



2023 Results of Operations

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2023 RESULTS OF OPERATIONS

The County's annual operating budget is the means by which the County plans the necessary provision of programs and services to meet the health, safety, civic, and economic needs of County residents, while leading the continued revitalization of Northeast Ohio. In 2023, Cuyahoga County government:

- Transferred \$53,609,757 into the Justice Center Capital Projects Fund
- Received Certificate of Estimated Resources for 2023
- Transferred \$311,692 in 2022 surplus budget appropriations to the Veterans Services Fund
- Approved \$5.3 million in Opioid Mitigation fund appropriations for contracts with Alcohol, Drug Addiction and Mental Health Services (ADAMHS) and the Cleveland Hitchcock Center
- Approved Casino Tax appropriations of \$3,797,000
- Approved \$1.5 million in appropriations for Say Yes to Education
- Received \$25 million in Emergency Rental Assistance 2 grant funds from the U.S. Treasury
- Received \$9,879,339 in HOME ARPA grant funds from the U.S. Department of Housing and Urban Development
- Adopted the annual Alternative Tax Budget for 2024
- Approved appropriations of \$1.65 million for Information Technology capital projects
- Approved appropriations for \$2.4 million for the Child Wellness Campus
- Received \$4.3 million in excess pledge funds on the Gateway bonds (Economic Development Series 1992)
- Approved 2024 Annual Tax Rates (as confirmed by the Budget Commission)
- Approved appropriations of \$3 million for the Veterans Services Commission headquarters buildout
- Approved County Sales Tax Levy of .25% for an additional 40 years
- Approved purchase of property in Garfield Heights for Central Services Campus
- Adopted 2024-2025 Biennial Budget and Capital Improvements Program
- Approved appropriations of \$3 million for the 911 Consolidation Shared Service Fund
- Reduced excess appropriations totaling more than \$265 million

The **Office of Budget and Management (OBM)** has completed a review of 2023 activity to what was planned in the 2023 Operating Budget (**R2021-0238**) and subsequent budget amendments and what was projected throughout the year. The financial information presented in this report highlights activity in the County’s major funds, identifies and explains variances in revenue and expenditures, and discusses ending cash balances and reserve levels. The results in the following sections are reported on an unaudited cash basis.

General Operating Fund

The General Operating Fund is the County’s main unrestricted fund; its health is a primary indicator of the County’s financial status.

In 2023, the General Fund ended the year with an operating deficit of \$69.3 million. Revenue totaled \$587.4 million while expenditures totaled \$656.7 million. This deficit includes \$63.4 million in American Rescue Plan Act (ARPA) expenditures. Removing the impact of ARPA, the General Fund ended 2023 with an operating deficit of \$5.9 million.

In addition to ARPA expenditures, the County also used reserves to cover several one-time projects. The projects included:

One-Time Projects	2023 Expenses
Veterans Services Commission Headquarters	\$3,000,000
911 Consolidation Shared Services	\$3,000,000
Total	\$6,000,000

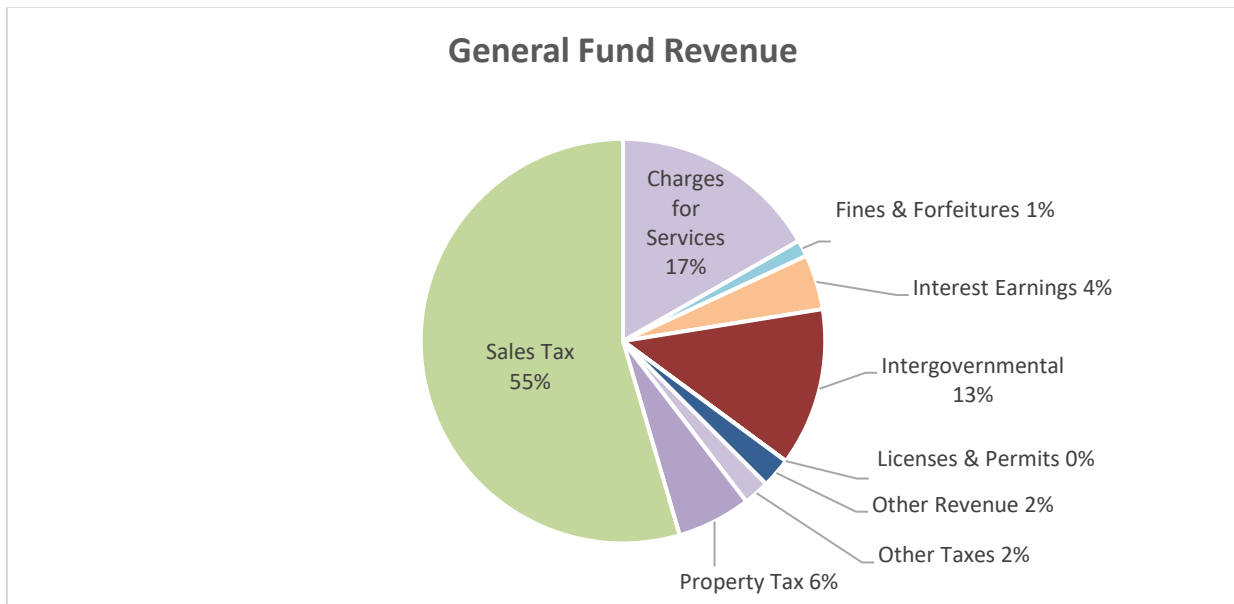
Removing the impact of ARPA and the projects funded with cash reserves, the General Fund ended 2023 with a \$55,638 surplus.

Revenue Discussion

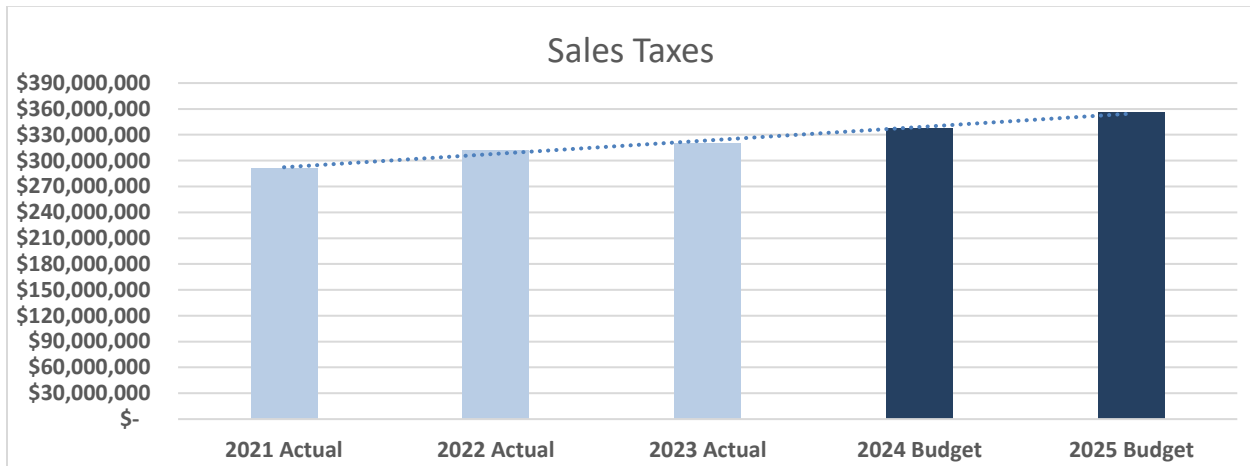
2023 General Fund revenue totaled \$587.4 million, which is \$49.1 million or 9.1% more than what was anticipated in the budget.

Revenue	2023 Budget	2023 Actual	Budget Variance	% Variance
Property Tax	\$32,953,894	\$34,708,716	\$1,754,822	5.3%
Sales & Use	\$312,577,935	\$320,235,856	\$7,657,921	2.4%
Licenses & Permits	\$99,646	\$83,069	-\$16,577	-16.6%
Fines & Forfeitures	\$8,855,927	\$7,739,096	-\$1,116,831	-12.6%
Charges for Services	\$98,647,138	\$98,390,740	-\$256,398	-0.3%
Intergovernmental	\$63,131,082	\$74,200,527	\$11,069,445	17.5%
Other Revenue	\$12,827,308	\$26,175,594	\$13,348,286	104.1%
Interest Earnings	\$9,192,571	\$25,849,412	\$16,656,841	181.2%
Total	\$538,285,501	\$587,383,011	\$49,097,510	9.1%

This year ended with larger variances in Sales Taxes, Intergovernmental Revenue, Other Revenue and Interest Earnings.



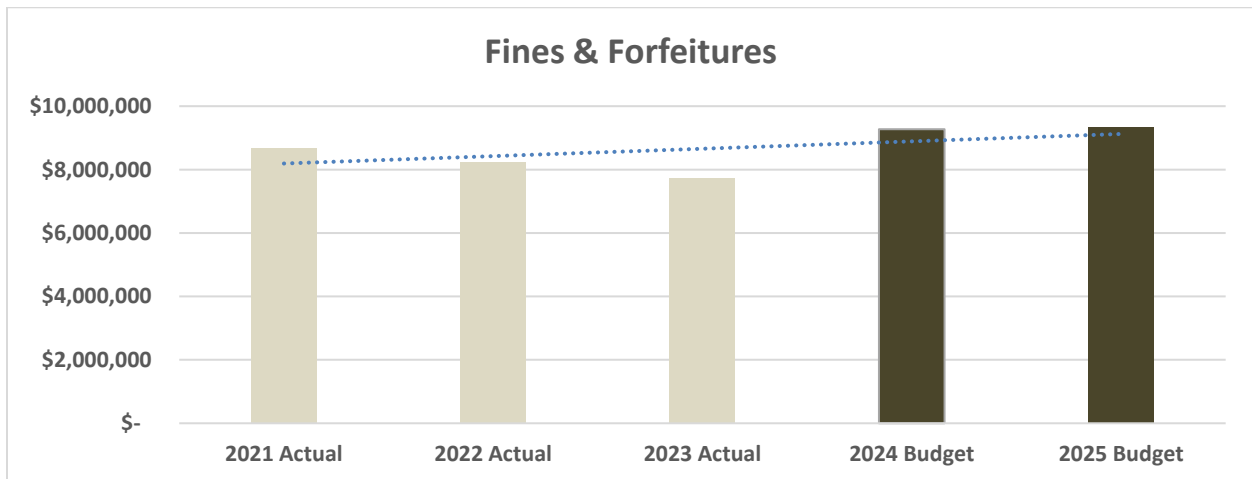
Sales and Use Tax revenue totaled \$320.2 million, representing 54.5% of total General Operating Fund revenue. This is \$7.7 million or 2.4% more than budget and \$8.5 million or 2.7% more than 2022. Gross Sales Tax collections grew by \$11.6 million or 3.7% from 2022 to 2023.



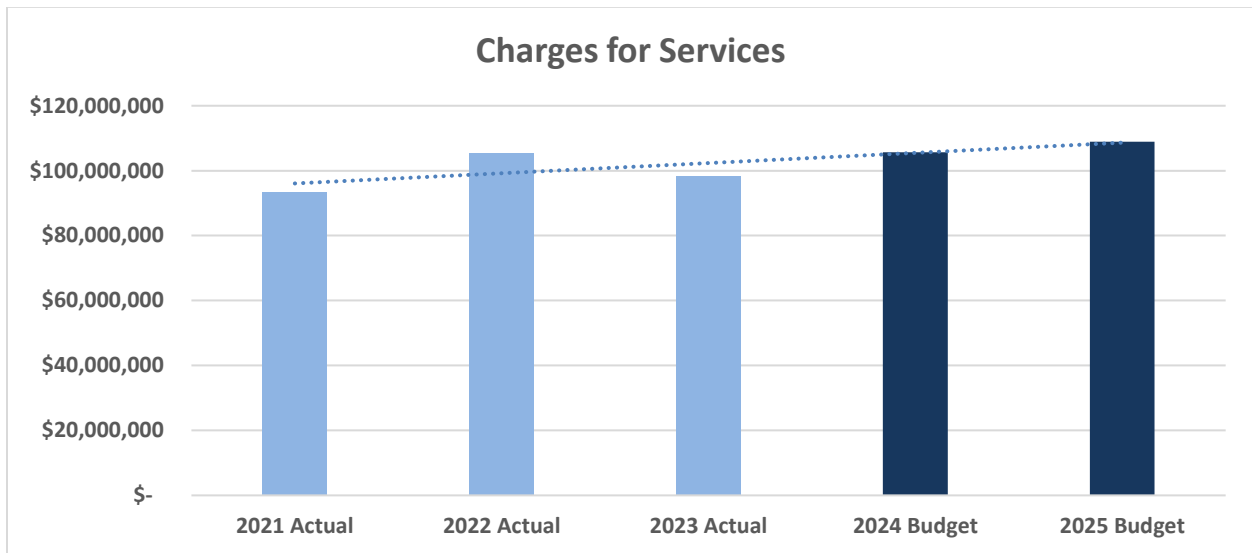
Property Taxes collected totaled \$34.7 million, representing 5.9% of total General Operating Fund revenue. This is \$1.8 million or 5.3% more than budget and \$3.6 million or 11.6% more than 2022. Property Tax is generated from a portion of the County’s 1.45 mills (inside millage): The 2023 Tax Budget (R2022-0113) changed the allocation of the County’s inside millage to 1.10 mills to the General Fund and 0.35 mills to the General Obligation Bond Retirement Fund. The 2024 Tax Budget maintains this allocation.



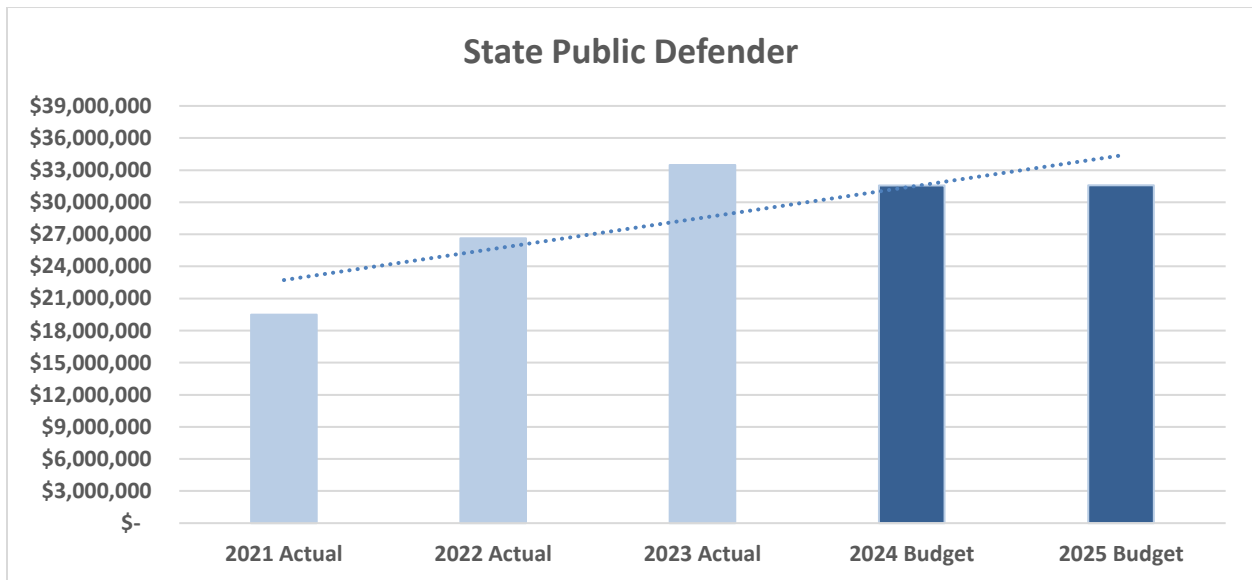
Fines and Forfeitures revenue totaled \$7.7 million, representing 1.3% of total General Operating Fund revenue. This is \$1.1 million or 12.6% less than budget and \$508,581 or 6.2% less than 2022. The 2023 budget variance is due to the reduced fees collected by the courts. All courts have reported increased activity in 2023 but still below previous years. The Courts continue to navigate pandemic related challenges while attempting to provide normal operations.



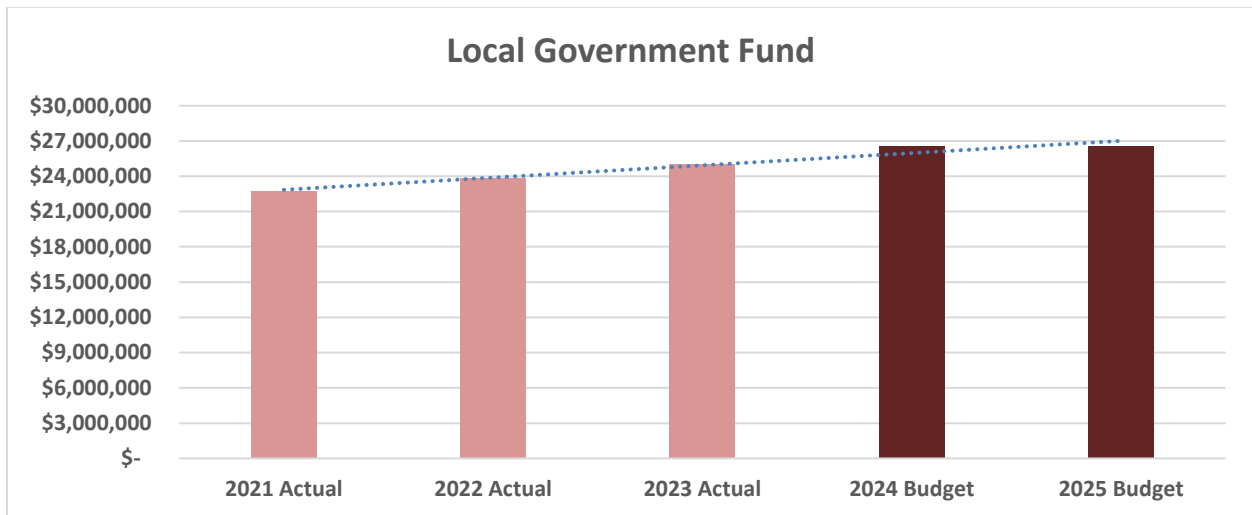
Charges for Services revenue totaled \$98.4 million, representing 16.8% of the total General Operating Fund revenue. This is \$256,398 or 0.3% less than budget and \$6.9 million or 6.6% less than 2022. The majority of the decrease from 2022 is due to reduced fees collected by the County for Conveyance and Recording.



