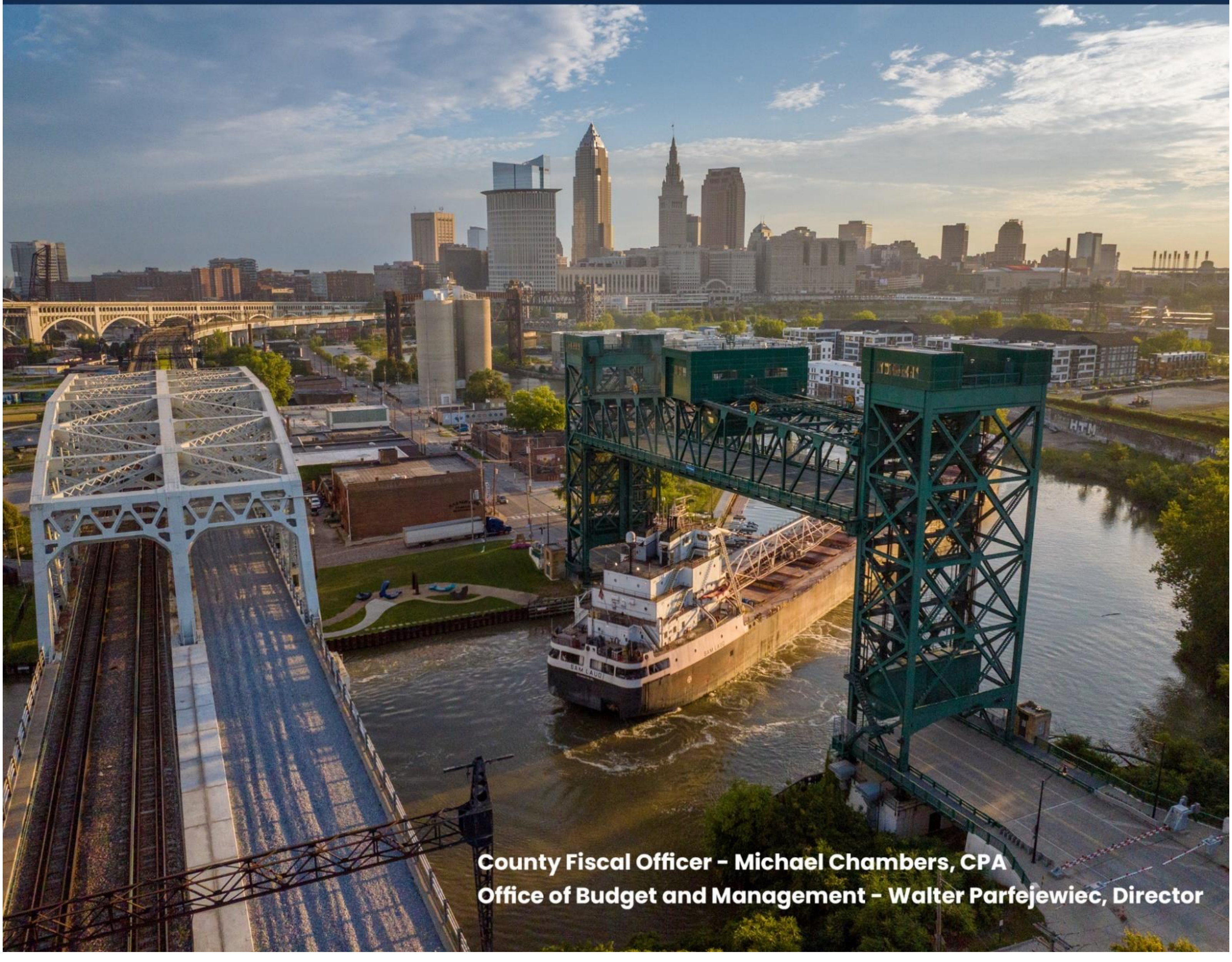
Cuyahoga County

# OFFICE OF BUDGET AND MANAGEMENT

## 2025 Results of Operations



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

## 2025 RESULTS OF OPERATIONS

The County's annual operating budget is the means by which the County plans the necessary provision of programs and services to meet the health, safety, civic, and economic needs of County residents, while leading the continued revitalization of Northeast Ohio. In 2025, Cuyahoga County government:

- Received Certificate of Estimated Resources for 2025
- Approved $12.2 million in Opioid Mitigation fund appropriations for contracts with Alcohol, Drug Addiction and Mental Health Services (ADAMHS)
- Issued General Obligation Bond Anticipation Notes for the County's contribution for capital repairs at Gateway
- Finalized the separation of the Housing Fund from the Development Fund
- Approved $5 million in appropriations for the purchase of three parking lots near VEB Building
- Approved $3.2 million in appropriations for the May Special Primary Election
- Approved $1.5 million in appropriations for restoration and modernization for the West Side Market
- Approved $12.1 million in appropriation reductions to reduce the 2025 budget deficit
- Issued $41,500,000 in Capital Improvement Notes, Series 2025 for preconstruction costs relating to the Central Services campus in Garfield Heights
- Approved $7.7 million for 2025 Economic Development loans
- Adopted 2026 Alternative Tax Budget
- Dissolved the Consolidated Vehicle Procurement fund
- Distributed $35 million in excess Real Estate Assessment funds to various taxing authorities
- Established a capital fund for Veterans Services
- Accepted 2026 Tax Rates
- Adopted the 2026-2027 Biennial Budget
- Re-authorized the issuance and sale of General Obligation Bond Anticipation Notes in a principal amount not to exceed $14.5 million for major capital repairs at sports facilities
- Reduced excess appropriations totaling $249.4 million

The **Office of Budget and Management (OBM)** has completed a review of 2025 activity to what was planned in the 2025 Operating Budget (**R2024-0407)** and subsequent budget amendments and what was projected throughout the year. The financial information presented in this report highlights activity in the County's major funds, identifies and explains variances in revenue and expenditures, and discusses ending cash balances and reserve levels. The results in the following sections are reported on an unaudited cash basis.

### General Operating Fund

The General Operating Fund is the County's main unrestricted fund; its health is a primary indicator of the County's financial status.

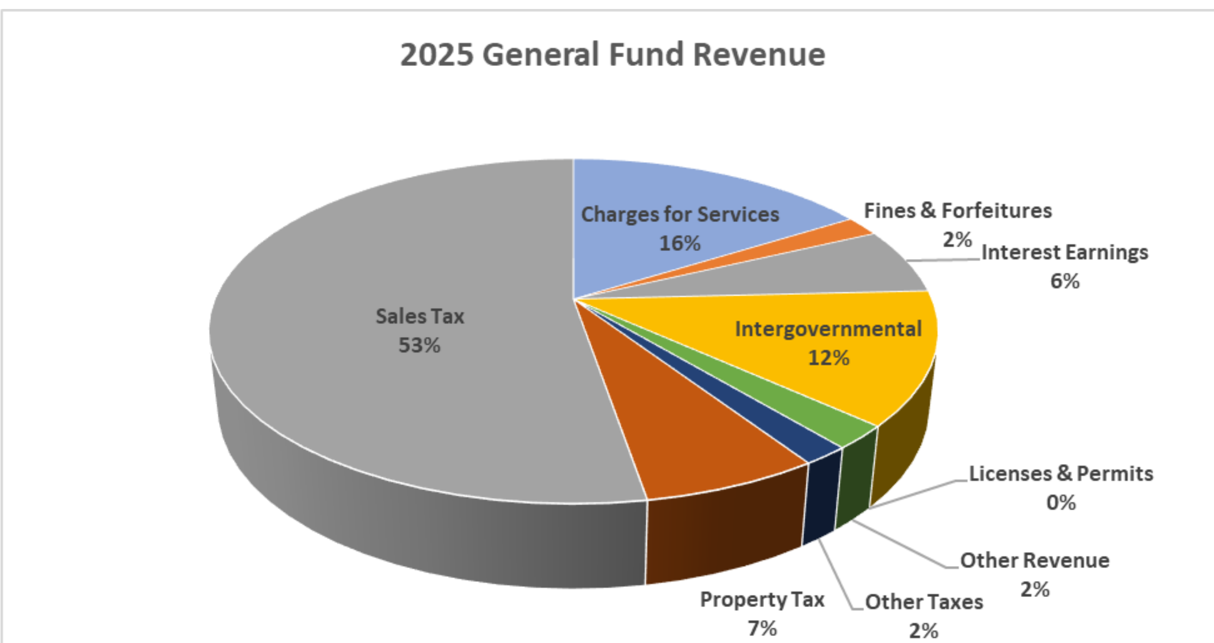
**In 2025, the General Fund ended the year with an operating deficit of $29.4 million**. Revenue totaled $641 million while expenditures totaled $670.4 million. This deficit includes $13.2 million in American Rescue Plan Act (ARPA) expenditures. Removing the impact of ARPA, the General Fund ended 2025 with an operating deficit of $16.2 million. The 2025 adopted budget included a $25 million budgeted deficit which at year-end was reduced to $16.2 million primarily with increased revenue and reduced spending on renovations at the County hotel. Unlike previous years where deficits resulted from spending on one-time items, this entire deficit resulted from spending on County operations.

**Revenue Discussion**

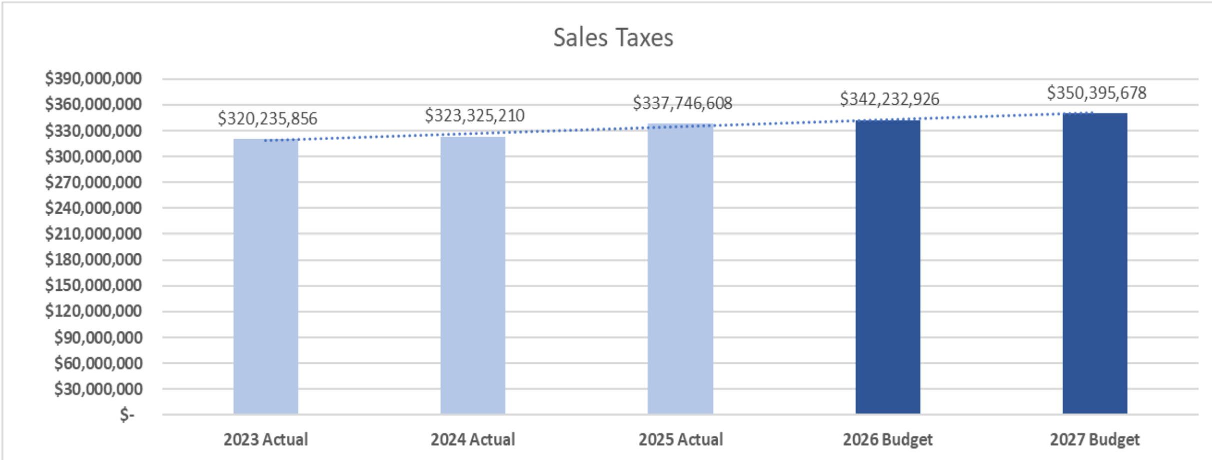
**2025 General Fund revenue totaled $641 million**, which is $4.7 million or 0.7% more than what was anticipated in the budget.

| Revenue | 2025 Budget | 2025 Actual | Budget Variance | % Variance |
|---|---|---|---|---|
| **Property Tax** | **$44,433,902** | **$42,615,043** | **-$1,818,859** | **-4.1%** |
| Sales & Use | $337,414,507 | $337,746,608 | $332,101 | 0.1% |
| Licenses & Permits | $120,720 | $54,475 | -$66,245 | -54.9% |
| Fines & Forfeitures | $12,541,198 | $12,039,367 | -$501,831 | -4.0% |
| **Charges for Services** | **$109,969,352** | **$103,463,761** | **-$6,505,591** | **-5.9%** |
| **Intergovernmental** | **$71,445,986** | **$79,882,665** | **$8,436,680** | **11.8%** |
| Other Revenue | $24,930,856 | $25,498,179 | $567,323 | 2.3% |
| **Interest Earnings** | **$35,394,911** | **$39,650,007** | **$4,255,096** | **12.0%** |
| **Total** | **$636,251,432** | **$640,950,105** | **$4,698,673** | **0.7%** |

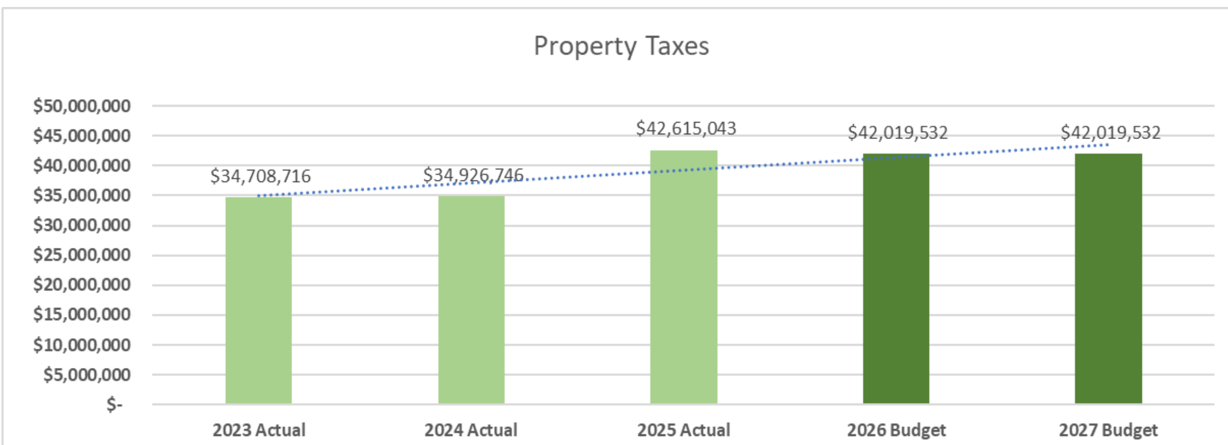
This year ended with larger variances in Propety Taxes, Sales Taxes, Charges for Services, Intergovernmental and Interest Earnings.



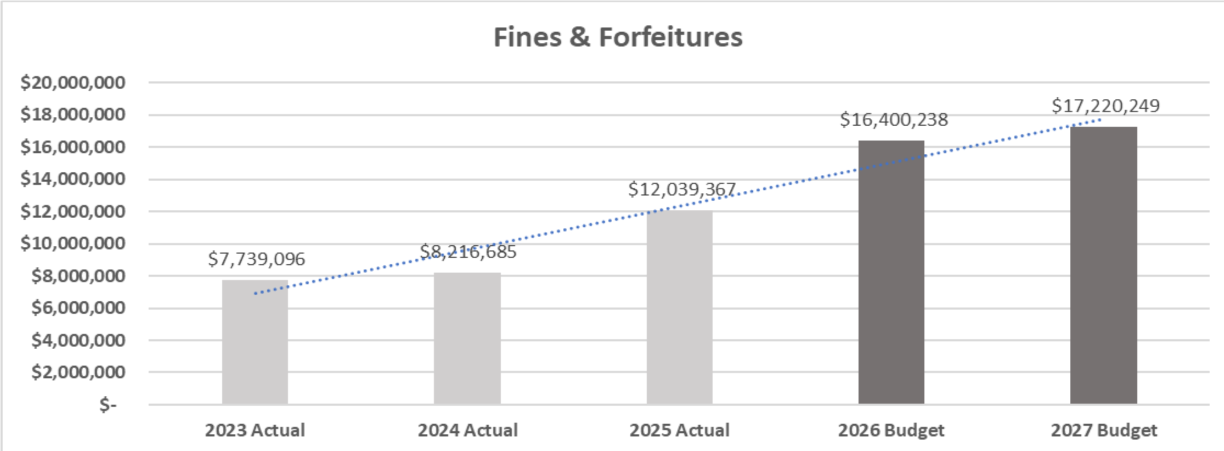

**Sales and Use Tax revenue totaled $337.7 million**, representing 52.7% of total General Operating Fund revenue. This is $0.3 million or 0.1% more than budget and $14.4 million or 4.5% more than 2024. Gross Sales Tax collections grew by $13.1 million or 3.9% from 2023 to 2024.



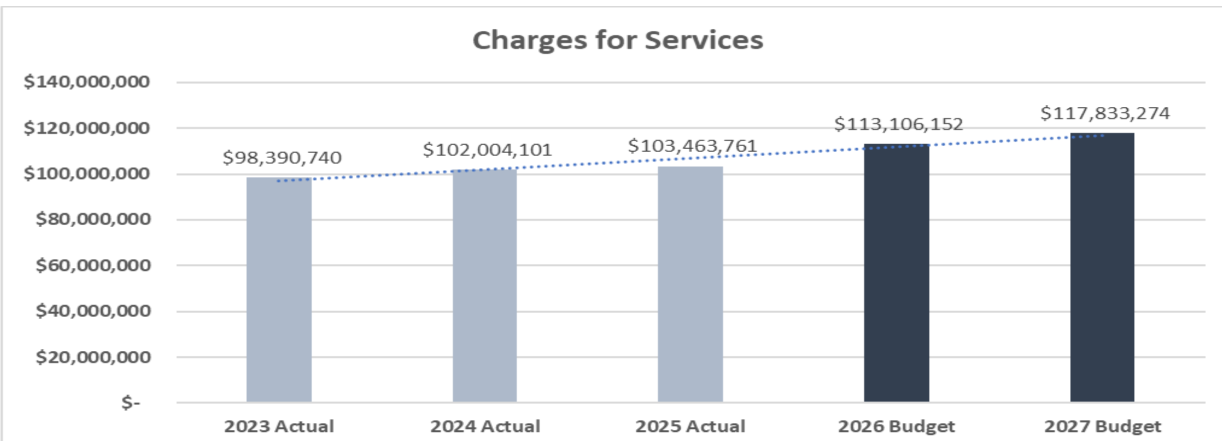

**Property Taxes collected totaled $42.6 million,** representing 6.6% of total General Operating Fund revenue. This is $1.8 million or 4.1% less than budget and $7.7 million or 22% more than 2024. Property Tax is generated from a portion of the County's 1.45 mills (inside millage): The 2026 Tax Budget (R2025-0187) maintains 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.



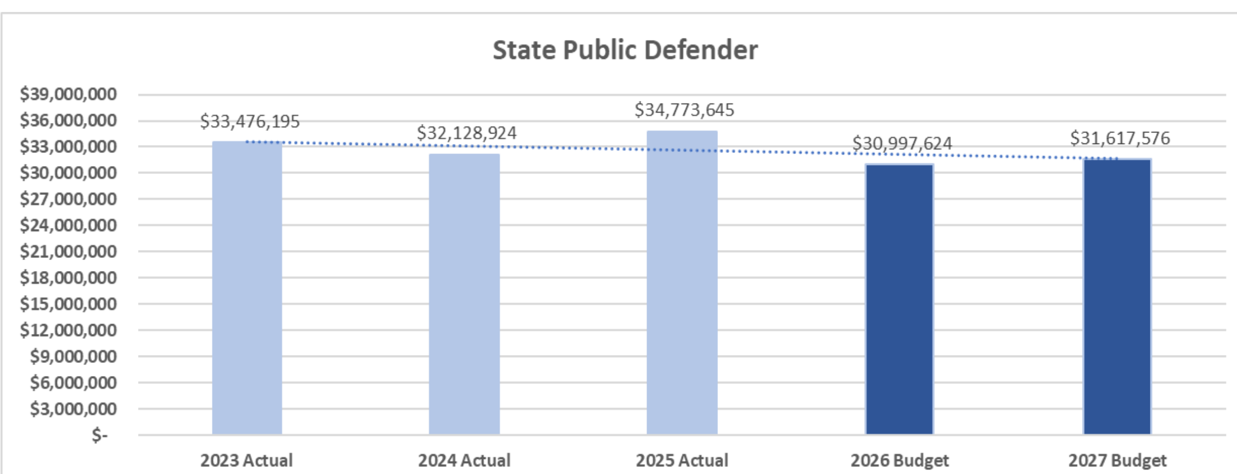

**Fines and Forfeitures revenue totaled $12 million**, representing 1.9% of total General Operating Fund revenue. This is $0.5 million or 4% less than budget and $3.8 million or 46.5% more than 2024. This revenue is derived primarily from costs and fees collected in the four County Courts and the 8th District State Court of Appeals, which has single jurisdiction in Cuyahoga County. Revenue, therefore, is largely dependent on the number of filings with the clerk. The Clerk of Courts serves as the Clerk for the Court of Common Pleas, Domestic Relations Court, and the 8th District Court of Appeals. By statute, Juvenile and Probate Courts serve as their own clerk. Costs are collected as cases are disposed.



