THE BOARD OF COMMISSIONERS OF DELAWARE COUNTY MET IN REGULAR SESSION ON THIS DATE WITH THE FOLLOWING MEMBERS PRESENT:

Present:
Jeff Benton, President
Gary Merrell, Vice President
Barb Lewis, Commissioner

9:45 A.M. Public Hearing Health Care Facilities Revenue Refunding Bonds

1
RESOLUTION NO. 26-893

IN THE MATTER OF APPROVING THE ELECTRONIC RECORD OF THE PROCEEDINGS FROM REGULAR MEETING HELD NOVEMBER 19, 2026:

It was moved by Mr. Merrell, seconded by Mrs. Lewis, to approve the following:

WHEREAS, the Board of Commissioners of Delaware County, Ohio (the "Board") met in regular session on November 19, 2026; and

WHEREAS, the Clerk of the Board has certified, pursuant to section 305.11 of the Ohio Revised Code, that the entire record of the proceedings at that meeting is completely and accurately captured in the electronic record of those proceedings;

NOW, THEREFORE, BE IT RESOLVED that the Board hereby approves the electronic record of proceedings at the previous meeting.

Vote on Motion Mrs. Lewis aye Mr. Merrell aye Mr. Benton aye

2
PUBLIC COMMENT
Mr. Andrew Mitchell asking about questions and answers before more levy money.

3
RESOLUTION NO. 26-894

IN THE MATTER OF APPROVING PURCHASE ORDERS, THEN AND NOW CERTIFICATES, AND PAYMENT OF WARRANTS IN BATCH NUMBERS CMAPR 1120, MEMO TRANSFERS IN BATCH NUMBERS MTAPR 1120:

It was moved by Mrs. Lewis, seconded by Mr. Merrell, to approve Then and Now Certificates, payment of warrants in batch numbers CMAPR 1120, memo transfers in batch numbers MTAPR 1120, and Purchase Orders as listed below:

Vendor	Description	Account	Amount
PO' Increase			
P2601594	Facilities	66211900-5228	$50,000.00

PR

Number	Vendor Name	Line Desc	Line Account	Line Amount
R2604958	EXSCAPE GROUP OF COLUMBUS LLC	SNOW REMOVAL	10011105-5325	$20,000.00
R2605089	DELL INC	LAPTOPS	10011301-5260	$30,000.00
R2605117	COMPUTATIONAL HYDRAULICS INTL	PCSWMM SOFTWARE RENEWAL 1 15 27-1 15 28	66211900-5321	$6,200.00

Vote on Motion Mr. Benton aye Mr. Merrell aye Mrs. Lewis aye

4
RESOLUTION NO. 26-895

IN THE MATTER OF ACKNOWLEDGING RECEIPT OF THE 2026 ANNUAL DELINQUENT TAX AND ASSESSMENT COLLECTION FUND REPORT:

It was moved by Mr. Merrell, seconded by Mrs. Lewis, to acknowledge receipt of the 2026 Annual Delinquent Tax and Assessment Collection Fund Report.

(Copy available for review at the Commissioners' Office until no longer of administrative value.)

Vote on Motion Mr. Merrell aye Mrs. Lewis aye Mr. Benton aye

5
RESOLUTION NO. 26-896

IN THE MATTER OF RE-APPOINTING MEMBERS TO THE BERKSHIRE LANDING NEW COMMUNITY AUTHORITY BOARD OF TRUSTEES:

It was moved by Mrs. Lewis, seconded by Mr. Merrell, to approve the following:

WHEREAS, on February 5, 2015, the Delaware County Board of Commissioners (the "Board of Commissioners") adopted Resolution No. 15-147, establishing the Berkshire Landing New Community Authority pursuant to Chapter 349 of the Revised Code; and

WHEREAS, as the organizational board of commissioners, the Board of Commissioners shall make appointments to the Berkshire Landing New Community Authority Board of Trustees pursuant to Resolution No. 15-147 and section 349.04 of the Revised Code; and

WHEREAS, the terms of Patrick Blayney and Rob Riley expire February 4, 2027, and each has expressed a desire to be reappointed; and

WHEREAS, on June 20, 2013, the Board of Commissioners adopted Resolution No. 13-645, adopting a policy for the appointment of members to boards and commissions (the "Policy"), which requires posting of all available positions for at least fourteen (14) days and permits the Board of Commissioners to conduct interviews of any applicants; and

WHEREAS, the Board of Commissioners desires to approve an exception to the Policy in order to re-appoint members of the board of trustees of the Berkshire Landing New Community Authority;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Delaware County, State of Ohio:

Section 1. The Board hereby approves an exception to the Policy for the re-appointments made herein by choosing to waive the requirement for posting the positions and to proceed directly to re-appointment.

Section 2. The Board of Commissioners hereby approves the re-appointment of the following members to the Berkshire Landing New Community Authority Board of Trustees for the terms specified herein:

Position	Appointee	Term Ends
Citizen Member	Patrick Blayney	February 4, 2029
Local Government Representative	Rob Riley	February 4, 2029

Section 3. The re-appointments approved in this Resolution shall take effect on February 5, 2027.

Section 4. The Clerk of the Board of Commissioners is hereby directed to certify a copy of this Resolution to Berkshire Crossing Development LLC, as the statutory developer for the Berkshire Landing New Community Authority.

Vote on Motion Mr. Merrell aye Mrs. Lewis aye Mr. Benton aye

6
RESOLUTION NO. 26-897

IN THE MATTER OF APPOINTING A MEMBER TO THE DELAWARE COUNTY BOARD OF BUILDING APPEALS:

It was moved by Mr. Merrell, seconded by Mrs. Lewis, to approve the following:

WHEREAS, the Delaware County Board of Commissioners (the "Board of Commissioners") established the Delaware County Board of Building Appeals (the "BBA"), pursuant to section 307.381 of the Ohio Revised Code; and

WHEREAS, pursuant to section 307.381 of the Revised Code and DC 501 of the Building Code of Delaware County (the "Building Code"), the Board of Commissioners is responsible for making appointments to the BBA to fill vacancies in both unexpired and expired terms; and

WHEREAS, the term of current board member James Price (BBA 1) will expire on December 31, 2026, and Mr. Price is not interested in seeking re-appointment; and

WHEREAS, a vacancy will exist for the BBA 1 seat, and Bruce Massa has applied for appointment to the BBA 1 seat;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Delaware County, State of Ohio:

Section 1. The Board of Commissioners hereby appoints Bruce Massa to the BBA 1 seat, the term for which begins January 1, 2027, and expires December 31, 2031.

Section 2. The appointment approved herein shall take effect on January 1, 2027.

Vote on Motion Mr. Benton aye Mr. Merrell aye Mrs. Lewis aye

7
RESOLUTION NO. 26-898

IN THE MATTER OF ADOPTING NOVEMBER 2026 AS NATIONAL ADOPTION MONTH "A HOME FOR EVERY CHILD"

It was moved by Mrs. Lewis, seconded by Mr. Merrell, to approve the following:

WHEREAS, the theme for National Adoption Month - November 2026 is "A Home for Every Child"; and

WHEREAS, there are 16,000 children in Ohio who live in out-of-home settings, with 3,100 of these children awaiting adoption; and

WHEREAS, the Delaware County Department of Job and Family Services continues to recruit, train and license qualified applicants for the sole purpose of providing loving and stable foster and adoptive homes to children and youth; and

WHEREAS, in Delaware County, 22 children and youth in the temporary custody of the Department and five are in permanent custody, residing in licensed foster homes or other out-of-home settings including group homes and residential centers; five children and youth are awaiting adoption and have specific special needs; and

WHEREAS, Delaware County JFS has facilitated three adoptions in 2026 with potentially two more to be scheduled by year's end; and

WHEREAS, Delaware County JFS works closely with the Dave Thomas Foundation's Wendy's Wonderful Kids program to identify adoptive families for our waiting children; and

WHEREAS, children and youth fare best when placed in homes where they are loved and have all needs met consistently;

NOW THEREFORE, we, the Commissioners of Delaware County, Ohio, do hereby recognize November 2026 as Adoption Recognition and Recruitment Month, and affirm that adoption enriches the lives of children, families and communities.

Vote on Motion Mrs. Lewis aye Mr. Benton aye Mr. Merrell aye

8
RESOLUTION NO. 26-899

IN THE MATTER OF APPROVING RIGHT-OF-WAY WORK PERMIT SUMMARY SHEET:

It was moved by Mr. Merrell, seconded by Mrs. Lewis, to approve the following work permits:

WHEREAS, the below requests to perform work within the right-of-way have been reviewed and approved by the Delaware County Engineer;

NOW, THEREFORE, BE IT RESOLVED that the following permits are hereby approved by the Board of Delaware County Commissioners:

PERMIT	APPLICANT	LOCATION	TYPE OF WORK
UT2026-0308	SPD PERMITTING	MAYNARD RD	BURIED CABLE/CONDUIT
UT2026-0309	SPD PERMITTING	COLTSBRIDGE DR	BURIED CABLE
UT2026-0310	SPD PERMITTING	MAKETEWAH DR	BURIED CABLE
UT2026-0311	SPD PERMITTING	BRIDLESPUR LN	BURIED CABLE/CONDUIT
UT2026-0312	SPD PERMITTING	WILSON RD	FIBER OPTIC CABLE

Vote on Motion Mr. Merrell aye Mrs. Lewis aye Mr. Benton aye

9
RESOLUTION NO. 26-900

IN THE MATTER OF APPROVING A CONTRACT OF SALE AND PURCHASE OF REAL PROPERTY BETWEEN SHANNON AND PHILLIP CAMICK AND THE BOARD OF DELAWARE COUNTY COMMISSIONERS FOR PARCEL #600-220-01-008-000, 6729 CONCORD ROAD:

It was moved by Mrs. Lewis, seconded by Mr. Merrell, to approve the following:

WHEREAS, the Delaware County Engineer recommends approval of the contract for sale and purchase with Shannon and Phillip Camick for Parcel #600-220-01-008-000, 6729 Concord Road;

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of Delaware County, State of Ohio, hereby approves the contract for sale and purchase with Shannon and Phillip Camick for Parcel #600-220-01-008-000, 6729 Concord Road as follows:

Contract For Sale And Purchase Of Real Property
With Building(s) & Land
PARCEL(S): #600-220-01-008-000
6729 Concord Road
Delaware, Ohio 43015

This Agreement is by and between the Delaware County Board of Commissioners ("Purchaser") and Shannon and Phillip Camick ("Seller"). Purchaser and Seller are referred to collectively in this Agreement as "Parties." In consideration of the mutual promises, agreements and covenants herein contained, the Parties contract as follows:

1. Price and Consideration

Purchaser shall pay to Seller the sum of Four Hundred Forty Thousand Dollars and Zero Cents ($440,000.00), which sum shall constitute the entire amount of compensation due Seller for: (a) the real property to be conveyed, including all fixtures, excluding items identified in Exhibit B, (legal description of the property); (b) any and all damages to any residual lands of Seller; (c) Seller's covenants set forth herein; (d) any and all supplemental instruments reasonably necessary to transfer the title of the subject property.

Seller shall be exclusively responsible for all delinquent taxes and assessments, including penalties and interest, and for all other real estate taxes and assessments that are a lien as of the date on which this Agreement closes. The taxes and assessments for the current calendar year shall be prorated on an estimated basis to the date of acquisition of title or date of possession, whichever is earlier in time. Seller shall be responsible for any and all future installments of any special assessments levied and assessed against the real property, whether or not any such special assessment has been certified to the county auditor for collection, provided that such installments of special assessments shall be a lien on the subject real property as of the date of transfer of title. Purchaser may withhold in escrow a sufficient amount of the purchase money to satisfy the foregoing items to be paid by Seller; any balance remaining after such taxes, assessments, etc., are discharged shall be paid to Seller and any deficiency shall be the responsibility of Seller.

2. Estate Sold and Deed to Transfer

Seller, upon fulfillment of all the obligations and terms of this Agreement, shall sell and convey to Purchaser, its successors and assigns, the property which is more particularly described in Exhibit A attached hereto and by this reference incorporated herein, together with all the appurtenances and hereditaments thereunto belonging and with all buildings and improvements now located thereon, and all fixtures of every nature now attached to or used with said land, buildings and improvements including, but not limited to, all heating, hot water, air conditioning, plumbing, attached electrical fixtures with bulbs or tubes, window shades, venetian blinds, curtain and traverse rods, awnings, storm and screen sashes and doors, and shrubbery and trees, excluding items identified in Exhibit B.

