



CLEVELAND HEIGHTS

Financial Statements
As of October 31, 2025



CLEVELAND HEIGHTS

Table of Contents

Memo	2
Fund Balance Report.....	6
Unencumbered Fund Balance – All Funds.....	7
Unencumbered Fund Comparison – All Funds	8
Revenue Comparison Report – All Funds.....	9
Revenue Comparison by Fund – All Funds.....	10
Expenditure Comparison Report – All Funds.....	11
Expenditure Comparison by Fund – All Funds	12
Revenue and Expenditure History Comparison – All Funds	13
Revenue Comparison Report – General Fund	14
Expenditure Comparison Report – General Fund	15
Revenue and Expenditure History Comparison – General Fund	16



CLEVELAND HEIGHTS

MEMO

To: Interim Mayor, Tony Cuda

From: Rachun Caldwell, Interim Finance Director

Date: December 1, 2025

Subject: October 31, 2025 Financial Statements

The Finance Department would like to present the financial statements for the period ending October 31, 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, October YTD 2025 vs. Prior Year

- October's YTD revenue was \$86,453,611 an increase, of \$4.6M or 5.6% compared to October YTD 2024
- Property Taxes increased by \$2.8M or 22.6%
- Municipal Income Taxes increased by \$1.5M or 4.7%
- Charges for Services increased by \$1.0M or 6.4%
 - \$707K Hospitalization (Revenue offset under Personal Services expenditures) (Finance Dept)
 - \$567K Lead Safe Cuyahoga, Lead Paint Abatement County grant (Revenue offset under O.T.P.S.) (Planning Dept)
- Intergovernmental Grant/Contract increased by \$917K or 28.2%
 - \$483K Homestead Rollback Tax (Finance Dept)
 - \$168K Safer Streets Grant (Planning)
 - \$107K BWC Employer Premium Refund (Finance Dept)
 - \$100K Community & Litter Grant (Dept Public Works)
 - \$85K State Inter Govt Revenue Attorney General (Police)



CLEVELAND HEIGHTS

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

- October's YTD expenditures were \$96,386,018, an increase of \$23.0M or 31.3% compared to October 2024
- Capital increased by \$13.0M or 116.8%
 - \$9.9M American Rescue Plan Act (ARPA) funded projects:
 - \$5.6M Sewer Maintenance (Dept Public Works)
 - \$2.4M Cain Park (Parks & Rec Dept)
 - \$1.2M Denison Park (Parks & Rec Dept)
 - \$1.4M Sewer funded projects, Sewer Maintenance (Dept Public Works)
 - \$1.6M Street Construction funded projects:
 - \$1.4M Annual Street Surface (Dept Public Works)
 - \$139K Street Maintenance (Dept Public Works)
- Personal Services increased by \$7.2M or 17.2%
 - Driven by labor related expenditures:
(Driven by wage and hospitalization increases)
 - \$2.0M Police
 - \$1.7M Fire
 - \$807K Finance (Hospitalization)
 - \$712K Planning
 - \$562K Dept of Public Works
 - \$498K Parks & Rec
- Other Than Personal Services (O.T.P.S.) increased by \$2.8M or 13.7%
 - \$2.0M American Rescue Plan Act (ARPA) funded projects:
 - \$1.6M ARPA Non-Profit Grants (Planning Dept)
 - \$240K 3rd Party Business Assistance (Planning Dept)
 - \$150K Down Payment Assistance (Planning Dept)
 - \$324K Top-Of-The Hill TIF Fund, Econ Development (Finance Dept)
 - \$263K Lead Safe Cuyahoga, Lead Paint Abatement Board of Health (Planning)
 - \$177K Public Bldg. Maintenance (Planning)

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

- October's YTD unencumbered fund balance was \$90,983,550, a decrease of \$6.6M or (6.7%) compared to October 2024



CLEVELAND HEIGHTS

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

- October's YTD revenue was \$56,549,102, an increase of \$4.4M or 8.5% compared to October 2024
- Property Taxes increased by \$2.7M or 32.2%
- Municipal Income Taxes increased by \$1.5M or 4.7%
- Intergovernmental Grant/Contract increased by \$859K or 70.2%
 - \$366K Homestead Rollback Tax (Finance Dept)
 - \$107K BWC Employer Premium Refund (Finance Dept)
 - \$261K Street Maintenance (Dept Public Works)

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

- October's YTD expenditures were \$47,307,071, an increase of \$8.0M or 20.4% compared to October 2024
- Personal Services increased by \$6.5M or 22.7%
 - Driven by labor related expenditures:
(Driven by wage and hospitalization increases)
 - \$1.7M Fire
 - \$2.0M Police
 - \$807K Finance (Hospitalization)
 - \$712K Planning
 - \$561K Dept of Public Works
 - \$495K Parks & Rec
- Other Than Personal Services (O.T.P.S.) increased by \$1.3M or 12.1%
 - \$149K Down Payment Assistance (Planning Dept)
 - \$146K Cedar/Lee Special Improvement District (Planning Dept)
 - \$140K Traffic Signs & Signals Maintenance (Dept of Public Works)
 - \$135K HR Consulting/Contracts (Finance Dept)
 - \$119K Sewer Maintenance (Parks & Rec Dept)
 - \$100K General Operations, Grant to support Prentiss Place Transitional Living Facility for Homeless Women with Children (Finance)
- Capital increased by \$232K or 378.8%
 - \$180K Computer Hardware (Court Dept)
 - \$29K Computer Hardware & Software, (IT Dept)



CLEVELAND HEIGHTS

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

→ October's YTD unencumbered fund balance was \$37,177,654, an increase of \$5.3M or 16.5% compared to 2024

