

AGENDA
ORANGE VILLAGE FINANCE MEETING
MAY 13, 2026
6:15 P.M.

1. Call to order the Finance Meeting of May 13, 2026
2. Roll call
3. A Motion to approve the minutes of the April 8, 2026 Finance Meeting
4. Treasurer's Report for March, 2026
5. Tax Administrator's Report for March, 2026
6. Discussion
7. Adjournment

MINUTES
ORANGE VILLAGE FINANCE MEETING
APRIL 8, 2026
6:15 P.M.

1. Ryan Bilsky, Finance Chair called the Finance Meeting of April 8, 2026 to order at 6:15 p.m.

2. Roll call

Members Present: Perry, VanValkenburgh, Kurland, Kolb, Kline, Kavander, Bilsky
Members Absent: Yee
Others Present: Annamarie Girardi, Council Clerk
Staci Vincent, Council Member

3. A Motion to approve the minutes of the March 11, 2026 Finance Meeting was made by Mayor Kline seconded by Mrs. Kavander.

Ayes: Perry, VanValkenburgh, Kurland, Kolb, Kline, Kavander
Nays: None
Abstain: Bilsky

4. Treasurer's Report for February, 2026

Mrs. Kavander explained the Treasurer Report for February, 2026

5. Tax Administrator's Report for February, 2026

Mrs. Kavander explained the Tax Administrator's Report for February, 2026

6. Discussion

Mrs. Kavander explained that there is a budget amendment on tonight's Council agenda. The amount is for \$5,000 for the architecture services for the renovation of Village Hall and new fire station. The original amount budgeted was \$100,000.

7. Adjournment

Mr. Bilsky adjourned the Finance meeting of April 8, 2026 at 6:33 p.m.

Annamarie Girardi
Council Clerk

Ryan Bilsky
Finance Chair

Orange Village
Summary of Monthly and Year to Date Activity
For Fiscal Year 2026 (thru March)

	1/1/2026	March Revenues	Prior month YTD revenues	YTD Revenues	March Expenses	Prior month YTD expenses	YTD Expenses	3/31/2026
GENERAL FUND:								
101 General Fund, Unreserved	7,068,851.86	178,592.29	1,901,016.66	2,079,608.95	842,774.57	1,690,939.49	2,533,714.06	6,614,746.75
Total General Fund, Unreserved	7,068,851.86	178,592.29	1,901,016.66	2,079,608.95	842,774.57	1,690,939.49	2,533,714.06	6,614,746.75
101 General Fund, Reserve	3,000,000.00	-	-	-	-	-	-	3,000,000.00
101 General Fund, Retirement Reserve	500,000.00	-	-	-	-	-	-	500,000.00
101 General Fund - H Funds	696,846.55	1,007,001.70	889.00	1,007,890.70	29,814.63	97,904.92	127,719.55	1,577,017.70
101 General Fund, Unclaimed Monies	5,540.50	-	-	-	-	-	-	5,540.50
Total General Fund, Reserves	4,202,387.05	1,007,001.70	889.00	1,007,890.70	29,814.63	97,904.92	127,719.55	5,082,558.20
Total GENERAL FUND	11,271,238.91	1,185,593.99	1,901,905.66	3,087,499.65	872,589.20	1,788,844.41	2,661,433.61	11,697,304.95
SPECIAL REVENUE FUNDS:								
201 Street Maintenance & Repair	647,873.22	20,057.16	40,038.65	60,095.81	168,346.87	81,070.00	249,416.87	458,552.16
202 State Highway Improvement	24,294.18	1,533.19	3,112.90	4,646.09	-	9,200.25	9,200.25	19,740.02
204 State & Local Law Enforcement	24,315.02	14,302.00	-	14,302.00	-	-	-	38,617.02
205 Mayor's Court Computer	1,292.28	-	160.00	160.00	100.00	219.60	319.60	1,132.68
206 Police Professional Training	59,726.86	-	34,017.83	34,017.83	(1,558.00)	2,785.00	1,227.00	92,517.69
207 Police Pension	83,445.13	106,611.39	5,000.00	111,611.39	33,802.35	65,639.88	99,442.23	95,614.29
209 Pinecrest TIF	-	27,480.61	-	27,480.61	319.59	-	319.59	27,161.02
210 Tax Increment Financing	196,875.09	86,432.49	-	86,432.49	1,005.16	-	1,005.16	282,302.42
297 Ohio EPA Grant	-	-	-	-	-	-	-	-
Total SPECIAL REVENUE FUNDS	1,037,821.78	256,416.84	82,329.38	338,746.22	202,015.97	158,914.73	360,930.70	1,015,637.30
DEBT SERVICE FUND:								
301 Debt Service	562,432.53	109,082.65	-	109,082.65	1,187.96	2,529.62	3,717.58	667,797.60
CAPITAL IMPROVEMENT FUNDS:								
401 Capital Improvement	3,233,626.97	-	-	-	13,651.70	310.61	13,962.31	3,219,664.66
402 Capital Equipment	1,716,905.31	2,578.00	3,496.00	6,074.00	9,511.00	378,899.42	388,410.42	1,334,568.89
403 Recreation Capital Improvement	300,471.35	6,750.00	-	6,750.00	-	-	-	307,221.35
406 Infrastructure Levy	1,092,219.80	445,175.66	68,433.72	513,609.38	11,869.21	30,978.56	42,847.77	1,562,981.41
Total CAPITAL IMPROVEMENT FUNDS	6,343,223.43	454,503.66	71,929.72	526,433.38	35,031.91	410,188.59	445,220.50	6,424,436.31
Total ALL FUNDS	19,214,716.65	2,005,597.14	2,056,164.76	4,061,761.90	1,110,825.04	2,360,477.35	3,471,302.39	19,805,176.16

