



CLEVELAND HEIGHTS

Finance Committee

October 14, 2025

6:00 PM

City Hall – Executive Conference Room

Appropriations, Assessment Programs, Bond Issues, Budget, Contractual Service Agreements, Levies, Municipal Court Budget Review, Notes, Equipment & Capital Improvements, Parking Rates & Regulations, Financial Reporting, and as otherwise assigned by the President of Council.

Council members

Acting Chair: Jim Posch | Vice Chair: Anthony Mattox Jr. | Member: Gail Larson

Agenda

- 1) **Call to Order/Roll Call**
- 2) **Discussion - Most Recent Financial Statements**
Director Walkthrough and Q&A
 - a. 2025 Q2 Financial Statement
- 3) **Discussion and Review of Financial Items That Will be Presented to Council as Legislation For The Next 30 Days**
- 4) **Status Update on 2023 and 2024 State Audits and Discussion of Potential Fiscal (Forensic) Audit**
- 5) **Discussion of 2026 Budget Process**
Operational and Capital Budgets
- 6) **Special Report - Councilmember Mattox**
Lending Practices/Policies in Underserved Neighborhoods
- 7) **Discussion to Confirm Monthly Finance Committee Meeting Schedule**
- 8) **Other**
- 9) **Adjourn**



CLEVELAND HEIGHTS

**Second Quarter
Financial Statements
As of June 30, 2025**



CLEVELAND HEIGHTS

MEMO

To: Interim Mayor, Tony Cuda

From: Rodney G. Hairston, Finance Director

Date: October 3, 2025

Subject: June 30, 2025 Financial Statements

The Finance Department would like to present the financial statements for the period ending June 30, 2025.

The June financial statements provide key financial data for the City of Cleveland Heights. These statements offer insight into the City's financial position by comparing current-year revenues, expenditures, and fund balances to those of previous years and the adopted budget.

All Funds – Total Revenue, 2nd Quarter 2025 vs. Prior Year

- Q2 revenue was \$50,189,809, an increase of \$2.7M or 5.6% compared to Q2 2024
- Property Taxes increased by \$1.6M or 24.0%
- Municipal Income Taxes increased by \$1.2M or 5.9%
- Intergovernmental Grant/Contract increased by \$1.1M or 132.1%
 - Community Development Block Grant (CDBG) \$583K
 - Homestead Rollback Tax \$246K
 - Safer Streets Grant \$168K
 - BWC Employer Premium Refund \$96K

All Funds Total Expenditures, 2nd Quarter 2025 vs. Prior Year

- Q2 expenditures were \$56,818,576, an increase of \$13.2M or 30.2% compared to Q2 2024
- Capital increased by \$9.0M or 154.3%
 - Sewer Maintenance \$3.8M
 - Cain Park \$2.3M
 - Park Maintenance \$1.1M
 - Annual Street Surface \$790K
- Personal Services increased by \$3.2M or 13.1%
 - Driven by S&W and Benefits
 - Police \$810K



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- Fire \$907K
- General Operations \$489K
- Finance \$436K
- Other Than Personal Services (O.T.P.S.) increased by \$913K or 7.0%
 - American Rescue Plan Act (ARPA) Funds

All Funds Total Unencumbered Fund Balance, 2nd Quarter 2025 vs. Prior Year

- Q2 unencumbered fund balance was \$91,427,093, a decrease of \$8.9M or (8.9%) compared to Q2 2024

General Fund Total Revenue, 2nd Quarter 2025 vs. Prior Year

- Q2 revenue was \$34,047,135, an increase of \$2.7M or 8.7% compared to Q2 2024
- Property Taxes increased by \$1.4M or 29.8%
- Municipal Income Taxes increased by \$1.2M or 5.9%
- Intergovernmental Grant/Contract increased by \$375K or 66.7%
 - Homestead Rollback Tax \$186K
 - BWC Employer Premium Refund \$96K

2025 General Fund Total Expenditures, 2nd Quarter 2025 vs. Prior Year

- Q2 expenditures were \$27,553,073, an increase of \$3.9M or (16.3%) compared to Q2 2024
- Personal Services increased by \$3.4M or 20.1%
 - Driven by S&W and Benefits
 - Fire \$1.2M
 - Police \$997K
 - General Operations \$489K
 - Planning \$351K
- Other Than Personal Services (O.T.P.S.) increased by \$444K or 6.5%
 - Law \$138K
 - Finance \$121K
 - Community Relations \$88K
 - Public Property/Park Maintenance \$84K
- Capital increased by \$29K or 218.7%
 - Street Maintenance

2025 General Fund Total Unencumbered Fund Balance, 2nd Quarter 2025 vs. Prior Year

- Q2 unencumbered fund balance was \$34,477,199, an increase of \$5.3M or 18.2% compared to 2024



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The Finance Department continues to strive to provide pertinent financial data so the City can make sound financial decisions

Thank you,



Rodney G. Hairston
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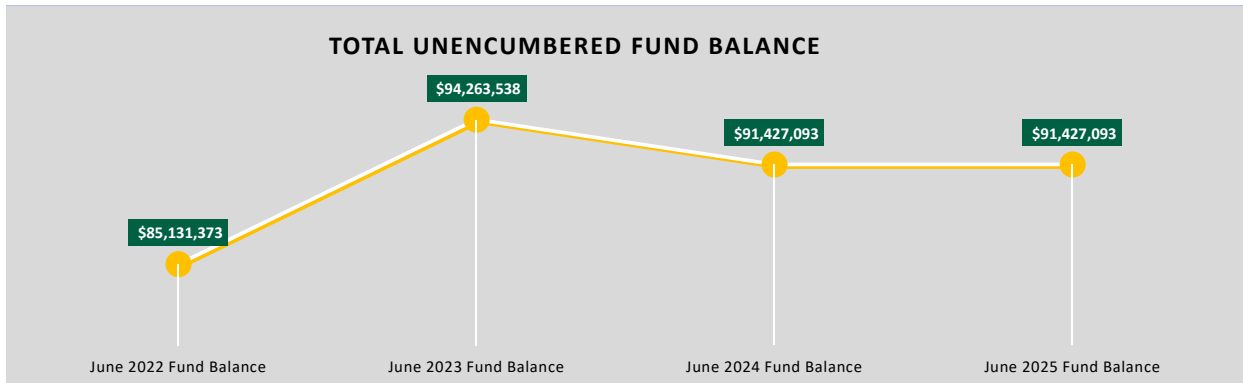
**CITY OF CLEVELAND HEIGHTS
 QUARTERLY FINANCIAL STATEMENTS
 AS OF JUNE 30, 2025
 FUND BALANCE REPORT - ALL FUNDS**

