AGENDA
ORANGE VILLAGE FINANCE MEETING
NOVEMBER 11, 2026
6:15 P.M.

1. Call to order the Finance Meeting of November 11, 2026
2. Roll call
3. A Motion to approve the minutes of the October 14, 2026 Finance Meeting
4. Treasurer's Report for September, 2026
5. Tax Administrator's Report for September, 2026
6. Discussion
7. Adjournment

MINUTES
ORANGE VILLAGE FINANCE MEETING
OCTOBER 14, 2026
6:15 P.M.

1. Finance Chair, Ryan Bilsky, called the Finance Meeting of October 14, 2026 to order at 6:17 p.m.

2. Roll call

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

3. A Motion to approve the minutes of the September 9, 2026 Finance Meeting was made by Mayor Kline seconded by Mrs. Perry

Ayes:	VanValkenburgh, Kurland, Kline, Perry, Bilsky
Nays:	None

4. Treasurer's Report for August, 2026

   Mrs. Perry explained the Treasurer's Report for August, 2026

5. Tax Administrator's Report for August, 2026

   Mrs. Perry explained the Tax Administrator's Report for August, 2026

6. Discussion

   Mr. Yee sent an email explaining that due to his current work schedule he has to resign from the finance committee. He also stated his wife, Amy Fagnilli is interested in joining. Mr. Bilsky left a message for Ms. Fagnilli.

   We are looking for more members for the finance committee, please let others know. There is no compensation.

   Mr. Bilsky inquired about our gas supplier. He stated that someone approached him claiming they can save us on our rates compared to NOPEC. Mr. Bilsky will contact Bob Zugan.

7. Adjournment

   Mr. Bilsky adjourned the Finance meeting of October 14, 2026 at 6:30 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 September)

	1/1/2026	September Revenues	Prior month YTD revenues	YTD Revenues	September Expenses	Prior month YTD expenses	YTD Expenses	9/30/2026
GENERAL FUND:								
101 General Fund, Unreserved	**6,068,851.86**	1,302,352.59	8,580,150.79	9,882,503.38	805,241.69	6,802,468.13	7,607,709.82	**8,343,645.42**
Total General Fund, Unreserved	**6,068,851.86**	1,302,352.59	8,580,150.79	9,882,503.38	805,241.69	6,802,468.13	7,607,709.82	**8,343,645.42**
101 General Fund, Reserve	4,000,000.00	-	-	-	-	-	-	4,000,000.00
101 General Fund, Retirement Reserve	500,000.00	-	-	-	-	-	-	500,000.00
101 General Fund - H Funds	696,846.55	69,993.80	437,277.74	507,271.54	46,239.15	324,954.42	371,193.57	832,924.52
101 General Fund, Unclaimed Monies	5,540.50	-	1,139.94	1,139.94	-	3,102.50	3,102.50	3,577.94
Total General Fund, Reserves	5,202,387.05	69,993.80	438,417.68	508,411.48	46,239.15	328,056.92	374,296.07	5,336,502.46
Total GENERAL FUND	11,271,238.91	1,372,346.39	9,018,568.47	10,390,914.86	851,480.84	7,130,525.05	7,982,005.89	13,680,147.88
SPECIAL REVENUE FUNDS:								
201 Street Maintenance & Repair	647,873.22	25,658.17	161,721.72	187,379.89	-	249,416.87	249,416.87	585,836.24
202 State Highway Improvement	24,294.18	2,003.25	12,530.60	14,533.85	-	9,200.25	9,200.25	29,627.78
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	140.00	850.00	990.00	-	719.60	719.60	1,562.68
206 Police Professional Training	59,726.86	-	45,626.43	45,626.43	-	11,223.88	11,223.88	94,129.41
207 Police Pension	83,445.13	35,206.59	266,624.09	301,830.68	37,431.56	283,672.56	321,104.12	64,171.69
209 Pinecrest TIF	-	27,480.61	2,392,190.14	2,419,670.75	27,842.65	2,392,190.14	2,420,032.79	(362.04)
210 Tax Increment Financing	196,875.09	102,270.45	86,432.49	188,702.94	1,190.33	1,005.16	2,195.49	383,382.54
297 Ohio EPA Grant	-	-	-	-	-	-	-	-
Total SPECIAL REVENUE FUNDS	1,037,821.78	192,759.07	2,980,277.47	3,173,036.54	66,464.54	2,947,428.46	3,013,893.00	1,196,965.32
DEBT SERVICE FUND:								
301 Debt Service	562,432.53	226,249.11	109,082.65	335,331.76	2,659.05	106,523.75	109,182.80	788,581.49
CAPITAL IMPROVEMENT FUNDS:								
401 Capital Improvement	3,233,626.97	4,572.05	9,805.00	14,377.05	6,769.96	150,911.59	157,681.55	3,090,322.47
402 Capital Equipment	1,716,905.31	22,657.00	58,448.87	81,105.87	4,208.90	1,140,181.89	1,144,390.79	653,620.39
403 Recreation Capital Improvement	300,471.35	3,000.00	34,014.00	37,014.00	2,400.02	41,790.97	44,190.99	293,294.36
406 Infrastructure Levy	1,092,219.80	430,850.70	669,669.35	1,100,520.05	11,229.43	200,426.11	211,655.54	1,981,084.31
Total CAPITAL IMPROVEMENT FUNDS	6,343,223.43	461,079.75	771,937.22	1,233,016.97	24,608.31	1,533,310.56	1,557,918.87	6,018,321.53
Total ALL FUNDS	19,214,716.65	2,252,434.32	12,879,865.81	15,132,300.13	945,212.74	11,717,787.82	12,663,000.56	21,684,016.22

