



CLEVELAND HEIGHTS

**First Quarter
Financial Statements
As of March 31, 2025**



CLEVELAND HEIGHTS

MEMO

To: Interim Mayor, Tony Cuda

From: Rodney G. Hairston, Finance Director

Date: October 3, 2025

Subject: March 31, 2025 Financial Statements

The Finance Department would like to present the financial statements for the period ending March 31, 2025.

The March 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, 1st Quarter 2025 vs. Prior Year

- Q1 revenue was \$28,252,059, an increase of \$3.0M or 11.8% compared to Q1 2024
- Property Taxes increased by \$1.7M or 26.9%
- Intergovernmental Grant/Contract increased by \$697K or 1,559.2%
 - Community Development Block Grant (CDBG) \$583K
 - Police \$107K
- Municipal Income Taxes increased by \$607K or 7.4%

All Funds Total Expenditures, 1st Quarter 2025 vs. Prior Year

- Q1 expenditures were \$26,315,814, an increase of \$4.4M or 19.9% compared to Q1 2024
 - Personal Services increased by \$1.9M or 16.6%
 - Driven by S&W and Benefits
 - General Operations \$482K
 - Police \$426K
 - Fire \$380K
 - Finance \$288K
 - Other Than Personal Services (O.T.P.S.) increased by \$1.7M or 27.6%
 - American Rescue Plan Act (ARPA) Funds \$1.0M
 - Joint Dispatch Office \$346K
 - CDBG Housing Pres Office \$225K
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CLEVELAND HEIGHTS

- Capital increased by \$749K or 17.4%
 - Cain Park

All Funds Total Unencumbered Fund Balance, 1st Quarter 2025 vs. Prior Year

- Q1 unencumbered fund balance was \$91,978,670, a decrease of \$8.6M or (8.5%) compared to Q1 2024

General Fund Total Revenue, 1st Quarter 2025 vs. Prior Year

- Q1 revenue was \$18,253,730, an increase of \$2.2M or 14.0% compared to Q1 2024
- Property Taxes increased by \$1.4M or 29.8%
- Municipal Income Taxes increased by \$607K or 7.4%
- Intergovernmental Grant/Contract increased by \$120K or 914.2%
 - Police

2025 General Fund Total Expenditures, 1st Quarter 2025 vs. Prior Year

- Q1 expenditures were \$14,104,425, an increase of \$2.7M or (23.7%) compared to Q1 2024
- Personal Services increased by \$2.3M or 30.6%
 - Driven by S&W and Benefits
 - Fire \$721K
 - Police \$672K
 - General Operations \$482K
 - Planning \$144K
- Other Than Personal Services (O.T.P.S.) increased by \$400K or 10.1%
 - Joint Dispatch Office
- Capital increased by \$20K or 306.1%
 - Street Maintenance

2025 General Fund Total Unencumbered Fund Balance, 1st Quarter 2025 vs. Prior Year

- Q1 unencumbered fund balance was \$32,666,833, an increase of \$9.1M or 38.5% compared to 2024
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CLEVELAND HEIGHTS

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

Thank you,



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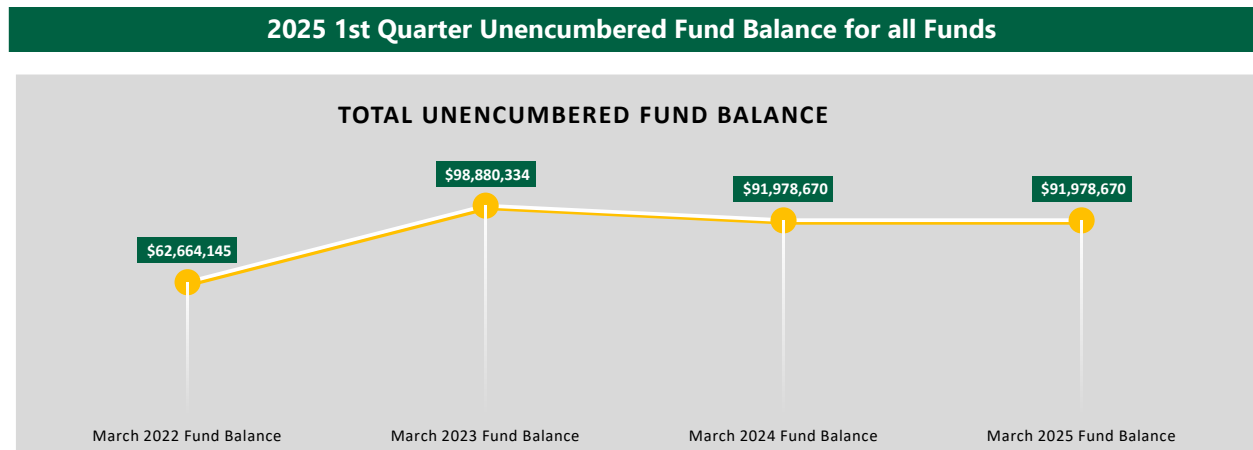
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**CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF MARCH 31, 2025
FUND BALANCE REPORT - ALL FUNDS**

