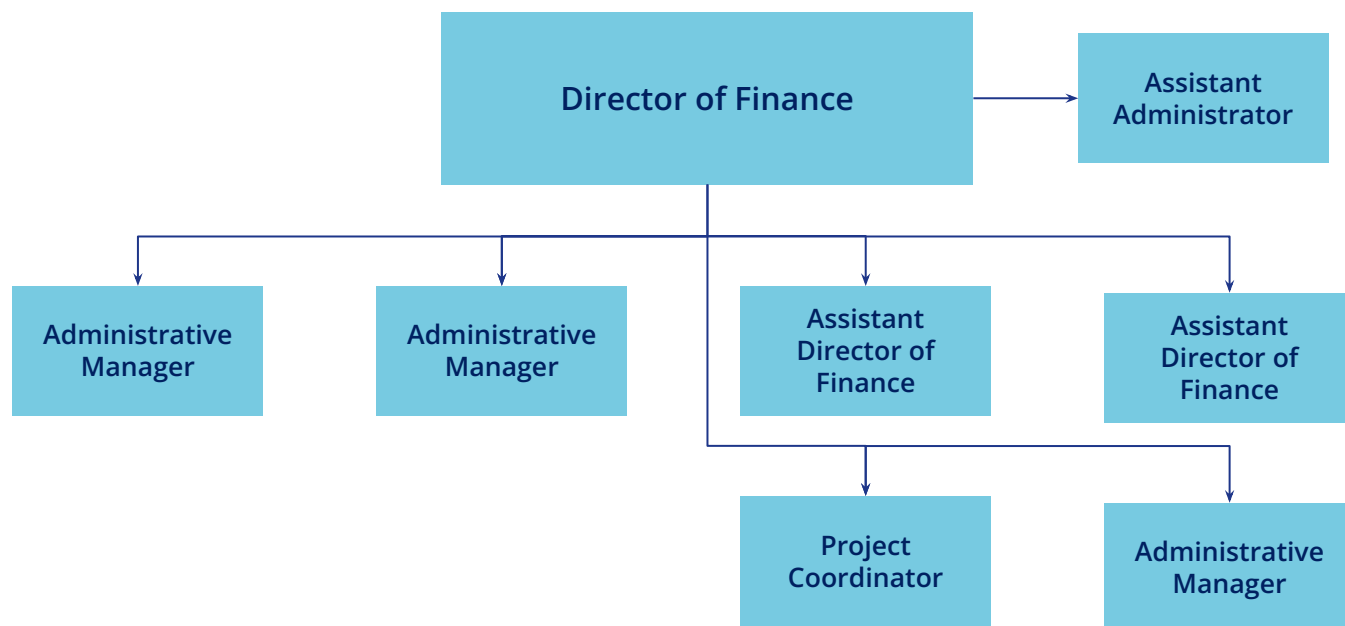


Finance Administration

Director Paul C. Barrett

Mission Statement: To responsibly steward the financial operations of the City in support of the reliable, efficient, and effective delivery of City services to meet the evolving needs of all members of our community by providing transparent, efficient, and innovative financial services consistent with generally accepted accounting principles and applicable laws.

Summary: The Division supports the operation of the City by overseeing the City's fiscal operations in accordance with the Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP); and by providing strategic leadership, supervision, and support of the Finance Department's twelve Divisions. The Division coordinates the Finance Department's policy agenda, including legislation such as the City's annual operating and capital appropriations legislation; records management; and major projects. The Division also manages the travel bookings and payments for all City employees.



Expenditures

	2023 Actual	2024 Actual	2025 Unaudited	2025 Adopted	2026 Budget
Salaries					
Full Time Permanent	\$ 590,440	\$ 881,149	\$ 1,064,467	\$ 1,241,903	\$ 1,346,816
Longevity	2,450	2,450	2,850	2,750	3,525
Vacation Conversion	3,397	3,465	-	-	-
Separation Payments	1,821	17,609	97,948	-	-
Total Salaries	598,108	904,673	1,165,265	1,244,653	1,350,341
Employee Benefits					
Hospitalization	51,242	76,619	106,595	151,305	149,840
Prescription	10,850	15,368	23,115	31,869	33,586
Dental	3,017	3,427	3,780	6,269	4,926
Vision Care	588	608	691	1,080	852
Public Employees Retire System	94,668	118,580	230,561	174,634	182,243
Fica-Medicare	9,998	12,899	15,432	18,048	18,825
Workers' Compensation	5,387	6,802	21,623	22,242	22,242
Life Insurance	287	257	346	608	565
Clothing Allowance	530	-	-	-	-
Total Employee Benefits	176,566	234,560	402,143	406,055	413,079
Other Training & Professional Dues					
Travel	17,396	49,569	20,086	17,000	17,000
Tuition & Registration Fees	72	725	2,267	2,600	2,000
Training	-	-	577	-	-
Mileage (Priv Auto) Trng Prps	-	-	-	200	200
Professional Dues & Subscript	261	579	1,455	6,700	6,700
Total Other Training & Professional Dues	17,729	50,873	24,385	26,500	25,900
Contractual Services					
Professional Services	120,924	212,608	152,540	150,000	150,000
Advertising And Public Notice	-	-	-	2,000	-
Parking In City Facilities	1,404	2,534	2,372	3,000	3,000
Insurance And Official Bonds	-	250	-	-	-
Other Contractual	-	25,000	-	-	-
Total Contractual Services	122,328	240,392	154,912	155,000	153,000
Material & Supplies					
Office Supplies	-	-	-	200	-
Postage	266	102	109	1,200	-
Computer Software	-	-	-	300	-
Food	-	-	-	200	-
Other Supplies	-	-	-	250	-
Just In Time Office Supplies	1,386	1,044	1,995	2,000	2,000
Total Material & Supplies	1,652	1,147	2,105	4,150	2,000
Interdepartmental Service Charges					
Charges From Telephone Exch	11,539	10,212	14,215	18,769	18,769
Charges From Print & Repro	11,793	14,815	13,248	17,505	17,505
Charges From Central Storeroom	197	59	1,341	232	1,674
Charges From M.V.M.	264	82	32	90	90
Total Interdepartmental Service Charges	23,793	25,168	28,835	36,596	38,038
Total Expenditures	\$ 940,176	\$ 1,456,812	\$ 1,777,645	\$ 1,872,954	\$ 1,982,358

Revenues

	2023 Actual	2024 Actual	2025 Unaudited	2025 Adopted	2026 Budget
Miscellaneous	\$ -	\$ 1,055	\$ 1,090	\$ -	\$ -
Total Revenue	\$ -	\$ 1,055	\$ 1,090	\$ -	\$ -

