



# AGENDA

## OFFICE OF COUNTY BUDGET COMMISSION

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

**Regular Meeting of the Fairfield County Budget  
Commission April 1, 2024**  
8:30 a.m.  
108 North High Street  
Lancaster, Ohio

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

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

- A. Welcome & Pledge of Allegiance**
- B. Approval of Meeting Minutes of February 5, 2024**
- C. Public Comments**
- D. Review**
- E. Resolutions, Voting List**

04.01.2024.a : A resolution to approve the Auditor's Apportionment of the General Health District Allocation for fiscal year 2025

04.01.2024.b : A resolution to sign the Official Certificate of Estimated Resources for the Fairfield County Board of Health

- F. Open Items**
- G. Next Meeting – Monday, August 5, 2024, 8:30 a.m.**
- H. Adjourn**

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## 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 April 1, 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.



**R. KYLE WITT**  
FAIRFIELD COUNTY PROSECUTING ATTORNEY

March 11, 2024

Auditor Carri Brown  
Fairfield County Budget Commission  
108 N. High Street  
Lancaster, Ohio 43130  
DELIVERY VIA EMAIL ONLY TO: [carri.brown@fairfieldcountyohio.gov](mailto:carri.brown@fairfieldcountyohio.gov)

**Re: Prosecutor Appointment or April 1, 2024 Meeting**

Dear Auditor Brown:

Please accept this letter as my official appointment of Amy Brown-Thompson, Assistant Prosecuting Attorney, to act in place and with my full authority at the Budget Commission Meeting of April 1, 2024. This date falls during spring break for our three boys, and we are taking the opportunity to travel that week. My apologies for any inconvenience this might cause.

Sincerely,

*/s/ R. Kyle Witt*

R. Kyle Witt  
Fairfield County Prosecuting Attorney

cc: Treasurer Bahnsen  
Amy Brown-Thompson



**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 Jim 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





# A G E N D A

## OFFICE OF COUNTY BUDGET COMMISSION

County Auditor  
Carr L. Brown, PhD, MBA, CGFM  
carr.l.brown@fairfieldcountyohio.gov

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

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

To: Budget Commission  
From: Amanda Rollins, Deputy Auditor  
Date: March 28, 2024  
Subject: Review of General Health District Allocation

The recommendation for the General Health District allocation has been completed. Upon review of documentation submitted by the Fairfield County Board of Health and the District Advisory Council, I recommended that the requested allocation of \$593,013.75 be approved by the Budget Commission.

Documentation to support the recommendation includes the fiscal year 2025 budget for the Fairfield County Board of Health, passed by the Fairfield County Board of Health on January 10, 2024. We are aware that the District Advisory Council (DAC) met Thursday March 28, 2024, to approve the 2025 City of Lancaster contract and the proposed apportionment of the general health district allocation (for the Fairfield County Board of Health).

Prior to the DAC meeting, the Auditor's office staff reached out to DAC members to see if there were any questions regarding the process for the apportionment. We also provided a memo and slide show to the Fairfield County Board of Health about the apportionment procedures. There were no questions posed to us about the procedures.

Based on what is budgeted in 2025, the total need from general taxes (of townships and corporations) and from the city of Lancaster's contract is \$974,313.75, of which 61% is from general taxes and 39% is contracted with the city of Lancaster. Compared to 2024, this is a 2.5% increase. The Board of Health is continuously searching for grants or other types of funding to support their services.

Resolutions and supporting documentation for the approval of the apportionment for the 2025 allocation and for an official certificate of estimated resources for the Fairfield County Board of Health have been prepared for the agenda of April 1, 2024.

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OFFICE OF COUNTY AUDITOR

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

To: Mr. Joe Ebel, Health Commissioner  
Cc: Ms. Jamie Ehorn, Administrative Services Director  
From: Ms. Bev Hoskinson, Financial Systems Director  
CC: Dr. Carri Brown, County Auditor  
Date: February 15, 2024  
Subject: Calculation of Apportionments & Outreach

As you recall, there was a detailed presentation about the calculation of apportionments presented in May of 2022, and in 2023, the County Auditor's team reached out to each political subdivision to see if there were any questions about how the calculation is derived. There were no questions posed about the process, and there was appreciation for our outreach. We have not received any questions in the current year.

