



CLEVELAND HEIGHTS

**Semi-Annual
Financial Statements
As of June 30, 2024**



CLEVELAND HEIGHTS

MEMO

To: Mayor Kahil Seren
From: Tara Schuster, Acting Finance Director
Date: August 26, 2024
Subject: Semi-Annual 2024 Financial Statements

The Finance Department would like to present the Semi-Annual Financial Statements for the period ending June 30, 2024.

The semi-annual financial statements provide additional financial data on the City of Cleveland Heights. These statements provide insight on the City's financial position by comparing revenues, expenditures, fund balances in the current year to the previous years. There also is a spreadsheet that shows the status of the ARPA projects. Lastly, the 2025 Budget Process has begun, included is the 2025 Budget Calendar detailing the budget process.

Here are some of the highlights on the City's Financial Statements through June 30, 2024:

ARPA Fund

- Through June 30, 2024 the City has spent and reported over \$7.6 million of ARPA expenditures

Total Unencumbered Fund Balance – 1st Half of 2024

- Through June 30, 2024 total unencumbered fund balance is \$100,466,779 which is an increase of \$6,154,101, more than 6.53% compared to June 30, 2023

Total Revenue – 1st Half of 2024

- Through June 30, 2024 revenues were \$47,538,746, which is an increase of \$1,006,644, or 2% from the 1st half of 2023
- Income tax, property tax, and interest revenue collections for the 1st half of 2024 increased compared to the 1st half of 2023
- Fees, License, Permits and Other Financing Revenue showed a significant decrease due to the Cedar Lee Meadowbrook Development Project in the 1st half of 2023



CLEVELAND HEIGHTS

Total Expenditures – 1st Half of 2024

- The 1st half of 2024 expenditures were \$43,747,048, which is an increase of over \$6.2 million, 16.66%, compared to the 1st half of 2023
- The 1st half of 2024 largest expenditure increases include Capital Project and Personal Services

General Fund – 1st Half of 2024

- General Fund total revenues were \$31.2 million, a decrease of \$599,855, or less than 2%, from 2023 1st half
- General Fund revenue shows a decrease due to Fees, Licenses, Permits and Other Financing Sources collected for Cedar Lee Meadowbrook Development project in the 1st Half of 2023
- 1st Half of 2024 General Fund expenditures were \$23.8 million, an increase of \$1,847,168, or 8.4% from the 1st half of 2023
- General fund has an unencumbered fund balance of just over \$27.0 million as of June 30, 2024, a decrease of \$6.0 million or 18.31% from the first half of 2023

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
2024 SEMI-ANNUAL FINANCIAL STATEMENTS
AS OF JUNE 30, 2024
LOCAL FISCAL RECOVERY FUND (ARPA FUND)

ARPA Revenue Received	
ARPA Funding	\$ 19,408,531.00
ARPA Funding	19,408,531.00
Total ARPA Funding Received	\$ 38,817,062.00

Approved Projects - 2021 - 2023 Council Approved	Approved Budget	LIFE-TO-DATE THROUGH JUNE 30TH		Remaining Allocations
		Expenditure	Encumbrances	
Sewer Consent Decree	\$ 18,000,000.00	\$ 4,882,120.37	\$ 1,260,794.66	\$ 11,857,084.97
Fire Fighter / Paramedic Premium Pay	415,832.01	415,832.01		-
GuideHouse	250,000.00	221,637.43	28,362.57	-
Surveillance Camera Equipment	400,000.00	153,335.82	246,664.18	-
Purchase 4 New Police Cruisers	200,000.00	200,000.00	-	-
Purchase New Ambulance	362,505.00	-	362,505.00	-
Purchase New Ambulance	379,713.00	-	379,713.00	-
Ice Rink Rebuilt	1,800,000.00	1,703,200.00	29,546.00	67,254.00
Cain Park Village Stamp Project	1,500,000.00	-	-	1,500,000.00
ARPA City Capital Projects - Council Approved EOY 2023				
Coventry Parking	500,000.00	-	-	500,000.00
Lennox Parking	500,000.00	-	-	500,000.00
Shipping Container - Pilot Program	500,000.00	-	-	500,000.00
Parks Imp - Cain Park, Denison Park, & Forest Hill	3,288,875.00	-	-	3,288,875.00
Compton Road	251,125.00	-	-	251,125.00
Parks Vehicle Enhancement	100,000.00	-	-	100,000.00
Safety Lighting/Police Blue Light	750,000.00	-	-	750,000.00
Police Locker Rooms (2024 REMOVED)	-	-	-	-
Police Equipment	57,000.00	-	49,998.38	7,001.62
Upfitting 4 Police Vehicles	40,000.00	-	-	40,000.00
2024 ARPA Capital Programs - Council Approved EOY 2023				
Lead Safe Programming	1,000,000.00	-	-	1,000,000.00
Down Payment Assistance	750,000.00	-	-	750,000.00
Exterior Repair Residential	2,500,000.00	-	-	2,500,000.00
Community Investment	1,400,000.00	-	-	1,400,000.00
Tiny Home Pilot Program	178,000.00	-	-	178,000.00
2024 Non-Profit Grants - Council Approved EOY2023				
Cleveland Heights Improvement Corp	300,000.00	-	-	300,000.00
Future Homes & Revitalization Program	510,000.00	-	-	510,000.00
Good Neighbor Project: Home Rehab	200,000.00	-	-	200,000.00
Caledonia Homes Infill	300,000.00	-	-	300,000.00
Benjamin Rose Institute on Aging	200,000.00	-	-	200,000.00
Pride Among Daughters and Sisters	11,400.00	-	-	11,400.00
Heights Libraries	300,000.00	-	-	300,000.00
Start Right Hunger	60,000.00	-	-	60,000.00
Cleveland Chessed Center	50,000.00	-	-	50,000.00
Journey Center for Healing - Victim Advocacy	306,190.00	-	-	306,190.00
Bellefaire - Police Training	25,000.00	-	-	25,000.00
Lake Erie Ink	104,900.00	-	-	104,900.00
Kulture Kids	15,000.00	-	-	15,000.00
Building Heights	244,259.00	61,064.75	183,194.25	-
Reaching Heights, Inc.	75,000.00	-	-	75,000.00
Family Connections	77,000.00	-	-	77,000.00
ARTFUL	71,000.00	-	-	71,000.00
Heights Arts	250,000.00	-	-	250,000.00
Coventry Village SID	313,560.00	-	-	313,560.00
Total Approved Projects	\$ 38,536,359.01	\$ 7,637,190.38	\$ 2,540,778.04	\$ 28,358,390.59

