



Finance Committee Agenda

March 2, 2026 at 5:30 PM

Finance Committee

Bob Rosen, Chair
Dara Wood
Adam Frankel

Staff Liaison

Scot Lahrmer, Village Manager
Debbie Eldridge, Finance Administrator
Ken Smallwood, Tax / Asst. Finance Admin.

MINUTES

1. Approval of minutes: February 4, 2026

TOPICS OF DISCUSSION

1. January Financials
2. Appropriations
3. TIF (Tax Increment Financing) at the North Site
4. TIF (Tax Increment Financing) at 2100 Section Road

ADJOURNMENT

Finance Committee Meeting Minutes
February 4, 2026

Attendance

Bob Rosen, Committee Chair, Dara Wood Committee Member, Scot Lahrmer Village Manager, Debbie Eldridge Finance Administrator,

The meeting was called to order at 5:03 PM.

The minutes of the prior committee meeting of January 5th were approved.

Scot Lahrmer, Village Manager, gave the finance report for December. Revenue for December was \$1,062,158.55 versus \$459,00 in December of 2025. The large increase was mostly due to the sale of property on the North Site. YTD revenue was \$9103,471.07 versus revenue of \$7.3 million last year. This increase was due to the sale of property plus proceeds from some stock options transactions. Month to date expenditures were \$978,253.58 versus \$943,000 in 2025. YTD expenditures were \$8,314,495.37. The Village ended the month of December and year end with an unencumbered fund balance of \$7,156,143.37. The Police Levy Fund and the Stormwater Utility Fund are largely depleted.

Municipal Income Tax was \$4,342,747.88. This reflects a large increase from the budgeted amount. The increase is largely due to the tax received from a stock option transaction of approximately \$500,000. The Village took in \$651,189.46 from the sale of Fixed Assets, namely the sale of property on the North Site.

Police overtime was \$21,000 in December and \$155,000 for the year. The Village was reimbursed \$26,000 so the net for the year was \$129,000. Maintenance overtime for December was \$12,000. The Village had some selected expenditures in December. There was a \$103,000 payment for insurance, \$12,000 for fire equipment repair, \$8,000 for Chipper repair and \$9,200 to Urban Fast Forward for the Amberley Green study. The Village also paid out \$7,500 in income tax refunds.

There were no investments in December.

Scot Lahrmer then presented to the Committee a summary of year ending General Fund balance for the last 15 years. In 5 of those years the Village showed a deficit at year end. This was largely due to transfer out of the General Fund.

Scot Lahrmer then presented a General Fund summary for 2025.

	Proposed 2025	Realized 2025
Revenue	\$8,323,622	\$9,103,471
Expenses	\$7,887,543	\$8,314,495
Difference	\$436,079	\$788,976

The Budgetary Disclosure that the Village must submit to Hamilton County was shared with the Committee.

The meeting was adjourned at 5:44 PM.

DRAFT

Fund Summary

January 2026

Fund #	Fund Name	Starting Fund Balance	Month To Date Revenue	Year To Date Revenue	Month To Date Expenditures	Year To Date Expenditures	Ending Fund Balance	Current Reserve for Encumbrance	Unencumbered Fund Balance
1000	General	\$7,288,682.28	\$669,610.57	\$669,610.57	\$740,963.44	\$740,963.44	\$7,217,329.41	\$1,585,824.07	\$5,631,505.34
2011	Street Construction, Maint. and Repair	\$871,475.48	\$19,906.35	\$19,906.35	\$2,654.88	\$2,654.88	\$888,726.95	\$857,878.60	\$30,848.35
2051	Federal Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2081	Equitable Sharing Fund	\$1,303.81	\$0.00	\$0.00	\$0.00	\$0.00	\$1,303.81	\$0.00	\$1,303.81
2082	OneOhio Opioid Settlement Fund	\$31,986.27	\$0.00	\$0.00	\$0.00	\$0.00	\$31,986.27	\$0.00	\$31,986.27
2091	Law Enforcement Trust	\$27,455.35	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$25,455.35	\$20,000.00	\$5,455.35
2101	Permissive Motor Vehicle License Tax	\$44,114.92	\$2,525.02	\$2,525.02	\$0.00	\$0.00	\$46,639.94	\$0.00	\$46,639.94
2131	Police Disability and Pension	\$765.74	\$0.00	\$0.00	\$0.00	\$0.00	\$765.74	\$0.00	\$765.74
2151	Coronavirus Relief Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2152	American Rescue Plan Act Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901	MAYOR'S COURT COMPUTER FUND	\$5,755.62	\$590.00	\$590.00	\$4,047.89	\$4,047.89	\$2,297.73	\$1,804.90	\$492.83
2902	POLICE LEVY FUND	\$2,862.95	\$1.85	\$1.85	\$1,634.18	\$1,634.18	\$1,230.62	\$0.00	\$1,230.62
2903	PSAP 911 FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2904	EMPLOYEE SEVERANCE FUND	\$316,854.24	\$0.00	\$0.00	\$0.00	\$0.00	\$316,854.24	\$0.00	\$316,854.24
2905	WE THRIVE GRANT FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2906	NATURE WORKS GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2907	Mercy Tax Increment Equivalent Fund	\$427,797.02	\$557.52	\$557.52	\$0.00	\$0.00	\$428,354.54	\$0.00	\$428,354.54
3101	Bond Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4901	CAPITAL PROJECTS	\$132,937.88	\$0.00	\$0.00	\$0.00	\$0.00	\$132,937.88	\$125,359.82	\$7,578.06
4902	Capital Projects-PUBLIC FACILITIES	\$170,845.32	\$0.00	\$0.00	\$0.00	\$0.00	\$170,845.32	\$170,845.32	\$0.00
4903	Capital Projects-VILLAGE LAND	\$1,204.12	\$0.00	\$0.00	\$0.00	\$0.00	\$1,204.12	\$0.00	\$1,204.12
5901	STORM WATER UTILITY	\$428,629.75	\$17,198.36	\$17,198.36	\$394.39	\$394.39	\$445,433.72	\$419,278.37	\$26,155.35
9101	Unclaimed Monies	\$8,258.44	\$0.00	\$0.00	\$0.00	\$0.00	\$8,258.44	\$0.00	\$8,258.44
9901	MAYOR'S COURT CUSTODIAL	\$8,128.00	\$5,222.00	\$5,222.00	\$9,427.00	\$9,427.00	\$3,923.00	\$0.00	\$3,923.00
9902	EMPLOYEES HEALTH INSURANCE CUSTODI	\$8,735.69	\$9,548.60	\$9,548.60	\$9,548.60	\$9,548.60	\$8,735.69	\$111.72	\$8,623.97
9903	VALLEY BAND ESCROW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9904	Kenwood SWJEDZ CUSTODIAL	\$188,337.65	\$108,190.90	\$108,190.90	\$22.90	\$22.90	\$296,505.65	\$327.10	\$296,178.55
9905	Kenwood SWJEDZ Escrow CUSTODIAL	\$915.96	\$0.00	\$0.00	\$0.00	\$0.00	\$915.96	\$0.00	\$915.96
9906	Kenwood SWJEDZ Long-Term Maint CUSTODI	\$7,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00
	Report Total:	\$9,974,546.49	\$833,351.17	\$833,351.17	\$770,693.28	\$770,693.28	\$10,037,204.38	\$3,181,429.90	\$6,855,774.48

Last reconciled to bank: 01/31/2026 – Total other adjusting factors: \$233.61

Bank Reconciliation

Reconciled Date 1/31/2026

Posted 2/24/2026 11:47:56 AM

Prior UAN Balance:		\$9,974,546.49
Receipts:	+	\$833,351.17
Payments:	-	\$770,693.28
Adjustments:	+	\$0.00
Current UAN Balance as of 01/31/2026:		\$10,037,204.38
Other Adjusting Factors:	+	\$0.00
Adjusted UAN Balance as of 01/31/2026:		<u>\$10,037,204.38</u>
Entered Bank Balances as of 01/31/2026:		\$10,123,276.25
Deposits in Transit:	+	\$5,656.92
Outstanding Payments:	-	\$91,962.40
Outstanding Adjustments:	+	\$0.00
Other Adjusting Factors:	+	\$233.61
Adjusted Bank Balances as of 01/31/2026:		<u>\$10,037,204.38</u>

Balances Reconciled

Reconciliation Notes

Deflating Bank Errors: \$233.61
 Income Tax CC payment rec'd 1/30, posted to bank 2/2

Governing Board Signatures

There are no outstanding adjustments as of 01/31/2026.