Comparison of Staffing Level

	2025 Budget	2025 Actual	2026 Budget
FULL TIME			
ADMINISTRATORS & OFFICIALS			
Assistant Director	2	2	2
Director of Finance	1	1	1
Total ADMINISTRATORS & OFFICIALS	3	3	3
PROFESSIONALS			
Administrative Manager	4	1	1
Assistant Administrator	1	-	-
Project Coordinator	2	2	2
Project Director	-	1	1
Project Specialist	1	-	1
Administrative Manager II	-	3	3
Total PROFESSIONALS	8	7	8
Total FULL TIME	11	10	11
Total Finance Administration	11	10	11

Division of Accounts

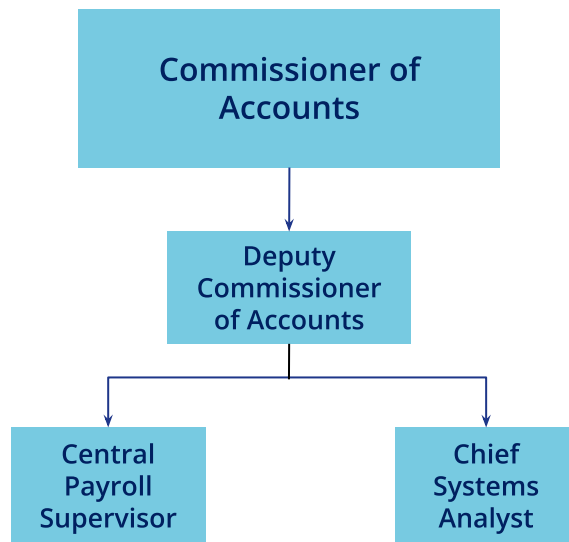
Commissioner Lonya Moss Walker

Mission Statement: To accurately and efficiently record financial transactions and to provide centralized accounting services to the City’s Departments.

Summary: The Division is responsible for maintaining the City’s financial accounting records and facilitating the timely payment of the City’s liabilities. The Division also serves as the collection point for all payroll data and monitors the processing of the City’s payrolls and related reports. The Division records cash receipts, performs reviews of cash disbursements, processes encumbrances, and maintains the City’s document storage.

Key Programs: Accounts Payable, General Accounting, Payroll, Record Management

Output Metric	Historic Data		
	2023	2024	2025
1 Accounts Payable checks processed	20,000+	25,000+	26,293
2 Accounts Payable processing time for payments	7 to 10 days	5 to 7 days	5 to 7 days
3 Central Payroll checks processed bi- weekly	paperless	paperless	187,772
4 Central Payroll W2(s) processed yearly	17 boxes	17 boxes	17 boxes
5 Central Payroll processing time for separation vouchers	12 weeks	6-8 weeks	6-8 weeks



Expenditures

	2023 Actual	2024 Actual	2025 Unaudited	2025 Adopted	2026 Budget
Salaries					
Full Time Permanent	\$ 1,014,010	\$ 1,224,020	\$ 1,307,457	\$ 1,446,883	\$ 1,614,673
Part-Time Permanent	19,933	-	-	-	-
Longevity	8,150	8,575	7,575	8,275	7,775
Vacation Conversion	11,415	12,845	-	-	-
Separation Payments	5,002	11,792	4,872	-	220,000
Bonus Incentive	4,000	-	-	-	-
Overtime	480	-	-	-	-
Total Salaries	1,062,990	1,257,231	1,319,904	1,455,158	1,842,448
Employee Benefits					
Hospitalization	178,387	230,776	260,531	322,488	332,198
Prescription	33,181	38,850	50,677	60,165	69,561
Dental	7,343	8,199	8,825	11,548	11,202
Vision Care	1,469	1,487	1,529	2,136	1,845
Public Employees Retire System	145,401	164,709	167,459	204,876	228,231
Fica-Medicare	14,819	17,527	18,331	21,101	26,718
Workers' Compensation	9,827	9,520	10,006	8,300	9,538
Life Insurance	610	599	734	1,163	1,153
Unemployment Compensation	292	-	-	-	-
Total Employee Benefits	391,329	471,668	518,092	631,777	680,446
Other Training & Professional Dues					
Travel	-	5,526	-	3,000	3,000
Tuition & Registration Fees	-	-	-	2,000	2,000
Professional Dues & Subscript	1,044	1,721	915	2,250	2,250
Total Other Training & Professional Dues	1,044	7,247	915	7,250	7,250
Contractual Services					
Professional Services	185,518	167,244	128,032	400,000	400,000
Freight Expense	24	-	-	-	-
Insurance And Official Bonds	-	327	-	-	-
Other Contractual	550,000	700,000	640,000	550,000	550,000
Total Contractual Services	735,542	867,571	768,032	950,000	950,000
Material & Supplies					
Office Supplies	1,778	1,020	718	2,000	5,000
Postage	922	967	989	1,000	1,000
Computer Software	-	-	-	500	500
Just In Time Office Supplies	2,499	3,816	2,397	2,500	4,000
Total Material & Supplies	5,200	5,803	4,104	6,000	10,500
Maintenance					
Maintenance Office Equipment	-	-	-	1,400	1,400
Total Maintenance	-	-	-	1,400	1,400
Interdepartmental Service Charges					
Charges From Telephone Exch	5,250	3,755	4,313	8,539	8,539
Charges From Print & Repro	6,180	5,812	7,067	6,867	8,815
Charges From Central Storeroom	20,944	3,937	13,318	24,752	24,752
Total Interdepartmental Service Charges	32,373	13,504	24,699	40,158	42,106
Total Expenditures	\$ 2,228,478	\$ 2,623,024	\$ 2,635,745	\$ 3,091,743	\$ 3,534,150

Comparison of Staffing Level

	2025 Budget	2025 Actual	2026 Budget
FULL TIME			
ADMINISTRATORS & OFFICIALS			
Assistant Administrator	3	3	3
Commissioner of Accounts	1	1	1
Deputy Commissioner of Accounts	1	1	1
Total ADMINISTRATORS & OFFICIALS	5	5	5
ADMINISTRATIVE SUPPORT			
Principal Clerk	3	3	3
Chief Clerk	3	3	3
Project Specialist	-	1	1
Total ADMINISTRATIVE SUPPORT	6	7	7
PROFESSIONALS			
Administrative Manager	2	1	1
Contract Compliance Officer	1	1	1
Personnel Administrator	2	1	3
Central Payroll Supervisor	1	1	1
Chief Systems Analyst	1	2	2
Deputy Central Payroll Supervisor	1	-	1
Administrative Officer	2	1	1
Total PROFESSIONALS	10	7	10
Total FULL TIME	21	19	22
Total Division of Accounts	21	19	22

