

**MIAMI TOWNSHIP  
CLERMONT COUNTY, OHIO**



**2026 BUDGET  
Township Budget Review**

Presented on December 8, 2025  
Revised Draft December 12, 2025  
Appropriation Resolution 2025-60



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## 2026 BUDGET OVERVIEW

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### Township Budget Overview

#### **Introduction**

The 2026 Miami Township budget reflects our continued commitment to fiscal responsibility, service excellence, and community growth. This year marks a significant transition as the Township moves beyond reliance on American Rescue Plan Act (ARPA) funds, which are now fully encumbered, and adapts to new financial realities. Despite challenges such as inflationary pressures and workforce shifts, our departments remain dedicated to delivering the high-quality services our residents expect and deserve.

The uncertainty of the current legislation pertaining to property taxes remains at the forefront of our thoughts and planning for future delivery of our services. We will continue to monitor this situation over the next eighteen months and will be prepared to make any necessary adjustments.

Revenue remains stable, supported by ongoing development and reinvestment in our community. Interest income continues to provide a meaningful boost, though yields are beginning to normalize as rates decline.

While most operational levies remain sustainable, the failure of the Parks and Recreation levy at the end of 2024 necessitates immediate planning and innovative approaches to sustain our parks and recreational programming. While the original levy approved in 2004 is still in effect, community growth and inflation have outpaced the resources it provides. Staff is working to develop alternative resources for revenue and offsets to help sustain the fund.

Safety Services levies remain solvent through early 2026, but projections indicate the need to consider a new levy to put before the voters sometime next year to ensure long-term sustainability.

The following budget overview is divided into these sections:

- Township Staffing Trends
- Financial Position
- Debt Service
- Capital Budget and Major Purchases
- TIF and RID Funds
- Community and Economic Development
- Safety Services
- Additional Township Projects

#### **Township Staffing Trends**

The Township continues to navigate workforce evolution, balancing retirements, recruitment challenges, and generational diversity. In 2025, we successfully added a Facilities Manager and Economic Development Manager, strengthening our ability to maintain Township assets and foster business growth.

We remain committed to attracting top talent, leveraging grant-funded opportunities, and maintaining strong partnerships with local schools to ensure safety and support for students.

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## 2026 BUDGET OVERVIEW

### Township Budget Overview

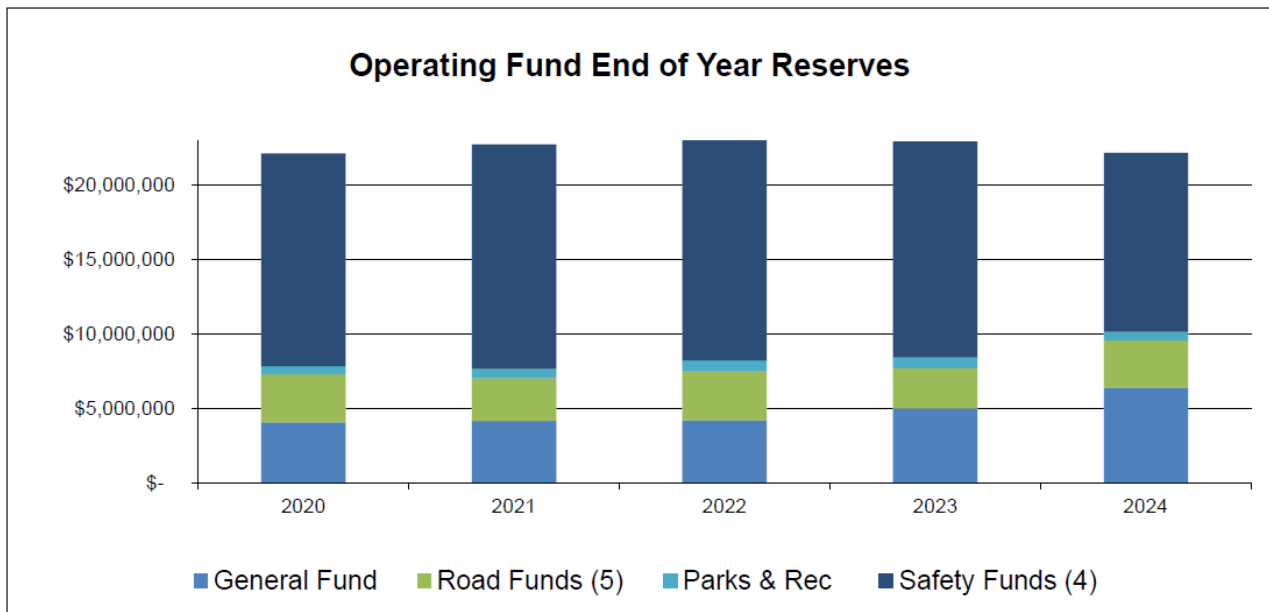
### Financial Position

*The following represents a summary of past year-end balances grouped by primary use:*

#### Summary of Miami Township's Operating Funds End of Year Balances

<u>Yr-end Balance</u>	<u>General Fund</u>	<u>Road Funds (5)</u>	<u>Parks &amp; Rec</u>	<u>Safety Funds (4)</u>	<u>Operations Totals</u>	<u>Reserves in TIF &amp; RID (24)</u>
2015	\$ 2,818,603	\$ 1,394,444	\$ 714,683	\$ 6,441,347	\$ 11,369,077	\$ 2,071,520
2016	\$ 3,451,299	\$ 1,556,572	\$ 505,914	\$ 10,746,729	\$ 16,260,514	\$ 2,509,605
2017	\$ 3,570,100	\$ 1,613,825	\$ 378,412	\$ 9,710,304	\$ 15,272,641	\$ 2,458,960
2018	\$ 4,004,003	\$ 1,898,243	\$ 409,396	\$ 10,789,225	\$ 17,100,866	\$ 2,575,846
2019	\$ 4,473,003	\$ 2,911,627	\$ 250,687	\$ 11,901,160	\$ 19,536,477	\$ 3,994,996
2020	\$ 4,077,743	\$ 3,208,281	\$ 565,124	\$ 14,279,267	\$ 22,130,415	\$ 4,646,431
2021	\$ 4,152,412	\$ 2,890,500	\$ 625,943	\$ 15,063,598	\$ 22,732,453	\$ 5,556,771
2022	\$ 4,211,283	\$ 3,276,333	\$ 750,521	\$ 15,345,228	\$ 23,583,366	\$ 6,147,743
2023	\$ 5,022,829	\$ 2,667,226	\$ 740,555	\$ 14,507,506	\$ 22,938,116	\$ 6,760,409
2024	\$ 6,395,365	\$ 3,197,666	\$ 548,441	\$ 12,030,719	\$ 22,172,191	\$ 8,231,995

Includes new 2.5 mil Safety Levy & Debt Issue \$4,365,000





## 2026 BUDGET OVERVIEW

### Township Budget Overview

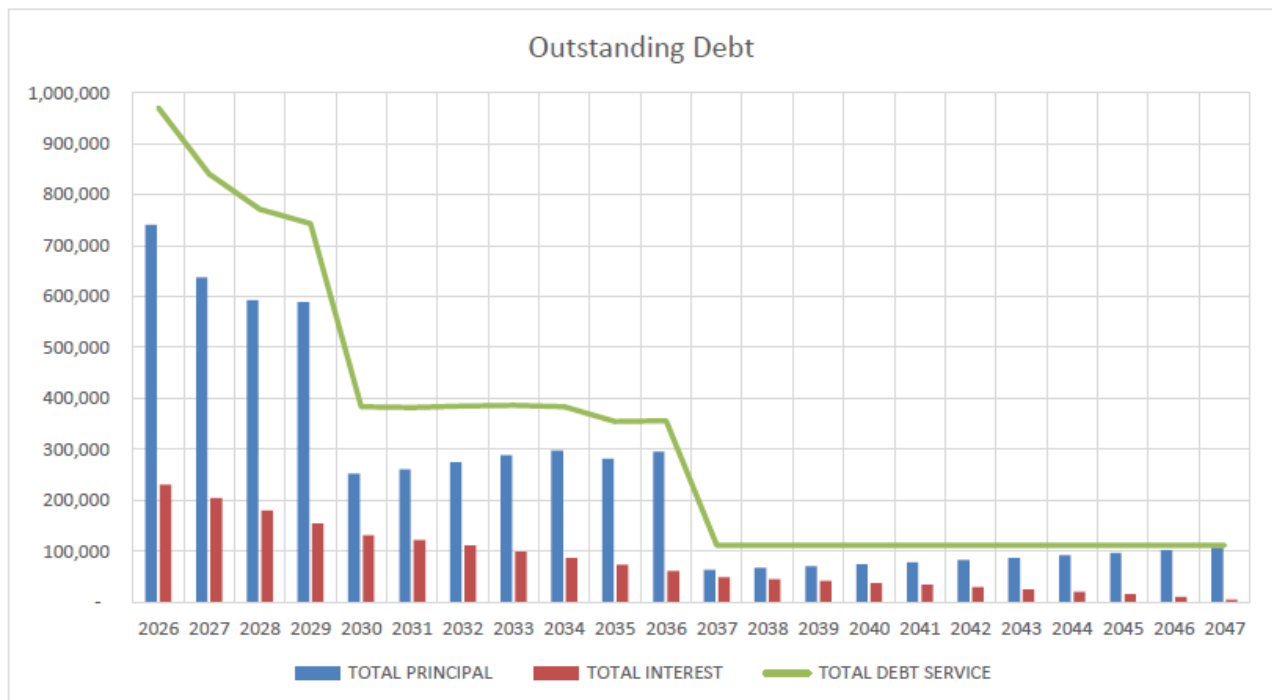
The 2026 budget is prepared conservatively, with revenues and expenses aligned to realistic expectations.

- **Parks and Recreation Fund:** Entering 2026 with limited resources, as anticipated, staff have implemented cost-saving measures, pursued grants, brainstormed additional opportunities to generate revenue and created sponsorship opportunities to help offset operations costs.
- **Safety Services Levies:** Stable through 2026, but a new levy will be necessary by 2027 to sustain operations into the next decade.
- **General Fund:** Continues to absorb a portion of debt service and the bulk overhead costs, ensuring stability across departments.
- **Interest Income:** Remains favorable, though yields are expected to decline gradually as rates normalize.

### Debt Service

Miami Township maintains an exceptionally low debt ratio, supported by payments in lieu of taxes (PILOTS) from Tax Increment Financing Districts (TIFs) and Residential Incentive Districts (RIDs). Our Aa2 Moody’s rating reflects strong financial management and consistent repayment of obligations.

### MIAMI TOWNSHIP DEBT RETIREMENT SCHEDULE





2026 BUDGET OVERVIEW

Township Budget Overview

Lease-purchase agreements executed in 2024 and 2025 continue to provide essential equipment while spreading costs over time in a fiscally responsible manner. TIF funds remain a reliable source for infrastructure improvements, as demonstrated by recent projects supporting new commercial developments.

BREAKDOWN OF PRINCIPAL AND INTEREST

Table with 4 columns: Year, TOTAL PRINCIPAL, TOTAL INTEREST, TOTAL DEBT SERVICE. Rows range from 2026 to 2039.

Capital Budget and Major Purchases

Departments continue to update vehicle and equipment replacement schedules annually and work to map those out over five years. Supply chain challenges persist, but proactive ordering and partnerships—such as with Enterprise Fleet Management—have improved reliability and reduced costs.

Highlights for 2025 include:

- Delivery of delayed police cruisers and ambulances.
• Implementation of the Enterprise Fleet Management program, which has already demonstrated cost savings and improved trade-in values.



## 2026 BUDGET OVERVIEW

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### Township Budget Overview

- Continuation of parks assessments and master planning, with resident input guiding future improvements and planning for needs compared to funding.

### **TIF and RID Funds**

The TIF & RID Funds begin 2026 with an estimated balance of nearly \$9.2 million, supported by steady PILOT revenues. After reimbursements to schools and debt service payments, remaining funds will support public improvements and long-term capital planning.

### **Community and Economic Development**

Growth continues throughout Miami Township:

- **New Businesses:** Wawa and Speedway convenience stores are planned to open in 2026, along with Hills Properties' \$35 million multifamily housing project.
- **Rise Development Project:** Roadway construction is underway as the new year begins, with new commercial opportunities being planned early in 2026.
- **Redevelopment:** Cold Jet's relocation and investment in TriRidge Blvd. continues to revitalize the former International Paper campus as work continues on the interior demolition of the remaining two office buildings as part of a project through the Clermont County Land Bank.
- **Retail Expansion:** Lori's American Pies, Scoopable, Wingstop, Dutch Bros., and Pop's Donuts joined the community in 2025, while the Kroger store in the Mulberry Square shopping plaza completed their comprehensive renovation project.
- **Commercial Expansion:** Beehive Industries, Sibcy Cline, First Financial, Doghouse Productions, Freedom Home Care, Bridge Street Health, and Impacting Tomorrow began operations in the Township in 2025 and helped reinforce our strong connections with our business community.

Staff are actively working with the Retail Strategies Group to assess the retail climate and attract new businesses, ensuring Miami Township remains a vibrant hub for commerce.

### **Additional Strategic Highlights**

- **Business Retention & Expansion (BRE) Program:** Formalized a program to engage and support local businesses such as Cold Jet and Tata Consultancy Services (TCS).
- **Small Business Marketing Program:** Created a new initiative to enhance visibility for Township businesses.
- **Community Improvement Corporation (CIC):** Legislation passed to create the CIC, providing a governance and financing tool for future economic development projects.
- **Regional Partnerships:** Strengthened collaboration with REDI Cincinnati, County Economic Development team, Port Authority, and Land Bank.
- **Professional Engagement:** Joined Ohio Economic Development Association (OEDA), International Economic Development Council (IEDC), and Commercial Real Estate Women



## 2026 BUDGET OVERVIEW

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### Township Budget Overview

(CREW) Cincinnati; presented at Society for Marketing Professionals (SMPS) panel discussion to elevate Township visibility.

- **Economic Development Strategy:** Continued work with Envision Group on the Economic Development Strategic Plan, with a rollout expected Q1 2026.

These accomplishments, combined with stakeholder engagement and policy groundwork, set the stage for strategic economic development over the next twelve to twenty-four months.

### Safety Services – Police and Fire & EMS

Through strategic budgeting and planned capital investments, our Safety Services completed several major projects to modernize equipment, enhance technology, and improve facilities this year, while balancing that against increases in calls for service and operational demands.

- **Prehospital Blood Transfusion Program:** In partnership with Hoxworth Blood Center, we launched the region's first program enabling paramedics to administer blood transfusions before hospital arrival. This capability has already saved lives by stabilizing patients with severe hemorrhages and demonstrates our commitment to advanced emergency care.
- **New Ambulance Acquisition:** A demo ambulance was purchased to replace an aging unit, using a standardized manufacturer configuration for future fleet consistency. The gasoline engine reduces upfront costs and improves reliability compared to diesel, supporting long-term modernization and lower maintenance expenses.
- **Mobile Data Computers (MDCs):** Seventeen new MDCs were acquired to meet Windows 11 requirements, ensuring secure and dependable technology for emergency response. Fire and police departments collaborated on vendor evaluations to secure the best value.
- **Fitness Equipment Grant:** Received a \$109,600 Assistance to Firefighters Grant to equip the Carr Building and three stations with fitness resources. Our comprehensive wellness program, including fitness initiatives, screenings, and behavioral health support, helped secure this funding to strengthen personnel health and readiness.
- **Crime & Safety:** On track for one of the lowest crime rates in recent history with anticipated recognition in *Safest Cities* report (Safewise.com, early in 2026)
- **Community Engagement:** Continued programs like the Citizens Police Academy, National Night Out, Shop with a Cop, H2O with the 5-0 and developed new initiatives such as representation at HOA meetings, hosting town halls, safety services open house, and neighborhood pop-ups.
- **Technology & Training:** Transitioned police officers to red dot optics for weapons (funded by ARPA, reimbursed by the Ohio Police Officer Training Academy), instituted voluntary camera registration program for our residents with ArcGIS mapping, and expanded Flock Safety license plate reader cameras to 33 locations to help with solving various crimes quickly and efficiently.



## 2026 BUDGET OVERVIEW

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### Township Budget Overview

#### **Additional Township Projects**

Infrastructure improvements remain a priority:

- **Road Paving Program:** In 2025, 9.16 miles of roadway were resurfaced, 84 stormwater catch basins rebuilt, and 3,769 feet of curb replaced. There were also 32 ADA-compliant curb ramps installed.
- **Roadway Stabilization Projects:** Ohio Public Works Commission funding has supplied funding for the slope stabilization projects on Happy Hollow Road in the coming year. This was slated for 2025 but was pushed to 2026 by Clermont County Engineer's Dept.
- **Lorven Drive:** The final phase was completed, improving safety and access for residents and businesses served by this new public roadway.
- **Pedestrian Connectivity:** Engineering work was completed for sidewalks and crosswalks in Miamiville, Meijer Drive & Business 28, and Loveland-Miami & Branch Hill-Guinea Pike intersections, positioning the Township for future grant funding and defined timetables for construction. Grant funding from OKI will help to support the pedestrian improvements at the Loveland-Miami and BHGP intersection. A crosswalk was also installed across Weber Road to link a few of our larger subdivisions together for improved pedestrian travel.
- **Community Identity:** Branding efforts continue under the "I Am Miami Township" campaign, with new signage projects underway to strengthen civic pride and Township identity. The newest signs were installed this year at the I-275 off-ramps to Wards Corner Road, welcoming our norther residents back into the Township.
- **Miami Township Parks:** These continue to remain a focal point in our community as they provide much needed rest and relaxation for our residents and visitors. Improvements this year include the completion of a new Fitness Court Studio structure at Community Park, new fencing along the main drive at Miami Meadows Park, and the completion of the Basketball & Pickleball courts at Miami Riverview Park, including newly designed wind screens with Township branding.
- **Recreation Programs:** The Adult Egg Scramble was a brand-new event this year, relying on social media and TV interviews, and bringing out more than 500 adults. Less than \$600 spent out of budget to put this event together, and we will look to making this an annual event moving forward. We also hosted the Taylorville concert at Miami Meadows, which provided a very family-friendly & multi-generational experience for more than 1,200 attendees.

#### **Conclusion**

The 2026 budget reflects both challenges and opportunities. With ARPA funds fully encumbered and expended in the coming year, the Township continues to focus on sustainable financial planning, leveraging grants, and exploring additional funding initiatives. Our commitment to fiscal responsibility, service excellence, and community growth remains unwavering.



