



**Minutes for the Regular Meeting of the Budget Commission  
February 5, 2024**

A regular meeting of the Fairfield County Budget Commission was held on February 5, 2024, beginning at 8:30 a.m., at 108 N. High Street in Lancaster, Ohio.

**A. Pledge of Allegiance**

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

**B. Attendance Record**

Attending the regular meeting were Budget Commission members:

Prosecutor Kyle Witt,  
Treasurer Jim Bahnsen, and  
Auditor Carri Brown.

Also attending the meeting was Crystal Walker, Deputy Auditor.

**C. 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

The motion carried unanimously.

**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.

The recent notice for the regular meeting was included in the review packet.

The additional notice to political subdivisions eligible for county undivided local government funds was also included in the review packet.

#### **D. Review of Alternative Method to Apportion County Undivided Local Government Funds**

Auditor Brown reported that the agenda item for review of the alternate formula approved for local government fund distribution is required once every five years beginning in 2024. Public notice was provided, and additional notice was provided to all political subdivisions eligible to participate in the fund. The purpose of the agenda item is to review the alternative method and to take public testimony from any such political subdivision that wishes to testify. The attached alternative method to apportion county undivided local government funds was reviewed.

#### **E. Public Comments and Testimony**

An opportunity for public comments and testimony relative to the alternative method to apportion county undivided local government funds was provided. An opportunity for additional public comments was provided. There were no public comments made.

#### **F. Approval of Minutes of August 7, 2023**

The minutes from the meeting of August 7, 2023, were included in the review packet.

#### ***Motion for the Approval of Minutes of August 7, 2023***

On the motion of Jum Bahnsen and the second of Carri Brown, the Budget Commission voted to approve the minutes of August 7, 2023.

Discussion: None.

Roll call vote of the motion resulted as follows:

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

The motion carried unanimously.



**G. 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 continues to express gratitude for the efficiency of the Budget Commission procedures.

A written report from Settlements and Administration Analyst, Amanda Rollins, was also reviewed.

The report and the proposed resolutions were provided in a review packet to all Budget Commission members prior to the meeting.

**H. Resolutions, Voting List**

The Budget Commission members reviewed resolutions for a vote.

***Motion to approve resolutions***

***02.05.2024.a : A resolution to approve multiple Fairfield County school district tax collection estimates and tax rates to be levied for tax year 2023/2024, for the districts fiscal year 2025***

***02.05.2024.b : A resolution to sign the Official Certificates of Estimated Resources for multiple school districts***

On the motion of Jim Bahnsen and the second of Kyle Witt, the Budget Commission voted to approve the resolutions as presented: 02.05.2024.a -and- 02.05.2024.b.

Discussion: None.

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

The motion carried unanimously.



**I. Open Items**

Carri Brown reported that if there are requests for documentation, records are available by contacting Amanda Rollins, Deputy Auditor/Settlements and Administration Analyst, at (740) 652-7021.

She added that electronic signatures will be utilized for the Budget Commission as has been the practice in recent years. 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.

**J. Next Meeting – Monday, April 1, 2024, 8:30 am.**

Carri Brown reported the next meeting will be held April 1, 2024, 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. Kyle Witt indicated that he may be sending a delegate, Amy Brown-Thompson for the April 1, 2024, meeting.

**K. Adjourn**

On the motion of Jim Bahnsen and the second of Kyle Witt, the Budget Commission voted to adjourn at 8:37 a.m.

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

The motion carried unanimously.

*I certify the forgoing is a true and accurate copy of minutes for the Fairfield County Budget Commission meeting held February 5, 2024.*

Dr. Carri L. Brown, County Auditor

## PUBLIC NOTICE - NOTICE OF BUDGET COMMISSION MEETINGS

The Budget Commission of Fairfield County, Ohio, in compliance with RC 121.22(F), has a method whereby any person may determine the date, time and place of regular meetings and the date, time, place and purposes of special meetings of the Board, and whereby the news media may be notified of the date, time, place and purposes of special and emergency meetings of the Budget Commission.

### 1. Regular meetings

Regular meetings of the Budget Commission will be held the first Monday in February and the first Monday in August as required by RC 5705.27 at 8:30 am in February and 8:30 am in August -and- as required by RC 3709.28 the first Monday in April at 8:30 am in the County Auditor's Conference Room at 108 N. High Street, Lancaster, Ohio. Hard copies of notice for these meetings will be placed at 108 N. High Street at the front entrance.

Any additional regular meetings, if needed, of the Budget Commission will be held the last Monday of each month, unless a legal holiday, then the next business day, at 8:30 am in the County Auditor's Conference Room at 108 N. High Street, Lancaster, Ohio. Hard copies of notice for these meetings will be placed at 108 N. High Street at the front entrance.

The Settlements and Administration Analyst or the Communications Officer as back-up shall give notice of regular meetings by posting a hard copy of this notice at 108 N. High Street at the front entrance and on a bulletin board in the County Courthouse, 210 East Main Street, Lancaster, Ohio.

If the date, time, or location of a regular meeting is changed, notice shall be posted at least twenty-four hours prior to the meeting. Members of the Budget Commission will be notified of meetings electronically.

### 2. Special and emergency meetings

Special meetings of the Budget Commission will be held at the call of any member of the Commission. The call for a special meeting shall specify the date, time, location and purposes of the meeting. Unless otherwise provided, special meetings will be held at the office of the County Auditor in the County Auditor's Conference Room at 108 N. High Street, Lancaster, Ohio.

The Settlements and Administration Analyst or the Communications Officer as back-up shall give notice of the date, time, location and purposes of a special meeting other than an emergency meeting by posting a hard copy of a notice at 108 N. High Street, Lancaster, Ohio, at the front entrance. Notice shall be posted as far in advance of the meeting as practicable, but not less than twenty-four hours prior to the meeting.

If there is sufficient time to provide twenty-four hours' notice, the Settlements and Administration Analyst or the Communications Officer as back-up shall give notice of an emergency meeting in the same manner as notice of a nonemergency special meeting.

### 3. Notice to news media of special and emergency meetings

News media who have required notice of special meetings shall be individually notified by the Settlements and Administration Analyst or Communications Officer of the date, time, location and purposes of any such meeting at least twenty-four hours in advance of the meeting.

If the meeting is an emergency meeting, the member or members calling it shall immediately notify the media who have requested notification of the date, time, location and purposes of the meeting.

### 4. Notice of meetings to discuss particular business

The Settlements and Administration Analyst or the Communications Officer as back-up shall give reasonable advance notice of any special meeting, at which a particular type of public business is to be discussed, to any person who has requested such notice.

If time permits, such notice shall be given. A request for notice shall be in writing, shall state the requestor's name, address, telephone number, email address (if available) and the nature of the public business in which the requestor has a particular interest and desires notice. Any such request shall remain in force for 12 months.

### 5. Special notice required by law

When a particular form or method of notice is required by statute for a public hearing or meeting of the Budget Commission, notice of the hearing or meeting shall be given in the form and manner prescribed by statute in addition to notice otherwise required under this notice.

**PUBLIC NOTICE**

**Fairfield County Budget Commission Meeting**

The Fairfield County Budget Commission will meet February 5, 2024, at 8:30 a.m. at 108 N. High Street, Lancaster. This body is responsible for determining proper allocations of public funds, including state shared revenues, to public bodies, including local governments and libraries. A copy of the agenda can be found at <https://www.co.fairfield.oh.us/auditor/Budget-Commission.html>. If there are questions, please call (740) 652-7021.



# A G E N D A

## OFFICE OF COUNTY AUDITOR

County Auditor  
Carri L. Brown, PhD, MBA, CGFM  
carri.brown@fairfieldcountyohio.gov

January 16, 2024

### Notice to Political Subdivisions Eligible for County Undivided Local Government Funds

**The Fairfield County Budget Commission will meet on February 5, 2024, at 8:30 a.m. at 108 N. High Street, Lancaster. The meeting room number is 202. This public hearing is scheduled in accordance with ORC 5747.53.**

You are not required to attend this meeting (as has been the normal pattern for Budget Commission meetings over the past two years). You are invited to attend. You can attend in person, or you can attend by calling in or using a virtual option.

Here is the information for virtual attendance and for calling in:

**Those who would like to join the Budget Commission Teams meeting may do so from their computer, mobile app, or room device by visiting the link below and entering the following meeting ID: 219 120 163 345 and passcode: Qq5CUV.**

[https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_MTNkMWYzNWQtYWM0Ni00OTY3LTkxN2ItMDY2MDFkYjJhYjYx%40thread.v2/0?context=%7b%22Tid%22%3a%22aeb39b4a-3e40-48b1-92d1-eba9b6ae6b9d%22%2c%22Oid%22%3a%22dae2e49b-09b2-4bc4-a2e4-412aae77a491%22%7d](https://teams.microsoft.com/l/meetup-join/19%3ameeting_MTNkMWYzNWQtYWM0Ni00OTY3LTkxN2ItMDY2MDFkYjJhYjYx%40thread.v2/0?context=%7b%22Tid%22%3a%22aeb39b4a-3e40-48b1-92d1-eba9b6ae6b9d%22%2c%22Oid%22%3a%22dae2e49b-09b2-4bc4-a2e4-412aae77a491%22%7d)

**Those who would like to attend the hearing using the *conference call* option may dial 1-917-809-8575 or 1-872-704-2343 and enter the conference identification number: 541 957 599 #.**

**If you would like to RSVP, please RSVP to Amanda Rollins, at [amanda.rollins@fairfieldcountyohio.gov](mailto:amanda.rollins@fairfieldcountyohio.gov) by January 31, 2024.**

The Budget Commission is the body responsible for determining allocations of public funds, including state shared revenues, to public bodies, including local governments and libraries.

**A copy of the agenda for February 5 is attached. The Budget Commission will also meet on April 1 and August 5.**

If you have any questions, please contact Amanda Rollins, at 740 652 7021.

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| LGF Notice Recipients                       |                     |                                |  |
|---|---------------------|--------------------------------|--|
| Contact Name                                | Title               | Taxing Authority               |  |
| CARRIE AYERS                                | FISCAL OFFICER      | VILLAGE OF AMANDA              |  |
| BRIAN BIBLER                                | FISCAL OFFICER      | VILLAGE OF BALTIMORE           |  |
| LYDIA COAKLEY                               | FISCAL OFFICER      | VILLAGE OF BREMEN              |  |
| JENNIFER DENNIS                             | CLERK/TREAS         | VILLAGE OF BUCKEYE LAKE        |  |
| AMANDA JACKSON                              | FINANCE DIRECTOR    | CITY OF CANAL WINCHESTER       |  |
| MARY E. DAWSON                              | CLERK               | VILLAGE OF CARROLL             |  |
| MEGAN N. KILGORE                            | AUDITOR             | CITY OF COLUMBUS               |  |
| TRICIA NETTLES/ ANITRA SCOTT/ ELANTA O'HARE | AUDITOR             | CITY OF LANCASTER              |  |
| JACINTA FLOWERS                             | FISCAL OFFICER      | VILLAGE OF LITHOPOLIS          |  |
| SUSAN A. RAMSEY                             | FISCAL OFFICER      | VILLAGE OF MILLERSPORT         |  |
| CHRISTOPHER P. SCHORNACK                    | FINANCE DIR         | CITY OF PICKERINGTON           |  |
| PENNY MARQUART                              | CLERK/TREAS         | VILLAGE OF PLEASANTVILLE       |  |
| JONI CRAWFORD and KEONNA WHITE              | FINANCE MANAGER     | CITY OF REYNOLDSBURG           |  |
| CINDY E. LEWIS                              | CLERK               | VILLAGE OF RUSHVILLE           |  |
| BARBARA GOODMAN                             | CLERK               | VILLAGE OF STOUTSVILLE         |  |
| JILL BRADFORD                               | FISCAL OFFICER      | VILLAGE OF SUGAR GROVE         |  |
| AARON L. REEDY                              | FISCAL OFFICER      | VILLAGE OF THURSTON            |  |
| JENNIFER EFFINGER                           | FISCAL OFFICER      | VILLAGE OF WEST RUSHVILLE      |  |
| MELISSA TREMBLAY                            | FISCAL OFFICER      | AMANDA TOWNSHIP                |  |
| AMY OXLEY                                   | FISCAL OFFICER      | BERNE TOWNSHIP                 |  |
| HOLLY MATTEI                                | FISCAL OFFICER      | BLOOM TOWNSHIP                 |  |
| CAROLYN HOLBROOK                            | FISCAL OFFICER      | CLEARCREEK TOWNSHIP            |  |
| DAWN R. WYNE                                | FISCAL OFFICER      | GREENFIELD TOWNSHIP            |  |
| CHARLES RESSLEY                             | FISCAL OFFICER      | HOCKING TOWNSHIP               |  |
| RICK MAY                                    | FISCAL OFFICER      | LIBERTY TOWNSHIP               |  |
| KRISTIN BALTHASER                           | FISCAL OFFICER      | MADISON TOWNSHIP               |  |
| JAMES M. SNYDER                             | FISCAL OFFICER      | PLEASANT TOWNSHIP              |  |
| VICKI M. YOUNG                              | FISCAL OFFICER      | RICHLAND TOWNSHIP              |  |
| LISA BURNWORTH                              | FISCAL OFFICER      | RUSHCREEK TOWNSHIP             |  |
| VANESSA NIEKAMP                             | FISCAL OFFICER      | VIOLET TOWNSHIP                |  |
| PAM UNDERWOOD/ TAMMY OLIVER                 | FISCAL OFFICER      | WALNUT TOWNSHIP                |  |
| GINGER CAITO                                | FINANCE/ADMIN CLERK | FAIRFIELD COUNTY PARK DISTRICT |  |
| FAIRFIELD COUNTY COMMISSIONERS              |                     | FAIRFIELD COUNTY COMMISSIONERS |  |



**The Basic Formula for the Distribution of Local Government Funds**

The Fairfield County Budget Commission distributes **Local Government Funds** based on an **alternative formula** which was first in place in 1996. The alternative formula is operationalized for the 2024 allocation as follows:

|  |     |
|--|-----|
| <b>Fairfield County</b>  | 45% |
| <b>Fairfield County Park District</b>                              | 1%  |
| <b>City of Lancaster</b>   | 27% |
| <b>Corporations (Villages and Cities other than Lancaster)</b>     | 11% |
| <i>prorated by population, using recent U.S. Census population</i> |     |
| <b>Townships</b>   | 16% |
| <i>prorated by population, using recent U.S. Census population</i> |     |



# A G E N D A

## OFFICE OF COUNTY AUDITOR

County Auditor  
Carri L. Brown, PhD, MBA, CFM  
carri.brown@fairfieldcountyoohio.gov

### **Fairfield County Budget Commission Meeting Minutes**

Date: August 7, 2023

Location: 108 N. High Street, Lancaster, OH

Meeting Purpose Statement: The purpose of the meeting is to determine if tax levies are properly authorized, to set the appropriate taxing rates, to accept testimony and comments from political subdivisions and members of the public, and to identify allocations for local governments and libraries.

#### **A. Call to Order/Pledge of Allegiance**

The meeting was called to order at 8:30 a.m. Those in attendance pledged allegiance to the Flag of the United States of America.

#### **B. Announcements/Attendance Record**

Attending the meeting were Budget Commission members:

- Kyle Witt, County Prosecutor (joining following the approval of the minutes of April 3, 2023)
- Jim Bahnsen, County Treasurer
- Carri Brown, County Auditor

Also attending were Bart Hampson and Staci Knisely from the Fairfield County Commissioners Office.