The Seller's sale and conveyance of the rights, titles and estates described in Exhibit A constitutes the fee simple in, to and of the real property, and such sale and conveyance by Seller shall be by a good and sufficient general warranty deed with, if applicable, full release of dower.

3. Supplemental Instruments

Seller agrees to execute any and all supplemental instruments or documents necessary to vest Purchaser with the rights, titles and interests described in Exhibit A.

4. Warranty of Title

Seller shall, and hereby does, warrant that the property described in Exhibit A is free and clear from all liens and encumbrances whatsoever, except: (a) easements, restrictions, conditions and covenants of record; (b) all legal highways; (c) zoning and building laws, ordinances, rules and regulations; and (d) any and all taxes and assessments not yet due and payable.

5. Elimination of Others' Interests

Seller shall assist, in whatever manner reasonably possible under the circumstances, to procure and deliver to Purchaser releases and cancellations of any and all other rights, titles and interests in the property described in Exhibit A, such as, but not limited to, those belonging to tenants, lessees, mortgagees or others now in possession or otherwise occupying the subject premises, and all assessment claims against said

property.

Seller and Purchaser agree that if a mortgagee of Seller or of a predecessor in title fails to cooperate with the efforts to obtain a release of that mortgagee's mortgage lien secured by the property described in Exhibit A, then and in that event this Agreement shall become null and void and the parties to this Agreement shall be discharged and released from any and all obligations created by this Agreement; for the purposes of this provision, the term "fails to cooperate" shall include a demand or request by any such mortgagee for a fee to process such a release of that mortgagee's mortgage lien that Purchaser, in its sole discretion, deems to be excessive.

6. No Change in Character of Property

Seller shall not change the existing character of the land or alter, remove, destroy or change any structure or fixture located on the property described in Exhibit A, excluding items identified in Exhibit B. If, prior to the date on which possession of the subject property is surrendered to Purchaser, the subject property, including structures and fixtures, suffers any damage, change, alteration or destruction then, and without regard to the cause thereof, Seller shall restore the subject property to the condition it was in at the time Seller executed this Agreement; in the alternative, Seller may agree to accept the abovementioned purchase price less the costs associated with such restoration. If Seller refuses to either restore the premises or accept the decreased consideration as aforementioned, then Purchaser, at its option after discovery or notification of such damage, change, alteration or destruction, may terminate and cancel this Agreement upon written notice to Seller.

7. Offer to Sell

If Seller executes this Agreement prior to Purchaser, then this Agreement shall constitute and be an Offer to Sell by Seller that shall remain open for acceptance by Purchaser for a period of 20 days immediately subsequent to the date on which Seller delivers such executed Agreement to Purchaser. Upon Purchaser's acceptance and execution of this Agreement within said period of 20 days, this Agreement shall constitute and be a valid Contract for Sale and Purchase of Real Property that is binding upon the Parties.

8. Designation of Escrow Agent

Seller agrees that Purchaser may designate an escrow agent to act on behalf of the Parties in connection with the consummation and closing of this Agreement.

9. Closing Date

The consummation and closing of this Agreement shall occur at such time and place as the Parties may agree, but no later than 45 days after Purchaser notifies Seller in writing that Purchaser is ready to consummate and close this Agreement. Provided, however, in no event shall such consummation and closing occur more than 120 days after the last date on which one of the Parties executes this Agreement.

10. Physical Possession of Structures Occupied by Seller

Seller shall surrender physical possession of all structures occupied by Seller, or the portions thereof occupied by Seller, to Purchaser not later than 30 days after Purchaser tenders the purchase price to Seller. Seller agrees that Purchaser may withhold in escrow from the purchase price the sum of $0.00 to ensure that the subject structures will be vacated on or before the 30 days mentioned above and that the subject structures will be surrendered to Purchaser in the same condition as it was in at the time Seller executed this Agreement. If Seller properly vacates and surrenders possession of the subject structures as aforesaid, then said $0.00 shall be paid immediately to Seller. If the subject structures are not vacated as aforesaid, a rental agreement for the subject structures shall be entered into by the Parties, in which Seller shall be the lessee and Purchaser shall be the lessor, and upon execution of such rental agreement the said $0.00 shall be paid immediately to Seller; in the event Seller fails or refuses for any reason to enter into such rental agreement, then Purchaser may retain all or part of the said $0.00 withheld in escrow to compensate Purchaser for the reasonable amount of rent that Seller owes for holding over possession of the subject structures, plus an amount to pay for any taxes, assessments and for any costs of restoration necessary to put the structures in the same condition as they were at the time Seller executed this Agreement.

11. Physical Possession of Vacant Land and Structures

Seller shall surrender physical possession of vacant land and vacant structures to Purchaser not later than the date on which Purchaser tenders the purchase price to Seller.

12. Control of Property Occupied by Seller's Tenant(s)

Control of property occupied by Seller's tenant(s) shall be assumed by Purchaser on the date Purchaser tenders the purchase price to Seller. From that date forward, Purchaser shall be entitled to collect and retain as its own funds any and all rental payments thereafter made by such tenant(s). If any rents due under the lease(s) with Seller have been prepaid by Seller's tenant(s), then said prepaid rents shall be prorated to the date on which the purchase price is tendered by Purchaser, and said prepaid rents shall be paid to Seller and Purchaser in accordance with such proration.

13. Binding Agreement

Any and all of the terms, conditions and provisions of this Agreement shall be binding upon and shall inure to the benefit of Seller and Purchaser and their respective heirs, executors, administrators, successors and assigns.

14. Multiple Originals

This Agreement may be executed in two or more counterparts, each of which will be deemed an original, but all of which together shall constitute but one and the same instrument.

15. Entire Agreement

This instrument contains the entire agreement between the Parties, and it is expressly understood and agreed that no promises, provisions, terms, warranties, conditions or obligations whatsoever, either express or implied, other than herein set forth, shall be binding upon Seller or Purchaser.

16. Amendments and Modifications

No amendment or modification of this Agreement shall be valid or binding upon the Parties unless it is made in writing, cites this Agreement and is signed by Seller and Purchaser.

17. Special Considerations

The Purchaser agrees to allow the Seller to remove and retain for themselves the original interior doors and hardware within the dwelling structure. Removal must be completed by the time of closing and shall in no way compromise the safety and security of the dwelling structure. The Purchaser further agrees to allow the Seller to remove and retain for themselves the existing Generac generator unit located at the rear of the dwelling structure. Removal shall be done in a manner that does not compromise electrical power to the dwelling structure, that ensures electrical power to the dwelling structure remains functional, and that does otherwise compromise the safety and security of the dwelling structure. Any wiring, conduits, and electrical connections must be terminated in a manner that does not create a safety hazard to any person. Removal of the generator unit must be completed by the time of closing.
Exhibit "A"

Situated in the Township of Concord, County of Delaware and State of Ohio:
Being Lot Number Four Thousand Seven Hundred Thirty-Three (4733) of STEPHCO SUBDIVISION, as the same in numbered and delineated upon the recorded plat thereof, of record in Plat Cabinet 1, Slide 693, Recorder's Office, Delaware County, Ohio
Tax Parcel: 600-220-01-008-000
Property Address: 6729 Concord Road, Delaware, Ohio 43015
Prior Instrument Reference: Official Record 2058, Pages 215 - 217

Vote on Motion Mr. Benton aye Mr. Merrell aye Mrs. Lewis aye

10
RESOLUTION NO. 26-901

IN THE MATTER OF AWARDING A BID AND APPROVING A CONTRACT BETWEEN THE DELAWARE COUNTY COMMISSIONERS AND G&G ENTERPRISES COMPLETE EXCAVATING SERVICE, LLC FOR THE PROJECT KNOWN AS CHANCEL GATE DRAINAGE IMPROVEMENT PROJECT:

It was moved by Mr. Merrell, seconded by Mrs. Lewis, to approve the following:

Chancel Gate Drainage Improvement Project Bid Opening of October 13, 2026

WHEREAS, as the result of the above referenced bid opening, the County Engineer recommends that a bid award be made to G&G Enterprises Complete Excavating Service, LLC, the low bidder for the project; and

WHEREAS, the County Engineer recommends approval of the contract between the Delaware County Commissioners and G&G Enterprises Complete Excavating Service, LLC;

NOW, THEREFORE, BE IT RESOLVED that the Delaware County Board of Commissioners awards the bid to and approves the following contract with G&G Enterprises Complete Excavating Service, LLC, for the Chancel Gate Drainage Improvement Project:

CONTRACT

THIS AGREEMENT is made this 23rd day of November, 2026, by and between G&G Enterprises Complete Excavating Service, LLC, 5907 Renie Road, Bellville Ohio 44813 hereinafter called the "Contractor," and the Delaware County Board of Commissioners, hereinafter called the "Owner."

The Contractor and the Owner, for the consideration stated herein, mutually agree as follows:

ARTICLE 1. Statement of Work

The Contractor shall furnish all supervision, technical personnel, labor, materials, machinery, tools, equipment, and services, including utility and transportation services, and perform and complete all work required for the construction of the improvements embraced in the project named "Chancel Gate Drainage Improvement Project" and required supplemental work for the project all in strict accordance with the Contract Documents.

ARTICLE 2. The Contract Price

The Owner will pay the Contractor for the total quantities or work performed at the unit prices stipulated in the Bid for the respective items or work completed for the sum not to exceed EIGHTY-THREE THOUSAND ONE HUNDRED TWENTY-NINE DOLLARS AND SEVENTEEN CENTS ($83,129.17) subject to additions and deductions as provided in the Contract Documents.

ARTICLE 3. Contract

The executed Contract Documents shall consist of the following:

a. This Agreement
b. Addenda
c. Invitation to Bid
d. Instructions to Bidders
e. Signed copy of bid
f. Work Specifications (including all plans, drawings, etc.)
g. Specifications - General Provisions
h. Federal and State Requirements

This Agreement, together with other documents enumerated in this ARTICLE 3, which said other documents are as fully a part of the Contract as if hereto attached or herein repeated, forms the Contract between the parties hereto. In the event that any provision in any component part of this Contract conflicts with any provision of any other component part, the provision of the component part first enumerated in this ARTICLE 3 shall govern except as otherwise specifically stated.

IN WITNESS WHEREOF, the parties hereto have caused this AGREEMENT to be executed in three original copies on the day and year first above written.

Vote on Motion Mrs. Lewis aye Mr. Benton aye Mr. Merrell aye

11
RESOLUTION NO. 26-902

IN THE MATTER OF ESTABLISHING A MAINTENANCE BOND AND RELEASING CONSTRUCTION BOND FOR THE COURTYARDS AT BIG WALNUT SECTION 2:

It was moved by Mr. Merrell, seconded by Mrs. Lewis, to approve the following:

WHEREAS, the roadway construction has been completed for the project known as The Courtyards at Big Walnut Section 2 (the "Project"); and

WHEREAS, as the result of the Engineer's recent field review of the Project, the Engineer has determined that only minor remedial work remains which can be accomplished during the subsequent one-year maintenance period; and

WHEREAS, the Engineer recommends that, in accordance with the Owner's Agreement, the maintenance bond be set at ten percent (10%) of the original construction estimate for the Project and that the Project be placed on the required one-year maintenance period; and

WHEREAS, Epcon Big Walnut, LLC (the "Owner") has provided a bond in the amount of $107,800.00 for The Courtyards at Big Walnut Section 2 to secure the Owner's obligations during the one-year maintenance period; and

WHEREAS, the Engineer also recommends that, in accordance with the Owner's Agreement, the construction bond being held for the Project be returned to the Owner;

NOW, THEREFORE, BE IT RESOLVED that the Delaware County Board of Commissioners accepts the maintenance bond in the amount of $107,800.00 for The Courtyards at Big Walnut Section 2, places the project on the required one-year maintenance period, and returns the construction bond being held for the Project to the Owner.