FUND NUMBER	FUND NAME	BEGINNING FUND BALANCE AS OF 1/1/2025	YEAR-TO-DATE THROUGH JUNE 30, 2025			UNENCUMBERED BALANCE AS OF 06/30/2025
			Revenue	Expenditures	Encumbrances	
101	GENERAL	\$30,173,986	\$34,047,135	\$27,553,073	\$2,190,849	\$34,477,199
102	BUDGET STABILIZATION ACCOUNT	1,400,000	0	0	0	1,400,000
201	STREET CONSTRUCTION	5,638,487	1,040,081	1,124,451	804,666	4,749,452
202	FOUNDATION GRANTS	93,816	0	0	0	93,816
203	FIRST SUBURBS CONSORTIUM	2,501	0	0	0	2,501
204	COMMUNICATION SYSTEMS OPERATION	0	0	0	0	0
205	PUBLIC WORKS FACILITY IMPROVEMENT	500,423	0	50,628	97,069	352,726
206	LAW ENFORCEMENT TRUST	526,687	36,709	23,619	(1,852)	541,629
207	DRUG LAW ENFORCEMENT TRUST	718,707	115,463	135,496	1,704	696,970
208	CDBG RESOURCE	2,661,704	651,448	946,009	619,120	1,748,022
210	EPA BROWNFIELD GRANT	0	0	0	0	0
211	HOME PROGRAM	159,192	23,284	0	42,650	139,826
212	FEMA	159,526	0	0	0	159,526
213	POLICE FACILITY IMPROVEMENT	34,332	9,625	12,791	6,278	24,888
214	LOCAL TV PROGRAMMING	1,206,615	115,296	145,753	6,177	1,169,980
215	CAIN PARK	121,542	205,223	339,037	197,782	(210,054)
216	RECREATION FACILITY IMPROVEMENT	1,768,274	480,053	152,394	277,614	1,818,318
217	PUBLIC RIGHT OF WAY	181,197	4,550	0	0	185,747
218	MISCELLANEOUS STATE GRANTS	368	0	0	0	368
221	INDIGENT DUI TREATMENT	309,776	7,258	0	419	316,615
222	MUNICIPAL COURT COMPUTERIZATION	237,535	29,362	0	0	266,897
223	DUI - ENFORCEMENT/EDUCATION	136,242	2,750	0	0	138,992
224	COURT SECURITY GRANT	98,814	38,330	0	0	137,144
225	MUNI COURT - SPECIAL PROJECTS	2,260,266	49,261	11,319	795	2,297,413
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	687,095	24,804	465,612	682,769	(436,482)
227	NEIGHBORHOOD STABILIZATION PRGM	123,584	0	0	0	123,584
228	CDBG-COVID	243,563	0	78,137	175,276	(9,850)
230	STREET LIGHTING	1,513,251	503,052	503,179	2,780	1,510,344
231	TREE FUND	1,736,537	574,292	504,124	17,503	1,789,201
232	POLICE PENSION	196,957	205,728	0	0	402,686
233	FIRE PENSION	318,272	205,728	0	0	524,000
234	EARNED BENEFITS	316,841	0	287,890	0	28,951
237	FIRST SUBURBS DEVELOPMENT COUNCIL	57,754	0	0	0	57,754
238	CORONAVIRUS RELIEF FUND	48	0	0	0	48
239	REFUSE GRANT FUND	27,260	0	0	0	27,260
240	FEDERAL MISCELLANEOUS GRANTS	44,294	176,410	72,723	2,598	145,383
241	LOCAL FISCAL RECOVERY	25,890,897	0	10,679,097	4,689,583	10,522,217
242	ONEOHIO OPIOID SETTLEMENT	109,840	0	0	0	109,840
244	NOPEC FUND	5,000	0	0	1,500	3,500
260	Top-of-the Hill TIF Fund	0	861,526	861,526	0	0
261	Cedar Lee & Meadowbrook TIF Fund	0	0	0	0	0
301	G.O. BOND RETIREMENT	595,556	1,028,664	172,263	0	1,451,957
402	FINANCED CAPITAL PROJECTS	9,490,943	0	1,797,893	665,568	7,027,482
411	ECONOMIC DEVELOPMENT	456,458	0	69,376	(71,696)	458,779
412	CITY HALL MAINTENANCE AND REPAIR	153,153	9,787	2,948	2,238	157,755
415	SEVERANCE RING ROAD RECONSTRUCTION	35,045	0	0	0	35,045
416	REFUSE CAPITAL FUND	1,651,009	62,870	495,211	42,165	1,176,503
601	WATER	1,799,750	12,259	208,427	168,282	1,435,300
602	SEWER	11,290,218	2,541,677	2,960,206	1,357,398	9,514,292
603	PARKING	527,801	168,092	266,023	5,424	424,446
605	REFUSE FUND	1,405,055	1,695,867	1,781,906	308,095	1,010,920
606	AMBULANCE SERVICES	1,523,925	784,805	519,062	343,821	1,445,848
701	HOSPITALIZATION	120,802	4,232,884	4,232,884	0	120,802
703	WORKERS COMPENSATION	204,767	0	0	0	204,767
804	OFFICE ON AGING	23,158	1,614	361	0	24,411
808	YOUTH RECREATION SCHOLARSHIP	111,888	35	3,905	0	108,018
809	POLICE MEMORIAL TRUST FUND	11,808	0	0	0	11,808
810	YOUTH ADVISORY COMMISSION	71	0	0	0	71
811	JUVENILE DIVERSION PROGRAM	9,390	0	0	0	9,390
850	FLEXIBLE SPENDING ACCOUNT	13,191	83,086	106,226	0	(9,949)
857	SALES TAX	350	0	0	0	350
858	MISCELLANEOUS AGENCY	1,607,520	160,801	255,027	884	1,512,411
888	PAYROLL AGENCY FUND	0	0	0	0	0
864	NEORS	278	0	0	0	278
FUND TOTALS		\$110,693,318	\$50,189,809	\$56,818,576	\$12,637,458	\$91,427,093

CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF JUNE 30, 2025
UNENCUMBERED FUND BALANCE - ALL FUNDS

UNENCUMBERED FUND BALANCE - ALL FUNDS				
YEAR-TO-DATE THROUGH JUNE 30				
All Funds Cash Balance	2022 Amount	2023 Amount	2024 Amount	2025 Amount
Cash Balance at January 2nd	\$ 68,916,713	\$ 100,128,535	\$ 109,321,556	\$ 110,693,318
Year to Date Revenue	65,387,702	46,532,102	47,538,746	50,189,809
Year to Date Expenditure	41,950,502	37,500,229	43,747,048	56,818,576
Cash Balance at December 32nd	\$ 92,353,912	\$ 109,160,408	\$ 113,113,254	\$ 104,064,551
Open Encumbrances	7,222,540	14,896,870	12,893,616	12,637,458
Unencumbered Fund Balance on June 30	\$ 85,131,373	\$ 94,263,538	\$ 100,219,639	\$ 91,427,093