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

Thank you,



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

YEAR-TO-DATE FUND BALANCE REPORT - THROUGH OCTOBER 31

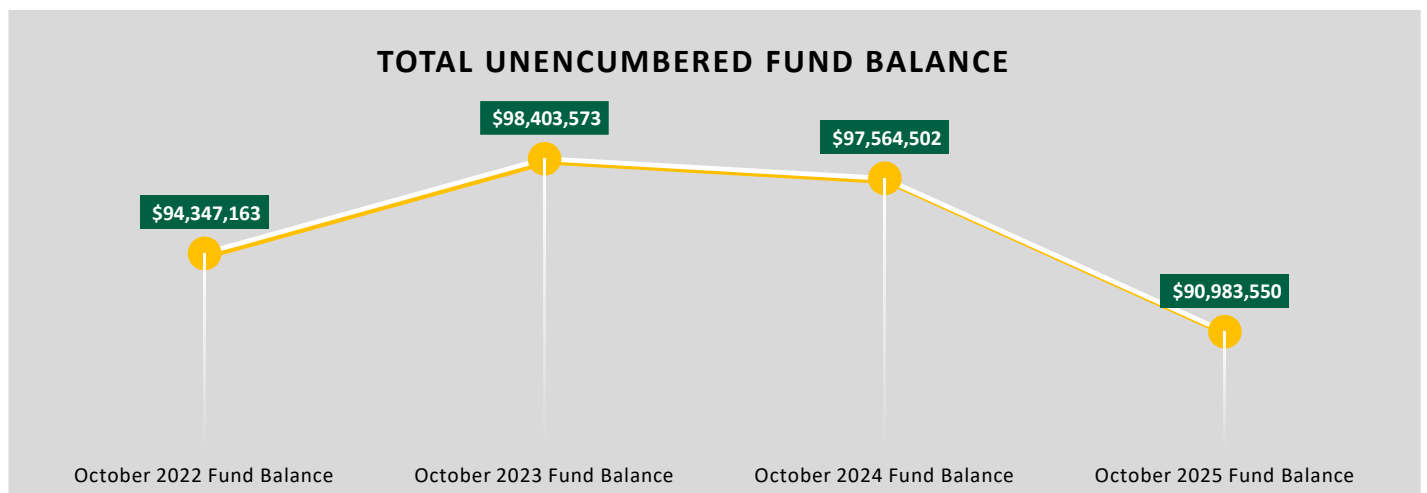
FUND NUMBER	FUND NAME	BEGINNING FUND BALANCE AS OF 1/1/2025*	YEAR-TO-DATE THROUGH OCTOBER 31, 2025			UNENCUMBERED BALANCE AS OF 10/31/2025
			Revenue	Expenditures	Encumbrances	
101	GENERAL	\$30,173,986	\$56,549,102	\$47,307,071	\$2,238,364	\$37,177,654
201	STREET CONSTRUCTION	5,638,487	1,786,743	2,814,830	1,665,220	2,945,180
205	PUBLIC WORKS FACILITY IMPROVEMENT	500,423	0	177,312	4,471	318,640
206	LAW ENFORCEMENT TRUST	526,687	70,236	47,117	64,911	484,894
207	DRUG LAW ENFORCEMENT TRUST	718,707	124,877	181,518	25,157	636,909
208	CDBG RESOURCE	2,661,704	1,125,313	1,727,424	1,191,865	867,728
211	HOME PROGRAM	159,192	114,681	45,400	63,650	164,823
213	POLICE FACILITY IMPROVEMENT	34,332	21,240	18,821	278	36,472
214	LOCAL TV PROGRAMMING	1,206,615	290,289	209,075	20,133	1,267,695
215	CAIN PARK	121,542	1,379,593	1,629,979	30,441	(159,285)
216	RECREATION FACILITY IMPROVEMENT	1,768,274	895,573	724,853	644,660	1,294,335
217	PUBLIC RIGHT OF WAY	181,197	11,125	0	0	192,322
221	INDIGENT DUI TREATMENT	309,776	9,091	0	419	318,448
222	MUNICIPAL COURT COMPUTERIZATION	237,535	39,129	360	0	276,304
223	DUI - ENFORCEMENT/EDUCATION	136,242	3,330	0	0	139,572
224	COURT SECURITY GRANT	98,814	38,330	38,330	0	98,814
225	MUNI COURT - SPECIAL PROJECTS	2,260,266	65,411	23,200	543	2,301,934
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	687,095	853,998	831,968	546,198	162,927
228	CDBG-COVID	243,563	78,137	78,137	175,276	68,287
230	STREET LIGHTING	1,513,251	902,279	825,161	2,780	1,587,589
231	TREE FUND	1,736,537	1,037,983	836,423	505,195	1,432,902
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	360,817	0	(43,976)
240	FEDERAL MISCELLANEOUS GRANTS	44,294	206,560	82,978	2,598	165,278
241	LOCAL FISCAL RECOVERY	25,890,897	0	15,867,529	(496,238)	10,519,606
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	3,063,596	670,954	5,920,341
411	ECONOMIC DEVELOPMENT	456,458	0	76,728	(73,712)	453,443
412	CITY HALL MAINTENANCE AND REPAIR	153,153	24,466	3,473	5,133	169,014
416	REFUSE CAPITAL FUND	1,651,009	101,470	495,522	42,165	1,214,793
601	WATER	1,799,750	16,843	269,389	247,614	1,299,590
602	SEWER	11,290,218	4,469,301	4,772,223	1,696,598	9,290,698
603	PARKING	527,801	247,515	644,540	11,036	119,741
605	REFUSE FUND	1,405,055	2,848,602	3,325,024	212,346	716,287
606	AMBULANCE SERVICES	1,523,925	1,250,926	936,640	290,424	1,547,787
701	HOSPITALIZATION	120,802	7,232,883	7,020,674	0	333,011
804	OFFICE ON AGING	23,158	2,422	675	0	24,905
808	YOUTH RECREATION SCHOLARSHIP	111,888	1,685	4,605	0	108,968
850	FLEXIBLE SPENDING ACCOUNT	13,191	140,445	152,771	0	865
857	SALES TAX	350	0	0	0	350
858	MISCELLANEOUS AGENCY	1,607,520	346,058	328,812	884	1,623,883
FUND TOTALS		\$110,693,318	\$86,468,611	\$96,387,518	\$9,790,862	\$90,983,550

*Finance Department is reconciling encumbrances as of 01/01/2025

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

UNENCUMBERED FUND BALANCE - ALL FUNDS				
YEAR-TO-DATE THROUGH OCTOBER 31				
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	100,613,467	78,673,032	81,881,213	86,468,611
Year to Date Expenditure	68,491,268	65,210,469	73,389,378	96,387,518
Cash Balance at October 31	\$ 101,038,912	\$ 113,591,098	\$ 117,813,391	\$ 100,774,412
Open Encumbrances*	6,691,749	15,187,525	20,248,888	9,790,862
Unencumbered Fund Balance on October 31	\$ 94,347,163	\$ 98,403,573	\$ 97,564,502	\$ 90,983,550

