



A G E N D A

OFFICE OF COUNTY AUDITOR

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

Regular Meeting of Fairfield County Budget Commission

August 26, 2024, 8:30 a.m.

108 N. High Street

Lancaster, Ohio

A. Welcome & Pledge of Allegiance

B. Public Comments

C. Approval of Minutes from August 5, 2024

D. Review of Action Items

E. Resolutions, Voting List

08.26.2024.a A resolution to sign Amended Official Certificates of Estimated Resources for multiple taxing districts

F. Open Items

G. Next Meeting – Monday, September 30, 2024, 8:30 a.m.

H. Adjourn



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Fairfield County Budget Commission Meeting Minutes

Date: August 5, 2024

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
- Jim Bahnsen, County Treasurer
- Carri Brown, County Auditor

Also attending were Becky Schaade, Deb Silva, and Craig Vandervoort.

This meeting was previously noticed in accordance with the notice procedures.

We continue to receive excellent feedback about new procedures and waiver of the tax budget. We continue to have ongoing communication with multiple political subdivisions and entities.

The agenda and packet were placed on the county website. The meeting purpose, agenda, and some background information were reviewed.

C. Approval of Minutes from April 1, 2024

The minutes from April 1, 2024, were presented in draft form earlier, and were posted on the county website.



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Motion for the Approval of Minutes of April 1, 2024

On the motion of Jim Bahnsen and the second of Carri Brown, the Budget Commission voted to approve the minutes of April 1, 2024.

Discussion: None.

Roll call vote of the motion resulted as follows:

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

The motion carried unanimously.

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

Dr. Brown commented that the formal meeting to review the alternate formula was held in February. The review item will remain on the agenda along with public comments just in case there are comments to provide.

Previously, a summary of the basic formula for the distribution of Local Government Funds was reviewed.

Dr. Brown provided the 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” proposed during this meeting.



AGENDA

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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 2025 allocation as follows:

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

Other Public Comments:

There were no public comments made.

E. Review of Report from Manager of the Settlements and Administration Area

A written report from the Manager of the Settlements and Administration Area was reviewed and was included with the review packet.

Sufficient information from the multiple entities was received to prepare resolutions for this meeting and to recommend them for approval. Long-term plans were also received relative to the levies under the entity of Fairfield County.

F. County General Fund Update

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

The unassigned general fund balance is \$45,948,063 at December 31, 2023, up from \$32,556,822 at December 31, 2022. The balances are well within the cash balance policy requirements.



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Mainly, the increase in the balance is due to increases in collections of sales tax revenue, property tax revenue, and investment earnings (which together comprised about 75% of actual revenues), as well as conservative spending policies and support of federal revenues for recovery.

The long-term projections for the general fund show use of carry-over cash.

The mid-year 2024 revenues for the general fund were on track and above estimates in the aggregate. Of the estimated \$63.87 M at the end of June, \$35.75 M, or 56%, had been received. This was ahead of the percentage of receipts as of June month end in 2023, which was at 54%.

Investment income estimates have since been upgraded following the last Investment Advisory Committee meeting. The current general fund estimate overall is now \$66.1 Million because investment income increased to \$8.7 M, up \$2.3 M over the original estimate.

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

The county bond rating is Aa2. This shows a healthy financial structure and excellent ability to meet obligations.

Preliminary estimates for 2025 are within the system even though a tax budget is no longer required. Those estimates are now \$64 M, and investment income is listed at \$6.4 Million, lower than the current estimate of \$8.7 M.

The Commissioners have communicated their expenditure budget parameters for 2025, which includes a 5% increase for health benefits and up to a 5% increase for merit-based increases.

For certain expenditures, ARPA funds will no longer be available, and the general fund will accommodate ongoing needs.

For 2024, expenditure activity is below the budget, as required, yet there have been budget adjustments for capital outlay and major projects, such as the project to build airport hangars and to provide for a roof on the Government Services Building in Lancaster.



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G. Resolutions, Voting List

Dr. Brown reviewed the list of proposed resolutions and reported that the resolutions were like resolutions the Budget Commission has reviewed in the past, but for **08.05.2024.c**, a resolution to approve an allocation of Public Library Funds.

