

CLINTON COUNTY BUDGET COMMISSION MEETING

Tuesday, August 18, 2026
REGULAR MEETING

The Clinton County Budget Commission met Tuesday, August 18, 2026 at 2:00 p.m. in the Clinton County Auditor's Office conference room. Present were the Auditor, Terence Habermehl, designee for the Prosecutor, Maria Burell, Chief Deputy Auditor, Logan Bailey, and Real Estate Specialist, Rebecca Swain.

Meeting Minutes: July 21, 2026
M: Terry
S: Maria
All in favor ~Aye~ x ~Nay~ _____

2027 LGF Formula

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

2027 LOCAL GOVERNMENT ALTERNATIVE FORMULA

TOWNSHIPS:	Percentage
Adams	0.90%
Chester	0.70%
Clark	0.80%
Green	0.80%
Jefferson	0.80%
Liberty	0.40%
Marion	1.40%
Richland	0.80%
Union	1.50%
Vernon	0.85%
Washington	0.85%
Wayne	0.50%
Wilson	0.30%
Total Townships	10.00%
VILLAGES	
Blanchester	5.55%
Clarksville	0.90%
Martinsville	0.80%
Midland	0.60%
New Vienna	1.80%
Port William	0.45%
Sabina	4.80%
Total Villages	15.00%
CITIES	
City of Wilmington	29.50%
CLINTON COUNTY	45.50%
Grand Total	100.00%

LIBRARY LOCAL GOVERNMENT SUPPORT

Blanchester Public Library	34.28571%
Sabina Public Library	17.14286%
Wilmington Public Library	48.57143%
Grand Total	100.00%

Approved by Clinton County Budget Commission August 18, 2026
DATE

Maria Burell
Budget Commission

Please sign and return one copy to Auditor's Office by September 30, 2026.

The following SFY '26-'27 #1 Certificate were submitted for approval.

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

CLINTON COUNTY BUDGET COMMISSION
APPROVED September 15 20 26
Terence Habermehl
Logan Bailey
Rebecca Swain

Reporting Period: July 2026 (FY 2027)

7/14/26 9:25 AM

REC'D BY CC AUDITOR
JUL 14 '26 4:10:38

EAST CLINTON LOCAL
Amended Official Certificate of Estimated Resources

AC #1
SFI 26-27

Rev. Code Sec. 5705.36				
Fund	Unencumbered Balance July 1	Taxes	Other Sources	Total
Governmental Fund Type				
General Fund				
001 0000 GENERAL FUND	\$ 3,702,335.27	\$ 5,285,500.00	\$ 9,630,400.00	\$ 18,618,235.27
001 9001 LIBRARY FUND	\$ 83.93	\$ 0.00	\$ 0.00	\$ 83.93
001 9011 HS LIBRARY FUND	\$ 1,347.39	\$ 0.00	\$ 500.00	\$ 1,847.39
001 9012 NV LIBRARY FUND	\$ 2,711.45	\$ 0.00	\$ 8,000.00	\$ 10,711.45
001 9013 SAB LIBRARY FUND	\$ 3,409.30	\$ 0.00	\$ 10,000.00	\$ 13,409.30
001 9014 MS LIBRARY FUND	\$ 680.44	\$ 0.00	\$ 1,000.00	\$ 1,680.44
001 9111 GENERAL FUND - PARITY AID	\$ 5.85	\$ 0.00	\$ 0.00	\$ 5.85
001 911X DPIA-DISADVANTAGED PUPIL IMPACT	\$ 0.00	\$ 0.00	\$ 740,000.00	\$ 740,000.00
001 9137 HEALTH FOUNDATION GRANT - SAB	\$ 3,685.83	\$ 0.00	\$ 0.00	\$ 3,685.83
001 9138 KIDS CARE CLUB	\$ 317.86	\$ 0.00	\$ 0.00	\$ 317.86
001 9139 MONSANTO GRANT	\$ 643.18	\$ 0.00	\$ 0.00	\$ 643.18
001 915X CAREER TECHNICAL EDUCATION FUNDING	\$ 6,408.99	\$ 0.00	\$ 0.00	\$ 6,408.99
001 916X GIFTED EDUCATION FUNDING	\$ 0.00	\$ 0.00	\$ 68,000.00	\$ 68,000.00
001 917X ENGLISH LEARNER FUNDING	\$ 565.38	\$ 0.00	\$ 0.00	\$ 565.38
001 918X STUDENT WELLNESS AND SUCCESS FUNDING	\$ 0.00	\$ 0.00	\$ 245,000.00	\$ 245,000.00
Total:	\$ 3,722,204.93	\$ 5,285,500.00	\$ 10,702,900.00	\$ 19,710,604.93
Special Revenue				
007 9002 ALEDA PURTEE ESTATE	\$ 40,637.16	\$ 0.00	\$ 1,250.00	\$ 41,887.16
007 9020 UIBLE FAMILY TRUST	\$ 103,715.15	\$ 0.00	\$ 300.00	\$ 104,015.15
018 9001 HIGH SCHOOL SUPPORT FUND	\$ 3,757.98	\$ 0.00	\$ 5,000.00	\$ 8,757.98
018 9002 NEW VIENNA SUPPORT FUND	\$ 601.20	\$ 0.00	\$ 12,000.00	\$ 12,601.20
018 9003 SABINA SUPPORT FUND	\$ (8,033.83)	\$ 0.00	\$ 19,000.00	\$ 10,966.17
018 9004 SCHOOL SUPPORT - MIDDLE SCHOOL	\$ 2,004.59	\$ 0.00	\$ 3,000.00	\$ 5,004.59
018 9005 PROJECT TRUST	\$ (5,539.70)	\$ 0.00	\$ 20,000.00	\$ 14,460.30
018 9006 DISTRICT PHIS	\$ (287.49)	\$ 0.00	\$ 4,500.00	\$ 4,212.51
018 9102 JACKIE WALKER-COOPERATING TEACHER	\$ 50.00	\$ 0.00	\$ 0.00	\$ 50.00
018 9104 MELISSA DUGGER-COOPERATING TEACHER	\$ 50.00	\$ 0.00	\$ 0.00	\$ 50.00
018 9105 STEVE WAGES-COOPERATING TEACHER	\$ 50.00	\$ 0.00	\$ 0.00	\$ 50.00
018 9106 MIKE FRITZ-COOPERATING TEACHER	\$ 1.00	\$ 0.00	\$ 0.00	\$ 1.00
018 9107 BRUCE WARREN-COOPERATING TEACHER	\$ 50.00	\$ 0.00	\$ 0.00	\$ 50.00
018 9108 MARK SCOVANNER-COOPERATING TEACHER	\$ 200.00	\$ 0.00	\$ 0.00	\$ 200.00
018 9109 ANTHONY ALLOY-COOPERATING TEACHER	\$ 432.15	\$ 0.00	\$ 0.00	\$ 432.15
018 9111 KRISTI GROVER-COOPERATING TEACHER	\$ 300.00	\$ 0.00	\$ 0.00	\$ 300.00
018 9112 SARAH MELNEK-COOPERATING TEACHER	\$ 150.01	\$ 0.00	\$ 0.00	\$ 150.01
018 9113 MATT GRIFFITH-COOPERATING TEACHER	\$ 480.00	\$ 0.00	\$ 0.00	\$ 480.00
018 9114 CLYDE SNOW-COOPERATING TEACHER	\$ 300.00	\$ 0.00	\$ 0.00	\$ 300.00

