

# CLINTON COUNTY BUDGET COMMISSION MEETING

**Monday, February 3, 2025**

**REGULAR MEETING**

The Clinton County Budget Commission met Tuesday, February 3, 2026 at 2:00 p.m. in the Clinton County Auditor's Office conference room. Present were the Auditor, Terence Habermehl, the Prosecutor, Brian Shidaker, designee for the Treasurer, Ana Whitten, Chief Deputy Auditor, Logan Bailey, Senior Real Estate Specialist, Danette L. Garringer and Real Estate Specialist, Rebecca Swain.

**Meeting Minutes:** December 16, 2025

M: Terry

S: Brian

*All in favor ~Aye~   x   ~Nay~ \_\_\_\_\_*

~Opened the final 2025 Budget Commission meeting.~

**The following 2025 amended and final certificates were submitted for approval.**

M: Terry

S: Brian

*All in favor ~Aye~   x   ~Nay~ \_\_\_\_\_*

**AC#2 Clinton-Warren Joint Fire & Rescue District**

\*\*Changes made to AC#1

Fund#	Fund Name	Reason for Change	Amount
1000	General Fund	Increase Taxes-Bring to Actuals	\$ 29,468.74
1000	General Fund	Increase Other Sources-Bring to Actuals	\$ 225,598.61
2111	Fire & EMS Services	Decrease Other Sources-Bring to Actuals	\$ (139,242.50)
2113	Training Tower Fund	Increase Other Sources-Bring to Actuals	\$ 4,200.00
<b>Total Changes made to AC#1</b>			<b>\$ 120,024.85</b>

**AC#2 Liberty Township**

\*\*Changes made to AC#1

Fund#	Fund Name	Reason for Change	Amount
2041	Cemetery Fund	Decrease-Other Sources	\$ (3,200.00)
2231	Permissive MVL	Decrease-Other Sources	\$ (5,500.00)
<b>Total Changes made to AC#1</b>			<b>\$ (8,700.00)</b>

**AC#13 County (Final)**

\*\*Changes made to AC#12

Fund#	Fund Name	Reason for Change	Amount
2610	CPC PRESENTENCE INVESTIGATION Actuals CCA23	Decrease~Other Sources	\$ (13,465.00)
2337	Dec24 thru Aug25 In-Kind Volunteer Hours for VOCA 2025 Grant	Increase~Other Sources	\$ 8,777.00
<b>Total Changes made to AC#12</b>			<b>\$ (4,688.00)</b>

**AC#2 Washington Township**

\*\*Changes made to AC#1

Fund#	Fund Name	Reason for Change	Amount
2021	Special Assessment	Decrease~Other Sources	\$ (4,800.00)
<b>Total Changes made to AC#1</b>			<b>\$ (4,800.00)</b>

**AC#5 Village of Blanchester**

\*\*Changes made to AC#4

Fund#	Fund Name	Reason for Change	Amount
1000	General Fund	~Increase Taxes-Tax monies not accounted for and monies from zoning permits and cut fees	\$ 79,328.48
1000	General Fund	~Increase Other Sources-Monies from zoning permits and cut fees	\$ 26,421.08
2011	Street Fund	~Increase Taxes-Additional monies received for taxes	\$ 15,284.21
2011	Street Fund	~Increase Other Sources-Monies received fro street cuts	\$ 11,783.59
2906	Police Fund	~Increase Other Sources-Additional monies collected from RITA	\$ 232,345.98
2031	Cemetery Fund	~Increase Other Sources-Additional monies collected for grave fees	\$ 8,975.00
5101	Water Operating	~Increase Other Sources-Additional monies collected for misc. operating charges	\$ 189,398.23
5301	Electric Operating	~Increase Other Sources-Additional monies collected for misc. operating charges and consumer rent	\$ 495,324.81
<b>Total Changes made to AC#4</b>			<b>\$ 1,058,861.38</b>

**AC#9 City of Wilmington**

\*\*Changes made to AC#8

Fund#	Fund Name	Reason for Change	Amount
515	Police Pension	~Increase Police Pension-Additional transfers from General fund	\$ 1,100.00
525	Fire Pension	~Increase Fire Pension-Additional transfers from General Fund	\$ 25,240.00
<b>Total Changes made to AC#8</b>			<b>\$ 26,340.00</b>

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**The following 2025 Budget Amendments were submitted for approval.**

M: Terry

S: Ana

All in favor ~Aye~  ~Nay~ \_\_\_\_\_

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**Health Department - Budget Addition**

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Fund Number:	8022	Notes:
Fund Name:	GET VACCINATED CFDA# 93.268	
Total Amount:	\$0.00	
Personnel:	-\$15,000.00	
Non-Personnel:	\$15,000.00	

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~Closed the final 2025 Budget Commission meeting.~

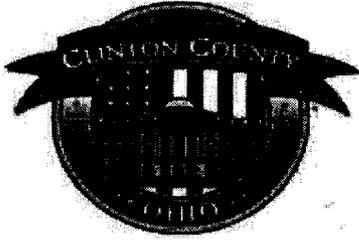
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**The following 2026 Budget Commission Memo**

M: Terry

S: Ana

All in favor ~Aye~ x ~Nay~ \_\_\_\_\_



**TERENCE G. HABERMEHL**

CLINTON COUNTY AUDITOR  
46 S. SOUTH ST  
WILMINGTON, OH 45177  
(937)-382-2250

**FISCAL YEAR 2026 CLINTON COUNTY BUDGET COMMISSION**

**Terence G Habermehl, Secretary**

Clinton County Auditor  
1850 Davids Drive Suite 303  
Wilmington, Ohio 45177-2296  
Telephone: 937-382-2250  
Fax: 937-382-4090

**Brian A. Shidaker, Chair**

Clinton County Prosecuting Attorney  
[bshidaker@clintonctvprosecutor.com](mailto:bshidaker@clintonctvprosecutor.com)

**Kyle W. Rudduck, Member**

Clinton County Treasurer  
[RudduckK@clintoncountyohio.us](mailto:RudduckK@clintoncountyohio.us)

**Meeting Announcements**

On Tuesday, January 27, 2026 the Clinton County Budget Commission, Brian Shidaker, Prosecutor, Auditor Terry Habermehl, Treasurer, Kyle Rudduck, Chief Deputy Auditor, Logan M. Bailey, Senior Real Estate Specialist, Danette L. Garringer and Real Estate Specialist, Rebecca Swain met for its annual reorganizational meeting. The regularly scheduled monthly meetings for Fiscal Year 2026 will be held on the third Tuesday of every month at 2:00pm in the Auditor's Office.

The budget commission changed the way approved documents are delivered to political subdivisions. The Clinton County Auditor's website has been updated and includes a tab for Budget Commission. Each political subdivision has its own folder in the path listed below.

<https://clintoncountyauditor.org/budget-commission>

Approved documents will continue to be uploaded to the appropriate subdivision's folder on the auditor's website. Budget commission will no longer be emailing or mailing documents to political subdivisions. Notification will be sent to all political subdivisions through a mass email alerting them that documents have been uploaded.

Requests for budget commission action may be mailed, dropped off in-person, or emailed. If emailing, please send directly to Rebecca Swain ([swain.rebecca@clintoncountyohio.us](mailto:swain.rebecca@clintoncountyohio.us)) and copy Danette L. Garringer ([garringerdl@clintoncountyohio.us](mailto:garringerdl@clintoncountyohio.us)) and Logan M. Bailey ([baileylm@clintoncountyohio.us](mailto:baileylm@clintoncountyohio.us)) as recipients. Please only submit ONE Time, Via ONE Method. Email is the preferred delivery method. If emailed, please ensure you receive a response that it was received.

Requests submitted after the deadlines listed on the second page will be held until the next scheduled meeting. All requests for interim/emergency action between regularly scheduled meetings will be reviewed by the commission secretary who will determine whether to grant such a request. Such requests must be submitted at least three (3)

business days in advance of the requested meeting date. This will allow the coordination of member schedules as well as appropriate media notification.

**Required Annual Filings**

- On or before Jan. 30. Certificate of the Total Amount Available from All Sources for Expenditures and Balances, O.R.C 5705.36
- On or before Jan. 30. Permanent Appropriations, or April 1 if approved Temporary (Temporary must be filed with Auditor's office)
- On or before Jan. 30. Cash Report (Financial Statements)
- On or before Oct. 1. Resolution Accepting Amounts and Rates, O.R.C. 5705.34-35
- On or before Oct 1. Local Government Alternative Formula Approval

**FISCAL YEAR 2026 CLINTON COUNTY BUDGET COMMISSION**

MEETING TIMES		DEADLINES	
Tuesday, February 3, 2026	, 2:00 p.m.	Wednesday, January 21, 2026	, 12 p.m.
Tuesday, February 17, 2026	, 2:00 p.m.	Wednesday, February 11, 2026	, 12 p.m.
Tuesday, March 17, 2026	, 2:00 p.m.	Wednesday, March 11, 2026	, 12 p.m.
Tuesday, April 21, 2026	, 2:00 p.m.	Wednesday, April 15, 2026	, 12 p.m.
Tuesday, May 19, 2026	, 2:00 p.m.	Wednesday, May 13, 2026	, 12 p.m.
Tuesday, June 16, 2026	, 2:00 p.m.	Wednesday, June 10, 2026	, 12 p.m.
Tuesday, July 21, 2026	, 2:00 p.m.	Wednesday, July 15, 2026	, 12 p.m.
Tuesday, August 18, 2026	, 2:00 p.m.	Wednesday, August 12, 2026	, 12 p.m.
Tuesday, September 15, 2026	, 2:00 p.m.	Wednesday, September 9, 2026	, 12 p.m.
Tuesday, October 20, 2026	, 2:00 p.m.	Wednesday, October 14, 2026	, 12 p.m.
Tuesday, November 17, 2026	, 2:00 p.m.	Wednesday, November 10, 2026	, 12 p.m.
Tuesday, December 22, 2026	, 2:00 p.m.	Wednesday, December 16, 2026	, 12 p.m.
<b>FINAL MEETING FOR 2026 ACTION</b>			
Tuesday, January 19, 2027	, 2:00 p.m.	Wednesday, January 13, 2027	, 12 p.m.

Other Discussion:

- Prosecutor-Designee                      \*Maria Burell-No change
- Treasurer-Designee                      \* Ana Whitten-No change
- Auditor-Designee                         \* Logan Bailey or Danette Garringer-No change

BC Meetings to continue to be every third Tuesday at 2 pm except School meetings

M: Terry  
 S: Ana  
 All in favor ~Aye~   x   ~Nay~ \_\_\_\_\_

2026 School Budget Meeting - Tentatively for May, 2026  
 Rate Resolutions - Undetermined extension on due date.  
 Logan discussed Carryover

The following 2026 amended certificate #1's were submitted for approval

M: Terry

S: Brian

All in favor ~Aye~  ~Nay~

**AC#1 County**

**AMENDED CERTIFICATE OF ESTIMATED RESOURCES**

Rev Code Sec.5705.36

AC# 1

Office of Budget Commission, Clinton County, Ohio.