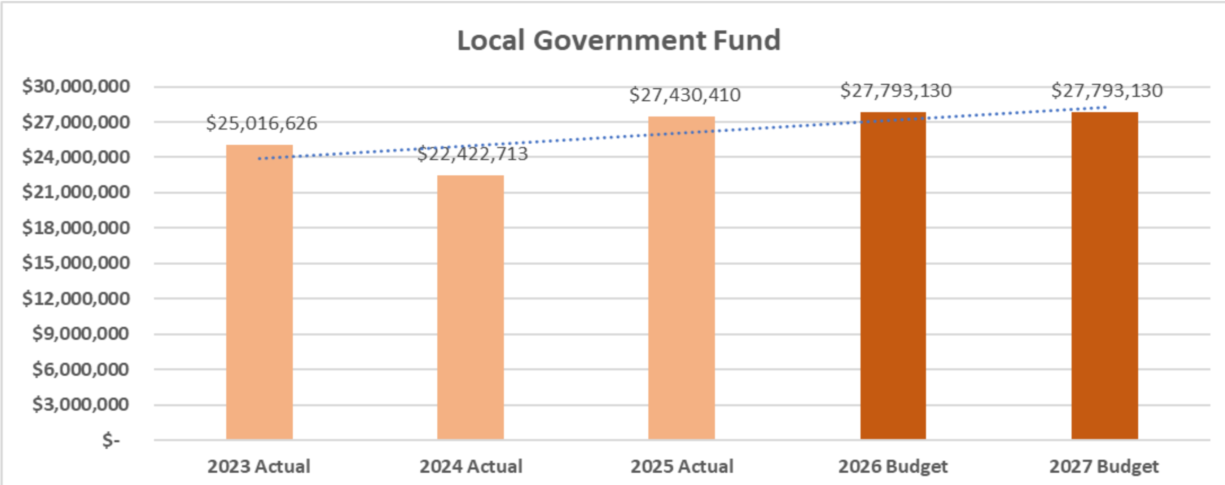

**Charges for Services revenue totaled $103.5 million**, representing 16.1% of the total General Operating Fund revenue. This is $6.5 million or 5.9% less than budget and $1.5 million or 1.4% more than 2024. The slight increase from 2024 was in Conveyance fees.




**Intergovernmental revenue totaled $79.9 million,** representing 12.5% of the total General Operating Fund revenue. This is $8.4 million or 11.8% more than budget and $8 million or 11.2% more than 2024. This includes the reimbursement of $34.8 million or $5.5 million more than budget from the State Public Defender for indigent defense expenses and $27.4 million or $1.9 million more than budget from the State's Local Government Fund.



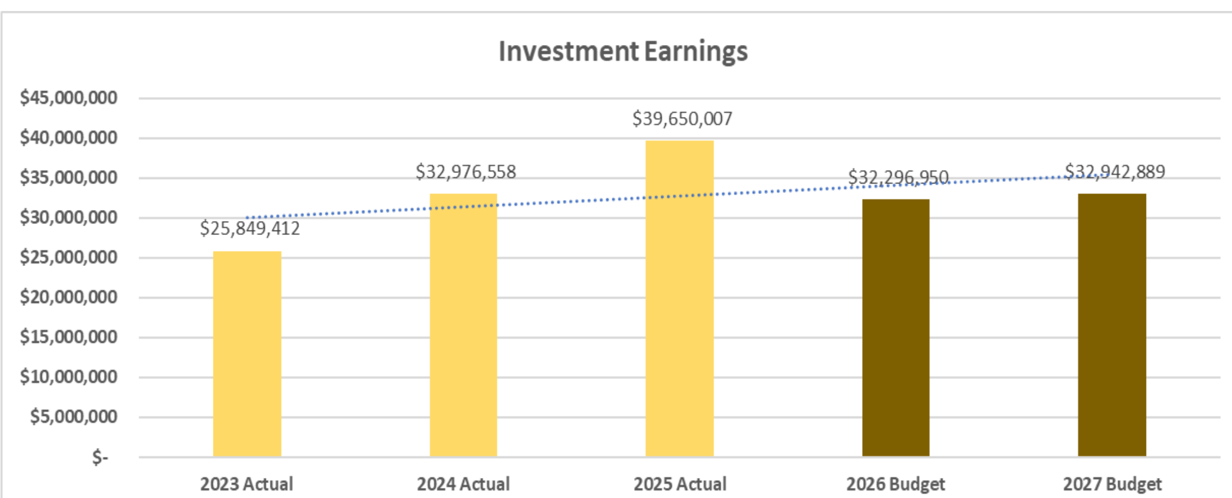
For State Fiscal Year 2026, the Ohio Public Defender increased the county's reimbursement rate to 82%. Additionally, for calendar 2025, the Ohio Department of Taxation increased the County's Local Government allocation to $25.5 million.




**Investment Earnings totaled $39.7 million**, representing 6.2% of the total General Operating Fund revenue. This is $4.3 million or 12% more than budget and $6.7 million or 20.2% more than 2024. The increase from 2024 was primarily due to interest earning on the remaining ARPA funds. StarOhio rates were strong in 2023 and 2024 but have declined in 2025. StarOhio rates for the last several years were as follows:

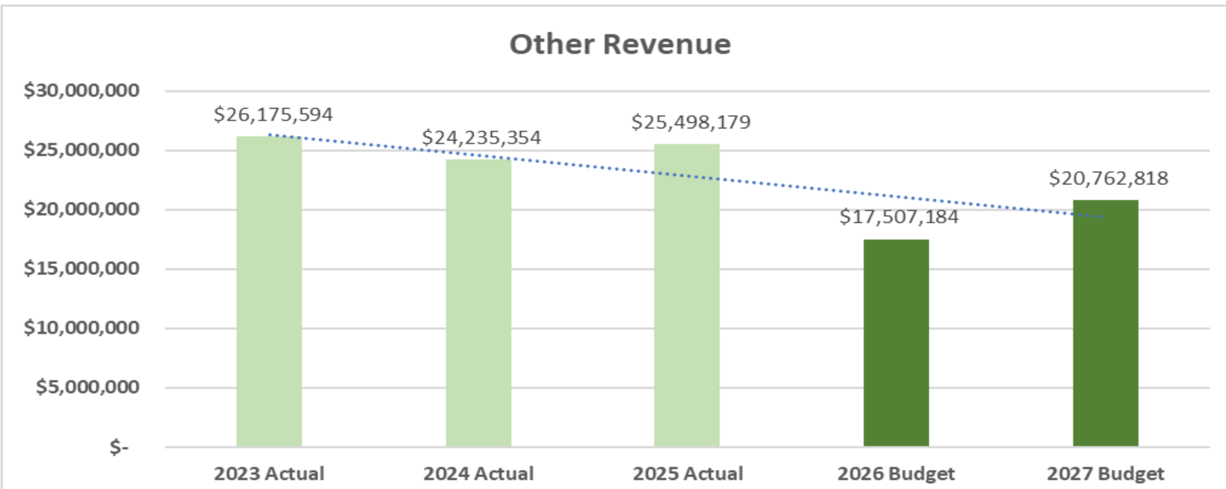
| Month | 2022 Rates | 2023 Rates | 2024 Rates | 2025 Rates |
|---|---|---|---|---|
| January | 0.10% | 4.48% | 5.58% | 4.60% |
| March | 0.36% | 5.02% | 5.47% | 4.48% |
| June | 1.48% | 5.28% | 5.45% | 4.48% |
| September | 2.95% | 5.56% | 5.08% | 4.30% |
| December | 4.48% | 5.58% | 4.60% | 3.92% |

As of December 31, 2025, the **County's investment portfolio totals $1 billion**.



**Other Revenue totaled $25.5 million,** representing 4% of total General Operating Fund Revenue. This is $0.6 million or 2.3% more than budget and $1.3 million or 5.2% more than 2024. Included in this total are:

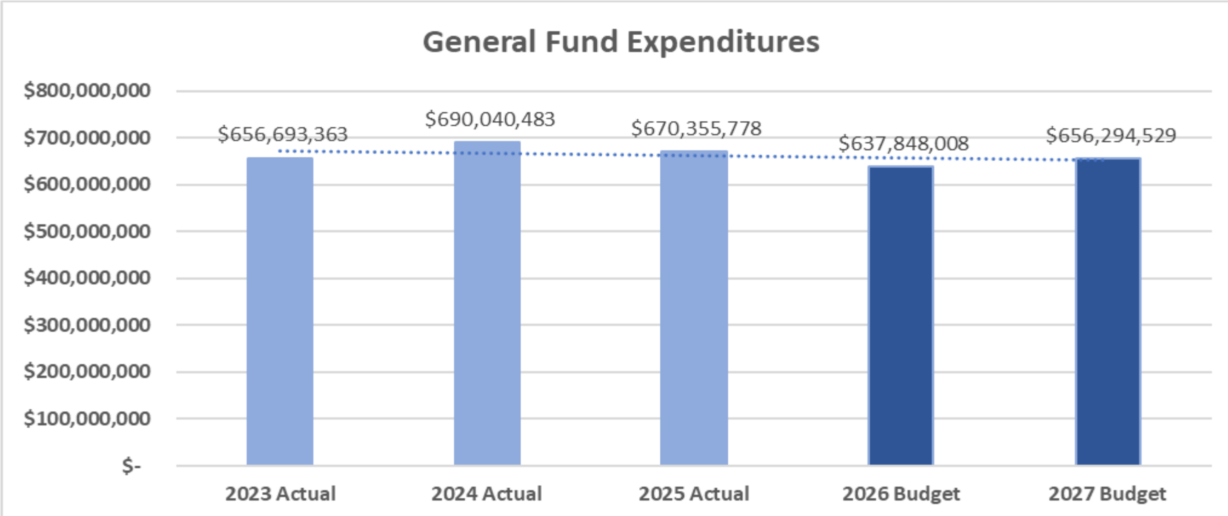
- $1.7 million combined cash transfer from the Road & Bridge and Sanitary Sewer Funds to repay the advance made from the General Fund for the purchase and renovation of the Harvard Road Garage
- $3.1 million transfer from the Garage Fund to repay the General Fund for 2024 and 2025 debt service payments on the 2016 Sales Tax Revenue Bonds issued for renovations at Huntington Park Garage
- $11.3 million in Bed Taxes
- $5 million loan repayment on the Lumen project
- $0.9 million transfer from Veterans Services Fund
- $1.7 million reimbursement from the Secretary of State
- $0.5 million from Juvenile Court's Title IV-E fund

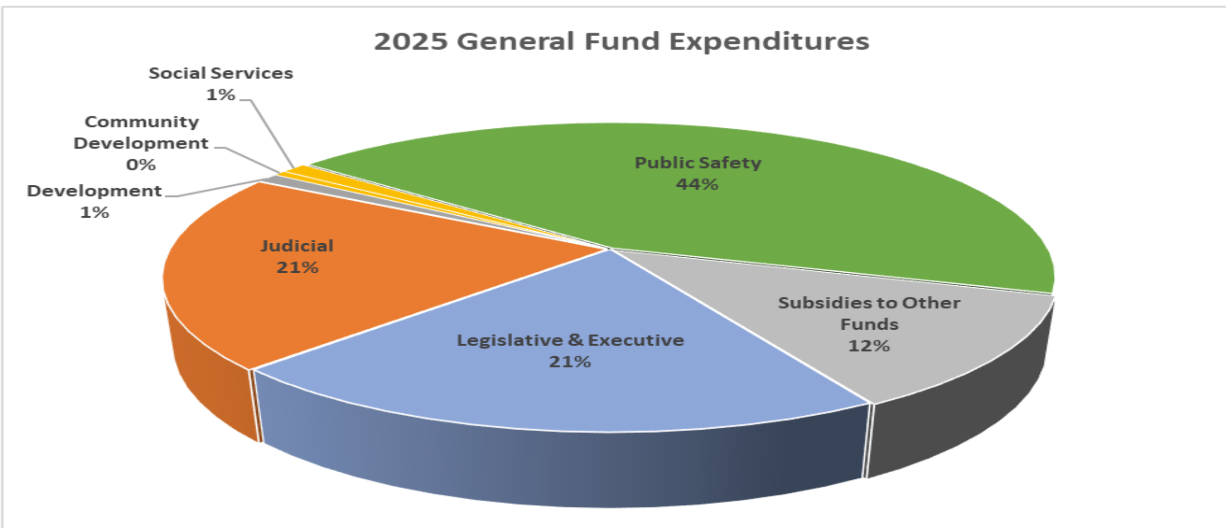



## Expenditure Discussion

**General Fund Operating Expenditures for 2025 totaled $670.4 million**, which is $50.5 million or 7% under the approved budget. Personnel Services expenditures totaled $387.8 million which is $10.3 or 2.6% million under budget, Other Expenses totaled $202.2 million which is $39.1 million or 16.2% under budget and **Subsidies to other funds totaled $80.4 million** which is $1.1 million or 1.4% under budget. At year-end there were encumbrance balances totaling $2.1 million that will carry into 2026 for purchase or liquidation. Since last year, carryover balance decreased by $10 million. Again, included in these expenditures are ARPA expenditures of $13.2 million.

| Expenditures/Subsidies | 2025 Budget | 2025 Actual | Budget Variance | % Variance |
|---|---|---|---|---|
| Personnel Services | $398,139,356 | $387,811,621 | $10,327,735 | 2.6% |
| Other Expenses | $241,220,871 | $202,170,413 | $39,050,459 | 16.2% |
| **Total Expenditures** | **$639,360,227** | **$589,982,033** | **$49,378,194** | **7.7%** |
| **Subsidies to Other Funds** | **$81,477,438** | **$80,373,745** | **$1,103,692** | **1.4%** |




The following departments experienced significant expenditure surpluses:

**Economic Development - $2.4 million surplus**
This surplus was in both Personnel and Professional Services. The $0.4 million surplus in Personnel Services resulted from transfers of eligible costs to grants. The remainder of the surplus was in Professional Services. Additional appropriations were added in 2025 but not needed.

**Fiscal Office – $20.9 million surplus**
The majority of this surplus was the remaining ARPA funding that was transferred to the General Fund. ARPA funding was underspent by $19.4 million in 2025 which will be rolled over to 2026.

**Information Technology – $1.2 million surplus**
This surplus resulted from the INFOR licensing contract. The existing Infor 10-year license contract ended in 2025 resulting in savings of $1.1 million.

**Law Department - $1.4 million surplus**
This surplus was in settlements. Two settlements were budgeted but not paid in 2025.

**Medical Examiner – $1.7 million surplus**
This surplus was in Personnel Services $0.7 million and Other Expenditures $1 million. The surplus in Personnel Services was due to overestimated Collective Bargaining Adjustments and salary increases and the surplus of $1 million in Other Expenditures was due to delays in contracted services *(necessary to complete building projects, security projects and video equipment upgrade projects)* and delays in making final toxicology payments.

**Public Works - $6.6 million surplus**
This surplus was in the County Hotel budget. The 2025 budget included $10 million for hotel room renovations but only $3 million was necessary (*$7 million was covered by the County Hotel operating account).*

**Sheriff – $2.9 million surplus**
This surplus was in several budget categories. Personnel Services ended with a $2.5 million surplus due to an increase in appropriations at year-end, transfer of eligible expenses to grants, and a slight decrease in staff. The remainder or $0.4 million of the surplus was in Professional Services *(including contractual and non-contractual services).*

**Common Pleas Court – $2.2 million surplus**
This surplus was in Personnel and Professional Services. Personnel Services ended with a $0.9 million surplus due to the transfer of eligible expenses to grants. The remainder of the surplus, or $1.3 million, was in Professional Services *(including assigned counsel and contractual services).*

**Juvenile Court – $1 million surplus**
This surplus was in several budget categories including Personnel and Professional Services. Personnel Services ended with a $0.3 million surplus due to effective management of overtime costs and a slight decrease in staffing. The remainder, or $0.7 million, of the surplus was due to a combination of the drop in average daily population *(160.4 in Quarter 3 of 2024 to 112.2 in Quarter 3 of 2025),* reduced assigned counsel and other operating expenses.

**Prosecutor – $1.3 million surplus**
This surplus was in several budget categories including Personnel Services, Professional Services and Controlled Costs. Approximately $0.8 million of this surplus was in Personnel Services *(effectively transferring Personal Services expenditures to eligible grants and a reduction in overall staffing).* The remainder, or $0.4 million, of the surplus was in Professional Services and Controlled Costs.

**Board of Elections – $3.3 million surplus**
This surplus was in several budget categories including Personnel Services and Lease expenses. During 2025, BOE received additional appropriation totaling $3.1 million to cover the May Special Election but spent only $0.9 million resulting in a surplus of $2.2 million. The remainder of the surplus, or $1 million, was due to the delayed relocation of BOE to the 1803 Superior location.

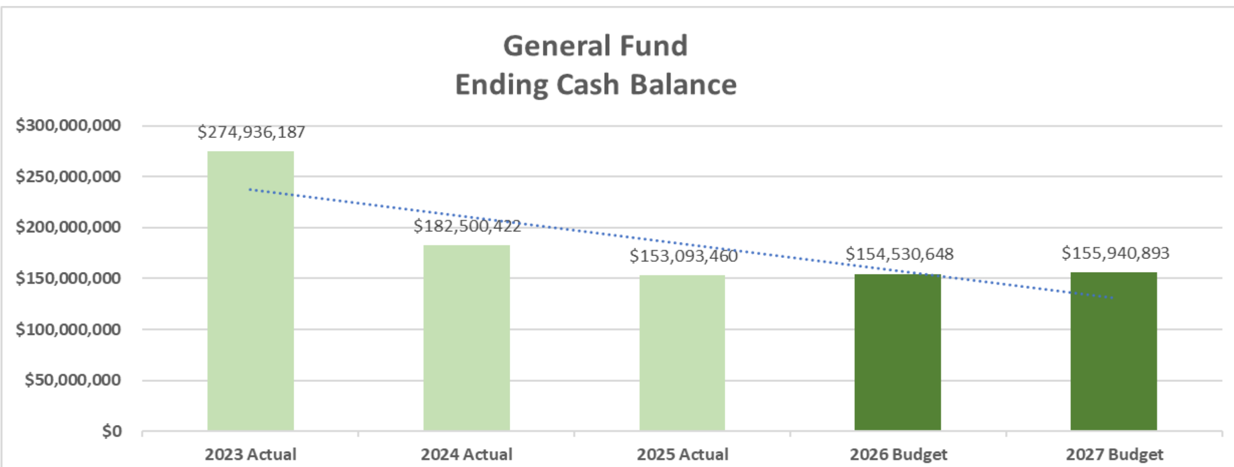
<u>**Subsidies to Other Funds**</u>
**The General Fund subsidies totaled $80.4 million,** which is $1.1 million or 1.4% under the approved budget. The major variances included:

- Centralized Custodial - $0.5 million surplus
- Cuyahoga Reg Info System - $0.2 million surplus
- Economic Development - $0.8 million surplus

<u>**Ending Cash Balance**</u>

**The 2025 ending cash balance in the General Operating Fund totaled $153.1 million**, which is $8 million more than the cash reserve requirement based on 2024 expenditures (Ordinance O2021-0010). Again, it is important to note that this ending cash balance includes $19.4 million in remaining American Rescue Plan Act funds.

| General Fund | 2025 Budget | 2025 Actual | Budget Variance |
|---|---|---|---|
| **Beginning Cash Balance** | **$182,499,133** | **$182,499,133** | **$0** |
| Operating Revenue | $636,251,432 | $640,950,105 | $4,698,673 |
| Operating Expenditures | $639,360,227 | $589,982,033 | $49,378,194 |
| Subsidies to Other Funds | $81,477,438 | $80,373,745 | $1,103,692 |
| **Ending Cash Balance** | **$97,912,900** | **$153,093,460** | **$55,180,559** |
| ***Cash Reserve Requirement*** | ***$145,044,130*** | ***$145,044,130*** | |




**Health and Human Services Levy Funds**

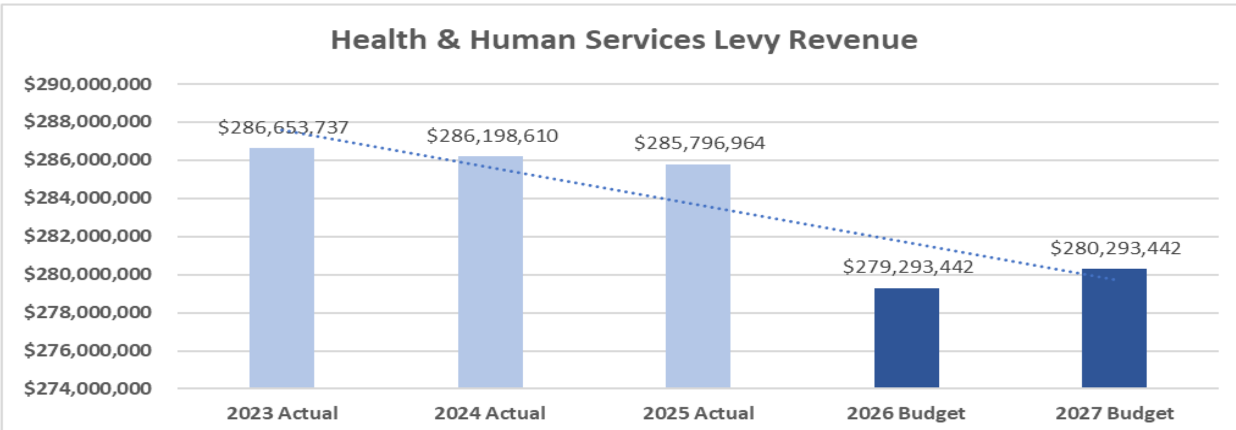
The County has two voted levies to support Health and Human Services (HHS): a 4.8 mill levy, last renewed in March 2024 for a period of eight years and a 3.9 mill levy, replaced and increased to a 4.7 mill levy in April 2020 for a period of eight years.

