Cuyahoga County

OFFICE OF BUDGET AND MANAGEMENT

2026 1st Quarter Budget Update

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2026 highlights (as of 1st Quarter):

- Received Certificate of Estimated Resources for 2026
- Received $4.4 million in lost Sales Tax revenue from the 2025 Sales Tax Holiday
- Approved $28.8 million in appropriations for the Central Services Campus in Garfield Heights
- Approved $2.2 million in appropriations to create the new Archives Document Management Department
- Extended the $63.6 million Standby Letter of Credit for The MetroHealth System

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 2026-2027 biennial budget (**R2025-0293**).

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 2026 with an operating deficit of $18 million.** This includes $640.5 million in revenue and $658.6 million in expenditures. *This estimate includes $10.3 million in ARPA expenditures.* **Removing the impact of ARPA, the General Fund is projected to end 2026 with an operating deficit of $7.8 million.**

Total revenue is projected to total $640.5 million in 2026, which is $1.3 million or 0.2%, more than what was anticipated in the budget. **Total Expenditures are projected to total $658.6 million**, which is $5.2 million or 0.8% under approved appropriation levels. *This expenditure estimate includes spending of $10.3 million in ARPA funds that were transferred to the General Fund.*

Revenue Discussion

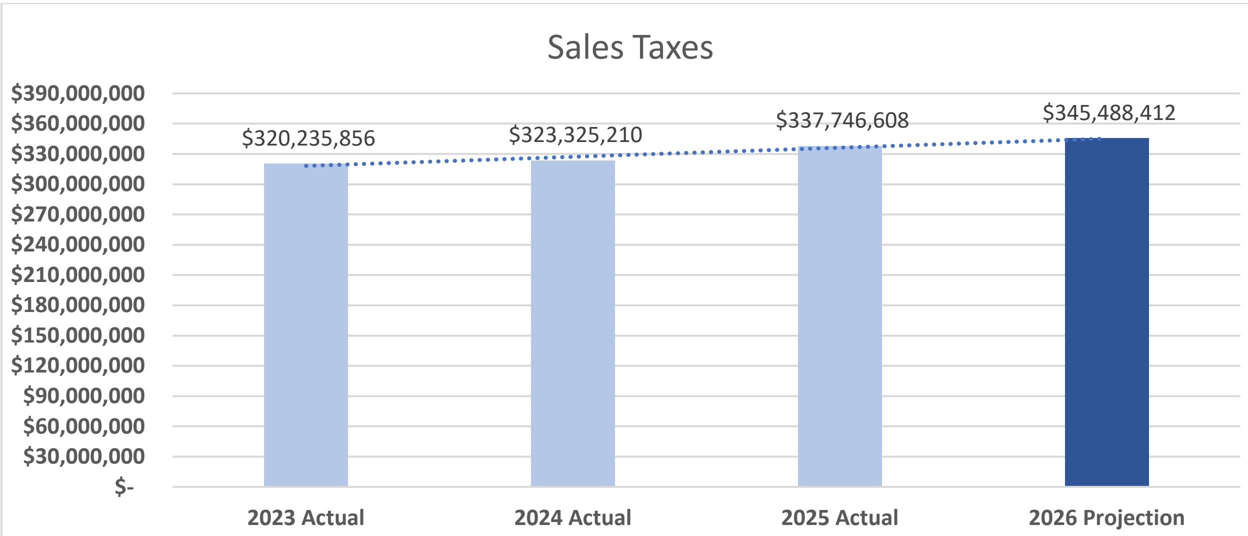
2026 General Operating Fund revenue is projected to total $640.5 million. This is $1.3 million or 0.2% more than was estimated in the budget. Larger surpluses are projected in Charges for Services, Interest Earnings and Sales Taxes while larger deficits are projected in Fines & Forfeitures, and Other Revenue. The sections below discuss the performance of each category of revenue to the County's General Operating Fund.

Revenue	2026 Budget	2026 Actual	2026 Projection	Budget Variance	% Variance
Property Tax	$42,019,532	$22,999,408	$42,328,393	$308,861	0.7%
Sales & Use	**$342,232,926**	**$95,009,280**	**$345,488,412**	**$3,255,486**	**1.0%**
Licenses & Permits	$72,805	$14,225	$72,805	$0	0.0%
Fines & Forfeitures	**$16,400,238**	**$1,849,361**	**$12,117,550**	**-$4,282,688**	**-26.1%**
Charges for Services	**$113,106,152**	**$22,476,105**	**$114,384,382**	**$1,278,230**	**1.1%**
Intergovernmental	$75,648,120	$17,152,565	$76,220,777	$572,657	0.8%
Other Revenue	**$17,507,184**	**$6,292,993**	**$15,989,854**	**-$1,517,330**	**-8.7%**
Interest Earnings	**$32,296,950**	**$10,866,790**	**$33,942,357**	**$1,645,407**	**5.1%**
Total	**$639,283,907**	**$176,660,727**	**$640,544,530**	**$1,260,623**	**0.2%**

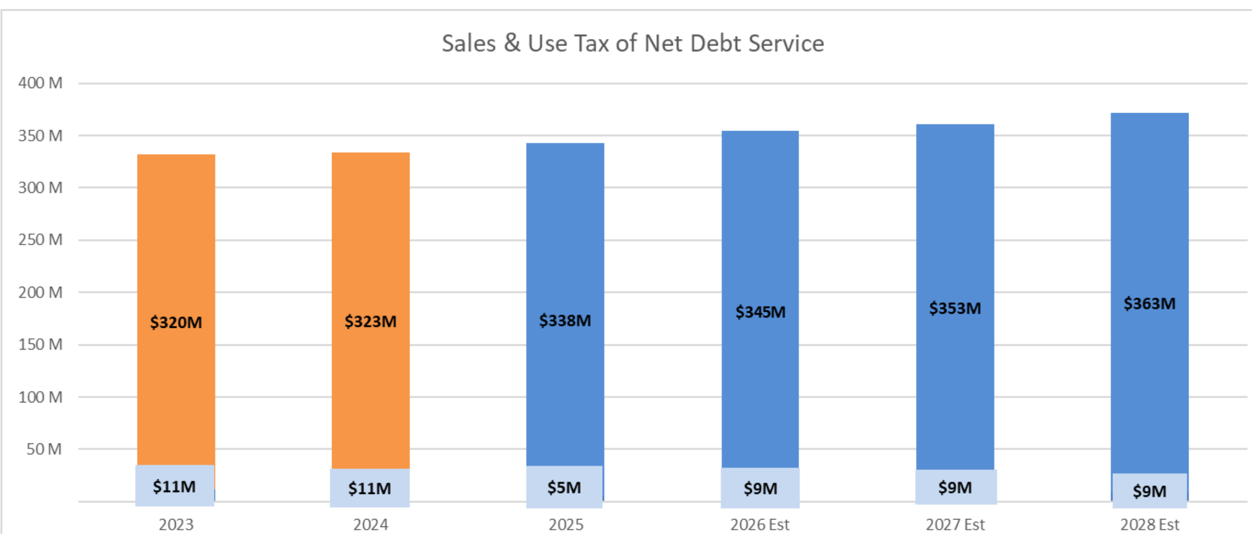
Sales Tax

Gross Sales Tax revenue is projected to total $354.2 million in 2026. This is $9.2 million more than what was assumed in the 2026 budget and $11.4 million or 3.3% more than 2025 *(Actual Sales Tax collections through April total $123.5 million which is a 9.2% 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 $345.5 million in 2026, which is approximately 54% of the fund's total revenue (based on 1st Quarter estimates). In previous years, Sales Tax represented more than 50% of total General Operating Fund revenue. The 2026 estimate is 1% more than what was assumed in the budget.



The portion of sales tax revenue that is allocated to Debt Service totals $8.7 million in 2026, which is $5.8 million more than 2025.



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 2026 is approximately $8.7 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 2026 is $755,581. 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.

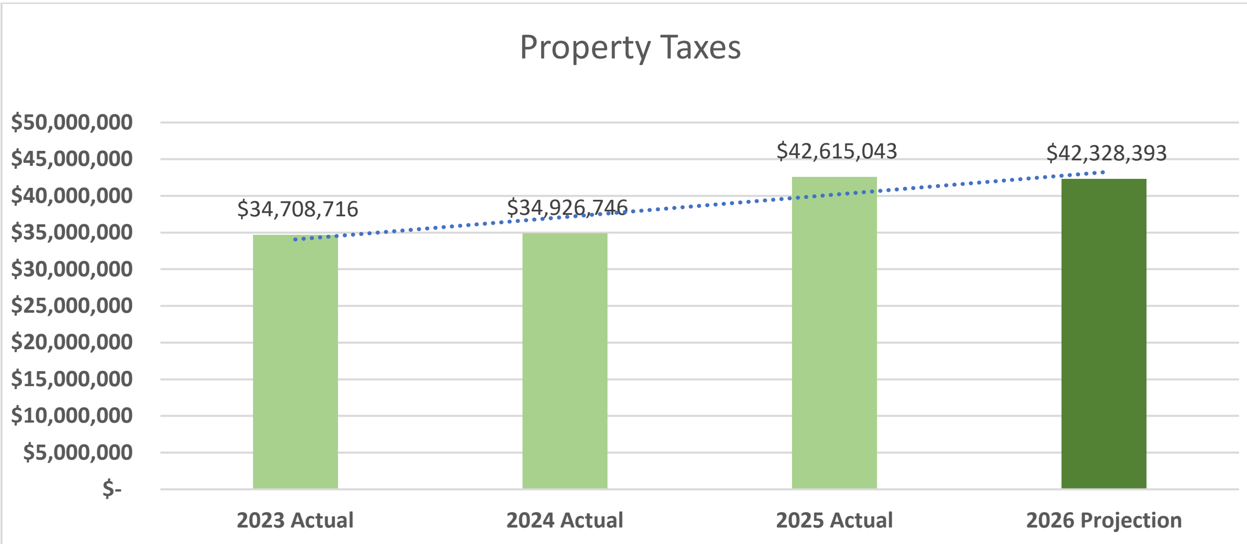
- **2016 County Downtown Garage** – debt service is paid from sales and use tax revenue with the Downtown Garage Fund reimbursing the General Fund in equal amounts. Debt service due in 2026 is approximately $1.5 million and will remain at this level through maturity in 2037. As the General Fund is the 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 2026 is approximately $3 million. Under an agreement with the City of Cleveland and the Cleveland Cavaliers, series 2017B bonds 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 2026 is approximately $4.3 million which remains relatively unchanged 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 2026 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, 6.6% of which is revenue to the General Operating Fund.

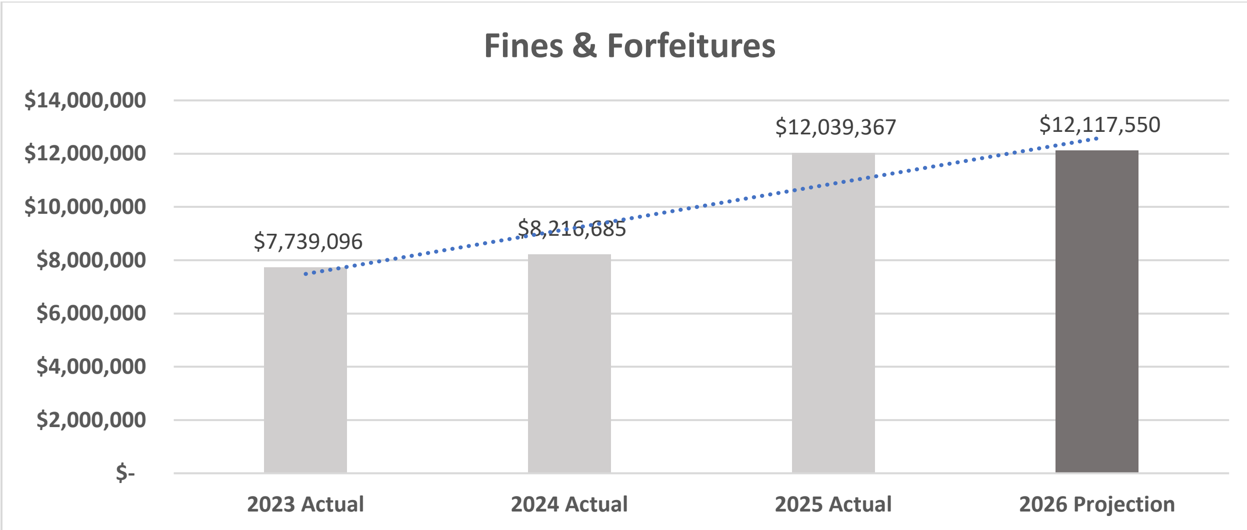


Property Tax revenue to the General Fund is estimated to total $42.3 million which is $0.3 million or 1% more than what was assumed in the budget and $0.3 million less than 2025. Property Taxes are generated from a portion of the County's 1.45 mills (inside millage). The 2026 Tax Budget (R2025-0187) 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 $12.1 million, which is $4.3 million or 26.1% less than what was assumed in the budget. This deficit is due lower than expected transfers of excess private foreclosure revenue currently on deposit with the Clerk of Court.

Fines and Forfeitures 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.



