

DRAFT

**Contingent on review and approval of the OKI Board
of Directors at their June 12, 2025 meeting**

**FISCAL YEAR 2026
OPERATING BUDGET**

**MAY 8, 2025 – BUDGET COMMITTEE MEETING
JUNE 12, 2025 – BOARD OF DIRECTORS MEETING**

**OHIO-KENTUCKY-INDIANA
REGIONAL COUNCIL OF GOVERNMENTS
720 PETE ROSE WAY, STE 420
CINCINNATI, OH 45202
(513) 621-6300**

Fiscal Year
2026
**General
Operating
Budget**

www.oki.org



OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS

2025 OFFICERS

Josh Gerth, President

Bonnie Batchler, 1st Vice President

Mark Jeffreys, 2nd Vice President

Kenneth F. Reed, Treasurer

Mark R. Policinski, Secretary

BUDGET COMMITTEE

Josh Gerth
Anderson Township
President

Bonnie Batchler
Clermont County Board
of Commissioners
1st Vice President

Gary W. Moore
Boone County Fiscal Court
Past President

T.C. Rogers
Butler County Board
of Commissioners

Kevin Turner
Dearborn County Board
of Commissioners

Kenneth F. Reed
Resident Member
Treasurer

Mark Jeffreys
City of Cincinnati
2nd Vice President

Steve Pendery
Campbell County Fiscal Court

Kris Knochelmann
Kenton County Fiscal Court

Denise Driehaus
Hamilton County Board
of Commissioners

David G. Young
Warren County Board
of Commissioners

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

CONTENTS

SECTION I FISCAL YEAR 2025 FORECAST vs FISCAL YEAR 2025 OPERATING BUDGET

Expenses – Forecasted FY 2025 vs Budgeted FY 2025	1
Revenues – Forecasted FY 2025 vs Budgeted FY 2025	2

SECTION II FISCAL YEAR 2026 OPERATING BUDGET vs FISCAL YEAR 2025 FORECAST

Expenses - Budgeted FY 2026 vs Forecasted FY 2025	3
Revenues - Budgeted FY 2026 vs Forecasted FY 2025	4

SECTION III FISCAL YEAR 2026 CAPITAL EXPENDITURE BUDGET

Capital Expenditure Budget	5
----------------------------------	---

SECTION IV FISCAL YEAR 2026 BUDGET PROGRAM ACTIVITIES

Transportation, Mobile Source Air Quality and Transportation Investment Analysis Activities.....	6
Commuter Services and Regional Clean Air Program	7
Regional Planning Activities.....	8
Environmental Services - Water Quality Planning	9
General and Administrative Activities	10

SECTION V FISCAL YEAR 2026 MEMBER COUNTY CONTRIBUTION DATA

Local Member County Contributions.....	11
Computation Basis for Local Members Support	12

SECTION VI NOTES TO THE BUDGET

The notes to the budget contain pertinent and significant information concerning the Budget Document

Note 1 – Overall Operating Budget Cost Classification System	13
Note 2 – Capitalization Procedures	13
Note 3 – Capital Expenditure Authorization Budget.....	13
Note 4 – Depreciation and Use Charges	14
Note 5 – Accounting System Information.....	15
Note 6 – Member County Contribution Information.....	15
Note 7 – Salary Adjustment.....	15
Note 8 – Office Lease	15
Note 9 – Federal Pass-Through Revenue.....	16

