

# CLARK COUNTY OHIO

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Connections. Communities.  
Opportunities.

## 2026 BUDGET

BOARD OF CLARK COUNTY COMMISSIONERS

CLARK COUNTY, OHIO

Sasha L. Rittenhouse

Charles A. Patterson

Richard L. Lohnes

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## INTRODUCTION

The annual budget represents months of deliberation and is the County's plan for accomplishing its goals and objectives for the next year. The budget is how the County satisfies its legal mandates on behalf of the citizens of Clark County. More importantly, the budget also represents the County's values and commitments to serve the citizens

The responsibility of preparing a budget lies with the Board of County Commissioners. To ensure a balanced budget is prepared and maintained, the Board appoints a County Administrator, whose main responsibility is to prepare the annual budget. In addition to the Board, the offices of the County Auditor and County Treasurer are of particular importance to the financial affairs of the County.

Clark County's budget operates on a cash basis and is organized by funds. Funds can incorporate one or many programs across one or more agencies. There are 201 funds with appropriations in the 2026 Approved Budget.

- The General Fund is the chief operating fund for the County and includes all revenues unless they are required to be accounted for in another fund
- Special Revenue Funds receive revenues from tax levies, grants, and federal and state social service programs that are legally restricted to expenditures for specified purposes. Examples include Child Support Enforcement Agency Fund and the Real Estate Assessment Fund.
- Debt Service Funds pay the principal and interest on County issued bonds.
- Capital Project Funds which pay for the acquisition or construction of major capital items.
- Enterprise & Internal Service Funds support business-like activities for internal and external customers.
- Agency Funds are used to report resources held by the County in a custodial manner.

It is important to note that the County budget is a fluid document that is constantly monitored and amended throughout the year. Involvement from all County Elected Officials is essential to ensure that adequate funds are appropriated so that they can fulfil their statutory responsibilities.

## MESSAGE FROM COMMISSON PRESIDENT

**February 4, 2026**

**Memo To:** Elected Officials, Directors and Staff of Clark County

**From:** Commissioner Rittenhouse

**Subject:** 2026 Budget

The County Commissioners have approved the 2026 budget. We were able to approve a balanced budget to support strategic priorities for our county. Overall, we feel we have met or exceeded the needs of the county government to serve our citizens and have responsibly allocated funds to the best of our ability.

The County continues to navigate significant budget pressures, despite the positive economic momentum generated by new businesses, increased population, and housing developments. Ongoing uncertainty surrounding TPS, and the possibility of thousands of residents departing, creates economic risks that further challenges long-term financial planning. At the same time, the County must begin setting aside substantial funds for a new Public Safety Complex, a critical project estimated at \$100 million as the current facility is outdated, inefficient and overcrowded. These combined factors create a unique fiscal environment that will require disciplined budgeting and careful prioritization in the years ahead.

For the General Fund, we estimate revenue in 2026 of \$56,828,051, yet our total budget is \$66,192,948. That is due to carryovers from 2025 plus various funds that are returned by our elected officials.

To better forecast fiscal needs, we have developed a Capital Budget separate from the Operating Budget, which we plan to help guide long-term decision making to upkeep the county's physical assets. As always, we will work with you as you encounter any issues during mid-year budget reviews and as you need to consult with the County Administrator.

We are grateful to our partners and employees for their willingness to be innovative and creative when funds are scarce. Let's continue to work together to make Clark County the best community to live and work.

All the best,

Sasha L. Rittenhouse  
President, Board of Commissioners

## FALL BUDGET MEMO

To: Elected & Appointed Officials, Department Directors and Fiscal Officers  
From: Jenny Hutchinson, County Administrator  
Date: October 20, 2025  
Re: FY2026 Budget Information & Benefit Rates

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Budget season is fast approaching. The following information is provided to assist your department in preparing your budget for 2026. In addition, please consider the following strategic priorities:

1. Increase population in Clark County to create a stable taxpayer base to support community infrastructure investments.
2. Provide opportunities for individuals and families to thrive.
3. Reduce bureaucratic red tape.

### REVENUES

- Sales Tax Revenues – Due to the uncertainty in the economic environment, sales tax revenue will be conservatively budgeted for 2026.
- Department revenues – Please update your department’s charges for services, fines & forfeitures, and licenses & permits utilizing historical trends while also considering any current events that may influence this year’s projection. **Please spend some time reviewing your revenue line items as many of them did not hit 2025 estimates.**

### EXPENSES

#### Personnel Expenses

- Salaries – **2.5%** increase from 2025 (except for elected officials and contract obligations).
- PERS – 14.00% of 2026 salaries and 18.10% for law enforcement personnel
- Medicare – 1.45% of 2026 salaries of employees hired on or after 4/1/86
- Worker’s Compensation – 1.5% of projected 2026 salary expense
- Life Insurance - \$9.50 per month per employee covered
- Dental Insurance - \$18.22 per month per employee covered
- Health Insurance – determine your total health insurance cost using \$959.02 per single coverage per month, \$1,893.75 per single plus one coverage per month, and \$2,783.63 per

family coverage. The above rates include administrative fees to cover COBRA/wellness/administrative costs.

### Non-Personnel Expenses

- CORSA premium - CORSA Insurance claim deductibles are **\$5,000** per occurrence. Please budget based on your department's average claim history.
- Other expense line items – Please limit any non-personnel budget increases to **2.0%** from 2025. If you need assistance in determining what line items make up your non-personnel expenses, please let me know.

### Capital Expenses

Capital expenses should not be included within your department's operating budget. Capital expenses are expenses made to acquire, reconstruct, or construct a fixed asset. A fixed asset is defined as any item that costs \$2,500 or more and will exist for longer than one year. Examples of capital expenses include furniture, vehicles, equipment, or software. Include your capital expenses on the supplemental form titled "Request for Equipment Replacement."

### **OTHER REQUESTS**

Requests for additional personnel and/or increases in wages should not be included in your budget request that is submitted in BSA. Instead, include these requests on the supplemental form titled "Personnel Worksheet."

Please be prepared to discuss and support any requests that do not meet the strategic goals and/or the factors that are listed above.

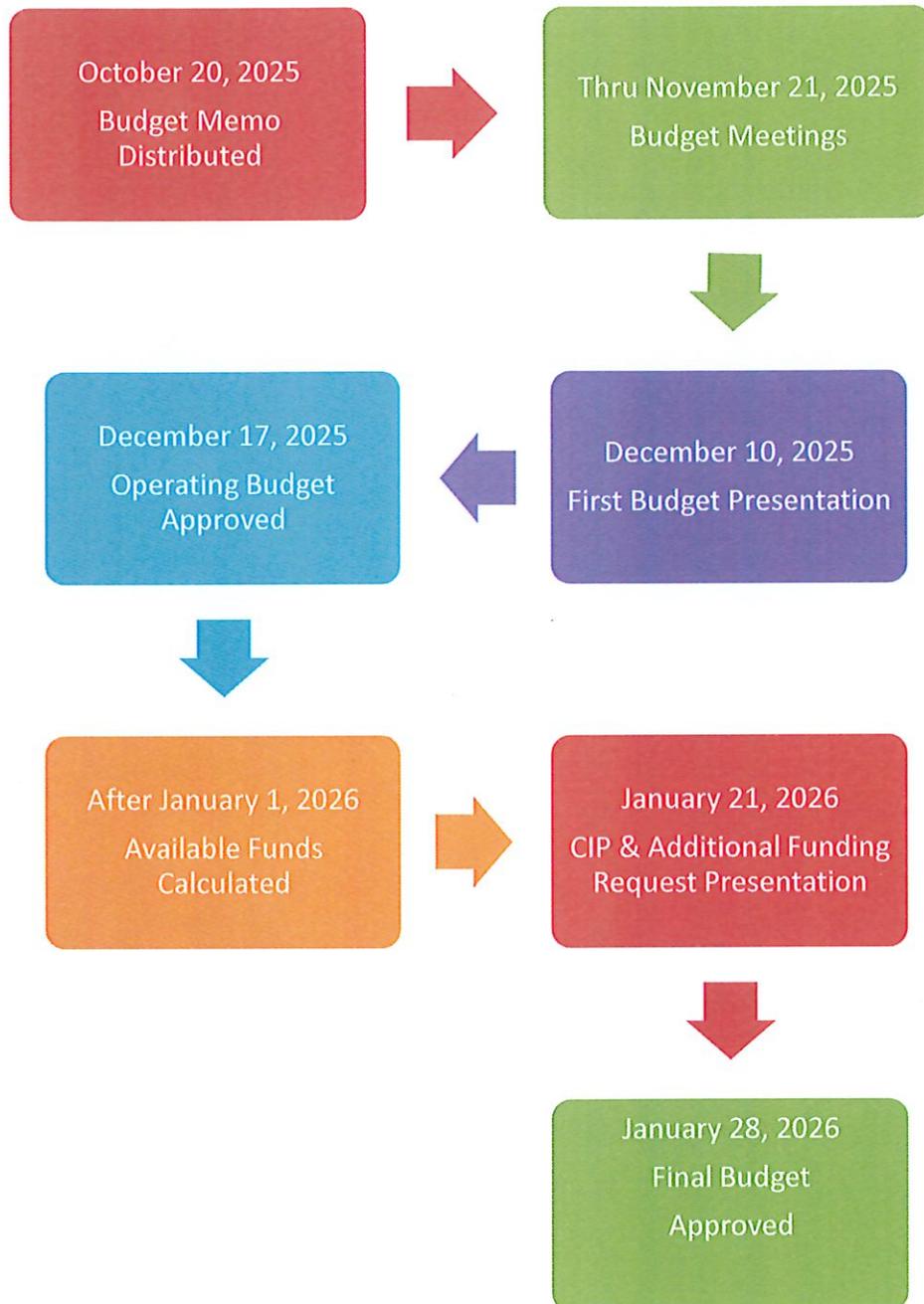
Input your revenue and expense budgets directly into the BSA Software. I will lock your budget request screen the morning of your budget meeting. You will not be allowed to directly adjust your budgets yourself after I lock your screen.

See Appendix A for proposed calendar for budget year 2026. Please contact me if you have any questions. I look forward to working with you on the budget process this year.

Thank you

# PROPOSED 2026 BUDGET CALENDAR

## Appendix A



## OPERATING BUDGET RESOLUTION

The Board of County Commissioners, in and for Clark County, Ohio, met this 30<sup>th</sup> day of December, 2025 in regular session, pursuant to adjournment, in accordance with Ohio Revised Code Section 121.22 (Sunshine Law), with the following members present, viz:

Sasha L. Rittenhouse

Charles A. Patterson

Melanie F. Wilt

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**Resolution 2025-0965**  
**FINS file**

### **Adoption of the 2026 Budget**

Commissioner Patterson moved, upon the recommendation of the County Administrator, to adopt the 2026 appropriations budget in the total amount of \$230,506,161.94, consisting of the General Fund appropriations in the amount of \$60,636,644.00, and All Other Fund Appropriations in the amount of \$169,869,517.94. These appropriations shall be governed by the First Amended Certificate of Official Resources. It should be noted that this budget is prepared and adopted in CAFR format as recommended by the State Auditor's Office. Be it further moved that the County Administrator is authorized to utilize a line-item internal control budget, in conjunction with the County Auditor's Office, to enforce compliance with the official appropriations budget.

Commissioner Wilt seconded the motion and the roll being called for its passage, the vote resulted as follows:

Commissioner Wilt, Yes; Commissioner Patterson, Yes; Commissioner Rittenhouse, Yes

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I, Angela Wheeler, Clerk to the Board of County Commissioners, do hereby certify that the above is a true and correct copy of a motion as recorded in the Journal of the Clark County Commissioners, under the date of December 30, 2025.



Angela Wheeler, Clerk

copy: County Auditor  
Requesting Department(s)

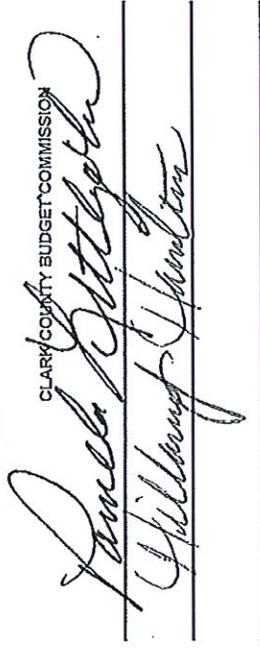
# FIRST AMENDED CERTIFICATE OF ESTIMATED RESOURCES

1ST AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

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 SUCH YEAR.