Division of Assessments and Licenses

Commissioner Dedrick Stephens

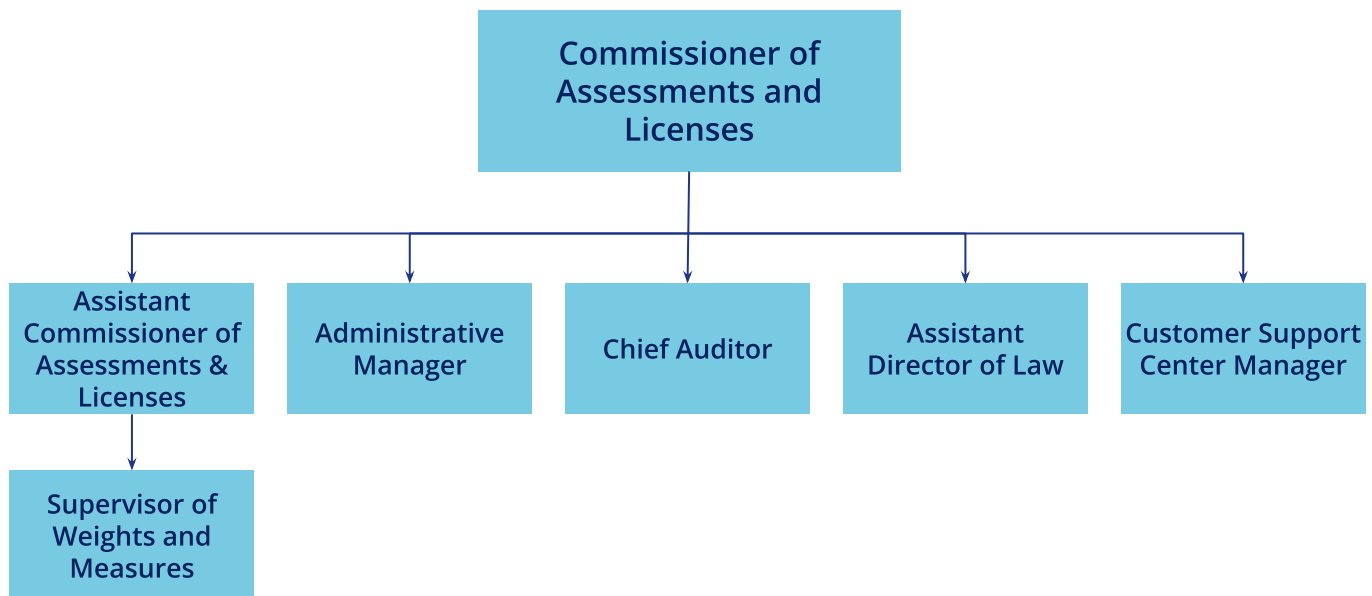
Mission Statement: Our goal is to offer valuable regulatory, financial, and administrative shared services that improve the quality of life in Cleveland. We do this by effectively regulating various professions and industries, efficiently billing for services, and fairly collecting revenues, all while upholding the highest standards of integrity and ethics.

Summary: The Division oversees the administration and collection of various excise and gross receipts taxes to fund city operations. It also regulates and enforces licensing and permitting laws to protect the public. Additionally, the Division manages a city-wide billing and collection service to recover expenses incurred for various services.

The Bureau of Weights and Measures ensures the accuracy of commercial weighing and measuring devices in the city through consistent enforcement of local, state, and national laws. The Division’s assessment activities support special improvement districts, special energy improvement projects, and help recover funds spent on public improvements. Furthermore, the Division provides accounting, billing, and permit processing services to other city departments.

Key Programs: Assessments, Licenses and Permits, Excise Tax Administration, City Services Billing & Collections, Bureau of Weights & Measures

Output Metric	Historic Data		
	2023	2024	2025
1 Revenue from divisional activities supporting municipal & community operations	\$68.2 M	\$74.2 M	78.0 M
2 Entertainment Venues applications issued	210	24	14
3 Total # of Weights & Measures inspections conducted	7,041	6,290	6,347



Expenditures

	2023 Actual	2024 Actual	2025 Unaudited	2025 Adopted	2026 Budget
Salaries					
Full Time Permanent	\$ 1,862,125	\$ 1,725,136	\$ 1,473,106	\$ 1,858,407	\$ 1,874,713
Injury Pay	1,200	-	-	-	-
Longevity	8,225	8,550	8,125	10,325	8,900
Vacation Conversion	15,606	4,591	-	-	-
Separation Payments	6,515	6,592	13,643	8,500	8,500
Bonus Incentive	12,000	3,000	-	-	-
Overtime	68,655	12,383	24,993	50,000	40,000
Total Salaries	1,974,327	1,760,252	1,519,866	1,927,232	1,932,113
Employee Benefits					
Hospitalization	638,377	396,486	349,114	535,564	475,065
Prescription	77,705	70,609	69,261	106,230	100,517
Dental	15,722	12,657	11,507	17,458	15,849
Vision Care	2,360	1,953	1,813	3,024	2,358
Public Employees Retire System	272,613	239,443	209,739	263,476	264,950
Fica-Medicare	27,469	24,326	20,927	27,094	27,310
Workers' Compensation	17,758	15,822	11,941	12,064	12,064
Life Insurance	1,245	965	935	1,744	1,510
Unemployment Compensation	4,639	-	-	-	-
Clothing Allowance	-	-	-	705	-
Clothing Maintenance	-	-	-	270	-
Total Employee Benefits	1,057,888	762,261	675,238	967,629	899,623
Other Training & Professional Dues					
Travel	7,217	9,689	3,124	4,500	4,000
Tuition & Registration Fees	1,895	1,345	1,200	6,000	6,000
Training	-	1,000	-	6,800	7,500
Professional Dues & Subscript	395	320	352	2,100	1,750
Total Other Training & Professional Dues	9,507	12,354	4,676	19,400	19,250
Utilities					
Electricity - Other	9,000	-	-	-	-
Total Utilities	9,000	-	-	-	-
Contractual Services					
Professional Services	88,185	181,554	48,000	597,000	572,000
Court Reporter	-	-	-	1,000	1,000
Mileage (Private Auto)	188	-	104	300	300
Expense Account Reimbursement	-	-	-	250	250
Advertising And Public Notice	8,027	23,849	22,754	55,000	30,000
Insurance And Official Bonds	-	250	-	250	250
Property Rental	172,137	-	-	-	-
Other Contractual	1,976	-	-	-	-
Credit Card Processing Fees	221,947	305,740	256,178	225,000	276,500
Total Contractual Services	492,460	511,392	327,036	878,800	880,300

