Cuyahoga County

OFFICE OF BUDGET AND MANAGEMENT

2026 2nd Quarter Budget Update



Cuyahoga County Executive - **Chris Ronayne**

County Fiscal Officer, CPA - **Michael Chambers**

Office of Budget and Management Director - **Walter Parfejewiec**

2026 highlights (as of 2nd 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
- Issued $7 million disbursement to the County Land Bank
- Approved $1.5 million in Casino Tax for Economic Development
- Affirmed credit ratings of Aa2 (stable) from Moody's Ratings and AA from S&P Ratings
- Adopted the 2027 Alternative Tax Budget
- Issued $927,705,000 in General Obligation-Capital Facilities Bonds, Series 2026 for the Central Services Campus in Garfield Heights
- Approved $13.6 million in appropriations to fund the 27th pay which will occur on December 31, 2026
- Fitch Ratings upgraded Cuyahoga County's bond ratings to AAA from AA+

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 $19.2 million.** This includes $666 million in revenue and $685.3 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 $9 million.**

Revenue is projected to total $666 million in 2026, which is $26.8 million or 4.2%, more than what was anticipated in the budget. **Expenditures are projected to total $685.3 million**, which is $5.9 million or 0.9% over 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 $666 million. This is $26.8 million or 4.2% more than was estimated in the budget. Larger surpluses are projected in Charges for Services, Interest Earnings, Intergovernmental Revenue, Other Revenue and Sales Taxes while one larger deficit is projected in Fines & Forfeitures. The sections below discuss the performance of each category of revenue to the County's General Operating Fund.

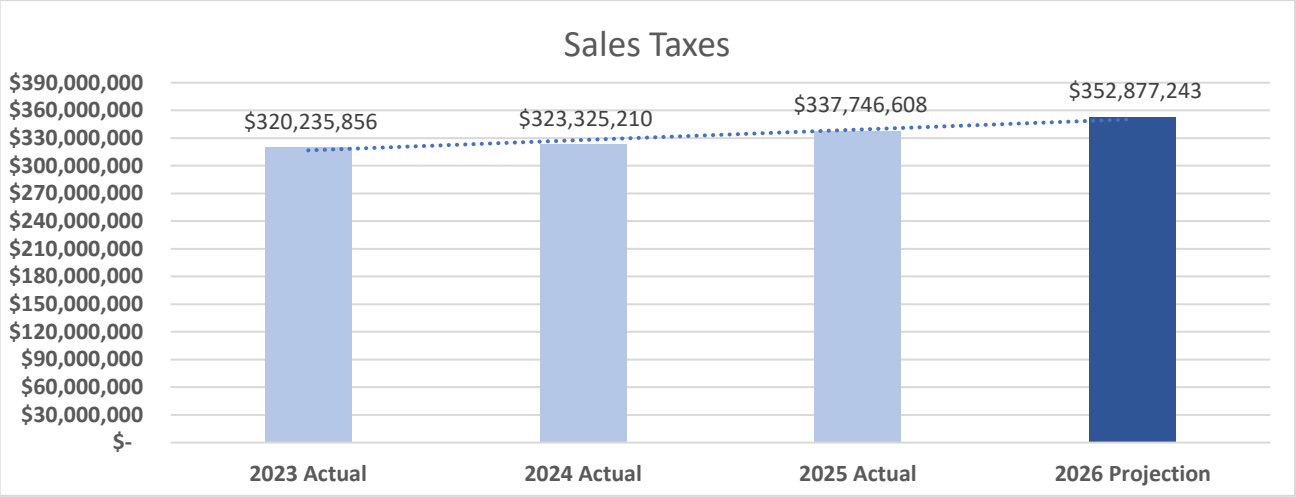
Revenue	2026 Budget	2026 Actual	2026 Projection	Budget Variance	% Variance
Property Tax	$42,019,532	$22,999,408	$43,062,274	$1,042,742	2.5%
Sales & Use	**$342,232,926**	**$176,638,621**	**$352,877,243**	**$10,644,317**	**3.1%**
Licenses & Permits	$72,805	$30,225	$75,925	$3,120	4.3%
Fines & Forfeitures	**$16,400,238**	**$4,387,505**	**$12,018,951**	**-$4,381,287**	**-26.7%**
Charges for Services	**$113,106,152**	**$63,623,222**	**$115,484,001**	**$2,377,849**	**2.1%**
Intergovernmental	**$75,648,120**	**$40,717,098**	**$78,200,946**	**$2,552,826**	**3.4%**
Other Revenue	**$17,507,184**	**$10,183,937**	**$29,441,112**	**$11,933,928**	**68.2%**
Interest Earnings	**$32,296,950**	**$17,443,786**	**$34,887,581**	**$2,590,631**	**8.0%**
Total	**$639,283,907**	**$336,023,802**	**$666,048,033**	**$26,764,126**	**4.2%**

Sales Tax

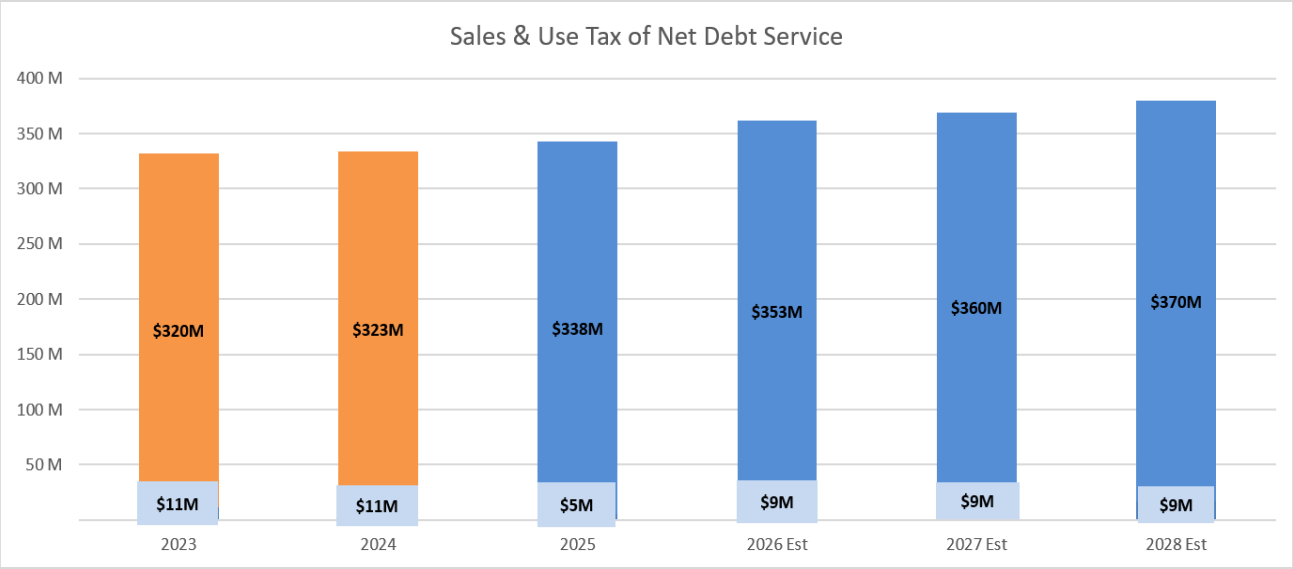
Gross Sales Tax revenue is projected to total $361.6 million in 2026. This is $16.5 million more than what was assumed in the 2026 budget and $19 million or 5% more than 2025 *(Actual Sales Tax collections through June total $210.4 million which is a 7.2% increase over the same period last year).* This estimate assumes sales tax collections continue at the current rate for the remainder of the year. This collection also includes $4.4 million in

Holiday Sales Tax collections from 2025. 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 $352.9 million in 2026, which is approximately 53% of the fund's total revenue (based on 2nd Quarter estimates). In previous years, Sales Tax represented more than 50% of total General Operating Fund revenue. The 2026 estimate is 3.1% 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.

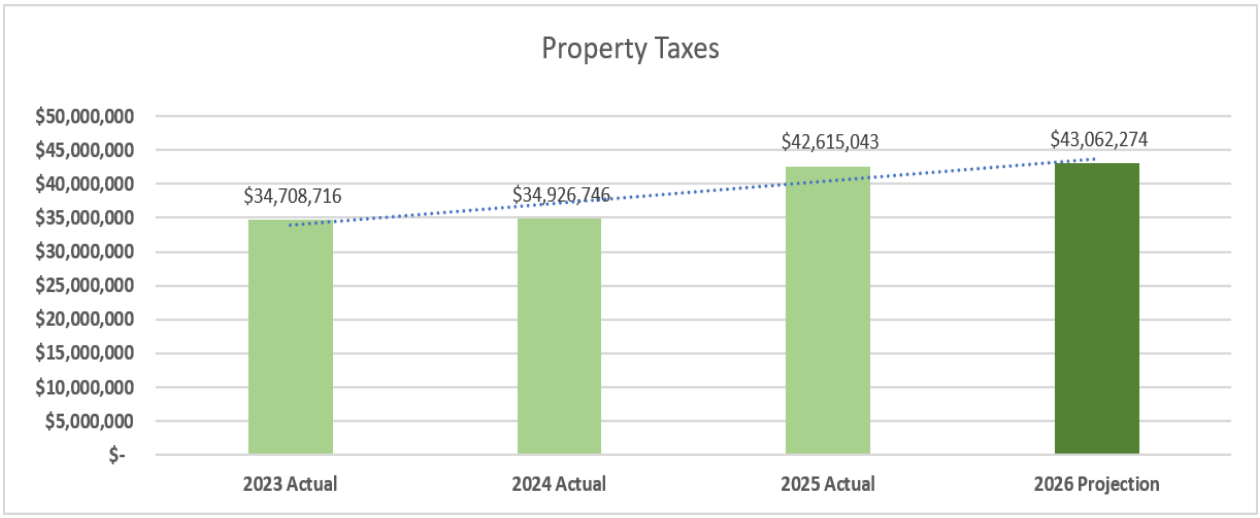
- **2016 County Downtown Garage** – debt service is paid from sales and use tax revenue with the Downtown Garage Fund reimbursing the General Fund in equal amounts. Debt service due in 2026 is approximately $1.5 million and will remain at this level through maturity in 2037. As the General Fund is the 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.

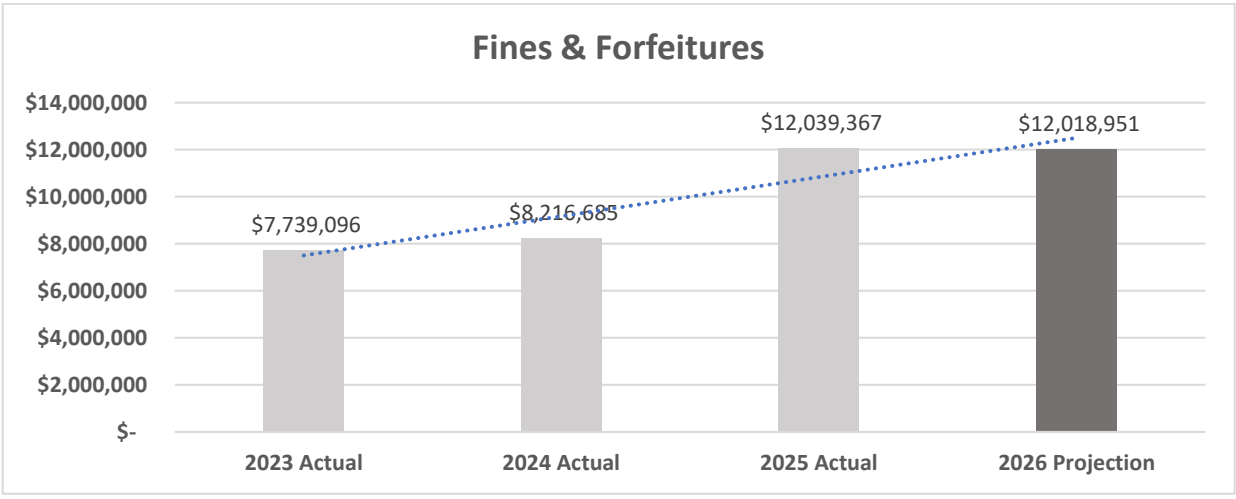


Property Tax revenue to the General Fund is estimated to total $43.1 million which is $1 million or 2.5% more than what was assumed in the budget and $0.3 million less than 2025. The majority of this surplus is due to the tax lien sale. Property Taxes are generated from a portion of the County's 1.45 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. The 2027 Tax Budget (R2026-0115) maintains the same allocation of the County's inside millage.

