



Cuyahoga County

Office of Budget and Management

2025 3rd Quarter Budget Update



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

2025 highlights (as of 3rd 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
- Dissolved the Consolidated Vehicle Procurement fund
- Accepted 2026 Tax Rates

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 \$43.8 million. This includes \$650.5 million in revenue and \$694.3 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 \$11.2 million.**

Total revenue is projected to total \$650.5 million in 2025, which is \$14.3 million or 2.2%, more than what was anticipated in the budget. **Total Expenditures are projected to total \$694.3 million**, which is \$2.8 million or 0.4% over 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 \$650.5 million. This is \$14.3 million or 2.2% more than was estimated in the budget. Larger surpluses are projected in Fines & Forfeitures, Intergovernmental, Other Revenue and Sales Taxes while larger deficits are projected in Charges for Services, Interest and Property Taxes. The sections below discuss the performance of each category of revenue to the County's General Operating Fund.

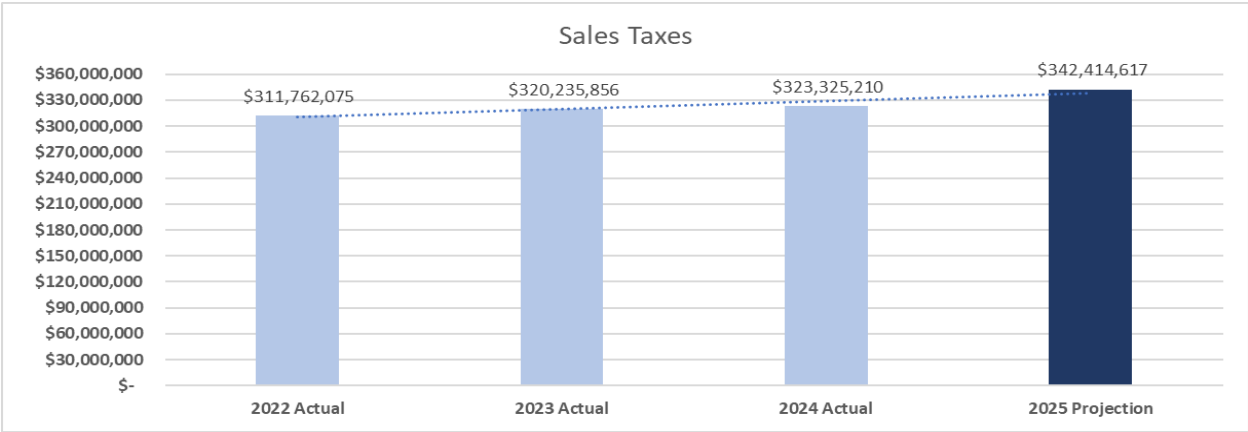
Revenue	2025 Budget	2025 Actual	2025 Projection	Budget Variance	% Variance
Property Tax	\$44,433,902	\$41,978,036	\$42,019,532	-\$2,414,370	-5.4%
Sales & Use	\$337,414,507	\$256,366,156	\$342,414,617	\$5,000,110	1.5%
Licenses & Permits	\$120,720	\$40,950	\$69,338	-\$51,382	-42.6%
Fines & Forfeitures	\$12,541,198	\$9,091,457	\$15,619,274	\$3,078,076	24.5%
Charges for Services	\$109,969,352	\$83,543,064	\$108,402,159	-\$1,567,193	-1.4%
Intergovernmental	\$71,445,986	\$63,488,552	\$80,788,890	\$9,342,904	13.1%
Other Revenue	\$24,930,856	\$12,861,571	\$29,556,647	\$4,625,791	18.6%
Interest Earnings	\$35,394,911	\$23,747,758	\$31,663,677	-\$3,731,234	-10.5%
Total	\$636,251,432	\$491,117,543	\$650,534,134	\$14,282,703	2.2%

Sales Tax

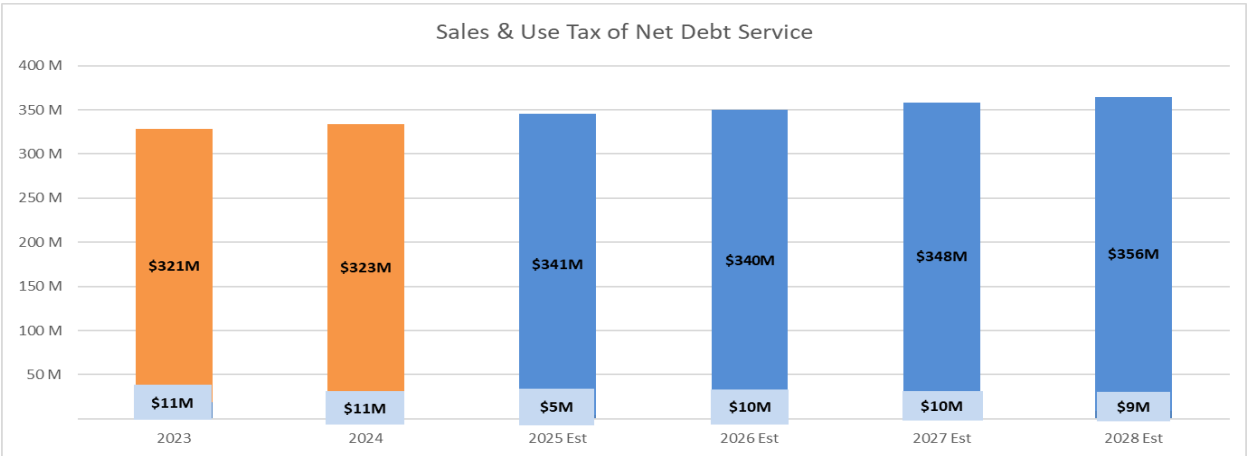
Gross Sales Tax revenue is projected to total \$346.8 million in 2025. This is \$4.4 million more than what was assumed in the 2025 budget and \$12.8 million or 3.8% more than 2024 (*Actual Sales Taxes collections through the October total \$285.6 million which is a 4.1% increase over the same period 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 \$342.4 million in 2025, which is approximately 53% of the fund’s total revenue (based on 3rd Quarter estimates). In previous years, Sales Tax represented more than 50% of total General Operating Fund revenue. The 2025 estimate is 1.5% more 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.



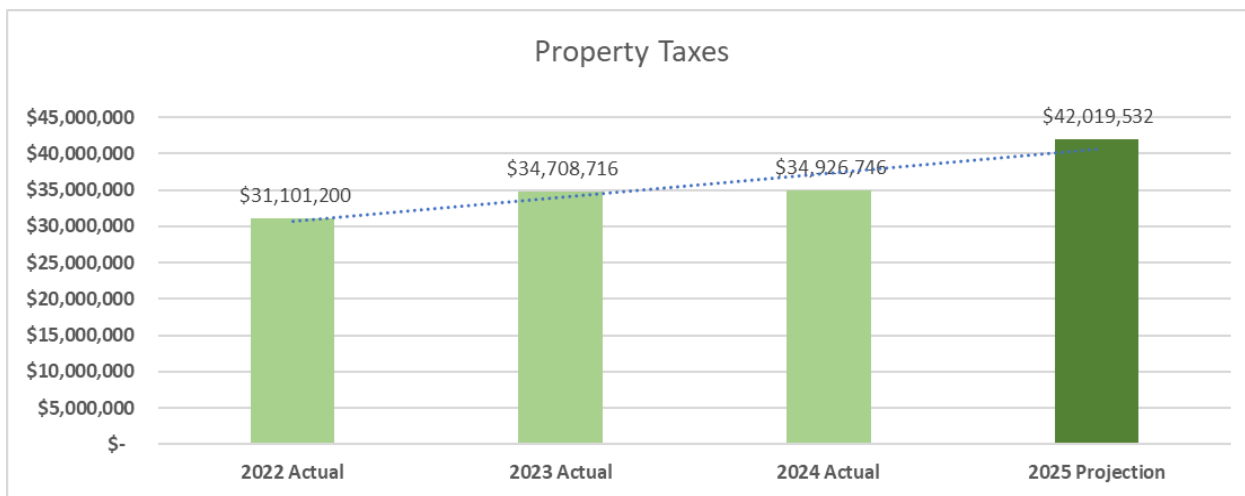
There are five outstanding debt issues that are backed by the County’s sales tax. As required by the terms of the Trust Indenture, and as supplemented for each issue, the County’s sales tax revenue is distributed from the State to the trustee for all the County’s Sales Tax Revenue Bonds. The trustee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

- **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.

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- **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

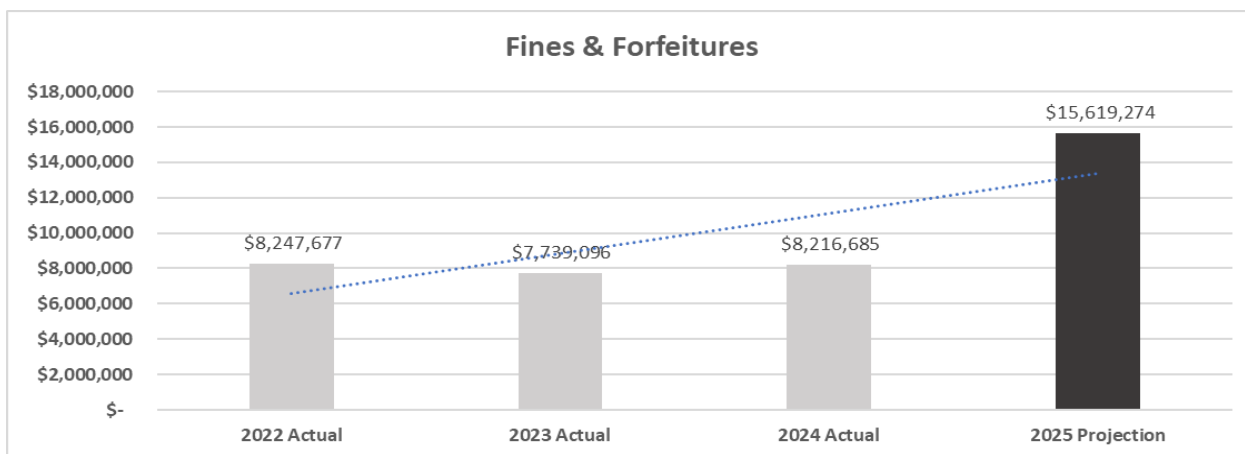
The County's Fiscal Office, through the County Treasurer, collects approximately \$3 billion annually in property tax revenue, the majority of which is distributed to school districts, libraries, and municipalities. Approximately 18% of total taxes collected are retained by the County, 6.0% of which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



Property Tax revenue to the General Fund is estimated to total \$42 million which is \$2.4 million or 5.4% 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 \$15.6 million, which is \$3.1 million or 24.5% 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.

