City of Norwood Financial Planning and Supervision Commission

Minutes for the Meeting held on September 11, 2025

This meeting was held at Norwood City Hall.

Call to Order

The meeting of the City of Norwood Financial Planning and Supervision Commission ("Commission") was called to order by the Chair at 9:38 a.m.

Members Present

Attendees answering roll-call: Chairperson Nathan Kolenda – designee of the Director of the Ohio Office of Budget and Management; Victor Schneider – Norwood Mayor; Joe Geers -President of Norwood City Council; Mr. John Gomez, Designee of the State Treasurer, Ms. Garevy, Designee of County Auditor's Office, Mr. Brad Schwartz and Mr. Tom Shepherd, community member representatives, Ms. Anna Mary Thomas.

Approval and Acceptance of Meeting minutes-

Minutes of the April 23, 2025 meeting

Motion was made to accept the minutes by Schwartz and seconded by Shepherd- all others approved by voice vote.

Discussion and Approval of Debt incurred for the lease of EMS equipment (five cardiac monitor/defibrillators, three power load systems, three Lucas devices, three stair chairs and included service/maintenance.

- Chief McCabe was requested to address needs related to the need and Chief McCabe clarified these are critical to the continued success of the EMS staff to provide life saving service.
- He also spoke to the reliability of the equipment and his confidence in the equipment
- He clarified this is a lease that has option to continue to X out.
- Mr. Schwartz had multiple questions about "typical" operations of departments and how used equipment is replaced and disposed of.

Motion was made to accept and approve both by Mr. Shepherd and seconded by Ms. Garvey- approved by voice vote.

Report of Financial Supervision- Attachments included

Comments of Financial Supervisor
Attachment A – Healthy balances-

- No negative fund balances

Attachment B- Revenues verses actual –

- Income tax above compared to last year
- Property tax on track
- Charges for services it over target

Attachment C- Expenditures

- If over may be due to budget
- Retiree expense better than budget
- Street projects – on going- Timing of work and invoicing
- Capital Projects on going- Timing of work and invoicing

Attachment D- Report on Accounting Methods

- State Auditors office completed testing in July and they did not get to some of the "finished" methods for testing
- They found a few things that were an issue and brought those to the attention of the Deputy Auditor and City Auditor for correction.
- Planning on coming back prior to the end of the year.

Questions brought up on Bank reconciliation and Deputy Treasurer provided explanations. Mr. Schwartz made comments about his expectation that the Bank reconciliation be completed within 15 days of close of month and he asked for comments from other members of the commission. It was discussed the need to have policies and procedures and back up staff to make sure this is consistently completed and sustainable.

Report of Mayor-

Budget being worked on- VIP accounting software being upgraded

Report of President of Council-

Special meeting to approve pay of deputy Auditor
Taking care of business
Adjournment

Mr. Schwartz moved that the meeting be adjourned; Mr. Geers seconded the motion. On voice vote, all voted in the affirmative and the meeting was adjourned.