2025 4th Quarter Unencumbered Fund Balance for all Funds



*Finance Department is reconciling encumbrances as of 01/01/2025

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

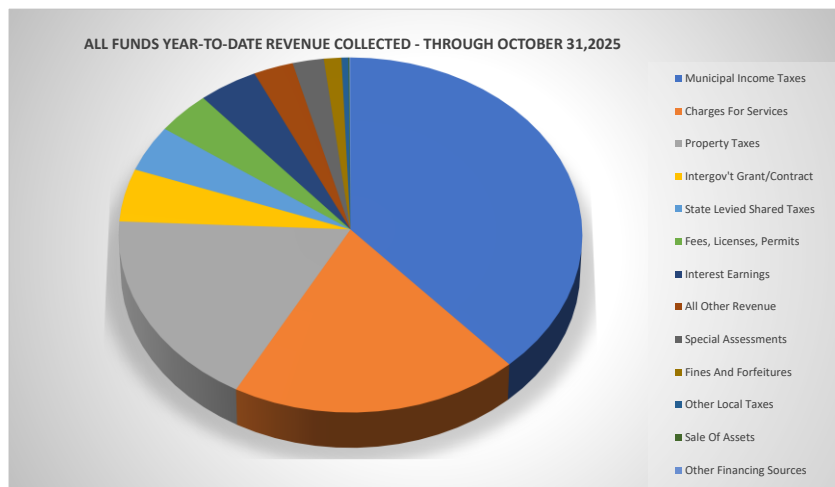
FUND NUMBER	FUND NAME	YEAR-TO-DATE THROUGH OCTOBER 31			
		2025 UNENCUMBERED FUND BALANCE*	2024 UNENCUMBERED FUND BALANCE	\$ DIFFERENCE	% DIFFERENCE
101	GENERAL	\$37,177,654	31,915,308	\$5,262,346	16.5%
102	BUDGET STABILIZATION ACCOUNT	1,400,000	1,400,000	0	0.0%
201	STREET CONSTRUCTION	2,945,180	3,909,419	(964,239)	(24.7%)
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	318,640	500,423	(181,783)	(36.3%)
206	LAW ENFORCEMENT TRUST	484,894	521,208	(36,314)	(7.0%)
207	DRUG LAW ENFORCEMENT TRUST	636,909	673,393	(36,484)	(5.4%)
208	CDBG RESOURCE	867,728	(616,640)	251,088	(240.7%)
211	HOME PROGRAM	164,823	135,192	29,631	21.9%
212	FEMA	159,526	159,526	0	0.0%
213	POLICE FACILITY IMPROVEMENT	36,472	20,364	16,108	79.1%
214	LOCAL TV PROGRAMMING	1,267,695	1,162,315	105,380	9.1%
215	CAIN PARK	(159,285)	101,902	57,383	(256.3%)
216	RECREATION FACILITY IMPROVEMENT	1,294,335	1,541,685	(247,351)	(16.0%)
217	PUBLIC RIGHT OF WAY	192,322	178,497	13,825	7.7%
218	MISCELLANEOUS STATE GRANTS	368	368	0	0.0%
221	INDIGENT DUI TREATMENT	318,448	308,030	10,418	3.4%
222	MUNICIPAL COURT COMPUTERIZATION	276,304	205,956	70,348	34.2%
223	DUI - ENFORCEMENT/EDUCATION	139,572	135,736	3,836	2.8%
224	COURT SECURITY GRANT	98,814	98,814	0	0.0%
225	MUNI COURT - SPECIAL PROJECTS	2,301,934	2,250,111	51,823	2.3%
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	162,927	(828,837)	(665,910)	(1.20)
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	1,587,589	1,679,091	(91,502)	(5.4%)
231	TREE FUND	1,432,902	1,666,014	(233,112)	(14.0%)
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	(43,976)	244,513	(200,537)	(118.0%)
237	FIRST SUBURBS DEVELOPMENT COUNCIL	57,754	57,754	0	(0.0%)
238	CORONAVIRUS RELIEF FUND	48	48	0	0.0%
239	REFUSE GRANT FUND	27,260	27,260	0	(0.0%)
240	FEDERAL MISCELLANEOUS GRANTS	165,278	(158,649)	6,629	(204.2%)
241	LOCAL FISCAL RECOVERY	10,519,606	25,915,773	(15,396,167)	(59.4%)
242	ONEOHIO OPIOID SETTLEMENT	149,876	109,840	40,036	36.4%
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	1,801,774	540,625	30.0%
402	FINANCED CAPITAL PROJECTS	5,920,341	8,349,977	(2,429,636)	(29.1%)
411	ECONOMIC DEVELOPMENT	453,443	(776,439)	(322,996)	(158.4%)
412	CITY HALL MAINTENANCE AND REPAIR	169,014	150,328	18,686	12.4%
415	SEVERANCE RING ROAD RECONSTRUCTION	35,045	35,045	0	0.0%
416	REFUSE CAPITAL FUND	1,214,793	1,265,069	(50,276)	(4.0%)
601	WATER	1,299,590	254,985	1,044,605	409.7%
602	SEWER	9,290,698	7,325,641	1,965,057	26.8%
603	PARKING	119,741	394,584	(274,843)	(69.7%)
605	REFUSE FUND	716,287	796,400	(80,113)	(10.1%)
606	AMBULANCE SERVICES	1,547,787	1,428,388	119,399	8.4%
701	HOSPITALIZATION	333,011	57,167	275,844	482.5%
703	WORKERS COMPENSATION	204,767	204,767	0	(0.0%)
804	OFFICE ON AGING	24,905	22,827	2,078	9.1%
808	YOUTH RECREATION SCHOLARSHIP	108,968	92,732	16,236	17.5%
809	POLICE MEMORIAL TRUST FUND	11,808	11,808	0	0.0%
810	YOUTH ADVISORY COMMISSION	71	71	0	0.3%
811	JUVENILE DIVERSION PROGRAM	9,390	9,390	0	(0.0%)
850	FLEXIBLE SPENDING ACCOUNT	865	5,536	(4,671)	(84.4%)
857	SALES TAX	350	350	0	(0.0%)
858	MISCELLANEOUS AGENCY	1,623,883	1,572,495	51,388	3.3%
864	NEORS	278	278	(1)	(0.2%)
FUND TOTALS		\$90,983,550	\$97,564,502	(\$6,580,952)	(6.7%)

