



Finance and Audit Committee Meeting

January 30, 2026, 1:30 p.m.

NOACA Offices, 1299 Superior Ave.
Cleveland, OH 44114

RSVP to 216-241-2414 ext. 282
or boardliaison@mpo.noaca.org

NOACA will **STRENGTHEN** regional cohesion, **PRESERVE** existing infrastructure, and **BUILD** a sustainable multimodal transportation system to **SUPPORT** economic development and **ENHANCE** quality of life in Northeast Ohio.



NORTHEAST OHIO AREAWIDE COORDINATING AGENCY

MEMORANDUM

TO: Finance and Audit Committee Members

Jason W. Boyd, County Administrator, Lake County
Justin Bibb, Mayor, City of Cleveland
Jack Bradley, Mayor, City of Lorain
Carolyn Brakey, Commissioner, Geauga County
Kevin Brubaker, Mayor, City of Elyria
Matthew Castelli, Mayor, City of Middleburg Heights
Andrew Conrad, P.E., P.S., County Engineer, Medina County
Michael Dever, Director of Public Works, Cuyahoga County
Jeff Epstein, President & CEO, Cleveland-Cuyahoga County Port Authority
Marty Gallagher, Commissioner, Lorain County
Andy Haupt, P.E., P.S., County Engineer, Geauga County
Sandra Morgan, Mayor, City of East Cleveland
Chris Ronayne, County Executive, Cuyahoga County

FROM: John Plecnik, Chair
Commissioner, Lake County

DATE: January 23, 2026

RE: Finance and Audit Committee

Attached please find materials for the Finance and Audit Committee meeting on **Friday, January 30, 2026, from 1:30 – 3:00 p.m. at NOACA's Offices, 1299 Superior Avenue, Cleveland, Ohio.**

Please note that in addition to the members listed above, any interested Board members are welcome to attend. Notice of this meeting has been publicly posted, and major public media has been notified.



Northeast Ohio Areawide Coordinating Agency
Friday, January 30, 2026
1:30 – 3:00 p.m.

The public can view the meeting live at: youtube.com/live/1gXAuQBjOu0?feature=share

FINANCE AND AUDIT COMMITTEE MEETING AGENDA

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10. Adjourn	

Next Meeting: **Friday, April 10, 1:30 – 3:00 p.m.**
NOACA Offices, 1299 Superior Avenue, Cleveland, Ohio



NOACA Finance and Audit Committee
Meeting Minutes
November 14, 2025
NOACA Offices
1299 Superior Avenue, Cleveland, Ohio

Present: Please see the attached attendance record.

Mayor Jack Bradley, Chair of the Finance and Audit Committee, convened the meeting at 8:30 a.m.

Meeting Minutes

Mr. Thomas Patrick made a motion to approve the meeting minutes of August 8, 2025. Mr. Andy Conrad seconded the motion. The motion passed by voice vote.

Public Comment on Current Agenda Items

No one signed in to provide public comment at this meeting.

Chair's/Executive Director's Report

Director Grace Gallucci made the following announcements:

- NOACA received the GFOA Certificate of Achievement for Excellence in Financial Reporting for its FY2024 Annual Comprehensive Financial Report (ACFR), representing the highest recognition in governmental accounting and financial reporting.
- The 2026 proposed meeting schedule shifts Finance and Audit Committee meeting dates to the same dates as the External Affairs, Policy, and Planning and Programming Committee meetings, with the time changing from 8:30-10 a.m. to 1:30-3 p.m. This adjustment ensures that most agency business is reviewed by the standing committees before the Governance and Executive Committee meetings.

Mayor Castelli asked whether future Finance and Audit Committee meetings would continue on Fridays.

Director Gallucci confirmed they would, explaining that aligning all standing committees on the same day benefits some members but may create scheduling challenges for those who also serve on the Governance or Executive Committee.

Action Items

Brownfields RLF Recommendation for Funding – MidTown Cleveland Inc.

Mr. Jason Knauer reported that approval from the Board is being requested for a \$750,000 loan from the Brownfields Revolving Loan Fund to MidTown Cleveland, Inc., pending U.S. EPA

eligibility and a creditworthiness review. The 2.534-acre site at 3301 Payne Ave., containing a 38,000-sq-ft former retail building, will be redeveloped into mixed-use affordable housing and commercial space, with possible use as a Cleveland Public Library branch. Located in a Vibrant NEO Strategic Investment Area, the project supports high-poverty, high-risk populations and aligns with Cleveland's 2021–2025 Consolidated Plan and the Connecting Cleveland 2020 Plan. Environmental review includes Phase I and II assessments and an asbestos survey. Redevelopment costs total \$47.1 million, with 250 temporary jobs expected. \$43 million has already been secured. MidTown's initial request of \$3.48 million for remediation was reduced to \$1.3 million. While the applicant prefers a subgrant, they are open to a loan. The Brownfields Steering Committee recommended a 15-year loan at 3% interest, with interest-only payments for the 36-month construction period.

Mr. Knauer stated that the financial impacts include allocating \$750,000 from the Brownfields Revolving Loan Fund, with funds disbursed as reimbursement for eligible expenses. Pending Board approval, the loan will be executed and funds encumbered, subject to U.S. EPA eligibility determination and final creditworthiness analysis.

Mayor Castelli made a motion to recommend the Brownfields RLF Recommendation for Funding – MidTown Cleveland Inc. to the Executive Committee for placement on the December 12, 2025, Board of Directors agenda. Mayor Michael Dylan Brennan seconded the motion.

Mr. Skip Claypool asked whether NOACA is the primary or secondary lender for the loan and who the other lenders are. He also asked how NOACA's \$750,000 fits within the project's \$47 million total cost.

Mr. Knauer explained that the applicant has a LIDAC loan as primary funding, and NOACA's loan would supplement it.

Mr. Claypool further inquired about the recourse NOACA has if the applicant defaults.

Mr. Knauer said NOACA typically requires measures such as a personal guarantee and an escrow account to serve as collateral if a payment is missed.

Mr. Claypool noted that, given NOACA's \$750,000 is a small portion of the total financing, it is likely low in repayment priority and unlikely to be paid in a default. He asked if that assumption is correct.

Director Gallucci said she could not confirm NOACA's repayment position and that staff would investigate and provide an answer, noting that repayment order is important for all lenders.

Mr. Claypool said that, given NOACA's small share of the overall financing, he assumes NOACA is low in repayment priority and unlikely to recover its funds in a default. He noted the Committee should understand this risk when voting. He also asked for clarification on the legal relationship between NOACA, Vibrant NEO, and the Brownfields Revolving Loan Program.

Director Gallucci explained that Vibrant NEO and NOACA were co-applicants to the U.S. EPA loan program, expanding the program's footprint to Vibrant NEO's 12-county region. Both organizations participate in project selection, but NOACA is the fiduciary agent: it receives, disburses, and is repaid the funds, and manages the loan program.

Mr. Claypool added that NOACA's legal structure remains unclear to him. ODOT lists NOACA as a county organization rather than a Council of Governments, and he has not yet received clarification on what that designation means under Ohio law.

Director Gallucci explained that the RLF is separate from NOACA's MPO role. The \$750,000 comes from U.S. EPA funds, not U.S. DOT, and is part of activities NOACA is permitted to undertake under its Code of Regulations. She noted that Vibrant NEO was formed after NOACA received a \$4.2 million joint federal grant in 2010 from U.S. DOT, HUD, and U.S. EPA. NOACA served as the fiduciary agent for that grant, and Vibrant NEO now continues that planning work. The current loan program stems from the final Vibrant NEO plan, but remains distinct from NOACA's MPO functions.

Mr. Claypool said he understood the history but remained concerned about the legal relationship between NOACA and Vibrant NEO, noting that counties outside NOACA's region are not represented at the NOACA table yet are part of Vibrant NEO. He questioned how NOACA's Finance and Audit Committee can approve loans involving two legal entities and asked for clarity on that relationship.

Director Gallucci clarified that NOACA is Vibrant NEO's fiduciary and serves as its treasurer. Until this year, NOACA also chaired Vibrant NEO. Any action related to the Brownfields RLF must first be approved by the Vibrant NEO Board before coming to NOACA, and this project has already received that approval.

Mr. Claypool asked who serves on the Vibrant NEO Board.

Director Gallucci said she did not know the full list from memory, but noted that the Vibrant NEO Board includes representatives from 12 counties.

Mr. Claypool asked whether Portage or Ashtabula counties are represented on the Vibrant NEO Board.

Director Gallucci explained that all 12 counties are invited to participate, though not all do. She added that a joint Brownfields Steering Committee, created when NOACA accepted the loan program—includes representatives from the full 12-county region. The Steering Committee reviews proposals first and makes recommendations, which then go to the Vibrant NEO Board and ultimately to the NOACA Board as the fiduciary agent.