Intergovernmental revenue totaled \$74.2 million, representing 12.6% of the total General Operating Fund revenue. This is \$11.1 million or 17.5% more than budget and \$845,111 or 1.1% less than 2022. This includes the reimbursement of \$33.5 million or \$11.6 million more than budget from the State Public Defender for indigent defense expenses and \$25 million or \$0.5 million less than budget from the State’s Local Government Fund.



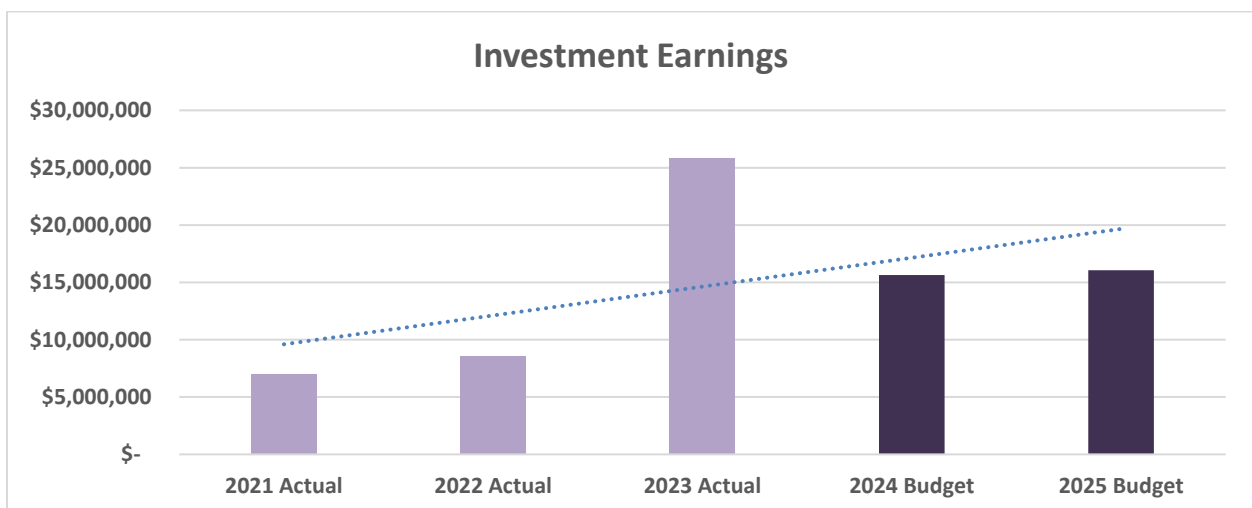
For State Fiscal Year 2024, the Ohio Public Defender decreased the county’s reimbursement rate to 85%. Additionally, for calendar 2024, the Ohio Department of Taxation decreased the County’s Local Government allocation to \$24.3 million.



Investment Earnings totaled \$25.8 million, representing 4.4% of the total General Operating Fund revenue. This is \$16.6 million or 181.2% more than budget and \$17.2 million or 201.1% more than 2022. The increase from 2022 reflects improving rate environment; StarOhio rates have increased significantly each month since January of 2022:

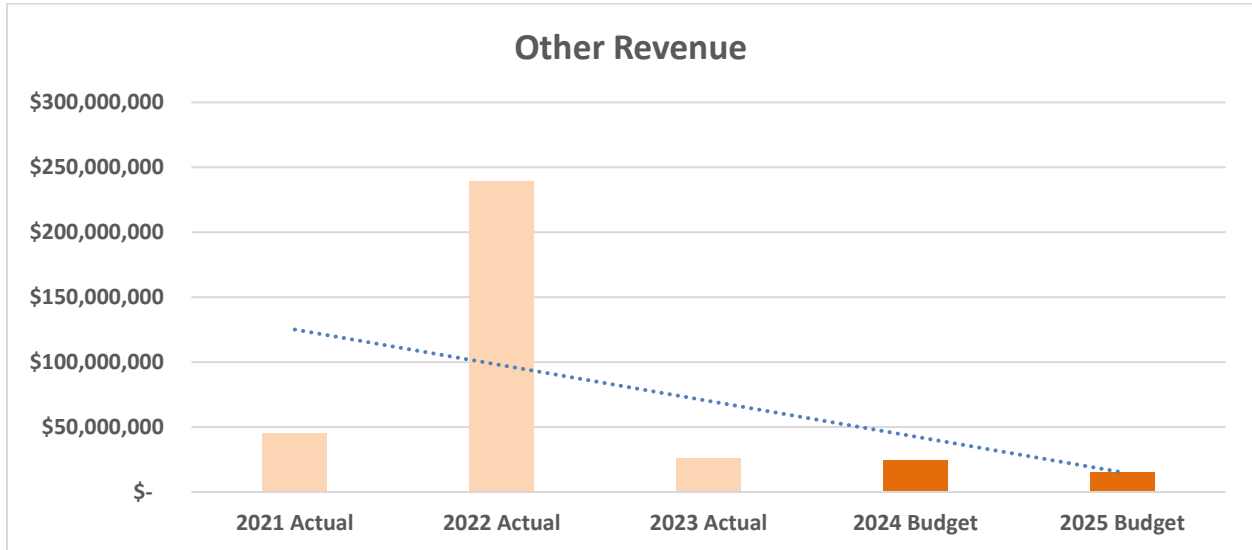
Month	2022 Rates	2023 Rates
January	0.10%	4.56%
March	0.28%	4.87%
June	1.14%	5.26%
September	2.56%	5.53%
December	4.19%	5.57%

As of December 31, 2023, the **County’s investment portfolio totals \$934 million**.



Other Revenue totaled \$26.2 million, representing 4.5% of total General Operating Fund Revenue. This is \$13.3 million or 104.1% more than budget and \$213.3 million or 89.1% less than 2022. Included in this total are:

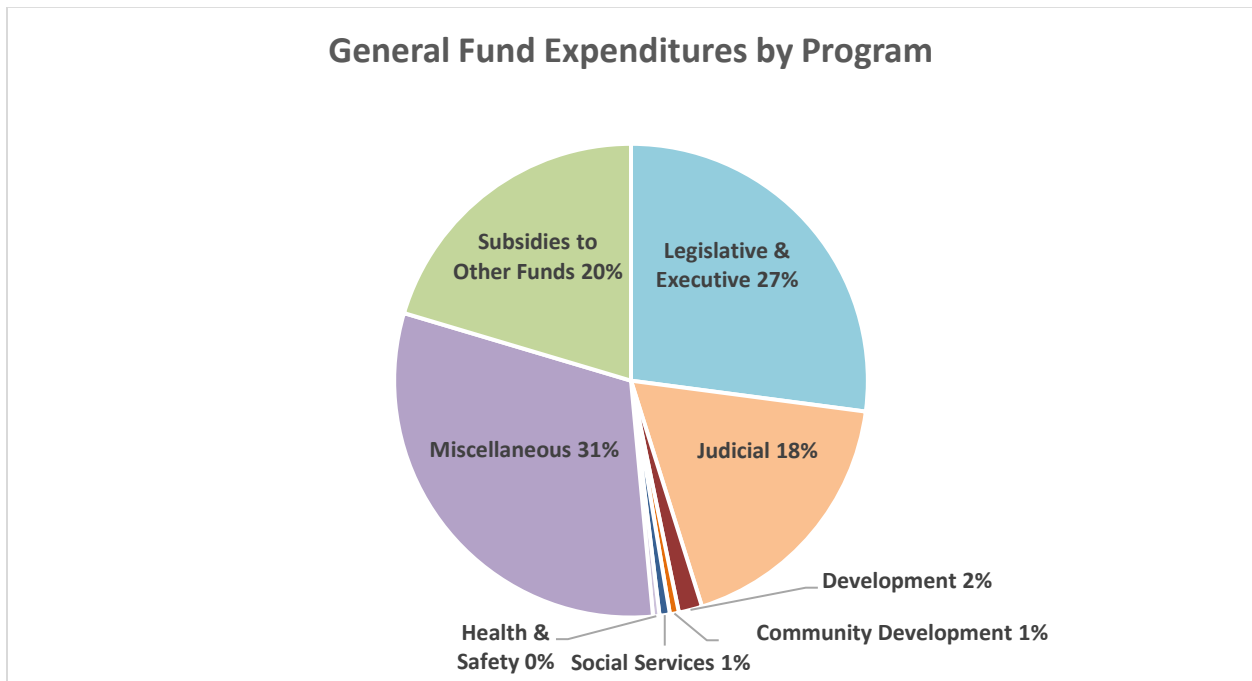
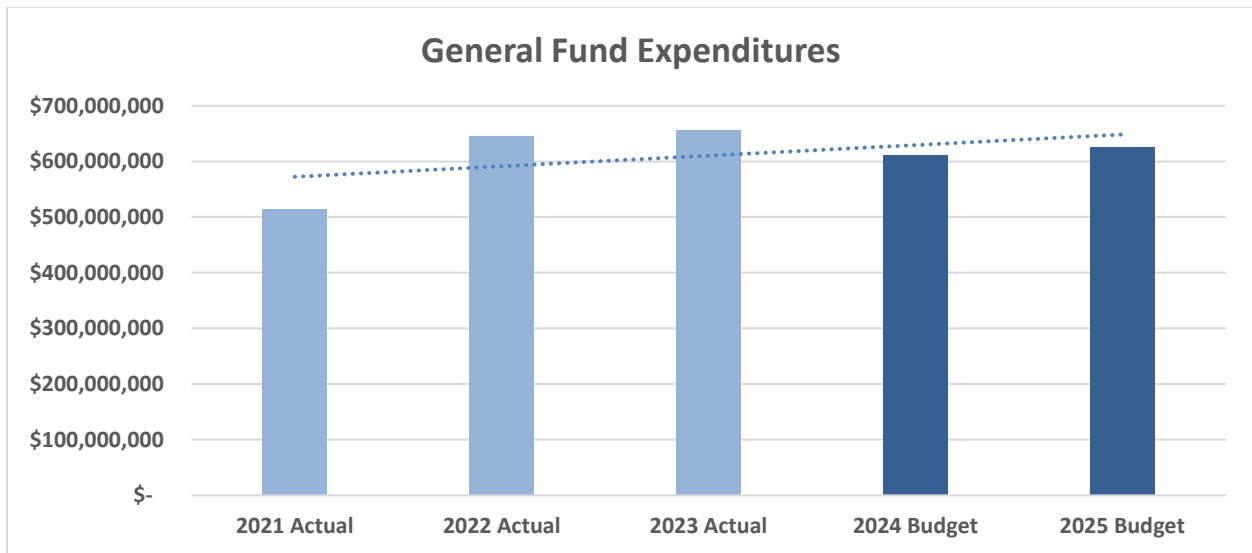
- \$1.7 million combined cash transfer from the Road & Bridge and Sanitary Sewer Funds to repay the advance made from the General Fund for the purchase and renovation of the Harvard Road Garage
- \$4.6 million transfer from the Garage Fund to repay the General Fund for debt service payments on the 2016 Sales Tax Revenue Bonds issued for renovations at the Huntington Park Garage (\$1.5 million for 2023, \$3.1 million for 2024 and 2025)
- \$12.2 million in Bed Taxes
- \$4.3 million in excess pledge funds on the Gateway bonds
- \$2.3 million in Board of Elections reimbursements



Expenditure Discussion

General Fund Operating Expenditures for 2023 totaled \$590.5 million, which is \$121.2 million or 17% under the approved budget. Personnel expenditures totaled \$337 million which is \$6.4 or 1.9% million under budget, Other Expenses totaled \$253.5 million which is \$114.8 million or 31.2% under budget and **Subsidies to other funds totaled \$66.2 million** which is \$14.8 million or 18.2% under budget. At year-end there were encumbrance balances totaling \$21.3 million that will carry into 2024 for purchase or liquidation. Since last year, carryover balance increased by \$1.5 million. Again, included in these expenditures are ARPA expenditures of \$63.4 million and one-time draws of \$6 million for projects.

Expenditures/Subsidies	2023 Budget	2023 Actual	Budget Variance	% Variance
Personnel Services	\$343,380,265	\$336,986,231	\$6,394,034	1.9%
Other Expenses	\$368,288,493	\$253,523,723	\$114,764,770	31.2%
Total Expenditures	\$711,668,757	\$590,509,954	\$121,158,804	17.0%
Subsidies to Other Funds	\$80,956,214	\$66,183,409	\$14,772,804	18.2%



The following departments experienced significant expenditure surpluses:

Fiscal Office – \$104.6 million surplus

The majority of this surplus was due to ARPA funding that was transferred to the General Fund. ARPA funding was underspent by \$98.1 million. The remaining surpluses were \$0.7 million in personal services and \$5.9 million in other expenses. The surplus in personal services is due to vacancies that impact almost all divisions of the Fiscal Office. The surplus in other expenses also impacts most divisions and includes underspending contracts and other operating expenses.

Medical Examiner – \$1.8 million surplus

This surplus was in several budget categories including personal services, professional services and equipment. The Medical Examiner ended 2023 with a \$0.4 million surplus in personal services due to the vacancies of three forensic pathologists and \$1.4 million surplus in

professional services and equipment. The majority of this surplus is due to the additional appropriation of \$1 million that was approved in 2023 for professional services and equipment (for medical carts, video equipment and fences). Due to timing and delays in delivery, payment for these items will not post until 2024.

Sheriff – \$2.8 million surplus

This surplus was in several budget categories including personal services, professional services and controlled costs. The Sheriff ended with a \$0.3 million surplus in personal services, \$0.9 million surplus controlled costs (*due to over-estimated space maintenance charges*) and \$1.6 million surplus in other expenditures (*which were intended to pay vendors*).

Common Pleas Court – \$3.3 million surplus

This surplus was primarily in personal services. In October, the Court transferred approximately \$3.8 million in personal services to several grants which created this \$3.3 million surplus.

Juvenile Court – \$1.3 million surplus

This surplus was in several budget categories including personal services, professional services and controlled costs. Juvenile Court ended 2023 with a \$0.9 million surplus in Assigned Counsel and \$0.5 million in space maintenance charges.

Prosecutor – \$1.0 million surplus

This surplus was in personal services, professional services and other operating. The Prosecutor transferred personal services expenditures to eligible grants resulting in \$0.6 million surplus. Underspending of outside counsel saved \$1.4 million but the majority was offset by combined deficits of \$1 million in non-capital equipment, publications and subscriptions.

Board of Elections (BOE) – \$1.6 million surplus

This surplus resulted from underspending in all several areas of the Board of Elections including Administration \$0.4 million, Primary Election \$0.3 million, General Election \$0.4 million and Voting Equipment \$0.4. By budget account, personal services ended \$0.3 million under budget and other expenses ended \$1.3 million under budget (*combination of lower voter turnout, implementation/upgrades of new voter equipment and carpet installation that was completed but not charged in 2023*).

Veterans Service Commission (VSC) – \$1.1 million surplus

This surplus was in both client and professional services. The Veterans Services Commission ended 2023 with \$0.4 million surplus in client services and \$0.7 surplus in professional services. Client services were impacted by the VSC move which did not allow in-person clients for three months. Professional services were impacted by a new staffing model which reduced training expenses, tuition reimbursements and referral of cases for arbitration and mediation services.

Subsidies to Other Funds

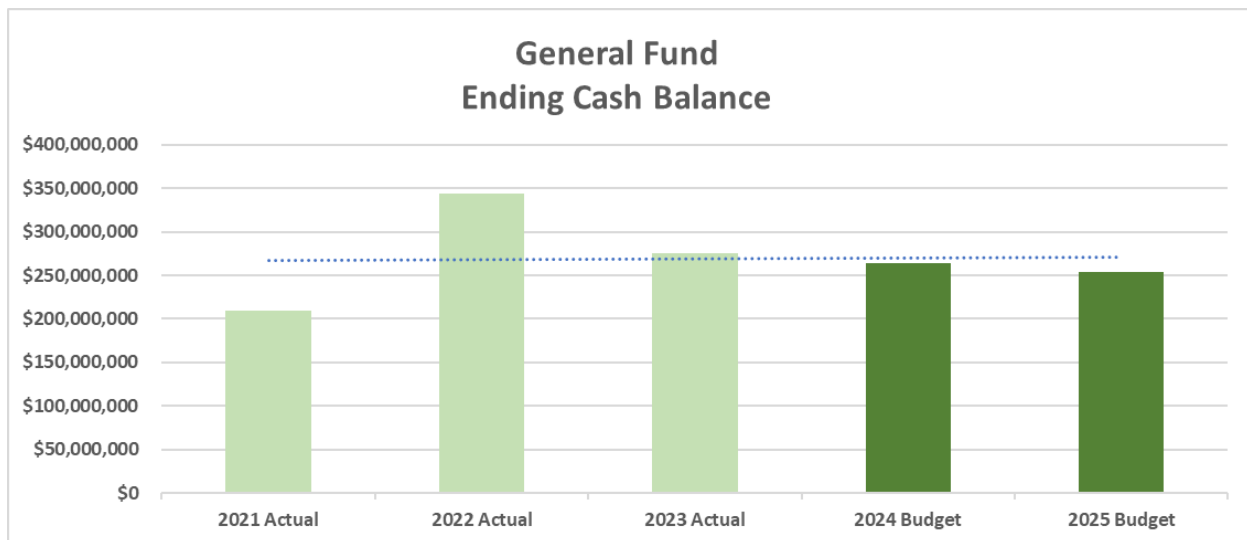
The General Fund subsidies totaled \$66.2 million which is \$14.8 million or 18.2% under the approved budget. The vast majority of the surplus was due to the Hilton Hotel covering their portion of scheduled County Hotel debt. The major variances included:

- County Hotel covering their portion of debt service - \$11.9 million surplus
- County Hotel Debt Service Fund balance - \$5 million surplus
- 2017 Sales Tax Bonds - \$1.4 million surplus
- Flats East Bank Guarantee - \$1.1 million surplus
- Challenge Loan Program - \$1.3 million deficit
- 911 Consolidation Shared Service - \$3 million deficit

Ending Cash Balance

The 2023 ending cash balance in the General Operating Fund totaled \$274.9 million, which is \$137.6 million more than the cash reserve requirement based on 2022 expenditures (Ordinance O2021-0010). Again, it is important to note that this ending cash balance includes \$98.1 million in remaining American Rescue Plan Act funds.