Here are some key points of the overall process and roles. We are sharing these key points with political subdivisions, and we would like your input prior to the end of February.

- The *Board of Health* evaluates its prospective resources and expenses. The member political subdivisions evaluate these resources and expenses. The *District Advisory Council* reviews and approves contracts (such as with the City of Lancaster) and reviews the budget, too. We understand that questions about resources and expenses or contractual amounts are addressed with Board of Health officials.
- The County Auditor is the chief appraiser for the real estate *valuations of the political subdivisions*. A video about the role of the county appraiser is found here:  
<https://www.co.fairfield.oh.us/auditor/>

*For the apportionment calculations, the percentage of each political subdivision's share of the aggregate valuation is calculated. In this case, Tax Year 2022 applies to Fiscal Year 2024 (and so forth).*

- *The percentage share for each political subdivision is applied to the need as presented. This calculation provides the share or allocation from political subdivisions. This resulting calculation is referred to as an apportionment.*
- *Deductions of apportionments are made at the time of real estate tax property settlements. The apportionments are provided to the Board of Health for operations. Historical data are available for review, anytime.*


Thank you for response, and also thank you for your public services of environmental health, public health programming, emergency preparations, nursing, and vital statistics. If there is a specific agenda item for the County Auditor desired for the March 2024 DAC meeting, please let us know of the agenda item and the meeting date.

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**Presentation for the  
District Advisory Council**  
 Health District Allocations  
 May 31, 2022




2

**Board of Health**

**Critical, Evaluative Step**

- ❖ **The Board of Health evaluates its prospective resources and expenses.**
- ❖ There is a determination about what the need is in the aggregate from the member political subdivisions.



3

**County Auditor,  
Statutory Fiscal Officer**


- ❖ The County Auditor is the chief appraiser for the *valuations of the political subdivisions.*
- ❖ A video about the role of the appraiser is here: <https://www.co.fairfield.oh.us/auditor/>
- ❖ Taxable valuations are recorded by political subdivision or taxing district.




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### County Auditor, Statutory Fiscal Officer

- ❖ A spreadsheet is maintained for the aggregate taxable valuations for each political subdivision participating in the Health District.
- ❖ Township valuations are for the *unincorporated* areas.




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### County Auditor, Statutory Fiscal Officer




- ❖ *The percentage of each political subdivision's share of the aggregate valuation is calculated.*
- ❖ Tax Year 2021 applies to Fiscal Year 2023.
- ❖ For townships, the smallest share is for Madison at 1.44%
- ❖ The largest share is for Violet at 25.48%
- ❖ The median share is for Greenfield at 7.22%
- ❖ (handout for townships and corporations)



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### County Auditor, Statutory Fiscal Officer




- ❖ *The percentage share for each political subdivision is applied to the need presented.*

This calculation provides the share or allocation for the Health District from the political subdivision. *This resulting calculation is called an apportionment.*

For the most recent example for townships:


- ❖ The smallest share is for \$ 8,082.66
- ❖ The largest share is for \$ 143,093.62
- ❖ The median share is \$ 40,540.66



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### Approval Processes



District Advisory Council  
Budget Commission

After approvals, in the ensuing fiscal year, allocations are placed in political subdivisions' budgets.




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## Real Estate Property Tax Settlements



- *The allocations are deducted from the real estate property settlements and provided to the Board of Health for operations.*
- Historical data is available for DAC review.



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## Contracting with the City of Lancaster

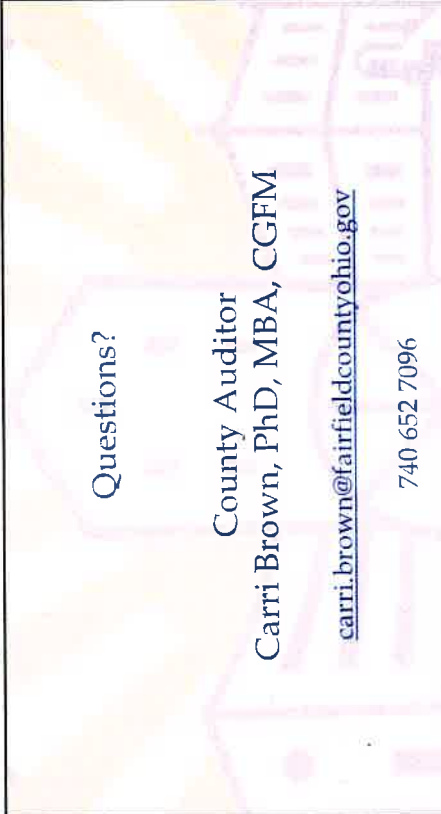
The DAC approves the contract amount for the City of Lancaster. (4% increase for FY25)


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Questions?

