CITY OF HILLSBORO, OHIO
RESOLUTION NO. 25-13

A RESOLUTION TO ADOPT THE PROPOSED 2026 TAX BUDGET FOR THE CITY OF HILLSBORO

WHEREAS, the City of Hillsboro held a public hearing on July 17, 2025 at 6.45pm to invite public comment pertaining to the proposed 2026 Tax Budget; and

WHEREAS, Council, after due consideration, desires the proposed 2026 Tax Budget be adopted.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF HILLSBORO, STATE OF OHIO, WITH A MAJORITY OF ALL COUNCIL MEMBERS CONCURRING THAT:

SECTION 1. The proposed 2026 tax budget attached hereto as "Exhibit A" is hereby adopted pursuant to R.C. 5705.28 and ordered to be forwarded to the County Budget Commission according to law and in the form prescribed by law.

SECTION 2. That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal actions were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 3. This Resolution shall become effective at the earliest date allowed by law.

Passed this 17th day of July, 2025. ______________________
Tom Eichinger, Council President

Attest: Megan E. Blackburn
Megan Blackburn ~~Lauren Walker~~, Clerk of Council Pro Tem

Approved: ______________________ Date: 7-18-25
Justin Harsha, Mayor

Approved as to Form: ______________________ Date: 7/22/25
Randalyn Worley, Law Director

Prepared by the City Auditor.

Revised County Auditor's Form No. Aud 622 Rev. 4-88
Prepare in triplicate
On or before July 20th two copies of this Budget must be submitted to County Auditor

City or
Village of Hillsboro

Highland County, Ohio

Date: July 17, 2025

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:
The following Budget year beginning January 1, 2026, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed

Title Auditor

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

For Muncipal Use		For Budget Commission Use		For County Auditor Use	
FUND (Include only those funds which are requesting general property tax revenue)	Budget Year Amount Requested of Budget Year Commission Inside/ Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limit	County Auditor's estimate of Tax Rate to be Levied **Inside 10 Mill Limit Budget Year**	**Outside 10 Mill Limit Budget Limit**
	Column 1	**Column 2**	**Column 3**	**Column 4**	**Column 5**
GOVERNMENT FUNDS	**XXXXXXXX**	**XXXXXXX**	**XXXXXXXX**	**XXXXXXXX**	**XXXXXXX**
GENERAL FUND	211,190.00			1.90	
BOND RETIREMENT FUND	33,346.00			0.30	
POLICE PENSION FUND	33,346.00			0.30	
FIRE PENSION FUND	33,346.00			0.30	
BOARD OF HEALTH	22,231.00			0.20	
PROPRIETARY FUNDS	**XXXXXXXX**	**XXXXXXX**	**XXXXXXXX**	**XXXXXXXX**	**XXXXXXX**
FIDUCIARY FUNDS	**XXXXXXXX**	**XXXXXXX**	**XXXXXXXX**	**XXXXXXXX**	**XXXXXXX**
TOTAL ALL FUNDS	333,459.00	0.00	0.00	3.00	0.00

