



OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS

2025 OFFICERS

Josh Gerth, President

Bonnie Batchler, 1st Vice President

Mark Jeffreys, 2nd Vice President

Kenneth F. Reed, Treasurer

Mark R. Policinski, Secretary

BUDGET COMMITTEE

Josh Gerth Anderson Township President

Bonnie Batchler Clermont County Board of Commissioners 1st Vice President

Gary W. Moore Boone County Fiscal Court Past President

T.C. Rogers
Butler County Board
of Commissioners

Kevin Turner

Dearborn County Board
of Commissioners

Kenneth F. Reed Resident Member Treasurer

Mark Jeffreys City of Cincinnati 2nd Vice President

Steve Pendery
Campbell County Fiscal Court

Kris Knochelmann Kenton County Fiscal Court

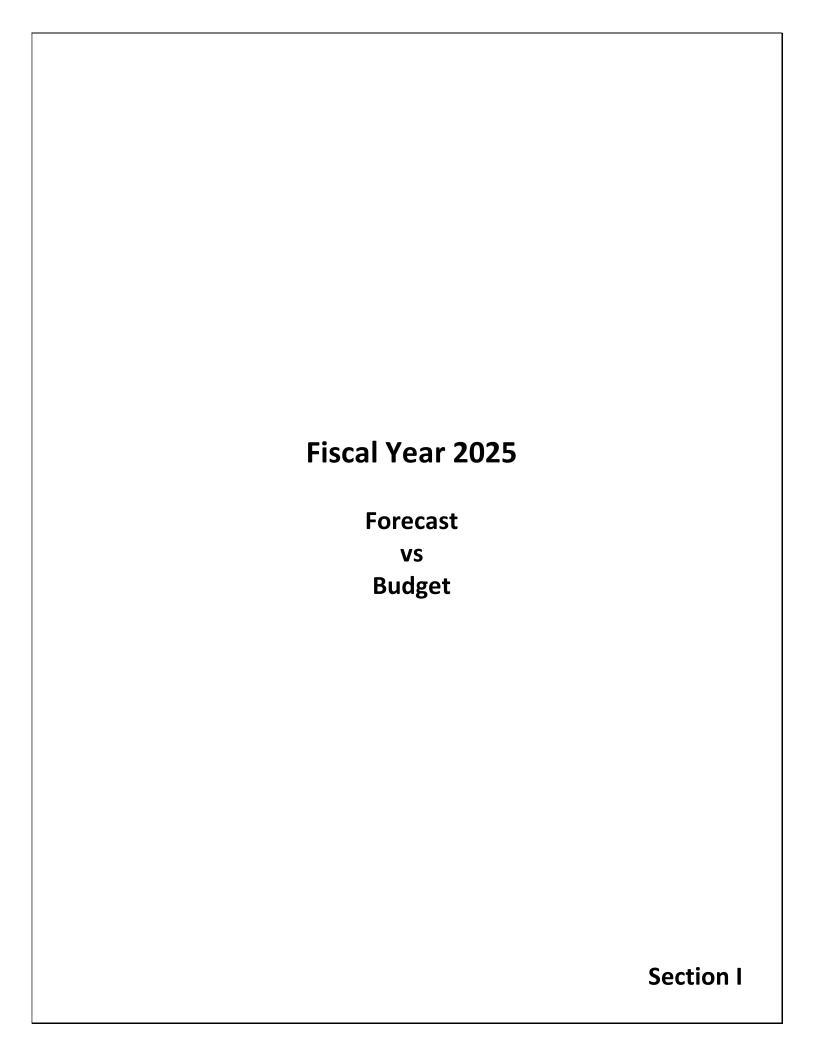
Denise Driehaus Hamilton County Board of Commissioners

David G. Young Warren County Board of Commissioners

Approved by the OKI Budget Committee on 05/08/2025 Approved by the OKI Board of Directors on 06/12/2025

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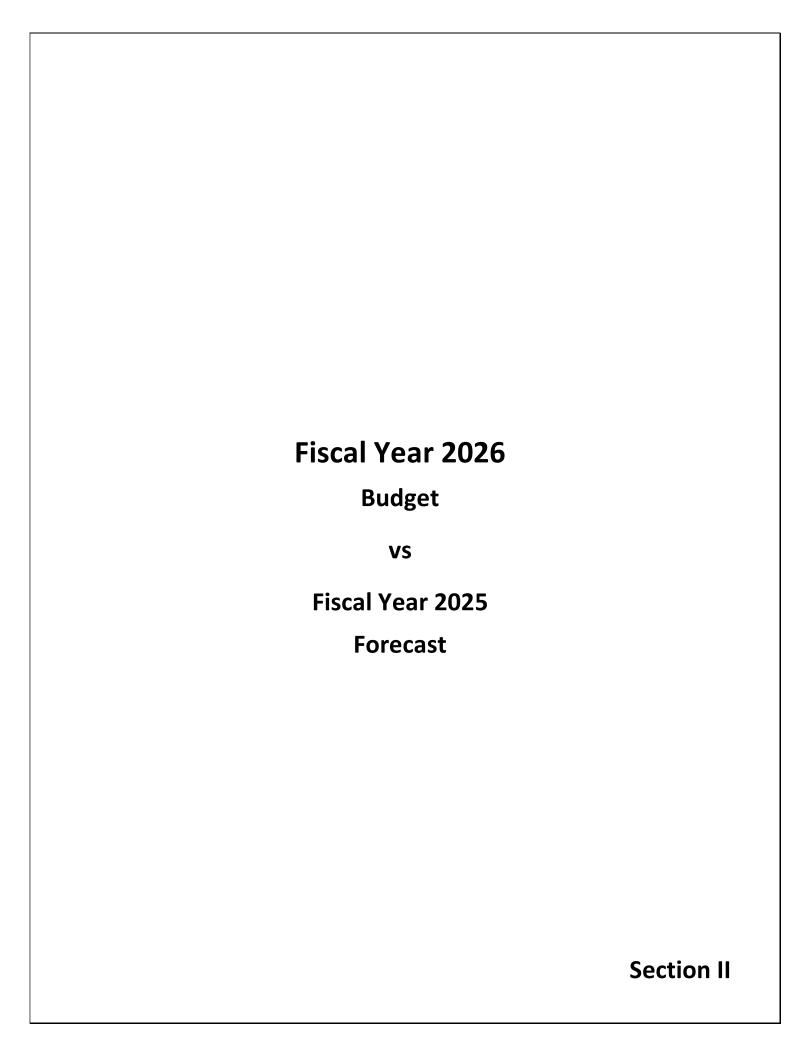