In 2025, the **Health and Human Services Levy Fund ended with an operating deficit totaling $19.1 million.** Revenue totaled $285.8 million while expenditures and subsidies totaled $304.9 million. The majority of the deficit was due to higher subsidies required by the various divisions of Children & Family Services *(increased costs for children in County Custody)* and Job & Family Services *(increased costs to hire additional case workers for the Call Center)*.

<u>**Revenue Discussion**</u>

This Fund generates revenue from two voted levies totaling 9.5 mills, as well as credits from the State of Ohio that offset the homeowner's cost of the levies. **HHS Levy Fund revenue totaled $285.8 million in 2025**: $136.4 million from the 4.8 mill levy and $145.9 million from the 4.7 mill levy. Other revenue totaling $3.5 million was also transferred back to the Health & Human Services Levy funds *($1 million from Workforce Development and $2.5 million from the Social Impact fund).*

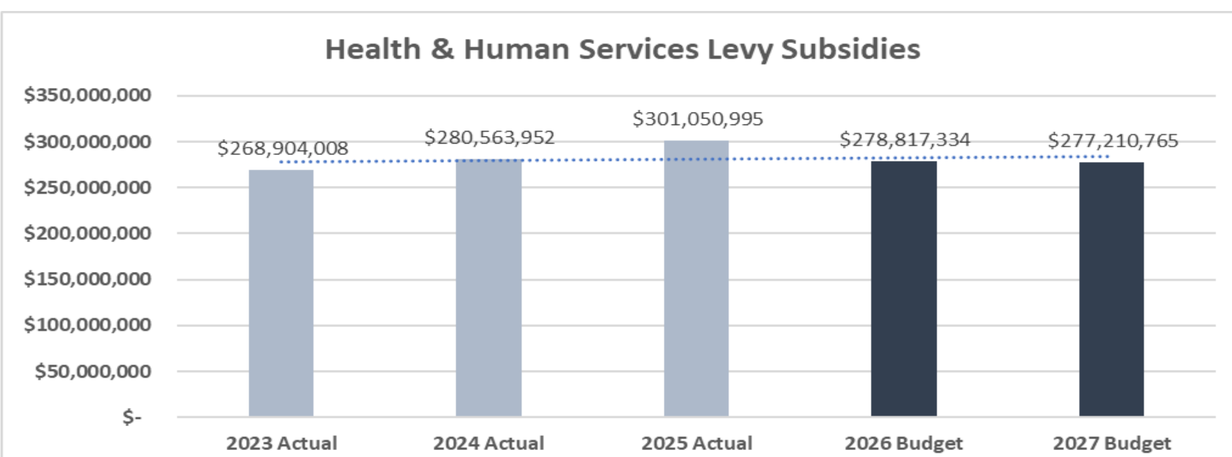
| Revenue | 2025 Budget | 2025 Actual | Budget Variance | % Variance |
|---|---|---|---|---|
| Intergovernmental | $16,065,670 | $15,042,112 | -$1,023,558 | -6.4% |
| Other Revenue | $0 | $3,503,306 | $3,503,306 | 100.0% |
| Property Taxes | $268,906,701 | $267,251,546 | -$1,655,155 | -0.6% |
| **Total** | **$284,972,371** | **$285,796,964** | **$824,593** | **0.3%** |




**Operating Expenditures/Subsidy Discussion**

**Subsidies for 2025 totaled $301.1 million** which is $13.8 million or 4.4% less than budget. This surplus is a combination of subsidies to both Juvenile Court and the various divisions of the Department of Health and Human Services funds.

| Operating Expenditures/Subsidies | 2025 Budget | 2025 Actual | Budget Variance | % Variance |
|---|---|---|---|---|
| Operating Expenditures | $4,165,004 | $3,843,197 | $321,807 | 7.7% |
| Subsidies to Other Funds | $314,805,424 | $301,050,995 | $13,754,429 | 4.4% |
| **Total Expenditures/Subsidies** | **$318,970,428** | **$304,894,192** | **$14,076,236** | **4.4%** |



The following departments experienced significant expenditure/subsidy variances:

**Juvenile Court – $2.7 million surplus**
This surplus was in Personnel and Professional Services. The surplus in Personnel Services was due to the transfer of eligible expenses to the RECLAIM grant. The surplus in Professional Services was due to underspending on residential treatment services.

**HHS – Job & Family Services (CJFS) - $4.9 million surplus**
This surplus was primarily in professional services. Most of the surplus was due to underspending in TANF *(including PRC relief orders and emergency assistance)* and Medicaid *(Non-Emergency Transportation)* contractual spending.

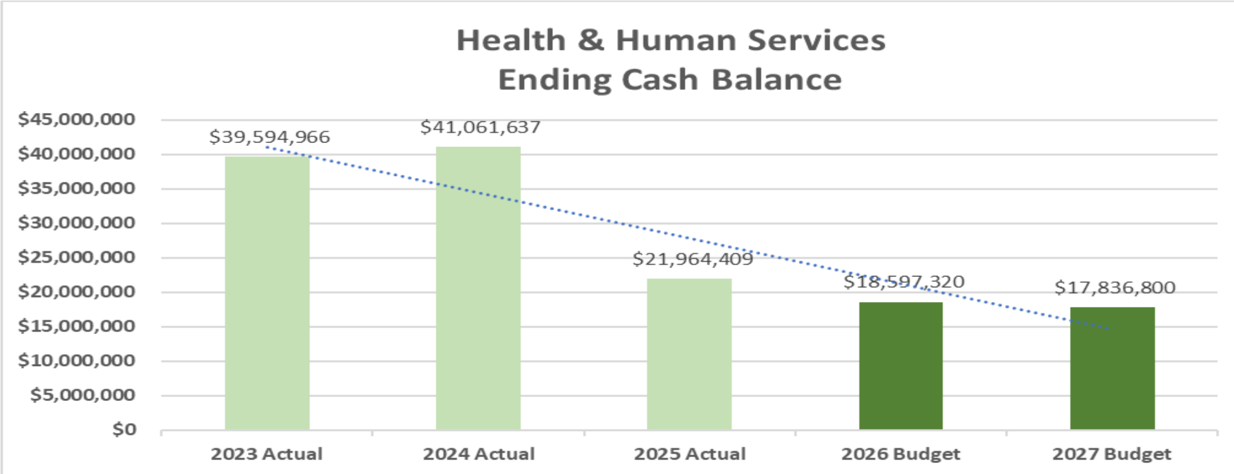
**HHS – Family & Children First Council (FCFC) - $1.2 million surplus**
This surplus was in Professional Services, primarily underspending on services such as CTAG, Applewood *(Crisis Bed)* and Suicide prevention.

**HHS – Homeless Services - $1.6 million surplus**
This surplus was in Professional and Controlled Services. The surplus in Professional Services was due to underspending on shelter and mental health services and rehousing program assistance. The surplus in Controlled Services was due to the Office of Homeless Services' move from Courthouse Square to William Pat Day.

**HHS – Re-Entry - $1.6 million surplus**
This surplus was in Professional Services, primarily underspending on services such as Cuyahoga Public Library *(Aspire GED Program)*, Oriana House *(North Star Neighborhood Reentry Center)*, Cleveland State University and Case Western Reserve *(Law Clinics)*, Relink *(Going Home to Stay Resource Guides)*.

<u>Ending Cash Balance</u>
**The year-end cash balance in the Health and Human Services Levy Funds totaled $22 million**, which is $6.5 million less than the cash reserve requirement based on 2024 expenditures (Ordinance O2021-0010).

| HHS Levy Fund | 2025 Budget | 2025 Actual | Budget Variance |
|---|---|---|---|
| **Beginning Cash Balance** | **$41,061,637** | **$41,061,637** | **$0** |
| Operating Revenue | $284,972,371 | $285,796,964 | $824,593 |
| Operating Expenditures | $4,165,004 | $3,843,197 | $321,807 |
| Subsidies to Other Funds | $314,805,424 | $301,050,995 | $13,754,429 |
| **Ending Cash Balance** | **$7,063,580** | **$21,964,409** | **$14,900,829** |
| ***Cash Reserve Requirement*** | ***$28,473,194*** | ***$28,473,194*** | ***$0*** |



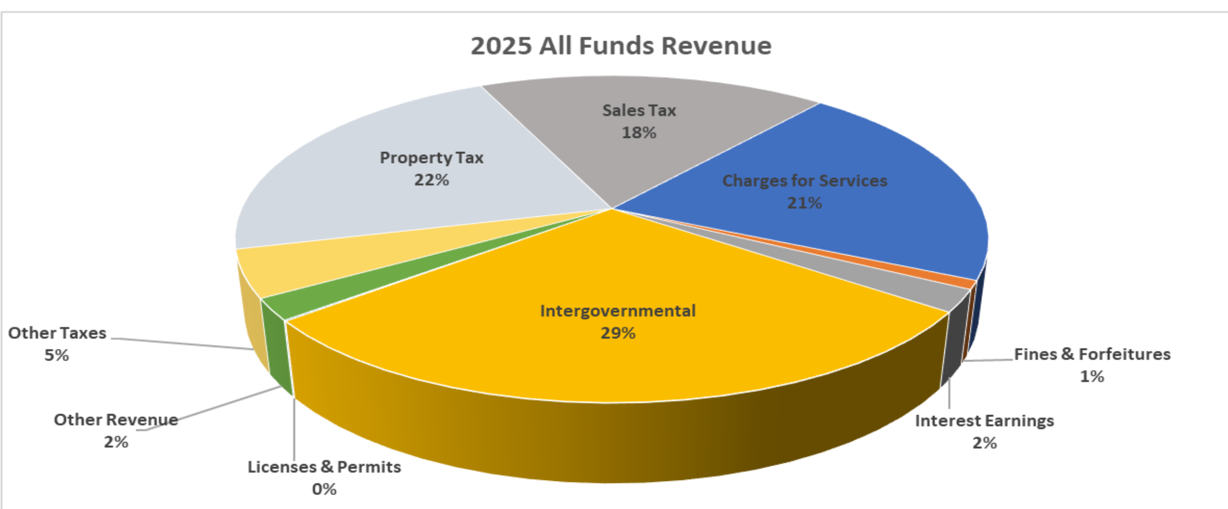

**All Funds**

The All Funds budget captures the financial activity of the County's General Fund, HHS Levy Funds, and the special revenue funds, including grants and capital projects. Special Revenue Funds are restricted in use and some of have Code requirements on minimum cash balances. Compliance to the law for the special revenue funds is monitored by the agencies that manage the funds, as well as the County Fiscal Office.

| All Funds | 2025 Budget | 2025 Actual | Budget Variance |
|---|---|---|---|
| **Beginning Cash Balance** | **$921,667,798** | **$921,667,798** | **$0** |
| Total Operating Revenue | $1,904,867,470 | $1,913,818,198 | $8,950,728 |
| Total Operating Expenditures | $2,245,729,126 | $2,039,029,197 | $206,699,929 |
| **Ending Cash Balance** | **$580,806,141** | **$796,456,799** | **$215,650,658** |

<u>**Revenue Discussion**</u>

**All Funds revenue totaled $1.914 billion in 2025**, which was $9 million or 0.5% more than budget.

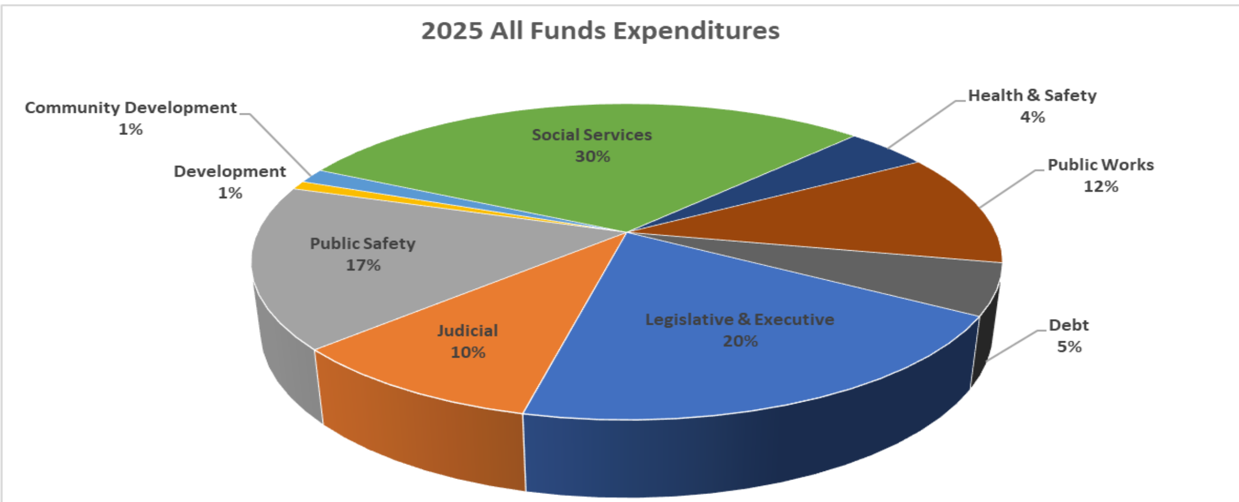



The following departments/funds had significant revenue variances:

**<u>General Fund:</u>**
**General Fund Zones – $4.7 million surplus**
Please see Revenue Discussion on pages 3-7.

**<u>Special Revenue Funds:</u>**
**HHS Levy Zones – $0.8 million surplus**
Please see Revenue Discussion on pages 10-11.

**All Funds expenditures totaled $2.039 billion in 2025** which is $206.7 million or 9.2% less than budget. At year-end, there were encumbrance balances of approximately $12 million that will be carried into 2026 for purchase or liquidation. Since last year, this carryover balance decreased by $45 million.




The following are the departments/funds with significant expenditure surpluses:

**<u>General Fund:</u>**
**General Fund Zones - $50.4 million surplus**
Please see General Fund Expenditure Discussion on pages 7-10.

**<u>Special Revenue Funds:</u>**
**Health and Human Services Levy Zones - $14.1 million surplus**
Please see Health and Human Services Levy Fund Expenditure Discussion on pages 11-12.

**Executive – 16.9 million surplus**
The Opioid Mitigation Fund accounted for the majority of this surplus. In 2025, this fund was budgeted $12.1 million in appropriations but spent only $9.8 million. In November, an additional $14.5 million in appropriation was approved resulting in a surplus this surplus of $16.8 million.

**Fiscal Office - $30.6 million surplus**
This surplus was in three special revenue funds. The Debt Service fund ended with a $13.9 million surplus 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).* The Real Estate Assessment fund ended 2025 with a surplus of $1 million

in contractual spending. Additionally, the Fiscal Office ended 2025 with a surplus of $15.7 million in Excise Tax distributions *(County is required to budget full excise taxes but Cuyahoga Arts and Culture receive $13.3 million).*

**Health and Human Services – $15.7 million surplus**
The Department of Health and Human Services administers Income Maintenance programs *(ie: Child Care, Medicaid, SNAP, TANF),* Social Service programs *(ie: Adult Protective Services, Title XX, Title IV-E Child Welfare)* and the Child Support Enforcement program *(Title IV-D)* for the County. Each division ended 2025 with a surplus: HHS-DCFS $3.1 million, HHS-CSEA $0.7 million, HHS-Administration $1.6 million, HHS-IIC $0.6 million, HHS-JFS $2.2 million, HHS-FCFC $1.6 million, HHS-Homeless $2.5 million, HHS-Re-Entry $1.2 million, HHS-DSAS $1.9 million. By budget account, the larger surpluses were in Personnel Services $1.8 million, Contracts $7 million and Client Services $4.2 million. The remainder of the surplus was in grants that will carry forward to 2026.

**Housing - $14.9 million surplus**
This large surplus is due to multi-year Housing grant funded programs *(including housing demolition and rehabilitation, lead remediation, down payment assistance and CDGS grant funded programs).* This surplus of $14.9 million will be spent in future years.

**Human Resources $11 million surplus**
The surplus was in both Health Insurance and Workers' Compensation funds. The Health Insurance fund ended with a surplus of $8.7 million in Professional Services. In 2025, $13.9 million in appropriations were added based on the Oswald's projections but not all were needed. The Workers' Compensation fund ended with a $2.7 million surplus due to lower-than-expected premiums.

**Public Works/Road & Bridge Zone – $9.7 million surplus**
Public Works funds Road & Bridge projects through a combination of local Road & Bridge funds (including $5 License Tax Fund, $7.50 License Tax Capital Improvement Fund and the additional $5 Capital Improvement fund), ODOT funds, and OPWC funds. As 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 and the budget generally has a large surplus because projects tend to take multiple years to complete.

**Public Works/Sanitary Sewer Zone – $7.4 million surplus**
The Sanitary Engineer pays expenses for multiple sanitary sewer districts out of its Sanitary Sewer operating account and then receives reimbursements/revenues from municipalities at the end of the year. This budget surplus was due to several factors including timing of sanitary projects, reimbursements, contingencies and emergency repairs.

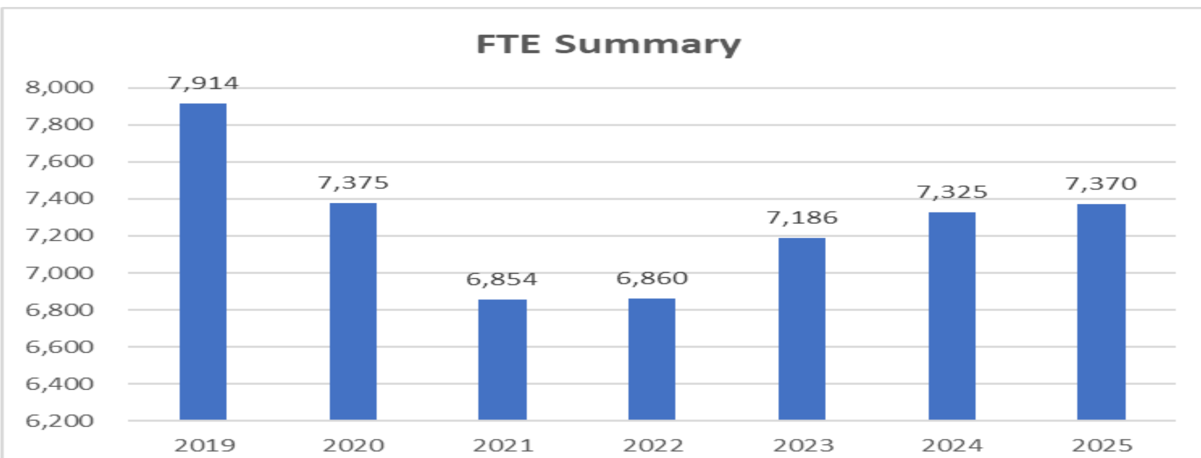
**Common Pleas – $21.7 million surplus**
The majority, or $17.9 million of this surplus, was due to multi-year grants that were fully appropriated but incurred minimal expenses. Most of the grant expenses will occur in 2026 and 2027. The remainder was in Special Revenue funds *(such as Computerization/Special Projects/Probation Supervision)* that were appropriated but not fully spent.

