Finance Committee Agenda
July 9, 2026 at 4:00 PM

Finance Committee	**Staff Liaison**
Bob Rosen, Chair	Scot Lahrmer, Village Manager
Dara Wood	Ken Smallwood, Tax / Asst. Finance Admin.
Adam Frankel	

MINUTES

1. Approval of minutes: June 4, 2026

TOPICS OF DISCUSSION

1. May Financials
2. Appropriations
3. Cybersecurity Policy

ADJOURNMENT

Finance Committee Meeting Minutes
May 6, 2026

Attendance
Bob Rosen, Committee Chair, Dara Wood Committee Member, Adam Frankel Committee Member, Scot Lahrmer Village Manager, Debbie Eldridge Finance Administrator Ken Smallwood Tax/Asst. Finance Administrator

The meeting was called to order at 4:00 PM.

There was one correction to the May 6th minutes to include Debbie Eldridge Finance Administrator in the attendance list. The minutes of the prior committee meeting of May 6th were then approved

Scot Lahrmer, Village Manager reviewed April 2026 financials. Revenue for the month was $1,340,.03 versus $1.7 million in April of 2025. YTD revenue was $3,264,125.76 versus $3.7 million last year. Expenditures for the month of April totaled $448,756.75 versus expenditures of $720,000 in April of 2025. YTD expenditures were $2,525,461.43 versus $2.5 million through April of 2025. The Village ended the month of March with an unencumbered fund balance of $6,694,507.51.

The Village has received 52.8% of the budgeted Property Tax Revenue and 44.3% of the budgeted Municipal Income Tax Revenue through April.

Police overtime for April was $13,000 and YTD overtime was $35,000 versus $42,000 last year.

The Village spent $13,000 on Lexipole Software, $6,000 on office furniture, and $9,000 for the Aracoma Flock Camera which is being reimbursed by residents.

The Tax Budget for 2027 was presented and approved. This is a document which the state requires for the Village to receive funds from the county.

Scot Lahrmer, the Village Manager then presented an analysis of the impact of the Village policy to grant a tax credit for residents who work in another jurisdiction where they pay income taxes. The amount of this credit is 2%. If the Council were to reduce it to 1% there would be additional revenue of approximately $1.1 million. If the entire credit were eliminated the Village would receive approximately $2.5 in addition revenue. Since we are projecting a deficit this year this is one possibility being considered. The others being an increase in the Police Levy which is up for renewal in 2027 and an increase in the Stormwater Fund.

There being no further business the meeting was adjourned at 4:30 PM

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Fund Summary

May 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	$8,127,346.61	$572,076.37	$3,836,202.13	$534,637.66	$2,960,099.09	$8,164,785.32	$1,294,446.56	$6,870,338.76
2011	Street Construction, Maint. and Repair	$954,808.99	$24,016.72	$110,005.11	$1,050.00	$3,704.88	$977,775.71	$856,828.60	$120,947.11
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	$1,303.81	$0.00
2082	OneOhio Opioid Settlement Fund	$31,986.27	$1,001.07	$1,001.07	$0.00	$0.00	$32,987.34	$0.00	$32,987.34
2091	Law Enforcement Trust	$25,455.35	$17,100.00	$17,100.00	$110.33	$2,110.33	$42,445.02	$19,889.67	$22,555.35
2101	Permissive Motor Vehicle License Tax	$54,472.76	$2,363.81	$12,721.65	$0.00	$0.00	$56,836.57	$0.00	$56,836.57
2131	Police Disability and Pension	$35,332.80	$4,795.45	$39,846.37	$4.64	$488.50	$40,123.61	$0.00	$40,123.61
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	$3,291.53	$530.00	$2,440.00	$34.09	$4,408.18	$3,787.44	$1,644.61	$2,142.83
2902	POLICE LEVY FUND	$335,710.88	$85,781.06	$718,793.20	$237,812.59	$537,976.80	$183,679.35	$32,239.50	$151,439.85
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	$504,857.29	$1,931.22	$79,755.96	$24,092.64	$24,857.11	$482,695.87	$0.00	$482,695.87
3101	Bond Retirement	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
4901	CAPITAL PROJECTS	$127,846.94	$0.00	$28,030.02	$121,858.78	$154,979.74	$5,988.16	$5,858.76	$129.40
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	$493,115.27	$17,302.36	$89,729.79	$3,510.93	$11,452.84	$506,906.70	$434,706.63	$72,200.07
9101	Unclaimed Monies	$8,258.44	$0.00	$0.00	$59.10	$59.10	$8,199.34	$0.00	$8,199.34
9901	MAYOR'S COURT CUSTODIAL	$6,718.00	$5,297.00	$32,828.00	$7,788.00	$36,729.00	$4,227.00	$0.00	$4,227.00
9902	EMPLOYEES HEALTH INSURANCE CUSTODI	$8,735.69	$9,240.50	$47,799.22	$9,240.50	$47,799.22	$8,735.69	$0.00	$8,735.69
9903	VALLEY BAND ESCROW	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
9904	Kenwood SWJEDZ CUSTODIAL	$445,265.94	$148,019.11	$701,544.93	$445,288.68	$741,886.21	$147,996.37	$235.36	$147,761.01
9905	Kenwood SWJEDZ Escrow CUSTODIAL	$19,991.80	$8,906.70	$34,838.20	$8,906.42	$15,762.08	$19,992.08	$0.00	$19,992.08
9906	Kenwood SWJEDZ Long-Term Maint CUSTODI.	$5,400.00	$2,100.00	$2,100.00	$0.00	$2,100.00	$7,500.00	$0.00	$7,500.00
	Report Total:	$11,678,802.05	$900,461.37	$5,754,735.65	$1,394,394.36	$4,544,413.08	$11,184,869.06	$2,817,998.82	$8,366,870.24