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2026	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances Personal Services	Other	Total	Estimated Unencumbered Balance 12/31/2026
GOVERNMENTAL:	XXXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXX
SPECIAL SERVICE:	XXXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXX
ARPA	839513.2	0					
ONE OHIO	5,989.24	5,000.00					
STREET C.M. & R.	407,498.15	894,000.00	1,301,498.15	228,796.12	691,775.00	920,571.12	380,927.03
STATE HIGHWAY	102,297.80	23,600.00	125,897.80	0.00	30,000.00	30,000.00	95,897.80
MUNICIPAL COURT COMPUTER	241,149.26	32,000.00	273,149.26	10,710.00	37,800.00	48,510.00	224,639.26
POLICE PENSION	71,193.45	179,600.00	250,793.45	242,838.00	7,000.00	249,838.00	955.45
FIRE PENSION	71,193.45	52,000.00	123,193.45	0.00	1,550.00	1,550.00	121,643.45
RECREATION	194,273.02	964,000.00	1,158,273.02	354,466.40	617,000.00	971,466.40	186,806.62
REVOLVING LOAN	203,803.19	45,500.00	249,303.19	0.00	52,800.00	52,800.00	196,503.19
C.D.B.G.	73,841.88	0.00	73,841.88	0.00	0.00	0.00	73,841.88
REHAB	14,245.08	0.00	14,245.08	0.00	0.00	0.00	14,245.08
LIFE SQUAD IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL MOTOR VEHICLE	22,698.98	12,000.00	34,698.98	0.00	12,000.00	12,000.00	22,698.98
INDIGENT DRIVERS	131,603.65	10,200.00	141,803.65	0.00	11,000.00	11,000.00	130,803.65
LAW ENFRCMNT & EDUCATION	7,779.29	425.00	8,204.29	0.00	0.00	0.00	8,204.29
DRUG LAW ENFORCEMENT	6,964.21	6,000.00	12,964.21	0.00	750.00	750.00	12,214.21
LAW ENFORCEMENT TRUST	24,832.68	20,000.00	44,832.68	0.00	7,700.00	7,700.00	37,132.68
VICTIMS RIGHTS	8,958.67	2,000.00	10,958.67	2,380.00	0.00	2,385.00	8,573.67
SPECIAL PROJECTS	356,544.50	100,000.00	456,544.50	0.00	30,400.00	30,400.00	426,144.50
HOUSING REVOLVING LOAN	31,968.33		31,968.33	0.00	-	-	31968.33
TOTAL SPEC REVENUE FUNDS	$1,976,834.83	$2,346,325.00	$4,312,170.59	$839,190.52	$1,499,775.00	$2,338,970.52	$1,973,200.07
DEBT SERVICE FUNDS	XXXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXX
GENERAL BOND RETIREMENT	92,070.57	359,000.00	451,070.57	0.00	52,800.00	52,800.00	398,270.57
SEWER SPECIAL ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE FUNDS	$92,070.57	$359,000.00	$451,070.57	$0.00	$52,800.00	$52,800.00	$398,270.57

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2026	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2026
				Personal Services	Other	Total	
PROPRIETARY: **ENTERPRISE FUNDS:**	XXXXXXXXX XXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXXXX XXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXXXX XXXXXXXXXXXXX
WATER REVENUE	925,998.00	2,149,000.00	3,074,998.00	710,935.41	951,155.00	1,662,090.41	1,412,907.59
GUARANTEE DEPOSIT TRUST	105,886.00	30,000.00	135,886.00	0.00	50,000.00	50,000.00	85,886.00
RURAL DEV WATER RESERVE	541,200.00	0.00	541,200.00	0.00	0.00	0.00	541,200.00
WATER DEBT RETIREMENT	108,299.00	400,000.00	508,299.00	0.00	500,000.00	500,000.00	8,299.00
WATER IMPROVEMENT	171,517.46	2,000.00	173,517.46	0.00	65,000.00	65,000.00	108,517.46
SEWER REVENUE	2,980,758.00	2,255,000.00	5,235,758.00	900,300.58	1,306,950.00	2,207,250.58	3,028,507.42
SEWER REPLACEMENT	277,248.04	15,000.00	292,248.04	0.00	30,000.00	30,000.00	262,248.04
SEWER IMPROVEMENT	977,708.00	93,000.00	1,070,708.00	0.00	460,500.00	460,500.00	610,208.00
SEWER DEBT RETIREMENT	149,410.00	724,100.00	873,510.00	0.00	841,000.00	841,000.00	32,510.00
TOTAL ENTERPRISE FUNDS	$6,238,024.50	$5,668,100.00	$11,906,124.50	$1,611,235.99	$4,204,605.00	$5,815,840.99	$6,090,283.51
CAPITAL PROJECTS FUNDS	XXXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXX
TIF	256,943.00	75,000.00	27,000.00	0.00	27,000.00	27,000.00	0.00
TOTAL INTERNAL SERVICE FUNDS	$256,943.00	$75,000.00	$27,000.00	$0.00	$27,000.00	$27,000.00	$0.00
FIDUCIARY **TRUST & AGENCY FUNDS**	XXXXXXXXX XXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXXXX XXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXXXX XXXXXXXXXXXXX
UNCLAIMED MONIES	44,267.00	15,000.00	6,000.00	0.00	6,000.00	6,000.00	0.00
TOTAL TRUST & AGENCY FUNDS	$44,267.00	$15,000.00	$6,000.00	$0.00	$6,000.00	$6,000.00	$0.00
TOTAL FOR MEMORANDUM ONLY							

