

RECORD OF PROCEEDINGS
Minutes of Village of South Amherst
REGULAR MEETING
February 23, 2026

CALL TO ORDER

The council meeting was called to order by Mayor Scott Jones at 7:00 p.m.

LORD’S PRAYER AND PLEDGE OF ALLEGIANCE

ROLL CALL

Councilmember Michele Jeffers	P	Fiscal Officer Michelle Henke	P
Councilmember Robb Koscho	P	Records Clerk Laurie Beran	P
Councilmember Mark Leshinski	P	Law Director Matthew Mishak	P
Councilmember Jeanne Maschari	P	Utility Admin. David Valentine	P
Councilmember Anthony Savage	P	Assistant F.O. Wendy Kolmorgen	P
Councilmember David Troike	P	(EA – excused absences)	

APPROVAL OF AGENDA February 23, 2026 Amendment(s): Body cameras & tasers.

Councilmember Savage moved to approve the agenda as amended. Councilmember Jeffers seconded the motion.

Jeffers x Koscho x Leshinski x Maschari x Savage x Troike x Motion carried.

APPROVAL OF MINUTES February 9, 2026

Councilmember Maschari moved to approve the minutes as presented. Councilmember Koscho seconded the motion.

Jeffers x Koscho x Leshinski x Maschari x Savage x Troike x Motion carried.

VISITORS

Firelands Local School District: Superintendent Mike Von Gunten & Treasurer Keri Angney - Tax Implications

Superintendent Von Gunten reviewed the district’s financial position, beginning with a breakdown of revenue sources. Approximately 45% of funding comes from the local community, 38% from the state, and just over 7% from the federal government, with additional non-tax revenue generated through interest income and reimbursements for students with special needs. A long-term comparison of revenues and expenditures shows that while the district operated with revenues exceeding expenditures for several years, it helped in part by temporary COVID-era funding—this changed around 2024, when expenditures began to surpass revenues. Staffing continues to be the district’s largest cost, and while retirements and resignations are reviewed carefully for potential reductions, further cuts risk the loss of academic programs because most programs are tied directly to individual staff members. The district currently spends the third lowest per pupil in the county, while neighboring districts spend significantly more. The presenter then summarized recent local and statewide developments. In November 2024, the district’s 1% earned income tax request failed by a 60–40 margin, and at the same time, property owners across the county experienced major tax increases due to reappraisals. The state budget passed in June 2025 allowed counties to “piggyback” expanded Homestead and Owner-Occupied tax credits, which both Lorain and Erie counties adopted. This decision reduced revenue to the district by approximately \$432,000 per year. Several new pieces of state legislation were reviewed in detail. House Bill 129 modifies the 20-mill floor calculation by incorporating the district’s substitute levy—originally created from older emergency levies—into the millage floor. This change is expected to result in an estimated \$2 million annual revenue loss beginning around FY 2028–29. House Bill 309 grants county budget commissions new authority to adjust a district’s revenue if they determine “too much” is being collected, though implementation procedures remain unclear. House Bill 186 introduces an inflation-based adjustment system that prevents

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the sharp property tax increases seen in recent years but also limits the district's ability to keep pace with inflation. It also phases out the 10% Non-Business Credit, shifting funds to expand the Owner-Occupied Credit to over 15% by 2029; this change most significantly affects agricultural and rental properties. House Bill 335 similarly caps growth on inside millage, further restricting revenue tied to rising property values.

The district will continue to seek efficiencies, use attrition where possible, and share costs through partnerships, but Mr. Von Gunten emphasized that meaningful cuts now almost always require eliminating programs. Charter and private school subsidies—now exceeding a billion dollars statewide—further strain public school funding. The district's existing renewal levy, passed in 2020, will approach its expiration later this decade; renewing it would maintain current funding but will not close the gap between revenues and expenditures. Ultimately, the district may need to return to voters for additional revenue, despite the historical difficulty of passing both income and property tax measures.

During questions, the presenter explained that public districts in Ohio have only two revenue-generating options—property or income tax levies—and that both have been repeatedly unsuccessful for this district. While additional legislation is expected at the state level, the impacts are uncertain. The Ohio Constitution has been interpreted by the courts as requiring equitable school funding, but despite repeated rulings, the legislature has not enacted a comprehensive fix. When asked how the local council can assist, the superintendent recommended advocating to state legislators in support of public education and monitoring proposals to eliminate property taxes, which currently fund about 45% of the district's budget and would have significant consequences for all local governments.

Dawn Howell & James Smith 218 Charles St.: Ms. Howell spoke on behalf of the Beautification Committee

The Beautification Committee has begun planning events and programs for the year, including an upcoming collaboration with Community and Economic Development Director Penny Becker to organize a community picnic in celebration of the nation's Semiquincentennial this July. The concept is an old-fashioned family gathering at the village park featuring picnic-style food, simple games, a dunk tank, music, and other family-friendly activities, with most items to be donated. Because park improvement projects are also scheduled, the committee brought the proposal to council early to ensure coordination. The proposed event date is June 27, with a rain date of July 11, chosen to avoid competing with major regional Fourth of July celebrations. Research is underway into national Semiquincentennial programs, and the organizers are seeking council's approval for outreach on behalf of the village, as the lead planner is a volunteer rather than an employee. While no federal funding opportunities have been found so far, some national programs may offer promotional support and visibility for additional community engagement efforts.

Chad Arcaba 6240 Russia Rd.

MAYOR

LCPH District Advisory Meeting

Councilmember Koscho volunteered to attend the meeting on Thursday, March 26 @ 6 p.m. to be held at Carlisle Township Hall.

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Citation Process

A recent Mayor's Court case highlighted the need to clarify the village's citation process, especially since some matters must go to the Board of Zoning Appeals. The Ordinance Committee was asked to revisit and clearly outline the procedure to help prevent future violations, especially seeing that with spring around the corner violations of tall grass, weeds, etc. are likely to increase.

LAW DIRECTOR

Employee Educational Assistance Agreement

Councilmember Maschari requested the law director to review the Employee Educational Assistance Agreement to confirm that we have the legal authority to recover associated fees if an employee does not meet the required time commitment.

FISCAL OFFICER

Payment Listing 2/6-2/19/2026

Presented to council. Councilmember Leshinski received clarification on the Atlantic invoice regarding a Storz Fitting - which is a quick connect for fire hydrants.

Financial Reports

The following Financial Reports for February 2026 were presented to council: Revenue Summary, Fund Summary and Appropriation Summary.

Beautification Budget

A committee meeting was held to review the beautification budget and available vendors. The current annual budget is \$1,500, previously divided into separate line items for flowers, seasonal decorations, and miscellaneous community signage. It was suggested that the budget be simplified into a single dollar amount rather than item-specific allocations. Questions were raised about whether the existing line items should be updated and whether an overall increase is needed, especially with upcoming 250th celebration expenses. The committee discussed potential projects—including planter boxes, park entrance improvements, and town hall decorations—and noted that the \$1,500 budget may be stretched thin given the scope of planned beautification efforts.

Councilmember Maschari moved to set the budget not to exceed \$2,000.00 with line items stated as:

Flowers, plants, Soil & Mulch	\$900.00
Tools & Equipment	\$500.00
Decorative/Seasonal Items	\$200.00
Miscellaneous (signs, events)	\$400.00

Councilmember Jeffers seconded the motion.

Discussion: Clarification was given that the \$2,000.00 is only for the 2026 budget.

Jeffers Koscho Leshinski Maschari Savage Troike Motion carried.

SAFD Training Reimbursement Grant

The fire department received a \$11,700 reimbursement award from the Ohio State Fire Marshal for training completed last year. Because this is a reimbursable grant for training already conducted, revenue appropriations can be increased later if the department determines the funds need to be utilized

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Playground Revitalization Project

At the previous meeting, council discussed allocating \$80,000 in capital appropriations for a playground equipment project. Because the project cost is near the public-bidding threshold of approximately \$79,000 and only one vendor has submitted pricing, the fiscal officer and Councilmember Maschari advised that the village must either obtain at least two estimates or place the project out for public bid to ensure compliance, particularly if site-preparation costs are included in the total project value. Although Diggers have offered to donate labor and equipment for site preparation, it was noted that donated work may still be included in the overall project value when determining whether bidding requirements apply.

Council agreed that at least one additional estimate is needed for the playground project, both for comparison and to ensure proper documentation for audit purposes. Staff will obtain multiple quotes, including verifying that proposals include turnkey installation similar to the initial quote. A suggestion was made to contact a local builder who previously assisted with playground installations. Discussion also covered site preparation and demolition: Diggers will handle removal of existing equipment, while staff will cut and recycle the old structures, which no longer meet safety standards and have little resale value. Updated quotes will be brought to the next meeting.

Body Cams & Tasers

Council reviewed the proposal for new police body cameras and Tasers. The body cameras, priced at \$7,649.60 per year for 10 units, and the Tasers, at \$10,407.96 per year for 10 units, operate together as an integrated system. It was noted that this equipment is long overdue, as body camera footage is increasingly necessary for documenting incidents and resolving disputes that arise in court. Recent situations involving unruly individuals highlighted the value body cameras would have provided. A motion was made to approve the purchase of the 10 body cameras and 10 Tasers.

Councilmember Maschari moved to approve the purchase of body cameras and tasers. Councilmember Savage seconded the motion.

Discussion: The fiscal officer noted that the expense will come from the General Fund and be allocated to the police budget for proper tracking. She will prepare the required appropriation adjustments for the next meeting. Questions were raised about the number of units, and it was clarified that the department currently has ten officers, and each device must remain assigned to a specific officer because both the cameras and Tasers are fitted, serialized, and linked to individual user credentials through Evidence.com. The equipment is part of a subscription program that secures and stores all footage externally, with body cameras replaced every two years and Tasers serviced or replaced as needed. The annual cost reflects the subscription and equipment package.

Jeffers Koscho Leshinski Maschari Savage Troike Motion carried.

RECORDS CLERK

Revised Village Calendar: Audit, Ordinance, Safety

Councilmember Savage moved to revise the 2026 Village Calendar for Audit, Ordinance & Safety Committee Meetings. Councilmember Koscho seconded the motion.

Discussion: Audit meetings to be held 1st Wednesday of the month at 4:30 p.m.

Ordinance meetings to be held 2nd Wednesday at 6:30 p.m.

Safety meetings to be held 3rd Wednesday at 6:30 p.m.

Jeffers Koscho Leshinski Maschari Savage Troike Motion carried.

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January Construction Report

B/Z	ADDRESS	DESCRIPTION	B/Z	ADDRESS	DESCRIPTION
B/Z	411 Annis	Addition	B	109 Maroy	Re-roof, siding
B/Z	115 Buckeye	Pole Barn	B	218 Charles	Re-roof

UTILITY ADMINISTRATOR

Street/Service

Trash Cans

A reminder was issued to residents that trash cans may be placed at the curb no earlier than noon the day before pickup and must be removed by noon the day after pickup, in accordance with village ordinance. Numerous early set-outs have been observed, particularly on Mondays and Tuesdays. Residents were asked to comply with the rules, as cans left out too long, especially on windy days—can blow into the street and create hazards. Residents were also reminded not to place bulk trash at the curb outside of designated pickup times.

Engineer RFQ

A meeting was held with K.E. McCartney & Associates to explore their potential service as the village's engineering firm. A draft Request for Qualifications was provided in the meeting packet, outlining required expertise in waterlines, stormwater, roads, and sewer systems. With no concerns raised, the RFQ will proceed.

DEPARTMENTS

FIRE

Billing

A motion is recommended for a resolution to be drafted for the SAFD to seek estimates for reimbursement billing.

Councilmember Koscho moved to have a resolution written approving the SAFD to seek estimates for reimbursement billing. Councilmember Savage seconded the motion.

Jeffers Koscho Leshinski Maschari Savage Troike Motion carried.

ORDINANCES

Ordinance 1852-26 (Emergency) An Ordinance to Approve Current Replacement Pages to the South Amherst Codifies Ordinances and Declaring an Emergency

Councilmember Koscho moved to approve Ordinance No. 1852-26 as an emergency. Councilmember Savage seconded the motion.

Jeffers Koscho Leshinski Maschari Savage Troike Motion carried.

Ordinance 1853-26 (Emergency) An Ordinance Fixing the Rate of Compensation for Part-time Members of South Amherst Village Fire Department Effective 1 February, 2026, and Declaring an Emergency

Councilmember Troike moved to approve Ordinance No. 1853-26 as an emergency. Councilmember Maschari seconded the motion.

Jeffers Koscho Leshinski Maschari Savage Troike Motion carried.

RESOLUTIONS

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Resolution No. 772-26 (Emergency) Supporting Local Townships in preserving Rural Character While Promoting Responsible Infrastructure Development

Councilmember Savage moved to approve Resolution 772-26 as an emergency. Councilmember Maschari seconded the motion.

Jeffers Koscho Leshinski Maschari Savage Troike Motion carried.

Resolution No. 773-26 (Emergency) Creation of a Special Fund for Donations Received by the South Amherst Fire Department for Needed Upgrades

Councilmember Koscho moved to approve Resolution No. 773-26 as an emergency. Councilmember Savage seconded the motion.

Jeffers Koscho Leshinski Maschari Savage Troike Motion carried.

Resolution No. 774-26 (Emergency) Stipend for Auxiliary Firefighters Attending Mandatory Training to obtain Firefighter I Certification

Councilmember Koscho moved to approve Resolution No. 774-26 as an emergency. Councilmember Jeffers seconded the motion.

Jeffers Koscho Leshinski Maschari Savage Troike Motion carried.

Resolution No. 775-26 (Emergency) SAFD Annual Scholarship Fund for Training Above & Beyond Firefighter I

Councilmember Savage moved to approve Resolution No. 775-26 as an emergency. Councilmember Leshinski seconded the motion.

Jeffers Koscho Leshinski Maschari Savage Troike Motion carried.

APPROPRIATIONS

Ordinance No. 334-26 2026 Permanent Appropriations

Councilmember Troike moved to approve Appropriation Ordinance No. 334-26. Councilmember Koscho seconded the motion.

Jeffers Koscho Leshinski Maschari Savage Troike Motion carried.

MISCELLANEOUS

Grant Update – Keep America Beautiful

The project (paint village hall roof) qualifies, since the program encourages volunteer involvement. After contacting the county, it was confirmed that the project is eligible because it involves Village Hall, a key village property. Volunteers can participate in basic support roles while contractors handle the actual work. This information was shared with council, and Councilmember Leshinski will take the lead as it falls under Buildings and Grounds. Council would need to authorize the project, and the county contact is available to help with the application if needed.

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County Community Development

Council discussed an email from County Community Development regarding potential county involvement in future sewer and water projects. Councilmember Maschari explained that a recent newspaper article raised questions about how much authority a village might grant the county through an “urban agreement” referenced by the county. Council agreed that more information is needed before considering any commitments. Councilmember Maschari will follow up with Mr. Greenspan for details and plans to report back at the next meeting. Council expressed interest in having him attend a meeting to answer questions before forming any committee or making decisions.

Guest Speaker(s)

Councilmember Savage suggested that Drew Siley, Vice President of Development for Liberty Development, attend a council meeting in March to answer resident questions and speak with the fire chief and safety personnel regarding the proposed New Russia Township development. Mr. Savage also suggested that Commissioner Jeff Riddell attend a future meeting to discuss county initiatives and issues relevant to village residents. Council agreed that procedures are needed for approving guest speakers and noted concerns about holding large-attendance meetings at the fire station due to equipment displacement and fire code limits. A formal process for scheduling guest speakers will need to be established.

Councilmember Maschari moved that guest speakers must be approved at council meetings prior to scheduling. Councilmember Jeffers seconded the motion.

Discussion: Councilmember Savage asked for clarification on what defined the discussion.

Councilmember Maschari stated that the request would go before council and then it would be scheduled a minimum of 2 weeks from the current meeting date.

Jeffers Koscho Leshinski Maschari Savage Troike Motion carried.

Councilmember Maschari moved to have the councilperson that makes the speaker requests is the person who coordinates the date and logistics of the meeting. Councilmember Koscho seconded the motion.

