



CLEVELAND HEIGHTS

Quarterly Financial Statements As of March 31, 2023





CLEVELAND HEIGHTS

MEMO

To: Mayor Kahil Seren

From: Andrew Unetic, Finance Director

Date: April 17, 2023

Subject: 1st Quarter 2023 Financial Statements

The Finance Department would like to present the 1st quarter financial statements for the period ending March 31, 2023. This is the first time the finance department has generated quarterly financial statements.

The quarterly financial statements provide additional financial data on the City of Cleveland Heights. These statements provide insight on the City's financial position by comparing revenues, expenditures, fund balances in the current year to the previous years.

As we move through the year, monthly reports will still be provided and in addition to those reports the Finance Department will also provide the quarterly reports. We will continue to strive to provide pertinent financial data so the City can make sound financial decisions.

Thank you,



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CLEVELAND HEIGHTS

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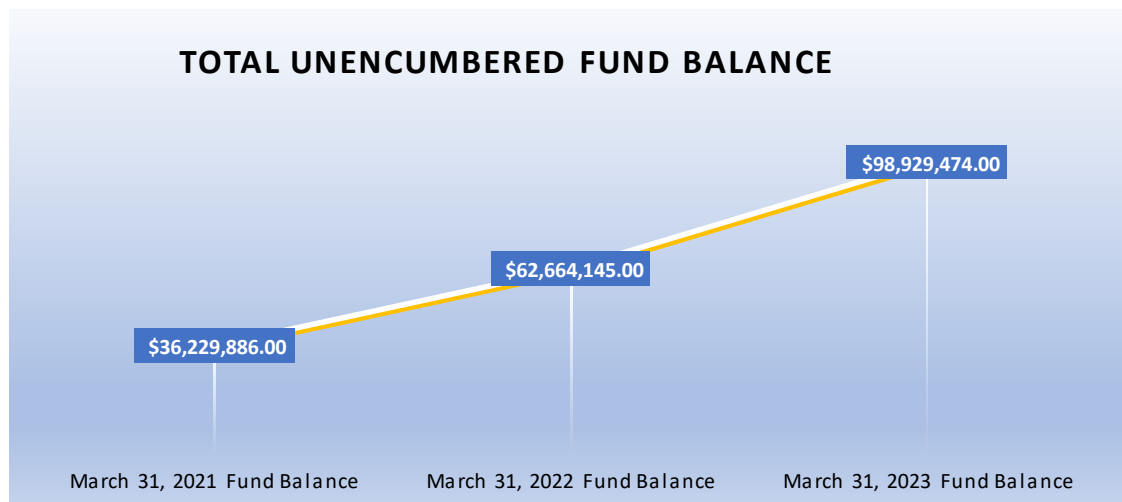
CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF MARCH 31, 2023
UNENCUMBERED FUND BALANCE
ALL FUNDS

<u>All Funds Cash Balance</u>	<u>YEAR-TO-DATE THROUGH MARCH 31ST</u>		
	<u>2021 Amount</u>	<u>2022 Amount</u>	<u>2023 Amount</u>
Cash Balance at January 1st	\$ 42,230,533.00	\$ 68,916,713.00	\$ 100,177,674.00
Year to Date Revenue	22,098,955.00	25,557,672.00	25,065,072.00
Year to Date Expenditure	15,798,818.00	20,981,037.00	18,113,034.00
Cash Balance at March 31st	\$ 48,530,670.00	\$ 73,493,348.00	\$ 107,129,712.00
Open Encumbrances	12,300,784.00	10,829,203.00	8,200,238.00
Unencumbered Fund Balance at March 31st	\$ 36,229,886.00	\$ 62,664,145.00	\$ 98,929,474.00

1st Quarter Unencumbered Fund Balance Comparison

- The total unencumbered fund balance has significantly increased since March 31, 2021.
- The City received roughly \$38 million in ARPA funding is one of the main reasons for the increase in total fund balance
- The continued increase in the total City unencumbered fund balance is a good indicator of the City's sound financial health

