CLINTON COUNTY BUDGET COMMISSION MEETING

Tuesday, October 20, 2026

REGULAR MEETING

The Clinton County Budget Commission met Tuesday, October 20, 2026 at 2:00 p.m. in the Clinton County Auditor's Office conference room. Present were the Auditor, Terence Habermehl, Treasurer, Kyle Rudduck, designee for Prosecutor, Maria Burell, Chief Deputy Auditor, Logan Bailey, and Real Estate Specialist, Rebecca Swain.

Meeting Minutes: September 15, 2026
September 22, 2026
September 29, 2026

M: Terry
S: Maria
All in favor ~Aye~_x_~Nay~_____

The following 2026 Amended Certificate were submitted for approval.

M: Maria
S: Kyle
All in favor ~Aye~_x_~Nay~_____

AC#03 Village of Sabina

**Changes made to AC#2

Fund#	Fund Name	Reason for Change	Amount
5501	Pool Fund	Increase-Other Sources Transfer from General Fund to pay pending utility and other maintenance cost for the rest of the year	$ 11,000.00
		Total Changes made to AC#2	**$ 11,000.00**

AC#07 City of Wilmington

**Changes made to AC#06

Fund#	Fund Name	Reason for Change	Amount
580	SUGAR GROVE CEMETERY	Increase-Other Sources	$ 12,399.00
580	SUGAR GROVE CEMETERY	Increase-Other Sources donations & misc. revenue	$ 19,000.00
580	SUGAR GROVE CEMETERY	Increase-Other Sources transfer from General fund	$ 21,000.00
231	INSURANCE FUND	Increase-Other Sources Stop Loss deposits & refunds	$ 1,317,500.00
231	UMR FUND	Increase-Other Sources Transfers from the Insurance Fund	$ 1,317,500.00
260	WILMINGTON CROSSING PID#11975	Increase-Other Sources Funds to be reimbursed from ODOT	$ 21,500.00
		Total Changes made to AC#06	**$ 2,708,899.00**

AC#02 Wilmington CSD

SFY'26-'27
AC#2

Reporting Period: September 2026 (FY 2027) 9/29/26 8:56 AM

WILMINGTON CITY SCHOOLS
Amended Official Certificate of Estimated Resources
Rev. Code Sec. 5705.36

Governmental Fund Type				
General Fund	$ 18,350,603.36	$ 13,500,000.00	$ 14,715,750.00	$ 46,565,753.36
Total:				
Special Revenue	$ 1,029,481.64	$ 0.00	$ 2,964,239.03	$ 3,993,640.67
Total:				
Capital Projects	$ 417,224.35	$ 140,000.00	$ 14,500.00	$ 571,724.35
Total:				
Proprietary Fund Type				
Enterprise	$ 188,817.64	$ 0.00	$ 1,332,182.00	$ 1,520,999.64
Total:				
Fiduciary Fund Type				
Custodial Fund	$ 0.00	$ 0.00	$ 15,000.00	$ 15,000.00
Total:				
Private Purpose Trust Fund	$ 920.00	$ 0.00	$ 0.00	$ 920.00
Total:				
Grand Totals:	$ 19,984,345.99	$ 13,640,000.00	$ 19,041,671.03	$ 52,668,037.02