Orange Village
Revenue and Expenditure Report
9/30/2026

75%

	Budget	9/30/2026	2026	%Received/ % Spent	6/30/2025	2025	Month Incr (Decr)	YTD Incr(Decr)
FUND 101: GENERAL FUND								
Revenue:								
Property Tax	903,088.00	354,038.49	819,895.00	90.79%	(49,308.24)	755,100.93	403,346.73	64,794.07
Admissions and Lodging	925,000.00	121,254.57	844,021.31	91.25%	108,191.50	754,231.32	13,063.07	89,789.99
Income Tax	8,200,000.00	614,140.12	6,578,100.89	80.22%	643,629.91	6,477,184.80	(29,489.79)	100,916.09
Intergovernmental	157,800.00	4,653.08	118,454.69	75.07%	102,347.27	160,752.78	(97,694.19)	(42,298.09)
Charges for Services	180,500.00	23,656.02	156,134.60	86.50%	14,412.67	160,682.20	9,243.35	(4,547.60)
Fees, Fines & Permits	785,500.00	31,477.34	434,933.14	55.37%	47,108.95	349,784.30	(15,631.61)	85,148.84
Miscellaneous - RITA Refund	173,449.00	-	173,449.00	100.00%	-	150,204.00	-	23,245.00
Miscellaneous Income	576,350.00	153,132.97	757,514.75	131.43%	83,076.66	601,922.86	70,056.31	155,591.89
Misc - H Funds	613,450.00	69,993.80	507,271.54	82.69%	46,709.06	333,594.95	23,284.74	173,676.59
Misc - Unclaimed Monies	-	-	1,139.94	0.00%	-	-	-	1,139.94
101 Total Revenue - General Fund	**12,515,137.00**	**1,372,346.39**	**10,390,914.86**	**83.03%**	**996,167.78**	**9,743,458.14**	**376,178.61**	**647,456.72**
Expenditures:								
1011 Police								
Salary & Wages	2,622,155.00	204,454.34	1,801,246.31	68.69%	188,342.03	1,717,008.37	16,112.31	84,237.94
Gov't Obligation	38,049.00	2,885.56	25,578.01	67.22%	1,328.00	29,276.10	1,557.56	(3,698.09)
Pensions	33,649.00	1,878.20	16,801.91	49.93%	1,757.45	17,949.55	120.75	(1,147.64)
Fringe Benefits	414,589.00	43,102.95	283,006.79	68.26%	25,879.26	225,538.15	17,223.69	57,468.64
Operating Expenses	605,119.00	31,088.03	448,345.21	74.09%	25,793.73	340,397.35	5,294.30	107,947.86
H Funds	80,000.00	9,518.00	28,643.00	35.80%	528.00	3,516.00	8,990.00	25,127.00
Total Police	3,793,561.00	292,927.08	2,603,621.23	68.63%	243,628.47	2,333,685.52	49,298.61	269,935.71
1012 Fire								
Salary & Wages	1,221,283.00	101,264.09	901,711.68	73.83%	94,117.49	866,137.04	7,146.60	35,574.64
Gov't Obligation	93,429.00	7,732.46	67,270.67	72.00%	6,853.83	66,143.02	878.63	1,127.65
Pensions	11,404.00	-	3,514.64	30.82%	667.73	6,178.55	(667.73)	(2,663.91)
