Cuyahoga County

OFFICE OF BUDGET AND MANAGEMENT

2026 3rd Quarter Budget Update



Cuyahoga County Executive - **Chris Ronayne**

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

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

2026 highlights (as of 3rd Quarter):

- Received Certificate of Estimated Resources for 2026
- Received $4.4 million in lost Sales Tax revenue from the 2025 Sales Tax Holiday
- Approved $28.8 million in appropriations for the Central Services Campus in Garfield Heights
- Approved $2.2 million in appropriations to create the new Archives Document Management Department
- Extended the $63.6 million Standby Letter of Credit for The MetroHealth System
- Issued $7 million disbursement to the County Land Bank
- Approved $1.5 million in Casino Tax for Economic Development
- Affirmed credit ratings of Aa2 (stable) from Moody's Ratings and AA from S&P Ratings
- Adopted the 2027 Alternative Tax Budget
- Issued $927,705,000 in General Obligation-Capital Facilities Bonds, Series 2026 for the Central Services Campus in Garfield Heights
- Approved $13.6 million in appropriations to fund the 27th pay which will occur on December 31, 2026
- Fitch Ratings upgraded Cuyahoga County's bond ratings to AAA from AA+
- Submitted 2.25 mills increase to the 3.9 Board of Developmental Disabilities Continuous Levy
- Submitted renewal of the existing 4.7 mills with an increase of 2.5 mills Health & Human Services Levy
- Awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for 2026-2027 Biennial Budget
- Accepted the 2027 Tax Rates

Summary

The quarterly update is a comprehensive overview of the County's financial status. The process seeks to provide an accurate assessment of how current operations are meeting the objectives affirmed in the 2026-2027 biennial budget (**R2025-0293**).

General Operating Fund

The General Operating Fund is the main operating fund in the County budget and the County's primary unrestricted fund. As such, the County's financial strength is positively correlated with the health of the General Operating Fund and the County's Financial Policies seek to ensure that the General Operating Fund remains on strong financial footing, so the County can meet its obligations to its citizens.

The **General Fund is projected to end 2026 with an operating deficit of $9.3 million.** This includes $675.7 million in revenue and $685 million in expenditures. *This estimate includes $10.3 million in ARPA expenditures.* **Removing the impact of ARPA, the General Fund is projected to end 2026 with an operating surplus of $0.9 million.**

Revenue is projected to total $675.7 million in 2026, which is $36.4 million or 5.7%, more than what was anticipated in the budget. **Expenditures are projected to total $685 million**, which is $6.6 million or 1% under approved appropriation levels. *This expenditure estimate includes spending of $10.3 million in ARPA funds that were transferred to the General Fund.*

Revenue Discussion

2026 General Operating Fund revenue is projected to total $675.7 million. This is $36.4 million or 5.7% more than was estimated in the budget. Larger surpluses are projected in Interest Earnings, Other Revenue and Sales Taxes while one larger deficit is projected in Fines & Forfeitures. The sections below discuss the performance of each category of revenue to the County's General Operating Fund.

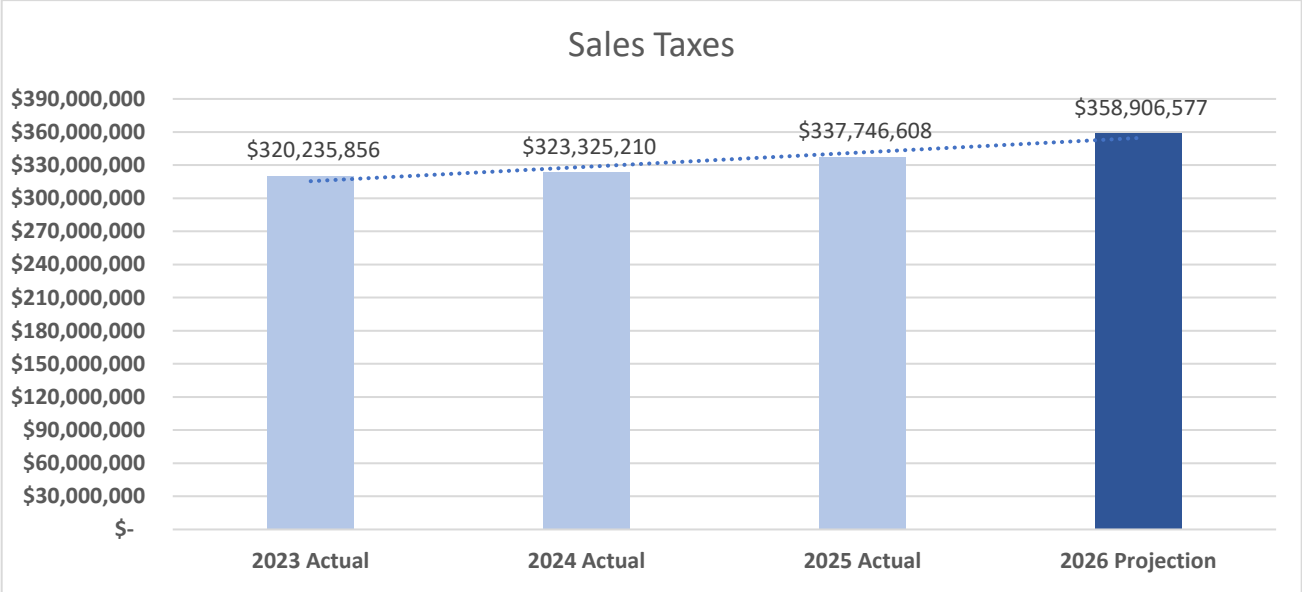
Revenue	2026 Budget	2026 Actual	2026 Projection	Budget Variance	% Variance
Property Tax	$42,019,532	$44,119,125	$44,119,125	$2,099,593	5.0%
Sales & Use	**$342,232,926**	**$270,279,933**	**$358,906,577**	**$16,673,651**	**4.9%**
Licenses & Permits	$72,805	$46,150	$77,008	$4,203	5.8%
Fines & Forfeitures	**$16,400,238**	**$6,731,997**	**$9,764,571**	**-$6,635,667**	**-40.5%**
Charges for Services	$113,106,152	$91,113,250	$115,468,286	$2,362,134	2.1%
Intergovernmental	$75,648,120	$59,150,230	$78,095,503	$2,447,383	3.2%
Other Revenue	**$17,507,184**	**$24,325,405**	**$30,860,604**	**$13,353,420**	**76.3%**
Interest Earnings	**$32,296,950**	**$31,809,188**	**$38,429,710**	**$6,132,760**	**19.0%**
Total	**$639,283,907**	**$527,575,277**	**$675,719,343**	**$36,435,436**	**5.7%**

Sales Tax

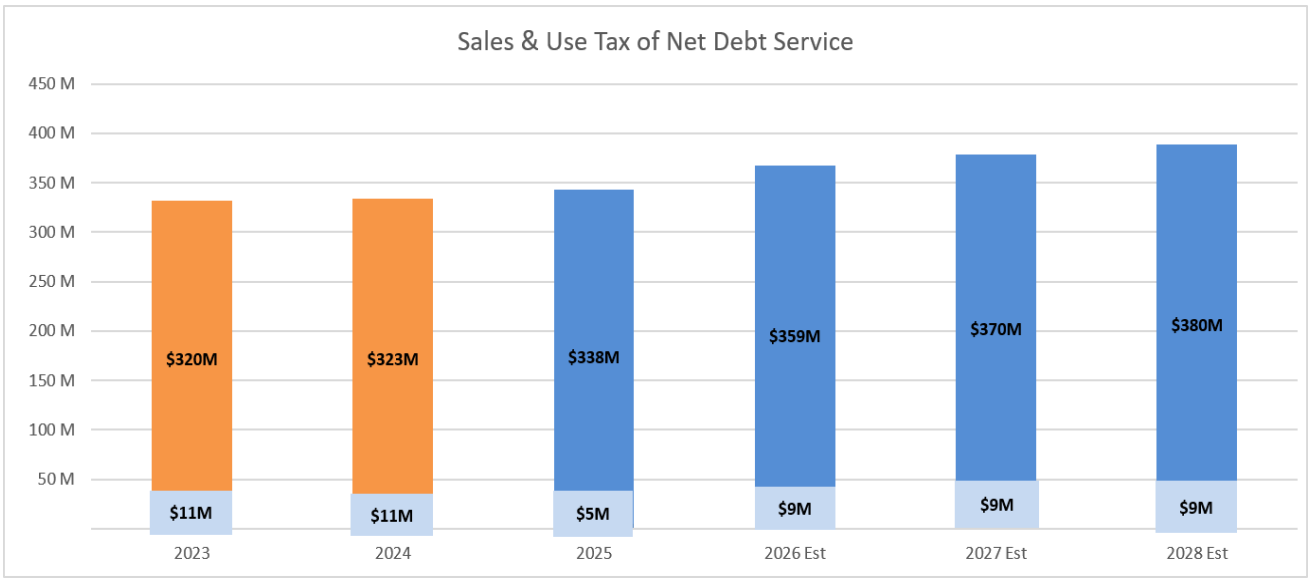
Gross Sales Tax revenue is projected to total $367.6 million in 2026. This is $22.6 million more than what was assumed in the 2026 budget and $22.5 million or 6.5% more than 2025 *(Actual Sales Tax collections through October total $306.9 million which is a 7.5% increase over the same period last year).* This estimate assumes sales tax collections continue at the current rate for the remainder of the year. This collection also includes $4.4

million in Holiday Sales Tax collections from 2025. The County's share of sales tax receipts is first applied to Sales Tax debt service required on the 2014, 2016, and 2017 Sales Tax Revenue Bonds.

The remaining Sales Tax revenue that is deposited to the General Operating Fund is estimated to total $358.9 million in 2026, which is approximately 53% of the fund's total revenue (based on 3rd Quarter estimates). In previous years, Sales Tax represented more than 50% of total General Operating Fund revenue. The 2026 estimate is 4.9% more than what was assumed in the budget.



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



There are five outstanding debt issues that are backed by the County's sales tax. As required by the terms of the Trust Indenture, and as supplemented for each issue, the County's sales tax revenue is distributed from the State to the trustee for all the County's Sales Tax Revenue Bonds. The trustee withholds amounts required for debt service pursuant to the trust indentures and then forwards the remaining sales tax to the County.

- **2014 Various Purpose** – debt service is paid solely with sales tax revenue. Debt service due in 2026 is approximately $8.7 million. These bonds supported various capital projects, including the Enterprise Resource Planning project. Bonds mature in 2038 and were partially refunded in 2020 saving approximately $7 million over the remaining lifetime.

- **2015 Public Square** – debt service is paid from TIF (Tax Increment Financing) and payments from the developer. Debt service due in 2026 is $755,581. The 2015 bonds partially funded improvements to Public Square. Excess TIF revenues fund a public capital reserve fund that may be used for further Public Square projects. Any unused funds are paid to the City of Cleveland at maturity.

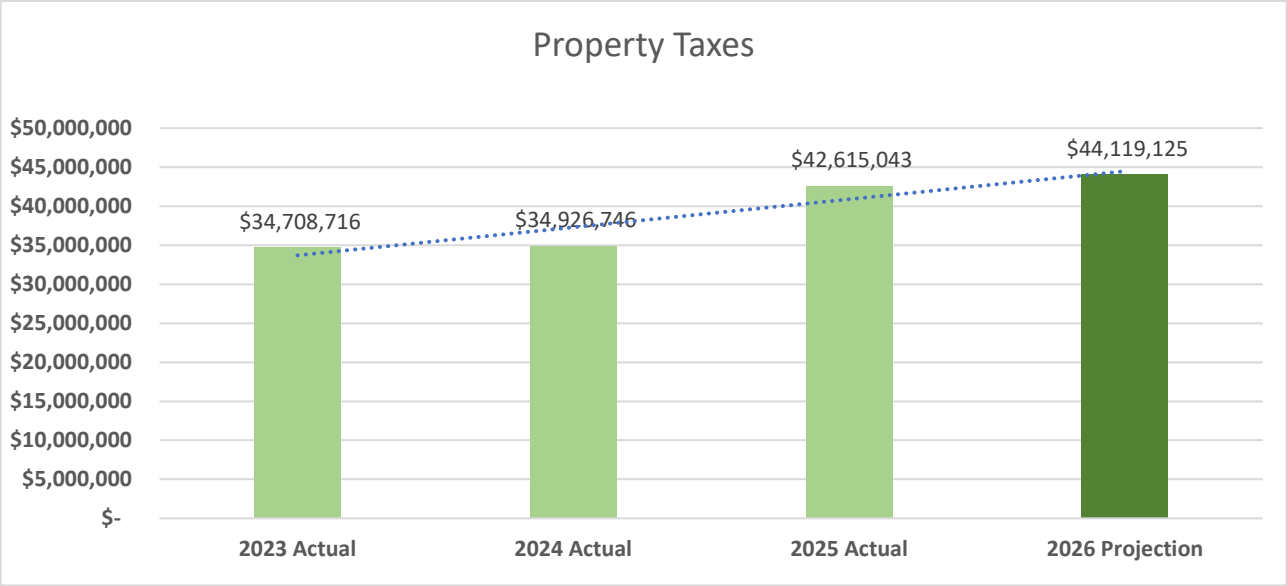
- **2016 County Downtown Garage** – debt service is paid from sales and use tax revenue with the Downtown Garage Fund reimbursing the General Fund in equal amounts. Debt service due in 2026 is approximately $1.5 million and will remain at this level through maturity in 2037. As the General Fund is the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

- **2017 Gateway Arena** – debt service is paid by several sources including the Cleveland Cavaliers Operating Company, City of Cleveland admissions taxes, County levied hotel and lodging excise tax, and the General Fund. The County and Destination Cleveland make annual scheduled payments for series 2017A. Debt service due in 2026 is approximately $3 million. Under an agreement with the City of Cleveland and the Cleveland Cavaliers, series 2017B bonds are paid with admissions taxes, a portion of sales taxes generated at the facility, and if all funds are insufficient to pay debt service charges on the 2017B bonds, contingent rent paid by the Cavaliers Operating Company. Debt service due in 2026 is approximately $4.3 million which remains relatively unchanged through maturity in 2035. Series 2017C are paid directly through rent payments from the Cleveland Cavaliers Operating Company under a lease extension agreement with the Gateway Economic Development Corporation of Greater Cleveland which manages the facility on behalf of the County. Debt service due in 2026 is approximately $5.5 million and remains relatively unchanged through maturity.

- **2022 County Ballpark** – In January 2022, the County issued $190 million in sales and use tax revenue bonds for capital upgrades to the County owned Ballpark. Debt service on Series 2022A is funded through fixed annual contributions from the County General Fund of $2.55 million, hotel and lodging excise taxes credited to the County Sports Facility Reserve Fund up to $3 million, and contributions from the City of Cleveland of $2.683 million from various revenue sources. Contributions in excess of annual debt service payments are deposited to a Capital Repairs Fund, with funds disbursed upon approved requests from the County. Series 2022B debt service is paid by additional rent from the Cleveland Guardians Baseball Company as part of the lease extension with the Gateway Economic Development Corporation of Greater Cleveland which manages the facility on behalf of the County. Any shortfalls in revenue contributions for either bond series will result in required payments from sales and use tax revenues to satisfy amounts due in any operating year.

