



OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS

2024 OFFICERS

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Josh Gerth, 1st Vice President

Rick Probst, 2nd Vice President

Kenneth F. Reed, Treasurer

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BUDGET COMMITTEE

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> Josh Gerth Anderson Township 1st Vice President

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Butler County Board
of Commissioners

Kenneth F. Reed Resident Member Treasurer

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Dearborn County Board

of Commissioners

2nd Vice President

Steve Pendery
Campbell County Fiscal Court

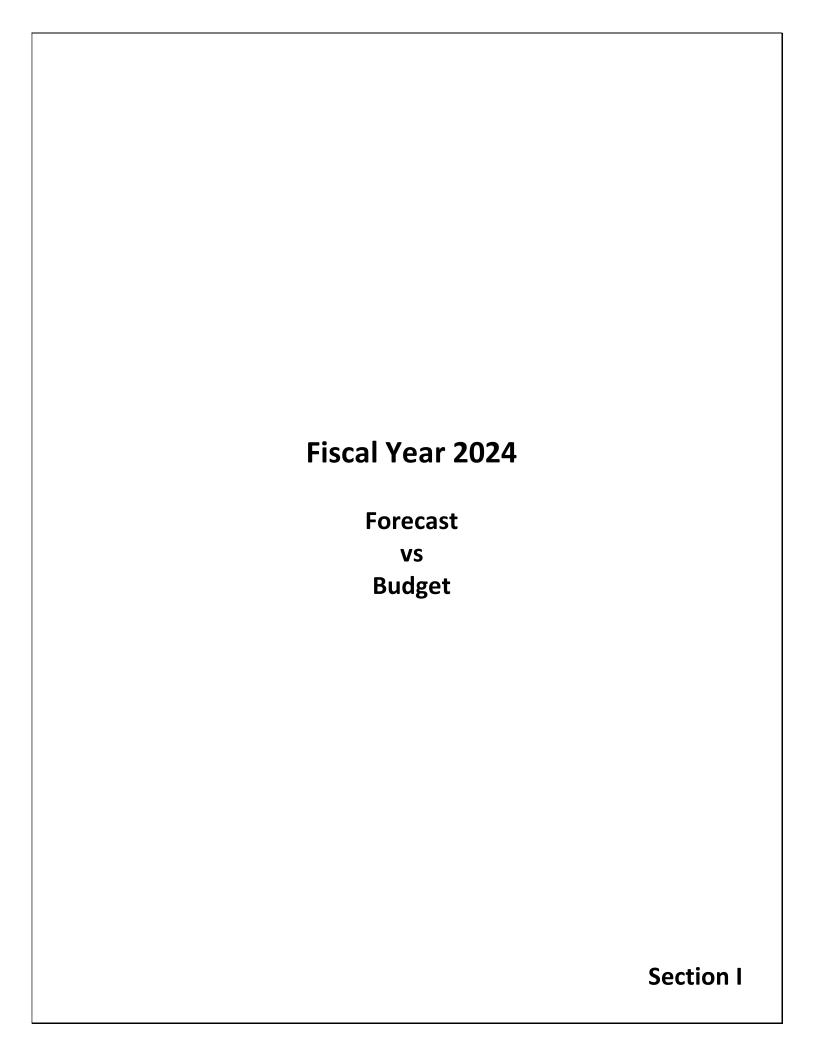
David G. Young Warren County Board of Commissioners

Alicia Reece Hamilton County Board of Commissioners

Approved by the OKI Budget Committee on 05/09/2024 Approved by the OKI Board of Directors on 06/13/2024

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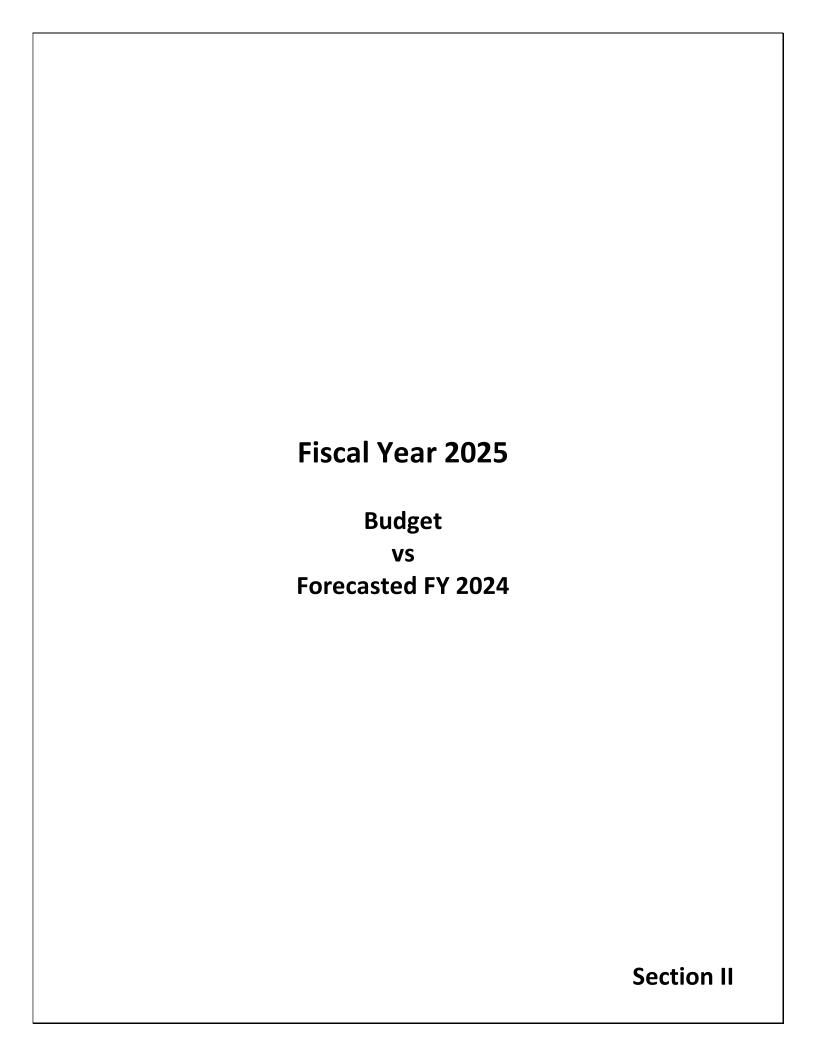


