



# 2024 Results of Operations

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## 2024 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 2024, Cuyahoga County government:

- Received Certificate of Estimated Resources for 2024
- Approved \$5.8 million in Opioid Mitigation fund appropriations for contracts with Alcohol, Drug Addiction and Mental Health Services (ADAMHS) and the Cleveland Hitchcock Center
- Approved \$6.4 million in appropriations for 38 fleet vehicles
- Approved \$425,000 in appropriations for a temporary shelter at 2710 Walton Avenue
- Approved \$4.5 million in appropriations for economic development loans
- Approved \$300,000 in grant appropriations to support a Chief of Climate and Sustainability
- Approved \$3.6 million for Child Wellness Campus
- Issued \$37.5 million payment for land purchase in Garfield Heights
- Approved \$875,000 grant for temporary shelter located at 2710 Walton Avenue
- Approved \$1.5 million grant received from Department of Energy for the Euclid Micro Design Project
- Approved annual Alternative Tax Budget for 2025
- Received \$129.4 million Climate Pollution Reduction grant
- Received GFOA's Distinguished Budget Presentation Award for the 2024-2025 Biennial Budget
- Adopted 2025 Alternative Tax Budget
- Maintained credit ratings of AA/Stable from S&P and Aa2 stable from Moody Investor Services
- Achieved Auditor of State award with Distinction for Fiscal Year 2023 (clean audit)
- Accepted 2025 Annual Tax Rates
- Issued \$50,000,000 in Economic Development Revenue Bonds Series 2024A to finance the expansion and renovation of the Rock and Roll Hall of Fame and Museum
- Issued \$131,580,000 in Refunding Certificates of Participation, Series 2024 for the County's Hilton Hotel
- Approved the 2024-2025 Biennial Budget Update for 2025 with deficits in both the General and Health & Human Services Levy funds
- Authorized the issuance and sale of General Obligation Bond Anticipation Notes in a principal amount not to exceed \$14.5 million for major capital repairs at sports facilities
- Reduced excess appropriations totaling more than \$225 million

The **Office of Budget and Management (OBM)** has completed a review of 2024 activity to what was planned in the 2024 Operating Budget (**R2023-0285**) 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 2024, the General Fund ended the year with an operating deficit of \$92.4 million.** Revenue totaled \$597.6 million while expenditures totaled \$690 million. This deficit includes \$65.5 million in American Rescue Plan Act (ARPA) expenditures. Removing the impact of ARPA, the General Fund ended 2024 with an operating deficit of \$26.9 million. Unlike previous years where the deficit resulted from spending on one-time items, this entire deficit resulted from spending on County operations. The County used cash reserves to fund the following:

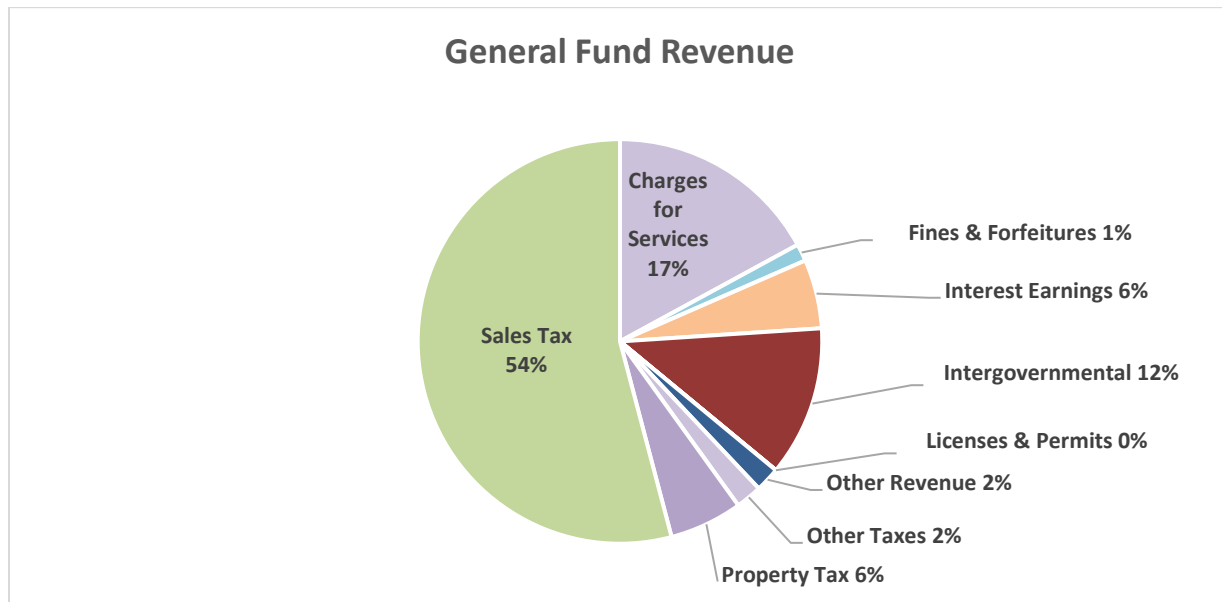
Department (Expenditure or Subsidy)	2024 Deficit
Dog Kennel (Subsidy)	\$0.9 million
IT (Capital)	\$2.1 million
Juvenile Court (Overtime)	\$4.2 million
Juvenile Court (Chagrin Valley Dispatch)	\$0.1 million
Juvenile Court's Case Management System (Subsidy)	\$1.9 million
Planning Commission (Staffing)	\$0.2 million
Public Defender (Staffing)	\$0.6 million
Public Safety (Other Expenses)	\$0.2 million
Public Works (K-9 Program)	\$0.2 million
Sheriff (Special Assistant)	\$0.2 million
Sheriff (Overtime)	\$12.8 million
Sheriff (Increase COs to 661)	\$1.9 million
Sheriff (Stab-Proof Vest, Chagrin Valley Dispatch)	\$0.9 million
Sheriff's Jail Management System (Subsidy)	\$0.7 million
<b>Total</b>	<b>\$26.9 million</b>

### Revenue Discussion

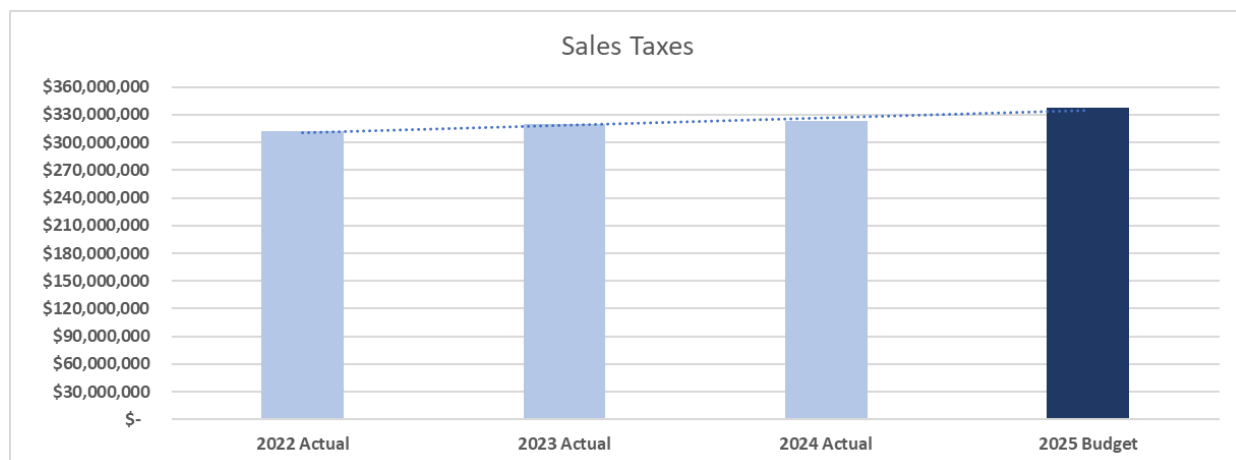
**2024 General Fund revenue totaled \$597.6 million**, which is \$2.6 million or 0.4% less than what was anticipated in the budget.

Revenue	2024 Budget	2024 Actual	Budget Variance	% Variance
Property Tax	\$36,489,554	\$34,926,746	-\$1,562,808	-4.3%
Sales & Use	\$337,510,723	\$323,325,210	-\$14,185,513	-4.2%
Licenses & Permits	\$120,720	\$80,723	-\$39,997	-33.1%
Fines & Forfeitures	\$9,273,342	\$8,216,685	-\$1,056,657	-11.4%
Charges for Services	\$105,650,856	\$102,004,101	-\$3,646,755	-3.5%
Intergovernmental	\$71,132,647	\$71,839,342	\$706,695	1.0%
Other Revenue	\$24,424,066	\$24,235,353	-\$188,713	-0.8%
Interest Earnings	\$15,646,730	\$32,976,558	\$17,329,828	110.8%
Total	\$600,248,638	\$597,604,718	-\$2,643,920	-0.4%

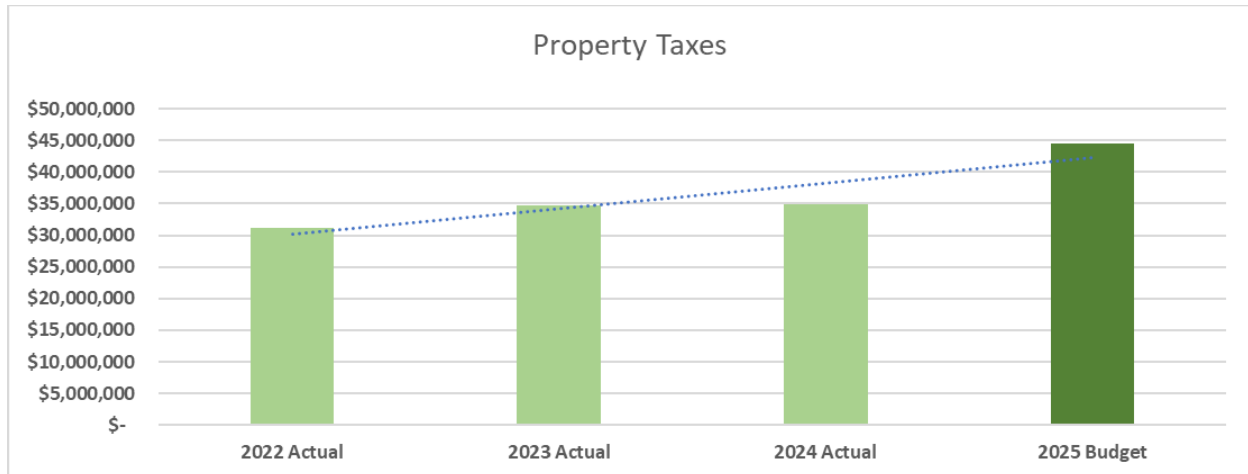
This year ended with larger variances in Property Taxes, Sales Taxes, Fines & Forfeitures, Charges for Services and Interest Earnings.



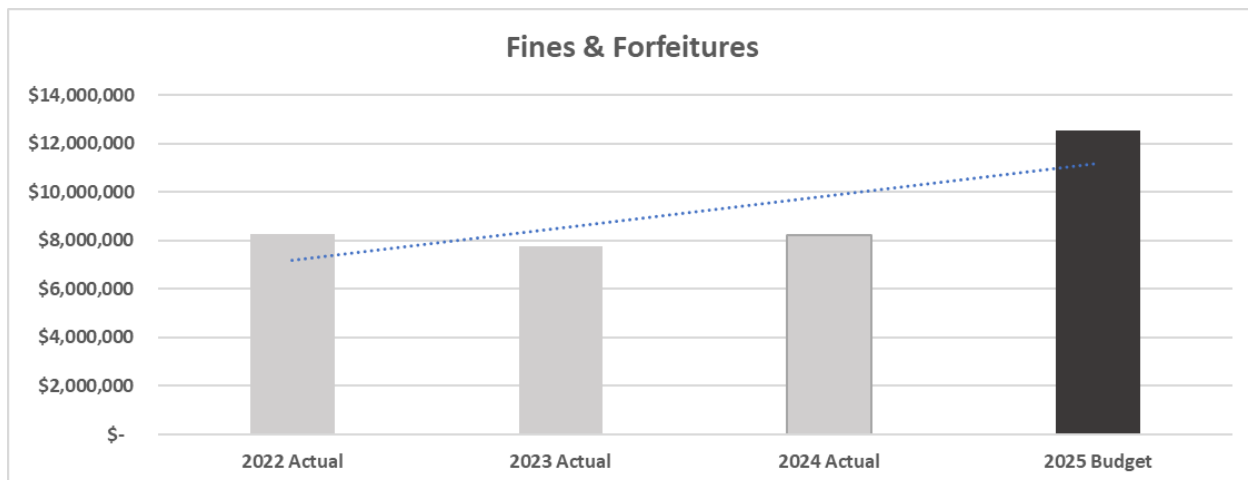
**Sales and Use Tax revenue totaled \$323.3 million**, representing 54.1% of total General Operating Fund revenue. This is \$14.2 million or 4.2% less than budget and \$3.1 million or 1.0% more than 2023. Gross Sales Tax collections grew by \$2.4 million or 0.7% from 2023 to 2024.



**Property Taxes collected totaled \$34.9 million**, representing 5.8% of total General Operating Fund revenue. This is \$1.6 million or 4.3% less than budget and \$0.2 million or 0.6% more than 2023. Property Tax is generated from a portion of the County's 1.45 mills (inside millage): The 2025 Tax Budget (R2024-0202) maintains the 2024 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.

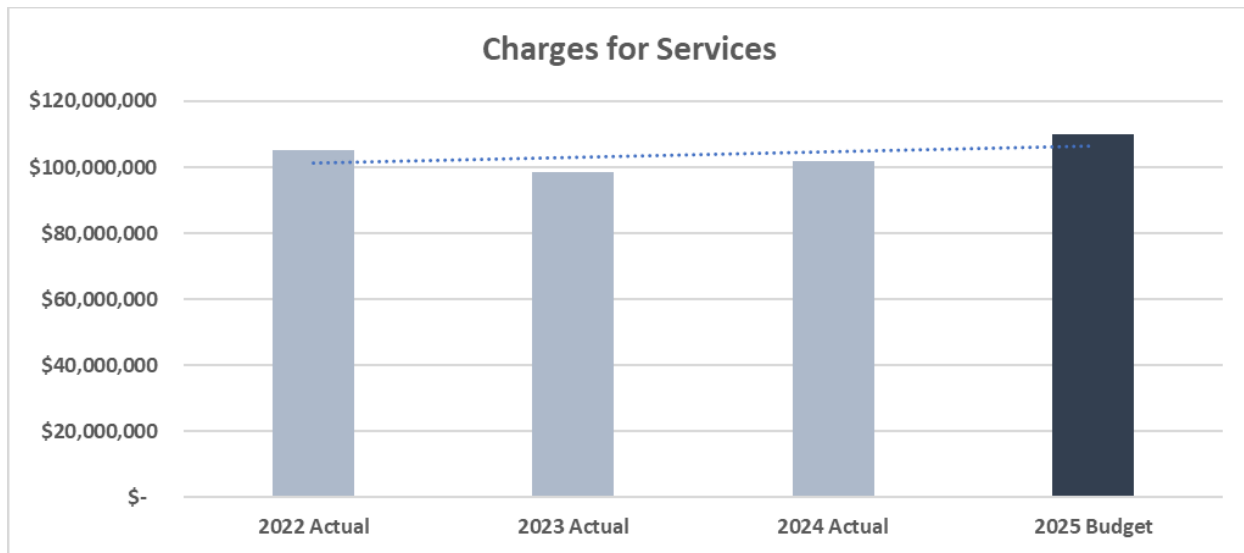


**Fines and Forfeitures revenue totaled \$8.2 million**, representing 1.4% of total General Operating Fund revenue. This is \$1.1 million or 11.4% less than budget and \$477,589 or 6.2% more than 2023. The 2024 budget variance is due to the reduced fees collected by the courts. All courts have reported increased activity in 2024 but still below previous years. The Courts continue to navigate pandemic related challenges while attempting to provide normal operations.

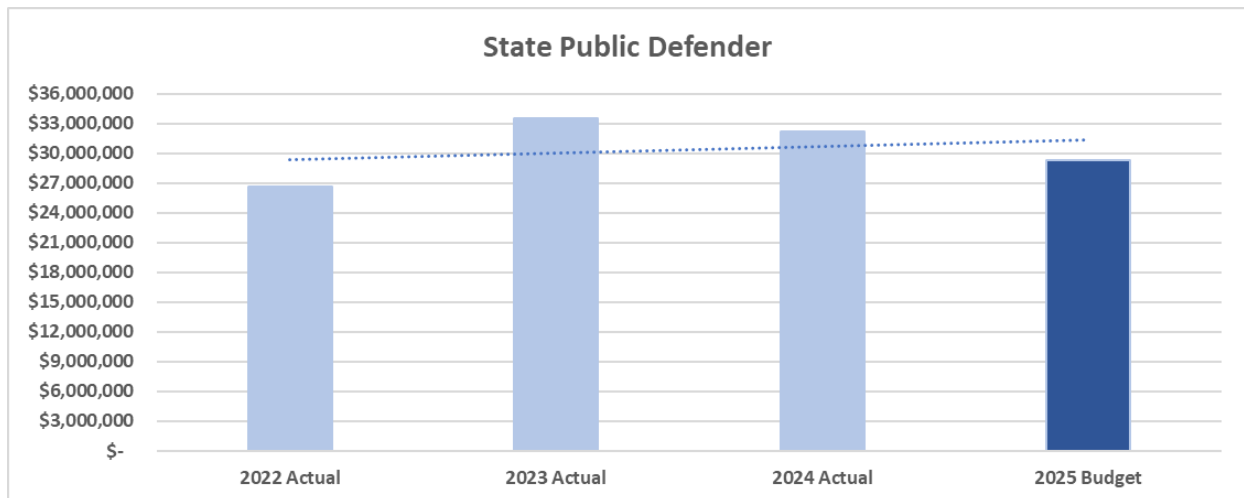


**Charges for Services revenue totaled \$102 million**, representing 17.1% of the total General Operating Fund revenue. This is \$3.6 million or 3.5% less than budget and \$3.6 million or 3.7% more than 2023. The majority of the decrease from 2023 is due to a credit issued to the Board of Developmental Disabilities for Indirect Costs.