Property Tax

The County's Fiscal Office, through the County Treasurer, collects approximately $3 billion annually in property tax revenue, the majority of which is distributed to school districts, libraries, and municipalities. Approximately 18% of total taxes collected are retained by the County, 6.6% of which is revenue to the General Operating Fund.

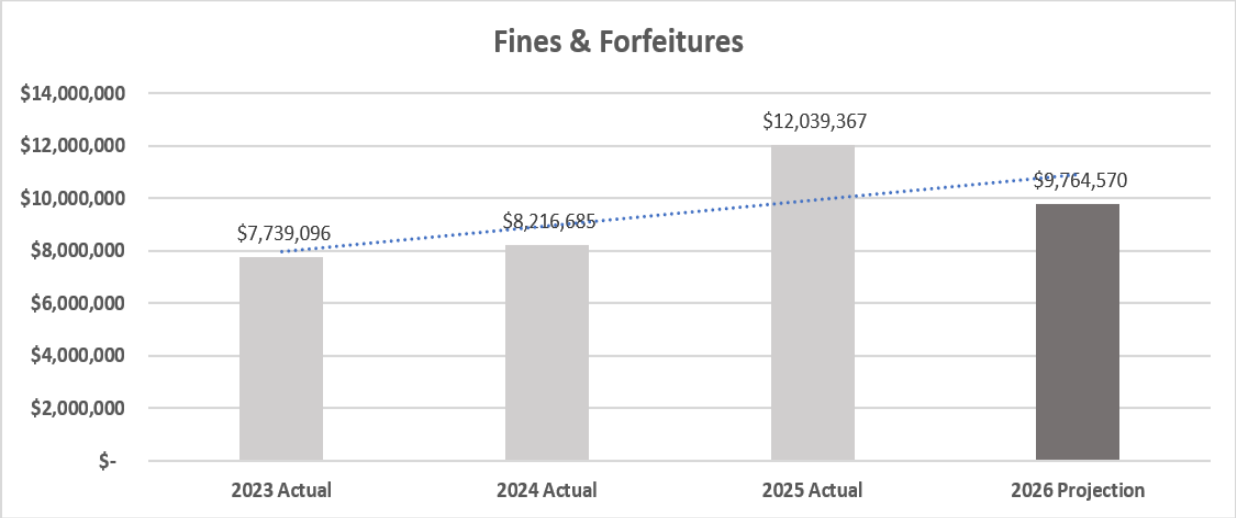


Property Tax revenue to the General Fund is estimated to total $44.1 million which is $2.1 million or 5% more than what was assumed in the budget and $1.5 million more than 2025. The majority of this surplus is due to the collections of delinquent taxes. Property Taxes are generated from a portion of the County's 1.45 mills (inside millage). The 2026 Tax Budget (R2025-0187) maintained the 2025 allocation of the County's inside millage of 1.10 mills to the General Fund and 0.35 mills to the General Obligation Bond Retirement Fund. The 2027 Tax Budget (R2026-0115) maintains the same allocation of the County's inside millage.

Fines and Forfeitures

Fines and Forfeitures revenue is projected to total $9.8 million, which is $6.6 million or 40.5% less than what was assumed in the budget. This deficit is due to lower-than-expected transfers of excess private foreclosure revenue currently on deposit with the Clerk of Court.

Fines and Forfeitures revenue is derived primarily from costs and fees collected in the four County Courts and the 8th District State Court of Appeals, which has single jurisdiction in Cuyahoga County. Revenue, therefore, is largely dependent on the number of filings with the clerk. The Clerk of Courts serves as the Clerk for the Court of Common Pleas, Domestic Relations Court, and the 8th District Court of Appeals. By statute, Juvenile and Probate Courts serve as their own clerk. Costs are collected as cases are disposed.



- **Court of Common Pleas -** Civil and Criminal filings totaled 18,343 through the 2nd Quarter 2026, a 4.1% increase over the number of filings during the same period last year. Criminal filings decreased during this period by 0.3% (approximately 19 cases) compared to 2025, while Civil filings increased by 6.3% (approximately 733 cases) during the same time period.

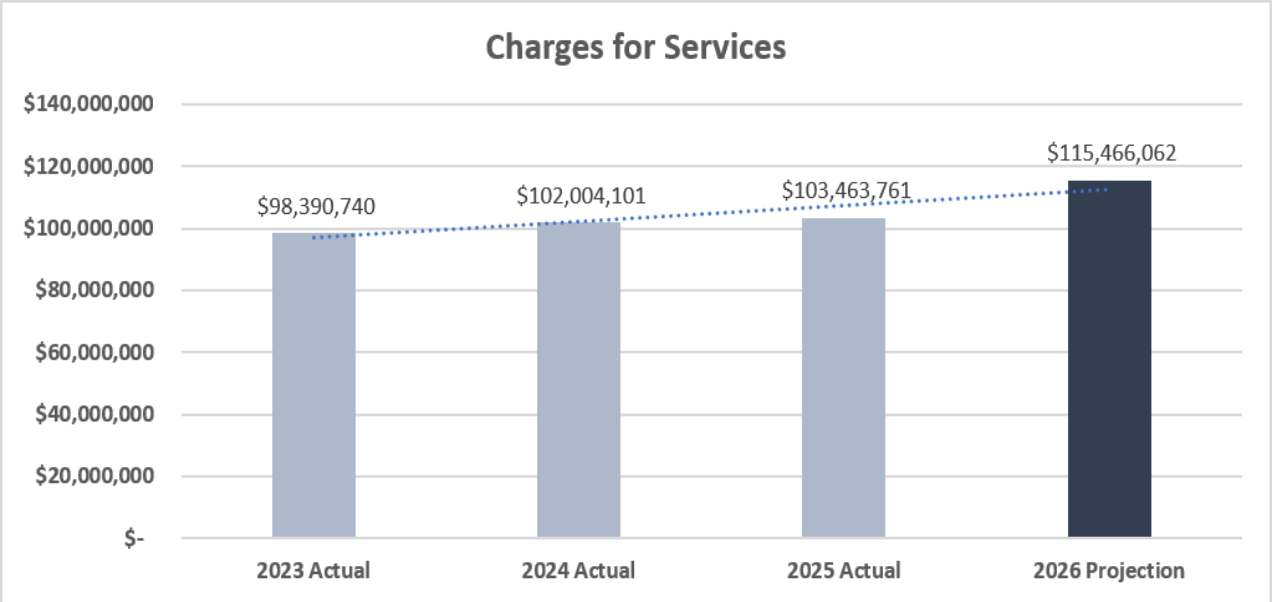
- **Domestic Relations -** Court filings remained strong during the third quarter of 2026, with 2,068 new cases filed. This represents a 4.29% increase in case filings from the second quarter of 2026. Through September, year to date filings is at 6,012. Through September, year-to-date filings total 6,012 cases, reflecting sustained demand following the 1,983 cases filed during the second quarter. Based on current trends, the Court is projected to receive approximately 8,000 filings by the end of 2026. To better serve court users, particularly the growing number of self-represented litigants, the Court continues to expand technology-based and accessible services. The Virtual Help Center provides 24/7 access to guided interviews through the Court's website and mobile application, simplifying case initiation and improving access to services. During the third quarter, 7,259 individuals utilized the Virtual Help Center, bringing year-to-date usage to 20,111 users and demonstrating continued reliance on this resource. Navigation Services also continues to play a vital role in helping individuals access court resources, understand court processes, and connect with available services. During the third quarter, staff assisted 5,513 individuals, increasing the year-to-date total to 14,546 individuals and reflecting sustained demand for personalized assistance. Mediation services continued to experience steady utilization. During the third quarter, the Court received 79 mediation referrals, bringing the year-to-date total to 211 referrals. If current trends continue, approximately 281mediation referrals are anticipated by year-end, underscoring the ongoing value of alternative dispute resolution and the importance of maintaining adequate mediation resources. Family Evaluation Services (FES) remains an essential resource in addressing complex family matters. The Court received 8 referrals during the third quarter, bringing the year-to-date total to 61 referrals Court filings remained strong during the second quarter of 2026, with 1,983 new cases filed. Through June, year-to-date filings total 3,944 cases, reflecting sustained demand following the 1,961 cases filed during the first quarter. Based on current trends, the Court is projected to receive approximately 7,888 filings by the end of 2026. To better serve court users, particularly the growing number of self-represented litigants, the Court continues to expand technology-based and accessible services. The Virtual Help Center provides 24/7 access to guided interviews through the

Court's website and mobile application, simplifying case initiation and improving access to services. During the second quarter, 6,683 individuals utilized the Virtual Help Center, bringing year-to-date usage to 15,351 users and demonstrating continued reliance on this resource. Navigation Services also continues to play a vital role in helping individuals access court resources, understand court processes, and connect with available services. During the second quarter, staff assisted 4,725 individuals, increasing the year-to-date total to 9,033 individuals and reflecting sustained demand for personalized assistance. Mediation services continued to experience steady utilization. During the second quarter, the Court received 56 mediation referrals, bringing the year-to-date total to 132 referrals. If current trends continue, approximately 264 mediation referrals are anticipated by year-end, underscoring the ongoing value of alternative dispute resolution and the importance of maintaining adequate mediation resources. Family Evaluation Services (FES) remains an essential resource in addressing complex family matters. The Court received 24 referrals during the second quarter, bringing the year-to-date total to 48 referrals.

- **Juvenile Court –** Year-to-date, the Clerk's office processed 6,852 new official case filings which is a slight decrease as compared with the 3rd quarter of 2025. The Detention Center had an average daily population of 121.6 youth through the 3rd quarter of 2026, which is an increase from 3rd Quarter 2025. Year-to-date abuse, dependency, and neglect filings decreased from 1,100 in 2025 to 954 in 2026. Year-to-date Home Detention admissions decreased from 499 in 2025 to 433 so far in 2026. Lastly, the Early Intervention and Diversion Center (EIDC), which is funded through the Health and Human Services Levy and RECLAIM grants, continues to assess youth for diversion services avoiding court action, detention, and decreasing recidivism. Year-to-date referrals for the EIDC are 2,121 in 2026 as compared with 2,140 for the same period in 2025.

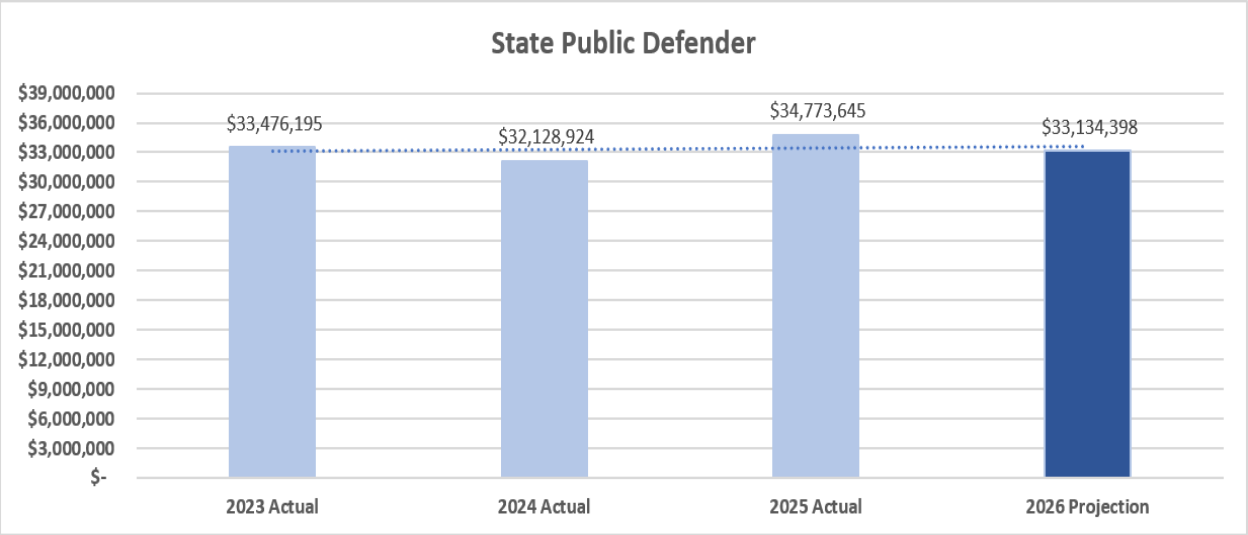
Charges for Services

Charges for Services revenue is projected to total $115.5 million in 2026, which is $2.3 million or 2.1% more than what was estimated in the budget. This surplus is projected primarily in fees collected by Board of Elections.

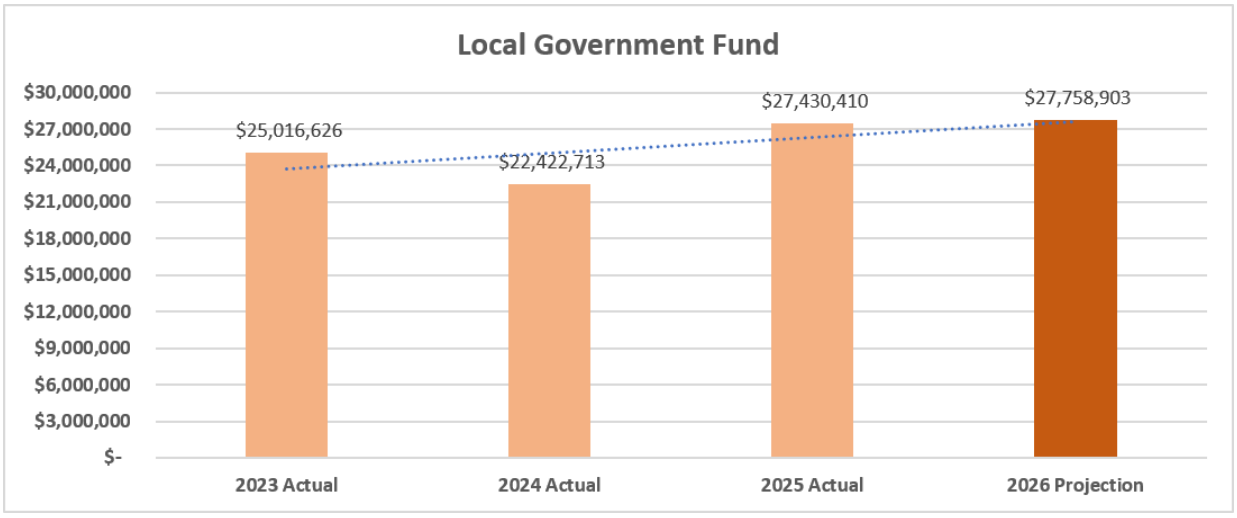


Other Intergovernmental

Other Intergovernmental revenue is projected to total $78.1 million in 2026, which is $2.4 million or 3.2% more than what was estimated in the budget. This reflects the reimbursement received from the **State Public Defender's Office** for indigent defense, trial transcript, and guardian ad litem expenditures. State Public Defender reimbursements are estimated at $33.1 million. The 2026 budget assumed 82% reimbursement from the State Public Defender's Office and a budget of $31 million. In May 2025, the State Public Defender decreased the reimbursement rate from 93% to 82%.