Orange Village
 Revenue and Expenditure Report
 3/31/2026

25%

	Budget	3/31/2026	2026	% Received/ % Spent	3/31/2025	2025	Month Incr (Decr)	YTD Incr(Decr)
FUND 101: GENERAL FUND								
Revenue:								
Property Tax	755,000.00	368,085.58	416,085.58	55.11%	282,305.82	407,305.82	85,779.76	8,779.76
Admissions and Lodging	925,000.00	87,332.48	202,181.06	21.86%	67,907.23	186,229.18	19,425.25	15,951.88
Income Tax	8,200,000.00	479,471.07	1,932,297.54	23.56%	461,753.73	1,822,799.45	17,717.34	109,498.09
Intergovernmental	157,800.00	3,656.51	32,167.08	20.38%	4,517.66	13,112.24	(861.15)	19,054.84
Charges for Services	180,500.00	17,629.53	48,484.12	26.86%	21,125.82	48,067.31	(3,496.29)	416.81
Fees, Fines & Permits	785,500.00	39,403.73	101,532.60	12.93%	29,565.95	98,043.85	9,837.78	3,488.75
Miscellaneous - RITA Refund	170,000.00	-	-	0.00%	-	-	-	-
Miscellaneous Income	568,850.00	83,013.39	212,933.29	37.43%	68,766.39	194,846.30	14,247.00	18,086.99
Misc - H Funds	597,575.00	107,001.70	141,818.38	23.73%	34,609.84	82,121.39	72,391.86	59,696.99
Misc - Unclaimed Monies	-	-	-	-	-	-	-	-
101 Total Revenue - General Fund	12,340,225.00	1,185,593.99	3,087,499.65	25.02%	970,552.44	2,852,525.54	215,041.55	234,974.11
Expenditures:								
1011 Police								
Salary & Wages	2,553,730.00	189,916.71	564,737.09	22.11%	187,659.05	581,906.66	2,257.66	(17,169.57)
Gov't Obligation	37,030.00	2,714.34	8,054.99	21.75%	2,675.89	14,386.74	38.45	(6,331.75)
Pensions	32,604.00	1,884.96	5,617.60	17.23%	1,799.10	6,039.33	85.86	(421.73)
Fringe Benefits	378,241.00	24,794.11	77,940.85	20.61%	25,611.94	76,795.82	(817.83)	1,145.03
Operating Expenses	605,119.00	61,172.07	213,382.61	35.26%	46,749.70	116,133.10	14,422.37	97,249.51
H Funds	12,000.00	924.00	1,628.00	13.57%	176.00	704.00	748.00	924.00
Total Police	3,618,724.00	281,406.19	871,361.14	24.08%	264,671.68	795,965.65	16,734.51	75,395.49
1012 Fire								
Salary & Wages	1,181,364.00	89,272.72	288,228.49	24.40%	88,954.70	286,204.78	318.02	2,023.71
Gov't Obligation	90,375.00	6,548.79	21,145.55	23.40%	6,434.82	23,829.38	113.97	(2,683.83)
Pensions	11,357.00	542.26	1,780.89	15.68%	732.56	2,130.48	(190.30)	(349.59)
Operating Expenses	156,800.00	5,492.21	47,139.65	30.06%	10,214.97	25,827.40	(4,722.76)	21,312.25
Total Fire	1,439,896.00	101,855.98	358,294.58	24.88%	106,337.05	337,992.04	(4,481.07)	20,302.54
3013 Community Service								
Salary & Wages	342,703.00	25,936.57	76,508.49	22.33%	24,303.32	72,542.05	1,633.25	3,966.44
Gov't Obligation	4,971.00	368.87	1,087.73	21.88%	343.74	152.10	25.13	935.63
Pensions	47,979.00	3,631.13	10,711.21	22.32%	3,402.47	10,155.90	228.66	555.31
Fringe Benefits	68,484.00	4,730.93	14,192.79	20.72%	3,608.25	14,221.65	1,122.68	(28.86)
Operating Expenses	42,500.00	144.90	6,221.89	14.64%	20.82	3,078.32	124.08	3,143.57
H Funds	575,000.00	28,890.63	125,491.55	21.82%	29,155.85	86,418.13	(265.22)	39,073.42
Total Community Service	1,081,637.00	63,703.03	234,213.66	21.65%	60,834.45	186,568.15	2,868.58	47,645.51
4014 Rubbish								
Operating Expenses	361,500.00	23,969.41	73,620.88	20.37%	22,903.98	71,256.40	1,065.43	2,364.48
Total Rubbish	361,500.00	23,969.41	73,620.88	20.37%	22,903.98	71,256.40	1,065.43	2,364.48
5015 Service								
Salary & Wages	824,524.00	58,490.00	188,671.88	22.88%	55,987.17	177,006.40	2,502.83	11,665.48
Gov't Obligation	11,957.00	830.68	2,683.47	22.44%	794.62	1,978.48	36.06	704.99
Pensions	115,182.00	8,188.61	26,190.08	22.74%	7,838.21	24,556.94	350.40	1,633.14
Fringe Benefits	153,624.00	10,068.34	30,205.02	19.66%	9,085.39	27,311.17	982.95	2,893.85
Operating Expenses	187,000.00	14,039.76	45,105.62	24.12%	13,141.68	44,410.90	898.08	694.72
Total Service	1,292,287.00	91,617.39	292,856.07	22.66%	86,847.07	275,263.89	4,770.32	17,592.18
5016 Building & Land								
Operating Expenses	244,500.00	19,795.07	56,287.58	23.02%	18,826.33	47,345.67	968.74	8,941.91
Total Building & Land	244,500.00	19,795.07	56,287.58	23.02%	18,826.33	47,345.67	968.74	8,941.91