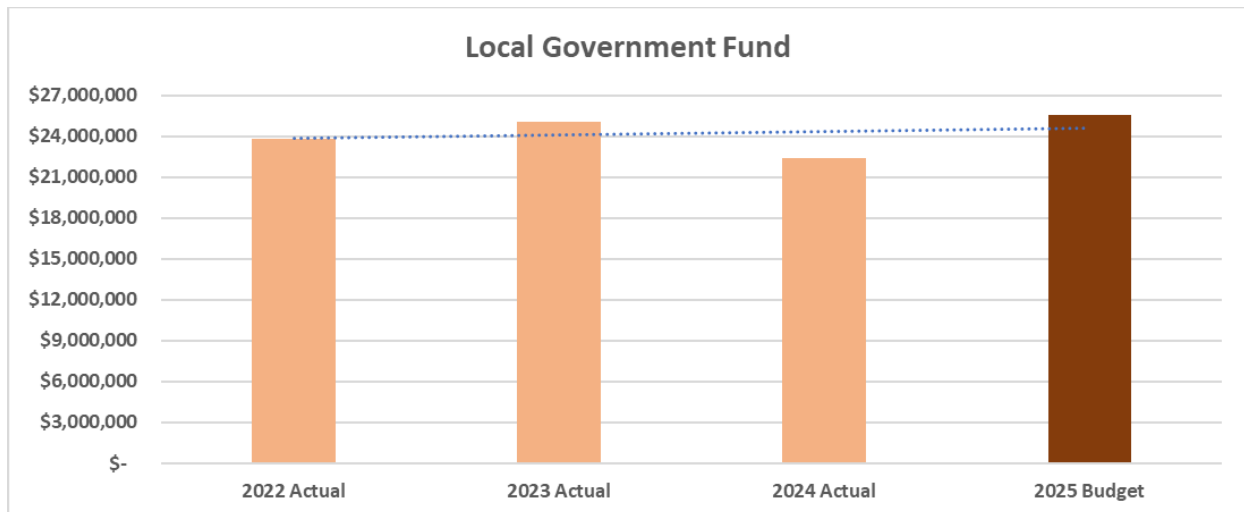




**Intergovernmental revenue totaled \$71.8 million**, representing 12% of the total General Operating Fund revenue. This is \$0.7 million or 1.0% more than budget and \$2.3 million or 3.2% less than 2023. This includes the reimbursement of \$32.1 million or \$0.6 million more than budget from the State Public Defender for indigent defense expenses and \$22.4 million or \$4.1 million less than budget from the State's Local Government Fund.



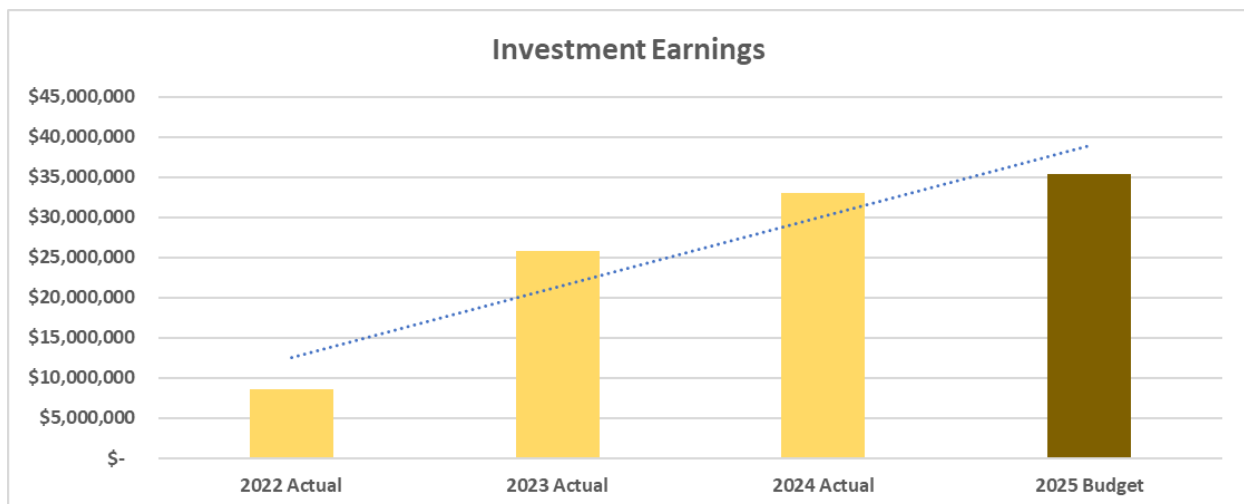
For State Fiscal Year 2025, the Ohio Public Defender decreased the county's reimbursement rate to 78%. Additionally, for calendar 2025, the Ohio Department of Taxation decreased the County's Local Government allocation to \$24.8 million.



**Investment Earnings totaled \$33 million**, representing 5.5% of the total General Operating Fund revenue. This is \$17.3 million or 110.8% more than budget and \$7.1 million or 27.6% more than 2023. The increase from 2023 reflects improving rate environment; StarOhio rates have increased significantly from 2022 to 2023 and remained stable in 2024:

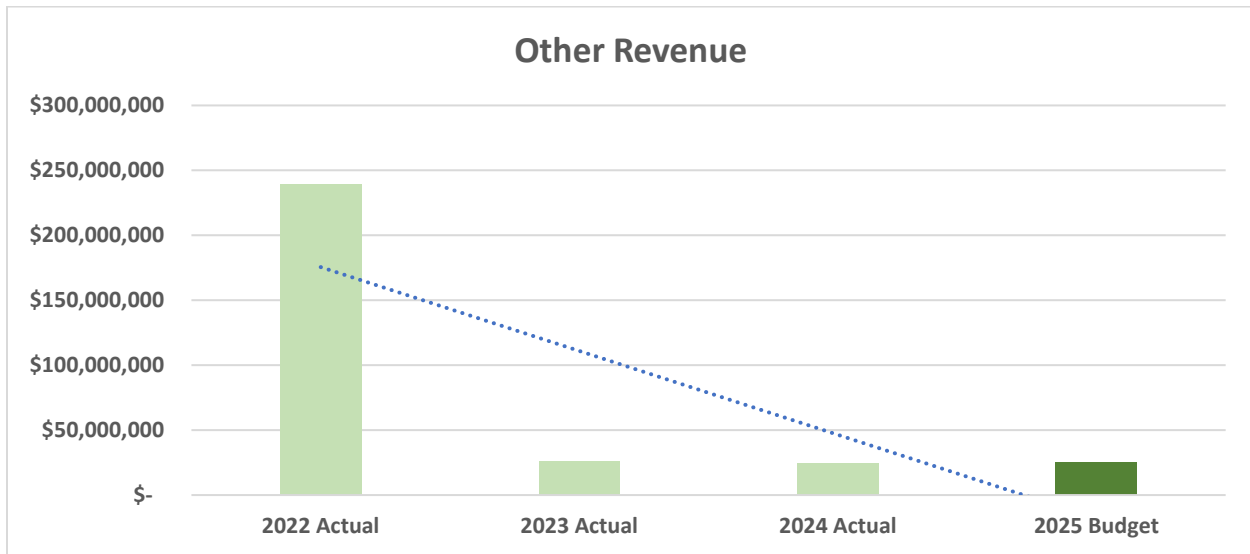
Month	2022 Rates	2023 Rates	2024 Rates
January	0.10%	4.48%	5.58%
March	0.36%	5.02%	5.47%
June	1.48%	5.28%	5.45%
September	2.95%	5.56%	5.08%
December	4.48%	5.58%	4.60%

As of December 31, 2024, the **County's investment portfolio totals \$1 billion**.



**Other Revenue totaled \$24.2 million**, representing 4.1% of total General Operating Fund Revenue. This is \$0.2 million or 0.8% less than budget and \$1.9 million or 7.4% less than 2023. 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
- \$3.1 million transfer from the Garage Fund to repay the General Fund for 2024 and 2025 debt service payments on the 2016 Sales Tax Revenue Bonds issued for renovations at the Huntington Park Garage
- \$12.5 million in Bed Taxes
- \$5 million loan repayment on the Lumen project
- \$2 million ARPA reimbursement (*Council District 10*)
- \$1 million reimbursement from the Challenge Loan fund with Key Bank

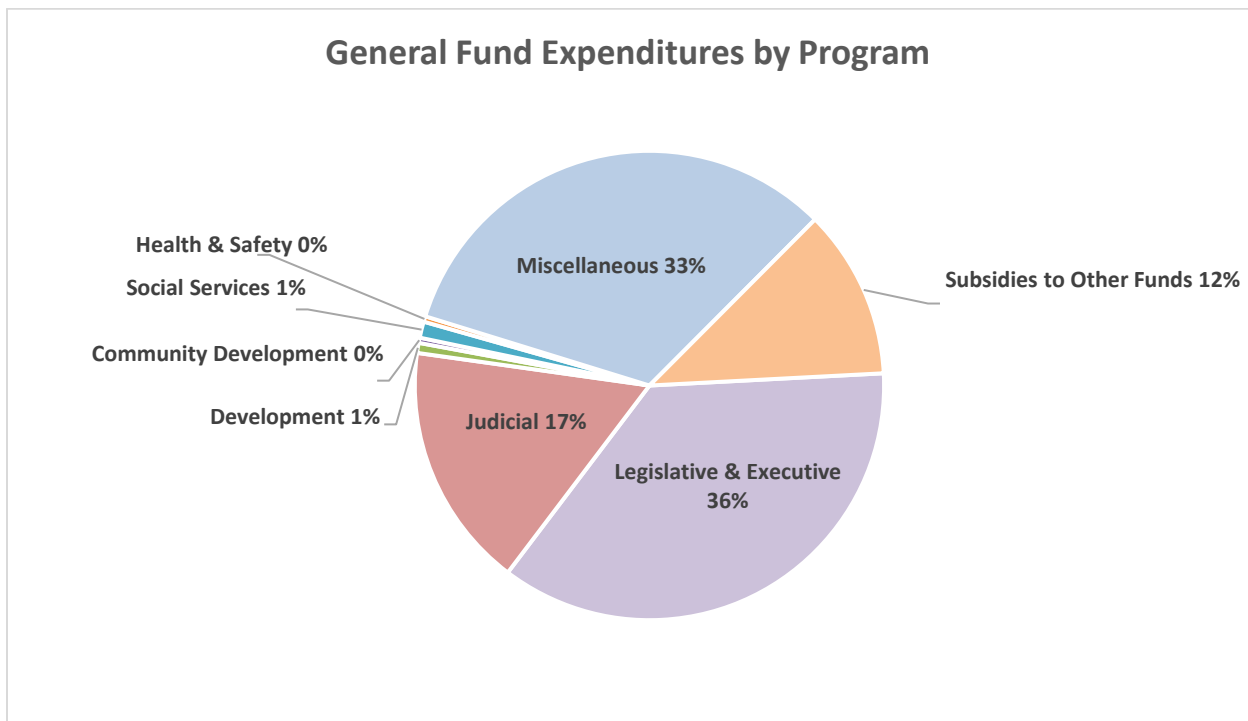
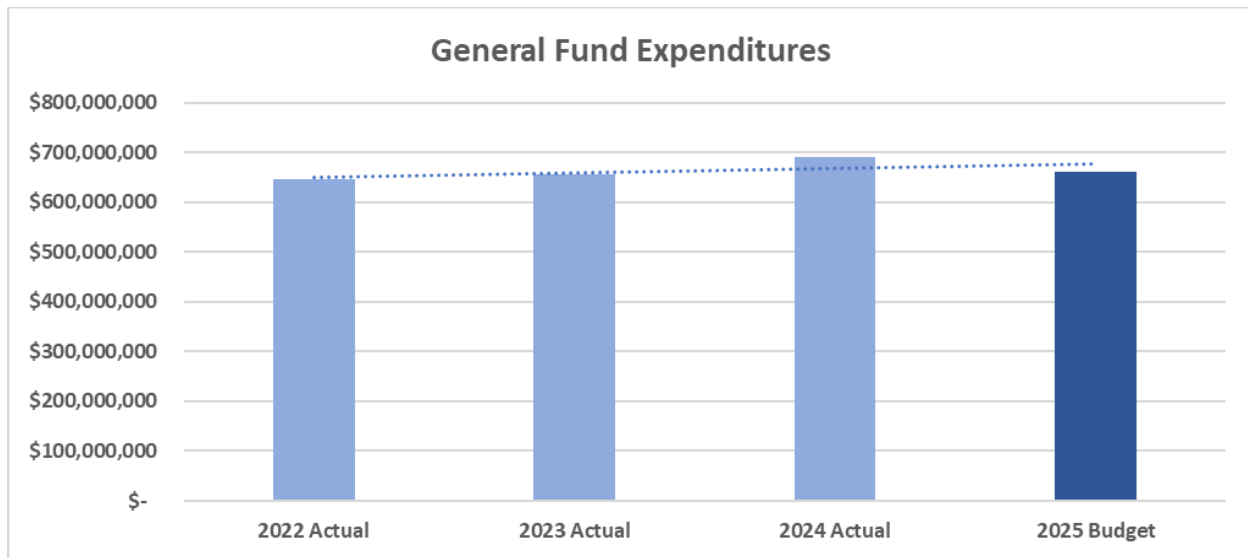


### Expenditure Discussion

**General Fund Operating Expenditures for 2024 totaled \$609.4 million**, which is \$58.2 million or 8.7% under the approved budget. Personnel expenditures totaled \$364 million which is \$8.4 or 2.3% million under budget, Other Expenses totaled \$245.4 million which is \$49.8 million or 16.9% under budget and **Subsidies to other funds totaled \$80.7 million** which is \$1.9 million or 2.4% over-budget. At year-end there were encumbrance balances totaling \$12.1 million that will carry into 2025 for purchase or liquidation. Since last year, carryover balance decreased by \$9.2 million. Again, included in these expenditures are ARPA expenditures of \$65.5 million.

Expenditures/Subsidies	2024 Budget	2024 Actual	Budget Variance	% Variance
Personnel Services	\$372,404,497	\$363,985,656	\$8,418,840	2.3%
Other Expenses	\$295,201,044	\$245,388,839	\$49,812,204	16.9%
<b>Total Expenditures</b>	<b>\$667,605,540</b>	<b>\$609,374,496</b>	<b>\$58,231,045</b>	<b>8.7%</b>
<b>Subsidies to Other Funds</b>	<b>\$78,760,183</b>	<b>\$80,665,987</b>	<b>-\$1,905,804</b>	<b>-2.4%</b>





The following departments experienced significant expenditure surpluses:

#### **Economic Development - \$2.2 million surplus**

This surplus, in both personnel and professional services, resulted from the transfer of Housing department staff and contracts to their own budget. The Development budget was not reduced for this transfer by year-end.

#### **Fiscal Office – \$32.1 million surplus**

The majority of this surplus was the remaining ARPA funding that was transferred to the General Fund. ARPA funding was underspent by \$32.5 million in 2024 which will be rolled over to 2025.

**Information Technology – \$1.5 million surplus**

The majority or \$1.4 million of this surplus was in personnel services due to 14 vacancies (*including Administrator, IT Organizational Change Manager, Developer 3, 4 Information System Analysts, 4 IT Infrastructure, IT Network Engineer, 2 IT Senior Project Managers, Manager Security*).

**Law Department - \$1.4 million surplus**

This surplus was in settlements and insurance premiums. Two settlements (*with Sheriff's and Juvenile Court's employees*) were budgeted to the Law department but paid from each department's personnel services budget leaving a surplus of \$0.7 million. Additionally, Risk Management underspent the Alliant contract by \$0.7 million (*insurance premiums charged in 2024 were less than anticipated*).

**Medical Examiner – \$1.1 million surplus**

This surplus was in several budget categories including personnel services, professional services and equipment. The Medical Examiner ended 2024 with a \$0.1 million surplus in personal services due to a forensic pathologist's retirement, \$0.4 million surplus in professional services (*contracts for pathology assistants and body transport*) and \$0.5 million surplus in equipment (*incomplete security updates and video equipment upgrades that were delayed by IT*).

**Sheriff – \$5.5 million surplus**

This surplus was primarily in professional services. Between the MetroHealth and Trinity contracts, there was a \$4.9 million surplus due to the timing of invoices. There was a \$1.1 million surplus in the several other expenditures categories (*including computers and supplies*) for items that were budgeted but not paid by the end of the year. Both surpluses were partially offset by a \$600,000 deficit in personnel services for Corrections Officers (*more specifically, payouts for attendance awards, vacation, holiday hours worked and compensatory time*).

**Common Pleas Court – \$3.2 million surplus**

This surplus was in personnel and professional services. Personnel services ended with a \$2 million surplus due to difficulty in hiring for numerous vacancies in several of the Court's divisions. The remainder of the surplus or \$1.2 million was in professional services, (*more specifically payments to both jurors and assigned counsel*).