Respectfully submitted,

Victor Schneider
Mayor, City of Norwood

City of Norwood

Statement of Cash Position with MTD Totals

From: 1/1/2025 to 7/31/2025
Funds: 1001 to 9080

Include Inactive Accounts: No
Page Break on Fund: No

Fund	Description	Beginning Balance	Net Revenue MTD	Net Revenue YTD	Net Expenses MTD	Net Expenses YTD	Unexpended Balance	Encumbrance YTD	Ending Balance
1001	GENERAL FUND	$16,895,287.01	$2,130,525.92	$19,384,409.20	$2,276,214.83	$16,727,636.93	$19,552,059.28	$5,898,936.87	$13,653,122.41
2002	M & R	$1,790,462.53	$74,643.92	$544,570.28	$0.00	$855,020.00	$1,480,012.81	$394,160.00	$1,085,852.81
2003	STATE HIGHWAY IMPROVMENT	$222,921.06	$6,383.29	$46,274.80	$0.00	$28,301.12	$240,894.74	$6,698.88	$234,195.86
2004	C.W.N.P	$8.36	$0.00	$0.00	$0.00	$0.00	$8.36	$0.00	$8.36
2005	PERMISSIVE TAX	$153,390.30	$15,992.94	$93,703.27	$0.00	$92,456.70	$154,636.87	$15,581.48	$139,055.39
2006	MAYORS COURT COMPUTERIZATION F	$25,213.71	$781.00	$3,800.00	$0.00	$4,416.10	$24,597.61	$1,739.05	$22,858.56
2007	TREE BOARD	$3,917.39	$0.00	$0.00	$0.00	$0.00	$3,917.39	$0.00	$3,917.39
2010	SENIOR DENTAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2011	DAG	$136,684.22	$8,392.00	$202,542.95	$0.00	$42,571.25	$296,655.92	$58,976.87	$237,679.05
2012	DRUG LAW ENFORCEMENT	$178,634.26	$0.00	$0.00	$2,151.57	$109,582.54	$69,051.72	$3,515.58	$65,536.14
2013	ECONOMIC DEVELOPMENT	$1,060.68	$0.00	$0.00	$0.00	$0.00	$1,060.68	$0.00	$1,060.68
2014	URBAN DEVELOPMENT	$1,000.00	$0.00	$0.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00
2015	HEALTH DEPARTMENT GRANTS FUND	$572,539.45	$0.00	$164,340.24	$30,130.10	$145,771.11	$591,108.58	$244,211.83	$346,896.75
2016	PACE TELECOMMUNICATION	$35,442.85	$0.00	$58,782.45	$0.00	$73,220.64	$21,004.66	$0.00	$21,004.66
2017	COUNCIL ON AGING	$712.79	$0.00	$0.00	$0.00	$0.00	$712.79	$0.00	$712.79
2018	FEMA GRANT FUND	$1,734.54	$0.00	$0.00	$0.00	$0.00	$1,734.54	$0.00	$1,734.54
2019	BJA CRIME PREVENTION	$891.45	$0.00	$0.00	$0.00	$0.00	$891.45	$0.00	$891.45
2020	RECREATION COMMISSION FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2021	JAG	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2022	LINDER PARK FLOWER & MAINTANCE	$23,539.17	$0.00	$2,164.34	$0.00	$0.00	$25,703.51	$0.00	$25,703.51
2023	STEP GRANT FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2024	RECYCLE OHIO	$3,774.26	$0.00	$0.00	$0.00	$0.00	$3,774.26	$0.00	$3,774.26
2025	HOME LAND SECURITY	$38,940.46	$0.00	$56,674.11	$740.00	$3,511.00	$92,103.57	$31,489.00	$60,614.57
2026	21ST CENTURY GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2027	EMS FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2028	DEVELOPMENT IMPACT FUND	$1,443.50	$0.00	$0.00	$0.00	$0.00	$1,443.50	$0.00	$1,443.50
2029	WATERWORKS/CARL & EDYTH LINDNE	$2,536.58	$0.00	$0.00	$0.00	$0.00	$2,536.58	$0.00	$2,536.58
2030	Police Academy Donations	$0.37	$0.00	$0.00	$0.00	$0.00	$0.37	$0.00	$0.37

Statement of Cash Position with MTD Totals
From: 1/1/2025 to 7/31/2025

Fund	Description	Beginning Balance	Net Revenue MTD	Net Revenue YTD	Net Expenses MTD	Net Expenses YTD	Unexpended Balance	Encumbrance YTD	Ending Balance
2031	WIRELESS E911 FUND	$132.11	$0.00	$0.00	$0.00	$0.00	$132.11	$0.00	$132.11
2032	COPS FUND	$6,080.19	$0.00	$0.00	$0.00	$0.00	$6,080.19	$0.00	$6,080.19
2033	Employee Flex Spending Account	$42,184.98	$1,232.32	$5,137.36	$5,204.47	$5,944.47	$41,377.87	$35,719.77	$5,658.10
2035	FIRE DEPARTMENT GRANT FUND	$23,380.00	$0.00	$0.00	$4,000.00	$13,240.00	$10,140.00	$10,140.00	$0.00
2040	Opioid Settlement Fund	$141,983.10	$6,195.95	$20,721.53	$0.00	$0.00	$162,704.63	$90,800.00	$71,904.63
2042	COPC	$3,202.95	$0.00	$0.00	$0.00	$0.00	$3,202.95	$0.00	$3,202.95
2047	FENWICK PARK NATUREWORKS GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2053	STOREFRONT FACADE IMPROVEMENT GRANT	$17,927.31	$0.00	$13,750.00	$0.00	$31,677.31	$0.00	$0.00	$0.00
2054	HIGHLAND DEMO GRANT FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2055	BOARD OF HEALTH	$255,003.10	$20,002.46	$148,689.07	$41,955.93	$138,383.61	$265,308.56	$60,293.74	$205,014.82
2056	NORWOOD ARTS FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2070	B.C.C.S.	$8,220.28	$0.00	$0.00	$0.00	$0.00	$8,220.28	$0.00	$8,220.28
2076	COMMUNITY CENTER TRUST	$64.11	$0.00	$0.00	$0.00	$0.00	$64.11	$0.00	$64.11
2077	SEPARATION PAY	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2078	R.M.G.F.	$6,902.86	$0.00	$0.00	$0.00	$0.00	$6,902.86	$0.00	$6,902.86
2079	ALCOHOL EDUCATION ENFORCEMENT	$8,177.05	$87.00	$422.00	$0.00	$0.00	$8,599.05	$0.00	$8,599.05
2082	POLICE VEHICLE REPLACEMENT	$171.53	$0.00	$0.00	$0.00	$0.00	$171.53	$0.00	$171.53
2083	FIRE DEPT FIXED ASSETS FUND	$798.62	$0.00	$0.00	$0.00	$0.00	$798.62	$0.00	$798.62
2084	CORNERSTONE TIF	$0.00	$0.00	$129,491.16	$0.00	$129,491.16	$0.00	$0.00	$0.00
2085	LINDEN POINTE TIF	$0.00	$0.00	$116,963.51	$0.00	$116,963.51	$0.00	$0.00	$0.00
2089	PROPERTY INVESTMENT REIMBURSEMENT AGREEMENT	$1,111,239.95	$0.00	$0.00	$0.00	$0.00	$1,111,239.95	$0.00	$1,111,239.95
2093	INDIGENT DRIVER	$280.02	$0.00	$0.00	$0.00	$0.00	$280.02	$0.00	$280.02
2094	CARES ACT OHIO	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2095	AMERICAN RECOVERY ACT FUND	$83,483.36	$0.00	$0.00	$0.00	$25,715.00	$57,768.36	$54,888.97	$2,879.39
2096	Norwood Corona Virus Relief	$4,135.05	$0.00	$0.00	$0.00	$0.00	$4,135.05	$4,135.05	$0.00
2097	CORF	$0.09	$0.00	$0.00	$0.00	$0.00	$0.09	$0.00	$0.09
3034	DEBT SERVICE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3035	POLICE & FIRE PEN. REPAYMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3036	CORNERSTONE TAX INCREMENT EQUI	$0.00	$0.00	$440,743.28	$0.00	$440,743.28	$0.00	$0.00	$0.00
3074	Cental Park TIF	$78,557.80	$0.00	$56,014.17	$0.00	$56,014.17	$78,557.80	$156,395.00	($77,837.20)
3075	Central Park School Fund	$0.00	$0.00	$82,052.16	$0.00	$82,052.16	$0.00	$0.00	$0.00

