



**Minutes for the Regular Meeting of the Budget Commission  
February 6, 2023**

A regular meeting of the Fairfield County Budget Commission was held on February 6, 2023, beginning at 8:30 a.m., at 108 N. High Street in Lancaster, Ohio. Attending the regular meeting were Prosecutor Kyle Witt, Treasurer Jim Bahnsen, and Auditor Carri Brown.

**A. Pledge of Allegiance**

Attendees said the pledge of allegiance to the flag of the United States of America.

**B. Organizational Business**

**1. Election of Officers**

Carri Brown reported the County Auditor is the codified secretary for the Budget Commission.

***Motion for the Election of Officers***

On the motion of Carri Brown and the second of Jim Bahnsen, Kyle Witt was nominated as the Chair and Jim Bahnsen was nominated as the Vice Chair for the Budget Commission.

Roll call vote of the motion resulted as follows:

Voting aye thereon: Carri Brown, Jim Bahnsen, and Kyle Witt

**2. Procedure for Posting Notices**

The standing procedures for posting notices for the Budget Commission were reviewed. These standard procedures are posted online at the Fairfield County website. The procedures are for regular meetings, special and emergency meetings, notice for the news media, notice for special meetings to discuss particular business, and any special notice required by law.

**C. Approval of Minutes of August 1, 2022**

The minutes from the meeting of August 1, 2022, were reviewed.

***Motion for the Approval of Minutes of August 1, 2022***

On the motion of Kyle Witt and the second of Jim Bahnsen, the Budget Commission voted to approve the minutes of August 1, 2022.



Roll call vote of the motion resulted as follows:  
Voting aye thereon: Jim Bahnsen, Kyle Witt, and Carri Brown

#### **D. Review (of Resolutions Proposed & Written Report from the Settlements and Administration Analyst)**

Carri Brown summarized the resolutions proposed for a vote by the Budget Commission. She highlighted procedures used to prepare the resolutions and communicate with school district leadership. School district leadership has expressed gratitude for the efficiency of the Budget Commission procedures.

A written report from Settlements and Administration Analyst, Josh Van Dyke, was also reviewed. The report and the proposed resolutions were provided in a review packet to all Budget Commission members prior to the meeting.

#### **E. Resolutions, Voting List**

The Budget Commission members reviewed resolutions for a vote.

##### ***Motion to approve resolutions***

***02.06.2023.a : A resolution to approve multiple Fairfield County school district tax collection estimates and tax rates to be levied for tax year 2022/2023, for the districts fiscal year 2024***

***02.06.2023.b : A resolution to sign the Official Certificates of Estimated Resources for multiple school districts***

***02.06.2023.c : A resolution to approve the request of Amanda Clearcreek Local School District to transfer the remaining bond fund balance of \$20,967.84 to a permanent improvement fund***

On the motion of Jim Bahnsen and the second of Kyle Witt, the Budget Commission voted to approve three resolutions as presented: 02.06.2023.a, 02.06.2023.b, and 02.06.2023.c.

Discussion: Carri Brown pointed out that there was a copy of the Amanda Clearcreek Local School District resolution and request in the review packet, as well. The Amanda Clearcreek Local School District has residual equity in the bond fund, and the transfer as requested is permitted with Budget Commission approval.

Roll call vote of the motion resulted as follows:  
Voting aye thereon: Jim Bahnsen, Kyle Witt, and Carri Brown



### **F. Open Items**

Carri Brown reported that if there are requests for documentation, records are available by contacting Josh Van Dyke, Settlements and Administration Analyst, at (740) 652-7020. She added that electronic signatures will be utilized for the Budget Commission. Rachel Elsea, Communications Officer, will ensure electronic signatures are affixed. She will also post agendas and minutes to the county website on a regular basis.

### **G. Next Meeting – Monday, April 3, 2023, 8:30 am.**

Carri Brown reported the next meeting will be held April 3, 2023, at 108 N. High Street, Lancaster, Ohio, regarding the budget of the county General Health District. If the location needs to be changed, that will be noticed and reported as reflected in the written procedures for notice.

### **H. Adjourn**

On the motion of Jim Bahnsen and the second of Kyle Witt, the Budget Commission voted to adjourn at 8:47 a.m.

Roll call vote of the motion resulted as follows:

Voting aye thereon: Jim Bahnsen, Kyle Witt, and Carri Brown

**OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES**

Revised Code, Sec 5705.36

February 6, 2023

Office of Budget Commission, Fairfield County, Ohio.  
 To the TAXING AUTHORITY of: AMANDA CLEARCREEK L.S.D.

The following is the "Amended Certificate of Estimated Resources" for the fiscal year beginning July 1st, 2023, as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:

FUND	Unencumbered Balance July 1, 2023	Conversion of Prior Year Encumbrances	Taxes	Rollbacks & Other Sources	Total \$\$ Available for Appropriation
General Fund *	17,250,831.00	0.00	5,455,000.00	16,994,948.00	39,700,779.00
Special Revenue Fund	201,619.00	2,507.02	27,100.00	568,352.00	799,578.02
Debt Service Fund	0.00	0.00	0.00	0.00	0.00
Capital Projects Fund	210,874.00	0.00	0.00	232,000.00	442,874.00
Special Assessment Fund	0.00	0.00	0.00	0.00	0.00
Enterprise Fund	300,063.00	614.00	0.00	570,024.00	870,701.00
Internal Service Fund	285,536.00	0.00	0.00	3,016,963.00	3,302,499.00
Fiduciary Fund	398,877.00	0.00	0.00	187,846.00	586,723.00
					0.00
					0.00
					0.00
					0.00
<b>TOTALS</b>	<b>18,647,800.00</b>	<b>3,121.02</b>	<b>5,482,100.00</b>	<b>21,570,133.00</b>	<b>45,703,154.02</b>

LANA FAIRCHILD, TREASURER  
 AMANDA CLEARCREEK LSD  
 328 EAST MAIN STREET  
 AMANDA, OH 43102

Budget Commission

*Cassi L. Brown*  
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*James N. Balisen*  
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*[Signature]*  
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**OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES**

Revised Code, Sec 5705.36

February 6, 2023

Office of Budget Commission, Fairfield County, Ohio.  
 To the TAXING AUTHORITY of: BERNE UNION L.S.D.