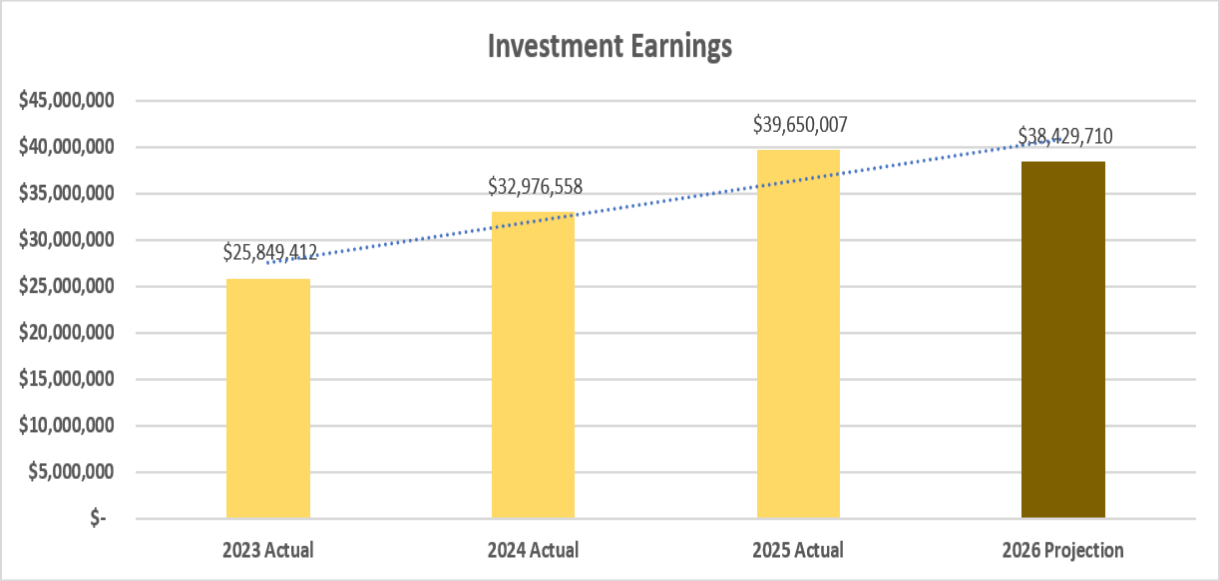


Also included is revenue derived from the **Local Government Fund** (LGF) which is estimated to total $27.8 million in 2026. The budget was calculated based on the allocation from the State. The LGF is supported by 1.7% of general tax revenue collected by the State. The 2025 budget assumed $27.8 million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



Interest Earnings

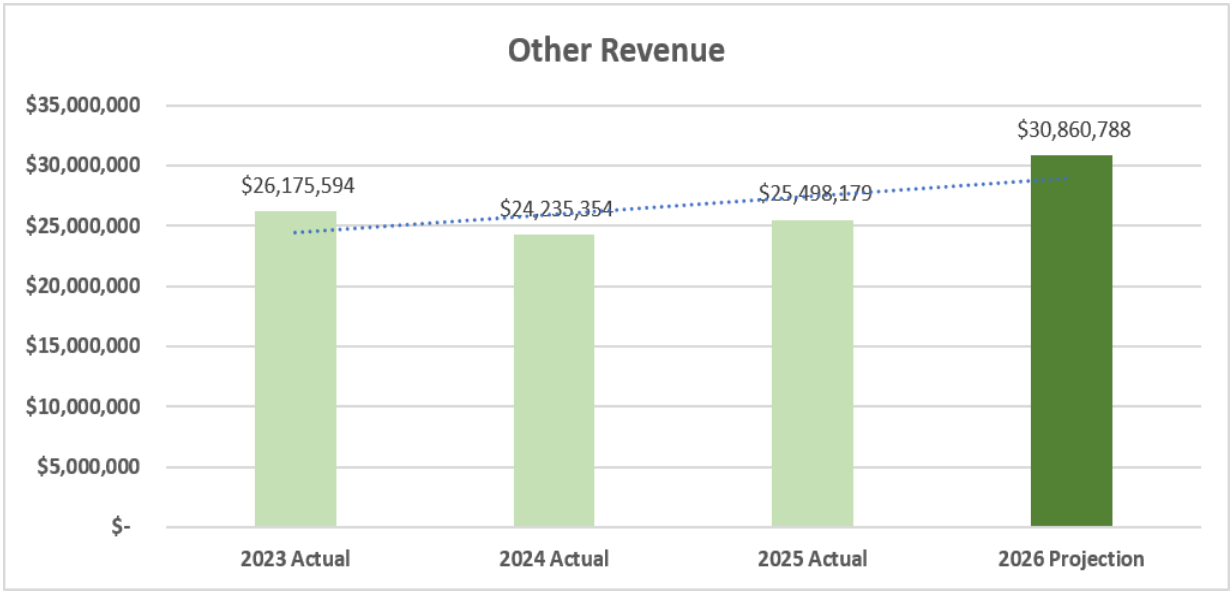
Interest Earnings are estimated to total $38.4 million in 2026, which is $6.1 million or 19.0% more than what was estimated in the budget. As of September 30, 2026, the value of the County's investment portfolio totals $925 million.



Other Revenue/Taxes

Other Revenue/Taxes is projected to total $30.8 million in 2026, which is $13.4 million or 76.3% more than what was estimated in the budget. This projection includes:

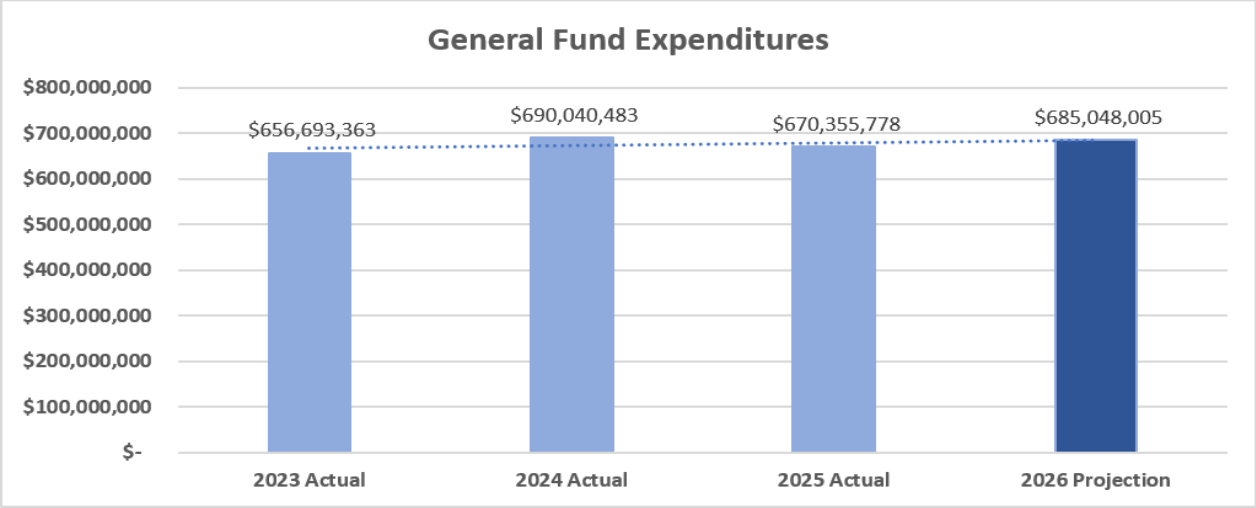
- $1.7 million combined cash transfer from the Maintenance Garage and Sanitary Sewer Funds to repay the advance made from the General Fund for the purchase and renovation of the Harvard Road Garage
- $1.5 million transfer from the Garage Fund to repay the General Fund for debt service payments on the 2016 Sales Tax Revenue Bonds issued for renovations at the Huntington Park Garage
- $12.6 million in Bed Taxes
- $2 million repayment for Western Reserve debt
- $11.7 million transfer from the 27th Pay Reserve



Expenditure Discussion

The General Fund supports programs and services in nearly every facet of County government, supporting agencies under the authority of the County Executive, those under other elected officials (e.g., Courts, Prosecutor) and those controlled by independent Boards and Commissions. **Expenditures** for the General Fund are **projected to total $622.5 million**, which is $6.6 million or 1% under budget. Personnel Services are projected to end 2026 with a deficit of $6.3 million or 1.6% more than budget, Other Expenditures are projected to end 2026 with a surplus of $12.9 million or 5.8% less than budget. **Subsidies** to other funds are **projected to total $62.5 million** which is what was assumed in the budget. *It is important to note that projected expenditures include spending of the American Rescue Plan Act (ARPA) funds that were transferred to the General Fund in 2021 and 2022.*

Expenditures/Subsidies	2026 Budget	2026 Actual	2026 Projection	Budget Variance	% Variance
Personal Services	$406,533,669	$306,776,992	$412,683,426	-$6,309,757	-1.6%
Other Expenditures	$222,732,533	$140,896,743	$209,851,868	$12,880,665	5.8%
Total Expenditures	**$629,106,201**	**$447,673,735**	**$622,535,293**	**$6,570,908**	**1.0%**
Subsidies to Other Funds	**$62,512,711**	**$50,858,135**	**$62,512,711**	**$0**	**0.0%**



Departmental Budget Variances

The departments with significant budget variances include:

Fiscal - $12.1 million surplus

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

Information Technology – $0.7 million surplus

This surplus is projected in Other Expenses, primarily due to realignment of Dell and Microsoft licensing charges.

Sheriff - $9.5 million deficit

This deficit is projected in both Personnel Services and Other Expenses. Personnel Services is projected to end 2026 with a deficit of $9.3 million *(due Overtime $3.1 million, Collective Bargaining Adjustments $3.5 million and $2.4 million in corresponding Fringe Benefits costs).* Other Expenses are projected to end with a deficit of $5.4

million *(Controlled Costs $1.9 million for Space Maintenance and Security, Professional Services $3.7 million for Summit Food Service and MetroHealth).*

Domestic Relations – $1.2 million surplus
This surplus is projected in Personnel Services due to thirteen vacancies *(including Court Reporter, Forensic Family Evaluator, HR/Communications/Grants and several IT Positions*). Four vacant positions were filled in the 3rd quarter.

Juvenile Court - $2.5 million deficit
This deficit is projected primarily in Personnel Services. Personnel Services is projected to end 2026 with a deficit of $2.2 million *(due to staffing and overtime in the Detention Center)*. Other Expenses is projected to end 2026 with a $0.3 million deficit in Controlled Costs *(a combination of Space Maintenance and Security).*

Prosecutor – $1.9 million surplus
This surplus is projected in Personnel Services and Other Expenses. A surplus of $1 million is projected in Personnel Services due to a combination of vacancies and expenditure transfers to eligible grants. A surplus of $0.9 million is projected in Other Expenses *($0.6 million in Professional and $0.3 million in Controlled Costs)*.

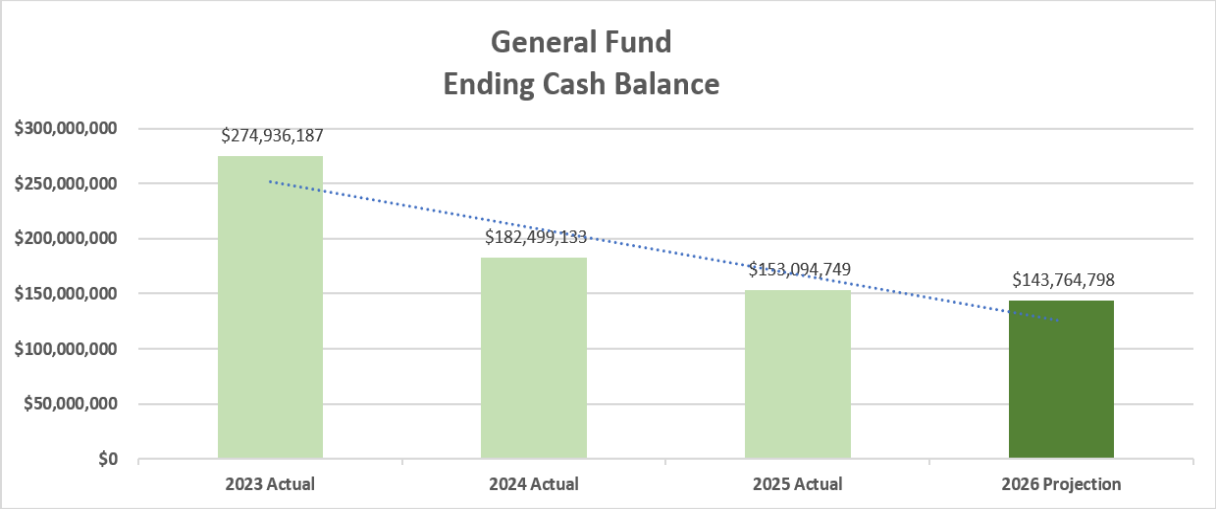
Board of Elections – $1.2 million deficit
This deficit is projected in Other Expenses, more specifically Controlled Costs. Deficits of $1.1 million are projected in Controlled Costs *($0.8 million in Space Maintenance costs for 1801 Superior and $0.3 million in Security.)*

Subsidies to Other Funds
General Fund subsidies to other County funds are projected to total $62.5 million in 2026, which is what was assumed in the budget.

Reserves on Balance
There are no projected reserves at 3rd quarter for the General Operating Fund.

Ending Cash Balance
The 2026 General Fund revenue and expenditures are projected to total $675.7 million and $685 million, respectively. The ending cash balance in the General Fund is projected to total $143.8 million, which is $3.7 million under the cash reserve requirement. As of the 3rd quarter, the County is not in compliance with Section 706.01 of the County Code, which requires a minimum of 25% of the previous year's expenditures.

General Fund	2026 Budget	2026 Actual	2026 Projection	Budget Variance
Beginning Cash Balance	**$153,093,460**	**$153,093,460**	**$153,093,460**	**$0**
Operating Revenue	$639,283,907	$527,575,277	$675,719,343	$36,435,436
Operating Expenditures	$629,106,201	$447,673,735	$622,535,293	$6,570,908
Subsidies to Other Funds	$62,512,711	$50,858,135	$62,512,711	$0
Ending Cash Balance	**$100,758,454**	**$182,136,867**	**$143,764,798**	**$43,006,344**
Cash Reserve Requirement	***$147,495,508***	***$147,495,508***	***$147,495,508***	



Health and Human Services Levy Zone

Cuyahoga County residents have generously approved two levies for supporting health and human services.

- Health and Human Services – 4.8 mills – this levy was approved by the voters in March, 2024 for the period of eight years (expires December 2032).

- Health and Human Services – 4.7 mills – this levy was approved in April, 2020 for the period of eight years (expires December 2028), replacing and increasing the millage from 3.9 mills to 4.7 mills.