2026 BUDGET OVERVIEW

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Township Budget Overview

Respectively Submitted,

Kelly J. Flanigan  
Finance Director

David Jetter  
Fire & EMS Chief

Emily Asher  
Human Resources Director

Brian E. Elliff  
Community Development Director

Robert Hirsch  
Police Chief

Chris Burdsall  
Service Director

Ryan Himes  
Recreation Director

Will Menz  
Multimedia Director

Jennifer Ekey  
Economic Development Manager

William Cates  
Behavioral Health Specialist

Stephen M. Kelly  
Township Administrator &  
Public Safety Director



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2026 BUDGET OVERVIEW

Township Budget Overview

SUMMARY OF FUND BALANCES											
		2025 Estimated				2026 Requested				2026 Requested Ending Balance vs 2025 Estimated Ending Balance	
		Beginning Balance	Estimated Revenues	Estimated Expenses	Ending Balance	Beginning Balance	Estimated Revenues	Estimated Expenses	Ending Balance		
<b>GENERAL</b>											
1000	GENERAL	6,395,365	4,332,114	4,029,640	6,697,839	6,697,839	4,297,691	4,873,760	6,121,769	(576,069)	-8.60%
<b>SPECIAL REVENUE</b>											
2010	MOTOR VEHICLE LICENSE	14,912	67,800	60,000	22,712	22,712	67,200	70,000	19,912	(2,800)	-12.33%
2020	GASOLINE TAX CHECKING	929,013.34	674,635	869,568	734,080	734,080	645,000	870,000	509,080	(225,000)	-30.65%
2030	ROAD & BRIDGE CHECKING	2,073,784.68	2,565,990	2,457,097	2,182,677	2,182,677	2,591,334	3,233,152	1,540,859	(641,818)	-29.41%
2031	ROAD & BRIDGE LEVY FUND	68,191	1,275,411	1,017,583	326,020	326,020	1,276,777	1,320,000	282,797	(43,223)	-13.26%
2040	PERMISSIVE TAX CHECKING	111,764	406,757	360,000	158,521	158,521	396,000	375,000	179,521	21,000	13.25%
2050	CEMETERY FUND CHECKING	96,958	89,000	103,553	82,405	82,405	85,000	138,800	28,605	(53,800)	-65.29%
2060	PARK FUND CHECKING	548,441	1,560,020	1,737,239	371,221	371,221	1,787,062	2,157,270	1,013	(370,208)	-99.73%
2070	LIGHTING CHECKING	19,708	450,444	460,511	9,641	9,641	455,000	460,800	3,841	(5,800)	-60.16%
2090	POLICE FUND CHECKING	1,097,397	9,387,567	9,167,788	1,317,176	1,317,176	9,352,339	10,244,863	424,652		
2100	AMBULANCE FUND CHECKING	1,014,218	2,462,196	2,750,000	726,413	726,413	2,469,674	2,500,000	696,087		
2110	FIRE FUND CHECKING	2,147,189	11,807,431	12,774,753	1,179,867	1,179,867	13,979,576	14,411,940	747,503		
2120	PUBLIC SAFETY FUND #1	7,771,915	10,083,842	12,870,000	4,985,758	4,985,758	9,932,064	14,841,642	76,180	(6,264,792)	-125.65%
2150	ENFORCEMENT & EDUCATION	26,514	0	25,158	1,356	1,356	6,000	7,000	356	(1,000)	-73.72%
2902	LOCAL FISCAL RECOVERY FUND	464,385	-	348,144	116,241	116,241	-	116,241	-	(116,241)	-100.00%
2903	ONE OHIO OPIOID SETTLEMENT	278,966	103,765	192,995	189,736	189,736	100,000	188,700	101,036	(88,700)	-46.75%
4010	OHIO GRANT POLICE	6,613	50,000	35,000	21,613	21,613	60,000	60,000	21,613	0	0.00%
4030	EQUITABLE SHARING GRANT	83,863	97,175	-	181,038	181,038	75,000	75,000	181,038	0	0.00%
4080	CONTINUING PROFESSIONAL POLICE TRAINING	-	27,850	27,850	0	0	65,462	65,000	462	462	0.00%
4150	AG DRUG PREVENT CKG	1,989	4,189	5,000	1,178	1,178	16,500	16,500	1,178	0	0.00%
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>16,755,821</b>	<b>41,114,071</b>	<b>45,262,238</b>	<b>12,607,654</b>	<b>12,607,654</b>	<b>43,359,988</b>	<b>51,151,908</b>	<b>4,815,734</b>	<b>(7,791,920)</b>	<b>-61.80%</b>
<b>DEBT SERVICE FUNDS</b>											
1100	DEBT SERVICE	29,742	1,034,311	1,053,048	11,006	11,006	897,343	971,052	-		



2026 BUDGET OVERVIEW

Township Budget Overview

SUMMARY OF FUND BALANCES												
		2025 Estimated				2026 Requested				2026 Requested Ending Balance vs 2025 Estimated Ending Balance		
		Beginning Balance	Estimated Revenues	Estimated Expenses	Ending Balance	Beginning Balance	Estimated Revenues	Estimated Expenses	Ending Balance			
<b>SPECIAL ASSESSMENT FUNDS</b>												
5010	TIF #1 CHECKING - KOHLS	145,514	266,840	171,831	240,522	240,522	270,000	111,050	399,472	158,950	66.09%	
5020	TIF #2 CHECKING LOWES	670,839	304,070	16,044	958,865	958,865	298,000	679,470	577,395	(381,470)	-39.78%	
5030	TIF #3 CHECKING - WALGREENS	360,983	69,883	66,758	364,107	364,107	73,000	11,095	426,012	61,905	17.00%	
5050	TIF #5 CHECKING - WOL PLEAS HI	168,749	210,305	209,542	169,512	169,512	218,000	114,270	273,242	103,730	61.19%	
5060	TIF #6 CHECKING - PANERA	34,659	62,823	64,485	32,996	32,996	65,000	51,975	46,021	13,025	39.47%	
5070	TIF #7 CHECKING - ST RT 131	58,724	35,396	42,616	51,505	51,505	25,500	16,383	60,622	9,118	17.70%	
5080	TIF #8 CHECKING UDF	508,414	322,545	238,264	592,695	592,695	312,000	408,680	496,015	(96,680)	-16.31%	
5090	TIF #9 CHECKING - ALLEN DRIVE	16,133	15,054	24,462	6,724	6,724	25,000	16,375	15,349	8,625	128.26%	
5100	TIF FUND #10 CHECKING KROGER	121,428	131,646	127,741	125,333	125,333	130,000	152,950	102,383	(22,950)	-18.31%	
5110	TIF #11 CHECKING - SR 28/Buck	82,181	47,817	29,239	100,759	100,759	78,000	50,170	128,589	27,830	27.62%	
5120	TIF #12 CHECKING US 50 PENN ST	188,346	16,562	201	204,707	204,707	16,500	248	220,960	16,253	7.94%	
5130	TIF #13 CHECKING I-275 + RT 28	59,762	339,032	280,991	117,803	117,803	339,000	251,085	205,718	87,915	74.63%	
5140	TIF #14 CHECKING AIM MRO SEWER	3,312	94,191	97,216	287	287	98,600	98,825	62	(225)	-78.33%	
6040	RID #4 CHECKING - VILLAS @TARTAN	232,773	212,623	164,167	281,228	281,228	215,000	187,225	309,003	27,775	9.88%	
6050	RID #5 CHECKING-DEER. PT 30	449,401	219,805	155,000	514,205	514,205	210,000	134,150	590,055	75,850	14.75%	
6060	RID #6 CHECKING MILLS OF MIAMI	860,756	733,029	547,322	1,046,463	1,046,463	733,000	655,995	1,123,468	77,005	7.36%	
6070	RID #7 CHECKING ATHENS COMM	546,679	219,632	328,192	438,118	438,118	230,000	356,450	311,668	(126,450)	-28.86%	
6080	RID #8 CHECKING GREYCLIFFS	379,978	875,576	831,399	424,155	424,155	875,000	951,125	348,030	(76,125)	-17.95%	
6090	RID #9 CHECKING MIAMI COMMONS	14	1,258,565	1,257,981	598	598	31,000	30,810	788	190	31.78%	
6100	RID #10 CHECKING - WHITE GT 30	468,398	1,466,947	1,190,814	744,531	744,531	1,500,000	1,298,500	946,031	201,500	27.06%	
6110	RID #11 CHECKING WITTMER EST	496,592	544,641	427,500	613,733	613,733	560,000	406,400	767,333	153,600	25.03%	
6120	RID #12 CKNG - MIDDLETON OAKS	343,144	166,977	293,595	216,526	216,526	165,000	210,475	171,051	(45,475)	-21.00%	
6130	RID #13 CHECKING WILLOW BEND	1,836,914	1,641,181	1,773,796	1,704,300	1,704,300	1,580,000	1,465,359	1,818,941	114,641	6.73%	
6140	RID #14 CHECKING - S & S DEVEL	198,303	85,932	50,670	233,565	233,565	175,000	166,775	241,790	8,225	3.52%	
<b>TOTAL SPECIAL ASSESSMENT FUNDS</b>		<b>8,231,995</b>	<b>9,341,070</b>	<b>8,389,825</b>	<b>9,183,240</b>	<b>9,183,240</b>	<b>8,222,600</b>	<b>7,825,839</b>	<b>9,580,001</b>	<b>396,761</b>	<b>4.32%</b>	
<b>TOTAL -ALL FUNDS</b>		<b>31,412,923</b>	<b>55,821,566</b>	<b>58,734,751</b>	<b>28,499,737</b>	<b>28,499,737</b>	<b>56,777,622</b>	<b>64,822,559</b>	<b>20,517,504</b>			
<b>Transfers/Advances/Indirect Overhead Reimbursement</b>		<b>-</b>	<b>14,803,048</b>	<b>14,803,048</b>	<b>-</b>	<b>-</b>	<b>16,954,443</b>	<b>16,954,443</b>	<b>-</b>			
<b>TOTAL - All Funds excluding interfund transactions</b>		<b>31,412,923</b>	<b>41,018,518</b>	<b>43,931,703</b>	<b>28,499,737</b>	<b>28,499,737</b>	<b>39,823,179</b>	<b>47,868,116</b>	<b>20,517,504</b>	<b>(7,982,234)</b>	<b>-28.01%</b>	
				***					***			
***		ties to page 8 budget/expense comparison chart										



2026 BUDGET OVERVIEW

Township Budget Overview

This summarizes the amounts of transfers, advances and reimbursements out (treated as expenditures in the detailed budget line items) and in (treated as revenue in the detailed budget line items) among various funds in the budget. Advances are expected to be repaid from the fund in which the advance was made. Reimbursements are related to Indirect Administrative Overhead, reimbursement of labor expense from the cemetery fund and funding of police and Fire/EMS operations from the Safety Services levy.

SUMMARY OF FUND TRANSFERS, ADVANCES AND REIMBURSEMENTS					
Transfers Out			Transfers In		
	From	Amount		To	Amount
	1000	General Fund		1100	Debt Service
	2030	Road & Bridge		5140	AIM MRO Sewer TIF
	5050	Neyer TIF			
	5080	UDF TIF			
	5100	Kroger TIF			
	5140	AIM MRO Sewer TIF			
	6060	Mills of Miami TIF			
	6080	Greycliffs TIF			
	6090	Miami Commons			
	6100	Whitegate TIF			
	6110	Wittmer Estates TIF			
	6130	Willow Bend TIF			
	TOTAL TRANSFERS OUT			TOTAL TRANSFERS IN	
		930,943			930,943



2026 BUDGET OVERVIEW

Township Budget Overview

Advance Out		
1000	General Fund	190,000

Advance In		
2060	Parks & Rec	190,000

Internal Reimbursements Out		
2030	Road & Bridge	47,500
2050	Cemetery	33,500
2060	Parks & Rec	-
2090	Police	232,000
2100	Ambulance	2,500,000
2110	Fire/EMS	300,000
2120	Public Safety	13,300,000
TOTAL REIMBURSEMENTS OUT		16,413,000

Internal Reimbursements In		
1000	General Fund	579,500
2030	Road & Bridge	33,500
2090	Police	5,300,000
2110	Fire/EMS	10,500,000
TOTAL REIMBURSEMENTS IN		16,413,000

TOTAL TRANSFERS, ADVANCES,  
REIMBURSEMENTS 17,533,943

TOTAL TRANSFERS, ADVANCES,  
REIMBURSEMENTS 17,533,943



2026 BUDGET OVERVIEW

Township Budget Overview

COMPARISON OF 2025 BUDGET TO 2026 BUDGET

						Compared to '25 Budget			Compared to '25 Expense			
		2025 Revised Budget	2025 Estimated Expense	Dollar \$ Difference	Percent % Difference	NOTES	2026 Budget	Dollar \$ Difference	Percent % Difference	Dollar \$ Difference	Percent % Difference	NOTES
GENERAL												
1000	GENERAL	4,402,760	4,029,640	(373,120)	-8.5%	\$50k wallcoverings: rebudget in '26.... Civic Center paving \$70k under budget. Econ Dev Mgr budgeted for full year- hired end of June ~\$45k + fringe	4,650,160	247,401	5.6%	620,520	15.4%	
Cells highlighted in green reflect adjustments made to avoid duplicating expenses. For example, the General Fund transfers or advances funds to cover costs in the Parks & Recreation Fund, as well as debt service related to AIM MRO. To prevent these costs from being counted in both the General Fund and the other funds, the General Fund budget has been reduced by these amounts for comparison purposes.										320,220	7.9%	Taking notes from '25 into account plus 1.5 additional FTE ~ \$102,600 and 15% budgeted increase for property and casualty
SPECIAL REVENUE												
2010	MOTOR VEHICLE LICENSE	60,000	60,000	-	0.0%		70,000	10,000	16.7%	10,000	16.7%	Varies based on paving program and bids
2020	GASOLINE TAX	897,530	869,568	(27,962)	-3.1%		870,000	(27,530)	-3.1%	432	0.0%	
2030	ROAD & BRIDGE	2,937,643	2,457,097	(480,546)	-16.4%	Facilities Mgr budgeted for full year - hired end of Sept. Mechanics budgeted for full year- still searching for replacement with recent retirement	3,233,152	295,509	10.1%	776,055	31.6%	
										373,803	15.2%	Taking notes from '25 into account plus additional \$328k budgeted '26 for capital projects
2031	ROAD & BRIDGE LEVY FUND	1,020,000	1,017,583	(2,417)	-0.2%		1,320,000	300,000	29.4%	302,417	29.7%	Varies based on paving program and bids
2040	PERMISSIVE TAX	360,000	360,000	-	0.0%		375,000	15,000	4.2%	15,000	4.2%	
2050	CEMETERY FUND	144,500	103,553	(40,947)	-28.3%	\$33k Evergreen Cemetery Fence: rebudget in '26	105,300	(39,200)	-27.1%	1,747	1.7%	\$33k Evergreen Cemetery Fence: rebudget in '26
2060	PARK & RECREATION FUND	2,164,844	1,737,239	(427,605)	-19.8%	\$300k Community Park Paving: rebudget in '26 and \$73k deferred tractor to '27	2,157,270	(7,574)	-0.3%	420,031	24.2%	
										120,031	6.9%	Rebudget of \$300k paving
2070	LIGHTING	460,800	460,511	(289)	-0.1%		460,800	-	0.0%	289	0.1%	
2090	POLICE FUND	9,949,962	9,167,788	(782,174)	-7.9%		10,244,863	294,901	3.0%	1,077,075	11.7%	



2026 BUDGET OVERVIEW

Township Budget Overview

					Compared to '25 Budget			Compared to '25 Expense		
	2025 Revised Budget	2025 Estimated Expense	Dollar \$ Difference	Percent % Difference	2026 Budget	Dollar \$ Difference	Percent % Difference	Dollar \$ Difference	Percent % Difference	
<b>SPECIAL REVENUE cont.</b>										
2100 AMBULANCE FUND								-		
2110 FIRE FUND	13,354,774	12,774,753	(580,021)	-4.3%	14,411,940	1,057,166	7.9%	1,637,187	12.8%	
2120 PUBLIC SAFETY FUND #1	2,833,900	1,870,000	(963,900)	-34.0%	1,541,642	(1,292,258)	-45.6%	(328,358)	-17.6%	
2150 ENFORCEMENT & EDUCATION	43,500	25,158	(18,342)	-42.2%	7,000	(36,500)	-83.9%	(18,158)	-72.2%	
2902 LOCAL FISCAL RECOVERY FUND ONE OHIO OPIOID SETTLEMENT	466,995	348,144	(118,851)	-25.5%	116,241	(350,754)	-75.1%	(231,903)	-66.6%	
4010 OHIO GRANT CKG	35,000	35,000	-	0.0%	60,000	25,000	71.4%	25,000	71.4%	
4030 EQUITABLE SHARING GRANT CONT	-	-	-	0.0%	75,000	75,000	100.0%	75,000		
4080 PROFESSIONAL POLICE TRAINING	89,700	27,850	(61,850)	-69.0%	65,000	(24,700)	-27.5%	37,150	133.4%	
4150 AG DRUG PREVENT CKG	20,000	5,000	(15,000)	-75.0%	16,500	(3,500)	-17.5%	11,500	230.0%	
<b>TOTAL SPECIAL REVENUE FUN</b>	<b>35,039,147</b>	<b>31,512,238</b>	<b>(3,526,909)</b>	<b>-10.1%</b>	<b>35,320,434</b>	<b>281,286</b>	<b>0.8%</b>	<b>3,808,195</b>	<b>12.1%</b>	

**DEBT SERVICE FUNDS**

1100 DEBT SERVICE					71,683				
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above is capitalized interest related to RISE project. All other debt expenditures are included in indiv. funds

**SPECIAL ASSESSMENT FUNDS**

5010 TIF #1 - KOHLS	171,840	171,831	(9)	0.0%	111,050	(60,790)	-35.4%	(60,781)	-35.4%
5020 TIF #2 LOWES	589,818	16,044	(573,774)	-97.3%	679,470	89,652	15.2%	663,426	4135.1%
5030 TIF #3 - WALGREENS	67,010	66,758	(252)	-0.4%	11,095	(55,915)	-83.4%	(55,663)	-83.4%
5050 TIF #5 - WOL PLEAS HI	245,670	209,542	(36,128)	-14.7%	114,270	(131,400)	-53.5%	(95,272)	-45.5%
5060 TIF #6 - PANERA	66,975	64,485	(2,490)	-3.7%	51,975	(15,000)	-22.4%	(12,510)	-19.4%
5070 TIF #7 - ST RT 131	44,300	42,616	(1,684)	-3.8%	16,383	(27,918)	-63.0%	(26,234)	-61.6%
5080 TIF #8 UDF	433,250	238,264	(194,986)	-45.0%	408,680	(24,570)	-5.7%	170,416	71.5%
5090 TIF #9 - ALLEN DRIVE	31,375	24,462	(6,913)	-22.0%	16,375	(15,000)	-47.8%	(8,087)	-33.1%
5100 TIF FUND #10 KROGER	127,950	127,741	(209)	-0.2%	152,950	25,000	19.5%	25,209	19.7%
5110 TIF #11 - SR 28/Buck	51,050	29,239	(21,811)	-42.7%	50,170	(880)	-1.7%	20,931	71.6%



2026 BUDGET OVERVIEW

Township Budget Overview

					Compared to '25 Budget			Compared to '25 Expense		
	2025 Revised Budget	2025 Estimated Expense	Dollar \$ Difference	Percent % Difference	2026 Budget	Dollar \$ Difference	Percent % Difference	Dollar \$ Difference	Percent % Difference	
<b>SPECIAL ASSESSMENT cont.</b>										
TIF #12 US 50										
5120 PENN ST	300	201	(99)	-33.0%	248	(53)	-17.5%	47	23.1%	
TIF #13 I-275 + RT 28										
5130	270,932	280,991	10,059	3.7%	251,085	(19,847)	-7.3%	(29,906)	-10.6%	
TIF #14 AIM										
5140 MRO SEWER	97,425	97,216	(209)	-0.2%	98,825	1,400	1.4%	1,609	1.7%	
RID #4 - VILLAS @TARTAN										
6040	174,995	164,167	(10,828)	-6.2%	187,225	12,230	7.0%	23,058	14.0%	
RID #5 -DEER. PT 30										
6050	134,150	155,000	20,850	15.5%	134,150	-	0.0%	(20,850)	-13.5%	
RID #6 MILLS OF MIAMI										
6060	617,250	547,322	(69,928)	-11.3%	655,995	38,745	6.3%	108,673	19.9%	
RID #7 ATHENS										
6070	541,950	328,192	(213,758)	-39.4%	356,450	(185,500)	-34.2%	28,258	8.6%	
RID #8										
6080	993,650	831,399	(162,251)	-16.3%	951,125	(42,525)	-4.3%	119,726	14.4%	
RID #9 MIAMI COMMONS										
6090	1,258,557	1,257,981	(576)	0.0%	30,810	(1,227,747)	-97.6%	(1,227,171)	-97.6%	
RID #10 -										
6100	1,279,175	1,190,814	(88,361)	-6.9%	1,298,500	19,325	1.5%	107,686	9.0%	
RID #11										
6110	461,500	427,500	(34,000)	-7.4%	406,400	(55,100)	-11.9%	(21,100)	-4.9%	
RID #12										
6120	319,713	293,595	(26,118)	-8.2%	210,475	(109,238)	-34.2%	(83,120)	-28.3%	
RID #13										
6130	1,874,314	1,773,796	(100,518)	-5.4%	1,465,359	(408,955)	-21.8%	(308,437)	-17.4%	
RID #14 - S & S										
6140	54,275	50,670	(3,605)	-6.6%	166,775	112,500	207.3%	116,105	229.1%	
<b>TOTAL SPECIAL ASSESSMENT</b>	<b>9,907,424</b>	<b>8,389,825</b>	<b>(1,517,599)</b>	<b>-15.3%</b>	<b>7,827,865</b>	<b>(2,079,559)</b>	<b>-21.0%</b>	<b>(561,960)</b>	<b>-6.7%</b>	
<b>TOTAL -ALL FUNDS</b>	<b>49,349,331</b>	<b>43,931,703</b>	<b>(5,417,627)</b>	<b>-11.0%</b>	<b>47,870,142</b>	<b>(1,550,872)</b>	<b>-3.1%</b>	<b>3,866,756</b>	<b>8.8%</b>	
	ties to p. 1 Summary of Fund Balance				ties to p. 1 Summary of Fund Balance					



## 2026 BUDGET OVERVIEW Revenue History

### Township Budget Message

The following four pages show actual revenue trends in each fund for the years 2022-2024, as well as estimated revenues for 2025 and 2026.