annual radio fee/maintenance, annual VEG dues,

annual radio maintenance and annual software licensing

Orange Village
Revenue and Expenditure Report
3/31/2026

25%

	Budget	3/31/2026	2026	% Received/ % Spent	3/31/2025	2025	Month Incr (Decr)	YTD Incr(Decr)	
7018 Mayor's Office									
Salary & Wages	55,000.00	4,583.33	13,749.99	25.00%	4,583.33	13,749.99	-	-	
Gov't Obligation	798.00	66.46	199.38	24.98%	66.46	(677.98)	-	877.36	
Pensions	7,700.00	641.67	1,925.01	25.00%	641.67	1,925.01	-	-	
Fringe Benefits	96.00	8.00	24.00	25.00%	8.00	84.00	-	(60.00)	
Operating Expenses	57,000.00	8,274.00	10,987.53	19.28%	2,127.47	3,586.00	6,146.53	7,401.53	
Total Mayor's Office	120,594.00	13,573.46	26,885.91	22.29%	7,426.93	18,667.02	6,146.53	8,218.89	
7019 Council									
Salary & Wages	94,800.00	7,900.00	23,700.00	25.00%	7,900.00	23,700.00	-	-	
Gov't Obligation	1,375.00	114.55	343.65	24.99%	114.55	(1,194.07)	-	1,537.72	
Pensions	13,272.00	1,106.00	3,318.00	25.00%	1,106.00	3,318.00	-	-	
Operating Expenses	10,000.00	-	477.62	4.78%	-	(564.23)	-	1,041.85	
Total Council	119,447.00	9,120.55	27,839.27	23.31%	9,120.55	25,259.70	-	2,579.57	
7020 Finance									
Salary & Wages	288,700.00	23,750.68	78,079.21	27.05%	17,500.00	57,069.05	6,250.68	21,010.16	
Gov't Obligation	4,160.00	338.50	1,114.50	26.79%	249.32	(1,927.88)	89.18	3,042.38	
Pensions	40,159.00	3,325.10	9,800.30	24.40%	2,450.00	7,276.22	875.10	2,524.08	
Fringe Benefits	44,256.00	3,548.53	10,645.59	24.05%	2,628.64	7,885.92	919.89	2,759.67	
Operating Expenses	1,325,500.00	112,711.88	246,736.82	18.61%	42,039.19	145,951.90	70,672.69	100,784.92	
Total Finance	1,702,775.00	143,674.69	346,376.42	20.34%	64,867.15	216,255.21	78,807.54	130,121.21	
7021 Law									
Salary & Wages	47,520.00	3,958.34	13,878.68	29.21%	5,962.00	16,708.00	(2,003.66)	(2,829.32)	Dec 2025's higher payment pd in 2026
Gov't Obligation	690.00	57.40	201.25	29.17%	86.45	(615.86)	(29.05)	817.11	Dec 2025's higher payment pd in 2026
Pensions	6,653.00	554.17	1,943.02	29.21%	834.68	2,339.12	(280.51)	(396.10)	Dec 2025's higher payment pd in 2026
Operating Expenses	128,000.00	11,097.50	39,392.00	30.78%	4,342.00	8,527.00	6,755.50	30,865.00	negotiations
Total Law	182,863.00	15,667.41	55,414.95	30.30%	11,225.13	26,958.26	4,442.28	28,456.69	
7022 Information Technology									
Operating Expenses	134,161.00	15,136.51	33,681.00	25.10%	12,957.49	60,516.82	2,179.02	(26,835.82)	
Total Info Technology	134,161.00	15,136.51	33,681.00	25.10%	12,957.49	60,516.82	2,179.02	(26,835.82)	
7023 Administration									
Salary & Wages	107,880.00	8,012.66	27,317.99	25.32%	6,916.66	23,052.79	1,096.00	4,265.20	
Gov't Obligation	157,415.00	112.77	12,458.89	7.91%	96.88	(376.76)	15.89	12,835.65	
Pensions	15,104.00	1,121.78	3,377.66	22.36%	968.34	2,872.79	153.44	504.87	
Fringe Benefits	102,858.00	10,222.40	18,634.73	18.12%	11,975.96	22,332.26	(1,753.56)	(3,697.53)	
Operating Expenses	289,350.00	3,599.90	152,212.88	52.61%	2,577.35	138,820.21	1,022.55	13,392.67	annual insurance payment
H Funds	18,000.00	-	600.00	3.33%	150.00	350.00	(150.00)	250.00	
Total Administration	690,607.00	23,069.51	214,602.15	31.07%	22,685.19	187,051.29	384.32	27,550.86	
9001 Transfers/Advances									
Transfers/Advances	1,192,000.00	70,000.00	70,000.00	5.87%	-	-	70,000.00	70,000.00	
Total Transfers/Advances	1,192,000.00	70,000.00	70,000.00	5.87%	-	-	70,000.00	70,000.00	
101 Total Expenditures - General Fund	12,180,991.00	872,589.20	2,661,433.61	21.85%	688,703.00	2,249,100.10	183,886.20	412,333.51	
FUND 201: STREET CONSTRUCTION, MAINTENANCE & REPAIR FUND									
Revenue:									
Intergovernmental	206,000.00	18,010.07	55,005.43	26.70%	19,619.70	55,592.40	(1,609.63)	(586.97)	
Miscellaneous Income	10,000.00	2,047.09	5,090.38	50.90%	1,762.78	5,287.42	284.31	(197.04)	
Total Revenue - SCMR	216,000.00	20,057.16	60,095.81	27.82%	21,382.48	60,879.82	(1,325.32)	(784.01)	
Expenditures:									
5015 Service									
Operating Expenses	123,500.00	-	81,070.00	65.64%	3,249.17	8,999.02	(3,249.17)	72,070.98	annual road salt
Capital Outlay	168,600.00	168,346.87	168,346.87	99.85%	-	-	168,346.87	168,346.87	capital expenditure completed
Total Service	292,100.00	168,346.87	249,416.87	85.39%	3,249.17	8,999.02	165,097.70	240,417.85	
201 Grand Expenditures - SCMR	292,100.00	168,346.87	249,416.87	85.39%	3,249.17	8,999.02	165,097.70	240,417.85	