Mr. Claypool commented that this process occurs behind the scenes and has not been discussed with the Committee. He said he is still trying to understand how it works.

Director Gallucci stated that the NOACA Board has not yet approved the loan and that this presentation is part of the process to bring it forward.

Mr. Claypool asked when Vibrant NEO approved the loan, who attended that meeting, and whether minutes exist, noting NOACA's fiduciary responsibilities and the need for full documentation.

Director Gallucci said NOACA has all required documentation, including meeting minutes. She noted that the Vibrant NEO Board met a couple of weeks ago and the Brownfields Steering Committee met prior to that. She added that the Steering Committee operates differently, as it does not have a fiduciary agent. She also referenced attendees from the last Vibrant NEO

meeting, including representatives from NEFCO (Summit and Canton), Lorain County, and Cuyahoga County.

Director Gallucci asked Mr. Knauer whether the minutes include attendance for online participants, and Mr. Knauer said he believed they do.

Director Gallucci stated that, similar to NOACA, attendance at meetings is not the only indicator of representation; what matters is the organization's membership structure, charter, and bylaws. She noted that Vibrant NEO has existed since 2010 and is not new to the NOACA Board. She added that staff can provide more information in the future about the process followed by NOACA and Vibrant NEO before bringing the loan recommendation to the Finance and Audit Committee.

Mr. Claypool expressed concern that many NOACA Board members may not understand what Vibrant NEO is, what type of legal entity it is, or how it operates. He said this lack of understanding raises questions about the Board's ability to meet its fiduciary responsibilities when making decisions involving Vibrant NEO.

Director Gallucci clarified that Vibrant NEO has its own board that votes independently, and NOACA is not making decisions on its behalf. She noted that the loan recommendation is before the Committee only because it was approved by Vibrant NEO, and that NOACA, Vibrant NEO, and the U.S. EPA have an agreement governing the program.

Mr. Claypool responded that the NOACA Board is effectively making the decision for NOACA/Vibrant NEO. He said NOACA is serving as the fiduciary for Vibrant NEO and is being asked to approve a \$750,000 loan previously approved by Vibrant NEO. He stated that many committee members do not fully understand this arrangement.

Director Gallucci clarified that NOACA's role as fiduciary agent for Vibrant NEO is separate from the project budget being discussed. Vibrant NEO is its own organization, and NOACA has served as its fiduciary since 2010. She explained that this co-applicant structure enabled the organizations to successfully secure federal funds, and the U.S. EPA prefers NOACA to serve as the responsible party because it is a public agency, while Vibrant NEO is a nonprofit.

Mr. Claypool then referred to a presentation slide noting that the applicant's project included affordable housing and asked Mr. Knauer to define "affordable housing."

Mr. Knauer said he believed affordable units are those affordable to households at 60% of the area median income and stated he would follow up with the exact figures.

Mr. Claypool noted that terms like "affordable housing" are often used without a clear understanding of what they mean. He expressed concern that NOACA is funding projects without fully knowing the details, including criteria related to people's health, which he questioned, given privacy regulations. He stated he has some misgivings but might vote in favor of moving the item forward, emphasizing that Committee members should understand what they are deciding.

Mayor John Marra asked who benefits from the project and how NOACA benefits from the loan.

Director Gallucci explained that NOACA applied for a U.S. EPA revolving loan fund, and the project aligns with Vibrant NEO 2040, which recommends remediating brownfields for economic development across the 12-county region. She noted that while this is outside NOACA's MPO

responsibilities, it benefits the region by supporting economic development in coordination with transportation infrastructure.

Mayor Marra asked who benefits from the loan itself.

Director Gallucci said the community benefits, including potential gains for local governments through an increased tax base, new jobs, and redeveloped property. She emphasized that NOACA's responsibilities, even as an MPO, include consideration of economic development in transportation planning.

Mayor Marra stated that he did not see a benefit from the project, noting that many developments receive tax abatements and thus generate little or no additional tax revenue.

Director Gallucci clarified that the Finance and Audit Committee and NOACA Board are approving the loan, not the loan program itself. She noted that the revolving loan program was previously established and vetted by the NOACA Board in partnership with Vibrant NEO, and has been in place for nearly five years. She added that staff could provide more background at a future meeting for members unfamiliar with the program.

Mr. Patrick asked about the timeline for the U.S. EPA eligibility determination and creditworthiness analysis, and questioned why the Committee would vote on the loan if applicant eligibility is not yet confirmed.

Mr. Knauer said the eligibility determination was delayed due to the government shutdown. He confirmed that NOACA has submitted all materials and received correspondence from the U.S. EPA program officer, and he expects the determination and creditworthiness analysis to be completed in time for the NOACA Board meeting.

Director Gallucci added that under normal circumstances, this information would have been available to present to the Finance and Audit Committee, but the government shutdown caused the delay.

Mr. Knauer confirmed Director Gallucci's explanation.

Mr. Patrick noted that NOACA is effectively moving ahead on the loan despite incomplete steps due to the federal government shutdown.

Director Gallucci agreed, stating that the process is now falling into place and all information should be complete by the NOACA Board meeting. She added that if it is not, the item could be pulled or tabled at the Board's discretion.

Mr. Patrick requested that it be noted that government shutdowns can cause collateral impacts on NOACA's processes and stated he would likely vote against the proposed RLF loan for that reason.

The Committee voted. Mr. Claypool, Mayor Marra and Mr. Patrick voted no. The motion passed by voice vote.

Presentation/Discussion Items

SFY 2026 First Quarter Capital Programs Performance Measures

Director Gallucci explained that staff provided this presentation as part of the routine quarterly update to the Finance and Audit Committee on the capital program's performance measures. These measures guide the development, delivery, and monitoring of NOACA-funded projects, which use federal pass-through funds. The Committee expressed concern about high balances, project delays, and slower spending. Staff noted that delays stem from COVID-related setbacks and increased funding from the 2021 IIJA, which requires more project preparation. NOACA is working with project sponsors to advance ready projects—such as two Cuyahoga County projects totaling \$10 million—and defer unready projects to later in the TIP, ensuring timely delivery. Staff emphasized their commitment to improving project execution and will continue updating the Committee regularly.

Director Gallucci noted that ODOT has adopted NOACA's performance measures for statewide use, reflecting their effectiveness; measures originally developed by NOACA are now required for all MPOs.

Ms. Sarah White provided background on NOACA's Capital Programs Performance Measures, noting that the SFY 2026 allocation for capital infrastructure programs is \$60.5 million. She reviewed performance areas for program delivery and fund utilization, and discussed the SFY 2026 first-quarter measures:

- Program Delivery
 - % On-Time Project Implementation: 80%, YTD: 80%
4 of 5 projects delivered on time this quarter
 - % Program Balance: 20%, YTD: 20%:
\$21.5M programmed in last quarter/\$105.2M programmed in total SFY 2026
- Fund Utilization
 - % of Estimate Accuracy: (-10%), YTD: (-10%)
5 projects: \$31.3M (TIP Budget) vs. \$28.1M (Actual)
 - % of Funds Encumbered: 67%, YTD: 67%
\$70.5M Encumbered/Budget Takes/Outstanding vs. \$105.2M Budget

Director Gallucci noted staff's concern that 67% of funds were encumbered in the first quarter and emphasized the need to ensure road projects continue to move forward. She stated that NOACA will work more aggressively with project sponsors to advance these projects.

Ms. White said staff will continue collaborating with project sponsors and ODOT to meet SFY 2026 Capital Programs Performance Measures, including:

- Advancing future TIP projects
- Advancing future programmed debt service payments

Ms. Bonnie Teeuwen noted that on-time project implementation in 2025 was 68%, meaning not all planned projects were delivered. She asked how the carryover into 2026 is tracked and how the Committee can ensure there is not a backlog of unfinished 2025 projects.

Ms. White explained that this performance measure evaluates projects within the year only, so NOACA does not receive credit for projects completed late.

Ms. Teeuwen noted that projects rolled over from previous years may result in higher implementation in early 2026 than the first-quarter goal.

Ms. White clarified that NOACA only counts projects it anticipated for that year; unexpected rollovers are not included in the performance measure.

Director Gallucci added that this raises a point about how NOACA measures performance, specifically whether 2025 backlogged projects are counted in 2026.

Ms. White confirmed that sometimes they are.

Director Gallucci said staff should ensure NOACA accounts for both backlog and current-year projects, possibly showing two numbers or a combined figure broken down accordingly, and should consider Ms. Teeuwen's comment.

Ms. White said staff can do that and noted that later projects are captured in fund utilization, though not in NOACA's scheduling.

Mayor Marra asked if the Committee could access a list of projects to see how they moved up in line.

Director Gallucci confirmed that staff track this and can include it in the Committee packet if requested.

Mayor Marra expressed concern that this information is not included in advance. He noted that while presentations are helpful, the Committee would benefit from receiving them prior to meetings rather than only afterward.

