



CLEVELAND HEIGHTS

Financial Statements
As of November 30, 2025



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CLEVELAND HEIGHTS

MEMO

To: Mayor, Jim Petras

From: Rachun Caldwell, Interim Finance Director

Date: January 2, 2026

Subject: November 30, 2025 Financial Statements

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

These 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, November YTD 2025 vs. Prior Year

- November's YTD revenue was \$92,584,882 an increase, of \$3.1M or 3.4% compared to November YTD 2024
- Property Taxes increased by \$3.3M or 26.2%
- Municipal Income Taxes increased by \$1.2M or 3.5%
- Interest Earnings decreased by (\$724K) or (15.7%)
 - Federal Reserve rate cuts (Finance Dept)
- All Other Revenue decreased by (\$870K) or (25.4%)
 - (\$732K) Confiscated Funds (Police Dept)
 - (\$122K) Special Assessment property taxes expiration (Finance Dept)



CLEVELAND HEIGHTS

All Funds Total Expenditures, November YTD 2025 vs. Prior Year

- November's YTD expenditures were \$106,411,100, an increase of \$23.5M or 28.3% compared to November 2024
- Capital increased by \$15.1M or 121.7%
 - \$11.4M American Rescue Plan Act (ARPA) funded projects:
 - \$6.5M Sewer Maintenance (Dept Public Works)
 - \$2.6M Cain Park (Parks & Rec Dept)
 - \$1.2M Denison Park (Parks & Rec Dept)
 - \$639K Parking Garage rehabilitation (Parks & Rec Dept)
 - \$363K New ambulance purchase (Fire Dept)
 - \$320K Cain Park Stamp (Planning Dept)
 - \$2.1M Annual Street Surface (Dept Public Works)
 - \$1.0M Sewer Maintenance (Dept Public Works)
 - \$549K 5 Ford Hybrid Cruiser and related equipment to make operational (Police Dept)
- Personal Services increased by \$6.0M or 12.8%
 - Driven by labor related expenditures:
(Driven by wage and hospitalization increases)
 - \$1.4M Finance (Hospitalization)
 - \$1.3M Police
 - \$1.2M Fire
 - \$867K Public Works
 - \$657K Planning
 - \$546K Parks & Rec
- Other Than Personal Services (O.T.P.S.) increased by \$2.3M or 9.8%
 - \$2.1M American Rescue Plan Act (ARPA) funded projects:
 - \$1.6M ARPA Non-Profit Grants (Planning Dept)
 - \$275K 3rd Party Business Assistance (Planning Dept)
 - \$150K Down Payment Assistance (Planning Dept)
 - \$100K Housing Repair Assistance (Planning Dept)
 - \$464K Top-Of-The Hill TIF Fund, Econ Development (Finance Dept)

All Funds Total Unencumbered Fund Balance, November YTD 2025 vs. Prior Year

- November's YTD unencumbered fund balance was \$72,424,984, a decrease of (\$15.8M) or (17.9%) compared to November 2024 (Amount reflects updates made to incorporate the results of the encumbrance reconciliation.)



CLEVELAND HEIGHTS

General Fund Total Revenue, November YTD 2025 vs. Prior Year

- November's YTD revenue was \$60,027,967, an increase of \$4.2M or 7.5% compared to November 2024
- Property Taxes increased by \$2.7M or 32.2%
- Municipal Income Taxes increased by \$1.2M or 3.5%
- Intergovernmental Grant/Contract increased by \$881K or 71.4%
 - \$366K Homestead Rollback Tax (Finance Dept)
 - \$261K Street Maintenance (Dept Public Works)
 - \$107K BWC Employer Premium Refund (Finance Dept)
 - \$85K State Intergovernmental Revenue, Attorney General (Police Dept)
- Interest Earnings decreased by (\$725K) or (15.7%)
 - Federal Reserve rate cuts (Finance Dept)

2025 General Fund Total Expenditures, November YTD 2025 vs. Prior Year

- November's YTD expenditures were \$51,091,688, an increase of \$10.7M or 26.3% compared to November 2024
- Personal Services increased by \$9.2M or 31.4%
 - Driven by labor related expenditures:
(Driven by wage and hospitalization increases)
 - \$2.7M Fire
 - \$3.5M Police
 - \$949K Finance (Hospitalization)
 - \$685K Planning
 - \$494K Public Works
 - \$444K Parks & Rec
- Other Than Personal Services (O.T.P.S.) increased by \$1.2M or 11.1%
 - \$239K Down Payment Assistance (Planning Dept)
 - \$178K Vehicle Maintenance (Dept Public Works)
 - \$146K Cedar/Lee Special Improvement District (Planning Dept)
 - \$187K Consulting/Contracts (Finance Dept)
 - \$100K General Operations, Grant to support Prentiss Place Transitional Living Facility for Homeless Women with Children (Finance Dept)
 - \$99K Legal Contractual (Law Dept)
 -
- Capital increased by \$227K or 296.0%
 - \$180K Computer Hardware (Court Dept)
 - \$22K Computer Hardware (Police Dept)
 - \$29K Computer Hardware & Software, (IT Dept)



CLEVELAND HEIGHTS

2025 General Fund Total Unencumbered Fund Balance, November YTD 2025 vs. Prior Year

- November's YTD unencumbered fund balance was \$35,217,299, an increase of \$710K or 2.1% 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 NOVEMBER 30, 2025
FUND BALANCE REPORT - ALL FUNDS**