**The following is the "Amended Certificate of Estimated Resources" for the fiscal year beginning July 1st, 2023, as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:**

FUND	Unencumbered Balance July 1, 2023	Taxes	Rollbacks & Other Sources	Total \$\$ Available for Appropriation
General Fund *	6,051,300.00	9,875,000.00	8,348,334.00	24,274,634.00
Special Revenue Fund	378,230.00	0.00	139,800.00	518,030.00
Debt Service Fund	3,260,392.57	0.00	750,000.00	4,010,392.57
Capital Projects Fund	15,000,000.00	0.00	1,939,211.00	16,939,211.00
Special Assessment Fund	0.00	0.00	0.00	0.00
Enterprise Fund	621,500.00	0.00	414,000.00	1,035,500.00
Internal Service Fund	55,500.00	0.00	2,500,000.00	2,555,500.00
Fiduciary Fund	0.00	0.00	0.00	0.00
				0.00
				0.00
				0.00
				0.00
<b>TOTALS</b>	<b>25,366,922.57</b>	<b>9,875,000.00</b>	<b>14,091,345.00</b>	<b>49,333,267.57</b>

Budget Commission:

KIRK M. GRANDY, TREASURER  
 BERNE UNION LSD  
 506 NORTH MAIN STREET  
 SUGAR GROVE, OH 43155

*Cassi L. Brown*  
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*James N. Bahson*  
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*[Signature]*  
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OFFICIAL CERTIFICATE 0

FUND	Unencumbered Balance July 1, 2023	Taxes	Rollbacks & Other Reimbursements	Other Sources*	Total \$\$ Available for Appropriation
<b>(001-0000) General Fund *</b>	6,051,300.00	9,875,000.00	385,000.00	7,963,334.00	24,274,634.00
<b>(001-9992) Capital &amp; Maintenance Set-Aside</b>					0.00
<b>(001-9991) Textbook &amp; Instructional Materials</b>					0.00
<b>(001-9993) Budget Reserve Set-Aside</b>					0.00
<b>(001-9994) Parity</b>					0.00
<b>(001-9194) Bus Purchase Allowance</b>					0.00
<b>TOTAL GENERAL FUND</b>	<b>6,051,300.00</b>	<b>9,875,000.00</b>	<b>385,000.00</b>	<b>7,963,334.00</b>	<b>24,274,634.00</b>
<b>SPECIAL REVENUE FUND</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
007 Scholarship	18,280.00			0.00	18,280.00
007-9019 South Central Power - ROX Grant	0.00			0.00	0.00
018 School Support Fund	18,100.00			23,000.00	41,100.00
019 Local Grants					0.00
034 Classroom Facilities Maintenance (1994)	0.00	0.00	0.00	0.00	0.00
200 Activity Fund	21,850.00			0.00	21,850.00
300 Athletic Fund	6,000.00			45,000.00	51,000.00
416 Block Grant					0.00
432 EMIS	0.00			0.00	0.00
439 Public School Preschool	2,000.00			45,000.00	47,000.00
440 Mentor					0.00
447 DPIA					0.00
451 Data Communications Support	0.00			3,600.00	3,600.00
452 School Net Training	0.00			0.00	0.00
459 Ohio Reads					0.00
460 Summer Intervention					0.00
464 School Imp Models/Report Cards	0.00			0.00	0.00
466 Straight A Fund (AOS Bulletin 2000-008)	0.00			0.00	0.00
467 Student Wellness & Success Fund	0.00			0.00	0.00
494 FY06 Poverty Based Assistance Grant	0.00				0.00
499 Misc State	0.00			13,200.00	13,200.00
504 Education Jobs				0.00	0.00
507 ESSER Fund	310,000.00			0.00	310,000.00
510 9020 CRF - Rural & Small Town	0.00			0.00	0.00
510 9021 Broadband Ohio Connectivity	0.00			0.00	0.00
514 Eisenhower Grant					0.00
516 9010 IDEA-B - FY2014	1,000.00			10,000.00	11,000.00
516 932N IDEA-B - FY 2013 ARRA	0.00			0.00	0.00
532 932N Education Stabilization - FY 13	0.00			0.00	0.00
532 932N Education Stabilization - FY 13 (ARRA)	0.00			0.00	0.00
533 Title II-D FY2013	0.00			0.00	0.00
572 9010 Title I FY 13	1,000.00			0.00	1,000.00
572 932N Title I FY 13 ARRA	0.00			0.00	0.00
573 V Innov	0.00				0.00
584 IVSDFSC	0.00			0.00	0.00
587 Early Childhood	0.00			0.00	0.00
587 Early Childhood - FY 13 (ARRA)	0.00			0.00	0.00
590 II-ATQu FY03	0.00			0.00	0.00
599 Misc Federal	0.00			0.00	0.00
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>378,230.00</b>	<b>0.00</b>	<b>0.00</b>	<b>139,800.00</b>	<b>518,030.00</b>
<b>DEBT SERVICE FUND</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
02 Bond Retirement Fund - Long Term	2,011,044.00	0.00	0.00	750,000.00	2,761,044.00
02 Bond Retirement - Short Term					0.00
002 COPS Reserve Fund	1,249,348.57			0.00	1,249,348.57
<b>TOTAL DEBT SERVICE FUND</b>	<b>3,260,392.57</b>	<b>0.00</b>	<b>0.00</b>	<b>750,000.00</b>	<b>4,010,392.57</b>

FUND	Unencumbered Balance July 1, 2023	Taxes	Rollbacks & Other Reimbursements	Other Sources	Total \$\$ Available for Appropriation
<b>CAPITAL PROJECTS FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
003 Permanent Improvement	0.00			0.00	0.00
004 Building Fund	15,000,000.00			5,000.00	15,005,000.00
010 Classroom Facilities - #ODE 21					0.00
070 Capital Projects Fund	0.00			1,934,211.00	1,934,211.00
450 School Net					0.00
					0.00
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,939,211.00</b>	<b>16,939,211.00</b>
<b>SPECIAL ASSESSMENT FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
					0.00
					0.00
<b>TOTAL SPECIAL ASSESSMENT FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ENTERPRISE FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
006 Food Services	600,000.00			370,000.00	970,000.00
009 Uniform Supply	11,500.00			4,000.00	15,500.00
020 Special Enterprise Fund	10,000.00			40,000.00	50,000.00
					0.00
<b>TOTAL ENTERPRISE FUND</b>	<b>621,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>414,000.00</b>	<b>1,035,500.00</b>
<b>INTERNAL SERVICE FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
007-9111 Unclaimed monies	5,500.00			0.00	5,500.00
022 Workers Comp	0.00			0.00	0.00
024 Employee Benefits Self Insurance	50,000.00			2,500,000.00	2,550,000.00
027 Workmans Compensation - Self Ins.	0.00			0.00	0.00
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>55,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500,000.00</b>	<b>2,555,500.00</b>
<b>FIDUCIARY FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
					0.00
					0.00
					0.00
<b>TOTAL FIDUCIARY FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES**

Revised Code, Sec 5705.36

February 6, 2023

Office of Budget Commission, Fairfield County, Ohio.  
 To the TAXING AUTHORITY of: BLOOM CARROLL L.S.D.