Jeffers Koscho Leshinski Maschari Savage Troike Motion carried.

VISITORS

Chad Arcaba –asked for an update on prior questions related to the county’s possible shift from a rural to urban designation and how that might affect the village. Council clarified that no documents have been received, and no decisions have been made. The law director noted he previously researched aspects of the issue, but no written opinion was produced due to potential litigation considerations. Council will gather more information, including through planned discussions with county representatives, and the topic can be discussed at a future meeting.

ADJOURNMENT 8:23 p.m.

Payment Listing

2/20/2026 to 3/5/2026

Payment Advice #	Post Date	Transaction Date	Type	Vendor / Payee	Amount	Status
126-2026	02/27/2026	02/11/2026	CH	Lowe's	\$89.95	O
128-2026	02/24/2026	02/11/2026	CH	RLCWA	\$1,477.70	O
129-2026	02/24/2026	02/11/2026	CH	RLCWA	\$11,588.15	O
140-2026	02/27/2026	02/23/2026	EP	Laurie J Beran	\$998.53	O
141-2026	02/27/2026	02/23/2026	EP	Dennis M Hevener	\$1,020.81	O
142-2026	02/27/2026	02/23/2026	EP	Wendy Kolmorgen	\$633.58	O
143-2026	02/27/2026	02/23/2026	EP	Brittany M Ramirez	\$746.40	O
144-2026	02/27/2026	02/23/2026	EP	Alexandra Tuggle	\$265.80	O
145-2026	02/27/2026	02/23/2026	EP	David A Valentine Jr	\$1,576.31	O
146-2026	02/27/2026	02/23/2026	EP	Jed Willis	\$257.77	O
149-2026	02/27/2026	02/23/2026	EP	Jason Barnard	\$191.69	O
150-2026	02/27/2026	02/23/2026	EP	Audrey Baumann	\$964.34	O
151-2026	02/27/2026	02/23/2026	EP	James Becker	\$105.51	O
152-2026	02/27/2026	02/23/2026	EP	Logan James Becker	\$80.57	O
153-2026	02/27/2026	02/23/2026	EP	Robert G Becker Jr	\$137.25	O
154-2026	02/27/2026	02/23/2026	EP	Thomas Campana	\$125.46	O
155-2026	02/27/2026	02/23/2026	EP	John R Crawford II	\$876.40	O
156-2026	02/27/2026	02/23/2026	EP	Alexander J Gerakis Jr	\$760.04	O
157-2026	02/27/2026	02/23/2026	EP	Aaron Grimm	\$1,021.21	O
158-2026	02/27/2026	02/23/2026	EP	Alexander Justice	\$368.07	O
159-2026	02/27/2026	02/23/2026	EP	Arthur D Mead II	\$226.52	O
160-2026	02/27/2026	02/23/2026	EP	Blaze R Olejko	\$623.45	O
161-2026	02/27/2026	02/23/2026	EP	Christian Ramos	\$25.07	O
162-2026	02/27/2026	02/23/2026	EP	Japheth Michael Simons Sr	\$24.19	O
164-2026	02/27/2026	02/23/2026	EP	Laurie J Beran	\$328.56	O
165-2026	02/27/2026	02/23/2026	EP	Michelle M Henke	\$1,868.02	O
166-2026	02/27/2026	02/23/2026	EP	Michele Jeffers	\$222.16	O
167-2026	02/27/2026	02/23/2026	EP	Scott Jones	\$1,100.78	O
168-2026	02/27/2026	02/23/2026	EP	Robert Koscho	\$316.39	O
169-2026	02/27/2026	02/23/2026	EP	Mark Leshinski	\$314.47	O
170-2026	02/27/2026	02/23/2026	EP	Jeanne Maschari	\$327.16	O
171-2026	02/27/2026	02/23/2026	EP	Matthew A Mishak	\$1,363.64	O
172-2026	02/27/2026	02/23/2026	EP	Anthony Savage	\$315.43	O
173-2026	02/27/2026	02/23/2026	EP	David T Troike	\$212.74	O
177-2026	02/27/2026	02/25/2026	EP	Kenneth Collins	\$362.18	O
178-2026	02/27/2026	02/25/2026	EP	Aaron Darnell	\$494.07	O
179-2026	02/27/2026	02/25/2026	EP	Michael M Frazier	\$2,326.20	O
180-2026	02/27/2026	02/25/2026	EP	Michael Harvan	\$1,974.61	O
181-2026	02/27/2026	02/25/2026	EP	Michael Randa	\$329.37	O
182-2026	02/27/2026	02/25/2026	EP	Jeffrey Saltis	\$1,247.06	O
184-2026	02/27/2026	02/25/2026	CH	Columbia Gas	\$1,698.32	O
185-2026	02/27/2026	02/25/2026	CH	Columbia Gas	\$572.41	O
186-2026	02/27/2026	02/25/2026	CH	Columbia Gas	\$745.56	O
187-2026	02/27/2026	02/27/2026	CH	South Amherst Mayor's Court	\$45.00	O
10892	02/20/2026	02/20/2026	AW	AHP of OH Premiums	\$637.64	O
10893	02/27/2026	02/23/2026	PR	Natalie Iafolla	\$97.42	O

Payment Listing

2/20/2026 to 3/5/2026

Payment Advice #	Post Date	Transaction Date	Type	Vendor / Payee	Amount	Status
10894	02/27/2026	02/23/2026	PR	Steven J Crawford	\$460.42	O
10895	02/27/2026	02/23/2026	PR	Kyle L Kudela	\$444.30	O
10896	02/25/2026	02/25/2026	AW	Diggers of Ohio LLC	\$17,240.00	O
10897	02/25/2026	02/25/2026	AW	NECO	\$12,949.28	O
10898	02/25/2026	02/25/2026	AW	Judco, Inc	\$625.00	O
10899	02/25/2026	02/25/2026	AW	Tuffman Equipment Supply	\$100.00	O
10900	02/25/2026	02/25/2026	AW	Avon Lake Regional Water	\$54.00	O
10901	02/25/2026	02/25/2026	AW	Scruples Cleaning Service	\$200.00	O
10902	02/25/2026	02/25/2026	AW	OBM	\$120.69	O
10903	02/25/2026	02/25/2026	AW	American Legal Publishing	\$5,890.00	O
10904	02/25/2026	02/25/2026	AW	Shuttler's Apparel Inc	\$1,876.50	O
10905	02/25/2026	02/25/2026	AW	Economy Drain Cleaning & Septic Services, Ir	\$798.00	O
10906	02/25/2026	02/25/2026	AW	Interstate Towing & Transport Specialists Inc	\$682.13	O
10907	02/25/2026	02/25/2026	AW	Ohio Municipal Clerk's Association	\$100.00	O
10908	03/02/2026	03/02/2026	AW	Lorain Soil & Water Conservation District	\$215.00	O
Total Payments:					\$82,839.28	
Total Conversion Vouchers:					\$0.00	
Total Less Conversion Vouchers:					\$82,839.28	

Type: AM - Accounting Manual Warrant, AW - Accounting Warrant, IM - Investment Manual Warrant, IW - Investment Warrant, PM - Payroll Manual Warrant, PR - Payroll Warrant, RW - Reduction of Receipt Warrant, SW - Skipped Warrant, WH - Withholding Warrant, WM - Withholding Manual, WS - Special Warrant, CH - Electronic Payment Advice, IL - Investment Loss, EP - Payroll EFT Voucher, CV - Payroll Conversion Voucher, SV - Payroll Special Voucher, EW - Withholding Voucher, POS ADJ - Positive Adjustment, NEG ADJ - Negative Adjustment, POS REAL - Positive Reallocation, NEG REAL - Negative Reallocation

Status: O - Outstanding, C - Cleared, V - Voided, B - Batch

* Asterisked amounts are not included in report totals. These transactions occurred outside the reported date range but are listed for reference.

Fund Summary
March 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	\$1,160,307.40	\$0.00	\$116,889.76	\$215.00	\$174,324.00	\$1,780,092.40	\$151,283.62	\$1,028,808.78
2011	Street Construction, Maint. and Repair	\$104,726.38	\$0.00	\$21,304.49	\$0.00	\$26,334.20	\$104,726.38	\$16,511.05	\$86,215.33
2021	State Highway	\$61,336.86	\$0.00	\$1,828.24	\$0.00	\$0.00	\$61,336.86	\$4,850.00	\$56,486.86
2031	Cemetery-Operating Funds	\$76,819.24	\$0.00	\$7,356.00	\$0.00	\$7,087.95	\$76,819.24	\$4,748.85	\$72,070.39
2032	Cemetery-Perpetual Funds	\$59,396.55	\$0.00	\$3,024.00	\$0.00	\$0.00	\$59,396.55	\$0.00	\$59,396.55
2041	Recreation	\$3,089.36	\$0.00	\$0.00	\$0.00	\$0.00	\$3,089.36	\$0.00	\$3,089.36
2091	Law Enforcement Trust	\$14,936.26	\$0.00	\$4,556.50	\$0.00	\$0.00	\$14,936.26	\$0.00	\$14,936.26
2092	Indigent Alcohol Fund	\$175.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175.00	\$0.00	\$175.00
2152	American Rescue Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2291	Underground Storage Tank	\$13,337.65	\$0.00	\$0.00	\$0.00	\$0.00	\$13,337.65	\$0.00	\$13,337.65
2901	Fire Levy	\$95,171.54	\$0.00	\$0.00	\$0.00	\$0.00	\$95,171.54	\$0.00	\$95,171.54
2902	Law Enforcement Technology	\$7,262.32	\$0.00	\$0.00	\$0.00	\$0.00	\$7,262.32	\$0.00	\$7,262.32
2903	Computer Fund Mayor's Court	\$3,793.99	\$0.00	\$273.00	\$0.00	\$123.75	\$3,793.99	\$506.25	\$3,287.74
2904	Computer Fund CLERK Mayor's Court	\$24,042.37	\$0.00	\$910.00	\$0.00	\$61.28	\$24,042.37	\$0.00	\$24,042.37
2905	Fire Donation Special Revenue Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4901	Capital Projects	\$32,594.36	\$0.00	\$50,000.00	\$0.00	\$24,294.86	\$32,594.36	\$0.00	\$32,594.36
4903	Park Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4907	FEMA Other Capital Projects	\$0.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.76	\$0.00	\$0.00
4951	Cemetery Endowment Permanent	\$5,867.24	\$0.00	\$0.00	\$0.00	\$0.00	\$5,867.24	\$0.00	\$5,867.24
5101	Water Operating	\$493,858.92	\$0.00	\$85,756.55	\$0.00	\$55,051.06	\$493,858.92	\$64,006.53	\$439,852.39
5102	Water Improvement	\$234,720.91	\$0.00	\$25,896.31	\$0.00	\$49,664.43	\$234,720.91	\$0.00	\$234,720.91
5781	Water Security Deposits	\$20,850.00	\$0.00	\$400.00	\$0.00	\$100.00	\$20,850.00	\$1,900.00	\$18,950.00
5901	Storm Water Management	\$99,190.94	\$0.00	\$600.00	\$0.00	\$1,976.07	\$99,190.94	\$2,200.40	\$96,990.54
9101	Unclaimed Monies	\$6,799.60	\$0.00	\$0.00	\$0.00	\$0.00	\$6,799.60	\$0.00	\$6,799.60
9901	Prepaid Opening & Closing, Cemetery	\$28,031.50	\$0.00	\$0.00	\$0.00	\$0.00	\$28,031.50	\$0.00	\$28,031.50
9902	Mayor's Court	\$0.00	\$0.00	\$8,545.00	\$0.00	\$17,625.00	\$0.00	\$0.00	\$0.00
Report Total:		\$2,566,111.15	\$0.00	\$328,335.87	\$215.00	\$396,542.61	\$2,565,896.15	\$238,006.70	\$2,327,889.45

Last reconciled to bank: 01/31/2026 - Total other adjusting factors: \$35.00

Report reflects selected information.

SOUTH AMHERST VILLAGE, LORAIN COUNTY
Revenue Summary
 March 2026

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	Final Budget	Month To Date Revenue	Year To Date Revenue	Budget Variance Favorable (Unfavorable)	YTD % Received
1000 General					
Property and Other Local Taxes	\$515,856.66	\$0.00	\$55,923.00	(\$459,933.66)	10.841%
State Shared Taxes and Permits	\$77,000.00	\$0.00	\$17,734.40	(\$59,265.60)	23.032%
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Charges for Services	\$79,827.52	\$0.00	\$21,761.20	(\$58,066.32)	27.260%
Fines, Licenses and Permits	\$106,100.00	\$0.00	\$16,632.28	(\$89,467.72)	15.676%
Earnings on Investments	\$50,000.00	\$0.00	\$4,320.22	(\$45,679.78)	8.640%
Miscellaneous	\$5,200.00	\$0.00	\$518.68	(\$4,681.32)	9.975%
Other Financing Sources					
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	
Total 1000 General	\$833,984.18	\$0.00	\$116,889.78	(\$717,094.40)	
2011 Street Construction, Maint. and Repair					
Property and Other Local Taxes	\$11,000.00	\$0.00	\$2,213.48	(\$8,786.52)	20.123%
State Shared Taxes and Permits	\$99,000.00	\$0.00	\$18,910.68	(\$80,089.32)	19.102%
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Earnings on Investments	\$3,500.00	\$0.00	\$180.33	(\$3,319.67)	5.152%
Miscellaneous	\$800.00	\$0.00	\$0.00	(\$800.00)	0.000%
Other Financing Sources					
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	
Total 2011 Street Construction, Maint. and Repair	\$114,300.00	\$0.00	\$21,304.49	(\$92,995.51)	
2021 State Highway					
Property and Other Local Taxes	\$940.00	\$0.00	\$179.47	(\$760.53)	19.093%
State Shared Taxes and Permits	\$7,800.00	\$0.00	\$1,533.30	(\$6,266.70)	19.658%
Earnings on Investments	\$1,000.00	\$0.00	\$115.47	(\$884.53)	11.547%

Report reflects selected information.

SOUTH AMHERST VILLAGE, LORAIN COUNTY
Revenue Summary
 March 2026

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	Final Budget	Month To Date Revenue	Year To Date Revenue	Budget Variance Favorable (Unfavorable)	YTD % Received
Total 2021 State Highway	\$9,740.00	\$0.00	\$1,828.24	(\$7,911.76)	
2031 Cemetery-Operating Funds					
Property and Other Local Taxes	\$9,000.00	\$0.00	\$0.00	(\$9,000.00)	0.000%
State Shared Taxes and Permits	\$1,400.00	\$0.00	\$0.00	(\$1,400.00)	0.000%
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Charges for Services	\$34,000.00	\$0.00	\$7,356.00	(\$26,644.00)	21.635%
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	
Total 2031 Cemetery-Operating Funds	\$44,400.00	\$0.00	\$7,356.00	(\$37,044.00)	
2032 Cemetery-Perpetual Funds					
Charges for Services	\$13,000.00	\$0.00	\$3,024.00	(\$9,976.00)	23.262%
Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	
Total 2032 Cemetery-Perpetual Funds	\$13,000.00	\$0.00	\$3,024.00	(\$9,976.00)	
2041 Recreation					
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total 2041 Recreation	\$0.00	\$0.00	\$0.00	\$0.00	
2091 Law Enforcement Trust					
Intergovernmental	\$0.00	\$0.00	\$4,556.50	\$4,556.50	0.000%
Total 2091 Law Enforcement Trust	\$0.00	\$0.00	\$4,556.50	\$4,556.50	
2092 Indigent Alcohol Fund					
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00	0.000%

Report reflects selected information.