2025 1st Quarter Unencumbered Fund Balance for all Funds



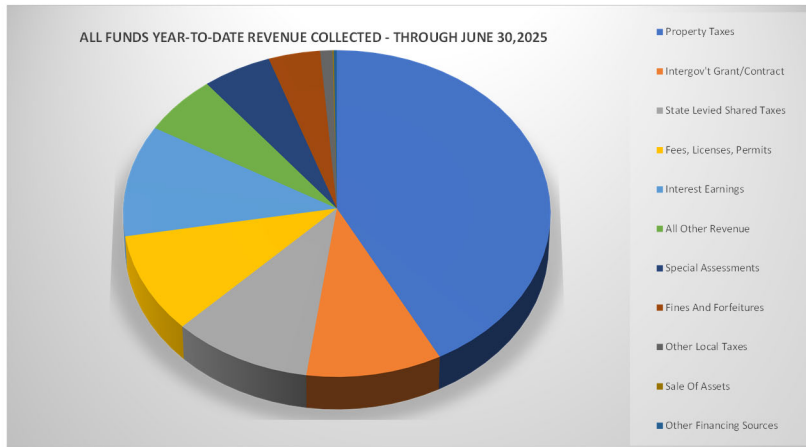
**CITY OF CLEVELAND HEIGHTS
 QUARTERLY FINANCIAL STATEMENTS
 AS OF JUNE 30, 2025
 UNENCUMBERED FUND BALANCE - ALL FUNDS**

FUND NUMBER	FUND NAME	YEAR-TO-DATE THROUGH JUNE 30			
		2025 UNENCUMBERED FUND BALANCE	2024 UNENCUMBERED FUND BALANCE	\$ DIFFERENCE	% DIFFERENCE
101	GENERAL	\$34,477,199	27,011,622	\$7,465,577	27.6%
102	BUDGET STABILIZATION ACCOUNT	1,400,000	1,400,000	0	0.0%
201	STREET CONSTRUCTION	4,749,452	4,663,450	86,002	1.8%
202	FOUNDATION GRANTS	93,816	93,816	0	(0.0%)
203	FIRST SUBURBS CONSORTIUM	2,501	2,501	0	0.0%
204	COMMUNICATION SYSTEMS OPERATION	0	0	0	0.0%
205	PUBLIC WORKS FACILITY IMPROVEMENT	352,726	500,423	(147,697)	(29.5%)
206	LAW ENFORCEMENT TRUST	541,629	516,211	25,418	4.9%
207	DRUG LAW ENFORCEMENT TRUST	696,970	730,265	(33,295)	(4.6%)
208	CDBG RESOURCE	1,748,022	(186,219)	1,561,803	(1,038.7%)
210	EPA BROWNFIELD GRANT	0	0	0	0.0%
211	HOME PROGRAM	139,826	175,035	(35,209)	(20.1%)
212	FEMA	159,526	159,526	0	0.0%
213	POLICE FACILITY IMPROVEMENT	24,888	26,790	(1,902)	(7.1%)
214	LOCAL TV PROGRAMMING	1,169,980	1,116,225	53,755	4.8%
215	CAIN PARK	(210,054)	(79,486)	130,568	164.3%
216	RECREATION FACILITY IMPROVEMENT	1,818,318	1,243,152	575,166	46.3%
217	PUBLIC RIGHT OF WAY	185,747	174,197	11,550	6.6%
218	MISCELLANEOUS STATE GRANTS	368	368	0	0.0%
221	INDIGENT DUI TREATMENT	316,615	305,358	11,257	3.7%
222	MUNICIPAL COURT COMPUTERIZATION	266,897	171,557	95,340	55.6%
223	DUI - ENFORCEMENT/EDUCATION	138,992	134,972	4,020	3.0%
224	COURT SECURITY GRANT	137,144	0	137,144	0.0%
225	MUNI COURT - SPECIAL PROJECTS	2,297,413	2,231,038	66,375	3.0%
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	(436,482)	(228,890)	207,592	0.91
227	NEIGHBORHOOD STABILIZATION PRGM	123,584	123,584	0	(0.0%)
228	CDBG-COVID	(9,850)	30,716	(20,866)	(132.1%)
230	STREET LIGHTING	1,510,344	1,599,332	(88,988)	(5.6%)
231	TREE FUND	1,789,201	1,482,598	306,603	20.7%
232	POLICE PENSION	402,686	65,143	337,543	518.2%
233	FIRE PENSION	524,000	186,458	337,542	181.0%
234	EARNED BENEFITS	28,951	288,810	(259,859)	(90.0%)
237	FIRST SUBURBS DEVELOPMENT COUNCIL	57,754	57,754	0	(0.0%)
238	CORONAVIRUS RELIEF FUND	48	48	0	0.0%
239	REFUSE GRANT FUND	27,260	27,260	0	(0.0%)
240	FEDERAL MISCELLANEOUS GRANTS	145,383	(187,463)	(42,080)	(177.6%)
241	LOCAL FISCAL RECOVERY	10,522,217	28,639,094	(18,116,877)	(63.3%)
242	ONEOHIO OPIOID SETTLEMENT	109,840	43,582	66,258	152.0%
244	NOPEC FUND	3,500	(39,085)	(35,585)	(109.0%)
260	Top-of-the Hill TIF Fund	0	0	0	0.0%
261	Cedar Lee & Meadowbrook TIF Fund	0	0	0	0.0%
301	G.O. BOND RETIREMENT	1,451,957	1,082,220	369,737	34.2%
402	FINANCED CAPITAL PROJECTS	7,027,482	8,858,997	(1,831,515)	(20.7%)
411	ECONOMIC DEVELOPMENT	458,779	249,682	209,097	83.7%
412	CITY HALL MAINTENANCE AND REPAIR	157,755	143,774	13,981	9.7%
415	SEVERANCE RING ROAD RECONSTRUCTION	35,045	35,045	0	0.0%
416	REFUSE CAPITAL FUND	1,176,503	1,541,768	(365,265)	(23.7%)
601	WATER	1,435,300	1,738,575	(303,275)	(17.4%)
602	SEWER	9,514,292	9,351,422	162,870	1.7%
603	PARKING	424,446	547,992	(123,546)	(22.5%)
605	REFUSE FUND	1,010,920	918,519	92,401	10.1%
606	AMBULANCE SERVICES	1,445,848	1,262,527	183,321	14.5%
701	HOSPITALIZATION	120,802	57,167	63,635	111.3%
703	WORKERS COMPENSATION	204,767	204,767	0	(0.0%)
804	OFFICE ON AGING	24,411	23,013	1,398	6.1%
808	YOUTH RECREATION SCHOLARSHIP	108,018	92,732	15,286	16.5%
809	POLICE MEMORIAL TRUST FUND	11,808	11,808	0	0.0%
810	YOUTH ADVISORY COMMISSION	71	71	0	0.3%
811	JUVENILE DIVERSION PROGRAM	9,390	9,390	0	(0.0%)
850	FLEXIBLE SPENDING ACCOUNT	(9,949)	(7,357)	2,592	35.2%
857	SALES TAX	350	350	0	(0.0%)
858	MISCELLANEOUS AGENCY	1,512,411	1,617,159	(104,748)	(6.5%)
888	PAYROLL AGENCY FUND	0	0	0	0.0%
864	NEORS	278	278	(1)	(0.2%)
FUND TOTALS		\$91,427,093	\$100,219,641	(\$8,792,548)	(8.8%)