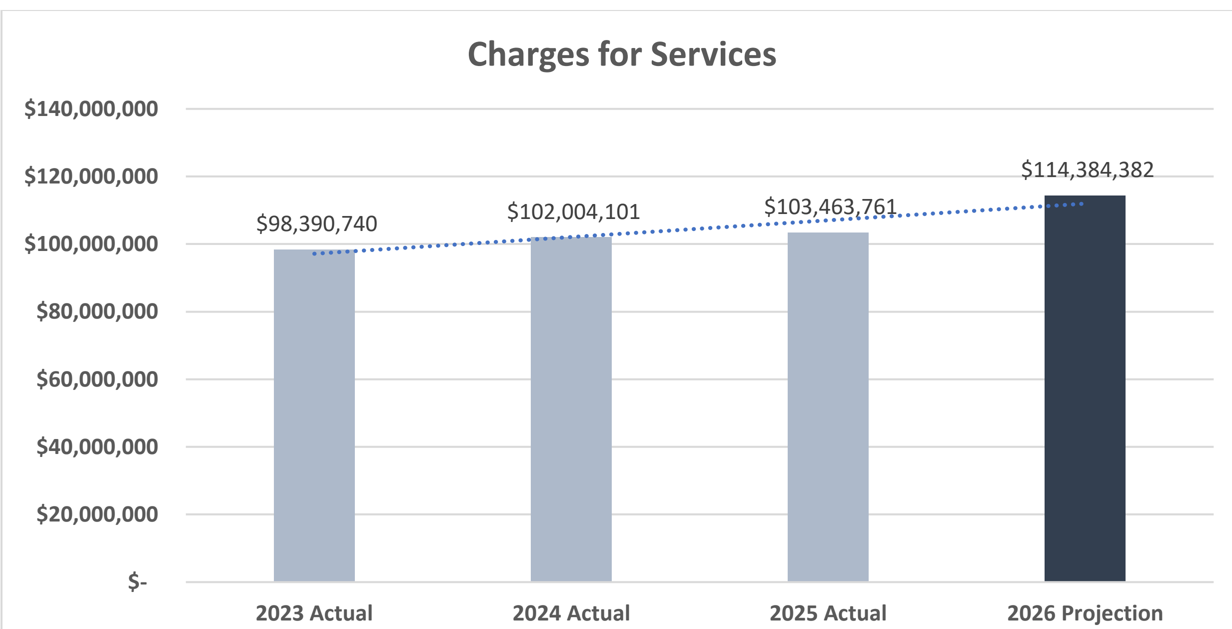
- **Court of Common Pleas –** Civil and Criminal filings totaled 35,306 through the 4th Quarter 2025, a 6.7% increase over the number of filings during the same period last year. Criminal filings decreased during this period by 2.9% (approximately 371 cases) compared to 2024, while Civil filings increased by 12.7% (approximately 2,601 cases) during the same time period.

- **Domestic Relations -** Filings in the Domestic Relations Court increased notably during the first quarter, with a total of 1,961 cases filed. From January through March, filings rose by 41.74%, signaling a strong upward trend early in the year. Based on current projections, the Court is on pace to reach approximately 7,844 total filings by year-end, representing a 3.88% increase over 2025. To better support court users amid rising demand—particularly the growing number of self-represented litigants—the Court continues to expand its use of technology. The Virtual Help Center provides 24/7 access to guided interviews through both the Court's website and mobile application, improving accessibility and streamlining case initiation. In the first quarter, 8,668 individuals used the Virtual Help Center, an increase from 6,373 users in the final quarter of 2025. Overall, 23,263 users accessed the service in 2025, and based on first-quarter activity, total engagement is projected to reach approximately 34,672 users by the end of 2026. Navigation Services continues to assist a high volume of individuals, serving 26,903 people in 2025, up from 25,864 in 2024. The department remains highly active in 2026, assisting 4,308 individuals in the first quarter—an 8% increase from 4,020 individuals served in the final quarter of 2025. This upward trend reflects sustained demand and continued growth in service utilization. Mediation referrals have remained steady in recent years, averaging just over 220 cases annually, with totals ranging from 193 to 236 between 2020 and 2025. This consistency reflects a stable and ongoing demand for mediation services. In the first quarter of 2026, 76 mediation cases have already been referred. If this pace continues, total referrals for the year are projected to reach approximately 304 cases. This would represent a notable increase compared to prior years and suggests growing utilization of mediation services, which should be considered in budget planning and resource allocation. Family Evaluation Services (FES) continues to support the Court with 122 cases referred in 2025. In the first quarter of 2026, 24 cases have already been referred. If this pace continues, referrals are projected to total approximately 96 cases by year-end, indicating consistent utilization of evaluation and case management services. The Domestic Violence Department has also experienced sustained growth. Over the past 12 years, Domestic Violence Civil Protection Order filings have demonstrated a clear long-term upward trajectory, despite some mid-period fluctuation. Annual filings have ranged from a low of 744 to a peak of 2,153, with a significant surge occurring in recent years following earlier declines. Overall, filings have more than doubled from their lowest point and increased by approximately 85% when comparing earlier-year averages to more recent totals. While current year-to-date filings stand at 449, the Court projects approximately 1,976 filings by year-end 2026. This forecast reflects a sustained level of elevated demand, remaining well above historical norms and reinforcing the continued need for resources and support services to effectively respond to domestic violence cases. The Families First Program (FFP), launched in 2018 by Judge Tonya R. Jones in partnership with the ADAMHS Board, continues to play a critical role in supporting families. The program assists parents facing substance use or mental health challenges in improving co-parenting during divorce. Through judicial oversight and coordinated access to treatment, counseling, and support services, FFP promotes recovery, stability, and healthier family outcomes. In the first quarter of 2026, two cases were accepted into the Families First Program.

- **Juvenile Court** – Year-to-date, the Clerk's office processed 2,208 new official case filings which is a slight decrease as compared with the 1st quarter of 2025. The Detention Center had an average daily population of 113.5 youth through the 1st quarter of 2026, which is a decrease from 1st Quarter 2025. Year-to-date abuse, dependency, and neglect filings decreased slightly from 331 in 2025 to 302 in 2026. Home Detention admissions year-to-date decreased from 148 in 2024 to 117 so far in 2026. 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 706 in 2026 as compared with 693 for the same period in 2025.

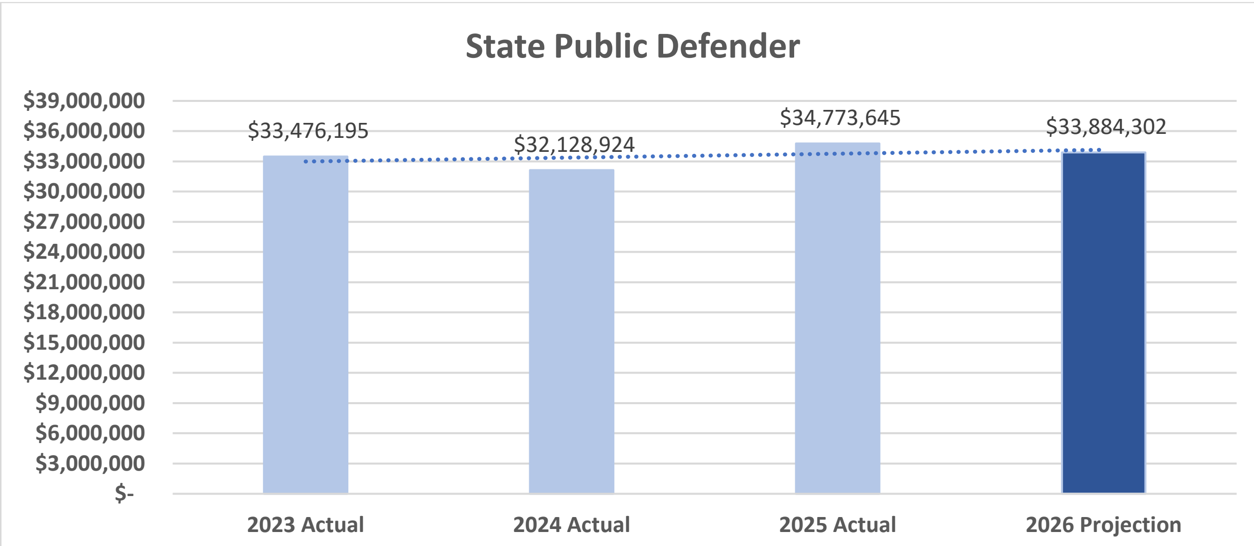
Charges for Services

Charges for Services revenue is projected to total $114.4 million in 2026, which is $1.3 million or 1.1% more than what was estimated in the budget. This surplus is projected primarily in Board of Elections Fees.

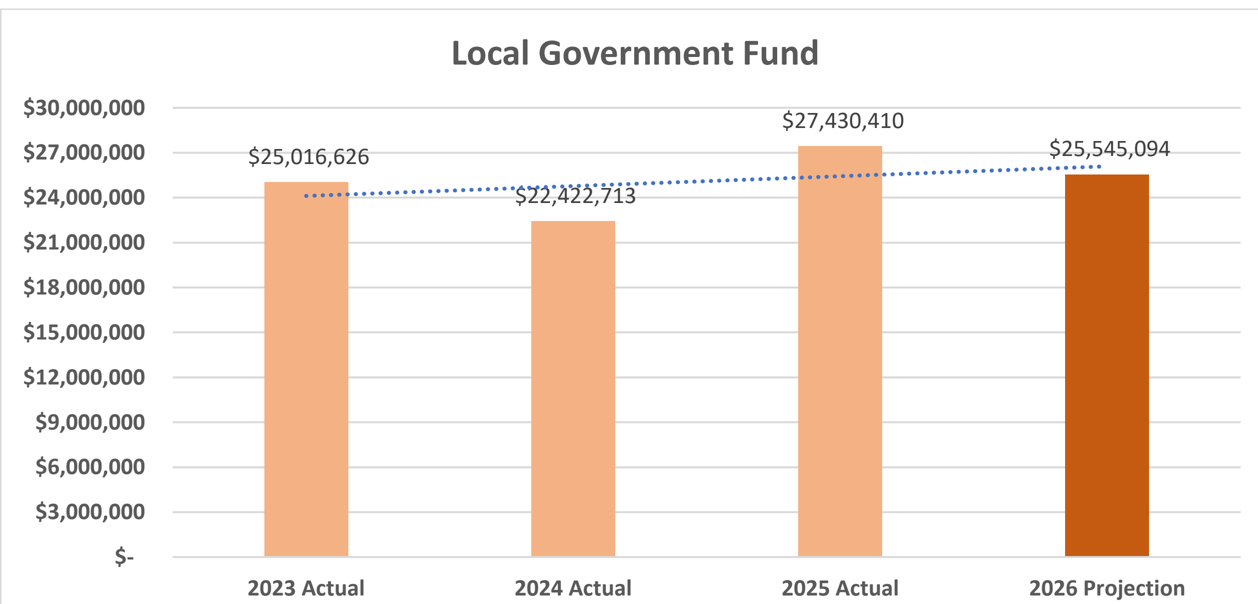


Other Intergovernmental

Other Intergovernmental revenue is projected to total $76.2 million in 2026, which is $0.6 million or 0.8% 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 $33.9 million. The 2026 budget assumed 82% reimbursement from the State Public Defender's Office and a budget of $31 million. In May 2025, the State Public Defender decreased the reimbursement rate from 93% to 82%.

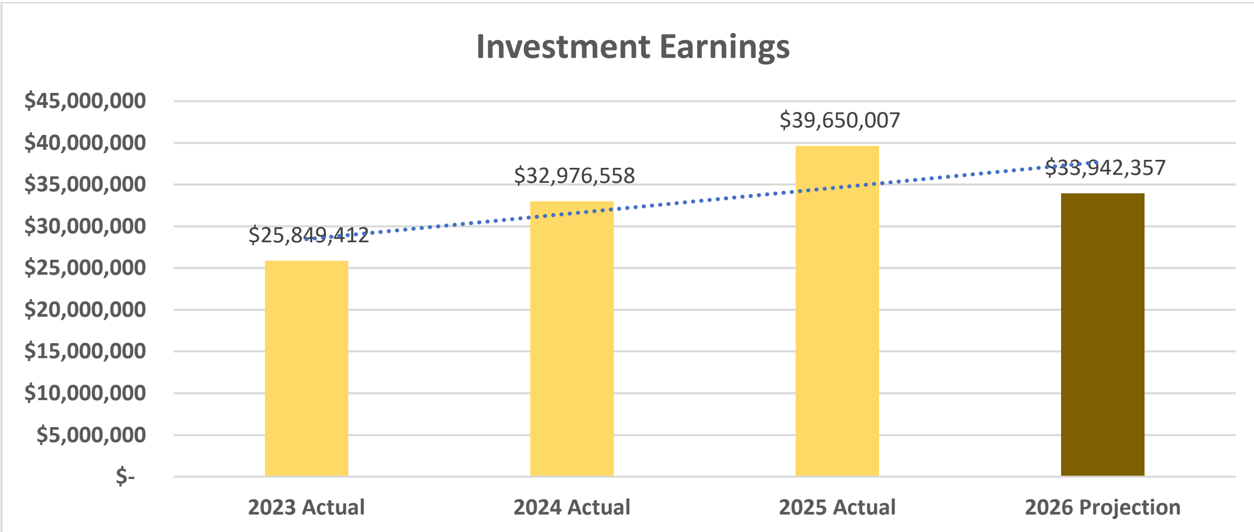


Also included is revenue derived from the **Local Government Fund** (LGF) which is estimated to total $25.5 million in 2026. The budget was calculated based on the allocation from the State. The LGF is supported by 1.7% of general tax revenue collected by the State. The 2025 budget assumed $27.8 million in LGF revenue.