SOUTH AMHERST VILLAGE, LORAIN COUNTY
Revenue Summary
 March 2026

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	Final Budget	Month To Date Revenue	Year To Date Revenue	Budget Variance Favorable (Unfavorable)	YTD % Received
Total 2092 Indigent Alcohol Fund	\$0.00	\$0.00	\$0.00	\$0.00	
2152 American Rescue Plan					
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total 2152 American Rescue Plan	\$0.00	\$0.00	\$0.00	\$0.00	
2291 Underground Storage Tank					
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total 2291 Underground Storage Tank	\$0.00	\$0.00	\$0.00	\$0.00	
2901 Fire Levy					
Property and Other Local Taxes	\$46,000.00	\$0.00	\$0.00	(\$46,000.00)	0.000%
Total 2901 Fire Levy	\$46,000.00	\$0.00	\$0.00	(\$46,000.00)	
2903 Computer Fund Mayor's Court					
Fines, Licenses and Permits	\$1,900.00	\$0.00	\$273.00	(\$1,627.00)	14.368%
Total 2903 Computer Fund Mayor's Court	\$1,900.00	\$0.00	\$273.00	(\$1,627.00)	
2904 Computer Fund CLERK Mayor's Court					
Fines, Licenses and Permits	\$6,000.00	\$0.00	\$910.00	(\$5,090.00)	15.167%
Total 2904 Computer Fund CLERK Mayor's Court	\$6,000.00	\$0.00	\$910.00	(\$5,090.00)	
2905 Fire Donation Special Revenue Fund					
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total 2905 Fire Donation Special Revenue Fund	\$0.00	\$0.00	\$0.00	\$0.00	
4901 Capital Projects					
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Other Financing Sources					
Transfers - In	\$50,000.00	\$0.00	\$50,000.00	\$0.00	100.000%
Total Other Financing Sources	\$50,000.00	\$0.00	\$50,000.00	\$0.00	
Total 4901 Capital Projects	\$50,000.00	\$0.00	\$50,000.00	\$0.00	

Report reflects selected information.

SOUTH AMHERST VILLAGE, LORAIN COUNTY
Revenue Summary
 March 2026

3/4/2026 4:48:46 PM
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	Final Budget	Month To Date Revenue	Year To Date Revenue	Budget Variance Favorable (Unfavorable)	YTD % Received
4903 Park Capital Projects					
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
Other Financing Sources					
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
Total Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	
Total 4903 Park Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	
4907 FEMA Other Capital Projects					
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
Other Financing Sources					
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
Total Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	
Total 4907 FEMA Other Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	
4951 Cemetary Endowment Permanent					
Earnings on Investments	\$100.00	\$0.00	\$0.00	(\$100.00)	0.0000%
Total 4951 Cemetary Endowment Permanent	\$100.00	\$0.00	\$0.00	(\$100.00)	
5101 Water Operating					
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
Charges for Services	\$460,250.00	\$0.00	\$85,462.88	(\$374,787.12)	18.569%
Miscellaneous	\$0.00	\$0.00	\$293.67	\$293.67	0.0000%
Other Financing Sources					
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
Total Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	
Total 5101 Water Operating	\$460,250.00	\$0.00	\$85,756.55	(\$374,493.45)	
5102 Water Improvement					
Charges for Services	\$162,000.00	\$0.00	\$26,896.31	(\$135,103.69)	16.603%

Report reflects selected information.

Revenue Summary

March 2026

	Final Budget	Month To Date Revenue	Year To Date Revenue	Budget Variance Favorable (Unfavorable)	YTD % Received
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
Other Financing Sources					
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
Total Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	
Total 5102 Water Improvement	\$162,000.00	\$0.00	\$26,896.31	(\$135,103.69)	
5781 Water Security Deposits					
Charges for Services	\$0.00	\$0.00	\$400.00	\$400.00	0.0000%
Total 5781 Water Security Deposits	\$0.00	\$0.00	\$400.00	\$400.00	
5901 Storm Water Management					
Special Assessments	\$36,000.00	\$0.00	\$0.00	(\$36,000.00)	0.0000%
Charges for Services	\$1,000.00	\$0.00	\$600.00	(\$400.00)	60.0000%
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
Other Financing Sources					
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
Total Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	
Total 5901 Storm Water Management	\$37,000.00	\$0.00	\$600.00	(\$36,400.00)	
9101 Unclaimed Monies					
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
Total 9101 Unclaimed Monies	\$0.00	\$0.00	\$0.00	\$0.00	
9901 Prepaid Opening & Closing, Cemetery					
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
Total 9901 Prepaid Opening & Closing, Cemetery	\$0.00	\$0.00	\$0.00	\$0.00	
9902 Mayor's Court					
Miscellaneous	\$0.00	\$0.00	\$8,545.00	\$0.00	0.0000%
Total 9902 Mayor's Court	\$0.00	\$0.00	\$8,545.00	\$0.00	

Report reflects selected information.

Revenue Summary

March 2026

	Final Budget	Month To Date Revenue	Year To Date Revenue	Budget Variance Favorable (Unfavorable)	YTD % Received
Report Total:	\$1,778,674.18	\$0.00	\$328,339.87	(\$1,458,879.31)	

Appropriation Summary

March 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
1000 - General								
Security of Persons and Property								
Police Enforcement								
Personal Services	\$3,604.92	\$153,554.00	\$157,108.82	\$0.00	\$19,798.89	\$2,064.13	\$135,378.00	12.568%
Employee Fringe Benefits	\$188.45	\$29,085.00	\$29,283.45	\$0.00	\$3,705.82	\$1,000.00	\$24,577.83	12.654%
Contractual Services	\$337.91	\$19,650.00	\$20,187.91	\$0.00	\$1,220.98	\$3,286.60	\$15,579.94	6.048%
Supplies and Materials	\$407.79	\$7,700.00	\$8,107.79	\$0.00	\$634.83	\$1,300.00	\$6,172.96	7.830%
Capital Outlay	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$1,400.00	\$0.00	\$2,600.00	35.000%
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Police Enforcement	\$4,548.97	\$214,229.00	\$218,777.97	\$0.00	\$26,718.12	\$7,651.12	\$184,408.73	
Fire Fighting, Prevention and Inspection								
Personal Services	\$1,816.20	\$70,000.00	\$71,816.20	\$0.00	\$14,843.69	\$833.01	\$56,039.50	20.868%
Employee Fringe Benefits	\$0.00	\$34,815.00	\$34,815.00	\$0.00	\$9,324.75	\$0.00	\$25,490.25	26.784%
Contractual Services	\$940.42	\$57,400.00	\$58,340.42	\$0.00	\$6,005.20	\$10,763.11	\$41,572.11	10.293%
Supplies and Materials	\$0.00	\$42,000.00	\$42,000.00	\$0.00	\$4,788.05	\$4,698.02	\$32,512.83	11.403%
Capital Outlay	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$17,272.00	\$12,728.00	0.000%
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Fire Fighting, Prevention and Inspection	\$2,756.62	\$234,215.00	\$236,971.62	\$0.00	\$35,062.69	\$33,666.14	\$188,342.79	
Street Lighting								
Contractual Services	\$1,632.15	\$28,000.00	\$29,632.15	\$0.00	\$3,250.81	\$18,741.34	\$7,600.00	11.106%
Total Street Lighting	\$1,632.15	\$28,000.00	\$29,632.15	\$0.00	\$3,250.81	\$18,741.34	\$7,600.00	
Total Security of Persons and Property	\$8,937.74	\$476,444.00	\$485,381.74	\$0.00	\$66,071.62	\$59,958.60	\$380,351.52	
Leisure Time Activities								
Provide and Maintain Parks								
Personal Services	\$46.15	\$6,200.00	\$6,246.15	\$0.00	\$85.57	\$12.98	\$6,148.00	1.370%
Employee Fringe Benefits	\$0.00	\$958.00	\$958.00	\$0.00	\$21.28	\$0.00	\$936.72	2.221%
Contractual Services	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$7,000.00	0.000%
Supplies and Materials	\$0.00	\$4,800.00	\$4,800.00	\$0.00	\$0.00	\$37.58	\$4,762.42	0.000%
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Other	\$0.00	\$500.00	\$500.00	\$0.00	\$444.13	\$0.00	\$55.87	88.826%
Total Provide and Maintain Parks	\$46.15	\$19,504.00	\$19,504.15	\$0.00	\$550.98	\$50.76	\$18,903.01	
Other Leisure Time Activities								
Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Supplies and Materials	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.000%

Report reflects selected information.

SOUTH AMHERST VILLAGE, LORAIN COUNTY
Appropriation Summary
March 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
Total Other Leisure Time Activities	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	
Total Leisure Time Activities	\$48.15	\$20,458.00	\$20,504.15	\$0.00	\$550.98	\$50.16	\$19,803.01	
Community Environment								
Community Planning and Zoning								
Personal Services	\$38.42	\$4,038.42	\$4,038.42	\$0.00	\$162.12	\$6.30	\$3,870.00	4.014%
Employee Fringe Benefits	\$0.00	\$620.00	\$620.00	\$0.00	\$34.80	\$0.00	\$585.10	5.629%
Contractual Services	\$0.00	\$1,300.00	\$1,300.00	\$0.00	\$0.00	\$0.00	\$1,300.00	0.000%
Total Community Planning and Zoning	\$38.42	\$5,958.42	\$5,958.42	\$0.00	\$197.02	\$6.30	\$5,755.10	
Other Community Environment								
Personal Services	\$0.00	\$1,700.00	\$1,700.00	\$0.00	\$0.00	\$0.00	\$1,700.00	0.000%
Employee Fringe Benefits	\$0.00	\$276.00	\$276.00	\$0.00	\$0.00	\$0.00	\$276.00	0.000%
Contractual Services	\$123.00	\$18,000.00	\$18,123.00	\$0.00	\$1,485.56	\$5,633.34	\$11,010.00	8.195%
Total Other Community Environment	\$123.00	\$19,976.00	\$20,105.00	\$0.00	\$1,485.56	\$5,633.34	\$12,986.00	
Total Community Environment	\$167.42	\$25,896.00	\$26,063.42	\$0.00	\$1,682.68	\$5,639.64	\$16,741.10	
General Government								
Mayor and Administrative Offices								
Personal Services	\$700.62	\$47,200.00	\$47,900.62	\$0.00	\$6,876.53	\$468.03	\$40,556.26	14.356%
Employee Fringe Benefits	\$0.00	\$18,780.00	\$18,780.00	\$0.00	\$3,897.11	\$58.00	\$14,824.89	20.751%
Contractual Services	\$262.25	\$111,800.00	\$112,062.25	\$0.00	\$13,808.94	\$4,458.58	\$93,783.73	12.323%
Supplies and Materials	\$17.08	\$5,100.00	\$5,117.08	\$215.00	\$266.72	\$272.26	\$4,578.10	5.212%
Other	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$1,941.78	\$0.00	\$59.22	\$7,089%
Total Mayor and Administrative Offices	\$980.15	\$194,880.00	\$195,860.15	\$215.00	\$26,792.08	\$5,266.87	\$153,601.20	
Mayor's Court								
Personal Services	\$238.90	\$16,400.00	\$16,638.90	\$0.00	\$2,571.29	\$181.95	\$13,685.66	15.453%
Employee Fringe Benefits	\$0.00	\$3,140.00	\$3,140.00	\$0.00	\$368.76	\$0.00	\$2,771.24	11.744%
Contractual Services	\$0.00	\$1,800.00	\$1,800.00	\$0.00	\$135.16	\$156.64	\$1,308.00	8.448%
Supplies and Materials	\$0.00	\$1,350.00	\$1,350.00	\$0.00	\$0.00	\$0.00	\$1,350.00	0.000%
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Mayor's Court	\$238.90	\$22,490.00	\$22,728.90	\$0.00	\$3,075.21	\$338.79	\$19,314.90	
Clerk - Treasurer								
Personal Services	\$1,845.97	\$90,250.00	\$91,895.97	\$0.00	\$14,546.73	\$1,542.24	\$75,807.00	15.830%
Employee Fringe Benefits	\$750.00	\$28,840.12	\$27,590.12	\$0.00	\$3,268.16	\$2,040.02	\$22,281.94	11.845%
Contractual Services	\$0.00	\$7,890.00	\$7,890.00	\$0.00	\$156.00	\$5,334.00	\$2,381.00	1.967%

Report reflects selected information.

Appropriation Summary

March 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
Supplies and Materials	\$0.00	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.000%
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Clerk - Treasurer	\$2,395.97	\$125,370.12	\$127,766.09	\$0.00	\$17,969.89	\$9,915.26	\$100,879.94	
Auditor of State Fees	\$210.00	\$210.00	\$420.00	\$0.00	\$210.00	\$0.00	\$210.00	50.000%
Contractual Services	\$210.00	\$210.00	\$420.00	\$0.00	\$210.00	\$0.00	\$210.00	
Total Auditor of State Fees Solicitor								
Personal Services	\$325.07	\$22,558.81	\$22,883.88	\$0.00	\$3,787.15	\$264.36	\$18,632.37	16.695%
Employee Fringe Benefits	\$0.00	\$4,085.00	\$4,085.00	\$0.00	\$507.24	\$0.00	\$3,577.76	12.417%
Contractual Services	\$1,206.00	\$14,000.00	\$15,206.00	\$0.00	\$488.09	\$1,206.00	\$13,513.91	3.197%
Supplies and Materials	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.000%
Other	\$0.00	\$2,800.00	\$2,800.00	\$0.00	\$0.00	\$0.00	\$2,800.00	0.000%
Total Solicitor	\$1,531.07	\$44,243.81	\$45,774.88	\$0.00	\$4,790.48	\$1,470.36	\$39,524.04	
Income Tax Administration	\$0.00	\$18,800.00	\$18,800.00	\$0.00	\$1,695.06	\$4,304.94	\$12,800.00	9.016%
Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Supplies and Materials	\$0.00	\$18,800.00	\$18,800.00	\$0.00	\$1,695.06	\$4,304.94	\$12,800.00	
Total Income Tax Administration	\$0.00	\$18,800.00	\$18,800.00	\$0.00	\$1,695.06	\$4,304.94	\$12,800.00	
Tax Refunds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Tax Refunds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Other General Government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
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	0.000%
Total General Government	\$5,355.09	\$395,963.93	\$401,350.02	\$215.00	\$54,522.72	\$20,297.22	\$326,530.08	
Capital Outlay								
Capital Outlay	\$8,076.00	\$167,000.00	\$175,076.00	\$0.00	\$2,496.00	\$65,338.00	\$107,242.00	1.426%
Capital Outlay	\$6,076.00	\$167,000.00	\$175,076.00	\$0.00	\$2,496.00	\$65,338.00	\$107,242.00	
Total Capital Outlay	\$6,076.00	\$167,000.00	\$175,076.00	\$0.00	\$2,496.00	\$65,338.00	\$107,242.00	
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%

Report reflects selected information.

SOUTH AMHERST VILLAGE, LORAIN COUNTY
Appropriation Summary
 March 2026

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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
Total Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Financing Uses								
Transfers - Out	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	100.000%
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Financing Uses	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	
Total 1000 - General	\$22,983.40	\$1,135,791.93	\$1,158,775.33	\$215.00	\$174,324.00	\$151,283.62	\$632,767.71	
2011 - Street Construction, Maint. and Repair								
Transportation								
Street Maintenance and Repair								
Personal Services	\$832.19	\$76,000.00	\$76,832.19	\$0.00	\$16,051.54	\$1,490.40	\$66,290.25	20.892%
Employee Fringe Benefits	\$0.00	\$23,460.12	\$23,460.12	\$0.00	\$3,328.42	\$2,583.40	\$17,548.30	14.189%
Contractual Services	\$113.40	\$22,600.00	\$22,713.40	\$0.00	\$2,074.13	\$2,184.92	\$18,454.35	9.132%
Supplies and Materials	\$207.54	\$30,800.00	\$30,907.64	\$0.00	\$2,524.21	\$12,252.33	\$16,031.10	8.193%
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Other	\$0.00	\$200.00	\$200.00	\$0.00	\$148.04	\$0.00	\$51.96	74.020%
Total Street Maintenance and Repair	\$1,153.23	\$152,860.12	\$154,013.35	\$0.00	\$24,126.34	\$18,511.05	\$111,375.96	
Total Transportation	\$1,153.23	\$152,860.12	\$154,013.35	\$0.00	\$24,126.34	\$18,511.05	\$111,375.96	
Capital Outlay								
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service								
Debt Service	\$0.00	\$13,247.16	\$13,247.16	\$0.00	\$2,207.86	\$0.00	\$11,039.30	16.667%
Total Debt Service	\$0.00	\$13,247.16	\$13,247.16	\$0.00	\$2,207.86	\$0.00	\$11,039.30	
Total Debt Service	\$0.00	\$13,247.16	\$13,247.16	\$0.00	\$2,207.86	\$0.00	\$11,039.30	
Total 2011 - Street Construction, Maint. and Repair	\$1,153.23	\$166,107.28	\$167,260.51	\$0.00	\$26,334.20	\$18,511.05	\$122,415.25	

Report reflects selected information.