General Fund	2023 Budget	2023 Actual	Budget Variance	2024 Budget
Beginning Cash Balance	\$344,246,539	\$344,246,539	\$0	\$274,936,187
Operating Revenue	\$538,285,501	\$587,383,011	\$49,097,510	\$600,248,638
Operating Expenditures	\$711,668,757	\$590,509,954	\$121,158,804	\$542,076,141
Subsidies to Other Funds	\$80,956,214	\$66,183,409	\$14,772,804	\$69,102,583
Ending Cash Balance	\$89,907,069	\$274,936,187	\$185,029,118	\$264,006,101
Cash Reserve Requirement	\$137,318,778	\$137,318,778		\$147,204,425



Health and Human Services Levy Funds

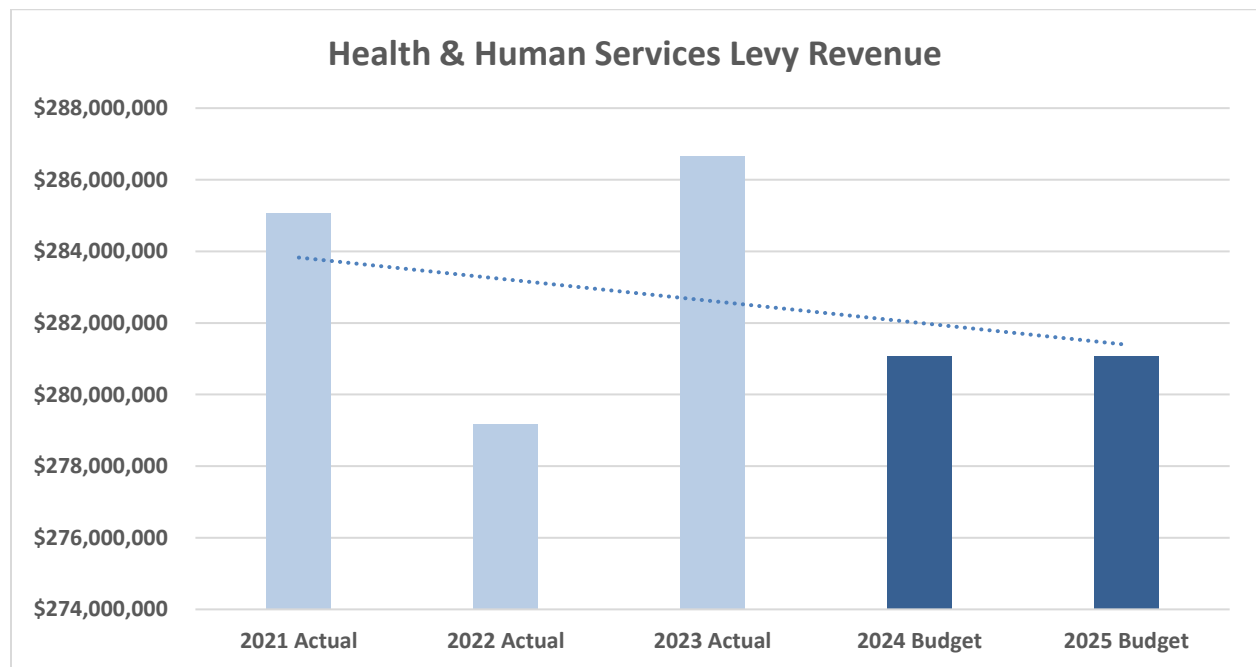
The County has two voted levies to support Health and Human Services (HHS): a 4.8 mill levy, last renewed in May 2016 for a period of eight years and a 3.9 mill levy, replaced and increased to a 4.7 mill levy in April 2020 for a period of eight years.

In 2023, the **Health and Human Services Levy Fund ended with an operating surplus totaling \$13.2 million.** Revenue totaled \$286.7 million while subsidies totaled \$273.5 million. The majority of the surplus was due to lower spending by both Juvenile Court and the Department of Health & Human Services.

Revenue Discussion

This Fund generates revenue from two voted levies totaling 9.5 mills, as well as credits from the State of Ohio that offset the homeowner’s cost of the levies. **HHS Levy Fund revenue totaled \$286.7 million in 2023:** \$140.2 million from the 4.8 mill levy and \$146.5 million from the 4.7 mill levy.

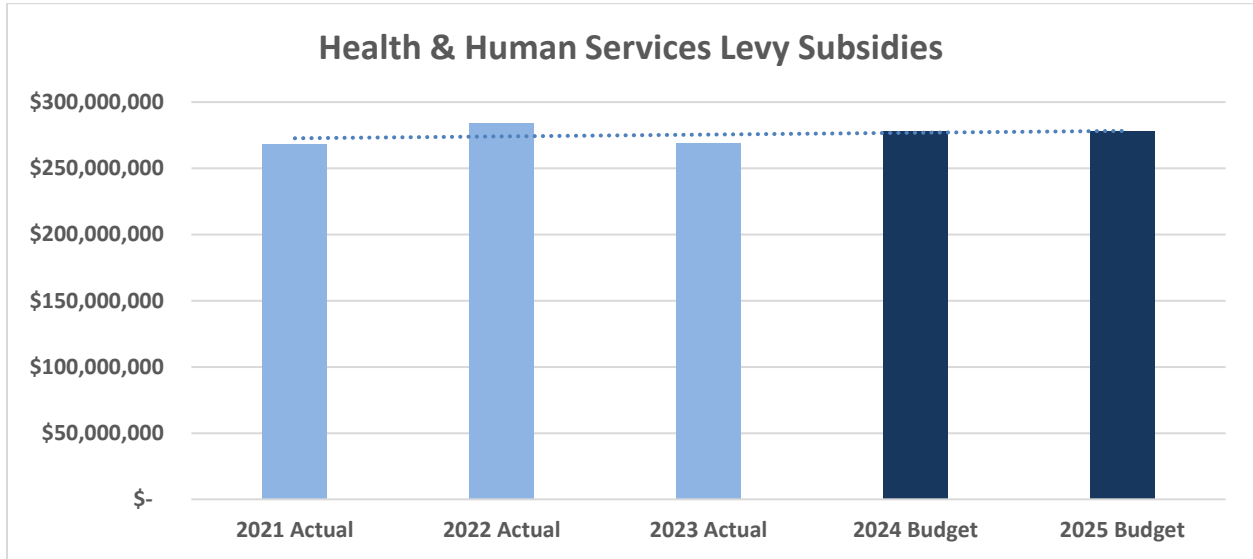
Revenue	2023 Budget	2023 Actual	Budget Variance	% Variance
Intergovernmental	\$16,057,651	\$15,909,112	-\$148,539	-0.9%
Property Taxes	\$262,798,269	\$270,744,625	\$7,946,356	3.0%
Total	\$278,855,920	\$286,653,737	\$7,797,817	2.8%



Operating Expenditures/Subsidy Discussion

Subsidies for 2023 totaled \$268.9 million which is \$13.1 million or 4.6% less than budget. This surplus is a combination of subsidies to both Juvenile Court and the Health and Human Services funds (including Children’s Service, Child Support and Human Services funds).

Operating Expenditures/Subsidies	2023 Budget	2023 Actual	Budget Variance	% Variance
Operating Expenditures	\$4,565,003	\$4,560,359	\$4,644	0.1%
Subsidies to Other Funds	\$281,999,188	\$268,904,008	\$13,095,180	4.6%
Total Expenditures/Subsidies	\$286,564,191	\$273,464,367	\$13,099,824	4.6%



The following departments experienced significant expenditure/subsidy variances:

Juvenile Court – \$2.5 million surplus

This surplus was in several budget categories including supplies, controlled and professional services. This reduced spending resulted in Juvenile Court receiving less HHS Levy subsidy.

HHS - Administration – \$2.4 million surplus

This surplus was primarily in professional services, more specifically underspending in the Skill-Up program. This underspending resulted in HHS-Administration receiving less HHS Levy subsidy.

HHS – Job & Family Services (CJFS) - \$4.2 million deficit

This deficit was due to a combination of lower revenue estimates and increased spending projections provided by the department that did not materialize resulting in CJFS receiving more HHS Levy subsidy. For 2023, final revenue came in higher than budget and actual expenditures came in under budget for both personal services and other expenditures. Several Income Maintenance programs ended with surpluses including Children with Medical Handicaps (CWMH), Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF) programs.

HHS – Child Support Enforcement (CSEA) – \$2.4 million surplus

This surplus was in both personal and professional services. Contributing factors included vacancies and underspending in Cooperative Agreements with the Courts which resulted in CSEA receiving less HHS Levy subsidy.

HHS - Division of Children & Family Services (DCFS) - \$6.3 million surplus

This surplus was in several budget areas including personal services, professional and client services. At year end, DCFS had 47 Social Worker vacancies and an approximate lag of three months (*back to October, 2023*) in receiving invoices for both adoption and foster care contracts and client services. These issues resulted in DCFS receiving less HHS Levy subsidy.

HHS – Senior & Adult Services (DSAS) - \$1.4 million deficit

This deficit was due to inflated spending projections provided by the department that did not materialize resulting in DSAS receiving more HHS Levy subsidy. For 2023, spending on contractual services, including Community Social Service Programs (CSSP) and OPTIONS came in underbudget. Both programs ended with surpluses.

HHS – Early Childhood (IIC) - \$3 million surplus

This surplus was in the Universal Pre-Kindergarten program. The surplus is attributable to a combination of late invoices and workforce challenges from providers. Many providers were also understaffed, which led to a decrease in the services provided. This resulted in IIC receiving less HHS Levy subsidy.

HHS – Family & Children First Council (FCFC) - \$0.8 million surplus

This surplus was due to underspending in professional services. Several contracts, including CTAG, Starting Point, had staffing issues while other teen pregnancy and crisis bed providers started late due to negotiations during the contracting process. These issues resulted in FCFC receiving less HHS Levy subsidy.

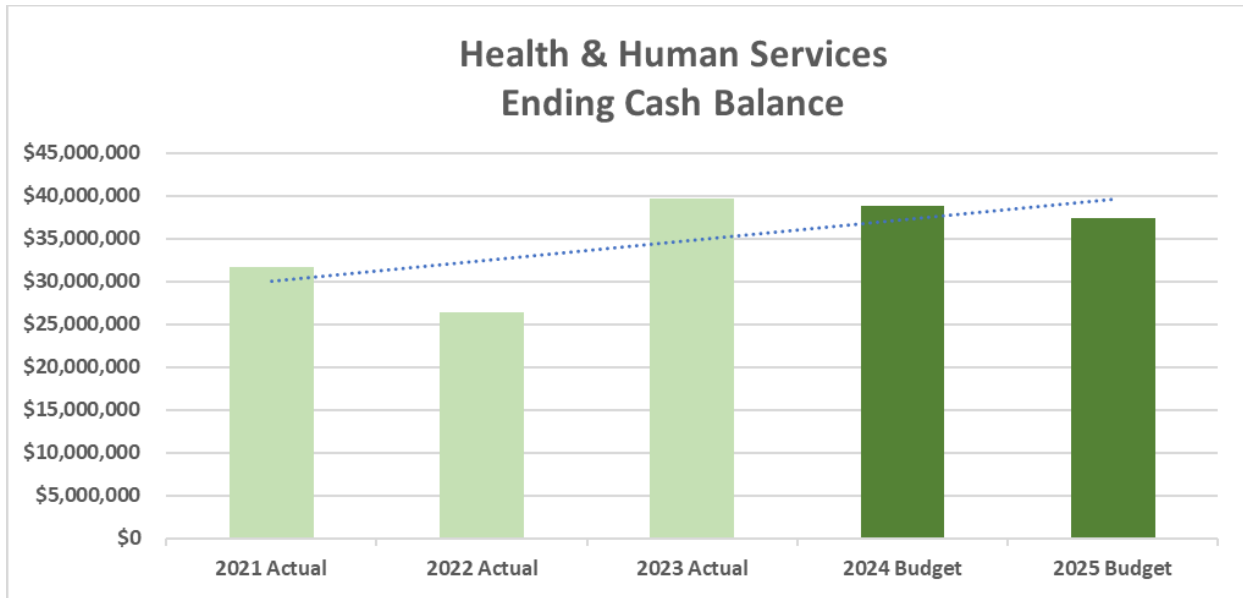
HHS – Homeless Services - \$1.3 million surplus

This surplus was in professional and controlled services. Several shelters and veterans services providers (ie: Lutheran Metropolitan Ministries, Mary House) started late and underspent their contracts. Additional, controlled services, more specifically space maintenance charges, were lower than anticipated. Both issues resulted in Homeless Services receiving less HHS Levy subsidy.

Ending Cash Balance

The year-end cash balance in the Health and Human Services Levy Funds totaled \$39.6 million, which is \$11.2 million more than the cash reserve requirement based on 2022 expenditures (Ordinance O2021-0010).

HHS Levy Fund	2023 Budget	2023 Actual	Budget Variance	2024 Budget
Beginning Cash Balance	\$26,405,596	\$26,405,596	\$0	\$39,594,966
Operating Revenue	\$278,855,920	\$286,653,737	\$7,797,817	\$281,076,624
Operating Expenditures	\$4,565,003	\$4,560,359	\$4,644	\$4,165,004
Subsidies to Other Funds	\$281,999,188	\$268,904,008	\$13,095,180	\$277,734,813
Ending Cash Balance	\$18,697,325	\$39,594,966	\$20,897,641	\$38,771,773
Cash Reserve Requirement	\$28,442,494	\$28,442,494	\$0	\$27,346,437



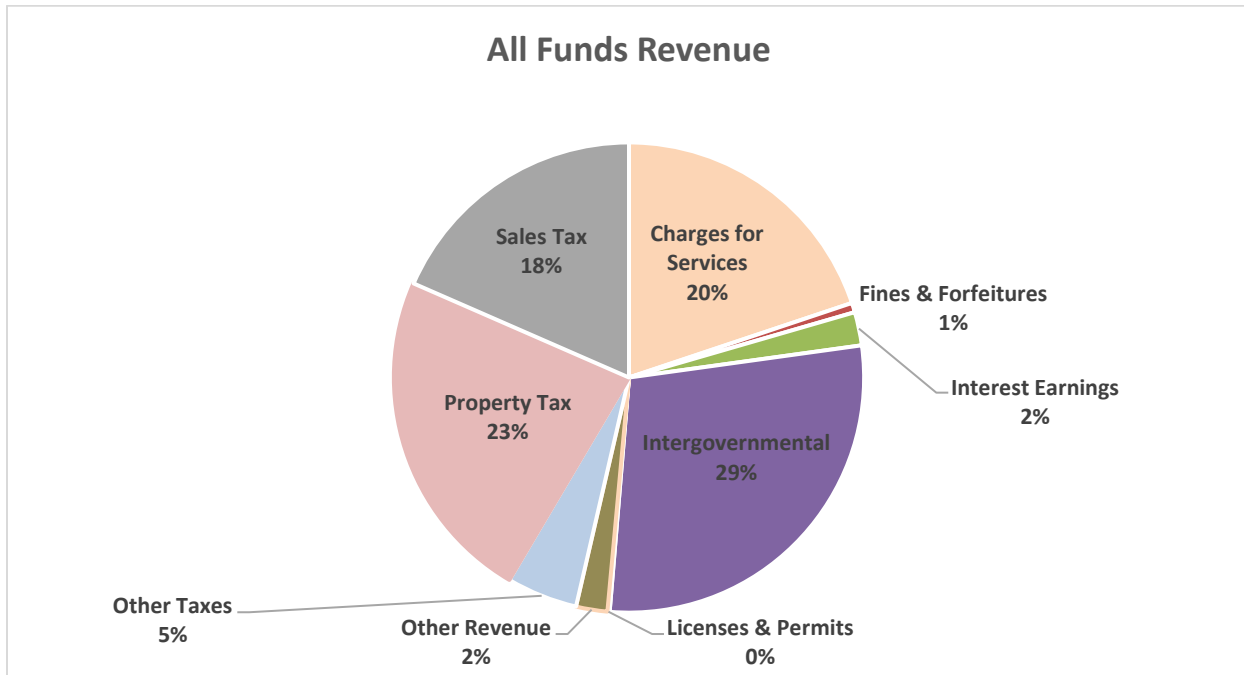
All Funds

The All Funds budget captures the financial activity of the County’s General Fund, HHS Levy Funds, and the special revenue funds, including grants and capital projects. Special Revenue Funds are restricted in use and some of have Code requirements on minimum cash balances. Compliance to the law for the special revenue funds is monitored by the agencies that manage the funds, as well as the County Fiscal Office.

All Funds	2023 Budget	2023 Actual	Budget Variance	2024 Budget
Beginning Cash Balance	\$1,151,262,002	\$1,151,262,002	\$0	\$1,067,977,156
Total Operating Revenue	\$1,743,825,513	\$1,797,667,371	\$53,841,857	\$1,716,740,764
Total Operating Expenditures	\$2,181,383,510	\$1,880,952,217	\$300,431,293	\$1,760,313,572
Ending Cash Balance	\$713,704,006	\$1,067,977,156	\$354,273,150	\$1,024,404,348

Revenue Discussion

All Funds revenue totaled \$1.8 billion in 2023, which was \$53.8 million 3.1% more than budget.