EST UNENCUMB BALANCE Jan-01-2026	REAL ESTATE TAXES	HOMESTEAD/ ROLLEBACKS	SALES TAX	LOCAL GOVERNMENT	OTHER SOURCES	ADVANCES/ TRANSFERS	TOTAL
GENERAL FUND	\$ 10,803,144.97	\$ 4,713,026.00	\$ 33,350,000.00	\$ 1,943,293.00	\$ 12,053,600.00	-	\$ 63,631,195.97
GENERAL FUND TYPE FUND	\$ 15,767,975.73	-	-	-	\$ 4,012,500.00	\$ 790,000.00	\$ 20,570,475.73
SPECIAL REVENUE FUNDS	\$ 98,983,794.77	\$ 22,649,688.00	-	-	\$ 63,306,366.33	\$ 5,067,800.00	\$ 192,306,947.10
DEBT SERVICE FUNDS	\$ 29,096.64	-	-	-	\$ 141,185.00	\$ 2,648,000.00	\$ 2,818,281.64
CAPITAL PROJECTS FUNDS	\$ 1,772,960.18	-	-	-	\$ 1,754,500.00	\$ 300,000.00	\$ 3,827,460.18
PERMANENT FUNDS	\$ 42,092.87	-	-	-	-	-	\$ 42,092.87
ENTERPRISE FUNDS	\$ 8,426,212.55	-	-	-	\$ 19,070,099.50	\$ 4,530,211.00	\$ 32,026,523.05
INTERNAL-SERVICE FUNDS	\$ 640,949.48	-	-	-	\$ 17,848,492.00	-	\$ 18,489,441.48
CUSTODIAL FUNDS	\$ 2,400,893.93	-	-	-	\$ 8,487,531.00	-	\$ 10,888,424.93
<b>TOTAL - ALL FUND TYPES</b>	<b>\$ 138,867,121.12</b>	<b>\$ 27,362,714.00</b>	<b>\$ 33,350,000.00</b>	<b>\$ 1,943,293.00</b>	<b>\$ 126,674,273.83</b>	<b>\$ 13,336,011.00</b>	<b>\$ 344,600,942.95</b>

CLARK COUNTY BUDGET COMMISSION

  
 Pamela Pittenger  
 Willoughby Spaulding

JANUARY 20, 2026

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0001 GENERAL FUND	\$ 10,803,144.97	\$ 4,713,026.00	\$ 768,132.00	\$ 33,350,000.00	\$ 1,943,293.00	\$ 12,053,600.00	\$ -	\$ 63,631,195.97
<u>GENERAL FUND TYPES</u>								
0100 COMMISSIONER'S CONTINGENCY FUND	\$ 12,454,606.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 790,000.00	\$ 13,244,606.64
0150 CASH DEPOSITS FUND	\$ 302,588.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 302,588.10
0200 CERTIFICATE OF TITLE ADMIN FUND	\$ 906,351.02	\$ -	\$ -	\$ -	\$ -	\$ 850,000.00	\$ -	\$ 1,756,351.02
0240 RECORDER'S TECHNOLOGY FUND	\$ 143,303.56	\$ -	\$ -	\$ -	\$ -	\$ 110,000.00	\$ -	\$ 253,303.56
0250 SHERIFF'S TRUST FUND	\$ 133,087.67	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ 153,087.67
0260 SHERIFF'S POLICING ROTARY FUND	\$ 172,307.89	\$ -	\$ -	\$ -	\$ -	\$ 3,030,000.00	\$ -	\$ 3,202,307.89
0300 SHERIFF'S GRANT FUND	\$ 26,310.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,310.97
0450 JUVENILE CENTER TRUST FUND	\$ 137,816.40	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -	\$ 140,316.40
0500 VETERANS SERVICE COM UNCLAIM FUND	\$ 194.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194.40
0900 UNFORFEITED LAND SALE	\$ 9,540.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,540.00
0910 UNCLAIMED MONEY FUND	\$ 1,429,590.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,429,590.34
0920 UNCLAIMED WARRANTS FUND	\$ 52,278.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,278.74
TOTAL GENERAL FUND TYPES	\$ 15,767,975.73	\$ -	\$ -	\$ -	\$ -	\$ 4,012,500.00	\$ 790,000.00	\$ 20,570,475.73
<u>SPECIAL REVENUE FUNDS</u>								
1203 CDBG FUND	\$ (197,499.65)	\$ -	\$ -	\$ -	\$ -	\$ 249,500.00	\$ -	\$ 52,000.35
1204 HOUSING REHAB GRANT FUND	\$ 10,350.27	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 10,000.00	\$ 35,350.27
1205 COMMUNITY CORRECTIONS GRANT FUND	\$ 66,032.84	\$ -	\$ -	\$ -	\$ -	\$ 211,262.00	\$ -	\$ 277,294.84
1206 MEDIATION PILOT FUND	\$ 1,862.75	\$ -	\$ -	\$ -	\$ -	\$ 80,000.00	\$ -	\$ 81,862.75
1210 AMERICAN RESCUE PLAN FUND	\$ 871,676.56	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 873,676.56
1212 PROSECUTOR'S MANDATORY FINE FUND	\$ 3,287.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,287.12
1213 DOG & KENNEL FUND	\$ (12,707.45)	\$ -	\$ -	\$ -	\$ -	\$ 552,000.00	\$ 250,000.00	\$ 785,292.55
1214 REAL ESTATE ASSESSMENT FUND	\$ 3,720,081.36	\$ -	\$ -	\$ -	\$ -	\$ 1,675,000.00	\$ -	\$ 5,395,081.36
1215 INV&GT FUND	\$ 9,922,556.99	\$ -	\$ -	\$ -	\$ -	\$ 9,441,000.00	\$ -	\$ 19,363,556.99
1217 CLERK'S COMPUTER MAINT FUND	\$ 447,257.64	\$ -	\$ -	\$ -	\$ -	\$ 140,000.00	\$ -	\$ 587,257.64
1218 COMPUTER LEGAL RESEARCH FUND	\$ 16,960.16	\$ -	\$ -	\$ -	\$ -	\$ 9,000.00	\$ -	\$ 25,960.16
1219 PROBATE CT COMPUTER MAINT FUND	\$ 99,044.25	\$ -	\$ -	\$ -	\$ -	\$ 16,000.00	\$ -	\$ 115,044.25
1220 JUVENILE CT COMPUTER MAINT FUND	\$ 75,181.70	\$ -	\$ -	\$ -	\$ -	\$ 6,500.00	\$ -	\$ 81,681.70
1221 JUVENILE CT COMPUTER LEGAL FUND	\$ 21,733.39	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -	\$ 24,233.39
1222 GIS FUND	\$ 157,706.52	\$ -	\$ -	\$ -	\$ -	\$ 323,100.00	\$ -	\$ 480,806.52
1223 DETAC - PROSECUTOR FUND	\$ 251,529.12	\$ 257,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 508,529.12
1224 LEPC FUND	\$ 40,970.03	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 65,970.03
1228 SHERIFF'S LAW ENFORCE TRUST FUND	\$ 36,592.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,592.17
1229 SHERIFF'S MANDATORY FINE FUND	\$ 31,238.51	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 37,238.51
1230 HOME ARREST MONITORING FUND	\$ 12,700.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,700.66
1231 PROS LAW ENFORCEMENT TRUST FUND	\$ (426.30)	\$ -	\$ -	\$ -	\$ -	\$ 138,815.67	\$ -	\$ 138,389.37
1233 ENFORCEMENT & EDUCATION FUND	\$ 175,226.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,226.51
1234 FELONY DELQ CARE & CUSTODY FUND	\$ 273,900.44	\$ -	\$ -	\$ -	\$ -	\$ 989,000.00	\$ -	\$ 1,262,900.44
1235 INDIGENT DRIVERS ALCOHOL FUND	\$ 45,117.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,117.96
1236 VICTIM TRUST FUND	\$ 26.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26.62
1237 DETAC - TREASURER FUND	\$ 493,972.29	\$ 527,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,021,472.29
1239 PROSECUTOR'S DIVERSION PROGRAM FUND	\$ (54.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (54.00)

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1240 TAX CERTIFICATE ADMINISTRATION FUND	\$ 78,637.00	\$ -	\$ -	\$ -	\$ -	\$ 71,500.00	\$ -	\$ 150,137.00
1241 PREPAY INTEREST - TREASURER FUND	\$ 36,532.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,532.66
1243 JAIL COMMISSARY TRUST FUND	\$ 973,142.83	\$ -	\$ -	\$ -	\$ -	\$ 400,000.00	\$ -	\$ 1,373,142.83
1244 INDIGENT GUARDIANSHIP FUND	\$ 47,624.93	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00	\$ -	\$ 65,624.93
1245 CONDUCT OF BUSINESS FUND	\$ 5,856.14	\$ -	\$ -	\$ -	\$ -	\$ 800.00	\$ -	\$ 6,656.14
1246 HAZMAT FUND	\$ 159,304.58	\$ -	\$ -	\$ -	\$ -	\$ 28,000.00	\$ -	\$ 187,304.58
1247 VICTIM & CHILD ADVOCATE FUND	\$ 856.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 856.03
1249 ELECTION GRANT FUND	\$ 6,834.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,834.62
1250 HISTORICAL SOCIETY LEVY FUND	\$ -	\$ 745,738.00	\$ 19,276.00	\$ -	\$ -	\$ -	\$ -	\$ 765,014.00
1251 SOLID WASTE DISTRICT FUND	\$ 797,867.87	\$ -	\$ -	\$ -	\$ -	\$ 960,000.00	\$ -	\$ 1,757,867.87
1252 SENIOR SERVICES LEVY FUND	\$ -	\$ 3,487,320.00	\$ 90,022.00	\$ -	\$ -	\$ -	\$ -	\$ 3,577,342.00
1253 PROJECT ADVANCES FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
1255 FEMA FUND	\$ 8,472.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,472.84
1260 VOCA/CASA GRANT FUND	\$ 32,339.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,339.54
1263 COMM PL CT PROB FEE FUND	\$ 22,222.18	\$ -	\$ -	\$ -	\$ -	\$ 18,580.00	\$ -	\$ 40,802.18
1264 JAIL SOC SEC INCENT FUND	\$ 10,500.20	\$ -	\$ -	\$ -	\$ -	\$ 42,000.00	\$ -	\$ 52,500.20
1265 JUV CT SPEC PROJ YOUTH FUND	\$ 6,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,200.00
1266 MEDIATION SERV FEE FD FUND	\$ (1,684.71)	\$ -	\$ -	\$ -	\$ -	\$ 120,000.00	\$ -	\$ 118,315.29
1268 MEDIATION SERV FEE FD FUND	\$ 85,117.00	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 100,117.00
1268 VICTIMWITNESS FUND	\$ 44,768.47	\$ -	\$ -	\$ -	\$ -	\$ 303,000.00	\$ -	\$ 347,768.47
1271 F F MUELLER RES CENTER FUND	\$ 12,928.46	\$ -	\$ -	\$ -	\$ -	\$ 65,322.25	\$ -	\$ 78,250.71
1272 CO EMERG PREPARE GRANT FUND	\$ 5,955,968.75	\$ -	\$ -	\$ -	\$ -	\$ 3,120,200.00	\$ 982,300.00	\$ 10,058,468.75
1273 RECORDER HOUSING FUND	\$ 0.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.43
1274 SHERIFF ASSET FORFEITURE FUND	\$ 18,417.30	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ 28,417.30
1279 RE-ENTRY GRANT FUND	\$ 10,179.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,179.87
1280 LEAD SAFE OHIO PROGRAM FUND	\$ (400,793.11)	\$ -	\$ -	\$ -	\$ -	\$ 611,205.00	\$ -	\$ 210,411.89
1281 LOCAL LAW ENF BLOCK GR 2002 FUND	\$ 12.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12.58
1283 CEDA FUND	\$ 219.80	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 500.00	\$ 1,719.80
1286 CPC - IDISAM	\$ 1,442.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,442.16
1287 JC-IDISAM	\$ 1,864.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,864.95
1288 MC-IDISAM	\$ 246,622.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,622.01
1290 IV-E JUVENILE PROB GRANT FUND	\$ 113,593.94	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ 263,593.94
1291 HOMELAND SECURITY FUND	\$ (30,868.81)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (30,868.81)
1293 PROBATE COMPUTER RESEARCH FUND	\$ 15,272.46	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 21,272.46
1294 PROBATE FUTURE FACILITY FUND	\$ 43,659.51	\$ -	\$ -	\$ -	\$ -	\$ 3,200.00	\$ -	\$ 46,799.51
1295 PROBATE SPECIAL PROJ FUND	\$ 19,689.12	\$ -	\$ -	\$ -	\$ -	\$ 2,200.00	\$ -	\$ 21,889.12
1296 CARRY CONCEALED WEAPON FUND	\$ 130,665.23	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ 160,665.23
1298 INDIGENT APPLICATION FEE FUND	\$ 35,688.13	\$ -	\$ -	\$ -	\$ -	\$ 14,500.00	\$ -	\$ 50,188.13
1299 PROSECUTOR DRC GRANT FUND	\$ 29,867.79	\$ -	\$ -	\$ -	\$ -	\$ 225,757.21	\$ -	\$ 255,665.00
2000 DJFS FUND	\$ 1,571,388.20	\$ -	\$ -	\$ -	\$ -	\$ 24,966,509.00	\$ 500,000.00	\$ 27,037,897.20
2010 CHILD SUPPORT FUND	\$ 2,667,215.05	\$ -	\$ -	\$ -	\$ -	\$ 3,698,914.00	\$ -	\$ 6,366,129.05
2020 PCSA FUND	\$ 23,079,839.55	\$ 6,463,130.00	\$ 840,000.00	\$ -	\$ -	\$ 6,015,318.00	\$ -	\$ 36,398,287.55
2030 WIA FUND	\$ (90,786.36)	\$ -	\$ -	\$ -	\$ -	\$ 1,739,465.00	\$ -	\$ 1,648,698.64
2080 BD of DD GENERAL SERVICES FUND	\$ 28,293,820.30	\$ 11,169,000.00	\$ 1,350,000.00	\$ -	\$ -	\$ 3,848,700.00	\$ -	\$ 44,661,520.30
2085 BD of DD MEDICAID RESERVE FUND	\$ 5,645,275.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,645,275.17
2090 BD of DD RESIDENTIAL SERVICES FUND	\$ 6,741,383.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,741,383.68
2203 OEPA MARKET DEV GRANT FUND	\$ 33,114.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,800,000.00	\$ 2,833,114.32
2204 SHERIFF 911 GOVT ASST FUND	\$ 895,673.95	\$ -	\$ -	\$ -	\$ -	\$ 350,000.00	\$ -	\$ 1,245,673.95