As of the 3rd Quarter, the Health and Human Service Levy Fund is projected to end the year with an operating deficit – defined as total expenditures greater than total revenue – **of $1.1 million.**

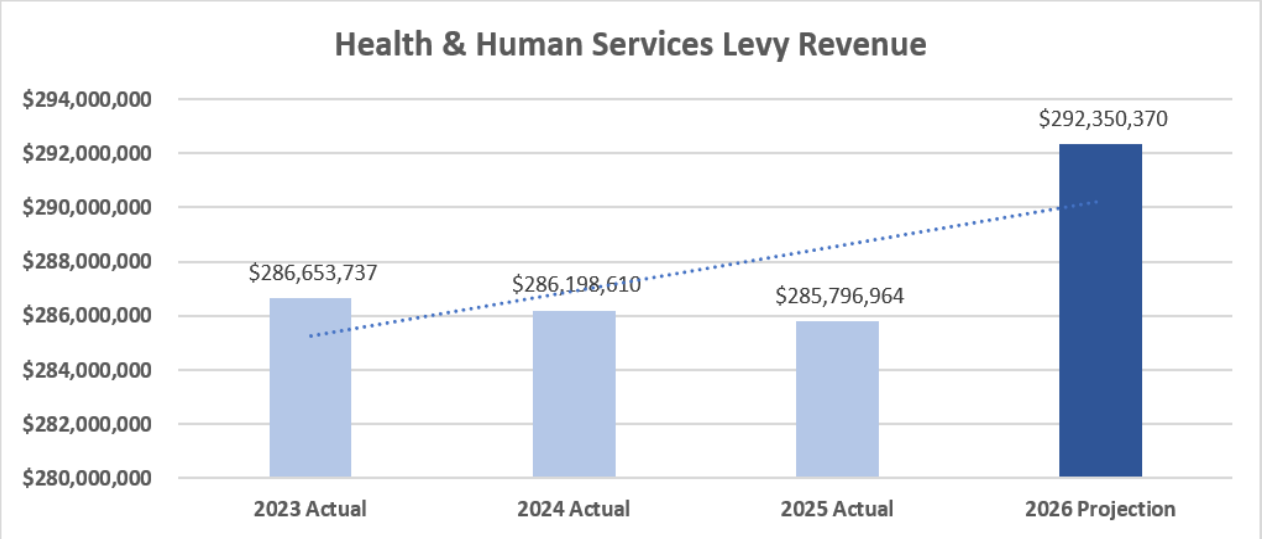
Revenue Discussion

Overall revenue is projected to total $292.4 million, which is $13.1 million or 4.7% more than the current budget.

Revenue	2026 Budget	2026 Actual	2026 Projection	Budget Variance	% Variance
Intergovernmental	$15,483,016	$7,757,312	$15,514,624	$31,704	0.2%
Property Taxes	$263,810,425	$276,834,735	$276,835,650	$13,025,225	4.9%
Total	**$279,293,441**	**$284,592,047**	**$292,350,370**	**$13,056,929**	**4.7%**

Other Intergovernmental revenue is projected to total $15.5 million, which is $31,704 or 0.2% more than budget. This is revenue received from the State Homestead credit. The homestead exemption allows low-income senior citizens and permanently and totally disabled Ohioans to reduce their property tax bills by shielding some of the market value of their homes from taxation. The exemption, which takes the form of a credit on property tax bills, allows qualifying homeowners to exempt up to $25,000 of the market value of their homes from all local property taxes. The state of Ohio reimburses school districts and local governments for revenue taxpayers save through the homestead exemption.

Property Tax revenue generated by the County's two levies is projected to total $276.8 million, which is $13 million or 4.9% more than what was assumed in the adopted budget. The majority of this surplus is due to the collection of delinquent property taxes.



Expenditure Discussion

Expenditures from the HHS Levy Fund include the County's support for the Alcohol, Drug Addiction, and Mental Health Services (ADAMHS) Board $37 million and MetroHealth System $35 million for 2026, as well as subsidies to other County funds to support operating expenditures. The subsidies provided to other County funds represent the difference between Federal, State, and other program revenue and the cost of operations for agencies and departments that provide health and human services throughout the County. **HHS Levy expenditures represent approximately 27% of total County spending in the areas of social services, health & safety, and justice & public safety. HHS Levy expenditures are projected to total $293.4 million** which is $10.2 million or 1.5% more than budget.

Expenditures/Subsidies	2026 Budget	2026 Actual	2026 Projection	Budget Variance	% Variance
Other Expenditures	$3,843,197	$3,169,831	$5,340,465	-$1,497,268	-39.0%
Subsidies to Other Funds	$279,372,466	$154,896,849	$288,070,670	-$8,698,204	-3.1%
Total Expenditures/Subsidies	**$283,215,663**	**$158,066,680**	**$293,411,135**	**-$10,195,472**	**-3.6%**

Other Expenditures for tax collection fees are projected to total $5.3 million which is $1.5 million or 39% more than what was assumed in the budget. Subsidies to other funds are projected at $288.1 million which is $8.7 million or 3.1% more than budget. The following are the larger projected subsidy variances from what was assumed in the budget:

Juvenile Court - $3.3 million deficit

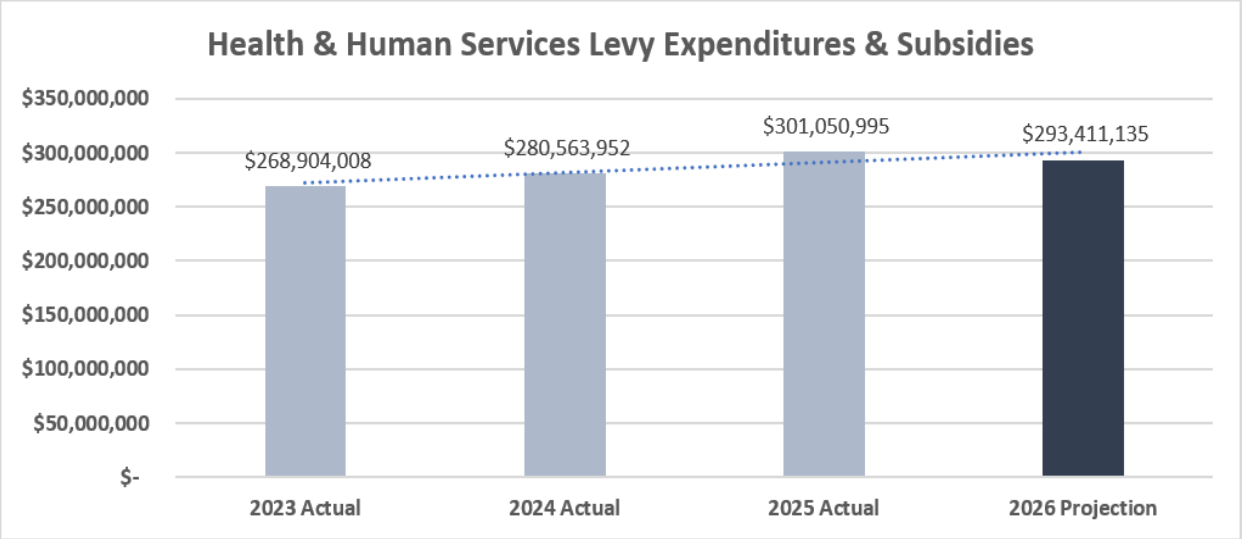
This deficit is projected in both Personnel Services and Other Expenditures. The projected deficit in Personnel Services is due to increased staffing, while the projected deficit in Other Expenses is due to increased Controlled Costs *(Space Maintenance)* and other volume-based services *(Rehabilitation Services)*. Juvenile Court is projected to require additional HHS Levy subsidy for 2026.

HHS-Children & Family Services - $7.3 million deficit

This deficit is projected in Client Services due to Out of Home Care spending. Children & Family Servicers is projected to require additional HHS Levy subsidy for 2026.

HHS-Early Childhood - $1.2 million surplus

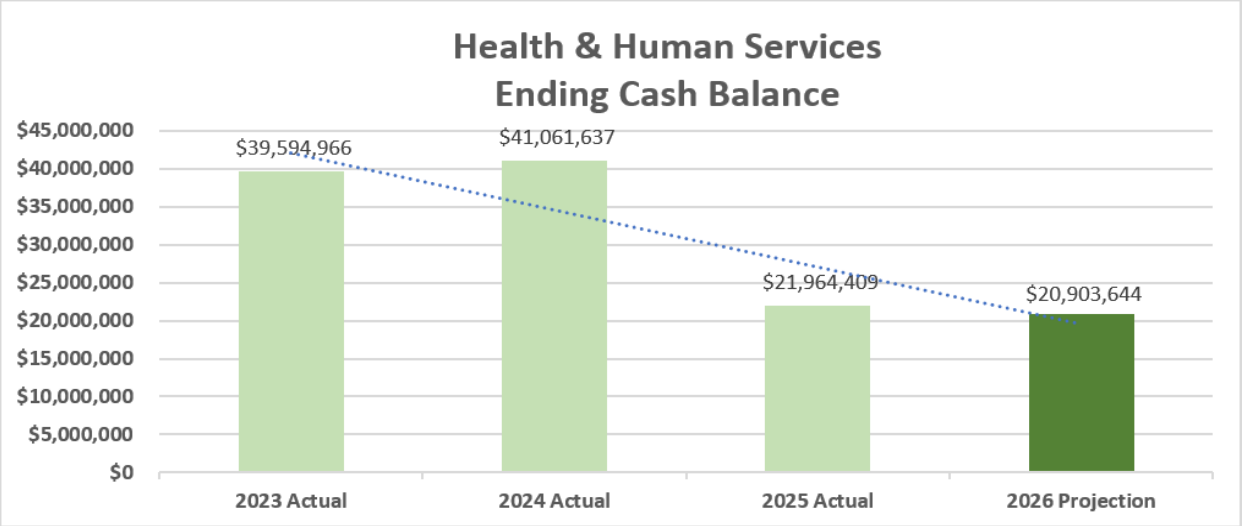
This projected surplus is a combination of underspending in the Universal Pre-Kindergarten (UPK) program and grants that will carry into future years. Early Childhood is projected to require less HHS Levy Subsidy in 2026.



Ending Cash Balance

The 2026 HHS Levy Funds revenue and expenditures are projected to total $292.4 million and $293.4 million, respectively. The ending cash balance in the HHS Levy Funds is projected to total $20.9 million, which is $9.6 million under the cash reserve requirement. As of the 3rd quarter, the County is not in compliance with Section 706.01 of the County Code, which requires a minimum of 10% of the previous year's expenditures.

HHS Levy Fund	2026 Budget	2026 Actual	2026 Projection	Budget Variance
Beginning Cash Balance	**$21,964,409**	**$21,964,409**	**$21,964,409**	**$0**
Operating Revenue	$279,293,441	$284,592,047	$292,350,370	$13,056,929
Expenditures/Subsidies	$283,215,663	$158,066,680	$293,411,135	-$10,195,472
Ending Cash Balance	**$18,042,187**	**$148,489,776**	**$20,903,644**	**$2,861,457**
Cash Reserve Requirement	***$30,489,419***	***$30,489,419***	***$30,489,419***	



All Funds

The All Funds budget captures the County's total annual operating activity, excluding grants and capital projects. This includes not only the General Fund and Health and Human Services Levy Zone, but also all the special revenue (restricted) funds.

Revenue Discussion

2026 All Funds revenue is projected to total $2.072 billion, which is $56.9 million or 2.8% more than what was estimated in the budget. Significant variances from budget include:

General Fund:
General Fund Zones - $36.4 million surplus
Please see General Fund Revenue Discussion on pages 3-10.

Special Revenue Funds:
Health & Human Services Levy Funds - $13.1 million surplus
Please see Health & Human Services Levy Fund Revenue Discussion on pages 13-14.

Expenditure Discussion

All Funds expenditures are projected to total $2.132 billion in 2026, which is $103.2 million or 4.6% less than what was estimated in the budget. Significant variances in agency budgets include:

General Fund:
General Fund Zones - $6.5 million surplus
Please see General Fund Expenditure Discussion on pages 10-12.

Special Revenue Funds:
Health & Human Services Levy Funds - $10.2 million deficit
Please see Health & Human Services Levy Funds Expenditure Discussion on pages 14-15.

Executive - $12.1 million deficit

The 2026 budget included appropriations totaling $9.3 million in Opioid funding. Expenditures for 2026 are projected total $22 million. Additional appropriations will be requested in the 4th quarter to resolve this deficit.

Fiscal - $7.4 million surplus
The majority of this surplus is projected in two Debt Service funds due to the County Hilton Hotel and Flats East Bank paying their portions of scheduled debt services *(both Certificate of Participation and Flats Guarantee require County to budget full scheduled debt service).*

Health & Human Services - $12.5 million surplus
The Department of Health & Human Services administers Income *Maintenance (ie: Child Care, Medicaid, SNAP, TANF)*, Social Service *(Adult Protective Services, Title IV-E Child Welfare, Title XX)* and Child Support *(Title IV-D)* programs for the County. The following divisions are projected to end 2026 with larger deficits/surpluses:

- CJFS $5.2 million projected surplus *(48 EFS Specialist & 10 Customer Service Aide vacancies)*
- OCSS $1 million surplus *(Cooperative Agreements with Courts)*
- IIC $2 million projected surplus *(multi-year UPK grant from the Cleveland Foundation)*
- Homeless $3 million projected surplus (*HUD Grant spending)*

Housing & Community Development - $9.6 million surplus
This projected surplus is due to two programs that have ended *(Treasury Rental Assistance $12.7 million and COVID-19 CARES Act ESG $80,000)* but remain in the budget and HUD grant $3.2 million which was recently awarded but not yet included in the budget.

Juvenile Court - $5.2 million surplus
This surplus is projected in capital projects including both case management and security systems.

Public Works - $60.7 million surplus
This surplus is projected in both Central Services Campus (Corrections Center) and Public Utility-Microgrid projects that will be carried forward to future years.

Public Works/Road & Bridge - $4 million surplus
This projected surplus is due to timing of the following Road & Bridge projects:

ODOT Project	Projected Expense	OPWC Project	Projected Expense
Schaaf Bridge	250,188	Garfield Blvd. Reconstruction	796,913
Clague Road	243,735	Warner Road	521,110
Snow Road	248,106	Smith Road Rehab	400,000
East 200th Street	145,000	Fitch Road Improvement	2,000,000
Cleveland Lakefront Connector	500,000	Jefferson Road Bridge	1,000,000
Rockside Road	484,868		
Pleasant Valley Road Bridges	2,000,000		
Ridgewood Drive Bridge	663,853		
Warrensville Road Resurfacing	2,357,375		
Rockside Road Bridges	4,000,000		
Bagley Road Resurfacing	1,500,000		
Lake Road - Clifton Blvd.	2,000,000		
Lee Road Bridge	100,000		
West 140th Street Rehab	2,000,500		
Lee Road Bridge	4,000,000		

As these Road & Bridge projects are completed and reconciled, cash and expense transfers are posted to accommodate each fund's share of the project cost. This results in expenditure fluctuations from year to year in the County's Road & Bridge funds because projects tend to take multiple years to complete.

Public Works/Sanitary Engineer - $3.1 million surplus

This projected surplus is due to the timing of sanitary projects. The Sanitary Engineer pays expenses for multiple sanitary sewer districts from the Sanitary Sewer operating account and is then reimbursed from municipalities at the end of the year. This budget includes appropriations Personnel Services and for contingencies and emergency repairs which are projected to not be needed in full, resulting in a surplus.