Fines and Forfeitures

Fines and Forfeitures revenue is projected to total $12 million, which is $4.4 million or 26.7% less than what was assumed in the budget. This deficit is due to 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.



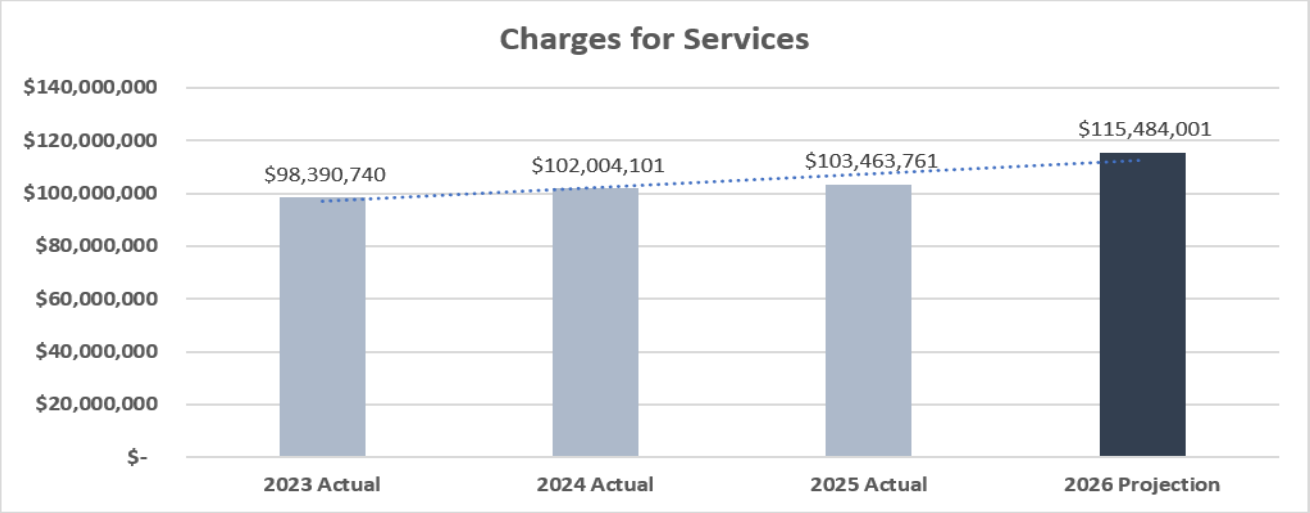
- **Court of Common Pleas –** Civil and Criminal filings totaled 9,130 through the 1st Quarter 2026, a 4.3% increase over the number of filings during the same period last year. Criminal filings increased during this period by 0.7% (approximately 20 cases) compared to 2025, while Civil filings increased by 6.1% (approximately 353 cases) during the same time period.

- **Domestic Relations**
  Court filings remained strong during the second quarter of 2026, with 1,983 new cases filed. Through June, year-to-date filings total 3,944 cases, reflecting sustained demand following the 1,961 cases filed during the first quarter. Based on current trends, the Court is projected to receive approximately 7,888 filings by the end of 2026. To better serve court users, particularly the growing number of self-represented litigants, the Court continues to expand technology-based and accessible services. The Virtual Help Center provides 24/7 access to guided interviews through the Court's website and mobile application, simplifying case initiation and improving access to services. During the second quarter, 6,683 individuals utilized the Virtual Help Center, bringing year-to-date usage to 15,351 users and demonstrating continued reliance on this resource. Navigation Services also continues to play a vital role in helping individuals access court resources, understand court processes, and connect with available services. During the second quarter, staff assisted 4,725 individuals, increasing the year-to-date total to 9,033 individuals and reflecting sustained demand for personalized assistance. Mediation services continued to experience steady utilization. During the second quarter, the Court received 56 mediation referrals, bringing the year-to-date total to 132 referrals. If current trends continue, approximately 264 mediation referrals are anticipated by year-end, underscoring the ongoing value of alternative dispute resolution and the importance of maintaining adequate mediation resources. Family Evaluation Services (FES) remains an essential resource in addressing complex family matters. The Court received 24 referrals during the second quarter, bringing the year-to-date total to 48 referrals.

- **Juvenile Court** – Year-to-date, the Clerk's office processed 4,391 new official case filings which is a slight decrease as compared with the 2nd quarter of 2025. The Detention Center had an average daily population of 118.7 youth through the 2nd quarter of 2026, which is slight increase from 2nd Quarter 2025. Year-to-date abuse, dependency, and neglect filings decreased from 736 in 2025 to 618 in 2026. Home Detention admissions year-to-date decreased from 331 in 2025 to 275 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 1,321 in 2026 as compared with 1,493 for the same period in 2025.

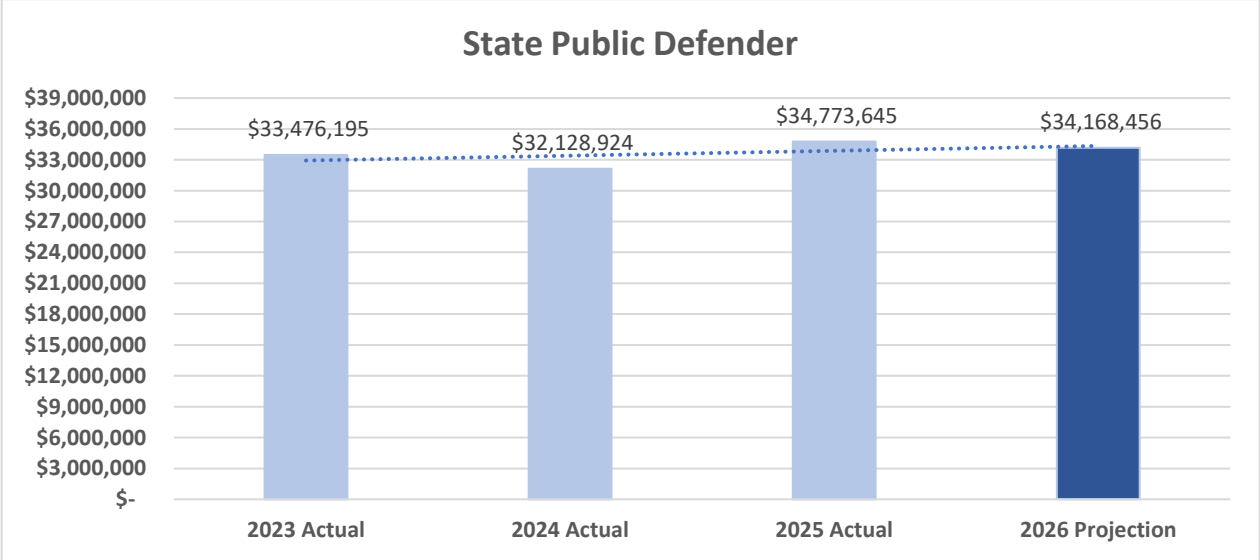
Charges for Services

Charges for Services revenue is projected to total $115.5 million in 2026, which is $2.4 million or 2.1% more than what was estimated in the budget. This surplus is projected primarily in fees collected by Board of Elections.

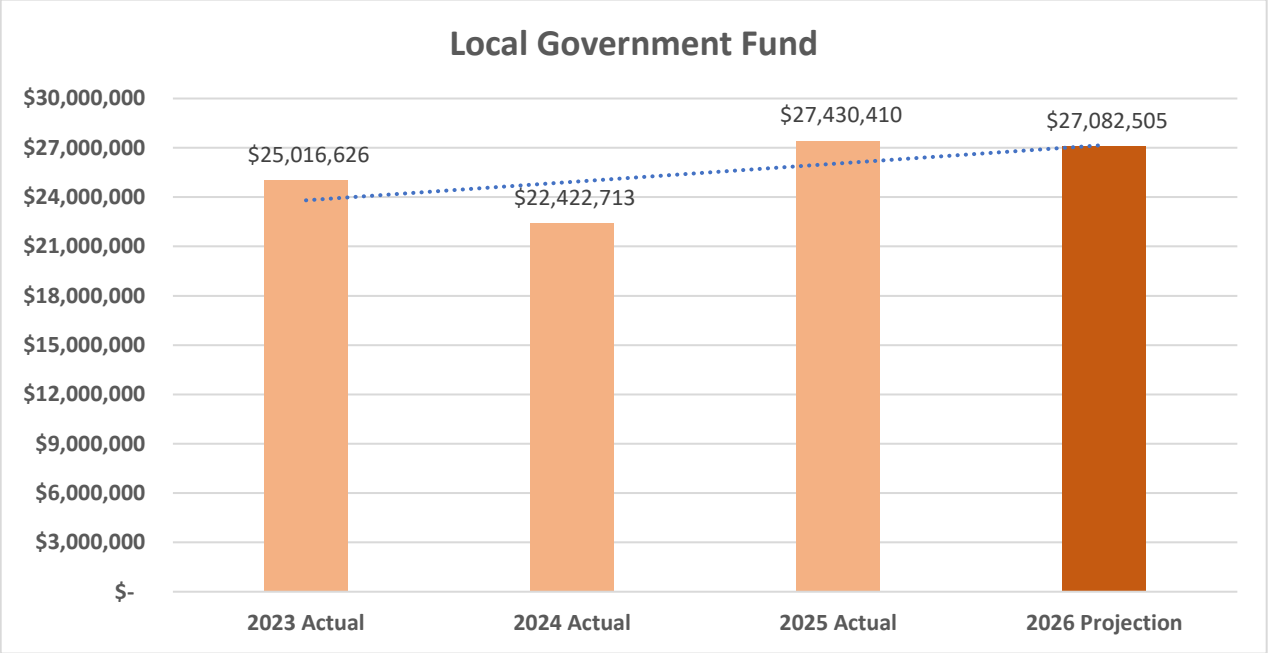


Other Intergovernmental

Other Intergovernmental revenue is projected to total $78.2 million in 2026, which is $2.6 million or 3.4% 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 $34.2 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%.

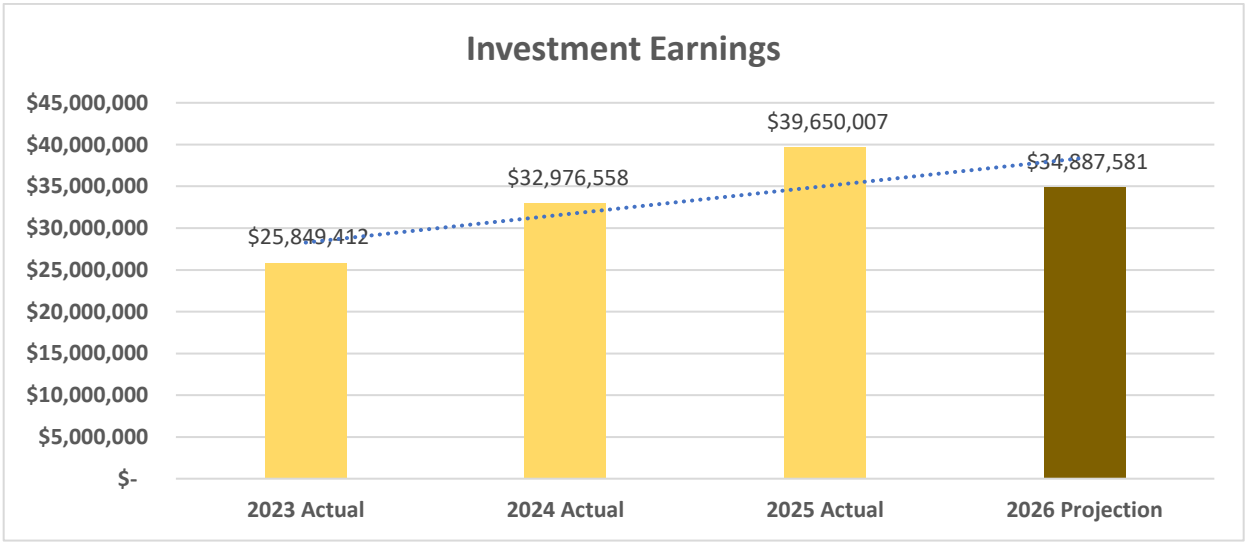


Also included is revenue derived from the **Local Government Fund** (LGF) which is estimated to total $27.1 million in 2026. The budget was calculated based on the allocation from the State. The LGF is supported by 1.7% of general tax revenue collected by the State. The 2025 budget assumed $27.8 million in LGF revenue.



Interest Earnings

Interest Earnings are estimated to total $34.9 million in 2026, which is $2.6 million or 8% more than what was estimated in the budget. As of June 30, 2026, the value of the County's investment portfolio totals $1 billion.