Appropriation Summary

March 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
2021 - State Highway								
Transportation								
Street Maintenance and Repair								
Contractual Services	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$4,850.00	\$5,150.00	0.000%
Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Street Maintenance and Repair	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$4,850.00	\$5,150.00	
Total Transportation	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$4,850.00	\$5,150.00	
Total 2021 - State Highway	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$4,850.00	\$5,150.00	
2031 - Cemeterly-Operating Funds								
Public Health Services								
Cemeterly								
Personal Services	\$78.00	\$19,078.00	\$19,078.00	\$0.00	\$1,650.24	\$61.47	\$17,366.29	8.650%
Employee Fringe Benefits	\$0.00	\$3,390.00	\$3,390.00	\$0.00	\$238.55	\$0.00	\$3,151.45	7.037%
Contractual Services	\$782.25	\$60,000.00	\$60,782.25	\$0.00	\$4,336.34	\$4,593.17	\$51,832.74	7.137%
Supplies and Materials	\$0.00	\$3,300.00	\$3,300.00	\$0.00	\$369.34	\$84.21	\$2,835.45	11.192%
Other	\$0.00	\$500.00	\$500.00	\$0.00	\$493.48	\$0.00	\$6.52	98.696%
Total Cemeterly	\$840.25	\$86,190.00	\$87,030.25	\$0.00	\$7,087.95	\$4,746.85	\$75,193.45	
Total Public Health Services	\$840.25	\$86,190.00	\$87,030.25	\$0.00	\$7,087.95	\$4,746.85	\$75,193.45	
Capital Outlay								
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 2031 - Cemeterly-Operating Funds	\$840.25	\$86,190.00	\$87,030.25	\$0.00	\$7,087.95	\$4,746.85	\$75,193.45	
2032 - Cemeterly-Perpetual Funds								
Public Health Services								
Cemeterly								
Contractual Services	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.000%
Total Cemeterly	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	
Total Public Health Services	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	

Report reflects selected information.

SOUTH AMHERST VILLAGE, LORAIN COUNTY
Appropriation Summary
March 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
Total 2032 - Cemetery-Perpetual Funds	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	
2041 - Recreation								
Leisure Time Activities								
Recreation								
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%
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%
Other	\$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	
Total Leisure Time Activities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 2041 - Recreation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2091 - Law Enforcement Trust								
Security of Persons and Property								
Police Enforcement								
Contractual Services	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.000%
Total Police Enforcement	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	
Total Security of Persons and Property	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	
Total 2091 - Law Enforcement Trust	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	
2152 - American Rescue Plan								
Capital Outlay								
Capital Outlay								
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 2152 - American Rescue Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2901 - Fire Levy								
Capital Outlay								

Appropriation Summary

March 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
Capital Outlay								
Contractual Services	\$0.00	\$900.00	\$900.00	\$0.00	\$0.00	\$0.00	\$900.00	0.000%
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Capital Outlay	\$0.00	\$900.00	\$900.00	\$0.00	\$0.00	\$0.00	\$900.00	
Total Capital Outlay	\$0.00	\$900.00	\$900.00	\$0.00	\$0.00	\$0.00	\$900.00	
Debt Service								
Debt Service	\$0.00	\$35,936.90	\$35,936.90	\$0.00	\$0.00	\$0.00	\$35,936.90	0.000%
Total Debt Service	\$0.00	\$35,936.90	\$35,936.90	\$0.00	\$0.00	\$0.00	\$35,936.90	
Total Debt Service	\$0.00	\$35,936.90	\$35,936.90	\$0.00	\$0.00	\$0.00	\$35,936.90	
Total 2901 - Fire Levy	\$0.00	\$36,836.90	\$36,836.90	\$0.00	\$0.00	\$0.00	\$36,836.90	
2902 - Law Enforcement Technology								
Security of Persons and Property								
Police Enforcement								
Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Capital Outlay	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.000%
Total Police Enforcement	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	
Total Security of Persons and Property	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	
Total 2902 - Law Enforcement Technology	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	
2903 - Computer Fund Mayor's Court								
General Government								
Mayor's Court								
Contractual Services	\$0.00	\$2,100.00	\$2,100.00	\$0.00	\$123.75	\$506.25	\$1,470.00	5.993%
Total Mayor's Court	\$0.00	\$2,100.00	\$2,100.00	\$0.00	\$123.75	\$506.25	\$1,470.00	
Total General Government	\$0.00	\$2,100.00	\$2,100.00	\$0.00	\$123.75	\$506.25	\$1,470.00	
Total 2903 - Computer Fund Mayor's Court	\$0.00	\$2,100.00	\$2,100.00	\$0.00	\$123.75	\$506.25	\$1,470.00	
2904 - Computer Fund CLERK Mayor's Court								
General Government								
Mayor's Court								

Report reflects selected information.

Appropriation Summary

March 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
Contractual Services	\$0.00	\$1,800.00	\$1,800.00	\$0.00	\$61.29	\$0.00	\$1,738.71	3.409%
Supplies and Materials	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.000%
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Mayor's Court	\$0.00	\$3,300.00	\$3,300.00	\$0.00	\$61.29	\$0.00	\$3,238.71	
Total General Government	\$0.00	\$3,300.00	\$3,300.00	\$0.00	\$61.29	\$0.00	\$3,238.71	
Total 2894 - Computer Fund CLERK Mayor's Court	\$0.00	\$3,300.00	\$3,300.00	\$0.00	\$61.29	\$0.00	\$3,238.71	
2895 - Fire Donation Special Revenue Fund								
Security of Persons and Property								
Fire Fighting, Prevention and Inspection								
Supplies and Materials	\$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 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	
Total 2995 - Fire Donation Special Revenue Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4921 - Capital Projects								
Transportation								
Street Construction and Reconstruction								
Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Street Construction and Reconstruction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Street Maintenance and Repair								
Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Street Maintenance and Repair	\$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	
Capital Outlay								
Capital Outlay								
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 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service								

Report reflects selected information.

SOUTH AMHERST VILLAGE, LORAIN COUNTY
Appropriation Summary
March 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
Debt Service								
Debt Service	\$0.00	\$48,589.72	\$48,589.72	\$0.00	\$24,294.86	\$0.00	\$24,294.86	50.000%
Total Debt Service	\$0.00	\$48,589.72	\$48,589.72	\$0.00	\$24,294.86	\$0.00	\$24,294.86	
Total Debt Service	\$0.00	\$48,589.72	\$48,589.72	\$0.00	\$24,294.86	\$0.00	\$24,294.86	
Total 4901 - Capital Projects	\$0.00	\$48,589.72	\$48,589.72	\$0.00	\$24,294.86	\$0.00	\$24,294.86	
4903 - Park Capital Projects								
Capital Outlay								
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Advances - 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 4903 - Park Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4907 - FEMA Other Capital Projects								
Capital Outlay								
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 4907 - FEMA Other Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5101 - Water Operating								
Basic Utility Services								
Administration - Water								
Personal Services	\$1,054.21	\$90,000.00	\$91,054.21	\$0.00	\$9,547.92	\$949.01	\$80,507.29	10.492%
Employee Fringe Benefits	\$750.00	\$25,945.12	\$26,695.12	\$0.00	\$3,218.19	\$1,622.87	\$24,854.06	12.058%
Total Administration - Water	\$1,754.21	\$115,945.12	\$117,699.33	\$0.00	\$12,766.11	\$2,471.88	\$102,461.34	
Supply / Purchase - Water								

Report reflects selected information.

Appropriation Summary

March 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
Contractual Services	\$11,118.00	\$210,000.00	\$221,118.00	\$0.00	\$24,183.85	\$31,934.15	\$165,000.00	10.937%
Total Supply / Purchase - Water	\$11,118.00	\$210,000.00	\$221,118.00	\$0.00	\$24,183.85	\$31,934.15	\$165,000.00	
Other Water								
Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Contractual Services	\$956.78	\$89,000.00	\$89,956.78	\$0.00	\$17,350.24	\$16,113.64	\$63,442.90	17.542%
Supplies and Materials	\$242.77	\$10,000.00	\$10,242.77	\$0.00	\$750.86	\$1,486.86	\$8,005.05	7.331%
Other	\$0.00	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0.000%
Total Other Water	\$1,148.55	\$108,600.00	\$109,748.55	\$0.00	\$18,101.10	\$19,600.50	\$72,047.95	
Total Basic Utility Services	\$14,021.76	\$434,545.12	\$448,566.88	\$0.00	\$55,051.06	\$54,096.53	\$339,509.29	
Capital Outlay								
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 5101 - Water Operating	\$14,021.76	\$434,545.12	\$448,566.88	\$0.00	\$55,051.06	\$54,096.53	\$339,509.29	
5102 - Water Improvement								
Basic Utility Services								
Other Water								
Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Basic Utility Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Capital Outlay	\$0.00	\$60,000.00	\$60,000.00	\$0.00	\$18,314.60	\$0.00	\$41,685.40	30.524%
Total Capital Outlay	\$0.00	\$60,000.00	\$60,000.00	\$0.00	\$18,314.60	\$0.00	\$41,685.40	
Total Capital Outlay	\$0.00	\$60,000.00	\$60,000.00	\$0.00	\$18,314.60	\$0.00	\$41,685.40	
Debt Service	\$0.00	\$62,722.76	\$62,722.76	\$0.00	\$31,349.83	\$0.00	\$31,372.93	49.982%
Total Debt Service	\$0.00	\$62,722.76	\$62,722.76	\$0.00	\$31,349.83	\$0.00	\$31,372.93	

Report reflects selected information.

Appropriation Summary

March 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
Total Debt Service	\$0.00	\$62,722.76	\$62,722.76	\$0.00	\$31,349.83	\$0.00	\$31,372.83	
Total 5102 - Water Improvement	\$0.00	\$122,722.76	\$122,722.76	\$0.00	\$49,664.43	\$0.00	\$73,058.33	
5761 - Water Security Deposits								
Basic Utility Services								
Other Water	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$100.00	\$1,900.00	\$3,000.00	2.000%
Other	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$100.00	\$1,900.00	\$3,000.00	
Total Other Water	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$100.00	\$1,900.00	\$3,000.00	
Total Basic Utility Services	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$100.00	\$1,900.00	\$3,000.00	
Total 5781 - Water Security Deposits	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$100.00	\$1,900.00	\$3,000.00	
5901 - Storm Water Management								
Basic Utility Services								
Administration - Storm Sewers and Drains								
Personal Services	\$47.04	\$8,000.00	\$8,047.04	\$0.00	\$474.64	\$100.40	\$7,472.00	5.898%
Employee Fringe Benefits	\$0.00	\$1,250.00	\$1,250.00	\$0.00	\$23.82	\$0.00	\$1,226.18	1.905%
Contractual Services	\$0.00	\$28,400.00	\$28,400.00	\$0.00	\$1,477.61	\$2,100.00	\$24,822.39	5.203%
Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Administration - Storm Sewers and Drains	\$47.04	\$37,650.00	\$37,697.04	\$0.00	\$1,976.07	\$2,200.40	\$33,520.57	
Total Basic Utility Services	\$47.04	\$37,650.00	\$37,697.04	\$0.00	\$1,976.07	\$2,200.40	\$33,520.57	
Total 5901 - Storm Water Management	\$47.04	\$37,650.00	\$37,697.04	\$0.00	\$1,976.07	\$2,200.40	\$33,520.57	
9101 - Unclaimed Monies								
Fiduciary Distributions								
Distributions of Unclaimed Monies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Distributions of Unclaimed Monies	\$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	
Total 9101 - Unclaimed Monies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
9901 - Prepaid Opening & Closing, Cemetery								

Appropriation Summary

March 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
Fiduciary Distributions								
Distributions to Other Funds (Primary Govt)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Distributions to Other Funds (Primary Govt)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Other Distributions								
Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
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	
Total 9901 - Prepaid Opening & Closing, Cemetery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
9902 - Mayor's Court								
Fiduciary Distributions								
Distributions to Other Governments	\$0.00	\$0.00	\$0.00	\$0.00	\$3,549.00	\$0.00	\$0.00	0.000%
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$3,549.00	\$0.00	\$0.00	
Total Distributions to Other Governments	\$0.00	\$0.00	\$0.00	\$0.00	\$3,549.00	\$0.00	\$0.00	0.000%
Distributions to Other Funds (Primary Govt)								
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$14,076.00	\$0.00	\$0.00	0.000%
Total Distributions to Other Funds (Primary Govt)	\$0.00	\$0.00	\$0.00	\$0.00	\$14,076.00	\$0.00	\$0.00	
Total Fiduciary Distributions	\$0.00	\$0.00	\$0.00	\$0.00	\$17,625.00	\$0.00	\$0.00	
Total 9902 - Mayor's Court	\$0.00	\$0.00	\$0.00	\$0.00	\$17,625.00	\$0.00	\$0.00	
Report Totals:	\$39,645.68	\$2,094,833.71	\$2,133,479.39	\$215.00	\$366,642.61	\$238,006.70	\$1,556,455.08	

Report reflects selected information.

2021	GROSS RECEIPTS	OHIO REPARATIONS	CITY OF OBERLIN	TOTAL NET RECEIPTS TO SOUTH AMHERST	COMPUTER FUND CLERK FUND 2904	COMPUTER FUND COURT FUND 2093	GENERAL FUND 1000
SEPTEMBER	\$2,110.00	\$487.50	\$19.50	\$1,603.00	\$130.00	\$39.00	\$1,434.00
OCTOBER	\$3,470.00	\$830.00	\$30.00	\$2,610.00	\$220.00	\$66.00	\$2,324.00
NOVEMBER	\$3,934.00	\$929.00	\$36.00	\$2,969.00	\$250.00	\$75.00	\$2,555.00
DECEMBER	\$4,790.00	\$975.00	\$39.00	\$3,776.00	\$260.00	\$78.00	\$3,438.00
TOTAL	\$14,304.00	\$3,221.50	\$124.50	\$10,958.00	\$860.00	\$258.00	\$9,751.00
2022							
JANUARY	\$3,715.00	\$862.50	\$34.50	\$2,818.00	\$230.00	\$69.00	\$2,519.00
FEBRUARY	\$3,500.00	\$787.50	\$31.50	\$2,681.00	\$210.00	\$63.00	\$2,408.00
MARCH	\$10,875.00	\$2,289.00	\$90.00	\$8,496.00	\$610.00	\$183.00	\$7,703.00
APRIL	\$7,190.00	\$1,567.50	\$61.50	\$5,561.00	\$410.00	\$121.00	\$5,030.00
MAY	\$4,385.00	\$1,000.00	\$42.00	\$3,343.00	\$276.00	\$83.00	\$2,984.00
JUNE	\$4,820.00	\$1,106.50	\$43.50	\$3,670.00	\$300.00	\$90.00	\$3,280.00
JULY	\$4,715.00	\$1,117.50	\$43.50	\$3,554.00	\$290.00	\$87.00	\$3,177.00
AUGUST	\$4,185.00	\$1,037.50	\$40.50	\$3,107.00	\$270.00	\$81.00	\$2,756.00
SEPTEMBER	\$5,375.00	\$1,312.50	\$49.50	\$4,013.00	\$325.00	\$99.00	\$3,589.00
OCTOBER	\$8,830.00	\$2,194.00	\$87.00	\$6,549.00	\$599.00	\$178.00	\$5,772.00
NOVEMBER	\$10,085.00	\$2,340.00	\$93.00	\$7,652.00	\$640.00	\$194.00	\$6,818.00
DECEMBER	\$6,335.00	\$1,462.50	\$55.50	\$4,817.00	\$370.00	\$111.00	\$4,336.00
TOTAL	\$74,010.00	\$17,077.00	\$672.00	\$56,261.00	\$4,530.00	\$1,359.00	\$50,372.00
2023							
JANUARY	\$8,550.00	\$2,033.00	\$81.00	\$6,436.00	\$560.00	\$164.00	\$5,712.00
FEBRUARY	\$7,480.00	\$1,800.00	\$72.00	\$5,608.00	\$490.00	\$149.00	\$4,969.00
MARCH	\$18,362.00	\$4,289.00	\$171.00	\$13,902.00	\$1,142.00	\$346.00	\$12,414.00
APRIL	\$9,722.00	\$2,156.50	\$85.50	\$7,480.00	\$598.00	\$180.00	\$6,702.00
MAY	\$19,641.00	\$4,784.00	\$189.00	\$14,668.00	\$1,300.00	\$386.00	\$12,982.00
JUNE	\$11,420.00	\$2,497.50	\$97.50	\$8,825.00	\$710.00	\$213.00	\$7,902.00
JULY	\$10,590.00	\$2,495.00	\$99.00	\$7,996.00	\$680.00	\$208.00	\$7,108.00
AUGUST	\$13,075.00	\$2,957.50	\$115.50	\$10,002.00	\$820.00	\$240.00	\$8,942.00
SEPTEMBER	\$5,515.00	\$1,237.50	\$49.50	\$4,228.00	\$360.00	\$112.00	\$3,756.00
OCTOBER	\$10,685.00	\$2,652.50	\$103.50	\$7,929.00	\$739.00	\$215.00	\$6,975.00
NOVEMBER	\$13,785.00	\$3,210.00	\$126.00	\$10,449.00	\$880.00	\$271.00	\$9,298.00
DECEMBER	\$5,535.00	\$1,222.50	\$49.50	\$4,263.00	\$351.00	\$105.00	\$3,807.00
TOTAL	\$134,360.00	\$31,335.00	\$1,239.00	\$101,786.00	\$8,630.00	\$2,589.00	\$90,567.00

MAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
JUNE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
JULY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AUGUST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SEPTEMBER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OCTOBER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NOVEMBER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DECEMBER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$8,545.00	\$1,650.00	\$66.00	\$6,829.00	\$440.00	\$132.00	\$6,257.00		

Village of South Amherst
Lorain County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 1 – Reporting Entity

The Village of South Amherst, Lorain County, Ohio (the Village), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected six-member Council directs the Village. The Village provides general governmental services, water utilities, park operations and police services. The Village contracts with New Russia Township, Brownhelm Township and Henrietta Township to provide fire protection services. The Village appropriates general fund money to support a volunteer fire department.

Public Entity Risk Pool

The Village participates in the Public Entities Pool of Ohio (PEP), a public entity risk pool. Note 7 to the financial statements provides additional information for this entity.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all proprietary fund types, and a combined statement of additions, deductions and changes in fund balances (regulatory cash basis) for the fiduciary fund type, which are all organized on a fund type basis.

Fund Accounting

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

Cemetery Operating Fund The cemetery operating fund accounts for and reports the receipt of property taxes, charges for services and intergovernmental monies restricted for the purpose of maintaining the Village cemetery.

Street Construction Maintenance Repair Fund The street construction maintenance and repair fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance and repair of streets within the Village.

Village of South Amherst
Lorain County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 2 – Summary of Significant Accounting Policies (continued)

Capital Project Funds These funds account for and report financial resources that are restricted committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village had the following significant Capital Project Fund:

Capital Projects Fund The capital projects fund accounts for and reports interfund transfers intended for the purpose of making payments on the Village's loans.

Permanent Fund These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the Village's programs (for the benefit of the Village or its citizenry). The Village had the following significant Permanent Fund:

Cemetery Endowment Fund The cemetery endowment fund accounts for and reports interest earned on the nonexpendable corpus from a trust agreement restricted for the general maintenance and upkeep of the Village cemetery.

Enterprise Funds These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Funds:

Water Operating Fund The water operating fund accounts for and reports the provision of water treatment and distribution to the residents and commercial users located within the Village.

Water Improvement Fund The water improvement fund accounts for and reports the receipt of charges for services restricted for the retirement of debt issued to finance public utilities improvements.

Fiduciary Funds Fiduciary funds include custodial funds. Custodial funds are used to report fiduciary activity that is not required to be reported in a trust fund. The Village's custodial fund accounts for mayor's court activity and the prepaid opening and closing fees of the Village cemetery.

For regulatory purposes, certain own source revenues are permitted to flow through clearing funds presented as custodial funds. The amounts distributed to the other funds of the entity are identified on the combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types. Also, for regulatory purposes, certain deposits and clearing funds are permitted to be presented as custodial funds.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Village recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary disbursements when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Village of South Amherst
Lorain County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 2 – Summary of Significant Accounting Policies (continued)

Budgetary Process

The Ohio Revised Code requires that each fund (except certain custodial funds) be budgeted annually.

Appropriations Budgetary disbursements (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2025 budgetary activity appears in Note 3.

Deposits and Investments

The Village's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Capital Assets

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

Village employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

SBITAs

The Village has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to financial systems. Subscription disbursements are recognized when they are paid.

Leases

The Village is the lessee in various leases (as defined by GASB 87) related to vehicles and other equipment under noncancelable leases. Lease revenue/disbursements are recognized when they are received/paid.

Village of South Amherst
Lorain County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 2 – Summary of Significant Accounting Policies (continued)

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental fund resources. The classifications are as follows:

Nonspendable The Village classifies assets as nonspendable when legally or contractually required to maintain the amounts intact. For regulatory purposes nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Village and the nonexpendable portion of the corpus in permanent funds.

Restricted Fund balance is restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Council can commit amounts via formal action (ordinance or resolution). The Village must adhere to these commitments unless Council amends the ordinance or resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 12.

Note 3 – Budgetary Activity

Budgetary activity for the year ended December 31, 2025 follows:

Village of South Amherst
Lorain County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 3 – Budgetary Activity (continued)

2025 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 706,240	\$ 959,318	\$253,078
Special Revenue	269,029	316,853	47,824
Capital Projects	50,100	50,000	(100)
Enterprise	630,950	811,603	180,653
Permanent	-	254	254

2025 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$ 1,060,407	\$ 901,527	\$158,880
Special Revenue	561,673	473,269	88,404
Capital Projects	53,490	53,490	-
Enterprise	764,242	641,651	122,591
Permanent	-	-	-

Note 4 – Deposits

To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Village's deposit and investment accounts are as follows:

	2025
Demand deposits	\$ 2,017,295
Certificates of deposit	576,206
Cash on hand	700
Total deposits	\$ 2,594,201

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2025, the Village is holding \$10,378 in unremitted employee payroll withholdings.

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation, collateralized by securities specifically pledged by the financial institution to the Village, or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Village of South Amherst
Lorain County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 5 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Village.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

Local Income Taxes

The Village levies a municipal income tax of 1% on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village. Residents receive a 0.10% credit on the 1%.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

Note 6 – Interfund Balances

Transfers represent the allocation of unrestricted receipts collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

The General Fund transfers to the Capital Projects and Street Construction Maintenance Repair Funds were made to subsidize operations.

Note 7 – Risk Management

Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The Village pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Risk Pool Membership

The Village is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the Village's policy. The Pool covers the following risks:

Village of South Amherst
Lorain County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 7 – Risk Management (continued)

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31 (latest information available):

	<u>2024</u>
Cash and investments	\$48,150,572
Actuarial liabilities	22,652,556

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some Village employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14% of participants' gross salaries. The Village has paid all contributions required through December 31, 2025.

Social Security

Some Village employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2% of their gross salaries. The Village contributed an amount equal to 6.2% of participants' gross salaries. The Village has paid all contributions required through December 31, 2025.

Note 9 – Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2025, the portion of OPERS employer contributions allocated to health care was 0% for members in the traditional pension plan and 2% for members in the legacy combined plan. For 2025, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4%; however, a portion of the health care rate was funded with reserves.

Village of South Amherst
Lorain County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 10 – Debt

Debt outstanding at December 31, 2025 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
OWDA Loan #4578	\$ 15,840	4.59%
OWDA Loan #6433	59,163	2.84%
OWDA Loan #8202	96,780	2.83%
OWDA Loan #9078	190,716	0.50%
OPWC Loan #CT29N	14,564	0.00%
OPWC Loan #CI24Q	27,521	0.00%
OPWC Loan #CI19R	30,481	0.00%
OPWC Loan #CI02S	27,847	0.00%
OPWC Loan #CI14V	64,190	0.00%
OPWC Loan #CI48T	15,201	0.00%
OPWC Loan #CI20W	85,350	0.00%
OPWC Loan #CT45M	8,175	0.00%
OPWC Loan #CT60Q	34,481	0.00%
OPWC Loan #CI45U	54,561	0.00%
OPWC Loan #CI08N	9,249	0.00%
OPWC Loan #CI16X	146,600	0.00%
Fire Engine Financed Purchase	327,452	3.39%
Dump Truck - Street Financed Purchase	22,873	6.25%
Total	<u>\$1,231,044</u>	

Ohio Water Development Authority (OWDA) loan #4578 relates to the 2006 North Lake Street Water Main Replacement Project. The loan matures on July 1, 2026, and will be repaid out of the Water Fund.

OWDA Loan #6433 relates to the Water Tower Rehabilitation Project. The loan matures on July 1, 2028, and will be repaid out of the Water Fund.

OWDA Loan #8202 relates to the Leonard Street Water Line Replacement Project. The loan shall not exceed \$191,193 and the amount shown outstanding in the table above includes \$505 of capitalized interest. The loan matures on January 1, 2034, and will be repaid out of the Water Fund.

OWDA Loan #9078 relates to the Annis Rd Water Line Replacement Project. The loan holds a 20-year term with an interest rate of 0.5%. The amount financed is \$243,376. The loan matures on January 1, 2041, and will be repaid out of the Water Fund.

Ohio Public Works Commission (OPWC) Loan #CI02S relates to the Quarry Road Reconstruction Phase 2. This loan matures on January 1, 2036, and will be repaid out of the Capital Projects Fund.

OPWC Loan #CI08N relates to the North Lake Street Reconstruction Phase 3. This loan matures January 1, 2032, and will be repaid out of the Capital Projects Fund.

Village of South Amherst
Lorain County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 10 – Debt (continued)

OPWC Loan #CI19R relates to the Quarry Road Reconstruction Phase 1. This loan matures January 1, 2036, and will be repaid out of the Capital Projects Fund.

OPWC Loan #CI24Q relates to the Buckeye Street Reconstruction Phase 1. This loan matures July 1, 2035, and will be repaid out of the Capital Projects Fund.

OPWC Loan #CT29N relates to the North Lake Street Reconstruction Phase 4. This loan matures January 1, 2032, and will be repaid out of the Capital Projects Fund.

OPWC Loan #CT45M relates to the North Lake Street Reconstruction Phase 2. This loan matures July 1, 2030, and will be repaid out of the Capital Projects Fund.

OPWC Loan #CI60Q relates to the Buckeye Street Reconstruction Phase II. The loan matures July 1, 2035, and will be repaid out of the Capital Projects Fund.

OPWC Loan #CI48T relates to the Russia Road Resurfacing Phase I. The loan matures January 1, 2027, and will be paid out of the Capital Projects Fund.

OPWC Loan #CI45U relates to the Russia Road Resurfacing Phase II. The loan matures January 1, 2035, and will be paid out of the Capital Projects Fund.

OPWC Loan #CI14V relates to the Leonard Street/Quarry Road Rehabilitation. The loan matures July 1, 2039, and will be paid out of the Capital Projects Fund.

OPWC Loan #CI20W relates to the Annis Road Rehabilitation. The loan matures July 1, 2040, and will be paid out of the Capital Projects Fund.

OPWC Loan #CI16X relates to the Annis Road Rehabilitation. The loan matures July 1, 2041, and will be paid out of the Capital Projects Fund.

Financed Purchases

In 2021, the Village entered into a financed purchase agreement with Leasing 2 Inc., for a new fire engine in the amount of \$417,024. The financed purchase carries a 3.39% interest rate and is payable for fifteen (15) years. The final payment is due on August 15, 2036. This financed purchase will be repaid out of the Fire Levy Fund.

In 2022, the Village entered into a financed purchase agreement with Buckeye Community Bank, for a new Dump Truck in the amount of \$56,635. The Lease carries a 6.25% interest rate and is payable for five (5) years. The final payment is due on October 14, 2027. This financed purchase will be repaid out of the Street Fund.

Amortization

Amortization of the above debt, including interest, is scheduled as follows:

Village of South Amherst
Lorain County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 10 – Debt (continued)

Year Ending December 31:	OPWC Loans	OWDA Loans	Fire Engine Financed Purchase	Dump Truck Financed Purchase
2026	\$ 48,590	\$ 62,723	\$ 35,937	\$ 13,247
2027	48,590	46,405	35,937	11,039
2028	40,989	46,405	35,937	-
2029	40,989	25,693	35,937	-
2030	40,989	25,693	35,937	-
2031-2035	188,052	109,128	179,685	-
2036-2040	100,858	64,013	35,937	-
2041-2045	9,163	6,401	-	-
Total	<u>\$518,220</u>	<u>\$386,461</u>	<u>\$ 395,307</u>	<u>\$ 24,286</u>

Note 11 – Contingent Liabilities

The Village is a defendant in lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the Village's financial condition.

Amounts grantor agencies pay to the Village are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refund would be immaterial.

Note 12 – Fund Balances

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Total
Nonspendable:			
Unclaimed Monies	\$ 6,800	\$ -	\$ 6,800
Outstanding Encumbrances	22,583	1,994	24,577
Total	<u>\$ 29,383</u>	<u>\$ 1,994</u>	<u>\$ 31,377</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of capital projects funds is restricted, committed or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed and assigned amounts in the special revenue, capital projects and permanent funds include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Village of South Amherst
Lorain County
Notes to the Financial Statements
For the Year Ended December 31, 2025

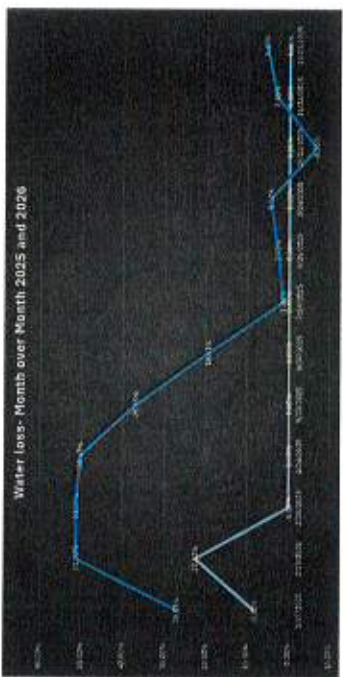
Note 13 – Restatement of Fund Balance

The Village increased their beginning fund cash position at January 1, 2025 in the general and other custodial funds due to a voided check and audit adjustment. The Village decreased their beginning fund cash position in the special revenue fund due to an audit adjustment. The effect of the adjustment on beginning fund cash balance is reflected in the chart below:

	12/31/2024			1/1/2025
	As Previously Reported	Voided Check	Audit Adjustment	As Restated
Governmental Funds				
General Fund	\$ 1,163,690	\$ 263	\$ -	\$1,163,953
Special Revenue Fund	613,769	-	(900)	612,869
Total Governmental Funds	<u>\$ 1,777,459</u>	<u>\$ 263</u>	<u>(900)</u>	<u>\$1,776,822</u>
Fiduciary Funds				
Other Custodial	\$ 35,462	\$ 900	\$ -	\$ 36,362

Month	Water Usage	Flow Meter Read Data	24 Meter Reads and Flow are NOT READ	66 Billed	24 Total Water Usage	Good Extra Bill Factor (Monthly-Quarter)	Water loss between the meter and the	Action	Water Loss %
January	1/23/2025	1/23/2024	30,000	200,000	230,000	20,000	22,000	2,000	0.87%
February	2/16/2025	2/16/2024	20,000	214,250	234,250	7,475	7,250	225	0.1%
March									
April									
May									
June									
July									
August									
September									
October									
November									
December									
Total			70,000	424,250	494,250	40,000	40,000	0	0%

Month	Water Usage	Flow Meter Read Data	24 Meter Reads and Flow are NOT READ	66 Billed	24 Total Water Usage	Good Extra Bill Factor (Monthly-Quarter)	Water loss between the meter and the	Action	Water Loss %
January	1/23/2025	1/23/2024	30,000	200,000	230,000	20,000	22,000	2,000	0.87%
February	2/16/2025	2/16/2024	20,000	214,250	234,250	7,475	7,250	225	0.1%
March									
April									
May									
June									
July									
August									
September									
October									
November									
December									
Total			70,000	424,250	494,250	40,000	40,000	0	0%



2025
2026

RESOLUTION NO. 776-26

SAFD Authorization to Seek Estimates From Billing Vendors

Lorain County, Ohio

Be It Resolved, *by the Council of the Village of South Amherst*

WHEREAS, this date, March 9, 2026 Council moved to adopt the following Resolution and declaring an emergency:

WHEREAS, obtaining estimates and proposals from qualified billing vendors will assist the Fire Department in identifying options that best meet the operational and financial needs of the community;

WHEREAS, no contract, agreement, or financial commitment shall be entered into without the review and approval of the Council of the Village of South Amherst; and

WHEREAS, that upon completion of the estimate-gathering process, the Fire Chief shall present the findings and vendor recommendations to Council for further consideration and potential action.