County Auditor  
Carri Brown, PhD, MBA, CGFM  
[carri.brown@fairfieldcountyohio.gov](mailto:carri.brown@fairfieldcountyohio.gov)  
740 652 7096



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Fairfield County  
Health Department

2025	EXPENSE	GENERAL FUND	CAMPGROUND	NURSING	FOOD SAFETY	WATER	SEWAGE	WIC	CAPITAL IMPROVEMENT	POOLS	NUISANCE ABATEMENT	BIOTERRORISM	C&DD	All Funds
		7003	7005	7006	7008	7009	7011	7012	7013	7017	7311	7321	7646	Total
511010	EMPLOYEE SALARIES	860,000.00	2,288.00	249,500.00	178,920.00	57,750.00	147,000.00	333,100.00	-	11,865.00	-	166,000.00	48,000.00	2,044,423.00
514000	ACCRUAL PAYOUTS	15,000.00	45.00	1,500.00	2,600.00	1,100.00	1,100.00	12,000.00	-	200.00	-	37,545.00	1,000.00	37,545.00
514050	PUBLIC SVCS RECOG CREDIT	3,500.00	-	-	-	-	-	-	-	-	-	-	-	3,500.00
521000	HEALTH DENTAL	155,000.00	1,160.00	70,000.00	32,436.23	16,632.00	38,495.78	90,500.00	-	5,500.00	-	30,000.00	18,755.00	458,479.01
521025	HLTH INS - EAP	40.00	-	13.00	-	5.00	-	22.00	-	5.00	-	10.00	-	95.00
521100	LIFE INSURANCE	428.00	6.00	140.00	150.00	40.00	120.00	250.00	-	10.00	-	100.00	30.00	1,274.00
522000	MEDICARE	12,325.00	34.00	3,817.75	2,600.00	637.38	2,131.50	4,828.95	-	172.04	-	2,407.90	815.00	29,769.62
523000	PEPS	118,000.00	320.32	34,930.00	25,050.00	8,085.00	20,560.00	46,634.00	-	1,700.00	-	23,240.00	6,720.00	286,259.32
525000	UNEMPLOYMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
526000	WORKERS COMPENSATION	8,000.00	100.00	1,500.00	1,800.00	575.00	1,260.00	3,500.00	-	175.00	-	1,800.00	750.00	19,460.00
530000	CONTRACT SERVICES	60,000.00	-	9,000.00	3,000.00	11,000.00	150,000.00	4,000.00	50,000.00	-	10,000.00	-	3,000.00	300,000.00
533030	FINANCIAL AUDIT	13,500.00	25.00	500.00	1,500.00	450.00	1,200.00	2,500.00	-	100.00	-	-	300.00	20,075.00
534010	STATE CERTIFICATION FEES	145,000.00	850.00	-	17,000.00	21,000.00	14,000.00	-	-	3,200.00	-	-	150,000.00	351,050.00
541020	SOLID WASTE DISPOSAL	-	-	-	2,500.00	1,750.00	4,000.00	1,000.00	-	300.00	-	500.00	700.00	21,750.00
543010	EQUIPMENT MAINTENANCE	8,500.00	-	2,500.00	300.00	109.00	100.00	2,200.00	-	-	-	1,500.00	50.00	7,200.00
544000	RENTALS/LEASE	2,500.00	-	450.00	-	-	-	-	-	-	-	-	-	1,800.00
544010	EQUIPMENT RENTAL/LEASE	1,800.00	-	-	-	-	-	-	-	-	-	-	-	1,800.00
550050	BOARD OF HEALTH EXPENSE	3,500.00	-	-	350.00	-	-	450.00	-	150.00	-	-	-	26,730.00
550400	TRAINING, MEMBERSHIP, DUES	25,000.00	-	750.00	2,800.00	1,500.00	1,900.00	2,100.00	-	100.00	-	800.00	1,500.00	17,916.00
552015	LIABILITY INS	6,500.00	16.00	700.00	1,800.00	500.00	1,850.00	-	-	110.00	-	1,800.00	620.00	12,876.00
553010	CELLULAR	4,200.00	36.00	2,160.00	1,800.00	-	-	-	-	-	-	-	-	1,700.00
553020	INTERNET	1,700.00	-	-	350.00	-	-	-	-	-	-	-	-	12,850.00
554000	ADVERTISING	12,500.00	-	-	-	-	-	-	-	-	-	-	-	-
555000	PRINTING & BINDING	-	-	-	-	-	-	-	-	-	-	-	-	-
558000	EMPLOYEE REIMBURSEMENT	8,000.00	100.00	500.00	1,600.00	450.00	450.00	200.00	-	125.00	-	500.00	100.00	12,025.00
560000	MATERIALS & SUPPLIES	45,000.00	-	140,000.00	2,500.00	2,100.00	2,100.00	-	-	200.00	-	2,000.00	350.00	192,250.00
561100	GRANT SUPPLIES	65,000.00	-	1,000.00	-	-	-	12,000.00	-	-	-	-	-	80,000.00
574000	EQUIPMENT/SOFTWARE/FIXTURE	17,000.00	-	4,000.00	1,000.00	700.00	1,500.00	2,600.00	-	-	-	1,000.00	100.00	27,900.00
574110	COPIERS	-	-	-	-	-	-	-	-	-	-	-	-	-
574200	VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-
590300	REFUND REIMBURSEMENTS	5,000.00	-	-	400.00	1,000.00	1,000.00	-	-	-	-	-	-	7,400.00
	Total Expenses	\$1,567,993.00	\$4,980.32	\$522,760.75	\$278,656.23	\$125,574.38	\$388,587.28	\$517,915.95	\$50,000.00	\$23,912.04	\$10,000.00	\$234,857.00	\$241,290.00	\$3,986,326.95
700000	CASH TRANSFERS	210,000.00	-	-	-	-	-	-	-	-	-	-	-	210,000.00
	Total Interfund Transfers	\$1,797,993.00	\$4,980.32	\$522,760.75	\$278,656.23	\$125,574.38	\$388,587.28	\$517,915.95	\$50,000.00	\$23,912.04	\$10,000.00	\$234,857.00	\$241,290.00	\$4,196,326.95