CITY OF CLEVELAND HEIGHTS
2024 SEMI-ANNUAL FINANCIAL STATEMENTS
AS OF JUNE 30, 2024
FUND BALANCE REPORT – ALL FUNDS

FUND NUMBER	FUND NAME	BEGINNING FUND BALANCE AS OF 1/1/2024	YEAR-TO-DATE THROUGH JUNE 30, 2024			UNENCUMBERED BALANCE AS OF 6/30/2024
			Revenue	Expenditures	Encumbrances	
101	GENERAL	\$21,538,768	31,326,540.80	23,816,383.05	2,037,303.03	\$27,011,622.32
102	BUDGET STABILIZATION ACCOUNT	\$1,400,000	0.00	0.00		\$1,400,000.00
201	STREET CONSTRUCTION	\$4,760,624	1,127,731.47	421,210.57	803,694.41	\$4,663,450.34
202	FOUNDATION GRANTS	\$93,816	0.00	0.00		\$93,815.91
203	FIRST SUBURBS CONSORTIUM	\$2,501	0.00	0.00		\$2,501.21
204	COMMUNICATION SYSTEMS OPERATION	\$0	0.00	0.00		\$0.43
205	PUBLIC WORKS FACILITY IMPROVEMENT	\$500,423	0.00	0.00		\$500,423.17
206	LAW ENFORCEMENT TRUST	\$506,614	274,719.30	205,447.71	59,675.04	\$516,210.89
207	DRUG LAW ENFORCEMENT TRUST	\$344,035	527,620.30	141,390.52	0.00	\$730,264.97
208	CDBG RESOURCE	\$948,404	89,228.70	792,476.47	431,374.99	(\$186,218.67)
210	EPA BROWNFIELD GRANT	\$0	0.00	0.00		\$0.00
211	HOME PROGRAM	\$230,814	11,371.00	500.00	66,650.00	\$175,035.47
212	FEMA	\$157,000	2,526.36	0.00		\$159,526.25
213	POLICE FACILITY IMPROVEMENT	\$28,921	6,000.00	4,881.13	3,250.32	\$26,789.74
214	LOCAL TV PROGRAMMING	\$1,054,299	199,489.34	107,011.66	30,552.53	\$1,116,224.57
215	CAIN PARK	\$277,142	574,218.86	728,181.61	202,664.85	(\$79,485.93)
216	RECREATION FACILITY IMPROVEMENT	\$1,707,239	367,914.98	254,451.87	577,550.11	\$1,243,151.66
217	PUBLIC RIGHT OF WAY	\$172,447	1,750.00	0.00		\$174,196.74
218	MISCELLANEOUS STATE GRANTS	\$368	0.00	0.00		\$368.00
221	INDIGENT DUI TREATMENT	\$302,147	7,182.75	3,497.50	474.50	\$305,357.59
222	MUNICIPAL COURT COMPUTERIZATION	\$204,485	25,119.00	33,919.00	24,127.94	\$171,557.14
223	DUI - ENFORCEMENT/EDUCATION	\$132,542	2,430.00	0.00		\$134,972.00
225	MUNI COURT - SPECIAL PROJECTS	\$2,204,967	42,022.12	15,840.71	110.00	\$2,231,038.67
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	\$210,634	24,730.00	285,390.00	178,864.00	(\$228,890.10)
227	NEIGHBORHOOD STABILIZATION PRGM	\$123,584	0.00	0.00		\$123,583.81
228	CDBG-COVID	\$40,566	0.00	9,850.00		\$30,715.77
230	STREET LIGHTING	\$1,601,345	534,987.07	534,220.25	2,780.25	\$1,599,332.02
231	TREE FUND	\$1,528,430	612,928.09	448,815.48	209,944.44	\$1,482,597.69
232	POLICE PENSION	\$154,425	157,677.63	246,959.89		\$65,142.82
233	FIRE PENSION	\$311,959	157,677.63	283,178.58		\$186,457.72
234	EARNED BENEFITS	\$538,811	0.00	250,000.00		\$288,810.98
237	FIRST SUBURBS DEVELOPMENT COUNCIL	\$57,754	0.00	0.00		\$57,753.82
238	CORONAVIRUS RELIEF FUND	\$48	0.00	0.00		\$48.00
239	REFUSE GRANT FUND	\$27,260	0.00	0.00		\$27,259.78
240	FEDERAL MISCELLANEOUS GRANTS	\$15,940	9,984.02	76,949.36	136,437.97	(\$187,463.28)
241	LOCAL FISCAL RECOVERY	\$34,313,565	0.00	3,133,693.77	2,540,778.04	\$28,639,093.58
242	ONEOHIO OPIOID SETTLEMENT	\$40,840	2,742.27	0.00		\$43,582.10
244	NOPEC FUND	\$160,912	3,500.00	113,527.00	89,969.78	(\$39,084.78)
260	Top-of-the Hill TIF Fund	\$0	968,535.73	968,535.73		\$0.00
261	Cedar Lee & Meadowbrook TIF Fund	\$0	0.00	0.00		\$0.00
301	G.O. BOND RETIREMENT	\$463,720	849,478.12	181,838.36		\$1,131,359.45
402	FINANCED CAPITAL PROJECTS	\$12,438,825	0.00	1,184,815.96	2,197,013.66	\$9,056,995.63
411	ECONOMIC DEVELOPMENT	\$373,126	0.00	65.00	123,379.24	\$249,682.06
412	CITY HALL MAINTENANCE AND REPAIR	\$142,858	14,679.78	8,397.65	5,365.98	\$143,774.00
415	SEVERANCE RING ROAD RECONSTRUCTION	\$35,045	0.00	0.00		\$35,045.37
416	REFUSE CAPITAL FUND	\$2,438,069	63,995.22	377,567.95	582,728.62	\$1,541,767.72
601	WATER	\$1,740,198	8,555.59	10,178.84		\$1,738,574.78
602	SEWER	\$10,542,905	2,680,100.35	1,822,106.20	2,049,476.77	\$9,351,422.28
603	PARKING	\$720,489	146,900.18	286,692.87	32,704.96	\$547,991.75
605	REFUSE FUND	\$1,220,406	1,657,606.13	1,754,435.45	205,057.93	\$918,151.22
606	AMBULANCE SERVICES	\$1,078,458	803,756.11	515,999.46	103,686.89	\$1,262,527.48
701	HOSPITALIZATION	\$57,167	3,793,834.63	3,793,834.63		\$57,166.65
703	WORKERS COMPENSATION	\$204,767	0.00	0.00		\$204,766.68
804	OFFICE ON AGING	\$23,398	564.20	950.05		\$23,012.55
808	YOUTH RECREATION SCHOLARSHIP	\$92,482	250.00	0.00		\$92,731.73
809	POLICE MEMORIAL TRUST FUND	\$11,808	0.00	0.00		\$11,808.04
810	YOUTH ADVISORY COMMISSION	\$71	0.00	0.00		\$71.20
811	JUVENILE DIVERSION PROGRAM	\$9,390	0.00	0.00		\$9,389.85
850	FLEXIBLE SPENDING ACCOUNT	\$1,215	81,001.19	89,572.74		(\$7,356.50)
857	SALES TAX	\$350	0.00	0.00		\$349.99
858	MISCELLANEOUS AGENCY	\$2,082,042	379,397.34	844,279.75	0.00	\$1,617,159.12
864	NEORSD	\$278	0.00	0.00		\$277.50
FUND TOTALS		\$109,370,696	\$47,538,746	\$43,747,047	\$12,695,616	\$100,466,778.95

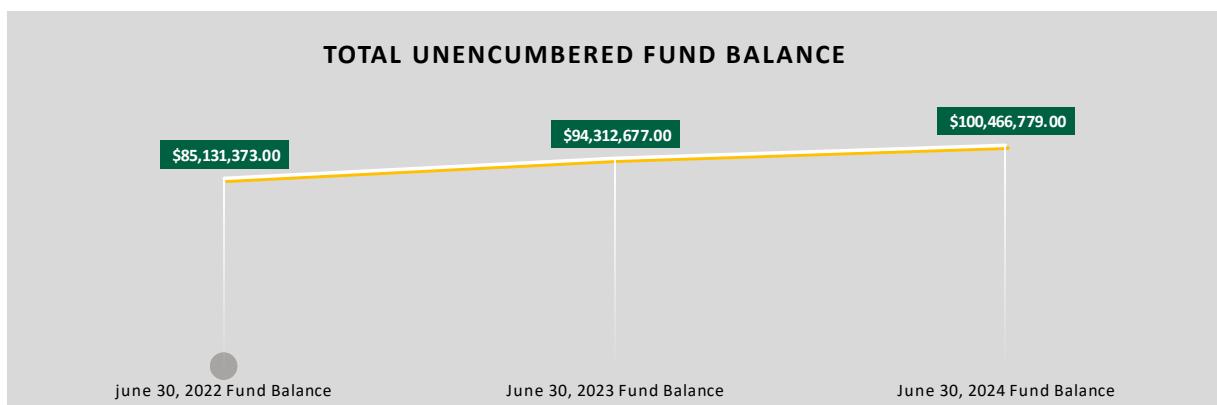
**CITY OF CLEVELAND HEIGHTS
2024 SEMI-ANNUAL FINANCIAL STATEMENTS
AS OF JUNE 30, 2024
UNENCUMBERED FUND BALANCE – ALL FUNDS**

UNENCUMBERED FUND BALANCE - ALL FUNDS				
YEAR-TO-DATE THROUGH JUNE 30TH				
All Funds Cash Balance	2022 Amount	2023 Amount	2023 Amount	
Cash Balance at January 1st	\$ 68,916,713.00	\$ 100,177,674.00	\$ 109,370,696.00	
Year to Date Revenue	65,387,702.00	46,532,102.00	47,538,746.00	
Year to Date Expenditure	41,950,502.00	37,500,229.00	43,747,047.00	
Cash Balance at June 30th	\$ 92,353,913.00	\$ 109,209,547.00	\$ 113,162,395.00	
Open Encumbrances	7,222,540.00	14,896,870.00	12,695,616.00	
Unencumbered Fund Balance ON December 31st	\$ 85,131,373.00	\$ 94,312,677.00	\$ 100,466,779.00	

2024 Semi-Annual Unencumbered Fund Balance Comparison

- Through June 30, 2024, the revenues are outpacing the expenses which is a good indicator that the City is operating efficiently
- Through June 30, 2024, the revenue is up a little over 2% compared to June 30, 2023.
- Through June 30, 2024, the expenditures increased over 16% compared to June 30, 2023.