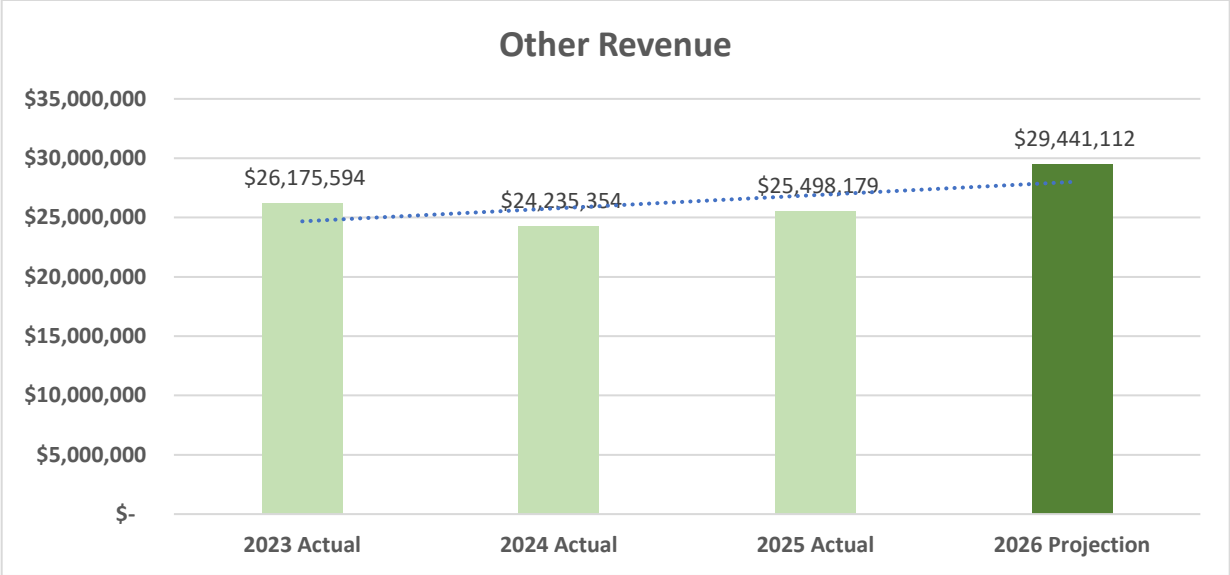


Other Revenue/Taxes

Other Revenue/Taxes is projected to total $29.4 million in 2026, which is $11.9 million or 68.2% more than what was estimated in the budget. This projection includes:

- $1.7 million combined cash transfer from the Maintenance Garage and Sanitary Sewer Funds to repay the advance made from the General Fund for the purchase and renovation of the Harvard Road Garage

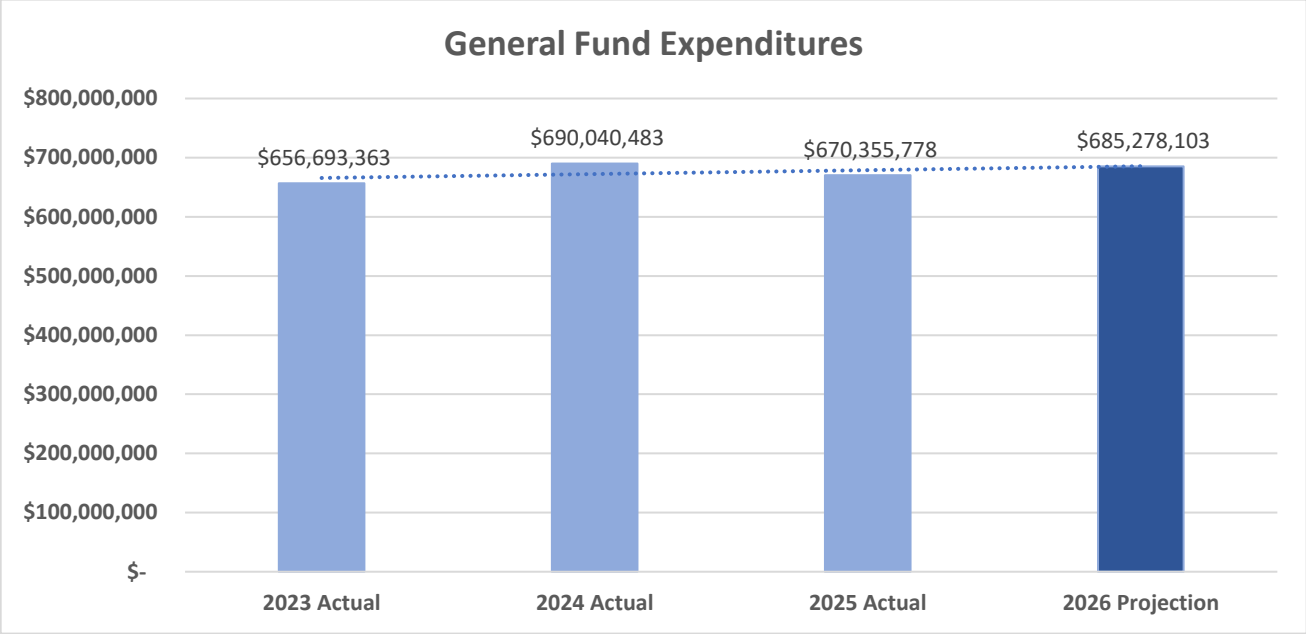
- $1.5 million transfer from the Garage Fund to repay the General Fund for debt service payments on the 2016 Sales Tax Revenue Bonds issued for renovations at the Huntington Park Garage
- $11.2 million in Bed Taxes
- $2 million repayment for Western Reserve debt
- $11.7 million transfer from the 27th Pay Reserve



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 $623.3 million**, which is $5.9 million or 1% over budget. Personnel Services are projected to end 2026 with a deficit of $5.6 million or 1.4% more than budget, Other Expenditures are projected to end 2026 with a deficit of $0.2 million or 1% more 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	$406,533,669	$200,722,689	$412,164,161	-$5,630,492	-1.4%
Other Expenditures	$210,930,245	$96,490,952	$211,166,980	-$236,735	-0.1%
Total Expenditures	**$617,463,913**	**$297,213,641**	**$623,331,140**	**-$5,867,227**	**-1.0%**
Subsidies to Other Funds	**$61,946,963**	**$50,292,387**	**$61,946,963**	**$0**	**0.0%**



Departmental Budget Variances
The departments with significant budget variances include:

Development - $1.8 million surplus
The surplus is due to timing of payments and transfers funded by Casino Taxes.

Fiscal - $9.9 million surplus
This surplus is primarily ARPA funds that are projected to be unspent at year-end.

Medical Examiner - $1.3 million deficit
This deficit is projected in Personnel Services and Other Expenses. A deficit of $0.4 million is projected in Personnel Services due to hiring one additional Forensic Pathologist. Deficits of $0.3 million are projected in Controlled Costs and $0.5 million in Other Expenses for IT/AV equipment, security and building enhancements, repairs, contracted services and supplies.

Sheriff - $14.7 million deficit
This deficit is projected in both Personnel Services and Other Expenses. Personnel Services is projected to end 2026 with a deficit of $9.3 million *(due Overtime $3.1 million, Collective Bargaining Adjustments $3.5 million and $2.4 million in corresponding Fringe Benefits costs).* Other Expenses are projected to end with a deficit of $5.4 million *(Controlled Costs $1.9 million for Space Maintenance and Security, Professional Services $3.7 million for Summit Food Service and MetroHealth).*

Domestic Relations – $0.8 million surplus
This surplus is projected in Personnel Services due to thirteen vacancies *(including Court Reporter, Forensic Family Evaluator, HR/Communications/Grants and several IT Positions*). Four vacant positions were filled in the 3rd quarter.

Juvenile Court - $3 million deficit

This deficit is projected in Personnel Services and Other Expenses. Personnel Services is projected to end 2026 with a deficit of $1.4 million *(due to Overtime in the Detention Center)* while Other Expenses are projected to end 2026 with a deficit of $1.6 million in Controlled Costs *(a combination of space maintenance and security charges)* and Microsoft licensing.

Board of Elections – $1.2 million deficit

This deficit is projected in Other Expenses, more specifically Controlled Costs. Deficits of $1.1 million are projected in Space Maintenance costs *(1801 Superior)* and $0.3 million in Security.

Veterans Services - $1.3 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 $0.9 million is projected in Client Services *(including household purchases, rental assistance, scholarship programs, transportation services, medical services and burial 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.

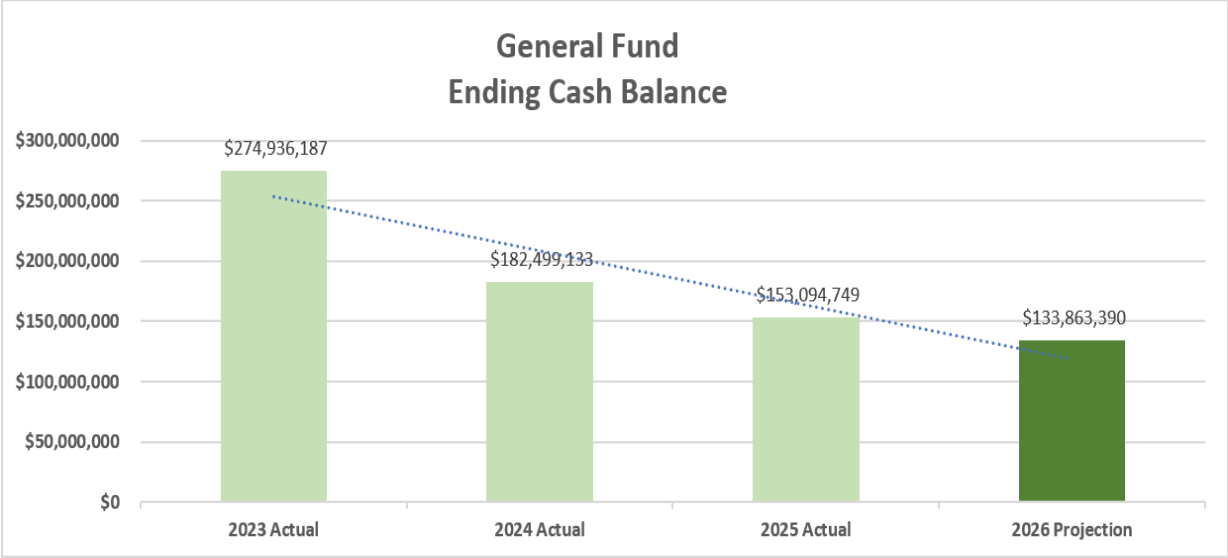
Reserves on Balance

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

Ending Cash Balance

The 2026 General Fund revenue and expenditures are projected to total $666 million and $685.3 million, respectively. The ending cash balance in the General Fund is projected to total $133.9 million, which is $13.6 million under the cash reserve requirement. As of the 2nd quarter, the County is not in compliance with Section 706.01 of the County Code, which requires a minimum of 25% of the previous year's expenditures.

General Fund	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	$336,023,802	$666,048,033	$26,764,126
Operating Expenditures	$617,463,913	$297,213,641	$623,331,140	-$5,867,227
Subsidies to Other Funds	$61,946,963	$50,292,387	$61,946,963	$0
Ending Cash Balance	**$112,966,491**	**$141,611,234**	**$133,863,390**	**$21,896,899**
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 2nd Quarter, the Health and Human Service Levy Fund is projected to end the year with an operating deficit – defined as total expenditures greater than total revenue – **of $18 million.**

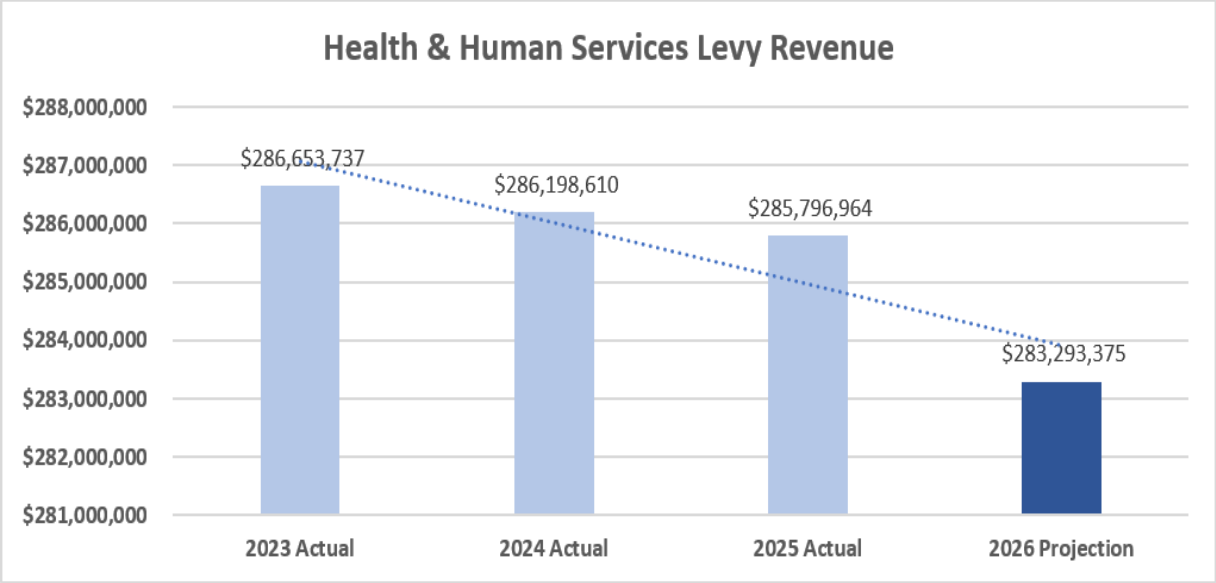
Revenue Discussion

Overall revenue is projected to total $283.3 million, which is $4 million or 1.4% more than the current budget.

