City of Norwood Financial Planning and Supervision Commission

Minutes for the Meeting held on March 6, 2026

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 9:40 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;; Mr. John Gomez, Designee of the State Treasurer, Ms. Garvey, Designee of County Auditor's Office, Mr. Brad Schwartz and Mr. Tom Shepherd, community member representatives, Ms. Anna Mary Thomas. Not present; Joe Geers -President of Norwood City Council

Approval and Acceptance of Meeting minutes-

Minutes of the September 11, 2025 meeting

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

Report of Financial Supervision- Attachments included

Comments of Financial Supervisor
Attachment A –

- No negative fund balances
- All positive

Attachment B- Revenues verses actual –

- Paycor claw back accounted for
- Some changes to accounting for Misc. Revenues (Car loss etc.)
- Hotel motel -less than anticipated
- Charges for services better than anticipated

Attachment C- Expenditures- areas exceeding clarified

- Treasures office more refunds sent
    - Treasure Bonsall explained how fillings are made and how the office reviews and processes refunds according to federal returns. Over reporting income and then refunds requested on net business revenues.
- FD
    - Overtime due to staffing challenges
    - Supply expenses

Attachment C- Street Funds

- Report on street funds dated 12/31/2025

Attachment D -Bank Reconciliations- still not on track

- Improved but still behind -End of April looking to have all of 2025 completed
- Concerns brought up by Mr. Schwartz that we are still behind and the amount not reconciliated is growing. Recommendation is to be able to close out a bank reconciliation by the 15th of each month.
- Tresure Bonsall gave an overview of actions his office is taking to make sure they are capable or performing back reconciliations. Staff in his office will be dedicated to this as a focus of their role. It was noted that the software system being fully activated is anticipated to be helpful in the future.

Attachment D- Report on Accounting Methods

- City Auditor is working on resources to finalize this. Shared resource center being engaged to provide assistance.
- No testing completed by State Auditors office
- 34 outstanding – many being corrected through software system.
- Goal is to have this completed by 12/31/2026

Financial Recovery Plan- State Auditor's office has received and is reviewing.

Auditor of State annual engagement letter will be signed by Chairperson as has been handled in the past. Requires City Auditor to sign also

Report of Mayor-

Treasurer Bonsall is working hard to get staff in place as well as Auditor Miracle has worked to make sure that qualified highly capable people are in the financial departments of the city. It was also noted that the departments are working very well together.

2026 Financial Recovery Plan has been formulated in a much more inclusive manner utilizing staff that really improve this as a process that flows smoothly. The time and effort, not just this year but over the years, is substantial with continuous improvement.

The FRP has been presented to State Auditor's office and it is under review-This is submitted sooner than last year. The plan is to have this in front of Council and approved soon and back to the FPSC for approval.

Report of President of Council-

No report at this time

Next meeting: Be flexible. Chairperson Kolenda will be scheduling a meeting soon for review of the 2026 FRP and he spoke of setting some dates for this year's meetings in a more quarterly fashion to stay up on what is being accomplished.

