



A G E N D A

OFFICE OF COUNTY AUDITOR

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

Regular Meeting of the Fairfield County Budget Commission

February 2, 2026, 8:30 a.m.

108 North High Street

Lancaster, Ohio

A. Welcome & Pledge of Allegiance

B. Announcements/Organizational Items

1. Review of Recent Legislation, Inside Millage, and Draft Policy
2. Notice Procedures & Delegates, as needed
3. Election of Officers
4. Public Comments

C. Approval of Minutes from December 29, 2025

Motion for the Approval of Minutes of December 29, 2025

D. Review of Action Items

E. Resolutions, Voting List

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

02.02.26.b: 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.

02.02.26.c: A resolution to sign the Official Certificates of Estimated Resources for multiple taxing districts.

02.02.26.d: A resolution to sign Amended Certificates of Estimated Resources for multiple taxing districts.

F. Open Items

G. Notice: The next regular meeting is Monday, February 23, 2026, 8:30 a.m.

H. Adjourn

S E R V E • C O N N E C T • P R O T E C T

Ohio Property Tax Reform

What Changed • Why It Matters • When You'll See It

New Ohio laws limit tax spikes, expand homeowner relief, and slow future increases - unless voters approve them.

More Relief for Homeowners (House Bill 186)

What Changed:

- The **owner-occupancy property tax credit** (for people who live in their homes) is increasing over four years
- Grows from about **2.5% to over 15%**; **first change in TY 2026**
- The **10% non-business property tax credit** for rental and investment property is being phased out (*agricultural land excluded*)

What this means:

- Homeowners who live in their homes receive **more tax relief**
- Rental and investment properties no longer receive the old credit

Elimination of Spikes Due to Market Assessments (ending large increases formally based on market, without a vote)

Inflationary Cap of Reappraisal-Driven Increased (House Bill 335)

- Previously, a portion of property taxes rose when property values increased
- Now, increases tied to **inside millage** are **capped at the rate of inflation**

Effective:

Tax Year **2026** (bills paid in 2027, depending on county reappraisal schedules)

Local Oversight of Tax Rates (House Bill 309)

- County Budget Commissions may review and adjust tax rates when collections exceed justifiable needs
- A **one-year grace period** applies to new voter-approved levies
- Renewed levies are not affected

CONTACT US!

Settlements/Admin - (740) 652-7020 • Real Estate - (740) 652-7030

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Your Fairfield County Auditor's Office:
JUST THE FACTS



Ohio Property Tax Reform

What Changed • Why It Matters • When You'll See It

School Tax Relief (20-Mill Floor)

Inflation Cap of School Tax Growth (House Bill 186)

- Revenue growth caused by the **20-mill floor** is now limited by inflation

Updated 20-Mill Floor Calculation (House Bill 129)

- Emergency, substitute, and incremental levies will be included in the calculation
 - Helps slow school tax increases and move districts off the floor over time
- A school district is **on the 20-mill floor** when state law requires it to collect at least 20 mills in property taxes—causing automatic tax increases even without new voter approval—and **moving off the floor** means the district will not have the forced increases, allowing tax growth to slow and rely more on voter-approved levies.*

Effective Date: 20-Mill Floor Changes

(House Bill 186)

- The inflation cap on revenue growth caused by the 20-mill floor (HB 186) applies beginning in **Tax Year 2025**.
- These changes will be reflected in 2026, with credits on the second half tax bill.

(House Bill 129)

- The updated calculation of the 20-mill floor that includes emergency, substitute, and incremental levies (HB 129) also applies upon guidance from the Department of Taxation, likely no sooner than 2027, as it is tied to revaluation years. **For Fairfield County, the next update is either in 2028 or 2029, based on guidance to come from the Department of Taxation.**

What this means:

- School districts subject to the 20-mill floor will see slower automatic tax growth starting with TY 2025.
- Most homeowners should notice credits with their 2026 second half tax bills.
- The exact impact can vary by district depending on levy structure and valuation changes.

Important clarification:

- These reforms do not reduce voter-approved levies.
- They limit automatic growth that previously occurred without a vote.

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JUST THE FACTS



Ohio Property Tax Reform

What Changed • Why It Matters • When You'll See It

Property Valuation Changes (House Bill 124)

- County Auditors select the sales used to determine property value changes.
- The state may appeal if the sample is unreasonable or unlawful.

The Big Picture

- **\$2-\$3+ billion** in projected statewide property tax savings.
- **First impact:** Tax bills due mid-2026.
- **Larger savings:** Continue through 2027-2029 as credits fully phase in.
- **Future:** Slower increases, tied to inflation.

What This Means For You

- You will likely pay **less than you would have under prior law**.
- You may still see increases if property values rise – but these increases will be **smaller and more predictable, as they will be tied to inflation**.
- Local **voter-approved levies** will increase property taxes.
- **More levies on the ballot are expected.**

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FAIRFIELD COUNTY THEN & NOW



FAIRFIELD
COUNTY · OHIO
AUDITOR

2015

2024

151,408

Population



167,762
10% INCREASE

\$28,099



Per Capita
Income

\$40,561
44.4% INCREASE

\$60,704

Median Household
Income



\$87,069
33.4% INCREASE

38.2 years



Median Age

39.7 years

25.9%



Bachelor's Degree
or Higher

31.9%

4.3%



Unemployment Rate

4.0%

\$180,500

Average Residential
Sales Price



\$350,240
94.2% INCREASE

Total Assessed Value increased by 76.3%
(most recent information)

As of 12/19/2025

Inside Millage Testimony 2.2026

This draft fact sheet is an opportunity to explain the **concept and function of property taxes levied within the ten-mill limitation**, how those revenues are **allocated across jurisdictions in our county**, and the **impact of the statutory exemption from the reductions otherwise found under Ohio Revised Code § 319.301**, as well as some permitted **voluntary rate adjustments**.