H. *Motion for the Approval of Resolutions 08.05.2024.a.; 08.05.2024.b; and 08.05.2024.d*

On the motion of Jim Bahnsen and the second of Carri Brown, the Budget Commission voted to approve Resolutions 08.05.2024.a.; 08.05.2024.b; and 08.05.2024.d, as follows:

08.05.2024.a : A resolution to approve multiple Fairfield County taxing district tax collection estimates and tax rates to be levied for tax year 2024, collected in 2025

08.05.2024.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

08.05.2024.d A resolution to sign the Official Certificates of Estimated Resources for multiple taxing districts

Discussion: Kyle Witt reported that the resolutions were similar to the ones the Commission had reviewed in the past. Carri Brown reported that the resolutions were supported by the data analysis of the desk reviews and the reports provided.

Roll call vote of the motion resulted as follows:

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

The motion carried unanimously.

I. Review of the Proposed Library Allocations – Resolution 08.05.2024.c

Carri Brown thanked the library directors for their service and diligence in the process to gather data and develop a framework for the shared stated funding. She provided highlights from the memo dated July 19, 2024, and reviewed the methodology and percentages for resolution 08.05.2024.c.



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The formula for library shared state funds and the resulting percentages proposed were based on variables of:

- Circulation,
- Square footage of heated library space,
- Salaries & fringe benefit budgets,
- Number of cardholders,
- Budgeted materials,
- Budgeted technology,
- Budgeted consortium expenses,
- Annual visits to library, and
- Population as assigned by the State Library.

Each of these variables were defined and agreed upon by the libraries. Formerly, the libraries agreed upon percentages to use for the allocation. This year, they agreed to the definition of the variables used and the framework.

Kyle Witt asked the libraries in attendance if they agreed up the framework or methodology. Becky Schaade indicated, yes, she agreed on the framework and the variables. She indicated that she thought it was a gift from the Commission to have an opportunity for consensus and acknowledged that consensus was just too difficult this year. She went on to state that the variables in the framework were representative of library business. She stated that Fairfield's geographic area was larger than others and had wanted to consider geography, but she believed the resulting formula or framework was transparent and was an "apples to apples" comparison of operations.

Deb Silva indicated that the framework was transparent and relevant for all libraries. She also stated that the population variable with the State Library was one that they expected to continue to review and address. She believed that the dynamic approach of the formula (with an annual survey) recognized how each library might experience changes.

Beck Schaade commented that while she could not speak for Tony Howard, she was aware from previous conversations that he found the framework to be appropriate. Deb Silva commented that Tony Howard had mentioned the importance of the formula being based on data.



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Kyle Witt asked the libraries what percentage the shared revenues were of their operating budgets, in general. Becky Schaade indicated that the shared revenues were 2/3 of their operating budget, while Deb Silva indicated that their full operating budget was comprised of the shared revenues.

Carri Brown went on to highlight the portion of the July 19th memo that included the ORC sections about the allocations.

Craig Vandervoort stated he appreciated the thoughtful analysis that went into the process this year and hoped there would be continued open-mindedness in the future, especially as population and other factors may change.

Carri Brown mentioned that the survey would be provided annually to the libraries along with the agreed upon definitions and instructions. If there is consensus prior to March 30th, then she believed that consensus would be accepted instead of the formula calculation. Also, there would be an opportunity to make other comments.

J. Motion for the Approval of Resolution 08.05.2024.c

On the motion of Jim Bahnsen and the second of Carri Brown, the Budget Commission voted to approve Resolution 08.05.2024.c:

08.05.2024.c A resolution to approve an allocation of Public Library Funds

Discussion: Kyle Witt thanked the library directors and Carri Brown for their analysis and thoughtful preparation of the framework. He thanked Becky Schaade, Deb Silva, and Craig Vandervoort for being at the meeting. He appreciated the discussion and the detailed memo.

Jim Bahnsen commented that over time, there could be changes in population, and that is something to watch.

