

# POPULAR ANNUAL FINANCIAL REPORT



**Cuyahoga County, Ohio**  
**For the Year Ended December 31, 2024**



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## Dear Citizens of Cuyahoga County

I am pleased to present the Cuyahoga County Popular Annual Financial Report (PAFR) for the year ended December 31, 2024. This report provides a brief analysis of where the County revenues come from and how the County uses those dollars. This report also provides an overview of trends in the local economy, major goals and accomplishments, as well as summarizes the future plans of the Cuyahoga County government. Above all, our goal is to present an easily understandable financial report, as a means of increasing public confidence in the County government and your elected officials through easier, more user-friendly information.

The information in this report has been taken from the 2024 Cuyahoga County Annual Comprehensive Financial Report (ACFR). The ACFR is comprised of detailed financial statements, notes, schedules and reports. The ACFR was prepared in conformance with accounting principles generally accepted in the United States of America (GAAP) and have been audited, as required by Ohio law, by an independent public accounting firm, Clark, Schaefer & Hackett and have received an unmodified opinion. An unmodified opinion is given when an auditor can state that the financial statements are accurate and in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the County. The PAFR, however, is unaudited and is a summarized report that presents selected statistical and primary government information. The accounting data has been summarized and combined, and the information does not include business-type activities, component units, proprietary or fiduciary funds.

We hope this issue of the PAFR helps the readers gain a better understanding of the County's financial activities and reinforces our commitment to fiscal integrity and sound financial management. This PAFR also reflects our continued commitment to the residents and businesses of Cuyahoga County by providing financial, economic, and demographic information about the County.

To obtain a copy of the Popular Annual Financial Report or the Annual Comprehensive Financial Report please visit our website at <https://cuyahogaaccounty.gov/fiscal-officer/departments/general-accounting>.

Sincerely,

A handwritten signature in blue ink that reads "Michael W. Chambers". The signature is fluid and cursive, with the first name "Michael" being more prominent.

Michael W. Chambers  
Fiscal Officer

# Government Finance Officers Association Awards

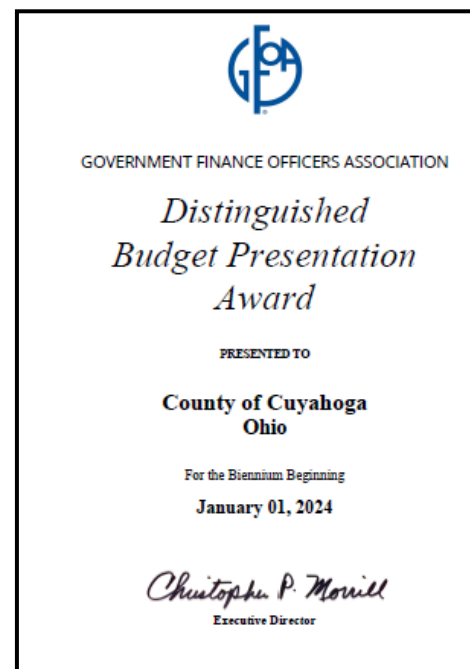
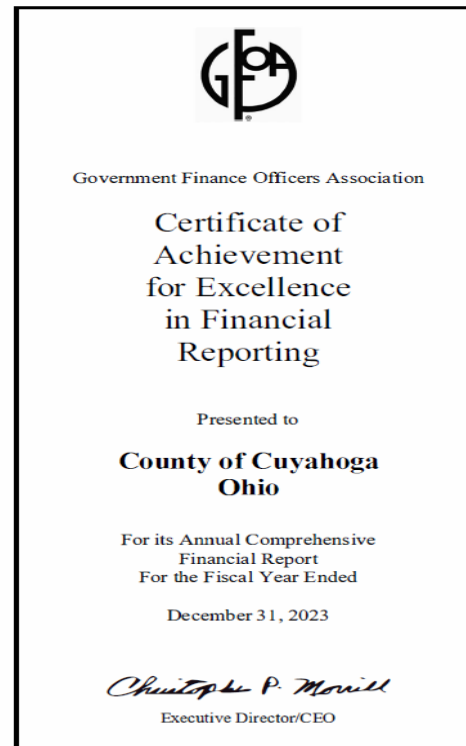
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The Government Finance Officers Association of the United States and Canada (GFOA) has awarded the County the Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2023. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To earn the Certificate of Achievement, the County published a readable and efficiently organized Annual Comprehensive Financial Report whose contents conformed to program standards and satisfied generally accepted accounting principles (GAAP) and applicable legal requirements.

The Certificate of Achievement is valid for a period of one year. We believe our current Annual Comprehensive Financial Report continues to conform to the Certificate of Achievement program requirements and we are submitting it to the GFOA.

The GFOA presented an Award for Distinguished Budget Presentation for its biennial budget for the year beginning January 1, 2024 as well. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. This award is valid for a period of two years only.

Cuyahoga County also achieved the Auditor of State award with Distinction for Fiscal Year 2023. This award is given to local governments and school districts that demonstrate exemplary financial accountability and have a “clean” audit report.





# ***CUYAHOGA COUNTY***

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## **County Snapshot:**

### **About Cuyahoga County**

Cuyahoga County (the County) is located on the southern shore of Lake Erie in northeastern Ohio and encompasses 59 municipalities, villages and townships, of which Cleveland is the largest. The County includes 459 square miles and has an estimated population of 1,240,594 making it the 35th largest county in the United States

### **Government Structure**

The State established Cuyahoga County (the County) on February 8, 1808, and the first meeting of the Cuyahoga County Board of County Commissioners was held in June of 1810. The three member Board of County Commissioners was the legislative and executive body of the County until November 2009, when the County voters overwhelmingly approved the adoption of a new County Charter which replaced the three-commissioner form of county government with an elected County Executive and County Prosecutor, and an 11-member County Council.

The County provides general governmental services to its citizens

which include: Social services including drug and alcohol abuse programs and programs for the developmentally disabled, health assistance, human services, housing and community development related services, civil and criminal justice system, public safety, road and bridge maintenance, and other general administrative support services. The County operates several enterprise activities including a sewer system, an airport, parking facilities, and a criminal justice information sharing system. The County also subsidizes the operation of the MetroHealth System, a nationally ranked integrated public health care system that includes an acute care hospital housing a Level 1 Adult Trauma and Burn Center .

### **Award**

In September 2024, the Auditor of State, Keith Faber, awarded to the Cuyahoga County Fiscal Officer, the "Ohio Auditor of State Award with Distinction" related to the County's 2023 Annual Comprehensive Financial Report. This award recognized Cuyahoga County for its excellence in financial reporting. The award is one of the highest granted by the Auditor of State and only about 5% of entities receive the "With Distinction" award.