Last reconciled to bank: 05/31/2026 – Total other adjusting factors: $250,066.38

Bank Reconciliation

Reconclled Date 5/31/2026

Posted 6/29/202611:17:17 AM

Prior UAN Balance:		$11,678,802.05
Receipts:	+	$1,639,663.89
Payments:		$2,133,196.88
Adjustments:	+	-$400.00
Current UAN Balance as of 05/31/2026:		$11,184,869.06
Other Adjusting Factors:	+	$0.00
Adjusted UAN Balance as of 06/31/2026:		$11,184,869.06
Entered Bank Balances as of 05/31/2026:		$11,125,032.25
Deposits In Transit:	+	$87.63
Outstanding Payments:	-	$190,317.20
Outstanding Adjustments:	+	$0.00
Other Adjusting, Factors:	+	$250,066.38
Adjusted Bank Balances as of 06/31/2026:		$11,184,869.06

Balances Reconciled

Reconciliation Notes

Deflating Bank Errors: $250,066.38

$66.38 Tax CC payment posted in UAN 5/29, posted to bank 6/1
$250,000 remained in PNC Investment Holding Acct for purchase of 1st Financial Investment on 6/3/26

Governing Board Signatures

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There are no outstanding adjustments as of 05/31/2026.

*Note: Attached is the May 2026 PNC Capital Markets Statement showing that $250,000 remained in our Goldman Sachs interest holding account after the BNY Melon investment matured on May 6, 2026.Those funds were held temporarily to purchase a new certificate of deposit (1st Financial) on June 2, 2026. Due to the timing of these transactions, the $250,000 appears as a reconciling item rather than as part of a bank balance on the May bank reconciliation.

The PNC Capital Markets holding account is a zero-balance clearing account. Funds are typically wired to our Huntington Operating account at the end of each month. Therefore, the PNC Capital Markets holding account is not established as a separate bank account in the UAN finance system.

Bank Balances

Reconciled Date 5/31/2026

Posted 5/29/2026 11:17:17 AM

Type	Name	Number	Prior Bank Balance	Calculated Bank Balance	Entered Bank Balance	Difference
Primary	PRIMARY		$1,151,900.67	$1,029,061.51	$1,016,092.40	-$12,969.11
Secondary	MC BOND		$0.00	$0.00	$0.00	$0.00
Secondary	PETTY CASH		$100.00	$100.00	$100.00	$0.00
Secondary	SWJEDZ		$470,657.74	$470,657.74	$175,488.45	-$295, 169.29
Secondary	VALLEY B E		$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	$0.00	$0.00	$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	FFBUSA		$0.00	$0.00	$0.00	$0.00
Investment	FFCB		$250,000.00	$0.00	$0.00	$0.00
Investment	FLAGSTAR		$250,000.00	$250,000.00	$0.00	-$250,000.00
Investment	FRONTIER		$250,000.00	$250,000.00	$250,000.00	$0.00
Investment	GOLDSACHS		$0.00	$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		$2,126,443.67	$2,126,443.67	$2,434,537.02	$308,093.35
Investment	TBOND 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 a·		$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

Bank Balances

Reconciled Date 5/31/2026

Posted 6/29/2026 11 :17:17 AM

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
Investment	WELLS FARGO	$250,000.00	$250,000.00	$250,000.00	$0.00
	Total:	$11,747,916.46	$11,375,077.30	$11,125,032.25	-$250,045.05

Revenue Status

By Fund Then Revenue

As Of 5/31/2026

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	$782,803.40	$699,165.60	52.822%
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	$1,896,823.34	$2,003,176.66	48.636%
	Property and Other Local Taxes Sub-Total:	$5,381,969.00	$2,679,626.74	$2,702,342.26	49.789%
1000-211-0000	Local Government Distribution	$83,216.00	$36,104.31	$47,111.69	43.386%
1000-224-0000	Liquor and Beer Permit Fees	$1,500.00	$1,765.40	-$265.40	117.693%
1000-231-0000	Property Tax Allocation	$212,030.00	$107,098.61	$104,931.39	50.511%
1000-290-0000	Other - State Shared Taxes and Permits	$19,500.00	$8,878.47	$10,621.53	45.531%
1000-290-0011	Other - State Shared Taxes and Permits{JEDZ}	$140,000.00	$83,837.72	$56,162.28	59.884%
	State Shared Taxes and Permits Sub-Total:	$456,246.00	$237,684.51	$218,561.49	52.096%
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	$66,937.49	$53,062.51	55.781%
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	$45,726.31	$6,273.69	87.935%
1000-422-0015	State - Restricted{HTF COMMANDER}	$157,000.00	$44,068.52	$112,931.48	28.069%
1000-422-0016	State - Restricted{DOJ-OCDETF OT /HC-JD PAY OFFSE}	$0.00	$0.00	$0.00	0.000%
1000-422-0019	State - Restricted{JD-HTF Cold Cases}	$0.00	$591.72	-$591.72	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	$115,228.84	$67,671.16	63.001%
1000-440-0001	Grants or Aid (Non-Federal and Non-State){AMBERLEY GREEN}	$0.00	$0.00	$0.00	0.000%

Revenue Status

By Fund Then Revenue

As Of 5/31/2026

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-440-0018	Grants or Aid (Non-Federal and Non-State){HAMILTON CNTY PUB}	$0.00	$0.00	$0.00	0.000%
1000-440-0019	Grants or Aid (Non-Federal and Non-State){JD-HTF Cold Cases}	$150,000.00	$78,193.40	$71,806.60	52.129%
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	$11,889.44	-$1,389.44	113.233%
1000-490-0013	Other - Intergovernmental{HTF INVESTIGATIVE LIAISON}	$106,000.00	$106,000.00	$0.00	100.000%
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	$493,934.84	$337,111.16	59.435%
1000-512-0000	Contracts for Police Protection	$35,000.00	$19,964.30	$15,035.70	57.041%
1000-514-0000	Garbage and Trash	$297,655.00	$126,417.97	$171,237.03	42.471%
1000-523-0000	Recreation Entry Fees	$3,000.00	$750.00	$2,250.00	25.000%
1000-529-0000	Other - Cultural and Recreational Programs	$2,340.00	$1,270.00	$1,070.00	54.274%
1000-541-0000	Consumer Rent	$97,919.00	$41,607.10	$56,311.90	42.491%
1000-541-0025	Consumer Rent{Mercy Land Lease}	$12,875.00	$6,437.50	$6,437.50	50.000%
1000-541-0035	Consumer Rent{COMMUNITY ROOM}	$1,500.00	$4,400.00	-$2,900.00	293.333%
1000-590-0000	Other - Charges for Services	$150.00	$98.70	$51.30	65.800%
1000-590-0040	Other - Charges for Services{FINGER PRINTING}	$0.00	$165.00	-$165.00	0.000%
	Charges for Services Sub-Total:	$450,439.00	$201,110.57	$249,328.43	44.648%
1000-612-0000	Court Fines	$50,000.00	$24,279.00	$25,721.00	48.558%
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	$23,497.30	$23,502.70	49.994%
1000-629-0000	Other - Licenses and Permits	$47,000.00	$16,559.15	$30,440.85	35.232%
1000-629-0027	Other - Licenses and Permits{CELLULAR UNITS-ALARMS}	$10,000.00	$8,518.00	$1,482.00	85.180%