Adjournment

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

Respectfully submitted,

Victor Schneider
Mayor, City of Norwood

Attachment A

City of Norwood

Statement of Cash Position with MTD Totals

From: 1/1/2025 to 12/31/2025 — Include Inactive Accounts: No

Funds: 1001 to 9080 — 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	$1,896,241.13	$31,329,604.47	$4,709,764.12	$32,687,245.36	$15,537,646.12	$804,812.38	$14,732,833.74
2002	M & R	$1,790,462.53	$84,597.47	$1,125,203.99	$336,150.05	$1,250,658.05	$1,665,008.47	$43,859.95	$1,621,148.52
2003	STATE HIGHWAY IMPROVMENT	$222,921.06	$7,231.95	$82,706.10	$0.00	$63,301.12	$242,326.04	$0.00	$242,326.04
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	$14,027.34	$365,338.96	$0.00	$92,456.70	$426,272.56	$0.00	$426,272.56
2006	MAYORS COURT COMPUTERIZATION F	$25,213.71	$1,015.00	$8,593.00	$0.00	$4,865.10	$28,941.61	$1,739.05	$27,202.56
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	$4,646.18	$346,019.51	$2,900.00	$92,051.60	$390,652.13	$500.00	$390,152.13
2012	DRUG LAW ENFORCEMENT	$178,634.26	$1,123.00	$20,946.11	$489.68	$112,395.25	$87,185.12	$133.98	$87,051.14
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	$15,082.75	$271,359.25	$9,340.60	$198,847.49	$645,051.21	$25,450.00	$619,601.21
2016	PACE TELECOMMUNICATION	$35,442.85	$17,333.88	$112,382.68	$17,333.88	$147,825.53	$0.00	$0.00	$0.00
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	$0.00	($21,367.71)	$116,982.28	$0.00	$116,982.28
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 12/31/2025

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	$0.00	$6,985.84	$0.00	$7,792.95	$41,377.87	$0.00	$41,377.87
2035	FIRE DEPARTMENT GRANT FUND	$23,380.00	$0.00	$0.00	$0.00	$23,380.00	$0.00	$0.00	$0.00
2040	Opioid Settlement Fund	$141,983.10	$0.00	$53,764.71	$0.00	$0.00	$195,747.81	$0.00	$195,747.81
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	$45,957.24	$265,439.57	$40,178.77	$217,334.47	$303,108.20	$29,987.65	$273,120.55
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	$135.00	$897.00	$0.00	$0.00	$9,074.05	$0.00	$9,074.05
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	$259,135.03	$0.00	$259,135.03	$0.00	$0.00	$0.00
2085	LINDEN POINTE TIF	$0.00	$0.00	$233,919.85	$0.00	$233,919.85	$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	$0.00	$4,135.05
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	$881,333.85	$0.00	$881,333.85	$0.00	$0.00	$0.00
3074	Cental Park TIF	$78,557.80	$0.00	$173,297.03	($158,395.00)	$14,902.03	$236,952.80	$156,395.00	$80,557.80
3075	Central Park School Fund	$0.00	$0.00	$253,827.56	$0.00	$253,827.56	$0.00	$0.00	$0.00

Statement of Cash Position with MTD Totals
From: 1/1/2025 to 12/31/2025

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	$1,628,825.87	$0.00	$1,646,075.87	$0.00	$0.00	$0.00
3092	ROOKWOOD SCHOOL PAY	$0.00	$0.00	$681,135.11	$0.00	$681,135.11	$0.00	$0.00	$0.00
3094	DANAMOUNT TIF	$228,229.91	$0.00	$692,722.03	$0.00	$748,174.51	$172,777.43	$0.00	$172,777.43
3095	DANAMOUNT SCHOOL FUND	$0.00	$0.00	$362,137.39	$0.00	$362,137.39	$0.00	$0.00	$0.00
3096	US PLAYING CARDS TIF	$0.01	$0.00	$63,210.77	$0.00	$63,210.78	$0.00	$0.00	$0.00
3097	US PLAYING CARDS SCHOOL	$0.00	$0.00	$52,822.21	$0.00	$52,822.21	$0.00	$0.00	$0.00
4037	Linden Point TIF	$969,114.45	$0.00	$711,759.73	$0.00	$711,759.73	$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	$524,212.33	$5,724,048.59	$403,776.36	$5,254,467.13	$1,937,409.22	$410,896.76	$1,526,512.46
5051	REFUSE COLLECTIONS	$558,544.65	$175,092.45	$1,981,356.22	$170,343.27	$2,045,085.38	$494,815.49	$168,541.81	$326,273.68
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	$1,800.00	$30,051.13	$1,435.46	$24,815.32	$149,918.57	$0.00	$149,918.57
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	$50,559.16	$0.00	$1,472.59	$81,994.39	$0.00	$81,994.39
8061	SEWERAGE	$2,215,988.93	$524,849.03	$6,194,534.12	$526,161.41	$5,960,011.68	$2,450,511.37	$462,173.47	$1,988,337.90
8062	STORM WATER MANAGEMENT FUND	$176,722.92	$0.00	$156,378.17	$16,577.00	$182,810.00	$150,291.09	$0.00	$150,291.09
8081	BUILDING ASSESSMENT	$28,551.79	$3,150.06	$21,180.30	$862.45	$14,071.62	$35,660.47	$928.38	$34,732.09

