Summit County: At A Glance

August 2026

County of Summit 1840

Ilene Shapiro
County Executive

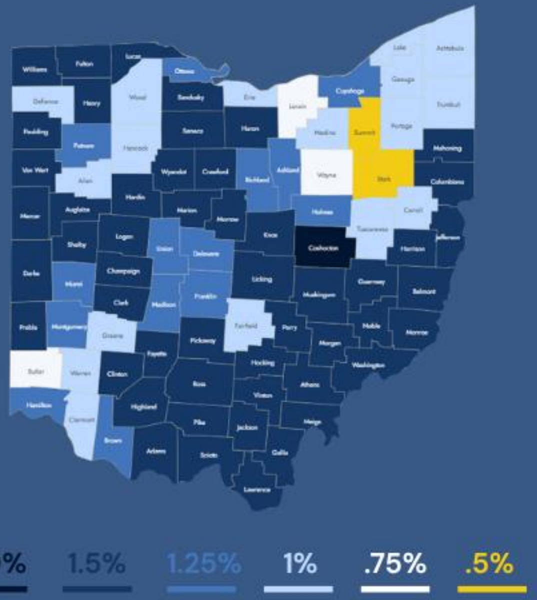
Lowest sales tax rate in Ohio

<u>6.75% =</u>

0.5% = County

0.5% = METRO Transit

5.75% = State of Ohio



Lowest expenditures per capita of all major Ohio counties

Franklin: $511

Hamilton: $469

Lucas: $449

Cuyahoga: $440

Montgomery: $434

Summit: $299

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COUNTY EXECUTIVE

A Closer Look

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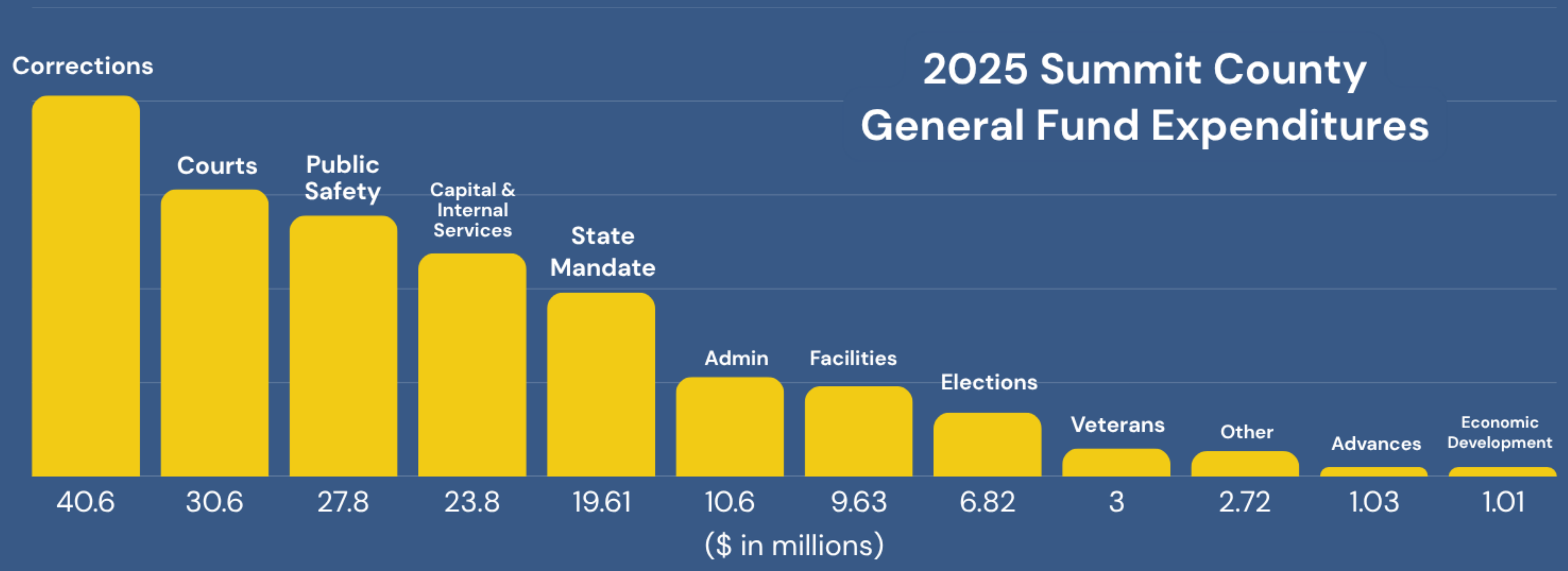