Account Number	Description	2022	2023	2024	2025 ESTIMATE	2026 ESTIMATE
<b>Revenues</b>						
<b><u>GENERAL FUND</u></b>						
1000.101.0000	REAL ESTATE TAX	913,216	925,468	1,242,554	1,266,659	1,271,191
1000.102.0000	PERSONAL PROPERTY TAX	2	-	-	-	-
1000.103.0000	PERMISSIVE SALES TAX - HOTEL	56,503	53,639	60,058	52,500	52,000
1000.303.0000	FRANCHISE FEES	321,478	309,871	288,513	290,000	290,000
1000.350.0000	ZONING RECEIPTS	115,847	132,464	222,490	150,000	135,000
1000.401.0000	FINES	22,789	27,971	25,418	25,000	25,000
1000.532.0000	LOCAL GOVERNMENT TAX	308,558	278,322	249,337	260,000	260,000
1000.533.0000	LIQUOR & CIGARETTE FEES	49,167	5,927	60,323	47,000	45,000
1000.535.0000	ROLLBACK AND HOMESTEAD TAX	123,067	124,647	168,457	170,872	165,000
1000.601.0000	SPECIAL ASSESSMENT	8,756	14,049	19,616	22,772	12,000
1000.701.0000	INTEREST	498,267	1,399,525	1,461,043	1,305,000	1,300,000
1000.802.0000	ALL RENTALS	42,464	45,327	46,643	47,500	48,000
1000.951.0000	SALE OF ASSETS	11,007	1,487	-	310	-
1000.892.0000	OTHER REVENUE	61,655	265,035	66,202	145,000	115,000
	<b>General Fund #1000 Total =</b>	<b>2,532,775</b>	<b>3,583,731</b>	<b>3,910,655</b>	<b>3,782,614</b>	<b>3,718,191</b>
		-6.33%	41.49%	9.12%	-3.27%	-1.70%
1000.931.0000	INDIRECT OVERHEAD REIMB	513,000	488,000	536,000	549,500	579,500
1000.941.0000	ADVANCE IN	42,822	-	26,000	-	-
1000.999.0000	OTHER FINANCING SOURCES	-	1,049	-	-	-



## 2026 BUDGET OVERVIEW Revenue History

Account Number	Description	2022	2023	2024	2025 ESTIMATE	2026 ESTIMATE
<b><u>SERVICE DEPT. FUNDS</u></b>						
2010.536.0000	MOTOR VEHICLE LICENSE TAX	66,108	67,390	64,249	66,000	66,000
2010.701.0000	INTEREST	883	2,246	2,347	1,800	1,200
<b>MVL Fund #2010 Total =</b>		<b>66,991</b>	<b>69,636</b>	<b>66,596</b>	<b>67,800</b>	<b>67,200</b>
2020.537.0000	GASOLINE TAX	584,865	606,954	620,534	634,000	620,000
2020.701.0000	INTEREST	13,324	33,824	41,163	28,000	20,000
2020.892.0000	OTHER REVENUE	16,172	6,368	6,368	12,635	5,000
<b>Gasoline Tax #2020 Total =</b>		<b>614,361</b>	<b>647,146</b>	<b>668,065</b>	<b>674,635</b>	<b>645,000</b>
2030.101.0000	REAL ESTATE TAX - RD & BRIDGE	1,598,127	1,619,570	2,174,469	2,216,654	2,223,334
2030.102.0000	PERSONAL PROPERTY TAX	4	-	-	-	-
2030.535.0000	ROLLBACK AND HOMESTEAD	215,367	218,131	294,800	299,026	290,000
2030.951.0000	SALE OF ASSETS	-	50	15,800	-	44,500
2030.892.0000	OTHER REVENUE	55,275	3,610	9,133	18,110	-
<b>Road &amp; Bridge #2030 Total =</b>		<b>1,868,773</b>	<b>1,841,361</b>	<b>2,494,202</b>	<b>2,533,790</b>	<b>2,557,834</b>
2030.931.0000	LABOR REIMB FROM CEMETERY	25,600	27,600	29,200	32,200	33,500
2031.101.0000	REAL ESTATE TAX - R&B LEVY	1,213,091	1,228,143	1,243,317	1,262,681	1,260,777
2031.102.0000	PERSONAL PROPERTY TAX	3	-	-	-	-
2031.535.0000	ROLLBACK AND HOMESTEAD	16,350	16,003	12,138	12,730	16,000
<b>Road &amp; Bridge Levy #2031 Total =</b>		<b>1,229,443</b>	<b>1,244,146</b>	<b>1,255,456</b>	<b>1,275,411</b>	<b>1,276,777</b>
2040.104.0000	PERMISSIVE TAX	310,148	315,998	316,503	317,000	315,000
2040.592.0000	PERMISSIVE TAX - COUNTY LEVIED	71,555	72,851	72,916	72,000	72,000
2040.299.0000	SNOW REMOVAL CHARGES	-	8,112	-	13,757	6,000
2040.701.0000	INTEREST	1,746	5,727	8,579	4,000	3,000
<b>Permissive Tax #2040 Total =</b>		<b>383,449</b>	<b>402,688</b>	<b>397,998</b>	<b>406,757</b>	<b>396,000</b>
<b>TOTAL ALL ROAD FUNDS (excluding interfund transactions)</b>		<b>4,163,017</b>	<b>4,204,977</b>	<b>4,882,317</b>	<b>4,958,392</b>	<b>4,942,811</b>
		2.22%	1.01%	16.11%	1.56%	-0.31%



## 2026 BUDGET OVERVIEW Revenue History

Account Number	Description	2022	2023	2024	2025 ESTIMATE	2026 ESTIMATE
<b><u>CEMETERY FUND</u></b>						
2050.299.0000	CEMETERY SERV CHGS	44,119	41,261	37,181	41,000	40,000
2050.804.0000	CEMETERY LOT SALES	37,500	36,800	52,700	48,000	45,000
	Cemetery #2050 Total =	<b>81,619</b>	<b>78,061</b>	<b>89,881</b>	<b>89,000</b>	<b>85,000</b>
		-15.19%	-4.36%	15.14%	-0.98%	-4.49%
<b><u>PARK &amp; RECREATION FUND</u></b>						
2060.101.0000	REAL ESTATE TAX	1,082,636	1,094,492	1,109,927	1,128,964	1,133,562
2060.102.0000	PERSONAL PROPERTY TAX	4	-	-	-	-
2060.535.0000	ROLLBACK AND HOMESTEAD	131,758	133,058	130,336	132,056	130,000
2060.538.0000	GRANT REVENUE	-	-	30,000	20,000	-
2060.951.0000	SALE OF ASSETS	-	40,475	-	-	-
2060.891.0000	OTHER REVENUE	7,175	1,741	3,253	5,500	3,500
2060.265.0000	REC CLASS, CAMP & EVENT FEES	142,416	151,262	163,926	170,000	235,000
2060.802.0000	RENTALS & LEASES	86,163	92,348	109,983	103,500	95,000
	Park #2060 Total =	<b>1,450,151</b>	<b>1,513,375</b>	<b>1,547,424</b>	<b>1,560,020</b>	<b>1,597,062</b>
		-0.17%	4.36%	2.25%	0.81%	2.37%
2060.941.0000	ADVANCE IN	-	-	-	-	190,000
<b><u>POLICE DEPT</u></b>						
2090.101.0000	REAL ESTATE TAX - POLICE	2,740,393	2,771,601	2,821,662	2,878,159	2,891,339
2090.102.0000	PERSONAL PROPERTY TAX	17	-	-	-	-
2090.203.0000	SRO CHARGES FOR SERVICES	202,011	280,873	329,350	471,260	589,000
2090.203.0001	OFF DUTY DETAIL REIMBURSE	55,164	134,443	121,639	125,000	125,000
2090.535.0000	ROLLBACK AND HOMESTEAD	301,615	305,127	298,891	302,830	300,000
2090.538.0000	GRANT REVENUE	11,656	10,290	12,658	73,319	110,000
2090.951.0000	SALE OF ASSETS	2,836	13,145	8,031	1,000	1,000
2090.891.0000	OTHER REVENUE-POLICE	40,805	33,015	41,888	36,000	36,000
	Police Dept #2090 Total = (excluding transfers/reimb.)	<b>3,354,496</b>	<b>3,548,484</b>	<b>3,634,118</b>	<b>3,887,567</b>	<b>4,052,339</b>
		0.45%	5.78%	2.41%	6.97%	4.24%



## 2026 BUDGET OVERVIEW Revenue History

Account Number	Description	2022	2023	2024	2025 ESTIMATE	2026 ESTIMATE
2090.999.0000	INTERNAL REIMB FROM #2120	4,000,000	4,000,000	5,500,000	5,500,000	5,300,000
2150.402.0000	FORFEITURES	5,570	-	865	4,400	2,500
2150.499.0000	DRUG & DUI FINES/FEES	8,925	6,647	3,681	1,500	3,500
	OTHER REVENUE	-	7,346	-	-	-
<b>Enforcement &amp; Education Fund #2150 Total =</b>		<b>14,495</b>	<b>13,993</b>	<b>4,546</b>	<b>5,900</b>	<b>6,000</b>
<b><u>FIRE &amp; EMS</u></b>						
2100.101.0000	REAL ESTATE TAX - EMS	2,119,400	2,143,647	2,181,587	2,224,693	2,234,674
2100.102.0000	PERSONAL PROPERTY TAX	13	-	-	-	-
2100.535.0000	ROLLBACK AND HOMESTEAD	236,658	239,305	234,413	237,503	235,000
<b>Ambulance Fund #2100 Total =</b>		<b>2,356,071</b>	<b>2,382,952</b>	<b>2,416,000</b>	<b>2,462,196</b>	<b>2,469,674</b>
2110.101.0000	REAL ESTATE TAX - FIRE	1,460,930	1,478,096	1,504,389	1,534,215	1,539,576
2110.102.0000	PERSONAL PROPERTY TAX	9	-	-	-	-
2110.201.0000	FIRE CHARGES FOR SERVICES	31,000	11,020	38,985	25,000	30,000
2110.202.0000	CONTRACTS FOR EMS SERVICES					30,000
2110.891.0001	OTHER REVENUE FIRE & EMS	74,557	69,990	45,500	125,000	25,000
2110.535.0000	ROLLBACK AND HOMESTEAD	165,092	166,973	163,559	165,716	165,000
2110.538.0000	GRANT REVENUE	6,231	9,868	12,874	20,000	20,000
2110.951.0000	SALE OF ASSETS	65	68,186	11,776	12,500	10,000
2110.204.0000	EMS TRANSPORT FEES	1,239,758	1,610,122	1,633,061	1,675,000	1,660,000
<b>Fire Fund #2110 Total = (excluding transfers/reimb.)</b>		<b>2,977,642</b>	<b>3,414,256</b>	<b>3,410,145</b>	<b>3,557,431</b>	<b>3,479,576</b>
2110.999.0000	INTERNAL REIMB FROM #2100/2120	6,250,000	7,750,000	9,000,000	8,250,000	10,500,000
<b>TOTAL FIRE &amp; EMS (excluding transfers/reimb.)</b>		<b>5,333,713</b>	<b>5,797,208</b>	<b>5,826,145</b>	<b>6,019,626</b>	<b>5,949,250</b>
		2.04%	8.69%	0.50%	3.32%	-1.17%



## 2026 BUDGET OVERVIEW Revenue History

Account Number	Description	2022	2023	2024	2025 ESTIMATE	2026 ESTIMATE
<b><u>Safety Fund #2120</u></b>						
2120.101.0001	R.E. TAX SAFETY	8,755,566	8,857,744	8,975,392	9,123,153	9,129,564
2120.102.0001	PERSONAL PROPERTY TAX	26	-	-	-	-
2120.535.0001	ROLLBACK & HOMESTEAD	798,680	806,449	782,186	793,461	800,000
2120.540.0000	GRANT REVENUE	4,651	1,831	-	75,000	-
2120.951.0000	SALE OF ASSETS	-	-	3,221	35,000	2,500
2120.891.0002	OTHER FIRE & EMS RECEIPTS	-	45,831	-	57,228	-
<b>Safety Fund #2120 Total =</b>		<b>9,558,922</b>	<b>9,711,855</b>	<b>9,760,799</b>	<b>10,083,842</b>	<b>9,932,064</b>
		1.10%	1.60%	0.50%	3.31%	-1.51%
<b>TOTAL ALL SAFETY FUNDS (excluding safety transfers/debt proceeds)</b>						
		<b>18,261,627</b>	<b>19,071,550</b>	<b>19,225,608</b>	<b>19,996,936</b>	<b>19,939,653</b>
		1.22%	4.44%	0.81%	4.01%	-0.29%
<b>TOTAL OPERATING FUNDS (excluding transfers, advances and fund reimbursements)</b>						
		<b>26,489,190</b>	<b>28,451,694</b>	<b>29,655,885</b>	<b>30,386,961</b>	<b>30,282,717</b>
		2.88%	7.41%	4.23%	2.47%	-0.34%
<b><u>OTHER FUNDS</u></b>						
<b><u>Debt Fund #1100</u></b>						
1100.931.0000	TRANSFER IN - DEBT FUND	935,782	917,350	878,512	884,311	897,343
1100.931.0001	DEBT PROCEEDS RESERVE	-	-	-	150,000	-
<b>Debt Fund #1100 Total =</b>		<b>935,782</b>	<b>917,350</b>	<b>878,512</b>	<b>1,034,311</b>	<b>897,343</b>
<b><u>LIGHTING DISTRICTS</u></b>						
2070.601.0000	LIGHTING DISTRICTS	400,752	409,073	451,399	450,444	455,000
<b>Lighting Districts #2070 Total =</b>		<b>400,752</b>	<b>409,073</b>	<b>451,399</b>	<b>450,444</b>	<b>455,000</b>



## 2026 BUDGET OVERVIEW Revenue History

Account Number	Description	2022	2023	2024	2025 ESTIMATE	2026 ESTIMATE
<b><u>GRANT FUNDS</u></b>						
2902.539.0000	AMERICAN RECOVERY PLAN	2,255,506	-	-	-	-
2902.539.0001	ARPA LE RETENTION AND VIOLENCE REDUCTION	-	274,793	271,884	-	-
2902.539.0002	ARPA WELLNESS GRANT	-	-	219,069	-	-
2902.539.0003	ARPA HB 45 AMBULANCE GRANT	-	-	47,669	-	-
	<b>Local Fiscal Recovery Fund #2902 Total =</b>	<b>2,255,506</b>	<b>274,793</b>	<b>538,622</b>	-	-
2903.539.0000	OTHER STATE RECEIPTS	18,907	84,815	175,243	103,765	100,000
	<b>ONE OHIO OPIOID Fund #2902 Total =</b>	<b>18,907</b>	<b>84,815</b>	<b>175,243</b>	<b>103,765</b>	<b>100,000</b>
4010.539.0000	GRANT-POLICE: IDEP	COMBINED	34,855	25,669	25,000	30,000
4010.539.0001	GRANT-POLICE: STEP	COMBINED	33,116	27,029	25,000	30,000
	<b>Ohio Grant Fund #4010 Total =</b>	<b>59,067</b>	<b>67,971</b>	<b>52,698</b>	<b>50,000</b>	<b>60,000</b>
4030.519.0000	EQUITABLE SHARING GRANT	-	-	83,863	97,175	75,000
	<b>Equitable Sharing Revenue #4030 Total =</b>	-	-	<b>83,863</b>	<b>97,175</b>	<b>75,000</b>
4060.539.0000	FEMA GRANT PROCEEDS	40,664	47,619	-	-	-
4060.941.0000	ADVANCE IN	-	-	-	-	-
	<b>FEMA Revenue #4060 Total =</b>	<b>40,664</b>	<b>47,619</b>	-	-	-
4080.539.0000	CONT PROF POL TRG - PROCEEDS	21,384	-	47,844	27,850	65,462
	<b>Police Training #4080 Total =</b>	<b>21,384</b>	-	<b>47,844</b>	<b>27,850</b>	<b>65,462</b>
4110.539.0000	ODNR NATURE GRANT	-	36,328	-	-	-
	<b>ODNR Grant #4110 Total =</b>	-	<b>36,328</b>	-	-	-



## 2026 BUDGET OVERVIEW Revenue History

Account Number	Description	2022	2023	2024	2025 ESTIMATE	2026 ESTIMATE
4150.535.0000	GRANT REC AG DRUG USE PREV	23,123	27,778	15,711	4,189	16,500
	<b>AG Drug Prevention (DARE) #4150 Total =</b>	<b>23,123</b>	<b>27,778</b>	<b>15,711</b>	<b>4,189</b>	<b>16,500</b>
<b><u>TIF &amp; RID Funds</u></b>						
5010.xxx.xxxx-6150.xxx.xxxx						
	<b>TIF &amp; RID Funds Total =</b>	<b>7,009,402</b>	<b>8,132,855</b>	<b>8,413,989</b>	<b>9,341,070</b>	<b>8,189,000</b>
	TRANSFER/ADVANCE IN	61,000	20,000	30,000	31,000	33,600
	<b>GRAND TOTAL ALL FUNDS</b>	<b>48,182,531</b>	<b>50,700,598</b>	<b>55,434,965</b>	<b>55,708,466</b>	<b>56,777,622</b>
	Transfers/Advances	1,039,604	938,399	934,512	915,311	1,120,943
	Other Fund Reimbursements	10,788,600	12,265,600	15,065,200	14,331,700	16,413,000
	<b>TOTAL (excluding interfund transactions)</b>	<b>36,354,327</b>	<b>37,496,598</b>	<b>39,435,253</b>	<b>40,461,455</b>	<b>39,243,679</b>
	Difference from Prior Year		1,142,271	1,938,655	1,026,202	(1,217,776)
	Percent Change		3.14%	5.17%	2.60%	-3.01%