Revenue Status

By Fund Then Revenue

As Of 5/31/2026

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-690-0000	Other - Fees	$0.00	$0.00	$0.00	0.000%
	Fines, Licenses and Permits Sub-Total:	$154,000.00	$72,853.45	$81,146.55	47.307%
1000-701-0000	Interest	$237,000.00	$117,317.74	$119,682.26	49.501%
	Earnings on Investments Sub-Total:	$237,000.00	$117,317.74	$119,682.26	49.501%
1000-820-0000	Contributions and Donations	$0.00	$0.00	$0.00	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	$33,674.28	-$3,674.28	112.248%
	Miscellaneous Sub-Total:	$40,500.00	$33,674.28	$6,825.72	83.146%
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	$3,836,202.13	$3,722,742.87	50.750%
	Report Total:	$7,558,945.00	$3,836,202.13	$3,722,742.87	50.750%

Appropriation Summary

May 2026

1000 - General	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
Security of Persons and Property								
Police Enforcement								
Personal Services	$54,243.27	$2,075,332.62	$2,129,575.89	$57,380.89	$762,280.40	$9,154.01	$1,358,141.48	35.795%
Employee Fringe Benefits	$0.00	$1,041,564.38	$1,041,564.38	$38,842.79	$372,829.43	$16,115.48	$652,619.47	35.795%
Contractual Services	$8,455.07	$355,394.55	$363,849.62	$77,762.80	$174,219.78	$125,270.53	$64,359.31	47.882%
Supplies and Materials	$2,227.44	$128,631.45	$130,858.89	$15,007.44	$60,618.28	$29,351.16	$40,889.45	46.323%
Capital Outlay	$0.00	$200,200.00	$200,200.00	$13,400.00	$14,615.57	$153,700.50	$31,883.93	7.300%
Other	$0.00	$52,000.00	$52,000.00	$0.00	$4,469.31	$47,530.69	$0.00	8.595%
Total Police Enforcement	$64,925.78	$3,853,123.00	$3,918,048.78	$202,393.92	$1,389,032.77	$381,122.37	$2,147,893.64	
Fire Fighting, Prevention and Inspection								
Personal Services	$1,290.03	$240,876.66	$242,166.69	$17,734.01	$91,123.98	$2,283.29	$148,759.42	37.629%
Employee Fringe Benefits	$0.00	$45,530.34	$45,530.34	$3,245.08	$15,899.70	$0.00	$29,630.64	34.921%
Contractual Services	$0.00	$88,820.00	$88,820.00	$3,633.78	$34,993.75	$37,160.59	$16,665.66	39.399%
Supplies and Materials	$65.43	$39,000.00	$39,065.43	$545.30	$18,243.77	$14,341.66	$6,480.00	46.701%
Capital Outlay	$0.00	$7,030.00	$7,030.00	$0.00	$6,142.53	$757.47	$130.00	87.376%
Total Fire Fighting, Prevention and Inspection	$1,355.46	$421,257.00	$422,612.46	$25,158.17	$166,403.73	$54,543.01	$201,665.72	
Total Security of Persons and Property	$66,281.24	$4,274,380.00	$4,340,661.24	$227,552.09	$1,555,436.50	$435,665.38	$2,349,559.36	
Public Health Services								
Payment to County Health District								
Contractual Services	$0.00	$13,552.00	$13,552.00	$0.00	$6,308.78	$0.00	$7,243.22	46.552%
Total Payment to County Health District	$0.00	$13,552.00	$13,552.00	$0.00	$6,308.78	$0.00	$7,243.22	
Other Public Health Services								
Contractual Services	$0.00	$250,493.00	$250,493.00	$0.00	$62,623.25	$187,869.75	$0.00	25.000%
Total Other Public Health Services	$0.00	$250,493.00	$250,493.00	$0.00	$62,623.25	$187,869.75	$0.00	
Total Public Health Services	$0.00	$264,045.00	$264,045.00	$0.00	$68,932.03	$187,869.75	$7,243.22	
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	$24,988.40	$123,057.40	$177,662.60	$0.00	40.921%
Total Waste Collection - Refuse Collection and Disp	$0.00	$300,720.00	$300,720.00	$24,988.40	$123,057.40	$177,662.60	$0.00	
Total Basic Utility Services	$0.00	$300,720.00	$300,720.00	$24,988.40	$123,057.40	$177,662.60	$0.00	
Transportation								
Other Transportation								
Personal Services	$10,236.33	$574,616.00	$584,852.33	$38,078.63	$202,993.10	$5,431.13	$376,428.10	34.708%