2025 Unencumbered Fund Balance

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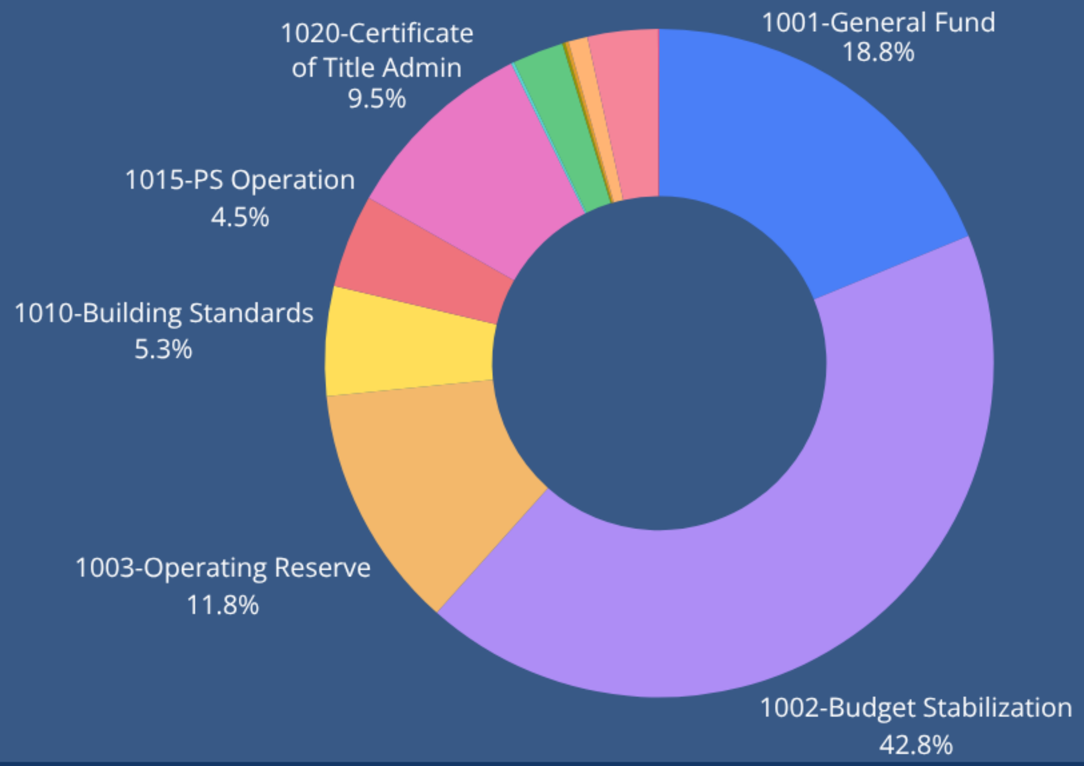