Carri Brown reported that the resolution accommodates any increase or decrease in funding at the same percentages noted in the resolution for the initial allocation. She thanked the library directors, again, for their service to the community and for their dedication.

Roll call vote of the motion resulted as follows:

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

The motion carried unanimously.



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K. Open Items

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

Additional meetings are provided in the notice procedures. There are monthly meetings scheduled in August through December, the last Monday of the month, at 8:30 a.m. to accommodate approval of amended certificates. Those meetings will be held at 108 N. High Street in Lancaster.

L. Next Meeting

The next meeting for the Budget Commission is August 26, 2024, at 8:30 a.m.

M. Adjourn

Jim Bahnsen made a motion to adjourn at 9:08 a.m. Carri Brown seconded the motion which carried unanimously.

I certify the minutes above are true and accurate for the Fairfield County Budget Commission Meeting held August 5, 2024.

Dr. Carri L. Brown, County Auditor

08.26.2024.a A resolution to sign Amended Official Certificates of Estimated Resources for multiple taxing districts

WHEREAS, The Fairfield County Auditor's Office has received sufficient information to prepare Amended Official Certificates of Estimated Resources for multiple taxing 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 Amended Official Certificates of Estimated Resources for multiple taxing districts.

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

Prepared by: Angela Horn, Financial Systems Manager

Supplemental materials are attached.

List of Official Certificates of Estimated Resources

Tax Authority	Page
<u>School Districts</u>	
Fairfield Union Local School District	12-14
Walnut Township Local School District	15-17
<u>Corps/Villages</u>	
Village of Bremen	18-19
Village of Rushville	20-21
Village of Pleasantville	22-23

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES.Revised Code, Sec 5705.36

August 26, 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 *	14,554,221.87	7,799,000.00	15,146,837.00	37,500,058.87
Special Revenue Fund	1,446,850.30	0.00	986,902.23	2,433,752.53
Debt Service Fund	6,580,272.43	544,000.00	3,158,189.90	10,282,462.33
Capital Projects Fund *	5,343,884.43	348,000.00	402,802.53	6,094,686.96
Special Assessment Fund	0.00	0.00	0.00	0.00
Enterprise Fund	131,606.65	0.00	1,158,755.43	1,290,362.08
Internal Service Fund	6,499.00	0.00	0.00	6,499.00
Fiduciary Fund	4,528,891.85	0.00	5,243,356.65	9,772,248.50
				0.00
				0.00
				0.00
				0.00
TOTALS	32,592,226.53	8,691,000.00	26,096,843.74	67,380,070.27

Budget Commission:

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

AMENDED OFFICIAL CERTIFICATE NO. 1

FUND	Unencumbered Balance July 1, 2024	Taxes	Rollbacks & Other Reimbursements	Other Sources	Total \$\$ Available for Appropriation
001 General Fund *	14,554,221.87	7,799,000.00	852,000.00	14,294,837.00	37,500,058.87
(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
TOTAL GENERAL FUND	14,554,221.87	7,799,000.00	852,000.00	14,294,837.00	37,500,058.87
SPECIAL REVENUE FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
007 Gift	49,291.80			17,127.34	66,419.14
018 School Support	75,081.06			26,107.96	101,189.02
019 Other Local Grants	3,815.24				3,815.24
034 Classroom Maint	1,078,199.15			99,391.47	1,177,590.62
200 Student Activity	123,252.57			141,308.82	264,561.39
300 Student Activity	317,837.90			305,502.89	623,340.79
416 Teacher Development					0.00
432 EMIS					0.00
440 Entry Year Teacher					0.00
447 DPIA					0.00
451 Data Communication	22,277.63			7,200.13	29,477.76
452 School Net					0.00
459 Ohio Reads					0.00
460 Summer Intervention					0.00
461 Vocational Educ. Enhancements	(3,521.28)			3,692.25	170.97
465 Extended Learning					0.00
466 Straight A Fund (AOS Bulletin 2000-008)					0.00
467 Student Wellness & Success	6.08				6.08
494 Poverty Aid					0.00
499 Misc State Grants	(24,077.11)			1.00	(24,076.11)
504 Education Jobs Fund					0.00
506 Race To The Top					0.00
507 Elem/Secondary School Emergency Relief	(105,829.48)				(105,829.48)
510 Coronavirus Relief Fund					0.00
514 FY2000 - Title II					0.00
516 9010 IDEA-B - FY2011	(30,289.64)			204,744.72	174,455.08
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	(18,623.83)			142,656.98	124,033.15
572 932N Title I FY 11 ARRA					0.00
573 Chapter II					0.00
584 Drug Free Schools Grant	(20,941.00)				(20,941.00)
587 IDEA Preschool - Handicapped	(15,886.42)			4,938.31	(10,948.11)
590 FY2001 TITLE VI-R	(3,745.96)			34,230.36	30,484.40
599 Misc Federal	3.59				3.59
					0.00
TOTAL SPECIAL REVENUE FUND	1,446,850.30	0.00	0.00	986,902.23	2,433,752.53