1st Quarter Unencumbered Fund Balance for all Funds



**CITY OF CLEVELAND HEIGHTS
 QUARTERLY FINANCIAL STATEMENTS
 AS OF MARCH 31, 2023
 FUND REPORT
 ALL CITY FUNDS**

FUND NUMBER	FUND NAME	BEGINNING FUND BALANCE AS OF 1/1/2023	YEAR - TO - DATE THROUGH MARCH 31, 2023			UNENCUMBERED BALANCE AS OF 3/31/2023
			Revenue	Expenditures	Encumbrances	
101	GENERAL	\$ 25,021,631.95	16,468,245	10,811,748	2,360,920	\$ 28,317,208.63
102	BUDGET STABILIZATION ACCOUNT	\$ 400,000.00	-	-	-	\$ 400,000.00
201	STREET CONSTRUCTION	\$ 2,541,276.10	516,495	440,865	115,363	\$ 2,501,543.58
202	FOUNDATION GRANTS	\$ 93,816.00	-	-	-	\$ 93,816.00
203	FIRST SUBURBS CONSORTIUM	\$ 2,501.00	-	-	-	\$ 2,501.00
204	COMMUNICATION SYSTEMS OPERATION	\$ 0.43	-	-	-	\$ 0.43
205	PUBLIC WORKS FACILITY IMPROVEMENT	\$ 423.00	-	-	-	\$ 423.00
206	LAW ENFORCEMENT TRUST	\$ 171,184.98	216,212	8,089	8,570	\$ 370,736.91
207	DRUG LAW ENFORCEMENT TRUST	\$ 225,353.70	42,501	57,334	25	\$ 210,496.16
208	CDBG RESOURCE	\$ 1,036,155.49	69,170	323,939	995,991	\$ (214,604.68)
210	EPA BROWNFIELD GRANT	\$ -	-	-	-	\$ -
211	HOME PROGRAM	\$ 177,486.97	24,474	12,500	23,500	\$ 165,961.22
212	FEMA	\$ 159,526.25	-	-	-	\$ 159,526.25
213	POLICE FACILITY IMPROVEMENT	\$ 33,039.13	2,680	10,403	7,349	\$ 17,966.58
214	LOCAL TV PROGRAMMING	\$ 863,991.62	113,523	73,019	28,498	\$ 875,998.25
215	CAIN PARK	\$ 2,267.60	13,633	26,191	21,890	\$ (32,179.51)
216	RECREATION FACILITY IMPROVEMENT	\$ 1,270,797.20	326,927	97,531	121,070	\$ 1,379,122.74
217	PUBLIC RIGHT OF WAY	\$ 165,531.74	-	-	-	\$ 165,531.74
218	MISCELLANEOUS STATE GRANTS	\$ 368.00	-	-	-	\$ 368.00
221	INDIGENT DUI TREATMENT	\$ 299,811.53	2,201	6,713	-	\$ 295,299.39
222	MUNICIPAL COURT COMPUTERIZATION	\$ 143,441.38	12,040	-	-	\$ 155,481.38
223	DUI - ENFORCEMENT/EDUCATION	\$ 128,810.00	1,086	-	-	\$ 129,896.00
225	MUNI COURT - SPECIAL PROJECTS	\$ 2,207,599.36	20,049	3,600	-	\$ 2,224,048.61
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	\$ 43.90	111,368	-	107,450	\$ 3,961.40
227	NEIGHBORHOOD STABILIZATION PRGM	\$ 123,583.81	-	-	-	\$ 123,583.81
228	CDBG-COVID	\$ 7,229.80	313	(1)	1,603	\$ 5,941.17
230	STREET LIGHTING	\$ 1,555,987.43	561,071	217,976	-	\$ 1,899,081.88
231	TREE FUND	\$ 1,242,584.59	625,313	252,967	162,597	\$ 1,452,333.80
232	POLICE PENSION	\$ 154,337.08	140,107	324,229	-	\$ (29,784.87)
233	FIRE PENSION	\$ 263,257.72	140,107	400,312	-	\$ 3,052.95
234	EARNED BENEFITS	\$ 389,251.73	-	47,754	-	\$ 341,497.69
237	FIRST SUBURBS DEVELOPMENT COUNCIL	\$ 57,753.82	-	-	-	\$ 57,753.82
238	CORONAVIRUS RELIEF FUND	\$ 48.00	-	-	48	\$ -
239	REFUSE GRANT FUND	\$ 4,010.18	-	-	-	\$ 4,010.18
240	FEDERAL MISCELLANEOUS GRANTS	\$ 459.74	2,132	-	-	\$ 2,592.12
241	LOCAL FISCAL RECOVERY	\$ 37,899,344.83	-	333,050	1,028,655	\$ 36,537,639.98
242	ONEOHIO OPIOID SETTLEMENT	\$ 7,444.64	16,658	-	-	\$ 24,102.24
301	G.O. BOND RETIREMENT	\$ 71,394.20	760,323	592	-	\$ 831,125.31
402	FINANCED CAPITAL PROJECTS	\$ 6,344,512.02	1,663	182,516	831,881	\$ 5,331,777.81
411	ECONOMIC DEVELOPMENT	\$ 452,458.20	538	40,340	132,860	\$ 279,795.37
412	CITY HALL MAINTENANCE AND REPAIR	\$ 129,432.18	7,340	2,140	2,467	\$ 132,165.41
415	SEVERANCE RING ROAD RECONSTRUCTION	\$ 35,045.37	-	-	-	\$ 35,045.37
416	REFUSE CAPITAL FUND	\$ 342,840.78	34,926	153	217,039	\$ 160,574.76
601	WATER	\$ 1,751,414.44	11,631	100,765	26,020	\$ 1,636,259.71
602	SEWER	\$ 9,511,053.69	1,498,964	738,605	1,507,275	\$ 8,764,137.46
603	PARKING	\$ 597,963.87	92,656	393,229	14,597	\$ 282,793.73
605	REFUSE FUND	\$ 670,340.60	945,233	962,321	351,249	\$ 302,003.63
606	AMBULANCE SERVICES	\$ 1,134,397.96	267,829	193,372	133,320	\$ 1,075,535.79
701	HOSPITALIZATION	\$ 57,166.65	1,825,638	1,825,638	-	\$ 57,166.65
703	WORKERS COMPENSATION	\$ 204,766.68	-	-	-	\$ 204,766.68
804	OFFICE ON AGING	\$ 23,018.20	706	50	-	\$ 23,673.67
808	YOUTH RECREATION SCHOLARSHIP	\$ 74,705.73	150	-	-	\$ 74,855.73
809	POLICE MEMORIAL TRUST FUND	\$ 11,808.04	-	-	-	\$ 11,808.04
810	YOUTH ADVISORY COMMISSION	\$ 71.20	-	-	-	\$ 71.20
811	JUVENILE DIVERSION PROGRAM	\$ 10,690.42	-	-	-	\$ 10,690.42
850	FLEXIBLE SPENDING ACCOUNT	\$ -	25,713	32,324	-	\$ (6,610.95)
857	SALES TAX	\$ 350.00	-	-	-	\$ 350.00
858	MISCELLANEOUS AGENCY	\$ 2,103,615.25	165,459	192,772	-	\$ 2,076,302.25
864	NEORS	\$ 278.00	-	-	-	\$ 278.00
FUND TOTALS		\$ 100,177,674.18	\$ 25,065,072	\$ 18,113,034	\$ 8,200,238	\$ 98,929,473.89