2024 Semi-Annual Unencumbered Fund Balance for all Funds



CITY OF CLEVELAND HEIGHTS
2024 SEMI-ANNUAL FINANCIAL STATEMENTS
AS OF JUNE 30, 2024
UNENCUMBERED FUND BALANCE – ALL FUNDS

FUND NUMBER	FUND NAME	YEAR-TO-DATE THROUGH JUNE 30TH			
		2024 UNENCUMBERED FUND BALANCE	2023 UNENCUMBERED FUND BALANCE	\$ DIFFERENCE	% DIFFERENCE
101	GENERAL	\$ 27,011,622.32	\$ 33,067,102.85	\$ (6,055,480.53)	-18.31%
102	BUDGET STABILIZATION ACCOUNT	1,400,000.00	400,000.00	1,000,000.00	250.00%
201	STREET CONSTRUCTION	4,663,450.34	1,994,503.24	2,668,947.10	133.82%
202	FOUNDATION GRANTS	93,815.91	93,578.85	237.06	0.25%
203	FIRST SUBURBS CONSORTIUM	2,501.21	2,501.00	0.21	0.01%
204	COMMUNICATION SYSTEMS OPERATION	0.43	0.43	-	0.00%
205	PUBLIC WORKS FACILITY IMPROVEMENT	500,423.17	423.00	500,000.17	118,203.35%
206	LAW ENFORCEMENT TRUST	516,210.89	423,937.56	92,273.33	21.77%
207	DRUG LAW ENFORCEMENT TRUST	730,264.97	336,848.27	393,416.70	116.79%
208	CDBG RESOURCE	(186,218.67)	(590,013.38)	403,794.71	-68.44%
211	HOME PROGRAM	175,035.47	133,259.22	41,776.25	31.35%
212	FEMA	159,526.25	185,583.41	(26,057.16)	-14.04%
213	POLICE FACILITY IMPROVEMENT	26,789.74	21,316.58	5,473.16	25.68%
214	LOCAL TV PROGRAMMING	1,116,224.57	955,787.86	160,436.71	16.79%
215	CAIN PARK	(79,485.93)	(449,135.30)	369,649.37	-82.30%
216	RECREATION FACILITY IMPROVEMENT	1,243,151.66	817,093.95	426,057.71	52.14%
217	PUBLIC RIGHT OF WAY	174,196.74	167,331.74	6,865.00	4.10%
218	MISCELLANEOUS STATE GRANTS	368.00	368.00	-	0.00%
221	INDIGENT DUI TREATMENT	305,357.59	298,525.11	6,832.48	2.29%
222	MUNICIPAL COURT COMPUTERIZATION	171,557.14	167,164.41	4,392.73	2.63%
223	DUI - ENFORCEMENT/EDUCATION	134,972.00	131,306.00	3,666.00	2.79%
225	MUNI COURT - SPECIAL PROJECTS	2,231,038.67	2,234,238.49	(3,199.82)	-0.14%
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	(228,890.10)	(16,748.60)	(212,141.50)	1266.62%
227	NEIGHBORHOOD STABILIZATION PRGM	123,583.81	123,583.81	-	0.00%
228	CDBG-COVID	30,715.77	(282,455.83)	313,171.60	-110.87%
230	STREET LIGHTING	1,599,332.02	1,685,240.86	(85,908.84)	-5.10%
231	TREE FUND	1,482,597.69	1,327,622.56	154,975.13	11.67%
232	POLICE PENSION	65,142.82	(450,042.69)	515,185.51	-114.47%
233	FIRE PENSION	186,457.72	(456,667.58)	643,125.30	-140.83%
234	EARNED BENEFITS	288,810.98	271,640.12	17,170.86	6.32%
237	FIRST SUBURBS DEVELOPMENT COUNCIL	57,753.82	57,753.82	-	0.00%
238	CORONAVIRUS RELIEF FUND	48.00	0.00	48.00	100.00%
239	REFUSE GRANT FUND	27,259.78	4,010.18	23,249.60	579.76%
240	FEDERAL MISCELLANEOUS GRANTS	(187,463.28)	3,464.58	(190,927.86)	-5510.85%
241	LOCAL FISCAL RECOVERY	28,639,093.58	31,769,244.15	(3,130,150.57)	-9.85%
242	ONEOHIO OPIOID SETTLEMENT	43,582.10	30,921.21	12,660.89	40.95%
244	NOPEC FUND	(39,084.78)	(20,630.00)	(18,454.78)	0.00%
260	Top-of-the Hill TIF Fund	-	-	-	0.00%
261	Cedar Lee & Meadowbrook TIF Fund	-	-	-	0.00%
301	G.O. BOND RETIREMENT	1,131,359.45	726,884.72	404,474.73	55.64%
402	FINANCED CAPITAL PROJECTS	9,056,995.63	5,080,735.39	3,976,260.24	78.26%
411	ECONOMIC DEVELOPMENT	249,682.06	263,114.58	(13,432.52)	-5.11%
412	CITY HALL MAINTENANCE AND REPAIR	143,774.00	136,086.96	7,687.04	5.65%
415	SEVERANCE RING ROAD RECONSTRUCTION	35,045.37	35,045.37	-	0.00%
416	REFUSE CAPITAL FUND	1,541,767.72	192,896.33	1,348,871.39	699.27%
601	WATER	1,738,574.78	914,438.11	824,136.67	90.12%
602	SEWER	9,351,422.28	8,280,641.40	1,070,780.88	12.93%
603	PARKING	547,991.75	362,907.29	185,084.46	51.00%
605	REFUSE FUND	918,519.22	370,176.14	548,343.08	148.13%
606	AMBULANCE SERVICES	1,262,527.48	1,091,624.85	170,902.63	15.66%
701	HOSPITALIZATION	57,166.65	57,166.65	0.00	0.00%
703	WORKERS COMPENSATION	204,766.68	204,766.68	-	0.00%
804	OFFICE ON AGING	23,012.55	23,210.36	(197.81)	-0.85%
808	YOUTH RECREATION SCHOLARSHIP	92,731.73	75,355.73	17,376.00	23.06%
809	POLICE MEMORIAL TRUST FUND	11,808.04	11,808.04	-	0.00%
810	YOUTH ADVISORY COMMISSION	71.20	71.20	-	0.00%
811	JUVENILE DIVERSION PROGRAM	9,389.85	9,904.52	(514.67)	-5.20%
850	FLEXIBLE SPENDING ACCOUNT	(7,356.50)	(12,621.17)	5,264.67	100.00%
857	SALES TAX	349.99	350.00	(0.01)	0.00%
858	MISCELLANEOUS AGENCY	1,617,159.12	2,049,178.45	(432,019.33)	-21.08%
864	NEORSD	277.50	278.00	(0.50)	-0.18%
	FUND TOTALS	\$ 100,466,778.95	\$ 94,312,677.48	\$ 6,154,101.47	6.53%

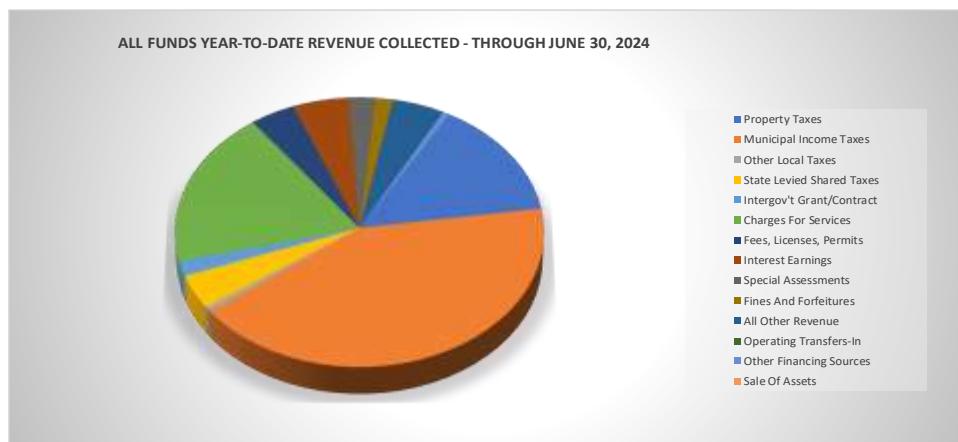
CITY OF CLEVELAND HEIGHTS
2024 SEMI-ANNUAL FINANCIAL STATEMENTS
AS OF JUNE 30, 2024
REVENUE COMPARISON – ALL FUNDS