CLINTON COUNTY BUDGET COMMISSION
APPROVED August 18, 2026
[Signature]

Reporting Period: July 2026 (FY 2027)

7/14/26 9:25 AM

EAST CLINTON LOCAL
Amended Official Certificate of Estimated Resources

Rev. Code Sec. 5705.36				
Fund	Unencumbered Balance July 1	Taxes	Other Sources	Total
018 9201 MELISSA HARP-COOPERATING TEACHER	\$ 6.94	\$ 0.00	\$ 0.00	\$ 6.94
018 9202 HEIDI SMITH-COOPERATING TEACHER	\$ 60.36	\$ 0.00	\$ 0.00	\$ 60.36
018 9203 EMILY PINKERTON-COOPERATING TEACHER	\$ 6.52	\$ 0.00	\$ 0.00	\$ 6.52
018 9204 GARIE BRIGGS-COOPERATING TEACHER	\$ 25.00	\$ 0.00	\$ 0.00	\$ 25.00
018 9205 CLAUDIA MARTINEZ-COOPERATING TEACHER	\$ 275.00	\$ 0.00	\$ 0.00	\$ 275.00
018 9206 DANIELLE ROBERTS-COOPERATING TEACHER	\$ 174.50	\$ 0.00	\$ 0.00	\$ 174.50
018 9207 GINA SOWASH-COOPERATING TEACHER	\$ 8.71	\$ 0.00	\$ 0.00	\$ 8.71
018 9209 BECKY BREYER-COOPERATING TEACHER	\$ 301.76	\$ 0.00	\$ 0.00	\$ 301.76
018 9210 KELLY BROWN-COOPERATING TEACHER	\$ 50.00	\$ 0.00	\$ 0.00	\$ 50.00
018 9211 BETSY MILLER-COOPERATING TEACHER	\$ 25.00	\$ 0.00	\$ 0.00	\$ 25.00
018 9212 PENNY ADAMS-COOPERATING TEACHER	\$ 50.00	\$ 0.00	\$ 0.00	\$ 50.00
018 9213 ANNA SMITH-COOPERATING TEACHER	\$ 50.00	\$ 0.00	\$ 0.00	\$ 50.00
018 9215 NYHLA CAREY-COOPERATING TEACHER	\$ 200.00	\$ 0.00	\$ 0.00	\$ 200.00
018 9216 CRYSTAL WALTERS-COOPERATING TEACHER	\$ 50.00	\$ 0.00	\$ 0.00	\$ 50.00
018 9303 BROOKE BACH-COOPERATING TEACHER	\$ 100.00	\$ 0.00	\$ 0.00	\$ 100.00
018 9304 JENNIFER MORROW-COOPERATING TEACHER	\$ 75.00	\$ 0.00	\$ 0.00	\$ 75.00
018 9305 BETH LEBEAU-COOPERATING TEACHER	\$ 62.40	\$ 0.00	\$ 0.00	\$ 62.40
018 9306 BEV STOUT-COOPERATING TEACHER	\$ 150.00	\$ 0.00	\$ 0.00	\$ 150.00
018 9307 JOAN ARNOLD-COOPERATING TEACHER	\$ 600.00	\$ 0.00	\$ 0.00	\$ 600.00
018 9309 MELISSA KEMPTON-COOPERATING TEACHER	\$ 463.57	\$ 0.00	\$ 0.00	\$ 463.57
018 9310 JULIE FLIEHMAN-COOPERATING TEACHER	\$ 29.49	\$ 0.00	\$ 0.00	\$ 29.49
018 9311 ASHLEY STEHLIN-COOPERATING TEACHER	\$ 3.98	\$ 0.00	\$ 0.00	\$ 3.98
018 9312 TAMMY MONTGOMERY-COOPERATING TEACHER	\$ 8.26	\$ 0.00	\$ 0.00	\$ 8.26
018 9313 EMILY HOLBROOK-COOPERATING TEACHER	\$ 48.57	\$ 0.00	\$ 0.00	\$ 48.57
018 9315 CALISSA WADDLE-COOPERATING TEACHER	\$ 25.00	\$ 0.00	\$ 0.00	\$ 25.00
018 9316 SARAH FREDERICK-COOPERATING TEACHER	\$ 15.02	\$ 0.00	\$ 0.00	\$ 15.02
018 9318 SARAH HOLDEN-COOPERATING TEACHER	\$ 300.00	\$ 0.00	\$ 0.00	\$ 300.00
018 9319 GRACE JACKSON-COOPERATING TEACHER	\$ 50.00	\$ 0.00	\$ 0.00	\$ 50.00
018 9402 DOUG STEHLIN-COOPERATING TEACHER	\$ 60.00	\$ 0.00	\$ 0.00	\$ 60.00
018 9403 LAURA SIZEMORE-COOPERATING TEACHER	\$ 7.35	\$ 0.00	\$ 0.00	\$ 7.35
018 9404 TERRI STAUFFER-COOPERATING TEACHER	\$ 350.00	\$ 0.00	\$ 0.00	\$ 350.00
018 9405 NANCY REEVES-COOPERATING TEACHER	\$ 237.08	\$ 0.00	\$ 0.00	\$ 237.08
018 9406 ROBIN COLLINS-COOPERATING TEACHER	\$ 300.00	\$ 0.00	\$ 0.00	\$ 300.00
018 9407 STEVEN SODINI-COOPERATING TEACHER	\$ 125.00	\$ 0.00	\$ 0.00	\$ 125.00
018 9409 LAURA LYNCH-COOPERATING TEACHER	\$ 50.00	\$ 0.00	\$ 0.00	\$ 50.00
018 9410 BRIAN CAREY-COOPERATING TEACHER	\$ 156.00	\$ 0.00	\$ 0.00	\$ 156.00
018 9411 SARAH CREECH-COOPERATING TEACHER	\$ 75.00	\$ 0.00	\$ 0.00	\$ 75.00
018 9412 JULIA BASFORD-COOPERATING TEACHER	\$ 50.00	\$ 0.00	\$ 0.00	\$ 50.00

