



CLEVELAND HEIGHTS

**Council Committee of the Whole
June 16, 2025
5:30 PM
City Hall – Executive Conference Room**

Agenda

- 1) Call to Order/Roll Call**
- 2) Executive Session (45 min)**
 - a. To discuss with an attorney for the public body claims or disputes involving the public body that are the subject of pending court action, or in the judgment of such attorney, appear likely to be the subject of a future court action or claim.
- 3) Legislative Review/Caucus (40 min)**
- 4) Mayor/Finance Director Thoughts on Proposed Budget Process/Timeline (10 min)**
 - a. Proposed Budget Process/Timeline
- 5) 2025 CDBG Presentation (10 min)**
- 6) Update on Legal Counsel for City Council (5 min)**
- 7) Discussion of June/July Schedule (5 min)**
- 8) Council Recording Public Comment (5 min)**
- 9) Adjourn**



CLEVELAND HEIGHTS

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INFORMATION COUNCIL NEEDS TO PASS A 2026 BUDGET

- Unencumbered Fund Balances as of November 30, 2025
- Estimated end-of-year unencumbered fund balances for 2025
- October, November Financial Statements
- Most recent Bank Reconciliation Report
- Results of the State's Audit of 2024 Financials
- Estimates for probable 2026 Salary Increases
- A Capital Budget based on actual numbers as of November 30, 2025
- Status of 2025 Capital Projects/Equipment
- List of newly requested positions for 2026
- List of personnel vacancies for 2025
- A process should be in place, agreed to by the Mayor and Council President, for Council to add Capital items to the 2026 Budget

2026 CLEVELAND HEIGHTS BUDGET SCHEDULE

May 29th – 2025 Unaudited financials submitted to State Auditor for review

September 8 - Complete Audit of 2025 shared with Council

October 1 – Council 2026 Budget requests given to Mayor

November 1 – 2026 Budget Book given to Council

November 10 – Department 2026 Budget Hearings with Council scheduled during the week

November 17 – October 2025 Financials due for Council's review

November 17 – First reading of 2026 Budget at Council Meeting

December 1 – Second reading of 2026 Budget

December 8 – Third reading of 2026 Budget at Special Meeting/Budget approved

December 15 – November 2025 Financials due for Council's Review

December 15 – Council approves 2025 Budget Amendments and Transfers (must be given to Council ahead of time with details)

January 19, 2026 – 2025 Year End financial Statements including Actual Unencumbered Fund Balances

Summary of Budget Book Format for 2026: (*Please note, the Budget Book prepared by Finance Director Unetic for Fiscal Year 2024 was used as a resource to compile these items necessary to pass a 2026 Budget*)

- 2026 Budget overview from the Finance Director.
- 2026 All Funds Summary Revenue Budget Comparison 2025 Adopted versus 2026 Budgeted by Revenue Classification, and for All Funds, accompanied by narrative explanations.
- 2026 All Funds Summary Expense Budget Comparison by Expense Classification, 2025 Amended versus 2026 Budgeted and for All funds, accompanied by narrative explanations.
- General Fund Summary by Revenue and Expense Classifications, 2025, Adopted Budget Revenue versus 2026 Budgeted Revenues and General Fund Expense Budget Comparison 2025 Amended Budget Expenses versus 2026 Budgeted Expenses. Accompanied by narrative explanations.
- Fund Balance Summary 2026 Revenue and Expense Budget Projected Unencumbered Fund Balance, listing 2026 Budgeted Revenues, 2026 Budgeted Expenses, Budget Surplus (Deficit), Estimated Ending Fund Balances as of 12/31/2026.
- Full-Time Budgeted Personnel Comparison by Department comparing 2023, 2024, 2025 and 2026 and the total FTE count.

The following information should be provided, by each Department, including Council, Mayor, IT, Finance, Community Relations, Law, Planning, DPW, Police, Fire, Parks and Recreation, Courts:

- An Introduction to each department listing the Responsibilities. Any 2025 Accomplishments and Goals for 2026 would be appreciated but optional.
- A Budget Page reflecting funds to be spent on the 2026 Expense Budget Compared to 2023 Actual Expenses, 2024 Actual Expenses, 2025 Actual Expenses and 2026 Budget Original.
- On the Budget Page a 2026 Detailed Expense Budget Comparison between 2023, 2024, 2025 Actual Expenses and 2026 Original Budget listing total expenses for the Department for Personnel Services, OTPS and Capital.
- A Page that reflects the 2026 Personnel Request and any Personnel Changes.
- Lastly, Details of the 2026 Capital Requests for the Department.