2026-2027 Executive's Recommended Budget Update

Cuyahoga County
Fiscal Office
Office of Budget & Management
Committee of the Whole
November 10, 2026

2027 Recommended Deficits

	2027 General Fund	2027 HHS Levy Fund	2027 Special Revenue Funds	2027 All Funds
2027 Adopted Surplus/(Deficit)	**1,171,413**	**(760,522)**	**(171,267,989)**	**(170,857,098)**
Recommended Revenue Adjustment	24,874,139	6,905,168	277,041,494	308,820,801
Recommended Expenditures Adjustment	26,134,770	11,062,606	266,063,851	303,261,227
Recommended (Deficit)	**(89,218)**	**(4,917,959)**	**(160,290,347)**	**(165,297,524)**

2027 Recommended General Fund Deficit

General Fund	2027 Adopted Budget	2027 Recommended Adjustment	2027 Recommended Budget
Revenue	657,704,774	24,874,139	682,578,913
Expenditures	589,980,725	28,686,239	618,666,964
Subsidies	66,552,636	(2,551,469)	64,001,167
Operating Surplus/(Deficit)	**1,171,413**	**(1,260,631)**	**(89,218)**

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2027 Recommended General Fund Revenue

General Fund	2027 Adopted Budget	2027 Recommended Adjustment	2027 Recommended Budget
Charges for Services	117,833,274	(1,671,754)	116,161,520
Fines & Forfeitures	17,220,249	(5,967,450)	11,252,799
Interest Earnings	32,942,889	6,255,415	39,198,304
Intergovernmental	76,453,888	1,828,280	78,282,168
Licenses & Permits	76,446	4,413	80,859
Other Revenue	7,966,798	2,728,030	10,694,828
Other Taxes	12,796,020	53,243	12,849,263
Property Tax	42,019,532	2,099,593	44,119,125
Sales Tax	350,395,678	19,544,369	369,940,047
Total Revenue	**657,704,774**	**24,874,139**	**682,578,913**

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2027 Recommended General Fund Expenditures

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General Fund	2027 Adopted Budget	2027 Recommended Adjustment	2027 Recommended Budget
Sheriff's Office CO's COLA		2,709,896	
Sheriff's Office CO's Overtime		3,182,019	
Juvenile Court DO's Overtime		500,000	
Veteran Services (Board Approved Budget)		365,557	
3% Hospitalization		1,996,321	
Workers Compensation		(3,383,313)	
Archives Document Management		1,443,187	
Budget Reductions		(1,347,016)	
Personal Services	**403,043,504**	**5,466,651**	**408,510,155**
Controlled Costs (Space Maintenance & Security)		12,362,387	
Summit Food Contract (Jail)		1,315,000	
MetroHealth (Jail)		7,357,508	
Archives Document Management		790,124	
Clerk of Courts (Postage)		562,000	
Board of Elections (Voter Registration System)		750,000	
Board of Elections (Controlled Costs)		753,862	
Board of Elections (Parking Systems)		30,000	
Board of Elections (Printing)		53,000	
Board of Elections (Postage)		30,000	
PRC (Controlled Costs)		(357,588)	
Veterans Services (Board Approved Budget)		605,000	
Budget Reductions		(1,031,709)	
Other Expenditures	**186,937,221**	**23,219,584**	**210,156,805**
Total Expenditures	**589,980,725**	**28,686,235**	**618,666,960**

2027 Recommended General Fund Subsidies

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General Fund	2027 Adopted Budget	2027 Recommended Adjustment	2027 Recommended Budget
Brownfield Debt Service	1,191,436	0	1,191,436
Shaker Square Series 2000A	115,881	0	115,881
Commercial Redevelopment Debt Service	269,334	0	269,334
Medical Mart 2010	9,108,750	0	9,108,750
County Hotel Debt	9,443,350	0	9,443,350
Medical Mart Refunding	20,682,400	0	20,682,400
Convention Center 2022A	2,549,619	0	2,549,619
2017 Sales Tax Bonds	1,500,000	0	1,500,000
Progressive Field Lease Agreement	2,550,000	0	2,550,000
Jail Bonds 2026	0	40,000	40,000
Courthouse Capital Funding	0	10,000	10,000
Centralized Custodial	4,200,000	0	4,200,000
Emergency Management	901,565	0	901,565
Capital Improvements-Facilities	5,500,000	0	5,500,000
Dog & Kennel	1,200,000	450,000	1,650,000
Soil & Water Conservation	150,000	0	150,000
Public Utility (Microgrid)	175,000	0	175,000
27th Pay Reserve	851,469	(851,469)	0
Cash Transfers:			
Healthy Urban Tree Canopy	225,000	0	225,000
Economic Development	1,500,000	0	1,500,000
Community Development Supplemental Grant	1,000,000	0	1,000,000
IT Capital	2,000,000	(1,000,000)	1,000,000
County Airport Cash Match	238,832	0	238,832
Gateway Note	1,200,000	(1,200,000)	0
Total General Fund Subsidies	**66,552,636**	**(2,551,469)**	**64,001,167**

