



2025 2nd Quarter Budget Update



County Fiscal Officer - Michael Chambers, CPA
Office of Budget and Management - Walter Parfejewiec, Director

2025 highlights (as of 2nd Quarter):

- Received Certificate of Estimated Resources for 2025
- Approved \$12.2 million in Opioid Mitigation fund appropriations for contracts with Alcohol, Drug Addiction and Mental Health Services (ADAMHS)
- Issued General Obligation Bond Anticipation Notes for the County's contribution for capital repairs at Gateway
- Finalized the separation of the Housing Fund from the Development Fund
- Approved \$5 million in appropriations for the purchase of three parking lots near VEB Building
- Approved \$3.2 million in appropriations for the May Special Primary Election
- Approved \$1.5 million in appropriations for restoration and modernization for the West Side Market
- Approved \$12.1 million in appropriation reductions to reduce the 2025 budget deficit
- Issued \$41,500,000 in Capital Improvement Notes, Series 2025 for preconstruction costs relating to the Central Services campus in Garfield Heights
- Approved \$7.7 million for 2025 Economic Development loans
- Adopted 2026 Alternative Tax Budget

Summary

The quarterly update is a comprehensive overview of the County's financial status. The process seeks to provide an accurate assessment of how current operations are meeting the objectives affirmed in the 2024-2025 biennial budget (R2024-0407).

General Operating Fund

The General Operating Fund is the main operating fund in the County budget and the County's primary unrestricted fund. As such, the County's financial strength is positively correlated with the health of the General Operating Fund and the County's Financial Policies seek to ensure that the General Operating Fund remains on strong financial footing, so the County can meet its obligations to its citizens.

The General Fund is projected to end 2025 with an operating deficit of \$47.8 million. This includes \$638 million in revenue and \$685.8 million in expenditures. *This estimate includes \$32.6 million in ARPA expenditures. Removing the impact of ARPA, the General Fund is projected to end 2025 with an operating deficit of \$15.2 million.*

Total revenue is projected to total \$638 million in 2025, which is \$1.8 million or 0.3%, more than what was anticipated in the budget. **Total Expenditures are projected to total \$685.8 million**, which is \$3.3 million or 0.5% under approved appropriation levels. *This expenditure estimate includes spending of \$32.6 million in ARPA funds that were transferred to the General Fund.*

Revenue Discussion

2025 General Operating Fund revenue is projected to total \$638 million. This is \$1.8 million or 0.3% more than was estimated in the budget. Larger surpluses are projected in Fines & Forfeitures, Intergovernmental and Other Revenue while larger deficits are projected in Charges for Services and Interest. The sections below discuss the performance of each category of revenue to the County's General Operating Fund.

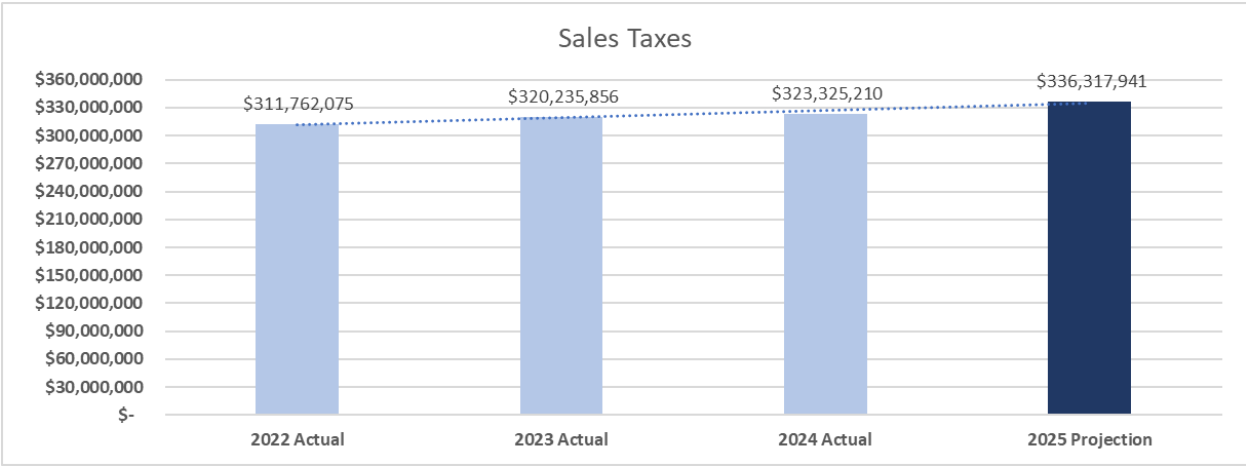
| Revenue | 2025 Budget | 2025 Actual | 2025 Projection | Budget Variance | % Variance |
|----------------------|----------------|----------------|--------------------|--------------------|---------------|
| Property Tax | \$44,433,902 | \$22,849,844 | \$43,109,188 | -\$1,324,714 | -3.0% |
| Sales & Use | \$337,414,507 | \$168,726,256 | \$336,317,941 | -\$1,096,566 | -0.3% |
| Licenses & Permits | \$120,720 | \$27,500 | \$70,409 | -\$50,311 | -41.7% |
| Fines & Forfeitures | \$12,541,198 | \$4,542,187 | \$15,123,476 | \$2,582,278 | 20.6% |
| Charges for Services | \$109,969,352 | \$58,835,515 | \$106,805,173 | -\$3,164,179 | -2.9% |
| Intergovernmental | \$71,445,986 | \$42,886,224 | \$81,137,683 | \$9,691,697 | 13.6% |
| Other Revenue | \$24,930,856 | \$7,837,670 | \$27,940,442 | \$3,009,586 | 12.1% |
| Interest Earnings | \$35,394,911 | \$15,045,594 | \$27,535,157 | -\$7,859,754 | -22.2% |
| Total | \$636,251,432 | \$320,750,790 | \$638,039,469 | \$1,788,037 | 0.3% |

Sales Tax

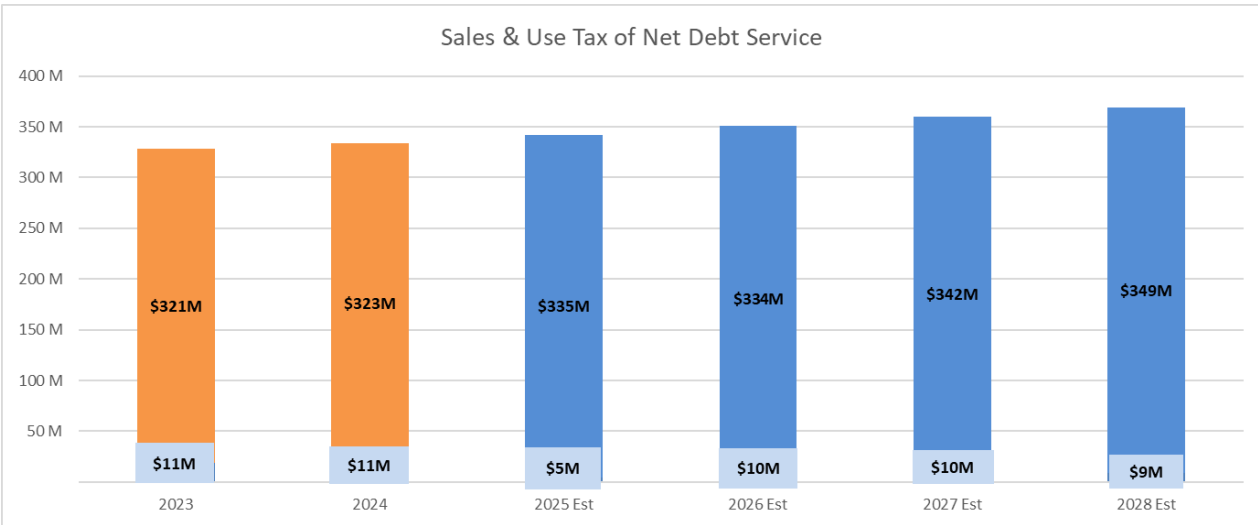
Gross Sales Tax revenue is projected to total \$342.5 million in 2025. This is what was assumed in the 2025 budget and \$8.5 million or 2.5% more than 2024 (*Actual Sales Taxes collections through the 1st quarter total \$168.8 million which is a 2.5% increase over the same period last year. Actual Sales Taxes collections through July 2025 total \$196.3 million which is a 2.3% increase over the same period last year*). This estimate assumes sales

tax collections continue at the current rate for the remainder of the year. The County’s share of sales tax receipts is first applied to Sales Tax debt service required on the 2014, 2016, and 2017 Sales Tax Revenue Bonds.

The remaining Sales Tax revenue that is deposited to the General Operating Fund is estimated to total \$336.3 million in 2025, which is approximately 53% of the fund’s total revenue (based on 2nd Quarter estimates). In previous years, Sales Tax represented more than 50% of total General Operating Fund revenue. The 2025 estimate is 0.5% less than what was assumed in the budget.



The portion of sales tax revenue that is allocated to Debt Service totals \$5 million in 2025, which is \$6.3 million less than 2024.

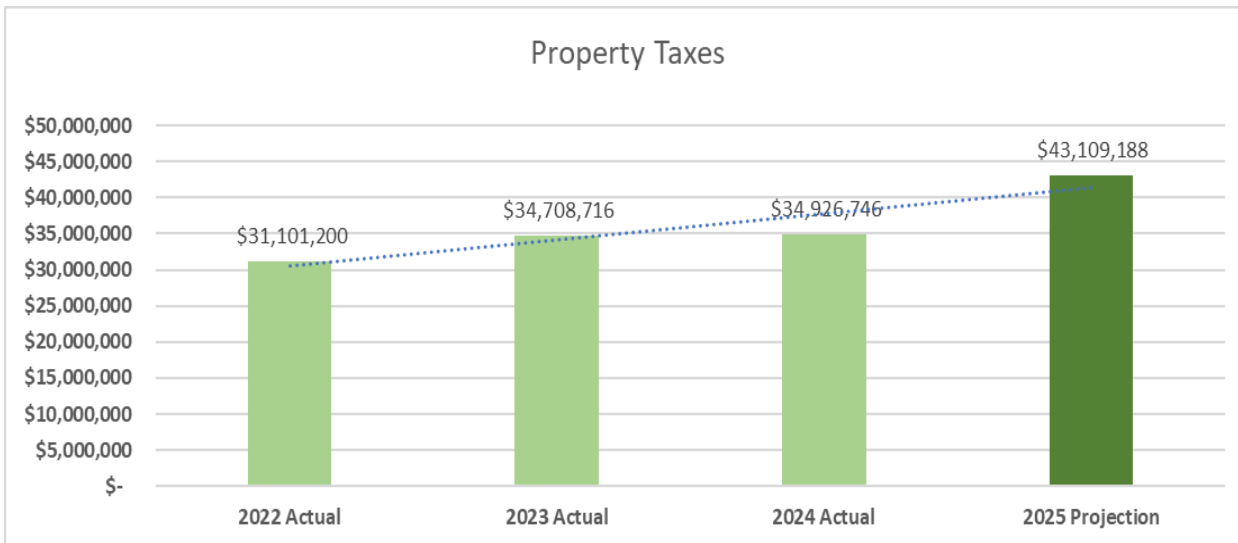


There are five outstanding debt issues that are backed by the County’s sales tax. As required by the terms of the Trust Indenture, and as supplemented for each issue, the County’s sales tax revenue is distributed from the State to the trustee for all the County’s Sales Tax Revenue Bonds. The trustee withholds amounts required for debt service pursuant to the trust indentures and then forwards the remaining sales tax to the County.

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- **2014 Various Purpose** – debt service is paid solely with sales tax revenue. Debt service due in 2025 is approximately \$2.9 million. These bonds supported various capital projects, including the Enterprise Resource Planning project. Bonds mature in 2038 and were partially refunded in 2020 saving approximately \$7 million over the remaining lifetime.
 - **2015 Public Square** – debt service is paid from TIF (Tax Increment Financing) and payments from the developer. Debt service due in 2025 is \$759,331. The 2015 bonds partially funded improvements to Public Square. Excess TIF revenues fund a public capital reserve fund that may be used for further Public Square projects. Any unused funds are paid to the City of Cleveland at maturity.
 - **2016 County Downtown Garage** – debt service is paid from sales and use tax revenue with the Downtown Garage Fund reimbursing the General Fund in equal amounts. Debt service due in 2025 is approximately \$1.5 million and will remain at this level through maturity in 2037. As the General Fund is the original payment source, reimbursement is dependent on sufficient parking revenues.
 - **2017 Gateway Arena** – debt service is paid by several sources including the Cleveland Cavaliers Operating Company, City of Cleveland admissions taxes, County levied hotel and lodging excise tax, and the General Fund. The County and Destination Cleveland make annual scheduled payments for series 2017A. Debt service due in 2025 is approximately \$3 million. Under an agreement with the City of Cleveland and the Cleveland Cavaliers, series 2017B are paid with admissions taxes, a portion of sales taxes generated at the facility, and if all funds are insufficient to pay debt service charges on the 2017B Bonds, contingent rent paid by the Cavaliers Operating Company. Debt service due in 2025 is approximately \$1.2 million which increases to \$4.1 million through maturity in 2035. Series 2017C are paid directly through rent payments from the Cleveland Cavaliers Operating Company under a lease extension agreement with the Gateway Economic Development Corporation of Greater Cleveland which manages the facility on behalf of the County. Debt service due in 2025 is approximately \$5.5 million and remains relatively unchanged through maturity.
 - **2022 County Ballpark** – In January 2022, the County issued \$190 million in sales and use tax revenue bonds for capital upgrades to the County owned Ballpark. Debt service on Series 2022A is funded through fixed annual contributions from the County General Fund of \$2.55 million, hotel and lodging excise taxes credited to the County Sports Facility Reserve Fund up to \$3 million, and contributions from the City of Cleveland of \$2.683 million from various revenue sources. Contributions in excess of annual debt service payments are deposited to a Capital Repairs Fund, with funds disbursed upon approved requests from the County. Series 2022B debt service is paid by additional rent from the Cleveland Guardians Baseball Company as part of the lease extension with the Gateway Economic Development Corporation of Greater Cleveland which manages the facility on behalf of the County. Any shortfalls in revenue contributions for either bond series will result in required payments from sales and use tax revenues to satisfy amounts due in any operating year.

Property Tax

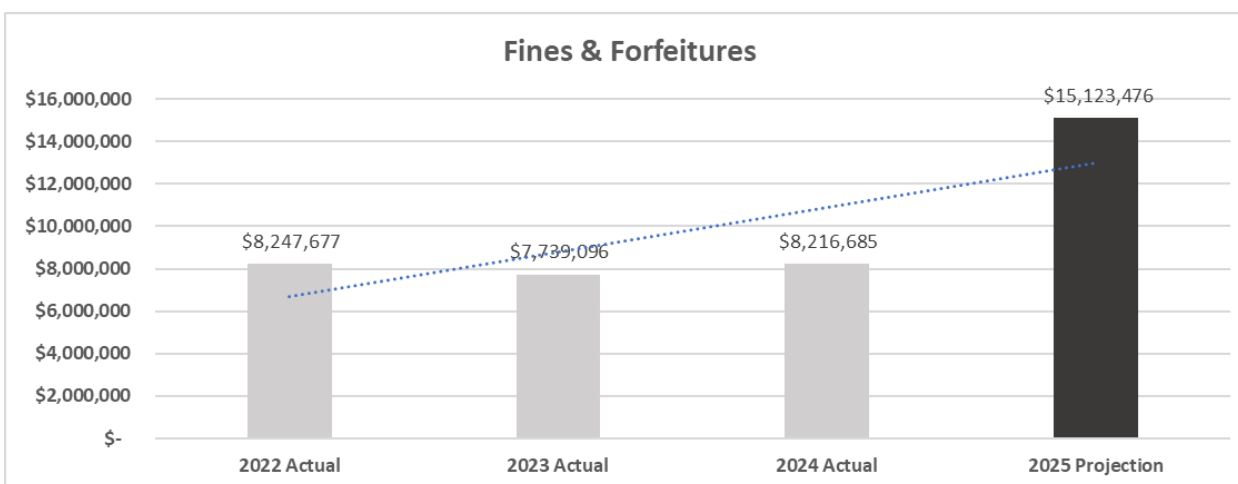
The County's Fiscal Office, through the County Treasurer, collects approximately \$3 billion annually in property tax revenue, the majority of which is distributed to school districts, libraries, and municipalities. Approximately 18% of total taxes collected are retained by the County, 6.0% of which is revenue to the General Operating Fund.