CLINTON COUNTY BUDGET COMMISSION
APPROVED October 20 2026

WILMINGTON CITY SCHOOLS
Amended Official Certificate of Estimated Resources

Rev. Code Sec. 5705.36

Governmental Fund Type				
General Fund				
001 0000 GENERAL	$ 18,350,002.36	$ 13,500,000.00	$ 14,715,750.00	$ 46,565,752.36
Total:	**$ 18,350,002.36**	**$ 13,500,000.00**	**$ 14,715,750.00**	**$ 46,565,752.36**
Special Revenue				
018 9000 TRANSPORTATION FOUNDATION GRANT	$ 2,399.00	$ 0.00	$ 0.00	$ 2,399.00
018 9101 PRINCIPAL'S FUND AT DENVER	$ 35,550.55	$ 0.00	$ 40,000.00	$ 75,550.55
018 9102 PRINCIPAL'S FUND AT HOLMES	$ 24,950.77	$ 0.00	$ 10,000.00	$ 34,950.77
018 9104 PRINCIPAL'S FUND AT MIDDLE SCHOOL	$ 2,874.12	$ 0.00	$ 8,000.00	$ 10,874.12
018 9108 PRINCIPAL'S FUND AT EAST END	$ 65.10	$ 0.00	$ 0.00	$ 65.10
018 9198 PROJECT TRUST FUND	$ 2,339.12	$ 0.00	$ 16,000.00	$ 18,339.12
018 9340 PRINCIPAL'S FUND AT HIGH SCHOOL	$ 15,598.01	$ 0.00	$ 3,000.00	$ 18,598.01
019 9027 KIWANIS ART GRANT / DENVER/HOLMES	$ 0.00	$ 0.00	$ 1,000.00	$ 1,000.00
019 9114 ALUMNI FIELD PROJECT DONATIONS	$ 218,575.57	$ 0.00	$ 0.00	$ 218,575.57
019 9116 SOESC PROFESSIONAL DEVELOPMENT GRANT	$ 4,547.43	$ 0.00	$ 0.00	$ 4,547.43
019 9125 HSTW FY2025	$ 4,302.07	$ 0.00	$ 0.00	$ 4,302.07
019 9126 WELLNESS GRANT FY26 EPC	$ 0.00	$ 0.00	$ 4,500.00	$ 4,500.00
019 9212 CLINTON COUNTY FOUNDATION - SCHOOL	$ 1,731.36	$ 0.00	$ 0.00	$ 1,731.36
019 9217 COUNSELOR'S CLOSET FUND	$ 1,348.25	$ 0.00	$ 500.00	$ 1,848.25
034 9198 CLASSROOM FACILITIES .5 MILL	$ 375,611.44	$ 0.00	$ 12,500.00	$ 388,111.44
200 9027 CLASS OF 2027	$ 4,069.73	$ 0.00	$ 5,000.00	$ 9,069.73
200 9028 CLASS OF 2028	$ 4,358.50	$ 0.00	$ 15,000.00	$ 19,358.50
200 9029 CLASS OF 2029	$ 1,341.50	$ 0.00	$ 500.00	$ 1,841.50
200 9030 STUDENT MANAGED ACTIVITY	$ 1,700.00	$ 0.00	$ 500.00	$ 2,700.00
200 9114 MIDDLE SCHOOL STUDENT COUNCIL	$ 323.28	$ 0.00	$ 700.00	$ 1,023.28
200 9115 DENVER STUDENT COUNCIL	$ 397.38	$ 0.00	$ 0.00	$ 397.38
200 9134 MIDDLE SCHOOL BAND	$ 1,113.17	$ 0.00	$ 0.00	$ 1,113.17
200 9223 HIGH SCHOOL FOREIGN LANGUAGE SOCIETY	$ 147.00	$ 0.00	$ 0.00	$ 147.00
200 9230 WILMINGTON HIGH SCHOOL PPA	$ 13,597.45	$ 0.00	$ 71,500.00	$ 85,097.45
200 9242 WILMINGTON HIGH SCHOOL INTERACT CLUB	$ 458.48	$ 0.00	$ 500.00	$ 958.48
200 9243 WILMINGTON HIGH SCHOOL TECH CLUB	$ 2.93	$ 0.00	$ 0.00	$ 2.93
200 9244 KEY CLUB - STUDENT MANAGED ACT	$ 346.07	$ 0.00	$ 0.00	$ 346.07
200 9285 WILMINGTON HIGH SCHOOL MUSIC/BAND	$ 37,039.75	$ 0.00	$ 23,300.00	$ 60,339.75
200 9286 STUDENT ACTIVITY CLUB - SKILLS USA	$ 963.12	$ 0.00	$ 0.00	$ 963.12
200 9287 HIGH SCHOOL NATIONAL HONOR SOCIETY	$ 239.65	$ 0.00	$ 1,300.00	$ 1,539.65
200 9289 HIGH SCHOOL OCCUPATIONAL EDUCATION	$ 2,626.61	$ 0.00	$ 600.00	$ 3,226.61
200 9290 WILMINGTON HIGH SCHOOL OWE I	$ 501.49	$ 0.00	$ 0.00	$ 501.49
200 9280 WILMINGTON HIGH SCHOOL REPERTORY	$ 22,141.72	$ 0.00	$ 17,400.00	$ 39,541.72