FY 2024 FORECAST vs FY 2024 OPERATING BUDGET EXPENSES

		ECAST 2 0 2 4	_	DGET 2 0 2 4		EASE REASE)	Per Cent
1. SALARIES AND WAGES		\$3,172,360		\$3,233,350		(60,990)	-1.9%
2. FRINGE BENEFITS		1,332,053		1,478,829		(146,776)	-9.9%
3. TRAVEL, SUBSISTENCE AND							
PROFESSIONAL DEVELOPMENT		104,999		153,338		(48,339)	-31.5%
Employee Travel	13,413		12,610		803		6.4%
Professional Development	80,174		94,146		(13,972)		-14.8%
Executive Board Travel	1,242		25,000		(23,758)		-95.0%
Agency Memberships	8,714		19,650		(10,936)		-55.7%
Professional Publications	1,456		1,932		(476)		-24.6%
Board Development/Director Search	0		0		0		
4. PRINTING, MARKETING							
AND CONTRACTUAL		6,041,625		7,608,269		(1,566,644)	-20.6%
Technical Consultants	1,385,740		1,177,997		207,743		17.6%
Professional Services, Other	253,714		5,821,990		(5,568,276)		-95.6%
Contracts with Government Agencies	4,165,330		262,260		3,903,070		1488.2%
Outside Printing and Graphics	1,155		8,440		(7,285)		-86.3%
Marketing and Promotions	228,797		325,000		(96,203)		-29.6%
Data Subscriptions and Other	6,889		12,582		(5,693)		-45.2%
5. OTHER EXPENDITURES		962,728		1,205,665		(242,937)	-20.1%
Materials and Supplies	112,384		199,771		(87,387)		-43.7%
Occupancy and Communications	363,033		484,662		(121,629)		-25.1%
Postage, Freight and Shipping	766		1,206		(440)		-36.5%
Equipment Repairs and Maintenance	64,157		86,214		(22,057)		-25.6%
Legal Counsel and Audit	162,968		99,027		63,941		64.6%
Insurance	37,960		42,626		(4,666)		-10.9%
Meetings and Public Hearings	154,793		205,052		(50,259)		-24.5%
Depreciation of Agency Assets	56,425		72,962		(16,537)		-22.7%
Legal Advertising	4,461		4,990		(529)		-10.6%
EE Benefit Plan Fees	0		0		0		
Purchases for Resale	0		0		0		
Other Unclassified Expenses	5,781		9,155		(3,374)		-36.9%
6. CONTRIBUTED SERVICES		419,553		469,156		(49,603)	-10.6%
Contributed Services	419,553		469,156		(49,603)		
Contributed Services in excess of required ma	55,899		50,474		5,425		
BUDGETED EXPENSES		\$12,033,318		\$14,148,607		(2,115,289)	-15.0%

FY 2024 FORECAST vs FY 2024 OPERATING BUDGET REVENUES

		ECAST 2 0 2 4		OGET 2 0 2 4		EASE (EASE)	Per Cent
1. FEDERAL GRANT FUNDS		\$4,434,893		\$6,043,086		(1,608,193)	-26.6%
Federal Transit Admnistration (FTA)	3,270,249		5,120,071		(1,849,822)		-36.1%
Department of Energy (DOE)	0		0		0		#DIV/0!
Federal Rail Administration (FRA)	811,495		923,015		(111,520)		-12.1%
U.S. Environmental Protection Agency (US EPA)	353,149		0		353,149		#DIV/0!
2. STATE FUNDED CONTRACTS		6,080,029		6,510,094		(430,065)	-6.6%
FHWA/ODOT - Federal Funds Planning (CPG)	3,736,462		3,996,730		(260,268)		-6.5%
FHWA/ODOT - Federal Funds (STP)	872,941		891,797		(18,856)		-2.1%
FHWA/ODOT - Federal Funds Rideshare (CMAQ)	126,355		164,220		(37,865)		-23.1%
FHWA/ODOT - Federal Funds Ozone (CMAQ)	100,777		144,513		(43,736)		-30.3%
FHWA/ODOT - Federal Funds Research	0		0		0		#DIV/0!
FHWA/KYTC - Federal Funds Planning (PL & FTA)	763,907		807,535		(43,628)		-5.4%
FHWA/KYTC - Federal Funds (SNK)	185,724		189,736		(4,012)		-2.1%
FHWA/KYTC - Federal Funds (HPR)	0		0		0		#DIV/0!
FHWA/KYTC - Federal Funds Rideshare (SNK)	33,604		43,674		(10,070)		-23.1%
FHWA/KYTC - Federal Funds Ozone (SNK)	26,801		38,432		(11,631)		-30.3%
FHWA/KYTC - Federal Funds (CMAQ)	0		0		0		
FHWA/INDOT - Federal Funds Planning (PL)	30,000		30,000		0		0.0%
FHWA/INDOT - Federal Funds (STP)	30,000		30,000		(0)		0.0%
OEPA - 604(b), State Biennium, & ARRA	173,458		173,457		1		0.0%
IDEM - ARRA Water	0		0		0		
Other Water Quality Environmental Funding	0		0				
3. LOCAL GOVERNMENT CONTRACTS		978,529		844,887		133,642	15.8%
Member County Fuding Agreements	702,202		702,202		0		0.0%
Local Contracts	276,327		142,685		133,642		93.7%
4. MISCELLANEOUS REVENUES		102,570		77,885		24,685	31.7%
Interest Income and Administrative Fees	43.570		18,885		24.685		130.7%
Operating Revenues and Misc.	59,000		59,000		24,009		0.0%
5. CONTRIBUTED SERVICES		419,553	,	469,156		(49,603)	-10.6%
						, , ,	
Contributed Services	419,553		469,156		(49,603)		
Contributed Services in excess of required match	55,899		50,474		5,425		
6. OPERATING SURPLUS		17,744		203,499		(185,755)	-91.3%
Funds Provided (to)/from Surplus	17,744		203,499		(185,755)		
BUDGETED REVENUES		12,033,318		14,148,607		(2,115,289)	15.0%

