



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: January 21, 2026

RE: Council Update-December 2025

cc: Chris Ronayne, County Executive; Erik Janas, Chief of Staff; Katherine Gallagher, Chief of Operations; Mike Chambers, Fiscal Officer; Shawntaye McCurdy, OBM Deputy Director; Andria Richardson, Clerk of Council; Trevor McAleer, Legislative Budget Advisor; David Razum, Deputy Chief of Communications & Strategy; Office of Budget and Management Staff

In accordance with **County Code §701.07(C)**, the following is the monthly update for **December 2025**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$29.5 million in the month of December 2025. Year-to-date sales tax receipts totaled \$342.7 million, which represents a year-over-year increase of 2.6%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$337.7 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2025 Budget	2025 Actual	% Budget
Property Tax	\$44,433,902	\$42,615,043	95.9%
Sales & Use	\$337,414,507	\$337,746,608	100.1%
Licenses & Permits	\$120,720	\$54,475	45.1%
Fines & Forfeitures	\$12,541,198	\$12,039,367	96.0%
Charges for Services	\$109,969,352	\$103,463,761	94.1%
Intergovernmental	\$71,445,986	\$79,882,665	111.8%
Other Revenue	\$24,930,853	\$25,498,179	102.3%
Interest Earnings	\$35,394,911	\$39,650,007	112.0%
Total Revenue	\$636,251,429	\$640,950,105	100.7%

General Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
Personnel Services	\$398,083,216	\$387,811,621	97.4%
Other Expenses	\$241,220,871	\$202,170,413	83.8%
Total Expenditures	\$639,304,087	\$589,982,033	92.3%
Total Subsidies to Other Funds	\$81,477,437	\$80,373,745	98.6%

- **Health & Human Services Levy:**

The primary source of revenue is property taxes generated from the County's **two voted levies for Health and Human Services**. The following tables summarize Health and Human Services Levy Fund revenues and subsidies:

HHS Levy Fund Revenue	2025 Budget	2025 Actual	% Budget
Property Tax	\$268,906,701	\$267,251,546	99.4%
Intergovernmental Revenue	\$16,065,670	\$15,042,112	93.6%
Other Revenue	\$0	\$3,503,306	100.0%
Total Revenue	\$284,972,371	\$285,796,964	100.3%

HHS Levy Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
Total Expenditures	\$4,165,004	\$3,843,197	92.3%
Total Subsidies to Other Funds	\$314,805,424	\$301,050,995	95.6%

- Attached is the INFOR/Lawson report **YEAR-TO-DATE FUND BALANCE by FUND**, which summarizes the following for all county funds:
 - Beginning Cash Balance
 - YTD Receipts
 - YTD Expenditures
 - Ending Cash Balance
- **Significant Changes:**
 - Council **adopted the 2026-2027 Biennial Budget**. The General Fund budgets for both years were balanced while the Health & Human Services budgets were adopted with small deficits in both years (*2026 deficit \$3.4 million and 2027 deficit \$0.8 million*).
 - Council reauthorized the **issuance and sale of General Obligation Bond Anticipation Notes in a principal amount not to exceed \$14.5 million**. These notes provide funds and pay costs of constructing, renovating, improving or repairing sports facilities, including specifically major capital repairs.
 - Council approved **appropriations totaling \$463,828 for Juvenile Court's 1.5% lump sum payments** to eligible staff who meet the Court's performance expectations. These payments were funded with the Court's federal Title IV-E revenue.
 - Council approved **additional appropriations totaling \$2,830,866 for final Personnel Services and Other Expenditures** expected for 2025. The departments receiving additional appropriations included:
 - Council \$3,761
 - Fiscal Office \$548,000
 - Probate Court \$111,600

• Public Works	\$933,958
• Sheriff's Office	\$1,225,000
• Solid Waste	\$8,547

- In late December, the Ohio Department of Taxation issued **reimbursements to counties for lost revenue due to the extended sales tax holiday**. Cuyahoga County received \$4.4 million in lost sales tax revenue. Unfortunately, due to timing this revenue will not be reflected in the General Fund until January 2026.
- Council authorized the Director of the Office of Budget and Management to **reduce excess budget appropriations** for fiscal year 2025 by December 31, 2025. A report detailing the appropriation reductions will be issued shortly.