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	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
Employee Fringe Benefits	$0.00	$242,128.00	$242,128.00	$13,027.38	$80,966.59	$4,557.82	$156,603.59	33.440%
Contractual Services	$0.00	$156,960.00	$156,960.00	$8,328.72	$30,224.18	$76,365.65	$50,370.17	19.256%
Supplies and Materials	$4,502.20	$246,520.00	$251,022.20	$31,529.11	$108,366.22	$77,503.48	$65,152.50	43.170%
Capital Outlay	$0.00	$7,000.00	$7,000.00	$0.00	$1,366.08	$2,133.92	$3,500.00	19.515%
Total Other Transportation	$14,738.53	$1,227,224.00	$1,241,962.53	$90,963.84	$423,916.17	$165,992.00	$652,054.36	
Total Transportation	$14,738.53	$1,227,224.00	$1,241,962.53	$90,963.84	$423,916.17	$165,992.00	$652,054.36	
General Government								
Mayor and Administrative Offices								
Personal Services	$8,339.56	$508,449.28	$516,788.84	$39,048.69	$199,765.43	$5,456.67	$311,566.74	38.655%
Employee Fringe Benefits	$0.00	$174,665.72	$174,665.72	$11,738.17	$62,650.78	$2,245.14	$109,769.80	35.869%
Contractual Services	$149.90	$122,978.00	$123,127.90	$9,477.65	$46,730.70	$49,732.52	$26,664.68	37.953%
Supplies and Materials	$0.00	$6,500.00	$6,500.00	$75.93	$2,252.90	$747.10	$3,500.00	34.660%
Total Mayor and Administrative Offices	$8,489.46	$812,593.00	$821,082.46	$60,340.44	$311,399.81	$58,181.43	$451,501.22	
Legislative Activities								
Personal Services	$98.67	$13,600.00	$13,698.67	$980.00	$5,228.67	$70.00	$8,400.00	38.169%
Employee Fringe Benefits	$0.00	$1,890.00	$1,890.00	$95.55	$508.65	$0.00	$1,381.35	26.913%
Contractual Services	$0.00	$102,800.00	$102,800.00	$6,030.79	$23,838.66	$28,325.95	$50,635.39	23.189%
Supplies and Materials	$63.50	$19,500.00	$19,563.50	$0.00	$896.00	$17,167.50	$1,500.00	4.580%
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	$7,106.34	$30,471.98	$45,563.45	$61,916.74	
Mayor's Court								
Contractual Services	$975.00	$14,670.00	$15,645.00	$750.00	$3,762.50	$7,412.50	$4,470.00	24.049%
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	$750.00	$3,762.50	$7,412.50	$4,470.00	
Clerk - Treasurer								
Personal Services	$20.00	$1,500.00	$1,520.00	$122.50	$627.50	$17.50	$875.00	41.283%
Employee Fringe Benefits	$0.00	$302.00	$302.00	$19.31	$166.11	$0.00	$135.89	55.003%
Contractual Services	$0.00	$1,370.00	$1,370.00	$0.00	$61.24	$0.00	$1,308.76	4.470%
Total Clerk - Treasurer	$20.00	$3,172.00	$3,192.00	$141.81	$854.85	$17.50	$2,319.65	
Lands and Buildings								
Personal Services	$326.49	$55,894.88	$56,221.37	$3,260.63	$22,598.03	$490.65	$33,132.69	40.195%
Employee Fringe Benefits	$0.00	$9,417.12	$9,417.12	$1,096.86	$3,989.02	$0.00	$5,428.10	42.359%
Contractual Services	$19,921.49	$239,614.00	$259,535.49	$14,246.11	$96,078.29	$92,838.22	$70,618.98	37.019%
Supplies and Materials	$13,017.08	$208,880.00	$221,897.08	$42,053.16	$80,358.83	$99,574.25	$41,964.00	36.214%
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	$60,656.76	$203,024.17	$192,903.12	$151,143.77	
Boards and Commissions								
Personal Services	$7.98	$800.00	$807.98	$49.02	$251.04	$6.99	$549.95	31.070%
Employee Fringe Benefits	$0.00	$124.00	$124.00	$7.71	$38.55	$0.00	$85.45	31.089%
Total Boards and Commissions	$7.98	$924.00	$931.98	$56.73	$289.59	$6.99	$635.40	
Solicitor								
Contractual Services	$7,629.64	$40,000.00	$47,629.64	$0.00	$21,263.64	$16,366.00	$10,000.00	44.644%
Total Solicitor	$7,629.64	$40,000.00	$47,629.64	$0.00	$21,263.64	$16,366.00	$10,000.00	
Income Tax Administration								

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	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	$77,020.44	$77,987.27	$5,832.05	$29,388.54	$969.11	$47,629.62	37.684%
Employee Fringe Benefits	$0.00	$24,526.56	$24,526.56	$1,596.49	$8,582.47	$0.00	$15,944.09	34.993%
Contractual Services	$0.00	$17,912.00	$17,912.00	$320.27	$6,625.35	$5,586.73	$5,699.92	36.988%
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	$7,748.81	$44,596.36	$6,805.84	$69,523.63	
Tax Refunds								
Other	$0.00	$198,000.00	$198,000.00	$54,332.44	$144,974.07	$0.00	$53,025.93	73.219%
Total Tax Refunds	$0.00	$198,000.00	$198,000.00	$54,332.44	$144,974.07	$0.00	$53,025.93	
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	$90.00	$0.00	$910.00	9.000%
Total Other General Government	$0.00	$1,000.00	$1,000.00	$0.00	$90.00	$0.00	$910.00	
Total General Government	$51,516.14	$1,841,914.00	$1,893,430.14	$191,133.33	$760,726.97	$327,256.83	$805,446.34	
Other Financing Uses								
Transfers - Out	$0.00	$357,775.00	$357,775.00	$0.00	$28,030.02	$0.00	$329,744.98	7.835%
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	$28,030.02	$0.00	$349,744.98	
Total 1000 - General	$132,535.91	$8,287,158.00	$8,419,693.91	$534,637.66	$2,960,099.09	$1,294,446.56	$4,165,148.26	
2011 - Street Construction, Maint. and Repair								
Transportation								
Other Transportation								
Contractual Services	$24,916.18	$50,000.00	$74,916.18	$1,050.00	$3,704.88	$41,211.30	$30,000.00	4.945%
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	$1,050.00	$3,704.88	$856,828.60	$445,000.00	
Total Transportation	$840,533.48	$465,000.00	$1,305,533.48	$1,050.00	$3,704.88	$856,828.60	$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	$1,050.00	$3,704.88	$856,828.60	$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								