Exhibit 4/7

	Year-3 (2022) YTD Actuals	Year-2 (2023) YTD Actuals	Year-1 (2024) YTD Actuals	Revised Current Year Budget	2026 Budget
Revenue					
GENERAL FUND					
PROPERTY AND OTHER LOCAL TAXES					
101.000.411110: REAL ESTATE TAX	151,210.19	145,596.98	153,879.32	300,000.00	300,000.00
101.000.411140: INCOME TAXES	3,455,231.21	3,514,087.26	3,491,628.02	5,000,000.00	5,000,000.00
101.000.411141: LODGING TAX	33,511.78	22,185.73	0.00	0.00	0.00
101.000.411150: CABLE FRANCHISE FEES	73,320.99	49,065.40	66,026.49	93,000.00	93,000.00
101.000.411160: TRAILER TAXES	134.04	133.52	186.06	300.00	300.00
PROPERTY AND OTHER LOCAL TAXES Total	**3,713,408.21**	**3,731,068.89**	**3,711,719.89**	**5,393,300.00**	**5,393,300.00**
SPECIAL ASSESSMENTS					
101.000.421210: LOCAL GOVT TAXES - CO AUDITOR	90,681.17	75,315.88	69,712.71	95,000.00	95,000.00
101.000.421220: CIGARETTE	857.33	900.52	857.55	1,000.00	1,000.00
101.000.421230: LIQUOR & BEER PERMITS	6,584.20	42.00	14,259.70	20,000.00	20,000.00
101.000.421240: LOCAL GOVT TAX - STATE OF OHIO	21,753.66	22,159.23	20,539.27	0.00	0.00
101.000.421260: HOMESTEAD & ROLLBACK	12,314.56	13,142.12	13,259.91	25,000.00	25,000.00
SPECIAL ASSESSMENTS Total	**132,190.92**	**111,559.75**	**118,629.14**	**141,000.00**	**141,000.00**
CHARGES FOR SERVICES					
101.000.451513: COPIES	2.20	9.00	4.00	100.00	100.00
101.000.451516: SPECIAL POLICE SERVICES	0.00	170.00	295.00	500.00	500.00
CHARGES FOR SERVICES Total	**2.20**	**179.00**	**299.00**	**600.00**	**600.00**
FINES, LICENSES, AND PERMITS					
101.000.461611: COURT COSTS	148,688.57	153,924.26	168,359.72	215,000.00	215,000.00
101.000.461612: ORD FINES	3,088.00	255.00	0.00	10,000.00	10,000.00
101.000.461613: OSP FINES	12,120.36	13,687.26	18,392.48	25,000.00	25,000.00
101.000.461617: EXPUNGEMENT	540.00	505.00	300.00	1,000.00	1,000.00
101.000.461620: VACANT BLDG REGISTRATION PERMIT	1,000.00	0.00	0.00	0.00	0.00
101.000.461621: BUILDING PERMITS	43,768.24	59,317.16	46,289.93	85,000.00	85,000.00