The following departments/funds had significant revenue variances:

General Fund:

General Fund Zones – \$49.1 million surplus

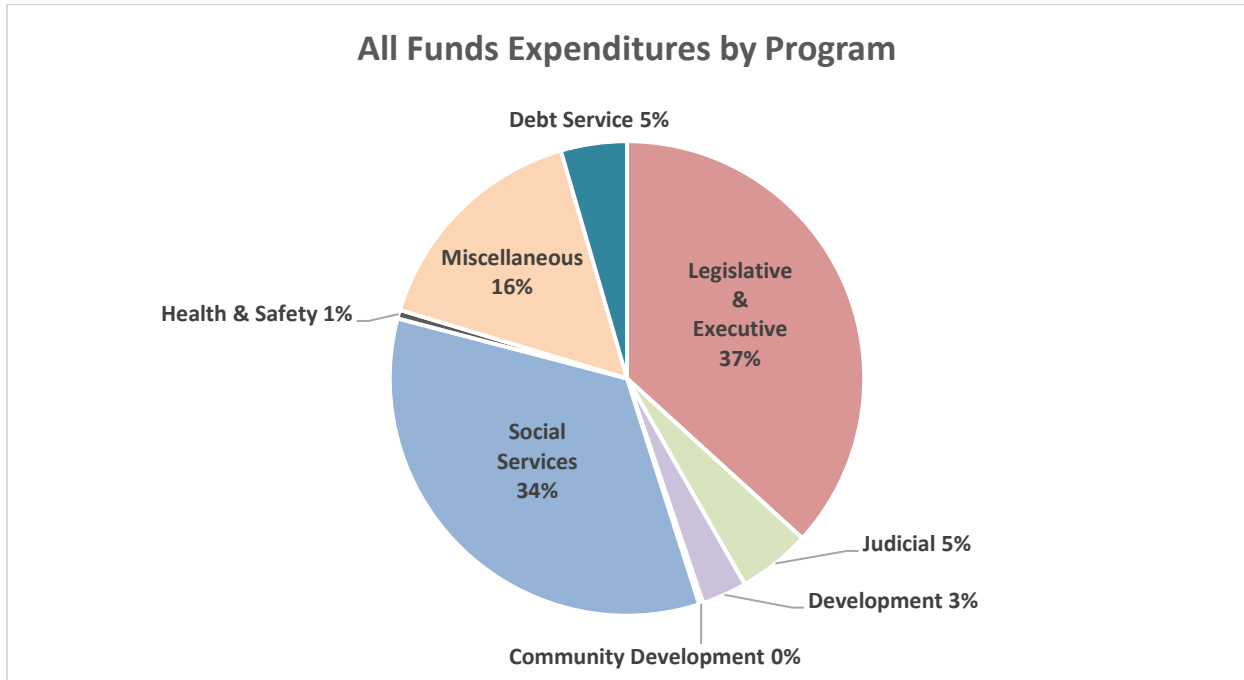
Please see Revenue Discussion on pages 3-8.

Special Revenue Funds:

HHS Levy Zones – \$7.8 million surplus

Please see Revenue Discussion on page 12.

All Funds expenditures totaled \$1.88 billion in 2023. This is an overall surplus is \$300.5 million or 13.8% of budget. At year-end, there were encumbrance balances of approximately \$110 million that will carry in to 2024 for purchase or liquidation. Since last year, this carryover balance decreased by \$46.1 million.



The following are the departments/funds with significant expenditure surpluses:

General Fund:

General Fund Zones - \$136 million surplus

Please see General Fund Expenditure Discussion on pages 8-11.

Special Revenue Funds:

Health and Human Services Levy Zones - \$13.1 million surplus

Please see Health and Human Services Levy Fund Expenditure Discussion on pages 12-15.

Fiscal Office - \$29.8 million surplus

This surplus was in three special revenue funds. The Debt Service fund ended with a \$12 million surplus was due to the Hilton Hotel (*Certificate of Participation requires County to budget full scheduled debt service but hotel operating account paid \$11.9 million*). The Real Estate Assessment fund ended 2023 with a surplus of \$3 million in contractual spending. Additionally, a surplus of \$13.3 million in Excise Tax distributions (*County is required to budget full excise taxes but Cuyahoga Arts and Culture receives \$13.3 million*).

Health and Human Services – \$32.2 million surplus

The Department of Health and Human Services administers Income Maintenance programs (ie: Child Care, Medicaid, SNAP, TANF) Social Service programs (ie: Adult Protective Services, Title XX, Title IV-E Child Welfare) and the Child Support Enforcement program (Title IV-D) for the County.

Each division ended 2023 with a surplus: HHS-DCFS \$13.9 million, HHS-CSEA \$2.6 million, HHS-Administration \$2.8 million, HHS-IIC \$1.1 million, HHS-JFS \$4.9 million, HHS-FCFC \$0.8 million, HHS-Homeless \$0.4 million, HHS-Re-Entry \$0.4 million, HHS-DSAS \$0.6 million. By budget account, the larger surpluses were in personal services \$2.1 million, contracts \$17.2 million and client services \$8.3 million.

Common Pleas - \$9.7 million surplus

In 2023, Common Pleas received \$17.2 million Community Corrections Act (ODRC) grant. This surplus represents the remainder of this two year grant that will carry into 2024.

Public Works/Road Capital Projects - \$25.1 million surplus

This surplus in Road Capital Projects fund is due to the timing of appropriations and corresponding expenses. In December 2023, Public Works received additional appropriations for eight road projects. The eight road projects included: Sheldon Road, Grant Avenue, Forbes Road, Clague Road, East 200th Street, Garfield Blvd., Chagrin River Road and the Cleveland Lakefront Connector. No expenditures were posted to these projects in 2023 resulting in this large surplus. These appropriations will carry forward to 2024.

Public Works/Road & Bridge Zone – \$16.2 million surplus

Public Works funds Road & Bridge projects through a combination of local Road & Bridge funds (including \$5 License Tax Fund, \$7.50 License Tax Capital Improvement Fund and the additional \$5 Capital Improvement fund), ODOT funds, and OPWC funds. 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’s Road & Bridge funds and the budget generally has a large surplus because projects tend to take multiple years to complete. At year-end, four projects including Sprague Road reconstruction, Cedar Point Bridge, Green Road resurfacing and the Old Rockside bridge remain incomplete.

Public Works/Sanitary Sewer Zone – \$9.2 million surplus

The Sanitary Engineer pays expenses for multiple sanitary sewer districts out of its Sanitary Sewer operating account and then receives reimbursements/revenues from municipalities at the end of the year. This budget surplus was due to several factors including timing of sanitary projects, reimbursements, contingencies and emergency repairs. At year end, three capital items remained incomplete. A capital project adding a pump station in Parma, and two capital outlays, one for purchase a new jet vacuum machine and another for purchase of five new sewer vac trucks were not completed.

ADAMHS Board – \$14.1 million surplus

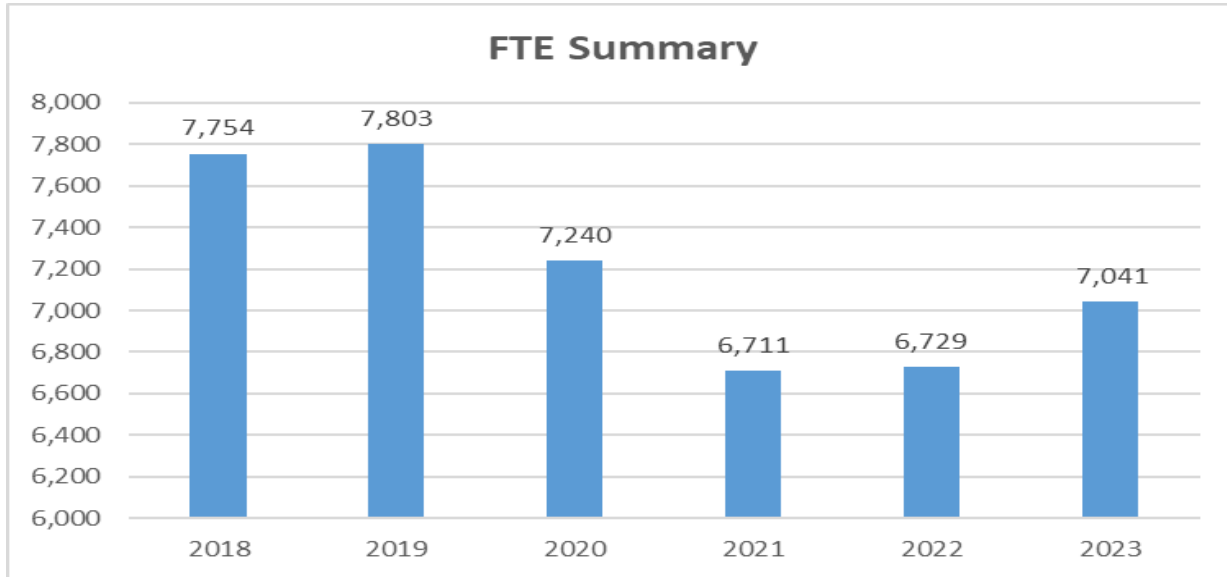
The surplus was in a several budget categories including personal services, contractual and client services. Reported surpluses included staff vacancies of \$0.7 million, underspending of Diversion Call Center contract \$1.1 million and under-utilized client services (Residential Assistance Program and MetroHealth’s Psychiatric Emergency Department) \$11.6 million.

Ending Cash Balance

The year-end cash balance on an All Funds basis was \$1.1 billion. There is no statutory requirement related to the cash balance on an All Funds basis.

Workforce:

The following charts summarize the staffing levels in the County for the last several years.



From 2022 to 2023, the County added a total of 312 staff to the payroll. The most significant changes occurred in the following departments:

Department	2022 Staff	2023 Staff	2022-2023 Change	% Change
County Executive	4	15	*11	275.0%
Fiscal Office	223	230	7	3.1%
Health & Human Services	1,814	1,954	140	7.7%
Information Technology	102	106	4	3.9%
Public Safety & Justice Services	68	78	10	14.7%
Public Works	582	601	19	3.3%
Sheriff	1,077	1,162	85	7.9%
Juvenile Court	475	481	6	1.3%
Board of Developmental Disabilities	570	587	17	3.0%
Board of Elections	89	99	10	11.2%

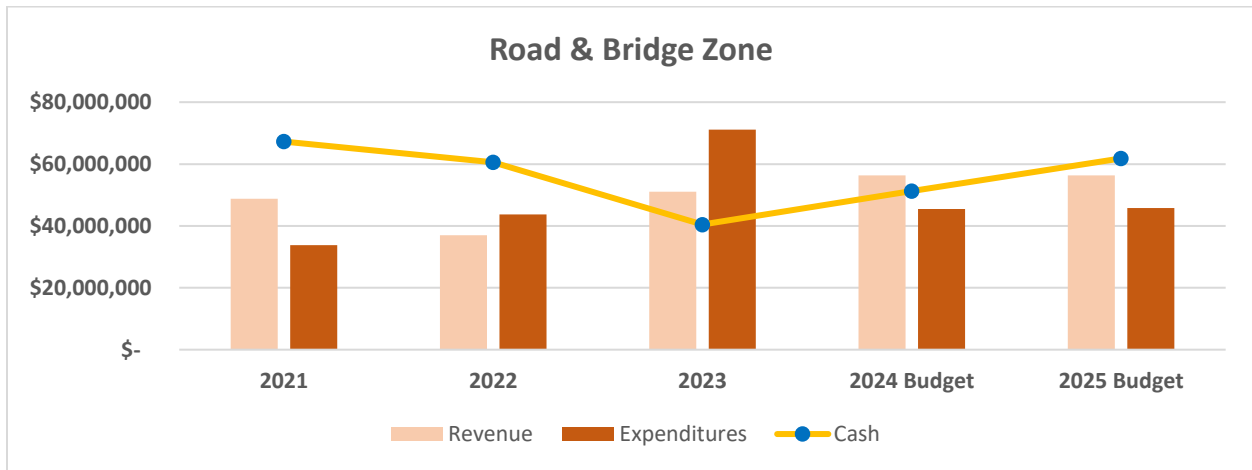
**(includes 5 Cleveland Foundation Public Service Fellows)*

A detailed chart summarizing staffing levels by department from 2018 to 2023 is included on page 46.

Special Revenue Funds:

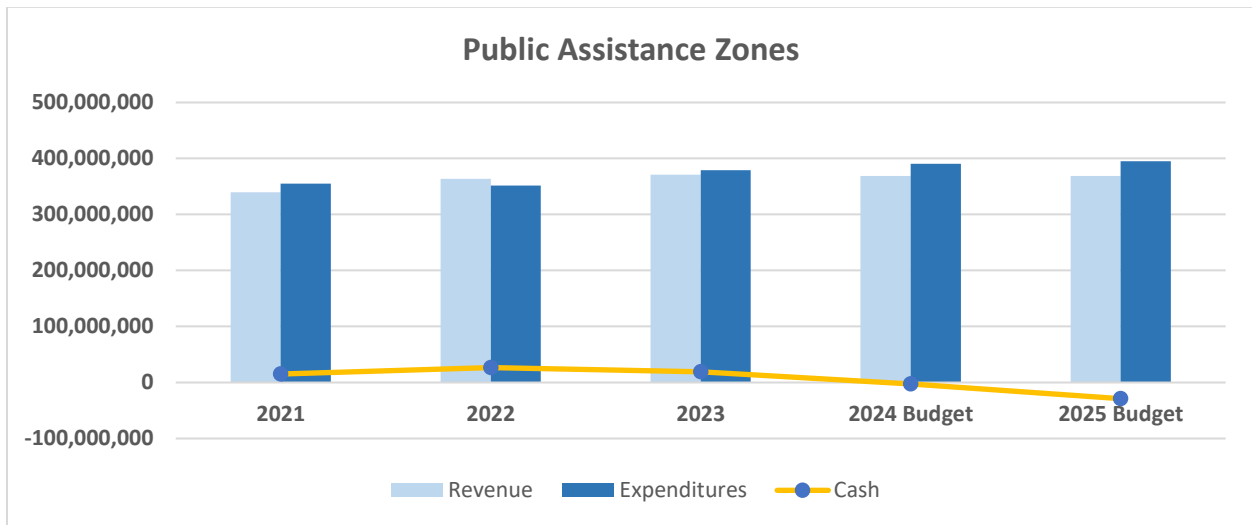
Road & Bridge (2270)

The Road & Bridge fund includes revenue generated from motor vehicle registration taxes and gasoline tax. The motor vehicle tax includes \$5 and \$7.50 fees and effective January 2019, also includes an additional \$5 fee authorized by H.B. 26 and County Ordinance O2017-0003. Public Works uses these funds along with Ohio Department of Transportation, Ohio Public Works Commission and local municipal contributions to fund projects. In 2023, there were 5 new capital projects totaling \$5,500,299. Total revenues and expenses for 2023 were \$51.0 million and \$71.1 million respectively. At year end, **the cash balance in the Road & Bridge fund totaled \$40.5 million.**



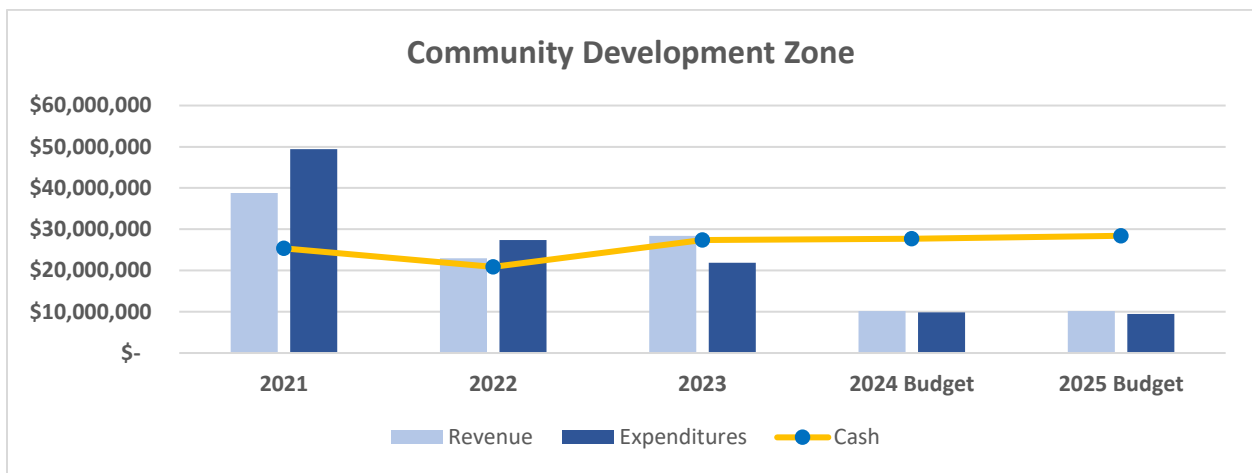
Public Assistance Funds (2215, 2245, 2260)

Public Assistance Funds include Childrens Services, Child Support Enforcement and Human Services funds. These funds include revenue from the federal, state and county Health & Human Services Levy that are used to administer Child Support, Income Maintenance and Social Service programs that include Title IV-D (CSEA), Title IV-E (Child Welfare) and Child Care, Medicaid, Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF). **The 2023 ending cash balance in the combined Public Assistance Funds totaled \$18.9 million.** This ending cash balance can be used to offset future Health and Human Services Department subsidies which would result in a higher ending cash balance in the HHS Levy Fund.