Attachment A

Statement of Cash Position with MTD Totals

From: 1/1/2025 to 12/31/2025

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	$3,316,494.81	$54,324,019.78	$6,076,918.05	$54,325,345.86	$27,947,709.84	$2,195,547.40	$25,752,162.44

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

		Target %	*100.00%*

General Fund

	2025 Recovery Plan Estimates	**YTD Actual 2025 Jan - Dec**	*% Recd by 12/2025*
Revenues			
Property Taxes	3,707,000	3,663,104	*98.82%*
Municipal Income Tax	22,750,000	23,371,018	*102.73%*
Hotel Tax	327,500	285,040	*87.04%*
Intergovernmental	489,600	493,343	*100.76%*
Charges for Services	910,200	1,010,383	*111.01%*
Fees, Licenses and Permits	528,600	760,325	*143.84%*
Fines and Forfeitures	171,200	163,899	*95.74%*
Investment Income	531,400	967,209	*182.01%*
Other	39,900	615,284	*1542.06%*
	29,455,400	31,329,605	*106.36%*

Street Construction and Repair Fund - 02

	Recovery Plan Estimates	**Actual 2025 Jan - Dec**	*% Recd by 12/2025*
Revenues			
Intergovernmental	886,833	1,069,051	*120.55%*
Interest	35,013	56,153	*160.38%*
	921,846	1,125,204	*122.06%*

State Highway Fund - 03

	Recovery Plan Estimates	**Actual 2025 Jan - Dec**	*% Recd by 12/2025*
Revenues			
Intergovernmental	71,905	74,557	*103.69%*
Interest	4,458	8,149	*182.79%*
Total	76,363	82,706	*108.31%*

Attachment ~~C~~ B C

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

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Department		YTD December	Totals	2025 Recovery Plan	Estimated Spent To Date	Actual Spent To Date	%age that could be spent by 12/31/25	%age that was spent by 12/31/25
City Council Dept.		100.00%						
	Estimated	108,300	108,300	108,300	108,300		100.00%	
	Actual	89,213				89,213		82.38%
Remaining Appr		19,087						
Clerk of Council Dept.		100.00%						
	Estimated	85,000	85,000	85,000	85,000		100.00%	
	Actual	68,097				68,097		80.11%
Remaining Appr		16,903						
Mayor's Dept.		100.00%						
	Estimated	349,900	349,900	349,900	349,900		100.00%	
	Actual	327,272				327,272		93.53%
Remaining Appr		22,628						
Mayor's Clerk of Courts Dept.		100.00%						
	Estimated	174,200	174,200	174,200	174,200		100.00%	
	Actual	141,073				141,073		80.98%
Remaining Appr		33,127						
Prisoners Housed Dept.		100.00%						
	Estimated	2,000	2,000	2,000	2,000		100.00%	
	Actual	0				0		0.00%
Remaining Appr		2,000						
Law Director Dept.		100.00%						
	Estimated	313,300	313,300	313,300	313,300		100.00%	
	Actual	272,193				272,193		86.88%
Remaining Appr		41,107						