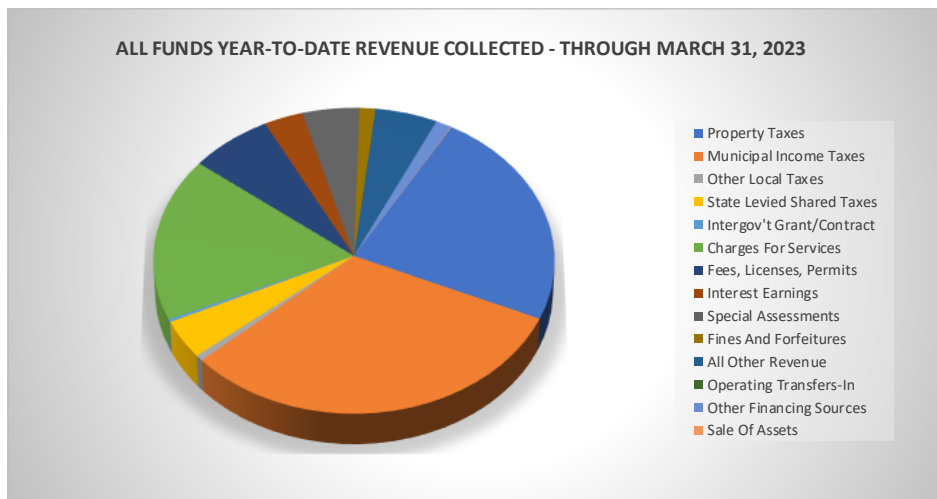
**CITY OF CLEVELAND HEIGHTS
 QUARTERLY FINANCIAL STATEMENTS
 AS OF MARCH 31, 2023
 REVENUE COMPARISON
 ALL FUNDS**

Revenue Description	2023 Amended	2023 Budget	YEAR-TO-DATE THROUGH MARCH 31ST		\$	%
	Revenue Budget	% Collected	2023 Revenue	2022 Revenue	Variance	Variance
Property Taxes	9,999,250.00	58.44%	5,843,962.71	5,677,844.39	166,118.32	2.93%
Municipal Income Taxes	35,150,000.00	22.60%	7,942,899.90	7,335,092.43	607,807.47	8.29%
Other Local Taxes	707,740.00	21.34%	151,060.86	156,506.09	(5,445.23)	-3.48%
State Levied Shared Taxes	4,158,332.00	24.34%	1,012,230.85	947,774.54	64,456.31	6.80%
Intergov't Grant/Contract	11,100,852.00	0.67%	74,792.02	514,437.18	(439,645.16)	-85.46%
Charges For Services	17,882,085.00	24.27%	4,340,675.38	3,986,384.23	354,291.15	8.89%
Fees, Licenses, Permits	3,788,750.00	45.49%	1,723,509.34	912,495.22	811,014.12	88.88%
Interest Earnings	375,100.00	216.70%	812,845.36	32,492.89	780,352.47	2401.61%
Special Assessments	2,065,000.00	57.45%	1,186,353.64	1,175,459.43	10,894.21	0.93%
Fines And Forfeitures	1,630,000.00	20.38%	332,197.72	335,685.55	(3,487.83)	-1.04%
All Other Revenue	3,057,140.00	42.49%	1,298,972.72	1,084,497.04	214,475.68	19.78%
Operating Transfers-In	5,415,750.00	0.00%	-	290,000.00	(290,000.00)	-100.00%
Other Financing Sources	-	100.00%	332,521.38	3,086,670.90	(2,754,149.52)	-89.23%
Sale Of Assets	10,000.00	130.50%	13,050.00	22,332.00	(9,282.00)	-41.56%
Total Revenue	\$ 95,339,999.00	26.29%	\$ 25,065,071.88	\$ 25,557,671.89	\$ (492,600.01)	-1.93%

1st Quarter Total Funds Revenue Comparison

- The total revenues for the 1st QTR 2023 are slightly down compared to the 1st QTR 2022, due to the City refinancing debt in 2022, which resulted in receiving over \$3 million in bond proceeds in 2022
- If the \$3 million bond proceeds were removed, the City's 1st QTR 2023 revenue would be significantly higher compared to the 1st QTR 2022
- Municipal Income taxes are up over 8%, or \$607,807, which is a positive sign for the General Fund
- Fees, Licenses, and Permits are significantly increased due to the building permit fees associated with the Cedar Lee Meadowbrook Development Project
- Interest Earnings for the 1st QTR 2023 are significantly increased from 2022 1st QTR from the City having more money in the bank and higher interest rates
- Intergovernmental Grant Revenue have decrease due to less grant reimbursement received in 1st QTR 2023

