OKI

Ohio · Kentucky · Indiana
Regional Council of Governments

# Fiscal Year 2027 General Operating Budget

www.oki.org

# OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS

## 2026 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
Resident Member
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

Stephanie Summerow Dumas
Hamilton County Board
of Commissioners

David G. Young
Warren County Board
of Commissioners

Approved by the OKI Budget Committee on 05/14/2026
Approved by the OKI Board of Directors on 06/11/2026

# CONTENTS

## SECTION I FISCAL YEAR 2026 FORECAST vs FISCAL YEAR 2026 OPERATING BUDGET



## SECTION II FISCAL YEAR 2027 OPERATING BUDGET vs FISCAL YEAR 2026 FORECAST



## SECTION III FISCAL YEAR 2027 CAPITAL EXPENDITURE BUDGET



## SECTION IV FISCAL YEAR 2027 BUDGET PROGRAM ACTIVITIES



## SECTION V FISCAL YEAR 2027 MEMBER COUNTY CONTRIBUTION DATA



## SECTION VI NOTES TO THE BUDGET

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

# Fiscal Year 2026

## Forecast
## vs
## Budget

Section I

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**
**FY 2027 OPERATING BUDGET**

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

| | FORECAST FY 2 0 2 6 | | BUDGET FY 2 0 2 6 | | INCREASE (DECREASE) | | Per Cent |
|---|---|---|---|---|---|---|---|
| **1. SALARIES AND WAGES** | | $3,407,476 | | $3,489,879 | | (82,403) | -2.4% |
| **2. FRINGE BENEFITS** | | 1,324,350 | | 1,494,143 | | (169,793) | -11.4% |
| **3. TRAVEL, SUBSISTENCE AND PROFESSIONAL DEVELOPMENT** | | 138,570 | | 198,668 | | (60,098) | -30.3% |
| Employee Travel | 17,036 | | 18,438 | | (1,402) | | -7.6% |
| Professional Development | 94,746 | | 129,866 | | (35,120) | | -27.0% |
| Executive Board Travel | 573 | | 25,000 | | (24,427) | | -97.7% |
| Agency Memberships | 23,818 | | 22,846 | | 972 | | 4.3% |
| Professional Publications | 2,397 | | 2,518 | | (121) | | -4.8% |
| **4. PRINTING, MARKETING AND CONTRACTUAL** | | 4,656,092 | | 4,990,553 | | (334,461) | -6.7% |
| Technical Consultants | 594,096 | | 786,855 | | (192,759) | | -24.5% |
| Professional Services, Other | 267,518 | | 292,725 | | (25,207) | | -8.6% |
| Contracts with Government Agencies | 3,456,188 | | 3,572,728 | | (116,540) | | -3.3% |
| Outside Printing and Graphics | 1,888 | | 1,635 | | 253 | | 15.5% |
| Marketing and Promotions | 326,570 | | 325,250 | | 1,320 | | 0.4% |
| Temporary Services | 969 | | 0 | | 969 | | #DIV/0! |
| Data Subscriptions and Other | 8,863 | | 11,360 | | (2,497) | | -22.0% |
| **5. OTHER EXPENDITURES** | | 939,625 | | 1,015,558 | | (75,933) | -7.5% |
| Materials and Supplies | 115,272 | | 140,890 | | (25,618) | | -18.2% |
| Occupancy and Communications | 381,369 | | 384,219 | | (2,850) | | -0.7% |
| Postage, Freight and Shipping | 3,119 | | 1,326 | | 1,793 | | 135.2% |
| Equipment Repairs and Maintenance | 57,412 | | 84,063 | | (26,651) | | -31.7% |
| Legal Counsel and Audit | 133,221 | | 148,543 | | (15,322) | | -10.3% |
| Insurance | 42,286 | | 43,126 | | (840) | | -1.9% |
| Meetings and Public Hearings | 75,801 | | 70,558 | | 5,243 | | 7.4% |
| Depreciation of Agency Assets | 27,093 | | 34,601 | | (7,508) | | -21.7% |
| Legal Advertising | 7,296 | | 5,004 | | 2,292 | | 45.8% |
| EE Benefit Plan Fees | 0 | | 500 | | (500) | | -100.0% |
| Other Unclassified Expenses | 96,756 | | 102,728 | | (5,972) | | -5.8% |
| **6. CONTRIBUTED SERVICES** | | 494,552 | | 264,350 | | 230,202 | 87.1% |
| Contributed Services | 494,552 | | 264,350 | | 230,202 | | |
| *Contributed Services in excess of required ma* | *46,642* | | *45,436* | | *1,206* | | |
| **BUDGETED EXPENSES** | | **$10,960,665** | | **$11,453,151** | | **(492,486)** | -4.3% |