**Juvenile Court - $12.4 million surplus**
This surplus was in both grant and capital spending. In 2025, several multi-year RECLAIM grants totaling more than $4 million were fully appropriated but incurred minimal expenses. Most of these grant expenses will now occur in 2026 and 2027. Additionally, $6 million remained in unspent Capital appropriations for the Court's case management and security systems.

**ADAMHS Board – $5.7 million surplus**
The surplus was in several budget categories including Personnel, Professional and Client Services. Reported surpluses include $0.7 million in Personnel Services due to transition in leadership and $5 million in Other Expenditures from Lease obligations *(due to relinquished space)* and Client Services *(due to a delay in the Behavioral Health Crisis Center project).*

**Ending Cash Balance**
**The year-end cash balance on an All Funds basis was $796.5 million.** There is no statutory requirement related to the cash balance on an All Funds basis.

**Workforce:**
The following charts summarize the staffing levels in the County for the last several years.



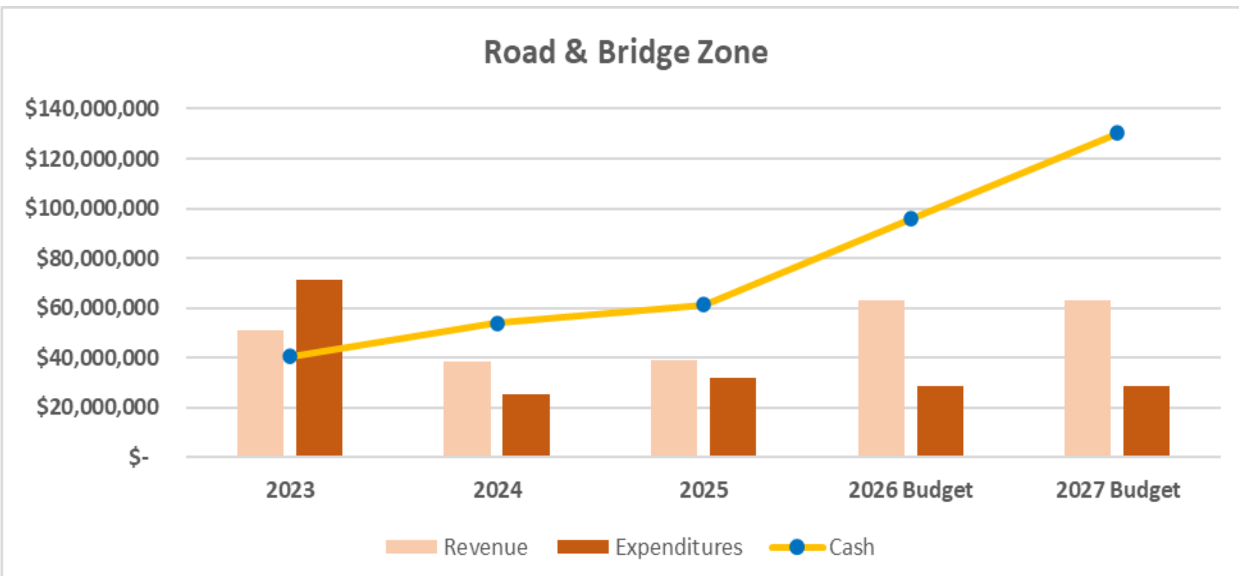

From 2024 to 2025, the County added a total of 45 staff to the payroll. The most significant changes occurred in the following departments:

| Department | 2024 Staff | 2025 Staff | 2024-2025 Change | % Change |
|---|---|---|---|---|
| Fiscal Office | 346 | 341 | -5 | -1.5% |
| Health & Human Services | 2,028 | 2,062 | 34 | 1.7% |
| Human Resources | 55 | 66 | 11 | 20.0% |
| Public Works | 622 | 638 | 16 | 2.6% |
| Juvenile Court | 509 | 525 | 16 | 3.1% |
| Board of Developmental Disabilities | 570 | 552 | -18 | -3.2% |
| Public Defender | 162 | 155 | -7 | -4.3% |

A schedule detailing staffing levels by department from 2019 to 2025 is included on page 41.

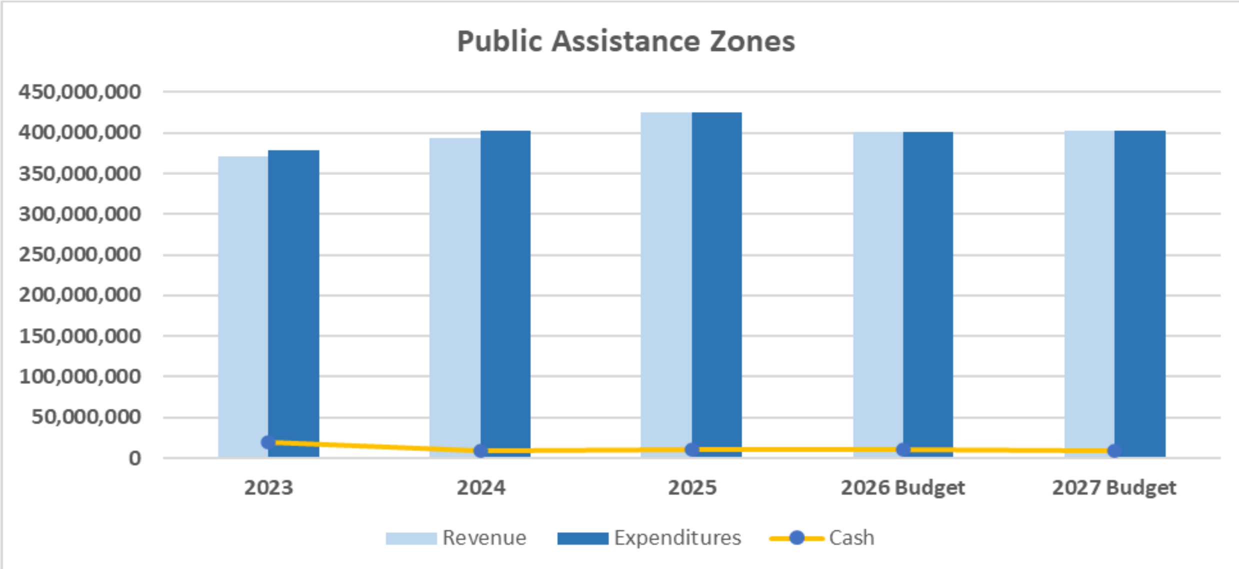
**Special Revenue Funds:**
**Road & Bridge (2270)**

The Road & Bridge fund includes revenue generated from motor vehicle registration taxes and gasoline tax. The motor vehicle tax includes $5 and $7.50 fees and effective January 2019, also includes an additional $5 fee authorized by H.B. 26 and County Ordinance O2017-0003. Public Works use these funds along with Ohio Department of Transportation, Ohio Public Works Commission and local municipal contributions to fund projects. The capital projects funded by the Road & Bridge fund (2270) are reported separately in the Road & Bridge Capital Projects fund (4605). In 2025, thirty-three capital projects were initiated in the Road & Bridge Capital Projects Fund with actual expenses totaling $52.7 million. *A schedule detailing Road & Bridge CIPs is provided on page 45.* These figures do not include costs associated with the Local Resurfacing Program or the Pavement Management Program. Total revenues and expenses for the Road & Bridge fund (2270) for 2025 were $39.2 million and $32 million respectively. At year end, **the cash balance in the Road & Bridge fund totaled $61.2 million.**

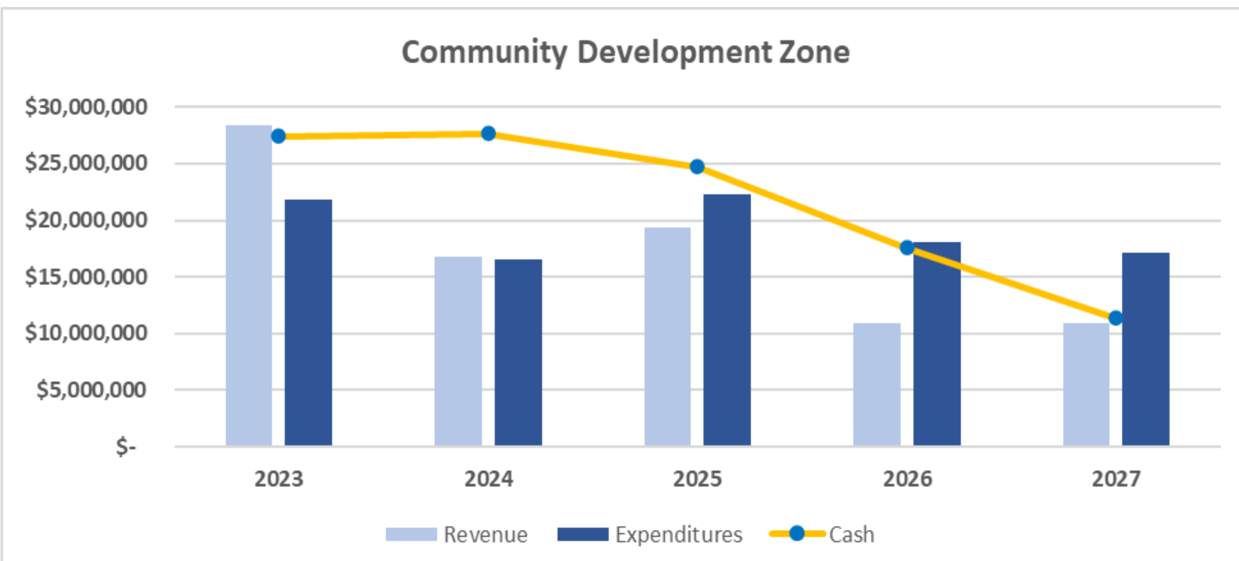



**Public Assistance Funds (2215, 2245, 2260)**

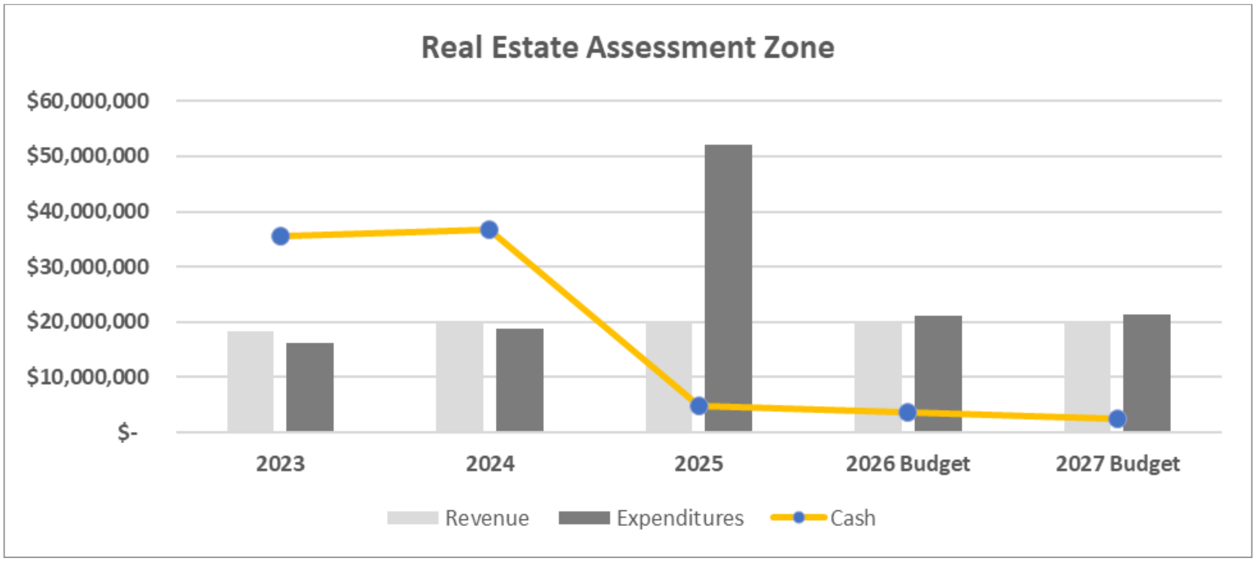
Public Assistance Funds include Childrens Services, Child Support Enforcement and Human Services funds. These funds include revenue from the federal, state and county Health & Human Services Levy that are used to administer Child Support, Income Maintenance and Social Service programs that include Title IV-D (CSEA), Title IV-E (Child Welfare) and Child Care, Medicaid, Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF). **The 2025 ending cash balance in the combined Public Assistance Funds totaled $10.3 million**. *This balance can be used to offset the $6.5 million shortfall necessary to meet the 2025 cash reserve requirement in the Health & Human Services Levy Fund.*



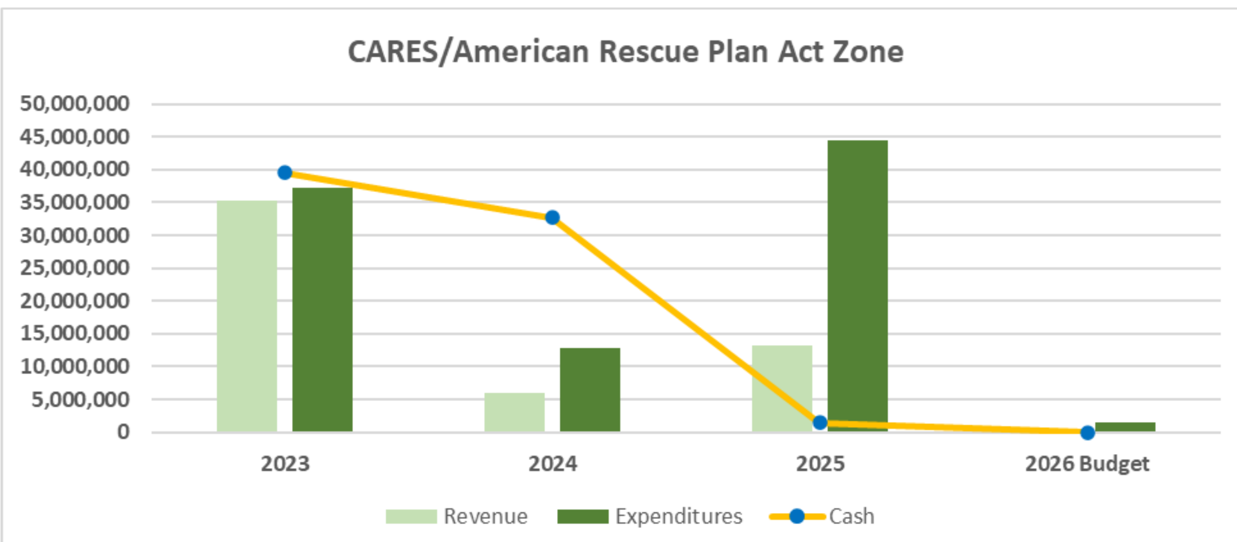

**Community Development (2220)**
The Community Development fund consists of Economic Development, Property Demolition and Economic Brownfield Revolving Loan funds. Total revenues and expenses for 2025 totaled $19.4 million and $22.3 million respectively and **the ending cash balance was $24.7 million.**



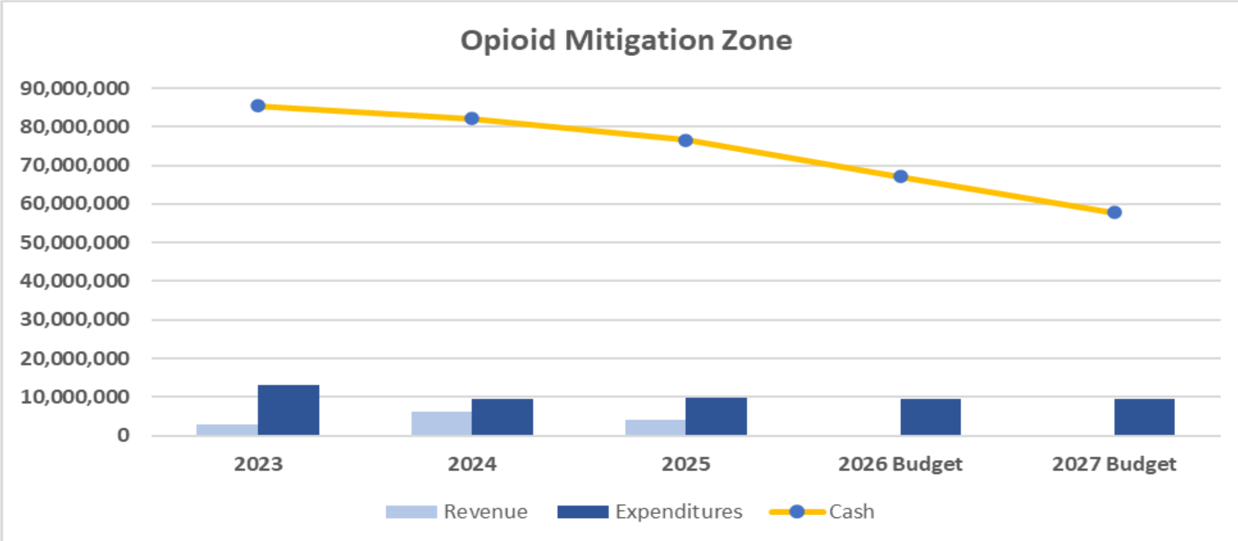

**Real Estate Assessment (2305)**
The Real Estate Assessment Fund generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. Total revenues and expenses for 2025 totaled $20.1 million and $52.1 million respectively. At year-end, **the cash balance in the Real Estate Assessment fund was $4.7 million.**




**COVID-19 CARES Act/American Rescue Plan Act Fund (2350)**
The County received $215.5 million in Coronavirus Aid, Relief and Economic Security Act (CARES) funding $36.6 million in Consolidated Appropriations Act (special emergency rental assistance program), $239.9 million in American Rescue Plan Act (ARPA) funding and $85 million in Emergency Rental Assistance funding. The County spent the CARES Act funds on eligible expenditures, transferred the American Rescue Plan Act funds to the General Fund to offset lost revenue and spent $45.5 million of the Emergency Rental Assistance funds. As of 2025, **the ending cash balance in the fund was $1.4 million.**



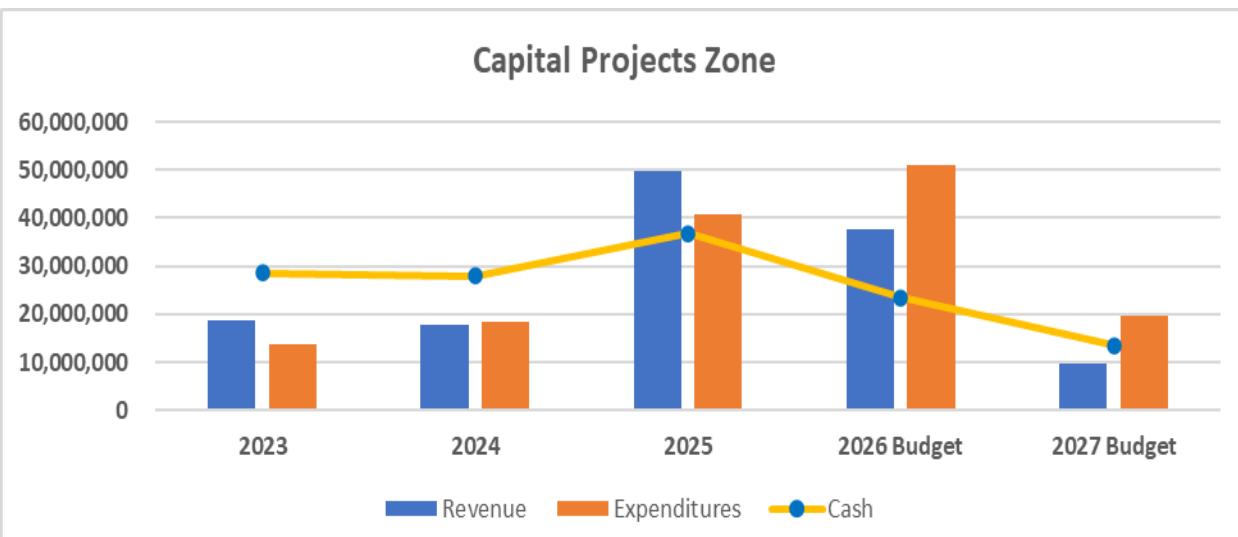

**Opioid Mitigation Fund (2345)**
The Opioid Mitigation fund captures the activity associated with the opioid litigation settlements dollars that Cuyahoga County received from 2019 to 2025. At year end, **the ending cash balance in the fund was $76.5 million**.