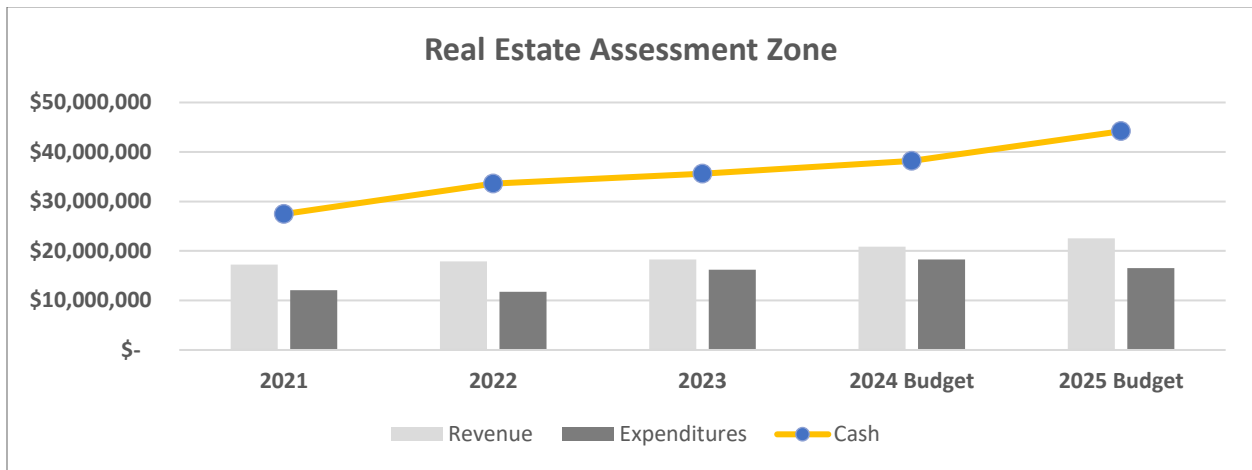
Community Development (2220)

The Community Development fund consists of Economic Development, Property Demolition and Economic Brownfield Revolving Loan funds. Total revenues and expenses for 2023 totaled \$28.4 million and \$21.9 million respectively and **the ending cash balance was \$27.4 million.**



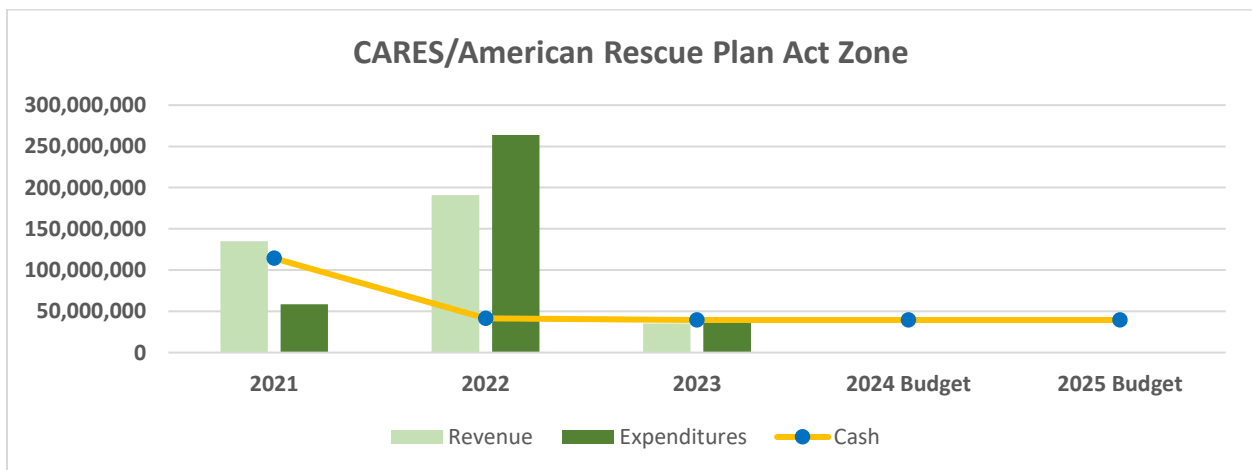
Real Estate Assessment (2305)

The Real Estate Assessment Fund generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. Total revenues and expenses for 2023 totaled \$18.3 million and \$16.2 million respectively. At year-end, **the cash balance in the Real Estate Assessment fund was \$35.6 million.**



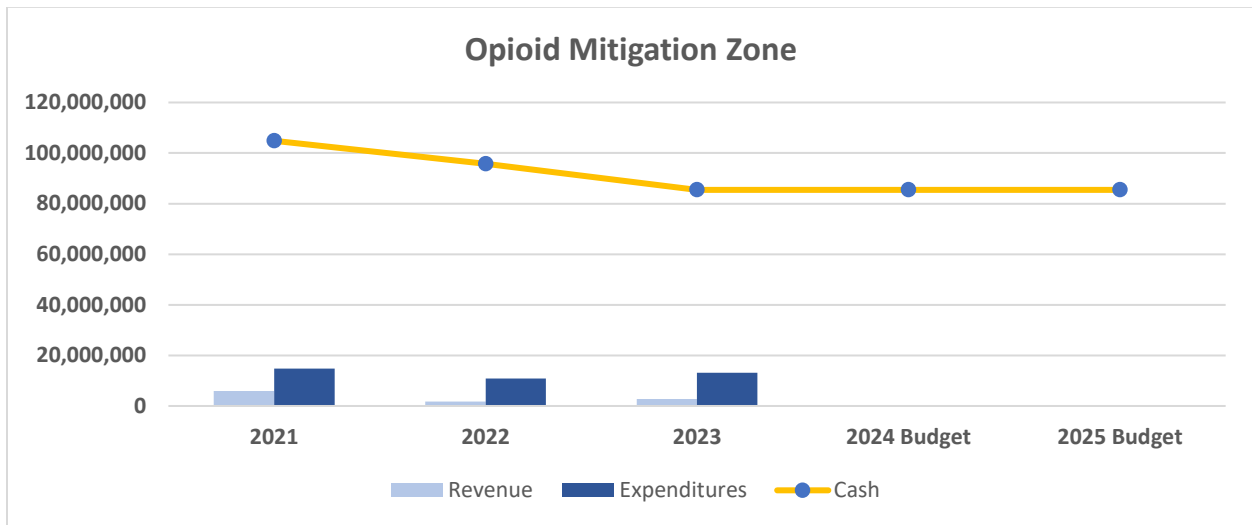
COVID-19 CARES Act/American Rescue Plan Act Fund (2350)

The County received \$215.5 million in Coronavirus Aid, Relief and Economic Security Act (CARES) funding \$36.6 million in Consolidated Appropriations Act (special emergency rental assistance program), \$239.9 million in American Rescue Plan Act (ARPA) funding and \$85 million in Emergency Rental Assistance funding. The County spent the CARES Act funds on eligible expenditures, transferred the American Rescue Plan Act funds to the General Fund to offset lost revenue and spent \$45.5 million of the Emergency Rental Assistance funds. As of 2023, **the ending cash balance in the fund was \$39.5 million.**



Opioid Mitigation Fund (2345)

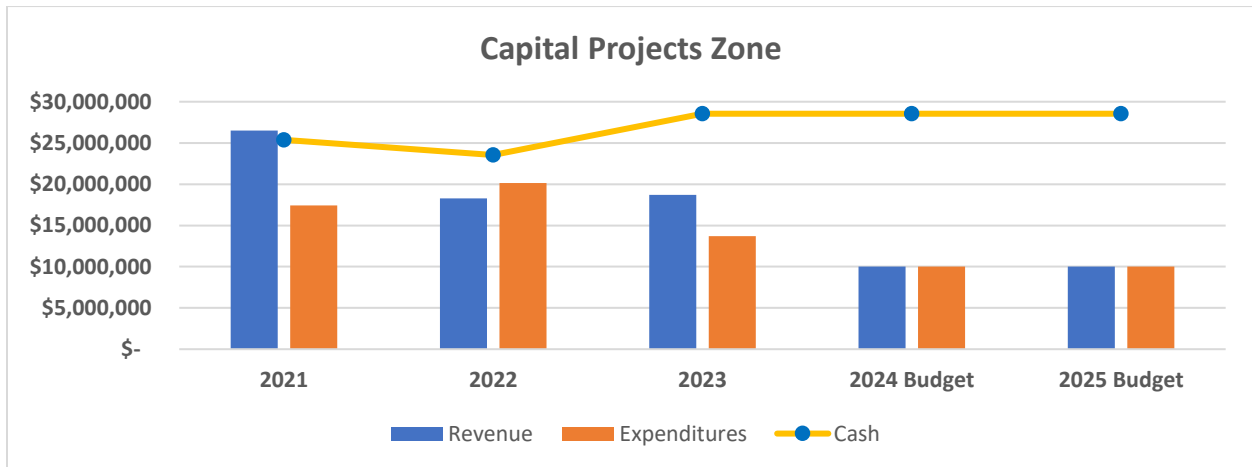
The Opioid Mitigation fund captures the activity associated with the opioid litigation settlements dollars that Cuyahoga County received from 2019 to 2022. The County received \$22.1 million in 2019, \$95.5 million in 2020, \$5.9 million in 2021 and \$0.8 million in 2022. Expenditures totaled \$4.8 million in 2020, \$14.7 million in 2021, \$10.8 million in 2022 and \$13.1 million in 2023. At year end, **the ending cash balance in the fund was \$85.5 million.**



Capital Fund:

Capital Projects Fund (4600)

In 2023, the County maintained capital projects for the Department of IT, Juvenile Court, and Public Works. The overall majority of the projects were with Public Works (six new projects added in 2023, thirty-five active projects at the end of 2023). Total revenue *(including subsidy from the General Fund)* totaled \$18.7 million while corresponding expenditures totaled \$13.7 million leaving an **ending cash balance in the Capital Projects Fund of \$28.5 million.**

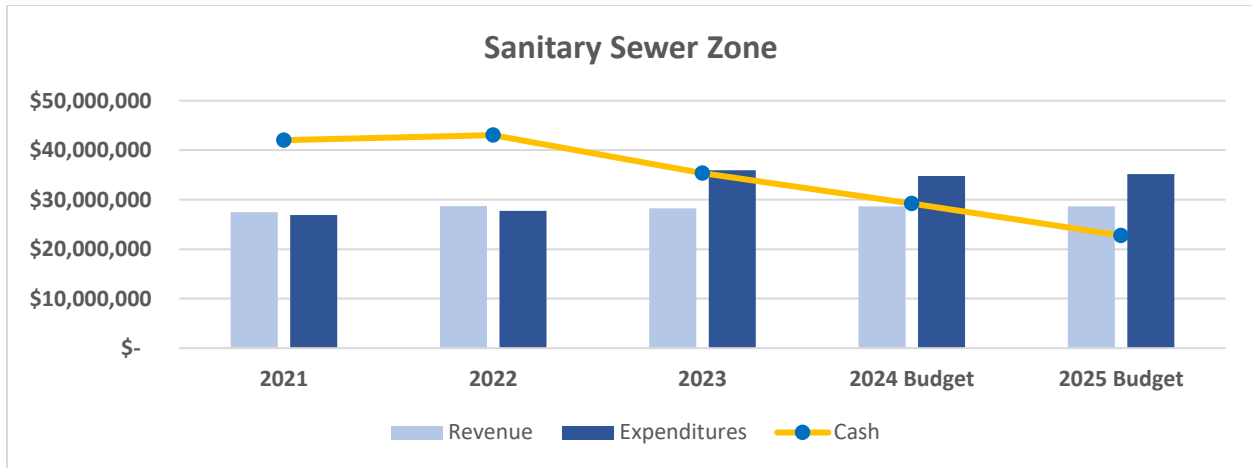


Enterprise Fund:

Sanitary Sewer Fund (5715)

The Sanitary Sewer Fund provides funding for sanitary sewer maintenance as well as capital repairs to approximately 40 communities in Cuyahoga County. Funding for maintenance and repairs is provided through either a direct bill to the community or for most of the communities' sewer maintenance fees paid by the residents through the tax duplicate. There were 76 task orders for lateral repairs that totaled \$2,388,329.74 for various communities and sewer liner task orders that totaled \$1,354,543.11. Total revenues and expenses for 2023 were \$28.3 million and

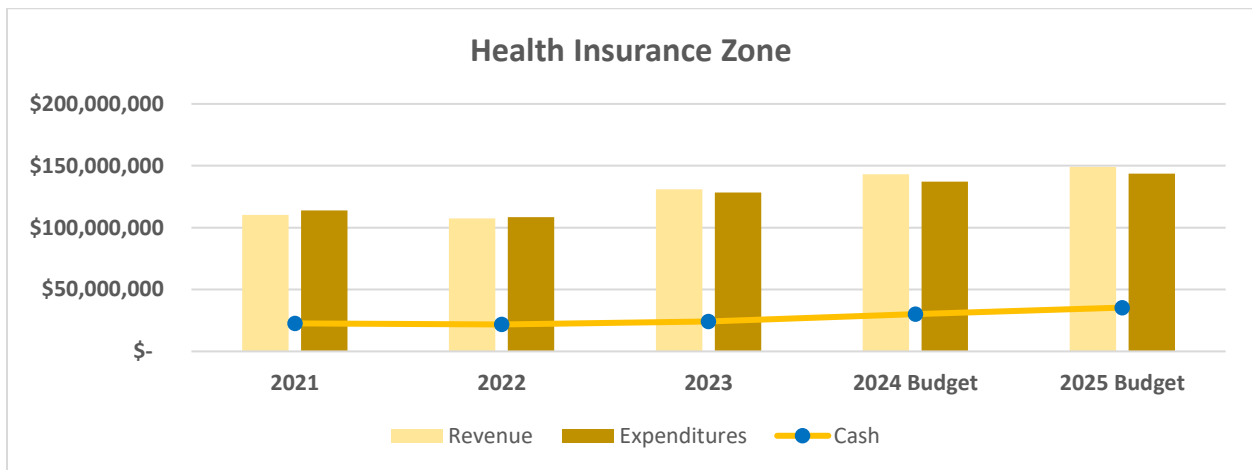
\$35.9 million respectively. At year end, **the cash balance in the Sanitary Sewer Fund was \$35.4 million.**



Internal Service Funds:

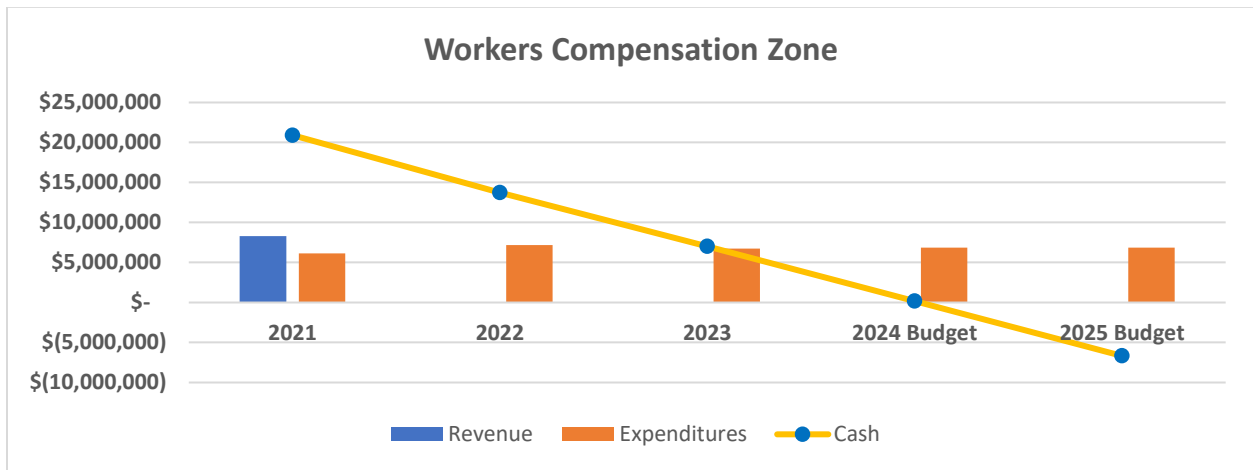
Health Insurance Fund (6765)

This fund captures the activity associated with the County’s health insurance program. This includes employer and employee contributions for premiums, HR Deferrals, the Board of Developmental Disabilities Self Insurance and Regional Self Insurance. Total revenue and expenses for 2023 were \$130.9 million and \$128.4 million respectively. At year-end, **the cash balance totaled \$24.2 million.** This cash balance exceeds the required minimum reserve.