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**
**FY 2027 OPERATING BUDGET**

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

| | FORECAST FY 2 0 2 6 | | BUDGET FY 2 0 2 6 | | INCREASE (DECREASE) | | Per Cent |
|---|---|---|---|---|---|---|---|
| **1. FEDERAL GRANT FUNDS** | | $3,416,549 | | $3,551,049 | | (134,500) | -3.8% |
| Federal Transit Admnistration (FTA) | 2,744,554 | | 3,286,640 | | (542,086) | | -16.5% |
| Federal Rail Administration (FRA) | 411,852 | | 0 | | 411,852 | | #DIV/0! |
| U.S. Environmental Protection Agency (US EPA) | 260,143 | | 264,409 | | (4,266) | | -1.6% |
| **2. STATE FUNDED CONTRACTS** | | 5,779,742 | | 6,219,279 | | (439,537) | -7.1% |
| FHWA/ODOT - Federal Funds Planning (CPG) | 3,362,291 | | 3,633,161 | | (270,870) | | -7.5% |
| FHWA/ODOT - Federal Funds (STBG) | 620,169 | | 593,565 | | 26,604 | | 4.5% |
| FHWA/ODOT - Federal Funds Rideshare (CMAQ) | 147,905 | | 153,014 | | (5,109) | | -3.3% |
| FHWA/ODOT - Federal Funds Ozone (CMAQ) | 128,210 | | 141,243 | | (13,033) | | -9.2% |
| FHWA/ODOT - Federal Funds State Safety | 137,303 | | 114,000 | | 23,303 | | 20.4% |
| FHWA/KYTC - Federal Funds Planning (PL & FTA) | 959,048 | | 1,062,441 | | (103,393) | | -9.7% |
| FHWA/KYTC - Federal Funds (SNK) | 131,945 | | 126,285 | | 5,660 | | 4.5% |
| FHWA/KYTC - Federal Funds Rideshare (SNK) | 39,335 | | 40,693 | | (1,358) | | -3.3% |
| FHWA/KYTC - Federal Funds Ozone (SNK) | 34,097 | | 37,563 | | (3,466) | | -9.2% |
| FHWA/INDOT - State Funds (SPR) | 37,125 | | 60,000 | | (22,875) | | -38.1% |
| OEPA - 604(b) & State Biennium | 182,314 | | 257,314 | | (75,000) | | -29.1% |
| **3. LOCAL GOVERNMENT CONTRACTS** | | 1,164,245 | | 1,249,029 | | (84,784) | -6.8% |
| Member County Fuding Agreements | 716,603 | | 716,603 | | 0 | | 0.0% |
| Local Contracts | 447,642 | | 532,426 | | (84,784) | | -15.9% |
| **4. MISCELLANEOUS REVENUES** | | 196,277 | | 114,736 | | 81,541 | 71.1% |
| Interest Income and Administrative Fees | 38,496 | | 43,736 | | (5,240) | | -12.0% |
| Operating Revenues and Misc. | 157,781 | | 71,000 | | 86,781 | | 122.2% |
| **5. CONTRIBUTED SERVICES** | | 494,552 | | 264,350 | | 230,202 | 87.1% |
| Contributed Services | 494,552 | | 264,350 | | 230,202 | | |
| *Contributed Services in excess of required match* | *46,642* | | *45,436* | | *1,206* | | |
| **6. OPERATING SURPLUS** | | (90,700) | | 54,708 | | (145,408) | -265.8% |
| Funds Provided (to)/from Surplus | (90,700) | | 54,708 | | (145,408) | | |
| **BUDGETED REVENUES** | | **10,960,665** | | **11,453,151** | | **(492,486)** | -4.3% |

# Fiscal Year 2027

## Budget

## vs

## Fiscal Year 2026

## Forecast

**Section II**

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**
**FY 2027 OPERATING BUDGET**