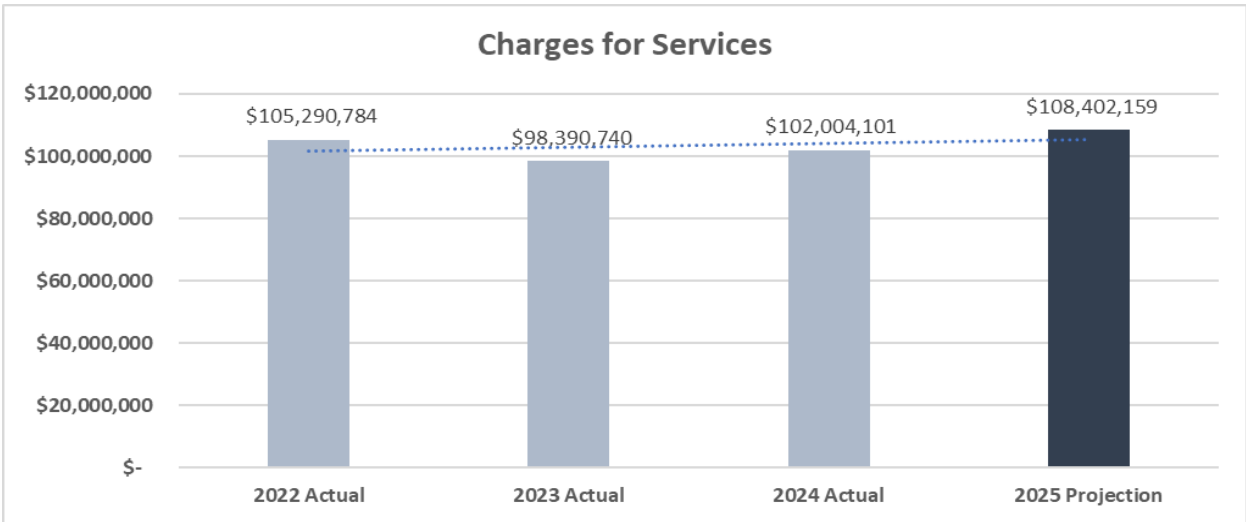


- **Court of Common Pleas** – Civil and Criminal filings totaled 17,629 through 2nd Quarter 2025, an 7.3% increase over the number of filings during the same period last year. Criminal filings decreased during this period by 8.1% (approximately 521 cases) compared to 2024, while Civil filings increased by 17.3% (approximately 1,723 cases) during the same time period.

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- **Domestic Relations Court** – Filings in the Domestic Relations Court have remained steady through the first nine months of the year, with **5,863 cases filed to date**. The Court is on track to reach 7,816 filings by year-end, exceeding the total filings recorded in 2024. To better support court users, the Court continues to leverage technology, including the Virtual Help Center, which provides 24/7 access to guided interviews through the court’s website and mobile app. Notably, new case filings in the Domestic Violence Department increased by 43.26% in the second quarter. This surge aligns with the upward trend anticipated earlier in the year, and growth is expected to continue through the remainder of 2025. During the third quarter, Domestic Violence filings rose an additional 9.4% compared to the second quarter. Over the past several years, new Domestic Violence filings have more than doubled compared to the department’s 13-year historical average. Families First Program (FFP) Launched in 2018 by Judge Tonya R. Jones with support from the ADAMHS Board, the Families First Program helps parents facing substance use or mental health challenges improve co-parenting during divorce. Through judicial oversight and access to treatment, counseling, and support services, FFP promotes recovery, stability, and healthy family relationships. Since its start, the program has helped over 35 families build sustainable co-parenting plans and lasting connections to community resources. The Navigation Services Department Help Center also remains highly active, assisting 7,049 individuals year-to-date, up from 4,663 at the end of the second quarter, a 51.16% increase. Additionally, the Court reports a 97.75% efficiency rate in post-decree case dispositions.
 - **Juvenile Court** – As of 3rd Quarter, the Clerk’s office processed 7,375 new official case filings. That is just nine more cases (3,366) than the total through the 3rd Quarter for 2024. Through 3rd quarter, the Detention Center had an average daily population of 112.2 youth, a significant decrease from 3rd quarter of 2024. Year-to-date abuse, dependency, and neglect filings increased in 3rd quarter. Year-to-date, 1,150 filings have been made compared to 956 through the 3rd quarter of 2024. Home Detention admissions for 2025 are similar to where we were at this point in 2024 (YTD 499 in 2024 to 485 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 2,140 in 2025 as compared with 2,561 for the same period in 2024.

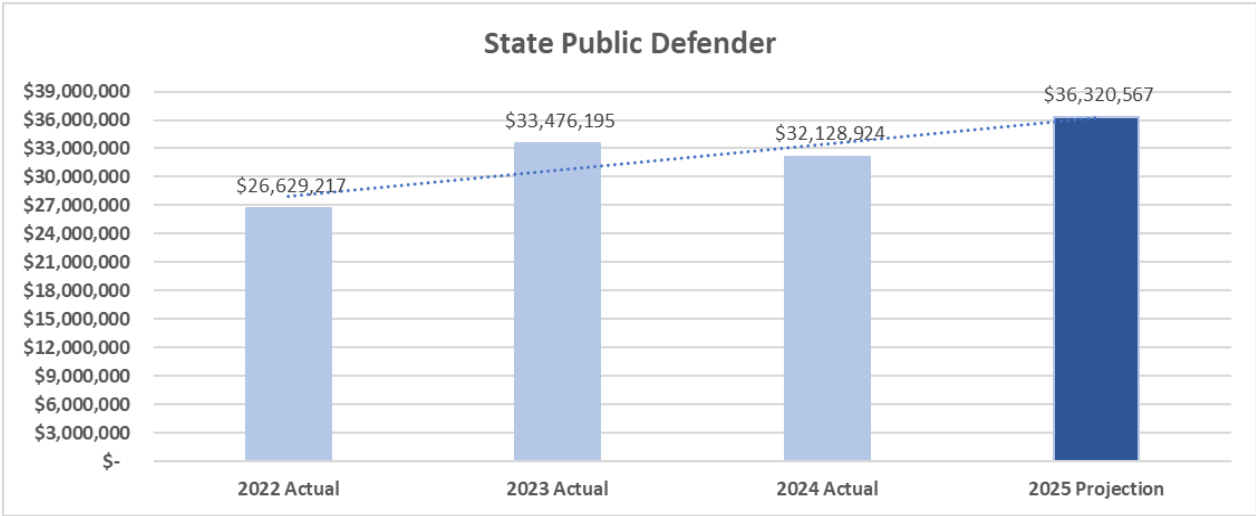
Charges for Services

Charges for Services revenue is projected to total \$108.4 million in 2025, which is \$1.6 million or 1.4% less than what was estimated in the budget. This deficit is projected primarily in Indirect Costs.

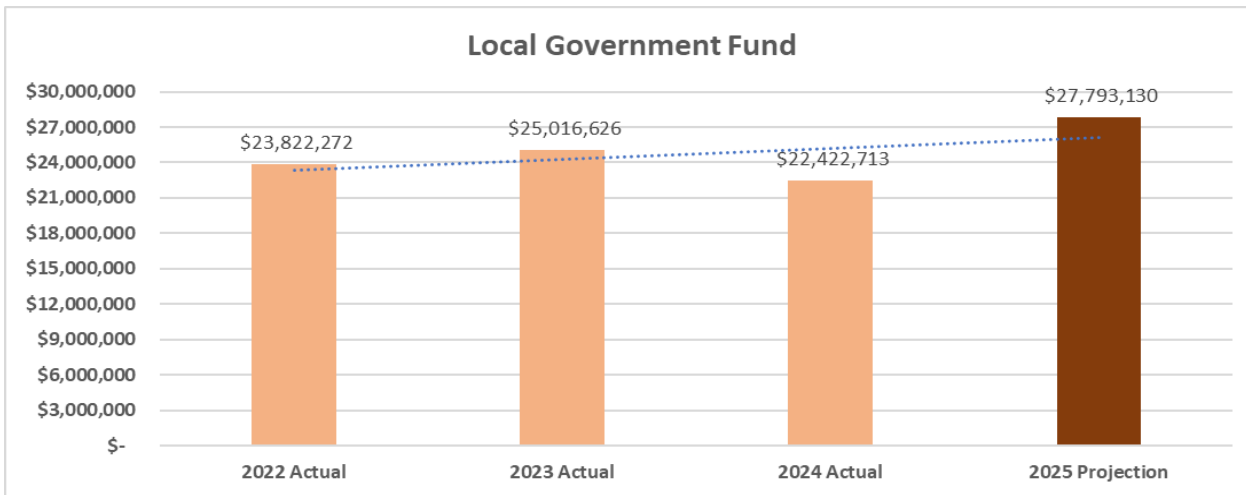


Other Intergovernmental

Other Intergovernmental revenue is projected to total \$80.8 million in 2025, which is \$9.3 million or 13.1% 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 \$36.3 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%.

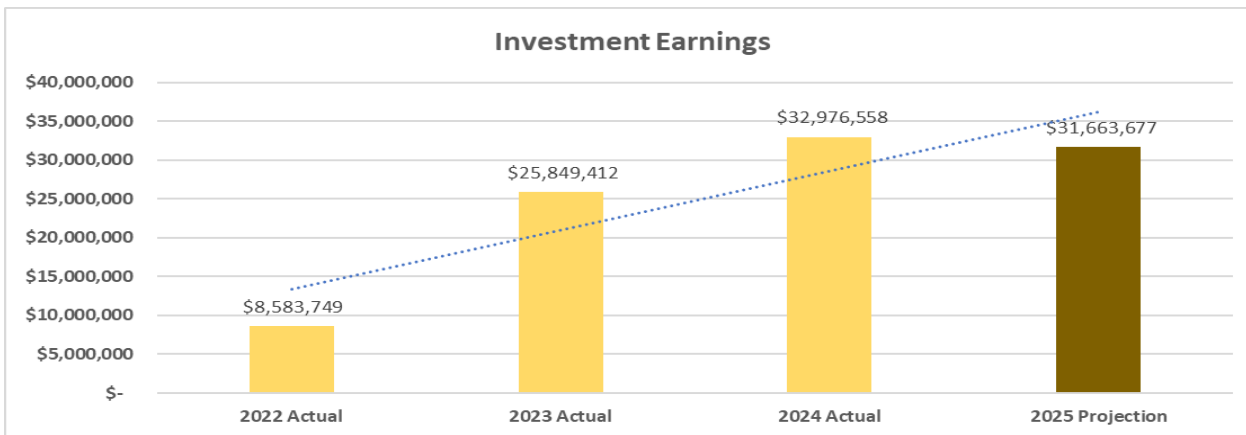


Also included is revenue derived from the **Local Government Fund (LGF)** which is estimated to total \$27.8 million in 2025. The budget was calculated based on the allocation from the State. The LGF is supported by 1.7% of general tax revenue collected by the State. The 2025 budget assumed \$25.6 million in Local Government Fund (LGF) revenue.



Interest Earnings

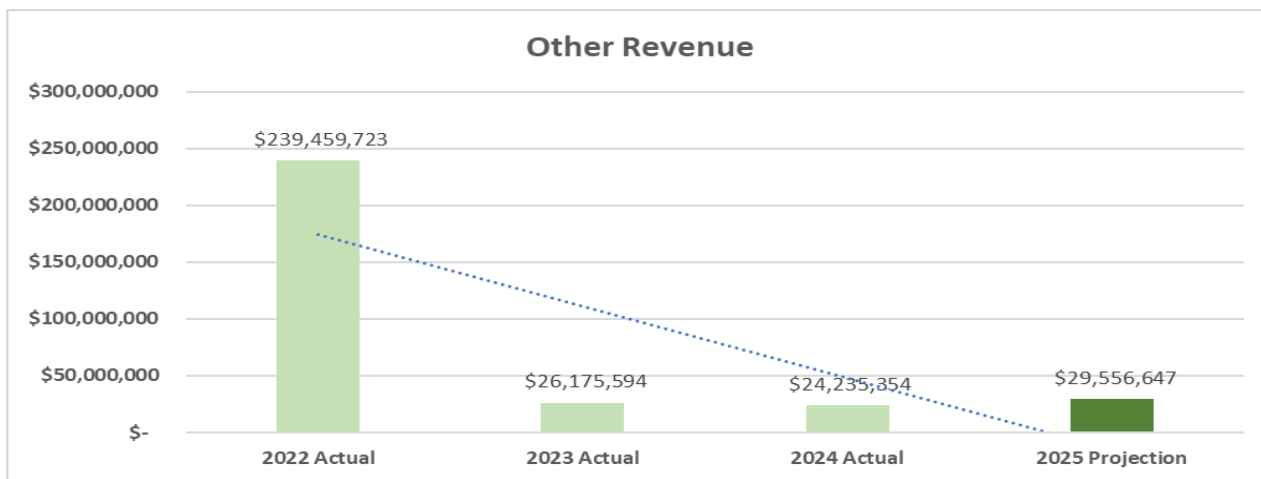
Interest Earnings are estimated to total \$31.7 million in 2025, which is \$3.7 million or 10.5% less than what was estimated in the budget. As of September 30, 2025, the value of the County's investment portfolio totals \$1.1 billion.