2025 General Fund Forecast

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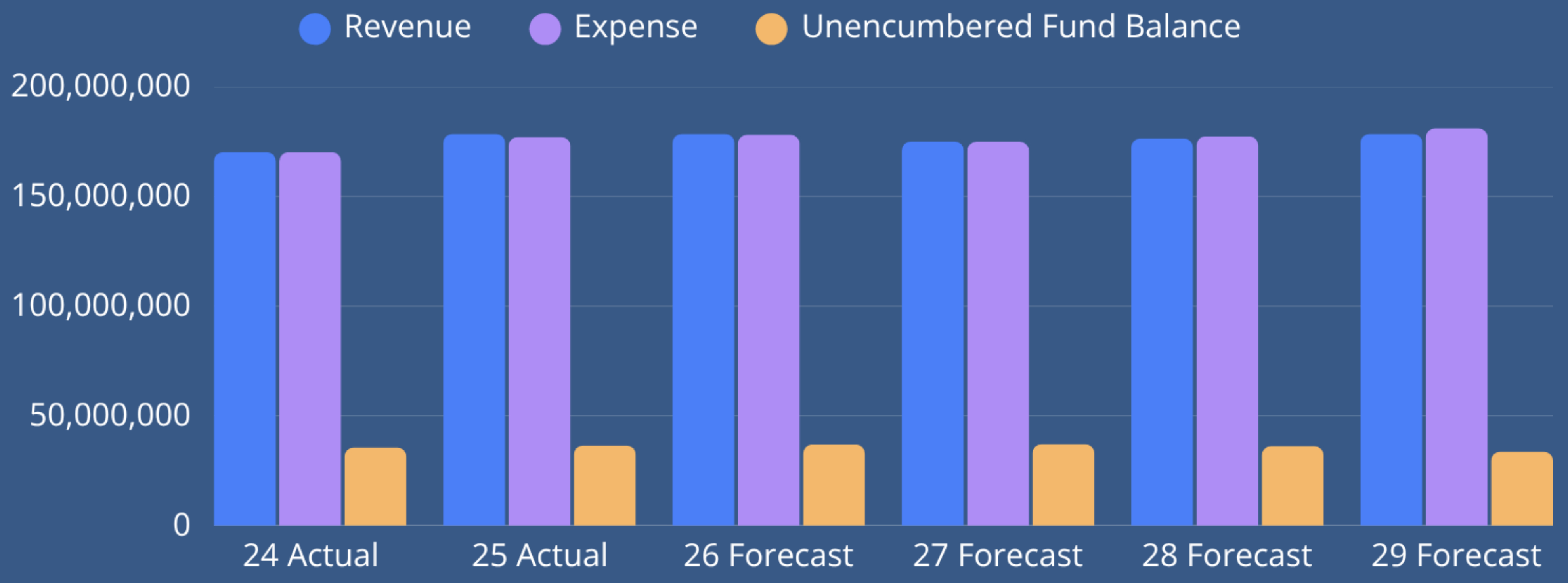

2025 Major Funds

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Summit County
Cash Balance - Major Funds
Through Date: 12/31/2025