Wilmington, Ohio, February 3, 2026

To the TAXING AUTHORITY of Clinton County

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1, 2026, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during fiscal year:

FUND	ACTUAL Uncumbered Cash Balance 1/1/26	Taxes Estimate	Other Sources Estimate	Current Revised Certificate
<b>GOVERNMENTAL FUND TYPE</b>				
GENERAL FUNDS	28,097,509.44	8,434,646.00	21,005,699.00	47,537,854.44
SPECIAL REVENUE FUNDS	22,295,037.32	7,812,730.00	19,897,678.71	50,005,446.03
DEBT SERVICE FUNDS	492,788.31	0.00	0.00	492,788.31
CAPITAL PROJECTS FUNDS	13,178,794.48	0.00	57,000.00	13,235,794.48
<b>PROPRIETARY FUND TYPE</b>				
ENTERPRISE FUNDS	474,950.84	0.00	209,646.00	684,596.84
INTERNAL SERVICE FUNDS	0.00	0.00	0.00	0.00
<b>FIDUCIARY FUND TYPE</b>				
TRUST AND AGENCY FUNDS	89,145.71	0.00	24,173.00	113,318.71
<b>TOTAL</b>	<b>59,628,226.10</b>	<b>11,247,376.00</b>	<b>41,194,196.71</b>	<b>112,069,798.81</b>

**- ACTUAL UNECUMBERED CASH BALANCES -  
-AND-**

2012 RECYCLE OHIO GRANT Remaining State Grant not received in CY 2025	Increase Other Sources	22,360.00
2221 PROS OH AB'S SVAA FEDERAL GRANT Remaining Federal Grant not received in CY 2025	Increase Other Sources	23,000.00
2222 PROS OH AB'S VOCA FEDERAL GRANT Remaining Federal Grant not received in CY 2025	Increase Other Sources	19,000.00
2317 JUVCT OH ABO CFDA 16.554 Remaining Federal Grant not received in CY 2025	Increase Other Sources	1,500.00
2330 FELONY DELINQUENT CARE & CUSTO DYS24 Federal Grant Correction DYS26 Remaining Federal Grant not received in CY 2025	Decrease Other Sources	(146,151.16)
2337 JUV CT OH AB'S VOCA GRANT Remaining Federal Grant not received in CY 2025	Increase Other Sources	25,814.00
2601 CHP - CD06 Remaining Federal Grant not received in CY 2025	Increase Other Sources	42,411.00
2603 CD06 Remaining Federal Grant not received in CY 2025	Increase Other Sources	124,994.87
2604 CHP - HOME Remaining Federal Grant not received in CY 2025	Increase Other Sources	283,170.00
2608 CPC ADULT SUPERVISION GRANT CCA23 State Grant Correction CCA26 Remaining State Grant not received in CY 2025	Increase Other Sources	33,371.91
2610 CPC PRESENCE INVESTIGATION CCA23 State Grant Correction CCA26 Remaining State Grant not received in CY 2025	Increase Other Sources	6,930.26
2611 CPC PROBATION IMP INCENTIVE GRANT CCA23 State Grant Correction CCA26 Remaining State Grant not received in CY 2025	Increase Other Sources	73,307.75

Total Revenue Estimate Changes from the Official Certificate of Available Resources: 722,966.71

LIST ALL FUNDS SEPARATELY

FUND	ACTUAL Unencumbered Cash Balance 3/1/26	Taxes Estimate	Other Sources Estimate	Current Revised Certificate
<b>GENERAL FUNDS</b>				
1000 GENERAL FUND	14,616,471.86		19,543,121.00	37,394,238.86
1001 GENERAL FUND RESERVE BALANCE	3,000,000.00	0.00	0.00	3,000,000.00
2005 HEALTH INSURANCE DEP (BEG'14)	37,594.10	0.00	668,000.00	705,594.10
2007 FORMER CMH HOSPITAL FUND	2,834,111.73	0.00	0.00	2,834,111.73
2231 COUNTY RECORDER'S TECHNOLOGY	156,861.48	0.00	30,000.00	186,861.48
2301 CDC CERTIFICATE OF TITLE ADMINISTR	1,938,635.56	0.00	371,578.00	2,310,213.56
2411 GEOGRAPHIC INFORMATION SYSTEMS	223,376.22	0.00	290,000.00	513,376.22
2425 SHERIFFS POLICING ROTARY	120,995.09	0.00	103,000.00	223,995.09
9909 UNCLAIMED MONEY	169,463.40	0.00	0.00	169,463.40
<b>GENERAL FUNDS SUB-TOTALS</b>	<b>21,097,499.44</b>	<b>3,434,646.00</b>	<b>21,085,699.00</b>	<b>47,517,854.44</b>
<b>SPECIAL REVENUE FUNDS</b>				
2001 SICK & VACATION PAYOUT CONTINGE	0.00	0.00	0.00	0.00
2003 DOG & KENNEL	42,348.90	0.00	150,000.00	192,348.90
2004 ECONOMIC DEVELOPMENT	518,221.14	0.00	79,500.00	597,721.14
2010 SOLID WASTE MANGEMENT DISTRICT	1,048,071.99	0.00	317,000.00	1,405,071.99
2011 LITTER PREVENTION & RECYCLING	7,434.00	0.00	0.00	7,434.00
2012 RECYCLE OHIO GRANT	(1,692.74)	0.00	22,260.00	20,567.26
2015 MEDICAID SALES TAX TRANSITION	(0.00)	0.00	0.00	(0.00)
2016 ONEOHIO OPIOID SETTLEMENT	681,877.70	0.00	0.00	681,877.70
2020 COUNTY CORONA RELIEF DISTRIBUTION CARES HB 481	272.98	0.00	0.00	272.98
2021 ARP CORONAVIRUS STATE RECOVERY	330.00	0.00	0.00	330.00
2022 ARP LOCAL ASST & TRIBAL CONST	0.00	0.00	0.00	0.00
2040 SENIOR SERVICES LEVY	1,278,051.04		139,389.00	3,602,246.04
2201 AUDITOR REAL ESTATE ASSESSMENT	573,641.90	0.00	778,000.00	1,351,641.90
2210 TREAS PREPAY INTEREST FD	7,305.43	0.00	1,000.00	8,305.43
2211 TREAS TAX LIEN ADMIN FEE	27,989.41	0.00	0.00	27,989.41
2212 TREAS DELINQUENT TAX COLLECTION	131,346.91	0.00	70,000.00	201,346.91
2220 PROS DELINQUENT TAX COLLECTION	127,330.26	0.00	70,000.00	197,330.26
2221 PROS OH AG'S SYAA FEDERAL GRANT	8,552.92	0.00	23,868.00	32,420.92
2222 PROS OH AG'S VOCA FEDERAL GRANT	(2,702.93)	0.00	19,490.00	16,787.07
2302 CDC CLERK COMPUTERIZATION	325,202.42	0.00	32,397.00	357,599.42
2303 CDC COMPUTER LEGAL RESEARCH	5,793.90	0.00	1,500.00	7,293.90
2310 CPC PROBATION SERVICE	324,245.02	0.00	18,000.00	342,245.02
2311 CPC MEDIATION	81,597.63	0.00	5,000.00	86,597.63
2312 CPC SPECIAL PROJECTS	27,164.65	0.00	3,000.00	30,164.65
2313 CPC INDIGENT DRIVERS ALCOHOL TREAM	75.00	0.00	0.00	75.00
2314 CPC INDIGENT DRIVERS INTERLOCK & A	951.12	0.00	0.00	951.12
2315 JUV INDIGENT DRIVER INTERLOCK AM	194.42	0.00	0.00	194.42
2320 PROBATE CT CONDUCT OF BUSINESS	5,291.50	0.00	100.00	5,391.50
2321 PROBATE COMP LEGAL RESEARCH	6,777.03	0.00	650.00	7,427.03
2322 PROBATE CT INDIGENT GUARDIANSH	75,406.47	0.00	4,500.00	79,906.47
2323 PROBATE COMPUTERIZATION	25,052.84	0.00	4,500.00	29,552.84
2324 PROBATE CT SPECIAL PROJECT	19,994.16	0.00	7,000.00	26,994.16
2327 JUVCT OH AGO CFDA 16.554	0.00	0.00	3,500.00	3,500.00
2328 JUVCT RECLAIM VIOLENCE PREVENTION	148,137.91	0.00	0.00	148,137.91
2329 JUVCT RECLAIM COMM RES CENTER	227,287.94	0.00	0.00	227,287.94
2330 FELONY DELINQUENT CARE & CUSTO	156,408.04	0.00	26,496.84	182,904.88
2331 JUV CT COMPUTERIZATION	8,509.62	0.00	2,000.00	10,509.62
2332 JUV CT LEGAL RESEARCH	7,103.21	0.00	700.00	7,803.21
2333 JUV CT YOUTH SERVICES REENTRY REUNIFI	1,360.00	0.00	0.00	1,360.00
2334 JUV CT INDIGENT DRIVERS A	5,281.28	0.00	0.00	5,281.28
2335 JUV CT SPECIAL PROJECT	25,293.29	0.00	5,500.00	30,793.29
2336 JUV CT SUPREME CT OH TECH GRANT	2,694.24	0.00	0.00	2,694.24
2337 JUV CT OH AG'S VOCA GRANT	36,250.29	0.00	35,814.00	72,064.29
2338 JUVCT CCF HEALTH FIRST GRANT	0.00	0.00	0.00	0.00
2339 JUVCT JUSTICE SYS COLLABORATIO	12,805.39	0.00	0.00	12,805.39
2350 BOARD OF ELECTIONS EQUIPMENT	163,776.67	0.00	30,150.00	213,926.67
2410 MOTOR VEHICLE & GAS TAX	3,213,976.71	0.00	5,796,155.00	8,000,131.71
2412 SW DITCH MAINTENANCE	209,224.08	0.00	140,000.00	349,224.08
2420 SHERIFF DRUG LAW ENFORCEMENT	3,539.65	0.00	1,000.00	4,539.65
2421 SHERIFF DUI ENFORCEMENT & EDUCATION	1,415.25	0.00	0.00	1,415.25
2422 SHERIFF CARRY & CONCEALED HANDGUN LICE	112,602.65	0.00	15,000.00	127,602.65
2423 SHERIFF WIRELESS 911 ASSISTANCE TAX	295,357.15	0.00	90,000.00	385,357.15

2424 SHERIFF TRAINING REIMBURSEME	44,692.56	0.00	0.00	44,692.56
2426 SHERIFF ARSON REGISTRY	0.00	0.00	0.00	0.00
2501 JFS PUBLIC ASSISTANCE	478,045.95	0.00	5,269,000.00	5,747,045.95
2502 JFS CHILD SUPPORT ENFORCE ADM	317,551.86	0.00	889,250.00	1,206,801.86
2504 JFS CHILDREN SERVICES	4,897,449.33	0.00	2,506,084.00	9,726,011.33
2505 JFS WORKFORCE DEVELOPMENT	353,546.47	0.00	206,700.00	560,246.47
2600 CDBG CV TARGET OPP CARES ACT	0.00	0.00	0.00	0.00
2601 CHIP - CDBG	0.00	0.00	42,411.00	42,411.00
2602 CHIP HOUSING REVOLVING LOAN	36,013.60	0.00	0.00	36,013.60
2603 CDBG	7,306.92	0.00	324,894.87	332,201.79
2604 CHIP - HOME	0.00	0.00	263,170.00	263,170.00
2605 BOE HELP AMERICA VOTE ACT	23.90	0.00	0.00	23.90

FUND	ACTUAL Unencumbered Cash Balance 1/1/23	Taxes Estimate	Other Sources Estimate	Current Revised Certificate
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SPECIAL REVENUE FUNDS, conL				
2808 CPC ADULT SUPERVISOR GRANT	62,853.05	0.00	232,887.99	295,741.04
2810 CPC PRESENTENCE INVESTIGATION	12,522.78	0.00	44,730.26	57,253.04
2611 CPC PROBATION IMP INCENTIVE GRANT	96,891.35	0.00	232,107.75	328,999.10
2612 CPC AP OPIOD RESPONSE (SOR)	4,198.50	0.00	0.00	4,198.50
2613 CPC AP JUSTICE SYS COLLABORATI	740.63	0.00	0.00	740.63
5020 LAW LIBRARY RESOURCES	85,689.20	0.00	71,460.00	157,149.20
5030 CPC LOCAL COMMUNITY CORRECTIONS	8.34	0.00	0.00	8.34
5100 CC DEVELOP DISABILITIES GENRL	5,066,158.85	0.00	1,441,413.00	9,813,015.85
5101 CC DEVELOP DISABILITIES CONTIGE	312,532.10	0.00	0.00	312,532.10
8200 SOIL & WATER SPECIAL	368,494.75	0.00	302,000.00	670,494.75
8201 SOIL & WATER DITCH MAINTENANCE	8,297.16	0.00	20,000.00	28,297.16
8300 FAMILY AND CHILDREN FIRST COUN	65,769.67	0.00	28,000.00	93,769.67
8301 FCFC SHARED POOL AGENCY FD	101,310.62	0.00	120,000.00	221,310.62
8302 FCFC HELP ME GROW	(71,924.10)	0.00	0.00	(71,924.10)
8303 FCFC FAMILY CENTERED SERVICES	11,131.82	0.00	0.00	11,131.82
8304 FCFC SNG	2,856.42	0.00	0.00	2,856.42
8305 FCFC DIABETES SCREEN AWARE	0.00	0.00	0.00	0.00
8306 FCFC MULTI SYSTEMS YOUTH	15,567.55	0.00	0.00	15,567.55
8307 FCFC OH DEPT OF MEDICAID MSY G	0.00	0.00	0.00	0.00
8308 FCFC EARLY INTERVENTION ARPA CFDA #4.818X	0.00	0.00	0.00	0.00
<b>SPECIAL REVENUE FUNDS SUB-TOTALS</b>	<b>12,211,017.11</b>	<b>0.00</b>	<b>3,007,378.71</b>	<b>15,218,395.82</b>