1. What Is Inside Millage?

Inside millage refers to **property tax levies that are imposed without a vote of the people and that fall within the constitutional and statutory “ten-mill limitation.”** Under Ohio law:

- No subdivision’s total aggregate tax on property may exceed **ten mills** on each dollar of tax valuation in a given year, unless specifically authorized otherwise. This is known as the **ten-mill limitation**.
- A **mill** represents \$1 of tax for every \$1,000 of assessed property value.

Inside millage is **non-voted**, meaning it does *not* require voter approval each year, unlike levies placed on the ballot for operating or capital needs.

Inside mills generally fund the **current operating expenses** of political subdivisions such as counties, townships, school districts, and special districts. It is intended to be a stable source of funding for essential services.

2. How Are Inside Millage Rates Allocated?

Inside millage revenue is allocated among overlapping taxing jurisdictions. **All rates are found in what is called the Tax Faqs. That document is posted online.**

Each taxing district (such as a school district, city, or township) has a **share** of the inside millage available to it.

- Two broad categories of inside millage exist:
 - **Guaranteed inside millage** – historic shares based on millage distributed during an earlier era (primarily from the 1929–1933 period). **These shares cannot be reduced unilaterally by the budget commission.**
 - **Free inside millage** – unallocated portions of the ten-mill limitation that the budget commission can allocate annually based on each taxing authority’s **tax budget needs**. There is no unallocated portion in Fairfield County.

Because multiple overlapping jurisdictions levy property taxes on the same parcel of property (for example, a township, a school district, and a county), the budget commission works each year to allocate the limited inside millage pool in a way that meets statutory mandates.

School districts typically end up with several mills of inside millage to support day-to-day operations, while counties and other districts receive their share to support their services, as well.

3. Tax Reduction Law and the Exemption in Section 319.301

Ohio's property tax system includes a mechanism commonly referred to as the "tax reduction factor" or **HB 920 formula**. This mechanism was enacted to prevent what would otherwise be automatic revenue increases due solely to increases in property valuations after reappraisals.

Under Ohio Revised Code § 319.301:

- The **tax commissioner annually determines reduction percentages** that would be needed to keep a given tax levy's yield constant on *carryover property* (property taxed in both years) if assessed values change.
- These reduction factors are applied to eligible levies so that school districts, counties, and other taxing authorities do not automatically collect more revenue when property values rise without voter approval.

However, **inside millage levies are explicitly exempt from this reduction requirement:**

- ORC § 319.301(B)(2) states that the reductions under the section **do not apply to any tax levied within the one-percent (10-mill) limitation.**
- That means **inside millage maintains its full statutory rate regardless of valuation changes**, and no tax reduction factor is applied to reduce its rate after reappraisal.

The fiscal impact of this exemption is significant during times where market values increase:

- Inside millage provides a **stable source of property tax revenue** for local jurisdictions because it is not subject to annual rate compression from the reduction factor.
- As property values increase over time, inside millage continues to collect the full amount permitted by statute, meaning taxing units benefit from growth on inside millage without requiring voters to approve rate increases.

This stability supports reliable funding for key local services, such as public safety, road maintenance, and education. There was also consideration in this exemption in that as market values increase, so do costs that are found in the market, such as construction costs, labor costs, and supplies and materials costs.

At the same time, because **inside mills are part of the ten-mill cap**, there remains an overall *limit* on how much total property tax may be levied on a property before voter approval is required.

4. Voluntary Reductions in Inside Millage

While inside millage is exempt from *statutory tax reduction factors under this section of the law*, local taxing authorities **may choose to reduce their own inside millage rates** voluntarily under certain conditions:

- A board of county commissioners may adopt a resolution to **reduce the guaranteed inside millage** for current expenses.
- For example, reductions may occur when a county enacts a new permissive sales and use tax and chooses to adjust inside millage accordingly, or at any time after such a tax is in effect, the board may adopt a resolution reducing inside millage.

Voluntary reductions can provide some **tax relief to property owners** and signal fiscal restraint, while still allowing the county to adjust its revenue mix to support needed services.

However, these reductions are at the **discretion of the taxing authority**, not a result of automatic reductions under the tax reduction factor law. There is specific language that must be used to preserve the inside millage allocations.

Summary

- **Inside millage** represents non-voted property tax rates levied within Ohio's constitutional ten-mill limitation.
- These mills are **allocated among overlapping jurisdictions**. The specific rates are memorialized by each jurisdiction in a document known as Tax Faqs.
- Unlike many voted levies, inside millage is **exempt from rate reductions** under ORC § 319.301, meaning it retains its statutorily authorized rate despite changes in the market that inform property valuations.
- **Voluntary reductions** of inside millage are permitted but must be taken by the taxing authority itself.

This document is a draft to help organize practices surrounding new legislation that impacts County Budget Commissions. It is a working document.

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
◆ <i>Unnecessary collections</i>	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.
◆ <i>Excessive collections</i>	Revenue collected in an amount or rate that exceeds what is necessary to provide services at a level consistent with statutory obligations .

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).

Additional Tax Budget Requirements

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.

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.

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.

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.

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 <i>unnecessary/excessive</i>	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**.”

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.

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.

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

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.

PUBLIC NOTICE - NOTICE OF BUDGET COMMISSION MEETINGS

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

1. Regular meetings

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

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

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

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

2. Special and emergency meetings

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

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

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

3. Notice to news media of special and emergency meetings

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

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

4. Notice of meetings to discuss particular business

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

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

5. Special notice required by law

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



A G E N D A

OFFICE OF COUNTY AUDITOR

County Auditor
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Regular Meeting of the Fairfield County Budget Commission

December 29, 2025, 8:30 a.m.

108 North High Street

Lancaster, Ohio

A. Welcome & Pledge of Allegiance & Announcements

Attending were Melanie Friesner (County Treasurer Delegate) and Carri Brown (County Auditor). Kyle Witt (County Prosecutor) was excused.

At 8:30 a.m., attendees welcomed one another and said the pledge of allegiance.

B. Public Comments

There were no public comments.