**FY 2027 OPERATING BUDGET vs FY 2026 FORECAST**
**EXPENSES**

| | BUDGET FY 2027 | | FORECAST FY 2026 | | INCREASE (DECREASE) | | Per Cent |
|---|---|---|---|---|---|---|---|
| **1. SALARIES AND WAGES** | | $3,707,788 | | $3,407,476 | | 300,312 | 8.8% |
| **2. FRINGE BENEFITS** | | 1,515,832 | | 1,324,350 | | 191,482 | 14.5% |
| **3. TRAVEL, SUBSISTENCE AND PROFESSIONAL DEVELOPMENT** | | 214,352 | | 138,570 | | 75,782 | 54.7% |
| Employee Travel | 22,416 | | 17,036 | | 5,380 | | 31.6% |
| Professional Development | 139,815 | | 94,746 | | 45,069 | | 47.6% |
| Executive Board Travel | 25,000 | | 573 | | 24,427 | | 4266.4% |
| Agency Memberships | 25,511 | | 23,818 | | 1,693 | | 7.1% |
| Professional Publications | 1,610 | | 2,397 | | (787) | | -32.8% |
| **4. PRINTING, MARKETING AND CONTRACTUAL** | | 3,969,794 | | 4,656,092 | | (686,298) | -14.7% |
| Technical Consultants | 904,128 | | 594,096 | | 310,032 | | 52.2% |
| Professional Services, Other | 297,986 | | 267,518 | | 30,468 | | 11.4% |
| Contracts with Government Agencies | 2,425,998 | | 3,456,188 | | (1,030,190) | | -29.8% |
| Outside Printing and Graphics | 3,203 | | 1,888 | | 1,315 | | 69.7% |
| Marketing and Promotions | 328,225 | | 326,570 | | 1,655 | | 0.5% |
| Temporary Services | 1,500 | | 969 | | 531 | | 54.7% |
| Data Subscriptions and Other | 8,754 | | 8,863 | | (109) | | -1.2% |
| **5. OTHER EXPENDITURES** | | 929,709 | | 939,625 | | (9,916) | -1.1% |
| Materials and Supplies | 135,532 | | 115,272 | | 20,260 | | 17.6% |
| Occupancy and Communications | 407,831 | | 381,369 | | 26,462 | | 6.9% |
| Postage, Freight and Shipping | 1,651 | | 3,119 | | (1,468) | | -47.1% |
| Equipment Repairs and Maintenance | 80,407 | | 57,412 | | 22,995 | | 40.1% |
| Legal Counsel and Audit | 141,305 | | 133,221 | | 8,084 | | 6.1% |
| Insurance | 42,583 | | 42,286 | | 297 | | 0.7% |
| Meetings and Public Hearings | 82,004 | | 75,801 | | 6,203 | | 8.2% |
| Depreciation of Agency Assets | 23,920 | | 27,093 | | (3,173) | | -11.7% |
| Legal Advertising | 4,595 | | 7,296 | | (2,701) | | -37.0% |
| EE Benefit Plan Fees | 500 | | 0 | | 500 | | |
| Other Unclassified Expenses | 9,381 | | 96,756 | | (87,375) | | -90.3% |
| **6. CONTRIBUTED SERVICES** | | 244,510 | | 494,552 | | (250,042) | -50.6% |
| Contributed Services | 244,510 | | 494,552 | | (250,042) | | |
| *Contributed Services in excess of required match* | *45,231* | | *46,642* | | *(1,411)* | | |
| **BUDGETED EXPENSES** | | **10,581,985** | | **10,960,665** | | **(378,680)** | -3.5% |

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**
**FY 2027 OPERATING BUDGET**