Director Gallucci noted that the performance measures were included in the packet, though the presentation displays them differently with color coding and visuals.

Mayor Marra responded that there were no links to the slides in the packet and reiterated that the Committee needs the backup information for all projects to understand percentages, completed projects, and future plans.

Ms. White confirmed that the measures themselves were included in the packet.

Director Gallucci clarified that while all measures were in the packet, the presentation slides were not, as they are prepared for the meeting. She noted it was not feasible to include the slides in the Finance and Audit meeting packet in time.

Mayor Marra acknowledged that he understood the PowerPoint slides were not provided in advance.

Director Gallucci explained that staff have not previously provided detailed project-level information because the Board typically focuses on policy issues, not operational details. The Finance and Audit Committee can request this information, and staff can include it. She noted that all project information is available in NOACA's TIP, including approved projects and their scheduled years, though monthly or quarterly updates are more operational in nature.

Mayor Marra said he was seeking more transparency.

Ms. White added that the meeting packet notes projects implemented in the previous quarter, including budget amounts and variances, which provide some insight into project performance.

Director Gallucci noted that future project information can also be extracted from the TIP and provided to the Committee if members prefer not to look it up themselves.

Ms. White noted that staff could provide the Annual Priority List.

Director Gallucci said the Annual Priority List is approved by the Board each year, and all information has been shared, though formats vary by committee.

Mr. May added that the Finance and Audit Committee packet does not currently include this information, but NOACA's monitoring report, shared with other committees, could be included to show the projects planned for the year and their status.

Director Gallucci thanked Mr. May and confirmed that staff can present the monitoring report to the Finance and Audit Committee as well.

Mr. Claypool supported better tracking of project implementation and suggested providing presentation materials to Board members in advance so they can review and ask questions beforehand. He also asked about enforcement if projects are not completed.

Director Gallucci said NOACA's main enforcement tool, which is rarely used, is reclaiming funds. She explained that Board-approved policy allows, but does not require, cancellation of projects that are five years overdue.

Mr. Claypool asked if ODOT is involved with this process.

Director Gallucci clarified that these performance measures apply only to NOACA-funded federal projects. While the TIP also includes ODOT-funded projects, those measures are not part of this review.

Mr. Claypool asked Director Gallucci if she was referring to STBG.

Director Gallucci noted that most of the programs mentioned by Ms. White are STBG, and ODOT has adopted NOACA's measurement approach for all MPOs, reflecting positively on the Finance and Audit Committee's work from a decade ago.

Mayor Bradley asked if Ms. White could provide as much data as possible to the Finance Committee prior to meetings for preparation purposes.

Ms. White said yes.

Director Gallucci added that while the Board and Committee have not historically requested this level of detail, staff can attach relevant information to Finance and Audit Committee items. She noted that providing all slides in advance may be challenging and requires further discussion with staff, as advance materials can have both positive and negative impacts on participation. She committed to reviewing the feasibility with staff.

Mayor Brennan said Director Gallucci made good points and noted that providing slides in advance without the presentation could lead members to make incorrect assumptions. He emphasized that he prefers high-level, policy-focused discussions rather than micromanaging staff work. Sending detailed numbers in advance might encourage all members to perform staff-level analysis, which he believes is unnecessary unless problems are evident. He suggested no

changes be made now and that any decision on advance materials be part of a larger discussion, noting that careful consideration is needed to avoid unnecessary micromanagement or creating problems where none exist. Mayor Brennan added that he is leaving the Committee and Board at the end of the year and offered these comments for deliberation rather than as a directive for next year.

Reports/Updates

Mayor Bradley stated that the Financial Reports and the Brownfields Revolving Loan Fund Quarterly Report were included in the meeting packet.

Mr. Claypool asked Director Gallucci to define MARAD, which Ms. Barlik clarified is the U.S. Maritime Administration, part of U.S. DOT.

Mr. Claypool asked about the \$6 million listed for MARAD.

Director Gallucci explained that the MARAD funding is a grant for the Irishtown Bend project.

Ms. Deborah Wordell added that the \$6 million is a pass-through from MARAD to NOACA and then to the Cleveland-Cuyahoga County Port Authority, with NOACA reimbursed by MARAD.

Mr. Claypool confirmed that it does not cost NOACA any funds.

Mr. Claypool asked about the \$103,000 budgeted for meeting costs.

Ms. Wordell explained that this covers Board, committee, subcommittee, and council meetings.

Mr. Claypool noted he is not paid to attend NOACA meetings.

Director Gallucci stated that NOACA staff are salaried, but there are costs when meetings are held off-site, such as audio-visual equipment.

Mr. Claypool clarified that NOACA pays staff salaries regardless and requested more details on the line items for meeting costs.

Ms. Wordell said she could provide line-item detail if necessary.

Director Gallucci explained that staff time is fully allocated to projects and activities, so costs reflect actual work hours rather than just salary.

Mr. Claypool said he understood and requested the detailed breakdown of the spreadsheet summaries.

Ms. Wordell confirmed that staff can provide detailed line-item information.

Mayor Marra asked if staff are paid separately for meetings beyond the \$4 million salaries and \$2 million in benefits listed.

Director Gallucci clarified that staff costs are allocated to projects, and the summary in the packet reflects that.

Ms. Wordell added that meeting costs outside salaries include items such as bagels, lunches, and the annual meeting. Revenue from the annual meeting offsets some costs, but expenses are still recorded. Director Gallucci noted that board and committee members do not pay for the annual meeting.

Mr. Claypool questioned other costs, such as \$107,000 for software, and requested detailed information to better understand these expenditures. Director Gallucci explained that the financial report is a summary, which can be produced at multiple levels (object class, project, division), and staff follow the format requested by the Committee, but are open to guidance.

Mayor Marra expressed concern over \$103,000 in meeting costs and nearly \$250,000 in advertising, questioning the need for MPO advertising. He also asked about the \$2 million brownfields allocation versus the \$750,000 loan.

Director Gallucci explained that the report measures expenditures against the already-approved 2026 budget. Staff are currently preparing the 2027 budget, which will be reviewed by the Finance and Audit Committee at the end of January.

Mr. Claypool noted that the budget reflects forecasts, not actual expenditures, and the Committee can raise concerns with the Board if any items seem out of line, potentially leading to adjustments.

Director Gallucci stated that while the Board can adjust the budget, the current report measures expenditures against the approved 2026 budget. She emphasized that exceeding budgeted amounts should trigger immediate concern. She added that staff will consider the Committee's comments for the 2027 budget, but any changes require multi-month approval processes with ODOT and FHWA.

Old Business

No old business was discussed at this meeting.

New Business

No new business was discussed at this meeting.

Adjournment

Mr. Conrad made a motion to adjourn the meeting. Mr. Patrick seconded the motion. The motion passed by voice vote.

Note: Additional information on the agenda items can be found on [NOACA's website](#) and [YouTube channel](#).



NOACA

Northeast Ohio Areawide Coordinating Agency

Finance and Audit Committee 2025 Attendance Record

MEMBERS	2/14/25	5/9/25	8/8/25	11/14/25
BIBB, Justin (Bonnie Teeuwen, Alternate) (Mike Culp, Alternate on 5/9/25)	A	A	A	A
BRADLEY, Jack (Dale Vandersommen, Alternate)	X	X	A	X
BRAKEY, Carolyn (Shane Hajjar, Alternate)		X		X
BRENNAN, Michael Dylan (Deanna Bremer Fisher, Alternate)	X	A	X	X
BRUBAKER, Kevin (Dawn Calvert, Alternate)		X		X
CASTELLI, Matthew (Jim Herron, Alternate)	A	X		X
CONRAD, Andy (Bethany Dentler, Alternate)	X	X	X	X
DEVER, Michael (Nichole English, Alternate) (Eric Mack, Alternate on 11/14/25)	X	X	X	A
EPSTEIN, Jeff (Linda Sternheimer, Alternate)				A
EXLEY, Alan (Kirk Dimmick, Alternate)	X	X	X	X
GUTHEIL, David (Linda Sternheimer, Alternate)				
MOORE, David J. (Thomas Patrick III, Alternate) (John Gall, Alternate 2/14/25)	A	A	A	A
PLECNIK, John (John Marra, Alternate)	A		A	A
RONAYNE, Chris (Debbie Berry, Alternate) (Annie Pease, Alternate on 11/14/25)	A	A	A	A
SPIDALIERI, Ralph (Walter "Skip" Claypool, Alternate)			A	A
TOTAL	10	11	10	14

X = Member present A = Alternate present



**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY
M E M O R A N D U M**

TO: NOACA Finance and Audit Committee
FROM: Grace Gallucci, Executive Director and Chief Executive Officer
DATE: January 23, 2026
RE: **CY 2026 Finance and Audit Committee Focus Areas**

ACTION REQUESTED

The Committee is asked to discuss and adopt what it desires to accomplish for calendar year 2026.