Statement of Cash Position with MTD Totals
From: 1/1/2025 to 7/31/2025

Fund	Description	Beginning Balance	Net Revenue MTD	Net Revenue YTD	Net Expenses MTD	Net Expenses YTD	Unexpended Balance	Encumbrance YTD	Ending Balance
3086	CORNERSTONE SPECIAL DEBT SERVI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3090	ROOKWOOD SERVICE PAYMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3091	ROOKWOOD DEBT PAYMENT	$17,250.00	$0.00	$788,601.32	$0.00	$788,601.32	$17,250.00	$0.00	$17,250.00
3092	ROOKWOOD SCHOOL PAY	$0.00	$0.00	$338,652.93	$0.00	$338,652.93	$0.00	$0.00	$0.00
3094	DANAMOUNT TIF	$228,229.91	$0.00	$29.18	$0.00	$29.18	$228,229.91	$0.00	$228,229.91
3095	DANAMOUNT SCHOOL FUND	$0.00	$0.00	$2,738.44	$0.00	$2,738.44	$0.00	$0.00	$0.00
3096	US PLAYING CARDS TIF	$0.01	$0.00	$31,604.57	$0.00	$31,604.58	$0.00	$0.00	$0.00
3097	US PLAYING CARDS SCHOOL	$0.00	$0.00	$26,411.92	$0.00	$26,411.92	$0.00	$0.00	$0.00
4037	Linden Point TIF	$969,114.45	$0.00	$355,876.28	$0.00	$355,876.28	$969,114.45	$0.00	$969,114.45
4038	SHERMAN, PARK, & BEECH IMP.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
4041	Comm. Reinvestment	$5,000.00	$0.00	$0.00	$0.00	$0.00	$5,000.00	$0.00	$5,000.00
4043	CAP. PROJ. PARKS & RECREATION	$11,221.54	$0.00	$0.00	$0.00	$0.00	$11,221.54	$0.00	$11,221.54
4044	MONTGOMERY, CARTHAGE, NORWOOD	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
4045	MONTGOMERY RD REALIGNMENT ACQ	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
4046	CAP. PROJ. FUND I	$100,000.00	$0.00	$0.00	$0.00	$0.00	$100,000.00	$0.00	$100,000.00
4048	CAP. PROJ. FUND II	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
4049	CAP. PROJ. FUND III	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
4068	GENERAL IMPROVEMENTS-WARM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
4087	LINDEN POINTE CAPITAL PROJECTS	$68,350.00	$0.00	$0.00	$0.00	$0.00	$68,350.00	$0.00	$68,350.00
4098	FIXED ASSETS	$6,467.00	$0.00	$0.00	$0.00	$0.00	$6,467.00	$0.00	$6,467.00
5050	WATER	$1,467,827.76	$458,685.89	$3,270,370.70	$94,006.50	$2,987,100.90	$1,751,097.56	$2,468,323.65	($717,226.09)
5051	REFUSE COLLECTIONS	$558,544.65	$175,990.40	$1,161,948.49	$170,343.27	$1,193,034.81	$527,458.33	$1,125,479.64	($598,021.31)
5052	Water Improvement Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5072	WATER TRUST	$144,682.76	$3,200.00	$19,700.00	$2,891.44	$17,282.36	$147,100.40	$0.00	$147,100.40
8008	C-9 TRUST FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
8053	Norwood Agency Fund	$876.98	$0.00	$0.00	$0.00	$0.00	$876.98	$0.00	$876.98
8054	NORWOOD ENERGY SPA	$32,907.82	$0.00	$0.00	$0.00	$0.00	$32,907.82	$0.00	$32,907.82
8061	SEWERAGE	$2,215,988.93	$533,753.97	$3,638,129.91	$475,840.55	$3,438,310.91	$2,415,807.93	$2,662,630.53	($246,822.60)
8062	STORM WATER MANAGEMENT FUND	$176,722.92	$0.00	$83,612.41	$0.00	$2,830.79	$257,504.54	$175,400.00	$82,104.54
8081	BUILDING ASSESSMENT	$28,551.79	$1,780.96	$14,511.74	$0.00	$0.00	$43,063.53	$0.00	$43,063.53