1ST AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

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 SUCH YEAR.

	EST UNENCUMBED BALANCE Jan-01-2026	REAL ESTATE TAXES	HOMESTEAD/ ROLLEBACKS	SALES TAX	LOCAL GOVERNMENT	OTHER SOURCES	ADVANCES/ TRANSFERS	TOTAL
2206	\$ 246,555.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,555.77
2207	\$ 413,072.60	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 463,072.60
2208	\$ 2,781.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,781.66
2209	\$ 2,974.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,974.79
2210	\$ 2,761.26	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00	\$ -	\$ 10,761.26
2214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,600.00	\$ 25,000.00	\$ 50,600.00
2215	\$ 115,696.55	\$ -	\$ -	\$ -	\$ -	\$ 123,796.62	\$ -	\$ 239,493.17
2216	\$ 11,316.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,316.73
2218	\$ 179,521.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,521.50
2219	\$ 105,322.74	\$ -	\$ -	\$ -	\$ -	\$ 130,000.00	\$ -	\$ 235,322.74
2223	\$ 667,780.95	\$ -	\$ -	\$ -	\$ -	\$ 172,500.00	\$ -	\$ 840,280.95
2240	\$ 714,798.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 714,798.57
2240	\$ 689,923.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 889,923.16
2250	\$ (5,416.72)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,416.72)
2431	\$ (16,285.87)	\$ -	\$ -	\$ -	\$ -	\$ 8,924.43	\$ -	\$ (7,361.44)
2432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,165.68	\$ -	\$ 17,165.68
2433	\$ 2,638.09	\$ -	\$ -	\$ -	\$ -	\$ 301.02	\$ -	\$ 2,939.11
2434	\$ 425.49	\$ -	\$ -	\$ -	\$ -	\$ 4,397.25	\$ -	\$ 4,822.74
2435	\$ (1,755.05)	\$ -	\$ -	\$ -	\$ -	\$ 222.70	\$ -	\$ (1,532.35)
2437	\$ (26,341.37)	\$ -	\$ -	\$ -	\$ -	\$ 3,082.97	\$ -	\$ (23,258.40)
2439	\$ (2,655.89)	\$ -	\$ -	\$ -	\$ -	\$ 7,846.33	\$ -	\$ (5,190.54)
2440	\$ 4,331.11	\$ -	\$ -	\$ -	\$ -	\$ 4,477.97	\$ -	\$ 8,809.08
2441	\$ (22,379.66)	\$ -	\$ -	\$ -	\$ -	\$ 269.30	\$ -	\$ (22,110.36)
2443	\$ 3,559.59	\$ -	\$ -	\$ -	\$ -	\$ 11,959.59	\$ -	\$ 15,519.18
2444	\$ 14,404.60	\$ -	\$ -	\$ -	\$ -	\$ 571.44	\$ -	\$ 14,976.04
2445	\$ 409.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 409.12
2446	\$ (24,516.83)	\$ -	\$ -	\$ -	\$ -	\$ 7,728.59	\$ -	\$ (16,788.24)
2447	\$ (8,484.10)	\$ -	\$ -	\$ -	\$ -	\$ 6,759.00	\$ -	\$ (1,725.10)
2448	\$ (2,869.85)	\$ -	\$ -	\$ -	\$ -	\$ 1,667.04	\$ -	\$ (1,202.81)
2449	\$ 233.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233.60
2450	\$ 23,365.69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,365.69
2451	\$ 2,304.96	\$ -	\$ -	\$ -	\$ -	\$ 9,600.68	\$ -	\$ 11,905.64
2452	\$ (147.21)	\$ -	\$ -	\$ -	\$ -	\$ 2,039.40	\$ -	\$ 1,892.19
2453	\$ 7,829.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,829.10
2454	\$ 6,841.04	\$ -	\$ -	\$ -	\$ -	\$ 3,250.00	\$ -	\$ 10,091.04
2455	\$ 1,041.77	\$ -	\$ -	\$ -	\$ -	\$ 345.27	\$ -	\$ 1,387.04
2456	\$ 182.74	\$ -	\$ -	\$ -	\$ -	\$ 3,198.49	\$ -	\$ 3,381.23
2457	\$ (102.41)	\$ -	\$ -	\$ -	\$ -	\$ 870.00	\$ -	\$ 767.59
2458	\$ (6,817.82)	\$ -	\$ -	\$ -	\$ -	\$ 5,150.85	\$ -	\$ (1,666.97)
2459	\$ 5,546.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,546.87
2460	\$ (1,593.76)	\$ -	\$ -	\$ -	\$ -	\$ 7,103.13	\$ -	\$ 5,509.37
2461	\$ 350.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350.50
2462	\$ (3,660.75)	\$ -	\$ -	\$ -	\$ -	\$ 2,039.40	\$ -	\$ (1,621.35)
2463	\$ 4,328.89	\$ -	\$ -	\$ -	\$ -	\$ 3,224.52	\$ -	\$ 7,553.41
2464	\$ (7,914.94)	\$ -	\$ -	\$ -	\$ -	\$ 4,234.32	\$ -	\$ (3,680.62)
2465	\$ (2,303.23)	\$ -	\$ -	\$ -	\$ -	\$ 4,283.20	\$ -	\$ 1,979.97
2466	\$ 887.00	\$ -	\$ -	\$ -	\$ -	\$ 4,654.28	\$ -	\$ 5,541.28
2468	\$ (1,873.67)	\$ -	\$ -	\$ -	\$ -	\$ 4,851.12	\$ -	\$ 2,977.45

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EST UNENCLUMBE	REAL ESTATE TAXES	HOMESTEAD/ ROLLBACKS	SALES TAX	LOCAL GOVERNMENT	OTHER SOURCES	ADVANCES/ TRANSFERS	TOTAL
2468 DITCH MAINT PRIME OHIO DM FUND	\$ 52,175.45	\$ -	\$ -	\$ -	\$ 3,127.00	\$ -	\$ 55,302.45
2470 DITCH MAINT NORTHRIDGE 29 FUND	\$ (7,781.81)	\$ -	\$ -	\$ -	\$ 2,519.28	\$ -	\$ (5,262.53)
2621 JAIL PAY FOR STAY FUND	\$ 696.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 696.56
2710 VETERAN MEMORIAL TRUST FUND	\$ 0.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.04
2720 CHILDREN'S TRUST FUND	\$ 1.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.00
2740 BD of DD DONATION TRUST FUND	\$ 6,928.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,928.58
2750 NEUBART WEBB TRUST FUND	\$ 114,022.88	\$ -	\$ -	\$ -	\$ 3,800.00	\$ -	\$ 117,822.88
2780 SOLID WASTE DONATIONS FUND	\$ 1,148.13	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ 1,348.13
2790 DJFS SPRINGFIELD FOUNDATION FUND	\$ 10,386.88	\$ -	\$ -	\$ -	\$ 10,500.00	\$ -	\$ 20,886.88
2901 YOUTH TREAT COURT JUVENILE FUND	\$ 21,109.07	\$ -	\$ -	\$ -	\$ 287,800.00	\$ -	\$ 308,909.07
2902 FAMILY TREAT COURT JUVENILE FUND	\$ 40,451.89	\$ -	\$ -	\$ -	\$ 320,000.00	\$ -	\$ 360,451.89
2910 ONEOHIO OPIOID FUND	\$ 1,908,748.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,908,748.90
2921 CDBG FY22 ALLOCATION GRANT FUND	\$ (1,496.45)	\$ -	\$ -	\$ -	\$ 99,714.00	\$ -	\$ 97,217.55
2923 CDBG FY23 FLEX GRANT FUND	\$ (42,219.69)	\$ -	\$ -	\$ -	\$ 237,000.00	\$ -	\$ 194,780.31
2924 CDBG FY24 ALLOCATION GRANT FUND	\$ (115,020.44)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (115,020.44)
2940 RE-ENTRY FUND	\$ (29,506.62)	\$ -	\$ -	\$ -	\$ 903,373.33	\$ 40,000.00	\$ 913,866.71
TOTAL SPECIAL REVENUE FUNDS	\$ 98,983,794.77	\$ 2,299,298.00	\$ -	\$ -	\$ 63,306,366.33	\$ 5,067,800.00	\$ 192,306,947.10
<u>DEBT SERVICE FUNDS</u>							
3010 GENERAL BOND RETIREMENT FUND	\$ 6,905.70	\$ -	\$ -	\$ -	\$ -	\$ 2,648,000.00	\$ 2,654,905.70
3050 HUMAN SERVICE DEBT RETIRE FUND	\$ 22,190.94	\$ -	\$ -	\$ -	\$ 141,185.00	\$ -	\$ 163,375.94
TOTAL DEBT SERVICE FUNDS	\$ 29,096.64	\$ -	\$ -	\$ -	\$ 141,185.00	\$ 2,648,000.00	\$ 2,818,281.54
<u>CAPITAL PROJECT FUNDS</u>							
4010 PERMANENT IMPROVEMENTS FUND	\$ 1,264,742.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,264,742.75
4040 BD of DD CAPITAL IMPROVE FUND	\$ 384,607.34	\$ -	\$ -	\$ -	\$ 24,500.00	\$ 300,000.00	\$ 709,107.34
4600 SOUTH VIENNA DEVELOP PROJ FUND	\$ 0.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.09
4870 COUNTY RESURFACING FUND	\$ -	\$ -	\$ -	\$ -	\$ 1,730,000.00	\$ -	\$ 1,730,000.00
4900 VET PARK RENOVATIONS FUND	\$ 123,610.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,610.00
TOTAL CAPITAL PROJECT FUNDS	\$ 1,772,960.18	\$ -	\$ -	\$ -	\$ 1,754,500.00	\$ 300,000.00	\$ 3,827,460.18
<u>PERMANENT FUNDS</u>							
7010 CHASE STEWART BLIND RELIEF FUND *	\$ 4,603.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,603.47
7020 CHASE STEWART SOLDIER RELIEF FUND **	\$ 37,489.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,489.40
TOTAL PERMANENT FUNDS	\$ 42,092.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,092.87
<u>ENTERPRISE FUNDS</u>							
5010 SEWER DISTRICT FUND	\$ 3,547,004.30	\$ -	\$ -	\$ -	\$ 6,473,654.00	\$ -	\$ 10,020,658.30
5060 NORTHRIDGE SEWER CONSTR FUND	\$ 18,292.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,292.94
5070 SW WWTP FARM FUND	\$ 32,413.96	\$ -	\$ -	\$ -	\$ 9,450.00	\$ -	\$ 41,863.96