# ***COUNTY FISCAL OFFICER FUNCTIONS***

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## **Finance**

The Cuyahoga County Fiscal Officer is the watchdog of County funds. The Office is responsible for regulating an annual budget of approximately \$1.9 billion dollars a year, certifying and issuing payments for all County obligations including the tax dollars to school districts, libraries, cities, villages, townships and other county agencies. The County Fiscal Office administers the County payroll for all County employees. The County Fiscal Office produces the audited financial statements of the County as required by law.



## **Budget Commission**

The Cuyahoga County Budget Commission is composed of three officials; the County Executive, County Fiscal Officer, and County Prosecutor. The County Fiscal Officer serves as the Secretary to the Commission and employs a staff to execute functions of the Budget Commission. The primary functions are: Audit annual tax budgets of 105 taxing authorities; determine annual property tax rates for each taxing district, and distribute all property tax revenues collected to taxing districts.

## **Weights and Measures**

The County's Weights and Measures division is responsible for conducting test and inspections for the entire County (with the exception of Cleveland). thus protecting the general public from the possible loss that may occur from faulty measuring devices, such as scales and pumps. The Fiscal Officer is charged with the responsibility of ensuring that all State laws relating to Weights and Measures are strictly enforced.

## **Real Estate and Appraisal**

The Cuyahoga County Real Estate and Appraisal Department is responsible for listing and valuing approximately 512,000 parcels. It is the duty of the County Fiscal Office to ensure that every parcel of land and the building on it is fairly and uniformly assessed for tax purposes.



The Ohio Revised Code (ORC) and Ohio Administrative Code mandate the appraisal department to conduct a reappraisal every six years, an update every three years and valuation of improvements based upon building permits received from each city annually. There was a sexennial reappraisal in 2024. The office maintains a detailed record of the appraisal of each parcel in the County and Maintains all ownership records, acreage changes and real estate splits. The records are open to the public. For taxation purposes, property owners are assessed at 35 percent of fair market value.

Under law, the County Fiscal Officer cannot and does not raise or lower property taxes. Tax rates are determined by the budgetary requests of each governmental unit, as authorized by the vote of the people, and are computed in strict accordance with procedures required by the State Department of Tax Equalization.

Annually, the Fiscal Officer prepares the General Tax List and Duplicate. The tax bill is based on the tax rate multiplied by the valuation on this duplicate. This is the proportional share of the cost of operating the local governments including schools, townships, villages and the County.

Ohio law limits the amount of taxation without a vote of the people to what is known as the "10 mill limitation" (\$10.00 per \$1,000 of assessed valuation). County residents must vote for any additional real estate taxes for any purpose. The "tax rate" is the total of all levy and bond issues.



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## Transfer and Recording

The Cuyahoga County Fiscal Officer is mandated by Ohio law to record documents related to land and property, ensuring accurate and accessible records. The Office is responsible for the transfer and recording of all documents conveying interest in land and mineral rights to track the ownership history of all real property in the county, ensure the public's property interests are safeguarded by the recording, preservation, protection, and retrieval of all legally prescribed documents, maintenance of the property tax maps of all real property in the county, process plat maps and the creation of new parcels.

## Treasury

The department is responsible for billing of real estate taxes and the management and investment of all tax revenue in Cuyahoga County. The Treasury Office invests in low risk funds to help guarantee the safety of tax dollars, ensuring that the county's investments are sufficiently liquid (or accessible) for the county's expected cash needs, and to earn a competitive rate of return over the course of the market's cycles rise and falls.



## Community Outreach

The County Fiscal Officer's Community Outreach program enables residents of Cuyahoga County to become aware of the programs and opportunities that are available to its citizens. Senior citizens, for instance, can benefit from the Homestead Exemption program which could reduce their property taxes. Citizens on fixed income could benefit from energy assistance programs that help pay for winter heating bills. The Fiscal Office continued to emphasize expanding accessibility and outreach in our neighborhoods. Events such as Great Estates, Re-Appraisal meetings, Self-Service Kiosks, tax collection in Auto Title Bureaus and KeyBank branches all help the County to be more visible and available to the residents we serve.

## Auto Title

The Fiscal Office Auto Title division processes titles for motor vehicles, including automobiles, motorcycles, ATV's and limited off road vehicles, mobile homes, travel trailers, campers, motor homes, watercraft, and certain boat motors. The division confirms ownership, facilitating the transfer of ownership when a vehicle is sold, processes applications for new or duplicate titles, and maintains the records of titled vehicles.

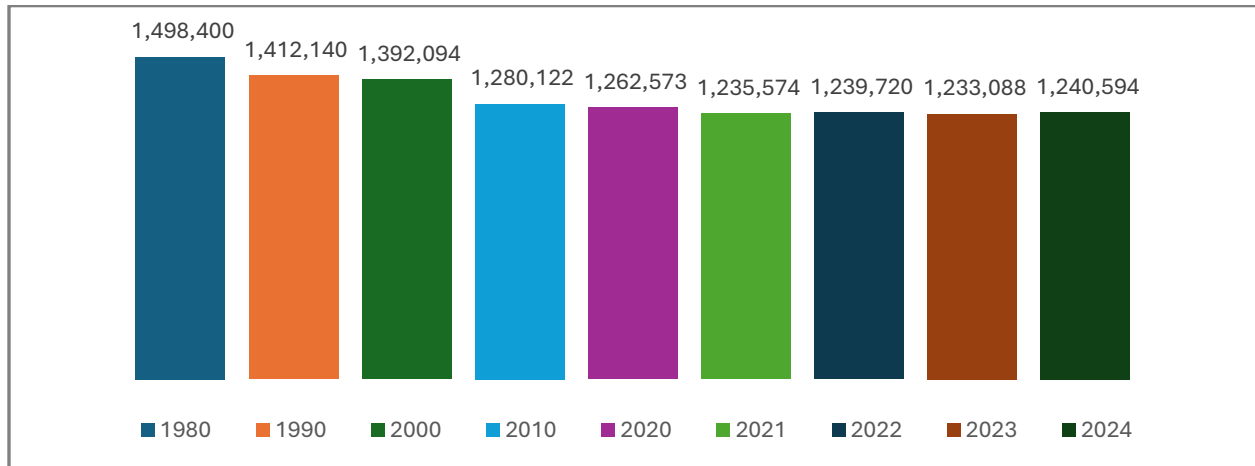
## Licensing

The County Fiscal Office issues licenses for dogs, vendors and cigarette vendors. Cuyahoga County issues approximately 54,000 dog licenses annually. A vendor's license authorizes a business to sell tangible property to the public and collect sales tax, a part of which is returned for use on the local level.