Revenue Description	Revenue Comparison - All Funds						\$ Variance	% Variance
	2024 Amended Revenue Budget	2024 Budget % Collected	YEAR-TO-DATE THROUGH JUNE 30TH		2024 Revenue	2023 Revenue		
			2024 Revenue	2023 Revenue				
Property Taxes	\$ 10,410,000.00	65.52%	\$ 6,820,389.17	\$ 5,843,962.71	\$ 976,426.46	16.71%		
Municipal Income Taxes	36,225,000.00	55.03%	19,935,899.64	19,258,586.32	677,313.32	3.52%		
Other Local Taxes	600,200.00	46.06%	276,436.84	299,004.43	(22,567.59)	-7.55%		
State Leved Shared Taxes	4,072,900.00	47.42%	1,931,497.69	2,082,279.64	(150,781.95)	-7.24%		
Intergov't Grant/Contract	10,938,271.00	7.86%	859,868.39	1,306,855.53	(446,987.14)	-34.20%		
Charges For Services	18,437,370.00	48.52%	8,946,710.67	8,589,909.50	356,801.17	4.15%		
Fees, Licenses, Permits	4,270,800.00	45.42%	1,939,699.90	2,725,734.34	(786,034.44)	-28.84%		
Interest Earnings	2,258,100.00	106.51%	2,405,123.34	1,786,531.57	618,591.77	34.63%		
Special Assessments	2,120,000.00	54.15%	1,147,885.16	1,186,353.64	(38,468.48)	-3.24%		
Fines And Forfeitures	1,410,000.00	52.40%	738,778.79	704,663.82	34,114.97	4.84%		
All Other Revenue	2,302,170.00	97.50%	2,244,649.53	1,731,405.10	513,244.43	29.64%		
Operating Transfers-In	592,455.00	0.00%	-	-	-	0.00%		
Other Financing Sources	676,000.00	100.00%	291,807.14	1,003,765.88	(711,958.74)	-70.93%		
Sale Of Assets	5,000.00	0.00%	-	13,050.00	(13,050.00)	-100.00%		
Total Revenue	\$ 94,318,266.00	50.40%	\$ 47,538,746.26	\$ 46,532,102.48	\$ 1,006,643.78	2.16%		

2024 Semi-Annual Total Funds Revenue Comparison

- Municipal Income Taxes are up over 3% or \$677,313.00 and the City has collected 55% of the budgeted Muni Income Tax Revenues
- Interest Earnings through June 30, 2024 are increased due to the City having more money in the bank and higher interest rates
- Property Taxes increased roughly 16%, or \$976,426, from the collection of the TIF for Top-of-the-Hill
- Intergov't Grant/Contrant Revenues decreased in the 1st half of 2024 by 34% due to the Police Department receiving ARPA Funding for Police Retention Bonus Grant in 2023
- Fees, Licenses, and Permits and Other Financing Source Revenues are significantly decreased due to the building permit fees collected for the Cedar Lee Meadowbrook Development Project received in 2023
- The total revenue collected for the 1ST Half of 2024 is on pace to meet the Budgeted Revenue

2024 Semi-Annual Revenues by Revenue Type



CITY OF CLEVELAND HEIGHTS
2024 SEMI-ANNUAL FINANCIAL STATEMENTS
AS OF JUNE 30, 2024
REVENUE COMPARISON – ALL FUNDS

FUND NUMBER	FUND NAME	YEAR-TO-DATE THROUGH JUNE 30TH			
		2024 Revenue	2023 Revenue	\$ Difference	% Difference
101	GENERAL	\$ 31,326,540.80	\$ 31,926,396.25	\$ (599,855.45)	-1.88%
102	BUDGET STABILIZATION ACCOUNT	-	-	-	0.00%
201	STREET CONSTRUCTION	1,127,731.47	1,030,684.35	97,047.12	9.42%
202	FOUNDATION GRANTS	-	-	-	0.00%
203	FIRST SUBURBS CONSORTIUM	-	-	-	0.00%
204	COMMUNICATION SYSTEMS OPERATION	-	-	-	0.00%
205	PUBLIC WORKS FACILITY IMPROVEMENT	-	-	-	0.00%
206	LAW ENFORCEMENT TRUST	274,719.30	586,456.06	(311,736.76)	-53.16%
207	DRUG LAW ENFORCEMENT TRUST	527,620.30	187,372.77	340,247.53	181.59%
208	CDBG RESOURCE	89,228.70	123,985.10	(34,756.40)	-28.03%
210	EPA BROWNFIELD GRANT	-	-	-	0.00%
211	HOME PROGRAM	11,371.00	35,272.25	(23,901.25)	-67.76%
212	FEMA	2,526.36	26,057.16	(23,530.80)	100.00%
213	POLICE FACILITY IMPROVEMENT	6,000.00	6,030.00	(30.00)	-0.50%
214	LOCAL TV PROGRAMMING	199,489.34	222,924.43	(23,435.09)	-10.51%
215	CAIN PARK	574,218.86	352,601.85	221,617.01	62.85%
216	RECREATION FACILITY IMPROVEMENT	367,914.98	367,103.17	811.81	0.22%
217	PUBLIC RIGHT OF WAY	1,750.00	1,800.00	(50.00)	100.00%
218	MISCELLANEOUS STATE GRANTS	-	-	-	0.00%
221	INDIGENT DUI TREATMENT	7,182.75	6,668.58	514.17	7.71%
222	MUNICIPAL COURT COMPUTERIZATION	25,119.00	24,970.00	149.00	0.60%
223	DUI - ENFORCEMENT/EDUCATION	2,430.00	2,496.00	(66.00)	-2.64%
225	MUNI COURT - SPECIAL PROJECTS	42,022.12	41,604.00	418.12	1.00%
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	24,730.00	121,552.50	(96,822.50)	-79.65%
227	NEIGHBORHOOD STABILIZATION PRGM	-	-	-	0.00%
228	CDBG-COVID	-	313.37	(313.37)	-100.00%
230	STREET LIGHTING	534,987.07	561,070.74	(26,083.67)	-4.65%
231	TREE FUND	612,928.09	625,342.90	(12,414.81)	-1.99%
232	POLICE PENSION	157,677.63	157,325.08	352.55	0.22%
233	FIRE PENSION	157,677.63	157,325.08	352.55	0.22%
234	EARNED BENEFITS	-	-	-	0.00%
237	FIRST SUBURBS DEVELOPMENT COUNCIL	-	-	-	0.00%
238	CORONAVIRUS RELIEF FUND	-	-	-	0.00%
239	REFUSE GRANT FUND	-	-	-	0.00%
240	FEDERAL MISCELLANEOUS GRANTS	9,984.02	3,004.84	6,979.18	232.26%
241	LOCAL FISCAL RECOVERY	-	-	-	0.00%
242	ONEOHIO OPIOID SETTLEMENT	2,742.27	23,476.57	(20,734.30)	-88.32%
244	NOPEC FUND	3,500.00	3,500.00	-	100.00%
260	Top-of-the Hill TIF Fund	968,535.73	-	968,535.73	100.00%
261	Cedar Lee & Meadowbrook TIF Fund	-	-	-	100.00%
301	G.O. BOND RETIREMENT	849,478.12	846,412.08	3,066.04	0.36%
402	FINANCED CAPITAL PROJECTS	-	3,042.00	(3,042.00)	-100.00%
411	ECONOMIC DEVELOPMENT	-	897.00	(897.00)	-100.00%
412	CITY HALL MAINTENANCE AND REPAIR	14,679.78	14,679.78	-	0.00%
415	SEVERANCE RING ROAD RECONSTRUCTION	-	-	-	0.00%
416	REFUSE CAPITAL FUND	63,995.22	67,247.17	(3,251.95)	-4.84%
601	WATER	8,555.59	11,630.95	(3,075.36)	-26.44%
602	SEWER	2,680,100.35	2,578,720.85	101,379.50	3.93%
603	PARKING	146,900.18	199,263.64	(52,363.46)	-26.28%
605	REFUSE FUND	1,657,606.16	1,603,870.03	53,736.13	3.35%
606	AMBULANCE SERVICES	803,756.11	573,096.04	230,660.07	40.25%
701	HOSPITALIZATION	3,793,834.63	3,666,815.96	127,018.67	3.46%
703	WORKERS COMPENSATION	-	-	-	0.00%
804	OFFICE ON AGING	564.20	1,034.44	(470.24)	-45.46%
808	YOUTH RECREATION SCHOLARSHIP	250.00	650.00	(400.00)	-61.54%
809	POLICE MEMORIAL TRUST FUND	-	-	-	0.00%
810	YOUTH ADVISORY COMMISSION	-	-	-	0.00%
811	JUVENILE DIVERSION PROGRAM	-	-	-	0.00%
850	FLEXIBLE SPENDING ACCOUNT	81,001.19	55,688.01	25,313.18	45.46%
857	SALES TAX	-	-	-	0.00%
858	MISCELLANEOUS AGENCY	379,397.34	313,721.48	65,675.86	20.93%
864	NEORSD	-	-	-	0.00%
	FUND TOTALS	\$ 47,538,746.29	\$ 46,532,102.48	\$ 1,006,643.81	2.16%