Revenue	2026 Budget	2026 Actual	2026 Projection	Budget Variance	% Variance
Intergovernmental	$15,483,016	$7,757,312	$15,514,624	$31,608	0.2%
Property Taxes	$263,810,425	$145,104,099	$267,778,751	$3,968,326	1.5%
Total	**$279,293,441**	**$152,861,411**	**$283,293,375**	**$3,999,934**	**1.4%**

Other Intergovernmental revenue is projected to total $15.5 million, which is $31,608 or 0.2% more than 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 $267.8 million, which is $4 million or 1.5% more than what was assumed in the adopted budget. The majority of this surplus is due to the tax lien sale.



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 $301.3 million** which is $18.6 million or 6.6% 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	$137,990,243	$295,749,962	-$16,932,628	-6.1%
Total Expenditures/Subsidies	**$282,660,531**	**$141,160,531**	**$301,263,506**	**-$18,602,975**	**-6.6%**

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 $295.7 million which is $16.9 million or 6.1% more than budget. The following are the larger projected subsidy variances from what was assumed in the budget:

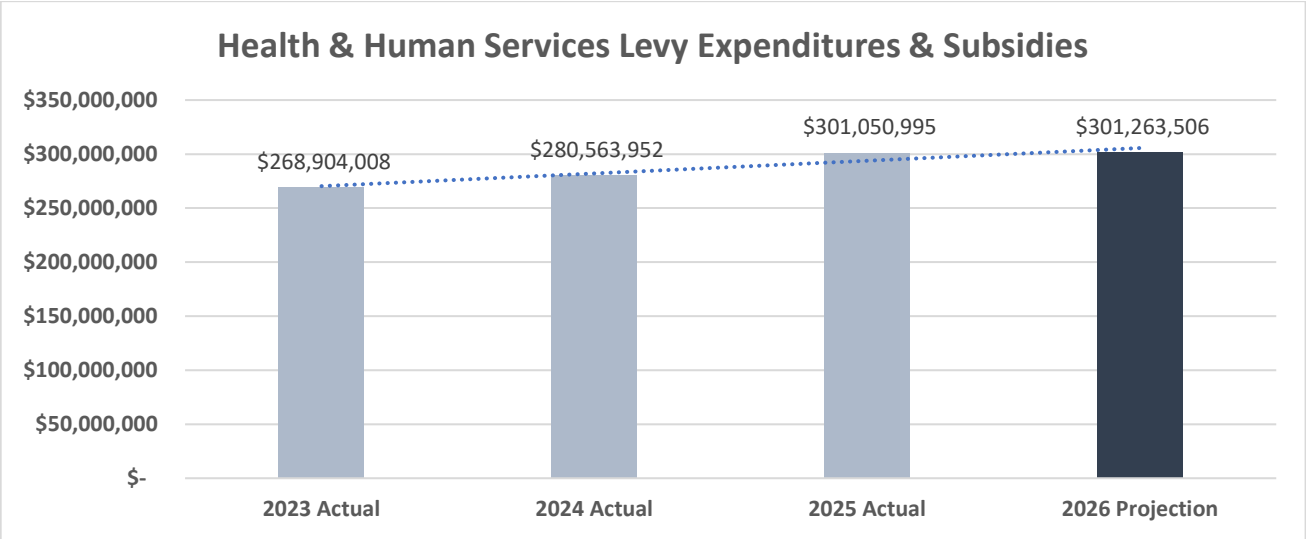
Juvenile Court - $2.7 million deficit

This deficit is projected in both Personnel Services and Other Expenditures. The projected deficit in Personnel Services is due to increased staffing, while the projected deficit in Other Expenses is due to increased Controlled

Costs *(Space Maintenance)* and other volume-based services *(Guardian Ad Litem, Rehabilitation and Non-Contractual)*. Juvenile Court is projected to require additional HHS Levy subsidy for 2026.

HHS-Children & Family Services - $15.2 million deficit

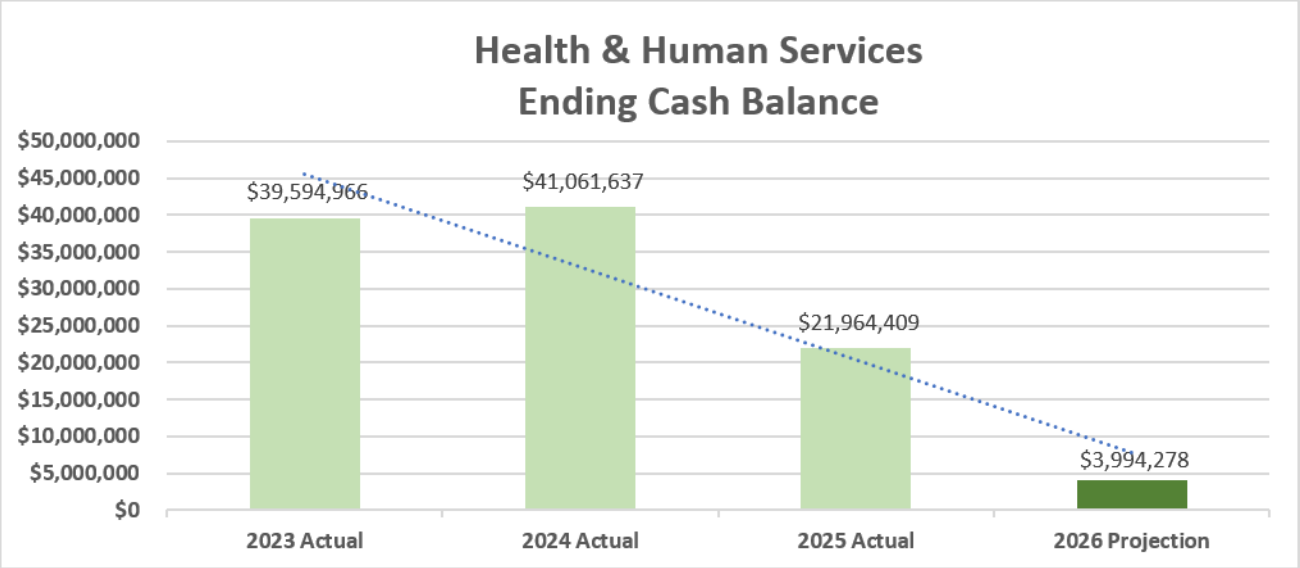
This deficit is projected in Client Services due to Out of Home Care spending. In 2026, roughly $6.8 million will be paid *(via Purchase Orders)* for services incurred through March 31, 2026. Additionally, Amendment #12 to the Out of Home Care master contract is expected to add an additional $7.4 million for child welfare provider rate increases. DCFS is projected to require additional HHS Levy subsidy for 2026.



Ending Cash Balance

The 2026 HHS Levy Funds revenue and expenditures are projected to total $283.3 million and $301.3 million, respectively. The ending cash balance in the HHS Levy Funds is projected to total $4 million, which is $26.5 million under the cash reserve requirement. As of the 2nd quarter, the County is not in compliance with Section 706.01 of the County Code, which requires a minimum of 10% of the previous year's expenditures.

HHS Levy Fund	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	$152,761,411	$283,293,375	$3,999,934
Expenditures/Subsidies	$282,660,531	$141,160,531	$301,263,506	-$18,602,975
Ending Cash Balance	**$18,597,319**	**$33,665,288**	**$3,994,278**	**-$14,603,040**
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 $1.996 billion, which is $23.2 million or 1.2% more than what was estimated in the budget. Significant variances from budget include:

General Fund:
General Fund Zones - $26.8 million surplus
Please see General Fund Revenue Discussion on pages 3-10.

Special Revenue Funds:
Health & Human Services Levy Funds - $4 million surplus
Please see Health & Human Services Levy Fund Revenue Discussion on pages 13-14.

Expenditure Discussion

All Funds expenditures are projected to total $2.128 billion in 2026, which is $16.2 million or 0.8% more than what was estimated in the budget. Significant variances in agency budgets include:

General Fund:
General Fund Zones - $5.9 million deficit
Please see General Fund Expenditure Discussion on pages 10-12.

Special Revenue Funds:
Health & Human Services Levy Funds - $18.6 million deficit
Please see Health & Human Services Levy Funds Expenditure Discussion on pages 14-15.

Executive - $14 million deficit

The 2026 budget included appropriations totaling $9.3 million in Opioid funding. Expenditures for 2026 are projected total $23.4 million. Additional appropriations will be requested in the 3rd quarter to resolve this deficit.

Fiscal $17.4 million surplus

The majority of this surplus is projected in two Debt Service funds due to the County Hilton Hotel and Flats East Bank paying their portions of scheduled debt services *(both Certificate of Participation and Flats Guarantee require County to budget full scheduled debt service).*

Health & Human Services - $3.3 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 $2.5 million projected surplus *(39 EFS Specialist vacancies)*
- OCSS $0.7 million surplus *(Cooperative Agreements with Courts)*
- DCFS $11.4 million projected deficit *(Out of Home Care expenditures)*
- IIC $1.2 million projected surplus *(multi-year UPK grant from the Cleveland Foundation)*
- Homeless $3.3 million projected surplus (*HUD Grant spending)*

Public Works - $17.9 million surplus

This surplus is projected due to timing of Public Utility projects that will be carried forward to future years.

Public Works/Road & Bridge - $20.2 million deficit

This projected deficit is due to timing of the following Road & Bridge projects:

Road Projects	Bridge Projects
Clague Road	North Main Street
East 200th Street	Pleasant Valley Road
Lake Road-Clifton Blvd.	Ridgewood Drive
Lee Road	Rockside Road
Rockside Road	Schaaf Road
Snow Road	Sheldon Road
Warrensville Center Road	St. Clair
Bagley Road	Warrensville Center Road
Cleveland Lakefront Connector	
Fitch Road	
Garfield Blvd.	
Smith Road	
Warner Road	
West 140th Street	

As these Road & Bridge 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. This $20.2 million deficit will be resolved in the 3rd Quarter with additional appropriations of Motor Vehicle Gas Taxes.

Public Works/Sanitary Engineer - $3.5 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 Personnel Services and for contingencies and emergency repairs which are projected to not be needed in full, resulting in a surplus.