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	EST UNENCUMBS BALANCE Jan-01-2025	REAL ESTATE TAXES	HOMESTEAD/ ROLLBACKS	SALES TAX	LOCAL GOVERNMENT	OTHER SOURCES	ADVANCES/ TRANSFERS	TOTAL
5120 SEWER DISTRICT RESERVE FUND	\$ (101,036.20)	\$ -	\$ -	\$ -	\$ -	\$ 2,117,000.00	\$ 411,516.00	\$ 2,427,479.80
5130 SMMWTP EQUIP REPLACEMENT FUND	\$ 73,436.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,436.73
5160 DONNELLSVILLE SAN SEWER FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,750.00	\$ 43,750.00
5170 SMMWTP DIGESTER REHAB FUND	\$ 5,946.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 537,929.00	\$ 544,875.53
5510 WATER DISTRICT FUND	\$ 4,086,892.26	\$ -	\$ -	\$ -	\$ -	\$ 3,557,799.00	\$ -	\$ 7,644,691.26
5520 WATER DISTRICT RESERVE FUND	\$ 1,288,950.38	\$ -	\$ -	\$ -	\$ -	\$ 428,000.00	\$ -	\$ 1,716,950.38
5540 DONNELLSVILLE WATER EXTENSION FUND	\$ (385,000.00)	\$ -	\$ -	\$ -	\$ -	\$ 5,072,000.00	\$ 428,000.00	\$ 5,115,000.00
5550 PARK LAYNE WELL FIELD FUND	\$ 24.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24.22
5570 PL2 LANDS FUND	\$ 104,877.18	\$ -	\$ -	\$ -	\$ -	\$ 12,196.50	\$ -	\$ 117,173.68
5580 LAWRENCEVILLE WATER FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,016.00	\$ 1,016.00
5550 LIMECREST WATER FUND	\$ 88,953.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,953.03
5700 911 DISPATCHING FUND	\$ (335,642.80)	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000.00	\$ 3,108,000.00	\$ 4,172,357.20
TOTAL ENTERPRISE FUNDS	\$ 8,426,212.55	\$ -	\$ -	\$ -	\$ -	\$ 19,070,999.50	\$ 4,530,211.00	\$ 32,026,523.05
<u>INTERNAL SERVICE FUNDS</u>								
6050 DOCUMENT IMAGING FUND	\$ 1,384.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,384.11
6100 SELF INSURANCE - UMR	\$ 650,771.56	\$ -	\$ -	\$ -	\$ -	\$ 17,848,492.00	\$ -	\$ 18,499,263.56
6200 INFORMATION SYSTEMS IS FUND	\$ (11,206.19)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,206.19)
TOTAL INTERNAL SERVICE FUNDS	\$ 640,949.48	\$ -	\$ -	\$ -	\$ -	\$ 17,848,492.00	\$ -	\$ 18,489,441.48
<u>CUSTODIAL FUNDS</u>								
8116 MARRIAGE LICENSE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000.00	\$ -	\$ 14,000.00
8370 CORRECTIONAL FAC GRANT FUND	\$ 1,489,001.23	\$ -	\$ -	\$ -	\$ -	\$ 6,086,702.00	\$ -	\$ 7,575,703.23
8371 ABLE EDUCATION GRANT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8372 WCCCF TITLE I GRANT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8373 MHRB OF UNION COUNTY FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8374 WCCCF CARES ACT	\$ (101,372.34)	\$ -	\$ -	\$ -	\$ -	\$ 400,000.00	\$ -	\$ 298,627.66
8375 WCCCF CCA 2.0 11s RIG	\$ 86,932.99	\$ -	\$ -	\$ -	\$ -	\$ 524,829.00	\$ -	\$ 611,761.99
8406 CBGF CONST GRANT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00
8968 LAW LIBRARY FUND	\$ 150.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150.00
8886 UND ESTATE TAX FUND	\$ 46,910.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,910.74
9066 DENTAL (SUPERIOR) INSURANCE	\$ (142,076.28)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (142,076.28)
9160 WORKERS COMP PREM FUND	\$ 1,021,347.59	\$ -	\$ -	\$ -	\$ -	\$ 1,352,000.00	\$ -	\$ 2,383,347.59
TOTAL AGENCY FUNDS	\$ 2,400,893.93	\$ -	\$ -	\$ -	\$ -	\$ 8,487,531.00	\$ -	\$ 10,888,424.93
GRAND TOTAL ALL FUNDS	\$ 138,867,121.12	\$ 27,362,714.00	\$ 3,067,490.00	\$ 33,350,000.00	\$ 1,943,293.00	\$ 125,674,273.83	\$ 13,336,011.00	\$ 344,800,842.95
GENERAL FUND TOTALS	\$ 10,803,144.97	\$ 4,713,026.00	\$ 768,132.00	\$ 3,350,000.00	\$ 1,943,293.00	\$ 12,053,600.00	\$ -	\$ 63,531,195.97
GENERAL FUND TYPE TOTALS	\$ 15,767,875.73	\$ -	\$ -	\$ -	\$ -	\$ 4,012,500.00	\$ 790,060.00	\$ 20,570,475.73
NON-GENERAL FUND TOTALS	\$ 112,295,000.42	\$ 22,649,688.00	\$ 2,299,298.00	\$ -	\$ -	\$ 110,608,173.83	\$ 12,546,011.00	\$ 260,399,171.25

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EST UNENCUMB BALANCE Jan-01-2026	REAL ESTATE TAXES	HOMESTEAD/ ROLLBACKS	SALES TAX	LOCAL GOVERNMENT	OTHER SOURCES	ADVANCES/ TRANSFERS	<u>TOTAL</u>
\$ 138,867,121.12	\$ 27,362,714.00	\$ 3,067,430.00	\$ 33,350,000.00	\$ 1,943,293.00	\$ 126,674,273.83	\$ 13,336,011.00	<u>\$ 344,600,842.95</u>

FIGURES SHOWN ABOVE FOR REAL ESTATE TAXES AND HOMESTEAD/ROLLBACKS ARE CALCULATED BY THE COUNTY AUDITOR'S OFFICE. HOMESTEAD AND ROLLBACK AMOUNTS ASSUME ALL RES/AG PROPERTY'S QUALIFY - ACTUAL AMOUNTS MAY DIFFER. MANUFACTURED HOME TAXES ARE INCLUDED IN OTHER SOURCES.

TRP REIMBURSEMENT IS INCLUDED IN OTHER SOURCE REVENUES AND ARE ESTIMATES OBTAINED FROM THE OHIO DEPT OF TAXATION.

REAL ESTATE AND PERSONAL PROPERTY TAX ESTIMATES ARE BASED UPON TAX YEAR 2025 ASSESSED VALUES AND ARE SUBJECT TO CHANGE PENDING THE OUTCOME OF THE BOARD OF REVISION HEARINGS.

\* - DOES NOT INCLUDE PRINCIPAL OF \$4,000.00.

\*\* - DOES NOT INCLUDE PRINCIPAL OF \$70,767.00.

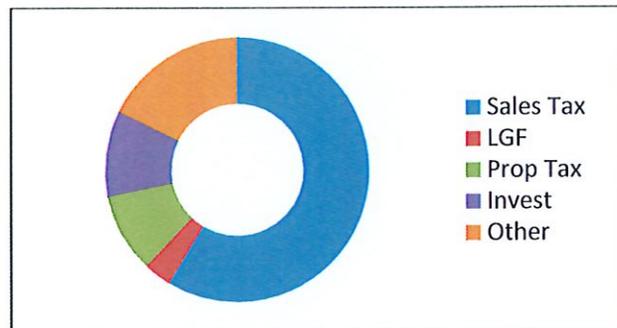
## GENERAL FUND BUDGET SUMMARY

The 2026 General Fund Budget is a sound budget that provides for all mandated services and a 2.5% cost of living/wage adjustment. In addition, a Capital Improvement Plan (Page 21) was also approved as an amendment to the original budget on February 11, 2026, to replace larger pieces of equipment and vehicles. The County’s Strategic Plan, which was updated in 2025, was taken into consideration when preparing this budget.

	2026 Budget	2025 Budget	\$ Change	% Change
Unencumbered Beginning Balance	\$10,803,145	\$5,587,466		
Revenues	56,828,051	53,007,201	\$3,820,850	7.2%
Less Expenditures	66,192,948	58,145,708	\$8,047,240	13.8%
Unencumbered Fund Balance	\$1,438,248	\$448,958		

### General Fund Revenues

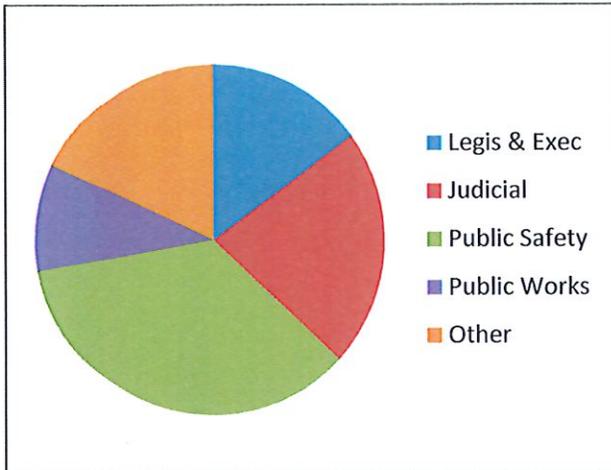
2026 General Fund revenues are projected to generate \$56,828,051, which is \$3,820,850, or 7.2%, more than 2025. Approximately 60% of the County’s General Fund revenues can be attributed to Sales Tax. Clark County imposes a 1.5% sales tax on eligible retail sales.



Further details on the County’s revenue sources are below:

- Sales Tax – 2026 Sales Tax revenue is projected to generate \$33,350,000, which is \$1,850,000, or 5.9%, more than 2025 Budget.
- Local Government Fund – 2026 Local Government Fund revenue is projected to generate \$1,943,293.
- Property Tax – 2025 Property Tax revenue is projected to generate \$5,481,158.
- Investment Income – 2026 Investment Income revenue is projected to generate \$6,000,000. Any investment income that is received over \$2,000,000 will be used for one-time capital purchases.
- Other revenue is projected to generate \$10,053,600 in 2026. Included in the “other” category are Casino Tax, Charges for Services, Intergovernmental, Fees, Fines & Forfeitures, and Licenses & Permits.

**General Fund Expenses**



2026 General Fund expenditures are estimated at \$66,192,948, which is \$8,047,240, or 13.8%, more than 2025.

In addition, \$7,246,010 was carried over into 2026 as encumbrances.

Public Safety & Judicial combine for approximately 60% of all expenditures.

By Function

Public Safety expenditures are estimated at \$23,325,634 and include the following departments: Sheriff, Dispatch, Coroner, and Emergency Management Services.

Judicial expenditures are estimated at \$14,603,174 and include the following departments: Prosecutor, Public Defender, Court of Appeals, Common Pleas Court, Domestic Relations Court, Probate Court, Juvenile Court, Juvenile Court-Probation, Juvenile Court-Detention Home, Municipal Court, and Clerk of Courts.

Legislative & Executive are estimated at \$9,844,179 and include the following departments: Commissioners, Information Systems, Personnel, Auditor, Data Processing, Treasurer, Board of Elections, Recorder, Microfilm, Engineer, Veteran’s Services, Agriculture, Industrial Development, Board of Revision, Audit Services, Tax Incentive Review Council, and Misc, Insurance & Pension.

Other expenditures are estimated at \$11,863,656 and include the following departments: Agriculture, Wellness, Other Health/Welfare, Veteran’s Services, ARPA-Standard Allowance, and Transfers.

Public Works expenditures are estimated at \$6,556,305 and include the following departments: Engineer, Buildings & Grounds, Community Development, and Industrial Development.

	<b>2026 Budget</b>	<b>2025 Budget</b>	<b>\$ Change</b>
Public Safety	\$23,325,634	\$21,085,127	\$2,240,507
Judicial	14,603,174	13,871,372	731,802
Legislative & Executive	9,844,179	9,357,510	486,669
Other	11,863,656	7,540,521	4,323,135
Public Works	6,556,305	6,291,178	265,127
<b>TOTAL</b>	<b>\$66,192,948</b>	<b>\$58,145,708</b>	<b>\$8,047,240</b>

By Object Level

Personnel costs total \$44,305,315 and comprise the largest percentage of expenditure at approximately 67%. The increase from 2026 is due to a Cost-of-Living adjustment and union negotiated raises.