**Juvenile Court – \$1.5 million surplus**

This surplus was in several budget categories including personnel and professional services. Personnel services ended with a \$0.8 million surplus due to vacancies (*in 2024, the Court filled only 13 of the 26 budgeted Detention Officers positions*). Professional Services ended with a \$0.5 million surplus in assigned counsel.

**Prosecutor – \$2.9 million surplus**

This surplus was in several budget categories including personnel services, professional services and equipment. Approximately \$1.6 million of this surplus was in personnel services (*in addition to transferring personal services expenditures to eligible grants, the Prosecutor contended with vacancies including 3 Cold Case Investigator, 2 ICAC Investigators, and 1 Civil APA*). The remainder

of the surplus or \$1.0 million was in professional services (*witness fees and outside legal counsel*) and \$0.3 million was in equipment.

### **Board of Elections – \$2.1 million surplus**

This variance was in several budget categories including personnel services, professional services and capital. The majority of this surplus was in professional service \$1.6 million and capital purchases \$0.8 million. Both surpluses were slightly offset by a \$0.2 million deficit in personnel services due to seasonal workers needed for the General Election.

### **Subsidies to Other Funds**

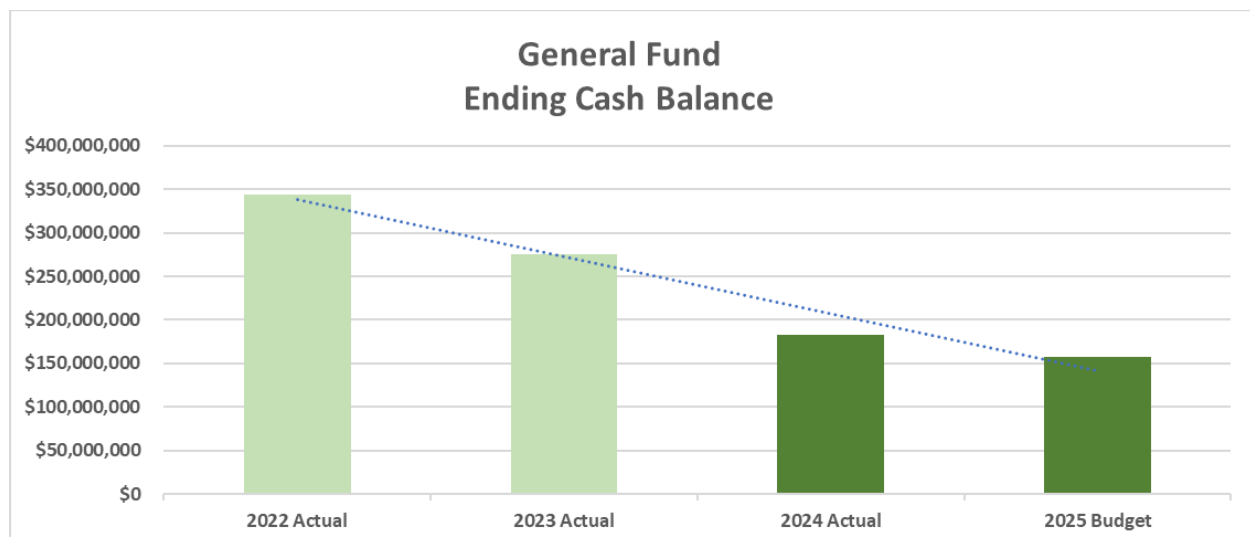
**The General Fund subsidies totaled \$80.7 million** which is \$1.9 million or 2.4% over the approved budget. The major variances included:

- Convention Center 2022A - \$0.6 million deficit
- Transfer to Veterans Service Fund - \$1.1 million deficit

### **Ending Cash Balance**

**The 2024 ending cash balance in the General Operating Fund totaled \$182.5 million**, which is \$35.3 million more than the cash reserve requirement based on 2023 expenditures (Ordinance O2021-0010). Again, it is important to note that this ending cash balance includes \$30.6 million in remaining American Rescue Plan Act funds.

General Fund	2024 Budget	2024 Actual	Budget Variance	2025 Budget
<b>Beginning Cash Balance</b>	<b>\$274,936,187</b>	<b>\$274,936,187</b>	<b>\$0</b>	<b>\$182,500,422</b>
Operating Revenue	\$600,248,638	\$597,604,718	-\$2,643,920	\$636,251,432
Operating Expenditures	\$667,605,540	\$609,374,496	\$58,231,045	\$588,572,139
Subsidies to Other Funds	\$78,760,183	\$80,665,987	-\$1,905,804	\$72,802,222
<b>Ending Cash Balance</b>	<b>\$128,204,425</b>	<b>\$182,500,422</b>	<b>\$53,681,320</b>	<b>\$157,377,493</b>
<b>Cash Reserve Requirement</b>	<b>\$147,204,425</b>	<b>\$147,204,425</b>		<b>\$145,044,130</b>



### Health and Human Services Levy Funds

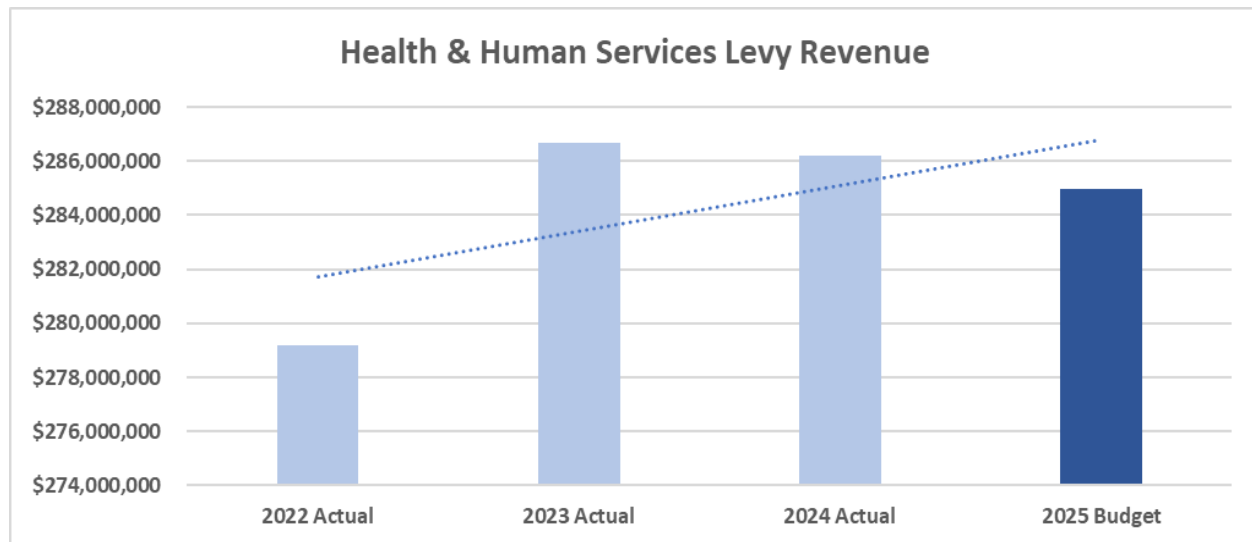
The County has two voted levies to support Health and Human Services (HHS): a 4.8 mill levy, last renewed in March 2024 for a period of eight years and a 3.9 mill levy, replaced and increased to a 4.7 mill levy in April 2020 for a period of eight years.

In 2024, the **Health and Human Services Levy Fund ended with an operating surplus totaling \$1.5 million.** Revenue totaled \$286.2 million while expenditures and subsidies totaled \$284.7 million. The majority of the surplus was due to lower subsidy required by Juvenile Court which was offset by higher subsidy required by the various divisions of 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 \$286.2 million in 2024:** \$138.4 million from the 4.8 mill levy and \$147.8 million from the 4.7 mill levy.

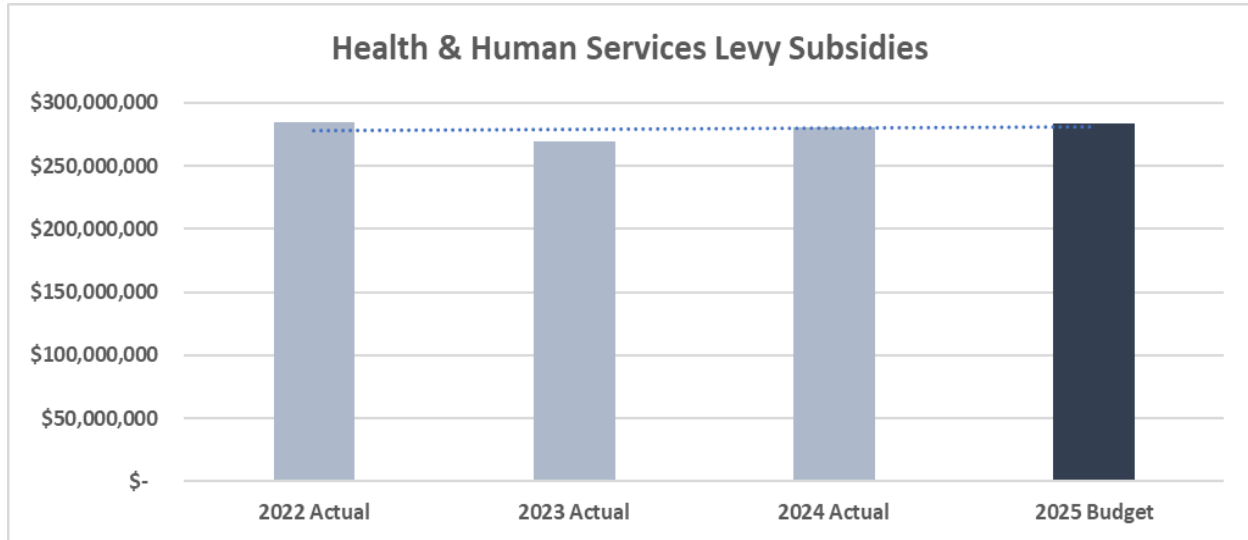
Revenue	2024 Budget	2024 Actual	Budget Variance	% Variance
Intergovernmental	\$16,065,670	\$16,207,867	\$142,197	0.9%
Property Taxes	\$265,010,954	\$269,990,743	\$4,979,789	1.9%
<b>Total</b>	<b>\$281,076,624</b>	<b>\$286,198,610</b>	<b>\$5,121,986</b>	<b>1.8%</b>



### Operating Expenditures/Subsidy Discussion

**Subsidies for 2024 totaled \$280.6 million** which is \$0.7 million or 0.3% less than budget. This surplus is a combination of subsidies to both Juvenile Court and the various divisions of the Department of Health and Human Services funds.

Operating Expenditures/Subsidies	2024 Budget	2024 Actual	Budget Variance	% Variance
Operating Expenditures	\$4,171,504	\$4,167,987	\$3,517	0.1%
Subsidies to Other Funds	\$281,334,812	\$280,563,952	\$770,860	0.3%
<b>Total Expenditures/Subsidies</b>	<b>\$285,506,316</b>	<b>\$284,731,939</b>	<b>\$774,377</b>	<b>0.3%</b>



The following departments experienced significant expenditure/subsidy variances:

#### **Juvenile Court – \$4.5 million surplus**

This surplus was primarily in personnel services. The surplus in personnel services was due to vacancies in the Probation division (*staffing in the division has been an issue for several years due to attrition and performance*) and over-appropriation of HHS Levy Subsidy. This resulted in Juvenile Court receiving \$4.5 million less in HHS Levy subsidy.

#### **HHS - Administration – \$4.2 million deficit**

This deficit was due to the transfer of several staff from Workforce Development and higher than anticipated contract spending. On July 1, 2024, Workforce Development moved to not-for profit status and several Workforce Development staff were absorbed by HHS. Other contributing factors include spending on the CCMEP program and costs associated with the lease of 1801 Superior. This increased spending resulted in HHS-Administration receiving \$4.2 million more in HHS Levy subsidy.

#### **HHS – Job & Family Services (CJFS) - \$4.0 million deficit**

This deficit was primarily in personnel services. Most of the deficit was due to spending on overtime to reduce call-center wait times and bargaining unit staff retroactive pay adjustments. This increased spending resulted in HHS-Job & Family Services receiving \$4.0 million more in HHS Levy subsidy.

#### **HHS – Child Support Enforcement (CSEA) – \$2.7 million surplus**

This surplus was in both personnel and professional services. Contributing factors included 23 Support Officer vacancies, bargaining unit retroactive pay adjustments that were not processed

until 2025 and underspending in Cooperative Agreements with the Courts which resulted in CSEA receiving less \$2.7 million less in HHS Levy subsidy.

#### **HHS - Division of Children & Family Services (DCFS) - \$2.4 million deficit**

This deficit was in several budget areas including personnel services and client services. At year end, DCFS had 20 more Social Workers than 2023. Additionally, spending on children in county custody increased due to higher provider per diem rates and timing of payments (unpaid 2023 invoices paid in 2024). These items resulted in DCFS receiving \$2.4 million more in HHS Levy subsidy.

#### **HHS – Early Childhood (IIC) - \$0.8 million surplus**

This surplus was in the Universal Pre-Kindergarten (UPK) and Quality Child Care programs. The surplus is attributable to a combination of late invoices and lack of UPK enrollment. This reduced spending resulted in IIC receiving \$0.8 million less in HHS Levy subsidy.

#### **HHS – Family & Children First Council (FCFC) - \$0.6 million surplus**

This surplus was due to underspending in professional services. The largest surpluses were attributable to underspending in the CTAG master contract and the Applewood Crisis Bed contracts. These issues resulted in FCFC receiving \$0.6 million less in HHS Levy subsidy.

#### **HHS – Homeless Services - \$1.6 million surplus**

This surplus was in professional and controlled services. The surplus in professional services was due to the timing of provider invoices and the surplus in controlled was a combination of indirect and space maintenance charges. Both issues resulted in Homeless Services receiving \$1.6 million less HHS Levy subsidy.

#### **HHS – Re-Entry - \$0.8 million surplus**

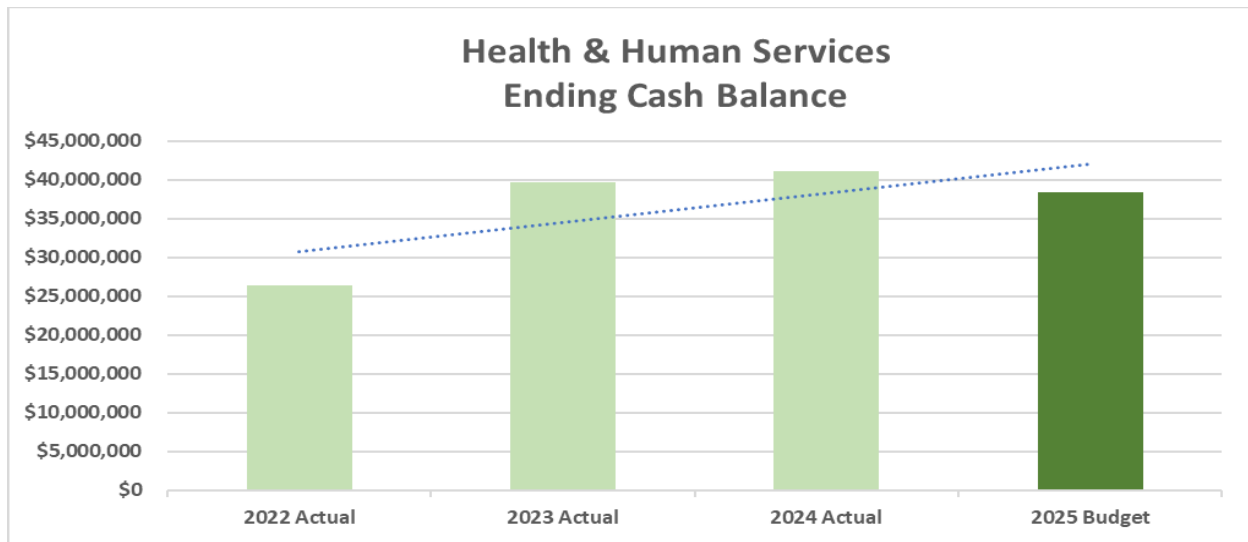
This surplus was in professional services, primarily due to underspending in services such as Justice Housing (Rental Assistance/Housing Placement) and financial assistance.

#### **Ending Cash Balance**

The year-end cash balance in the Health and Human Services Levy Funds totaled \$41.1 million, which is \$13.7 million more than the cash reserve requirement based on 2023 expenditures (Ordinance O2021-0010).

