



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
-



CLEVELAND HEIGHTS

- 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
-



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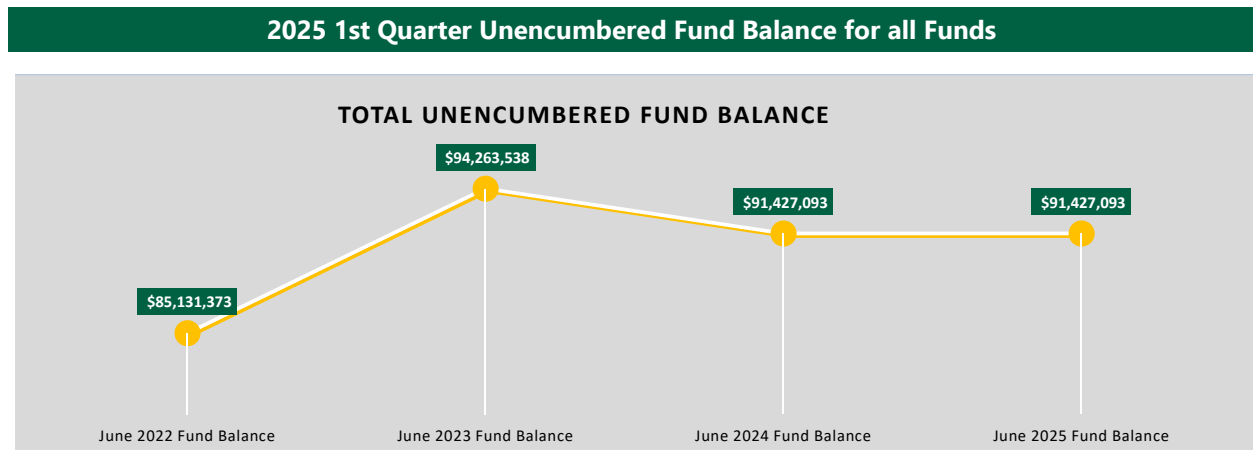
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**CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF JUNE 30, 2025
FUND BALANCE REPORT - ALL FUNDS**

| 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 | | | | |
|---------------------------------------|------------------------------|----------------|----------------|----------------|
| All Funds Cash Balance | YEAR-TO-DATE THROUGH JUNE 30 | | | |
| | 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 |



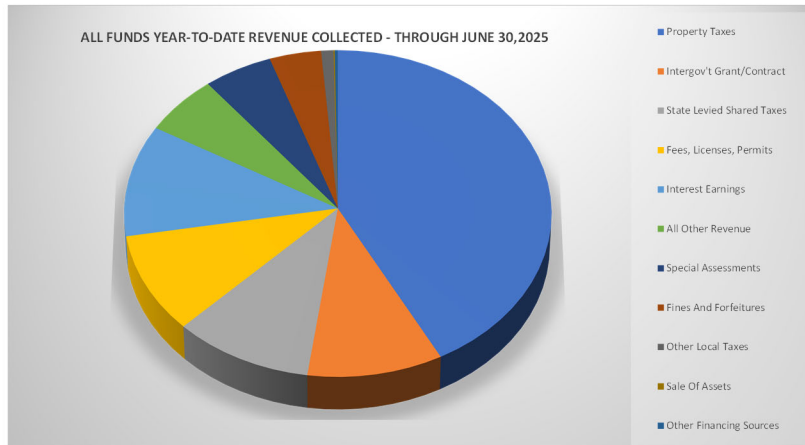
**CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF JUNE 30, 2025
UNENCUMBERED FUND BALANCE - ALL FUNDS**

| 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% |

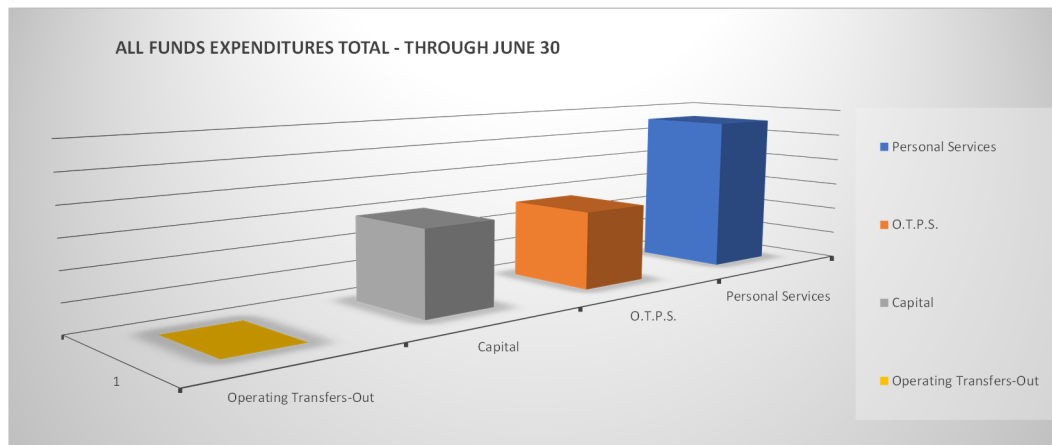
**CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF JUNE 30, 2025
REVENUE COMPARISON - ALL FUNDS**

| FUND NUMBER | FUND NAME | YEAR-TO-DATE THROUGH JUNE 30 | | | |
|--------------------|------------------------------------|------------------------------|---------------------|--------------------|--------------|
| | | 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**

| FUND NUMBER | FUND NAME | YEAR-TO-DATE THROUGH JUNE 30 | | | |
|--------------------|------------------------------------|------------------------------|---------------------|---------------------|--------------|
| | | 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% |