*Finance Department is reconciling encumbrances as of 01/01/2025

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

Revenue Comparison - All Funds						
Revenue Description	2025 Amended	2025 Budget	YEAR-TO-DATE THROUGH OCTOBER 31		\$	%
	Revenue Budget	% Collected	2025 Revenue	2024 Revenue	Variance	Variance
Municipal Income Taxes	\$ 36,728,000	90.2%	\$ 33,140,238	\$ 31,648,649	\$ 1,491,589	4.7%
Charges For Services	19,755,552	85.9%	16,978,745	15,963,872	1,014,872	6.4%
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	36.6%	4,169,010	3,251,586	917,424	28.2%
State Levied Shared Taxes	4,105,900	89.5%	3,675,650	3,294,050	381,600	11.6%
Fees, Licenses, Permits	3,738,620	90.6%	3,387,568	3,380,129	7,439	0.2%
Interest Earnings	3,011,250	122.6%	3,691,422	4,292,031	(600,610)	(14.0%)
All Other Revenue	2,728,880	90.9%	2,480,249	3,286,400	(806,151)	(24.5%)
Special Assessments	2,100,000	92.4%	1,940,192	2,084,013	(143,821)	(6.9%)
Fines And Forfeitures	1,420,000	76.7%	1,088,890	1,180,565	(91,675)	(7.8%)
Other Local Taxes	605,100	69.9%	422,972	427,531	(4,559)	(1.1%)
Sale Of Assets	5,000	1,298.2%	64,908	211,579	(146,671)	(69.3%)
Other Financing Sources	2,790	2,476.6%	69,097	341,993	(272,896)	(79.8%)
Total Revenue	\$ 100,270,243	86.2%	\$ 86,453,611	\$ 81,881,213	\$ 4,572,398	5.6%

2025 4th Quarter Revenue by Revenue Type



2025 4th Quarter Budget Revenue Overview - All Funds

Revenue Description	2025 Amended Budget	2025 Revenue	2025	% of Budget Remaining
			Amended Budget Remaining	
Municipal Income Taxes	\$ 36,728,000	\$ 33,140,238	\$ 3,587,762	9.8%
Charges For Services	19,755,552	16,978,745	2,776,807	14.1%
Property Taxes	14,671,450	15,344,670	(673,220)	(4.6%)
Intergov't Grant/Contract	11,397,701	4,169,010	7,228,691	63.4%
State Levied Shared Taxes	4,105,900	3,675,650	430,250	10.5%
Fees, Licenses, Permits	3,738,620	3,387,568	351,052	9.4%
Interest Earnings	3,011,250	3,691,422	(680,172)	(22.6%)
All Other Revenue	2,728,880	2,480,249	248,631	9.1%
Special Assessments	2,100,000	1,940,192	159,808	7.6%
Fines And Forfeitures	1,420,000	1,088,890	331,110	23.3%
Other Local Taxes	605,100	422,972	182,128	30.1%
Sale Of Assets	5,000	64,908	(59,908)	(1,198.2%)
Other Financing Sources	2,790	69,097	(66,307)	(2,376.6%)
Total Revenue	\$ 100,270,243	\$ 86,453,611	\$ 13,816,632	13.8%

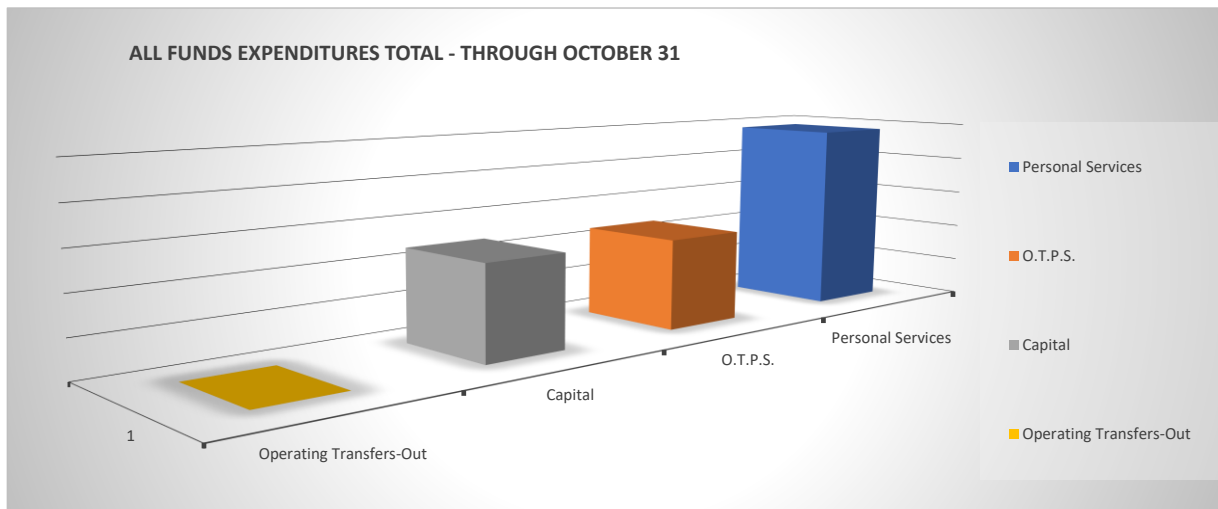
CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF OCTOBER 31, 2025
REVENUE COMPARISON - ALL FUNDS