Vote on Motion Mr. Merrell aye Mrs. Lewis aye Mr. Benton aye

12
MARC T. KAMER, PARTNER DINSMORE

9:45 A.M. PUBLIC HEARING WITH RESPECT TO THE PROPOSED REISSUANCE AND USE OF APPROXIMATELY $3,280,857 IN PROCEEDS OF THE COUNTY OF DELAWARE, OHIO HEALTH CARE FACILITIES REVENUE REFUNDING BONDS, SERIES 2023 (WILLOW BROOK CHRISTIAN COMMUNITIES):

The Board of Commissioners opened the hearing at 9:46 A.M.

The Board of Commissioners closed the hearing at 9:50 A.M.

13
RESOLUTION NO. 26-903

A RESOLUTION AUTHORIZING AMENDMENTS TO THE $31,501,675 COUNTY OF DELAWARE, OHIO HEALTH CARE FACILITIES REVENUE REFUNDING BONDS, SERIES 2023 (WILLOW BROOK CHRISTIAN COMMUNITIES):

It was moved by Mrs. Lewis, seconded by Mr. Merrell, to approve the following:

WHEREAS, pursuant to Chapter 140 of the Ohio Revised Code (the "Act") and in response to the request of Willow Brook Christian Communities (the "Corporation"), an Ohio nonprofit corporation, the County of Delaware, Ohio (the "Issuer") issued and sold $31,501,675 County of Delaware, Ohio Health Care Facilities Revenue Refunding Bonds, Series 2023 (Willow Brook Christian Communities) (the "Bonds"); and

WHEREAS, the Bonds were issued pursuant to Resolution 23-1021 duly adopted by the Board of County Commissioners (the "Board") on November 27, 2023; and

WHEREAS, the Bonds are not a general obligation, debt or bonded indebtedness of the Issuer or the State of Ohio or any political subdivision thereof, and the holder or owner of such Bonds are not given the right, and have no right, to have excises or taxes levied by the Issuer or the State of Ohio or any political subdivision thereof, for the payment of the principal of and interest on such Bonds; and

WHEREAS, 100% of the outstanding Bonds are held and owned by Old National Bank, a national banking association (the "Holder"); and

WHEREAS, the Corporation desires to transfer a certain portion of the property (the "Original Financed Property") that was originally financed with tax-exempt bonds that were refunded by the Bonds, which Original Financed Property is generally located at 55 Lazelle Road, Columbus, Ohio, and desires to use the proceeds from that transfer to finance and/or provide reimbursement for additional capital assets for the Corporation or its affiliates (the "Substituted Financed Property") in Delaware County, Ohio that constitute "Hospital Facilities" as defined in Section 140.01 of the Ohio Revised Code;

WHEREAS, the Holder of the Bonds has consented to the transfer of the Original Financed Property and the financing or reimbursement to the Corporation of the Substituted Financed Property (collectively, the "Modifications");

WHEREAS, the Corporation has requested that the Issuer assist the Corporation in implementation of the Modifications to be reflected in (i) replacements, supplements or amendments to the Agreement of Lease dated as of December 1, 2023 between the Issuer and the Corporation (the "Lease"), the Sublease dated as of December 1, 2023 between the Issuer and the Corporation (the "Sublease"), and other agreements and documents contained in the Transcript of Proceedings for the original issuance of the Bonds (collectively, "Amendments"), and (ii) other documents and agreements implementing the Modifications related to the Bonds; and

WHEREAS, the Issuer (a) desires to authorize actions and documents necessary to facilitate the Modifications, and (b) finds and determines that the Modifications will further the purposes of the Act; and

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Delaware, State of Ohio, that:

SECTION 1. For the purpose of better providing for the health and welfare of the people of the State of Ohio by enhancing the availability, efficiency and economy of Hospital Facilities (as defined in the Act) to be available to or for the service of the general public without discrimination by reason of race, creed, color or national origin, this Board of County Commissioners, hereby determines, based solely on representations of the Corporation, that (i) it is necessary to, and the Issuer shall, execute and deliver the Amendments for the purpose of the Modifications that are requested by the Corporation, and (ii) the Modifications and the execution and delivery of the Amendments and related documents and agreements will further the purposes of the Act. The Modifications may include such other terms as are necessary or convenient to implement the aforementioned replacement of the Original Financed Property with the Substituted Financed Property. It is hereby determined, based solely on

representations of the Corporation, that the Amendments will promote the public purpose stated in Section 140.02, Ohio Revised Code, and the Issuer will be duly benefited thereby.

SECTION 2. Any two members of this Board be and they are hereby authorized and directed to execute and enter into the Amendments on behalf of the Issuer, including Amendments to the Lease and the Sublease in the forms requested by the Corporation, with those Amendments to the Lease and the Sublease being substantially in the form presented to this Board and on file with the Clerk, subject to such changes, insertions and omissions as may be approved by this Board, which approval shall be conclusively evidenced by the execution of said Amendments as aforesaid.

SECTION 3. Any two members of this Board be and they are hereby authorized and directed to execute and deliver on behalf of the Issuer a Reissuance Tax Exemption Certificate and Agreement (the "Tax Agreement") with the Corporation. The Tax Agreement shall be substantially in the form presented to this Board and on file with the Clerk, subject to such changes, insertions and omissions as may be approved by this Board, which approval shall be conclusively evidenced by the execution of said Tax Agreement as aforesaid.

SECTION 4. This Board, as the "applicable elected representative" of the Issuer for purposes of Section 147(f) of the Internal Revenue Code of 1986, as amended, hereby approves $3,280,857.00 of proceeds of the Bonds allocable to the Original Financed Property for the financing of, or reimbursement to the Corporation for, costs of the Substituted Financed Property. The Substituted Financed Property constitutes "Hospital Facilities" as defined in Section 140.01 of the Ohio Revised Code including but not limited to land located at 758 Marysville Road, Delaware, Ohio 43015 and 762 West William Street, Delaware, Ohio 43015 and capital assets, furnishings, fixtures and equipment for the Corporation for its senior health care facilities located at 100 Willow Brook Way S., Delaware, Ohio 43015 and 100 Delaware Crossing W., Delaware, Ohio 43015, and for such other uses as are permitted by State law. The initial owner and principal user is Willow Brook Christian Communities.

SECTION 5. This Board, for and on behalf of the Issuer, to the extent within its control, hereby covenants that it will restrict the use of the proceeds of the Bonds hereby authorized in such manner and to such extent, if any, as may be necessary, after taking into account reasonable expectations at the time the debt is incurred, so that they will not constitute "arbitrage bonds" under Sections 103(b)(2) and 148 of the Code and the regulations prescribed thereunder. Any member of this Board or any other officer having responsibility with respect to the issuance of said Bonds is authorized and directed to give an appropriate certificate on behalf of the Issuer, on the date of delivery of said Bonds for inclusion in the transcript of proceedings, setting forth the facts, estimates and circumstances and reasonable expectations pertaining to the use of the proceeds thereof and the provisions of said Section 148 and regulations thereunder.

SECTION 6. The appropriate officers of the Issuer, including but not limited to the County Administrator, be and they hereby are authorized to execute and deliver on behalf of the Issuer such other certificates, documents, instruments, terminations and releases in connection with the Bonds and/or the Modifications as may be required, necessary or appropriate, including, without limitation, any documents and information returns which are necessary or appropriate in order to provide that the Bonds are, or continue to be, "qualified 501(c)(3) bonds" under the Code. Such documents, including the ones specifically authorized hereby, shall be subject to such changes, insertions and omissions as may be approved by the appropriate officers of this Board, which approval shall be conclusively evidenced by the execution thereof as aforesaid.

SECTION 7. This Board finds and determines that all formal actions of this Board and any of its committees concerning and relating to the adoption of this resolution were taken in an open meeting of this Board or any of its committees, and that all deliberations of this Board and of any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law, including Section 121.22 of the Ohio Revised Code.

SECTION 8. All resolutions or parts thereof in conflict with the provisions of this resolution are, to the extent of such conflict, hereby repealed.

SECTION 9. This resolution shall be in full force and effect immediately upon its adoption.

Upon roll call on the adoption of the Resolution, the vote was as follows:

Vote on Motion Mrs. Lewis aye Mr. Merrell aye Mr. Benton aye

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RESOLUTION NO. 26-904

IN THE MATTER OF ESTABLISHING NEW FUNDS AND ORGANIZATION KEYS FOR THE 2027 FISCAL YEAR:

It was moved by Mr. Merrell, seconded by Mrs. Lewis, to approve the following:

New Fund
541 BR DI Slate Lick Lateral #1

New Organization Keys

40940471	Sunbury Big Walnut OPWC
42411491	EMS Station 3 & S Sub Station
54111161	BR DI Slate Lick Lateral #1
28631362	Leap Forward 2026

Vote on Motion Mrs. Lewis aye Mr. Merrell aye Mr. Benton aye

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RESOLUTION NO. 26-905

IN THE MATTER OF APPROVING THE YEAR 2027 APPROPRIATIONS:

It was moved by Mrs. Lewis, seconded by Mr. Merrell, to approve the following:

WHEREAS, pursuant to section 5705.38 of the Revised Code, on or about the first day of each fiscal year, the Delaware County Board of Commissioners (the "Board") shall pass an appropriation measure based on the official certificate of estimated resources or amendments thereto; and

WHEREAS, the appropriation measure shall be classified so as to set forth separately the amounts appropriated for each office, department, and division, and, within each, the amount appropriated for personal services; and

WHEREAS, the total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure therefrom, as certified by the budget commission; and

WHEREAS, the revenues stated herein are derived from the current official certificate of estimated resources and are subject to change, without further action by the Board, upon the budget commission's issuance of an amended official certificate of estimated resources; and

WHEREAS, the County Administrator, in consultation with the Deputy County Administrators, the Director of Finance and the Fiscal Manager, has prepared and submitted this Resolution and recommends its adoption;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Delaware County, State of Ohio, that the Year 2027 Appropriations be approved as follows:

			BUDGET REQUEST
100	**GENERAL FUND**		
	410	TAXES	117,497,800.00
	420	FEES AND CHARGES FOR SERVICES	19,585,178.00
	430	LICENSES AND PERMITS	2,654,321.00
	440	FINES AND FORFEITURES	280,000.00
	450	INTERGOVERNMENTAL	11,052,670.00
	460	INTERFUND REVENUE	193,500.00
	470	MISCELLANEOUS REVENUE	15,275,000.00
	480	OTHER FINANCING SOURCES	40,000.00
			166,578,469.00
	500	SALARY	66,681,821.00
	510	BENEFITS	25,528,336.00
	520	MATERIALS AND SUPPLIES	4,978,145.00
	530	SERVICES AND CHARGES	28,321,081.00
	540	CAPITAL OUTLAY & EQUIPMENT	19,262,343.00

	560	GRANTS IN AID	2,535,826.00
	580	TRANSFERS	19,270,917.00
			166,578,469.00
10010101	**AUDITOR**		
	410	TAXES	15,508,000.00
	420	FEES AND CHARGES FOR SERVICES	6,538,860.00
	430	LICENSES AND PERMITS	13,000.00
	450	INTERGOVERNMENTAL	1,979,670.00
			24,039,530.00
	500	SALARY	1,505,650.00
	510	BENEFITS	653,206.00
	520	MATERIALS AND SUPPLIES	17,000.00
	530	SERVICES AND CHARGES	91,200.00
			2,267,056.00
10010102	**WEIGHTS AND MEASURES**		
	500	SALARY	181,074.00
	510	BENEFITS	69,799.00
	520	MATERIALS AND SUPPLIES	3,300.00
	530	SERVICES AND CHARGES	23,400.00
			277,573.00
10011101	**COMMISSIONERS ADMIN**		
	420	FEES AND CHARGES FOR SERVICES	1,461,151.00
	470	MISCELLANEOUS REVENUE	80,000.00
			1,541,151.00
	500	SALARY	1,303,527.00
	510	BENEFITS	444,252.00
	520	MATERIALS AND SUPPLIES	14,300.00
	530	SERVICES AND CHARGES	63,840.00
			1,825,919.00
10011102	**COMMISSIONERS GENERAL**		
	410	TAXES	41,401,800.00