	<b>2026</b>	<b>2025</b>	<b>\$ Change</b>
Personnel	\$44,305,315	\$41,723,334	\$2,582,081
Operating	12,431,829	11,102,548	1,329,281
Capital Outlay	4,667,304	593,500	4,073,804
Transfers	1,150,500	1,452,426	(301,926)
Debt Service	2,648,000	2,284,000	364,000
Contingency Fund Transfer	990,000	990,000	0
<b>TOTAL</b>	<b>\$66,192,948</b>	<b>\$58,145,708</b>	<b>\$8,047,240</b>

Capital Outlay expenditures total \$4,667,304 as investments continue in county infrastructure as well as improvements to security throughout county facilities and virtual and electronic workplaces. Please see Page 21 for the County's Capital Improvement Plan.

## COMMISSIONERS' RESERVE FUNDS

Below is the activity projected to occur in the Board of Commissioner's reserve funds for 2026. The first three funds have been established by resolution and are funded according to the policies. Fund 2240 was established in 2018.

Fund	1/1/2026	Deposits	Withdrawals	12/31/2026
0100-27 <sup>th</sup> Pay	\$360,000	\$90,000	\$0	\$450,000
0100-Economic Develop	4,040,850	500,000	100,000	4,440,850
0100-Economic Stabilization	8,053,757	200,000	0	8,253,757
2240-Retirement Reserve	714,799	200,000	200,000	714,799
<b>TOTAL</b>	<b>\$13,169,406</b>	<b>\$990,000</b>	<b>\$300,000</b>	<b>\$13,859,406</b>

The summaries below outline the purpose of each reserve fund:

- 27th Pay Period - Because an extra pay period occurs every 12–15 years, the County will annually reserve 1/14th of a regular payroll (plus PERS and Medicare) to ensure funds are available when the next 27th pay period occurs.
- Economic Development – The County will set aside at least \$500,000 each year that can only be used for economic development or capital projects.
- Economic Stabilization - The County will save 5–10% of its most recent General Fund operating budget during strong economic periods to offset revenue declines during downturns. These reserves come from unencumbered year-end balances or excess revenues.
- Retirement Reserve - To accumulate monies for the payment of qualified vacation and sick leave of General Fund employees upon retirement.

## SUMMARY OF GENERAL FUND TRANSFERS

<b>Capital Outlay</b>		
0001-710-854010	Permanent Improvement (Fund 4010)	4,667,304
<b>Total Capital Outlay</b>		4,667,304
<b>Debt Service</b>		
0001-710-853010	General Bond Retirement (Fund 3010)	2,648,000
<b>Total Debt Service</b>		2,648,000
<b>Sheriff's Office</b>		
0001-710-855700	911 Center Dispatch (Fund 5700)	3,108,000
<b>Total Sheriff's Office</b>		3,108,000
<b>Dog &amp; Kennel</b>		
0001-710-851213	Dog & Kennel (Fund 1213)	250,000
<b>Total Dog &amp; Kennel</b>		250,000
<b>Economic Development</b>		
0001-710-850100	Economic Development (Fund 0100)	500,000
<b>Total Economic Development</b>		500,000
<b>Other</b>		
0001-710-850000	Interest Payments to Various Funds	415,000
0001-710-851283	Regional Planning Commission (Fund 1283)	500
0001-710-850100	Contingency (Fund 0100)	290,000
0001-710-852240	Retirement Reserve (Fund 2240)	200,000
0001-730-850000	Public Assistance/Mandated Share	485,000
<b>Total Other</b>		1,390,500
<b>TOTAL ALL TRANSFERS</b>		<b>12,563,804</b>

## GENERAL FUND DEBT PAYMENTS

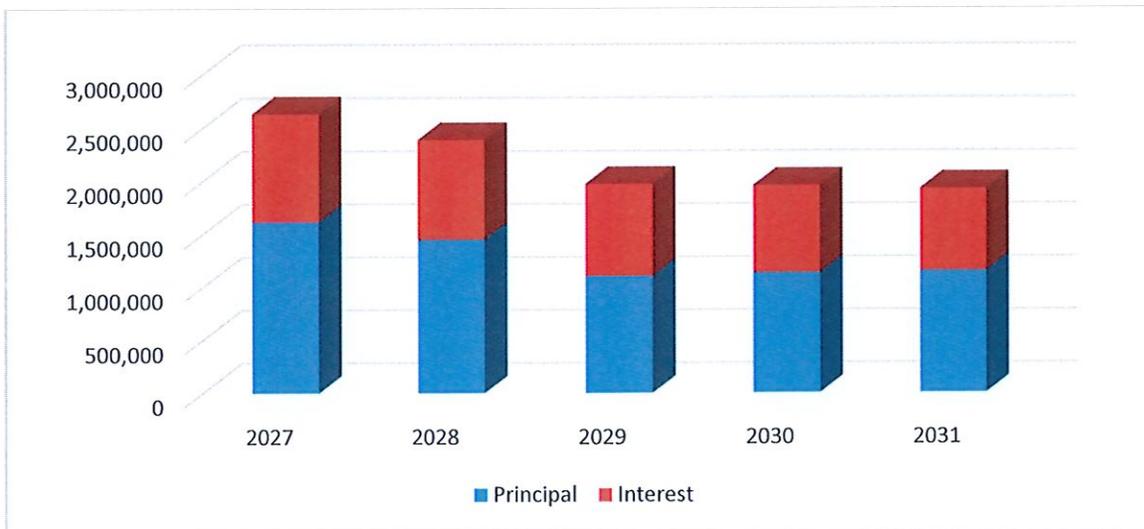
Information concerning the County’s General Fund outstanding debt is listed below. The outstanding balance represents principal only while the debt payment includes principal and interest for the current year.

Project/Bond	Oustanding Balance 1/1/2026	2025 Debt Payment
2017 Various Purpose	\$3,310,000	\$519,450
2018 Various Purpose	6,585,000	928,706
2024 Various Purpose	14,000,000	1,200,000
<b>TOTAL</b>	<b>\$23,895,000</b>	<b>\$2,648,156</b>

On February 28, 2024, Clark County issued a Various Purpose Bond in the amount of \$14,550,000. The funds are being used to renovate the Courthouse building.

### Five Year Principal Payment Schedule

Tracking future-year debt service obligations—both principal and interest payments—is essential for long-range financial planning. These scheduled payments are legally required, and failure to meet them can lead to bond violations. Missed or delayed payments can also jeopardize the County’s current Aa2 credit rating from Moody’s, since that rating depends on a strong repayment history and responsible debt management. Maintaining accurate multi-year debt service schedules helps the County forecast cash needs, stay in compliance with bond requirements, and protect the overall credit standing and ability to borrow in the future.



## CAPITAL IMPROVEMENT PLAN SUMMARY

A responsibility of local government officials is the preservation, maintenance, and improvement of capital assets. Capital assets are defined as land, buildings, vehicles, equipment, and other tangible or intangible assets that are used in day-to-day operations and have a useful life beyond a year. The Capital Improvement Plan (CIP) is the county's long-range strategic planning framework that addresses preservation, maintenance, and improvement to technology, infrastructure, vehicles, and facilities within the county. The CIP is used as an instrument to evaluate long-term capital needs and requests of county departments/offices and to establish timely and cost-effective funding for the projects that are identified as being high priority.

For the purposes of the County's CIP, a capital improvement is an expenditure that:

- is directed to the acquisition, creation, or improvement of technology, infrastructure, vehicles, or facilities,
- costs more than \$2,500,
- substantially adds value to the asset, and
- has an expected lifespan of more than a year.

The County's CIP was approved as an amendment to the 2026 Original Budget on February 11, 2026.

### Vehicles

The County has a robust vehicle replacement program. For offices/departments, like the Sheriff's Office, a 4-year replacement of all patrol vehicles is recommended due to the daily heavy use. Other offices/departments, like Buildings & Grounds Department or Community & Economic Development, have a longer replacement period.

In 2026, it is recommended to replace the following vehicles at an estimated cost of **\$1,325,000**:

- Sheriff's Office – Includes replacing 15 cruisers (with necessary equipment) at a cost of \$1,275,000.
- Community & Economic Development Department – Includes replacing one vehicle at a cost of \$50,000.

### County Buildings

The County owns & maintains numerous buildings. An annual inspection is completed each year to maintain excellent condition. Due to the age of the buildings, heavy investment is needed.

In 2026, Administration recommends the following projects at a cost of **\$2,067,685**:

- Public Safety Complex - \$2,000,000 towards the construction of a future complex.
- Courthouse Dome - \$25,000 for engineering study to replace dome.

- Parking Lots - \$42,685 for restriping/resurfacing selected parking lots.

### Equipment

The County takes a proactive approach to its equipment, frequently replacing at the end of its useful life in order to avoid emergency replacements.

In 2026, it is recommended to replace the following equipment as these items are approaching their useful life at an estimated cost of **\$1,274,619**:

- Security Upgrades, updating cameras and door access at Juvenile Court - \$250,000.
- Emergency radios, replacing county wide radios - \$150,000.
- Sheriff's Office, purchasing ballistic shields and vests - \$341,000.
- Buildings & Grounds, replacing mowers and miscellaneous equipment for County garage - \$43,619.
- Juvenile – replacing washer & dryer - \$45,000.
- Information System Equipment, including server a/c, UPS, VMware, storage, and desktops - \$445,000.

## 2026-2030 CAPITAL IMPROVEMENT PLAN

	2026	2027	2028	2029	2030
<b>VEHICLES</b>					
B&G Department				76,000	70,000
Comm & Econ Dev	50,000	40,000		40,000	70,000
Coroner's Office		35,000		40,000	
EMA			70,000		
Juvenile Court		50,000		60,000	
Sheriff's Office	1,275,000	486,000	300,000	300,000	300,000
Prosecutor's Office		38,500			
IS Department				30,000	
<b>SUBTOTAL</b>	<b>\$1,325,000</b>	<b>\$649,500</b>	<b>370,000</b>	<b>\$546,000</b>	<b>\$440,000</b>
<b>BUILDING IMPROVEMENTS</b>					
Jail/Detention		50,000	50,000	50,000	50,000
Courthouse Dome	25,000	200,000			
Parking Lots	42,685				
Remove Chillers – Municipal			100,000		
Elevators		300,000	325,000	350,000	
Springview Stucco				700,000	
Public Safety Complex	2,000,000	2,000,000	85,000,000		
<b>SUBTOTAL</b>	<b>\$2,067,685</b>	<b>\$2,550,000</b>	<b>\$85,475,000</b>	<b>\$1,100,000</b>	<b>\$50,000</b>
<b>EQUIPMENT</b>					
IS Department	445,000	170,000	265,000	155,000	55,000
B&G Department	43,619	15,000			
Juvenile Court	45,000	51,000			
Sheriff's Office	341,000	445,000	293,000		
Emergency Radios	150,000				
Security Upgrades	250,000	25,000	25,000	25,000	25,000
<b>SUBTOTAL</b>	<b>\$1,274,619</b>	<b>\$706,000</b>	<b>\$583,000</b>	<b>\$180,000</b>	<b>\$80,000</b>
<b>TOTAL CIP</b>	<b>\$4,667,304</b>	<b>\$3,905,000</b>	<b>\$86,428,000</b>	<b>\$1,826,000</b>	<b>\$570,000</b>

## 2026 APPROPRIATIONS

Clark County prepares its annual appropriation measure in accordance with the requirements of Ohio Revised Code (ORC) Section 5705.38. This statute governs the adoption of the appropriation measure and establishes the legal framework through which counties authorize the expenditure of public funds.

The County's legal level of control (LLC) represents the lowest level of budgetary detail at which expenditures may not legally exceed the amounts appropriated. This is the level at which spending authority is formally restricted and monitored.

Clark County has established the legal level of control at the object level within each department within each fund. As a result, appropriations are legally binding not only by fund and department, but also by the specific object level—such as personnel and fringes, operating expenses, or other defined expenditure categories.

Example:

- Fund: 0001 – General Fund
- Department: 010 – Commission
- Object Level: Personnel & Fringes

Amendments to appropriations at the established legal level of control may be made only through a resolution adopted by the Board of County Commissioners.

The following report presents the appropriations for each fund at the approved legal level of control.