FY 2025 FORECAST vs FY 2025 OPERATING BUDGET EXPENSES

		ECAST 2 0 2 5	_	DGET 2 0 2 5	INCRE (DECRI		Per Cent
1. SALARIES AND WAGES		\$3,270,830		\$3,308,777		(37,947)	-1.1%
2. FRINGE BENEFITS		1,295,773		1,405,456		(109,683)	-7.8%
3. TRAVEL, SUBSISTENCE AND							
PROFESSIONAL DEVELOPMENT		114,027		152,727		(38,700)	-25.3%
Employee Travel	9,898		14,970		(5,072)		-33.9%
Professional Development	83,518		90,925		(7,407)		-8.1%
Executive Board Travel	2,011		25,000		(22,989)		-92.0%
Agency Memberships	16,944		19,417		(2,473)		-12.7%
Professional Publications	1,656		2,415		(759)		-31.4%
Board Development/Director Search	0		0		` o´		
4. PRINTING, MARKETING							
AND CONTRACTUAL		4,607,515		4,272,764		334,751	7.8%
Technical Consultants	434,678		767,500		(332,822)		-43.4%
Professional Services, Other	260,523		253,176		7,347		2.9%
Contracts with Government Agencies	3,573,015		2,914,907		658,108		22.6%
Outside Printing and Graphics	2,873		2,100		773		36.8%
Marketing and Promotions	325,200		325,000		200		0.1%
Data Subscriptions and Other	11,226		10,081		1,145		11.4%
5. OTHER EXPENDITURES		819,333		842,598		(23,265)	-2.8%
Materials and Supplies	81,588		110,357		(28,769)		-26.1%
Occupancy and Communications	373,929		380,994		(7,065)		-1.9%
Postage, Freight and Shipping	1,645		2,071		(426)		-20.5%
Equipment Repairs and Maintenance	82,202		87,022		(4,820)		-5.5%
Legal Counsel and Audit	138,597		146,150		(7,553)		-5.2%
Insurance	41,263		40,678		585		1.4%
Meetings and Public Hearings	59,112		36,258		22,854		63.0%
Depreciation of Agency Assets	30,554		25,780		4,774		18.5%
Legal Advertising	2,658		4,288		(1,630)		-38.0%
EE Benefit Plan Fees	0		500		(500)		
Purchases for Resale	0		0		0		
Other Unclassified Expenses	7,785		8,500		(715)		-8.4%
6. CONTRIBUTED SERVICES		347,561		203,025		144,536	71.2%
Contributed Services	347,561		203,025		144,536		
Contributed Services in excess of required ma	51,000		51,050		(50)		
BUDGETED EXPENSES		\$10,455,039		\$10,185,347		269,692	2.6%

FY 2025 FORECAST vs FY 2025 OPERATING BUDGET REVENUES

		ECAST 2 0 2 5		OGET 2 0 2 5	INCRI (DECR		Per Cent
1. FEDERAL GRANT FUNDS		\$3,576,783		\$3,095,068		481,715	15.6%
Federal Transit Admnistration (FTA)	2,822,863		2,490,075		332,788		13.4%
Department of Energy (DOE)	0		0		0		#DIV/0!
Federal Rail Administration (FRA)	432,119		271,520		160,599		59.1%
U.S. Environmental Protection Agency (US EPA)	321,801		333,473		(11,672)		-3.5%
2. STATE FUNDED CONTRACTS		5,328,806		5,673,159		(344,353)	-6.1%
FHWA/ODOT - Federal Funds Planning (CPG)	3,117,828		3,447,896		(330,068)		-9.6%
FHWA/ODOT - Federal Funds (STBG)	599,456		508,677		90,779		17.8%
FHWA/ODOT - Federal Funds Rideshare (CMAQ)	156,064		151,045		5,019		3.3%
FHWA/ODOT - Federal Funds Ozone (CMAQ)	144,744		149,017		(4,273)		-2.9%
FHWA/ODOT - Federal Funds Research	0		0		0		#DIV/0!
FHWA/KYTC - Federal Funds Planning (PL & FTA)	869,148		919,471		(50,323)		-5.5%
FHWA/KYTC - Federal Funds (SNK)	127,538		108,225		19,313		17.8%
FHWA/KYTC - Federal Funds (HPR)	0		0		0		#DIV/0!
FHWA/KYTC - Federal Funds Rideshare (SNK)	41,505		40,170		1,335		3.3%
FHWA/KYTC - Federal Funds Ozone (SNK)	38,494		39,630		(1,136)		-2.9%
FHWA/KYTC - Federal Funds (CMAQ)	0		0		0		#DIV/0!
FHWA/INDOT - Federal Funds Planning (PL)	0		0		0		#DIV/0!
FHWA/INDOT - State Funds (SPR)	60,000		60,000		(0)		0.0%
OEPA - 604(b), State Biennium, & ARRA	174,029		249,028		(74,999)		-30.1%
IDEM - ARRA Water	0		0		0		
Other Water Quality Environmental Funding	U		U				
3. LOCAL GOVERNMENT CONTRACTS		1,122,262		1,024,795		97,467	9.5%
Member County Fuding Agreements	706,515		706,515		(0)		0.0%
Local Contracts	415,747		318,280		97,467		30.6%
4. MISCELLANEOUS REVENUES		109,184		109,184		0	0.0%
Interest Income and Administrative Fees	43,184		43,184		0		0.0%
Operating Revenues and Misc.	66,000		66,000		0		0.0%
5. CONTRIBUTED SERVICES		347,561		203,025		144,536	71.2%
Contributed Services	347,561		203,025		144,536		
Contributed Services in excess of required match	51,000		51,050		(50)		
6. OPERATING SURPLUS		(29,557)		80,116		(109,673)	-136.9%
Funds Provided (to)/from Surplus	(29,557)		80,116		(109,673)		
BUDGETED REVENUES		10,455,039		10,185,347		269,692	2.6%