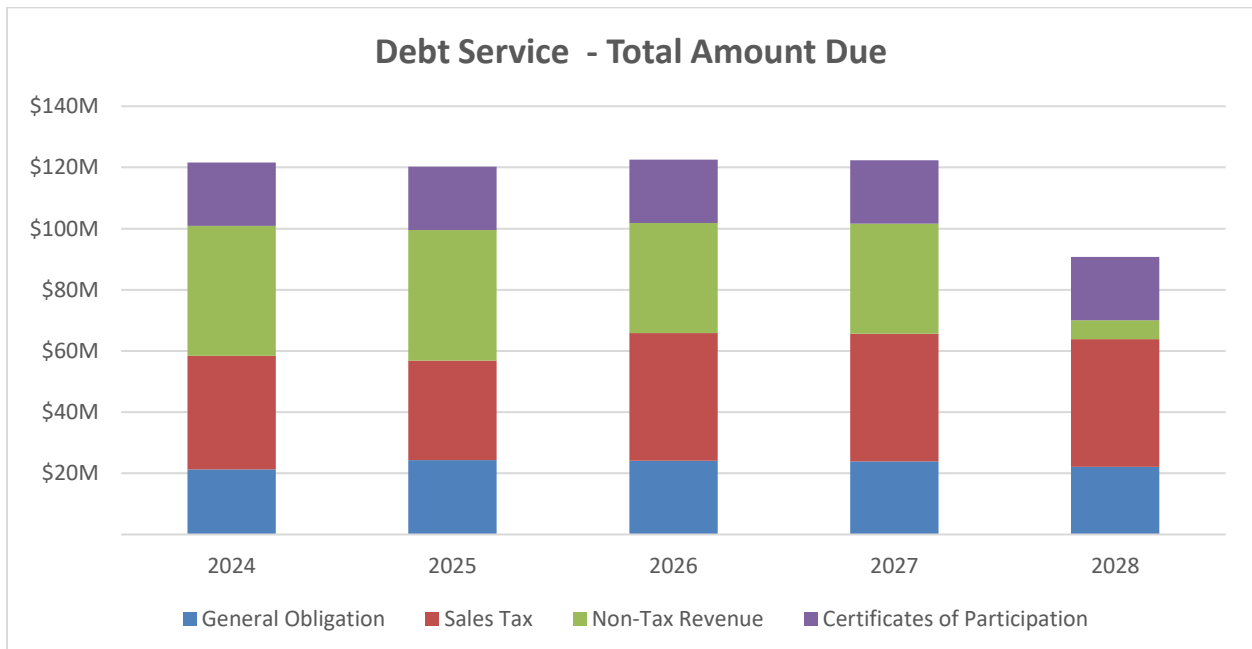
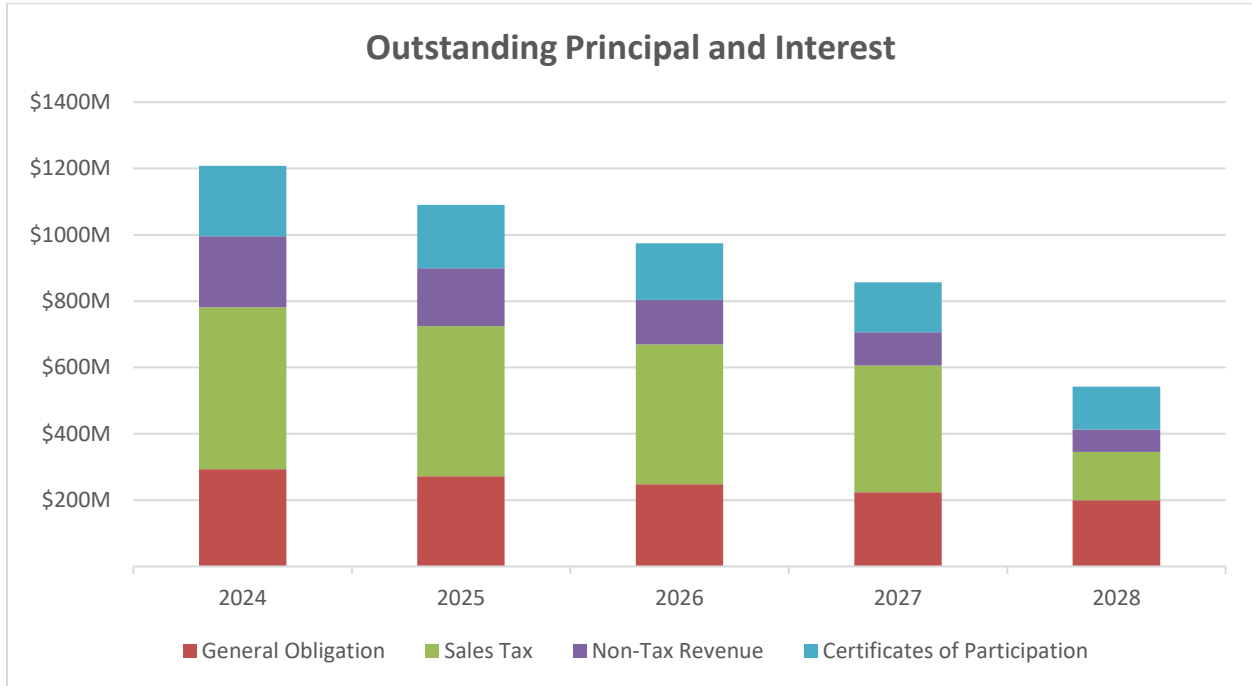
Workers’ Compensation Fund (6770)

This fund captures the Bureau of Workers’ compensation premium and claims costs of the County’s Workers’ Compensation program. Generally, revenue derives from charges to departmental budgets based on a combination of claims costs and risk. For 2023, total revenues and expenditures totaled \$4,410 and \$6.7 million respectively. At year-end, **the cash balance in the Workers’ Compensation fund totaled \$7 million or 105% of total expenditures.**



Cuyahoga County Debt Service

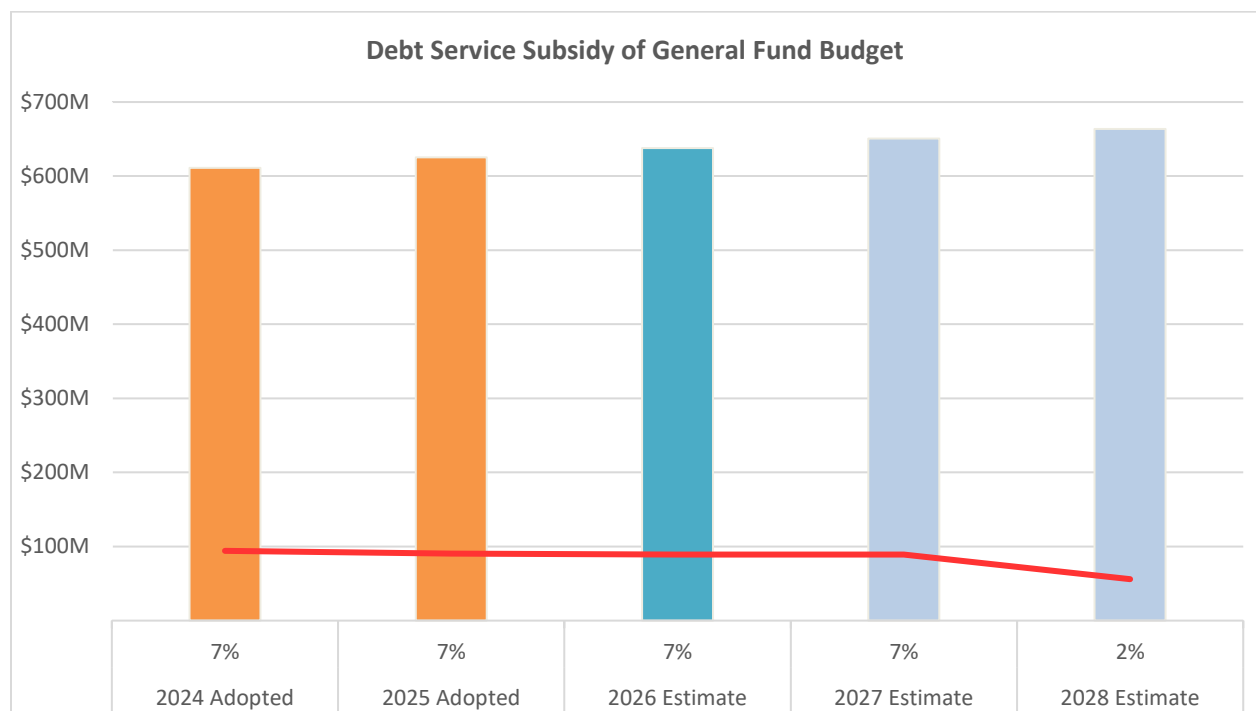
As of January 1, 2024, Cuyahoga County has twenty-four outstanding debt issues comprising \$1.2 billion in principal and interest due over the next twenty-one years. Issued debt is categorized into five areas, General Obligation, Sales Tax Revenue, Non-Tax Revenue, Certificates of Participation, and Excise Tax Revenue.



General Fund Impact

Debt service payments to retire debt annually impact the General Fund through two mechanisms. General Obligation debt requires contribution of the inside property tax millage allotted to the County. The Alternative Tax Budget establishes the split of 1.45 mills between the General Fund and the General Obligation Debt Retirement Fund. As debt service payments increase the property tax revenue distributed to the General Fund is reduced, and inversely when debt service payments are decreasing.

In addition to the impact to inside property tax millage, sales tax revenue and non-tax revenue bonds pull from revenues that the General Fund would otherwise receive. The funding for those bond types is provided by the General Fund via subsidies. External contributing revenues reduce the realized General Fund impact by 30%, although revenue is not guaranteed.



General Obligation Debt

The County has outstanding five General Obligation Bond issues with \$293 million in outstanding principal and interest as of January 1, 2024. Bonds were issued for a variety of capital repairs and upgrades at County facilities and also to refund previous debt for savings and consolidation. General obligation bonds are primarily funded with inside property tax millage, currently set at 0.35 mills.

Various Purpose General Obligation Series Bonds 2009B - \$86,695,000

Outstanding Principal and Interest

2024: \$120,094,392

2025: \$114,915,883

Maturity – December 1, 2034

Annual Debt Service Payment and Sources

2024: \$5,178,509 (\$1,906,521 Federal interest subsidy)

2025: \$12,332,480 (\$1,905,057 Federal interest subsidy)

Bonds were issued for County facilities, including \$29.6 million for improvements to the jail and \$56.4 million to County offices. The 2009B bonds were designated Build America Bonds and Recovery Zone Bonds. With that designation the issued bonds receive interest payment subsidies from the United States Department of the Treasury. The interest subsidy is equal to 35% of interest paid on \$43,970,000 in Build America Bonds, and 45% of the interest paid on \$42,725,000 in Recovery Zone Economic Development Bonds. The interest subsidy is subject to annual sequestration by Congress as part of the Federal Government Budget. PAYGO provisions have the possibility to impact or remove the subsidy payments as part of the Federal budget process and are no longer guaranteed.

General Obligation Capital Improvement Refunding Bonds Series 2019A – \$39,500,000

Outstanding Principal and Interest

2024: \$48,019,950

2025: \$46,266,350

Maturity – December 1, 2027

Annual Debt Service Payment and Sources

2024: \$1,753,600 (Cigarette and alcohol excise tax revenue)

2025: \$1,753,150 (Cigarette and alcohol excise tax revenue)

Bonds were issued to refunding outstanding Cigarette and Alcohol Excise Tax Bonds Series 2015. Bonds are paid with excise tax revenues with the General Fund being a guaranteed reserve. Cigarette and Alcohol excise tax have been in marginal decline but do not impact debt service and are not expected to for the lifetime of the bonds.

General Obligation Capital Improvement and New Money Bonds Series 2019B – \$37,045,000

Outstanding Principal and Interest

2024: \$20,002,979

2025: \$14,958,918

Maturity – December 1, 2035

Annual Debt Service Payment and Sources

2024: \$5,044,060 (Cigarette and alcohol excise tax revenue)

2025: \$5,013,318 (Cigarette and alcohol excise tax revenue)

Bonds were issued to provide new capital funds for repairs and upgrades to the Gateway Arena, known as the Rocket Mortgage Fieldhouse. Bonds are paid with excise tax revenues with the General Fund being a guarantee. Cigarette and Alcohol excise tax revenue has been in marginal decline but do not impact debt service and are not expected to for the lifetime of the bonds.

General Obligation Refunding Bonds Series 2020A - \$56,345,000

Outstanding Principal and Interest

2024: \$49,769,150

2025: \$43,059,550

Maturity – December 1, 2037

Annual Debt Service Payment and Sources

2024: \$6,709,600 (\$222,000 Sewer special assessments and Village of Highland Hills)

2025: \$3,385,200 (\$78,000 Village of Highland Hills)

Bonds were issued to refund General Obligation Capital Improvement Series 2012A. Refunded bonds were originally issued for new projects and to refund at lower cost outstanding consolidated General Obligation Bonds Series 2004. New projects included renovating and furnishing County facilities, renovating the County Jail, communications equipment for the Sheriff's Department. In addition to those projects \$880,000 was issued for installing wind turbines at the County Fairgrounds, and \$847,000 to resurfacing and improving the County Airport runway and taxiways. Refunded bonds include General Obligation Tax-Exempt Series 2004A originally issued for improvements to County buildings offices, and Series 2004B, renovations at the County Jail, Series 2004D-G originally issued for County sewer and waterline improvements to Orange Village, Olmsted Township, and Chagrin Falls Township. In addition, Highland Hills Community Center Bonds were refunded by the 2012A Series issuance. Sewer property tax special assessments and the Village of Highland Hills pay debt service to compensate their respective refunded bonds. Bonds were refunded in October 2020 with lifetime savings of \$12 million.

General Obligation Refunding Bonds Series 2020B - \$52,720,000

Outstanding Principal and Interest

2024: \$55,520,779

2025: \$52,888,036

Maturity – December 1, 2035

Annual Debt Service Payment and Sources

2024: \$2,632,743

2025: \$1,840,216

Bonds were issued to refund General Obligation Bonds Refunding Bonds Series 2012B originally issued for County buildings and facilities. Bonds were refunded in October 2020 with lifetime

savings of \$149 thousand. No external revenues apply and all obligations are funded through millage.

Sales Tax Revenue Debt

The County has six outstanding Sales Tax Revenue Bond issues with \$502 million in outstanding principal and interest as of January 1, 2024. Bonds were issued for various purposes including capital needs at County facilities, Countywide enterprise resource planning system, renovations at the County owned Huntington Garage, and renovation of Gateway Arena and Ballpark sports facilities. In January of 2022 the County issued \$190 million in additional bonds for the improvement and renovation of the Gateway Ballpark facility.

Various Purpose Sales Tax Revenue Bonds Series 2014 – \$137,890,000

Outstanding Principal and Interest

2024: \$109,501,025

2025: \$97,839,292

Maturity – December 1, 2038

Annual Debt Service Payment and Sources

2024: \$11,661,773

2025: \$4,757,410

Bonds were issued to reimburse and pay for capital upgrades at County buildings and offices, in addition to refunding outstanding General Obligation bonds. The refunded bonds include \$36.2 million in General Obligation Bonds Series 2009A maturing after 2019, and \$2.7 million for General Obligation Sewer Bonds Series 2000 and Series 2005. Sewer bonds were issued for improvements in the Village of Orange and Olmsted Township, special assessments levied on the improved parcels pay debt service on the refunded portion. General Obligation bonds issued in 2020 reduced debt service to maturity by \$67.2 million.

Sales Tax Revenue Bonds Series 2015 (Public Square) – \$9,180,000

Outstanding Principal and Interest

2024: \$7,577,300

2025: \$6,821,969

Maturity – December 1, 2033

Annual Debt Service Payment and Sources

2024: \$755,331 (Tax increment financing)

2025: \$759,331 (Tax increment financing)

Bonds were issued for improvements to Public Square in downtown Cleveland and to refund Port Authority Bonds Series 2010A. Debt service is paid by tax increment financing on the Higbee

Building which houses the JACK Casino. With the Port Authority Bond refunding, current account balances were transferred to the Public Improvement Fund to finance future capital repairs and upgrades at Public Square at the request of the City of Cleveland.

Sales Tax Revenue Bonds Series 2016 (Downtown Garage) – \$21,030,000

Outstanding Principal and Interest

2024: \$21,178,900

2025: \$19,659,275

Maturity – January 1, 2037

Annual Debt Service Payment and Sources

2024: \$1,519,625 (Garage revenues)

2025: \$1,515,850 (Garage revenues)

Bonds were issued to renovate the County owned and operated Huntington Park Garage. The County Treasurer purchased the bonds and are included in the investment portfolio. Debt service is withheld from sales tax revenues which is reimbursed to the General Fund with garage revenues.

Sales Tax Revenue Bonds Series 2017A (Gateway Arena) – \$35,000,000

Outstanding Principal and Interest

2024: \$36,147,450

2025: \$33,131,750

Maturity – January 1, 2035

Annual Debt Service Payment and Sources

2024: \$3,015,700 (County General Fund, Destination Cleveland)

2025: \$3,002,400 (County General Fund, Destination Cleveland)

Bonds were issued for renovation of the Gateway Arena. The County contributes \$1.4 million annually from the General Fund, and Destination Cleveland will contribute \$44 million over 17 years. These annually fixed payment amounts ensure sufficient reserves for Series 2017B.

Sales Tax Revenue Bonds Series 2017B (Gateway Arena) – \$35,320,000

Outstanding Principal and Interest

2024: \$44,281,027

2025: \$43,075,855

Maturity – January 1, 2035

Annual Debt Service Payment and Sources

2024: \$1,205,172

2025: \$1,205,172

Bonds were issued for renovation of the Gateway Arena. The County contributes incremental sales tax generated above a set \$250,000 baseline annually at the arena. With the maturity of the original Gateway admissions taxes at the Arena are now are credited toward the Series 2017B debt service.

Sales Tax Revenue Bonds Series 2017C (Quicken Loans Arena) – \$70,635,000

Outstanding Principal and Interest

2024: \$62,784,972

2025: \$57,325,593

Maturity – January 1, 2035

Annual Debt Service Payment and Sources

2024: \$5,459,379 (Lease Revenue)

2025: \$5,459,431 (Lease Revenue)

Bonds were issued for renovation of the Gateway Arena. Sales tax revenues are withheld to fund debt service before the General Fund is reimbursement by the Cleveland Cavaliers. Series 2017C is entirely funded by the Cleveland Cavaliers Operating Company additional rent under terms of the Lease Agreement.

Sales Tax Revenue Bonds Series 2022A (Gateway Ballpark) – \$122,590,000

Outstanding Principal and Interest

2024: \$146,779,000

2025: \$138,778,200

Maturity – January 1, 2037

Annual Debt Service Payment and Sources

2024: \$8,000,800 (\$5,550,000 General Fund and Lodging Tax Revenue)

2025: \$10,375,400 (\$5,550,000 General Fund and Lodging Tax Revenue)

Bonds were issued for renovation of the Gateway Ballpark leased by the Cleveland Guardians. Debt service is funded through ballpark admissions taxes, hotel and lodging excise taxes, City of Cleveland contributions, and a fixed annual \$2.55 million General Fund subsidy. The County contributes hotel and lodging excise taxes collected under County Code Section 726 up to \$3 million annually with additional amounts offsetting contributions from the General Fund.

Sales Tax Revenue Bonds Series 2022B (Gateway Ballpark) – \$67,500,000

Outstanding Principal and Interest

2024: \$73,322,305

2025: \$67,890,045

Maturity – January 1, 2037

Annual Debt Service Payment and Sources

2024: \$5,432,259 (Lease revenue)

2025: \$5,432,203 (Lease revenue)

Bonds were issued in combination with the 2022A Series for renovation of the Gateway Ballpark leased by the Cleveland Guardians. Debt service is funded through lease payments from the Cleveland Guardians as structured in the lease agreement effective through 2036.