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**GENERAL FUND #1000**  
**110 - ADMINISTRATIVE**

**Expenditures History**

*Line Items w/ IR = included in Indirect  
Overhead Reimbursement Formula*

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>1000-110-0010 SALARIES</b>		<i>IR</i>					
TRUSTEES & FISCAL OFFICER					111,882	115,504	
ADMINISTRATIVE STAFF (10 FT, 3 PT, PT Media Co-op)					901,000	1,021,100	
LEAVE PAYOUTS					18,500	22,500	
OVERTIME					5,000	5,000	
JANITORIAL SERVICES STIPEND					3,900	3,900	
	633,258	661,281	715,587	751,898	1,040,282		1,168,004
<b>1000-110-0020 PENSION CONTRIBUTION</b>		<i>IR</i>					
TRUSTEES & FISCAL OFFICER					16,740	16,500	
ADMINISTRATOR/SAFETY SERVICE DIRECTOR (w/ PICKUP)					39,500	39,500	
ADMINISTRATIVE STAFF					104,260	123,000	
	102,812	107,682	132,635	86,980	160,500		179,000
<b>1000-110-0025 MEDICARE, BWC, UNEMPLOYMENT</b>		<i>IR</i>					
MEDICARE					15,000	17,000	
OHIO BUREAU OF WORKERS' COMPENSATION (BWC)					21,000	32,000	
BWC THIRD PARTY ADMINISTRATOR					1,900	1,300	
STATE OF OHIO-UNEMPLOYMENT COMPENSATION					1,200	1,300	
	26,161	33,888	28,696	36,733	39,100		51,600
<b>1000-110-0028 INS. HEALTH/LIFE + HRA/HSA</b>		<i>IR</i>					
TRUSTEES & FISCAL OFFICER EMPLOYER PORTION (MEDICAL, DENTAL, LIFE)					82,882	84,000	
ELECTED OFFICIALS HEALTH SAVINGS ACCOUNT/HEALTH REIMBURSEMENT ACCOUNT					24,350	24,350	
ADMINISTRATIVE STAFF EMPLOYER PORTION (MEDICAL, DENTAL, LIFE)					175,318	186,000	
HEALTH SAVINGS ACCOUNT/HEALTH REIMBURSEMENT ACCOUNT					47,650	50,500	
FITNESS REIMBURSEMENT					1,920	2,000	
EMPLOYEE ASSISTANCE PROGRAM					1,150	1,350	
	163,526	227,033	242,580	275,507	333,270		348,200
<b>Personnel Subtotal</b>	<b>925,757</b>	<b>1,029,885</b>	<b>1,119,498</b>	<b>1,151,118</b>	<b>1,573,152</b>		<b>1,746,804</b>

110 - ADMINISTRATIVE continued

Expenditures History

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>1000-110-0052 OFFICE COSTS</b>							
OFFICE FURNITURE					4,000	10,000	Carryover \$1500
OFFICE EQUIPMENT & SUPPLIES					4,000	5,000	
ADVERTISING LEGAL NOTICES					1,500	700	
ADMIN SHARP COPIER LEASE (\$2000) & COST PER PRINT/COPY					5,000	4,200	
POSTAGE MACHINE LEASE (\$800) & POSTAGE					2,500	2,100	
	12,633	23,669	19,302	19,855	17,000		22,000
<b>1000-110-0055 TECHNOLOGY CONTRACTS &amp; MAINTENANCE IR</b>							
NETWORK SUPPORT - IT SUPPORT, WEB FILTERING AND SERVER BACKUP					134,955	132,132	
DATTO SERVER BACKUP - ANNUAL					23,988	17,520	
DATTO BACKUPTIFY (M365 BACKUP) 118 mailboxes					16,670	3,611	
AVANAN SPAM FILTER					inc. above	3,951	
DUO MFA SUBSCRIPTION 58 license					inc. above	2,540	
NINJIO 133 accounts					inc. above	3,192	
STELLAR SIEM (CYBERSECURITY SCANS OF DEVICES ON NETWORK)					-	5,550	
OFFICE 365 LICENSES (TWP WIDE)					38,400	40,000	
COMPUTER REPLACEMENTS, WINDOWS UPGRADES AND HARDWARE					9,050	7,100	
INTRUST HARDWARE AND LABOR FOR EOC					-	12,500	
INTRUST SERVER WARRANTY RENEWAL (mt-vrx01), SWITCH RENEWAL (mtcc core), SSL CERT RENEWAL					6,800	7,700	
RIGHTSTUFF TIMECLOCK					6,500	-	
ISOLVED HR, APPLICANT TRACKING, TIME, LABOR & ATTENDANCE					18,000	18,500	
FREY SOFTWARE MAINTENANCE & SUPPORT (BUCS/CHIPS)					19,500	20,500	
STRATEGIC SOLUTIONS ANNUAL LICENSES					4,000	9,350	CARRYOVER \$4k
RECORDS MGT SEARCHABLE DATABASE (SCANNING & OCR)					7,500	7,500	
ArcGIS LICENSES AND UPDATES					2,500	5,000	
MULTIMEDIA ANNUAL SOFTWARE COSTS (ADOBE, SCALA ETC)					3,850	4,000	
BUDGET MANAGEMENT & PLANNING SOFTWARE					40,000	23,000	
PRADCO ANNUAL ASSESSMENT					6,900	7,300	
ATC SUPPORT					-	5,000	

110 - ADMINISTRATIVE continued

Expenditures History

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>1000-110-0055 TECHNOLOGY CONTRACTS &amp; MAINTENANCE continued</b>							
INTRUST FIREWALL REPLACEMENT + WARRANTY SUPPORT (MTCC, ST 29),					37,416	COMPLETED	
INTRUST WIRELESS ACCESS POINT REPLACEMENTS & WARRANTY x10					43,585	COMPLETED	
DATA & PHONE EVALUATION PROCESS					10,000	COMPLETED	
INTUNE DEPLOYMENT & SECURITY INFO & EVENT MGMT (SEIM) SOLUTION					IN PROCESS	COMPLETED	
FINISS CENTER WIRELESS ACCESS POINT & LABOR					6,815	COMPLETED	
	238,170	246,240	307,796	373,342	436,429		335,946
<b>1000-110-0080 TRAVEL, TRAINING &amp; EMPLOYEE DEVELOPMENT</b>							
ANNUAL PROFESSIONAL DEVELOPMENT CONFERENCES (OTA, GFOA, OH GFOA etc)					5,000	9,000	
PROFESSIONAL DUES, MEETINGS & AWARDS (ASCAP, OPMR, CLOUT, GFOA, CHAMBERS, ETC)					20,000	19,500	
CENTER FOR LOCAL GOVT DUES & MEETINGS					4,500	4,500	
PROFESSIONAL, TEAM DEVELOPMENT & STRATEGIC PLANNING					12,000	12,000	
BACKGROUND CHECKS, FINGERPRINTING, DRUG TESTING					4,500	4,500	
WELLNESS PROGRAM (Scorecard, Incentives, Lunch n Learn, Biometric Screening)					13,000	13,000	
WELLNESS FOR MENTAL HEALTH					9,250	9,250	
EMPLOYEE ENGAGEMENT SURVEY					-	10,000	
OTHER TRAINING EXPENSE					5,000	5,000	
	24,366	31,223	26,193	35,989	73,250		86,750
<b>1000-110-0160 AUDITOR/TREASURER FEES</b>							
CLERMONT CO. AUDITOR/TREAS. FEES					21,000	26,000	
	13,693	13,791	15,215	21,006			26,000
<b>1000-110-0180 OTHER EXPENSES</b>							
BANK FEES					5,000	5,000	
INDIGENT BURIAL EXPENSES					4,500	4,500	
OTHER MISC EXPENSES					2,000	2,500	
REIMBURSABLE INSURANCE CLAIMS					10,000	10,000	
COBRA INS PREMIUMS (REIMBURSED)					45,000	70,000	Offset by Revenue
ELECTED OFFICIAL AND EMPLOYEE BONDS (included in property & casualty policy)					1,000	-	
	10,625	14,292	13,197	18,430	67,500		92,000

110 - ADMINISTRATIVE continued

Expenditures History

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>1000-110-0220 GENERAL HEALTH DISTRICT</b>							
CLERMONT CO. GEN. HEALTH DIST.					207,000	220,000	
	190,181	199,692	200,921	199,371			220,000
<b>1000-110-0230 ELECTION EXPENSES</b>							
CLERMONT CO. BOARD OF ELECTIONS					25,000	25,000	
	21,153	-	-	-			25,000
<b>1000-110-0240 CLEAN UP DAYS &amp; BRUSH</b>							
CLEAN UP DAYS					75,000	75,000	
BZAK BRUSH VOUCHERS					10,000	8,500	
	40,506	66,443	73,522	80,082	80,000		83,500
<b>1000-110-0311 LEGAL + HR COUNSEL IR</b>							
LEGAL EXPENSES/HR CONSULTING - <i>large fund specific costs charged accordingly</i>					100,000	100,000	
	81,235	88,836	75,195	97,971			100,000
<b>1000-110-0312 FINANCIAL PREP &amp; AUDIT COST</b>							
FINANCIAL STATEMENT PREP					4,500	4,500	
ANNUAL CONTINUING DISCLOSURE					1,500	2,500	
AUDIT EXPENSE - BI-ANNUAL					10,500	-	
	17,300	4,500	15,421	4,700	16,500		7,000
<b>1000-110-0317 ECONOMIC DEVELOPMENT</b>							
SMALL BUSINESS PROGRAM					-	10,000	
BUSINESS RETENTION AND OUTREACH					-	2,000	
PLACER AI					-	7,500	
							19,500
<b>1000-110-0319 CONTRACTUAL SERVICES</b>							
REDI CINCINNATI					15,000	15,000	
LEGISLATIVE ADVOCACY					28,000	28,000	
GIS PROJECT CONSULTANT					10,000	25,000	
ISOLVED - ONBOARDING, BENEFITS, ACA, PERFORMANCE MGMT					2,400	2,400	
	30,200	49,719	253,924	34,000	55,400		70,400



120 - BUILDINGS & GROUNDS

Expenditures History

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>1000-120-0323 FACILITY REPAIRS &amp; MAINT IR</b>							
INSPECTIONS OF BOILER & ELEVATOR					600	1,000	
CARD READER REPAIR & PROXIMITY CARDS					3,500	3,500	
EMERGENCY GENERATOR CONTRACT AND REPAIRS					3,000	3,000	
HVAC MAINTENANCE PROGRAM-MTCC					22,000	22,000	
MTCC HVAC REPAIRS					5,500	5,500	
HVAC CONTROLS HOSTING					1,500	1,500	
SPRINKLER TESTING					400	400	
MTCC PLANT MAINTENANCE					500	500	
FLAGS					4,000	4,000	
JANITORIAL AGREEMENT COSTS					14,500	18,000	
MISC. CLEANING & MAINT SUPPLIES					3,000	3,000	
FIRE EXTINGUISHER INSPECTIONS MTCC					1,500	1,500	
PEST CONTROL CONTRACT					2,500	2,500	
FIRE/BURGLAR ALARM MAINT/TEST					8,000	8,000	
ICE MELT - ALL FACILITIES					2,000	2,000	
MISC SIGNAGE					500	-	
MTCC ELEVATOR MAINTENANCE					1,500	1,500	
ELECTRIC MAINTENANCE-MTCC					4,000	4,000	
PLUMBING MAINTENANCE/BACKFLOW -MTCC					3,500	3,500	
LOCKSMITH					1,500	1,500	
MTCC WINDOW CLEANING					14,000	14,000	
MTCC LAWN CARE & LANDSCAPE IMP.					6,000	6,000	
MTCC WINDOW REPAIR					4,000	4,000	
MISC EQUIPT & TOOLS					1,500	1,500	
GATEWAY FOUNTAIN WINTERIZATION					2,000	2,200	
	94,337	96,247	103,962	119,837	111,000		114,600

120 - BUILDINGS & GROUNDS continued

Expenditures History

	2021	2022	2023	2024	1,573,152	-	TOTAL
<b>1000-120-0350 UTILITIES</b>	<b>IR</b>						
DATA, TELEPHONE, LONG DISTANCE					32,000	33,000	
CELL PHONES- ADMIN, REC, COMM DEV					4,000	4,500	
GAS/ELECTRIC-MTCC					89,000	105,000	
GARBAGE COLLECTION					3,000	3,000	
STORMWATER FEES					15,000	15,000	
SEWER/WATER					5,000	5,000	
	115,313	109,694	137,307	141,058	148,000		165,500

Expenditures History

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>1000-120-0730 GEN FUND CAP IMP</b>							
COMPREHENSIVE FACILITIES ASSESSMENT					75,000	COMPLETED	
CIVIC CENTER LOT RESURFACING					200,000	COMPLETED	
MTCC SIGNAGE & WAYFINDING					35,000	30,000	Carryover \$5k
ELECTRONIC SIGN UPGRADES					35,000	35,000	
MTCC WALL COVERINGS					50,000	110,000	CARRYOVER \$50k
CIVIC CENTER ELEVATOR UPGRADE					-	100,000	
CIVIC CENTER PARTIAL ROOF REPLACEMENT					-	180,000	
MTCC ALARM REPLACEMENT					25,000	IN PROCESS	
MTCC HVAC WEBCONTROL					-	6,000	
STRUCTURE POINT RECOMMENDATIONS					90,000	90,000	
ENTERPRISE FLEET LEASE (Annual Expense 2 vehicles)					-	14,000	
VEHICLE UPFITTING					-	4,500	
MTCC ADMIN FLOORING REPLACEMENT					32,000	IN PROCESS	
	264,989	294,033	110,821	33,211	542,000		569,500
					<b>120 - BUILDINGS &amp; GROUNDS</b>	<b>\$</b>	<b>849,600</b>

130 - COMMUNITY DEVELOPMENT

Expenditures History

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>1000-130-0010 SALARIES</b>							
COMMUNITY DEVELOPMENT STAFF (3 FT, 1 Co-op)					254,500	245,000	
OVERTIME					5,000	5,000	
LEAVE PAYOUTS					5,500	29,500	
	181,952	207,074	218,484	232,956	265,000		279,500
<b>1000-130-0020 PENSION CONTRIBUTION</b>							
COMMUNITY DEVELOPMENT STAFF					37,000	39,000	
	23,591	22,774	22,212	27,939			39,000
<b>1000-130-0025 FICA, BWC, MEDICARE &amp; UNEMP</b>							
BWC THIRD PARTY ADMINISTRATOR					400	400	
COMMUNITY DEVELOPMENT STAFF					9,500	11,500	
	6,139	8,157	6,830	8,024	9,900		11,900
<b>1000-130-0028 INS. HEALTH/LIFE + HRA/HSA</b>							
EMPLOYER PORTION MEDICAL/DENTAL/LIFE INSURANCE					47,000	41,500	
HEALTH SAVINGS ACCT/HEALTH REIMBURSEMENT ACCT					14,000	13,000	
	63,152	51,082	37,444	38,528	61,000		54,500
<b>Personnel Subtotal</b>	<b>274,834</b>	<b>289,087</b>	<b>284,970</b>	<b>307,447</b>	<b>372,900</b>		<b>384,900</b>
<b>1000-130-0052 OFFICE COSTS</b>							
OFFICE EQUIPMENT & SUPPLIES					4,500	4,500	
POSTAGE					1,500	1,500	
COMPUTER SOFTWARE AND LICENSE					4,500	8,400	
BOOKS AND PERIODICALS					1,000	1,600	
LEGAL NOTICE ADVERTISING					2,750	500	
COMPUTER REPLACEMENT					-	3,000	
OFFICE FURNITURE					2,000	4,500	
	7,008	7,008	8,185	12,566	16,250		24,000

130 - COMMUNITY DEVELOPMENT continued

Expenditures History

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>1000-130-0050 OTHER SUPPLIES</b>							
VEHICLE GAS					1,700	1,700	
VEHICLE MAINTENANCE					1,000	1,500	
LOGO WEAR					400	500	
SCANNING DOCS					1,200	1,750	
CREDIT CARD FEES + PERMIT REFUNDS					2,500	2,500	
BOND (included in property & casualty policy)					150	-	
	6,374	3,349	3,497	3,571	6,950		7,950
<b>1000-130-0080 TRAVEL+ TRAINING</b>							
TUITION REIMBURSEMENT					5,000	5,000	
PROFESSIONAL DUES					2,200	2,200	
MILEAGE REIMBURSEMENT					1,500	1,500	
TRAVEL/CONFERENCE EXPENSES					4,000	5,000	
	1,782	3,248	1,894	2,792	12,700		13,700
<b>1000-130-0150 COMMISSION MEMBER COMP</b>							
ZONING COMMISSION / BZA					7,800	7,800	
	5,200	4,250	5,300	4,250			7,800
<b>1000-130-0319 CONTRACTUAL SERVICES</b>							
ISOLVED - ONBOARDING, BENEFITS, ACA, PERFORMANCE MGMT					500	500	
PROFESSIONAL SERVICES					4,000	4,000	
NUISANCE ABATEMENTS					35,000	35,000	
	7,017	24,244	24,434	7,430	39,500		39,500
<b>Non-Personnel Subtotal</b>	<b>27,381</b>	<b>42,099</b>	<b>43,310</b>	<b>30,609</b>			
	<b>302,214</b>	<b>331,186</b>	<b>328,280</b>	<b>338,056</b>			
					<b>130 - NON-PERSONNEL</b>	\$	<b>92,950</b>
					<b>COMM DEVELOPMENT TOTAL</b>	\$	<b>477,850</b>

GENERAL FUND #1000 RECAP					GENERAL FUND		2026 BUDGET TOTALS
GENERAL FUND REVENUE, EXPENDITURES & RESERVES SUMMARY							
110-ADMINISTRATIVE							\$ 3,546,310
120-TOWN HALL, BUILDINGS, GROUNDS							\$ 849,600
130-ZONING							\$ 477,850
					<b>TOTAL EXPENDITURES</b>		\$ 4,873,760
					<b>RESERVES SHOWN ABOVE (as % of Expenditures)</b>		<b>125.6%</b> \$ 6,121,769
Prior Year General Fund Beginning Balances					<b>COMBINED EXPENDITURES &amp; RESERVES =</b>		\$ 10,995,530
	<b>6,395,365</b>	2025			<b>ESTIMATED BEGINNING FUND BALANCE</b>		6,697,839
	<b>5,022,829</b>	2024			<b>INDIRECT ADMIN OVERHEAD REIMB (@ 30%)</b>		579,500
	<b>4,211,284</b>	2023			<b>BUDGETED REVENUES</b>		3,718,191
	<b>4,152,412</b>	2022			<b>COMBINED RESOURCES =</b>		10,995,530
<b>General Fund Expenditure History</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025 Estimated</b>		
	2,589,263	3,036,373	3,261,235	3,100,119	4,029,640	= General Fund Totals	