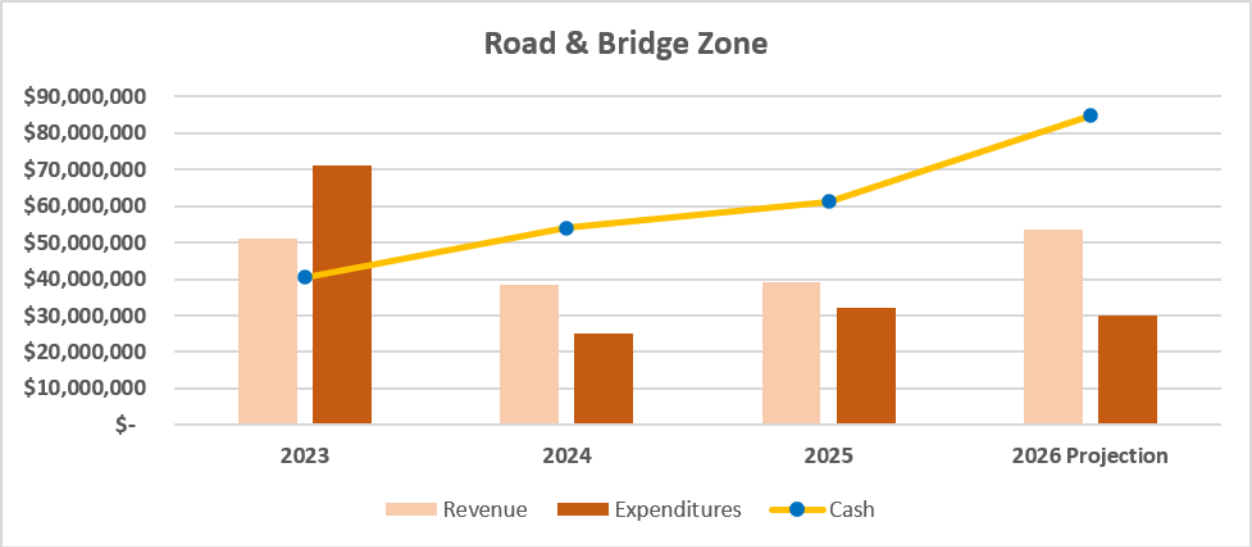
Ending Cash Balance

The year-end cash balance on an All Funds basis is projected to total $736.4 million. There is no statutory requirement related to the cash balance on an All Funds basis.

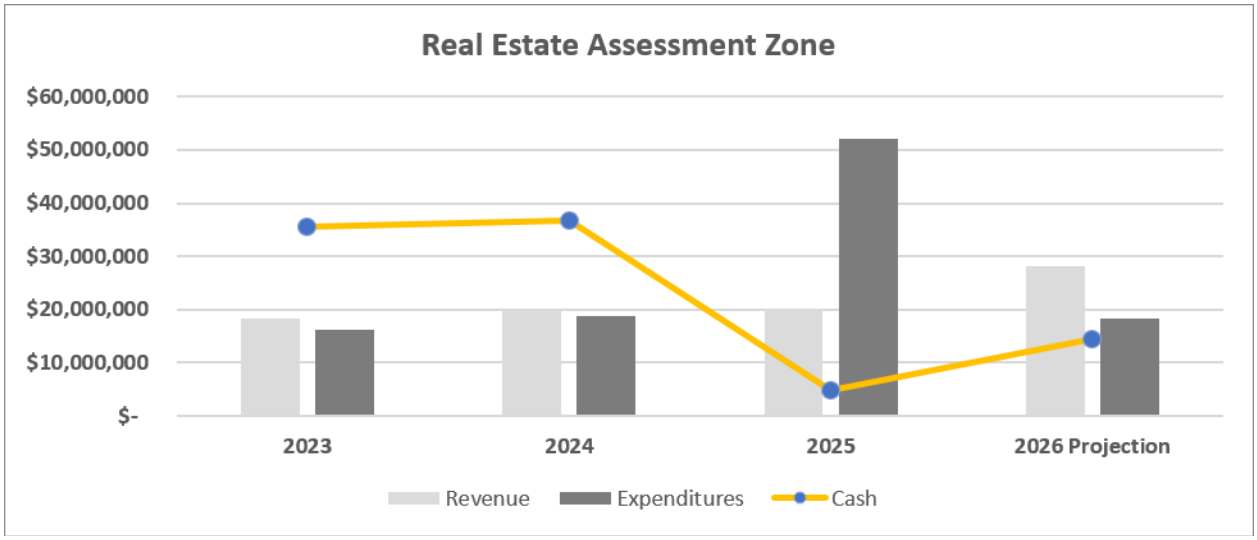
All Funds	2026 Budget	2026 Actual	2026 Projection	Budget Variance
Beginning Cash Balance	**$796,456,799**	**$796,456,799**	**$796,456,799**	**$0**
Operating Revenue	$2,015,089,245	$1,590,703,735	$2,072,023,559	$56,934,314
Operating Expenditures	$2,235,239,537	$1,523,818,150	$2,132,059,130	$103,180,407
Ending Cash Balance	**$576,306,507**	**$863,342,384**	**$736,421,228**	**$160,114,721**

Special Revenue Funds

Road and Bridge Zone – The Road & Bridge zone includes revenues generated from the motor vehicle registration taxes and gasoline tax. The cash balance in this zone at the end of 2025 was $61.2 million. The 2026 revenue and expenditure projections are $53.7 million and $30.2 million, respectively, which results in a projected ending cash balance of $84.7 million.

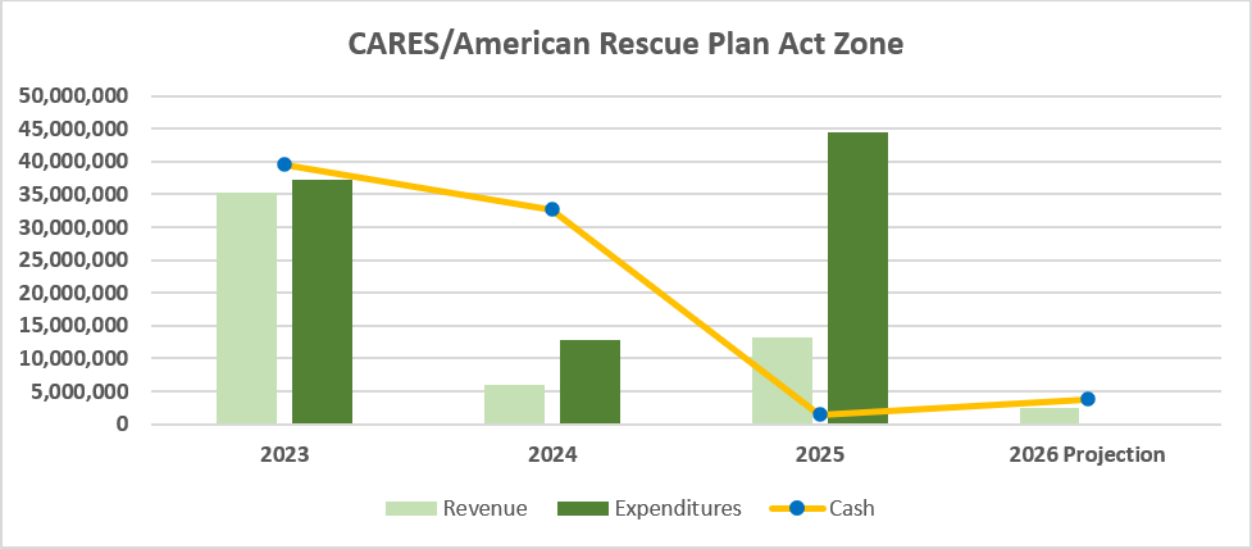


Real Estate Assessment Zone - The Real Estate Assessment zone generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. The cash balance at the end of 2025 was $4.7 million. Total revenues and expenses for 2026 are projected to total $28.1 million and $18.3 million, respectively, which results in a projected ending cash balance of $14.5 million.



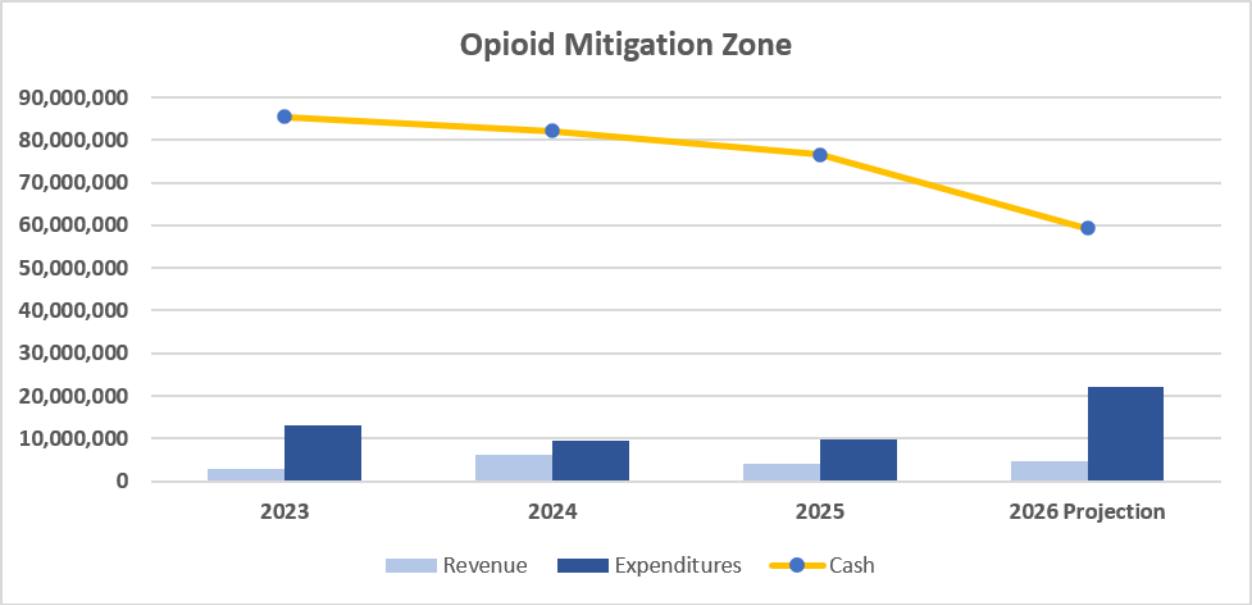
COVID-19 CARES Act/American Rescue Plan Act Zone

Since 2020, the County received several federal grants totaling $585.7 million to mitigate the effects of COVID-19. These grants include Coronavirus Relief Fund (CARES), Consolidated Appropriations Act (special emergency rental assistance program), American Rescue Plan Act (ARPA) and Emergency Rescue Rental Assistance (ERAA). The cash balance at the end of 2025 was $1.4 million. The 2026 revenue and expenditure projections are $2.3 million and $0 million, respectively, which result in a projected ending cash balance of $3.8 million.



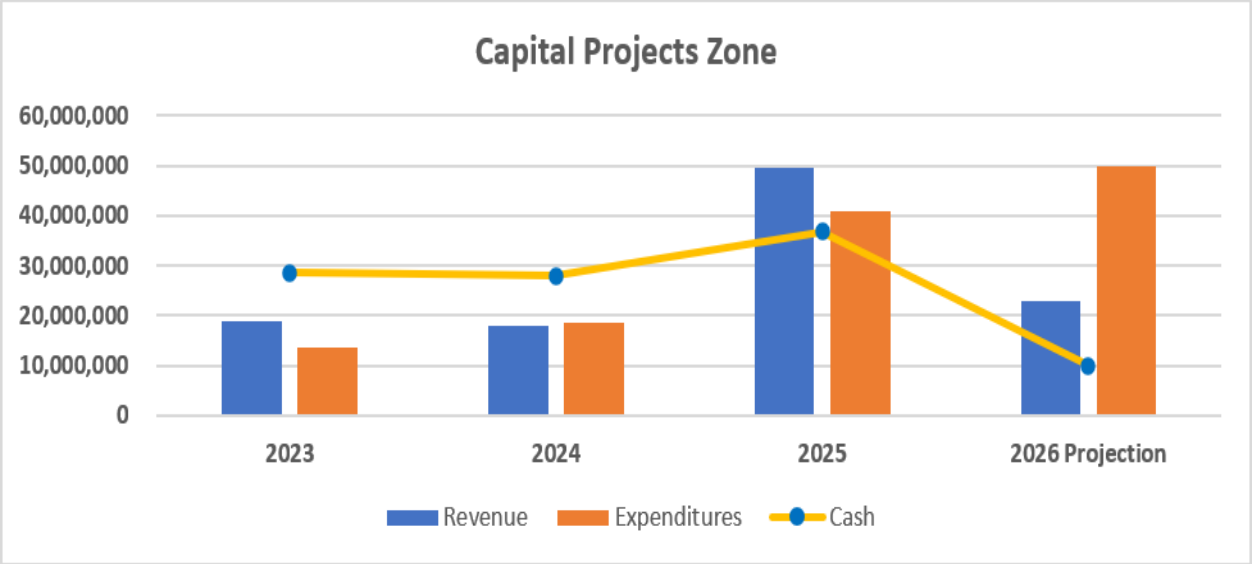
Opioid Mitigation Zone

This zone captures the activity associated with the opioid litigation settlement dollars that Cuyahoga County received from 2019 to 2022. The cash balance at the end of 2025 was $76.5 million. The 2026 revenue and expenditure projections are $4.8 million and $22 million, respectively, resulting in an ending cash balance of $59.3 million.



Capital Projects Fund

Capital Projects Zone – The Capital Projects fund receives a $8 million subsidy from the General Fund each year for the County's Capital Improvements Program (CIP). The cash balance in the zone at the end of 2025 was $36.8 million. The 2026 revenue and expenditure projections are $23 million and $49.9 million respectively, which results in a projected ending cash balance of $9.9 million. It is important to note: capital expenditures projections include approximately $12.4 million in preconstruction costs of the Cuyahoga County Central Services Campus in Garfield Hts.

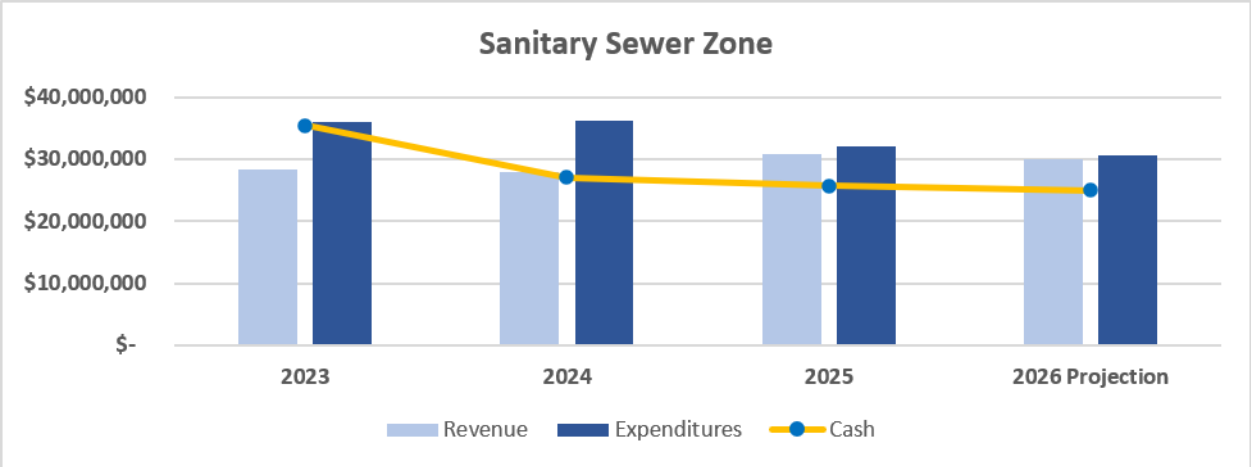


As of 3rd quarter, actual Capital expenditures *(for Information Technology, Juvenile Court Public Works and Sheriff's Office projects)* totaled $36.9 million. The expenditures details are as follows:

Capital Project	Department	Location	Jan-Sept Expenses
VOIP Refresh	Information Technology	County-Wide Projects	381
Network Monitoring	Information Technology	County-Wide Projects	49,810
Network Legacy	Information Technology	County-Wide Projects	809,567
Computer Refresh	Information Technology	County-Wide Projects	40,030
Server and Storage Refresh	Information Technology	County-Wide Projects	281,589
ERP Upgrade	Information Technology	County-Wide Projects	2,809,991
BOE Standby Generator	Public Works	Board of Elections	1,253
Central Services Campus	Public Works	Central Services Campus	12,394,548
Tower 2 Roof Replacement	Public Works	Justice Center	36,883
High Rise Water Repairs	Public Works	Justice Center	389,327
Power Outage - Emer	Public Works		84,044
Capital General Services	Public Works	Various	59,996
Carpeting 2021/2024	Public Works		2,838
Perkins Parking Lot Improvement	Public Works	Halle Building Projects	64,349
Harvard Buildout/Consolidation	Public Works	Harvard Garage	16,600
Tower II Vav Boxes And Control	Public Works	Justice Center	3,981
JC Bldg Façade Compliance Prog	Public Works	Justice Center	76,313
Medium Voltage Switchgear Proj	Public Works	Justice Center	159
JC Central Booking	Public Works	Justice Center	109
Justice Ctr Emergency Shoring	Public Works	Justice Center	39,096
Environmental Mitigation Birds	Public Works	Justice Center	654
JC Roof And Water Intrus	Public Works	Justice Center	1,024
Garages Structural Repair	Public Works	William Patrick Day	38,716
JC Exterior Sealants	Public Works	Justice Center	56,174
JC Atrium Interior Impro	Public Works	Justice Center	72
JEH ADA Improvements	Public Works	Jane Edna Hunter	11,662
Workforce Grant Improvements	Public Works	Jane Edna Hunter	42,924
Old JJC Safety Project	Public Works	Old Juvenile Justice Complex	122,313
Old JJC Demo Grant - Landbank	Public Works	Old Juvenile Justice Complex	4,817,534
JJC Boiler Replacement	Public Works	Juvenile Justice Center	219
JJC 9Th Floor Build Out	Public Works	Juvenile Justice Center	109
JJC Detention Yard Alter	Public Works	Juvenile Justice Center	5,741
Detention Fixture Replacement	Public Works	Juvenile Justice Center	52,965
JJC Pd 5Th Flr Buildout	Public Works	Juvenile Justice Center	28,915
JJC Sealant Repairs Project	Public Works	Juvenile Justice Center	75,089
Jail I-II Façade Connector	Public Works	Justice Center	145,335
Maximum Security Shower	Public Works	Justice Center	4,035
Animal Shltr Multi-Purpose Room	Public Works	Animal Shelter	54,395
CBCF Capex Improvements	Public Works		68,848
Med Exam Generator Replacement	Public Works	Medical Examiner Building	28,918
Building Security Improvements	Public Works	Medical Examiner Building	1,157
MEO Emergen HVAC Repairs	Public Works	Medical Examiner Building	95,646
ME Roof Replacement	Public Works	Medical Examiner Building	783,832
Interim Foster Care Housing	Public Works	Metzenbaum	49,163
S&S HVAC Alterations	Public Works		253
1801 Superior - BOE	Public Works	1801/1803 Superior	226,313
1801 Superior - HHS	Public Works	1801/1803 Superior	2,815,015
Fire Dampers Project 2020-2023	Public Works		1,841
Elevator Modernization Program	Public Works	Various	2,547,291
Elevator Modernization Program - HPG	Public Works	Huntington Park Garage	650,260
High Voltage Reconstruction	Public Works	Various	22,939
VEB Design-Build Project	Public Works	Virgil E. Brown	979,944
Veterans Services Headquarters	Public Works	Veterans Service Commission	977,645
WPD Boiler Replacement	Public Works	William Patrick Day	176,272
Beulah Park-ODNR Eeag	Public Works	Euclid Beach Connector	70,336
Natureworks - Euclid Beach	Public Works	Euclid Beach Connector	31,684
OLEC Subgrant - Euclid Beach	Public Works	Euclid Beach Connector	57,234
LWCF ORLP - Euclid Beach	Public Works	Euclid Beach Connector	103,348
Euclid Beach - City Of Clevela	Public Works	Euclid Beach Connector	127,797
Euclid Beach - NEORSD	Public Works	Euclid Beach Connector	69,460
Euclid Beach - Road And Bridge	Public Works	Euclid Beach Connector	69,423
Airport G.E.S. Projects	Public Works-County Airport	County Airport	(547)
Street Lighting Replacement	Public Works-County Airport	County Airport	41,259
ODOT Project 24-06 Apron Slab	Public Works-County Airport	County Airport	1,456
Reconfigure Taxiways A, A3, Reconstructure B - 3-39-0021-036-2024	Public Works-County Airport	County Airport	5,111
Reconstruct Taxilane B (3-39-0021-37-2024)	Public Works-County Airport	County Airport	1,206
ODOT Project 25-14 Apron Rehabilitation Phase 3	Public Works-County Airport	County Airport	62,677
Reconstruct Taxilane B - 3-39-0021-038-2025	Public Works-County Airport	County Airport	183,017
Reconfigure Taxiways A, A3, Electrical - 3-39-0021-039-2025	Public Works-County Airport	County Airport	1,405,161
Runway 6 EMAS Repair	Public Works-County Airport	County Airport	125,895
JJC Security System	Juvenile Court	Juvenile Justice Ctr Proj	1,390,978
Jail Case Management System	Sheriff's Office	Justice Center	1,080,800
		Total	**36,870,371**

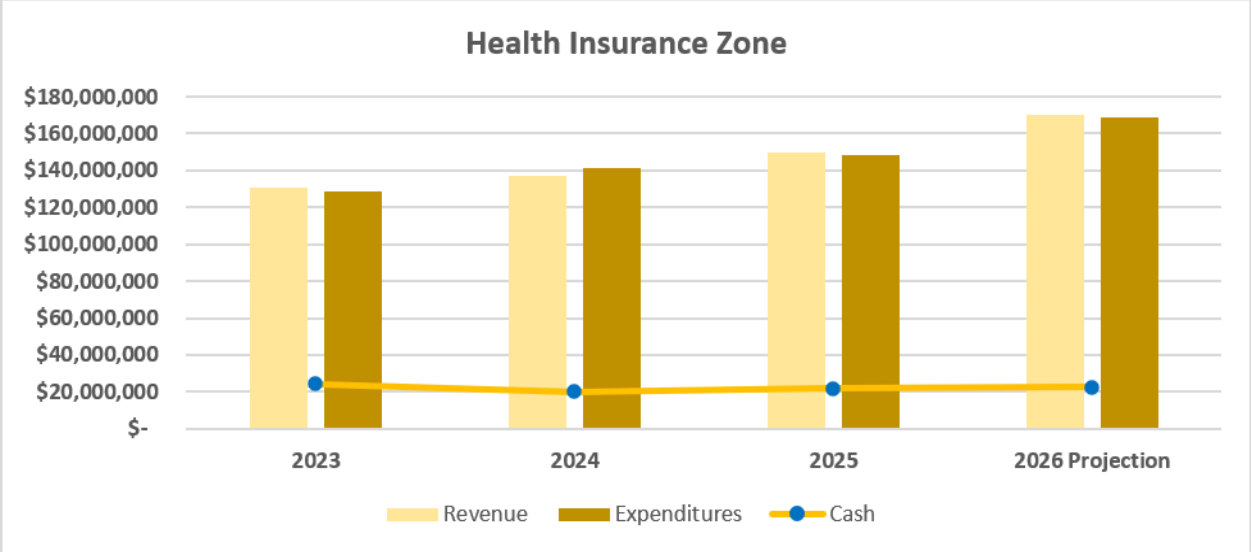
Enterprise Fund

Sanitary Sewer Zone – The cash balance in the zone at the end of 2025 was $25.7 million. The 2026 revenue and expenditure projections are $29.9 million and $30.7 million, respectively, resulting in a projected ending cash balance of $20.5 million.

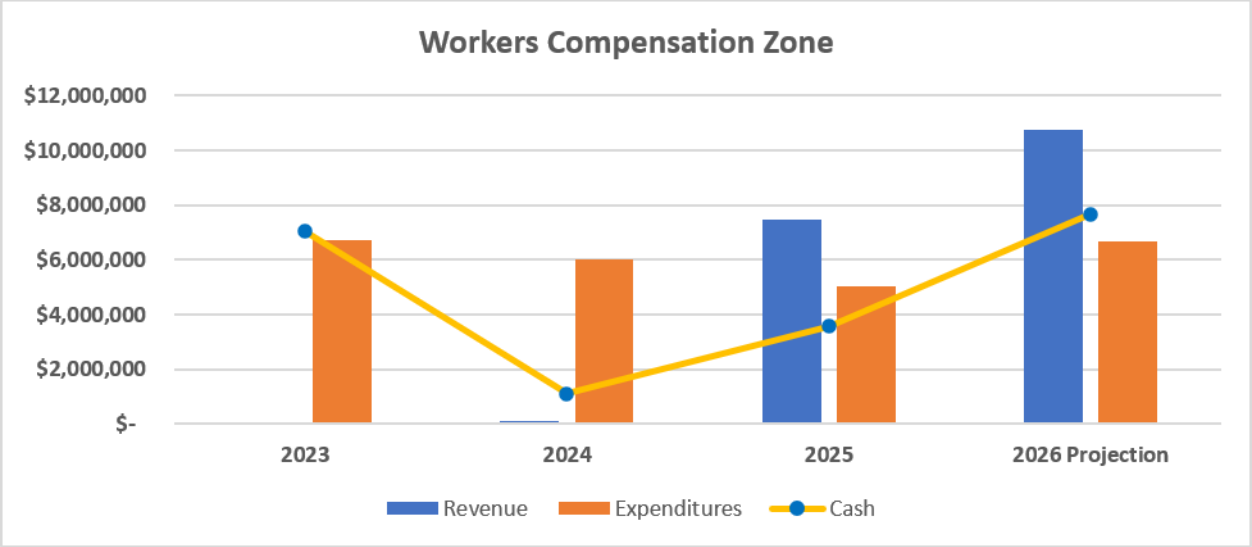


Internal Service Funds

Health Insurance Zone – This zone includes financial activity for County employees and their dependents (this includes both employee and employer contributions). The ending cash balance 2025 was $21.7 million. For 2026, revenue and expenditures are projected to total $169.8 million and $168.9 million, respectively, resulting in a projected ending cash balance of $22.6 million.



Workers' Compensation Zone - This zone captures the premiums and claims costs of the County's Workers' Compensation program. Revenue is generated from charges to departmental budgets based on a combination of claims costs and risk. The cash balance at the end of 2025 was $3.6 million. For 2026, revenue and expenditures are projected to total $10.8 million and $6.7 million, respectively, resulting in a projected ending cash balance of $7.7 million.


Workers Compensation Zone
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
2023
2024
2025
2026 Projection
Revenue
Expenditures
Cash

Cuyahoga County
2026-2030 Budget/Forecast Analysis (3rd Quarter)
General Fund

General Fund	2025 Actual	2026 Adopted Budget	2026 Current Budget	2026 YTD Actual	2026 Total Projection	2026 Budget Variance	2027 Total Projection	2028 Total Projection	2029 Total Projection	2030 Total Projection
Beginning Balance	**182,499,133**	**153,093,460**	**153,093,460**	**153,093,460**	**153,093,460**	**0**	**143,764,798**	**146,001,006**	**166,700,978**	**175,596,807**
Operating Revenue										
Charges for Services	103,463,761	113,106,152	113,106,152	91,113,250	115,466,062	2,359,910	115,413,453	123,186,306	125,826,475	134,119,976
Fines & Forfeitures	12,039,367	16,400,238	16,400,238	6,731,997	9,764,570	(6,635,668)	10,252,799	10,765,440	11,303,709	11,868,897
Interest Earnings	39,650,007	32,296,950	32,296,950	31,809,188	38,429,710	6,132,760	39,198,304	39,982,270	40,781,915	41,597,554
Intergovernmental	79,882,665	75,648,120	75,648,120	59,150,230	78,095,503	2,447,383	78,095,503	78,095,503	78,095,503	78,095,503
Licenses & Permits	54,475	72,805	72,805	46,150	77,008	4,203	80,859	84,902	89,147	93,604
Other Revenue	14,169,625	4,962,067	4,962,067	14,877,233	18,263,288	13,301,221	6,194,827	3,196,927	3,199,132	3,201,445
Other Taxes	11,328,554	12,545,117	12,545,117	9,448,171	12,597,500	52,383	12,849,263	13,106,249	13,368,374	13,635,741
Property Tax	42,615,043	42,019,532	42,019,532	44,119,125	44,119,125	2,099,593	44,119,125	44,119,125	44,119,125	44,119,125
Sales Tax	337,746,608	342,232,926	342,232,926	270,279,933	358,906,577	16,673,651	369,940,047	379,631,657	397,683,926	401,259,946
Total Operating Revenue	**640,950,105**	**639,283,907**	**639,283,907**	**527,575,277**	**675,719,343**	**36,435,436**	**676,144,180**	**692,168,379**	**714,467,306**	**727,991,791**
Operating Expenditures										
Personal Services	387,811,621	389,796,114	406,373,669	306,776,992	412,683,426	(6,309,757)	406,620,960	414,101,413	422,063,661	430,166,512
Other Expenditures	202,170,413	186,111,383	222,732,533	140,896,743	209,851,868	12,880,665	200,923,208	199,817,995	200,020,968	200,071,172
Total Operating Expenditure	**589,982,033**	**575,907,497**	**629,106,201**	**447,673,735**	**622,535,293**	**6,570,908**	**607,544,168**	**613,919,408**	**622,084,629**	**630,237,684**
Other Financing Uses	**80,373,745**	**61,940,511**	**62,512,711**	**50,858,135**	**62,512,711**	**(0)**	**66,363,804**	**57,548,999**	**83,486,848**	**83,928,969**
Total Cash Obligations	**670,355,778**	**637,848,008**	**691,618,913**	**498,531,870**	**685,048,005**	**6,570,908**	**673,907,972**	**671,468,407**	**705,571,477**	**714,166,653**
Ending Cash Balance	**153,093,460**	**154,529,358**	**100,758,454**	**182,136,867**	**143,764,798**	**43,006,344**	**146,001,006**	**166,700,978**	**175,596,807**	**189,421,945**
Cash Reserve Requirement	*145,044,130*	*147,495,508*	*147,495,508*	*147,495,508*	*147,495,508*					

Cuyahoga County
2026-2030 Budget/Forecast Analysis (3rd Quarter)
General Fund by Department