**Capital Fund:**

**Capital Projects Fund (4600)**

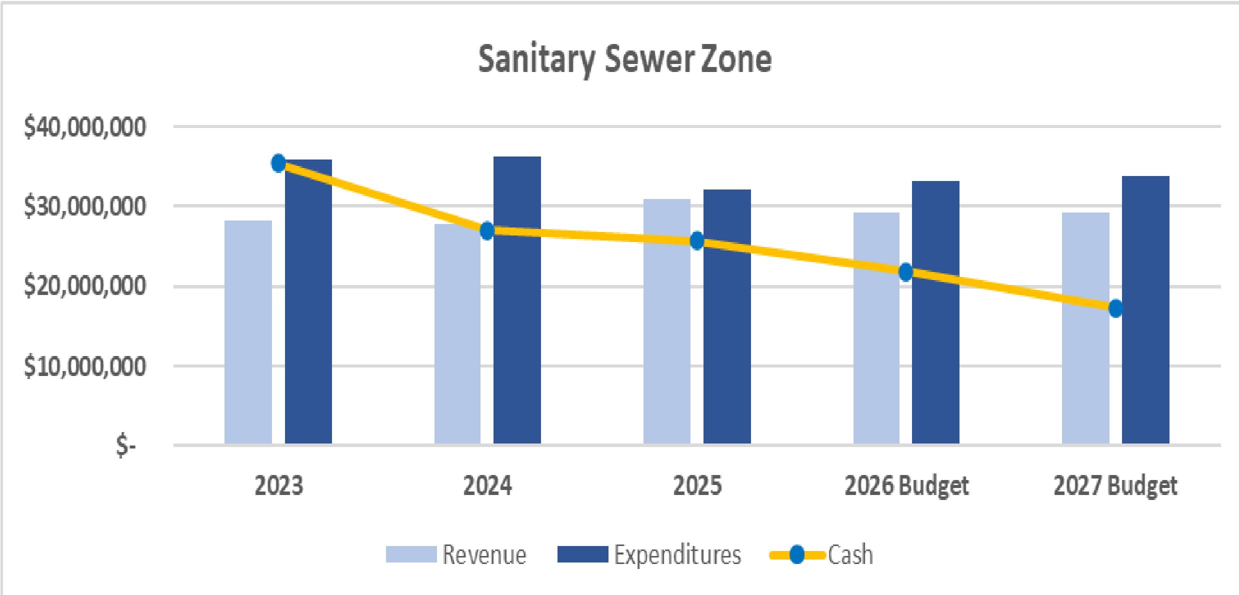
In 2025, the County maintained capital projects for the Department of IT, Juvenile Court, and Public Works. The overall majority of the projects were with Public Works (twenty new projects were added in 2025 with actual expenses totaling $15.5 million and thirty-seven previously approved projects *(2024 and prior)* with expenses totaling $21.6 million). *A schedule detailing CIPs is provided on pages 42-43.* Information Technology had 12 projects with actual expenses of $2.6 million. *A schedule detailing Information Technology CIPs is provided on page 44.* Juvenile Court had one project with actual expenses totaling $1.1 million. Total revenue *(including subsidy from the General Fund)* totaled $49.6 million while corresponding expenditures totaled $40.8 million leaving an **ending cash balance in the Capital Projects Fund of $36.8 million.**



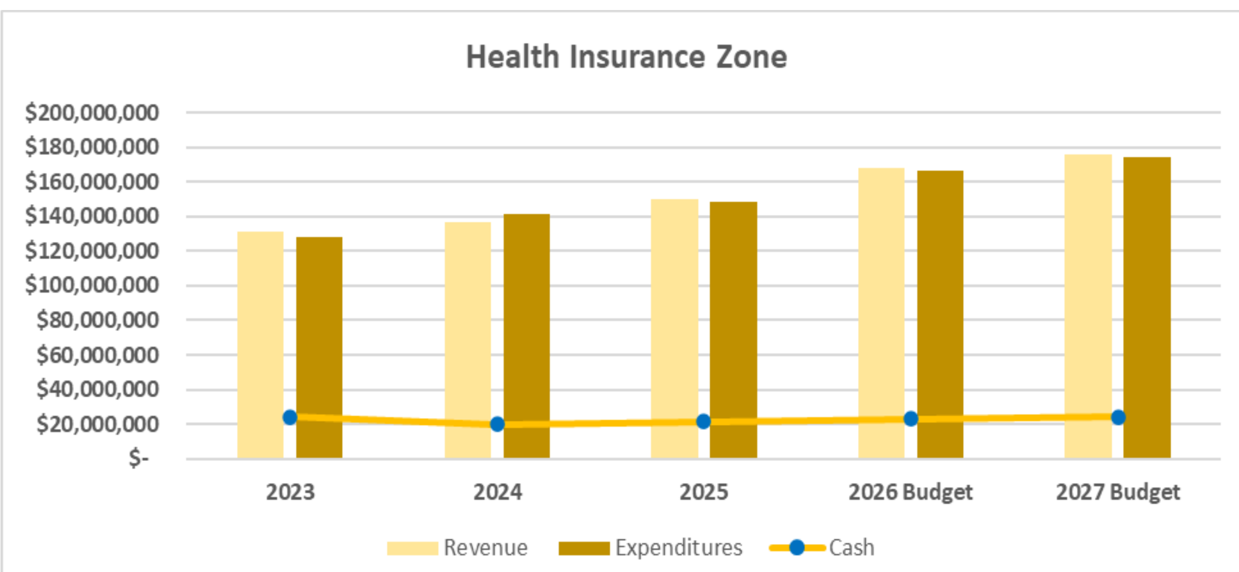

**Enterprise Fund:**

**Sanitary Sewer Fund (5715)**

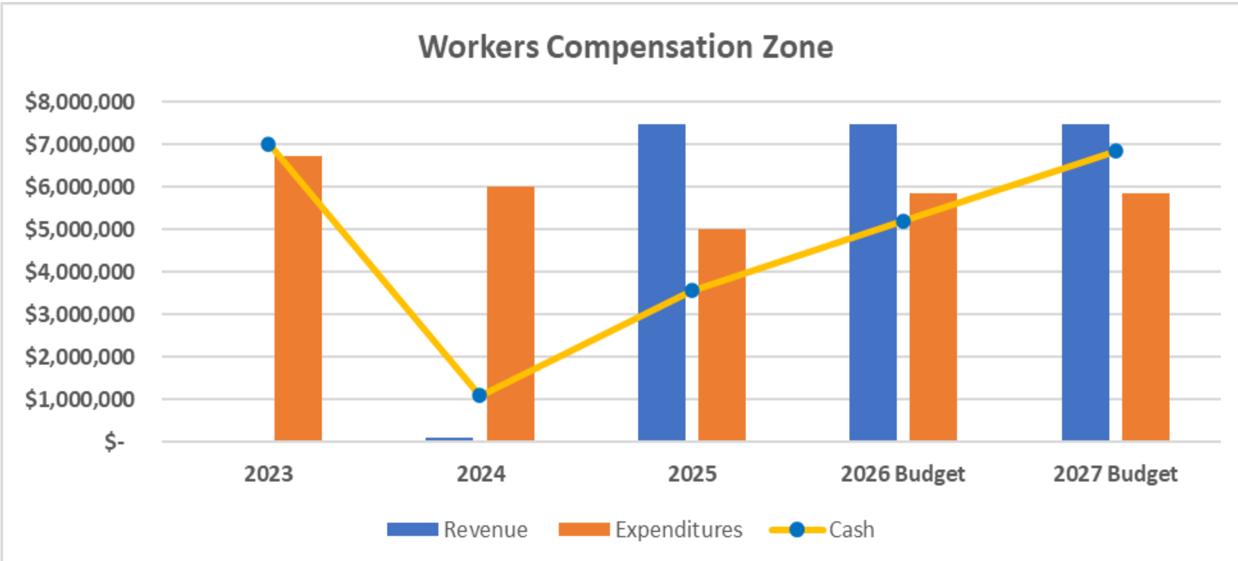
The Sanitary Sewer Fund provides funding for sanitary sewer maintenance as well as capital repairs to approximately 41 communities in Cuyahoga County. Funding for maintenance and repairs is provided through either a direct bill to the community or for most of the communities' sewer maintenance fees paid by the residents through the tax duplicate. A total of 1,270,503 feet or 241 miles were jetted in 2025 with expenses totaling $4.2 million. Total revenues and expenses for 2025 were $30.8 million and $32.1million respectively. At year-end, the **cash balance in the Sanitary Sewer Fund was $25.7 million.**




**Internal Service Funds:**
**Health Insurance Fund (6765)**
This fund captures the activity associated with the County's health insurance program. This includes employer and employee contributions for premiums, HR Deferrals, the Board of Developmental Disabilities Self Insurance and Regional Self Insurance. Total revenue and expenses for 2025 were $149.9 million and $148.2 million respectively. At year-end, the **cash balance totaled $21.7 million.** This cash balance meets the required minimum reserve.

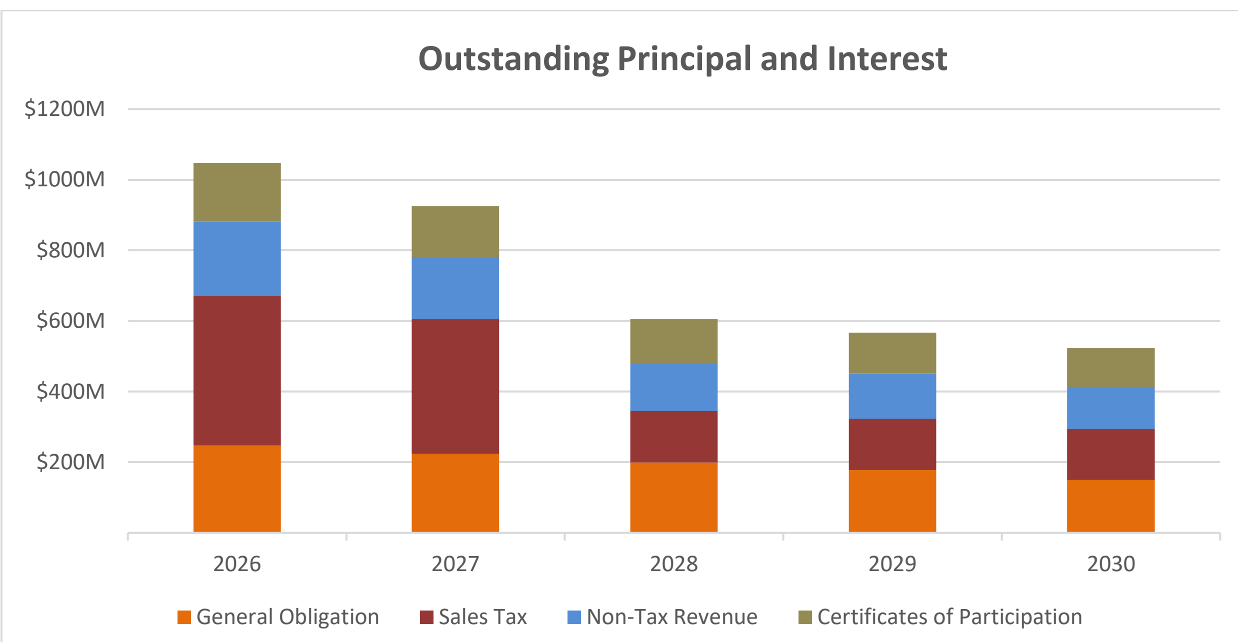


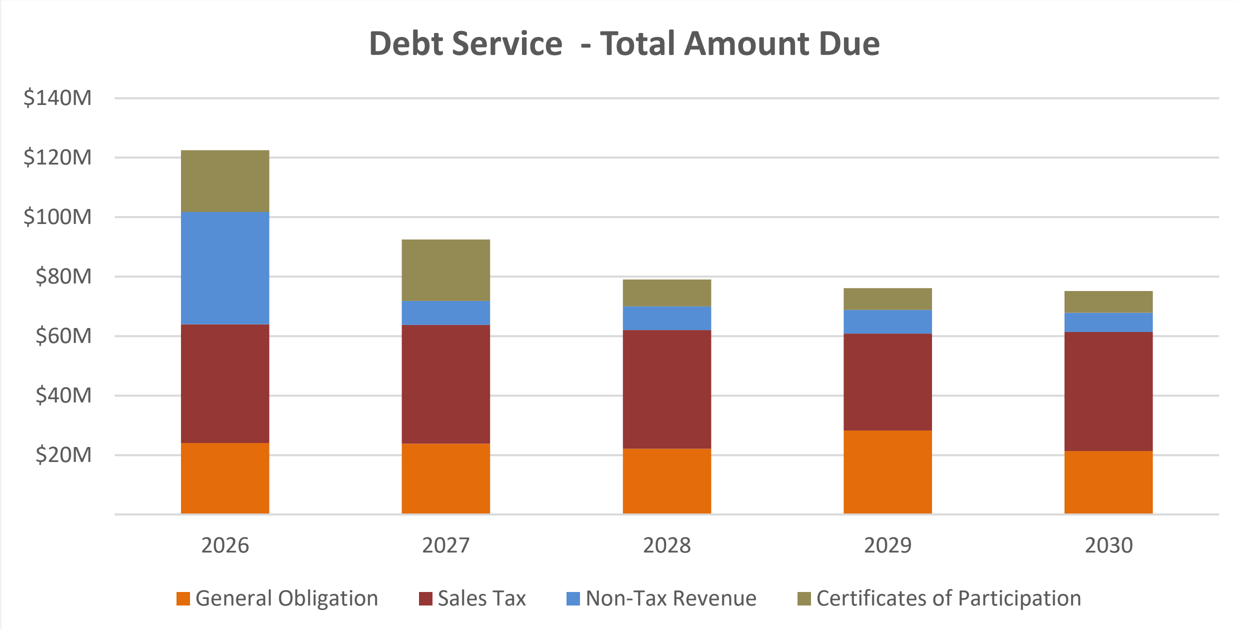
**Workers' Compensation Fund (6770)**
This fund captures the Bureau of Workers' compensation premium and claims costs of the County's Workers' Compensation program. Generally, revenue derives from charges to departmental budgets based on a combination of claims costs and risk. For 2025, total revenues and expenditures totaled $7.5 million and $5 million respectively. At year-end, the **cash balance in the Workers' Compensation fund totaled $3.6 million.**




**Cuyahoga County Outstanding Debt**

As of January 1, 2026, Cuyahoga County has twenty-five outstanding debt issues comprising $1 billion in principal and interest due over the next twenty-seven years. Issued debt is categorized into four areas, General Obligation, Sales Tax Revenue, Non-Tax Revenue, and Certificates of Participation.






**General Obligation Debt**

The County has five outstanding General Obligation Bond issues with $248 million in outstanding principal and interest as of January 1, 2026. Bonds were issued for a variety of capital repairs and upgrades at County facilities and also to refund previous debt for savings and consolidation. General obligation bonds are primarily funded with inside property tax millage, currently set at 0.35 mills.

**<u>Various Purpose General Obligation Series Bonds 2009B - $86,695,000</u>**

Outstanding Principal and Interest

**2026**: $102,583,403
**2027**: $90,408,190

Maturity – December 1, 2034

Annual Debt Service Payment and Sources

**2026**: $12,175,212
**2027**: $12,007,763

Bonds were issued for County facilities, including $29.6 million for improvements to the jail and $56.4 million to County offices. The 2009B bonds were designated Build America Bonds and Recovery Zone Bonds. With that designation, the issued bonds receive interest payment subsidies from the United States Department of the Treasury. The interest subsidy is equal to 35% of interest paid on $43,970,000 in Build America Bonds, and 45% of the interest paid on $42,725,000 in Recovery Zone Economic Development Bonds. The interest subsidy is subject to annual sequestration by Congress as part of the Federal Government Budget. PAYGO provisions have the possibility to impact or remove the subsidy payments as part of the Federal budget process and are no longer guaranteed.

**General Obligation Capital Improvement Refunding Bonds Series 2019A – $39,500,000**

Outstanding Principal and Interest

**2026**: $44,513,250
**2027**: $42,756,250

Maturity – December 1, 2035

Annual Debt Service Payment and Sources

**2026**: $1,756,950 (Cigarette and alcohol excise tax revenue)
**2027**: $1,754,750 (Cigarette and alcohol excise tax revenue)

Bonds were issued to provide new capital funds for repairs and upgrades to the Gateway Arena, known as the Rocket Arena. Bonds are paid with excise tax revenues with the General Fund being a guarantee. Cigarette and Alcohol excise tax revenue has been in marginal decline but do not impact debt service and are not expected to for the lifetime of the bonds.

**General Obligation Capital Improvement and New Money Bonds Series 2019B – $37,100,000**

Outstanding Principal and Interest

**2026**: $9,945,601
**2027**: $4,958,946

Maturity – December 1, 2027

Annual Debt Service Payment and Sources

**2026**: $4,896,655 (Cigarette and alcohol excise tax revenue)
**2027**: $4,958,946 (Cigarette and alcohol excise tax revenue)

Bonds were issued to refund outstanding Cigarette and Alcohol Excise Tax Bonds Series 2015. Bonds are paid with excise tax revenues with the General Fund being a guaranteed reserve. Cigarette and Alcohol excise tax have been in marginal decline but do not impact debt service and are not expected to for the lifetime of the bonds.

**General Obligation Refunding Bonds Series 2020A - $56,345,000**

Outstanding Principal and Interest

**2026**: $39,674,350
**2027**: $36,363,950

Maturity – December 1, 2037

Annual Debt Service Payment and Sources

**2026**: $3,310,400
**2027**: $3,310,200

Bonds were issued to refund General Obligation Capital Improvement Series 2012A. Refunded bonds were originally issued for new projects and to refund at lower cost outstanding consolidated General Obligation Bonds Series 2004. New projects included renovating and furnishing County facilities, renovating the County Jail, and communications equipment for the Sheriff's Department. In addition to those projects, $880,000 was issued for installing wind turbines at the County Fairgrounds, and $847,000 to resurfacing and improving the County Airport runway and taxiways. Refunded bonds include General Obligation Tax-Exempt Series 2004A originally issued for improvements to County buildings offices, and Series 2004B, renovations at the County Jail, Series 2004D-G originally issued for County sewer and waterline improvements to Orange Village, Olmsted Township, and Chagrin Falls Township. In addition, Highland Hills Community Center Bonds were refunded by the 2012A Series issuance. Sewer property tax special assessments and the Village of Highland Hills pay debt service to compensate their respective refunded bonds.

**General Obligation Refunding Bonds Series 2020B - $52,720,000**

Outstanding Principal and Interest
- **2026**: $51,047,830
- **2027**: $49,210,741

Maturity – December 1, 2035

Annual Debt Service Payment and Sources
- **2026**: $1,837,079
- **2027**: $1,836,471

Bonds were issued to refund General Obligation Bonds Refunding Bonds Series 2012B originally issued for County buildings and facilities. No external revenues apply and all obligations are funded though inside millage.

**Sales Tax Revenue Debt**

The County has eight outstanding Sales Tax Revenue Bond issues with $421 million in outstanding principal and interest as of January 1, 2026. Bonds were issued for various purposes including capital needs at County facilities, Countywide enterprise resource planning system, renovations at the County owned Huntington Park Garage, and renovation of Gateway Arena and Ballpark sports facilities. In January of 2022 the County issued $190 million in additional bonds for the improvement and renovation of the Gateway Ballpark facility.