FUND	Unencumbered Balance July 1, 2024	Taxes	Rollbacks & Other Reimbursements	Other Sources	Total \$\$ Available for Appropriation
DEBT SERVICE FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
002 Bond Retirement	6,580,272.43	544,000.00	68,000.00	3,090,189.90	10,282,462.33
002 Bond Retirement - HB 264					0.00
002 Bond Retirement - Income Tax					0.00
TOTAL DEBT SERVICE FUND	6,580,272.43	544,000.00	68,000.00	3,090,189.90	10,282,462.33
CAPITAL PROJECTS FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
					0.00
003 Permanent Improvement (Levy) *	482,783.13	348,000.00	28,000.00	374,802.53	1,233,585.66
004 Building					0.00
010 Building OSFC - District					0.00
070 Capital Projects Set Aside	4,861,101.30				4,861,101.30
450 SchoolNet Plus					0.00
454 Technology Equity					0.00
					0.00
					0.00
TOTAL CAPITAL PROJECTS FUND	5,343,884.43	348,000.00	28,000.00	374,802.53	6,094,686.96
SPECIAL ASSESSMENT FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
					0.00
					0.00
TOTAL SPECIAL ASSESSMENT FUND	0.00	0.00	0.00	0.00	0.00
ENTERPRISE FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
006 Lunchroom	131,606.65			1,158,755.43	1,290,362.08
					0.00
					0.00
					0.00
TOTAL ENTERPRISE FUND	131,606.65	0.00	0.00	1,158,755.43	1,290,362.08
INTERNAL SERVICE FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
014 Special Rotary	6,499.00				6,499.00
					0.00
					0.00
TOTAL INTERNAL SERVICE FUND	6,499.00	0.00	0.00	0.00	6,499.00
FIDUCIARY FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
					0.00
022 Workers' Comp	447,562.70			539,548.00	987,110.70
024 Self Insurance Fund	4,081,329.15			4,703,808.65	8,785,137.80
401 Auxiliary Service					0.00
					0.00
TOTAL FIDUCIARY FUND	4,528,891.85	0.00	0.00	5,243,356.65	9,772,248.50

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES.Revised Code, Sec 5705.36

August 26, 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 Balance July 1, 2024	Taxes	Rollbacks & Other Sources	Total \$\$ Available for Appropriation
General Fund *	8,004,844.43	6,007,000.00	2,830,891.00	16,842,735.43
Special Revenue Fund	(38,962.56)	0.00	500,600.00	461,637.44
Debt Service Fund *	0.00	0.00	0.00	0.00
Capital Projects Fund	356,459.58	0.00	230,000.00	586,459.58
Special Assessment Fund	0.00	0.00	0.00	0.00
Enterprise Fund	74,943.59	0.00	358,500.00	433,443.59
Internal Service Fund	135,159.46	0.00	1,808,000.00	1,943,159.46
Fiduciary Fund	0.00	0.00	1,500.00	1,500.00
				0.00
				0.00
				0.00
				0.00
TOTALS	8,532,444.50	6,007,000.00	5,729,491.00	20,268,935.50