FUND NUMBER	FUND NAME	BEGINNING FUND BALANCE AS OF 1/1/2025	YEAR-TO-DATE THROUGH MARCH 31, 2025			UNENCUMBERED BALANCE AS OF 03/31/2025
			Revenue	Expenditures	Encumbrances	
101	GENERAL	\$30,173,986	\$18,253,730	\$14,104,425	\$1,656,458	\$32,666,833
102	BUDGET STABILIZATION ACCOUNT	1,400,000	0	0	0	1,400,000
201	STREET CONSTRUCTION	5,638,487	512,451	330,351	986,902	4,833,686
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	6,243	112,057	382,123
206	LAW ENFORCEMENT TRUST	526,687	22,000	14,959	5,721	528,006
207	DRUG LAW ENFORCEMENT TRUST	718,707	24,167	67,188	54	675,633
208	CDBG RESOURCE	2,661,704	626,114	410,666	733,277	2,143,874
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	4,790	9,093	1,956	28,073
214	LOCAL TV PROGRAMMING	1,206,615	97,439	85,432	31,283	1,187,340
215	CAIN PARK	121,542	7,590	19,105	29,216	80,811
216	RECREATION FACILITY IMPROVEMENT	1,768,274	424,586	(6,219)	398,244	1,800,835
217	PUBLIC RIGHT OF WAY	181,197	600	0	0	181,797
218	MISCELLANEOUS STATE GRANTS	368	0	0	0	368
221	INDIGENT DUI TREATMENT	309,776	3,819	0	419	313,176
222	MUNICIPAL COURT COMPUTERIZATION	237,535	13,439	0	0	250,974
223	DUI - ENFORCEMENT/EDUCATION	136,242	1,314	0	0	137,556
224	COURT SECURITY GRANT	98,814	0	0	0	98,814
225	MUNI COURT - SPECIAL PROJECTS	2,260,266	22,643	4,110	0	2,278,799
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	687,095	24,804	232,018	479,939	(58)
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	260,334	2,780	1,753,189
231	TREE FUND	1,736,537	574,292	310,704	10,901	1,989,224
232	POLICE PENSION	196,957	181,958	0	0	378,915
233	FIRE PENSION	318,272	181,958	0	0	500,230
234	EARNED BENEFITS	316,841	0	27,380	0	289,461
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	8,613	45,223	0	7,684
241	LOCAL FISCAL RECOVERY	25,890,897	0	3,258,133	12,124,388	10,508,376
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	430,763	0	0	430,763
261	Cedar Lee & Meadowbrook TIF Fund	0	0	0	0	0
301	G.O. BOND RETIREMENT	595,556	909,809	0	0	1,505,364
402	FINANCED CAPITAL PROJECTS	9,490,943	0	885,646	993,632	7,611,665
411	ECONOMIC DEVELOPMENT	456,458	0	18,368	(75,454)	513,545
412	CITY HALL MAINTENANCE AND REPAIR	153,153	7,340	0	4,085	156,408
415	SEVERANCE RING ROAD RECONSTRUCTION	35,045	0	0	0	35,045
416	REFUSE CAPITAL FUND	1,651,009	32,187	98,768	438,345	1,146,083
601	WATER	1,799,750	12,259	11,501	365,208	1,435,300
602	SEWER	11,290,218	1,557,377	2,194,076	1,679,452	8,974,068
603	PARKING	527,801	106,438	219,790	5,769	408,679
605	REFUSE FUND	1,405,055	1,045,174	1,002,066	178,409	1,269,753
606	AMBULANCE SERVICES	1,523,925	380,743	216,409	264,044	1,424,216
701	HOSPITALIZATION	120,802	2,162,682	2,162,682	0	120,802
703	WORKERS COMPENSATION	204,767	0	0	0	204,767
804	OFFICE ON AGING	23,158	883	215	0	23,825
808	YOUTH RECREATION SCHOLARSHIP	111,888	150	90	3,500	108,448
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	36,599	60,871	0	(11,081)
857	SALES TAX	350	0	0	0	350
858	MISCELLANEOUS AGENCY	1,607,520	57,013	188,051	884	1,475,599
888	PAYROLL AGENCY FUND	0	0	0	0	0
864	NEORS	278	0	0	0	278
FUND TOTALS		\$110,693,318	\$28,252,059	\$26,315,814	\$20,650,893	\$91,978,670

CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF MARCH 31, 2025
UNENCUMBERED FUND BALANCE - ALL FUNDS

UNENCUMBERED FUND BALANCE - ALL FUNDS				
All Funds Cash Balance	YEAR-TO-DATE THROUGH MARCH 31			
	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	25,557,672	25,065,072	25,271,859	28,252,059
Year to Date Expenditure	20,981,037	18,113,034	21,956,313	26,315,814
Cash Balance at December 32nd	\$ 73,493,348	\$ 107,080,572	\$ 112,637,102	\$ 112,629,563
Open Encumbrances	10,829,203	8,200,238	12,105,329	20,650,893
Unencumbered Fund Balance on March 31	\$ 62,664,145	\$ 98,880,334	\$ 100,531,774	\$ 91,978,670



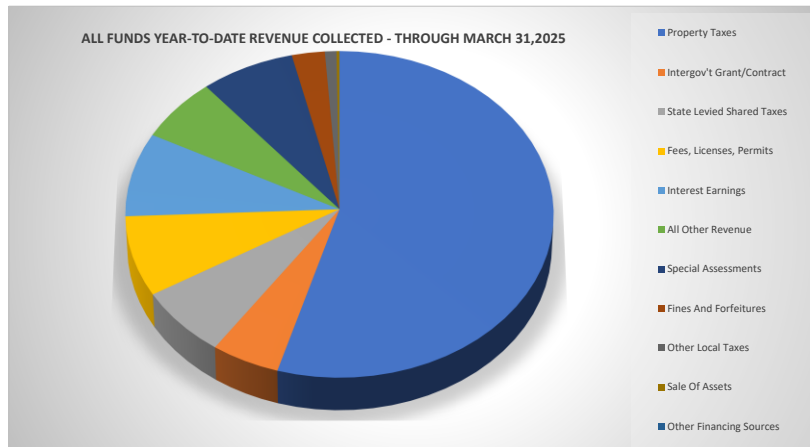
**CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF MARCH 31, 2025
UNENCUMBERED FUND BALANCE - ALL FUNDS**