	Budget	3/31/2026	2026	% Received/ % Spent	3/31/2025	2025	Month Incr (Decr)	YTD Incr(Decr)
FUND 202: STATE HIGHWAY FUND								
Revenue:								
Intergovernmental	16,678.00	1,460.28	4,459.91	26.74%	1,590.78	4,507.49	(130.50)	(47.58)
Miscellaneous Income	900.00	72.91	186.18	20.69%	117.50	349.35	(44.59)	(163.17)
Total Revenue - State Highway	17,578.00	1,533.19	4,646.09	26.43%	1,708.28	4,856.84	(175.09)	(210.75)
Expenditures:								
5015 Service								
Operating Expenses	34,500.00	-	9,200.25	26.67%	-	-	-	9,200.25
Total Service	34,500.00	-	9,200.25	26.67%	-	-	-	9,200.25
202 Grand Expenditures - State Highway	34,500.00	-	9,200.25	26.67%	-	-	-	9,200.25
FUND 204: STATE & LOCAL LAW ENFORCEMENT FUND								
Revenue:								
Miscellaneous Income	-	14,302.00	14,302.00	0.00%	-	-	14,302.00	14,302.00
Total Revenue - State & Local Law Enforcement	-	14,302.00	14,302.00	0.00%	-	-	14,302.00	14,302.00
FUND 205: MAYOR'S COURT COMPUTER FUND								
Revenue:								
Fees, Fines, & Permits	1,500.00	-	160.00	10.67%	40.00	160.00	(40.00)	-
Total Revenue - Mayor's Court Computer	1,500.00	-	160.00	10.67%	40.00	160.00	(40.00)	-
Expenditures:								
1011 Police								
Operating Expenses	2,500.00	100.00	319.60	12.78%	75.00	1,160.00	25.00	(840.40)
Total Police	2,500.00	100.00	319.60	12.78%	75.00	1,160.00	25.00	(840.40)
205 Grand Expenditures - Mayor's Court Computer	2,500.00	100.00	319.60	12.78%	75.00	1,160.00	25.00	(840.40)
FUND 206: POLICE PROFESSIONAL TRAINING FUND								
Revenue:								
Grant Income	-	-	34,017.83	0.00%	-	35,012.50	-	(994.67)
Total Revenue - Police Prof. Training	-	-	34,017.83	0.00%	-	35,012.50	-	(994.67)
Expenditures:								
1011 Police								
Operating Expenses	16,000.00	(1,558.00)	1,227.00	7.67%	-	2,214.00	-	(987.00)
Total Police	16,000.00	(1,558.00)	1,227.00	7.67%	-	2,214.00	(1,558.00)	(987.00)
206 Grand Expenditures - Police Prof. Training	16,000.00	(1,558.00)	1,227.00	7.67%	-	2,214.00	(1,558.00)	(987.00)
FUND 207: POLICE PENSION FUND								
Revenue:								
Property Tax	70,000.00	36,611.39	41,611.39	59.44%	27,730.98	40,730.98	8,880.41	880.41
Intergovernmental	7,000.00	-	-	0.00%	-	-	-	-
Transfers	325,000.00	70,000.00	70,000.00	21.54%	-	-	70,000.00	70,000.00
Total Revenue - Police Pension	402,000.00	106,611.39	111,611.39	27.76%	27,730.98	40,730.98	78,880.41	70,880.41

timing of property tax collection; received 1/2 year

Orange Village
Revenue and Expenditure Report
3/31/2026

25%

	Budget	3/31/2026	2026	% Received/ % Spent	3/31/2025	2025	Month Incr (Decr)	YTD Incr(Decr)
Expenditures:								
1011 Police								
Operating Expenses	447,887.00	33,802.35	99,442.23	22.20%	33,748.14	100,560.21	54.21	(1,117.98)
Total Police	447,887.00	33,802.35	99,442.23	22.20%	33,748.14	100,560.21	54.21	(1,117.98)
207 Grand Expenditures - Police Pension	447,887.00	33,802.35	99,442.23	22.20%	33,748.14	100,560.21	54.21	(1,117.98)
FUND 209: PINECREST TIF FUND								
Revenue:								
Real Estate Taxes	5,000,000.00	27,480.61	27,480.61	0.55%	2,323,058.59	2,323,058.59	(2,295,577.98)	(2,295,577.98)
Total Revenue - Pinecrest TIF Fund	5,000,000.00	27,480.61	27,480.61	0.55%	2,323,058.59	2,323,058.59	(2,295,577.98)	(2,295,577.98)
Expenditures:								
7090 Pinecrest								
Operating Expenses	5,000,000.00	319.59	319.59	0.01%	29,813.00	29,813.00	(29,493.41)	(29,493.41)
Total Pinecrest	5,000,000.00	319.59	319.59	0.01%	29,813.00	29,813.00	(29,493.41)	(29,493.41)
209 Grand Expenditures - Pinecrest TIF Fund	5,000,000.00	319.59	319.59	0.01%	29,813.00	29,813.00	(29,493.41)	(29,493.41)
FUND 210: TAX INCREMENT FINANCING (TIF CH-SOUTH)								
Revenue:								
7090 TIF - CH-South								
Real Estate Taxes	184,000.00	86,432.49	86,432.49	46.97%	92,975.98	92,975.98	(6,543.49)	(6,543.49)
Total Revenue - TIF CH-South Fund	184,000.00	86,432.49	86,432.49	46.97%	92,975.98	92,975.98	(6,543.49)	(6,543.49)
Expenditures:								
TIF - CH-South								
Operating Expenses	200,000.00	1,005.16	1,005.16	0.50%	937.69	937.69	-	67.47
Debt Service	200,000.00	1,005.16	1,005.16	0.50%	937.69	937.69	-	67.47
210 Grand Expenditures - TIF CH-South Fund	200,000.00	1,005.16	1,005.16	0.50%	937.69	937.69	-	67.47
FUND 297: OHIO EPA GRANT FUND								
Revenue:								
Grant Income	7,500.00	-	-	0.00%	-	18,468.00	-	(18,468.00)
Total Revenue - American Rescue Relief Fund	7,500.00	-	-	0.00%	-	18,468.00	-	(18,468.00)
Expenditures:								
Operating Expenses								
Miscellaneous	7,500.00	-	-	0.00%	-	18,468.00	-	(18,468.00)
Total Operating Expenses	7,500.00	-	-	0.00%	-	18,468.00	-	(18,468.00)
297 Grand Expenditures - Ohio EPA Grant Fund	7,500.00	-	-	0.00%	-	18,468.00	-	(18,468.00)
FUND 301: DEBT SERVICE BOND RETIREMENT FUND								
Revenue:								
Property Tax	460,000.00	109,082.65	109,082.65	23.71%	216,234.22	216,234.22	(107,151.57)	(107,151.57)
Transfers	9,508.00	-	-	0.00%	-	-	-	-
Total Revenue - Debt Service Bond Retirement	469,508.00	109,082.65	109,082.65	23.23%	216,234.22	216,234.22	(107,151.57)	(107,151.57)