The following is the "Amended Certificate of Estimated Resources" for the fiscal year beginning July 1st, 2023, as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:

FUND	Unencumbered Balance July 1, 2023	Taxes	Rollbacks & Other Sources	Total \$\$ Available for Appropriation
General Fund *	4,897,569.00	10,995,000.00	15,872,662.00	31,765,231.00
Special Revenue Fund	241,859.50	0.00	2,032,601.99	2,274,461.49
Debt Service Fund	2,612,987.55	3,412,000.00	1,801,871.00	7,826,858.55
Capital Projects Fund	300,000.00	466,000.00	98,800.00	864,800.00
Special Assessment Fund	0.00	0.00	0.00	0.00
Enterprise Fund	650,000.00	0.00	1,000,000.00	1,650,000.00
Internal Service Fund	46,203.93	0.00	3,900,000.00	3,946,203.93
Fiduciary Fund	34,820,760.54	0.00	105,032,000.00	139,852,760.54
				0.00
				0.00
				0.00
				0.00
<b>TOTALS</b>	<b>43,569,380.52</b>	<b>14,873,000.00</b>	<b>129,737,934.99</b>	<b>188,180,315.51</b>

Budget Commission:

TRAVIS BIGAM, TREASURER  
 BLOOM CARROLL LSD  
 69 S. BEAVER STREET  
 CARROLL, OH 43112

*Cassi L. Brown*  
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*James N. Bahsen*  
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*[Signature]*  
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OFFICIAL CERTIFICATE 0

FUND	Unencumbered Balance July 1, 2023	Taxes	Rollbacks & Other Reimbursements	Other Sources	Total \$\$ Available for Appropriation
<b>(001-0000) General Fund *</b>	4,897,569.00	10,995,000.00	1,285,000.00	14,587,662.00	31,765,231.00
(001-9121) Textbook & Instructional Materials					0.00
(001-9123) Statutory Budget Reserve Set-Aside					0.00
(001-9124) Textbook Reserve					
(001-9102) Bus Purchase					0.00
(001-9103) Bus Purchase Allowance FY03					
(001-9104) Bus Purchase Allowance FY04					
(001-9101) Proficiency Award					
(001-9123) Revenue Anticipation Note					0.00
<b>TOTAL GENERAL FUND</b>	<b>4,897,569.00</b>	<b>10,995,000.00</b>	<b>1,285,000.00</b>	<b>14,587,662.00</b>	<b>31,765,231.00</b>
<b>SPECIAL REVENUE FUND</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
018 Public School Support	51,829.94			60,000.00	111,829.94
019 Jennings Grant	5,000.00			10,000.00	15,000.00
200 Student Managed Activity	90,851.29			140,000.00	230,851.29
300 Student Activity (Managed)	94,178.27			330,000.00	424,178.27
413 Post Secondary Vocational Education					0.00
416 Local Prof Dev Block Grant					0.00
432 Management Info System	0.00			0.00	0.00
440 Entry Year Teacher	0.00			0.00	0.00
451 Data Communications	0.00			7,200.00	7,200.00
452 School Net Prof Dev - Teachers	0.00			0.00	0.00
455 Textbook/Instructional Material					0.00
459 Ohio Reads	0.00			0.00	0.00
460 Summer Intervention					0.00
461 Vocational Educ. Enhancements	0.00			0.00	0.00
466 Straight A Fund (AOS Bulletin 2000-008)	0.00			0.00	0.00
467 Student Wellness and Success Fund	0.00			0.00	0.00
499 State Misc	0.00			60,000.00	60,000.00
504 Education Jobs	0.00			0.00	0.00
506 Race To The Top (Resident Educator Program)	0.00			0.00	0.00
507 ESSER Fund	0.00			350,000.00	350,000.00
510 Coronavirus Relief Fund	0.00			0.00	0.00
510 - 9121 Broadband Connectivity	0.00			0.00	0.00
514 Dwight D. Eisenhower Fund					0.00
516 9010 IDEA-B - FY2011	0.00			500,000.00	500,000.00
516 932N IDEA-B - FY 2011 ARRA	0.00			0.00	0.00
524 Tech-Prep Fund					0.00
532 932N Education Stabilization - FY 11	0.00			0.00	0.00
532 932N Education Stabilization - FY 11 (ARRA)	0.00			0.00	0.00
533 Title II - Technology	0.00			0.00	0.00
572 9010 Title I FY 11	0.00			116,000.00	116,000.00
572 932N Title I FY 11 ARRA	0.00			0.00	0.00
573 Chapter II	0.00			0.00	0.00
584 Safe & Drug Free	0.00			10,000.00	10,000.00
587 IDEA-B Early Childhood	0.00			11,439.06	11,439.06
588 Telecomm E-Rate					0.00
590 Title VI-R	0.00			37,962.93	37,962.93
599 Misc Federal Grants	0.00			0.00	0.00
599 - 9023 Ohio School Safety Grant	0.00			400,000.00	400,000.00
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>241,859.50</b>	<b>0.00</b>	<b>0.00</b>	<b>2,032,601.99</b>	<b>2,274,461.49</b>

FUND	Unencumbered Balance July 1, 2023	Taxes	Rollbacks & Other Reimbursements	Other Sources	Total \$\$ Available for Appropriation
<b>DEBT SERVICE FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
002 Bond Retirement	2,612,987.55	3,412,000.00	193,000.00	1,608,871.00	7,826,858.55
					0.00
<b>TOTAL DEBT SERVICE FUND</b>	<b>2,612,987.55</b>	<b>3,412,000.00</b>	<b>193,000.00</b>	<b>1,608,871.00</b>	<b>7,826,858.55</b>
FUND	Unencumbered Balance July 1, 2023	Taxes	Rollbacks	Other Sources	Total \$\$
<b>CAPITAL PROJECTS FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
003 Permanent Improvements	150,000.00	466,000.00	4,000.00	14,800.00	634,800.00
004 Construction	0.00			0.00	0.00
010 Classroom Facilities	0.00			0.00	0.00
070 Capital Projects Set-Aside	150,000.00			80,000.00	230,000.00
420 Vocational Ed Equip					0.00
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>300,000.00</b>	<b>466,000.00</b>	<b>4,000.00</b>	<b>94,800.00</b>	<b>864,800.00</b>
<b>SPECIAL ASSESSMENT FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
					0.00
					0.00
<b>TOTAL SPECIAL ASSESSMENT FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ENTERPRISE FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
006 Food Services	650,000.00			1,000,000.00	1,650,000.00
009 Uniform School Supplies	0.00			0.00	0.00
					0.00
<b>TOTAL ENTERPRISE FUND</b>	<b>650,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>1,650,000.00</b>
<b>INTERNAL SERVICE FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
014 Internal Services Rotary					0.00
024 Employee Benefit Self-Improvements	46,203.93			3,900,000.00	3,946,203.93
					0.00
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>46,203.93</b>	<b>0.00</b>	<b>0.00</b>	<b>3,900,000.00</b>	<b>3,946,203.93</b>
<b>FIDUCIARY FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
007 Special Trusts	7,717.90			1,500.00	9,217.90
008 Endowment - Expendable	0.00			0.00	0.00
008 Non-Expendable Trust Funds	26,850.80			500.00	27,350.80
022 District Agency Fund	0.00			30,000.00	30,000.00
026 Employee Benefit Agency (South Central Consort	34,786,191.84			105,000,000.00	139,786,191.84
					0.00
<b>TOTAL FIDUCIARY FUND</b>	<b>34,820,760.54</b>	<b>0.00</b>	<b>0.00</b>	<b>105,032,000.00</b>	<b>139,852,760.54</b>

**OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES**

Revised Code, Sec 5705.36

February 6, 2023

Office of Budget Commission, Fairfield County, Ohio.  
 To the TAXING AUTHORITY of: FAIRFIELD UNION L.S.D.

