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

Regular Meeting of the Fairfield County Budget Commission
August 31, 2026
8:30 a.m.
108 North High Street
Lancaster, Ohio

A. **Welcome & Pledge of Allegiance**

B. **Announcements & Public Comments**

C. **Approval of Minutes from August 3, 2026**

D. **Review of Action Items**

Resolutions, Voting List

Motion for the approval of resolution **08.31.2026.a:** A resolution to sign the Official Certificates of Estimated Resources for multiple taxing districts.

E. **Open Items**

F. **Note: The next regular meeting is Monday, September 28, 2026.**

G. **Adjourn**

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Fairfield County Budget Commission Meeting Minutes
Date: August 3, 2026
Location: 108 N. High Street, Lancaster, OH

Meeting Purpose Statement: The purpose of the annual meeting is to meet statutory requirements, to review analysis of property tax rates in terms of being necessary and not excessive, to determine if tax levies are properly authorized, to set taxing rates as justified by political subdivisions, to accept testimony and comments, and to identify allocations for local governments and libraries.

A. Call to Order/Pledge of Allegiance

Attendees welcomed one another and said the Pledge of Allegiance to the American Flag at 8:30 a.m.

B. Attendance Record/Announcements

Attendance Record

Attending the meeting were Budget Commission members:

- Michael Kaper, Chief Deputy Treasurer, for Jim Bahnsen, County Treasurer
- Carri Brown, County Auditor
- Amy Brown-Thompson, Assistant County Prosector, for Kyle Witt, County Prosecutor

Also attending was Bart Hampson, County Commissioners' Budget Officer, and Mesina Clark, Deputy Auditor/Finance Manager.

Announcements

o Dr. Brown reported this meeting was previously noticed in accordance with the notice procedures.

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o Dr. Brown reported 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 DocLink process has been well received and appreciated for its technological innovation. Dr. Brown thanked Bev Hoskinson and Jessica Ferguson for their work in preparing the packets for the meeting today.

o Dr. Brown reported the agenda and packet were placed on the county website. The meeting purpose, agenda, and some background information were reviewed. In other announcements, for additional information, the follow summaries and policy were previously shared with Budget Commission members and with all political subdivisions. The summaries and policy were reviewed and highlighted today.

Review for the Annual August Meeting

The County Budget Commission will conduct an annual review of budgets, financial information, and supporting documentation submitted by multiple political subdivisions as part of its process to document property tax rates. This review is conducted to determine whether the property tax rates requested are necessary for the operation of each subdivision and are not excessive as required under Ohio law. (There was previous information provide about the Budget Commission policy, with definitions and examples.)

Analysts will review the information received, including tax budgets, financial statements, supplemental schedules, and written narratives, and will prepare a chart documenting the basis for determining that the requested rates are both necessary and not excessive. This review also establishes a benchmark that can be used in future years to evaluate changes in financial condition, property tax reliance, and levy needs.

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Inside Millage

Inside millage represents the unvoted property tax millage authorized by the Ohio Constitution. Generally, this consists of up to 10 mills that may be levied without voter approval and is allocated among eligible local governments according to statutory requirements.

Outside Millage

Outside millage consists of property tax levies approved by the voters that exceed the constitutional 10-mill limitation. These levies support the operating and capital needs of political subdivisions, including municipalities, townships, libraries, park districts, fire districts, and other districts.

Most property tax millage collected by local governments is outside millage that has been approved through the local election process.

These voter-approved levies include both fixed-term levies and continuing levies that remain in effect until repealed by the voters or otherwise terminated according to law.

Amy Brown-Thompson reported that Madison Township will have a property tax levy on the ballot this November.

Dr. Brown reported that relatively higher outside millage rates are driven by fire/EMS and by road levies, for example political subdivisions with relatively higher outside millage rates include Violet Township (20.65 mills), Bloom Township (17.75 mills), Basil Joint Fire District (16.67 mills), and Buckeye Lake Village (18 mills). Many political subdivisions show minimal increases or outside rates.

Amy Brown-Thompson highlighted that Basil Joint Fire District was a special district, as opposed to the townships who provide fire services.

General Fund Millage

For political subdivisions other than the county, general fund millage generally consists of inside millage and perhaps, previously approved voted levies, including continuing operating levies where applicable.

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For the county, the general fund millage is all inside millage and has not changed (for decades). General Fund rates provide the primary source of unrestricted property tax revenue available to support general governmental operations.

Property Tax Reform in Ohio

Recent property tax reform legislation in Ohio introduces additional limitations intended to moderate future growth in property tax collections.

While voter-approved levies remain in effect according to their approved terms, new statutory provisions establish inflationary caps and other mechanisms designed to limit increases in tax revenue resulting from rising property values.

The legislation for property tax reform seeks to provide greater predictability for taxpayers while preserving the ability of local governments to generate revenue necessary to provide essential public services. (For example, the inflationary cap credit from HB 186 was implemented and reflected on the tax bills due July 30, 2026.)

Amy Brown Thompson asked if the Treasurer had received approval from the state for the adjusted due date for the second-half tax bills. Michael Kaper reported that the approval had been received and that the tax bills were due last Thursday.

Dr. Brown added that the State Department of Taxation had extended deadlines for the submission of the abstract this year and that while Fairfield County is ready to submit the abstract we will await guidance from the state on the proper reporting format.

Returning to the topic of property tax reform, Dr. Brown reported that the impact on individual political subdivisions will vary depending upon their levy structure, growth in assessed valuation based on market data, and other variables.

The County Budget Commission will continue to monitor these legislative changes and evaluate their effect on local government financing as additional guidance and implementation requirements become available.

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Financial Position and General Fund Balances

Many political subdivisions currently report general fund balances that are higher than historical levels. In many cases, these increased balances are attributable to the availability of one-time or short-term federal pandemic-related financial assistance provided through programs such as the Coronavirus Relief Fund and the American Rescue Plan Act, along with other temporary state and federal funding initiatives. Temporary funding sources allowed many subdivisions to support operations, replace lost revenue, defer the use of local resources, and complete capital improvements without relying solely on general fund expenditures.

Accordingly, elevated fund balances now should not necessarily be interpreted as evidence that property tax rates are excessive. Rather, they frequently reflect temporary funding conditions that may not continue in future years.

These circumstances are part of the annual review which also recognizes that ongoing operating obligations will continue after these temporary funding sources have been exhausted. Long-term projections and narratives include reasonable projects and service needs that will expend current levels of funding.

Review of Millage Requests

The Budget Commission will review the information submitted by each political subdivision to evaluate if the requested property taxes are necessary to meet anticipated expenditures and if the rates are not excessive. Political subdivisions have generally provided either detailed budgets and/or written narratives supporting their requested rates.

These submissions describe current financial conditions, anticipated revenues and expenditures, capital needs, and other factors demonstrating the necessity of the requested property tax revenue.

Based upon the information submitted, the requested rates will be evaluated in relation to each subdivision's financial needs, existing fund balances, operating requirements, and statutory responsibilities. There will be a schedule or chart to document the analysis.

Benchmark for Future Reviews

Dr. Brown highlighted how the review will establish a baseline for future evaluations. The financial information, fund balance trends, levy structures, and supporting documentation reviewed this year will provide a benchmark for comparing future requests of rates.

Fairfield County Auditor's Office • 210 East Main Street • Room 201 • Lancaster, Ohio 43130
P: 740-652-7020 • F: 740-652-7029 • www.co.fairfield.oh.us/auditor

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Hearings for Incomplete or Insufficient Submissions

For any political subdivision that does not provide a tax budget, longer term projections, financial narratives, or other documentation sufficient to support the requested tax rates, the Budget Commission will schedule a hearing to obtain additional information.

The hearing will provide the subdivision an opportunity to explain its financial condition, operating needs, anticipated expenditures, and the necessity of the requested property tax rates before the Commission reaches a final determination regarding the certification of those rates. The purpose of that hearing will be for the political subdivision to demonstrate how the property tax rates are needed and are not excessive, given cash balances that are on hand.

Each political subdivision in multiple communications has been encouraged to provide complete and timely documentation to facilitate an efficient and transparent review process.

Motion to permit the County Auditor to schedule a hearing for the Budget Commission for any circumstance in which information received is incomplete or insufficient for the Budget Commission to proceed

On the motion of Michael Kaper and the second of Amy Brown-Thompson, the Budget Commission voted to permit the County Auditor to schedule a hearing for the Budget Commission for any circumstance in which information received is incomplete or insufficient for the Budget Commission to proceed.

Discussion: Dr. Brown reported documentation was received to proceed today, but this motion makes things efficient for the future.

Roll call vote of the motion resulted as follows:
Voting aye thereon: Amy Brown-Thompson, Michael Kaper, and Carri Brown.

The motion carried.

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Dr. Brown went on to report that documentation below was created in January and presented in February. It was created to help organize practices surrounding new legislation that impacts County Budget Commissions. The Budget Commission approved it as policy. She highlighted the policy.

1. House Bill 309 (CBC Authority & Levy Controls)

Status & Effective Date

- HB 309 was passed by the Ohio General Assembly and signed by the governor.
- It **takes effect March 20, 2026**.

Core Purpose

HB 309 modifies the law governing **county budget commissions (CBCs)** in Ohio, expanding their authority over property tax levies with the intention to help check local tax growth and avoid unnecessary or excessive collections.

Key Operational Changes

Authority to Adjust Levies

- CBCs **may reduce voter-approved property tax levies** that would otherwise automatically be approved without adjustment.
- This authority begins **after a levy has been collected for one year** (for new levies), meaning CBCs cannot reduce a recently approved levy during its first year of collection.

Definitions: "Unnecessary" & "Excessive"

HB 309 provides **statutory definitions** that CBCs must use when reviewing levies:

Term	Definition
📌 *Unnecessary collections*	Revenue from a tax **beyond the reasonably anticipated financial needs** of the taxing authority for the specific purpose of the tax after accounting for current balances, projected expenditures, and other funds.
📌 *Excessive collections*	Revenue collected in an amount or rate that **exceeds what is necessary to provide services at a level consistent with statutory obligations**.

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These definitions give CBCs a statutory framework to determine if a levy is too high relative to need.

Limitations & Guardrails

HB 309 also includes several **safety checks** on CBC reductions:

1. **No reduction below prior year collections**
   - A CBC cannot reduce a levy to a level where it would collect **less revenue than the prior year**, *unless* available funds (reserve balances, nonexpendable trust funds, or carryover balances) can offset the difference.
2. **School district exceptions**
   - For school district operating levies, the CBC **cannot reduce the levy below 20 mills** (the "20-mill floor" required) unless the district requests it.
3. **Applicability to renewals**
   - The safe harbor applies to **new levies**, but **renewals might** be reduced sooner (i.e., immediately in some interpretations).

HB 309 also:

- Strengthens CBC review of revenue when inside millage increases due to reappraisal or the 20-mill floor.

Voluntary reductions by County Commissioner resolution are still available, and there is specific language that would preserve inside millage in future years if a voluntary reduction occurs in one year. HB 309 does not change that option.

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2. House Bill 335 (Property Tax & Inside Millage Reform)

Status & Effective Dates

- HB 335 was **signed into law** and is **effective March 20, 2026**.
- Its reforms primarily apply to **tax year 2026 onward** for real property.

Purpose & Scope

HB 335 is a **broad property tax reform bill** that:

- Limits growth of *inside millage* (unvoted property tax).
- Adds **new rate-adjustment requirements** for property tax levies, linked to inflation and reappraisal cycles.

Key Budget Commission-Related Provisions

Inflation-Based Limitation on Inside Millage

Under new section **5705.316 of the Ohio Revised Code** (adopted by HB 335):

- In any **tax year with a reappraisal or triennial update**, a CBC **must adjust the rate** of any levy *within the ten-mill inside limitation* so that **current taxes charged do not grow by more than the inflation factor** (GDP deflator) relative to the prior year.
- This requires measurable **quantitative limits** on how much revenue can change due solely to valuation effects, tying growth to inflation.
- For Fairfield County, this will take effect with the first appraisal update after the legislation is effective, in **tax year 2028**.

HB 335 also codifies several technical definitions for how adjustment calculations work, including:

- *Inflation factor* (GDP deflator over the prior three years),
- *Reappraisal or triennial update tax year* (when revaluation applies).

These definitions ensure that the inflation limitation isn't arbitrary and ties back to an objective economic measure.   The definitions also outline when the adjustment occurs. The CBC is the mechanism that results in the inflationary cap.

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3. Carryover Balances & Quantitative Limits

While **HB 309 & HB 335 do not directly impose numeric caps on carryover balances statewide**, a separate *property tax reform workgroup recommendation* (which influenced these bills) included a proposal that:

- Carryover balances exceeding 100% of a fund's prior-year expenses would trigger a required written justification before the CBC.
- That recommendation is *not explicitly in the enrolled HB 309 or HB 335 text* posted online, but it provides context for legislative intent.

If fully enacted in future legislation, this would mean:

- Entities with large, unencumbered balances must justify why they need those funds before a commission could approve continued rates.

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4. How It Might Play Out in Practice

Example 1: Levy Under Review

A school board passes a new operating levy in 2027. Under HB 309:

- The CBC **cannot touch it for the first year**.
- If, after the first year, the district has a large fund balance and projected expenditures lower than collections, the CBC could classify it as **unnecessary** and reduce it.

Example 2: Rapid Revenue Growth

A township experiences rapidly rising property values. Under HB 335:

- During a reappraisal update year (e.g., 2028), the CBC **must cap the inside millage's revenue growth** to the inflation factor. If assessed value jumps by 30% but inflation is 8%, the rate must be adjusted downward so taxes charged do not exceed inflation-adjusted thresholds.

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Example 3: Large Carryover Present

If a fire district enters the year with a large unencumbered fund balance of more than 100% of the prior year's expenditures:

- Under the *workgroup's 100% suggestion*, it would need to provide justification requirements from the CBC before approved levies or carryovers continue.

Summary Table

Topic	HB 309	HB 335
Effective Date	March 20, 2026	March 20, 2026
Tax Years Covered	Applies to levies collected starting 2026+	Inflation limits apply 2026+
CBC Authority	Can reduce levies deemed *unnecessary/excessive*	Requires CBC adjustments tied to inflation on inside millage
Definitions Included	"Unnecessary" & "Excessive"	Tax terms & inflation factor formula
Carryover Limits	Workgroup recommended 100% threshold	Not directly addressed in HB text
Quantitative Limits	Reductions tied to need & safeguards	Revenue growth limited by inflation factor

4. **When a public hearing *is* required**

A **public hearing is required based on CBC action**, not on a carryover number alone.

Under HB 309, a public hearing is triggered when:

- The **county budget commission proposes to reduce a levy**, and
- The reduction is based on a finding that collections are **"excessive" or "unnecessary."**

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In that case:

- The taxing authority must be given **notice**, and
- The commission must conduct a **public hearing** before final action.

Carryover is evidence, not the trigger.

Neither HB 309 nor HB 335 establishes a quantitative carryover threshold that automatically triggers a public hearing before a county budget commission. The statutes do not set a dollar amount or percentage of unencumbered fund balance that, by itself, requires public notice or hearing. Instead, carryover balances are one factor a budget commission may consider when determining whether a levy's projected collections are "excessive" or "unnecessary" relative to a taxing authority's reasonably anticipated needs.

A public hearing is required only if the budget commission proposes to reduce a levy based on such a finding, at which point the taxing authority must receive notice and an opportunity to be heard.

While policy discussions have referenced benchmarks such as maintaining no more than one year of operating expenditures in reserve, those concepts were not enacted into law and do not independently trigger hearing requirements.

5. **County Budget Commission Policy on Demonstrating That Tax Levies Are Neither Excessive Nor Unnecessary**

I. Purpose and Authority

This policy establishes uniform expectations for narratives and supporting documentation that taxing districts may be requested to provide when the County Budget Commission ("Commission") evaluates whether the projected proceeds of a property tax levy are reasonably necessary for the levy's stated purpose and are not excessive or unnecessary. This policy is intended to promote transparency, consistency, and a clear administrative record in accordance with applicable provisions of Ohio law, including the Commission's duties under Chapter 5705 of the Ohio Revised Code.

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II. General Standard

A taxing district bears the responsibility of demonstrating that projected levy collections are reasonably aligned with the district's anticipated financial needs for the purposes for which the levy was approved. The Commission may consider both qualitative explanations and quantitative financial data in determining whether collections are excessive or unnecessary. No single factor is determinative; rather, the Commission will evaluate the totality of the information provided.

III. Required Narrative and Evidence (General Applicability)

When requested by the Commission, a taxing district should provide a concise written narrative supported by documentation addressing, at a minimum, the following elements:

1. **Revenue and Expenditure Outlook**
   A forward-looking projection (generally three to five years) identifying anticipated revenues, expenditures, and structural balance, including assumptions used.
2. **Fund Balance Explanation**
   A clear description of current fund balances, distinguishing among encumbered, legally restricted, committed, and unencumbered amounts, and explaining the intended purpose and timing of use for such balances.
3. **Statutory and Contractual Obligations**
   Identification of statutory duties, voter-approved purposes, contractual commitments, debt service, or legally mandated reserves that require stable or predictable funding.
4. **Cost Drivers and Financial Risks**
   Identification of known or reasonably anticipated cost drivers such as inflation, personnel costs, capital replacement, regulatory compliance, or revenue volatility.
5. **Levy Necessity Narrative**
   An explanation of why existing resources, including carryover balances, are insufficient to meet anticipated obligations over the forecast period and how the levy supports continued service provision without generating surplus beyond foreseeable needs.