	450	INTERGOVERNMENTAL	5,480,000.00
	460	INTERFUND REVENUE	193,500.00
			47,075,300.00
	520	MATERIALS AND SUPPLIES	26,000.00
	530	SERVICES AND CHARGES	5,073,000.00
	560	GRANTS IN AID	1,135,826.00
	580	TRANSFERS	13,818,649.00
			20,053,475.00
10011103	**RECORDS CENTER**		
	420	FEES AND CHARGES FOR SERVICES	1,000.00
			1,000.00
	500	SALARY	269,103.00
	510	BENEFITS	101,191.00
	520	MATERIALS AND SUPPLIES	30,006.00
	530	SERVICES AND CHARGES	40,840.00
			441,140.00
10011105	**LAND AND BUILDINGS**		
	470	MISCELLANEOUS REVENUE	97,000.00
	480	OTHER FINANCING SOURCES	10,000.00
			107,000.00
	500	SALARY	1,643,405.00
	510	BENEFITS	737,836.00
	520	MATERIALS AND SUPPLIES	399,300.00
	530	SERVICES AND CHARGES	2,629,320.00
			5,409,861.00
10011106	**COUNTY GARAGE**		
	420	FEES AND CHARGES FOR SERVICES	10,000.00
			10,000.00
	500	SALARY	200,449.00
	510	BENEFITS	87,487.00
	520	MATERIALS AND SUPPLIES	

			1,020,950.00
	530	SERVICES AND CHARGES	116,500.00
			1,425,386.00
10011107	**ZONING**		
	420	FEES AND CHARGES FOR SERVICES	1,750.00
	430	LICENSES AND PERMITS	3,800.00
			5,550.00
	500	SALARY	3,720.00
	510	BENEFITS	1,682.00
	530	SERVICES AND CHARGES	391.00
			5,793.00
10011108	**HUMAN RESOURCES**		
	500	SALARY	592,250.00
	510	BENEFITS	210,784.00
	520	MATERIALS AND SUPPLIES	12,500.00
	530	SERVICES AND CHARGES	181,500.00
			997,034.00
10011110	**HUMAN SERVICES**		
	580	TRANSFERS	1,583,268.00
			1,583,268.00
10011139	**PUBLIC INFO/COMMUNITY RELATION**		
	500	SALARY	111,912.00
	510	BENEFITS	30,208.00
	520	MATERIALS AND SUPPLIES	2,000.00
	530	SERVICES AND CHARGES	91,235.00
			235,355.00
10011160	**COMM PRE HOSPITAL CARE BOARD**		
	530	SERVICES AND CHARGES	196,000.00
			196,000.00
10011180	**2007 CO SALES TAX REVENUE FUND**		
	410	TAXES	

			60,588,000.00
			60,588,000.00
10011301	**BUILDING SAFETY**		
	420	FEES AND CHARGES FOR SERVICES	632,403.00
	430	LICENSES AND PERMITS	2,637,521.00
			3,269,924.00
	500	SALARY	2,186,614.00
	510	BENEFITS	813,285.00
	520	MATERIALS AND SUPPLIES	59,650.00
	530	SERVICES AND CHARGES	412,665.00
			3,472,214.00
10011302	**EMPLOYEE SAFETY**		
	500	SALARY	77,250.00
	510	BENEFITS	43,850.00
	520	MATERIALS AND SUPPLIES	18,625.00
	530	SERVICES AND CHARGES	8,295.00
			148,020.00
10011303	**EMERGENCY MEDICAL SERVICES**		
	420	FEES AND CHARGES FOR SERVICES	1,500,000.00
			1,500,000.00
	500	SALARY	10,362,521.00
	510	BENEFITS	3,705,321.00
	520	MATERIALS AND SUPPLIES	729,599.00
	530	SERVICES AND CHARGES	1,629,753.00
			16,427,194.00
10011501	**COUNTY HOME**		
	530	SERVICES AND CHARGES	15,000.00
			15,000.00
10012101	**PROSECUTING ATTORNEY**		
	420	FEES AND CHARGES FOR SERVICES	20,000.00
	470	MISCELLANEOUS REVENUE	2,000.00

			22,000.00
	500	SALARY	3,696,340.00
	510	BENEFITS	1,236,302.00
	520	MATERIALS AND SUPPLIES	29,000.00
	530	SERVICES AND CHARGES	178,163.00
			5,139,805.00
10012301	**VICTIMS ASSISTANCE**		
	500	SALARY	279,176.00
	510	BENEFITS	122,972.00
	530	SERVICES AND CHARGES	4,420.00
			406,568.00
10013101	**RECORDER**		
	420	FEES AND CHARGES FOR SERVICES	1,012,250.00
			1,012,250.00
	500	SALARY	410,850.00
	510	BENEFITS	167,414.00
	520	MATERIALS AND SUPPLIES	45,000.00
	530	SERVICES AND CHARGES	5,250.00
			628,514.00
10014101	**TREASURER**		
	420	FEES AND CHARGES FOR SERVICES	1,831,250.00
	470	MISCELLANEOUS REVENUE	14,877,500.00
			16,708,750.00
	500	SALARY	820,300.00
	510	BENEFITS	297,912.00
	520	MATERIALS AND SUPPLIES	36,000.00
	530	SERVICES AND CHARGES	146,600.00
			1,300,812.00
10016101	**BOARD OF ELECTIONS**		
	420	FEES AND CHARGES FOR SERVICES	252,000.00
	450	INTERGOVERNMENTAL	

			45,000.00
	470	MISCELLANEOUS REVENUE	2,000.00
			299,000.00
	500	SALARY	2,286,500.00
	510	BENEFITS	708,078.00
	520	MATERIALS AND SUPPLIES	285,000.00
	530	SERVICES AND CHARGES	1,658,000.00
			4,937,578.00
10020201	**CLERK OF COURTS**		
	420	FEES AND CHARGES FOR SERVICES	550,025.00
	440	FINES AND FORFEITURES	50,000.00
	470	MISCELLANEOUS REVENUE	45,500.00
			645,525.00
	500	SALARY	1,237,686.00
	510	BENEFITS	639,382.00
	520	MATERIALS AND SUPPLIES	36,100.00
	530	SERVICES AND CHARGES	55,900.00
			1,969,068.00
10022202	**ADULT COURT SERVICES**		
	500	SALARY	1,081,531.00
	510	BENEFITS	573,103.00
	520	MATERIALS AND SUPPLIES	11,000.00
	530	SERVICES AND CHARGES	14,000.00
			1,679,634.00
10023201	**DOMESTIC RELATIONS**		
	420	FEES AND CHARGES FOR SERVICES	40,000.00
	470	MISCELLANEOUS REVENUE	109.00
			40,109.00
	500	SALARY	2,110,316.00
	510	BENEFITS	883,220.00
	520	MATERIALS AND SUPPLIES	45,608.00
	530	SERVICES AND CHARGES	

			311,922.00
			3,351,066.00
10025201	**COMMON PLEAS GENERAL DIVISION**		
	500	SALARY	1,408,041.00
	510	BENEFITS	719,301.00
	520	MATERIALS AND SUPPLIES	67,400.00
	530	SERVICES AND CHARGES	470,300.00
			2,665,042.00
10026201	**JUVENILE COURT**		
	420	FEES AND CHARGES FOR SERVICES	222,000.00
	440	FINES AND FORFEITURES	5,000.00
	450	INTERGOVERNMENTAL	35,000.00
			262,000.00
	500	SALARY	2,856,848.00
	510	BENEFITS	1,204,072.00
	520	MATERIALS AND SUPPLIES	73,500.00
	530	SERVICES AND CHARGES	399,700.00
			4,534,120.00
10026202	**JUVENILE CORRECTION CENTER**		
	530	SERVICES AND CHARGES	683,702.00
			683,702.00
10027201	**PROBATE COURT**		
	420	FEES AND CHARGES FOR SERVICES	150,000.00
			150,000.00
	500	SALARY	915,000.00
	510	BENEFITS	365,992.00
	520	MATERIALS AND SUPPLIES	5,500.00
	530	SERVICES AND CHARGES	146,200.00
	580	TRANSFERS	35,000.00
			1,467,692.00
10029202	**COURT OF APPEALS**		

	530	SERVICES AND CHARGES	50,000.00
			50,000.00
10029203	**MUNICIPAL COURT**		
	420	FEES AND CHARGES FOR SERVICES	10,000.00
	440	FINES AND FORFEITURES	138,000.00
			148,000.00
	530	SERVICES AND CHARGES	582,000.00
			582,000.00
10030301	**CORONER**		
	500	SALARY	290,460.00
	510	BENEFITS	167,891.00
	520	MATERIALS AND SUPPLIES	16,250.00
	530	SERVICES AND CHARGES	306,000.00
			780,601.00
10031301	**SHERIFF / DEPUTIES**		
	420	FEES AND CHARGES FOR SERVICES	3,110,000.00
	440	FINES AND FORFEITURES	32,000.00
	450	INTERGOVERNMENTAL	16,000.00
	470	MISCELLANEOUS REVENUE	38,100.00
	480	OTHER FINANCING SOURCES	30,000.00
			3,226,100.00
	500	SALARY	17,715,378.00
	510	BENEFITS	6,433,674.00
	520	MATERIALS AND SUPPLIES	1,071,622.00
	530	SERVICES AND CHARGES	2,039,900.00
			27,260,574.00
10031302	**SHERIFF PRISONER TRANSPORT**		
	530	SERVICES AND CHARGES	60,000.00
			60,000.00
10031303	**SHERIFF JAIL**		
	420	FEES AND CHARGES FOR	

		SERVICES	295,000.00
	440	FINES AND FORFEITURES	35,000.00
	450	INTERGOVERNMENTAL	50,000.00
	470	MISCELLANEOUS REVENUE	87,500.00
			467,500.00
	500	SALARY	7,200,810.00
	510	BENEFITS	2,746,984.00
	520	MATERIALS AND SUPPLIES	604,635.00
	530	SERVICES AND CHARGES	3,620,160.00
			14,172,589.00
10031308	**SHERIFF FIRING RANGE**		
	520	MATERIALS AND SUPPLIES	11,000.00
	530	SERVICES AND CHARGES	3,500.00
			14,500.00
10031322	**SHERIFF SRO**		
	420	FEES AND CHARGES FOR SERVICES	1,430,000.00
			1,430,000.00
	500	SALARY	2,233,852.00
	510	BENEFITS	983,095.00
	520	MATERIALS AND SUPPLIES	16,400.00
	530	SERVICES AND CHARGES	39,175.00
			3,272,522.00
10031337	**SHERIFF LOCAL FUNDS**		
	420	FEES AND CHARGES FOR SERVICES	16,000.00
	470	MISCELLANEOUS REVENUE	1,000.00
			17,000.00
	520	MATERIALS AND SUPPLIES	8,500.00
	530	SERVICES AND CHARGES	14,750.00
			23,250.00
10031356	**SHERIFF TRAINING ACADEMY**		
	420	FEES AND CHARGES FOR SERVICES	15,000.00

			15,000.00
	500	SALARY	836,233.00
	510	BENEFITS	275,780.00
	520	MATERIALS AND SUPPLIES	166,600.00
	530	SERVICES AND CHARGES	210,150.00
			1,488,763.00
10040401	**MAP ROOM**		
	500	SALARY	430,532.00
	510	BENEFITS	194,328.00
	520	MATERIALS AND SUPPLIES	6,100.00
	530	SERVICES AND CHARGES	45,550.00
			676,510.00
10040421	**ROAD & BRIDGE PROJECTS**		
	420	FEES AND CHARGES FOR SERVICES	470,489.00
	450	INTERGOVERNMENTAL	1,347,000.00
	470	MISCELLANEOUS REVENUE	44,291.00
			1,861,780.00
	530	SERVICES AND CHARGES	4,581,000.00
	540	CAPITAL OUTLAY & EQUIPMENT	19,262,343.00
	560	GRANTS IN AID	1,400,000.00
	580	TRANSFERS	3,834,000.00
			29,077,343.00
10062601	**VETERANS SERVICES**		
	500	SALARY	1,055,000.00
	510	BENEFITS	363,000.00
	520	MATERIALS AND SUPPLIES	97,200.00
	530	SERVICES AND CHARGES	1,289,900.00
			2,805,100.00
10083801	**PUBLIC DEFENDER COMMISSION**		
	420	FEES AND CHARGES FOR SERVICES	16,000.00
	440	FINES AND FORFEITURES	20,000.00