This meeting and agenda item was announced to all participants and entities by email, in the media, and on the county website.

#### **C. Approval of Minutes from April 3, 2023**

The minutes from April 3, 2023, were presented in draft form earlier, and were posted on the county website.

#### ***Motion for the Approval of Minutes of April 3, 2023***

On the motion of Jim Bahnsen and the second of Carri Brown, the Budget Commission voted to approve the minutes of April 3, 2023.

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**OFFICE OF COUNTY AUDITOR**

County Auditor  
Carri L. Brown, PhD, MBA, CFM  
carri.brown@co.fairfield.oh.us

Roll call vote of the motion resulted as follows:

Voting aye thereon: Jim Bahnsen and Carri Brown; not present: Kyle Witt

**D. Testimony Regarding the Alternate Formula in Use & Other Public Comments**

A summary of the basic formula for the distribution of Local Government Funds was reviewed. DR. Brown provided history of the alternative formula. Each county has different factors and variables they evaluate to arrive at an alternative formula. Population is usually a factor, as it is in the alternative formula for Fairfield County.

The alternative formula was first in place in 1996. There are no outstanding questions about the alternative formula that is in use.

The formula was used for the allocation calculation for the resolution "b" posed during this meeting. The formula was discussed, as below:

**The Basic Formula for the Distribution of Local Government Funds**

The Fairfield County Budget Commission distributes **Local Government Funds** based on an **alternative formula**. The alternative formula is operationalized for the 2024 allocation as follows:

|  |     |
|--|-----|
| <b>Fairfield County</b>  | 45% |
| <b>Fairfield County Park District</b>                              | 1%  |
| <b>City of Lancaster</b>   | 27% |
| <b>Corporations (Villages and Cities other than Lancaster)</b>     | 11% |
| <i>prorated by population, using recent U.S. Census population</i> |     |
| <b>Townships</b>   | 16% |

*prorated by population, using recent U.S. Census population*

*There were no public comments.*

**E. Review of Report from Settlements and Administration Manager**

A written report from the Settlements and Administration Manager was reviewed and is included with these minutes.



# A G E N D A

## OFFICE OF COUNTY AUDITOR

County Auditor  
Curtis L. Brown, PhD, MBA, CGFM  
cubrown@fairfieldcountyoa.org

The new manager is Sarah Quinn. Dr. Brown stated Ms. Quinn has learned a lot in a short time and is doing very well in her new role. Sufficient information from the multiple entities was received to prepare resolutions for this meeting and to recommend them for approval.

Dr. Brown mentioned that Bloom Township has prepared a long-term plan that is a good example for other townships who are creating and evaluating long term plans.

### **F. County General Fund Update**

Dr. Brown provided an overview of the county general fund.

For the county general fund, the unassigned cash balance at 12.31.2022 was \$32.5 million, a 25% increase over the prior year and about three times the formally targeted cash balance. The long-term projections show use of carry-over cash.

The county bond rating is Aa2, reviewed twice in 2021 and again in 2022. This shows a healthy financial structure and excellent ability to meet obligations.

Within the enterprise resource planning system in budget level 3 for 2024, 2024 revenue estimates mirror those of 2023.

For 2024, the top four general fund revenue sources are sales tax, property taxes, interest, and conveyance fees. Interest has shown an increase recently based on the rise in interest rates and management strategies for funds.

Preliminary estimates are within the system even though a tax budget is no longer required.

The Commissioners have communicated their expenditure budget parameters for 2024, which includes a 5% increase for health benefits.

Looking at a mid-year 2023 review, general fund revenues are slightly exceeding estimates. As of June 30, 2022, of the estimated \$61.5 M, \$33.2 M, or 54%, has been received. We are tracking slightly ahead of estimates in main categories of sales taxes, property taxes, and conveyance fees, as well as in the category of casino revenues.

The Clerk of Courts Certificate of Title interfund transfer has not been negotiated yet.



# A G E N D A

## OFFICE OF COUNTY AUDITOR

County Auditor  
Carol L. Brown, PhD, MBA, CFM  
c.l.brown@fairfield.oh.us | 740.652.7020

Overall, since 2022, we have shifted away from the historical practice of understating revenue estimates and have more realistic estimates in place.

Expenditure activity is below the budget, as required, and there have been budget adjustments for capital outlay.

A relatively small amount of debt was issued for airport hanger construction. The current legal debt margin exceeds \$110 M.

### G. Resolutions, Voting List

#### ***Motion for the Approval of Resolutions 08.07.2023.a.; 08.07.2023.b; 08.07.2023.c; and 08.07.2023.d***

On the motion of Jim Bahnsen and the second of Kyle Witt, the Budget Commission voted to approve Resolutions 08.07.2023.a.; 08.07.2023.b; 08.07.2023.c; and 08.07.2023.d, as follows:

**8.07.2023.a** : A resolution to approve multiple Fairfield County taxing district tax collection estimates and tax rates to be levied for tax year 2023, collected in 2024

**08.07.2023.b** A resolution to approve an allocation of Local Government Funds based on the alternative formula and the estimate received from the State of Ohio

**08.07.2023.c** A resolution to approve an allocation of Public Library Funds supported by an agreement among libraries

**08.07.2023.d** A resolution to sign the Official Certificates of Estimated Resources for multiple taxing districts

Discussion:

Dr. Brown reported a summary of some basic options was presented to the libraries who requested some support when they came to an impasse earlier in the year. That summary was distributed to the Budget Commission members individually.



# A G E N D A

## OFFICE OF COUNTY AUDITOR

County Auditor  
Carri L. Brown, PhD, MBA, CGFM  
carri.brown@fairfieldcountyohio.gov

The summary was helpful in developing new perspectives this year, and the libraries ultimately came to an agreement for 2024. The agreement is the basis for the allocation as presented in the resolution. The libraries plan to meet regularly to review longer term options. They have invited Dr. Brown to participate in discussions.

Also, the Local Government Funds (shared revenues) were about 4.7% lower than the previous year, and there is a possibility of an adjustment or a slight increase later, as the state continues its budgeting process. The reduction is based on the tax structure changes at the state level.

Roll call vote of the motion resulted as follows:

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

### H. Open Items

Dr. Brown reported *electronic signatures* would be used and copies of resolutions and documentation would be provided to the multiple entities.

In addition, the *notice procedure* for the Budget Commission was reviewed and is posted online and in the two buildings of the County Auditor, the Sandstone Historical Courthouse and the Real Estate Assessment Offices, for consistency, as there are other notices of public meetings in both buildings.

Dr. Brown reported there was a new presentation available that *explains governmental accounting* at a high level, and she is willing to provide that presentation to others. It has received good reviews from departmental officials and other counties.

Finally, Dr. Brown reported that *fact sheets* about proposed levies for the November ballot will be posted on the county website following the August election, so as not to be confusing about the November election date.

### I. Next Meeting

The next meeting for the Budget Commission is February 3, 2024, at 8:30 a.m.

### J. Adjourn

Kyle Witt made a motion to adjourn at 8:54 a.m. Jim Bahnsen seconded the motion which carried unanimously.

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**A G E N D A**  
**OFFICE OF COUNTY AUDITOR**

County Auditor  
Carri L. Brown, PhD, MBA, CGFM  
carri.brown@fairfieldcountyohio.gov

*I certify the minutes above are true and accurate for the Fairfield County Budget Commission Meeting held August 7, 2023.*

*Dr. Carri L. Brown, County Auditor*



## COUNTY BUDGET COMMISSION

County Auditor  
Carri L. Brown, PhD, MBA, CGFM  
carri.brown@fairfieldcountyohio.gov

County Prosecutor  
R. Kyle Witt  
kyle.witt@fairfieldcountyohio.gov

County Treasurer  
James N. Bahnsen  
jim.bahnsen@fairfieldcountyohio.gov

To: Budget Commission Members

From: Amanda Rollins, Deputy Auditor, Settlements and Administration Analyst

Date: February 5, 2024

Subject: Settlements and Administration Analyst's Report

On February 7, 2022, the Fairfield County Budget Commission waived, with unanimous vote, the requirement that the taxing authority of a subdivision or other taxing unit adopt a tax budget as provided under section 5705.28 of the Revised Code.

Therefore, we need entities to provide such information to the Commission so that the Commission may perform its duties, including dividing the rates of each school district's tax levies. To that end, we in the County Auditor's Office requested of all entities to provide: the estimated unencumbered cash balance as of 7.1.2024; the estimated revenues by fund; a list of transfers in and transfer out; the most recent audit report; and if carryover balances exceed 5 years of current expenditures, a summary of a 5-year plan. Sufficient information was received to recommend tax rates and to estimate the tax collections for the school districts.

The County Auditor's Office has also reviewed balances and available audit reports to develop the recommendation for the approval of rates.

Resolutions and supporting documentation for these matters have been prepared for the Budget Commission.

SERVE • CONNECT • PROTECT



**02.05.2024.a A resolution to approve multiple Fairfield County school district tax collection estimates and tax rates to be levied for tax year 2023/2024, for the districts fiscal year 2025**

**WHEREAS**, On February 7, 2022, the Fairfield County Budget Commission waived, with unanimous vote, the requirement that the taxing authority of a subdivision or other taxing unit adopt a tax budget as provided under section 5705.28 of the Revised Code;

**WHEREAS**, The Budget Commission requires taxing authorities to provide such information to the Commission as may be required to perform its duties, including dividing the rates of each of the subdivision's or taxing unit's tax levies;

**WHEREAS**, The County Auditor's Office has notified entities of the need to provide the estimated unencumbered cash balance as of 7.1.2024; the estimated revenues by fund; a list of transfers in and transfers out; the most recent audit report; and if carryover balances exceed 5 years of current expenditures, a summary of a 5-year plan;

**WHEREAS**, Sufficient information was received to recommend tax rates and to estimate the tax collections for each entity, as documented in the attachments;

**WHEREAS**, The County Auditor's Office has also reviewed balances and audit reports available to support or develop recommendations;

**NOW THEREFORE, BE IT RESOLVED BY THE FAIRFIELD COUNTY BUDGET COMMISSION, COUNTY OF FAIRFIELD, STATE OF OHIO:**

**Section 1.** The Fairfield County Budget Commission approves the attached tax collection estimates and tax rates to be levied for tax year 2023/2024, for collections in 2025, as attached, for the listed taxing districts. These estimates and rates are documented on "Schedule A".

**Section 2.** The Fairfield County Budget Commission instructs the County Auditor's Office to file a copy of the attached "Schedule A" within its records.

**Section 3.** The Fairfield County Budget Commission authorizes the County Auditor's Office to report the approval to the multiple entities.

Prepared by: Amanda Rollins, Settlements and Administration Analyst  
Supplemental materials are attached.



**SCHEDULE A**  
 SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY THE FAIRFIELD  
 COUNTY BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED TAX RATES

| FUND                                  | Amount approved by Budget Comm. Inside 10M. Limit | Amount to be Derived Outside 10M. Limit | Auditor's Estimate of Tax Rate to be Levied |                          |
|---------------------------------------|---|---|---|--------------------------|
|                                       |   |   | Inside 10 Mill Limit TY                     | Outside 10 Mill Limit TY |
| Type                                  | Column 1  | Column 2                                | Column 3                                    | Column 4                 |
| <b>A</b> General Fund/Current Expense | 1,660,000   | 8,797,000                               | 5.20  | 38.70                    |
|                                       |   |   |   |                          |
|                                       |   |   |   |                          |
|                                       |   |   |   |                          |
| <b>TOTAL</b>                          | 1,660,000   | 8,797,000                               | 5.20  | 38.70                    |

**SCHEDULE B**  
 LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

| FUND  | Maximum Rate Authorized to be Levied | TY County Auditor's Estimate of Yield of Levy |
|---|--------------------------------------|---|
| <b>GENERAL FUND:</b>  |                                      |   |
| 1 General Fund/Current Expense Levy authorized by voters on 01/1/1976 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT | 22.80                                |   |
| 2 General Fund/Current Expense Levy authorized by voters on 06/6/1978 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT | 6.00                                 | 10,457,000                                    |
| 3 General Fund/Current Expense Levy authorized by voters on 06/2/1992 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT | 9.90                                 |   |
|   |                                      |   |
|   |                                      |   |
| <b>TOTAL GENERAL FUND OUTSIDE 10 MILL LIMIT</b>   | 38.70                                | 10,457,000                                    |
| <b>SPECIAL LEVY FUNDS:</b>  |                                      |   |
|   |                                      |   |
|   |                                      |   |
|   |                                      |   |
|   |                                      |   |
|   |                                      |   |

**SCHEDULE A  
SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY THE FAIRFIELD  
COUNTY BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED TAX RATES**

| FUND                                  | Amount approved by Budget Comm. Inside 10M. Limit | Amount to be Derived Outside 10M. Limit | Auditor's Estimate of Tax Rate to be Levied |                          |
|---------------------------------------|---|---|---|--------------------------|
|                                       |   |   | Inside 10 Mill Limit TY                     | Outside 10 Mill Limit TY |
| Type                                  | Column 1  | Column 2                                | Column 3                                    | Column 4                 |
| <b>A</b> General Fund/Current Expense | 2,920,000   | 9,527,000                               | 5.10  | 37.20                    |
| <b>C</b> Bond Retirement              |   | 3,660,000                               |   | 6.10                     |
| <b>D</b> Permanent Improvement        |   | 472,000                                 |   | 1.20                     |
| <b>TOTAL</b>                          | 2,920,000   | 13,659,000                              | 5.10  | 44.50                    |

**SCHEDULE B  
LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES**

| FUND   | Maximum Rate Authorized to be Levied | TY County Auditor's Estimate of Yield of Levy |
|--|--------------------------------------|---|
| <b>GENERAL FUND:</b>   |                                      |   |
| <b>1</b> General Fund/Current Expense Levy authorized by voters on 01/1/1976 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT | 24.70                                |   |
| <b>2</b> General Fund/Current Expense Levy authorized by voters on 11/8/1977 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT | 5.50                                 | 12,447,000                                    |
| <b>3</b> General Fund/Current Expense Levy authorized by voters on 05/8/1990 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT | 7.00                                 |   |
| <b>TOTAL GENERAL FUND OUTSIDE 10 MILL LIMIT</b>  | <b>37.20</b>                         | <b>12,447,000</b>                             |
| <b>SPECIAL LEVY FUNDS:</b>   |                                      |   |
| <b>4</b> Bond Retirement Levy authorized by voters on 11/3/2009 for a period not to exceed 28 years. Expires Tax Year 2025: Last Collected 2026                | 2.00                                 |   |
| <b>5</b> Bond Retirement Levy authorized by voters on 11/3/2009 for a period not to exceed 28 years. Expires Tax Year 2037: Last Collected 2038                | 0.70                                 | 3,660,000                                     |
| <b>6</b> Bond Retirement Levy authorized by voters on 05/8/2018 for a period not to exceed 37 years. Expires Tax Year 2054: Last Collected 2055                | 3.40                                 |   |
| <b>7</b> Permanent Improvement Levy authorized by voters on 05/8/2018 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT        | 1.20                                 | 472,000                                       |