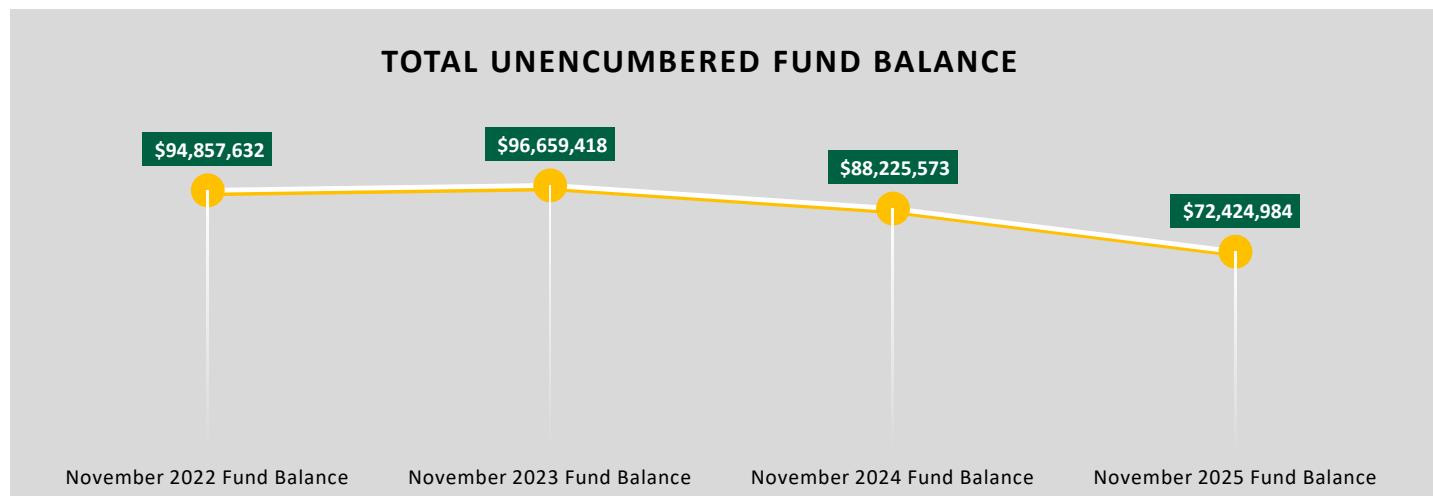
YEAR-TO-DATE FUND BALANCE REPORT - THROUGH NOVEMBER 30

FUND NUMBER	FUND NAME	BEGINNING FUND BALANCE AS OF 1/1/2025	YEAR-TO-DATE THROUGH NOVEMBER 30, 2025			UNENCUMBERED BALANCE AS OF 11/30/2025
			Revenue	Expenditures	Encumbrances	
101	GENERAL	\$30,173,986	\$60,027,967	\$51,091,688	\$3,892,965	\$35,217,299
201	STREET CONSTRUCTION	5,638,487	1,974,186	3,475,529	1,320,980	2,816,165
205	PUBLIC WORKS FACILITY IMPROVEMENT	500,423	0	180,312	81,360	238,751
206	LAW ENFORCEMENT TRUST	526,687	70,236	49,624	74,956	472,343
207	DRUG LAW ENFORCEMENT TRUST	718,707	126,520	186,599	23,959	634,668
208	CDBG RESOURCE	2,661,704	1,141,793	1,927,929	1,186,422	689,145
211	HOME PROGRAM	159,192	114,681	45,400	87,650	140,823
213	POLICE FACILITY IMPROVEMENT	34,332	22,075	20,241	7,115	29,051
214	LOCAL TV PROGRAMMING	1,206,615	290,289	245,438	15,747	1,235,719
215	CAIN PARK	121,542	1,379,593	1,646,084	80,411	(225,360)
216	RECREATION FACILITY IMPROVEMENT	1,768,274	895,573	956,593	713,349	993,906
217	PUBLIC RIGHT OF WAY	181,197	11,125	0	0	192,322
221	INDIGENT DUI TREATMENT	309,776	10,030	0	419	319,387
222	MUNICIPAL COURT COMPUTERIZATION	237,535	43,441	720	24,288	255,969
223	DUI - ENFORCEMENT/EDUCATION	136,242	3,480	0	0	139,722
224	COURT SECURITY GRANT	98,814	38,330	38,330	0	98,814
225	MUNI COURT - SPECIAL PROJECTS	2,260,266	72,582	24,205	2,220	2,306,424
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	687,095	838,148	1,046,091	980,704	(501,552)
228	CDBG-COVID	243,563	78,137	78,137	175,276	68,287
230	STREET LIGHTING	1,513,251	902,279	904,626	2,780	1,508,124
231	TREE FUND	1,736,537	1,037,983	1,129,215	398,810	1,246,494
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	366,453	0	(49,612)
240	FEDERAL MISCELLANEOUS GRANTS	44,294	206,560	83,481	942,040	(774,667)
241	LOCAL FISCAL RECOVERY	25,890,897	0	17,767,386	8,123,511	0
242	ONEOHIO OPIOID SETTLEMENT	109,840	40,857	0	0	150,697
244	NOPEC FUND	5,000	0	103,969	1,500	(100,469)
260	Top-of-the Hill TIF Fund	0	1,740,654	1,723,034	0	17,620
301	G.O. BOND RETIREMENT	595,556	1,919,107	596,599	0	1,918,063
402	FINANCED CAPITAL PROJECTS	9,490,943	163,949	3,308,595	1,612,809	4,733,488
411	ECONOMIC DEVELOPMENT	456,458	0	76,728	75,977	303,753
412	CITY HALL MAINTENANCE AND REPAIR	153,153	26,913	7,790	13,006	159,270
416	REFUSE CAPITAL FUND	1,651,009	123,103	495,532	42,165	1,236,415
601	WATER	1,799,750	16,843	389,920	127,083	1,299,590
602	SEWER	11,290,218	5,268,779	4,983,755	3,635,553	7,939,689
603	PARKING	527,801	248,680	655,018	5,841	115,622
605	REFUSE FUND	1,405,055	3,322,377	3,563,201	390,245	773,985
606	AMBULANCE SERVICES	1,523,925	1,408,481	1,003,074	402,091	1,527,241
701	HOSPITALIZATION	120,802	7,718,921	7,718,921	0	120,802
804	OFFICE ON AGING	23,158	2,622	675	0	25,104
808	YOUTH RECREATION SCHOLARSHIP	111,888	1,685	4,893	0	108,680
850	FLEXIBLE SPENDING ACCOUNT	13,191	152,793	160,927	0	5,056
858	MISCELLANEOUS AGENCY	1,607,520	376,511	354,387	884	1,628,761
FUND TOTALS		\$110,693,318	\$92,584,882	\$106,411,100	\$24,442,116	\$72,424,984