Budget Commission:

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

AMENDED OFFICIAL CERTIFICATE NO. 1

FUND	Unencumbered Balance July 1, 2024	Taxes	Rollbacks & Other Reimbursements	Other Sources	Total \$\$ Available for Appropriation
(001-0000) General Fund *	8,004,844.43	6,007,000.00	584,000.00	2,246,891.00	16,842,735.43
(001-9196) General Bus	0.00			0.00	0.00
(001-9992) Capital & Maintenance Set-Aside	0.00			0.00	0.00
(001-9991) Textbook & Instructional Materials	0.00			0.00	0.00
(001-9993) Statutory Budget Reserve	0.00			0.00	0.00
(001-9994) Parity Aid	0.00			0.00	0.00
TOTAL GENERAL FUND	8,004,844.43	6,007,000.00	584,000.00	2,246,891.00	16,842,735.43
SPECIAL REVENUE FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
018 Public School Support	15,918.47			10,000.00	25,918.47
019 Teen Eco Summit Project Grant	752.04			0.00	752.04
029 Education Foundation	0.00			0.00	0.00
032 Venture Capital	0.00			0.00	0.00
035 Termination Benefits (old 022)	4,408.69			30,000.00	34,408.69
200 Student Activity Fund	45,018.58			58,500.00	103,518.58
300 Athletic Fund	103,732.44			93,000.00	196,732.44
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	395.86			3,600.00	3,995.86
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	13,910.25			2,000.00	15,910.25
504 Education Jobs	0.00			0.00	0.00
506 Race To The Top	0.00			0.00	0.00
507 ESSER Fund	(21,369.45)			0.00	(21,369.45)
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	(166,589.32)			133,000.00	(33,589.32)
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)	(6,226.49)			111,000.00	104,773.51
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	(12,790.00)			10,000.00	(2,790.00)
587 IDEA Preschool-Handicapped	(1,433.13)			1,500.00	66.87
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	(2,580.24)			18,000.00	15,419.76
599 Misc Federal	(12,110.26)			30,000.00	17,889.74
					0.00
TOTAL SPECIAL REVENUE FUND	(38,962.56)	0.00	0.00	500,600.00	461,637.44
FUND	Unencumbered Balance July 1, 2024	Taxes	Rollbacks & Other Reimbursements	Other Sources	Total \$\$ Available for Appropriation
DEBT SERVICE FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
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
CAPITAL PROJECTS FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
003 Permanent Improvement Fund	356,459.58			230,000.00	586,459.58
004 Capital Assets Fund	0.00			0.00	0.00
450 School Net Plus	0.00			0.00	0.00
					0.00
TOTAL CAPITAL PROJECTS FUND	356,459.58	0.00	0.00	230,000.00	586,459.58
SPECIAL ASSESSMENT FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
					0.00
					0.00
TOTAL SPECIAL ASSESSMENT FUND	0.00	0.00	0.00	0.00	0.00
ENTERPRISE FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
006 Lunchroom Fund	(3,201.80)			345,000.00	341,798.20
009 Uniform Supplies Fund	78,145.39			13,500.00	91,645.39
011 Community Support Fund	0.00			0.00	0.00
					0.00
TOTAL ENTERPRISE FUND	74,943.59	0.00	0.00	358,500.00	433,443.59
INTERNAL SERVICE FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
007 Donations/Trust Fund	133,402.94			17,000.00	150,402.94
007-9991 Unclaimed monies	1,756.52			0.00	1,756.52
024 Employee Benefits Self Insurance	0.00			1,791,000.00	1,791,000.00
TOTAL INTERNAL SERVICE FUND	135,159.46	0.00	0.00	1,808,000.00	1,943,159.46
FIDUCIARY FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
022 Tournament Fund	0.00			1,500.00	1,500.00
					0.00
TOTAL FIDUCIARY FUND	0.00	0.00	0.00	1,500.00	1,500.00

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES.Revised Code, Sec 5705.36