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Security of Persons and Property								
Police Enforcement								
Other	$0.00	$1,303.81	$1,303.81	$0.00	$0.00	$1,303.81	$0.00	0.000%
Total Police Enforcement	$0.00	$1,303.81	$1,303.81	$0.00	$0.00	$1,303.81	$0.00	
Total Security of Persons and Property	$0.00	$1,303.81	$1,303.81	$0.00	$0.00	$1,303.81	$0.00	
Total 2081 - Equitable Sharing Fund	$0.00	$1,303.81	$1,303.81	$0.00	$0.00	$1,303.81	$0.00	
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	
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	$110.33	$2,110.33	$19,889.67	$24,000.00	4.588%
Total Police Enforcement	$0.00	$46,000.00	$46,000.00	$110.33	$2,110.33	$19,889.67	$24,000.00	
Total Security of Persons and Property	$0.00	$46,000.00	$46,000.00	$110.33	$2,110.33	$19,889.67	$24,000.00	
Total 2091 - Law Enforcement Trust	$0.00	$46,000.00	$46,000.00	$110.33	$2,110.33	$19,889.67	$24,000.00	
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	
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	

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	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
General Government								
Auditor of State Fees								
Contractual Services	$0.00	$1,000.00	$1,000.00	$4.64	$488.50	$0.00	$511.50	48.850%
Total Auditor of State Fees	$0.00	$1,000.00	$1,000.00	$4.64	$488.50	$0.00	$511.50	
Total General Government	$0.00	$1,000.00	$1,000.00	$4.64	$488.50	$0.00	$511.50	
Total 2131 - Police Disability and Pension	$0.00	$74,625.00	$74,625.00	$4.64	$488.50	$0.00	$74,136.50	
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	$34.09	$4,408.18	$1,644.61	$947.21	62.974%
Supplies and Materials	$0.00	$1,000.00	$1,000.00	$0.00	$0.00	$0.00	$1,000.00	0.000%

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	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
Capital Outlay	$0.00	$2,300.00	$2,300.00	$0.00	$0.00	$0.00	$2,300.00	0.000%
Total Police Enforcement	$0.00	$10,300.00	$10,300.00	$34.09	$4,408.18	$1,644.61	$4,247.21	
Total Security of Persons and Property	$0.00	$10,300.00	$10,300.00	$34.09	$4,408.18	$1,644.61	$4,247.21	
Total 2901 - MAYOR'S COURT COMPUTER FUND	$0.00	$10,300.00	$10,300.00	$34.09	$4,408.18	$1,644.61	$4,247.21	
2902 - POLICE LEVY FUND								
Security of Persons and Property								
Police Enforcement								
Personal Services	$1,634.18	$1,090,000.00	$1,091,634.18	$198,327.71	$468,462.79	$32,239.50	$590,931.89	42.914%
Employee Fringe Benefits	$0.00	$220,300.00	$220,300.00	$39,402.40	$60,751.79	$0.00	$159,548.21	27.577%
Contractual Services	$0.00	$20,000.00	$20,000.00	$82.48	$8,762.22	$0.00	$11,237.78	43.811%
Total Police Enforcement	$1,634.18	$1,330,300.00	$1,331,934.18	$237,812.59	$537,976.80	$32,239.50	$761,717.88	
Total Security of Persons and Property	$1,634.18	$1,330,300.00	$1,331,934.18	$237,812.59	$537,976.80	$32,239.50	$761,717.88	
Total 2902 - POLICE LEVY FUND	$1,634.18	$1,330,300.00	$1,331,934.18	$237,812.59	$537,976.80	$32,239.50	$761,717.88	
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

May 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
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	
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	
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	
2907 - Mercy Tax Increment Equivalent Fund								
General Government								
Other General Government								
Contractual Services	$0.00	$16,800.00	$16,800.00	$0.00	$764.47	$0.00	$16,035.53	4.550%
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	$24,092.64	$24,092.64	$0.00	$24,907.36	49.169%
Total Other General Government	$0.00	$65,800.00	$65,800.00	$24,092.64	$24,857.11	$0.00	$40,942.89	
Total General Government	$0.00	$65,800.00	$65,800.00	$24,092.64	$24,857.11	$0.00	$40,942.89	
Capital Outlay								
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	$24,092.64	$24,857.11	$0.00	$555,142.89	
4901 - CAPITAL PROJECTS								

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	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
Capital Outlay								
Capital Outlay								
Capital Outlay	$117,261.00	$128,400.00	$245,661.00	$121,858.78	$154,979.74	$5,858.76	$84,822.50	63.087%
Total Capital Outlay	$117,261.00	$128,400.00	$245,661.00	$121,858.78	$154,979.74	$5,858.76	$84,822.50	
Total Capital Outlay	$117,261.00	$128,400.00	$245,661.00	$121,858.78	$154,979.74	$5,858.76	$84,822.50	
Total 4901 - CAPITAL PROJECTS	$117,261.00	$128,400.00	$245,661.00	$121,858.78	$154,979.74	$5,858.76	$84,822.50	
4902 - Capital Projects-PUBLIC FACILITIES								
Capital Outlay								
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	
4903 - Capital Projects-VILLAGE LAND								
Capital Outlay								
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	
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	$5,000.00	$15,000.00	$0.00	25.000%
Total Other Storm Sewers and Drains	$0.00	$20,000.00	$20,000.00	$0.00	$5,000.00	$15,000.00	$0.00	
Total Basic Utility Services	$0.00	$20,000.00	$20,000.00	$0.00	$5,000.00	$15,000.00	$0.00	
Transportation								
Storm Sewers and Drains								
Personal Services	$77.54	$15,000.00	$15,077.54	$3,393.59	$5,989.20	$463.10	$8,625.24	39.723%
Employee Fringe Benefits	$0.00	$2,318.00	$2,318.00	$117.34	$463.64	$0.00	$1,854.36	20.002%
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	$3,510.93	$6,452.84	$419,706.63	$194,161.60	
Total Transportation	$411,321.07	$209,000.00	$620,321.07	$3,510.93	$6,452.84	$419,706.63	$194,161.60	
Total 5901 - STORM WATER UTILITY	$411,321.07	$229,000.00	$640,321.07	$3,510.93	$11,452.84	$434,706.63	$194,161.60	
9101 - Unclaimed Monies								
Fiduciary Distributions								