HHS Levy Fund	2024 Budget	2024 Actual	Budget Variance	2025 Budget
<b>Beginning Cash Balance</b>	<b>\$39,594,966</b>	<b>\$39,594,966</b>	<b>\$0</b>	<b>\$41,061,637</b>
Operating Revenue	\$281,076,624	\$286,198,610	\$5,121,986	\$284,972,370
Operating Expenditures	\$4,171,504	\$4,167,987	\$3,517	\$4,165,004
Subsidies to Other Funds	\$281,334,812	\$280,563,952	\$770,860	\$283,476,299
<b>Ending Cash Balance</b>	<b>\$35,165,274</b>	<b>\$41,061,637</b>	<b>\$5,896,363</b>	<b>\$38,392,704</b>
<b>Cash Reserve Requirement</b>	<b>\$27,346,437</b>	<b>\$27,346,437</b>	<b>\$0</b>	<b>\$28,473,194</b>





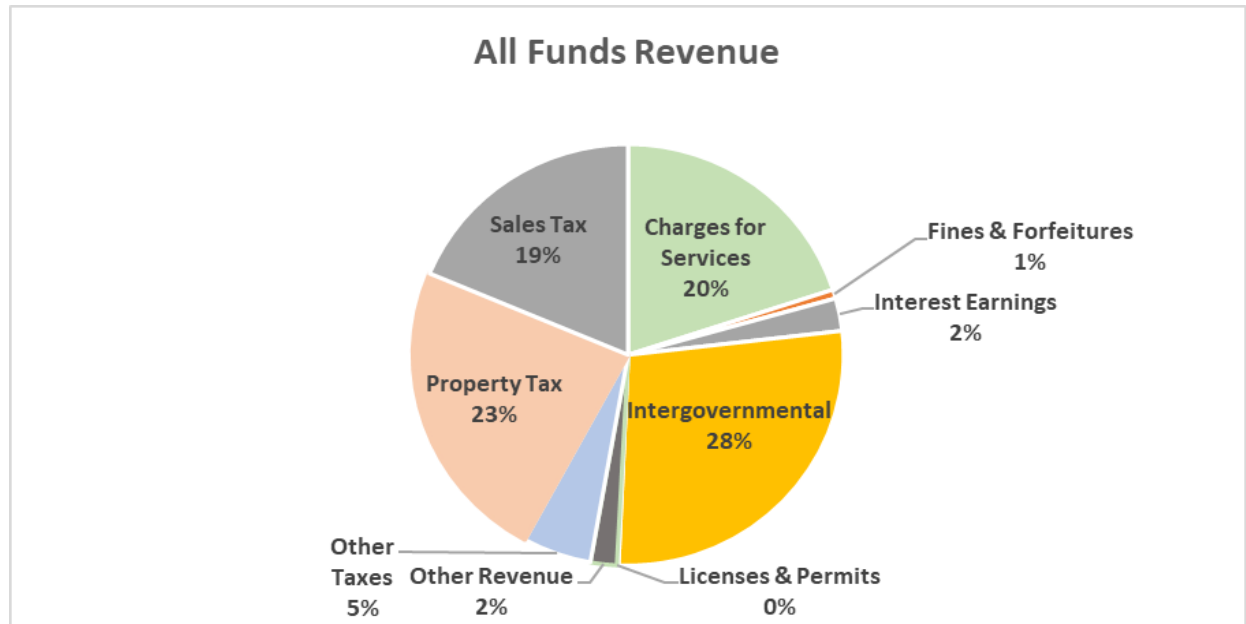
### All Funds

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	2024 Budget	2024 Actual	Budget Variance	2025 Budget
Beginning Cash Balance	\$1,068,481,576	\$1,068,481,576	\$0	\$921,667,766
Total Operating Revenue	\$1,782,696,354	\$1,787,515,550	\$4,819,196	\$1,779,102,817
Total Operating Expenditures	\$2,165,005,242	\$1,934,329,359	\$230,675,883	\$1,866,778,947
Ending Cash Balance	\$686,172,688	\$921,667,766	\$230,675,883	\$833,991,636

### Revenue Discussion

All Funds revenue totaled \$1.787 billion in 2024, which was \$4.8 million 0.3% more than budget.



The following departments/funds had significant revenue variances:

#### General Fund:

**General Fund Zones – \$2.6 million deficit**

Please see Revenue Discussion on pages 3-8.

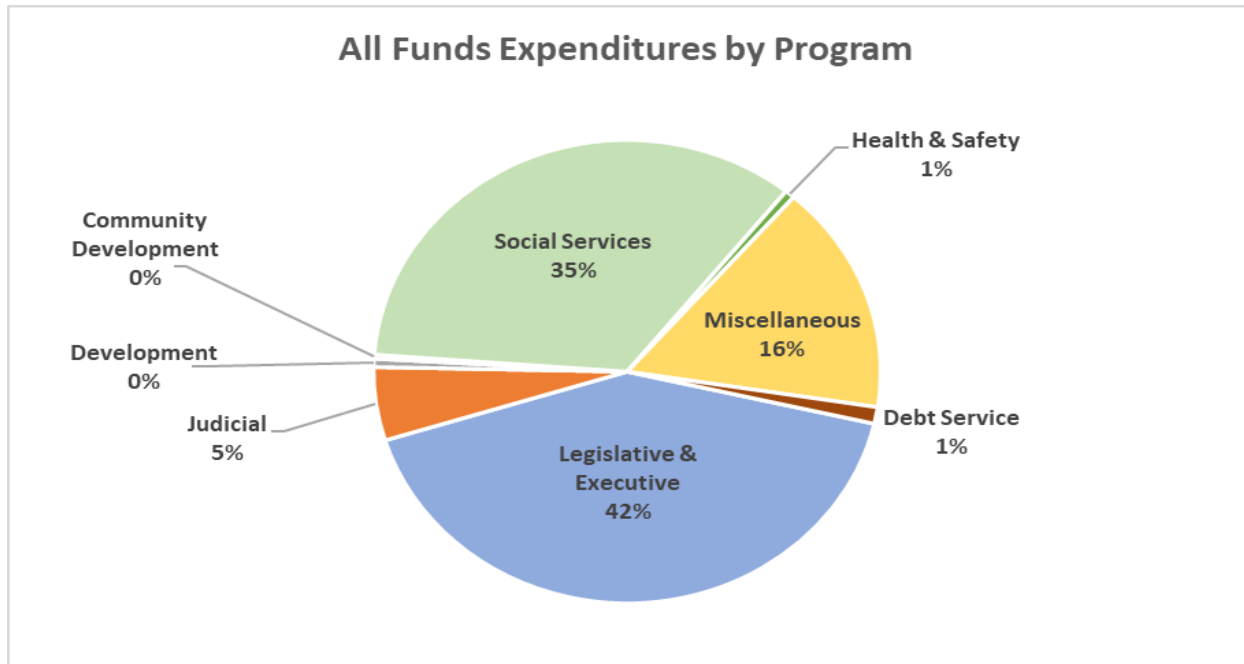
#### Special Revenue Funds:

**HHS Levy Zones – \$5.1 million surplus**

Please see Revenue Discussion on page 12.

**All Funds expenditures totaled \$1.934 billion in 2024.** This is an overall surplus of \$230.7 million or 10.7% of budget. At year-end, there were encumbrance balances of approximately \$57 million

that will be carried into 2025 for purchase or liquidation. Since last year, this carryover balance decreased by \$53 million.



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

**General Fund:**

**General Fund Zones - \$56.3 million surplus**

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

**Special Revenue Funds:**

**Health and Human Services Levy Zones - \$0.8 million surplus**

Please see Health and Human Services Levy Fund Expenditure Discussion on pages 12-14.

**Fiscal Office - \$33.8 million surplus**

This surplus was in three special revenue funds. The Debt Service fund ended with a \$13.1 million surplus due to the County Hilton Hotel and Flats East Bank paying their portions of scheduled debt services (*both Certificate of Participation and Flats Guarantee require County to budget full scheduled debt service*). The Real Estate Assessment fund ended 2024 with a surplus of \$1 million in contractual spending. Additionally, the Fiscal Office ended 2024 with a surplus of \$16.4 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 – \$17.2 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 2024 with a surplus: HHS-DCFS \$3.3 million, HHS-CSEA \$3.4 million, HHS-Administration \$1.5 million, HHS-IIC \$0.7 million, HHS-JFS \$2.8 million, HHS-FCFC \$1.7 million,

HHS-Homeless \$1.6 million, HHS-Re-Entry \$1.1 million, HHS-DSAS \$0.9 million. By budget account, the larger surpluses were in personal services \$3 million, contracts \$6.2 million and client services \$3 million. The remainder of the surplus was in grants that will carry forward to 2025.

#### **Housing - \$49.2 million surplus**

This large surplus is due to R2024-0271 which appropriated a total of \$62.6 million in multi-year Housing grants (*including HOME, CDBG, HUD and ESG*) in 2024. The majority or \$47.8 million will be spent in future years.

#### **Public Works/Road & Bridge Zone – \$22.3 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.

#### **Public Works/Sanitary Sewer Zone – \$10.1 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.

#### **Juvenile Court - \$8 million surplus**

This surplus is due to the full appropriation of several multi-year Reclaim grants in 2024 with minimal expenses. Most of these grant expenses will occur in 2026 and 2027.

#### **ADAMHS Board – \$8.9 million surplus**

The surplus was in several budget categories including personnel, professional and client services. Reported surpluses included staff retirement and vacancies of \$0.6 million, underspending the Diversion Call Center contract by \$1.3 million and under-utilized client services (Client Prevention Services and Client Treatment Services) by \$7.1 million.

#### **Workforce Development - \$6 million surplus**

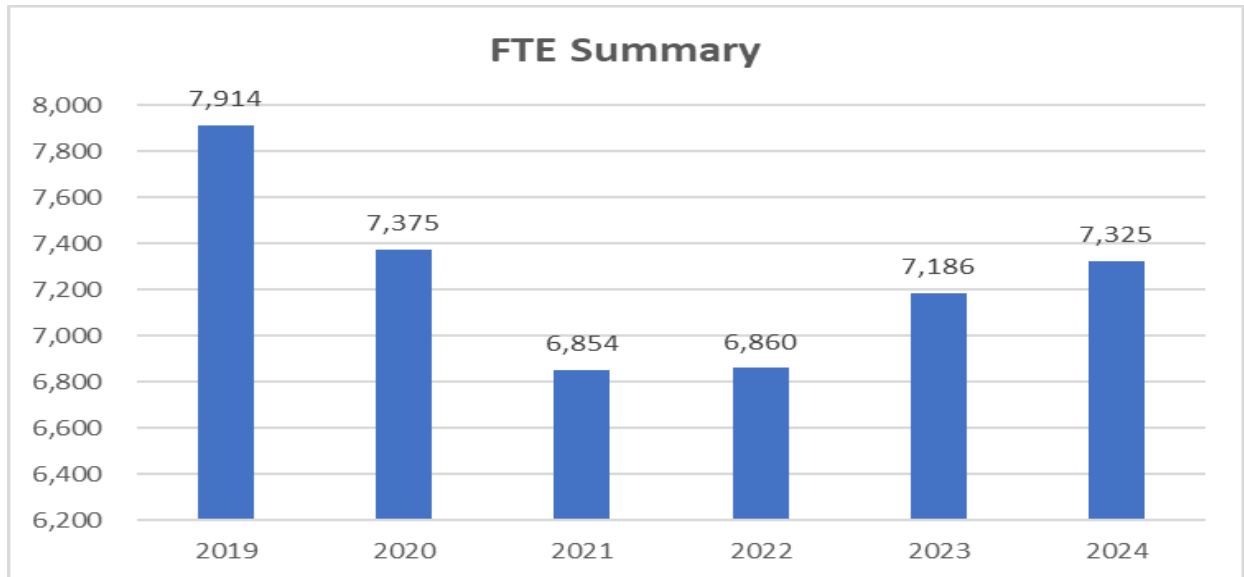
This surplus was due to Workforce Development's transition to not-for profit status effective July 1, 2024. This surplus was the remaining budget.

#### **Ending Cash Balance**

**The year-end cash balance on an All Funds basis was \$921.7 million.** 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.



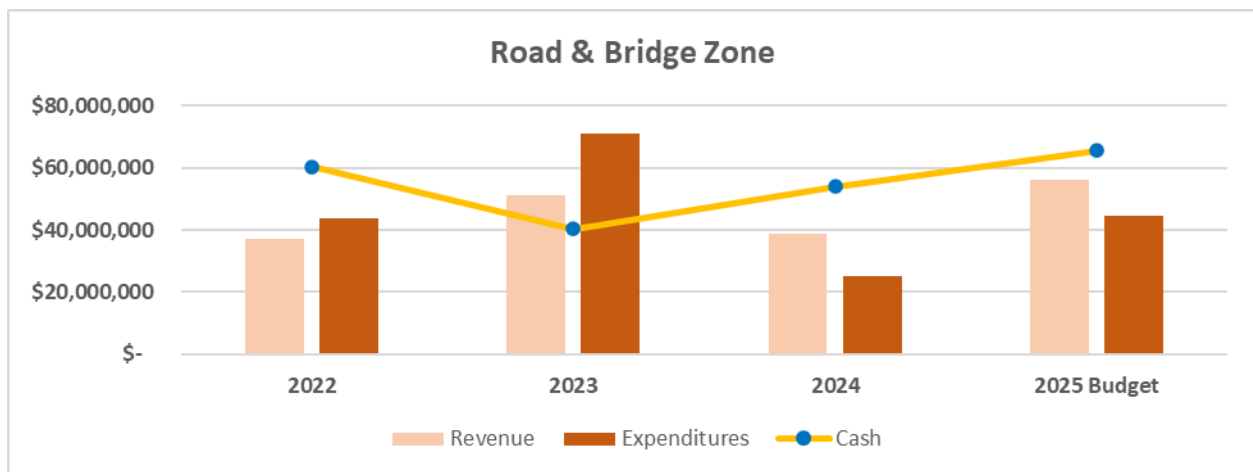
From 2023 to 2024, the County added a total of 139 staff to the payroll. The most significant changes occurred in the following departments:

Department	2023 Staff	2024 Staff	2023-2024 Change	% Change
Clerk of Court	82	90	8	9.8%
<b>Fiscal Office</b>	<b>369</b>	<b>346</b>	<b>-23</b>	<b>-6.2%</b>
<b>Health &amp; Human Services</b>	<b>1,954</b>	<b>2,028</b>	<b>74</b>	<b>3.8%</b>
Information Technology	106	113	7	6.6%
Medical Examiner	105	114	9	8.6%
<b>Public Works</b>	<b>601</b>	<b>622</b>	<b>21</b>	<b>3.5%</b>
Sheriff	1,162	1,170	8	0.7%
<b>Prosecutor</b>	<b>415</b>	<b>436</b>	<b>21</b>	<b>5.1%</b>
Common Pleas	480	487	7	1.5%
<b>Juvenile Court</b>	<b>481</b>	<b>509</b>	<b>28</b>	<b>5.8%</b>
<b>Board of Developmental Disabilities</b>	<b>587</b>	<b>570</b>	<b>-17</b>	<b>-2.9%</b>
Public Defender	154	162	8	5.2%
<b>Workforce Development</b>	<b>11</b>	<b>0</b>	<b>-11</b>	<b>-100.0%</b>

A schedule detailing staffing levels by department from 2019 to 2024 is included on page 45.

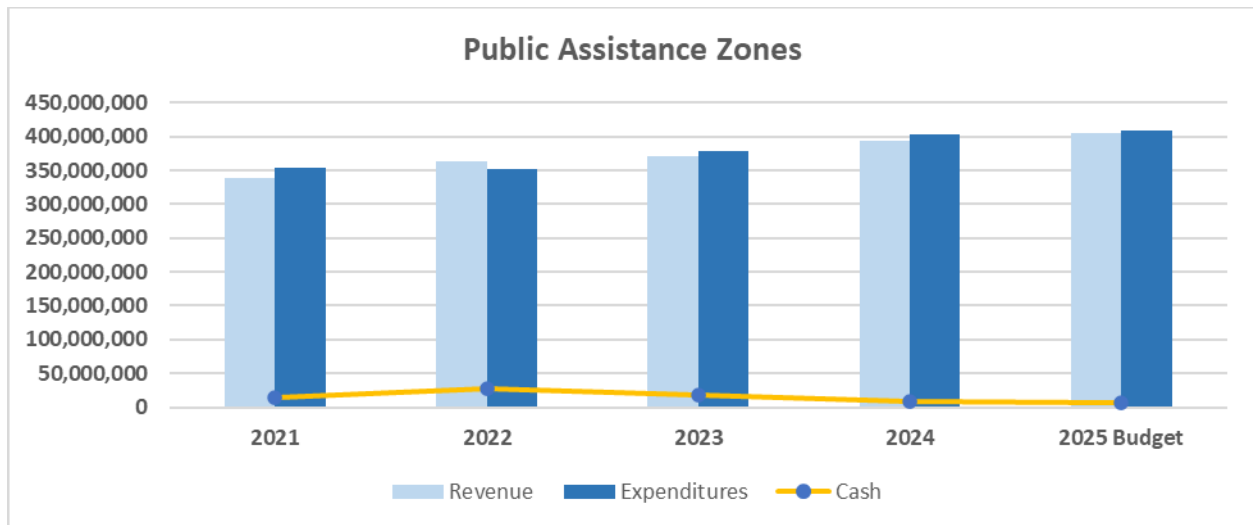
**Special Revenue Funds:****Road & Bridge (2270)**

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. The capital projects funded by the Road & Bridge fund (2270) are reported separately in the Road & Bridge Capital Projects fund (4605). In 2024, twenty new capital projects were initiated in the Road & Bridge Capital Projects Fund with actual expenses totaling \$13.2 million. Additionally, twenty-four previously approved (*from 2023 and prior*) capital projects incurred expenses totaling \$39.3 million. *A schedule detailing Road & Bridge CIPs is provided on page 47.* These figures do not include costs associated with the Local Resurfacing Program or the Pavement Management Program. Total revenues and expenses for the Road & Bridge fund (2270) for 2024 were \$38.6 million and \$25.1 million respectively. At year end, **the cash balance in the Road & Bridge fund totaled \$53.9 million.**

