



# **CLEVELAND HEIGHTS**

**Third Quarter  
Financial Statements  
As of September 30, 2025**



# CLEVELAND HEIGHTS

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## MEMO

**To:** Interim Mayor, Tony Cuda  
**From:** Rodney G. Hairston, Finance Director  
**Date:** October 20, 2025  
**Subject:** June 30, 2025 Financial Statements

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

The third-quarter financial statements provide a comprehensive overview of the City of Cleveland Heights' financial position, detailing current-year revenues, expenditures, and fund balances in comparison to prior years and the amended budget, while also identifying trends and variances that inform fiscal planning and decision-making.

### All Funds – Total Revenue, 3rd Quarter 2025 vs. Prior Year

- Q3 revenue was \$79,612,413 an increase, of \$5.8M or 7.8% compared to Q3 2024
- Property Taxes increased by \$2.8M or 22.6%
- Municipal Income Taxes increased by \$1.0M or 3.7%
- Intergovernmental Grant/Contract increased by \$2.6M or 178.9%
  - \$995K Community Development Block Grant (CDBG) (Planning Dept)
  - \$882K Homestead Rollback Tax (Finance Dept)
  - \$261K Street Maintenance (Dept Public Works)
  - \$107K BWC Employer Premium Refund (Finance Dept)

### All Funds Total Expenditures, 3rd Quarter 2025 vs. Prior Year

- Q3 expenditures were \$84,024,908, an increase of \$18.6M or 28.4% compared to Q3 2024
- Capital increased by \$11.2M or 122.0%
  - \$8.8M American Rescue Plan Act (ARPA) funded projects:
    - \$4.8M Sewer Maintenance (Dept Public Works)
    - \$2.3M Cain Park (Parks & Rec Dept)
    - \$1.2M Park Maintenance (Parks & Rec Dept)
  - \$1.4M Sewer Maintenance (Dept Public Works)
  - \$454K Recreation Facility Improvement (Parks & Rec Dept)
  - \$362K Annual Street Surface (Dept Public Works)



# CLEVELAND HEIGHTS

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- Personal Services increased by \$5.3M or 14.2%
  - Driven by labor related expenditures:
    - \$1.3M Fire
    - \$1.2M Finance (Fringe benefits)
    - \$1.1M Police
    - \$657K Dept of Public Works
    - \$557K Planning
- Other Than Personal Services (O.T.P.S.) increased by \$2.1M or 11.2%
  - \$2.0M American Rescue Plan Act (ARPA) funded projects:
    - \$1.5M ARPA Non-Profit (Planning Dept)
    - \$275K Home Repair Resources (Planning Dept)
    - \$240K Economic Development (Planning Dept)

## **All Funds Total Unencumbered Fund Balance, 3rd Quarter 2025 vs. Prior Year**

- Q3 unencumbered fund balance was \$93,485,898, a decrease of \$7.5M or (7.4%) compared to Q3 2024

## **General Fund Total Revenue, 3rd Quarter 2025 vs. Prior Year**

- Q3 revenue was \$51,788,620, an increase of \$4.9M or 10.5% compared to Q3 2024
- Property Taxes increased by \$2.7M or 32.2%
- Municipal Income Taxes increased by \$1.0M or 3.7%
- Intergovernmental Grant/Contract increased by \$1.4M or 215.1%
  - \$882K Homestead Rollback Tax (Finance Dept)
  - \$107K BWC Employer Premium Refund (Finance Dept)
  - \$261K Street Maintenance (Dept Public Works)

## **2025 General Fund Total Expenditures, 3rd Quarter 2025 vs. Prior Year**

- Q3 expenditures were \$35,385,638, an increase of \$6.0M or 17.0% compared to Q3 2024
- Personal Services increased by \$5.0M or 19.4%
  - Driven by labor related expenditures:
    - \$1.6M Fire
    - \$1.4M Police
    - \$694K Finance (Fringe benefits)
    - \$573K Planning
    - \$360K Dept of Public Works
- Other Than Personal Services (O.T.P.S.) increased by \$800K or 8.3%
  - \$180K Vehicle Maintenance (Dept of Public Works)
  - \$176K Special Improvement District (Planning Dept)
  - \$159K Finance
  - \$94K CDBG Housing (Planning Dept)
  - \$73K Swimming Pools (Parks & Rec Dept)



# CLEVELAND HEIGHTS

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- \$66K Public Property/Park Maintenance (Parks & Rec Dept)
- Capital increased by \$220K or 508.2%
  - \$180K Municipal Court
  - \$24K Information Technology
  - \$19K Street Maintenance (Dept of Public Works)

## **2025 General Fund Total Unencumbered Fund Balance, 3rd Quarter 2025 vs. Prior Year**

- Q3 unencumbered fund balance was \$38,610,819, an increase of \$7.5M or 24.1% compared to 2024

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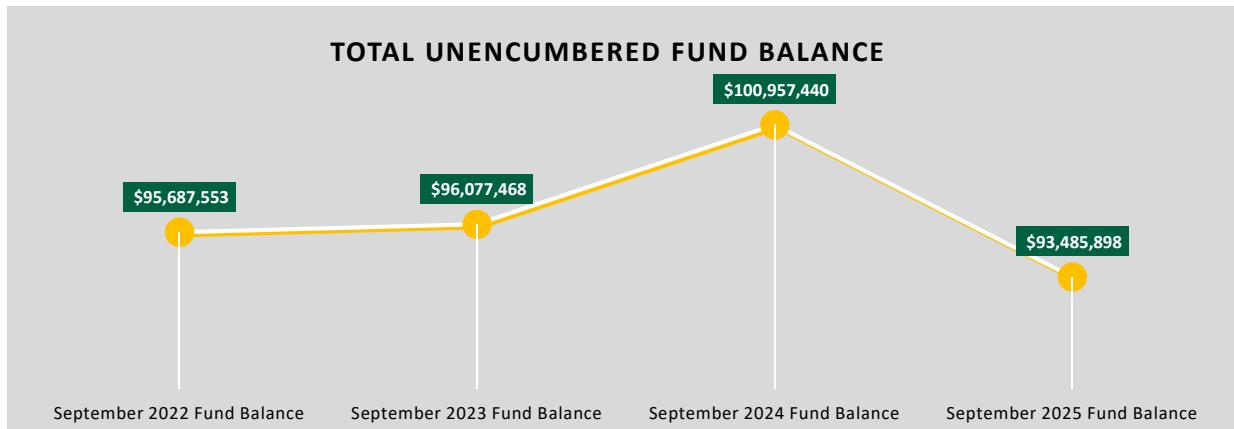
**CITY OF CLEVELAND HEIGHTS**  
**QUARTERLY FINANCIAL STATEMENTS**  
**AS OF SEPTEMBER 30, 2025**  
**FUND BALANCE REPORT - ALL FUNDS**