Bank Balances

Reconciled Date 1/31/2026

Posted 2/24/2026 11 :47:56 AM

Type	Name	Number	Prior Bank Balance	Calculated Bank Balance	Entered Bank Balance	Difference
Primary	PRIMARY		\$2,022,941.31	\$1,266,750.19	\$655,819.60	-\$610,930.59
Secondary	MC BOND		\$0.00	\$0.00	\$0.00	\$0.00
Secondary	PETTY CASH		\$100.00	\$100.00	\$100.00	\$0.00
Secondary	SWJEDZ		\$196,753.61	\$196,753.61	\$304,921.61	\$108,168.00
Secondary	VALLEY BE		\$0.00	\$0.00	\$0.00	\$0.00
Investment	AMER EX		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	BMW		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	BNY MELLON		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	CAPITAL 1		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	CARTER		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	CELTIC BNK		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	CUSTOMERS		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	DISCOVER		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	EAGLE		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	FAHEY		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	FBKLKE		\$247,000.00	\$247,000.00	\$247,000.00	\$0.00
Investment	FFCB		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	FLAGSTAR		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	FRONTIER		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	INDIA		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	MERRICK		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	MORGAN PVT		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	MORGAN STY		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	MORTON		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	POPPY BK		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	POPULAR		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	SOMERSET		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	STAR OH		\$660,052.72	\$660,052.72	\$1,163,620.66	\$503,567.94
Investment	T BOND 6		\$502,421.88	\$502,421.88	\$502,421.88	\$0.00
Investment	T BOND 7		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	T BOND 9		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	TBOND 8		\$249,392.50	\$249,392.50	\$249,392.50	\$0.00
Investment	TEXAS		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	UBS		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	VALLEY		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
Investment	WALLIANCE		\$250,000.00	\$250,000.00	\$250,000.00	\$0.00

Bank Balances

Reconciled Date 1/31/2026

Posted 2/24/2026 11:47:56 AM

Investment	WELLSFARGO	\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
	Total:	<u>\$10,878,662.02</u>	<u>\$10,122,470.90</u>	<u>\$10,123,276.25</u>	<u>\$805.35</u>

Revenue Status

By Fund Then Revenue

As Of 1/31/2026

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-110-0000	General Property Tax - Real Estate	\$1,481,969.00	\$0.00	\$1,481,969.00	0.000%
1000-120-0000	Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	0.000%
1000-130-0000	Municipal Income Tax	\$3,900,000.00	\$398,027.70	\$3,501,972.30	10.206%
	Property and Other Local Taxes Sub-Total:	\$5,381,969.00	\$398,027.70	\$4,983,941.30	7.396%
1000-211-0000	Local Government Distribution	\$83,216.00	\$7,320.20	\$75,895.80	8.797%
1000-224-0000	Liquor and Beer Permit Fees	\$1,500.00	\$0.00	\$1,500.00	0.000%
1000-231-0000	Property Tax Allocation	\$212,030.00	\$0.00	\$212,030.00	0.000%
1000-290-0000	Other - State Shared Taxes and Permits	\$19,500.00	\$1,849.29	\$17,650.71	9.484%
1000-290-0011	Other - State Shared Taxes and Permits{JEDZ}	\$140,000.00	\$0.00	\$140,000.00	0.000%
	State Shared Taxes and Permits Sub-Total:	\$456,246.00	\$9,169.49	\$447,076.51	2.010%
1000-390-0000	Other - Special Assessments	\$0.00	\$0.00	\$0.00	0.000%
1000-390-0071	Other - Special Assessments{Property Maintenance}	\$0.00	\$0.00	\$0.00	0.000%
	Special Assessments Sub-Total:	\$0.00	\$0.00	\$0.00	0.000%
1000-411-0000	Federal - Restricted	\$846.00	\$0.00	\$846.00	0.000%
1000-413-0014	Federal - Pass Through Grants{QRT FED REIMB}	\$120,000.00	\$20,407.53	\$99,592.47	17.006%
1000-413-0016	Federal - Pass Through Grants{DOJ-OCDETF OT /HC-JD PAY OFFS}	\$6,000.00	\$443.79	\$5,556.21	7.397%
1000-422-0000	State - Restricted	\$0.00	\$0.00	\$0.00	0.000%
1000-422-0012	State - Restricted{2023 Recovery Ohio}	\$52,000.00	\$0.00	\$52,000.00	0.000%
1000-422-0015	State - Restricted{HTF COMMANDER}	\$157,000.00	\$0.00	\$157,000.00	0.000%
1000-422-0016	State - Restricted{DOJ-OCDETF OT /HC-JD PAY OFFSE}	\$0.00	\$0.00	\$0.00	0.000%
1000-422-0020	State - Restricted{FIRE GRANT}	\$0.00	\$0.00	\$0.00	0.000%
1000-422-0021	State - Restricted{OAC 109:2-18-05 TRAINING}	\$40,000.00	\$24,855.33	\$15,144.67	62.138%
1000-422-0022	State - Restricted{FIRE TRAINING}	\$5,800.00	\$0.00	\$5,800.00	0.000%
1000-422-0041	State - Restricted{K-9}	\$0.00	\$0.00	\$0.00	0.000%
1000-440-0000	Grants or Aid (Non-Federal and Non-State)	\$182,900.00	\$0.00	\$182,900.00	0.000%
1000-440-0001	Grants or Aid (Non-Federal and Non-State){AMBERLEY GREEN}	\$0.00	\$0.00	\$0.00	0.000%
1000-440-0018	Grants or Aid (Non-Federal and Non-State){HAMILTON CNTY PUB}	\$0.00	\$0.00	\$0.00	0.000%

Revenue Status

By Fund Then Revenue

As Of 1/31/2026

Fund: 1000 General

<u>Account Code</u>	<u>Account Name</u>	<u>Final Budget</u>	<u>Revenue</u>	<u>Budget Balance</u>	<u>YTD % Received</u>
1000-440-0019	Grants or Aid (Non-Federal and Non-State){JD-HTF Cold Cases}	\$150,000.00	\$27,344.80	\$122,655.20	18.230%
1000-440-0026	Grants or Aid (Non-Federal and Non-State){PRAIRIE GARDEN-AG}	\$0.00	\$0.00	\$0.00	0.000%
1000-440-0041	Grants or Aid (Non-Federal and Non-State){K-9}	\$0.00	\$0.00	\$0.00	0.000%
1000-490-0000	Other - Intergovernmental	\$10,500.00	\$0.00	\$10,500.00	0.000%
1000-490-0013	Other - Intergovernmental{HTF INVESTIGATIVE LIAISON}	\$106,000.00	\$0.00	\$106,000.00	0.000%
1000-490-0015	Other - Intergovernmental{HTF COMMANDER}	\$0.00	\$0.00	\$0.00	0.000%
1000-490-0016	Other - Intergovernmental{DOJ-OCDETF OT /HC-JD PAY OFFSE}	\$0.00	\$0.00	\$0.00	0.000%
1000-490-0017	Other - Intergovernmental{HC REA DISTRIBUTION}	\$0.00	\$0.00	\$0.00	0.000%
	Intergovernmental Sub-Total:	\$831,046.00	\$73,051.45	\$757,994.55	8.790%
1000-512-0000	Contracts for Police Protection	\$35,000.00	\$3,679.17	\$31,320.83	10.512%
1000-514-0000	Garbage and Trash	\$297,655.00	\$24,169.04	\$273,485.96	8.120%
1000-523-0000	Recreation Entry Fees	\$3,000.00	\$35.00	\$2,965.00	1.167%
1000-529-0000	Other - Cultural and Recreational Programs	\$2,340.00	\$850.00	\$1,490.00	36.325%
1000-541-0000	Consumer Rent	\$97,919.00	\$8,321.42	\$89,597.58	8.498%
1000-541-0025	Consumer Rent{Mercy Land Lease}	\$12,875.00	\$3,218.75	\$9,656.25	25.000%
1000-541-0035	Consumer Rent{COMMUNITY ROOM}	\$1,500.00	\$50.00	\$1,450.00	3.333%
1000-590-0000	Other - Charges for Services	\$150.00	\$16.74	\$133.26	11.160%
	Charges for Services Sub-Total:	\$450,439.00	\$40,340.12	\$410,098.88	8.956%
1000-612-0000	Court Fines	\$50,000.00	\$6,405.00	\$43,595.00	12.810%
1000-612-0051	Court Fines{MAYOR'S COURT CREDIT CARD FEES}	\$0.00	\$0.00	\$0.00	0.000%
1000-619-0000	Other - Fines and Forfeitures	\$0.00	\$0.00	\$0.00	0.000%
1000-624-0000	Street Opening	\$0.00	\$0.00	\$0.00	0.000%
1000-625-0000	Cable Franchise Fees	\$47,000.00	\$0.00	\$47,000.00	0.000%
1000-629-0000	Other - Licenses and Permits	\$47,000.00	\$115.00	\$46,885.00	0.245%
1000-629-0027	Other - Licenses and Permits{CELLULAR UNITS-ALARMS}	\$10,000.00	\$0.00	\$10,000.00	0.000%
1000-690-0000	Other - Fees	\$0.00	\$0.00	\$0.00	0.000%
	Fines, Licenses and Permits Sub-Total:	\$154,000.00	\$6,520.00	\$147,480.00	4.234%

Revenue Status

By Fund Then Revenue

As Of 1/31/2026

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-701-0000	Interest	\$237,000.00	\$11,523.38	\$225,476.62	4.862%
	Earnings on Investments Sub-Total:	\$237,000.00	\$11,523.38	\$225,476.62	4.862%
1000-820-0000	Contributions and Donations	\$0.00	\$115,000.00	-\$115,000.00	0.000%
1000-820-0023	Contributions and Donations{HC DIVE TEAM}	\$0.00	\$0.00	\$0.00	0.000%
1000-820-0030	Contributions and Donations{ICE CREAM SOCIAL}	\$10,500.00	\$0.00	\$10,500.00	0.000%
1000-820-0032	Contributions and Donations{BENCH & TREE MEMORIALS}	\$0.00	\$0.00	\$0.00	0.000%
1000-820-0033	Contributions and Donations{Ed Hattenbach Memorial}	\$0.00	\$0.00	\$0.00	0.000%
1000-820-0034	Contributions and Donations{COMMEMORATIVE BRICKS}	\$0.00	\$0.00	\$0.00	0.000%
1000-820-0041	Contributions and Donations{K-9}	\$0.00	\$0.00	\$0.00	0.000%
1000-892-0000	Other - Miscellaneous Non-Operating	\$30,000.00	\$15,978.43	\$14,021.57	53.261%
	Miscellaneous Sub-Total:	\$40,500.00	\$130,978.43	-\$90,478.43	323.404%
1000-931-0000	Transfers - In	\$2,745.00	\$0.00	\$2,745.00	0.000%
1000-961-0000	Sale of Fixed Assets	\$5,000.00	\$0.00	\$5,000.00	0.000%
1000-981-0000	Special Items	\$0.00	\$0.00	\$0.00	0.000%
1000-982-0000	Extraordinary Items	\$0.00	\$0.00	\$0.00	0.000%
1000-999-0000	Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	0.000%
	Other Financing Sources Sub-Total:	\$7,745.00	\$0.00	\$7,745.00	0.000%
	Fund 1000 Sub-Total:	\$7,558,945.00	\$669,610.57	\$6,889,334.43	8.859%
	Report Total:	\$7,558,945.00	\$669,610.57	\$6,889,334.43	8.859%