Fiscal Year 2025

**Forecast
vs
Budget**

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

**FY 2025 FORECAST vs FY 2025 OPERATING BUDGET
EXPENSES**

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

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

**FY 2025 FORECAST vs FY 2025 OPERATING BUDGET
REVENUES**

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

Fiscal Year 2026

Budget

vs

Fiscal Year 2025

Forecast

Section II

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

**FY 2026 OPERATING BUDGET vs FY 2025 FORECAST
EXPENSES**

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

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

**FY 2026 OPERATING BUDGET vs FY 2025 FORECAST
REVENUES**

	BUDGET FY 2 0 2 6	FORECAST FY 2 0 2 5	INCREASE (DECREASE)	Per Cent
1. FEDERAL GRANT FUNDS	\$3,551,049	\$3,576,783	(\$25,734)	-0.7%
Federal Transit Administration (FTA)	3,286,640	2,822,863	463,777	16.4%
Department of Energy (DOE)	0	0	0	#DIV/0!
Federal Rail Administration (FRA)	0	432,119	(432,119)	-100.0%
U.S. Environmental Protection Agency (US EPA)	264,409	321,801	(57,392)	-17.8%
2. STATE FUNDED CONTRACTS	6,219,279	5,328,806	890,473	16.7%
FHWA/ODOT - Federal Funds Planning (CPG)	3,633,161	3,117,828	515,333	16.5%
FHWA/ODOT - Federal Funds (STBG)	593,565	599,456	(5,891)	-1.0%
FHWA/ODOT - Federal Funds Rideshare (CMAQ)	153,014	156,064	(3,050)	-2.0%
FHWA/ODOT - Federal Funds Ozone (CMAQ)	141,243	144,744	(3,501)	-2.4%
FHWA/ODOT - Federal Funds State Safety	114,000	0	114,000	#DIV/0!
FHWA/ODOT - Federal Funds Research	0	0	0	#DIV/0!
FHWA/KYTC - Federal Funds Planning (PL & FTA)	1,062,441	869,148	193,293	22.2%
FHWA/KYTC - Federal Funds (SNK)	126,285	127,538	(1,253)	-1.0%
FHWA/KYTC - Federal Funds (HPR)	0	0	0	#DIV/0!
FHWA/KYTC - Federal Funds Rideshare (SNK)	40,693	41,505	(812)	-2.0%
FHWA/KYTC - Federal Funds Ozone (SNK)	37,563	38,494	(931)	-2.4%
FHWA/KYTC - Federal Funds (CMAQ)	0	0	0	
FHWA/INDOT - Federal Funds Planning (PL)	0	0	0	#DIV/0!
FHWA/INDOT - State Funds (SPR)	60,000	60,000	0	0.0%
OEPA - 604(b), State Biennium, & ARRA	257,314	174,029	83,285	47.9%
IDEM - ARRA Water	0	0	0	
Other Water Quality Environmental Funding	0	0		
3. LOCAL GOVERNMENT CONTRACTS	1,249,029	1,122,262	126,767	11.3%
Member County Funding Agreements	716,603	706,515	10,088	1.4%
Local Contracts	532,426	415,747	116,679	28.1%
4. MISCELLANEOUS REVENUES	114,736	109,184	5,552	5.1%
Interest Income and Administrative Fees	43,736	43,184	552	1.3%
Operating Revenues and Misc.	71,000	66,000	5,000	7.6%
5. CONTRIBUTED SERVICES	264,350	347,561	(83,211)	-23.9%
Contributed Services	264,350	347,561	(83,211)	
Contributed Services in excess of required match	45,436	51,000	(5,564)	
6. OPERATING SURPLUS	54,708	(29,557)	84,265	-285.1%
Funds Provided (to)/from Surplus	54,708	(29,557)	84,265	
BUDGETED REVENUES	11,453,151	10,455,039	998,112	9.5%

Fiscal Year 2026

Capital Expenditure Budget

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

FY 2026 CAPITAL EXPENDITURE BUDGET

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

Fiscal Year 2026

Program Activities

Section IV

**Transportation,
Mobile Source Air Quality and
Transportation Investment Analysis Activities**

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

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

<u>EXPENDITURES</u>	<u>FY 2026 BUDGET</u>	<u>FY 2025 FORECAST</u>
Direct Personnel	\$1,910,363	\$1,793,915
Direct Fringe Benefits	\$1,223,440	\$1,119,696
Travel and Development	\$115,512	\$66,695
Contractual & Marketing	\$4,213,183	\$3,797,777
Capital Expenditure - Computers & Software	\$95,000	\$0
Printing and Reproduction	\$0	\$0
Other Direct Expenses	\$172,419	\$128,015
Allocated Indirect Costs	\$2,166,007	\$2,093,753
Contributed Services	\$244,786	\$327,561
<i>Contributed Services in excess of required match</i>	<i>0</i>	<i>0</i>
TOTAL BUDGETED EXPENSES	<u>\$10,140,710</u>	<u>\$9,327,412</u>