**ANNUAL ROAD RESURFACING AND REPAIR SUMMARY**

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	
<b>Combined Resurfacing Funds</b>						
<b>Beginning of Year Balances</b>	<b>1,542,269</b>	<b>1,086,353</b>	<b>857,700</b>	<b>1,079,807</b>	<b>1,123,881</b>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025 BUDGET</u>	<u>2026 BUDGET</u>
2010 Motor Vehicle License Fund	74,799	71,418	93,582	84,438	60,000	70,000
2020 Gasoline Tax Fund	434,621	380,898	546,307	491,818	580,000	595,000
2031 Road & Bridge Levy Fund	1,688,018	1,043,932	1,426,656	1,172,703	1,000,000	1,300,000
2040 Permissive Tax MVR Fund	349,060	333,283	416,712	361,465	360,000	375,000
<b>TOTAL</b>	<b>2,546,497</b>	<b>1,829,531</b>	<b>2,483,257</b>	<b>2,110,424</b>	<b>2,000,000</b>	<b>2,340,000</b>

**MOTOR VEHICLE LICENSE FUND #2010**

**Expenditures History**

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025 BUDGET</u>	<u>2026 BUDGET</u>	<u>TOTAL</u>
<b>2010-330-0324 ANNUAL ROAD REHAB PRGM</b>							
PAVING PROGRAM					60,000	70,000	
	74,799	71,418	93,582	84,438			70,000

**MVR FUND SUMMARY**

<b>TOTAL EXPENDITURES</b>	70,000
<b>COMBINED EXPENDITURES &amp; RESERVES = \$</b>	70,000
<b>ESTIMATED BEGINNING FUND BALANCE</b>	22,712
<b>BUDGETED REVENUES</b>	67,200
<b>COMBINED RESOURCES = \$</b>	89,912

**GASOLINE TAX FUND #2020**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2020-330-0050 ROAD SALT SUPPLIES</b>							
ANNUAL SALT SUPPLY					250,000	250,000	
BRINE ADDITIVE					15,000	15,000	
LIQUID CALCIUM CHLORIDE					10,000	10,000	
	138,541	134,179	280,259	88,312	275,000		275,000
<b>2020-330-0324 ROAD RESURFACING &amp; REPAIR</b>							
SUPPLEMENTAL ASPHALT CONTRACT & REJUVENATION					255,000	270,000	
SUPPLEMENTAL CURB & GUTTER REPAIR					275,000	275,000	
CRACK SEALING					50,000	50,000	
PAVEMENT CONDITION ASSESSMENT (EVERY 3RD YEAR- '24)					-	-	
	434,621	380,898	546,307	491,818	580,000		595,000

GAS TAX FUND SUMMARY

<b>TOTAL EXPENDITURES</b>	870,000
<b>ESTIMATED RESERVES</b>	509,080
<b>COMBINED EXPENDITURES &amp; RESERVES =</b>	\$ 1,379,080
<b>BEGINNING FUND BALANCE</b>	734,080
<b>BUDGETED REVENUES</b>	645,000
<b>COMBINED RESOURCES =</b>	\$ 1,379,080

**ROAD & BRIDGE FUND #2030**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2030-330-0010 SALARIES</b>							
FULLTIME ROAD MAINT EMPLOYEES (14 FT , 1 Mechanic, Service Director)					991,550	1,044,500	
PART-TIME SEASONAL					45,000	50,000	
LEAVE PAYOUTS					34,200	18,000	
	760,246	714,616	771,122	832,085	1,070,050		1,112,500
<b>2030-330-0011 OVERTIME</b>							
OVERTIME					56,000	62,000	
		69,261	50,838	53,342			62,000
<b>2030-330-0020 PENSION CONTRIBUTION</b>							
OPERS - ROAD EMPLOYEES					157,500	163,500	
	88,838	100,873	118,543	113,500			163,500
<b>2030-330-0025 MEDICARE, BWC &amp; UNEMPLOYMENT</b>							
BWC THIRD PARTY ADMINISTRATOR					1,400	1,400	
MEDICARE, BWC & UNEMPLOYMENT					41,000	51,000	
	25,573	33,130	27,135	37,613	41,170		52,400
<b>2030-330-0028 INS. HEALTH/LIFE &amp; HRA/HSA</b>							
EMPLOYER PORTION MEDICAL, DENTAL, LIFE					219,000	222,000	
HEALTH SAVINGS ACCOUNT/HEALTH REIMBURSEMENT ACCOUNT					63,500	64,500	
EMPLOYEE ASSISTANCE PROGRAM					550	350	
	205,111	199,795	210,933	223,780	288,100		286,850
<b>Personnel Subtotal</b>	<b>1,079,768</b>	<b>1,117,675</b>	<b>1,178,571</b>	<b>1,260,320</b>	<b>1,466,770</b>	<b>Labor =</b>	<b>1,677,250</b>

**ROAD & BRIDGE FUND #2030 continued**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2030-330-0038 UNIFORM COSTS</b>							
SAFETY BOOTS, COVERALLS PER CBA					6,500	7,300	
MISC SAFETY APPAREL PURCHASES					2,800	2,800	
UNIFORM PROVISION & MAINTENANCE					25,000	25,000	
	17,692	25,078	29,437	17,196	32,700		35,100
<b>2030-330-0040 TOOLS &amp; EQUIPMENT</b>							
TOOL & RENTAL EQUIPMENT					6,000	6,000	
WINTER OPERATIONS EQUIPMENT AND REPAIRS					12,000	15,000	
	6,855	11,171	1,062	2,331	18,000		21,000
<b>2030-330-0050 SUPPLIES</b>							
FIRE EXTINGUISHERS					2,000	2,500	
SIGN PURCHASE & SIGN SUPPLIES					33,000	35,000	
CULVERT PIPES					12,000	12,000	
TOP SOIL					3,000	3,000	
WELDING SUPPLIES					1,500	1,500	
MAINTENANCE SHOP SUPPLIES					2,500	4,000	
TIRES					12,000	15,000	
OIL/GREASE					3,000	3,000	
MISC. SUPPLIES					4,000	4,500	
SAFETY EQUIPMENT, SUPPLIES & SERVICES					10,000	10,000	
MATS, SHOP TOWELS					10,000	10,000	
GUARD RAIL SPRAYING					3,000	2,000	
	58,760	70,725	67,207	79,317	96,000		102,500

**ROAD & BRIDGE FUND #2030 continued**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2030-330-0052 OFFICE COSTS</b>							
IDENTIFIX FLEET DIAGNOSTIC SOFTWARE/YR (50/50 w/PD)					750	750	
COMPUTER REPLACEMENT (DESKTOP x3) & HARDWARE					4,000	2,600	
ANNUAL SOFTWARE COSTS (OPENGOV, ADOBE PRO, CARTEGRAPH SIGN SOFTWARE)					15,700	15,700	
WIRELESS NETWORK REPLACEMENT PROJECT & WINDOWS UPGRADES					5,800	2,600	
COPIER- COST PER COPY/PRINT					600	600	
LEASE- SHARP COPIER/PRINTER					2,000	2,000	
ISOLVED VIRTUAL CLOCK ANNUAL LICENSE x1					1,200	1,200	
OFFICE SUPPLIES AND EQUIPMENT					4,000	4,000	
	7,937	9,154	10,653	17,863	34,050		29,450
<b>2030-330-0053 FUEL</b>							
FUEL					70,000	70,000	
	33,603	58,567	36,992	39,937			70,000
<b>2030-330-0060 REPAIRS &amp; MAINTENANCE</b>							
ROAD ASPHALT					22,500	22,500	
STONE					7,800	8,000	
FLASH FILL					8,000	8,000	
FLEET MAINTENANCE-PARTS					30,000	30,000	
NON-FLEET MAINTENANCE PARTS					15,000	15,000	
OUTSOURCED REPAIRS					15,000	20,000	
TOWING					1,500	1,500	
800 MHZ RADIO MAINTENANCE					2,000	2,000	
GENERATOR REPAIRS					1,500	1,500	
HVAC PREVENTATIVE MAINTENANCE CONTRACT					3,700	3,700	
TOWNSHIP FACILITY REPAIR & MAINTENANCE					5,000	8,000	
	60,378	55,182	95,140	64,565	112,000		120,200

**ROAD & BRIDGE FUND #2030 continued**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2030-330-0319 CONTRACTS</b>							
STREET SWEEPING					4,200	4,200	
ALARM MONITORING & REPAIRS					2,000	2,000	
LINE STRIPING TOWNSHIP ROADS					32,000	32,000	
CONTRACTED PIPE REPAIRS					96,000	96,000	
GUARD RAIL REPAIR					10,000	10,000	
SEWER INSPECTION					10,000	5,000	
JANITORIAL SERVICE & WINDOW CLEANING					15,360	15,360	
GENERATOR CONTRACT					3,050	3,050	
ASPHALT AND TREE LIMB DUMPING					3,000	3,000	
TREE TRIMMING & REMOVAL					15,000	15,000	
BACKGROUND CHECKS/TESTING					2,000	2,000	
800 MHZ RADIOS AIRTIME CONTRACT					750	750	
ROAD MONITORS					-	8,500	
ISOLVED - ONBOARDING, BENEFITS, ACA, PERFORMANCE MGMT					2,100	2,100	
	51,360	104,619	152,291	128,742	195,460		198,960
<b>2030-330-0080 TRAVEL, TRAINING &amp; EMPLOYEE DEVELOPMENT</b>							
TUITION REIMBURSEMENT					5,000	5,000	
WELLNESS PROGRAM (Scorecard, Incentives, Lunch n Learn, Biometric Screening)					4,500	4,500	
TRAINING, CONFERENCES, TRAVEL (i.e. American Public Works Association)					4,000	4,000	
	1,632	1,551	4,187	3,557	13,500		13,500

**ROAD & BRIDGE FUND #2030 continued**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2030-330-0350 UTILITIES</b>							
DATA, TELEPHONE, LONG DISTANCE					11,300	11,300	
CELL PHONES/DIRECT CONNECT					14,000	8,000	
DUKE ENERGY					25,000	25,000	
SEWER AND WATER					2,000	2,000	
TRASH					3,500	3,500	
	36,325	33,312	42,519	43,904	55,800		49,800
<b>2030-330-0730 ROAD &amp; BRIDGE CAP IMP</b>							
FLEET SERVICES WASH BAY DESIGN & BUILD (EPA Audit)					See TIF/RID	See TIF/RID	
RETAINING WALL REPAIRS - UPPER HAPPY HOLLOW					See TIF/RID \$200k	See TIF/RID \$200k	CARRYOVER
REPLACE 1 LARGE SALT TRUCK (TRUCK + BUILD)					250,000	250,000	
SALT DOME ASPHALT REPAIRS & STRIPING					10,000	75,000	joint with PD/Fire - \$5k carryover
REPLACE SMALL SALT TRUCK (TRUCK + BUILD) (~ \$20,000 Gov Deal)					-	180,000	
REPLACE SKID STEER, SWEEPER, GRAPPLE (~ \$24,500 Trade in)					-	74,000	
ENTERPRISE FLEET LEASE (Annual Expense 5 Vehicles)					45,000	55,000	
SERVICE RADIO REPLACEMENT					-	25,000	possible BWC Grant
OAKLAND ISLAND REMOVAL					-	35,000	
FITNESS EQUIPMENT (SPLIT WITH PD & FIRE)					3,000	-	
SERVICE LOBBY WINDOW					2,000	COMPLETE	
48" ASPHALT ROLLER					50,000	COMPLETE	
FACILITIES STUDY: SERVICE, SALT STORAGE & SMALL GARAGE					5,800	COMPLETE	
	268,606	238,428	281,594	402,355	365,800		694,000
<b>2030-330-0160 AUDITOR &amp; TREASURER FEES</b>							
AUDITOR / TREASURER FEES					37,000	45,000	
	23,688	24,057	26,563	35,195			45,000

**ROAD & BRIDGE FUND #2030 continued**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2030-330-0180 OTHER EXPENSES</b>							
MISCELLANEOUS EXPENSES, PROMOTIONAL ITEMS					9,500	9,500	
	2,772	3,368	8,078	12,554			9,500
<b>2030-999-9997 INDIRECT OVERHEAD REIMB</b>							
TO #1000 - INDIRECT OVERHEAD REIMB					45,000	47,500	
	35,600	40,000	36,000	41,000			47,500
<b>2030-999-9999 TRANSFERS</b>							
DEBT SERVICE (LOADER LEASE)					29,899	29,899	2 of 4 due
DEBT SERVICE (VACTOR TRUCK LEASE)					89,493	89,493	4 of 5 due
	35,600	40,000	89,493	119,235			119,392
<b>2030-330-0190 RESERVES (NOT-COMMITTED)</b>							
VACTOR TRUCK RESERVES (\$48K ANNUALLY ~ 2027)		240,000	192,000	144,000	96,000	48,000	

**ROAD & BRIDGE FUND REVENUE & EXPENDITURES SUMMARY**

<b>TOTAL EXPENDITURES</b>	3,233,152
<b>RESERVE</b>	1,492,859
<b>COMBINED EXPENDITURES &amp; RESERVES =</b>	\$ 4,726,011
<b>BEGINNING FUND BALANCE</b>	2,182,677
<b>2% of Labor Transfer-in from Cemetery</b>	33,500
<b>BUDGETED REVENUES</b>	2,557,834
<b>COMBINED RESOURCES =</b>	\$ 4,774,011

**ROAD & BRIDGE LEVY FUND #2031**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2031-330-0324 ROAD RESURFACING AND REPAIR</b>							
ANNUAL REPAVING, CAPITAL ROAD & BRIDGE REPAIRS AND CONSTRUCTION					1,000,000	1,300,000	
	1,688,018	1,043,932	1,426,656	1,172,703			1,300,000
<b>2031-330-0160 AUDITOR &amp; TREASURER FEES</b>							
AUDITOR / TREASURER FEES					20,000	20,000	
	16,086	16,159	18,381	17,920			20,000

**ROAD & BRIDGE LEVY FUND SUMMARY**

<b>TOTAL EXPENDITURES</b>	1,320,000
<b>RESERVES SHOWN ABOVE</b>	282,797
<b>COMBINED EXPENDITURES &amp; RESERVES = \$</b>	1,602,797
<b>BEGINNING FUND BALANCE</b>	326,020
<b>BUDGETED REVENUE</b>	1,276,777
<b>COMBINED RESOURCES = \$</b>	1,602,797

**PERMISSIVE TAX M.V.R. FUND #2040**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2040-330-0324 ANNUAL ROAD REHAB PRGM</b>							
ANNUAL ROAD REPAVING PROGRAM					360,000	375,000	
	349,060	333,283	416,712	361,465			375,000
<b>2040.999.9998</b>							
ADVANCE (REPAYMENT) TO GENERAL FUND					-	-	
	30,000	30,000	-	-			-

PERMISSIVE TAX FUND SUMMARY

TOTAL EXPENDITURES	375,000
RESERVES SHOWN ABOVE	179,521
COMBINED EXPENDITURES & RESERVES =	\$ 554,521
BEGINNING FUND BALANCE	158,521
BUDGETED REVENUE	396,000
COMBINED RESOURCES =	\$ 554,521

**Expenditures History**

**CEMETERY FUND #2050**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2050-410-0050 EQUIPMENT &amp; SUPPLIES</b>							
TURF REPAIR & MAINTENANCE					3,500	3,500	
PROPANE, GAS, OIL, FUEL					3,000	3,000	
TOOLS & OTHER SUPPLIES					3,400	3,400	
	6,252	5,049	7,498	13,459	9,900		9,900

**CEMETERY FUND #2050 continued**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2050-410-0060 REPAIRS &amp; IMPROVEMENT</b>							
BUILDING REPAIRS					1,500	1,500	
EMERALD ASH BORER TREATMENT / PREVENTION					1,700	1,700	
MISC REPAIRS					3,000	3,000	
EQUIPMENT REPAIRS					2,000	2,000	
	-	1,275	1,150	2,670	8,200		8,200
<b>2050-410-0319 CONTRACTS</b>							
LANDSCAPING - ADD/REMOVE TREES					4,000	4,000	
LAWN MOWING & TREATMENT					48,000	48,000	
CEMETERY WATER BILL					400	400	
ALARM MONITORING & REPAIR					1,000	1,000	
EVERGREEN CEMETERY FENCE					33,000	33,000	CARRYOVER
UNION CEMETERY FENCE					7,000	COMPLETED	
	37,822	56,356	59,674	50,789	93,400		86,400
	-	-					
<b>2050-410-0180 OTHER EXPENSES</b>							
CREDIT CARD FEES					600	800	
	133	-	393	258			800
<b>2050-999-9997 OTHER FUND REIMBURSEMENT</b>							
TRANSFER TO ROADS (2%) FOR LABOR COSTS						33,500	
	25,900	25,600	27,600	29,200			33,500
	<b>63,722</b>	<b>88,280</b>	<b>96,315</b>	<b>96,375</b>	<b>152,100</b>	<b>= Cemetery Fund Totals</b>	

CEMETERY FUND REVENUE & EXPENDITURES SUMMARY

TOTAL EXPENDITURES	138,800
RESERVE	28,605
COMBINED EXPENDITURES & RESERVES =	\$ 167,405
BEGINNING FUND BALANCE	82,405
BUDGETED REVENUES	85,000
COMBINED RESOURCES =	\$ 167,405

**PARK LEVY FUND #2060**

610 - Parks

Expenditures History	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2060-610-0010 PARK SALARIES</b>							
SALARIES-PARK MAINTENANCE STAFF (7 FT, 3 PT)					570,600	523,000	
LEAVE PAYOUTS					5,400	6,500	
	391,553	406,382	445,962	472,085	576,000		529,500
<b>2060-610-0011 PARK SALARIES</b>							
OVERTIME					23,000	30,000	
		22,588	14,853	25,057			30,000
<b>2060-610-0020 PENSION CONTRIBUTION</b>							
PERS-PARK MAINTENANCE STAFF					84,000	79,000	
	56,365	65,999	88,997	82,146			79,000
<b>2060-610-0025 MEDICARE, BWC &amp; UNEMPLOYMENT</b>							
BWC THIRD PARTY ADMINISTRATOR					1,150	800	
MEDICARE, BWC & UNEMPLOYMENT					23,000	24,500	
	15,167	19,903	15,838	21,120	24,150		25,300
<b>2060-610-0028 INS. HEALTH/LIFE &amp; HRA/HSA</b>							
EMPLOYER PORTION MEDICAL, DENTAL, LIFE					84,000	96,500	
HEALTH SAVINGS ACCOUNT/HEALTH REIMBURSEMENT ACCOUNT					30,000	31,800	
	92,826	91,840	92,926	115,538	121,400		128,300
<b>Personnel Subtotal</b>	<b>555,911</b>	<b>606,713</b>	<b>658,576</b>	<b>715,946</b>	<b>828,550</b>	<b>Parks labor =</b>	<b>792,100</b>
<b>2060-610-0040 TOOLS &amp; EQUIPMENT</b>							
SAFETY BOOTS/OUTERWEAR REIMBURSEMENT					3,500	3,650	
HAND POWERED TOOLS (WEED EATERS, ETC.)					1,500	1,500	
RENTAL EQUIPMENT					1,000	1,000	
	1,405	68	1,406	2,285	6,000		6,150

610 - Parks Continued

Expenditures History

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2060-610-0050 SUPPLIES</b>							
RESTOCK LAKE WITH FISH					5,000	2,500	
PLAYGROUND REPAIR/REPLACE MULCH					5,000	7,500	
PORTABLE TOILETS					7,200	8,200	
JANITORIAL SUPPLIES					10,000	8,000	
BASEBALL DIRT					8,000	8,000	
SEED & FERTILIZER					37,100	37,100	
PEST CONTROL					1,300	2,000	
TOP SOIL, SAND, GRAVEL					8,000	4,000	
LANDSCAPING MULCH & SUPPLIES					18,000	18,000	
TREE INSECT CONTROL/FERTILIZATION					1,600	1,000	
MIAMI MEADOWS LAKE MAINTENANCE					7,700	10,000	
MISC. FIELD & MAINT SUPPLIES					2,100	2,000	
	62,079	57,500	71,316	84,102	111,000		108,300
<b>2060-610-0053 FUEL</b>							
FUEL					40,000	40,000	
	23,359	31,861	31,352	24,133			40,000