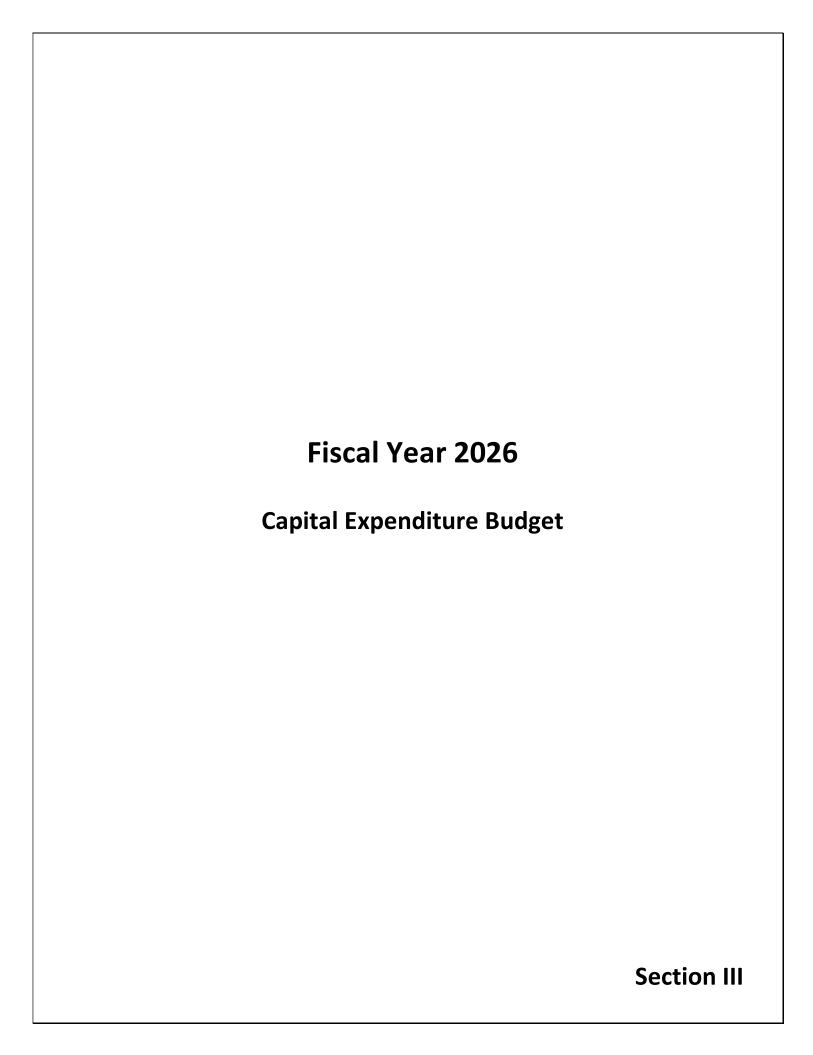


FY 2026 OPERATING BUDGET vs FY 2025 FORECAST EXPENSES

		BUD FY 2			ECAST 2 0 2 5	INCRE (DECRE		Per Cent
1.	SALARIES AND WAGES		\$3,489,879		\$3,270,830		219,049	6.7%
2.	FRINGE BENEFITS		1,494,143		1,295,773		198,370	15.3%
3.	TRAVEL, SUBSISTENCE AND							
	PROFESSIONAL DEVELOPMENT		198,668		114,027		84,641	74.2%
	Employee Travel	18,438		9,898		8,540		86.3%
	Professional Development	129,866		83,518		46,348		55.5%
	Executive Board Travel	25,000		2,011		22,989		1143.2%
	Agency Memberships	22,846		16,944		5,902		34.8%
	Professional Publications	2,518		1,656		862		52.0%
	Board Development/Director Search	0		0				
4.	PRINTING, MARKETING							
	AND CONTRACTUAL		4,990,553		4,607,515		383,038	8.3%
	Technical Consultants	786,855		434,678		352,177		81.0%
	Professional Services, Other	292,725		260,523		32,202		12.4%
	Contracts with Government Agencies	3,572,728		3,573,015		(287)		0.0%
	Outside Printing and Graphics	1,635		2,873		(1,238)		-43.1%
	Marketing and Promotions	325,250		325,200		50		0.0%
	Data Subscriptions and Other	11,360		11,226		134		1.2%
5.	OTHER EXPENDITURES		1,015,558		819,333		196,225	23.9%
	Materials and Supplies	140,890		81,588		59,302		72.7%
	Occupancy and Communications	384,219		373,929		10,290		2.8%
	Postage, Freight and Shipping	1,326		1,645		(319)		-19.4%
	Equipment Repairs and Maintenance	84,063		82,202		1,862		2.3%
	Legal Counsel and Audit	148,543		138,597		9,946		7.2%
	Insurance	43,126		41,263		1,863		4.5%
	Meetings and Public Hearings	70,558		59,112		11,446		19.4%
	Depreciation of Agency Assets	34,601		30,554		4,047		13.2%
	Legal Advertising	5,004		2,658		2,346		88.3%
	EE Benefit Plan Fees	500		0		500		
	Purchases for Resale	0		0		0		
	Other Unclassified Expenses	102,728		7,785		94,943		1219.5%
6.	CONTRIBUTED SERVICES		264,350		347,561		(83,211)	-23.9%
	Contributed Services	264,350		347,561		(83,211)		
	Contributed Services in excess of required match	45,436		51,000		(5,564)		_
	BUDGETED EXPENSES		11,453,151		10,455,039		998,112	9.5%

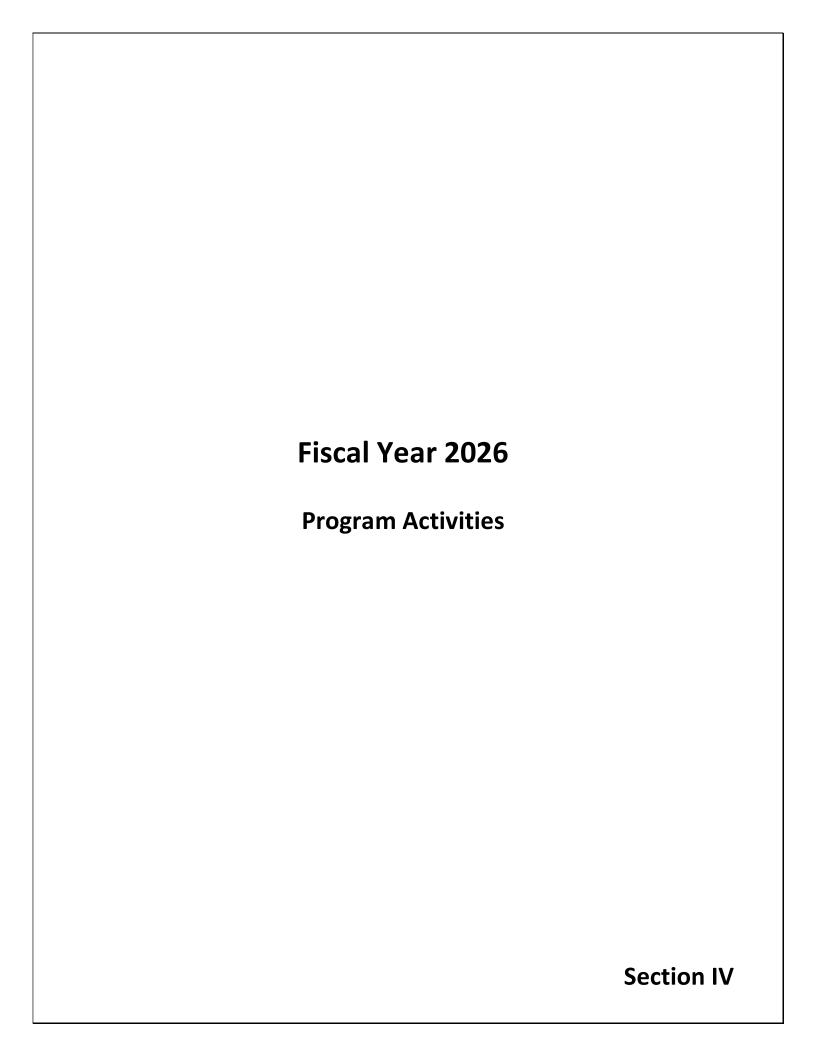
FY 2026 OPERATING BUDGET vs FY 2025 FORECAST REVENUES