**CITY OF CLEVELAND HEIGHTS
 QUARTERLY FINANCIAL STATEMENTS
 AS OF JUNE 30, 2025
 REVENUE COMPARISON - ALL FUNDS**

Revenue Comparison - All Funds						
Revenue Description	2025 Amended	2025 Budget	YEAR-TO-DATE THROUGH JUNE 30		\$	%
	Revenue Budget	% Collected	2025 Revenue	2024 Revenue	Variance	Variance
Municipal Income Taxes	\$ 36,728,000	57.5%	\$ 21,102,731	\$ 19,935,900	\$ 1,166,831	5.9%
Charges For Services	19,755,552	45.9%	9,069,954	8,946,711	123,243	1.4%
Property Taxes	14,671,450	57.6%	8,457,191	6,820,389	1,636,802	24.0%
Intergov't Grant/Contract	11,397,701	17.5%	1,995,721	859,868	1,135,853	132.1%
State Levied Shared Taxes	4,105,900	50.1%	2,055,432	1,931,498	123,934	6.4%
Fees, Licenses, Permits	3,738,620	52.4%	1,958,846	1,939,700	19,146	1.0%
Interest Earnings	3,011,250	73.6%	2,215,864	2,405,123	(189,260)	(7.9%)
All Other Revenue	2,728,880	43.6%	1,189,357	2,244,650	(1,055,293)	(47.0%)
Special Assessments	2,100,000	51.3%	1,077,304	1,147,885	(70,581)	(6.1%)
Fines And Forfeitures	1,420,000	56.9%	808,148	738,779	69,369	9.4%
Other Local Taxes	605,100	31.7%	191,839	276,437	(84,597)	(30.6%)
Sale Of Assets	5,000	369.3%	18,467	-	18,467	0.0%
Other Financing Sources	2,790	1,754.6%	48,955	291,807	(242,852)	(83.2%)
Temporary Advance-In	-	0.0%	-	-	-	0.0%
Total Revenue	\$ 100,270,243	50.1%	\$ 50,189,809	\$ 47,538,746	\$ 2,651,063	5.6%

2025 2nd Quarter Revenue by Revenue Type



2025 2nd Quarter Budget Revenue Overview - All Funds

Revenue Description	2025 Amended Budget	2025 Revenue	2025 Amended Budget Remaining	% of Budget Remaining
Municipal Income Taxes	\$ 36,728,000	\$ 21,102,731	\$ 15,625,269	42.5%
Charges For Services	19,755,552	9,069,954	10,685,598	54.1%
Property Taxes	14,671,450	8,457,191	6,214,259	42.4%
Intergov't Grant/Contract	11,397,701	1,995,721	9,401,980	82.5%
State Levied Shared Taxes	4,105,900	2,055,432	2,050,468	49.9%
Fees, Licenses, Permits	3,738,620	1,958,846	1,779,774	47.6%
Interest Earnings	3,011,250	2,215,864	795,386	26.4%
All Other Revenue	2,728,880	1,189,357	1,539,523	56.4%
Special Assessments	2,100,000	1,077,304	1,022,696	48.7%
Fines And Forfeitures	1,420,000	808,148	611,852	43.1%
Other Local Taxes	605,100	191,839	413,261	68.3%
Sale Of Assets	5,000	18,467	(13,467)	(269.3%)
Other Financing Sources	2,790	48,955	(46,165)	(1,654.6%)
Temporary Advance-In	-	-	-	0.0%
Total Revenue	\$ 100,270,243	\$ 50,189,809	\$ 50,080,434	49.9%

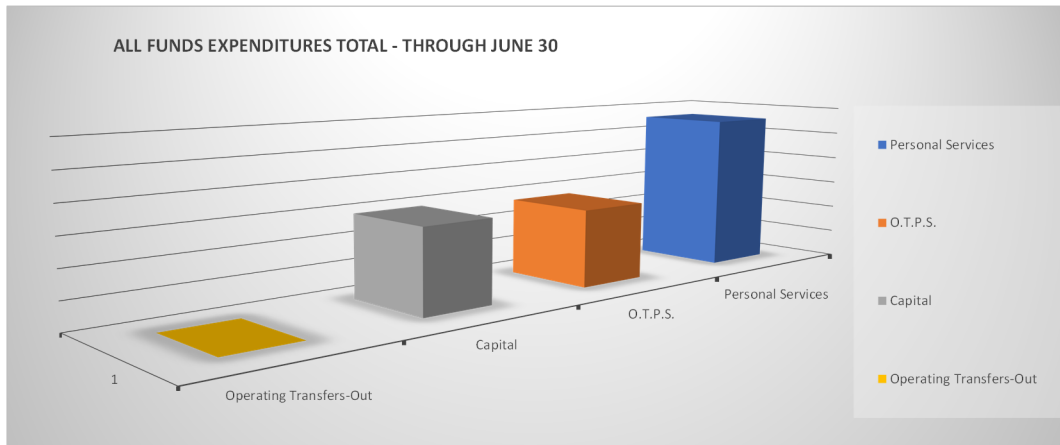
**CITY OF CLEVELAND HEIGHTS
 QUARTERLY FINANCIAL STATEMENTS
 AS OF JUNE 30, 2025
 REVENUE COMPARISON - ALL FUNDS**