Operating Expenses	156,800.00	4,943.28	94,856.97	60.50%	9,479.68	84,972.73	(4,536.40)	9,884.24
Total Fire	1,482,916.00	113,939.83	1,067,353.96	71.98%	111,118.73	1,023,431.34	2,821.10	43,922.62
3013 Community Service								
Salary & Wages	345,612.00	25,033.22	238,709.50	69.07%	24,715.82	224,215.17	317.40	14,494.33
Gov't Obligation	5,012.00	349.63	3,381.36	67.47%	351.16	2,251.57	(1.53)	1,129.79
Pensions	48,386.00	3,504.66	32,685.27	67.55%	3,460.22	30,819.22	44.44	1,866.05
Fringe Benefits	68,247.00	7,752.93	49,864.29	73.06%	4,730.93	41,604.87	3,022.00	8,259.42
Operating Expenses	42,500.00	176.32	7,759.77	18.26%	110.40	5,158.84	65.92	2,600.93
H Funds	575,000.00	35,721.15	335,575.57	58.36%	25,189.25	230,505.25	10,531.90	105,070.32
Total Community Service	1,084,757.00	72,537.91	667,975.76	61.58%	58,557.78	534,554.92	13,980.13	133,420.84
4014 Rubbish								
Operating Expenses	361,500.00	28,756.46	233,270.85	64.53%	25,497.45	222,322.19	3,259.01	10,948.66
Total Rubbish	361,500.00	28,756.46	233,270.85	64.53%	25,497.45	222,322.19	3,259.01	10,948.66
5015 Service								
Salary & Wages	843,371.00	62,660.05	575,411.29	68.23%	51,640.22	511,145.84	11,019.83	64,265.45
Gov't Obligation	12,231.00	880.78	8,140.34	66.55%	733.67	6,728.83	147.11	1,411.51
Pensions	117,821.00	8,772.38	80,341.67	68.19%	7,229.63	70,552.81	1,542.75	9,788.86
Fringe Benefits	187,123.00	16,424.37	113,083.36	60.43%	7,249.92	81,362.62	9,174.45	31,720.74
Operating Expenses	187,000.00	9,874.45	157,814.90	84.39%	10,917.69	74,270.26	(1,043.24)	83,544.64
Total Service	1,347,546.00	98,612.03	934,791.56	69.37%	77,771.13	744,060.36	20,840.90	190,731.20
5016 Building & Land								
Operating Expenses	244,500.00	17,565.56	169,781.27	69.44%	20,718.84	163,220.16	(3,153.28)	6,561.11
Total Building & Land	244,500.00	17,565.56	169,781.27	69.44%	20,718.84	163,220.16	(3,153.28)	6,561.11
7018 Mayor's Office								
Salary & Wages	55,000.00	4,583.33	41,249.97	75.00%	4,583.33	41,249.97	-	-
Gov't Obligation	798.00	66.46	598.14	74.95%	66.46	(279.22)	-	877.36
Pensions	7,700.00	641.67	5,775.03	75.00%	641.67	5,775.03	-	-
Fringe Benefits	96.00	8.00	72.00	75.00%	8.00	132.00	-	(60.00)
Operating Expenses	57,000.00	394.00	13,338.64	23.40%	500.00	9,371.97	(106.00)	3,966.67
Total Mayor's Office	120,594.00	5,693.46	61,033.78	50.61%	5,799.46	56,249.75	(106.00)	4,784.03

