

## **CITY OF CLAYTON**

### **RESOLUTION NO. R – 12 – 25 – 79**

#### **A RESOLUTION ADOPTING ANNUAL APPROPRIATIONS FOR FISCAL YEAR 2026**

**WHEREAS**, This is a Resolution of the City Council of the City of Clayton, Ohio, adopting the Annual Appropriations for the fiscal year commencing January 1, 2026 and ending December 31, 2026, pursuant to applicable provisions of Ohio law, including Ohio Revised Code Chapters 5705 et seq., the City Charter, and the City of Clayton Codified Ordinances; and

**WHEREAS**, The Finance Director has prepared and submitted to Council the Staff Report – Annual Appropriations 2026 (the “Staff Report”), which sets forth recommended appropriations for all funds of the City for Fiscal Year 2026 in compliance with the Ohio Revised Code and applicable budgetary procedures.

2.2. Council has reviewed the Staff Report and finds it to be in the best interests of the City and consistent with the City’s fiscal policies and legal requirements; and

**WHEREAS**, The Annual Appropriations for Fiscal Year 2026, by fund and program category as set forth in the Staff Report – Annual Appropriations 2026, are hereby adopted and incorporated by reference as if fully rewritten herein.

3.2. The Finance Director is authorized and directed to file the appropriations with the Montgomery County Budget Commission and to take all steps necessary to implement the appropriations in accordance with Ohio Revised Code Chapter 5705 and the City Charter.

3.3. Inter-fund transfers, advances, and reimbursements identified in the Staff Report are approved subject to compliance with applicable law and accounting standards, and may be effectuated by the Finance Director consistent with Council’s intent herein; and

**WHEREAS**, The Finance Director shall administer these appropriations, monitor compliance, and maintain records demonstrating adherence to conditions stated herein.

4.2. The Finance Director shall provide periodic reports to Council regarding budget execution and any material variances, including any withholding of expenditures for noncompliance with zoning or code requirements.

4.3. Departments shall promptly notify the Finance Director of any suspected noncompliance that could affect appropriated expenditures; and

**WHEREAS**, Council may amend or supplement these appropriations as permitted by law to address changes in revenue, grants, operational needs, or legal requirements.

5.2. The Finance Director may process intra-fund or intra-departmental transfers within statutory and Charter limits, subject to subsequent Council ratification where required; and

**WHEREAS,** Nothing in this Resolution shall be interpreted to conflict with the Ohio Revised Code, the City Charter, or the City of Clayton Codified Ordinances.

6.2. If any provision of this Resolution is determined to be invalid or unenforceable, the remaining provisions shall continue in full force and effect.

**Effective Date**

This Resolution shall take effect and be in force at the earliest period allowed by law following adoption and authentication.

**Clerk's Certification**

The Clerk of Council is directed to certify the adoption of this Resolution, attest to its accuracy, and maintain it in the City's legislative records. The Clerk shall further provide copies to the Finance Director and all affected departments.

**ADOPTED BY COUNCIL ON DECEMBER 4, 2025**

**AUTHENTICATION:**

  
\_\_\_\_\_  
Mayor (Presiding Officer of Council)

  
\_\_\_\_\_  
Clerk of Council

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Law Director

## 2026 Appropriation Measure

Fund	Fund Number	Department	Personnel	Operating Expenses	Total Appropriations
<b>General Funds</b>					
General	101	1001/1010/ 9050/9090	1,919,086	4,188,491 *	6,107,576.82
Emergency	175	1010	-	-	-
<b>Total General Funds</b>			<u>1,919,086</u>	<u>4,188,491</u>	<u>6,107,576.82</u>
<b>Special Revenue Funds</b>					
Police	201	2020	2,775,145	583,128	3,358,273.18
Drug Law Enforcement	226	2020	-	-	-
Law Enforcement Trust	227	2020	-	-	-
Fire	301	3030	2,015,548	427,552	2,443,100.43
EMS	325	3035	820,211	94,000	914,211.22
Service	401	1003	1,247,717	351,250	1,598,966.61
State Highway	402	1003	-	117,750	117,750.00
Permissive Motor Vehicle License Tax	403	1003	47,580	64,000	111,580.00
Street Lights	501	5050	-	39,350	39,350.00
Cemetery	601	1002	-	8,100	8,100.00
Tax Increment Financing	702	1010	-	266,062	266,062.19
OneOhio	709	1010	-	110,000	110,000.00
Wenger Village TIF	710	1010	-	410,000	410,000.00
Grand Traditions TIF	711	1010	-	81,500	81,500.00
Hunters Path TIF	712	1010	-	-	-
Tax Increment Financing Towne Center	951	1010	-	124,382	124,381.82
JEDD	703	1010	-	200,000	200,000.00
<b>Total Special Revenue Funds</b>			<u>6,906,201</u>	<u>2,877,074</u>	<u>9,783,275.43</u>
<b>Debt Service Fund</b>					
Bond Retirement	933	1010	-	845,305	845,305.42
<b>Capital Projects Funds</b>					
Capital Improvements	150	1010	-	2,277,717	2,277,716.59
Asset Replacement	977		-	-	-
<b>Total Capital Projects Funds</b>			<u>-</u>	<u>2,277,717</u>	<u>2,277,716.59</u>
<b>Trust &amp; Agency Funds</b>					
Fire Insurance Trust	330	1010	-	29,311	29,310.77
Janice Paulus Fire Victim Trust	350	3050	-	5,000	5,000.00
Impact Fees	950	1010	-	150,000	150,000.00
JEDD Tax	953	1010	-	265,000	265,000.00
Agency	954		-	27,000	27,000.00
<b>Total Trust &amp; Agency Funds</b>			<u>-</u>	<u>476,311</u>	<u>476,311</u>
<b>Grand Total</b>			<u>\$ 8,825,287.25</u>	<u>\$ 10,664,897.79</u>	<u>\$ 19,490,185.04</u>

\* Included in Operating Expenses are Transfers Out to the following funds:

<u>Fund Name</u>	<u>Fund Number</u>	<u>Transfer Amount (Not to Exceed)</u>
CIP	150	1,135,000.00
Service	401	750,000.00
Debt Service	933	690,325.00
		<u>\$ 2,575,325.00</u>