BACKGROUND/JUSTIFICATION FOR CURRENT ACTION

Last year, the Finance and Audit Committee focused on the following efforts:

2025 Focus Areas	Status
Annual Overall Work Program and Budget Development and Management	Ongoing
Transportation Improvement Program (TIP) Financial Plans and Administration	Ongoing
Procurement and Contract Administration	Ongoing
Federal and State Loan Securement for New Projects	Ongoing
Financial Oversight	Ongoing

Accomplishments in CY2025 include:

- NOACA’s FY26 OWP and Budget was approved by ODOT and FHWA on initial submission.
- The agency held a solicitation for \$5.4 million in the Federal Transit Administration’s (FTA) Section 5310 program funding. This includes funding for the GCRTA and Laketrans, as well as new vehicle purchases for local government and non-profit agencies to provide transportation for seniors and individuals with disabilities, and funding for NOACA planning and administration.
- NOACA authorized nearly \$1 million of OCPG funding for work on the study of Boston Road and alternative locations for the I-71 interchange in the Strongsville-Brunswick area.
- TLCI implementation applications were accepted for consideration of funding for the \$2 million program budget.
- The agency authorized seven procurements in CY25, including the 4th phase of the Net Zero Cool project to have a mural painted on the exterior of the NOACA building in addition to repair/maintenance and enhancing the east-west bicycle and pedestrian connection located along the RTA priority corridor.

- NOACA completed the Cuyahoga Valley Scenic Railway (CVSR) study and, along with park partners, unveiled the Regional Metroparks Trail Connectivity Study.
- The NOACA-Vibrant NEO Brownfields Revolving Loan Fund (RLF) was awarded \$750,000 in supplemental funding from the US EPA, bringing the total awarded amount to \$2,950,000. Two loans were approved in CY25, bringing the total amount of funds encumbered for remediation projects to \$1,424,905.
- The Government Finance Officers Association (GFOA) awarded NOACA a certificate of Achievement for Excellence in Financial Reporting for the 4th year in a row.

Some of the efforts above may remain priorities. Potential 2026 focus areas are listed below:

Potential 2026 Focus Areas	Status
Annual Overall Work Program and Budget Development and Management	Ongoing
Transportation Improvement Program (TIP) Financial Plans and Administration	Ongoing
Procurement and Contract Administration	Ongoing
Federal and State Loan Securement for New Projects	Ongoing
Financial Oversight	Ongoing
Review and Oversight of AOS Advisory Opinions	New
Brownfields Revolving Loan Fund Program	New

Staff recommend adding “Review and Oversight of AOS Advisory Opinions” as a 2026 Focus Area as a result of the Ohio Auditor of State (AOS) issuing three advisory opinions during CY2025 that need to be reviewed by the Committee and approved by the Board of Directors during the first half of CY2026. They include:

- Bulletin 2025-007: Requires political subdivisions to set and adopt standards safeguarding against cybersecurity threats and ransomware attacks
- Bulletin 2025-012: Revised restriction on public officials and employees personally using rewards earned during official business
- Bulletin 2025-013: Provides guidance to public offices that are exempt from the payment of Ohio’s retail sales tax about reimbursing their officials and/or employees when those individuals have made lawful expenditures on behalf of the public office using their personal credit card or checking account

Staff also recommend adding the Brownfields Revolving Loan Fund Program to the 2026 Focus Areas (previously in the Policy Committee’s Focus Areas), as the Brownfields Steering Committee reports to the Finance and Audit Committee. Staff will lead a discussion as to whether there are additional focus areas the Committee would like to set for this year.

FINANCIAL IMPACT

There is no financial impact for this item.

CONCLUSION/NEXT STEPS

Based on the Finance and Audit Committee’s input, meeting agendas and materials will be developed to address the identified focus areas.

GG:EB:DW



**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY
M E M O R A N D U M**

TO: NOACA Finance and Audit Committee
FROM: Grace Gallucci, Executive Director and Chief Executive Officer
DATE: January 23, 2026
RE: **SFY 2027 Overall Work Program (OWP) Budget**

ACTION REQUESTED

The Finance and Audit Committee is asked to consider recommending approval of NOACA's State Fiscal Year (SFY) 2027 Overall Work Program (OWP) Budget to the Executive Committee for placement on March 2026 Board agenda. The full draft OWP will be reviewed by the Executive Committee.

BACKGROUND/JUSTIFICATION FOR CURRENT ACTION

The Overall Work Program (OWP) is a federally required document developed annually by NOACA as the metropolitan planning organization (MPO) for the greater Cleveland metropolitan region. It contains the agency's budget and is a guide for transportation and environmental planning work conducted over the course of each fiscal year beginning on July 1. The OWP includes detailed descriptions of transportation and environmental planning tasks, work elements to be performed, and a summary of the budget used to fund these planning activities. The 2027 state fiscal year (SFY) begins on July 1, 2026, and ends on June 30, 2027.

FINANCIAL IMPACT

Revenues

NOACA's combined SFY 2027 revenues and SFY 2026 (estimated carry forward) revenues are projected to be around \$28.9 million. NOACA continues to effectively utilize the broadened revenue sources received over the last few fiscal years, including: NOACA's traditional funding from the Federal Highway Administration (FHWA), Federal Transit Administration (FTA), ODOT, Ohio EPA and NOACA's local dues and interest. FY 2023 and SFY 2024 brought new grant funding from the US EPA, through the disbursement of the Brownfield Revolving Loan Fund (RLF) and the Climate Pollution Reduction Grant (CPRG). In SFY 2025, NOACA was awarded a \$15 million CFI grant by US DOT to expand the regional EV Charging Station Program. In SFY27, NOACA anticipates the use of additional STBG funding through ODOT for the TSCI program and the Ohio Tech Credit funding to help offset staff training costs. By optimizing the use of existing resources, the SFY 2027 budget will not only allow NOACA to complete ongoing work but also address new priorities.

Expenditures

NOACA forecasts total expenditures for SFY 2027 to be slightly above anticipated revenues, as several building repair/improvement projects need to be completed in order to increase energy efficiency and to maintain structural integrity of the NOACA building. This includes encumbrances from SFY 2026, which are estimated to be paid in SFY 2027.

The key SFY 2027 budget assumptions include:

- 47 positions authorized
- A 6% increase in health care costs over the last 6 months of SFY 2027 (or 3% for the year)
- A 3% overall salary increase for the annual staff performance evaluation and merit pool
-

A Budget Summary is attached.

CONCLUSION/NEXT STEPS

A draft OWP will be presented to the Executive Committee for recommendation to the Board. Pending Board approval, the OWP will be submitted to ODOT and FHWA for review and approval. A draft OWP is due to ODOT at the beginning of March, and the final OWP is due at the beginning of May.

GG:EB:dlw

Attachment: SFY 2027 OWP Budget Summary

SFY 2027 OWP Budget Summary

Summarized in the table below are Actual SFY25 revenue and expenditures, SFY26 budgeted and the SFY27 proposed budget:

REVENUES	SFY25 Actual	SFY26 Budget	SFY27 Budget
Beginning Balance	\$ 2,882,943	\$ 3,578,046	\$ 3,578,046
Federal	\$ 8,840,092	\$ 22,471,178	\$ 23,221,646
State	\$ 716,156	\$ 720,292	\$ 631,996
Local	\$ 1,369,955	\$ 1,744,316	\$ 1,510,247
Member Dues	\$ 706,747	\$ 706,747	\$ 706,747
Member Dues for Reserves	\$ 50,000	\$ 50,000	\$ 50,000
Member Dues for WQ	\$ 188,000	\$ 188,000	\$ 188,000
Anticipated Local Grants	\$ 35,000	\$ 2,000	\$ 2,000
Interest Income	\$ 390,208	\$ 70,992	\$ 63,500
Other Revenue/CRRSAA/Crowdfundir	\$ 7,591,459	\$ 9,426,577	\$ 400,000
Total Revenues	\$ 18,517,662	\$ 34,362,363	\$ 25,363,889
Total Resources	\$ 21,400,605	\$ 37,940,409	\$ 28,941,935
EXPENDITURES	SFY25 Actual	SFY26 Budget	SFY27 Budget
Salaries	\$ 3,908,440	\$ 4,571,913	\$ 4,691,077
Fringe Benefits	\$ 1,264,529	\$ 2,277,983	\$ 2,336,758
Contractual Services	\$ 3,961,466	\$ 3,572,690	\$ 2,436,324
Occupancy/Operating	\$ 1,017,625	\$ 1,078,750	\$ 1,143,227
Operating Capital	\$ 79,040	\$ 434,470	\$ 315,000
Other Capital/ITB/CFI	\$ 7,591,459	\$ 22,426,557	\$ 14,700,000
Total Expenditures	\$ 17,822,559	\$ 34,362,363	\$ 25,622,386
Ending Balance	\$ 3,578,046	\$ 3,578,046	\$ 3,319,549