Orange Village
Revenue and Expenditure Report
9/30/2026

75%

	Budget	9/30/2026	2026	%Received/ % Spent	6/30/2025	2025	Month Incr (Decr)	YTD Incr(Decr)
Expenditures:								
5015 Service								
Operating Expenses	34,500.00	-	9,200.25	26.67%	-	15,789.94	-	(6,589.69)
Capital Outlay	-	-	-	0.00%	-	18,330.32	-	(18,330.32)
Total Service	34,500.00	-	9,200.25	26.67%	-	34,120.26	-	(24,920.01)
202 Grand Expenditures -								
State Highway	**34,500.00**	-	**9,200.25**	**26.67%**	-	**34,120.26**	-	**(24,920.01)**
FUND 204: STATE & LOCAL LAW ENFORCEMENT FUND								
Revenue:								
Miscellaneous Income	-	-	14,302.00	0.00%	-	-	-	14,302.00
Total Revenue -								
State & Local Law Enforcement	-	-	**14,302.00**	**0.00%**	-	-	-	**14,302.00**
Expenditures:								
1011 Police								
Operating Expenses	-	-	-	-	-	-	-	-
Total Police	-	-	-	-	-	-	-	-
204 Grand Expenditures -								
State & Local Law Enforcement	-	-	-	-	-	-	-	-
FUND 205: MAYOR'S COURT COMPUTER FUND								
Revenue:								
Fees, Fines, & Permits	1,500.00	140.00	990.00	66.00%	120.00	790.00	20.00	200.00
Total Revenue -								
Mayor's Court Computer	**1,500.00**	**140.00**	**990.00**	**66.00%**	**120.00**	**790.00**	**20.00**	**200.00**
Expenditures:								
1011 Police								
Operating Expenses	2,500.00	-	719.60	28.78%	75.00	1,647.62	(75.00)	(928.02)
Total Police	2,500.00	-	719.60	28.78%	75.00	1,647.62	(75.00)	(928.02)
205 Grand Expenditures -								
Mayor's Court Computer	**2,500.00**	-	**719.60**	**28.78%**	**75.00**	**1,647.62**	**(75.00)**	**(928.02)**
FUND 206: POLICE PROFESSIONAL TRAINING FUND								
Revenue:								
Grant Income	-	-	45,626.43	0.00%	-	35,012.50	-	10,613.93
Miscellaneous Income	-	-	-	0.00%	-	-	-	-
Total Revenue -								
Police Prof. Training	-	-	**45,626.43**	**0.00%**	-	**35,012.50**	-	**10,613.93**
Expenditures:								
1011 Police								
Operating Expenses	16,000.00	-	11,223.88	70.15%	590.00	4,494.00	(590.00)	6,729.88
Total Police	16,000.00	-	11,223.88	70.15%	590.00	4,494.00	(590.00)	6,729.88
206 Grand Expenditures -								
Police Prof. Training	**16,000.00**	-	**11,223.88**	**70.15%**	**590.00**	**4,494.00**	**(590.00)**	**6,729.88**
FUND 207: POLICE PENSION FUND								
Revenue:								
Property Tax	83,309.00	35,206.59	81,817.98	98.21%	(4,930.90)	75,510.67	40,137.49	6,307.31
Intergovernmental	7,000.00	-	5,012.70	71.61%	9,804.12	9,804.12	(9,804.12)	(4,791.42)
Transfers	325,000.00	-	215,000.00	66.15%	-	140,000.00	-	75,000.00
Total Revenue -								
Police Pension	**415,309.00**	**35,206.59**	**301,830.68**	**72.68%**	**4,873.22**	**225,314.79**	**30,333.37**	**76,515.89**