		YEAR-TO-DATE THROUGH JUNE 30			
FUND NUMBER	FUND NAME	2025 Revenue	2024 Revenue	\$ Difference	% Difference
101	GENERAL	\$34,047,135	\$31,326,541	\$2,720,594	8.7%
102	BUDGET STABILIZATION ACCOUNT	0	0	0	0.0%
201	STREET CONSTRUCTION	1,040,081	1,127,731	(87,650)	(7.8%)
202	FOUNDATION GRANTS	0	0	0	0.0%
203	FIRST SUBURBS CONSORTIUM	0	0	0	0.0%
204	COMMUNICATION SYSTEMS OPERATION	0	0	0	0.0%
205	PUBLIC WORKS FACILITY IMPROVEMENT	0	0	0	0.0%
206	LAW ENFORCEMENT TRUST	36,709	274,719	(238,010)	(86.6%)
207	DRUG LAW ENFORCEMENT TRUST	115,463	527,620	(412,158)	(78.1%)
208	CDBG RESOURCE	651,448	89,229	562,219	630.1%
210	EPA BROWNFIELD GRANT	0	0	0	0.0%
211	HOME PROGRAM	23,284	11,371	11,913	104.8%
212	FEMA	0	2,526	(2,526)	(100.0%)
213	POLICE FACILITY IMPROVEMENT	9,625	6,000	3,625	60.4%
214	LOCAL TV PROGRAMMING	115,296	199,489	(84,193)	(42.2%)
215	CAIN PARK	205,223	574,219	(368,996)	(64.3%)
216	RECREATION FACILITY IMPROVEMENT	480,053	367,915	112,138	30.5%
217	PUBLIC RIGHT OF WAY	4,550	1,750	2,800	160.0%
218	MISCELLANEOUS STATE GRANTS	0	0	0	0.0%
221	INDIGENT DUI TREATMENT	7,258	7,183	75	1.1%
222	MUNICIPAL COURT COMPUTERIZATION	29,362	25,119	4,243	16.9%
223	DUI - ENFORCEMENT/EDUCATION	2,750	2,430	320	13.2%
224	COURT SECURITY GRANT	38,330	0	38,330	0.0%
225	MUNI COURT - SPECIAL PROJECTS	49,261	42,022	7,239	17.2%
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	24,804	24,730	74	0.3%
227	NEIGHBORHOOD STABILIZATION PRGM	0	0	0	0.0%
228	CDBG-COVID	0	0	0	0.0%
230	STREET LIGHTING	503,052	534,987	(31,935)	(6.0%)
231	TREE FUND	574,292	612,928	(38,636)	(6.3%)
232	POLICE PENSION	205,728	157,678	48,051	30.5%
233	FIRE PENSION	205,728	157,678	48,051	30.5%
234	EARNED BENEFITS	0	0	0	0.0%
237	FIRST SUBURBS DEVELOPMENT COUNCIL	0	0	0	0.0%
238	CORONAVIRUS RELIEF FUND	0	0	0	0.0%
239	REFUSE GRANT FUND	0	0	0	0.0%
240	FEDERAL MISCELLANEOUS GRANTS	176,410	9,984	166,426	1,666.9%
241	LOCAL FISCAL RECOVERY	0	0	0	0.0%
242	ONEOHIO OPIOID SETTLEMENT	0	2,742	(2,742)	(100.0%)
244	NOPEC FUND	0	3,500	(3,500)	(100.0%)
260	Top-of-the Hill TIF Fund	861,526	968,536	(107,010)	(11.0%)
261	Cedar Lee & Meadowbrook TIF Fund	0	0	0	0.0%
301	G.O. BOND RETIREMENT	1,028,664	849,478	179,186	21.1%
402	FINANCED CAPITAL PROJECTS	0	0	0	0.0%
411	ECONOMIC DEVELOPMENT	0	0	0	0.0%
412	CITY HALL MAINTENANCE AND REPAIR	9,787	14,680	(4,893)	(33.3%)
415	SEVERANCE RING ROAD RECONSTRUCTION	0	0	0	0.0%
416	REFUSE CAPITAL FUND	62,870	63,995	(1,125)	(1.8%)
601	WATER	12,259	8,556	3,704	43.3%
602	SEWER	2,541,677	2,680,100	(138,423)	(5.2%)
603	PARKING	168,092	146,900	21,192	14.4%
605	REFUSE FUND	1,695,867	1,657,606	38,260	2.3%
606	AMBULANCE SERVICES	784,805	803,756	(18,951)	(2.4%)
701	HOSPITALIZATION	4,232,884	3,793,835	439,049	11.6%
703	WORKERS COMPENSATION	0	0	0	0.0%
804	OFFICE ON AGING	1,614	564	1,050	186.1%
808	YOUTH RECREATION SCHOLARSHIP	35	250	(215)	(86.0%)
809	POLICE MEMORIAL TRUST FUND	0	0	0	0.0%
810	YOUTH ADVISORY COMMISSION	0	0	0	0.0%
811	JUVENILE DIVERSION PROGRAM	0	0	0	0.0%
850	FLEXIBLE SPENDING ACCOUNT	83,086	81,001	2,085	2.6%
857	SALES TAX	0	0	0	0.0%
858	MISCELLANEOUS AGENCY	160,801	379,397	(218,597)	(57.6%)
888	PAYROLL AGENCY FUND	0	0	0	0.0%
864	NEORS	0	0	0	0.0%
FUND TOTALS		\$50,189,809	\$47,538,746	\$2,651,063	5.6%

CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF JUNE 30, 2025
EXPENDITURE COMPARISON - ALL FUNDS

Expenditure Comparison - All Funds						
Expenditure Description	2025 Amended Expense Budget	2025 Budget % Used	YEAR-TO-DATE THROUGH JUNE 30		\$ Variance	% Variance
			2025 Expenditure	2024 Expenditure		
Personal Services	\$ 60,670,381	46.1%	\$ 27,967,259	\$ 24,721,026	\$ 3,246,233	13.1%
O.T.P.S.	39,609,618	35.3%	13,972,650	13,059,858	912,792	7.0%
Capital	34,106,715	43.6%	14,878,667	5,850,520	9,028,146	154.3%
Operating Transfers-Out	333,905	0.0%	-	-	-	0.0%
Other Financing Uses	-	0.0%	-	-	-	0.0%
Total Expenditures	134,720,619	42.2%	56,818,576	43,631,404	13,187,172	30.2%

2025 2nd Quarter Expenditure by Expenditure Type



Budget Expenditure Overview - All Funds					
Expenditure Description	2025 Amended Budget	2025 Expenditure	Open PO's as of June 30	2025 Amended Budget Remaining	% of Budget Remaining
Personal Services	\$ 60,670,381	\$ 27,967,259	\$ 24,136	\$ 32,678,985	53.9%
O.T.P.S.	39,609,618	13,972,650	5,572,128	20,064,840	50.7%
Capital	34,106,715	14,878,667	7,041,194	12,186,855	35.7%
Operating Transfers-Out	333,905	-	-	333,905	100.0%
Other Financing Uses	-	-	-	-	0.0%
Total Expenditures	\$ 134,720,619	\$ 56,818,576	\$ 12,637,458	\$ 65,264,586	48.4%