Statement of Cash Position with MTD Totals
From: 1/1/2025 to 7/31/2025

Attachment A

Fund	Description	Beginning Balance	Net Revenue MTD	Net Revenue YTD	Net Expenses MTD	Net Expenses YTD	Unexpended Balance	Encumbrance YTD	Ending Balance
8088	FIRE AGENCY FUND	$35,240.00	$0.00	$109,956.02	$0.00	$0.00	$145,196.02	$35,240.00	$109,956.02
8099	Linden Pointe TIF Agency Accou	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Grand Total:		$27,949,035.92	$3,437,648.02	$31,413,389.79	$3,103,478.66	$28,305,186.48	$31,057,239.23	$13,534,755.91	$17,522,483.32

City of Norwood
Recovery Plan Revenues vs Actual
January - July 2025

		Target %	*0.58%*
General Fund	**2025 Recovery Plan Estimates**	**YTD Actual 2025 Jan - July**	*% Recd by 7/2025*
Revenues			
Property Taxes	3,707,000	1,858,324	*50.13%*
Municipal Income Tax	22,750,000	14,732,812	*64.76%*
Hotel Tax	327,500	206,380	*63.02%*
Intergovernmental	489,600	271,203	*55.39%*
Charges for Services	910,200	1,177,017	*129.31%*
Fees, Licenses and Permits	528,600	515,922	*97.60%*
Fines and Forfeitures	171,200	89,638	*52.36%*
Investment Income	531,400	528,212	*99.40%*
Other	39,900	2,043	*5.12%*
	29,455,400	19,381,551	*65.80%*

Street Construction and Repair Fund - 02

	Recovery Plan Estimates	**Actual 2025 Jan - July**	*% Recd by 7/2025*
Revenues			
Intergovernmental	886,833	514,977	*58.07%*
Interest	35,013	29,593	*84.52%*
	921,846	544,570	*59.07%*

State Highway Fund - 03

	Recovery Plan Estimates	**Actual 2025 Jan - July**	*% Recd by 7/2025*
Revenues			
Intergovernmental	71,905	41,755	*58.07%*
Interest	4,458	4,520	*101.39%*
Total	76,363	46,275	*60.60%*

City of Norwood
Expenditure Allocation - General Fund
as of July 31, 2025

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Department		YTD July	Totals	2025 Recovery Plan	Estimated Spent To Date	Actual Spent To Date	%age that could be spent by 07/31/25	%age that was spent by 07/31/25
City Council Dept.		100.00%						
	Estimated	108,300	108,300	108,300	63,175		58.33%	
	Actual	50,380				50,380		46.52%
Remaining Appr		57,920						
Clerk of Council Dept.		100.00%						
	Estimated	85,000	85,000	85,000	49,583		58.33%	
	Actual	37,227				37,227		43.80%
Remaining Appr		47,773						
Mayor's Dept.		100.00%						
	Estimated	349,900	349,900	349,900	204,108		58.33%	
	Actual	185,380				185,380		52.98%
Remaining Appr		164,520						
Mayor's Clerk of Courts Dept.		100.00%						
	Estimated	174,200	174,200	174,200	101,617		58.33%	
	Actual	93,062				93,062		53.42%
Remaining Appr		81,138						
Prisoners Housed Dept.		100.00%						
	Estimated	2,000	2,000	2,000	1,167		58.33%	
	Actual	0				0		0.00%
Remaining Appr		2,000						
Law Director Dept.		100.00%						
	Estimated	313,300	313,300	313,300	182,758		58.33%	
	Actual	176,244				176,244		56.25%
Remaining Appr		137,056						