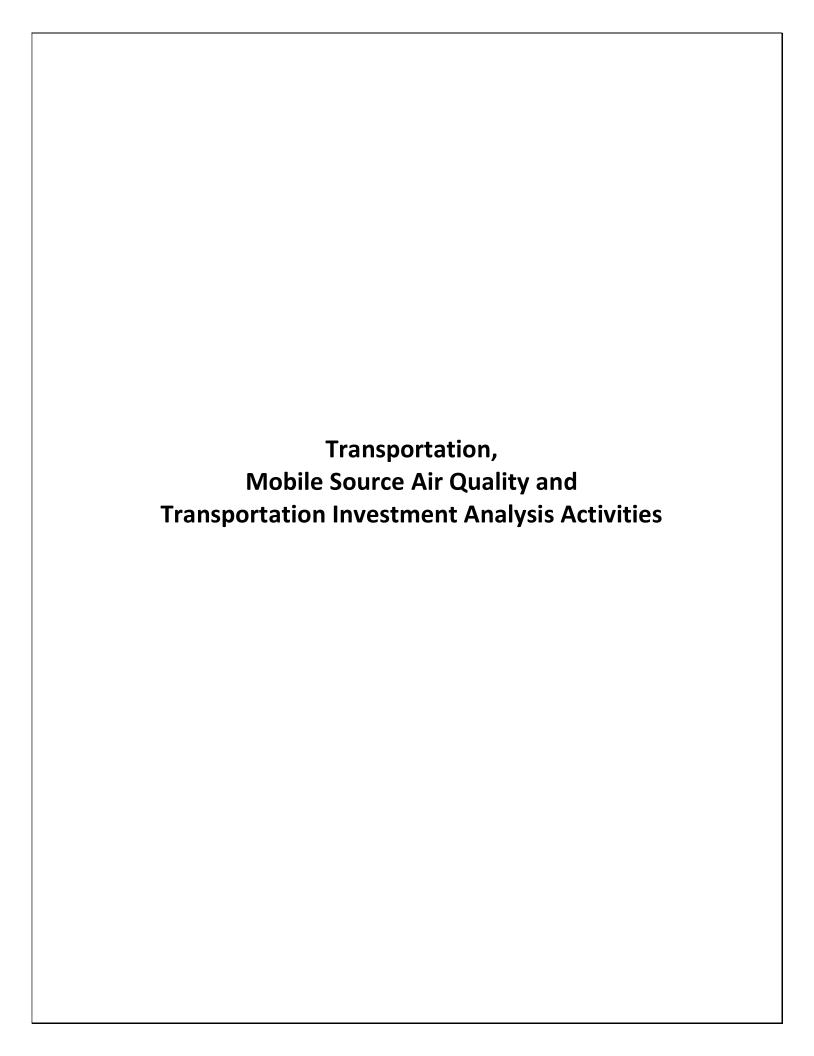
		OGET 2 0 2 6		0 2 5	INCRI (DECR		Per Cent
1. FEDERAL GRANT FUNDS		\$3,551,049		\$3,576,783		(\$25,734)	-0.7%
Federal Transit Admnistration (FTA) Department of Energy (DOE)	3,286,640 0		2,822,863		463,777 0		16.4% #DIV/0!
Federal Rail Administration (FRA)	0		432.119		(432,119)		-100.0%
U.S. Environmental Protection Agency (US EPA)	264,409		321,801		(57,392)		-17.8%
2. STATE FUNDED CONTRACTS		6,219,279		5,328,806		890,473	16.7%
FHWA/ODOT - Federal Funds Planning (CPG)	3,633,161		3,117,828		515,333		16.5%
FHWA/ODOT - Federal Funds (STBG)	593,565		599,456		(5,891)		-1.0%
FHWA/ODOT - Federal Funds Rideshare (CMAQ)	153,014		156,064		(3,050)		-2.0%
FHWA/ODOT - Federal Funds Ozone (CMAQ)	141,243		144,744		(3,501)		-2.4%
FHWA/ODOT - Federal Funds State Safety	114,000		0		114,000		#DIV/0!
FHWA/ODOT - Federal Funds Research	0		0		0		#DIV/0!
FHWA/KYTC - Federal Funds Planning (PL & FTA)	1,062,441		869,148		193,293		22.2%
FHWA/KYTC - Federal Funds (SNK)	126,285		127,538		(1,253)		-1.0%
FHWA/KYTC - Federal Funds (HPR)	0		0		0		#DIV/0!
FHWA/KYTC - Federal Funds Rideshare (SNK) FHWA/KYTC - Federal Funds Ozone (SNK)	40,693 37,563		41,505 38,494		(812)		-2.0% -2.4%
FHWA/KYTC - Federal Funds Ozone (SNK) FHWA/KYTC - Federal Funds (CMAQ)	37,303		36,494 0		(931) 0		-2.4%
FHWA/INDOT - Federal Funds Planning (PL)	0		0		0		#DIV/0!
FHWA/INDOT - State Funds (SPR)	60,000		60,000		0		#DIV/0:
OEPA - 604(b), State Biennium, & ARRA	257,314		174,029		83,285		47.9%
IDEM - ARRA Water	0		0		0		
Other Water Quality Environmental Funding	0		0		· ·		
3. LOCAL GOVERNMENT CONTRACTS		1,249,029		1,122,262		126,767	11.3%
Member County Fuding Agreements	716,603		706,515		10,088		1.4%
Local Contracts	532,426		415,747		116,679		28.1%
4. MISCELLANEOUS REVENUES		114,736		109,184		5,552	5.1%
Interest Income and Administrative Fees	43,736		43,184		552		1.3%
Operating Revenues and Misc.	71,000		66,000		5,000		7.6%
5. CONTRIBUTED SERVICES		264,350		347,561		(83,211)	-23.9%
Contributed Services	264,350		347,561		(83,211)		
Contributed Services in excess of required match	45,436		51,000		(5,564)		
6. OPERATING SURPLUS		54,708		(29,557)		84,265	-285.1%
Funds Provided (to)/from Surplus	54,708		(29,557)		84,265		
BUDGETED REVENUES		11,453,151		10,455,039	-	998,112	9.5%



FY 2026 CAPITAL EXPENDITURE BUDGET

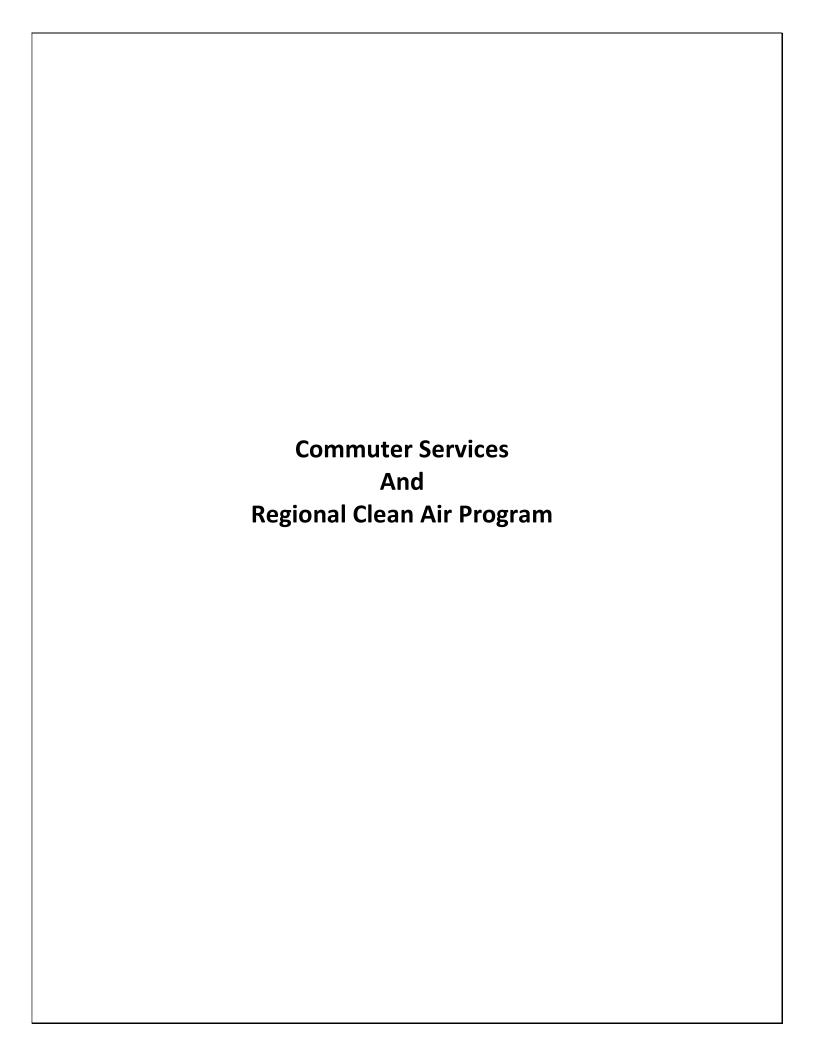
1.	Computer Hardware and Software	\$10,000
2.	GIS, Transportation Modeling, and Simulation Systems	95,000
3.	Office Furniture and Equipment	0
4.	Leasehold Improvements	0
5.	Financial Management Software	0
6.	Vehicles	0
	FY 2026 CAPITAL BUDGET	\$105,000