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IV. Category-Specific Considerations, Examples

A. School Districts

In addition to the general requirements, school districts may be expected to address:

- A five-year forecast consistent with Department of Education and Workforce standards
- Enrollment trends and state funding variability
- Collective bargaining agreements and benefit cost growth
- Permanent improvement needs and required fund transfers
- Cash flow needs related to the 20-mill floor and state funding eligibility

B. Townships

Townships may be expected to address:

- Road, bridge, and infrastructure maintenance obligations
- Fire, EMS, or police service arrangements and cost escalators
- Equipment and vehicle replacement schedules
- Limited alternative revenue sources
- Seasonal or emergency-related expenditure variability

C. Agencies, a County, City, or and Village

Agencies, a county, city, or village may be expected to address:

- Public safety staffing levels and labor agreements
- Infrastructure maintenance and capital improvement backlogs
- Interactions between general and enterprise funds
- Debt service and long-term financial commitments
- Economic development or redevelopment obligations

D. Fire Districts and Joint Fire Districts

Fire districts may be expected to address:

- Apparatus and equipment replacement plans
- Staffing models, certification, and training requirements
- Call volume trends and mutual aid responsibilities
- EMS service cost recovery assumptions
- Regulatory, insurance, or accreditation-related costs

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E. Special Districts (Libraries, Park Districts, etc.)

Special districts may be expected to address:

- Statutory service mandates and scope of authority
- Grant funding dependencies and matching requirements
- Restricted versus discretionary fund balances
- Facility maintenance and capital needs
- Program demand and public service access considerations

V. No Presumptive Thresholds

This policy does not establish numeric thresholds or presumptions regarding fund balances or carryover amounts. The presence of significant carryover, by itself, does not constitute a finding that a levy is excessive or unnecessary but may be considered as part of the Commission's overall evaluation.

A taxing district is expected to provide evidence to justify the collection of the property tax revenue.

VI. Use of Policy

This policy is intended to guide information requests, promote consistency, and support a clear administrative record. It does not alter statutory rights or obligations of taxing districts or the Commission and shall be applied in a manner consistent with Ohio law.

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Alternative Formula in Use for Local Government Fund Distribution

Dr. Brown commented that a formal meeting to review the alternate formula was previously held in February 2024, as per the Ohio Revised Code. The review item, though, remained on the agenda in August 2025 in case there were additional comments. Under comments and announcements, the Budget Commission will continue to accept additional comments in formal meetings.

The basic formula for the distribution of Local Government Funds was reviewed in this meeting. 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 was with the alternative formula for Fairfield County implemented 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.

The Fairfield County Budget Commission distributes Local Government Funds based on an alternative formula as follows:

Fairfield County	45%
Fairfield County Park District	1%
City of Lancaster	27%
Corporations (Villages and Cities other than Lancaster)- generally prorated by population	11%
Townships – generally prorated by population	16%

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Library Allocation Formula

On July 1, 2025, there was consensus on the distribution of Public Library Funds as follows:

Fairfield County District Library	57.75%
Pickerington Public Library	3575%
Wagnalls Memorial Library	6.5%

The consensus and details were documented in the Budget Commission meeting of August 4, 2025.

The formula for Public Library allocations is expected to be in place for the calendar years 2026, 2027, 2028, 2029, and 2030.

Dr. Brown reported these summaries are foundational for the resolutions presented today for approval.

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C. Approval of Minutes from July 27, 2026

Motion for the Approval of Minutes of July 27, 2026

The minutes were provided to Budget Commission members by email and were posted online.

On the motion of Amy Brown-Thompson and second of Michael Kaper, the Budget Commission voted to approve minutes of July 27, 2026.

Discussion: None.

Roll call vote of the motion resulted as follows:
Voting aye thereon: Amy Brown-Thompson, Michael Kaper, and Carri Brown.

The motion carried.

D. Review of Report from Manager of Settlements & Administration, County Auditor

A report from the Manager of Settlements & Administration and the County Auditor was reviewed. It is attached.

The report showed a chart summarizing documentation received (such as the budgets, narratives, and justifications) provided by the political subdivisions in support of their property tax rates, of which the majority are outside millage or voted levies.

The report also included a summary of the County General Fund.

Dr. Brown highlighted the report.

Each of the political subdivisions has provided sufficient justification and documentation for approval of property tax rates. The packet included a chart summarizing the documentation. With the foundation of the information presented and with the report (based on documentation gathered since May of 2026), the Budget Commission was ready to proceed to the resolutions, the voting list.

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

E. Resolutions, Voting List (three resolutions)

08.03.2026.a : A resolution to approve multiple Fairfield County taxing district tax collection estimates and tax rates to be levied for tax year 2026, collected in 2027 -and- to sign the Official Certificates of Estimated Resources for multiple taxing districts

08.03.2026.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

08.03.2026.c A resolution to approve an allocation of Public Library Funds

F. Motion for the Approval of Resolutions 08.03.2026.a

08.03.2026.a : A resolution to approve multiple Fairfield County taxing district tax collection estimates and tax rates to be levied for tax year 2026, collected in 2027 -and- to sign the Official Certificates of Estimated Resources for multiple taxing districts

On the motion of Michael Kaper and second of Amy Brown-Thompson, the Budget Commission voted to approve resolution 08.03.2026.a: A resolution to approve multiple Fairfield County taxing district tax collection estimates and tax rates to be levied for tax year 2026, collected in 2027 -and- to sign the Official Certificates of Estimated Resources for multiple taxing districts.

Discussion: Dr. Brown reported that the summary chart and foundational work have been helpful to the Budget Commission. The signatures will be applied electronically.

Roll call vote of the motion resulted as follows:
Voting aye thereon: Amy Brown-Thompson, Michael Kaper, and Carri Brown.

The motion carried.

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G. Motion for Approval of Resolution 08.03.2026.b

08.03.2026.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

On the motion of Amy Brown-Thompson and second of Michael Kaper, the Budget Commission voted to approve resolution 08.03.2026.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.

Discussion: Dr. Brown reported that the allocation of Local Government Funds was based on the alternative formula discussed earlier and in place since 1996. The current estimate from the State of Ohio exceeds the previous year estimate by $308,962.

Roll call vote of the motion resulted as follows:
Voting aye thereon: Amy Brown-Thompson, Michael Kaper, and Carri Brown.

The motion carried.

H. Motion for the Approval of Resolution 08.03.2026.c

08.03.2026.c A resolution to approve an allocation of Public Library Funds

On the motion of Michael Kaper and second of Amy Brown-Thompson, the Budget Commission voted to approve resolution 08.03.2026.c, a resolution to approve an allocation of Public Library Funds.

Discussion: Dr. Brown reported that the annual 2027 estimate is based on the most recent information available from the State of Ohio (which is a half year estimate, doubled). Adjustments for actual amounts will be made at the same percentages as agreed upon with the allocation. This is specifically noted in the resolution.

Roll call vote of the motion resulted as follows:
Voting aye thereon: Amy Brown-Thompson, Michael Kaper, and Carri Brown.

The motion carried.

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I. **Open Items –** Dr. Brown presented a summary about the role of the County Budget Commission. A fact sheet will be posted on the website in August. Any edits to the draft should be provided to Dr. Brown by August 10. The ultimate fact sheet will be shared with the County Auditor's Association of Ohio.

J. Next Meeting

The next meeting for the Budget Commission is August 31, 2026, at 8:30 a.m.

K. Adjourn

On the motion of Amy Brown-Thompson and second of Michael Kaper, the Budget Commission voted to adjourn at 8:59 a.m.

Roll call vote of the motion resulted as follows:
Voting aye thereon: Michael Kaper, Amy Brown-Thompson, and Carri Brown.

The motion carried.

I certify the minutes above are true and accurate for the Fairfield County Budget Commission Meeting held August 3, 2026.

____

Dr. Carri L. Brown, County Auditor

08.31.2026.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: Beverly Hoskinson, Financial System Manager

Supplemental materials are attached.

To: The Fairfield County Budget Commission

From: DocLink User

Date: 08/26/26

Subject: Budget Packet - August 26, 2026

The chart below outlines the amended certificates proposed by political subdivisions and are in order of the type of political subdivision.

Name of Political Subdivision	Change to Revenue Estimate	Fund Name	Fund Type	Comments, if any	Deemed Reasonable, Y or N
Amanda Clearcreek L.S.D.	$3,979,787.83	001-0000 General Fund	General Fund	Updated Cash @ 6.30, revenue and appropriation est.	Y
Amanda Clearcreek L.S.D.	$29,429.32	018 Public School Support	Special Revenue Fund	Updated Cash @ 6.30, revenue and appropriation est.	Y
Amanda Clearcreek L.S.D.	$479.84	034 Classroom Facilities Maintenance HS	Special Revenue Fund	Updated Cash @ 6.30	Y
Amanda Clearcreek L.S.D.	$801.78	007 Special Trust	Special Revenue Fund	Updated Cash @ 6.30	Y
Amanda Clearcreek L.S.D.	-$2,680.34	019 Other Grants	Special Revenue Fund	Updated Cash @ 6.30	Y
Amanda Clearcreek L.S.D.	$140,153.11	200 Student Activity Fund	Special Revenue Fund	Updated Cash @ 6.30, revenue and appropriation est.	Y
Amanda Clearcreek L.S.D.	$39,180.00	300 Dist. Mgd. Activities	Special Revenue Fund	Updated Cash @ 6.30, revenue and appropriation est.	Y
Amanda Clearcreek L.S.D.	-$2,500.00	461 Agricultural	Special Revenue Fund	Updated Cash @ 6.30, revenue	Y
Amanda Clearcreek L.S.D.	$25,864.45	499 Misc State Grants	Special Revenue Fund	Updated Cash @ 6.30, revenue	Y

Amanda Clearcreek L.S.D.	$583,373.94	070 Capital Projects	Capital Projects Fund	Updated Cash @ 6.30, revenue and appropriation est.	Y
Amanda Clearcreek L.S.D.	$298,040.32	006 Cafeteria	Enterprise Fund	Updated Cash @ 6.30, revenue and appropriation est.	Y
Amanda Clearcreek L.S.D.	$1,745,951.01	024 Health Insurance (Gen,Vis,Den)	Internal Service Fund	Updated Cash @ 6.30, revenue and appropriation est.	Y
Amanda Clearcreek L.S.D.	$37,777.16	022 WC/SERS/STRS	Fiduciary Fund	Updated Cash @ 6.30, revenue and appropriation est.	Y
Amanda Clearcreek L.S.D.	-$300,000.00	516 IDEA	Special Revenue Fund	Updated Cash @ 6.30, revenue	Y
Amanda Clearcreek L.S.D.	-$15,000.00	590 Improving Teacher Quality	Special Revenue Fund	Updated Cash @ 6.30, revenue	Y
Board Of Commissioners	$15,000.00	(2090) Emergency Management - EMA	Special Revenue Fund	Balances to ERP Certificate	Y
Board Of Commissioners	$90,000.00	(2708) State Homeland Security	Special Revenue Fund	Balances to ERP Certificate	Y
City Of Pickerington	$700,000.00	407 Police Facilities - Impact Fee	Capital Projects Fund	Ordinance 2026-11	Y
Fairfield County Airport Authority	$324,609.00	7800 - General	General Fund	Updated to align with ERP's certificate	Y
Fairfield County Health District				Appropriations Only	Y
Fairfield County Major Crimes Unit				Appropriations Only	Y
Fairfield County Park District				Appropriations Only	Y

Fairfield County Regional Planning				Appropriations Only	Y
Fairfield Union L.S.D	$568,606.00	001 General Fund *	General Fund	Supported with documentation	Y
Fairfield Union L.S.D	$6,000.00	007 Gift	Special Revenue Fund	Supported with documentation	Y
Fairfield Union L.S.D	$24,000.00	018 School Support	Special Revenue Fund	Supported with documentation	Y
Fairfield Union L.S.D	-$3,200.00	451 Data Communication	Special Revenue Fund	Supported with documentation	Y
Fairfield Union L.S.D	-$37,600.00	499 Misc State Grants	Special Revenue Fund	Supported with documentation	Y
Fairfield Union L.S.D	-$21,245.87	516 9010 IDEA-B - FY2011	Special Revenue Fund	Supported with documentation	Y
Fairfield Union L.S.D	$108,317.91	572 9014 Title I FY 14	Special Revenue Fund	Supported with documentation	Y
Fairfield Union L.S.D	$20,416.06	584 Drug Free Schools Grant	Special Revenue Fund	Supported with documentation	Y
Fairfield Union L.S.D	$7,823.97	587 IDEA Preschool - Handicapped	Special Revenue Fund	Supported with documentation	Y
Fairfield Union L.S.D	$25,414.33	590 FY2001 TITLE VI-R	Special Revenue Fund	Supported with documentation	Y
Fairfield Union L.S.D	$4,253.86	002 Bond Retirement	Debt Service Fund	Supported with documentation	Y
Fairfield Union L.S.D	$359,716.95	003 Permanent Improvement (Levy) *	Capital Projects Fund	Supported with documentation	Y
Fairfield Union L.S.D	$503,900.28	070 Capital Projects Set Aside	Capital Projects Fund	Supported with documentation	Y
Fairfield Union L.S.D	-$6,500.00	014 Special Rotary	Internal Service Fund	Supported with documentation.	Y
Fairfield Union L.S.D	$239,625.60	022 Workers' Comp	Fiduciary Fund	Supported with documentation	Y

Fairfield Union L.S.D	$1,344,514.29	024 Self Insurance Fund	Internal Service Fund	Supported with documentation	Y
Greenfield Township	$27,177.56	3101 - Bond Retirement ($1,784,000)	Debt Service Fund	Corrected clerical error on pervious submission.	Y
Juvenile Detention District				Appropriations Only	Y
Lancaster City School District	$125,000.00	536 Title I Supp School Improve	Special Revenue Fund	New Grant	Y
Liberty Union - Thurston L.S.D	$60,000.00	018 Public School Support	Special Revenue Fund	Matches supporting documentation	Y
Liberty Union - Thurston L.S.D	$70,000.00	070 Capital Projects	Capital Projects Fund	Matches supporting documentation	Y
Liberty Union - Thurston L.S.D	$30,000.00	006 Food Service Fund	Enterprise Fund	Matches supporting documentation	Y
Madison Township	$3,943.37	2071 Garbage and Waste Disposal District	Special Revenue Fund	Carryover Cash adjustment	Y
Village Of Baltimore	$50,000.00	General Fund	General Fund	Ordinance 2026-24	Y
Village Of Baltimore	$11,260.00	2901 Mayor's Court Computer Fund	Special Revenue Fund	Ordinance 2026-24	Y
Village Of Baltimore	$984,200.00	4901 OPWC Fund	Capital Projects Fund	Ordinance 2026-24	Y
Village Of Lithopolis	-$50,000.00	1000 - General Fund	General Fund	Ordinance 20-26	Y
Village Of Lithopolis	$50,000.00	5602 - Solid Waste	Enterprise Fund	Ordinance 19-26	Y

AMENDED OFFICIAL CERTIFICATE NO. 1 Fiscal Year: 2027

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio Date: 07/24/26

Fiscal Year: 2027
Taxing Authority: Amanda Clearcreek L.S.D.
Submitted By: LANA FAIRCHILD

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 2027 **as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:**

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	$11,527,650.05	$13,318,241.99	$14,386,581.79	**$39,232,473.83**
Special Revenue Fund	$215,134.26	$0.00	$445,158.87	**$660,293.13**
Capital Projects Fund	$7,583,056.29	$0.00	$355,000.00	**$7,938,056.29**
Enterprise Fund	$168.00	$0.00	$1,097,872.32	**$1,098,040.32**
Internal Service Fund	$51,951.01	$0.00	$4,344,000.00	**$4,395,951.01**
Fiduciary Fund	$195,277.16	$0.00	$57,500.00	**$252,777.16**
Total All Funds	$19,573,236.77	$13,318,241.99	$20,686,112.98	**$53,577,591.74**

Lana Fairchild,
Amanda Clearcreek L.S.D.
328 E. Main Street
Amanda,Ohio,43102

Budget Commission:

Fiscal Year: 2027

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 07/24/26

Fiscal Year: 2027
Taxing Authority: Amanda Clearcreek L.S.D.
Submitted By: LANA FAIRCHILD

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
001-0000 General Fund	$12,052,371.80	$0.00	$524,721.75	$11,527,650.05	$7,636,177.99	$944,775.72	$5,682,064.00	$13,441,806.07	$27,704,823.78	$39,232,473.83	$25,963,867.60	$13,268,606.23	
Special Revenue Fund													
007 Special Trust	$85,801.78	$0.00	$0.00	$85,801.78	$0.00	$0.00	$0.00	$0.00	$0.00	$85,801.78	$0.00	$85,801.78	
018 Public School Support	$62,901.88	$0.00	$2,122.56	$60,779.32	$0.00	$0.00	$0.00	$28,650.00	$28,650.00	$89,429.32	$20,150.00	$69,279.32	
019 Other Grants	$17,319.66	$0.00	$0.00	$17,319.66	$0.00	$0.00	$0.00	$0.00	$0.00	$17,319.66	$0.00	$17,319.66	
034 Classroom Facilities Maintenance HS	$21,479.84	$0.00	$0.00	$21,479.84	$0.00	$0.00	$0.00	$0.00	$0.00	$21,479.84	$0.00	$21,479.84	
200 Student Activity Fund	$122,429.19	$0.00	$11,351.08	$111,078.11	$0.00	$0.00	$0.00	$161,075.00	$161,075.00	$272,153.11	$152,670.00	$119,483.11	
300 Dist. Mgd. Activities	$2,680.00	$0.00	$0.00	$2,680.00	$0.00	$0.00	$0.00	$141,500.00	$141,500.00	$144,180.00	$141,000.00	$3,180.00	