Expenditures

	2023 Actual	2024 Actual	2025 Unaudited	2025 Adopted	2026 Budget
Material & Supplies					
Postage	541	350	370	600	400
Computer Hardware	-	-	-	750	-
Computer Software	-	-	-	3,000	3,000
Small Equipment	-	9,166	-	7,500	8,000
Other Supplies	495	451	287	2,000	1,000
Safety Equipment	-	7,290	-	6,900	7,290
Just In Time Office Supplies	4,787	7,615	1,586	11,000	9,500
Total Material & Supplies	5,822	24,872	2,243	31,750	29,190
Maintenance					
Maintenance Contracts	-	-	-	5,000	2,700
Computer Software Maintenance	443,718	7,805	5,766	3,535	3,800
Total Maintenance	443,718	7,805	5,766	8,535	6,500
Interdepartmental Service Charges					
Charges From Telephone Exch	7,298	6,051	7,108	11,871	8,329
Charges From Print & Repro	41,233	27,819	37,826	32,871	47,179
Charges From Central Storeroom	39,280	12,756	31,167	46,422	38,897
Charges From M.V.M.	22,866	8,226	11,963	9,031	16,020
Total Interdepartmental Service Charges	110,677	54,853	88,064	100,195	110,425
Capital Outlay	-	-	90,000	-	-
Total Expenditures	\$ 4,103,400	\$ 3,133,788	\$ 2,712,890	\$ 3,933,541	\$ 3,877,401

Revenues

	2023 Actual	2024 Actual	2025 Unaudited	2025 Adopted	2026 Budget
Charges for Services	\$ 128,558	\$ 153,452	\$ 175,810	\$ 100,125	\$ 135,000
Licenses & Permits	258,989	210,636	232,189	242,480	217,215
Miscellaneous	10,668	10,413	16,031	10,000	8,500
Other Taxes	45,766,696	52,966,260	55,094,642	53,487,333	60,015,000
Total Revenue	\$ 46,164,911	\$ 53,340,761	\$ 55,518,671	\$ 53,839,938	\$ 60,375,715

Comparison of Staffing Level

	2025 Budget	2025 Actual	2026 Budget
FULL TIME			
ADMINISTRATORS & OFFICIALS			
Assistant Commissioner of Assessments and Licenses	1	-	1
Commissioner of Assessments and Licenses	1	1	1
Total ADMINISTRATORS & OFFICIALS	2	1	2
ADMINISTRATIVE SUPPORT			
Chief Clerk	5	2	3
Billing Clerk	1	1	1
Senior Cashier	2	2	2
Total ADMINISTRATIVE SUPPORT	8	5	6
PROFESSIONALS			
Administrative Manager	1	1	1
Assistant Administrator	2	3	3
Business Process Analyst	-	-	1
Misdemeanor Investigator	-	-	1
Accountant II	3	-	-
Assessments Analyst	3	3	3
Assistant Director of Law I	1	1	1
Chief Auditor	1	1	1
Customer Support Center Manager	1	1	1
Miscellaneous Investigator	2	-	-
Personnel Analyst I	1	-	-
Principal Cashier	1	1	1
Revenue Analyst	2	1	2
Senior Clerk	1	1	1
Accountant III	-	2	2
Administrative Officer	1	1	1
Auditor II	-	-	3
Total PROFESSIONALS	20	16	22
TECHNICIANS			
Inspector of Weights & Measures	4	1	4
Supervisor of Weights & Measures	1	1	1
Total TECHNICIANS	5	2	5
Total FULL TIME	35	24	35
Total Division of Assessments and Licenses	35	24	35

Division of Treasury

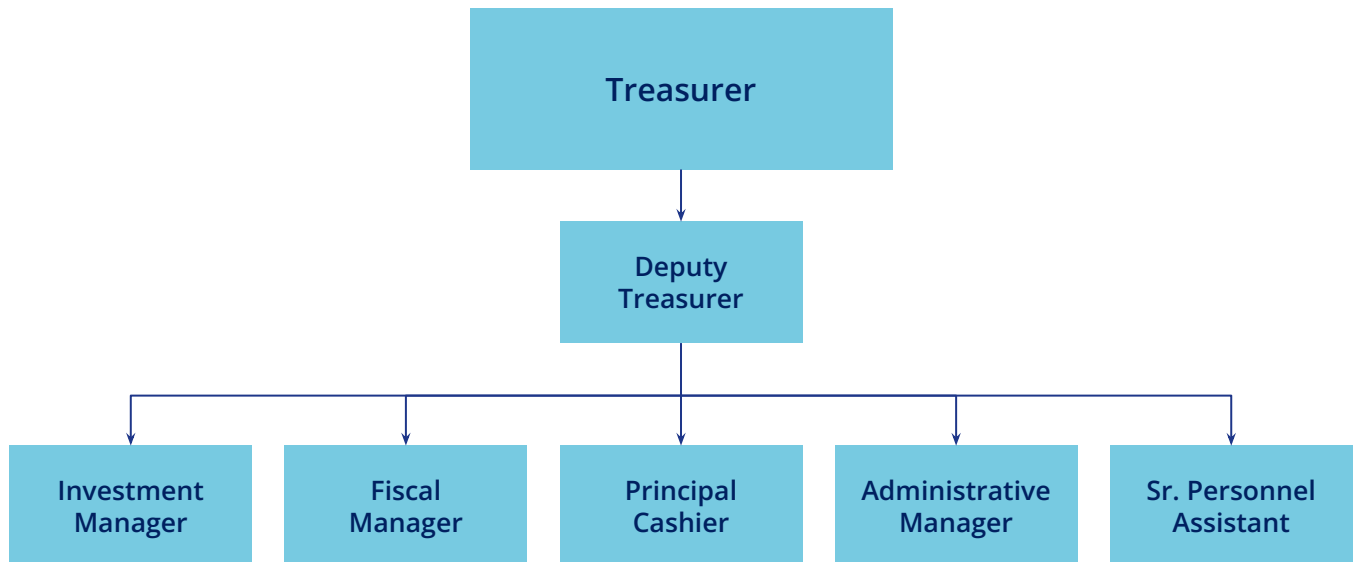
Treasurer Natalie Banks

Mission Statement: To collect, protect, and invest public monies in a professional manner that is consistent with the guidelines established by the Codified Ordinances of the City of Cleveland.

Summary: The City Treasurer is the custodian of all public money of the City. Treasury is the central office through which all banking, treasury management and related auxiliary services are provided to City departments and divisions. Treasury receives and disburses all public money of the City on warrants issued by the Commissioner of Accounts in accordance with the City Charter and Codified Ordinances. Funds are held in approved depositories protected by pledge collateral or invested in accordance with the City's Cash Management and Investment Policy. Treasury is the paymaster for all City employees and as such coordinates the distribution of payroll checks and manages employee direct deposit.