FUND		YEAR-TO-DATE THROUGH OCTOBER 31			
		2025 Revenue	2024 Revenue	\$ Difference	% Difference
101	GENERAL	\$56,549,102	\$52,104,966	\$4,444,137	8.5%
201	STREET CONSTRUCTION	1,786,743	2,077,843	(291,100)	(14.0%)
206	LAW ENFORCEMENT TRUST	70,236	315,248	(245,012)	(77.7%)
207	DRUG LAW ENFORCEMENT TRUST	124,877	572,723	(447,846)	(78.2%)
208	CDBG RESOURCE	1,125,313	1,167,491	(42,178)	(3.6%)
211	HOME PROGRAM	114,681	11,903	102,778	863.5%
212	FEMA	0	2,526	(2,526)	(100.0%)
213	POLICE FACILITY IMPROVEMENT	21,240	12,935	8,305	64.2%
214	LOCAL TV PROGRAMMING	290,289	297,090	(6,801)	(2.3%)
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	6,050	5,075	83.9%
221	INDIGENT DUI TREATMENT	9,091	11,155	(2,064)	(18.5%)
222	MUNICIPAL COURT COMPUTERIZATION	39,129	59,518	(20,389)	(34.3%)
223	DUI - ENFORCEMENT/EDUCATION	3,330	3,194	136	4.3%
224	COURT SECURITY GRANT	38,330	98,814	(60,484)	(61.2%)
225	MUNI COURT - SPECIAL PROJECTS	65,411	70,031	(4,620)	(6.6%)
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	853,998	301,895	552,103	182.9%
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	49,186	157,374	320.0%
242	ONEOHIO OPIOID SETTLEMENT	40,036	69,000	(28,964)	(42.0%)
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	1,569,637	349,470	22.3%
402	FINANCED CAPITAL PROJECTS	163,949	0	163,949	0.0%
412	CITY HALL MAINTENANCE AND REPAIR	24,466	24,466	0	0.0%
416	REFUSE CAPITAL FUND	101,470	102,285	(815)	(0.8%)
601	WATER	16,843	11,033	5,810	52.7%
602	SEWER	4,469,301	4,437,565	31,736	0.7%
603	PARKING	247,515	229,272	18,243	8.0%
605	REFUSE FUND	2,848,602	2,744,123	104,479	3.8%
606	AMBULANCE SERVICES	1,250,926	1,299,567	(48,641)	(3.7%)
701	HOSPITALIZATION	7,232,883	6,525,613	707,270	10.8%
804	OFFICE ON AGING	2,422	928	1,494	160.9%
808	YOUTH RECREATION SCHOLARSHIP	1,685	250	1,435	574.0%
850	FLEXIBLE SPENDING ACCOUNT	140,445	131,157	9,289	7.1%
858	MISCELLANEOUS AGENCY	346,058	499,609	(153,551)	(30.7%)
FUND TOTALS		\$86,468,611	\$81,881,213	\$4,587,398	5.6%

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

Expenditure Comparison - All Funds						
Expenditure Description	2025 Amended Expense Budget	2025 Budget % Used	YEAR-TO-DATE THROUGH OCTOBER 31		\$ Variance	% Variance
			2025 Expenditure	2024 Expenditure		
Personal Services	\$ 60,492,703	80.5%	\$ 48,676,136	\$ 41,525,526	\$ 7,150,610	17.2%
O.T.P.S.	42,004,434	56.1%	23,579,831	20,731,473	2,848,357	13.7%
Capital	35,052,038	68.8%	24,130,051	11,132,379	12,997,672	116.8%
Operating Transfers-Out	333,905	0.0%	-	-	-	0.0%
Total Expenditures	137,883,080	69.9%	96,386,018	73,389,378	22,996,639	31.3%

2025 4th Quarter Expenditure by Expenditure Type



Budget Expenditure Overview - All Funds					
Expenditure Description	2025 Amended Budget	2025 Expenditure	Open PO's as of October 31, 2025*	2025 Amended Budget Remaining	% of Budget Remaining
Personal Services	\$ 60,492,703	\$ 48,676,136	\$ 4,005	\$ 11,812,563	19.5%
O.T.P.S.	42,004,434	23,579,831	5,138,034	13,286,569	31.6%
Capital	35,052,038	24,130,051	4,648,823	6,273,164	17.9%
Operating Transfers-Out	333,905	-	-	333,905	100.0%
Total Expenditures	\$ 137,883,080	\$ 96,386,018	\$ 9,790,862	\$ 31,706,201	23.0%

*Finance Department is reconciling encumbrances as of 01/01/2025

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

FUND NUMBER	FUND NAME	YEAR-TO-DATE THROUGH OCTOBER 31			
		2025 Expenditures	2024 Expenditures	\$ Difference	% Difference
101	GENERAL	\$47,307,071	\$39,280,048	\$8,027,022	20.4%
201	STREET CONSTRUCTION	2,814,830	1,256,587	1,558,243	124.0%
205	PUBLIC WORKS FACILITY IMPROVEMENT	177,312	0	177,312	0.0%
206	LAW ENFORCEMENT TRUST	47,117	288,312	(241,195)	(83.7%)
207	DRUG LAW ENFORCEMENT TRUST	181,518	233,813	(52,295)	(22.4%)
208	CDBG RESOURCE	1,727,424	1,602,176	125,248	7.8%
211	HOME PROGRAM	45,400	83,525	(38,125)	(45.6%)
213	POLICE FACILITY IMPROVEMENT	18,821	7,286	11,535	158.3%
214	LOCAL TV PROGRAMMING	209,075	146,282	62,793	42.9%
215	CAIN PARK	1,629,979	1,860,725	(230,746)	(12.4%)
216	RECREATION FACILITY IMPROVEMENT	724,853	328,238	396,615	120.8%
221	INDIGENT DUI TREATMENT	0	4,854	(4,854)	(100.0%)
222	MUNICIPAL COURT COMPUTERIZATION	360	33,919	(33,559)	(98.9%)
224	COURT SECURITY GRANT	38,330	0	38,330	0.0%
225	MUNI COURT - SPECIAL PROJECTS	23,200	24,258	(1,058)	(4.4%)
226	LEAD SAFE PROGRAM - CUYAHOGA CNTY	831,968	554,927	277,041	49.9%
228	CDBG-COVID	78,137	25,174	52,963	210.4%
230	STREET LIGHTING	825,161	888,472	(63,310)	(7.1%)
231	TREE FUND	836,423	759,471	76,952	10.1%
232	POLICE PENSION	0	246,960	(246,960)	(100.0%)
233	FIRE PENSION	0	283,179	(283,179)	(100.0%)
234	EARNED BENEFITS	360,817	294,298	66,519	22.6%
240	FEDERAL MISCELLANEOUS GRANTS	82,978	138,256	(55,279)	(40.0%)
241	LOCAL FISCAL RECOVERY	15,867,529	3,909,412	11,958,117	305.9%
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	3,063,596	2,555,679	507,917	19.9%
411	ECONOMIC DEVELOPMENT	76,728	1,001,441	(924,713)	(92.3%)
412	CITY HALL MAINTENANCE AND REPAIR	3,473	16,064	(12,592)	(78.4%)
416	REFUSE CAPITAL FUND	495,522	918,440	(422,919)	(46.0%)
601	WATER	269,389	20,308	249,081	1,226.5%
602	SEWER	4,772,223	3,330,111	1,442,112	43.3%
603	PARKING	644,540	541,510	103,030	19.0%
605	REFUSE FUND	3,325,024	2,892,977	432,047	14.9%
606	AMBULANCE SERVICES	936,640	804,411	132,230	16.4%
701	HOSPITALIZATION	7,020,674	6,525,613	495,061	7.6%
804	OFFICE ON AGING	675	1,500	(825)	(55.0%)
808	YOUTH RECREATION SCHOLARSHIP	4,605	0	4,605	0.0%
850	FLEXIBLE SPENDING ACCOUNT	152,771	126,835	25,936	20.4%
858	MISCELLANEOUS AGENCY	328,812	1,008,272	(679,460)	(67.4%)
FUND TOTALS		\$96,387,518	\$73,389,378	\$22,998,139	31.3%