	450	INTERGOVERNMENTAL	2,100,000.00
			2,136,000.00
	500	SALARY	1,379,493.00
	510	BENEFITS	546,935.00
	520	MATERIALS AND SUPPLIES	12,500.00
	530	SERVICES AND CHARGES	831,900.00
			2,770,828.00
10110107	**UNCLAIMED MONIES**		
	470	MISCELLANEOUS REVENUE	70,000.00
			70,000.00
	530	SERVICES AND CHARGES	100,000.00
	580	TRANSFERS	30,000.00
			130,000.00
20110105	**REA**		
	420	FEES AND CHARGES FOR SERVICES	6,005,000.00
			6,005,000.00
	500	SALARY	2,049,700.00
	510	BENEFITS	839,674.00
	520	MATERIALS AND SUPPLIES	89,900.00
	530	SERVICES AND CHARGES	1,300,600.00
	540	CAPITAL OUTLAY & EQUIPMENT	35,000.00
			4,314,874.00
20110106	**REA GIS**		
	500	SALARY	506,760.00
	510	BENEFITS	175,273.00
	520	MATERIALS AND SUPPLIES	19,500.00
	530	SERVICES AND CHARGES	1,375,385.00
	540	CAPITAL OUTLAY & EQUIPMENT	40,000.00
			2,116,918.00
20315101	**DATA CENTER FUND**		
	420	FEES AND CHARGES FOR	

		SERVICES	235,000.00
	460	INTERFUND REVENUE	5,621,540.00
			5,856,540.00
	500	SALARY	1,339,000.00
	510	BENEFITS	467,185.00
	520	MATERIALS AND SUPPLIES	66,000.00
	530	SERVICES AND CHARGES	2,724,780.00
	540	CAPITAL OUTLAY & EQUIPMENT	1,750,000.00
			6,346,965.00
20410301	**DOG AND KENNEL AUDITOR**		
	500	SALARY	47,998.00
	510	BENEFITS	11,645.00
	520	MATERIALS AND SUPPLIES	600.00
	530	SERVICES AND CHARGES	15,670.00
			75,913.00
20411305	**DOG AND KENNEL**		
	430	LICENSES AND PERMITS	235,000.00
	440	FINES AND FORFEITURES	21,500.00
	460	INTERFUND REVENUE	195,000.00
	470	MISCELLANEOUS REVENUE	18,500.00
			470,000.00
	500	SALARY	230,630.00
	510	BENEFITS	99,675.00
	520	MATERIALS AND SUPPLIES	12,100.00
	530	SERVICES AND CHARGES	78,750.00
	540	CAPITAL OUTLAY & EQUIPMENT	6,500.00
			427,655.00
20511334	**ONEOHIO OPIOID SETTLEMENT FUND**		
	470	MISCELLANEOUS REVENUE	290,000.00
			290,000.00
	500	SALARY	150,000.00
	510	BENEFITS	

			86,586.00
	520	MATERIALS AND SUPPLIES	7,000.00
	560	GRANTS IN AID	5,000.00
			248,586.00
20683201	**LAW LIBRARY RESOURCES BOARD**		
	420	FEES AND CHARGES FOR SERVICES	10.00
	440	FINES AND FORFEITURES	247,765.00
	460	INTERFUND REVENUE	5.00
	470	MISCELLANEOUS REVENUE	2,620.00
			250,400.00
	500	SALARY	67,923.00
	510	BENEFITS	11,107.00
	520	MATERIALS AND SUPPLIES	74,689.00
	530	SERVICES AND CHARGES	109,624.00
			263,343.00
21011113	**JOINT ECONOMIC DEVELOPMENT**		
	420	FEES AND CHARGES FOR SERVICES	4,500.00
	460	INTERFUND REVENUE	600,000.00
			604,500.00
	500	SALARY	237,138.00
	510	BENEFITS	74,503.00
	520	MATERIALS AND SUPPLIES	6,800.00
	530	SERVICES AND CHARGES	570,010.00
			888,451.00
21011116	**BUSINESS DEVELOPMENT MEETINGS**		
	530	SERVICES AND CHARGES	3,000.00
			3,000.00
21411306	**911**		
	410	TAXES	5,815,098.00
	450	INTERGOVERNMENTAL	428,464.00
	470	MISCELLANEOUS REVENUE	48,000.00

			6,291,562.00
	500	SALARY	3,097,005.00
	510	BENEFITS	1,101,746.00
	520	MATERIALS AND SUPPLIES	193,500.00
	530	SERVICES AND CHARGES	1,385,795.00
	540	CAPITAL OUTLAY & EQUIPMENT	300,000.00
			6,078,046.00
21581301	**EMERGENCY MANAGEMENT AGENCY**		
	420	FEES AND CHARGES FOR SERVICES	210,419.00
	450	INTERGOVERNMENTAL	138,500.00
			348,919.00
	500	SALARY	248,195.00
	510	BENEFITS	128,232.00
	520	MATERIALS AND SUPPLIES	2,900.00
	530	SERVICES AND CHARGES	21,550.00
			400,877.00
21711326	**911 WIRELESS**		
	450	INTERGOVERNMENTAL	1,554,211.00
			1,554,211.00
	520	MATERIALS AND SUPPLIES	12,900.00
	530	SERVICES AND CHARGES	445,929.00
	540	CAPITAL OUTLAY & EQUIPMENT	210,000.00
			668,829.00
21911401	**DITCH MAINTENANCE**		
	410	TAXES	2,145,789.00
	420	FEES AND CHARGES FOR SERVICES	75,000.00
			2,220,789.00
	520	MATERIALS AND SUPPLIES	157,000.00
	530	SERVICES AND CHARGES	1,887,865.00
	540	CAPITAL OUTLAY & EQUIPMENT	652,500.00
			2,697,365.00

22111502	**LITTER GRANT**		
	450	INTERGOVERNMENTAL	100,000.00
			100,000.00
	530	SERVICES AND CHARGES	100,000.00
			100,000.00
22311611	**WORKFORCE INVESTMENT ACT**		
	450	INTERGOVERNMENTAL	935,538.00
			935,538.00
	520	MATERIALS AND SUPPLIES	2,000.00
	530	SERVICES AND CHARGES	349,000.00
	580	TRANSFERS	200,000.00
			551,000.00
22411601	**JFS INCOME MAINTENANCE**		
	450	INTERGOVERNMENTAL	1,887,622.00
	460	INTERFUND REVENUE	666,471.00
	470	MISCELLANEOUS REVENUE	15,000.00
			2,569,093.00
	500	SALARY	2,091,787.00
	510	BENEFITS	1,014,396.00
	530	SERVICES AND CHARGES	373,800.00
			3,479,983.00
22411602	**JFS PRC**		
	450	INTERGOVERNMENTAL	1,452,389.00
	470	MISCELLANEOUS REVENUE	100,000.00
			1,552,389.00
	530	SERVICES AND CHARGES	375,000.00
			375,000.00
22411603	**JFS WORKFORCE**		
	450	INTERGOVERNMENTAL	394,835.00

			394,835.00
	530	SERVICES AND CHARGES	51,100.00
			51,100.00
22411604	**JFS CHILD PROTECTION**		
	420	FEES AND CHARGES FOR SERVICES	10,000.00
	450	INTERGOVERNMENTAL	1,033,407.00
	460	INTERFUND REVENUE	2,619,775.00
			3,663,182.00
	500	SALARY	1,578,106.00
	510	BENEFITS	745,046.00
	530	SERVICES AND CHARGES	2,900.00
			2,326,052.00
22411605	**JFS ADMINISTRATION**		
	500	SALARY	743,873.00
	510	BENEFITS	373,950.00
	520	MATERIALS AND SUPPLIES	59,100.00
	530	SERVICES AND CHARGES	876,790.00
			2,053,713.00
22511607	**CHILDREN SERVICES**		
	450	INTERGOVERNMENTAL	3,112,708.00
	460	INTERFUND REVENUE	1,116,797.00
	470	MISCELLANEOUS REVENUE	10,000.00
			4,239,505.00
	520	MATERIALS AND SUPPLIES	2,000.00
	530	SERVICES AND CHARGES	2,477,500.00
	580	TRANSFERS	2,534,655.00
			5,014,155.00
22511616	**FELLOWSHIP PROJECT SUBGRANT**		
	470	MISCELLANEOUS REVENUE	85,120.00
			85,120.00

	580	TRANSFERS	85,120.00
			85,120.00
23011717	**URBAN CDBG FY25**		
	450	INTERGOVERNMENTAL	275,700.00
			275,700.00
	530	SERVICES AND CHARGES	275,700.00
			275,700.00
23011718	**URBAN CDBG FY26**		
	450	INTERGOVERNMENTAL	434,811.00
			434,811.00
	530	SERVICES AND CHARGES	434,811.00
			434,811.00
23512102	**DELINQUENT TAX/PROSECUTOR**		
	420	FEES AND CHARGES FOR SERVICES	400,000.00
			400,000.00
	500	SALARY	290,678.00
	510	BENEFITS	95,505.00
	520	MATERIALS AND SUPPLIES	5,000.00
	530	SERVICES AND CHARGES	4,437.00
			395,620.00
23612302	**VICTIMS OF CRIME GRANT**		
	450	INTERGOVERNMENTAL	63,782.00
	460	INTERFUND REVENUE	15,946.00
			79,728.00
	500	SALARY	68,523.00
	510	BENEFITS	11,205.00
			79,728.00
23612305	**STATE VICTIMS ASST GRNT SVAA**		
	450	INTERGOVERNMENTAL	2,106.00

			2,106.00
	500	SALARY	1,810.00
	510	BENEFITS	296.00
			2,106.00
23711630	**CSEA**		
	420	FEES AND CHARGES FOR SERVICES	490,000.00
	450	INTERGOVERNMENTAL	1,736,509.00
	470	MISCELLANEOUS REVENUE	25,000.00
			2,251,509.00
	500	SALARY	1,173,615.00
	510	BENEFITS	591,986.00
	520	MATERIALS AND SUPPLIES	19,845.00
	530	SERVICES AND CHARGES	564,156.00
	540	CAPITAL OUTLAY & EQUIPMENT	2,155.00
			2,351,757.00
24026326	**JUV CRT RESTITUTION**		
	440	FINES AND FORFEITURES	15,000.00
			15,000.00
	530	SERVICES AND CHARGES	15,000.00
			15,000.00
24113102	**COUNTY RECORDER EQUIPMENT**		
	420	FEES AND CHARGES FOR SERVICES	220,000.00
			220,000.00
	500	SALARY	265,650.00
	510	BENEFITS	125,919.00
	520	MATERIALS AND SUPPLIES	50,000.00
	530	SERVICES AND CHARGES	135,000.00
	540	CAPITAL OUTLAY & EQUIPMENT	13,000.00
			589,569.00
24231333	**SRF EQUITABLE SHARING DOJ**		

	450	INTERGOVERNMENTAL	7,500.00
			7,500.00
	520	MATERIALS AND SUPPLIES	7,500.00
	530	SERVICES AND CHARGES	5,000.00
			12,500.00
24331334	**SRF EQUITABLE SHARE TREASURY**		
	450	INTERGOVERNMENTAL	10,000.00
			10,000.00
	520	MATERIALS AND SUPPLIES	5,000.00
	530	SERVICES AND CHARGES	5,000.00
			10,000.00
24414102	**DELINQUENT TAX/TREASURER**		
	420	FEES AND CHARGES FOR SERVICES	575,000.00
			575,000.00
	500	SALARY	50,000.00
	510	BENEFITS	9,505.00
	520	MATERIALS AND SUPPLIES	2,500.00
	530	SERVICES AND CHARGES	1,520,000.00
			1,582,005.00
24614107	**TAX CERTIFICATE ADMIN FUND**		
	500	SALARY	69,115.00
	510	BENEFITS	19,637.00
	530	SERVICES AND CHARGES	1,000.00
			89,752.00
24820101	**TITLE ADMINISTRATION**		
	420	FEES AND CHARGES FOR SERVICES	1,350,000.00
			1,350,000.00
	500	SALARY	395,134.00
	510	BENEFITS	181,812.00
	520	MATERIALS AND SUPPLIES	14,000.00