**The following is the "Amended Certificate of Estimated Resources" for the fiscal year beginning July 1st, 2023, as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:**

FUND	Unencumbered Balance July 1, 2023	Taxes	Rollbacks & Other Sources	Total \$\$ Available for Appropriation
General Fund *	17,031,323.00	7,760,000.00	19,880,882.00	44,672,205.00
Special Revenue Fund	1,098,499.00	0.00	967,545.00	2,066,044.00
Debt Service Fund	9,509,352.00	543,000.00	1,882,607.00	11,934,959.00
Capital Projects Fund *	1,071,271.00	352,500.00	27,819.00	1,451,590.00
Special Assessment Fund	0.00	0.00	0.00	0.00
Enterprise Fund	599,694.00	0.00	1,154,768.00	1,754,462.00
Internal Service Fund	0.00	0.00	0.00	0.00
Fiduciary Fund	3,606,311.00	0.00	4,391,254.00	7,997,565.00
				0.00
				0.00
				0.00
				0.00
<b>TOTALS</b>	<b>32,916,450.00</b>	<b>8,655,500.00</b>	<b>28,304,875.00</b>	<b>69,876,825.00</b>

Budget Commission:

COURTNEY ROBERTS, TREASURER  
 FAIRFIELD UNION LSD  
 6417 CINCINNATI-ZANESVILLE ROAD NE  
 LANCASTER, OH 43130

*Cassi L. Brown*  
 \_\_\_\_\_  
*James N. Bahlsen*  
 \_\_\_\_\_  
*R. Smith*  
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OFFICIAL CERTIFICATE 0

FUND	Unencumbered Balance July 1, 2023	Taxes	Rollbacks & Other Reimbursements	Other Sources	Total \$\$ Available for Appropriation
<b>001 General Fund *</b>	17,031,323.00	7,760,000.00	840,000.00	19,040,882.00	44,672,205.00
(8003) Capital & Maintenance Set-Aside					0.00
(8002) Textbook & Instructional Materials					0.00
(9194) Bus Purchase Allowance	0.00			0.00	0.00
(9004) Parity Aid					0.00
(8001) Statutory Budget Reserve Set-Aside					0.00
<b>TOTAL GENERAL FUND</b>	<b>17,031,323.00</b>	<b>7,760,000.00</b>	<b>840,000.00</b>	<b>19,040,882.00</b>	<b>44,672,205.00</b>
<b>SPECIAL REVENUE FUND</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
007 Gift	30,688.00			12,886.00	43,574.00
018 School Support	109,661.00			32,172.00	141,833.00
019 Other Local Grants	3,751.00			0.00	3,751.00
034 Classroom Maint	983,549.00			103,034.00	1,086,583.00
200 Student Activity	113,383.00			102,780.00	216,163.00
300 Student Activity	313,287.00			261,517.00	574,804.00
416 Teacher Development					0.00
432 EMIS	0.00			0.00	0.00
440 Entry Year Teacher	0.00			0.00	0.00
447 DPIA					0.00
451 Data Communication	22,081.00			9,900.00	31,981.00
452 School Net	0.00			0.00	0.00
459 Ohio Reads	0.00			0.00	0.00
460 Summer Intervention	0.00			0.00	0.00
461 Vocational Educ. Enhancements	(13,071.00)			4,692.00	(8,379.00)
465 Extended Learning					0.00
466 Straight A Fund (AOS Bulletin 2000-008)	0.00			0.00	0.00
467 Student Wellness & Success	0.00			0.00	0.00
494 Poverty Aid	0.00			0.00	0.00
499 Misc State Grants	29,678.00			10,488.00	40,166.00
504 Education Jobs Fund	0.00			0.00	0.00
506 Race To The Top	0.00			0.00	0.00
507 Elem/Secondary School Emergency Relief	0.00			0.00	0.00
510 Coronavirus Relief Fund	0.00			0.00	0.00
514 FY2000 - Title II					0.00
516 9010 IDEA-B - FY2011	(281,373.00)			199,708.00	(81,665.00)
516 932N IDEA-B - FY 2011 ARRA	0.00			0.00	0.00
532 932N Education Stabilization - FY 11	0.00			0.00	0.00
532 932N Education Stabilization - FY 11 (ARRA)					0.00
533 Title II D - Technology	0.00			0.00	0.00
572 9014 Title I FY 14	(193,337.00)			165,579.00	(27,758.00)
572 932N Title I FY 11 ARRA	0.00			0.00	0.00
573 Chapter II	0.00			0.00	0.00
584 Drug Free Schools Grant	0.00			0.00	0.00
587 IDEA Preschool - Handicapped	16,834.00			15,538.00	32,372.00
590 FY2001 TITLE VI-R	(24,271.00)			49,251.00	24,980.00
599 Misc Federal	(12,361.00)			0.00	(12,361.00)
					0.00
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>1,098,499.00</b>	<b>0.00</b>	<b>0.00</b>	<b>967,545.00</b>	<b>2,066,044.00</b>

FUND	Unencumbered Balance July 1, 2023	Taxes	Rollbacks & Other Reimbursements	Other Sources	Total \$\$ Available for Appropriation
<b>DEBT SERVICE FUND</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
002 Bond Retirement	716,877.00	543,000.00	67,000.00	1,462,238.00	2,789,115.00
002 Bond Retirement - HB 264	0.00			0.00	0.00
002 Bond Retirement - Income Tax	8,792,475.00			353,369.00	9,145,844.00
<b>TOTAL DEBT SERVICE FUND</b>	<b>9,509,352.00</b>	<b>543,000.00</b>	<b>67,000.00</b>	<b>1,815,607.00</b>	<b>11,934,959.00</b>
<b>CAPITAL PROJECTS FUND</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
					0.00
003 Permanent Improvement (Levy) *	1,071,271.00	352,500.00	27,500.00	319.00	1,451,590.00
004 Building	0.00			0.00	0.00
010 Building OSFC - District	0.00			0.00	0.00
450 SchoolNet Plus					0.00
454 Technology Equity					0.00
					0.00
					0.00
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>1,071,271.00</b>	<b>352,500.00</b>	<b>27,500.00</b>	<b>319.00</b>	<b>1,451,590.00</b>
<b>SPECIAL ASSESSMENT FUND</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
					0.00
					0.00
<b>TOTAL SPECIAL ASSESSMENT FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ENTERPRISE FUND</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
006 Lunchroom	599,694.00			1,154,768.00	1,754,462.00
					0.00
					0.00
					0.00
<b>TOTAL ENTERPRISE FUND</b>	<b>599,694.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,154,768.00</b>	<b>1,754,462.00</b>
<b>INTERNAL SERVICE FUND</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
014 Special Rotary	0.00			0.00	0.00
					0.00
					0.00
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FIDUCIARY FUND</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
					0.00
022 Workers' Comp	405.00			0.00	405.00
024 Self Insurance Fund	3,605,906.00			4,391,254.00	7,997,160.00
401 Auxiliary Service	0.00			0.00	0.00
					0.00
<b>TOTAL FIDUCIARY FUND</b>	<b>3,606,311.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,391,254.00</b>	<b>7,997,565.00</b>

**OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES**

Revised Code, Sec 5705.36

February 6, 2023

Office of Budget Commission, Fairfield County, Ohio.  
 To the TAXING AUTHORITY of: LANCASTER CITY SCHOOL DISTRICT

The following is the "Amended Certificate of Estimated Resources" for the fiscal year beginning July 1st, 2023, as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:

FUND	Unencumbered Balance July 1, 2023	Taxes	Rollbacks & Other Sources	Total \$\$ Available for Appropriation
General Fund *	30,834,213.00	29,200,000.00	58,178,607.00	118,212,820.00
Special Revenue Fund	5,540,000.00	445,000.00	11,962,900.00	17,947,900.00
Debt Service Fund	3,600,000.00	7,525,000.00	2,325,000.00	13,450,000.00
Capital Projects Fund	7,311,000.00	0.00	18,751,000.00	26,062,000.00
Special Assessment Fund	0.00	0.00	0.00	0.00
Enterprise Fund	575,000.00	0.00	3,323,500.00	3,898,500.00
Internal Service Fund	50,000.00	0.00	17,000,000.00	17,050,000.00
Fiduciary Fund	350,000.00	0.00	79,400.00	429,400.00
				0.00
				0.00
				0.00
				0.00
<b>TOTALS</b>	<b>48,260,213.00</b>	<b>37,170,000.00</b>	<b>111,620,407.00</b>	<b>197,050,620.00</b>

Budget Commission:

JULIE TAYLOR, TREASURER  
 LANCASTER CITY SCHOOL DISTRICT  
 345 EAST MULBERRY STREET  
 LANCASTER, OH 43130

*Cassie L. Brown*  
 \_\_\_\_\_  
*James N. Bahnsen*  
 \_\_\_\_\_  
*[Signature]*  
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## OFFICIAL CERTIFICATE 0

FUND	Unencumbered Balance July 1, 2023	Taxes	Rollbacks & Other Reimbursements	Other Sources	Total \$\$ Available for Appropriation
<b>(001-0000-00) General Fund *</b>	30,834,213.00	29,200,000.00	2,800,000.00	55,378,607.00	118,212,820.00
<b>(001-xxxx-8019) Capital &amp; Maintenance Set-Aside</b>					0.00
<b>(001-xxxx-8018) Textbook &amp; Instructional Materials</b>					0.00
<b>(001-7300-910) Statutory Budget Reserve</b>					0.00
<b>TOTAL GENERAL FUND</b>	<b>30,834,213.00</b>	<b>29,200,000.00</b>	<b>2,800,000.00</b>	<b>55,378,607.00</b>	<b>118,212,820.00</b>
<b>SPECIAL REVENUE FUND</b>					
018 Public School Support	105,000.00			65,000.00	170,000.00
019 M.H. Jennings	20,000.00			5,000.00	25,000.00
032 School Imp Models					0.00
034 Classroom Facilities Maintenance	4,000,000.00	445,000.00	45,000.00	76,000.00	4,566,000.00
035 Termination Benefits	1,000,000.00			500,000.00	1,500,000.00
200 Student Managed Activities	90,000.00			75,000.00	165,000.00
300 Athletics	325,000.00			375,000.00	700,000.00
401 Auxiliary Services	0.00			450,000.00	450,000.00
406 Consumer Education					0.00
409 Career Development Fund					0.00
416 Local Professional Development					0.00
432 EMIS	0.00			0.00	0.00
439 Public School Pre-School	0.00			600,000.00	600,000.00
440 Entry Year Grant	0.00			0.00	0.00
447 D.P.I.A. - Disadvantage Pupil Impact					0.00
451 Data Communication	0.00			14,400.00	14,400.00
452 Schoolnet Prof Dev	0.00			0.00	0.00
455 Textbook Subsidy Fund					0.00
458 Interactive Video					0.00
459 Ohio Reads					0.00
460 Summer Intervention					0.00
461 Vocational Education Enhancement	0.00			0.00	0.00
465 Extended Learning					0.00
466 Straight A Fund (AOS Bulletin 2000-008)	0.00			0.00	0.00
467 Student Wellness and Success Fund	0.00			0.00	0.00
494 Poverty Aid	0.00			0.00	0.00
499 Tech Grants	0.00			25,000.00	25,000.00
501 Adult Education					0.00
504 Education Jobs	0.00			0.00	0.00
506 Race To The Top	0.00			0.00	0.00
507 Elementary & Secondary School Emergency Relief Fund	0.00			5,000,000.00	5,000,000.00
510 Coronavirus Relief Fund	0.00			0.00	0.00
514 Eisenhower					0.00
516 9010 IDEA-B - FY2013	0.00			1,800,000.00	1,800,000.00
516 932N IDEA-B - FY 2013 ARRA					0.00
524 Vocational Ed (Carl Perkins)	0.00			85,000.00	85,000.00
532 932N Education Stabilization - FY 13	0.00			0.00	0.00
532 932N Education Stabilization - FY 13 (ARRA)					0.00
533 Title II-D	0.00			0.00	0.00
536 Title I Supp School Improve	0.00			0.00	0.00
572 9010 Title I FY 10	0.00			2,450,000.00	2,450,000.00
572 932N Title I FY 10 ARRA					0.00
573 Title VI					0.00
584 Title IV	0.00			87,500.00	87,500.00
587 Early Childhood - Spec Ed	0.00			50,000.00	50,000.00
588 E-Rate					0.00
589 Goals 2000					0.00
590 Title II-A Teacher Quality	0.00			245,000.00	245,000.00
599 Misc Federal Grants	0.00			15,000.00	15,000.00
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>5,540,000.00</b>	<b>445,000.00</b>	<b>45,000.00</b>	<b>11,917,900.00</b>	<b>17,947,900.00</b>