1st Quarter Revenues by Revenue Type:



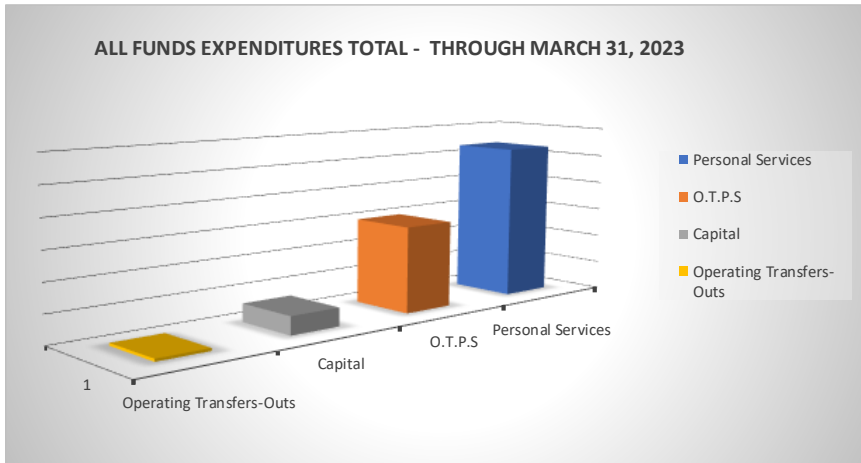
**CITY OF CLEVELAND HEIGHTS
 QUARTERLY FINANCIAL STATEMENTS
 AS OF MARCH 31, 2023
 EXPENDITURE COMPARISON
 ALL FUNDS**

Expenditure Description	2023 Amended Budget	2023 Budget	YEAR-TO-DATE THROUGH MARCH 31ST		\$	%
		% Used	2023 Expenditure	2022 Expenditure	Variance	Variance
Personal Services	52,157,694.39	20.47%	10,674,741.62	10,499,640.11	175,101.51	1.67%
O.T.P.S	48,472,251.16	12.33%	5,978,895.58	8,752,113.36	(2,773,217.78)	-31.69%
Capital	22,770,423.20	5.59%	1,273,910.49	1,260,437.00	13,473.49	1.07%
Operating Transfers-Outs	5,691,754.39	3.26%	185,486.38	468,846.61	(283,360.23)	-60.44%
Total Expenditures	\$ 129,092,123.14	14.03%	\$ 18,113,034.07	\$ 20,981,037.08	\$ (2,868,003.01)	-13.67%

1ST Quarter Total Funds Expenditure Comparison

- The total expenditures for the 1st QTR 2023 are down compared to the 1st QTR 2022, due to the issuance of the \$3 million bonds in 2022 for debt refinancing
- If the \$3 million bond refinancing were removed, the City's 1st QTR 2023 expenditures would be slightly higher compared to the 1st QTR 2022.
- Personal Services for the 1st QTR 2023 are slightly up compared to the 1st QTR 2022
- Through the 1st QTR of 2023, the City transferred out less compared to 1st QTR 2022
- Through the 1st QTR of 2023 the City has only spent 14% of the total Amended Budget

1ST Quarter Expenditures by Expense Type



1ST Quarter Budget Expenditure Overview - All Funds

Expenditure Description	2023 Amended Budget	2023 Expenditure	Open PO's as of March 31, 2023	2023 Amended Budget Remaining	% of Budget Remaining
Personal Services	52,157,694.39	10,674,741.62	21,698.00	41,461,254.77	79.49%
O.T.P.S	48,472,251.16	5,978,895.58	4,570,951.26	37,922,404.32	78.24%
Capital	22,770,423.20	1,273,910.49	3,607,588.83	17,888,923.88	78.56%
Operating Transfers-Outs	5,691,754.39	185,486.38	-	5,506,268.01	96.74%
Total Expenditures	\$ 129,092,123.14	\$ 18,113,034.07	\$ 8,200,238.09	\$ 102,778,850.98	79.62%

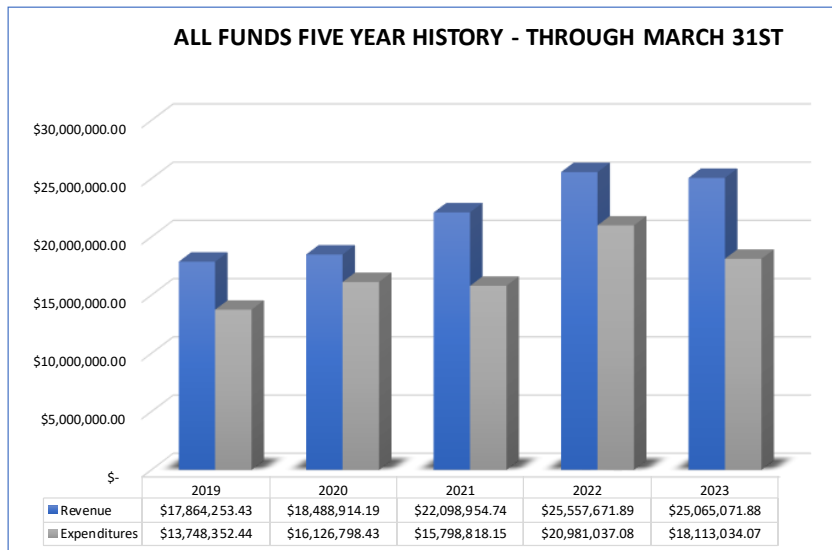
** 2023 Amended Budget Includes: 2023 Original Budget, 2023 Budget Adjustments, and Prior Year Carryforward Purchase Orders ***