Other Revenue/Taxes

Other Revenue/Taxes is projected to total \$29.6 million in 2025, which is \$4.6 million or 18.6% more than what was estimated in the budget. This projection includes:

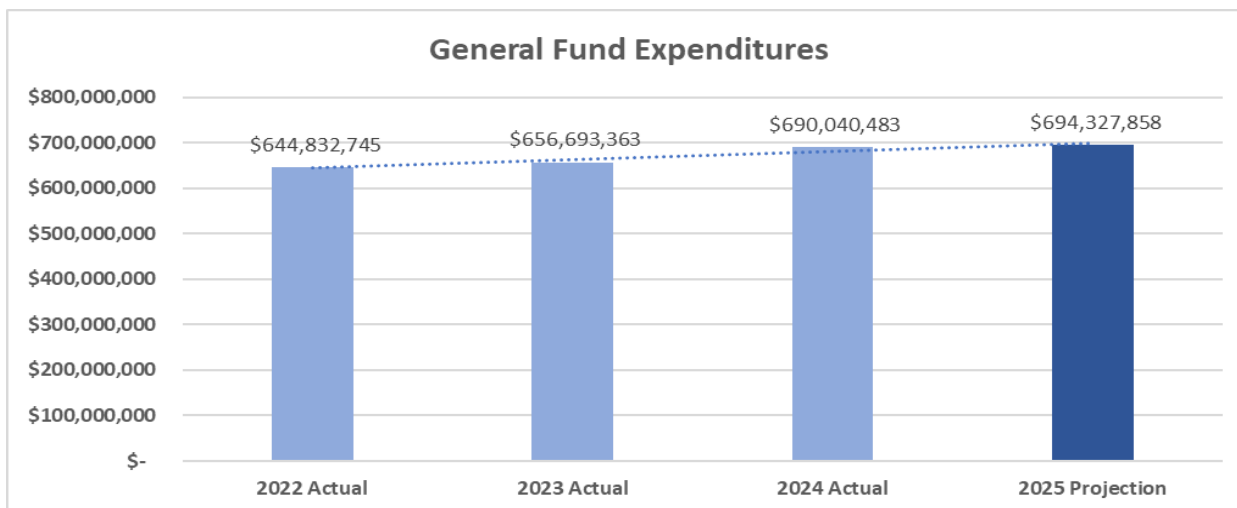
- \$1.7 million combined cash transfer from the Road & Bridge and Sanitary Sewer Funds to repay the advance made from the General Fund for the purchase and renovation of the Harvard Road Garage
- \$1.5 million transfer from the Garage Fund to repay the General Fund for debt service payments on the 2016 Sales Tax Revenue Bonds issued for renovations at the Huntington Park Garage
- \$12.3 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 \$617.7 million**, which is \$4 million or 0.6% over budget. Personal Services are projected to end 2025 with a deficit of \$4.6 million or 1.2% more than budget, Other Expenditures are projected to end 2025 with a surplus of \$0.7 million or 0.3% less than budget. **Subsidies** to other funds are **projected to total \$76.7 million** which is \$1.1 million or 1.4% 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	\$387,125,631	\$301,792,312	\$391,743,631	-\$4,618,000	-1.2%
Other Expenditures	\$226,586,072	\$150,341,220	\$225,930,431	\$655,642	0.3%
Total Expenditures	\$613,711,703	\$452,133,533	\$617,674,062	-\$3,962,359	-0.6%
Subsidies to Other Funds	\$77,768,170	\$60,331,653	\$76,653,797	\$1,114,373	1.4%



Departmental Budget Variances

The departments with significant budget variances include:

Development - \$2.1 million surplus

This surplus includes Council awards to Cuyahoga County Land Reutilization \$1 million, City of Berea \$315,000, Birthing Beautiful Communities \$500,000, Cleveland Public Theater \$250,000, Greater Cleveland Habitat that are not expected to be paid in 2025.

Public Works - \$5.7 million surplus

This surplus remains 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 - \$13 million deficit

This deficit is projected primarily in Personnel Services and Controlled costs. Personnel Services is projected to end 2025 with a deficit of \$10.4 million (*due to additional staff, overtime \$2.5 million, Collective Bargaining Adjustments \$3.8 million and corresponding fringe benefits costs*). Other expenses are projected to end with a deficit of \$2.6 million (*controlled costs, space maintenance and security \$4.4 million deficit offset slightly by projected surpluses in both Professional Services and Supplies*).

Juvenile Court - \$3.2 million deficit

This deficit is projected in Personnel Services and Controlled Costs. Personnel Services is projected to end 2025 with a deficit of \$2.7 million (*overtime \$2.2 million, equity adjustments \$0.5 million*). Controlled Services is projected to end with a deficit of \$1.2 million (*space maintenance and security charges*).

Prosecutor's Office - \$1.2 million surplus

This \$1.2 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 – \$1.8 million surplus

This surplus is projected in both Personnel Services and Other Expenses. A surplus of \$1 million is projected in Personnel Services and a surplus of \$0.7 million is projected in Lease Payments/Rent (*due to delayed lease payments for 1801 Superior*).

Veterans Services - \$1.7 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 \$1.3 million is projected in Client Services (*programs including Hearing Aides, Service Dogs, Occupational Training, Child Care and VET Connect*).

Subsidies to Other Funds

General Fund subsidies to other County funds are projected to total \$76.7 million in 2025, which is \$1.1 million or 1% under budget. This \$1.1 million surplus is due to the \$800,000 reduction to the annual transfer of Casino Tax to Economic Development and the \$403,248 reduction to the Dog Kennel subsidy.

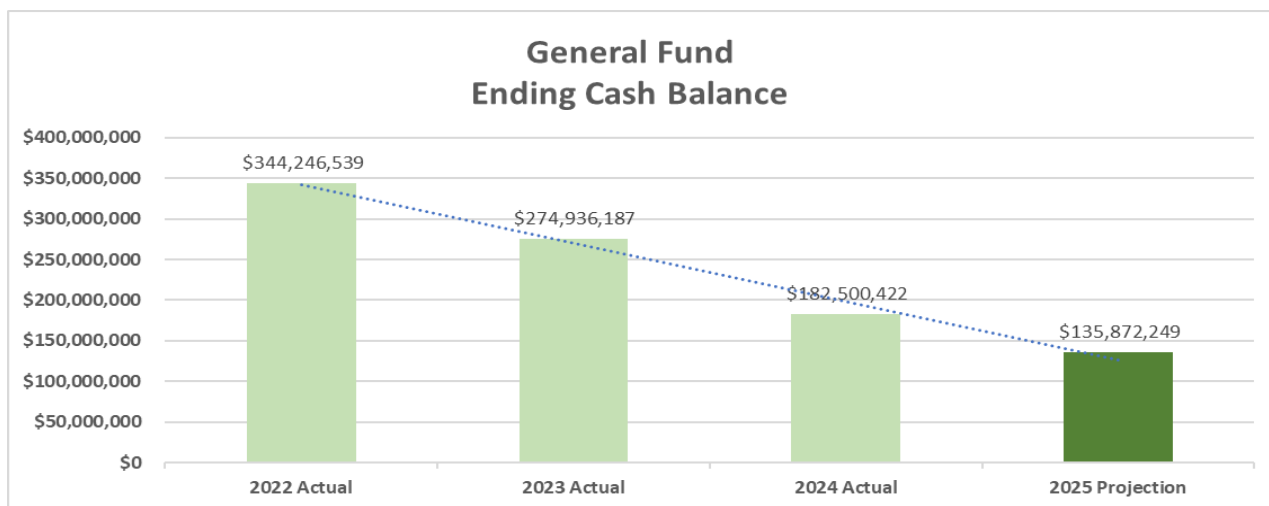
Reserves on Balance

There are no projected reserves at 3rd quarter for the General Operating Fund.

Ending Cash Balance

The 2025 General Fund revenue and expenditures are projected to total \$650.5 million and \$694.3 million, respectively. The ending cash balance in the General Fund is projected to total \$138.7 million, which is \$6.3 million under the cash reserve requirement. As of the 3rd 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	\$491,117,543	\$650,534,134	\$14,282,703
Operating Expenditures	\$613,711,703	\$452,133,533	\$617,674,062	-\$3,962,359
Subsidies to Other Funds	\$77,768,170	\$60,331,653	\$76,653,797	\$1,114,373
Ending Cash Balance	\$127,271,981	\$161,152,780	\$138,706,698	\$11,434,717
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 3rd 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 \$ 21.6 million.

Revenue Discussion

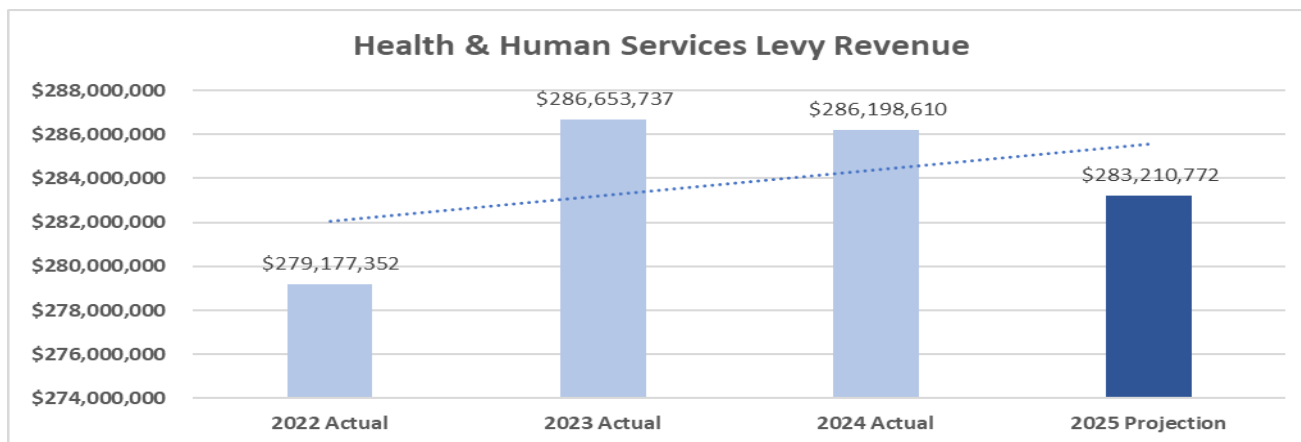
Overall revenue is projected to total **\$283.2 million**, which is \$2.9 million or 1% less than the current budget.