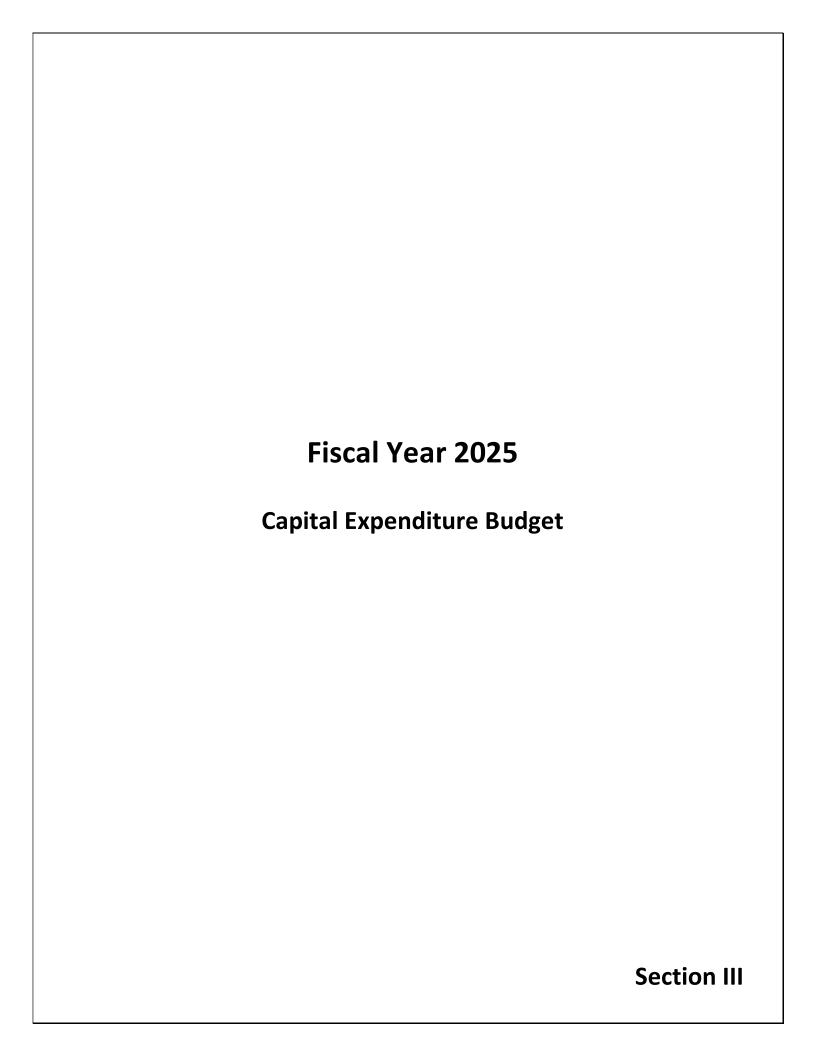


FY 2025 OPERATING BUDGET vs FY 2024 FORECAST EXPENSES

		BUD FY 2	GET 0 2 5		ECAST 2 0 2 4	INCR (DECR	EASE)	Per Cent
1.	SALARIES AND WAGES		\$3,308,777		\$3,172,360		136,417	4.3%
2.	FRINGE BENEFITS		1,405,456		1,332,053		73,403	5.5%
3.	TRAVEL, SUBSISTENCE AND							
	PROFESSIONAL DEVELOPMENT		152,727		104,999		47,728	45.5%
	Employee Travel	14,970		13,413		1,557		11.6%
	Professional Development	90,925		80,174		10,751		13.4%
	Executive Board Travel	25,000		1,242		23,758		1912.9%
	Agency Memberships	19,417		8,714		10,703		122.8%
	Professional Publications	2,415		1,456		959		65.9%
	Board Development/Director Search	0		0				
4.	PRINTING, MARKETING							
	AND CONTRACTUAL		4,272,764		6,041,625		(1,768,861)	-29.3%
	Technical Consultants	767,500		1,385,740		(618,240)		-44.6%
	Professional Services, Other	253,176		253,714		(538)		-0.2%
	Contracts with Government Agencies	2,914,907		4,165,330		(1,250,423)		-30.0%
	Outside Printing and Graphics	2,100		1,155		945		81.8%
	Marketing and Promotions	325,000		228,797		96,203		42.0%
	Data Subscriptions and Other	10,081		6,889		3,192		46.3%
5.	OTHER EXPENDITURES		842,598		962,728		(120,130)	-12.5%
	Materials and Supplies	110,357		112,384		(2,027)		-1.8%
	Occupancy and Communications	380,994		363,033		17,961		4.9%
	Postage, Freight and Shipping	2,071		766		1,305		170.4%
	Equipment Repairs and Maintenance	87,022		64,157		22,865		35.6%
	Legal Counsel and Audit	146,150		162,968		(16,818)		-10.3%
	Insurance	40,678		37,960		2,718		7.2%
	Meetings and Public Hearings	36,258		154,793		(118,535)		-76.6%
	Depreciation of Agency Assets	25,780		56,425		(30,645)		-54.3%
	Legal Advertising	4,288		4,461		(173)		-3.9%
	EE Benefit Plan Fees	500		0		500		
	Purchases for Resale	0		0		0		
	Other Unclassified Expenses	8,500		5,781		2,719		47.0%
6.	CONTRIBUTED SERVICES		203,025		419,553		(216,528)	-51.6%
	Contributed Services	203,025		419,553		(216,528)		
	Contributed Services in excess of required match	51,050		55,899		(4,849)		_
	BUDGETED EXPENSES		10,185,347		12,033,318		(1,847,971)	-15.4%

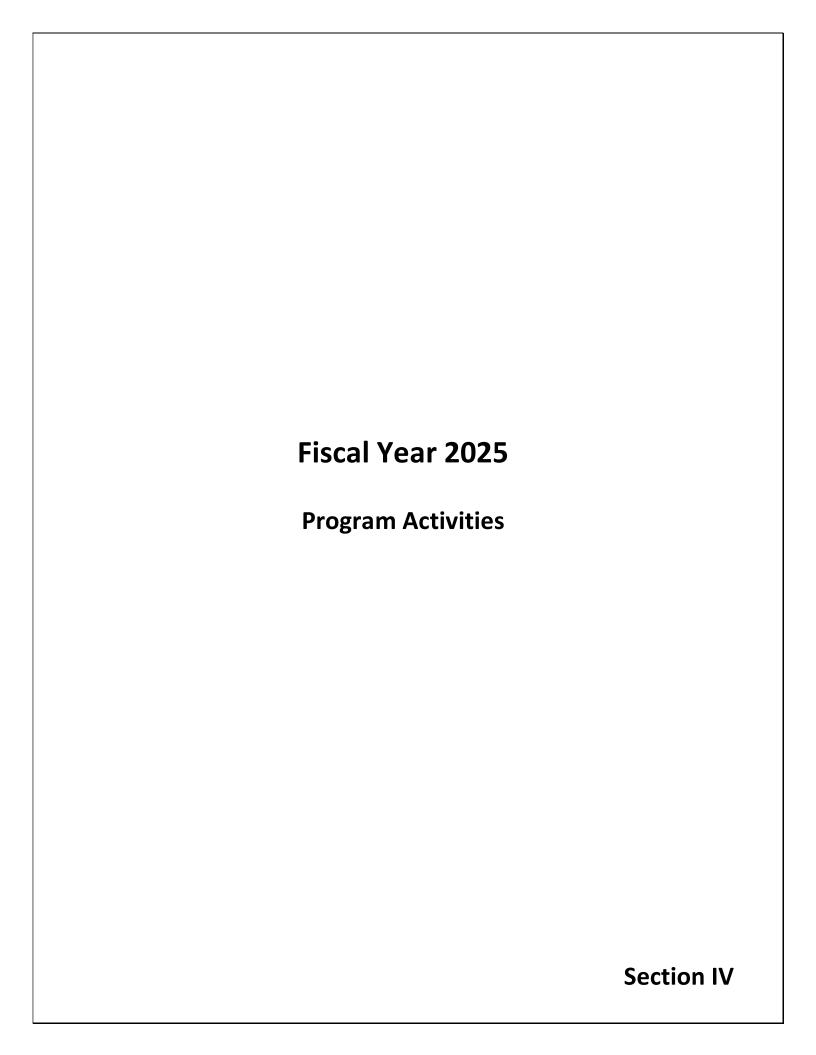
FY 2025 OPERATING BUDGET vs FY 2024 FORECAST REVENUES