CITY OF CLEVELAND HEIGHTS
2024 SEMI-ANNUAL FINANCIAL STATEMENTS
AS OF JUNE 30, 2024
EXPENDITURE COMPARISON – ALL FUNDS

Expenditure Description	Expenditure Comparison - All Funds					
	2024 Amended Expense Budget	2024 Budget % Used	YEAR-TO-DATE THROUGH JUNE 30TH		\$ Variance	% Variance
			2024 Expenditure	2023 Expenditure		
Personal Services	\$ 56,812,789.70	43.51%	\$ 24,721,026.13	\$ 23,350,790.91	\$ 1,370,235.22	5.87%
O.T.P.S	46,294,427.97	28.46%	13,175,501.29	11,374,008.66	1,801,492.63	15.84%
Capital	44,208,044.58	13.23%	5,850,520.29	2,775,429.62	3,075,090.67	110.80%
Operating Transfers-Outs	592,455.00	0.00%	-	-	-	0.00%
Total Expenditures	\$ 147,907,717.25	29.58%	\$ 43,747,047.71	\$ 37,500,229.19	\$ 6,246,818.52	16.66%

2024 Semi-Annual Total Funds Expenditure Comparison

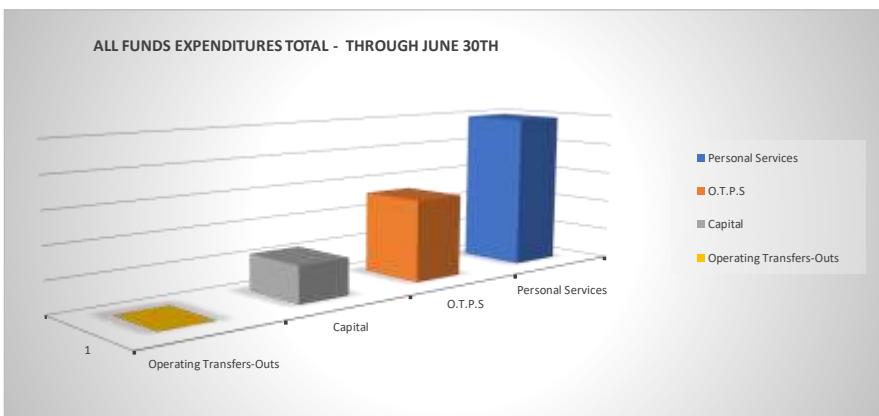
→ Personal Services are up through June 30, 2024 due to: healthcare cost increase, filling vacant positions and paying out the final retention bonus grant
→ payment for the Police Department

→ The OTPS are up through June 30, 2024 due to: TIF Top-of-the-Hill payment, ARPA Non-Profit Grant payments and consulting fees, Lead Paint Subsidy Program and City Insurance cost

→ Capital expenditures has increase over \$3,000,000, the biggest increases is the ARPA Capital Project Spending and the purchase of vehicles and equipment

→ Through June 30, 2024, the City has spent and encumbered roughly 39% of the total amended budget

2024 Semi-Annual Expenditure by Expenditure Type



2024 Semi-Annual Budget Expenditure Overview - All Funds

Expenditure Description	Budget Expenditure Overview - All Funds				
	2024 Amended Budget	2024 Expenditure	Open PO's as of June 30, 2024	2024 Amended Budget Remaining	% of Budget Remaining
Personal Services	\$ 56,812,789.70	\$ 24,721,026.13	\$ 8,968.60	\$ 32,082,794.97	56.47%
O.T.P.S	46,294,427.97	13,175,501.29	4,209,638.67	28,909,288.01	62.45%
Capital	44,208,044.58	5,850,520.29	8,477,009.56	29,880,514.73	67.59%
Operating Transfers-Outs	592,455.00	-	-	592,455.00	100.00%
Total Expenditures	\$ 147,907,717.25	\$ 43,747,047.71	\$ 12,695,616.83	\$ 91,465,052.71	61.84%

** 2024 Amended Budget Includes: 2024 Original Budget, 2024 Budget Adjustments, and Prior Year Carryforward Purchase Orders ***

CITY OF CLEVELAND HEIGHTS
2024 SEMI-ANNUAL FINANCIAL STATEMENTS
AS OF JUNE 30, 2024
EXPENDITURE COMPARISON – ALL FUNDS

FUND NUMBER	FUND NAME	YEAR-TO-DATE THROUGH JUNE 30TH			
		2024 Expenditures	2023 Expenditures	\$ Difference	% Difference
101	GENERAL	\$ 23,816,383.05	\$ 21,969,215.19	\$ 1,847,167.86	8.41%
102	BUDGET STABILIZATION ACCOUNT	-	-	-	0.00%
201	STREET CONSTRUCTION	421,210.57	785,069.29	(363,858.72)	-46.35%
202	FOUNDATION GRANTS	-	237.15	(237.15)	-100.00%
203	FIRST SUBURBS CONSORTIUM	-	-	-	0.00%
204	COMMUNICATION SYSTEMS OPERATION	-	-	-	0.00%
205	PUBLIC WORKS FACILITY IMPROVEMENT	-	-	-	0.00%
206	LAW ENFORCEMENT TRUST	205,447.71	330,202.76	(124,755.05)	-37.78%
207	DRUG LAW ENFORCEMENT TRUST	141,390.52	75,878.20	65,512.32	86.34%
208	CDBG RESOURCE	792,476.47	748,130.62	44,345.85	5.93%
210	EPA BROWNFIELD GRANT	-	-	-	0.00%
211	HOME PROGRAM	500.00	45,000.00	(44,500.00)	-98.89%
212	FEMA	-	-	-	0.00%
213	POLICE FACILITY IMPROVEMENT	4,881.13	13,750.98	(8,869.85)	-64.50%
214	LOCAL TV PROGRAMMING	107,011.66	109,678.69	(2,667.03)	-2.43%
215	CAIN PARK	728,181.61	618,417.89	109,763.72	17.75%
216	RECREATION FACILITY IMPROVEMENT	254,451.87	175,104.53	79,347.34	45.31%
217	PUBLIC RIGHT OF WAY	-	-	-	0.00%
218	MISCELLANEOUS STATE GRANTS	-	-	-	0.00%
221	INDIGENT DUI TREATMENT	3,497.50	7,955.00	(4,457.50)	-56.03%
222	MUNICIPAL COURT COMPUTERIZATION	33,919.00	-	33,919.00	100.00%
223	DUI - ENFORCEMENT/EDUCATION	-	-	-	0.00%
225	MUNI COURT - SPECIAL PROJECTS	15,840.71	14,964.87	875.84	5.85%
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	285,390.00	38,120.00	247,270.00	100.00%
227	NEIGHBORHOOD STABILIZATION PRGM	-	-	-	0.00%
228	CDBG-COVID	9,850.00	(1.00)	9,851.00	-985100.00%
230	STREET LIGHTING	534,220.25	431,817.31	102,402.94	23.71%
231	TREE FUND	448,815.48	450,560.10	(1,744.62)	-0.39%
232	POLICE PENSION	246,959.89	761,704.85	(514,744.96)	-67.58%
233	FIRE PENSION	283,178.58	877,250.38	(594,071.80)	-67.72%
234	EARNED BENEFITS	250,000.00	117,611.61	132,388.39	112.56%
237	FIRST SUBURBS DEVELOPMENT COUNCIL	-	-	-	0.00%
238	CORONAVIRUS RELIEF FUND	-	-	-	0.00%
239	REFUSE GRANT FUND	-	-	-	0.00%
240	FEDERAL MISCELLANEOUS GRANTS	76,949.36	-	76,949.36	100.00%
241	LOCAL FISCAL RECOVERY	3,133,693.77	945,309.87	2,188,383.90	231.50%
242	ONEOHIO OPIOID SETTLEMENT	-	-	-	0.00%
244	NOPEC FUND	113,527.00	24,130.00	89,397.00	100.00%
260	Top-of-the Hill TIF Fund	968,535.73	-	968,535.73	100.00%
261	Cedar Lee & Meadowbrook TIF Fund	-	-	-	0.00%
301	G.O. BOND RETIREMENT	181,838.36	190,921.56	(9,083.20)	-4.76%
402	FINANCED CAPITAL PROJECTS	1,184,815.96	321,523.16	863,292.80	268.50%
411	ECONOMIC DEVELOPMENT	65.00	73,950.40	(73,885.40)	-99.91%
412	CITY HALL MAINTENANCE AND REPAIR	8,397.65	5,587.50	2,810.15	50.29%
415	SEVERANCE RING ROAD RECONSTRUCTION	-	-	-	100.00%
416	REFUSE CAPITAL FUND	377,567.95	65,264.24	312,303.71	478.52%
601	WATER	10,178.84	100,765.21	(90,586.37)	-89.90%
602	SEWER	1,822,106.20	1,548,376.43	273,729.77	17.68%
603	PARKING	286,692.87	420,633.24	(133,940.37)	-31.84%
605	REFUSE FUND	1,754,435.45	1,668,059.65	86,375.80	5.18%
606	AMBULANCE SERVICES	515,999.46	460,127.91	55,871.55	12.14%
701	HOSPITALIZATION	3,793,834.63	3,666,815.96	127,018.67	3.46%
703	WORKERS COMPENSATION	-	-	-	0.00%
804	OFFICE ON AGING	950.05	842.28	107.77	12.80%
808	YOUTH RECREATION SCHOLARSHIP	-	-	-	0.00%
809	POLICE MEMORIAL TRUST FUND	-	-	-	0.00%
810	YOUTH ADVISORY COMMISSION	-	-	-	0.00%
811	JUVENILE DIVERSION PROGRAM	-	785.90	(785.90)	-100.00%
850	FLEXIBLE SPENDING ACCOUNT	89,572.74	68,309.18	21,263.56	31.13%
857	SALES TAX	-	-	-	0.00%
858	MISCELLANEOUS AGENCY	844,279.75	368,158.28	476,121.47	129.33%
864	NEORSD	-	-	-	0.00%
FUND TOTALS		\$ 43,747,046.77	\$ 37,500,229.19	\$ 6,246,817.58	16.66%