General Fund	2025 Actual	2026 Adopted Budget	2026 Current Budget	2026 YTD Actual	2026 Total Projection	2026 Budget Variance	2027 Total Projection	2028 Total Projection	2029 Total Projection	2030 Total Projection
County Executive Agencies										
Clerk of Courts	10,330,601	10,041,540	11,233,507	7,789,187	10,747,766	485,741	10,577,596	10,699,800	10,824,315	10,951,192
County Executive	3,709,962	3,634,465	3,790,916	2,919,231	3,803,905	(12,989)	4,141,528	4,239,199	4,325,993	4,414,480
Economic Development	6,344,189	3,476,109	7,256,519	4,221,113	6,740,278	516,241	6,740,278	6,740,278	6,740,278	6,740,278
Fiscal	54,179,108	40,561,210	62,887,491	34,245,997	50,739,425	12,148,065	44,548,903	44,739,859	45,192,173	45,565,964
Housing & Community Developm	197,437	290,646	338,345	555,517	284,516	53,829	262,174	282,211	302,634	323,457
Human Resources	7,149,861	7,726,309	7,966,302	5,434,637	7,452,059	514,243	7,375,872	7,532,460	7,692,086	7,854,825
Information Technology	28,351,588	29,703,760	30,421,776	20,265,806	29,708,757	713,019	28,315,495	28,289,900	28,739,223	29,113,440
Innovation and Performance	620,199	632,286	656,193	526,600	658,997	(2,804)	231,685	0	0	0
Law Department	6,288,952	6,643,044	7,751,491	4,653,559	7,250,314	501,177	7,215,421	7,282,610	7,351,113	7,420,958
Medical Examiner	19,979,363	20,328,391	21,935,188	15,992,865	22,239,702	(304,514)	21,299,330	21,617,108	21,941,040	22,271,260
Public Safety & Justice Services	2,170,125	2,759,965	2,842,468	1,640,575	2,399,256	443,212	2,368,425	2,416,878	2,466,273	2,516,636
Public Works	14,434,185	10,407,052	10,417,670	7,783,508	10,189,159	228,511	9,621,997	9,617,642	9,613,202	9,608,679
Sheriff	190,315,414	182,470,415	192,297,113	145,740,593	201,819,118	(9,522,005)	197,346,141	199,280,399	201,250,837	203,258,933
Total County Executive Agencies	**344,070,985**	**318,675,192**	**359,794,978**	**251,769,189**	**354,033,252**	**5,761,726**	**340,044,844**	**342,738,343**	**346,439,166**	**350,040,101**
Elected Officials										
Common Pleas	67,243,538	67,756,830	71,428,660	54,907,956	71,238,689	189,971	71,103,519	72,013,256	72,940,457	73,886,746
County Council	2,733,805	2,789,109	2,856,163	1,937,607	2,625,765	230,398	2,599,846	2,646,434	2,693,926	2,742,339
Court of Appeals	969,064	1,217,451	1,385,451	1,024,322	1,414,008	(28,557)	1,414,008	1,414,008	1,414,008	1,414,008
Domestic Relations	11,391,394	11,976,179	12,655,829	8,474,910	11,446,304	1,209,525	11,347,871	11,556,045	11,768,253	11,984,588
Juvenile Court	50,039,978	52,496,250	55,364,533	41,191,626	57,881,838	(2,517,305)	57,458,355	58,466,516	59,494,252	60,542,007
Probate Court	8,713,538	8,976,840	9,517,703	7,009,555	9,512,673	5,030	9,291,628	9,486,112	9,684,356	9,886,448
Prosecutor	52,095,366	53,967,196	56,507,368	40,285,935	54,580,086	1,927,282	53,890,743	55,002,099	56,135,077	57,290,164
Total Elected Officials	**193,186,683**	**199,179,855**	**209,715,707**	**154,831,910**	**208,699,363**	**1,016,344**	**207,105,970**	**210,584,470**	**214,130,329**	**217,746,300**
Boards and Commissions										
Board of Elections	18,920,343	20,343,479	20,728,074	14,040,985	21,946,425	(1,218,351)	23,159,547	22,785,116	23,035,120	23,289,674
Inspector General	1,208,286	1,259,925	1,302,339	910,704	1,221,315	81,024	1,206,523	1,237,763	1,263,276	1,289,289
Internal Audit	841,410	950,908	1,117,831	845,728	1,051,649	66,182	1,089,758	1,102,301	1,125,592	1,149,340
Personnel Review Commission	2,487,358	2,520,819	2,594,821	1,728,045	2,579,522	15,299	2,290,021	2,266,578	2,318,124	2,370,676
Planning Commission	2,481,994	2,421,356	2,516,604	1,938,875	2,567,521	(50,917)	2,539,446	2,597,474	2,656,633	2,716,949
Public Defender	19,290,503	20,553,692	21,325,847	15,587,824	20,856,961	468,886	20,616,904	21,041,037	21,473,423	21,914,248
Soldiers and Sailors Monument	217,719	280,486	288,215	205,397	261,741	26,474	258,462	261,666	264,931	268,259
Veterans Service Commission	7,276,753	9,721,786	9,721,786	5,815,079	9,317,544	404,242	9,232,693	9,304,660	9,378,035	9,452,848
Total Board and Commissions	**52,724,365**	**58,052,451**	**59,595,517**	**41,072,636**	**59,802,678**	**(207,162)**	**60,393,354**	**60,596,595**	**61,515,134**	**62,451,283**
Total General Fund	**589,982,033**	**575,907,497**	**629,106,201**	**447,673,735**	**622,535,293**	**6,570,908**	**607,544,168**	**613,919,408**	**622,084,629**	**630,237,684**

Cuyahoga County
2026-2030 Budget/Forecast Analysis (3rd Quarter)
General Fund Subsidies

Subsidy	2025 Actual	2026 Adopted Budget	2026 Current Budget	2026 YTD Actual	2026 Total Projection	2026 Budget Variance	2027 Total Projection	2028 Total Projection	2029 Total Projection	2030 Total Projection
Brownfield Debt Service	1,185,828	1,197,241	1,197,241	1,197,241	1,197,241	0	1,191,436	1,183,780	1,183,809	1,181,601
Shaker Square Series 2000A	152,600	109,967	109,967	109,967	109,967	0	115,881	106,756	117,734	108,197
Community Redevelopment Debt Service	273,594	270,275	270,275	270,275	270,275	0	269,334	273,018	271,128	268,776
Medical Mart 2010	26,279,550	26,274,250	26,274,250	26,274,250	26,274,250	0	9,108,750	0	0	0
County Hotel Debt	10,062,822	9,445,160	9,445,160	9,445,160	9,445,160	0	9,443,350	0	0	0
Western Reserve	4,663,115	0	0	0	0	0	0	0	0	0
Medical Mart Refunding	681,900	679,650	679,650	679,650	679,650	0	20,682,400	0	0	0
Convention Center 2022A	2,551,119	2,549,619	2,549,619	2,549,619	2,549,619	0	2,549,619	2,550,519	2,549,519	2,550,519
2017 Sales Tax Bonds	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000
Progressive Field Lease Agreement	2,550,000	2,550,000	2,550,000	2,550,000	2,550,000	0	2,550,000	2,550,000	2,550,000	2,550,000
Jail Bonds 2026	0	0	0	0	0	0	40,000	24,103,081	48,164,163	48,587,163
Courthouse Capital Funding	0	0	0	0	0	0	10,000	1,861,782	3,713,062	3,727,562
Centralized Custodial	3,750,000	4,200,000	4,200,000	0	4,200,000	0	4,200,000	4,200,000	4,200,000	4,200,000
Emergency Management	879,576	879,576	879,576	0	879,576	0	901,565	901,565	901,565	901,565
Capital Improvements-Facilities	10,000,000	4,000,000	4,000,000	0	4,000,000	0	5,500,000	10,000,000	10,000,000	10,000,000
Dog & Kennel	1,703,248	1,200,000	1,200,000	0	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
Soil & Water Conservation	200,000	150,000	150,000	150,000	150,000	0	150,000	150,000	150,000	150,000
Public Utility (Microgrid)	175,000	175,000	175,000	0	175,000	0	175,000	175,000	175,000	175,000
27th Pay Reserve	818,405	834,773	834,773	834,773	834,773	0	851,469	868,498	885,868	903,586
Cash Transfers:										
Healthy Urban Tree Canopy	950,000	225,000	225,000	225,000	225,000	0	225,000	225,000	225,000	225,000
Maintenance Garage	370,638	0	0	0	0	0	0	0	0	0
Veterans Service Fund	559,650	0	565,748	565,748	565,748	0	0	0	0	0
Veterans Services Capital	1,000,000	0	0	0	0	0	0	0	0	0
Economic Development	3,000,000	1,500,000	1,500,000	1,500,000	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000
Community Development Supplemental Grant	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
General Obligation Bond Anticipation Notes	2,850,000	1,200,000	1,200,000	0	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
IT Capital	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000
Medical Examiner (Out of County Autopsies)	650,000	0	0	0	0	0	0	0	0	0
Planning Commission (Tow Path Engineering Grant)	50,000	0	0	0	0	0	0	0	0	0
Criminal History Pilot Project Grant	1,135	0	0	0	0	0	0	0	0	0
STOP Violence Against Women Administration Grant	6,298	0	6,452	6,452	6,452	0	0	0	0	0
Hazard Mitigation Assistance Grant (12.5% Match)	9,268	0	0	0	0	0	0	0	0	0
County Airport Cash Match	0	0	0	0	0	0	0	0	0	0
Total General Fund Subsidies	**80,373,745**	**61,940,511**	**62,512,711**	**50,858,135**	**62,512,711**	**0**	**66,363,804**	**57,548,999**	**83,486,848**	**83,928,969**

Cuyahoga County
2026-2030 Budget/Forecast Analysis (3rd Quarter)
Health and Human Services Levy Fund Analysis

Health & Human Services Levy Fund	2025 Actual	2026 Adopted Budget	2026 Current Budget	2026 YTD Actual	2026 Total Projection	2026 Budget Variance	2027 Total Projection	2028 Total Projection	2029 Total Projection	2030 Total Projection
Beginning Balance	**41,061,637**	**21,964,409**	**21,964,409**	**21,964,409**	**21,964,409**	**0**	**20,903,644**	**(28,445,994)**	**(89,550,673)**	**(162,475,680)**
Operating Revenue										
Intergovernmental	15,042,112	15,483,017	15,483,016	7,757,312	15,514,720	31,704	16,207,867	16,207,867	16,207,867	16,207,867
Other Revenue	3,503,306	0	0	0	0	0	0	0	0	0
Property Tax	267,251,546	263,810,425	263,810,425	276,834,735	276,835,650	13,025,225	269,990,742	269,990,742	269,990,742	269,990,742
Total Operating Revenue	**285,796,964**	**279,293,442**	**279,293,441**	**284,592,047**	**292,350,370**	**13,056,929**	**286,198,609**	**286,198,609**	**286,198,609**	**286,198,609**
Operating Expenditures										
Personal Services	0	0	0	0	0	0	0	0	0	0
Other Expenditures	3,843,197	3,843,197	3,843,197	3,169,831	5,340,465	(1,497,268)	5,340,465	5,340,465	5,340,465	5,340,465
Total Operating Expenditures	**3,843,197**	**3,843,197**	**3,843,197**	**3,169,831**	**5,340,465**	**(1,497,268)**	**5,340,465**	**5,340,465**	**5,340,465**	**5,340,465**
Other Financing Uses	**301,050,995**	**278,817,335**	**279,372,466**	**154,896,849**	**288,070,670**	**(8,698,204)**	**330,207,782**	**341,962,823**	**353,783,151**	**366,252,665**
Total Cash Obligations	**304,894,192**	**282,660,532**	**283,215,663**	**158,066,680**	**293,411,135**	**(10,195,472)**	**335,548,247**	**347,303,288**	**359,123,616**	**371,593,130**
Ending Cash Balance	**21,964,409**	**18,597,319**	**18,042,187**	**148,489,776**	**20,903,644**	**2,861,457**	**(28,445,994)**	**(89,550,673)**	**(162,475,680)**	**(247,870,201)**
Cash Reserve Requirement	*28,473,194*	*30,489,419*	*30,489,419*	*30,489,419*	*30,489,419*					

Cuyahoga County
2026-2030 Budget/Forecast Analysis (3rd Quarter)
Health and Human Services Levy Subsidies

HHS Levy Subsidy	2025 Actual	2026 Adopted Budget	2026 Current Budget	2026 YTD Actual	2026 Total Projection	2026 Budget Variance	2027 Total Projection	2028 Total Projection	2029 Total Projection	2030 Total Projection
HHS Levy Revenue										
HHS 4.8 Mill Levy	136,386,527	135,176,362	135,176,361	134,846,172	141,519,439	6,343,078	138,424,999	138,424,999	138,424,999	138,424,999
HHS 4.7 Mill Levy	145,907,131	144,117,081	144,117,080	149,745,875	150,830,930	6,713,850	147,773,610	147,773,610	147,773,610	147,773,610
Total HHS Levy Revenue	**282,293,658**	**279,293,443**	**279,293,441**	**284,592,047**	**292,350,369**	**13,056,928**	**286,198,609**	**286,198,609**	**286,198,609**	**286,198,609**
HHS Levy Subsidies										
ADAMHS	41,000,000	37,000,000	37,000,000	24,666,664	37,000,000	0	41,000,000	41,000,000	41,000,000	41,000,000
Juvenile Court	19,581,732	20,865,834	20,865,834	10,432,917	24,147,940	(3,282,106)	24,824,864	25,997,279	27,237,459	28,550,168
Common Pleas-TASC	610,330	0	0	0	0	0	342,753	936,462	988,894	1,045,142
Family Justice Center	265,176	160,768	160,768	80,384	282,573	(121,805)	232,998	244,648	256,880	269,724
HHS Administration	5,238,871	6,055,231	6,055,231	3,027,616	5,656,417	398,814	5,725,095	5,992,306	6,273,551	6,569,676
HHS CJFS	12,810,493	17,548,228	17,759,020	6,312,692	17,016,380	742,640	25,313,059	26,455,213	27,663,943	28,944,156
HHS OCSS	8,162,595	6,980,023	6,753,002	6,209,323	7,281,151	(528,149)	7,593,594	7,945,496	8,317,074	8,709,660
HHS DCFS	110,469,709	94,117,416	94,117,416	47,058,708	101,418,114	(7,300,698)	120,335,326	126,005,003	131,977,335	138,270,932
HHS DSAS	27,198,046	22,428,130	22,972,894	11,214,065	22,428,130	544,764	28,281,849	29,561,577	30,912,002	32,337,914
HHS Early Childhood	18,003,934	16,094,063	15,864,063	8,047,032	14,626,409	1,237,654	16,955,117	17,024,836	17,098,639	17,176,849
HHS FCFC	4,154,905	4,377,624	4,377,624	2,188,812	4,432,472	(54,848)	4,816,620	5,046,982	5,289,357	5,544,441
HHS Homeless	13,364,518	12,753,067	12,779,664	6,376,534	12,903,358	(123,694)	13,922,181	14,605,053	15,322,006	16,074,775
HHS Other Programs	193,516	194,046	194,046	97,023	253,876	(59,830)	204,862	215,105	225,861	237,154
HHS Re-Entry	1,562,413	1,846,398	2,076,398	923,199	2,104,147	(27,749)	2,018,546	2,109,899	2,206,037	2,307,256
MetroHealth	35,000,000	35,000,000	35,000,000	26,250,000	35,000,000	0	35,000,000	35,000,000	35,000,000	35,000,000
Ohio State Extension	222,300	222,300	222,300	222,300	222,300	0	233,415	245,086	257,340	270,207
Public Safety-Witness Victims	2,815,440	2,769,248	2,769,248	1,384,624	2,892,445	(123,197)	2,982,297	3,131,412	3,287,983	3,452,382
27th Pay Reserve	397,018	404,958	404,958	404,958	404,958	0	425,206	446,466	468,790	492,229
Total HHS Levy Subsidies	**301,050,995**	**278,817,335**	**279,372,466**	**154,896,849**	**288,070,670**	**(8,698,204)**	**330,207,782**	**341,962,823**	**353,783,151**	**366,252,665**
Operating Surplus/Deficit	**(18,757,337)**	**476,108**	**(79,025)**	**129,695,199**	**4,279,699**	**4,358,724**	**(44,009,173)**	**(55,764,214)**	**(67,584,542)**	**(80,054,056)**