**CITY OF CLEVELAND HEIGHTS
 QUARTERLY FINANCIAL STATEMENTS
 AS OF MARCH 31, 2023
 FIVE YEAR REVENUE AND EXPENDITURE HISTORY
 ALL FUNDS**

Revenue Description	YEAR-TO-DATE REVENUE COMPARISON THROUGH MARCH 31ST				
	2019 Revenue	2020 Revenue	2021 Revenue	2022 Revenue	2023 Revenue
Property Taxes	4,477,040.18	4,941,257.63	4,880,472.89	5,677,844.39	5,843,962.71
Municipal Income Taxes	6,493,499.40	6,720,067.40	7,329,324.68	7,335,092.43	7,942,899.90
Other Local Taxes	186,294.97	180,615.94	160,176.19	156,506.09	151,060.86
State Levied Shared Taxes	690,615.85	963,990.34	903,833.91	947,774.54	1,012,230.85
Intergov't Grant/Contract	457,189.32	144,554.71	1,694,461.41	514,437.18	74,792.02
Charges For Services	2,141,942.50	2,836,555.57	3,520,831.97	3,986,384.23	4,340,675.38
Fees, Licenses, Permits	861,186.84	866,405.96	1,028,099.75	912,495.22	1,723,509.34
Interest Earnings	121,449.33	126,569.31	11,720.30	32,492.89	812,845.36
Special Assessments	1,108,384.73	1,054,243.60	1,113,568.43	1,175,459.43	1,186,353.64
Fines And Forfeitures	378,334.20	309,872.73	318,316.78	335,685.55	332,197.72
All Other Revenue	926,347.01	303,776.17	1,056,786.16	1,084,497.04	1,298,972.72
Operating Transfers-In	-	-	-	290,000.00	-
Other Financing Sources	21,969.10	41,004.83	70,462.27	3,086,670.90	332,521.38
Sale Of Assets	-	-	10,900.00	22,332.00	13,050.00
Total Revenues	\$ 17,864,253.43	\$ 18,488,914.19	\$ 22,098,954.74	\$ 25,557,671.89	\$ 25,065,071.88

Expenditure Description	YEAR-TO-DATE EXPENDITURE COMPARISON THROUGH MARCH 31ST				
	2019 Expenditures	2020 Expenditures	2021 Expenditures	2022 Expenditures	2023 Expenditures
Personal Services	8,768,516.81	10,318,376.66	10,108,317.00	10,499,640.11	10,674,741.62
O.T.P.S	4,661,639.92	5,046,947.85	4,596,145.78	8,752,113.36	5,978,895.58
Capital	248,837.79	742,451.96	825,634.46	1,260,437.00	1,273,910.49
Operating Transfers-Outs	69,357.92	19,021.96	268,720.91	468,846.61	185,486.38
Total Expenditures	\$ 13,748,352.44	\$ 16,126,798.43	\$ 15,798,818.15	\$ 20,981,037.08	\$ 18,113,034.07
Revenue over (under) expenditures	\$ 4,115,900.99	\$ 2,362,115.76	\$ 6,300,136.59	\$ 4,576,634.81	\$ 6,952,037.81

1ST Quarter Five Year History on all Funds - March 31, 2019 - March 31, 2023



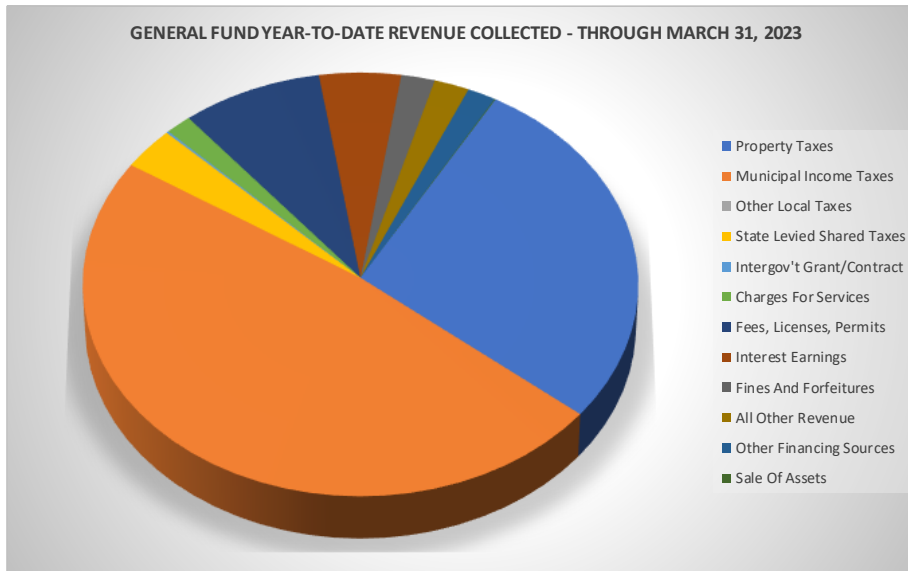
CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF MARCH 31, 2023
REVENUE COMPARISON
GENERAL FUND