Property Tax revenue to the General Fund is estimated to total \$43.1 million which is \$1.3 million or 3.0% less than what was assumed in the budget and \$8 million more than 2024. Property Taxes are generated from a portion of the County’s 1.45 mills (inside millage). The 2026 Tax Budget (R2025-0187) maintained the 2025 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

Fines and Forfeiture revenue is projected to total \$15.1 million, which is \$2.6 million or 20.6% more than what was assumed in the budget. This revenue is derived primarily from costs and fees collected in the four County Courts and the 8th District State Court of Appeals, which has single jurisdiction in Cuyahoga County. Revenue, therefore, is largely dependent on the number of filings with the clerk. The Clerk of Courts serves as the Clerk for the Court of Common Pleas, Domestic Relations Court, and the 8th District Court of Appeals. By statute, Juvenile and Probate Courts serve as their own clerk. Costs are collected as cases are disposed.



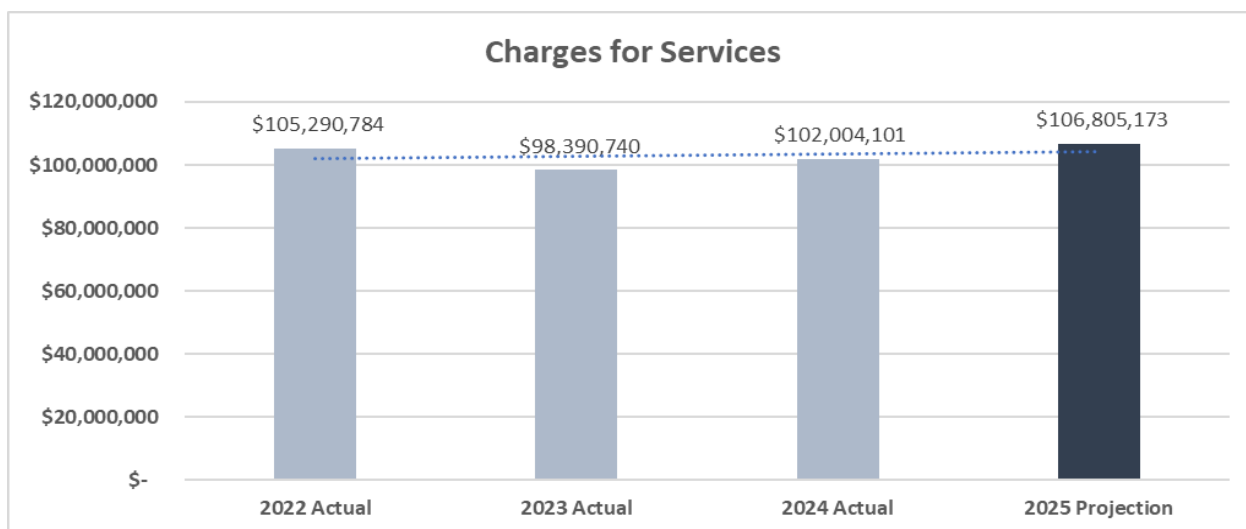
- **Court of Common Pleas** – Civil and Criminal filings totaled 8,757 through the 1st Quarter 2025, an 8.1% increase over the number of filings during the same period last year. Criminal filings decreased during

this period by 4.3% (approximately 134 cases) compared to 2024, while Civil filings increased by 15.8% (approximately 792 cases) during the same time period.

- **Domestic Relations Court** – Filings in the Domestic Relations Court have remained steady through the first six months of the year, with 3,783 cases filed so far. The Court is on track to surpass 7,623 filings by year-end, aligning with 2024 figures. To support court users, the Court continues to leverage technology, including the Virtual Help Center, which offers 24/7 access to guided interviews via the court’s website and mobile app. Notably, new case filings in the Domestic Violence department surged by 43.26% in the second quarter. This significant increase aligns with the upward trend anticipated earlier in the year, and we expect this growth to continue through the remainder of 2025. Over the past several years, new Domestic Violence filings have more than doubled compared to the department’s 13-year historical average. The Navigation Services Department Help Center remains active, assisting over 4,663 individuals year-to-date. Additionally, the Court reports a 95.99% efficiency rate in post-decree case dispositions.
- **Juvenile Court** – As of 2nd Quarter, the Clerk’s office processed 4,881 new official case filings. While filings were down in 1st quarter, there was a substantial increase in 2nd quarter that now puts the Court ahead of 2024 for the same period of time. Through 2nd quarter, the Detention Center had an average daily population of 117.8 youth, a significant decrease from 2nd quarter of 2024. Year-to-date abuse, dependency, and neglect filings also increased substantially in 2nd quarter. Year-to-date, 763 filings have been made compared to 563 in the first half of 2024. Similarly, after a slight decrease in 1st quarter, Home Detention admissions picked up in 2nd quarter (YTD 312 in 2024 to 331 thus far in 2025). Lastly, the Early Intervention and Diversion Center (EIDC), which is funded through the Health and Human Services Levy and RECLAIM grants, continues to assess youth for diversion services avoiding court action, detention, and decreasing recidivism. Year-to-date referrals for the EIDC are 1,494 in 2025 as compared with 1,757 for the same period in 2024.

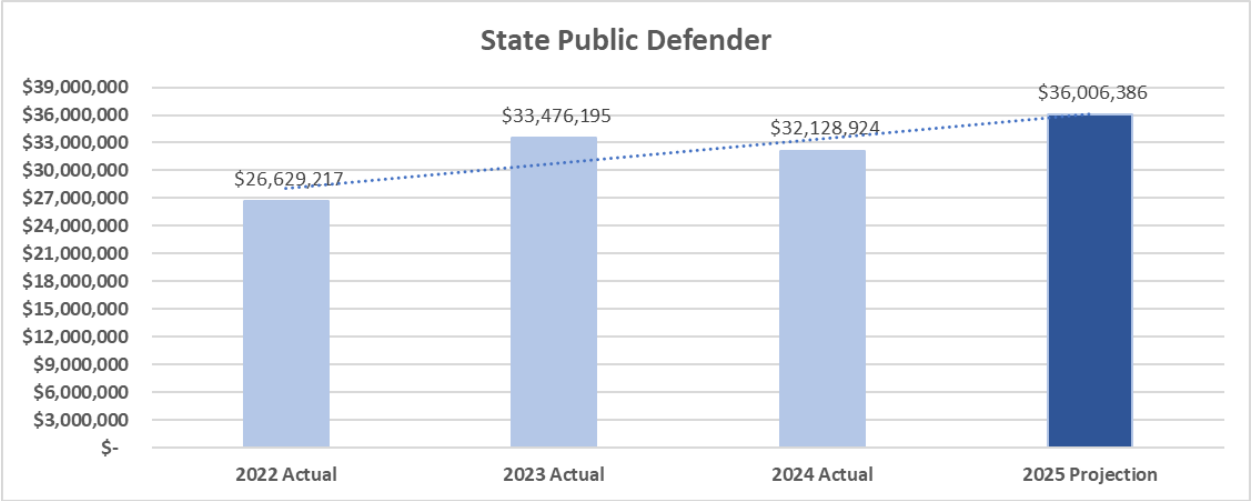
Charges for Services

Charges for Services revenue is projected to total \$106.8 million in 2025, which is \$3.2 million or 2.9% less than what was estimated in the budget. This deficit is projected in fees charged by the Fiscal Office (*Conveyance, Recording and Auto Title*) and Indirect Costs.

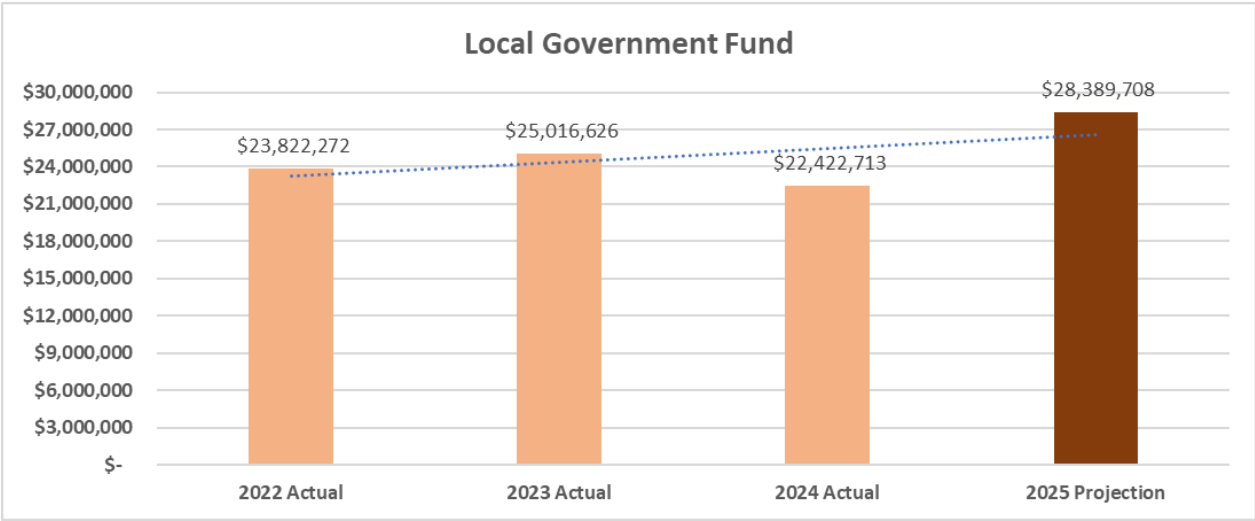


Other Intergovernmental

Other Intergovernmental revenue is projected to total \$81.1 million in 2025, which is \$9.7 million or 13.6% more than what was estimated in the budget. This reflects the reimbursement received from the **State Public Defender’s Office** for indigent defense, trial transcript, and guardian ad litem expenditures. State Public Defender reimbursements are estimated at \$36 million. The 2025 budget assumed 78% reimbursement from the State Public Defender’s Office and a budget of \$29.3 million. In January 2025, the State Public Defender increased the reimbursement rate to 93% and in May 2025 decreased the reimbursement rate to 82%.

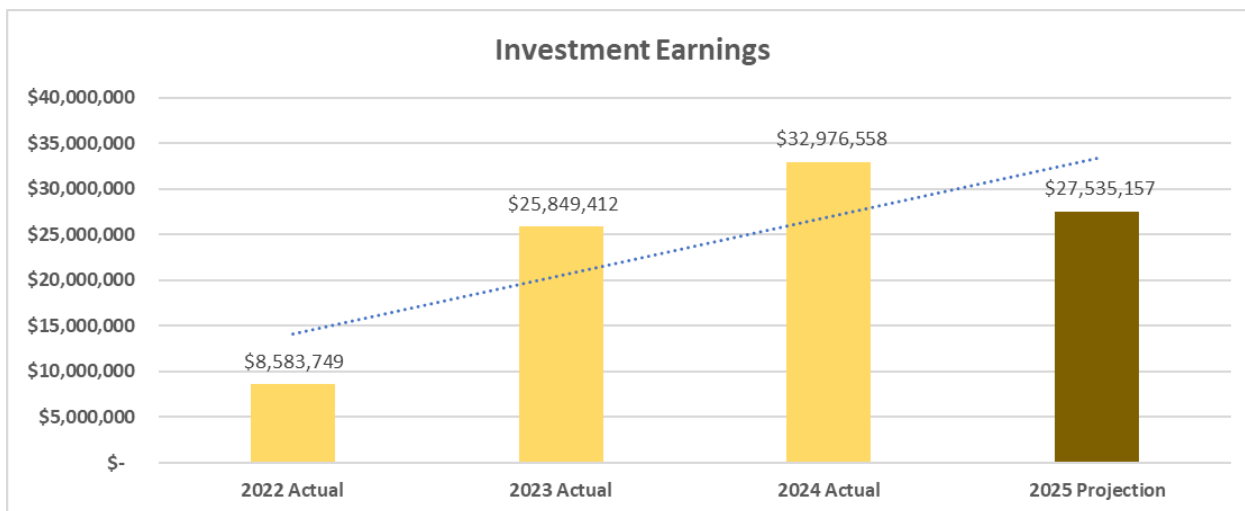


Also included is revenue derived from the **Local Government Fund (LGF)** which is estimated to total \$28.4 million in 2025. The budget was calculated based on the allocation from the State. The LGF is supported by 1.7% of general tax revenue collected by the State. The 2025 budget assumed \$25.6 million in Local Government Fund (LGF) revenue.



Interest Earnings

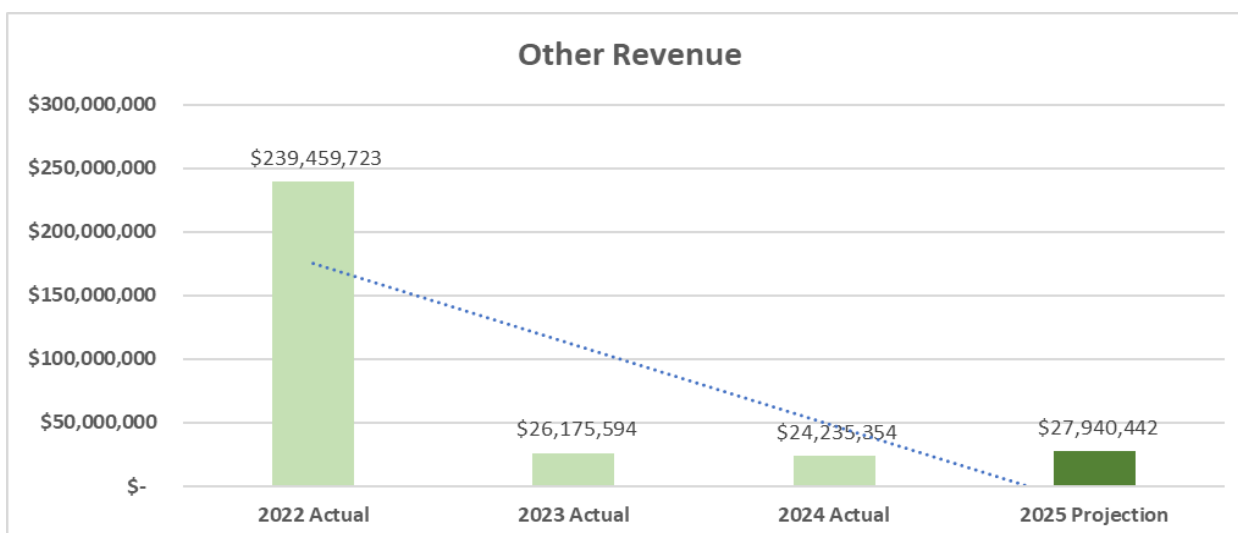
Interest Earnings are estimated to total \$27.5 million in 2025, which is \$7.8 million or 22.2% less than what was estimated in the budget. As of June 30, 2025, the value of the County’s investment portfolio totals \$1.1 billion.