Interest Earnings

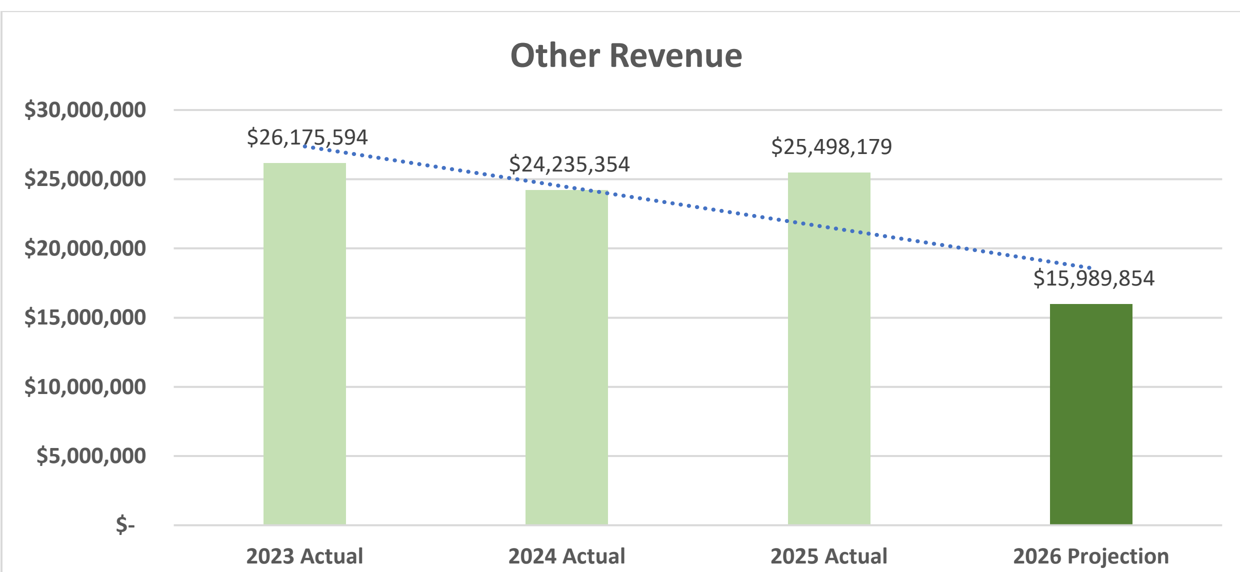
Interest Earnings are estimated to total $33.9 million in 2026, which is $1.6 million or 5.1% more than what was estimated in the budget. As of March 31, 2026, the value of the County's investment portfolio totals $1.1 billion.



Other Revenue/Taxes

Other Revenue/Taxes is projected to total $16 million in 2026, which is $1.5 million or 8.7% less than what was estimated in the budget. This projection includes:

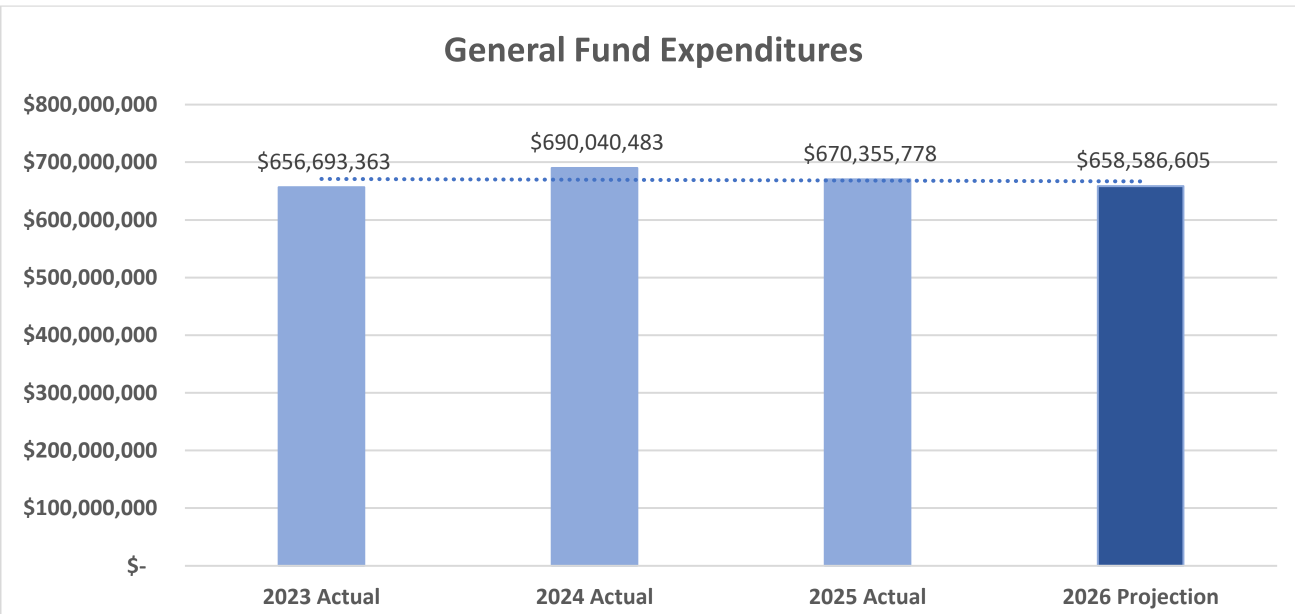
- $1.7 million combined cash transfer from the Road & Bridge and Sanitary Sewer Funds to repay the advance made from the General Fund for the purchase and renovation of the Harvard Road Garage
- $1.5 million transfer from the Garage Fund to repay the General Fund for debt service payments on the 2016 Sales Tax Revenue Bonds issued for renovations at the Huntington Park Garage
- $11 million in Bed Taxes
- $2 million repayment for Western Reserve debt



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 $596.6 million**, which is $5.2 million or 0.9% under budget. Personnel Services are projected to end 2026 with a deficit of $3.3 million or 0.8% more than budget, Other Expenditures are projected to end 2026 with a surplus of $8.5 million or 4% less than budget. **Subsidies** to other funds are **projected to total $61.9 million** which is 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	2026 Budget	2026 Actual	2026 Projection	Budget Variance	% Variance
Personal Services	$391,202,769	$106,616,399	$394,494,652	-$3,291,883	-0.8%
Other Expenditures	$210,618,846	$43,478,297	$202,151,442	$8,467,404	4.0%
Total Expenditures	**$601,821,615**	**$150,094,696**	**$596,646,094**	**$5,175,521**	**0.9%**
Subsidies to Other Funds	**$61,940,511**	**$1,375,000**	**$61,940,511**	**$0**	**0.0%**



Departmental Budget Variances

The departments with significant budget variances include:

Fiscal - $11.9 million surplus

This surplus is ARPA funds projected to be unspent at year-end.

Sheriff - $9.3 million deficit

This deficit is projected primarily in Personnel Services and Controlled costs. Personnel Services is projected to end 2026 with a deficit of $7.5 million *(due Overtime $3.7 million, Collective Bargaining Adjustments $1.5 million* *and $2.1 million in corresponding Fringe Benefits costs).* Other expenses are projected to end with a deficit of $0.9 million *(Controlled Costs, Space Maintenance and Security)* and $0.9 million *(Professional Services).*

Common Pleas - $1.2 million deficit
This deficit is a combination of a projected $0.7 million surplus in Personnel Services and a projected $1.9 million deficit in Other Expenses. The projected in Personnel Services is due to vacancies and the expenditure transfers to grants while the deficit in Other Expenses is in Controlled Costs *(primarily Space Maintenance).*

Domestic Relations – $0.9 million surplus
This surplus is projected in Personnel Services due to vacancies *(including Lead Scheduler, Scheduler, Navigation Specialist, HR Specialist, Fiscal Specialist, Forensic Family Evaluator, IT, Administrative Assistant, DV Magistrate).*

Juvenile Court - $1.3 million deficit
This deficit is projected in Personnel Services, primarily due to Overtime spending.

Prosecutor - $0.6 million surplus
This surplus is projected in both Personnel Service and Other Expenses. Personnel Services is projected to end 2026 with a $0.4 million surplus *(primarily due to their effective use of grants)* and Other Expenses are projected to end 2026 with $0.2 million surplus due to lower case volume.

Board of Elections – $1 million deficit
This deficit is a combination of a projected surplus in Personnel Services and a deficit in Other Expenses. A surplus of $0.3 million is projected in Personnel Services *(two open Election Official positions)* and a deficit of $1.3 million is projected in Controlled Services *(anticipated Space Maintenance and Security charges).*

Veterans Services - $1.9 million surplus
This surplus is projected in Personnel Services and Client Services. A surplus of $0.5 million is projected in Personnel Services due to vacancies *(including 1 Project Manager, 2 Office Support Specialist, 2 Outreach Coordinators, 1 Community Impact Manager, 2 Drivers)*. Additionally, a surplus of $1.4 million is projected in Client Services *(including relief payments, household purchases, housing assistance and client medical services).*

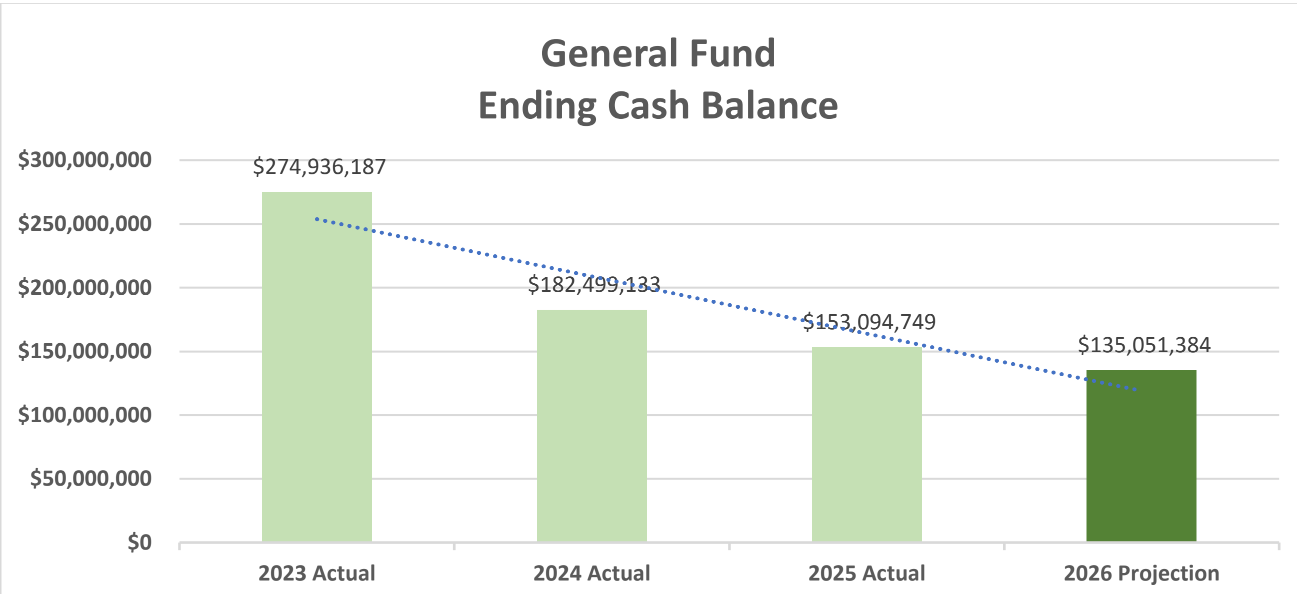
Subsidies to Other Funds

General Fund subsidies to other County funds are projected to total $61.9 million in 2026, which is what was assumed in the budget.

Reserves on Balance
There are no projected reserves at 1st quarter for the General Operating Fund.

Ending Cash Balance
The 2026 General Fund revenue and expenditures are projected to total $640.5 million and $658.6 million, respectively. The ending cash balance in the General Fund is projected to total $135.1 million, which is $12.4 million under the cash reserve requirement. As of the 1st 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	2026 Budget	2026 Actual	2026 Projection	Budget Variance
Beginning Cash Balance	**$153,093,460**	**$153,093,460**	**$153,093,460**	**$0**
Operating Revenue	$639,283,907	$176,660,727	$640,544,530	$1,260,623
Operating Expenditures	$601,821,615	$150,094,696	$596,646,094	$5,175,521
Subsidies to Other Funds	$61,940,511	$1,375,000	$61,940,511	$0
Ending Cash Balance	**$128,615,240**	**$178,284,491**	**$135,051,384**	**$6,436,143**
Cash Reserve Requirement	***$147,495,508***	***$147,495,508***	***$147,495,508***	



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 1st 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 $19.1 million.**

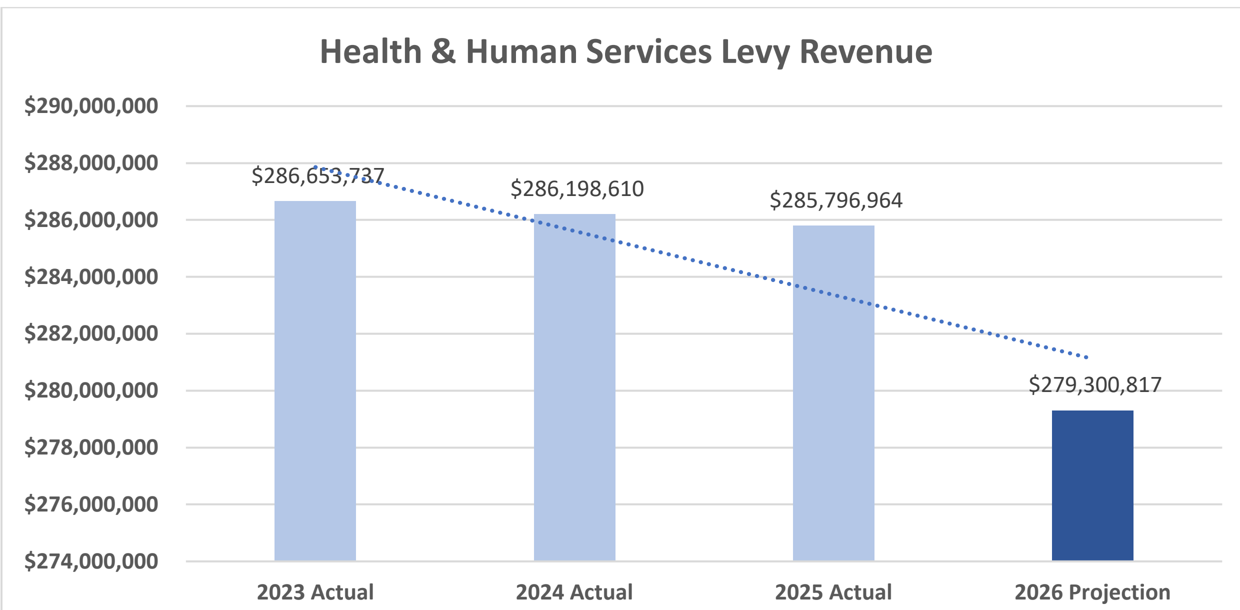
Revenue Discussion

Overall revenue is projected to total $279.3 million, which is $7,376 more than the current budget.