Revenue Description	2023 Amended	2023 Budget % Collected	YEAR-TO-DATE THROUGH MARCH 31ST		\$	%
	Revenue Budget		2023 Revenue	2022 Revenue	Variance	Variance
Property Taxes	7,800,000.00	58.16%	4,536,291.18	4,407,548.16	128,743.02	2.92%
Municipal Income Taxes	35,150,000.00	22.60%	7,942,899.89	7,335,092.43	607,807.46	8.29%
Other Local Taxes	52,200.00	0.00%	-	38.44	(38.44)	-100.00%
State Levied Shared Taxes	2,108,332.00	25.30%	533,310.60	474,217.83	59,092.77	12.46%
Intergov't Grant/Contract	1,360,401.00	1.73%	23,489.66	63,716.58	(40,226.92)	-63.13%
Charges For Services	766,000.00	33.81%	258,962.77	140,983.43	117,979.34	83.68%
Fees, Licenses, Permits	2,683,750.00	51.89%	1,392,651.13	599,666.58	792,984.55	132.24%
Interest Earnings	375,000.00	215.64%	808,656.05	30,239.05	778,417.00	2574.21%
Fines And Forfeitures	1,630,000.00	20.38%	332,197.72	335,685.55	(3,487.83)	-1.04%
All Other Revenue	1,313,590.00	26.46%	347,514.14	369,082.42	(21,568.28)	-5.84%
Other Financing Sources	-	100.00%	282,271.38	19,152.87	263,118.51	1373.78%
Sale Of Assets	10,000.00	100.00%	10,000.00	22,332.00	(12,332.00)	-55.22%
General Fund Revenue Total	\$ 53,249,273.00	30.93%	\$ 16,468,244.52	\$ 13,797,755.34	\$ 2,670,489.18	19.35%

1st Quarter General Fund Revenue Comparison

- The General Fund Revenues for the 1st QTR 2023 have increased over 19% from the 1st QTR 2022
- Interest Earnings for the 1st QTR 2023 are up by \$778,417 from the 1st QTR 2022 due to the increase money and higher interest rates
- Municipal Income Tax Collection have increased 8% from the 1st QTR 2023 compared to the 1st QTR 2022
- Fees, License, Permits and Other Financing Sources saw an increase in revenue from the funds received for the Cedar Lee Meadowbrook Development Project

1st Quarter General Fund Revenue by Revenue Type



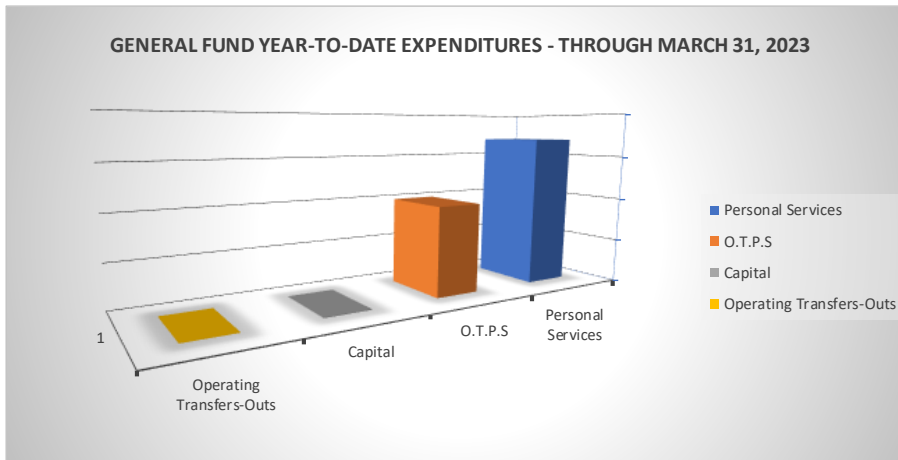
**CITY OF CLEVELAND HEIGHTS
 QUARTERLY FINANCIAL STATEMENTS
 AS OF MARCH 31, 2023
 EXPENDITURE COMPARISON
 GENERAL FUND**

<u>Expenditure Description</u>	<u>2023 Amended Budget</u>	<u>2023 Budget</u>	<u>YEAR-TO-DATE THROUGH MARCH 31ST</u>		<u>\$</u>	<u>%</u>
		<u>% Used</u>	<u>2023 Expenditures</u>	<u>2022 Expenditures</u>		
Personal Services	34,618,634.35	19.59%	6,780,525.21	6,619,529.01	160,996.20	2.43%
O.T.P.S	14,659,795.19	27.34%	4,008,691.65	3,989,945.06	18,746.59	0.47%
Capital	126,329.68	17.65%	22,302.09	6,067.22	16,234.87	267.58%
Operating Transfers-Outs	5,247,010.00	0.00%	228.76	290,318.50	(290,089.74)	-99.92%
Total Expenditures	\$ 54,651,769.22	19.78%	\$ 10,811,747.71	\$ 10,905,859.79	\$(94,112.08)	-0.86%

1st Quarter General Fund Expenditure Comparison

- 1st QTR 2023 personal services have increased slightly due to contractual obligations
- 1st QTR 2023 O.T.P.S are basically the same as the 1st QTR 2022
- The General Fund Departments are doing a great job maintaining their O.T.P.S cost despite rising cost from inflation
- 1st QTR 2023 transferred out less then 1st QTR 2023 to other funds
- Through the 1st QTR 2023 the General Funds expenditures are aligned with the 2023 Budget