	7003	7005	7006	7008	7009	7011	7012	7013	7017	7311	7321	7646	Total
Cash Balance	\$ 2,074,745.92	\$ 2,628.11	\$ 35,621.21	\$ 206,857.95	\$ 116,695.99	\$ 19,537.04	\$ 74,607.76	\$ 1,850,000.00	\$ 35,408.12	\$ 47,734.82	\$ 132,738.53	\$ 296,012.94	\$ 4,892,588.39
Income	\$ 2,046,783.75	\$ 5,000.00	\$ 488,590.00	\$ 279,640.00	\$ 127,500.00	\$ 370,000.00	\$ 522,478.00	\$ -	\$ 24,750.00	\$ -	\$ 146,000.00	\$ 189,250.00	\$ 4,199,391.75
Expense	\$ 1,797,993.00	\$ 4,980.32	\$ 522,760.75	\$ 278,656.23	\$ 125,574.38	\$ 388,587.28	\$ 517,915.95	\$ 50,000.00	\$ 23,912.04	\$ 10,000.00	\$ 234,857.00	\$ 241,290.00	\$ 4,196,326.95
Cash Balance	\$2,323,536.67	\$2,647.79	\$1,450.46	\$207,841.72	\$118,621.62	\$949.76	\$79,169.81	\$1,800,000.00	\$35,646.08	\$37,734.82	\$44,081.53	\$243,972.94	\$4,895,653.20
Gain/Loss	\$248,790.75	\$19.68	(\$34,170.75)	\$983.77	\$1,925.63	(\$18,587.28)	\$4,562.05	(\$50,000.00)	\$237.96	(\$10,000.00)	(\$88,657.00)	(\$52,040.00)	\$3,054.80