Reporting Period: September 2026 (FY 2027) 9/24/26 10:47 AM

WILMINGTON CITY SCHOOLS
Amended Official Certificate of Estimated Resources

Rev. Code Sec. 5705.36

200 9285 WILMINGTON HIGH SCHOOL STUDENT COUNCIL	$ 734.96	$ 0.00	$ 11,300.00	$ 12,034.96
200 9295 LCYC - LEADERSHIP CLINTON YOUTH COUNCIL	$ 20.45	$ 0.00	$ 1,000.00	$ 1,020.45
200 9334 NATIONAL JR HONOR SOCIETY	$ 454.85	$ 0.00	$ 500.00	$ 954.85
200 9355 WILMINGTON HIGH SCHOOL MUSIC/CHORAL	$ 1,473.50	$ 0.00	$ 150.00	$ 1,623.50
200 9360 WILMINGTON HIGH SCHOOL JOURNALISM	$ 3,600.60	$ 0.00	$ 1,200.00	$ 4,800.60
200 9375 WILMINGTON HIGH SCHOOL YEARBOOK	$ 7,841.43	$ 0.00	$ 6,800.00	$ 14,641.43
300 0000 ATHLETIC FUNDRAISERS	$ 76,762.50	$ 0.00	$ 151,200.00	$ 227,962.50
300 9200 WHS ATHLETIC FUND	$ 49,525.42	$ 0.00	$ 155,750.00	$ 205,275.42
491 9026 AUXILIARY SERVICES	$ 58,990.31	$ 0.00	$ 300,115.00	$ 359,105.31
461 9026 AGRICULTURE EDUCATION GRANT (5TH QTR)	$ 628.19	$ 0.00	$ 1,255.22	$ 1,883.41
499 9026 BUS SAFETY GRANT FY26	$ 0.00	$ 0.00	$ 44,397.00	$ 44,397.00
516 9026 IDEA TITLE IV-B FY2023	$ 18,870.02	$ 0.00	$ 88,824.72	$ 107,694.74
516 9027 IDEA TITLE IV-B FY2027	$ 0.00	$ 0.00	$ 645,568.88	$ 645,568.88
572 9026 TITLE I FY 2026	$ 26,958.97	$ 0.00	$ 128,650.96	$ 155,609.93
572 9027 TITLE I FY 2027	$ 0.00	$ 0.00	$ 956,296.59	$ 956,296.59
584 9026 TITLE IV STUDENT SUPP & ACAD ENRICH	$ 0.00	$ 0.00	$ 10,244.35	$ 10,244.35
584 9027 TITLE IV, PART A, STUDENT SUPPORT AND	$ 0.00	$ 0.00	$ 61,403.94	$ 61,403.94
587 9026 PRESCHOOL FY2027	$ 781.22	$ 0.00	$ 10,058.67	$ 10,839.89
587 9027 PRESCHOOL FY2028	$ 0.00	$ 0.00	$ 23,183.81	$ 23,183.81
590 9026 IMPROVING TEACHER QUALITY FY2026	$ 0.00	$ 0.00	$ 18,869.31	$ 18,869.31
590 9027 IMPROVING TEACHER QUALITY	$ 0.00	$ 0.00	$ 115,870.56	$ 115,870.56
Total:	**$ 1,027,401.84**	**$ 0.00**	**$ 2,964,339.03**	**$ 3,991,840.87**
Capital Projects				
003 9030 PERMANENT IMPROVEMENT FUND (3 MILLS)	$ 417,224.35	$ 140,000.00	$ 14,500.00	$ 571,724.35
Total:	**$ 417,224.35**	**$ 140,000.00**	**$ 14,500.00**	**$ 571,724.35**
Proprietary Fund Type				
Enterprise				
006 0000 LUNCHROOM	$ 188,817.64	$ 0.00	$ 1,332,182.00	$ 1,520,999.64
Total:	**$ 188,817.64**	**$ 0.00**	**$ 1,332,182.00**	**$ 1,520,999.64**
Fiduciary Fund Type				
Custodial Fund				
022 0000 TOURNAMENT FUND	$ 0.00	$ 0.00	$ 15,000.00	$ 15,000.00
Total:	**$ 0.00**	**$ 0.00**	**$ 15,000.00**	**$ 15,000.00**
Private Purpose Trust Fund				
007 9187 IN MEMORY OF FRED SUMMERS	$ 920.00	$ 0.00	$ 0.00	$ 920.00
Total:	**$ 920.00**	**$ 0.00**	**$ 0.00**	**$ 920.00**
Grand Totals:	**$ 19,984,365.99**	**$ 13,640,000.00**	**$ 19,041,871.03**	**$ 52,666,037.02**