610 - Parks Continued

Expenditures History

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2060-610-0060 REPAIRS AND MAINTENANCE</b>							
PLUMBING					6,000	6,000	
ELECTRICAL					4,000	4,000	
LOCKSMITH					1,000	1,000	
IRRIGATION					3,000	3,000	
REPAIR OF EQUIPMENT AND VEHICLES					10,000	20,000	
MOWER BLADE SHARPENING/REPLACEMENT					3,000	3,000	
TREE REMOVAL / REPLACEMENT EAB TREAT					8,000	8,000	
LIGHTNING ALERT SYSTEMS					3,000	3,000	
HVAC PREVENTATIVE MAINT & REPAIR					5,500	5,500	
BACKFLOW DEVICE TESTING (12 devices)					1,800	1,800	
LEMING HOUSE WINDOW CLEANING BI-ANNUAL					1,000	1,000	
RESTROOM DOOR, TIMER, LIGHT MAINTENANCE					1,800	1,800	
CAMERA MAINT/REPAIR					2,000	2,000	
ALARM MAINT/REPAIR					1,400	1,400	
	25,088	30,418	31,211	38,653	51,500		61,500
<b>2060-610-0080 TRAVEL, TRAINING &amp; EMPLOYEE DEVELOPMENT</b>							
MEMBERSHIPS					1,000	1,000	
WELLNESS PROGRAM (Scorecard, Incentives, Lunch n Learn, Biometric Screening)					2,000	2,000	
TRAINING & DEVELOPMENT					2,500	2,500	
	5,042	3,708	2,303	1,242	5,500		5,500
<b>2060-610-0350 UTILITIES</b>							
SEWER/WATER					13,500	13,500	
GAS/ELECTRIC					40,000	38,800	
PARK FIOPTICS					-	1,200	
TRASH					7,300	7,300	
	38,692	39,799	57,555	56,890	60,800		60,800

610 - Parks Continued

Expenditures History

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2060-610-0730 CAPITAL IMPROVEMENTS</b>							
ENTERPRISE FLEET LEASE (Annual Expense 2 vehicles)					20,000	20,000	
COMMUNITY PARK PARKING LOT REPAVING					300,000	300,000	CARRYOVER
MIAMI MEADOWS MAIN PAVILION ROOF REPLACEMENT					25,000	25,000	CARRYOVER
LEMING HOUSE WALL COVERINGS					-	50,000	
MIAMI MEADOWS AND COMMUNITY PARK TENNIS/PICKLEBALL COURT REPAIRS					-	40,000	
MIAMI MEADOWS LAKE WALL REPAIR					-	15,000	
REPLACE BENCHES, TABLES, & TRASH CANS (AS NEEDED)					12,500	12,500	
REPLACEMENT GRILLS (AS NEEDED)					5,000	5,000	
EQUIPMENT TRAILER REPLACEMENT (Offset by GovDeal Sale ~ \$2,500)					DEFERRED	DEFERRED \$10k	Defer to 2027
JOHN DEERE 144" WIDE AREA MOWER (Offset by GovDeal Sale )					DEFERRED	DEFERRED \$73k	Defer to 2027
TRACTOR REPLACEMENT (Offset by GovDeal Sale ~ \$5,000)					DEFERRED	DEFERRED \$44k	Defer to 2027
COMMUNITY PARK SHADE STRUCTURE					DEFERRED \$60k	TBD	Applied State Capital Bill
MIAMI RIVERVIEW PARK TENNIS COURT REPAIRS					SEE ARPA #2902	COMPLETE	
MIAMI MEADOWS PARK LOT STRIPING					8,500	COMPLETE	
MIAMI RIVERVIEW & PAXTON RAMSEY PAVILION ROOF REPLACEMENT					25,000	COMPLETE	
MIAMI MEADOWS PARKING LOT STRIPING					8,500	COMPLETE	
	148,712	291,000	112,351	256,072	404,500		467,500
<b>2060-610-0160 AUDITOR &amp; TREASURER FEES</b>							
AUDITOR/TREASURER FEES					18,500	18,500	
	15,883	16,144	17,806	17,849			18,500
<b>2060-610-0180 OTHER EXPENSES</b>							
OTHER EXPENSES					1,500	1,500	
							1,500
					<b>Parks Non-Personnel subtotal =</b>		<b>769,750</b>
					<b>Parks Total =</b>		<b>1,561,850</b>

611 - RECREATION

Expenditures History

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2060-611-0010 RECREATION SALARIES</b>							
RECREATION AND FACILITIES MAINT (4 FT)					237,500	243,000	
PERMANENT PT STAFF/INSTRUCTORS (8 PT)					39,000	57,500	
SEASONAL EMPLOYEES & MTCC WEEKEND WORKERS					33,500	48,500	
	253,163	265,293	289,079	289,262	310,000		349,000
<b>2060-611-0020 PENSION CONTRIBUTION</b>							
PERS - RECREATION					43,500	49,000	
	36,071	36,667	30,940	38,323			49,000
<b>2060-611-0025 MEDICARE, BWC &amp; UNEMPLOYMENT</b>							
BWC THIRD PARTY ADMINISTRATOR					950	400	
RECREATION STAFF					11,550	16,000	
	8,539	10,715	8,684	11,708	12,500		16,400
<b>2060-611-0028 INSURANCE-HEALTH/LIFE</b>							
EMPLOYER PORTION MEDICAL, DENTAL, LIFE					30,000	48,500	
HEALTH SAVINGS ACCOUNT/HEALTH REIMBURSEMENT ACCOUNT					8,400	15,900	
EMPLOYEE ASSISTANCE PROGRAM					-	-	
	69,735	61,396	34,907	36,158	38,400		64,400
<b>Personnel Subtotal</b>	<b>367,508</b>	<b>374,070</b>	<b>363,610</b>	<b>375,451</b>	<b>404,450</b>	<b>Rec. labor =</b>	<b>478,800</b>
<b>2060-611-0055 TECHNOLOGY CONTRACTS &amp; MAINTENANCE COSTS</b>							
CREDIT CARD FEES					8,000	10,000	
COMPUTER REPLACEMENTS					-	-	
COPIER LEASE					1,920	1,920	
REC TRAC / WEB TRAC MAINTENANCE					4,500	4,600	
	19,231	9,759	9,699	7,393	14,420		16,520

611 - RECREATION

Expenditures History

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2060-611-0175 PROGRAMS &amp; EVENTS</b>							
SUMMER CONCERTS (4 EVENTS)					20,000	5,000	
RECREATION SPECIAL EVENTS					18,000	15,000	
SUMMER CAMPS					25,500	30,000	
VENDOR CLASSES					25,000	30,000	
OTHER RECREATION PROGRAM EXPENSES					10,000	10,000	
TRAINING AND DEVELOPMENT					1,500	1,500	
RECREATION REFUNDS					8,600	8,600	
	80,152	97,363	102,241	101,899	108,600		100,100
<b>2060-611-0180 OTHER EXPENSES</b>							
REC FACILITY CLEANING CONTRACT					16,000	-	
LEMING HOUSE CLEANING CONTRACT					14,000	-	
	12,057	18,080	32,414	29,306	30,000		-
					<b>Rec. Non-Personnel subtotal =</b>		<b>116,620</b>
					<b>Recreation Total =</b>		<b>595,420</b>

611 - RECREATION continued

Expenditures History

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2060-999-9997 OTHER FUND REIMBURSEMENT</b>							
TO #1000 - INDIRECT ADMIN. OVERHEAD REIMB. - <i>Absorbed by General Fund effective 2025</i>						-	
	36,700	40,000	31,500	35,000			-
<b>2060-910-9999 TRANSFER</b>							
DEBT SERVICE (25% CIVIC CENTER) - <i>Absorbed by General Fund since 2021</i>					-	-	
	53,503						-
	<b>1,445,321</b>	<b>1,325,573</b>					

= Park & Rec. Fund Totals

PARK & REC. FUND REVENUE & EXPENDITURES SUMMARY

	2,157,270
	<b>0.0%</b> 1,013
<b>COMBINED EXPENDITURES &amp; RESERVES =</b>	\$ 2,158,283
<b>BEGINNING FUND BALANCE</b>	371,221
<b>BUDGETED REVENUES</b>	1,787,062
<b>COMBINED RESOURCES =</b>	\$ 2,158,283

**\*\* NOTE:** Increase in fund balance of \$350,150 from General Fund for change in Civic Center debt allocation. Previously 25% was paid from General Fund and Parks and Recreation Fund. General Fund now covers 50%.

Prior Year Beginning Balance

2025 =	548,441
2024 =	740,555
2023 =	750,521
2022 =	625,943
2021 =	565,124

\*\*

**POLICE DISTRICT FUND #2090**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2090-210-0010 SALARIES</b>							
FULLTIME PERSONNEL (50 sworn, 3 civilian, 1 mechanic)					5,473,300	5,587,500	
INV ON CALL PAY PER CBA					4,800	4,800	
EDUCATION INCENTIVE (7 employees grandfathered)					11,400	11,500	
ADDL' HOLIDAY PAY PER CBA					262,500	275,500	
LEAVE PAYOUTS					81,000	91,000	
	4,224,752	4,439,568	4,858,222	5,164,181	5,833,000		5,970,300
<b>2090-210-0011 OVERTIME</b>							
GUARANTEED OVERTIME PER CBA (previously budgeted under 2090-210-0010 salaries)					133,500	140,500	
OVERTIME - OPERATIONS, TRAINING, COURT, OTHER					135,000	135,000	
		131,443	132,836	95,372	268,500		275,500
<b>2090-210-0015 OFF DUTY DETAIL PAY</b>							
OFF DUTY DETAIL PAY					100,000	125,000	
	82,070	44,705	113,033	121,281			125,000
<b>2090-210-0020 PENSION CONTRIBUTION</b>							
OFF DUTY DETAIL OPERS CONTRIBUTION					18,000	22,500	
OPERS CONTRIBUTION					1,090,500	1,145,500	
	771,431	808,102	995,417	970,737	1,108,500		1,145,500
<b>2090-210-0025 FICA/MEDICARE, BWC, UNEMPLOYMENT.</b>							
FULLTIME POLICE EMPLOYEES (MEDICARE/BWC/UNEMP)					224,000	277,500	
BWC THIRD PARTY ADMINISTRATOR					5,300	8,100	
	142,039	183,177	158,661	217,121	229,300		285,600
<b>2090-210-0028 INS. HEALTH/LIFE &amp; HRA</b>							
EMPLOYEE ASSISTANCE PROGRAM					1,200	1,400	
EMPLOYER PORTION MEDICAL, DENTAL, LIFE					789,000	798,000	
HEALTH SAVINGS ACCOUNT/HEALTH REIMBURSEMENT ACCOUNT					264,500	257,000	
	770,768	809,911	810,858	894,663	1,054,700		1,056,400
<b>Personnel Subtotal</b>		<b>6,416,906</b>	<b>7,069,026</b>	<b>7,463,355</b>	<b>8,594,000</b>	<b>Labor =</b>	<b>8,858,300</b>
					<b>Change from PY Budget</b>		<b>3.08%</b>

**POLICE DISTRICT FUND #2090 continued**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2090-210-0038 UNIFORM COSTS</b>							
AUXILIARY - UNIFORMS/EQUIPMENT - EXPLORERS					1,500	2,500	
AUXILIARY - UNIFORMS/EQUIPT - POLICE CHAPLAINS					300	800	
AUXILIARY - UNIFORMS/EQUIPMENT - CPAAA					3,000	2,500	
DETECTIVE CLOTHING ALLOWANCE					3,600	3,200	
DRYCLEANING & ALTERATIONS					15,000	15,000	
PATROL - UNIFORMS/EQUIPMENT - REPLACEMENT					45,000	45,000	
PATROL - UNIFORMS/EQUIPMENT - BIKE UNIT					6,000	6,000	
HONOR GUARD UNIFORMS/EQUIPMENT					6,000	6,000	
PARACLETE VEST INSERT					-	22,000	
MOLLE VESTS/ATTACHMENTS FOR OFFICERS					38,150	COMPLETED	
	35,746	65,045	64,981	62,786	118,550		103,000
<b>2090-210-0050 EQUIPMENT MAINT + SUPPLIES</b>							
FIREARMS TRAINING, RANGE SUPPLIES & RANGE RENTAL					20,000	20,000	
ARMORER EQUIPT & AR15 REPLACEMENT					11,500	11,500	
AIR CARDS FOR MDC - COUNTY MANDATE					20,000	20,000	
INVESTIGATIONS - EQUIPMENT					8,500	8,500	
VEHICLE ACCIDENT DEDUCTIBLE					5,000	5,000	
OPERATIONAL EQUIPMENT					7,500	7,500	
FIRST AID SUPPLIES / TRAUMA KITS					5,500	5,500	
PATROL OPERATING SUPPLIES					10,000	10,000	
EQUIPMENT REPAIR					5,000	5,000	
TRAFFIC, INTOX, RADAR, HANDHELD RADAR AND LASER, PORTABLE BREATH TEST					6,500	6,500	
CRIME PREVENTION / COMMUNITY RELATIONS					20,000	22,000	
JR POLICE ACADEMY (SUMMER CAMP)					1,000	1,000	
SCHOOL SRO					10,000	-	
WRAP RESTRAINTS					3,400	-	
AED SUPPLIES					4,000	4,000	
PATROL ALL HAZARD BAGS FOR PPE, HELMETS & VESTS					9,500	7,500	
	64,362	141,867	125,062	123,366	147,400		134,000

**POLICE DISTRICT FUND #2090 continued**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2090-210-0323 FACILITY COSTS</b>							
ANNUAL FIRE ALARM INSPECTION					1,000	1,000	
PEST CONTROL					700	700	
FERTILIZER/WEED CONTROL					300	300	
ALARM MONITORING, ANNUAL INSPECTION AND MAINTENANCE					2,500	3,300	
BUILDING MAINTENANCE AND REPAIR					30,000	35,000	
HVAC PREVENTATIVE MAINTENANCE CONTRACT					11,700	11,700	
BACK-FLOW DEVICE TESTING					700	900	
GARAGE SEPTIC SERVICE					500	500	
CLEANING SERVICES (5x per week)					32,000	34,500	
JANITORIAL SUPPLIES					7,000	7,000	
EVE FACIA BOARD					-	1,500	
FIRE EXTINGUISHER TESTING					-	1,700	
TOWNSHIP FACILITY REPAIR & MAINTENANCE					-	8,000	
	56,727	65,234	54,645	55,834	86,400		106,100
<b>2090-210-0052 OFFICE COSTS</b>							
OFFICE SUPPLIES					12,500	12,500	
BOOKS & PERIODICALS					1,000	1,000	
COPIER SERVICE AGREEMENT					7,500	7,500	
POSTAGE					3,500	3,500	
OUTSIDE PRINTING					5,500	5,500	
SUPPORT SERVICES - CPAAA MATERIALS					500	500	
EMPLOYEE RECOGNITION PROGRAM SUPPLIES					3,000	3,000	
EVIDENCE & PROPERTY HANDLING SUPPLIES					5,700	5,700	
	23,954	26,983	26,229	32,580	39,200		39,200

**POLICE DISTRICT FUND #2090 continued**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2090-210-0053 FUEL</b>							
VEHICLE FUEL					130,000	130,000	
	95,663	120,186	103,709	102,909			130,000
<b>2090-210-0055 TECHNOLOGY CONTRACTS &amp; MAINTENANCE</b>							
INTERBADGE (RMS) MAINTENANCE AGREEMENT					19,250	20,203	
POWER DMS (CALEA) ANNUAL COST					7,500	8,250	
K-9 KATS SOFTWARE					750	750	
RING.COM					150	150	
INTRUST SPECIAL PROJECTS/NON-CONTRACT ITEMS					12,000	5,000	
INTRUST - SERVERS, LICENSE RENEWALS, COMPUTER REPLACEMENTS, SWITCHES					14,700	6,100	
SCANNER					5,000	5,000	
MDC MAINTENANCE					3,000	3,000	
LEADS ONLINE					5,000	5,000	
L.E.A.D.S. AGREEMENT					12,000	12,000	
VECTOR SOLUTIONS					2,000	2,000	
TLO-BACKGROUND DATABASE					4,000	4,000	
ANCILLARY TECHNOLOGY EXPENSES					2,500	2,500	
ISOLVED PHYSICAL TIMECLOCK ANNUAL COST x2					2,400	2,400	
SMART SAFETY SOFTWARE (ACCIDENT DIAGRAM SOFTWARE)					455	455	
DATAWORKS PLUS FINGERPRINT DATA					-	505	
	47,529	67,850	100,163	104,853	90,705		77,313
<b>2090-210-0060 VEHICLE REPAIR &amp; MAINTENANCE</b>							
VEHICLE DETAILING					4,000	4,000	
VEHICLE CARWASHES - WEEKLY					5,000	5,000	
VEHICLE TOWING					800	800	
PATROL FLEET MAINT					70,000	70,000	
PATROL FLEET SOFTWARE+ANTENNA+ASE CERT.					2,750	2,750	
PATROL - MOTORCYCLES - MISC. REPAIRS					2,000	2,000	
PATROL BICYCLES - REPAIR AND MAINTENANCE					3,000	3,000	
	32,052	48,655	67,586	72,906	87,550		87,550

**POLICE DISTRICT FUND #2090 continued**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2090-210-0311 LEGAL SERVICES</b>							
LEGAL COUNSEL					25,000	25,000	
							25,000
<b>2090-210-0080 TRAVEL, TRAINING &amp; EMPLOYEE DEVELOPMENT</b>							
PROFESSIONAL CONFERENCES (STAFF & COMMAND TRAINING)					20,000	20,000	
CALEA CONFERENCE (2024 REACCREDITATION)					5,000	5,000	
SPECIALIZED CONFERENCES					6,500	6,500	
TRAINING					30,000	30,000	
FLEET MANAGEMENT TRAINING					2,000	2,000	
PROFESSIONAL DUES					1,000	1,000	
RECRUITMENT, SELECTION, AND TESTING					10,000	10,000	
POLYGRAPH FEES - CRIMINAL INVESTIGATIONS					1,000	2,000	
ANNUAL MENTAL HEALTH SCREENING					3,000	3,000	
CADETS					1,000	1,000	
WELLNESS PROGRAM (Scorecard, Incentives, Lunch n Learn, Biometric Screening)					10,000	10,000	
TUITION REIMBURSEMENT					25,000	20,000	
	65,386	68,992	78,964	41,636	114,500		110,500
<b>2090-210-0350 UTILITIES</b>							
DATA, TELEPHONE, CABLE SERVICES					23,000	25,000	
GAS/ELECTRIC					35,000	36,000	
WATER/SEWER					4,000	5,000	
ELECTRIC GENERATOR MAINTENANCE					1,300	2,500	
WASTE COLLECTION					3,000	3,000	
	39,890	40,007	64,069	65,580	66,300		71,500
<b>2090-210-0340 COMMUNICATIONS</b>							
WIRELESS PHONES & ACCESS					27,500	27,500	
CELL REPLACEMENT & ACCESSORIES					2,375	4,000	
RADIO DISPATCHING CONTRACT - CLERMONT COUNTY					87,000	117,500	
	129,311	104,998	109,812	104,969	116,875		149,000