FUND NUMBER	FUND NAME	BEGINNING FUND BALANCE AS OF 1/1/2025	YEAR-TO-DATE THROUGH SEPTEMBER 30, 2025			UNENCUMBERED BALANCE AS OF 09/30/2025
			Revenue	Expenditures	Encumbrances	
101	GENERAL	\$30,173,986	\$51,788,620	\$41,387,830	\$1,964,671	\$38,610,104
102	BUDGET STABILIZATION ACCOUNT	1,400,000	0	0	0	1,400,000
201	STREET CONSTRUCTION	5,638,487	1,604,363	1,296,565	3,087,946	2,858,339
202	FOUNDATION GRANTS	93,816	0	0	0	93,816
203	FIRST SUBURBS CONSORTIUM	2,501	0	0	0	2,501
205	PUBLIC WORKS FACILITY IMPROVEMENT	500,423	0	123,729	21,244	355,450
206	LAW ENFORCEMENT TRUST	526,687	59,082	30,078	22,301	533,389
207	DRUG LAW ENFORCEMENT TRUST	718,707	124,877	173,025	14,179	656,380
208	CDBG RESOURCE	2,661,704	1,117,512	1,533,367	1,254,340	991,509
211	HOME PROGRAM	159,192	73,274	45,000	88,050	99,416
212	FEMA	159,526	0	0	0	159,526
213	POLICE FACILITY IMPROVEMENT	34,332	18,760	17,723	1,366	34,002
214	LOCAL TV PROGRAMMING	1,206,615	273,123	194,694	25,208	1,259,835
215	CAIN PARK	121,542	1,299,220	1,489,630	52,204	(121,072)
216	RECREATION FACILITY IMPROVEMENT	1,768,274	895,573	667,798	569,476	1,426,574
217	PUBLIC RIGHT OF WAY	181,197	10,125	0	0	191,322
218	MISCELLANEOUS STATE GRANTS	368	0	0	0	368
221	INDIGENT DUI TREATMENT	309,776	9,091	0	419	318,448
222	MUNICIPAL COURT COMPUTERIZATION	237,535	39,129	0	0	276,664
223	DUI - ENFORCEMENT/EDUCATION	136,242	3,330	0	0	139,572
224	COURT SECURITY GRANT	98,814	38,330	0	38,330	98,814
225	MUNI COURT - SPECIAL PROJECTS	2,260,266	65,411	12,899	561	2,312,217
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	687,095	261,404	722,026	621,379	(394,906)
227	NEIGHBORHOOD STABILIZATION PRGM	123,584	0	0	0	123,584
228	CDBG-COVID	243,563	78,137	78,137	175,276	68,287
230	STREET LIGHTING	1,513,251	902,279	748,369	2,780	1,664,382
231	TREE FUND	1,736,537	1,037,973	682,863	494,609	1,597,038
232	POLICE PENSION	196,957	383,801	0	0	580,758
233	FIRE PENSION	318,272	383,801	0	0	702,073
234	EARNED BENEFITS	316,841	0	325,071	0	(8,231)
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	198,447	79,514	2,598	160,629
241	LOCAL FISCAL RECOVERY	25,890,897	0	14,272,452	1,098,868	10,519,577
242	ONEOHIO OPIOID SETTLEMENT	109,840	40,036	0	0	149,876
244	NOPEC FUND	5,000	0	0	1,500	3,500
260	Top-of-the Hill TIF Fund	0	1,292,280	1,292,280	0	0
301	G.O. BOND RETIREMENT	595,556	1,919,107	172,263	0	2,342,399
402	FINANCED CAPITAL PROJECTS	9,490,943	163,949	2,557,012	486,920	6,610,960
411	ECONOMIC DEVELOPMENT	456,458	0	74,510	(73,712)	455,661
412	CITY HALL MAINTENANCE AND REPAIR	153,153	22,020	3,473	0	171,700
415	SEVERANCE RING ROAD RECONSTRUCTION	35,045	0	0	0	35,045
416	REFUSE CAPITAL FUND	1,651,009	100,403	495,485	42,165	1,213,762
601	WATER	1,799,750	16,843	269,389	247,614	1,299,590
602	SEWER	11,290,218	4,422,861	4,289,174	2,004,328	9,419,577
603	PARKING	527,801	234,967	526,065	11,036	225,667
605	REFUSE FUND	1,405,055	2,812,406	2,961,478	226,374	1,029,610
606	AMBULANCE SERVICES	1,523,925	1,139,391	725,045	312,012	1,626,259
701	HOSPITALIZATION	120,802	6,327,273	6,327,273	0	120,802
703	WORKERS COMPENSATION	204,767	0	0	0	204,767
804	OFFICE ON AGING	23,158	2,163	575	0	24,746
808	YOUTH RECREATION SCHOLARSHIP	111,888	1,185	4,305	0	108,768
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	121,445	143,896	0	(9,261)
857	SALES TAX	350	0	0	0	350
858	MISCELLANEOUS AGENCY	1,607,520	330,424	301,916	884	1,635,145
864	NEORSD	278	0	0	0	278
<b>FUND TOTALS</b>		<b>\$110,693,318</b>	<b>\$79,612,413</b>	<b>\$84,024,908</b>	<b>\$12,794,925</b>	<b>\$93,485,898</b>

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

<b>UNENCUMBERED FUND BALANCE - ALL FUNDS</b>				
<b>All Funds Cash Balance</b>	<b>YEAR-TO-DATE THROUGH SEPTEMBER 30</b>			
	<b>2022 Amount</b>	<b>2023 Amount</b>	<b>2024 Amount</b>	<b>2025 Amount</b>
Cash Balance at January 2nd	\$ 68,916,713	\$ 100,128,535	\$ 109,321,556	\$ 110,693,318
Year to Date Revenue	95,400,605	72,143,789	73,823,423	79,612,413
Year to Date Expenditure	62,680,315	58,933,865	65,451,890	84,024,908
Cash Balance at September 30	\$ 101,637,003	\$ 113,338,458	\$ 117,693,089	\$ 106,280,823
Open Encumbrances	5,949,450	17,260,990	16,735,649	12,794,925
Unencumbered Fund Balance on September 30	\$ 95,687,553	\$ 96,077,468	\$ 100,957,440	\$ 93,485,898