Appropriation Summary

January 2026

	<u>Reserved for Encumbrance 12/31 Less Adjustment</u>	<u>Final Appropriation</u>	<u>Total Appropriations</u>	<u>Month To Date Expenditures</u>	<u>Year to Date Expenditures</u>	<u>Current Reserve for Encumbrance</u>	<u>Unencumbered Balance</u>	<u>YTD % Expenditures</u>
1000 - General								
Security of Persons and Property								
Police Enforcement								
Personal Services	\$54,246.27	\$2,077,631.41	\$2,131,877.68	\$260,332.50	\$260,332.50	\$34,088.46	\$1,837,456.72	12.211%
Employee Fringe Benefits	\$0.00	\$1,039,265.59	\$1,039,265.59	\$111,820.78	\$111,820.78	\$16,430.37	\$911,014.44	10.760%
Contractual Services	\$8,455.07	\$296,549.00	\$305,004.07	\$23,309.03	\$23,309.03	\$199,641.04	\$82,054.00	7.642%
Supplies and Materials	\$2,227.44	\$134,300.00	\$136,527.44	\$7,632.36	\$7,632.36	\$80,095.08	\$48,800.00	5.590%
Capital Outlay	\$0.00	\$200,200.00	\$200,200.00	\$0.00	\$0.00	\$15,000.00	\$185,200.00	0.000%
Other	\$0.00	\$52,000.00	\$52,000.00	\$0.00	\$0.00	\$52,000.00	\$0.00	0.000%
Total Police Enforcement	\$64,928.78	\$3,799,946.00	\$3,864,874.78	\$403,094.67	\$403,094.67	\$397,254.95	\$3,064,525.16	
Fire Fighting, Prevention and Inspection								
Personal Services	\$1,290.03	\$241,061.68	\$242,351.71	\$17,495.04	\$17,495.04	\$1,794.72	\$223,061.95	7.219%
Employee Fringe Benefits	\$0.00	\$45,345.32	\$45,345.32	\$3,231.60	\$3,231.60	\$0.00	\$42,113.72	7.127%
Contractual Services	\$0.00	\$90,850.00	\$90,850.00	\$10,142.79	\$10,142.79	\$56,507.21	\$24,200.00	11.164%
Supplies and Materials	\$65.43	\$39,000.00	\$39,065.43	\$1,539.66	\$1,539.66	\$17,625.77	\$19,900.00	3.941%
Capital Outlay	\$0.00	\$5,000.00	\$5,000.00	\$3,009.00	\$3,009.00	\$1,861.00	\$130.00	60.180%
Total Fire Fighting, Prevention and Inspection	\$1,355.46	\$421,257.00	\$422,612.46	\$35,418.09	\$35,418.09	\$77,788.70	\$309,405.67	
Total Security of Persons and Property	\$66,284.24	\$4,221,203.00	\$4,287,487.24	\$438,512.76	\$438,512.76	\$475,043.65	\$3,373,930.83	
Public Health Services								
Payment to County Health District								
Contractual Services	\$0.00	\$13,552.00	\$13,552.00	\$0.00	\$0.00	\$0.00	\$13,552.00	0.000%
Total Payment to County Health District	\$0.00	\$13,552.00	\$13,552.00	\$0.00	\$0.00	\$0.00	\$13,552.00	
Other Public Health Services								
Contractual Services	\$0.00	\$250,493.00	\$250,493.00	\$0.00	\$0.00	\$250,493.00	\$0.00	0.000%
Total Other Public Health Services	\$0.00	\$250,493.00	\$250,493.00	\$0.00	\$0.00	\$250,493.00	\$0.00	
Total Public Health Services	\$0.00	\$264,045.00	\$264,045.00	\$0.00	\$0.00	\$250,493.00	\$13,552.00	
Leisure Time Activities								
Recreation								
Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Recreation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Leisure Time Activities								
Contractual Services	\$0.00	\$1,100.00	\$1,100.00	\$0.00	\$0.00	\$0.00	\$1,100.00	0.000%
Total Other Leisure Time Activities	\$0.00	\$1,100.00	\$1,100.00	\$0.00	\$0.00	\$0.00	\$1,100.00	
Total Leisure Time Activities	\$0.00	\$1,100.00	\$1,100.00	\$0.00	\$0.00	\$0.00	\$1,100.00	
Basic Utility Services								
Waste Collection - Refuse Collection and Disp								
Contractual Services	\$0.00	\$300,720.00	\$300,720.00	\$23,103.80	\$23,103.80	\$277,616.20	\$0.00	7.683%
Total Waste Collection - Refuse Collection and Disp	\$0.00	\$300,720.00	\$300,720.00	\$23,103.80	\$23,103.80	\$277,616.20	\$0.00	
Total Basic Utility Services	\$0.00	\$300,720.00	\$300,720.00	\$23,103.80	\$23,103.80	\$277,616.20	\$0.00	
Transportation								
Other Transportation								
Personal Services	\$10,236.33	\$574,616.00	\$584,852.33	\$48,075.26	\$48,075.26	\$5,266.97	\$531,510.10	8.220%

Appropriation Summary

January 2026

	<u>Reserved for Encumbrance 12/31 Less Adjustment</u>	<u>Final Appropriation</u>	<u>Total Appropriations</u>	<u>Month To Date Expenditures</u>	<u>Year to Date Expenditures</u>	<u>Current Reserve for Encumbrance</u>	<u>Unencumbered Balance</u>	<u>YTD % Expenditures</u>
Employee Fringe Benefits	\$0.00	\$242,128.00	\$242,128.00	\$20,379.76	\$20,379.76	\$5,738.81	\$216,009.43	8.417%
Contractual Services	\$0.00	\$156,960.00	\$156,960.00	\$2,334.99	\$2,334.99	\$59,365.01	\$95,260.00	1.488%
Supplies and Materials	\$4,502.20	\$246,520.00	\$251,022.20	\$26,366.64	\$26,366.64	\$134,503.06	\$90,152.50	10.504%
Capital Outlay	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$3,500.00	\$3,500.00	0.000%
Total Other Transportation	\$14,738.53	\$1,227,224.00	\$1,241,962.53	\$97,156.65	\$97,156.65	\$208,373.85	\$936,432.03	
Total Transportation	\$14,738.53	\$1,227,224.00	\$1,241,962.53	\$97,156.65	\$97,156.65	\$208,373.85	\$936,432.03	
General Government								
Mayor and Administrative Offices								
Personal Services	\$8,339.56	\$508,703.00	\$517,042.56	\$44,109.93	\$44,109.93	\$4,879.44	\$468,053.19	8.531%
Employee Fringe Benefits	\$0.00	\$174,412.00	\$174,412.00	\$15,355.56	\$15,355.56	\$2,394.59	\$156,661.85	8.804%
Contractual Services	\$149.90	\$122,978.00	\$123,127.90	\$5,098.19	\$5,098.19	\$49,701.49	\$68,328.22	4.141%
Supplies and Materials	\$0.00	\$6,500.00	\$6,500.00	\$185.35	\$185.35	\$2,814.65	\$3,500.00	2.852%
Total Mayor and Administrative Offices	\$8,489.46	\$812,593.00	\$821,082.46	\$64,749.03	\$64,749.03	\$59,790.17	\$696,543.26	
Legislative Activities								
Personal Services	\$98.67	\$13,600.00	\$13,698.67	\$872.67	\$872.67	\$26.00	\$12,800.00	6.370%
Employee Fringe Benefits	\$0.00	\$1,890.00	\$1,890.00	\$92.65	\$92.65	\$0.00	\$1,797.35	4.902%
Contractual Services	\$0.00	\$102,800.00	\$102,800.00	\$1,200.00	\$1,200.00	\$48,500.00	\$53,100.00	1.167%
Supplies and Materials	\$63.50	\$19,500.00	\$19,563.50	\$63.50	\$63.50	\$0.00	\$19,500.00	0.325%
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Legislative Activities	\$162.17	\$137,790.00	\$137,952.17	\$2,228.82	\$2,228.82	\$48,526.00	\$87,197.35	
Mayor's Court								
Contractual Services	\$975.00	\$14,670.00	\$15,645.00	\$1,062.50	\$1,062.50	\$10,112.50	\$4,470.00	6.791%
Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Mayor's Court	\$975.00	\$14,670.00	\$15,645.00	\$1,062.50	\$1,062.50	\$10,112.50	\$4,470.00	
Clerk - Treasurer								
Personal Services	\$20.00	\$1,500.00	\$1,520.00	\$130.00	\$130.00	\$15.00	\$1,375.00	8.553%
Employee Fringe Benefits	\$0.00	\$302.00	\$302.00	\$83.26	\$83.26	\$0.00	\$218.74	27.570%
Contractual Services	\$0.00	\$1,370.00	\$1,370.00	\$0.00	\$0.00	\$0.00	\$1,370.00	0.000%
Total Clerk - Treasurer	\$20.00	\$3,172.00	\$3,192.00	\$213.26	\$213.26	\$15.00	\$2,963.74	
Lands and Buildings								
Personal Services	\$326.49	\$55,956.56	\$56,283.05	\$1,598.26	\$1,598.26	\$173.43	\$54,511.36	2.840%
Employee Fringe Benefits	\$0.00	\$9,355.44	\$9,355.44	\$917.18	\$917.18	\$0.00	\$8,438.26	9.804%
Contractual Services	\$19,921.49	\$239,614.00	\$259,535.49	\$14,618.06	\$14,618.06	\$167,538.43	\$77,379.00	5.632%
Supplies and Materials	\$13,017.08	\$208,880.00	\$221,897.08	\$7,013.02	\$7,013.02	\$78,650.06	\$136,234.00	3.160%
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Lands and Buildings	\$33,265.06	\$513,806.00	\$547,071.06	\$24,146.52	\$24,146.52	\$246,361.92	\$276,562.62	
Boards and Commissions								
Personal Services	\$7.98	\$800.00	\$807.98	\$51.99	\$51.99	\$6.00	\$749.99	6.435%
Employee Fringe Benefits	\$0.00	\$124.00	\$124.00	\$7.71	\$7.71	\$0.00	\$116.29	6.218%
Total Boards and Commissions	\$7.98	\$924.00	\$931.98	\$59.70	\$59.70	\$6.00	\$866.28	
Solicitor								
Contractual Services	\$7,629.64	\$40,000.00	\$47,629.64	\$7,629.64	\$7,629.64	\$0.00	\$40,000.00	16.019%
Total Solicitor	\$7,629.64	\$40,000.00	\$47,629.64	\$7,629.64	\$7,629.64	\$0.00	\$40,000.00	
Income Tax Administration								