**SCHEDULE A  
SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY THE FAIRFIELD  
COUNTY BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED TAX RATES**

| FUND                                  | Amount approved by Budget Comm. Inside 10M. Limit | Amount to be Derived Outside 10M. Limit | Auditor's Estimate of Tax Rate to be Levied |                          |
|---------------------------------------|---|---|---|--------------------------|
|                                       |   |   | Inside 10 Mill Limit TY                     | Outside 10 Mill Limit TY |
| Type                                  | Column 1  | Column 2                                | Column 3                                    | Column 4                 |
| <b>A</b> General Fund/Current Expense | 1,800,000   | 6,851,000                               | 4.70  | 34.70                    |
| <b>C</b> Bond Retirement              |   | 612,000                                 |   | 1.60                     |
| <b>D</b> Permanent Improvement        |   | 376,000                                 |   | 3.00                     |
|                                       |   |   |   |                          |
|                                       |   |   |   |                          |
| <b>TOTAL</b>                          | <b>1,800,000</b>                                  | <b>7,839,000</b>                        | <b>4.70</b>                                 | <b>39.30</b>             |

**SCHEDULE B  
LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES**

| FUND   | Maximum Rate Authorized to be Levied | TY County Auditor's Estimate of Yield of Levy |
|--|--------------------------------------|---|
| <b>GENERAL FUND:</b>   |                                      |   |
| <b>1</b> General Fund/Current Expense Levy authorized by voters on 01/1/1976 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT | 19.60                                | 8,651,000                                     |
| <b>2</b> General Fund/Current Expense Levy authorized by voters on 06/7/1977 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT | 10.00                                |   |
| <b>3</b> General Fund/Current Expense Levy authorized by voters on 11/3/1981 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT | 5.10                                 |   |
|  |                                      |   |
|  |                                      |   |
| <b>TOTAL GENERAL FUND OUTSIDE 10 MILL LIMIT</b>  | <b>34.70</b>                         | <b>8,651,000</b>                              |
| <b>SPECIAL LEVY FUNDS:</b>   |                                      |   |
| <b>6</b> Bond Retirement Levy authorized by voters on 11/2/2004 for a period not to exceed 28 years. Expires Tax Year 2031: Last Collected 2032                | 1.60                                 | 612,000                                       |
| <b>5</b> Permanent Improvement Levy authorized by voters on 11/2/2021 for a period not to exceed 5 years. Expires Tax Year 2026: Last Collected 2027           | 3.00                                 | 376,000                                       |
|  |                                      |   |
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|  |                                      |   |

**SCHEDULE A**  
**SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY THE FAIRFIELD COUNTY BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED TAX RATES**

| FUND                                  | Amount approved by Budget Comm. Inside 10M. Limit | Amount to be Derived Outside 10M. Limit | Auditor's Estimate of Tax Rate to be Levied |                          |
|---------------------------------------|---|---|---|--------------------------|
|                                       |   |   | Inside 10 Mill Limit TY                     | Outside 10 Mill Limit TY |
| Type                                  | Column 1  | Column 2                                | Column 3                                    | Column 4                 |
| <b>A</b> General Fund/Current Expense | 5,320,000   | 26,968,000                              | 4.00  | 60.60                    |
| <b>C</b> Bond Retirement              |   | 7,986,000                               |   | 5.50                     |
| <b>D</b> Permanent Improvement        |   | 493,000                                 |   | 0.50                     |
| <b>TOTAL</b>                          | <b>5,320,000</b>                                  | <b>35,447,000</b>                       | <b>4.00</b>                                 | <b>66.60</b>             |

**SCHEDULE B**  
**LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES**

| FUND                       |   | Maximum Rate Authorized to be Levied | TY County Auditor's Estimate of Yield of Levy |
|----------------------------|---|--------------------------------------|---|
| <b>GENERAL FUND:</b>       |   |                                      |   |
| <b>1</b>                   | General Fund/Current Expense Levy authorized by voters on 01/1/1976 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT | 1.00                                 |   |
| <b>2</b>                   | General Fund/Current Expense Levy authorized by voters on 01/1/1976 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT | 31.70                                |   |
| <b>3</b>                   | General Fund/Current Expense Levy authorized by voters on 11/8/1977 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT | 10.00                                | 32,288,000                                    |
| <b>4</b>                   | General Fund/Current Expense Levy authorized by voters on 05/8/1990 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT | 10.00                                |   |
| <b>5</b>                   | General Fund/Current Expense Levy authorized by voters on 11/6/2001 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT | 7.90                                 |   |
|                            | <b>TOTAL GENERAL FUND OUTSIDE 10 MILL LIMIT</b>   | <b>60.60</b>                         | <b>32,288,000</b>                             |
| <b>SPECIAL LEVY FUNDS:</b> |   |                                      |   |
| <b>6</b>                   | Bond Retirement Levy authorized by voters on 03/6/2012 for a period not to exceed 37 years. Expires Tax Year 2048: Last Collected 2049                | 2.40                                 | 7,986,000                                     |
| <b>7</b>                   | Bond Retirement Levy authorized by voters on 05/7/2019 for a period not to exceed 37 years. Expires Tax Year 2056: Last Collected 2057                | 3.10                                 |   |
| <b>8</b>                   | Permanent Improvement Levy authorized by voters on 03/6/2012 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT        | 0.50                                 | 493,000                                       |
|                            |   |                                      |   |
|                            |   |                                      |   |
|                            |   |                                      |   |
|                            |   |                                      |   |

**SCHEDULE A  
SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY THE FAIRFIELD  
COUNTY BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED TAX RATES**

| FUND                                  | Amount approved by Budget Comm. Inside 10M. Limit | Amount to be Derived Outside 10M. Limit | Auditor's Estimate of Tax Rate to be Levied |                          |
|---------------------------------------|---|---|---|--------------------------|
|                                       |   |   | Inside 10 Mill Limit TY                     | Outside 10 Mill Limit TY |
| Type                                  | Column 1  | Column 2                                | Column 3                                    | Column 4                 |
| <b>A</b> General Fund/Current Expense | 1,400,000   | 4,798,000                               | 4.80  | 32.90                    |
| <b>C</b> Bond Retirement              |   | 525,000                                 |   | 2.00                     |
| <b>D</b> Permanent Improvement        |   | 93,000                                  |   | 0.50                     |
| <b>TOTAL</b>                          | 1,400,000   | 5,416,000                               | 4.80  | 35.40                    |

**SCHEDULE B  
LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES**

| FUND   | Maximum Rate Authorized to be Levied | TY County Auditor's Estimate of Yield of Levy |
|--|--------------------------------------|---|
| <b>GENERAL FUND:</b>   |                                      |   |
| <b>1</b> General Fund/Current Expense Levy authorized by voters on 01/1/1976 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT | 21.90                                |   |
| <b>2</b> General Fund/Current Expense Levy authorized by voters on 11/8/1977 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT | 7.00                                 | 6,198,000                                     |
| <b>3</b> General Fund/Current Expense Levy authorized by voters on 11/5/1985 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT | 4.00                                 |   |
| <b>TOTAL GENERAL FUND OUTSIDE 10 MILL LIMIT</b>  | <b>32.90</b>                         | <b>6,198,000</b>                              |
| <b>SPECIAL LEVY FUNDS:</b>   |                                      |   |
| <b>4</b> Permanent Improvement Levy authorized by voters on 03/4/2008 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT        | 0.50                                 | 93,000  |
| <b>7</b> Bond Retirement Levy authorized by voters on 03/4/2008 for a period not to exceed 28 years. Expires Tax Year 2035: Last Collected 2036                | 2.00                                 | 525,000                                       |

**SCHEDULE A  
SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY THE  
FAIRFIELD COUNTY BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED TAX RATES**

| FUND                                  | Amount approved by Budget Comm. Inside 10M. Limit | Amount to be Derived Outside 10M. Limit | Auditor's Estimate of Tax Rate to be Levied |                          |
|---------------------------------------|---|---|---|--------------------------|
|                                       |   |   | Inside 10 Mill Limit TY                     | Outside 10 Mill Limit TY |
| Type                                  | Column 1  | Column 2                                | Column 3                                    | Column 4                 |
| <b>A</b> General Fund/Current Expense | 9,090,000   | 38,624,000                              | 4.50  | 67.70                    |
| <b>C</b> Bond Retirement              |   | 13,124,000                              |   | 6.50                     |
| <b>D</b> Permanent Improvement        | 2,019,000   |   |   |                          |
| <b>E</b> Classroom Facilities -       |   | 519,000                                 |   | 0.50                     |
| <b>TOTAL</b>                          | <b>11,109,000</b>                                 | <b>52,267,000</b>                       | <b>4.50</b>                                 | <b>74.70</b>             |

**SCHEDULE B  
LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES**

| FUND  | Maximum Rate Authorized to be Levied | TY County Auditor's Estimate of Yield of Levy |
|---|--------------------------------------|---|
| <b>GENERAL FUND:</b>  |                                      |   |
| <b>1</b> General Fund/Current Expense Levy authorized by voters on 01/1/1976 for a period not to exceed CONT years. Expires Tax Year CONT. Last Collected CONT      | 24.00                                |   |
| <b>2</b> General Fund/Current Expense Levy authorized by voters on 06/7/1977 for a period not to exceed CONT years. Expires Tax Year CONT. Last Collected CONT      | 8.00                                 |   |
| <b>3</b> General Fund/Current Expense Levy authorized by voters on 11/4/1980 for a period not to exceed CONT years. Expires Tax Year CONT. Last Collected CONT      | 4.50                                 |   |
| <b>4</b> General Fund/Current Expense Levy authorized by voters on 11/5/1985 for a period not to exceed CONT years. Expires Tax Year CONT. Last Collected CONT      | 9.80                                 | 47,714,000                                    |
| <b>5</b> General Fund/Current Expense Levy authorized by voters on 11/7/2000 for a period not to exceed CONT years. Expires Tax Year CONT. Last Collected CONT      | 3.00                                 |   |
| <b>6</b> General Fund/Current Expense Levy authorized by voters on 11/6/2007 for a period not to exceed CONT years. Expires Tax Year CONT. Last Collected CONT      | 5.00                                 |   |
| <b>7</b> General Fund/Current Expense Levy authorized by voters on 03/4/2008 for a period not to exceed CONT years. Expires Tax Year CONT. Last Collected CONT      | 7.90                                 |   |
| <b>8</b> General Fund/Current Expense Levy authorized by voters on 11/8/2011 for a period not to exceed CONT years. Expires Tax Year CONT. Last Collected CONT      | 5.50                                 |   |
| <b>TOTAL GENERAL FUND OUTSIDE 10 MILL LIMIT</b>   | <b>67.70</b>                         | <b>47,714,000</b>                             |
| <b>SPECIAL LEVY FUNDS:</b>  |                                      |   |
| <b>17</b> Classroom Facilities - Maintenance Levy authorized by voters on 11/4/1997 for a period not to exceed 23 years. Expires Tax Year 2031. Last Collected 2032 | 0.50                                 | 519,000                                       |
| <b>13</b> Bond Retirement Levy authorized by voters on 11/7/2006 for a period not to exceed 28 years. Expires Tax Year 2033. Last Collected 2034                    | 1.70                                 |   |
| <b>15</b> Bond Refunding Levy authorized by voters on 11/7/2000 for a period not to exceed 27 years. Expires Tax Year 2026. Last Collected 2027                     | 3.30                                 | 13,124,000                                    |
| <b>16</b> Bond Retirement Levy authorized by voters on 11/8/2022 for a period not to exceed 37 years. Expires Tax Year 2058. Last Collected 2059                    | 1.50                                 |   |
|   |                                      |   |
|   |                                      |   |
|   |                                      |   |





**02.05.2024.b A resolution to sign the Official Certificates of Estimated Resources for multiple school districts**

**WHEREAS**, The Fairfield County Auditor's Office has received sufficient information to prepare Official Certificates of Estimated Resources for multiple school districts, as attached;

**NOW THEREFORE, BE IT RESOLVED BY THE FAIRFIELD COUNTY BUDGET COMMISSION, COUNTY OF FAIRFIELD, STATE OF OHIO:**

**Section 1.** The Fairfield County Budget Commission authorizes signing the attached Official Certificates of Estimated Resources for multiple school districts.

**Section 2.** The Fairfield County Budget Commission authorizes the County Auditor's Office to provide copies of the Official Certificates of Estimated Resources to the multiple entities, retaining a file copy.

Prepared by: Amanda Rollins, Settlements and Administration Analyst

Supplemental materials are attached.

## List of Official Certificates of Estimated Resources

| <b>Tax Authority</b>     | <b>Page</b> |
|--------------------------|-------------|
| <b><u>School</u></b>     |             |
| Amanda Clearcreek L.S.D. | 1-3         |
| Berne Union L.S.D.       | 4-6         |
| Bloom Carroll L.S.D.     | 7-9         |
| Fairfield Union L.S.D.   | 10-12       |
| Lancaster C.S.D.         | 13-15       |
| Liberty Union L.S.D.     | 16-18       |
| Pickerington L.S.D.      | 19-21       |
| Walnut L.S.D.            | 22-24       |

**OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES**

Revised Code, Sec 5705.36

February 5, 2024

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

**The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning July 1, 2024, 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, 2024 | Taxes               | Rollbacks & Other Sources | Total \$\$ Available for Appropriation |
|-------------------------|-----------------------------------|---------------------|---------------------------|--|
| General Fund *          | 14,986,787.00                     | 5,609,000.00        | 13,152,415.00             | 33,748,202.00                          |
| Special Revenue Fund    | 189,564.67                        | 0.00                | 998,273.00                | 1,187,837.67                           |
| Debt Service Fund       | 0.00                              | 0.00                | 0.00                      | 0.00                                   |
| Capital Projects Fund   | 21,010,000.00                     | 0.00                | 0.00                      | 21,010,000.00                          |
| Special Assessment Fund | 0.00                              | 0.00                | 0.00                      | 0.00                                   |
| Enterprise Fund         | 125,000.00                        | 0.00                | 750,000.00                | 875,000.00                             |
| Internal Service Fund   | 300,000.00                        | 0.00                | 3,487,316.00              | 3,787,316.00                           |
| Fiduciary Fund          | 165,000.00                        | 0.00                | 57,028.00                 | 222,028.00                             |
|                         |                                   |                     |                           | 0.00                                   |
|                         |                                   |                     |                           | 0.00                                   |
|                         |                                   |                     |                           | 0.00                                   |
|                         |                                   |                     |                           | 0.00                                   |
| <b>TOTALS</b>           | <b>36,776,351.67</b>              | <b>5,609,000.00</b> | <b>18,445,032.00</b>      | <b>60,830,383.67</b>                   |

Budget Commission:

*Carli L. Brown*  
 \_\_\_\_\_  
*James N. Bahson*  
 \_\_\_\_\_  
*R. J. Hill*  
 \_\_\_\_\_