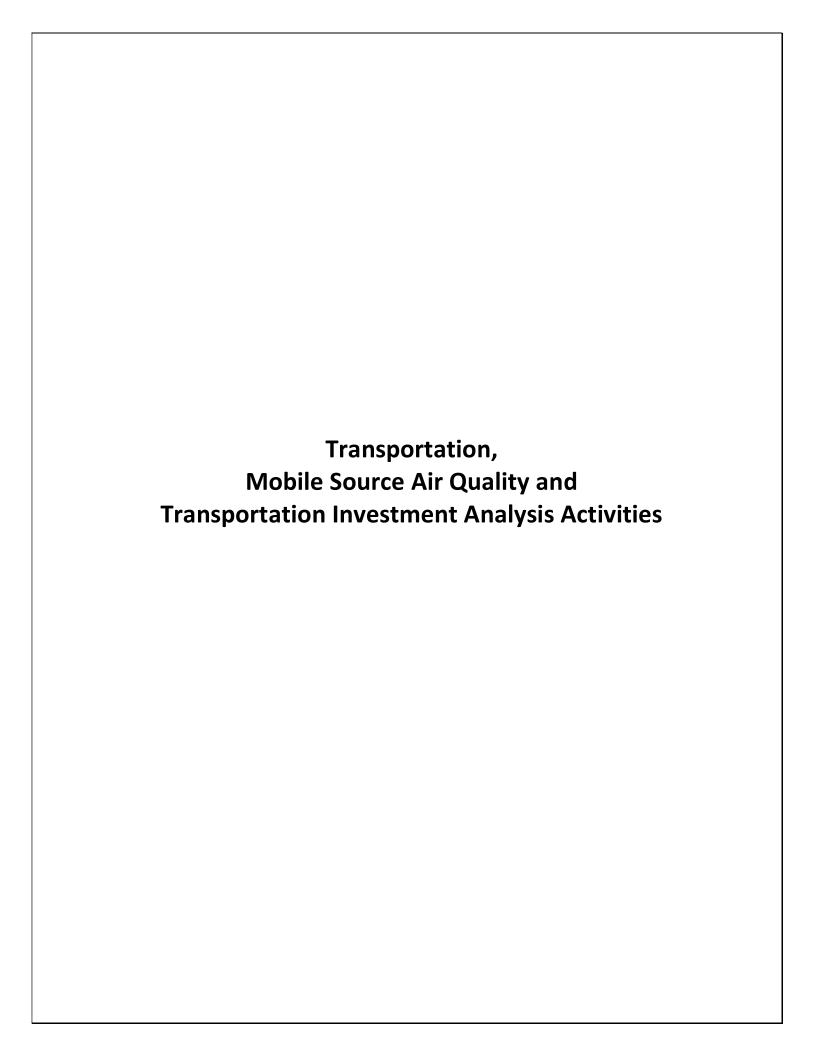
		OGET 2 0 2 5		ECAST 2024		REASE REASE)	Per Cent
1. FEDERAL GRANT FUNDS		\$3,095,068		\$4,434,893		(\$1,339,825)	-30.2%
Federal Transit Admnistration (FTA) Department of Energy (DOE) Federal Rail Administration (FRA) U.S. Environmental Protection Agency (US EPA)	2,490,075 0 271,520 333,473		3,270,249 0 811,495 353,149		(780,174) 0 (539,975) (19,676)		-23.9% #DIV/0! -66.5% -5.6%
2. STATE FUNDED CONTRACTS		5,673,159		6,080,029		(406,870)	-6.7%
FHWA/ODOT - Federal Funds Planning (CPG) FHWA/ODOT - Federal Funds (STP) FHWA/ODOT - Federal Funds Rideshare (CMAQ) FHWA/ODOT - Federal Funds Ozone (CMAQ) FHWA/ODOT - Federal Funds Research FHWA/KYTC - Federal Funds Planning (PL & FTA) FHWA/KYTC - Federal Funds (SNK) FHWA/KYTC - Federal Funds (HPR) FHWA/KYTC - Federal Funds Rideshare (SNK) FHWA/KYTC - Federal Funds Ozone (SNK) FHWA/KYTC - Federal Funds (CMAQ) FHWA/INDOT - Federal Funds (STP) FHWA/INDOT - State Funds (SPR) OEPA - 604(b), State Biennium, & ARRA IDEM - ARRA Water Other Water Quality Environmental Funding	3,447,896 508,677 151,045 149,017 0 919,471 108,225 0 40,170 39,630 0 0 60,000 249,028 0		3,736,462 872,941 126,355 100,777 0 763,907 185,724 0 33,604 26,801 0 30,000 30,000 0 173,458 0		(288,566) (364,264) 24,690 48,240 0 155,564 (77,499) 0 6,566 12,829 0 (30,000) (30,000) 60,000 75,570 0		-7.7% -41.7% 19.5% 47.9% #DIV/0! 20.4% -41.7% #DIV/0! 19.5% 47.9% -100.0% -100.0% #DIV/0! 43.6%
3. LOCAL GOVERNMENT CONTRACTS		1,024,795		978,529		46,266	4.7%
Member County Fuding Agreements Local Contracts	706,515 318,280		702,202 276,327		4,313 41,953		0.6% 15.2%
4. MISCELLANEOUS REVENUES		109,184		102,570		6,614	6.4%
Interest Income and Administrative Fees Operating Revenues and Misc.	43,184 66,000		43,570 59,000		(386) 7,000		-0.9% 11.9%
5. CONTRIBUTED SERVICES		203,025		419,553		(216,528)	-51.6%
Contributed Services Contributed Services in excess of required match	203,025 <i>51,050</i>		419,553 <i>55,8</i> 99		(216,528) (4,849)		
6. OPERATING SURPLUS		80,116		17,744		62,372	351.5%
Funds Provided (to)/from Surplus	80,116		17,744		62,372		
BUDGETED REVENUES		10,185,347		12,033,318		(1,847,971)	-15.4%



FY 2025 CAPITAL EXPENDITURE BUDGET

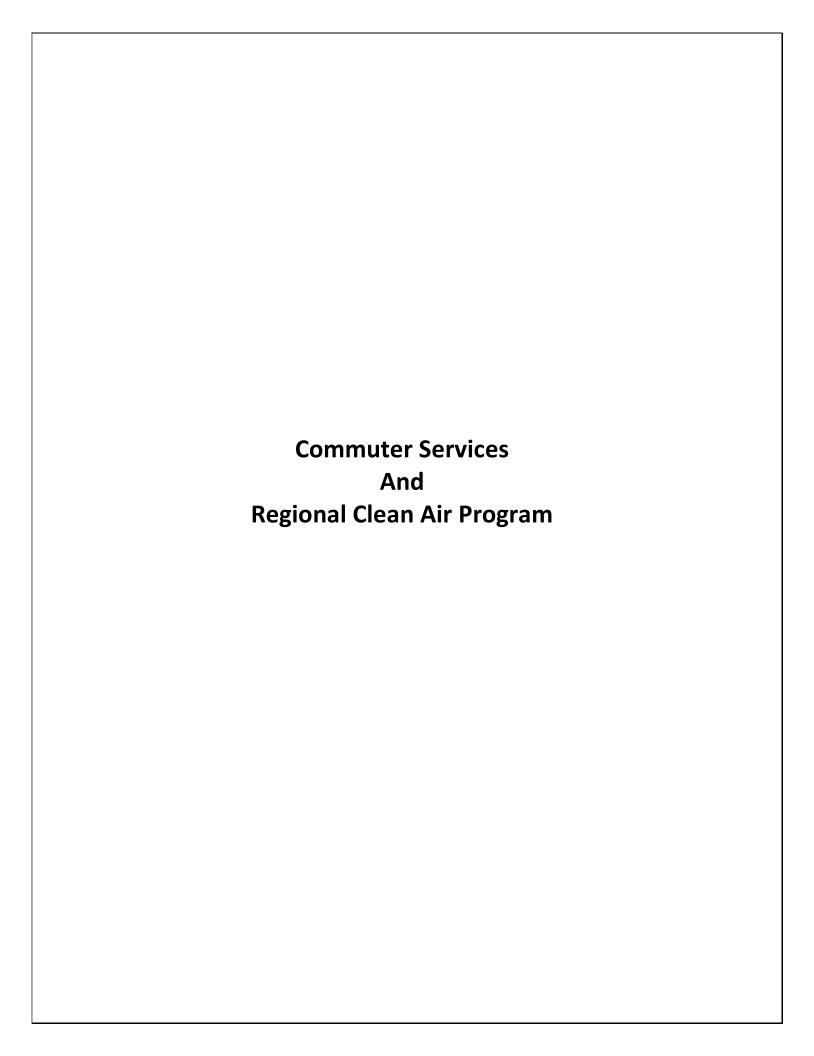
1.	Computer Hardware and Software	\$10,000
2.	GIS, Transportation Modeling, and Simulation Systems	0
3.	Office Furniture and Equipment	6,000
4.	Leasehold Improvements	0
5.	Financial Management Software	0
6.	Vehicles	0
	FY 2025 CAPITAL BUDGET	\$16,000