C. Approval of Minutes from November 24, 2025

Motion for the Approval of Minutes of November 24, 2025

The minutes were provided to Budget Commission members by email and were available during the meeting. Minutes are also posted on the website. Notice procedures are posted at 108 N. High St.

On the motion of Melanie Friesner and the second of Carri Brown, the Budget Commission voted to approve the minutes of November 24, 2025.

Discussion: None.

Roll call vote of the motion resulted as follows:

Voting aye thereon: Melanie Friesner and Carri Brown.

The motion carried.

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A G E N D A

OFFICE OF COUNTY AUDITOR

County Auditor
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D. Review of Action Items

Dr. Brown reported that action for this meeting was to approve and sign Amended Certificates of Estimated Resources for multiple taxing districts. A meeting packet was posted on the website prior to the meeting for review.

E. Resolution, Voting List

Motion for the approval of resolution 12.29.2025.a: A resolution to sign the Amended Official Certificates of Estimated Resources for multiple taxing districts.

On the motion of Melanie Friesner and the second of Carri Brown, the Budget Commission voted to approve resolution 12.24.2025.a: A resolution to sign the Amended Official Certificates of Estimated Resources and for multiple taxing districts.

Discussion: Dr. Brown reported that the amendments were based on recent information provided though DocLink. The settlements and administration analyst reviewed the materials and provided the supporting documentation, which was included in the review packet.

Roll call vote of the motion resulted as follows:
Voting aye thereon: Melanie Friesner and Carri Brown.

The motion carried.

F. Open Items

We briefly discussed the current legislation to address property tax reform. We discussed the requirement for letters from codified Budget Commission members to name delegates, which has been the historical practice. The Treasurer and Auditor have placed letters for delegates on file. Dr. Brown indicated that she would have Amanda Rollins send out all dates for the 2026 Budget Commission to help the codified members plan for their coverage needs.

G. The next meeting is January 26, 2026, 8:30 a.m.

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A G E N D A

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H. Adjourn

On the motion of Melanie Friesner and second of Carri Brown, the Budget Commission voted to adjourn at 8:45 a.m. The motion carried.

I certify the minutes above are true and accurate for the Fairfield County Budget Commission Meeting held December 29, 2025.

Dr. Carri L. Brown, County Auditor

S E R V E • C O N N E C T • P R O T E C T

02.02.26.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: Amanda Rollins, Settlements Analyst

Supplemental materials are attached.

To: The Fairfield County Budget Commission

From: Amanda Rollins, Settlements Analyst

Date: 01/26/26

Subject: 1/26/26 BC Packet (2025 year end cleanup)

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
City Of Lancaster	\$63,865.62	(2009) 3 Mil Levy Fund	Special Revenue Fund		Y
City Of Lancaster	\$375,480.00	(4013) Bond Retirement Fund	Debt Service Fund		Y
City Of Lancaster	\$59,099.20	(3014) LDOT Improvement Fund	Capital Projects Fund		Y
City Of Lancaster	\$27,295.81	(3016) General Improvement Fund	Capital Projects Fund		Y
City Of Lancaster	\$937,519.65	(3031) Ety Rd TIF - Service Fund (Island Capital Credits)	Capital Projects Fund		Y
City Of Lancaster	\$3,560,825.25	(6027) Water Utility Reserve	Enterprise Fund		Y
City Of Lancaster	\$159,864.00	(6029) Waste Water Utility Reserve	Enterprise Fund		Y
City Of Lancaster	\$40,000.00	(8055) Hotel Motel Tax Fund	Fiduciary Fund		Y
Village Of Pleasantville	\$37,298.82	1000 General Fund	General Fund	Revenue supporting documentation will be uploaded later	Y

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCESREVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2025

Taxing Authority: City Of Lancaster

Submitted By: Allison Ray

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 2025 as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$20,186,103.21	\$3,096,000.00	\$25,242,986.72	\$48,525,089.93
Special Revenue Fund	\$24,851,388.87	\$3,478,614.00	\$73,158,868.98	\$101,488,871.85
Debt Service Fund	\$553.88	\$0.00	\$1,200,340.00	\$1,200,893.88
Capital Projects Fund	\$6,082,033.77	\$0.00	\$10,412,104.12	\$16,494,137.89
Enterprise Fund	\$58,595,237.99	\$0.00	\$140,351,981.00	\$198,947,218.99
Internal Service Fund	\$6,206,245.54	\$0.00	\$15,687,732.00	\$21,893,977.54
Fiduciary Fund	\$5,937,021.48	\$0.00	\$508,500.00	\$6,445,521.48
Total All Funds	\$121,858,584.74	\$6,574,614.00	\$266,562,512.82	\$394,995,711.56

Tricia Nettles/ Anitra Scott/ Elanta Ohare,
City Of Lancaster
104 E Main Street
Lancaster, Ohio, 43130



Budget Commission:

Fiscal Year: 2025

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2025
Taxing Authority: City Of Lancaster
Submitted By: Allison Ray

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	\$20,186,103.21	\$0.00	\$0.00	\$20,186,103.21	\$3,096,000.00	\$358,000.00	\$0.00	\$24,884,986.72	\$28,338,986.72	\$48,525,089.93	\$23,508,910.16	\$25,016,179.77	
Special Revenue Fund													
(2007) Cemetery Fund	\$584,171.25	\$0.00	\$0.00	\$584,171.25	\$0.00	\$0.00	\$0.00	\$879,488.88	\$879,488.88	\$1,463,660.13	\$961,754.75	\$501,905.38	
(2008) Department of Transportation	\$1,453,872.33	\$0.00	\$0.00	\$1,453,872.33	\$0.00	\$0.00	\$0.00	\$4,527,274.00	\$4,527,274.00	\$5,981,146.33	\$4,703,619.75	\$1,277,526.58	
(2009) 3 Mil Levy Fund	\$581,815.87	\$0.00	\$0.00	\$581,815.87	\$2,869,000.00	\$205,500.00	\$0.00	\$3,567,739.46	\$6,642,239.46	\$7,224,055.33	\$3,492,739.46	\$3,731,315.87	
(2012) Parks and Recreation Fund	\$3,284,540.52	\$0.00	\$0.00	\$3,284,540.52	\$0.00	\$0.00	\$0.00	\$4,424,882.28	\$4,424,882.28	\$7,709,422.80	\$4,826,992.25	\$2,882,430.55	
(2016) Income Tax Fund	\$6,063,422.89	\$0.00	\$0.00	\$6,063,422.89	\$0.00	\$0.00	\$0.00	\$36,750,000.00	\$36,750,000.00	\$42,813,422.89	\$42,620,465.75	\$192,957.14	
(2020) Special Improvement District	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$93,312.11	\$93,312.11	\$93,312.11	\$93,312.11	\$0.00	