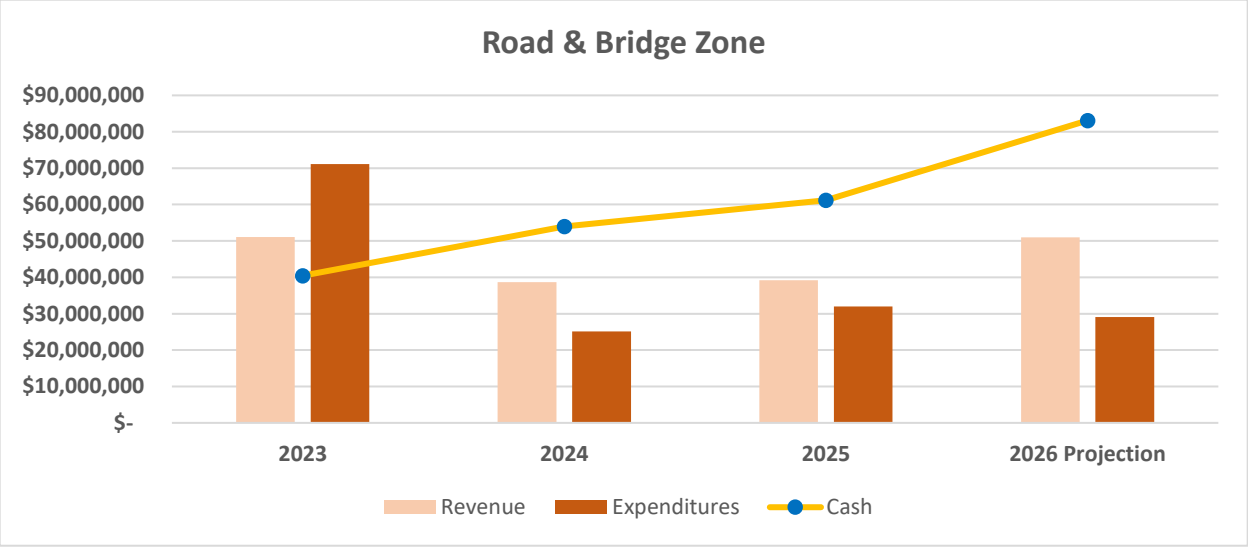
Ending Cash Balance

The year-end cash balance on an All Funds basis is projected to total $664.4 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	$1,972,749,075	$947,551,890	$1,995,945,874	$23,196,799
Operating Expenditures	$2,111,777,074	$995,160,614	$2,127,935,796	-$16,158,722
Ending Cash Balance	**$657,428,800**	**$748,848,075**	**$664,466,877**	**$7,038,077**

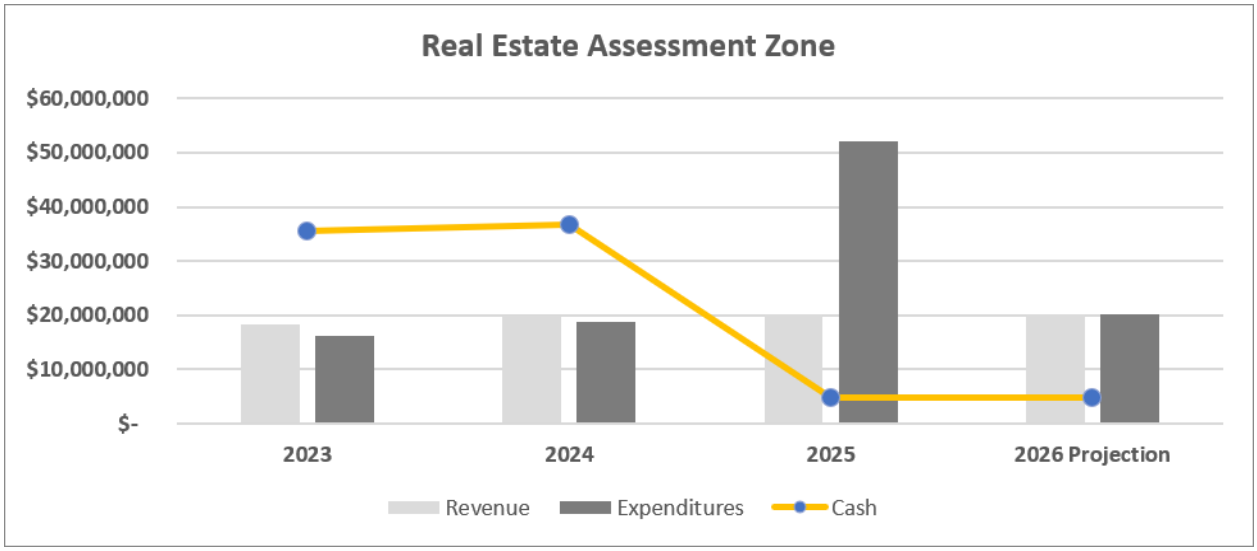
Special Revenue Funds

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 $51 million and $29.1 million, respectively, which results in a projected ending cash balance of $83.1 million.



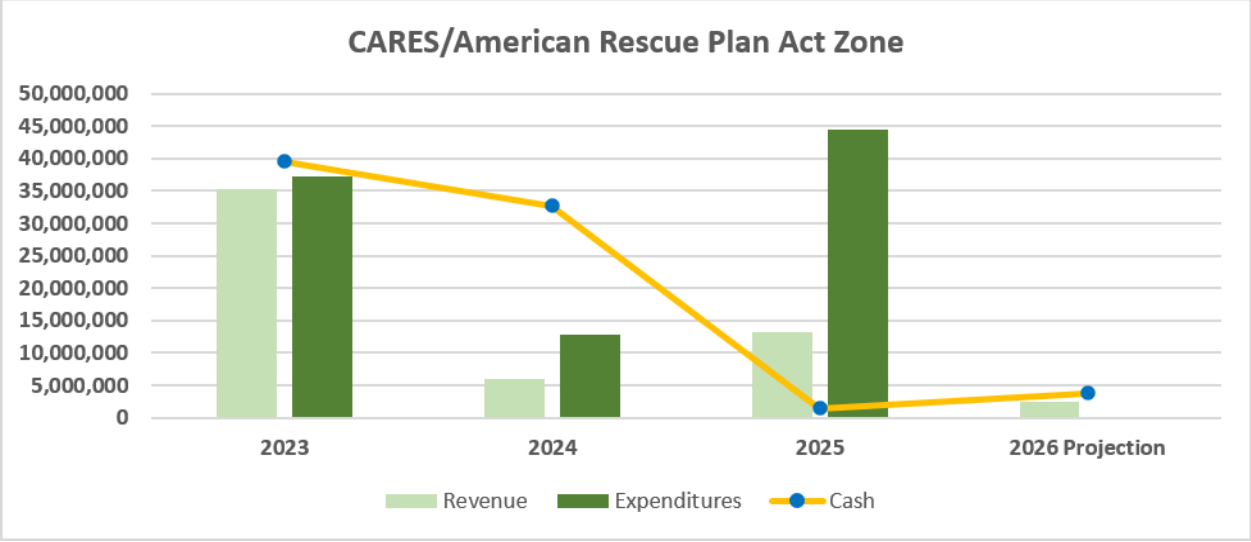
Real Estate Assessment Zone - The Real Estate Assessment zone generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. The cash balance

at the end of 2025 was $4.7 million. Total revenues and expenses for 2026 are projected to total $20.1 million and $20.1 million, respectively, which results in a projected ending cash balance of $4.7 million.



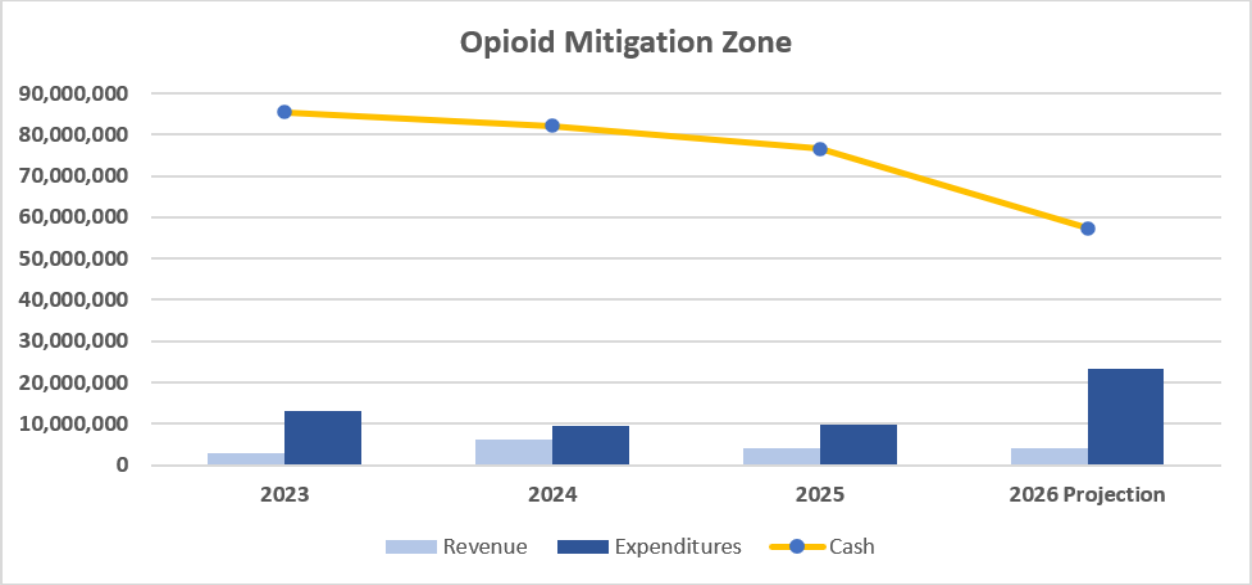
COVID-19 CARES Act/American Rescue Plan Act Zone

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 $0 million, respectively, which result in a projected ending cash balance of $3.8 million.



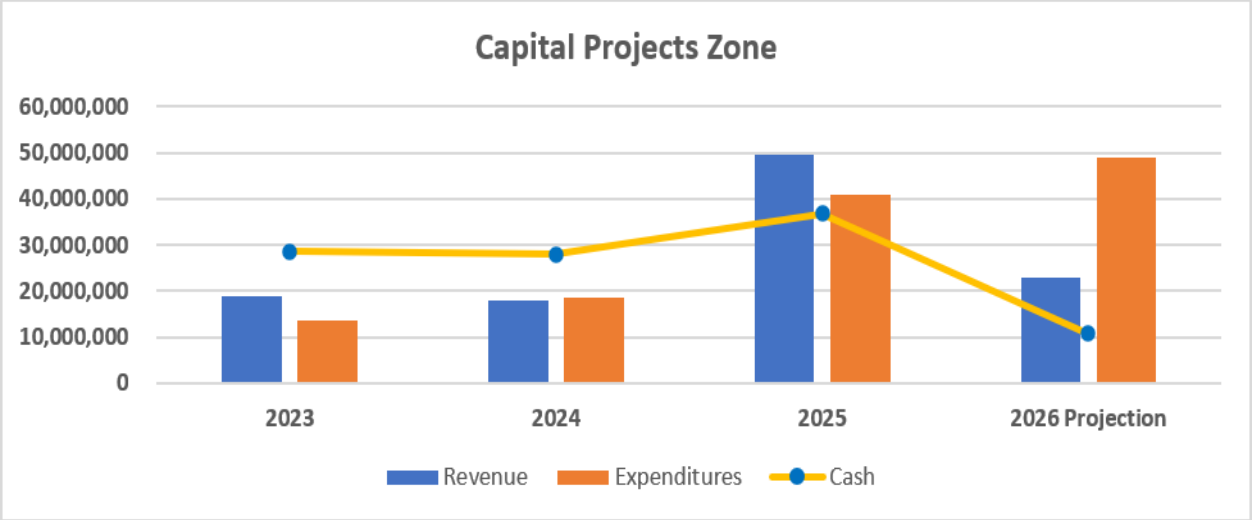
Opioid Mitigation Zone

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 2025 was $76.5 million. The 2026 revenue and expenditure projections are $4.2 million and $23.4 million, respectively, resulting in an ending cash balance of $57.3 million.



Capital Projects Fund

Capital Projects Zone – The Capital Projects fund receives a $8 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 $22.9 million and $49 million respectively, which results in a projected ending cash balance of $10.7 million. It is important to note: capital expenditures projections include approximately $8.8 million in preconstruction costs of the Cuyahoga County Central Services Campus in Garfield Hts.