FEDERAL PASS THROUGH	SFY25 Actual	SFY26 Budget	SFY27 Budget
Revenues			
FTA 5310	\$ 1,200,349	\$ 1,618,962	\$ 1,400,000
Brownfield RLF	\$ -	\$ 2,016,525	\$ 2,016,525
MARAD/INFRA	\$ 10,141,969	\$ 6,116,364	\$ -
Total Revenues	\$ 11,342,318	\$ 9,751,851	\$ 3,416,525
Expenditures			
FTA 5310	\$ 1,200,349	\$ 1,200,349	\$ 1,400,000
Brownfield RLF	\$ -	\$ 2,016,525	\$ 2,016,525
MARAD/INFRA	\$ 10,141,969	\$ 6,116,364	\$ -
Total Expenditures	\$ 11,342,318	\$ 9,333,238	\$ 3,416,525

A comparison of the FY 2027 and current FY 2026 budget shows that costs are projected to decrease by \$8.7 million, or 26%. The following changes are expected to occur in each category:

- **Salaries/Fringe Benefits** - account for 27% of the agency's anticipated expenses and are expected to stabilize; budgeted to increase by 3% due to an anticipated increase in health benefit costs.
- **Contractual Services** - projected to decrease by 32% in FY27, primarily due to the near completion of several studies during FY26.
- **Occupancy and Operating** - expenses have stabilized over the last three fiscal years, with an average increase of only 6.5% during FY25-FY27. The annual increases are predominantly due to the national rise in utility and service costs.
- **Operating Capital** - expected to decrease by 28%, with capital improvements anticipated to the parking lot, interior (ceiling) and exterior (roof) of the building during FY27. Additionally, NOACA is pursuing improvement/replacement of the audio system in the Board room.
- **Other Capital** - The drastic increase in non-operating capital expenses from FY24 through FY27 is due to the receipt of the \$15 million CFI EV Charging Station Program grant and the allocation of CRRSAA funds to pay for a portion of the Irishtown Bend Project. \$14.7 million remains in the FY27 budget for the CFI – EV Charging Station project, Phase II.



**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY
M E M O R A N D U M**

TO: NOACA Finance and Audit Committee
FROM: Grace Gallucci, Executive Director and Chief Executive Officer
DATE: January 23, 2026
RE: **Request for Additional NOACA Funding to Address Project Cost Increase – City of Chardon TSG Upgrade**

ACTION REQUESTED

The Committee is asked to consider recommending this item to the Executive Committee for placement on the March 2026 Board of Directors meeting agenda. Specifically, the action would approve a request from the City of Chardon for additional NOACA funding for a traffic signal upgrade project to help defray cost increases attributed to greater rates of inflation than initially forecasted.

BACKGROUND/JUSTIFICATION FOR CURRENT ACTION

NOACA receives allocations of federal Surface Transportation Block Grant (STBG), Transportation Alternatives Program (TAP) and Carbon Reduction Program (CRP) funds for the implementation of transportation projects in the region. NOACA also receives Congestion Mitigation and Air Quality (CMAQ) funds, which are sub-allocated from the Ohio Department of Transportation (ODOT) and awarded through the Ohio Statewide CMAQ Committee. The [NOACA Regional Transportation Investment Policy \(RTIP\)](#) establishes the following policies to guide the management of these funds as directed by the Board of Directors.

By agreeing to the Board-approved TIP funding maximum and schedule for their project, project sponsors are acknowledging their firm commitment to helping manage project cost increases. Because unforeseen events can occur, a project sponsor may submit a request for additional funds needed to implement the project. All requests for additional funds are contingent upon the availability of funding in the current NOACA TIP.

The following policy governs requests for additional NOACA funds for project cost increases:

Non-Eligible Requests

1. Costs resulting from increased scope not needed to complete the original project
2. Projects that have been delayed by the sponsor more than one fiscal year outside of the original TIP program year
3. Covering a shortfall resulting from the project bids coming in higher than estimate, without justification of unforeseen conditions
4. Costs associated with construction engineering and inspection activities or annual inflation above the percentages established in the ODOT Construction Engineering and Inspection Guidelines and SFY Business Plan Inflation Calculator. Both of these tools can be found on the ODOT Office of Estimating website.
5. Costs incurred during construction that were caused by engineering or design errors and omissions.

6. Covering a shortfall in funding from other sources (i.e. local, state, private, or other federal).
7. Contingencies or requests to reserve funding for potential change orders.
8. Overruns incurred as the result of contractor or project sponsor negligence.

Eligible Requests

1. Costs identified due to unforeseen conditions during the engineering or right-of-way acquisition phase.
2. Change orders during construction that are necessary to:
 - a. Complete the project as approved by the NOACA Board without additional scope or project changes
 - b. Meet federal or state requirements and standards that are new or were unforeseen at the time preliminary development was initiated
 - c. Cover conditions not reasonably discoverable in the engineering phase

Additional Requirements governing eligible requests:

- Requests are limited to no more than 15% of the original Board commitment. Costs in excess of 15% will be the responsibility of the project sponsor. Projects that cannot be implemented without significant cost increase would be withdrawn from the TIP to compete with other priority projects in a later year to obtain a higher NOACA commitment.
- The project must have received Stage 3 design plan approval consistent with the ODOT Project Development Process prior to cost increase consideration.
- All other funding committed to the project is being utilized to capacity.

NOACA received a request from the City of Chardon for additional NOACA funding due to inflationary cost increases. Below is a table listing the project details:

					Recommendation	
Sponsor	Project Name & Description	Current Estimate	Actual Need (80% share)	Current NOACA \$	15% Increase	New NOACA \$
City of Chardon	GEA Chardon TSG Upgrade - Upgrade to citywide traffic signals in City of Chardon	\$1,654,530	\$1,323,624	\$743,000	\$111,450	\$854,450
TOTAL			\$1,323,624	\$743,000	\$111,450	\$854,450

The above request is to cover a portion of an expected shortfall based on new Stage 3 construction estimates. Due to the five-year funding horizon of CMAQ projects, the application for Chardon Time Stable Geocast (TSG) Upgrades was submitted in 2021. At that time, the Ohio Department of Transportation’s Department of Estimating forecasted 4.0% inflation in CY2022, while actual inflation measured at 11.4% at the end of the calendar year. ODOT’s Construction Cost Index (CCI) also showed a 34% increase in construction cost over time between state fiscal years 2021 and 2024. Therefore, staff recommends approving the request from the sponsor for additional NOACA funding to help defray the cost increase, up to the 15% allowable under policy.

FINANCIAL IMPACT

In accordance with NOACA’s Project Cost Increase Policy, the recommended additional funding is \$111,450. Additional funding necessary to support this request is available in the current 2026-2029 TIP. As such, there will be no impact to other existing TIP projects.

CONCLUSION/NEXT STEPS

Pending Board approval, the SFY 2026-2029 TIP will be updated to reflect the revised funding commitments.

GG:EB:EM:sw



**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY
M E M O R A N D U M**

TO: NOACA Finance and Audit Committee
FROM: Grace Gallucci, Executive Director and Chief Executive Officer
DATE: January 23, 2026
RE: **SFY 2026 Second Quarter Capital Programs Performance Measures**

ACTION REQUESTED

This item is for information and discussion.

BACKGROUND/JUSTIFICATION FOR CURRENT ACTION

In 2016, the Board of Directors approved Resolution 2016-029 establishing NOACA's Capital Programs Performance Measures to guide the development, delivery, and monitoring of NOACA's capital funding programs for Federal Highway Administration (FHWA) formula funds. The measures provide transparency and accountability in NOACA's management of public funds and are incorporated into larger strategic and operational performance measurement systems in NOACA's Long Range Transportation Plan.

The performance measures focus on project delivery and funding utilization for NOACA's Congestion Mitigation Air Quality (CMAQ), Surface Transportation Block Grant (STBG), Transportation Alternatives (TA), Carbon Reduction Program (CRP), and Transportation for Livable Communities Initiative (TLCI) programs, as well as State Infrastructure Bank (SIB) commitments.

NOACA has four Capital Programs Performance Measures which are regularly tracked by staff and reported on quarterly:

Project Delivery

1. Percent on Time Project Implementation: Projects awarded within 30 days of the committed award date. Target: $\geq 85\%$
2. Percent Program Balance: Percentage of NOACA funds programmed in the last quarter of the state fiscal year (April 1 – June 30, 2026). Target: $\leq 20\%$

Fund Utilization

3. Percent Estimate Accuracy: Variance between project cost estimates and actual project costs. Target: $\pm 10\%$
4. Percent of Funds Encumbered: Amount of state fiscal year budget encumbered and outstanding. Target: $\geq 95\%$

Staff review these measures with the Committee on a quarterly basis. The attached report includes data on the second quarter of state fiscal year (SFY) 2026, year-to-date, and the previous 3 fiscal years, along with a brief explanation of the data.