(2021) Transit System (Taxi Token) Fund	\$6,894.45	\$0.00	\$0.00	\$6,894.45	\$0.00	\$0.00	\$0.00	\$36,486.66	\$36,486.66	\$43,381.11	\$11,113.17	\$32,267.94	
(2023) 911 TARFF - Police	\$192,725.94	\$0.00	\$0.00	\$192,725.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$192,725.94	\$115,000.00	\$77,725.94	
(2024) E. Byrne Family Violence Grant	\$427.56	\$0.00	\$0.00	\$427.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$427.56	\$0.00	\$427.56	
(2025) Law Director - Victim Assistance	\$48,250.01	\$0.00	\$0.00	\$48,250.01	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$128,250.01	\$122,518.00	\$5,732.01	
(2026) Lancaster Community Development Fund	\$167,645.48	\$0.00	\$0.00	\$167,645.48	\$0.00	\$0.00	\$0.00	\$1,005,192.00	\$1,005,192.00	\$1,172,837.48	\$913,460.00	\$259,377.48	
(2027) Law Enforcement Block Grant	\$23,058.00	\$0.00	\$0.00	\$23,058.00	\$0.00	\$0.00	\$0.00	\$23,058.00	\$23,058.00	\$46,116.00	\$23,058.00	\$23,058.00	
(2028) Police & Fire Pension	\$29.58	\$0.00	\$0.00	\$29.58	\$609,614.00	\$0.00	\$0.00	\$609,614.00	\$1,219,228.00	\$1,219,257.58	\$609,643.58	\$609,614.00	
(2030) Municipal Court CC Surveillance	\$28,163.69	\$0.00	\$0.00	\$28,163.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,163.69	\$0.00	\$28,163.69	
(2031) Public Sites & Open Spaces Fund	\$211,300.76	\$0.00	\$0.00	\$211,300.76	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$216,300.76	\$15,000.00	\$201,300.76	
(2032) Indigent Driver-Alcohol Fund	\$203,700.03	\$0.00	\$0.00	\$203,700.03	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$243,700.03	\$200,000.00	\$43,700.03	
(2033) Law Enforcement-Education Fund	\$103,343.11	\$0.00	\$0.00	\$103,343.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,343.11	\$0.00	\$103,343.11	
(2034) MC Judge Computerization (1901.26)	\$31,886.39	\$0.00	\$0.00	\$31,886.39	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$71,886.39	\$70,500.00	\$1,386.39	

(2035) MC Probation (737.41 & 2951.021)	\$1,201,258.37	\$0.00	\$0.00	\$1,201,258.37	\$0.00	\$0.00	\$0.00	\$872,510.00	\$872,510.00	\$2,073,768.37	\$1,043,560.00	\$1,030,208.37	
(2036) Muni Court Clerk-Computer	\$187,526.18	\$0.00	\$0.00	\$187,526.18	\$0.00	\$0.00	\$0.00	\$210,000.00	\$210,000.00	\$397,526.18	\$268,843.00	\$128,683.18	
(2037) Muni Court Special Projects	\$522,113.77	\$0.00	\$0.00	\$522,113.77	\$0.00	\$0.00	\$0.00	\$965,000.00	\$965,000.00	\$1,487,113.77	\$1,374,016.00	\$113,097.77	
(2038) Muni Court - Family Violence	\$21,698.90	\$0.00	\$0.00	\$21,698.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,698.90	\$0.00	\$21,698.90	
(2039) Muni Court - Drug Court Program	\$210,952.50	\$0.00	\$0.00	\$210,952.50	\$0.00	\$0.00	\$0.00	\$554,500.00	\$554,500.00	\$765,452.50	\$696,033.00	\$69,419.50	
(2040) FEMA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(2041) Ohio Peace Officers Training OPOTA	\$40,833.00	\$0.00	\$0.00	\$40,833.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,833.00	\$40,000.00	\$833.00	
(2042) OneOhio Opioid Settlement Fund	\$199,563.06	\$0.00	\$0.00	\$199,563.06	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$299,563.06	\$181,392.00	\$118,171.06	
(2043) DARE Officer Retention Grant	\$98,686.72	\$0.00	\$0.00	\$98,686.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98,686.72	\$20,000.00	\$78,686.72	
(2044) Safe Routes To School (SRTS)	\$2,779.56	\$0.00	\$0.00	\$2,779.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,779.56	\$0.00	\$2,779.56	
(2046) .15 Fire Levy	\$1,678,931.67	\$0.00	\$0.00	\$1,678,931.67	\$0.00	\$0.00	\$0.00	\$2,256,529.37	\$2,256,529.37	\$3,935,461.04	\$3,044,857.06	\$890,603.98	
(2047) .45 Police & Fire Levy	\$3,906,037.42	\$0.00	\$0.00	\$3,906,037.42	\$0.00	\$0.00	\$0.00	\$6,862,588.11	\$6,862,588.11	\$10,768,625.53	\$10,415,461.88	\$353,163.65	

[illegible]