Other Revenue/Taxes

Other Revenue/Taxes is projected to total \$27.9 million in 2025, which is \$3 million or 12.1% more than what was estimated in the budget. This projection includes:

- \$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
- \$1.5 million transfer from the Garage Fund to repay the General Fund for debt service payments on the 2016 Sales Tax Revenue Bonds issued for renovations at the Huntington Park Garage
- \$11.3 million in Bed Taxes
- \$5 million loan repayment on the Lumen project
- \$3 million repayment from 911 Consolidated Shared Service
- \$4.2 million in reimbursements from the Secretary of State for election costs

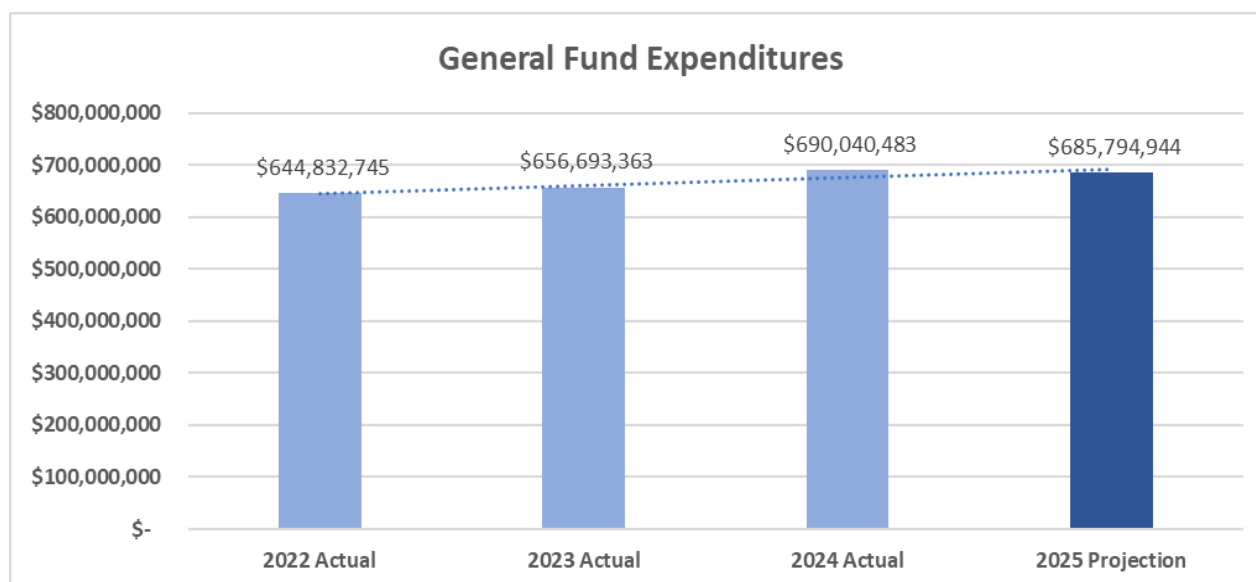


Expenditure Discussion

The General Fund supports programs and services in nearly every facet of County government, supporting agencies under the authority of the County Executive, those under other elected officials (e.g., Courts,

Prosecutor) and those controlled by independent Boards and Commissions. **Expenditures** for the General Fund are **projected to total \$608.8 million**, which is \$2.5 million or 0.4% under budget. While Personal Services are projected to end 2025 with a deficit of \$8.5 million or 2.2% more than budget, Other Expenditures are projected to end 2025 with a surplus of \$11 million or 4.9% under budget. **Subsidies** to other funds are **projected to total \$77 million** which is \$0.8 million or 1% less than what was assumed in the budget. *It is important to note that projected expenditures include spending of the American Rescue Plan Act (ARPA) funds that were transferred to the General Fund in 2021 and 2022.*

| Expenditures/Subsidies | 2025 Budget | 2025 Actual | 2025 Projection | Budget Variance | % Variance |
|---------------------------------|----------------------|----------------------|----------------------|--------------------|-------------|
| Personal Services | \$387,093,245 | \$196,762,273 | \$395,550,707 | -\$8,457,462 | -2.2% |
| Other Expenditures | \$224,227,441 | \$95,482,069 | \$213,277,192 | \$10,950,249 | 4.9% |
| Total Expenditures | \$611,320,686 | \$292,244,341 | \$608,827,899 | \$2,492,787 | 0.4% |
| Subsidies to Other Funds | \$77,761,871 | \$60,324,220 | \$76,967,045 | \$794,827 | 1.0% |



Departmental Budget Variances

The departments with significant budget variances include:

Fiscal - \$0.9 million surplus

This surplus is projected in both Personnel Services and Other Expenses (*\$0.5 million surplus in Personnel Services is due to vacancies, \$0.4 million surplus in Professional Services is due to underspending in contracts*).

Public Works - \$6.1 million surplus

This surplus is in Hotel Operating budget. The 2025 budget included \$10 million for hotel room renovations. The County Hotel operating account will cover \$7 million of the renovations, requiring only \$3 million from the County.

Sheriff - \$9.3 million deficit

This deficit of \$9.3 million is projected in Personnel Services, primarily due to overtime (*\$2.4 million of this deficit*), additional staff (*currently 11 Correction Officers beyond authorized strength but decreasing*) and Collective Bargaining Agreement adjustments.

Domestic Relations - \$0.6 million surplus

The entire surplus is projected in Personnel Services, primarily due to vacancies (*including Schedulers, Navigation Specialists, IT personnel, 2 Attorney's, 1 Case Manager*).

Juvenile Court – \$2 million deficit

This \$2 million deficit is projected in Personnel Services, primarily due to a continued need for overtime in the Detention Center.

Prosecutor's Office - \$1 million surplus

This \$1 million surplus is projected in Personnel Services, primarily due to vacancies and their effective use of grants (*adjusting eligible salaries and benefits expenditures from the General Fund to grants*).

Board of Elections – \$0.8 million surplus

This entire surplus is projected in Other Expenses. A surplus of \$0.3 million is projected in Election Services (*Poll Workers*) and a surplus of \$0.5 million is projected in Lease Payments/Rent (*due to delayed lease payments for 1801 Superior*).

Veterans Services - \$2.1 million surplus

This surplus is in Personnel Services and Client Services. A surplus of \$0.3 million is projected in Personnel Services due to vacancies (*including 3 Veteran Support Officers, 1 Operations Specialist and 1 Office Support Specialist*). Additionally, a surplus of \$1.8 million is projected in Client Services for programs including Hearing Aides, Occupational Training, Child Care and programs to match service dogs with Veterans.

Subsidies to Other Funds

General Fund subsidies to other County funds are projected to total \$77 million in 2025, which is \$0.8 million or 1% under budget. This \$0.8 million surplus is due to the reduction of the annual transfer of Casino Tax to Economic Development.

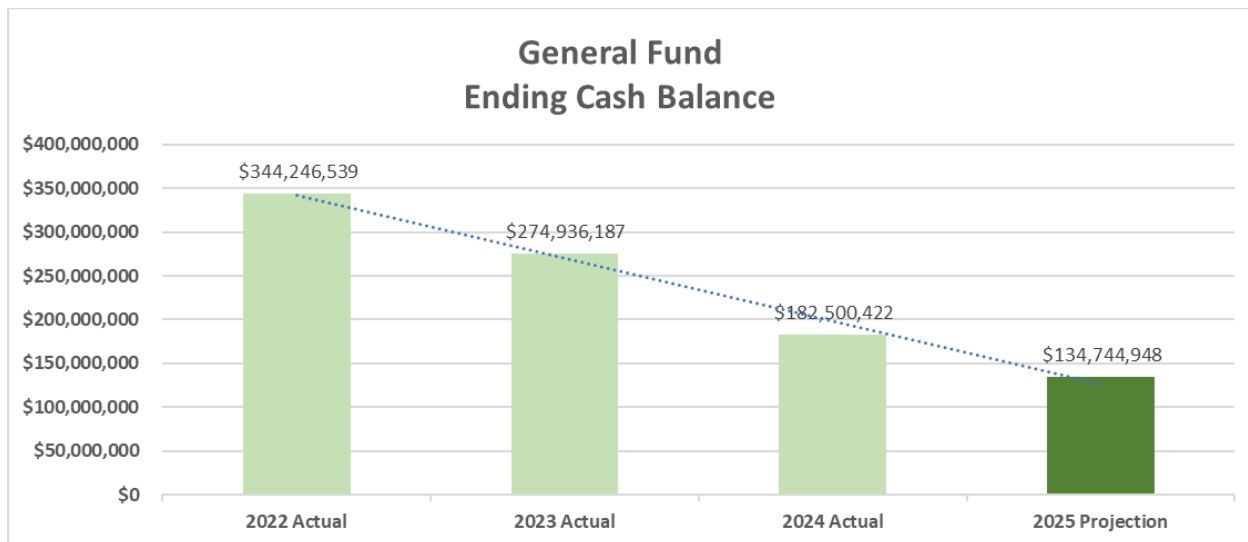
Reserves on Balance

There are no projected reserves at 2nd quarter for the General Operating Fund.

Ending Cash Balance

The 2025 General Fund revenue and expenditures are projected to total \$638 million and \$685.8 million, respectively. The ending cash balance in the General Fund is projected to total \$134.7 million, which is \$10.3 million under the cash reserve requirement. As of the 2nd quarter, the County is not in compliance with Section 706.01 of the County Code, which requires a minimum of 25% of the previous year's expenditures.

| General Fund | 2025 Budget | 2025 Actual | 2025 Projection | Budget Variance |
|---------------------------------|----------------------|----------------------|----------------------|--------------------|
| Beginning Cash Balance | \$182,500,422 | \$182,500,422 | \$182,500,422 | \$0 |
| Operating Revenue | \$636,251,432 | \$320,750,790 | \$638,039,469 | \$1,788,037 |
| Operating Expenditures | \$611,320,686 | \$292,244,341 | \$608,827,899 | \$2,492,787 |
| Subsidies to Other Funds | \$77,761,871 | \$60,324,220 | \$76,967,045 | \$794,827 |
| Ending Cash Balance | \$129,669,297 | \$150,682,651 | \$134,744,948 | \$5,075,651 |
| Cash Reserve Requirement | \$145,044,130 | \$145,044,130 | \$145,044,130 | |



Health and Human Services Levy Zone

Cuyahoga County residents have generously approved two levies for supporting health and human services.

- Health and Human Services – 4.8 mills – this levy was approved by the voters in March, 2024 for the period of eight years (expires December 2032).
- Health and Human Services – 4.7 mills – this levy was approved in April, 2020 for the period of eight years (expires December 2028), replacing and increasing the millage from 3.9 mills to 4.7 mills.

As of the 2nd Quarter, the Health and Human Service Levy Fund is projected to end the year with an operating deficit – defined as total expenditures greater than total revenue – of \$ 23.4 million.

Revenue Discussion

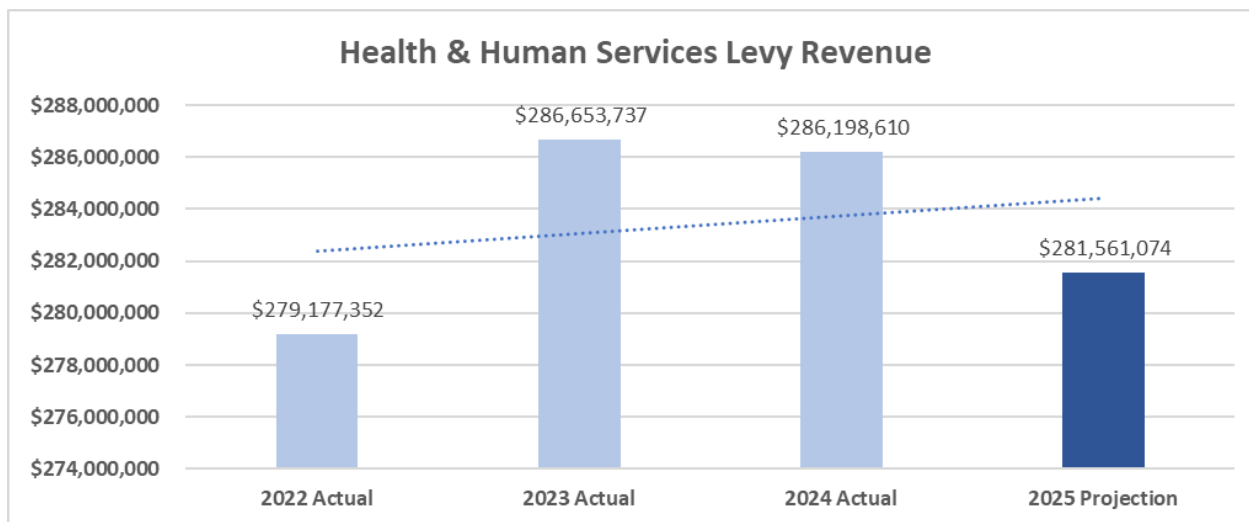
Overall revenue is projected to total \$281.6 million, which is \$4.6 million or 1.6% less than the current budget.

| Revenue | 2025 Budget | 2025 Actual | 2025 Projection | Budget Variance | % Variance |
|-------------------|----------------------|----------------------|----------------------|---------------------|--------------|
| Intergovernmental | \$16,065,670 | \$7,748,274 | \$15,118,685 | -\$946,985 | -5.9% |
| Other Revenue | \$1,182,803 | \$1,182,803 | \$1,182,803 | \$0 | 100.0% |
| Property Taxes | \$268,906,701 | \$143,253,978 | \$265,259,586 | -\$3,647,115 | -1.4% |
| Total | \$286,155,174 | \$152,185,055 | \$281,561,074 | -\$4,594,100 | -1.6% |

Other Intergovernmental revenue is projected to total \$15.1 million, which is \$0.9 million or 5.9% under what was assumed in the 2025 budget. This is revenue received from the State Homestead credit. The homestead exemption allows low-income senior citizens and permanently and totally disabled Ohioans to reduce their property tax bills by shielding some of the market value of their homes from taxation. The exemption, which takes the form of a credit on property tax bills, allows qualifying homeowners to exempt up to \$25,000 of the market value of their homes from all local property taxes. The state of Ohio reimburses school districts and local governments for revenue taxpayers save through the homestead exemption.

Other Revenue is projected to total \$1.2 million which is what was assumed in the 2025 budget. This is the remaining cash balance that was transferred from the Workforce Development fund after their move to not-for-profit status in 2024.

Property Tax revenue generated by the County's two levies is projected to total \$265.3 million, which is \$3.6 million or 1.4% less than what was assumed in the adopted budget. Property Taxes increased in 2021 when the 3.9 mills levy was replaced and increased to a 4.7 mills levy.



Expenditure Discussion

Expenditures from the HHS Levy Fund include the County's support for the Alcohol, Drug Addiction, and Mental Health Services (ADAMHS) Board \$41 million and MetroHealth System \$35 million for 2025, as well as subsidies to other County funds to support operating expenditures. The subsidies provided to other County funds represent the difference between Federal, State, and other program revenue and the cost of operations for agencies and departments that provide health and human services throughout the County. **HHS Levy expenditures represent approximately 27% of total County spending in the areas of social services, health and**

safety, and justice and public safety. HHS Levy expenditures are projected to total \$305 million which is \$16.1 million or 5.6% more than budget.

| Expenditures/Subsidies | 2025 Budget | 2025 Actual | 2025 Projection | Budget Variance | % Variance |
|-------------------------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| Other Expenditures | \$4,165,004 | \$2,209,988 | \$3,959,289 | \$205,715 | 4.9% |
| Subsidies to Other Funds | \$284,678,908 | \$161,890,900 | \$301,027,485 | -\$16,348,577 | -5.7% |
| Total Expenditures/Subsidies | \$288,843,912 | \$164,100,888 | \$304,986,774 | \$16,142,862 | -5.6% |

Other Expenditures for tax collection fees are projected to total \$3.8 million which is \$0.4 million less than what was assumed in the budget. Subsidies to other funds are projected at \$296.9 million which is \$13.5 million or 4.7% more than budget. The following are the larger projected subsidy variances from what was assumed in the budget:

Common Pleas-Juvenile Court - \$3.3 million surplus

This surplus is due to Juvenile Court's ability to charge eligible Personnel Services costs to the RECLAIM grant.