DEBT SERVICE FUNDS				
3121 FAIRGRDS & PUB SRV AGY & IMP B	488,815.00	0.00	0.00	488,815.00
3131 SPECIAL ASSESSMENT BOND RETIRE	3,973.31	0.00	0.00	3,973.31
4000 COURTHOUSE BOND FUND	-	0.00	0.00	0.00
<b>DEBT SERVICE FUNDS SUB-TOTALS</b>	<b>492,788.31</b>	<b>0.00</b>	<b>0.00</b>	<b>492,788.31</b>

CAPITAL PROJECT FUNDS				
2415 ENGINEER'S ROAD & BRIDGE	0.00	0.00	0.00	0.00
2416 WILSON TWP CONSTRUCTION & DAMA	472,093.38	0.00	0.00	472,093.38
3021 FY22-FY32 OTH COUNTY PROPERTY	221,141.47	0.00	0.00	221,141.47
3031 COURTHOUSE CULVERT REPAIR/REPL	3,735,000.00	0.00	0.00	3,735,000.00
3051 FY21-FY31 BROADBAND FIBER CP	3,842,050.51	0.00	0.00	3,842,050.51
3052 FY21-FY31 WATER & SEWER CP	4,830,000.00	0.00	0.00	4,830,000.00
3130 DITCH CONSTRUCTION	0.00	0.00	0.00	0.00
5105 CC DEVELOP DISABILITIES CAPITA	78,509.12	0.00	57,000.00	135,509.12
<b>CAPITAL PROJECTS FUNDS SUB-TOTALS</b>	<b>13,378,794.48</b>	<b>0.00</b>	<b>57,000.00</b>	<b>13,435,794.48</b>

ENTERPRISE FUNDS				
3115 MARTINSVILLE MIDLAND SEWER	474,950.84	0.00	209,646.00	684,596.84
<b>ENTERPRISE FUNDS SUB-TOTALS</b>	<b>474,950.84</b>	<b>0.00</b>	<b>209,646.00</b>	<b>684,596.84</b>

INTERNAL SERVICE FUNDS				
<b>INTERNAL SERVICE FUNDS SUB-TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

FIDUCIARY FUNDS				
2090 FISCHER TRUST	14,240.07	0.00	20,000.00	34,240.07
5103 SUSAN A LACY TRUST INTEREST	70,069.13	0.00	3,960.00	74,029.13
5104 KIM HAWK TRUST INTEREST	2,836.51	0.00	213.00	3,049.51
<b>FIDUCIARY FUNDS SUB-TOTALS</b>	<b>87,145.71</b>	<b>0.00</b>	<b>24,173.00</b>	<b>111,318.71</b>

**AC#1 Health Department**

AC #1

**AMENDED CERTIFICATE OF ESTIMATED RESOURCES**

Rev Code Sec. 8798.36

Office of Budget Commission,

Clinton

County, Ohio.

Wilmington, Ohio.

February 3, 2026

To the TAXING AUTHORITY of the Clinton County Health Department

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2026, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year.

Fund	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
General Fund	845,033.65	409,800.45	294,025.48	1,548,859.58
Special Revenue Funds	2,180,571.30	-	1,251,794.40	3,412,365.70
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	-	-	-	-
<b>TOTAL</b>	<b>3,025,604.95</b>	<b>409,800.45</b>	<b>1,545,819.88</b>	<b>4,981,225.28</b>

ACTUAL UNENCUMBERED CASH BALANCES

List Funds Separately

NEWS	FUND	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
8001	GENERAL FUND	845,033.65	409,800.45	294,025.48	1,548,859.58
	<b>SPECIAL REVENUE FUNDS</b>				
8002	Sick Leave/Vacation Leave Contingency	16,614.63	-	-	16,614.63
8004	MOBILE HOME PARKS	7,616.14	-	-	7,616.14
8005	RECREATIONAL VEHICLE PARKS	14,522.30	-	4,034.00	18,556.30
8006	SEWAGE TREATMENT SYSTEMS	171,007.29	-	96,385.00	267,392.29
8008	SWIMMING POOLS FUND	14,658.69	-	6,706.00	21,364.69
8009	WATER SYSTEM FUND	15,800.11	-	12,600.00	28,400.11
8010	WIC PROGRAM FUND	55,936.51	-	263,174.00	309,110.51
8011	WIC SICK/VACATION LEAVE CONTINGENC	12,036.23	-	-	12,036.23
8012	UNITED WAY MEDICATION FUND	36,763.62	-	6,000.00	44,763.62
8013	RETAIL FOOD ESTABLISHMENT FUND	71,519.53	-	39,810.40	111,329.93
8014	PUBLIC HEALTH NURSING FUND	1,200,790.94	-	592,285.00	1,793,075.94
8016	FOOD SERVICE OPERATION FUND	136,912.08	-	73,000.00	209,912.08
8018	PUBLIC HEALTH EMERGENCY PREPARED	219,654.71	-	70,100.00	289,754.71
8017	CHILDREN'S IMMUNIZATION PROGRAM	587.42	-	-	587.42
8018	OHIO MATERNAL, INFANT, AND EARLY CH	9,963.36	-	-	9,963.36
8020	CDC CRISIS RESPSE WORKFORCE	148,530.03	-	69,330.00	214,860.03
8021	ODPS TEEN DRIVER TRAINING	-	-	-	-
8022	CFDA# 93.266 GET VACCINATED	26,875.81	-	31,171.00	57,046.81
8023	CFDA# 93.439 BRSTFD WKPLCE	-	-	-	-
8024	CFDA# 93.266 COVID BRIDGE VACC	-	-	-	-
	<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>2,180,571.30</b>	<b>-</b>	<b>1,251,794.40</b>	<b>3,412,365.70</b>

AC #1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES

Rev Code Sec. 5705.36

Office of Budget Commission, Clinton County, Ohio.

Wilmington, Ohio, February 3, 2026

To the TAXING AUTHORITY of Clinton County

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1, 2026, as revised by the Budget Commission of the Emergency Management Agency, which shall govern the total of appropriations made at any time during such fiscal year:

Fund	Unencumbered Balance 1/1/2026	Taxes	Other Sources	Total
General Fund				
Special Revenue Funds	172,183.94	-	159,556.00	331,709.94
Debt Service Funds				
Capital Projects Funds				
Special Assessment Funds				
Enterprise Funds				
Internal Service Funds				
Fiduciary Funds				
<b>TOTAL</b>	<b>172,183.94</b>	<b>-</b>	<b>159,556.00</b>	<b>331,709.94</b>

ACTUAL UNENCUMBERED CASH BALANCES

Rev. Code Sec. 5705.36

List all funds separately

	FUND	Unencumbered Balance 1/1/2026	Taxes	Other Sources	Total
	<b>Special Revenue Funds</b>				
5201	EMA EMERGENCY MANAGEMENT AGENC	172,153.79	-	121,047.00	293,200.79
5207	EMA HAZARD MITIGATION PLANNING GRANT	-	-	38,509.00	38,509.00
5209	EMA HAZARD MITIGATION PLAN	-	-	-	-
5210	EMA CFDA# 20.703	-	-	-	-
5211	EMA CFDA# 97.067	-	-	-	-
5212	EMA CFDA# 97.047	0.15	-	-	0.15
	<b>Total Special Revenue Funds</b>	<b>172,153.94</b>	<b>-</b>	<b>159,556.00</b>	<b>331,709.94</b>

**AC#1 Park District**

**#1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES**  
Rev Code Sec. 5705.38

Office of Budget Commission, Clinton County, Ohio.  
 Wilmington, Ohio, February 3, 2026  
 To the TAXING AUTHORITY of Clinton County

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1, 2026, as revised by the Budget Commission of the Clinton County Park District, which shall govern the total of appropriations made at any time during such fiscal year:

Fund	Unencumbered Balance 1/1/2026	Taxes	Other Sources	Total
General Fund	95,946.08	-	5,200.00	101,146.08
Special Revenue Funds	89,420.88	-	900.00	90,320.88
Debt Service Funds				
Capital Projects Funds				
Special Assessment Funds				
Enterprise Funds				
Internal Service Funds				
Fiduciary Funds				
<b>TOTAL</b>	<b>185,366.96</b>	<b>-</b>	<b>6,100.00</b>	<b>191,466.96</b>

**ACTUAL UNENCUMBERED CASH BALANCES**

Rev. Code Sec. 5705.38

List all funds separately

	FUND	Unencumbered Balance 1/1/2026	Taxes	Other Sources	Total
8400	General Fund	95,946.08	-	5,200.00	101,146.08
	Special Revenue Funds				
8401	MARJORIE HOPE RESTRICTED PB	89,420.88	-	900.00	90,320.88
	Total Special Revenue Funds	89,420.88	-	900.00	90,320.88

**AC#1 LEPC**

**AC #1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES**  
Rev Code Sec. 5705.38

Office of Budget Commission, Clinton County, Ohio.  
 Wilmington, Ohio, February 3, 2026  
 To the TAXING AUTHORITY of Clinton County

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1, 2026, as revised by the Budget Commission of the Local Emergency Planning Commission, which shall govern the total of appropriations made at any time during such fiscal year:

Fund	Unencumbered Balance 1/1/2026	Taxes	Other Sources	Total
General Fund				
Special Revenue Funds	81,072.13	-	18,079.00	99,151.13
Debt Service Funds				
Capital Projects Funds				
Special Assessment Funds				
Enterprise Funds				
Internal Service Funds				
Fiduciary Funds				
<b>TOTAL</b>	<b>81,072.13</b>	<b>-</b>	<b>18,079.00</b>	<b>99,151.13</b>

**Actual Unencumbered Cash Balances**



List Funds Separately

	FUND	Unencumbered Balance 1/1/2026	Taxes	Other Sources	Total
1000	General Fund	583,333.29	82,000.00	203,050.00	868,383.29
	<b>Special Revenue Funds</b>				
2011	Motor Vehicle License Tax	56,344.60	-	7,900.00	64,244.60
2021	Gasoline Tax	339,964.31	-	148,000.00	487,964.31
2031	Road and Bridge	201,348.31	44,000.00	300.00	245,648.31
2191	Fire & Emergency Special	466,595.06	230,000.00	3,600.00	720,095.06
2231	Permissive-Motor Vehicle	114,807.11	-	23,700.00	138,507.11
2272	Covid 19 Relief Fund/Amer. Resc.	-	-	-	-
2901	Misc. Special Revenue	-	-	-	-
	<b>Total Special Revenue Funds</b>	<b>1,201,079.39</b>	<b>274,000.00</b>	<b>183,400.00</b>	<b>1,658,479.39</b>

**AC#1 Chester Township**

Fund	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
General Fund	424,474.96	132,391.59	60,419.91	617,286.46
Special Revenue Funds	378,374.32	795,528.96	151,625.67	1,325,528.95
Debt Service Funds	5,882.80	-	-	5,882.80
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	-	-	-	-
<b>TOTAL</b>	<b>808,732.08</b>	<b>927,920.55</b>	<b>212,045.58</b>	<b>1,948,698.21</b>