**FY 2027 OPERATING BUDGET vs FY 2026 FORECAST**
**REVENUES**

| | BUDGET FY 2027 | | FORECAST FY 2026 | | INCREASE (DECREASE) | | Per Cent |
|---|---|---|---|---|---|---|---|
| **1. FEDERAL GRANT FUNDS** | | $2,245,846 | | $3,416,549 | | ($1,170,703) | -34.3% |
| Federal Transit Admnistration (FTA) | 2,079,538 | | 2,744,554 | | (665,016) | | -24.2% |
| Federal Rail Administration (FRA) | 0 | | 411,852 | | (411,852) | | -100.0% |
| U.S. Environmental Protection Agency (US EPA) | 166,308 | | 260,143 | | (93,835) | | -36.1% |
| **2. STATE FUNDED CONTRACTS** | | 6,532,982 | | 5,779,742 | | 753,240 | 13.0% |
| FHWA/ODOT - Federal Funds Planning (CPG) | 3,749,599 | | 3,362,291 | | 387,308 | | 11.5% |
| FHWA/ODOT - Federal Funds (STBG) | 834,833 | | 620,169 | | 214,664 | | 34.6% |
| FHWA/ODOT - Federal Funds Rideshare (CMAQ) | 154,554 | | 147,905 | | 6,649 | | 4.5% |
| FHWA/ODOT - Federal Funds Ozone (CMAQ) | 142,784 | | 128,210 | | 14,574 | | 11.4% |
| FHWA/ODOT - Federal Funds State Safety | 0 | | 137,303 | | (137,303) | | -100.0% |
| FHWA/KYTC - Federal Funds Planning (PL & FTA) | 978,614 | | 959,048 | | 19,566 | | 2.0% |
| FHWA/KYTC - Federal Funds (SNK) | 295,065 | | 131,945 | | 163,120 | | 123.6% |
| FHWA/KYTC - Federal Funds Rideshare (SNK) | 41,103 | | 39,335 | | 1,768 | | 4.5% |
| FHWA/KYTC - Federal Funds Ozone (SNK) | 37,973 | | 34,097 | | 3,876 | | 11.4% |
| FHWA/INDOT - State Funds (SPR) | 84,943 | | 37,125 | | 47,818 | | 128.8% |
| OEPA - 604(b) & State Biennium | 213,514 | | 182,314 | | 31,200 | | 17.1% |
| IDEM - ARRA Water | 0 | | 0 | | 0 | | |
| Other Water Quality Environmental Funding | 0 | | 0 | | | | |
| **3. LOCAL GOVERNMENT CONTRACTS** | | 1,282,110 | | 1,164,245 | | 117,865 | 10.1% |
| Member County Fuding Agreements | 719,680 | | 716,603 | | 3,077 | | 0.4% |
| Local Contracts | 562,430 | | 447,642 | | 114,788 | | 25.6% |
| **4. MISCELLANEOUS REVENUES** | | 144,821 | | 196,277 | | (51,456) | -26.2% |
| Interest Income and Administrative Fees | 38,121 | | 38,496 | | (375) | | -1.0% |
| Operating Revenues and Misc. | 106,700 | | 157,781 | | (51,081) | | -32.4% |
| **5. CONTRIBUTED SERVICES** | | 244,510 | | 494,552 | | (250,042) | -50.6% |
| Contributed Services | 244,510 | | 494,552 | | (250,042) | | |
| *Contributed Services in excess of required match* | *45,231* | | *46,642* | | *(1,411)* | | |
| **6. OPERATING SURPLUS** | | 131,716 | | (90,700) | | 222,416 | -245.2% |
| Funds Provided (to)/from Surplus | 131,716 | | (90,700) | | 222,416 | | |
| **BUDGETED REVENUES** | | **10,581,985** | | **10,960,665** | | **(378,680)** | -3.5% |

# Fiscal Year 2027

## Capital Expenditure Budget

Section III

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**
**FY 2027 OPERATING BUDGET**

**FY 2027 CAPITAL EXPENDITURE BUDGET**

| | | |
|---|---|---|
| 1. | Computer Hardware and Software | $18,000 |
| 2. | GIS, Transportation Modeling, and Simulation Systems | 16,715 |
| 3. | Office Furniture and Equipment | 20,500 |
| 4. | Leasehold Improvements | 0 |
| 5. | Financial Management Software | 0 |
| 6. | Vehicles | 0 |
| | FY 2027 CAPITAL BUDGET | $55,215 |