Revenue	2025 Budget	2025 Actual	2025 Projection	Budget Variance	% Variance
Intergovernmental	\$16,065,670	\$15,483,017	\$15,483,017	-\$582,653	-3.6%
Other Revenue	\$1,182,803	\$3,693,397	\$3,693,397	\$2,510,594	212.3%
Property Taxes	\$268,906,701	\$263,810,425	\$264,034,358	-\$4,872,343	-1.8%
Total	\$286,155,174	\$282,986,839	\$283,210,772	-\$2,944,402	-1.0%

Other Intergovernmental revenue is projected to total \$15.5 million, which is \$0.6 million or 3.6% 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 \$3.7 million which is \$2.5 million more than what was assumed in the 2025 budget. This includes \$1.7 million cash transfer from the Workforce Development fund and \$2.5 million transfer from the Social Impact fund.

Property Tax revenue generated by the County's two levies is projected to total \$264 million, which is \$4.9 million or 1.8% less than what was assumed in the adopted budget.



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 &**

safety, and justice & public safety. HHS Levy expenditures are projected to total \$304.8 million which is \$16 million or 5.5% more than budget.

Expenditures/Subsidies	2025 Budget	2025 Actual	2025 Projection	Budget Variance	% Variance
Other Expenditures	\$4,165,004	\$3,843,197	\$3,843,197	\$321,807	7.7%
Subsidies to Other Funds	\$284,678,908	\$174,036,081	\$301,005,549	-\$16,326,641	-5.7%
Total Expenditures/Subsidies	\$288,843,912	\$177,879,278	\$304,848,746	\$16,004,834	-5.5%

Other Expenditures for tax collection fees are projected to total \$3.8 million which is \$0.3 million less than what was assumed in the budget. Subsidies to other funds are projected at \$301 million which is \$16.3 million or 5.5% more than budget. The following are the larger projected subsidy variances from what was assumed in the budget:

Common Pleas-Juvenile Court - \$2.6 million surplus

This surplus is due to Juvenile Court's ability to charge eligible Personnel Services costs to the RECLAIM grant. Juvenile Court is projected to require less HHS Levy subsidy in 2025.

HHS-Job & Family Services - \$5.4 million deficit

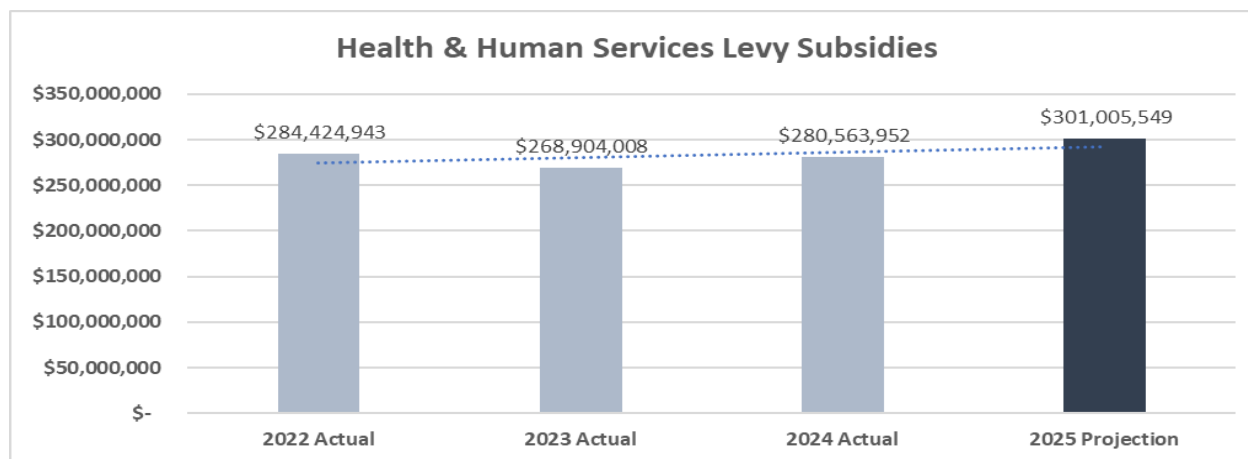
This deficit is projected in Personnel Services and Controlled Charges. In 2025, Job & Family Services hired additional caseworkers and continues to work significant overtime. JFS is projected to require more HHS Levy subsidy in 2025.

HHS-Children & Family Services - \$15.1 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 out-of-home care services (*Board & Care*), including expenses relating to the Hope Campus (*which are currently not reimbursable*). DCFS is projected to require more HHS Levy subsidy in 2025.

HHS-Early Childhood - \$1.1 million surplus

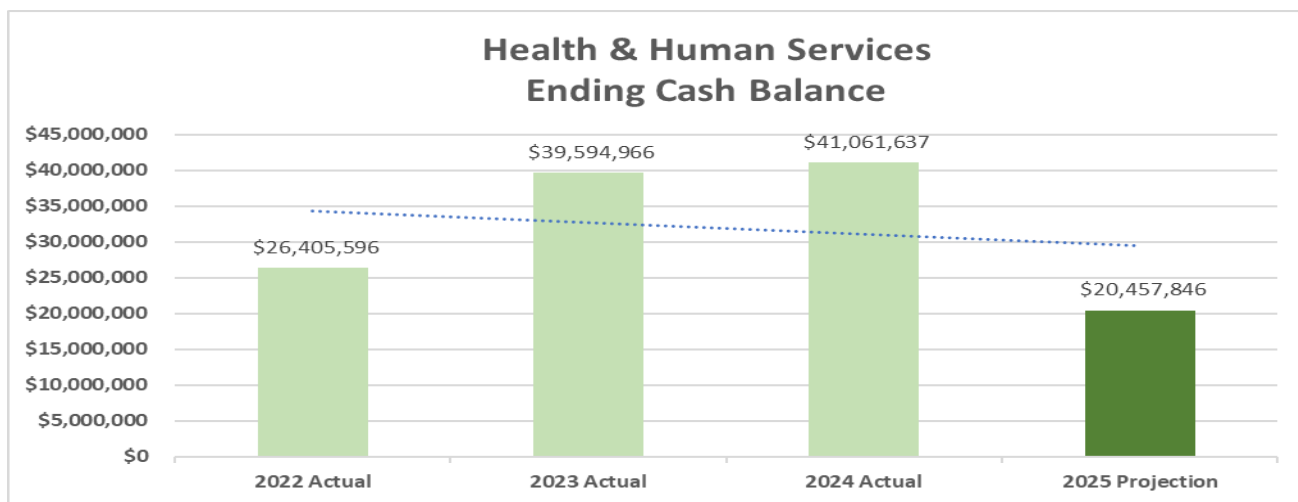
This projected surplus is a combination of underspending in the Universal Pre-Kindergarten (UPK) program and grants that carry into future years. Early Childhood is projected to require less HHS Levy subsidy in 2025



Ending Cash Balance

The 2025 HHS Levy Funds revenue and expenditures are projected to total \$283.2 million and \$304.8 million, respectively. The ending cash balance in the HHS Levy Funds is projected to total \$19.4 million, which is \$9 million under the cash reserve requirement. As of the 3rd 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	\$282,986,839	\$283,210,772	-\$2,944,402
Expenditures/Subsidies	\$288,843,912	\$177,879,278	\$304,848,746	-\$16,004,834
Ending Cash Balance	\$38,372,899	\$146,169,198	\$19,423,663	-\$18,949,236
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 \$1.816 billion, which is \$11.6 million or 0.6% more than what was estimated in the budget. Significant variances from budget include:

General Fund:

General Fund Zones - \$14.3 million surplus

Please see General Fund Revenue Discussion on pages 3-10.

Special Revenue Funds:

Health & Human Services Levy Funds - \$2.9 million deficit

Please see Health & Human Services Levy Fund Revenue Discussion on page 13.

Expenditure Discussion

All Funds expenditures are projected to total \$2.054 billion in 2025, which is \$105.3 million or 4.9% 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 - \$2.8 million deficit

Please see General Fund Expenditure Discussion on pages 10-11.

Special Revenue Funds:

Health & Human Services Levy Funds - \$16 million deficit

Please see Health & Human Services Levy Funds Expenditure Discussion on pages 13-14.

Fiscal - \$18.2 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 - \$1.7 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:

- CJFS \$1.7 million projected deficit (*\$2.2 million deficit due to hiring additional caseworkers and overtime, \$1.5 million surplus in Contracts, \$1.3 million surplus in Client Services, \$2.6 million deficit in Controlled Costs*)
- DCFS \$4.8 million projected deficit (*\$2.8 million deficit in overtime, \$2.2 million deficit in community-based services*)
- DSAS \$1.4 million projected deficit (*\$0.6 million deficit in Personnel Services, \$0.7 million deficit in Client Services, more specifically, the OPTIONS program, \$0.2 million deficit in Controlled Charges*)
- FCFC \$1.9 million projected surplus (*\$0.7 million surplus in Contract spending including CTAG, Applewood, Starting Point, \$1.3 million surplus in multi-year grants*)
- IIC \$1.6 million projected surplus (*\$1 million surplus in UPK and Early Start Contract spending, \$0.5 million surplus due to multi-year grants*)
- Homeless \$1.8 million surplus (*\$0.2 million surplus in Contract spending and Controlled Costs, \$1.5 million surplus in HUD grants*)
- Re-Entry \$0.7 million surplus (*\$0.7 million surplus in Contracts including case management, educational and legal services*)

Housing - \$11.6 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 - \$71.6 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/Sanitary Engineer - \$3.6 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 - \$12.9 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 \$1 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*) and \$3.7 million are projected in Other Expenditures (*due to underspending on the Diversion Center and consulting, judicial and risk management services*).

Board of Developmental Disabilities – \$10 million surplus

This surplus is projected in both Personnel Services and Other Operating. Surpluses of \$3.5 million are projected in Personnel Services due to 13 vacancies, \$4.1 million projected in Client Services and \$1.9 million is projected in Other Operating due to the State Waiver Match.

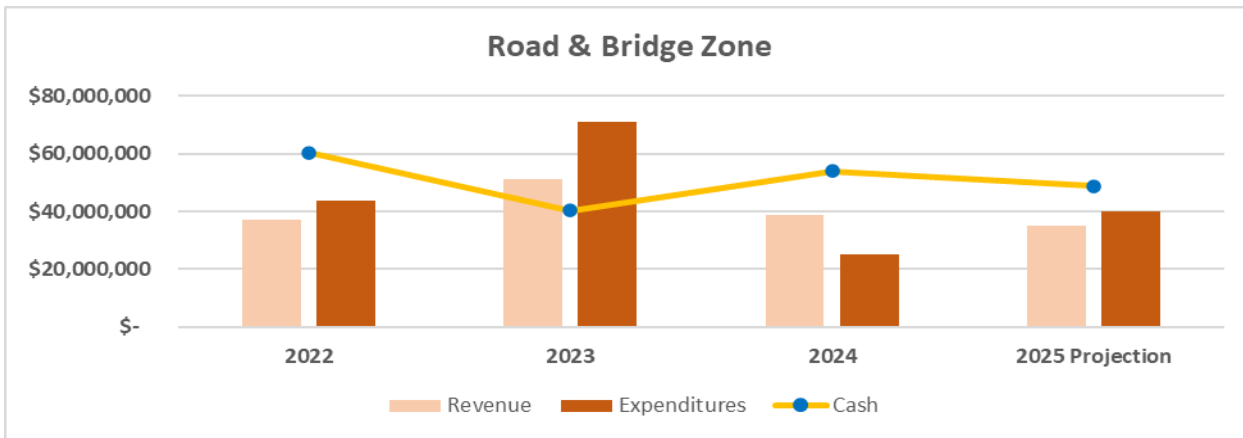
Ending Cash Balance

The year-end cash balance on an All Funds basis is projected to total \$683.9 million. There is no statutory requirement related to the cash balance on an All Funds basis.