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

UNENCUMBERED FUND BALANCE - ALL FUNDS				
YEAR-TO-DATE THROUGH NOVEMBER 30				
All Funds Cash Balance	2022 Amount	2023 Amount	2024 Amount	2025 Amount
Cash Balance at January 2nd	\$ 68,916,713	\$ 100,128,535	\$ 109,321,556	\$ 110,693,318
Year to Date Revenue	107,240,011	84,923,673	89,576,461	92,584,882
Year to Date Expenditure	74,344,489	74,502,112	82,951,556	106,411,100
Cash Balance at November 30	\$ 101,812,235	\$ 110,550,095	\$ 115,946,461	\$ 96,867,100
Open Encumbrances	6,954,603	13,890,677	27,720,888	24,442,116
Unencumbered Fund Balance on November 30	\$ 94,857,632	\$ 96,659,418	\$ 88,225,573	\$ 72,424,984

2025 4th Quarter Unencumbered Fund Balance for all Funds



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

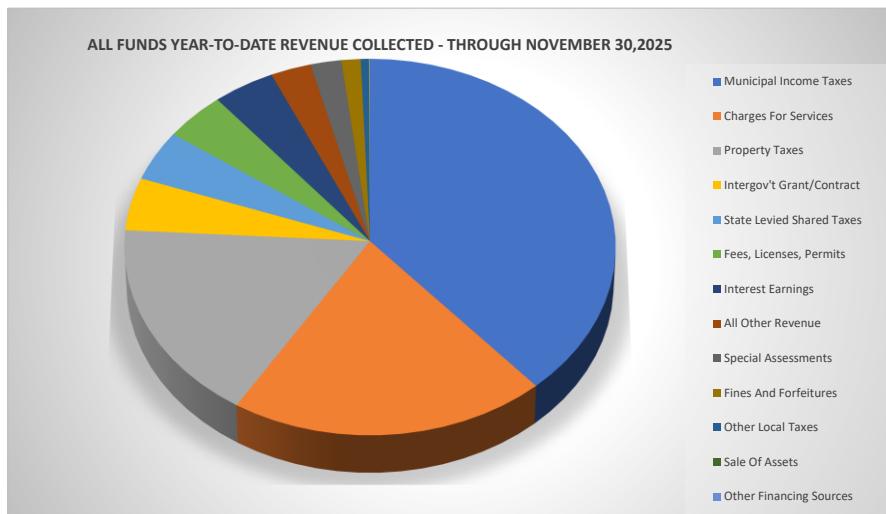
YEAR-TO-DATE FUND BALANCE REPORT - THROUGH NOVEMBER 30

FUND NUMBER	FUND NAME	YEAR-TO-DATE THROUGH NOVEMBER 30			
		2025 UNENCUMBERED FUND BALANCE	2024 UNENCUMBERED FUND BALANCE	\$ DIFFERENCE	% DIFFERENCE
101	GENERAL	\$35,217,299	34,507,347	\$709,952	2.1%
102	BUDGET STABILIZATION ACCOUNT	1,400,000	1,400,000	0	0.0%
201	STREET CONSTRUCTION	2,816,165	4,068,432	(1,252,267)	(30.8%)
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	238,751	475,423	(236,672)	(49.8%)
206	LAW ENFORCEMENT TRUST	472,343	514,343	(42,000)	(8.2%)
207	DRUG LAW ENFORCEMENT TRUST	634,668	722,877	(88,209)	(12.2%)
208	CDBG RESOURCE	689,145	(746,031)	(56,886)	(192.4%)
211	HOME PROGRAM	140,823	135,192	5,631	4.2%
212	FEMA	159,526	159,526	0	0.0%
213	POLICE FACILITY IMPROVEMENT	29,051	22,231	6,820	30.7%
214	LOCAL TV PROGRAMMING	1,235,719	1,108,315	127,404	11.5%
215	CAIN PARK	(225,360)	89,124	136,236	(352.9%)
216	RECREATION FACILITY IMPROVEMENT	993,906	1,533,559	(539,653)	(35.2%)
217	PUBLIC RIGHT OF WAY	192,322	179,597	12,725	7.1%
218	MISCELLANEOUS STATE GRANTS	368	368	0	0.0%
221	INDIGENT DUI TREATMENT	319,387	308,647	10,740	3.5%
222	MUNICIPAL COURT COMPUTERIZATION	255,969	209,753	46,216	22.0%
223	DUI - ENFORCEMENT/EDUCATION	139,722	135,866	3,856	2.8%
224	COURT SECURITY GRANT	98,814	98,814	0	-
225	MUNI COURT - SPECIAL PROJECTS	2,306,424	2,255,750	50,674	2.2%
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	(501,552)	(829,316)	(327,764)	(39.5%)
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	1,508,124	1,594,650	(86,526)	(5.4%)
231	TREE FUND	1,246,494	1,586,829	(340,335)	(21.4%)
232	POLICE PENSION	580,758	196,957	383,801	194.9%
233	FIRE PENSION	702,073	318,272	383,801	120.6%
234	EARNED BENEFITS	(49,612)	218,709	(169,097)	(122.7%)
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	(774,667)	(158,739)	615,928	388.0%
241	LOCAL FISCAL RECOVERY	0	14,635,749	(14,635,749)	(100.0%)
242	ONEOHIO OPIOID SETTLEMENT	150,697	109,840	40,857	37.2%
244	NOPEC FUND	(100,469)	(40,270)	60,199	149.5%
260	Top-of-the Hill TIF Fund	17,620	630,000	(612,381)	(97.2%)
301	G.O. BOND RETIREMENT	1,918,063	595,556	1,322,507	222.1%
402	FINANCED CAPITAL PROJECTS	4,733,488	7,887,727	(3,154,239)	(40.0%)
411	ECONOMIC DEVELOPMENT	303,753	(776,439)	(472,686)	(139.1%)
412	CITY HALL MAINTENANCE AND REPAIR	159,270	149,775	9,495	6.3%
415	SEVERANCE RING ROAD RECONSTRUCTION	35,045	35,045	0	0.0%
416	REFUSE CAPITAL FUND	1,236,415	1,108,756	127,659	11.5%
601	WATER	1,299,590	1,439,542	(139,952)	(9.7%)
602	SEWER	7,939,689	7,620,332	319,357	4.2%
603	PARKING	115,622	378,656	(263,034)	(69.5%)
605	REFUSE FUND	773,985	1,050,618	(276,633)	(26.3%)
606	AMBULANCE SERVICES	1,527,241	1,338,589	188,652	14.1%
701	HOSPITALIZATION	120,802	57,167	63,635	111.3%
703	WORKERS COMPENSATION	204,767	204,767	0	(0.0%)
804	OFFICE ON AGING	25,104	23,233	1,871	8.1%
808	YOUTH RECREATION SCHOLARSHIP	108,680	112,312	(3,632)	(3.2%)
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	5,056	14,392	(9,336)	(64.9%)
857	SALES TAX	350	350	0	(0.0%)
858	MISCELLANEOUS AGENCY	1,628,761	1,545,046	83,715	5.4%
864	NEORSD	278	278	(1)	(0.2%)
FUND TOTALS		\$72,424,984	\$88,225,577	(\$15,800,593)	(17.9%)