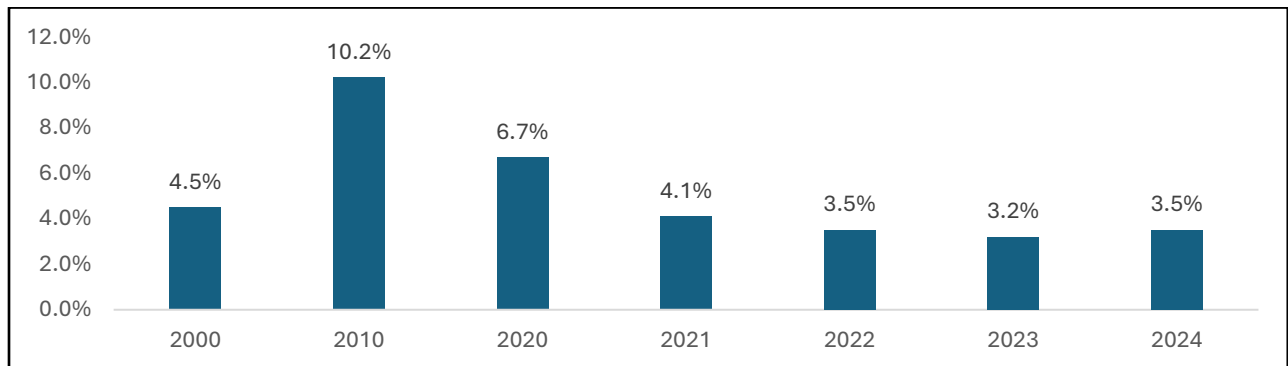


# DEMOGRAPHICS

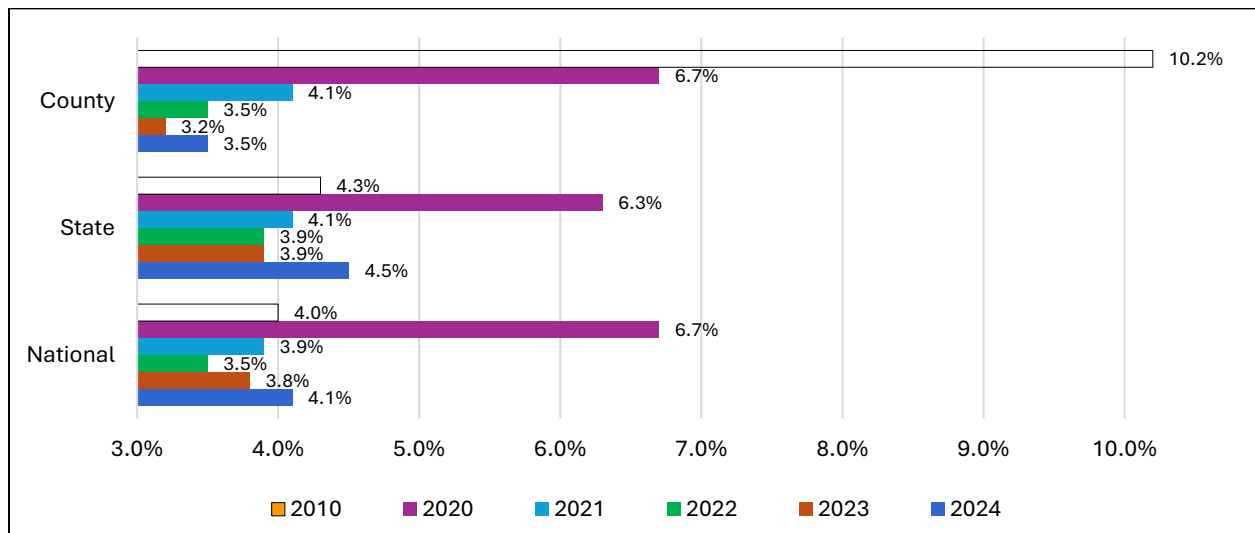
## Population



## Cuyahoga County Unemployment Rate



## Unemployment Rate – National, State and County





## ***CUYAHOGA COUNTY FACTS:***

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Cuyahoga County Engineer's Office is responsible for inspecting and maintaining 208 municipal and county bridges and 7 culverts.



Cuyahoga County is home to various entertainment venues. Historic Playhouse Square is the country's largest performing arts center outside of New York and features Broadway shows, concerts, comedy, opera, dance, and children's programming. The not-for-profit performing arts center utilizes the arts to engage individuals and attract more than one million guests per year to its more than 1,000 annual events.

Cuyahoga County is known for its rich cultural landscape and numerous museums and attractions including Severance Hall (home to The Cleveland Orchestra), The Cleveland Museum of Art, the Cleveland Museum of National History, Museum of Contemporary Art Cleveland, the Cleveland Botanical Gardens, Western Reserve Historical Society, Cleveland West Side Market, and the NASA John H. Glenn Research Center at Lewis Field.

Cleveland's waterfront is home to the Great Lakes Science Center and The Rock and Roll Hall of Fame and Museum.



Sports fans and other entertainment enthusiasts enjoy attending events, dining, shopping, and lodging in the Gateway District, which welcomes approximately five million visitors per year making it the most visited neighborhood in Downtown Cleveland. Gateway consists of Progressive Field, home of the Cleveland Guardians, and Rocket Mortgage FieldHouse, the home of the 2016 NBA Champions Cleveland Cavaliers, the 2016 Calder Cup Champions Lake Erie Monsters, the Mid-American Conference Basketball Tournament, and the 2024 NCAA Women's Final Four event. Rocket Mortgage FieldHouse hosts 200 plus entertainment events annually, including the 2024 Rock & Roll Hall of Fame induction ceremonies and other world-class concerts and family shows. Around the corner from the Gateway District is the Jack Cleveland Casino, which features 96,000 square feet of gaming space.



Cleveland is one of only nineteen cities in the country with at least three major league sports facilities in its downtown. Original construction of the three professional sports facilities was funded, in part, with the proceeds of a County-wide excise tax on cigarettes, liquor, beer, and wine at wholesale and retail locations





# ***ECONOMIC OUTLOOK***

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Cuyahoga County continues to be a leader in northeast Ohio in reshaping its economy from one that was highly dependent on manual labor to one that uses innovation to assist new, job-producing companies in biotechnology, medical devices, and other associated industries that revolve around its world-class health care systems. These sectors are complemented by financial services and aerospace/aviation. While the County's economy has shifted more toward health care and financial services, its manufacturing base has assumed a smaller, yet still vital role. Competitive pressures in manufacturing have limited job creation, but the competitive position of industrial companies based in Cuyahoga County has improved.