(4015) Downtown Special Assessment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Projects Fund													
(3014) LDOT Improvement Fund	\$488,869.53	\$0.00	\$0.00	\$488,869.53	\$0.00	\$0.00	\$0.00	\$261,558.95	\$261,558.95	\$750,428.48	\$672,558. 95	\$77,869.53	
(3015) Parks Improvement Fund	\$99,793.59	\$0.00	\$0.00	\$99,793.59	\$0.00	\$0.00	\$0.00	\$150,435.29	\$150,435.29	\$250,228.88	\$150,000. 00	\$100,228.88	
(3016) General Improvement Fund	\$450,694.05	\$0.00	\$0.00	\$450,694.05	\$0.00	\$0.00	\$0.00	\$257,581.90	\$257,581.90	\$708,275.95	\$507,581. 90	\$200,694.05	
(3017) Improvement 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	
(3020) Capital Improvement Fund	\$3,637,109.13	\$0.00	\$0.00	\$3,637,109.13	\$0.00	\$0.00	\$0.00	\$8,009,783.92	\$8,009,783.92	\$11,646,893.05	\$6,809,08 8.00	\$4,837,805.05	
(3021) Fire Capital Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(3022) Fire Impact	\$1,316,605.00	\$0.00	\$0.00	\$1,316,605.00	\$0.00	\$0.00	\$0.00	\$355,000.00	\$355,000.00	\$1,671,605.00	\$1,465,00 0.00	\$206,605.00	
(3023) Code Enforcement - Fire Insurance Escrow	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(3030) Ety Rd TIFF - Construction	\$66.04	\$0.00	\$0.00	\$66.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66.04	\$0.00	\$66.04	
(3031) Ety Rd TIF - Service Fund (Island Capital Credits)	\$12,775.00	\$0.00	\$0.00	\$12,775.00	\$0.00	\$0.00	\$0.00	\$1,127,519.65	\$1,127,519.65	\$1,140,294.65	\$1,005,24 8.44	\$135,046.21	
(3060) Timbertop TIF Fund	\$76,121.43	\$0.00	\$0.00	\$76,121.43	\$0.00	\$0.00	\$0.00	\$250,224.41	\$250,224.41	\$326,345.84	\$326,345. 84	\$0.00	

Enterprise Fund													
(6002) Gas Fund (900,000 Adv)	\$12,321,189.58	\$0.00	\$0.00	\$12,321,189.58	\$0.00	\$0.00	\$0.00	\$23,637,484.88	\$23,637,484.88	\$35,958,674.46	\$23,591,444.75	\$12,367,229.71	
(6003) Water Fund	\$7,983,078.54	\$0.00	\$0.00	\$7,983,078.54	\$0.00	\$0.00	\$0.00	\$11,751,700.00	\$11,751,700.00	\$19,734,778.54	\$14,539,514.87	\$5,195,263.67	
(6004) Water Pollution Control Fund	\$14,308,792.04	\$0.00	\$0.00	\$14,308,792.04	\$0.00	\$0.00	\$0.00	\$14,464,789.00	\$14,464,789.00	\$28,773,581.04	\$18,688,503.75	\$10,085,077.29	
(6005) Sanitation Fund	\$2,345,783.49	\$0.00	\$0.00	\$2,345,783.49	\$0.00	\$0.00	\$0.00	\$5,726,550.00	\$5,726,550.00	\$8,072,333.49	\$6,426,226.75	\$1,646,106.74	
(6006) Storm Water Utility - **	\$1,266,393.92	\$0.00	\$0.00	\$1,266,393.92	\$0.00	\$0.00	\$0.00	\$3,500,000.00	\$3,500,000.00	\$4,766,393.92	\$3,475,200.75	\$1,291,193.17	
(6019) Storm Water Utility Reserve	\$2,542,700.66	\$0.00	\$0.00	\$2,542,700.66	\$0.00	\$0.00	\$0.00	\$4,394,744.20	\$4,394,744.20	\$6,937,444.86	\$4,713,271.12	\$2,224,173.74	
(6021) Storm Water Repair & Improvement	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$0.00	\$1,000,000.00	
(6022) Wellhead Protection	\$500,000.00	\$0.00	\$0.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00	\$0.00	\$500,000.00	
(6023) W.P.C. Capital Replacement Fund - **	\$1,688,044.29	\$0.00	\$0.00	\$1,688,044.29	\$0.00	\$0.00	\$0.00	\$240,000.00	\$240,000.00	\$1,928,044.29	\$794,725.77	\$1,133,318.52	
(6025) Div. of Water Improvement Fund	\$1,335,923.26	\$0.00	\$0.00	\$1,335,923.26	\$0.00	\$0.00	\$0.00	\$275,000.00	\$275,000.00	\$1,610,923.26	\$618,000.00	\$992,923.26	
(6026) Water Construction	\$1,986.40	\$0.00	\$0.00	\$1,986.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,986.40	\$1,986.40	\$0.00	
(6027) Water Utility Reserve	\$4,210,767.60	\$0.00	\$0.00	\$4,210,767.60	\$0.00	\$0.00	\$0.00	\$41,724,274.15	\$41,724,274.15	\$45,935,041.75	\$36,551,969.67	\$9,383,072.08	