439 Public School Prescool	-$68,000.00	$0.00	$0.00	-$68,000.00	$0.00	$0.00	$0.00	$68,000.00	$68,000.00	$0.00	$0.00	$0.00	
451 Data Communicatio n	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
461 Agricultural	-$2,553.97	$0.00	$0.00	-$2,553.97	$0.00	$0.00	$0.00	$2,553.97	$2,553.97	$0.00	$0.00	$0.00	
499 Misc State Grants	$1,650.64	$0.00	$1,721.22	-$70.58	$0.00	$0.00	$0.00	$30,000.00	$30,000.00	$29,929.42	$0.00	$29,929.42	
516 IDEA	-$5,937.22	$0.00	$0.00	-$5,937.22	$0.00	$0.00	$0.00	$5,937.22	$5,937.22	$0.00	$0.00	$0.00	
584 Drug Free Schools	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
587 IDEA Early Childhood Special Education	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
590 Improving Teacher Quality	-$7,442.68	$0.00	$0.00	-$7,442.68	$0.00	$0.00	$0.00	$7,442.68	$7,442.68	$0.00	$0.00	$0.00	
Capital Projects Fund													
003 Permanent Improvement	$4,682.35	$0.00	$0.00	$4,682.35	$0.00	$0.00	$0.00	$0.00	$0.00	$4,682.35	$0.00	$4,682.35	
004 School Construction	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
070 Capital Projects	$7,764,635.24	$0.00	$186,261.30	$7,578,373.94	$0.00	$0.00	$0.00	$355,000.00	$355,000.00	$7,933,373.94	$645,000. 00	$7,288,373.94	
Enterprise Fund													

006 Cafeteria	$168.00	$0.00	$0.00	$168.00	$0.00	$0.00	$0.00	$1,097,872.32	$1,097,872.32	$1,098,040.32	$1,038,953.38	$59,086.94	
Internal Service Fund													
024 Health Insurance (Gen,Vis,Den)	$51,951.01	$0.00	$0.00	$51,951.01	$0.00	$0.00	$0.00	$4,344,000.00	$4,344,000.00	$4,395,951.01	$4,337,470.67	$58,480.34	
Fiduciary Fund													
022 WC/SERS/STRS	$195,277.16	$0.00	$0.00	$195,277.16	$0.00	$0.00	$0.00	$57,500.00	$57,500.00	$252,777.16	$31,200.00	$221,577.16	
Total All Funds	$20,299,414.68	$0.00	$726,177.91	$19,573,236.77	$7,636,177.99	$944,775.72	$5,682,064.00	$19,741,337.26	$34,004,354.97	$53,577,591.74	$32,330,311.65	$21,247,280.09	

AMENDED OFFICIAL CERTIFICATE NO. 7 Fiscal Year: 2026

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio Date: 08/26/26

Fiscal Year: 2026
Taxing Authority: Board Of Commissioners
Submitted By: Lori Hampshire

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 2026 **as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:**

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	$53,354,950.83	$14,000,000.00	$54,896,159.00	**$122,251,109.83**
Special Revenue Fund	$110,456,490.30	$40,385,600.00	$97,969,078.87	**$248,811,169.17**
Debt Service Fund	$146,103.40	$0.00	$19,491,306.36	**$19,637,409.76**
Capital Projects Fund	$7,254,820.61	$0.00	$12,075,912.28	**$19,330,732.89**
Permanent Fund	$2,425,180.18	$0.00	$0.00	**$2,425,180.18**
Enterprise Fund	$41,037,472.66	$0.00	$15,258,207.62	**$56,295,680.28**
Internal Service Fund	$2,927,011.32	$0.00	$22,598,749.00	**$25,525,760.32**
Fiduciary Fund	$1,348,685.04	$0.00	$2,223,920.22	**$3,572,605.26**
Total All Funds	$218,950,714.34	$54,385,600.00	$224,513,333.35	**$497,849,647.69**

Staci Knisley,
Board Of Commissioners
210 E. Main St. - Rm 301
Lancaster,Ohio,43130

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 08/26/26

Fiscal Year: 2026
Taxing Authority: Board Of Commissioners
Submitted By: Lori Hampshire

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
(1001) General Fund	$54,181,716.85	-$3,002,982.42	$4,072,038.32	$53,112,660.95	$14,000,000.00	$1,616,000.00	$0.00	$53,228,602.00	$68,844,602.00	$121,957,262.95	$70,286,596.32	$51,670,666.63	
(1025) Furtherance Of Justice (Sheriff)(325.071)	$51,557.00	$0.00	$0.00	$51,557.00	$0.00	$0.00	$0.00	$51,557.00	$51,557.00	$103,114.00	$51,557.00	$51,557.00	
(1050) FOJ-Prosecutor Allowanc	$79,689.00	$0.00	$0.00	$79,689.00	$0.00	$0.00	$0.00	$0.00	$0.00	$79,689.00	$79,399.00	$290.00	
(1080) Trust, Unclaimed Monies	$111,043.88	$0.00	$0.00	$111,043.88	$0.00	$0.00	$0.00	$0.00	$0.00	$111,043.88	$31,204.00	$79,839.88	
Special Revenue Fund													
(2002) Dog & Kennel Fund	$229,210.66	$0.00	$27,547.17	$201,663.49	$0.00	$0.00	$0.00	$604,700.00	$604,700.00	$806,363.49	$688,652.67	$117,710.82	
(2015) FCJFS - Child Support Enforcement	$5,840,193.38	$0.00	$100.00	$5,840,093.38	$0.00	$0.00	$0.00	$2,872,060.02	$2,872,060.02	$8,712,153.40	$2,814,200.00	$5,897,953.40	
(2018) FCJFS - Community (Human) Services -	$2,674,542.12	$0.00	$0.00	$2,674,542.12	$0.00	$0.00	$0.00	$21,646,255.00	$21,646,255.00	$24,320,797.12	$21,649,908.00	$2,670,889.12	

Public Assistance													
(2021) Probate Comp Legal Research	$82,608.20	$0.00	$0.00	$82,608.20	$0.00	$0.00	$0.00	$5,000.00	$5,000.00	$87,608.20	$0.00	$87,608.20	
(2022) Real Estate Assessment Fund	$4,481,580.18	$0.00	$2,262,233.80	$2,219,346.38	$0.00	$0.00	$0.00	$3,174,500.00	$3,174,500.00	$5,393,846.38	$3,167,590.92	$2,226,255.46	
(2023) Treas Prepayment Real Prop Tax	$120,256.14	$0.00	$0.00	$120,256.14	$0.00	$0.00	$0.00	$0.00	$0.00	$120,256.14	$0.00	$120,256.14	
(2024) Motor Vehicle Fund (Eng)	$6,612,753.73	$0.00	$1,672,801.71	$4,939,952.02	$0.00	$0.00	$0.00	$11,274,255.09	$11,274,255.09	$16,214,207.11	$14,777,591.87	$1,436,615.24	
(2027) Road & Bridge Fund - Weights (Sheriff)	$35,530.25	$0.00	$36.72	$35,493.53	$0.00	$0.00	$0.00	$140,000.00	$140,000.00	$175,493.53	$137,530.28	$37,963.25	
(2036) Youth Services (Juv Court)	$486,113.43	$0.00	$25,449.00	$460,664.43	$0.00	$0.00	$0.00	$1,022,717.00	$1,022,717.00	$1,483,381.43	$1,121,847.49	$361,533.94	
(2042) Education Enforcement (Litter & Weights) Fund (Sheriff)	$21,516.64	$0.00	$0.00	$21,516.64	$0.00	$0.00	$0.00	$1,000.00	$1,000.00	$22,516.64	$0.00	$22,516.64	
(2060) Department of Dev Disabilities (DODD - 169 Board)	$29,274,420.46	$0.00	$1,880,059.55	$27,394,360.91	$17,462,600.00	$1,115,000.00	$0.00	$4,507,873.00	$23,085,473.00	$50,479,833.91	$27,736,864.24	$22,742,969.67	
(2065) Del. Real Estate Coll. Fund (Pros)	$219,774.55	$0.00	$0.00	$219,774.55	$0.00	$0.00	$0.00	$200,000.00	$200,000.00	$419,774.55	$248,200.00	$171,574.55	
(2066) ADAHM (MH & RS - 648 Board)	$11,534,553.23	$0.00	$1,268,877.73	$10,265,675.50	$6,577,000.00	$330,000.00	$0.00	$7,658,132.00	$14,565,132.00	$24,830,807.50	$15,322,305.49	$9,508,502.01	
(2067) VENTURE PLACE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$179,256.00	$179,256.00	$179,256.00	$121,017.00	$58,239.00	

(2072) Children Services	$4,264,105.35	$0.00	$0.00	$4,264,105.35	$0.00	$0.00	$0.00	$18,110,143.13	$18,110,143.13	$22,374,248.48	$18,068,266.00	$4,305,982.48	
(2076) Indigent-Grdshp-Dept	$13,380.50	$0.00	$0.00	$13,380.50	$0.00	$0.00	$0.00	$15,000.00	$15,000.00	$28,380.50	$16,850.50	$11,530.00	
(2090) Emergency Management - EMA	$649,285.61	$0.00	$0.00	$649,285.61	$0.00	$0.00	$0.00	$279,870.00	$279,870.00	$929,155.61	$914,570.00	$14,585.61	
(2091) Emergency Planning - EMA	$8,534.45	$0.00	$0.00	$8,534.45	$0.00	$0.00	$0.00	$24,000.00	$24,000.00	$32,534.45	$29,340.17	$3,194.28	
(2092) Citizen Corps - EMA - FY06	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$33,408.18	$33,408.18	$33,408.18	$33,408.18	$0.00	
(2093) Special Operations Team - EMA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$0.00	
(2095) Marriage Licenses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$36,000.00	$36,000.00	$36,000.00	$36,000.00	$0.00	
(2316) Probate Computer	$85,740.24	$0.00	$16,009.70	$69,730.54	$0.00	$0.00	$0.00	$35,019.23	$35,019.23	$104,749.77	$75,019.23	$29,730.54	
(2317) Juvenile Computer	$9,978.51	$0.00	$0.00	$9,978.51	$0.00	$0.00	$0.00	$9,000.00	$9,000.00	$18,978.51	$9,000.00	$9,978.51	
(2318) Clk Courts Computer	$1,321,593.78	$0.00	$0.00	$1,321,593.78	$0.00	$0.00	$0.00	$80,000.00	$80,000.00	$1,401,593.78	$40,526.28	$1,361,067.50	
(2320) Juvenile Comp Legal Research	$27,052.68	$0.00	$0.00	$27,052.68	$0.00	$0.00	$0.00	$1,350.00	$1,350.00	$28,402.68	$1,350.00	$27,052.68	
(2326) Cert/Title Adm Fund (Clk Courts)	$1,046,720.63	$0.00	$8,591.51	$1,038,129.12	$0.00	$0.00	$0.00	$1,900,000.00	$1,900,000.00	$2,938,129.12	$1,752,217.34	$1,185,911.78	

(2333) Recorder Equipment	$200,728.27	$0.00	$634.10	$200,094.17	$0.00	$0.00	$0.00	$80,000.00	$80,000.00	$280,094.17	$114,952.64	$165,141.53	
(2338) Parent Education (Domestic Relations)	$58,468.37	$0.00	$0.00	$58,468.37	$0.00	$0.00	$0.00	$9,577.00	$9,577.00	$68,045.37	$4,000.00	$64,045.37	
(2340) US Tank Deductible	$11,000.00	$0.00	$0.00	$11,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$11,000.00	$11,000.00	$0.00	
(2356) Childrens Indigent Driver (4511.191)(N)(1)	$11,141.65	$0.00	$0.00	$11,141.65	$0.00	$0.00	$0.00	$300.00	$300.00	$11,441.65	$0.00	$11,441.65	
(2362) Const Bridges, Culverts, Co Rds (New Levy)	$1,761,522.85	$0.00	$78,107.17	$1,683,415.68	$1,650,000.00	$170,000.00	$0.00	$1,150.00	$1,821,150.00	$3,504,565.68	$2,675,784.75	$828,780.93	
(2365) County Probation Services	$502,461.67	$0.00	$1,370.09	$501,091.58	$0.00	$0.00	$0.00	$120,000.00	$120,000.00	$621,091.58	$270,000.00	$351,091.58	
(2379) Computer Research - Domestic Div	$15,801.54	$0.00	$0.00	$15,801.54	$0.00	$0.00	$0.00	$4,000.00	$4,000.00	$19,801.54	$4,000.00	$15,801.54	
(2380) Computer Research - General Div	$37,449.53	$0.00	$0.00	$37,449.53	$0.00	$0.00	$0.00	$7,000.00	$7,000.00	$44,449.53	$18,000.00	$26,449.53	
(2394) CFLP Litter Enforcement Grant (Sheriff)	$24,109.84	$0.00	$0.00	$24,109.84	$0.00	$0.00	$0.00	$9,000.00	$9,000.00	$33,109.84	$9,070.88	$24,038.96	
(2408) Drug Court Program	$14,644.90	$0.00	$0.00	$14,644.90	$0.00	$0.00	$0.00	$37,947.00	$37,947.00	$52,591.90	$43,316.00	$9,275.90	
(2422) Dispute Resolution/Mediation RC 2303.202	$258,706.42	$0.00	$0.00	$258,706.42	$0.00	$0.00	$0.00	$25,000.00	$25,000.00	$283,706.42	$50,000.00	$233,706.42	
(2423) Hotel/Motel Lodging Tax (ReesePeters)	$5,325.01	$0.00	$167.25	$5,157.76	$0.00	$0.00	$0.00	$260,000.00	$260,000.00	$265,157.76	$260,000.00	$5,157.76	

(2442) Commissary - (Sheriff)	$1,263,336.15	$0.00	$94,742.97	$1,168,593.18	$0.00	$0.00	$0.00	$444,986.00	$444,986.00	$1,613,579.18	$391,476.97	$1,222,102.21	
(2481) Juvenile Recovery	$140.08	$0.00	$0.00	$140.08	$0.00	$0.00	$0.00	$0.00	$0.00	$140.08	$0.00	$140.08	
(2489) Notary Public Fees	$64,342.46	$0.00	$0.00	$64,342.46	$0.00	$0.00	$0.00	$0.00	$0.00	$64,342.46	$30,000.00	$34,342.46	
(2503) Village Policing/Cops in School /Job & Family Serv	$392,837.14	$0.00	$14,515.03	$378,322.11	$0.00	$0.00	$0.00	$2,999,461.00	$2,999,461.00	$3,377,783.11	$3,045,961.29	$331,821.82	
(2543) Annexation Proceedings	$10,045.00	$0.00	$0.00	$10,045.00	$0.00	$0.00	$0.00	$0.00	$0.00	$10,045.00	$0.00	$10,045.00	
(2560) DD Reserve Fund	$9,036,307.26	$0.00	$0.00	$9,036,307.26	$0.00	$0.00	$0.00	$0.00	$0.00	$9,036,307.26	$0.00	$9,036,307.26	
(2561) Spring Creek Traffic Signal	$25,000.00	$0.00	$0.00	$25,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$25,000.00	$0.00	$25,000.00	
(2580) Engineer - Subdivision Inspect	$837,432.03	$0.00	$0.00	$837,432.03	$0.00	$0.00	$0.00	$0.00	$0.00	$837,432.03	$187,621.09	$649,810.94	
(2588) Voter Registor System	$4,300.00	$4,300.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
(2591) Home Program Income	$53,925.54	$0.00	$0.00	$53,925.54	$0.00	$0.00	$0.00	$646.92	$646.92	$54,572.46	$54,572.46	$0.00	
(2593) Concealed Handgun License	$67,915.29	$0.00	$5,977.00	$61,938.29	$0.00	$0.00	$0.00	$47,690.00	$47,690.00	$109,628.29	$18,757.00	$90,871.29	
(2599) Work Force Development - WIA - JFS	$99,354.59	$0.00	$0.00	$99,354.59	$0.00	$0.00	$0.00	$800,000.00	$800,000.00	$899,354.59	$799,550.00	$99,804.59	

(2617) Older Adult Services (Senior Services-MOW	$2,202,591.51	$0.00	$185,688.37	$2,016,903.14	$4,696,000.00	$1,500.00	$0.00	$2,500.00	$4,700,000.00	$6,716,903.14	$4,718,696.08	$1,998,207.06	
(2625) Special Projects Domestic Relations	$417,355.18	$0.00	$0.00	$417,355.18	$0.00	$0.00	$0.00	$50,000.00	$50,000.00	$467,355.18	$100,000.00	$367,355.18	
(2630) Special Projects - Probate & Juvenile Cts (ORC 2303.201(E)(1)	$68,311.41	$0.00	$0.00	$68,311.41	$0.00	$0.00	$0.00	$36,000.00	$36,000.00	$104,311.41	$36,149.50	$68,161.91	
(2633) Enterprise Zone (EZ & TIRC)	$4,509.02	$0.00	$0.00	$4,509.02	$0.00	$0.00	$0.00	$521.00	$521.00	$5,030.02	$3,300.00	$1,730.02	
(2641) Title IV-E Fund	$10.91	$0.00	$0.00	$10.91	$0.00	$0.00	$0.00	$0.00	$0.00	$10.91	$0.00	$10.91	
(2663) Community Reinvestmnt Area	$2,500.00	$0.00	$0.00	$2,500.00	$0.00	$0.00	$0.00	$2,500.00	$2,500.00	$5,000.00	$0.00	$5,000.00	
(2673) FC Building Dept (Utilities)	$300,525.65	$0.00	$32,570.97	$267,954.68	$0.00	$0.00	$0.00	$73,000.00	$73,000.00	$340,954.68	$68,939.82	$272,014.86	
(2675) CDBG Project Income	$3,117.57	$0.00	$0.00	$3,117.57	$0.00	$0.00	$0.00	$40.93	$40.93	$3,158.50	$3,158.50	$0.00	
(2683) Wireless 911-PSAP-Fairfield	$41,093.13	$0.00	$520.00	$40,573.13	$0.00	$0.00	$0.00	$0.00	$0.00	$40,573.13	$32,480.00	$8,093.13	
(2689) Adult Based Corrections	$88,563.69	$0.00	$0.00	$88,563.69	$0.00	$0.00	$0.00	$156,168.00	$156,168.00	$244,731.69	$233,728.23	$11,003.46	
(2705) Community Education	$1,397.50	$0.00	$0.00	$1,397.50	$0.00	$0.00	$0.00	$0.00	$0.00	$1,397.50	$0.00	$1,397.50	
(2707) SEMPG - EMA	$106,751.54	$0.00	$0.00	$106,751.54	$0.00	$0.00	$0.00	$352,104.57	$352,104.57	$458,856.11	$453,981.11	$4,875.00	