The convention complex on the Mall was completed in 2016 with the opening of the Hilton Cleveland Downtown Hotel. The hotel is connected below ground to the Huntington Convention Center of Cleveland and to the Global Center for Health Innovation. Together, the three County-owned buildings serve as a center for innovation, collaboration, and a platform for large events. The County believes these facilities will serve as the catalyst for bringing new economic activity to Cuyahoga County, all while strengthening the region's national reputation and laying a new foundation for continued development.

By the end of 2024, the Downtown Core had 10,221 rental units with a 92.5% occupancy rate. The population of Downtown Cleveland more than doubled from 2000 through 2020. The continued, ongoing demand for downtown living has pushed the Downtown Cleveland's population to pass the 20,000 threshold. As of the fourth quarter of 2024, the downtown housing occupancy rate held steady at 90%. In terms of Downtown Cleveland office space, total downtown employees supported a 80.5% occupancy rate for Class A office space with an average asking lease rate of \$23.80 per square foot per year which was a slight decrease in occupancy rate and average rate compared to 2023. The vacancy rate in downtown office space continues to be a challenge due to the increasing popularity of the remote and hybrid work model that has become a standard post-pandemic work arrangement.

The County is corporate headquarters to eighteen corporations with annual revenues of more than one billion dollars in 2024.

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## Current and Future Projects

In April 2024, Cuyahoga County purchased land in Garfield Heights for \$37.5 million for the construction of a Central Services Campus which will house a new county jail and provide ancillary services to the residents of the jail. There will be two buildings making up the central service campus: a 852,000 square foot, three-story main campus building and a 20,000 square foot professional development building. The ground-breaking is scheduled for late 2025 and final completion is planned for the spring of 2029. This Central Service Campus will be more than just a jail, it will be an investment in people and the Cuyahoga County community. This facility will ensure the residents housed at the campus are in a better state when they leave than when they came in. The new facility will feature enhanced medical, substance abuse, and mental health services, including a Behavioral Care Center that will provide trauma informed care in a secure facility as an alternative to jail. There will also be an on-site Reentry Resource Center to connect residents with basic needs such as transportation, housing, employment, and other support services. The new Central Services Campus is estimated to cost \$850 million and will be financed by issuance of debt.

Cuyahoga County continued its commitment to providing residents with better access to Lake Erie. The Cuyahoga County Lakefront Public Access Plan aims to improve transportation networks and increase public access to Lake Erie in concert with shoreline stabilization efforts. It will cover the entire 30-mile Lake Erie shoreline within Cuyahoga County and is focused on the immediate shoreline, including the properties, roads, and infrastructure adjacent to the lake. In June 2024, the County awarded a \$10.8 million construction contract for the North Marginal Trail project. Two other lakefront projects – Lake-Clifton connector and Euclid Beach connector - are in the final design phase with a target construction date in 2025. One other project, Highland Bluffs, is in the preliminary design phase.



In 2024, federal money helped launch the Fresh Water Institute, a program to fully develop and utilize our abundant freshwater resources to attract new residents and businesses. The Fresh Water Institute will be a first-of-its-kind center for research, stewardship, and economic development that leverages our region's freshwater resources. The growth of our Fresh Water Institute is a priority in the coming years to embrace our largest asset in this region, water. Cuyahoga County will focus on restoring and preserving its water sources and developing new industries heavily reliant on freshwater to sustain and expand their operations. Cuyahoga County received a \$250,000 grant from the Cleveland Foundation and \$500,000 in Federal funding to develop the project.



The Rediscover Veteran's Memorial Bridge initiative, supported by a \$7 million U.S. Department of Transportation Neighborhood Access & Equity grant, advances the reactivation of the historic streetcar level of the Veterans Memorial Bridge for public access. This effort includes a feasibility study, stakeholder engagement, agency coordination and ongoing public information.



The County's strategic priorities include ensuring equitable access to and coordination of quality services and partnerships that meet the complex needs of an individual throughout their lifespan. Cuyahoga County launched the first Child Wellness Campus, the H.O.P.E. Campus (Healing, Opportunities, Partnership, and Empowerment) after securing nearly \$10 million in donations for this \$14 million project. The groundbreaking for this facility occurred in May 2025 and the campus is viewed as a statewide model as the best wraparound approach to keep children safe and give them the services and skills to succeed in the next steps of their lives.





# ***INVESTMENTS***

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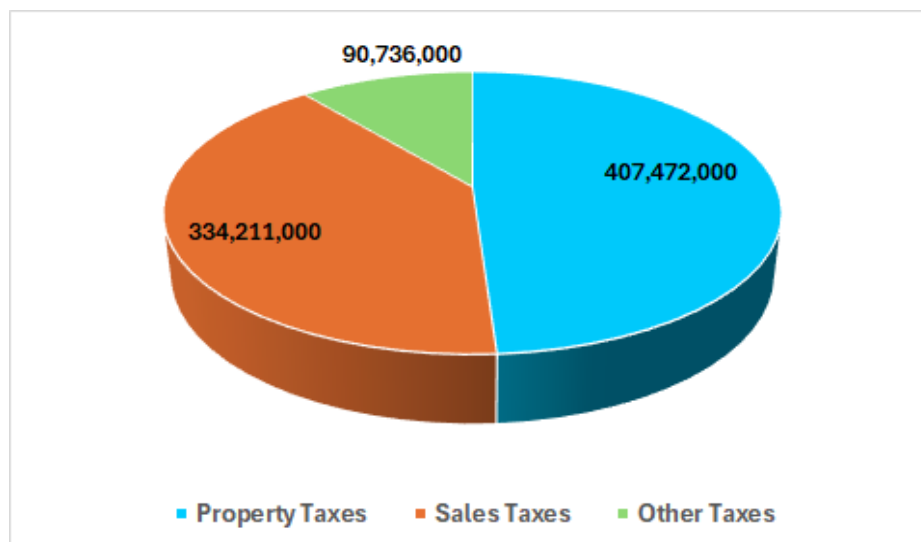
At December 31, 2024, the fair value of the Primary Government investments were as follows:

Investment Type	(Amounts in 000's ) Fair Value/Carrying Value
U.S. Government Agencies .....	\$ 699,265
Corporate Notes.....	87,171
Foreign Notes.....	15,996
Municipal Obligations.....	28,730
Total Primary Government Investments .....	\$ <u>831,162</u>

The County's Statement of Investment Policy, approved by the County's Investment Advisory Committee, authorizes investment by the County in investments permitted under the ORC. Eligible investments include U.S. Treasury Bills, Notes and Strips, backed by the full faith and credit of the U.S. government, obligations of U.S. government agencies, commercial paper, bankers acceptances, obligations of political subdivisions of the State of Ohio, certificates of deposit or savings or deposit accounts in an eligible institution defined in the ORC, State Treasurer's Investment Pool, corporate notes, certain foreign notes, shares in open-end no-load money market mutual funds registered under the Federal Investment Act of 1940 and repurchase agreements. Ohio statute prohibits the use of reverse repurchase agreements. County investment policy restricts borrowing funds for the sole purpose of reinvesting the proceeds, issuing taxable or current revenue anticipation notes for the sole purpose of investing the proceeds, investment in reverse repurchase agreements, short sales, pair-offs, speculative trading, Investment in securities commonly known as derivatives, structured notes, or trusts collateralized by Treasury obligations (a treasury inflation-protected security shall not be considered a derivative, provided the security matures not later than five years after purchase), and any other investment practices prohibited by state or federal law.