**Various Purpose Sales Tax Revenue Bonds Series 2014 – $137,890,000**

Outstanding Principal and Interest
- **2026**: $83,039,063
- **2027**: $74,321,119

Maturity – December 1, 2038

Annual Debt Service Payment and Sources
**2026**: $8,717,944
**2027**: $8,717,944

Bonds were issued to reimburse and pay for capital upgrades at County buildings and offices, in addition to refunding outstanding General Obligation bonds. The refunded bonds include $36.2 million in General Obligation Bonds Series 2009A maturing after 2019, and $2.7 million for General Obligation Sewer Bonds Series 2000 and Series 2005. Sewer bonds were issued for improvements in the Village of Orange and Olmsted Township, special assessments levied on the improved parcels pays debt service on the refunded portion.

**Sales Tax Revenue Bonds Series 2015 (Public Square) – $9,180,000**

Outstanding Principal and Interest
**2026**: $6,062,638
**2027**: $5,307,056

Maturity – December 1, 2033

Annual Debt Service Payment and Sources
**2026**: $755,581 (Tax increment financing)
**2027**: $758,181 (Tax increment financing)

Bonds were issued for improvements to Public Square in downtown Cleveland and to refund Port Authority Bonds Series 2010A. Debt service is paid by tax increment financing on the Higbee Building which houses the JACK Casino. With the Port Authority Bond refunding, current account balances were transferred to the Public Improvement Fund to finance future capital repairs and upgrades at Public Square at the request of the City of Cleveland.

**Sales Tax Revenue Bonds Series 2016 (Downtown Garage) – $21,030,000**

Outstanding Principal and Interest
**2026**: $18,143,425
**2027**: $16,627,400

Maturity – January 1, 2037

Annual Debt Service Payment and Sources
**2024**: $1,515,938 (Garage revenues)
**2025**: $1,514,800 (Garage revenues)

Bonds were issued to renovate the County-owned and operated Huntington Park Garage. The County Treasurer purchased the bonds and are included in the investment portfolio. Debt service is withheld from sales tax revenues which is reimbursed to the General Fund with garage revenues.

**Sales Tax Revenue Bonds Series 2017A (Gateway Arena) – $35,000,000**

Outstanding Principal and Interest
- **2026**: $30,129,350
- **2027**: $27,127,550

Maturity – January 1, 2035

Annual Debt Service Payment and Sources
- **2026**: $3,001,800 (County General Fund, Destination Cleveland)
- **2027**: $3,002,900 (County General Fund, Destination Cleveland)

Bonds were issued for renovation of the Gateway Arena. The County contributes $1.4 million annually from the General Fund, and Destination Cleveland will contribute $44 million over 17 years.

**Sales Tax Revenue Bonds Series 2017B (Gateway Arena) – $35,320,000**

Outstanding Principal and Interest
- **2026**: $41,870,683
- **2027**: $37,582,867

Maturity – January 1, 2035

Annual Debt Service Payment and Sources
- **2026**: $4,287,815
- **2027**: $4,290,781

Bonds were issued for renovation of the Gateway Arena. The County contributes incremental sales tax generated above a set $250,000 baseline annually at the arena. With the maturity of the original Gateway bonds admissions tax payments in lieu of taxation are now credited toward the Series 2017B debt service.

**Sales Tax Revenue Bonds Series 2017C (Quicken Loans Arena) – $70,635,000**

Outstanding Principal and Interest
- **2026**: $51,866,163
- **2027**: $46,410,972

Maturity – January 1, 2035

Annual Debt Service Payment and Sources
- **2026**: $5,455,191 (Lease Revenue)
- **2027**: $5,459,149 (Lease Revenue)

Bonds were issued for renovation of the Gateway Arena. Sales tax revenues are withheld to fund debt service before the General Fund is reimbursement by the Cleveland Cavaliers. Series 2017C is entirely funded by the Cleveland Cavaliers Operating Company with additional rent under terms of the Lease Agreement.

**<u>Sales Tax Revenue Bonds Series 2022A (Gateway Ballpark) – $122,590,000</u>**

Outstanding Principal and Interest
**2026**: $128,402,800
**2027**: $117,651,900

Maturity – January 1, 2037

Annual Debt Service Payment and Sources
**2026**: $10,750,900 ($5,550,000 General Fund and Lodging Tax Revenue)
**2027**: $10,748,200 ($5,550,000 General Fund and Lodging Tax Revenue)

Bonds were issued for renovation of the Gateway Ballpark leased by the Cleveland Guardians. Debt service is funded through ballpark admissions taxes, hotel and lodging excise taxes, City of Cleveland contributions, and a fixed annual $2.55 million General Fund subsidy. The County contributes hotel and lodging excise taxes collected under County Code Section 726 up to $3 million annually.

**<u>Sales Tax Revenue Bonds Series 2022B (Gateway Ballpark) – $67,500,000</u>**

Outstanding Principal and Interest
**2026**: $62,457,843
**2027**: $57,027,721

Maturity – January 1, 2037

Annual Debt Service Payment and Sources
**2026**: $5,430,122 (Lease revenue)
**2027**: $5,431,015 (Lease revenue)

Bonds were issued in combination with the 2022A Series for renovation of the Gateway Ballpark leased by the Cleveland Guardians. Debt service is funded through lease payments from the Cleveland Guardians as structured in the lease agreement effectively through 2036.

**Non-Tax Revenue Debt**

The County has ten outstanding non-tax revenue bond issues with $211 million in outstanding principal and interest as of January 1, 2026. Bonds were issued for purposes including Gateway Sports Facilities, Downtown Convention Center, formally known as the Global Center for Health Innovation and Convention Center, Rock and Roll Hall and economic development bonds.

**<u>Economic Development Revenue Refunding Series 2010D (Shaker Square) – $2,800,000</u>**

Outstanding Principal and Interest

**2026**: $558,266
**2027**: $448,569

Maturity – December 1, 2030

Annual Debt Service Payment and Sources
**2026**: $109,697 ($109,967 General Fund)
**2027**: $115,881 ($115,881 General Fund)

Bonds were issued to refund Shaker Square Bonds Series 2000, which were originally issued to finance improvements at the Shaker Square commercial shopping complex. Debt service is funded by tax increment financing, and the General Fund pays the shortfalls in tax increment financing revenue generation.

**<u>Economic Development Revenue Series 2013A (Steelyard Commons) – $4,205,000</u>**

Outstanding Principal and Interest
**2026**: $3,750,319
**2027**: $3,461,888

Maturity – December 1, 2037

Annual Debt Service Payment and Sources
**2026**: $288,431 (Tax increment financing)
**2027**: $287,038 (Tax increment financing)

Bonds were issued for Phase II of the Steelyard Commons shopping center. Phase II consisted of 100,000 square feet of retail space and expanded the project to over 800,000 square feet of retail. Debt service is funded by tax increment financing. The County Office of Budget and Management acts as bond trustee and charges an annual $10,000 fee.

**<u>Economic Development Revenue Series 2013B (Westin Hotel) – $5,685,000</u>**

Outstanding Principal and Interest
**2026**: $7,231,280
**2027**: $6,831,634

Maturity – December 1, 2042

Annual Debt Service Payment and Sources
**2026**: $399,646 (Tax increment financing)
**2027**: $402,671 (Tax increment financing)

Bonds were issued to provide financing for the Westin Hotel renovation and remodeling project. Debt service is funded by tax increment financing, and the County acts as bond trustee. The County General Fund serves as a guarantee in the case of TIF shortfalls.

**Economic Development Bonds Series 2014B (Western Reserve) – $22,185,000**

Outstanding Principal and Interest

**2026**: $2,890,830
**2027**: $0

Maturity – December 1, 2026

Annual Debt Service Payment and Sources

**2026**: $2,890,830 (Economic Development Fund and General Fund)
**2027**: $0 (Economic Development Fund and General Fund)

Bonds were issued to provide initial funding for the County's Western Reserve Fund, previously known as the Job Creation Fund. The fund was used to make loans to commercial businesses to spur economic development within the county. Loan repayments are made to the Western Reserve Fund, now known as the Economic Development Fund. This fund subsidizes total debt service

**Economic Development Refunding Revenue Bonds Series 2014C (Convention Center) – $20,890,000**

Outstanding Principal and Interest

**2026**: $21,362,050
**2027**: $20,682,400

Maturity – December 1, 2027

Annual Debt Service Payment and Sources

**2026**: $679,650
**2027**: $20,682,400

Bonds were issued to refund $20 million in Medical Mart Bonds Series 2010E. Debt service is funded by the General Fund.

**Development Revenue Refunding Bonds Series 2020A (Brownfield Redevelopment) – $10,485,000**

Outstanding Principal and Interest

**2026**: $5,937,868
**2027**: $4,740,626

Maturity – June 1, 2030

Annual Debt Service Payment and Sources

**2026**: $1,197,241 (General Fund & Loan Repayments)
**2027**: $1,191,436 (General Fund & Loan Repayments)

Bonds were issued to provide additional funding to the County Brownfield Redevelopment Fund, used to issue loans for property rehabilitation and remediation. This bond issuance followed Series 1998 bonds originally issued to begin the Brownfield Redevelopment Fund and were refunded by Series 2004C bonds. The 2004C bonds were redeemed with General Fund reserves in December 2014. Loan repayments from borrowers are paid to the trustee and reduce the General Fund obligation to debt service. Series 2010A were refunded in May 2020 by Economic Development Bonds Series 2020A.

**Economic Development Revenue Refunding Bonds Series 2020B (Commercial Redevelopment) – $2,395,000**

Outstanding Principal and Interest

**2026**: $1,352,530
**2027**: $1,082,255

Maturity June 1, 2030

Annual Debt Service Payment and Sources

**2026**: $270,275
**2027**: $269,334

Bonds were issued to refund Economic Development Revenue Bonds Series 2010B. Series 2010B bonds were issued to provide the initial funding for the County's Commercial Redevelopment Fund. This fund was used to make loans to commercial businesses to spur job creation and economic activity. Loan repayments from borrowers are paid to the trustee and reduce the General Fund obligation to debt service. As of December 2019, all outstanding loans had been redeemed. Debt service is funded by General Fund subsidies.

**Economic Development Revenue Refunding Bonds Series 2020D (Convention Center) – $140,765,000**

Outstanding Principal and Interest

**2026**: $35,383,000
**2027**: $9,108,750

Maturity – December 1, 2027

Annual Debt Service Payment and Sources

**2026**: $26,974,250
**2027**: $9,108,750

Bonds were issued to refund Economic Development Revenue Refunding Bonds Series 2020D. Series 2010F bonds were issued to fund the acquisition, construction, and equipping of a medical mart (Global Center for Health Innovation) and convention and exhibit center (Huntington Convention Center), now combined into one Downtown Convention Center complex. Debt service is funded through General Fund subsidy.

**<u>Economic Development Revenue Refunding Bonds Series 2022A (Convention Center) – $30,600,000</u>**

Outstanding Principal and Interest
    **2026**: $43,360,588
    **2027**: $40,810,969

Maturity – December 1, 2042

Annual Debt Service Payment and Sources
    **2026**: $2,549,619 ($1,489,019 General Fund)
    **2027**: $2,549,519 ($1,336,119 General Fund)

Bonds were issued to provide funds for capital improvements and renovations to the Downtown Convention Center. Upgrades and renovations will combine the building formally known as the Global Center for Health Innovation into additional Convention Center spaces. Funding for debt service is a combination of lease payments by the Cuyahoga County Convention Facilities Development Corporation, naming rights revenue, and General Fund subsidies.

**<u>Economic Development Revenue Refunding Bonds Series 2024A (Rock Hall Expansion) – $50,000,000</u>**

Outstanding Principal and Interest
    **2026:** $89,298,950
    **2027:** $86,109,950

Maturity – December 1, 2053

Annual Debt Service Payment and Sources
    **2026**: $3,189,000 (Rock Hall Pledge Funds)
    **2027:** $3,191,750 (Rock Hall Pledge Funds)

Bonds were issued to provide funding for the Rock and Roll Hall of Fame Expansion Project. The County entered into a loan agreement with the Rock Hall. Under the terms of this agreement, the Rock Hall will pay loan payments to the County to sufficiently fund debt service payments.

**Taxable Revenue Bonds:**

**<u>Economic Development Revenue Bonds Series 2014A (Flats East Bank Phase II) – $17,000,000</u>**

Outstanding Principal and Interest
    **2026**: $18,369,050
    **2027**: $17,012,388

Maturity – April 15, 2038

Annual Debt Service Payment and Sources
    **2026**: $1,358,913 (Development revenues)

**2027**: $1,363,163 (Development revenues)

Bonds were issued for Phase II of the Flats East Bank multi-use project. Debt service is funded by revenues from the development with additional securities including mortgages and personal guarantees. The County appropriates an amount equal to annual debt service, serving as a guarantee against any external funding issues.

**Hotel Certificates of Participation**

The County issued lease-based certificates of participation (COP) to finance the construction of the County Downtown Hotel operated by Hilton Management LLC at 100 Lakeside Avenue. The original COP issuance was done in 2014 and the County issued refunding COPs in 2024 for debt service savings. Principal and interest outstanding as of January 1, 2026, on the 2024 COPs, is $167 million.

Outstanding Principal and Interest

**2026**: $167,028,800
**2027**: $146,283,700

Maturity – December 1, 2044

Annual Debt Service Payment and Sources

**2024**: $20,745,100 ($9,445,160 General Fund)
**2027**: $20,743,350 ($9,443,350 General Fund)

COPs were issued to finance construction of a County owned Downtown Hotel on the previous County Administrative Building site. The Hotel which links to the Convention Center and Global Center for Health Innovation purpose is to enhance the ability of both facilities to attract and maintain exhibitions and visitors. The Hotel is managed by Hilton Management LLC under the Hilton flagship branding. Debt service is funded by Hotel profits following a set cashflow mechanism with the remainder of debt service contributed by City of Cleveland levied lodging tax, and tax increment financing. The General Fund pays the remaining debt service due after other revenue sources. Debt service requirements decrease significantly beginning in 2028 reducing or removing the need for the General Fund to subsize debt service.

**Cuyahoga County**
**2025 Results of Operations**
**General Fund**

| General Fund | 2024 Actual | 2025 Adopted Budget: Adopted Budget | 2025 Adopted Budget: YTD Actual | 2025 Adopted Budget: Budget Variance | 2025 Current Budget: Current Budget | 2025 Current Budget: YTD Actual | 2025 Current Budget: Budget Variance | 2026 Adopted Budget | 2027 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | **274,936,187** | **182,499,133** | **182,499,133** | **0** | **182,499,133** | **182,499,133** | **0** | **153,093,460** | **154,105,756** |
| **Operating Revenue** | | | | | | | | | |
| Charges for Services | 102,002,812 | 109,969,352 | 103,463,761 | (6,505,591) | 109,969,352 | 103,463,761 | (6,505,591) | 113,106,152 | 117,833,274 |
| Fines & Forfeitures | 8,216,685 | 12,541,198 | 12,039,367 | (501,831) | 12,541,198 | 12,039,367 | (501,831) | 16,400,238 | 17,220,249 |
| Interest Earnings | 32,976,558 | 35,394,911 | 39,650,007 | 4,255,096 | 35,394,911 | 39,650,007 | 4,255,096 | 32,296,950 | 32,942,889 |
| Intergovernmental | 71,839,342 | 71,445,986 | 79,882,665 | 8,436,679 | 71,445,986 | 79,882,665 | 8,436,680 | 75,648,120 | 76,453,888 |
| Licenses & Permits | 80,723 | 120,720 | 54,475 | (66,245) | 120,720 | 54,475 | (66,245) | 72,805 | 76,446 |
| Other Revenue | 11,741,982 | 12,431,554 | 14,169,625 | 1,738,071 | 12,431,554 | 14,169,625 | 1,738,071 | 4,962,067 | 7,966,798 |
| Other Taxes | 12,493,372 | 12,499,302 | 11,328,554 | (1,170,748) | 12,499,302 | 11,328,554 | (1,170,748) | 12,545,117 | 12,796,020 |
| Property Tax | 34,926,746 | 44,433,902 | 42,615,043 | (1,818,859) | 44,433,902 | 42,615,043 | (1,818,859) | 42,019,532 | 42,019,532 |
| Sales Tax | 323,325,210 | 337,414,507 | 337,746,608 | 332,101 | 337,414,507 | 337,746,608 | 332,101 | 342,232,926 | 350,395,678 |
| **Total Operating Revenue** | **597,603,429** | **636,251,432** | **640,950,105** | **4,698,673** | **636,251,432** | **640,950,105** | **4,698,673** | **639,283,907** | **657,704,774** |
| **Operating Expenditures** | | | | | | | | | |
| Personal Services | 363,985,656 | 384,385,275 | 387,811,621 | (3,426,346) | 398,139,356 | 387,811,621 | 10,327,735 | 389,796,114 | 403,043,504 |
| Other Expenditures | 245,388,839 | 204,186,864 | 202,170,413 | 2,016,451 | 241,220,871 | 202,170,413 | 39,050,459 | 186,111,383 | 186,937,221 |
| **Total Operating Expenditure** | **609,374,496** | **588,572,139** | **589,982,033** | **(1,409,894)** | **639,360,227** | **589,982,033** | **49,378,194** | **575,907,497** | **589,980,725** |
| **Other Financing Uses** | **80,665,987** | **72,802,222** | **80,373,745** | **(7,571,523)** | **81,477,438** | **80,373,745** | **1,103,692** | **62,364,114** | **66,552,636** |
| **Total Cash Obligations** | **690,040,483** | **661,374,361** | **670,355,778** | **(8,981,417)** | **720,837,665** | **670,355,778** | **50,481,886** | **638,271,611** | **656,533,361** |
| **Ending Cash Balance** | **182,499,133** | **157,376,204** | **153,093,460** | **13,680,090** | **97,912,900** | **153,093,460** | **55,180,559** | **154,105,756** | **155,277,169** |
| *Cash Reserve Requirement* | *147,204,425* | *145,044,130* | *145,044,130* | | *145,044,130* | *145,044,130* | | *147,495,508* | |