FUND NUMBER	FUND NAME	YEAR-TO-DATE THROUGH MARCH 31			
		2025 UNENCUMBERED FUND BALANCE	2024 UNENCUMBERED FUND BALANCE	\$ DIFFERENCE	% DIFFERENCE
101	GENERAL	\$32,666,833	23,591,253	\$9,075,580	38.5%
102	BUDGET STABILIZATION ACCOUNT	1,400,000	1,400,000	0	0.0%
201	STREET CONSTRUCTION	4,833,686	4,675,712	157,974	3.4%
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	382,123	500,423	(118,300)	(23.6%)
206	LAW ENFORCEMENT TRUST	528,006	348,246	179,760	51.6%
207	DRUG LAW ENFORCEMENT TRUST	675,633	641,652	33,981	5.3%
208	CDBG RESOURCE	2,143,874	307,202	1,836,672	597.9%
210	EPA BROWNFIELD GRANT	0	0	0	0.0%
211	HOME PROGRAM	139,826	164,462	(24,636)	(15.0%)
212	FEMA	159,526	159,526	0	0.0%
213	POLICE FACILITY IMPROVEMENT	28,073	22,983	5,090	22.1%
214	LOCAL TV PROGRAMMING	1,187,340	1,061,401	125,939	11.9%
215	CAIN PARK	80,811	225,749	(144,938)	(64.2%)
216	RECREATION FACILITY IMPROVEMENT	1,800,835	1,260,761	540,074	42.8%
217	PUBLIC RIGHT OF WAY	181,797	173,397	8,400	4.8%
218	MISCELLANEOUS STATE GRANTS	368	368	0	0.0%
221	INDIGENT DUI TREATMENT	313,176	303,303	9,873	3.3%
222	MUNICIPAL COURT COMPUTERIZATION	250,974	157,942	93,032	58.9%
223	DUI - ENFORCEMENT/EDUCATION	137,556	133,721	3,835	2.9%
224	COURT SECURITY GRANT	98,814	0	98,814	0.0%
225	MUNI COURT - SPECIAL PROJECTS	2,278,799	2,216,116	62,683	2.8%
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	(58)	(27,831)	(27,773)	(1.00)
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	1,753,189	1,871,750	(118,561)	(6.3%)
231	TREE FUND	1,989,224	1,713,715	275,509	16.1%
232	POLICE PENSION	378,915	47,756	331,159	693.4%
233	FIRE PENSION	500,230	169,071	331,159	195.9%
234	EARNED BENEFITS	289,461	464,896	(175,435)	(37.7%)
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	7,684	(176,230)	(168,546)	(104.4%)
241	LOCAL FISCAL RECOVERY	10,508,376	29,008,451	(18,500,075)	(63.8%)
242	ONEOHIO OPIOID SETTLEMENT	109,840	42,099	67,741	160.9%
244	NOPEC FUND	3,500	0	3,500	0.0%
260	Top-of-the Hill TIF Fund	430,763	472,288	(41,525)	(8.8%)
261	Cedar Lee & Meadowbrook TIF Fund	0	0	0	0.0%
301	G.O. BOND RETIREMENT	1,505,364	1,176,517	328,847	28.0%
402	FINANCED CAPITAL PROJECTS	7,611,665	10,512,580	(2,900,915)	(27.6%)
411	ECONOMIC DEVELOPMENT	513,545	250,837	262,708	104.7%
412	CITY HALL MAINTENANCE AND REPAIR	156,408	139,534	16,874	12.1%
415	SEVERANCE RING ROAD RECONSTRUCTION	35,045	35,045	0	0.0%
416	REFUSE CAPITAL FUND	1,146,083	1,551,646	(405,563)	(26.1%)
601	WATER	1,435,300	1,738,575	(303,275)	(17.4%)
602	SEWER	8,974,068	9,113,353	(139,285)	(1.5%)
603	PARKING	408,679	528,940	(120,261)	(22.7%)
605	REFUSE FUND	1,269,753	879,990	389,763	44.3%
606	AMBULANCE SERVICES	1,424,216	1,003,787	420,429	41.9%
701	HOSPITALIZATION	120,802	57,167	63,635	111.3%
703	WORKERS COMPENSATION	204,767	204,767	0	(0.0%)
804	OFFICE ON AGING	23,825	22,953	872	3.8%
808	YOUTH RECREATION SCHOLARSHIP	108,448	92,732	15,716	16.9%
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	(11,081)	(13,734)	(2,653)	(19.3%)
857	SALES TAX	350	350	0	(0.0%)
858	MISCELLANEOUS AGENCY	1,475,599	1,949,325	(473,726)	(24.3%)
888	PAYROLL AGENCY FUND	0	0	0	0.0%
864	NEORS	278	278	(1)	(0.2%)
FUND TOTALS		\$91,978,670	\$100,531,772	(\$8,553,102)	(8.5%)

CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF MARCH 31, 2025
REVENUE COMPARISON - ALL FUNDS