(2708) State Homeland Security	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$90,000.00	$90,000.00	$90,000.00	$90,000.00	$0.00	
(2709) FY07 Edw Byrne Memorial Justice (JAG) Grant	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$9,058.00	$9,058.00	$9,058.00	$5,874.00	$3,184.00	
(2711) Coninuing Prof Training	$176,303.56	$0.00	$2,310.00	$173,993.56	$0.00	$0.00	$0.00	$75,000.00	$75,000.00	$248,993.56	$73,900.00	$175,093.56	
(2716) RLF/CDBG - (Revolving Loan) FC Commissioners Economic Dev	$151,959.17	$0.00	$0.00	$151,959.17	$0.00	$0.00	$0.00	$22,840.00	$22,840.00	$174,799.17	$54,006.00	$120,793.17	
(2717) RLF/EDA - (Revolving Loan) FC Commissioners Ec Dev	$617,047.53	$0.00	$0.00	$617,047.53	$0.00	$0.00	$0.00	$81,245.00	$81,245.00	$698,292.53	$214,961.00	$483,331.53	
(2718) EDA Cares Act RLF	$412,469.65	$0.00	$0.00	$412,469.65	$0.00	$0.00	$0.00	$172,230.00	$172,230.00	$584,699.65	$211,800.00	$372,899.65	
(2730) CDBG Housing Improv Program	$135,600.00	$135,600.00	$0.00	$0.00	$0.00	$0.00	$0.00	$249,425.00	$249,425.00	$249,425.00	$249,425.00	$0.00	
(2731) Home Housing Improve Program	$264,401.51	$264,400.00	$0.00	$1.51	$0.00	$0.00	$0.00	$274,334.00	$274,334.00	$274,335.51	$274,334.00	$1.51	
(2736) CFLP FY2022 Grant	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,261,516.86	$1,261,516.86	$1,261,516.86	$1,261,516.86	$0.00	
(2758) Children & Adult Protective Services (JFS)	$25,118,899.21	$0.00	$0.00	$25,118,899.21	$10,000,000.00	$440,000.00	$0.00	$7,500.00	$10,447,500.00	$35,566,399.21	$10,405,500.00	$25,160,899.21	
(2761) Law Library Resources Board	$27,599.10	$0.00	$4,465.51	$23,133.59	$0.00	$0.00	$0.00	$95,000.00	$95,000.00	$118,133.59	$97,190.00	$20,943.59	

(2772) Indigent Drivers Interlock	$23,168.10	$0.00	$0.00	$23,168.10	$0.00	$0.00	$0.00	$0.00	$0.00	$23,168.10	$0.00	$23,168.10	
(2784) VOCA Grant 2013-2014	$113,884.04	$0.00	$0.00	$113,884.04	$0.00	$0.00	$0.00	$246,979.00	$246,979.00	$360,863.04	$241,620.00	$119,243.04	
(2785) SVAA 11/12	$1,864.00	$0.00	$0.00	$1,864.00	$0.00	$0.00	$0.00	$4,455.00	$4,455.00	$6,319.00	$4,455.00	$1,864.00	
(2788) CDBG Formula	$500,001.66	$500,000.00	$0.00	$1.66	$0.00	$0.00	$0.00	$1,056,440.00	$1,056,440.00	$1,056,441.66	$1,056,440.00	$1.66	
(2804) Treasurer - DRETAC	$1,773,013.29	$0.00	$0.00	$1,773,013.29	$0.00	$0.00	$0.00	$862,000.00	$862,000.00	$2,635,013.29	$863,100.00	$1,771,913.29	
(2807) Community Recycling Grant	$330.69	$0.00	$0.00	$330.69	$0.00	$0.00	$0.00	$0.00	$0.00	$330.69	$0.00	$330.69	
(2828) Special Elections	$31,210.41	$0.00	$0.00	$31,210.41	$0.00	$0.00	$0.00	$0.00	$0.00	$31,210.41	$0.00	$31,210.41	
(2838) Prosecuting Attorney's Legal Services Fund	$91,398.31	$0.00	$0.00	$91,398.31	$0.00	$0.00	$0.00	$35,000.00	$35,000.00	$126,398.31	$29,300.00	$97,098.31	
(2839) Common Pls Recovery CT Grant	$11,638.35	$0.00	$0.00	$11,638.35	$0.00	$0.00	$0.00	$0.00	$0.00	$11,638.35	$0.00	$11,638.35	
(2843) JFS Ohio Starts Grant	$1,324.82	$0.00	$0.00	$1,324.82	$0.00	$0.00	$0.00	$0.00	$0.00	$1,324.82	$0.00	$1,324.82	
(2852) Target Community ALT To Prison	$157,583.48	$0.00	$0.00	$157,583.48	$0.00	$0.00	$0.00	$271,543.08	$271,543.08	$429,126.56	$429,126.56	$0.00	
(2856) CHLD Abuse&Neglect Dscrtnry	$2.58	$0.00	$0.00	$2.58	$0.00	$0.00	$0.00	$0.00	$0.00	$2.58	$0.00	$2.58	

(2859) County Probate Court Guardianship Services Fund	$160,899.85	$0.00	$530.46	$160,369.39	$0.00	$0.00	$0.00	$453,000.00	$453,000.00	$613,369.39	$600,003.18	$13,366.21	
(2861) Cyber Security Measures Implem	$3,797.07	$0.00	$0.00	$3,797.07	$0.00	$0.00	$0.00	$10,000.00	$10,000.00	$13,797.07	$9,028.83	$4,768.24	
(2875) Sheriff SRO Schl Res Offc	$2,700.00	$0.00	$0.00	$2,700.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,700.00	$0.00	$2,700.00	
(2876) Fiscal Recovery (ARP)	$143,895.92	$0.00	$56,934.68	$86,961.24	$0.00	$0.00	$0.00	$0.00	$0.00	$86,961.24	$86,961.24	$0.00	
(2883) Law Enfrcemnt Cyber	$12,355.18	$0.00	$0.00	$12,355.18	$0.00	$0.00	$0.00	$0.00	$0.00	$12,355.18	$10,250.00	$2,105.18	
(2884) Secrty Of ST2022Primary Electn	$385.97	$0.00	$0.00	$385.97	$0.00	$0.00	$0.00	$0.00	$0.00	$385.97	$0.00	$385.97	
(2885) One Ohio OPIOID Settle	$1,296,967.73	$0.00	$0.00	$1,296,967.73	$0.00	$0.00	$0.00	$0.00	$0.00	$1,296,967.73	$0.00	$1,296,967.73	
(2890) Hazardous Materials Emergency Preparedness Grant Program	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$24,800.00	$24,800.00	$24,800.00	$24,800.00	$0.00	
(2891) Secrty ST Precnct Elect Off Trn	$33,873.02	$0.00	$0.00	$33,873.02	$0.00	$0.00	$0.00	$0.00	$0.00	$33,873.02	$0.00	$33,873.02	
(2902) REDEVELOPMENT TAX EQUIVALENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,055,428.68	$1,055,428.68	$1,055,428.68	$1,055,428.68	$0.00	
(2908) Public Transit	$1,387,137.75	$700,000.00	$0.00	$687,137.75	$0.00	$0.00	$0.00	$9,069,538.63	$9,069,538.63	$9,756,676.38	$9,069,538.63	$687,137.75	
(2909) Marine Patrol Grant	$16,851.42	$0.00	$0.00	$16,851.42	$0.00	$0.00	$0.00	$0.00	$0.00	$16,851.42	$0.00	$16,851.42	

(2919) THIRD PARTY ESCROW AGREEMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$238,000.00	$238,000.00	$238,000.00	$238,000.00	$0.00	
(2920) WORKFORCE CNTR PROJ FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$350,000.00	$350,000.00	$350,000.00	$350,000.00	$0.00	
(2927) NATRL RESOURCE CONSV SERV GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$116,265.55	$116,265.55	$116,265.55	$116,265.55	$0.00	
(2929) CYBERSECURITY GRANT "SLCGP"	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$0.00	
2918 ENHANCED 9-1-1 SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$425,849.00	$425,849.00	$425,849.00	$425,849.00	$0.00	
Debt Service Fund													
(4592) SA BR Liberty Twp SA 2004	$95,980.26	$0.00	$0.00	$95,980.26	$0.00	$0.00	$0.00	$0.00	$0.00	$95,980.26	$0.00	$95,980.26	
(4714) Airport Consolidated Debt	$137.75	$0.00	$0.00	$137.75	$0.00	$0.00	$0.00	$62,964.80	$62,964.80	$63,102.55	$62,964.80	$137.75	
(4809) Energy Cons. Dbt. Serv.	$3,629.27	$0.00	$0.00	$3,629.27	$0.00	$0.00	$0.00	$228,677.00	$228,677.00	$232,306.27	$228,677.00	$3,629.27	
(4819) Public Safety Facility Jail Project Debt Service	$3,148.77	$0.00	$0.00	$3,148.77	$0.00	$0.00	$0.00	$1,578,418.76	$1,578,418.76	$1,581,567.53	$1,578,418.76	$3,148.77	
(4832) LGIFund Loan Debt Service Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$0.00	
(4851) County Building/Facilities Improvement Debt Service	$4,812.50	$0.00	$0.00	$4,812.50	$0.00	$0.00	$0.00	$77,237.50	$77,237.50	$82,050.00	$77,237.50	$4,812.50	

(4878) New Energy Project Debt Service Fund	$38,394.85	$0.00	$0.00	$38,394.85	$0.00	$0.00	$0.00	$444,812.50	$444,812.50	$483,207.35	$444,812.50	$38,394.85	
(4895) Airport Improvement Bond - Debt Service	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$297,311.20	$297,311.20	$297,311.20	$297,311.20	$0.00	
(4921) BASIL WSTRN BOND RETRMNT FND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$616,634.49	$616,634.49	$616,634.49	$482,251.49	$134,383.00	
(4926) 2026 SERIES JAIL BOND RETIREMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$16,135,250.11	$16,135,250.11	$16,135,250.11	$16,133,749.01	$1,501.10	
Capital Projects Fund													
(3011) Federal Funds Airport	$311,360.16	$71,440.00	$0.00	$239,920.16	$0.00	$0.00	$0.00	$10,619.00	$10,619.00	$250,539.16	$412.55	$250,126.61	
(3034) State Funds Airport	$402,935.18	$400,000.00	$0.00	$2,935.18	$0.00	$0.00	$0.00	$36,670.00	$36,670.00	$39,605.18	$31,251.85	$8,353.33	
(3434) Issue II - State Portion (OPWC)	$548,525.31	$0.00	$506,176.92	$42,348.39	$0.00	$0.00	$0.00	$562,475.00	$562,475.00	$604,823.39	$562,475.00	$42,348.39	
(3435) Permanent Improvement Fund - Comm	$3,857,517.91	$0.00	$790,148.96	$3,067,368.95	$0.00	$0.00	$0.00	$979,644.00	$979,644.00	$4,047,012.95	$2,420,083.50	$1,626,929.45	
(3445) ODOT Projects	$147,178.49	$0.00	$0.00	$147,178.49	$0.00	$0.00	$0.00	$116,502.28	$116,502.28	$263,680.77	$199,258.07	$64,422.70	
(3698) MRDD MRSS Capital Improvement	$3,039,099.45	$0.00	$89,822.00	$2,949,277.45	$0.00	$0.00	$0.00	$100,000.00	$100,000.00	$3,049,277.45	$2,943,061.65	$106,215.80	
(3896) Airport Hanger Capital Project	$952,980.11	$0.00	$952,937.61	$42.50	$0.00	$0.00	$0.00	$0.00	$0.00	$42.50	$0.00	$42.50	
(3897) Workforce State Capital Project	$1,299,676.14	$0.00	$523,774.91	$775,901.23	$0.00	$0.00	$0.00	$0.00	$0.00	$775,901.23	$699,295.23	$76,606.00	

(3903) Basil Western 629	$98,804.00	$98,784.00	$0.00	$20.00	$0.00	$0.00	$0.00	$196,264.00	$196,264.00	$196,284.00	$196,264.00	$20.00	
(3910) Building On Sheridan	$81,346.50	$0.00	$51,518.24	$29,828.26	$0.00	$0.00	$0.00	$0.00	$0.00	$29,828.26	$14,444.10	$15,384.16	
(3922) BASIL WESTERN CAPITAL PROJ FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$9,995,008.00	$9,995,008.00	$9,995,008.00	$9,995,008.00	$0.00	
(3928) LOCAL JAILS PROJ ODRC FND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$78,730.00	$78,730.00	$78,730.00	$78,730.00	$0.00	
Enterprise Fund													
(5044) Fairfield Co. Sewer	$21,281,974.95	$0.00	$586,400.06	$20,695,574.89	$0.00	$0.00	$0.00	$6,194,935.00	$6,194,935.00	$26,890,509.89	$6,722,213.73	$20,168,296.16	
(5046) Fairfield Co. Water	$14,380,646.21	$0.00	$892,317.33	$13,488,328.88	$0.00	$0.00	$0.00	$4,641,797.00	$4,641,797.00	$18,130,125.88	$4,640,264.47	$13,489,861.41	
(5085) Trust Sewer Deposits	$157,872.33	$0.00	$0.00	$157,872.33	$0.00	$0.00	$0.00	$157,075.00	$157,075.00	$314,947.33	$157,075.00	$157,872.33	
(5323) Water Reclamation Replacemt Trust (323)	$38,577.07	$0.00	$0.00	$38,577.07	$0.00	$0.00	$0.00	$0.00	$0.00	$38,577.07	$0.00	$38,577.07	
(5324) Water Replacement Trust	$1,142.64	$0.00	$0.00	$1,142.64	$0.00	$0.00	$0.00	$0.00	$0.00	$1,142.64	$0.00	$1,142.64	
(5405) Sewer Inspection	$1,028,551.78	$0.00	$0.00	$1,028,551.78	$0.00	$0.00	$0.00	$100,000.00	$100,000.00	$1,128,551.78	$0.00	$1,128,551.78	
(5420) Water Inspection Fund	$677,052.85	$0.00	$0.00	$677,052.85	$0.00	$0.00	$0.00	$75,000.00	$75,000.00	$752,052.85	$0.00	$752,052.85	
(5461) Liberty Township Sewer	$12,690.12	$0.00	$0.00	$12,690.12	$0.00	$0.00	$0.00	$0.00	$0.00	$12,690.12	$0.00	$12,690.12	

(5469) BR - Sewer VP Utility 99	$15,077.06	$0.00	$0.00	$15,077.06	$0.00	$0.00	$0.00	$0.00	$0.00	$15,077.06	$0.00	$15,077.06	
(5470) BR - Water VP Utility 99	$13,161.59	$0.00	$0.00	$13,161.59	$0.00	$0.00	$0.00	$0.00	$0.00	$13,161.59	$0.00	$13,161.59	
(5486) Tussing Rd WFR Improvements	$340,266.46	$0.00	$0.00	$340,266.46	$0.00	$0.00	$0.00	$0.00	$0.00	$340,266.46	$0.00	$340,266.46	
(5524) Tarlton Area WWS	$399,572.50	$0.00	$0.00	$399,572.50	$0.00	$0.00	$0.00	$0.00	$0.00	$399,572.50	$0.00	$399,572.50	
(5533) NR - Liberty Twp Sewer	$6,912.52	$0.00	$0.00	$6,912.52	$0.00	$0.00	$0.00	$0.00	$0.00	$6,912.52	$0.00	$6,912.52	
(5534) NR - Tussing Rd WTF Imp (2)	$18,424.04	$0.00	$0.00	$18,424.04	$0.00	$0.00	$0.00	$0.00	$0.00	$18,424.04	$0.00	$18,424.04	
(5554) NR - Tussing Rd Water Reclamation Fac.	$30,819.44	$0.00	$0.00	$30,819.44	$0.00	$0.00	$0.00	$0.00	$0.00	$30,819.44	$0.00	$30,819.44	
(5555) BR - Sewer Bond ($3,834,072.04)	$1,430.78	$0.00	$0.00	$1,430.78	$0.00	$0.00	$0.00	$0.00	$0.00	$1,430.78	$0.00	$1,430.78	
(5556) BR - Water Bond ($3,950,000.00)	$75,626.71	$0.00	$0.00	$75,626.71	$0.00	$0.00	$0.00	$0.00	$0.00	$75,626.71	$0.00	$75,626.71	
(5595) Utilities Administration & Engineering Bldg LC	$19,037.90	$0.00	$0.00	$19,037.90	$0.00	$0.00	$0.00	$0.00	$0.00	$19,037.90	$0.00	$19,037.90	
(5618) Sub Maint Winding Creek Sec 6	$9,594.92	$0.00	$0.00	$9,594.92	$0.00	$0.00	$0.00	$0.00	$0.00	$9,594.92	$0.00	$9,594.92	
(5634) NR - Village of Carroll Waterline	$2,542.03	$0.00	$0.00	$2,542.03	$0.00	$0.00	$0.00	$0.00	$0.00	$2,542.03	$0.00	$2,542.03	