Key Programs: Cash Collection and Depository Services, Cash Management, Disbursements, Investments, Payroll Services

Output Metric	Historic Data		
	2023	2024	2025
1 Interest Earnings	\$28,832,383	\$39,725,944	\$32,973,554
2 Number of Checks Processed/Printed	30,565	30,339	31,230
3 Number of Bank Accounts Managed	90	81	77



Expenditures

	2023 Actual	2024 Actual	2025 Unaudited	2025 Adopted	2026 Budget
Salaries					
Full Time Permanent	\$ 430,828	\$ 335,413	\$ 417,867	\$ 560,655	\$ 589,034
Part-Time Permanent	29,340	53,650	53,632	131,832	131,832
Longevity	2,900	2,025	2,950	2,250	2,950
Vacation Conversion	7,173	4,904	-	-	-
Separation Payments	39,213	-	-	-	-
Bonus Incentive	1,000	-	-	-	-
Total Salaries	510,454	395,992	474,448	694,737	723,816
Employee Benefits					
Hospitalization	61,903	51,766	62,241	112,998	108,904
Prescription	12,945	9,897	13,015	23,616	24,003
Dental	2,797	2,038	2,271	4,294	3,864
Vision Care	450	361	442	724	653
Public Employees Retire System	65,334	52,569	65,238	97,585	101,743
Fica-Medicare	7,188	5,524	6,627	10,072	10,489
Workers' Compensation	4,762	4,395	15,883	14,374	-
Life Insurance	188	142	201	388	383
Total Employee Benefits	155,567	126,692	165,919	264,051	250,039
Other Training & Professional Dues					
Tuition & Registration Fees	200	200	1,146	1,500	1,500
Mileage (Priv Auto) Trng Prps	-	-	-	500	500
Professional Dues & Subscript	378	-	-	1,000	1,000
Total Other Training & Professional Dues	578	200	1,146	3,000	3,000
Contractual Services					
Professional Services	-	-	2,000	-	-
Parking In City Facilities	-	-	-	350	350
Insurance And Official Bonds	2,056	-	-	15,000	15,000
Other Contractual	52,260	69,980	61,980	63,800	70,000
Total Contractual Services	54,316	69,980	63,980	79,150	85,350
Material & Supplies					
Office Supplies	345	562	778	1,000	1,000
Postage	-	-	-	200	200
Office Furniture & Equipment	6,729	-	-	7,000	7,000
Other Supplies	58	4,906	4,990	5,000	5,000
Just In Time Office Supplies	1,318	487	650	1,000	1,000
Total Material & Supplies	8,451	5,955	6,418	14,200	14,200
Maintenance					
Maintenance Office Equipment	1,495	1,495	1,495	5,000	5,000
Maintenance Contracts	1,113	1,131	1,797	1,800	1,800
Total Maintenance	2,608	2,626	3,292	6,800	6,800
Interdepartmental Service Charges					
Charges From Telephone Exch	2,462	2,673	2,915	4,005	4,005
Charges From Print & Repro	4,913	3,174	6,558	3,751	8,180
Charges From Central Storeroom	35,940	30,087	28,932	42,476	36,108
Total Interdepartmental Service Charges	43,316	35,935	38,406	50,232	48,293

Expenditures

	2023 Actual	2024 Actual	2025 Unaudited	2025 Adopted	2026 Budget
Total Expenditures	\$ 775,289	\$ 637,379	\$ 753,609	\$ 1,112,170	\$ 1,131,498

Revenues

	2023 Actual	2024 Actual	2025 Unaudited	2025 Adopted	2026 Budget
Miscellaneous	\$ -	\$ -	\$ 472	\$ -	\$ -
Interest Earning/Investment Income	28,773,061	39,725,943	32,973,554	33,000,000	27,000,000
Total Revenue	\$ 28,773,061	\$ 39,725,943	\$ 32,974,026	\$ 33,000,000	\$ 27,000,000

Comparison of Staffing Level

	2025 Budget	2025 Actual	2026 Budget
FULL TIME			
ADMINISTRATORS & OFFICIALS			
City Treasurer	1	1	1
Deputy City Treasurer	1	1	1
Total ADMINISTRATORS & OFFICIALS	2	2	2
ADMINISTRATIVE SUPPORT			
Administrative Manager	1	1	1
Principal Cashier	1	1	1
Total ADMINISTRATIVE SUPPORT	2	2	2
PROFESSIONALS			
Fiscal Manager	1	1	1
Investment Manager	2	-	2
Total PROFESSIONALS	3	1	3
Total FULL TIME	7	5	7
PART TIME			
Investment Manager	1	1	1
Sr Personnel Assistant	1	1	1
Total PART TIME	2	2	2
Total Division of Treasury	9	7	9

Division of Purchases and Supplies

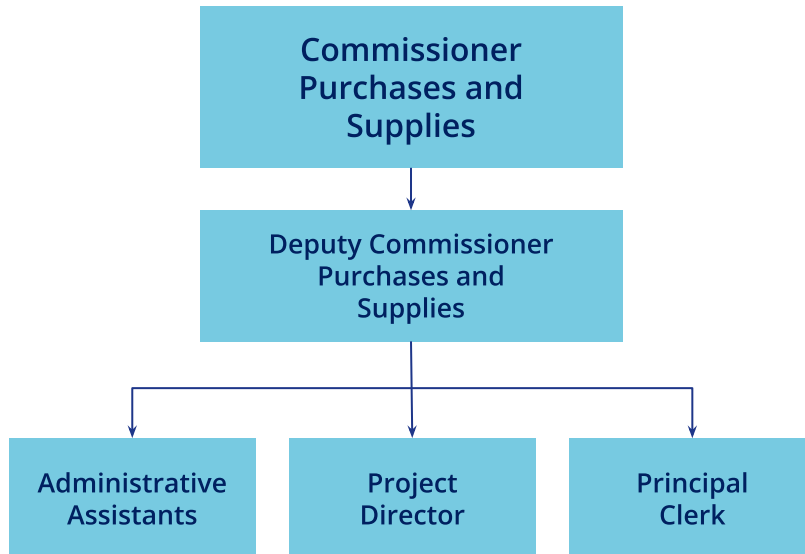
Commissioner Tiffany White Johnson

Mission Statement: To purchase in a timely manner all goods and services for the City, of the correct quality and at the lowest possible cost, in support of the mission of the City of Cleveland and in compliance with all Codified Ordinances.

Summary: The Division is the central office through which all competitively bid purchases for the City are processed, under such regulations as are provided by ordinance and by the direction of the Board of Control. The Division also disposes of all property, real and personal, that has been deemed unsuitable for use, not needed by the City, or may have been condemned as useless. The procurement of goods and services and disposals are processed through the submission of requisitions and/or competitive bidding as required by ordinance authorization.

Key Programs: Procurement, Competitive Bidding, Public Improvements, Requirements Contracts, Petty Cash and Asset Disposal.