Revenue Comparison - All Funds						
Revenue Description	2025 Amended Revenue Budget	2025 Budget % Collected	YEAR-TO-DATE THROUGH MARCH 31		\$	%
			2025 Revenue	2024 Revenue	Variance	Variance
Municipal Income Taxes	\$ 36,728,000	23.9%	\$ 8,777,287	\$ 8,170,651	\$ 606,637	7.4%
Charges For Services	19,755,552	24.1%	4,759,043	4,339,944	419,099	9.7%
Property Taxes	14,671,450	54.7%	8,026,429	6,324,141	1,702,288	26.9%
Intergov't Grant/Contract	11,397,701	6.5%	741,861	44,712	697,149	1,559.2%
State Levied Shared Taxes	4,105,900	24.5%	1,004,356	995,204	9,151	0.9%
Fees, Licenses, Permits	3,738,620	31.1%	1,162,699	1,002,206	160,493	16.0%
Interest Earnings	3,011,250	40.7%	1,225,524	1,253,811	(28,287)	(2.3%)
All Other Revenue	2,728,880	34.2%	933,493	1,497,252	(563,758)	(37.7%)
Special Assessments	2,100,000	51.3%	1,077,304	1,147,885	(70,581)	(6.1%)
Fines And Forfeitures	1,420,000	26.6%	377,304	346,973	30,331	8.7%
Other Local Taxes	605,100	21.9%	132,672	138,526	(5,855)	(4.2%)
Sale Of Assets	5,000	663.5%	33,176	-	33,176	0.0%
Other Financing Sources	2,790	32.7%	912	10,553	(9,641)	(91.4%)
Temporary Advance-In	-	0.0%	-	-	-	0.0%
Total Revenue	\$ 100,270,243	28.2%	\$ 28,252,059	\$ 25,271,859	\$ 2,980,200	11.8%

2025 1st Quarter Revenue by Revenue Type



2025 1st 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	\$ 8,777,287	\$ 27,950,713	76.1%
Charges For Services	19,755,552	4,759,043	14,996,509	75.9%
Property Taxes	14,671,450	8,026,429	6,645,021	45.3%
Intergov't Grant/Contract	11,397,701	741,861	10,655,840	93.5%
State Levied Shared Taxes	4,105,900	1,004,356	3,101,544	75.5%
Fees, Licenses, Permits	3,738,620	1,162,699	2,575,921	68.9%
Interest Earnings	3,011,250	1,225,524	1,785,726	59.3%
All Other Revenue	2,728,880	933,493	1,795,387	65.8%
Special Assessments	2,100,000	1,077,304	1,022,696	48.7%
Fines And Forfeitures	1,420,000	377,304	1,042,696	73.4%
Other Local Taxes	605,100	132,672	472,428	78.1%
Sale Of Assets	5,000	33,176	(28,176)	(563.5%)
Other Financing Sources	2,790	912	1,878	67.3%
Temporary Advance-In	-	-	-	0.0%
Total Revenue	\$ 100,270,243	\$ 28,252,059	\$ 72,018,184	71.8%

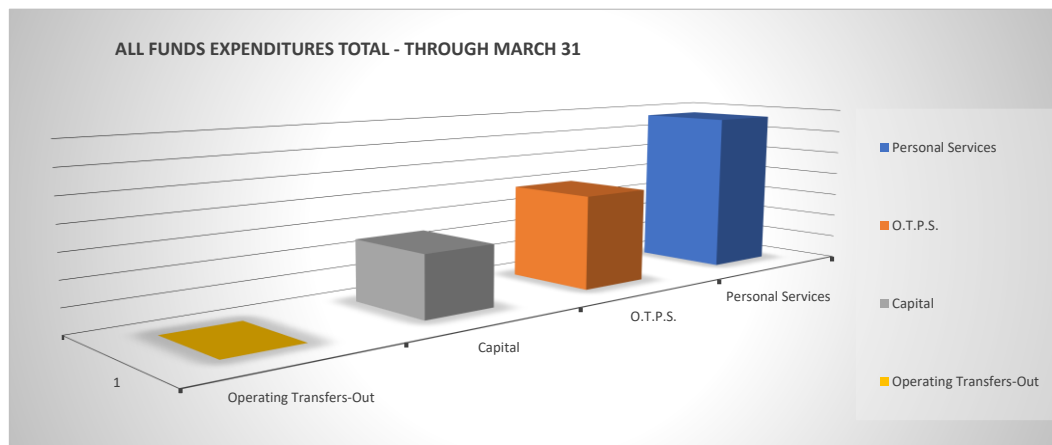
**CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF MARCH 31, 2025
REVENUE COMPARISON - ALL FUNDS**