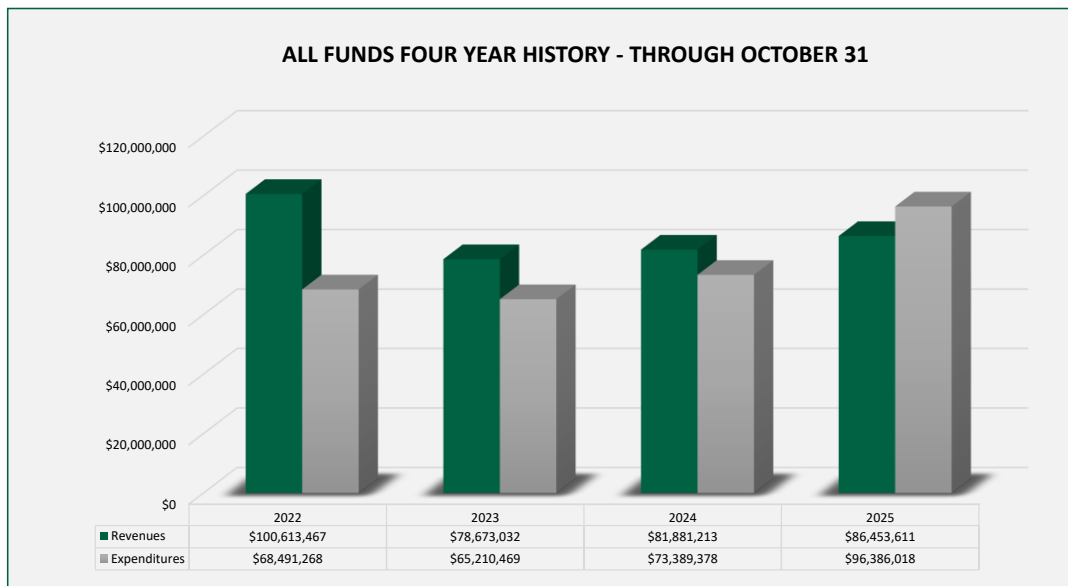
**CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF OCTOBER 31, 2025
REVENUE AND EXPENDITURE HISTORY – ALL FUNDS**

YEAR-TO-DATE REVENUE COMPARISON THROUGH OCTOBER 31, 2025				
Revenue Description	2022 Revenue	2023 Revenue	2024 Revenue	2025 Revenue
Municipal Income Taxes	\$ 29,082,638	\$ 30,343,673	\$ 31,648,649	\$ 33,140,238
Property Taxes	10,383,874	11,115,731	12,518,813	15,344,670
Charges For Services	13,998,951	14,145,684	15,963,872	16,978,745
Intergov't Grant/Contract	23,528,189	5,046,483	3,251,586	4,169,010
Interest Earnings	729,407	3,275,908	4,292,031	3,691,422
State Levied Shared Taxes	3,330,498	3,471,206	3,294,050	3,675,650
Fees, Licenses, Permits	2,594,628	3,750,146	3,380,129	3,387,568
All Other Revenue	2,879,606	2,686,695	3,286,400	2,480,249
Special Assessments	2,084,052	2,146,519	2,084,013	1,940,192
Fines And Forfeitures	1,126,141	1,101,665	1,180,565	1,088,890
Other Local Taxes	512,755	459,534	427,531	422,972
Other Financing Sources	10,261,091	1,100,751	341,993	69,097
Sale Of Assets	101,636	29,040	211,579	64,908
All Funds Revenue Total	\$ 100,613,467	\$ 78,673,032	\$ 81,881,213	\$ 86,453,611

YEAR-TO-DATE EXPENDITURE COMPARISON THROUGH OCTOBER 31, 2025				
Expenditure Description	2022 Expenditure	2023 Expenditure	2024 Expenditure	2025 Expenditure
Personal Services	\$ 37,693,202	\$ 37,795,473	\$ 41,525,526	\$ 48,676,136
O.T.P.S.	20,901,657	19,555,487	20,731,473	23,579,831
Capital	8,556,409	7,859,508	11,132,379	24,130,051
Operating Transfers-Out	1,340,000	-	-	-
All Funds Expenditures Total	\$ 68,491,268	\$ 65,210,469	\$ 73,389,378	\$ 96,386,018
Revenue over (under) expenditure	\$ 32,122,199	\$ 13,462,563	\$ 8,491,835	\$ (9,932,406)

YEAR-TO-DATE COMPARISON THROUGH OCTOBER 31, 2025				
All Funds Cash Balance	2022 Amount	2023 Amount	2024 Amount	2025 Amount*
Beginning Fund Cash Balance	\$ 68,916,713	\$ 100,128,535	\$ 109,321,556	\$ 110,693,318
Year to Date Revenue	100,613,467	78,673,032	81,881,213	86,453,611
Year to Date Expenditure	68,491,268	65,210,469	73,389,378	96,386,018
Cash Balance at the end of October	\$ 101,038,912	\$ 113,591,098	\$ 117,813,391	\$ 100,760,912
Open Encumbrances	6,691,749	15,187,525	20,248,888	9,790,862
Ending Unencumbered Fund Balance	\$ 94,347,163	\$ 98,403,573	\$ 97,564,502	\$ 90,970,050