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

Revenue Comparison - All Funds						
Revenue Description	2025 Amended Revenue Budget	2025 Budget % Collected	YEAR-TO-DATE THROUGH NOVEMBER 30		\$ Variance	% Variance
Municipal Income Taxes	\$ 36,728,000	97.1%	\$ 35,669,885	\$ 34,450,686	\$ 1,219,200	3.5%
Charges For Services	19,755,552	95.3%	18,830,166	18,240,600	589,566	3.2%
Property Taxes	14,671,450	107.6%	15,793,044	12,518,813	3,274,231	26.2%
Intergov't Grant/Contract	11,397,701	36.9%	4,204,005	4,541,653	(337,648)	(7.4%)
State Levied Shared Taxes	4,105,900	98.3%	4,035,804	3,626,399	409,405	11.3%
Fees, Licenses, Permits	3,738,620	103.8%	3,881,029	3,731,081	149,948	4.0%
Interest Earnings	3,011,250	129.4%	3,896,592	4,620,499	(723,907)	(15.7%)
All Other Revenue	2,723,450	93.7%	2,551,907	3,421,594	(869,687)	(25.4%)
Special Assessments	2,100,000	92.4%	1,940,192	2,084,013	(143,821)	(6.9%)
Fines And Forfeitures	1,420,000	84.9%	1,205,284	1,292,980	(87,696)	(6.8%)
Other Local Taxes	605,100	72.2%	436,644	460,552	(23,908)	(5.2%)
Sale Of Assets	5,000	1,421.2%	71,059	244,854	(173,795)	(71.0%)
Other Financing Sources	2,790	2,482.8%	69,271	342,737	(273,466)	(79.8%)
Total Revenue	\$ 100,264,813	92.3%	\$ 92,584,882	\$ 89,576,461	\$ 3,008,421	3.4%

2025 4th Quarter Revenue by Revenue Type



2025 4th 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	\$ 35,669,885	\$ 1,058,115	2.9%
Charges For Services	19,755,552	18,830,166	925,386	4.7%
Property Taxes	14,671,450	15,793,044	(1,121,594)	(7.6%)
Intergov't Grant/Contract	11,397,701	4,204,005	7,193,696	63.1%
State Levied Shared Taxes	4,105,900	4,035,804	70,096	1.7%
Fees, Licenses, Permits	3,738,620	3,881,029	(142,409)	(3.8%)
Interest Earnings	3,011,250	3,896,592	(885,342)	(29.4%)
All Other Revenue	2,723,450	2,551,907	171,543	6.3%
Special Assessments	2,100,000	1,940,192	159,808	7.6%
Fines And Forfeitures	1,420,000	1,205,284	214,716	15.1%
Other Local Taxes	605,100	436,644	168,456	27.8%
Sale Of Assets	5,000	71,059	(66,059)	(1,321.2%)
Other Financing Sources	2,790	69,271	(66,481)	(2,382.8%)
Total Revenue	\$ 100,264,813	\$ 92,584,882	\$ 7,679,931	7.7%

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

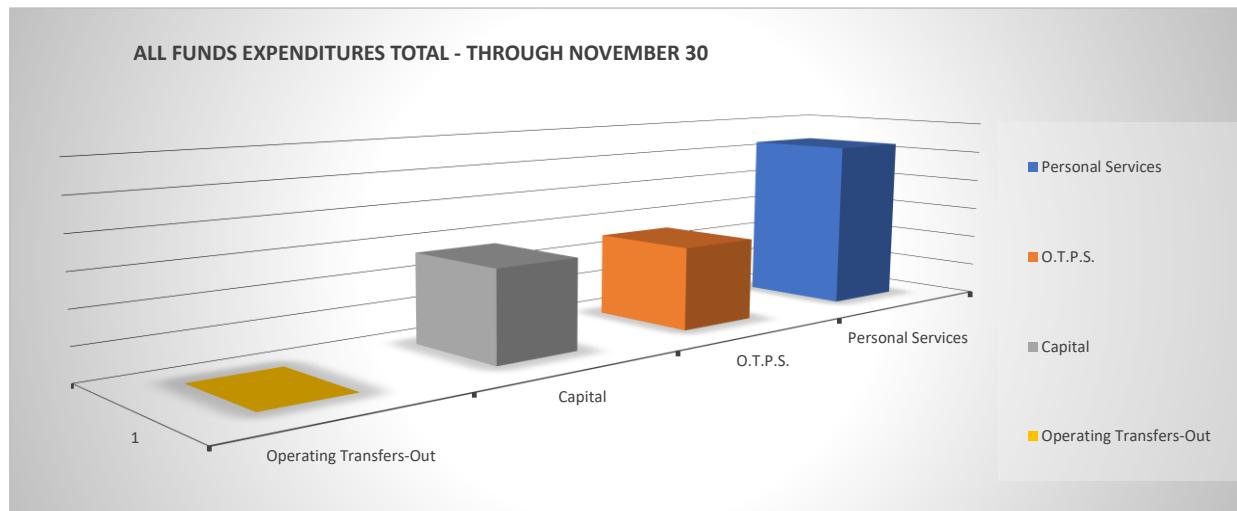
YEAR-TO-DATE FUND BALANCE REPORT - THROUGH NOVEMBER 30