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

OFFICIAL CERTIFICATE 0

| FUND   | Unencumbered Balance<br>July 1, 2024 | Taxes               | Rollbacks & Other Reimbursements | Other Sources        | Total \$\$ Available for Appropriation |
|--|--------------------------------------|---------------------|----------------------------------|----------------------|--|
| <b>001-0000 General Fund *</b>                         | 14,986,787.00                        | 5,609,000.00        | 698,000.00                       | 12,454,415.00        | 33,748,202.00                          |
| <b>001-9901 Textbook &amp; Instructional Materials</b> | 0.00                                 |                     |                                  |                      | 0.00                                   |
| <b>001-9902 Capital &amp; Maintenance Set-Aside</b>    | 0.00                                 |                     |                                  |                      | 0.00                                   |
| <b>001-9903 Statutory Budget Reserve Set-Aside</b>     | 0.00                                 |                     |                                  |                      | 0.00                                   |
| <b>TOTAL GENERAL FUND</b>                              | <b>14,986,787.00</b>                 | <b>5,609,000.00</b> | <b>698,000.00</b>                | <b>12,454,415.00</b> | <b>33,748,202.00</b>                   |
| <b>SPECIAL REVENUE FUND</b>                            | XXXXXXXXXXXXXX                       | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX       | XXXXXXXXXXXXXX                         |
| 007 Special Trust                                      | 45,000.00                            |                     |                                  | 30,518.00            | 75,518.00                              |
| 018 Public School Support                              | 41,000.00                            |                     |                                  | 16,827.00            | 57,827.00                              |
| 019 Other Grants                                       | 10,000.00                            |                     |                                  | 10,000.00            | 20,000.00                              |
| 034 Classroom Facilities Maintenance HS                | 2,500.00                             |                     |                                  | 0.00                 | 2,500.00                               |
| 200 Student Activity Fund                              | 75,000.00                            |                     |                                  | 177,936.00           | 252,936.00                             |
| 300 Dist. Mgd. Activities                              | 10,000.00                            |                     |                                  | 122,917.00           | 132,917.00                             |
| 402 DPPF   |                                      |                     |                                  |                      | 0.00                                   |
| 404  |                                      |                     |                                  |                      | 0.00                                   |
| 416 Professional Development Grant                     |                                      |                     |                                  |                      | 0.00                                   |
| 431 Model Project / Gifted                             |                                      |                     |                                  |                      | 0.00                                   |
| 432 EMIS   |                                      |                     |                                  |                      | 0.00                                   |
| 440 Entry Year Program                                 |                                      |                     |                                  |                      | 0.00                                   |
| 451 Data Communication                                 | 2,000.00                             |                     |                                  | 7,200.00             | 9,200.00                               |
| 452 School Net Prof Dev                                |                                      |                     |                                  |                      | 0.00                                   |
| 455 Textbooks/Instructional Subsidy                    |                                      |                     |                                  |                      | 0.00                                   |
| 459 Ohio Reads   |                                      |                     |                                  |                      | 0.00                                   |
| 460 Summer School Subsidy                              |                                      |                     |                                  |                      | 0.00                                   |
| 465 Extended Learning                                  |                                      |                     |                                  |                      | 0.00                                   |
| 466 Straight A Fund (AOS Bulletin 2000-008)            |                                      |                     |                                  |                      | 0.00                                   |
| 467 Student Wellness & Success Fund                    |                                      |                     |                                  |                      | 0.00                                   |
| 494 Poverty Based Assistance                           |                                      |                     |                                  |                      | 0.00                                   |
| 499 Misc State Grants                                  | 4,064.67                             |                     |                                  | 0.00                 | 4,064.67                               |
| 504 Education Jobs                                     |                                      |                     |                                  |                      | 0.00                                   |
| 507 Elem/Secondary School Emergency Relief             |                                      |                     |                                  |                      | 0.00                                   |
| 510 Coronavirus Relief Fund                            |                                      |                     |                                  |                      | 0.00                                   |
| 514 NDEA TITLE III                                     |                                      |                     |                                  |                      | 0.00                                   |
| 516 9010 IDEA-B - FY2011                               | 0.00                                 |                     |                                  | 360,000.00           | 360,000.00                             |
| 516 932N IDEA-B - FY 2011 ARRA                         |                                      |                     |                                  |                      | 0.00                                   |
| 524 Vocational Education Fund                          |                                      |                     |                                  |                      | 0.00                                   |
| 532 932N Education Stabilization - FY 11               |                                      |                     |                                  |                      | 0.00                                   |
| 532 932N Education Stabilization - FY 11 (ARRA)        |                                      |                     |                                  |                      | 0.00                                   |
| 533 Misc Grants  |                                      |                     |                                  |                      | 0.00                                   |
| 536 School Improvement Sub A, Title I FY13             |                                      |                     |                                  |                      | 0.00                                   |
| 572 9010 Title I FY 11                                 | 0.00                                 |                     |                                  | 214,000.00           | 214,000.00                             |
| 573 Chapter II   |                                      |                     |                                  |                      | 0.00                                   |
| 581 Fitness for Life                                   |                                      |                     |                                  |                      | 0.00                                   |
| 584 Drug Free Schools                                  |                                      |                     |                                  |                      | 0.00                                   |
| 587 IDEA Early Childhood Special Education             | 0.00                                 |                     |                                  | 14,704.00            | 14,704.00                              |
| 588 Telecommunications Act                             |                                      |                     |                                  |                      | 0.00                                   |
| 590 Improving Teacher Quality                          | 0.00                                 |                     |                                  | 44,171.00            | 44,171.00                              |
| 599 Misc Federal                                       | 0.00                                 |                     |                                  | 0.00                 | 0.00                                   |
|  |                                      |                     |                                  |                      | 0.00                                   |

|                                    |   |                |                                     |                |   |
|------------------------------------|---|----------------|-------------------------------------|----------------|---|
| TOTAL SPECIAL REVENUE FUND         | 189,564.67                              | 0.00           | 0.00                                | 998,273.00     | 1,187,837.67                              |
| <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                                      |
|                                    |   |                |                                     |                | 0.00                                      |
| TOTAL DEBT SERVICE FUND            | 0.00                                    | 0.00           | 0.00                                | 0.00           | 0.00                                      |
| FUND                               | Unencumbered<br>Balance<br>July 1, 2024 | Taxes          | Rollbacks & Other<br>Reimbursements | Other Sources  | Total \$\$ Available<br>for Appropriation |
| <b>CAPITAL PROJECTS FUND</b>       | XXXXXXXXXXXXXX                          | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX                      | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX                            |
| 003 Permanent Improvement          | 10,000.00                               |                |                                     | 0.00           | 10,000.00                                 |
| 004 School Construction            | 16,000,000.00                           |                |                                     | 0.00           | 16,000,000.00                             |
| 005 Replacement-New Construction   |   |                |                                     |                | 0.00                                      |
| 010 Classroom Facilities           | 0.00                                    |                |                                     | 0.00           | 0.00                                      |
| 070 Capital Projects               | 5,000,000.00                            |                |                                     | 0.00           | 5,000,000.00                              |
| 450 School Net Plus                |   |                |                                     |                | 0.00                                      |
| 454 Technology Equity Funding      |   |                |                                     |                | 0.00                                      |
| 497 School Facilities Fund         |   |                |                                     |                | 0.00                                      |
| TOTAL CAPITAL PROJECTS FUND        | 21,010,000.00                           | 0.00           | 0.00                                | 0.00           | 21,010,000.00                             |
| <b>SPECIAL ASSESSMENT FUND</b>     | XXXXXXXXXXXXXX                          | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX                      | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX                            |
|                                    |   |                |                                     |                | 0.00                                      |
|                                    |   |                |                                     |                | 0.00                                      |
| TOTAL SPECIAL ASSESSMENT FUND      | 0.00                                    | 0.00           | 0.00                                | 0.00           | 0.00                                      |
| <b>ENTERPRISE FUND</b>             | XXXXXXXXXXXXXX                          | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX                      | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX                            |
| 006 Cafeteria                      | 125,000.00                              |                |                                     | 750,000.00     | 875,000.00                                |
| 009 Uniform Supplies               |   |                |                                     |                | 0.00                                      |
|                                    |   |                |                                     |                | 0.00                                      |
|                                    |   |                |                                     |                | 0.00                                      |
| TOTAL ENTERPRISE FUND              | 125,000.00                              | 0.00           | 0.00                                | 750,000.00     | 875,000.00                                |
| <b>INTERNAL SERVICE FUND</b>       | XXXXXXXXXXXXXX                          | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX                      | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX                            |
| 024 Health Insurance (Gen,Vis,Den) | 300,000.00                              |                |                                     | 3,487,316.00   | 3,787,316.00                              |
|                                    |   |                |                                     |                | 0.00                                      |
| TOTAL INTERNAL SERVICE FUND        | 300,000.00                              | 0.00           | 0.00                                | 3,487,316.00   | 3,787,316.00                              |
| <b>FIDUCIARY FUND</b>              | XXXXXXXXXXXXXX                          | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX                      | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX                            |
| 007 Trust Funds (Non-Expendable)   | 25,000.00                               |                |                                     | 20,000.00      | 45,000.00                                 |
| 022 WC/SERS/STRS                   | 140,000.00                              |                |                                     | 37,028.00      | 177,028.00                                |
|                                    |   |                |                                     |                | 0.00                                      |
|                                    |   |                |                                     |                | 0.00                                      |
| TOTAL FIDUCIARY FUND               | 165,000.00                              | 0.00           | 0.00                                | 57,028.00      | 222,028.00                                |

# OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

Revised Code, Sec 5705.36

February 5, 2024

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

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning July 1, 2024, 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, 2024 | Taxes                | Rollbacks & Other Sources | Total \$\$ Available for Appropriation |
|-------------------------|-----------------------------------|----------------------|---------------------------|--|
| General Fund *          | 6,630,000.00                      | 10,069,000.00        | 8,500,461.00              | 25,199,461.00                          |
| Special Revenue Fund    | 111,100.00                        | 0.00                 | 545,100.00                | 656,200.00                             |
| Debt Service Fund       | 2,815,000.00                      | 0.00                 | 750,000.00                | 3,565,000.00                           |
| Capital Projects Fund   | 6,256,200.00                      | 0.00                 | 2,165,720.00              | 8,421,920.00                           |
| Special Assessment Fund | 0.00                              | 0.00                 | 0.00                      | 0.00                                   |
| Enterprise Fund         | 321,000.00                        | 0.00                 | 425,000.00                | 746,000.00                             |
| Internal Service Fund   | 50,000.00                         | 0.00                 | 2,500,000.00              | 2,550,000.00                           |
| Fiduciary Fund          | 4,500.00                          | 0.00                 | 1,500.00                  | 6,000.00                               |
|                         |                                   |                      |                           | 0.00                                   |
|                         |                                   |                      |                           | 0.00                                   |
|                         |                                   |                      |                           | 0.00                                   |
|                         |                                   |                      |                           | 0.00                                   |
| <b>TOTALS</b>           | <b>16,187,800.00</b>              | <b>10,069,000.00</b> | <b>14,887,781.00</b>      | <b>41,144,581.00</b>                   |

Budget Commission:

*Cassi L. Brown*

*James N. Bahson*

*[Signature]*

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

OFFICIAL CERTIFICATE 0

| FUND   | Unencumbered Balance<br>July 1, 2024 | Taxes                | Rollbacks & Other Reimbursements | Other Sources*      | Total \$\$ Available for Appropriation |
|--|--------------------------------------|----------------------|----------------------------------|---------------------|--|
| <b>(001-0000) General Fund *</b>                         | 6,600,000.00                         | 10,069,000.00        | 388,000.00                       | 8,097,461.00        | 25,154,461.00                          |
| <b>(001-9006) Chromebooks</b>                            | 30,000.00                            |                      |                                  | 15,000.00           | 45,000.00                              |
| <b>(001-9991) Textbook &amp; Instructional Materials</b> |                                      |                      |                                  |                     | 0.00                                   |
| <b>(001-9992) Capital &amp; Maintenance Set-Aside</b>    |                                      |                      |                                  |                     | 0.00                                   |
| <b>TOTAL GENERAL FUND</b>                                | <b>6,630,000.00</b>                  | <b>10,069,000.00</b> | <b>388,000.00</b>                | <b>8,112,461.00</b> | <b>25,199,461.00</b>                   |
| <b>SPECIAL REVENUE FUND</b>                              | XXXXXXXXXXXXXX                       | XXXXXXXXXXXXXX       | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                         |
| 007-9019 South Central Power - ROX Grant                 | 100.00                               |                      |                                  |                     | 100.00                                 |
| 007-9111 Unclaimed Monies Fund                           | 55,000.00                            |                      |                                  |                     | 55,000.00                              |
| 018-9017 Veterans Committee Fund                         | 8,000.00                             |                      |                                  | 2,000.00            | 10,000.00                              |
| 018-9020 School Support Elementary Fund                  | 10,000.00                            |                      |                                  | 15,000.00           | 25,000.00                              |
| 018-9050 School Support High School Fund                 | 2,000.00                             |                      |                                  | 6,000.00            | 8,000.00                               |
| 200 Activity Fund  | 15,000.00                            |                      |                                  | 15,000.00           | 30,000.00                              |
| 300-9400 Band Fund                                       | 8,000.00                             |                      |                                  | 15,000.00           | 23,000.00                              |
| 300-9500 Athletic Fund                                   | 3,000.00                             |                      |                                  | 33,000.00           | 36,000.00                              |
| 439-9010 Preschool Fund                                  | 5,000.00                             |                      |                                  | 35,000.00           | 40,000.00                              |
| 451 Data Communications Fund                             | 0.00                                 |                      |                                  | 3,600.00            | 3,600.00                               |
| 499-9019 Ohio Arts Grant Fund                            | 0.00                                 |                      |                                  | 18,000.00           | 18,000.00                              |
| 516-9024 Part B-IDEA FY 24 Fund                          | 5,000.00                             |                      |                                  | 15,000.00           | 20,000.00                              |
| 516-9025 Part B-IDEA FY 25 Fund                          | 0.00                                 |                      |                                  | 212,000.00          | 212,000.00                             |
| 572-9025 Title I-FY 25 Fund                              | 0.00                                 |                      |                                  | 136,000.00          | 136,000.00                             |
| 584-9025 Title IV-A FY 25 Fund                           | 0.00                                 |                      |                                  | 11,000.00           | 11,000.00                              |
| 587-9025 Early Childhood-IDEA FY 25 Fund                 | 0.00                                 |                      |                                  | 4,500.00            | 4,500.00                               |
| 590-9025 Title II-A FY 25 Fund                           | 0.00                                 |                      |                                  | 24,000.00           | 24,000.00                              |
| <b>TOTAL SPECIAL REVENUE FUND</b>                        | <b>111,100.00</b>                    | <b>0.00</b>          | <b>0.00</b>                      | <b>545,100.00</b>   | <b>656,200.00</b>                      |
| <b>DEBT SERVICE FUND</b>                                 | XXXXXXXXXXXXXX                       | XXXXXXXXXXXXXX       | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                         |
| 002-9021 Cops Reserve Fund                               | 2,815,000.00                         | 0.00                 | 0.00                             | 750,000.00          | 3,565,000.00                           |
| <b>TOTAL DEBT SERVICE FUND</b>                           | <b>2,815,000.00</b>                  | <b>0.00</b>          | <b>0.00</b>                      | <b>750,000.00</b>   | <b>3,565,000.00</b>                    |



| FUND                                  | Unencumbered<br>Balance<br>July 1, 2024 | Taxes          | Rollbacks & Other<br>Reimbursements | Other Sources       | Total \$\$ Available<br>for Appropriation |
|---------------------------------------|---|----------------|-------------------------------------|---------------------|---|
| <b>CAPITAL PROJECTS FUND</b>          | XXXXXXXXXXXXXX                          | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX                      | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                            |
| 004 Building Fund                     | 6,000,000.00                            |                |                                     | 15,000.00           | 6,015,000.00                              |
| 070-9021 Capital Projects Fund        | 256,200.00                              |                |                                     | 2,150,720.00        | 2,406,920.00                              |
| <b>TOTAL CAPITAL PROJECTS FUND</b>    | <b>6,256,200.00</b>                     | <b>0.00</b>    | <b>0.00</b>                         | <b>2,165,720.00</b> | <b>8,421,920.00</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 Fund                 | 300,000.00                              |                |                                     | 375,000.00          | 675,000.00                                |
| 009 Uniform Supplies Fund             | 6,000.00                                |                |                                     |                     | 6,000.00                                  |
| 020 Preschool Support Fund            | 15,000.00                               |                |                                     | 50,000.00           | 65,000.00                                 |
| <b>TOTAL ENTERPRISE FUND</b>          | <b>321,000.00</b>                       | <b>0.00</b>    | <b>0.00</b>                         | <b>425,000.00</b>   | <b>746,000.00</b>                         |
| <b>INTERNAL SERVICE FUND</b>          | XXXXXXXXXXXXXX                          | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX                      | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                            |
| 024 Medical Insurance Fund            | 50,000.00                               |                |                                     | 2,500,000.00        | 2,550,000.00                              |
| <b>TOTAL INTERNAL SERVICE FUND</b>    | <b>50,000.00</b>                        | <b>0.00</b>    | <b>0.00</b>                         | <b>2,500,000.00</b> | <b>2,550,000.00</b>                       |
| <b>FIDUCIARY FUND</b>                 | XXXXXXXXXXXXXX                          | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX                      | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                            |
| 007-9017 Mike Spires Scholarship Fund | 4,500.00                                |                |                                     | 1,500.00            | 6,000.00                                  |
| <b>TOTAL FIDUCIARY FUND</b>           | <b>4,500.00</b>                         | <b>0.00</b>    | <b>0.00</b>                         | <b>1,500.00</b>     | <b>6,000.00</b>                           |

### OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

Revised Code, Sec 5705.36

February 5, 2024

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

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning July 1, 2024, 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, 2024 | Taxes                | Rollbacks & Other Sources | Total \$\$ Available for Appropriation |
|-------------------------|-----------------------------------|----------------------|---------------------------|--|
| General Fund *          | 8,462,054.00                      | 11,132,000.00        | 18,586,501.00             | 38,180,555.00                          |
| Special Revenue Fund    | 321,000.00                        | 0.00                 | 1,622,100.00              | 1,943,100.00                           |
| Debt Service Fund       | 2,800,000.00                      | 3,454,000.00         | 1,066,000.00              | 7,320,000.00                           |
| Capital Projects Fund   | 65,000.00                         | 468,000.00           | 19,500.00                 | 552,500.00                             |
| Special Assessment Fund | 0.00                              | 0.00                 | 0.00                      | 0.00                                   |
| Enterprise Fund         | 875,000.00                        | 0.00                 | 1,220,000.00              | 2,095,000.00                           |
| Internal Service Fund   | 46,500.00                         | 0.00                 | 4,300,000.00              | 4,346,500.00                           |
| Fiduciary Fund          | 30,037,100.00                     | 0.00                 | 105,023,500.00            | 135,060,600.00                         |
|                         |                                   |                      |                           | 0.00                                   |
|                         |                                   |                      |                           | 0.00                                   |
|                         |                                   |                      |                           | 0.00                                   |
|                         |                                   |                      |                           | 0.00                                   |
| <b>TOTALS</b>           | <b>42,606,654.00</b>              | <b>15,054,000.00</b> | <b>131,837,601.00</b>     | <b>189,498,255.00</b>                  |

Budget Commission:

*Cassie L. Brown*

*James N. Bahson*

*[Signature]*

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

OFFICIAL CERTIFICATE 0

| FUND  | Unencumbered Balance<br>July 1, 2024 | Taxes                | Rollbacks & Other Reimbursements | Other Sources        | Total \$\$ Available for Appropriation |
|---|--------------------------------------|----------------------|----------------------------------|----------------------|--|
| <b>(001-0000) General Fund *</b>                | 8,462,054.00                         | 11,132,000.00        | 1,315,000.00                     | 17,271,501.00        | 38,180,555.00                          |
| (001-9121) Textbook & Instructional Materials   | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| (001-9123) Statutory Budget Reserve Set-Aside   | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| (001-9124) Textbook Reserve                     | 0.00                                 |                      |                                  | 0.00                 |  |
| (001-9102) Bus Purchase                         | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| (001-9103) Bus Purchase Allowance FY03          | 0.00                                 |                      |                                  | 0.00                 |  |
| (001-9104) Bus Purchase Allowance FY04          | 0.00                                 |                      |                                  | 0.00                 |  |
| (001-9101) Proficiency Award                    | 0.00                                 |                      |                                  | 0.00                 |  |
| (001-9123) Revenue Anticipation Note            | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| <b>TOTAL GENERAL FUND</b>                       | <b>8,462,054.00</b>                  | <b>11,132,000.00</b> | <b>1,315,000.00</b>              | <b>17,271,501.00</b> | <b>38,180,555.00</b>                   |
| <b>SPECIAL REVENUE FUND</b>                     | XXXXXXXXXXXXXXXX                     | XXXXXXXXXXXXXXXX     | XXXXXXXXXXXXXXXX                 | XXXXXXXXXXXXXXXX     | XXXXXXXXXXXXXXXX                       |
| 018 Public School Support                       | 90,000.00                            |                      |                                  | 68,500.00            | 158,500.00                             |
| 019 Jennings Grant                              | 1,000.00                             |                      |                                  | 8,000.00             | 9,000.00                               |
| 200 Student Managed Activity                    | 100,000.00                           |                      |                                  | 153,000.00           | 253,000.00                             |
| 300 Student Activity (Managed)                  | 130,000.00                           |                      |                                  | 500,000.00           | 630,000.00                             |
| 413 Post Secondary Vocational Education         | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 416 Local Prof Dev Block Grant                  | 0.00                                 |                      |                                  | 0.00                 | 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                                 |                      |                                  | 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               | 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                                 |                      |                                  | 0.00                 | 0.00                                   |
| 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                                 |                      |                                  | 125,000.00           | 125,000.00                             |
| 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                                 |                      |                                  | 0.00                 | 0.00                                   |
| 516 IDEA-B                                      | 0.00                                 |                      |                                  | 550,000.00           | 550,000.00                             |
| 516 932N IDEA-B - FY 2011 ARRA                  | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 524 Tech-Prep Fund                              | 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                                 |                      |                                  | 0.00                 | 0.00                                   |
| 533 Title II - Technology                       | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 572 Title I                                     | 0.00                                 |                      |                                  | 140,000.00           | 140,000.00                             |
| 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                                 |                      |                                  | 23,000.00            | 23,000.00                              |
| 587 IDEA-B Early Childhood                      | 0.00                                 |                      |                                  | 12,400.00            | 12,400.00                              |
| 588 Telecomm E-Rate                             | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 590 Title II-A                                  | 0.00                                 |                      |                                  | 35,000.00            | 35,000.00                              |
| 599 Misc Federal Grants                         | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 599 - 9023 Ohio School Safety Grant             | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| <b>TOTAL SPECIAL REVENUE FUND</b>               | <b>321,000.00</b>                    | <b>0.00</b>          | <b>0.00</b>                      | <b>1,622,100.00</b>  | <b>1,943,100.00</b>                    |

| FUND  | Unencumbered<br>Balance<br>July 1, 2024          | Taxes               | Rollbacks & Other<br>Reimbursements | Other Sources         | Total \$\$ Available<br>for Appropriation |
|---|--|---------------------|-------------------------------------|-----------------------|---|
| <b>DEBT SERVICE FUND</b>                          | XXXXXXXXXXXXXX                                   | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                      | XXXXXXXXXXXXXX        | XXXXXXXXXXXXXX                            |
| 002 Bond Retirement                               | 2,800,000.00                                     | 3,454,000.00        | 206,000.00                          | 860,000.00            | 7,320,000.00                              |
|   |  |                     |                                     |                       | 0.00                                      |
| <b>TOTAL DEBT SERVICE FUND</b>                    | <b>2,800,000.00</b>                              | <b>3,454,000.00</b> | <b>206,000.00</b>                   | <b>860,000.00</b>     | <b>7,320,000.00</b>                       |
| <b>FUND</b>                                       | <b>Unencumbered<br/>Balance<br/>July 1, 2024</b> | <b>Taxes</b>        | <b>Rollbacks</b>                    | <b>Other Sources</b>  | <b>Total \$\$</b>                         |
| <b>CAPITAL PROJECTS FUND</b>                      | XXXXXXXXXXXXXX                                   | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                      | XXXXXXXXXXXXXX        | XXXXXXXXXXXXXX                            |
| 003 Permanent Improvements                        | 50,000.00  | 468,000.00          | 4,000.00                            | 0.00                  | 522,000.00                                |
| 004 Construction                                  | 0.00   |                     |                                     | 0.00                  | 0.00                                      |
| 010 Classroom Facilities                          | 0.00   |                     |                                     | 0.00                  | 0.00                                      |
| 070 Capital Projects Set-Aside                    | 15,000.00  |                     |                                     | 15,500.00             | 30,500.00                                 |
| 071 Capital Grants                                | 0.00   |                     |                                     | 0.00                  | 0.00                                      |
| 420 Vocational Ed Equip                           | 0.00   |                     |                                     | 0.00                  | 0.00                                      |
|   |  |                     |                                     |                       |   |
| <b>TOTAL CAPITAL PROJECTS FUND</b>                | <b>65,000.00</b>                                 | <b>468,000.00</b>   | <b>4,000.00</b>                     | <b>15,500.00</b>      | <b>552,500.00</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                                 | 875,000.00                                       |                     |                                     | 1,220,000.00          | 2,095,000.00                              |
| 009 Uniform School Supplies                       | 0.00   |                     |                                     | 0.00                  | 0.00                                      |
|   |  |                     |                                     |                       | 0.00                                      |
| <b>TOTAL ENTERPRISE FUND</b>                      | <b>875,000.00</b>                                | <b>0.00</b>         | <b>0.00</b>                         | <b>1,220,000.00</b>   | <b>2,095,000.00</b>                       |
| <b>INTERNAL SERVICE FUND</b>                      | XXXXXXXXXXXXXX                                   | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                      | XXXXXXXXXXXXXX        | XXXXXXXXXXXXXX                            |
| 014 Internal Services Rotary                      | 0.00   |                     |                                     | 0.00                  | 0.00                                      |
| 024 Employee Benefit Self-Improvements            | 46,500.00  |                     |                                     | 4,300,000.00          | 4,346,500.00                              |
|   |  |                     |                                     |                       | 0.00                                      |
| <b>TOTAL INTERNAL SERVICE FUND</b>                | <b>46,500.00</b>                                 | <b>0.00</b>         | <b>0.00</b>                         | <b>4,300,000.00</b>   | <b>4,346,500.00</b>                       |
| <b>FIDUCIARY FUND</b>                             | XXXXXXXXXXXXXX                                   | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                      | XXXXXXXXXXXXXX        | XXXXXXXXXXXXXX                            |
| 007 Special Trusts                                | 3,100.00   |                     |                                     | 3,000.00              | 6,100.00                                  |
| 008 Endowment - Expendable                        | 34,000.00  |                     |                                     | 500.00                | 34,500.00                                 |
| 008 Non-Expendable Trust Funds                    | 0.00   |                     |                                     | 0.00                  | 0.00                                      |
| 022 District Agency Fund                          | 0.00   |                     |                                     | 20,000.00             | 20,000.00                                 |
| 026 Employee Benefit Agency (South Central Consor | 30,000,000.00                                    |                     |                                     | 105,000,000.00        | 135,000,000.00                            |
|   |  |                     |                                     |                       | 0.00                                      |
| <b>TOTAL FIDUCIARY FUND</b>                       | <b>30,037,100.00</b>                             | <b>0.00</b>         | <b>0.00</b>                         | <b>105,023,500.00</b> | <b>135,060,600.00</b>                     |

# OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

Revised Code, Sec 5705.36

February 5, 2024

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

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning July 1, 2024, 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, 2024 | Taxes               | Rollbacks & Other Sources | Total \$\$ Available for Appropriation |
|-------------------------|-----------------------------------|---------------------|---------------------------|--|
| General Fund *          | 17,399,505.92                     | 7,799,000.00        | 15,146,837.00             | 40,345,342.92                          |
| Special Revenue Fund    | 1,695,997.87                      | 0.00                | 986,902.23                | 2,682,900.10                           |
| Debt Service Fund       | 10,801,253.70                     | 544,000.00          | 3,158,189.90              | 14,503,443.60                          |
| Capital Projects Fund * | 4,259,900.73                      | 348,000.00          | 402,802.53                | 5,010,703.26                           |
| Special Assessment Fund | 0.00                              | 0.00                | 0.00                      | 0.00                                   |
| Enterprise Fund         | 636,612.19                        | 0.00                | 1,158,755.43              | 1,795,367.62                           |
| Internal Service Fund   | 0.00                              | 0.00                | 0.00                      | 0.00                                   |
| Fiduciary Fund          | 4,820,562.31                      | 0.00                | 5,243,356.65              | 10,063,918.96                          |
|                         |                                   |                     |                           | 0.00                                   |
|                         |                                   |                     |                           | 0.00                                   |
|                         |                                   |                     |                           | 0.00                                   |
|                         |                                   |                     |                           | 0.00                                   |
| <b>TOTALS</b>           | <b>39,613,832.72</b>              | <b>8,691,000.00</b> | <b>26,096,843.74</b>      | <b>74,401,676.46</b>                   |

Budget Commission:

*Cassi L. Brown*

*James N. Bahson*

*R. Pruitt*

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

OFFICIAL CERTIFICATE 0

| FUND  | Unencumbered Balance<br>July 1, 2024 | Taxes               | Rollbacks & Other Reimbursements | Other Sources        | Total \$\$ Available for Appropriation |
|---|--------------------------------------|---------------------|----------------------------------|----------------------|--|
| <b>001 General Fund *</b>                       | 17,399,505.92                        | 7,799,000.00        | 852,000.00                       | 14,294,837.00        | 40,345,342.92                          |
| (8003) Capital & Maintenance Set-Aside          |                                      |                     |                                  |                      | 0.00                                   |
| (8002) Textbook & Instructional Materials       |                                      |                     |                                  |                      | 0.00                                   |
| (9194) Bus Purchase Allowance                   |                                      |                     |                                  |                      | 0.00                                   |
| (9004) Parity Aid                               |                                      |                     |                                  |                      | 0.00                                   |
| (8001) Statutory Budget Reserve Set-Aside       |                                      |                     |                                  |                      | 0.00                                   |
| <b>TOTAL GENERAL FUND</b>                       | <b>17,399,505.92</b>                 | <b>7,799,000.00</b> | <b>852,000.00</b>                | <b>14,294,837.00</b> | <b>40,345,342.92</b>                   |
| <b>SPECIAL REVENUE FUND</b>                     | XXXXXXXXXXXXXX                       | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX       | XXXXXXXXXXXXXX                         |
| 007 Gift  | 49,123.51                            |                     |                                  | 17,127.34            | 66,250.85                              |
| 018 School Support                              | 81,508.36                            |                     |                                  | 26,107.96            | 107,616.32                             |
| 019 Other Local Grants                          | 3,779.61                             |                     |                                  |                      | 3,779.61                               |
| 034 Classroom Maint                             | 1,134,060.25                         |                     |                                  | 99,391.47            | 1,233,451.72                           |
| 200 Student Activity                            | 106,915.17                           |                     |                                  | 141,308.82           | 248,223.99                             |
| 300 Student Activity                            | 368,635.41                           |                     |                                  | 305,502.89           | 674,138.30                             |
| 416 Teacher Development                         |                                      |                     |                                  |                      | 0.00                                   |
| 432 EMIS  |                                      |                     |                                  |                      | 0.00                                   |
| 440 Entry Year Teacher                          |                                      |                     |                                  |                      | 0.00                                   |
| 447 DPIA  |                                      |                     |                                  |                      | 0.00                                   |
| 451 Data Communication                          | 26,581.33                            |                     |                                  | 7,200.13             | 33,781.46                              |
| 452 School Net                                  |                                      |                     |                                  |                      | 0.00                                   |
| 459 Ohio Reads                                  |                                      |                     |                                  |                      | 0.00                                   |
| 460 Summer Intervention                         |                                      |                     |                                  |                      | 0.00                                   |
| 461 Vocational Educ. Enhancements               | (16,531.06)                          |                     |                                  | 3,692.25             | (12,838.81)                            |
| 465 Extended Learning                           |                                      |                     |                                  |                      | 0.00                                   |
| 466 Straight A Fund (AOS Bulletin 2000-008)     |                                      |                     |                                  |                      | 0.00                                   |
| 467 Student Wellness & Success                  |                                      |                     |                                  |                      | 0.00                                   |
| 494 Poverty Aid                                 |                                      |                     |                                  |                      | 0.00                                   |
| 499 Misc State Grants                           | (40,514.45)                          |                     |                                  | 1.00                 | (40,513.45)                            |
| 504 Education Jobs Fund                         |                                      |                     |                                  |                      | 0.00                                   |
| 506 Race To The Top                             |                                      |                     |                                  |                      | 0.00                                   |
| 507 Elem/Secondary School Emergency Relief      |                                      |                     |                                  |                      | 0.00                                   |
| 510 Coronavirus Relief Fund                     |                                      |                     |                                  |                      | 0.00                                   |
| 514 FY2000 - Title II                           |                                      |                     |                                  |                      | 0.00                                   |
| 516 9010 IDEA-B - FY2011                        | (287,880.85)                         |                     |                                  | 204,744.72           | (83,136.13)                            |
| 516 932N IDEA-B - FY 2011 ARRA                  |                                      |                     |                                  |                      | 0.00                                   |
| 532 932N Education Stabilization - FY 11        |                                      |                     |                                  |                      | 0.00                                   |
| 532 932N Education Stabilization - FY 11 (ARRA) |                                      |                     |                                  |                      | 0.00                                   |
| 533 Title II D - Technology                     |                                      |                     |                                  |                      | 0.00                                   |
| 572 9014 Title I FY 14                          | (110,572.81)                         |                     |                                  | 142,656.98           | 32,084.17                              |
| 572 932N Title I FY 11 ARRA                     |                                      |                     |                                  |                      | 0.00                                   |
| 573 Chapter II                                  |                                      |                     |                                  |                      | 0.00                                   |
| 584 Drug Free Schools Grant                     |                                      |                     |                                  |                      | 0.00                                   |
| 587 IDEA Preschool - Handicapped                | 1,360.02                             |                     |                                  | 4,938.31             | 6,298.33                               |
| 590 FY2001 TITLE VI-R                           | (12,055.96)                          |                     |                                  | 34,230.36            | 22,174.40                              |
| 599 Misc Federal                                | 391,589.34                           |                     |                                  |                      | 391,589.34                             |
|   |                                      |                     |                                  |                      | 0.00                                   |
| <b>TOTAL SPECIAL REVENUE FUND</b>               | <b>1,695,997.87</b>                  | <b>0.00</b>         | <b>0.00</b>                      | <b>986,902.23</b>    | <b>2,682,900.10</b>                    |

| FUND                                 | Unencumbered Balance<br>July 1, 2024 | Taxes             | Rollbacks & Other Reimbursements | Other Sources       | Total \$\$ Available for Appropriation |
|--------------------------------------|--------------------------------------|-------------------|----------------------------------|---------------------|--|
| <b>DEBT SERVICE FUND</b>             | XXXXXXXXXXXXXX                       | XXXXXXXXXXXXXX    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                         |
| 002 Bond Retirement                  | 10,801,253.70                        | 544,000.00        | 68,000.00                        | 3,090,189.90        | 14,503,443.60                          |
| 002 Bond Retirement - HB 264         |                                      |                   |                                  |                     | 0.00                                   |
| 002 Bond Retirement - Income Tax     |                                      |                   |                                  |                     | 0.00                                   |
| <b>TOTAL DEBT SERVICE FUND</b>       | <b>10,801,253.70</b>                 | <b>544,000.00</b> | <b>68,000.00</b>                 | <b>3,090,189.90</b> | <b>14,503,443.60</b>                   |
| <b>CAPITAL PROJECTS FUND</b>         | XXXXXXXXXXXXXX                       | XXXXXXXXXXXXXX    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                         |
|                                      |                                      |                   |                                  |                     | 0.00                                   |
| 003 Permanent Improvement (Levy) *   | 624,672.74                           | 348,000.00        | 28,000.00                        | 374,802.53          | 1,375,475.27                           |
| 004 Building                         |                                      |                   |                                  |                     | 0.00                                   |
| 010 Building OSFC - District         |                                      |                   |                                  |                     | 0.00                                   |
| 070 Capital Projects Set Aside       | 3,635,227.99                         |                   |                                  |                     | 3,635,227.99                           |
| 450 SchoolNet Plus                   |                                      |                   |                                  |                     | 0.00                                   |
| 454 Technology Equity                |                                      |                   |                                  |                     | 0.00                                   |
|                                      |                                      |                   |                                  |                     | 0.00                                   |
|                                      |                                      |                   |                                  |                     | 0.00                                   |
| <b>TOTAL CAPITAL PROJECTS FUND</b>   | <b>4,259,900.73</b>                  | <b>348,000.00</b> | <b>28,000.00</b>                 | <b>374,802.53</b>   | <b>5,010,703.26</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                        | 636,612.19                           |                   |                                  | 1,158,755.43        | 1,795,367.62                           |
|                                      |                                      |                   |                                  |                     | 0.00                                   |
|                                      |                                      |                   |                                  |                     | 0.00                                   |
|                                      |                                      |                   |                                  |                     | 0.00                                   |
| <b>TOTAL ENTERPRISE FUND</b>         | <b>636,612.19</b>                    | <b>0.00</b>       | <b>0.00</b>                      | <b>1,158,755.43</b> | <b>1,795,367.62</b>                    |
| <b>INTERNAL SERVICE FUND</b>         | XXXXXXXXXXXXXX                       | XXXXXXXXXXXXXX    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                         |
| 014 Special Rotary                   |                                      |                   |                                  |                     | 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>                | XXXXXXXXXXXXXX                       | XXXXXXXXXXXXXX    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                         |
|                                      |                                      |                   |                                  |                     | 0.00                                   |
| 022 Workers' Comp                    | 338,042.89                           |                   |                                  | 539,548.00          | 877,590.89                             |
| 024 Self Insurance Fund              | 4,482,519.42                         |                   |                                  | 4,703,808.65        | 9,186,328.07                           |
| 401 Auxiliary Service                |                                      |                   |                                  |                     | 0.00                                   |
|                                      |                                      |                   |                                  |                     | 0.00                                   |
| <b>TOTAL FIDUCIARY FUND</b>          | <b>4,820,562.31</b>                  | <b>0.00</b>       | <b>0.00</b>                      | <b>5,243,356.65</b> | <b>10,063,918.96</b>                   |

# OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

Revised Code, Sec 5705.36

February 5, 2024

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

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning July 1, 2024, 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, 2024 | Taxes                | Rollbacks & Other Sources | Total \$\$ Available for Appropriation |
|-------------------------|-----------------------------------|----------------------|---------------------------|--|
| General Fund *          | 39,274,524.00                     | 29,530,000.00        | 62,110,850.00             | 130,915,374.00                         |
| Special Revenue Fund    | 5,800,000.00                      | 0.00                 | 6,954,400.00              | 12,754,400.00                          |
| Debt Service Fund       | 5,780,000.00                      | 7,159,000.00         | 2,727,000.00              | 15,666,000.00                          |
| Capital Projects Fund   | 2,300,000.00                      | 448,000.00           | 12,970,000.00             | 15,718,000.00                          |
| Special Assessment Fund | 0.00                              | 0.00                 | 0.00                      | 0.00                                   |
| Enterprise Fund         | 1,575,000.00                      | 0.00                 | 3,215,000.00              | 4,790,000.00                           |
| Internal Service Fund   | 50,000.00                         | 0.00                 | 23,000,000.00             | 23,050,000.00                          |
| Fiduciary Fund          | 122,500.00                        | 0.00                 | 204,900.00                | 327,400.00                             |
|                         |                                   |                      |                           | 0.00                                   |
|                         |                                   |                      |                           | 0.00                                   |
|                         |                                   |                      |                           | 0.00                                   |
|                         |                                   |                      |                           | 0.00                                   |
| <b>TOTALS</b>           | <b>54,902,024.00</b>              | <b>37,137,000.00</b> | <b>111,182,150.00</b>     | <b>203,221,174.00</b>                  |

Budget Commission:

*Cassi L. Brown*

*James N. Bahlsen*

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



OFFICIAL CERTIFICATE 0

| FUND                                 | Unencumbered<br>Balance<br>July 1, 2024 | Taxes                | Rollbacks & Other<br>Reimbursements | Other Sources        | Total \$\$ Available<br>for Appropriation |
|--------------------------------------|---|----------------------|-------------------------------------|----------------------|---|
| <b>(001-0000-00) General Fund *</b>  | 39,274,524.00                           | 29,530,000.00        | 2,758,000.00                        | 59,352,850.00        | 130,915,374.00                            |
| <b>TOTAL GENERAL FUND</b>            | <b>39,274,524.00</b>                    | <b>29,530,000.00</b> | <b>2,758,000.00</b>                 | <b>59,352,850.00</b> | <b>130,915,374.00</b>                     |
| <b>SPECIAL REVENUE FUND</b>          |   |                      |                                     |                      |   |
| 018 Public School Support            | 100,000.00                              |                      |                                     | 70,000.00            | 170,000.00                                |
| 019 M.H. Jennings                    | 19,000.00                               |                      |                                     | 10,000.00            | 29,000.00                                 |
| 034 Classroom Facilities Maintenance | 4,300,000.00                            |                      |                                     | 550,000.00           | 4,850,000.00                              |
| 035 Termination Benefits             | 1,000,000.00                            |                      |                                     | 400,000.00           | 1,400,000.00                              |
| 200 Student Managed Activities       | 81,000.00                               |                      |                                     | 65,000.00            | 146,000.00                                |
| 300 Athletics                        | 300,000.00                              |                      |                                     | 400,000.00           | 700,000.00                                |
| 401 Auxiliary Services               | 0.00                                    |                      |                                     | 475,000.00           | 475,000.00                                |
| 439 Public School Pre-School         | 0.00                                    |                      |                                     | 600,000.00           | 600,000.00                                |
| 451 Data Communication               | 0.00                                    |                      |                                     | 14,400.00            | 14,400.00                                 |
| 516 9010 IDEA-B - FY2023             | 0.00                                    |                      |                                     | 1,850,000.00         | 1,850,000.00                              |
| 524 Vocational Ed (Carl Perkins)     | 0.00                                    |                      |                                     | 135,000.00           | 135,000.00                                |
| 536 Title I Supp School Improve      | 0.00                                    |                      |                                     | 95,000.00            | 95,000.00                                 |
| 572 9010 Title I FY 2023             | 0.00                                    |                      |                                     | 2,000,000.00         | 2,000,000.00                              |
| 584 Title IV                         | 0.00                                    |                      |                                     | 80,000.00            | 80,000.00                                 |
| 587 Early Childhood - Spec Ed        | 0.00                                    |                      |                                     | 60,000.00            | 60,000.00                                 |
| 590 Title II-A Teacher Quality       | 0.00                                    |                      |                                     | 150,000.00           | 150,000.00                                |
|                                      |   |                      |                                     |                      | 0.00                                      |
| <b>TOTAL SPECIAL REVENUE FUND</b>    | <b>5,800,000.00</b>                     | <b>0.00</b>          | <b>0.00</b>                         | <b>6,954,400.00</b>  | <b>12,754,400.00</b>                      |

| FUND                                 | Unencumbered Balance<br>July 1, 2024 | 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) | 5,780,000.00                         | 7,159,000.00        | 827,000.00                       | 1,900,000.00         | 15,666,000.00                          |
|                                      |                                      |                     |                                  |                      | 0.00                                   |
| <b>TOTAL DEBT SERVICE FUND</b>       | <b>5,780,000.00</b>                  | <b>7,159,000.00</b> | <b>827,000.00</b>                | <b>1,900,000.00</b>  | <b>15,666,000.00</b>                   |
| <b>CAPITAL PROJECTS FUND</b>         | XXXXXXXXXXXXXX                       | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX       | XXXXXXXXXXXXXX                         |
| 003 Permanent Improvement            | 1,500,000.00                         | 448,000.00          | 45,000.00                        | 350,000.00           | 2,343,000.00                           |
| 004 Building Fund                    | 250,000.00                           |                     |                                  | 25,000.00            | 275,000.00                             |
| 010 Classroom Facilities             | 0.00                                 |                     |                                  | 12,300,000.00        | 12,300,000.00                          |
| 070 Capital Projects                 | 550,000.00                           |                     |                                  | 250,000.00           | 800,000.00                             |
|                                      |                                      |                     |                                  |                      | 0.00                                   |
| <b>TOTAL CAPITAL PROJECTS FUND</b>   | <b>2,300,000.00</b>                  | <b>448,000.00</b>   | <b>45,000.00</b>                 | <b>12,925,000.00</b> | <b>15,718,000.00</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                     | 1,500,000.00                         |                     |                                  | 3,200,000.00         | 4,700,000.00                           |
| 020 Pre-School Tuition               | 75,000.00                            |                     |                                  | 15,000.00            | 90,000.00                              |
|                                      |                                      |                     |                                  |                      | 0.00                                   |
| <b>TOTAL ENTERPRISE FUND</b>         | <b>1,575,000.00</b>                  | <b>0.00</b>         | <b>0.00</b>                      | <b>3,215,000.00</b>  | <b>4,790,000.00</b>                    |
| <b>INTERNAL SERVICE FUND</b>         | XXXXXXXXXXXXXX                       | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX       | XXXXXXXXXXXXXX                         |
| 024 Self Insurance Fund              | 50,000.00                            |                     |                                  | 23,000,000.00        | 23,050,000.00                          |
|                                      |                                      |                     |                                  |                      | 0.00                                   |
| <b>TOTAL INTERNAL SERVICE FUND</b>   | <b>50,000.00</b>                     | <b>0.00</b>         | <b>0.00</b>                      | <b>23,000,000.00</b> | <b>23,050,000.00</b>                   |
| <b>FIDUCIARY FUND</b>                | XXXXXXXXXXXXXX                       | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX       | XXXXXXXXXXXXXX                         |
| 007 Scholarship Memorial             | 34,500.00                            |                     |                                  | 4,500.00             | 39,000.00                              |
| 008 Endowment                        | 38,000.00                            |                     |                                  | 400.00               | 38,400.00                              |
| 022 District Agency Fund             | 50,000.00                            |                     |                                  | 200,000.00           | 250,000.00                             |
|                                      |                                      |                     |                                  |                      | 0.00                                   |
| <b>TOTAL FIDUCIARY FUND</b>          | <b>122,500.00</b>                    | <b>0.00</b>         | <b>0.00</b>                      | <b>204,900.00</b>    | <b>327,400.00</b>                      |

# OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

Revised Code, Sec 5705.36

February 5, 2024

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

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning July 1, 2024, 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, 2024 | Taxes               | Rollbacks & Other Sources | Total \$\$ Available for Appropriation |
|-------------------------|-----------------------------------|---------------------|---------------------------|--|
| General Fund *          | 10,255,712.00                     | 5,520,000.00        | 19,782,429.00             | 35,558,141.00                          |
| Special Revenue Fund    | 915,060.40                        | 0.00                | 1,734,482.00              | 2,649,542.40                           |
| Debt Service Fund       | 984,874.88                        | 464,000.00          | 585,177.00                | 2,034,051.88                           |
| Capital Projects Fund * | 232,399.00                        | 83,000.00           | 225,376.00                | 540,775.00                             |
| Special Assessment Fund | 0.00                              | 0.00                | 0.00                      | 0.00                                   |
| Enterprise Fund         | 384,079.00                        | 0.00                | 628,046.00                | 1,012,125.00                           |
| Internal Service Fund   | 250,871.00                        | 0.00                | 2,359,544.00              | 2,610,415.00                           |
| Fiduciary Fund          | 35,000.00                         | 0.00                | 45,272.00                 | 80,272.00                              |
|                         |                                   |                     |                           | 0.00                                   |
|                         |                                   |                     |                           | 0.00                                   |
|                         |                                   |                     |                           | 0.00                                   |
|                         |                                   |                     |                           | 0.00                                   |
| <b>TOTALS</b>           | <b>13,057,996.28</b>              | <b>6,067,000.00</b> | <b>25,360,326.00</b>      | <b>44,485,322.28</b>                   |

Budget Commission:

*Carli L. Brown*

*James N. Bahlsen*

*[Signature]*

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

|  | Unencumbered Balance<br>July 1, 2024 | Taxes               | Rollbacks & Other Reimbursements | Other Sources        | Total \$\$ Available for Appropriation |
|--|--------------------------------------|---------------------|----------------------------------|----------------------|--|
| <b>(001-0000) General Fund *</b>                           | 10,255,712.00                        | 5,520,000.00        | 678,000.00                       | 19,104,429.00        | 35,558,141.00                          |
| <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>10,255,712.00</b>                 | <b>5,520,000.00</b> | <b>678,000.00</b>                | <b>19,104,429.00</b> | <b>35,558,141.00</b>                   |
| <b>SPECIAL REVENUE FUND</b>                                | XXXXXXXXXXXXXX                       | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX       | XXXXXXXXXXXXXX                         |
| 018 Public School Support                                  | 98,105.00                            |                     |                                  | 77,234.00            | 175,339.00                             |
| 019 M.H. Jennings  | 195.31                               |                     |                                  |                      | 195.31                                 |
| 034 Classroom Facilities Maintenance HS                    | 424,843.97                           |                     |                                  | 73,720.00            | 498,563.97                             |
| 035 Termination Benefits (HB426)                           | 96,251.12                            |                     |                                  | 45,000.00            | 141,251.12                             |
| 200 Student Activity Fund                                  | 78,489.00                            |                     |                                  | 115,000.00           | 193,489.00                             |
| 300 Athletics  | 210,623.00                           |                     |                                  | 330,008.00           | 540,631.00                             |
| 416 Local Professional Development                         |                                      |                     |                                  |                      | 0.00                                   |
| 432 EMIS   |                                      |                     |                                  |                      | 0.00                                   |
| 439 Public School Pre-School                               |                                      |                     |                                  |                      | 0.00                                   |
| 440 Entry Year Grant                                       |                                      |                     |                                  |                      | 0.00                                   |
| 447 D.P.I.A. - Disadvantage Pupil Impact                   |                                      |                     |                                  |                      | 0.00                                   |
| 451 Data Communication                                     |                                      |                     |                                  |                      | 0.00                                   |
| 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                                   |
| 466 9215-Straight A Fund (AOS Bulletin 2000-008)           |                                      |                     |                                  |                      | 0.00                                   |
| 466 9315-Straight A Fund (AOS Bulletin 2000-008)           |                                      |                     |                                  |                      | 0.00                                   |
| 467 Student Wellness & Success                             |                                      |                     |                                  |                      | 0.00                                   |
| 499 Misc State Grants                                      | 6,553.00                             |                     |                                  | 10,000.00            | 16,553.00                              |
| 504 Education Jobs   |                                      |                     |                                  |                      | 0.00                                   |
| 506 Race To The Top  |                                      |                     |                                  |                      | 0.00                                   |
| 506 9120 Tech Grants (OPAPP)                               |                                      |                     |                                  |                      | 0.00                                   |
| 507 ESSER/CARES Act Fund                                   |                                      |                     |                                  | 300,000.00           | 300,000.00                             |
| 510 Rural and Small Town SD                                |                                      |                     |                                  |                      | 0.00                                   |
| 514 Eisenhower   |                                      |                     |                                  |                      | 0.00                                   |
| 516 9010 IDEA-B - FY2014                                   |                                      |                     |                                  | 295,100.00           | 295,100.00                             |
| 516 932N IDEA-B - FY 2010 ARRA                             |                                      |                     |                                  |                      | 0.00                                   |
| 532 932N Education Stabilization - FY 10                   |                                      |                     |                                  |                      | 0.00                                   |
| 532 932N Education Stabilization - FY 10 (ARRA)            |                                      |                     |                                  |                      | 0.00                                   |
| 533 Title II D   |                                      |                     |                                  |                      | 0.00                                   |
| 572 9010 Title I A FY 23                                   |                                      |                     |                                  | 388,468.00           | 388,468.00                             |
| 572 932N Title I FY 11 ARRA                                |                                      |                     |                                  |                      | 0.00                                   |
| 572 932O Title I FY 11 ARRA                                |                                      |                     |                                  |                      | 0.00                                   |
| 584 Title IV Part A Student Supports & Academic Enrichment |                                      |                     |                                  | 26,810.00            | 26,810.00                              |
| 587 Early Childhood  |                                      |                     |                                  | 8,500.00             | 8,500.00                               |
| 588 E-Rate   |                                      |                     |                                  |                      | 0.00                                   |
| 590 Title VI R (Title II A)                                |                                      |                     |                                  | 44,642.00            | 44,642.00                              |
| 599 Misc Federal Grants                                    |                                      |                     |                                  | 20,000.00            | 20,000.00                              |
|  |                                      |                     |                                  |                      | 0.00                                   |
| <b>TOTAL SPECIAL REVENUE FUND</b>                          | <b>915,060.40</b>                    | <b>0.00</b>         | <b>0.00</b>                      | <b>1,734,482.00</b>  | <b>2,649,542.40</b>                    |

| FUND                                 | Unencumbered Balance<br>July 1, 2024 | Taxes             | Rollbacks & Other Reimbursements | Other Sources       | Total \$\$ Available for Appropriation |
|--------------------------------------|--------------------------------------|-------------------|----------------------------------|---------------------|--|
| <b>DEBT SERVICE FUND</b>             | XXXXXXXXXXXXXX                       | XXXXXXXXXXXXXX    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                         |
| 002-0000 Bond Retirement Fund        | 984,874.88                           | 464,000.00        | 61,000.00                        | 524,177.00          | 2,034,051.88                           |
| 002-9000 Debt Service Refinancing    |                                      |                   |                                  |                     | 0.00                                   |
|                                      |                                      |                   |                                  |                     | 0.00                                   |
|                                      |                                      |                   |                                  |                     | 0.00                                   |
| <b>TOTAL DEBT SERVICE FUND</b>       | <b>984,874.88</b>                    | <b>464,000.00</b> | <b>61,000.00</b>                 | <b>524,177.00</b>   | <b>2,034,051.88</b>                    |
| <b>CAPITAL PROJECTS FUND</b>         | XXXXXXXXXXXXXX                       | XXXXXXXXXXXXXX    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                         |
| 003 Permanent Improvement *          | 228,744.00                           | 83,000.00         | 10,000.00                        | 115,126.00          | 436,870.00                             |
| 004 Bldg                             | 3,655.00                             |                   |                                  | 250.00              | 3,905.00                               |
| 010 OSFC State 9000                  |                                      |                   |                                  |                     | 0.00                                   |
| 010 OSFC Local 9001                  |                                      |                   |                                  |                     | 0.00                                   |
| 070 Capital Projects                 |                                      |                   |                                  | 100,000.00          | 100,000.00                             |
| 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>232,399.00</b>                    | <b>83,000.00</b>  | <b>10,000.00</b>                 | <b>215,376.00</b>   | <b>540,775.00</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 Fund                | 384,079.00                           |                   |                                  | 628,046.00          | 1,012,125.00                           |
| 009 Uniform School Supplies          |                                      |                   |                                  |                     | 0.00                                   |
|                                      |                                      |                   |                                  |                     | 0.00                                   |
| <b>TOTAL ENTERPRISE FUND</b>         | <b>384,079.00</b>                    | <b>0.00</b>       | <b>0.00</b>                      | <b>628,046.00</b>   | <b>1,012,125.00</b>                    |
| <b>INTERNAL SERVICE FUND</b>         | XXXXXXXXXXXXXX                       | XXXXXXXXXXXXXX    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                         |
| 014 Rotary Fund                      | 2,871.00                             |                   |                                  | 100.00              | 2,971.00                               |
| 024 Employee Benefits Fund           | 248,000.00                           |                   |                                  | 2,359,444.00        | 2,607,444.00                           |
|                                      |                                      |                   |                                  |                     | 0.00                                   |
| <b>TOTAL INTERNAL SERVICE FUND</b>   | <b>250,871.00</b>                    | <b>0.00</b>       | <b>0.00</b>                      | <b>2,359,544.00</b> | <b>2,610,415.00</b>                    |
| <b>FIDUCIARY FUND</b>                | XXXXXXXXXXXXXX                       | XXXXXXXXXXXXXX    | XXXXXXXXXXXXXX                   | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXX                         |
| 007 Trust Fund                       | 0.00                                 |                   |                                  | 0.00                | 0.00                                   |
| 022 Custodial Refresh                | 35,000.00                            |                   |                                  | 45,272.00           | 80,272.00                              |
| 026 South Central Consortium         | 0.00                                 |                   |                                  | 0.00                | 0.00                                   |
|                                      |                                      |                   |                                  |                     | 0.00                                   |
| <b>TOTAL FIDUCIARY FUND</b>          | <b>35,000.00</b>                     | <b>0.00</b>       | <b>0.00</b>                      | <b>45,272.00</b>    | <b>80,272.00</b>                       |

## OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

Revised Code, Sec 5705.36

February 5, 2024

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

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning July 1, 2024, 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<br>Balance<br>July 1, 2024 | Taxes                | Rollbacks & Other<br>Sources | Total \$\$ Available<br>for Appropriation |
|-------------------------|---|----------------------|------------------------------|---|
| General Fund *          | 24,167,460.00                           | 42,624,000.00        | 35,683,480.00                | 102,474,940.00                            |
| Special Revenue Fund    | 4,043,371.00                            | 463,000.00           | 6,570,138.00                 | 11,076,509.00                             |
| Debt Service Fund       | 7,424,165.00                            | 11,929,000.00        | 1,195,000.00                 | 20,548,165.00                             |
| Capital Projects Fund   | 8,319,220.00                            | 25,643,000.00        | 3,896,602.00                 | 37,858,822.00                             |
| Special Assessment Fund | 0.00                                    | 0.00                 | 0.00                         | 0.00                                      |
| Enterprise Fund         | 5,814,274.00                            | 0.00                 | 6,034,186.00                 | 11,848,460.00                             |
| Internal Service Fund   | 11,958,595.00                           | 0.00                 | 16,416,290.00                | 28,374,885.00                             |
| Fiduciary Fund          | 119,097.00                              | 0.00                 | 44,000.00                    | 163,097.00                                |
|                         |   |                      |                              | 0.00                                      |
|                         |   |                      |                              | 0.00                                      |
|                         |   |                      |                              | 0.00                                      |
|                         |   |                      |                              | 0.00                                      |
| <b>TOTALS</b>           | <b>61,846,182.00</b>                    | <b>80,659,000.00</b> | <b>69,839,696.00</b>         | <b>212,344,878.00</b>                     |

Budget Commission:

*Cassie L. Brown*

*James N. Balaban*

*[Signature]*

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

OFFICIAL CERTIFICATE 0

| FUND   | Unencumbered Balance<br>July 1, 2024 | Taxes                | Rollbacks & Other Reimbursements | Other Sources *      | Total \$\$ Available for Appropriation |
|--|--------------------------------------|----------------------|----------------------------------|----------------------|--|
| <b>001-0000 General Fund *</b>                         | 24,167,460.00                        | 42,624,000.00        | 5,090,000.00                     | 30,593,480.00        | 102,474,940.00                         |
| <b>001-9001 Textbook &amp; Instructional Materials</b> | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| <b>001-9002 Capital &amp; Maintenance Set-Aside</b>    | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| <b>001-9003 Statutory Budget Reserve Set-Aside</b>     | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| <b>001-9004 Parity Aid</b>                             | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| <b>001-9005 Maintenance/Custodial Reimb</b>            | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| <b>001-9194 Bus Reimbursement</b>                      | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| <b>TOTAL GENERAL FUND</b>                              | <b>24,167,460.00</b>                 | <b>42,624,000.00</b> | <b>5,090,000.00</b>              | <b>30,593,480.00</b> | <b>102,474,940.00</b>                  |
| <b>SPECIAL REVENUE FUND</b>                            | XXXXXXXXXXXXXXXX                     | XXXXXXXXXXXXXXXX     | XXXXXXXXXXXXXXXX                 | XXXXXXXXXXXXXXXX     | XXXXXXXXXXXXXXXX                       |
| 018 Public School Support                              | 128,205.00                           |                      |                                  | 68,963.00            | 197,168.00                             |
| 019 Other Grants                                       | 306,466.00                           |                      |                                  | 922,985.00           | 1,229,451.00                           |
| 032 Venture Capital-School Improvement                 | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 034 Classroom Facilities Maint "Fairfield"             | 1,438,359.00                         |                      |                                  | 220,647.00           | 1,659,006.00                           |
| 034 Classroom Facilities Maint                         | 0.00                                 | 463,000.00           | 56,000.00                        | 0.00                 | 519,000.00                             |
| 035 Termination Benefits (HB426)                       | 1,205,862.00                         |                      |                                  | 300,000.00           | 1,505,862.00                           |
| 200 Student Activity Fund                              | 248,253.00                           |                      |                                  | 269,680.00           | 517,933.00                             |
| 300 Student Activity Fund                              | 599,510.00                           |                      |                                  | 829,630.00           | 1,429,140.00                           |
| 402 DPPF   | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 412 Community Education                                | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 416 Teacher Development                                | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 432 EMIS   | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 440 FY04 Entry Year Teacher                            | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 451 DECN Data Support                                  | 0.00                                 |                      |                                  | 27,000.00            | 27,000.00                              |
| 452 SchoolNet Prof Dev                                 | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 455 Textbook/InsMaterials Subsidy                      | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 459 Ohio Reads   | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 460 Summer Intervention '99                            | 1,552.00                             |                      |                                  | 0.00                 | 1,552.00                               |
| 463 Alternative Schools                                | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 466 USAS (Straight A Fund)                             | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 467 Student Wellness and Success Fund                  | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 499 Misc State Grants                                  | 1,584.00                             |                      |                                  | 25,000.00            | 26,584.00                              |
| 504 Education Jobs Fund                                | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 506 Race To The Top                                    | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 507 Elementary & Secondary School Emergency            | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 510 Corona Virus Relief Fund                           | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 514 EESA/NDEA  | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 516 9010 IDEA-B - FY2010                               | 18,000.00                            |                      |                                  | 2,350,684.00         | 2,368,684.00                           |
| 516 932N IDEA-B - FY 2010 ARRA                         | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 524-3096 Tech Prep Grant                               | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 532 932N Education Stabilization - FY 10               | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 532 932N Education Stabilization - FY 10 (ARRA)        | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 533 Title II Technology                                | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 536 Title I School Improvement                         | 5,000.00                             |                      |                                  | 56,500.00            | 61,500.00                              |
| 551 Title III - Lmtd English Prof                      | 3,200.00                             |                      |                                  | 134,650.00           | 137,850.00                             |
| 571 Transition Prog Refugee Children                   | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 572 9010 Title I FY 10                                 | 82,500.00                            |                      |                                  | 936,852.00           | 1,019,352.00                           |
| 572 932N Title I FY 10 ARRA                            | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 573 Chapter II   | 0.00                                 |                      |                                  | 0.00                 | 0.00                                   |
| 584 Drug Free Schools                                  | 650.00                               |                      |                                  | 78,630.00            | 79,280.00                              |