**Public Assistance Funds (2215, 2245, 2260)**

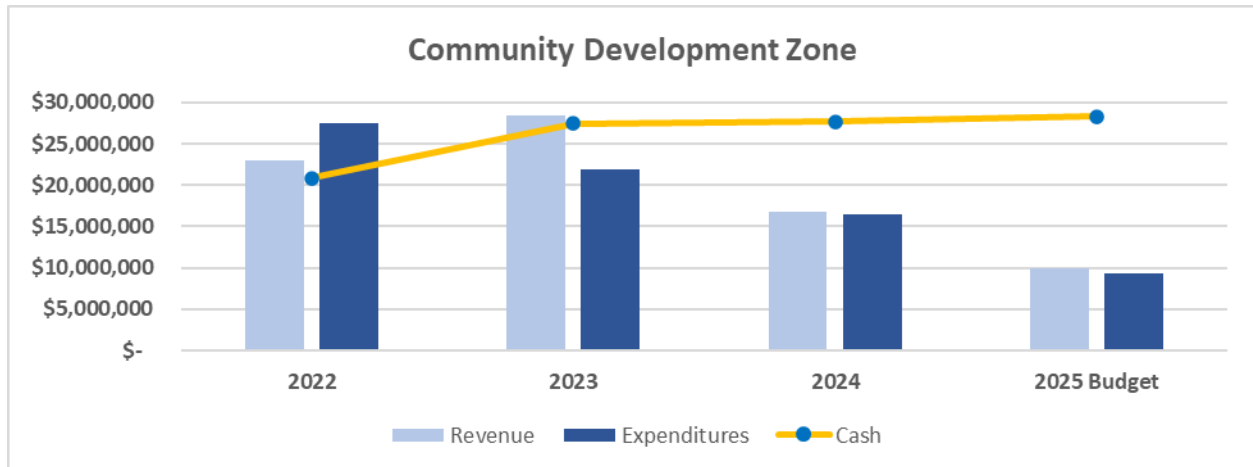
Public Assistance Funds include Childrens Services, Child Support Enforcement and Human Services funds. These funds include revenue from the federal, state and county Health & Human Services Levy that are used to administer Child Support, Income Maintenance and Social Service programs that include Title 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 2024 ending cash balance in the combined Public Assistance Funds totaled \$9.5 million.**





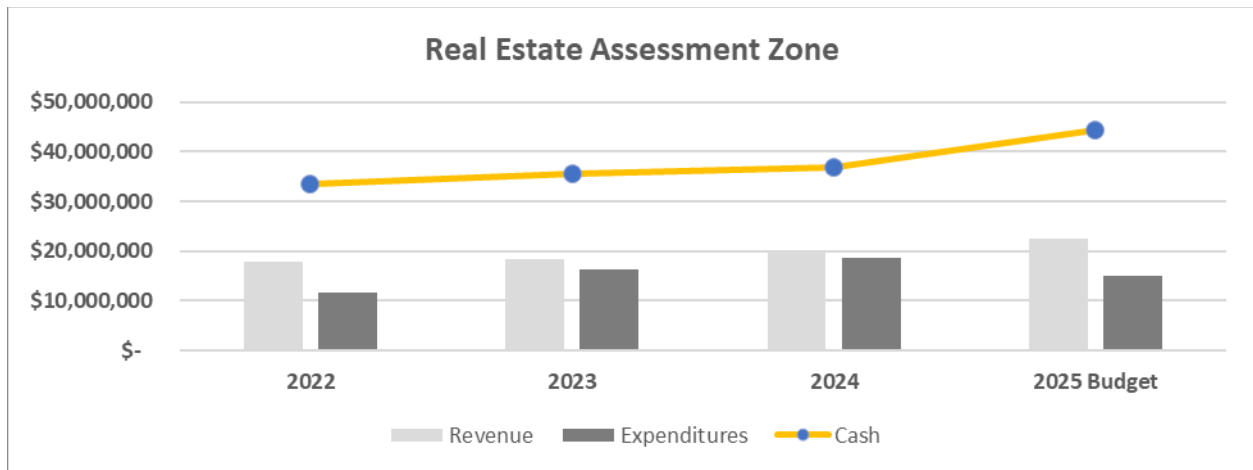
### Community Development (2220)

The Community Development fund consists of Economic Development, Property Demolition and Economic Brownfield Revolving Loan funds. Total revenues and expenses for 2024 totaled \$16.7 million and \$16.5 million respectively and **the ending cash balance was \$27.7 million.**



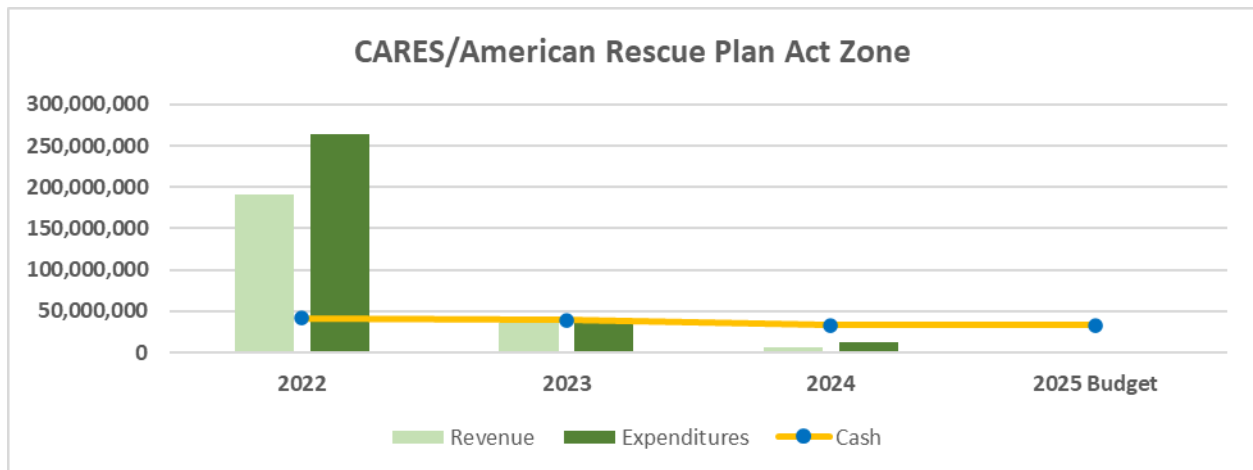
### Real Estate Assessment (2305)

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 2024 totaled \$19.9 million and \$18.7 million respectively. At year-end, **the cash balance in the Real Estate Assessment fund was \$36.8 million.**



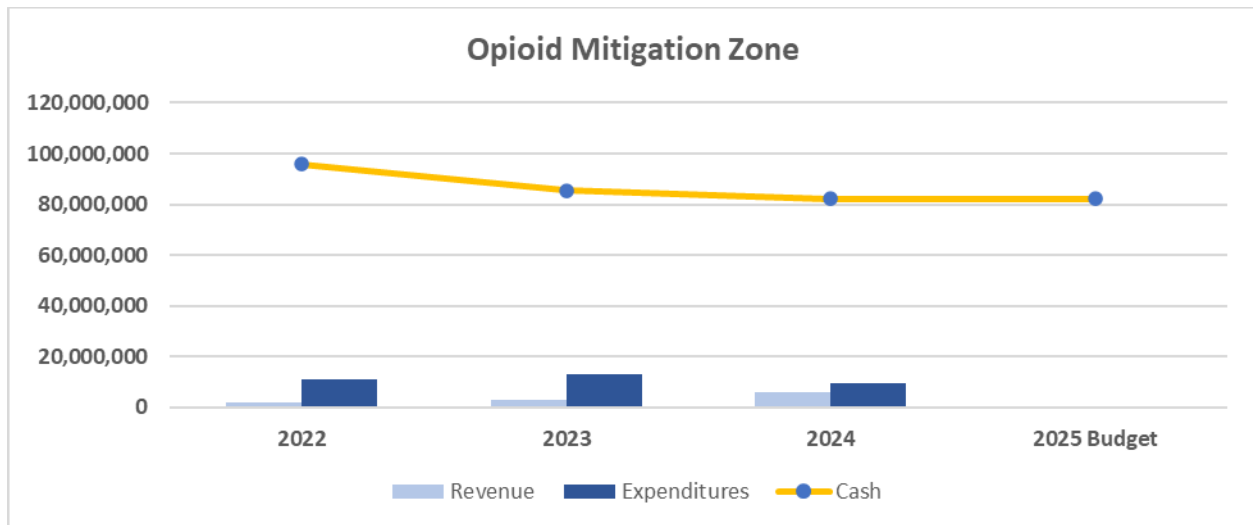
### COVID-19 CARES Act/American Rescue Plan Act Fund (2350)

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 2024, **the ending cash balance in the fund was \$32.7 million.**



### Opioid Mitigation Fund (2345)

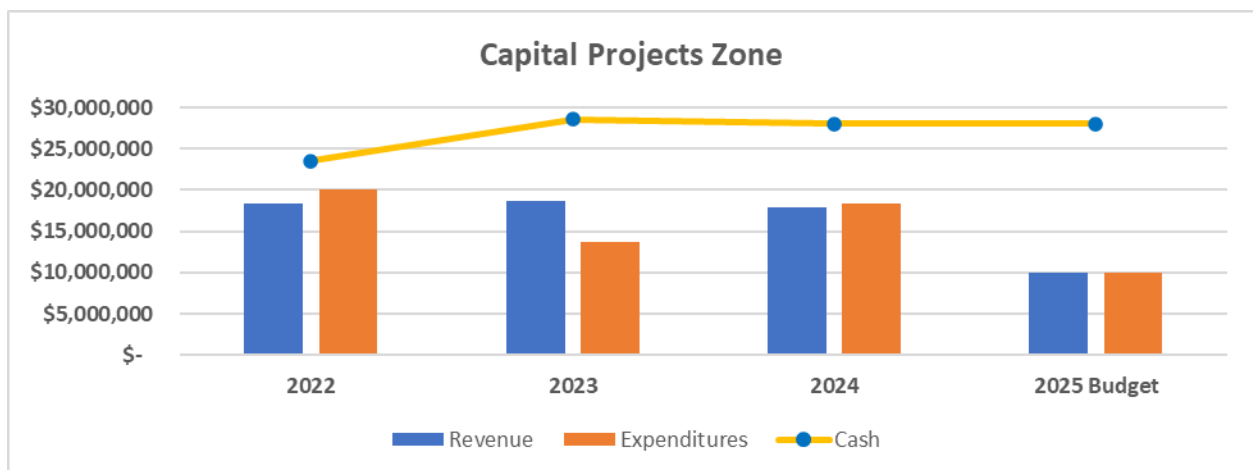
The Opioid Mitigation fund captures the activity associated with the opioid litigation settlements dollars that Cuyahoga County received from 2019 to 2022. The County received \$22.1 million in 2019, \$95.5 million in 2020, \$5.9 million in 2021, \$0.8 million in 2022, \$2.7 million in 2023 and \$6.1 million in 2024. Expenditures totaled \$4.8 million in 2020, \$14.7 million in 2021, \$10.8 million in 2022, \$13.1 million in 2023 and \$9.4 million in 2024. At year end, **the ending cash balance in the fund was \$82.2 million.**



### Capital Fund:

#### Capital Projects Fund (4600)

In 2024, 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 were added in 2024 with actual expenses totaling \$3 million and thirty-seven previously approved projects (2023 and prior) incurred expenses totaling \$10.2 million). A *schedule detailing facilities CIPs is provided on page 46*. Information Technology had 6 projects with actual expenses of \$2.1 million. A *schedule detailing facilities CIPs is provided on page 48*. Juvenile Court had one project with actual expenses totaling \$1.1 million. Total revenue (including subsidy from the General Fund) totaled \$17.9 million while corresponding expenditures totaled \$18.4 million leaving an ending cash balance in the Capital Projects Fund of \$28 million.

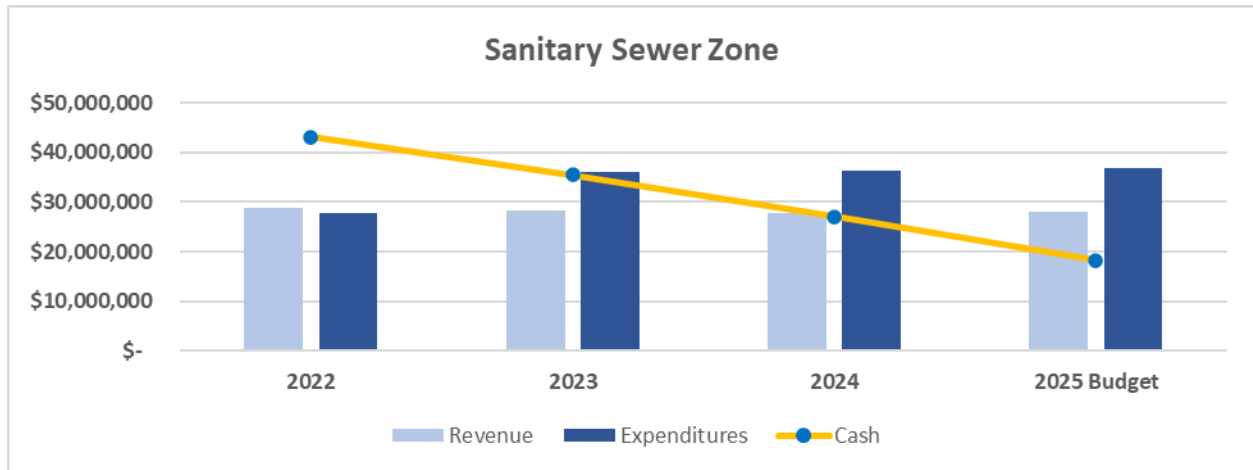


### Enterprise Fund:

#### 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 65 task

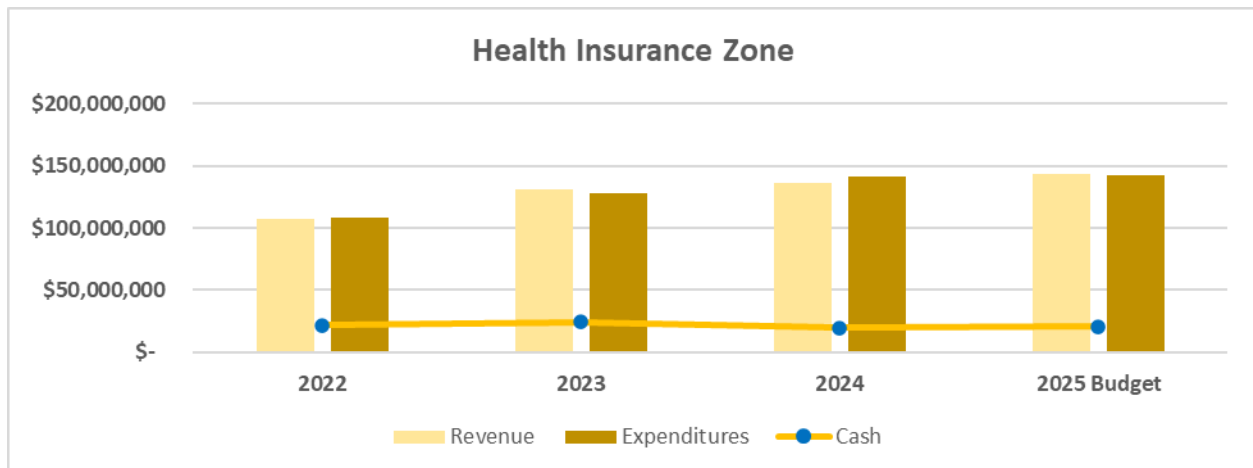
orders, with expenses totaling \$2.3 million for lateral repairs and \$1 million for sewer liner repairs. Total revenues and expenses for 2024 were \$27.9 million and \$36.2 million respectively. At year end, **the cash balance in the Sanitary Sewer Fund was \$27 million.**



#### Internal Service Funds:

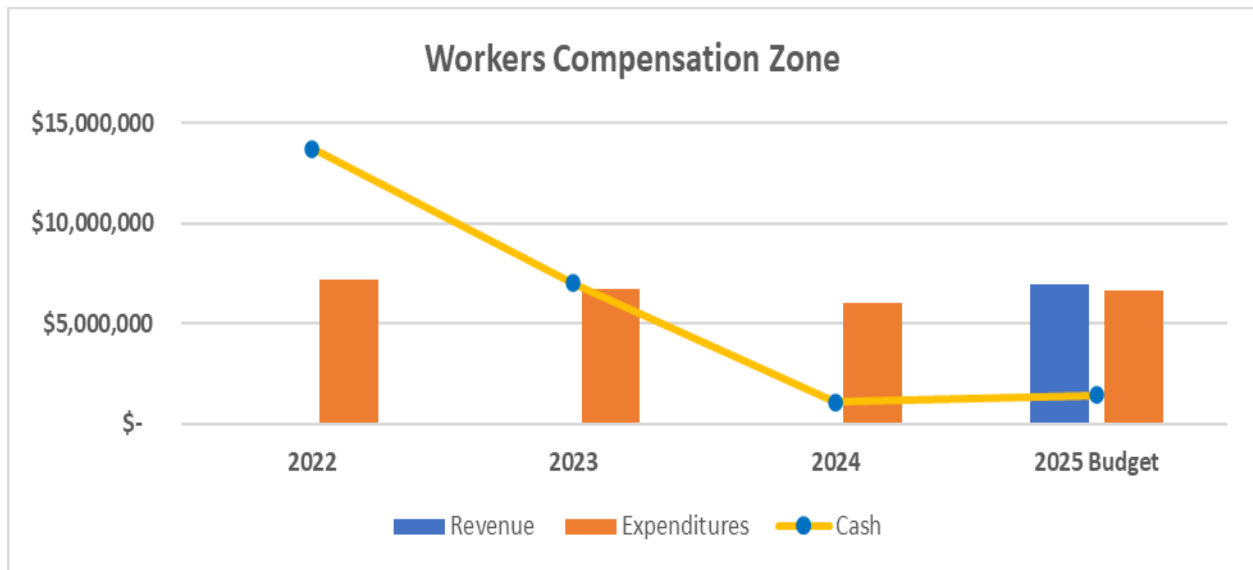
##### Health Insurance Fund (6765)

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 2024 were \$136.8 million and \$141 million respectively. At year-end, **the cash balance totaled \$20 million.** This cash balance meets the required minimum reserve.