FINANCIAL IMPACT

There is no financial impact.

CONCLUSION/NEXT STEPS

Staff will work with project sponsors and ODOT in an effort to meet the established Capital Programs Performance Measures for this State Fiscal Year.

GG:EB:sw

Attachment 1: SFY 2026 Second Quarter Capital Programs Performance Measures Report

Attachment 1: SFY 2026 Second Quarter Capital Programs Performance Measures Report

Capital Programs Performance Measures												Second Quarter Comments	
Measure	Description	Target	Trends			SFY 2026							
			2023	2024	2025	Q1	Q2	Q3	Q4	Year To Date			
											Performance Narrative		
Program Delivery	% On-Time Project Implementation	Projects awarded within 30 days of commitment date	≥85%	87%	71%	68%	80%	67%				73%	<p>Indicator - 4 of 6 (67%) project (s) delivered on time this quarter</p> <p>a) During the second quarter of the SFY; 4 projects were programmed in this measure;</p> <p>b) The current year to date measure is 73%, which is below our target of 85%.</p>
	% Program Balance	NOACA funds programmed in the Last Quarter	≤20%	16%	19%	10%	20%	20%				20%	<p>Indicator: \$21.5 M Programmed in Last Qtr./ \$106.7 M SFY 2025 Programmed Total</p> <p>a) In the second quarter of the SFY, a balance of 20% of total NOACA funds are programmed in the Last Quarter.</p> <p>b) NOACA coordinates with ODOT and project sponsors to get as many projects programmed for award and awarded on time to meet this goal. We also pay down debt and advance flex fund transfers in earlier quarters of the SFY to increase our chances of meeting this measure.</p>
Funding Utilization	% Estimate Accuracy	Variance between estimate and implementation	±10%	1%	-9%	-10%	-10%	-9%				-10%	<p>Indicator: 2 projects - \$6.8 M (TIP Budget) vs. \$6.2 M (Actual)</p> <p>a) In the second quarter, 2 contracts were awarded, and they were below budget by \$633,918. The YTD SFY26 % Estimate Accuracy is -10%.</p> <p>1. The projects with most impact were:</p> <p>a. CUY US 020 06.53, Rocky River (-\$390,348)</p> <p>b. LAK E 305th St. Resurface, Willowick (-\$243,570)</p>
	% Funds Encumbered	Amount of SFY budget encumbered and outstanding	≥ 95%	74%	67%	46%	67%	72%				72%	<p>Indicator - \$77.3 M (Encumbered/Budget Takes/Outstanding) / \$106.7 M (Budget)</p> <p>a) 72 % of the STBG, TA, CMAQ, and CRP capital budget is encumbered or programmed as of the second quarter. This measure is below the target of at least 95 %. As in past years, Board approved steps will be taken in to improve the performance of this measure by the end of the year. In order, these include:</p> <p>1. Advance future programmed debt service payments;</p> <p>2. Advancing future TIP projects</p>

BOARD FINANCIAL REPORT - FISCAL YEAR 2026 - (December 31, 2025)

	FISCAL 2026		BUDGET AS REVISED (A)	EXPENDED THROUGH 11/30/25 (B)	BUDGET REMAINING (A-B)	C TARGET BUDGET (YTD) (A/12)*5	PERCENTAGE OF TARGET (YTD) (B/C)	PERCENTAGE OF ANNUAL BUDGET (B/A)
STAFFING								
SALARIES	\$ 4,292,304	279,609	4,571,913	\$ 2,082,275	\$ 2,489,638	\$ 2,285,957	91%	46%
FRINGE BENEFITS	2,134,477	107,867	2,242,344	709,664	1,532,680	1,121,172	63%	32%
TRAINING & PROFESSIONAL DUES	35,639	2,000	37,639	26,636	11,003	18,820	142%	71%
	\$ 6,462,420	389,476	6,851,896	\$ 2,818,575	\$ 4,033,321	\$ 3,425,948	82%	41%
CONSULTING SERVICES								
CONSULTANTS	3,299,790	152,500	3,452,290	\$ 744,591	\$ 2,707,699	\$ 1,726,145	43%	22%
LEGAL SERVICES	100,000		100,000	48,880	51,120	50,000	98%	49%
AUDIT	20,500		20,500	5,208	15,292	10,250	51%	25%
	\$ 3,420,290	152,500	3,572,790	\$ 798,679	\$ 2,774,111	\$ 1,786,395	45%	22%
OTHER OPERATING EXPENSES								
ADVERTISING/RECRUITING/SPONSORSHIPS	\$ 220,000		220,000	44,251	\$ 175,749	\$ 110,000	40%	20%
SUPPLIES	69,420		69,420	55,259	14,161	34,710	159%	80%
POSTAGE	2,000		2,000	0	2,000	1,000	0%	0%
MEETING COSTS	102,000		102,000	27,720	74,280	51,000	54%	27%
SOFTWARE	87,500		87,500	58,683	28,817	43,750	134%	67%
OUTSIDE REPRODUCTION	28,500		28,500	2,702	25,798	14,250	19%	9%
PUBLICATIONS	6,200		6,200	5,193	1,007	3,100	168%	84%
ACCOUNTING SERVICES	11,000		11,000	13,720	(2,720)	5,500	249%	125%
TRAVEL	43,630	12,720	56,350	11,874	44,476	28,175	42%	21%
REGIONAL COUNCIL DUES/MEMBERSHIPS	45,000		45,000	34,506	10,494	22,500	153%	77%
INSURANCE	38,000		38,000	38,991	(991)	19,000	205%	103%
	\$ 653,250	12,720	665,970	\$ 292,899	\$ 373,071	\$ 332,985	88%	44%
OCCUPANCY & EQUIPMENT								
FURNITURE & EQUIPMENT/HARDWARE	\$ 57,000		57,000	\$ 2,176	\$ 54,824	\$ 28,500	8%	4%
CAPITAL OUTLAY ***	434,450		434,450	157,837	276,613	217,225	0%	0%
UTILITIES	86,700		86,700	44,977	41,723	43,350	104%	52%
BUILDING-RELATED EXPENSES	186,000		186,000	38,740	147,260	93,000	42%	21%
PARKING	3,000		3,000	123	2,877	1,500	8%	4%
TELEPHONE	22,500		22,500	8,917	13,583	11,250	79%	40%
EQUIPMENT LEASING	3,000		3,000	1,068	1,932	1,500	71%	36%
MAINTENANCE & REPAIR - Equip	52,500		52,500	12,982	39,518	26,250	49%	25%
	\$ 845,150	0	845,150	\$ 266,820	\$ 578,330	\$ 422,575	63%	32%
<i>SUB-TOTAL of OPERATING BUDGET</i>	11,381,110	554,696	11,935,806	4,176,973	7,758,833	5,967,903	70%	35% ***
OPERATING CAPITAL								
OTHER CAPITAL/ITB/CFI***	\$ 21,700,000	726,557	22,426,557	\$ 1,378,201	\$ 21,048,356	\$ 11,213,279	12%	6%
<i>SUB-TOTAL, including OPERATING CAPITAL</i>	\$ 33,081,110	1,281,253	34,362,363	\$ 5,555,174	\$ 7,758,833	\$ 17,181,182	32%	16% *
PASS-THROUGH EXPENSES								
MARAD/INFRA - ITB	\$ 6,116,364		6,116,364	\$ 5,191,364	\$ 925,000	\$ 3,058,182	170%	85%
FTA - NEW FREEDOM/5310 PROGRAM	1,618,962		1,618,962	203,331	1,415,631	809,481	25%	13%
Brownfield RLF Loans	1,508,000	508,525	2,016,525	0	2,016,525	1,008,263	0%	0%
<i>SUB-TOTAL of PASS-THROUGH BUDGET</i>	9,243,326	508,525	9,751,851	5,394,695	4,357,156	4,875,926	111%	55%
TOTAL	\$ 42,324,436	1,789,778	44,114,214	\$ 10,949,869	\$ 12,115,989	\$ 22,057,107	50%	25% **