Orange Village
 Revenue and Expenditure Report
 3/31/2026

25%

	Budget	3/31/2026	2026	% Received/ % Spent	3/31/2025	2025	Month Incr (Decr)	YTD Incr(Decr)
Expenditures:								
7090 Debt Service								
Operating Expenses	499,640.00	1,187.96	3,717.58	0.74%	2,529.84	2,529.84	(1,341.88)	1,187.74
Debt Service	-	-	-	0.00%	-	78,228.28	-	(78,228.28)
Total Debt Service	499,640.00	1,187.96	3,717.58	0.74%	2,529.84	80,758.12	(1,341.88)	(77,040.54)
301 Grand Expenditures -								
Debt Service Bond Retirement	499,640.00	1,187.96	3,717.58	0.74%	2,529.84	80,758.12	(1,341.88)	(77,040.54)
FUND 401: CAPITAL IMPROVEMENTS FUND								
Revenue:								
Grant Income	8,814.00	-	-	0.00%	-	-	-	-
Transfers	300,000.00	-	-	0.00%	-	-	-	-
Total Revenue -								
Capital Improvements	308,814.00	-	-	0.00%	-	-	-	-
Expenditures:								
8101 Building & Facility Improvements								
Capital Improvement	433,000.00	13,651.70	13,962.31	3.22%	-	5,800.00	13,651.70	8,162.31
Total Building & Facility Impro	433,000.00	13,651.70	13,962.31	3.22%	-	5,800.00	13,651.70	8,162.31
401 Grand Expenditures -								
Capital Improvements	433,000.00	13,651.70	13,962.31	3.22%	-	5,800.00	13,651.70	8,162.31
FUND 402: CAPITAL EQUIPMENT FUND								
Revenue:								
Grant Income	186,857.00	-	-	0.00%	-	3,392.36	-	(3,392.36)
Miscellaneous	58,832.00	2,578.00	6,074.00	10.32%	12,162.00	15,517.55	(9,584.00)	(9,443.55)
Transfers	492,000.00	-	-	0.00%	-	-	-	-
Total Revenue -								
Capital Equipment	737,689.00	2,578.00	6,074.00	0.82%	12,162.00	18,909.91	(9,584.00)	(12,835.91)
Expenditures:								
1011 Police								
Capital Outlay	192,867.00	-	-	0.00%	12,061.33	19,967.05	(12,061.33)	(19,967.05)
Total Police	192,867.00	-	-	0.00%	12,061.33	19,967.05	(12,061.33)	(19,967.05)
1012 Fire								
Capital Outlay	1,181,571.00	9,511.00	378,835.16	32.06%	-	5,335.61	9,511.00	373,499.55
Total Fire	1,181,571.00	9,511.00	378,835.16	32.06%	-	5,335.61	9,511.00	373,499.55
5015 Service								
Capital Outlay	177,314.00	-	9,575.26	5.40%	-	-	-	9,575.26
Total Service	177,314.00	-	9,575.26	5.40%	-	-	-	9,575.26
402 Grand Expenditures -								
Capital Equipment	1,551,752.00	9,511.00	388,410.42	25.03%	12,061.33	25,302.66	(2,550.33)	363,107.76