Non-Tax Revenue Debt

The County has ten outstanding non-tax revenue bond issues with \$225 million in outstanding principal and interest as of January 1, 2024. Bonds were issued for purposes including Gateway Sports Facilities, Downtown Convention Center, formally known as the Global Center for Health Innovation and Convention center, and economic development bonds.

Economic Development Revenue Refunding Bonds Series 2020C (Gateway) – \$15,225,000

Outstanding Principal and Interest

2024: \$0

Maturity – June 1, 2023

Annual Debt Service Payment and Sources

2024: \$0

Bonds were issued to refund Economic Development Revenue Refunding Bonds Series 2010C which originally refunded 1994 bonds and 2004B bonds. Refunded bonds provided funding for the construction and capital improvements to both County owned Gateway facilities. The County contributes a subsidy from the General Fund for the difference in admissions tax PILOT and debt service amount due annually. Bonds matured in June 2023 and complete the original Gateway construction bond issuances after 30 years. Admissions PILOT is now credited to the Sales Tax Revenue Bonds Series 2017 for the Gateway Arena.

Development Revenue Refunding Bonds Series 2020A (Brownfield Redevelopment) – \$10,485,000

Outstanding Principal and Interest

2024: \$8,300,095

2025: \$7,123,695

Maturity – June 1, 2030

Annual Debt Service Payment and Sources

2024: \$1,176,400 (\$1,099,465 General Fund)**2025:** \$1,185,828 (\$1,122,646 General Fund)

Bonds were issued to provide additional funding to the County Brownfield Redevelopment Fund, used to issued loans for property rehabilitation and remediation. This bond issuance followed Series 1998 bonds originally issued to begin the Brownfield Redevelopment Fund and were refunded by Series 2004C bonds. The 2004C bonds were redeemed with General Fund reserves in December 2014. Loan repayments from borrowers are paid to the trustee and reduce the General Fund obligation to debt service. Series 2010A were refunded in May 2020 by Economic Development Bonds Series 2020A. Refunding savings through maturity total \$2 million.

Economic Development Revenue Refunding Bonds Series 2020B (Commercial Redevelopment) – \$2,395,000

Outstanding Principal and Interest

2024: \$1,889,734**2025:** \$1,623,624

Maturity June 1, 2030

Annual Debt Service Payment and Sources

2024: \$266,110**2025:** \$271,094

Bonds were issued to refund Economic Development Revenue Bonds Series 2010B. Series 2010B bonds were issued to provide the initial funding for the County's Commercial Redevelopment Fund. This fund was used to make loans to commercial businesses to spur job creation and economic activity. Loan repayments from borrowers are paid to the trustee and reduce the General Fund obligation to debt service. As of December 2019, all outstanding loans had been redeemed. Debt service is funded by General Fund subsidies. Refunding savings including existing funds from loan redemptions total \$6 million.

Economic Development Revenue Refunding Series 2010D (Shaker Square) – \$2,800,000

Outstanding Principal and Interest

2024: \$1,200,141**2025:** \$879,766

Maturity – December 1, 2030

Annual Debt Service Payment and Sources

2024: \$320,375 (\$131,979 General Fund)**2025:** \$321,500 (\$133,168 General Fund)

Bonds were issued to refund Shaker Square Bonds Series 2000, which were originally issued to finance improvements at the Shaker Square commercial shopping complex. Debt service is funded by tax increment financing and the General Fund pays the shortfalls in tax increment financing revenue generation.

Economic Development Refunding Revenue Bonds Series 2014C (Convention Center) – \$20,890,000

Outstanding Principal and Interest

2024: \$22,722,950

2025: \$22,043,950

Maturity – December 1, 2027

Annual Debt Service Payment and Sources

2024: \$679,000

2025: \$681,900

Bonds were issued to refund \$20 million in Medical Mart Bonds Series 2010E. Debt service is funded by the General Fund.

Economic Development Revenue Refunding Bonds Series 2020D (Convention Center) – \$140,765,000

Outstanding Principal and Interest

2024: \$87,937,100

2025: \$61,659,250

Maturity – December 1, 2027

Annual Debt Service Payment and Sources

2024: \$26,277,850

2025: \$26,276,250

Bonds were issued to refund Economic Development Revenue Refunding Bonds Series 2020D. Series 2010F bonds were issued to fund the acquisition, construction, and equipping of a medical mart (Global Center for Health Innovation) and convention and exhibit center (Huntington Convention Center), now combined into one Downtown Convention Center complex. Bonds were refunded in September 2020 by Series 2020D with lifetime savings of \$27 million. Debt service is funded through General Fund subsidy.

Economic Development Revenue Refunding Bonds Series 2022A (Convention Center) – \$30,600,000

Outstanding Principal and Interest

2024: \$48,460,725

2025: \$45,911,706

Maturity – December 1, 2042

Annual Debt Service Payment and Sources

2024: \$2,549,019 (\$1,699,019 General Fund, \$850,000 CCCFDC)

2025: \$2,551,119 (\$1,551,119 General Fund, \$1,000,000 CCCFDC)

Bonds were issued to provide funds for capital improvements and renovations to the Downtown Convention Center. Upgrades and renovations will combine the build formally known as the Global Center for Health Innovation into additional Convention Center spaces. Funding for debt service is a combinations of lease payments by the Cuyahoga County Convention Facilities Development Corporation, naming rights revenue, and General Fund subsidies. Subsidies from the General Fund begin in 2024.

Economic Development Revenue Series 2013A (Steelyard Commons) – \$4,205,000

Outstanding Principal and Interest

2024: \$4,024,844

2025: \$3,739,813

Maturity – December 1, 2037

Annual Debt Service Payment and Sources

2024: \$285,031 (Tax increment financing)

2025: \$289,431 (Tax increment financing)

Bonds were issued for Phase II of the Steelyard Commons shopping center. Phase II consisted of 100,000 square feet of retail space and expanded the project to over 800,000 square feet of retail. Debt service is funded by tax increment financing. The County Office of Budget and Management acts as bond trustee and charges an annual \$10,000 fee.

Economic Development Revenue Series 2013B (Westin Hotel) – \$5,685,000

Outstanding Principal and Interest

2024: \$7,630,001

2025: \$7,227,924

Maturity – December 1, 2042

Annual Debt Service Payment and Sources

2024: \$402,078 (Tax increment financing, County guarantee)

2025: \$401,096 (Tax increment financing, County guarantee)

Bonds were issued to provide financing for the Westin Hotel renovation and remodeling project. Debt service is funded by tax increment financing, and the County acts as bond trustee. The County General Fund serves as a guarantee in the case of TIF shortfalls.

Economic Development Revenue Bonds Series 2014A (Flats East Bank Phase II) – \$17,000,000

Outstanding Principal and Interest

2024: \$21,088,238

2025: \$19,729,675

Maturity – April 15, 2038

Annual Debt Service Payment and Sources

2024: \$1,358,563 (Tax increment financing)

2025: \$1,360,625 (Tax increment financing)

Bonds were issued for Phase II of the Flats East Bank multi-use project. Phase II included retail and residential space, the project is owned by the Cleveland Cuyahoga County Port Authority and leased to Flats East companies. Debt service is funded by tax increment financing with additional securities including mortgages and personal guarantees. The County appropriates an amount equal to annual debt service serving as a guarantee against any external funding issues.

Economic Development Bonds Series 2014B (Western Reserve) – \$22,185,000

Outstanding Principal and Interest

2024: \$21,436,540

2025: \$12,217,060

Maturity – December 1, 2026

Annual Debt Service Payment and Sources

2024: \$9,219,480 (Economic Development Fund and General Fund)

2025: \$9,326,230 (Economic Development Fund and General Fund)

Bonds were issued to provide initial funding for the County’s Western Reserve Fund, previously known as the Job Creation Fund. The fund was used to make loans to commercial businesses to spur economic development within the county. Loan repayments are made to the Western Reserve Fund, now known as the Economic Development Fund. This fund subsidizes total debt service, this biennium the General Fund is subsidizing \$5 million in both years.

Hotel Certificates of Participation

The County issued debt in the form of Certificates of Participation to finance the construction of the County Downtown Hotel operated by Hilton Management LLC at 100 Lakeside Avenue. Principal and interest outstanding as of January 1, 2024, is \$212 million.

Outstanding Principal and Interest

2024: \$212,186,031

2025: \$191,435,938

Maturity – December 1, 2044

Annual Debt Service Payment and Sources

2024: \$20,750,094 (\$10,134,788 General Fund)

2025: \$20,741,344 (\$10,057,072 General Fund)

Bonds were issued to finance construction of a County owned Downtown Hotel on the previous County Administrative Building site. The Hotel which links to the Convention Center and Extension, formally known as the Global Center for Health Innovation, enhances the ability of both facilities to attract and maintain exhibitions and visitors. The Hotel is managed by Hilton Management LLC under the Hilton flagship branding. Debt service is funded by Hotel profits following a set cashflow mechanism with the remainder of debt service contributed by City of Cleveland levied lodging tax, and tax increment financing. The General Fund pays the remaining debt service due after other revenue sources. Debt service requirements decrease significantly beginning in 2029 reducing or removing the need for the General Fund to subsidize debt service.

2023 Results of Operations

Cuyahoga County
2023 Results of Operations
General Fund

General Fund	2022 Actual	2023 Adopted Budget	2023 Current Budget	2023 YTD Actual	2023 Budget Variance	2024 Adopted Budget	2025 Adopted Budget
Beginning Balance	209,483,821	344,246,539	344,246,539	344,246,539	0	274,936,187	264,006,101
Operating Revenue							
Charges for Services	105,290,784	98,647,138	98,647,138	98,390,740	(256,398)	105,650,856	108,969,352
Fines & Forfeitures	8,247,677	8,855,927	8,855,927	7,739,096	(1,116,831)	9,273,342	9,341,198
Interest Earnings	8,583,749	9,192,571	9,192,571	25,849,412	16,656,841	15,646,730	16,052,967
Intergovernmental	75,045,638	63,131,082	63,131,082	74,200,527	11,069,445	71,132,647	71,350,813
Licenses & Permits	104,617	99,646	99,646	83,069	(16,577)	120,720	120,720
Other Revenue	229,024,165	3,227,952	3,227,952	13,955,420	10,727,468	13,760,854	4,431,554
Other Taxes	10,435,558	9,599,356	9,599,356	12,220,174	2,620,818	10,663,212	10,888,421
Property Tax	31,101,200	32,953,894	32,953,894	34,708,716	1,754,822	36,489,554	37,764,032
Sales Tax	311,762,075	312,577,935	312,577,935	320,235,856	7,657,921	337,510,723	356,235,506
Total Operating Revenue	779,595,463	538,285,501	538,285,501	587,383,011	49,097,510	600,248,638	615,154,563
Operating Expenditures							
Personal Services	306,422,140	314,403,993	343,380,265	336,986,231	6,394,034	353,360,314	356,593,052
Other Expenditures	255,993,686	174,109,198	368,288,493	253,523,723	114,764,770	188,715,827	199,997,311
Total Operating Expenditure	562,415,826	488,513,191	711,668,757	590,509,954	121,158,804	542,076,141	556,590,363
Other Financing Uses	82,416,919	69,635,365	80,956,214	66,183,409	14,772,804	69,102,583	68,790,160
Total Cash Obligations	644,832,745	558,148,556	792,624,971	656,693,363	135,931,608	611,178,724	625,380,523
Ending Cash Balance	344,246,539	324,383,484	89,907,069	274,936,187	157,748,409	264,006,101	253,780,141
<i>Cash Reserve Requirement</i>	<i>124,595,581</i>	<i>124,595,581</i>	<i>137,318,778</i>	<i>137,318,778</i>		<i>147,204,425</i>	
Reserves on Cash Balance							
County Hotel	0	0	7,000,000	0		0	0
Total Reserves on Balance	0	0	7,000,000	0		0	0

Cuyahoga County
2023 Results of Operations
General Fund by Department

General Fund	2022 Actual	2023 Adopted Budget	2023 Current Budget	2023 YTD Actual	2023 Budget Variance	2024 Adopted Budget	2025 Adopted Budget
County Executive Agencies							
Clerk of Courts	7,796,850	8,529,461	8,529,461	7,988,874	540,587	8,175,042	8,328,078
County Executive	2,206,241	2,229,932	3,012,279	2,902,978	109,301	3,965,859	3,811,612
Economic Development	6,041,068	7,385,573	3,997,731	4,644,364	(646,633)	7,125,281	7,185,017
Fiscal	127,831,489	41,766,473	209,194,208	104,555,347	104,638,861	41,216,015	41,821,287
Housing	0	0	235,669	227,612	8,057	665,388	682,219
Human Resources	4,140,341	4,507,516	5,803,849	5,604,912	198,937	5,004,031	5,094,634
Information Technology	26,213,611	26,164,595	27,599,599	27,261,255	338,344	30,794,038	31,078,746
Innovation and Performance	708,229	803,134	908,588	748,627	159,961	889,936	681,911
Law Department	11,663,159	4,894,599	7,974,799	7,520,974	453,825	5,107,164	5,306,923
Medical Examiner	16,263,735	17,576,168	19,141,165	17,356,811	1,784,354	18,517,445	18,854,420
Public Safety & Justice Services	2,078,080	2,607,574	2,705,423	2,379,048	326,375	2,710,493	2,762,709
Public Works	4,697,839	8,432,981	11,193,880	10,604,011	589,869	10,237,447	20,259,426
Sheriff	150,311,470	147,704,191	176,573,077	173,805,027	2,768,050	166,200,485	167,757,274
Total County Executive Agencies	359,952,112	272,602,197	476,869,728	365,599,840	111,269,887	300,608,624	313,624,256
Elected Officials							
Common Pleas	54,450,275	62,987,644	66,239,643	62,938,285	3,301,358	67,951,939	69,016,239
County Council	2,283,433	2,565,754	2,645,754	2,550,974	94,780	2,700,987	2,751,787
Court of Appeals	801,078	1,066,462	1,265,262	1,177,762	87,500	801,077	801,077
Domestic Relations	9,755,172	11,030,451	11,650,451	11,020,228	630,223	11,234,259	11,457,719
Juvenile Court	40,959,063	39,269,831	46,964,832	45,683,774	1,281,058	45,935,963	47,245,606
Probate Court	7,195,528	7,638,088	8,015,389	7,964,934	50,455	8,172,580	8,338,671
Prosecutor	41,260,458	43,364,450	45,060,249	44,073,115	987,134	50,464,127	51,513,551
Total Elected Officials	156,705,008	167,922,680	181,841,580	175,409,071	6,432,509	187,260,932	191,124,650
Boards and Commissions							
Board of Elections	17,472,481	15,860,305	21,076,753	19,499,557	1,577,196	19,593,000	16,652,047
Inspector General	960,709	1,170,736	1,116,616	1,106,530	10,086	1,180,261	1,206,799
Internal Audit	690,774	898,478	952,598	804,810	147,788	789,117	806,922
Personnel Review Commission	2,151,916	2,373,491	2,573,491	2,370,620	202,871	2,516,318	2,594,020
Planning Commission	2,657,503	2,996,837	2,129,515	2,120,717	8,799	2,097,819	2,159,191
Public Defender	15,009,519	15,849,554	17,943,833	17,650,267	293,567	19,053,527	19,441,472
Soldiers and Sailors Monument	189,073	319,000	344,730	252,936	91,794	213,141	217,603
Veterans Service Commission	6,626,731	8,519,913	6,819,913	5,695,606	1,124,307	8,763,403	8,763,403
Total Board and Commissions	45,758,706	47,988,314	52,957,450	49,501,042	3,456,407	54,206,586	51,841,457
Total General Fund	562,415,826	488,513,191	711,668,757	590,509,954	121,158,804	542,076,141	556,590,363

2023 Results of Operations

Cuyahoga County
2023 Results of Operations
General Fund Subsidies

Subsidy	2022	2023	2023	2023	2023	2024	2025
	Actual	Adopted Budget	Current Budget	YTD Actual	Budget Variance	Adopted Budget	Adopted Budget
Gateway Arena	7,114,577	2,815,702	2,815,702	2,681,868	133,834	0	0
Brownfield Debt Service	1,059,410	1,092,935	1,092,935	1,081,766	11,169	1,100,965	1,124,146
Shaker Square Series 2000A	100,000	97,054	97,054	125,258	(28,204)	133,479	134,668
Community Redevelopment Debt Service	274,232	271,717	271,716	276,196	(4,480)	268,610	273,594
Medical Mart 2010	26,181,230	26,291,049	26,291,050	26,291,650	(600)	26,263,023	26,279,550
County Hotel Debt	10,000,000	20,745,444	20,745,444	3,786,875	16,958,569	10,140,538	10,062,822
Western Reserve	0	0	0	0	0	4,609,740	4,663,115
Medical Mart Refunding	683,200	681,100	681,100	681,100	0	679,000	681,900
Convention Center 2022A	0	0	0	0	0	1,702,319	1,554,419
2017 Sales Tax Bonds	1,416,250	1,409,750	1,409,750	0	1,409,750	0	1,000,000
Flats East Bank Guarantee	0	1,143,975	1,143,975	0	1,143,975	0	0
Progressive Field Lease Agreement	2,550,000	2,550,000	2,550,000	2,550,000	0	2,557,500	2,557,500
Centralized Custodial	4,200,000	4,200,000	4,200,000	4,200,000	0	4,200,000	4,200,000
RTA Bus Subsidy	200,000	0	0	0	0	0	0
Emergency Management	796,529	811,774	811,774	811,774	0	859,586	879,576
Cuyahoga Reg Info System	225,465	225,465	225,465	225,465	0	225,465	225,465
Capital Improvements-Facilities	6,800,000	6,800,000	6,800,000	6,800,000	0	10,000,000	10,000,000
Capital Corrections Center Consultant	4,000,000	0	0	0	0	0	0
Capital Central Booking	3,400,000	0	0	0	0	0	0
Fast Copier	0	0	0	0	0	0	0
Dog & Kennel	120,000	199,400	199,400	199,400	0	210,000	210,000
Soil & Water Conservation	125,000	125,000	125,000	125,000	0	175,000	150,000
Public Utility (Microgrid)	87,500	175,000	175,000	175,000	0	175,000	175,000
Challenge Loan Program	0	0	0	1,250,000	(1,250,000)	250,000	0
Animal Shelter Multi-Purpose Room	1,000,000	0	0	0	0	0	0
27th Pay Reserve	1,416,206	0	729,416	786,625	(57,209)	802,358	818,405
911 Consolidation Shared Service Fund	0	0	0	3,000,000	(3,000,000)	0	0
Cash Transfers:							
Healthy Urban Tree Canopy	950,000	0	1,383,568	1,383,568	0	950,000	0
Maintenance Garage	0	0	91,000	635,000	(544,000)	0	0
Veterans Service Fund	4,097,243	0	1,011,716	1,011,716	(0)	0	0
Veterans Services Building	1,750,000	0	3,000,000	3,000,000	0	0	0
Economic Development	3,800,000	0	5,000,000	5,000,000	0	3,800,000	3,800,000
Sustainability Projects Fund	0	0	100,000	100,000	0	0	0
Nord Family Foundation Grant	10,927	0	0	0	0	0	0
VAWA Grant	5,671	0	5,149	5,149	0	0	0
EEAG Grant	53,185	0	0	0	0	0	0
Hazard Mitigation Grant	0	0	0	0	0	0	0
Refund to Taxpayer	294	0	0	0	0	0	0
Total General Fund Subsidies	82,416,919	69,635,365	80,956,214	66,183,410	14,772,804	69,102,583	68,790,160