**CITY OF CLEVELAND HEIGHTS
 QUARTERLY FINANCIAL STATEMENTS
 AS OF JUNE 30, 2025
 EXPENDITURE COMPARISON - ALL FUNDS**

YEAR-TO-DATE THROUGH JUNE 30					
FUND NUMBER	FUND NAME	2025 Expenditures	2024 Expenditures	\$ Difference	% Difference
101	GENERAL	\$27,553,073	\$23,816,383	\$3,736,690	15.7%
102	BUDGET STABILIZATION ACCOUNT	0	0	0	0.0%
201	STREET CONSTRUCTION	1,124,451	421,211	703,240	167.0%
202	FOUNDATION GRANTS	0	0	0	0.0%
203	FIRST SUBURBS CONSORTIUM	0	0	0	0.0%
204	COMMUNICATION SYSTEMS OPERATION	0	0	0	0.0%
205	PUBLIC WORKS FACILITY IMPROVEMENT	50,628	0	50,628	0.0%
206	LAW ENFORCEMENT TRUST	23,619	205,448	(181,828)	(88.5%)
207	DRUG LAW ENFORCEMENT TRUST	135,496	141,391	(5,895)	(4.2%)
208	CDBG RESOURCE	946,009	792,476	153,533	19.4%
210	EPA BROWNFIELD GRANT	0	0	0	0.0%
211	HOME PROGRAM	0	500	(500)	(100.0%)
212	FEMA	0	0	0	0.0%
213	POLICE FACILITY IMPROVEMENT	12,791	4,881	7,910	162.0%
214	LOCAL TV PROGRAMMING	145,753	107,012	38,742	36.2%
215	CAIN PARK	339,037	728,182	(389,145)	(53.4%)
216	RECREATION FACILITY IMPROVEMENT	152,394	254,452	(102,057)	(40.1%)
217	PUBLIC RIGHT OF WAY	0	0	0	0.0%
218	MISCELLANEOUS STATE GRANTS	0	0	0	0.0%
221	INDIGENT DUI TREATMENT	0	3,498	(3,498)	(100.0%)
222	MUNICIPAL COURT COMPUTERIZATION	0	33,919	(33,919)	(100.0%)
223	DUI - ENFORCEMENT/EDUCATION	0	0	0	0.0%
224	COURT SECURITY GRANT	0	0	0	0.0%
225	MUNI COURT - SPECIAL PROJECTS	11,319	15,841	(4,522)	(28.5%)
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	465,612	285,390	180,222	63.1%
227	NEIGHBORHOOD STABILIZATION PRGM	0	0	0	0.0%
228	CDBG-COVID	78,137	9,850	68,287	693.3%
230	STREET LIGHTING	503,179	534,220	(31,042)	(5.8%)
231	TREE FUND	504,124	448,815	55,309	12.3%
232	POLICE PENSION	0	246,960	(246,960)	(100.0%)
233	FIRE PENSION	0	283,179	(283,179)	(100.0%)
234	EARNED BENEFITS	287,890	250,001	37,889	15.2%
237	FIRST SUBURBS DEVELOPMENT COUNCIL	0	0	0	0.0%
238	CORONAVIRUS RELIEF FUND	0	0	0	0.0%
239	REFUSE GRANT FUND	0	0	0	0.0%
240	FEDERAL MISCELLANEOUS GRANTS	72,723	76,949	(4,227)	(5.5%)
241	LOCAL FISCAL RECOVERY	10,679,097	3,133,694	7,545,403	240.8%
242	ONEOHIO OPIOID SETTLEMENT	0	0	0	0.0%
244	NOPEC FUND	0	113,527	(113,527)	(100.0%)
260	Top-of-the Hill TIF Fund	861,526	968,536	(107,010)	(11.0%)
261	Cedar Lee & Meadowbrook TIF Fund	0	0	0	0.0%
301	G.O. BOND RETIREMENT	172,263	181,838	(9,575)	(5.3%)
402	FINANCED CAPITAL PROJECTS	1,797,893	1,184,816	613,077	51.7%
411	ECONOMIC DEVELOPMENT	69,376	65	69,311	106,631.7%
412	CITY HALL MAINTENANCE AND REPAIR	2,948	8,398	(5,450)	(64.9%)
415	SEVERANCE RING ROAD RECONSTRUCTION	0	0	0	0.0%
416	REFUSE CAPITAL FUND	495,211	377,568	117,643	31.2%
601	WATER	208,427	10,179	198,248	1,947.7%
602	SEWER	2,960,206	1,822,106	1,138,100	62.5%
603	PARKING	266,023	286,693	(20,670)	(7.2%)
605	REFUSE FUND	1,781,906	1,754,435	27,471	1.6%
606	AMBULANCE SERVICES	519,062	515,999	3,063	0.6%
701	HOSPITALIZATION	4,232,884	3,793,835	439,049	11.6%
703	WORKERS COMPENSATION	0	0	0	0.0%
804	OFFICE ON AGING	361	950	(589)	(62.0%)
808	YOUTH RECREATION SCHOLARSHIP	3,905	0	3,905	0.0%
809	POLICE MEMORIAL TRUST FUND	0	0	0	0.0%
810	YOUTH ADVISORY COMMISSION	0	0	0	0.0%
811	JUVENILE DIVERSION PROGRAM	0	0	0	0.0%
850	FLEXIBLE SPENDING ACCOUNT	106,226	89,573	16,653	18.6%
857	SALES TAX	0	0	0	0.0%
858	MISCELLANEOUS AGENCY	255,027	844,280	(589,253)	(69.8%)
888	PAYROLL AGENCY FUND	0	0	0	0.0%
864	NEORS	0	0	0	0.0%
FUND TOTALS		\$56,818,576	\$43,747,048	\$13,071,528	29.9%

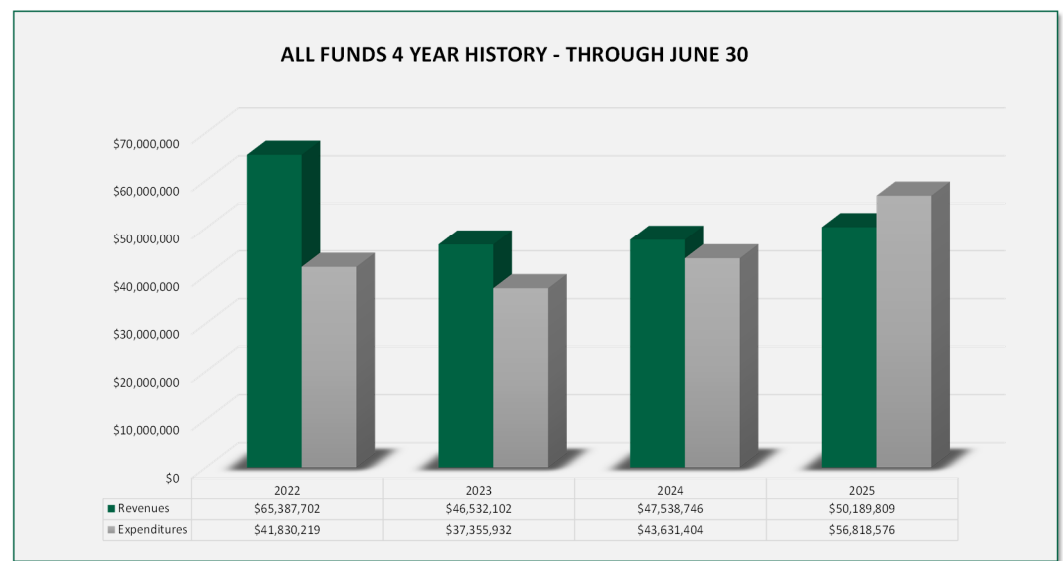
**CITY OF CLEVELAND HEIGHTS
 QUARTERLY FINANCIAL STATEMENTS
 AS OF JUNE 30, 2025
 REVENUE AND EXPENDITURE HISTORY – ALL FUNDS**