(5719) Pleasant Run Water Reclamation Facilities	$300,146.57	$0.00	$0.00	$300,146.57	$0.00	$0.00	$0.00	$0.00	$0.00	$300,146.57	$0.00	$300,146.57	
(5737) NR - Carroll Sanitary Sewer & Improvements	$2,780.62	$0.00	$0.00	$2,780.62	$0.00	$0.00	$0.00	$0.00	$0.00	$2,780.62	$0.00	$2,780.62	
(5776) Utilities Admin Complete	$1,278.48	$0.00	$0.00	$1,278.48	$0.00	$0.00	$0.00	$153,112.50	$153,112.50	$154,390.98	$153,112.50	$1,278.48	
(5817) Mingo Estates & Lakeside Water Reclamation Proj. DS	$598.32	$0.00	$0.00	$598.32	$0.00	$0.00	$0.00	$118,656.26	$118,656.26	$119,254.58	$118,656.26	$598.32	
(5818) State Routes 204 & 256 Water Project Debt Service	$936.42	$0.00	$0.00	$936.42	$0.00	$0.00	$0.00	$49,712.50	$49,712.50	$50,648.92	$49,712.50	$936.42	
(5820) Mingo Estates & Lakeside Water Reclamation Project	$440,626.19	$0.00	$4,419.68	$436,206.51	$0.00	$0.00	$0.00	$0.00	$0.00	$436,206.51	$0.00	$436,206.51	
(5821) State Routes 204 & 256 Water Project	$36,056.44	$0.00	$0.00	$36,056.44	$0.00	$0.00	$0.00	$0.00	$0.00	$36,056.44	$0.00	$36,056.44	
(5823) Utility Road Improvement Bond Retirement	$501,163.57	$0.00	$0.00	$501,163.57	$0.00	$0.00	$0.00	$146,912.50	$146,912.50	$648,076.07	$146,912.50	$501,163.57	
(5841) Greenfield Township Water Fund	$1,426,170.05	$0.00	$175,484.04	$1,250,686.01	$0.00	$0.00	$0.00	$510,675.00	$510,675.00	$1,761,361.01	$194,981.93	$1,566,379.08	
(5842) Greenfield Township Sewer Fund	$1,217,505.38	$0.00	$147,808.29	$1,069,697.09	$0.00	$0.00	$0.00	$673,900.00	$673,900.00	$1,743,597.09	$522,372.31	$1,221,224.78	
(5846) Greenfield Water Debt Service	$1,848.27	$0.00	$0.00	$1,848.27	$0.00	$0.00	$0.00	$50,721.96	$50,721.96	$52,570.23	$50,923.23	$1,647.00	

(5847) Greenfield Sewer Debt Service	$1,541.17	$0.00	$0.00	$1,541.17	$0.00	$0.00	$0.00	$75,354.24	$75,354.24	$76,895.41	$75,354.24	$1,541.17	
(5849) Allen Road Waterline Project	$5,189.05	$0.00	$0.00	$5,189.05	$0.00	$0.00	$0.00	$50,923.23	$50,923.23	$56,112.28	$50,923.23	$5,189.05	
(5853) Diley Wellfield Water	$15,404.18	$0.00	$0.00	$15,404.18	$0.00	$0.00	$0.00	$0.00	$0.00	$15,404.18	$0.00	$15,404.18	
(5854) Lift Statn/Pleasnt Lee Sewer	$5,700,683.45	$0.00	$5,319,000.00	$381,683.45	$0.00	$0.00	$0.00	$0.00	$0.00	$381,683.45	$0.00	$381,683.45	
(5923) 2026 SERIES SEWER SYS IMPROVEMENT BOND RETIREMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$841,775.80	$841,775.80	$841,775.80	$841,775.80	$0.00	
(5924) 2026 SERIES WATER SYS IMPROVEMENT BOND RETIREMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$369,045.23	$369,045.23	$369,045.23	$369,045.23	$0.00	
(5925) 2026 ROADWAY IMP0ROVEMENT BOND RETIREMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,048,611.40	$1,048,611.40	$1,048,611.40	$1,048,611.40	$0.00	
Internal Service Fund													
(5376) Self Funded Health Insurance	$4,175,403.96	$0.00	$1,248,392.64	$2,927,011.32	$0.00	$0.00	$0.00	$22,598,749.00	$22,598,749.00	$25,525,760.32	$23,164,441.54	$2,361,318.78	
Fiduciary Fund													
(7521) FACF - Family Adult and Children First - FY 2001 to present	$1,748,685.04	$400,000.00	$0.00	$1,348,685.04	$0.00	$0.00	$0.00	$2,223,920.22	$2,223,920.22	$3,572,605.26	$2,223,920.22	$1,348,685.04	
Permanent Fund													

(2050) SA - Ditch Maintenance	$2,408,040.63	$0.00	$0.00	$2,408,040.63	$0.00	$0.00	$0.00	$0.00	$0.00	$2,408,040.63	$100,069.46	$2,307,971.17	
(2305) Bateson Bridge Trust	$17,139.55	$0.00	$0.00	$17,139.55	$0.00	$0.00	$0.00	$0.00	$0.00	$17,139.55	$0.00	$17,139.55	
Total All Funds	$241,522,735.41	-$428,458.42	$23,000,479.49	$218,950,714.34	$54,385,600.00	$3,672,500.00	$0.00	$220,840,833.35	$278,898,933.35	$497,849,647.69	$297,550,253.59	$200,299,394.10	

AMENDED OFFICIAL CERTIFICATE NO. 2 Fiscal Year: 2026

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio Date: 08/07/26

Fiscal Year: 2026
Taxing Authority: City Of Pickerington
Submitted By: CHRISTOPHER P. SCHORNACK

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 2026 as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	$22,570,363.98	$2,007,800.00	$19,394,165.00	**$43,972,328.98**
Special Revenue Fund	$3,878,431.39	$2,249,100.00	$16,066,203.00	**$22,193,734.39**
Debt Service Fund	$89,903.46	$0.00	$833,756.00	**$923,659.46**
Capital Projects Fund	$7,743,987.74	$0.00	$4,863,601.00	**$12,607,588.74**
Enterprise Fund	$31,022,773.75	$0.00	$11,239,484.00	**$42,262,257.75**
Fiduciary Fund	$716,384.02	$0.00	$14,008.00	**$730,392.02**
Total All Funds	$66,021,844.34	$4,256,900.00	$52,411,217.00	**$122,689,961.34**

Christopher P. Schornack,
City Of Pickerington
100 Lockville Rd
Pickerington,Ohio,43147-1399

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 08/07/26

Fiscal Year: 2026
Taxing Authority: City Of Pickerington
Submitted By: CHRISTOPHER P. SCHORNACK

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
100 General Fund	$25,253,517.79	$0.00	$2,683,153.81	$22,570,363.98	$2,007,800.00	$230,000.00	$0.00	$19,164,165.00	$21,401,965.00	$43,972,328.98	$23,391,674.00	$20,580,654.98	
Special Revenue Fund													
201 Street Fund	$1,509,809.73	$0.00	$319,129.60	$1,190,680.13	$0.00	$0.00	$0.00	$5,497,279.00	$5,497,279.00	$6,687,959.13	$5,545,100.00	$1,142,859.13	
202 State Highway Fund	$439,237.21	$0.00	$4,289.56	$434,947.65	$0.00	$0.00	$0.00	$108,650.00	$108,650.00	$543,597.65	$94,040.00	$449,557.65	
203 Rte 256 Highway Fund	$331,893.49	$0.00	$0.00	$331,893.49	$0.00	$0.00	$0.00	$175,000.00	$175,000.00	$506,893.49	$150,000.00	$356,893.49	
204 Parks & Recreation Fund	$537,767.34	$0.00	$65,816.95	$471,950.39	$0.00	$0.00	$0.00	$1,452,925.00	$1,452,925.00	$1,924,875.39	$1,446,928.00	$477,947.39	
205 Computer Fund	$28,007.45	$0.00	$10.40	$27,997.05	$0.00	$0.00	$0.00	$9,000.00	$9,000.00	$36,997.05	$32,000.00	$4,997.05	
206 O.M.V.I. Education Fund	$12,309.97	$0.00	$0.00	$12,309.97	$0.00	$0.00	$0.00	$1,000.00	$1,000.00	$13,309.97	$6,500.00	$6,809.97	

207 Law Enforcement Fund	$1,895.37	$0.00	$0.00	$1,895.37	$0.00	$0.00	$0.00	$2.00	$2.00	$1,897.37	$0.00	$1,897.37	
208 Police Fund	$1,106,516.19	$0.00	$128,593.64	$977,922.55	$2,249,100.00	$225,000.00	$0.00	$8,449,677.00	$10,923,777.00	$11,901,699.55	$10,861,913.00	$1,039,786.55	
209 Mandatory Drug Enforcement Fund	$692.03	$0.00	$0.00	$692.03	$0.00	$0.00	$0.00	$0.00	$0.00	$692.03	$692.00	$0.03	
213 Immobilization Fund	$5,321.22	$0.00	$0.00	$5,321.22	$0.00	$0.00	$0.00	$670.00	$670.00	$5,991.22	$2,000.00	$3,991.22	
214 Urban Forestry	$298,440.42	$0.00	$1,975.00	$296,465.42	$0.00	$0.00	$0.00	$85,000.00	$85,000.00	$381,465.42	$202,000.00	$179,465.42	
220 Indigent Drivers Interlock & Alcohol Monitoring	$2,155.27	$0.00	$0.00	$2,155.27	$0.00	$0.00	$0.00	$0.00	$0.00	$2,155.27	$1,500.00	$655.27	
221 Law Enforcement Assistance Fund	$99,564.30	$0.00	$7,589.02	$91,975.28	$0.00	$0.00	$0.00	$50,000.00	$50,000.00	$141,975.28	$75,000.00	$66,975.28	
225 ONEOHIO Opioid Settlement Fund	$32,225.57	$0.00	$0.00	$32,225.57	$0.00	$0.00	$0.00	$12,000.00	$12,000.00	$44,225.57	$0.00	$44,225.57	
Debt Service Fund													
300 Debt Service Fund	$74,595.11	$0.00	$0.00	$74,595.11	$0.00	$0.00	$0.00	$833,756.00	$833,756.00	$908,351.11	$833,756.00	$74,595.11	
304 Pickerington Municipal PITIEF #5, Diley	$504.26	$0.00	$0.00	$504.26	$0.00	$0.00	$0.00	$0.00	$0.00	$504.26	$0.00	$504.26	
305 Pickerington Municipal PITIEF #5, Cover	$32.09	$0.00	$0.00	$32.09	$0.00	$0.00	$0.00	$0.00	$0.00	$32.09	$0.00	$32.09	

306 Community Economic Development Bond Retirement	$14,772.00	$0.00	$0.00	$14,772.00	$0.00	$0.00	$0.00	$0.00	$0.00	$14,772.00	$0.00	$14,772.00	
Capital Projects Fund													
(418) Equity TIF Construction	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$142,000.00	$142,000.00	$142,000.00	$142,000.00	$0.00	
402 Street Construction	$171,272.86	$0.00	$0.00	$171,272.86	$0.00	$0.00	$0.00	$275,000.00	$275,000.00	$446,272.86	$275,000.00	$171,272.86	
403 Street Cap Imp - Impact Fee	$310,775.51	$0.00	$0.00	$310,775.51	$0.00	$0.00	$0.00	$88,924.00	$88,924.00	$399,699.51	$136,798.00	$262,901.51	
407 Police Facilities - Impact Fee	$1,220,054.51	$0.00	$0.00	$1,220,054.51	$0.00	$0.00	$0.00	$780,730.00	$780,730.00	$2,000,784.51	$1,872,750.00	$128,034.51	
408 CDBG Revolving Loan	$373.61	$0.00	$0.00	$373.61	$0.00	$0.00	$0.00	$0.00	$0.00	$373.61	$0.00	$373.61	
416 Park Impact Fee	$1,618,532.39	$0.00	$0.00	$1,618,532.39	$0.00	$0.00	$0.00	$175,781.00	$175,781.00	$1,794,313.39	$752,500.00	$1,041,813.39	
417 Municipal Facilities Impact Fee	$189,796.92	$0.00	$0.00	$189,796.92	$0.00	$0.00	$0.00	$59,166.00	$59,166.00	$248,962.92	$0.00	$248,962.92	
419 Safe Routes to Schools	$31,326.71	$0.00	$31,325.75	$0.96	$0.00	$0.00	$0.00	$1,108,000.00	$1,108,000.00	$1,108,000.96	$1,107,360.00	$640.96	
420 State Route 256 Safety Grant Fund	$0.83	$0.00	$0.00	$0.83	$0.00	$0.00	$0.00	$0.00	$0.00	$0.83	$0.00	$0.83	
421 Ohio Health MOB	$682,999.52	$0.00	$0.00	$682,999.52	$0.00	$0.00	$0.00	$420,000.00	$420,000.00	$1,102,999.52	$310,420.00	$792,579.52	
422 Hill/Diley Road TIF Fund	$988,767.00	$0.00	$0.00	$988,767.00	$0.00	$0.00	$0.00	$155,000.00	$155,000.00	$1,143,767.00	$3,000.00	$1,140,767.00	

423 Diley/Refuge Municipal Public Imp TIF Fund	$1,271,931.91	$0.00	$0.00	$1,271,931.91	$0.00	$0.00	$0.00	$300,000.00	$300,000.00	$1,571,931.91	$25,000.00	$1,546,931.91	
424 Community and Economic Development Capital	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
425 256 Municipal Public Improvement TIF Fund	$86,523.47	$0.00	$0.00	$86,523.47	$0.00	$0.00	$0.00	$12,000.00	$12,000.00	$98,523.47	$500.00	$98,023.47	
426 I70-SR204Municipal Public Improvement TIF Fund	$29,680.32	$0.00	$0.00	$29,680.32	$0.00	$0.00	$0.00	$30,000.00	$30,000.00	$59,680.32	$500.00	$59,180.32	
427 Courtright Municipal Public Improvement TIF Fund	$471,683.53	$0.00	$98,435.50	$373,248.03	$0.00	$0.00	$0.00	$230,000.00	$230,000.00	$603,248.03	$213,395.00	$389,853.03	
428 Old SR256 Municipal Public Improvement TIF Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
429 Refugee Road Municipal Public Improvement TIF Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
430 Energy Efficiency For Ohio Grant Fund	$381,560.00	$0.00	$102,698.00	$278,862.00	$0.00	$0.00	$0.00	$0.00	$0.00	$278,862.00	$0.00	$278,862.00	
431 Pickerington Connects Grant Fund	$234,410.00	$0.00	$0.00	$234,410.00	$0.00	$0.00	$0.00	$0.00	$0.00	$234,410.00	$234,410.00	$0.00	
432 Covered Bridge Rehabilitation	$325,457.00	$0.00	$84,357.00	$241,100.00	$0.00	$0.00	$0.00	$594,000.00	$594,000.00	$835,100.00	$835,000.00	$100.00	
433 Sycamore Creek Park Pond	$110,442.85	$0.00	$84,092.85	$26,350.00	$0.00	$0.00	$0.00	$474,000.00	$474,000.00	$500,350.00	$500,000.00	$350.00	

Restoration Grant Fund													
434 Refugee-Spring Creek Municipal Public Improvement TIF Fund	$19,307.90	$0.00	$0.00	$19,307.90	$0.00	$0.00	$0.00	$19,000.00	$19,000.00	$38,307.90	$500.00	$37,807.90	
435 Business Loan Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Enterprise Fund													
218 Aquatic Recreation	$274,586.75	$0.00	$10,150.69	$264,436.06	$0.00	$0.00	$0.00	$542,935.00	$542,935.00	$807,371.06	$552,304.00	$255,067.06	
501 Water Fund	$5,463,338.92	$0.00	$188,393.41	$5,274,945.51	$0.00	$0.00	$0.00	$3,778,119.00	$3,778,119.00	$9,053,064.51	$3,663,003.00	$5,390,061.51	
502 Sewer Fund	$10,984,820.43	$0.00	$136,333.45	$10,848,486.98	$0.00	$0.00	$0.00	$4,229,545.00	$4,229,545.00	$15,078,031.98	$5,208,069.00	$9,869,962.98	
504 Water Polution Control Loan Fund - Sewer	$0.28	$0.00	$0.00	$0.28	$0.00	$0.00	$0.00	$0.00	$0.00	$0.28	$0.00	$0.28	
507 Water Debt Retirement Fund	$3,429.32	$0.00	$0.00	$3,429.32	$0.00	$0.00	$0.00	$156,725.00	$156,725.00	$160,154.32	$156,725.00	$3,429.32	
508 Utilities Deposit Guarantee Fund	$26,191.69	$0.00	$0.00	$26,191.69	$0.00	$0.00	$0.00	$2,500.00	$2,500.00	$28,691.69	$9,500.00	$19,191.69	
509 Water Capital Improvement Fund (Rev 2/26)	$6,094,681.08	$0.00	$903,652.01	$5,191,029.07	$0.00	$0.00	$0.00	$425,000.00	$425,000.00	$5,616,029.07	$906,725.00	$4,709,304.07	
511 Sewer Repair & Replacement Fund	$6,694,087.37	$0.00	$181,441.11	$6,512,646.26	$0.00	$0.00	$0.00	$375,000.00	$375,000.00	$6,887,646.26	$275,000.00	$6,612,646.26	