**Cuyahoga County**
**2025 Results of Operations**
**General Fund by Department**

| | | 2025 Adopted Budget | | | 2025 Current Budget | | | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| General Fund | 2024 Actual | Adopted Budget | YTD Actual | Budget Variance | Current Budget | YTD Actual | Budget Variance | Adopted Budget | Adopted Budget |
| **County Executive Agencies** | | | | | | | | | |
| Clerk of Courts | 9,178,366 | 10,348,121 | 10,330,601 | 17,520 | 10,654,739 | 10,330,601 | 324,137 | 10,041,540 | 10,244,196 |
| County Executive | 3,815,175 | 3,700,069 | 3,709,962 | (9,893) | 3,904,931 | 3,709,962 | 194,968 | 3,634,465 | 4,127,140 |
| Economic Development | 4,433,881 | 6,757,825 | 6,344,189 | 413,636 | 8,769,700 | 6,344,189 | 2,425,511 | 3,476,109 | 3,658,766 |
| Fiscal | 106,488,559 | 42,569,425 | 54,179,108 | (11,609,683) | 75,058,356 | 54,179,108 | 20,879,248 | 40,561,210 | 40,990,585 |
| Housing & Community Developm | 339,189 | 814,544 | 197,437 | 617,107 | 814,544 | 197,437 | 617,107 | 290,646 | 366,834 |
| Human Resources | 5,441,985 | 7,972,544 | 7,149,861 | 822,683 | 7,731,394 | 7,149,861 | 581,532 | 7,726,309 | 7,881,913 |
| Information Technology | 27,403,328 | 33,002,301 | 28,351,588 | 4,650,713 | 29,590,802 | 28,351,588 | 1,239,214 | 29,703,760 | 30,038,790 |
| Innovation and Performance | 864,810 | 749,210 | 620,199 | 129,011 | 792,638 | 620,199 | 172,439 | 632,286 | 645,020 |
| Law Department | 5,663,909 | 5,821,945 | 6,288,952 | (467,007) | 7,671,945 | 6,288,952 | 1,382,993 | 6,643,044 | 6,737,192 |
| Medical Examiner | 18,386,051 | 20,670,416 | 19,979,363 | 691,053 | 21,673,283 | 19,979,363 | 1,693,920 | 20,328,391 | 20,886,260 |
| Public Safety & Justice Services | 2,627,049 | 2,660,235 | 2,170,125 | 490,110 | 2,697,593 | 2,170,125 | 527,468 | 2,759,965 | 2,815,567 |
| Public Works | 10,681,248 | 21,007,448 | 14,434,185 | 6,573,263 | 21,059,314 | 14,434,185 | 6,625,128 | 10,407,052 | 10,633,796 |
| Sheriff | 177,086,281 | 185,812,406 | 190,315,414 | (4,503,008) | 193,247,976 | 190,315,414 | 2,932,562 | 182,470,415 | 186,279,306 |
| **Total County Executive Agencies** | **372,409,832** | **341,886,489** | **344,070,985** | **(2,184,496)** | **383,667,213** | **344,070,985** | **39,596,229** | **318,675,192** | **325,305,365** |
| **Elected Officials** | | | | | | | | | |
| Common Pleas | 64,766,864 | 69,481,018 | 67,243,538 | 2,237,480 | 69,481,018 | 67,243,538 | 2,237,480 | 67,756,830 | 71,508,790 |
| County Council | 2,550,158 | 2,772,292 | 2,733,805 | 38,487 | 2,752,053 | 2,733,805 | 18,248 | 2,789,109 | 2,838,767 |
| Court of Appeals | 1,018,450 | 854,782 | 969,064 | (114,282) | 1,171,782 | 969,064 | 202,718 | 1,217,451 | 1,217,451 |
| Domestic Relations | 11,055,626 | 11,541,692 | 11,391,394 | 150,298 | 11,874,008 | 11,391,394 | 482,614 | 11,976,179 | 12,211,648 |
| Juvenile Court | 48,027,402 | 47,052,840 | 50,039,978 | (2,987,138) | 51,026,287 | 50,039,978 | 986,309 | 52,496,250 | 53,671,888 |
| Probate Court | 8,176,111 | 8,412,879 | 8,713,538 | (300,659) | 8,822,879 | 8,713,538 | 109,341 | 8,976,840 | 9,162,759 |
| Prosecutor | 48,372,268 | 51,924,626 | 52,095,366 | (170,740) | 53,425,736 | 52,095,366 | 1,330,370 | 53,967,196 | 55,137,824 |
| **Total Elected Officials** | **183,966,879** | **192,040,129** | **193,186,683** | **(1,146,554)** | **198,553,763** | **193,186,683** | **5,367,080** | **199,179,855** | **205,749,127** |
| **Boards and Commissions** | | | | | | | | | |
| Board of Elections | 20,010,570 | 19,068,431 | 18,920,343 | 148,088 | 22,237,548 | 18,920,343 | 3,317,205 | 20,343,479 | 20,592,557 |
| Inspector General | 1,101,130 | 1,214,610 | 1,208,286 | 6,324 | 1,213,871 | 1,208,286 | 5,585 | 1,259,925 | 1,288,028 |
| Internal Audit | 801,919 | 863,598 | 841,410 | 22,188 | 863,598 | 841,410 | 22,188 | 950,908 | 944,277 |
| Personnel Review Commission | 2,415,684 | 2,627,308 | 2,487,358 | 139,950 | 2,627,309 | 2,487,358 | 139,951 | 2,520,819 | 2,573,246 |
| Planning Commission | 2,207,786 | 2,219,626 | 2,481,994 | (262,368) | 2,516,979 | 2,481,994 | 34,985 | 2,421,356 | 2,478,311 |
| Public Defender | 18,493,929 | 19,586,960 | 19,290,503 | 296,457 | 19,586,960 | 19,290,503 | 296,457 | 20,553,692 | 21,041,992 |
| Soldiers and Sailors Monument | 263,014 | 222,485 | 217,719 | 4,766 | 250,485 | 217,719 | 32,766 | 280,486 | 286,036 |
| Veterans Service Commission | 7,703,753 | 8,842,501 | 7,276,753 | 1,565,748 | 7,842,501 | 7,276,753 | 565,748 | 9,721,786 | 9,721,786 |
| **Total Board and Commissions** | **52,997,785** | **54,645,519** | **52,724,365** | **1,921,154** | **57,139,251** | **52,724,365** | **4,414,886** | **58,052,451** | **58,926,233** |
| **Total General Fund** | **609,374,496** | **588,572,137** | **589,982,033** | **(1,409,896)** | **639,360,227** | **589,982,033** | **49,378,194** | **575,907,498** | **589,980,725** |

**Cuyahoga County**
**2025 Results of Operations**
**General Fund Subsidies**

| Subsidy | 2024 Actual | 2025 Adopted Budget: Adopted Budget | 2025 Adopted Budget: YTD Actual | 2025 Adopted Budget: Budget Variance | 2025 Current Budget: Current Budget | 2025 Current Budget: YTD Actual | 2025 Current Budget: Budget Variance | 2026 Adopted Budget | 2027 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|
| Brownfield Debt Service | 1,098,854 | 1,185,828 | 1,185,828 | 0 | 1,185,828 | 1,185,828 | 0 | 1,197,241 | 1,191,436 |
| Shaker Square Series 2000A | 160,778 | 152,600 | 152,600 | 0 | 152,600 | 152,600 | 0 | 109,967 | 115,881 |
| Community Redevelopment Debt Service | 266,072 | 273,594 | 273,594 | 0 | 273,594 | 273,594 | 0 | 270,275 | 269,334 |
| Medical Mart 2010 | 26,268,538 | 26,279,550 | 26,279,550 | 0 | 26,279,550 | 26,279,550 | 0 | 26,274,250 | 9,108,750 |
| County Hotel Debt | 10,140,538 | 10,062,822 | 10,062,822 | 0 | 10,062,822 | 10,062,822 | 0 | 9,445,160 | 9,443,350 |
| Western Reserve | 4,609,740 | 4,663,115 | 4,663,115 | 0 | 4,663,115 | 4,663,115 | 0 | 0 | 0 |
| Medical Mart Refunding | 679,000 | 681,900 | 681,900 | 0 | 681,900 | 681,900 | 0 | 679,650 | 20,682,400 |
| Convention Center 2022A | 2,302,602 | 2,551,119 | 2,551,119 | 0 | 2,551,119 | 2,551,119 | 0 | 2,549,619 | 2,549,619 |
| 2017 Sales Tax Bonds | 0 | 1,500,000 | 1,500,000 | 0 | 1,500,000 | 1,500,000 | 0 | 1,500,000 | 1,500,000 |
| Progressive Field Lease Agreement | 2,557,500 | 2,550,000 | 2,550,000 | 0 | 2,550,000 | 2,550,000 | 0 | 2,550,000 | 2,550,000 |
| Centralized Custodial | 4,200,000 | 4,200,000 | 3,750,000 | 450,000 | 4,200,000 | 3,750,000 | 450,000 | 4,200,000 | 4,200,000 |
| Emergency Management | 859,586 | 879,576 | 879,576 | 0 | 879,576 | 879,576 | 0 | 879,576 | 901,565 |
| Cuyahoga Reg Info System | 225,465 | 225,465 | 0 | 225,465 | 225,465 | 0 | 225,465 | 0 | 0 |
| Capital Improvements-Facilities | 10,000,000 | 10,000,000 | 10,000,000 | 0 | 10,000,000 | 10,000,000 | 0 | 4,000,000 | 5,500,000 |
| Dog & Kennel | 913,000 | 1,703,248 | 1,703,248 | 0 | 1,703,248 | 1,703,248 | 0 | 1,200,000 | 1,200,000 |
| Soil & Water Conservation | 175,000 | 150,000 | 200,000 | (50,000) | 200,000 | 200,000 | 0 | 150,000 | 150,000 |
| Public Utility (Microgrid) | 175,000 | 175,000 | 175,000 | 0 | 175,000 | 175,000 | 0 | 175,000 | 175,000 |
| Challenge Loan Program | 250,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27th Pay Reserve | 802,358 | 818,405 | 818,405 | 0 | 818,405 | 818,405 | 0 | 834,773 | 851,469 |
| **Cash Transfers:** | | | | | | | | | |
| Healthy Urban Tree Canopy | 950,000 | 950,000 | 950,000 | 0 | 950,000 | 950,000 | 0 | 225,000 | 225,000 |
| Maintenance Garage | 202,350 | 0 | 370,638 | (370,638) | 0 | 370,638 | (370,638) | 0 | 0 |
| Veterans Service Fund | 1,124,307 | 0 | 559,650 | (559,650) | 559,650 | 559,650 | 0 | 0 | 0 |
| Veterans Services Building | 500,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Veterans Services Capital | 0 | 0 | 1,000,000 | (1,000,000) | 1,000,000 | 1,000,000 | 0 | 0 | 0 |
| Economic Development | 3,800,000 | 3,800,000 | 3,000,000 | 800,000 | 3,800,000 | 3,000,000 | 800,000 | 1,500,000 | 1,500,000 |
| Community Development Supplemental Grant | 3,594,589 | 0 | 1,500,000 | (1,500,000) | 1,500,000 | 1,500,000 | 0 | 1,000,000 | 1,000,000 |
| General Obligation Bond Anticipation Notes | 0 | 0 | 2,850,000 | (2,850,000) | 2,850,000 | 2,850,000 | 0 | 0 | 0 |
| RTA Bus Pass | 200,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sustainability Projects Fund | 40,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| VAWA Grant | 6,408 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Domestic Relations (Families First Grant) | 2,035 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| County Airport Cash Match | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 423,603 | 238,832 |
| IT Capital | 2,000,000 | 0 | 2,000,000 | (2,000,000) | 2,000,000 | 2,000,000 | 0 | 2,000,000 | 2,000,000 |
| Gateway Note | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,200,000 | 1,200,000 |
| Medical Examiner (Out of County Autopsies) | 0 | 0 | 650,000 | (650,000) | 650,000 | 650,000 | 0 | 0 | 0 |
| Sheriff's Jail Management System | 693,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Juvenile Court's Case Management System | 1,868,667 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Planning Commission (Tow Path Engineering Grant) | 0 | 0 | 50,000 | (50,000) | 50,000 | 50,000 | 0 | 0 | 0 |
| Criminal History Pilot Project Grant | 0 | 0 | 1,135 | (1,135) | 0 | 1,135 | (1,135) | 0 | 0 |
| STOP Violence Against Women Administration Grant | 0 | 0 | 6,298 | (6,298) | 6,298 | 6,298 | 0 | 0 | 0 |
| Hazard Mitigation Assistance Grant (12.5% Match) | 0 | 0 | 9,268 | (9,268) | 9,268 | 9,268 | 0 | 0 | 0 |
| **Total General Fund Subsidies** | **80,665,987** | **72,802,222** | **80,373,745** | **(7,571,523)** | **81,477,438** | **80,373,745** | **1,103,692** | **62,364,114** | **66,552,636** |

**Cuyahoga County**
**2025 Results of Operations**
**Health and Human Services Levy Fund Analysis**

| | | 2025 Adopted Budget | | | 2025 Current Budget | | | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| Health & Human Services Levy Fund | 2024 Actual | Adopted Budget | YTD Actual | Budget Variance | Current Budget | YTD Actual | Budget Variance | Adopted Budget | Adopted Budget |
| **Beginning Balance** | **39,594,966** | **41,061,637** | **41,061,637** | **0** | **41,061,637** | **41,061,637** | **0** | **21,964,409** | **18,597,320** |
| **Operating Revenue** | | | | | | | | | |
| Intergovernmental | 16,207,867 | 16,065,670 | 15,042,112 | (1,023,558) | 16,065,670 | 15,042,112 | (1,023,558) | 15,483,017 | 15,483,017 |
| Other Revenue | 0 | 0 | 3,503,306 | 3,503,306 | 0 | 3,503,306 | 3,503,306 | 0 | 1,000,000 |
| Property Tax | 269,990,743 | 268,906,701 | 267,251,546 | (1,655,155) | 268,906,701 | 267,251,546 | (1,655,155) | 263,810,425 | 263,810,425 |
| **Total Operating Revenue** | **286,198,610** | **284,972,371** | **285,796,964** | **824,593** | **284,972,371** | **285,796,964** | **824,593** | **279,293,442** | **280,293,442** |
| **Operating Expenditures** | | | | | | | | | |
| Personal Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Expenditures | 4,167,987 | 4,165,004 | 3,843,197 | 321,807 | 4,165,004 | 3,843,197 | 321,807 | 3,843,197 | 3,843,197 |
| **Total Operating Expenditures** | **4,167,987** | **4,165,004** | **3,843,197** | **321,807** | **4,165,004** | **3,843,197** | **321,807** | **3,843,197** | **3,843,197** |
| **Other Financing Uses** | **280,563,952** | **283,476,299** | **301,050,995** | **(17,574,696)** | **314,805,424** | **301,050,995** | **13,754,429** | **278,817,334** | **277,210,765** |
| **Total Cash Obligations** | **284,731,939** | **287,641,303** | **304,894,192** | **(17,252,889)** | **318,970,428** | **304,894,192** | **14,076,236** | **282,660,531** | **281,053,962** |
| **Ending Cash Balance** | **41,061,637** | **38,392,705** | **21,964,409** | **(16,428,296)** | **7,063,580** | **21,964,409** | **14,900,829** | **18,597,320** | **17,836,800** |
| *Cash Reserve Requirement* | *27,346,437* | *28,473,194* | *28,473,195* | | *28,473,194* | *28,473,194* | | *30,489,419* | |

**Cuyahoga County**
**2025 Results of Operations**
**Health and Human Services Levy Subsidies**

| | | 2025 Adopted Budget | | | 2025 Current Budget | | | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| **HHS Levy Subsidy** | **2024 Actual** | **Adopted Budget** | **YTD Actual** | **Budget Variance** | **Current Budget** | **YTD Actual** | **Budget Variance** | **Adopted Budget** | **Adopted Budget** |
| **HHS Levy Revenue** | | | | | | | | | |
| HHS 4.8 Mill Levy | 138,424,999 | 137,533,997 | 136,386,527 | (1,147,470) | 137,533,997 | 136,386,527 | (1,147,470) | 135,176,362 | 135,176,362 |
| HHS 4.7 Mill Levy | 147,773,611 | 147,438,374 | 145,907,131 | (1,531,243) | 147,438,374 | 145,907,131 | (1,531,243) | 144,117,081 | 144,117,081 |
| **Total HHS Levy Revenue** | **286,198,610** | **284,972,371** | **282,293,658** | **(2,678,713)** | **284,972,371** | **282,293,658** | **(2,678,713)** | **279,293,443** | **279,293,443** |
| **HHS Levy Subsidies** | | | | | | | | | |
| ADAMHS | 41,000,000 | 41,000,000 | 41,000,000 | 0 | 41,000,000 | 41,000,000 | 0 | 37,000,000 | 36,500,000 |
| Common Pleas-Juvenile Division | 17,193,170 | 22,143,295 | 19,581,732 | 2,561,563 | 22,282,675 | 19,581,732 | 2,700,943 | 20,865,834 | 21,360,241 |
| Common Pleas-TASC | 987,471 | 1,220,659 | 610,330 | 610,330 | 1,220,659 | 610,330 | 610,330 | 0 | 0 |
| Family Justice Center | 234,945 | 411,159 | 265,176 | 145,983 | 411,159 | 265,176 | 145,983 | 160,768 | 166,498 |
| HHS Administration | 7,478,603 | 4,385,246 | 5,238,871 | (853,625) | 5,238,871 | 5,238,871 | 0 | 6,055,231 | 5,909,954 |
| HHS CJFS | 11,545,396 | 8,974,152 | 12,810,493 | (3,836,341) | 17,713,637 | 12,810,493 | 4,903,144 | 17,548,228 | 17,884,326 |
| HHS CSEA | 4,976,251 | 7,746,229 | 8,162,595 | (416,366) | 8,208,995 | 8,162,595 | 46,400 | 6,980,023 | 6,978,162 |
| HHS DCFS | 95,584,189 | 89,345,763 | 110,469,709 | (21,123,946) | 110,469,709 | 110,469,709 | 0 | 94,117,416 | 91,222,032 |
| HHS DSAS | 26,101,606 | 27,672,602 | 27,198,046 | 474,556 | 27,672,602 | 27,198,046 | 474,556 | 22,428,130 | 22,796,729 |
| HHS Early Childhood | 17,057,884 | 18,466,354 | 18,003,934 | 462,420 | 18,466,354 | 18,003,934 | 462,420 | 16,094,063 | 15,983,569 |
| HHS FCFC | 4,649,769 | 5,371,607 | 4,154,905 | 1,216,702 | 5,371,607 | 4,154,905 | 1,216,702 | 4,377,624 | 4,323,364 |
| HHS Homeless | 12,732,254 | 14,985,309 | 13,364,518 | 1,620,791 | 14,985,309 | 13,364,518 | 1,620,791 | 12,753,067 | 13,521,084 |
| HHS Other Programs | 194,046 | 204,264 | 193,516 | 10,748 | 204,264 | 193,516 | 10,748 | 194,046 | 194,046 |
| HHS Re-Entry | 1,983,888 | 3,124,825 | 1,562,413 | 1,562,413 | 3,124,825 | 1,562,413 | 1,562,413 | 1,846,398 | 1,894,452 |
| MetroHealth | 35,000,000 | 35,000,000 | 35,000,000 | 0 | 35,000,000 | 35,000,000 | 0 | 35,000,000 | 35,000,000 |
| Ohio State Extension | 222,300 | 222,300 | 222,300 | 0 | 222,300 | 222,300 | 0 | 222,300 | 222,300 |
| Public Safety-Witness Victims | 2,232,950 | 2,805,517 | 2,815,440 | (9,923) | 2,815,440 | 2,815,440 | 0 | 2,769,248 | 2,840,951 |
| Workforce Development | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27th Pay Reserve | 389,233 | 397,018 | 397,018 | 0 | 397,018 | 397,018 | 0 | 404,958 | 413,057 |
| **Total HHS Levy Subsidies** | **280,563,952** | **283,476,299** | **301,050,995** | **(17,574,696)** | **314,805,424** | **301,050,995** | **13,754,429** | **278,817,334** | **277,210,765** |
| **Operating Surplus/Deficit** | **5,634,658** | **1,496,072** | **(18,757,337)** | **(20,253,409)** | **(29,833,053)** | **(18,757,337)** | **11,075,716** | **476,109** | **2,082,678** |

**Cuyahoga County**
**2025 Results of Operations**
**All Funds**

| | | 2025 Adopted Budget | | | 2025 Current Budget | | | 2026 | 2027 |
|---|---|---|---|---|---|---|---|---|---|
| **All Funds** | **2024 Actual** | **Adopted Budget** | **YTD Actual** | **Budget Variance** | **Current Budget** | **YTD Actual** | **Budget Variance** | **Adopted Budget** | **Adopted Budget** |
| **Beginning Balance** | **1,068,481,576** | **921,667,798** | **921,667,798** | **0** | **921,667,798** | **921,667,798** | **0** | **796,456,799** | **583,722,335** |
| **Operating Revenue** | | | | | | | | | |
| Charges for Services | 357,318,301 | 420,809,726 | 397,671,953 | (23,137,773) | 403,983,422 | 397,671,953 | (6,311,469) | 456,961,762 | 469,743,091 |
| Fines & Forfeitures | 12,291,846 | 16,317,568 | 16,359,617 | 42,049 | 17,179,027 | 16,359,617 | (819,410) | 20,950,197 | 21,812,708 |
| Interest Earnings | 44,744,882 | 36,959,321 | 41,962,891 | 5,003,570 | 38,369,361 | 41,962,891 | 3,593,530 | 36,059,984 | 36,707,752 |
| Intergovernmental | 492,349,331 | 372,072,149 | 559,304,377 | 187,232,228 | 554,535,684 | 559,304,377 | 4,768,693 | 441,049,967 | 445,104,386 |
| Licenses & Permits | 2,111,802 | 1,479,382 | 1,945,229 | 465,847 | 1,996,822 | 1,945,229 | (51,593) | 1,827,408 | 1,841,049 |
| Other Revenue | 35,264,551 | 19,673,937 | 40,732,144 | 21,058,207 | 29,322,424 | 40,732,144 | 11,409,720 | 14,684,141 | 17,688,865 |
| Other Taxes | 91,855,537 | 130,201,603 | 89,341,053 | (40,860,550) | 89,019,290 | 89,341,053 | 321,764 | 60,404,866 | 60,655,769 |
| Property Tax | 417,595,741 | 441,536,820 | 423,723,714 | (17,813,106) | 428,016,321 | 423,723,714 | (4,292,607) | 432,084,635 | 432,084,635 |
| Sales Tax | 333,983,591 | 342,445,119 | 342,777,220 | 332,101 | 342,445,119 | 342,777,220 | 332,101 | 345,051,946 | 353,214,698 |
| **Total Operating Revenue** | **1,787,515,581** | **1,781,495,625** | **1,913,818,198** | **132,322,573** | **1,904,867,470** | **1,913,818,198** | **8,950,728** | **1,809,074,906** | **1,838,852,953** |
| **Operating Expenditures** | | | | | | | | | |
| Personal Services | 731,333,861 | 750,600,966 | 785,625,858 | (35,024,892) | 818,571,353 | 785,625,858 | 32,945,495 | 798,776,633 | 817,122,910 |
| Other Expenditures | 1,202,995,498 | 1,116,177,980 | 1,253,403,340 | (137,225,360) | 1,427,157,774 | 1,253,403,340 | 173,754,434 | 1,223,032,737 | 1,192,587,140 |
| **Total Operating Expenditures** | **1,934,329,359** | **1,866,778,946** | **2,039,029,197** | **(172,250,251)** | **2,245,729,126** | **2,039,029,197** | **206,699,929** | **2,021,809,370** | **2,009,710,050** |
| **Total Cash Obligations** | **1,934,329,359** | **1,866,778,946** | **2,039,029,197** | **(172,250,251)** | **2,245,729,126** | **2,039,029,197** | **206,699,929** | **2,021,809,370** | **2,009,710,050** |
| **Ending Cash Balance** | **921,667,798** | **836,384,477** | **796,456,799** | **304,572,824** | **580,806,141** | **796,456,799** | **215,650,658** | **583,722,335** | **412,865,238** |