All changes are due to either local grants received (Bush Grant for Music) or Federal funds (closing out fy26 and beginning fy27). If you have additional questions, please let me know.

Kim DeWeese, Treasurer
Wilmington City Schools
937-283-7493

On Mon, Oct 19, 2026 at 9:31 AM Swain, Rebecca <swain.rebecca@clintoncountyohio.us> wrote:

Kim,

AC#13 County

**Changes made to AC#12

Fund#	Fund Name	Reason for Change	Amount
2005	HEALTH INSURANCE DEP (BEG'14)	Decrease-Other Sources Reduction from Estimate in Administrative Fees	$ (1,200.00)
2212	TREAS DELINQUENT TAX COLLECT	Increase-Other Sources Actuals Exceed Previous Estimate	$ 27,076.50
2220	PROS DELIQUENT TAX COLLECTIO	Increase-Other Sources Actuals Exceed Previous Estimate	$ 27,076.48
2221	PROS OH AG'S SVAA FEDERAL GR	Increase-Other Sources New Federal Award	$ 31,824.00
2222	PROS OH AG'S VOCA FEDERAL GR	Increase-Other Sources New Fedral Grant Award $19490 Required Local Match $4,872.50	$ 24,362.50
2416	WILSON TWP CONSTRUCTION & DA	Increase-Other Sources Reistate existing Quartly Payments of $16,250 (YTD) NEW Settlement Agreement $300,000	$ 332,500.00
		Total Changes made to AC#12	$ 441,639.48

The following 2026 Budget Additions were submitted for approval.

M: Kyle

S: Terry

All in favor **~Aye~_x_~Nay~____**

Health Department - Budget Addition

From Fund Number:	8010	Notes: 323,882.51 Current Available Unappropriated Certificate Balance + 270,864.00 AC# 5 pending request = 325,800.51 unappropriated Pending Health Board approval scheduled 10/26/2026
Fund Name:	WOMAN, INFANT, CHILDREN (WIC)	
Total Personnel Amount:	$4,362.00	
Non-Personnel Amount:	$8,000.00	
Total:	$12,362.00	

The Following 2027 AC#1's were presented to the Board for approval:

M: Kyle

S: Maria

All in favor **~Aye~_x_~Nay~____**

Office of Budget Commission, Clinton County, Ohio.

October 20, 2026

To the TAXING AUTHORITY of the Local Emergency Planning Commission

The Budget Commission of Clinton County, Ohio hereby makes the following Official Certificate of Estimated Resources for the ***Local Emergency Planning Commission*** *, for the fiscal year beginning* ***January 1st, 2027.***

Fund	ESTIMATED Unencumbered Balance 1/1/2027	Taxes	Other Sources	Total
General Fund				
Special Revenue Funds	59,000.00	-	18,079.00	77,079.00
Debt Service Funds				
Capital Projects Funds				
Special Assessment Funds				
Enterprise Funds				
Internal Service Funds				
Fiduciary Funds				
TOTAL	59,000.00	-	18,079.00	77,079.00