	2024					2025					2025	2025
Fund	**Revenue**	**Expense**	**Ending Cash**	**Encumbrances**	**Unencumbered Ending Cash**	**Revenue**	**Expense**	**Ending Cash**	**Encumbrances**	**Unencumbered Ending Cash**	**Ending Cash Inc/(Dec)**	**Ending Unencumbered Cash Inc/(Dec)**
1001 - General Fund	170,271,891.52	170,153,238.32	15,187,077.01	4,967,311.13	10,219,765.88	178,522,429.20	177,128,089.54	16,581,372.67	5,471,582.07	11,109,790.60	1,394,295.66	890,024.72
1002 - 1090 Other General	23,978,937.99	23,776,413.30	44,542,663.06	787,399.43	43,755,263.63	23,704,941.59	22,713,514.14	47,511,190.51	1,053,084.41	46,458,106.10	2,968,527.45	2,702,842.47
2115 - Developmental Disabilities	69,813,144.15	81,136,669.78	50,881,604.16	6,174,065.05	44,707,539.11	78,801,955.82	90,854,938.98	38,828,621.00	1,004,520.58	37,824,100.42	(12,052,983.16)	(6,883,438.69)
2120 - Alcohol,Drug & Mental Health	46,972,746.08	87,773,156.62	29,270,055.19	8,215,681.91	21,054,373.28	47,312,252.04	48,175,572.08	28,406,735.15	9,054,961.56	19,351,773.59	(863,320.04)	(1,702,599.69)
2125 - Children's Services Board	69,968,673.71	67,866,398.79	52,897,016.22	3,052,951.00	49,844,065.22	71,508,393.42	73,937,721.00	50,467,688.64	1,334,899.31	49,132,789.33	(2,429,327.58)	(711,275.89)
2150 - Job & Family Services	59,113,854.66	56,322,969.80	3,896,061.04	427,664.73	3,468,396.31	52,346,827.20	56,236,287.50	6,600.74	182,201.32	(175,600.58)	(3,889,460.30)	(3,643,996.89)
2160 - Child Support Enforcement	10,591,470.49	10,710,315.29	3,009.60	245,413.93	(242,404.33)	11,584,950.52	11,480,890.86	107,069.26	126,791.50	(19,722.24)	104,059.66	222,682.09
2245 - Real Estate Assessment	9,147,627.42	6,801,051.82	9,825,497.04	985,330.84	8,840,166.20	9,548,796.62	7,407,032.29	11,967,261.37	868,911.67	11,098,349.70	2,141,764.33	2,258,183.50
2241 - 2244 DTAC	3,982,057.46	3,353,644.85	6,094,768.78	148,257.96	5,946,510.82	3,216,382.58	2,867,729.19	6,443,800.17	325,496.75	6,118,303.42	349,031.39	171,792.60
2250 - Motor Vehicle & Gas	19,336,234.30	19,055,866.95	7,433,504.61	2,438,167.34	4,995,337.27	19,630,265.92	20,029,166.12	7,034,604.41	2,566,754.10	4,467,850.31	(398,900.20)	(527,486.96)
2251 - Surface Water Projects	1,397,490.73	1,171,092.88	6,608,271.09	173,124.47	6,435,146.62	3,972,451.67	1,288,258.71	9,292,464.05	485,638.56	8,806,825.49	2,684,192.96	2,371,678.87
2605 - Opiate Lawsuit Settlements	-	1,741,033.84	75,594,833.41	6,005,051.07	69,589,782.34	2,245,547.48	7,406,905.33	70,433,475.56	5,623,045.86	64,810,429.70	(5,161,357.85)	(4,779,352.64)
3001 - General Bond Reitirement	16,773,456.63	9,882,717.86	15,950,115.98	10,900.00	15,939,215.98	11,036,460.67	10,076,388.02	16,910,188.63	10,900.00	16,899,288.63	960,072.65	960,072.65
4001 - Gen Fund Permanent Improvement	171,000.00	170,433.14	566.86	111,124.41	(110,557.55)	999,166.70	320,015.82	679,717.74	679,717.74	-	679,150.88	110,557.55
4009 - GenFund Capital Improvements	4,133,000.00	4,131,275.52	1,724.48	632,605.11	(630,880.63)	6,997,823.94	6,009,604.27	989,944.15	989,944.15	0.00	988,219.67	630,880.63
4011 - GenFund Capital Improvements	2,404,844.71	5,611,331.71	16,580,504.66	2,927,839.91	13,652,664.75	-	1,566,778.82	15,064,043.34	1,877,839.91	13,186,203.43	(1,516,461.32)	(466,461.32)
4012 - Gen Fund Permanent Improvement	675,000.00	2,459,896.30	5,278,343.02	248,358.70	5,029,984.32	275,000.00	580,619.10	4,972,723.92	308,539.26	4,664,184.66	(305,619.10)	(365,799.66)
4013 - Special Capital Improvements	10,278,113.82	30,859,812.49	59,730,221.33	34,796,555.68	24,933,665.65	5,527,677.07	14,958,730.77	50,299,167.63	33,952,917.45	16,346,250.18	(9,431,053.70)	(8,587,415.47)
4101 - Engineer Capital Projects	3,722,513.27	4,015,452.29	401,941.39	1,763,498.09	(1,361,556.70)	3,236,187.73	2,136,057.68	1,502,071.44	1,113,458.07	388,613.37	1,100,130.05	1,750,170.07
4103 - SWMD-Capital	-	1,009,439.75	16,332,068.89	3,506,825.29	12,825,243.60	88,689.00	2,826,915.14	13,593,842.75	2,126,403.73	11,467,439.02	(2,738,226.14)	(1,357,804.58)
5001 - Sanitary Sewer Services	61,430,097.49	62,808,994.18	474,231.92	2,609,333.35	(2,135,101.43)	65,155,628.50	61,324,476.11	4,305,384.31	1,536,540.54	2,768,843.77	3,831,152.39	4,903,945.20
5101 - DSSS Capital Projects	356,730.39	1,379,165.27	4,563,628.88	4,509,278.13	54,350.75	3,411,711.39	4,392,331.12	3,583,009.15	3,244,672.88	338,336.27	(980,619.73)	283,985.52
6002 - Workers Compensation	1,927,072.22	2,003,721.43	7,382,734.36	4,325.00	7,378,409.36	2,211,586.59	1,181,074.08	8,413,246.87	395.00	8,412,851.87	1,030,512.51	1,034,442.51
6003 - Employee Benefits	73,475,441.13	74,758,310.28	1,442,183.65	290,310.46	1,151,873.19	76,531,107.47	76,760,338.31	1,212,952.81	5,717,616.62	(4,504,663.81)	(229,230.84)	(5,656,537.00)
6004 - Employee Benefits Stop Loss	7,271,808.23	4,951,534.20	2,992,983.04	-	2,992,983.04	6,629,563.00	6,620,558.25	3,001,987.79	-	3,001,987.79	9,004.75	9,004.75
6005 - Prop & Casualty Insur	2,514,943.63	2,338,406.69	851,766.91	154,764.72	697,002.19	2,674,183.89	2,888,659.73	637,291.07	299,297.88	337,993.19	(214,475.84)	(359,009.00)