# Fiscal Year 2027

## Program Activities

Section IV

# Transportation,
# Mobile Source Air Quality, and
# Transportation Investment Analysis
# and PE/EIS Activities

## OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
## FY 2027 OPERATING BUDGET

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

| EXPENDITURES | FY 2027 BUDGET | FY 2026 FORECAST |
|---|---|---|
| Direct Personnel | $2,009,295 | $1,812,968 |
| Direct Fringe Benefits | $1,311,552 | $1,147,512 |
| Travel and Development | $123,899 | $101,759 |
| Contractual & Marketing | $3,211,597 | $3,890,055 |
| Capital Expenditure - Computers & Software | $0 | $86,260 |
| Printing and Reproduction | $0 | $0 |
| Other Direct Expenses | $142,586 | $137,961 |
| Allocated Indirect Costs | $2,331,558 | $2,137,977 |
| Contributed Services | $224,741 | $476,194 |
| *Contributed Services in excess of required match* | *$0* | *$0* |
| **TOTAL BUDGETED EXPENSES** | **$9,355,228** | **$9,790,686** |

| SOURCE OF FUNDS | FY 2027 BUDGET | FY 2026 FORECAST |
|---|---|---|
| FTA 5310 Funds (Administrative and Pass-Through) | $2,079,538 | $2,744,554 |
| Federal Rail Administration (FRA) | $0 | $411,852 |
| FHWA/ODOT Federal/State Funds (CPG, STBG, & Research) | $4,584,433 | $4,119,763 |
| FHWA/KYTC Federal/State Funds (PL, FTA, & SNK) | $1,273,679 | $1,090,994 |
| FHWA/INDOT Federal/State Funds (PL & SPR) | $84,943 | $37,125 |
| Member County Contributions | $592,636 | $491,332 |
| Local Match Contracts | $515,258 | $418,872 |
| Freight Conference Revenue | $0 | $0 |
| Contributed Services | $224,741 | $476,194 |
| *Contributed Services in excess of required match* | *0* | *0* |
| Funds Provided from Operational Surplus | $0 | $0 |
| **TOTAL BUDGETED REVENUES** | **$9,355,228** | **$9,790,686** |

# Commuter Services
# And
# Regional Clean Air Program

## OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
## FY 2027 OPERATING BUDGET
### COMMUTER SERVICES and REGIONAL CLEAN AIR PROGRAM

| EXPENDITURES | FY 2027 BUDGET | FY 2026 FORECAST |
|---|---|---|
| Direct Personnel | $14,425 | $5,208 |
| Direct Fringe Benefits | $9,416 | $3,296 |
| 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 | $934 | $0 |
| Allocated Indirect Costs | $16,738 | $6,142 |
| Contributed Services | $19,769 | $18,358 |
| *Contributed Services in excess of required match* | *$45,231* | *$46,642* |
| **TOTAL BUDGETED EXPENSES** | **$396,183** | **$367,904** |

| SOURCE OF FUNDS | FY 2027 BUDGET | FY 2026 FORECAST |
|---|---|---|
| FHWA/ODOT Funds - Rideshare & Clean Air (CMAQ) | $297,338 | $276,115 |
| FHWA/KYTC Funds - Rideshare & Clean Air (CMAQ and SNK) | $79,076 | $73,431 |
| Member County Contributions | $0 | $0 |
| Contributed Services | $19,769 | $18,358 |
| *Contributed Services in excess of required match* | *$45,231* | *$46,642* |
| Funds Provided from Operational Surplus | $0 | $0 |
| **TOTAL BUDGETED REVENUES** | **$396,183** | **$367,904** |

# Regional Planning Activities

## OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
## FY 2027 OPERATING BUDGET
### REGIONAL PLANNING ACTIVITIES

| EXPENDITURES | | FY 2027 BUDGET | | FY 2026 FORECAST |
|---|---|---|---|---|
| Direct Personnel | $ | 24,712 | $ | 12,872 |
| Direct Fringe Benefits | $ | 16,131 | $ | 8,147 |
| Travel and Development | $ | 164 | $ | 213 |
| Contractual | $ | - | $ | 800 |
| Printing and Reproduction | $ | - | $ | - |
| Other Direct Expenses | $ | 317 | $ | 38 |
| Allocated Indirect Costs | $ | 28,676 | $ | 15,180 |
| Contributed Services | $ | - | $ | - |
| *Contributed Services in excess of required match* | *$* | *-* | *$* | *-* |
| **TOTAL BUDGETED EXPENSES** | **$** | **70,000** | **$** | **37,250** |

| SOURCE OF FUNDS | FY 2027 BUDGET | FY 2026 FORECAST |
|---|---|---|
| Duke Class Benefit Fund | $0 | $0 |
| Member County Contributions | $70,000 | $37,250 |
| Contributed Services - Other Public Agencies | $0 | $0 |
| *Contributed Services in excess of required match* | *$0* | *$0* |
| Funds Provided from Operational Surplus | $0 | $0 |
| **TOTAL BUDGETED REVENUES** | **$70,000** | **$37,250** |