Department		YTD December	Totals	2025 Recovery Plan	Estimated Spent To Date	Actual Spent To Date	%age that could be spent by 12/31/25	%age that was spent by 12/31/25	
Auditor's Dept.		100.00%							
	Estimated	738,400	738,400	738,400	738,400		100.00%		
	Actual	643,396				643,396		87.13%	
Remaining Appr		95,004							
Treasurer's Dept.		100.00%							
	Estimated	185,600	185,600	185,600	185,600		100.00%		
	Actual	151,100				151,100		81.41%	
Remaining Appr		34,500							
Treasurer's Earnings Tax Dept.		100.00%							
	Estimated	924,700	924,700	924,700	924,700		100.00%		
	Actual	1,848,236				1,848,236		199.87%	**Exceeds**
Remaining Appr		(923,536)							
Civil Service Dept.		100.00%							
	Estimated	44,000	44,000	44,000	44,000		100.00%		
	Actual	32,491				32,491		73.84%	
Remaining Appr		11,509							
Service Director's Office Dept.		100.00%							
	Estimated	452,400	452,400	452,400	452,400		100.00%		
	Actual	277,105				277,105		61.25%	
Remaining Appr		175,295							
Transportation - Unassigned Dept.		100.00%							
	Estimated	283,700	283,700	283,700	283,700		100.00%		
	Actual	169,228				169,228		59.65%	
Remaining Appr		114,472							
Building Dept.		100.00%							
	Estimated	544,600	544,600	544,600	544,600		100.00%		
	Actual	521,348				521,348		95.73%	
Remaining Appr		23,252							

Department		YTD December	Totals	2025 Recovery Plan	Estimated Spent To Date	Actual Spent To Date	%age that could be spent by 12/31/25	%age that was spent by 12/31/25	
Police Administration Dept.		100.00%							
	Estimated	473,200	473,200	473,200	473,200		100.00%		
	Actual	442,210				442,210		93.45%	
Remaining Approp		30,990							
Police Crime Control Dept.		100.00%							
	Estimated	7,892,300	7,892,300	7,892,300	7,892,300		100.00%		
	Actual	7,442,133				7,442,133		94.30%	
Remaining Appr		450,167							
Auxiliary Police Dept.		100.00%							
	Estimated	225,300	225,300	225,300	225,300		100.00%		
	Actual	122,395				122,395		54.33%	
Remaining Appr		102,905							
Fire Administration Dept.		100.00%							
	Estimated	419,200	419,200	419,200	419,200		100.00%		
	Actual	364,832				364,832		87.03%	
Remaining Appr		54,368							
Fire Dept.		100.00%							
	Estimated	10,102,500	10,102,500	10,102,500	10,102,500		100.00%		
	Actual	10,413,957				10,413,957		103.08%	**Exceeds**
Remaining Appr		(311,457)							
EMS Dept.		100.00%							
	Estimated	386,900	386,900	386,900	386,900		100.00%		
	Actual	365,731				365,731		94.53%	
Remaining Appr		21,169							

Department		YTD December	Totals	2025 Recovery Plan	Estimated Spent To Date	Actual Spent To Date	%age that could be spent by 12/31/25	%age that was spent by 12/31/25
Superintendent of PW Dept.		100.00%						
	Estimated	187,600	187,600	187,600	187,600		100.00%	
	Actual	128,368				128,368		68.43%
Remaining Appr		59,232						
Street Section		100.00%						
	Estimated	3,434,500	3,434,500	3,434,500	3,434,500		100.00%	
	Actual	3,009,991				3,009,991		87.64%
Remaining Appr		424,509						
City Garage Dept.		100.00%						
	Estimated	216,900	216,900	216,900	216,900		100.00%	
	Actual	133,733				133,733		61.66%
Remaining Appr		83,167						
Community Center Dept.		100.00%						
	Estimated	577,400	577,400	577,400	577,400		100.00%	
	Actual	357,781				357,781		61.96%
Remaining Appr		219,619						
Community Development		100.00%						
	Estimated	181,000	181,000	181,000	181,000		100.00%	
	Actual	136,646				136,646		75.50%
Remaining Appr		44,354						
Public Lands & Buildings Dept.		100.00%						
	Estimated	2,525,300	2,525,300	2,525,300	2,525,300		100.00%	
	Actual	2,270,898				2,270,898		89.93%
Remaining Appr		254,402						
Parks & Playgrounds Dept.		100.00%						
	Estimated	1,216,600	1,216,600	1,216,600	1,216,600		100.00%	
	Actual	887,573				887,573		72.96%
Remaining Appr		329,027						