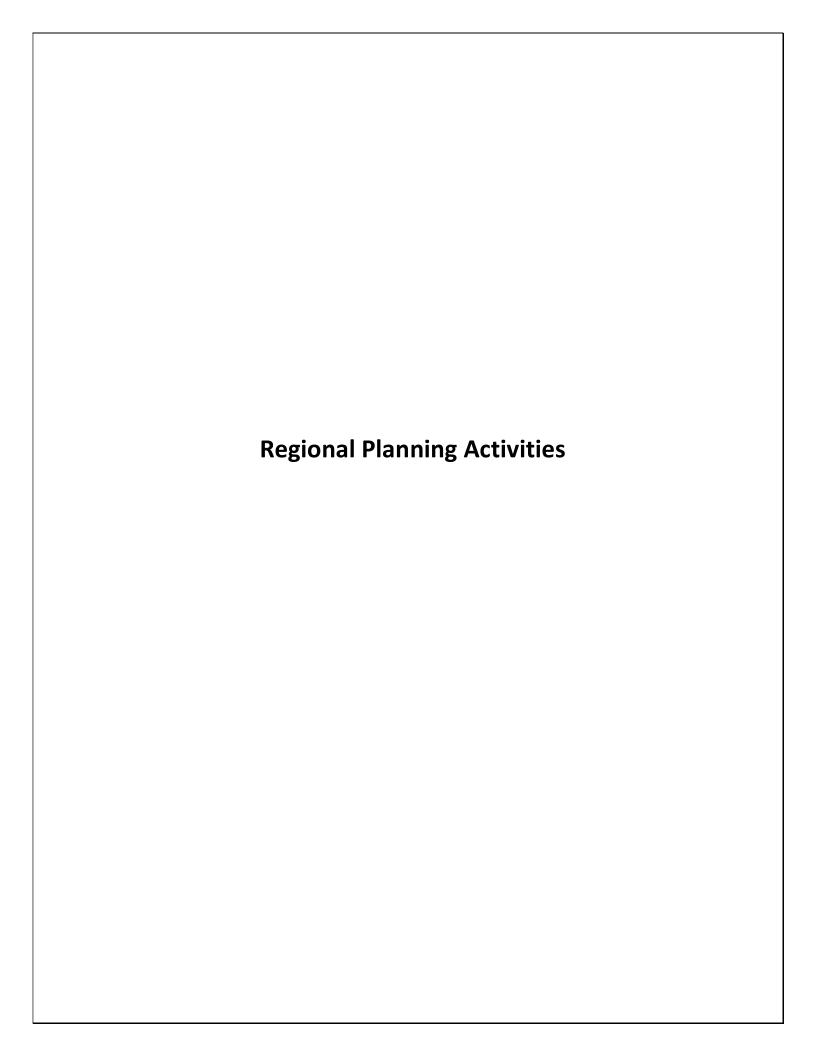
TRANSPORTATION, MOBILE SOURCE AIR QUALITY, TRANSPORTATION INVESTMENT ANALYSIS AND PE/EIS ACTIVITIES

<u>EXPENDITURES</u>	FY 2026 BUDGET	FY 2025 FORECAST
Direct Personnel	\$1,910,363	\$1,793,915
Direct Fringe Benefits	\$1,223,440	\$1,119,696
Travel and Development	\$115,512	\$66,695
Contractual & Marketing	\$4,213,183	\$3,797,777
Capital Expenditure - Computers & Software	\$95,000	\$0
Printing and Reproduction	\$0	\$0
Other Direct Expenses	\$172,419	\$128,015
Allocated Indirect Costs	\$2,166,007	\$2,093,753
Contributed Services Contributed Services in excess of required match	\$244,786 0	\$327,561 0
TOTAL BUDGETED EXPENSES	\$10,140,710	\$9,327,412
TOTAL BODGLTLD LAFLINGLS	φ10,140,710	93,327,412
SOURCE OF FUNDS	FY 2026 BUDGET	FY 2025 FORECAST
FTA 5310 Funds (Administrative and Pass-Through)	\$3,286,640	2,822,863
Federal Rail Administration (FRA)	\$0	432,119
FHWA/ODOT Federal/State Funds (CPG, STBG, & Research)	\$4,340,725	3,717,284
FHWA/KYTC Federal/State Funds (PL, FTA, & SNK)	\$1,188,726	996,686
FHWA/INDOT Federal/State Funds (PL & SPR)	\$60,000	60,000
Member County Contributions	\$517,407	559,604
Local Match Contracts	\$502,426	411,295
Freight Conference Revenue	\$0	0
Contributed Services Contributed Services in excess of required match	\$244,786 0	327,561 0
Funds Provided from Operational Surplus	0	0



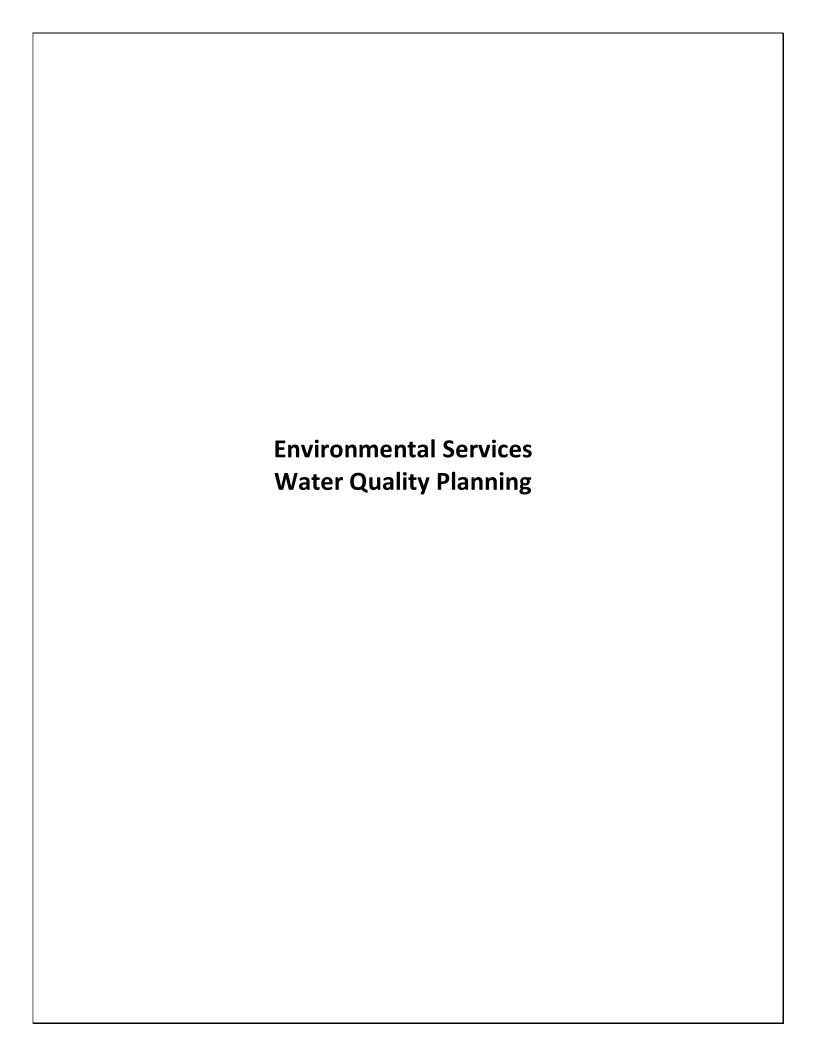
COMMUTER SERVICES and REGIONAL CLEAN AIR PROGRAM

<u>EXPENDITURES</u>	FY 2026 BUDGET	FY 2025 FORECAST
Direct Personnel	13,533	\$16,329
Direct Fringe Benefits	8,667	10,192
Travel and Development	1	0
Contractual	9,900	9,900
Marketing and Promotion	325,000	325,000
Printing and Reproduction	0	0
Other Direct Expenses	70	328
Allocated Indirect Costs	15,343	19,058
Contributed Services Contributed Services in excess of required match	19,564 <i>45,436</i>	20,000 <i>51,000</i>
TOTAL BUDGETED EXPENSES	\$392,078	\$400,807
SOURCE OF FUNDS	FY 2026 BUDGET	FY 2025 FORECAST
FHWA/ODOT Funds - Rideshare & Ozone (CMAQ)	\$294,257	\$300,808
FHWA/KYTC Funds - Rideshare & Ozone (CMAQ and SNK)	\$78,257	\$79,999
Member County Contributions	\$0	0
Contributed Services Contributed Services in excess of required match	\$19,564 <i>45,4</i> 36	20,000 <i>51,000</i>
Funds Provided from Operational Surplus	0	0
TOTAL BUDGETED REVENUES	\$392,078	\$400,807