HHS-Job & Family Services - \$5.2 million deficit

This deficit is projected in Personnel Services. Job & Family Services continues to work significant overtime while attempting to hire additional caseworkers for the Call Center. This division was authorized to hire 92 additional staff beyond authorized strength (82 additional caseworkers and 10 additional supervisors). JFS is projected to receive more HHS Levy subsidy than what was included in the budget for this year.

HHS-Children & Family Services - \$14.1 million deficit

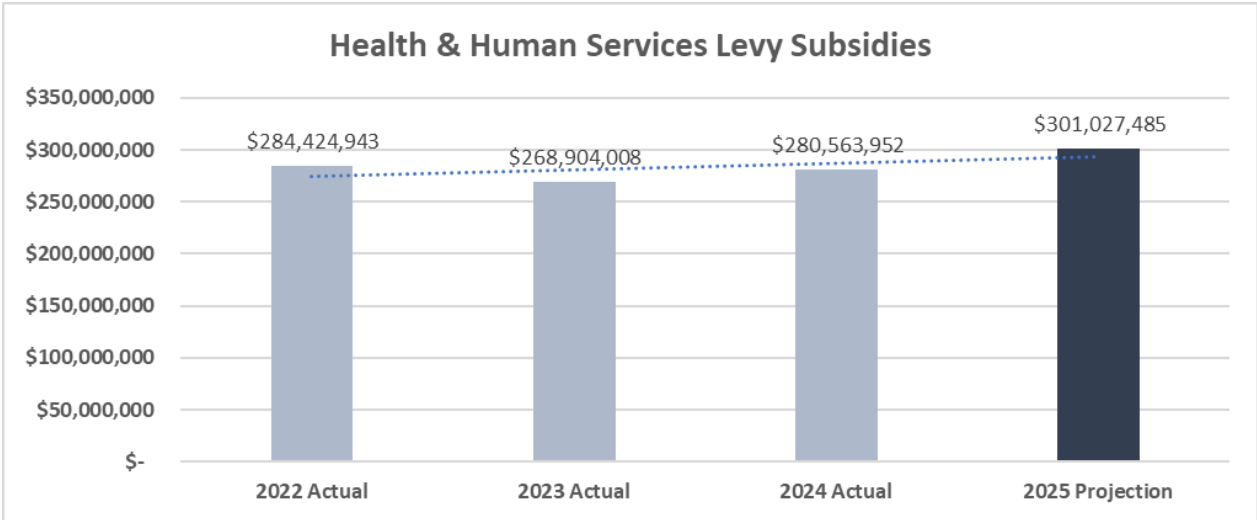
Deficits are projected in both Personnel Services and Client Services. The deficit in Personnel Services is due to overtime and the deficit in Client Services is due to the Hope Campus and rate changes for out-of-home care services (*Board & Care*). A 3rd quarter appropriation adjustment in the amount of \$4.5 million will reduce this projected deficit to \$9.6 million. DCFS is projected to receive more HHS Levy subsidy than what was included in the budget for this year.

HHS-Senior & Adult Services - \$2 million deficit

This deficit is projected in Client Services, more specifically, the OPTIONS program which includes meals and laundry services. DSAS is projected to receive less HHS Levy subsidy than what was included in the budget for this year.

HHS-Early Childhood - \$1.1 million surplus

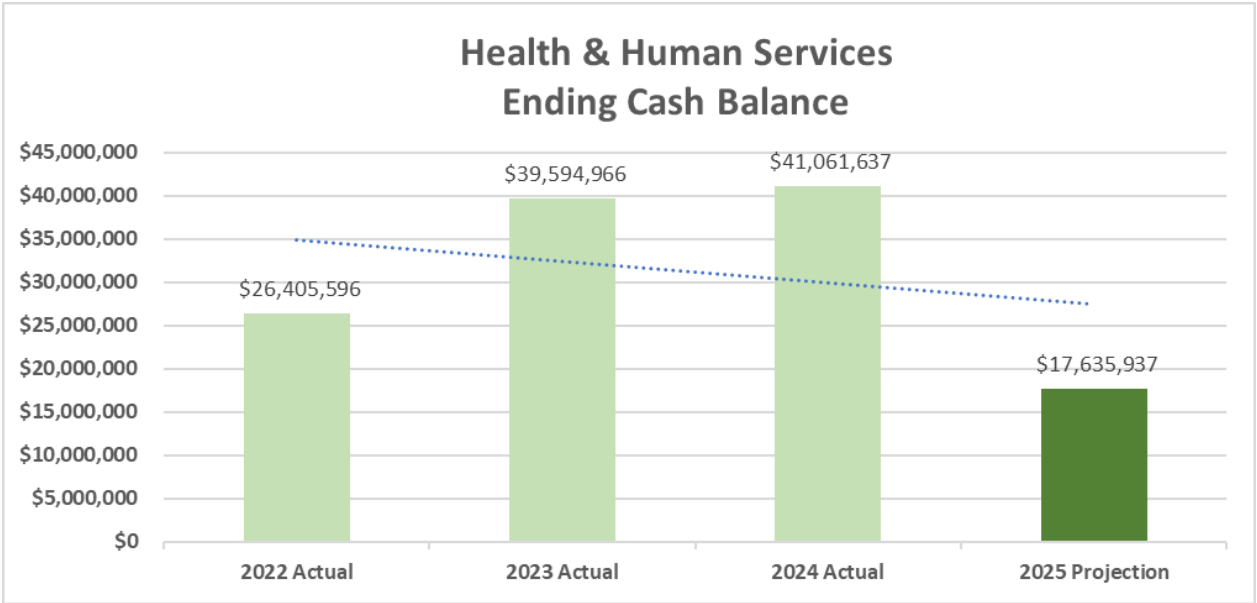
This projected surplus is a combination of underspending in the Universal Pre-Kindergarten (UPK) program and grants that carry into future years. Early Childhood is projected to receive less HHS Levy subsidy than what was included in the budget for this year.



Ending Cash Balance

The 2025 HHS Levy Funds revenue and expenditures are projected to total \$281.6 million and \$305 million, respectively. The ending cash balance in the HHS Levy Funds is projected to total \$17.6 million, which is \$10.8 million under the cash reserve requirement. As of the 2nd quarter, the County is not in compliance with Section 706.01 of the County Code, which requires a minimum of 10% of the previous year’s expenditures.

| HHS Levy Fund | 2025 Budget | 2025 Actual | 2025 Projection | Budget Variance |
|--------------------------|---------------|---------------|-----------------|-----------------|
| Beginning Cash Balance | \$41,061,637 | \$41,061,637 | \$41,061,637 | \$0 |
| Operating Revenue | \$286,155,174 | \$152,185,055 | \$281,561,074 | -\$4,594,100 |
| Expenditures/Subsidies | \$288,843,912 | \$164,100,888 | \$304,986,774 | -\$16,142,862 |
| Ending Cash Balance | \$38,372,899 | \$29,145,803 | \$17,635,937 | -\$20,736,962 |
| Cash Reserve Requirement | \$28,473,194 | \$28,473,194 | \$28,473,194 | |



All Funds

The All Funds budget captures the County's total annual operating activity, excluding grants and capital projects. This includes not only the General Fund and Health and Human Services Levy Zone, but also all the special revenue (restricted) funds.

Revenue Discussion

2025 All Funds revenue is projected to total \$1.792 billion, which is \$8.4 million or 0.5% less than what was estimated in the budget. Significant variances from budget include:

General Fund:

General Fund Zones - \$1.8 million surplus

Please see General Fund Revenue Discussion on pages 3-9.

Special Revenue Funds:

Health & Human Services Levy Funds - \$4.6 million deficit

Please see Health & Human Services Levy Fund Revenue Discussion on pages 12-13.

Expenditure Discussion

All Funds expenditures are projected to total \$2.023 billion in 2025, which is \$99.4 million or 4.6% less than what was estimated in the budget. With a few exceptions, surpluses are projected in the All Funds budgets throughout the County's agencies and departments. Significant variances in agency budgets include:

General Fund:

General Fund Zones - \$3.3 million surplus

Please see General Fund Expenditure Discussion on pages 9-11.

Special Revenue Funds:

Health & Human Services Levy Funds - \$16.1 million deficit

Please see Health & Human Services Levy Funds Expenditure Discussion on pages 13-15.

Fiscal - \$9.9 million surplus

This is a routine surplus in the Fiscal Office budget. The County is required to fully appropriate debt service for the County Hotel \$20.7 million and the Flats East Bank Guarantee \$1.1 million, but only \$10.1 million is expected to be paid in 2025 for the County Hotel.

Health & Human Services - \$8.1 million deficit

The Department of Health & Human Services administers *Income Maintenance (ie: Child Care, Medicaid, SNAP, TANF)*, *Social Service (Adult Protective Services, Title IV-E Child Welfare, Title XX)* and *Child Support (Title IV-D)* programs for the County. The following divisions are projected to end 2025 with larger deficits/surpluses:

- OCSS \$1.1 million projected deficit (*\$1.6 million deficit due to 2024 CBA adjustments and \$0.4 million surplus in Professional Services provided by the Courts*)
- CJFS \$0.8 million projected deficit (*\$3 million deficit due to hiring additional caseworkers and overtime, \$1.4 million surplus in Contracts and \$0.7 million surplus in Client Services*)

-
- DCFS \$6.7 million projected deficit (*\$2.9 million deficit in overtime and \$3.7 million deficit in board and care costs for children in County custody*)
 - DSAS \$2.5 million projected deficit (*\$2.5 million deficit in Client Services, more specifically, the OPTIONS program*)
 - FCFC \$1.8 million projected surplus (*\$0.5 million surplus in Contract spending including CTAG, Applewood, Starting Point and \$1.3 million surplus in multi-year grants*)
 - IIC \$1.6 million projected surplus (*\$1.1 million surplus in UPK and \$0.5 million surplus due to multi-year grants*)

Housing - \$11.1 million surplus

This large surplus is due to several grants received by the Housing Department that were fully budgeted this year but will carry over to future years. These grants include HUD (*Housing & Urban Development*), CDBG (*Community Development Block Grant*), ERA (*Emergency Rental Assistance*).

Public Works - \$39.2 million surplus

This surplus is projected for capital projects that will be carried forward to future years. These capital projects include both Facilities capital projects (*which now includes preconstruction of the Central Services Campus-Jail*), and Road capital projects. The Capital Projects fund has a current cash balance of \$39.3 million.

Public Works/Road and Bridge - \$4.5 million surplus

This projected surplus is due to the timing of road and bridge projects. 2025 projects include: Veterans Memorial Bridge, Denison-Harvard Bridge, Highland Road Bridge, Snow Road Resurfacing, Rockside Road Resurfacing and Smith Road Rehabilitation. As projects are completed and reconciled, cash and expense transfers are posted to accommodate each funds' share of the project cost. This results in expenditure fluctuations from year to year in the County Road & Bridge funds and the budget generally has a surplus because projects tend to take multiple years to complete.

Public Works/Sanitary Engineer - \$5.6 million surplus

This projected surplus is due to the timing of sanitary projects. The Sanitary Engineer pays expenses for multiple sanitary sewer districts from the Sanitary Sewer operating account and is then reimbursed from municipalities at the end of the year. This budget includes appropriations for contingencies and emergency repairs which are projected to not be needed in full, resulting in a surplus.

Juvenile Court - \$11.4 million surplus

This projected surplus is due to full appropriation of both capital projects and grant funds that will be spent over multiple years. The capital projects include a new case management and a security system while grants include RECLAIM.

ADAMHS Board - \$5.9 million surplus

This surplus is projected in both ADAMHS operating and Diversion Center budgets. Surpluses of \$0.7 million are projected in Personnel Services (*due to vacancies including Chief Operating Officer, Director of Human Resources, Director of Risk Management, Administrative Assistant, Claims & Membership Specialist*), \$3.7 million is projected in Other Expenditures (*due to underspending on the Diversion Center and consulting, judicial and risk management services*) and \$1.5 million is projected in grant spending.

Board of Developmental Disabilities – \$8.1 million surplus

This surplus is projected in both Personnel Services and Other Operating. Surpluses of \$3.3 million are projected in Personnel Services due to 17 vacancies, \$2.5 million projected in Client Services and \$1.9 million is projected in Other Operating due to the State Waiver Match.

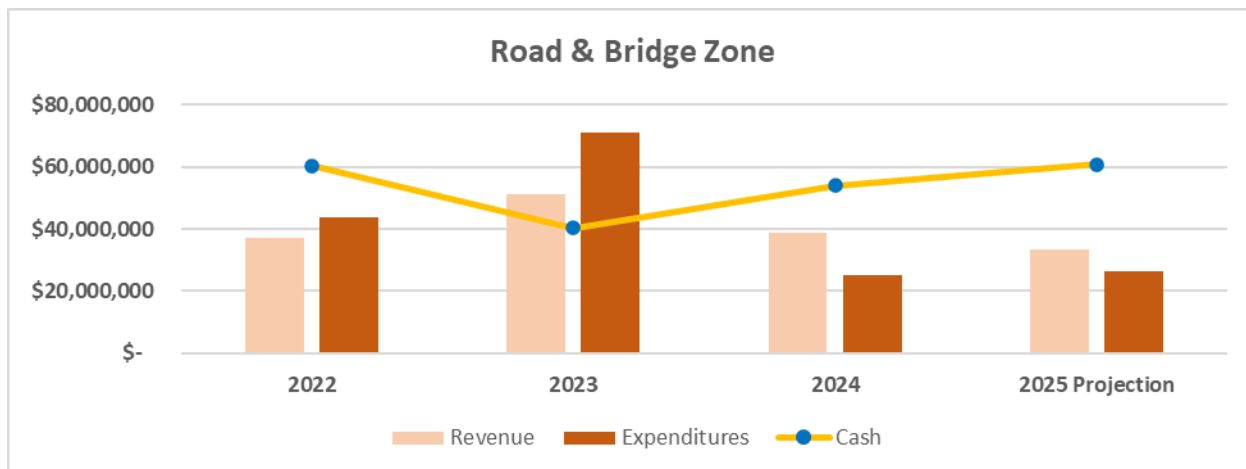
Ending Cash Balance

The year-end cash balance on an All Funds basis is projected to total \$690 million. There is no statutory requirement related to the cash balance on an All Funds basis.