Orange Village
Revenue and Expenditure Report
9/30/2026

75%

	Budget	9/30/2026	2026	%Received/ % Spent	6/30/2025	2025	Month Incr (Decr)	YTD Incr(Decr)	
Expenditures:									
7090 Debt Service									
Operating Expenses	45,000.00	2,659.05	3,847.01	8.55%	-	8,109.53	2,659.05	(4,262.52)	
Debt Service	454,640.00	-	105,335.79	23.17%	-	184,036.28	-	(78,700.49)	
Total Debt Service	499,640.00	2,659.05	109,182.80	21.85%	-	192,145.81	2,659.05	(82,963.01)	
							-	-	
							-	-	
301 Grand Expenditures -									
Debt Service Bond Retirement	**499,640.00**	**2,659.05**	**109,182.80**	**21.85%**	**-**	**192,145.81**	**2,659.05**	**(82,963.01)**	
FUND 401: CAPITAL IMPROVEMENTS FUND									
Revenue:									
Grant Income	8,814.00	-	-	-	-	-	-	-	
Miscellaneous	-	4,572.05	14,377.05	0.00%	9,697.00	9,697.00	(9,697.00)	4,680.05	
Transfers	300,000.00	-	-	-	-	-	-	-	
Total Revenue -									
Capital Improvements	**308,814.00**	**4,572.05**	**14,377.05**	**0.05**	**9,697.00**	**9,697.00**	**(9,697.00)**	**4,680.05**	
Expenditures:									
8101 Building & Facility Improvements									
Capital Improvement	628,000.00	6,769.96	157,681.55	25.11%	-	30,048.63	6,769.96	127,632.92	
Total Building & Facility Impro	628,000.00	6,769.96	157,681.55	25.11%	-	30,048.63	6,769.96	127,632.92	
401 Grand Expenditures -							-	-	
Capital Improvements	**628,000.00**	**6,769.96**	**157,681.55**	**25.11%**	**-**	**30,048.63**	**6,769.96**	**127,632.92**	
FUND 402: CAPITAL EQUIPMENT FUND									
Revenue:									
Grant Income	186,857.00	-	-	0.00%	-	31,018.36	-	(31,018.36)	
Miscellaneous	65,000.00	22,657.00	81,105.87	124.78%	1,165.00	63,360.52	21,492.00	17,745.35	timing of grant funds
Transfers	492,000.00	-	-	0.00%	593.00	22,293.55	(22,293.55)	(22,293.55)	
Total Revenue -									
Capital Equipment	**743,857.00**	**22,657.00**	**81,105.87**	**10.90%**	**1,758.00**	**116,672.43**	**(801.55)**	**(35,566.56)**	
Expenditures:									
1011 Police									
Capital Outlay	192,867.00	1,837.75	163,392.16	84.72%	-	208,682.76	1,837.75	163,392.16	timing of capital expenditures
Total Police	192,867.00	1,837.75	163,392.16	84.72%	-	208,682.76	1,837.75	(45,290.60)	
1012 Fire									
Capital Outlay	1,181,571.00	-	874,597.28	74.02%	17,934.31	73,099.92	-	874,597.28	
Total Fire	1,181,571.00	-	874,597.28	74.02%	17,934.31	73,099.92	(17,934.31)	801,497.36	
5015 Service									
Capital Outlay	177,314.00	2,371.15	106,401.35	60.01%	-	27,838.58	2,371.15	106,401.35	
Total Service	177,314.00	2,371.15	106,401.35	60.01%	-	27,838.58	2,371.15	78,562.77	
402 Grand Expenditures -							-	-	
Capital Equipment	**1,551,752.00**	**4,208.90**	**1,144,390.79**	**73.75%**	**17,934.31**	**309,621.26**	**4,208.90**	**1,144,390.79**	
FUND 403: RECREATION CAPITAL IMPROVEMENT FUND									
Revenue:									
Fees, Fines & Permits	119,000.00	3,000.00	37,014.00	31.10%	6,750.00	24,000.00	3,000.00	37,014.00	
Total Revenue -									
Recreation Capital Improvement	**194,000.00**	**3,000.00**	**37,014.00**	**31.10%**	**6,750.00**	**24,000.00**	**(21,000.00)**	**37,014.00**	