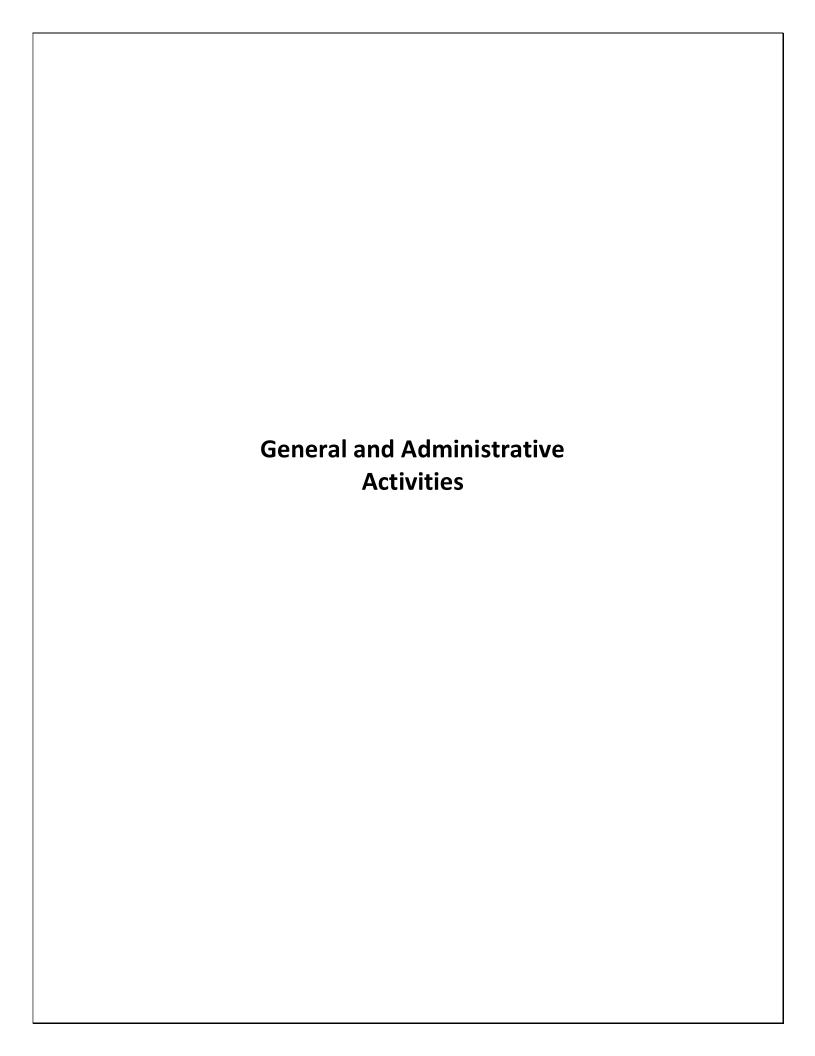
OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS FY 2026 OPERATING BUDGET REGIONAL PLANNING ACTIVITIES

<u>EXPENDITURES</u>	FY 2026 BUDGET	FY 2025 FORECAST
Direct Personnel	25,017	\$14,197
Direct Fringe Benefits	16,021	8,861
Travel and Development	376	680
Contractual	0	0
Printing and Reproduction	0	0
Other Direct Expenses	221	559
Allocated Indirect Costs	28,365	16,569
Contributed Services Contributed Services in excess of required match	0 	0 0
TOTAL BUDGETED EXPENSES	\$70,000	\$40,866
SOURCE OF FUNDS	FY 2026 BUDGET	FY 2025 FORECAST
Duke Class Benefit Fund	\$0	0
Member County Contributions	70,000	40,866
Contributed Services - Other Public Agencies Contributed Services in excess of required match	0 0	0 0
Funds Provided from Operational Surplus	0	0
TOTAL BUDGETED REVENUES	\$70,000	\$40,866