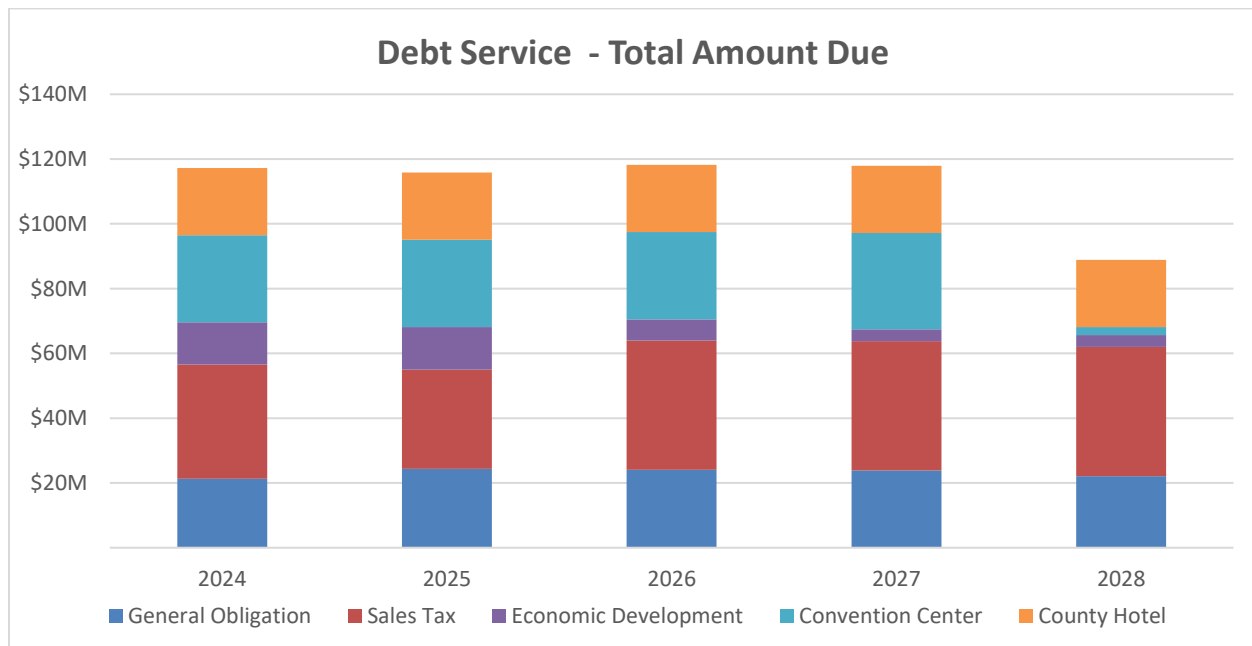
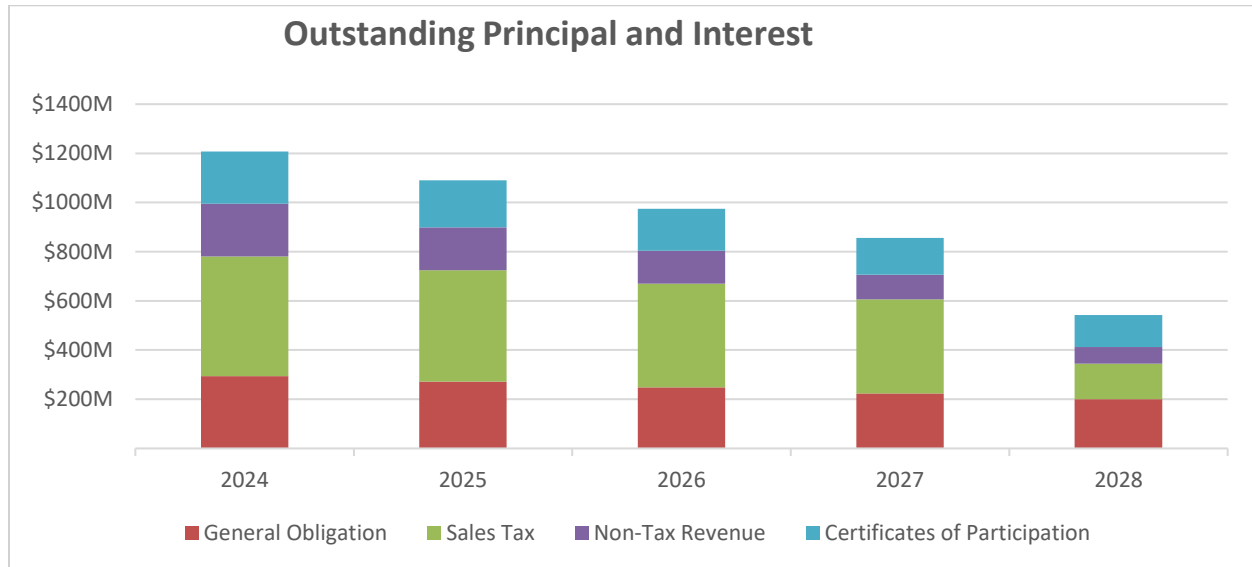
##### Workers' Compensation Fund (6770)

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 2024, total revenues and expenditures totaled \$101,430 and \$6 million respectively. At year-end, **the cash balance in the Workers' Compensation fund totaled \$1.1 million.**



## Cuyahoga County Debt Service

As of January 1, 2025, Cuyahoga County has twenty-five outstanding debt issues for approximately \$1.2 billion in principal and interest due over the next twenty-nine years. Issued debt is categorized into four areas, General Obligation, Sales Tax Revenue, Non-Tax Revenue and Certificates of Participation.



## 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 \$272 million in outstanding principal and interest as of January 1, 2025. 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.

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

Outstanding Principal and Interest

**2025:** \$114,915,883

**2026:** \$102,583,402

Maturity – December 1, 2034

Annual Debt Service Payment and Sources

**2025:** \$12,332,480

**2026:** \$12,175,212

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 (original principal amounts). The interest subsidy is subject to annual sequestration by Congress as part of the Federal Government Budget. Federal sequestration has impacted these federal subsidy payments. No assurance is provided going forward for any level of subsidy payments from the federal government.

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

Outstanding Principal and Interest

**2025:** \$46,266,350

**2026:** \$44,513,200

Maturity – December 1, 2035

Annual Debt Service Payment and Sources

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

**2026:** \$1,756,950 (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 Arena. Bonds are paid with excise tax revenues. 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.

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

Outstanding Principal and Interest

**2025:** \$14,958,918

**2026:** \$ 9,945,601

Maturity – December 1, 2027

Annual Debt Service Payment and Sources

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

**2026:** \$4,986,655 (Cigarette and alcohol excise tax revenue)

Bonds were issued to refund outstanding Excise Tax Bonds Series 2015. Bonds are paid with excise tax revenues. 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.

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

Outstanding Principal and Interest

**2025:** \$43,059,550

**2026:** \$39,674,350

Maturity – December 1, 2037

Annual Debt Service Payment and Sources

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

**2026:** \$3,310,400

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.

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

Outstanding Principal and Interest

**2025:** \$52,888,036

**2026:** \$51,047,820

Maturity – December 1, 2035

Annual Debt Service Payment and Sources

**2025:** \$1,840,216

**2026:** \$1,837,079

Bonds were issued to refund General Obligation Bonds Refunding Bonds Series 2012B originally issued for County buildings and facilities, and to refund select maturities of the County's 2014 Sales Tax Revenue Bonds. Bonds were refunded in October 2020 with lifetime savings of \$7 million. No external revenues apply and all obligations are funded through inside millage.

**Sales Tax Revenue Debt**

The County has eight outstanding Sales Tax Revenue Bond issues with \$434 million in outstanding principal and interest as of January 1, 2025. Bonds were issued for various purposes including capital needs at County facilities, Countywide enterprise resource planning system, renovations at the County owned Huntington Park Garage, and renovation of Gateway Arena and Ballpark sports facilities.

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

Outstanding Principal and Interest

**2025:** \$85,956,256

**2026:** \$83,039,063

Maturity – December 1, 2038

Annual Debt Service Payment and Sources

**2025:** \$2,917,194

**2026:** \$8,717,944

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 pays debt service on the refunded portion. General Obligation bonds issued in 2020 reduced debt service to maturity by \$2 million.

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

Outstanding Principal and Interest

**2025:** \$6,821,969

**2026:** \$6,062,638

Maturity – December 1, 2033

Annual Debt Service Payment and Sources

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

**2026:** \$755,581 (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.

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

Outstanding Principal and Interest

**2025:** \$19,659,275

**2026:** \$18,143,425

Maturity – January 1, 2037

Annual Debt Service Payment and Sources

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

**2026:** \$1,515,938 (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.

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

Outstanding Principal and Interest

**2025:** \$33,131,750

**2026:** \$30,129,350

Maturity – January 1, 2035

## Annual Debt Service Payment and Sources

**2025:** \$3,002,400 (County General Fund, Destination Cleveland)**2026:** \$3,001,800 (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.

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

## Outstanding Principal and Interest

**2025:** \$43,075,855**2026:** \$41,870,683

Maturity – January 1, 2035

## Annual Debt Service Payment and Sources

**2025:** \$1,205,172**2026:** \$4,287,815

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.

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

## Outstanding Principal and Interest

**2025:** \$57,325,593**2026:** \$51,866,162

Maturity – January 1, 2035

## Annual Debt Service Payment and Sources

**2025:** \$5,459,431 (Lease Revenue )**2026:** \$5,455,191 (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.

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

## Outstanding Principal and Interest

**2025:** \$138,778,200

**2026: \$128,402,800**

Maturity – January 1, 2037

Annual Debt Service Payment and Sources

**2025: \$10,375,400** (Various City of Cleveland & County sources)

**2026: \$10,750,900** (Various City of Cleveland & County sources)

Bonds were issued for renovation of the Gateway Ballpark leased by the Cleveland Guardians. Debt service is funded through certain ballpark admissions taxes, certain hotel and lodging excise taxes, City of Cleveland contributions, and a fixed annual \$2.55 million General Fund contribution.

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

Outstanding Principal and Interest

**2025: \$67,890,045**

**2026: \$62,457,843**

Maturity – January 1, 2037

Annual Debt Service Payment and Sources

**2025: \$5,432,203** (Lease revenue and Various City of Cleveland & County sources)

**2026: \$5,430,122** (Lease revenue and Various City of Cleveland & County sources)

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 and certain revenues identified in the 2022A Bonds.

**Non-Tax Revenue Debt**

The County has ten outstanding non-tax revenue bond issues with \$256 million in outstanding principal and interest as of January 1, 2025. Bonds were issued for purposes including, Downtown Convention Center, formally known as the Global Center for Health Innovation and Convention center, the Rock N Roll Hall of Fame, and economic development bonds.

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

Outstanding Principal and Interest

**2025: \$7,123,695**

**2026: \$5,937,868**

Maturity – June 1, 2030

## Annual Debt Service Payment and Sources

**2025:** \$1,185,828 (General Fund)**2026:** \$1,197,241 (General Fund)

Bonds were issued to provide additional funding to the County Brownfield Redevelopment Fund, used to issue 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.

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

## Outstanding Principal and Interest

**2025:** \$1,623,624**2026:** \$1,352,530

Maturity June 1, 2030

## Annual Debt Service Payment and Sources

**2025:** \$271,094**2026:** \$270,275

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 issue 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.

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

## Outstanding Principal and Interest

**2025:** \$879,766**2026:** \$558,266

Maturity – December 1, 2030

## Annual Debt Service Payment and Sources

**2025:** \$321,500 (\$152,600 General Fund)**2026:** \$109,697 (\$88,197 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.

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

Outstanding Principal and Interest

**2025:** \$22,043,950

**2026:** \$21,362,050

Maturity – December 1, 2027

Annual Debt Service Payment and Sources

**2025:** \$681,900

**2026:** \$679,650

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

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

Outstanding Principal and Interest

**2025:** \$61,659,250

**2026:** \$35,383,000

Maturity – December 1, 2027

Annual Debt Service Payment and Sources

**2025:** \$26,276,250

**2026:** \$26,274,250

Bonds were issued to refund Economic Development Revenue Refunding Bonds Series 2020F. 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. Debt service is funded by the General Fund.

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

Outstanding Principal and Interest

**2025:** \$45,911,706

**2026:** \$43,360,588



Maturity – December 1, 2042

Annual Debt Service Payment and Sources

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

**2026:** \$2,549,619 (\$1,549,619 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 space. Funding for debt service is a combination of lease payments by the Cuyahoga County Convention Facilities Development Corporation, naming rights revenue, and General Fund subsidies.

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

Outstanding Principal and Interest

**2025:** \$4,039,750

**2026:** \$3,750,319

Maturity – December 1, 2037

Annual Debt Service Payment and Sources

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

**2026:** \$288,431 (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.

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

Outstanding Principal and Interest

**2025:** \$7,632,376

**2026:** \$7,231,280

Maturity – December 1, 2042

Annual Debt Service Payment and Sources

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

**2026:** \$399,646 (Tax increment financing)

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

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

## Outstanding Principal and Interest

**2025:** \$12,217,060**2026:** \$2,890,830

Maturity – December 1, 2026

## Annual Debt Service Payment and Sources

**2025:** \$9,326,230 (Economic Development Fund and General Fund)**2026:** \$2,890,830 (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. In 2025, the General Fund will subsidize \$5 million.

**\$50,000,000 Economic Development Bonds Series 2024A (Rock Hall Expansion)**

## Outstanding Principal and Interest

**2025:** \$92,488,203**2026:** \$89,298,953

Maturity – December 1, 2053

## Annual Debt Service Payment and Sources

**2025:** \$3,189,250 (Rock Hall Pledge Funds)**2026:** \$3,189,250 (Rock Hall Pledge Funds)

Bonds were issued to provide funding for the Rock and Roll Hall of Fame Expansion Project. The County entered into a loan agreement with the Rock Hall. Under the terms of this agreement, Rock Hall will pay loan payments to the County to sufficiently fund debt service payments.

**Hotel Certificates of Participation**

The County issued Certificates of Participation (COPs) in 2014 to finance the construction of the County Downtown Hotel operated by Hilton Management LLC at 100 Lakeside Avenue. The County refinanced the 2014 COPs in 2024 with refunding COPs. Principal and interest outstanding as of January 1, 2025, is \$188 million.

## Outstanding Principal and Interest

**2025:** \$187,766,671**2026:** \$167,028,800

Maturity – December 1, 2044

## Annual Debt Service Payment and Sources

**2025:** \$20,737,871 (\$8,247,300 General Fund)**2026:** \$20,745,100 (\$8,247,300 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 2028 reducing or removing the need for the General Fund to subsidize debt service.

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

## Outstanding Principal and Interest

**2025:** \$19,729,675**2026:** \$18,369,050

Maturity – April 15, 2038

## Annual Debt Service Payment and Sources

**2025:** \$1,362,875**2026:** \$1,358,913

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 with project revenues and personal guarantees from the developer. The County appropriates an amount equal to annual debt service, serving as a guarantee against any external funding issues.