Appropriation Summary

January 2026

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Personal Services	\$966.83	\$77,076.51	\$78,043.34	\$6,048.25	\$6,048.25	\$683.38	\$71,311.71	7.750%
Employee Fringe Benefits	\$0.00	\$24,470.49	\$24,470.49	\$2,211.52	\$2,211.52	\$0.00	\$22,258.97	9.037%
Contractual Services	\$0.00	\$17,912.00	\$17,912.00	\$3,447.39	\$3,447.39	\$8,552.40	\$5,912.21	19.246%
Supplies and Materials	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$250.00	\$250.00	0.000%
Total Income Tax Administration	\$966.83	\$119,959.00	\$120,925.83	\$11,707.16	\$11,707.16	\$9,485.78	\$99,732.89	
Tax Refunds								
Other	\$0.00	\$100,000.00	\$100,000.00	\$70,393.60	\$70,393.60	\$0.00	\$29,606.40	70.394%
Total Tax Refunds	\$0.00	\$100,000.00	\$100,000.00	\$70,393.60	\$70,393.60	\$0.00	\$29,606.40	
Other General Government								
Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Other	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.000%
Total Other General Government	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	
Total General Government	\$51,516.14	\$1,743,914.00	\$1,795,430.14	\$182,190.23	\$182,190.23	\$374,297.37	\$1,238,942.54	
Other Financing Uses								
Transfers - Out	\$0.00	\$357,775.00	\$357,775.00	\$0.00	\$0.00	\$0.00	\$357,775.00	0.000%
Contingencies	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0.000%
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Financing Uses	\$0.00	\$377,775.00	\$377,775.00	\$0.00	\$0.00	\$0.00	\$377,775.00	
Total 1000 - General	\$132,538.91	\$8,135,981.00	\$8,268,519.91	\$740,963.44	\$740,963.44	\$1,585,824.07	\$5,941,732.40	
2011 - Street Construction, Maint. and Repair								
Transportation								
Other Transportation								
Contractual Services	\$24,916.18	\$50,000.00	\$74,916.18	\$2,654.88	\$2,654.88	\$42,261.30	\$30,000.00	3.544%
Capital Outlay	\$815,617.30	\$415,000.00	\$1,230,617.30	\$0.00	\$0.00	\$815,617.30	\$415,000.00	0.000%
Total Other Transportation	\$840,533.48	\$465,000.00	\$1,305,533.48	\$2,654.88	\$2,654.88	\$857,878.60	\$445,000.00	
Total Transportation	\$840,533.48	\$465,000.00	\$1,305,533.48	\$2,654.88	\$2,654.88	\$857,878.60	\$445,000.00	
Other Financing Uses								
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 2011 - Street Construction, Maint. and Repair	\$840,533.48	\$465,000.00	\$1,305,533.48	\$2,654.88	\$2,654.88	\$857,878.60	\$445,000.00	
2051 - Federal Grant								
Community Environment								
Other Community Environment								
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Community Environment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Community Environment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 2051 - Federal Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2081 - Equitable Sharing Fund								

Appropriation Summary

January 2026

	<u>Reserved for Encumbrance 12/31 Less Adjustment</u>	<u>Final Appropriation</u>	<u>Total Appropriations</u>	<u>Month To Date Expenditures</u>	<u>Year to Date Expenditures</u>	<u>Current Reserve for Encumbrance</u>	<u>Unencumbered Balance</u>	<u>YTD % Expenditures</u>
Security of Persons and Property								
Police Enforcement								
Other	\$0.00	\$1,303.81	\$1,303.81	\$0.00	\$0.00	\$0.00	\$1,303.81	0.000%
Total Police Enforcement	\$0.00	\$1,303.81	\$1,303.81	\$0.00	\$0.00	\$0.00	\$1,303.81	
Total Security of Persons and Property	\$0.00	\$1,303.81	\$1,303.81	\$0.00	\$0.00	\$0.00	\$1,303.81	
Total 2081 - Equitable Sharing Fund	\$0.00	\$1,303.81	\$1,303.81	\$0.00	\$0.00	\$0.00	\$1,303.81	
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2082 - OneOhio Opioid Settlement Fund								
Security of Persons and Property								
Police Enforcement								
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Contractual Services	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0.000%
Supplies and Materials	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0.000%
Total Police Enforcement	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	
Total Security of Persons and Property	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	
Total 2082 - OneOhio Opioid Settlement Fund	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	
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2091 - Law Enforcement Trust								
Security of Persons and Property								
Police Enforcement								
Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Other	\$0.00	\$46,000.00	\$46,000.00	\$2,000.00	\$2,000.00	\$20,000.00	\$24,000.00	4.348%
Total Police Enforcement	\$0.00	\$46,000.00	\$46,000.00	\$2,000.00	\$2,000.00	\$20,000.00	\$24,000.00	
Total Security of Persons and Property	\$0.00	\$46,000.00	\$46,000.00	\$2,000.00	\$2,000.00	\$20,000.00	\$24,000.00	
Total 2091 - Law Enforcement Trust	\$0.00	\$46,000.00	\$46,000.00	\$2,000.00	\$2,000.00	\$20,000.00	\$24,000.00	
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2101 - Permissive Motor Vehicle License Tax								
Transportation								
Other Transportation								
Contractual Services	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$7,000.00	0.000%
Capital Outlay	\$0.00	\$65,889.00	\$65,889.00	\$0.00	\$0.00	\$0.00	\$65,889.00	0.000%
Total Other Transportation	\$0.00	\$72,889.00	\$72,889.00	\$0.00	\$0.00	\$0.00	\$72,889.00	
Total Transportation	\$0.00	\$72,889.00	\$72,889.00	\$0.00	\$0.00	\$0.00	\$72,889.00	
Total 2101 - Permissive Motor Vehicle License Tax	\$0.00	\$72,889.00	\$72,889.00	\$0.00	\$0.00	\$0.00	\$72,889.00	
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2131 - Police Disability and Pension								
Security of Persons and Property								
Police Enforcement								
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Employee Fringe Benefits	\$0.00	\$73,625.00	\$73,625.00	\$0.00	\$0.00	\$0.00	\$73,625.00	0.000%
Total Police Enforcement	\$0.00	\$73,625.00	\$73,625.00	\$0.00	\$0.00	\$0.00	\$73,625.00	
Total Security of Persons and Property	\$0.00	\$73,625.00	\$73,625.00	\$0.00	\$0.00	\$0.00	\$73,625.00	

Appropriation Summary

January 2026

	<u>Reserved for Encumbrance 12/31 Less Adjustment</u>	<u>Final Appropriation</u>	<u>Total Appropriations</u>	<u>Month To Date Expenditures</u>	<u>Year to Date Expenditures</u>	<u>Current Reserve for Encumbrance</u>	<u>Unencumbered Balance</u>	<u>YTD % Expenditures</u>
General Government								
Auditor of State Fees								
Contractual Services	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.000%
Total Auditor of State Fees	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	
Total General Government	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	
Total 2131 - Police Disability and Pension	\$0.00	\$74,625.00	\$74,625.00	\$0.00	\$0.00	\$0.00	\$74,625.00	
2151 - Coronavirus Relief Fund								
Security of Persons and Property								
Fire Fighting, Prevention and Inspection								
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Fire Fighting, Prevention and Inspection	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Security of Persons and Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
General Government								
Mayor and Administrative Offices								
Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Mayor and Administrative Offices	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total General Government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Financing Uses								
Total Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 2151 - Coronavirus Relief Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2152 - American Rescue Plan Act Fund								
Security of Persons and Property								
Police Enforcement								
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Police Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Security of Persons and Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
General Government								
Other General Government								
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other General Government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total General Government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 2152 - American Rescue Plan Act Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2901 - MAYOR'S COURT COMPUTER FUND								
Security of Persons and Property								
Police Enforcement								
Contractual Services	\$0.00	\$7,000.00	\$7,000.00	\$4,047.89	\$4,047.89	\$1,804.90	\$1,147.21	57.827%
Supplies and Materials	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.000%

Report reflects selected information.