# TAXES

During 2024, the County received \$832.4 million in tax revenue. Cuyahoga County receives a significant portion of its funding from sales taxes and local property taxes. Since the County is reliant on tax revenue collections, the economic environment in the County has a significant impact on the 2024 budget. The following chart shows the proportion derived from each kind of tax.



## Assessed and Estimated Actual Value of Taxable Property Last Five Years

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value (1)	Public Utility Property	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value (1)
2024	\$24,677,079,250	\$9,076,556,900	\$96,438,960,429	\$1,617,371,510	\$1,837,922,170
2023	24,543,738,220	8,966,687,410	95,744,073,229	1,558,303,920	1,770,799,909
2022	24,422,121,360	8,919,966,990	95,263,109,571	1,463,476,520	1,663,041,500
2021	20,900,615,400	8,486,698,080	83,963,752,800	1,386,484,770	1,575,550,875
2020	20,833,633,990	8,413,390,290	83,562,926,514	1,301,186,470	1,478,620,989

- (1) Real Property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property,

**Property Tax Levies and Collections**  
**Last Five Years**  
**Real and Public Utility Taxes**

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent Collected</u>	<u>Delinquent Taxes Collected</u>	<u>Total Tax Collected</u>
2024	\$450,271,588	\$432,051,788	96%	\$16,845,505	\$448,897,293
2023	445,307,783	425,620,987	96	19,809,218	445,430,205
2022	442,395,284	418,928,314	95	18,663,010	437,591,324
2021	433,648,732	414,300,248	96	14,846,744	429,146,992
2020	396,121,569	377,892,105	95	13,427,801	391,319,906

The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance.



Real estate taxes help finance school districts, cities, villages or townships, public libraries, parks, the zoo, and various County services. Below is an example of how taxes are distributed, if the home or business, with an appraised value of \$100,000, is located in the City of Parma and the Parma School District.

<b>REAL ESTATE TAXES ON A \$100,000</b> <b>HOME OR BUSINESS</b> <i>City of Parma/Parma School District</i>		
<b>Tax Recipient</b>	<b>Home</b>	<b>Business</b>
Parma City Schools	\$ 1,339.64	\$ 1,667.46
City of Parma	175.37	210.97
County Library	70.95	95.07
Cuyahoga Community College	112.40	146.68
Cleveland Metro Parks	73.76	88.70
Cleveland-Cuyahoga Port Authority	2.08	2.96
Cuyahoga County General Fund	33.69	33.69
Cuyahoga County Debt Service	10.72	10.72
Cuyahoga County Board of Developmental Disabilities	70.87	98.19
Health and Welfare	87.27	120.84
Health Services	<u>108.09</u>	<u>144.29</u>
<b>Total</b>	<b>\$ <u>2,486.65</u></b>	<b>\$ <u>2,619.57</u></b>

Real property taxes are levied each December on the assessed values as of the preceding January 1st, the lien date. Assessed values are established the preceding year by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2024.

The County Treasurer bills and collects property taxes on behalf of all taxing districts in Cuyahoga County including the County. Taxes are payable semi-annually. The County's practice is to extend the statutory due dates to January and July. Unpaid taxes become delinquent after December 31 of the year they are due. Foreclosure proceedings may be initiated by the County Prosecutor if delinquent taxes are not paid within one year.



## ***FINANCIAL POSITION***

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### **Capital Assets**

The major capital asset categories for Cuyahoga County for 2024 values compared to 2023 is shown below.

CUYAHOGA COUNTY'S CAPITAL ASSETS			
Net of Accumulated Depreciation/Amortization at December 31 (amount in 000's)			
	2024	2023	
Land.....	\$ 131,655	\$ 94,450	
Construction In Progress.....	104,671	49,544	
Land Improvements.....	37,863	39,968	
Utility Plant.....	25,564	26,376	
Building, Structures, and Improvements.....	841,546	870,566	
Furniture, Fixtures, and Equipment.....	9,883	9,320	
Vehicles.....	15,016	9,567	
Infrastructure.....	110,206	115,880	
Intangible Assets.....	20,076	24,073	
Right to Use Lease and Software.....	19,462	23,180	
Total Capital Assets.....	<u>\$ 1,276,404</u>	<u>\$ 1,215,671</u>	

Cuyahoga County's investment in capital assets for its governmental and business-type activities as of December 31, 2024 amounts to \$1.315 million (net of accumulated depreciation). This investment in capital assets includes land; land improvements; utility plant; buildings, structures and improvements; furniture, fixtures and equipment; vehicles; infrastructure; intangible assets, and construction in progress. The net increase in Cuyahoga County's investment in capital assets for the current fiscal year was 4.2%.

### **Outstanding Debt**

The outstanding debt for Cuyahoga County for the year ended December 31, 2024 is shown below.

Cuyahoga County's Outstanding Debt General Obligation Bonds and Other Long-term Debt (Amounts in 000's)				
	Beginning Balance 2024	Additions	Reductions	Ending Balance 2024
General obligation bonds.....	\$ 238,153	\$	\$ 13,088	\$ 225,065
Special assessment debt with governmental commitment .....	10,947	116	1,143	9,920
Revenue bonds .....	595,383	53,490	60,603	588,270
Loans .....	1,137		138	999
Certificate of Participation.....	169,348	138,984	170,913	137,419
Total .....	<u>\$ 1,014,968</u>	<u>\$ 192,590</u>	<u>\$ 245,885</u>	<u>\$ 961,673</u>

At the end of the current fiscal year, Cuyahoga County had total bonded debt outstanding of \$823.3 million. Of this

amount, \$225.1 million comprises debt backed by the full faith and credit of the government and \$9.9 million is special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment. The remainder of Cuyahoga County's debt represents bonds secured solely by specified revenue sources (i.e., revenue bonds) and other debt such as loans and an installment purchase agreement financed by non-tax sources.