CLINTON COUNTY BUDGET COMMISSION
APPROVED [Signature]
20

EAST CLINTON LOCAL
Amended Official Certificate of Estimated Resources

Rev. Code Sec. 5705.36				
Fund	Unencumbered Balance July 1	Taxes	Other Sources	Total
018 9413 PEGGY MCPHERSON-COOPERATING TEACHER	\$ 50.00	\$ 0.00	\$ 0.00	\$ 50.00
018 9415 MELANIE CHANCE-COOPERATING TEACHER	\$ 25.00	\$ 0.00	\$ 0.00	\$ 25.00
018 9416 SARA SHANER-COOPERATING TEACHER	\$ 50.00	\$ 0.00	\$ 0.00	\$ 50.00
018 9417 ALICIA GEE-COOPERATING TEACHER	\$ 50.00	\$ 0.00	\$ 0.00	\$ 50.00
018 9418 HOWARD ARTHUR-COOPERATING TEACHER	\$ 50.00	\$ 0.00	\$ 0.00	\$ 50.00
018 9419 BROOKE CARAWAY-COOPERATING TEACHER	\$ 50.00	\$ 0.00	\$ 0.00	\$ 50.00
018 9420 JORDAN GREENE-COOPERATING TEACHER	\$ 50.00	\$ 0.00	\$ 0.00	\$ 50.00
031 0000 UNDERGR STOR TANK	\$ 11,000.00	\$ 0.00	\$ 0.00	\$ 11,000.00
034 9018 2018 OFCC PROJECT MAINT FUND	\$ 730,316.63	\$ 90,600.00	\$ 4,750.00	\$ 830,666.63
035 0000 TERMINATION BENEFIT FUND	\$ 138,269.32	\$ 0.00	\$ 50,000.00	\$ 188,269.32
200 9131 HIGH SCHOOL DRAMA	\$ 9,345.17	\$ 0.00	\$ 20,000.00	\$ 29,345.17
200 9175 HIGH SCHOOL ART CLUB	\$ 1,118.56	\$ 0.00	\$ 0.00	\$ 1,118.56
200 9222 HS LEADERSHIP CLINTON YOUTH COLLABORATIVE	\$ 57.70	\$ 0.00	\$ 0.00	\$ 57.70
200 9271 HIGH SCHOOL FRENCH CLUB	\$ 6.16	\$ 0.00	\$ 0.00	\$ 6.16
200 9281 HIGH SCHOOL SPANISH CLUB	\$ 744.06	\$ 0.00	\$ 0.00	\$ 744.06
200 9321 HIGH SCHOOL FCCLA	\$ 1,870.76	\$ 0.00	\$ 0.00	\$ 1,870.76
200 9331 HIGH SCHOOL FFA	\$ 14,972.46	\$ 0.00	\$ 90,000.00	\$ 104,972.46
200 9461 HIGH SCHOOL INSTR MUSIC	\$ 32.81	\$ 0.00	\$ 0.00	\$ 32.81
200 9471 HIGH SCHOOL VOCAL MUSIC	\$ 1,172.70	\$ 0.00	\$ 5,000.00	\$ 6,172.70
200 9550 HIGH SCHOOL CHEERLEADING	\$ 329.26	\$ 0.00	\$ 0.00	\$ 329.26
200 9551 MIDDLE SCHOOL CHEERLEADING	\$ 2.20	\$ 0.00	\$ 0.00	\$ 2.20
200 9552 HIGH SCHOOL COMPETITION CHEER	\$ 117.65	\$ 0.00	\$ 0.00	\$ 117.65
200 9553 MIDDLE SCHOOL COMPETITION CHEERLEADING	\$ 82.00	\$ 0.00	\$ 0.00	\$ 82.00
200 9611 HIGH SCHOOL STUDENT COUNCIL	\$ 5,244.03	\$ 0.00	\$ 4,000.00	\$ 9,244.03
200 9620 HIGH SCHOOL BOOK CLUB	\$ 529.48	\$ 0.00	\$ 0.00	\$ 529.48
200 9622 HS MAGNIFIED GIVING	\$ 1,440.46	\$ 0.00	\$ 0.00	\$ 1,440.46
200 9623 HS PHOTOGRAPHY CLUB	\$ 149.11	\$ 0.00	\$ 0.00	\$ 149.11
200 9631 H S TEEN INSTITUTE	\$ 83.66	\$ 0.00	\$ 0.00	\$ 83.66
200 9679 CLASS OF 2009	\$ 1,228.22	\$ 0.00	\$ 0.00	\$ 1,228.22
200 9681 HIGH SCHOOL YEARBOOK	\$ 7,498.32	\$ 0.00	\$ 1,000.00	\$ 8,498.32
200 9695 HS PROM COMMITTEE	\$ 1,830.01	\$ 0.00	\$ 10,000.00	\$ 11,830.01
200 9711 HIGH SCHOOL NAT'L HONOR SOCIETY	\$ 1,640.68	\$ 0.00	\$ 1,900.00	\$ 3,540.68
200 9712 HIGH SCHOOL KEY CLUB	\$ 237.98	\$ 0.00	\$ 0.00	\$ 237.98
200 9714 MIDDLE SCHOOL NAT'L HONOR SOCIETY	\$ 115.79	\$ 0.00	\$ 700.00	\$ 815.79
300 9050 WORK STUDY PROGRAM	\$ 66.97	\$ 0.00	\$ 0.00	\$ 66.97
300 9100 HIGH SCHOOL WINTER GUARD	\$ 110.86	\$ 0.00	\$ 0.00	\$ 110.86
300 9101 HS FOOTBALL	\$ 2,546.97	\$ 0.00	\$ 0.00	\$ 2,546.97
300 9102 HS VOLLEYBALL	\$ 1,028.60	\$ 0.00	\$ 0.00	\$ 1,028.60