**Cuyahoga County**
**2025 Results of Operations**
**All Funds by Department**

| All Funds | 2024 Actual | 2025 Adopted Budget: Adopted Budget | 2025 Adopted Budget: YTD Actual | 2025 Adopted Budget: Budget Variance | 2025 Current Budget: Current Budget | 2025 Current Budget: YTD Actual | 2025 Current Budget: Budget Variance | 2026 Adopted Budget | 2027 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|
| **County Executive Agencies** | | | | | | | | | |
| Executive | 13,653,983 | 3,955,742 | 14,735,646 | (10,779,904) | 32,251,820 | 14,735,646 | 17,516,174 | 13,603,148 | 13,677,479 |
| Clerk of Courts | 9,178,366 | 10,348,121 | 10,330,601 | 17,520 | 10,654,739 | 10,330,601 | 324,137 | 10,041,540 | 10,244,196 |
| Development | 11,115,864 | 16,095,205 | 18,004,673 | (1,909,468) | 21,164,757 | 18,004,673 | 3,160,085 | 13,556,178 | 13,862,585 |
| Fiscal | 302,087,928 | 261,153,873 | 265,235,360 | (4,081,487) | 316,387,415 | 265,235,360 | 51,152,055 | 261,915,957 | 259,444,665 |
| Health and Human Services | 405,097,867 | 409,381,326 | 433,480,762 | (24,099,436) | 449,195,103 | 433,480,762 | 15,714,341 | 412,556,517 | 411,954,260 |
| Housing & Community Developme | 23,772,109 | 814,544 | 25,232,575 | (24,418,031) | 40,744,834 | 25,232,575 | 15,512,259 | 24,646,416 | 24,732,122 |
| Human Resources | 152,487,483 | 158,148,071 | 160,371,328 | (2,223,257) | 171,914,029 | 160,371,328 | 11,542,701 | 180,271,853 | 187,837,394 |
| Information Technology | 30,327,421 | 33,765,274 | 32,874,658 | 890,616 | 36,501,765 | 32,874,658 | 3,627,107 | 36,183,846 | 36,855,079 |
| Innovation | 864,810 | 749,210 | 620,199 | 129,011 | 792,638 | 620,199 | 172,439 | 632,286 | 645,020 |
| Law Department | 5,663,909 | 5,821,945 | 6,288,952 | (467,007) | 7,671,945 | 6,288,952 | 1,382,993 | 6,643,044 | 6,737,192 |
| Medical Examiner | 19,829,137 | 20,670,416 | 21,298,260 | (627,844) | 23,519,083 | 21,298,260 | 2,220,823 | 22,018,940 | 22,419,739 |
| Public Safety & Justice Serv. | 12,083,842 | 10,663,735 | 14,417,598 | (3,753,863) | 19,780,068 | 14,417,598 | 5,362,470 | 15,756,564 | 17,743,685 |
| Public Works | 140,670,935 | 91,766,823 | 193,753,342 | (101,986,519) | 193,714,383 | 193,753,342 | (38,959) | 163,035,885 | 135,971,579 |
| Public Works-County Airport | 1,869,481 | 1,442,185 | 1,430,611 | 11,574 | 1,920,503 | 1,430,611 | 489,892 | 1,983,255 | 2,015,146 |
| Public Works-Road & Bridge | 23,684,367 | 44,563,545 | 22,725,691 | 21,837,854 | 32,429,254 | 22,725,691 | 9,703,563 | 28,384,088 | 28,732,391 |
| Public Works-Sanitary Eng. | 26,727,684 | 36,846,902 | 30,919,114 | 5,927,788 | 38,334,747 | 30,919,114 | 7,415,633 | 33,137,233 | 33,753,193 |
| Sheriff | 197,054,098 | 203,388,357 | 211,506,426 | (8,118,069) | 216,520,013 | 211,506,426 | 5,013,587 | 205,387,403 | 208,353,929 |
| **Total County Executive Agencies** | **1,376,169,284** | **1,309,575,274** | **1,463,225,797** | **(153,650,523)** | **1,613,497,095** | **1,463,225,797** | **150,271,298** | **1,429,754,153** | **1,414,979,654** |
| | | | | | | | | | |
| **Elected Officials** | | | | | | | | | |
| Common Pleas Court | 78,325,521 | 74,175,859 | 84,678,525 | (10,502,666) | 108,641,264 | 84,678,525 | 23,962,739 | 82,738,972 | 83,973,802 |
| Community Based Correction Bd | 4,947,634 | 5,140,216 | 5,346,937 | (206,721) | 5,346,937 | 5,346,937 | 0 | 4,947,634 | 4,947,634 |
| County Council | 2,550,158 | 2,772,292 | 2,733,805 | 38,487 | 2,752,053 | 2,733,805 | 18,248 | 2,789,109 | 2,838,767 |
| Court of Appeals | 1,018,450 | 854,782 | 969,064 | (114,282) | 1,171,782 | 969,064 | 202,718 | 1,217,451 | 1,217,451 |
| Domestic Relations Court | 11,227,127 | 11,546,867 | 11,496,922 | 49,945 | 12,070,251 | 11,496,922 | 573,329 | 12,147,688 | 12,383,157 |
| Juvenile Court | 77,507,378 | 70,000,121 | 82,055,832 | (12,055,711) | 95,440,853 | 82,055,832 | 13,385,021 | 87,900,051 | 86,515,932 |
| Probate Court | 9,001,588 | 9,193,519 | 9,799,908 | (606,389) | 10,155,593 | 9,799,908 | 355,685 | 9,802,317 | 9,988,236 |
| Prosecutor | 55,402,791 | 55,737,015 | 59,401,613 | (3,664,598) | 65,017,070 | 59,401,613 | 5,615,457 | 61,562,537 | 62,805,363 |
| **Total Elected Officials** | **239,980,648** | **229,420,671** | **256,482,605** | **(27,061,934)** | **300,595,803** | **256,482,605** | **44,113,198** | **263,105,759** | **264,670,342** |
| | | | | | | | | | |
| **Boards and Commissions** | | | | | | | | | |
| ADAMHS Board | 86,767,433 | 83,263,458 | 85,146,596 | (1,883,138) | 90,896,959 | 85,146,596 | 5,750,364 | 83,790,416 | 83,876,623 |
| Board of Develop. Disabilities | 158,363,911 | 180,306,086 | 171,498,128 | 8,807,958 | 171,795,086 | 171,498,128 | 296,958 | 177,294,428 | 177,294,428 |
| Board of Elections | 20,196,007 | 19,068,431 | 18,968,164 | 100,267 | 22,480,830 | 18,968,164 | 3,512,666 | 20,528,917 | 20,777,995 |
| Board of Revision | 2,633,473 | 3,097,109 | 2,977,499 | 119,610 | 3,159,409 | 2,977,499 | 181,910 | 3,136,069 | 3,196,775 |
| Inspector General | 1,156,478 | 1,236,549 | 1,220,820 | 15,729 | 1,235,810 | 1,220,820 | 14,990 | 1,275,037 | 1,303,290 |
| Internal Audit | 801,919 | 863,598 | 841,410 | 22,188 | 863,598 | 841,410 | 22,188 | 950,908 | 944,277 |
| Law Library | 410,663 | 497,006 | 369,425 | 127,581 | 500,512 | 369,425 | 131,087 | 352,972 | 359,140 |
| Personnel Review Commission | 2,415,684 | 2,627,308 | 2,487,358 | 139,950 | 2,627,309 | 2,487,358 | 139,951 | 2,520,819 | 2,573,246 |
| Planning Commission | 2,892,906 | 3,169,626 | 3,308,581 | (138,955) | 3,681,038 | 3,308,581 | 372,458 | 3,106,476 | 3,163,431 |
| Public Defender | 21,231,565 | 22,198,043 | 22,007,733 | 190,310 | 22,789,889 | 22,007,733 | 782,156 | 23,497,658 | 24,049,671 |
| Soldiers and Sailors Monument | 263,256 | 225,285 | 217,721 | 7,564 | 253,285 | 217,721 | 35,564 | 280,728 | 286,278 |
| Solid Waste Management Dist. | 2,425,125 | 2,388,002 | 2,326,200 | 61,802 | 2,825,001 | 2,326,200 | 498,802 | 2,493,244 | 2,513,115 |
| Veterans Service Commission | 7,703,753 | 8,842,501 | 7,961,753 | 880,748 | 8,527,501 | 7,961,753 | 565,748 | 9,721,786 | 9,721,786 |
| Workforce Development | 10,917,254 | 0 | (10,594) | 10,594 | 0 | (10,594) | 10,594 | 0 | 0 |
| **Total Board and Commissions** | **318,179,427** | **327,783,002** | **319,320,795** | **8,462,207** | **331,636,228** | **319,320,795** | **12,315,433** | **328,949,458** | **330,060,055** |
| | | | | | | | | | |
| **Total All Funds** | **1,934,329,359** | **1,866,778,947** | **2,039,029,197** | **(172,250,250)** | **2,245,729,126** | **2,039,029,197** | **206,699,929** | **2,021,809,370** | **2,009,710,051** |

**Cuyahoga County**
**2025 Results of Operations**
**Workforce by Department**

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

**Cuyahoga County**
**2025 Results of Operations**
**Capital Improvement Program (CIP) - Facilities Capital Projects**

| Project | Location | 2025 Actual |
|---|---|---|
| 1642 HVAC Replacement | 1642 Lakeside | 32,115 |
| 1801/1803 Superior Buildout - BOE | 1801/1803 Superior Ave | 1,201,177 |
| 1801/1803 Superior Buildout - BOE | 1801/1803 Superior Ave | 1,971,654 |
| 1801/1803 Superior Buildout - HHS | 1801/1803 Superior Ave | 348,201 |
| Animal Shelter Multi-Purpose Room | Animal Shelter | 280,775 |
| Anml Shelter Surgical Wing | Animal Shelter | 54,990 |
| Central Services Campus | Central Services Campus | 10,331,848 |
| Courthouse Square Façade Repairs | Courthouse Square | 627 |
| Harvard Buildout/Consolidation | Harvard Garage | 23,994 |
| BOE Standby Generator | Hughes Building | 23,450 |
| HPG Restriping | Huntington Park Garage | 678,752 |
| Elevator Modernization Program - HPG | Huntington Park Garage | 12,761 |
| JEH Chiller Repairs | Jane Edna Hunter | 185 |
| Workforce Grant Improvements | Jane Edna Hunter | 510,853 |
| JC Bldg Façade Compliance | Justice Center | 29,512 |
| Tower II Fire Alarm Modernization | Justice Center | 1,871 |
| Justice Ctr Emergency Shoring | Justice Center | 19,339 |
| Justice Center Garages Structural Repairs | Justice Center | 12,947 |
| Justice Center Exterior Sealants | Justice Center | 10,816 |
| Maximum Security Shower | Justice Center | 53,977 |
| Jail II Elevator Upgrades | Justice Center | 9,586 |
| Tower 2 Roof Replacement | Justice Center | 31,215 |
| Tower Ii VAV Boxes And Control | Justice Center | 1,234 |
| JC Central Booking | Justice Center | 187,237 |
| JJC Ups Replacement Project | Juvenile Justice Center | 40,043 |
| JJCBoiler Replacement | Juvenile Justice Center | 101,580 |
| 23/24 CBCF Capex Improvements | McDonnell CBCF | 12,741 |
| Med Exam Generator Replacement | Medical Examiner Building | 455,215 |
| Building Security Improvements | Medical Examiner Building | 19,696 |
| Men'S Shelter Fire Alarm Modernization | Men'S Shelter | 51,453 |
| Interim Foster Care Housing | Metzenbaum Center | 1,188,250 |
| Old Courthouse Video Surveillance | Old Courthouse | 7,906 |
| Courtroom Audio Recording | Old Courthouse | 121 |
| Court Of Appeals Renovations | Old Courthouse | 30,372 |
| OCH Emergency Utility Repairs Project | Old Courthouse | 4,179 |
| Old JJC Demolition | Old Juvenile Justice Complex | 1,993,577 |
| S&S HVAC Alterations | Soldiers & Sailors Monument | 295 |
| Lakefront Access Plan | Lakefront | 1,202,488 |
| Capital General Services | Various | 493,174 |
| Carpeting 2021/2024 | Various | 78,162 |
| High Voltage Reconfiguration | Various | 5,778 |
| VEB Industrial Compactor | Virgil E Brown | 47,283 |
| VEB Design-Build Project | Virgil E Brown | 80,725 |
| **Subtotal - 2024 & Prior CIPs** | | **21,642,153** |
| VSC Headquarters Buildout | Veterans Service Commission HQ | 6,995,272 |
| MEO Emergency HVAC Repairs | Medical Examiner Building | 210,892 |
| Elevator Modernization Program | Various | 1,976,254 |
| Jail I-II Façade Connector Project | Justice Center | 195,988 |
| Detention Fixture Replacement | Juvenile Justice Center | 22,865 |
| JJC Exterior Sealant Repairs | Juvenile Justice Center | 208,693 |
| Perkins Parking Lot Improvement | Perkins Parking Lot | 317,331 |
| High Rise Water Repairs | Justice Center | 544,572 |
| Me Roof Replacement | Medical Examiner Building | 1,771 |
| JJC Detention Yard Alterations | Juvenile Justice Center | 1,785 |
| Animal Shelter Multi-Purpose Room | Animal Shelter | 732,390 |
| Building Security Improvements | Medical Examiner Building | 248,438 |
| 1801/1803 Superior Buildout - BOE | 1801/1803 Superior Ave | 2,024,263 |
| WPD Boiler Replacement | William Patrick Day | 211,616 |
| **Subtotal - 2025 CIP** | | **13,692,130** |
| | | |
| **Total CIP** | | **35,334,283** |

**Cuyahoga County**
**2025 Results of Operations**
**Capital Improvement Program (CIP) - County Airport**

| | **2025** |
|---|---|
| AIRPORT TAXIWY REHAB-ODOT | 91,250 |
| Rehabilitate Aprons D1, D2, D3 | 101,315 |
| Street Lighting Replacement | 133,643 |
| Apron Slab Replacement, Phase 2 | 109,447 |
| AIRPORT PROJECTS | (20,882) |
| Apron Slab Replacement, Phase 3 | 367,053 |
| Realignment and Reconstruction of Taxiway A and Taxiway A3 (Design) | 813,417 |
| Taxiway B Extension (Design) | 189,765 |
| **Total CIP** | **1,785,008** |

**County County**
**2025 Results of Operations**
**Capital Improvement Program (CIP) - Information Technology Capital Projects**

| Project | Description | 2025 Actual |
|---|---|---|
| Disaster Recovery | Yearly cost for scaling (Cloud Services, additional applications, redundancy, training) | 0 |
| Network Hardware (Legacy) | Routers & Switches throughout County Buildings / Data Centers 12-20 years old | 899,569 |
| Computer Refresh | Schedule for replacing aging laptops | 285,507 |
| Wireless Hardware (Legacy) | Entire wireless network unsupported All facilities | 458,843 |
| VoIP Phone Refresh (Legacy) | Replacement of older handsets to prepare for Cloud Adoption | 270,538 |
| VoIP Cloud Migration | Ongoing subscription charge | 0 |
| Network Monitoring & Health Expansion | Deeper networking insight | 40,091 |
| Computer Equipment Peripheral | Peripheral equipment for County employees workstations | 0 |
| Security Storage (Cloud First) | Replacement due to EOL | 177,951 |
| Storage Expansion (Cloud First) | Server upgrades at datacenters | 467,111 |
| Wireless Hardware Expansion | Wireless expansion to additional facilities | 0 |
| Load Balancer Refresh | Balances County applications (Infor, OnBase, etc.) | 0 |
| **Total CIP** | | **2,599,610** |

**Cuyahoga County**
**2025 Results of Operations**
**Capital Improvement Program (CIP) - Road Capital Projects**

| Project | Location | 2025 Actual |
|---|---|---|
| Bikeshare Stations | Various | 280,521 |
| Broadway Avenue Resurfacing | Oakwood Village | 1,495,320 |
| Cedar Point Bridge 00.49 Rehab | North Olmsted | 705,022 |
| Chagrin River Road Bridge 02.40 | Bentleyville | 462,665 |
| Clague Road Resurfacing | North Olmsted | 1,535,196 |
| Cleveland Lakefront Connector | Cleveland | 4,342,294 |
| Coventry Road | Cleveland Heights | 303,991 |
| Dunham Road | Maple Heights | 1,883,086 |
| East 200th Street Resurfacing | Euclid and Cleveland | 3,426,973 |
| Forbes Road Resurfacing | Bedford, Oakwood Village and Bedford Heights | 90,257 |
| Garfield Blvd Rehab | Garfield Heights | 1,762,124 |
| Grant Avenue Resurfacing | Cuyahoga Heights and Cleveland | 288,923 |
| Green Road Resurfacing | South Euclid | 186,000 |
| Hillard Road Resurfacing | Rocky River | 482,455.26 |
| Jefferson Road Bridge 00.57 | Cleveland | 315,276.21 |
| North Main Street Bridge 00.42 | Village of Chagrin Falls | 3,486,055 |
| Old Rockside Bridges | Maple Heights | 712,640 |
| Pleasant Valley Rd Bridges | Independence and Valley View | 12,882,345 |
| Rockside Road Resurfacing | Maple Heights | 1,983,013 |
| Rockside Road Bridge No. 03.32 & 03.23 | Independence/Valley View | 2,704,602 |
| Schaaf Rd Bridge 02.89 | Independence | 2,411,143 |
| Sheldon Road Resurfacing | Brook Park & Middleburg Heights | 459,714 |
| Smith Road Rehabilitation | Middleburgh Heights | 2,401,664 |
| Snow Road Resurfacing | Parma | 2,429,943 |
| Sprague Rd Phase II | Middleburgh Heights, Strongsville, Parma, North Royalton | 923,706 |
| St Clair Ave Bridge 04.44 | Cleveland | 1,860,726 |
| Towpath Trail Stage 1 - ODNR Grant | Cleveland | (1,492) |
| VMB - General Engineering | Cleveland | 310,464 |
| Warrensville Center Bridge 05.92 | Shaker Heights | 802,896 |
| West 130th St Bridge | North Royalton, Strongsville | 391,046 |
| Warner Road C-00.20 | Valley View | 341,298 |
| Wilson Mills Road Resurfacing | Richmond Heights | 969,721 |
| York Road | North Royalton | 23,416 |
| **Total CIP** | | **52,653,002** |