FUND NUMBER	FUND NAME	YEAR-TO-DATE THROUGH NOVEMBER 30			
		2025 Revenue	2024 Revenue	\$ Difference	% Difference
101	GENERAL	\$60,027,967	\$55,821,088	\$4,206,879	7.5%
201	STREET CONSTRUCTION	1,974,186	2,259,563	(285,377)	(12.6%)
206	LAW ENFORCEMENT TRUST	70,236	318,793	(248,557)	(78.0%)
207	DRUG LAW ENFORCEMENT TRUST	126,520	646,160	(519,640)	(80.4%)
208	CDBG RESOURCE	1,141,793	1,177,257	(35,464)	(3.0%)
211	HOME PROGRAM	114,681	11,903	102,778	863.5%
212	FEMA	0	2,526	(2,526)	(100.0%)
213	POLICE FACILITY IMPROVEMENT	22,075	14,803	7,272	49.1%
214	LOCAL TV PROGRAMMING	290,289	316,872	(26,583)	(8.4%)
215	CAIN PARK	1,379,593	1,842,973	(463,380)	(25.1%)
216	RECREATION FACILITY IMPROVEMENT	895,573	675,483	220,091	32.6%
217	PUBLIC RIGHT OF WAY	11,125	7,150	3,975	55.6%
221	INDIGENT DUI TREATMENT	10,030	11,872	(1,842)	(15.5%)
222	MUNICIPAL COURT COMPUTERIZATION	43,441	63,315	(19,874)	(31.4%)
223	DUI - ENFORCEMENT/EDUCATION	3,480	3,324	156	4.7%
224	COURT SECURITY GRANT	38,330	98,814	(60,484)	(61.2%)
225	MUNI COURT - SPECIAL PROJECTS	72,582	76,424	(3,842)	(5.0%)
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	838,148	301,895	536,253	177.6%
228	CDBG-COVID	78,137	0	78,137	0.0%
230	STREET LIGHTING	902,279	968,997	(66,718)	(6.9%)
231	TREE FUND	1,037,983	1,115,056	(77,073)	(6.9%)
232	POLICE PENSION	383,801	289,492	94,309	32.6%
233	FIRE PENSION	383,801	289,492	94,309	32.6%
240	FEDERAL MISCELLANEOUS GRANTS	206,560	51,322	155,238	302.5%
242	ONEOHIO OPIOID SETTLEMENT	40,857	69,000	(28,144)	(40.8%)
244	NOPEC FUND	0	87,655	(87,655)	(100.0%)
260	Top-of-the Hill TIF Fund	1,740,654	1,889,146	(148,493)	(7.9%)
301	G.O. BOND RETIREMENT	1,919,107	1,569,637	349,470	22.3%
402	FINANCED CAPITAL PROJECTS	163,949	0	163,949	0.0%
412	CITY HALL MAINTENANCE AND REPAIR	26,913	26,913	0	0.0%
416	REFUSE CAPITAL FUND	123,103	125,975	(2,872)	(2.3%)
601	WATER	16,843	1,195,590	(1,178,747)	(98.6%)
602	SEWER	5,268,779	5,406,918	(138,139)	(2.6%)
603	PARKING	248,680	231,502	17,179	7.4%
605	REFUSE FUND	3,322,377	3,245,838	76,539	2.4%
606	AMBULANCE SERVICES	1,408,481	1,454,197	(45,716)	(3.1%)
701	HOSPITALIZATION	7,718,921	7,223,161	495,760	6.9%
804	OFFICE ON AGING	2,622	1,343	1,279	95.3%
808	YOUTH RECREATION SCHOLARSHIP	1,685	20,250	(18,565)	(91.7%)
850	FLEXIBLE SPENDING ACCOUNT	152,793	149,643	3,149	2.1%
858	MISCELLANEOUS AGENCY	376,511	515,120	(138,609)	(26.9%)
FUND TOTALS		\$92,584,882	\$89,576,461	\$3,008,421	3.4%

CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF NOVEMBER 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 NOVEMBER 30		2024 Expenditure			
Personal Services	\$ 60,582,901	87.4%	\$ 52,949,389		\$ 46,929,521	\$ 6,019,869	12.8%	
O.T.P.S.	42,820,707	60.5%		25,905,222		23,591,111	2,314,111	9.8%
Capital	46,732,135	59.0%		27,556,488		12,430,925	15,125,564	121.7%
Operating Transfers-Out	333,905	0.0%		-		-	-	0.0%
Total Expenditures	150,469,648	70.7%		106,411,100		82,951,556	23,459,544	28.3%

2025 4th Quarter Expenditure by Expenditure Type



Expenditure Description	Budget Expenditure Overview - All Funds					
	2025 Amended Budget	2025 Expenditure	Open PO's as of November 30, 2025	2025 Amended Budget Remaining	% of Budget Remaining	
Personal Services	\$ 60,582,901	\$ 52,949,389	\$ 4,364	\$ 7,629,148	12.6%	
O.T.P.S.	42,820,707	25,905,222	10,084,681	6,830,804	16.0%	
Capital	46,732,135	27,556,488	14,353,072	4,822,575	10.3%	
Operating Transfers-Out	333,905	-	-	333,905	100.0%	
Total Expenditures	\$ 150,469,648	\$ 106,411,100	\$ 24,442,116	\$ 19,616,432	13.0%	