Revenue	2026 Budget	2026 Actual	2026 Projection	Budget Variance	% Variance
Intergovernmental	$15,483,016	$0	$15,483,017	$0	0.0%
Other Revenue	$0	$0	$0	$0	0.0%
Property Taxes	$263,810,425	$145,103,110	$263,817,801	$7,376	0.0%
Total	**$279,293,441**	**$145,103,110**	**$279,300,817**	**$7,376**	**0.0%**

Other Intergovernmental revenue is projected to total $15.5 million, which is what was assumed in the 2026 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.

Property Tax revenue generated by the County's two levies is projected to total $263.8 million, which is $7,376 more 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 $37 million and MetroHealth System $35 million for 2026, 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 $298.4 million** which is $15.7 million or 5.6% more than budget.

Expenditures/Subsidies	2026 Budget	2026 Actual	2026 Projection	Budget Variance	% Variance
Other Expenditures	$3,843,197	$3,170,288	$5,513,544	-$1,670,347	-43.5%
Subsidies to Other Funds	$278,817,334	$19,895,180	$292,852,164	-$14,034,830	-5.0%
Total Expenditures/Subsidies	**$282,660,531**	**$23,065,468**	**$298,365,708**	**-$15,705,177**	**-5.6%**

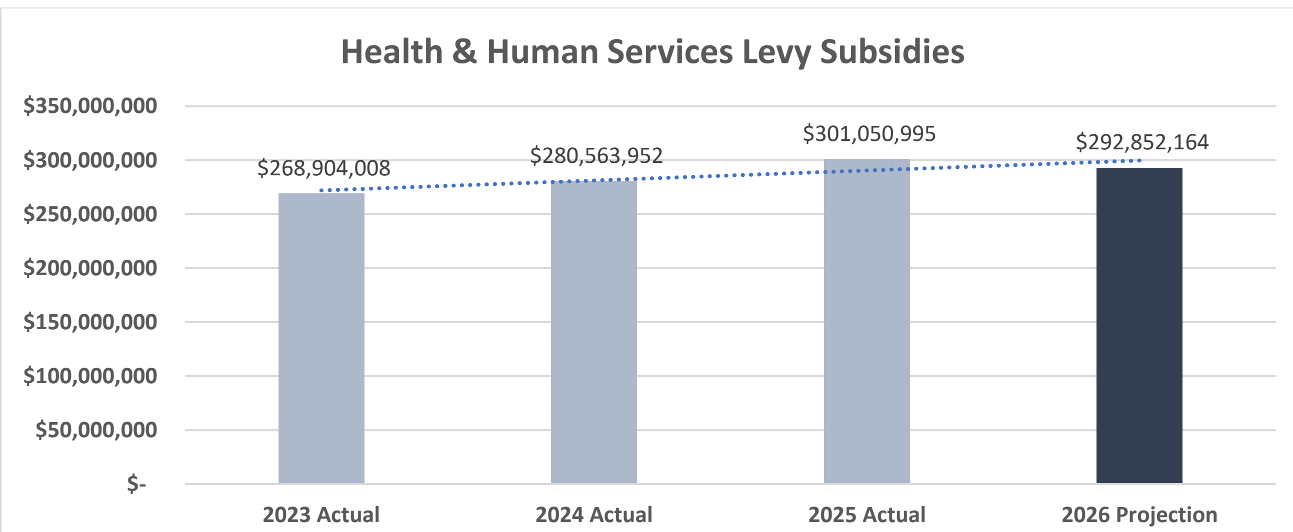
Other Expenditures for tax collection fees are projected to total $5.5 million which is $1.7 million or 43.5% more than what was assumed in the budget. Subsidies to other funds are projected at $292.9 million which is $14 million or 5% more than budget. The following are the larger projected subsidy variances from what was assumed in the budget:

Juvenile Court - $3.3 million deficit

Deficits are projected in Personnel Services and Other Expenditures. The projected deficit in Personnel Services is due to increased staffing, while the projected deficit in Other Expenses is in Controlled Costs *(Space Maintenance)* and other volume-based services *(Guardian Ad Litem, Rehabilitation and Non-Contractual)*. Juvenile Court is projected to require more HHS Levy subsidy in 2026.

HHS-Children & Family Services - $11.5 million deficit

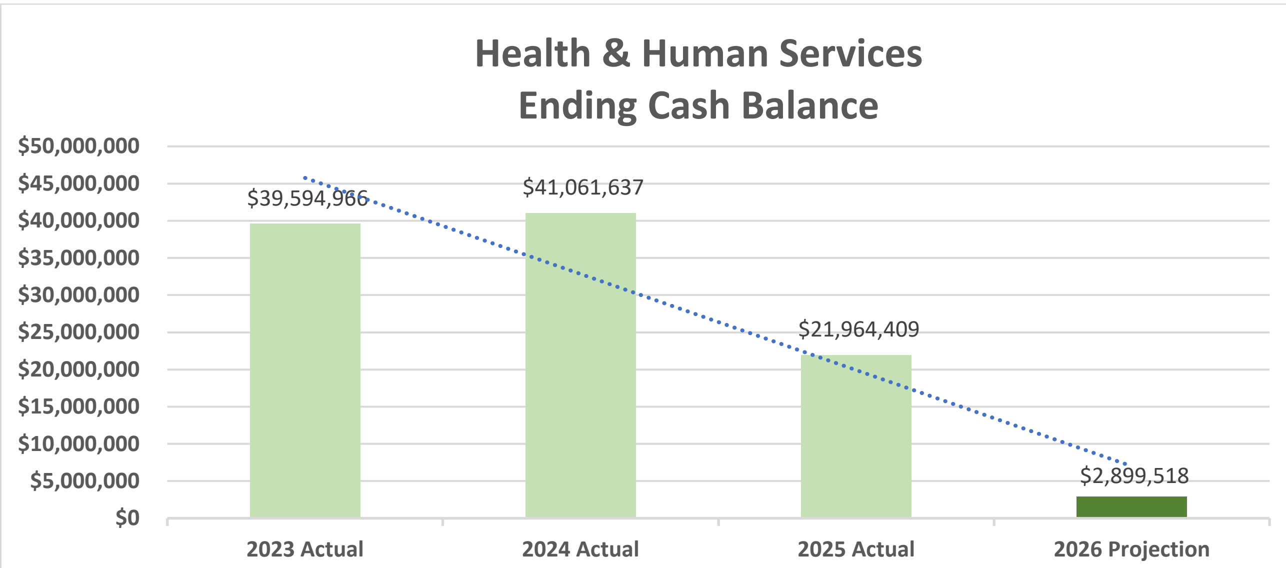
This deficit is projected in Client Services due to Out of Home Care spending. In 2026, roughly $5.2 million will be paid *(via Purchase Orders)* for services incurred through March 31, 2026. Additionally, Amendment #12 to the Out of Home Care master contract is expected to add an additional $5 million for child welfare provider rate increases. DCFS is projected to require more HHS Levy subsidy in 2026.



<u>Ending Cash Balance</u>

The 2026 HHS Levy Funds revenue and expenditures are projected to total $279.3 million and $302.5 million, respectively. The ending cash balance in the HHS Levy Funds is projected to total -$1.3 million, which is $31.7 million under the cash reserve requirement. As of the 1st 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	2026 Budget	2026 Actual	2026 Projection	Budget Variance
Beginning Cash Balance	**$21,964,409**	**$21,964,409**	**$21,964,409**	**$0**
Operating Revenue	$279,293,441	$145,103,110	$279,300,817	$7,376
Expenditures/Subsidies	$282,660,531	$23,065,468	$302,517,755	-$19,857,224
Ending Cash Balance	**$18,597,319**	**$144,002,051**	**-$1,252,530**	**-$19,849,848**
Cash Reserve Requirement	***$30,489,419***	***$30,489,419***	***$30,489,419***	



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

2026 All Funds revenue is projected to total $1.836 billion, which is $5.2 million or 0.3% less than what was estimated in the budget. Significant variances from budget include:

General Fund:
General Fund Zones - $1.3 million surplus
Please see General Fund Revenue Discussion on pages 3-10.

Special Revenue Funds:
Health & Human Services Levy Funds - $7,376 surplus
Please see Health & Human Services Levy Fund Revenue Discussion on page 13.

Expenditure Discussion

All Funds expenditures are projected to total $2.052 billion in 2026, which is $26.3 million or 1.3% 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 - $5.2 million surplus

Please see General Fund Expenditure Discussion on pages 11-12.

Special Revenue Funds:

Health & Human Services Levy Funds - $15.7 million deficit

Please see Health & Human Services Levy Funds Expenditure Discussion on pages 14-15.

Health & Human Services - $7.1 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 2026 with larger deficits/surpluses:

- CJFS $2 million projected surplus *($2.2 million surplus due to 45 vacancies, 30 of which are EFS Specialist)*
- DCFS $10 million projected deficit *(Out of Home Care expenditures)*
- IIC $1.1 million projected deficit *(this deficit will be eliminated by a grant from the Cleveland Foundation)*
- Homeless $2 million projected surplus (*HUD Grant spending)*

Housing - $5.4 million surplus

This surplus is due to several grants 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)*, and ERAA *(Emergency Rental Assistance)*.

Public Works - $16.5 million surplus

This surplus is projected due to timing of facilities capital projects that will be carried forward to future years. These capital projects include preconstruction of the Central Services Campus-Jail. The Capital Projects fund has a current cash balance of $27.5 million.

Public Works/Road & Bridge - $3.4 million deficit

This projected deficit is due to timing of Road & Bridge projects which for 2026 include: *North Main Street bridge, St. Clar Avenue bridge, Warrensville Center bridge, Clague Road, East 200th Street, Pleasant Valley Road bridges, Lee Road, Ridgewood Drive bridge, Schaaf Road bridge, Rockside Road bridge, Snow Road bridge, Jefferson Road bridge, Garfield Blvd. Warner Road and Smith Road.* As these projects are completed and reconciled, cash and expense transfers are posted to accommodate each fund's share of the project cost. This results in expenditure fluctuations from year to year in the County's Road & Bridge funds because projects tend to take multiple years to complete.

Public Works/Sanitary Engineer - $3.1 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.

Board of Developmental Disabilities – $6.1 million surplus
This surplus is projected in both Personnel Services and Other Operating. Surpluses of $1 million are projected in Personnel Services *(11 vacancies)* and $5.1 million projected in Other Expenses *($0.2 million advertising, mailing, postage, $0.3 million in contracts and mediation services $0.3 building acquisition and $4.3 million is due to the State Waiver Match).*

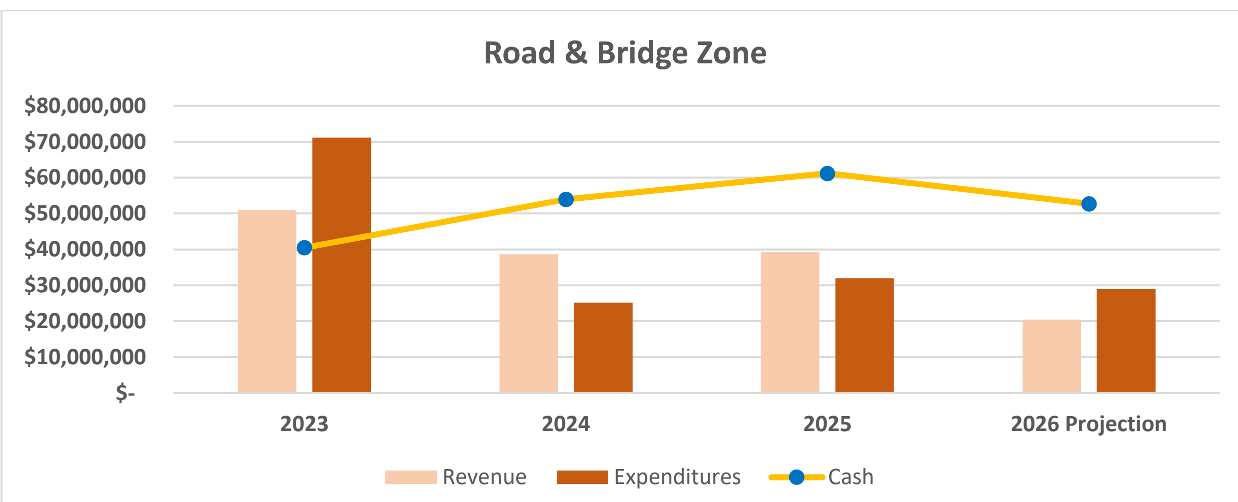
Ending Cash Balance

The year-end cash balance on an All Funds basis is projected to total $576.9 million. There is no statutory requirement related to the cash balance on an All Funds basis.