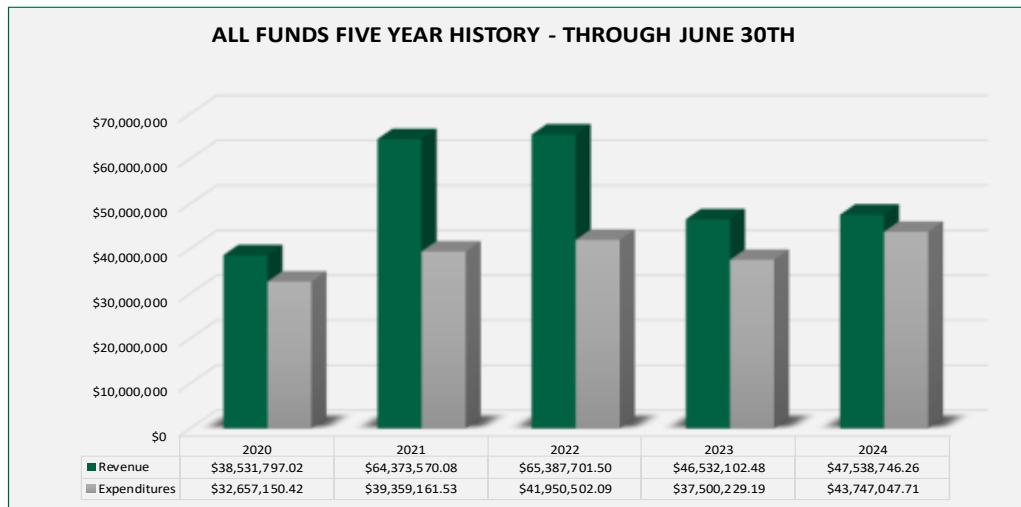
CITY OF CLEVELAND HEIGHTS
2024 SEMI-ANNUAL FINANCIAL STATEMENTS
AS OF JUNE 30, 2024

FIVE YEAR REVENUE AND EXPENDITURE HISTORY – ALL FUNDS

YEAR-TO-DATE REVENUE COMPARISON THROUGH JUNE 30TH						
Revenue Description	2020 Revenue	2021 Revenue	2022 Revenue	2023 Revenue	2024 Revenue	
Property Taxes	\$ 5,028,257.63	\$ 4,880,472.89	\$ 5,677,844.39	\$ 5,843,962.71	\$ 6,820,389.17	
Municipal Income Taxes	12,879,015.10	15,910,718.77	17,716,646.60	19,258,586.32	19,935,899.64	
Other Local Taxes	333,206.90	288,829.34	313,321.20	299,004.43	276,436.84	
State Levied Shared Taxes	1,689,282.32	1,886,781.20	2,004,743.08	2,082,279.64	1,931,497.69	
Intergov't Grant/Contract	3,690,236.67	22,082,248.96	21,087,927.00	1,306,855.53	859,868.39	
Charges For Services	6,417,256.71	7,239,102.10	7,874,921.83	8,589,909.50	8,946,710.67	
Fees, Licenses, Permits	2,775,727.16	2,173,685.32	1,704,171.73	2,725,734.34	1,939,699.90	
Interest Earnings	189,409.55	23,274.95	141,100.61	1,786,531.57	2,405,123.34	
Special Assessments	1,054,243.60	1,113,568.43	1,175,459.43	1,186,353.64	1,147,885.16	
Fines And Forfeitures	641,777.04	763,783.73	687,942.34	704,663.82	738,778.79	
All Other Revenue	1,495,073.42	1,569,906.52	1,666,019.16	1,731,405.10	2,244,649.53	
Operating Transfers-In	322,026.00	4,400,000.00	290,000.00	-	-	
Other Financing Sources	2,016,184.92	2,030,297.87	4,945,968.38	1,003,765.88	291,807.14	
Sale Of Assets	100.00	10,900.00	101,635.75	13,050.00	-	
Total Revenues	\$ 38,531,797.02	\$ 64,373,570.08	\$ 65,387,701.50	\$ 46,532,102.48	\$ 47,538,746.26	

YEAR-TO-DATE EXPENDITURE COMPARISON THROUGH JUNE 30TH						
Expenditure Description	2020 Expenditures	2021 Expenditures	2022 Expenditures	2023 Expenditures	2024 Expenditures	
Personal Services	\$ 20,377,498.41	\$ 20,584,509.88	\$ 21,166,525.57	\$ 23,350,790.91	\$ 24,721,026.13	
O.T.P.S	10,273,247.97	11,174,842.69	14,405,995.74	11,012,661.15	13,175,501.29	
Capital	1,415,736.13	2,835,775.16	5,711,351.34	2,775,429.62	5,850,520.29	
Operating Transfers-Outs	590,667.91	4,764,033.80	666,629.44	361,347.51		
Total Expenditures	\$ 32,657,150.42	\$ 39,359,161.53	\$ 41,950,502.09	\$ 37,500,229.19	\$ 43,747,047.71	
Revenue over (under) expenditures:	\$ 5,874,646.60	\$ 25,014,408.55	\$ 23,437,199.41	\$ 9,031,873.29	\$ 3,791,698.55	

Semi-Annual Five Year History on all Funds - June 30, 2020 - June 30, 2024

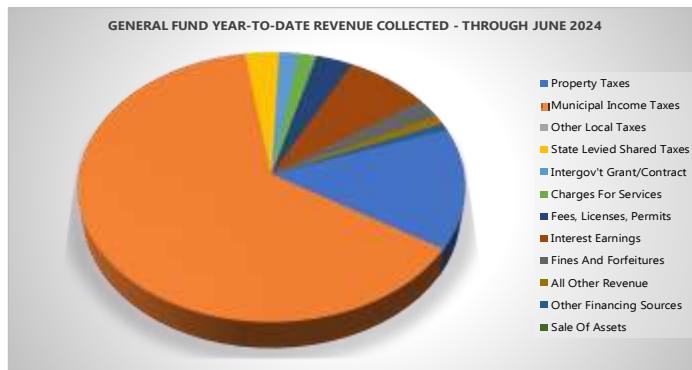


** Year 2021 and 2022 The City of Cleveland Heights received ARPA Money **

CITY OF CLEVELAND HEIGHTS
2024 SEMI-ANNUAL FINANCIAL STATEMENTS
AS OF JUNE 30, 2024

REVENUE AND EXPENDITURE COMPARISON – GENERAL FUND

Revenue Description	Revenue Comparison - General Fund						
	2024 Amended Revenue Budget	2024 Budget % Collected	YEAR-TO-DATE THROUGH JUNE 30TH		\$ Variance	% Variance	
			2024 Revenue	2023 Revenue			
Property Taxes	\$ 8,150,000.00	55.74%	\$ 4,542,442.27	\$ 4,536,291.18	\$ 6,151.09	0.14%	
Municipal Income Taxes	36,225,000.00	55.03%	19,935,899.64	19,258,586.32	677,313.32	3.52%	
Other Local Taxes	5,200.00	0.00%	-	-	-	0.00%	
State Levied Shared Taxes	2,172,900.00	44.71%	971,563.69	1,127,760.69	(156,197.00)	-13.85%	
Intergov't Grant/Contract	1,494,163.00	37.57%	561,422.37	651,252.02	(89,829.65)	-13.79%	
Charges For Services	696,300.00	74.23%	516,834.05	489,472.07	27,361.98	5.59%	
Fees, Licenses, Permits	2,915,200.00	36.26%	1,056,984.81	2,019,423.78	(962,438.97)	-47.66%	
Interest Earnings	2,250,000.00	106.60%	2,398,520.54	1,779,823.90	618,696.64	34.76%	
Fines And Forfeitures	1,410,000.00	52.40%	738,778.79	704,663.82	34,114.97	4.84%	
All Other Revenue	628,670.00	53.31%	335,171.79	400,971.92	(65,800.13)	-16.41%	
Other Financing Sources	-	100.00%	268,922.85	948,150.55	(679,227.70)	-71.64%	
Sale Of Assets	5,000.00	0.00%	-	10,000.00	(10,000.00)	-100.00%	
General Fund Revenue Total	\$ 55,952,433.00	55.99%	\$ 31,326,540.80	\$ 31,926,396.25	\$ (599,855.45)	-1.88%	