Cuyahoga County
 2023 Results of Operations
 Health and Human Services Levy Fund Analysis

Health & Human Services Levy Fund	2022 Actual	2023 Adopted Budget	2023 Current Budget	2023 YTD Actual	2023 Budget Variance	2024 Adopted Budget	2025 Adopted Budget
Beginning Balance	31,653,187	26,405,596	26,405,596	26,405,596	0	39,594,966	38,771,773
Operating Revenue							
Intergovernmental	16,057,652	16,057,651	16,057,651	15,909,112	(148,539)	16,065,670	16,065,670
Property Tax	263,119,700	262,798,269	262,798,269	270,744,625	7,946,356	265,010,954	265,010,954
Total Operating Revenue	279,177,352	278,855,920	278,855,920	286,653,737	7,797,817	281,076,624	281,076,624
Operating Expenditures							
Personal Services	0	0	0	0	0	0	0
Other Expenditures	4,165,003	4,085,003	4,565,003	4,560,359	4,644	4,165,004	4,165,004
Total Operating Expenditures	4,165,003	4,085,003	4,565,003	4,560,359	4,644	4,165,004	4,165,004
Other Financing Uses	280,259,940	258,045,189	281,999,188	268,904,008	13,095,180	277,734,813	278,294,383
Total Cash Obligations	284,424,943	262,130,192	286,564,191	273,464,367	13,099,824	281,899,817	282,459,387
Ending Cash Balance	26,405,596	43,131,324	18,697,325	39,594,966	20,897,641	38,771,773	37,389,010
<i>Cash Reserve Requirement</i>	<i>26,799,560</i>	<i>26,799,560</i>	<i>28,442,494</i>	<i>28,442,494</i>		<i>27,346,437</i>	

Cuyahoga County
 2023 Results of Operations
 Health and Human Services Levy Subsidies

HHS Levy Subsidy	2022 Actual	2023 Adopted Budget	2023 Current Budget	2023 YTD Actual	2023 Budget Variance	2024 Adopted Budget	2025 Adopted Budget
HHS Levy Revenue							
HHS 4.8 Mill Levy	135,119,718	134,962,934	134,962,934	140,150,884	5,187,950	136,565,493	136,565,493
HHS 4.7 Mill Levy	144,057,634	143,892,986	143,892,986	146,502,853	2,609,867	144,511,131	144,511,131
Total HHS Levy Revenue	279,177,352	278,855,920	278,855,920	286,653,737	7,797,817	281,076,624	281,076,624
HHS Levy Subsidies							
ADAMHS	43,463,659	43,463,660	43,463,659	43,463,660	(1)	41,000,000	41,000,000
Common Pleas-Juvenile Division	19,134,056	22,222,943	22,222,943	19,766,533	2,456,411	21,685,379	21,997,807
Common Pleas-TASC	1,436,353	1,260,429	1,260,429	1,427,410	(166,981)	1,191,373	1,220,659
Family Justice Center	230,741	237,843	237,843	159,882	77,962	393,586	398,408
HHS Administration	4,532,251	5,291,904	5,291,904	2,872,324	2,419,580	3,242,012	3,213,914
HHS CJFS	8,890,461	8,718,211	8,718,211	12,942,011	(4,223,800)	7,503,415	7,617,452
HHS CSEA	5,287,531	7,512,864	7,512,864	5,089,644	2,423,220	7,704,824	7,892,164
HHS DCFS	97,212,255	95,753,664	95,753,664	89,415,966	6,337,699	89,624,445	88,531,638
HHS DSAS	20,835,421	22,621,100	22,621,100	24,057,194	(1,436,094)	25,900,092	26,301,601
HHS Early Childhood	19,366,219	19,331,929	19,331,929	16,311,277	3,020,653	17,870,926	17,893,482
HHS FCFC	5,553,881	5,550,129	5,550,129	4,706,379	843,751	5,247,002	5,272,701
HHS Homeless	12,930,514	10,784,469	10,784,469	9,498,428	1,286,042	14,314,847	14,831,968
HHS Other Programs	601,075	676,120	676,120	338,060	338,060	204,264	204,264
HHS Re-Entry	2,791,848	2,871,427	2,871,427	2,541,205	330,223	2,771,165	2,785,596
MetroHealth	32,472,000	8,118,000	32,472,000	32,472,000	0	35,000,000	35,000,000
Ohio State Extension	222,300	222,300	222,300	222,300	0	222,300	222,300
Public Safety-Witness Victims	2,209,342	2,408,197	2,408,197	2,238,138	170,060	2,469,949	2,513,411
Workforce Development	1,000,000	1,000,000	1,000,000	1,000,000	0	1,000,000	1,000,000
Other Expenditures (Tax Dist.)	0	0	(400,000)	0	(400,000)	0	0
27th Pay Reserve	2,090,033	0	0	381,601	(381,601)	389,233	397,018
Total HHS Levy Subsidies	280,259,940	258,045,189	281,999,188	268,904,008	13,095,180	277,734,813	278,294,383
Operating Surplus/Deficit	(1,082,588)	20,810,731	(3,143,268)	17,749,729	20,892,997	3,341,811	2,782,241

2023 Results of Operations

Cuyahoga County
2023 Results of Operations
All Funds

All Funds	2022 Actual	2023 Adopted Budget	2023 Current Budget	2023 YTD Actual	2023 Budget Variance	2024 Adopted Budget	2025 Adopted Budget
Beginning Balance	1,089,887,884	1,151,262,002	1,151,262,002	1,151,262,002	0	1,067,977,156	1,024,404,348
Operating Revenue							
Charges for Services	327,181,156	362,803,796	355,450,032	357,050,045	1,600,013	388,772,772	412,763,921
Fines & Forfeitures	12,277,458	12,541,250	15,227,633	11,781,062	(3,446,571)	13,049,712	13,117,568
Interest Earnings	14,074,170	9,863,076	15,861,591	41,238,692	25,377,101	17,145,140	17,617,377
Intergovernmental	636,657,469	376,837,555	488,314,338	512,349,358	24,035,020	398,522,677	398,057,708
Licenses & Permits	1,868,562	2,094,310	2,094,310	2,764,170	669,860	1,466,611	1,479,382
Other Revenue	13,448,729	30,083,049	23,062,376	38,738,654	15,676,278	20,089,029	10,359,678
Other Taxes	91,332,388	95,889,358	102,634,269	87,634,392	(14,999,877)	128,676,658	128,590,722
Property Tax	406,931,155	421,254,380	405,097,517	414,521,229	9,423,712	400,849,091	403,825,866
Sales Tax	323,378,642	324,050,054	336,083,447	331,589,769	(4,493,678)	348,169,074	361,266,118
Total Operating Revenue	1,827,149,730	1,635,416,828	1,743,825,513	1,797,667,371	53,841,857	1,716,740,764	1,747,078,340
Operating Expenditures							
Personal Services	621,924,388	629,334,867	714,113,606	687,936,241	26,177,365	704,639,313	717,531,141
Other Expenditures	1,143,851,223	1,051,758,264	1,467,269,904	1,193,015,976	274,253,928	1,055,674,259	1,071,656,772
Total Operating Expenditures	1,765,775,611	1,681,093,131	2,181,383,510	1,880,952,217	300,431,293	1,760,313,572	1,789,187,913
Total Cash Obligations	1,765,775,611	1,681,093,131	2,181,383,510	1,880,952,217	300,431,293	1,760,313,572	1,789,187,913
Ending Cash Balance	1,151,262,002	1,105,585,699	713,704,006	1,067,977,156	354,273,150	1,024,404,348	982,294,775
Reserves on Cash Balance							
County Hotel	0	7,000,000	7,000,000	0	0	0	0
Computer Refresh	0	750,000	750,000	0	0	750,000	750,000
Total Reserves on Balance	0	7,750,000	7,750,000	0	0	750,000	750,000

Cuyahoga County
2023 Results of Operations
All Funds by Department

All Funds	2022 Actual	2023 Adopted Budget	2023 Current Budget	2023 YTD Actual	2023 Budget Variance	2024 Adopted Budget	2025 Adopted Budget
County Executive Agencies							
Executive	13,276,009	2,382,070	8,734,586	16,120,973	(7,386,387)	4,221,532	4,067,285
Clerk of Courts	7,796,850	8,529,461	8,529,461	7,988,874	540,587	8,175,042	8,328,078
Development	73,390,529	15,646,706	65,510,720	57,596,440	7,914,279	11,698,541	15,646,639
Fiscal	326,800,145	249,637,103	428,158,358	293,712,854	134,445,504	261,786,579	257,758,744
Health and Human Services	351,126,804	400,934,695	416,874,713	384,667,744	32,206,970	391,468,727	396,399,641
Housing	0	0	235,669	227,612	8,057	665,388	682,219
Human Resources	119,702,429	136,514,942	147,171,788	140,722,264	6,449,523	149,118,000	155,653,061
Information Technology	27,613,232	26,717,972	30,173,147	27,701,296	2,471,851	31,706,759	32,008,002
Innovation	708,229	803,134	1,158,588	748,627	409,961	889,936	681,911
Law Department	11,663,159	4,894,599	7,974,799	7,520,974	453,825	5,107,164	5,306,923
Medical Examiner	17,019,117	17,576,168	21,265,914	18,390,778	2,875,136	18,517,445	18,854,420
Public Safety & Justice Serv.	10,775,369	10,234,532	15,337,039	11,119,697	4,217,342	10,797,497	10,656,077
Public Works	101,785,203	60,497,318	155,384,776	118,017,650	37,367,126	73,722,551	84,663,841
Public Works-County Airport	1,918,874	1,512,305	1,901,180	1,858,718	42,463	1,513,501	1,649,984
Public Works-Road & Bridge	27,953,354	44,033,735	46,547,083	30,369,387	16,177,695	45,493,831	45,808,909
Public Works-Sanitary Eng.	26,878,196	34,099,448	43,582,966	34,379,152	9,203,814	34,794,879	35,141,091
Sheriff	164,230,828	159,856,394	197,161,919	192,069,686	5,092,232	183,089,901	185,792,900
Total County Executive Agencies	1,282,638,326	1,173,870,582	1,595,702,706	1,343,212,728	252,489,977	1,232,767,273	1,259,099,725
Elected Officials							
Common Pleas Court	69,838,329	66,113,566	90,971,020	77,966,084	13,004,936	72,577,557	73,681,787
Community Based Correction Bd	5,356,296	5,552,456	5,552,456	4,961,721	590,735	5,140,216	5,140,216
County Council	2,283,433	2,565,754	2,645,754	2,550,974	94,780	2,700,987	2,751,787
Court of Appeals	801,078	1,081,462	1,280,262	1,184,010	96,252	801,077	801,077
Domestic Relations Court	9,855,910	11,045,451	11,888,761	11,264,607	624,154	11,239,434	11,462,894
Juvenile Court	65,416,633	64,897,128	80,829,685	71,973,995	8,855,690	68,289,544	69,522,649
Probate Court	8,157,685	8,838,648	9,405,949	9,029,278	376,671	8,953,220	9,119,311
Prosecutor	47,577,519	47,507,026	51,425,937	51,508,925	(82,988)	54,189,393	55,299,576
Total Elected Officials	209,286,883	207,601,491	253,999,823	230,439,592	23,560,231	223,891,428	227,779,297
Boards and Commissions							
ADAMHS Board	74,571,648	75,431,435	93,809,582	79,693,716	14,115,866	65,345,446	65,475,701
Board of Develop. Disabilities	129,363,756	151,720,899	155,118,859	152,158,534	2,960,325	158,118,806	158,118,806
Board of Elections	17,472,231	15,860,305	21,086,753	19,506,801	1,579,952	19,593,000	16,652,047
Board of Revision	2,493,585	2,797,520	3,530,521	2,811,961	718,560	2,613,963	3,077,580
Inspector General	994,055	1,207,775	1,170,572	1,160,250	10,322	1,201,575	1,228,738
Internal Audit	690,774	898,478	952,598	804,810	147,788	789,117	806,922
Law Library	474,778	553,386	557,287	403,436	153,851	486,476	494,077
Personnel Review Commission	2,151,916	2,373,491	2,573,491	2,370,620	202,871	2,516,318	2,594,020
Planning Commission	2,925,513	2,996,837	3,702,638	2,733,368	969,270	3,047,819	3,109,191
Public Defender	17,592,396	18,430,924	20,869,818	20,364,746	505,072	21,589,196	22,033,027
Soldiers and Sailors Monument	191,873	394,000	419,730	274,038	145,691	215,941	220,403
Solid Waste Management Dist.	1,965,436	2,209,655	2,873,819	2,140,974	732,845	2,496,327	2,381,167
Veterans Service Commission	7,951,731	8,519,913	7,788,873	5,965,566	1,823,307	8,763,403	8,763,403
Workforce Development	15,010,712	16,226,440	17,226,440	16,911,076	315,364	16,877,484	17,353,809
Total Board and Commissions	273,850,402	299,621,058	331,680,981	307,299,896	24,381,085	303,654,871	302,308,891
Total All Funds	1,765,775,611	1,681,093,131	2,181,383,510	1,880,952,217	300,431,293	1,760,313,572	1,789,187,913

Cuyahoga County
Summary of FTEs

Department	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
County Executive Agencies						
Clerk of Courts	104	97	92	89	79	82
Communications	7	8	7	6	4	6
County Executive	5	4	5	5	4	15 *
Development	13	11	24	33	26	18
Housing and Community Development	0	0	0	0	0	10
Fiscal Office	263	247	239	241	223	230
HHS Administration	11	13	11	9	50	59
HHS Children & Family Services	834	842	798	730	633	691
HHS Cuyahoga Job & Family Services	784	784	765	727	700	762
HHS Cuyahoga Support Enforcement Agency	286	284	265	248	252	251
HHS Family & Children First Council	8	8	8	8	7	9
HHS Invest in Children	10	10	10	12	8	11
HHS Office of Homeless Services	5	4	3	3	5	5
HHS Office of Reentry	6	7	5	5	5	4
HHS Senior & Adult Services	163	163	154	144	154	162
Human Resources	53	54	61	49	54	54
Information Technology	110	107	139	113	102	106
Innovation and Performance	4	5	4	6	4	4
Law Department	16	19	18	19	20	18
Medical Examiner	97	103	102	108	107	105
Public Safety & Justice Services	73	73	68	67	68	78
Public Works - County Airport	8	8	8	7	6	8
Public Works - Dog Kennel	17	17	17	16	17	16
Public Works- Facilities Management	575	576	549	534	559	577
Regional Collaboration	1	2	2	2	2	2
Sheriff	1,259	1,330	1,279	1,083	1,077	1,162
Sustainability	3	3	3	2	3	5
Treasury	36	40	39	38	36	43
Total County Executive Agencies	4,751	4,819	4,675	4,304	4,205	4,493
Elected Officials						
County Council	20	21	21	21	22	22
County Prosecutor	378	382	368	384	421	415
Court of Common Pleas	491	495	493	469	486	480
Domestic Relations Court	89	89	89	86	85	86
Juvenile Court	547	536	516	486	475	481
Probate Court	77	78	76	75	76	74
Total Elected Officials	1,602	1,601	1,563	1,521	1,565	1,558
Boards and Commissions						
Board of Developmental Disabilities	1,016	1,007	551	521	570	587
Board of Elections	123	103	188	90	89	99
Board of Revision	21	24	21	20	23	19
County Law Library Resource Board	3	3	3	3	3	3
County Planning Commission	17	16	15	18	18	18
Department of Internal Audit	6	5	5	6	6	6
Inspector General	8	9	8	9	9	9
Personnel Review Commission	17	17	16	19	21	20
Public Defender	128	136	134	136	151	154
Soil & Water Conservation	12	12	12	14	15	18
Soldiers' and Sailors' Monument	3	4	3	3	3	5
Solid Waste Management District	6	6	7	7	7	7
Veterans Service Commission	30	30	28	30	34	34
Workforce Development	11	11	11	10	10	11
Total Boards and Commissions	1,401	1,383	1,002	886	959	990
Total	7,754	7,803	7,240	6,711	6,729	7,041

*(Includes 5 Cleveland Foundation Public Service Fellows)