NOW, THEREFORE, BE IT RESOLVED that Council hereby authorizes the Fire Chief/ Fire Department Administration to solicit estimates, quotes, or proposals from reputable and qualified billing service vendors for EMS and/or fire billing operations;

BE IT FURTHER RESOLVED: that it is hereby found and determined that all formal actions of the Village of South Amherst concerning and relating to the adoption of this Resolution were adopted in an open meeting of the Village of South Amherst Council, and that all deliberations of the Village of South Amherst Council and any of its committees that resulted in such formal action, were in a meeting open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

That this Resolution is declared an emergency measure necessary for the immediate effectiveness of this Resolution. Wherefore, this Resolution shall be in full force and effect from and immediately after its passage and approval.

Adopted the day of March 2026

Scott Jones, Mayor

ATTEST: _____
Michelle Henke, Fiscal Officer

RESOLUTION NO. 776-26

SAFD Authorization to Seek Estimates From Billing Vendors

Lorain County, Ohio

I, Michelle Henke, the Fiscal Officer of the Village of South Amherst, certifies that the forgoing Ordinance No. 776-26 is taken and copied from the record of proceedings of the Village Council of the Village of South Amherst, Lorain County, Ohio and that it has been compared by me with the ordinance on the record and is a true and accurate copy. Further, I certify that the adoption of such ordinance occurred in an open meeting held in compliance with O.R.C. 121.22.

Fiscal Officer

APPROVED AS TO FORM:

Matthew A. Mishak, Law Director

Res. 776-26 SA; SAFD Vendor Billing Estimates.

RESOLUTION NO. 777-26

*Northeast Ohio Public Energy Council (NOPEC)
Energized Community Grant (NEC) Program 2026 Acceptance*

Lorain County, Ohio

Be It Resolved, *by the Council of the Village of South Amherst*

WHEREAS, this date, March 9, 2026 Council moved to adopt the following Resolution and declaring an emergency:

WHEREAS, the Village of South Amherst authorizes the Mayor all actions necessary to accept Northeast Ohio Public Energy Council (NOPEC) 2026 Energized Community Grant.

WHEREAS, the Village of South Amherst is a member of NOPEC and is eligible for one or more NOPEC Energized Community Grant(s) for 2026 as provided for in the NEC Grant Program Policies (Exhibit A) and

NOW THEREFORE, it is hereby RESOLVED by the Council that:

the Village of South Amherst wishes to enter into a Grant Agreement with NOPEC, Inc. in substantially the form (Exhibit B) presented to this Council to receive one or more NEC Grant (s); and

BE IT FURTHER RESOLVED: that it is hereby found and determined that all formal actions of the Village of South Amherst concerning and relating to the adoption of this Resolution were adopted in an open meeting of the Village of South Amherst Council, and that all deliberations of the Village of South Amherst Council and any of its committees that resulted in such formal action, were in a meeting open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

That this Resolution is declared an emergency measure necessary for the immediate effectiveness of this Resolution. Wherefore, this Resolution shall be in full force and effect from and immediately after its passage and approval.

Adopted the day of March 2026

Scott Jones, Mayor

ATTEST: _____
Michelle Henke, Fiscal Officer

RESOLUTION NO. 777-26

*Northeast Ohio Public Energy Council (NOPEC)
Energized Community Grant (NEC) Program 2026 Acceptance*

Lorain County, Ohio

I, Michelle Henke, the Fiscal Officer of the Village of South Amherst, certifies that the forgoing Ordinance No. 777-26 is taken and copied from the record of proceedings of the Village Council of the Village of South Amherst, Lorain County, Ohio and that it has been compared by me with the ordinance on the record and is a true and accurate copy. Further, I certify that the adoption of such ordinance occurred in and open meeting held in compliance with O.R.C. 121.22

Fiscal Officer

APPROVED AS TO FORM:

Matthew A. Mishak, Law Director
Res. 777-26 SA 2026 NOPEC Energized Grant

NOPEC 2026 ENERGIZED COMMUNITY

GRANT AGREEMENT

This Grant Agreement (the "Agreement") is made and entered into by and between NOPEC, Inc. ("Grantor"), and Village of South Amherst, Lorain County, Ohio ("Grantee"; "Grantor" and "Grantee," the "Parties") regarding a grant by Grantor to Grantee to be used primarily for energy efficiency or energy infrastructure updates in accordance with NOPEC Energized 2026 Community Grant criteria, guidelines and requirements ("NOPEC Policy").

NOW, THEREFORE, in consideration of the foregoing and the mutual promises and covenants hereinafter set forth, the Parties hereby agree as follows:

1. **Grant of Funds.** Grantor hereby grants a NOPEC Energized 2026 Community Grant ("NEC Grant") to Grantee in the amount calculated by Grantor based on the number of natural gas and/or electric accounts served by Grantor in Grantee in accordance with NOPEC Policy in the amount determined by Grantor ("Funds"), for the purposes set forth in Grantee's Grant Disbursement Request, as amended, and incorporated by reference into this Agreement.
2. **Use of Funds.** Grantee shall use the Funds granted by Grantor for qualified use as outlined in the program policies. Funds shall be paid in accordance with NOPEC Policy. NEC Grant disbursements shall be accompanied by a completed Disbursement Request Form with the expenditures supported by contracts, invoices, vouchers, and other data as appropriate as supporting documents. All completed disbursement request form for qualified use in accordance with the program policies must be submitted by November 30, 2028. If Grantee does not request disbursements by Grantor on or before such date, Grantee shall forfeit any unused Funds for the NOPEC 2026 Grant year.
3. **Accounting of Funds.** Grantee shall keep all Funds and make all disbursements and expenditures consistent with the manner in which all public funds are kept by Grantee in accordance with applicable law.
4. **Term.** The Parties agree that this Agreement shall begin on January 1, 2026, and shall expire on December 31, 2026, and shall be automatically renewed annually unless Grantor discontinues the NEC Grant program for any subsequent year or Grantee is no longer a NOPEC member in good standing, as defined herein, or Grantor requires a new Grant Agreement from Grantee.
5. **Renewable Energy Credits.** Grantee shall be entitled to claim Renewable Energy Credits, carbon credits, or NOx allowances and/or allowances arising under other trading programs that may be established in the future for the work completed using grant funding. Grantor reserves the right to claim/apply for such allowances if Grantee does not claim such allowances or this Agreement terminates. Grantee must notify Grantor if Grantee does not wish to trade or sell any such credits or assets.
6. **Records, Access and Maintenance.** Grantee shall establish and maintain all records associated with the Funds in accordance with the Ohio Public Records Act and shall promptly make available to Grantor all of its records with respect to matters covered by this Agreement, and for Grantor to audit, examine and make copies from such records. Grantee agrees

to share and release all of its utility and other data with NOPEC, Inc. and Northeast Ohio Public Energy Council and its consultant(s) in order to measure, verify and otherwise track savings from energy efficiency and for such other related uses as Grantor shall require.

7. **Property and Equipment Purchases.** All items purchased by Grantee from the Funds granted herein are and shall remain the property of Grantee.

8. **Inability to Perform.** In the event that Grantee does not or cannot complete or perform its obligations under this Agreement, Grantee shall immediately notify Grantor in writing. Grantor, with the approval of the Committee formed to award NEC Grants (the "Committee"), and Grantee shall jointly identify amendments or suitable uses that meet NOPEC Policy.

9. **Dispute Resolution.** In the event Grantee desires clarification or explanation of, or disagrees with, any matter concerning the Agreement, or the interpretation or application of any and all federal or state statutes, rules, regulations, laws or ordinances, the matter must be submitted in writing to Grantor, which shall convene the Committee to review and decide the matter. All decisions of the Committee shall be final and binding upon Grantee, and non-appealable.

10. **Termination.**

(a) If Grantor determines that Grantee has failed to perform any requirements of this Agreement, or if Grantee is in default under any provision of this Agreement, or upon just cause, as shall be determined by the Committee, Grantor, upon approval by the Committee, may terminate the Agreement at any time after providing Grantee with written notice and a period of at least thirty (30) days to cure any and all defaults under this Agreement. During such thirty-day cure period, Grantee shall incur only those obligations or expenditures which are necessary to enable Grantee to continue to achieve compliance with the terms of this Agreement.

(b) This Agreement shall automatically terminate if Grantee is not a NOPEC member in good standing. A NOPEC member in good standing means a Northeast Ohio Public Energy Council ("NOPEC" or "Northeast Ohio Public Energy Council") member whose residents are receiving service from Northeast Ohio Public Energy Council's natural gas or electric aggregation program, and which has not provided written notice to withdraw from such Northeast Ohio Public Energy Council's natural gas or electric aggregation program.

11. **Effects of Termination.**

(a) Within sixty (60) days after termination of this Agreement, Grantee shall surrender all reports, data, documents, and other materials assembled and prepared pursuant to this Agreement which shall become the property of Grantor.

(b) The Committee also may withhold any payment of the Funds or require Grantee to return all or any part of the Funds awarded if Grantee is found to have violated the provisions of this Agreement. Notwithstanding any other provision in this Agreement, if Grantee either withdraws from membership in the Northeast Ohio Public Energy Council or from its electric or natural gas aggregation program(s) or is otherwise not a member in good standing of the Northeast Ohio Public Energy Council, Grantee shall no longer be eligible for any NEC Grants. The provisions of this paragraph are in addition to the termination provisions of this Agreement and to any payments required under the Northeast Ohio Public Energy Council Bylaws and the

Northeast Ohio Public Energy Council of Governments Agreement with its member communities in connection with any such withdrawal.

12. **Liability.** Grantee shall maintain, or cause any vendors or subcontractors to maintain, all required liability and property insurance to cover actionable legal claims for liability or loss which are the result of injury to or death of any person, damage to property caused by the negligent acts or omissions, or negligent conduct of the Grantee. To the extent permitted by law, in connection with activities conducted in connection with this Agreement, Grantee agrees to defend Grantor and pay any judgments and costs arising out of such negligent acts or omissions, and nothing in this Agreement shall impute or transfer any liability of any nature whatsoever from Grantee to NOPEC, Inc. or the Northeast Ohio Public Energy Council.

13. **Compliance with Laws.** Grantee agrees to comply with all applicable federal, state, and local laws in the performance of the funding. Grantee is solely responsible for payments of all unemployment compensation, insurance premiums, workers' compensation premiums, all income tax deductions, social security deductions, and any and all other taxes or payroll deductions required for all employees engaged by Grantee on the performance of the work authorized by this Agreement.

14. **Miscellaneous.**

(a) **Governing Law.** The laws of the State of Ohio shall govern this Agreement. All actions regarding this Agreement shall be venued in a court of competent subject matter jurisdiction in Cuyahoga County, Ohio.

(b) **Entire Agreement.** This Agreement and any documents referred to herein constitute the complete understanding of the Parties and merge and supersede any and all other discussions, agreements and understandings, either oral or written, between the Parties with respect to the subject matter hereof.

(c) **Severability.** Whenever possible, each provision of this Agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision of this Agreement is held to be prohibited by or invalid under applicable law, such provision shall be ineffective only to the extent of such prohibition or invalidity, without invalidating the remainder of such provisions of this Agreement.

(d) **Notices.** All notices, consents, demands, requests and other communications which may, or are required to be, given hereunder shall be in writing and delivered to the addresses set forth hereunder or to such other address as the other party hereto may designate from time to time:

In case of Grantor, to:
Charles W. Keiper, II
President
NOPEC, Inc.
31360 Solon Road
Suite 33
Solon, OH 44139

In case of Grantee, to:

(This individual will be the designated grant representative working in the grant website)

Title: **Records Clerk / Administrative Assistant**

Name: **Laurie Beran**

103 W Main St. South Amherst, Ohio 44001

(e) Amendments or Modifications. Either party may at any time during the term of this Agreement request amendments or modifications. Requests for amendment or modification of this Agreement shall be in writing and shall specify the requested changes and justification therefor. The Parties shall review the request for modification in terms of the funding uses and NOPEC Policy. Should the Parties consent to modification of the Agreement, then an amendment shall be drawn, approved, and executed in the same manner as the original Agreement.

(f) Headings. Section headings contained in this Agreement are inserted for convenience only and shall not be deemed to be a part of this Agreement.

(g) Assignment. Neither this Agreement nor any rights, duties or obligations described herein, shall be assigned or subcontracted by Grantee without the prior express written consent of Grantor.

(h) Authority. The undersigned represents and warrants to the other that each has all the necessary legal power and authority to enter into this Agreement.

(i) Determinations by Grantor Final. All determinations as to eligibility of any uses of an award of any NEC Grant, and the amount and payment schedule of a NEC Grant, will be made by Grantor and its Committee, which shall be final, conclusive and binding upon Grantee.

(j) Designation of Grantee Representative. Grantee hereby designates its [Fiscal Officer or other position] to take all actions with respect to the NEC Grant and this Agreement as may be required and Grantor shall be entitled to rely on the authority of such designated representative of Grantee in connection with this Agreement.

(k) Marketing Consent. Grantee hereby authorizes NOPEC, Inc. and Northeast Ohio Public Energy Council to use information about Grantee's grant(s) and work funded in any marketing they may conduct, and agrees to cooperate with Grantor in connection with such marketing.

[Signature Page to Follow.]

IN WITNESS WHEREOF, the Parties hereto have executed this Grant Agreement on the last date set forth below.

GRANTEE:

Village of South Amherst _____, Ohio

Individual Authorized by Grantee's
Legislation to accept- see Section I:

By: _____

Title: Mayor _____

Date: March 9, 2026 _____

GRANTOR:

NOPEC, INC.

By: _____

Title: _____

Date: _____

[Signature page to NOPEC 2026 Energized Community Grant Agreement.]

PERMANENT APPROPRIATION ORDINANCE # 335

AN ORDINANCE TO APPROPRIATE MONEY FOR THE RESPECTIVE FUNDS FOR THE CURRENT EXPENSES FOR THE PERIOD OF, JANUARY 1, 2026 TO DECEMBER 31, 2026, INCLUSIVE.

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF SOUTH AMHERST, COUNTY OF LORAIN, STATE OF OHIO three-fourths of all members elected thereto, concurring that the hereafter amount of money be appropriated for the following funds, for a period of one year beginning January 1, 2026, and ending December 31, 2026.