Semi-Annual General Fund Revenue Comparison

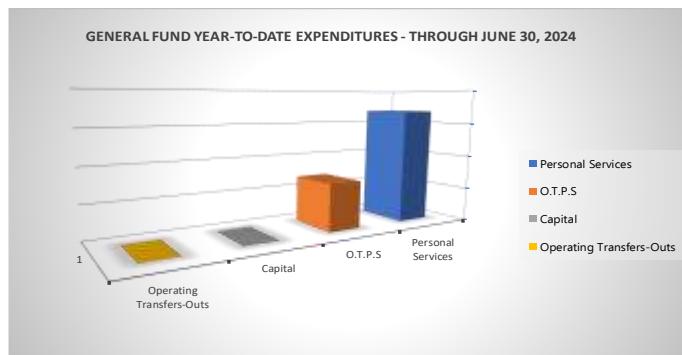
→ Through June 30, 2024 the General Fund revenues are down roughly 2%

→ The City's Interest Earnings for the 1ST half of 2024 have increased over \$618,696, due to better interest rates and larger cash balances in the bank

→ Through June 30, 2024, the City's Income Tax Revenues are up over 4% compared to last year

→ The General Fund revenues are on pace to exceed our 2024 budgeted revenue projections

Expenditure Description	Expenditure Comparison - General Fund						
	2024 Amended Expense Budget	2024 Budget % Used	YEAR-TO-DATE THROUGH JUNE 30TH		\$ Variance	% Variance	
			2024 Expenditure	2023 Expenditure			
Personal Services	\$ 40,920,440.70	41.15%	\$ 16,837,680.61	\$ 14,818,856.61	\$ 2,018,824.00	13.62%	
O.T.P.S	15,765,442.23	44.18%	6,965,655.46	7,105,277.63	(139,622.17)	-1.97%	
Capital	154,828.50	8.43%	13,046.98	44,522.19	(31,475.21)	-70.70%	
Operating Transfers-Outs	575,000.00	0.00%	-	558.76	(558.76)	-100.00%	
Total Expenditures	\$ 57,415,711.43	41.48%	\$ 23,816,383.05	\$ 21,969,215.19	\$ 1,847,167.86	8.41%	



Semi-Annual General Funds Expenditure Comparison

→ The Personal Services Expenses are up due to filling employee vacancies, raises, and healthcare cost increase

→ As with most municipalities, the General Fund's largest expense type is salaries and benefits

→ The General Fund O.T.P.S. expenses are about the same as 2023

→ Through June 30, 2024 the General Fund is on pace to spend less than the budgeted amount

CITY OF CLEVELAND HEIGHTS
2024 SEMI-ANNUAL FINANCIAL STATEMENTS
AS OF JUNE 30, 2024

DEPARTMENTAL EXPENDITURE COMPARISON – GENERAL FUND

DEPARTMENTAL EXPENDITURE COMPARISON						
GENERAL FUND						
	2024 Amended Budget	Budget % Used	June 30, 2024 Expenditure	June 30, 2023 Expenditure	Variance 2023 vs 2022	% Variance
Community Services						
Community Relations	805,962.00	26.96%	217,279.09	7,314.70	209,964.39	2870.44%
Public Relations	-	0.00%	408.99	182,846.97	(182,437.98)	-99.78%
Community Services Admin	7,480.00	26.77%	2,002.54	-	2,002.54	100.00%
Public Health Admin	305,950.00	54.27%	166,041.00	151,314.50	14,726.50	9.73%
Community Service Expenditure Total	\$ 1,119,392.00	34.46%	\$ 385,731.62	\$ 341,476.17	\$ 44,255.45	12.96%
Parks and Recreation						
SBA Performance Grants	164,750.00	0.00%	-	-		
Public Properties & Park Maintenance	3,106,740.40	38.57%	1,198,267.95	1,147,779.23	50,488.72	4.40%
Parks & Recreation Administration	752,906.92	43.67%	328,800.04	190,657.92	138,142.12	72.46%
Playgrounds	20,700.00	0.00%	-	-	-	0.00%
Swimming Pools	546,847.00	29.83%	163,116.10	92,087.98	71,028.12	77.13%
Ice Programs	318716 27/73	35.87%	114,336.57	105,250.33	9,086.24	8.63%
General Recreation Programs	237,722.99	30.20%	71,798.10	56,331.37	15,466.73	27.46%
Sports Programs	198,220.61	42.47%	84,179.81	88,977.48	(4,797.67)	-5.39%
Community Center Administration	1,242,495.93	37.75%	469,000.62	501,631.51	(32,630.89)	-6.50%
Office of Aging Administration	246,045.17	32.78%	80,641.97	59,152.89	21,489.08	36.33%
Cain Park Admin/Start-Up	-	0.00%	-	4,324.40	(4,324.40)	-100.00%
Parks and Recreation Department Expenditure Total	\$ 6,835,145.39	36.72%	\$ 2,510,141.16	\$ 2,246,193.11	\$ 263,948.05	11.75%
Finance Department						
Finance Department	1,044,404.83	33.19%	346,686.62	321,026.66	25,659.96	7.99%
Human Resources	525,311.00	14.59%	76,655.00	-	76,655.00	100.00%
Income Tax	1,166,282.70	51.78%	603,899.04	600,947.74	2,951.30	0.49%
Finance Department Total	\$ 2,735,998.53	37.55%	\$ 1,027,240.66	\$ 921,974.40	\$ 105,266.26	11.42%
Planning & Development						
Landmark Commission	38,948.99	39.80%	15,502.62	45,150.00	(29,647.38)	-65.66%
Planning	2,967,612.01	27.07%	803,261.57	392,855.51	410,406.06	104.47%
Planning Commission	8,226.00	47.42%	3,900.64	2,756.13	1,144.51	41.53%
Board Of Zoning Appeals	5,967.00	51.01%	3,043.97	2,472.27	571.70	23.12%
Architect Board of Review	5,985.00	57.85%	3,462.05	4,181.44	(719.39)	-17.20%
Planning & Development Expenditure Total	\$ 3,026,739.00	27.39%	\$ 829,170.85	\$ 447,415.35	\$ 381,755.50	85.32%
Public Safety						
Traffic Signs & Signals	282,097.24	48.06%	135,570.54	160,631.48	(25,060.94)	-15.60%
Police Administration	13,834,013.17	43.60%	6,031,561.44	4,500,489.00	1,531,072.44	34.02%
Police Academy	202,124.28	30.05%	60,738.31	102,004.55	(41,266.24)	-40.46%
Fire Administration'	11,141,232.67	47.44%	5,285,639.35	3,704,338.41	1,581,300.94	42.69%
Joint Dispatch Office	1,292,935.00	76.76%	992,481.61	590,425.00	402,056.61	68.10%
Fire Prevention	175,453.20	51.61%	90,552.54	65,257.09	25,295.45	38.76%
Building Services	1,078,691.61	17.12%	184,638.79	798,390.79	(613,752.00)	-76.87%
Housing Inspection	154,605.13	40.90%	63,227.90	99,551.37	(36,323.47)	-36.49%
Animal Protection	30,954.40	63.42%	19,632.44	12,854.00	6,778.44	52.73%
Public Safety Expenditure Total	\$ 28,192,106.70	45.63%	\$ 12,864,042.92	\$ 10,033,941.69	\$ 2,830,101.23	28.21%
Public Works						
Service Administration	438,023.79	32.56%	142,600.03	116,157.53	26,442.50	22.76%
Capital Projects Administration	46,181.70	2.56%	1,181.70	19,854.30	(18,672.60)	-94.05%
Sewer Maintenance	-	0.00%	-	-	-	#DIV/0!
Vehicle Maintenance	3,194,925.81	39.50%	1,261,847.20	1,061,214.10	200,633.10	18.91%
Street Maintenance	2,398,987.51	39.05%	936,770.26	745,501.01	191,269.25	25.66%
Public Works Expenditure Total	\$ 6,078,118.81	38.54%	\$ 2,342,399.19	\$ 1,942,726.94	\$ 399,672.25	20.57%
General Government						
City Council	252,491.00	39.75%	100,376.11	83,887.53	16,488.58	19.66%
Mayor	1,062,127.00	37.53%	398,646.06	210,378.63	188,267.43	89.49%
Civil Service Commission	33,659.00	74.05%	24,925.16	-	24,925.16	100.00%
Management Information Services	828,710.43	27.32%	226,397.21	245,693.09	(19,295.88)	-7.85%
County Auditors Deduction	300,000.00	48.83%	146,499.88	149,743.28	(3,243.40)	-2.17%
Law Department	1,575,057.82	43.55%	686,006.26	380,399.92	305,606.34	80.34%
Special Improvement District	264,970.00	98.19%	260,178.72	121,119.74	139,058.98	114.81%
Municipal Court	1,783,304.26	32.35%	576,936.91	463,362.98	113,573.93	24.51%
General Government Expenditure Total	\$ 6,100,319.51	39.67%	\$ 2,419,966.31	\$ 1,654,585.17	\$ 765,381.14	46.26%
Other						
General Operations (Hospital, Workers' Comp, Employee Related)	2,752,901.49	52.22%	1,437,690.34	4,380,902.26	(2,943,211.92)	-67.18%
Operation Transfers/Temp Advance	575,000.00	0.00%	-	-	-	0.00%
Other Expenditure Total	\$ 3,327,901.49	43.20%	\$ 1,437,690.34	\$ 4,380,902.26	\$ (2,943,211.92)	-67.18%
General Fund Expenditure Total	\$ 57,415,721.43	41.48%	\$ 23,816,383.05	\$ 21,969,215.09	\$ 1,847,167.96	8.41%