FUND	Unencumbered Balance July 1, 2023	Taxes	Rollbacks & Other Reimbursements	Other Sources	Total \$\$ Available for Appropriation
<b>DEBT SERVICE FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
002 Bond Retirement (incl 264 Notes)	3,600,000.00	7,525,000.00	425,000.00	1,900,000.00	13,450,000.00
					0.00
					0.00
					0.00
<b>TOTAL DEBT SERVICE FUND</b>	<b>3,600,000.00</b>	<b>7,525,000.00</b>	<b>425,000.00</b>	<b>1,900,000.00</b>	<b>13,450,000.00</b>
<b>CAPITAL PROJECTS FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
003 Permanent Improvement	1,000,000.00			90,000.00	1,090,000.00
004 Building Fund	1,000,000.00			1,250,000.00	2,250,000.00
005 Replacement					0.00
010 Classroom Facilities	5,000,000.00			17,100,000.00	22,100,000.00
070 Capital Projects	311,000.00			311,000.00	622,000.00
420 Voc Educ Equipment					0.00
450 Computer Net					0.00
					0.00
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>7,311,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,751,000.00</b>	<b>26,062,000.00</b>
<b>SPECIAL ASSESSMENT FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
					0.00
					0.00
<b>TOTAL SPECIAL ASSESSMENT FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ENTERPRISE FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
006 Food Service	500,000.00			3,300,000.00	3,800,000.00
009 Uniform School Supply				0.00	0.00
011 Consumer Services Rotary	0.00			0.00	0.00
411 Uniform School Accounting					0.00
020 Pre-School Tuition	75,000.00			23,500.00	98,500.00
					0.00
<b>TOTAL ENTERPRISE FUND</b>	<b>575,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,323,500.00</b>	<b>3,898,500.00</b>
<b>INTERNAL SERVICE FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
024 Self Insurance Fund	50,000.00			17,000,000.00	17,050,000.00
025 Computer Network					0.00
014 Special Rotary Fund					0.00
026 Employee Benefits Agency					0.00
					0.00
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,000,000.00</b>	<b>17,050,000.00</b>
<b>FIDUCIARY FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
007 Scholarship Memorial	35,000.00			4,000.00	39,000.00
008 Endowment	40,000.00			400.00	40,400.00
022 District Agency Fund	275,000.00			75,000.00	350,000.00
					0.00
<b>TOTAL FIDUCIARY FUND</b>	<b>350,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>79,400.00</b>	<b>429,400.00</b>

# OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

Revised Code, Sec 5705.36

February 6, 2023

Office of Budget Commission, Fairfield County, Ohio.  
 To the TAXING AUTHORITY of: LIBERTY UNION L.S.D.

The following is the "Amended Certificate of Estimated Resources" for the fiscal year beginning July 1st, 2023, as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:

FUND	Unencumbered Balance July 1, 2023	Conversion of Prior Year Encumbrances	Taxes	Rollbacks & Other Sources	Total \$\$ Available for Appropriation
General Fund *	4,437,808.00	0.00	5,490,000.00	14,665,195.00	24,593,003.00
Special Revenue Fund	1,348,260.00	0.00	0.00	1,930,420.00	3,278,680.00
Debt Service Fund	921,512.00	0.00	469,000.00	207,857.00	1,598,369.00
Capital Projects Fund *	804,294.00	0.00	83,000.00	91,957.00	979,251.00
Special Assessment Fund	0.00	0.00	0.00	0.00	0.00
Enterprise Fund	299,035.00	0.00	0.00	800,195.00	1,099,230.00
Internal Service Fund	248,229.00	0.00	0.00	2,104,700.00	2,352,929.00
Fiduciary Fund	33,101.00	0.00	0.00	33,850.00	66,951.00
					0.00
					0.00
					0.00
					0.00
<b>TOTALS</b>	<b>8,092,239.00</b>	<b>0.00</b>	<b>6,042,000.00</b>	<b>19,834,174.00</b>	<b>33,968,413.00</b>

Budget Commission:

APRIL BOLYARD, TREASURER  
 LIBERTY UNION-THURSTON LSD  
 1108 S. MAIN ST.  
 BALTIMORE, OH 43105

*Carli L. Brown*  
 \_\_\_\_\_  
*James N. Bahlsen*  
 \_\_\_\_\_  
*[Signature]*  
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	Unencumbered Balance July 1, 2023	Conversion of Prior Year Encumbrances	Taxes	Rollbacks & Other Reimbursements	Other Sources	Total \$\$ Available for Appropriation
<b>(001-0000) General Fund *</b>	4,437,808.00		5,490,000.00	680,000.00	13,985,195.00	24,593,003.00
<b>() Capital &amp; Maintenance Set-Aside</b>						0.00
<b>001-9003) After School</b>						0.00
<b>(001-6000) Statutory Budget Reserve Set-Aside</b>						0.00
<b>TOTAL GENERAL FUND</b>	<b>4,437,808.00</b>	<b>0.00</b>	<b>5,490,000.00</b>	<b>680,000.00</b>	<b>13,985,195.00</b>	<b>24,593,003.00</b>
<b>SPECIAL REVENUE FUND</b>	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
018 Public School Support	230,424.00				76,500.00	306,924.00
019 M.H. Jennings	195.00				0.00	195.00
034 Classroom Facilities Maintenance HS	777,056.00				73,720.00	850,776.00
035 Termination Benefits (HB426)	230,658.00				100,000.00	330,658.00
200 Student Activity Fund	56,690.00				100,000.00	156,690.00
300 Athletics	53,237.00				250,000.00	303,237.00
416 Local Professional Development						0.00
432 EMIS	0.00				0.00	0.00
439 Public School Pre-School	0.00				0.00	0.00
440 Entry Year Grant						0.00
447 D.P.I.A. - Disadvantage Pupil Impact						0.00
451 Data Communication	0.00				5,400.00	5,400.00
452 Schoolnet Prof Dev						0.00
455 Textbook Subsidy Fund						0.00
458 Interactive Video						0.00
459 Ohio Reads						0.00
460 Summer Intervention						0.00
465 Extended Learning						0.00
466 9115-Straight A Fund (AOS Bulletin 2000-008)	0.00				0.00	0.00
466 9215-Straight A Fund (AOS Bulletin 2000-008)	0.00				0.00	0.00
466 9315-Straight A Fund (AOS Bulletin 2000-008)	0.00				0.00	0.00
467 Student Wellness & Success	0.00				0.00	0.00
499 Misc State Grants	0.00				10,000.00	10,000.00
504 Education Jobs	0.00				0.00	0.00
506 Race To The Top	0.00				0.00	0.00
506 9120 Tech Grants (OPAPP)	0.00				0.00	0.00
507 ESSER/CARES Act Fund	0.00				700,000.00	700,000.00
510 Rural and Small Town SD	0.00				0.00	0.00
514 Eisenhower						0.00
516 9010 IDEA-B - FY2014	0.00				280,000.00	280,000.00
516 932N IDEA-B - FY 2010 ARRA	0.00				0.00	0.00
532 932N Education Stabilization - FY 10					0.00	0.00
532 932N Education Stabilization - FY 10 (ARRA)						0.00
533 Title II D	0.00				0.00	0.00
572 9010 Title I FY 14	0.00				252,800.00	252,800.00
572 932N Title I FY 11 ARRA	0.00				0.00	0.00
572 932O Title I FY 11 ARRA	0.00				0.00	0.00
584 Title IV Part A Student Supports & Academic E	0.00				16,000.00	16,000.00
587 Early Childhood	0.00				8,000.00	8,000.00
588 E-Rate						0.00
590 Title VI R (Title II A)	0.00				38,000.00	38,000.00
599 Misc Federal Grants	0.00				20,000.00	20,000.00
						0.00
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>1,348,260.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,930,420.00</b>	<b>3,278,680.00</b>