August 26, 2024

Office of Budget Commission, Fairfield County, Ohio.
 To the TAXING AUTHORITY of: VILLAGE OF BREMEN

The following is the "Amended Certificate of Estimated Resources" for the fiscal year beginning January 1st, 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 January 1, 2024	Taxes	Other Sources	Total \$\$ Available for Appropriation
General Fund	740,697.75	59,000.00	400,000.00	1,199,697.75
Special Revenue Fund	282,280.71	67,000.00	397,440.00	746,720.71
Debt Service Fund	0.00	0.00	0.00	0.00
Capital Projects Fund	0.00	0.00	34,992.00	34,992.00
Special Assessment Fund	0.00	0.00	0.00	0.00
Enterprise Fund	815,259.31	0.00	801,300.00	1,616,559.31
Internal Service Fund	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
TOTALS	1,838,237.77	126,000.00	1,633,732.00	3,597,969.77

Budget Commission:

LYDIA COAKLEY, FISCAL OFFICER
 VILLAGE OF BREMEN
 P.O. BOX 127
 BREMEN, OH 43107

ref: AMENDED OFFICIAL CERTIFICATE NO. 2

FUND	Unencumbered Balance January 1, 2024	Taxes	Rollbacks & PT Allocations	Other Sources	Total \$\$ Available for Appropriation
General Fund	740,697.75	59,000.00	8,000.00	392,000.00	1,199,697.75
SPECIAL REVENUE FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
2011 Street Fund	94,412.30			319,100.00	413,512.30
2012 Street Levy Fund	96,808.82	67,000.00	1,000.00	4,550.00	169,358.82
2021 State Highway Fund	24,560.49			5,770.00	30,330.49
2041 Parks & Recreation (Dowling Park)	11,171.76			50,000.00	61,171.76
2051 Federal Grants	0.00			0.00	0.00
2101 MV Permissive Tax Fund	42,567.42			9,520.00	52,087.42
2121 Cops Fast	0.00			0.00	0.00
2151 American Rescue Plan Fund	0.00			0.00	0.00
2901 Dept. of Public Safety (Fort Street)	0.00			0.00	0.00
2902 Utilities Right of Way	12,759.92			7,500.00	20,259.92
TOTAL SPECIAL REVENUE FUND	282,280.71	67,000.00	1,000.00	396,440.00	746,720.71
DEBT SERVICE FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
3901 Sewer Plant Debt Fund	0.00			0.00	0.00
3903 Water Plant Debt Fund	0.00			0.00	0.00
3902 Street Paving Fund	0.00			0.00	0.00
					0.00
					0.00
TOTAL DEBT SERVICE FUND	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECTS FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
4201 Nature Works Project Fund (Soccer Fields)	0.00			0.00	0.00
4202 OPWC Project Fund (Strayer Avenue)	0.00			0.00	0.00
4203 Grant Construction	0.00			34,992.00	34,992.00
4901 Water Well	0.00			0.00	0.00
4902 Water Filter & Clear Well	0.00			0.00	0.00
TOTAL CAPITAL PROJECTS FUND	0.00	0.00	0.00	34,992.00	34,992.00
SPECIAL ASSESSMENT FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
					0.00
					0.00
TOTAL SPECIAL ASSESSMENT FUND	0.00	0.00	0.00	0.00	0.00
ENTERPRISE FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
5101 Water Fund	263,662.14			250,100.00	513,762.14
5201 Sewer Fund	394,765.56			320,000.00	714,765.56
5501 Pool Fund	43,453.67			72,500.00	115,953.67
5601 Solid Waste Fund	43,326.23			125,000.00	168,326.23
5701 Water Capital Improvement	28,058.45			27,000.00	55,058.45
5702 Sewer Capital Improvement	27,333.28			6,700.00	34,033.28
5781 Enterprise Deposit	14,659.98			0.00	14,659.98
TOTAL ENTERPRISE FUND	815,259.31	0.00	0.00	801,300.00	1,616,559.31
INTERNAL SERVICE FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
					0.00
TOTAL INTERNAL SERVICE FUND	0.00	0.00	0.00	0.00	0.00
FIDUCIARY FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
6101 Revolving	0.00			0.00	0.00
9201 Income Tax Refund	0.00			0.00	0.00
9901 OWDA Loan Receipts	0.00			0.00	0.00
TOTAL FIDUCIARY FUND	0.00	0.00	0.00	0.00	0.00

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES.