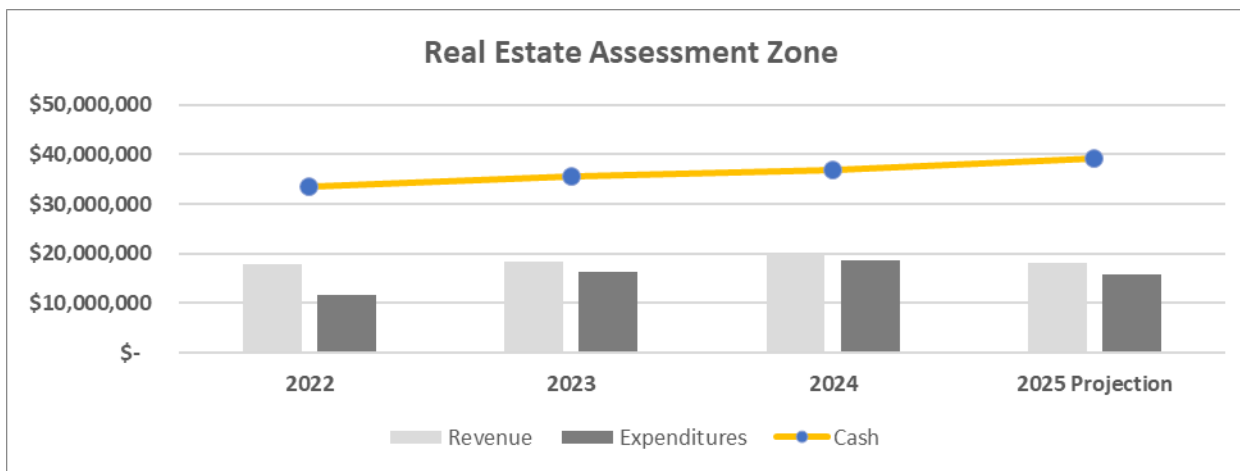
| All Funds | 2025 Budget | 2025 Actual | 2025 Projection | Budget Variance |
|------------------------|-----------------|----------------|--------------------|--------------------|
| Beginning Cash Balance | \$921,667,766 | \$921,667,766 | \$921,667,766 | \$0 |
| Operating Revenue | \$1,835,058,159 | \$918,549,858 | \$1,791,656,270 | -\$8,401,889 |
| Operating Expenditures | \$2,121,318,527 | \$993,641,606 | \$2,022,915,858 | \$98,402,669 |
| Ending Cash Balance | \$600,407,399 | \$846,576,018 | \$690,408,179 | \$90,000,780 |

Special Revenue Funds

Road and Bridge Zone – The Road & Bridge zone includes revenues generated from the motor vehicle registration taxes and gasoline tax. The cash balance in this zone at the end of 2024 was \$53.9 million. The 2025 revenue and expenditure projections are \$33.5 million and \$26.6 million, respectively, which results in a projected ending cash balance \$60.8 million.

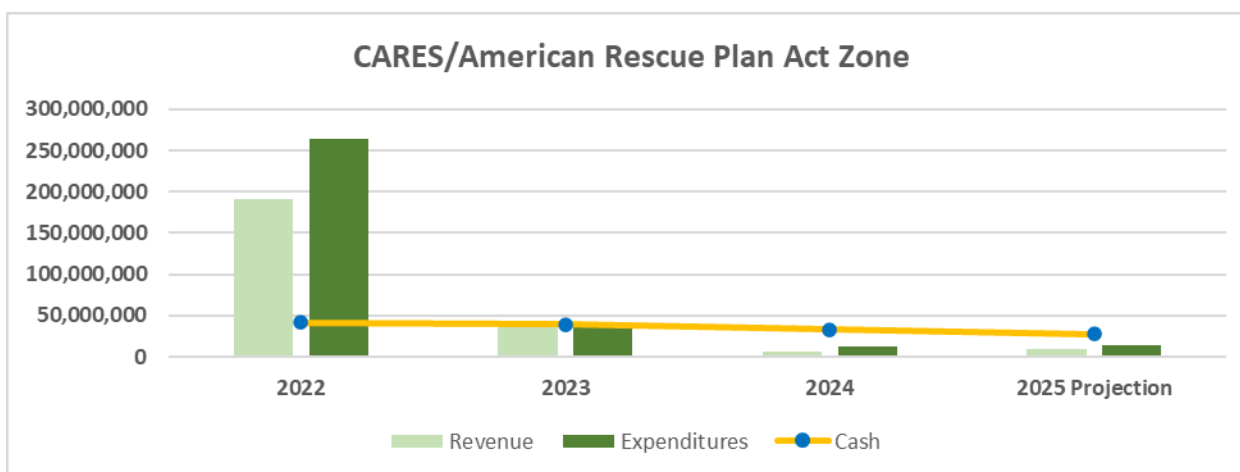


Real Estate Assessment Zone - The Real Estate Assessment zone generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. The cash balance at the end of 2024 was \$36.8 million. Total revenues and expenses for 2025 are projected to total \$18.2 million and \$15.8 million, respectively. The fund balance is estimated to end 2025 at \$39.2 million.



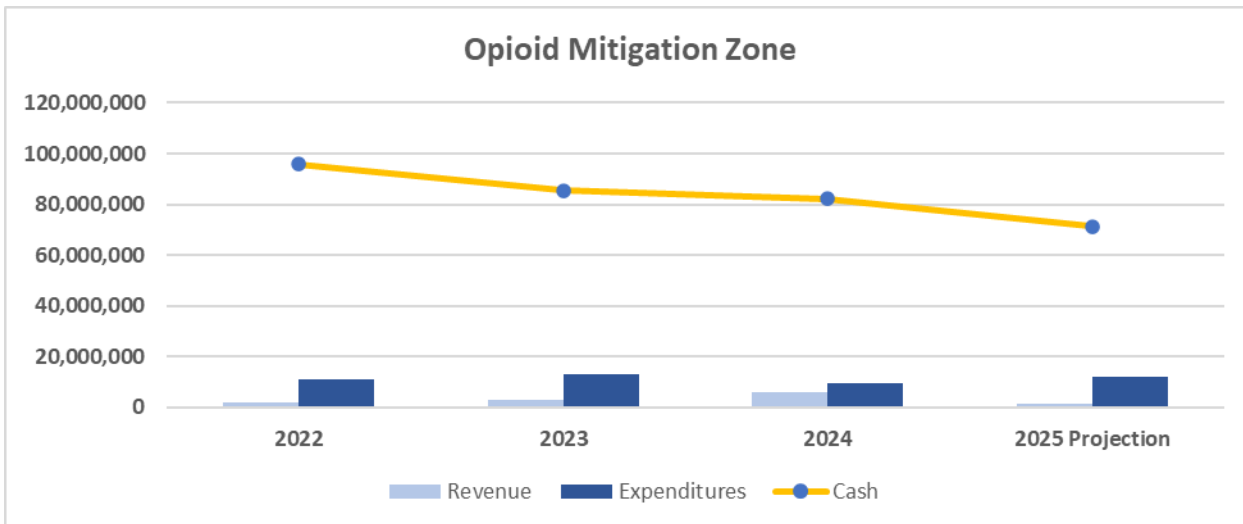
COVID-19 CARES Act/American Rescue Plan Act Zone

Since 2020, the County received several federal grants totaling \$585.7 million to mitigate the effects of COVID-19. These grants include Coronavirus Relief Fund (CARES), Consolidated Appropriations Act (special emergency rental assistance program), American Rescue Plan Act (ARPA) and Emergency Rescue Rental Assistance (ERAA). The cash balance at the end of 2024 was \$32.7 million. The 2025 revenue and expenditure projections are \$8.9 million and \$14.1 million, respectively, which result in a projected ending cash balance of \$27.6 million.



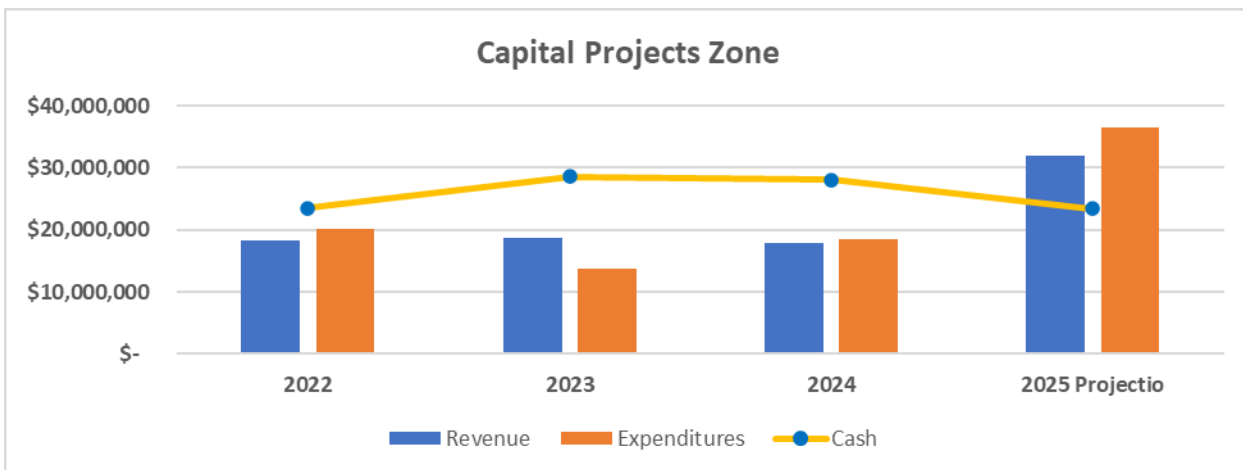
Opioid Mitigation Zone

This zone captures the activity associated with the opioid litigation settlement dollars that Cuyahoga County received from 2019 to 2022. The cash balance at the end of 2024 was \$82.2 million. During the first quarter of 2025, Council approved appropriations totaling \$12.2 million in Opioid Mitigation fund appropriations for contracts with Alcohol, Drug Addiction and Mental Health Services (ADAMHS). The 2025 revenue and expenditure projections are \$1.4 million and \$12.2 million, respectively, resulting in an ending cash balance of \$71.4 million.



Capital Projects Fund

Capital Projects Zone – The Capital Projects fund receives a \$10 million subsidy from the General Fund each year for the County’s Capital Improvements Program (CIP). The cash balance in the zone at the end of 2024 was \$28 million. The 2025 revenue and expenditure projections are \$31.9 million and \$36.6 million respectively, which results in a projected ending cash balance of \$23.4 million. It is important to note: these revenue and expenditures projections include the \$20 million transfer from the Capital Improvement Notes approved via R2025-0166 for preconstruction costs of the Cuyahoga County Central Services Campus in Garfield Hts.

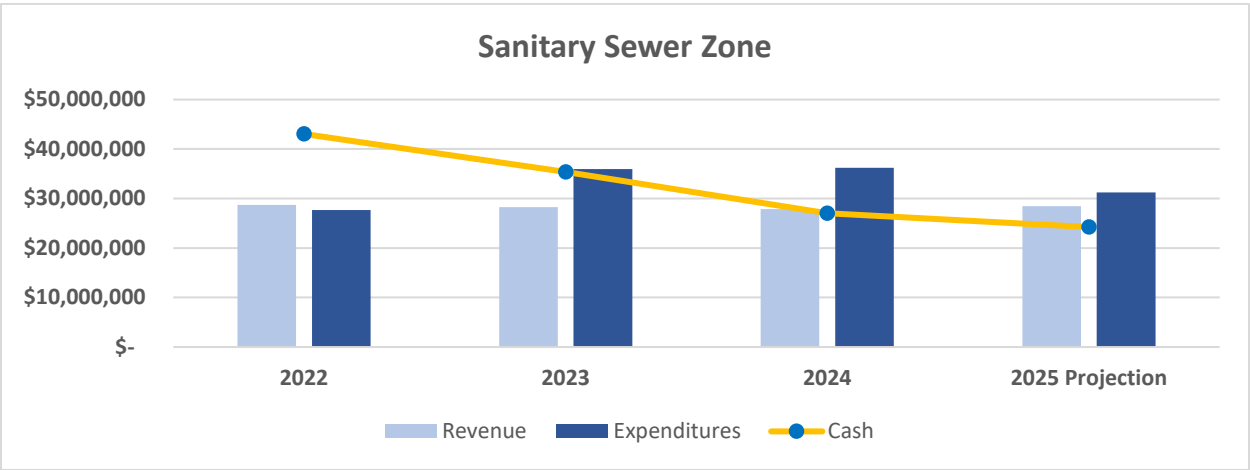


As of 2nd quarter, actual Capital expenditures (*for Information Technology, Public Works, County Airport, and Juvenile Court projects*) totaled \$11.7 million. The project/expenditures details are as follows:

| Capital Project | Department | Location | Jan-Jun Expenses |
|---------------------------------|-----------------------------|----------------------------|-------------------|
| Wireless Access Points | Information Technology | County-Wide Projects | 325,753 |
| VOIP Refresh | Information Technology | County-Wide Projects | 212,002 |
| Network Monitoring | Information Technology | County-Wide Projects | 25,000 |
| Network Legacy | Information Technology | County-Wide Projects | 24,858 |
| Computer Refresh | Information Technology | County-Wide Projects | 172,310 |
| EOL Security Equipment | Information Technology | County-Wide Projects | 177,951 |
| Server and Storage Refresh | Information Technology | County-Wide Projects | 192,908 |
| BOE Standby Generator | Public Works | Board Of Election Projects | 22,145 |
| 1642 HVAC Replacement | Public Works | County-Wide Projects | 5,500 |
| High Rise Water Repairs | Public Works | Courts Tower Projects | 167,928 |
| Capital General Services | Public Works | County-Wide Projects | 515,568 |
| 2018 General A/E Services | Public Works | County-Wide Projects | 190 |
| 2020-21 Gen Const Mgt/Test Svc | Public Works | County-Wide Projects | 65,566 |
| Carpeting 2021/2024 | Public Works | County-Wide Projects | 61,468 |
| Perkins Parking Lot Improvement | Public Works | Halle Building Projects | 6,613 |
| Harvard Buildout/Consolidation | Public Works | Harvard Garage Projects | 23,994 |
| JC Bldg Façade Compliance Prog | Public Works | Justice Center Projects | 11,783 |
| JC Central Booking | Public Works | Juctice Center Projects | 180,144 |
| JC Emergency Shoring | Public Works | Justice Center Projects | 1,750 |
| JC Boiler Replacement | Public Works | Justice Center Projects | 84,605 |
| JJC Sealant Repairs Proj | Public Works | Juvenile Justice Ctr Proj | 62,240 |
| Maximum Security Shower | Public Works | Jail I Projects | 125 |
| Jail II Elevator Upgrades | Public Works | Jail Ii Projects | 5,946 |
| Med Exam Generator Replacement | Public Works | Medical Examiner Projects | 385,620 |
| MEO Emergency HVAC Repairs | Public Works | Medical Examiner Projects | 4,271 |
| Court of Appeals Renovations | Public Works | Old Courthouse Projects | 27,850 |
| 1801 Superior Buildout | Public Works | 1801 Superior Avenue | 94,360 |
| Elevator Modernization Program | Public Works | Various Building Projects | 244,734 |
| Lakefront Access - Euclid Beach | Public Works | | 341,707 |
| Lakefront Access - Gold Coast | Public Works | | 320,146 |
| Lakefront - Ancillary Sites | Public Works | | 30,401 |
| HPG Restriping | Public Works | Huntington Park Garage | 515,570 |
| Workforce Grant Improvements | Public Works | Jane Edna Hunter Projects | 130,655 |
| Animal Shltr Multi-Purpose Rm | Public Works | Kennel Projects | 146,852 |
| Interim Foster Care Housing | Public Works | Metzenbaum Projects | 64,795 |
| 1801 Superior Buildout | Public Works | 1801 Superior Avenue | 1,195,853 |
| VSC Hq Buildout | Public Works | Veterans Serv Comm Bldg | 3,244,546 |
| Rehabilitate Aprons D1, D2, D3 | Public Works-County Airport | County Airport | 95,953 |
| 2020 Airport G.E.S. Projects | Public Works-County Airport | County Airport | 358,682 |
| 2022 Airport Taxiwy Rehab-Odot | Public Works-County Airport | County Airport | 91,250 |
| Street Lighting Replacement | Public Works-County Airport | County Airport | 112,849 |
| ODT Project 24-06 Apron Slab | Public Works-County Airport | County Airport | 109,447 |
| 2024 Airport Projects | Public Works-County Airport | County Airport | 705,100 |
| JJC Security System | Juvenile Court | Juvenile Justice Ctr Proj | 1,117,070 |
| Total | | | 11,684,057 |

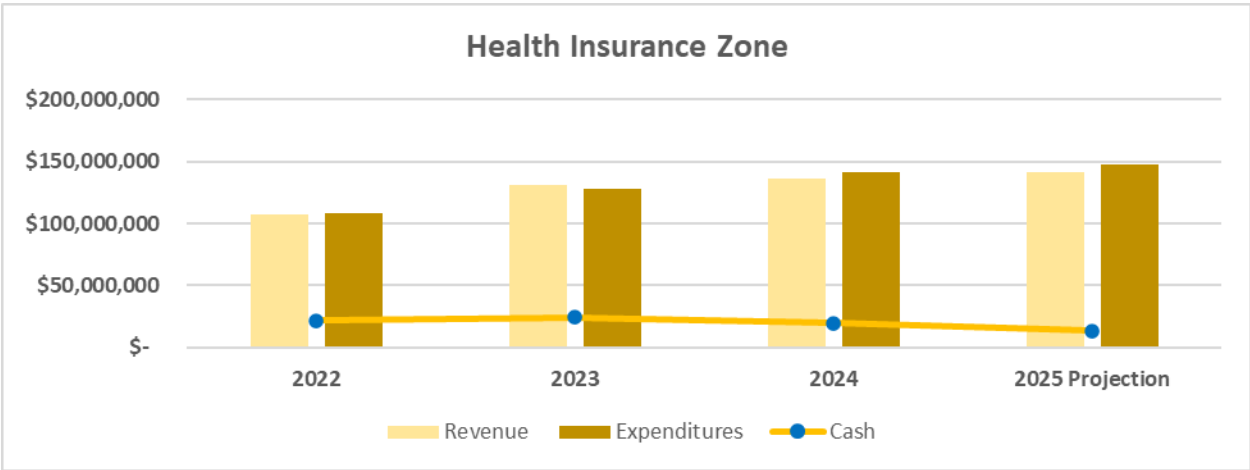
Enterprise Fund

Sanitary Sewer Zone – The cash balance in the zone at the end of 2024 was \$27 million. The 2025 revenue and expenditure projections are \$28.5 million and \$31.3 million, respectively, resulting in a projected ending cash balance of \$24.2 million.