**2025 3rd Quarter Unencumbered Fund Balance for all Funds**



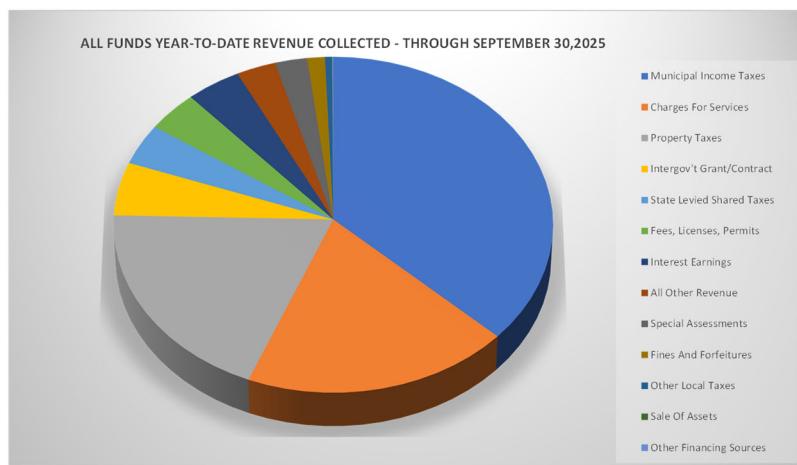
**CITY OF CLEVELAND HEIGHTS**  
**QUARTERLY FINANCIAL STATEMENTS**  
**AS OF SEPTEMBER 30, 2025**  
**UNENCUMBERED FUND BALANCE - ALL FUNDS**

FUND NUMBER	FUND NAME	YEAR-TO-DATE THROUGH SEPTEMBER 30			
		2025 UNENCUMBERED FUND BALANCE	2024 UNENCUMBERED FUND BALANCE	\$ DIFFERENCE	% DIFFERENCE
101	GENERAL	\$38,610,104	31,108,819	\$7,501,285	24.1%
102	BUDGET STABILIZATION ACCOUNT	1,400,000	1,400,000	0	0.0%
201	STREET CONSTRUCTION	2,858,339	5,395,158	(2,536,819)	(47.0%)
202	FOUNDATION GRANTS	93,816	93,816	0	(0.0%)
203	FIRST SUBURBS CONSORTIUM	2,501	2,501	0	0.0%
205	PUBLIC WORKS FACILITY IMPROVEMENT	355,450	500,423	(144,973)	(29.0%)
206	LAW ENFORCEMENT TRUST	533,389	528,602	4,787	0.9%
207	DRUG LAW ENFORCEMENT TRUST	656,380	695,949	(39,569)	(5.7%)
208	CDBG RESOURCE	991,509	(1,256,905)	(265,396)	(178.9%)
211	HOME PROGRAM	99,416	135,192	(35,776)	(26.5%)
212	FEMA	159,526	159,526	0	0.0%
213	POLICE FACILITY IMPROVEMENT	34,002	32,096	1,906	5.9%
214	LOCAL TV PROGRAMMING	1,259,835	1,185,082	74,753	6.3%
215	CAIN PARK	(121,072)	(151,421)	(30,349)	(20.0%)
216	RECREATION FACILITY IMPROVEMENT	1,426,574	1,493,958	(67,384)	(4.5%)
217	PUBLIC RIGHT OF WAY	191,322	176,197	15,125	8.6%
218	MISCELLANEOUS STATE GRANTS	368	368	0	0.0%
221	INDIGENT DUI TREATMENT	318,448	307,435	11,013	3.6%
222	MUNICIPAL COURT COMPUTERIZATION	276,664	201,887	74,777	37.0%
223	DUI - ENFORCEMENT/EDUCATION	139,572	135,467	4,105	3.0%
224	COURT SECURITY GRANT	98,814	98,814	0	0.0%
225	MUNI COURT - SPECIAL PROJECTS	2,312,217	2,244,819	67,398	3.0%
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	(394,906)	(619,236)	(224,330)	(0.36)
227	NEIGHBORHOOD STABILIZATION PRGM	123,584	123,584	0	(0.0%)
228	CDBG-COVID	68,287	(328,171)	(259,884)	(120.8%)
230	STREET LIGHTING	1,664,382	1,763,943	(99,561)	(5.6%)
231	TREE FUND	1,597,038	1,766,746	(169,708)	(9.6%)
232	POLICE PENSION	580,758	179,488	401,270	223.6%
233	FIRE PENSION	702,073	300,803	401,270	133.4%
234	EARNED BENEFITS	(8,231)	250,313	(242,082)	(103.3%)
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	160,629	(176,347)	(15,718)	(191.1%)
241	LOCAL FISCAL RECOVERY	10,519,577	26,263,285	(15,743,708)	(59.9%)
242	ONEOHIO OPIOID SETTLEMENT	149,876	97,186	52,690	54.2%
244	NOPEC FUND	3,500	(80,655)	(77,155)	(104.3%)
260	Top-of-the Hill TIF Fund	0	920,611	(920,611)	(100.0%)
301	G.O. BOND RETIREMENT	2,342,399	1,714,424	627,975	36.6%
402	FINANCED CAPITAL PROJECTS	6,610,960	8,821,233	(2,210,273)	(25.1%)
411	ECONOMIC DEVELOPMENT	455,661	(100,468)	355,193	(553.5%)
412	CITY HALL MAINTENANCE AND REPAIR	171,700	147,882	23,818	16.1%
415	SEVERANCE RING ROAD RECONSTRUCTION	35,045	35,045	0	0.0%
416	REFUSE CAPITAL FUND	1,213,762	1,263,950	(50,188)	(4.0%)
601	WATER	1,299,590	1,730,923	(431,333)	(24.9%)
602	SEWER	9,419,577	7,488,977	1,930,600	25.8%
603	PARKING	225,667	412,304	(186,637)	(45.3%)
605	REFUSE FUND	1,029,610	972,707	56,903	5.8%
606	AMBULANCE SERVICES	1,626,259	1,415,764	210,495	14.9%
701	HOSPITALIZATION	120,802	57,167	63,635	111.3%
703	WORKERS COMPENSATION	204,767	204,767	0	(0.0%)
804	OFFICE ON AGING	24,746	22,785	1,961	8.6%
808	YOUTH RECREATION SCHOLARSHIP	108,768	92,732	16,036	17.3%
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	(9,261)	(1,559)	7,702	494.0%
857	SALES TAX	350	350	0	(0.0%)
858	MISCELLANEOUS AGENCY	1,635,145	1,622,518	12,627	0.8%
864	NEORSD	278	278	(1)	(0.2%)
<b>FUND TOTALS</b>		<b>\$93,485,898</b>	<b>\$100,957,443</b>	<b>(\$7,471,545)</b>	<b>(7.4%)</b>

