



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: July 15, 2026

RE: Council Update-June 2026

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 **June 2026**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$30.9 million in the month of June 2026. Year-to-date Sales tax receipts total \$180.4 million, which represents a year-over-year increase of 6.9% (*this includes \$4.4 million in lost revenue due to the 2025 Sales Tax holiday that was received in January*).

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$176.6 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2026 Budget	2026 Actual	% Budget
Property Tax	\$42,019,532	\$22,999,408	54.7%
Sales & Use	\$342,232,926	\$176,638,621	51.6%
Licenses & Permits	\$72,805	\$30,225	41.5%
Fines & Forfeitures	\$16,400,238	\$4,387,505	26.8%
Charges for Services	\$113,106,152	\$63,623,222	56.3%
Intergovernmental	\$75,648,120	\$40,717,098	53.8%
Other Revenue	\$17,507,184	\$10,183,753	58.2%
Interest Earnings	\$32,296,950	\$17,443,786	54.0%
Total Revenue	\$639,283,907	\$336,023,619	52.6%

General Fund Expenditures/Subsidies	2026 Budget	2026 Actual	% Budget
Personnel Services	\$406,533,669	\$200,722,689	49.4%
Other Expenses	\$210,930,245	\$96,490,952	45.7%
Total Expenditures	\$617,463,913	\$297,213,641	48.1%
Total Subsidies to Other Funds	\$64,446,963	\$50,292,387	78.0%

- **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	2026 Budget	2026 Actual	% Budget
Property Tax	\$263,810,425	\$145,103,110	55.0%
Intergovernmental	\$15,483,016	\$7,757,312	50.1%
Other Revenue	\$0	\$0	0.0%
Total Revenue	\$279,293,441	\$152,860,422	54.7%

HHS Levy Fund Expenditures/Subsidies	2026 Budget	2026 Actual	% Budget
Total Expenditures	\$3,843,197	\$3,170,288	82.5%
Total Subsidies to Other Funds	\$278,817,335	\$137,990,243	49.5%

- 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 approved **additional General Fund appropriations totaling \$6,272,000 and Health & Human Services Levy appropriations totaling \$2,588,373** to cover Controlled Costs (*chargebacks for fleet, indirect, mailroom, printing, security, and space maintenance*) expected to post by year-end.
 - Council approved **appropriations of the 27 Pay Reserve Fund totaling \$13,585,138**. The 27th Pay Reserve Fund received annual transfers each year for the last ten years from both the General Fund and the Health & Human Services Levy Funds to cover the 27th pay which will occur on December 31, 2026.
 - Council approved **cash transfers totaling \$98,629,699 for budgeted 1st half Health and Human Services Levy Fund subsidies**. These subsidies include Family Justice Center, Department of Health & Human Services, Juvenile Court, Ohio State Extension, Witness Victims and the 27th Pay Reserve.
 - Fitch Ratings **upgraded Cuyahoga County's Issuer Default Rate (IDR) and outstanding various limited tax general obligation (GO) bond ratings to AAA from AA+**.