*Britta Oliver*  
Date Approved: 1/10/2024



Fairfield County  
Health Department

2025	Budget	GENERAL FUND	CAMPGROUND	NURSING	FOOD SAFETY	WATER	SEWAGE	WIC	CAPITAL IMPROVEMENT	POOLS	NUISANCE ABATEMENT	BIOTERRORISM	C&DD	All Funds
	REVENUE	FUND	7005	7006	7008	7009	7011	7012	7013	7017	7311	7321	7646	Total
431100	GENERAL PROPERTY TAXES	593,013.75												593,013.75
432000	LICENSES AND PERMITS	4,000.00	5,000.00		275,000.00								61,250.00	345,250.00
432200	BUSINESS LICENSES AND PERMIT					115,000.00	220,000.00			24,150.00				359,150.00
432300	NONBUSINESS LICENSES & PERM													
433000	INTERGOVERNMENTAL REVENUE	150,000.00												150,000.00
433109	FEDERAL GOVERNMENT GRANTS	25,000.00												25,000.00
433109	HEALTHY COMMUNITIES GRANT	42,450.00						487,478.00				145,000.00		42,450.00
433117	CRIBS FOR KIDS	60,000.00												60,000.00
433118	TOBACCO	25,000.00												25,000.00
433119	MOSQUITO CONTROL GRANT	95,000.00												95,000.00
433124	MINI GRANTS													
433125	GET VACCINATED			38,590.00										38,590.00
433126	PROJECT DAWN	36,000.00												36,000.00
433400	STATE SUBSIDY	82,500.00												82,500.00
433927	LANCASTER CORP	381,300.00												381,300.00
434000	CHARGES FOR SERVICES				4,640.00									4,640.00
434013	IMMUNIZATIONS			120,000.00										120,000.00
434100	MEDICARE													
434400	SANITATION													
434410	VITAL STATISTICS	300,000.00												300,000.00
434415	PLUMBING	225,000.00												225,000.00
434420	MOSQUITO CONTROL SERVICES	22,220.00												22,220.00
434425	MANUFACTURED HOME PARKS	2,300.00												2,300.00
434430	CONTRACT SERVICES	1,500.00												1,500.00
434435	IMAC PAYMENTS			25,000.00										25,000.00
434500	BGMH PAYMENTS			90,000.00										90,000.00
434520	HEALTH AND INSPECTION FEES			40,000.00										40,000.00
436100	INVESTMENT EARNINGS											1,000.00		1,000.00
439000	OTHER RECEIPTS													
439041	OWDA LOAN REVENUE	1,500.00					150,000.00							150,000.00
	<b>Total income</b>	<b>\$2,046,783.75</b>	<b>\$5,000.00</b>	<b>\$313,590.00</b>	<b>\$279,640.00</b>	<b>\$127,500.00</b>	<b>\$370,000.00</b>	<b>\$487,478.00</b>	<b>\$0.00</b>	<b>\$24,150.00</b>	<b>\$0.00</b>	<b>\$146,000.00</b>	<b>\$189,250.00</b>	<b>\$3,989,391.75</b>
439100	INTERFUND TRANSFERS IN			175,000.00				35,000.00						210,000.00
	<b>Total Interfund Transfers</b>			<b>175,000.00</b>				<b>35,000.00</b>						<b>210,000.00</b>
	<b>Total Fund Revenue</b>	<b>\$ 2,046,783.75</b>	<b>\$ 5,000.00</b>	<b>\$ 488,590.00</b>	<b>\$ 279,640.00</b>	<b>\$ 127,500.00</b>	<b>\$ 370,000.00</b>	<b>\$ 522,478.00</b>	<b>\$ 0.00</b>	<b>\$ 24,150.00</b>	<b>\$ 0.00</b>	<b>\$ 146,000.00</b>	<b>\$ 189,250.00</b>	<b>\$ 4,199,391.75</b>

**04.01.2024.a A resolution to approve the Auditor's apportionment allocation of the District Advisory Council's charges for the Fairfield County Board of Health's FY2024 budget**

**WHEREAS,** The Fairfield County Auditor's Office has received the fiscal year 2025 budget for the Fairfield County Board of Health;

**WHEREAS,** The Fairfield County Auditor's Office has received notice of approval from the District Advisory Council for the requested amount of \$593,013.75 to be allocated for apportionment to the Board of Health in fiscal year 2025;

**WHEREAS,** The allocation formula has been applied and the apportionments have been compared to the prior year allocations for reasonableness;

**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 apportionment of \$593,013.75 to be apportioned in fiscal year 2025 to the Board of Health through two semi-annual tax settlements of \$296,506.88.