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

YEAR-TO-DATE FUND BALANCE REPORT - THROUGH NOVEMBER 30

FUND NUMBER	FUND NAME	YEAR-TO-DATE THROUGH NOVEMBER 30			
		2025 Expenditures	2024 Expenditures	\$ Difference	% Difference
101	GENERAL	\$51,091,688	\$40,438,621	\$10,653,068	26.3%
201	STREET CONSTRUCTION	3,475,529	1,290,957	2,184,571	169.2%
205	PUBLIC WORKS FACILITY IMPROVEMENT	180,312	0	180,312	0.0%
206	LAW ENFORCEMENT TRUST	49,624	291,156	(241,532)	(83.0%)
207	DRUG LAW ENFORCEMENT TRUST	186,599	267,318	(80,719)	(30.2%)
208	CDBG RESOURCE	1,927,929	1,818,973	108,956	6.0%
211	HOME PROGRAM	45,400	83,525	(38,125)	(45.6%)
213	POLICE FACILITY IMPROVEMENT	20,241	10,241	10,000	97.6%
214	LOCAL TV PROGRAMMING	245,438	165,887	79,551	48.0%
215	CAIN PARK	1,646,084	1,992,536	(346,452)	(17.4%)
216	RECREATION FACILITY IMPROVEMENT	956,593	605,182	351,410	58.1%
221	INDIGENT DUI TREATMENT	0	4,954	(4,954)	(100.0%)
222	MUNICIPAL COURT COMPUTERIZATION	720	33,919	(33,199)	(97.9%)
224	COURT SECURITY GRANT	38,330	0	38,330	0.0%
225	MUNI COURT - SPECIAL PROJECTS	24,205	25,391	(1,187)	(4.7%)
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	1,046,091	580,506	465,585	80.2%
228	CDBG-COVID	78,137	125,174	(47,037)	(37.6%)
230	STREET LIGHTING	904,626	972,913	(68,287)	(7.0%)
231	TREE FUND	1,129,215	835,333	293,883	35.2%
232	POLICE PENSION	0	246,960	(246,960)	(100.0%)
233	FIRE PENSION	0	283,179	(283,179)	(100.0%)
234	EARNED BENEFITS	366,453	320,102	46,351	14.5%
240	FEDERAL MISCELLANEOUS GRANTS	83,481	179,226	(95,745)	(53.4%)
241	LOCAL FISCAL RECOVERY	17,767,386	8,096,315	9,671,071	119.5%
242	ONEOHIO OPIOID SETTLEMENT	0	0	0	0.0%
244	NOPEC FUND	103,969	245,067	(141,098)	(57.6%)
260	Top-of-the Hill TIF Fund	1,723,034	1,259,146	463,888	36.8%
301	G.O. BOND RETIREMENT	596,599	1,388,661	(792,062)	(57.0%)
402	FINANCED CAPITAL PROJECTS	3,308,595	2,570,732	737,863	28.7%
411	ECONOMIC DEVELOPMENT	76,728	1,013,276	(936,548)	(92.4%)
412	CITY HALL MAINTENANCE AND REPAIR	7,790	16,064	(8,274)	(51.5%)
416	REFUSE CAPITAL FUND	495,532	918,448	(422,916)	(46.0%)
601	WATER	389,920	20,308	369,612	1,820.1%
602	SEWER	4,983,755	3,782,790	1,200,965	31.7%
603	PARKING	655,018	560,325	94,693	16.9%
605	REFUSE FUND	3,563,201	3,203,635	359,565	11.2%
606	AMBULANCE SERVICES	1,003,074	897,948	105,126	11.7%
701	HOSPITALIZATION	7,718,921	7,223,161	495,760	6.9%
804	OFFICE ON AGING	675	1,508	(833)	(55.2%)
808	YOUTH RECREATION SCHOLARSHIP	4,893	420	4,473	1,065.0%
850	FLEXIBLE SPENDING ACCOUNT	160,927	136,466	24,461	17.9%
858	MISCELLANEOUS AGENCY	354,387	1,045,232	(690,845)	(66.1%)
FUND TOTALS		\$106,411,100	\$82,951,556	\$23,459,544	28.3%

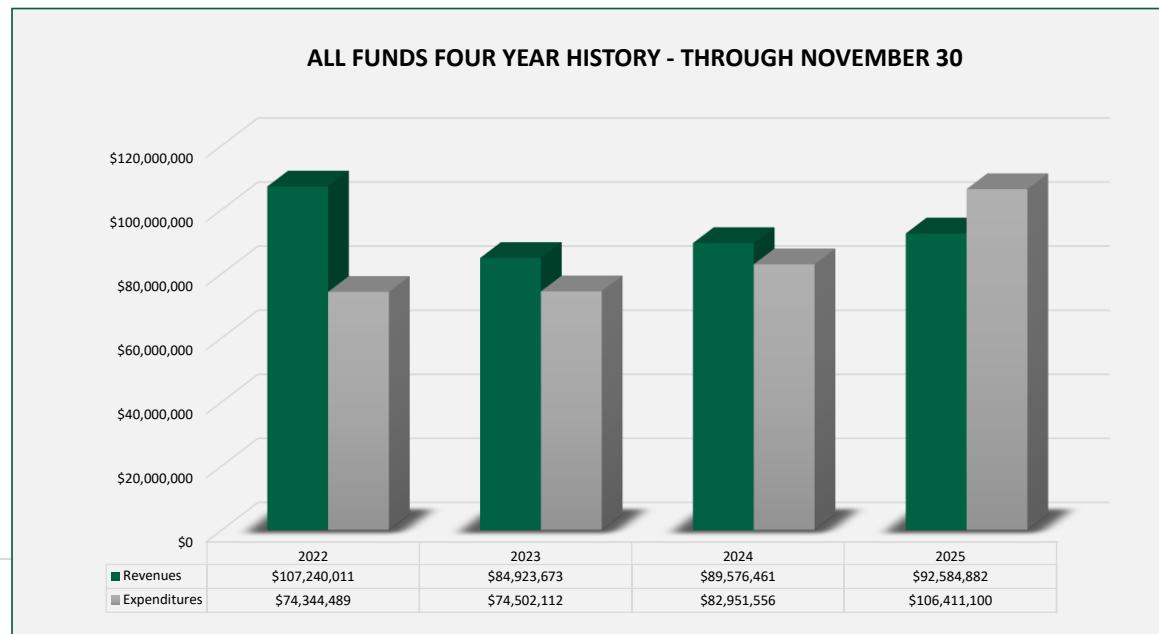
**CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF NOVEMBER 30, 2025
REVENUE AND EXPENDITURE HISTORY – ALL FUNDS**

YEAR-TO-DATE REVENUE COMPARISON THROUGH NOVEMBER 30, 2025					
Revenue Description	2022 Revenue	2023 Revenue	2024 Revenue	2025 Revenue	
Municipal Income Taxes	\$ 32,299,050	\$ 33,076,668	\$ 34,450,686	\$ 35,669,885	
Property Taxes	10,383,874	11,115,731	12,518,813	15,793,044	
Charges For Services	16,198,449	16,129,363	18,240,600	18,830,166	
Intergov't Grant/Contract	23,574,586	5,214,673	4,541,653	4,204,005	
Interest Earnings	938,118	3,686,445	4,620,499	3,896,592	
State Levied Shared Taxes	3,663,513	3,849,372	3,626,399	4,035,804	
Fees, Licenses, Permits	2,928,068	4,074,460	3,731,081	3,881,029	
All Other Revenue	3,015,515	2,796,609	3,421,594	2,551,907	
Special Assessments	2,084,052	2,146,519	2,084,013	1,940,192	
Fines And Forfeitures	1,264,130	1,206,685	1,292,980	1,205,284	
Other Local Taxes	524,827	496,355	460,552	436,644	
Other Financing Sources	10,264,192	1,101,752	342,737	69,271	
Sale Of Assets	101,636	29,040	244,854	71,059	
All Funds Revenue Total	\$ 107,240,011	\$ 84,923,673	\$ 89,576,461	\$ 92,584,882	