Appropriation Summary

January 2026

	<u>Reserved for Encumbrance 12/31 Less Adjustment</u>	<u>Final Appropriation</u>	<u>Total Appropriations</u>	<u>Month To Date Expenditures</u>	<u>Year to Date Expenditures</u>	<u>Current Reserve for Encumbrance</u>	<u>Unencumbered Balance</u>	<u>YTD % Expenditures</u>
Capital Outlay	\$0.00	\$2,300.00	\$2,300.00	\$0.00	\$0.00	\$0.00	\$2,300.00	0.00%
Total Police Enforcement	\$0.00	\$10,300.00	\$10,300.00	\$4,047.89	\$4,047.89	\$1,804.90	\$4,447.21	
Total Security of Persons and Property	\$0.00	\$10,300.00	\$10,300.00	\$4,047.89	\$4,047.89	\$1,804.90	\$4,447.21	
Total 2901 - MAYOR'S COURT COMPUTER FUND	\$0.00	\$10,300.00	\$10,300.00	\$4,047.89	\$4,047.89	\$1,804.90	\$4,447.21	
2902 - POLICE LEVY FUND								
Security of Persons and Property								
Police Enforcement								
Personal Services	\$1,634.18	\$1,090,000.00	\$1,091,634.18	\$1,634.18	\$1,634.18	\$0.00	\$1,090,000.00	0.150%
Employee Fringe Benefits	\$0.00	\$220,300.00	\$220,300.00	\$0.00	\$0.00	\$0.00	\$220,300.00	0.000%
Contractual Services	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0.000%
Total Police Enforcement	\$1,634.18	\$1,330,300.00	\$1,331,934.18	\$1,634.18	\$1,634.18	\$0.00	\$1,330,300.00	
Total Security of Persons and Property	\$1,634.18	\$1,330,300.00	\$1,331,934.18	\$1,634.18	\$1,634.18	\$0.00	\$1,330,300.00	
Total 2902 - POLICE LEVY FUND	\$1,634.18	\$1,330,300.00	\$1,331,934.18	\$1,634.18	\$1,634.18	\$0.00	\$1,330,300.00	
2903 - PSAP 911 FUND								
Security of Persons and Property								
Police Enforcement								
Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Police Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Security of Persons and Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 2903 - PSAP 911 FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2904 - EMPLOYEE SEVERANCE FUND								
Security of Persons and Property								
Police Enforcement								
Personal Services	\$0.00	\$180,000.00	\$180,000.00	\$0.00	\$0.00	\$0.00	\$180,000.00	0.000%
Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Police Enforcement	\$0.00	\$180,000.00	\$180,000.00	\$0.00	\$0.00	\$0.00	\$180,000.00	
Total Security of Persons and Property	\$0.00	\$180,000.00	\$180,000.00	\$0.00	\$0.00	\$0.00	\$180,000.00	
Transportation								
Other Transportation								
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
General Government								
Mayor and Administrative Offices								
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Mayor and Administrative Offices	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Appropriation Summary

January 2026

	<u>Reserved for Encumbrance 12/31 Less Adjustment</u>	<u>Final Appropriation</u>	<u>Total Appropriations</u>	<u>Month To Date Expenditures</u>	<u>Year to Date Expenditures</u>	<u>Current Reserve for Encumbrance</u>	<u>Unencumbered Balance</u>	<u>YTD % Expenditures</u>
Income Tax Administration								
Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Income Tax Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total General Government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Financing Uses								
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 2904 - EMPLOYEE SEVERANCE FUND	\$0.00	\$180,000.00	\$180,000.00	\$0.00	\$0.00	\$0.00	\$180,000.00	
<hr/>								
2905 - WE THRIVE GRANT FUND								
Community Environment								
Other Community Environment								
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Community Environment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Community Environment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 2905 - WE THRIVE GRANT FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
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2906 - NATURE WORKS GRANT								
Leisure Time Activities								
Other Leisure Time Activities								
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Leisure Time Activities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Leisure Time Activities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 2906 - NATURE WORKS GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<hr/>								
2907 - Mercy Tax Increment Equivalent Fund								
General Government								
Other General Government								
Contractual Services	\$0.00	\$16,800.00	\$16,800.00	\$0.00	\$0.00	\$0.00	\$16,800.00	0.000%
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Other	\$0.00	\$49,000.00	\$49,000.00	\$0.00	\$0.00	\$0.00	\$49,000.00	0.000%
Total Other General Government	\$0.00	\$65,800.00	\$65,800.00	\$0.00	\$0.00	\$0.00	\$65,800.00	
Total General Government	\$0.00	\$65,800.00	\$65,800.00	\$0.00	\$0.00	\$0.00	\$65,800.00	
Capital Outlay								
Capital Outlay	\$0.00	\$514,200.00	\$514,200.00	\$0.00	\$0.00	\$0.00	\$514,200.00	0.000%
Total Capital Outlay	\$0.00	\$514,200.00	\$514,200.00	\$0.00	\$0.00	\$0.00	\$514,200.00	
Total Capital Outlay	\$0.00	\$514,200.00	\$514,200.00	\$0.00	\$0.00	\$0.00	\$514,200.00	
Total 2907 - Mercy Tax Increment Equivalent Fund	\$0.00	\$580,000.00	\$580,000.00	\$0.00	\$0.00	\$0.00	\$580,000.00	

4901 - CAPITAL PROJECTS

Report reflects selected information.

Appropriation Summary

January 2026

	<u>Reserved for Encumbrance 12/31 Less Adjustment</u>	<u>Final Appropriation</u>	<u>Total Appropriations</u>	<u>Month To Date Expenditures</u>	<u>Year to Date Expenditures</u>	<u>Current Reserve for Encumbrance</u>	<u>Unencumbered Balance</u>	<u>YTD % Expenditures</u>
Capital Outlay								
Capital Outlay								
Capital Outlay	\$117,261.00	\$128,400.00	\$245,661.00	\$0.00	\$0.00	\$125,359.82	\$120,301.18	0.000%
Total Capital Outlay	\$117,261.00	\$128,400.00	\$245,661.00	\$0.00	\$0.00	\$125,359.82	\$120,301.18	
Total Capital Outlay	\$117,261.00	\$128,400.00	\$245,661.00	\$0.00	\$0.00	\$125,359.82	\$120,301.18	
Total 4901 - CAPITAL PROJECTS	\$117,261.00	\$128,400.00	\$245,661.00	\$0.00	\$0.00	\$125,359.82	\$120,301.18	
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4902 - Capital Projects-PUBLIC FACILITIES								
Capital Outlay								
Capital Outlay	\$170,845.32	\$219,752.23	\$390,597.55	\$0.00	\$0.00	\$170,845.32	\$219,752.23	0.000%
Total Capital Outlay	\$170,845.32	\$219,752.23	\$390,597.55	\$0.00	\$0.00	\$170,845.32	\$219,752.23	
Total Capital Outlay	\$170,845.32	\$219,752.23	\$390,597.55	\$0.00	\$0.00	\$170,845.32	\$219,752.23	
Total 4902 - Capital Projects-PUBLIC FACILITIES	\$170,845.32	\$219,752.23	\$390,597.55	\$0.00	\$0.00	\$170,845.32	\$219,752.23	
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4903 - Capital Projects-VILLAGE LAND								
Capital Outlay								
Capital Outlay	\$0.00	\$1,204.12	\$1,204.12	\$0.00	\$0.00	\$0.00	\$1,204.12	0.000%
Total Capital Outlay	\$0.00	\$1,204.12	\$1,204.12	\$0.00	\$0.00	\$0.00	\$1,204.12	
Total Capital Outlay	\$0.00	\$1,204.12	\$1,204.12	\$0.00	\$0.00	\$0.00	\$1,204.12	
Total 4903 - Capital Projects-VILLAGE LAND	\$0.00	\$1,204.12	\$1,204.12	\$0.00	\$0.00	\$0.00	\$1,204.12	
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5901 - STORM WATER UTILITY								
Basic Utility Services								
Other Storm Sewers and Drains								
Supplies and Materials	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0.000%
Total Other Storm Sewers and Drains	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	
Total Basic Utility Services	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	
Transportation								
Storm Sewers and Drains								
Personal Services	\$77.54	\$15,000.00	\$15,077.54	\$335.68	\$335.68	\$34.84	\$14,707.02	2.226%
Employee Fringe Benefits	\$0.00	\$2,318.00	\$2,318.00	\$58.71	\$58.71	\$0.00	\$2,259.29	2.533%
Contractual Services	\$0.00	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$8,000.00	\$20,000.00	0.000%
Supplies and Materials	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.000%
Capital Outlay	\$411,243.53	\$163,182.00	\$574,425.53	\$0.00	\$0.00	\$411,243.53	\$163,182.00	0.000%
Total Storm Sewers and Drains	\$411,321.07	\$209,000.00	\$620,321.07	\$394.39	\$394.39	\$419,278.37	\$200,648.31	
Total Transportation	\$411,321.07	\$209,000.00	\$620,321.07	\$394.39	\$394.39	\$419,278.37	\$200,648.31	
Total 5901 - STORM WATER UTILITY	\$411,321.07	\$229,000.00	\$640,321.07	\$394.39	\$394.39	\$419,278.37	\$220,648.31	
<hr/>								
9101 - Unclaimed Monies								
Fiduciary Distributions								