Exhibit 5/7

	Year-3 (2022) YTD Actuals	Year-2 (2023) YTD Actuals	Year-1 (2024) YTD Actuals	Revised Current Year Budget	2026 Budget
101.000.461622: SIGN PERMITS	2,245.40	2,137.25	0.00	9,000.00	9,000.00
101.000.461623: ALARM PERMITS	1,730.00	625.00	175.00	2,500.00	2,500.00
101.000.461624: OTHER PERMITS	9,780.76	10,663.90	6,319.70	5,000.00	5,000.00
101.000.461625: VARIANCE PERMITS	40.00	75.00	75.00	0.00	0.00
101.000.461631: AMUSEMENT LICENSES	7,800.00	7,950.00	10,875.00	8,000.00	8,000.00
101.000.461632: SOLICITORS LICENSES	1,600.00	1,900.00	3,315.00	1,200.00	1,200.00
101.000.461634: TRASH HAULER LICENSES	1,700.00	1,600.00	1,800.00	1,500.00	1,500.00
101.000.491910: REIMBURSEMENTS	146,611.64	44,553.64	332,906.29	350,000.00	350,000.00
101.000.491920: TRANSFERS	0.00	0.00	0.00	37,000.00	37,000.00
101.000.491940: REFUNDS	17,456.94	1,474.00	8,575.57	100,000.00	100,000.00
101.000.491970: ODPS/OTSO GRANT	0.00	10,000.00	0.00	0.00	0.00
FINES, LICENSES, AND PERMITS Total	**398,169.91**	**308,667.47**	**597,383.69**	**850,200.00**	**850,200.00**
MISCELLANEOUS REVENUE					
101.000.481810: RENTAL INCOME	0.00	32,784.98	36,184.70	36,000.00	36,000.00
101.000.481820: INTEREST	22,849.02	240,384.25	340,700.22	420,000.00	420,000.00
101.000.481830: SALE OF ASSETS	2,605.00	465,600.00	0.00	20,000.00	20,000.00
101.000.481831: SALE OF BONDS	1,000,575.00	0.00	0.00	1,000,000.00	1,000,000.00
101.000.481840: DONATIONS	12,650.00	20,115.00	191,323.00	150,000.00	150,000.00
101.000.481850: OTHER (MISC)	5,987.96	9,032.90	28,166.97	50,000.00	50,000.00
101.000.481852: TRAINING REIMBURSEMENT	3,767.16	0.00	0.00	0.00	0.00
MISCELLANEOUS REVENUE Total	**1,048,434.14**	**767,917.13**	**596,374.89**	**1,676,000.00**	**1,676,000.00**
OTHER REVENUE SOURCES					
101.000.441411: GRANTS	0.00	55,475.90	0.00	5,421,000.00	0.00
OTHER REVENUE SOURCES Total	**0.00**	**55,475.90**	**0.00**	**5,421,000.00**	**0.00**
GENERAL FUND Total	**5,292,205.38**	**4,974,868.14**	**5,024,406.61**	**13,482,100.00**	**8,061,100.00**
Revenue Total	**5,292,205.38**	**4,974,868.14**	**5,024,406.61**	**13,482,100.00**	**8,061,100.00**
Total	**5,292,205.38**	**4,974,868.14**	**5,024,406.61**	**13,482,100.00**	**8,061,100.00**