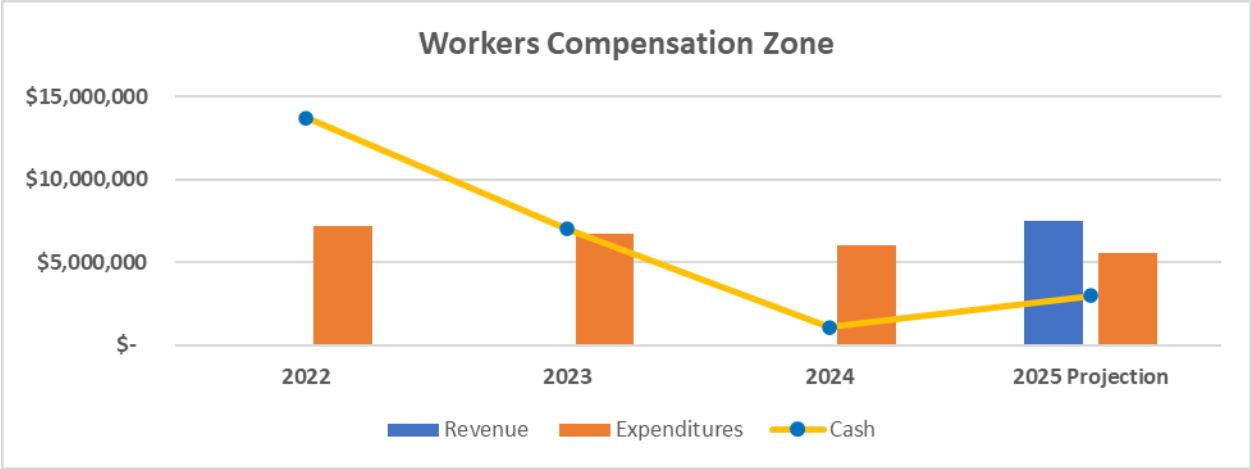


Internal Service Funds

Health Insurance Zone – This zone includes financial activity for County employees and their dependents (this includes both employee and employer contributions). The 2024 ending cash balance was \$20 million. For 2025, revenue and expenditures are projected to total \$141.3 million and \$147.5 million, respectively, resulting in a projected ending cash balance of \$13.8 million.



Workers’ Compensation Zone - This zone captures the premiums and claims costs of the County’s Workers Compensation program. Revenue is generated from charges to departmental budgets based on a combination of claims costs and risk. The cash balance at the end of 2024 was \$1.1 million. For 2025, revenue and expenditures are projected to total \$7.5 million and \$5.6 million, respectively, resulting in a projected ending cash balance of \$3 million.



Cuyahoga County
2025-2029 Budget/Forecast Analysis (2nd Quarter)
General Fund

| General Fund | 2024 Actual | 2025 Current Budget | 2025 YTD Actual | 2025 Total Projection | 2025 Budget Variance | 2026 Total Projection | 2027 Total Projection | 2028 Total Projection | 2029 Total Projection |
|------------------------------------|--------------------|---------------------------|-----------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Beginning Balance | 274,936,187 | 182,500,422 | 182,500,422 | 182,500,422 | 0 | 134,744,948 | 110,652,750 | 93,577,640 | 68,132,111 |
| Operating Revenue | | | | | | | | | |
| Charges for Services | 102,004,101 | 109,969,352 | 58,835,515 | 106,805,173 | (3,164,179) | 111,405,913 | 115,989,751 | 121,352,037 | 126,433,187 |
| Fines & Forfeitures | 8,216,685 | 12,541,198 | 4,542,187 | 15,123,476 | 2,582,278 | 13,569,651 | 14,248,135 | 14,960,539 | 15,708,566 |
| Interest Earnings | 32,976,558 | 35,394,911 | 15,045,594 | 27,535,157 | (7,859,754) | 28,085,860 | 28,647,577 | 29,220,529 | 29,804,940 |
| Intergovernmental | 71,839,342 | 71,445,986 | 42,886,224 | 81,137,683 | 9,691,697 | 76,311,094 | 77,116,862 | 77,938,747 | 78,777,069 |
| Licenses & Permits | 80,723 | 120,720 | 27,500 | 70,409 | (50,311) | 73,930 | 77,627 | 81,508 | 85,583 |
| Other Revenue | 11,741,982 | 12,431,554 | 3,833,136 | 16,607,717 | 4,176,163 | 3,570,269 | 3,576,140 | 3,582,304 | 3,588,778 |
| Other Taxes | 12,493,372 | 12,499,302 | 4,004,535 | 11,332,725 | (1,166,577) | 11,559,380 | 11,790,567 | 12,026,379 | 12,266,906 |
| Property Tax | 34,926,746 | 44,433,902 | 22,849,844 | 43,109,188 | (1,324,714) | 43,109,188 | 43,109,188 | 43,109,188 | 43,109,188 |
| Sales Tax | 323,325,210 | 337,414,507 | 168,726,256 | 336,317,941 | (1,096,566) | 334,163,639 | 342,131,776 | 350,089,914 | 365,098,051 |
| Total Operating Revenue | 597,604,718 | 636,251,432 | 320,750,790 | 638,039,469 | 1,788,037 | 621,848,924 | 636,687,623 | 652,361,145 | 674,872,268 |
| Operating Expenditures | | | | | | | | | |
| Personal Services | 363,985,656 | 387,093,245 | 196,762,273 | 395,550,707 | (8,457,462) | 402,061,659 | 409,322,571 | 417,610,727 | 425,621,914 |
| Other Expenditures | 245,388,839 | 224,227,441 | 95,482,069 | 213,277,192 | 10,950,249 | 176,989,453 | 177,046,666 | 189,862,757 | 177,062,766 |
| Total Operating Expenditure | 609,374,496 | 611,320,686 | 292,244,341 | 608,827,899 | 2,492,787 | 579,051,112 | 586,369,237 | 607,473,484 | 602,684,680 |
| Other Financing Uses | 80,665,987 | 77,761,871 | 60,324,220 | 76,967,045 | 794,827 | 66,890,010 | 67,393,496 | 70,333,190 | 38,410,191 |
| Total Cash Obligations | 690,040,483 | 689,082,557 | 352,568,561 | 685,794,944 | 3,287,614 | 645,941,122 | 653,762,733 | 677,806,674 | 641,094,871 |
| Ending Cash Balance | 182,500,422 | 129,669,297 | 150,682,651 | 134,744,948 | 5,075,651 | 110,652,750 | 93,577,640 | 68,132,111 | 101,909,508 |
| <i>Cash Reserve Requirement</i> | <i>147,204,425</i> | <i>145,044,130</i> | <i>145,044,130</i> | <i>145,044,130</i> | | | | | |

Cuyahoga County
2025-2029 Budget/Forecast Analysis (2nd Quarter)
General Fund by Department

| General Fund | 2024 Actual | 2025 Current Budget | 2025 YTD Actual | 2025 Total Projection | 2025 Budget Variance | 2026 Total Projection | 2027 Total Projection | 2028 Total Projection | 2029 Total Projection |
|--|--------------------|---------------------------|-----------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| County Executive Agencies | | | | | | | | | |
| Clerk of Courts | 9,178,366 | 10,409,739 | 5,160,072 | 10,205,261 | 204,478 | 10,728,468 | 10,854,541 | 10,983,001 | 11,113,907 |
| County Executive | 3,815,175 | 3,904,931 | 1,963,165 | 3,751,126 | 153,804 | 3,603,915 | 3,686,436 | 3,770,571 | 3,856,350 |
| Economic Development | 4,433,881 | 6,404,700 | 2,437,083 | 6,395,520 | 9,180 | 6,444,383 | 6,494,193 | 6,544,974 | 6,596,745 |
| Fiscal | 106,488,559 | 73,808,356 | 31,874,477 | 72,934,384 | 873,972 | 41,066,696 | 41,363,687 | 41,698,183 | 42,023,890 |
| Housing & Community Developpr | 339,189 | 814,544 | 277,933 | 527,630 | 286,914 | 527,630 | 527,630 | 527,630 | 527,630 |
| Human Resources | 5,441,985 | 7,731,394 | 3,472,584 | 8,022,794 | (291,400) | 8,178,543 | 8,337,313 | 8,499,172 | 8,664,188 |
| Information Technology | 27,403,328 | 29,094,802 | 15,533,708 | 28,840,915 | 253,887 | 29,084,324 | 29,474,643 | 29,822,262 | 30,175,658 |
| Innovation and Performance | 864,810 | 736,498 | 314,942 | 691,076 | 45,422 | 696,072 | 710,519 | 725,249 | 740,269 |
| Law Department | 5,663,909 | 6,071,945 | 3,420,337 | 5,982,074 | 89,871 | 6,051,509 | 6,122,301 | 6,194,476 | 6,268,070 |
| Medical Examiner | 18,386,051 | 20,718,283 | 10,330,339 | 20,450,437 | 267,846 | 20,495,104 | 20,797,676 | 21,106,114 | 21,419,675 |
| Public Safety & Justice Services | 2,627,049 | 2,584,159 | 1,117,025 | 2,699,422 | (115,263) | 2,649,147 | 2,701,838 | 2,755,549 | 2,810,313 |
| Public Works | 10,681,248 | 20,861,271 | 5,575,923 | 14,266,472 | 6,594,799 | 11,266,542 | 11,292,651 | 11,319,269 | 11,346,411 |
| Sheriff | 177,086,281 | 177,317,576 | 88,202,863 | 186,625,270 | (9,307,694) | 188,277,284 | 190,248,633 | 192,257,601 | 194,304,613 |
| Total County Executive Agencies | 372,409,832 | 360,458,197 | 169,680,450 | 361,392,381 | (934,185) | 329,069,617 | 332,612,061 | 336,204,051 | 339,847,719 |
| Elected Officials | | | | | | | | | |
| Common Pleas | 64,766,864 | 69,481,018 | 34,691,028 | 69,033,470 | 447,548 | 69,861,061 | 70,708,041 | 71,571,284 | 72,451,202 |
| County Council | 2,550,158 | 2,692,292 | 1,365,707 | 2,357,281 | 335,012 | 2,406,594 | 2,456,863 | 2,508,103 | 2,560,343 |
| Court of Appeals | 1,018,450 | 854,782 | 533,920 | 826,956 | 27,826 | 1,145,466 | 1,145,466 | 1,145,466 | 1,145,466 |
| Domestic Relations | 11,055,626 | 11,541,692 | 5,726,077 | 10,899,661 | 642,031 | 12,044,456 | 12,269,941 | 12,494,080 | 12,722,576 |
| Juvenile Court | 48,027,402 | 47,052,839 | 24,860,788 | 49,076,564 | (2,023,725) | 48,785,226 | 49,726,447 | 63,485,953 | 51,664,173 |
| Probate Court | 8,176,111 | 8,412,879 | 4,297,577 | 8,540,728 | (127,849) | 8,681,081 | 8,858,794 | 9,039,947 | 9,224,621 |
| Prosecutor | 48,372,268 | 52,975,736 | 26,047,173 | 51,980,067 | 995,669 | 53,766,300 | 54,849,148 | 55,953,079 | 57,078,585 |
| Total Elected Officials | 183,966,879 | 193,011,238 | 97,522,271 | 192,714,727 | 296,511 | 196,690,184 | 200,014,700 | 216,197,912 | 206,846,966 |
| Boards and Commissions | | | | | | | | | |
| Board of Elections | 20,010,570 | 22,237,548 | 8,670,813 | 21,431,322 | 806,226 | 19,462,177 | 19,269,813 | 19,941,504 | 20,190,187 |
| Inspector General | 1,101,130 | 1,213,871 | 612,538 | 1,175,149 | 38,722 | 1,200,671 | 1,225,403 | 1,251,888 | 1,278,478 |
| Internal Audit | 801,919 | 863,598 | 442,884 | 836,132 | 27,466 | 853,982 | 872,184 | 890,742 | 909,664 |
| Personnel Review Commission | 2,415,684 | 2,627,309 | 1,243,705 | 2,525,758 | 101,551 | 2,575,025 | 2,626,270 | 2,678,517 | 2,731,784 |
| Planning Commission | 2,207,786 | 2,256,979 | 1,221,181 | 2,451,577 | (194,598) | 2,489,455 | 2,545,226 | 2,602,087 | 2,660,058 |
| Public Defender | 18,493,929 | 19,586,960 | 9,689,648 | 19,361,941 | 225,019 | 19,756,806 | 20,159,342 | 20,569,720 | 20,988,114 |
| Soldiers and Sailors Monument | 263,014 | 222,485 | 106,370 | 215,937 | 6,548 | 219,651 | 223,439 | 227,300 | 231,235 |
| Veterans Service Commission | 7,703,753 | 8,842,501 | 3,054,481 | 6,722,975 | 2,119,526 | 6,733,544 | 6,820,799 | 6,909,763 | 7,000,475 |
| Total Board and Commissions | 52,997,785 | 57,851,251 | 25,041,620 | 54,720,791 | 3,130,460 | 53,291,311 | 53,742,476 | 55,071,521 | 55,989,995 |
| Total General Fund | 609,374,496 | 611,320,686 | 292,244,341 | 608,827,899 | 2,492,787 | 579,051,112 | 586,369,237 | 607,473,484 | 602,684,680 |