# Environmental Services - Water Quality Planning Activities

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**
**FY 2027 OPERATING BUDGET**

## ENVIRONMENTAL SERVICES - WATER QUALITY PLANNING ACTIVITIES

| EXPENDITURES | FY 2027 BUDGET | FY 2026 FORECAST |
|---|---|---|
| Direct Personnel | $126,828 | $143,717 |
| Direct Fringe Benefits | $82,786 | $90,965 |
| Travel and Development | $4,686 | $1,871 |
| Contractual | $110,800 | $155,223 |
| Printing and Reproduction | $479 | $300 |
| Other Direct Expenses | $434 | $391 |
| Contributed Services | $0 | $0 |
| Allocated Indirect Costs | $147,170 | $169,481 |
| **TOTAL BUDGETED EXPENSES** | **$473,183** | **$561,948** |

| SOURCE OF FUNDS | FY 2027 BUDGET | FY 2026 FORECAST |
|---|---|---|
| United States Environmental Protection Agency | $166,308 | $260,142 |
| Ohio EPA Section 604(b) Funds | $138,514 | $107,314 |
| Ohio General Assembly State Biennium Water Quality Funds | $75,000 | $75,000 |
| Ohio Water Development Authority (OWDA) | $25,700 | $72,831 |
| Member County Contributions | $67,661 | $46,661 |
| Local Contracts | $0 | $0 |
| Contributed Services - Other Public Agencies | $0 | $0 |
| Funds Provided from Operational Surplus | $0 | $0 |
| **TOTAL BUDGETED REVENUES** | **$473,183** | **$561,948** |

# General and Administrative Activities

## OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
## FY 2027 OPERATING BUDGET
### GENERAL AND ADMINISTRATIVE ACTIVITIES

| EXPENDITURES | FY 2027 BUDGET | FY 2026 FORECAST |
|---|---|---|
| Direct Personnel | $48,564 | $32,356 |
| Direct Fringe Benefits | $30,900 | $19,723 |
| Executive Board Travel | $25,000 | $573 |
| Board Development & Director Search | $0 | $0 |
| Travel and Development - Staff | $19,277 | $18,884 |
| Meeting Expenses | $55,087 | $49,624 |
| Interest Expense | $0 | $0 |
| Other Direct Expenses | $53,632 | $44,971 |
| Allocated Indirect Costs | $54,931 | $36,746 |
| **TOTAL BUDGETED EXPENSES** | **$287,391** | **$202,877** |

| SOURCE OF FUNDS | FY 2027 BUDGET | FY 2026 FORECAST |
|---|---|---|
| Operating Revenues: | | |
| Interest Income | $38,121 | $38,496 |
| Miscellaneous Revenues | $81,000 | $84,950 |
| Member County Contributions | -$10,617 | $141,361 |
| Local Contracts | $47,171 | $28,770 |
| Funds Provided (to)/from Operational Surplus | $131,716 | -$90,700 |
| **TOTAL BUDGETED REVENUES** | **$287,391** | **$202,877** |

# Additional Information

# Fiscal Year 2027
# Member County Contribution Data

Section V

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**
**FY 2027 OPERATING BUDGET**