(6029) Waste Water Utility Reserve	\$8,916,979.11	\$0.00	\$0.00	\$8,916,979.11	\$0.00	\$0.00	\$0.00	\$34,637,438.77	\$34,637,438.77	\$43,554,417.88	\$23,711,550.63	\$19,842,867.25	
(6030) Wastewater Construction	\$23,441.24	\$0.00	\$0.00	\$23,441.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,441.24	\$23,441.24	\$0.00	
(6096) Utility Deposit Fund	\$150,157.86	\$0.00	\$0.00	\$150,157.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150,157.86	\$0.00	\$150,157.86	
Internal Service Fund													
(7006) Utilities Collection Fund	\$319,049.29	\$0.00	\$0.00	\$319,049.29	\$0.00	\$0.00	\$0.00	\$2,274,372.00	\$2,274,372.00	\$2,593,421.29	\$2,038,848.25	\$554,573.04	
(7010) Fuel Depot Fund	\$306,956.87	\$0.00	\$0.00	\$306,956.87	\$0.00	\$0.00	\$0.00	\$1,184,000.00	\$1,184,000.00	\$1,490,956.87	\$1,034,000.00	\$456,956.87	
(7020) Information Services	\$496,156.71	\$0.00	\$0.00	\$496,156.71	\$0.00	\$0.00	\$0.00	\$1,309,860.00	\$1,309,860.00	\$1,806,016.71	\$1,384,121.75	\$421,894.96	
(7022) Health Insurance Management	\$5,016,352.72	\$0.00	\$0.00	\$5,016,352.72	\$0.00	\$0.00	\$0.00	\$10,656,000.00	\$10,656,000.00	\$15,672,352.72	\$11,896,825.00	\$3,775,527.72	
(7030) Environmental Engineering	\$67,729.95	\$0.00	\$0.00	\$67,729.95	\$0.00	\$0.00	\$0.00	\$263,500.00	\$263,500.00	\$331,229.95	\$253,874.00	\$77,355.95	
Fiduciary Fund													
(8012) Buster - Bureau of Underground Storage Tanks	\$33,000.00	\$0.00	\$0.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,000.00	\$33,000.00	\$0.00	
(8020) Budgetary Agency Fund	\$128,552.37	\$0.00	\$0.00	\$128,552.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$128,552.37	\$0.00	\$128,552.37	
(8021) Utility Agency Overpayments	\$301,004.37	\$0.00	\$0.00	\$301,004.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$301,004.37	\$0.00	\$301,004.37	

(8022) Unclaimed Funds	\$111,424.43	\$0.00	\$0.00	\$111,424.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$111,424.43	\$0.00	\$111,424.43	
(8023) Code Enf. - Fire Ins. Escrow	\$84,035.28	\$0.00	\$0.00	\$84,035.28	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	\$174,035.28	\$110,000. 00	\$64,035.28	
(8024) Parks Rental Deposits	\$121,884.90	\$0.00	\$0.00	\$121,884.90	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$161,884.90	\$50,000.0 0	\$111,884.90	
(8025) Treasurer Agency Fund	\$25,617.65	\$0.00	\$0.00	\$25,617.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,617.65	\$0.00	\$25,617.65	
(8034) Treasurer's Cemetery Trust Capital Fund	\$1,013,071.56	\$0.00	\$0.00	\$1,013,071.56	\$0.00	\$0.00	\$0.00	\$31,000.00	\$31,000.00	\$1,044,071.56	\$130,000. 00	\$914,071.56	
(8035) Treasurer's Cemetery Interment Fund	\$279,654.80	\$0.00	\$0.00	\$279,654.80	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$319,654.80	\$27,000.0 0	\$292,654.80	
(8037) Treasurer's Post Closure Trust (Landfill)	\$592,577.42	\$0.00	\$0.00	\$592,577.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$592,577.42	\$0.00	\$592,577.42	
(8038) Transfer Facility Closure Restricted Fund	\$30,447.27	\$0.00	\$0.00	\$30,447.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,447.27	\$0.00	\$30,447.27	
(8050) BWC Processing 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	
(8055) Hotel Motel Tax Fund	\$66,988.88	\$0.00	\$0.00	\$66,988.88	\$0.00	\$0.00	\$0.00	\$240,000.00	\$240,000.00	\$306,988.88	\$281,021. 00	\$25,967.88	
(8058) Violet Twp - City of Lanc. JEDD	\$3,313.40	\$0.00	\$0.00	\$3,313.40	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$28,313.40	\$19,237.1 3	\$9,076.27	
(8060) Escrow Deposits Fund	\$3,145,449.15	\$0.00	\$0.00	\$3,145,449.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,145,449.15	\$3,145,44 9.15	\$0.00	

(8097) Law Library Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,500.00	\$42,500.00	\$42,500.00	\$42,500.0 0	\$0.00	
Total All Funds	\$121,858,584.74	\$0.00	\$0.00	\$121,858,584.74	\$6,574,614.00	\$563,500.00	\$0.00	\$265,999,012.8 2	\$273,137,126.82	\$394,995,711.56	\$275,264, 544.30	\$119,731,167.26	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2025
Taxing Authority: Village Of Pleasantville
Submitted By: PENNY MARQUART

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 2025 as revised by the Budget Commission of Fairfield County, which shall govern the total of appropriations made at any time during the fiscal year:

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$77,444.24	\$53,000.00	\$352,836.32	\$483,280.56
Special Revenue Fund	\$102,760.19	\$42,500.00	\$98,950.00	\$244,210.19
Capital Projects Fund	\$95,376.25	\$0.00	\$0.00	\$95,376.25
Enterprise Fund	\$166,631.73	\$0.00	\$212,500.00	\$379,131.73
Fiduciary Fund	\$34,637.70	\$0.00	\$294,745.00	\$329,382.70
Total All Funds	\$476,850.11	\$95,500.00	\$959,031.32	\$1,531,381.43

Penny Marquart,
Village Of Pleasantville
Box 193
Pleasantville, Ohio, 43148

Carri L. Brown

[Signature]

Budget Commission:

Fiscal Year: 2025

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2025
Taxing Authority: Village Of Pleasantville
Submitted By: PENNY MARQUART