EAST CLINTON LOCAL
Amended Official Certificate of Estimated Resources

Rev. Code Sec. 5705.36				
Fund	Unencumbered Balance July 1	Taxes	Other Sources	Total
300 9103 HS BOYS TENNIS	\$ 207.49	\$ 0.00	\$ 0.00	\$ 207.49
300 9104 HS GIRLS TENNIS	\$ 195.71	\$ 0.00	\$ 0.00	\$ 195.71
300 9105 HS GIRLS TRACK	\$ 507.37	\$ 0.00	\$ 0.00	\$ 507.37
300 9106 HS BOYS TRACK	\$ 418.93	\$ 0.00	\$ 0.00	\$ 418.93
300 9107 HS BASEBALL	\$ 100.00	\$ 0.00	\$ 0.00	\$ 100.00
300 9108 HS SOFTBALL	\$ 250.00	\$ 0.00	\$ 0.00	\$ 250.00
300 9109 HS WRESTLING	\$ 1,729.10	\$ 0.00	\$ 0.00	\$ 1,729.10
300 9111 HS GIRLS BASKETBALL	\$ 416.00	\$ 0.00	\$ 0.00	\$ 416.00
300 9113 HS BOYS GOLF	\$ 500.00	\$ 0.00	\$ 0.00	\$ 500.00
300 9114 HS CROSS COUNTRY	\$ 174.71	\$ 0.00	\$ 0.00	\$ 174.71
300 9115 HS BOWLING	\$ 23.00	\$ 0.00	\$ 0.00	\$ 23.00
300 9200 HIGH SCHOOL BAND	\$ (15,689.69)	\$ 0.00	\$ 28,000.00	\$ 12,310.31
300 9402 MS GIRLS VOLLEYBALL	\$ 952.60	\$ 0.00	\$ 0.00	\$ 952.60
300 9403 MS BOYS BASKETBALL	\$ 6.75	\$ 0.00	\$ 0.00	\$ 6.75
300 9404 MS GIRLS BASKETBALL	\$ 32.25	\$ 0.00	\$ 0.00	\$ 32.25
300 9405 MS WRESTLING	\$ 70.17	\$ 0.00	\$ 0.00	\$ 70.17
300 9406 MS BOYS TRACK	\$ 348.25	\$ 0.00	\$ 0.00	\$ 348.25
300 9407 MS GIRLS TRACK	\$ 632.25	\$ 0.00	\$ 0.00	\$ 632.25
300 9501 HIGH SCHOOL ATHLETIC FUND	\$ 25,076.23	\$ 0.00	\$ 155,000.00	\$ 180,076.23
451 9127 K-12 CONNECTIVITY	\$ 0.00	\$ 0.00	\$ 8,000.00	\$ 8,000.00
499 9119 OHIO SCHOOL SAFETY GRANT-ATTORNEY	\$ 7,226.35	\$ 0.00	\$ 0.00	\$ 7,226.35
499 9125 OHIO EPA OEEF GRANT	\$ (1,140.40)	\$ 0.00	\$ 1,140.40	\$ 0.00
499 9126 OHIO SCHOOL SAFETY GRANT-ATTORNEY	\$ 4,981.75	\$ 0.00	\$ 0.00	\$ 4,981.75
499 9226 OHIO SCHOOL SAFETY GRANT-ATTORNEY	\$ 5,033.30	\$ 0.00	\$ 0.00	\$ 5,033.30
516 9126 IDEA PART B	\$ 254.98	\$ 0.00	\$ 65,000.00	\$ 65,254.98
516 9127 IDEA PART B	\$ 0.00	\$ 0.00	\$ 340,000.00	\$ 340,000.00
536 9227 TITLE I - SUPPLEMENTAL SCHOOL IMPROVEMENT	\$ 0.00	\$ 0.00	\$ 100,000.00	\$ 100,000.00
572 9126 TITLE I GRANT	\$ 245.10	\$ 0.00	\$ 125,000.00	\$ 125,245.10
572 9127 TITLE I GRANT	\$ 0.00	\$ 0.00	\$ 350,000.00	\$ 350,000.00
587 9127 EARLY CHILDHOOD IDEA	\$ 0.00	\$ 0.00	\$ 10,000.00	\$ 10,000.00
Total:	\$ 1,109,589.51	\$ 90,600.00	\$ 1,439,546.40	\$ 2,639,735.91