\* Actual Unencumbered Cash

**CLINTON COUNTY BUDGET COMMISSION**

List Funds Separately

	FUND	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
1000	General Fund	424,474.96	132,391.59	60,419.91	617,286.46
	<b>Special Revenue Funds</b>				
2011	Motor Vehicle License Tax	60,887.11	44,783.93	1,808.97	107,480.01
2021	Gasoline Tax	92,350.78	133,619.62	2,232.32	228,202.72
2031	Road and Bridge	86,608.24	50,923.28	450.64	137,982.16
2041	Cemetery	2,896.10	-	9,326.00	12,222.10
2191	Fire Fund Levy	101,614.93	566,202.15	137,808.84	805,625.92
2231	Permissive Motor Vehicle	3,615.33	-	-	3,615.33
2273	American Relief Act	1.83	-	-	1.83
	<b>Total Special Revenue Funds</b>	<b>378,374.32</b>	<b>795,528.96</b>	<b>151,625.67</b>	<b>1,325,528.95</b>
	<b>Debt Service Funds</b>				
3101	General (Bond) (Note) Retirement	5,882.80	-	-	5,882.80
	<b>Total Debt Service Funds</b>	<b>5,882.80</b>	<b>-</b>	<b>-</b>	<b>5,882.80</b>

**AC#1 Jefferson Township**

Fund	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
General Fund	315,588.28	68,000.00	24,250.00	397,838.28
Special Revenue Funds	1,023,339.10	133,050.00	198,400.00	1,354,789.10
Debt Service Funds	23.20	-	-	23.20
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	20,849.92	-	500.00	21,349.92
<b>TOTAL</b>	<b>1,369,800.50</b>	<b>191,050.00</b>	<b>221,150.00</b>	<b>1,772,000.50</b>

\* Actual Unencumbered Cash Balances

**CLINTON COUNTY BUDGET COMMISSION**

List Funds Separately

FUND	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
1000 General Fund	316,588.28	58,000.00	24,250.00	397,838.28
<b>Special Revenue Funds</b>				
2011 Motor Vehicle License Tax	37,050.68	-	16,350.00	53,400.68
2021 Gasoline Tax	406,338.86	-	142,100.00	547,438.86
2031 Road & Bridge	2,732.07	-	-	2,732.07
2041 Cemetery Fund	11,850.93	-	14,500.00	26,350.93
2111 Fire District	13,261.23	-	10,000.00	23,261.23
2112 Fire Rescue Service	900.00	-	-	900.00
2231 Permissive Motor Vehicle	-	-	-	-
2902 Fire/EMS Levy	552,216.33	133,050.00	13,450.00	698,716.33
American Rescue Plan Fund	-	-	-	-
<b>Total Special Revenue Funds</b>	<b>1,023,339.10</b>	<b>133,050.00</b>	<b>166,400.00</b>	<b>1,352,789.10</b>
<b>Debt Service Funds</b>				
3901 Miscellaneous Debt Service	23.20	-	-	23.20
<b>Total Debt Service Funds</b>	<b>23.20</b>	<b>-</b>	<b>-</b>	<b>23.20</b>
<b>Capital Projects funds</b>				
4491 Public Works Commission Proj	-	-	-	-
4801 Misc Capital Projects	-	-	-	-
<b>Total Capital Projects Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Assessment Funds</b>				
<b>Total Special Assessment Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Enterprise Funds</b>				
<b>Total Enterprise Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internal Service Funds</b>				
<b>Total Internal Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fiduciary Funds</b>				
4951 Cemetery Permanent	12,172.48	-	500.00	12,672.48
Custodial-Fire Trust Fund	8,677.44	-	-	8,677.44
<b>Total Fiduciary Funds</b>	<b>20,849.92</b>	<b>-</b>	<b>500.00</b>	<b>21,349.92</b>

**AC#1 Liberty Township**

Fund	Unencumbered Balance 1/1/2026	Levied Property taxes	Other Sources	Total
General Fund	103,501.77	37,000.00	102,000.00	242,501.77
Special Revenue Funds	588,387.09	125,000.00	174,000.00	887,387.09
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	750,000.00	750,000.00
Special Assessment Funds	1,823.59	-	900.00	2,723.59
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	510.23	-	-	510.23
<b>TOTAL</b>	<b>694,222.68</b>	<b>162,000.00</b>	<b>1,026,900.00</b>	<b>1,883,122.68</b>

\* Actual unencumbered balance

CLINTON COUNTY BUDGET COMMISSION

List Funds Separately

	FUND	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
1000	General Fund	102,601.77	37,000.00	102,000.00	242,601.77
	<b>Special Revenue Funds</b>				
2011	Motor Vehicle License Tax	6,658.98	-	7,000.00	12,658.98
2021	Gasoline Tax	276,603.67	-	135,000.00	411,603.67
2031	Road & Bridge	276,196.18	125,000.00	7,000.00	408,196.18
2041	Cemetery Fund	15,830.31	-	8,500.00	24,130.31
2042	Drake Maple Grove Cemetery Bequ	9,153.26	-	-	9,153.26
2231	Permissive Motor Vehicle	5,144.71	-	16,500.00	21,644.71
2273	American Rescue Plan	-	-	-	-
2191	Special Levy (Fire)	-	-	-	-
	<b>Total Special Revenue Funds</b>	<b>688,387.09</b>	<b>125,000.00</b>	<b>174,000.00</b>	<b>887,387.09</b>
	<b>Debt Service Funds</b>				
	<b>Total Debt Service Funds</b>	-	-	-	-
	<b>Capital Projects funds</b>				
	Tanker Fund	-	-	750,000.00	750,000.00
4301	Permanent Improvement	-	-	-	-
4401	Public Works Commission	-	-	-	-
	<b>Total Capital Projects Funds</b>	-	-	<b>750,000.00</b>	<b>750,000.00</b>
	<b>Special Assessment Funds</b>				
2401	Special Assessments	1,823.59	-	900.00	2,723.59
	<b>Total Special Assessment Funds</b>	<b>1,823.59</b>	-	<b>900.00</b>	<b>2,723.59</b>
	<b>Enterprise Funds</b>				
	<b>Total Enterprise Funds</b>	-	-	-	-
	<b>Internal Service Funds</b>				
	<b>Total Internal Service Funds</b>	-	-	-	-
	<b>Fiduciary Funds</b>				
9751	Private Purpose Trust	510.23	-	-	510.23
	<b>Total Fiduciary Funds</b>	<b>510.23</b>	-	-	<b>510.23</b>

**AC#1 Richland Township**

Fund	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
General Fund	24,105.26	70,366.00	9,512.00	103,983.26
Special Revenue Funds	214,213.36	253,998.00	35,376.00	503,585.36
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	143,078.18	-	-	143,078.18
<b>TOTAL</b>	<b>381,396.80</b>	<b>324,362.00</b>	<b>44,888.00</b>	<b>750,646.80</b>

\*\* Actual Unencumbered balance

CLINTON COUNTY BUDGET COMMISSION

List Funds Separately

	FUND	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
1000	General Fund	24,105.26	70,346.00	9,512.00	103,963.26
	<b>Special Revenue Funds</b>				
2011	Motor Vehicle	5,386.49	8,400.00	206.00	13,992.49
2021	Gasoline Tax	126,029.14	146,931.00	4,000.00	276,960.14
2031	Road and Bridge	42,072.73	33,000.00	5,000.00	80,072.73
2041	Cemetery	18,190.55	-	25,300.00	43,490.55
2191	Cemetery Levy	22,534.45	65,665.00	870.00	89,069.45
2272	ARPA American Rescue Plan Act	-	-	-	-
2901	Helen Fox Expendable Trust	-	-	-	-
2902	Curtis/Secoy Expendable Trust	-	-	-	-
	<b>Total Special Revenue Funds</b>	<b>214,213.36</b>	<b>253,996.00</b>	<b>35,376.00</b>	<b>503,585.36</b>
	<b>Debt Service Funds</b>				
	<b>Total Debt Service Funds</b>	-	-	-	-
	<b>Capital Projects funds</b>				
	<b>Total Capital Projects Funds</b>	-	-	-	-
	<b>Special Assessment Funds</b>				
	<b>Total Special Assessment Funds</b>	-	-	-	-
	<b>Enterprise Funds</b>				
	<b>Total Enterprise Funds</b>	-	-	-	-
	<b>Internal Service Funds</b>				
	<b>Total Internal Service Funds</b>	-	-	-	-
	<b>Fiduciary Funds</b>				
	Investment Trust	-	-	-	-
0751	Roberts Mausoleum	143,078.18	-	-	143,078.18
	<b>Total Fiduciary Funds</b>	<b>143,078.18</b>	-	-	<b>143,078.18</b>

**AC#1 Union Township**

Fund	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
General Fund	959,393.44	33,931.00	51,600.00	1,044,924.44
Special Revenue Funds	1,066,340.15	748,162.00	286,200.00	2,102,702.15
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	1,806.41	-	-	1,806.41
<b>TOTAL</b>	<b>2,028,540.00</b>	<b>782,093.00</b>	<b>337,800.00</b>	<b>3,148,433.00</b>

\*\* Actual Unencumbered Balances

CLINTON COUNTY BUDGET COMMISSION

List Funds Separately

	FUND	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
1000	General Fund	858,393.44	33,931.00	51,600.00	1,044,924.44
	<b>Special Revenue Funds</b>				
2011	Motor Vehicle	145,502.09	-	15,000.00	160,502.09
2021	Gasoline Tax	453,923.42	-	140,000.00	593,923.42
2031	Road and Bridge	209,312.99	169,657.00	33,000.00	412,469.99
2191	Special Fire & Emergency	27,489.05	578,505.00	60,000.00	666,004.05
2231	Permissive MVL Tax	228,728.48	-	34,000.00	262,728.48
2272	Local Fiscal Recovery Fund	2,437.49	-	-	2,437.49
2491	Lakewood Lighting	436.63	-	4,200.00	4,636.63
	<b>Total Special Revenue Funds</b>	<b>1,088,340.15</b>	<b>748,162.00</b>	<b>288,200.00</b>	<b>2,102,702.15</b>
	<b>Debt Service Funds</b>				
	<b>Total Debt Service Funds</b>	-	-	-	-
	<b>Capital Projects funds</b>				
	<b>Total Capital Projects Funds</b>	-	-	-	-
	<b>Special Assessment Funds</b>				
	<b>Total Special Assessment Funds</b>	-	-	-	-
	<b>Enterprise Funds</b>				
	<b>Total Enterprise Funds</b>	-	-	-	-
	<b>Internal Service Funds</b>				
	<b>Total Internal Service Funds</b>	-	-	-	-
	<b>Fiduciary Fund Type</b>				
	<b>Trust Funds</b>				
9751	Private Purpose/Cemetery	1,806.41	-	-	1,806.41
	<b>Total Fiduciary Funds</b>	<b>1,806.41</b>	-	-	<b>1,806.41</b>

**AC#1 Vernon Township**

Fund	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
General Fund	154,269.89	95,510.00	20,627.40	270,407.29
Special Revenue Funds	394,090.27	238,666.61	24,427.67	657,184.55
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	16,324.65	-	2.00	16,326.65
<b>TOTAL</b>	<b>564,684.81</b>	<b>334,176.61</b>	<b>45,057.07</b>	<b>943,918.49</b>

\* ACTUAL BEGINNING UNENCUMBERED CASH BALANCES

CLINTON COUNTY BUDGET COMMISSION

List Funds Separately

	FUND	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
1000	General Fund	154,269.89	95,510.00	20,627.40	270,407.29
	<b>Special Revenue Funds</b>				
2011	Motor Vehicle License	18,103.33	21,952.25	-	40,055.58
2021	Gas Tax	213,441.80	145,695.36	-	359,036.96
2031	Road and Bridge	147,891.49	56,537.00	-	204,228.49
2041	Cemetery	2,721.16	-	24,427.67	27,148.83
2191	Special Cemetery Levy	12,132.69	14,582.00	-	26,714.69
2901	Misc Special Rev-Bellfield	-	-	-	-
	<b>Total Special Revenue Funds</b>	<b>394,090.27</b>	<b>238,666.61</b>	<b>24,427.67</b>	<b>657,184.55</b>
	<b>Debt Service Funds</b>				
4301	Township Building	-	-	-	-
	<b>Total Debt Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Capital Projects funds</b>				
4401	Public Works Comm. Proj	-	-	-	-
	<b>Total Capital Projects Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Special Assessment Funds</b>				
	<b>Total Special Assessment Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Enterprise Funds</b>				
	<b>Total Enterprise Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Internal Service Funds</b>				
	<b>Total Internal Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fiduciary Fund Type</b>				
	<b>Trust Funds</b>				
4951	Regular Cemetery Bequest	5,398.88	-	1.00	5,397.88
4952	Stingley Cemetery Bequest	10,827.77	-	1.00	10,928.77
	<b>Total Fiduciary Funds</b>	<b>16,324.65</b>	<b>-</b>	<b>2.00</b>	<b>16,326.65</b>