**POLICE DISTRICT FUND #2090 continued**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2090-210-0160 AUDITOR &amp; TREASURER FEES</b>							
AUDITOR/TREASURER FEES					47,000	57,000	
	39,778	40,442	44,595	44,914	47,000		57,000
<b>2090-210-0180 OTHER EXPENSES</b>							
POLICE CADETS RE-CHARTER FEES					1,300	1,300	
CALEA FEES					5,000	5,000	
EXCEPTIONAL INVESTIGATIONS					5,000	5,000	
AWARDS, RETIREMENT & MEETING EXPENSES					13,000	13,000	
	31,045	18,622	18,027	21,451	24,300		24,300
<b>2090-210-0319 CONTRACT SERVICES</b>							
MIOVISION SCOUT TRAFFIC STUDIES					8,000	8,000	
INTUNE ANNUAL FEES					2,000	2,000	
LAB TESTING FEES					20,000	20,000	
INTERPRETATION SERVICES					2,000	2,000	
ISOLVED - ONBOARDING, BENEFITS, ACA, PERFORMANCE MGMT					8,100	8,100	
	7,595	22,777	14,038	10,140	40,100		40,100
<b>2090-999-9997 OTHER FUND REIMBURSEMENT</b>							
TO #1000 - INDIRECT ADMIN. OVERHEAD REIMB.					217,000	232,000	
	175,600	186,000	173,000	195,000			232,000
	<b>6,835,696</b>	<b>7,526,728</b>	<b>8,113,906</b>	<b>8,502,280</b>	<b>9,944,880</b>	<b>= Police Fund Totals</b>	

<b>POLICE FUND REVENUE &amp; EXPENDITURES SUMMARY</b>	
<b>TOTAL OPERATING EXPENDITURES</b>	\$ 10,244,863
<b>BEGINNING FUND BALANCE</b>	1,317,176
<b>BUDGETED REVENUES</b>	4,052,339
<b>REIMBURSEMENT FROM SAFETY FUND</b>	<u>5,300,000</u>
<b>COMBINED RESOURCES</b>	\$ 10,669,515
<b>RESERVE END OF YEAR</b>	\$ 424,652

**SAFETY LEVY FUND #2120 - POLICE**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2120-210-0740 CAPITAL EQUIPMENT - POLICE</b>							
PATROL VEHICLES REPLACEMENT (x2 in '25 and '26)					88,208	95,138	
PARR PUBLIC SAFETY PATROL VEHICLE UPFITTING (x2 in '25 and x2 in '26)					38,225	44,000	
UNMARKED VEHICLE REPLACEMENT (x2 in '25)					83,348	COMPLETED	
UNMARKED VEHICLE UPFITTING					8,000	COMPLETED	
AXON BODY CAMERAS x38 (~ \$85k total over 5 yrs)					17,277	17,277	4 of 5 ends Jan 27
AXON BODY CAMERAS x2 (~ \$8k over 4 years)					1,967	1,967	3 of 4 ends Jan 27
AXON BODY CAMERA TAP/DOCKING STATIONS					954	954	3 of 4 ends Jan 27
AXON BODY CAMERA ADD ON w/ UNLIMITED STORAGE (~ \$16k over 3 years)					6,985	6,985	2 of 3 ends Jan 27
AXON FLEET x15: NEW EQUIPT w/ LICENSE PLATE RECOGNITION (~ \$170k over 5 years)					33,884	33,884	4 of 5 ends Jan 27
AXON FLEET x1 (~ \$13k over 4 years)					3,247	3,212	2 of 4 ends Jan 28
AXON TASER x10 (\$209,490 over 5 years)					39,664	39,664	3 of 5 ends Jan 28
AXON TASER x4 (~ \$12k over 4 years)					3,973	3,911	2 of 4 ends Jan 28
AXON AIR FOR DRONES x3 (~ \$38,651 over 5 years)					7,930	7,680	3 of 5 ends Jan 27
AXON EXTRA LICENSE (\$764 over 4 years)					187	195	3 of 4 ends Jan 27
AXON UNLIMITED STORAGE (~ \$48k over 4 years)					11,889	11,889	3 of 4 ends Jan 27
CELLBRITE ANNUAL LICENSE					47,219	28,765	
REPLACEMENT/NEW FITNESS EQUIPMENT (SHARED EXPENSE WITH FIRE)					10,000	10,000	CARRYOVER - GRANT
BALLISTIC VESTS					10,350	7,920	Possible 25% Grant
CELLBRITE COMPUTER UPGRADES					4,880	COMPLETED	
EXTERNAL STORAGE					6,100	COMPLETED	
MDC, MOUNTS & WARRANTY x8					8,270	COMPLETED	
RADAR UNITS x2					4,312	COMPLETED	
MOUNTED AR-15 RIFLE LIGHTS					8,325	COMPLETED	
CERTIFICATE OF AUTHORIZATION (COA) LICENSE FOR DRONES (1x Expense)					20,000	COMPLETED	
MOBILE DATA COMPUTERS x11					49,100	COMPLETED	
FLOCK SAFETY LICENSE PLATE READER CAMERAS x25					75,000	COMPLETED	
	190,546	223,736	320,368	366,973	589,295		313,442

**SAFETY LEVY FUND #2120 - POLICE continued**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2120-210-0730 CAPITAL IMPROVEMENTS - POLICE</b>							
SAFETY CAMPUS PAVEMENT (SHARED EXPENSE WITH FIRE & SERVICE)					7,000	70,000	
TRAINING CENTER - CAT6 CABLES					2,005	IN PROCESS	
LOWER LEVEL ELECTRICAL IMPROVEMENT					-	7,000	
BOILER REPLACEMENT					19,000	19,000	CARRYOVER
OVERHEAD GARAGE DOOR REPLACEMENT					-	6,000	
EVIDENCE ROOM VENTILATION SYSTEM					-	6,000	
TWO WAY SIGNAL BOOSTER SYSTEM					-	30,000	
POLICE DEPARTMENT CARPET REPLACEMENT					17,000	COMPLETED	
	53,433	16,070	125,829	202,271	45,005		138,000

**DRUG & DUI ENFORCEMENT & EDUCATION #2150**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2150-210-0050 SUPPLIES</b>							
ENFORCEMENT & EDUCATION SUPPLIES					15,000	7,000	
	-	-	-	-			7,000
<b>2150-990-0730 CAPITAL IMPROVEMENTS AND EQUIPMENT</b>							
STORAGE FOR VEHICLES IN EVIDENCE					6,000	COMPLETED	
	-	10,520	17,000	36,603			-

**DRUG & DUI FUND SUMMARY**

<b>TOTAL EXPENDITURES</b>	7,000
<b>BEGINNING FUND BALANCE</b>	1,356
<b>BUDGETED REVENUE</b>	6,000
<b>COMBINED RESOURCES = \$</b>	7,356

**FEDERAL GRANTS #4030**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>4030-210-0180</b>							
DOJ EQUITABLE SHARING GRANT EXPENSES		-	-	-	75,000	75,000	
		-	-	-			75,000
					<b>BEGINNING FUND BALANCE</b>		181,038
					<b>BUDGETED REVENUE</b>		100,000
					<b>COMBINED RESOURCES =</b>	\$	281,038

**CONTINUING PROFESSIONAL POLICE TRAINING #4080**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>4080-210-0090 TRAINING, TRAVEL &amp; EMPLOYEE DEVELOPMENT</b>							
RANGE/FIREARMS STATE MANDATED TRAINING					13,000	-	
POLICE STATE MANDATED TRAINING		-	-	-	76,700	65,000	<i>Reimbursed by State</i>
		21,384	-	47,844	89,700		65,000
<b>4080-210-0180</b>							
OTHER EXPENSES					-	-	
							-
					<b>CONTINUING PROFESSIONAL POLICE TRAINING SUMMARY</b>		
					<b>TOTAL EXPENDITURES</b>		65,000
					<b>BEGINNING FUND BALANCE</b>		0
					<b>BUDGETED REVENUE</b>		65,462
					<b>COMBINED RESOURCES =</b>	\$	65,462

**Expenditures History**

**AG DRUG PREVENTION (DARE) #4150**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>4150-300-0180</b>							
DARE SUPPLIES					10,000	-	
GRANT EXPENSES					10,000	16,500	
	18,000	32,164	27,000	14,500	20,000		16,500

Expenditures History

**AMBULANCE LEVY FUND #2100**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL	
<b>2100-230-0180 TRANSFER OUT</b>								
TRANSFER TO FUND 2110					2,250,000	-		
	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000			
<b>AMBULANCE FUND SUMMARY</b>								
<b>TOTAL EXPENDITURES</b>								-
<b>BEGINNING FUND BALANCE</b>								726,413
<b>BUDGETED REVENUES</b>								2,469,674
<b>COMBINED RESOURCES</b>								3,196,087
<b>RESERVE END OF YEAR</b>								<b>3,196,087</b>

**FIRE & EMS FUND #2110**

Expenditures History

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2110-220-0010 SALARIES</b>							
FULL-TIME PERSONNEL (72 Total FT - 5 Salary, 65 union positions, 1 inspector, 1 admin asst.)					5,897,808	6,718,580	
LEAVE PAYOUTS					488,000	510,000	
ADDL' HOLIDAY PAY PER CBA					532,911	553,000	
	5,298,400	4,988,545	5,411,896	6,010,409	6,983,719		7,781,580
<b>2110-220-0011 OVERTIME</b>							
OVERTIME					475,000	500,000	
	900,830	767,211	488,504	334,572	475,000		500,000
<b>2110-220-0012 PART-TIME SALARIES</b>							
PART-TIME HYDRANT TECHS & INSPECTORS					65,000	108,360	
PART-TIME FF/EMT or FF/MEDIC					350,000	350,000	
	163,706	181,373	271,388	288,345	350,000		458,360
<b>Salaries Subtotal with SAFER GRANT &amp; CARES</b>	<b>6,362,936</b>	<b>5,937,130</b>	<b>6,171,788</b>	<b>6,633,326</b>	<b>7,808,719</b>		<b>8,739,940</b>

**FIRE & EMS FUND #2110 continued**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2110-220-0020 PENSION CONTRIBUTION</b>							
OH POLICE & FIRE PENSION (OP&F)					1,710,500	1,826,000	
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)					40,000	51,000	
	1,308,081	1,218,211	1,605,948	1,529,372	1,750,500		1,877,000
<b>2110-220-0025 FICA / MEDICARE / W.C. / UNEMPLOYMENT</b>							
BWC THIRD PARTY ADMINISTRATOR					9,100	10,100	
FULL & PART-TIME EMPLOYEES					296,241	334,000	
	199,471	297,600	220,588	292,325	305,341		344,100
<b>2110-220-0028 INS. HEALTH/LIFE &amp; HRA</b>							
EMPLOYER PORTION MEDICAL, DENTAL, LIFE					1,095,237	1,020,000	
HEALTH SAVINGS ACCOUNT/HEALTH REIMBURSEMENT ACCOUNT					338,000	316,500	
PROVIDENT DISABILITY					12,000	12,000	
EMPLOYEE ASSISTANCE PROGRAM					2,100	2,150	
	1,068,218	1,128,812	1,158,628	1,329,476	1,447,337		1,350,650
<b>Personnel Subtotal</b>	<b>8,938,706</b>	<b>8,581,753</b>	<b>9,156,952</b>	<b>9,784,499</b>	<b>11,311,897</b>	<b>Labor =</b>	<b>12,311,690</b>
						<b>Change from PY Budget</b>	<b>8.84%</b>
<b>2110-220-0038 UNIFORMS COSTS</b>							
UNIFORMS					52,000	52,000	
SHOES / BOOTS					9,000	9,000	
COATS, WINTER					4,000	3,000	
UNIFORM CLEANING					15,500	13,000	
ACCESSORIES / ALTERATIONS / REPAIRS					2,500	2,500	
TURNOUT GEAR REPAIRS					6,000	-	
TURNOUT GEAR RENTALS x4					3,200	4,000	
	50,763	52,969	71,638	78,744	92,200		83,500

Expenditures History

**FIRE & EMS FUND #2110 continued**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2110-220-0050 FIRE EQUIPT. MAINT. &amp; SUPPLIES</b>							
FIRE EQUIPMENT					35,000	38,000	
FIRE EQUIPMENT MAINTENANCE					5,000	5,000	
FIRE SUPPLIES					3,000	3,000	
RESPIRATORY FIT TESTING					1,000	0	
SCBA INSPECTION + REPAIR					15,000	16,000	
BREATHING COMPRESSOR MAINTENANCE					3,000	3,000	
HAZMAT MONITORING INSTRUMENTS					5,000	3,500	
HAZMAT SUPPLIES / FOAM					3,000	3,000	
FITNESS EQUIPMENT					5,000	2,000	
FITNESS EQUIPT REPAIR + MAINT					2,000	2,000	
TECHNICAL RESCUE EQUIPT & SUPPLIES					9,000	9,000	
MAINTENANCE TOOLS & EQUIPMENT					5,000	3,000	
	75,643	93,074	95,693	76,422	91,000		87,500
<b>2110-230-0050 EMS EQUIPT. MAINT. &amp; SUPPLIES</b>							
MEDICAL EQUIPMENT PREVENTATIVE MAINT					8,000	10,000	
MEDICAL EQUIPMENT					20,000	20,000	
MEDICAL EQUIPMENT REPAIR					15,000	16,000	
MEDICAL SUPPLIES					125,000	135,000	
PANDEMIC SUPPLIES					9,000	9,000	
	143,684	134,490	151,596	168,923	177,000		190,000

Expenditures History

**FIRE & EMS FUND #2110 continued**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2110-220-0323 FACILITY COSTS</b>							
STATION/OFFICE FURNISHINGS					12,000	14,000	
HVAC PREVENTATIVE MAINTENANCE					29,580	29,580	
FACILITIES SUPPLIES					20,000	20,000	
FACILITIES REPAIR / MAINTENANCE					60,000	59,420	
EMERGENCY BACKUP GENERATOR MAINT					6,000	6,000	
LANDSCAPING / LAWN CARE / PEST CONTROL					4,000	8,000	
OUTDOORS WARNING SIRENS REPAIR & MAINT (13 SIRENS)					9,000	9,000	
SAFETY SYSTEMS INSPECTIONS (IE EXTINGUISHER SERVICE)					12,000	15,000	
TOWNSHIP FACILITY REPAIR & MAINTENANCE					-	20,000	
	125,578	99,074	90,333	146,379	152,580		181,000
<b>2110-220-0052 OFFICE COSTS</b>							
POSTAGE / UPS					1,500	1,500	
PRINTING / COPYING					2,500	2,500	
PRINTER / COPIER LEASE AGREEMENT AND PURCHASE					4,000	4,000	
OFFICE SUPPLIES					6,000	7,000	
OFFICE EQUIPMENT					2,000	2,000	
OFFICE EQUIPMENT MAINTENANCE					2,000	2,000	
DOCUMENT SCANNING - Final year of 3 year project					6,000	COMPLETED	
	9,307	17,244	18,170	14,256	24,000		19,000
<b>2110-220-0053 FUEL</b>							
FUEL					140,000	140,000	
	76,826	124,645	119,386	117,158	140,000		140,000

**FIRE & EMS FUND #2110 continued**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2110-220-0055 TECHNOLOGY CONTRACTS &amp; MAINTENANCE</b>							
ANNUAL COMPUTER REPLACEMENTS x10					10,000	10,000	
SOFTWARE / HARDWARE					30,250	18,000	
SCHEDULING SOFTWARE					10,000	10,000	
INTRUST - CISCO SMARTNET & AEROHIVE WIRELESS					8,100	-	
TRAINING PLATFORM SUBSCRIPTIONS					11,000	10,000	
RECORDS MANAGEMENT SYSTEM (RMS) SOFTWARE					23,500	23,500	
	62,446	44,593	54,073	63,896	92,850		71,500
<b>2110-220-0060 VEHICLE REPAIR &amp; MAINTENANCE</b>							
VEHICLE REPAIRS					130,000	136,000	
VEHICLE MAINTENANCE					56,000	56,000	
VEHICLE OUTFITTING COST					20,000	20,000	
TRAFFIC PREEMPTION SYSTEM REPAIR & MAINT (SHARED EXPENSE WITH PD)					10,000	10,000	
PUMPER / AERIAL / LADDER TESTING / CRANE & HOSE TESTING					19,000	18,000	
	178,830	247,469	180,961	274,649	235,000		240,000
<b>2110-220-0319 CONTRACTS</b>							
LOVELAND-SYMMES FIRE DEPARTMENT (O'BANNONVILLE AND TRAINING TOWER)					8,000	8,000	
LEGAL EXPENSES					10,000	10,000	
MEDICOUNT FEES					130,000	140,000	Revenue Offset
MEDICAL DIRECTOR					12,000	12,000	
COMMUNITY PARAMEDICINE PROF LIABILITY INSURANCE					5,000	5,000	
ONSITE FITNESS PROGRAM					14,400	OneOhio	
ISOLVED - ONBOARDING, BENEFITS, ACA, PERFORMANCE MGMT					10,000	10,000	
ANNUAL FIREFIGHTER PHYSICALS & CANCER SCREENING					55,000	63,000	
	103,689	106,552	141,147	144,813	244,400		248,000

**FIRE & EMS FUND #2110 continued**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2110-220-0080 TRAVEL, TRAINING &amp; EMPLOYEE DEVELOPMENT</b>							
TUITION REIMBURSEMENT					20,000	20,000	
TRAINING-CLASSES, CONFERENCES, SEMINARS					53,000	53,000	
TRAVEL FOR PROFESSIONAL DEVELOPMENT					12,000	12,000	
CONSULTING / TRAINING SERVICES					18,000	15,000	
INCIDENT COMMAND TRAINING PROGRAM (BLUE CARD)					9,000	9,500	
TRAINING EQUIPMENT & SUPPLIES					4,000	4,000	
AUDIO / VISUALS, TEXTS, ED. SOFTWARE					1,500	1,500	
SIMULATION EQUIPMENT					8,000	8,000	
COMMUNITY ED / SAFETY MATERIALS & MAINT					16,000	14,000	
MEMBERSHIPS					6,000	6,000	
EMPLOYEE HIRING / SCREENING					38,000	38,000	
VOLUNTEER FF DEPENDENTS FUND					500	500	
CPR PROGRAMS					6,000	6,000	Revenue Offset
FIRE CODES, REFERENCES & PUBLICATIONS (NFPA and Blazestack)					6,000	6,000	
WELLNESS PROGRAM (Scorecard, Incentives, Lunch n Learn, Biometric Screening)					17,500	15,000	
PARAMEDIC SCHOOL (\$10,500 each x 2)					28,000	24,000	
	109,583	150,194	204,252	165,284	243,500		232,500
<b>2110-220-0160 AUDITOR / TREASURER FEES</b>							
FIRE & EMS FUNDS					61,000	61,000	
	52,066	52,920	58,354	58,720	61,000		61,000
<b>2110-220-0180 OTHER EXPENSES</b>							
AWARDS, RETIREMENT RECOGNITION, BANQUET, LEGACY DAYS, EMS WEEK					10,000	12,000	
	5,741	5,246	8,008	9,057	10,000		12,000