	530	SERVICES AND CHARGES	49,200.00
	580	TRANSFERS	163,500.00
			803,646.00
24820102	**NORTHPOINTE SATELLITE OFFICE**		
	500	SALARY	431,212.00
	510	BENEFITS	213,947.00
	520	MATERIALS AND SUPPLIES	13,500.00
	530	SERVICES AND CHARGES	106,400.00
			765,059.00
25087023	**GUARDIANSHIP SERVICE BOARD**		
	420	FEES AND CHARGES FOR SERVICES	220,000.00
	450	INTERGOVERNMENTAL	40,000.00
	460	INTERFUND REVENUE	277,362.00
			537,362.00
	500	SALARY	442,217.00
	510	BENEFITS	174,658.00
	520	MATERIALS AND SUPPLIES	5,000.00
	530	SERVICES AND CHARGES	37,250.00
			659,125.00
25123202	**DOMESTIC RELATIONS COMPUTER FD**		
	420	FEES AND CHARGES FOR SERVICES	3,500.00
			3,500.00
	520	MATERIALS AND SUPPLIES	2,500.00
	530	SERVICES AND CHARGES	2,500.00
			5,000.00
25222203	**COMMON PLEAS SPECIAL PROJECTS**		
	420	FEES AND CHARGES FOR SERVICES	18,000.00
	470	MISCELLANEOUS REVENUE	8,000.00
			26,000.00
	520	MATERIALS AND SUPPLIES	11,000.00
	530	SERVICES AND CHARGES	

			56,000.00
	540	CAPITAL OUTLAY & EQUIPMENT	70,000.00
			137,000.00
25322312	**ODRC SUBSIDY GRANT**		
	500	SALARY	187,452.00
			187,452.00
25322314	**PROBATION SERVICES GRANT**		
	450	INTERGOVERNMENTAL	187,452.00
			187,452.00
25422301	**CBCG INTENSIVE SUPERVISION**		
	450	INTERGOVERNMENTAL	186,832.00
			186,832.00
25422313	**COMMUNITY CORRECTIONS ACT 2.0**		
	450	INTERGOVERNMENTAL	186,832.00
			186,832.00
	500	SALARY	186,832.00
			186,832.00
25522309	**DRUG COURT DOCKET**		
	450	INTERGOVERNMENTAL	35,000.00
			35,000.00
	500	SALARY	35,000.00
			35,000.00
25622303	**INTENSIVE SUPERVISION**		
	420	FEES AND CHARGES FOR SERVICES	77,000.00
			77,000.00
	520	MATERIALS AND SUPPLIES	80,350.00
	530	SERVICES AND CHARGES	49,300.00
			129,650.00
25722304	**INT SUPERVISION PROBATION**		

	420	FEES AND CHARGES FOR SERVICES	53,000.00
			53,000.00
	530	SERVICES AND CHARGES	60,000.00
			60,000.00
25922307	**MENTAL HEALTH DOCKET**		
	450	INTERGOVERNMENTAL	35,000.00
			35,000.00
	500	SALARY	35,000.00
			35,000.00
26026203	**JUVENILE COURT DATA FUND**		
	420	FEES AND CHARGES FOR SERVICES	4,000.00
			4,000.00
	520	MATERIALS AND SUPPLIES	20,000.00
	530	SERVICES AND CHARGES	30,000.00
			50,000.00
26126301	**INDIGENT GUARDIAN**		
	420	FEES AND CHARGES FOR SERVICES	20,000.00
			20,000.00
	530	SERVICES AND CHARGES	50,000.00
			50,000.00
26226206	**SPECIALIZED COURT DOCKET**		
	500	SALARY	17,000.00
	510	BENEFITS	5,560.00
			22,560.00
26426303	**PROBATION FUND**		
	420	FEES AND CHARGES FOR SERVICES	1,800.00
			1,800.00
	520	MATERIALS AND SUPPLIES	15,000.00
	530	SERVICES AND CHARGES	

			5,000.00
			20,000.00
26526304	**DISPUTE RESOLUTION**		
	420	FEES AND CHARGES FOR SERVICES	1,000.00
			1,000.00
	530	SERVICES AND CHARGES	10,000.00
			10,000.00
26726323	**JUV CARE & CUSTODY RECLAIM**		
	450	INTERGOVERNMENTAL	290,651.00
			290,651.00
	500	SALARY	800,000.00
	510	BENEFITS	318,050.00
	530	SERVICES AND CHARGES	80,000.00
			1,198,050.00
26726324	**YOUTH SERVICE / DIVERSION**		
	450	INTERGOVERNMENTAL	615,000.00
			615,000.00
	500	SALARY	62,400.00
	510	BENEFITS	25,700.00
			88,100.00
26926308	**INDIGENT DRIVER ALCOHOL TREAT**		
	420	FEES AND CHARGES FOR SERVICES	600.00
			600.00
	530	SERVICES AND CHARGES	8,000.00
			8,000.00
27126310	**JUVENILE ACCT INCENTIVE GRANT**		
	520	MATERIALS AND SUPPLIES	4,000.00
	530	SERVICES AND CHARGES	4,000.00
			8,000.00

27229210	**DR ALTERNATIVE DISPUTE RESO**		
420	FEES AND CHARGES FOR SERVICES	5,000.00	
470	MISCELLANEOUS REVENUE	2,000.00	
		7,000.00	
530	SERVICES AND CHARGES	39,500.00	
		39,500.00	
27426314	**CRIME VICTIMS CASA**		
450	INTERGOVERNMENTAL	238,900.00	
		238,900.00	
500	SALARY	160,000.00	
510	BENEFITS	78,900.00	
		238,900.00	
27526315	**STATE VICTIM ASST GRANT**		
450	INTERGOVERNMENTAL	1,918.00	
		1,918.00	
520	MATERIALS AND SUPPLIES	1,618.00	
530	SERVICES AND CHARGES	300.00	
		1,918.00	
27626316	**JUVENILE COURT SPECIAL PROJECT**		
420	FEES AND CHARGES FOR SERVICES	7,200.00	
		7,200.00	
530	SERVICES AND CHARGES	85,000.00	
		85,000.00	
27826325	**JUVENILE COURT OTHER PROJECTS**		
420	FEES AND CHARGES FOR SERVICES	10,000.00	
		10,000.00	
520	MATERIALS AND SUPPLIES	5,000.00	
530	SERVICES AND CHARGES	30,000.00	
		35,000.00	

28027204	**PROBATE COURT DATA FUND**		
	420	FEES AND CHARGES FOR SERVICES	20,000.00
			20,000.00
	520	MATERIALS AND SUPPLIES	20,000.00
	530	SERVICES AND CHARGES	30,000.00
			50,000.00
28129204	**COMMON PLEAS DATA FUND**		
	420	FEES AND CHARGES FOR SERVICES	55,000.00
	470	MISCELLANEOUS REVENUE	10,000.00
			65,000.00
	520	MATERIALS AND SUPPLIES	22,000.00
	530	SERVICES AND CHARGES	65,000.00
			87,000.00
28229205	**LEGAL RESEARCH**		
	420	FEES AND CHARGES FOR SERVICES	8,000.00
	470	MISCELLANEOUS REVENUE	5,000.00
			13,000.00
	520	MATERIALS AND SUPPLIES	8,000.00
	530	SERVICES AND CHARGES	22,000.00
	540	CAPITAL OUTLAY & EQUIPMENT	20,000.00
			50,000.00
28329206	**COMMON PLEAS GUARDIAN AD LITEM**		
	420	FEES AND CHARGES FOR SERVICES	21,000.00
			21,000.00
	530	SERVICES AND CHARGES	40,000.00
			40,000.00
28429207	**DOMESTIC RELATIONS FUND**		
	420	FEES AND CHARGES FOR SERVICES	40,000.00
			40,000.00

	530	SERVICES AND CHARGES	60,000.00
			60,000.00
28631358	**LEAP FORWARD 2025**		
	450	INTERGOVERNMENTAL	90,000.00
			90,000.00
	500	SALARY	30,000.00
	530	SERVICES AND CHARGES	82,500.00
			112,500.00
28631362	**LEAP FORWARD 2026**		
	450	INTERGOVERNMENTAL	135,000.00
	460	INTERFUND REVENUE	40,000.00
			175,000.00
	500	SALARY	30,000.00
	520	MATERIALS AND SUPPLIES	5,000.00
	530	SERVICES AND CHARGES	66,500.00
			101,500.00
28831313	**ROAD AND BRIDGE FINES**		
	440	FINES AND FORFEITURES	35,000.00
			35,000.00
	500	SALARY	38,720.00
	510	BENEFITS	7,925.00
	520	MATERIALS AND SUPPLIES	2,750.00
	530	SERVICES AND CHARGES	2,500.00
			51,895.00
28931314	**DRUG ENFORCEMENT & EDUCATION**		
	440	FINES AND FORFEITURES	2,000.00
			2,000.00
	520	MATERIALS AND SUPPLIES	1,000.00
	530	SERVICES AND CHARGES	9,000.00

			10,000.00
29031318	**CONCEALED HANDGUN**		
	430	LICENSES AND PERMITS	66,000.00
			66,000.00
	500	SALARY	55,500.00
	510	BENEFITS	20,410.00
	520	MATERIALS AND SUPPLIES	185,900.00
	530	SERVICES AND CHARGES	45,000.00
			306,810.00
29131321	**LAW ENFORCEMENT CPT**		
	500	SALARY	203,000.00
	530	SERVICES AND CHARGES	75,000.00
			278,000.00
29240001	**MOTOR AND GAS FUND**		
	420	FEES AND CHARGES FOR SERVICES	970,000.00
	430	LICENSES AND PERMITS	160,000.00
	450	INTERGOVERNMENTAL	11,234,500.00
	470	MISCELLANEOUS REVENUE	410,000.00
	480	OTHER FINANCING SOURCES	2,000.00
			12,776,500.00
	500	SALARY	6,145,625.00
	510	BENEFITS	2,539,845.00
	520	MATERIALS AND SUPPLIES	1,822,902.00
	530	SERVICES AND CHARGES	2,033,700.00
	540	CAPITAL OUTLAY & EQUIPMENT	1,663,000.00
			14,205,072.00
29440435	**BIG WALNUT INTERCHANGE**		
	450	INTERGOVERNMENTAL	230,000.00
			230,000.00
	540	CAPITAL OUTLAY & EQUIPMENT	230,000.00

			230,000.00
29552501	**DEVELOPMENTAL DISABILITIES**		
	410	TAXES	29,376,323.00
	420	FEES AND CHARGES FOR SERVICES	15,000.00
	450	INTERGOVERNMENTAL	5,194,500.00
	470	MISCELLANEOUS REVENUE	479,605.00
			35,065,428.00
	500	SALARY	7,259,064.00
	510	BENEFITS	3,847,754.00
	520	MATERIALS AND SUPPLIES	67,825.00
	530	SERVICES AND CHARGES	1,765,416.00
	560	GRANTS IN AID	157,043.00
	580	TRANSFERS	100,000.00
			13,197,102.00
29552502	**DEVEL DISABILITY INDIV PROGRAM**		
	530	SERVICES AND CHARGES	19,679,162.00
			19,679,162.00
29752505	**DODD SERVERANCE RESERVE**		
	460	INTERFUND REVENUE	100,000.00
			100,000.00
	500	SALARY	96,500.00
	510	BENEFITS	3,500.00
			100,000.00
29911190	**AG SOCIETY EXCISE TAX**		
	410	TAXES	2,400,000.00
			2,400,000.00
	530	SERVICES AND CHARGES	2,601,000.00
			2,601,000.00
30152506	**EI SERVICE COORDINATION GRANT**		
	450	INTERGOVERNMENTAL	885,350.00

			885,350.00
	500	SALARY	456,184.00
	510	BENEFITS	234,898.00
	530	SERVICES AND CHARGES	194,268.00
			885,350.00
31931360	**IDEP**		
	500	SALARY	35,000.00
	510	BENEFITS	7,525.00
			42,525.00
32031361	**STEP**		
	500	SALARY	35,000.00
	510	BENEFITS	7,525.00
			42,525.00
33311340	**TERM LEAVE PAYOUTS**		
	460	INTERFUND REVENUE	375,365.00
			375,365.00
	500	SALARY	370,000.00
	510	BENEFITS	5,365.00
			375,365.00
35111346	**RIVERBY**		
	410	TAXES	104,000.00
			104,000.00
	530	SERVICES AND CHARGES	2,500.00
	560	GRANTS IN AID	103,109.00
			105,609.00
35211347	**BERLIN FARM**		
	410	TAXES	15,600.00
			15,600.00
	530	SERVICES AND CHARGES	500.00