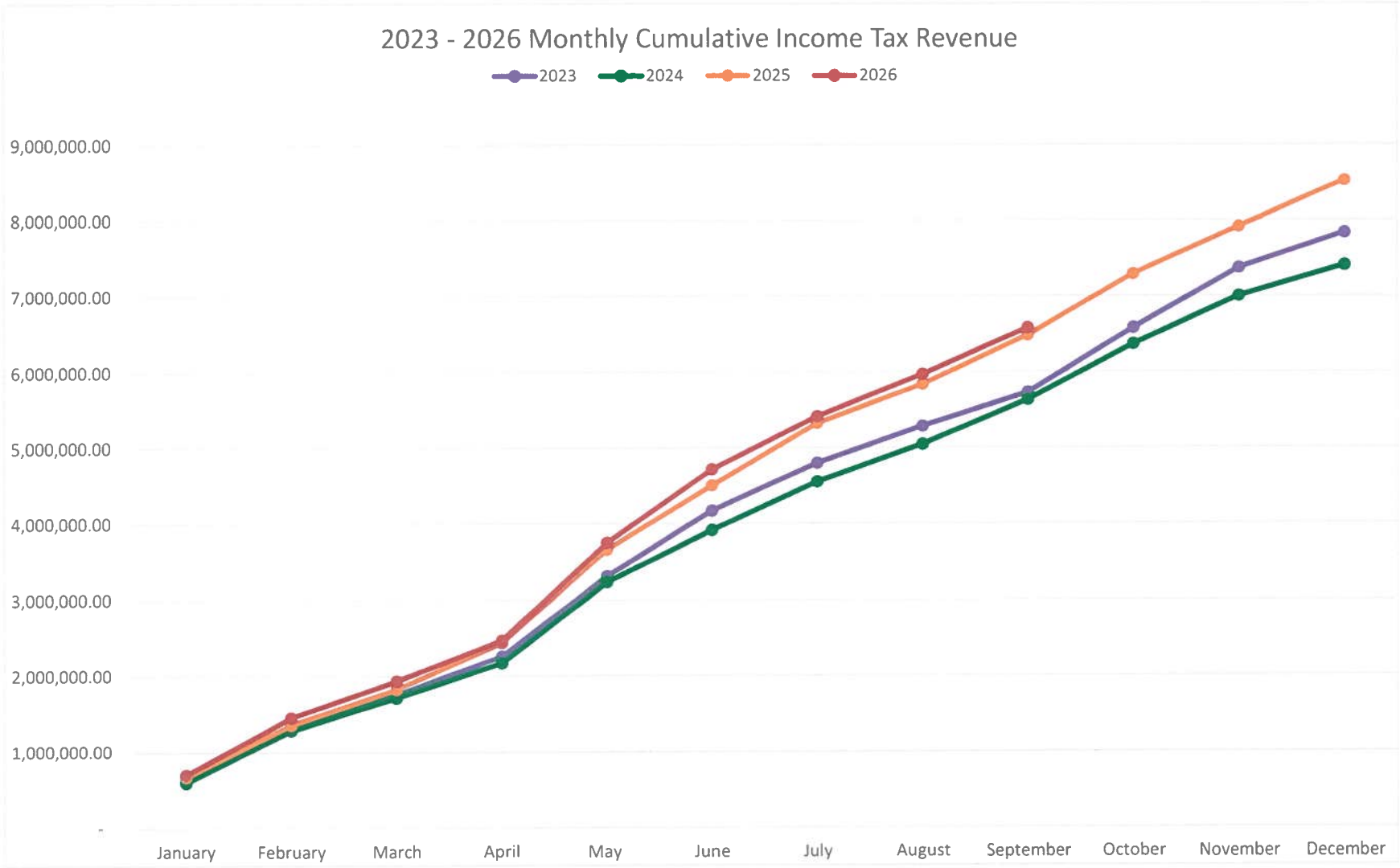
ORANGE VILLAGE TAX ADMINISTRATORS REPORT