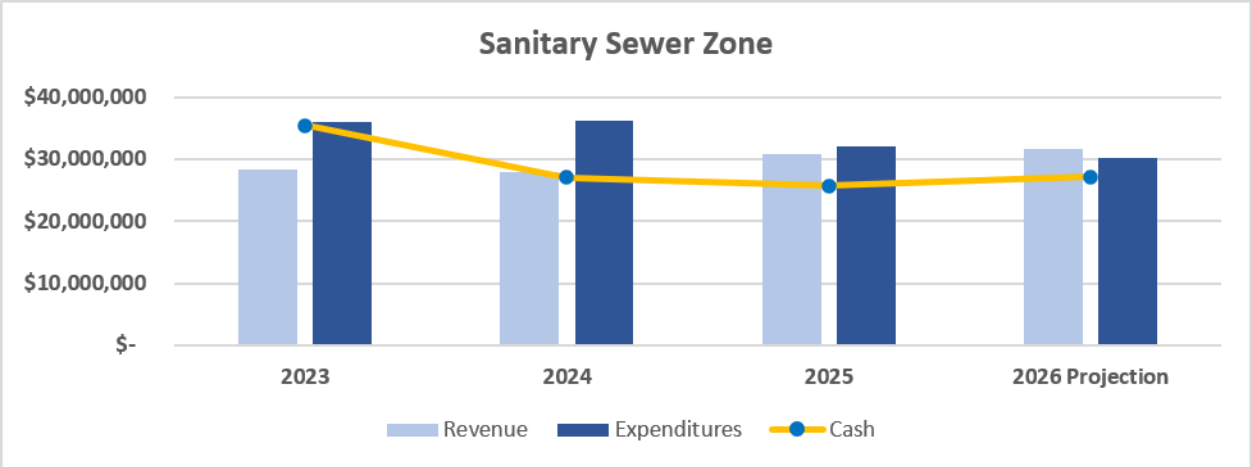


As of 2nd quarter, actual Capital expenditures *(for Information Technology, Juvenile Court Public Works and Sheriff's Office projects)* totaled $20.7 million. The expenditures details are as follows:

Capital Project	Department	Location	Jan-Jun Expenses
Update Infor Lawson	Information Technology	County-Wide Projects	1,683,534
Network Refresh	Information Technology	County-Wide Projects	508,067
Computer Refresh	Information Technology	County-Wide Projects	40,030
VOIP Cloud Migration	Information Technology	County-Wide Projects	56
VOIP Phone Refresh	Information Technology	County-Wide Projects	325
Intergrated Precision	Juvenile Court	Juvenile Justice Center	1,126,928
AIRPORT G.E.S. PROJECTS	Public Works	County Airport	947
Street Lighting Replacement	Public Works	County Airport	7,002
ODOT PROJECT 24-06 APRON SLAB	Public Works	County Airport	1,456
RECONFIGURE TAXIWAYS A, A3, RECONSTRUCTURE B -	Public Works	County Airport	5,111
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	62,677
RECONSTRUCT TAXILANE B - 3-39-0021-038-2025	Public Works	County Airport	22,723
RECONFIGURE TAXIWAYS A, A3, ELECTRICAL - 3-39-002	Public Works	County Airport	378,421
40284 BOE STANDBY GENERATOR	Public Works	Board of Elections	653
40314 CENTRAL SERVICES CAMPUS	Public Works	Central Services Campus	4,572,391
40318 TOWER 2 ROOF REPLACEMENT	Public Works	Justice Center	31,582
40297 HIGH RISE WATER REPAIRS	Public Works	Justice Center	190,490
CAPITAL GENERAL SERVICES	Public Works	Various	53,451
CBCF	Public Works	CBCF	44,360
HARVARD BUILDOUT/CONSOLIDATION	Public Works	Harvard Garage	14,800
TOWER II VAV BOXES AND CONTROL	Public Works	Justice Center	3,981
40309 JC ROOF AND WATER INTRUS	Public Works	Justice Center	200
40316 GARAGES STRUCTURAL REPAIR	Public Works	William Patrick Day	35,944
40317 JC EXTERIOR SEALANTS	Public Works	Justice Center	54,474
WORKFORCE GRANT IMPROVEMENTS	Public Works	Jane Edna Hunter	42,513
OLD JJC SAFETY PROJECT	Public Works	Old Juvenile Justice Complex	38,701
OLD JJC DEMO GRANT - LANDBANK	Public Works	Old Juvenile Justice Complex	4,484,854
40302 JJC 9TH FLOOR BUILD OUT	Public Works	Juvenile Justice Center	109
40307 DETENTION FIXTURE REPLACEMENT	Public Works	Juvenile Justice Center	41,774
40292 JJC SEALANT REPAIRS PROJECT	Public Works	Juvenile Justice Center	52,611
40294 JAIL I-II FAÇADE CONNECTOR	Public Works	Justice Center	116,806
ANIMAL SHLTR MULTI-PURPOSE ROOM	Public Works	Animal Shelter	45,982
MED EXAM GENERATOR REPLACEMENT	Public Works	Medical Examiner Building	22,800
40296 MEO EMERGEN HVAC REPAIRS	Public Works	Medical Examiner Building	5,306
40301 ME ROOF REPLACEMENT	Public Works	Medical Examiner Building	8,930
40300 1801 SUPERIOR - BOE	Public Works	1801/1803 Superior	19,768
40310 1801 SUPERIOR - HHS	Public Works	1801/1803 Superior	1,902,260
40276 ELEVATOR MODERNIZATION PROGRAM	Public Works	Various	2,088,966
40276 ELEVATOR MODERNIZATION PROGRAM - HPG	Public Works	Huntington Park Garage	450,260
40315 HIGH VOLTAGE RECONSTRUCTION	Public Works	Various	22,207
40311 VEB DESIGN-BUILD PROJECT	Public Works	Virgil E. Brown	421,440
VETERANS SERVICES HEADQUARTERS	Public Works	Veterans Service Commission	878,844
40312 WPD BOILER REPLACEMENT	Public Works	William Patrick Day	97,249
Jail Case Management System	Sheriff's Office	Justice Center	1,075,593
Total CIP			**20,657,782**

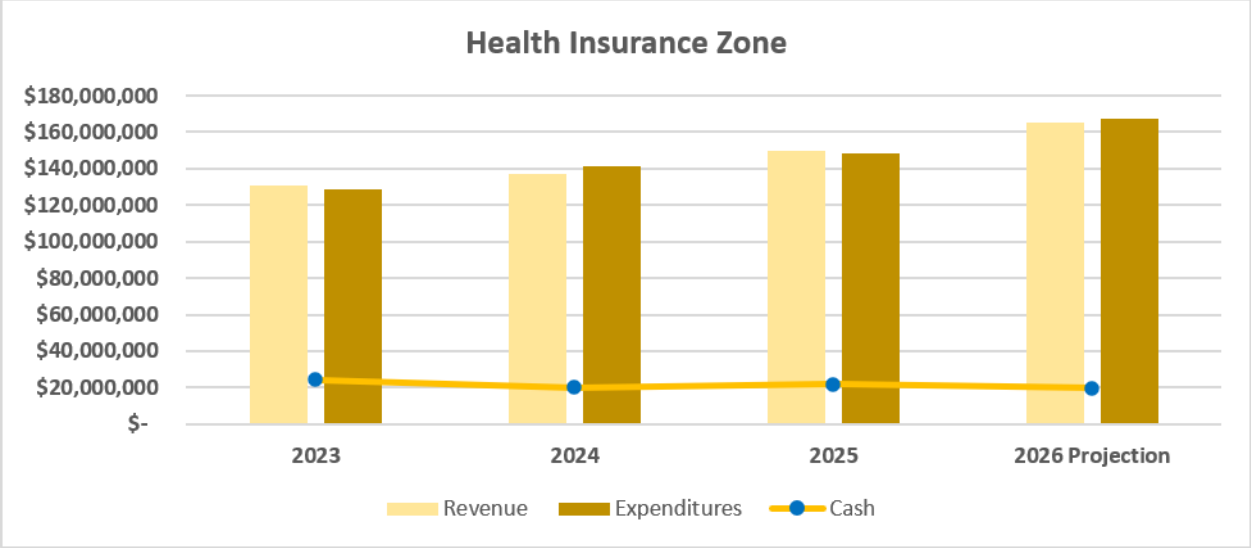
Enterprise Fund

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 $31.7 million and $30.2 million, respectively, resulting in a projected ending cash balance of $27.1 million.