			500.00
35311348	**SLATE RIDGE**		
	410	TAXES	34,056.00
			34,056.00
	530	SERVICES AND CHARGES	1,050.00
			1,050.00
36714109	**ESCROW ADMINISTRATION**		
	470	MISCELLANEOUS REVENUE	165,000.00
			165,000.00
	500	SALARY	33,217.00
	510	BENEFITS	14,579.00
			47,796.00
38631363	**OAG OPIOID REMED GR FY27-28**		
	500	SALARY	66,200.00
	510	BENEFITS	44,450.00
	520	MATERIALS AND SUPPLIES	160,000.00
			270,650.00
40111402	**PERMANENT IMPROVEMENT ADMIN**		
	410	TAXES	1,292,385.00
	450	INTERGOVERNMENTAL	155,086.00
			1,447,471.00
	520	MATERIALS AND SUPPLIES	220,000.00
	530	SERVICES AND CHARGES	78,641.00
	540	CAPITAL OUTLAY & EQUIPMENT	2,100,000.00
			2,398,641.00
40311409	**DRAINAGE IMPROVEMENT**		
	470	MISCELLANEOUS REVENUE	12,500.00
			12,500.00
	530	SERVICES AND CHARGES	10,500.00

			10,500.00
40311460	**NORRIS RUN FULL WATERSHED**		
	480	OTHER FINANCING SOURCES	1,440,000.00
			1,440,000.00
	530	SERVICES AND CHARGES	522,000.00
			522,000.00
40311488	**CHANCEL GATE DI**		
	480	OTHER FINANCING SOURCES	83,130.00
			83,130.00
	530	SERVICES AND CHARGES	83,130.00
			83,130.00
40311493	**VIENOT #23**		
	480	OTHER FINANCING SOURCES	283,173.00
			283,173.00
	530	SERVICES AND CHARGES	283,173.00
			283,173.00
40311499	**MOORE #1 #361 WATERSHED**		
	480	OTHER FINANCING SOURCES	58,433.00
			58,433.00
	530	SERVICES AND CHARGES	58,433.00
			58,433.00
40311505	**BIG BEAR FARMS SEC2 PART2**		
	480	OTHER FINANCING SOURCES	48,656.00
			48,656.00
	530	SERVICES AND CHARGES	48,656.00
			48,656.00
40311509	**EVERGREEN CEMETERY**		
	480	OTHER FINANCING SOURCES	28,550.00

			28,550.00
	530	SERVICES AND CHARGES	28,550.00
			28,550.00
40940471	**SUNBURY BIG WALNUT OPWC**		
	450	INTERGOVERNMENTAL	100,000.00
			100,000.00
	540	CAPITAL OUTLAY & EQUIPMENT	100,000.00
			100,000.00
42011438	**CAPITAL IMPROVEMENTS RESERVE**		
	460	INTERFUND REVENUE	354,298.00
			354,298.00
	540	CAPITAL OUTLAY & EQUIPMENT	3,000,000.00
			3,000,000.00
42311453	**CAPITAL ACQUISITIONS & PROJECT**		
	460	INTERFUND REVENUE	3,332,403.00
			3,332,403.00
	540	CAPITAL OUTLAY & EQUIPMENT	3,600,505.00
			3,600,505.00
42411477	**CAPITAL FACILITY**		
	460	INTERFUND REVENUE	830,878.00
			830,878.00
	540	CAPITAL OUTLAY & EQUIPMENT	28,501,926.00
			28,501,926.00
42411480	**JAIL RENOVATION**		
	540	CAPITAL OUTLAY & EQUIPMENT	11,658,000.00
			11,658,000.00
42511487	**CAPITAL DEVELOPMENT**		
	540	CAPITAL OUTLAY & EQUIPMENT	10,000,000.00

			10,000,000.00
44311437	**SLATE RIDGE REDEV TAX EQUIV FD**		
	540	CAPITAL OUTLAY & EQUIPMENT	995,392.00
			995,392.00
44411439	**OLENT CROSS REDEV TAX EQUIV FD**		
	410	TAXES	414,509.00
			414,509.00
	530	SERVICES AND CHARGES	5,223.00
	570	DEBT SERVICE	206,500.00
			211,723.00
44511441	**CREEKSIDE REDEV TAX EQUIV FD**		
	410	TAXES	1,293,507.00
			1,293,507.00
	530	SERVICES AND CHARGES	14,229.00
	540	CAPITAL OUTLAY & EQUIPMENT	1,204,608.00
	570	DEBT SERVICE	698,494.00
			1,917,331.00
44611442	**ORANGE RD TAX EQUIV FD**		
	410	TAXES	73,756.00
			73,756.00
	530	SERVICES AND CHARGES	811.00
			811.00
44911445	**EVANS FARM REDEV TAX EQUIV FD**		
	410	TAXES	19,938,945.00
			19,938,945.00
	530	SERVICES AND CHARGES	25,829.00
	540	CAPITAL OUTLAY & EQUIPMENT	1,200,000.00
			1,225,829.00
45111446	**SLATE RIDGE II TIF**		

	410	TAXES	11,699,080.00
			11,699,080.00
	530	SERVICES AND CHARGES	20,000.00
	540	CAPITAL OUTLAY & EQUIPMENT	2,800,000.00
			2,820,000.00
45411450	**RAVINES AT MEADOW RIDGE TIF**		
	410	TAXES	3,979,557.00
			3,979,557.00
	530	SERVICES AND CHARGES	7,500.00
	540	CAPITAL OUTLAY & EQUIPMENT	1,100,000.00
			1,107,500.00
45611452	**OSU MEDICAL HOME RD TIF**		
	410	TAXES	677,293.00
			677,293.00
	530	SERVICES AND CHARGES	10,159.00
			10,159.00
45711454	**KILBOURNE REDEV TIF**		
	410	TAXES	42,500.00
			42,500.00
	530	SERVICES AND CHARGES	1,000.00
			1,000.00
50111117	**BOND RETIREMENT DEBT SERVICE**		
	460	INTERFUND REVENUE	82,600.00
			82,600.00
	570	DEBT SERVICE	82,600.00
			82,600.00
50411121	**BR RD IMP US23 LEWIS CENTER RD**		
	410	TAXES	180,382.00

	460	INTERFUND REVENUE	159,813.00
			340,195.00
	530	SERVICES AND CHARGES	3,537.00
	570	DEBT SERVICE	338,152.00
			341,689.00
50811125	**BR SAWMILL PKWY EXT TIF**		
	410	TAXES	144,311.00
	460	INTERFUND REVENUE	168,439.00
			312,750.00
	530	SERVICES AND CHARGES	3,000.00
	570	DEBT SERVICE	309,750.00
			312,750.00
52811147	**BR DI FANCHER RD**		
	410	TAXES	9,650.00
			9,650.00
	530	SERVICES AND CHARGES	290.00
	570	DEBT SERVICE	9,187.00
			9,477.00
52911148	**BR DI RUDER EAST**		
	410	TAXES	5,430.00
			5,430.00
	530	SERVICES AND CHARGES	163.00
	570	DEBT SERVICE	5,422.00
			5,585.00
53011149	**BR DI RUDER WEST**		
	410	TAXES	29,529.00
			29,529.00
	530	SERVICES AND CHARGES	860.00
	570	DEBT SERVICE	28,664.00

			29,524.00
53111150	**BR DI THOMAS #9**		
	410	TAXES	6,722.00
			6,722.00
	530	SERVICES AND CHARGES	202.00
	570	DEBT SERVICE	6,496.00
			6,698.00
53211151	**BR DI KINGSTON #2017-1**		
	410	TAXES	17,062.00
			17,062.00
	530	SERVICES AND CHARGES	512.00
	570	DEBT SERVICE	16,448.00
			16,960.00
53311152	**BR DI KINGSTON #2017-2**		
	410	TAXES	9,623.00
			9,623.00
	530	SERVICES AND CHARGES	289.00
	570	DEBT SERVICE	8,931.00
			9,220.00
53411153	**BR DI GORSUCH #588**		
	410	TAXES	34,535.00
			34,535.00
	530	SERVICES AND CHARGES	1,036.00
	570	DEBT SERVICE	34,059.00
			35,095.00
53511154	**RADNOR #2015-1**		
	410	TAXES	6,269.00
			6,269.00
	530	SERVICES AND CHARGES	

			188.00
	570	DEBT SERVICE	6,434.00
			6,622.00
53611155	**MILLER WILLIAMS HOLMES #2**		
	410	TAXES	5,146.00
			5,146.00
	530	SERVICES AND CHARGES	154.00
	570	DEBT SERVICE	5,163.00
			5,317.00
53711156	**LANETTA LANE - 2025**		
	410	TAXES	10,229.00
			10,229.00
	530	SERVICES AND CHARGES	307.00
	570	DEBT SERVICE	9,417.00
			9,724.00
53811157	**BR ENGLISH #346**		
	410	TAXES	13,905.00
			13,905.00
	530	SERVICES AND CHARGES	417.00
	570	DEBT SERVICE	13,129.00
			13,546.00
54011159	**BR DI GRIFFITH #391**		
	410	TAXES	33,967.00
			33,967.00
	530	SERVICES AND CHARGES	1,019.00
	570	DEBT SERVICE	32,881.00
			33,900.00
54111161	**BR DI SLATE LICK LATERAL #1**		
	410	TAXES	5,081.00

			5,081.00
	530	SERVICES AND CHARGES	152.00
	570	DEBT SERVICE	4,911.00
			5,063.00
58011181	**2007 CO SALES TAX SAWMILL BOND**		
	460	INTERFUND REVENUE	3,834,000.00
			3,834,000.00
	570	DEBT SERVICE	3,834,000.00
			3,834,000.00
60111901	**PROPERTY & CASUALTY INSURANCE**		
	460	INTERFUND REVENUE	900,000.00
			900,000.00
	500	SALARY	32,445.00
	510	BENEFITS	13,028.00
	530	SERVICES AND CHARGES	975,000.00
			1,020,473.00
60211902	**EMPLOYEE BENEFITS**		
	420	FEES AND CHARGES FOR SERVICES	21,625,000.00
	460	INTERFUND REVENUE	900,000.00
	470	MISCELLANEOUS REVENUE	3,875,000.00
			26,400,000.00
	530	SERVICES AND CHARGES	25,025,000.00
			25,025,000.00
60211924	**EMPLOYEE WELLNESS PROGRAM**		
	470	MISCELLANEOUS REVENUE	32,000.00
			32,000.00
	520	MATERIALS AND SUPPLIES	4,000.00
	530	SERVICES AND CHARGES	35,000.00
			39,000.00

60211925	**FLEXIBLE SPENDING ACCOUNTS**		
	470	MISCELLANEOUS REVENUE	875,000.00
			875,000.00
	530	SERVICES AND CHARGES	875,000.00
			875,000.00
61311923	**SELF INSURED WORKERS COMP**		
	420	FEES AND CHARGES FOR SERVICES	964,207.00
			964,207.00
	500	SALARY	59,225.00
	510	BENEFITS	25,293.00
	520	MATERIALS AND SUPPLIES	1,000.00
	530	SERVICES AND CHARGES	743,500.00
			829,018.00
66211900	**SRF OPERATIONS & MAINTENANCE**		
	410	TAXES	616,000.00
	420	FEES AND CHARGES FOR SERVICES	32,160,200.00
	430	LICENSES AND PERMITS	4,000.00
	470	MISCELLANEOUS REVENUE	12,000.00
	480	OTHER FINANCING SOURCES	10,000.00
			32,802,200.00
	500	SALARY	5,903,580.00
	510	BENEFITS	2,342,655.00
	520	MATERIALS AND SUPPLIES	1,788,260.00
	530	SERVICES AND CHARGES	6,937,328.00
	540	CAPITAL OUTLAY & EQUIPMENT	444,500.00
	580	TRANSFERS	18,259,909.00
			35,676,232.00
66311901	**BOND SERVICE FUND**		
	460	INTERFUND REVENUE	259,909.00
			259,909.00
66611900	**URF OPERATIONS&MAINT PROJECTS**		