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	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
Distributions of Unclaimed Monies								
Other	$0.00	$8,258.00	$8,258.00	$59.10	$59.10	$0.00	$8,198.90	0.716%
Total Distributions of Unclaimed Monies	$0.00	$8,258.00	$8,258.00	$59.10	$59.10	$0.00	$8,198.90	
Total Fiduciary Distributions	$0.00	$8,258.00	$8,258.00	$59.10	$59.10	$0.00	$8,198.90	
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	$59.10	$59.10	$0.00	$8,198.90	
9901 - MAYOR'S COURT CUSTODIAL								
Fiduciary Distributions								
Distributions to Other Governments								
Other	$0.00	$18,330.00	$18,330.00	$2,304.00	$10,035.00	$0.00	$8,295.00	54.746%
Total Distributions to Other Governments	$0.00	$18,330.00	$18,330.00	$2,304.00	$10,035.00	$0.00	$8,295.00	
Distributions to Other Funds (Primary Gov't)								
Other	$0.00	$59,670.00	$59,670.00	$5,484.00	$26,694.00	$0.00	$32,976.00	44.736%
Total Distributions to Other Funds (Primary Gov't)	$0.00	$59,670.00	$59,670.00	$5,484.00	$26,694.00	$0.00	$32,976.00	
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	$7,788.00	$36,729.00	$0.00	$41,271.00	
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	$7,788.00	$36,729.00	$0.00	$41,271.00	
9902 - EMPLOYEES HEALTH INSURANCE CUSTODIAL								
Fiduciary Distributions								
Distributions on Behalf of Employees								
Other	$0.00	$116,000.00	$116,000.00	$9,240.50	$47,799.22	$0.00	$68,200.78	41.206%
Total Distributions on Behalf of Employees	$0.00	$116,000.00	$116,000.00	$9,240.50	$47,799.22	$0.00	$68,200.78	
Total Fiduciary Distributions	$0.00	$116,000.00	$116,000.00	$9,240.50	$47,799.22	$0.00	$68,200.78	
Total 9902 - EMPLOYEES HEALTH INSURANCE	$0.00	$116,000.00	$116,000.00	$9,240.50	$47,799.22	$0.00	$68,200.78	
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								

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	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
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	$382,817.28	$620,995.65	$0.00	$499,129.35	55.440%
Total Distributions to Other Governments	$0.00	$1,120,125.00	$1,120,125.00	$382,817.28	$620,995.65	$0.00	$499,129.35	
Distributions to Other Funds (Primary Gov't)								
Contractual Services	$0.00	$140,875.00	$140,875.00	$51,464.70	$83,952.36	$235.36	$56,687.28	59.594%
Total Distributions to Other Funds (Primary Gov't)	$0.00	$140,875.00	$140,875.00	$51,464.70	$83,952.36	$235.36	$56,687.28	
Total Fiduciary Distributions	$0.00	$1,261,000.00	$1,261,000.00	$434,281.98	$704,948.01	$235.36	$555,816.63	
Other Financing Uses								
Transfers - Out	$0.00	$49,000.00	$49,000.00	$11,006.70	$36,938.20	$0.00	$12,061.80	75.384%
Total Other Financing Uses	$0.00	$49,000.00	$49,000.00	$11,006.70	$36,938.20	$0.00	$12,061.80	
Total 9904 - Kenwood SWJEDZ CUSTODIAL	$0.00	$1,310,000.00	$1,310,000.00	$445,288.68	$741,886.21	$235.36	$567,878.43	
9905 - Kenwood SWJEDZ Escrow CUSTODIAL								
Fiduciary Distributions								
Other Distributions								
Other	$0.00	$24,500.00	$24,500.00	$8,906.42	$15,762.08	$0.00	$8,737.92	64.335%
Total Other Distributions	$0.00	$24,500.00	$24,500.00	$8,906.42	$15,762.08	$0.00	$8,737.92	
Total Fiduciary Distributions	$0.00	$24,500.00	$24,500.00	$8,906.42	$15,762.08	$0.00	$8,737.92	
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	$8,906.42	$15,762.08	$0.00	$8,737.92	
9906 - Kenwood SWJEDZ Long-Term Maint CUSTODIAL								
Fiduciary Distributions								
Other Distributions								
Contractual Services	$0.00	$7,500.00	$7,500.00	$0.00	$2,100.00	$0.00	$5,400.00	28.000%
Total Other Distributions	$0.00	$7,500.00	$7,500.00	$0.00	$2,100.00	$0.00	$5,400.00	
Total Fiduciary Distributions	$0.00	$7,500.00	$7,500.00	$0.00	$2,100.00	$0.00	$5,400.00	
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	$2,100.00	$0.00	$5,400.00	
Report Totals:	$1,674,130.96	$13,200,190.16	$14,874,321.12	$1,394,394.36	$4,544,413.08	$2,817,998.82	$7,511,909.22	

Report reflects selected information.

