	239	241	223	230	219	207	(12)
Fiscal Office - Real Estate Assessment	70	91	89	78	96	86	85	(1)
Fiscal Office - Treasury	40	39	38	36	43	41	42	1
HHS Administration	13	11	9	50	59	65	70	5
HHS Children & Family Services	842	798	730	633	691	708	703	(5)
HHS Cuyahoga Job & Family Services	784	765	727	700	762	821	848	27
HHS Cuyahoga Support Enforcement Agency	284	265	248	252	251	233	236	3
HHS Family & Children First Council	8	8	8	7	9	10	10	0
HHS Invest in Children	10	10	12	8	11	10	11	1
HHS Office of Homeless Services	4	3	3	5	5	6	6	0
HHS Office of Reentry	7	5	5	5	4	8	7	(1)
HHS Senior & Adult Services	163	154	144	154	162	167	170	3
Human Resources	54	61	49	54	54	55	68	13
Information Technology	107	139	113	102	106	113	114	1
Innovation and Performance	5	4	6	4	4	4	4	0
Law Department	19	18	19	20	18	21	21	0
Medical Examiner	103	102	108	107	105	114	115	1
Public Safety & Justice Services	73	68	67	68	78	77	76	(1)
Public Works - County Airport	8	8	7	6	8	9	9	0
Public Works - Dog Kennel	17	17	16	17	16	18	18	0
Public Works- Facilities Management	576	549	534	322	337	333	338	5
Public Works- Road and Bridge	0	0	0	106	113	124	121	(3)
Public Works- Sanitary Engineer	0	0	0	131	127	138	148	10
Sheriff	1,330	1,279	1,083	1,077	1,162	1,170	1,195	25
Total County Executive Agencies	4,889	4,766	4,393	4,283	4,589	4,692	4,768	76
Elected Officials								
County Council	21	21	21	22	22	22	22	0
County Prosecutor	382	368	384	421	415	436	444	8
Court of Common Pleas	495	493	469	486	480	487	486	(1)
Domestic Relations Court	89	89	86	85	86	85	84	(1)
Juvenile Court	536	516	486	475	481	509	514	5
Probate Court	78	76	75	76	74	75	75	0
Total Elected Officials	1,601	1,563	1,521	1,565	1,558	1,614	1,625	11
Boards and Commissions								
ADAMHS Board	41	44	54	53	49	48	46	(2)
Board of Developmental Disabilities	1,007	551	521	570	587	570	561	(9)
Board of Elections	103	188	90	89	99	97	98	1
Board of Revision	24	21	20	23	19	19	19	0
County Law Library Resource Board	3	3	3	3	3	2	3	1
County Planning Commission	16	15	18	18	18	21	21	0
Department of Internal Audit	5	5	6	6	6	6	6	0
Inspector General	9	8	9	9	9	9	9	0
Personnel Review Commission	17	16	19	21	20	21	21	0
Public Defender	136	134	136	151	154	162	162	0
Soil & Water Conservation	12	12	14	15	18	18	17	(1)
Soldiers' and Sailors' Monument	4	3	3	3	5	5	5	0
Solid Waste Management District	6	7	7	7	7	7	7	0
Veterans Service Commission	30	28	30	34	34	34	42	8
Workforce Development	11	11	10	10	11	0	0	0
Total Boards and Commissions	1,424	1,046	940	1,012	1,039	1,019	1,017	(2)
Total	7,914	7,375	6,854	6,860	7,186	7,325	7,410	85