<u>SOURCE OF FUNDS</u>	<u>FY 2026 BUDGET</u>	<u>FY 2025 FORECAST</u>
FTA 5310 Funds (Administrative and Pass-Through)	\$3,286,640	2,822,863
Federal Rail Administration (FRA)	\$0	432,119
FHWA/ODOT Federal/State Funds (CPG, STBG, & Research)	\$4,340,725	3,717,284
FHWA/KYTC Federal/State Funds (PL, FTA, & SNK)	\$1,188,726	996,686
FHWA/INDOT Federal/State Funds (PL & SPR)	\$60,000	60,000
Member County Contributions	\$517,407	559,604
Local Match Contracts	\$502,426	411,295
Freight Conference Revenue	\$0	0
Contributed Services	\$244,786	327,561
<i>Contributed Services in excess of required match</i>	<i>0</i>	<i>0</i>
Funds Provided from Operational Surplus	<i>0</i>	<i>0</i>
TOTAL BUDGETED REVENUES	<u>\$10,140,710</u>	<u>\$9,327,412</u>

**Commuter Services
And
Regional Clean Air Program**

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

COMMUTER SERVICES and REGIONAL CLEAN AIR PROGRAM

<u>EXPENDITURES</u>	<u>FY 2026 BUDGET</u>	<u>FY 2025 FORECAST</u>
Direct Personnel	13,533	\$16,329
Direct Fringe Benefits	8,667	10,192
Travel and Development	1	0
Contractual	9,900	9,900
Marketing and Promotion	325,000	325,000
Printing and Reproduction	0	0
Other Direct Expenses	70	328
Allocated Indirect Costs	15,343	19,058
Contributed Services	19,564	20,000
<i>Contributed Services in excess of required match</i>	<u>45,436</u>	<u>51,000</u>
TOTAL BUDGETED EXPENSES	<u><u>\$392,078</u></u>	<u><u>\$400,807</u></u>

<u>SOURCE OF FUNDS</u>	<u>FY 2026 BUDGET</u>	<u>FY 2025 FORECAST</u>
FHWA/ODOT Funds - Rideshare & Ozone (CMAQ)	\$294,257	\$300,808
FHWA/KYTC Funds - Rideshare & Ozone (CMAQ and SNK)	\$78,257	\$79,999
Member County Contributions	\$0	0
Contributed Services	\$19,564	20,000
<i>Contributed Services in excess of required match</i>	<u>45,436</u>	<u>51,000</u>
Funds Provided from Operational Surplus	<u>0</u>	<u>0</u>
TOTAL BUDGETED REVENUES	<u><u>\$392,078</u></u>	<u><u>\$400,807</u></u>

Regional Planning Activities

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

<u>EXPENDITURES</u>	<u>FY 2026 BUDGET</u>	<u>FY 2025 FORECAST</u>
Direct Personnel	25,017	\$14,197
Direct Fringe Benefits	16,021	8,861
Travel and Development	376	680
Contractual	0	0
Printing and Reproduction	0	0
Other Direct Expenses	221	559
Allocated Indirect Costs	28,365	16,569
Contributed Services	0	0
<i>Contributed Services in excess of required match</i>	<u>0</u>	<u>0</u>
TOTAL BUDGETED EXPENSES	<u><u>\$70,000</u></u>	<u><u>\$40,866</u></u>

<u>SOURCE OF FUNDS</u>	<u>FY 2026 BUDGET</u>	<u>FY 2025 FORECAST</u>
Duke Class Benefit Fund	\$0	0
Member County Contributions	70,000	40,866
Contributed Services - Other Public Agencies	0	0
<i>Contributed Services in excess of required match</i>	<u>0</u>	<u>0</u>
Funds Provided from Operational Surplus	<u>0</u>	<u>0</u>
TOTAL BUDGETED REVENUES	<u><u>\$70,000</u></u>	<u><u>\$40,866</u></u>

**Environmental Services
Water Quality Planning**

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
FY 2026 OPERATING BUDGET
ENVIRONMENTAL SERVICES - WATER QUALITY PLANNING ACTIVITIES**

<u>EXPENDITURES</u>	<u>FY 2026 BUDGET</u>	<u>FY 2025 FORECAST</u>
Direct Personnel	\$157,586	\$123,808
Direct Fringe Benefits	\$100,921	\$77,276
Travel and Development	\$3,781	\$2,486
Contractual	\$150,500	\$208,341
Printing and Reproduction	\$0	\$0
Other Direct Expenses	\$261	\$734
Contributed Services	\$0	\$0
Allocated Indirect Costs	<u>\$178,674</u>	<u>\$144,501</u>
TOTAL BUDGETED EXPENSES	<u><u>\$591,723</u></u>	<u><u>\$557,146</u></u>