Output Metric	Historic Data		
	2023	2024	2025
1 # Competitive Bids processed over \$50k	200	252	381
2 # Competitive Bids processed under \$50k	2,200	2,637	2,608
3 # Competitive Requirements Contracts processed	125	135	136
4 # Competitive Public Improvement Contracts processed	44	58	49
5 # Competitive Standard Contracts processed	5	13	8



Expenditures

	2023 Actual	2024 Actual	2025 Unaudited	2025 Adopted	2026 Budget
Salaries					
Full Time Permanent	\$ 399,825	\$ 447,452	\$ 513,701	\$ 700,174	\$ 682,157
Longevity	2,075	1,300	1,775	1,775	1,875
Vacation Conversion	6,752	9,808	-	-	-
Separation Payments	2,023	-	-	-	-
Bonus Incentive	1,000	-	-	-	-
Overtime	987	1,812	-	-	-
Total Salaries	412,662	460,372	515,476	701,949	684,032
Employee Benefits					
Hospitalization	77,858	72,399	83,159	159,777	127,757
Prescription	16,850	14,939	17,914	33,816	29,168
Dental	3,531	2,904	2,997	5,994	4,581
Vision Care	534	490	533	964	735
Public Employees Retire System	56,678	59,716	71,947	98,515	96,032
Fica-Medicare	5,658	6,478	7,146	10,169	9,918
Workers' Compensation	3,804	3,404	3,901	2,945	3,731
Life Insurance	230	192	285	558	493
Total Employee Benefits	165,143	160,521	187,881	312,738	272,415
Other Training & Professional Dues					
Travel	435	-	3,539	-	-
Tuition & Registration Fees	426	-	5,000	8,000	8,000
Training	-	1,667	-	-	-
Professional Dues & Subscript	2,854	3,515	3,420	4,185	4,185
Total Other Training & Professional Dues	3,715	5,182	11,959	12,185	12,185
Contractual Services					
Professional Services	-	149	-	-	-
Mileage (Private Auto)	-	-	-	500	500
Total Contractual Services	-	149	-	500	500
Material & Supplies					
Office Supplies	1,632	2,092	1,526	3,000	3,000
Postage	213	-	-	200	200
Computer Software	-	-	49,000	50,000	50,000
Just In Time Office Supplies	2,700	5,762	3,180	5,000	5,000
Total Material & Supplies	4,545	7,854	53,705	58,200	58,200
Maintenance					
Maintenance Office Equipment	-	-	-	400	400
Total Maintenance	-	-	-	400	400
Interdepartmental Service Charges					
Charges From Telephone Exch	3,910	3,175	3,564	6,359	6,359
Charges From Print & Repro	5,466	6,807	9,478	8,043	11,821
Charges From Central Storeroom	1,063	1,131	917	1,256	1,256
Total Interdepartmental Service Charges	10,439	11,113	13,959	15,658	19,436
Total Expenditures	\$ 596,503	\$ 645,191	\$ 782,980	\$ 1,101,630	\$ 1,047,168

Revenues

	2023 Actual	2024 Actual	2025 Unaudited	2025 Adopted	2026 Budget
Miscellaneous	\$ 4,320	\$ 4,875	\$ 1,629	\$ -	\$ -
Total Revenue	\$ 4,320	\$ 4,875	\$ 1,629	\$ -	\$ -

Comparison of Staffing Level

	2025 Budget	2025 Actual	2026 Budget
FULL TIME			
ADMINISTRATORS & OFFICIALS			
Commissioner of Purchases & Supplies	1	1	1
Total ADMINISTRATORS & OFFICIALS	1	1	1
ADMINISTRATIVE SUPPORT			
Principal Clerk	1	1	1
Assistant Administrator	3	3	3
Total ADMINISTRATIVE SUPPORT	4	4	4
PROFESSIONALS			
Buyer	2	-	-
Deputy Comm Of Purch & Supplies	1	1	1
Financial Systems Coordinator	1	-	-
Project Director	1	1	1
Procurement Specialist	-	-	3
Total PROFESSIONALS	5	2	5
Total FULL TIME	10	7	10
Total Division of Purchases and Supplies	10	7	10

Bureau of Internal Audit

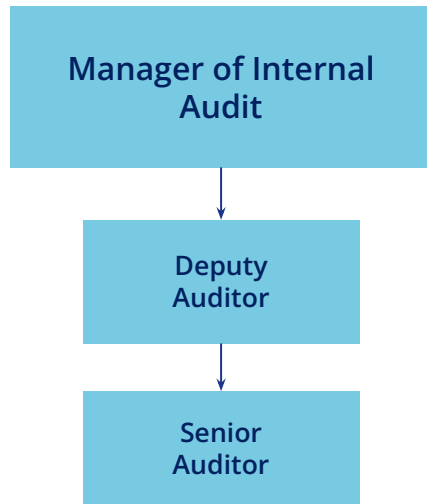
Manager Natasha Brandt, CPA, ESQ, CGMA

Mission Statement: To support departments and divisions in achieving financial and operational objectives through the planning and execution of financial and administrative audits.

Summary: The Bureau of Internal Audit is an independent bureau in the Department of Finance responsible for evaluating the effectiveness of the City’s internal controls, financial practices, and administrative operations. The Bureau performs targeted program reviews and continuous monitoring activities to help identify risks, inefficiencies, and control gaps. Upon request, the Bureau provides advisory support to departments and divisions, offering guidance on internal controls, compliance, and process improvements. These efforts support accountability, transparency, and informed decision-making across City operations.

Key Programs: Financial & Operational Auditing

Output Metric	Historic Data		
	2023	2024	2025
1 Petty cash audits	70	71	64
2 Physical inventory audits	5	26	27
3 Review of bi-weekly payroll	26	26	26



Expenditures

	2023 Actual	2024 Actual	2025 Unaudited	2025 Adopted	2026 Budget
Salaries					
Full Time Permanent	\$ 276,437	\$ 436,386	\$ 428,953	\$ 478,666	\$ 615,795
Seasonal	16,722	4,369	14,415	-	-
Part-Time Permanent	7,231	-	-	16,320	10,976
Student Trainees	-	12,066	-	-	-
Longevity	475	475	475	775	1,175
Vacation Conversion	6,752	-	-	-	-
Separation Payments	-	-	6,141	-	-
Overtime	-	420	-	-	-
Total Salaries	307,616	453,716	449,985	495,761	627,946
Employee Benefits					
Hospitalization	21,390	58,048	57,653	65,023	134,514
Prescription	4,733	10,822	11,842	13,296	19,310
Dental	1,001	1,751	1,927	1,831	3,309
Vision Care	184	354	318	432	472
Public Employees Retire System	41,809	60,156	63,512	69,518	84,075
Fica-Medicare	4,325	6,367	6,345	7,187	8,688
Workers' Compensation	2,808	3,391	3,636	3,012	3,292
Life Insurance	106	171	220	330	390
Total Employee Benefits	76,356	141,060	145,453	160,629	254,050
Other Training & Professional Dues					
Travel	-	391	318	3,000	3,000
Tuition & Registration Fees	1,735	1,429	2,345	6,000	6,000
Mileage (Priv Auto) Trng Prps	-	168	175	900	900
Professional Dues & Subscript	3,526	4,235	3,144	5,200	5,200
Total Other Training & Professional Dues	5,261	6,223	5,981	15,100	15,100
Contractual Services					
Professional Services	-	-	-	175,000	175,000
Mileage (Private Auto)	243	528	479	-	-
Parking In City Facilities	56	146	28	1,500	1,500
State Auditor Examination	226,385	121,180	227,198	430,000	305,000
Refunds & Miscellaneous	976	-	-	-	-
Total Contractual Services	227,660	121,853	227,705	606,500	481,500
Material & Supplies					
Office Supplies	-	539	475	800	800
Computer Software	23,000	24,375	25,594	26,325	26,873
Just In Time Office Supplies	769	326	413	2,000	2,000
Total Material & Supplies	23,769	25,240	26,482	29,125	29,673
Interdepartmental Service Charges					
Charges From Telephone Exch	1,843	1,879	1,933	2,997	2,997
Charges From Print & Repro	1,581	1,844	2,292	2,179	2,859
Charges From Central Storeroom	11	2	2	13	13
Total Interdepartmental Service Charges	3,435	3,725	4,227	5,189	5,869
Total Expenditures	\$ 644,096	\$ 751,817	\$ 859,833	\$ 1,312,304	\$ 1,414,138