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	\$77,444.24	\$0.00	\$0.00	\$77,444.24	\$53,000.00	\$6,000.00	\$0.00	\$346,836.32	\$405,836.32	\$483,280.56	\$467,383.15	\$15,897.41	
Special Revenue Fund													
2011 Street Fund	\$3,505.87	\$0.00	\$0.00	\$3,505.87	\$0.00	\$0.00	\$0.00	\$48,500.00	\$48,500.00	\$52,005.87	\$48,909.97	\$3,095.90	
2021 State Highway Fund	\$16,772.72	\$0.00	\$0.00	\$16,772.72	\$0.00	\$0.00	\$0.00	\$3,600.00	\$3,600.00	\$20,372.72	\$5,000.00	\$15,372.72	
2041 Parks & Recreation	\$21,155.35	\$0.00	\$0.00	\$21,155.35	\$21,000.00	\$2,500.00	\$0.00	\$30,850.00	\$54,350.00	\$75,505.35	\$72,570.58	\$2,934.77	
2091 Police Levy Fund	\$29,959.17	\$0.00	\$0.00	\$29,959.17	\$21,500.00	\$2,000.00	\$0.00	\$0.00	\$23,500.00	\$53,459.17	\$32,436.63	\$21,022.54	
2101 Permissive Tax	\$31,367.08	\$0.00	\$0.00	\$31,367.08	\$0.00	\$0.00	\$0.00	\$11,500.00	\$11,500.00	\$42,867.08	\$12,000.00	\$30,867.08	
Enterprise Fund													

(5101) Water Fund	\$81,265.45	\$0.00	\$0.00	\$81,265.45	\$0.00	\$0.00	\$0.00	\$203,500.00	\$203,500.00	\$284,765.45	\$216,507.01	\$68,258.44	
(5721) Water Capital Imp	\$32,000.00	\$0.00	\$0.00	\$32,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$35,000.00	\$24,675.32	\$10,324.68	
(5722) Enterprise Debt Service	\$21,000.00	\$0.00	\$0.00	\$21,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$27,000.00	\$20,435.81	\$6,564.19	
(5781) Water/Sewer Deposit Fund	\$32,366.28	\$0.00	\$0.00	\$32,366.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,366.28	\$3,000.00	\$29,366.28	
Fiduciary Fund													
9101 Unclaimed Monies	\$1,880.07	\$0.00	\$0.00	\$1,880.07	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$2,880.07	\$1,000.00	\$1,880.07	
9901 Walnut Creek Sewer District Fund	\$196.70	\$0.00	\$0.00	\$196.70	\$0.00	\$0.00	\$0.00	\$286,000.00	\$286,000.00	\$286,196.70	\$276,484.96	\$9,711.74	
9902 Mayor's Court	\$15,032.69	\$0.00	\$0.00	\$15,032.69	\$0.00	\$0.00	\$0.00	\$4,745.00	\$4,745.00	\$19,777.69	\$10,909.52	\$8,868.17	
9976 WCSD Deposit Trust Fund	\$17,528.24	\$0.00	\$0.00	\$17,528.24	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$20,528.24	\$3,000.00	\$17,528.24	
Capital Projects Fund													
(4201) ODNR Grant (Capital One)	\$95,376.25	\$0.00	\$0.00	\$95,376.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,376.25	\$0.00	\$95,376.25	
Total All Funds	\$476,850.11	\$0.00	\$0.00	\$476,850.11	\$95,500.00	\$10,500.00	\$0.00	\$948,531.32	\$1,054,531.32	\$1,531,381.43	\$1,194,312.95	\$337,068.48	

To: The Fairfield County Budget Commission

From: Amanda Rollins, Settlements Analyst

Date: 01/26/26

Subject: 1/26/26 BC Packet

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
Basil Joint Fire District	\$1,424,957.39	1000 General Fund (Fire District)	General Fund	Annual Appropriation	Y
Basil Joint Fire District	\$129,416.43	2281 EMS (Billing)	Special Revenue Fund	Annual Appropriation	Y
Berne Township	\$315,775.60	1000 General Fund	General Fund		Y
Berne Township	\$50,000.00	4905 Fire Fund Capital Improvement	Capital Projects Fund		Y
Berne Township	\$150,000.00	4906 Capital Reserve (Road Maint. Equipment)	Capital Projects Fund		Y
Berne Township	\$15,354.16	2011 Motor Vehicle License Tax Fund	Special Revenue Fund		Y
Berne Township	\$181,720.53	2021 Gasoline Tax Fund	Special Revenue Fund		Y
Berne Township	\$198,582.42	2031 Road & Bridge Fund	Special Revenue Fund		Y
Berne Township	\$536,235.61	2111 Fire Operating Fund	Special Revenue Fund		Y
Berne Township	\$202,731.61	2141 Road Improvement Fund	Special Revenue Fund		Y
Berne Township	\$7,244.94	2181 Zoning Fund	Special Revenue Fund		Y
Berne Township	\$19,735.71	2231 Permissive Motor Vehicle License	Special Revenue Fund		Y

Berne Township	\$290.74	3101 Bond Retirement Fund (Firehouse)	Debt Service Fund		Y
Berne Union L.S.D	-\$2,722,738.70	(001-0000) General Fund *	General Fund		Y
Berne Union L.S.D	-\$3,884.69	(001-9006) Chromebooks	General Fund		Y
Berne Union L.S.D	\$191,396.88	(001-9991) Textbook & Instructional Materials	General Fund		Y
Berne Union L.S.D	\$191,516.75	(001-9992) Capital & Maintenance Set-Aside	General Fund		Y
Berne Union L.S.D	\$0.00	007-9019 South Central Power - ROX Grant	Special Revenue Fund	Appropriation only. No revenue change	Y
Berne Union L.S.D	\$62.22	007-9111 Unclaimed Monies Fund	Special Revenue Fund		Y
Berne Union L.S.D	\$1,762.93	018-9017 Veterans Committee Fund	Special Revenue Fund		Y
Berne Union L.S.D	\$2,840.99	018-9020 School Support Elementary Fund	Special Revenue Fund		Y
Berne Union L.S.D	\$14,822.82	018-9050 School Support High School Fund	Special Revenue Fund		Y
Berne Union L.S.D	-\$15,811.26	200 Activity Fund	Special Revenue Fund		Y
Berne Union L.S.D	\$213.89	300-9400 Band Fund	Special Revenue Fund		Y
Berne Union L.S.D	\$3,820.39	300-9500 Athletic Fund	Special Revenue Fund		Y
Berne Union L.S.D	\$36,269.01	439-9010 Preschool Fund	Special Revenue Fund		Y
Berne Union L.S.D	\$382.28	451 Data Communications Fund	Special Revenue Fund		Y
Berne Union L.S.D	\$0.00	499-9019 Ohio Arts Grant Fund	Special Revenue Fund	Appropriation only. No revenue change	Y