FUND	Unencumbered Balance July 1, 2023	Conversion of Prior Year Encumbrances	Taxes	Rollbacks & Other Reimbursements	Other Sources	Total \$\$ Available for Appropriation
<b>DEBT SERVICE FUND</b>	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
002-0000 Bond Retirement Fund	921,512.00		469,000.00	61,000.00	146,857.00	1,598,369.00
002-9000 Debt Service Refinancing	0.00				0.00	0.00
						0.00
						0.00
<b>TOTAL DEBT SERVICE FUND</b>	<b>921,512.00</b>	<b>0.00</b>	<b>469,000.00</b>	<b>61,000.00</b>	<b>146,857.00</b>	<b>1,598,369.00</b>
<b>CAPITAL PROJECTS FUND</b>	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
003 Permanent Improvement *	188,268.00		83,000.00	10,000.00	30,957.00	312,225.00
004 Bldg	10,001.00				1,000.00	11,001.00
010 OSFC State 9000	0.00				0.00	0.00
010 OSFC Local 9001	0.00				0.00	0.00
070 Capital Projects	606,025.00				50,000.00	656,025.00
450 School Net Plus						0.00
454 Technical Equity Grant						0.00
497 Emergency School Bldg						0.00
						0.00
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>804,294.00</b>	<b>0.00</b>	<b>83,000.00</b>	<b>10,000.00</b>	<b>81,957.00</b>	<b>979,251.00</b>
<b>SPECIAL ASSESSMENT FUND</b>	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
						0.00
						0.00
<b>TOTAL SPECIAL ASSESSMENT FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ENTERPRISE FUND</b>	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
006 Food Service Fund	299,035.00				800,195.00	1,099,230.00
009 Uniform School Supplies	0.00				0.00	0.00
						0.00
						0.00
<b>TOTAL ENTERPRISE FUND</b>	<b>299,035.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>800,195.00</b>	<b>1,099,230.00</b>
<b>INTERNAL SERVICE FUND</b>	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
014 Rotary Fund	0.00				100.00	100.00
024 Employee Benefits Fund	248,229.00				2,104,600.00	2,352,829.00
						0.00
						0.00
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>248,229.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,104,700.00</b>	<b>2,352,929.00</b>
<b>FIDUCIARY FUND</b>	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
007 Trust Fund	0.00				0.00	0.00
022 Custodial Refresh	33,101.00				33,850.00	66,951.00
026 South Central Consortium	0.00				0.00	0.00
						0.00
						0.00
<b>TOTAL FIDUCIARY FUND</b>	<b>33,101.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,850.00</b>	<b>66,951.00</b>

## OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

Revised Code, Sec 5705.36

February 6, 2023

Office of Budget Commission, Fairfield County, Ohio.  
 To the TAXING AUTHORITY of: PICKERINGTON LOCAL SCHOOL DISTRICT

**The following is the "Amended Certificate of Estimated Resources" for the fiscal year beginning July 1st, 2023, as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:**

FUND	Unencumbered Balance July 1, 2023	Conversion of Prior Year Encumbrances	Taxes	Rollbacks & Other Sources	Total \$\$ Available for Appropriation
General Fund *	18,722,040.00	0.00	42,175,000.00	92,706,890.00	153,603,930.00
Special Revenue Fund	8,031,266.00	0.00	456,000.00	10,995,903.00	19,483,169.00
Debt Service Fund	7,756,410.00	0.00	11,750,000.00	1,468,493.00	20,974,903.00
Capital Projects Fund	99,821,000.00	0.00	1,745,000.00	4,375,000.00	105,941,000.00
Special Assessment Fund	0.00	0.00	0.00	0.00	0.00
Enterprise Fund	4,886,817.00	0.00	0.00	4,530,207.00	9,417,024.00
Internal Service Fund	11,678,136.00	0.00	0.00	16,641,358.00	28,319,494.00
Fiduciary Fund	92,072.00	0.00	0.00	11,810,062.00	11,902,134.00
					0.00
					0.00
					0.00
					0.00
<b>TOTALS</b>	<b>150,987,741.00</b>	<b>0.00</b>	<b>56,126,000.00</b>	<b>142,527,913.00</b>	<b>349,641,654.00</b>

JOHN M. WALSH, TREASURER / CFO  
 PICKERINGTON LSD  
 90 EAST STREET  
 PICKERINGTON, OH 43147

Budget Commission:

*Carli L. Brown*  
 \_\_\_\_\_  
*James W. Balaban*  
 \_\_\_\_\_  
*[Signature]*  
 \_\_\_\_\_





**OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES**

Revised Code, Sec 5705.36

February 6, 2023

Office of Budget Commission, Fairfield County, Ohio.  
 To the TAXING AUTHORITY of: WALNUT TOWNSHIP L.S.D.

The following is the "Amended Certificate of Estimated Resources" for the fiscal year beginning July 1st, 2023, as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:

FUND	Unencumbered		Taxes	Rollbacks & Other Sources	Total \$\$ Available for Appropriation
	Balance	July			
		1, 2023			
General Fund *	4,882,887.94		5,963,000.00	4,837,482.00	15,683,369.94
Special Revenue Fund	269,292.43		0.00	453,031.75	722,324.18
Debt Service Fund *		0.00	0.00	0.00	0.00
Capital Projects Fund	104,218.22		0.00	81,000.00	185,218.22
Special Assessment Fund		0.00	0.00	0.00	0.00
Enterprise Fund	69,538.05		0.00	377,900.00	447,438.05
Internal Service Fund	150,044.92		0.00	1,613,956.52	1,764,001.44
Fiduciary Fund		0.00	0.00	3,000.00	3,000.00
					0.00
					0.00
					0.00
					0.00
<b>TOTALS</b>	<b>5,475,981.56</b>		<b>5,963,000.00</b>	<b>7,366,370.27</b>	<b>18,805,351.83</b>

Budget Commission:

JILL BRADFORD, TREASURER  
 WALNUT TOWNSHIP LSD  
 11850 LANCASTER STREET  
 MILLERSPORT, OH 43046

*Cassie L. Brown*  
 \_\_\_\_\_  
*James N. Bahnsen*  
 \_\_\_\_\_  
*[Signature]*  
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OFFICIAL CERTIFICATE 0