<u>SOURCE OF FUNDS</u>	<u>FY 2026 BUDGET</u>	<u>FY 2025 FORECAST</u>
United States Environmental Protection Agency	264,409	321,801
Ohio EPA Section 604(b) Funds	107,314	\$99,029
Ohio General Assembly State Biennium Water Quality Funds	75,000	75,000
Ohio EPA - DNR	75,000	0
Member County Contributions	70,000	61,316
Local Contracts	0	0
Contributed Services - Other Public Agencies	0	0
Funds Provided from Operational Surplus	<u>0</u>	<u>0</u>
TOTAL BUDGETED REVENUES	<u><u>\$591,723</u></u>	<u><u>\$557,146</u></u>

General and Administrative Activities

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

<u>EXPENDITURES</u>	<u>FY 2026 BUDGET</u>	<u>FY 2025 FORECAST</u>
Direct Personnel	45,578	16,505
Direct Fringe Benefits	28,309	9,687
Executive Board Travel	25,000	2,011
Board Development & Director Search	0	0
Travel and Development - Staff	17,155	12,202
Meeting Expenses	43,938	31,977
Interest Expense	0	0
Other Direct Expenses	48,542	38,313
Allocated Indirect Costs	50,118	18,113
TOTAL BUDGETED EXPENSES	\$258,640	\$128,808

<u>SOURCE OF FUNDS</u>	<u>FY 2026 BUDGET</u>	<u>FY 2025 FORECAST</u>
Operating Revenues:		
Interest Income	\$43,736	\$43,184
Miscellaneous Revenues	\$71,000	66,000
Member County Contributions	59,196	49,654
Local Contracts	\$30,000	4,453
Funds Provided (to)/from Operational Surplus	\$54,708	(34,483)
TOTAL BUDGETED REVENUES	\$258,640	\$128,808

Additional Information

**Fiscal Year 2026
Member County Contribution Data**

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

LOCAL MEMBER COUNTY CONTRIBUTIONS

COUNTY	FY 2026 TOTAL	Administration	Commuter Services	Transportation & Air Quality	Water Quality	Regional Planning
---------------	--------------------------	-----------------------	------------------------------	---	--------------------------	------------------------------

OHIO

BUTLER COUNTY	\$131,849	\$10,892	\$0	\$95,199	\$12,879	\$12,879
CLERMONT COUNTY	\$70,661	\$5,837	0	51,020	6,902	6,902
HAMILTON COUNTY	\$276,328	\$22,826	0	199,516	26,993	26,993
WARREN COUNTY	\$84,499	\$6,980	0	61,011	8,254	8,254

KENTUCKY

BOONE COUNTY	\$47,565	\$3,930	0	34,343	4,646	4,646
CAMPBELL COUNTY	\$31,023	\$2,563	0	22,399	3,031	3,030
KENTON COUNTY	\$57,704	\$4,766	0	41,664	5,637	5,637

INDIANA

DEARBORN COUNTY	\$16,974	\$1,402	0	12,255	1,658	1,659
-----------------	----------	---------	---	--------	-------	-------

TOTAL CONTRIBUTIONS TOWARD FY 2026 OPERATING BUDGET	\$716,603	\$59,196	\$0	\$517,407	\$70,000	\$70,000
--	-----------	----------	-----	-----------	----------	----------

⌘ See Footnote 6

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

COMPUTATION BASIS FOR LOCAL MEMBER SUPPORT

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

[⌘] See Footnote 6

Footnotes

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS

FOOTNOTES TO THE FISCAL YEAR 2026 BUDGET

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

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

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

Note 2 – Capitalization Procedures

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

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

The following capital expenditures are budgeted for fiscal year 2026.

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

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

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

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

Leasehold Improvements. Nothing is budgeted in this category for fiscal year 2026.

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

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

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

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

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

Note 5 - Accounting System Information

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

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

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

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

Note 7 – Salary Adjustments

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

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

Note 8 – Office Lease

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

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

Note 9 – Federal Pass-Through Revenue

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

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