513 Storm Water Fund	$2,907,194.24	$0.00	$12,819.16	$2,894,375.08	$0.00	$0.00	$0.00	$975,824.00	$975,824.00	$3,870,199.08	$1,231,803.00	$2,638,396.08	
514 Sewer Debt Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$753,836.00	$753,836.00	$753,836.00	$753,836.00	$0.00	
518 Stormwater Debt Retirement	$3,983.50	$0.00	$0.00	$3,983.50	$0.00	$0.00	$0.00	$0.00	$0.00	$3,983.50	$0.00	$3,983.50	
519 WPCLF - Water Fund	$3,250.00	$0.00	$0.00	$3,250.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,250.00	$0.00	$3,250.00	
Fiduciary Fund													
701 Trust Fund	$190,013.88	$0.00	$0.00	$190,013.88	$0.00	$0.00	$0.00	$0.00	$0.00	$190,013.88	$75,000.00	$115,013.88	
702 Unclaimed Funds	$16,910.10	$0.00	$0.00	$16,910.10	$0.00	$0.00	$0.00	$2,500.00	$2,500.00	$19,410.10	$6,000.00	$13,410.10	
703 Street Trust Fund	$386,665.64	$0.00	$0.00	$386,665.64	$0.00	$0.00	$0.00	$7,500.00	$7,500.00	$394,165.64	$100,000.00	$294,165.64	
704 Stormwater Improvement	$30,147.43	$0.00	$0.00	$30,147.43	$0.00	$0.00	$0.00	$1,000.00	$1,000.00	$31,147.43	$0.00	$31,147.43	
705 Sidewalk Improvement Fund	$1,730.05	$0.00	$0.00	$1,730.05	$0.00	$0.00	$0.00	$2.00	$2.00	$1,732.05	$0.00	$1,732.05	
706 Stormwater Basin	$86,505.42	$0.00	$0.00	$86,505.42	$0.00	$0.00	$0.00	$3,000.00	$3,000.00	$89,505.42	$0.00	$89,505.42	
707 Cemetary Fund	$4,411.50	$0.00	$0.00	$4,411.50	$0.00	$0.00	$0.00	$6.00	$6.00	$4,417.50	$0.00	$4,417.50	
Total All Funds	$71,066,101.25	$0.00	$5,044,256.91	$66,021,844.34	$4,256,900.00	$455,000.00	$0.00	$51,956,217.00	$56,668,117.00	$122,689,961.34	$61,990,201.00	$60,699,760.34	

AMENDED OFFICIAL CERTIFICATE NO. 1 Fiscal Year: 2026

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio Date: 08/07/26

Fiscal Year: 2026
Taxing Authority: Fairfield County Airport Authority
Submitted By: Lori Hampshire

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 2026 **as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:**

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	$324,609.00	$0.00	$1,020,150.00	**$1,344,759.00**
Total All Funds	$324,609.00	$0.00	$1,020,150.00	**$1,344,759.00**

Staci Knisley - Commissioner's Office,
Fairfield County Airport Authority
,,

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 08/07/26

Fiscal Year: 2026
Taxing Authority: Fairfield County Airport Authority
Submitted By: Lori Hampshire

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
7800 - General	$498,105.39	$0.00	$173,496.39	$324,609.00	$0.00	$0.00	$0.00	$1,020,150.00	$1,020,150.00	$1,344,759.00	$1,001,283.94	$343,475.06	
Total All Funds	$498,105.39	$0.00	$173,496.39	$324,609.00	$0.00	$0.00	$0.00	$1,020,150.00	$1,020,150.00	$1,344,759.00	$1,001,283.94	$343,475.06	

AMENDED OFFICIAL CERTIFICATE NO. 6 Fiscal Year: 2026

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio Date: 08/26/26

Fiscal Year: 2026
Taxing Authority: Fairfield County Health District
Submitted By: Lori Hampshire

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 2026 **as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:**

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	$2,549,622.01	$605,000.00	$1,559,243.00	**$4,713,865.01**
Special Revenue Fund	$1,343,847.91	$0.00	$2,614,329.00	**$3,958,176.91**
Capital Projects Fund	$1,921,759.00	$0.00	$0.00	**$1,921,759.00**
Permanent Fund	$55,991.82	$0.00	$0.00	**$55,991.82**
Total All Funds	$5,871,220.74	$605,000.00	$4,173,572.00	**$10,649,792.74**

Jamie Elise Ehorn,
Fairfield County Health District
1550 Sheridan Drive Suite 100
Lancaster,Ohio,43130

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 08/26/26

Fiscal Year: 2026
Taxing Authority: Fairfield County Health District
Submitted By: Lori Hampshire

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
7003 - Health District General	$2,624,864.92	$0.00	$75,242.91	$2,549,622.01	$605,000.00	$0.00	$0.00	$1,559,243.00	$2,164,243.00	$4,713,865.01	$2,150,848.44	$2,563,016.57	
Special Revenue Fund													
(7018) Budget Stabilization Fund	$105,000.00	$0.00	$0.00	$105,000.00	$0.00	$0.00	$0.00	$105,000.00	$105,000.00	$210,000.00	$0.00	$210,000.00	
7005 - Trailer Parks/Camps/Pools	$3,824.90	$0.00	$0.00	$3,824.90	$0.00	$0.00	$0.00	$5,466.00	$5,466.00	$9,290.90	$4,974.00	$4,316.90	
7006 - Public Health Nursing	$251,275.69	$0.00	$1,957.08	$249,318.61	$0.00	$0.00	$0.00	$652,652.00	$652,652.00	$901,970.61	$689,197.76	$212,772.85	
7008 - Food Services	$178,004.44	$0.00	$819.59	$177,184.85	$0.00	$0.00	$0.00	$295,000.00	$295,000.00	$472,184.85	$335,714.79	$136,470.06	
7009 - Water Systems	$128,662.44	$0.00	$7,549.73	$121,112.71	$0.00	$0.00	$0.00	$130,000.00	$130,000.00	$251,112.71	$142,449.34	$108,663.37	
7011 - Sewage Program Fund	$83,282.76	$0.00	$37,309.79	$45,972.97	$0.00	$0.00	$0.00	$405,000.00	$405,000.00	$450,972.97	$392,882.21	$58,090.76	

7012 - Women Infants and Children WIC	$124,415.25	$0.00	$371.58	$124,043.67	$0.00	$0.00	$0.00	$667,767.00	$667,767.00	$791,810.67	$616,077.60	$175,733.07	
7017 - Swimming Pools & Spas	$34,795.99	$0.00	$0.00	$34,795.99	$0.00	$0.00	$0.00	$23,000.00	$23,000.00	$57,795.99	$24,137.00	$33,658.99	
7321 - CRI Bioterrorism Grant ODOH	$207,422.36	$0.00	$245.17	$207,177.19	$0.00	$0.00	$0.00	$140,044.00	$140,044.00	$347,221.19	$144,899.59	$202,321.60	
7646 - Landfill / C & DD Disposal	$295,032.88	$0.00	$19,615.86	$275,417.02	$0.00	$0.00	$0.00	$190,400.00	$190,400.00	$465,817.02	$236,370.23	$229,446.79	
Capital Projects Fund													
7013 - Capital Improvement Fund	$1,987,025.00	$0.00	$65,266.00	$1,921,759.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,921,759.00	$70,000.00	$1,851,759.00	
Permanent Fund													
7311 - Nuisance Abatement	$55,991.82	$0.00	$0.00	$55,991.82	$0.00	$0.00	$0.00	$0.00	$0.00	$55,991.82	$16,950.00	$39,041.82	
Total All Funds	$6,079,598.45	$0.00	$208,377.71	$5,871,220.74	$605,000.00	$0.00	$0.00	$4,173,572.00	$4,778,572.00	$10,649,792.74	$4,824,500.96	$5,825,291.78	

AMENDED OFFICIAL CERTIFICATE NO. 6 Fiscal Year: 2026

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio Date: 08/26/26

Fiscal Year: 2026
Taxing Authority: Fairfield County Major Crimes Unit
Submitted By: Lori Hampshire

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 2026 **as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:**

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	$8,773.96	$0.00	$10,500.00	**$19,273.96**
Special Revenue Fund	$47,069.94	$0.00	$1,771,148.34	**$1,818,218.28**
Total All Funds	$55,843.90	$0.00	$1,781,648.34	**$1,837,492.24**

Scott Duffy,
Fairfield County Major Crimes Unit
,,

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 08/26/26

Fiscal Year: 2026
Taxing Authority: Fairfield County Major Crimes Unit
Submitted By: Lori Hampshire

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
7594 - General	$8,773.96	$0.00	$0.00	$8,773.96	$0.00	$0.00	$0.00	$10,500.00	$10,500.00	$19,273.96	$16,550.00	$2,723.96	
Special Revenue Fund													
7619 - MCU Fed Equitable Sharing Program	$30,704.50	$0.00	$0.00	$30,704.50	$0.00	$0.00	$0.00	$10,000.00	$10,000.00	$40,704.50	$40,704.50	$0.00	
7829 - MCIU JAG GRANT	$13,319.84	$20,123.47	$0.00	-$6,803.63	$0.00	$0.00	$0.00	$12,000.00	$12,000.00	$5,196.37	$5,196.37	$0.00	
7830 - MCIU Drug Law Enforcement Grant	$144,114.62	$50,000.00	$0.00	$94,114.62	$0.00	$0.00	$0.00	$287,803.64	$287,803.64	$381,918.26	$308,493.09	$73,425.17	
7844 0 Law Enforcement Diversion Program Grant	$59,101.21	$0.00	$0.00	$59,101.21	$0.00	$0.00	$0.00	$75,000.00	$75,000.00	$134,101.21	$91,000.00	$43,101.21	
7858 - MCU COAP Program Grant	$85,203.23	$248,334.95	$0.00	-$163,131.72	$0.00	$0.00	$0.00	$850,000.00	$850,000.00	$686,868.28	$686,100.00	$768.28	
7864 - MCU Recovery Ohio Grant	$135,969.68	$110,000.00	$0.00	$25,969.68	$0.00	$0.00	$0.00	$425,100.00	$425,100.00	$451,069.68	$442,616.58	$8,453.10	

7892 - MCU Am Rescue Plan-OCJS Grant	$7,115.28	$0.00	$0.00	$7,115.28	$0.00	$0.00	$0.00	$0.00	$0.00	$7,115.28	$7,000.00	$115.28	
7911 - MCU State Violent Crime Reduction Program	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$111,244.70	$111,244.70	$111,244.70	$111,244.70	$0.00	
Total All Funds	$484,302.32	$428,458.42	$0.00	$55,843.90	$0.00	$0.00	$0.00	$1,781,648.34	$1,781,648.34	$1,837,492.24	$1,708,905.24	$128,587.00	

AMENDED OFFICIAL CERTIFICATE NO. 4 Fiscal Year: 2026

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio Date: 08/26/26

Fiscal Year: 2026
Taxing Authority: Fairfield County Park District
Submitted By: Lori Hampshire

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 2026 **as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:**

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	$1,131,406.20	$1,602,700.00	$226,674.00	**$2,960,780.20**
Special Revenue Fund	$577,300.88	$0.00	$300,500.00	**$877,800.88**
Capital Projects Fund	$91,488.62	$0.00	$55,000.00	**$146,488.62**
Enterprise Fund	$9,432.65	$0.00	$3,300.00	**$12,732.65**
Total All Funds	$1,809,628.35	$1,602,700.00	$585,474.00	**$3,997,802.35**

Chad Reed,
Fairfield County Park District
9270 Pickerington Rd
Pickerington,Ohio,43147

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 08/26/26

Fiscal Year: 2026
Taxing Authority: Fairfield County Park District
Submitted By: Lori Hampshire

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
7308 - General	$1,290,908.41	$0.00	$159,502.21	$1,131,406.20	$1,602,700.00	$0.00	$0.00	$226,674.00	$1,829,374.00	$2,960,780.20	$1,722,098.29	$1,238,681.91	
Special Revenue Fund													
7676 - Rock Mill	$20,884.21	$0.00	$0.00	$20,884.21	$0.00	$0.00	$0.00	$500.00	$500.00	$21,384.21	$0.00	$21,384.21	
7747 - Flight of the Hawk Park	$308.60	$0.00	$0.00	$308.60	$0.00	$0.00	$0.00	$0.00	$0.00	$308.60	$308.60	$0.00	
7791 - Wahkeena Nature Preserve Fund	$139,346.10	$0.00	$30,978.03	$108,368.07	$0.00	$0.00	$0.00	$45,600.00	$45,600.00	$153,968.07	$47,721.97	$106,246.10	
7905 - H2 Ohio Grant	$500,000.00	$0.00	$52,260.00	$447,740.00	$0.00	$0.00	$0.00	$254,400.00	$254,400.00	$702,140.00	$254,400.00	$447,740.00	
Capital Projects Fund													
7768 - Rock Mill Building Improvement Project	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	

7769 - Metro Parks	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$55,000.00	$55,000.00	$55,000.00	$0.00	$55,000.00	
7799 - Parks Construction Facilities	$91,488.62	$0.00	$0.00	$91,488.62	$0.00	$0.00	$0.00	$0.00	$0.00	$91,488.62	$0.00	$91,488.62	
Enterprise Fund													
7792 - Wahkeena Museum Gift Shop	$14,845.90	$0.00	$5,413.25	$9,432.65	$0.00	$0.00	$0.00	$3,300.00	$3,300.00	$12,732.65	$6,286.75	$6,445.90	
Total All Funds	$2,057,781.84	$0.00	$248,153.49	$1,809,628.35	$1,602,700.00	$0.00	$0.00	$585,474.00	$2,188,174.00	$3,997,802.35	$2,030,815.61	$1,966,986.74	

AMENDED OFFICIAL CERTIFICATE NO. 2 Fiscal Year: 2026

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio Date: 08/26/26

Fiscal Year: 2026
Taxing Authority: Fairfield County Regional Planning
Submitted By: Lori Hampshire

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 2026 **as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:**

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	$308,904.30	$0.00	$450,100.00	**$759,004.30**
Total All Funds	$308,904.30	$0.00	$450,100.00	**$759,004.30**

Holly Mattei,
Fairfield County Regional Planning
,,

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 08/26/26

Fiscal Year: 2026
Taxing Authority: Fairfield County Regional Planning
Submitted By: Lori Hampshire

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
7030 - General	$322,216.21	$0.00	$13,311.91	$308,904.30	$0.00	$0.00	$0.00	$450,100.00	$450,100.00	$759,004.30	$448,570.48	$310,433.82	
Total All Funds	$322,216.21	$0.00	$13,311.91	$308,904.30	$0.00	$0.00	$0.00	$450,100.00	$450,100.00	$759,004.30	$448,570.48	$310,433.82	

AMENDED OFFICIAL CERTIFICATE NO. 3 Fiscal Year: 2026

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio Date: 08/07/26

Fiscal Year: 2026
Taxing Authority: Fairfield Union L.S.D
Submitted By: COURTNEY ROBERTS

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 2026 **as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:**

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	$7,238,179.45	$8,657,000.00	$23,843,000.00	**$39,738,179.45**
Special Revenue Fund	$1,548,037.62	$0.00	$1,443,481.30	**$2,991,518.92**
Debt Service Fund	$6,960,456.16	$445,700.00	$60,853.86	**$7,467,010.02**
Capital Projects Fund	$18,992,730.38	$349,300.00	$1,392,217.23	**$20,734,247.61**
Enterprise Fund	$231,135.24	$0.00	$1,300,000.00	**$1,531,135.24**
Internal Service Fund	$4,551,204.29	$0.00	$5,344,514.29	**$9,895,718.58**
Fiduciary Fund	$421,877.53	$0.00	$2,489,625.60	**$2,911,503.13**
Total All Funds	$39,943,620.67	$9,452,000.00	$35,873,692.28	**$85,269,312.95**

Amy Noland - Interim Treasurer,
Fairfield Union L.S.D
6417 Cincinnati-Zanesville Rd Ne
Lancaster,Ohio,43130

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 08/07/26

Fiscal Year: 2026
Taxing Authority: Fairfield Union L.S.D
Submitted By: COURTNEY ROBERTS

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
001 General Fund *	$7,600,447.53	$0.00	$362,268.08	$7,238,179.45	$8,657,000.00	$956,000.00	$0.00	$22,887,000.00	$32,500,000.00	$39,738,179.45	$32,000,000.00	$7,738,179.45	
Special Revenue Fund													
007 Gift	$78,727.49	$0.00	$1,457.50	$77,269.99	$0.00	$0.00	$0.00	$11,000.00	$11,000.00	$88,269.99	$88,269.99	$0.00	
018 School Support	$52,553.81	$0.00	$3,834.42	$48,719.39	$0.00	$0.00	$0.00	$44,000.00	$44,000.00	$92,719.39	$92,719.39	$0.00	
019 Other Local Grants	$3,815.24	$0.00	$0.00	$3,815.24	$0.00	$0.00	$0.00	$0.00	$0.00	$3,815.24	$3,815.24	$0.00	
034 Classroom Maint	$1,154,391.21	$0.00	$88,069.00	$1,066,322.21	$0.00	$0.00	$0.00	$85,674.00	$85,674.00	$1,151,996.21	$1,151,996.21	$0.00	
300 Student Activity	$402,131.70	$0.00	$24,449.31	$377,682.39	$0.00	$0.00	$0.00	$300,000.00	$300,000.00	$677,682.39	$677,682.39	$0.00	
451 Data Communication	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$0.00	

461 Vocational Educ. Enhancements	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,521.28	$3,521.28	$3,521.28	$3,521.28	$0.00	
467 Student Wellness & Success	$6.08	$0.00	$0.00	$6.08	$0.00	$0.00	$0.00	$0.00	$0.00	$6.08	$6.08	$0.00	
499 Misc State Grants	$18,208.90	$0.00	$5,074.35	$13,134.55	$0.00	$0.00	$0.00	$12,400.00	$12,400.00	$25,534.55	$25,534.55	$0.00	
507 Elem/Secondary School Emergency Relief	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
510 Coronavirus Relief Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
516 9010 IDEA-B - FY2011	-$17,453.99	$0.00	$0.00	-$17,453.99	$0.00	$0.00	$0.00	$436,208.12	$436,208.12	$418,754.13	$418,754.13	$0.00	
572 9014 Title I FY 14	-$16,561.42	$0.00	$0.00	-$16,561.42	$0.00	$0.00	$0.00	$408,317.91	$408,317.91	$391,756.49	$391,756.49	$0.00	
584 Drug Free Schools Grant	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$42,067.97	$42,067.97	$42,067.97	$42,067.97	$0.00	
587 IDEA Preschool - Handicapped	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$15,877.69	$15,877.69	$15,877.69	$15,877.69	$0.00	
590 FY2001 TITLE VI-R	-$4,896.82	$0.00	$0.00	-$4,896.82	$0.00	$0.00	$0.00	$80,414.33	$80,414.33	$75,517.51	$75,517.51	$0.00	
599 Misc Federal	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Debt Service Fund													
002 Bond Retirement	$6,960,456.16	$0.00	$0.00	$6,960,456.16	$445,700.00	$56,600.00	$0.00	$4,253.86	$506,553.86	$7,467,010.02	$7,467,010.02	$0.00	