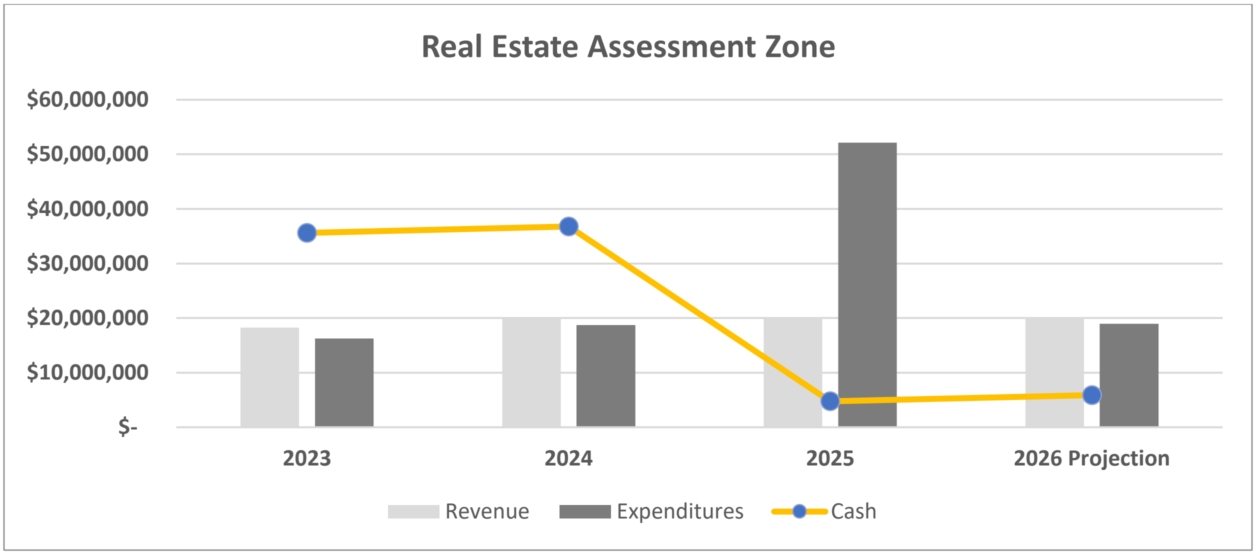
All Funds	2026 Budget	2026 Actual	2026 Projection	Budget Variance
Beginning Cash Balance	**$796,456,799**	**$796,456,799**	**$796,456,799**	**$0**
Operating Revenue	$1,831,045,607	$590,014,970	$1,836,088,638	$5,043,031
Operating Expenditures	$2,078,162,838	$502,908,699	$2,055,689,217	$22,473,621
Ending Cash Balance	**$549,339,568**	**$883,563,070**	**$576,856,219**	**$27,516,651**

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 2025 was $61.2 million. The 2026 revenue and expenditure projections are $20.5 million and $28.9 million, respectively, which results in a projected ending cash balance of $52.7 million.

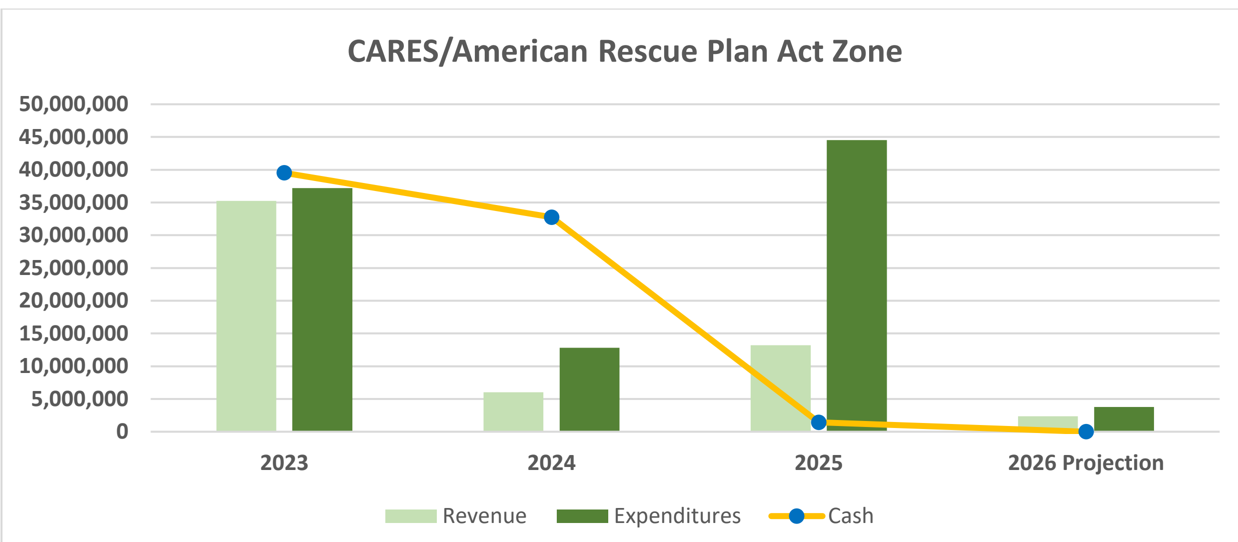


Real Estate Assessment Zone - The Real Estate Assessment zone generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. The cash balance at the end of 2025 was $4.7 million. Total revenues and expenses for 2026 are projected to total $20.1 million and $18.9 million, respectively, which results in a projected ending cash balance of $5.9 million.



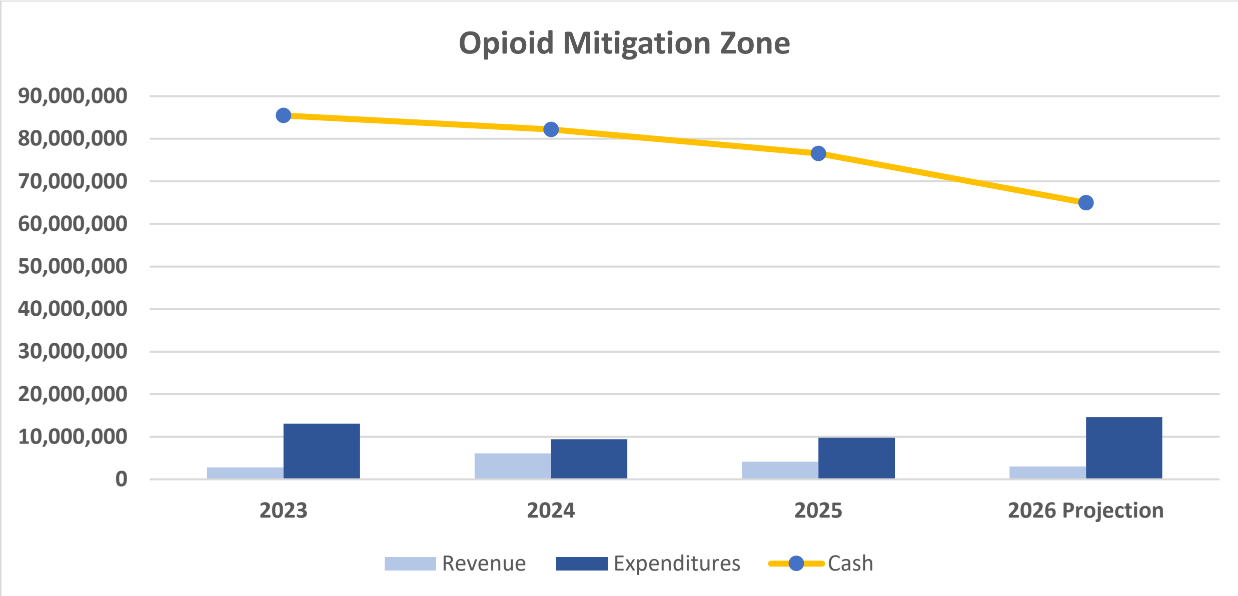
COVID-19 CARES Act/American Rescue Plan Act Zone

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 2025 was $1.4 million. The 2026 revenue and expenditure projections are $2.3 million and $3.8 million, respectively, which result in a projected ending cash balance of $0.



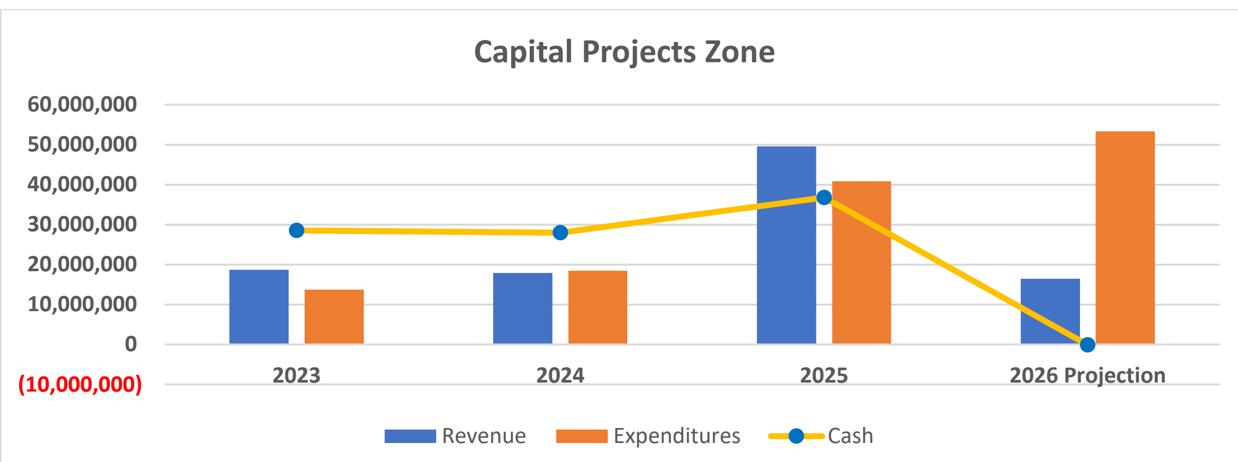
Opioid Mitigation Zone

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 2025 was $76.5 million. The 2026 revenue and expenditure projections are $3 million and $14.6 million, respectively, resulting in an ending cash balance of $64.9 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 2025 was $36.8 million. The 2026 revenue and expenditure projections are $16.4 million and $53.3 million respectively, which results in a projected ending cash balance of $0. It is important to note: capital expenditures projections include approximately $31.2 million in preconstruction costs of the Cuyahoga County Central Services Campus in Garfield Hts.

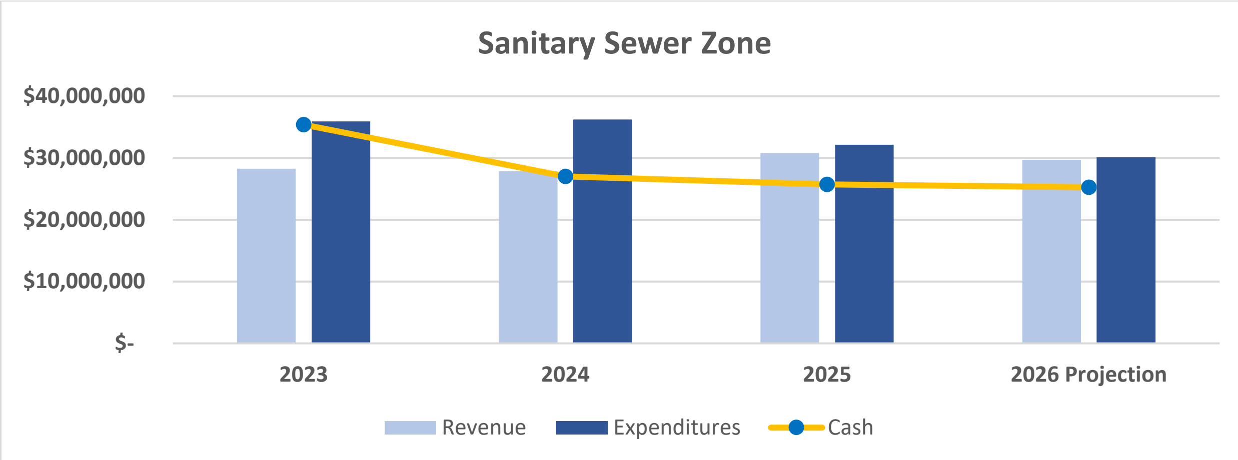


As of 1st quarter, actual Capital expenditures *(for County Airport, Information Technology, Public Works and Sheriff's Office projects)* totaled $11.2 million. The expenditures details are as follows:

Capital Project	Department	Location	Jan-Mar Expenses
Airport G.E.S. Projects	Public Works	County Airport	(547)
Street Lighting Replacement	Public Works	County Airport	547
Odot Project 24-06 Apron Slab	Public Works	County Airport	1,456
Reconstruct Taxilane B (3-39-0021-37-2024)	Public Works	County Airport	1,206
Odot Project 25-14 Apron Rehabilitation Phase 3	Public Works	County Airport	1,235
Reconstruct Taxilane B - 3-39-0021-038-2025	Public Works	County Airport	1,627
Reconfigure Taxiways A, A3, Electrical - 3-39-0021-039-2025	Public Works	County Airport	1,618
Update Infor Lawson	Information Technology	County-Wide Projects	546,045
Routers and switches	Information Technology	County-Wide Projects	1,351
Replacing aging laptops	Information Technology	County-Wide Projects	40,030
Refresh cycle restart	Information Technology	County-Wide Projects	56
Ongoing subscription charge	Information Technology	County-Wide Projects	110
40314 Central Services Campus	Public Works	Central Services Campus	4,728,274
40318 Tower 2 Roof Replacement	Public Works	Justice Center	7,820
40297 High Rise Water Repairs	Public Works	Justice Center	73,435
Capital General Services	Public Works	Various	31,678
Harvard Buildout/Consolidation	Public Works	Harvard Garage	14,800
Tower II VAV Boxes And Control	Public Works	Justice Center	3,981
Workforce Grant Improvements	Public Works	Jane Edna Hunter	42,513
Old JJC Safety Project	Public Works	Old Juvenile Justice Complex	25,000
Old JJC Demo Grant - Landbank	Public Works	Old Juvenile Justice Complex	2,655,018
40307 Detention Fixture Replacement	Public Works	Juvenile Justice Center	9,859
40292 JJC Sealant Repairs Project	Public Works	Juvenile Justice Center	52,611
40294 Jail I-II Façade Connector	Public Works	Justice Center	45,257
Animal Shltr Multi-Purpose Room	Public Works	Animal Shelter	45,173
Med Exam Generator Replacement	Public Works	Medical Examiner Building	22,800
40300 1801 Superior - BOE	Public Works	1801/1803 Superior	3,492
40310 1801 Superior - HHS	Public Works	1801/1803 Superior	390,158
40276 Elevator Modernization Program	Public Works	Various	1,280,535
40276 Elevator Modernization Program - Hpg	Public Works	Huntington Park Garage	2,760
40315 High Voltage Reconstruction	Public Works	Various	6,732
40311 VEB Design-Build Project	Public Works	Virgil E. Brown	3,635
Veterans Services Headquarters	Public Works	Veterans Service Commission	418,492
40312 WPD Boiler Replacement	Public Works	William Patrick Day	76,661
Jail Case Management System	Sheriff's Office	Justice Center	697,006
		Total	**11,232,424**