FUND NUMBER	FUND NAME	YEAR-TO-DATE THROUGH MARCH 31			
		2025 Revenue	2024 Revenue	\$ Difference	% Difference
101	GENERAL	\$18,253,730	\$16,011,011	\$2,242,719	14.0%
102	BUDGET STABILIZATION ACCOUNT	0	0	0	0.0%
201	STREET CONSTRUCTION	512,451	525,364	(12,913)	(2.5%)
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	22,000	7,389	14,611	197.7%
207	DRUG LAW ENFORCEMENT TRUST	24,167	406,682	(382,514)	(94.1%)
208	CDBG RESOURCE	626,114	55,910	570,203	1,019.9%
210	EPA BROWNFIELD GRANT	0	0	0	0.0%
211	HOME PROGRAM	23,284	798	22,486	2,817.7%
212	FEMA	0	2,526	(2,526)	(100.0%)
213	POLICE FACILITY IMPROVEMENT	4,790	2,175	2,615	120.2%
214	LOCAL TV PROGRAMMING	97,439	101,101	(3,662)	(3.6%)
215	CAIN PARK	7,590	48,586	(40,996)	(84.4%)
216	RECREATION FACILITY IMPROVEMENT	424,586	327,347	97,239	29.7%
217	PUBLIC RIGHT OF WAY	600	950	(350)	(36.8%)
218	MISCELLANEOUS STATE GRANTS	0	0	0	0.0%
221	INDIGENT DUI TREATMENT	3,819	2,558	1,261	49.3%
222	MUNICIPAL COURT COMPUTERIZATION	13,439	11,504	1,935	16.8%
223	DUI - ENFORCEMENT/EDUCATION	1,314	1,179	135	11.5%
224	COURT SECURITY GRANT	0	0	0	0.0%
225	MUNI COURT - SPECIAL PROJECTS	22,643	19,271	3,372	17.5%
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	24,804	11,180	13,624	121.9%
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	181,958	140,291	41,667	29.7%
233	FIRE PENSION	181,958	140,291	41,667	29.7%
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	8,613	7,830	783	10.0%
241	LOCAL FISCAL RECOVERY	0	0	0	0.0%
242	ONEOHIO OPIOID SETTLEMENT	0	1,259	(1,259)	(100.0%)
244	NOPEC FUND	0	0	0	0.0%
260	Top-of-the Hill TIF Fund	430,763	472,288	(41,525)	(8.8%)
261	Cedar Lee & Meadowbrook TIF Fund	0	0	0	0.0%
301	G.O. BOND RETIREMENT	909,809	762,542	147,266	19.3%
402	FINANCED CAPITAL PROJECTS	0	0	0	0.0%
411	ECONOMIC DEVELOPMENT	0	0	0	0.0%
412	CITY HALL MAINTENANCE AND REPAIR	7,340	7,340	0	0.0%
415	SEVERANCE RING ROAD RECONSTRUCTION	0	0	0	0.0%
416	REFUSE CAPITAL FUND	32,187	31,451	736	2.3%
601	WATER	12,259	8,556	3,704	43.3%
602	SEWER	1,557,377	1,604,343	(46,966)	(2.9%)
603	PARKING	106,438	77,722	28,715	36.9%
605	REFUSE FUND	1,045,174	980,199	64,974	6.6%
606	AMBULANCE SERVICES	380,743	316,957	63,786	20.1%
701	HOSPITALIZATION	2,162,682	1,845,264	317,418	17.2%
703	WORKERS COMPENSATION	0	0	0	0.0%
804	OFFICE ON AGING	883	330	552	167.1%
808	YOUTH RECREATION SCHOLARSHIP	150	250	(100)	(40.0%)
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	36,599	37,514	(915)	(2.4%)
857	SALES TAX	0	0	0	0.0%
858	MISCELLANEOUS AGENCY	57,013	153,984	(96,971)	(63.0%)
888	PAYROLL AGENCY FUND	0	0	0	0.0%
864	NEORS	0	0	0	0.0%
FUND TOTALS		\$28,252,059	\$25,271,859	\$2,980,200	11.8%

CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF MARCH 31, 2025
EXPENDITURE COMPARISON - ALL FUNDS

Expenditure Comparison - All Funds						
Expenditure Description	2025 Amended Expense Budget	2025 Budget % Used	YEAR-TO-DATE THROUGH MARCH 31		\$ Variance	% Variance
			2025 Expenditure	2024 Expenditure		
Personal Services	\$ 60,670,381	22.1%	\$ 13,405,668	\$ 11,494,903	\$ 1,910,765	16.6%
O.T.P.S.	39,609,618	19.8%	7,859,527	6,159,359	1,700,168	27.6%
Capital	34,106,715	14.8%	5,050,619	4,302,051	748,568	17.4%
Operating Transfers-Out	333,905	0.0%	-	-	-	0.0%
Other Financing Uses	-	0.0%	-	-	-	0.0%
Total Expenditures	134,720,619	19.5%	26,315,814	21,956,313	4,359,501	19.9%

2025 1st Quarter Expenditure by Expenditure Type



Budget Expenditure Overview - All Funds					
Expenditure Description	2025 Amended Budget	2025 Expenditure	Open PO's as of March 31	2025 Amended Budget Remaining	% of Budget Remaining
Personal Services	\$ 60,670,381	\$ 13,405,668	\$ 10,545	\$ 47,254,168	77.9%
O.T.P.S.	39,609,618	7,859,527	5,319,338	26,430,753	66.7%
Capital	34,106,715	5,050,619	15,321,011	13,735,086	40.3%
Operating Transfers-Out	333,905	-	-	333,905	100.0%
Other Financing Uses	-	-	-	-	0.0%
Total Expenditures	\$ 134,720,619	\$ 26,315,814	\$ 20,650,893	\$ 87,753,912	65.1%

**CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF MARCH 31, 2025
EXPENDITURE COMPARISON - ALL FUNDS**

FUND NUMBER	FUND NAME	YEAR-TO-DATE THROUGH MARCH 31			
		2025 Expenditures	2024 Expenditures	\$ Difference	% Difference
101	GENERAL	\$14,104,425	\$11,406,171	\$2,698,254	23.7%
102	BUDGET STABILIZATION ACCOUNT	0	0	0	0.0%
201	STREET CONSTRUCTION	330,351	274,653	55,698	20.3%
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	6,243	0	6,243	0.0%
206	LAW ENFORCEMENT TRUST	14,959	162,279	(147,320)	(90.8%)
207	DRUG LAW ENFORCEMENT TRUST	67,188	108,823	(41,635)	(38.3%)
208	CDBG RESOURCE	410,666	318,553	92,113	28.9%
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	9,093	2,509	6,584	262.5%
214	LOCAL TV PROGRAMMING	85,432	47,233	38,199	80.9%
215	CAIN PARK	19,105	68,294	(49,189)	(72.0%)
216	RECREATION FACILITY IMPROVEMENT	(6,219)	164,208	(170,427)	(103.8%)
217	PUBLIC RIGHT OF WAY	0	0	0	0.0%
218	MISCELLANEOUS STATE GRANTS	0	0	0	0.0%
221	INDIGENT DUI TREATMENT	0	1,402	(1,402)	(100.0%)
222	MUNICIPAL COURT COMPUTERIZATION	0	16,219	(16,219)	(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	4,110	7,812	(3,702)	(47.4%)
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	232,018	45,860	186,158	405.9%
227	NEIGHBORHOOD STABILIZATION PRGM	0	0	0	0.0%
228	CDBG-COVID	78,137	9,850	68,287	693.3%
230	STREET LIGHTING	260,334	264,583	(4,249)	(1.6%)
231	TREE FUND	310,704	253,588	57,116	22.5%
232	POLICE PENSION	0	246,960	(246,960)	(100.0%)
233	FIRE PENSION	0	283,179	(283,179)	(100.0%)
234	EARNED BENEFITS	27,380	73,915	(46,535)	(63.0%)
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	45,223	0	45,223	0.0%
241	LOCAL FISCAL RECOVERY	3,258,133	2,485,184	772,949	31.1%
242	ONEOHIO OPIOID SETTLEMENT	0	0	0	0.0%
244	NOPEC FUND	0	33,632	(33,632)	(100.0%)
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	0	605	(605)	(100.0%)
402	FINANCED CAPITAL PROJECTS	885,646	617,687	267,960	43.4%
411	ECONOMIC DEVELOPMENT	18,368	0	18,368	0.0%
412	CITY HALL MAINTENANCE AND REPAIR	0	5,717	(5,717)	(100.0%)
415	SEVERANCE RING ROAD RECONSTRUCTION	0	0	0	0.0%
416	REFUSE CAPITAL FUND	98,768	377,310	(278,542)	(73.8%)
601	WATER	11,501	10,179	1,322	13.0%
602	SEWER	2,194,076	1,034,211	1,159,865	112.1%
603	PARKING	219,790	236,017	(16,227)	(6.9%)
605	REFUSE FUND	1,002,066	977,363	24,703	2.5%
606	AMBULANCE SERVICES	216,409	236,616	(20,207)	(8.5%)
701	HOSPITALIZATION	2,162,682	1,845,264	317,418	17.2%
703	WORKERS COMPENSATION	0	0	0	0.0%
804	OFFICE ON AGING	215	776	(561)	(72.2%)
808	YOUTH RECREATION SCHOLARSHIP	90	0	90	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	60,871	52,463	8,408	16.0%
857	SALES TAX	0	0	0	0.0%
858	MISCELLANEOUS AGENCY	188,051	286,700	(98,650)	(34.4%)
888	PAYROLL AGENCY FUND	0	0	0	0.0%
864	NEORS	0	0	0	0.0%
FUND TOTALS		\$26,315,814	\$21,956,313	\$4,359,501	19.9%

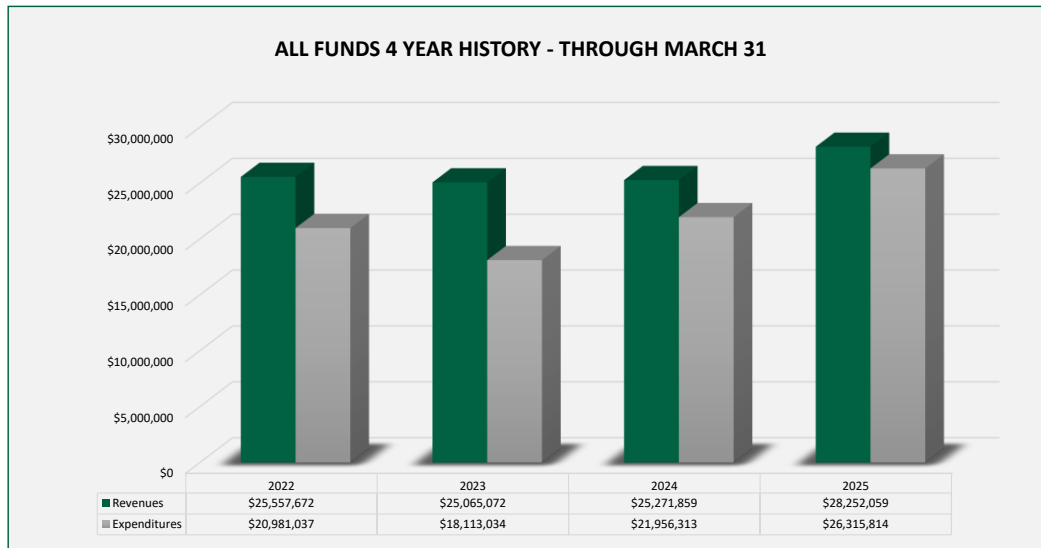
**CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF MARCH 31, 2025
REVENUE AND EXPENDITURE HISTORY – ALL FUNDS**

YEAR-TO-DATE REVENUE COMPARISON THROUGH MARCH 31, 2025				
Revenue Description	2022 Revenue	2023 Revenue	2024 Revenue	2025 Revenue
Municipal Income Taxes	\$ 7,335,092	\$ 7,942,900	\$ 8,170,651	\$ 8,777,287
Charges For Services	3,986,384	4,340,675	4,339,944	4,759,043
Property Taxes	5,677,844	5,843,963	6,324,141	8,026,429
Intergov't Grant/Contract	514,437	74,792	44,712	741,861
State Levied Shared Taxes	947,775	1,012,231	995,204	1,004,356
Fees, Licenses, Permits	912,495	1,723,509	1,002,206	1,162,699
Interest Earnings	32,493	812,845	1,253,811	1,225,524
All Other Revenue	1,084,497	1,298,973	1,497,252	933,493
Special Assessments	1,175,459	1,186,354	1,147,885	1,077,304
Fines And Forfeitures	335,686	332,198	346,973	377,304
Other Local Taxes	156,506	151,061	138,526	132,672
Sale Of Assets	22,332	13,050	-	33,176
Other Financing Sources	3,376,671	332,521	10,553	912
All Funds Revenue Total	\$ 25,557,672	\$ 25,065,072	\$ 25,271,859	\$ 28,252,059