Capital Projects Fund												
003 Permanent Improvement (Levy) *	$1,175,107.91	$0.00	$263,902.80	$911,205.11	$349,300.00	$28,600.00	$0.00	$859,716.95	$1,237,616.95	$2,148,822.06	$2,148,822.06	$0.00	
070 Capital Projects Set Aside	$18,461,410.27	$0.00	$379,885.00	$18,081,525.27	$0.00	$0.00	$0.00	$503,900.28	$503,900.28	$18,585,425.55	$18,585,425.55	$0.00	
Enterprise Fund												
006 Lunchroom	$357,335.24	$0.00	$126,200.00	$231,135.24	$0.00	$0.00	$0.00	$1,300,000.00	$1,300,000.00	$1,531,135.24	$1,531,135.24	$0.00	
Internal Service Fund												
014 Special Rotary	$6,499.00	$0.00	$0.00	$6,499.00	$0.00	$0.00	$0.00	$0.00	$0.00	$6,499.00	$6,499.00	$0.00	
024 Self Insurance Fund	$4,544,805.29	$0.00	$100.00	$4,544,705.29	$0.00	$0.00	$0.00	$5,344,514.29	$5,344,514.29	$9,889,219.58	$8,544,705.29	$1,344,514.29	
Fiduciary Fund												
022 Workers' Comp	$308,452.82	$0.00	$0.00	$308,452.82	$0.00	$0.00	$0.00	$2,339,625.60	$2,339,625.60	$2,648,078.42	$2,648,078.42	$0.00	
200 Student Activity	$123,744.94	$0.00	$10,320.23	$113,424.71	$0.00	$0.00	$0.00	$150,000.00	$150,000.00	$263,424.71	$263,424.71	$0.00	
Total All Funds	$41,209,181.36	$0.00	$1,265,560.69	$39,943,620.67	$9,452,000.00	$1,041,200.00	$0.00	$34,832,492.28	$45,325,692.28	$85,269,312.95	$76,186,619.21	$9,082,693.74	

AMENDED OFFICIAL CERTIFICATE NO. 2 Fiscal Year: 2026

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio Date: 08/12/26

Fiscal Year: 2026
Taxing Authority: Greenfield Township
Submitted By: Angela Bichard

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 2026 **as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:**

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	$2,260,842.61	$96,900.00	$1,761,283.55	**$4,119,026.16**
Special Revenue Fund	$6,372,885.01	$2,635,900.00	$831,586.00	**$9,840,371.01**
Debt Service Fund	$188,254.87	$96,900.00	$27,444.00	**$312,598.87**
Capital Projects Fund	$258,127.16	$0.00	$95,000.00	**$353,127.16**
Total All Funds	$9,080,109.65	$2,829,700.00	$2,715,313.55	**$14,625,123.20**

Angela Bichard, Fiscal Officer
Greenfield Township
4663 Carroll Cemetary Rd
Carrroll,Ohio,43112

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 08/12/26

Fiscal Year: 2026
Taxing Authority: Greenfield Township
Submitted By: Angela Bichard

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
1000 - General Fund	$2,260,842.61	$0.00	$0.00	$2,260,842.61	$96,900.00	$27,444.00	$0.00	$1,733,839.55	$1,858,183.55	$4,119,026.16	$391,600.00	$3,727,426.16	
Special Revenue Fund													
2011 - Motor Vehicle License Tax Fund	$97,626.23	$0.00	$0.00	$97,626.23	$0.00	$0.00	$0.00	$18,878.00	$18,878.00	$116,504.23	$25,000.00	$91,504.23	
2021 - Gasoline Tax Fund	$414,638.56	$0.00	$0.00	$414,638.56	$0.00	$0.00	$0.00	$155,680.00	$155,680.00	$570,318.56	$192,850.00	$377,468.56	
2031 - Road & Bridge Fund	$1,195,678.02	$0.00	$0.00	$1,195,678.02	$434,100.00	$122,877.00	$0.00	$3,582.00	$560,559.00	$1,756,237.02	$593,150.00	$1,163,087.02	
2041 - Cemetary Fund	$180,838.35	$0.00	$0.00	$180,838.35	$0.00	$0.00	$0.00	$26,875.00	$26,875.00	$207,713.35	$38,650.00	$169,063.35	
2191 - Fire Operating	$3,396,807.35	$0.00	$0.00	$3,396,807.35	$2,085,700.00	$237,039.00	$0.00	$175,000.00	$2,497,739.00	$5,894,546.35	$2,463,915.00	$3,430,631.35	
2192 - Road Improvement Fund	$494,871.67	$0.00	$0.00	$494,871.67	$116,100.00	$21,283.00	$0.00	$0.00	$137,383.00	$632,254.67	$293,300.00	$338,954.67	

2231 - Permissive License Tax Fund	$592,424.83	$0.00	$0.00	$592,424.83	$0.00	$0.00	$0.00	$70,372.00	$70,372.00	$662,796.83	$96,000.00	$566,796.83	
Debt Service Fund													
3101 - Bond Retirement ($1,784,000)	$188,254.87	$0.00	$0.00	$188,254.87	$96,900.00	$27,444.00	$0.00	$0.00	$124,344.00	$312,598.87	$108,800.00	$203,798.87	
Capital Projects Fund													
4903 - Capital Reserve - (R&B) - $400,000 - 10 yr on	$46,799.99	$0.00	$0.00	$46,799.99	$0.00	$0.00	$0.00	$45,000.00	$45,000.00	$91,799.99	$0.00	$91,799.99	
4904 - Capital Reserve - (Fire) - $600,000 - 10 yr on	$211,327.17	$0.00	$0.00	$211,327.17	$0.00	$0.00	$0.00	$50,000.00	$50,000.00	$261,327.17	$0.00	$261,327.17	
Total All Funds	$9,080,109.65	$0.00	$0.00	$9,080,109.65	$2,829,700.00	$436,087.00	$0.00	$2,279,226.55	$5,545,013.55	$14,625,123.20	$4,203,265.00	$10,421,858.20	

AMENDED OFFICIAL CERTIFICATE NO. 2 Fiscal Year: 2026

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio Date: 08/26/26

Fiscal Year: 2026
Taxing Authority: Juvenile Detention District
Submitted By: Lori Hampshire

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 2026 **as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:**

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	$1,589,889.58	$0.00	$4,258,651.00	**$5,848,540.58**
Capital Projects Fund	$703,730.71	$0.00	$11,593.32	**$715,324.03**
Total All Funds	$2,293,620.29	$0.00	$4,270,244.32	**$6,563,864.61**

Tonya Wright,
Juvenile Detention District
923 Liberty Drive
Lancaster,Ohio,43130

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 08/26/26

Fiscal Year: 2026
Taxing Authority: Juvenile Detention District
Submitted By: Lori Hampshire

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
7564 - General Fund	$1,612,002.63	$0.00	$22,113.05	$1,589,889.58	$0.00	$0.00	$0.00	$4,258,651.00	$4,258,651.00	$5,848,540.58	$5,120,084.06	$728,456.52	
Capital Projects Fund													
7711 - Capital Expense	$703,730.71	$0.00	$0.00	$703,730.71	$0.00	$0.00	$0.00	$11,593.32	$11,593.32	$715,324.03	$11,593.32	$703,730.71	
Total All Funds	$2,315,733.34	$0.00	$22,113.05	$2,293,620.29	$0.00	$0.00	$0.00	$4,270,244.32	$4,270,244.32	$6,563,864.61	$5,131,677.38	$1,432,187.23	

AMENDED OFFICIAL CERTIFICATE NO. 2 Fiscal Year: 2027

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio Date: 08/26/26

Fiscal Year: 2027
Taxing Authority: Lancaster City School District
Submitted By: JULIE TAYLOR

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 2027 **as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:**

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	$37,643,358.28	$56,850,655.23	$43,281,303.77	**$137,775,317.28**
Special Revenue Fund	$5,897,039.05	$461,182.01	$6,715,154.51	**$13,073,375.57**
Debt Service Fund	$7,362,737.03	$8,112,104.30	$2,278,856.06	**$17,753,697.39**
Capital Projects Fund	$16,307,708.26	$0.00	$3,437,278.50	**$19,744,986.76**
Enterprise Fund	$1,412,657.20	$0.00	$4,537,658.95	**$5,950,316.15**
Internal Service Fund	$268,803.70	$0.00	$23,250,000.00	**$23,518,803.70**
Fiduciary Fund	$164,699.59	$0.00	$254,150.00	**$418,849.59**
Total All Funds	$69,057,003.11	$65,423,941.54	$83,754,401.79	**$218,235,346.44**

Julie Taylor,
Lancaster City School District
2780 Coonpath Rd. Se
Lancaster,Ohio,43130

Budget Commission:

Fiscal Year: 2027

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 08/26/26

Fiscal Year: 2027
Taxing Authority: Lancaster City School District
Submitted By: JULIE TAYLOR

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
Special Revenue Fund													
018 Public School Support	$131,784.24	$0.00	$2,437.18	$129,347.06	$0.00	$0.00	$0.00	$78,120.00	$78,120.00	$207,467.06	$95,650.00	$111,817.06	
019 Local Grants	$37,591.60	$0.00	$203.92	$37,387.68	$0.00	$0.00	$0.00	$20,000.00	$20,000.00	$57,387.68	$20,000.00	$37,387.68	
034 Classroom Facilities Maintenance	$4,628,945.89	$0.00	$294,100.22	$4,334,845.67	$461,182.01	$43,250.49	$0.00	$29,562.50	$533,995.00	$4,868,840.67	$1,000,000.00	$3,868,840.67	
035 Termination Benefits	$999,785.68	$0.00	$0.00	$999,785.68	$0.00	$0.00	$0.00	$600,000.00	$600,000.00	$1,599,785.68	$600,000.00	$999,785.68	
200 Student Managed Activities	$106,243.57	$0.00	$1,596.08	$104,647.49	$0.00	$0.00	$0.00	$92,760.00	$92,760.00	$197,407.49	$104,046.04	$93,361.45	
300 Athletics	$425,082.75	$0.00	$36,152.25	$388,930.50	$0.00	$0.00	$0.00	$506,050.00	$506,050.00	$894,980.50	$509,580.23	$385,400.27	
439 Public School Pre-School	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$986,000.00	$986,000.00	$986,000.00	$986,000.00	$0.00	

451 Data Communication	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$18,525.00	$18,525.00	$18,525.00	$18,525.00	$0.00	
499 Miscellaneous State Grants	$60,127.12	$0.00	$14,142.75	$45,984.37	$0.00	$0.00	$0.00	$136,670.52	$136,670.52	$182,654.89	$180,960.00	$1,694.89	
516 9010 IDEA-B - FY2023	-$7,592.88	$0.00	$20,422.88	-$28,015.76	$0.00	$0.00	$0.00	$1,714,043.50	$1,714,043.50	$1,686,027.74	$1,686,026.58	$1.16	
524 Vocational Ed (Carl Perkins)	-$12,182.23	$0.00	$8,318.81	-$20,501.04	$0.00	$0.00	$0.00	$140,997.50	$140,997.50	$120,496.46	$120,495.58	$0.88	
536 Title I Supp School Improve	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$125,000.00	$125,000.00	$125,000.00	$125,000.00	$0.00	
572 9010 Title I FY 2023	-$24,327.54	$0.00	$11,485.47	-$35,813.01	$0.00	$0.00	$0.00	$1,760,789.50	$1,760,789.50	$1,724,976.49	$1,724,850.34	$126.15	
584 Title IV	-$26,166.77	$0.00	$2,023.85	-$28,190.62	$0.00	$0.00	$0.00	$154,250.50	$154,250.50	$126,059.88	$126,058.52	$1.36	
587 Early Childhood - Spec Ed	-$9.20	$0.00	$0.00	-$9.20	$0.00	$0.00	$0.00	$45,757.50	$45,757.50	$45,748.30	$45,747.95	$0.35	
590 Title II-A Teacher Quality	-$29,599.70	$0.00	$1,760.07	-$31,359.77	$0.00	$0.00	$0.00	$263,377.50	$263,377.50	$232,017.73	$232,016.79	$0.94	
Debt Service Fund													
002 Bond Retirement (incl 264 Notes)	$7,362,737.03	$0.00	$0.00	$7,362,737.03	$8,112,104.30	$480,760.36	$0.00	$1,798,095.70	$10,390,960.36	$17,753,697.39	$8,760,000.00	$8,993,697.39	
Capital Projects Fund													
003 Permanent Improvement	$6,420,957.31	$0.00	$106,153.10	$6,314,804.21	$0.00	$0.00	$0.00	$1,178,000.00	$1,178,000.00	$7,492,804.21	$5,000,000.00	$2,492,804.21	

004 Building Fund	$5,512,801.08	$0.00	$1,809,352.55	$3,703,448.53	$0.00	$0.00	$0.00	$200,000.00	$200,000.00	$3,903,448.53	$2,000,000.00	$1,903,448.53	
010 Classroom Facilities	$16,268,731.71	$0.00	$11,035,276.19	$5,233,455.52	$0.00	$0.00	$0.00	$1,769,278.50	$1,769,278.50	$7,002,734.02	$1,000,000.00	$6,002,734.02	
070 Capital Projects	$1,056,000.00	$0.00	$0.00	$1,056,000.00	$0.00	$0.00	$0.00	$290,000.00	$290,000.00	$1,346,000.00	$0.00	$1,346,000.00	
Enterprise Fund													
006 Food Service	$1,328,760.52	$0.00	$13,614.67	$1,315,145.85	$0.00	$0.00	$0.00	$4,507,658.95	$4,507,658.95	$5,822,804.80	$4,206,315.18	$1,616,489.62	
020 Pre-School Tuition	$97,511.35	$0.00	$0.00	$97,511.35	$0.00	$0.00	$0.00	$30,000.00	$30,000.00	$127,511.35	$75,000.00	$52,511.35	
Internal Service Fund													
024 Self Insurance Fund	$268,803.70	$0.00	$0.00	$268,803.70	$0.00	$0.00	$0.00	$23,250,000.00	$23,250,000.00	$23,518,803.70	$23,250,000.00	$268,803.70	
Fiduciary Fund													
007 Scholarship Memorial	$41,214.43	$0.00	$500.00	$40,714.43	$0.00	$0.00	$0.00	$2,750.00	$2,750.00	$43,464.43	$5,600.00	$37,864.43	
008 Endowment	$43,388.01	$0.00	$3,750.00	$39,638.01	$0.00	$0.00	$0.00	$1,400.00	$1,400.00	$41,038.01	$3,250.00	$37,788.01	
022 District Agency Fund	$84,347.15	$0.00	$0.00	$84,347.15	$0.00	$0.00	$0.00	$250,000.00	$250,000.00	$334,347.15	$250,000.00	$84,347.15	
General Fund													
(001-0000-00) General Fund *	$40,450,880.70	$0.00	$2,807,522.42	$37,643,358.28	$36,813,504.23	$3,478,104.02	$20,037,151.00	$39,803,199.75	$100,131,959.00	$137,775,317.28	$109,294,545.00	$28,480,772.28	

Total All Funds	$85,225,815.52	$0.00	$16,168,812.41	$69,057,003.11	$45,386,790.54	$4,002,114.87	$20,037,151.00	$79,752,286.92	$149,178,343.33	$218,235,346.44	$161,419,667.21	$56,815,679.23	

AMENDED OFFICIAL CERTIFICATE NO. 2 Fiscal Year: 2027

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio Date: 08/13/26

Fiscal Year: 2027
Taxing Authority: Liberty Union - Thurston L.S.D
Submitted By: APRIL BOLYARD

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 2027 **as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:**

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	$6,731,232.52	$12,850,630.76	$13,217,255.24	**$32,799,118.52**
Special Revenue Fund	$719,522.95	$0.00	$1,684,470.00	**$2,403,992.95**
Debt Service Fund	$1,115,014.29	$661,388.60	$83,165.53	**$1,859,568.42**
Capital Projects Fund	$1,947,053.79	$87,336.84	$881,765.21	**$2,916,155.84**
Enterprise Fund	$106,548.86	$0.00	$655,000.00	**$761,548.86**
Internal Service Fund	$67,880.46	$0.00	$3,201,000.00	**$3,268,880.46**
Fiduciary Fund	$9,602.43	$0.00	$65,000.00	**$74,602.43**
Total All Funds	$10,696,855.30	$13,599,356.20	$19,787,655.98	**$44,083,867.48**

April Bolyard,
Liberty Union - Thurston L.S.D
1108 South Main Street
Baltimore,Ohio,43105

Budget Commission:

Fiscal Year: 2027

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 08/13/26

Fiscal Year: 2027
Taxing Authority: Liberty Union - Thurston L.S.D
Submitted By: APRIL BOLYARD

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
(001-0000) General Fund *	$6,738,691.27	-$6,491.25	$13,950.00	$6,731,232.52	$7,000,893.76	$831,656.32	$5,849,737.00	$12,385,598.92	$26,067,886.00	$32,799,118.52	$24,065,762.00	$8,733,356.52	
Special Revenue Fund													
018 Public School Support	$47,148.12	$0.00	$0.00	$47,148.12	$0.00	$0.00	$0.00	$159,250.00	$159,250.00	$206,398.12	$146,250.00	$60,148.12	
019 M.H. Jennings	$195.31	$0.00	$0.00	$195.31	$0.00	$0.00	$0.00	$0.00	$0.00	$195.31	$195.31	$0.00	
034 Classroom Facilities Maintenance HS	$397,602.16	$0.00	$0.00	$397,602.16	$0.00	$0.00	$0.00	$73,720.00	$73,720.00	$471,322.16	$109,382.00	$361,940.16	
035 Termination Benefits (HB426)	$94,230.85	$0.00	$0.00	$94,230.85	$0.00	$0.00	$0.00	$50,000.00	$50,000.00	$144,230.85	$75,000.00	$69,230.85	
200 Student Activity Fund	$84,563.70	$0.00	$0.00	$84,563.70	$0.00	$0.00	$0.00	$190,500.00	$190,500.00	$275,063.70	$195,000.00	$80,063.70	
300 Athletics	$138,158.91	$0.00	$0.00	$138,158.91	$0.00	$0.00	$0.00	$393,000.00	$393,000.00	$531,158.91	$531,000.00	$158.91	