Cuyahoga County
2025-2029 Budget/Forecast Analysis (2nd Quarter)
General Fund Subsidies

| Subsidy | 2024 Actual | 2025 Current Budget | 2025 YTD Actual | 2025 Total Projection | 2025 Budget Variance | 2026 Total Projection | 2027 Total Projection | 2028 Total Projection | 2029 Total Projection |
|--|-------------------|---------------------------|-----------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Gateway Arena | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Brownfield Debt Service | 1,098,854 | 1,185,828 | 1,185,828 | 1,185,828 | 0 | 1,185,828 | 1,177,134 | 1,777,567 | 1,186,280 |
| Shaker Square Series 2000A | 160,778 | 152,600 | 152,600 | 152,600 | 0 | 152,600 | 45,197 | 51,381 | 42,256 |
| Community Redevelopment Debt Service | 266,072 | 273,594 | 273,594 | 273,594 | 0 | 273,594 | 274,275 | 273,334 | 275,518 |
| Medical Mart 2010 | 26,268,538 | 26,279,550 | 26,279,550 | 26,279,550 | 0 | 26,279,550 | 26,777,550 | 9,112,050 | 0 |
| County Hotel Debt | 10,140,538 | 10,062,822 | 10,062,822 | 10,062,822 | 0 | 10,062,822 | 9,963,389 | 9,911,039 | 9,844,246 |
| Western Reserve | 4,609,740 | 4,663,115 | 4,663,115 | 4,663,115 | 0 | 0 | 0 | 0 | 0 |
| Medical Mart Refunding | 679,000 | 681,900 | 681,900 | 681,900 | 0 | 681,900 | 679,650 | 20,682,400 | 0 |
| Convention Center 2022A | 2,302,602 | 2,551,119 | 2,551,119 | 2,551,119 | 0 | 2,551,119 | 2,327,919 | 2,322,819 | 2,318,818 |
| 2017 Sales Tax Bonds | 0 | 1,500,000 | 1,500,000 | 1,500,000 | 0 | 1,500,000 | 1,907,100 | 1,921,750 | 421,750 |
| Progressive Field Lease Agreement | 2,557,500 | 2,550,000 | 2,550,000 | 2,550,000 | 0 | 2,550,000 | 2,550,000 | 2,550,000 | 2,550,000 |
| Centralized Custodial | 4,200,000 | 4,200,000 | 0 | 4,200,000 | 0 | 4,200,000 | 4,200,000 | 4,200,000 | 4,200,000 |
| Emergency Management | 859,586 | 879,576 | 0 | 879,576 | 0 | 879,576 | 901,565 | 924,104 | 947,207 |
| Cuyahoga Reg Info System | 225,465 | 225,465 | 0 | 0 | 225,465 | 0 | 0 | 0 | 0 |
| Capital Improvements-Facilities | 10,000,000 | 10,000,000 | 0 | 10,000,000 | 0 | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 |
| Dog & Kennel | 913,000 | 1,703,248 | 0 | 1,613,248 | 90,000 | 1,613,248 | 1,613,248 | 1,613,248 | 1,613,248 |
| Soil & Water Conservation | 175,000 | 150,000 | 150,000 | 150,000 | 0 | 150,000 | 150,000 | 150,000 | 150,000 |
| Public Utility (Microgrid) | 175,000 | 175,000 | 175,000 | 175,000 | 0 | 175,000 | 175,000 | 175,000 | 175,000 |
| Challenge Loan Program | 250,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27th Pay Reserve | 802,358 | 818,405 | 818,405 | 818,405 | 0 | 834,773 | 851,469 | 868,498 | 885,868 |
| 911 Consolidation Shared Service Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cash Transfers: | | | | | | | | | |
| Healthy Urban Tree Canopy | 950,000 | 950,000 | 950,000 | 950,000 | 0 | 0 | 0 | 0 | 0 |
| Maintenance Garage | 202,350 | 0 | 370,638 | 370,638 | (370,638) | 0 | 0 | 0 | 0 |
| Veterans Service Fund | 1,124,307 | 559,650 | 559,650 | 559,650 | 0 | 0 | 0 | 0 | 0 |
| Veterans Services Building | 500,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Economic Development | 3,800,000 | 3,800,000 | 3,000,000 | 3,000,000 | 800,000 | 3,800,000 | 3,800,000 | 3,800,000 | 3,800,000 |
| Community Development Supplemental Grant | 3,594,589 | 1,500,000 | 1,500,000 | 1,500,000 | 0 | 0 | 0 | 0 | 0 |
| General Obligation Bond Anticipation Notes | 0 | 2,850,000 | 2,850,000 | 2,850,000 | 0 | 0 | 0 | 0 | 0 |
| RTA Bus Pass | 200,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sustainability Projects Fund | 40,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| VAWA Grant | 6,408 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Domestic Relations (Families First Grant) | 2,035 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| IT Capital | 2,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sheriff's Jail Management System | 693,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Juvenile Court's Case Management System | 1,868,667 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Planning Commission (Tow Path Engineering Grant) | 0 | 50,000 | 50,000 | 50,000 | 0 | 0 | 0 | 0 | 0 |
| Total General Fund Subsidies | 80,665,987 | 77,761,872 | 60,324,221 | 76,967,045 | 744,827 | 66,890,010 | 67,393,496 | 70,333,190 | 38,410,191 |

Cuyahoga County
2025-2029 Budget/Forecast Analysis (2nd Quarter)
Health and Human Services Levy Fund Analysis

| Health & Human Services Levy Fund | 2024 Actual | 2025 Current Budget | 2025 YTD Actual | 2025 Total Projection | 2025 Budget Variance | 2026 Total Projection | 2027 Total Projection | 2028 Total Projection | 2029 Total Projection |
|-------------------------------------|--------------------|---------------------------|-----------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Beginning Balance | 39,594,966 | 41,061,637 | 41,061,637 | 41,061,637 | 0 | 17,635,937 | (5,323,282) | (32,244,186) | (62,889,881) |
| Operating Revenue | | | | | | | | | |
| Intergovernmental | 16,207,867 | 16,065,670 | 7,748,274 | 15,118,685 | (946,985) | 15,118,685 | 15,118,685 | 15,118,685 | 15,118,685 |
| Other Revenue | 0 | 1,182,803 | 1,182,803 | 1,182,803 | 0 | 0 | 0 | 0 | 0 |
| Property Tax | 269,990,743 | 268,906,701 | 143,253,978 | 265,259,586 | (3,647,115) | 265,259,586 | 265,259,586 | 265,259,586 | 265,259,586 |
| Total Operating Revenue | 286,198,610 | 286,155,174 | 152,185,055 | 281,561,074 | (4,594,100) | 280,378,271 | 280,378,271 | 280,378,271 | 280,378,271 |
| Operating Expenditures | | | | | | | | | |
| Personal Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Expenditures | 4,167,987 | 4,165,004 | 2,209,988 | 3,959,289 | 205,715 | 3,959,289 | 3,959,289 | 3,959,289 | 3,959,289 |
| Total Operating Expenditures | 4,167,987 | 4,165,004 | 2,209,988 | 3,959,289 | 205,715 | 3,959,289 | 3,959,289 | 3,959,289 | 3,959,289 |
| Other Financing Uses | 280,563,952 | 284,678,908 | 161,890,900 | 301,027,485 | (16,348,577) | 299,378,201 | 303,339,886 | 307,064,677 | 310,889,235 |
| Total Cash Obligations | 284,731,939 | 288,843,912 | 164,100,888 | 304,986,774 | (16,142,862) | 303,337,490 | 307,299,175 | 311,023,966 | 314,848,524 |
| Ending Cash Balance | 41,061,637 | 38,372,899 | 29,145,803 | 17,635,937 | (20,736,962) | (5,323,282) | (32,244,186) | (62,889,881) | (97,360,134) |
| <i>Cash Reserve Requirement</i> | <i>27,346,437</i> | <i>28,473,194</i> | <i>28,473,194</i> | <i>28,473,194</i> | | | | | |

Cuyahoga County
2025-2029 Budget/Forecast Analysis (2nd Quarter)
Health and Human Services Levy Subsidies

| | 2024 | 2025 | 2025 | 2025 | 2025 | 2026 | 2027 | 2028 | 2029 |
|----------------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| HHS Levy Subsidy | Actual | Current Budget | YTD Actual | Total Projection | Budget Variance | Total Projection | Total Projection | Total Projection | Total Projection |
| HHS Levy Revenue | | | | | | | | | |
| HHS 4.8 Mill Levy | 138,424,999 | 137,533,997 | 73,095,351 | 136,024,420 | (1,509,577) | 136,024,420 | 136,024,420 | 136,024,420 | 136,024,420 |
| HHS 4.7 Mill Levy | 147,773,611 | 147,438,374 | 77,906,900 | 144,353,852 | (3,084,522) | 144,353,852 | 144,353,852 | 144,353,852 | 144,353,852 |
| Total HHS Levy Revenue | 286,198,610 | 284,972,371 | 151,002,252 | 280,378,272 | (4,594,099) | 280,378,272 | 280,378,272 | 280,378,272 | 280,378,272 |
| HHS Levy Subsidies | | | | | | | | | |
| ADAMHS | 41,000,000 | 41,000,000 | 20,500,000 | 41,000,000 | 0 | 41,000,000 | 41,000,000 | 41,000,000 | 41,000,000 |
| Common Pleas-Juvenile Division | 17,193,170 | 22,143,295 | 11,071,648 | 18,797,611 | 3,345,684 | 22,479,097 | 22,829,212 | 23,186,098 | 23,549,915 |
| Common Pleas-TASC | 987,471 | 1,220,659 | 610,330 | 1,230,804 | (10,145) | 1,298,037 | 1,351,472 | 1,405,943 | 1,461,475 |
| Family Justice Center | 234,945 | 411,159 | 205,580 | 448,109 | (36,950) | 441,389 | 446,821 | 452,356 | 458,000 |
| HHS Administration | 7,478,603 | 4,385,246 | 2,192,623 | 5,551,923 | (1,166,677) | 4,626,435 | 4,880,888 | 5,149,337 | 5,432,551 |
| HHS CJFS | 11,545,396 | 10,176,761 | 4,347,819 | 15,371,722 | (5,194,961) | 15,577,348 | 16,843,421 | 17,947,632 | 19,072,999 |
| HHS CSEA | 4,976,251 | 7,746,229 | 6,355,464 | 7,748,626 | (2,397) | 6,880,740 | 7,196,396 | 7,518,043 | 7,845,828 |
| HHS DCFS | 95,584,189 | 89,345,763 | 44,672,882 | 103,494,656 | (14,148,893) | 101,817,319 | 102,937,834 | 104,079,758 | 105,243,601 |
| HHS DSAS | 26,101,606 | 27,672,602 | 13,836,301 | 29,632,589 | (1,959,987) | 26,914,399 | 27,310,035 | 27,631,939 | 27,960,246 |
| HHS Early Childhood | 17,057,884 | 18,466,354 | 9,233,177 | 17,339,506 | 1,126,848 | 17,533,307 | 17,586,424 | 17,604,226 | 17,640,725 |
| HHS FCFC | 4,649,769 | 5,371,607 | 2,685,804 | 5,051,656 | 319,951 | 4,741,903 | 4,772,888 | 4,804,474 | 4,836,677 |
| HHS Homeless | 12,732,254 | 14,985,309 | 7,492,655 | 14,224,000 | 761,309 | 15,033,617 | 15,070,523 | 15,089,989 | 15,109,845 |
| HHS Other Programs | 194,046 | 204,264 | 102,132 | 192,986 | 11,278 | 205,855 | 205,855 | 205,855 | 205,855 |
| HHS Re-Entry | 1,983,888 | 3,124,825 | 1,562,413 | 2,413,702 | 711,123 | 2,482,146 | 2,504,370 | 2,527,029 | 2,550,133 |
| MetroHealth | 35,000,000 | 35,000,000 | 35,000,000 | 35,000,000 | 0 | 35,000,000 | 35,000,000 | 35,000,000 | 35,000,000 |
| Ohio State Extension | 222,300 | 222,300 | 222,300 | 222,300 | 0 | 222,300 | 222,300 | 222,300 | 222,300 |
| Public Safety-Witness Victims | 2,232,950 | 2,805,517 | 1,402,759 | 2,910,277 | (104,760) | 2,719,351 | 2,768,390 | 2,818,380 | 2,869,341 |
| Workforce Development | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27th Pay Reserve | 389,233 | 397,018 | 397,018 | 397,018 | 0 | 404,958 | 413,057 | 421,318 | 429,744 |
| Total HHS Levy Subsidies | 280,563,952 | 284,678,908 | 161,890,900 | 301,027,485 | (16,348,577) | 299,378,201 | 303,339,886 | 307,064,677 | 310,889,235 |
| Operating Surplus/Deficit | 5,634,658 | 293,463 | (10,888,649) | (20,649,213) | 11,754,478 | (18,999,929) | (22,961,614) | (26,686,405) | (30,510,963) |

Cuyahoga County
2025-2029 Budget/Forecast Analysis (2nd Quarter)
All Funds

| All Funds | 2024 Actual | 2025 Current Budget | 2025 YTD Actual | 2025 Total Projection | 2025 Budget Variance | 2026 Total Projection | 2027 Total Projection | 2028 Total Projection | 2029 Total Projection |
|-------------------------------------|----------------------|---------------------------|-----------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Beginning Balance | 1,068,481,576 | 921,667,766 | 921,667,766 | 921,667,766 | 0 | 690,408,179 | 545,281,124 | 410,510,667 | 268,185,090 |
| Operating Revenue | | | | | | | | | |
| Charges for Services | 357,318,301 | 377,411,759 | 201,975,897 | 403,073,660 | 25,661,901 | 412,735,628 | 423,581,405 | 435,319,673 | 446,894,295 |
| Fines & Forfeitures | 12,291,846 | 16,704,091 | 6,786,317 | 19,611,735 | 2,907,644 | 18,057,910 | 18,736,394 | 19,448,798 | 20,196,825 |
| Interest Earnings | 44,744,882 | 39,064,947 | 19,898,146 | 29,928,434 | (9,136,513) | 30,479,137 | 31,040,854 | 31,613,806 | 32,198,217 |
| Intergovernmental | 492,349,331 | 465,906,766 | 238,790,342 | 474,660,105 | 8,753,339 | 435,255,182 | 436,060,950 | 434,899,778 | 437,721,157 |
| Licenses & Permits | 2,111,802 | 1,479,382 | 749,382 | 1,412,000 | (67,382) | 1,415,521 | 1,419,218 | 1,423,099 | 1,427,174 |
| Other Revenue | 35,264,519 | 23,860,221 | 9,847,976 | 27,971,990 | 4,111,769 | 14,937,738 | 14,943,609 | 14,949,773 | 14,956,247 |
| Other Taxes | 91,855,537 | 91,649,054 | 42,668,100 | 68,957,014 | (22,692,040) | 69,183,669 | 69,414,856 | 69,650,668 | 69,891,195 |
| Property Tax | 417,595,741 | 441,536,820 | 227,360,993 | 425,306,197 | (16,230,623) | 425,306,197 | 425,306,197 | 425,306,197 | 425,306,197 |
| Sales Tax | 333,983,591 | 342,445,119 | 170,472,703 | 340,735,135 | (1,709,984) | 344,381,583 | 352,349,720 | 358,807,608 | 366,754,495 |
| Total Operating Revenue | 1,787,515,550 | 1,800,058,159 | 918,549,858 | 1,791,656,270 | (8,401,889) | 1,751,752,565 | 1,772,853,203 | 1,791,419,400 | 1,815,345,802 |
| Operating Expenditures | | | | | | | | | |
| Personal Services | 731,333,861 | 783,476,405 | 393,482,073 | 778,501,036 | 4,975,369 | 784,332,422 | 798,257,766 | 813,320,166 | 828,236,285 |
| Other Expenditures | 1,202,995,498 | 1,337,842,121 | 600,159,533 | 1,244,414,822 | 93,427,300 | 1,112,547,198 | 1,109,365,894 | 1,120,424,811 | 1,108,797,968 |
| Total Operating Expenditures | 1,934,329,359 | 2,121,318,527 | 993,641,606 | 2,022,915,858 | 98,402,669 | 1,896,879,620 | 1,907,623,660 | 1,933,744,977 | 1,937,034,253 |
| Total Cash Obligations | 1,934,329,359 | 2,121,318,527 | 993,641,606 | 2,022,915,858 | 98,402,669 | 1,896,879,620 | 1,907,623,660 | 1,933,744,977 | 1,937,034,253 |
| Ending Cash Balance | 921,667,766 | 600,407,399 | 846,576,018 | 690,408,179 | 90,000,780 | 545,281,124 | 410,510,667 | 268,185,090 | 146,496,640 |