October 31, 2025 Unencumbered All Funds Balance

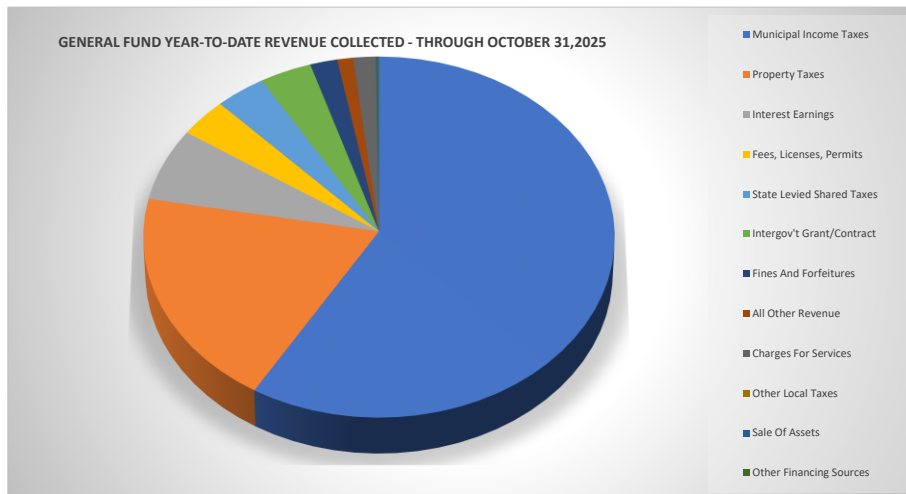


*Finance Department is reconciling encumbrances as of 01/01/2025

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

Revenue Comparison - General Fund						
Revenue Description	2025 Amended	2025 Budget	YEAR-TO-DATE THROUGH OCTOBER 31		\$	%
	Revenue Budget	% Collected	2025 Revenue	2024 Revenue	Variance	Variance
Municipal Income Taxes	\$ 36,728,000	90.2%	\$ 33,140,238	\$ 31,648,649	\$ 1,491,589	4.7%
Property Taxes	10,687,450	102.1%	10,912,698	8,253,010	2,659,688	32.2%
Interest Earnings	3,001,750	122.7%	3,682,654	4,284,835	(602,180)	(14.1%)
Fees, Licenses, Permits	2,291,620	85.5%	1,959,335	1,925,113	34,222	1.8%
State Levied Shared Taxes	2,190,900	92.3%	2,022,020	1,662,611	359,409	21.6%
Intergov't Grant/Contract	1,523,550	136.7%	2,082,393	1,223,318	859,075	70.2%
Fines And Forfeitures	1,420,000	76.7%	1,088,890	1,180,565	(91,675)	(7.8%)
All Other Revenue	782,700	80.9%	632,900	579,543	53,357	9.2%
Charges For Services	718,350	125.5%	901,805	816,628	85,177	10.4%
Other Local Taxes	5,100	0.1%	6	8	(2)	(29.4%)
Sale Of Assets	5,000	1,141.3%	57,067	211,579	(154,512)	(73.0%)
Other Financing Sources	2,790	2,476.6%	69,097	319,107	(250,010)	(78.3%)
Total Revenue	\$ 59,357,210	95.3%	\$ 56,549,102	\$ 52,104,966	\$ 4,444,137	8.5%

2025 4th Quarter Revenue by Revenue Type



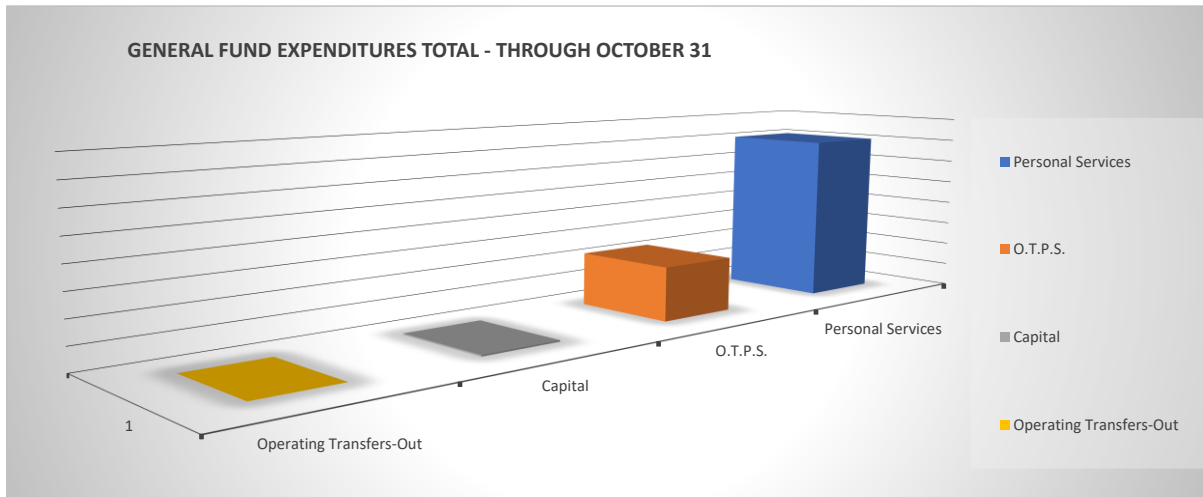
2025 3rd Quarter Budget Revenue Overview - General Fund

	2025 Amended	2025 Revenue	2025	% of Budget
	Budget		Amended Budget Remaining	Remaining
Municipal Income Taxes	\$ 36,728,000	\$ 33,140,238	\$ 3,587,762	9.8%
Property Taxes	10,687,450	10,912,698	(225,248)	(2.1%)
Interest Earnings	3,001,750	3,682,654	(680,904)	(22.7%)
Fees, Licenses, Permits	2,291,620	1,959,335	332,285	14.5%
State Levied Shared Taxes	2,190,900	2,022,020	168,880	7.7%
Intergov't Grant/Contract	1,523,550	2,082,393	(558,843)	(36.7%)
Fines And Forfeitures	1,420,000	1,088,890	331,110	23.3%
All Other Revenue	782,700	632,900	149,800	19.1%
Charges For Services	718,350	901,805	(183,455)	(25.5%)
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	69,097	(66,307)	(2,376.6%)
Total Revenue	\$ 59,357,210	\$ 56,549,102	\$ 2,808,108	4.7%