499 Misc State Grants	$0.00	$6,491.25	$0.00	-$6,491.25	$0.00	$0.00	$0.00	$70,000.00	$70,000.00	$63,508.75	$50,000.00	$13,508.75	
516 9010 IDEA-B - FY2014	-$11,307.90	$0.00	$8,669.83	-$19,977.73	$0.00	$0.00	$0.00	$331,000.00	$331,000.00	$311,022.27	$310,638.00	$384.27	
572 9010 Title I A FY 23	-$15,907.12	$0.00	$0.00	-$15,907.12	$0.00	$0.00	$0.00	$276,000.00	$276,000.00	$260,092.88	$260,000.00	$92.88	
584 Title IV Part A Student Supports & Academic Enrichment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$0.00	
587 Early Childhood	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$15,000.00	$15,000.00	$15,000.00	$8,000.00	$7,000.00	
590 Title VI R (Title II A)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$51,000.00	$51,000.00	$51,000.00	$48,000.00	$3,000.00	
599 Misc Federal Grants	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$50,000.00	$50,000.00	$50,000.00	$40,000.00	$10,000.00	
Debt Service Fund													
002-9000 Debt Service Refinancing	$1,115,014.29	$0.00	$0.00	$1,115,014.29	$661,388.60	$83,165.53	$0.00	$0.00	$744,554.13	$1,859,568.42	$632,025.00	$1,227,543.42	
Capital Projects Fund													
003 Permanent Improvement *	$306,508.13	$0.00	$0.00	$306,508.13	$87,336.84	$10,083.95	$0.00	$1,181.26	$98,602.05	$405,110.18	$231,202.19	$173,907.99	
004 Bldg	$8,113.20	$0.00	$0.00	$8,113.20	$0.00	$0.00	$0.00	$500.00	$500.00	$8,613.20	$3,500.00	$5,113.20	
070 Capital Projects	$2,779,129.46	$0.00	$1,146,697.00	$1,632,432.46	$0.00	$0.00	$0.00	$870,000.00	$870,000.00	$2,502,432.46	$2,500,000.00	$2,432.46	
Enterprise Fund													

006 Food Service Fund	$106,548.86	$0.00	$0.00	$106,548.86	$0.00	$0.00	$0.00	$655,000.00	$655,000.00	$761,548.86	$630,775.00	$130,773.86	
Internal Service Fund													
014 Rotary Fund	$2,848.33	$0.00	$0.00	$2,848.33	$0.00	$0.00	$0.00	$1,000.00	$1,000.00	$3,848.33	$3,338.39	$509.94	
024 Employee Benefits Fund	$65,032.13	$0.00	$0.00	$65,032.13	$0.00	$0.00	$0.00	$3,200,000.00	$3,200,000.00	$3,265,032.13	$3,200,000.00	$65,032.13	
Fiduciary Fund													
022 Custodial Refresh	$9,602.43	$0.00	$0.00	$9,602.43	$0.00	$0.00	$0.00	$65,000.00	$65,000.00	$74,602.43	$70,500.00	$4,102.43	
Total All Funds	$11,866,172.13	$0.00	$1,169,316.83	$10,696,855.30	$7,749,619.20	$924,905.80	$5,849,737.00	$18,862,750.18	$33,387,012.18	$44,083,867.48	$33,135,567.89	$10,948,299.59	

AMENDED OFFICIAL CERTIFICATE NO. 2 Fiscal Year: 2026

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio Date: 07/26/26

Fiscal Year: 2026
Taxing Authority: Madison Township
Submitted By: Beverly Hoskinson

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 2026 **as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:**

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	-$14,377.47	$24,100.00	$13,570.00	**$23,292.53**
Special Revenue Fund	$337,038.72	$203,700.00	$23,400.00	**$564,138.72**
Total All Funds	$322,661.25	$227,800.00	$36,970.00	**$587,431.25**

Mary Griffith ,
Madison Township
4627 Walters Rd Sw
Lancaster,Ohio,43130

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 07/26/26

Fiscal Year: 2026
Taxing Authority: Madison Township
Submitted By: Beverly Hoskinson

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
1000 General Fund	-$14,377.47	$0.00	$0.00	-$14,377.47	$24,100.00	$3,200.00	$0.00	$10,370.00	$37,670.00	$23,292.53	$0.00	$23,292.53	
Special Revenue Fund													
2011 Motor Vehicle License Tax Fund	$7,049.28	$0.00	$0.00	$7,049.28	$0.00	$0.00	$0.00	$7,200.00	$7,200.00	$14,249.28	$0.00	$14,249.28	
2021 Gasoline Tax Fund	$162,682.65	$0.00	$0.00	$162,682.65	$0.00	$0.00	$0.00	$0.00	$0.00	$162,682.65	$155,000.00	$7,682.65	
2031 Road & Bridge Fund	$106,421.29	$0.00	$0.00	$106,421.29	$81,900.00	$11,000.00	$0.00	$0.00	$92,900.00	$199,321.29	$100,000.00	$99,321.29	
2071 Garbage and Waste Disposal District	$3,943.37	$0.00	$0.00	$3,943.37	$0.00	$0.00	$0.00	$0.00	$0.00	$3,943.37	$0.00	$3,943.37	
2111 Fire Operating	$7,843.64	$0.00	$0.00	$7,843.64	$121,800.00	$5,200.00	$0.00	$0.00	$127,000.00	$134,843.64	$10,000.00	$124,843.64	
2141 Road Improvement Fund	$43,574.05	$0.00	$0.00	$43,574.05	$0.00	$0.00	$0.00	$0.00	$0.00	$43,574.05	$43,000.00	$574.05	

2231 M.V.L Permissive Tax Fund	$5,524.44	$0.00	$0.00	$5,524.44	$0.00	$0.00	$0.00	$0.00	$0.00	$5,524.44	$0.00	$5,524.44	
Total All Funds	$322,661.25	$0.00	$0.00	$322,661.25	$227,800.00	$19,400.00	$0.00	$17,570.00	$264,770.00	$587,431.25	$308,000.00	$279,431.25	

AMENDED OFFICIAL CERTIFICATE NO. 3 Fiscal Year: 2026

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio Date: 08/07/26

Fiscal Year: 2026
Taxing Authority: Village Of Baltimore
Submitted By: BRIAN BIBLER

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 2026 **as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:**

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	$384,356.00	$131,000.00	$1,223,650.00	**$1,739,006.00**
Special Revenue Fund	$932,383.00	$0.00	$907,250.00	**$1,839,633.00**
Capital Projects Fund	$0.00	$0.00	$984,200.00	**$984,200.00**
Enterprise Fund	$1,078,743.00	$0.00	$3,277,638.00	**$4,356,381.00**
Fiduciary Fund	$7,408.00	$0.00	$850.00	**$8,258.00**
Total All Funds	$2,402,890.00	$131,000.00	$6,393,588.00	**$8,927,478.00**

Brian Bibler,
Village Of Baltimore
103 West Market St
Baltimore,Ohio,43105

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 08/07/26

Fiscal Year: 2026
Taxing Authority: Village Of Baltimore
Submitted By: BRIAN BIBLER

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
General Fund	$415,830.00	$0.00	$31,474.00	$384,356.00	$131,000.00	$17,200.00	$0.00	$1,206,450.00	$1,354,650.00	$1,739,006.00	$1,725,130.00	$13,876.00	
Special Revenue Fund													
2011 Street Fund	$139,069.00	$0.00	$7,354.00	$131,715.00	$0.00	$0.00	$0.00	$696,350.00	$696,350.00	$828,065.00	$792,750.00	$35,315.00	
2021 State Highway Fund	$40,656.00	$0.00	$2,400.00	$38,256.00	$0.00	$0.00	$0.00	$15,100.00	$15,100.00	$53,356.00	$22,000.00	$31,356.00	
2031 Basil Memorial Cemetery Fund	$714,329.00	$0.00	$2,185.00	$712,144.00	$0.00	$0.00	$0.00	$0.00	$0.00	$712,144.00	$50,760.00	$661,384.00	
2051 Urban Forestry Grant	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$31,000.00	$31,000.00	$31,000.00	$31,000.00	$0.00	
2052 Park Grant	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$120,500.00	$120,500.00	$120,500.00	$120,500.00	$0.00	
2101 Permissive Tax Fund	$35,911.00	$0.00	$0.00	$35,911.00	$0.00	$0.00	$0.00	$41,300.00	$41,300.00	$77,211.00	$58,420.00	$18,791.00	

2271 Drug Enforcement & Education Fund	$1,624.00	$0.00	$0.00	$1,624.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,624.00	$300.00	$1,324.00	
2901 Mayor's Court Computer Fund	$8,260.00	$0.00	$0.00	$8,260.00	$0.00	$0.00	$0.00	$3,000.00	$3,000.00	$11,260.00	$0.00	$11,260.00	
2902 Bicentennial Commission Fund	$4,473.00	$0.00	$0.00	$4,473.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,473.00	$4,473.00	$0.00	
Enterprise Fund													
5101 Water Fund	$55,532.00	$0.00	$25,489.00	$30,043.00	$0.00	$0.00	$0.00	$561,500.00	$561,500.00	$591,543.00	$590,525.00	$1,018.00	
5201 Sewer Fund	$184,495.00	$0.00	$25,330.00	$159,165.00	$0.00	$0.00	$0.00	$687,000.00	$687,000.00	$846,165.00	$796,500.00	$49,665.00	
5501 Pool Fund	$29,542.00	$0.00	$0.00	$29,542.00	$0.00	$0.00	$0.00	$143,000.00	$143,000.00	$172,542.00	$170,600.00	$1,942.00	
5601 Water Improvement	$32,759.00	$0.00	$0.00	$32,759.00	$0.00	$0.00	$0.00	$9,900.00	$9,900.00	$42,659.00	$27,500.00	$15,159.00	
5602 Sewer Improvement	$336,404.00	$0.00	$0.00	$336,404.00	$0.00	$0.00	$0.00	$150,660.00	$150,660.00	$487,064.00	$199,525.00	$287,539.00	
5701 OWDA Well Replacement Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$567,143.00	$567,143.00	$567,143.00	$567,143.00	$0.00	
5702 OWDA East Sewer & Lift Station	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$398,500.00	$398,500.00	$398,500.00	$398,500.00	$0.00	
5721 Sewer Debt Service Fund	$183,320.00	$0.00	$0.00	$183,320.00	$0.00	$0.00	$0.00	$488,250.00	$488,250.00	$671,570.00	$481,900.00	$189,670.00	
5722 Water Debt Service Fund	$91,526.00	$0.00	$0.00	$91,526.00	$0.00	$0.00	$0.00	$208,550.00	$208,550.00	$300,076.00	$205,400.00	$94,676.00	

5723 Storm Sewer Fund	$131,172.00	$0.00	$4,448.00	$126,724.00	$0.00	$0.00	$0.00	$52,135.00	$52,135.00	$178,859.00	$113,695.00	$65,164.00	
5781 Utility Deposits Fund	$89,260.00	$0.00	$0.00	$89,260.00	$0.00	$0.00	$0.00	$11,000.00	$11,000.00	$100,260.00	$15,000.00	$85,260.00	
Fiduciary Fund													
9976 Cemetery Trust Fund	$7,408.00	$0.00	$0.00	$7,408.00	$0.00	$0.00	$0.00	$850.00	$850.00	$8,258.00	$0.00	$8,258.00	
Capital Projects Fund													
4901 OPWC Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$984,200.00	$984,200.00	$984,200.00	$984,200.00	$0.00	
Total All Funds	$2,501,570.00	$0.00	$98,680.00	$2,402,890.00	$131,000.00	$17,200.00	$0.00	$6,376,388.00	$6,524,588.00	$8,927,478.00	$7,355,821.00	$1,571,657.00	

AMENDED OFFICIAL CERTIFICATE NO. 4 Fiscal Year: 2026

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio Date: 08/07/26

Fiscal Year: 2026
Taxing Authority: Village Of Lithopolis
Submitted By: Jacinta Flowers

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 2026 **as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:**

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	$2,608,732.34	$0.00	$1,043,885.00	**$3,652,617.34**
Special Revenue Fund	$289,588.67	$0.00	$202,074.30	**$491,662.97**
Capital Projects Fund	$129,949.81	$0.00	$61,803.00	**$191,752.81**
Enterprise Fund	$1,713,246.12	$0.00	$3,159,768.36	**$4,873,014.48**
Fiduciary Fund	$17,811.50	$0.00	$0.00	**$17,811.50**
Total All Funds	$4,759,328.44	$0.00	$4,467,530.66	**$9,226,859.10**

Jacinta Flowers, Fiscal Officer
Village Of Lithopolis
Box 278
Lithopolis,Ohio,43136

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 08/07/26

Fiscal Year: 2026
Taxing Authority: Village Of Lithopolis
Submitted By: Jacinta Flowers

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
1000 - General Fund	$2,608,987.34	$0.00	$255.00	$2,608,732.34	$0.00	$0.00	$0.00	$1,043,885.00	$1,043,885.00	$3,652,617.34	$2,403,414.63	$1,249,202.71	
Special Revenue Fund													
2011 - Street Construction Fund	$74,459.43	$0.00	$0.00	$74,459.43	$0.00	$0.00	$0.00	$165,000.00	$165,000.00	$239,459.43	$48,367.65	$191,091.78	
2021 - State Highway Fund	$39,240.94	$0.00	$0.00	$39,240.94	$0.00	$0.00	$0.00	$6,000.00	$6,000.00	$45,240.94	$5,000.00	$40,240.94	
2101 - MV Permissive Tax Fund	$9,653.23	$0.00	$0.00	$9,653.23	$0.00	$0.00	$0.00	$15,000.00	$15,000.00	$24,653.23	$12,000.00	$12,653.23	
2271 - Law Enforcement & Education	$1,640.00	$0.00	$0.00	$1,640.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,640.00	$0.00	$1,640.00	
2901 - Police Fund	$480.00	$0.00	$0.00	$480.00	$0.00	$0.00	$0.00	$0.00	$0.00	$480.00	$0.00	$480.00	
2902 - Mayor's Court Computer Fund	$1,351.80	$0.00	$0.00	$1,351.80	$0.00	$0.00	$0.00	$2,500.00	$2,500.00	$3,851.80	$2,500.00	$1,351.80	

2903 - Parks & Recreation	$53,649.82	$0.00	$0.00	$53,649.82	$0.00	$0.00	$0.00	$5,400.00	$5,400.00	$59,049.82	$40,000.00	$19,049.82	
2904 - Parks & Recreation Impact	$37,596.79	$0.00	$0.00	$37,596.79	$0.00	$0.00	$0.00	$5,174.30	$5,174.30	$42,771.09	$20,000.00	$22,771.09	
2905 - Traffic Impact	$69,965.73	$0.00	$0.00	$69,965.73	$0.00	$0.00	$0.00	$0.00	$0.00	$69,965.73	$0.00	$69,965.73	
2906 - Mayor's Court Computer II	$542.56	$0.00	$0.00	$542.56	$0.00	$0.00	$0.00	$1,000.00	$1,000.00	$1,542.56	$750.00	$792.56	
2910 - Right of Way Fees	$1,008.37	$0.00	$0.00	$1,008.37	$0.00	$0.00	$0.00	$2,000.00	$2,000.00	$3,008.37	$1,500.00	$1,508.37	
Capital Projects Fund													
4901 Other Capital Projects	$423.00	$0.00	$0.00	$423.00	$0.00	$0.00	$0.00	$0.00	$0.00	$423.00	$0.00	$423.00	
4903 Lindeman TIF#1	$129,526.81	$0.00	$0.00	$129,526.81	$0.00	$0.00	$0.00	$61,803.00	$61,803.00	$191,329.81	$102,500.00	$88,829.81	
Enterprise Fund													
5101 - Water Fund	$1,275,455.62	$0.00	$0.00	$1,275,455.62	$0.00	$0.00	$0.00	$965,728.00	$965,728.00	$2,241,183.62	$1,413,795.98	$827,387.64	
5201 - Sewer Fund	$102,892.01	$0.00	$0.00	$102,892.01	$0.00	$0.00	$0.00	$1,802,040.36	$1,802,040.36	$1,904,932.37	$1,877,960.36	$26,972.01	
5601 - Stormwater	$322,467.15	$0.00	$0.00	$322,467.15	$0.00	$0.00	$0.00	$57,000.00	$57,000.00	$379,467.15	$83,785.83	$295,681.32	
5602 - Solid Waste	$9,803.77	$0.00	$0.00	$9,803.77	$0.00	$0.00	$0.00	$335,000.00	$335,000.00	$344,803.77	$300,000.00	$44,803.77	

5603 - Internet Service	$2,627.57	$0.00	$0.00	$2,627.57	$0.00	$0.00	$0.00	$0.00	$0.00	$2,627.57	$0.00	$2,627.57	
Fiduciary Fund													
Mayor's Court Fund	$17,811.50	$0.00	$0.00	$17,811.50	$0.00	$0.00	$0.00	$0.00	$0.00	$17,811.50	$0.00	$17,811.50	
Total All Funds	$4,759,583.44	$0.00	$255.00	$4,759,328.44	$0.00	$0.00	$0.00	$4,467,530.66	$4,467,530.66	$9,226,859.10	$6,311,574.45	$2,915,284.65	