BUDGET REPORT FOR CLARK COUNTY  
 Calculations As of 12/31/2025  
 CLARK COUNTY, OHIO

2026  
 Adopted

GL Number	Description	
0001		
010		
	PERSONNEL & FRINGES	1,069,984.00
	OPERATING EXPENSES	59,500.00
	Total 010:	1,129,484.00
011		
	PERSONNEL & FRINGES	65,639.00
	OPERATING EXPENSES	34,000.00
	Total 011:	99,639.00
015		
	PERSONNEL & FRINGES	1,810,657.00
	OPERATING EXPENSES	1,724,151.00
	Total 015:	3,534,808.00
020		
	PERSONNEL & FRINGES	2,149,711.00
	OPERATING EXPENSES	209,402.00
	Total 020:	2,359,113.00
025		
	PERSONNEL & FRINGES	1,176,254.00
	OPERATING EXPENSES	893,500.00
	Total 025:	2,069,754.00
026		
	OPERATING EXPENSES	14,000.00
	Total 026:	14,000.00
030		
	PERSONNEL & FRINGES	606,239.00
	OPERATING EXPENSES	29,032.00
	Total 030:	635,271.00
040		
	PERSONNEL & FRINGES	749,745.00
	OPERATING EXPENSES	244,500.00
	Total 040:	994,245.00
045		
	PERSONNEL & FRINGES	77,870.00
	OPERATING EXPENSES	189,000.00
	CAPITAL ASSET EXPENSE	10,000.00
	Total 045:	276,870.00
050		
	PERSONNEL & FRINGES	644,626.00
	OPERATING EXPENSES	261,236.00
	Total 050:	905,862.00
060		
	PERSONNEL & FRINGES	739,737.00
	OPERATING EXPENSES	445,500.00
	Total 060:	1,185,237.00
070		
	PERSONNEL & FRINGES	476,117.00
	OPERATING EXPENSES	10,200.00
	Total 070:	486,317.00
100		
	PERSONNEL & FRINGES	2,389,394.00
	OPERATING EXPENSES	112,871.00
	Total 100:	2,502,265.00
110		
	PERSONNEL & FRINGES	1,349,348.00
	OPERATING EXPENSES	30,600.00
	Total 110:	1,379,948.00
120		
	OPERATING EXPENSES	45,000.00
	Total 120:	45,000.00

BUDGET REPORT FOR CLARK COUNTY  
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2026  
 Adopted

GL Number	Description	
0001		
130		
	PERSONNEL & FRINGES	1,344,764.00
	OPERATING EXPENSES	521,160.00
	Total 130:	1,865,924.00
140		
	PERSONNEL & FRINGES	974,086.00
	OPERATING EXPENSES	29,189.00
	Total 140:	1,003,275.00
150		
	PERSONNEL & FRINGES	624,658.00
	OPERATING EXPENSES	54,677.00
	Total 150:	679,335.00
160		
	PERSONNEL & FRINGES	1,501,640.00
	OPERATING EXPENSES	403,037.00
	Total 160:	1,904,677.00
162		
	PERSONNEL & FRINGES	1,271,781.00
	OPERATING EXPENSES	2,268.00
	Total 162:	1,274,049.00
164		
	PERSONNEL & FRINGES	2,411,061.00
	OPERATING EXPENSES	149,195.00
	Total 164:	2,560,256.00
170		
	PERSONNEL & FRINGES	261,447.00
	OPERATING EXPENSES	50,236.00
	Total 170:	311,683.00
180		
	PERSONNEL & FRINGES	831,762.00
	OPERATING EXPENSES	120,000.00
	Total 180:	951,762.00
250		
	PERSONNEL & FRINGES	16,770,359.00
	OPERATING EXPENSES	2,268,248.00
	Total 250:	19,038,607.00
260		
	PERSONNEL & FRINGES	393,179.00
	OPERATING EXPENSES	324,459.00
	Total 260:	717,638.00
280		
	PERSONNEL & FRINGES	798,936.00
	OPERATING EXPENSES	814,949.00
	CAPITAL ASSET EXPENSE	4,000.00
	Total 280:	1,617,885.00
380		
	PERSONNEL & FRINGES	350,589.00
	OPERATING EXPENSES	68,800.00
	Total 380:	419,389.00
400		
	PERSONNEL & FRINGES	224,384.00
	OPERATING EXPENSES	5,000.00
	Total 400:	229,384.00
500		
	OPERATING EXPENSES	185,967.00
	Total 500:	185,967.00
570		
	OPERATING EXPENSES	500.00
	Total 570:	500.00

BUDGET REPORT FOR CLARK COUNTY  
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GL Number	Description	2026 Adopted
0001		
580	OPERATING EXPENSES	112,000.00
	Total 580:	112,000.00
590	PERSONNEL & FRINGES	2,500.00
	OPERATING EXPENSES	4,500.00
	Total 590:	7,000.00
710	OPERATING EXPENSES	1,878,000.00
	TRANSFERS OUT	7,411,500.00
	Total 710:	9,289,500.00
720	OPERATING EXPENSES	323,000.00
	Total 720:	323,000.00
730	TRANSFERS OUT	485,000.00
	Total 730:	485,000.00
750	PERSONNEL & FRINGES	5,848.00
	OPERATING EXPENSES	36,152.00
	Total 750:	42,000.00
Fund 0001 - GENERAL FUND:		
TOTAL APPROPRIATIONS		60,636,644.00
0100		
010	OPERATING EXPENSES	100,000.00
	Total 010:	100,000.00
Fund 0100 - COMMISSIONER'S CONTINGENCY:		
TOTAL APPROPRIATIONS		100,000.00
0200		
180	PERSONNEL & FRINGES	913,500.00
	OPERATING EXPENSES	366,000.00
	CAPITAL ASSET EXPENSE	40,000.00
	Total 180:	1,319,500.00
Fund 0200 - CERTIFICATE OF TITLE ADMIN:		
TOTAL APPROPRIATIONS		1,319,500.00
0240		
070	OPERATING EXPENSES	100,000.00
	CAPITAL ASSET EXPENSE	10,000.00
	Total 070:	110,000.00
Fund 0240 - RECORDER'S TECHNOLOGY:		
TOTAL APPROPRIATIONS		110,000.00
0250		
250	OPERATING EXPENSES	113,000.00
	Total 250:	113,000.00
Fund 0250 - SHERIFF'S TRUST:		
TOTAL APPROPRIATIONS		113,000.00

BUDGET REPORT FOR CLARK COUNTY  
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GL Number	Description	2026 Adopted
0260		
250		
	PERSONNEL & FRINGES	3,051,436.06
	OPERATING EXPENSES	100,000.00
	Total 250:	3,151,436.06
Fund 0260 - SHERIFF'S POLICING ROTARY:		
TOTAL APPROPRIATIONS		3,151,436.06
0450		
160		
	PERSONNEL & FRINGES	16,845.00
	OPERATING EXPENSES	50,000.00
	Total 160:	66,845.00
Fund 0450 - JUVENILE CENTER TRUST:		
TOTAL APPROPRIATIONS		66,845.00
1203		
020		
	PERSONNEL & FRINGES	7,500.00
	OPERATING EXPENSES	39,500.00
	ADVANCES OUT	5,000.00
	Total 020:	52,000.00
Fund 1203 - CDBG:		
TOTAL APPROPRIATIONS		52,000.00
1204		
020		
	OPERATING EXPENSES	15,000.00
	ADVANCES OUT	10,000.00
	Total 020:	25,000.00
Fund 1204 - HOUSING REHAB:		
TOTAL APPROPRIATIONS		25,000.00
1205		
130		
	PERSONNEL & FRINGES	216,015.00
	Total 130:	216,015.00
Fund 1205 - COMMUNITY CORRECTIONS GRANT:		
TOTAL APPROPRIATIONS		216,015.00
1206		
160		
	PERSONNEL & FRINGES	80,440.00
	Total 160:	80,440.00
Fund 1206 - MEDIATION PILOT:		
TOTAL APPROPRIATIONS		80,440.00
1210		
050		
	OPERATING EXPENSES	841,999.54
	Total 050:	841,999.54
Fund 1210 - AMERICAN RESCUE PLAN:		
TOTAL APPROPRIATIONS		841,999.54

BUDGET REPORT FOR CLARK COUNTY  
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GL Number	Description	2026 Adopted
1213		
010		
PERSONNEL & FRINGES		683,039.00
OPERATING EXPENSES		53,600.00
Total 010:		736,639.00
040		
PERSONNEL & FRINGES		34,950.00
OPERATING EXPENSES		29,500.00
Total 040:		64,450.00
Fund 1213 - DOG & KENNEL:		
TOTAL APPROPRIATIONS		801,089.00
1214		
040		
PERSONNEL & FRINGES		763,790.00
OPERATING EXPENSES		1,619,000.00
CAPITAL ASSET EXPENSE		50,000.00
Total 040:		2,432,790.00
Fund 1214 - REAL ESTATE ASSESSMENT:		
TOTAL APPROPRIATIONS		2,432,790.00
1215		
400		
PERSONNEL & FRINGES		4,880,299.00
OPERATING EXPENSES		10,423,258.00
CAPITAL ASSET EXPENSE		2,415,500.00
Total 400:		17,719,057.00
Fund 1215 - MV & GT:		
TOTAL APPROPRIATIONS		17,719,057.00
1217		
180		
PERSONNEL & FRINGES		34,200.00
OPERATING EXPENSES		553,000.00
Total 180:		587,200.00
Fund 1217 - CLERK'S COMPUTER MAINTENANCE:		
TOTAL APPROPRIATIONS		587,200.00
1218		
130		
OPERATING EXPENSES		9,000.00
Total 130:		9,000.00
Fund 1218 - COMPUTER LEGAL RESEARCH:		
TOTAL APPROPRIATIONS		9,000.00
1219		
150		
OPERATING EXPENSES		25,000.00
Total 150:		25,000.00
Fund 1219 - PROBATE COURT COMPUTER MAINTENANCE:		
TOTAL APPROPRIATIONS		25,000.00
1220		
160		
OPERATING EXPENSES		81,600.00
Total 160:		81,600.00
Fund 1220 - JUVENILE COURT COMPUTER MAINTENANCE:		
TOTAL APPROPRIATIONS		81,600.00

BUDGET REPORT FOR CLARK COUNTY  
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GL Number	Description	2026 Adopted
1221		
160	OPERATING EXPENSES	5,000.00
	Total 160:	5,000.00
Fund 1221 - JUVENILE COURT COMPUTER LEGAL:		
TOTAL APPROPRIATIONS		5,000.00
1222		
040	PERSONNEL & FRINGES	126,335.00
	OPERATING EXPENSES	257,525.00
	CAPITAL ASSET EXPENSE	20,000.00
	Total 040:	403,860.00
Fund 1222 - GIS:		
TOTAL APPROPRIATIONS		403,860.00
1223		
100	PERSONNEL & FRINGES	308,266.50
	OPERATING EXPENSES	4,000.00
	Total 100:	312,266.50
Fund 1223 - DETAC - PROSECUTOR:		
TOTAL APPROPRIATIONS		312,266.50
1224		
380	OPERATING EXPENSES	38,000.00
	Total 380:	38,000.00
Fund 1224 - LEPC:		
TOTAL APPROPRIATIONS		38,000.00
1228		
250	OPERATING EXPENSES	25,000.00
	Total 250:	25,000.00
Fund 1228 - SHERIFF LAW ENFORCEMENT TRUST:		
TOTAL APPROPRIATIONS		25,000.00
1230		
130	OPERATING EXPENSES	5,000.00
	Total 130:	5,000.00
Fund 1230 - HOME ARREST MONITORING:		
TOTAL APPROPRIATIONS		5,000.00
1231		
100	PERSONNEL & FRINGES	136,815.67
	OPERATING EXPENSES	2,000.00
	Total 100:	138,815.67
Fund 1231 - PROSECUTOR LAW ENFORCEMENT TRUST:		
TOTAL APPROPRIATIONS		138,815.67

BUDGET REPORT FOR CLARK COUNTY  
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**2026  
 Adopted**

GL Number	Description	
1234		
160		
PERSONNEL & FRINGES		633,884.00
OPERATING EXPENSES		628,500.00
Total 160:		1,262,384.00
Fund 1234 - FELONY DELINQ CARE/CUSTODY:		
TOTAL APPROPRIATIONS		1,262,384.00
1237		
050		
PERSONNEL & FRINGES		152,172.00
OPERATING EXPENSES		282,500.00
Total 050:		434,672.00
Fund 1237 - DETAC - TREASURER:		
TOTAL APPROPRIATIONS		434,672.00
1240		
050		
OPERATING EXPENSES		25,000.00
Total 050:		25,000.00
Fund 1240 - TAX CERTIFICATE ADMINSTRATION FUND:		
TOTAL APPROPRIATIONS		25,000.00
1243		
250		
PERSONNEL & FRINGES		264,219.00
OPERATING EXPENSES		300,000.00
Total 250:		564,219.00
Fund 1243 - JAIL COMMISSARY TRUST:		
TOTAL APPROPRIATIONS		564,219.00
1244		
150		
OPERATING EXPENSES		35,000.00
Total 150:		35,000.00
Fund 1244 - INDIGENT GUARDIANSHIP:		
TOTAL APPROPRIATIONS		35,000.00
1245		
150		
OPERATING EXPENSES		1,500.00
Total 150:		1,500.00
Fund 1245 - CONDUCT OF BUSINESS:		
TOTAL APPROPRIATIONS		1,500.00
1246		
380		
OPERATING EXPENSES		75,000.00
Total 380:		75,000.00
Fund 1246 - HAZMAT:		
TOTAL APPROPRIATIONS		75,000.00