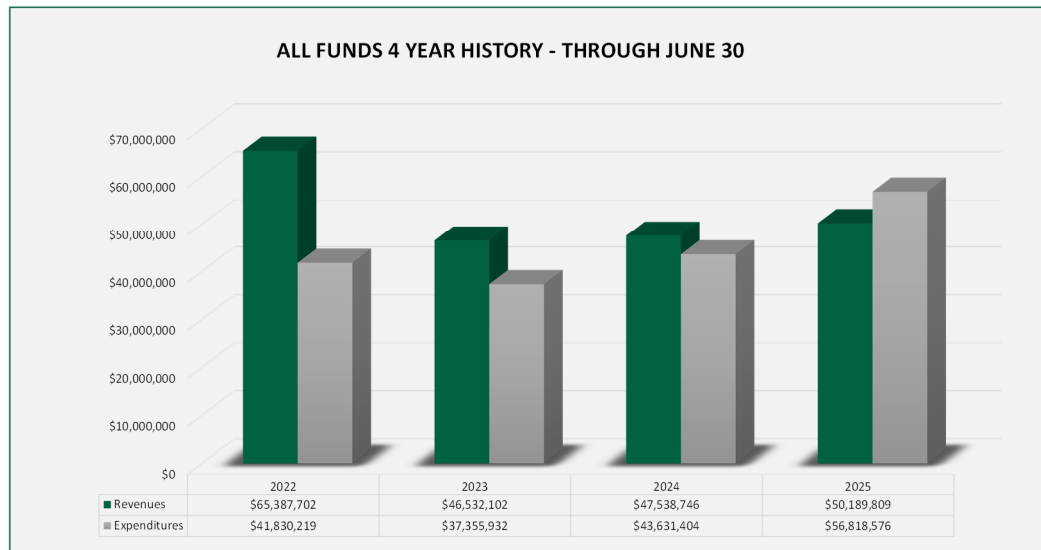
**CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF JUNE 30, 2025
REVENUE AND EXPENDITURE HISTORY – ALL FUNDS**

| 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 |

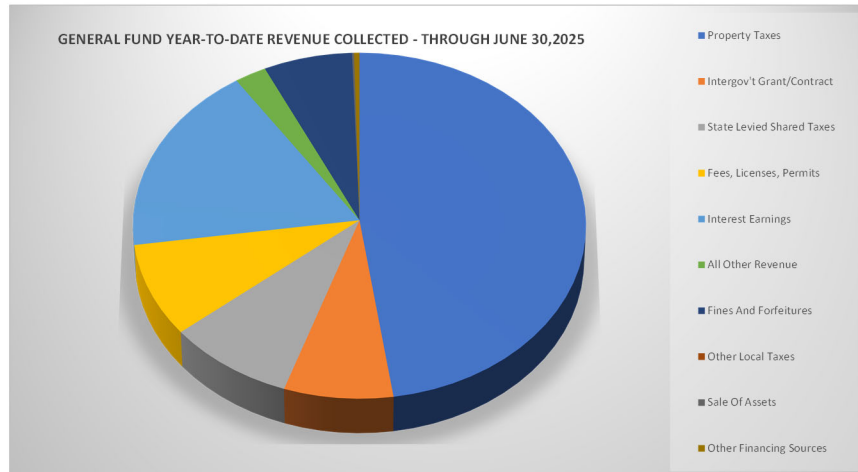
June 30, 2024 Unencumbered All Funds Balance



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



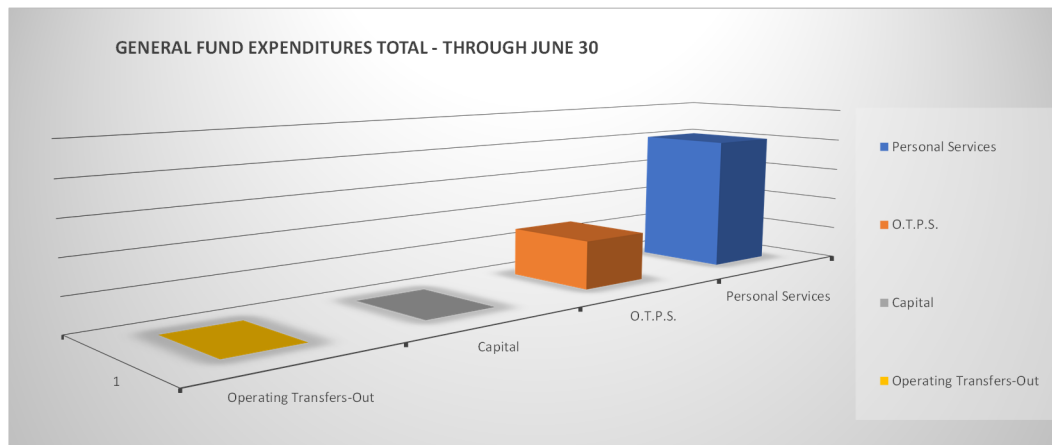
2025 2nd Quarter Budget Revenue Overview - General Fund

| | 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 Expense Budget | 2025 Budget % Used | YEAR-TO-DATE THROUGH JUNE 30 | | \$ Variance | % Variance |
| | | | 2025 Expenditure | 2024 Expenditure | | |
| 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 Budget | 2025 Expenditure | Open PO's as of June 30 | 2025 Amended Budget Remaining | % of Budget 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