YEAR-TO-DATE EXPENDITURE COMPARISON THROUGH NOVEMBER 30, 2025					
Expenditure Description	2022 Expenditure	2023 Expenditure	2024 Expenditure	2025 Expenditure	
Personal Services	\$ 41,326,908	\$ 43,009,623	\$ 46,929,521	\$ 52,949,389	
O.T.P.S.	22,882,430	21,669,478	23,591,111	25,905,222	
Capital	8,795,152	9,823,012	12,430,925	27,556,488	
Operating Transfers-Out	1,340,000	-	-	-	
All Funds Expenditures Total	\$ 74,344,489	\$ 74,502,112	\$ 82,951,556	\$ 106,411,100	
Revenue over (under) expenditure	\$ 32,895,522	\$ 10,421,561	\$ 6,624,905	\$ (13,826,218)	

YEAR-TO-DATE COMPARISON THROUGH NOVEMBER 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	107,240,011	84,923,673	89,576,461	92,584,882	
Year to Date Expenditure	74,344,489	74,502,112	82,951,556	106,411,100	
Cash Balance at the end of November	\$ 101,812,235	\$ 110,550,095	\$ 115,946,461	\$ 96,867,100	
Open Encumbrances	6,954,603	13,890,677	27,720,888	24,442,116	
Ending Unencumbered Fund Balance	\$ 94,857,632	\$ 96,659,418	\$ 88,225,573	\$ 72,424,984	

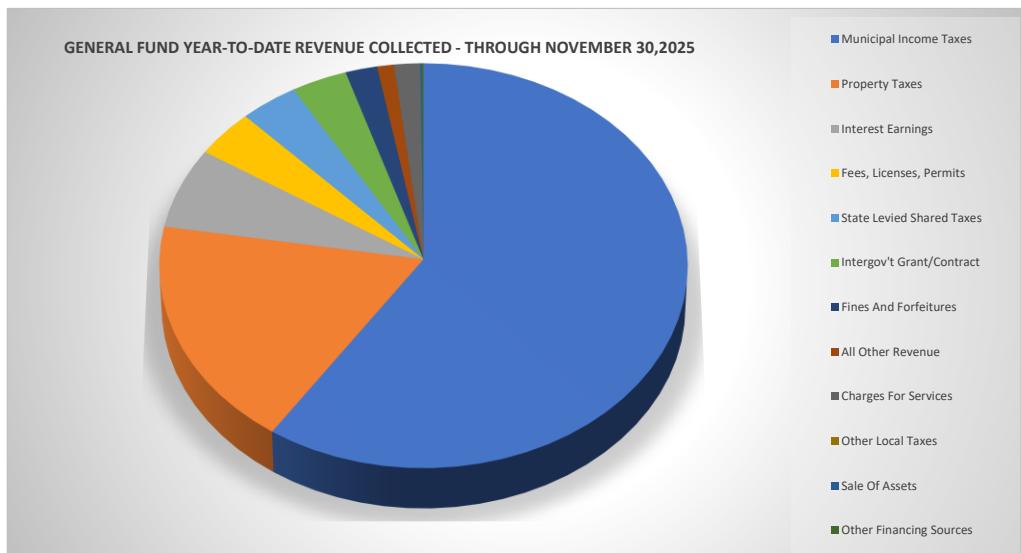
November 30, 2025 Unencumbered All Funds Balance



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

Revenue Comparison - General Fund						
Revenue Description	2025 Amended Revenue Budget	2025 Budget % Collected	YEAR-TO-DATE THROUGH NOVEMBER 30			
			2025 Revenue	2024 Revenue	\$ Variance	% Variance
Municipal Income Taxes	\$ 36,728,000	97.1%	\$ 35,669,885	\$ 34,450,686	\$ 1,219,200	3.5%
Property Taxes	10,687,450	102.1%	10,912,698	8,253,010	2,659,688	32.2%
Interest Earnings	3,001,750	129.5%	3,887,774	4,613,263	(725,489)	(15.7%)
Fees, Licenses, Permits	2,291,620	99.6%	2,282,533	2,102,332	180,201	8.6%
State Levied Shared Taxes	2,190,900	100.8%	2,208,403	1,826,481	381,923	20.9%
Intergov't Grant/Contract	1,523,550	138.7%	2,113,859	1,233,097	880,762	71.4%
Fines And Forfeitures	1,420,000	84.9%	1,205,284	1,292,980	(87,696)	(6.8%)
All Other Revenue	782,700	81.5%	637,700	597,858	39,842	6.7%
Charges For Services	718,350	136.9%	983,487	886,668	96,819	10.9%
Other Local Taxes	5,100	0.1%	6	8	(2)	(29.4%)
Sale Of Assets	5,000	1,141.3%	57,067	244,854	(187,787)	(76.7%)
Other Financing Sources	2,790	2,482.8%	69,271	319,851	(250,580)	(78.3%)
Total Revenue	\$ 59,357,210	101.1%	\$ 60,027,967	\$ 55,821,088	\$ 4,206,879	7.5%