1st Quarter General Fund Expenditure by Expenditure Type



**CITY OF CLEVELAND HEIGHTS
 QUARTERLY FINANCIAL STATEMENTS
 AS OF MARCH 31, 2023
 DEPARTMENTAL EXPENDITURE COMPARISON
 GENERAL FUND**

	<u>2023 Amended Budget</u>	<u>Budget % Used</u>	<u>March 31, 2023 Expenditure</u>	<u>March 31, 2022 Expenditure</u>	<u>Variance 2023 vs 2022</u>
Community Services					
Community Relations	10,000.00	0.59%	59.05	757.19	(698.14)
Public Relations	426,320.99	12.30%	52,443.77	39,714.10	12,729.67
Community Services Admin	4,620.00	0.00%	-	-	-
Public Health Admin	300,000.00	50.24%	150,719.50	139,506.00	11,213.50
Community Service Expenditure Total	\$ 740,940.99	27.43%	\$ 203,222.32	\$ 179,977.29	\$ 23,245.03
Parks and Recreation					
SBA Performance Grants	164,750.00	0.00%	-	-	-
Public Properties & Park Maintenance	2,215,856.45	22.59%	500,567.45	494,341.48	6,225.97
Parks & Recreation Administration	391,414.02	17.82%	69,758.10	76,224.96	(6,466.86)
Swimming Pools	419,027.21	0.15%	614.59	916.83	(302.24)
Ice Programs	194,857.90	26.15%	50,957.53	40,725.31	10,232.22
General Recreation Programs	173,420.88	14.90%	25,844.44	20,942.40	4,902.04
Sports Programs	205,950.02	19.17%	39,489.78	30,887.28	8,602.50
Community Center Administration	1,028,205.13	27.61%	283,883.02	215,534.62	68,348.40
Office of Aging Administration	156,022.35	16.43%	25,631.35	23,957.65	1,673.70
Parks and Recreation Department Expenditure Total	\$ 4,949,503.96	20.14%	\$ 996,746.26	\$ 903,530.53	\$ 93,215.73
Finance Department					
Finance Department	1,032,231.59	11.84%	122,243.36	109,136.34	13,107.02
Income Tax	1,224,129.82	20.88%	255,538.54	219,544.03	35,994.51
Finance Department Total	\$ 2,256,361.41	16.74%	\$ 377,781.90	\$ 328,680.37	\$ 49,101.53
Planning & Development					
Landmark Commission	27,083.00	0.00%	-	-	-
Planning	1,723,897.08	10.22%	176,161.25	100,491.01	75,670.24
Planning Commission	15,478.90	7.65%	1,183.73	1,393.41	(209.68)
Board Of Zoning Appeals	13,321.43	7.36%	980.06	1,704.82	(724.76)
Architect Board of Review	19,130.00	9.00%	1,722.28	1,743.96	(21.68)
Planning & Development Expenditure Total	\$ 1,798,910.41	10.01%	\$ 180,047.32	\$ 105,333.20	\$ 74,714.12
Public Safety					
Traffic Signs & Signals	250,376.29	39.36%	98,551.94	43,414.05	55,137.89
Police Administration	11,601,979.89	17.91%	2,077,455.44	2,077,160.54	294.90
Police Academy	171,507.30	30.24%	51,868.22	4,146.11	47,722.11
Fire Administration	9,102,556.78	18.17%	1,654,245.98	1,585,485.45	68,760.53
Joint Dispatch Office	2,082,311.01	28.35%	590,425.00	706,023.66	(115,598.66)
Fire Prevention	124,591.44	23.08%	28,752.47	27,808.61	943.86
Building Services	1,012,000.00	19.46%	196,910.08	130,990.81	65,919.27
Housing Inspection	139,687.49	53.46%	74,682.94	143,911.34	(69,228.40)
Animal Protection	32,252.60	18.26%	5,888.80	3,210.00	2,678.80
Public Safety Expenditure Total	\$ 24,517,262.80	19.49%	\$ 4,778,780.87	\$ 4,722,150.57	\$ 56,630.30
Public Works					
Service Administration	380,049.00	14.49%	55,061.10	54,193.22	867.88
Capital Projects Administration	23,000.00	0.00%	-	3,900.01	(3,900.01)
Sewer Maintenance	-	0.00%	-	8.78	(8.78)
Vehicle Maintenance	2,722,740.73	19.77%	538,257.46	602,509.45	(64,251.99)
Street Maintenance	1,812,729.76	23.02%	417,227.09	376,207.49	41,019.60
Public Works Expenditure Total	\$ 4,938,519.49	20.46%	\$ 1,010,545.65	\$ 1,036,818.95	\$ (26,273.30)
General Government					
City Council	211,497.44	20.46%	43,262.24	17,453.68	25,808.56
Mayor	617,825.29	17.49%	108,078.81	125,868.39	(17,789.58)
Civil Service Commission	43,639.00	0.00%	-	-	-
Management Information Services	583,465.39	24.63%	143,711.86	77,242.79	66,469.07
County Auditors Deduction	250,000.00	59.90%	149,743.28	216,624.54	(66,881.26)
Law Department	1,368,431.78	11.61%	158,920.19	154,996.63	3,923.56
Special Improvement District	386,372.00	31.35%	121,119.74	185,888.78	(64,769.04)
Municipal Court	1,275,113.48	16.94%	215,967.27	230,586.03	(14,618.76)
General Government Expenditure Total	\$ 4,736,344.38	19.86%	\$ 940,803.39	\$ 1,008,660.84	\$ (67,857.45)
Other					
General Operations (Hospital, Workers' Comp, Employee Related)	8,243,925.82	28.19%	2,323,820.00	2,330,708.04	(6,888.04)
Operation Transfers/Temp Advance	2,470,000.00	0.00%	-	290,000.00	(290,000.00)
Other Expenditure Total	\$ 10,713,925.82	21.69%	\$ 2,323,820.00	\$ 2,620,708.04	\$ (296,888.04)
General Fund Expenditure Total	\$ 54,651,769.26	19.78%	\$ 10,811,747.71	\$ 10,905,859.79	\$ (94,112.08)