Appropriation Summary

January 2026

	<u>Reserved for Encumbrance 12/31 Less Adjustment</u>	<u>Final Appropriation</u>	<u>Total Appropriations</u>	<u>Month To Date Expenditures</u>	<u>Year to Date Expenditures</u>	<u>Current Reserve for Encumbrance</u>	<u>Unencumbered Balance</u>	<u>YTD % Expenditures</u>
Distributions of Unclaimed Monies								
Other	\$0.00	\$8,258.00	\$8,258.00	\$0.00	\$0.00	\$0.00	\$8,258.00	0.000%
Total Distributions of Unclaimed Monies	\$0.00	\$8,258.00	\$8,258.00	\$0.00	\$0.00	\$0.00	\$8,258.00	
Total Fiduciary Distributions	\$0.00	\$8,258.00	\$8,258.00	\$0.00	\$0.00	\$0.00	\$8,258.00	
Other Financing Uses								
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 9101 - Unclaimed Monies	\$0.00	\$8,258.00	\$8,258.00	\$0.00	\$0.00	\$0.00	\$8,258.00	
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9901 - MAYOR'S COURT CUSTODIAL								
Fiduciary Distributions								
Distributions to Other Governments								
Other	\$0.00	\$18,330.00	\$18,330.00	\$2,432.00	\$2,432.00	\$0.00	\$15,898.00	13.268%
Total Distributions to Other Governments	\$0.00	\$18,330.00	\$18,330.00	\$2,432.00	\$2,432.00	\$0.00	\$15,898.00	
Distributions to Other Funds (Primary Gov't)								
Other	\$0.00	\$59,670.00	\$59,670.00	\$6,995.00	\$6,995.00	\$0.00	\$52,675.00	11.723%
Total Distributions to Other Funds (Primary Gov't)	\$0.00	\$59,670.00	\$59,670.00	\$6,995.00	\$6,995.00	\$0.00	\$52,675.00	
Other Distributions								
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Distributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Fiduciary Distributions	\$0.00	\$78,000.00	\$78,000.00	\$9,427.00	\$9,427.00	\$0.00	\$68,573.00	
Other Financing Uses								
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 9901 - MAYOR'S COURT CUSTODIAL	\$0.00	\$78,000.00	\$78,000.00	\$9,427.00	\$9,427.00	\$0.00	\$68,573.00	
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9902 - EMPLOYEES HEALTH INSURANCE CUSTODIAL								
Fiduciary Distributions								
Distributions on Behalf of Employees								
Other	\$0.00	\$116,000.00	\$116,000.00	\$9,548.60	\$9,548.60	\$111.72	\$106,339.68	8.232%
Total Distributions on Behalf of Employees	\$0.00	\$116,000.00	\$116,000.00	\$9,548.60	\$9,548.60	\$111.72	\$106,339.68	
Total Fiduciary Distributions	\$0.00	\$116,000.00	\$116,000.00	\$9,548.60	\$9,548.60	\$111.72	\$106,339.68	
Total 9902 - EMPLOYEES HEALTH INSURANCE	\$0.00	\$116,000.00	\$116,000.00	\$9,548.60	\$9,548.60	\$111.72	\$106,339.68	
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9903 - VALLEY BAND ESCROW								
Fiduciary Distributions								
Other Distributions								
Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Distributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Fiduciary Distributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Financing Uses								

Appropriation Summary

January 2026

	<u>Reserved for Encumbrance 12/31 Less Adjustment</u>	<u>Final Appropriation</u>	<u>Total Appropriations</u>	<u>Month To Date Expenditures</u>	<u>Year to Date Expenditures</u>	<u>Current Reserve for Encumbrance</u>	<u>Unencumbered Balance</u>	<u>YTD % Expenditures</u>
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 9903 - VALLEY BAND ESCROW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
9904 - Kenwood SWJEDZ CUSTODIAL								
Fiduciary Distributions								
Distributions to Other Governments								
Other	\$0.00	\$1,120,125.00	\$1,120,125.00	\$0.00	\$0.00	\$0.00	\$1,120,125.00	0.000%
Total Distributions to Other Governments	\$0.00	\$1,120,125.00	\$1,120,125.00	\$0.00	\$0.00	\$0.00	\$1,120,125.00	
Distributions to Other Funds (Primary Gov't)								
Contractual Services	\$0.00	\$140,875.00	\$140,875.00	\$22.90	\$22.90	\$327.10	\$140,525.00	0.016%
Total Distributions to Other Funds (Primary Gov't)	\$0.00	\$140,875.00	\$140,875.00	\$22.90	\$22.90	\$327.10	\$140,525.00	
Total Fiduciary Distributions	\$0.00	\$1,261,000.00	\$1,261,000.00	\$22.90	\$22.90	\$327.10	\$1,260,650.00	
Other Financing Uses								
Transfers - Out	\$0.00	\$49,000.00	\$49,000.00	\$0.00	\$0.00	\$0.00	\$49,000.00	0.000%
Total Other Financing Uses	\$0.00	\$49,000.00	\$49,000.00	\$0.00	\$0.00	\$0.00	\$49,000.00	
Total 9904 - Kenwood SWJEDZ CUSTODIAL	\$0.00	\$1,310,000.00	\$1,310,000.00	\$22.90	\$22.90	\$327.10	\$1,309,650.00	
9905 - Kenwood SWJEDZ Escrow CUSTODIAL								
Fiduciary Distributions								
Other Distributions								
Other	\$0.00	\$24,500.00	\$24,500.00	\$0.00	\$0.00	\$0.00	\$24,500.00	0.000%
Total Other Distributions	\$0.00	\$24,500.00	\$24,500.00	\$0.00	\$0.00	\$0.00	\$24,500.00	
Total Fiduciary Distributions	\$0.00	\$24,500.00	\$24,500.00	\$0.00	\$0.00	\$0.00	\$24,500.00	
Other Financing Uses								
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 9905 - Kenwood SWJEDZ Escrow CUSTODIAL	\$0.00	\$24,500.00	\$24,500.00	\$0.00	\$0.00	\$0.00	\$24,500.00	
9906 - Kenwood SWJEDZ Long-Term Maint CUSTODIAL								
Fiduciary Distributions								
Other Distributions								
Contractual Services	\$0.00	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00	\$7,500.00	0.000%
Total Other Distributions	\$0.00	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00	\$7,500.00	
Total Fiduciary Distributions	\$0.00	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00	\$7,500.00	
Other Financing Uses								
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 9906 - Kenwood SWJEDZ Long-Term Maint	\$0.00	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00	\$7,500.00	
Report Totals:	\$1,674,133.96	\$13,049,013.16	\$14,723,147.12	\$770,693.28	\$770,693.28	\$3,181,429.90	\$10,771,023.94	

Report reflects selected information.