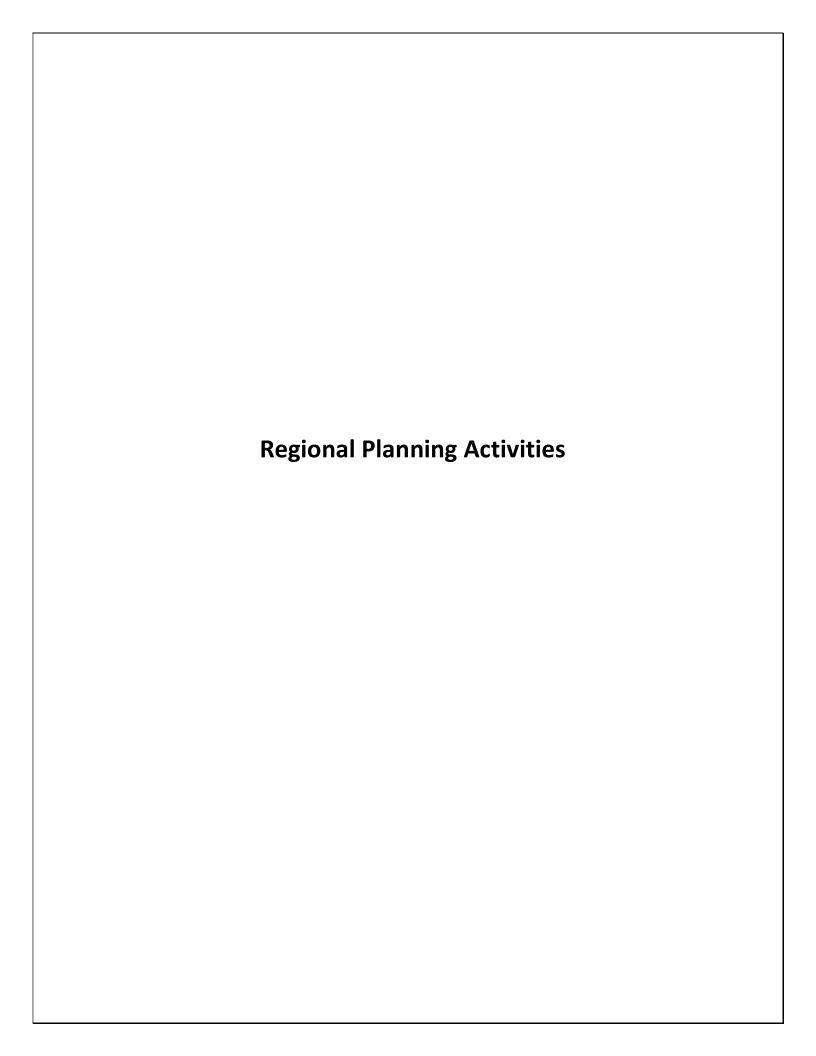
TRANSPORTATION, MOBILE SOURCE AIR QUALITY, TRANSPORTATION INVESTMENT ANALYSIS AND PE/EIS ACTIVITIES

<u>EXPENDITURES</u>	FY 2025 BUDGET	FY 2024 FORECAST
Direct Personnel	\$1,837,099	\$1,762,412
Direct Fringe Benefits	\$1,144,461	\$1,154,131
Travel and Development	\$85,064	\$55,694
Contractual & Marketing	\$3,446,877	\$5,267,090
Capital Expenditure - Computers & Software	\$0	\$0
Printing and Reproduction	\$0	\$92
Other Direct Expenses	\$110,459	\$130,670
Allocated Indirect Costs	\$2,071,495	\$2,123,788
Contributed Services Contributed Services in excess of required match	\$183,075	\$404,452
TOTAL BUDGETED EXPENSES	<u> </u>	\$10,898,329
TOTAL BUDGETED EXPENSES	\$8,878,530	\$10,030,323
	FY 2025	FY 2024
SOURCE OF FUNDS	BUDGET	FORECAST
SOURCE OF FUNDS FTA 5310 Funds (Administrative and Pass-Through)		
	<u>BUDGET</u>	<u>FORECAST</u>
FTA 5310 Funds (Administrative and Pass-Through)	BUDGET \$2,490,075	FORECAST 3,270,249
FTA 5310 Funds (Administrative and Pass-Through) Federal Rail Administration (FRA)	BUDGET \$2,490,075 \$271,520	3,270,249 811,495
FTA 5310 Funds (Administrative and Pass-Through) Federal Rail Administration (FRA) FHWA/ODOT Federal/State Funds (CPG, STP, & Research)	\$2,490,075 \$271,520 \$3,956,572	3,270,249 811,495 4,609,403
FTA 5310 Funds (Administrative and Pass-Through) Federal Rail Administration (FRA) FHWA/ODOT Federal/State Funds (CPG, STP, & Research) FHWA/KYTC Federal/State Funds (PL, FTA & SNK)	\$2,490,075 \$271,520 \$3,956,572 \$1,027,696	3,270,249 811,495 4,609,403 949,632
FTA 5310 Funds (Administrative and Pass-Through) Federal Rail Administration (FRA) FHWA/ODOT Federal/State Funds (CPG, STP, & Research) FHWA/KYTC Federal/State Funds (PL, FTA & SNK) FHWA/INDOT Federal/State Funds (PL, STP, & SPR)	\$2,490,075 \$271,520 \$3,956,572 \$1,027,696 \$60,000	3,270,249 811,495 4,609,403 949,632 60,000
FTA 5310 Funds (Administrative and Pass-Through) Federal Rail Administration (FRA) FHWA/ODOT Federal/State Funds (CPG, STP, & Research) FHWA/KYTC Federal/State Funds (PL, FTA & SNK) FHWA/INDOT Federal/State Funds (PL, STP, & SPR) Member County Contributions	\$2,490,075 \$271,520 \$3,956,572 \$1,027,696 \$60,000 \$601,310	3,270,249 811,495 4,609,403 949,632 60,000 622,013
FTA 5310 Funds (Administrative and Pass-Through) Federal Rail Administration (FRA) FHWA/ODOT Federal/State Funds (CPG, STP, & Research) FHWA/KYTC Federal/State Funds (PL, FTA & SNK) FHWA/INDOT Federal/State Funds (PL, STP, & SPR) Member County Contributions Local Match Contracts	\$2,490,075 \$271,520 \$3,956,572 \$1,027,696 \$60,000 \$601,310 \$288,282	3,270,249 811,495 4,609,403 949,632 60,000 622,013 171,085
FTA 5310 Funds (Administrative and Pass-Through) Federal Rail Administration (FRA) FHWA/ODOT Federal/State Funds (CPG, STP, & Research) FHWA/KYTC Federal/State Funds (PL, FTA & SNK) FHWA/INDOT Federal/State Funds (PL, STP, & SPR) Member County Contributions Local Match Contracts Freight Conference Revenue Contributed Services	\$2,490,075 \$271,520 \$3,956,572 \$1,027,696 \$60,000 \$601,310 \$288,282 \$0 \$183,075	3,270,249 811,495 4,609,403 949,632 60,000 622,013 171,085 0 404,452