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

Revenue Description	Revenue Comparison - All Funds					
	2025 Amended Revenue Budget	2025 Budget % Collected	YEAR-TO-DATE THROUGH SEPTEMBER 30		\$ Variance	% Variance
			2025 Revenue	2024 Revenue		
Municipal Income Taxes	\$ 36,728,000	80.1%	\$ 29,408,880	\$ 28,363,261	\$ 1,045,619	3.7%
Charges For Services	19,755,552	77.3%	15,263,463	14,714,941	548,522	3.7%
Property Taxes	14,671,450	104.6%	15,344,670	12,518,813	2,825,857	22.6%
Intergov't Grant/Contract	11,397,701	35.9%	4,094,901	1,468,154	2,626,747	178.9%
State Levied Shared Taxes	4,105,900	76.6%	3,145,185	2,986,941	158,244	5.3%
Fees, Licenses, Permits	3,738,620	84.0%	3,141,223	2,786,058	355,164	12.7%
Interest Earnings	3,011,250	110.0%	3,312,510	3,888,545	(576,035)	(14.8%)
All Other Revenue	2,728,880	87.6%	2,390,192	3,183,104	(792,911)	(24.9%)
Special Assessments	2,100,000	92.4%	1,940,192	2,084,013	(143,821)	(6.9%)
Fines And Forfeitures	1,420,000	75.7%	1,074,593	1,076,742	(2,149)	(0.2%)
Other Local Taxes	605,100	64.9%	392,820	414,618	(21,797)	(5.3%)
Sale Of Assets	5,000	694.8%	34,742	-	34,742	0.0%
Other Financing Sources	2,790	2,474.6%	69,041	338,233	(269,193)	(79.6%)
<b>Total Revenue</b>	<b>\$ 100,270,243</b>	<b>79.4%</b>	<b>\$ 79,612,413</b>	<b>\$ 73,823,423</b>	<b>\$ 5,788,990</b>	<b>7.8%</b>

**2025 3rd Quarter Revenue by Revenue Type**



**2025 3rd Quarter Budget Revenue Overview - All Funds**

Revenue Description	2025 Amended Budget	2025 Revenue	2025	
			Amended Budget	% of Budget Remaining
Municipal Income Taxes	\$ 36,728,000	\$ 29,408,880	\$ 7,319,120	19.9%
Charges For Services	19,755,552	15,263,463	4,492,089	22.7%
Property Taxes	14,671,450	15,344,670	(673,220)	(4.6%)
Intergov't Grant/Contract	11,397,701	4,094,901	7,302,800	64.1%
State Levied Shared Taxes	4,105,900	3,145,185	960,715	23.4%
Fees, Licenses, Permits	3,738,620	3,141,223	597,397	16.0%
Interest Earnings	3,011,250	3,312,510	(301,260)	(10.0%)
All Other Revenue	2,728,880	2,390,192	338,688	12.4%
Special Assessments	2,100,000	1,940,192	159,808	7.6%
Fines And Forfeitures	1,420,000	1,074,593	345,407	24.3%
Other Local Taxes	605,100	392,820	212,280	35.1%
Sale Of Assets	5,000	34,742	(29,742)	(594.8%)
Other Financing Sources	2,790	69,041	(66,251)	(2,374.6%)
<b>Total Revenue</b>	<b>\$ 100,270,243</b>	<b>\$ 79,612,413</b>	<b>\$ 20,657,830</b>	<b>20.6%</b>

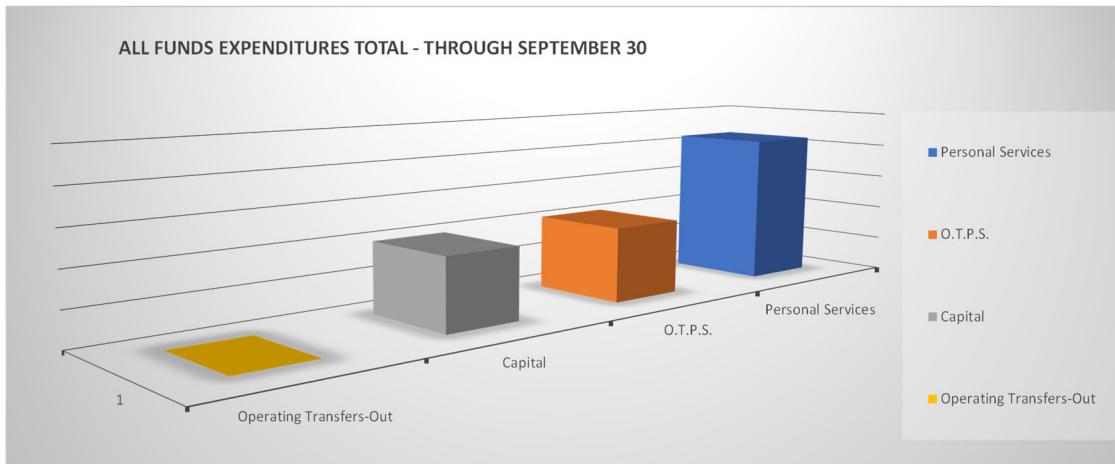
**CITY OF CLEVELAND HEIGHTS**  
**QUARTERLY FINANCIAL STATEMENTS**  
**AS OF SEPTEMBER 30, 2025**  
**REVENUE COMPARISON - ALL FUNDS**