YEAR-TO-DATE EXPENDITURE COMPARISON THROUGH MARCH 31, 2025				
Expenditure Description	2022 Expenditure	2023 Expenditure	2024 Expenditure	2025 Expenditure
Personal Services	\$ 10,499,640.11	\$ 10,674,742	\$ 11,494,903	\$ 13,405,668
O.T.P.S.	8,930,959.97	6,164,382	6,159,359	7,859,527
Capital	1,260,437.00	1,273,910	4,302,051	5,050,619
Operating Transfers-Out	290,000.00	-	-	-
Other Financing Uses	-	-	-	-
All Funds Expenditures Total	\$ 20,981,037	\$ 18,113,034	\$ 21,956,313	\$ 26,315,814
Revenue over (under) expenditure	\$ 4,576,635	\$ 6,952,038	\$ 3,315,546	\$ 1,936,245

YEAR-TO-DATE COMPARISON THROUGH MARCH 31, 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	25,557,672	25,065,072	25,271,859	28,252,059
Year to Date Expenditure	20,981,037	18,113,034	21,956,313	26,315,814
Cash Balance at the end of March	\$ 73,493,348	\$ 107,080,572	\$ 112,637,102	\$ 112,629,563
Open Encumbrances	10,829,203	8,200,238	12,105,329	20,650,893
Ending Unencumbered Fund Balance	\$ 62,664,145	\$ 98,880,334	\$ 100,531,774	\$ 91,978,670

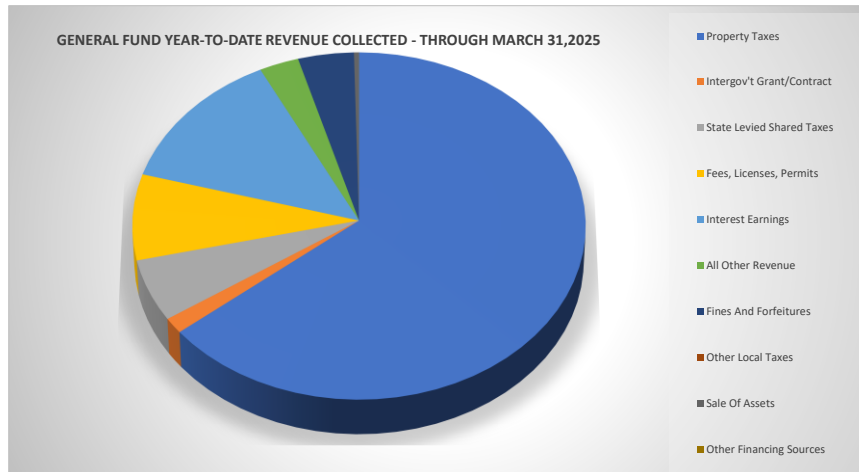
March 31, 2024 Unencumbered All Funds Balance



CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF MARCH 31, 2025
REVENUE COMPARISON - GENERAL FUND

Revenue Comparison - General Fund						
Revenue Description	2025 Amended Revenue Budget	2025 Budget % Collected	YEAR-TO-DATE THROUGH MARCH 31		\$ Variance	% Variance
			2025 Revenue	2024 Revenue		
Municipal Income Taxes	\$ 36,728,000	23.9%	\$ 8,777,287	\$ 8,170,651	\$ 606,637	7.4%
Charges For Services	718,350	39.3%	282,547	233,104	49,443	21.2%
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	8.7%	133,116	13,125	119,991	914.2%
State Levied Shared Taxes	2,190,900	24.1%	527,262	507,364	19,898	3.9%
Fees, Licenses, Permits	2,291,620	32.1%	735,716	638,669	97,048	15.2%
Interest Earnings	3,001,750	40.7%	1,221,386	1,250,197	(28,811)	(2.3%)
All Other Revenue	782,700	34.2%	267,668	298,139	(30,471)	(10.2%)
Fines And Forfeitures	1,420,000	26.6%	377,304	346,973	30,331	8.7%
Other Local Taxes	5,100	0.0%	-	-	-	0.0%
Sale Of Assets	5,000	663.5%	33,176	-	33,176	0.0%
Other Financing Sources	2,790	32.7%	912	10,346	(9,435)	(91.2%)
Total Revenue	\$ 59,357,210	30.8%	\$ 18,253,730	\$ 16,011,011	\$ 2,242,719	14.0%

2025 1st Quarter Revenue by Revenue Type



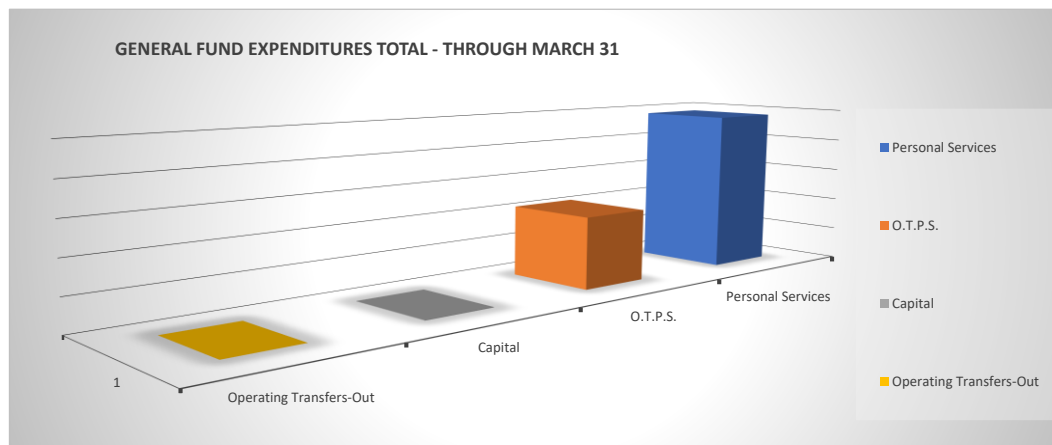
2025 1st Quarter Budget Revenue Overview - General Fund