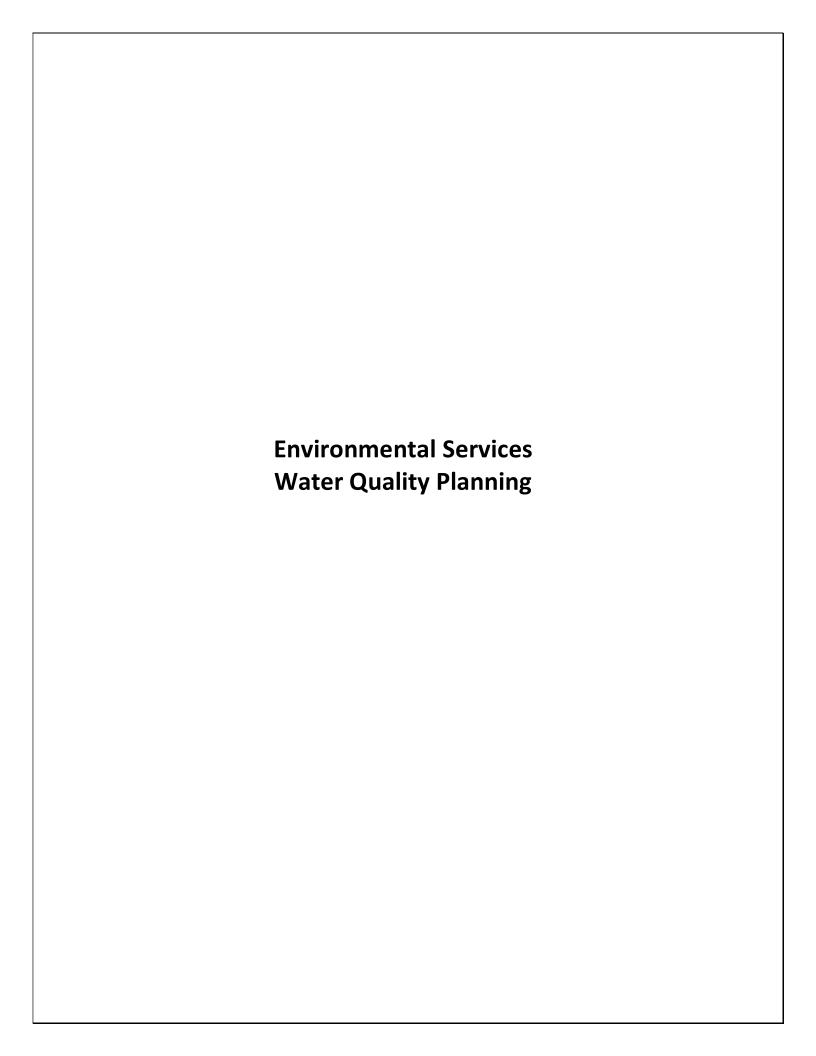
COMMUTER SERVICES and REGIONAL CLEAN AIR PROGRAM

<u>EXPENDITURES</u>	FY 2025 BUDGET	FY 2024 FORECAST
Direct Personnel	16,257	\$17,304
Direct Fringe Benefits	10,128	11,332
Travel and Development	1	0
Contractual	9,900	9,900
Marketing and Promotion	325,000	228,015
Printing and Reproduction	0	0
Other Direct Expenses	244	134
Allocated Indirect Costs	18,332	20,852
Contributed Services Contributed Services in excess of required match	19,950 <i>51,050</i>	15,101 55,899
TOTAL BUDGETED EXPENSES	\$399,812	\$302,638
SOURCE OF FUNDS	FY 2025 BUDGET	FY 2024 FORECAST
FHWA/ODOT Funds - Rideshare & Ozone (CMAQ)	\$300,062	\$227,132
FHWA/KYTC Funds - Rideshare & Ozone (CMAQ and SNK)	\$79,800	\$60,405
Member County Contributions	\$0	0
Contributed Services Contributed Services in excess of required match	\$19,950 <i>51,050</i>	15,101 55,899
Funds Provided from Operational Surplus	0	0
TOTAL BUDGETED REVENUES	\$399,812	\$302,638



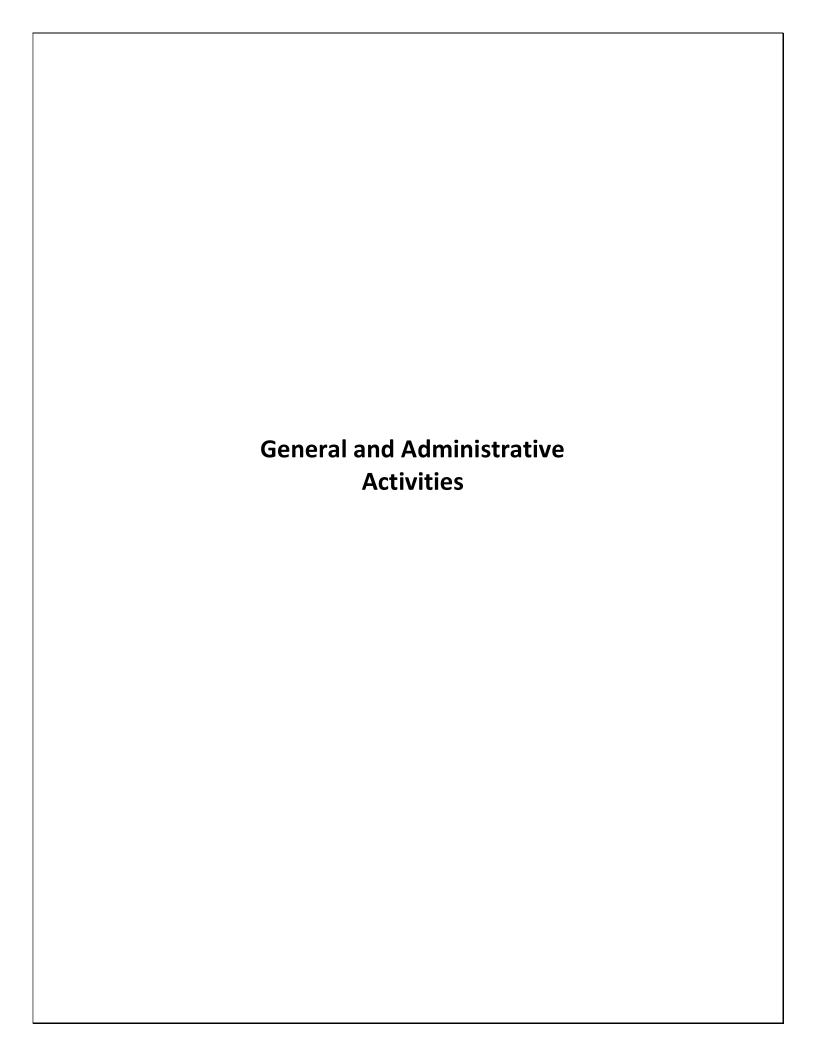
OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS FY 2025 OPERATING BUDGET REGIONAL PLANNING ACTIVITIES