Department		YTD December	Totals	2025 Recovery Plan	Estimated Spent To Date	Actual Spent To Date	%age that could be spent by 12/31/25	%age that was spent by 12/31/25	
Dispatchers E-911 Dept.		100.00%							
	Estimated	135,000	135,000	135,000	135,000		100.00%		
	Actual	90,706				90,706		67.19%	
Remaining Appr		44,294							
NORCOM		100.00%							
	Estimated	406,900	406,900	406,900	406,900		100.00%		
	Actual	277,437				277,437		68.18%	
Remaining Appr		129,463							
Health Administration Dept.		100.00%							
	Estimated	471,500	471,500	471,500	471,500		100.00%		
	Actual	479,108				479,108		101.61%	**Exceeds**
Remaining Appr		(7,608)							
Recreation Dept.		100.00%							
	Estimated	1,368,000	1,368,000	1,368,000	1,368,000		100.00%		
	Actual	921,994				921,994		67.40%	
Remaining Appr		446,006							
Retiree Benefit Program									
	Estimated	100.00%	343,000	343,000	343,000		100.00%		
	Actual	301,000				301,000		87.76%	
Remaining Appr		42,000							
Board of Health Grant		100.00%							
	Estimated	10,000	10,000	10,000	10,000		100.00%		
	Actual					0		0.00%	
Remaining Appr		10,000							
Totals		$32,687,245	$0	$34,779,200		$32,687,245		93.99%	

City of Norwood

Bank Reconciliation

September 30, 2025

Bank Balances:	
Bank Statements:	
Earnings Tax Account - US Bank	$305,266.51
Water Department - US Bank	0.00
Disbursement Checking - US Bank	1,776,173.77
Other Funds - US Bank	3,943.11
General - US Bank	9,961.02
STAR Ohio	15,866,400.27
STAR Ohio Fund 89	347,428.98
Retirees Health Care - US Bank	85,076.44
Red Tree - US Bank	9,267,924.71
Operating - Republic Bank	6,748,596.30
Supersedes Bonds - Republic Bank	149,571.77
Payroll - Republic Bank	160,246.71
Disbursement Account - Republic Bank	470,251.03
Miscellaneous Revenues - Republic Bank	0.00
Board of Health - Republic Bank	0.00
Building Department - Republic Bank	0.00
Recreation Department - Republic Bank	0.00
Water Department - Republic Bank	0.00
Earnings Tax - Republic Bank	0.00
Total Statements	35,190,840.62
Adjustments to Bank Balance:	
Deposits in Transit	351,128.43
Outstanding Checks	(324,492.72)
Bank account not on books	(85,076.44)
Fund 87 Linden Pt on books, but not on bank	343,350.00
January 2024 unknown reconciling item	(0.88)
Water Pay-In short	(0.02)
Payroll short	1,680.00
Republic bank interest	52.05
Recreation Department July payin	60.00
Waterworks Payin Short	(0.10)
Fire EMS payment double processed	1,578.07
RedTree Interest short	(0.01)
HSA not accounted for	9,089.47
FSA Dependent not account for	60.00
Flex Limit not accounted for	248.08
Reconciling Items from November 2022 and prior	118,565.28
Adjusted Bank Balance	$35,607,081.83
Book Balance:	
Total All Funds	$35,607,081.83
Difference	0.00

Attachment ~~C~~ E

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

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Department		YTD December	Totals	2025 Recovery Plan	Estimated Spent To Date	Actual Spent To Date	%age that could be spent by 12/31/25	%age that was spent by 12/31/25
Fund 02 - Street		100.00%						
	Estimated	1,300,000	1,300,000	1,300,000	1,300,000		100.00%	
	Actual	1,250,658				1,250,658		96.20%
Remaining Appr		49,342						
Fund 03 - St. Highway		100.00%						
	Estimated	145,000	145,000	145,000	145,000		100.00%	
	Actual	63,301				63,301		43.66%
Remaining Appr		81,699						