FUND		YEAR-TO-DATE THROUGH SEPTEMBER 30			
NUMBER	FUND NAME	2025 Revenue	2024 Revenue	\$ Difference	% Difference
101	GENERAL	\$51,788,620	\$46,852,257	\$4,936,362	10.5%
201	STREET CONSTRUCTION	1,604,363	1,902,997	(298,634)	(15.7%)
206	LAW ENFORCEMENT TRUST	59,082	315,248	(256,166)	(81.3%)
207	DRUG LAW ENFORCEMENT TRUST	124,877	571,172	(446,295)	(78.1%)
208	CDBG RESOURCE	1,117,512	120,192	997,320	829.8%
211	HOME PROGRAM	73,274	11,903	61,371	515.6%
212	FEMA	0	2,526	(2,526)	(100.0%)
213	POLICE FACILITY IMPROVEMENT	18,760	11,355	7,405	65.2%
214	LOCAL TV PROGRAMMING	273,123	297,090	(23,968)	(8.1%)
215	CAIN PARK	1,299,220	1,452,971	(153,751)	(10.6%)
216	RECREATION FACILITY IMPROVEMENT	895,573	634,721	260,852	41.1%
217	PUBLIC RIGHT OF WAY	10,125	3,750	6,375	170.0%
221	INDIGENT DUI TREATMENT	9,091	10,205	(1,114)	(10.9%)
222	MUNICIPAL COURT COMPUTERIZATION	39,129	55,449	(16,320)	(29.4%)
223	DUI - ENFORCEMENT/EDUCATION	3,330	2,925	405	13.8%
224	COURT SECURITY GRANT	38,330	98,814	(60,484)	(61.2%)
225	MUNI COURT - SPECIAL PROJECTS	65,411	63,032	2,379	3.8%
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	261,404	290,995	(29,591)	(10.2%)
228	CDBG-COVID	78,137	0	78,137	0.0%
230	STREET LIGHTING	902,279	968,997	(66,718)	(6.9%)
231	TREE FUND	1,037,973	1,115,046	(77,073)	(6.9%)
232	POLICE PENSION	383,801	272,023	111,778	41.1%
233	FIRE PENSION	383,801	272,023	111,778	41.1%
240	FEDERAL MISCELLANEOUS GRANTS	198,447	29,828	168,618	565.3%
242	ONEOHIO OPIOID SETTLEMENT	40,036	56,346	(16,310)	(28.9%)
244	NOPEC FUND	0	3,500	(3,500)	(100.0%)
260	Top-of-the Hill TIF Fund	1,292,280	1,889,146	(596,866)	(31.6%)
301	G.O. BOND RETIREMENT	1,919,107	1,482,287	436,820	29.5%
402	FINANCED CAPITAL PROJECTS	163,949	0	163,949	0.0%
412	CITY HALL MAINTENANCE AND REPAIR	22,020	22,020	0	0.0%
416	REFUSE CAPITAL FUND	100,403	101,119	(717)	(0.7%)
601	WATER	16,843	11,033	5,810	52.7%
602	SEWER	4,422,861	4,393,321	29,540	0.7%
603	PARKING	234,967	204,447	30,521	14.9%
605	REFUSE FUND	2,812,406	2,716,443	95,963	3.5%
606	AMBULANCE SERVICES	1,139,391	1,163,797	(24,406)	(2.1%)
701	HOSPITALIZATION	6,327,273	5,828,285	498,987	8.6%
804	OFFICE ON AGING	2,163	828	1,334	161.1%
808	YOUTH RECREATION SCHOLARSHIP	1,185	250	935	374.0%
850	FLEXIBLE SPENDING ACCOUNT	121,445	118,574	2,871	2.4%
858	MISCELLANEOUS AGENCY	330,424	476,506	(146,082)	(30.7%)
<b>FUND TOTALS</b>		<b>\$79,612,413</b>	<b>\$73,823,423</b>	<b>\$5,788,990</b>	<b>7.8%</b>

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

Expenditure Description	Expenditure Comparison - All Funds						\$ Variance	% Variance
	2025 Amended Expense Budget	2025 Budget % Used	YEAR-TO-DATE THROUGH SEPTEMBER 30		2024 Expenditure			
			2025 Expenditure	2024 Expenditure				
Personal Services	\$ 60,513,453	70.1%	\$ 42,423,608	\$ 37,149,562	\$ 5,274,046	14.2%		
O.T.P.S.	41,799,618	50.9%	21,291,852	19,152,485	2,139,367	11.2%		
Capital	34,168,643	59.4%	20,309,448	9,149,843	11,159,605	122.0%		
Operating Transfers-Out	333,905	0.0%	-	-	-	0.0%		
<b>Total Expenditures</b>	<b>136,815,619</b>	<b>61.4%</b>	<b>84,024,908</b>	<b>65,451,890</b>	<b>18,573,018</b>	<b>28.4%</b>		

**2025 3rd Quarter Expenditure by Expenditure Type**



Expenditure Description	Budget Expenditure Overview - All Funds						% of Budget Remaining
	2025 Amended Budget	2025 Expenditure	Open PO's as of September 30, 2025	2025 Amended Budget Remaining			
					\$	\$	
Personal Services	\$ 60,513,453	\$ 42,423,608	\$ 4,960	\$ 18,084,884		\$	29.9%
O.T.P.S.	41,799,618	21,291,852	5,398,608	15,109,158		\$	36.1%
Capital	34,168,643	20,309,448	7,391,357	6,467,839		\$	18.9%
Operating Transfers-Out	333,905	-	-	333,905		\$	100.0%
<b>Total Expenditures</b>	<b>\$ 136,815,619</b>	<b>\$ 84,024,908</b>	<b>\$ 12,794,925</b>	<b>\$ 39,995,786</b>	<b>\$</b>	<b>\$</b>	<b>29.2%</b>

\*\* 2025 Amended Budget Includes: 2025 Original Budget, 2025 Budget Adjustments, and Prior Year Carryforward Purchase Orders \*\*\*

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

FUND NUMBER	FUND NAME	YEAR-TO-DATE THROUGH SEPTEMBER 30			
		2025 Expenditures	2024 Expenditures	\$ Difference	% Difference
101	GENERAL	\$41,387,830	\$35,385,638	\$6,002,193	17.0%
201	STREET CONSTRUCTION	1,296,565	909,124	387,442	42.6%
205	PUBLIC WORKS FACILITY IMPROVEMENT	123,729	0	123,729	0.0%
206	LAW ENFORCEMENT TRUST	30,078	284,334	(254,256)	(89.4%)
207	DRUG LAW ENFORCEMENT TRUST	173,025	219,259	(46,234)	(21.1%)
208	CDBG RESOURCE	1,533,367	1,283,616	249,750	19.5%
211	HOME PROGRAM	45,000	73,525	(28,525)	(38.8%)
213	POLICE FACILITY IMPROVEMENT	17,723	7,276	10,447	143.6%
214	LOCAL TV PROGRAMMING	194,694	130,697	63,997	49.0%
215	CAIN PARK	1,489,630	1,798,310	(308,680)	(17.2%)
216	RECREATION FACILITY IMPROVEMENT	667,798	321,962	345,835	107.4%
221	INDIGENT DUI TREATMENT	0	4,499	(4,499)	(100.0%)
222	MUNICIPAL COURT COMPUTERIZATION	0	33,919	(33,919)	(100.0%)
225	MUNI COURT - SPECIAL PROJECTS	12,899	23,180	(10,281)	(44.4%)
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	722,026	373,481	348,545	93.3%
228	CDBG-COVID	78,137	9,850	68,287	693.3%
230	STREET LIGHTING	748,369	803,620	(55,251)	(6.9%)
231	TREE FUND	682,863	680,496	2,367	0.3%
232	POLICE PENSION	0	246,960	(246,960)	(100.0%)
233	FIRE PENSION	0	283,179	(283,179)	(100.0%)
234	EARNED BENEFITS	325,071	288,498	36,573	12.7%
240	FEDERAL MISCELLANEOUS GRANTS	79,514	136,597	(57,083)	(41.8%)
241	LOCAL FISCAL RECOVERY	14,272,452	3,655,978	10,616,474	290.4%
244	NOPEC FUND	0	245,067	(245,067)	(100.0%)
260	Top-of-the Hill TIF Fund	1,292,280	968,536	323,744	33.4%
301	G.O. BOND RETIREMENT	172,263	182,443	(10,180)	(5.6%)
402	FINANCED CAPITAL PROJECTS	2,557,012	2,156,259	400,754	18.6%
411	ECONOMIC DEVELOPMENT	74,510	350,055	(275,544)	(78.7%)
412	CITY HALL MAINTENANCE AND REPAIR	3,473	14,581	(11,109)	(76.2%)
416	REFUSE CAPITAL FUND	495,485	918,394	(422,910)	(46.0%)
601	WATER	269,389	20,308	249,081	1,226.5%
602	SEWER	4,289,174	2,913,668	1,375,506	47.2%
603	PARKING	526,065	504,450	21,615	4.3%
605	REFUSE FUND	2,961,478	2,668,604	292,874	11.0%
606	AMBULANCE SERVICES	725,045	671,423	53,622	8.0%
701	HOSPITALIZATION	6,327,273	5,828,285	498,987	8.6%
804	OFFICE ON AGING	575	1,442	(867)	(60.1%)
808	YOUTH RECREATION SCHOLARSHIP	4,305	0	4,305	0.0%
850	FLEXIBLE SPENDING ACCOUNT	143,896	121,349	22,547	18.6%
858	MISCELLANEOUS AGENCY	301,916	933,030	(631,114)	(67.6%)
<b>FUND TOTALS</b>		<b>\$84,024,908</b>	<b>\$65,451,890</b>	<b>\$18,573,018</b>	<b>28.4%</b>