Cuyahoga County  
2024 Results of Operations  
General Fund

General Fund	2023 Actual	2024 Adopted Budget	2024 Current Budget	2024 Actual	2024 Budget Variance	2025 Adopted Budget
<b>Beginning Balance</b>	<b>344,246,539</b>	<b>274,936,187</b>	<b>274,936,187</b>	<b>274,936,187</b>	<b>0</b>	<b>182,500,422</b>
<b>Operating Revenue</b>						
Charges for Services	98,390,740	105,650,856	105,650,856	102,004,101	(3,646,755)	109,969,352
Fines & Forfeitures	7,739,096	9,273,342	9,273,342	8,216,685	(1,056,657)	12,541,198
Interest Earnings	25,849,412	15,646,730	15,646,730	32,976,558	17,329,828	35,394,911
Intergovernmental	74,200,527	71,132,647	71,132,647	71,839,342	706,695	71,445,986
Licenses & Permits	83,069	120,720	120,720	80,723	(39,997)	120,720
Other Revenue	13,955,420	13,760,854	13,760,854	11,741,982	(2,018,872)	12,431,554
Other Taxes	12,220,174	10,663,212	10,663,212	12,493,372	1,830,160	12,499,302
Property Tax	34,708,716	36,489,554	36,489,554	34,926,746	(1,562,808)	44,433,902
Sales Tax	320,235,856	337,510,723	337,510,723	323,325,210	(14,185,513)	337,414,507
<b>Total Operating Revenue</b>	<b>587,383,011</b>	<b>600,248,638</b>	<b>600,248,638</b>	<b>597,604,718</b>	<b>(2,643,920)</b>	<b>636,251,432</b>
<b>Operating Expenditures</b>						
Personal Services	336,986,231	353,360,314	372,404,497	363,985,656	8,418,840	384,385,275
Other Expenditures	253,523,723	188,715,827	295,201,044	245,388,839	49,812,204	204,186,864
<b>Total Operating Expenditure</b>	<b>590,509,954</b>	<b>542,076,141</b>	<b>667,605,540</b>	<b>609,374,496</b>	<b>58,231,045</b>	<b>588,572,139</b>
<b>Other Financing Uses</b>	<b>66,183,409</b>	<b>69,102,583</b>	<b>78,760,183</b>	<b>80,665,987</b>	<b>(1,905,804)</b>	<b>72,802,222</b>
<b>Total Cash Obligations</b>	<b>656,693,363</b>	<b>611,178,724</b>	<b>746,365,723</b>	<b>690,040,483</b>	<b>56,325,240</b>	<b>661,374,361</b>
<b>Ending Cash Balance</b>	<b>274,936,187</b>	<b>264,006,101</b>	<b>128,819,102</b>	<b>182,500,422</b>	<b>28,185,242</b>	<b>157,377,493</b>
<i>Cash Reserve Requirement</i>	<i>137,318,778</i>	<i>147,204,425</i>	<i>147,204,425</i>	<i>147,204,425</i>		<i>145,044,130</i>

**Cuyahoga County**  
**2024 Results of Operations**  
**General Fund by Department**

<b>General Fund</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Current Budget</b>	<b>2024 Actual</b>	<b>2024 Budget Variance</b>	<b>2025 Adopted Budget</b>
<b>County Executive Agencies</b>						
Clerk of Courts	7,988,874	8,175,042	9,355,042	9,178,366	176,676	10,348,121
County Executive	2,902,978	3,965,859	4,288,462	3,815,175	473,287	3,700,069
Economic Development	4,644,364	7,125,281	6,675,281	4,433,881	2,241,400	6,757,825
Fiscal	104,555,347	41,216,015	138,549,378	106,488,559	32,060,819	42,569,425
Housing	227,612	665,388	873,791	339,189	534,602	814,544
Human Resources	5,604,912	5,004,031	6,059,031	5,441,985	617,046	7,972,544
Information Technology	27,261,255	30,794,038	28,857,494	27,403,328	1,454,166	33,002,301
Innovation and Performance	748,627	889,936	891,773	864,810	26,963	749,210
Law Department	7,520,974	5,107,164	7,044,664	5,663,909	1,380,755	5,821,945
Medical Examiner	17,356,811	18,517,445	19,522,445	18,386,051	1,136,394	20,670,416
Public Safety & Justice Services	2,379,048	2,710,493	2,751,390	2,627,049	124,341	2,660,235
Public Works	10,604,011	10,237,447	11,291,538	10,681,248	610,290	21,007,448
Sheriff	173,805,027	166,200,485	182,557,685	177,086,281	5,471,404	185,812,406
<b>Total County Executive Agencies</b>	<b>365,599,840</b>	<b>300,608,624</b>	<b>418,717,974</b>	<b>372,409,832</b>	<b>46,308,142</b>	<b>341,886,489</b>
<b>Elected Officials</b>						
Common Pleas	62,938,285	67,951,939	67,951,940	64,766,864	3,185,076	69,481,018
County Council	2,550,974	2,700,987	2,700,987	2,550,158	150,829	2,772,292
Court of Appeals	1,177,762	801,077	1,080,782	1,018,450	62,332	854,782
Domestic Relations	11,020,228	11,234,259	11,544,259	11,055,626	488,633	11,541,692
Juvenile Court	45,683,774	45,935,963	49,566,561	48,027,402	1,539,159	47,052,840
Probate Court	7,964,934	8,172,580	8,222,580	8,176,111	46,469	8,412,879
Prosecutor	44,073,115	50,464,127	51,304,127	48,372,268	2,931,859	51,924,626
<b>Total Elected Officials</b>	<b>175,409,071</b>	<b>187,260,932</b>	<b>192,371,236</b>	<b>183,966,879</b>	<b>8,404,357</b>	<b>192,040,129</b>
<b>Boards and Commissions</b>						
Board of Elections	19,499,557	19,593,000	22,115,548	20,010,570	2,104,978	19,068,431
Inspector General	1,106,530	1,180,261	1,180,261	1,101,130	79,131	1,214,610
Internal Audit	804,810	789,117	836,929	801,919	35,010	863,598
Personnel Review Commission	2,370,620	2,516,318	2,539,318	2,415,684	123,634	2,627,308
Planning Commission	2,120,717	2,097,819	2,247,819	2,207,786	40,033	2,219,626
Public Defender	17,650,267	19,053,527	19,053,527	18,493,929	559,598	19,586,960
Soldiers and Sailors Monument	252,936	213,141	279,526	263,014	16,511	222,485
Veterans Service Commission	5,695,606	8,763,403	8,263,403	7,703,753	559,650	8,842,501
<b>Total Board and Commissions</b>	<b>49,501,042</b>	<b>54,206,586</b>	<b>56,516,330</b>	<b>52,997,785</b>	<b>3,518,545</b>	<b>54,645,519</b>
<b>Total General Fund</b>	<b>590,509,954</b>	<b>542,076,141</b>	<b>667,605,540</b>	<b>609,374,496</b>	<b>58,231,045</b>	<b>588,572,137</b>

Cuyahoga County  
2024 Results of Operations  
General Fund Subsidies

Subsidy	2023 Actual	2024 Adopted Budget	2024 Current Budget	2024 Actual	2024 Budget Variance	2025 Adopted Budget
Gateway Arena	2,681,868	0	0	0	0	0
Brownfield Debt Service	1,081,766	1,100,965	1,100,965	1,098,854	2,111	1,185,828
Shaker Square Series 2000A	125,258	133,479	133,479	160,778	(27,299)	152,600
Community Redevelopment Debt Service	276,196	268,610	268,610	266,072	2,538	273,594
Medical Mart 2010	26,291,650	26,263,023	26,263,023	26,268,538	(5,515)	26,279,550
County Hotel Debt	3,786,875	10,140,538	10,140,538	10,140,538	0	10,062,822
Western Reserve	0	4,609,740	4,609,740	4,609,740	0	4,663,115
Medical Mart Refunding	681,100	679,000	679,000	679,000	0	681,900
Convention Center 2022A	0	1,702,319	1,702,319	2,302,602	(600,283)	2,551,119
2017 Sales Tax Bonds	0	0	0	0	0	1,500,000
Progressive Field Lease Agreement	2,550,000	2,557,500	2,557,500	2,557,500	0	2,550,000
Centralized Custodial	4,200,000	4,200,000	4,200,000	4,200,000	0	4,200,000
Emergency Management	811,774	859,586	859,586	859,586	0	879,576
Cuyahoga Reg Info System	225,465	225,465	225,465	225,465	0	225,465
Capital Improvements-Facilities	6,800,000	10,000,000	10,000,000	10,000,000	0	10,000,000
Dog Kennel	199,400	210,000	913,000	913,000	0	1,703,248
Soil & Water Conservation	125,000	175,000	175,000	175,000	0	150,000
Public Utility (Microgrid)	175,000	175,000	175,000	175,000	0	175,000
Challenge Loan Program	1,250,000	250,000	250,000	250,000	0	0
27th Pay Reserve	786,625	802,358	802,358	802,358	0	818,405
911 Consolidation Shared Service Fund	3,000,000	0	0	0	0	0
<b>Cash Transfers:</b>						
Healthy Urban Tree Canopy	1,383,568	950,000	950,000	950,000	0	950,000
Maintenance Garage	635,000	0	49,300	202,350	(153,050)	0
Veterans Service Fund	1,011,716	0	0	1,124,307	(1,124,307)	0
Veterans Services Building	3,000,000	0	500,000	500,000	0	0
Economic Development	5,000,000	3,800,000	3,800,000	3,800,000	0	3,800,000
Community Development Supplemental Grant	0	0	3,594,589	3,594,589	0	0
RTA Bus Pass	0	0	200,000	200,000	0	0
Sustainability Projects Fund	100,000	0	40,000	40,000	0	0
VAWA Grant	5,149	0	6,408	6,408	0	0
Domestic Relations (Families First Grant)	0	0	2,035	2,035	0	0
IT Capital	0	0	2,000,000	2,000,000	0	0
Sheriff's Jail Management System	0	0	693,600	693,600	0	0
Juvenile Court's Case Management System	0	0	1,868,667	1,868,667	0	0
<b>Total General Fund Subsidies</b>	<b>66,183,410</b>	<b>69,102,583</b>	<b>78,760,183</b>	<b>80,665,987</b>	<b>(1,905,805)</b>	<b>72,802,222</b>

Cuyahoga County  
2024 Results of Operations  
Health and Human Services Levy Fund Analysis

Health & Human Services Levy Fund	2023 Actual	2024 Adopted Budget	2024 Current Budget	2024 Actual	2024 Budget Variance	2025 Adopted Budget
<b>Beginning Balance</b>	<b>26,405,596</b>	<b>39,594,966</b>	<b>39,594,966</b>	<b>39,594,966</b>	<b>0</b>	<b>41,061,637</b>
<b>Operating Revenue</b>						
Intergovernmental	15,909,112	16,065,670	16,065,670	16,207,867	142,197	16,065,670
Property Tax	270,744,625	265,010,954	265,010,954	269,990,743	4,979,789	268,906,700
<b>Total Operating Revenue</b>	<b>286,653,737</b>	<b>281,076,624</b>	<b>281,076,624</b>	<b>286,198,610</b>	<b>5,121,986</b>	<b>284,972,370</b>
<b>Operating Expenditures</b>						
Personal Services	0	0	0	0	0	0
Other Expenditures	4,560,359	4,165,004	4,171,504	4,167,987	3,517	4,165,004
<b>Total Operating Expenditures</b>	<b>4,560,359</b>	<b>4,165,004</b>	<b>4,171,504</b>	<b>4,167,987</b>	<b>3,517</b>	<b>4,165,004</b>
<b>Other Financing Uses</b>	<b>268,904,008</b>	<b>277,734,813</b>	<b>281,334,812</b>	<b>280,563,952</b>	<b>770,860</b>	<b>283,476,299</b>
<b>Total Cash Obligations</b>	<b>273,464,367</b>	<b>281,899,817</b>	<b>285,506,316</b>	<b>284,731,939</b>	<b>774,377</b>	<b>287,641,303</b>
<b>Ending Cash Balance</b>	<b>39,594,966</b>	<b>38,771,773</b>	<b>35,165,274</b>	<b>41,061,637</b>	<b>5,896,363</b>	<b>38,392,704</b>
<i>Cash Reserve Requirement</i>	<i>28,442,494</i>	<i>27,346,437</i>	<i>27,346,437</i>	<i>27,346,437</i>		<i>28,473,194</i>

Cuyahoga County  
2024 Results of Operations  
Health and Human Services Levy Subsidies

	2023 Actual	2024 Adopted Budget	2024 Current Budget	2024 Actual	2024 Budget Variance	2025 Adopted Budget
<b>HHS Levy Subsidy</b>						
<b>HHS Levy Revenue</b>						
HHS 4.8 Mill Levy	140,150,884	136,565,493	136,565,493	138,424,999	1,859,506	137,533,997
HHS 4.7 Mill Levy	146,502,853	144,511,131	144,511,131	147,773,611	3,262,480	147,438,374
<b>Total HHS Levy Revenue</b>	<b>286,653,737</b>	<b>281,076,624</b>	<b>281,076,624</b>	<b>286,198,610</b>	<b>5,121,986</b>	<b>284,972,371</b>
<b>HHS Levy Subsidies</b>						
ADAMHS	43,463,660	41,000,000	41,000,000	41,000,000	0	41,000,000
Common Pleas-Juvenile Division	19,766,533	21,685,379	21,685,379	17,193,170	4,492,210	22,143,295
Common Pleas-TASC	1,427,410	1,191,373	1,191,373	987,471	203,903	1,220,659
Family Justice Center	159,882	393,586	393,586	234,945	158,641	411,159
HHS Administration	2,872,324	3,242,012	3,242,012	7,478,603	(4,236,591)	4,385,246
HHS CJFS	12,942,011	7,503,415	7,503,415	11,545,396	(4,041,981)	8,974,152
HHS CSEA	5,089,644	7,704,824	7,704,824	4,976,251	2,728,573	7,746,229
HHS DCFS	89,415,966	89,624,445	93,224,445	95,584,189	(2,359,744)	89,345,763
HHS DSAS	24,057,194	25,900,092	25,900,092	26,101,606	(201,514)	27,672,602
HHS Early Childhood	16,311,277	17,870,926	17,870,926	17,057,884	813,042	18,466,354
HHS FCFC	4,706,379	5,247,002	5,247,002	4,649,769	597,233	5,371,607
HHS Homeless	9,498,428	14,314,847	14,314,847	12,732,254	1,582,594	14,985,309
HHS Other Programs	338,060	204,264	204,264	194,046	10,218	204,264
HHS Re-Entry	2,541,205	2,771,165	2,771,165	1,983,888	787,278	3,124,825
MetroHealth	32,472,000	35,000,000	35,000,000	35,000,000	0	35,000,000
Ohio State Extension	222,300	222,300	222,300	222,300	0	222,300
Public Safety-Witness Victims	2,238,138	2,469,949	2,469,949	2,232,950	237,000	2,805,517
Workforce Development	1,000,000	1,000,000	1,000,000	1,000,000	0	0
27th Pay Reserve	381,601	389,233	389,233	389,233	0	397,018
<b>Total HHS Levy Subsidies</b>	<b>268,904,008</b>	<b>277,734,813</b>	<b>281,334,812</b>	<b>280,563,952</b>	<b>770,860</b>	<b>283,476,299</b>
<b>Operating Surplus/Deficit</b>	<b>17,749,729</b>	<b>3,341,811</b>	<b>(258,188)</b>	<b>5,634,658</b>	<b>5,892,846</b>	<b>1,496,072</b>



## 2024 Results of Operations

Cuyahoga County  
2024 Results of Operations  
All Funds

All Funds	2023 Actual	2024 Adopted Budget	2024 Current Budget	2024 Actual	2024 Budget Variance	2025 Adopted Budget
<b>Beginning Balance</b>	<b>1,151,262,002</b>	<b>1,068,481,576</b>	<b>1,068,481,576</b>	<b>1,068,481,576</b>	<b>0</b>	<b>921,667,766</b>
<b>Operating Revenue</b>						
Charges for Services	357,050,045	388,772,772	361,802,476	357,318,301	(4,484,175)	420,809,726
Fines & Forfeitures	11,781,062	13,049,712	13,348,502	12,291,846	(1,056,657)	16,317,568
Interest Earnings	41,238,692	17,145,140	27,415,054	44,744,882	17,329,828	36,959,321
Intergovernmental	512,349,358	398,522,677	501,438,491	492,349,331	(9,089,160)	369,679,341
Licenses & Permits	2,764,170	1,466,611	2,151,799	2,111,802	(39,997)	1,479,382
Other Revenue	39,243,074	20,089,029	37,757,623	35,264,519	(2,493,104)	19,673,937
Other Taxes	87,634,392	128,676,658	89,999,385	91,855,537	1,856,152	130,201,603
Property Tax	414,521,229	400,849,091	400,613,919	417,595,741	16,981,822	441,536,820
Sales Tax	331,589,769	348,169,074	348,169,104	333,983,591	(14,185,513)	342,445,119
<b>Total Operating Revenue</b>	<b>1,798,171,791</b>	<b>1,716,740,764</b>	<b>1,782,696,354</b>	<b>1,787,515,550</b>	<b>4,819,196</b>	<b>1,779,102,817</b>
<b>Operating Expenditures</b>						
Personal Services	687,936,241	704,639,313	752,375,359	731,333,861	21,041,497	750,600,966
Other Expenditures	1,193,015,976	1,055,674,259	1,412,629,883	1,202,995,498	209,634,385	1,116,177,981
<b>Total Operating Expenditures</b>	<b>1,880,952,217</b>	<b>1,760,313,572</b>	<b>2,165,005,242</b>	<b>1,934,329,359</b>	<b>230,675,883</b>	<b>1,866,778,947</b>
<b>Total Cash Obligations</b>	<b>1,880,952,217</b>	<b>1,760,313,572</b>	<b>2,165,005,242</b>	<b>1,934,329,359</b>	<b>230,675,883</b>	<b>1,866,778,947</b>
<b>Ending Cash Balance</b>	<b>1,068,481,576</b>	<b>1,024,908,768</b>	<b>686,172,688</b>	<b>921,667,766</b>	<b>199,364,447</b>	<b>833,991,636</b>