Rev. Code Sec. 5705.36

List all funds separately

	FUND	ESTIMATED Unencumbered Balance 1/1/2027	Taxes	Other Sources	Total
	Special Revenue Funds				
5250	LOCAL EMERGENCY PLANNING COMM	59,000.00	-	18,079.00	77,079.00
5251	LEPC- PUCO TRANING GRANT	-	-	-	-
	Total Special Revenue Funds	59,000.00	-	18,079.00	77,079.00
	Debt Service Funds				
	Total Debt Service Funds	-	-	-	-
	Capital Projects funds				
	Total Capital Projects Funds	-	-	-	-
	Special Assessment Funds				
	Total Special Assessment Funds	-	-	-	-
	Enterprise Funds				
	Total Enterprise Funds	-	-	-	-
	Internal Service Funds				
	Total Internal Service Funds	-	-	-	-
	Fiduciary Funds				
	Total Fiduciary Funds	-	-	-	-

The Following 2027 Permanent Appropriations were presented to the Board for approval:

M: Kyle

S: Terry

All in favor **~Aye~_x_~Nay~_____**

FISCAL YEAR 2027

LOCAL EMERGENCY PLANNING COMMISSION

PERMANENT APPROPRIATIONS

FUND	FUND NAME	PERSONNEL	NON PERSONNEL	TOTAL
5250	LOCAL EMERGENCY PLANNING COMM	-	24,410.10	24,410.10
5251	LEPC- PUCO TRANING GRANT	-	-	-
TOTAL		-	24,410.10	24,410.10

BUDGET COMMISSION

DATE APPROVED : October 20, 2026

The Following 2027 AC#1's were presented to the Board for approval:

M: Kyle

S: Terry

All in favor ~Aye~ _x_ ~Nay~____

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

Office of Budget Commission, Clinton County, Ohio.

To the TAXING AUTHORITY of the Clinton County Park District

The Budget Commission of Clinton County, Ohio hereby makes the following Official Certificate of Estimated Resources for the ***Park District***, *for the fiscal year beginning January 1st, 2027.*

Fund	ESTIMATED Unencumbered Balance 1/1/2027	Taxes	Other Sources	Total
General Fund	28,300.00	-	5,200.00	33,500.00
Special Revenue Funds	92,160.00	-	900.00	93,060.00
Debt Service Funds				
Capital Projects Funds				
Special Assessment Funds				
Enterprise Funds				
Internal Service Funds				
Fiduciary Funds				
TOTAL	120,460.00	-	6,100.00	126,560.00

Rev. Code Sec. 5705.36

List all funds separately

	FUND	ESTIMATED Unencumbered Balance 1/1/2027	Taxes	Other Sources	Total
8400	GENERAL FUND	28,300.00	-	5,200.00	33,500.00
	Total General Funds	28,300.00	-	5,200.00	33,500.00
	Special Revenue Funds				
8401	MARJORIE HOPE YOUNG FUND	92,160.00	-	900.00	93,060.00
	Total Special Revenue Funds	92,160.00	-	900.00	93,060.00
	Debt Service Funds				
	Total Debt Service Funds	-	-	-	-
	Capital Projects funds				
	Total Capital Projects Funds	-	-	-	-
	Special Assessment Funds				
	Total Special Assessment Funds	-	-	-	-
	Enterprise Funds				
	Total Enterprise Funds	-	-	-	-
	Internal Service Funds				
	Total Internal Service Funds	-	-	-	-
	Fiduciary Funds				
	Total Fiduciary Funds	-	-	-	-

The Following 2027 Permanent Appropriations were presented to the Board for approval:
M: Terry
S: Maria
All in favor **~Aye~_x_~Nay~_____**

CLINTON COUNTY PARK DISTRICT

2027 PERMANENT APPROPRIATIONS

FUND	FUND NAME	PERSONNEL	NON-PERSONNEL	TOTAL
8400	GENERAL FUND	-	14,055.00	14,055.00
8401	MARJORIE HOPE YOUNG	-	1,500.00	1,500.00
TOTAL		-	15,555.00	15,555.00

BUDGET COMMISSION

APPROVED 10/20/26

Discussion:

The attached 2027 Formal Request for RAAR Extension was presented to the Board for approval:
M: Terry
S: Kyle
All in favor **~Aye~_x_~Nay~_____**