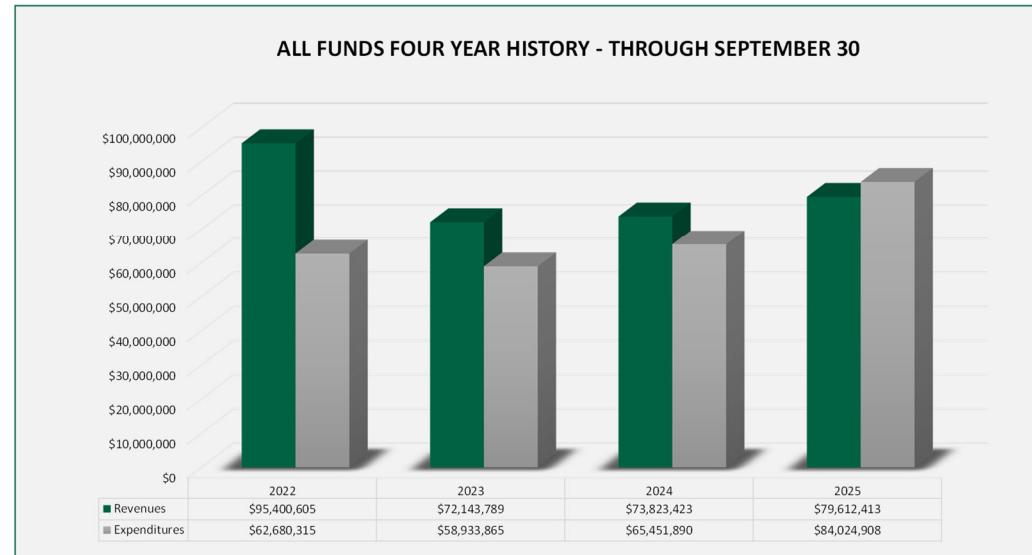
**CITY OF CLEVELAND HEIGHTS**  
**QUARTERLY FINANCIAL STATEMENTS**  
**AS OF SEPTEMBER 30, 2025**  
**REVENUE AND EXPENDITURE HISTORY – ALL FUNDS**

<b>YEAR-TO-DATE REVENUE COMPARISON THROUGH SEPTEMBER 30, 2025</b>					
<b>Revenue Description</b>	<b>2022 Revenue</b>	<b>2023 Revenue</b>	<b>2024 Revenue</b>	<b>2025 Revenue</b>	
Municipal Income Taxes	\$ 25,723,311	\$ 26,872,071	\$ 28,363,261	\$ 29,408,880	
Property Taxes	10,383,874	11,115,731	12,518,813	15,344,670	
Charges For Services	13,327,647	13,623,487	14,714,941	15,263,463	
Intergov't Grant/Contract	23,357,649	3,728,500	1,468,154	4,094,901	
Interest Earnings	548,599	2,847,395	3,888,545	3,312,510	
State Levied Shared Taxes	3,007,313	3,134,049	2,986,941	3,145,185	
Fees, Licenses, Permits	2,359,586	3,516,923	2,786,058	3,141,223	
All Other Revenue	2,767,561	2,581,151	3,183,104	2,390,192	
Special Assessments	2,084,052	2,146,519	2,084,013	1,940,192	
Fines And Forfeitures	1,016,642	1,001,375	1,076,742	1,074,593	
Other Local Taxes	471,982	446,906	414,618	392,820	
Other Financing Sources	10,250,752	1,100,640	338,233	69,041	
Sale Of Assets	101,636	29,040	-	34,742	
<b>All Funds Revenue Total</b>	<b>\$ 95,400,605</b>	<b>\$ 72,143,789</b>	<b>\$ 73,823,423</b>	<b>\$ 79,612,413</b>	

<b>YEAR-TO-DATE EXPENDITURE COMPARISON THROUGH SEPTEMBER 30, 2025</b>					
<b>Expenditure Description</b>	<b>2022 Expenditure</b>	<b>2023 Expenditure</b>	<b>2024 Expenditure</b>	<b>2025 Expenditure</b>	
Personal Services	\$ 34,197,566	\$ 34,767,418	\$ 37,149,562	\$ 42,423,608	
O.T.P.S.	20,061,225	18,339,052	19,152,485	21,291,852	
Capital	7,081,524	5,827,395	9,149,843	20,309,448	
Operating Transfers-Out	1,340,000	-	-	-	
<b>All Funds Expenditures Total</b>	<b>\$ 62,680,315</b>	<b>\$ 58,933,865</b>	<b>\$ 65,451,890</b>	<b>\$ 84,024,908</b>	
<b>Revenue over (under) expenditure</b>	<b>\$ 32,720,290</b>	<b>\$ 13,209,924</b>	<b>\$ 8,371,533</b>	<b>\$ (4,412,495)</b>	