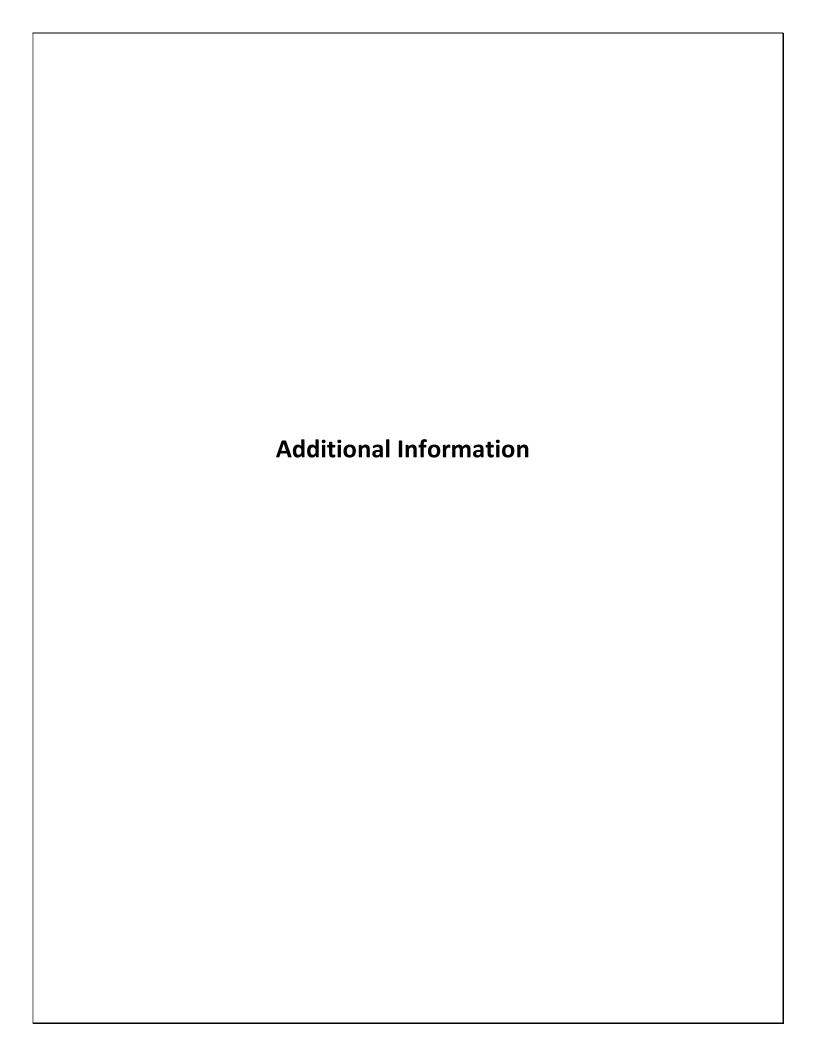
ENVIRONMENTAL SERVICES - WATER QUALITY PLANNING ACTIVITIES

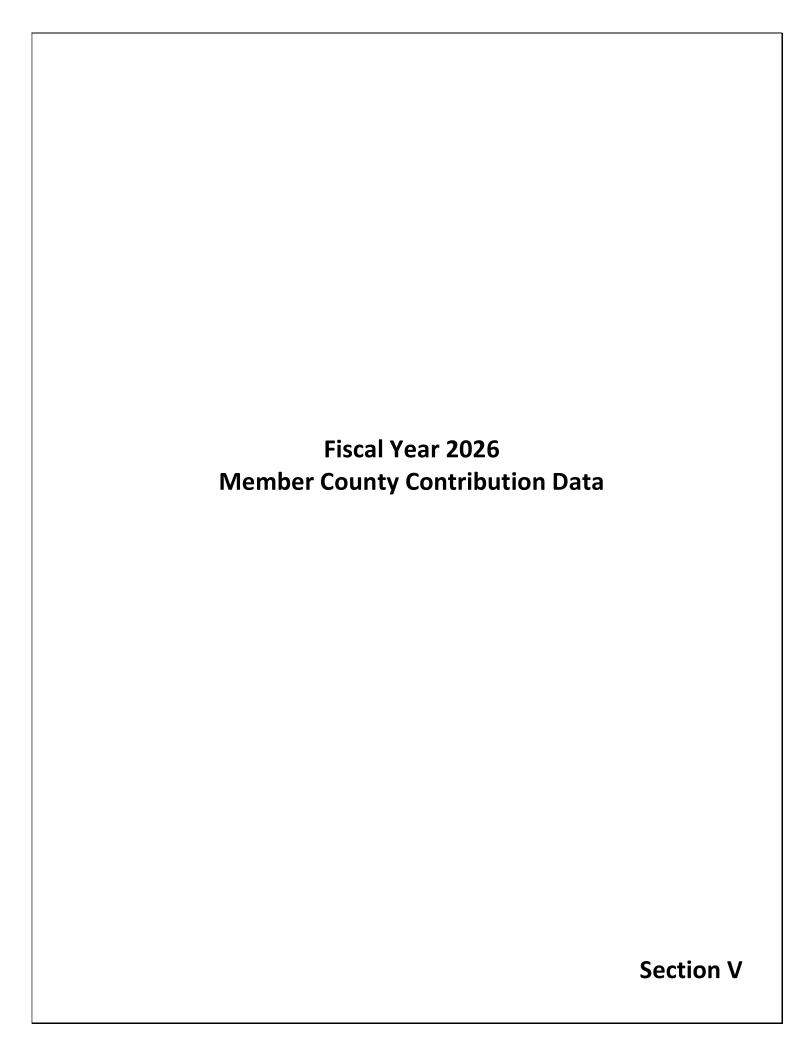
<u>EXPENDITURES</u>	FY 2026 BUDGET	FY 2025 <u>FORECAST</u>
Direct Personnel	\$157,586	\$123,808
Direct Fringe Benefits	\$100,921	\$77,276
Travel and Development	\$3,781	\$2,486
Contractual	\$150,500	\$208,341
Printing and Reproduction	\$0	\$0
Other Direct Expenses	\$261	\$734
Contributed Services	\$0	\$0
Allocated Indirect Costs	\$178,674	\$144,501
TOTAL BUDGETED EXPENSES	\$591,723	\$557,146
SOURCE OF FUNDS	FY 2026 BUDGET	FY 2025 FORECAST
SOURCE OF FUNDS United States Environmental Protection Agency		
	<u>BUDGET</u>	<u>FORECAST</u>
United States Environmental Protection Agency	BUDGET 264,409	FORECAST 321,801
United States Environmental Protection Agency Ohio EPA Section 604(b) Funds	264,409 107,314	321,801 \$99,029
United States Environmental Protection Agency Ohio EPA Section 604(b) Funds Ohio General Assembly State Biennium Water Quality Funds	264,409 107,314 75,000	321,801 \$99,029 75,000
United States Environmental Protection Agency Ohio EPA Section 604(b) Funds Ohio General Assembly State Biennium Water Quality Funds Ohio EPA - DNR	264,409 107,314 75,000 75,000	\$99,029 75,000
United States Environmental Protection Agency Ohio EPA Section 604(b) Funds Ohio General Assembly State Biennium Water Quality Funds Ohio EPA - DNR Member County Contributions	264,409 107,314 75,000 75,000 70,000	\$99,029 75,000 0 61,316
United States Environmental Protection Agency Ohio EPA Section 604(b) Funds Ohio General Assembly State Biennium Water Quality Funds Ohio EPA - DNR Member County Contributions Local Contracts	264,409 107,314 75,000 75,000 70,000	321,801 \$99,029 75,000 0 61,316



OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS FY 2026 OPERATING BUDGET GENERAL AND ADMINISTRATIVE ACTIVITIES

<u>EXPENDITURES</u>	FY 2026 BUDGET	FY 2025 FORECAST
Direct Personnel	45,578	16,505
Direct Fringe Benefits	28,309	9,687
Executive Board Travel	25,000	2,011
Board Development & Director Search	0	0
Travel and Development - Staff	17,155	12,202
Meeting Expenses	43,938	31,977
Interest Expense	0	0
Other Direct Expenses	48,542	38,313
Allocated Indirect Costs	50,118	18,113
TOTAL BUDGETED EXPENSES	\$258,640	\$128,808
TOTAL BUDGETED EXPENSES SOURCE OF FUNDS	\$258,640 FY 2026 BUDGET	\$128,808 FY 2025 FORECAST
-	FY 2026	FY 2025
SOURCE OF FUNDS	FY 2026	FY 2025
SOURCE OF FUNDS Operating Revenues:	FY 2026 BUDGET	FY 2025 FORECAST
SOURCE OF FUNDS Operating Revenues: Interest Income	FY 2026 BUDGET \$43,736	FY 2025 FORECAST \$43,184
SOURCE OF FUNDS Operating Revenues: Interest Income Miscellaneous Revenues	FY 2026 BUDGET \$43,736 \$71,000	FY 2025 FORECAST \$43,184 66,000
SOURCE OF FUNDS Operating Revenues: Interest Income Miscellaneous Revenues Member County Contributions	FY 2026 BUDGET \$43,736 \$71,000 59,196	FY 2025 FORECAST \$43,184 66,000 49,654





LOCAL MEMBER COUNTY CONTRIBUTIONS

COUNTY	FY 2026 TOTAL	Administration	Commuter Services	Transportation & Air Quality	Water Quality	Regional Planning
ОНЮ						
BUTLER COUNTY CLERMONT COUNTY HAMILTON COUNTY WARREN COUNTY	\$131,849 \$70,661 \$276,328 \$84,499	\$10,892 \$5,837 \$22,826 \$6,980	\$0 0 0	\$95,199 51,020 199,516 61,011	\$12,879 6,902 26,993 8,254	\$12,879 6,902 26,993 8,254
KENTUCKY						
BOONE COUNTY CAMPBELL COUNTY KENTON COUNTY	\$47,565 \$31,023 \$57,704	\$3,930 \$2,563 \$4,766	0 0 0	34,343 22,399 41,664	4,646 3,031 5,637	4,646 3,030 5,637
INDIANA						
DEARBORN COUNTY	\$16,974	\$1,402	0	12,255	1,658	1,659
TOTAL CONTRIBUTIONS TOWARD FY 2026 OPERATING BUDGET	\$716,603	\$59,196	\$0	\$517,407	\$70,000	\$70,000

COMPUTATION BASIS FOR LOCAL MEMBER SUPPORT

				% Of	% Of
	07/01/2024	% of	% Of	Air Quality &	Commuter
County	Population	Council	Individual	Transportation	Service
	Estimate	Region	States	Service Area ¤	Area
ОНЮ		78.6122%	100.0000%	78.6122%	78.6122%
BUTLER	399,542	18.3992%	23.4050%	18.3992%	18.3992%
CLERMONT	214,123	9.8605%	12.5432%	9.8605%	9.8605%
HAMILTON	837,359	38.5609%	49.0520%	38.5609%	38.5609%
WARREN	256,059	11.7917%	14.9998%	11.7917%	11.7917%
KENTUCKY		19.0191%	100.0000%	19.0191%	19.0191%
BOONE	144,135	6.6375%	34.8991%	6.6375%	6.6375%
CAMPBELL	94,008	4.3291%	22.7620%	4.3291%	4.3291%
KENTON	174,862	8.0525%	42.3390%	8.0525%	8.0525%
INDIANA		2.3686%	100.0000%	2.3686%	2.3686%
DEARBORN	51,435	2.3686%	100.0000%	2.3686%	2.3686%
TOTALS	2,171,523	100.00%	n/a	100.00%	100.00%