Cuyahoga County
2026-2030 Budget/Forecast Analysis (3rd Quarter)
All Funds

All Funds	2025 Actual	2026 Adopted Budget	2026 Current Budget	2026 YTD Actual	2026 Total Projection	2026 Budget Variance	2027 Total Projection	2028 Total Projection	2029 Total Projection	2030 Total Projection
Beginning Balance	**921,667,798**	**796,456,799**	**796,456,799**	**796,456,799**	**796,456,799**	**0**	**736,421,228**	**667,630,037**	**622,254,463**	**576,332,472**
Operating Revenue										
Charges for Services	397,671,953	456,961,762	428,440,447	384,122,140	484,324,129	55,883,682	491,569,443	506,427,848	516,280,069	531,918,517
Fines & Forfeitures	16,359,617	20,950,197	20,957,440	9,912,061	13,959,624	(6,997,816)	14,492,883	15,005,524	15,543,793	16,108,981
Interest Earnings	41,962,891	36,059,984	36,495,699	39,589,949	48,796,735	12,301,036	47,263,158	48,047,124	48,846,769	49,662,408
Intergovernmental	559,304,377	441,049,967	644,740,408	375,409,350	610,187,217	(34,553,191)	598,105,051	604,102,746	614,718,263	625,895,125
Licenses & Permits	1,945,229	1,827,408	1,827,408	1,001,561	1,876,743	49,335	1,880,594	1,884,637	1,888,882	1,893,339
Other Revenue	40,732,144	14,684,141	18,395,003	10,860,987	29,337,842	10,942,839	16,547,301	13,135,506	13,127,711	13,130,024
Other Taxes	89,341,053	60,404,866	87,096,259	51,584,907	62,163,462	(24,932,797)	62,415,225	66,079,850	66,016,975	66,284,342
Property Tax	423,723,714	432,084,635	432,084,635	439,920,559	453,753,286	21,668,651	446,908,378	446,908,378	446,908,378	446,908,378
Sales Tax	342,777,220	345,051,946	345,051,946	278,302,221	367,624,521	22,572,575	378,657,991	388,349,351	399,340,370	410,331,390
Total Operating Revenue	**1,913,818,198**	**1,809,074,905**	**2,015,089,245**	**1,590,703,735**	**2,072,023,559**	**56,934,314**	**2,057,840,024**	**2,089,940,964**	**2,122,671,210**	**2,162,132,504**
Operating Expenditures										
Personal Services	785,625,858	798,776,633	833,302,819	611,849,192	832,839,987	462,832	834,398,285	853,784,125	875,659,168	898,362,881
Other Expenditures	1,253,403,340	1,226,732,737	1,401,936,718	911,968,958	1,299,219,143	102,717,576	1,292,232,930	1,281,532,413	1,292,934,033	1,305,108,322
Total Operating Expenditures	**2,039,029,197**	**2,025,509,370**	**2,235,239,537**	**1,523,818,150**	**2,132,059,130**	**103,180,407**	**2,126,631,215**	**2,135,316,538**	**2,168,593,201**	**2,203,471,203**
Total Cash Obligations	**2,039,029,197**	**2,025,509,370**	**2,235,239,537**	**1,523,818,150**	**2,132,059,130**	**103,180,407**	**2,126,631,215**	**2,135,316,538**	**2,168,593,201**	**2,203,471,203**
Ending Cash Balance	**796,456,799**	**580,022,334**	**576,306,507**	**863,342,384**	**736,421,228**	**160,114,721**	**667,630,037**	**622,254,463**	**576,332,472**	**534,993,773**

Cuyahoga County
2026-2030 Budget/Forecast Analysis (3rd Quarter)
All Funds by Department

All Funds	2025 Actual	2026 Adopted Budget	2026 Current Budget	2026 YTD Actual	2026 Total Projection	2026 Budget Variance	2027 Total Projection	2028 Total Projection	2029 Total Projection	2030 Total Projection
County Executive Agencies										
Executive	14,735,646	13,603,148	14,565,096	17,644,463	26,651,853	(12,086,757)	26,537,504	26,593,052	26,685,917	26,780,592
Clerk of Courts	10,330,601	10,041,540	11,233,507	7,789,187	10,747,766	485,741	10,577,596	10,699,800	10,824,315	10,951,192
Development	18,004,673	17,256,178	17,336,588	6,935,073	15,436,823	1,899,765	15,436,823	15,436,823	15,436,823	15,436,823
Fiscal	265,235,360	261,915,957	284,580,736	170,387,565	269,465,350	15,115,386	266,901,439	258,669,475	258,952,726	259,506,664
Health and Human Services	433,480,762	412,556,517	434,074,619	316,403,202	421,562,207	12,512,412	455,164,088	474,387,963	495,349,094	517,436,822
Housing & Community Developme	25,232,575	24,646,416	38,207,298	19,859,910	28,612,384	9,594,914	31,053,599	28,587,450	28,621,958	28,657,140
Human Resources	160,371,328	180,271,853	181,549,077	133,588,499	183,162,717	(1,613,640)	182,949,704	183,147,001	183,348,135	183,553,184
Information Technology	32,874,658	36,183,846	37,909,604	25,330,401	37,276,115	633,489	35,324,306	35,323,155	35,797,397	36,197,021
Innovation	620,199	632,286	656,193	526,600	658,997	(2,804)	231,685	0	0	0
Law Department	6,288,952	6,643,044	7,751,491	4,653,559	7,250,314	501,177	7,215,421	7,282,610	7,351,113	7,420,958
Medical Examiner	21,298,260	22,018,940	24,410,836	17,073,177	24,519,330	(108,494)	21,660,187	21,972,135	22,298,991	22,632,191
Public Safety & Justice Serv.	14,417,598	15,756,564	17,325,226	10,544,710	14,734,120	2,591,106	14,888,383	15,172,073	15,466,473	15,772,065
Public Works	193,753,342	163,035,885	196,823,807	113,744,463	135,863,656	60,960,151	139,446,891	133,957,239	134,537,344	135,128,529
Public Works-County Airport	1,430,611	1,983,255	2,082,550	1,291,887	1,758,413	324,137	1,668,408	1,683,398	1,698,670	1,714,235
Public Works-Road & Bridge	22,725,691	28,384,088	98,427,791	50,631,371	94,414,652	4,013,139	93,037,072	92,944,527	92,956,051	92,967,805
Public Works-Sanitary Eng.	30,919,114	33,137,233	33,739,665	21,657,041	30,655,830	3,083,835	30,373,971	30,373,971	30,373,971	30,373,971
Sheriff	211,506,426	205,387,403	218,955,893	165,713,877	228,514,716	(9,558,823)	219,534,780	221,494,085	223,697,971	225,943,999
Total County Executive Agencies	**1,463,225,797**	**1,433,454,153**	**1,619,629,976**	**1,083,774,984**	**1,531,285,242**	**88,344,734**	**1,552,001,857**	**1,557,724,757**	**1,583,396,949**	**1,610,473,191**
Elected Officials										
Common Pleas Court	84,678,525	82,738,972	96,430,822	65,496,108	96,581,022	(150,200)	82,589,746	80,157,552	81,163,515	82,190,096
Community Based Correction Bd	5,346,937	4,947,634	4,947,634	2,114,981	4,947,634	0	4,947,634	4,947,634	4,947,634	4,947,634
County Council	2,733,805	2,789,109	2,856,163	1,937,607	2,625,765	230,398	2,599,846	2,646,434	2,693,926	2,742,339
Court of Appeals	969,064	1,217,451	1,400,451	1,032,104	1,421,790	(21,339)	1,421,790	1,421,790	1,421,790	1,421,790
Domestic Relations Court	11,496,922	12,147,688	13,116,339	8,663,393	11,682,087	1,434,252	11,584,871	11,794,286	12,007,759	12,225,383
Juvenile Court	82,055,832	87,900,051	96,915,523	65,774,675	91,742,564	5,172,959	91,615,884	93,832,762	96,137,683	98,535,867
Probate Court	9,799,908	9,802,317	10,666,048	7,641,274	10,667,983	(1,935)	10,356,798	10,485,832	10,684,076	10,886,168
Prosecutor	59,401,613	61,562,537	65,136,882	45,983,367	62,747,588	2,389,294	62,057,313	63,285,112	64,536,799	65,812,904
Total Elected Officials	**256,482,605**	**263,105,759**	**291,469,862**	**198,643,508**	**282,416,433**	**9,053,429**	**267,173,881**	**268,571,402**	**273,593,182**	**278,762,181**
Boards and Commissions										
ADAMHS Board	85,146,596	83,790,416	75,675,116	62,300,483	74,805,778	869,338	63,573,443	63,658,816	63,745,821	63,834,498
Board of Develop. Disabilities	171,498,128	177,294,428	177,294,428	131,238,517	174,540,282	2,754,146	174,419,113	175,833,882	177,275,985	178,746,062
Board of Elections	18,968,164	20,528,917	21,032,771	14,045,103	22,065,684	(1,032,913)	23,165,037	22,790,606	23,040,610	23,295,164
Board of Revision	2,977,499	3,136,069	3,219,757	2,386,023	3,023,262	196,495	3,012,695	3,057,944	3,104,069	3,151,084
Inspector General	1,220,820	1,275,037	1,317,451	922,930	1,233,961	83,490	1,223,131	1,254,371	1,279,584	1,305,597
Internal Audit	841,410	950,908	1,117,831	845,728	1,051,649	66,182	1,089,758	1,102,301	1,125,592	1,149,340
Law Library	369,425	352,972	399,634	291,273	378,227	21,407	371,036	376,758	382,591	388,538
Personnel Review Commission	2,487,358	2,520,819	2,594,821	1,728,045	2,579,522	15,299	2,290,021	2,266,578	2,318,124	2,370,676
Planning Commission	3,308,581	3,106,476	3,526,724	2,127,755	2,758,902	767,822	2,728,327	2,786,355	2,845,514	2,905,830
Public Defender	22,007,733	23,497,658	24,387,937	17,700,299	23,704,499	683,438	23,436,737	23,922,079	24,416,863	24,921,298
Soldiers and Sailors Monument	217,721	280,728	288,457	205,397	261,741	26,716	258,462	261,666	264,931	268,259
Solid Waste Management Dist.	2,326,200	2,493,244	2,997,238	1,793,026	2,636,404	360,834	2,655,024	2,404,364	2,425,351	2,446,638
Veterans Service Commission	7,961,753	9,721,786	10,287,534	5,815,079	9,317,544	969,990	9,232,693	9,304,660	9,378,035	9,452,848
Workforce Development	(10,594)	0	0	0	0	0	0	0	0	0
Total Board and Commissions	**319,320,795**	**328,949,458**	**324,139,698**	**241,399,658**	**318,357,454**	**5,782,244**	**307,455,476**	**309,020,379**	**311,603,069**	**314,235,831**
Total All Funds	**2,039,029,197**	**2,025,509,370**	**2,235,239,537**	**1,523,818,150**	**2,132,059,130**	**103,180,407**	**2,126,631,215**	**2,135,316,538**	**2,168,593,201**	**2,203,471,203**

Cuyahoga County
2026-2030 Budget/Forecast Analysis (3rd Quarter)
Workforce by Department

Department	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Actual	2025-2026 Change
County Executive Agencies									
Clerk of Courts	97	92	89	79	82	90	87	81	(6)
County Executive	17	17	15	13	28	25	28	27	(1)
Development	11	24	33	26	18	17	17	14	(3)
Housing and Community Development	0	0	0	0	10	10	10	9	(1)
Fiscal Office	247	239	241	223	230	219	218	214	(4)
Fisal Office - Real Estate Assessment	70	91	89	78	96	86	83	85	2
Fiscal Office - Treasury	40	39	38	36	43	41	40	44	4
HHS Administration	13	11	9	50	59	65	65	61	(4)
HHS Children & Family Services	842	798	730	633	691	708	694	636	(58)
HHS Cuyahoga Job & Family Services	784	765	727	700	762	821	865	824	(41)
HHS Office of Child Support Services	284	265	248	252	251	233	239	224	(15)
HHS Family & Children First Council	8	8	8	7	9	10	10	10	0
HHS Invest in Children	10	10	12	8	11	10	12	12	0
HHS Office of Homeless Services	4	3	3	5	5	6	7	7	0
HHS Office of Reentry	7	5	5	5	4	8	7	6	(1)
HHS Senior & Adult Services	163	154	144	154	162	167	163	147	(16)
Human Resources	54	61	49	54	54	55	66	64	(2)
Information Technology	107	139	113	102	106	113	113	111	(2)
Innovation and Performance	5	4	6	4	4	4	4	4	0
Law Department	19	18	19	20	18	21	21	17	(4)
Medical Examiner	103	102	108	107	105	114	115	118	3
Public Safety & Justice Services	73	68	67	68	78	77	76	72	(4)
Public Works - County Airport	8	8	7	6	8	9	8	9	1
Public Works - Dog Kennel	17	17	16	17	16	18	20	22	2
Public Works- Facilities Management	576	549	534	322	337	333	337	318	(19)
Public Works- Road and Bridge	0	0	0	106	113	124	133	127	(6)
Public Works- Sanitary Engineer	0	0	0	131	127	138	140	142	2
Sheriff	1,330	1,279	1,083	1,077	1,162	1,170	1,167	1,138	(29)
Total County Executive Agencies	**4,889**	**4,766**	**4,393**	**4,283**	**4,589**	**4,692**	**4,745**	**4,543**	**(202)**
Elected Officials									
County Council	21	21	21	22	22	22	21	21	0
County Prosecutor	382	368	384	421	415	436	432	450	18
Court of Common Pleas	495	493	469	486	480	487	484	474	(10)
Domestic Relations Court	89	89	86	85	86	85	85	75	(10)
Juvenile Court	536	516	486	475	481	509	525	533	8
Probate Court	78	76	75	76	74	75	77	73	(4)
Total Elected Officials	**1,601**	**1,563**	**1,521**	**1,565**	**1,558**	**1,614**	**1,624**	**1,626**	**2**
Boards and Commissions									
ADAMHS Board	41	44	54	53	49	48	46	43	(3)
Board of Developmental Dlsablllties	1,007	551	521	570	587	570	552	540	(12)
Board of Elections	103	188	90	89	99	97	102	102	0
Board of Revision	24	21	20	23	19	19	21	19	(2)
County Law Library Resource Board	3	3	3	3	3	2	3	3	0
County Planning Commission	16	15	18	18	18	21	21	19	(2)
Department of Internal Audit	5	5	6	6	6	6	6	6	0
Inspector General	9	8	9	9	9	9	9	8	(1)
Personnel Review Commission	17	16	19	21	20	21	21	17	(4)
Public Defender	136	134	136	151	154	162	155	170	15
Soil & Water Conservation	12	12	14	15	18	18	17	18	1
Soldiers' and Sailors' Monument	4	3	3	3	5	5	5	4	(1)
Solid Waste Management District	6	7	7	7	7	7	7	7	0
Veterans ServiceCommission	30	28	30	34	34	34	36	43	7
Workforce Development	11	11	10	10	11	0	0	0	0
Total Boards and Commissions	**1,424**	**1,046**	**940**	**1,012**	**1,039**	**1,019**	**1,001**	**999**	**(2)**
Total	**7,914**	**7,375**	**6,854**	**6,860**	**7,186**	**7,325**	**7,370**	**7,168**	**(202)**