	460	INTERFUND REVENUE	3,000,000.00
			3,000,000.00
	540	CAPITAL OUTLAY & EQUIPMENT	9,946,791.00
			9,946,791.00
66711900	**CAPITAL DEVELOPMENT PROJECTS**		
	460	INTERFUND REVENUE	15,000,000.00
			15,000,000.00
	540	CAPITAL OUTLAY & EQUIPMENT	5,880,000.00
			5,880,000.00
66811900	**CONCORD SCIOTO SURCHARGE**		
	420	FEES AND CHARGES FOR SERVICES	215,000.00
			215,000.00
	570	DEBT SERVICE	215,000.00
			215,000.00
66911900	**CONCORD SCIOTO COMM DEV CHARGE**		
	420	FEES AND CHARGES FOR SERVICES	555,000.00
			555,000.00
	530	SERVICES AND CHARGES	70,000.00
			70,000.00
68011916	**SOLID WASTE**		
	420	FEES AND CHARGES FOR SERVICES	480,000.00
			480,000.00
	500	SALARY	87,550.00
	510	BENEFITS	23,157.00
	520	MATERIALS AND SUPPLIES	9,500.00
	530	SERVICES AND CHARGES	85,255.00
	540	CAPITAL OUTLAY & EQUIPMENT	15,000.00
			220,462.00

69340407	**STORMWATER PHASE II**		
	420	FEES AND CHARGES FOR SERVICES	314,000.00
	430	LICENSES AND PERMITS	185,000.00
			499,000.00
	500	SALARY	443,643.00
	510	BENEFITS	143,241.00
	520	MATERIALS AND SUPPLIES	500.00
	530	SERVICES AND CHARGES	46,550.00
			633,934.00
70161603	**FCFC GENERAL**		
	450	INTERGOVERNMENTAL	83,596.00
	460	INTERFUND REVENUE	216,000.00
	470	MISCELLANEOUS REVENUE	230,329.00
			529,925.00
	500	SALARY	297,702.00
	510	BENEFITS	181,626.00
	520	MATERIALS AND SUPPLIES	3,500.00
	530	SERVICES AND CHARGES	12,400.00
			495,228.00
70161619	**ONEOHIO GRANT**		
	450	INTERGOVERNMENTAL	106,097.00
			106,097.00
	500	SALARY	59,000.00
	510	BENEFITS	53,160.00
	520	MATERIALS AND SUPPLIES	1,500.00
	530	SERVICES AND CHARGES	496.00
			114,156.00
74811311	**DOMESTIC VIOLENCE**		
	420	FEES AND CHARGES FOR SERVICES	39,000.00
			39,000.00

	530	SERVICES AND CHARGES	39,000.00
			39,000.00
75214106	**SHERIFF PROPERTY TAX PRORATION**		
	470	MISCELLANEOUS REVENUE	15,617.00
			15,617.00
76040901	**STORMWATER ESCROW**		
	470	MISCELLANEOUS REVENUE	1,500,000.00
			1,500,000.00
	530	SERVICES AND CHARGES	1,500,000.00
			1,500,000.00
76114901	**REA ESCROW FUND**		
	490	OTHER	13,374,760.00
			13,374,760.00
77361610	**FAMILY CENTERED SVS & SUPPORT**		
	450	INTERGOVERNMENTAL	48,888.00
			48,888.00
	530	SERVICES AND CHARGES	25,000.00
	580	TRANSFERS	25,000.00
			50,000.00
77361611	**MULTI-SYSTEM YOUTH**		
	450	INTERGOVERNMENTAL	300,000.00
			300,000.00
	530	SERVICES AND CHARGES	265,000.00
	580	TRANSFERS	35,000.00
			300,000.00
77361612	**FLEXIBLE FUNDING POOL**		
	470	MISCELLANEOUS REVENUE	264,655.00
			264,655.00
	530	SERVICES AND CHARGES	

			155,000.00
	580	TRANSFERS	156,000.00
			311,000.00
77531339	**ARSON REGISTRY FUND**		
	420	FEES AND CHARGES FOR SERVICES	200.00
			200.00
	590	CONTINGENCY/OTHER	200.00
			200.00
77531341	**SEXUAL OFFENDER REGISTRY**		
	420	FEES AND CHARGES FOR SERVICES	1,000.00
			1,000.00
	590	CONTINGENCY/OTHER	1,000.00
			1,000.00
77740490	**ENGINEERS DEVELOPMENT ESCROW**		
	420	FEES AND CHARGES FOR SERVICES	500,000.00
			500,000.00

Vote on Motion Mr. Merrell aye Mrs. Lewis aye Mr. Benton aye

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RESOLUTION NO. 26-906

IN THE MATTER OF APPROVING COMPENSATION ADJUSTMENTS FOR CERTAIN EMPLOYEES UNDER THE DIRECTION OF THE BOARD OF COMMISSIONERS:

It was moved by Mr. Merrell, seconded by Mrs. Lewis, to approve the following:

WHEREAS, the County Administrator and the Deputy County Administrators recommend compensation adjustments for certain County employees, including non-union employees and union employees of Delaware County Environmental Services and Job and Family Services, consisting of a cost-of-living adjustment of up to two and three-fourths percent (2.75%) and an additional merit-based adjustment of up to one and three-quarters percent (1.75%) (collectively, the "Compensation Adjustments"); and

WHEREAS, in order to equitably and expediently approve the compensation adjustments, the Board of Commissioners (the "Board") desires a policy clearly expressing the eligibility criteria, and the County Administrator and Deputy County Administrators recommend adopting the Merit Pay Increase and Year End Cost of Living Adjustment Procedure attached hereto (the "Procedure");

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners, County of Delaware, State of Ohio, as follows:

Section 1. The Board hereby approves the Compensation Adjustments, effective the pay period commencing December 19, 2026, and approves the Procedure to implement the Compensation Adjustments, subject to the following conditions:

a. Except as otherwise provided herein or by separate resolution of the Board, the Compensation Adjustments shall be awarded to all non-union employees and union employees of Delaware County Environmental Services and Job and Family Services who are under the direction of the Board and

compensated under the County's Compensation Management System, excluding newly hired probationary employees;

b. Newly hired probationary employees shall not be eligible for the Compensation Adjustments approved herein. Newly hired probationary employees shall receive an increase of 1.75% beginning December 19, 2026. Upon successful completion of their probationary period, the employee shall receive an additional increase of 1.75% effective the first day of the pay period following their one-year anniversary date occurring in 2027;

c. In the event an employee's salary would exceed the Board's established wage bands as a result of the Compensation Adjustments, the portion of the increase, if any, that does not exceed the applicable wage band shall be applied to the employee's base rate of pay, and any remaining amount shall be paid as a one-time lump sum payment. The established wage bands shall in all other respects remain in full force and effect;

d. This Resolution shall not apply to those employees of the Board who are in a collective bargaining unit that negotiated a specific wage adjustment for 2027, or bargaining unit employees of Emergency Medical Services and the 911 Center who are currently negotiating successor agreements;

Section 2. The County Administrator shall consult with the Deputy County Administrators and the individual department directors and supervisors to determine the Compensation Adjustments for each of the eligible employees in accordance with the Procedure.

Section 3. The County Administrator and/or the Deputy County Administrators are hereby authorized to execute the forms and/or electronic processes necessary for the Compensation Adjustments in accordance with the Procedure.

Section 4. The Board hereby encourages all county appointing authorities to institute compensation adjustments in substantial conformance with this Resolution for the non-union employees under their respective direction and control, and the Board directs the Clerk of the Board to distribute copies of this Resolution, including the Procedure, to all county offices.

Section 5. This Resolution shall take effect immediately upon adoption.

Merit Pay Increase and Year-End Cost of Living Adjustment Procedure

Purpose
Each year, the Board of Commissioners and County leadership will determine the pool of funding available for merit pay increases and year-end cost of living adjustments (COLA) for non-bargaining unit employees and bargaining unit employees that have not bargained yearly increases and have agreed to follow the Board's Compensation Management System.

The objectives of the Compensation Management System and the financial resources available will be considered in determining the pool of funds available for the merit pay increases and year-end COLA decision-making process. Merit pay is used to reward successful employee performance. Larger merit increases will be awarded to employees who consistently exceed performance standards.

The year-end COLA for the 2027 payroll calendar year begins at a base increase of 2.75%. Employees whose performance has been rated at 3.00 (Meets Expectations) or above 3.00 will receive an additional merit pay increase based upon the merit score range / merit rate increase table within this document. The percentages in the table represent the total combined COLA and merit increase.

Merit and COLA increases will be calculated based on the employee's base wage and will not include any supplemental wage(s), if any.

Eligibility
The year-end merit increase provided to all non-union, non-probationary employees will be provided effective the pay period commencing December 19, 2026.

The Environmental Services and Job and Family Services non-probationary bargaining unit employees that have agreed to follow the County's Compensation Management System will be provided year-end merit increases effective the pay period commencing December 19, 2026.

Newly hired probationary employees will receive an adjustment of 1.75% effective the pay period commencing December 19, 2026. Upon successful completion of the employee's probationary period, the employee will receive an additional adjustment of 1.75% effective the first day of the pay period following their one-year anniversary date occurring in 2027.

Performance Reviews
Employee performance is to be formally reviewed and completed each year. The focus of the review is to discuss the employee's overall performance and progress toward the employee's goal achievement for the rating period. The evaluation will review standards and competencies for the employee's position and the supervisor will communicate the amount of the employee's merit increase based upon the score range and rate

increase included within this document. The employee, together with their supervisor, will establish goals for the next rating period.

Merit Increase Percentages
The amount of the overall increase will be based upon a combination of the following:

- The employee's overall performance as reported throughout the prior calendar year in the annual performance review,
- The year-end increase percentage available and the financial resources available in the County's budget,
- Eligibility for a merit increase is at the discretion of the county administrator and department director working together with the employee's supervisor.

The following chart outlines the total combined COLA and merit pay rate increases by evaluation score range for 2027.

Merit Score Ranges / Merit Pay Rate Increase
2027

Score Range	Rate Increase
Below 3.00	**2.75% (base COLA only)**
3.00 – 3.25	**3.25%**
3.26 – 3.50	**3.50%**
3.51 – 3.75	**3.75%**
3.76 – 4.00	**4.00%**
Above 4.00	**4.25%**

Review of Merit Increases
Merit increases require the recommendation of the employee's immediate supervisor and the department director and will follow the established wage increase process. Employees will be formally notified of their merit increase as soon as possible after all employee merit increases for the year have been signed by the department director and the County Administrator.

An employee whose pay is at or near the maximum of the salary range may not be granted an increase that would cause the base salary to exceed the maximum of the range for that position. Therefore, the employee will receive a lump sum bonus equal to any portion of the increase that would exceed the maximum wage band for their position.

Vote on Motion Mrs. Lewis aye Mr. Merrell aye Mr. Benton aye

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ADMINISTRATOR REPORTS

- CA Davies – Would like to wish everyone a safe and Happy Thanksgiving
- Deputy Administrator Huston – No reports
- Deputy Administrator and Counsel Hochstettler – No reports

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COMMISSIONERS' COMMITTEES REPORTS
Commissioner Merrell

- Reminder of this is a time to be Thankful
- CCAO Board Meeting last week
- Sheriff training graduation at BV School
    - Chief Moore did an excellent job presenting
    - There were 16 graduates (9 Delaware County, 3 Delaware City, 1 Marion, 2 Marysville, and 1 Logan County)
- Attended the Strand to watch the movie "Jimmy"
    - The Strand is an asset to our community
- Happy Thanksgiving to all

Commissioner Benton

- Regional Planning last week
- CYOC Meeting last week
- Land Bank Meeting last week
    - No applications submitted at this point
- Happy Thanksgiving to all

Commissioner Lewis

- Want to thank United Way Housing Alliance for all they are doing
- Happy Thanksgiving to all

There being no further business, the meeting adjourned.

Jeff Benton

Barb Lewis

Gary Merrell

Jennifer Walraven, Clerk to the Commissioners