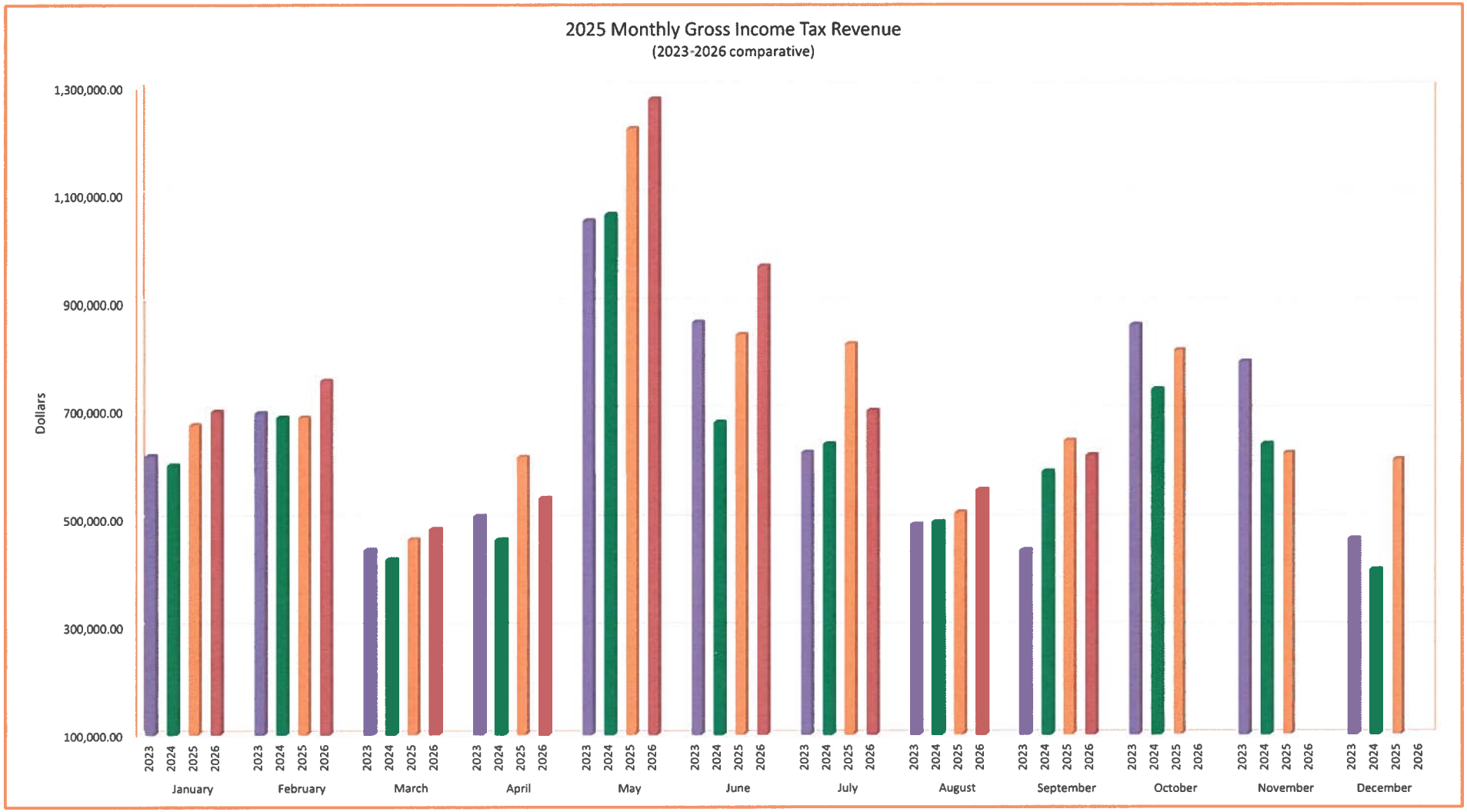
Prepared by Dana J. Kavander

Funds Received by September 30, 2026

	Wage Withholdings	Individual Taxpayers	Business Net Profits	**Gross Taxes Collected**	Less: Expenses	Net Income Tax Collections
Orange Village	225,805.47	146,674.79	25,735.35	**398,215.61**	(11,969.11)	386,246.50
Pinecrest Development	128,115.31	0.00	0.00	**128,115.31**	(3,843.46)	124,271.85
Total Orange Village	353,920.78	146,674.79	25,735.35	**526,330.92**	(15,812.57)	510,518.35
Chagrin Highlands	87,809.20	0.00	0.00	**87,809.20**	(2,634.27)	85,174.93
Sep-26	441,729.98	146,674.79	25,735.35	**614,140.12**	(18,446.84)	595,693.28
Orange Village	173,504.69	233,529.20	18,903.88	**425,937.77**	(12,818.42)	413,119.35
Pinecrest Development	137,973.56	0.00	0.00	**137,973.56**	(4,139.21)	133,834.35
Total Orange Village	311,478.25	233,529.20	18,903.88	**563,911.33**	(16,957.63)	546,953.70
Chagrin Highlands	79,718.58	0.00	0.00	**79,718.58**	(2,391.56)	77,327.02
Sep-25	391,196.83	233,529.20	18,903.88	**643,629.91**	(19,349.19)	624,280.72
Increase/ (Decrease)	50,533.15	(86,854.41)	6,831.47	**(29,489.79)**	902.35	(28,587.44)
Orange Village	1,974,900.86	2,421,606.29	415,010.20	**4,811,517.35**	(142,641.52)	4,668,875.83
Pinecrest Development	1,135,357.59	0.00	0.00	**1,135,357.59**	(34,060.73)	1,101,296.86
Total Orange Village	3,110,258.45	2,421,606.29	415,010.20	**5,946,874.94**	(176,702.25)	5,770,172.69
