2026 Tax Budget General Fund

May 6, 2025

Total General Fund resources in the 2026 Tax Budget are estimated to be \$875.4M and total expenditures are estimated to be \$860.9M resulting in a year-end surplus of \$14.5M

EXPENSE

SALARIES & BENEFITS

3% salary increases. Health benefits at 5%.

OTHER EXPENSES

General inflation 7%

These assumptions combine to an overall increase in the 2026 General Fund expenditures of approximately \$50.6M million from the 2025 level, which represents a 6.2% increase.

REVENUE

Income tax assumes a 2.75% increase over 2025 anticipated collections of \$507 million.

Other taxes assume no increase over 2025 anticipated collections of \$53.5 million.

Property tax assumes no increase over 2025 anticipated collections of \$59.4 million.

Investment Income assumes a decrease of \$3 million over 2025 anticipated collections of \$33 million.

Other revenues assume no change from 2025.

In total, revenue to the General Fund is assumed to increase from \$806,686,919 in 2025 to \$817,609,694 in 2026 primarily due to the 2.75% increase in income taxes.

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit -

City of Cleveland

For the Fiscal Year Commencing -

January 1, 2026

Fiscal Officer Signature____

Date_ 5/2/25

COUNTY OF CUYAHOGA

Background

Substitute House Bill No. 129 (HB129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281.

Ohio Revised Code Section 5705.281

Under the amended version of this section pursuant to HB 129, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

County Budget Commission Duties

The county budget commission must still certify tax rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and amended official certificates of estimated resources under ORC Section 5705.36.

Therefore, when a budget commission is setting tax rates based on a taxing unit's need, for purposes of ORC Sections 5705.32, 5705.34, and 5705.341, its determination must be based on that other information the commission asked the taxing authority to provide under ORC Section 5705.281, when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

County Budget Commission Action

On October 11, 2002, during the Cuyahoga County Budget Commission meeting, the commission with an affirmative vote of all members waived the requirement for taxing authorities of subdivisions or other taxing units (Including Schools) to adopt a tax budget as provided under ORC Section 5705.281, but shall require the filing of this Alternative Tax Budget Information document on an annual basis.

Alternative Tax Budget Information Filing Deadline

For all political subdivisions excluding school districts, the fiscal officer must file one copy of this document with the County Fiscal Officer on or before July 20th. For school districts the fiscal officer must file one copy of this document with the County Fiscal Officer on or before January 20th.

DIVISION OF TAXES LEVIED

(Levies Inside & Outside 10 Mill Limitation, Inclusive Of Debt Levies) (List All Levies Of The Taxing Authority)

SCHEDULE 1

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		Authorized		Number	Тах	Collection		\$ AMOUNT
		By Voters	Levy	Of Years	Year	Year	Maximum	Requested
Fund	Purpose	On	Type	Levy	Begins/	Begins/	Rate	Of Budget
	•	MM/DD/YY		To Run	Ends	Ends	Authorized	Commission
	Outside							
General Fund	Millage		Operations	Ongoing	2024	2025	7.75 Mills	\$55,127,539
	Outside		Police					
General Fund	Millage		Pension	Ongoing	2024	2025	0.30 Mills	\$2,133,969
	Inside		Fire		*			
General Fund	Millage		Pension	Ongoing	2024	2025	0.05 Mills	\$355,662
	Outside		Fire					
General Fund	Millage		Pension	Ongoing	2024	2025	0.25 Mills	\$1,778,308
			Unvoted GO			1		
Bond Retirement	Millage		Bond	Ongoing	2024	2025	4.35 Mills	\$30,942,554
Totals								\$90,338,032

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

s Individually)

SCHEDULE 2

269,967 863,735 388,981 2,535,013 83,209,803 14,111,210 76,594,657 14,509,974 23,527,970 67,599,335 73,000,000 41,992,795 947,685 12,340,222 519,709 704,099 23,921,478 12,495,127 Estimated Unencumbered Balance Ending 0 0 26,750,000 9,319,943 15,623,015 63,390,750 17,334,000 90,623,176 16,404,069 29,490,910 3,029,328 710,801 10,123,101 416,432,854 46,347,115 203,419,332 860,853,288 1,125,000 10,037,908 2,569,208 780,000 48,515,854 1,101,597 110,210,001 244,462,987 2,749,511 9,304,581 4,739,564 Expenditures & Encumbrances Estimated Total 10,985,593 875,363,262 65,925,763 48,515,854 1,125,000 40,861,970 67,599,335 73,000,000 16,674,036 41,831,133 3,549,037 710,801 122,705,128 26,750,000 10,827,200 10,183,678 499,642,657 70,268,593 258,574,197 280,013,989 2,569,208 4,739,565 780,001 16,011,997 132,615,971 1,101,597 2,749,511 9,304,581 Available for Expenditures Resources Total 2,749,510 696,663 228,807,216 780,000 65,510,486 15,408,738 9,417,649 107,000,000 26,543,475 9,754,514 8,985,351 43,093,538 4,739,565 14,916,131 727,058,444 48,355,292 1,125,000 15,000,000 64,430,201 28,127,101 2,978,037 361,019,050 191,568,066 2,569,207 8,992,855 1,097,357 Other Sources Receipts ≥ Property Taxes and Local Government Revenue 0 90,551,250 30,942,554 37,243,216 4,241 13,704,032 14,138 206,525 0 160,562 25,861,970 67,599,335 73,000,000 1,567,944 15,705,128 1,072,686 1,198,327 138,623,607 27,175,055 1,095,866 415,277 571,000 88,445,923 311,726 57,753,568 1,265,298 29,766,981 Unencumbered Fund Balance Beginning Estimated Street Construction Maintenance & Repair Schools, Recreation & Cultural Activities Utilities Radio Communication Fund BY Type Motor Vehicle Maintenance Prescription Self Insurance Sinking Fund Commission Central Collection Agency Water Pollution Control Cleveland Public Power Payroll Reserve Fund Utilities Administration Utilities Fiscal Control Health Self Insurance Debt Service Fund Airport Operations West Side Market Public Auditorium Parking Facilities Rainy Day Fund Restricted Tax General Fund Telephone Storeroom Cemetery Printing Stadium Water Golf