Revenues

	2023 Actual	2024 Actual	2025 Unaudited	2025 Adopted	2026 Budget
Miscellaneous	\$ 54	\$ 5,961	\$ 9,451	\$ -	\$ -
Total Revenue	\$ 54	\$ 5,961	\$ 9,451	\$ -	\$ -

Comparison of Staffing Level

	2025 Budget	2025 Actual	2026 Budget
FULL TIME			
ADMINISTRATORS & OFFICIALS			
Manager of Internal Audit	1	1	1
Total ADMINISTRATORS & OFFICIALS	1	1	1
PROFESSIONALS			
Auditor	2	2	2
Deputy Auditor	1	-	-
Senior Internal Auditor	-	-	2
Staff Auditor	1	1	2
Project Specialist	1	-	-
Total PROFESSIONALS	5	3	6
Total FULL TIME	6	4	7
PART TIME			
Student Aide	1	-	1
Total PART TIME	1	-	1
Total Bureau of Internal Audit	7	4	8

Division of Financial Reporting and Control

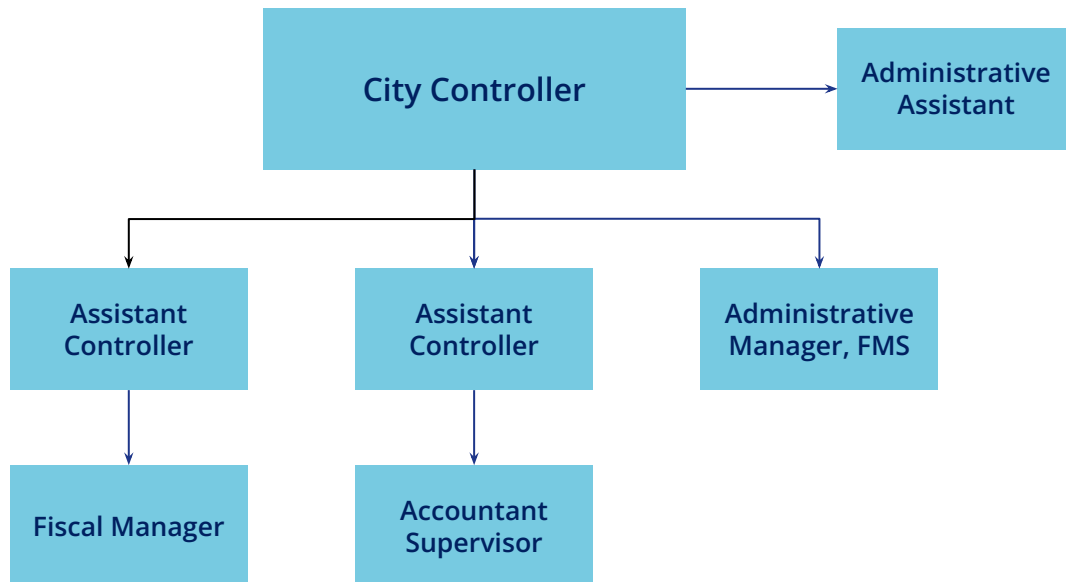
City Controller Lesly Camargo, CPA

Mission Statement: To maintain controls over the City’s accounting system and the integrity of the information submitted to that system as well as prepare and issue financial statements for the City on an annual basis.

Summary: The Division of Financial Reporting and Control performs the reconciliation of cash and investments. It maintains control over the City’s accounting system and the integrity of the information submitted to it. The Division prepares and issues numerous required financial reports including the Annual Comprehensive Financial Report. The Division also performs certain accounting tasks that are not applicable to any outside division or department and issues best practice accounting policies and procedures throughout the City.

Key Programs: Cash Reconciliations, General Accounting, Proprietary/Capital Fund Accounting, Special Revenue Accounting

Output Metric	Historic Data		
	2023	2024	2025
1 City-wide financial reports completed by June 30th	7	6	7
2 Monthly financial reports distributed after close of month (yearly basis)	84	108	108
3 Monthly bank reconciliations performed after close of month	236	175	170



Expenditures

	2023 Actual	2024 Actual	2025 Unaudited	2025 Adopted	2026 Budget
Salaries					
Full Time Permanent	\$ 948,262	\$ 1,124,450	\$ 1,002,798	\$ 1,103,584	\$ 1,223,687
Seasonal	1,556	7,294	1,525	126,660	27,360
Part-Time Permanent	76,720	50,176	88,475	55,772	58,700
Longevity	2,525	2,350	2,775	2,775	3,350
Vacation Conversion	7,603	3,735	-	-	-
Separation Payments	26,313	-	6,150	-	-
Overtime	36,472	23,524	43,377	40,000	40,000
Total Salaries	1,099,451	1,211,529	1,145,101	1,328,791	1,353,097
Employee Benefits					
Hospitalization	122,028	150,359	148,481	169,075	197,911
Prescription	25,625	29,077	29,715	35,274	42,827
Dental	5,705	5,738	4,886	6,229	6,804
Vision Care	958	1,090	1,059	1,356	1,320
Public Employees Retire System	149,369	161,159	160,389	186,410	184,314
Fica-Medicare	15,520	17,073	15,550	19,261	19,045
Workers' Compensation	10,234	9,259	8,818	8,017	9,472
Life Insurance	413	442	462	722	725
Total Employee Benefits	329,851	374,197	369,359	426,344	462,418
Other Training & Professional Dues					
Travel	2,817	3,389	3,863	15,000	15,000
Tuition & Registration Fees	1,684	545	845	3,000	3,000
Professional Dues & Subscript	2,540	1,795	1,350	3,400	3,400
Total Other Training & Professional Dues	7,041	5,729	6,059	21,400	21,400
Contractual Services					
Professional Services	100,000	100,000	50,000	50,000	50,000
Advertising And Public Notice	58	58	58	100	100
Parking In City Facilities	67	78	64	200	200
Other Contractual	-	10,000	-	-	-
Total Contractual Services	100,125	110,136	50,122	50,300	50,300
Material & Supplies					
Office Supplies	400	56	-	-	-
Postage	221	122	249	40	40
Computer Software	-	-	-	2,000	2,000
Just In Time Office Supplies	1,876	2,556	1,992	3,000	3,000
Total Material & Supplies	2,497	2,735	2,241	5,040	5,040
Interdepartmental Service Charges					
Charges From Telephone Exch	10,890	13,959	15,207	17,712	17,819
Charges From Print & Repro	11,184	10,153	9,417	11,996	11,996
Charges From Central Storeroom	35	8	181	42	226
Total Interdepartmental Service Charges	22,109	24,119	24,805	29,750	30,041
Total Expenditures	\$ 1,561,073	\$ 1,728,445	\$ 1,597,686	\$ 1,861,625	\$ 1,922,296