2027 Recommended General Fund Ending Cash Balance

General Fund	2027 Adopted Budget	2027 Recommended Adjustment	2027 Recommended Budget
Beginning Balance	154,105,756		143,654,526
Revenue	657,704,774	24,874,139	682,578,913
Expenditures	589,980,725	28,686,235	618,666,960
Subsidies	66,552,636	(2,551,469)	64,001,167
Ending Cash Balance	**155,277,169**	**(1,260,627)**	**143,565,312**

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2027 Recommended HHS Levy Fund Deficit

HHS Levy Fund	2027 Adopted Budget	2027 Recommended Adjustment	2027 Recommended Budget
Revenue	280,293,442	6,905,168	287,198,610
Expenditures	3,843,197	1,497,268	5,340,465
Subsidies	277,210,766	9,565,338	286,776,104
Operating Surplus/(Deficit)	**(760,522)**	**(4,157,438)**	**(4,917,959)**

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2027 Recommended HHS Levy Fund Revenue

HHS Levy Fund	2027 Adopted Budget	2027 Recommended Adjustment	2027 Recommended Budget
Intergovernmental	15,483,017	724,850	16,207,867
Other Revenue	1,000,000	0	1,000,000
Property Tax	263,810,425	6,180,318	269,990,743
Operating Revenue	**280,293,442**	**6,905,168**	**287,198,610**

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2027 Recommended HHS Levy Fund Expenditures & Subsidies

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HHS Levy Fund	2027 Adopted Budget	2027 Recommended Adjustment	2027 Recommended Budget
Fiscal Office Fees		1,497,268	
Other Expenditures	**3,843,197**	**1,497,268**	**5,340,465**
Subsidies			
3% Hospitalization		571,906	
Workers Compensation		(994,825)	
Controlled Costs (Space Maintenance & Security)		2,357,715	
Board & Care		9,823,800	
Health Aging		3,900,000	
SNAP		9,109,156	
Parking		415,800	
Emergency Shelter		1,000,000	
27th Pay Reserve		(413,057)	
Budget Reductions		(16,205,157)	
Total Subsidies	**277,210,766**	**9,565,338**	**286,776,104**

2027 Recommended HHS Levy Fund Ending Cash Balance

HHS Levy Fund	2027 Adopted Budget	2027 Recommended Adjustment	2027 Recommended Budget
Beginning Balance	18,597,319		13,224,352
Revenue	280,293,442	6,905,168	287,198,610
Expenditures	3,843,197	1,497,268	5,340,465
Subsidies	277,210,766	9,565,338	286,776,104
Ending Cash Balance	**17,836,797**	**(4,157,438)**	**8,306,393**

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2027 Recommended SRF Deficit

Special Revenue Funds	2027 Adopted Budget	2027 Recommended Adjustment	2027 Recommended Budget
Revenue	900,854,737	277,041,494	1,177,896,231
Expenditures	1,072,122,726	266,063,851	1,338,186,577
Operating Surplus/(Deficit)	**(171,267,989)**	**10,977,643**	**(160,290,346)**

2027 Recommended SRF Revenue

Special Revenue Funds	2027 Adopted Budget	2027 Recommended Adjustment	2027 Recommended Budget
Charges for Services	351,909,817	0	351,909,817
Fines & Forfeitures	4,592,459	0	4,592,459
Interest Earnings	3,764,863	0	3,764,863
Intergovernmental	353,167,481	277,041,494	630,208,975
Licenses & Permits	1,764,603	0	1,764,603
Other Revenue	8,722,067	0	8,722,067
Other Taxes	47,859,749	0	47,859,749
Property Tax	126,254,678	0	126,254,678
Sales Tax	2,819,020	0	2,819,020
Total Revenue	**900,854,737**	**277,041,494**	**1,177,896,231**

2027 Recommended SRF Expenditures

Special Revenue Funds	2027 Adopted Budget	2027 Recommended Adjustment	2027 Recommended Budget
3% Hospitalization		1,469,328	
Workers Compensation		(2,007,666)	
Archives Document Management		(1,443,187)	
Budget Reductions		(105,313)	
Personal Services	**411,144,308**	**(2,086,838)**	**409,057,470**
Controlled Costs (Space Maintenance & Security)		1,496,499	
Debt (Central Services Campus)		40,000	
Debt (Justice Center)		10,000	
Archives Document Management		(798,584)	
Grant Adjustments		29,354,325	
Central Services Campus		256,393,252	
Federal Title IV-E (Child Welfare)		5,304,266	
ADAMHS (Board approved budget)		(23,771,877)	
Solid Waste (Board approved budget)		122,808	
Other Expenditures	**660,978,418**	**268,150,689**	**929,129,107**
Total Expenditures	**1,072,122,726**	**266,063,851**	**1,338,186,577**

2027 Recommended SRF Ending Cash Balance

Special Revenue Funds	2027 Adopted Budget	2027 Recommended Adjustment	2027 Recommended Budget
Beginning Balance	429,616,578	0	652,802,273
Revenue	900,854,737	277,041,494	1,177,896,231
Expenditures	1,072,122,726	266,063,851	1,338,186,577
Ending Cash Balance	**258,348,589**	**10,977,643**	**492,511,927**