CITY OF CLEVELAND HEIGHTS
2024 SEMI-ANNUAL FINANCIAL STATEMENTS
AS OF JUNE 30, 2024

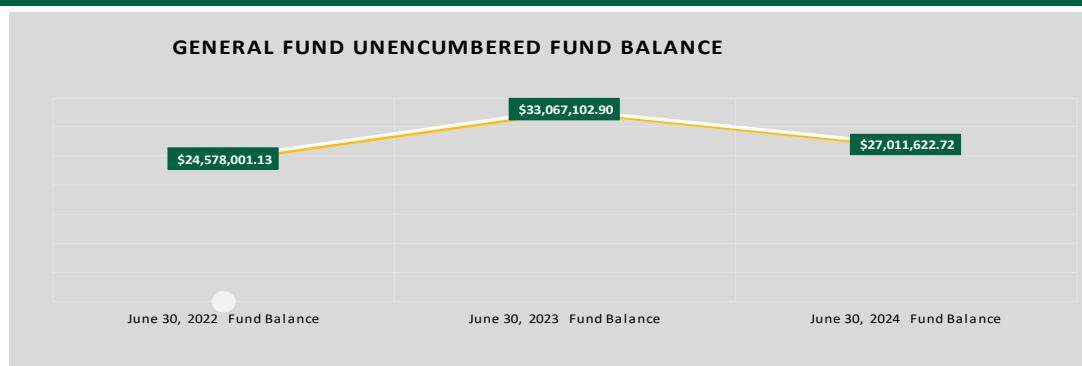
FIVE YEAR REVENUE AND EXPENDITURE HISTORY – GENERAL FUND

General Fund					
Revenue Description	YEAR-TO-DATE REVENUE COMPARISON THROUGH JUNE 30TH				
	2020 Revenue	2021 Revenue	2022 Revenue	2023 Revenue	2024 Revenue
Property Taxes	\$ 3,903,411.69	\$ 3,788,887.33	\$ 4,407,548.16	\$ 4,536,291.18	\$ 4,542,442.27
Municipal Income Taxes	12,879,015.10	15,910,718.77	17,716,646.60	19,258,586.32	19,935,899.64
Other Local Taxes	12,168.93	950,515.14	72.70	.00	.00
State Levied Shared Taxes	773,085.81	538,191.34	1,035,523.01	1,127,760.69	971,563.69
Intergov't Grant/Contract	1,406,623.47	1,233,438.48	755,005.44	651,252.02	561,422.37
Charges For Services	1,686,606.34	1,621,818.40	352,445.28	489,472.07	516,834.05
Fees, Licenses, Permits	2,105,571.85	19,452.79	1,035,002.83	2,019,423.78	1,056,984.81
Interest Earnings	189,210.88	763,783.73	135,544.13	1,779,823.90	2,398,520.54
Fines And Forfeitures	641,777.04	538,730.30	687,942.34	704,663.82	738,778.79
All Other Revenue	78,607.96	.00	418,681.61	400,971.92	335,171.79
Other Financing Sources	30,687.36	453,677.31	529,178.27	948,150.55	-
Sale Of Assets	100.00	10,900.00	34,515.75	10,000.00	268,922.85
General Fund Revenue Total	\$ 23,706,866.43	\$ 25,830,113.59	\$ 27,108,106.12	\$ 31,926,396.25	\$ 31,326,540.80

YEAR-TO-DATE EXPENDITURE COMPARISON THROUGH JUNE 30TH					
Expenditure Description	2020 Expenditure	2021 Expenditure	2022 Expenditure	2023 Expenditure	2024 Expenditure
Personal Services	\$ 14,990,155.50	\$ 13,920,083.86	\$ 13,246,540.88	\$ 14,818,856.61	\$ 16,837,680.61
O.T.P.S	5,685,556.17	5,604,431.35	6,288,779.03	7,105,277.63	6,965,655.46
Capital	68,616.39	42,121.03	42,521.38	44,522.19	13,046.98
Operating Transfers-OUts	7,388.28	1,196.09	290,769.70	558.76	-
Other Financing Uses	-	4,400,000.00	-	-	-
General Fund Revenue Total	\$ 20,751,716.34	\$ 23,967,832.33	\$ 19,868,610.99	\$ 21,969,215.19	\$ 23,816,383.05
Revenue over (under) expenditure	\$ 2,955,150.09	\$ 1,862,281.26	\$ 7,239,495.13	\$ 9,957,181.06	\$ 7,510,157.75

GENERAL FUND UNENCUMBERED FUND BALANCE THROUGH JUNE 30TH					
General Fund Cash Balance	YEAR-TO-DATE THROUGH JUNE 30TH				
	2022 Amount	2023 Amount	2024 Amount		
Beginning Fund Cash Balance	\$ 19,876,111.00	\$ 25,021,632.00	\$ 21,538,768.00		
Year to Date Revenue	27,108,106.12	31,926,396.25	31,326,540.80		
Year to Date Expenditure	19,868,610.99	21,969,215.19	23,816,383.05		
Cash Balance at March 31st	\$ 27,115,606.13	\$ 34,978,813.06	\$ 29,048,925.75		
Open Encumbrances	2,537,605.00	1,911,710.16	2,037,303.03		
Ending Unencumbered Fund Balance	\$ 24,578,001.13	\$ 33,067,102.90	\$ 27,011,622.72		

2024 Semi-Annual Unencumbered Fund Balance for all Funds



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2025 Tentative Budget Schedule

May 2024	Prepare Tax Budget
June 03, 2024	2025 Tax Budget to Council for First Read → June 3, 2024 – 2025 Tax Budget to Council
June 17, 2024	2025 Tax Budget to Council for Final Read Tax Budget needs to be adopted by July 15th → June 17, 2024 – 2025 Tax Budget Adopted by Council
July 20, 2024	Tax Budget has to be submitted to the County no later than the 20th → July 15, 2024 – 2025 Tax Budget submitted to County and accepted
August 12, 2024	2025 Revenue Estimates to the Departments
August 16, 2024	2025 Revenue Estimates due to Finance Department
August 2024	Acting Finance Director & Mayor meet to finalize 2025 Revenue Estimates
August 27, 2024	2025 Position Budgeting by Finance Department Begins
August 29, 2024	2025 Expenditure Budget Manuals to Departments
September 04, 2024	Department's 2025 Expense Budget due to Finance Departments
September 06, 2024	2025 Expense Budget to Mayor
Sept. 09 – 17 2024	Individual Department Budget Hearings with the Mayor & Acting Finance Director
October 2, 2024	Meet with the Mayor to Determine what Capital Requests will be granted
October 28, 2024	Draft 2025 Budget Book Given to the Mayor
November 12, 2024	2025 Budget Book Given to Council
November 2024	Individual Department Budget Hearings with Council
November 18, 2024	1st Reading of the 2025 Budget at Council Meeting
December 2, 2024	2nd Reading of the 2025 Budget at Council Meeting
December 16, 2024	2025 Budget is approved by Council
December 16, 2024	Council approves final 2024 budget amendments and Transfers