timing of capital expenditures

	Budget	3/31/2026	2026	% Received/ % Spent	3/31/2025	2025	Month Incr (Decr)	YTD Incr(Decr)
FUND 403: RECREATION CAPITAL IMPROVEMENT FUND								
Revenue:								
Fees, Fines & Permits	119,000.00	6,750.00	6,750.00	5.67%	2,250.00	5,250.00	4,500.00	1,500.00
Transfers	75,000.00	-	-	0.00%	-	-	-	-
Total Revenue - Recreation Capital Improvement	194,000.00	6,750.00	6,750.00	3.48%	2,250.00	5,250.00	4,500.00	1,500.00
Expenditures:								
8301 Capital Improvement								
Operating Expenses	105,600.00	-	-	0.00%	956.61	956.61	(956.61)	(956.61)
Total Capital Improvement	105,600.00	-	-	0.00%	956.61	956.61	(956.61)	(956.61)
403 Grand Expenditures - Recreation Capital Improvement	105,600.00	-	-	0.00%	956.61	956.61	(956.61)	(956.61)
FUND 406: INFRASTRUCTURE LEVY FUND								
Revenue:								
Property Tax	860,525.00	445,175.66	513,175.66	59.64%	340,345.98	502,345.98	104,829.68	10,829.68
Intergovernmental	95,000.00	-	-	0.00%	-	-	-	-
Miscellaneous	117,000.00	-	433.72	0.37%	-	85,333.60	-	(84,899.88)
Total Revenue - Infrastructure Levy	1,072,525.00	445,175.66	513,609.38	47.89%	340,345.98	587,679.58	104,829.68	(74,070.20)