Cuyahoga County's total debt decreased \$53 million (5.3%) during the current fiscal year. The reduction was primarily the result of paying down debt.

Cuyahoga County maintained an "AAA" rating from Standard & Poor's. The rating from Moody's Investors Services was upgraded to "Aa1" for its sales tax revenue bonds. The County maintained its Standard & Poor's ratings of "AA" on its previously issued general obligation and economic development non-tax revenue bonds, and the rating of "AA-" on its appropriation-secured bonds issued by or for the County. The County also maintained a Moody's rating of "Aa2" for its outstanding general obligation bonds, "Aa3" rating on its economic development non-tax revenue bonds and lease appropriation debt for more essential purposes, and an "A1" ratings on the existing lease appropriation and annual appropriation debt for less essential purpose bonds. Both firms indicated a stable outlook.

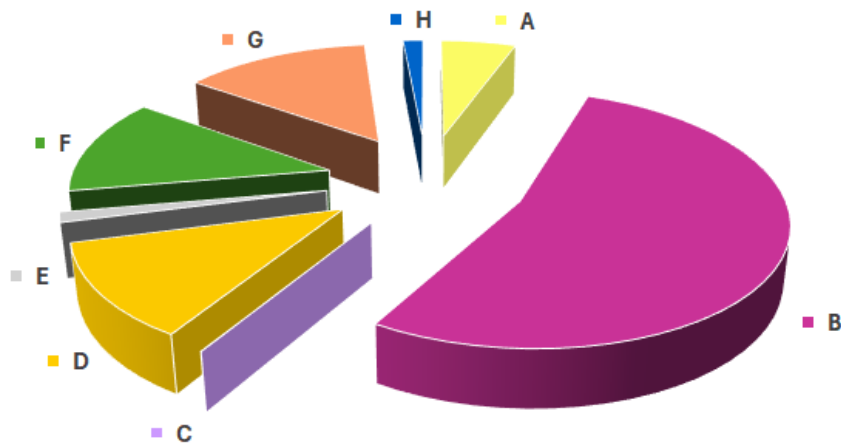
State statutes limit the amount of general obligation debt a governmental entity may issue up to 1% of its total assessed valuation. The County's overall legal debt margin was \$746 million at December 31, 2024. This is the additional amount of debt the County could issue.



## ***GENERAL FUND REVENUES***

The revenues presented here are the general fund portion of the governmental fund reflected in the 2024 Annual Comprehensive Financial Report's government-wide statement of activities. The revenues presented account for the general operating revenue of the County not recorded elsewhere. The general operating fund is the County's main unrestricted fund; its health is a primary indicator of the County's financial status. The pie chart depicts revenues by source as a percent of total revenue. The table summarizes revenues by source for the general fund over the past five years.

### **REVENUES BY SOURCE**



Where the money came from:

A.	Property Taxes	5.5%
B.	Sales Use and Other Taxes	53.3%
C.	Licenses and Permits	0.1%
D.	Charges for Services	12.2%
E.	Fines, Foreitures, and Settlements	1.3%
F.	Intergovernmental	12.6%
G.	Investment Earnings/Interest	13.7%
H.	Miscellaneous	1.4%
<b>TOTAL</b>		<b>100.0%</b>

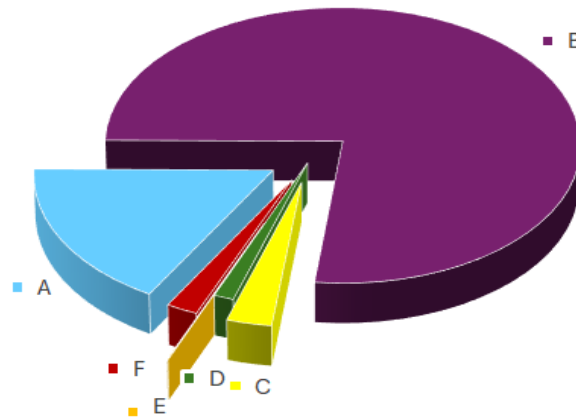
(AMOUNTS IN 000's)

	2020	2021	2022	2023	2024
Property Taxes	\$ 24,188	\$ 29,128	\$ 29,773	\$ 34,673	\$ 34,618
Sales Use and Other Taxes	253,430	279,444	325,893	332,620	336,318
Licenses and Permits	92	108	106	81	81
Charges for Services	87,147	96,789	75,155	71,868	77,037
Fines, Foreitures, and Settlements	7,729	9,308	10,193	5,452	8,219
Intergovernmental	48,871	177,491	191,376	82,039	79,582
Investment Earnings/Interest	22,086	(5,073)	(29,840)	54,908	86,400
Miscellaneous	4,126	11,596	5,988	7,019	9,186
<b>TOTAL</b>	<b>\$ 447,670</b>	<b>\$ 598,791</b>	<b>\$ 608,644</b>	<b>\$ 588,660</b>	<b>\$ 631,442</b>

# GENERAL FUND EXPENDITURES

The expenditures presented here are the general fund portion of the governmental fund as reflected in the 2024 Annual Comprehensive Financial Report's government-wide statement of activities. The expenditures presented account for the general operating expenses of the County not recorded elsewhere. The general operating fund is the County's main unrestricted fund; its health is a primary indicator of the County's financial status. The pie chart depicts expenditures by function as a percent of total expenditures. The table summarizes expenditures by function for the general fund over the past five years.

## EXPENDITURES BY FUNCTION



Where the money was spent:

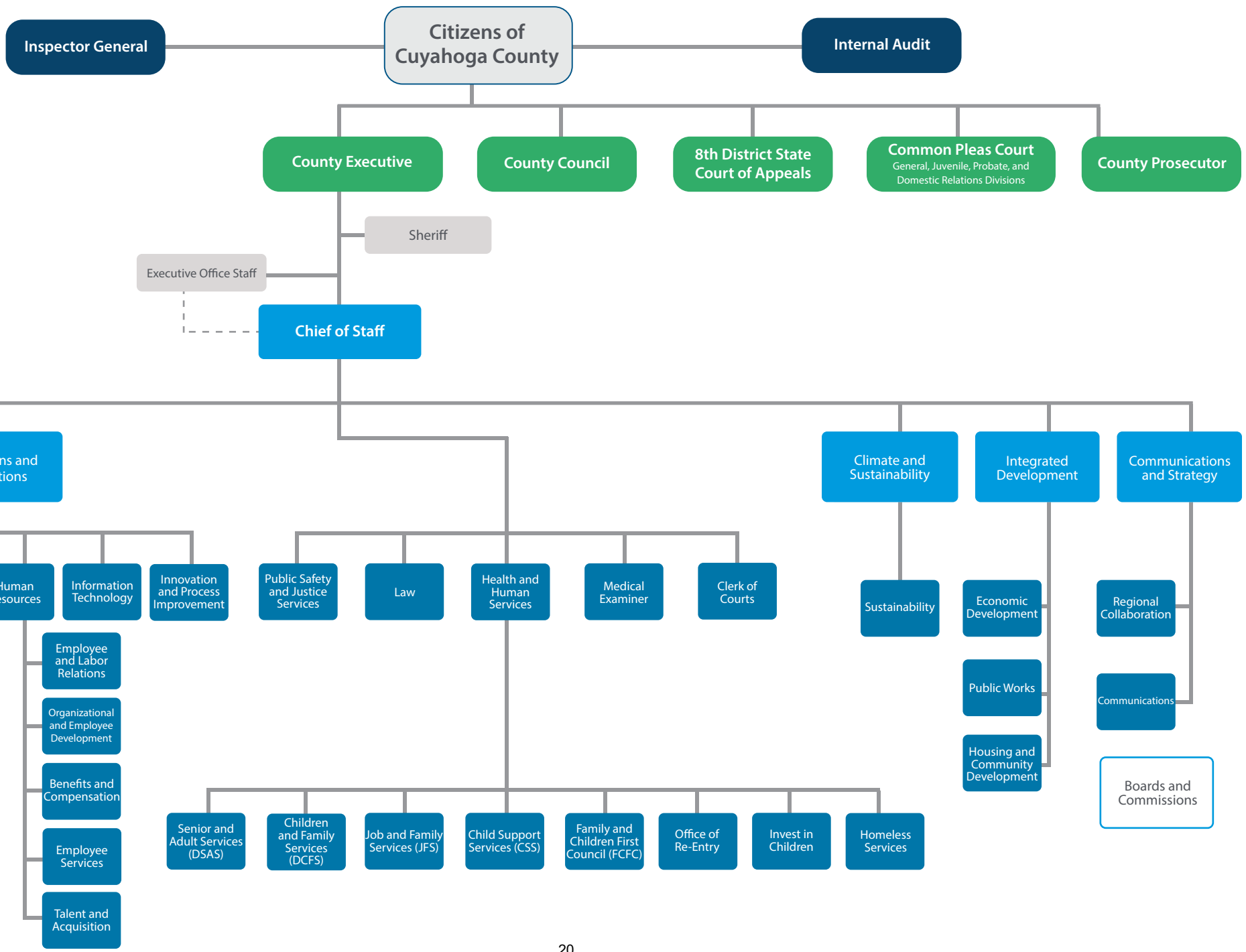
A.	General Government	16.8%
B.	Judicial	76.8%
C.	Development	3.0%
D.	Social Services	1.3%
E.	Health and Safety	0.1%
F.	Debt	2.1%
<b>TOTAL</b>		<b>100.0%</b>

### (AMOUNTS IN 000's)

	2020	2021	2022	2023	2024
General Government	\$ 82,116	\$ 78,508	\$ 150,393	\$ 134,196	\$ 99,368
Judicial	210,672	304,023	355,427	403,051	454,474
Development	15,767	18,478	23,536	17,600	17,544
Social Services	5,781	3,569	6,430	5,376	7,746
Health and Safety	1,142	-	465	500	484
Debt	4,085	4,449	6,024	11,297	12,271
<b>TOTAL</b>	<b>\$ 319,564</b>	<b>\$ 409,027</b>	<b>\$ 542,275</b>	<b>\$ 572,020</b>	<b>\$ 591,888</b>



# Cuyahoga County Organization Chart





**Cuyahoga County, Ohio**  
*Principal Officials as of  
December 31, 2024*

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**Elected Officials**  
*County Council*

President, District 8.....	Pernel Jones, Jr
Vice-President, District 10.....	Cheryl L. Stephens
District 1.....	Patrick Kelly
District 2.....	Dale Miller
District 3.....	Martin J. Sweeney
District 4.....	Michael Byrne
District 5.....	Michael J. Gallagher
District 6.....	Jack Schron
District 7.....	Yvonne M. Conwell
District 9.....	Meredith M. Turner
District 11.....	Sunny M. Simon

*Other Elected Officials*

County Executive.....	Chris Ronayne
County Prosecutor.....	Michael C. O'Malley

*Court Elected Officials*

Eighth District Court of Appeals .	Judge Eileen T. Gallagher, Administrative
Judge Mary J. Boyle	Judge Frank D. Celebrezze
Judge Eileen A. Gallagher	Judge Sean Gallagher
Judge Emanuella D. Groves	Judge Lisa B. Forbes
Judge Kathleen A. Keough	Judge Mary Eileen Kilbane
Judge Anita Laster Mays	Judge Michael J. Ryan
Judge Michelle J. Sheehan	
Court of Common Pleas.....	Judge Brendan J. Sheehan, Administrative and Presiding
Judge Richard Bell	Judge Deena R. Calabrese
Judge Maureen E. Clancy	Judge Cassandra Collier-Williams
Judge Peter J. Corrigan	Judge Nancy A. Fuerst
Judge Steven E. Gall	Judge Hollie L. Gallagher
Judge Kelly A. Gallagher	Judge Shannon M. Gallagher
Judge Emily Hagan	Judge Kevin J. Kelley
Judge Ashley Kilbane	Judge Kira Krivosh
Judge David T. Matia	Judge Timothy P. McCormick
Judge William T. McGinty	Judge Sherrie Miday
Judge Brian Mooney	Judge Jennifer O'Donnell
Judge John P. O'Donnell	Judge John J. Russo
Judge Nancy M. Russo	Judge Jeffrey Saffold
Judge Shirley Strickland Saffold	Judge Andrew J. Santoli
Judge Michael Shaughnessy	Judge John D. Sutula
Judge Kathleen A. Sutula	Judge Deborah M. Turner
Judge William F.B. Vodrey	

(continued)

**Cuyahoga County, Ohio**  
*2024 Principal Officials (continued)*

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Domestic Relations ..... Judge Diane M. Palos, Administrative Judge  
Judge Leslie Ann Celebrezze ..... Judge Francine B. Goldberg  
Judge Tonya R. Jones ..... Judge Colleen Ann Reali

Probate Court ..... Anthony J. Russo, Presiding Judge  
..... Judge Laura J. Gallagher

Juvenile Court ..... Judge Thomas F. O'Malley, Administrative Judge  
Judge Nicholas Celebrezze ..... Judge Alison L. Floyd  
Judge Anne McDonough ..... Judge Jennifer L. O'Malley  
Judge Kristin W. Sweeney

# Cuyahoga County Fiscal Officer's Home Page

## Departments

### Real Estate and Appraisal

#### Appraisal

This department is responsible for valuating all real property in Cuyahoga County.