AMBERLEY VILLAGE

INVESTMENT LISTING

May 31, 2026

TYPE	DESCRIPTION	CURRENT VALUE	INTEREST RATE	YEAR TO DATE INTEREST	PURCHASE DATE	MATURITY DATE	TOTAL INVESTMENT BY YEAR
	STAR OHIO	$ 2,434,537.02	3.79%	$ 24,484.30	7/22/2024		**$2,434,537.02**
CD	MORTON COMMUNITY BANK(MOCIBK)-PNC	$ 250,000.00	4.00%	$ 4,137.00	8/28/2024	8/28/2026	**2026**
CD	CAPITAL ONE-PNC	$ 250,000.00	1.10%	$ 1,363.70	11/17/2021	11/17/2026	**$ 1,002,421.88**
T BOND	T BOND 6-PNC	$ 502,421.88	1.15%	$ -	11/30/2021	11/30/2026	
CD	FIRST BANK OF THE LAKE-PNC	$ 247,000.00	3.95%	$ 4,036.23	8/13/2025	2/12/2027	
CD	WESTERN ALLIANCE-PNC	$ 250,000.00	3.95%	$ 4,978.08	8/18/2025	2/18/2027	
CD	CUSTOMERS BANK(NCBKPA)-PNC	$ 250,000.00	5.10%	$ 6,357.53	11/8/2022	4/27/2027	
CD	POPULAR BANK NEW YORK-HUNTINGTON	$ 250,000.00	4.80%	$ 5,950.69	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%	$ 6,074.66	11/8/2022	11/8/2027	
CD	CELTIC BANK-HUNTINGTON	$ 250,000.00	4.60%	$ 4,757.53	12/8/2023	12/8/2027	
CD	MERRICK-PNC	$ 250,000.00	3.90%	$ 4,033.56	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%	$ 4,809.25	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%	$ 4,710.96	9/20/2024	9/20/2028	
CD	WELLS FARGO BANK-PNC	$ 250,000.00	5.05%	$ 4,150.68	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%	$ 3,775.00	4/17/2025	3/19/2029	
CD	FRONTIER BANK-HUNTINGTON	$ 250,000.00	4.15%	$ 4,292.11	3/26/2025	3/26/2029	
CD	STATE BANK OF INDIA-HUNTINGTON	$ 250,000.00	3.90%	$ 4,915.07	8/21/2024	8/21/2029	
CD	UBS BANK-PNC	$ 250,000.00	3.75%	$ 3,878.42	8/21/2024	8/21/2029	**2029**
CD	FAHEY BANKING CO-HUNTINGTON	$ 250,000.00	4.20%	$ 4,343.83	2/28/2025	8/28/2029	**$1,750,000.00**
CD	TEXAS EXCHANGE(BKCROW)-PNC	$ 250,000.00	3.65%	$ 3,775.00	9/20/2024	9/20/2029	
CD	EAGLE BANK-PNC	$ 250,000.00	3.75%	$ 3,878.42	10/25/2024	10/25/2029	
T BOND	T BOND 9-PNC	$ 250,000.00	3.875%	$ 4,843.75	4/30/2025	4/30/2030	
CD	AMERICAN EXPRESS-PNC	$ 250,000.00	4.10%	$ 5,110.96	4/30/2025	4/30/2030	**2030**
CD	GOLDMAN SACHS BANK USA-HUNTINGTON	$ 250,000.00	3.90%	$ -	5/12/2026	5/13/2030	
CD	MORGAN STANLEY BK-HUNTINGTON	$ 250,000.00	4.30%	$ -	6/11/2025	6/11/2030	**$1,250,000.00**
CD	POPPY BANK-PNC	$ 250,000.00	4.00%	$ -	6/17/2025	6/17/2030	
(C) Callable							
		$ 9,933,351.40		$ 123,812.98	**ACTIVE**		**$9,933,351.40**
				$ 16,490.58	**MATURED**		
				$ 140,303.56	**YTD**		

LIQUIDATED INVESTMENTS

TO: **Village Council**

FROM: **Scot F. Lahrmer, Village Manager**

DATE: **July 13, 2026**

RE: Amending 2026 Appropriations for General Fund (#1000) & Storm Water Fund (#5901)

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 and storm water repairs.

PURPOSE: **Amendment to the 2026 Budget**
Originally Adopted: December 8, 2025 (Ordinance 2025-16); Amended: January 12, 2026 (Ordinance 2026-1); March 9, 2026 (Ordinance 2026-2); May 11, 2026 (Ordinance 2026-5)

This amendment adjusts appropriations in two (2) funds as outlined below:

1. **General Fund (#1000)**
   Increase appropriations by **$40,000**, for a revised total of **$8,327,158**. This request is necessary to cover higher than anticipated Income tax refund payments and is expected to provide sufficient funding to process all projected refunds through the remainder of 2026.
2. **Storm Water Fund (#5901)**
   Increase appropriations by **$20,000**, for a revised total of **$249,000**. This request is necessary to fund additional wage and benefits associated with storm water infrastructure repairs throughout the Village, including curbs, catch basins and other storm water components.

The Finance Committee recommended approval of this amendment and the adoption of **Ordinance 2026-XX** at its meeting held on July 9, 2026.

If you have any questions, please let me know.

PASSED:
BY:

ORDINANCE NO. 2026-XX

ORDINANCE AMENDING APPROPRIATIONS IN THE #1000 GENERAL FUND & #5901 STORM WATER FUND FOR THE FISCAL YEAR 2026

WHEREAS, it being necessary to amend appropriations in the General Fund (#1000) and the Storm Water Utility Fund (#5901) 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 $40,000, an amount not included in original 2026 budget due to an increase in cost for income tax refunds.

SECTION 2: Appropriations in the Storm Water Fund (#5901) are hereby increased by $20,000, an amount not included in the original 2026 budget, to provide for additional wages and benefits for storm water repairs.

SECTION 3: 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.

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TO: Village Council

FROM: Scot F. Lahrmer, Village Manager

DATE: July 2, 2026

RE: Cyber Security Policy

ITEM: Resolution 2026-??, Resolution adopting Cyber Security Policy

ACTION REQUESTED: By motion, adopt **Resolution 2026-??** adopting a Cyber Security Policy in accordance with ORC 9.64.

PURPOSE: To safeguard public data and critical infrastructure from rising cyber threats.

Cybercrime presents a growing threat to Ohio's governmental entities and requires enhanced security measures. As a result, Ohio Revised Code Section 9.64 now requires all political subdivisions to formally adopt cybersecurity programs. Key elements of a cybersecurity program include identifying critical functions and risks, implementing threat detection and prevention measures, establishing incident response procedures, planning for recovery and continuity of operations, and providing cybersecurity training for employees based on their job responsibilities.

Under the new law, local governments must adopt a cybersecurity program that safeguards their data, information technology systems, and information technology resources to ensure availability, confidentiality, and integrity. The program must be consistent with generally accepted cybersecurity best practices, including the National Institute of Standards and Technology (NIST) Cybersecurity Framework and the Center for Internet Security (CIS) Controls.