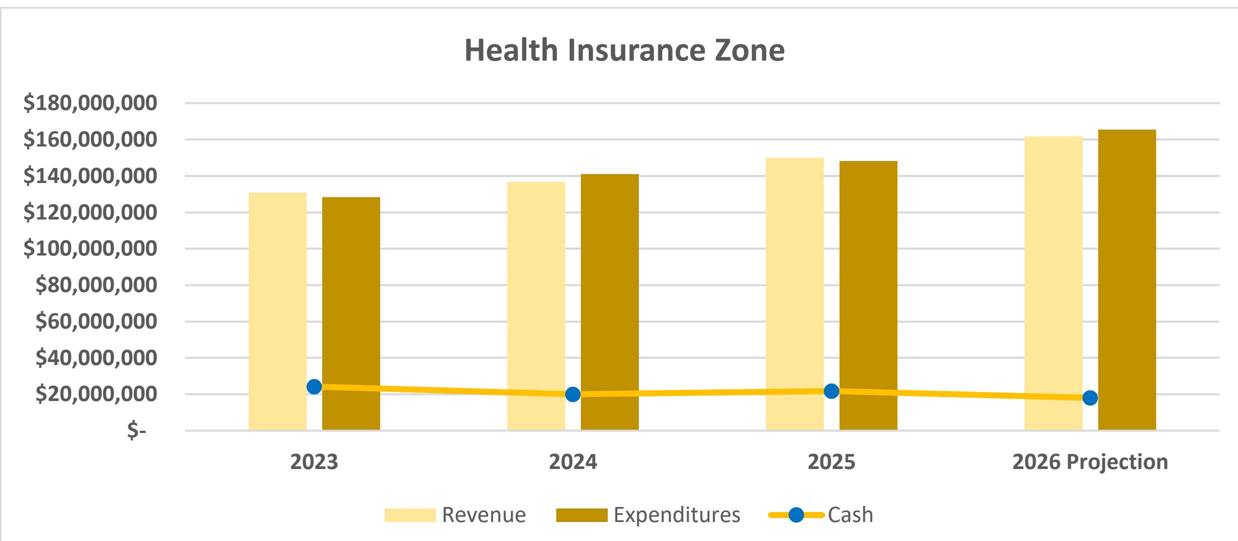
Enterprise Fund

Sanitary Sewer Zone – The cash balance in the zone at the end of 2025 was $25.7 million. The 2026 revenue and expenditure projections are $29.7 million and $30.1 million, respectively, resulting in a projected ending cash balance of $25.3 million.

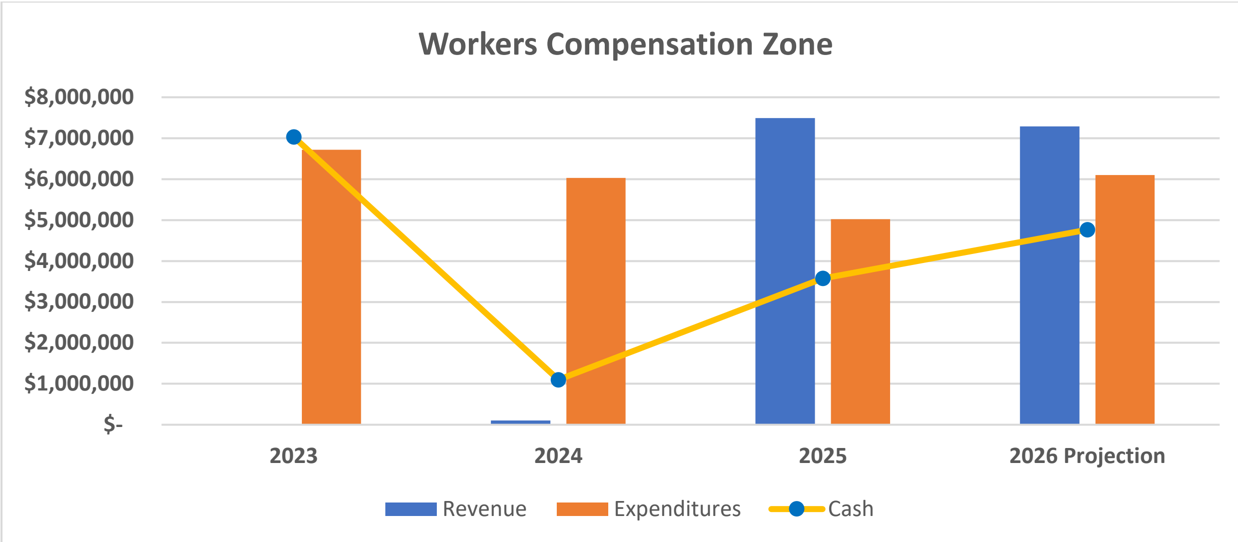


Internal Service Funds

Health Insurance Zone – This zone includes financial activity for County employees and their dependents (this includes both employee and employer contributions). The ending cash balance 2025 was $21.7 million. For 2026, revenue and expenditures are projected to total $161.9 million and $165.5 million, respectively, resulting in a projected ending cash balance of $18 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 2025 was $3.6 million. For 2026, revenue and expenditures are projected to total $7.3 million and $6.1 million, respectively, resulting in a projected ending cash balance of $4.8 million.


Workers Compensation Zone
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
2023
2024
2025
2026 Projection
Revenue
Expenditures
Cash

Cuyahoga County
2026-2030 Budget/Forecast Analysis (1st Quarter)
General Fund

General Fund	2025 Actual	2026 Adopted Budget	2026 Current Budget	2026 YTD Actual	2026 Total Projection	2026 Budget Variance	2027 Total Projection	2028 Total Projection	2029 Total Projection	2030 Total Projection
Beginning Balance	**182,499,133**	**153,093,460**	**153,093,460**	**153,093,460**	**153,093,460**	**0**	**135,051,384**	**129,178,096**	**167,373,629**	**219,095,308**
Operating Revenue										
Charges for Services	103,463,761	113,106,152	113,106,152	22,476,105	114,384,382	1,278,230	116,483,896	124,222,277	126,796,586	135,068,556
Fines & Forfeitures	12,039,367	16,400,238	16,400,238	1,849,361	12,117,550	(4,282,688)	12,723,410	13,359,581	14,027,561	14,728,938
Interest Earnings	39,650,007	32,296,950	32,296,950	10,866,790	33,942,357	1,645,407	34,621,204	35,423,628	36,019,901	36,740,299
Intergovernmental	79,882,665	75,648,120	75,648,120	17,152,565	76,220,777	572,657	76,220,777	76,220,777	76,220,777	76,220,777
Licenses & Permits	54,475	72,805	72,805	14,225	72,805	0	69,950	69,950	69,950	69,950
Other Revenue	14,169,625	4,962,067	4,962,067	3,977,405	4,953,236	(8,831)	6,213,080	3,215,666	3,218,380	3,221,230
Other Taxes	11,328,554	12,545,117	12,545,117	2,315,588	11,036,618	(1,508,499)	11,257,351	11,482,498	11,712,148	11,946,391
Property Tax	42,615,043	42,019,532	42,019,532	22,999,408	42,328,393	308,861	42,328,393	42,328,393	42,328,393	42,328,393
Sales Tax	337,746,608	342,232,926	342,232,926	95,009,280	345,488,412	3,255,486	352,566,603	363,089,704	380,673,804	383,781,655
Total Operating Revenue	**640,950,105**	**639,283,907**	**639,283,907**	**176,660,727**	**640,544,530**	**1,260,623**	**652,484,664**	**669,412,474**	**691,067,500**	**704,106,189**
Operating Expenditures										
Personal Services	387,811,621	389,796,114	391,202,769	106,616,399	394,494,652	(3,291,883)	405,139,221	412,928,444	421,031,539	429,011,934
Other Expenditures	202,170,413	186,111,383	210,618,846	43,478,297	202,151,442	8,467,404	186,904,926	186,704,361	186,704,658	186,702,156
Total Operating Expenditure	**589,982,033**	**575,907,497**	**601,821,615**	**150,094,696**	**596,646,094**	**5,175,521**	**592,044,147**	**599,632,805**	**607,736,197**	**615,714,090**
Other Financing Uses	**80,373,745**	**61,940,511**	**61,940,511**	**1,375,000**	**61,940,511**	**0**	**66,313,804**	**31,584,136**	**31,609,623**	**31,614,244**
Total Cash Obligations	**670,355,778**	**637,848,008**	**663,762,126**	**151,469,696**	**658,586,605**	**5,175,521**	**658,357,951**	**631,216,941**	**639,345,820**	**647,328,334**
Ending Cash Balance	**153,093,460**	**154,529,358**	**128,615,240**	**178,284,491**	**135,051,384**	**6,436,143**	**129,178,096**	**167,373,629**	**219,095,308**	**275,873,163**
Cash Reserve Requirement	*145,044,130*	*147,495,508*	*147,495,508*	*147,495,508*	*147,495,508*					

Cuyahoga County
2026-2030 Budget/Forecast Analysis (1st Quarter)
General Fund by Department

General Fund	2025 Actual	2026 Adopted Budget	2026 Current Budget	2026 YTD Actual	2026 Total Projection	2026 Budget Variance	2027 Total Projection	2028 Total Projection	2029 Total Projection	2030 Total Projection
County Executive Agencies										
Clerk of Courts	10,330,601	10,041,540	10,041,540	2,910,651	9,956,609	84,931	10,075,771	10,197,166	10,320,854	10,446,897
County Executive	3,709,962	3,634,465	3,634,465	954,895	3,597,557	36,908	3,687,029	3,778,236	3,871,223	3,963,257
Economic Development	6,344,189	3,476,109	7,176,109	1,118,872	6,608,223	567,885	6,608,223	6,608,223	6,608,223	6,608,223
Fiscal	54,179,108	40,561,210	62,174,347	11,730,482	50,264,688	11,909,659	40,661,292	40,993,959	41,399,040	41,635,148
Housing & Community Developm	197,437	290,646	290,646	251,781	276,090	14,556	303,935	332,113	360,835	390,121
Human Resources	7,149,861	7,726,309	7,726,309	1,761,757	7,163,879	562,430	7,163,879	7,163,879	7,163,879	7,163,879
Information Technology	28,351,588	29,703,760	29,869,956	7,748,998	30,194,670	(324,714)	28,298,360	28,674,337	29,039,293	29,411,659
Innovation and Performance	620,199	632,286	632,286	168,277	645,047	(12,761)	660,137	674,694	689,534	704,668
Law Department	6,288,952	6,643,044	7,643,044	2,225,174	6,896,564	746,480	6,561,006	6,631,233	6,702,830	6,775,831
Medical Examiner	19,979,363	20,328,391	20,328,391	5,725,995	20,830,037	(501,646)	20,834,072	21,046,532	21,365,036	21,689,726
Public Safety & Justice Services	2,170,125	2,759,965	2,759,965	594,779	2,309,527	450,438	2,360,310	2,412,084	2,464,860	2,518,668
Public Works	14,434,185	10,407,052	10,407,052	2,647,255	10,075,063	331,989	10,082,982	10,091,054	10,099,284	10,107,673
Sheriff	190,315,414	182,470,415	181,905,201	48,295,774	191,157,719	(9,252,518)	193,581,229	195,516,220	197,487,970	199,497,406
Total County Executive Agencies	**344,070,985**	**318,675,192**	**344,589,310**	**86,134,690**	**339,975,674**	**4,613,636**	**330,878,226**	**334,119,731**	**337,572,862**	**340,913,157**
Elected Officials										
Common Pleas	67,243,538	67,756,830	67,756,830	17,946,436	68,978,692	(1,221,862)	71,793,750	72,741,866	73,708,216	74,693,238
County Council	2,733,805	2,789,109	2,789,109	674,779	2,485,242	303,867	2,529,973	2,575,563	2,622,036	2,669,412
Court of Appeals	969,064	1,217,451	1,217,451	303,772	1,399,836	(182,385)	1,399,836	1,399,836	1,399,836	1,399,836
Domestic Relations	11,391,394	11,976,179	11,976,179	2,835,621	11,085,806	890,373	11,083,714	11,297,410	11,616,118	11,838,187
Juvenile Court	50,039,978	52,496,250	52,496,250	13,275,379	53,828,677	(1,332,427)	54,795,299	55,780,622	56,785,068	57,809,086
Probate Court	8,713,538	8,976,840	8,976,840	2,378,164	9,257,191	(280,351)	9,432,739	9,625,930	9,822,856	10,023,602
Prosecutor	52,095,366	53,967,196	53,967,196	13,622,939	53,336,194	631,002	54,479,513	55,644,997	56,833,154	58,044,497
Total Elected Officials	**193,186,683**	**199,179,855**	**199,179,855**	**51,037,091**	**200,371,638**	**(1,191,784)**	**205,514,824**	**209,066,224**	**212,787,284**	**216,477,858**
Boards and Commissions										
Board of Elections	18,920,343	20,343,479	20,343,479	4,022,922	21,382,754	(1,039,275)	19,989,102	20,235,078	20,486,411	20,742,315
Inspector General	1,208,286	1,259,925	1,259,925	341,673	1,163,858	96,067	1,240,772	1,265,672	1,291,060	1,316,943
Internal Audit	841,410	950,908	950,908	230,253	934,857	16,051	979,344	884,301	904,785	925,670
Personnel Review Commission	2,487,358	2,520,819	2,520,819	567,261	2,312,845	207,974	2,408,736	2,457,173	2,506,554	2,556,901
Planning Commission	2,481,994	2,421,356	2,421,356	667,639	2,537,785	(116,429)	2,596,678	2,656,717	2,717,925	2,780,330
Public Defender	19,290,503	20,553,692	20,553,692	5,164,688	19,909,846	643,846	20,323,150	20,744,470	21,173,984	21,611,885
Soldiers and Sailors Monument	217,719	280,486	280,486	60,817	239,061	41,425	237,714	240,909	244,164	247,484
Veterans Service Commission	7,276,753	9,721,786	9,721,786	1,867,660	7,817,777	1,904,009	7,875,601	7,962,530	8,051,168	8,141,547
Total Board and Commissions	**52,724,365**	**58,052,451**	**58,052,451**	**12,922,914**	**56,298,783**	**1,753,668**	**55,651,097**	**56,446,850**	**57,376,051**	**58,323,075**
Total General Fund	**589,982,033**	**575,907,497**	**601,821,615**	**150,094,696**	**596,646,094**	**5,175,521**	**592,044,147**	**599,632,805**	**607,736,197**	**615,714,090**