[¤] See Footnote 6



OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS

FOOTNOTES TO THE FISCAL YEAR 2026 BUDGET

Note 1 - Overall Operating Budget Cost Classification System (Section II, Page 3)

The Overall Operating Budget, Section II, has six major cost categories. Five categories deal with expenditures of the Council and the sixth deals with the valuation of assets or services contributed to the Council by outside organizations. Of these major cost categories, Item 3 (Travel, Subsistence, and Professional Development), Item 4 (Printing, Marketing, and Contractual), and Item 5 (Other Expenditures) are detailed by sub-cost categories for financial presentation. Established procedure of the Council is that cost overruns of the five major cost categories require a budget revision to be approved by the Budget and Executive Committees; individual sub-classification overruns will be explained in monthly financial reports. Overrun in the sixth major category, Contributed Services does not require a budget revision. Although such services appear as an expense, they are actually contributed services to the Council that have a positive impact on Council finances as long as project budgets can absorb the value of such services.

The Budget Committee of the Council will make the determination if and when budget revisions are appropriate.

Note 2 – Capitalization Procedures

Effective July 1, 2003, fixed assets of the Council are capitalized when the cost of an individual item exceeds \$5,000.00. Previous policy required capitalization when cost exceeded \$250.00 per item. It is the belief of management that this depreciation schedule along with reporting techniques surpasses the requirement of the *Government Accounting and Standards Board* (GASB) procedure, GASB 34.

Note 3- Capital Expenditure Authorization Budget (Section III, Page 5)

The following capital expenditures are budgeted for fiscal year 2026.

<u>Computer Hardware and Software.</u> The micro-computerization capital re-investment program for the Council will continue this fiscal year. The fiscal year 2026 capital budget includes \$10,000 for a HyperV Server Replacement. The supply budget includes \$30,805 for replacement computers and related hardware and software. The fiscal year 2026 software

subscription budget includes \$81,181 for Acrobat Pro DC, Google Cloud SQL, Microsoft Office 365, AI, Silktide, NearMap Online Imagery, GeoTab Altitude Platform & 2025 Vehicle Data, and other software services.

GIS, Transportation Modeling, and Simulation Systems. In fiscal year 2003, the Council began its GIS program with \$20,000 budgeted for Hardware. Since then, additional GIS hardware and software have been added to the system, along with Transportation Modeling and Simulation hardware and software for a more comprehensive system. The items in this category have been direct purchased with specific program funds. The fiscal year 2026 capital budget includes \$95,000 for twelve Citrix AI Evo units for the pilot bike/ped counter program. The fiscal year 2026 expense budget includes \$2,000 for hard drives for the model server rebuild.

Office Furniture and Equipment. The fiscal year 2026 budget does not include any additions in this category. The supply budget includes \$3,194 for hosted phone system equipment fees and other miscellaneous office equipment.

<u>Leasehold Improvements</u>. Nothing is budgeted in this category for fiscal year 2026.

<u>Financial Management Software</u>. The fiscal year 2026 software subscription budget includes \$11,362 for the annual financial management system software subscription fee.

Replacement Staff Vehicle. Nothing is programmed in the capital budget for fiscal year 2026. Currently the Council has a 2019 minivan in service.

Note 4 - Depreciation and Use Charges (Section II, Page 3)

Office furniture and fixtures are depreciated over a period of ten years with one-half year depreciation taken in the year of purchase and of disposal. Personal computers acquired prior to July 1, 1998 were depreciated over a 60-month life beginning with the month of purchase. Computers acquired after June 30, 1998 are depreciated over a life of three years. GIS hardware and software and reproduction/copier equipment will be depreciated over a 60-month life, each beginning the month that such items are placed in service.

Vehicles are depreciated over a period of 60 months. The estimated salvage value is deducted from the purchase price to arrive at an "adjusted basis" which is the depreciable amount. Depreciation begins in the month of purchase, with half-month convention used for fiscal years beginning after 1987. It is the belief of management that this depreciation schedule along with reporting techniques surpasses the requirement of the *Government Accounting and Standards Board* (GASB) procedure, GASB 34.

Note 5 - Accounting System Information

The Council is on an accrual basis of accounting. Unlike fund accounting systems that are on a modified accrual basis, the Council recognizes expenditures and revenues when incurred, and matches revenues to the appropriate period in conformity with generally accepted accounting principles (GAAP). The Council uses non-budgetary types of accounts since fund accounting is not utilized, and relies on a sophisticated job-cost accounting system to control its financial programs.

The Council, under the direction of the Auditor of the State of Ohio, engages the service of an independent public accounting firm (CPA) to audit OKI's books, and the Council has received "unqualified" opinions on their financial statements since 1970.

Note 6 - Member County Contribution Information (Section V, Pages 11 & 12)

The member county contributions requested for fiscal year 2026 may be found in Section V, page 11 of the budget. In order to distribute costs in an equitable fashion between OKI member counties, July 2024 census population for the eight counties, three state areas is used for calculating allocation percentages for all activities. All allocations are based upon population unless otherwise noted. The computational table may be found on page 12 of the budget document. The County dues continue to be calculated on the approved rate of \$0.33 cents per capita in effect since FY 2000.

Note 7 – Salary Adjustments

Fiscal year 2026 budget includes 6% for merit salary adjustments to be awarded in conformity with the Council compensation program, as has been approved by the Board. Cost of living increases are **not** provided for in this budget document.

Beginning in fiscal year 2002, the budget provides for and authorizes only merit increases based upon the compensation plan adopted by the Executive Committee in late 2000. Such increases will be awarded solely on a basis of performance/merit. Approval of this budget document provides the specific authorization to award such merit increases in conformity with the approved program.

Note 8 – Office Lease

In May 2023, the Council executed a new 7-year lease with CBRE Corporation to provide for office occupancy at 720 E. Pete Rose Way through June 30, 2030. Per the terms of this lease arrangement, OKI's base rent for FY2026 will be \$188,816.28. During the lease term, the Base Rent shall increase 2.5% per lease year.

Period	Annual Base Rent (per RSF)	Monthly Base Rent
July 1, 2023 – June 30, 2024	\$11.00	\$14,976.50
July 1, 2024 – June 30, 2025	\$11.28	\$15,350.91
July 1, 2025 – June 30, 2026	\$11.56	\$15,734.69
July 1, 2026 – June 30, 2027	\$11.85	\$16,128.05
July 1, 2027 – June 30, 2028	\$12.14	\$16,531.25
July 1, 2028 – June 30, 2029	\$12.45	\$16,944.54
July 1, 2029 – June 30, 2030	\$12.76	\$17,368.15

Note 9 – Federal Pass-Through Revenue

The Council is responsible as primary recipient to pass certain funds through to other agencies within the OKI region who are eligible recipients for funds, not on a direct basis but rather on a pass-through basis. The reason for such utilization of pass-through procedures is to minimize the total number of grants within an area for the benefit of the federal agencies. Below details represent the federal share passing through the Council.

Pass-Through Funds	FY2026 Budget	FY2025 Forecast	FY25 Budget
Federal Transit Administration (FTA)	\$3,046,125	\$2,581,635	\$2,174,529
Federal Rail Administration (FRA)	\$0	\$432,119	\$271,520
US Environmental Protection Agency	\$264,409	\$321,801	\$333,473