UNVOTED GENERAL OBLIGATION DEBT

(Include General Obligation Debt To Be Paid From Inside/Charter Millage Only) (Do Not Include General Obligation Debt Being Paid By Other Sources) (Do Not Include Special Obligation Bonds & Revenue Bonds)

SCHEDULE 3

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			Principal Amount	Amount Required To Meet	Amount Receivable
		Final	Outstanding	Calendar Year	From Other Sources
Purpose Of Bonds Or Notes	Date Of	Maturity Date	At The Beginning Of The Calendar Year	Principal & Interest Payments	To Meet Debt Pavments
	2018	2043	48 260 000 1	4 000 150	
BRIDGES & ROADS	2010	2043	A 485 000	413.050	
BRIDGES & ROADS	2022	2041	4,460,000	413,230	
BRIDGES & ROADS	2023	2041	18,885,000	1,744,250	
BRIDGES & ROADS	2024	2042	24,035,000	2,131,750	
BRIDGES & ROADS	2016A	2033	13,145,000	1,898,050	
BRIDGES & ROADS	2019A	2037	16,670,000	1,743,400	
BRIDGES & ROADS	2020A	2038	17,320,000	1,615,300	
BRIDGES & ROADS	2021A	2039	13,485,000	1,171,950	
CEMETERY IMPROVEMENT	2012	2032	230,000	41,500	
CEMETERY IMPROVEMENT	2024	2044	970,000	78,500	
HEAVY VEHICLES	2022	2032	5,850,000	1,012,500	
HEAVY VEHICLES	2023	2033	10,080,000	1,559,000	
HEAVY VEHICLES	2024	2034	9,715,000	1,365,750	
LIGHT VEHICLES	2022	2027	1,715,000	920,750	
LIGHT VEHICLES	2023	2028	3,930,000	1,441,500	
LIGHT VEHICLES	2024	2029	3,775,000	1,063,750	
NEIGHBORHOOD DEVELOPMENT	2020A	2040	1,400,000	114,681	
PARKS & RECREATION	2018	2046	14,020,000	1,028,488	
PARKS & RECREATION	2022	2051	13,955,000	972,750	
PARKS & RECREATION	2023	2045	9,915,000	795,750	
PARKS & RECREATION	2024	2049	8,630,000	626,500	
PARKS & RECREATION	2016A	2027	145,000	77,250	
PARKS & RECREATION	2019A	2043	9,260,000	692,000	
PARKS & RECREATION	2020A	2048	19,220,000	1,108,675	
PARKS & RECREATION	2021A	2049	19,170,000	1,108,850	
PUBLIC FACILITIES	2018	2031	2,825,000	546,150	
PUBLIC FACILITIES	2022	2050	13,655,000	967,750	
PUBLIC FACILITIES	2023	2039	12,690,000	1,284,500	
PUBLIC FACILITIES	2024	2042	13,980,000	1,239,000	
PUBLIC FACILITIES	2016A	2026	610,000	640,500	
PUBLIC FACILITIES	2019A	2036	12,490,000	1,410,900	
PUBLIC FACILITIES	2020A	2037	11,015,000	1,108,550	

Revised 3-2004

VOTED DEBT OUTSIDE 10 MILL LIMIT

(Bonds Or Notes Must Actually Be Issued In Order To Commence Collection Of Property Taxes For Debt Service)

	VII	Amount Receivable From Other Sources To Meet Debt Payments						
SCHEDULE 4	N	Amount Required To Meet Calendar Year Principal & Interest Payments						
SCHE	>	Principal Amount Outstanding At The Beginning Of The Calendar Year						
	≥	Final Maturity Date						
	=	Date Of Issue						
	=	Authorized By Voters On						
		Purpose Of Notes Or Bonds						

TAX ANTICIPATION NOTES

(Schools Only)

SCHEDULE 5									
Tax anticipation notes are issued in anticipation of the collection of the proceeds of a property tax levy. The amount of money required to cover debt service must be deposited into a bond retirement fund, from collections and distribution of the tax levy, in the amounts and at the times required to pay those debt charges as provided in the legislation authorizing the tax anticipation notes. (ORC Section 133.24)									
The appropriation to the fund which normally receives the tax levy proceeds is limited to the balance available after deducting the amounts to be applied to debt service.									
the subdivision shall include in its annual tax budget, and le	After the issuance of general obligation securities or of securities to which section 133.24 of the ORC applies, the taxing authority of the subdivision shall include in its annual tax budget, and levy a property tax in a sufficient amount, with any other monies available for the purpose, to pay the debt charges on the securities payable from property tax. (ORC Section 133.25)								
	Name Of Tax Anticipation Note Issue	Name Of Tax Anticipation Note Issue							
Amount Required To Meet Budget Year Principal & Interest Payments:									
Principal Due									
Principal Due Date	***************************************								
Interest Due									
Interest Due Date									
Interest Due									
Interest Due Date									
Total									
Name Of The Special Debt Service Fund									
Amount Of Debt Service To Be Apportioned To The Following Settlements:									
February Real									
August Real									
June Tangible									
October Tangible									
Total									
Name Of Fund To Be Charged									