**AC#1 Washington Township**

Fund	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
General Fund	266,994.80	118,309.00	32,700.00	418,003.80
Special Revenue Funds	282,357.24	190,253.00	157,300.00	609,910.24
Debt Service Funds	4,871.07	-	-	4,871.07
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	-	-	-	-
<b>TOTAL</b>	<b>534,223.11</b>	<b>308,562.00</b>	<b>190,000.00</b>	<b>1,032,785.11</b>

\*Actual Unencumbered Balance

CLINTON COUNTY BUDGET COMMISSION

List Funds Separately

	FUND	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
	General Fund	266,994.80	118,309.00	32,700.00	418,003.80
	<b>Special Revenue Funds</b>				
2011	Motor Vehicle License Tax	19,223.28	-	8,300.00	27,523.28
2021	Gasoline Tax	136,918.43	-	149,000.00	285,918.43
2031	Road and Bridge	5,816.70	14,717.00	-	20,333.70
2041	Cemetery	6,544.45	-	-	6,544.45
2141	RD District	11,450.14	35,660.00	-	47,110.14
2191	Fire and Emergency	78,659.07	102,855.00	-	181,314.07
2192	Road Improvement	3,945.17	37,201.00	-	41,146.17
2272	American Rescue Plan Act	-	-	-	-
2901	FEMA Fund	-	-	-	-
	<b>Total Special Revenue Funds</b>	<b>282,357.24</b>	<b>190,253.00</b>	<b>157,300.00</b>	<b>609,910.24</b>
3101	General(Bond)(Note) Retirement	4,871.07	-	-	4,871.07
	<b>Total Debt Service Funds</b>	<b>4,871.07</b>	<b>-</b>	<b>-</b>	<b>4,871.07</b>

**AC#1 Wayne Township**

Fund	Unencumbered Balance 1/1/2028	Levied Property Taxes	Other Sources	Total
General Fund	91,644.12	68,260.86	6,761.73	166,666.71
Special Revenue Funds	247,828.84	181,464.73	32,306.51	461,600.08
Debt Service Funds	-	-	-	-
Capital Projects Funds	481.00	-	-	481.00
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	-	-	-	-
<b>TOTAL</b>	<b>339,953.96</b>	<b>249,725.59</b>	<b>39,068.24</b>	<b>628,747.79</b>

Actual Beginning Unencumbered Cash Balances

CLINTON COUNTY BUDGET COMMISSION

Rev. Code Sec. 5705.36

List Funds Separately

	FUND	Unencumbered Balance 1/1/2028	Levied Property Taxes	Other Sources	Total
1009	General Fund	91,644.12	68,260.86	6,761.73	166,666.71
	Special Revenue Funds				
2011	Motor Vehicle	35,608.59	6,046.35	25,116.91	66,771.85
2021	Gasoline	7,922.23	121,189.71	-	129,091.94
2031	Road and Bridge	29,935.74	33,649.88	-	63,585.60
2041	Cemetery	160,823.01	18,598.81	7,189.80	186,411.42
2231	Permissive Tax	10,823.00	-	-	10,823.00
2272	Coronavirus Relief Fund	2,916.27	-	-	2,916.27
	<b>Total Special Revenue Funds</b>	<b>247,828.84</b>	<b>181,464.73</b>	<b>32,306.51</b>	<b>461,600.08</b>
	Debt Service Funds				
	<b>Total Debt Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Capital Projects funds				
4401	Issue 2	481.00	-	-	481.00
	<b>Total Capital Projects Funds</b>	<b>481.00</b>	<b>-</b>	<b>-</b>	<b>481.00</b>

**AC#1 Wilson Township**

Fund	Unencumbered Balance 1/1/2028	Levied Property Taxes	Other Sources	Total
General Fund	105,945.60	87,000.00	16,000.00	188,945.60
Special Revenue Funds	809,329.39	171,000.00	-	980,329.39
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	6.70	-	1.00	6.70
<b>TOTAL</b>	<b>916,280.89</b>	<b>238,000.00</b>	<b>16,001.00</b>	<b>1,169,281.89</b>

\*Actual unencumbered balances

CLINTON COUNTY BUDGET COMMISSION

Let Funds Separately

	FUND	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
1000	General Fund	105,945.60	87,000.00	18,000.00	189,945.60
	<b>Special Revenue Funds</b>				
2911	Motor Vehicle	28,673.06	8,000.00	-	36,673.06
2921	Gasoline Tax	673,288.41	133,000.00	-	806,288.41
2931	Road and Bridge	88,331.59	26,000.00	-	112,331.59
2942	Cemetery	964.25	-	-	964.25
2231	Permissive Motor Vehicle LicTax	20,072.08	4,000.00	-	24,072.08
2901	FEMA Special Revenue Fund	-	-	-	-
	Miscellaneous Special Revenue	-	-	-	-
	<b>Total Special Revenue Funds</b>	<b>809,329.39</b>	<b>171,000.00</b>	<b>-</b>	<b>980,329.39</b>
	<b>Debt Service Funds</b>				
	<b>Total Debt Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Capital Projects funds</b>				
	<b>Total Capital Projects Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Special Assessment Funds</b>				
	<b>Total Special Assessment Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Enterprise Funds</b>				
	<b>Total Enterprise Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Internal Service Funds</b>				
	<b>Total Internal Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fiduciary Fund Type</b>				
	<b>Trust Funds</b>				
4991	Cemetery Bequest	5.70	-	1.00	6.70
	<b>Total Fiduciary Funds</b>	<b>6.70</b>	<b>-</b>	<b>1.00</b>	<b>6.70</b>

**AC#1 Village of Blanchester**

Fund	ESTIMATED Unencumbered Balance 1/1/2026	Taxes	Other Sources	Total
General Fund	420,771.98	330,000.00	731,550.00	1,482,321.98
Special Revenue Funds	877,681.22	1,416,000.00	384,405.00	2,678,086.22
Debt Service Funds	58,904.14	-	-	58,904.14
Capital Projects Funds	218,798.72	-	47,000.00	268,798.72
Special Assessment Funds	-	-	-	-
Enterprise Funds	7,089,309.71	-	10,902,343.20	17,971,852.91
Internal Service Funds	249,652.04	-	610,500.00	860,152.04
Agency Funds	23,096.13	-	-	23,096.13
<b>TOTAL</b>	<b>8,819,193.94</b>	<b>1,746,000.00</b>	<b>12,678,798.20</b>	<b>23,340,992.14</b>

\* ACTUAL BEGINNING UNENCUMBERED CASH BALANCES

CLINTON COUNTY BUDGET COMMISSION

List Funds Separately					
	FUND	ESTIMATED Unencumbered Balance 1/1/2028	Taxes	Other Sources	Total
1000	General Fund	420,771.98	230,000.00	731,850.00	1,482,621.98
<b>Special Revenue Funds</b>					
2911	Street	239,856.01	265,000.00	28,255.00	533,111.01
2021	State Highway	37,349.58	25,000.00	2,900.00	65,249.58
2031	Cemetery	19,431.32	-	99,100.00	117,531.32
2041	Curless Recreation	18,304.78	-	9,500.00	25,804.78
2042	Park Levy	200,942.39	175,000.00	14,200.00	390,142.39
2031	Forfeited Contraband	1,884.89	-	100.00	1,984.89
2091	Drug Fine Trust	4,202.27	-	4,000.00	8,202.27
2092	Training - Police	8,006.77	-	600.00	8,606.77
2101	Street Permissive Tax	28,889.83	150,000.00	800.00	179,689.83
2271	Enforcement & Education	65.00	-	-	65.00
2301	Legacy Grant Police Dept	127.38	-	-	127.38
2302	Opod Settlement	3,280.29	-	2,000.00	5,280.29
2303	UBDA	10,404.20	-	-	10,404.20
2304	Byrne Community	-	-	-	-
2305	Federal Forfeitures	1,018.59	-	200.00	1,218.59
2306	Police Operating Fund	208,053.58	810,000.00	208,780.00	1,316,833.58
2307	Police Donations & Contributions	4,850.39	-	5,000.00	9,850.39
2311	K-9 Unit	8,316.15	-	10,000.00	18,316.15
	<b>Total Special Revenue Funds</b>	<b>877,861.22</b>	<b>1,415,000.00</b>	<b>384,465.00</b>	<b>2,677,326.22</b>
<b>Debt Service Funds</b>					
3103	Water Tower Retirement	58,904.14	-	-	58,904.14
	<b>Total Debt Service Funds</b>	<b>58,904.14</b>	<b>-</b>	<b>-</b>	<b>58,904.14</b>
<b>Capital Projects Funds</b>					
4201	H2Ohio Rivers	-	-	47,000.00	227,238.31
4601	Storm Sewer	380,238.31	-	-	380,238.31
4809	Reservoir #3 Imprvmnts	34,844.34	-	-	34,844.34
4811	Fancy Street Project	4,718.07	-	-	4,718.07
	<b>Total Capital Projects Funds</b>	<b>219,798.72</b>	<b>-</b>	<b>47,000.00</b>	<b>266,798.72</b>
<b>Special Assessment Funds</b>					
	<b>Total Special Assessment Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Enterprise Funds</b>					
5104	Water Operating	972,378.78	-	1,684,823.20	2,657,201.98
5201	Sewer Operating	995,850.13	-	1,059,972.00	2,055,822.13
5301	Electric Operating	4,619,207.13	-	8,175,048.00	12,794,255.13
5741	Treatment Plant Reserve	2,815.80	-	-	2,815.80
5742	Water Tower Reserve (Bank Acc #0004)	178,795.07	-	-	178,795.07
5781	Security Deposit	268,252.31	-	37,500.00	305,752.31
5782	Credit Memo	31,210.48	-	45,000.00	76,210.48
	<b>Total Enterprise Funds</b>	<b>7,068,509.71</b>	<b>-</b>	<b>10,907,343.20</b>	<b>17,975,852.91</b>
<b>Internal Service Funds</b>					
6901	Employee Trust	249,652.04	-	610,500.00	860,152.04
	<b>Total Internal Service Funds</b>	<b>249,652.04</b>	<b>-</b>	<b>610,500.00</b>	<b>860,152.04</b>
<b>Fiduciary Funds</b>					
	<b>Total Fiduciary Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Agency Funds</b>					
9101	Unclaimed monies	23,098.13	-	-	23,098.13
	<b>Total Agency Funds</b>	<b>23,098.13</b>	<b>-</b>	<b>-</b>	<b>23,098.13</b>

**AC#1 City of Wilmington**

FUND	UNENCUMBERED BALANCE 1/1/2028	TAXES	OTHER SOURCES	TOTAL
GENERAL FUND	\$11,362,014.89	\$685,574.00	\$16,818,942.38	\$28,866,531.27
SPECIAL REVENUE FUNDS	\$8,347,078.48	\$2,280,979.00	\$29,217,682.00	\$39,845,739.48
DEBT SERVICE FUNDS	\$1,731.82	\$0.00	\$1,728,375.00	\$1,730,106.82
CAPITAL PROJECTS FUNDS	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL ASSESSMENT FUNDS	\$0.00	\$0.00	\$0.00	\$0.00
ENTERPRISE FUNDS	\$16,502,720.44	\$0.00	\$20,507,748.28	\$37,010,468.72
INTERNAL SERVICE FUNDS	\$0.00	\$0.00	\$0.00	\$0.00
FIDUCIARY FUNDS	\$2,094.73	\$204,572.00	\$760,339.00	\$967,005.73
<b>TOTAL</b>	<b>\$33,213,638.38</b>	<b>\$3,156,125.00</b>	<b>\$69,033,054.64</b>	<b>\$105,402,818.02</b>