**CITY OF CLEVELAND HEIGHTS
 QUARTERLY FINANCIAL STATEMENTS
 AS OF MARCH 31, 2023
 FIVE YEAR REVENUE AND EXPENDITURE COMPARISON
 GENERAL FUND**

Revenue Description	YEAR-TO-DATE REVENUE COMPARISON THROUGH MARCH 31ST				
	2019 Revenue	2020 Revenue	2021 Revenue	2022 Revenue	2023 Revenue
Property Taxes	\$ 3,426,554.17	\$ 3,903,411.69	\$ 3,788,887.33	\$ 4,407,548.16	\$ 4,536,291.18
Municipal Income Taxes	\$ 6,493,499.40	\$ 6,720,067.40	\$ 7,329,324.68	\$ 7,335,092.43	\$ 7,942,899.89
Other Local Taxes	\$ 16,608.36	\$ 12,162.48	\$ -	\$ 38.44	\$ -
State Levied Shared Taxes	\$ 352,423.13	\$ 453,594.82	\$ 447,059.16	\$ 474,217.83	\$ 533,310.60
Intergov't Grant/Contract	\$ 3,379.76	\$ 11,639.74	\$ 32,152.40	\$ 63,716.58	\$ 23,489.66
Charges For Services	\$ 903,499.29	\$ 1,162,006.86	\$ 648,584.33	\$ 140,983.43	\$ 258,962.77
Fees, Licenses, Permits	\$ 514,271.52	\$ 592,357.41	\$ 781,060.07	\$ 599,666.58	\$ 1,392,651.13
Interest Earnings	\$ 121,369.74	\$ 126,421.79	\$ 9,083.65	\$ 30,239.05	\$ 808,656.05
Fines And Forfeitures	\$ 378,334.20	\$ 309,872.73	\$ 318,316.78	\$ 335,685.55	\$ 332,197.72
All Other Revenue	\$ 282,099.58	\$ 32,677.57	\$ 390,762.20	\$ 369,082.42	\$ 347,514.14
Other Financing Sources	\$ 8,495.79	\$ 20,872.80	\$ 16,449.77	\$ 19,152.87	\$ 282,271.38
Sale Of Assets	\$ -	\$ -	\$ 10,900.00	\$ 22,332.00	\$ 10,000.00
General Fund Revenue Total	\$ 12,500,534.94	\$ 13,345,085.29	\$ 13,772,580.37	\$ 13,797,755.34	\$ 16,468,244.52

Expenditure Description	YEAR-TO-DATE EXPENDITURE COMPARISON THROUGH MARCH 31ST				
	2019 Expenditure	2020 Expenditure	2021 Expenditure	2022 Expenditure	2023 Expenditure
Personal Services	\$ 7,143,917.08	\$ 8,125,896.97	\$ 6,902,354.55	\$ 6,619,529.01	\$ 6,780,525.21
O.T.P.S	\$ 2,631,787.43	\$ 3,533,277.52	\$ 3,108,243.04	\$ 3,989,945.06	\$ 4,008,691.65
Capital	\$ 625.00	\$ -	\$ 26,207.84	\$ 6,067.22	\$ 22,302.09
Operating Transfers-OUTs	\$ (1,888.89)	\$ 3,437.78	\$ 1,125.09	\$ 290,318.50	\$ 228.76
General Fund Revenue Total	\$ 9,774,440.62	\$ 11,662,612.27	\$ 10,037,930.52	\$ 10,905,859.79	\$ 10,811,747.71

Revenue over (under) expenditure \$ 2,726,094.32 \$ 1,682,473.02 \$ 3,734,649.85 \$ 2,891,895.55 \$ 5,656,496.81

GENERAL FUND UNENCUMBERED FUND BALANCE THROUGH MARCH 31ST

All City Funds Cash Balance	YEAR-TO-DATE THROUGH MARCH 31ST		
	2021 Amount	2022 Amount	2023 Amount
Beginning Fund Cash Balance	\$ 18,807,676.00	\$ 19,876,111.00	\$ 25,021,632.00
Year to Date Revenue	13,772,580.00	13,797,755.00	16,468,245.00
Year to Date Expenditure	10,037,931.00	10,905,860.00	10,811,748.00
Cash Balance at March 31st	\$ 22,542,325.00	\$ 22,768,006.00	\$ 30,678,129.00
Open Encumbrances	3,654,572.00	3,311,002.00	2,360,920.00
Ending Unencumbered Fund Balance	\$ 18,887,753.00	\$ 19,457,004.00	\$ 28,317,209.00

1st Quarter Unencumbered General Fund Balance for March 31, 2021 - March 31,2023