**AMBERLEY VILLAGE
INVESTMENT LISTING
January 31, 2026**

TYPE	DESCRIPTION	CURRENT VALUE	INTEREST RATE	YEAR TO DATE		PURCHASE DATE	MATURITY DATE	TOTAL INVESTMENT BY
				INTEREST				YEAR
	STAR OHIO	\$ 1,163,620.66	5.43%	\$ 3,567.94		7/22/2024		2025 \$1,163,620.66
CD	FLAGSTAR NATIONAL BANK-HUNTINGTON	\$ 250,000.00	5.00%	\$ -		5/2/2024	5/1/2026	
CD	BNY MELLON NA INSTL-HUNTINGTON	\$ 250,000.00	4.75%	\$ -		5/6/2024	5/6/2026	2026
AGENCY	FEDERAL FARM CREDIT BANKS AGENCY-PNC (C 2/12/25)	\$ 250,000.00	3.55%	\$ -		5/3/2022	5/11/2026	
CD	MORTON COMMUNITY BANK(MOCIBK)-PNC	\$ 250,000.00	4.00%	\$ 849.32		8/28/2024	8/28/2026	\$ 1,752,421.88
CD	CAPITAL ONE-PNC	\$ 250,000.00	1.10%	\$ -		11/17/2021	11/17/2026	
T BOND	T BOND 6-PNC	\$ 502,421.88	1.15%	\$ -		11/30/2021	11/30/2026	
CD	FIRST BANK OF THE LAKE-PNC	\$ 250,000.00	3.95%	\$ 828.63		8/13/2025	2/12/2027	
CD	WESTERN ALLIANCE-PNC	\$ 247,000.00	3.95%			8/18/2025	2/18/2027	
CD	CUSTOMERS BANK(NCBKPA)-PNC	\$ 250,000.00	5.10%	\$ -		11/8/2022	4/27/2027	
CD	POPULAR BANK NEW YORK-HUNTINGTON	\$ 250,000.00	4.80%	\$ -		5/8/2024	5/10/2027	2027
CD	VALLEY NATL BANK-HUNTINGTON	\$ 250,000.00	4.80%	\$ -		6/17/2024	6/21/2027	\$ 1,747,000.00
CD	DISCOVER BANK-PNC	\$ 250,000.00	4.90%	\$ -		11/8/2022	11/8/2027	
CD	CELTIC BANK-HUNTINGTON	\$ 250,000.00	4.60%	\$ 976.71		12/8/2023	12/8/2027	
CD	MERRICK-PNC	\$ 250,000.00	3.90%	\$ 828.08		9/20/2024	3/20/2028	
CD	MORGAN STANLEY PVT BANK-HUNTINGTON	\$ 250,000.00	4.65%	\$ -		6/27/2024	6/27/2028	
CD	CARTER BK & TR MARTINSVILLE VA-HUNTINGTON	\$ 250,000.00	4.65%	\$ 987.33		7/5/2024	7/5/2028	2028
TBOND	T BOND 7-PNC	\$ 250,000.00	4.13%	\$ 5,156.25		7/30/2024	7/31/2028	\$ 1,749,392.50
CD	BMW BK NORTH AMER-HUNTINGTON	\$ 250,000.00	3.80%	\$ -		9/20/2024	9/20/2028	
CD	WELLS FARGO BANK-PNC	\$ 250,000.00	5.05%	\$ 1,072.26		10/31/2023	10/31/2028	
TBOND	T BOND 8-PNC	\$ 249,392.50	3.75%	\$ -		10/17/2024	12/31/2028	
CD	SOMERSET-PNC	\$ 250,000.00	3.65%	\$ 775.00		4/17/2025	3/19/2029	
CD	FRONTIER BANK-HUNTINGTON	\$ 250,000.00	4.15%	\$ 881.16		3/26/2025	3/26/2029	
CD	STATE BANK OF INDIA-HUNTINGTON	\$ 250,000.00	3.90%	\$ -		8/21/2024	8/21/2029	
CD	UBS BANK-PNC	\$ 250,000.00	3.75%	\$ 796.23		8/21/2024	8/21/2029	2029
CD	FAHEY BANKING CO-HUNTINGTON	\$ 250,000.00	4.20%	\$ 891.78		2/28/2025	8/28/2029	\$ 1,750,000.00
CD	TEXAS EXCHANGE(BKCROW)-PNC	\$ 250,000.00	3.65%	\$ 775.00		9/20/2024	9/20/2029	
CD	EAGLE BANK-PNC	\$ 250,000.00	3.75%	\$ 796.23		10/25/2024	10/25/2029	
T BOND	T BOND 9-PNC	\$ 250,000.00	3.875%	\$ -		4/30/2025	4/30/2030	
CD	AMERICAN EXPRESS-PNC	\$ 250,000.00	4.10%	\$ -		4/30/2025	4/30/2030	2030
CD	MORGAN STANLEY BK-HUNTINGTON	\$ 250,000.00	4.30%	\$ -		6/11/2025	6/11/2030	\$ 1,000,000.00
CD	POPPY BANK-PNC	\$ 250,000.00	4.00%	\$ -		6/17/2025	6/17/2030	
(C) Callable		\$ 9,162,435.04		\$ 19,181.92	ACTIVE			\$9,162,435.04
				\$ -	MATURED			
				\$ 19,181.92	YTD			

LIQUIDATED INVESTMENTS

TO: Village Council
FROM: Scot F. Lahrmer, Village Manager
DATE: March 09, 2026
RE: Amending 2026 Appropriations for General Fund (#1000)

ITEM: Ordinance 2026-XX

ACTION REQUESTED: By motion, adopt **Ordinance 2026-XX** authorizing an amendment to the 2026 Budget due to increase cost of Income Tax Refunds.

PURPOSE: To amend the 2026 Budget that was passed on December 8, 2025 on Ordinance 2025-16 for one (1) Fund. This is a request to increase appropriations in the General Fund (#1000) in the amount of \$98,000, making the new General Fund Appropriations \$8,233,981. This request is due to increase cost of the Income Tax Refunds.

The Finance Committee recommended approval of this amendment and the adoption of **Ordinance 2026-XX** at its meeting held on March 2, 2026.

If you have any questions, please let me know.

PASSED:
BY:

ORDINANCE NO. 2026-XX

ORDINANCE AMENDING APPROPRIATIONS IN THE #1000 GENERAL FUND
FOR THE FISCAL YEAR 2026

WHEREAS, it being necessary to amend appropriations in the General Fund (#1000) so that sufficient monies will be available for obligations to be met; and

WHEREAS, the Village has previously budgeted funds for expenditures for the fiscal year 2026,

NOW, THEREFORE, BE IT ORDAINED BY THE Council of Amberley Village, State of Ohio, seven (7) members elected thereto concurring:

SECTION 1: That appropriations in the (#1000) General Fund be increased by \$98,000, an amount not included in original 2026 budget due to an increase in cost for Income Tax Refunds.

SECTION 2: That in accordance with Village Charter Article IX, Section 1, and Article X, Section 4, this ordinance may be passed upon a single reading and shall become effective forthwith on its adoption.

VILLAGE OF AMBERLEY, OHIO

ORDINANCE NO. _____

ORDINANCE DECLARING TO BE OF PUBLIC PURPOSE CERTAIN PUBLIC IMPROVEMENTS WHICH ARE NECESSARY FOR THE FURTHER DEVELOPMENT OF CERTAIN PARCELS WITHIN THE VILLAGE AND ESTABLISHING A TAX INCREMENT EQUIVALENT FUND

WHEREAS, Section 5709.41 et seq. of the Ohio Revised Code authorizes municipalities to participate in a financing technique commonly known as tax increment financing; and,

WHEREAS, this Council (the “Council”) wishes to use the authority granted pursuant to such Sections in connection with certain improvements in the Village of Amberley, Hamilton County, Ohio (the “Village”) in order to meet the needs of the area, including new development, traffic capacity and public infrastructure improvements; and,

WHEREAS, this Council has caused notice to be given to the Cincinnati City School District (“School District”) Board of Education, of this Council’s intention to consider this Ordinance for adoption in accordance with Ohio Revised Code Section 5709.41, and that this Council and the School District have agreed to enter into a Tax Incentive Agreement providing for compensation to the School District for the property which is exempted under Section 5709.41 of the Ohio Revised Code. The School District has by resolution adopted _____, 2026 approved the exemption of 100% of the value of the further improvements for up to 30 years for the property described in Exhibit “A” attached hereto and waived its right to the remainder of the forty-five (45) business days’ notice prior to the adoption of this Ordinance.

NOW THEREFORE, BE IT RESOLVED that the Village of Amberley Village Council does hereby:

SECTION 1. Create, pursuant to Section 5709.41 of the Ohio Revised Code, the “North Site TIF”, the boundaries of which shall be coterminous with the boundaries of the parcels specifically identified and depicted in Exhibit A attached hereto, which parcels are located in the Village.

SECTION 2. Find and declare that certain public improvements in the Village, to wit: the planning, design, construction and maintenance of public street improvements including pavements, walkways, bike paths, traffic control devices, landscaping and alterations to existing streets, including improvements to Ridge Road; the planning design and construction of public parking facilities; the planning, design, construction and maintenance of utilities improvements, including but not limited to water, sanitary sewer, gas, electric, telecommunication, storm water, and retention/detention facilities; community or educational facilities; park, recreation, performance, or creative arts improvements and facilities; the creation or enhancement of landscape and buffer areas, including beautification and landscaping, land clearing, natural disaster storm clean up, open areas necessary for ensuring the compatibility of adjacent land uses; public service facilities, including police and fire stations, repair or replacement of security gates for access, and public safety emergency communication/dispatch facilities; land acquisition

in and of industry and commerce; and, the purchase of property rights of way and easements or other rights in property necessary for the completion of the public improvements listed above (the “Public Improvements”), are a public purpose and that those Public Improvements are necessary for the further development of the parcels of land described in Exhibit “A” attached to this Ordinance (such parcels are hereinafter collectively referred to as the “North Site TIF”), and for the creation of jobs, increasing property values and the provision of adequate public services and amenities in the Village of Amberley.

SECTION 3. Declare that, pursuant to Section 5709.41 of the Ohio Revised Code, further improvements to the parcels in the North Site TIF occurring after the date of this Ordinance (the “Improvements”) are hereby declared to be a public purpose and are exempt from real property taxation commencing in tax year 2027 and ending on the earlier of (1) tax year 2056, or (2) the date on which the Public Improvements as described in Section 1 above that will benefit the North Site TIF are paid in full from the Tax Increment Equivalent Fund, as defined in Section 5 hereof. It is hereby determined that (i) a portion of the Improvements shall be exempt from real property taxation, (ii) such portion shall be 100% of the assessed value of the Improvements, and (iii) the Public Improvements directly benefit, or once made will directly benefit, the North Site TIF.

SECTION 4. Declare that pursuant to Section 5709.42 of the Ohio Revised Code, the owner or the owners of the Improvements shall be required to make annual service payments in lieu of taxes (the “Service Payments”) to the Hamilton County Treasurer on or before the final dates for payment of real property taxes. This Council hereby expresses its intention to enter into such agreements as may be necessary and appropriate to assure the payment of such Service Payments.

SECTION 5. Declare that pursuant to Section 5709.43 of the Ohio Revised Code, there is hereby established the Village of Amberley North Site Public Improvement Tax Increment Equivalent Fund (the “Tax Increment Equivalent Fund”), into which the Service Payments shall be deposited. Money in the Tax Increment Equivalent Fund shall be used to finance the Public Improvements and to make payments to the School District pursuant to a Tax Incentive Agreement between the Village and the School District. The Village Administrator is hereby authorized to enter into such Tax Incentive Agreement in substantially the form currently on file with the Village Manager with such changes as are approved by the Village Manager.

SECTION 6. That the proper Village Officials are hereby authorized to do all things necessary and proper to carry out Sections 1 through 5 of this Ordinance, including but not limited to filing any required applications for tax exemption with the Hamilton County Auditor and/or State Tax Commissioner.