BUDGET REPORT FOR CLARK COUNTY  
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GL Number	Description	2026 Adopted
1250		
010		
OPERATING EXPENSES		765,014.00
Total 010:		765,014.00
Fund 1250 - HISTORICAL SOCIETY LEVY FUND:		
TOTAL APPROPRIATIONS		765,014.00
1251		
370		
PERSONNEL & FRINGES		510,975.00
OPERATING EXPENSES		773,900.00
CAPITAL ASSET EXPENSE		35,000.00
ADVANCES OUT		25,000.00
Total 370:		1,344,875.00
Fund 1251 - SOLID WASTE DISTRICT:		
TOTAL APPROPRIATIONS		1,344,875.00
1252		
010		
OPERATING EXPENSES		3,577,342.00
Total 010:		3,577,342.00
Fund 1252 - SENIOR SERVICES LEVY:		
TOTAL APPROPRIATIONS		3,577,342.00
1253		
020		
ADVANCES OUT		18,000.00
Total 020:		18,000.00
Fund 1253 - PROJECT ADVANCES:		
TOTAL APPROPRIATIONS		18,000.00
1260		
160		
PERSONNEL & FRINGES		18,480.00
OPERATING EXPENSES		100.00
Total 160:		18,580.00
Fund 1260 - VOCA/CASA GRANT:		
TOTAL APPROPRIATIONS		18,580.00
1263		
130		
PERSONNEL & FRINGES		38,526.27
OPERATING EXPENSES		3,000.00
Total 130:		41,526.27
Fund 1263 - COMMON PLEAS COURT PROBATION FEE:		
TOTAL APPROPRIATIONS		41,526.27
1265		
160		
OPERATING EXPENSES		120,000.00
Total 160:		120,000.00
Fund 1265 - JUV CT SPEC PROJ YOUTH FAMILY SVCS:		
TOTAL APPROPRIATIONS		120,000.00

BUDGET REPORT FOR CLARK COUNTY  
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GL Number	Description	2026 Adopted
1266		
160		
	PERSONNEL & FRINGES	42,350.00
	OPERATING EXPENSES	1,000.00
	Total 160:	43,350.00
Fund 1266 - MEDIATION SERVICE FEE:		
TOTAL APPROPRIATIONS		43,350.00
1267		
160		
	PERSONNEL & FRINGES	132,900.00
	OPERATING EXPENSES	214,000.00
	Total 160:	346,900.00
Fund 1267 - IV-E CONTRACT:		
TOTAL APPROPRIATIONS		346,900.00
1268		
100		
	PERSONNEL & FRINGES	65,201.40
	Total 100:	65,201.40
Fund 1268 - VICTIM WITNESS:		
TOTAL APPROPRIATIONS		65,201.40
1271		
220		
	PERSONNEL & FRINGES	2,903,400.00
	OPERATING EXPENSES	809,900.00
	Total 220:	3,713,300.00
Fund 1271 - F.F. MUELLER RESIDENTIAL CENTER:		
TOTAL APPROPRIATIONS		3,713,300.00
1273		
070		
	OPERATING EXPENSES	10,000.00
	Total 070:	10,000.00
Fund 1273 - RECORDER HOUSING:		
TOTAL APPROPRIATIONS		10,000.00
1280		
020		
	PERSONNEL & FRINGES	33,164.68
	OPERATING EXPENSES	1,950.00
	ADVANCES OUT	10,000.00
	Total 020:	45,114.68
Fund 1280 - LEAD SAFE OHIO PROGRAM:		
TOTAL APPROPRIATIONS		45,114.68
1283		
020		
	OPERATING EXPENSES	1,500.00
	Total 020:	1,500.00
Fund 1283 - CEDA:		
TOTAL APPROPRIATIONS		1,500.00

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GL Number	Description	2026 Adopted
1290		
160		
	PERSONNEL & FRINGES	142,300.00
	OPERATING EXPENSES	121,000.00
	Total 160:	263,300.00
Fund 1290 - IV-E JUVENILE PROBATION:		
TOTAL APPROPRIATIONS		263,300.00
1293		
150		
	OPERATING EXPENSES	21,000.00
	Total 150:	21,000.00
Fund 1293 - PROBATE COMPUTER RESEARCH:		
TOTAL APPROPRIATIONS		21,000.00
1295		
150		
	OPERATING EXPENSES	5,000.00
	Total 150:	5,000.00
Fund 1295 - PROBATE SPECIAL PROJECT:		
TOTAL APPROPRIATIONS		5,000.00
1296		
250		
	PERSONNEL & FRINGES	72,020.70
	OPERATING EXPENSES	11,000.00
	Total 250:	83,020.70
Fund 1296 - CARRY CONCEALED WEAPON:		
TOTAL APPROPRIATIONS		83,020.70
1298		
040		
	OPERATING EXPENSES	5,613.97
	Total 040:	5,613.97
170		
	OPERATING EXPENSES	29,193.00
	Total 170:	29,193.00
Fund 1298 - INDIGENT APPLICATION FEE:		
TOTAL APPROPRIATIONS		34,806.97
1299		
100		
	PERSONNEL & FRINGES	223,949.86
	Total 100:	223,949.86
Fund 1299 - PROSECUTOR DJFS FUND:		
TOTAL APPROPRIATIONS		223,949.86

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GL Number	Description	
2000		
300		
	PERSONNEL & FRINGES	18,383,171.00
	OPERATING EXPENSES	4,554,229.00
	CAPITAL ASSET EXPENSE	24,000.00
	Total 300:	22,961,400.00
310		
	OPERATING EXPENSES	60,000.00
	Total 310:	60,000.00
315		
	OPERATING EXPENSES	134,000.00
	Total 315:	134,000.00
330		
	OPERATING EXPENSES	1,329,792.00
	Total 330:	1,329,792.00
345		
	OPERATING EXPENSES	1,607,963.00
	Total 345:	1,607,963.00
Fund 2000 - DEPARTMENT OF JOBS & FAMILY SERVICES:		
TOTAL APPROPRIATIONS		26,093,155.00
2010		
325		
	PERSONNEL & FRINGES	3,821,427.00
	OPERATING EXPENSES	1,060,131.00
	Total 325:	4,881,558.00
Fund 2010 - CHILD SUPPORT:		
TOTAL APPROPRIATIONS		4,881,558.00
2020		
315		
	OPERATING EXPENSES	14,815,697.00
	Total 315:	14,815,697.00
320		
	OPERATING EXPENSES	164,600.00
	Total 320:	164,600.00
Fund 2020 - PCSA:		
TOTAL APPROPRIATIONS		14,980,297.00
2030		
310		
	OPERATING EXPENSES	738,000.00
	Total 310:	738,000.00
345		
	OPERATING EXPENSES	554,535.00
	Total 345:	554,535.00
Fund 2030 - WIA:		
TOTAL APPROPRIATIONS		1,292,535.00
2080		
220		
	PERSONNEL & FRINGES	10,200,300.00
	OPERATING EXPENSES	3,492,900.00
	TRANSFERS OUT	4,082,300.00
	Total 220:	17,775,500.00
Fund 2080 - BD OF DD - GENERAL SERVICES:		
TOTAL APPROPRIATIONS		17,775,500.00

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GL Number	Description	2026 Adopted
2090		
220		
OPERATING EXPENSES		4,558,000.00
Total 220:		4,558,000.00
Fund 2090 - BD OF DD - RESIDENTIAL SERVICES:		
TOTAL APPROPRIATIONS		4,558,000.00
2204		
250		
PERSONNEL & FRINGES		378,700.38
OPERATING EXPENSES		300,000.00
Total 250:		678,700.38
Fund 2204 - SHERIFF 911 GOVERNMENT ASSISTANCE:		
TOTAL APPROPRIATIONS		678,700.38
2207		
140		
PERSONNEL & FRINGES		2,339.00
Total 140:		2,339.00
Fund 2207 - DOMESTIC RELATIONS JUDICIAL:		
TOTAL APPROPRIATIONS		2,339.00
2210		
370		
OPERATING EXPENSES		8,000.00
Total 370:		8,000.00
Fund 2210 - KAB:		
TOTAL APPROPRIATIONS		8,000.00
2214		
370		
OPERATING EXPENSES		32,000.00
ADVANCES OUT		18,600.00
Total 370:		50,600.00
Fund 2214 - OEPA LITTER GRANT:		
TOTAL APPROPRIATIONS		50,600.00
2215		
250		
OPERATING EXPENSES		200,000.00
Total 250:		200,000.00
Fund 2215 - SHERIFF TRAINING/REIMBURSEMENT:		
TOTAL APPROPRIATIONS		200,000.00
2223		
800		
PERSONNEL & FRINGES		124,480.00
OPERATING EXPENSES		132,000.00
Total 800:		256,480.00
Fund 2223 - LAW LIBRARY RESOURCE:		
TOTAL APPROPRIATIONS		256,480.00

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GL Number	Description	2026 Adopted
2240		
010	PERSONNEL & FRINGES	200,000.00
Total 010:		200,000.00
Fund 2240 - RETIREMENT RESERVE FUND:		
TOTAL APPROPRIATIONS		200,000.00
2431		
400	OPERATING EXPENSES	4,500.00
Total 400:		4,500.00
Fund 2431 - CRYSTAL LAKES DITCH MAINT:		
TOTAL APPROPRIATIONS		4,500.00
2432		
400	OPERATING EXPENSES	6,000.00
Total 400:		6,000.00
Fund 2432 - GOOSE CREEK DITCH MAINT:		
TOTAL APPROPRIATIONS		6,000.00
2433		
400	OPERATING EXPENSES	500.00
Total 400:		500.00
Fund 2433 - MEADOW LANE DITCH MAINT:		
TOTAL APPROPRIATIONS		500.00
2434		
400	OPERATING EXPENSES	2,000.00
Total 400:		2,000.00
Fund 2434 - MILL RUN COCHRAN DITCH MAINT:		
TOTAL APPROPRIATIONS		2,000.00
2435		
400	OPERATING EXPENSES	700.00
Total 400:		700.00
Fund 2435 - OGDEN DITCH MAINT:		
TOTAL APPROPRIATIONS		700.00
2436		
400	OPERATING EXPENSES	2,000.00
Total 400:		2,000.00
Fund 2436 - ROBERTS BROTHERS JOINT DITCH MAINT:		
TOTAL APPROPRIATIONS		2,000.00
2437		
400	OPERATING EXPENSES	2,800.00
Total 400:		2,800.00
Fund 2437 - ROCK RUN DITCH MAINT:		
TOTAL APPROPRIATIONS		2,800.00

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GL Number	Description	2026 Adopted
2439		
400	OPERATING EXPENSES	2,430.00
	Total 400:	2,430.00
Fund 2439 - SUN VALLEY DITCH MAINT:		
TOTAL APPROPRIATIONS		2,430.00
2440		
400	OPERATING EXPENSES	2,600.00
	Total 400:	2,600.00
Fund 2440 - WALLINGSFORD DITCH MAINT:		
TOTAL APPROPRIATIONS		2,600.00
2441		
400	OPERATING EXPENSES	5,000.00
	Total 400:	5,000.00
Fund 2441 - WILSON DITCH MAINT:		
TOTAL APPROPRIATIONS		5,000.00
2443		
400	OPERATING EXPENSES	800.00
	Total 400:	800.00
Fund 2443 - ZERKLE DITCH MAINT:		
TOTAL APPROPRIATIONS		800.00
2444		
400	OPERATING EXPENSES	1,000.00
	Total 400:	1,000.00
Fund 2444 - DT&I DITCH MAINT:		
TOTAL APPROPRIATIONS		1,000.00
2446		
400	OPERATING EXPENSES	3,600.00
	Total 400:	3,600.00
Fund 2446 - MILLER CRANE DITCH MAINT:		
TOTAL APPROPRIATIONS		3,600.00
2447		
400	OPERATING EXPENSES	19,000.00
	Total 400:	19,000.00
Fund 2447 - SMITH LOOKABAUGH DITCH MAINT:		
TOTAL APPROPRIATIONS		19,000.00
2448		
400	OPERATING EXPENSES	900.00
	Total 400:	900.00
Fund 2448 - MEADOW LAWN DITCH MAINT:		
TOTAL APPROPRIATIONS		900.00