#### Board of Revision

This department handles complaints against the valuation of real estate.

#### Budget Commission

This consists of three elected officials. They are responsible for annual tax budgets, determining tax rates, and distributing tax revenues.

#### Delinquent Tax Outreach (DTO)

This department assists the Prosecutor and Treasurer's offices with the collection of delinquent taxes in Cuyahoga County.

#### Real Property

This department handles all credits and charges against all Real Property in Cuyahoga.

#### Recorded Documents

This department provides access to any document recorded with the Fiscal Office from 1810 forward.

#### Transfer and Recording

This department is responsible for the transfer and recording of all property records in Cuyahoga County.

### Financial Management

#### Audit Committee

This committee is responsible for the auditing of Executive Agencies in Cuyahoga County.

#### General Accounting

This department is responsible for accounting, certifying, and the payment of funds required by Ohio Revised Code.

#### Office of Budget and Management (OBM)

This department is responsible for creating and maintaining of the budget Cuyahoga County.

#### Lodging and Occupancy Tax

This department audits and collects the County bed tax to be disbursed to Medical Mart, Destination Cleveland, and Municipalities.

#### Treasury

This department is responsible for billing of real estate taxes and investment of all tax revenue in Cuyahoga County.

### General and Licensing

#### Auto Title Division

This division processes titles for motor vehicles, including:

- automobiles and motorcycles
- ATV's and limited off road vehicles
- mobile and motor homes, travel trailers, campers
- watercraft and boat motors

#### Consumer Affairs

This Department mediates disputes between consumers and businesses and helps residents spot, report and recover from scams.

#### Equity and Inclusion

This department is responsible for enhancing equity in program and policy development within County government. They coordinate with:

- County Equity Commission
- Citizens' Advisory Council on Equity
- various departments under the jurisdiction of the County Executive

#### General Services

This department provides services to new business owners within Cuyahoga County by serving as the issuing agent for:

- Vendors License for the State of Ohio
- Cigarette retail licenses
- Dog Licenses

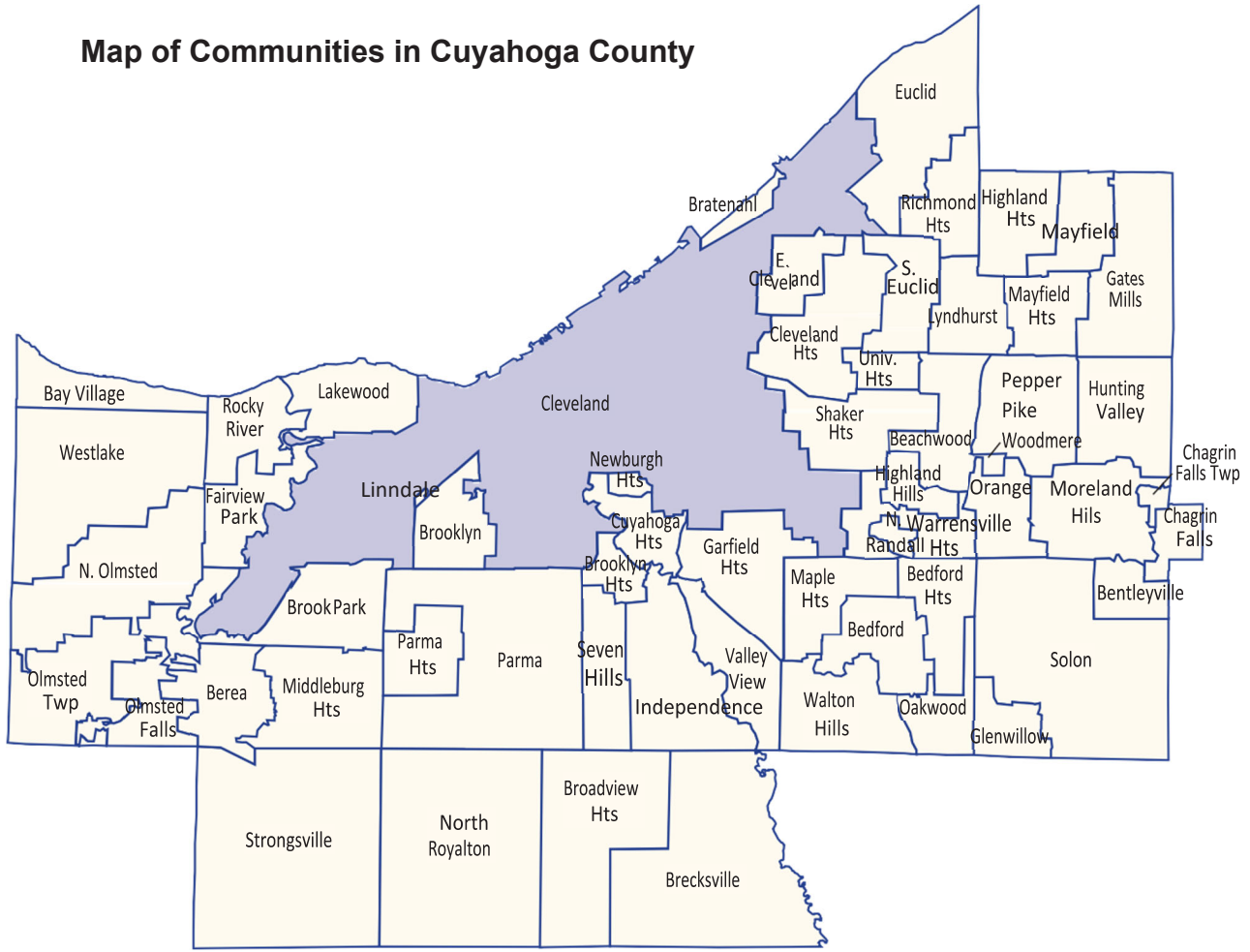
#### Purchasing

This department is responsible for the procurement of equipment, materials, supplies, construction, and services for all County departments, agencies, and elected officials.

#### Weights and Measures

This division of the Department of Consumer Affairs tests and seals scales, gas pumps and other devices to ensure people get what they pay for.

Any questions, comments or concerns please E-mail us at  
[fiscalquestions@cuyahogacounty.gov](mailto:fiscalquestions@cuyahogacounty.gov)

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This report was prepared by the  
Cuyahoga County Fiscal Office.



Michael Chambers, CPA  
Cuyahoga County Fiscal Officer

Leigh Tucker, CPA  
Cuyahoga County Assistant Fiscal Officer

Questions, comments or suggestions regarding this report can be directed to the  
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Cleveland, Ohio 44115  
(216) 443-5983