Debt Service				
002 9018 2018 BOND RETIREMENT FUND-OFCC PROJECT	\$ 1,874,291.08	\$ 939,500.00	\$ 0.00	\$ 2,813,791.08
002 9196 BOND RETIREMENT - REFUNDING 2013	\$ 26,594.57	\$ 0.00	\$ 0.00	\$ 26,594.57
Total:	\$ 1,900,885.65	\$ 939,500.00	\$ 0.00	\$ 2,840,385.65
Capital Projects				
003 9005 PERMANENT IMPROVEMENT	\$ 332,428.21	\$ 364,100.00	\$ 0.00	\$ 696,528.21
004 9018 LPI BUILDING FUND	\$ (1,590,638.90)	\$ 0.00	\$ 1,788,838.90	\$ 190,000.00

EAST CLINTON LOCAL
Amended Official Certificate of Estimated Resources

Rev. Code Sec. 5705.36				
Fund	Unencumbered Balance July	Taxes	Other Sources	Total
004 9118 PA LFI BUILDING FUND	\$ 35,129.61	\$ 0.00	\$ 0.00	\$ 35,129.61
010 9018 STATE SHARE CFAP PROJECT	\$ 397,243.50	\$ 0.00	\$ 15,000.00	\$ 412,243.50
010 9118 LOCAL SHARE CFAP PROJECT	\$ 894,067.17	\$ 0.00	\$ 0.00	\$ 894,067.17
Total:	\$ 60,029.59	\$ 364,100.00	\$ 1,803,838.90	\$ 2,227,968.49
Permanent Funds				
008 0000 ENDOWMENT FUND	\$ 300,000.00	\$ 0.00	\$ 0.00	\$ 300,000.00
Total:	\$ 300,000.00	\$ 0.00	\$ 0.00	\$ 300,000.00
Proprietary Fund Type				
Enterprise				
006 0000 FOOD SERVICE FUND	\$ 585,524.37	\$ 0.00	\$ 652,250.00	\$ 1,237,774.37
Total:	\$ 585,524.37	\$ 0.00	\$ 652,250.00	\$ 1,237,774.37
Fiduciary Fund Type				
Custodial Fund				
022 9001 HS STAFF FUND	\$ 2,286.49	\$ 0.00	\$ 1,500.00	\$ 3,786.49
022 9002 NV STAFF FUND	\$ 2,634.67	\$ 0.00	\$ 1,000.00	\$ 3,634.67
022 9003 SABINA STAFF FUND	\$ 888.07	\$ 0.00	\$ 1,000.00	\$ 1,888.07
022 9004 MS STAFF FUND	\$ 477.73	\$ 0.00	\$ 1,000.00	\$ 1,477.73
Total:	\$ 6,286.96	\$ 0.00	\$ 4,500.00	\$ 10,786.96
Private Purpose Trust Fund				
008 9001 ROD DANES MEMORIAL SCHOLARSHIP FUND	\$ 15,907.62	\$ 0.00	\$ 0.00	\$ 15,907.62
008 9002 NORMAN C. & DONNA C. BROWN SCHOLARSHIP	\$ 150,088.91	\$ 0.00	\$ 0.00	\$ 150,088.91
008 9100 WADDELL ENDOWMENT INTEREST	\$ 65,914.88	\$ 0.00	\$ 14,000.00	\$ 79,914.88
008 9110 DANES SCHOLARSHIP INTEREST	\$ 5,050.68	\$ 0.00	\$ 1,000.00	\$ 6,050.68
008 9120 BROWN SCHOLARSHIP INTEREST	\$ 31,594.51	\$ 0.00	\$ 6,200.00	\$ 37,794.51
Total:	\$ 268,556.60	\$ 0.00	\$ 21,800.00	\$ 290,356.60
Grand Totals:	\$ 7,953,077.61	\$ 6,679,700.00	\$ 14,624,835.30	\$ 29,257,612.91