Expenditures:								
5015 Service								
Operating Expenses	1,500.00	-	1,403.00	93.53%	-	-	-	1,403.00
Capital Outlay	1,367,500.00	11,869.21	41,444.77	3.03%	12,035.93	61,675.34	(166.72)	(20,230.57)
Total Service	1,369,000.00	11,869.21	42,847.77	3.13%	12,035.93	61,675.34	(166.72)	(18,827.57)
8601 Capital Improvement								
Operating Expenses	-	-	-	0.00%	-	1,356.00	-	(1,356.00)
Total Capital Improvement	-	-	-	0.00%	-	1,356.00	-	(1,356.00)
9001 Transfers								
Transfers/Advances	9,508.00	-	-	0.00%	-	-	-	-
Total Transfers/Advances	9,508.00	-	-	0.00%	-	-	-	-
406 Grand Expenditures - Infrastructure Levy	1,378,508.00	11,869.21	42,847.77	3.11%	12,035.93	63,031.34	(166.72)	(20,183.57)
Grand Total - All Revenues	20,951,339.00	2,005,597.14	4,061,761.90	19.39%	4,008,440.95	6,256,741.96	(2,002,843.81)	(2,176,512.06)
Grand Total - All Expenditures	22,149,978.00	1,110,825.04	3,471,302.39	15.67%	784,109.71	2,587,100.75	326,647.86	902,669.64

annual membership

ORANGE VILLAGE TAX ADMINISTRATORS REPORT

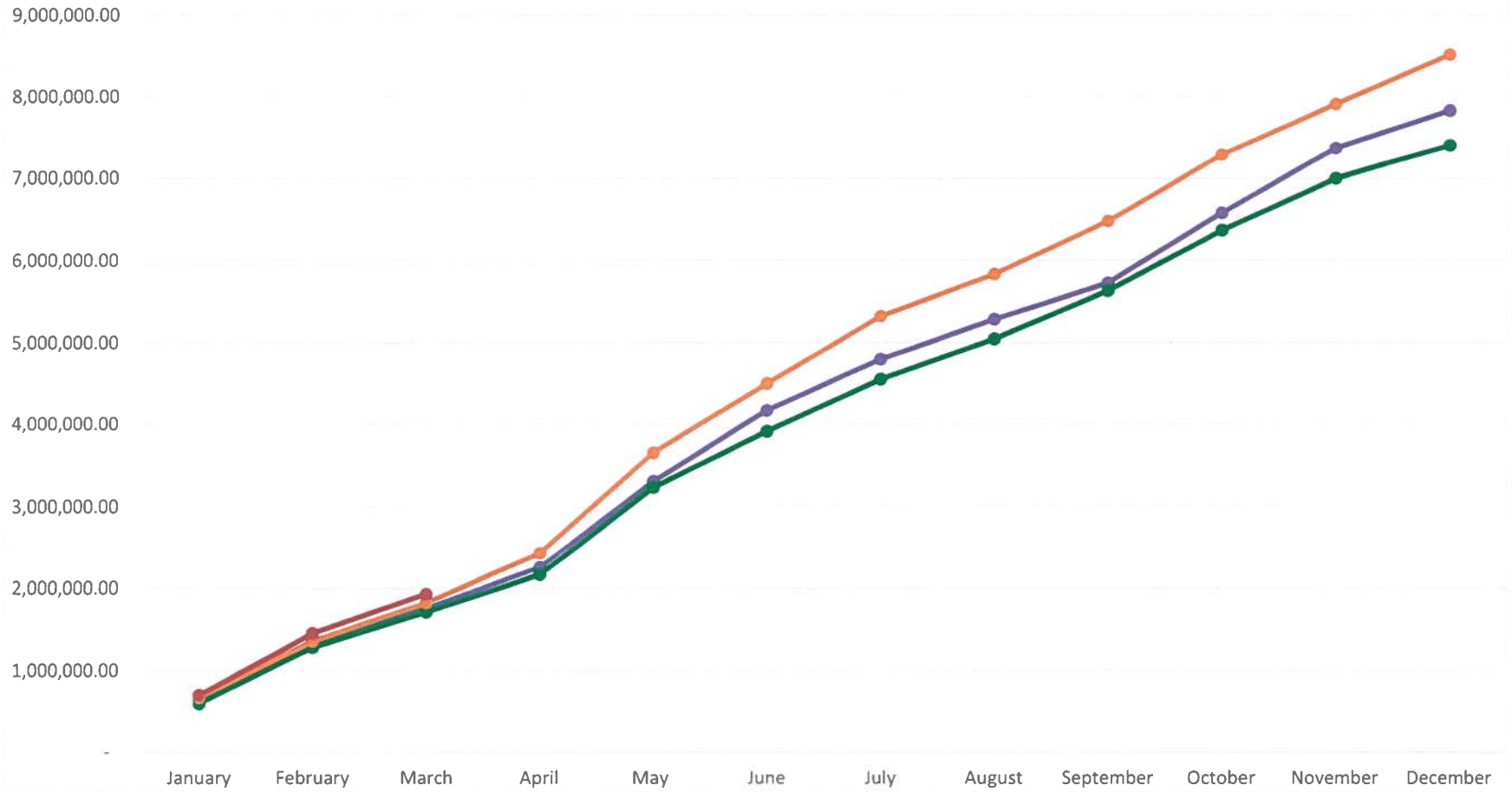
Prepared by Dana J. Kavander
Funds Received by March 31, 2026