Revised Code, Sec 5705.36

August 26, 2024

Office of Budget Commission, Fairfield County, Ohio.
To the TAXING AUTHORITY of: VILLAGE OF RUSHVILLE

The following is the "Amended Certificate of Estimated Resources" for the fiscal year beginning January 1st, 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 January 1, 2024	Taxes	Other Sources	Total \$\$ Available for Appropriation
General Fund	21,744.05	11,500.00	57,754.00	90,998.05
Special Revenue Fund	38,803.10	0.00	57,380.00	96,183.10
Debt Service Fund	0.00	0.00	0.00	0.00
Capital Projects Fund	0.00	0.00	0.00	0.00
Special Assessment Fund	0.00	0.00	0.00	0.00
Enterprise Fund	160,289.75	0.00	401,482.00	561,771.75
Internal Service Fund	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
TOTALS	220,836.90	11,500.00	516,616.00	748,952.90

Budget Commission:

CYNTHIA E. LEWIS, CLERK
VILLAGE OF RUSHVILLE
3198 MARKET STREET - P.O. BOX 9
RUSHVILLE, OH 43150

ref: AMENDED OFFICIAL CERTIFICATE NO. 2

FUND	Unencumbered Balance January 1, 2024	Taxes	Rollbacks & PT Allocations	Other Sources	Total \$\$ Available for Appropriation
(1000) General Fund	21,744.05	11,500.00	1,500.00	56,254.00	90,998.05
SPECIAL REVENUE FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2011) Street Construction Fund	34,003.33			54,545.00	88,548.33
(2021) State Highway Fund	984.09			2,200.00	3,184.09
(2101) MV License Tax Fund	3,814.98			635.00	4,449.98
(2151) American Rescue Plan Act Fund	0.70			0.00	0.70
(2902) Pomeroy Foundation Grant Fund	0.00			0.00	0.00
TOTAL SPECIAL REVENUE FUND	38,803.10	0.00	0.00	57,380.00	96,183.10
DEBT SERVICE FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					0.00
					0.00
					0.00
TOTAL DEBT SERVICE FUND	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECTS FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(4903) Issue II - Wastewater Expansion	0.00				0.00
(4901) Other Capital Projects OPWC Ct-51D					0.00
TOTAL CAPITAL PROJECTS FUND	0.00	0.00	0.00	0.00	0.00
SPECIAL ASSESSMENT FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					0.00
					0.00
TOTAL SPECIAL ASSESSMENT FUND	0.00	0.00	0.00	0.00	0.00
ENTERPRISE FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(5101) Water Fund	74,983.28			131,141.00	206,124.28
(5201) Sewer Fund	30,339.88			182,000.00	212,339.88
(5601) Repair & Replacement Fund	0.00			0.00	0.00
(5721) Sewer Debt Retirement Fund	0.00			0.00	0.00
(5741) Water Debt Retirement Fund	19,692.83			51,645.00	71,337.83
(5901) Capacity Charge Fund				0.00	0.00
(5902) Sewer Expansion	35,273.76			12,696.00	47,969.76
(5903) Trash				24,000.00	24,000.00
TOTAL ENTERPRISE FUND	160,289.75	0.00	0.00	401,482.00	561,771.75
INTERNAL SERVICE FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					0.00
					0.00
TOTAL INTERNAL SERVICE FUND	0.00	0.00	0.00	0.00	0.00
FIDUCIARY FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					0.00
					0.00
TOTAL FIDUCIARY FUND	0.00	0.00	0.00	0.00	0.00

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES.