Note: Budget amendment of \$1,789,778 authorized by Board on 09/12/2025

* The Agency has expended approximately 16 percent of the FY2026 budget

** The Agency has expended approximately 25 percent of the budget, including pass-through funds

*** The Agency has expended approximately 35 percent of the budget, excluding \$22,426,557 CFI and ITB funding

NORTHEAST OHIO AREAWIDE COORDINATING AGENCY

CHANGE IN CASH POSITION December 31, 2025

<u>DESCRIPTION</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	<u>BALANCE</u>
BEGINNING BALANCE			\$ 1,709,972.15
FEDERAL TRANSIT AGENCY	14,927.00		
IRISHTOWN BEND			
NOACA DUES	36,569.00		
CPRG			
ENTITIES PORTION OF GRANTS			
ODOT/FHWA/RIA	1,410,161.70		
ENVIRONMENTAL PROGRAMS			
BROWNFIELDS GRANT	17,340.08		
ANNUAL MEETING			
CFI			
REGIONAL INFRASTRUCTURE ACCELERATOR			
MISCELLANEOUS			
TRANSFER FROM STAR OHIO			
TRANSFER FROM GIDP	0.00		
TRANSFER FROM CITIZENS INTEREST CHECKING			
VENDORS		\$ 1,754,493.71	
PAYROLL		545,134.05	
SERVICE CHARGE		167.60	
TRANSFER TO TRISTATE CAPITAL - CDARS		0.00	
TRANSFER TO STARPLUS		0.00	
TRANSFER TO CITIZENS INTEREST CHECKING		0.00	
TRANSFER TO STAR OHIO		0.00	
ENDING BALANCE			
TOTAL	<u>\$ 1,478,997.78</u>	<u>\$ 2,299,795.36</u>	\$ 889,174.57

ADDITIONAL CASH BALANCES:

<u>GENERAL FUND:</u>				
STAR OHIO - ORIGINAL ACCOUNT			1,539,997.67	Return 3.96%
CITIZENS BANK INTEREST CHECKING			133,477.45	0.63%
		TOTAL	<u>1,673,475.12</u>	
		TOTAL GENERAL FUND	\$ 2,562,649.69	
<u>CRRSAA FUND:</u>				
CITIZENS BANK INTEREST CHECKING			3,203,458.80	0.63%
		TOTAL	<u>3,203,458.80</u>	
		GRAND TOTAL	\$ 5,766,108.49	

Current Credit Card Point Value = 572,721.76 (Est. Value = \$2,882)

Interest Earned in FY 2026 = \$ 107,649.34

FY 2026 NOACA MEMBER DUES OUTSTANDING
AS OF December 31, 2025

Jurisdiction	Current Dues Payable	Current Dues Received	Current Dues Receivables
<u>CUYAHOGA COUNTY</u>			
Cuyahoga County	\$ 153,835	153,835	-
NEORS	32,386	32,386	-
GCRTA	32,386	32,386	-
Cleveland Cuyahoga County Port Authority	32,386	32,386	-
Bay Village city	2,787	2,787	-
Beachwood city	2,421	2,421	-
Bedford city	2,267	2,267	-
Bedford Heights city	1,900	1,900	-
Bentleyville village	155	155	-
Berea city	3,198	3,198	-
Bratenahl village	247	247	-
Brecksville city	2,351	2,351	-
Broadview Heights city	3,437	3,437	-
Brook Park city	3,206	3,206	-
Brooklyn city	1,959	1,959	-
Brooklyn Heights village	262	262	-
Chagrin Falls township	22	22	-
Chagrin Falls village	722	722	-
			-
Cleveland Heights city	7,813	7,813	-
Cuyahoga Heights village	99	99	-
East Cleveland city	2,378		2,378
Euclid city	8,568	8,568	-
Fairview Park city	2,981	2,981	-
Garfield Heights city	5,135	5,135	-
Gates Mills village	390	390	-
Glenwillow village	171	171	-
Highland Heights city	1,503	1,503	-
Highland Hills village	114	114	-
Hunting Valley village (part)	108	108	-
Independence city	1,308	1,308	-
Lakewood city	8,784	8,784	-
Linndale village	19	19	-
Lyndhurst city	2,423	2,423	-
Maple Heights city	4,087	4,087	-
Mayfield Heights city	3,509	3,509	-
Mayfield village	579	579	-
Middleburg Heights city	2,759	2,759	-
Moreland Hills village	598	598	-

Newburgh Heights village	321	321	-
North Olmsted city	5,594	5,594	-
North Randall village	164	164	-
North Royalton city	5,401	5,401	-
Oakwood village	616	616	-
Olmsted Falls city	1,480	1,480	-
Olmsted township	2,501	2,501	-
Orange village	590	590	-
Parma city	13,991	13,991	-
Parma Heights city	3,597	3,597	-
Pepper Pike city	1,172	1,172	-
Richmond Heights city	1,862	1,862	-
Rocky River city	3,751	3,751	-
Seven Hills city	2,021	2,021	-
Shaker Heights city	5,076	5,076	-
Solon city	4,183	4,183	-
South Euclid city	3,773	3,773	-
Strongsville city	8,016	8,016	-
University Heights city	2,399	2,399	-
Valley View village	327	327	-
Walton Hills village	350	350	-
Warrensville Heights city	2,378	2,378	-
Westlake city	5,902	5,902	-
Woodmere village	110	110	-
Subtotal	\$ 153,835	151,457	\$ 2,378
Total Cuyahoga County	\$ 404,828	402,450	\$ 2,378

CITY OF CLEVELAND \$ 169,076 169,076 -

LORAIN COUNTY

Lorain County Commissioners	\$ 57,102	57,102	-
Lorain County Engineer	19,498	19,498	-
Amherst city	2,589	2,589	-
Amherst township	1,117		1,117
Avon city	5,073	5,073	-
Avon Lake city	5,147	5,147	-
Brighton township	175		175
Brownhelm township	379	379	-
Camden township	265	265	-
Carlisle township	1,455	1,455	-
Columbia township	1,513	1,513	-
Eaton township	1,190		1,190
Elyria city	10,751	10,751	-
Elyria township	664	664	-
Grafton township	569		569
Grafton village	1,204	1,204	-
Henrietta township	363		363

Huntington township	278		278
Kipton village	43	43	-
Lagrange township	810		810
Lagrange village	530	530	-
Lorain city	13,315	13,315	-
New Russia township	376		376
North Ridgeville city	7,204	7,204	-
Oberlin city	1,747	1,747	-
Penfield township	375		375
Pittsfield township	321		321
Rochester township	129		129
Rochester village	32		32
Sheffield Lake city	1,829	1,829	-
Sheffield township	809		809
Sheffield village	844	844	-
South Amherst village	323	323	-
Wellington township	274	274	-
Wellington village	980		980
Subtotal	\$ 62,673	55,149	\$ 7,524
Total Lorain County	\$ 139,273	131,749	\$ 7,524

LAKE COUNTY

Lake County Commissioners	\$ 21,108	21,108	-
Lake County Engineer	42,217	42,217	-
Laketran	42,217	42,217	-
Total Lake County	\$ 105,542	105,542	\$ -

MEDINA COUNTY

Medina County Commissioners	\$ 82,742	82,742	-
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GEAUGA COUNTY

Geauga County Commissioners	\$ 21,643	21,643	-
Geauga County Engineer	12,986	12,986	-
Geauga County Water Resources	8,657	8,657	-
Geauga County Total	\$ 43,286	43,286	\$ -

TOTAL FISCAL YEAR 2026	\$ 944,747	934,845	\$ 9,902
Total Owed from FY25	\$ 7,111		\$ 7,111



**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY
M E M O R A N D U M**

TO: NOACA Finance and Audit Committee
FROM: Grace Gallucci, Executive Director and Chief Executive Officer
DATE: January 23, 2026
RE: **Brownfields Revolving Loan Fund (RLF) Quarterly Report**

ACTION REQUESTED

This is for information only. No action is being requested at this time.

BACKGROUND/JUSTIFICATION FOR CURRENT ACTION

The NOACA-Vibrant NEO Brownfields Steering Committee (Steering Committee) reviews applications for loans and grants from the NOACA-Vibrant NEO Brownfields Revolving Loan Fund (RLF). NOACA staff provides quarterly RLF status reports to the NOACA Finance and Audit Committee. This status report is for the period November 8, 2025, to January 23, 2026.

The RLF has four approved loans, totaling \$1,424,905:

- (Cuyahoga County) NREUV MLK Plaza, LLC: \$300,000; loan agreement pending
- (Cuyahoga County) Cuyahoga Land Reutilization Corp. (Cuyahoga Land Bank): \$208,000; loan agreement executed March 26, 2025
- (Cuyahoga County) Site Readiness for Good Jobs Fund (SRF): \$166,905; loan agreement pending
- (Cuyahoga County) MidTown Cleveland, Inc. (Midtown): \$750,000; loan agreement pending

MidTown's initial request was for \$3,483,870 in the form of a subgrant, which exceeded what was available in the RLF. After reviewing the Project Assumption of Cost Estimate (PACE) provided by MidTown's development partner, NRP Properties, LLC (NRP), certain costs were deemed ineligible. Accordingly, MidTown revised their PACE to reduce their request to \$1,298,371.