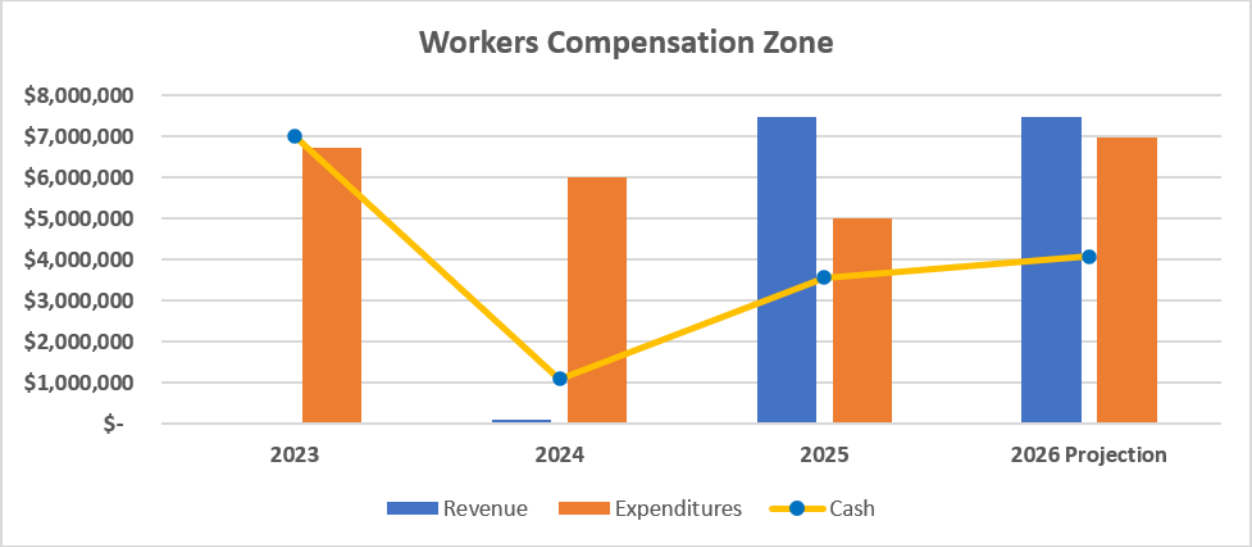


Internal Service Funds

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 $165.3 million and $167.2 million, respectively, resulting in a projected ending cash balance of $19.9 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 $7.5 million and $7 million, respectively, resulting in a projected ending cash balance of $4.1 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 (2nd 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**	**133,863,390**	**119,108,960**	**127,950,743**	**124,839,589**
Operating Revenue										
Charges for Services	103,463,761	113,106,152	113,106,152	63,623,222	115,484,001	2,377,849	114,725,077	122,470,387	125,067,543	133,329,967
Fines & Forfeitures	12,039,367	16,400,238	16,400,238	4,387,505	12,018,951	(4,381,287)	12,619,898	13,250,893	13,913,438	14,609,110
Interest Earnings	39,650,007	32,296,950	32,296,950	17,443,786	34,887,581	2,590,631	35,585,323	36,297,029	37,022,970	37,763,429
Intergovernmental	79,882,665	75,648,120	75,648,120	40,717,098	78,200,946	2,552,826	78,382,303	78,567,305	78,756,008	78,948,484
Licenses & Permits	54,475	72,805	72,805	30,225	75,925	3,120	79,722	83,707	87,892	92,287
Other Revenue	14,169,625	4,962,067	4,962,067	4,825,269	18,268,608	13,306,541	3,200,413	3,202,792	3,205,290	3,207,912
Other Taxes	11,328,554	12,545,117	12,545,117	5,358,668	11,172,504	(1,372,613)	11,395,954	11,623,874	11,856,351	12,093,478
Property Tax	42,615,043	42,019,532	42,019,532	22,999,408	43,062,274	1,042,742	42,328,393	42,328,393	42,328,393	42,328,393
Sales Tax	337,746,608	342,232,926	342,232,926	176,638,621	352,877,243	10,644,317	359,814,836	370,549,050	388,344,265	391,663,229
Total Operating Revenue	**640,950,105**	**639,283,907**	**639,283,907**	**336,023,802**	**666,048,033**	**26,764,126**	**658,131,919**	**678,373,430**	**700,582,150**	**714,036,289**
Operating Expenditures										
Personal Services	387,811,621	389,796,114	406,533,669	200,722,689	412,164,161	(5,630,492)	403,471,416	410,797,370	418,887,475	427,052,737
Other Expenditures	202,170,413	186,111,383	210,930,245	96,490,952	211,166,980	(236,735)	203,051,128	201,185,278	201,318,981	201,513,017
Total Operating Expenditure	**589,982,033**	**575,907,497**	**617,463,913**	**297,213,641**	**623,331,140**	**(5,867,227)**	**606,522,544**	**611,982,648**	**620,206,456**	**628,565,754**
Other Financing Uses	**80,373,745**	**61,940,511**	**61,946,963**	**50,292,387**	**61,946,963**	**(0)**	**66,363,804**	**57,548,999**	**83,486,848**	**83,928,969**
Total Cash Obligations	**670,355,778**	**637,848,008**	**679,410,876**	**347,506,028**	**685,278,103**	**(5,867,227)**	**672,886,348**	**669,531,647**	**703,693,304**	**712,494,723**
Ending Cash Balance	**153,093,460**	**154,529,358**	**112,966,491**	**141,611,234**	**133,863,390**	**20,896,899**	**119,108,960**	**127,950,743**	**124,839,589**	**126,381,154**
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 (2nd 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	10,318,507	4,981,764	10,978,063	(659,556)	10,813,721	10,936,724	11,062,048	11,189,751
County Executive	3,709,962	3,634,465	3,790,916	1,859,149	4,067,600	(276,684)	3,910,830	4,012,534	4,103,436	4,196,121
Economic Development	6,344,189	3,476,109	7,256,519	3,583,210	5,485,115	1,771,404	5,306,811	5,304,844	5,302,837	5,300,793
Fiscal	54,179,108	40,561,210	62,778,198	21,887,301	52,848,721	9,929,477	41,988,214	42,187,027	42,646,343	43,029,303
Housing & Community Developm	197,437	290,646	336,345	410,866	347,132	(10,787)	343,286	351,838	360,657	369,754
Human Resources	7,149,861	7,726,309	7,966,302	3,461,778	7,645,886	320,416	7,399,887	7,137,698	7,131,521	7,125,219
Information Technology	28,351,588	29,703,760	30,421,776	12,472,925	30,226,596	195,180	31,859,785	30,796,937	31,259,279	31,890,167
Innovation and Performance	620,199	632,286	656,193	328,733	697,048	(40,855)	659,510	674,065	688,906	704,040
Law Department	6,288,952	6,643,044	7,751,491	3,221,028	7,104,439	647,052	7,058,830	7,129,758	7,202,073	7,275,805
Medical Examiner	19,979,363	20,328,391	21,135,188	10,409,434	22,385,243	(1,250,055)	21,203,619	21,516,348	21,835,127	22,160,095
Public Safety & Justice Services	2,170,125	2,759,965	2,833,768	1,069,204	2,419,398	414,370	2,390,054	2,438,908	2,488,712	2,539,491
Public Works	14,434,185	10,407,052	10,417,670	5,169,266	10,238,399	179,271	10,233,521	10,239,376	10,245,349	10,251,440
Sheriff	190,315,414	182,470,415	187,429,113	101,446,431	202,093,636	(14,664,523)	198,862,763	200,882,558	202,934,989	205,031,732
Total County Executive Agencies	**344,070,985**	**318,675,192**	**353,091,985**	**170,301,088**	**356,537,276**	**(3,445,291)**	**342,030,832**	**343,608,616**	**347,261,278**	**351,063,712**
Elected Officials										
Common Pleas	67,243,538	67,756,830	69,428,660	34,702,185	70,272,054	(843,394)	69,021,078	69,935,859	70,868,782	71,819,658
County Council	2,733,805	2,789,109	2,856,163	1,270,050	2,611,292	244,871	2,548,261	2,593,777	2,640,176	2,687,473
Court of Appeals	969,064	1,217,451	1,217,451	638,944	1,409,900	(192,449)	1,409,900	1,409,900	1,409,900	1,409,900
Domestic Relations	11,391,394	11,976,179	12,274,834	5,584,494	11,446,586	828,248	11,191,558	11,400,001	11,713,359	11,929,973
Juvenile Court	50,039,978	52,496,250	54,041,233	26,290,144	57,081,285	(3,040,052)	56,711,170	57,705,362	58,718,845	59,752,061
Probate Court	8,713,538	8,976,840	9,252,703	4,575,933	9,589,957	(337,254)	9,445,981	9,637,584	9,832,885	10,031,976
Prosecutor	52,095,366	53,967,196	55,786,368	26,480,185	55,680,775	105,593	54,978,193	56,108,781	57,261,363	58,436,438
Total Elected Officials	**193,186,683**	**199,179,855**	**204,857,412**	**99,541,934**	**208,091,849**	**(3,234,437)**	**205,306,141**	**208,791,264**	**212,445,310**	**216,067,479**
Boards and Commissions										
Board of Elections	18,920,343	20,343,479	20,728,074	9,903,573	21,939,003	(1,210,929)	22,743,944	22,570,072	22,820,639	23,075,765
Inspector General	1,208,286	1,259,925	1,302,339	603,831	1,248,677	53,662	1,289,070	1,315,479	1,340,797	1,366,622
Internal Audit	841,410	950,908	1,117,831	598,186	1,115,992	1,839	1,080,899	1,093,442	1,116,733	1,140,481
Personnel Review Commission	2,487,358	2,520,819	2,594,821	1,088,422	2,322,119	272,702	2,318,853	2,293,294	2,342,679	2,393,030
Planning Commission	2,481,994	2,421,356	2,516,604	1,277,835	2,661,122	(144,518)	2,624,706	2,684,776	2,746,020	2,808,457
Public Defender	19,290,503	20,553,692	21,244,847	10,078,691	20,775,982	468,865	20,536,438	20,959,374	21,390,539	21,830,124
Soldiers and Sailors Monument	217,719	280,486	288,215	129,720	256,468	31,747	247,813	250,980	254,208	257,501
Veterans Service Commission	7,276,753	9,721,786	9,721,786	3,690,362	8,382,653	1,339,133	8,343,849	8,415,352	8,488,254	8,562,584
Total Board and Commissions	**52,724,365**	**58,052,451**	**59,514,517**	**27,370,619**	**58,702,016**	**812,501**	**59,185,572**	**59,582,769**	**60,499,869**	**61,434,564**
Total General Fund	**589,982,033**	**575,907,497**	**617,463,913**	**297,213,641**	**623,331,140**	**(5,867,227)**	**606,522,544**	**611,982,648**	**620,206,456**	**628,565,754**

Cuyahoga County
2026-2030 Budget/Forecast Analysis (2nd 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	1,197,241	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	109,967	109,967	0	115,881	106,756	117,734	108,197
Community Redevelopment Debt Service	273,594	270,275	270,275	270,275	270,275	0	269,334	273,018	271,128	268,776
Medical Mart 2010	26,279,550	26,274,250	26,274,250	26,274,250	26,274,250	0	9,108,750	0	0	0
County Hotel Debt	10,062,822	9,445,160	9,445,160	9,445,160	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	679,650	679,650	0	20,682,400	0	0	0
Convention Center 2022A	2,551,119	2,549,619	2,549,619	2,549,619	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	1,500,000	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	2,550,000	2,550,000	0	2,550,000	2,550,000	2,550,000	2,550,000
Jail Bonds 2026	0	0	0	0	0	0	40,000	24,103,081	48,164,163	48,587,163
Courthouse Capital Funding	0	0	0	0	0	0	10,000	1,861,782	3,713,062	3,727,562
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	834,773	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	1,500,000	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	2,000,000	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	6,452	6,452	6,452	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**	**61,946,963**	**50,292,387**	**61,946,963**	**0**	**66,363,804**	**57,548,999**	**83,486,848**	**83,928,969**

Cuyahoga County
2026-2030 Budget/Forecast Analysis (2nd 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**	**3,994,278**	**(51,269,081)**	**(118,980,329)**	**(198,760,102)**
Operating Revenue										
Intergovernmental	15,042,112	15,483,017	15,483,016	7,757,312	15,514,624	31,608	15,514,624	15,514,624	15,514,624	15,514,624
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	145,104,099	267,778,751	3,968,326	263,817,801	263,817,801	263,817,801	263,817,801
Total Operating Revenue	**285,796,964**	**279,293,442**	**279,293,441**	**152,861,411**	**283,293,375**	**3,999,934**	**280,332,425**	**279,332,425**	**279,332,425**	**279,332,425**
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)	5,789,221	6,078,682	6,382,616	6,701,747
Total Operating Expenditures	**3,843,197**	**3,843,197**	**3,843,197**	**3,170,288**	**5,513,544**	**(1,670,347)**	**5,789,221**	**6,078,682**	**6,382,616**	**6,701,747**
Other Financing Uses	**301,050,995**	**278,817,335**	**278,817,334**	**137,990,243**	**295,749,962**	**(16,932,628)**	**329,806,563**	**340,964,991**	**352,729,582**	**365,139,088**
Total Cash Obligations	**304,894,192**	**282,660,532**	**282,660,531**	**141,160,531**	**301,263,506**	**(18,602,975)**	**335,595,784**	**347,043,673**	**359,112,198**	**371,840,835**
Ending Cash Balance	**21,964,409**	**18,597,319**	**18,597,319**	**33,665,288**	**3,994,278**	**(14,603,040)**	**(51,269,081)**	**(118,980,329)**	**(198,760,102)**	**(291,268,512)**
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 (2nd 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	73,993,953	137,401,673	2,225,312	135,501,314	135,501,314	135,501,314	135,501,314
HHS 4.7 Mill Levy	145,907,131	144,117,081	144,117,080	78,867,458	145,891,702	1,774,622	143,831,111	143,831,111	143,831,111	143,831,111
Total HHS Levy Revenue	**282,293,658**	**279,293,443**	**279,293,441**	**152,861,411**	**283,293,375**	**3,999,934**	**279,332,425**	**279,332,425**	**279,332,425**	**279,332,425**
HHS Levy Subsidies										
ADAMHS	41,000,000	37,000,000	37,000,000	18,499,998	37,000,000	0	41,000,000	41,000,000	41,000,000	41,000,000
Juvenile Court	19,581,732	20,865,834	20,865,834	10,432,917	23,535,024	(2,669,190)	24,824,864	25,997,279	27,237,459	28,550,168
Common Pleas-TASC	610,330	0	0	0	0	0	0	0	0	0
Family Justice Center	265,176	160,768	160,768	80,384	282,399	(121,631)	296,519	311,345	326,912	343,258
HHS Administration	5,238,871	6,055,231	6,055,231	3,027,616	3,617,026	2,438,205	5,725,095	5,992,306	6,273,551	6,569,676
HHS CJFS	12,810,493	17,548,228	17,548,228	4,322,752	17,689,988	(141,760)	25,313,059	26,455,213	27,663,943	28,944,156
HHS OCSS	8,162,595	6,980,023	6,980,023	6,209,323	7,352,633	(372,610)	7,331,272	7,670,079	8,027,650	8,405,239
HHS DCFS	110,469,709	94,117,416	94,117,416	47,058,708	109,334,697	(15,217,281)	120,335,326	126,005,002	131,977,335	138,270,931
HHS DSAS	27,198,046	22,428,130	22,428,130	11,214,065	26,558,895	(4,130,765)	28,281,849	29,561,577	30,912,002	32,337,914
HHS Early Childhood	18,003,934	16,094,063	16,094,063	8,047,032	15,522,340	571,723	16,955,117	17,024,836	17,098,639	17,176,849
HHS FCFC	4,154,905	4,377,624	4,377,624	2,188,812	3,432,989	944,635	4,816,620	5,046,982	5,289,357	5,544,441
HHS Homeless	13,364,518	12,753,067	12,753,067	6,376,534	10,762,122	1,990,945	13,922,181	14,605,053	15,322,006	16,074,775
HHS Other Programs	193,516	194,046	194,046	97,023	203,910	(9,864)	214,106	224,811	236,051	247,854
HHS Re-Entry	1,562,413	1,846,398	1,846,398	923,199	1,865,550	(19,152)	2,018,546	2,109,899	2,206,037	2,307,256
MetroHealth	35,000,000	35,000,000	35,000,000	17,500,000	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	222,300	0	233,415	245,086	257,340	270,207
Public Safety-Witness Victims	2,815,440	2,769,248	2,769,248	1,384,624	2,965,131	(195,883)	3,113,388	3,269,057	3,432,510	3,604,135
27th Pay Reserve	397,018	404,958	404,958	404,958	404,958	0	425,206	446,466	468,790	492,229
Total HHS Levy Subsidies	**301,050,995**	**278,817,335**	**278,817,334**	**137,990,243**	**295,749,962**	**(16,932,628)**	**329,806,563**	**340,964,991**	**352,729,582**	**365,139,088**
Operating Surplus/Deficit	**(18,757,337)**	**476,108**	**476,107**	**14,871,168**	**(12,456,586)**	**(12,932,693)**	**(50,474,138)**	**(61,632,566)**	**(73,397,157)**	**(85,806,663)**