**Cuyahoga County**  
**2024 Results of Operations**  
**All Funds by Department**

<b>All Funds</b>	<b>2023 Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Current Budget</b>	<b>2024 Actual</b>	<b>2024 Budget Variance</b>	<b>2025 Adopted Budget</b>
<b>County Executive Agencies</b>						
Executive	16,120,973	4,221,532	11,706,239	13,653,983	(1,947,744)	3,955,742
Clerk of Courts	7,988,874	8,175,042	9,355,042	9,178,366	176,676	10,348,121
Development	57,596,440	11,698,541	18,192,754	11,115,864	7,076,890	16,095,205
Fiscal	293,712,854	261,786,579	367,968,961	302,087,928	65,881,032	261,153,873
Health and Human Services	384,667,744	391,468,727	422,252,528	405,097,867	17,154,661	409,381,326
Housing	227,612	665,388	73,513,448	23,772,109	49,741,339	814,544
Human Resources	140,722,264	149,118,000	157,828,570	152,487,483	5,341,087	158,148,071
Information Technology	27,701,296	31,706,759	32,163,759	30,327,421	1,836,338	33,765,274
Innovation	748,627	889,936	891,773	864,810	26,963	749,210
Law Department	7,520,974	5,107,164	7,044,664	5,663,909	1,380,755	5,821,945
Medical Examiner	18,390,778	18,517,445	21,775,777	19,829,137	1,946,641	20,670,416
Public Safety & Justice Serv.	11,119,697	10,797,497	13,900,986	12,083,842	1,817,145	10,663,735
Public Works	118,017,650	73,722,551	143,367,726	140,670,935	2,696,791	88,866,164
Public Works-County Airport	1,858,718	1,513,501	1,708,501	1,869,481	(160,980)	1,442,185
Public Works-Road & Bridge	30,369,387	45,493,831	45,935,687	23,684,367	22,251,320	47,464,204
Public Works-Sanitary Eng.	34,379,152	34,794,879	36,794,879	26,727,684	10,067,195	36,846,902
Sheriff	192,069,686	183,089,901	202,439,944	197,054,098	5,385,846	203,388,357
<b>Total County Executive Agencies</b>	<b>1,343,212,728</b>	<b>1,232,767,273</b>	<b>1,566,841,239</b>	<b>1,376,169,284</b>	<b>190,671,955</b>	<b>1,309,575,274</b>
<b>Elected Officials</b>						
Common Pleas Court	77,966,084	72,577,557	81,809,771	78,325,521	3,484,250	74,175,859
Community Based Correction Bd	4,961,721	5,140,216	5,140,216	4,947,634	192,582	5,140,216
County Council	2,550,974	2,700,987	2,700,987	2,550,158	150,829	2,772,292
Court of Appeals	1,184,010	801,077	1,080,782	1,018,450	62,332	854,784
Domestic Relations Court	11,264,607	11,239,434	11,641,434	11,227,127	414,307	11,546,867
Juvenile Court	71,973,995	68,289,544	87,047,950	77,507,378	9,540,572	70,000,121
Probate Court	9,029,278	8,953,220	9,424,494	9,001,588	422,906	9,193,517
Prosecutor	51,508,925	54,189,393	58,629,393	55,402,791	3,226,602	55,737,015
<b>Total Elected Officials</b>	<b>230,439,592</b>	<b>223,891,428</b>	<b>257,475,027</b>	<b>239,980,648</b>	<b>17,494,379</b>	<b>229,420,671</b>
<b>Boards and Commissions</b>						
ADAMHS Board	79,693,716	65,345,446	95,646,417	86,767,433	8,878,984	83,263,458
Board of Develop. Disabilities	152,158,534	158,118,806	161,418,806	158,363,911	3,054,895	180,306,086
Board of Elections	19,506,801	19,593,000	22,290,997	20,196,007	2,094,990	19,068,431
Board of Revision	2,811,961	2,613,963	2,782,160	2,633,473	148,687	3,097,109
Inspector General	1,160,250	1,201,575	1,244,811	1,156,478	88,333	1,236,549
Internal Audit	804,810	789,117	836,929	801,919	35,010	863,598
Law Library	403,436	486,476	489,644	410,663	78,981	497,006
Personnel Review Commission	2,370,620	2,516,318	2,539,318	2,415,684	123,634	2,627,308
Planning Commission	2,733,368	3,047,819	3,197,819	2,892,906	304,913	3,169,626
Public Defender	20,364,746	21,589,196	21,922,536	21,231,565	690,971	22,198,043
Soldiers and Sailors Monument	274,038	215,941	282,326	263,256	19,069	225,285
Solid Waste Management Dist.	2,140,974	2,496,327	2,896,327	2,425,125	471,202	2,388,002
Veterans Service Commission	5,965,566	8,763,403	8,263,403	7,703,753	559,650	8,842,501
Workforce Development	16,911,076	16,877,484	16,877,484	10,917,254	5,960,230	0
<b>Total Board and Commissions</b>	<b>307,299,896</b>	<b>303,654,871</b>	<b>340,688,976</b>	<b>318,179,427</b>	<b>22,509,549</b>	<b>327,783,002</b>
<b>Total All Funds</b>	<b>1,880,952,217</b>	<b>1,760,313,572</b>	<b>2,165,005,242</b>	<b>1,934,329,359</b>	<b>230,675,883</b>	<b>1,866,778,947</b>

**Cuyahoga County**  
**2024 Results of Operations**  
**Summary of FTEs**

Department	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024-2023 Variance
<b>County Executive Agencies</b>							
Clerk of Courts	97	92	89	79	82	90	8
County Executive	4	5	5	4	15	11	(4)
County Executive - Communications	8	7	6	4	6	7	1
County Executive - Regional Collaboration	2	2	2	2	2	3	1
County Executive - Sustainability	3	3	2	3	5	4	(1)
Development	11	24	33	26	18	17	(1)
Housing and Community Development	0	0	0	0	10	10	0
Fiscal Office	247	239	241	223	230	219	(11)
Fiscal Office - Real Estate Assessment	70	91	89	78	96	86	(10)
Fiscal Office - Treasury	40	39	38	36	43	41	(2)
HHS Administration	13	11	9	50	59	65	6
HHS Children & Family Services	842	798	730	633	691	708	17
HHS Cuyahoga Job & Family Services	784	765	727	700	762	821	59
HHS Cuyahoga Support Enforcement Agency	284	265	248	252	251	233	(18)
HHS Family & Children First Council	8	8	8	7	9	10	1
HHS Invest in Children	10	10	12	8	11	10	(1)
HHS Office of Homeless Services	4	3	3	5	5	6	1
HHS Office of Reentry	7	5	5	5	4	8	4
HHS Senior & Adult Services	163	154	144	154	162	167	5
Human Resources	54	61	49	54	54	55	1
Information Technology	107	139	113	102	106	113	7
Innovation and Performance	5	4	6	4	4	4	0
Law Department	19	18	19	20	18	21	3
Medical Examiner	103	102	108	107	105	114	9
Public Safety & Justice Services	73	68	67	68	78	77	(1)
Public Works - County Airport	8	8	7	6	8	9	1
Public Works - Dog Kennel	17	17	16	17	16	18	2
Public Works- Facilities Management	576	549	534	322	337	333	(4)
Public Works- Road and Bridge	0	0	0	106	113	124	11
Public Works- Sanitary Engineer	0	0	0	131	127	138	11
Sheriff	1,330	1,279	1,083	1,077	1,162	1,170	8
<b>Total County Executive Agencies</b>	<b>4,889</b>	<b>4,766</b>	<b>4,393</b>	<b>4,283</b>	<b>4,589</b>	<b>4,692</b>	<b>103</b>
<b>Elected Officials</b>							
County Council	21	21	21	22	22	22	0
County Prosecutor	382	368	384	421	415	436	21
Court of Common Pleas	495	493	469	486	480	487	7
Domestic Relations Court	89	89	86	85	86	85	(1)
Juvenile Court	536	516	486	475	481	509	28
Probate Court	78	76	75	76	74	75	1
<b>Total Elected Officials</b>	<b>1,601</b>	<b>1,563</b>	<b>1,521</b>	<b>1,565</b>	<b>1,558</b>	<b>1,614</b>	<b>56</b>
<b>Boards and Commissions</b>							
ADAMHS Board	41	44	54	53	49	48	(1)
Board of Developmental Disabilities	1,007	551	521	570	587	570	(17)
Board of Elections	103	188	90	89	99	97	(2)
Board of Revision	24	21	20	23	19	19	0
County Law Library Resource Board	3	3	3	3	3	2	(1)
County Planning Commission	16	15	18	18	18	21	3
Department of Internal Audit	5	5	6	6	6	6	0
Inspector General	9	8	9	9	9	9	0
Personnel Review Commission	17	16	19	21	20	21	1
Public Defender	136	134	136	151	154	162	8
Soil & Water Conservation	12	12	14	15	18	18	0
Soldiers' and Sailors' Monument	4	3	3	3	5	5	0
Solid Waste Management District	6	7	7	7	7	7	0
Veterans Service Commission	30	28	30	34	34	34	0
Workforce Development	11	11	10	10	11	0	(11)
<b>Total Boards and Commissions</b>	<b>1,424</b>	<b>1,046</b>	<b>940</b>	<b>1,012</b>	<b>1,039</b>	<b>1,019</b>	<b>(20)</b>
<b>Total</b>	<b>7,914</b>	<b>7,375</b>	<b>6,854</b>	<b>6,860</b>	<b>7,186</b>	<b>7,325</b>	<b>139</b>

## 2024 Results of Operations

**County County**  
**2024 Results of Operations**  
**Capital Improvement Program (CIP) - Facilities**

Project	Location	2024 Estimate	2024 Actual
ADA Upgrades	Medical Examiner	1,385,149	0
Roof Replacement	Medical Examiner	1,200,000	0
Body Elevator Modernization Project	Medical Examiner	550,000	0
1642 Lakeside HVAC Replacement	1642 Lakeside	475,000	91,010
9th Floor Probation Consolidation	Juvenile Justice Center	625,000	0
Yard Security Fence Additions & Alterations	Juvenile Justice Center	335,533	0
Elevator Modernization	VEB Building	1,605,981	501,846
New Elevator - Child Wellness Campus	Metzenbaum	1,500,000	0
Additional Façade Ordinance Repairs Appropriations	Courthouse Square	450,000	72,159
Animal Shelter Surgical Wing HVAC	Animal Shelter	450,000	0
General Arch/Eng/Env/MEP/Const Services	Countywide	650,000	1,536,098
Interior Finish Services (Paint/Carpet)	Countywide	300,000	138,194
Emergency Facilities Repairs Funding	Countywide	500,000	638,640
<b>Subtotal - 2024 CIP</b>		<b>10,026,663</b>	<b>2,977,946</b>
AIRPORT BUILDING ROOF REPLACEM	Airport	0	53,564
BOE BOILER REPLACEMENT	Board of Elections - Hughes	0	1,925
BOE STANDBY GENERATOR	Board of Elections - Hughes	0	257,984
Old CH Video Surveillance	Old Courthouse	0	4,929
PROSECUTOR ICAC RELOCATION	Halle Warehouse	0	539
PERKINS PARKING LOT IMPROVEMNT	Halle Warehouse	0	7,543
HARVARD BUILDOUT/CONSOLIDATION	Harvard Maintenance Garage	0	176,035
JC BLDG FAÇADE COMPLIANCE PROG	Justice Center	0	333,874
MEDIUM VOLTAGE SWITCHGEAR PROJ	Justice Center	0	3,500
TOWER II VAV BOXES AND CONTROL	Justice Center	0	1,474
JC CENTRAL BOOKING	Justice Center	0	153,952
TOWER II FIRE ALARM MODERNIZAT	Justice Center	0	155,946
ENVIRONMENTAL MITIGATION BIRDS	Justice Center	0	60,490
JEH CHILLER REPAIRS	Jane Edna Hunter	0	5,182
JJC UPS REPLACEMENT PROJECT	Juvenile Justice Center	0	334,777
JJC BOILER REPLACEMENT	Juvenile Justice Center	0	93,693
40292 JJC SEALANT REPAIRS PROJ	Juvenile Justice Center	0	275,315
JAIL 1&2 SECURITY CAMERAS	Justice Center - Jail 1	0	78,487
ATTY/CLIENT VISITATION BOOTHS	Justice Center - Jail 1	0	885
JAIL II ELEVATOR UPGRADES	Justice Center - Jail 2	0	106,994
JAIL II DOOR CONTROL REPAIR	Justice Center - Jail 2	0	42,697
MED EXAM BOILER REPLACEMENT	Medical Examiner	0	893
MED EXAM GENERATOR REPLACEMENT	Medical Examiner	0	1,752,170
MEN'S SHELTER FIRE ALARM	Men's Shelter	0	11,032
COURT OF APPEALS RENOVATIONS	Old Courthouse	0	200,076
S&S RESTORATION	Soldiers & Sailors	0	2,382
S&S HVAC ALTERATIONS	Soldiers & Sailors	0	288
ELEVATOR MODERNIZATION PROGRAM	Various	0	660,768
40291 HPG RESTRIPIING	Huntington Park Garage	0	218,633
WORKFORCE GRANT IMPROVEMENTS	Jane Edna Hunter	0	100,706
OLD JJC SAFETY PROJECT	Juvenile Justice Center	0	12,011
ANIMAL SHLTR MULTI-PURPOSE RM	Animal Shelter	0	2,133,633
BUILDING SECURITY IMPROVEMENTS	Medical Examiner	0	222,049
INTERIM FOSTER CARE HOUSING	Metzenbaum	0	684,685
40300 1801 SUPERIOR BUILDOUT	1801 Superior	0	823,085
40276 ELEVATOR MODERN PGRM-HPG	Various	0	160,238
VSC HQ BUILDOUT	VSC Headquarters	0	1,106,031
<b>Subtotal - 2023 &amp; Prior CIPs</b>		<b>0</b>	<b>10,238,463</b>
<b>Total CIP</b>		<b>10,026,663</b>	<b>13,216,409</b>

Cuyahoga County  
2024 Results of Operations  
Capital Improvement Program (CIP) - Road & Bridge

Project	Location	2024 Estimate	2024 Actual
Ask Reply	Diversity & Labor Compliance Software	20,727	15,205
Bridge Program Emergency Repairs	Various	1,000,000	0
Chagrin River Road Bridge 02.40	Bentleyville	1,400,000	966,897
Clague Road Resurfacing	North Olmsted	1,871,701	655,398
Cleveland Lakefront Connector	Cleveland	11,894,000	106,064
Construction Management	Various	300,000	0
Construction Material Testing	Various	150,000	0
Crack Sealing Program	Various	400,000	66,208
East 200 <sup>th</sup> Street Resurfacing	Euclid and Cleveland	7,074,556	2,851,312
Forbes Road Resurfacing	Bedford, Oakwood Village and Bedford	2,130,000	1,632,640
Garfield Blvd Rehab	Garfield Heights	5,405,000	1,698,160
General Engineering Contract	Various	1,350,000	214,860
Grant Avenue Resurfacing	Cuyahoga Heights and Cleveland	1,554,047	1,103,280
Land	Various	100,000	78,724
Local Resurfacing Program	Various		1,638,881
Misc. Projects/Amendments/Other Capital	Various	650,000	148,328
Monticello Blvd B-03.20	South Euclid	500,000	0
NOACA		225,000	153,835
Pavement Management Program	Various	2,250,000	74,940
Priority Resurfacing Program	Various	1,000,000	0
R&B Repair Contract	Various	500,000	780,000
Ridgewood Dr. Bridge 03.50	Parma	6,000	0
Royalton Road Loan	Loan Payment - Loan Yrs 2019 - 2028	17,225	14,090
Schaaf Issue II Loan	Loan Payment - Loan Yrs 2007 - 2027	70,000	62,563
Sheldon Road Resurfacing	Brook Park & Middleburg Heights	1,606,985	770,756
Smith Road Rehabilitation	Middleburgh Heights	2,848,651	0
Snow Road Resurfacing	Parma	3,300,000	0
W.150th Street Bridge 01.94	Cleveland	1,700,000	149,730
Warner Road C-00.20	Valley View	2,000,000	0
<b>Subtotal 2024 CIP</b>		<b>51,323,892</b>	<b>13,181,871</b>
CEDAR POINT BRIDGE 00.49-REHAB	North Olmsted		2,614,548
COVENTRY ROAD PROJECT - 1326	Cleveland Heights		1,346,461
GREEN RD AND IVANHOE RD REHAB	Cleveland & East Cleveland		102,656
GREEN RD. RESURF-S.EUCLID-1296	South Euclid		925,223
HILLIARD BRIDGE 08.57 - GES	Lakewood and Rocky River		1,879,372
HILLIARD ROAD RESURFACING	Lakewood		822,065
JEFFERSON RD BRIDGE 00.57-REPL	Cleveland		101,154
NORTH MAIN STREET BRIDGE 00.12	Village of Chagrin Falls		4,253,526
OLD ROCKSIDE BRIDGE 00.42	Maple Heights		525,809
PLEASANT VALLEY RD BRIDGES	Independence/Valley View		7,867,071
RIDGE ROAD RESURFACING	Parma, Brooklyn and Cleveland		366,130
SPRAGUE RD PHASE II	Middleburg Heights; Strongsville; Parma;		951,890
ST CLAIR AVE BRIDGE 04.44	Cleveland		697,544
SUPERIOR ROAD REHABILITATION	East Cleveland & Cleveland Heights		90,662
WARRENSV CTR BRIDGE 05.92	Shaker Heights		5,346,441
WEST 130TH ST BRIDGE- 1273	North Royalton and Strongsville		4,271,460
WILSON MILLS ROAD- 1289	Highland Heights & Mayfield Village		195,432
Rockside Rd Bridges Imprvmnts - GES			95,763
Pavement Management Program - 2023	Various		1,389,031
Pavement Management Program - 2022	Various		138,598
Pavement Management Program - 2021	Various		750,000
Construction Management	Construction Management & Support		205,739
General Engineering Contract	Various		4,195,961
R&B Repair Contract	Various		206,632
<b>Subtotal - 2023 &amp; Prior CIPs</b>		<b>0</b>	<b>39,339,168</b>
<b>Total CIP</b>		<b>51,323,892</b>	<b>52,521,038</b>

County County  
2024 Results of Operations  
Capital Improvement Program (CIP) - Information Technology

Project	Description	2024 Estimate	2024 Actual
Disaster Recovery	Yearly cost for scaling (Cloud Services, additional applications, redundancy, training)	1,000,000	0
Network Hardware (Legacy)	Routers & Switches throughout County Buildings / Data Centers 12-20 years old	1,300,000	1,119,211
Computer Refresh	Schedule for replacing aging laptops	500,000	0
Wireless Hardware (Legacy)	Entire wireless network unsupported All facilities	310,000	339,369
VoIP Phone Refresh (Legacy)	Replacement of older handsets to prepare for Cloud Adoption	410,000	203,100
VoIP Cloud Migration	Ongoing subscription charge	400,000	0
Network Monitoring & Health Expansion	Deeper insight		83,986
Computer Equipment Peripheral		100,000	0
Security Storage (Cloud First)	Replacement due to EOL		90,404
Storage Expansion (Cloud First)			284,434
Wireless Hardware Expansion		100,000	0
Load Balancer Refresh		100,000	0
<b>Total CIP</b>	<b>Total</b>	<b>4,220,000</b>	<b>2,120,504</b>