	Wage Withholdings	Individual Taxpayers	Business Net Profits	Gross Taxes Collected	Less: Expenses	Net Income Tax Collections
Orange Village	229,419.89	31,401.42	21,682.49	282,503.80	(8,403.77)	274,100.03
Pinecrest Development	125,196.04	0.00	0.00	125,196.04	(3,755.88)	121,440.16
Total Orange Village	354,615.93	31,401.42	21,682.49	407,699.84	(12,159.65)	395,540.19
Chagrin Highlands	71,879.51	(108.28)	0.00	71,771.23	(2,153.14)	69,618.09
Mar-26	426,495.44	31,293.14	21,682.49	479,471.07	(14,312.79)	465,158.28
Orange Village	161,003.12	82,802.88	233.54	244,039.54	(7,501.19)	236,538.35
Pinecrest Development	139,934.70	0.00	0.00	139,934.70	(4,198.04)	135,736.66
Total Orange Village	300,937.82	82,802.88	233.54	383,974.24	(11,699.23)	372,275.01
Chagrin Highlands	77,712.97	0.00	66.52	77,779.49	(2,333.38)	75,446.11
Mar-25	378,650.79	82,802.88	300.06	461,753.73	(14,032.61)	447,721.12
Increase/ (Decrease)	47,844.65	(51,509.74)	21,382.43	17,717.34	(280.18)	17,437.16
Orange Village	668,674.78	598,783.17	78,934.38	1,346,392.33	(39,679.92)	1,306,712.41
Pinecrest Development	379,898.88	0.00	0.00	379,898.88	(11,396.97)	368,501.91
Total Orange Village	1,048,573.66	598,783.17	78,934.38	1,726,291.21	(51,076.89)	1,675,214.32
Chagrin Highlands	205,997.01	9.32	0.00	206,006.33	(6,180.19)	199,826.14
YTD 2026	1,254,570.67	598,792.49	78,934.38	1,932,297.54	(57,257.08)	1,875,040.46
Orange Village	531,493.36	637,438.02	53,951.18	1,222,882.56	(37,906.26)	1,184,976.30
Pinecrest Development	406,222.60	0.00	0.00	406,222.60	(12,186.68)	394,035.92
Total Orange Village	937,715.96	637,438.02	53,951.18	1,629,105.16	(50,092.94)	1,579,012.22
Chagrin Highlands	193,627.77	0.00	66.52	193,694.29	(5,810.82)	187,883.47
YTD 2025	1,131,343.73	637,438.02	54,017.70	1,822,799.45	(55,903.76)	1,766,895.69
Increase/ (Decrease)	123,226.94	(38,645.53)	24,916.68	109,498.09	(1,353.32)	108,144.77

	2026	Annual Budget	2025	Annual Budget
YTD Gross Tax Collections	1,311,453.47		1,822,799.45	
Budget	1,240,000.00	8,200,000.00	1,940,000.00	7,760,000.00
Increase (Decrease)	71,453.47		(117,200.55)	

2023 - 2026 Monthly Cumulative Income Tax Revenue

2023 2024 2025 2026



2025 Monthly Gross Income Tax Revenue (2023-2026 comparative)