Department		YTD July	Totals	2025 Recovery Plan	Estimated Spent To Date	Actual Spent To Date	%age that could be spent by 07/31/25	%age that was spent by 07/31/25	
Auditor's Dept.		100.00%							
	Estimated	738,400	738,400	738,400	430,733		58.33%		
	Actual	363,011				363,011		49.16%	
Remaining Appr		375,389							
Treasurer's Dept.		100.00%							
	Estimated	185,600	185,600	185,600	108,267		58.33%		
	Actual	92,893				92,893		50.05%	
Remaining Appr		92,707							
Treasurer's Earnings Tax Dept.		100.00%							
	Estimated	924,700	924,700	924,700	539,408		58.33%		
	Actual	466,376				466,376		50.44%	
Remaining Appr		458,324							
Civil Service Dept.		100.00%							
	Estimated	44,000	44,000	44,000	25,667		58.33%		
	Actual	12,788				12,788		29.06%	
Remaining Appr		31,212							
Service Director's Office Dept.		100.00%							
	Estimated	452,400	452,400	452,400	263,900		58.33%		
	Actual	160,488				160,488		35.47%	
Remaining Appr		291,912							
Transportation - Unassigned Dept.		100.00%							
	Estimated	283,700	283,700	283,700	165,492		58.33%		
	Actual	91,307				91,307		32.18%	
Remaining Appr		192,393							
Building Dept.		100.00%							
	Estimated	544,600	544,600	544,600	317,683		58.33%		
	Actual	322,707				322,707		59.26%	**Exceeds**
Remaining Appr		221,893							

Department		YTD July	Totals	2025 Recovery Plan	Estimated Spent To Date	Actual Spent To Date	%age that could be spent by 07/31/25	%age that was spent by 07/31/25
Police Administration Dept.		100.00%						
	Estimated	473,200	473,200	473,200	276,033		58.33%	
	Actual	269,410				269,410		56.93%
Remaining Approp		203,790						
Police Crime Control Dept.		100.00%						
	Estimated	7,892,300	7,892,300	7,892,300	4,603,842		58.33%	
	Actual	4,172,064				4,172,064		52.86%
Remaining Appr		3,720,236						
Auxiliary Police Dept.		100.00%						
	Estimated	225,300	225,300	225,300	131,425		58.33%	
	Actual	88,386				88,386		39.23%
Remaining Appr		136,914						
Fire Administration Dept.		100.00%						
	Estimated	419,200	419,200	419,200	244,533		58.33%	
	Actual	216,981				216,981		51.76%
Remaining Appr		202,219						
Fire Dept.		100.00%						
	Estimated	10,102,500	########	10,102,500	5,893,125		58.33%	
	Actual	5,762,553				5,762,553		57.04%
Remaining Appr		4,339,947						
EMS Dept.		100.00%						
	Estimated	386,900	386,900	386,900	225,692		58.33%	
	Actual	71,094				71,094		18.38%
Remaining Appr		315,806						

Department		YTD July	Totals	2025 Recovery Plan	Estimated Spent To Date	Actual Spent To Date	%age that could be spent by 07/31/25	%age that was spent by 07/31/25
Superintendent of PW Dept.		100.00%						
	Estimated	187,600	187,600	187,600	109,433		58.33%	
	Actual	72,962				72,962		38.89%
Remaining Appr		114,638						
Street Section		100.00%						
	Estimated	3,434,500	3,434,500	3,434,500	2,003,458		58.33%	
	Actual	1,289,634				1,289,634		37.55%
Remaining Appr		2,144,866						
City Garage Dept.		100.00%						
	Estimated	216,900	216,900	216,900	126,525		58.33%	
	Actual	66,652				66,652		30.73%
Remaining Appr		150,248						
Community Center Dept.		100.00%						
	Estimated	577,400	577,400	577,400	336,817		58.33%	
	Actual	112,256				112,256		19.44%
Remaining Appr		465,144						
Community Development		100.00%						
	Estimated	181,000	181,000	181,000	105,583		58.33%	
	Actual	84,878				84,878		46.89%
Remaining Appr		96,122						
Public Lands & Buildings Dept.		100.00%						
	Estimated	2,525,300	2,525,300	2,525,300	1,473,092		58.33%	
	Actual	760,952				760,952		30.13%
Remaining Appr		1,764,348						
Parks & Playgrounds Dept.		100.00%						
	Estimated	1,216,600	1,216,600	1,216,600	709,683		58.33%	
	Actual	314,860				314,860		25.88%
Remaining Appr		901,740						