Revised Code, Sec 5705.36

August 26, 2024

Office of Budget Commission, Fairfield County, Ohio.
To the TAXING AUTHORITY of: VILLAGE OF PLEASANTVILLE

The following is the "Amended Certificate of Estimated Resources" for the fiscal year beginning January 1st, 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 January 1, 2024	Taxes	Other Sources	Total \$\$ Available for Appropriation
General Fund	120,157.79	50,000.00	262,400.00	432,557.79
Special Revenue Fund	143,898.95	40,700.00	103,500.00	288,098.95
Debt Service Fund	0.00	0.00	0.00	0.00
Capital Projects Fund	0.00	0.00	0.00	0.00
Special Assessment Fund	0.00	0.00	0.00	0.00
Enterprise Fund	87,080.56	0.00	219,260.00	306,340.56
Internal Service Fund	0.00	0.00	0.00	0.00
Fiduciary Fund	20,531.57	0.00	288,000.00	308,531.57
				0.00
				0.00
				0.00
				0.00
TOTALS	371,668.87	90,700.00	873,160.00	1,335,528.87

Budget Commission:

PENNY MARQUART, CLERK
VILLAGE OF PLEASANTVILLE
P.O. BOX 193
PLEASANTVILLE, OH 43148

FUND	Unencumbered Balance January 1, 2024	Taxes	Rollbacks & PT Allocations	Other Sources	Total \$\$ Available for Appropriation
1000 General Fund	120,157.79	50,000.00	6,000.00	256,400.00	432,557.79
SPECIAL REVENUE FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2011 Street Fund	21,240.81			51,000.00	72,240.81
2021 State Highway Fund	17,524.90			3,600.00	21,124.90
2041 Parks & Recreation	40,634.19	19,200.00	2,300.00	32,100.00	94,234.19
2042 Park Fund	0.00			0.00	0.00
2091 Police Levy Fund	34,278.76	21,500.00	2,500.00	0.00	58,278.76
2101 Permissive Tax	30,220.29			12,000.00	42,220.29
2151 Coronavirus Relief Fund	0.00			0.00	0.00
2152 Coronavirus Relief Fund	0.00			0.00	0.00
2901 FEMA Grant	0.00			0.00	0.00
2902 Community Center Fund	0.00			0.00	0.00
2903 "Flowers"	0.00			0.00	0.00
2904 Flag Fund	0.00			0.00	0.00
2905 Park Veteran's Memorial	0.00			0.00	0.00
					0.00
TOTAL SPECIAL REVENUE FUND	143,898.95	40,700.00	4,800.00	98,700.00	288,098.95
DEBT SERVICE FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
3401 OPWC Summit St Storm Sewer	0.00			0.00	0.00
					0.00
TOTAL DEBT SERVICE FUND	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECTS FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(4201) ODNr Grant (Capital One)					0.00
(4202) Issue II Loan (Capital Two)					0.00
TOTAL CAPITAL PROJECTS FUND	0.00	0.00	0.00	0.00	0.00
SPECIAL ASSESSMENT FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
					0.00
					0.00
TOTAL SPECIAL ASSESSMENT FUND	0.00	0.00	0.00	0.00	0.00
ENTERPRISE FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(5101) Water Fund	57,928.77			216,260.00	274,188.77
(5501) Pool Fund	0.00			0.00	0.00
(5781) Water/Sewer Deposit Fund	29,151.79			3,000.00	32,151.79
					0.00
TOTAL ENTERPRISE FUND	87,080.56	0.00	0.00	219,260.00	306,340.56
INTERNAL SERVICE FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Insurance Fund					0.00
					0.00
					0.00
TOTAL INTERNAL SERVICE FUND	0.00	0.00	0.00	0.00	0.00
FIDUCIARY FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2906 Non-Expendable Trust Fund	0.00				0.00
9101 Unclaimed Monies	353.03			1,000.00	1,353.03
9901 Walnut Creek Sewer District Fund	4,993.54			280,000.00	284,993.54
9902 Mayor Court Fund	0.00			4,000.00	4,000.00
9976 WCSD Deposit Trust Fund	15,185.00			3,000.00	18,185.00
					0.00
TOTAL FIDUCIARY FUND	20,531.57	0.00	0.00	288,000.00	308,531.57