Budget Stabilization Fund

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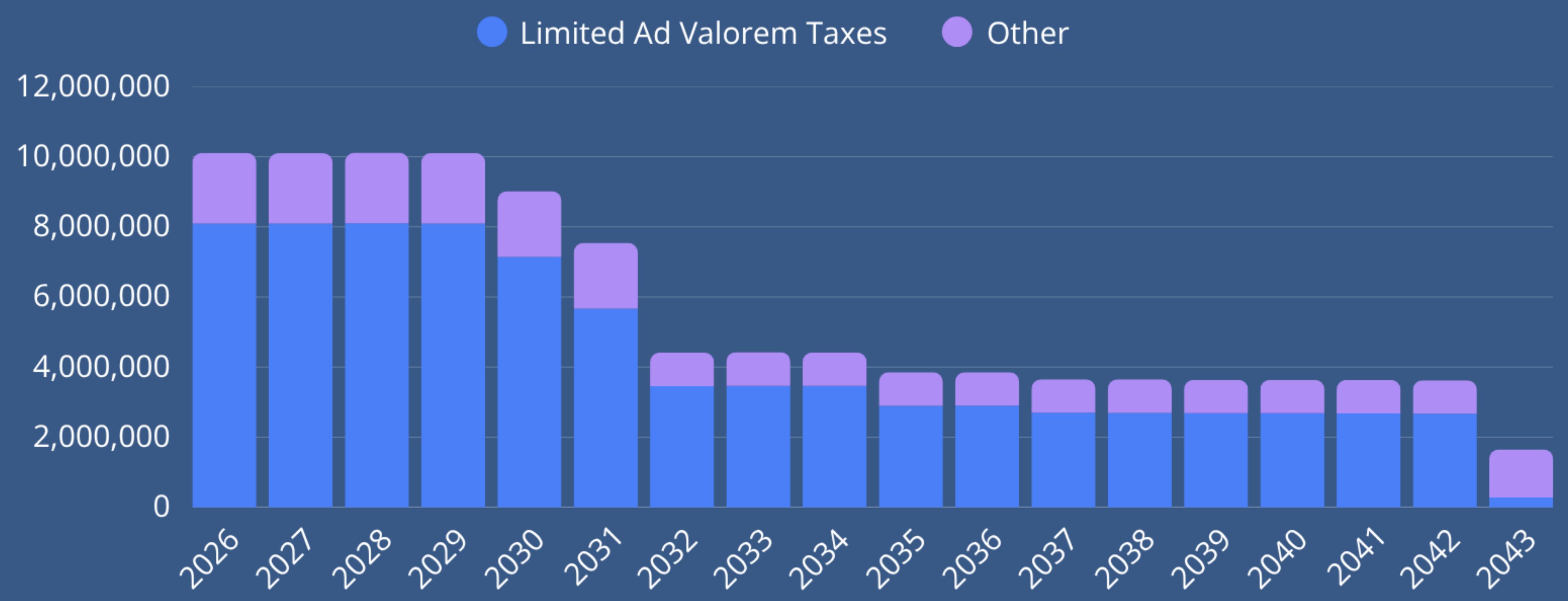
COUNTY EXECUTIVE