Fund	Name	Type	Proposed Appropriation
Section 1: General Fund		Salary Total	\$153,594.00
		Fringe Benefit Total	\$27,285.00
		Other Total	\$51,550.00
	Police Total		\$232,429.00
		Salary Total	\$70,000.00
		Fringe Benefit Total	\$34,815.00
		Other Total	\$129,400.00
	Fire Total		\$234,215.00
		Other Total	\$28,000.00
	Street Lighting Total		\$28,000.00
		Salary Total	\$6,200.00
		Fringe Benefit Total	\$958.00
		Other Total	\$12,300.00
	Park Total		\$19,458.00
		Other Total	\$2,900.00
	CED Total		\$2,900.00
		Salary Total	\$4,000.00
		Fringe Benefit Total	\$620.00
		Other Total	\$1,300.00
	Zoning Total		\$5,920.00
		Salary Total	\$1,700.00
		Fringe Benefit Total	\$276.00
		Other Total	\$18,000.00
	General B Total		\$19,976.00
		Salary Total	\$47,200.00
		Fringe Benefit Total	\$18,780.00
		Other Total	\$118,900.00
	General Total		\$184,880.00

		Salary Total	\$16,400.00
		Fringe Benefit Total	\$3,140.00
		Other Total	\$2,950.00
	Mayors Court Total		\$22,490.00
		Salary Total	\$90,250.00
		Fringe Benefit Total	\$26,840.12
		Other Total	\$8,280.00
	General Fiscal Total		\$125,370.12
		Other Total	\$210.00
	Audit Services Total		\$210.00
		Salary Total	\$22,358.81
		Fringe Benefit Total	\$4,085.00
		Other Total	\$17,800.00
	General Legal Total		\$44,243.81
		Other Total	\$18,800.00
	General IT Total		\$18,800.00
		Other Total	\$167,000.00
	General Total		\$167,000.00
		Other Total	\$50,000.00
	General Transfers Total		\$50,000.00
		Other Total	\$0.00
	Advances Total		\$0.00
Section 1: General Fund Total			\$1,155,891.93
Section 2: Other Funds		Salary Total	\$76,000.00
		Fringe Benefit Total	\$23,460.12
		Other Total	\$66,647.16
	Street Total		\$166,107.28
		Other Total	\$10,000.00
	St Hwy Total		\$10,000.00
		Salary Total	\$19,000.00
		Fringe Benefit Total	\$3,390.00
		Other Total	\$63,800.00
	Cemetery Total		\$86,190.00
		Other Total	\$2,000.00
	Cemetery Income Total		\$2,000.00
		Other Total	\$0.00
	Building Demo & Revitol Total		\$0.00
		Other Total	\$2,000.00
	Law Enforcement Trust Total		\$2,000.00
		Other Total	\$36,836.90
	Fire Levy Total		\$36,836.90
		Other Total	\$2,000.00

	Law Enforcement Technology Total		\$2,000.00
		Other Total	\$700.00
	MC Computer Fee Clerk Total		\$700.00
		Other Total	\$1,400.00
	MC Computer Fee Court Total		\$1,400.00
		Other Total	\$3,300.00
	MC Computer Fee Clerk Total		\$3,300.00
		Other Total	\$2,000.00
	Fire Donation Total		\$2,000.00
Special Revenue Fund Total			\$312,534.18
		Other Total	\$48,589.72
	Capital Projects Total		\$48,589.72
		Other Total	\$0.00
	Capital Projects Park Total		\$0.00
		Other Total	\$0.00
	FEMA Total		\$0.00
Capital Projects Fund Total			\$48,589.72
		Salary Total	\$90,000.00
		Fringe Benefit Total	\$25,945.12
		Other Total	\$108,600.00
	Water Total		\$224,545.12
		Other Total	\$210,000.00
	Water Utility Total		\$210,000.00
		Other Total	\$122,722.76
	Water User Total		\$122,722.76
		Other Total	\$2,000.00
	Security Deposit Refunded Total		\$2,000.00
		Other Total	\$3,000.00
	Security Deposit Applied Total		\$3,000.00
		Salary Total	\$8,000.00
		Fringe Benefit Total	\$1,250.00
		Other Total	\$28,400.00
	Storm Water Total		\$37,650.00
Enterprise Fund Total			\$599,917.88
		Other Total	\$0.00
	Custodial Total		\$0.00
Custodial Total			\$0.00
Grand Total			\$2,116,933.71

Section 3: This ordinance provides for an appropriation for the current expenses and it shall therefore go into immediate effect.

PASSED: March 9, 2026

VOTE: AYE _____ NAY _____

Scott Jones, Mayor

ATTEST:

Michelle Henke, Fiscal Officer

I, Michelle Henke, the Fiscal Officer of the Village of South Amherst, certify there is no newspaper of general circulation published in the municipality and the publishing of this Ordinance No. _334_ was made in accordance with ORC 731.21.

Michelle Henke, Fiscal Officer

APPROVED AS TO FORM:

Matthew A. Mishak, Law Director

Fund	Name	Fund #	Account Code	prog	obj	Type	Account Name	Proposed Appropriation
General Fund	Police	1000	1000-110-190-0000	110	190	Salary	Gross wages	
						Salary Total		\$153,594.00
General Fund	Police	1000	1000-110-211-0000	110	211	Fringe Benefit	OPERS Contribution 14% of Gross wages	\$21,505.00
General Fund	Police	1000	1000-110-213-0000	110	213	Fringe Benefit	Medicare Contribution 0.0145% of gross	\$2,230.00
General Fund	Police	1000	1000-110-225-0000	110	225	Fringe Benefit	Workers' Compensation	\$3,550.00
General Fund	Police	1000	1000-110-240-0000	110	240	Fringe Benefit	Unemployment Compensation	\$0.00
						Fringe Benefit Total		\$27,285.00
General Fund	Police	1000	1000-110-251-0000	110	251	Other	Clothing Allowance	\$1,800.00
General Fund	Police	1000	1000-110-259-0000	110	259	Other	Other - Employee Reimbursements	\$0.00
General Fund	Police	1000	1000-110-311-0000	110	311	Other	Electricity	\$1,850.00
General Fund	Police	1000	1000-110-313-0000	110	313	Other	Natural Gas	\$900.00
General Fund	Police	1000	1000-110-316-0000	110	316	Other	Internet/Cable	\$800.00
General Fund	Police	1000	1000-110-321-0000	110	321	Other	Telephone	\$1,400.00
General Fund	Police	1000	1000-110-330-0000	110	330	Other	Rents and Leases	\$400.00
General Fund	Police	1000	1000-110-348-0000	110	348	Other	Training Services	\$0.00
General Fund	Police	1000	1000-110-349-0000	110	349	Other	Other - Professional and Technical Services	\$2,000.00
General Fund	Police	1000	1000-110-352-0000	110	352	Other	Property Insurance Premiums	\$7,000.00
General Fund	Police	1000	1000-110-391-0000	110	391	Other	Dues	\$300.00
General Fund	Police	1000	1000-110-392-0000	110	392	Other	Buildings and other Structures	\$200.00
General Fund	Police	1000	1000-110-398-0000	110	398	Other	Garbage and Trash Removal	\$0.00
General Fund	Police	1000	1000-110-399-0000	110	399	Other	Other - Other Contractual Services	\$5,000.00
General Fund	Police	1000	1000-110-410-0000	110	410	Other	Office Supplies and Materials	\$700.00
General Fund	Police	1000	1000-110-420-0000	110	420	Other	Operating Supplies and Materials	\$4,000.00
General Fund	Police	1000	1000-110-432-0000	110	432	Other	Repairs and Maintenance of Machinery & Equip	\$500.00
General Fund	Police	1000	1000-110-433-0000	110	433	Other	Repairs and Maintenance of Motor Vehicles	\$2,000.00
General Fund	Police	1000	1000-110-440-0000	110	440	Other	Small Tools and Minor Equipment	\$500.00
General Fund	Police	1000	1000-110-540-0000	110	540	Other	Machinery, Equipment & Furniture	\$22,200.00
General Fund	Police	1000	1000-110-590-0000	110	590	Other	Other-Other	\$0.00
						Other Total		\$51,550.00
								\$232,429.00
General Fund	Police Total							\$70,000.00
General Fund	Fire	1000	1000-120-190-0000	120	190	Salary	Other - Personal Services	\$70,000.00
						Salary Total		\$70,000.00
General Fund	Fire	1000	1000-120-211-0000	120	211	Fringe Benefit	Ohio Public Employees Retirement System	\$7,000.00
General Fund	Fire	1000	1000-120-212-0000	120	212	Fringe Benefit	Social Security	\$4,300.00
General Fund	Fire	1000	1000-120-213-0000	120	213	Fringe Benefit	Medicare	\$1,015.00
General Fund	Fire	1000	1000-120-214-0000	120	214	Fringe Benefit	Volunteer Firemen's Dependents Fund	\$300.00
General Fund	Fire	1000	1000-120-222-0000	120	222	Fringe Benefit	Life Insurance	\$1,400.00
General Fund	Fire	1000	1000-120-225-0000	120	225	Fringe Benefit	Workers' Compensation	\$27,100.00
General Fund	Fire	1000	1000-120-252-0000	120	252	Fringe Benefit	Travel and Transportation	\$0.00
						Fringe Benefit Total		\$34,815.00
General Fund	Fire	1000	1000-120-311-0000	120	311	Other	Electricity	\$5,300.00
General Fund	Fire	1000	1000-120-313-0000	120	313	Other	Natural Gas	\$6,600.00
General Fund	Fire	1000	1000-120-316-0000	120	316	Other	Internet/Cable	\$900.00
General Fund	Fire	1000	1000-120-321-0000	120	321	Other	Telephone	\$2,400.00
General Fund	Fire	1000	1000-120-329-0000	120	329	Other	Other-Communications, Printing & Advertising	\$0.00
General Fund	Fire	1000	1000-120-330-0000	120	330	Other	Rents and Leases	\$300.00
General Fund	Fire	1000	1000-120-348-0000	120	348	Other	Training Services	\$10,000.00
General Fund	Fire	1000	1000-120-349-0000	120	349	Other	Other - Professional and Technical Services	\$8,000.00
General Fund	Fire	1000	1000-120-352-0000	120	352	Other	Property Insurance Premiums	\$11,000.00
General Fund	Fire	1000	1000-120-391-0000	120	391	Other	Dues and Fees	\$1,000.00
General Fund	Fire	1000	1000-120-392-0000	120	392	Other	Buildings and other Structures	\$0.00
General Fund	Fire	1000	1000-120-394-0000	120	394	Other	Machinery, Equipment & Furniture	\$3,000.00
General Fund	Fire	1000	1000-120-398-0000	120	398	Other	Garbage and Trash Removal	\$0.00

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General Fund	Fire	1000	1000-120-399-0000	120	399	Other - Other Contractual Services	\$9,000.00		
General Fund	Fire	1000	1000-120-410-0000	120	410	Other Office Supplies and Materials	\$500.00		
General Fund	Fire	1000	1000-120-420-0000	120	420	Other Operating Supplies and Materials	\$6,500.00		
General Fund	Fire	1000	1000-120-432-0000	120	432	Other Repairs and Maintenance of Machinery & Equip	\$5,000.00		
General Fund	Fire	1000	1000-120-433-0000	120	433	Other Repairs and Maintenance of Motor Vehicles	\$22,000.00		
General Fund	Fire	1000	1000-120-440-0000	120	440	Other Small Tools and Minor Equipment	\$6,000.00		
General Fund	Fire	1000	1000-120-500-0000	120	500	Other Capital Outlay	\$30,000.00		4 sets t/o gear, Tanker LED lighting
General Fund	Fire	1000	1000-120-690-0000	120	690	Other Other-Other	\$0.00		
	Fire Total					Other Total	\$125,400.00		
General Fund	Street Lighting	1000	1000-130-311-0000	130	311	Other Electricity	\$234,215.00		
	Street Lighting Total					Other Total	\$28,000.00		
General Fund	Park	1000	1000-320-190-0000	320	190	Salary Other - Personal Services	\$6,200.00		
	Street Lighting Total					Salary Total	\$6,200.00		
General Fund	Park	1000	1000-320-211-0000	320	211	Fringe Benefit Ohio Public Employees Retirement System	\$868.00		
General Fund	Park	1000	1000-320-213-0000	320	213	Fringe Benefit Medicare	\$90.00		
General Fund	Park	1000	1000-320-225-0000	320	225	Fringe Benefit Workers' Compensation	\$0.00		
	Street Lighting Total					Fringe Benefit Total	\$958.00		
General Fund	Park	1000	1000-320-352-0000	320	352	Other Property Insurance Premiums	\$1,000.00		
General Fund	Park	1000	1000-320-399-0000	320	399	Other Other - Other Contractual Services	\$5,000.00		
General Fund	Park	1000	1000-320-420-0000	320	420	Other Operating Supplies and Materials	\$4,000.00		
General Fund	Park	1000	1000-320-432-0000	320	432	Other Repairs and Maintenance of Machinery & Equip	\$0.00		
General Fund	Park	1000	1000-320-440-0000	320	440	Other Small Tools and Minor Equipment	\$800.00		
General Fund	Park	1000	1000-320-500-0000	320	500	Other Capital Outlay	\$0.00		
General Fund	Park	1000	1000-320-690-0000	320	690	Other Other-Other	\$500.00		
	Street Lighting Total					Other Total	\$12,300.00		
	Street Lighting Total					Other Total	\$19,458.00		
General Fund	CED	1000	1000-390-329-0000	390	329	Other Other - Communications, Printing, and Advertising	\$0.00	New Dept	NOPEC Grant
General Fund	CED	1000	1000-390-349-0000	390	349	Other Other - Professional and Technical Services	\$0.00		
General Fund	CED	1000	1000-390-399-0000	390	399	Other Other - Other Contractual Services	\$0.00		
General Fund	CED	1000	1000-390-410-0000	390	410	Other Office Supplies and Materials	\$100.00		
General Fund	CED	1000	1000-390-420-0000	390	420	Other Operating Supplies and Materials	\$500.00		
General Fund	CED	1000	1000-390-440-0000	390	440	Other Small Tools and Minor Equipment	\$500.00	+500	
General Fund	CED	1000	1000-390-490-0000	390	490	Other Other - Supplies and Materials	\$1,400.00	+1400 but spent \$100 3/2/26	
	Street Lighting Total					Other Total	\$2,900.00		
General Fund	Zoning	1000	1000-410-190-0000	410	190	Salary Other - Personal Services	\$4,000.00	\$2k budget	
	Street Lighting Total					Salary Total	\$4,000.00		
General Fund	Zoning	1000	1000-410-211-0000	410	211	Fringe Benefit Ohio Public Employees Retirement System	\$560.00		
General Fund	Zoning	1000	1000-410-213-0000	410	213	Fringe Benefit Medicare	\$60.00		
General Fund	Zoning	1000	1000-410-225-0000	410	225	Fringe Benefit Workers' Compensation	\$0.00		
General Fund	Zoning	1000	1000-410-252-0000	410	252	Fringe Benefit Travel and Transportation	\$0.00		
	Street Lighting Total					Fringe Benefit Total	\$620.00		
General Fund	Zoning	1000	1000-410-322-0000	410	322	Other Postage	\$100.00		
General Fund	Zoning	1000	1000-410-345-0000	410	349	Other Other - Professional and Technical Services	\$900.00		
General Fund	Zoning	1000	1000-410-352-0000	410	352	Other Property Insurance Premiums	\$300.00		
	Street Lighting Total					Other Total	\$1,300.00		
General Fund	General B	1000	1000-490-190-0000	490	190	Salary Other - Personal Services	\$5,920.00		
	Street Lighting Total					Salary Total	\$1,700.00		
General Fund	General B	1000	1000-490-211-0000	490	211	Fringe Benefit Ohio Public Employees Retirement System	\$1,700.00		
General Fund	General B	1000	1000-490-213-0000	490	213	Fringe Benefit Medicare	\$240.00		
General Fund	General B	1000	1000-490-225-0000	490	225	Fringe Benefit Workers' Compensation	\$26.00		
	Street Lighting Total					Fringe Benefit Total	\$10.00		
	Street Lighting Total					Fringe Benefit Total	\$276.00		