Cuyahoga County
2025-2029 Budget/Forecast Analysis (2nd Quarter)
All Funds by Department

| | 2024 | 2025 | 2025 | 2025 | 2025 | 2026 | 2027 | 2028 | 2029 |
|--|----------------------|----------------------|--------------------|----------------------|-------------------|----------------------|----------------------|----------------------|----------------------|
| All Funds | Actual | Current Budget | YTD Actual | Total Projection | Budget Variance | Total Projection | Total Projection | Total Projection | Total Projection |
| County Executive Agencies | | | | | | | | | |
| Executive | 13,653,983 | 17,276,388 | 7,681,109 | 16,685,903 | 590,484 | 16,419,415 | 16,509,945 | 16,602,248 | 16,696,353 |
| Clerk of Courts | 9,178,366 | 10,409,739 | 5,160,072 | 10,205,261 | 204,478 | 10,728,468 | 10,854,541 | 10,983,001 | 11,113,907 |
| Development | 11,115,864 | 15,295,875 | 4,341,943 | 14,716,951 | 578,924 | 14,765,814 | 14,815,624 | 14,866,405 | 14,918,176 |
| Fiscal | 302,087,928 | 312,815,227 | 144,919,639 | 302,000,184 | 10,815,042 | 266,382,981 | 266,872,406 | 267,104,972 | 267,928,575 |
| Health and Human Services | 405,097,867 | 428,182,359 | 219,347,172 | 436,274,305 | (8,091,946) | 435,071,441 | 438,183,523 | 441,055,963 | 444,340,269 |
| Housing & Community Developme | 23,772,109 | 35,937,311 | 11,873,244 | 24,563,131 | 11,374,180 | 13,860,913 | 13,860,913 | 13,860,913 | 13,860,913 |
| Human Resources | 152,487,483 | 157,936,896 | 84,891,502 | 161,145,148 | (3,208,252) | 161,338,672 | 161,527,837 | 161,724,777 | 161,925,558 |
| Information Technology | 30,327,421 | 34,511,996 | 17,542,140 | 30,863,641 | 3,648,355 | 30,935,039 | 31,346,661 | 31,715,996 | 32,091,533 |
| Innovation | 864,810 | 792,638 | 314,942 | 691,076 | 101,562 | 696,072 | 710,519 | 725,249 | 740,269 |
| Law Department | 5,663,909 | 6,071,945 | 3,420,337 | 5,982,074 | 89,871 | 6,051,509 | 6,122,301 | 6,194,476 | 6,268,070 |
| Medical Examiner | 19,829,137 | 22,395,179 | 10,670,918 | 21,952,341 | 442,837 | 20,977,644 | 21,280,891 | 21,590,018 | 21,904,281 |
| Public Safety & Justice Serv. | 12,083,842 | 19,107,393 | 7,481,087 | 19,666,685 | (559,292) | 19,421,107 | 19,706,867 | 19,878,884 | 20,054,252 |
| Public Works | 140,670,935 | 164,973,820 | 77,443,556 | 119,151,033 | 45,822,787 | 67,962,440 | 68,601,200 | 69,170,081 | 69,749,834 |
| Public Works-County Airport | 1,869,481 | 1,442,185 | 274,810 | 1,390,919 | 51,266 | 1,404,961 | 1,419,262 | 1,433,837 | 1,448,688 |
| Public Works-Road & Bridge | 23,684,367 | 31,078,254 | 11,239,204 | 26,608,169 | 4,470,085 | 24,451,951 | 24,708,060 | 24,969,135 | 25,235,286 |
| Public Works-Sanitary Eng. | 26,727,684 | 35,634,747 | 15,527,474 | 30,038,989 | 5,595,758 | 29,206,131 | 29,468,994 | 29,736,858 | 30,009,849 |
| Sheriff | 197,054,098 | 198,658,620 | 99,462,904 | 207,907,220 | (9,248,601) | 209,126,600 | 211,305,633 | 213,159,566 | 215,422,254 |
| Total County Executive Agencies | 1,376,169,284 | 1,492,520,570 | 721,592,053 | 1,429,843,032 | 62,677,538 | 1,328,801,158 | 1,337,295,177 | 1,344,772,379 | 1,353,708,067 |
| Elected Officials | | | | | | | | | |
| Common Pleas Court | 78,325,521 | 107,211,588 | 40,076,194 | 101,254,699 | 5,956,889 | 81,253,095 | 80,662,941 | 81,599,697 | 82,554,562 |
| Community Based Correction Bd | 4,947,634 | 5,140,216 | 2,924,625 | 4,382,875 | 757,341 | 4,382,875 | 4,382,875 | 4,382,875 | 4,382,875 |
| County Council | 2,550,158 | 2,692,292 | 1,365,707 | 2,357,281 | 335,012 | 2,406,594 | 2,456,863 | 2,508,103 | 2,560,343 |
| Court of Appeals | 1,018,450 | 854,782 | 533,920 | 826,956 | 27,826 | 1,145,466 | 1,145,466 | 1,145,466 | 1,145,466 |
| Domestic Relations Court | 11,227,127 | 11,740,434 | 5,772,393 | 11,064,836 | 675,598 | 12,209,842 | 12,435,327 | 12,659,466 | 12,887,962 |
| Juvenile Court | 77,507,378 | 87,464,899 | 40,913,624 | 78,080,536 | 9,384,363 | 79,570,046 | 80,861,838 | 94,978,710 | 83,521,232 |
| Probate Court | 9,001,588 | 9,563,993 | 4,850,627 | 9,383,265 | 180,728 | 9,524,742 | 9,702,455 | 9,883,608 | 10,068,282 |
| Prosecutor | 55,402,791 | 63,567,070 | 29,918,697 | 63,140,614 | 426,455 | 65,018,905 | 66,195,590 | 66,586,978 | 68,618,205 |
| Total Elected Officials | 239,980,648 | 288,235,273 | 126,355,786 | 270,491,062 | 17,744,211 | 255,511,565 | 257,843,355 | 273,744,903 | 265,738,927 |
| Boards and Commissions | | | | | | | | | |
| ADAMHS Board | 86,767,433 | 90,896,959 | 39,577,334 | 85,012,557 | 5,884,402 | 81,982,706 | 80,148,287 | 80,236,522 | 80,326,450 |
| Board of Develop. Disabilities | 158,363,911 | 180,306,086 | 76,253,052 | 172,202,338 | 8,103,748 | 166,513,354 | 167,681,368 | 168,872,201 | 170,086,353 |
| Board of Elections | 20,196,007 | 22,470,830 | 8,718,634 | 21,722,533 | 748,297 | 19,753,388 | 19,561,024 | 20,232,715 | 20,481,398 |
| Board of Revision | 2,633,473 | 3,259,409 | 1,765,470 | 2,922,490 | 336,919 | 2,967,949 | 3,014,282 | 3,061,509 | 3,109,650 |
| Inspector General | 1,156,478 | 1,235,810 | 623,243 | 1,232,275 | 3,535 | 1,258,397 | 1,282,983 | 1,309,614 | 1,336,204 |
| Internal Audit | 801,919 | 863,598 | 442,884 | 836,132 | 27,466 | 853,982 | 872,184 | 890,742 | 909,664 |
| Law Library | 410,663 | 500,512 | 204,098 | 336,454 | 164,058 | 285,172 | 292,319 | 297,883 | 303,553 |
| Personnel Review Commission | 2,415,684 | 2,627,309 | 1,243,705 | 2,525,758 | 101,551 | 2,575,025 | 2,626,270 | 2,678,517 | 2,731,784 |
| Planning Commission | 2,892,906 | 4,051,684 | 1,742,793 | 4,094,801 | (43,117) | 4,132,679 | 4,188,450 | 4,245,311 | 4,303,282 |
| Public Defender | 21,231,565 | 22,736,826 | 11,066,190 | 22,355,235 | 381,591 | 22,838,127 | 23,301,539 | 23,773,983 | 24,255,652 |
| Soldiers and Sailors Monument | 263,256 | 225,285 | 106,373 | 215,937 | 9,348 | 219,651 | 223,439 | 227,300 | 231,235 |
| Solid Waste Management Dist. | 2,425,125 | 2,545,874 | 906,104 | 2,402,279 | 143,595 | 2,452,922 | 2,472,184 | 2,491,635 | 2,511,559 |
| Veterans Service Commission | 7,703,753 | 8,842,501 | 3,054,481 | 6,722,975 | 2,119,526 | 6,733,544 | 6,820,799 | 6,909,763 | 7,000,475 |
| Workforce Development | 10,917,254 | 0 | (10,594) | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Board and Commissions | 318,179,427 | 340,562,684 | 145,693,767 | 322,581,764 | 17,980,920 | 312,566,896 | 312,485,128 | 315,227,695 | 317,587,259 |
| Total All Funds | 1,934,329,359 | 2,121,318,527 | 993,641,606 | 2,022,915,858 | 98,402,669 | 1,896,879,620 | 1,907,623,660 | 1,933,744,977 | 1,937,034,253 |

Cuyahoga County
2025-2029 Budget/Forecast Analysis (2nd Quarter)
Workforce by Department

| Department | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual | 2024-2025 Change |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------------|
| County Executive Agencies | | | | | | | | |
| Clerk of Courts | 97 | 92 | 89 | 79 | 82 | 90 | 92 | 2 |
| County Executive | 4 | 5 | 5 | 4 | 15 | 11 | 11 | 0 |
| County Executive - Communications | 8 | 7 | 6 | 4 | 6 | 7 | 8 | 1 |
| County Executive - Regional Collaboration | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 0 |
| County Executive - Sustainability | 3 | 3 | 2 | 3 | 5 | 4 | 5 | 1 |
| Development | 11 | 24 | 33 | 26 | 18 | 17 | 17 | 0 |
| Housing and Community Development | 0 | 0 | 0 | 0 | 10 | 10 | 10 | 0 |
| Fiscal Office | 247 | 239 | 241 | 223 | 230 | 219 | 212 | (7) |
| Fiscal Office - Real Estate Assessment | 70 | 91 | 89 | 78 | 96 | 86 | 98 | 12 |
| Fiscal Office - Treasury | 40 | 39 | 38 | 36 | 43 | 41 | 45 | 4 |
| HHS Administration | 13 | 11 | 9 | 50 | 59 | 65 | 71 | 6 |
| HHS Children & Family Services | 842 | 798 | 730 | 633 | 691 | 708 | 709 | 1 |
| HHS Cuyahoga Job & Family Services | 784 | 765 | 727 | 700 | 762 | 821 | 883 | 62 |
| HHS Cuyahoga Support Enforcement Agency | 284 | 265 | 248 | 252 | 251 | 233 | 235 | 2 |
| HHS Family & Children First Council | 8 | 8 | 8 | 7 | 9 | 10 | 10 | 0 |
| HHS Invest in Children | 10 | 10 | 12 | 8 | 11 | 10 | 11 | 1 |
| HHS Office of Homeless Services | 4 | 3 | 3 | 5 | 5 | 6 | 6 | 0 |
| HHS Office of Reentry | 7 | 5 | 5 | 5 | 4 | 8 | 7 | (1) |
| HHS Senior & Adult Services | 163 | 154 | 144 | 154 | 162 | 167 | 170 | 3 |
| Human Resources | 54 | 61 | 49 | 54 | 54 | 55 | 68 | 13 |
| Information Technology | 107 | 139 | 113 | 102 | 106 | 113 | 119 | 6 |
| Innovation and Performance | 5 | 4 | 6 | 4 | 4 | 4 | 4 | 0 |
| Law Department | 19 | 18 | 19 | 20 | 18 | 21 | 21 | 0 |
| Medical Examiner | 103 | 102 | 108 | 107 | 105 | 114 | 118 | 4 |
| Public Safety & Justice Services | 73 | 68 | 67 | 68 | 78 | 77 | 80 | 3 |
| Public Works - County Airport | 8 | 8 | 7 | 6 | 8 | 9 | 9 | 0 |
| Public Works - Dog Kennel | 17 | 17 | 16 | 17 | 16 | 18 | 21 | 3 |
| Public Works- Facilities Management | 576 | 549 | 534 | 322 | 337 | 333 | 336 | 3 |
| Public Works- Road and Bridge | 0 | 0 | 0 | 106 | 113 | 124 | 130 | 6 |
| Public Works- Sanitary Engineer | 0 | 0 | 0 | 131 | 127 | 138 | 143 | 5 |
| Sheriff | 1,330 | 1,279 | 1,083 | 1,077 | 1,162 | 1,170 | 1,183 | 13 |
| Total County Executive Agencies | 4,889 | 4,766 | 4,393 | 4,283 | 4,589 | 4,692 | 4,835 | 143 |
| Elected Officials | | | | | | | | |
| County Council | 21 | 21 | 21 | 22 | 22 | 22 | 22 | 0 |
| County Prosecutor | 382 | 368 | 384 | 421 | 415 | 436 | 454 | 18 |
| Court of Common Pleas | 495 | 493 | 469 | 486 | 480 | 487 | 502 | 15 |
| Domestic Relations Court | 89 | 89 | 86 | 85 | 86 | 85 | 86 | 1 |
| Juvenile Court | 536 | 516 | 486 | 475 | 481 | 509 | 526 | 17 |
| Probate Court | 78 | 76 | 75 | 76 | 74 | 75 | 78 | 3 |
| Total Elected Officials | 1,601 | 1,563 | 1,521 | 1,565 | 1,558 | 1,614 | 1,668 | 54 |
| Boards and Commissions | | | | | | | | |
| ADAMHS Board | 41 | 44 | 54 | 53 | 49 | 48 | 48 | 0 |
| Board of Developmental Disabilities | 1,007 | 551 | 521 | 570 | 587 | 570 | 561 | (9) |
| Board of Elections | 103 | 188 | 90 | 89 | 99 | 97 | 96 | (1) |
| Board of Revision | 24 | 21 | 20 | 23 | 19 | 19 | 22 | 3 |
| County Law Library Resource Board | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 1 |
| County Planning Commission | 16 | 15 | 18 | 18 | 18 | 21 | 21 | 0 |
| Department of Internal Audit | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 0 |
| Inspector General | 9 | 8 | 9 | 9 | 9 | 9 | 9 | 0 |
| Personnel Review Commission | 17 | 16 | 19 | 21 | 20 | 21 | 20 | (1) |
| Public Defender | 136 | 134 | 136 | 151 | 154 | 162 | 171 | 9 |
| Soil & Water Conservation | 12 | 12 | 14 | 15 | 18 | 18 | 19 | 1 |
| Soldiers' and Sailors' Monument | 4 | 3 | 3 | 3 | 5 | 5 | 5 | 0 |
| Solid Waste Management District | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 0 |
| Veterans Service Commission | 30 | 28 | 30 | 34 | 34 | 34 | 41 | 7 |
| Workforce Development | 11 | 11 | 10 | 10 | 11 | 0 | 0 | 0 |
| Total Boards and Commissions | 1,424 | 1,046 | 940 | 1,012 | 1,039 | 1,019 | 1,029 | 10 |
| Total | 7,914 | 7,375 | 6,854 | 6,860 | 7,186 | 7,325 | 7,532 | 207 |