The following SFY '25-'26 Amended Certificate were submitted for approval.

M:
S: NO ACTION TAKEN - PAST DEADLINE
All in favor ~Aye~ ____ ~Nay~ ____

AC#7 Clinton Massie LSD

The following 2026 Amended Certificate were submitted for approval.

M: Terry
S: Maria
All in favor ~Aye~ x ~Nay~ ____

AC#02 Park District

**Changes made to AC#1

Fund#	Fund Name	Reason for Change	Amount
		Increase-Other Sources	
8400	General Fund	Permanent Right-of-Way easment Sold to AES	\$ 14,700.00
Total Changes made to AC#1			\$ 14,700.00

AC#03 Village of Blanchester

**Changes made to AC#2

Fund#	Fund Name	Reason for Change	Amount
		Increase-Other Sources	
1000	General Fund	Monies to pay 1/2 of the inside Kilowatt Tax back to the BPA	\$ 91,000.00
		Increase-Other Sources	
1000	General Fund	Monies collected as donations and contributions to put flower pots in town	\$ 3,500.00
		Increase-Other Sources	
1000	General Fund	Interest received from CD's	\$ 75,000.00
		Increase-Other Sources	
2011	Street	Monies collected from reimbursable grant	\$ 65,000.00
		Increase-Other Sources	
2193	BWC Traffic Control Lights	Grant received from BWC for the purchase of Traffic Control Lights	\$ 40,000.00
		Increase-Other Sources	
2031	Cemetery	Additional monies for grave opening fees	\$ 5,000.00

		Increase-Other Sources	
2101	Street Permissive Tax	Additonal monies received from state taxes	\$ 75,000.00
		Increase-Other Sources	
2092	Police	Monies received from training	\$ 4,000.00
		Increase-Other Sources	
2907	Police Donations	Vallee Fund Grant	\$ 10,000.00
		Increase-Other Sources	
5781	Security Deposits	Additional monies collected and to be paid for utility security deposits	\$ 24,000.00
Total Changes made to AC#2			\$ 392,500.00

AC#10 County

**Changes made to AC#9

Fund#	Fund Name	Reason for Change	Amount
		Increase-Other Sources	
		New Local Grant (CC Foundation/LEGACY/Sheriff) 57,000.00	
1000	GENERAL FUND	New State Grant (Secretary of State - Board of Elections, Primary Election Training) 3,420.29	\$ 60,420.29
		Increase-Other Sources	
2326	JUVCT CASA CFDA 16.756	New Fund, New Federal Grant	\$ 2,942.00
		Increase-Other Sources	
2339	JUVCT JUSTICE SYS COLLABORAT	New Local Grant	\$ 35,000.00
		Increase-Other Sources	
2424	SHERIFF TRAINING REIMBURSEME	Q2'26 State Reimbursements	\$ 6,665.99
		Decrease-Other Sources	
2501	JFS PUBLIC ASSISTANCE	Grant received from BWC for the purchase of Traffic Control Lights	\$ (4,320.00)
		413 S Mulberry St, Wilmington Sale of Property under 10 Years Profit against Grant Proceeds B-C-18-1AN-2	\$ 22,000.00
		Increase-Other Sources	
8306	FCFC MULTI SYSTMES YOUTH	PCSA Pass-thru Adjustment	\$ 794.23
Total Changes made to AC#9			\$ 123,502.51

The following 2026 Budget Amendments were submitted for approval.

M: Maria

S: Terry

All in favor ~Aye~ x ~Nay~

Health Department

From Fund Number:	8001	Notes: 635,317.79 Current Available Unappropriated Certificate Balance Available to Appropriate
Fund Name:	GENERAL HEALTH DISTRICT	
Total Personnel Amount:	\$0.00	Pending Health Board approval scheduled 8/24/26
Fund Number:	8001	
Fund Name:	GENERAL HEALTH DISTRICT	
Non-Personnel Amount:	\$10,500.00	
Total:	\$10,500.00	

The following 2026 Budget Additions were submitted for approval.