Cuyahoga County
2026-2030 Budget/Forecast Analysis (1st Quarter)
General Fund Subsidies

Subsidy	2025 Actual	2026 Adopted Budget	2026 Current Budget	2026 YTD Actual	2026 Total Projection	2026 Budget Variance	2027 Total Projection	2028 Total Projection	2029 Total Projection	2030 Total Projection
Brownfield Debt Service	1,185,828	1,197,241	1,197,241	0	1,197,241	0	1,191,436	1,183,780	1,183,809	1,181,601
Shaker Square Series 2000A	152,600	109,967	109,967	0	109,967	0	115,881	106,756	117,734	108,197
Community Redevelopment Debt Service	273,594	270,275	270,275	0	270,275	0	269,334	273,018	271,128	268,776
Medical Mart 2010	26,279,550	26,274,250	26,274,250	0	26,274,250	0	9,108,750	0	0	0
County Hotel Debt	10,062,822	9,445,160	9,445,160	0	9,445,160	0	9,443,350	0	0	0
Western Reserve	4,663,115	0	0	0	0	0	0	0	0	0
Medical Mart Refunding	681,900	679,650	679,650	0	679,650	0	20,682,400	0	0	0
Convention Center 2022A	2,551,119	2,549,619	2,549,619	0	2,549,619	0	2,549,619	2,550,519	2,549,519	2,550,519
2017 Sales Tax Bonds	1,500,000	1,500,000	1,500,000	0	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000
Progressive Field Lease Agreement	2,550,000	2,550,000	2,550,000	0	2,550,000	0	2,550,000	2,550,000	2,550,000	2,550,000
Centralized Custodial	3,750,000	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	879,576	879,576	879,576	0	879,576	0	901,565	901,565	901,565	901,565
Capital Improvements-Facilities	10,000,000	4,000,000	4,000,000	0	4,000,000	0	5,500,000	10,000,000	10,000,000	10,000,000
Dog & Kennel	1,703,248	1,200,000	1,200,000	0	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
Soil & Water Conservation	200,000	150,000	150,000	150,000	150,000	0	150,000	150,000	150,000	150,000
Public Utility (Microgrid)	175,000	175,000	175,000	0	175,000	0	175,000	175,000	175,000	175,000
27th Pay Reserve	818,405	834,773	834,773	0	834,773	0	851,469	868,498	885,868	903,586
Cash Transfers:										
Healthy Urban Tree Canopy	950,000	225,000	225,000	225,000	225,000	0	225,000	225,000	225,000	225,000
Maintenance Garage	370,638	0	0	0	0	0	0	0	0	0
Veterans Service Fund	559,650	0	0	0	0	0	0	0	0	0
Veterans Services Capital	1,000,000	0	0	0	0	0	0	0	0	0
Economic Development	3,000,000	1,500,000	1,500,000	0	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000
Community Development Supplemental Grant	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
General Obligation Bond Anticipation Notes	2,850,000	1,200,000	1,200,000	0	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
IT Capital	2,000,000	2,000,000	2,000,000	0	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000
Medical Examiner (Out of County Autopsies)	650,000	0	0	0	0	0	0	0	0	0
Planning Commission (Tow Path Engineering Grant)	50,000	0	0	0	0	0	0	0	0	0
Criminal History Pilot Project Grant	1,135	0	0	0	0	0	0	0	0	0
STOP Violence Against Women Administration Grant	6,298	0	0	0	0	0	0	0	0	0
Hazard Mitigation Assistance Grant (12.5% Match)	9,268	0	0	0	0	0	0	0	0	0
County Airport Cash Match	0	0	0	0	0	0	0	0	0	0
Total General Fund Subsidies	**80,373,745**	**61,940,511**	**61,940,511**	**1,375,000**	**61,940,511**	**0**	**66,313,804**	**31,584,136**	**31,609,623**	**31,614,244**

Cuyahoga County
2026-2030 Budget/Forecast Analysis (1st Quarter)
Health and Human Services Levy Fund Analysis

Health & Human Services Levy Fund	2025 Actual	2026 Adopted Budget	2026 Current Budget	2026 YTD Actual	2026 Total Projection	2026 Budget Variance	2027 Total Projection	2028 Total Projection	2029 Total Projection	2030 Total Projection
Beginning Balance	**41,061,637**	**21,964,409**	**21,964,409**	**21,964,409**	**21,964,409**	**0**	**2,899,518**	**(29,419,618)**	**(64,450,123)**	**(101,224,805)**
Operating Revenue										
Intergovernmental	15,042,112	15,483,017	15,483,016	0	15,483,016	0	15,483,016	15,483,016	15,483,016	15,483,016
Other Revenue	3,503,306	0	0	0	0	0	1,000,000	0	0	0
Property Tax	267,251,546	263,810,425	263,810,425	145,103,110	263,817,801	7,376	263,817,801	263,817,801	263,817,801	263,817,801
Total Operating Revenue	**285,796,964**	**279,293,442**	**279,293,441**	**145,103,110**	**279,300,817**	**7,376**	**280,300,817**	**279,300,817**	**279,300,817**	**279,300,817**
Operating Expenditures										
Personal Services	0	0	0	0	0	0	0	0	0	0
Other Expenditures	3,843,197	3,843,197	3,843,197	3,170,288	5,513,544	(1,670,347)	5,513,544	5,513,544	5,513,544	5,513,544
Total Operating Expenditures	**3,843,197**	**3,843,197**	**3,843,197**	**3,170,288**	**5,513,544**	**(1,670,347)**	**5,513,544**	**5,513,544**	**5,513,544**	**5,513,544**
Other Financing Uses	**301,050,995**	**278,817,335**	**278,817,334**	**19,895,180**	**292,852,164**	**(14,034,830)**	**307,106,408**	**308,817,778**	**310,561,955**	**312,339,598**
Total Cash Obligations	**304,894,192**	**282,660,532**	**282,660,531**	**23,065,468**	**298,365,708**	**(15,705,177)**	**312,619,952**	**314,331,322**	**316,075,499**	**317,853,142**
Ending Cash Balance	**21,964,409**	**18,597,319**	**18,597,319**	**144,002,051**	**2,899,518**	**(15,697,801)**	**(29,419,618)**	**(64,450,123)**	**(101,224,805)**	**(139,777,130)**
Cash Reserve Requirement	*28,473,194*	*30,489,419*	*30,489,419*	*30,489,419*	*30,489,419*					

Cuyahoga County
2026-2030 Budget/Forecast Analysis (1st Quarter)
Health and Human Services Levy Subsidies

HHS Levy Subsidy	2025 Actual	2026 Adopted Budget	2026 Current Budget	2026 YTD Actual	2026 Total Projection	2026 Budget Variance	2027 Total Projection	2028 Total Projection	2029 Total Projection	2030 Total Projection
HHS Levy Revenue										
HHS 4.8 Mill Levy	136,386,527	135,176,362	135,176,361	67,314,738	135,477,761	301,400	135,477,761	135,477,761	135,477,761	135,477,761
HHS 4.7 Mill Levy	145,907,131	144,117,081	144,117,080	77,788,372	143,823,056	(294,024)	143,823,056	143,823,056	143,823,056	143,823,056
Total HHS Levy Revenue	**282,293,658**	**279,293,443**	**279,293,441**	**145,103,110**	**279,300,817**	**7,376**	**279,300,817**	**279,300,817**	**279,300,817**	**279,300,817**
HHS Levy Subsidies										
ADAMHS	41,000,000	37,000,000	37,000,000	9,249,999	37,000,000	0	36,500,000	36,500,000	36,500,000	36,500,000
Juvenile Court	19,581,732	20,865,834	20,865,834	0	24,191,045	(3,325,211)	24,565,578	24,947,319	25,336,427	25,733,085
Common Pleas-TASC	610,330	0	0	0	0	0	0	0	0	0
Family Justice Center	265,176	160,768	160,768	0	221,903	(61,135)	227,478	233,163	238,956	244,864
HHS Administration	5,238,871	6,055,231	6,055,231	0	5,565,274	489,957	5,586,514	5,636,709	5,687,881	5,739,955
HHS CJFS	12,810,493	17,548,228	17,548,228	1,895,181	17,276,995	271,233	26,493,534	26,681,392	26,872,811	27,067,880
HHS CSEA	8,162,595	6,980,023	6,980,023	0	7,210,313	(230,290)	7,295,660	7,354,045	7,413,539	7,474,167
HHS DCFS	110,469,709	94,117,416	94,117,416	0	105,630,007	(11,512,591)	106,132,199	106,708,358	107,295,494	107,893,872
HHS DSAS	27,198,046	22,428,130	22,428,130	0	22,428,130	0	26,742,668	27,016,204	27,294,984	27,579,102
HHS Early Childhood	18,003,934	16,094,063	16,094,063	0	15,632,239	461,824	15,730,983	15,770,868	15,811,530	15,852,985
HHS FCFC	4,154,905	4,377,624	4,377,624	0	4,377,285	339	4,409,122	4,441,447	4,474,400	4,507,994
HHS Homeless	13,364,518	12,753,067	12,753,067	0	12,834,926	(81,859)	12,857,533	12,879,608	12,902,114	12,925,064
HHS Other Programs	193,516	194,046	194,046	0	195,107	(1,061)	195,107	195,107	195,107	195,107
HHS Re-Entry	1,562,413	1,846,398	1,846,398	0	1,821,399	24,999	1,840,803	1,861,448	1,882,497	1,903,956
MetroHealth	35,000,000	35,000,000	35,000,000	8,750,000	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	0	222,300	0	222,300	222,300	222,300	222,300
Public Safety-Witness Victims	2,815,440	2,769,248	2,769,248	0	2,840,283	(71,035)	2,893,872	2,948,492	3,004,171	3,060,928
27th Pay Reserve	397,018	404,958	404,958	0	404,958	0	413,057	421,318	429,744	438,339
Total HHS Levy Subsidies	**301,050,995**	**278,817,335**	**278,817,334**	**19,895,180**	**292,852,164**	**(14,034,830)**	**307,106,408**	**308,817,778**	**310,561,955**	**312,339,598**
Operating Surplus/Deficit	**(18,757,337)**	**476,108**	**476,107**	**125,207,930**	**(13,551,347)**	**(14,027,454)**	**(27,805,591)**	**(29,516,961)**	**(31,261,138)**	**(33,038,781)**

Cuyahoga County
2026-2030 Budget/Forecast Analysis (1st Quarter)
All Funds

All Funds	2025 Actual	2026 Adopted Budget	2026 Current Budget	2026 YTD Actual	2026 Total Projection	2026 Budget Variance	2027 Total Projection	2028 Total Projection	2029 Total Projection	2030 Total Projection
Beginning Balance	**921,667,798**	**796,456,799**	**796,456,799**	**796,456,799**	**796,456,799**	**0**	**580,911,365**	**403,797,393**	**252,374,825**	**111,850,558**
Operating Revenue										
Charges for Services	397,671,953	456,961,762	430,740,993	118,014,361	501,889,072	71,148,079	508,848,293	524,065,042	534,253,977	550,280,939
Fines & Forfeitures	16,359,617	20,950,197	20,950,197	2,800,797	16,203,547	(4,746,650)	16,809,407	17,445,578	18,113,558	18,814,935
Interest Earnings	41,962,891	36,059,984	36,059,984	13,633,980	37,221,955	1,161,971	37,948,066	38,750,490	39,346,763	40,067,161
Intergovernmental	559,304,377	441,049,967	461,473,019	97,673,791	416,804,744	(44,668,275)	407,945,942	408,253,232	410,160,229	403,338,007
Licenses & Permits	1,945,229	1,827,408	1,827,408	563,752	1,968,059	140,651	1,972,704	1,972,704	1,972,704	1,972,704
Other Revenue	40,732,144	14,684,141	15,765,006	3,776,796	16,697,667	932,660	17,932,003	14,853,427	14,847,505	14,851,716
Other Taxes	89,341,053	60,404,866	87,092,420	26,516,472	58,896,367	(28,196,053)	59,117,100	62,749,886	62,654,536	62,888,779
Property Tax	423,723,714	432,084,635	432,084,635	230,151,256	432,400,872	316,237	432,400,872	432,400,872	432,400,872	432,400,872
Sales Tax	342,777,220	345,051,946	345,051,946	96,883,766	354,206,356	9,154,410	361,284,547	371,807,398	382,330,248	392,853,099
Total Operating Revenue	**1,913,818,198**	**1,809,074,905**	**1,831,045,607**	**590,014,970**	**1,836,288,638**	**5,243,031**	**1,844,258,933**	**1,872,298,628**	**1,896,080,391**	**1,917,468,211**
Operating Expenditures										
Personal Services	785,625,858	798,776,633	800,269,041	213,001,482	781,932,120	18,336,921	799,402,489	814,164,593	827,725,297	842,100,897
Other Expenditures	1,253,403,340	1,226,732,737	1,277,893,797	289,907,217	1,269,901,951	7,991,845	1,221,970,416	1,209,556,603	1,208,879,361	1,208,780,732
Total Operating Expenditures	**2,039,029,197**	**2,025,509,370**	**2,078,162,838**	**502,908,699**	**2,051,834,071**	**26,328,767**	**2,021,372,905**	**2,023,721,196**	**2,036,604,658**	**2,050,881,629**
Total Cash Obligations	**2,039,029,197**	**2,025,509,370**	**2,078,162,838**	**502,908,699**	**2,051,834,071**	**26,328,767**	**2,021,372,905**	**2,023,721,196**	**2,036,604,658**	**2,050,881,629**
Ending Cash Balance	**796,456,799**	**580,022,334**	**549,339,568**	**883,563,070**	**580,911,365**	**31,571,797**	**403,797,393**	**252,374,825**	**111,850,558**	**(21,562,861)**