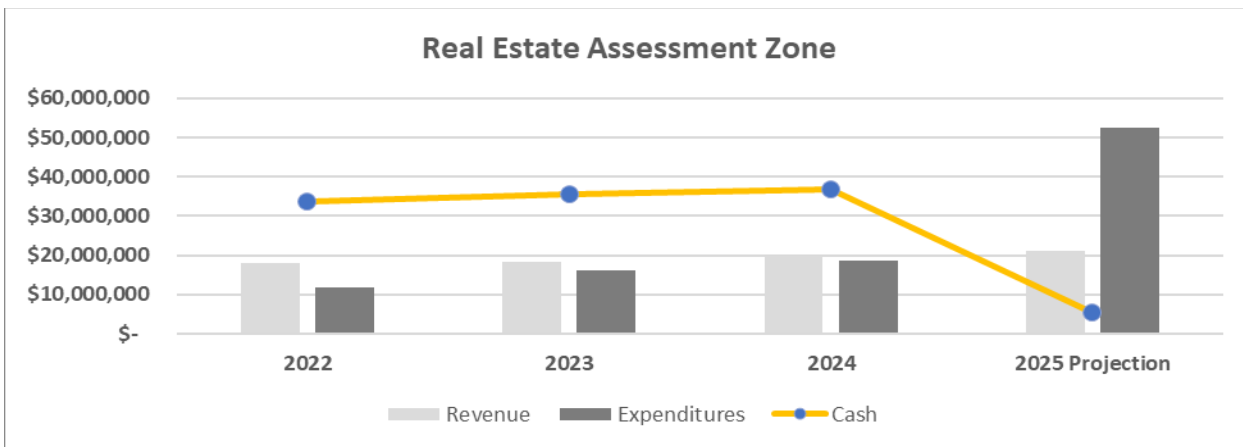
All Funds	2025 Budget	2025 Actual	2025 Projection	Budget Variance
Beginning Cash Balance	\$921,667,766	\$921,667,766	\$921,667,766	\$0
Operating Revenue	\$1,804,872,753	\$1,513,654,180	\$1,816,493,140	\$11,620,387
Operating Expenditures	\$2,159,530,545	\$1,529,559,956	\$2,054,234,747	\$105,295,798
Ending Cash Balance	\$567,009,975	\$905,761,991	\$683,926,159	\$116,916,184

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 \$35 million and \$40.1 million, respectively, which results in a projected ending cash balance of \$48.9 million.

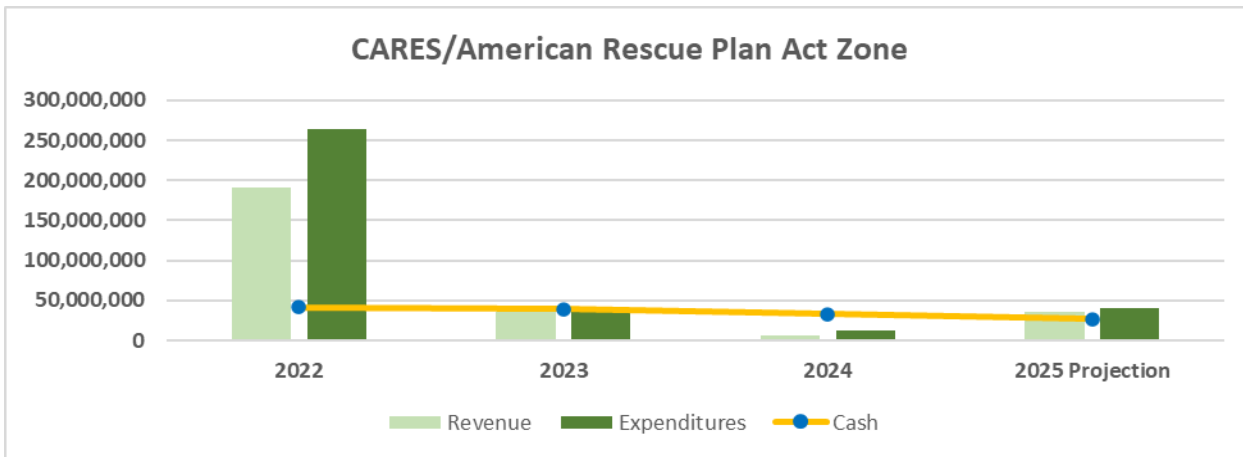


Real Estate Assessment Zone - The Real Estate Assessment zone generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. The cash balance at the end of 2024 was \$36.8 million. Total revenues and expenses for 2025 are projected to total \$21 million and \$52.4 million, respectively, which results in a projected ending cash balance of \$5.4 million.



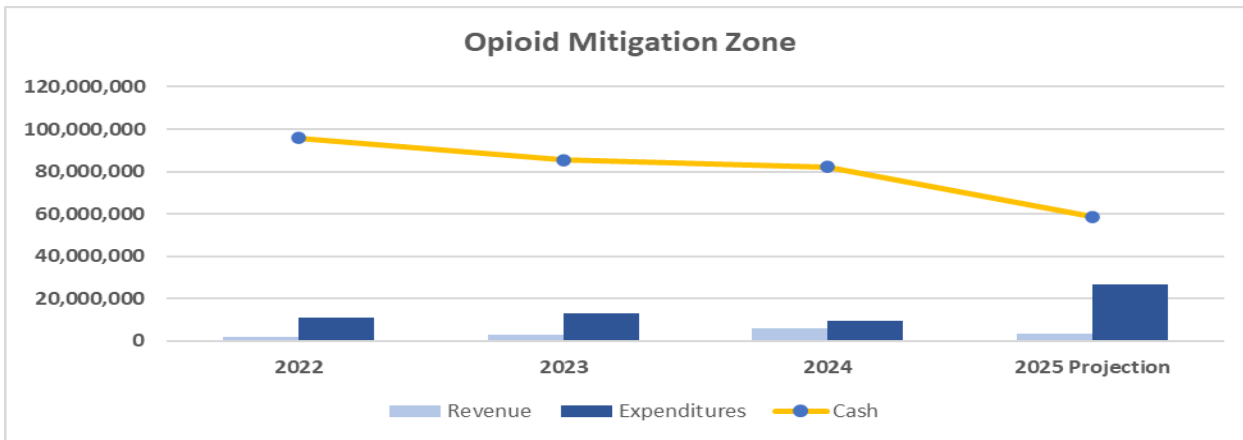
COVID-19 CARES Act/American Rescue Plan Act Zone

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 \$35.3 million and \$41 million, respectively, which result in a projected ending cash balance of \$27.1 million.



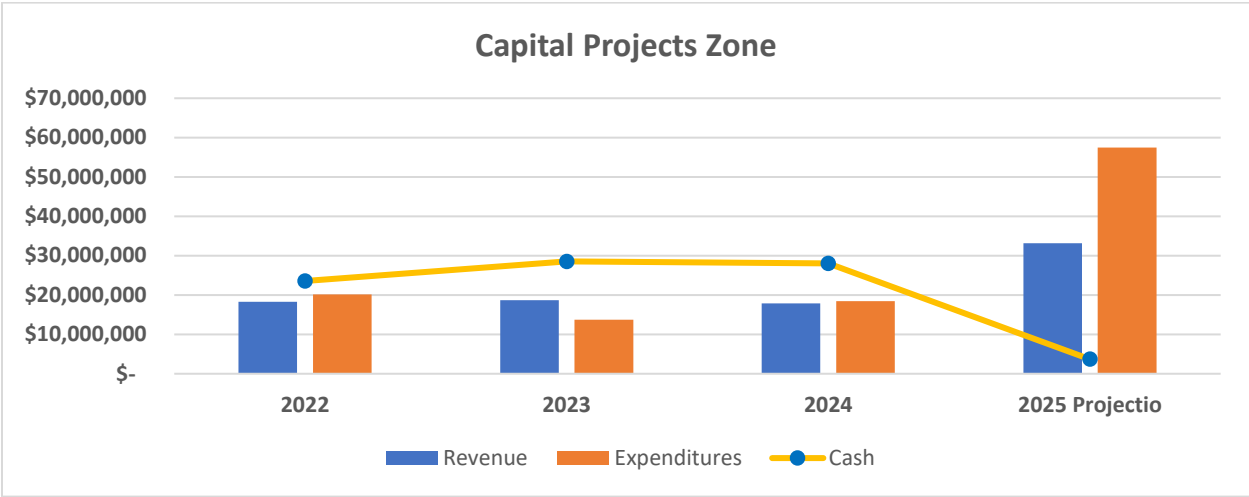
Opioid Mitigation Zone

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 \$3.3 million and \$26.7 million, respectively, resulting in an ending cash balance of \$58.7 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 \$33.1 million and \$57.5 million respectively, which results in a projected ending cash balance of \$3.7 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.

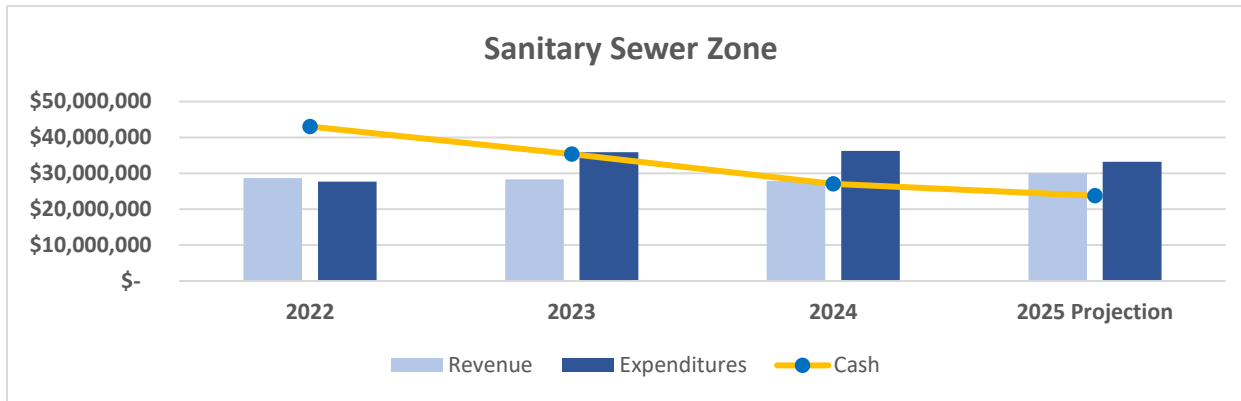


As of 3rd quarter, actual Capital expenditures (for County Airport, Public Works, Juvenile Court and Information Technology projects) totaled \$30.9 million. The project/expenditures details are as follows:

Capital Project	Department	Location	Jan-Sep Expenses
Rehabilitate Aprons D1, D2, D3	Public Works-County Airport	County Airport	101,315
2020 AIRPORT G.E.S. PROJECTS	Public Works-County Airport	County Airport	(90,424)
2020 APRON TAXIWAY REPLACEMENT	Public Works-County Airport	County Airport	(377,551)
UTILITY POWER EQPT PROJ 20-08	Public Works-County Airport	County Airport	73,735
2022 AIRPORT TAXIWAY REHAB-ODOT	Public Works-County Airport	County Airport	91,250
Street Lighting Replacement	Public Works-County Airport	County Airport	112,849
ODOT PROJECT 24-06 APRON SLAB	Public Works-County Airport	County Airport	109,447
2024 AIRPORT PROJECTS	Public Works-County Airport	County Airport	10,916
24 RECONFIG TAXIWAYS A,A3 & B	Public Works-County Airport	County Airport	739,646
25 RECONSTRUCT TAXILANE B	Public Works-County Airport	County Airport	165,756
BOE STANDBY GENERATOR	Public Works-Facilities	Hughes Building	22,145
40314 CENTRAL SERVICES CAMPUS	Public Works-Facilities	Central Services Campus	6,129,775
CCCC ARPA-GENERAL FUND	Public Works-Facilities	Central Services Campus	3,619,707
40298 1642 HVAC REPLACEMENT	Public Works-Facilities	1642 Lakeside	5,500
40297 HIGH RISE WATER REPAIRS	Public Works-Facilities	Justice Center Projects	402,457
CAPITAL GENERAL SERVICES	Public Works-Facilities	Countywide Projects	681,759
2018 GENERAL A/E SERVICES	Public Works-Facilities	Countywide Projects	190
2020-21 GEN CONST MGT/TEST SVC	Public Works-Facilities	Countywide Projects	65,566
CARPETING 2021/2024	Public Works-Facilities	Countywide Projects	78,162
PERKINS PARKING LOT IMPROVEMNT	Public Works-Facilities	Perkins Parking Lot	6,613
40291 HPG RESTRIPIING	Public Works-Facilities	Huntington Park Garage	663,605
40295 HPG STRUCTURAL REPAIRS	Public Works-Facilities	Huntington Park Garage	29,013
HARVARD BUILDOUT/CONSOLIDATION	Public Works-Facilities	Harvard Garage	23,994
JC BLDG FAÇADE COMPLIANCE PROG	Public Works-Facilities	Justice Center Projects	23,167
JC CENTRAL BOOKING	Public Works-Facilities	Justice Center Projects	180,144
JUSTICE CTR EMERGENCY SHORING	Public Works-Facilities	Justice Center Projects	1,750
WORKFORCE GRANT IMPROVEMENTS	Public Works-Facilities	Jane Edna Hunter Projects	130,655
OLD JJC DEMO GRANT - LANDBANK	Public Works-Facilities	Old Juvenile Justice Complex	62,154
JJC BOILER REPLACEMENT	Public Works-Facilities	Old Juvenile Justice Complex	84,047
40307 DETENTION FIXTURE REPLAC	Public Works-Facilities	Juvenile Justice Ctr Proj	22,865
40292 JJC SEALANT REPAIRS PROJ	Public Works-Facilities	Juvenile Justice Ctr Proj	62,240
40294 JAIL I-II FAÇADE CONNECT	Public Works-Facilities	Justice Center Projects	65,290
40299 MAXIMUM SECURITY SHOWER	Public Works-Facilities	Justice Center Projects	40,242
JAIL II ELEVATOR UPGRADES	Public Works-Facilities	Justice Center Projects	5,946
ANIMAL SHLTR MULTI-PURPOSE RM	Public Works-Facilities	Kennel Projects	150,084
MED EXAM GENERATOR REPLACEMENT	Public Works-Facilities	Medical Examiner's Building	385,620
BUILDING SECURITY IMPROVEMENTS	Public Works-Facilities	Medical Examiner's Building	2,145
40296 MEO EMERGEN HVAC REPAIRS	Public Works-Facilities	Medical Examiner's Building	4,271
INTERIM FOSTER CARE HOUSING	Public Works-Facilities	Metzenbaum Projects	78,000
COURT OF APPEALS RENOVATIONS	Public Works-Facilities	Old Courthouse	27,850
40300 1801 SUPERIOR BUILDOUT	Public Works-Facilities	1801 Superior Avenue	1,201,177
40300 1801 SUPERIOR - BOE	Public Works-Facilities	1801 Superior Avenue	581,142
40310 1801 SUPERIOR - HHS	Public Works-Facilities	1801 Superior Avenue	106,446
ELEVATOR MODERNIZATION PROGRAM	Public Works-Facilities	Countywide Projects	606,661
40306 VEB PARKING LOT ACQUISIT	Public Works-Facilities	Virgil E. Brown	4,823,851
40308 VEB INDUSTRIAL COMPACTOR	Public Works-Facilities	Virgil E. Brown	47,283
VSC HQ BUILDOUT	Public Works-Facilities	Veterans Serv Comm Bldg	5,983,281
40312 WPD BOILER REPLACEMENT	Public Works-Facilities	William Patrick Day	1,239
JJC SECURITY SYSTEM PROJECT	Juvenile Court	Juvenile Justice Ctr Proj	1,117,070
FEMA HMGP - EUCLID BEACH	Public Works	Lakefront Projects	341,707
FEMA HMGP - GOLD COAST	Public Works	Lakefront Projects	506,125
FEMA HMGP - ANCILLARY SITES	Public Works	Lakefront Projects	30,401
WIRELESS ACCESS POINTS	Information Technology	Technology Projects	454,934
VOIP PHONE REFRESH	Information Technology	Technology Projects	233,222
NETWORK MONITORING SYSTEM	Information Technology	Technology Projects	38,227
NETWORK LEGACY	Information Technology	Technology Projects	51,614
COMPUTER REFRESH	Information Technology	Technology Projects	198,547
EOL PHYSICAL SECURITY EQUIPMEN	Information Technology	Technology Projects	177,951
SERVER&STORAGE REPLACEMENT	Information Technology	Technology Projects	467,111
Total			30,959,886

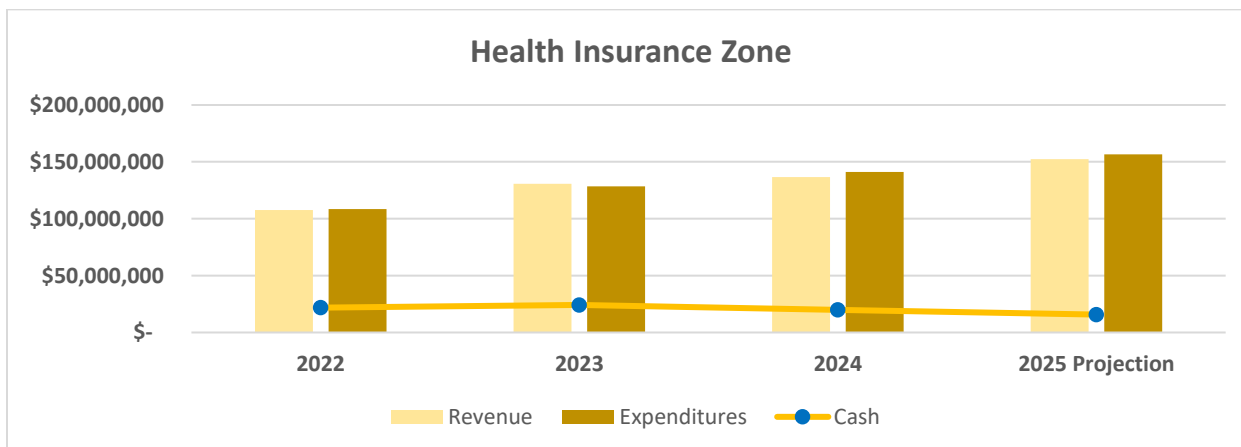
Enterprise Fund

Sanitary Sewer Zone – The cash balance in the zone at the end of 2024 was \$27 million. The 2025 revenue and expenditure projections are \$30 million and \$33.3 million, respectively, resulting in a projected ending cash balance of \$23.8 million.

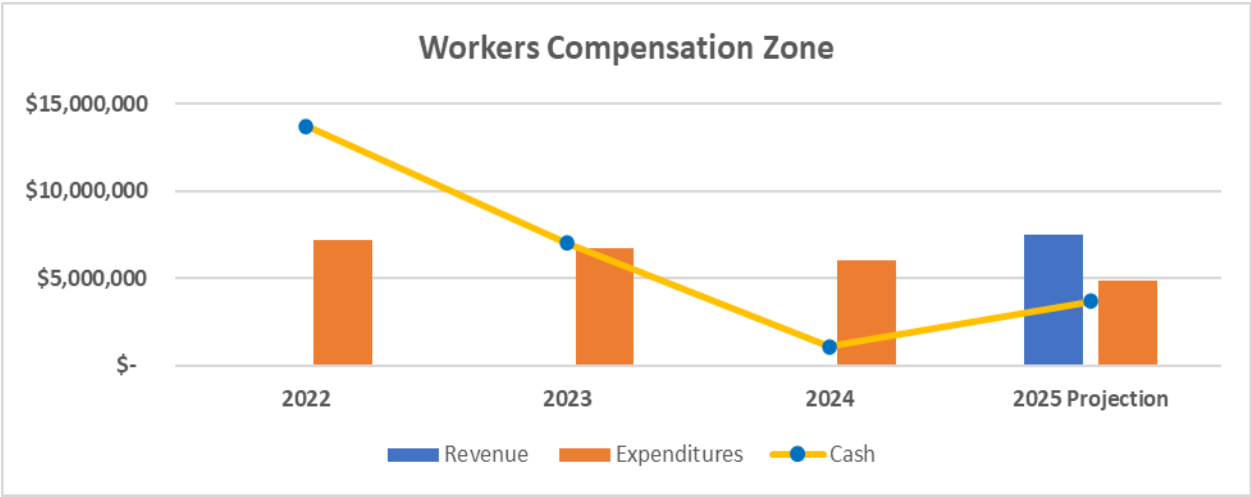


Internal Service Funds

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 \$152.3 million and \$156.5 million, respectively, resulting in a projected ending cash balance of \$15.7 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 \$4.9 million, respectively, resulting in a projected ending cash balance of \$3.7 million.



Cuyahoga County
2025-2029 Budget/Forecast Analysis (3rd 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	138,706,698	101,886,229	76,914,390	55,932,697
Operating Revenue									
Charges for Services	102,004,101	109,969,352	83,543,064	108,402,159	(1,567,193)	113,106,154	117,833,276	123,232,595	128,465,671
Fines & Forfeitures	8,216,685	12,541,198	9,091,457	15,619,274	3,078,076	16,400,238	17,220,250	18,081,263	18,985,325
Interest Earnings	32,976,558	35,394,911	23,747,758	31,663,677	(3,731,234)	32,296,950	32,942,889	33,601,747	34,273,782
Intergovernmental	71,839,342	71,445,986	63,488,552	80,788,890	9,342,904	75,648,120	76,453,888	77,275,773	78,114,095
Licenses & Permits	80,723	120,720	40,950	69,338	(51,382)	72,805	76,445	80,267	84,281
Other Revenue	11,741,982	12,431,554	5,333,828	17,257,512	4,825,958	4,962,067	7,966,797	4,971,763	4,976,978
Other Taxes	12,493,372	12,499,302	7,527,742	12,299,135	(200,167)	12,545,117	12,796,020	13,051,940	13,312,979
Property Tax	34,926,746	44,433,902	41,978,036	42,019,532	(2,414,370)	42,019,532	42,019,532	42,019,532	42,019,532
Sales Tax	323,325,210	337,414,507	256,366,156	342,414,617	5,000,110	340,479,439	348,601,580	356,713,760	371,875,941
Total Operating Revenue	597,604,718	636,251,431	491,117,543	650,534,134	14,282,703	637,530,422	655,910,677	669,028,640	692,108,584
Operating Expenditures									
Personal Services	363,985,656	387,125,631	301,792,312	391,743,631	(4,618,000)	402,090,623	409,115,311	416,835,200	423,949,697
Other Expenditures	245,388,839	226,586,072	150,341,220	225,930,431	655,642	207,319,756	203,953,401	204,130,191	204,054,280
Total Operating Expenditure	609,374,496	613,711,703	452,133,533	617,674,062	(3,962,359)	609,410,379	613,068,712	620,965,391	628,003,977
Other Financing Uses	80,665,987	77,768,170	60,331,653	76,653,797	1,114,373	64,940,511	67,813,804	69,044,942	37,121,943
Total Cash Obligations	690,040,483	691,479,873	512,465,186	694,327,858	(2,847,986)	674,350,890	680,882,516	690,010,333	665,125,920
Ending Cash Balance	182,500,422	127,271,981	161,152,780	138,706,698	11,434,717	101,886,229	76,914,390	55,932,697	82,915,360
<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 (3rd Quarter)
General Fund by Department