M: Terry

S: Maria

All in favor ~Aye~ x ~Nay~

Health Board - Budget Addition

Fund Number:	8400	Notes: 8,621.08 Current Available Unappropriated Certificate Balance
Fund Name:	PARK DISTRICT	
Total Amount:	\$3,500.00	Park District Board approved July 9, 2026
Personnel:	\$0.00	
Non-Personnel:	\$3,500.00	

Discussion:

Political Subdivisions -Non-returned Carryover balance spreadseets. Send email with deadline of Sept. 15th.

Logan Discussed - General Fund Revenue Outlook for 2027

End of Minutes

CLINTON COUNTY BUDGET COMMISSION

Preliminary General Fund Revenue Outlook

2026 YTD Review & 2027 Projection 20271 - Preliminary Discussion

Prepared August 18, 2026

STATUS NOTE: This is a preliminary administrative review only. Department Level 1 and Level 2 submissions have not yet been analyzed by the Auditor's Office. Level 3 currently matches Level 2 and is the working level where administrative review and adjustments will occur before presentation for Budget Commission action. The 2027 review is later than our normal annual timeline due to significant legislative implementation work across the Auditor's financial and real estate divisions, together with current staffing limitations.

Executive Snapshot

Measure	Amount	Preliminary Context
2023 Actual Revenue	\$22,666,805	Historical baseline; General Fund revenue increased materially over the next two years.
2024 Actual Revenue	\$24,093,593	Approximately +\$1.43 million (+6.3%) over 2023.
2025 Actual Revenue	\$27,168,084	Approximately +\$3.07 million (+12.8%) over 2024; unusually strong year and not automatically assumed as the recurring baseline.
2026 Current Certified Revenue	\$23,120,284	Current legal revenue certification; remains below 2025 actual results while several 2026 sources continue to outperform estimates.
2026 YTD Actual Revenue	\$16,129,542	Approximately 69.8% of the current full-year certification received YTD; timing varies significantly by revenue source.
2027 Level 2 / Current Level 3	\$23,348,754	Preliminary departmental submission; +\$228,470 (+1.0%) above the current 2026 certification. Level 3 has not yet been analytically reviewed or adjusted.

Preliminary takeaway: The current 2027 Level 2 / Level 3 General Fund projection is \$23.35 million, only about \$228,000 (1.0%) above the current 2026 certified revenue. This is a departmental starting point—not a recommended 2027 certification. Two major areas still require focused Level 3 review: stronger-than-certified 2026 sales tax performance and the new HB 335 inside-millage limitation affecting the TY2026/CY2027 triennial update cycle.

2026 YTD - What the Current Data Suggests

- General Fund revenue recorded through the current review totals approximately \$16.13 million, or 69.8% of the current \$23.12 million certified amount. Because revenue streams are received on different schedules, this percentage should not be annualized as a simple run-rate.

- Sales tax remains the dominant General Fund revenue source. Through the July 2026 distribution, combined General Fund sales tax collections were approximately \$8.83 million—about \$969,000 (12.33%) above the comparable 2025 period. Monthly growth has moderated from the unusually strong first quarter, but actual collections continue to outperform the current certified sales tax estimate.
- The sales tax performance does not mean the full YTD growth rate should automatically be carried into 2027. It does, however, support a separate Level 3 forecast using the most current collections before a final 2027 recommendation is presented.
- Other major revenue categories—including real estate tax/inside millage, interest income, intergovernmental revenues, and material departmental sources—will be reviewed for recurring trends, timing differences, one-time receipts, and supporting documentation before Level 3 is finalized.

2027 Preliminary Projection - Key Drivers

Revenue Area	2026 Projection	2027 Level 2	Change	Initial Observation
Sales Tax - 1% + 0.5%	\$13,200,000	\$13,200,000	\$0	56.5% of current 2027 total; currently carried forward unchanged, despite stronger 2026 YTD collections
Real Estate Tax	\$3,414,646	\$3,414,646	\$0	currently unchanged; HB 335 / TY2026 triennial inside-millage analysis still required
Interest Income	\$1,801,920	\$2,003,050	+\$201,130	Largest dollar increase in current Level 2 submission
State Local Government Funding	\$587,229	\$587,229	\$0	currently flat
Casino Gambling Tax	\$610,000	\$610,000	\$0	currently flat
Rental Income	\$334,783	\$376,108	+\$41,326	departmental increase
Fees - Combined	\$312,239	\$345,611	+\$33,372	departmental increase
Charges for Services - Combined	\$85,810	\$134,000	+\$48,190	Departmental increase; review for recurring support

Concentration matters: Sales tax alone represents about 56.5% of the current 2027 Level 2 General Fund projection. Sales tax, real estate tax, and interest remain the major drivers of the General Fund forecast. The current Level 2 figures should therefore be treated as preliminary until those sources receive focused Level 3 analysis.

HB 335 / Inside Millage - Preliminary 2027 Consideration

House Bill 335 created R.C. 5705.316, effective March 20, 2026, establishing an inflation limitation on levies within the ten-mill limitation during a county reappraisal or triennial update year. In September of an applicable year, the Budget Commission must adjust an inside-millage rate when necessary so the increase in taxes charged and payable does not exceed the statutory inflation factor.