**Section 2.** The Fairfield County Budget Commission authorizes the County Auditor's Office to report the approval to the Board of Health.

Prepared by: Amanda Rollins, Settlements and Administration Analyst

Supplemental materials are attached.



**AUDITOR'S APPORTIONMENT GENERAL HEALTH DISTRICT  
ALLOCATION FISCAL 2025**

Amount to be apportioned as determined by the Budget Commission

**\$593,013.75**

Each Settlement \$296,506.88

The Fairfield County General Health District's Board charge for the year is apportioned based on the ratio of the participating subdivision's taxable valuation relative to the aggregate valuation of all the participating subdivisions. One half of the annual apportionment is deducted from each real estate tax settlement.

TOWNSHIPS (ex Corps)	TY 2023 TAXABLE VALUATIONS	PER SETTLEMENT	APPORTIONMENT FOR FY 2025
AMANDA	109,160,580	8,782.15	17,564.32
BERNE	314,893,270	25,333.71	50,667.42
BLOOM	381,794,250	30,716.01	61,432.02
CLEARCREEK	114,674,170	9,225.74	18,451.48
GREENFIELD	256,875,240	20,666.06	41,332.12
HOCKING	160,212,640	12,889.39	25,778.78
LIBERTY	271,895,040	21,874.43	43,748.86
MADISON	54,899,890	4,416.79	8,833.58
PLEASANT	262,905,200	21,151.18	42,302.35
RICHLAND	77,216,420	6,212.20	12,424.40
RUSHCREEK	104,104,080	8,375.35	16,750.69
VIOLET	954,738,130	76,810.35	153,620.69
WALNUT	307,614,160	24,748.09	49,496.18
<b>TOTAL TWP</b>	<b>3,370,983,070</b>	<b>271,201.45</b>	<b>542,402.89</b>

CORPORATIONS	TY 2023 TAXABLE VALUATIONS	PER SETTLEMENT	APPORTIONMENT FOR FY 2025
AMANDA	17,263,980	1,388.92	2,777.84
BALTIMORE	79,191,510	6,371.09	12,742.18
BREMEN	31,960,120	2,571.25	5,142.50
BUCKEYE LAKE	679,910	54.70	109.40
CARROLL	14,123,260	1,136.24	2,272.48
LITHOPOLIS	78,934,870	6,350.45	12,700.90
MILLERSPORT	35,527,080	2,858.22	5,716.44
PLEASANTVILLE	15,610,040	1,255.85	2,511.70
RUSHVILLE	6,647,910	534.84	1,069.68
STOUTSVILLE	12,500,740	1,005.71	2,011.42
SUGAR GROVE	8,935,610	718.89	1,437.78
THURSTON	10,426,010	838.79	1,677.58
WEST RUSHVILLE	2,740,510	220.48	440.96
<b>TOTAL CORPS</b>	<b>314,541,550</b>	<b>25,305.43</b>	<b>50,610.86</b>
<b>TWPS &amp; CORPS</b>	<b>3,685,524,620</b>	<b>296,506.88</b>	<b>593,013.75</b>
<b>TOTAL ALL</b>	<b>3,685,524,620</b>	<b>296,506.88</b>	<b>593,013.75</b>

PROOF OF ABSTRACT	
CITY OF REYNOLDSBURG	\$26,981,870
CITY OF CANAL WINCHESTER	\$72,082,010
CITY OF COLUMBUS	\$225,338,230
CITY OF LANCASTER	\$1,067,649,850
CITY OF PICKERINGTON	\$863,395,720
<b>Total</b>	<b>\$5,940,972,300</b>
Fairfield County Valuation	\$5,941,542,880
Franklin County Valuation (Li & Pi)	\$4,834,640
<b>Total</b>	<b>\$5,946,377,520</b>

APPROVED: \_\_\_/\_\_\_/\_\_\_

Budget Commission:

LANCASTER CONTRACT	\$381,300.00
Other BREAKPOINT	\$0
Balance Adjustment	\$0.00

2025 VS 2024

TY 2022 TAXABLE VALUATIONS	Valuation Change	APPORTIONMENT FOR FY 2024	Apportionment Change
108,216,950	943,630	17,264.00	300.32
309,086,140	5,807,130	49,308.94	1,359.49
377,175,750	4,618,500	60,171.38	1,260.64
113,521,260	1,152,910	18,110.20	341.28
258,215,010	-1,339,770	41,193.40	138.72
158,196,870	2,015,770	25,237.38	541.40
271,990,260	-95,220	43,391.00	357.86
53,441,690	1,458,200	8,525.62	307.96
259,750,320	3,154,880	41,438.34	864.01
77,134,450	81,970	12,305.36	119.04
102,148,950	1,955,130	16,295.96	454.73
927,167,640	27,570,490	147,912.36	5,708.33
301,711,980	5,902,180	48,132.54	1,363.64
<b>3,317,757,270</b>	<b>53,225,800</b>	<b>529,286.48</b>	<b>13,116.41</b>

TY 2022 TAXABLE VALUATIONS	Valuation Change	APPORTIONMENT FOR FY 2024	Apportionment Change
17,123,110	140,870	2,731.68	46.16
78,645,930	545,580	12,546.50	195.68
31,677,810	282,310	5,053.60	88.90
678,980	930	108.32	1.08
14,831,270	-708,010	2,366.06	-93.58
73,802,300	5,132,570	11,773.78	927.12
35,501,680	25,400	5,663.64	52.80
15,590,580	19,460	2,487.18	24.52
6,274,100	373,810	1,000.92	68.76
12,642,450	-141,710	2,016.86	-5.44
9,035,520	-99,910	1,441.44	-3.66
10,312,080	113,930	1,645.10	32.48
2,685,410	55,100	428.40	12.56
<b>308,801,220</b>	<b>5,740,330</b>	<b>49,263.48</b>	<b>1,347.38</b>
<b>3,626,558,490</b>	<b>58,966,130</b>	<b>578,550</b>	<b>14,463.79</b>
<b>3,626,558,490</b>	<b>58,966,130</b>	<b>578,550</b>	<b>14,463.79</b>

**04.01.2024.b A resolution to sign the Official Certificate of Estimated Resources for Fairfield County Board of Health District**

**WHEREAS**, The Fairfield County Auditor's Office has received sufficient information to prepare the Official Certificate of Estimated Resources for the Fairfield County Board of Health District, 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 Certificate of Estimates Resources for the Fairfield County Board of Health District.

**Section 2.** The Fairfield County Budget Commission authorizes the County Auditor's Office to provide a copy of the Official Certificate of Estimated Resources to the Fairfield County Board of Health District, retaining a file copy.

Prepared by: Amanda Rollins, Settlements and Administration Analyst

Supplemental materials are attached.

## OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

Revised Code, Sec 5705.36

April 1, 2024

Office of Budget Commission, Fairfield County, Ohio.  
 To the TAXING AUTHORITY of the: FAIRFIELD COUNTY GENERAL HEALTH DISTRICT

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning January 1st, 2025, 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 January 1, 2025	Conversion of Prior Year Encumbrances	Taxes	Other Sources	Total \$ Available
Health District General Fund	0.00	0.00	593,013.75	1,453,770.00	2,046,783.75
Special Revenue Fund	0.00	0.00	0.00	2,152,608.00	2,152,608.00
Debt Service Fund	0.00	0.00	0.00	0.00	0.00
Capital Projects Fund	0.00	0.00	0.00	0.00	0.00
Special Assessment Fund	0.00	0.00	0.00	0.00	0.00
Enterprise Fund	0.00	0.00	0.00	0.00	0.00
Internal Service Fund	0.00	0.00	0.00	0.00	0.00
Fiduciary Fund	0.00	0.00	0.00	0.00	0.00
					0.00
					0.00
					0.00
					0.00
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>593,013.75</b>	<b>3,606,378.00</b>	<b>4,199,391.75</b>

**JAMIE ELISE EHORN**  
 FAIRFIELD CO GENERAL HEALTH DISTRICT  
 1550 SHERIDAN DRIVE, SUITE 100  
 LANCASTER, OH 43130

Budget Commission:

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LORI HAMPSHIRE  
 AUDITOR'S OFFICE

FUND	Unencumbered Balance January 1, 2025	Conversion of Prior Year Encumbrances	Taxes	Rollbacks	Other Sources	Total \$\$ Available	Warning	Appropriations	Balance
(7003) Health District General Fund	0.00		593,013.75		1,453,770.00	2,046,733.75		1,797,993.00	248,790.75
<b>SPECIAL REVENUE FUND</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(7004) Health Education - Tobacco Use Prev	0.00					0.00			0.00
(7005) Trailer Parks/Camps/Pools	0.00				5,000.00	5,000.00		4,980.32	19.68
(7006) Public Health Nursing	0.00				488,590.00	488,590.00	OVER	522,760.75	(34,170.75)
(7007) Immunization Action Plan	0.00				0.00	0.00		0.00	0.00
(7008) Food Services	0.00				279,640.00	279,640.00		278,656.23	983.77
(7009) Water Systems	0.00				127,500.00	127,500.00		125,574.38	1,925.62
(7010) Solid Waste CFLP	0.00				0.00	0.00		0.00	0.00
(7011) Sewage Program Fund	0.00				370,000.00	370,000.00	OVER	388,587.28	(18,587.28)
(7012) Women Infants and Children WIC	0.00				522,478.00	522,478.00		517,915.95	4,562.05
(7014) "Help me Grow"	0.00				0.00	0.00			0.00
(7017) Swimming Pools & Spas	0.00				24,150.00	24,150.00		23,912.04	237.96
(7019) Family Planning	0.00				0.00	0.00			0.00
(7069) Maternal & Child Health	0.00				0.00	0.00		0.00	0.00
(7303) Cardiovascular Disease	0.00				0.00	0.00			0.00
(7321) CRI Bioterrorism Grant (ODOH)	0.00				146,000.00	146,000.00	OVER	234,657.00	(88,657.00)
(7425) Safety Grants(Kids, Ride, Community)	0.00				0.00	0.00		0.00	0.00
(7458) Women's Health	0.00				0.00	0.00		0.00	0.00
(7646) Landfill / C & DD Disposal	0.00				189,250.00	189,250.00	OVER	241,290.00	(52,040.00)
(7767) Injury Prevention	0.00				0.00	0.00		0.00	0.00
(7767) Injury Prevention	0.00				0.00	0.00		0.00	0.00
(7862) Self Insurance Fund	0.00				0.00	0.00		0.00	0.00
TOTAL SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00	2,152,608.00	2,152,608.00	XXXXXXXXXX	2,338,333.95	XXXXXXXXXX
<b>DEBT SERVICE FUND</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL DEBT SERVICE FUND	0.00	0.00	0.00	0.00	0.00	0.00	XXXXXXXXXX	0.00	XXXXXXXXXX
							XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
FUND	Unencumbered Balance January 1, 2025	Conversion of Prior Year Encumbrances	Taxes	Rollbacks	Other Sources	Total \$\$ Available	Warning	Appropriations	Balance
<b>CAPITAL PROJECTS FUND</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(7013) Capital Improvement Fund	0.00				0.00	0.00	OVER	50,000.00	(50,000.00)
									0.00
									0.00
TOTAL CAPITAL PROJECTS FUND	0.00	0.00	0.00	0.00	0.00	0.00	XXXXXXXXXX	50,000.00	XXXXXXXXXX
<b>SPECIAL ASSESSMENT FUND</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(7311) Nuisance Abatement	0.00				0.00	0.00	OVER	10,000.00	(10,000.00)
TOTAL SPECIAL ASSESSMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00	XXXXXXXXXX	10,000.00	XXXXXXXXXX
<b>ENTERPRISE FUND</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ENTERPRISE FUND	0.00	0.00	0.00	0.00	0.00	0.00	XXXXXXXXXX	0.00	XXXXXXXXXX
<b>INTERNAL SERVICE FUND</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL INTERNAL SERVICE FUND	0.00	0.00	0.00	0.00	0.00	0.00	XXXXXXXXXX	0.00	XXXXXXXXXX
<b>FIDUCIARY FUND</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL FIDUCIARY FUND	0.00	0.00	0.00	0.00	0.00	0.00	XXXXXXXXXX	0.00	XXXXXXXXXX