FUND	UNENCUMBERED BALANCE 1/1/2028	TAXES	OTHER SOURCES	TOTAL
<b>110 GENERAL FUND</b>	<b>\$11,302,014.00</b>	<b>\$888,574.00</b>	<b>\$10,818,942.36</b>	<b>\$22,809,531.77</b>
<b>SPECIAL REVENUE FUNDS</b>				
111 JUMP HANGER LRS DEV TAX/INCR EQUIN FUND	\$96.19	\$246,100.00	\$12,300.00	\$258,496.19
113 TIF - ROMBACH AVE	\$342,014.75	\$287,000.00	\$0.00	\$629,014.75
114 TIF - SUGARTREE STREET	\$32,004.22	\$18,000.00	\$0.00	\$50,004.22
116 UNCLAIMED FUNDS FUND	\$6,714.21	\$0.00	\$0.00	\$6,714.21
118 TIF - WILM INCENTIVE DIST-1 MUN PUBLIC IMPROV	\$21,826.75	\$22,000.00	\$0.00	\$43,826.75
126 WILMINGTON SUCCEEDS FUND	\$0.00	\$0.00	\$0.00	\$0.00
140 GINSCHIO FUND (DPOOD)	\$112,247.04	\$0.00	\$30,000.00	\$142,247.04
208 STREET MAINT & REPAIR	\$183,204.91	\$0.00	\$1,830,800.00	\$2,014,004.91
301 STATE HIGHWAY	\$108,829.60	\$0.00	\$57,703.00	\$166,532.60
310 PERMISSIVE TAX	\$426,827.28	\$0.00	\$278,800.00	\$705,627.28
311 PUBLIC TRANSIT	\$94,387.88	\$0.00	\$3,542,500.00	\$3,636,887.88
312 PUBLIC TRANSIT RESERVE FUND	\$84,048.97	\$0.00	\$81,002.00	\$165,050.97
320 STREET LIGHTING	\$86,470.21	\$224,000.00	\$4,880.00	\$315,350.21
331 INSURANCE FUND	\$338,973.98	\$0.00	\$4,200,000.00	\$4,538,973.98
333 UMR FUND	\$0.00	\$0.00	\$5,000,000.00	\$5,000,000.00
348 BRD OF BLOOD STDS FEE FUND	\$1,726.91	\$0.00	\$8,381.00	\$10,107.91
349 UDAG	\$484,517.24	\$0.00	\$48,418.00	\$532,935.24
348 GHO VALUED POLICY LAW FUND	\$0.00	\$0.00	\$0.00	\$0.00
351 CHIP PROGRAM INCOME FUND	\$5,432.50	\$0.00	\$0.00	\$5,432.50
352 DAVIDS DRIVE TRAIL	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00
360 WILMINGTON CROSSINGS (DENVER) PG 118788	\$7,873.00	\$0.00	\$0.00	\$7,873.00
365 DOAN WALNUT SHORT ST PROJECT - HB2	\$0.00	\$0.00	\$0.00	\$0.00
364 DAVIDS DRIVE PHASE II	\$0.00	\$0.00	\$1,828,000.00	\$1,828,000.00
368 DOAN WALNUT SHORT ST PROJECT - OPWC	\$0.00	\$0.00	\$260,000.00	\$260,000.00
370 MUN COURT COMPUTER FUND	\$172,058.32	\$0.00	\$72,850.00	\$244,908.32
371 MUNICIPAL PROBATION SERV.	\$91,219.81	\$0.00	\$96,000.00	\$187,219.81
372 MAGISTRATE'S FUND	\$48,499.07	\$0.00	\$48,300.00	\$96,799.07
373 MUN CT COMMUNITY SERVICE FUND	\$108,514.19	\$0.00	\$5,025.00	\$113,539.19
380 ENFORCE & EDUCATION	\$2,370.25	\$0.00	\$687.00	\$3,057.25
381 DRUG LAW ENFORCEMENT	\$45,297.74	\$0.00	\$338.00	\$45,635.74
383 INDIGENT DRUG ALCOH TREAT	\$125,738.91	\$0.00	\$10,070.00	\$135,808.91
384 INDIGENT DEFENSE SUPPORT FUND	\$0.00	\$0.00	\$0.00	\$0.00
385 SCRAM FUND	\$73,838.88	\$0.00	\$5,840.00	\$79,678.88
386 COURT SPECIAL PROJECTS FUND	\$382,028.24	\$0.00	\$108,300.00	\$490,328.24
387 COMMUNITY CONNECTIONS FUND ISPMOR	\$128,827.87	\$0.00	\$128,000.00	\$256,827.87
398 PARK IMPROVEMENT	\$441.80	\$0.00	\$0.00	\$441.80
391 HOTEL LODGING EXCISE TAX	\$1.00	\$0.00	\$140,000.00	\$140,001.00
392 RETAINED HOTEL LODGING EXCISE TAX FUND	\$86,843.86	\$0.00	\$137,200.00	\$224,043.86
510 POLICE LEVY	\$389,798.16	\$272,895.00	\$4,580,580.00	\$3,343,273.16
511 FEDERALLY FORFEITED FUNDS	\$10,218.00	\$0.00	\$0.00	\$10,218.00
512 FOP CONTINUING PROF TRAINING	\$23,715.50	\$0.00	\$20,000.00	\$43,715.50
513 POLICE EVIDENCE FUND	\$57,845.07	\$0.00	\$2,000.00	\$59,845.07
518 STATE FORFEITED FUNDS	\$23,194.48	\$0.00	\$1,480.00	\$24,674.48
520 FIRE LEVY	\$142,272.13	\$272,895.00	\$1,314,888.00	\$1,729,955.13
538 EMERGENCY AMBULANCE	\$222,581.77	\$197,842.00	\$1,278,264.00	\$1,698,687.77
539 1993 FIRE/EMER AMBUL FUND	\$807,080.39	\$103,896.00	\$8,840.00	\$919,816.39
540 RECREATIONAL PURPOSES	\$238,428.88	\$279,896.00	\$283,932.00	\$792,256.88
580 SUGAR GROVE CEMETERY FUND	\$15,429.00	\$286,836.00	\$280,400.00	\$582,705.00
671 VOLUNTARY RECYCLING FUND	\$13,484.26	\$0.00	\$8,800.00	\$22,284.26
<b>TOTAL SPECIAL REVENUE</b>	<b>\$8,347,078.48</b>	<b>\$2,280,878.00</b>	<b>\$29,217,852.00</b>	<b>\$39,845,707.48</b>

	UNENCUMBERED BALANCE 1/1/2028	TAXES	OTHER SOURCES	TOTAL
<b>DEBT SERVICE FUNDS</b>				
400 BOND RETIREMENT FUND	\$1,731.82	\$0.00	\$1,728,375.00	\$1,730,106.82
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$1,731.82</b>	<b>\$0.00</b>	<b>\$1,728,375.00</b>	<b>\$1,730,106.82</b>
<b>CAPITAL PROJECT FUNDS</b>				
CAPITAL IMPROVEMENT	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>SPECIAL ASSESSMENT FUNDS</b>				
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>ENTERPRISE FUNDS</b>				
608 WATER REVENUE	\$4,867,183.30	\$0.00	\$8,158,000.00	\$13,025,183.30
609 PFAS ONDR DESIGN GRANT FUND	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00
607 PFAS SETTLEMENT/MIGRATION FUND	\$677,787.85	\$0.00	\$980,000.00	\$1,657,787.85
606 PFAS PLAN STUDY-AMS #2008 WILM	\$0.00	\$0.00	\$618,585.58	\$618,585.58
615 WATER BOND INTEREST FUND	\$150,100.08	\$0.00	\$200,487.50	\$350,587.58
616 WATER BOND RESERVE FUND	\$900,489.22	\$0.00	\$84,000.00	\$984,489.22
617 WATER BOND PRINCIPAL FUND	\$3,083.87	\$0.00	\$888,150.00	\$891,233.87
618 WATER REBATE FUND	\$0.00	\$0.00	\$0.00	\$0.00
625 SEWER SYSTEM REVENUE	\$7,178,245.10	\$0.00	\$4,006,100.00	\$11,184,345.10
636 WWTP-WPCLF IMPROV/COMST FUND	\$0.00	\$0.00	\$1,300,000.00	\$1,300,000.00
638 ODDO-WWTP GRANT	\$0.00	\$0.00	\$152,538.17	\$152,538.17
640 STORMWATER FUND	\$1,347,640.12	\$0.00	\$1,084,350.00	\$2,431,990.12
670 WASTE REVENUE	\$1,286,131.32	\$0.00	\$4,822,835.00	\$6,108,966.32
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$18,502,726.44</b>	<b>\$0.00</b>	<b>\$20,507,748.26</b>	<b>\$39,010,474.70</b>
<b>INTERNAL SERVICE FUNDS</b>				
<b>FIDUCIARY FUNDS</b>				
819 POLICE PENSION	\$0.00	\$103,286.00	\$367,200.00	\$470,486.00
825 TYRE PENSION	\$0.00	\$100,288.00	\$381,864.00	\$482,152.00
808 GALLAN PARK TRUST	\$2,064.73	\$0.00	\$1,875.00	\$3,939.73
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$2,064.73</b>	<b>\$203,574.00</b>	<b>\$750,939.00</b>	<b>\$956,577.73</b>
<b>TOTAL ALL FUNDS</b>	<b>\$33,216,828.26</b>	<b>\$3,156,126.00</b>	<b>\$89,033,084.84</b>	<b>\$125,406,039.10</b>

CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES

REV. CODE SEC. 5706.36

OFFICE OF THE AUDITOR OF CLINTON COUNTY, OHIO

WILMINGTON, OHIO, JANUARY 15, 2025

TO THE COUNTY AUDITOR OF SAID COUNTY:

THE FOLLOWING IS THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES FROM EACH FUND SET UP IN THE TAX BUDGET, WITH THE BALANCES THAT EXIST AT THE END OF THE FISCAL YEAR, DECEMBER 31, 2025.

FUND	CASH BALANCE AS OF 12/31/2025	ENCUMBRANCES AS OF 12/31/2025	CARRYOVER BALANCE AVAIL. FOR APPROPR.	TOTAL AMOUNT FROM ALL SOURCES AVAIL.	TOTAL AMOUNT AVAILABLE PLUS BALANCES
GENERAL FUND	\$11,674,023.04	\$312,008.15	\$11,362,014.89	\$17,507,516.38	\$28,888,531.27
SPECIAL REVENUE FUNDS	\$4,108,817.36	\$761,540.78	\$5,347,376.46	\$31,478,831.00	\$36,826,707.48
DEBT SERVICE FUNDS	\$1,731.82	\$0.00	\$1,731.82	\$1,728,375.00	\$1,730,106.82
CAPITAL PROJECTS FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL ASSESSMENT FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ENTERPRISE FUNDS	\$18,867,864.22	\$2,155,243.76	\$16,502,788.44	\$20,867,746.26	\$27,910,488.70
INTERNAL SERVICE FUNDS	\$6.60	\$0.00	\$0.00	\$0.00	\$0.00
FIDUCIARY FUNDS	\$7,084.73	\$0.00	\$2,084.73	\$968,913.00	\$988,008.73
<b>TOTAL</b>	<b>\$36,644,831.07</b>	<b>\$3,228,792.71</b>	<b>\$23,215,850.36</b>	<b>\$72,188,378.84</b>	<b>\$106,404,818.00</b>