Comparison of Staffing Level

	2025 Budget	2025 Actual	2026 Budget
FULL TIME			
ADMINISTRATORS & OFFICIALS			
Assistant City Comptroller	2	2	2
City Comptroller	1	1	1
Total ADMINISTRATORS & OFFICIALS	3	3	3
PROFESSIONALS			
Assistant Administrator	1	1	1
Fiscal Manager	1	1	1
Accountant Supervisor	1	-	1
FMIS Functional Manager	1	1	1
Staff Accountant	5	4	6
Project Director	1	1	1
Project Specialist	1	1	1
Total PROFESSIONALS	11	9	12
Total FULL TIME	14	12	15
PART TIME			
Accountant IV	1	1	1
Student Aide	6	3	6
Total PART TIME	7	4	7
Total Division of Financial Reporting and Control	21	16	22

Division of Risk Management

Commissioner Eduardo Romero

Mission Statement: The Division of Risk Management safeguards the City of Cleveland’s financial integrity, operational continuity, and public trust by proactively identifying, evaluating, and managing enterprise-wide risks. Through comprehensive risk financing and insurance brokering, regulatory-compliant EMS revenue recovery, cybersecurity, and emerging risk oversight, and strategic risk consulting, the Division protects City assets and supports uninterrupted public services. We promote a resilient and accountable safety culture through education, data driven decision making, and partnership across departments to ensure responsible stewardship of public resources and the well-being of the citizens we serve.

Summary: The Division manages financial, operational, regulatory, and cybersecurity risks to protect assets and public services.

Key Programs: Origami Software Implementation

Output Metric	Historic Data		
	2023	2024	2025
1 Number of work injury, COVID, or personal safety cases managed (Department of Safety only)	-	-	-
2 Total Medic Only Claims and Lost Time Claims filed (city-wide)	288	402	405
3 Days absent from medical Only claims (city- wide)	2,172	3,469	1,381
4 Days absent from Lost Time claims (city-wide)	5,267	6,440	7,496
5 Safety Medical Unit visits/assessments (Department of Public Safety only)	-	-	-

Note: Blanks indicate unavailable or incomplete data for respective years and metrics



Expenditures

	2023 Actual	2024 Actual	2025 Unaudited	2025 Adopted	2026 Budget
Salaries					
Full Time Permanent	\$ 530,106	\$ 390,746	\$ 426,414	\$ 519,063	\$ 585,880
Part-Time Permanent	690	1,594	-	-	-
Longevity	575	1,450	1,450	1,150	1,875
Separation Payments	3,191	-	-	-	-
Bonus Incentive	1,000	-	-	-	-
Overtime	262	-	-	-	-
Total Salaries	535,824	393,790	427,864	520,213	587,755
Employee Benefits					
Hospitalization	240,460	32,199	73,493	88,115	115,557
Prescription	8,645	6,545	14,789	18,816	25,510
Dental	2,464	2,042	2,910	3,880	4,332
Vision Care	395	263	417	540	660
Public Employees Retire System	71,620	54,902	57,541	71,377	82,547
Fica-Medicare	7,605	5,572	5,941	7,372	8,520
Workers' Compensation	5,012	3,322	3,197	2,768	3,078
Life Insurance	177	150	192	333	335
Clothing Allowance	-	530	-	-	-
Total Employee Benefits	336,379	105,526	158,481	193,201	240,539
Other Training & Professional Dues					
Travel	-	495	5,175	3,500	12,100
Tuition & Registration Fees	100	6,200	12,390	-	10,900
Training	5,607	225	275	-	9,110
Other Training Supplies	2,696	-	-	-	10,500
Mileage (Priv Auto) Trng Prps	-	-	-	-	750
Professional Dues & Subscript	299	4,634	5,129	12,000	33,150
Total Other Training & Professional Dues	8,702	11,554	22,969	15,500	76,510
Contractual Services					
Professional Services	2,666	-	964,692	-	-
Mileage (Private Auto)	608	842	80	-	-
Parking Tax	17	-	-	-	-
Other Contractual	439,000	435,000	484,000	500,000	1,535,000
Credit Card Processing Fees	-	-	1,810	-	-
Total Contractual Services	442,291	435,842	1,450,582	500,000	1,535,000
Material & Supplies					
Office Supplies	-	-	-	8,500	9,320
Office Furniture & Equipment	-	-	-	10,000	-
Food	12	-	-	-	-
Just In Time Office Supplies	329	755	-	-	-
Total Material & Supplies	341	755	-	18,500	9,320
Maintenance					
	-	-	223,500	-	-
Interdepartmental Service Charges					
Charges From Print & Repro	100	988	532	1,167	1,665
Total Interdepartmental Service Charges	100	988	532	1,167	1,665
Total Expenditures	\$ 1,323,638	\$ 948,455	\$ 2,283,928	\$ 1,248,581	\$ 2,450,789

Revenues

	2023 Actual	2024 Actual	2025 Unaudited	2025 Adopted	2026 Budget
Miscellaneous	\$ -	\$ 54	\$ 498	\$ -	\$ -
Total Revenue	\$ -	\$ 54	\$ 498	\$ -	\$ -

Comparison of Staffing Level

	2025 Budget	2025 Actual	2026 Budget
FULL TIME			
ADMINISTRATORS & OFFICIALS			
Commissioner of Risk Management	1	1	1
Total ADMINISTRATORS & OFFICIALS	1	1	1
PROFESSIONALS			
Administrative Manager	2	3	3
Assistant Administrator	1	-	-
Project Coordinator	2	2	2
Total PROFESSIONALS	5	5	5
Total FULL TIME	6	6	6
Total Division of Risk Management	6	6	6