Logan - Discussion on Budget Commission Reduction showing a Montgomery County Auditor's Post dated 10/15/2026 (attached)

End of Minutes

CLINTON COUNTY BUDGET COMMISSION
APPROVED November 17 2026

TERENCE G. HABERMEHL
CLINTON COUNTY AUDITOR

Administrative Campus
1850 Davids Drive, Suite 303
Wilmington, Ohio 45177

Phone: (937)-382-2250
Fax: (937)-382-4090

Website: https://clintoncountyauditor.org/

CLINTON COUNTY BUDGET COMMISSION
1850 Davids Drive, Suite 303
Wilmington, Ohio 45177

October 20, 2026

Via Electronic Mail

Ohio Department of Taxation
Office of the Tax Commissioner
Division of Tax Equalization
4485 Northland Ridge Boulevard
Columbus, Ohio 43229

RE: Formal Request for Extension – Tax Year 2026 / Calendar Year 2027 Resolutions Accepting Amounts and Rates (RAAR)

Dear Tax Commissioner:

On behalf of the Clinton County Budget Commission, we respectfully request an additional extension, pursuant to Ohio Revised Code Section 5705.27, to complete the Commission's required work and allow taxing authorities additional time to review, authorize, and return their Resolutions Accepting Amounts and Rates (RAAR) for Tax Year 2026, payable in Calendar Year 2027.

We appreciate the Ohio Department of Taxation's previously issued statewide extension through October 31, 2026. However, despite our continued efforts, several circumstances beyond the County's control have prevented us from completing the necessary calculations and certifications.

The primary issues contributing to this request include:

1. **Outstanding Multi-County Valuation Information:** Clinton County is in its Tax Year 2026 triennial update. Several of our taxing authorities have territory extending into neighboring counties. We are still awaiting the necessary approved valuation and abstract information from certain overlapping counties to complete the calculations required under House Bill 335.

2. **Implementation of House Bill 335:** The new inflation-based limitations on inside millage require additional calculations and adjustments by the County Budget Commission. While the Tax Year 2026 inflation factor has been established at 9.3%, questions remain regarding the appropriate calculation methodology, historical base amounts, and treatment of certain inside-millage allocations, including prior voluntary reductions. These issues directly affect the rates and estimated revenues to be certified.

3. **Time Required for Taxing Authority Authorization:** Once the necessary information and calculation methodology are finalized, our office must prepare and distribute the revised estimated resources and RAAR documents to each affected taxing authority. Those governing bodies must then have a reasonable opportunity to review and formally authorize their respective resolutions during scheduled public meetings.

The Clinton County Budget Commission has been actively reviewing these matters and coordinating with other counties and technical resources to ensure the new statutory requirements are implemented accurately and consistently.

We respectfully request an extension through November 30, 2026, for completion of the applicable Budget Commission work and the associated RAAR authorization and filing process. If a different extension date or procedure is necessary under the applicable statutory provisions, we would appreciate the Department's guidance.

Our intention is to complete these requirements as promptly as possible once the necessary information becomes available, while ensuring that the certified tax rates and estimated revenues accurately reflect the requirements of Ohio law.

We appreciate the Department's continued assistance and consideration of this request. Please provide written confirmation of the extension granted and any additional requirements or procedures the Commission should follow.

Respectfully submitted,

CLINTON COUNTY BUDGET COMMISSION

Brian A. Shidaker
Clinton County Prosecuting Attorney
Chairperson, County Budget Commission

Terence G. Habermehl
Clinton County Auditor
Secretary, County Budget Commission

Kyle Rudduck
Clinton County Treasurer
Member, County Budget Commission

Date Approved: October 20, 2026

Montgomery County Auditor's Post

Montgomery County Auditor is in **Montgomery County, Ohio**.
October 15 at 1:22 PM ·

The Montgomery County Budget Commission recently approved a $12.5M property tax reduction for 2027, marking the first time in its history that the Commission has reduced inside millage rates to provide property tax relief. 🏠

#montgomerycounty #mcohio #propertytax