Expenditures History

**FIRE & EMS FUND #2110 continued**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2110-220-0340 COMMUNICATIONS</b>							
RADIOS / MINITORS					10,000	10,000	
RADIO SERVICE AGREEMENT					10,000	10,000	
DISPATCH (CLERMONT COUNTY)					41,000	60,500	
ACTIVE 911					1,500	1,800	
MOBILE DATA COMPUTERS / TABLETS / EMS LAPTOP / CRADLE POINT REPLACEMENT					10,000	15,400	
WIRELESS PHONES AND ACCESS					23,000	23,000	
AXON SERVICE AGREEMENT					3,000	2,300	
	75,567	75,390	75,441	90,813	98,500		123,000
<b>2110-220-0350 UTILITIES</b>							
GAS AND ELECTRIC					62,000	62,000	
WATER AND SEWER					10,000	10,000	
DATA, TELEPHONE, CABLE SERVICES					35,000	35,000	
TRASH REMOVAL					4,250	4,250	
	105,021	91,797	95,602	96,664	111,250		111,250
<b>2110-999-9997 OTHER FUND REIMBURSEMENT</b>							
FIRE CAPITAL RESERVES					458,365	328,000	
TO #1000 - INDIRECT OVERHEAD REIMB.					287,500	300,000	
	250,700	247,000	247,500	265,000	745,865		628,000
	<b>10,368,192</b>	<b>10,087,440</b>	<b>10,769,105</b>	<b>11,555,276</b>	<b>13,831,042</b>	<b>= Total Fire &amp; EMS</b>	

FIRE & EMS FUND REVENUE & EXPENDITURES SUMMARY

TOTAL OPERATING EXPENDITURES =	\$	14,411,940
RESERVES		328,000
COMBINED EXPENDITURES & RESERVES =	\$	14,739,940
BEGINNING FUND BALANCE		1,179,867
BUDGETED #2110 EMS REVENUES		3,479,576
TRANSFER-IN FROM #2100 FIRE REV		-
REIMBURSEMENT from SAFETY LEVY Fund		10,500,000
COMBINED RESOURCES =	\$	15,159,443
RESERVE END OF YEAR =	\$	747,503

Expenditures History

	<b>SAFETY LEVY FUND #2120</b>				<b>2025 BUDGET</b>	<b>2026 BUDGET</b>	<b>TOTAL</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>			
<b>2120-210-0740 CAPITAL EQUIPMENT - POLICE - Totals from Above</b>	190,546	223,736	320,368	366,973	589,295	313,442	<b>313,442</b>
<b>2120-210-0730 CAPITAL IMPROVEMENTS - POLICE - Totals from Above</b>	53,433	16,070	125,829	202,270	45,005	138,000	<b>138,000</b>
<b>2120-220-0740 CAP IMP / FIRE + EMS</b>							
<b>ANNUAL CAPITAL FUNDED ITEMS</b>							
CARDIAC MONITOR REPLACEMENT - ANNUAL					47,000	OneOhio	
COMMUNICATION EQUIPT & ACCESSORIES - ANNUAL					10,000	10,000	
TURNOUT GEAR & ACCESSORIES (15 sets) - ANNUAL					85,000	85,000	
BUILDING IMPROVEMENTS - ST 26 BOILER / ST 27 AC (American Structurepoint)					38,000	45,000	\$38k Carryover
WPPH ANNEX IMPROVEMENTS / REPAIRS (CONTINGENCY)					15,000	15,000	
POWERCOT REPLACEMENT - ANNUAL					35,300	37,000	
POWERLOAD REPLACEMENT - ANNUAL					35,000	36,500	
POWERCOT AND POWERLOAD (OFFSET BY TRADE IN)					-	73,500	Potential BWC Grant \$34k
MATTRESS REPACEMENT (ST 28 AND 29)					6,000	8,000	
OPTICOM REPLACEMENT - INTERSECTION (11 YEAR)					12,500	12,500	
ENTERPRISE FLEET LEASE (Annual Expense 4 Vehicles)					60,000	60,000	
<b>TOTAL ANNUAL CAPITAL FUNDED ITEMS</b>					<b>343,800</b>		<b>382,500</b>
<b>2025 ONE TIME CAPITAL FUNDED ITEMS</b>							
AED x5 (STAFF VEHICLES)					15,300	COMPLETED	
ST 29 SIDING REPLACEMENT					100,000	200,000	
MOBILE RADIO UPGRADES					-	43,000	
INTRUST - COMPUTERS, WIRELESS ACCESS POINTS					27,000	19,700	
SAFETY CAMPUS PAVEMENT (SHARED EXPENSE WITH PD & SERVICE)					-	70,000	
TRAFFIC SAFETY BLOCKER VEHICLE (A12 CHASSIS USED)					90,000	IN PROCESS	
MOBILE DATA COMPUTERS (WINDOWS 11 UPGRADE x17)					70,000	COMPLETED	
SELF CONTAINED BREATHING APPARATUS (SCBA) - REPLACEMENT					850,000	Grant Dependent	
ADDITIONAL AMBULANCE					350,000	DEFERRED	
NEW TRAINING TOWER SITE PREP & DEVELOPMENT					DEFERRED	DEFERRED	
EMS BLOOD PROGRAM, EMS MED/EQUIPT DISPENSER					25,000	COMPLETED	
ENGINE 14 - REPLACEMENT FIRE ENGINE FOR E13 (2007)					IN PROCESS	60,000	
	205,741	100,270	378,674	1,389,011	1,587,300		392,700
					<b>Subtotal Annual and One Time</b>		<b>775,200</b>

**SAFETY LEVY FUND #2120 continued**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2120-220-0020 SAFETY SERVICE EMPLOYEE RETIREMENT RESERVE</b>							
RETIREMENT RESERVES					175,000	175,000	
	56,433	-	48,629	83,782			175,000
<b>2120-220-0160 AUDITOR / TREASURER FEES</b>							
PUBLIC SAFETY LEVIES 1 & 2					140,000	140,000	
	124,976	126,615	138,769	139,890			140,000
<b>2120-999-XXXX OTHER FUND REIMBURSEMENT</b>							
TO 2090 - POLICE FUND	3,000,000	4,000,000	4,000,000	5,500,000	5,000,000	5,300,000	
TO 2110 - FIRE + EMS FUND	4,000,000	5,500,000	5,500,000	6,750,000	6,000,000	10,500,000	
							15,800,000
	7,881,128	8,466,691	10,512,269	14,431,927	\$17,632,481 = Safety Services Fund		

**SAFETY LEVY FUND #2120 continued**

		SAFETY LEVY FUND REVENUE, EXPENDITURES & RESERVES	
		<b>TOTAL EXPENDITURES</b>	17,341,642
<b>RESERVES ABOVE (% of POLICE, FIRE &amp; EMS OPERATING EXPENSE)</b>		<b>-9.8%</b>	<b>(2,423,820)</b>
		<b>COMBINED EXPENDITURES &amp; RESERVES =</b>	<b>\$ 14,917,822</b>
<b>Prior Year "Safety Funds" (4 funds) Beginning Balance:</b>		<b>BEGINNING FUND BALANCE</b>	4,985,758
12,030,719	2025	<b>BUDGETED REVENUES</b>	9,932,064
14,507,506	2024	<b>COMBINED RESOURCES =</b>	14,917,822
15,345,230	2023		
11,609,590	2022		

**Expenditures History**

**DEBT SERVICE FUND #1100**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>1100-810-0170 BOND PRINCIPAL</b>							
2012 Refunding of 2004 CIVIC CENTER (Retire 2029)					190,000	195,000	SPLIT GEN & TIF
2020 E-ONE Typhoon Quint Fire Truck (Retire 2025)					105,954	PAID OFF	TIF/RID
2016 Debt Issue LTGO Admin Police Dept Imp (Retire 2026)					55,000	60,000	TIF/RID
2016 Debt Issue LTGO VP Bonds - Fire (Retire 2036)					155,000	160,000	TIF/RID
2024 E-One Pumper (5-yr thru 2029)					96,872	102,288	TIF/RID
2016 Debt Issue LTGO Sanitary Sewer Line (Miamiville) (Retire 2026)					90,000	95,000	#5140
2019 Debt Issue TIF Revenue Bonds - Beauty Ridge (Retire 2034)					18,300	19,200	#6090
2022 Vactor Truck Lease to Purchase (5-yr thru 2027)					81,929	84,377	#2030
2023 Case 521G Wheel Loader Lease to Purchase (4-yr thru 2028)					23,701	25,118	#2030
	766,623	723,074	718,911	674,921	816,756		740,983
<b>1100-830-0170 INTEREST</b>							
2012 Refunding of 2004 CIVIC CENTER (Retire 2029)					29,860	24,540	SPLIT GEN & TIF
2020 E-ONE Typhoon Quint Fire Truck (Retire 2025)					3,073	PAID OFF	TIF/RID
2016 Debt Issue LTGO Admin Police Dept Imp (Retire 2026)					4,000	1,800	TIF/RID
2016 Debt Issue LTGO VP Bonds - Fire (Retire 2036)					88,010	81,810	TIF/RID
2024 E-One Pumper (5-yr thru 2029)					30,283	24,867	TIF/RID
2016 Debt Issue / Miamiville Sewer (Retire 2026)					6,450	2,850	#5140
2019 Debt Issue TIF Revenue Bonds - Beauty Ridge (Retire 2034)					11,510	10,596	#6090
2022 Vactor Truck Lease to Purchase (5-yr thru 2027)					7,564	5,117	#2030
2023 Case 521G Wheel Loader Lease to Purchase (4-yr thru 2027)					6,199	4,781	#2030
2025 Debt Issue TIF Revenue Bonds - Rise Commercial (Retire 2047)					-	73,709	TIF/RID
	241,445	212,994	198,439	173,850	186,949		230,069
					<b>TOTAL DEBT SERVICE =</b>	\$	971,052
					<i>Operating Funds Payment =</i>		229,162

Expenditures History

**LIGHTING DISTRICT FUND #2070**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2070-310-0070 CONTRACTS</b>							
LIGHTING DISTRICT CONTRACTS					460,000	460,000	
	400,982	412,795	429,255	458,937			460,000
<b>2070-310-0160 AUDITOR &amp; TREASURER FEES</b>							
AUDITOR / TREASURER FEES					800	800	
	18	150	588	447			800
					<b>TOTAL LIGHTING DISTRICT =</b>	\$	460,800
					<b>BEGINNING FUND BALANCE</b>		9,641
					<b>BUDGETED REVENUES</b>		455,000
					<b>COMBINED RESOURCES =</b>		464,641
					<b>RESERVE END OF YEAR</b>	\$	3,841

**LOCAL FISCAL RECOVERY FUND #2902**

**Expenditures History**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2902-110-0010 AMERICAN RESCUE PLAN ACT (ARPA) WELLNESS GRANT PERSONNEL</b>							
BEHAVIORAL HEALTH SPECIALIST		0	77,008	129,845			
<b>2902-110-0011 AMERICAN RESCUE PLAN ACT (ARPA) NON-PD RETENTION PERSONNEL</b>							
EMPLOYEE RETENTION BONUS			742,583	-			
<b>2902-210-0010 AMERICAN RESCUE PLAN ACT (ARPA) POLICE RETENTION PERSONNEL</b>							
POLICE RETENTION BONUS		0	439,677	-			
<b>2902-210-0740 AMERICAN RESCUE PLAN ACT (ARPA) VIOLENCE REDUCTION</b>							
FLOCK SAFETY LICENSE PLATE READER CAMERAS x20			107,000	-			
	-	-	-	-			-
<b>2902-990-0xxx AMERICAN RESCUE PLAN ACT (ARPA) CAPITAL IMPROVEMENTS &amp; EQUIPMENT</b>							
REMAINING ARPA FUNDING OBLIGATED					536,418	116,241	
			1,056,916	1,834,010			
					<b>BEGINNING FUND BALANCE</b>		116,241
					<b>BUDGETED REVENUES</b>		-
					<b>COMBINED RESOURCES =</b>		116,241
					<b>RESERVE END OF YEAR</b>		\$ -

**Expenditures History**

**ONE OHIO OPIOID SETTLEMENT #2903**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>2903-990-0180 OTHER SETTLEMENT PROCEEDS</b>							
ONSITE FITNESS PROGRAM						15,000	
COMMUNITY HEALTH MODULE						3,500	
COMMUNITY AED ANNUAL MAINTENANCE						2,000	
CARDIAC MONITOR REPLACEMENT - ANNUAL						54,000	
FLOCK SAFETY LICENSE PLATE READER CAMERAS						104,200	
SCHOOL SRO			-	-		10,000	
	-	-	-	-			188,700

**Expenditures History**

**OHIO GRANT #4010**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>4010-210-0180</b>							
HWY SAFETY GRANT (IDEP, STEP, DDEP)						60,000	
	50,000	60,000	67,971	58,000			60,000

**Expenditures History**

**FEMA FUND #4060**

	2021	2022	2023	2024	2025 BUDGET	2026 BUDGET	TOTAL
<b>4060.210.0180</b>							
FEMA FIRE GRANT (SAFER) NON-PERSONNEL		-	-	-	-	-	
	-	8,455	47,619	-			-
<b>4060.230.0180</b>							
FEMA FIRE GRANT (SAFER) PERSONNEL		-	-	-	-	-	
	393,483	19,387	-	-			-

**TAX INCREMENT FINANCING (TIF) & RESIDENTIAL INCENTIVE DISTRICT (RID) FUNDS 2026**

County Project #	Expiration Date	Fund #	Fund	Revenue			Expenses			2026 Available	2026 Available	CARRYOVER	CARRYOVER	CARRYOVER	CARRYOVER	CARRYOVER	Township Comprehensive Plan (2026/2027)	CIC Startup Funding	Miami Meadows Water Mitigation	Service Permanent Clean Up Concept	Evergreen Cemetery Road Extension	Pedestrian Crossing Safety Improvements @ BHGP/Loveland Miamiville (80% OKI)	Anticipated End of Year Balance	
				Beg. Bal	2026 Estimated PILOT Revenue	Other Revenue (i.e. grants, minimum service payments, transfer)	Beg Bal + Estimated Revenue	School Comp	TID Contribution \$500k thru 2028 \$100k thru 2035															Debt and Development Agreement Payments
22000	Dec-32	5010	Kohls	240,522	270,000		510,522	107,000	-	4,050	399,472											399,472		
22002	Dec-33	5020	Lowes	958,865	298,000		1,256,865	-	-	4,470	1,252,395		(300,000)		(150,000)				(75,000)			577,395		
22001	Dec-33	5030	SR 28/Woodville (Walgreens)	364,107	73,000		437,107	-	10,000	1,095	426,012											426,012		
22011	Dec-34	5050	Wolfpen Pl Hill (NEYER)	169,512	218,000		387,512	31,000	-	30,000	3,270	323,242				(50,000)						273,242		
22038	Dec-35	5060	Panera/PNC	32,996	65,000		97,996	41,000	10,000	975	46,021											46,021		
22034	Dec-35	5070	SR 131	51,505	25,500		77,005	16,000	-	383	60,622											60,622		
22035	Dec-35	5080	UDF/Branch Hill	592,695	312,000		904,695	194,000	-	35,000	4,680	671,015			(175,000)							496,015		
22041	Dec-35	5090	Allen Drive	6,724	25,000		31,724	16,000	-	375	15,349											15,349		
22042	Dec-36	5100	Kroger	125,333	130,000		255,333	81,000	-	45,000	1,950	127,383					(25,000)					102,383		
22044	Dec-36	5110	SR 28/Buckwheat	100,759	78,000		178,759	49,000	-	1,170	128,589											128,589		
22043	Dec-37	5120	SR 50/Roundbottom (Penn St)	204,707	16,500		221,207	-	-	248	220,960											220,960		
22054	varies	5130	I-275 / Rt 28 (Imbus)	117,803	339,000		456,803	211,000	-	35,000	5,085	205,718										205,718		
22055	Dec-25	5140	AIM MRO Miamiville Sewer (10 yr)	287	65,000	33,600	98,887	-	-	97,850	975	62										62		
22083	Dec-35	6040	Villas at Tartan Glen	281,228	215,000		496,228	134,000	10,000	3,225	349,003							(40,000)				309,003		
22036	Dec-35	6050	Deerfield Pointe	514,205	210,000		724,205	131,000	-	3,150	590,055									(75,000)		590,055		
22027	Dec-35	6060	Mills of Miami	1,046,463	733,000		1,779,463	455,000	15,000	100,000	10,995	1,198,468										1,123,468		
22028	Dec-35	6070	Athens Community	438,118	230,000		668,118	143,000	10,000	-	3,450	511,668			(200,000)							311,668		
22029	Dec-35	6080	Greycliffs (Classic/SR131)	424,155	875,000		1,299,155	543,000	245,000	50,000	13,125	448,030	(100,000)									348,030		
22033	Dec-35	6090	Miami Commons	598	1,000	30,000	31,598	1,000	-	29,795	15	788										788		
22037	Dec-35	6100	White Gate Farm	744,531	1,500,000		2,244,531	931,000	195,000	100,000	22,500	996,031							(50,000)			946,031		
22025	Dec-35	6110	Wittmer Est (Classic/Mt Zion)	613,733	560,000		1,173,733	348,000	-	50,000	8,400	767,333										767,333		
22030	Dec-35	6120	Middleton Oaks	216,526	165,000		381,526	103,000	5,000	-	2,475	271,051				(100,000)						171,051		
22032	Dec-35	6130	Willows Bend	1,704,300	1,460,000	120,000	3,284,300	907,000	-	130,536	21,900	2,224,864			(120,923)	(50,000)			(75,000)	(50,000)	(110,000)	1,818,941		
22031	Dec-35	6140	S&S Development	233,565	85,000	90,000	408,565	53,000	-	1,275	354,290											241,790		
<b>TOTAL</b>				<b>9,183,240</b>	<b>7,949,000</b>	<b>273,600</b>	<b>17,405,840</b>	<b>4,495,000</b>	<b>500,000</b>	<b>703,181</b>	<b>119,235</b>	<b>11,588,424</b>	<b>(100,000)</b>	<b>(300,000)</b>	<b>(120,923)</b>	<b>(575,000)</b>	<b>(200,000)</b>	<b>(175,000)</b>	<b>(25,000)</b>	<b>(40,000)</b>	<b>(250,000)</b>	<b>(110,000)</b>	<b>(112,500)</b>	<b>9,580,001</b>

229,162 from operating funds  
932,343 Total Annual Debt

**Notes and Assumptions:**

All projects and costs are preliminary and tentative. Some projects are dependent on grant funding.

Not transferred to debt fund

**Future Potential Projects and Funding Sources**

- TBD 2026 Potential Sidewalk Project: 131 to Greycliff and McCormick to Weber (Middleton Oaks #6120, Willows Bend #6130, S&S Development #6140)
- TBD 2026 Sidewalk and engineering analysis SR 131/WPH (Greycliffs #6080 and Kroger #5100)
- 2027 TID Project Deerfield Rd & Woodville Pike Roundabout (Deerfield Pointe #6050) ~ remaining \$25,000 (paid \$25,000 in 2025)
- 2027/2028 Loveland Miamiville and Wards Corner Rd Widening TID (UDF Branchhill)
- 2027/2028 ODOT Branch Hill Miamiville Bridge (Middleton Oaks #6120, Willows Bend #6130) ~ \$30k
- 2027/2028 SR 28 @ I-275 Interchange Beautification (I-275/ SR 28, Lowes)

<b>TIF RID SUMMARY</b>	
<b>Beginning Fund Balance</b>	<b>9,183,240</b>
<b>Total Revenues</b>	<b>8,222,600</b>
<b>Total Expenses</b>	<b>7,825,839</b>
<b>Ending Fund Balance</b>	<b>9,580,001</b>