FUND	Unencumbered Balance July 1, 2023	Taxes	Rollbacks & Other Reimbursements	Other Sources	Total \$\$ Available for Appropriation
<b>(001-0000) General Fund *</b>	4,882,887.94	5,963,000.00	577,000.00	4,260,482.00	15,683,369.94
<b>(001-9196) General Bus</b>	0.00	0.00			0.00
<b>(001-9992) Capital &amp; Maintenance Set-Aside</b>	0.00	0.00			0.00
<b>(001-9991) Textbook &amp; Instructional Materials</b>	0.00	0.00			0.00
<b>(001-9993) Statutory Budget Reserve</b>					0.00
<b>(001-9994) Parity Aid</b>	0.00				0.00
<b>TOTAL GENERAL FUND</b>	<b>4,882,887.94</b>	<b>5,963,000.00</b>	<b>577,000.00</b>	<b>4,260,482.00</b>	<b>15,683,369.94</b>
<b>SPECIAL REVENUE FUND</b>	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
018 Public School Support	21,796.18			12,112.00	33,908.18
019 Teen Eco Summit Project Grant	0.00			0.00	0.00
029 Education Foundation					0.00
032 Venture Capital					0.00
035 Termination Benefits (old 022)	30,000.00			30,000.00	60,000.00
200 Student Activity Fund	26,662.00			62,000.00	88,662.00
300 Athletic Fund	1,000.00			94,500.00	95,500.00
402 DPPF					0.00
416 Local Professional Development Block Grant					0.00
432 EMIS	0.00			0.00	0.00
440 FY04 Entry Yr				0.00	0.00
447 DPIA					0.00
451 Data Communications Support - One Net	0.00			3,600.00	3,600.00
452 School Net Prof Dev				0.00	0.00
455 Textbook/Instructional Materials					0.00
459 Ohio Reads					0.00
460 Summer Intervention FY04					0.00
466 Straight A Fund (AOS Bulletin 2000-008)	0.00			0.00	0.00
467 Student Wellness and Success Fund	0.00			0.00	0.00
494 Poverty Aid - FY06	0.00			0.00	0.00
499 Misc State Grants	64.00			0.00	64.00
504 Education Jobs				0.00	0.00
506 Race To The Top	0.00			0.00	0.00
507 ESSER Fund	190,000.00			0.00	190,000.00
510 Coronavirus Relief Fund	0.00			0.00	0.00
514 Title II - FY 2000					0.00
516 9010 IDEA-B - FY2014	0.00			111,000.00	111,000.00
516 932N IDEA-B - FY 2011 ARRA				0.00	0.00
524 Central Ohio Tech Prep					0.00
532 932N Education Stabilization - FY 10				0.00	0.00
532 932N Education Stabilization - FY 10 (ARRA)					0.00
533 9210 Title II D-FY 2010	0.00			0.00	0.00
536 9220 Title I Non-Competitive	(229.75)			229.75	0.00
551 Limited English Prof					0.00
572 Title I (formerly Chapter I)					0.00
572 9010 Title I FY 14	0.00			86,390.00	86,390.00
572 932N Title I FY 10 ARRA	0.00			0.00	0.00
573 Title VI (formerly Chapter II)				0.00	0.00
584 Title IV Safe & Drug Free Schools	0.00			0.00	0.00
587 IDEA Preschool-Handicapped	0.00			1,200.00	1,200.00
588 FCC E-Rate					0.00
589 Continuous Improvement Implementation					0.00

590 Title II-A FY03	0.00			15,000.00	15,000.00
599 Misc Federal	0.00			37,000.00	37,000.00
					0.00
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>269,292.43</b>	<b>0.00</b>	<b>0.00</b>	<b>453,031.75</b>	<b>722,324.18</b>
<b>FUND</b>	<b>Unencumbered Balance July 1, 2023</b>	<b>Taxes</b>	<b>Rollbacks &amp; Other Reimbursements</b>	<b>Other Sources</b>	<b>Total \$\$ Available for Appropriation</b>
<b>DEBT SERVICE FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
002 Bond Retirement *	0.00	0.00	0.00	0.00	0.00
					0.00
<b>TOTAL DEBT SERVICE FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CAPITAL PROJECTS FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
003 Permanent Improvement Fund	104,218.22			81,000.00	185,218.22
004 Capital Assets Fund	0.00			0.00	0.00
450 School Net Plus	0.00			0.00	0.00
					0.00
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>104,218.22</b>	<b>0.00</b>	<b>0.00</b>	<b>81,000.00</b>	<b>185,218.22</b>
<b>SPECIAL ASSESSMENT FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
					0.00
					0.00
<b>TOTAL SPECIAL ASSESSMENT FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ENTERPRISE FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
006 Lunchroom Fund	186.00			364,900.00	365,086.00
009 Uniform Supplies Fund	69,352.05			13,000.00	82,352.05
011 Community Support Fund					0.00
					0.00
<b>TOTAL ENTERPRISE FUND</b>	<b>69,538.05</b>	<b>0.00</b>	<b>0.00</b>	<b>377,900.00</b>	<b>447,438.05</b>
<b>INTERNAL SERVICE FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
007 Donations/Trust Fund	2,044.92			12,200.00	14,244.92
007-9991 Unclaimed monies	0.00			1,756.52	1,756.52
024 Employee Benefits Self Insurance	148,000.00			1,600,000.00	1,748,000.00
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>150,044.92</b>	<b>0.00</b>	<b>0.00</b>	<b>1,613,956.52</b>	<b>1,764,001.44</b>
<b>FIDUCIARY FUND</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
022 Tournament Fund	0.00			3,000.00	3,000.00
					0.00
<b>TOTAL FIDUCIARY FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00</b>

# FAIRFIELD COUNTY BUDGET COMMISSION

210 EAST MAIN STREET  
LANCASTER, OHIO 43130  
(740) 652-7021  
Fax: (740) 652-7029

President: Kyle Witt, Prosecutor  
Vice-President: James Bahnsen, Treasurer  
Secretary: Carri L. Brown, Auditor

February 6, 2023

Lana Fairchild, Treasurer  
Amanda Clearcreek Local Schools  
328 East Main Street  
Amanda, OH 43102

RE: Request to Transfer Bond Retirement Funds

Dear Ms. Fairchild:

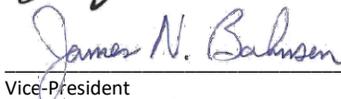
Thank you for your letter requesting approval to transfer the remaining Bond Retirement fund balance of \$20,967.84 to the Permanent Improvement fund. Per ORC 5705.14(C)(2), the school district requires the approval of the Budget Commission to accomplish said transfer of funds.

*"....Money in a bond fund or bond retirement fund of a city, local, exempted village, cooperative education, or joint vocational school district may be transferred to a specific permanent improvement fund provided that the county budget commission of the county in which the school district is located approves the transfer upon its determination that the money transferred will not be required to meet the obligations payable from the bond fund or bond retirement fund. In arriving at such a determination, the county budget commission shall consider the balance of the bond fund or bond retirement fund, the outstanding obligations payable from the fund, and the sources and timing of the fund's revenue....." (ORC 5705.14(C)(2))*

The 23 year Bond Retirement levy was approved by the voters for collection through 2022, however sufficient funds to cover the obligations were realized ahead of schedule. We stopped collecting on this levy in 2022. Sufficient time has elapsed and we are unaware of any outstanding encumbrances against this fund. The balance remaining within the fund is no longer required to meet further obligations of the bond issue thus your request to transfer the remaining balance of \$20,967.84 to the Permanent Improvement fund is approved.

Budget Commission:

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Vice-President

  
\_\_\_\_\_  
Secretary

Approved:  2  /  6  /  2023