<u>EXPENDITURES</u>	FY 2025 BUDGET	FY 2024 FORECAST
Direct Personnel	20,394	\$12,086
Direct Fringe Benefits	12,705	7,915
Travel and Development	154	2,946
Contractual	0	0
Printing and Reproduction	0	44
Other Direct Expenses	557	314
Allocated Indirect Costs	22,996	14,564
Contributed Services Contributed Services in excess of required match	0 0	0
TOTAL BUDGETED EXPENSES	\$56,806	\$37,869
SOURCE OF FUNDS	FY 2025 BUDGET	FY 2024 FORECAST
Duke Class Benefit Fund	\$0	0
Member County Contributions	56,806	37,869
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	\$56,806	\$37,869



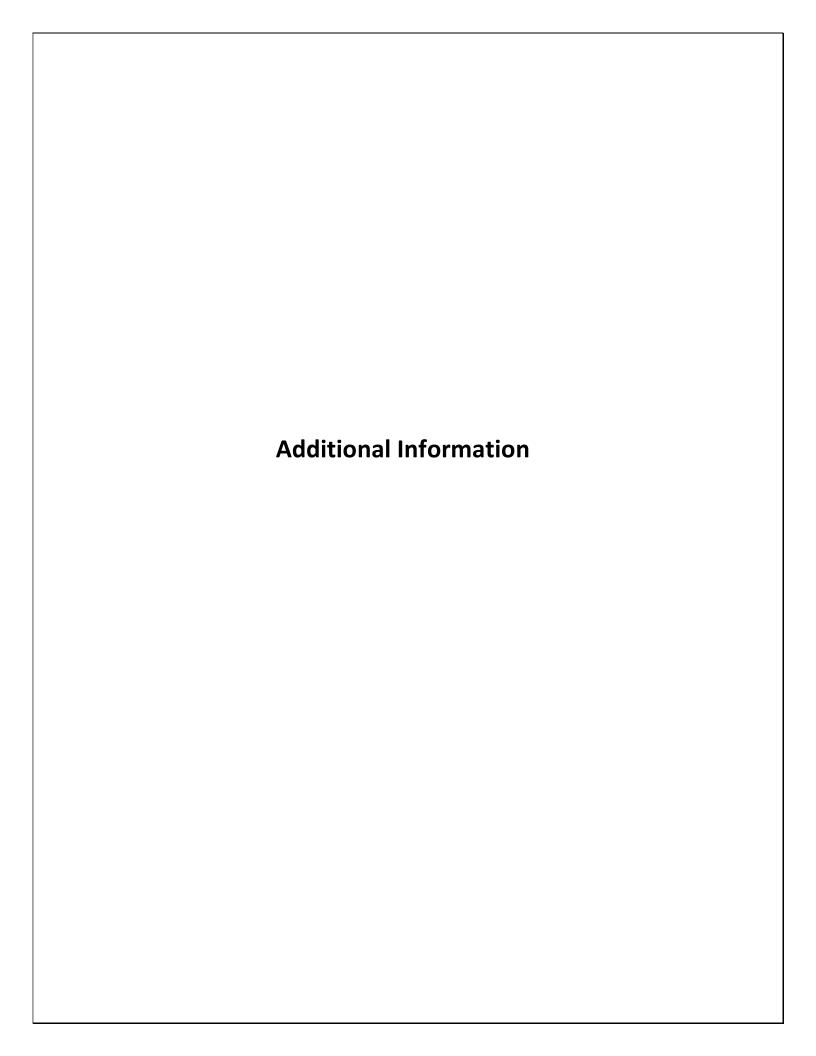
ENVIRONMENTAL SERVICES - WATER QUALITY PLANNING ACTIVITIES

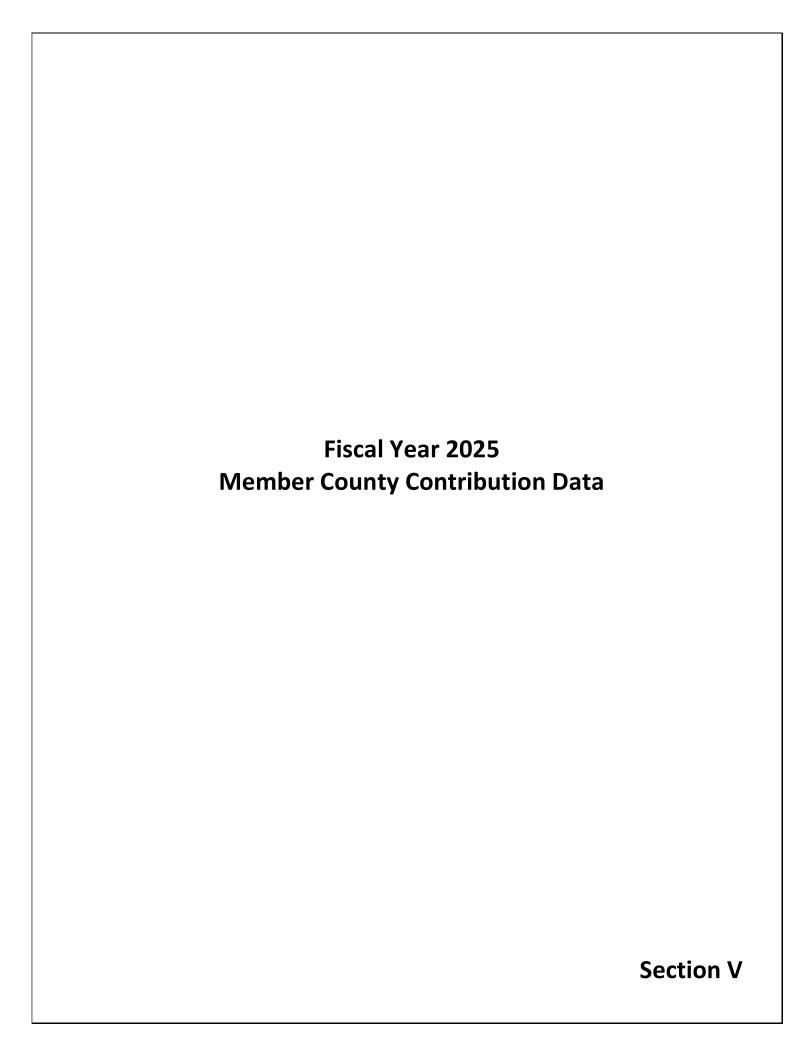
<u>EXPENDITURES</u>	FY 2025 BUDGET	FY 2024 FORECAST
Direct Personnel	\$150,694	\$120,112
Direct Fringe Benefits	\$93,878	\$78,656
Travel and Development	\$4,686	\$1,673
Contractual	\$229,680	\$207,713
Printing and Reproduction	\$0	\$91
Other Direct Expenses	\$3,059	\$427
Contributed Services	\$0	\$0
Allocated Indirect Costs	\$169,921	\$144,741
TOTAL BUDGETED EXPENSES	\$651,918	\$553,413
SOURCE OF FUNDS	FY 2025 BUDGET	FY 2024 FORECAST
SOURCE OF FUNDS United States Environmental Protection Agency		
	<u>BUDGET</u>	<u>FORECAST</u>
United States Environmental Protection Agency	BUDGET 333,473	FORECAST 353,149
United States Environmental Protection Agency Ohio EPA Section 604(b) Funds	333,473 99,028	353,149 \$98,458
United States Environmental Protection Agency Ohio EPA Section 604(b) Funds Ohio General Assembly State Biennium Water Quality Funds	333,473 99,028 75,000	\$98,458 75,000
United States Environmental Protection Agency Ohio EPA Section 604(b) Funds Ohio General Assembly State Biennium Water Quality Funds Ohio EPA - DNR	333,473 99,028 75,000 75,000	\$98,458 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	333,473 99,028 75,000 75,000 69,417	\$98,458 75,000 0 26,806
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	333,473 99,028 75,000 75,000 69,417	\$98,458 75,000 0 26,806