Cuyahoga County
2026-2030 Budget/Forecast Analysis (2nd 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**	**664,466,877**	**538,026,000**	**431,779,394**	**325,422,591**
Operating Revenue										
Charges for Services	397,671,953	456,961,762	435,142,447	232,684,963	467,119,123	31,976,676	473,045,252	487,817,700	497,571,834	513,123,168
Fines & Forfeitures	16,359,617	20,950,197	20,950,197	6,507,308	16,213,717	(4,736,480)	16,859,694	17,490,689	18,153,234	18,848,906
Interest Earnings	41,962,891	36,059,984	36,059,984	22,819,437	46,304,660	10,244,676	44,715,470	45,427,176	46,153,117	46,893,576
Intergovernmental	559,304,377	441,049,967	596,062,097	221,875,937	573,484,088	(22,578,009)	535,503,362	543,016,873	553,734,159	565,014,907
Licenses & Permits	1,945,229	1,827,408	1,827,408	822,527	2,195,631	368,223	2,206,928	2,210,913	2,215,098	2,219,493
Other Revenue	40,732,144	14,684,141	18,477,942	6,741,027	31,199,684	12,721,743	15,262,128	14,939,007	14,931,505	14,934,127
Other Taxes	89,341,053	60,404,866	87,092,420	45,279,085	60,738,080	(26,354,340)	60,961,530	64,597,089	64,504,566	64,741,693
Property Tax	423,723,714	432,084,635	432,084,635	230,151,256	437,095,704	5,011,069	432,400,872	432,400,872	432,400,872	432,400,872
Sales Tax	342,777,220	345,051,946	345,051,946	180,670,350	361,595,187	16,543,241	368,532,780	379,266,744	390,000,709	400,734,673
Total Operating Revenue	**1,913,818,198**	**1,809,074,905**	**1,972,749,075**	**947,551,890**	**1,995,945,874**	**23,196,799**	**1,949,488,016**	**1,987,167,063**	**2,019,665,094**	**2,058,911,415**
Operating Expenditures										
Personal Services	785,625,858	798,776,633	830,183,765	401,309,726	834,101,730	(3,917,965)	830,184,354	848,900,257	870,236,057	892,340,209
Other Expenditures	1,253,403,340	1,226,732,737	1,281,593,309	593,850,887	1,293,834,066	(12,240,758)	1,245,744,539	1,244,513,413	1,255,785,840	1,267,261,011
Total Operating Expenditures	**2,039,029,197**	**2,025,509,370**	**2,111,777,074**	**995,160,614**	**2,127,935,796**	**(16,158,722)**	**2,075,928,892**	**2,093,413,669**	**2,126,021,896**	**2,159,601,219**
Total Cash Obligations	**2,039,029,197**	**2,025,509,370**	**2,111,777,074**	**995,160,614**	**2,127,935,796**	**(16,158,722)**	**2,075,928,892**	**2,093,413,669**	**2,126,021,896**	**2,159,601,219**
Ending Cash Balance	**796,456,799**	**580,022,334**	**657,428,800**	**748,848,075**	**664,466,877**	**7,038,077**	**538,026,000**	**431,779,394**	**325,422,591**	**224,732,787**

Cuyahoga County
2026-2030 Budget/Forecast Analysis (2nd 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	14,355,061	14,335,863	28,788,829	(14,433,768)	6,824,754	6,882,446	6,977,492	7,074,401
Clerk of Courts	10,330,601	10,041,540	10,318,507	4,981,764	10,978,063	(659,556)	10,813,721	10,936,724	11,062,048	11,189,751
Development	18,004,673	17,256,178	17,336,588	4,720,549	14,931,091	2,405,497	13,057,906	13,055,939	13,053,932	13,051,888
Fiscal	265,235,360	261,915,957	283,398,443	126,273,376	274,697,530	8,700,913	267,863,600	258,993,781	259,272,680	259,824,217
Health and Human Services	433,480,762	412,556,517	423,166,193	206,698,779	426,485,058	(3,318,865)	452,528,736	471,910,875	492,757,310	514,866,780
Housing & Community Developme	25,232,575	24,646,416	25,457,632	12,672,545	24,646,944	810,688	20,133,346	20,149,295	20,165,657	20,182,443
Human Resources	160,371,328	180,271,853	180,638,593	83,574,616	181,904,251	(1,265,658)	182,713,781	182,492,786	182,528,598	182,565,109
Information Technology	32,874,658	36,183,846	37,909,604	15,428,913	37,878,354	31,250	39,222,266	38,158,879	39,263,584	39,680,729
Innovation	620,199	632,286	656,193	328,733	697,048	(40,855)	659,510	674,065	688,906	704,040
Law Department	6,288,952	6,643,044	7,751,491	3,221,028	7,104,439	647,052	7,058,830	7,129,758	7,202,073	7,275,805
Medical Examiner	21,298,260	22,018,940	23,546,225	11,159,459	24,759,860	(1,213,635)	21,642,856	21,784,926	22,105,011	22,431,312
Public Safety & Justice Serv.	14,417,598	15,756,564	16,654,628	7,106,264	14,439,866	2,214,762	14,328,775	14,503,090	14,680,773	14,861,904
Public Works	193,753,342	163,035,885	143,285,019	65,785,722	125,196,464	18,088,556	122,758,741	123,047,602	123,341,916	123,641,825
Public Works-County Airport	1,430,611	1,983,255	2,026,510	943,656	1,691,042	335,468	1,659,404	1,663,174	1,667,020	1,670,941
Public Works-Road & Bridge	22,725,691	28,384,088	75,367,791	28,726,898	95,599,480	(20,231,689)	88,381,778	88,680,666	88,985,481	89,296,349
Public Works-Sanitary Eng.	30,919,114	33,137,233	33,739,665	14,849,218	30,211,038	3,528,627	29,655,022	29,646,310	29,637,434	29,628,388
Sheriff	211,506,426	205,387,403	213,027,942	115,053,377	228,551,476	(15,523,534)	219,471,492	221,716,258	223,997,938	226,328,044
Total County Executive Agencies	**1,463,225,797**	**1,433,454,153**	**1,508,636,085**	**715,860,759**	**1,528,560,832**	**(19,924,747)**	**1,498,774,518**	**1,511,426,574**	**1,537,387,853**	**1,564,273,926**
Elected Officials										
Common Pleas Court	84,678,525	82,738,972	93,571,737	42,289,848	95,722,098	(2,150,361)	82,626,284	82,535,852	83,551,087	84,606,130
Community Based Correction Bd	5,346,937	4,947,634	4,947,634	1,327,688	3,962,014	985,620	3,962,014	3,962,014	3,962,014	3,962,014
County Council	2,733,805	2,789,109	2,856,163	1,270,050	2,611,292	244,871	2,548,261	2,593,777	2,640,176	2,687,473
Court of Appeals	969,064	1,217,451	1,232,451	646,726	1,424,078	(191,627)	1,424,078	1,424,078	1,424,078	1,424,078
Domestic Relations Court	11,496,922	12,147,688	12,688,251	5,665,033	11,709,157	979,095	11,454,513	11,663,347	11,977,105	12,194,127
Juvenile Court	82,055,832	87,900,051	90,630,294	42,697,181	91,808,809	(1,178,515)	96,092,748	97,477,247	98,888,581	100,327,362
Probate Court	9,799,908	9,802,317	10,393,805	4,816,551	10,612,715	(218,910)	10,374,431	10,566,034	10,761,335	10,960,426
Prosecutor	59,401,613	61,562,537	64,415,882	30,042,814	63,903,131	512,751	63,189,633	64,422,103	65,678,548	66,959,504
Total Elected Officials	**256,482,605**	**263,105,759**	**280,736,218**	**128,755,890**	**281,753,294**	**(1,017,076)**	**271,671,962**	**274,644,452**	**278,882,924**	**283,121,114**
Boards and Commissions										
ADAMHS Board	85,146,596	83,790,416	74,742,196	36,291,891	73,416,672	1,325,524	62,176,561	62,265,312	62,355,756	62,447,939
Board of Develop. Disabilities	171,498,128	177,294,428	177,294,428	82,558,674	176,098,812	1,195,616	175,601,384	176,845,633	178,114,125	179,407,405
Board of Elections	18,968,164	20,528,917	20,923,512	9,903,573	22,049,003	(1,125,491)	22,743,944	22,570,072	22,820,639	23,075,765
Board of Revision	2,977,499	3,136,069	3,219,757	1,244,140	2,888,300	331,457	2,899,880	2,943,466	2,987,891	3,033,175
Inspector General	1,220,820	1,275,037	1,317,451	614,620	1,261,271	56,180	1,301,991	1,328,400	1,353,718	1,379,543
Internal Audit	841,410	950,908	1,117,831	598,186	1,115,992	1,839	1,080,899	1,093,442	1,116,733	1,140,481
Law Library	369,425	352,972	399,634	198,002	382,083	17,551	378,780	384,509	390,347	396,299
Personnel Review Commission	2,487,358	2,520,819	2,594,821	1,088,422	2,322,119	272,702	2,318,853	2,293,294	2,342,679	2,393,030
Planning Commission	3,308,581	3,106,476	3,501,724	1,466,716	2,905,003	596,721	2,624,706	2,684,776	2,746,020	2,808,457
Public Defender	22,007,733	23,497,658	24,285,937	11,450,840	23,580,976	704,961	23,312,385	23,795,346	24,287,700	24,789,664
Soldiers and Sailors Monument	217,721	280,728	288,457	129,720	256,468	31,989	247,813	250,980	254,208	257,501
Solid Waste Management Dist.	2,326,200	2,493,244	2,997,238	1,308,820	2,962,319	34,919	2,451,368	2,472,062	2,493,050	2,514,337
Veterans Service Commission	7,961,753	9,721,786	9,721,786	3,690,362	8,382,653	1,339,133	8,343,849	8,415,352	8,488,254	8,562,584
Workforce Development	(10,594)	0	0	0	0	0	0	0	0	0
Total Board and Commissions	**319,320,795**	**328,949,458**	**322,404,771**	**150,543,964**	**317,621,670**	**4,783,101**	**305,482,413**	**307,342,644**	**309,751,120**	**312,206,180**
Total All Funds	**2,039,029,197**	**2,025,509,370**	**2,111,777,074**	**995,160,614**	**2,127,935,796**	**(16,158,722)**	**2,075,928,892**	**2,093,413,669**	**2,126,021,896**	**2,159,601,219**

Cuyahoga County
2026-2030 Budget/Forecast Analysis (2nd 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	85	(2)
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	218	0
Fisal Office - Real Estate Assessment	70	91	89	78	96	86	83	81	(2)
Fiscal Office - Treasury	40	39	38	36	43	41	40	43	3
HHS Administration	13	11	9	50	59	65	65	63	(2)
HHS Children & Family Services	842	798	730	633	691	708	694	648	(46)
HHS Cuyahoga Job & Family Services	784	765	727	700	762	821	865	838	(27)
HHS Office of Child Support Services	284	265	248	252	251	233	239	229	(10)
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	6	(1)
HHS Senior & Adult Services	163	154	144	154	162	167	163	150	(13)
Human Resources	54	61	49	54	54	55	66	66	0
Information Technology	107	139	113	102	106	113	113	110	(3)
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	116	1
Public Safety & Justice Services	73	68	67	68	78	77	76	73	(3)
Public Works - County Airport	8	8	7	6	8	9	8	10	2
Public Works - Dog Kennel	17	17	16	17	16	18	20	20	0
Public Works- Facilities Management	576	549	534	322	337	333	337	324	(13)
Public Works- Road and Bridge	0	0	0	106	113	124	133	143	10
Public Works- Sanitary Engineer	0	0	0	131	127	138	140	138	(2)
Sheriff	1,330	1,279	1,083	1,077	1,162	1,170	1,167	1,153	(14)
Total County Executive Agencies	**4,889**	**4,766**	**4,393**	**4,283**	**4,589**	**4,692**	**4,745**	**4,621**	**(124)**
Elected Officials									
County Council	21	21	21	22	22	22	21	20	(1)
County Prosecutor	382	368	384	421	415	436	432	450	18
Court of Common Pleas	495	493	469	486	480	487	484	496	12
Domestic Relations Court	89	89	86	85	86	85	85	73	(12)
Juvenile Court	536	516	486	475	481	509	525	538	13
Probate Court	78	76	75	76	74	75	77	75	(2)
Total Elected Officials	**1,601**	**1,563**	**1,521**	**1,565**	**1,558**	**1,614**	**1,624**	**1,652**	**28**
Boards and Commissions									
ADAMHS Board	41	44	54	53	49	48	46	46	0
Board of Developmental Dlsablllties	1,007	551	521	570	587	570	552	561	9
Board of Elections	103	188	90	89	99	97	102	101	(1)
Board of Revision	24	21	20	23	19	19	21	19	(2)
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	171	16
Soil & Water Conservation	12	12	14	15	18	18	17	20	3
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	40	4
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**	**1,024**	**23**
Total	**7,914**	**7,375**	**6,854**	**6,860**	**7,186**	**7,325**	**7,370**	**7,297**	**(73)**