Cuyahoga County
2026-2030 Budget/Forecast Analysis (1st Quarter)
All Funds by Department

All Funds	2025 Actual	2026 Adopted Budget	2026 Current Budget	2026 YTD Actual	2026 Total Projection	2026 Budget Variance	2027 Total Projection	2028 Total Projection	2029 Total Projection	2030 Total Projection
County Executive Agencies										
Executive	14,735,646	13,603,148	13,785,844	9,970,799	19,219,745	(5,433,901)	19,059,313	19,154,409	19,251,356	19,347,430
Clerk of Courts	10,330,601	10,041,540	10,041,540	2,910,651	9,956,609	84,931	10,075,771	10,197,166	10,320,854	10,446,897
Development	18,004,673	17,256,178	17,256,178	2,047,658	16,596,106	660,071	16,578,611	16,578,611	16,578,611	16,578,611
Fiscal	265,235,360	261,915,957	281,204,451	71,351,310	265,333,982	15,870,469	259,227,412	250,469,475	250,660,558	251,040,885
Health and Human Services	433,480,762	412,556,517	412,720,458	91,507,139	419,850,348	(7,129,890)	420,986,076	423,682,255	426,962,473	430,305,508
Housing & Community Developme	25,232,575	24,646,416	24,912,289	6,660,849	19,510,562	5,401,727	16,646,988	16,677,619	16,708,840	16,740,676
Human Resources	160,371,328	180,271,853	180,271,853	45,259,904	178,834,373	1,437,480	178,916,704	178,956,442	178,996,949	179,038,251
Information Technology	32,874,658	36,183,846	36,350,042	8,631,373	36,856,140	(506,098)	34,757,712	35,154,301	35,540,271	35,934,062
Innovation	620,199	632,286	632,286	168,277	645,047	(12,761)	660,137	674,694	689,534	704,668
Law Department	6,288,952	6,643,044	7,643,044	2,225,174	6,896,564	746,480	6,561,006	6,631,233	6,702,830	6,775,831
Medical Examiner	21,298,260	22,018,940	22,733,851	5,891,301	23,132,975	(399,124)	21,221,627	21,073,393	21,392,587	21,717,982
Public Safety & Justice Serv.	14,417,598	15,756,564	15,887,829	3,770,416	13,646,467	2,241,362	13,820,731	13,868,955	13,942,010	14,126,583
Public Works	193,753,342	163,035,885	148,789,244	33,895,369	131,989,273	16,799,971	132,435,342	132,889,724	133,352,652	133,824,351
Public Works-County Airport	1,430,611	1,983,255	1,983,255	551,068	1,938,511	44,744	1,643,568	1,643,567	1,643,567	1,643,567
Public Works-Road & Bridge	22,725,691	28,384,088	74,724,133	12,447,896	78,089,906	(3,365,773)	78,100,814	78,111,939	78,123,287	78,134,861
Public Works-Sanitary Eng.	30,919,114	33,137,233	33,175,078	6,734,170	30,119,467	3,055,611	30,124,457	30,129,537	30,134,711	30,139,979
Sheriff	211,506,426	205,387,403	206,249,057	56,179,666	216,242,146	(9,993,089)	216,524,762	219,505,162	220,893,312	223,140,290
Total County Executive Agencies	**1,463,225,797**	**1,433,454,153**	**1,488,360,431**	**360,203,021**	**1,468,858,221**	**19,502,210**	**1,457,341,031**	**1,455,398,482**	**1,461,894,402**	**1,469,640,432**
Elected Officials										
Common Pleas Court	84,678,525	82,738,972	91,332,238	21,591,177	92,664,898	(1,332,660)	77,785,754	76,937,394	77,986,888	79,056,669
Community Based Correction Bd	5,346,937	4,947,634	4,947,634	910,249	4,947,634	0	4,947,634	4,947,634	4,947,634	4,947,634
County Council	2,733,805	2,789,109	2,789,109	674,779	2,485,242	303,867	2,529,973	2,575,563	2,622,036	2,669,412
Court of Appeals	969,064	1,217,451	1,217,451	303,772	1,414,836	(197,385)	1,414,836	1,414,836	1,414,836	1,414,836
Domestic Relations Court	11,496,922	12,147,688	12,349,596	2,856,844	11,294,986	1,054,610	11,292,894	11,506,590	11,705,597	11,927,666
Juvenile Court	82,055,832	87,900,051	87,950,051	20,879,808	87,654,273	295,778	85,999,833	87,366,897	88,760,451	90,181,127
Probate Court	9,799,908	9,802,317	10,047,317	2,549,001	10,316,573	(269,256)	10,307,395	10,500,586	10,697,512	10,898,258
Prosecutor	59,401,613	61,562,537	61,550,221	15,510,629	61,930,996	(380,775)	63,161,766	64,416,390	65,695,412	66,999,385
Total Elected Officials	**256,482,605**	**263,105,759**	**272,183,617**	**65,276,259**	**272,709,438**	**(525,821)**	**257,440,085**	**259,665,890**	**263,830,366**	**268,094,987**
Boards and Commissions										
ADAMHS Board	85,146,596	83,790,416	71,646,567	18,912,699	73,199,887	(1,553,320)	68,491,931	68,580,635	68,671,032	68,763,163
Board of Develop. Disabilities	171,498,128	177,294,428	177,294,428	43,117,102	171,144,660	6,149,768	172,172,632	173,220,815	174,289,641	175,379,548
Board of Elections	18,968,164	20,528,917	20,528,917	4,022,922	21,568,192	(1,039,275)	20,174,540	20,420,516	20,671,849	20,927,753
Board of Revision	2,977,499	3,136,069	3,136,069	687,641	2,845,183	290,886	3,014,498	3,060,940	3,108,273	3,156,522
Inspector General	1,220,820	1,275,037	1,275,037	352,132	1,178,561	96,476	1,282,862	1,307,762	1,333,150	1,359,033
Internal Audit	841,410	950,908	950,908	230,253	934,857	16,051	979,344	884,301	904,785	925,670
Law Library	369,425	352,972	352,972	108,668	371,363	(18,391)	376,983	382,710	388,548	394,499
Personnel Review Commission	2,487,358	2,520,819	2,520,819	567,261	2,312,845	207,974	2,408,736	2,457,173	2,506,554	2,556,901
Planning Commission	3,308,581	3,106,476	3,406,476	840,564	3,229,485	176,991	3,288,378	3,348,417	3,409,625	3,472,030
Public Defender	22,007,733	23,497,658	23,506,845	5,893,507	22,627,930	878,915	23,099,833	23,580,884	24,071,283	24,571,254
Soldiers and Sailors Monument	217,721	280,728	280,728	60,817	239,061	41,667	237,714	240,909	244,164	247,484
Solid Waste Management Dist.	2,326,200	2,493,244	2,997,238	768,192	2,796,612	200,626	3,188,737	3,209,232	3,229,818	3,250,806
Veterans Service Commission	7,961,753	9,721,786	9,721,786	1,867,660	7,817,777	1,904,009	7,875,601	7,962,530	8,051,168	8,141,547
Workforce Development	(10,594)	0	0	0	0	0	0	0	0	0
Total Board and Commissions	**319,320,795**	**328,949,458**	**317,618,790**	**77,429,419**	**310,266,412**	**7,352,377**	**306,591,789**	**308,656,824**	**310,879,890**	**313,146,210**
Total All Funds	**2,039,029,197**	**2,025,509,370**	**2,078,162,838**	**502,908,699**	**2,051,834,071**	**26,328,767**	**2,021,372,905**	**2,023,721,196**	**2,036,604,658**	**2,050,881,629**

Cuyahoga County
2026-2030 Budget/Forecast Analysis (1st Quarter)
Workforce by Department

Department	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Actual	2025-2026 Change
County Executive Agencies									
Clerk of Courts	97	92	89	79	82	90	87	80	(7)
County Executive	4	5	5	4	15	11	12	12	0
County Executive - Communications	8	7	6	4	6	7	8	8	0
County Executive - Regional Collaboration	2	2	2	2	2	3	3	3	0
County Executive - Sustainability	3	3	2	3	5	4	5	5	0
Development	11	24	33	26	18	17	17	16	(1)
Housing and Community Development	0	0	0	0	10	10	10	10	0
Fiscal Office	247	239	241	223	230	219	218	213	(5)
Fisal Office - Real Estate Assessment	70	91	89	78	96	86	83	82	(1)
Fiscal Office - Treasury	40	39	38	36	43	41	40	41	1
HHS Administration	13	11	9	50	59	65	65	64	(1)
HHS Children & Family Services	842	798	730	633	691	708	694	674	(20)
HHS Cuyahoga Job & Family Services	784	765	727	700	762	821	865	852	(13)
HHS Cuyahoga Support Enforcement Agency	284	265	248	252	251	233	239	234	(5)
HHS Family & Children First Council	8	8	8	7	9	10	10	10	0
HHS Invest in Children	10	10	12	8	11	10	12	12	0
HHS Office of Homeless Services	4	3	3	5	5	6	7	7	0
HHS Office of Reentry	7	5	5	5	4	8	7	5	(2)
HHS Senior & Adult Services	163	154	144	154	162	167	163	152	(11)
Human Resources	54	61	49	54	54	55	66	64	(2)
Information Technology	107	139	113	102	106	113	113	109	(4)
Innovation and Performance	5	4	6	4	4	4	4	4	0
Law Department	19	18	19	20	18	21	21	20	(1)
Medical Examiner	103	102	108	107	105	114	115	115	0
Public Safety & Justice Services	73	68	67	68	78	77	76	75	(1)
Public Works - County Airport	8	8	7	6	8	9	8	9	1
Public Works - Dog Kennel	17	17	16	17	16	18	20	20	0
Public Works- Facilities Management	576	549	534	322	337	333	337	328	(9)
Public Works- Road and Bridge	0	0	0	106	113	124	133	134	1
Public Works- Sanitary Engineer	0	0	0	131	127	138	140	136	(4)
Sheriff	1,330	1,279	1,083	1,077	1,162	1,170	1,167	1,168	1
Total County Executive Agencies	**4,889**	**4,766**	**4,393**	**4,283**	**4,589**	**4,692**	**4,745**	**4,662**	**(83)**
Elected Officials									
County Council	21	21	21	22	22	22	21	20	(1)
County Prosecutor	382	368	384	421	415	436	432	448	16
Court of Common Pleas	495	493	469	486	480	487	484	478	(6)
Domestic Relations Court	89	89	86	85	86	85	85	77	(8)
Juvenile Court	536	516	486	475	481	509	525	524	(1)
Probate Court	78	76	75	76	74	75	77	76	(1)
Total Elected Officials	**1,601**	**1,563**	**1,521**	**1,565**	**1,558**	**1,614**	**1,624**	**1,623**	**(1)**
Boards and Commissions									
ADAMHS Board	41	44	54	53	49	48	46	45	(1)
Board of Developmental DIsablIlties	1,007	551	521	570	587	570	552	552	0
Board of Elections	103	188	90	89	99	97	102	100	(2)
Board of Revision	24	21	20	23	19	19	21	21	0
County Law Library Resource Board	3	3	3	3	3	2	3	3	0
County Planning Commission	16	15	18	18	18	21	21	21	0
Department of Internal Audit	5	5	6	6	6	6	6	6	0
Inspector General	9	8	9	9	9	9	9	8	(1)
Personnel Review Commission	17	16	19	21	20	21	21	16	(5)
Public Defender	136	134	136	151	154	162	155	164	9
Soil & Water Conservation	12	12	14	15	18	18	17	17	0
Soldiers' and Sailors' Monument	4	3	3	3	5	5	5	5	0
Solid Waste Management District	6	7	7	7	7	7	7	7	0
Veterans ServiceCommission	30	28	30	34	34	34	36	39	3
Workforce Development	11	11	10	10	11	0	0	0	0
Total Boards and Commissions	**1,424**	**1,046**	**940**	**1,012**	**1,039**	**1,019**	**1,001**	**1,004**	**3**
Total	**7,914**	**7,375**	**6,854**	**6,860**	**7,186**	**7,325**	**7,370**	**7,289**	**(81)**