7/7/2025

City of Hillsboro 2026 Budget

Exhibit 6/7

	Year-3 (2022) YTD Actuals	Year-2 (2023) YTD Actuals	Year-1 (2024) YTD Actuals	Revised Current Year Budget	2026 Budget
SECURITY OF PERSONS & PROPERTY					
SALARIES	-1,312,708.76	-1,506,899.41	-1,635,793.24	-1,953,225.00	-2,075,825.67
EMPLOYEE FRINGE BENEFITS	-41.44	-243.66	-28.50	-1,250.00	-1,500.00
CONTRACTUAL SERVICES	-181,451.33	-194,520.89	-226,869.49	-318,750.00	-230,000.00
SUPPLIES AND MATERIALS	-37,550.59	-45,653.55	-45,662.14	-82,100.00	-88,500.00
CAPITAL OUTLAY	-21,037.95	-66,614.64	-29,744.57	-98,000.00	-105,000.00
REFUNDS, TRANSFER & OTHER	0.00	0.00	0.00	0.00	0.00
SECURITY OF PERSONS & PROPERTY Total	**-1,552,790.07**	**-1,813,932.15**	**-1,938,097.94**	**-2,453,325.00**	**-2,500,825.67**
PUBLIC HEALTH SERVICES					
SALARIES	-95,669.97	-94,055.84	-9,996.25	0.00	0.00
CONTRACTUAL SERVICES	-5,470.82	-6,147.53	-60,650.07	-99,050.04	-24,300.00
SUPPLIES AND MATERIALS	-936.39	-511.74	-338.74	-250.00	-1,000.00
PUBLIC HEALTH SERVICES Total	**-102,077.18**	**-100,715.11**	**-70,985.06**	**-99,300.04**	**-25,300.00**
COMMUNITY ENVIRONMENT					
SALARIES	-1,014.33	-913.05	-710.15	-1,393.00	-1,393.00
EMPLOYEE FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES	-1,532.50	-1,454.00	-1,319.00	-2,850.00	-4,350.00
SUPPLIES AND MATERIALS	-192.04	0.00	-57.49	-200.00	-200.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
COMMUNITY ENVIRONMENT Total	**-2,738.87**	**-2,367.05**	**-2,086.64**	**-4,443.00**	**-5,943.00**
GENERAL GOVERNMENT					
SALARIES	-885,473.36	-1,241,950.52	-1,622,218.61	-2,111,118.00	-2,268,019.33
EMPLOYEE FRINGE BENEFITS	-4,885.37	-2,994.29	-5,418.04	-10,930.00	-10,730.00
CONTRACTUAL SERVICES	-148,602.47	-214,361.93	-179,642.40	-699,620.00	-688,777.00
SUPPLIES AND MATERIALS	-21,485.64	-38,500.09	-42,184.58	-81,973.00	-85,950.00
CAPITAL OUTLAY	-1,443,141.24	-1,063,635.78	-212,563.38	-6,429,250.00	-257,250.00
OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00
REFUNDS, TRANSFER & OTHER	-15.96	-10.00	-349.68	-1,600.00	-1,500.00
GENERAL GOVERNMENT Total	**-2,503,604.04**	**-2,561,452.61**	**-2,062,376.69**	**-9,334,491.00**	**-3,312,226.33**
OTHER					
SALARIES	0.00	0.00	0.00	0.00	0.00
EMPLOYEE FRINGE BENEFITS	-465.05	-117.64	0.00	-3,000.00	-3,000.00
CONTRACTUAL SERVICES	-199,942.08	-313,805.49	-233,968.18	-714,325.00	-685,875.00
SUPPLIES AND MATERIALS	-109.99	-329.95	-395.89	-750.00	-750.00

Exhibit 7/7

	Year-3 (2022) YTD Actuals	Year-2 (2023) YTD Actuals	Year-1 (2024) YTD Actuals	Revised Current Year Budget	2026 Budget
CAPITAL OUTLAY	-825.97	-2,525.02	0.00	-4,500.00	-4,500.00
OTHER EXPENSES	0.00	-55,000.00	0.00	0.00	0.00
DEBT SERVICE	-3,417.58	-3,462.70	-4,367.95	-18,500.00	-43,500.00
REFUNDS, TRANSFER & OTHER	-2,571,668.95	-620,114.50	-1,426,151.11	-1,950,000.00	-1,950,000.00
OTHER Total	**-2,776,429.62**	**-995,355.30**	**-1,664,883.13**	**-2,691,075.00**	**-2,687,625.00**
Total	**-6,937,639.78**	**-5,473,822.22**	**-5,738,429.46**	**-14,582,634.04**	**-8,531,920.00**

7/7/2025