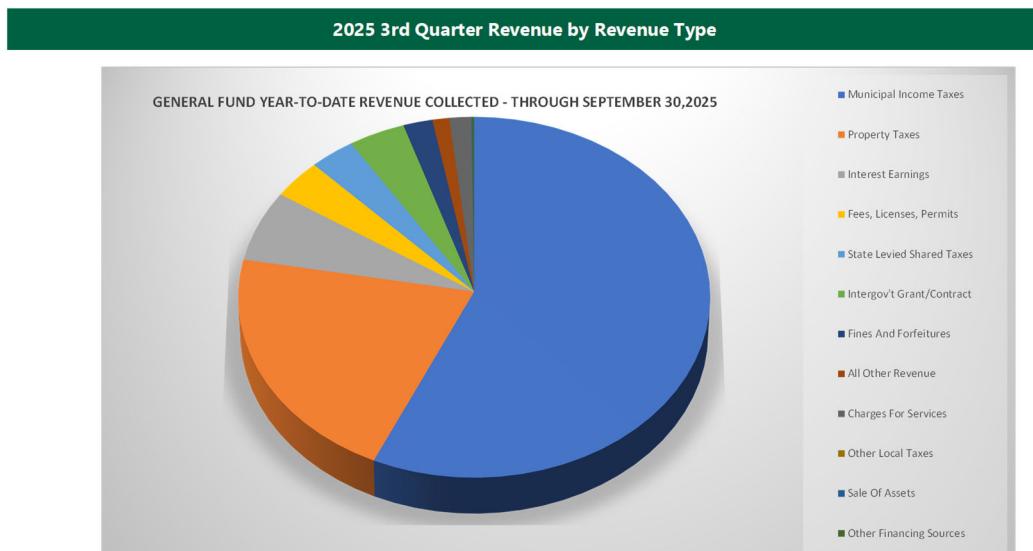
<b>YEAR-TO-DATE COMPARISON THROUGH SEPTEMBER 30, 2025</b>					
<b>All Funds Cash Balance</b>	<b>2022 Amount</b>	<b>2023 Amount</b>	<b>2024 Amount</b>	<b>2025 Amount</b>	
Beginning Fund Cash Balance	\$ 68,916,713	\$ 100,128,535	\$ 109,321,556	\$ 110,693,318	
Year to Date Revenue	95,400,605	72,143,789	73,823,423	79,612,413	
Year to Date Expenditure	62,680,315	58,933,865	65,451,890	84,024,908	
Cash Balance at the end of September	\$ 101,637,003	\$ 113,338,458	\$ 117,693,089	\$ 106,280,823	
Open Encumbrances	5,949,450	17,260,990	16,735,649	12,794,925	
Ending Unencumbered Fund Balance	<b>\$ 95,687,553</b>	<b>\$ 96,077,468</b>	<b>\$ 100,957,440</b>	<b>\$ 93,485,898</b>	

**September 30, 2025 Unencumbered All Funds Balance**



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

Revenue Description	Revenue Comparison - General Fund						
	2025 Amended Revenue Budget	2025 Budget % Collected	YEAR-TO-DATE THROUGH SEPTEMBER 30 2024 Revenue	2024 Revenue	\$ Variance	% Variance	
Municipal Income Taxes	\$ 36,728,000	80.1%	\$ 29,408,880	\$ 28,363,261	\$ 1,045,619	3.7%	
Property Taxes	10,687,450	102.1%	10,912,698	8,253,010	2,659,688	32.2%	
Interest Earnings	3,001,750	110.1%	3,303,898	3,881,476	(577,577)	(14.9%)	
Fees, Licenses, Permits	2,291,620	80.1%	1,834,942	1,491,771	343,171	23.0%	
State Levied Shared Taxes	2,190,900	75.8%	1,660,848	1,517,333	143,515	9.5%	
Intergov't Grant/Contract	1,523,550	136.0%	2,071,882	657,589	1,414,293	215.1%	
Fines And Forfeitures	1,420,000	75.7%	1,074,593	1,076,742	(2,149)	(0.2%)	
All Other Revenue	782,700	78.6%	615,360	567,893	47,467	8.4%	
Charges For Services	718,350	111.6%	801,731	727,835	73,896	10.2%	
Other Local Taxes	5,100	0.1%	6	-	6	0.0%	
Sale Of Assets	5,000	694.8%	34,742	-	34,742	0.0%	
Other Financing Sources	2,790	2,474.6%	69,041	315,347	(246,307)	(78.1%)	
<b>Total Revenue</b>	<b>\$ 59,357,210</b>	<b>87.2%</b>	<b>\$ 51,788,620</b>	<b>\$ 46,852,257</b>	<b>\$ 4,936,362</b>	<b>10.5%</b>	