2025 4th Quarter Revenue by Revenue Type



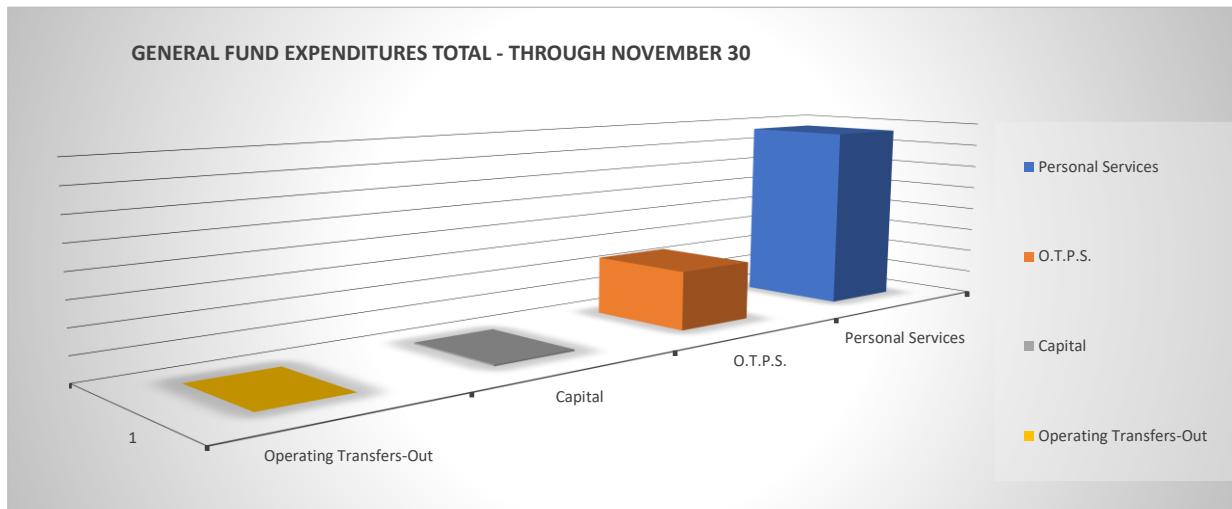
2025 3rd Quarter Budget Revenue Overview - General Fund

	2025 Amended Budget	2025 Revenue	2025	
			Amended Budget Remaining	% of Budget Remaining
Municipal Income Taxes	\$ 36,728,000	\$ 35,669,885	\$ 1,058,115	2.9%
Property Taxes	10,687,450	10,912,698	(225,248)	(2.1%)
Interest Earnings	3,001,750	3,887,774	(886,024)	(29.5%)
Fees, Licenses, Permits	2,291,620	2,282,533	9,087	0.4%
State Levied Shared Taxes	2,190,900	2,208,403	(17,503)	(0.8%)
Intergov't Grant/Contract	1,523,550	2,113,859	(590,309)	(38.7%)
Fines And Forfeitures	1,420,000	1,205,284	214,716	15.1%
All Other Revenue	782,700	637,700	145,000	18.5%
Charges For Services	718,350	983,487	(265,137)	(36.9%)
Other Local Taxes	5,100	6	5,094	99.9%
Sale Of Assets	5,000	57,067	(52,067)	(1,041.3%)
Other Financing Sources	2,790	69,271	(66,481)	(2,382.8%)
Total Revenue	\$ 59,357,210	\$ 60,027,967	\$ (670,757)	(1.1%)

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

Expenditure Description	Expenditure Comparison - General Fund						\$ Variance	% Variance
	2025 Amended Expense Budget	2025 Budget % Used	YEAR-TO-DATE THROUGH NOVEMBER 30		2024 Expenditure			
Personal Services	\$ 43,687,266	88.0%	\$ 38,460,553	\$ 29,263,144	\$ 9,197,408	31.4%		
O.T.P.S.	19,712,399	62.5%	12,327,054	11,098,691	1,228,364	11.1%		
Capital	384,672	79.0%	304,081	76,786	227,295	296.0%		
Operating Transfers-Out	316,450	0.0%	-	-	-	0.0%		
Total Expenditures	64,100,786	79.7%	51,091,688	40,438,621	10,653,068	26.3%		

2025 4th Quarter Expenditure by Expenditure Type



Budget Expenditure Overview - GENERAL FUND						
	2025 Amended Budget	2025 Expenditure	Open PO's as of November 30	2025 Amended Budget Remaining	% of Budget Remaining	
Personal Services	\$ 43,687,266	\$ 38,460,553	\$ 3,334	\$ 5,223,379	12.0%	
O.T.P.S.	19,712,399	12,327,054	3,716,816	3,668,529	18.6%	
Capital	384,672	304,081	172,816	(92,226)	(24.0%)	
Operating Transfers-Out	316,450	-	-	316,450	100.0%	
Total Expenditures	\$ 64,100,786	\$ 51,091,688	\$ 3,892,965	\$ 9,116,133	14.2%	

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

YEAR-TO-DATE REVENUE COMPARISON THROUGH NOVEMBER 30, 2025			
Revenue Description	2023 Revenue	2024 Revenue	2025 Revenue
Municipal Income Taxes	\$ 33,076,668	\$ 34,450,686	\$ 35,669,885
Property Taxes	8,228,963	8,253,010	10,912,698
Interest Earnings	3,678,786	4,613,263	3,887,774
Intergov't Grant/Contract	1,303,524	1,233,097	2,113,859
Fees, Licenses, Permits	2,890,511	2,102,332	2,282,533
State Levied Shared Taxes	2,020,870	1,826,481	2,208,403
Fines And Forfeitures	1,206,685	1,292,980	1,205,284
Charges For Services	720,711	886,668	983,487
All Other Revenue	614,549	597,858	637,700
Other Financing Sources	1,043,715	319,851	69,271
Sale Of Assets	25,990	244,854	57,067
Other Local Taxes	-	8	6
General Fund Revenue Total	\$ 54,810,972	\$ 55,821,088	\$ 60,027,967

YEAR-TO-DATE EXPENDITURE COMPARISON THROUGH NOVEMBER 30, 2025			
Expenditure Description	2023 Expenditure	2024 Expenditure	2025 Expenditure
Personal Services	\$ 27,480,287	\$ 29,263,144	\$ 38,460,553
O.T.P.S.	11,520,919	11,098,691	12,327,054
Capital	89,538	76,786	304,081
Operating Transfers-Out	-	-	-
General Fund Expenditures Total	\$ 39,090,744	\$ 40,438,621	\$ 51,091,688
Revenue over (under) expenditure	\$ 15,720,228	\$ 15,382,467	\$ 8,936,278

YEAR-TO-DATE THROUGH NOVEMBER 30, 2025			
General Fund Cash Balance	2023 Amount	2024 Amount	2025 Amount
Beginning Fund Cash Balance	\$ 25,021,632	\$ 21,538,768	\$ 30,173,986
Year to Date Revenue	54,810,972	55,821,088	60,027,967
Year to Date Expenditure	39,090,744	40,438,621	51,091,688
Cash Balance at the end of November	\$ 40,741,860	\$ 36,921,235	\$ 39,110,264
Open Encumbrances	1,771,450	2,413,888	3,892,965
Ending Unencumbered Fund Balance	\$ 38,970,410	\$ 34,507,347	\$ 35,217,299

November 30, 2025 Unencumbered General Fund Balance