The law also provides that a political subdivision experiencing a ransomware incident shall not pay or otherwise comply with a ransom demand unless its legislative authority formally authorizes such action through a resolution or ordinance that specifically states why the payment or compliance is in the best interest of the Village.

In addition, the law establishes reporting requirements following a cybersecurity incident or ransomware event. Following discovery of such an incident, local governments must notify both of the following:

1. The Executive Director of the Division of Homeland Security within the Ohio Department of Public Safety as soon as possible, but no later than seven (7) days after discovery of the incident.
2. The Ohio Auditor of State, in a manner prescribed by that office, as soon as possible, but no later than thirty (30) days after discovery of the incident.

Although the State did not provide funding to implement this mandate, the Village has taken advantage of the Ohio Persistent Cyber Improvement (O-PCI) program to provide cybersecurity awareness training for employees. During the past year, all Village employees completed training through this program.

Ohio Revised Code Section 9.64 requires political subdivisions to adopt a formal cybersecurity program. The attached Cybersecurity Policy satisfies those requirements and reflects recognized cybersecurity best practices. Accordingly, the Finance Committee has reviewed the policy and recommends that Council adopt Resolution 2026-__ approving the Cybersecurity Policy.

If you have any questions, please let me know.

AMBERLEY VILLAGE
CYBERSECURITY PROGRAM POLICY

Effective Date: July 1, 2026

I. PURPOSE

The purpose of this Cybersecurity Program is to safeguard Amberley Village's information technology systems, data, and information resources to ensure their availability, confidentiality, and integrity. This program is adopted pursuant to Ohio Revised Code Section 9.64 and is consistent with recognized cybersecurity best practices, including the National Institute of Standards and Technology (NIST) Cybersecurity Framework and Center for Internet Security (CIS) Controls.

II. SCOPE

This policy applies to all Village employees, elected officials, contractors, consultants, volunteers, and third parties who access Village information technology systems, networks, applications, or data.

III. CYBERSECURITY GOVERNANCE

A. Village Manager

The Village Manager shall be responsible for administration of this Cybersecurity Program and may delegate responsibilities to designated employees, contractors, or information technology providers.

B. Information Technology Provider

The Village's contracted information technology provider shall assist in implementing cybersecurity controls, monitoring systems, responding to incidents, and advising the Village regarding cybersecurity risks.

IV. RISK MANAGEMENT

The Village shall:

1. Identify critical business functions and information systems.
2. Maintain an inventory of hardware, software, cloud services, and data systems.
3. Assess cybersecurity risks annually.
4. Identify systems containing confidential, financial, personnel, tax, law enforcement, or other sensitive information.
5. Prioritize protection of systems essential to Village operations and public safety.

V. ACCESS CONTROL

The Village shall:

1. Provide system access only to authorized users.
2. Require unique user accounts and passwords.
3. Require multifactor authentication whenever available.
4. Immediately disable access for separated employees.
5. Limit administrative privileges to authorized personnel.

VI. DATA PROTECTION

The Village shall:

1. Protect sensitive information from unauthorized access.
2. Utilize secure backup procedures.
3. Maintain backup copies of critical data.
4. Store backups separately from production systems whenever practical.
5. Encrypt sensitive information when feasible and appropriate.

VII. THREAT DETECTION AND PREVENTION

The Village shall maintain reasonable cybersecurity safeguards including:

1. Antivirus and anti-malware protection.
2. Security updates and patch management.
3. Firewall protection.
4. Email filtering and phishing protection.
5. System monitoring and logging capabilities.
6. Vendor-supported software whenever feasible.

VIII. CYBERSECURITY INCIDENT RESPONSE

A cybersecurity incident includes any event that compromises the confidentiality, integrity, or availability of Village information systems or data.

Upon discovery of a cybersecurity incident:

1. Employees shall immediately notify their supervisor and the Village Manager.
2. The Village shall assess the nature and scope of the incident.
3. Appropriate containment measures shall be implemented.
4. The Village shall coordinate with its information technology provider and other appropriate resources.
5. Evidence shall be preserved when appropriate.

IX. INCIDENT REPORTING

In accordance with Ohio Revised Code Section 9.64:

1. The Village shall report cybersecurity incidents to the Ohio Cyber Integration Center (OCIC) as soon as possible but no later than seven (7) days after discovery.

   Notify the **Ohio Department of Public Safety- Ohio Homeland Security (OCIC)** within 7 **days** of discovery.

   - OCIC Contact: https://homelandsecurity.ohio.gov/ohio-cyber-integration-center
   - Email: OCIC@dps.ohio.gov
   - Phone: (614) 387-1089

2. The Village shall report cybersecurity incidents to the Ohio Auditor of State as soon as possible but no later than thirty (30) days after discovery.

   Notify the **Ohio Auditor of State** within **30 days** of discovery.

   - Email: Cyber@ohioauditorgov
   - Reporting form: https://ohioauditor.gov/fraud/cybersecurity.html

3. The Village shall maintain documentation of all reportable incidents and response actions.

X. RANSOMWARE EVENTS

The Village shall not pay or otherwise comply with a ransomware demand unless authorized by Village Council through a resolution or ordinance that specifically states why such action is in the best interest of the Village as required by Ohio law.

XI. RECOVERY AND CONTINUITY

Following a cybersecurity incident, the Village shall:

1. Restore affected systems and data.
2. Verify system integrity before returning systems to service.
3. Review lessons learned.
4. Implement corrective actions to reduce future risk.

XII. EMPLOYEE TRAINING

All employees shall receive cybersecurity awareness training at least annually.

Training shall include:

1. Password security.
2. Phishing and email fraud awareness.
3. Social engineering awareness.
4. Protection of confidential information.
5. Incident reporting procedures.

Additional training may be required based on employee responsibilities.

XIII. THIRD-PARTY VENDORS

The Village shall make reasonable efforts to ensure that vendors with access to Village systems or data maintain appropriate cybersecurity safeguards.

XIV. REVIEW

This Cybersecurity Program shall be reviewed annually by the Village Manager and updated as necessary to address emerging threats, technological changes, and legal requirements.

Adopted by Amberley Village Council this ___ day of __________, 2026.