Mary Kay Vance  
Auditor, City of Wilmington, Ohio

FUND	CASH BALANCE AS OF 12/31/2025	ENCUMBRANCES AS OF 12/31/2025	CARRYOVER BALANCE AVAIL. FOR APPROPR.	TOTAL AMOUNT FROM ALL SOURCES AVAIL. FOR EXPENDITURE	TOTAL AMOUNT AVAILABLE PLUS BALANCES
GENERAL FUND	\$11,674,023.04	\$312,008.15	\$11,362,014.89	\$17,507,516.38	\$28,888,531.27
SPECIAL REVENUE FUNDS					
ALUM HANGER TAX INCR EQUIV TO	\$06.19	\$0.00	\$06.19	\$268,400.00	\$268,406.19
TIF - ROMBACH AVE	\$342,914.75	\$0.00	\$342,914.75	\$287,000.00	\$629,914.75
TIF - SUDANTREE ST	\$32,804.22	\$0.00	\$32,804.22	\$18,000.00	\$50,804.22
UNCLAIMED FUNDS FUND	\$5,714.31	\$0.00	\$5,714.31	\$0.00	\$5,714.31
WILMINGTON SUCCEEDS FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TIF WILM INC DIST - MUN PUB IMPROV	\$21,825.76	\$0.00	\$21,825.76	\$22,000.00	\$43,825.76
ONEHD FUND (DPOD)	\$112,347.84	\$0.00	\$112,347.84	\$30,000.00	\$142,347.84
STREET MAINT & REPAIR	\$317,185.98	\$133,788.87	\$183,397.11	\$1,830,900.00	\$2,014,298.91
STATE HIGHWAY	\$105,829.80	\$0.00	\$105,829.80	\$57,795.00	\$163,624.80
PERMISSIVE TAX	\$427,058.88	\$971.50	\$428,037.39	\$278,800.00	\$706,737.39
PUBLIC TRANSIT	\$127,650.33	\$43,182.44	\$84,467.89	\$3,542,500.00	\$3,814,647.89
PUBLIC TRANSIT RESERVE FUND	\$84,046.87	\$0.00	\$84,046.87	\$61,602.00	\$145,648.87
STREET LIGHTING	\$228,470.31	\$130,000.00	\$98,470.31	\$238,880.00	\$337,150.31
INSURANCE FUND	\$334,873.96	\$0.00	\$334,873.96	\$4,280,000.00	\$4,614,873.96
MHR FUND	\$0.00	\$0.00	\$0.00	\$5,000,000.00	\$5,000,000.00
BRD OF BLDG SIDE FEE FUND	\$3,328.00	\$003.00	\$2,728.91	\$5,331.00	\$8,056.91
UDAG	\$484,317.34	\$0.00	\$484,317.34	\$48,418.00	\$532,735.34
OHIO VALUED POLICY LAW FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CHIP PROGRAM INCOME FUND	\$5,422.50	\$0.00	\$5,422.50	\$0.00	\$5,422.50
DAVIDS DRIVE TRAIL	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00
CL WILM CROSSINGS PHO 118716	\$0.00	\$1,866.40	\$7,673.80	\$0.00	\$7,673.80
DOAN WALNUT SHORT ST PROJ W12	\$21,113.12	\$21,113.12	\$0.00	\$0.00	\$0.00
DAVIDS DRIVE PHASE II	\$0.00	\$0.00	\$0.00	\$1,825,000.00	\$1,825,000.00
DOAN WALNUT SHORT ST PROJ - OPWC	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
MUN COURT COMPUTER FUND	\$172,850.88	\$486.67	\$173,337.55	\$72,850.00	\$245,187.55
MUNICIPAL PROBATION SERV	\$82,218.68	\$1,092.98	\$81,125.70	\$68,088.00	\$150,213.70

FUND	CASH BALANCE AS OF 12/31/2025	ENCUMBRANCES AS OF 12/31/2025	CARRYOVER BALANCE AVAIL. FOR APPROPR.	TOTAL AMOUNT FROM ALL SOURCES AVAIL. FOR EXPENDITURE	TOTAL AMOUNT AVAILABLE PLUS BALANCES
SPECIAL REVENUE (CONTINUED)					
MAJESTATE'S FUND	\$48,548.82	\$47.85	\$48,498.97	\$48,300.00	\$114,798.07
MUN CT COMMUNITY SERVICE FUND	\$108,514.19	\$0.00	\$108,514.19	\$5,825.00	\$114,339.19
ENFORCE & EDUCATION	\$4,379.25	\$2,000.00	\$2,379.25	\$887.00	\$3,066.25
DRUG LAW ENFORCEMENT	\$45,237.74	\$0.00	\$45,237.74	\$336.00	\$45,573.74
INDIGENT DRUG ALCOH TREAT	\$126,738.91	\$0.00	\$126,738.91	\$10,870.00	\$137,608.91
INDIGENT DEFENSE SUPPORT FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SCRAM FUND	\$75,336.98	\$0.00	\$75,336.98	\$5,940.00	\$81,276.98
COURT SPECIAL PROJECTS FUND	\$384,435.34	\$1,400.00	\$383,035.34	\$188,388.00	\$571,423.34
COMMUNITY CORRECTIONS FUND HP/HAZ	\$138,827.87	\$0.00	\$138,827.87	\$125,000.00	\$263,827.87
PARK IMPROVEMENT	\$441.80	\$0.00	\$441.80	\$0.00	\$441.80
HOTEL LODGING EXCISE TAX	\$1.00	\$0.00	\$1.00	\$140,000.00	\$140,001.00
RETAINED HOTEL LODGING TAX	\$68,843.95	\$0.00	\$68,843.95	\$137,300.00	\$206,143.95
POLICE LEVY	\$548,564.21	\$154,826.95	\$393,737.26	\$4,863,475.08	\$5,412,039.39
FEDERALLY FORFEITED FUNDS	\$18,218.00	\$0.00	\$18,218.00	\$0.00	\$18,218.00
FOP CONTINUING PROF TRAINING	\$23,716.60	\$0.00	\$23,716.60	\$20,000.00	\$43,716.60
POLICE EVIDENCE FUND	\$87,848.07	\$0.00	\$87,848.07	\$3,000.00	\$90,848.07
STATE FORFEITED FUNDS	\$23,194.44	\$0.00	\$23,194.44	\$1,480.00	\$24,674.44
FIRE LEVY	\$174,182.86	\$31,918.73	\$142,264.13	\$1,587,484.00	\$1,760,748.13
EMERGENCY AMBULANCE	\$228,828.84	\$5,447.13	\$223,381.71	\$1,473,948.00	\$1,703,329.71
1883 FIRE/EMER AMBUL. FUND	\$808,829.39	\$1,394.00	\$807,435.39	\$173,888.00	\$981,323.39
RECREATIONAL PURPOSES	\$227,886.16	\$1,288.30	\$226,597.86	\$843,807.00	\$1,070,484.86
SUGAR GROVE CEMETERY FUND	\$245,728.15	\$228,288.15	\$17,439.99	\$47,304.00	\$263,167.14
VOLUNTARY RECYCLING FUND	\$13,484.35	\$0.00	\$13,484.35	\$5,300.00	\$18,784.35
<b>TOTAL SPECIAL REVENUE</b>	<b>\$4,108,817.36</b>	<b>\$761,540.78</b>	<b>\$5,347,376.46</b>	<b>\$31,478,831.00</b>	<b>\$36,826,707.48</b>

FUND	CASH BALANCE AS OF 12/31/2025	ENCUMBRANCES AS OF 12/31/2025	CARRYOVER BALANCE AVAIL. FOR APPROPR.	TOTAL AMOUNT FROM ALL SOURCES AVAIL. FOR EXPENDITURE	TOTAL AMOUNT AVAILABLE PLUS BALANCES
<b>DEBT SERVICE FUNDS</b>					
BOND RETIREMENT FUND	\$1,731.82	\$0.00	\$1,731.82	\$1,728,378.90	\$1,730,108.82
<b>TOTAL</b>	<b>\$1,731.82</b>	<b>\$0.00</b>	<b>\$1,731.82</b>	<b>\$1,728,378.90</b>	<b>\$1,730,108.82</b>
<b>CAPITAL PROJECT FUNDS</b>					
TOTAL CAPITAL PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>SPECIAL ASSESSMENT FUNDS</b>					
TOTAL SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FUND	CASH BALANCE AS OF 12/31/2025	ENCUMBRANCES AS OF 12/31/2025	CARRYOVER BALANCE AVAIL. FOR APPROPR.	TOTAL AMOUNT FROM ALL SOURCES AVAIL. FOR EXPENDITURE	TOTAL AMOUNT AVAILABLE PLUS BALANCES
<b>ENTERPRISE FUNDS</b>					
WATER REVENUE	\$4,021,458.26	\$1,054,294.90	\$4,897,183.30	\$4,156,006.00	\$11,123,163.30
WAS ONCA DESIGN GRANT FUND	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00
WAS SETTLEMENT/LITIGATION FUND	\$677,787.81	\$0.00	\$677,787.81	\$690,000.00	\$1,377,787.61
WAS PLAN STUDY ARMS 9888 W/LM	\$0.00	\$0.00	\$0.00	\$818,586.53	\$818,586.53
WATER BOND INTEREST FUND	\$150,100.00	\$0.00	\$150,100.00	\$298,487.50	\$448,587.50
WATER BOND RESERVE FUND	\$800,488.22	\$0.00	\$800,488.22	\$84,000.00	\$884,488.22
WATER BOND PRINCIPAL FUND	\$3,083.87	\$0.00	\$3,083.87	\$898,180.00	\$898,183.87
WATER RESERVE FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SEWER SYSTEM REVENUE	\$7,894,843.98	\$724,588.88	\$7,170,246.10	\$4,896,100.00	\$11,265,446.10
MMTP-WPCLF IMPROV/CONST FUND	\$0.00	\$0.00	\$0.00	\$1,300,000.00	\$1,300,000.00
30D-WWTP GRANT	\$0.00	\$0.00	\$0.00	\$163,536.17	\$163,536.17
STORMWATER FUND	\$1,590,330.00	\$342,890.78	\$1,947,640.12	\$1,096,330.00	\$3,433,960.12
WASTE REVENUE	\$1,419,790.50	\$133,869.18	\$1,286,191.32	\$4,822,536.00	\$6,808,696.32
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$18,637,984.22</b>	<b>\$2,128,243.78</b>	<b>\$16,507,739.44</b>	<b>\$20,807,746.28</b>	<b>\$27,618,486.70</b>
<b>INTERNAL SERVICE FUNDS</b>					
INTERNAL SERVICE FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>FIDUCIARY FUNDS</b>					
POLICE PENSION	\$0.00	\$0.00	\$0.00	\$470,498.00	\$470,498.00
IRE PENSION	\$0.00	\$0.00	\$0.00	\$484,830.00	\$484,830.00
SALVIN PARK TRUST	\$2,094.73	\$0.00	\$2,094.73	\$1,575.00	\$3,669.73
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$2,094.73</b>	<b>\$0.00</b>	<b>\$2,094.73</b>	<b>\$686,911.00</b>	<b>\$688,606.73</b>
<b>TOTAL ALL FUNDS</b>	<b>\$26,444,431.07</b>	<b>\$3,228,792.71</b>	<b>\$33,216,636.28</b>	<b>\$72,180,178.64</b>	<b>\$105,404,618.00</b>

**AC#1 Village of Midland**

Fund	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
General Fund	68,987.35	22,845.00	17,929.00	109,541.35
Special Revenue Funds	83,656.07	-	25,785.00	109,441.07
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	-	-	-	-
<b>TOTAL</b>	<b>182,623.42</b>	<b>22,845.00</b>	<b>43,714.00</b>	<b>218,982.42</b>

Actual Beginning Unencumbered Cash Balances CLINTON COUNTY BUDGET COMMISSION

List Funds Separately

	FUND	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
1000	General Fund	68,967.36	22,645.00	17,929.00	109,541.36
	<b>Special Revenue Funds</b>				
2011	Street Construct., maint. & repair	38,993.26	-	19,440.00	58,433.26
2021	State Highway	17,405.11	-	1,940.00	19,345.11
2091	Law Enforcement Trust	4,078.42	-	3,055.00	7,133.42
2101	Permissive Motor Vehicle License	23,179.28	-	1,350.00	24,529.28
2151	Coronavirus Relief Fund	-	-	-	-
	State Grant-Public Works (2061)	-	-	-	-
	State Grant-CDBG (2062)	-	-	-	-
	State Grant-Natureworks (2063)	-	-	-	-
	<b>Total Special Revenue Funds</b>	<b>83,656.07</b>	<b>-</b>	<b>25,785.00</b>	<b>109,441.07</b>

**AC#1 Village of Port William**

Fund	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
General Fund	72,354.06	22,011.00	31,881.29	126,246.35
Special Revenue Funds	140,700.74	-	24,900.00	165,600.74
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	3,152.23	-	-	3,152.23
<b>TOTAL</b>	<b>216,207.03</b>	<b>22,011.00</b>	<b>56,781.29</b>	<b>294,999.32</b>