The Brownfields Steering Committee, concerned with exhausting the full balance of RLF funds on one project, voted to recommend a loan in the amount of \$750,000 to MidTown, contingent on US EPA Eligibility Determination and creditworthiness analysis, with amended terms and conditions:

- 15-year repayment term
- 3% interest
- Interest-only payments during construction period (36 months)

The Vibrant NEO Board of Directors voted to approve the funding recommendation made by the Steering Committee at its October 28, 2025, meeting. The NOACA Finance and Audit Committee voted to approve the item for placement on the Board of Directors December 2025 meeting agenda at their meeting on November 14, 2025.

Sudsina and Associates, LLC, the financial consultant retained by NOACA for the Brownfields RLF Program, reviewed the financial capacity of MidTown and its development partner, NRP Properties, LLC (NRP), to prepare a creditworthiness analysis. Throughout the review process, NRP requested amendments to the terms and conditions to extend the repayment period to 18 years, in order to be coterminous with their permanent loan. In reviewing the request with Sudsina, NOACA staff understand the reasoning behind the request, and updated the request for the NOACA Board of Directors consideration. The NOACA Board of Directors voted to approve the funding recommendation, with term amendments, at its December 12, 2025, meeting.

There were no new applications for the Steering Committee to review in the first quarter of Calendar Year 2026.

A total of \$1,424,905 has been encumbered for loans, with \$466,905 from grant BF00E03225 and \$958,000 from grant 4B00E03917-1. The total amount of funding available for loans is \$535,516.

GG:EB:JK

SFY 2026 NOACA-ATTRIBUTABLE FUNDED PROJECT MONITORING REPORT (INCLUDES ENHANCEMENT, PLANNING, AND TRANSIT RELATED PROJECTS)

#	PID	County	Project Sponsor	Project Name	NOACA \$	Total Cost	ODOT Award Date	Most Recent Milestone (as of 1/22/26)
1	119446	MED	Medina	MED US 042 016.78	\$902,136	\$2,115,804	7/1/25	<i>The project was first bid on 7/9/25, but no bids were received. The project was re-bid on 12/5/25. The only bid received was 52% more than the engineer's estimate, so the City's Board of Control decided not to award it. The City anticipates a third bid sometime in February, but a date has not yet been selected.</i>
2	112506	LAK	Wickliffe	LAK SR 084 01.00	\$945,643	\$2,599,447	7/7/25	Funds encumbered 7/7/25.
3	121823	GEA	Geauga County Engineer	GEA Wilson Mills Road (G-L)	\$1,000,000	\$1,409,340	7/15/25	Funds encumbered 7/11/25.
4	108943	CUY	Mayfield Heights	CUY Mayfield Hts Signals	\$425,000	\$2,891,029	7/28/25	Funds encumbered 7/25/25.
5	95403	CUY	Cuyahoga County Dept. of Public Works	CUY Rockside Road Bridges	\$14,400,000	\$38,906,245	7/11/25	Project awarded 7/11/25.
6	123078	LAK	Laketran	LAK Vine St Corridor Streetscape	\$1,500,000	\$4,000,000	10/15/25	Funds Transferred from FHWA to FTA 8/7/25.
7	118483	CUY	GCRTA	GCRTA Rail Car Replace 2024-27	\$3,000,000	\$3,750,000	12/1/25	Funds Transferred from FHWA to FTA 5/12/25.
8	118464	CUY	GCRTA	GCRTA Bus Replacement 2027-29	\$4,760,000	\$5,950,000	12/1/25	Funds Transferred from FHWA to FTA 2/5/25.
9	117892	CUY	Cuyahoga County Dept. of Public Works	CUY Lake/Clifton Connector	\$6,250,000	\$11,037,521	1/30/26	Bids opened 10/14/25.
10	110943	CUY	Rocky River	CUY US 020 06.53	\$819,650	\$3,786,909	12/9/25	Project awarded 12/8/25. Funds encumbered 1/14/26.
11	120114	LAK	Willowick	LAK E 305th St. Resurface	\$2,042,199	\$2,756,969	12/15/25	Project awarded 12/11/25. Funds encumbered 12/15/25.
12	120189	LOR	Lorain County Engineer	LOR CR 35 0.00 (East River Rd)	\$781,575	\$976,969	2/1/26	Project awarded 1/16/26.
13	120670	LAK	Painesville	LAK SR 084/VAR 18.21/VAR	\$931,542	\$1,668,330	2/9/26	Plan package received in ODOT Central Office 10/22/25.
14	121603	CUY	Parma	CUY South Park Shared Use Path	\$350,000	\$770,000	2/9/26	Plan package received in ODOT Central Office 10/16/25.

- Non Bold Italics font indicates a change from the previous monitoring report.

- Bold Italics font indicates funds have been encumbered.

SFY 2026 NOACA-ATTRIBUTABLE FUNDED PROJECT MONITORING REPORT (INCLUDES ENHANCEMENT, PLANNING, AND TRANSIT RELATED PROJECTS)

#	PID	County	Project Sponsor	Project Name	NOACA \$	Total Cost	ODOT Award Date	Most Recent Milestone (as of 1/22/26)
15	120287	LOR	Lorain	LOR MR 4321 00.00 Tower Blvd	\$3,089,775	\$5,275,174	2/16/26	<i>The sponsor reports the bid opening was delayed from 1/15/26 to 1/26/26.</i>
16	120703	CUY	Lakewood	CUY Bunts Rd Rehab	\$5,886,193	\$21,384,000	3/4/26	Federal authorization to publicly advertise for bids given 11/20/25.
17	89034	CUY	Cleveland Metroparks	CUY Lake Link Trail / Franklin Enhance	\$3,335,239	\$6,828,250	3/20/26	<i>Plan package received in ODOT Central Office 1/12/26.</i>
18	120604	LOR	Avon	LOR MR 4313 0.33 Chester Road	\$734,814	\$1,431,428	3/24/26	<i>Local let plan package received in ODOT District 3 1/14/26. Right-of-way (RW) certified by ODOT District 3 1/15/26.</i>
19	122955	CUY	Cuyahoga County Dept. of Public Works	CUY Warrensville Center Rd Rehab	\$8,556,856	\$8,600,000	4/10/26	Plan package received in ODOT Central Office 11/17/25.
20	120754	CUY	Cleveland	CUY Memorial Bridges Loop Trail	\$800,000	\$1,663,200	4/20/26	<i>Plan package submitted to ODOT Central Office 12/31/25.</i>
21	119882	MED	Westfield	MED CR 097 003.67 (Sidewalk)	\$780,000	\$786,041	5/1/26	<i>The date for local let plan package submitted to ODOT District 3 is 1/10/26. Ellis indicates this milestone has not been met.</i>
22	122343	CUY	Cleveland	CUY Van Aken Blvd Resurfacing	\$1,608,580	\$2,578,965	5/4/26	<i>Plan package submitted to ODOT Central Office 1/16/26.</i>
23	120702	CUY	Cleveland	CUY S. Waterloo Road	\$1,345,538	\$1,681,923	5/4/26	<i>Final tracings completed 12/18/25. Right-of-way (RW) certified by ODOT District 12 12/19/25. Plan package submitted to ODOT Central Office 1/13/26.</i>
24	116577	MED	ODOT	MED SR 0162 20.06	\$2,000,000	\$5,372,988	5/18/26	Final tracings completed 7/28/25.
25	120191	LOR	Lorain County Engineer	LOR CR 16 0.00 (Pyle S Amherst)	\$1,778,415	\$2,238,019	6/5/26	<i>Right-of-way (RW) certified by ODOT District 3 12/24/25.</i>

Total NOACA \$ \$68,023,155

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TRAVEL OPTIONS FOR NOACA MEETINGS

LOCATION

NOACA is conveniently located in Cleveland's central business district at 1299 Superior Avenue, on the NW corner of Superior and E. 13th Street.

TRANSIT & BICYCLE TRAVEL TO NOACA

NOACA is accessible by transit and bike.

The NOACA office building is situated on several major and minor bus routes. You can plan your transit trip to NOACA by using trip planner tools or with information provided by the region's public transit agencies:

- [GCRTA Trip Planner](#)
- [Geauga County Transit](#)
- [Laketran Trip Planner](#)
- [Lorain County Transit service](#)
- [Medina County Transit](#)

Bikes may be stored and locked at U-racks located directly in front of the building.

PARKING (see map)

The following map shows parking facilities in the vicinity of the NOACA building. Unfortunately, we are unable to offer reimbursement for parking.

On-street, metered parking is also available for up to 2-hour periods along E. 13th Street north of Superior Avenue. Please heed parking signs and note any time restrictions. Payment can be made at these meters with credit card or by using the [ParkMobile](#) mobile device application.

Street parking is also available along Rockwell Avenue, east of E. 13th Street.

TRAVEL ASSISTANCE AND SPECIAL ACCOMMODATION

If you have further questions about parking or need assistance with travel to or special accommodation at NOACA, please contact Lindy Burt at 216-241-2414, x. 108.