Department		YTD July	Totals	2025 Recovery Plan	Estimated Spent To Date	Actual Spent To Date	%age that could be spent by 07/31/25	%age that was spent by 07/31/25	
Dispatchers E-911 Dept.		100.00%							
	Estimated	135,000	135,000	135,000	78,750		58.33%		
	Actual	32,984				32,984		24.43%	
Remaining Appr		102,016							
NORCOM		100.00%							
	Estimated	406,900	406,900	406,900	237,358		58.33%		
	Actual	170,406				170,406		41.88%	
Remaining Appr		236,494							
Health Administration Dept.		100.00%							
	Estimated	471,500	471,500	471,500	275,042		58.33%		
	Actual	293,756				293,756		62.30%	**Exceeds**
Remaining Appr		177,744							
Recreation Dept.		100.00%							
	Estimated	1,368,000	1,368,000	1,368,000	798,000		58.33%		
	Actual	594,945				594,945		43.49%	
Remaining Appr		773,055							
Retiree Benefit Program									
	Estimated	100.00%	343,000	343,000	200,083		58.33%		
	Actual	301,000				301,000		87.76%	**Exceeds**
Remaining Appr		42,000							
Board of Health Grant		100.00%							
	Estimated	10,000	10,000	10,000	5,833		58.33%		
	Actual	0				0		0.00%	
Remaining Appr		10,000							
Totals		$16,727,636	$0	$34,779,200		$16,727,636		48.10%	

City of Norwood
Monthly Expenditure Allocation
as of July 31, 2025

Department		YTD July	Totals	2025 Recovery Plan	Estimated Spent To Date	Actual Spent To Date	%age that could be spent by 07/31/25	%age that was spent by 07/31/25
Fund 02 - Street		100.00%						
	Estimated	1,300,000	1,300,000	1,300,000	758,333		58.33%	
	Actual	855,020				855,020		65.77%
Remaining Appr		444,980						
Fund 03 - St. Highway		100.00%						
	Estimated	145,000	145,000	145,000	84,583		58.33%	
	Actual	28,301				28,301		19.52%
Remaining Appr		116,699						

City of Norwood - Report on Accounting Methods Comments

Report Section	Comment #	Comment	Received from City	Approved by LGS	LGS corrections sent back to City	Cleared	Cleared but requires Monitoring	In Process	Not started
Budgetary	1	Pursuant to Section 5705.39, Revised Code, the City should not appropriate money in any fund in excess of the total estimated resources available for expenditure from that fund. The City Auditor should ensure that appropriations do not exceed the total estimated resources in any of the City's Funds.	receive permanent and changes during the year from the City	Reviewed 2025 budgets. Need to check the budgets posted in system for 2025	2/9/2024 email sent stating no appropriations are to be sent for approval without the review and approval by both City Auditor and AOS			X - tested in July 2025 and no issues during testing. City Auditor should have some method that shows these are being monitored by City Auditor's office and done before appropriations are approved	
Budgetary	2	The City Auditor should verify that the revenues and appropriations in the accounting system match the latest certificate of estimated resources and annual appropriations and related changes approved by Council.						X - spoke with City Auditor in 2024 on what require him to review and show review. Also tested July 2025 and not all items in system match approved amounts and went over with	
Budgetary	3	Pursuant to Section 5705.10, Revised Code, the City should credit money levied and collected to the proper fund. During, 2016, 2017 and 2018 the City has deficit fund balances in the general and water funds. The City should not use the money from one fund to pay the obligations of another fund with a deficit.	Receive monthly reports from City		N/A	X	LGS will continue to monitor cash balances monthly - no negatives in 2025 through June		
Accounting Journals and Ledgers	4	The City does not have a written disaster recovery plan identifying how the City would restore operations including information technology and accounting functions if the City would experience a serious incident (flood, explosion, computer malfunction, accident, grievous act.) The plan should address common terminology, preventative measures, a readiness plan, offsite locations and an emergency contract list. The City should develop and implement a disaster recovery plan.						X - The City adopted Hamilton County policy which mainly address public safety. The City needs an additional policy that addresses technology and accounting functions	