	2024	2025	2025	2025	2025	2026	2027	2028	2029
General Fund	Actual	Current Budget	YTD Actual	Total Projection	Budget Variance	Total Projection	Total Projection	Total Projection	Total Projection
County Executive Agencies									
Clerk of Courts	9,178,366	10,409,739	8,098,666	10,644,568	(234,829)	10,764,378	10,886,439	11,010,806	11,137,539
County Executive	3,815,175	3,904,931	2,897,431	3,706,951	197,980	3,658,716	3,712,717	3,782,176	3,853,003
Economic Development	4,433,881	8,769,700	5,124,596	6,660,093	2,109,607	8,687,062	8,733,883	9,311,618	9,360,285
Fiscal	106,488,559	73,808,356	42,021,271	74,741,127	(932,771)	56,979,792	57,019,389	57,060,012	57,101,323
Housing & Community Developpr	339,189	814,544	408,343	115,449	699,095	131,610	148,085	164,882	182,005
Human Resources	5,441,985	7,731,394	5,514,129	7,362,356	369,038	7,516,164	7,672,952	7,832,790	7,860,076
Information Technology	27,403,328	29,094,802	20,608,768	29,486,262	(391,460)	27,881,132	28,098,756	28,369,582	28,401,111
Innovation and Performance	864,810	736,498	480,313	634,448	102,050	704,538	718,471	732,684	747,173
Law Department	5,663,909	6,071,945	4,439,988	5,620,468	451,477	5,690,800	5,762,505	5,835,613	5,910,154
Medical Examiner	18,386,051	20,718,283	15,458,338	20,947,124	(228,841)	21,102,646	21,401,279	21,705,704	21,926,052
Public Safety & Justice Services	2,627,049	2,577,861	1,732,721	2,657,278	(79,416)	2,707,041	2,757,767	2,809,484	2,862,211
Public Works	10,681,248	20,861,271	11,751,010	15,112,118	5,749,152	15,623,777	12,117,696	12,117,040	12,116,372
Sheriff	177,086,281	177,317,576	144,551,266	190,299,950	(12,982,374)	192,123,911	194,000,425	195,912,856	197,861,561
Total County Executive Agencies	372,409,832	362,816,898	263,086,841	367,988,191	(5,171,293)	353,571,566	353,030,363	356,645,246	359,318,864
Elected Officials									
Common Pleas	64,766,864	69,481,018	54,217,279	69,087,535	393,483	69,924,708	70,783,925	71,659,658	72,552,306
County Council	2,550,158	2,692,292	2,121,312	2,714,386	(22,094)	2,763,387	2,813,334	2,864,249	2,916,158
Court of Appeals	1,018,450	854,782	650,007	1,162,621	(307,839)	1,162,621	1,162,621	1,162,621	1,162,621
Domestic Relations	11,055,626	11,574,008	8,718,627	11,679,353	(105,346)	12,259,737	12,487,509	12,713,977	12,944,850
Juvenile Court	48,027,402	47,052,839	38,227,760	50,285,325	(3,232,486)	51,201,863	52,136,157	53,088,598	54,059,612
Probate Court	8,176,111	8,412,879	6,726,050	8,741,188	(328,309)	8,915,029	9,092,221	9,272,843	9,456,972
Prosecutor	48,372,268	52,975,736	39,500,654	51,815,258	1,160,478	52,861,500	53,928,045	55,015,370	56,123,932
Total Elected Officials	183,966,879	193,043,554	150,161,690	195,485,667	(2,442,113)	199,088,846	202,403,813	205,777,317	209,216,452
Boards and Commissions									
Board of Elections	20,010,570	22,237,548	13,160,668	20,429,173	1,808,375	22,617,760	22,862,440	23,118,347	23,379,035
Inspector General	1,101,130	1,213,871	939,281	1,213,871	0	1,213,384	1,238,767	1,264,647	1,291,036
Internal Audit	801,919	863,598	655,990	840,973	22,625	858,825	877,025	895,583	914,505
Personnel Review Commission	2,415,684	2,627,309	1,920,299	2,489,977	137,332	2,397,380	2,449,826	2,503,299	2,557,814
Planning Commission	2,207,786	2,256,979	1,897,933	2,502,793	(245,814)	2,558,601	2,615,494	2,673,497	2,732,636
Public Defender	18,493,929	19,586,960	14,932,254	19,302,967	283,993	19,692,717	20,090,041	20,495,107	20,908,090
Soldiers and Sailors Monument	263,014	222,485	162,349	228,655	(6,170)	231,672	234,886	238,164	241,506
Veterans Service Commission	7,703,753	8,842,501	5,216,227	7,191,795	1,650,706	7,179,629	7,266,058	7,354,185	7,444,040
Total Board and Commissions	52,997,785	57,851,251	38,885,002	54,200,204	3,651,048	56,749,968	57,634,537	58,542,829	59,468,662
Total General Fund	609,374,496	613,711,703	452,133,533	617,674,062	(3,962,359)	609,410,379	613,068,712	620,965,391	628,003,977

Cuyahoga County
2025-2029 Budget/Forecast Analysis (3rd 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	1,197,241	1,191,436	1,777,567	1,186,280
Shaker Square Series 2000A	160,778	152,600	152,600	152,600	0	109,967	115,881	51,381	42,256
Community Redevelopment Debt Service	266,072	273,594	273,594	273,594	0	270,275	269,334	273,334	275,518
Medical Mart 2010	26,268,538	26,279,550	26,279,550	26,279,550	0	26,274,250	20,682,400	9,112,050	0
County Hotel Debt	10,140,538	10,062,822	10,062,822	10,062,822	0	9,445,160	9,443,350	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	679,650	9,108,750	20,682,400	0
Convention Center 2022A	2,302,602	2,551,119	2,551,119	2,551,119	0	2,549,619	2,549,619	2,322,819	2,318,818
2017 Sales Tax Bonds	0	1,500,000	1,500,000	1,500,000	0	1,500,000	1,500,000	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	6,000,000	6,000,000	6,000,000	6,000,000
Dog & Kennel	913,000	1,703,248	0	1,300,000	403,248	1,200,000	1,200,000	1,200,000	1,200,000
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	225,000	225,000	225,000	225,000
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	2,500,000	2,500,000	2,500,000	2,500,000
Community Development Supplemental Grant	3,594,589	1,500,000	1,500,000	1,500,000	0	1,000,000	1,000,000	1,000,000	1,000,000
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	2,000,000	2,000,000	2,000,000	2,000,000
Gateway Note	0	0	0	0	0	1,200,000	1,200,000	1,200,000	1,200,000
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
Criminal History Pilot Project Grant	0	0	1,135	0	0	0	0	0	0
STOP Violence Against Women Administration Grant	0	6,298	6,298	6,298	0	0	0	0	0
Total General Fund Subsidies	80,665,987	77,768,170	60,331,653	76,653,797	1,058,075	64,940,511	67,813,804	69,044,942	37,121,943

Cuyahoga County
2025-2029 Budget/Forecast Analysis (3rd 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	19,423,663	(4,280,360)	(31,946,068)	(63,336,567)
Operating Revenue									
Intergovernmental	16,207,867	16,065,670	15,483,017	15,483,017	(582,653)	15,483,017	15,483,017	15,483,017	15,483,017
Other Revenue	0	1,182,803	3,693,397	3,693,397	2,510,594	0	0	0	0
Property Tax	269,990,743	268,906,701	263,810,425	264,034,358	(4,872,343)	264,034,358	264,034,358	264,034,358	264,034,358
Total Operating Revenue	286,198,610	286,155,174	282,986,839	283,210,772	(2,944,402)	279,517,375	279,517,375	279,517,375	279,517,375
Operating Expenditures									
Personal Services	0	0	0	0	0	0	0	0	0
Other Expenditures	4,167,987	4,165,004	3,843,197	3,843,197	321,807	3,843,197	3,843,197	3,843,197	3,843,197
Total Operating Expenditures	4,167,987	4,165,004	3,843,197	3,843,197	321,807	3,843,197	3,843,197	3,843,197	3,843,197
Other Financing Uses	280,563,952	284,678,908	174,036,081	301,005,549	(16,326,641)	299,378,201	303,339,886	307,064,677	310,889,235
Total Cash Obligations	284,731,939	288,843,912	177,879,278	304,848,746	(16,004,834)	303,221,398	307,183,083	310,907,874	314,732,432
Ending Cash Balance	41,061,637	38,372,899	146,169,198	19,423,663	(18,949,236)	(4,280,360)	(31,946,068)	(63,336,567)	(98,551,624)
<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 (3rd 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	135,176,362	135,283,798	(2,250,199)	135,283,798	135,283,798	135,283,798	135,283,798
HHS 4.7 Mill Levy	147,773,611	147,438,374	144,117,081	144,233,577	(3,204,797)	144,233,577	144,233,577	144,233,577	144,233,577
Total HHS Levy Revenue	286,198,610	284,972,371	279,293,442	279,517,375	(5,454,996)	279,517,375	279,517,375	279,517,375	279,517,375
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	19,581,732	2,561,563	22,479,097	22,829,212	23,186,098	23,549,915
Common Pleas-TASC	987,471	1,220,659	610,330	610,330	610,329	1,298,037	1,351,472	1,405,943	1,461,475
Family Justice Center	234,945	411,159	205,580	265,176	145,983	441,389	446,821	452,356	458,000
HHS Administration	7,478,603	4,385,246	2,192,623	5,249,325	(864,079)	4,626,435	4,880,888	5,149,337	5,432,551
HHS CJFS	11,545,396	10,176,761	4,347,819	15,539,569	(5,362,808)	15,577,348	16,843,421	17,947,632	19,072,999
HHS CSEA	4,976,251	7,746,229	6,355,464	7,583,542	162,687	6,880,740	7,196,396	7,518,043	7,845,828
HHS DCFS	95,584,189	89,345,763	44,672,882	104,423,013	(15,077,250)	101,817,319	102,937,834	104,079,758	105,243,601
HHS DSAS	26,101,606	27,672,602	13,836,301	28,647,702	(975,100)	26,914,399	27,310,035	27,631,939	27,960,246
HHS Early Childhood	17,057,884	18,466,354	9,233,177	17,392,658	1,073,696	17,533,307	17,586,424	17,604,226	17,640,725
HHS FCFC	4,649,769	5,371,607	2,685,804	4,977,918	393,689	4,741,903	4,772,888	4,804,474	4,836,677
HHS Homeless	12,732,254	14,985,309	7,492,655	14,664,502	320,807	15,033,617	15,070,523	15,089,989	15,109,845
HHS Other Programs	194,046	204,264	102,132	193,516	10,748	205,855	205,855	205,855	205,855
HHS Re-Entry	1,983,888	3,124,825	1,562,413	2,441,808	683,017	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	1,409,057	2,815,440	(9,923)	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	161,897,199	301,005,549	(16,326,641)	299,378,201	303,339,886	307,064,677	310,889,235
Operating Surplus/Deficit	5,634,658	293,463	117,396,243	(21,488,174)	(21,781,637)	(19,860,826)	(23,822,511)	(27,547,302)	(31,371,860)