GENERAL AND ADMINISTRATIVE ACTIVITIES

EXPENDITURES	FY 2025 BUDGET	FY 2024 FORECAST
Direct Personnel	\$37,195	25,706
Direct Fringe Benefits	22,315	16,115
Executive Board Travel	25,000	1,242
Board Development & Director Search	0	0
Travel and Development - Staff	13,634	19,544
Meeting Expenses	34,732	112,374
Interest Expense	0	0
Other Direct Expenses	25,014	36,433
Allocated Indirect Costs	40,391	29,655
TOTAL BUDGETED EXPENSES	\$198,281	\$241,069
TOTAL BUDGETED EXPENSES SOURCE OF FUNDS	\$198,281 FY 2025 BUDGET	\$241,069 FY 2024 FORECAST
=	FY 2025	FY 2024
SOURCE OF FUNDS	FY 2025	FY 2024
SOURCE OF FUNDS Operating Revenues:	FY 2025 BUDGET	FY 2024 FORECAST
SOURCE OF FUNDS Operating Revenues: Interest Income	FY 2025 BUDGET \$43,184	FY 2024 FORECAST \$43,570
SOURCE OF FUNDS Operating Revenues: Interest Income Miscellaneous Revenues	FY 2025 BUDGET \$43,184 \$66,000	FY 2024 FORECAST \$43,570 59,000
SOURCE OF FUNDS Operating Revenues: Interest Income Miscellaneous Revenues Member County Contributions	FY 2025 BUDGET \$43,184 \$66,000 (21,018)	FY 2024 FORECAST \$43,570 59,000 15,513





LOCAL MEMBER COUNTY CONTRIBUTIONS

COUNTY	FY 2025 TOTAL	Administration	Commuter Services	Transportation & Air Quality	Water Quality	Regional Planning
ОНЮ						
BUTLER COUNTY	\$129,704	(\$3,859)	\$0	\$110,390	\$12,744	\$10,429
CLERMONT COUNTY	\$69,951	(\$2,081)	0	59,535	6,873	5,624
HAMILTON COUNTY	\$272,929	(\$8,119)	0	232,289	26,815	21,944
WARREN COUNTY	\$83,209	(\$2,475)	0	70,818	8,176	6,690
KENTUCKY						
BOONE COUNTY	\$46,364	(\$1,379)	0	39,460	4,555	3,728
CAMPBELL COUNTY	\$30,921	(\$920)	0	26,317	3,038	2,486
KENTON COUNTY	\$56,536	(\$1,682)	0	48,117	5,555	4,546
INDIANA						
DEARBORN COUNTY	\$16,901	(\$503)	0	14,384	1,661	1,359
TOTAL CONTRIBUTIONS TOWAR						
FY 2025 OPERATING BUDGET	\$706,515	-\$21,018	\$0	\$601,310	\$69,417	\$56,806

COMPUTATION BASIS FOR LOCAL MEMBER SUPPORT

County	07/01/2023 Population Estimate	% of Council Region	% Of Individual States	% Of Air Quality & Transportation Service Area ¤	% Of Commuter Service Area
ОНЮ		78.6668%	100.0000%	78.6668%	78.6668%
BUTLER	393,043	18.3583%	23.3368%	18.3583%	18.3583%
CLERMONT	211,972	9.9008%	12.5858%	9.9008%	9.9008%
HAMILTON	827,058	38.6303%	49.1063%	38.6303%	38.6303%
WARREN	252,148	11.7774%	14.9712%	11.7774%	11.7774%
KENTUCKY		18.9410%	100.0000%	18.9410%	18.9410%
BOONE	140,496	6.5623%	34.6460%	6.5623%	6.5623%
CAMPBELL	93,702	4.3766%	23.1066%	4.3766%	4.3766%
KENTON	171,321	8.0021%	42.2474%	8.0021%	8.0021%
INDIANA		2.3922%	100.0000%	2.3922%	2.3922%
DEARBORN	51,215	2.3922%	100.0000%	2.3922%	2.3922%
TOTALS	2,140,955	100.00%	n/a	100.00%	n/a

[¤] See Footnote 6



OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS

FOOTNOTES TO THE FISCAL YEAR 2025 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 2025.

<u>Computer Hardware and Software.</u> The micro-computerization capital re-investment program for the Council will continue this fiscal year. The fiscal year 2025 capital budget includes \$10,000 for an ESX Server Replacement. The supply budget includes \$33,777 for replacement computers and related hardware and software. The fiscal year 2025 software

subscription budget includes \$44,636 for Zoom, Acrobat Pro DC, Microsoft Office 365, SiteImprove, NearMap Online Imagery, 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 2025 capital budget does not include any additions. The fiscal year 2025 expense budget includes \$65 for ET Geowizards.

Office Furniture and Equipment. The fiscal year 2025 budget includes \$6,000 for UAV replacement. The supply budget includes \$5,909 for hosted phone system equipment fees, adjustable standing desks, and other miscellaneous office equipment.

<u>Leasehold Improvements</u>. Nothing is budgeted in this category for fiscal year 2025.

<u>Financial Management Software</u>. The fiscal year 2025 software subscription budget includes \$14,712 for the annual financial management system software subscription fee and related financial reporting software.

Replacement Staff Vehicle. Nothing is programmed in the capital budget for fiscal year 2025. 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 2025 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 2023 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 2025 budget includes 4.5% 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 FY2025 will be \$184,210.92. 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	FY2025 Budget	FY2024 Forecast	FY24 Budget
Federal Transit Administration (FTA)	\$2,174,529	\$3,069,397	\$4,892,475
Federal Rail Administration (FRA)	\$271,520	\$811,495	\$923,015
US Environmental Protection Agency	\$333,473	\$353,149	\$0