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

Expenditure Comparison - General Fund						
Expenditure Description	2025 Amended Expense Budget	2025 Budget % Used	YEAR-TO-DATE THROUGH OCTOBER 31		\$ Variance	% Variance
			2025 Expenditure	2024 Expenditure		
Personal Services	\$ 43,477,582	81.4%	\$ 35,389,960	\$ 28,849,448	\$ 6,540,512	22.7%
O.T.P.S.	18,330,320	63.4%	11,623,362	10,369,251	1,254,111	12.1%
Capital	561,882	52.3%	293,749	61,349	232,400	378.8%
Operating Transfers-Out	316,450	0.0%	-	-	-	0.0%
Total Expenditures	62,686,234	75.5%	47,307,071	39,280,048	8,027,022	20.4%

2025 4th Quarter Expenditure by Expenditure Type



Budget Expenditure Overview - GENERAL FUND						
	2025 Amended Budget	2025 Expenditure	Open PO's as of October 31*	2025 Amended Budget Remaining	% of Budget Remaining	
Personal Services	\$ 43,477,582	\$ 35,389,960	\$ 2,975	\$ 8,084,647	18.6%	
O.T.P.S.	18,330,320	11,623,362	2,113,114	4,593,843	25.1%	
Capital	561,882	293,749	122,274	145,858	26.0%	
Operating Transfers-Out	316,450	-	-	316,450	100.0%	
Total Expenditures	\$ 62,686,234	\$ 47,307,071	\$ 2,238,364	\$ 13,140,799	21.0%	

*Finance Department is reconciling encumbrances as of 01/01/2025

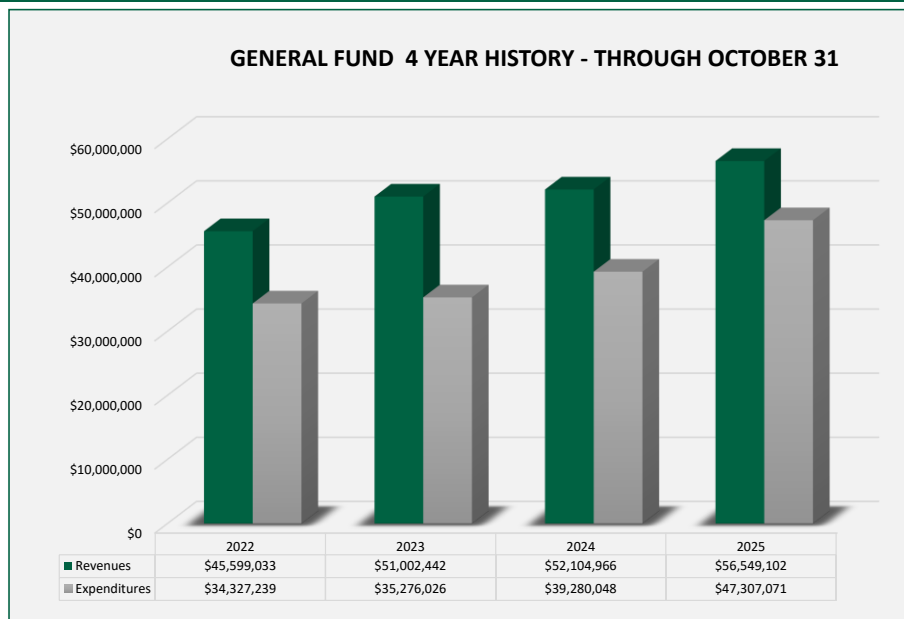
**CITY OF CLEVELAND HEIGHTS
QUARTERLY FINANCIAL STATEMENTS
AS OF OCTOBER 31, 2025
REVENUE AND EXPENDITURE HISTORY – GENERAL FUND**

YEAR-TO-DATE REVENUE COMPARISON THROUGH OCTOBER 31, 2025			
Revenue Description	2023 Revenue	2024 Revenue	2025 Revenue
Municipal Income Taxes	\$ 30,343,673	\$ 31,648,649	\$ 33,140,238
Property Taxes	8,228,963	8,253,010	10,912,698
Interest Earnings	3,268,489	4,284,835	3,682,654
Intergov't Grant/Contract	1,259,587	1,223,318	2,082,393
Fees, Licenses, Permits	2,628,387	1,925,113	1,959,335
State Levied Shared Taxes	1,830,674	1,662,611	2,022,020
Fines And Forfeitures	1,101,665	1,180,565	1,088,890
Charges For Services	672,878	816,628	901,805
All Other Revenue	598,423	579,543	632,900
Other Financing Sources	1,043,714	319,107	69,097
Sale Of Assets	25,990	211,579	57,067
Other Local Taxes	-	8	6
General Fund Revenue Total	\$ 51,002,442	\$ 52,104,966	\$ 56,549,102

YEAR-TO-DATE EXPENDITURE COMPARISON THROUGH OCTOBER 31, 2025			
Expenditure Description	2023 Expenditure	2024 Expenditure	2025 Expenditure
Personal Services	\$ 24,195,589	\$ 28,849,448	\$ 35,389,960
O.T.P.S.	10,990,899	10,369,251	11,623,362
Capital	89,538	61,349	293,749
Operating Transfers-Out	-	-	-
General Fund Expenditures Total	\$ 35,276,026	\$ 39,280,048	\$ 47,307,071
Revenue over (under) expenditure	\$ 15,726,416	\$ 12,824,917	\$ 9,242,031

YEAR-TO-DATE THROUGH OCTOBER 31, 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	51,002,442	52,104,966	56,549,102
Year to Date Expenditure	35,276,026	39,280,048	47,307,071
Cash Balance at the end of October	\$ 40,748,048	\$ 34,363,685	\$ 39,416,018
Open Encumbrances	1,846,888	2,448,377	2,238,364
Ending Unencumbered Fund Balance	\$ 38,901,160	\$ 31,915,308	\$ 37,177,654

October 31, 2025 Unencumbered General Fund Balance



*Finance Department is reconciling encumbrances as of 01/01/2025