Report Section	Comment #	Comment	Received from City	Approved by LGS	LGS corrections sent back to City	Cleared	Cleared but requires Monitoring	In Process	Not started
Revenue	5	Section 9.38, of the Revised Code requires the deposit of all public monies the next business day following the day of receipt. The City is not consistent in following the requirements of Section 9.38 of the Revised Code. The City should establish a policy to ensure that each department collecting monies is properly paying the money into the City Treasurer's office within the time constraints of the policy.						X - tested July 2025. New practice of carrier pick up for bank 2 times a week from City Treas office	
Revenue	6	The City also has issues with safeguarding the monies it receives. Monies are often stored in either an unlocked safe or unlocked drawers. The safeguarding of these monies should be addressed as part of the City's policy.					X-tested July 2025. All cash is stored in locked safe. Will continue to monitor in 2025 when on site		
Revenue	7	Pay-ins should be completed the same day as deposits are completed and provided to the City Auditor's office for entry into the accounting system.						X -tested July 2025 with some showing different dates	
Revenue	8	There is no cross-training on job responsibilities in the City Auditor and City Treasurer's office. A staff member of the City Treasurer's office should be cross trained so that bank deposits can be made in the absence of the Tax Commissioner. A staff member in the City Auditor's office should be cross trained so that receipts can be posted to the SSI system in the absence of the Account Clerk.						x - Both departments working on this and seen cross training. Will monitor and check policies and procedures once updated	
Revenue	9	Council should create policies regarding how many times a meter can be read by the resident before the City is required to read the meter, how many times a reading can be estimated, limits on payment plans, defined parameters for when service should be shutoff, and when adjustments can be done, and who should approve the adjustments.						Electronic meters were installed throughout the City Policies still need done	
Revenue	10	The Earnings tax department should open and sort all tax returns as soon as they are received. Any payments received should be deposited and not placed in bins on the office floor.					X- Tested July 2025. Items are opened and deposited within 24 hrs and ket in safe until deposited. Will continue to check in 2025		

Report Section	Comment #	Comment	Received from City	Approved by LGS	LGS corrections sent back to City	Cleared	Cleared but requires Monitoring	In Process	Not started
Purchasing	11	The City does not utilize the Auditor of State Findings for Recovery Database when entering into all contracts. Section 9.24, Revised Code, prohibits any State agency or political subdivision from awarding a contract for goods, services, or construction, paid for in whole or in part with State funds, to any person against whom a finding for recovery has been issued by the Auditor of State, if that finding is unresolved. The City should verify vendors against the State's database of findings for recovery before entering into a contract for goods, services, or construction paid for in whole or in part with State funds and save that documentation.						X - Per testing in July 2025, this is starting to be done on regular basis but still implementing. City Auditor's office checking when new vendor entered. SSD should be checking before contracts entered into and kept on file and given to City Auditor's office	
Purchasing	12	The City does not have a formal purchasing policy and purchasing procedures for the City are not documented. A purchasing policy for the City should be developed, adopted by ordinance, and distributed to all departments.						X - July 2025 was given draft of procedures but no policy draft.	
Purchasing	13	The City does not have a formal bidding policy and bidding procedures for the City and are not documented. A bidding policy for the City should be developed, adopted by ordinance, and distributed to all departments.						X -draft was started but not shared during testing in July 2025	
Purchasing	14	City Council, per Section 5705.41(D)(1), Revised Code, should approve all "Then and Now" purchase orders in excess of $3,000 within thirty days. The City does not have the authority to issue "Then and Now" certifications in excess of $3,000 without action by City Council.					X - STill need the minutes for 2025 to fully test this. Requested them again on 7/16/2025		
Purchasing	15	The City should not issue purchase orders to a vendor before all the required information has been turned in and the City Auditor has given approval. The City should have all new vendors fill out the IRS Form W-9 and the City Auditor should approve the vendor before placing orders with the vendor.						X - tested July 2025 with some vendors still not having W-9 on file but the City Auditor had started process in July to obtain W-9s for current vendors	

Report Section	Comment #	Comment	Received from City	Approved by LGS	LGS corrections sent back to City	Cleared	Cleared but requires Monitoring	In Process	Not started
Purchasing	16	City Council, per Section 5705.41(D), Revised Code, should establish, by resolution or ordinance, the maximum amount for blanket purchase orders to be issued by the City Auditor's office. Blanket purchase orders used without the City Council having set a limit are not valid because the City does not have the authority to use blanket purchase orders without the action by City Council.	8/22/2022	8/22/2022	N/A	X	LGS will continue to monitor Pos to ensure compliance with Policy		
Cash Disbursements	17	The City Auditor or Deputy Auditor does not review the checks after they are printed. The City Auditor or Deputy Auditor should review the printed checks along with the payment voucher to ensure that the checks are complete and the amounts are correct.						X -talked to Deputy Auditor, she is working to change procedures to check invoices earlier in process, still need final ok before payments	
Cash Disbursements	18	The City should document the procedures for cash disbursements including staff positions and functions. This document should also include procedures for invoices exceeding the purchase order and the use of "Then and Now" certifications.						X - July 2025 looked over draft and had conversation with Deputy Auditor	
Cash Disbursements	19	Invoices are mailed to the either the originating department or the City Auditor's office. The Auditor's office should require all invoices be mailed to the City Auditor's office. Invoices should be copied and sent to the appropriate department for approval and returned along with the packing slip and any other supporting documentation to the City Auditor's office.						X - City starting to use designated email for invoices to be sent per conversation with Deputy Auditor in July 2025	
Cash Disbursements	20	In prior years, the City has not paid invoices in a timely manner and has paid significant penalties and interest. The City Auditor should ensure that all invoices are paid timely and no penalties or interest are incurred.						X - City was past due on unemployement in 2025 and had to pay penalties/interest	