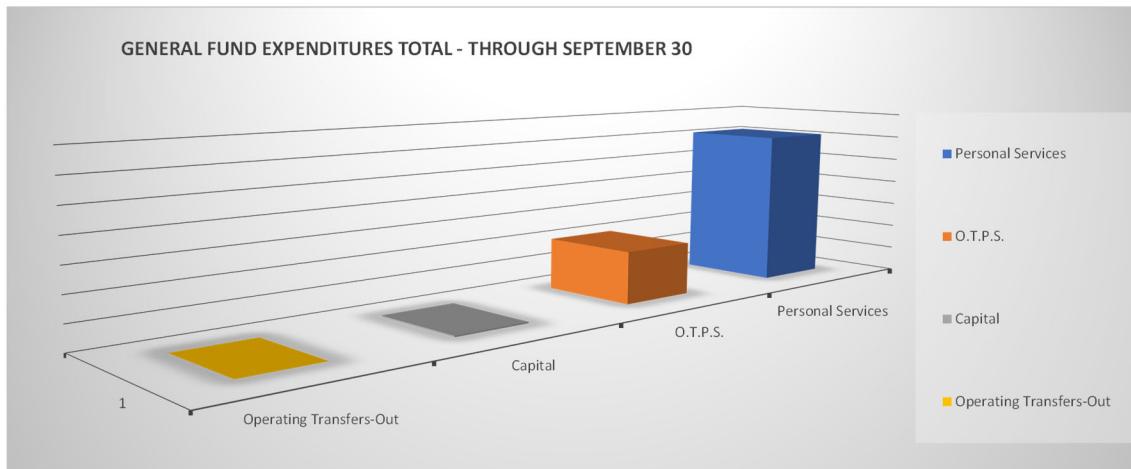


	2025 3rd Quarter Budget Revenue Overview - General Fund		
	2025 Amended Budget	2025 Revenue	2025 Amended Budget % of Budget Remaining
Municipal Income Taxes	\$ 36,728,000	\$ 29,408,880	\$ 7,319,120 19.9%
Property Taxes	10,687,450	10,912,698	(225,248) (2.1%)
Interest Earnings	3,001,750	3,303,898	(302,148) (10.1%)
Fees, Licenses, Permits	2,291,620	1,834,942	456,678 19.9%
State Levied Shared Taxes	2,190,900	1,660,848	530,052 24.2%
Intergov't Grant/Contract	1,523,550	2,071,882	(548,332) (36.0%)
Fines And Forfeitures	1,420,000	1,074,593	345,407 24.3%
All Other Revenue	782,700	615,360	167,340 21.4%
Charges For Services	718,350	801,731	(83,381) (11.6%)
Other Local Taxes	5,100	6	5,094 99.9%
Sale Of Assets	5,000	34,742	(29,742) (594.8%)
Other Financing Sources	2,790	69,041	(66,251) (2,374.6%)
<b>Total Revenue</b>	<b>\$ 59,357,210</b>	<b>\$ 51,788,620</b>	<b>\$ 7,568,590 12.8%</b>

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

<b>Expenditure Comparison - General Fund</b>						
<b>Expenditure Description</b>	<b>2025 Amended</b>	<b>2025 Budget</b>	<b>YEAR-TO-DATE THROUGH SEPTEMBER 30</b>		<b>\$ Variance</b>	<b>% Variance</b>
	<b>Expense Budget</b>	<b>% Used</b>	<b>2025 Expenditure</b>	<b>2024 Expenditure</b>		
Personal Services	\$ 43,493,582	70.5%	\$ 30,656,350	\$ 25,673,897	\$ 4,982,453	19.4%
O.T.P.S.	18,354,405	57.0%	10,467,984	9,668,418	799,566	8.3%
Capital	521,807	50.5%	263,497	43,323	220,174	508.2%
Operating Transfers-Out	316,450	0.0%	-	-	-	0.0%
<b>Total Expenditures</b>	<b>62,686,244</b>	<b>66.0%</b>	<b>41,387,830</b>	<b>35,385,638</b>	<b>6,002,193</b>	<b>17.0%</b>

**2025 3rd Quarter Expenditure by Expenditure Type**



<b>Budget Expenditure Overview - GENERAL FUND</b>						
	<b>2025 Amended</b>	<b>2025</b>	<b>Open PO's as of</b>	<b>2025 Amended Budget</b>	<b>% of Budget</b>	
	<b>Budget</b>	<b>Expenditure</b>	<b>September 30</b>	<b>Remaining</b>		<b>Remaining</b>
Personal Services	\$ 43,493,582	\$ 30,656,350	\$ 3,860	\$ 12,833,372		29.5%
O.T.P.S.	18,354,405	10,467,984	1,892,930	5,993,491		32.7%
Capital	521,807	263,497	67,881	190,429		36.5%
Operating Transfers-Out	316,450	-	-	316,450		100.0%
<b>Total Expenditures</b>	<b>\$ 62,686,244</b>	<b>\$ 41,387,830</b>	<b>\$ 1,964,671</b>	<b>\$ 19,333,742</b>		<b>30.8%</b>

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

<b>YEAR-TO-DATE REVENUE COMPARISON THROUGH SEPTEMBER 30, 2025</b>					
<b>Revenue Description</b>	<b>2022 Revenue</b>	<b>2023 Revenue</b>	<b>2024 Revenue</b>	<b>2025 Revenue</b>	
Municipal Income Taxes	\$ 25,723,311	\$ 26,872,071	\$ 28,363,261	\$ 29,408,880	
Property Taxes	8,062,397	8,228,963	8,253,010	10,912,698	
Interest Earnings	542,076	2,840,134	3,881,476	3,303,898	
Intergov't Grant/Contract	1,468,525	1,168,983	657,589	2,071,882	
Fees, Licenses, Permits	1,401,592	2,526,260	1,491,771	1,834,942	
State Leved Shared Taxes	1,526,588	1,664,948	1,517,333	1,660,848	
Fines And Forfeitures	1,016,642	1,001,375	1,076,742	1,074,593	
Charges For Services	532,123	624,192	727,835	801,731	
All Other Revenue	669,951	592,053	567,893	615,360	
Other Financing Sources	559,089	1,043,603	315,347	69,041	
Sale Of Assets	34,516	25,990	-	34,742	
Other Local Taxes	94	-	-	6	
<b>General Fund Revenue Total</b>	<b>\$ 41,536,904</b>	<b>\$ 46,588,572</b>	<b>\$ 46,852,257</b>	<b>\$ 51,788,620</b>	

<b>YEAR-TO-DATE EXPENDITURE COMPARISON THROUGH SEPTEMBER 30, 2025</b>					
<b>Expenditure Description</b>	<b>2022 Expenditure</b>	<b>2023 Expenditure</b>	<b>2024 Expenditure</b>	<b>2025 Expenditure</b>	
Personal Services	\$ 21,550,966	\$ 22,122,781	\$ 25,673,897	\$ 30,656,350	
O.T.P.S.	8,744,988	10,316,739	9,668,418	10,467,984	
Capital	95,641	86,942	43,323	263,497	
Operating Transfers-Out	1,340,000	-	-	-	
<b>General Fund Expenditures Total</b>	<b>\$ 31,731,595</b>	<b>\$ 32,526,461</b>	<b>\$ 35,385,638</b>	<b>\$ 41,387,830</b>	
<b>Revenue over (under) expenditure</b>	<b>\$ 9,805,308</b>	<b>\$ 14,062,111</b>	<b>\$ 11,466,619</b>	<b>\$ 10,400,789</b>	

<b>YEAR-TO-DATE THROUGH SEPTEMBER 30, 2025</b>					
<b>General Fund Cash Balance</b>	<b>2022 Amount</b>	<b>2023 Amount</b>	<b>2024 Amount</b>	<b>2025 Amount</b>	
Beginning Fund Cash Balance	\$ 10,615,316.74	\$ 25,021,632	\$ 21,538,768	\$ 30,173,986	
Year to Date Revenue	41,536,903.84	46,588,572	46,852,257	51,788,620	
Year to Date Expenditure	31,731,595.38	32,526,461	35,385,638	41,387,830	
Cash Balance at the end of September	\$ 20,420,625.20	\$ 39,083,743	\$ 33,005,387	\$ 40,574,775	
Open Encumbrances	-	1,734,118	1,896,568	1,964,671	
Ending Unencumbered Fund Balance	\$ 20,420,625.20	\$ 37,349,625	\$ 31,108,819	\$ 38,610,104	

**September 30, 2025 Unencumbered General Fund Balance**