General Fund	General B	1000	1000-490-346-0000	490	346	Other Engineering services				\$0.00
General Fund	General B	1000	1000-490-349-0000	490	349	Other - Professional and Technical Services				\$18,000.00
						Other Total				\$18,000.00
General Fund	General	1000	1000-710-111-0000	710	111	Salaries - Council				\$19,976.00
General Fund	General	1000	1000-710-161-0000	710	161	Salary - Mayor				\$23,200.00
General Fund	General	1000	1000-710-162-0000	710	162	Salaries - Mayor's Staff				\$13,000.00
General Fund	General	1000	1000-710-190-0000	710	190	Salary - Personal Services				\$1,030.00
						Salary Total				\$9,970.00
General Fund	General	1000	1000-710-211-0000	710	211	Fringe Benefit - Ohio Public Employees Retirement System				\$47,200.00
General Fund	General	1000	1000-710-212-0000	710	212	Fringe Benefit - Social Security				\$5,700.00
General Fund	General	1000	1000-710-213-0000	710	213	Fringe Benefit - Medicare				\$1,400.00
General Fund	General	1000	1000-710-221-0000	710	221	Fringe Benefit - Medical/Hospitalization				\$680.00
General Fund	General	1000	1000-710-225-0000	710	225	Fringe Benefit - Workers' Compensation				\$0.00
General Fund	General	1000	1000-710-240-0000	710	240	Fringe Benefit - Unemployment Compensation				\$0.00
General Fund	General	1000	1000-710-252-0000	710	252	Fringe Benefit - Travel and Transportation				\$600.00
General Fund	General	1000	1000-710-260-0000	710	260	Fringe Benefit - Housing and Meals				\$400.00
						Fringe Benefit Total				\$18,780.00
General Fund	General	1000	1000-710-311-0000	710	311	Other Electricity				\$2,200.00
General Fund	General	1000	1000-710-313-0000	710	313	Other Natural Gas				\$1,000.00
General Fund	General	1000	1000-710-316-0000	710	316	Other Internet/Cable				\$800.00
General Fund	General	1000	1000-710-320-0000	710	320	Other Communications, Printing and Advertising				\$4,000.00
General Fund	General	1000	1000-710-321-0000	710	321	Other Telephone				\$2,500.00
General Fund	General	1000	1000-710-322-0000	710	322	Other Postage				\$800.00
General Fund	General	1000	1000-710-323-0000	710	323	Other Postage Machine Rental				\$0.00
General Fund	General	1000	1000-710-325-0000	710	325	Other Advertising				\$400.00
General Fund	General	1000	1000-710-329-0000	710	329	Other-Communications, Printing & Advertising				\$11,000.00
General Fund	General	1000	1000-710-330-0000	710	330	Other Rents and Leases				\$500.00
General Fund	General	1000	1000-710-344-0000	710	344	Other Tax Collection Fees				\$7,600.00
General Fund	General	1000	1000-710-346-0000	710	346	Other Engineering Services				\$25,000.00
General Fund	General	1000	1000-710-348-0000	710	348	Other Training Services				\$1,000.00
General Fund	General	1000	1000-710-349-0000	710	349	Other - Professional and Technical Services				\$17,500.00
General Fund	General	1000	1000-710-351-0000	710	351	Other Insurance and Bonding				\$0.00
General Fund	General	1000	1000-710-352-0000	710	352	Other Property Insurance Premiums				\$6,500.00
General Fund	General	1000	1000-710-391-0000	710	391	Other Dues and Fees				\$1,000.00
General Fund	General	1000	1000-710-392-0000	710	392	Other Buildings and other Structures				\$2,000.00
General Fund	General	1000	1000-710-394-0000	710	394	Other Machinery, Equipment & Furniture				\$1,000.00
General Fund	General	1000	1000-710-398-0000	710	398	Other Garbage and Trash Removal				\$0.00
General Fund	General	1000	1000-710-399-0000	710	399	Other - Other Contractual Services				\$27,000.00
General Fund	General	1000	1000-710-410-0000	710	410	Other Office Supplies and Materials				\$1,600.00
General Fund	General	1000	1000-710-420-0000	710	420	Other Operating Supplies and Materials				\$3,000.00
General Fund	General	1000	1000-710-432-0000	710	432	Other Repairs and Maintenance of Machinery & Equip				\$0.00
General Fund	General	1000	1000-710-439-0000	710	439	Other - Repairs and Maintenance				\$0.00
General Fund	General	1000	1000-710-440-0000	710	440	Other Small Tools and Minor Equipment				\$500.00
General Fund	General	1000	1000-710-690-0000	710	690	Other-Other				\$2,000.00
						Other Total				\$118,900.00
General Fund	General Total									\$184,890.00
General Fund	Mayors Court	1000	1000-720-190-0000	720	190	Salary - Magistrate/Clerk				\$16,400.00
						Salary Total				\$16,400.00
General Fund	Mayors Court	1000	1000-720-211-0000	720	211	Fringe Benefit - Ohio Public Employees Retirement System				\$2,300.00
General Fund	Mayors Court	1000	1000-720-213-0000	720	213	Fringe Benefit - Medicare				\$240.00
General Fund	Mayors Court	1000	1000-720-225-0000	720	225	Fringe Benefit - Workers' Compensation				\$0.00
General Fund	Mayors Court	1000	1000-720-252-0000	720	252	Fringe Benefit - Travel and Transportation				\$300.00
General Fund	Mayors Court	1000	1000-720-260-0000	720	260	Fringe Benefit - Housing and Meals				\$300.00
						Fringe Benefit Total				\$3,140.00

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General Fund	General IT	1000	1000-755-410-0000	755	410	Other Office Supplies and Materials	\$0.00
General Fund	General IT	1000	1000-760-690-0000	760	690	Other - Other Refunds	\$0.00
General IT Total							
General Fund	General	1000	1000-800-520-0000	800	520	Other Equipment	\$18,800.00
General Fund	General	1000	1000-800-540-0000	800	540	Other Machinery, Equipment & Furniture	\$80,000.00
General Fund	General	1000	1000-800-550-0000	800	550	Other Motor Vehicles	\$0.00
General Fund	General	1000	1000-800-555-0000	800	555	Other Streets, Highways, Sidewalks, and Curbs	\$62,000.00
General Fund	General	1000	1000-800-590-0000	800	590	Other - Capital Outlay	\$0.00
General Fund	General	1000	1000-850-710-0000	800	710	Other Principal	\$25,000.00
General Fund	General	1000	1000-850-720-0000	800	720	Other Interest	\$0.00
General Total							\$167,000.00
General Fund	General Transfers	1000	1000-910-910-0000	910	910	Other Transfers - Out	\$167,000.00
General Fund	General Transfers	1000	1000-910-910-0000	910	910	Other Transfers - Out	\$50,000.00
General Fund	General Transfers	1000	1000-910-910-0000	910	910	Other Transfers - Out	\$0.00
General Fund	General Transfers	1000	1000-910-910-0000	910	910	Other Transfers - Out	\$0.00
General Fund	General Transfers	1000	1000-910-910-0000	910	910	Other Transfers - Out	\$0.00
General Transfers Total							\$50,000.00
General Fund	Advances	1000	1000-920-920-0000	920	920	Other Advances - Out	\$50,000.00
Advances Total							\$50,000.00
General Fund Total							\$1,155,891.93
Special Revenue Fund	Street	2011	2011-620-190-0000	620	190	Salary Other - Personal Services	\$76,000.00
Salary Total							\$76,000.00
Special Revenue Fund	Street	2011	2011-620-211-0000	620	211	Fringe Benefit Ohio Public Employees Retirement System	\$11,000.00
Special Revenue Fund	Street	2011	2011-620-223-0000	620	213	Fringe Benefit Medicare	\$1,120.00
Special Revenue Fund	Street	2011	2011-620-221-0000	620	221	Fringe Benefit Medical/Hospitalization	\$9,540.12
Special Revenue Fund	Street	2011	2011-620-225-0000	620	225	Fringe Benefit Workers' Compensation	\$1,200.00
Special Revenue Fund	Street	2011	2011-620-251-0000	620	251	Fringe Benefit Uniform, Tool, and Equipment Reimbursements	\$400.00
Special Revenue Fund	Street	2011	2011-620-252-0000	620	252	Fringe Benefit Travel and Transportation	\$200.00
Fringe Benefit Total							\$23,460.12
Special Revenue Fund	Street	2011	2011-620-311-0000	620	311	Electricity	\$900.00
Special Revenue Fund	Street	2011	2011-620-313-0000	620	313	Other Natural Gas	\$3,800.00
Special Revenue Fund	Street	2011	2011-620-321-0000	620	321	Other Telephone	\$600.00
Special Revenue Fund	Street	2011	2011-620-348-0000	620	348	Other Engineering Services	\$0.00
Special Revenue Fund	Street	2011	2011-620-348-0000	620	348	Other Training Services	\$500.00
Special Revenue Fund	Street	2011	2011-620-352-0000	620	352	Other Property Insurance Premiums	\$2,000.00
Special Revenue Fund	Street	2011	2011-620-391-0000	620	391	Other Dues and Fees	\$300.00
Special Revenue Fund	Street	2011	2011-620-392-0000	620	392	Other Buildings and other Structures	\$0.00
Special Revenue Fund	Street	2011	2011-620-398-0000	620	398	Other Garbage and Trash Removal	\$0.00
Special Revenue Fund	Street	2011	2011-620-399-0000	620	399	Other - Other Contractual Services	\$15,000.00
Special Revenue Fund	Street	2011	2011-620-410-0000	620	410	Other Office Supplies and Materials	\$200.00
Special Revenue Fund	Street	2011	2011-620-432-0000	620	420	Other Operating Supplies and Materials	\$20,000.00
Special Revenue Fund	Street	2011	2011-620-433-0000	620	432	Other Repairs and Maintenance of Machinery & Equip	\$1,900.00
Special Revenue Fund	Street	2011	2011-620-439-0000	620	439	Other Repairs and Maintenance of Motor Vehicles	\$6,000.00
Special Revenue Fund	Street	2011	2011-620-440-0000	620	440	Other - Repairs and Maintenance	\$1,500.00
Special Revenue Fund	Street	2011	2011-620-540-0000	620	540	Other Small Tools and Minor Equipment	\$500.00
Special Revenue Fund	Street	2011	2011-620-540-0000	620	540	Other Machinery, Equipment & Furniture	\$0.00
Special Revenue Fund	Street	2011	2011-620-590-0000	620	590	Other - Other	\$200.00
Special Revenue Fund	Street	2011	2011-800-530-0000	800	530	Other Buildings and other Structures	\$0.00
Special Revenue Fund	Street	2011	2011-800-540-0000	800	540	Other Machinery, Equipment & Furniture	\$0.00
Special Revenue Fund	Street	2011	2011-800-550-0000	800	550	Other Motor Vehicles	\$0.00
Special Revenue Fund	Street	2011	2011-850-710-0000	850	710	Other Principal	\$12,147.01
Total							\$12,147.01
							Dump truck loan

Special Revenue Fund	Street	2011	2011-850-720-0000	800	720	Other Interest	\$1,100.15
	Street Total					Other Total	\$66,647.16
Special Revenue Fund	St Hwy	2021	2021-620-395-0000	620	395	Other Land and Improvements	\$166,107.28
Special Revenue Fund	St Hwy	2021	2021-620-396-0000	620	396	Other Streets, Highways, Sidewalks, and Curbs	\$10,000.00
Special Revenue Fund	St Hwy	2021	2021-620-420-0000	620	420	Other Operating Supplies and Materials	\$0.00
	St Hwy Total					Other Total	\$10,000.00
Special Revenue Fund	Cemetery	2031	2031-240-150-0000	240	150	Salary Compensation of Board and Commission Members	\$10,000.00
Special Revenue Fund	Cemetery	2031	2031-240-190-0000	240	190	Salary - Personal Services	\$0.00
	St Hwy Total					Salary Total	\$19,000.00
Special Revenue Fund	Cemetery	2031	2031-240-211-0000	240	211	Fringe Benefit Ohio Public Employees Retirement System	\$2,700.00
Special Revenue Fund	Cemetery	2031	2031-240-213-0000	240	213	Fringe Benefit Medicare	\$290.00
Special Revenue Fund	Cemetery	2031	2031-240-225-0000	240	225	Fringe Benefit Workers' Compensation	\$400.00
Special Revenue Fund	Cemetery	2031	2031-240-252-0000	240	252	Fringe Benefit Travel and Transportation	\$0.00
	St Hwy Total					Fringe Benefit Total	\$3,390.00
Special Revenue Fund	Cemetery	2031	2031-240-311-0000	240	311	Other Electricity	\$1,500.00
Special Revenue Fund	Cemetery	2031	2031-240-316-0000	240	316	Other Internet/Cable	\$700.00
Special Revenue Fund	Cemetery	2031	2031-240-321-0000	240	321	Other Telephone	\$1,800.00
Special Revenue Fund	Cemetery	2031	2031-240-322-0000	240	322	Other Postage	\$100.00
Special Revenue Fund	Cemetery	2031	2031-240-325-0000	240	325	Other Advertising	\$250.00
Special Revenue Fund	Cemetery	2031	2031-240-329-0000	240	329	Other Other - Communications, Printing & Advertising	\$250.00
Special Revenue Fund	Cemetery	2031	2031-240-330-0000	240	330	Other Rents and Leases	\$250.00
Special Revenue Fund	Cemetery	2031	2031-240-344-0000	240	344	Other Tax Collection Fees	\$150.00
Special Revenue Fund	Cemetery	2031	2031-240-349-0000	240	349	Other Other - Professional and Technical Services	\$22,000.00
Special Revenue Fund	Cemetery	2031	2031-240-351-0000	240	351	Other Insurance and Bonding	\$0.00
Special Revenue Fund	Cemetery	2031	2031-240-352-0000	240	352	Other Property Insurance Premiums	\$1,000.00
Special Revenue Fund	Cemetery	2031	2031-240-395-0000	240	395	Other Land and Improvements	\$31,000.00
Special Revenue Fund	Cemetery	2031	2031-240-398-0000	240	398	Other Garbage and Trash Removal	\$0.00
Special Revenue Fund	Cemetery	2031	2031-240-399-0000	240	399	Other Other-Other Contractual Services	\$1,000.00
Special Revenue Fund	Cemetery	2031	2031-240-410-0000	240	410	Other Office Supplies and Materials	\$300.00
Special Revenue Fund	Cemetery	2031	2031-240-420-0000	240	420	Other Operating Supplies and Materials	\$1,000.00
Special Revenue Fund	Cemetery	2031	2031-240-432-0000	240	432	Other Repairs and Maintenance of Machinery & Equip	\$500.00
Special Revenue Fund	Cemetery	2031	2031-240-433-0000	240	433	Other Repairs and Maintenance of Motor Vehicles	\$1,000.00
Special Revenue Fund	Cemetery	2031	2031-240-440-0000	240	440	Other Small Tools and Minor Equipment	\$500.00
Special Revenue Fund	Cemetery	2031	2031-240-690-0000	240	690	Other Other-Other	\$500.00
Special Revenue Fund	Cemetery	2031	2031-800-510-0000	800	510	Other Land and Land Improvements	\$0.00
	Cemetery Total					Other Total	\$53,800.00
Special Revenue Fund	Cemetery Income	2032	2032-240-395-0000	240	395	Other Land and Improvements	\$86,190.00
Special Revenue Fund	Cemetery Income	2032	2032-240-399-0000	240	399	Other Other - Other Contractual Services	\$0.00
	Cemetery Income Total					Other Total	\$2,000.00
Special Revenue Fund	Building Demo & Revital	2061	2061-800-510-0000	800	510	Other Land and Land Improvements	\$0.00
Special Revenue Fund	Law Enforcement Trust	2091	2091-110-348-0000	110	349	Other Training Services	\$0.00
	Law Enforcement Trust Total					Other Total	\$0.00
Special Revenue Fund	Fire Levy	2901	2901-800-344-0000	800	344	Other Tax Collection Fees	\$900.00
Special Revenue Fund	Fire Levy	2901	2901-800-550-0000	800	550	Other Motor Vehicles	\$0.00
Special Revenue Fund	Fire Levy	2901	2901-800-590-0000	800	590	Other Other - Capital Outlay	\$0.00
Special Revenue Fund	Fire Levy	2901	2901-850-710-0000	800	710	Other Principal	\$25,203.68
Special Revenue Fund	Fire Levy	2901	2901-950-720-0000	800	720	Other Interest	\$10,733.22
	Fire Levy Total					Other Total	\$36,836.90