YEAR-TO-DATE REVENUE COMPARISON THROUGH JUNE 30, 2025					
Revenue Description	2022 Revenue	2023 Revenue	2024 Revenue	2025 Revenue	
Municipal Income Taxes	\$ 17,716,647	\$ 19,258,586	\$ 19,935,900	\$ 21,102,731	
Charges For Services	7,874,922	8,589,910	8,946,711	9,069,954	
Property Taxes	5,677,844	5,843,963	6,820,389	8,457,191	
Intergov't Grant/Contract	21,087,927	1,306,856	859,868	1,995,721	
State Levied Shared Taxes	2,004,743	2,082,280	1,931,498	2,055,432	
Fees, Licenses, Permits	1,704,172	2,725,734	1,939,700	1,958,846	
Interest Earnings	141,101	1,786,532	2,405,123	2,215,864	
All Other Revenue	1,666,019	1,731,405	2,244,650	1,189,357	
Special Assessments	1,175,459	1,186,354	1,147,885	1,077,304	
Fines And Forfeitures	687,942	704,664	738,779	808,148	
Other Local Taxes	313,321	299,004	276,437	191,839	
Sale Of Assets	101,636	13,050	-	18,467	
Other Financing Sources	5,235,968	1,003,766	291,807	48,955	
All Funds Revenue Total	\$ 65,387,702	\$ 46,532,102	\$ 47,538,746	\$ 50,189,809	

YEAR-TO-DATE EXPENDITURE COMPARISON THROUGH JUNE 30, 2025					
Expenditure Description	2022 Expenditure	2023 Expenditure	2024 Expenditure	2025 Expenditure	
Personal Services	\$ 21,166,526	\$ 23,350,791	\$ 24,721,026	\$ 27,967,259	
O.T.P.S.	14,662,342	11,229,711	13,059,858	13,972,650	
Capital	5,711,351	2,775,430	5,850,520	14,878,667	
Operating Transfers-Out	290,000	-	-	-	
Other Financing Uses	-	-	-	-	
All Funds Expenditures Total	\$ 41,830,219	\$ 37,355,932	\$ 43,631,404	\$ 56,818,576	
Revenue over (under) expenditure	\$ 23,557,482	\$ 9,176,171	\$ 3,907,342	\$ (6,628,767)	

YEAR-TO-DATE COMPARISON THROUGH JUNE 30, 2025					
All Funds Cash Balance	2022 Amount	2023 Amount	2024 Amount	2025 Amount	
Beginning Fund Cash Balance	\$ 68,916,713	\$ 100,128,535	\$ 109,321,556	\$ 110,693,318	
Year to Date Revenue	65,387,702	46,532,102	47,538,746	50,189,809	
Year to Date Expenditure	41,830,219	37,355,932	43,631,404	56,818,576	
Cash Balance at the end of June	\$ 92,474,195	\$ 109,304,705	\$ 113,228,898	\$ 104,064,551	
Open Encumbrances	7,222,540	14,896,870	12,893,616	12,637,458	
Ending Unencumbered Fund Balance	\$ 85,251,656	\$ 94,407,835	\$ 100,335,282	\$ 91,427,093	

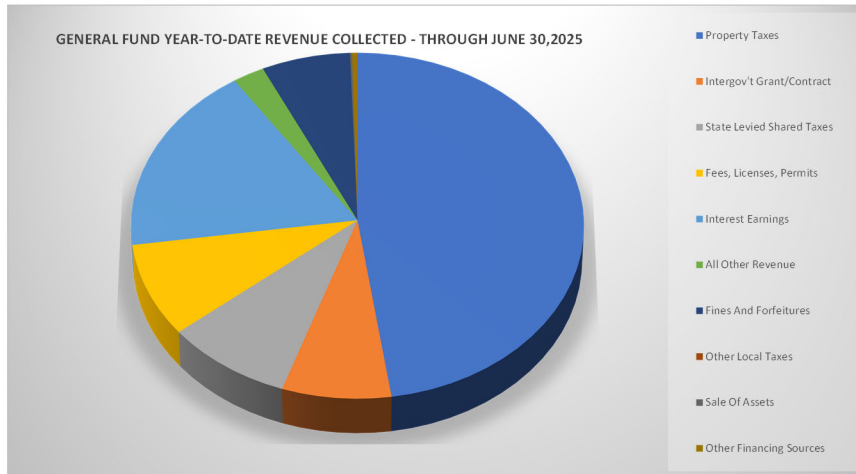
June 30, 2024 Unencumbered All Funds Balance



**CITY OF CLEVELAND HEIGHTS
 QUARTERLY FINANCIAL STATEMENTS
 AS OF JUNE 30, 2025
 REVENUE COMPARISON - GENERAL FUND**

Revenue Comparison - General Fund						
Revenue Description	2025 Amended Revenue Budget	2025 Budget % Collected	YEAR-TO-DATE THROUGH JUNE 30		\$ Variance	% Variance
			2025 Revenue	2024 Revenue		
Municipal Income Taxes	\$ 36,728,000	57.5%	\$ 21,102,731	\$ 19,935,900	\$ 1,166,831	5.9%
Charges For Services	718,350	79.8%	573,313	516,834	56,479	10.9%
Property Taxes	10,687,450	55.2%	5,897,355	4,542,442	1,354,913	29.8%
Intergov't Grant/Contract	1,523,550	61.4%	936,135	561,422	374,712	66.7%
State Levied Shared Taxes	2,190,900	49.8%	1,092,117	971,564	120,553	12.4%
Fees, Licenses, Permits	2,291,620	46.7%	1,071,110	1,056,985	14,125	1.3%
Interest Earnings	3,001,750	73.6%	2,208,930	2,398,521	(189,591)	(7.9%)
All Other Revenue	782,700	37.0%	289,876	335,172	(45,296)	(13.5%)
Fines And Forfeitures	1,420,000	56.9%	808,148	738,779	69,369	9.4%
Other Local Taxes	5,100	0.0%	-	-	-	0.0%
Sale Of Assets	5,000	369.3%	18,467	-	18,467	0.0%
Other Financing Sources	2,790	1,754.6%	48,955	268,923	(219,968)	(81.8%)
Total Revenue	\$ 59,357,210	57.4%	\$ 34,047,135	\$ 31,326,541	\$ 2,720,594	8.7%