\*Actual unencumbered balances

CLINTON COUNTY BUDGET COMMISSION

List Funds Separately

	FUND	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
	General Fund	72,354.06	22,011.00	31,881.29	126,246.35
	<b>Special Revenue Funds</b>				
2011	Street Construction/Maint & Repair	140,700.74	-	24,900.00	165,600.74
2061	ARPA Fund	-	-	-	-
	Fire and Rescue, Ambulance and EMS	-	-	-	-
	<b>Total Special Revenue Funds</b>	<b>140,700.74</b>	<b>-</b>	<b>24,900.00</b>	<b>165,600.74</b>
	<b>Debt Service Funds</b>				
	General Firehouse Bond Retirement	-	-	-	-
	<b>Total Debt Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Capital Projects funds</b>				
	<b>Total Capital Projects Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Special Assessment Funds</b>				
	<b>Total Special Assessment Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Enterprise Funds</b>				
	<b>Total Enterprise Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Internal Service Funds</b>				
	<b>Total Internal Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fiduciary Funds</b>				
	Custodial Funds	-	-	-	-
9901	Mayor's Court	3,152.23	-	-	3,152.23
	<b>Total Fiduciary Funds</b>	<b>3,152.23</b>	<b>-</b>	<b>-</b>	<b>3,152.23</b>

**AC#1 Village of Sabina**

Fund	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
General Fund	1,295,825.10	974,564.00	167,000.00	2,437,389.10
Special Revenue Funds	284,708.12	145,187.00	11,573.00	441,468.12
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	1,250,888.12	-	1,332,300.00	2,583,288.12
Internal Service Funds	-	-	-	-
Fiduciary Funds	366.10	-	-	366.10
<b>TOTAL</b>	<b>2,831,885.44</b>	<b>1,119,751.00</b>	<b>1,810,873.00</b>	<b>5,462,609.44</b>

*\*Actual unencumbered balances*

**CLINTON COUNTY BUDGET COMMISSION**

Rev. Code Sec. 5706.36

List Funds Separately

FUND	Unencumbered Balance 1/1/2026	Taxes	Other Sources	Total
1000 General Fund	1,295,825.10	974,564.00	167,000.00	2,437,389.10
Special Revenue Funds				
2011 Street Construction/Maint & Repair	95,625.44	139,404.00	1,226.00	239,255.44
2021 State Highway Improvement Fund	85,359.22	5,783.00	747.00	92,889.22
2021 Law Enforcement Drug	10,078.30	-	476.00	10,554.30
2021 Law Enforcement	-	-	-	-
2022 Police Trust	42,386.21	-	5,800.00	48,186.21
2023 Law Enforcement Training	1,592.00	-	-	1,592.00
2024 Law Enforcement & Education	50.29	-	-	50.29
2101 Permissive MVL	-	-	-	-
2131 Police Pension	42,282.46	-	-	42,282.46
2181 Coronavirus Relief	3,953.20	-	3,326.00	6,879.20
FEMA	-	-	-	-
<b>Total Special Revenue Funds</b>	<b>284,708.12</b>	<b>145,187.00</b>	<b>11,573.00</b>	<b>441,468.12</b>
Debt Service Funds				
Sewer	-	-	-	-
<b>Total Debt Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Projects funds				
4201 Capital Improvement- Street Grant	-	-	-	-
<b>Total Capital Projects Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Enterprise Funds				
6101 Water Operating	56,868.12	-	536,250.00	593,118.12
6201 Sewer Operating	1,133,152.63	-	503,550.00	1,636,712.63
6601 Swimming Pool	5,487.43	-	57,500.00	62,987.43
6901 Sanitation Enterprise	26,790.31	-	172,000.00	200,790.31
6701 OPWC Sewer Construction Loan	-	-	-	-
6702 Sewer Phase II OPWC Grant/Loan	-	-	-	-
6703 Sewer School Pump Station & Force Ma	-	-	-	-
6704 Sewer OWDA Phase III Design	-	-	-	-
6705 Water OPWC/N. Howard Grant	-	-	-	-
6706 Water OWDA/N. Howard Loan	-	-	-	-
6701 Water Service Deposits	24,677.63	-	3,000.00	27,677.63
<b>Total Enterprise Funds</b>	<b>1,280,888.12</b>	<b>-</b>	<b>1,332,300.00</b>	<b>2,583,288.12</b>
Internal Service Funds				
<b>Total Internal Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fiduciary Funds				
Trust Funds	-	-	-	-
Agency Funds	-	-	-	-
9101 Unclaimed Monies	366.10	-	-	366.10
<b>Total Fiduciary Funds</b>	<b>366.10</b>	<b>-</b>	<b>-</b>	<b>366.10</b>

**AC#1 Blanchester Public Library**

Fund	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
General Fund	1,359,101.89	223,000.00	544,081.65	2,126,183.54
Special Revenue Funds	-	-	-	-
Debt Service Funds	-	-	-	-
Capital Projects Funds	148,773.24	-	100.00	148,873.24
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	-	-	-	-
<b>TOTAL</b>	<b>1,507,875.13</b>	<b>223,000.00</b>	<b>544,181.65</b>	<b>2,275,056.78</b>

*\*\* Actual Unencumbered Balance*

**CLINTON COUNTY BUDGET COMMISSION**

List Funds Separately

	FUND	Unencumbered Balance 1/1/2028	Levied Property Taxes	Other Sources	Total
	General Fund	1,359,101.89	223,000.00	644,081.65	2,126,183.54
	Special Revenue Funds				
	Total Special Revenue Funds	-	-	-	-
	Debt Service Funds				
	Total Debt Service Funds	-	-	-	-
	Capital Projects funds				
401	Building and Repair	148,773.24	-	100.00	148,873.24
	Building & Repair Lyons	-	-	-	-
	Total Capital Projects Funds	148,773.24	-	100.00	148,873.24

**AC#1 Wilmington Public Library**

Fund	Unencumbered Balance 1/1/2028	Levied Property Taxes	Other Sources	Total
General Fund	1,773,155.09	642,754.00	907,232.45	3,323,141.54
Special Revenue Funds	-	-	-	-
Debt Service Funds	-	-	-	-
Capital Projects Funds	1,245,419.82	-	477,000.00	1,722,419.82
Special Assessment Funds	534.79	-	-	534.79
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Non-Expendable Funds	-	-	-	-
Expendable Trust Funds	-	-	-	-
Total Fiduciary Funds	-	-	-	-
<b>TOTAL</b>	<b>3,019,109.70</b>	<b>642,754.00</b>	<b>1,384,232.45</b>	<b>5,046,096.15</b>

\*Actual unencumbered balance

CLINTON COUNTY BUDGET COMMISSION

List Funds Separately

	FUND	Unencumbered Balance 1/1/2028	Levied Property Taxes	Other Sources	Total
1000	General Fund	1,773,155.09	642,754.00	907,232.45	3,323,141.54
	Special Revenue Funds				
2001	Technology Fund	-	-	-	-
2002	Bhieves Fund	-	-	-	-
2003	Kirk Fund	-	-	-	-
2901	Coronavirus Relief	-	-	-	-
	Total Special Revenue Funds	-	-	-	-
	Debt Service Funds				
	Total Debt Service Funds	-	-	-	-
	Capital Projects funds				
4001	Building & Repair Fund	1,035,148.85	-	217,000.00	1,252,148.85
4002	Land Acquisition & Improvement	210,270.97	-	260,000.00	470,270.97
	Total Capital Projects Funds	1,245,419.82	-	477,000.00	1,722,419.82
	Permanent Funds				
4001	Daugherty Fund	-	-	-	-
4002	Peelle Fund	406.90	-	-	406.90
4003	West Fund	127.89	-	-	127.89
	Total Special Assessment Fund	534.79	-	-	534.79

**AC#1 Port William-Liberty Township JF&EMS District**

Fund	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
General Fund	1,134,288.50	475,000.00	3,000.00	1,612,288.50
Special Revenue Funds	30,199.46	-	20,000.00	50,199.46
Debt Service Funds	86,127.62	100,000.00	500.00	186,627.62
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	-	-	-	-
<b>TOTAL</b>	<b>1,230,615.58</b>	<b>575,000.00</b>	<b>23,500.00</b>	<b>1,829,115.58</b>

\* Actual Unencumbered Balances

CLINTON COUNTY BUDGET COMMISSION

Rev. Code Sec. 9705.36

Use Funds Separately

	FUND	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
1000	General Fund	1,134,288.50	475,000.00	3,000.00	1,612,288.50
	Special Revenue Funds				
2272	Coronavirus Relief	-	-	-	-
2273	CARES Act Relief	-	-	-	-
2274	ARPA Funds-Ambulance Grant	-	-	-	-
2281	Ambulance & Emergency Medical Ser	30,199.46	-	20,000.00	50,199.46
	<b>Total Special Revenue Funds</b>	<b>30,199.46</b>	<b>-</b>	<b>20,000.00</b>	<b>50,199.46</b>
	Debt Service Funds				
3181	Bond Retirement Fund	-	-	-	-
3182	General Firehouse Bond Retiremen	86,127.62	100,000.00	500.00	186,627.62
	<b>Total Debt Service Funds</b>	<b>86,127.62</b>	<b>100,000.00</b>	<b>500.00</b>	<b>186,627.62</b>

**AC#1 SRWW Joint Fire District #2**

Fund	Unencumbered Balance 1/1/2026	Levied Property Taxes	Other Sources	Total
General Fund	1,701,745.93	109,868	10,000	1,821,413.93
Special Revenue Funds	47,016.15	500,000	150,000	897,016.15
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	88,135.51	-	-	88,135.51
<b>TOTAL</b>	<b>1,836,897.59</b>	<b>609,868</b>	<b>160,000</b>	<b>2,606,865.59</b>

\* Actual Unencumbered Balance

CLINTON COUNTY BUDGET COMMISSION

List Funds Separately

FUND	Unencumbered Balance 1/1/2026	Lavied Property Taxes	Other Sources	Total
General Fund	1,701,745.93	109,666	10,000	1,821,413.93
<b>Special Revenue Funds</b>				
Ambulance & Emergency Medical Ser	47,016.15	500,000	150,000	697,016.15
<b>Total Special Revenue Funds</b>	<b>47,016.15</b>	<b>500,000</b>	<b>150,000</b>	<b>697,016.15</b>
<b>Debt Service Funds</b>				
Truck Debt Service	-	-	-	-
<b>Total Debt Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Projects funds</b>				
<b>Total Capital Projects Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Assessment Funds</b>				
<b>Total Special Assessment Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Enterprise Funds</b>				
<b>Total Enterprise Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internal Service Funds</b>				
<b>Total Internal Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fiduciary Funds</b>				
Fire Trust Fund	56,706.39	-	-	56,706.39
EMS Trust Fund	31,429.12	-	-	31,429.12
<b>Total Fiduciary Funds</b>	<b>88,135.51</b>	<b>-</b>	<b>-</b>	<b>88,135.51</b>

**AC#1 Clinton-Highland JFD**

Fund	Unencumbered Balance 1/1/2026	Taxes	Other Sources	Total
General Fund	2,319,434.42	633,000.00	89,500.00	3,041,934.42
Special Revenue Funds	264,441.62	-	96,000.00	360,441.62
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	-	-	-	-
<b>TOTAL</b>	<b>2,583,876.04</b>	<b>633,000.00</b>	<b>185,500.00</b>	<b>3,402,376.04</b>

\*\* Actual Unencumbered Cash Balances

List Funds Separately

FUND	Unencumbered Balance 1/1/2026	Taxes	Other Sources	Total
1000 General Fund	2,319,434.42	633,000.00	89,500.00	3,041,934.42
<b>Special Revenue Funds</b>				
2901 Ambulance & Emergency Medical Services Fu	264,441.62	-	96,000.00	360,441.62
<b>Total Special Revenue Funds</b>	<b>264,441.62</b>	<b>-</b>	<b>96,000.00</b>	<b>360,441.62</b>

Other Discussion:

Logan discussed Budget Commission over site update and carryover balances.

End of Minutes

CLINTON COUNTY BUDGET COMMISSION

APPROVED February 17 20 26

*Mum B. Smith*  
*[Signature]*  
*[Signature]*