Report Section	Comment #	Comment	Received from City	Approved by LGS	LGS corrections sent back to City	Cleared	Cleared but requires Monitoring	In Process	Not started
Payroll	21	The employee who processes payroll has access to and is responsible for making rate adjustments and changes to the employee master file. An employee who does not process payroll should make rate adjustments and changes to the employee master file or, once entered, have them verified by the Deputy Auditor or City Auditor.						X - Because the City is now going to new Company at the end of August or first of September, we will hold of on conversation and testing of new procedures until October at the earliest as they work through things with new vendor	
Payroll	22	Several negotiated contracts are expired. City Council should pass an ordinance indicating continuation of the contract or approve a new contract.	7/10/2025 - new 2025 agreements					x - originally cleared but now one contract (police) is pending approval for new agreement	
Assets & Inventory	23	The City does not have written policies and procedures for capital assets and the City does not annually verify the existence of capital assets. The City should prepare and adopt a comprehensive capital asset policy that should address such things as valuing donated assets, assigning salvage values, establishing capitalization thresholds, and determining the estimated useful life of an asset. The City should also prepare written capital asset procedures that include documentation for each asset and prescribe how accountability will be maintained. The policies for capital assets should be approved by Council.	8/22/2022	November, 2022	9/2/2022	X	Policy approved by Council 11/22/22 Ord #54-2022 will continue to review process being followed		
Assets & Inventory	24	The City does not have written policies and procedures to account for consumable inventory. The City should prepare a policy for consumable inventory. The policy should include an annual year- end physical inventory. Procedures for performing the inventory should also be developed, documented, and maintained in the office of the City Auditor. The policies for consumable inventory should be approved by Council.						X - example was sent to the City on 9/14/2022 and on 12/7/22 . Annual review at year end is done by City but that is only shared with SSD. Should be shared with the City Auditor's office as well	

Report Section	Comment #	Comment	Received from City	Approved by LGS	LGS corrections sent back to City	Cleared	Cleared but requires Monitoring	In Process	Not started
Assets & Inventory	25	The City is not using a formal capital asset addition or disposal forms. In order to better track asset additions and dispositions, the City should enact a policy that documents these transactions.	12/7/2022		12/7/22 - talked to NorCom about some change to delete sheet to be implemente d			X - formal forms are being used and feedback has occurred in the past. Review of the forms and physcial inventory to reoccur for 2025	
Assets & Inventory	26	The spreadsheet used to track infrastructure should include the useful life for every asset listed.						X - still has assets with 0 in useful life	
Assets & Inventory	27	The City does not use asset tags. The City needs to develop a method of tagging capital assets, with each asset having a unique number. The City should assign tags and asset numbers to assets at the time they are delivered to ensure that all assets are accounted for.	8/22/2022		9/2/2022			X - City is using asset tags and saw examples. Need to review new assets from later part of 2025	
Assets & Inventory	28	The City does not perform an annual review of capital assets. The City should annually review that all capital assets are still active assets of the City.						X - 12/7/22 had meeting with NorCom and SSD. Went over what we expect to see with annual review. Need to review 2024 annual review that should be done before end of January 2025	
Cash Management & Investing	29	The investment policy filed with the Clerk of the Bureau was received on September 27, 1996, and does not address the allocation of interest. The investment policy should be updated and should include the allocation of interest, be signed by the Treasurer and Auditor, and filed with the Clerk of the Bureau.					was cleared but City Might be updating again		
Cash Management & Investing	30	The City should have written procedures for petty cash and the replenishment of it. These procedures should include the individual designated as the custodian and the custodian's duties and responsibilities. The petty cash accounts should be included as part of the monthly bank reconciliation.					X - test the money back from closing		

Report Section	Comment #	Comment	Received from City	Approved by LGS	LGS corrections sent back to City	Cleared	Cleared but requires Monitoring	In Process	Not started
Cash Management & Investing	31	The City should identify all reconciling items included as part of the monthly reconciliation process. It should identify why the reconciling item is necessary.						X - Last monthly reconciliation performed by the City was March 2025 with rec items listed. Research being performed on rec items	
Cash Management & Investing	32	The City Treasurer should review and sign the monthly bank reconciliation.						X - last monthly rec performed by City is March, 2025. 2025 Reconciliations that are done were signed off by Deputy Treasurer and Treasurer. 2024 saw same except one month only Deputy Auditor signed	
Financial Reporting	33	A copy of the monthly bank reconciliation with supporting documentation should be presented to City Council at meetings.							X - has not been tested yet for 2025
Financial Reporting	34	The City's minutes should state what financial reports were provided to Council.						X - needs retested for 2025. Need to get the minutes for 2025	