This is directly relevant to Clinton County because Tax Year 2026 is the County's triennial update year, with the resulting property taxes collected in Calendar Year 2027. The Tax Commissioner is required to certify the applicable inflation factor to affected county auditors by September 1. Accordingly, the 2027 General Fund real estate tax estimate remains preliminary until updated values, the state-certified inflation factor, and the required inside-millage calculations can be incorporated.

This will be Clinton County's first implementation of the new requirement. Additional statutory changes to R.C. 5705.316 under HB 479 become effective September 23, 2026, during the same certification cycle. The Auditor's Office is therefore

continuing to work through state guidance and implementation requirements before recommending a final 2027 property-tax estimate.

Timing of the 2027 Review

The 2027 review is occurring later than our normal annual schedule due to the volume of legislative changes being implemented across both the financial and real estate divisions of the Auditor's Office, together with current staffing limitations. Today's discussion is intended to establish a preliminary baseline, identify major variables, and obtain Commission direction before the detailed Level 3 review is completed.

Level 3 Administrative Review - Proposed Objectives

- 1. Validate recurring vs. one-time revenue:** Separate sustainable recurring revenue from grants, reimbursements, unusual settlements, asset sales, or other non-recurring activity.
- 2. Reconcile 2026 performance:** Compare 2026 YTD collections and expected remaining receipts to the current certificate before deciding whether 2027 assumptions are reasonable.
- 3. Focus on the largest revenue drivers:** Sales tax, property tax, interest, LGF, casino revenue, and high-volume departmental sources should receive the most analytical attention.
- 4. Review support for departmental changes:** Confirm contracts, fee changes, cost allocations, grants, or other documentation supporting material increases or decreases submitted at Level 2.
- 5. Avoid automatic carry-forward:** Where 2027 simply repeats 2026, determine whether the flat estimate remains supportable rather than assuming the prior-year number is still appropriate.

Anticipated Review & Planning Timeline

Next 1-2 Weeks - Joint Preliminary Discussion with Board of County Commissioners

I recommend that the Budget Commission meet jointly with the Board of County Commissioners within the next one to two weeks to present an initial 2026 YTD General Fund review and the preliminary 2027 revenue outlook. The figures may receive modest adjustments as the Level 3 analysis progresses; the purpose of this meeting would be to establish a shared baseline early enough for meaningful planning.

The discussion should provide the Commissioners an opportunity to share known information that may affect the County's financial outlook, including:

- significant anticipated expenditures for the remainder of 2026;
- known 2027 operating, personnel, contractual, capital, or one-time funding needs;
- planned use of existing carryover or reserves; and
- other financial commitments that may be relevant when evaluating revenue needs, inside millage, and overall available resources.

This would be an informational and planning discussion. It would not establish the final 2027 revenue certification or inside-millage determination, which remain matters for Budget Commission review and action under the applicable statutory process.

August-Early September 2026 - Auditor's Office Level 3 Analysis

Following the initial Commissioners discussion, I will continue the detailed Level 3 review of departmental submissions and develop a recommended General Fund forecast together with a broader County fund-by-fund analysis. This review

will incorporate updated 2026 actuals, historical trends, carryover, supporting documentation, significant known expense needs, and developing property-tax information under HB 335.

September 15, 2026 at 2:00 p.m. - Extended Budget Commission Planning Session

I recommend reserving additional time during the regularly scheduled September Budget Commission meeting for a more comprehensive planning session. The objective will be to review the refined General Fund recommendation and the Countywide fund-by-fund analysis, evaluate updated sales tax and property-tax information, discuss the developing HB 335 / inside-millage calculations, and identify any remaining follow-up needed before the Commission settles on its 2027 certification position.

The intended progression is: preliminary data review -> Commissioners' operational and financial input -> detailed Level 3 analysis -> September Budget Commission planning session -> final certification decisions and any required follow-up.

Budget Commission Discussion / Responsibility

The current figures are not final recommendations. The Auditor's Office will use Level 3 to review and, where supported, revise departmental submissions using current-year actuals, historical trends, supporting documentation, and known legislative impacts before bringing a more developed recommendation back to the Budget Commission.

Under Ohio's certification process, the Budget Commission is responsible for considering balances and revenues from taxation and other sources and certifying the estimated resources available to the County. Accordingly, any final 2027 certification—or any needed amendment to the 2026 certificate—remains a Commission determination, not an administrative decision by staff.

Recommended discussion today: receive the preliminary trends; recognize that 2026 sales tax performance and HB 335 inside-millage implementation remain significant variables; identify any areas the Commission would like specifically tested during Level 3; and defer conclusions on the final 2027 General Fund certification until the administrative review is complete.

Source: Munis Next Year Budget Entry export, Projection 20271, General Fund, exported August 18, 2026, supplemented by updated Auditor's Office actual/certification figures and previously reported 2026 sales tax monitoring. Revenue values are shown as positive amounts for readability. Level 3 matched Level 2 at the time of review and has not yet received substantive administrative adjustment. HB 335 discussion references R.C. 5705.316 as effective March 20, 2026.