Cuyahoga County
2025-2029 Budget/Forecast Analysis (3rd 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	683,926,159	485,940,677	304,517,014	126,682,254
Operating Revenue									
Charges for Services	357,318,301	387,840,560	310,121,755	433,710,916	45,870,356	430,423,964	441,588,590	453,542,653	465,451,257
Fines & Forfeitures	12,291,846	16,704,091	12,407,604	19,994,198	3,290,107	20,775,162	21,595,174	22,456,187	23,360,249
Interest Earnings	44,744,882	42,478,705	32,452,703	34,047,732	(8,430,973)	34,681,005	35,326,944	35,985,802	36,657,837
Intergovernmental	492,349,331	461,092,011	395,659,726	450,616,189	(10,475,822)	478,985,766	479,791,534	478,630,362	481,451,741
Licenses & Permits	2,111,802	1,479,382	893,730	1,851,958	372,576	1,436,444	1,440,084	1,443,906	1,447,920
Other Revenue	35,264,519	24,647,011	12,667,231	28,485,380	3,838,369	15,815,138	18,819,868	15,824,834	15,830,049
Other Taxes	91,855,537	86,649,054	72,073,443	77,963,643	(8,685,411)	78,209,625	78,460,528	78,716,448	78,977,487
Property Tax	417,595,741	441,536,820	418,192,813	422,991,313	(18,545,507)	422,991,313	422,991,313	422,991,313	422,991,313
Sales Tax	333,983,591	342,445,119	259,185,176	346,831,811	4,386,692	350,697,383	358,819,524	365,431,454	373,532,385
Total Operating Revenue	1,787,515,550	1,804,872,753	1,513,654,180	1,816,493,140	11,620,387	1,834,015,800	1,858,833,559	1,875,022,959	1,899,700,238
Operating Expenditures									
Personal Services	731,333,861	785,410,624	603,983,905	781,464,338	3,946,286	792,232,137	805,351,604	819,247,216	832,728,345
Other Expenditures	1,202,995,498	1,374,119,921	925,576,051	1,272,770,409	101,349,512	1,239,769,145	1,234,905,618	1,233,610,503	1,233,761,065
Total Operating Expenditures	1,934,329,359	2,159,530,545	1,529,559,956	2,054,234,747	105,295,798	2,032,001,282	2,040,257,222	2,052,857,719	2,066,489,410
Total Cash Obligations	1,934,329,359	2,159,530,545	1,529,559,956	2,054,234,747	105,295,798	2,032,001,282	2,040,257,222	2,052,857,719	2,066,489,410
Ending Cash Balance	921,667,766	567,009,975	905,761,991	683,926,159	116,916,184	485,940,677	304,517,014	126,682,254	(40,106,918)

Cuyahoga County
2025-2029 Budget/Forecast Analysis (3rd 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	17,273,133	12,540,006	31,935,659	(14,662,527)	18,012,742	18,067,762	18,121,986	18,193,871
Clerk of Courts	9,178,366	10,409,739	8,098,666	10,644,568	(234,829)	10,764,378	10,886,439	11,010,806	11,137,539
Development	11,115,864	19,160,875	11,235,676	25,588,068	(6,427,193)	20,832,088	20,878,909	21,456,644	21,505,311
Fiscal	302,087,928	314,019,415	184,512,199	296,729,842	17,289,572	280,422,722	280,521,481	280,324,416	280,725,304
Health and Human Services	405,097,867	435,384,501	331,871,684	437,121,919	(1,737,418)	439,857,809	441,728,732	444,568,452	447,844,872
Housing & Community Developme	23,772,109	35,937,311	18,309,283	23,611,531	12,325,780	14,316,207	14,351,026	14,386,528	14,422,713
Human Resources	152,487,483	158,026,569	126,244,574	168,803,107	(10,776,538)	179,090,261	179,281,038	179,475,530	179,538,147
Information Technology	30,327,421	35,465,765	23,654,130	31,541,570	3,924,195	29,916,054	30,135,339	30,407,859	30,441,113
Innovation	864,810	792,638	480,313	634,448	158,190	704,538	718,471	732,684	747,173
Law Department	5,663,909	6,071,945	4,439,988	5,620,468	451,477	5,690,800	5,762,505	5,835,613	5,910,154
Medical Examiner	19,829,137	22,474,356	16,531,800	22,790,227	(315,871)	22,843,750	23,120,499	23,421,187	23,644,045
Public Safety & Justice Serv.	12,083,842	18,903,056	10,704,997	17,001,181	1,901,875	17,167,084	17,336,179	17,508,552	17,684,277
Public Works	140,670,935	185,744,934	142,319,166	108,382,236	77,362,698	137,100,729	133,601,683	133,608,205	133,614,847
Public Works-County Airport	1,869,481	1,442,185	600,845	1,762,839	(320,654)	1,778,218	1,793,885	1,809,850	1,826,115
Public Works-Road & Bridge	23,684,367	31,144,254	19,132,762	30,858,639	285,615	25,456,751	25,692,045	25,931,918	26,176,459
Public Works-Sanitary Eng.	26,727,684	35,634,747	23,692,298	32,050,100	3,584,647	31,237,097	31,520,192	31,808,676	32,102,682
Sheriff	197,054,098	199,351,864	161,222,123	212,684,637	(13,332,773)	214,507,469	216,598,594	218,396,390	220,567,971
Total County Executive Agencies	1,376,169,284	1,527,237,285	1,095,590,509	1,457,761,039	69,476,246	1,449,698,696	1,451,994,778	1,458,805,295	1,466,082,592
Elected Officials									
Common Pleas Court	78,325,521	107,063,484	62,485,387	105,198,924	1,864,560	86,774,941	87,238,370	87,567,867	88,535,518
Community Based Correction Bd	4,947,634	5,140,216	4,135,781	5,014,375	125,841	5,014,375	5,014,375	5,014,375	5,014,375
County Council	2,550,158	2,692,292	2,121,312	2,714,386	(22,094)	2,763,387	2,813,334	2,864,249	2,916,158
Court of Appeals	1,018,450	854,782	650,007	1,162,621	(307,839)	1,162,621	1,162,621	1,162,621	1,162,621
Domestic Relations Court	11,227,127	11,770,251	8,790,640	11,846,232	(75,981)	12,426,616	12,654,388	12,880,856	13,111,729
Juvenile Court	77,507,378	90,762,487	61,754,231	81,124,445	9,638,042	82,824,665	84,109,264	85,418,784	86,753,822
Probate Court	9,001,588	9,633,993	7,512,219	9,681,827	(47,834)	9,834,684	10,011,876	10,192,498	10,376,627
Prosecutor	55,402,791	63,567,070	45,137,545	59,740,729	3,826,340	60,893,690	62,069,020	63,267,242	64,488,859
Total Elected Officials	239,980,648	291,484,575	192,587,122	276,483,540	15,001,035	261,694,980	265,073,249	268,368,493	272,359,710
Boards and Commissions									
ADAMHS Board	86,767,433	90,896,959	64,292,242	85,003,977	5,892,982	85,065,368	85,154,563	85,245,463	85,338,110
Board of Develop. Disabilities	158,363,911	180,306,086	130,530,831	170,327,459	9,978,627	168,087,830	169,409,772	170,757,338	172,131,122
Board of Elections	20,196,007	22,480,830	13,208,489	20,540,764	1,940,066	22,739,471	23,145,681	23,240,058	23,500,746
Board of Revision	2,633,473	3,259,409	2,452,235	3,045,624	213,785	3,123,909	3,169,048	3,215,060	3,261,963
Inspector General	1,156,478	1,235,810	950,270	1,226,060	9,750	1,268,809	1,294,192	1,320,072	1,346,461
Internal Audit	801,919	863,598	655,990	840,973	22,625	858,825	877,025	895,583	914,505
Law Library	410,663	500,512	295,714	385,008	115,504	406,972	412,965	418,528	424,199
Personnel Review Commission	2,415,684	2,627,309	1,920,299	2,489,977	137,332	2,397,380	2,449,826	2,503,299	2,557,814
Planning Commission	2,892,906	3,451,684	2,543,455	3,242,559	209,125	3,298,367	3,355,260	3,413,263	3,472,402
Public Defender	21,231,565	22,736,826	17,054,093	22,386,472	350,354	22,837,426	23,297,144	23,765,818	24,243,651
Soldiers and Sailors Monument	263,256	225,285	162,352	228,658	(3,373)	231,675	234,889	238,167	241,509
Solid Waste Management Dist.	2,425,125	2,696,874	1,425,720	2,395,842	301,032	2,426,944	2,437,772	2,632,097	2,485,586
Veterans Service Commission	7,703,753	9,527,501	5,901,227	7,876,795	1,650,706	7,864,629	7,951,058	8,039,185	8,129,040
Workforce Development	10,917,254	0	(10,594)	0	0	0	0	0	0
Total Board and Commissions	318,179,427	340,808,684	241,382,325	319,990,168	20,818,516	320,607,606	323,189,195	325,683,931	328,047,108
Total All Funds	1,934,329,359	2,159,530,545	1,529,559,956	2,054,234,747	105,295,798	2,032,001,282	2,040,257,222	2,052,857,719	2,066,489,410

Cuyahoga County
2025-2029 Budget/Forecast Analysis (3rd 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	88	(2)
County Executive	4	5	5	4	15	11	12	1
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	6	2
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	213	(6)
Fiscal Office - Real Estate Assessment	70	91	89	78	96	86	86	0
Fiscal Office - Treasury	40	39	38	36	43	41	40	(1)
HHS Administration	13	11	9	50	59	65	66	1
HHS Children & Family Services	842	798	730	633	691	708	707	(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	239	6
HHS Family & Children First Council	8	8	8	7	9	10	10	0
HHS Invest in Children	10	10	12	8	11	10	12	2
HHS Office of Homeless Services	4	3	3	5	5	6	7	1
HHS Office of Reentry	7	5	5	5	4	8	6	(2)
HHS Senior & Adult Services	163	154	144	154	162	167	165	(2)
Human Resources	54	61	49	54	54	55	66	11
Information Technology	107	139	113	102	106	113	113	0
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	115	1
Public Safety & Justice Services	73	68	67	68	78	77	77	0
Public Works - County Airport	8	8	7	6	8	9	9	0
Public Works - Dog Kennel	17	17	16	17	16	18	20	2
Public Works- Facilities Management	576	549	534	322	337	333	337	4
Public Works- Road and Bridge	0	0	0	106	113	124	137	13
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	1,175	5
Total County Executive Agencies	4,889	4,766	4,393	4,283	4,589	4,692	4,795	103
Elected Officials								
County Council	21	21	21	22	22	22	21	(1)
County Prosecutor	382	368	384	421	415	436	447	11
Court of Common Pleas	495	493	469	486	480	487	485	(2)
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	75	0
Total Elected Officials	1,601	1,563	1,521	1,565	1,558	1,614	1,640	26
Boards and Commissions								
ADAMHS Board	41	44	54	53	49	48	47	(1)
Board of Developmental Disabilities	1,007	551	521	570	587	570	557	(13)
Board of Elections	103	188	90	89	99	97	102	5
Board of Revision	24	21	20	23	19	19	21	2
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	18	(3)
Public Defender	136	134	136	151	154	162	164	2
Soil & Water Conservation	12	12	14	15	18	18	17	(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	37	3
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	1,014	(5)
Total	7,914	7,375	6,854	6,860	7,186	7,325	7,449	124