Budget Stabilization Fund – Per Resolution 2000-427, use requires approval of the Budget Commission and County Council. Approved uses are one-time essential operation shortfalls, bond retirement needs, extraordinary expenditures necessitated by emergency event.

2026- 2043 Debt Service



2000 vs. 2025

($ in millions)

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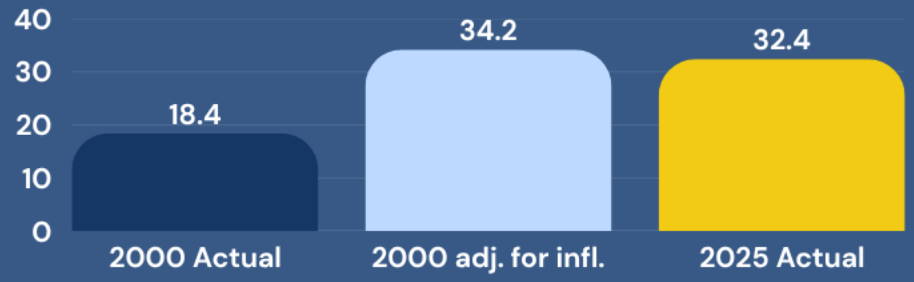
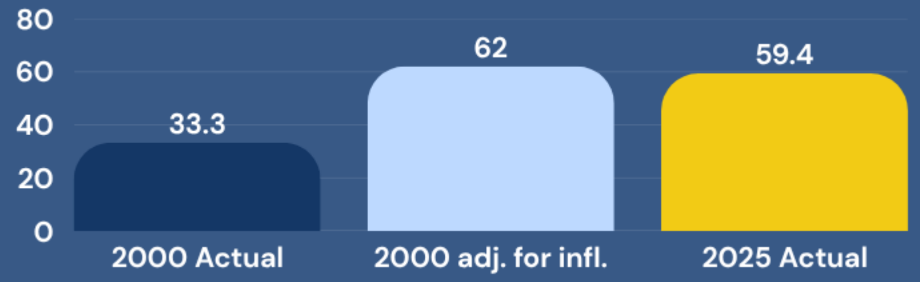
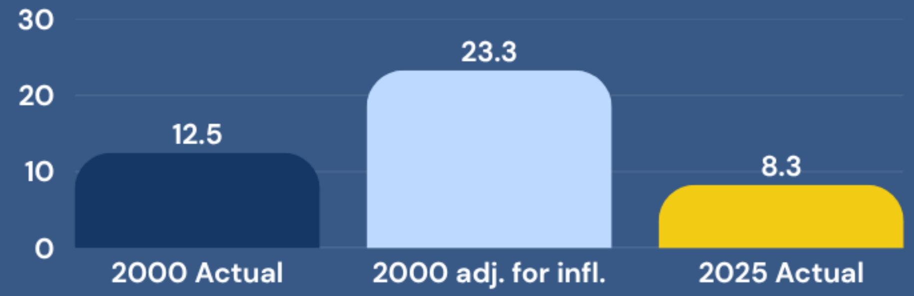
Property Tax Collected



Sales Tax Collected



Summit County LGF



Total General Fund

Employees in 2000		Employees in 2025		
General Fund:	1,160	General Fund:	894	-266
All Funds:	3,415	All Funds:	2,709	-706

972 fewer employees in 2025 than in 2000.

Ilene Shapiro
County Executive

Thank you!

Phil Montgomery
Director of Finance and Budget
County of Summit, Ohio

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330-643-7361

Ilene Shapiro
County Executive