SECTION 7. Pursuant to Section 5709.40(I) of the Ohio Revised Code, the Finance Director is hereby directed to deliver a copy of this Ordinance to the Director of the Ohio Development Services Agency within fifteen (15) days after its adoption.

On or before March 31 of each year that the exemption set forth herein remains in effect, the Finance Director or other authorized officer of this Village shall prepare and submit to the

Director of the Ohio Development Services Agency the status report required under Section 5709.40(I) of the Ohio Revised Code.

SECTION 8. Direct the Village Clerk to forward a copy of this Ordinance to the County Auditor of Hamilton County.

SECTION 9. Find and determine that all formal actions of this Council concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were taken in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

Adopted this _____ day of _____, 2026.

Mayor

Attest:

Village Clerk

Approved as to form:

Village Solicitor

AUTHENTICATION

This is to certify that this Ordinance was duly passed and filed with the Village Clerk, this ____ day of _____, 2026.

Village Clerk

CERTIFICATE

I hereby certify that the foregoing is a true and correct copy of a Ordinance passed by the Village Council of the Village of Amberley, Hamilton County, Ohio, and was certified to the County Auditor of Hamilton County and the Cincinnati City School District.

Finance Director

Dated

RECEIPT

The undersigned hereby acknowledges receipt of a certified copy of the foregoing ordinance.

Hamilton County Auditor

Dated

RECEIPT

The undersigned hereby acknowledges receipt of a certified copy of the foregoing ordinance.

Superintendent, Cincinnati City
School District

Dated

DRAFT

EXHIBIT A
Property to Be Exempted

Ridge Road

Parcel No.

526-0040-0076-00

DRAFT

**VILLAGE OF AMBERLEY
TAX INCREMENT FINANCING EXEMPTION
SCHOOL COMPENSATION AGREEMENT**

THIS AGREEMENT (the "Agreement") dated _____, 2026 is between the Village of Amberley, Ohio (the "Village") acting by and through its Village Council (the "Council") and the Cincinnati City School District (the "District") acting by and through its Board of Education (the "Board") who hereby agree as follows:

WHEREAS, Sections 5709.40 et seq. of the Ohio Revised Code authorize municipalities to grant tax increment financing real property tax exemptions for improvements declared to be for a public purpose, which exemptions exempt from taxation the increase in the true value of the parcel of property after the effective date of the resolution granting such exemption; and

WHEREAS, Section 5709.42 of the Ohio Revised Code further authorizes a municipality to require owners of improvements subject to a tax increment financing tax exemption to make an annual payment to the county in lieu of taxes ("Service Payments in Lieu of Taxes"), which payment is approximately equivalent to the amount of real property tax which would be payable on the increase in the true value of the parcel of property but for the exemption from taxation; and

WHEREAS, Sections 5709.40 and 5709.41 of the Ohio Revised Code further require a municipality receiving payments in lieu of taxes to create a municipal public improvement tax increment equivalent fund or an urban redevelopment tax increment equivalent fund for deposit of the entire amount of such payments, to be used to pay the costs of public infrastructure improvements benefiting the parcels subject to the tax increment financing tax exemption and, if provided, to make payments to school districts impacted by the exemption from taxation; and

WHEREAS, the Council notified the Board by letter dated _____, 2026, that the Council plans to propose an ordinance pursuant to Section 5709.41 Ohio Revised Code, (the "Exemption Ordinances") attached hereto as Exhibit A, declaring certain improvements to certain real property located on Ridge Road in the Village of Amberley, Hamilton County, Ohio (the "Exempted Property") to be a public purpose; and

WHEREAS, the Council intends to exempt from real property taxation one hundred percent (100%) of such improvements for a period of thirty (30) years (the "TIF Exemptions"); and

WHEREAS, the Board passed a resolution on _____, 2026 (the "District Resolution") approving the TIF Exemption on the condition that the parties hereto enter into this Agreement; and

WHEREAS, the Village has, pursuant to Ordinance No. _____ of the Village Council adopted on _____, 2026, authorized the execution of this Agreement; and

WHEREAS, pursuant to Sections 5709.40(D), and 5709.82(B), Ohio Revised Code, the Council and the Board desire to enter into this Agreement to provide compensation to the District for its loss of real property taxes during the thirty (30) years of such exemption;

NOW, THEREFORE, BE IT AGREED BY THE PARTIES HERETO AS FOLLOWS:

SECTION 1. Approval of the TIF Exemption; Compensation to District While TIF Exemption in Effect.

(a) As provided in the District Resolution, the District approves the TIF Exemption for up to one hundred percent (100%) of the further improvements to the Exempted Property, for a period of up to thirty (30) years, commencing as set forth in the respective Exemption Ordinances authorizing tax exemption for property on Ridge Road Parcel 526-0040-0076.

(b) During any year, or any portion thereof, in which the District would have received property tax payments derived from the Exempted Property, but for the Council's authorization of the TIF Exemption, the Village agrees to pay to the District an amount equal to 34.67% of the Statutory Service Payments in Lieu of Taxes received from the Exempted Property, (the "TIF Compensation"), as determined by the Finance Director of the Village and certified to the School District, so long as the TIF Compensation over the entire term of the TIF Exemptions does not exceed the amount of property taxes from the Exempted Property the School District would have received if the property were not exempted. Payment of the TIF Compensation may and is intended to, but is not required to, be made from the Village's Public Improvement Tax Increment Equivalent Fund or the Village's Public Improvement Urban Redevelopment Tax Increment Equivalent Fund (each the "Fund"). However, nothing in this Agreement shall be construed to pledge the full faith and credit of the Village.

(c) In the event that any one or more property owners fails to remit a Service Payment in Lieu of Taxes on or before its due date as determined by applicable statutes, the Village is not required to make a compensation payment to the School District for the amount not remitted; provided, however, that the Village shall proceed to collect the amount not remitted and shall include that amount after collection in calculation of the next future TIF Compensation amount due to the School District. Any collected amounts so included will be offset by a prorated amount of the costs incurred in the collection of said sum.

SECTION 2. Certification of TIF Compensation Amount. Annually during the TIF Exemption, commencing with the 2027 tax year, within forty-five (45) days of receipt of the real estate tax settlement sheets from the County Auditor, the Village Finance Director shall determine the amount of the TIF Compensation and forward such amount to the Treasurer of the School District. Within fifteen (15) days of the receipt of such amount the Treasurer of the School District shall certify to the Village, by means of an invoice, the amount of the TIF Compensation.

SECTION 3. Payment of TIF Compensation. Within fifteen (15) business days after receipt of the mutually reconciled invoice from the School District, the Village shall pay to the District by bank check, ACH or other means mutually acceptable to both parties, the amount of the TIF Compensation.

SECTION 4. Resolution of Disputes. In the event the Village disputes the amount of the TIF Compensation as certified by the Treasurer, the Village shall certify, within ten (10) business days of the receipt of such certification, the basis for the dispute and the amount that the Village

claims is the correct amount of the TIF Compensation to be paid to the District. Within 10 days thereafter, if the Treasurer of the School District and the Village are unable to mutually agree on the amount of the TIF Compensation, verification of the assessed value of the improvements and the applicable effective millage rate for the School District shall be requested from the Hamilton County Auditor and the TIF Compensation shall be calculated using those amounts. The Village shall then pay such amount within 15 days thereafter; provided that nothing contained in this Section 4 shall limit either the District's or the Village's ability, after payment and receipt of such TIF Compensation amount, to seek recovery of amounts deemed overpaid or underpaid.

SECTION 5. Late Payments. Except for the case where a TIF Compensation payment is delayed pursuant to a dispute, as provided in Section 4 hereof, and the dispute results in a determination that amount of the TIF Compensation amount is an amount different than the amount initially certified by the Treasurer of the School District, any late TIF Compensation payments shall bear interest at the then current rate established under Sections 323.121(B)(1) and 5703.47 of the Ohio Revised Code, as the same may be amended from time to time, or any successor provisions thereto as the same may be amended from time to time.

SECTION 6. Recording of Exemption Approval. The Village agrees to ensure that notice of the TIF Exemption and the requirement to make Service Payments in Lieu of Taxes is properly recorded with the Hamilton County Recorder in accordance with Section 5709.911(C)(1) of the Ohio Revised Code.

SECTION 7. Duration of Agreement Amendment. This Agreement shall become effective on the date that it is executed and delivered and shall remain in effect for such period as any authorized TIF Exemption is in effect. This Agreement may be amended only by mutual agreement of the respective governing boards of the District and the Village.

SECTION 8. Severability. Should any portion of this Agreement be declared by the courts to be unconstitutional, invalid or otherwise unlawful, such decision shall not effect the entire Agreement but only that part declared to be unconstitutional, invalid or illegal,

SECTION 9. Counterpart; Captions. This Agreement may be executed in several counterparts, each of which shall be regarded as an original and all of which shall constitute but one and the same Agreement. Captions have been provided herein for the convenience of the reader and shall not affect the construction of this Agreement.

SECTION 10. Filing of Agreement. The Clerk of Council shall file an executed copy of this Agreement with the County Auditor, as a member of the Tax Incentive Review Council.

IN WITNESS WHEREOF, the Village Council of the Village of Amberley, Ohio has caused this Agreement to be signed by the Village Manager and the Cincinnati City School District has caused this Agreement to be signed by the President and the Treasurer of its Board of Education, all as of the date first written above.

VILLAGE OF AMBERLEY, OHIO

By: _____
Village Manager

BOARD OF EDUCATION OF
CINCINNATI CITY SCHOOL DISTRICT

By: _____
President

By: _____
Treasurer

**EXHIBIT A
TIF EXEMPTION ORDINANCE**

DRAFT