2025 2nd Quarter Revenue by Revenue Type



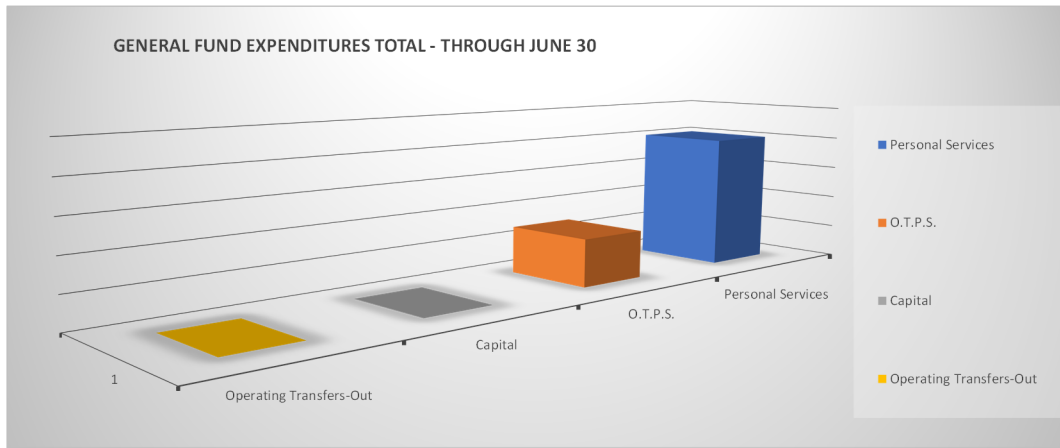
2025 2nd Quarter Budget Revenue Overview - General Fund

	2025 Amended Budget	2025 Revenue	2025 Amended Budget Remaining	% of Budget Remaining
Municipal Income Taxes	\$ 36,728,000	\$ 21,102,731	\$ 15,625,269	42.5%
Charges For Services	718,350	573,313	145,037	20.2%
Property Taxes	10,687,450	5,897,355	4,790,095	44.8%
Intergov't Grant/Contract	1,523,550	936,135	587,415	38.6%
State Levied Shared Taxes	2,190,900	1,092,117	1,098,783	50.2%
Fees, Licenses, Permits	2,291,620	1,071,110	1,220,510	53.3%
Interest Earnings	3,001,750	2,208,930	792,820	26.4%
All Other Revenue	782,700	289,876	492,824	63.0%
Fines And Forfeitures	1,420,000	808,148	611,852	43.1%
Other Local Taxes	5,100	-	5,100	100.0%
Sale Of Assets	5,000	18,467	(13,467)	(269.3%)
Other Financing Sources	2,790	48,955	(46,165)	(1,654.6%)
Total Revenue	\$ 59,357,210	\$ 34,047,135	\$ 25,310,075	42.6%

CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF JUNE 30, 2025
EXPENDITURE COMPARISON - GENERAL FUND

Expenditure Comparison - General Fund						
Expenditure Description	2025 Amended	2025 Budget	YEAR-TO-DATE THROUGH JUNE 30		\$	%
	Expense Budget	% Used	2025 Expenditure	2024 Expenditure	Variance	Variance
Personal Services	\$ 43,528,582	46.4%	\$ 20,217,552	\$ 16,837,681	\$ 3,379,871	20.1%
O.T.P.S.	16,569,405	44.0%	7,293,944	6,850,012	443,932	6.5%
Capital	521,807	8.0%	41,577	13,047	28,530	218.7%
Operating Transfers-Out	316,450	0.0%	-	-	-	0.0%
Other Financing Uses	-	0.0%	-	-	-	0.0%
Total Expenditures	60,936,244	45.2%	27,553,073	23,700,740	3,852,334	16.3%

2025 1st Quarter Expenditure by Expenditure Type



Budget Expenditure Overview - GENERAL FUND					
	2025 Amended	2025	Open PO's as of June	2025 Amended	%
	Budget	Expenditure	30	Budget Remaining	Remaining
Personal Services	\$ 43,528,582	\$ 20,217,552	\$ 22,821	\$ 23,288,209	53.5%
O.T.P.S.	16,569,405	7,293,944	1,893,984	7,381,477	44.5%
Capital	521,807	41,577	274,045	206,185	39.5%
Operating Transfers-Out	316,450	-	-	316,450	100.0%
Other Financing Uses	-	-	-	-	0.0%
Total Expenditures	\$ 60,936,244	\$ 27,553,073	\$ 2,190,849	\$ 31,192,321	51.2%

**CITY OF CLEVELAND HEIGHTS
 QUARTERLY FINANCIAL STATEMENTS
 AS OF JUNE 30, 2025
 REVENUE AND EXPENDITURE HISTORY – GENERAL FUND**

YEAR-TO-DATE REVENUE COMPARISON THROUGH JUNE 30, 2025				
Revenue Description	2022 Revenue	2023 Revenue	2024 Revenue	2025 Revenue
Municipal Income Taxes	\$ 17,716,647	\$ 19,258,586	\$ 19,935,900	\$ 21,102,731
Property Taxes	4,407,548	4,536,291	4,542,442	5,897,355
Interest Earnings	135,544	1,779,824	2,398,521	2,208,930
State Levied Shared Taxes	1,035,523	1,127,761	971,564	1,092,117
Fees, Licenses, Permits	1,035,003	2,019,424	1,056,985	1,071,110
Intergov't Grant/Contract	755,005	651,252	561,422	936,135
Fines And Forfeitures	687,942	704,664	738,779	808,148
Charges For Services	352,445	489,472	516,834	573,313
All Other Revenue	418,682	400,972	335,172	289,876
Other Financing Sources	529,178	948,151	268,923	48,955
Sale Of Assets	34,516	10,000	-	18,467
Other Local Taxes	73	-	-	-
General Fund Revenue Total	\$ 27,108,106	\$ 31,926,396	\$ 31,326,541	\$ 34,047,135

YEAR-TO-DATE EXPENDITURE COMPARISON THROUGH JUNE 30, 2025				
Expenditure Description	2022 Expenditure	2023 Expenditure	2024 Expenditure	2025 Expenditure
Personal Services	\$ 13,246,541	\$ 14,818,857	\$ 16,837,681	\$ 20,217,552
O.T.P.S.	6,169,266	6,961,539	6,850,012	7,293,944
Capital	42,521	44,522	13,047	41,577
Operating Transfers-Out	290,000	-	-	-
Other Financing Uses	-	-	-	-
General Fund Expenditures Total	\$ 19,748,328	\$ 21,824,918	\$ 23,700,740	\$ 27,553,073
Revenue over (under) expenditure	\$ 7,359,778	\$ 10,101,478	\$ 7,625,801	\$ 6,494,061

YEAR-TO-DATE THROUGH JUNE 30, 2025				
General Fund Cash Balance	2022 Amount	2023 Amount	2024 Amount	2025 Amount
Beginning Fund Cash Balance	\$ 10,615,316.74	\$ 25,021,632	\$ 21,538,768	\$ 30,173,986
Year to Date Revenue	27,108,106.12	31,926,396	31,326,541	34,047,135
Year to Date Expenditure	19,748,328.04	21,824,918	23,700,740	27,553,073
Cash Balance at the end of June	\$ 17,975,094.82	\$ 35,123,110	\$ 29,164,569	\$ 36,668,048
Open Encumbrances	-	1,911,710	-	2,190,849
Ending Unencumbered Fund Balance	\$ 17,975,094.82	\$ 33,211,400	\$ 29,164,569	\$ 34,477,199

June 30, 2025 Unencumbered General Fund Balance