## LOCAL MEMBER COUNTY CONTRIBUTIONS

| COUNTY | FY 2027 TOTAL | Administration | Commuter Services | Transportation & Air Quality | Water Quality | Regional Planning |
|---|---|---|---|---|---|---|
| **OHIO** | | | | | | |
| BUTLER COUNTY | $132,042 | -$1,948 | $0 | $108,733 | $12,414 | $12,843 |
| CLERMONT COUNTY | $71,602 | -$1,056 | $0 | $58,962 | $6,732 | $6,964 |
| HAMILTON COUNTY | $276,678 | -$4,082 | $0 | $227,836 | $26,012 | $26,912 |
| WARREN COUNTY | $84,870 | -$1,252 | $0 | $69,888 | $7,979 | $8,255 |
| **KENTUCKY** | | | | | | |
| BOONE COUNTY | $47,954 | -$707 | $0 | $39,489 | $4,508 | $4,664 |
| CAMPBELL COUNTY | $31,496 | -$464 | $0 | $25,936 | $2,961 | $3,063 |
| KENTON COUNTY | $58,007 | -$856 | $0 | $47,767 | $5,454 | $5,642 |
| **INDIANA** | | | | | | |
| DEARBORN COUNTY | $17,031 | -$252 | $0 | $14,025 | $1,601 | $1,657 |
| TOTAL CONTRIBUTIONS TOWARD FY 2027 OPERATING BUDGET | $719,680 | -$10,617 | $0 | $592,636 | $67,661 | $70,000 |

¤ See Footnote 6

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**
**FY 2027 OPERATING BUDGET**

## COMPUTATION BASIS FOR LOCAL MEMBER SUPPORT

| County | 07/01/2025 Population Estimate | % of Council Region | % Of Individual States | % Of Air Quality & Transportation Service Area ¤ | % Of Commuter Service Area |
|---|---|---|---|---|---|
| **OHIO** | | **78.5338%** | **100.0000%** | **78.5338%** | **78.5338%** |
| BUTLER | 400,128 | 18.3474% | 23.3624% | 18.3474% | 18.3474% |
| CLERMONT | 216,977 | 9.9492% | 12.6687% | 9.9492% | 9.9492% |
| HAMILTON | 838,418 | 38.4446% | 48.9529% | 38.4446% | 38.4446% |
| WARREN | 257,181 | 11.7927% | 15.0161% | 11.7927% | 11.7927% |
| **KENTUCKY** | | **19.0997%** | **100.0000%** | **19.0997%** | **19.0997%** |
| BOONE | 145,316 | 6.6633% | 34.8868% | 6.6633% | 6.6633% |
| CAMPBELL | 95,441 | 4.3763% | 22.9130% | 4.3763% | 4.3763% |
| KENTON | 175,779 | 8.0601% | 42.2002% | 8.0601% | 8.0601% |
| **INDIANA** | | **2.3665%** | **100.0000%** | **2.3665%** | **2.3665%** |
| DEARBORN | 51,609 | 2.3665% | 100.0000% | 2.3665% | 2.3665% |
| **TOTALS** | **2,180,849** | **100.00%** | **n/a** | **100.00%** | **100.00%** |

¤ See Footnote 6

# Footnotes

## Section VI

# OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS

## FOOTNOTES TO THE FISCAL YEAR 2027 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 2027.

**Computer Hardware and Software.** The micro-computerization capital re-investment program for the Council will continue this fiscal year. The fiscal year 2027 capital budget includes $12,000 for a HyperV Server Replacement and $6,000 for a Simulation PC. The supply budget includes $38,535 for replacement computers and related hardware and software. The fiscal year 2027 software subscription budget includes $65,377 for Acrobat Pro DC, Google Cloud SQL, Microsoft Office 365, AI subscriptions, Silktide, NearMap Online Imagery, Citix AI Evo Counter SW, 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 2027 capital budget includes $16,715 for Miovision Scout Plus. The fiscal year 2027 expense budget includes $4,000 for Regrid Premium Parcel Data.

**Office Furniture and Equipment.** The fiscal year 2027 capital budget includes $20,500 for 2 new color copiers. 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 2027.

**Financial Management Software.** The fiscal year 2027 software subscription budget includes $12,270 for the annual financial management system software subscription fee.

**Replacement Staff Vehicle.** Nothing is programmed in the capital budget for fiscal year 2027. 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 2027 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 2025 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 2027 budget includes 5.5% 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 FY2027 will be $193,536.60. 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 | FY2027 Budget | FY2026 Forecast | FY26 Budget |
|---|---|---|---|
| Federal Transit Administration (FTA) | $1,865,727 | $2,569,400 | $3,046,125 |
| Federal Rail Administration (FRA) | $0 | $411,852 | $0 |
| US Environmental Protection Agency | $166,308 | $260,143 | $264,409 |