	2025 Amended Budget	2025 Revenue	2025 Amended Budget Remaining	% of Budget Remaining
Municipal Income Taxes	\$ 36,728,000	\$ 8,777,287	\$ 27,950,713	76.1%
Charges For Services	718,350	282,547	435,803	60.7%
Property Taxes	10,687,450	5,897,355	4,790,095	44.8%
Intergov't Grant/Contract	1,523,550	133,116	1,390,434	91.3%
State Levied Shared Taxes	2,190,900	527,262	1,663,638	75.9%
Fees, Licenses, Permits	2,291,620	735,716	1,555,904	67.9%
Interest Earnings	3,001,750	1,221,386	1,780,364	59.3%
All Other Revenue	782,700	267,668	515,032	65.8%
Fines And Forfeitures	1,420,000	377,304	1,042,696	73.4%
Other Local Taxes	5,100	-	5,100	100.0%
Sale Of Assets	5,000	33,176	(28,176)	(563.5%)
Other Financing Sources	2,790	912	1,878	67.3%
Total Revenue	\$ 59,357,210	\$ 18,253,730	\$ 41,103,480	69.2%

CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF MARCH 31, 2025
EXPENDITURE COMPARISON - GENERAL FUND

Expenditure Comparison - General Fund						
Expenditure Description	2025 Amended	2025 Budget	YEAR-TO-DATE THROUGH MARCH 31		\$	%
	Expense Budget	% Used	2025 Expenditure	2024 Expenditure	Variance	Variance
Personal Services	\$ 43,528,582	22.3%	\$ 9,715,874	\$ 7,436,993	\$ 2,278,881	30.6%
O.T.P.S.	16,569,405	26.3%	4,362,291	3,962,711	399,580	10.1%
Capital	521,807	5.0%	26,260	6,467	19,793	306.1%
Operating Transfers-Out	316,450	0.0%	-	-	-	0.0%
Other Financing Uses	-	0.0%	-	-	-	0.0%
Total Expenditures	60,936,244	23.1%	14,104,425	11,406,171	2,698,254	23.7%

2025 1st Quarter Expenditure by Expenditure Type



Budget Expenditure Overview - GENERAL FUND					
	2025 Amended Budget	2025 Expenditure	Open PO's as of March 31	2025 Amended Budget Remaining	% of Budget Remaining
Personal Services	\$ 43,528,582	\$ 9,715,874	\$ 9,003	\$ 33,803,706	77.7%
O.T.P.S.	16,569,405	4,362,291	1,593,231	10,613,883	64.1%
Capital	521,807	26,260	54,224	441,322	84.6%
Operating Transfers-Out	316,450	-	-	316,450	100.0%
Other Financing Uses	-	-	-	-	0.0%
Total Expenditures	\$ 60,936,244	\$ 14,104,425	\$ 1,656,458	\$ 45,175,361	74.1%

**CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF MARCH 31, 2025
REVENUE AND EXPENDITURE HISTORY – GENERAL FUND**

YEAR-TO-DATE REVENUE COMPARISON THROUGH MARCH 31, 2025				
Revenue Description	2022 Revenue	2023 Revenue	2024 Revenue	2025 Revenue
Municipal Income Taxes	\$ 7,335,092	\$ 7,942,900	\$ 8,170,651	\$ 8,777,287
Property Taxes	4,407,548	4,536,291	4,542,442	5,897,355
Interest Earnings	30,239	808,656	1,250,197	1,221,386
State Levied Shared Taxes	474,218	533,311	507,364	527,262
Fees, Licenses, Permits	599,667	1,392,651	638,669	735,716
Intergov't Grant/Contract	63,717	23,490	13,125	133,116
Fines And Forfeitures	335,686	332,198	346,973	377,304
Charges For Services	140,983	258,963	233,104	282,547
All Other Revenue	369,082	347,514	298,139	267,668
Other Financing Sources	19,153	282,271	10,346	912
Sale Of Assets	22,332	10,000	-	33,176
Other Local Taxes	38	-	-	-
General Fund Revenue Total	\$ 13,797,755	\$ 16,468,245	\$ 16,011,011	\$ 18,253,730

YEAR-TO-DATE EXPENDITURE COMPARISON THROUGH MARCH 31, 2025				
Expenditure Description	2022 Expenditure	2023 Expenditure	2024 Expenditure	2025 Expenditure
Personal Services	\$ 6,619,529.01	\$ 6,780,525	\$ 7,436,993	\$ 9,715,874
O.T.P.S.	3,990,263.56	4,008,920	3,962,711	4,362,291
Capital	6,067.22	22,302	6,467	26,260
Operating Transfers-Out	290,000.00	-	-	-
Other Financing Uses	-	-	-	-
General Fund Expenditures Total	\$ 10,905,860	\$ 10,811,748	\$ 11,406,171	\$ 14,104,425
Revenue over (under) expenditure	\$ 2,891,896	\$ 5,656,497	\$ 4,604,840	\$ 4,149,305

YEAR-TO-DATE THROUGH MARCH 31, 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	13,797,755.34	16,468,245	16,011,011	18,253,730
Year to Date Expenditure	10,905,859.79	10,811,748	11,406,171	14,104,425
Cash Balance at the end of March	\$ 13,507,212.29	\$ 30,678,129	\$ 26,143,607	\$ 34,323,291
Open Encumbrances	-	2,360,920	2,552,354	1,656,458
Ending Unencumbered Fund Balance	\$ 13,507,212.29	\$ 28,317,209	\$ 23,591,253	\$ 32,666,833

March 31, 2025 Unencumbered General Fund Balance