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GL Number	Description	2026 Adopted
2451		
400	OPERATING EXPENSES	11,000.00
	Total 400:	11,000.00
Fund 2451 - GILROY DUNN DITCH MAINT:		
TOTAL APPROPRIATIONS		11,000.00
2452		
400	OPERATING EXPENSES	1,566.00
	Total 400:	1,566.00
Fund 2452 - FALLEN TIMBERS DITCH MAINT:		
TOTAL APPROPRIATIONS		1,566.00
2454		
400	OPERATING EXPENSES	2,000.00
	Total 400:	2,000.00
Fund 2454 - LUCAS WILT DITCH MAINT:		
TOTAL APPROPRIATIONS		2,000.00
2455		
400	OPERATING EXPENSES	200.00
	Total 400:	200.00
Fund 2455 - THUMA ESTATES DITCH MAINT:		
TOTAL APPROPRIATIONS		200.00
2456		
400	OPERATING EXPENSES	2,079.00
	Total 400:	2,079.00
Fund 2456 - COVENANT PLACE DITCH MAINT:		
TOTAL APPROPRIATIONS		2,079.00
2457		
400	OPERATING EXPENSES	750.00
	Total 400:	750.00
Fund 2457 - KTK INDUSTRIAL PARK DITCH MAINT:		
TOTAL APPROPRIATIONS		750.00
2458		
400	OPERATING EXPENSES	3,915.00
	Total 400:	3,915.00
Fund 2458 - TECUMSEH TRAILS DITCH MAINT:		
TOTAL APPROPRIATIONS		3,915.00
2460		
400	OPERATING EXPENSES	4,320.00
	Total 400:	4,320.00
Fund 2460 - THE BLUFFS D36 DITCH MAINTENANCE FUND:		
TOTAL APPROPRIATIONS		4,320.00

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GL Number	Description	2026 Adopted
2462		
400	OPERATING EXPENSES	1,288.00
	Total 400:	1,288.00
Fund 2462 - NORTHRIDGE DRIVE #17 DITCH MAINT:		
TOTAL APPROPRIATIONS		1,288.00
2463		
400	OPERATING EXPENSES	2,160.00
	Total 400:	2,160.00
Fund 2463 - WILLOW CHASE DRIVE #1 DITCH MAINT:		
TOTAL APPROPRIATIONS		2,160.00
2464		
400	OPERATING EXPENSES	1,928.00
	Total 400:	1,928.00
Fund 2464 - KENTON WOODS DRIVE DITCH MAINT:		
TOTAL APPROPRIATIONS		1,928.00
2465		
400	OPERATING EXPENSES	2,471.00
	Total 400:	2,471.00
Fund 2465 - NORTHRIDGE DRIVE #17B DITCH MAINT:		
TOTAL APPROPRIATIONS		2,471.00
2466		
400	OPERATING EXPENSES	2,025.00
	Total 400:	2,025.00
Fund 2466 - WILLOW CHASE DRIVE #2&3 DITCH MAINT:		
TOTAL APPROPRIATIONS		2,025.00
2468		
400	OPERATING EXPENSES	2,430.00
	Total 400:	2,430.00
Fund 2468 - NORTHRIDGE DRIVE #30 DITCH MAINT:		
TOTAL APPROPRIATIONS		2,430.00
2469		
400	OPERATING EXPENSES	3,400.00
	Total 400:	3,400.00
Fund 2469 - PRIME OHIO DITCH MAINT:		
TOTAL APPROPRIATIONS		3,400.00
2470		
400	OPERATING EXPENSES	1,566.00
	Total 400:	1,566.00
Fund 2470 - NORTHRIDGE DRIVE #29 DITCH MAINT:		
TOTAL APPROPRIATIONS		1,566.00

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GL Number	Description	2026 Adopted
2740		
220	OPERATING EXPENSES	2,500.00
	Total 220:	2,500.00
Fund 2740 - BD OF DD - DONATION TRUST:		
TOTAL APPROPRIATIONS		2,500.00
2780		
370	OPERATING EXPENSES	200.00
	Total 370:	200.00
Fund 2780 - SOLID WASTE DONATIONS:		
TOTAL APPROPRIATIONS		200.00
2790		
300	OPERATING EXPENSES	10,500.00
	Total 300:	10,500.00
Fund 2790 - DJFS SPRINGFIELD FOUNDATION:		
TOTAL APPROPRIATIONS		10,500.00
2901		
160	PERSONNEL & FRINGES	69,780.00
	OPERATING EXPENSES	218,020.00
	Total 160:	287,800.00
Fund 2901 - YOUTH TREATMENT COURT - JUVENILE:		
TOTAL APPROPRIATIONS		287,800.00
2902		
160	PERSONNEL & FRINGES	280,985.00
	OPERATING EXPENSES	69,800.00
	Total 160:	350,785.00
Fund 2902 - FAMILY TREATMENT COURT - JUVENILE:		
TOTAL APPROPRIATIONS		350,785.00
2910		
010	OPERATING EXPENSES	461,040.00
	Total 010:	461,040.00
Fund 2910 - ONEOHIO OPIOID FUNDS:		
TOTAL APPROPRIATIONS		461,040.00
2923		
020	PERSONNEL & FRINGES	1,807.21
	ADVANCES OUT	5,000.00
	Total 020:	6,807.21
Fund 2923 - CDBG FY23 FLEX GRANT:		
TOTAL APPROPRIATIONS		6,807.21

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GL Number	Description	2026 Adopted
2924		
020		
PERSONNEL & FRINGES		17,424.64
ADVANCES OUT		10,000.00
Total 020:		27,424.64
Fund 2924 - CDBG FY24 ALLOCATION GRANT FUND:		
TOTAL APPROPRIATIONS		27,424.64
2940		
012		
PERSONNEL & FRINGES		502,246.30
OPERATING EXPENSES		326,127.03
ADVANCES OUT		40,000.00
Total 012:		868,373.33
Fund 2940 - RE-ENTRY:		
TOTAL APPROPRIATIONS		868,373.33
3010		
010		
DEBT SERVICE EXPENSE		2,648,157.00
Total 010:		2,648,157.00
Fund 3010 - GENERAL BOND RETIREMENT:		
TOTAL APPROPRIATIONS		2,648,157.00
3050		
300		
DEBT SERVICE EXPENSE		141,185.00
Total 300:		141,185.00
Fund 3050 - HUMAN SERVICE DEBT RETIRE:		
TOTAL APPROPRIATIONS		141,185.00
4040		
220		
OPERATING EXPENSES		529,500.00
Total 220:		529,500.00
Fund 4040 - BD OF DD CAPITAL PROJECTS:		
TOTAL APPROPRIATIONS		529,500.00
4670		
400		
OPERATING EXPENSES		1,730,000.00
Total 400:		1,730,000.00
Fund 4670 - COUNTY RESURFACING:		
TOTAL APPROPRIATIONS		1,730,000.00
5010		
600		
PERSONNEL & FRINGES		1,619,532.00
OPERATING EXPENSES		4,157,353.00
CAPITAL ASSET EXPENSE		150,000.00
TRANSFERS OUT		993,195.00
Total 600:		6,920,080.00
Fund 5010 - SEWER DISTRICT:		
TOTAL APPROPRIATIONS		6,920,080.00

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GL Number	Description	2026 Adopted
5070		
600		
	OPERATING EXPENSES	7,000.00
	Total 600:	7,000.00
Fund 5070 - SW WWTP FARM:		
TOTAL APPROPRIATIONS		7,000.00
5120		
600		
	OPERATING EXPENSES	1,640,000.00
	DEBT SERVICE EXPENSE	11,516.00
	Total 600:	1,651,516.00
Fund 5120 - SEWER DISTRICT RESERVE:		
TOTAL APPROPRIATIONS		1,651,516.00
5130		
600		
	OPERATING EXPENSES	73,436.73
	Total 600:	73,436.73
Fund 5130 - SW WASTEWATER TREAT PLNT EQUIP/REP:		
TOTAL APPROPRIATIONS		73,436.73
5160		
600		
	DEBT SERVICE EXPENSE	43,750.00
	Total 600:	43,750.00
Fund 5160 - DONNELSVILLE SANITARY SEWER:		
TOTAL APPROPRIATIONS		43,750.00
5170		
600		
	DEBT SERVICE EXPENSE	537,929.00
	Total 600:	537,929.00
Fund 5170 - SOUTHWEST WASTEWATER TREAT PLANT REHAB:		
TOTAL APPROPRIATIONS		537,929.00
5510		
610		
	PERSONNEL & FRINGES	1,079,689.00
	OPERATING EXPENSES	2,372,947.00
	CAPITAL ASSET EXPENSE	100,000.00
	TRANSFERS OUT	429,016.00
	Total 610:	3,981,652.00
Fund 5510 - WATER DISTRICT:		
TOTAL APPROPRIATIONS		3,981,652.00
5520		
610		
	OPERATING EXPENSES	428,000.00
	Total 610:	428,000.00
Fund 5520 - WATER DISTRICT RESERVE:		
TOTAL APPROPRIATIONS		428,000.00

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GL Number	Description	2026 Adopted
5540		
610	OPERATING EXPENSES	5,125,350.00
	Total 610:	5,125,350.00
Fund 5540 - DONNELSVILLE WATER EXTENSION:		
TOTAL APPROPRIATIONS		5,125,350.00
5570		
610	OPERATING EXPENSES	10,000.00
	DEBT SERVICE EXPENSE	22,000.00
	Total 610:	32,000.00
Fund 5570 - PARK LAYNE 2 LAND:		
TOTAL APPROPRIATIONS		32,000.00
5580		
610	DEBT SERVICE EXPENSE	1,016.00
	Total 610:	1,016.00
Fund 5580 - LAWRENCEVILLE WATER:		
TOTAL APPROPRIATIONS		1,016.00
5590		
610	DEBT SERVICE EXPENSE	25,652.00
	Total 610:	25,652.00
Fund 5590 - LIMECREST WATER FUND:		
TOTAL APPROPRIATIONS		25,652.00
5700		
250	PERSONNEL & FRINGES	4,057,639.00
	OPERATING EXPENSES	450,000.00
	Total 250:	4,507,639.00
Fund 5700 - 9-1-1 DISPATCHING:		
TOTAL APPROPRIATIONS		4,507,639.00
6100		
030	OPERATING EXPENSES	49,475.00
	Total 030:	49,475.00
990	OPERATING EXPENSES	18,034,180.00
	Total 990:	18,034,180.00
Fund 6100 - SELF INSURANCE - UMR:		
TOTAL APPROPRIATIONS		18,083,655.00
7020		
280	OPERATING EXPENSES	15,000.00
	Total 280:	15,000.00
Fund 7020 - CHASE STEWART SOLDIERS RELIEF:		
TOTAL APPROPRIATIONS		15,000.00

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GL Number	Description	2026 Adopted
8116		
010	OPERATING EXPENSES	14,000.00
Total 010:		14,000.00
Fund 8116 - MARRIAGE LICENSE:		
TOTAL APPROPRIATIONS		14,000.00
8370		
940	PERSONNEL & FRINGES	4,548,300.00
OPERATING EXPENSES		1,538,402.00
Total 940:		6,086,702.00
Fund 8370 - WEST CENTRAL CCF:		
TOTAL APPROPRIATIONS		6,086,702.00
8374		
940	OPERATING EXPENSES	400,000.00
Total 940:		400,000.00
Fund 8374 - UCHD GRANT FUND:		
TOTAL APPROPRIATIONS		400,000.00
8375		
940	PERSONNEL & FRINGES	434,828.00
OPERATING EXPENSES		90,000.00
Total 940:		524,828.00
Fund 8375 - WCCCF CCA2.0:		
TOTAL APPROPRIATIONS		524,828.00
8406		
940	OPERATING EXPENSES	1.00
CAPITAL ASSET EXPENSE		100,000.00
Total 940:		100,001.00
Fund 8406 - CBCF CONST GRANT:		
TOTAL APPROPRIATIONS		100,001.00
9160		
999	PERSONNEL & FRINGES	117,309.00
OPERATING EXPENSES		1,255,168.00
Total 999:		1,372,477.00
Fund 9160 - WORKERS COMPENSATION PREMIUM:		
TOTAL APPROPRIATIONS		1,372,477.00
Report Totals:		
TOTAL APPROPRIATIONS - ALL FUNDS		230,506,161.94