|   |  |                      |   |                      |   |
|---|--|----------------------|---|----------------------|---|
| 587 IDEA Preschool-Handicapped                  | 0.00                                     |                      |   | 54,263.00            | 54,263.00                                     |
| 590 Title VI R FY2002                           | 4,230.00                                 |                      |   | 238,654.00           | 242,884.00                                    |
| 599 Other Grants                                | 0.00                                     |                      |   | 0.00                 | 0.00  |
| <b>TOTAL SPECIAL REVENUE FUND</b>               | <b>4,043,371.00</b>                      | <b>463,000.00</b>    | <b>56,000.00</b>                            | <b>6,514,138.00</b>  | <b>11,076,509.00</b>                          |
| <b>FUND</b>                                     | <b>Unencumbered Balance July 1, 2024</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                                |
| 002-9001 Bond Ret.                              | 7,424,165.00                             | 11,929,000.00        | 1,195,000.00                                | 0.00                 | 20,548,165.00                                 |
| 002-9002 Bond Ret. Library Bond                 | 0.00                                     |                      |   | 0.00                 | 0.00  |
|   |  |                      |   |                      | 0.00  |
|   |  |                      |   |                      | 0.00  |
|   |  |                      |   |                      | 0.00  |
|   |  |                      |   |                      | 0.00  |
| <b>TOTAL DEBT SERVICE FUND</b>                  | <b>7,424,165.00</b>                      | <b>11,929,000.00</b> | <b>1,195,000.00</b>                         | <b>0.00</b>          | <b>20,548,165.00</b>                          |
| <b>CAPITAL PROJECTS FUND</b>                    | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX       | XXXXXXXXXXXXXX                              | XXXXXXXXXXXXXX       | XXXXXXXXXXXXXX                                |
| 003-0000 Permanent Improvement Fund             | 866,276.00                               | 1,785,000.00         | 234,000.00                                  | 662,602.00           | 3,547,878.00                                  |
| 004-9898 Building Fund                          | 7,452,944.00                             |                      |   | 3,000,000.00         | 10,452,944.00                                 |
| 450 School Net                                  | 0.00                                     |                      |   | 0.00                 | 0.00  |
| 010-9001 Classroom Facilities (State Grant)     | 0.00                                     |                      |   | 0.00                 | 0.00  |
|   |  |                      |   |                      | 0.00  |
|   |  |                      |   |                      | 0.00  |
|   |  |                      |   |                      | 0.00  |
| <b>TOTAL CAPITAL PROJECTS FUND</b>              | <b>8,319,220.00</b>                      | <b>25,643,000.00</b> | <b>234,000.00</b>                           | <b>3,662,602.00</b>  | <b>14,000,822.00</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 Lunchroom                                   | 5,292,236.00                             |                      |   | 5,154,832.00         | 10,447,068.00                                 |
| 009 Uniform Supplies                            | 522,038.00                               |                      |   | 879,354.00           | 1,401,392.00                                  |
|   |  |                      |   |                      | 0.00  |
|   |  |                      |   |                      | 0.00  |
| <b>TOTAL ENTERPRISE FUND</b>                    | <b>5,814,274.00</b>                      | <b>0.00</b>          | <b>0.00</b>                                 | <b>6,034,186.00</b>  | <b>11,848,460.00</b>                          |
| <b>INTERNAL SERVICE FUND</b>                    | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX       | XXXXXXXXXXXXXX                              | XXXXXXXXXXXXXX       | XXXXXXXXXXXXXX                                |
| 024 Employee Benefits Self-Insurance            | 10,608,917.00                            |                      |   | 16,366,290.00        | 26,975,207.00                                 |
| 027 Workmans Compensation-Self Ins.             | 1,349,678.00                             |                      |   | 50,000.00            | 1,399,678.00                                  |
| <b>TOTAL INTERNAL SERVICE FUND</b>              | <b>11,958,595.00</b>                     | <b>0.00</b>          | <b>0.00</b>                                 | <b>16,416,290.00</b> | <b>28,374,885.00</b>                          |
| <b>FIDUCIARY FUND</b>                           | XXXXXXXXXXXXXX                           | XXXXXXXXXXXXXX       | XXXXXXXXXXXXXX                              | XXXXXXXXXXXXXX       | XXXXXXXXXXXXXX                                |
| 007 Special Trust Fund                          | 21,415.00                                |                      |   | 15,000.00            | 36,415.00                                     |
| 008 Scholarships & Other (Non-Expendable Trust) | 4,750.00                                 |                      |   | 4,000.00             | 8,750.00                                      |
| 022 District Agency                             | 92,932.00                                |                      |   | 25,000.00            | 117,932.00                                    |
|   |  |                      |   |                      | 0.00  |
|   |  |                      |   |                      | 0.00  |
|   |  |                      |   |                      | 0.00  |
| <b>TOTAL FIDUCIARY FUND</b>                     | <b>119,097.00</b>                        | <b>0.00</b>          | <b>0.00</b>                                 | <b>44,000.00</b>     | <b>163,097.00</b>                             |



# OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

Revised Code, Sec 5705.36

February 5, 2024

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

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning July 1, 2024, 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<br>Balance July<br>1, 2024 | Taxes               | Rollbacks & Other<br>Sources | Total \$\$ Available<br>for Appropriation |
|-------------------------|---|---------------------|------------------------------|---|
| General Fund *          | 8,279,516.00                            | 6,007,000.00        | 2,830,891.00                 | 17,117,407.00                             |
| Special Revenue Fund    | 110,983.97                              | 0.00                | 500,600.00                   | 611,583.97                                |
| Debt Service Fund *     | 0.00                                    | 0.00                | 0.00                         | 0.00                                      |
| Capital Projects Fund   | 100,000.00                              | 0.00                | 230,000.00                   | 330,000.00                                |
| Special Assessment Fund | 0.00                                    | 0.00                | 0.00                         | 0.00                                      |
| Enterprise Fund         | 69,500.00                               | 0.00                | 358,500.00                   | 428,000.00                                |
| Internal Service Fund   | 200,756.00                              | 0.00                | 1,808,000.00                 | 2,008,756.00                              |
| Fiduciary Fund          | 0.00                                    | 0.00                | 1,500.00                     | 1,500.00                                  |
|                         |   |                     |                              | 0.00                                      |
|                         |   |                     |                              | 0.00                                      |
|                         |   |                     |                              | 0.00                                      |
|                         |   |                     |                              | 0.00                                      |
| <b>TOTALS</b>           | <b>8,760,755.97</b>                     | <b>6,007,000.00</b> | <b>5,729,491.00</b>          | <b>20,497,246.97</b>                      |

Budget Commission:

*Carli L. Brown*

*James N. Balaban*

*[Signature]*

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

OFFICIAL CERTIFICATE 0

| FUND   | Unencumbered<br>Balance July<br>1, 2024 | Taxes               | Rollbacks & Other<br>Reimbursements | Other Sources       | Total \$\$ Available<br>for Appropriation |
|--|---|---------------------|-------------------------------------|---------------------|---|
| <b>(001-0000) General Fund *</b>                         | 8,279,516.00                            | 6,007,000.00        | 584,000.00                          | 2,246,891.00        | 17,117,407.00                             |
| <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                                    |                     |                                     | 0.00                | 0.00                                      |
| <b>(001-9994) Parity Aid</b>                             | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| <b>TOTAL GENERAL FUND</b>                                | <b>8,279,516.00</b>                     | <b>6,007,000.00</b> | <b>584,000.00</b>                   | <b>2,246,891.00</b> | <b>17,117,407.00</b>                      |
| <b>SPECIAL REVENUE FUND</b>                              | XXXXXXXXXXXXXXXX                        | XXXXXXXXXXXXXXXX    | XXXXXXXXXXXXXXXX                    | XXXXXXXXXXXXXX      | XXXXXXXXXXXXXXXX                          |
| 018 Public School Support                                | 13,017.97                               |                     |                                     | 10,000.00           | 23,017.97                                 |
| 019 Teen Eco Summit Project Grant                        | 748.00                                  |                     |                                     | 0.00                | 748.00                                    |
| 029 Education Foundation                                 | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 032 Venture Capital                                      | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 035 Termination Benefits (old 022)                       | 4,408.00                                |                     |                                     | 30,000.00           | 34,408.00                                 |
| 200 Student Activity Fund                                | 41,709.00                               |                     |                                     | 58,500.00           | 100,209.00                                |
| 300 Athletic Fund  | 46,000.00                               |                     |                                     | 93,000.00           | 139,000.00                                |
| 402 DPPF   | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 416 Local Professional Development Block Grant           | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 432 EMIS   | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 440 FY04 Entry Yr  | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 447 DPIA   | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 451 Data Communications Support - One Net                | 1.00                                    |                     |                                     | 3,600.00            | 3,601.00                                  |
| 452 School Net Prof Dev                                  | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 455 Textbook/Instructional Materials                     | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 459 Ohio Reads   | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 460 Summer Intervention FY04                             | 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                                      |
| 494 Poverty Aid - FY06                                   | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 499 Misc State Grants                                    | 100.00                                  |                     |                                     | 2,000.00            | 2,100.00                                  |
| 504 Education Jobs                                       | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 506 Race To The Top                                      | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 507 ESSER Fund   | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 510 Coronavirus Relief Fund                              | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 514 Title II - FY 2000                                   | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 516 9010 IDEA-B - FY2014                                 | 0.00                                    |                     |                                     | 133,000.00          | 133,000.00                                |
| 516 932N IDEA-B - FY 2011 ARRA                           | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 524 Central Ohio Tech Prep                               | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 532 932N Education Stabilization - FY 10                 | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 532 932N Education Stabilization - FY 10 (ARRA)          | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 533 9210 Title II D-FY 2010                              | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 536 9220 Title I Non-Competitive                         | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 551 Limited English Prof                                 | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 572 Title I (formerly Chapter I)                         | 1,000.00                                |                     |                                     | 111,000.00          | 112,000.00                                |
| 572 9010 Title I FY 14                                   | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 572 932N Title I FY 10 ARRA                              | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 573 Title VI (formerly Chapter II)                       | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 584 Title IV Safe & Drug Free Schools                    | 0.00                                    |                     |                                     | 10,000.00           | 10,000.00                                 |
| 587 IDEA Preschool-Handicapped                           | 0.00                                    |                     |                                     | 1,500.00            | 1,500.00                                  |
| 588 FCC E-Rate   | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |
| 589 Continuous Improvement Implementation                | 0.00                                    |                     |                                     | 0.00                | 0.00                                      |

|                                      |  |                |   |                      |   |
|--------------------------------------|--|----------------|---|----------------------|---|
| 590 Title II-A FY03                  | 0.00   |                |   | 18,000.00            | 18,000.00   |
| 599 Misc Federal                     | 4,000.00   |                |   | 30,000.00            | 34,000.00   |
|                                      |  |                |   |                      | 0.00  |
| <b>TOTAL SPECIAL REVENUE FUND</b>    | <b>110,983.97</b>                                | <b>0.00</b>    | <b>0.00</b>                                     | <b>500,600.00</b>    | <b>611,583.97</b>                                 |
| <b>FUND</b>                          | <b>Unencumbered<br/>Balance July<br/>1, 2024</b> | <b>Taxes</b>   | <b>Rollbacks &amp; Other<br/>Reimbursements</b> | <b>Other Sources</b> | <b>Total \$\$ Available<br/>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       | 100,000.00                                       |                |   | 230,000.00           | 330,000.00  |
| 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>100,000.00</b>                                | <b>0.00</b>    | <b>0.00</b>                                     | <b>230,000.00</b>    | <b>330,000.00</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 Lunchroom Fund                   | 4,500.00   |                |   | 345,000.00           | 349,500.00  |
| 009 Uniform Supplies Fund            | 65,000.00  |                |   | 13,500.00            | 78,500.00   |
| 011 Community Support Fund           | 0.00   |                |   | 0.00                 | 0.00  |
|                                      |  |                |   |                      | 0.00  |
| <b>TOTAL ENTERPRISE FUND</b>         | <b>69,500.00</b>                                 | <b>0.00</b>    | <b>0.00</b>                                     | <b>358,500.00</b>    | <b>428,000.00</b>                                 |
| <b>INTERNAL SERVICE FUND</b>         | XXXXXXXXXXXXXX                                   | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX                                  | XXXXXXXXXXXXXX       | XXXXXXXXXXXXXX                                    |
| 007 Donations/Trust Fund             | 48,000.00  |                |   | 17,000.00            | 65,000.00   |
| 007-9991 Unclaimed monies            | 1,756.00   |                |   | 0.00                 | 1,756.00  |
| 024 Employee Benefits Self Insurance | 151,000.00                                       |                |   | 1,791,000.00         | 1,942,000.00                                      |
| <b>TOTAL INTERNAL SERVICE FUND</b>   | <b>200,756.00</b>                                | <b>0.00</b>    | <b>0.00</b>                                     | <b>1,808,000.00</b>  | <b>2,008,756.00</b>                               |
| <b>FIDUCIARY FUND</b>                | XXXXXXXXXXXXXX                                   | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX                                  | XXXXXXXXXXXXXX       | XXXXXXXXXXXXXX                                    |
| 022 Tournament Fund                  | 0.00   |                |   | 1,500.00             | 1,500.00  |
|                                      |  |                |   |                      | 0.00  |
| <b>TOTAL FIDUCIARY FUND</b>          | <b>0.00</b>                                      | <b>0.00</b>    | <b>0.00</b>                                     | <b>1,500.00</b>      | <b>1,500.00</b>                                   |