Chagrin Highlands	630,263.08	707.09	255.78	**631,225.95**	(18,914.87)	612,311.08
YTD 2026	3,740,521.53	2,422,313.38	415,265.98	**6,578,100.89**	(195,617.12)	6,382,483.77
Orange Village	1,586,070.80	2,533,528.38	604,814.92	**4,724,414.10**	(140,691.55)	4,583,722.55
Pinecrest Development	1,174,243.32	0.00	0.00	**1,174,243.32**	(35,227.30)	1,139,016.02
Total Orange Village	2,760,314.12	2,533,528.38	604,814.92	**5,898,657.42**	(175,918.85)	5,722,738.57
Chagrin Highlands	576,178.50	2,012.88	336.00	**578,527.38**	(15,465.50)	563,061.88
YTD 2025	3,336,492.62	2,535,541.26	605,150.92	**6,477,184.80**	(191,384.35)	6,285,800.45
Increase/ (Decrease)	404,028.91	(113,227.88)	(189,884.94)	**100,916.09**	(4,232.76)	96,683.33

	2026	Annual Budget	2025	Annual Budget
YTD Gross Tax Collections	6,578,100.89	8,200,000.00	6,477,184.80	7,760,000.00
% of Budget Collected	80%		83%	


2023 - 2026 Monthly Cumulative Income Tax Revenue
2023
2024
2025
2026
9,000,000.00
8,000,000.00
7,000,000.00
6,000,000.00
5,000,000.00
4,000,000.00
3,000,000.00
2,000,000.00
1,000,000.00
-
January
February
March
April
May
June
July
August
September
October
November
December


2025 Monthly Gross Income Tax Revenue
(2023-2026 comparative)
Dollars
1,300,000.00
1,100,000.00
900,000.00
700,000.00
500,000.00
300,000.00
100,000.00
2023
2024
2025
2026
January
February
March
April
May
June
July
August
September
October
November
December