Berne Union L.S.D	\$54,254.99	002-9021 Cops Reserve Fund	Debt Service Fund		Y
Berne Union L.S.D	-\$1,993,690.93	004 Building Fund	Capital Projects Fund		Y
Berne Union L.S.D	\$193,484.69	070-9021 Capital Projects Fund	Capital Projects Fund		Y
Berne Union L.S.D	\$4,731.40	006 Food Service Fund	Enterprise Fund		Y
Berne Union L.S.D	\$6,342.74	009 Uniform Supplies Fund	Enterprise Fund		Y
Berne Union L.S.D	\$59,477.08	020 Preschool Support Fund	Enterprise Fund		Y
Berne Union L.S.D	-\$193,320.37	024 Medical Insurance Fund	Internal Service Fund		Y
Berne Union L.S.D	-\$1,900.00	007-9017 Mike Spires Scholarship Fund	Fiduciary Fund		Y
Berne Union L.S.D	\$203,932.40	516-9026 Part B-IDEA-FY 2026	Special Revenue Fund		Y
Berne Union L.S.D	\$143,408.73	572-9026 Title I-FY 2026	Special Revenue Fund		Y
Berne Union L.S.D	\$11,204.31	584-9026 Title IV-A-FY 2026	Special Revenue Fund		Y
Berne Union L.S.D	\$4,282.81	587-9026 Early Childhood-IDEA-FY 2026	Special Revenue Fund		Y
Berne Union L.S.D	\$26,008.04	590-9026 Title II-A-FY 2026	Special Revenue Fund		Y
Berne Union L.S.D	\$3,419.76	002-9022 Capitalized Interest Fund	Debt Service Fund		Y
City Of Lancaster	\$8,332,149.90	(1001) General Fund	General Fund		Y
City Of Lancaster	\$38,298.97	(2007) Cemetery Fund	Special Revenue Fund		Y
City Of Lancaster	\$359,422.34	(2008) Department of Transportation	Special Revenue Fund		Y
City Of Lancaster	\$1,088,252.31	(2009) 3 Mil Levy Fund	Special Revenue Fund		Y

City Of Lancaster	\$1,888,349.53	(2012) Parks and Recreation Fund	Special Revenue Fund		Y
City Of Lancaster	\$159,914.59	(2016) Income Tax Fund	Special Revenue Fund		Y
City Of Lancaster	\$15,000.00	(2020) Special Improvement District	Special Revenue Fund		Y
City Of Lancaster	\$24,584.52	(2023) 911 TARFF - Police	Special Revenue Fund		Y
City Of Lancaster	\$103,706.99	(2025) Law Director - Victim Assistance	Special Revenue Fund		Y
City Of Lancaster	-\$576,546.56	(2026) Lancaster Community Development Fund	Special Revenue Fund		Y
City Of Lancaster	-\$9,070.00	(2027) Law Enforcement Block Grant	Special Revenue Fund		Y
City Of Lancaster	\$38,335.34	(2028) Police & Fire Pension	Special Revenue Fund		Y
City Of Lancaster	\$288,598.03	(2031) Public Sites & Open Spaces Fund	Special Revenue Fund		Y
City Of Lancaster	\$20,011.94	(2032) Indigent Driver-Alcohol Fund	Special Revenue Fund		Y
City Of Lancaster	\$260.00	(2033) Law Enforcement-Education Fund	Special Revenue Fund		Y
City Of Lancaster	\$8,361.83	(2034) MC Judge Computerization (1901.26)	Special Revenue Fund		Y
City Of Lancaster	\$295,961.25	(2035) MC Probation (737.41 & 2951.021)	Special Revenue Fund		Y
City Of Lancaster	\$387,159.63	(2036) Muni Court Clerk-Computer	Special Revenue Fund		Y
City Of Lancaster	\$132,539.49	(2037) Muni Court Special Projects	Special Revenue Fund		Y
City Of Lancaster	\$371.89	(2038) Muni Court - Family Violence	Special Revenue Fund		Y

City Of Lancaster	\$59,044.15	(2039) Muni Court - Drug Court Program	Special Revenue Fund		Y
City Of Lancaster	\$41,000.00	(2041) Ohio Peace Officers Training OPOTA	Special Revenue Fund		Y
City Of Lancaster	\$4,230.43	(2042) OneOhio Opioid Settlement Fund	Special Revenue Fund		Y
City Of Lancaster	\$27,769.99	(2043) DARE Officer Retention Grant	Special Revenue Fund		Y
City Of Lancaster	\$470,685.98	(2046) .15 Fire Levy	Special Revenue Fund		Y
City Of Lancaster	\$1,889,385.68	(2047) .45 Police & Fire Levy	Special Revenue Fund		Y
City Of Lancaster	-\$37,847.23	(2048) DOJ Equitable Sharing Grant	Special Revenue Fund		Y
City Of Lancaster	\$1,432,679.99	(2051) .45 Police & Fire Levy 2021	Special Revenue Fund		Y
City Of Lancaster	\$26,067.42	(2052) Local Fiscal Recovery Fund	Special Revenue Fund		Y
City Of Lancaster	\$220,120.21	(2073) Community Development Block Grant (CDBG)	Special Revenue Fund		Y
City Of Lancaster	\$381.16	(2074) Home Loan Repay Revolving Acct	Special Revenue Fund		Y
City Of Lancaster	\$303.86	(2075) CDBG Loan Repay Revolving Acct	Special Revenue Fund		Y
City Of Lancaster	\$437,645.06	(2083) Comm Dev Chip Home Program FD	Special Revenue Fund		Y
City Of Lancaster	\$54,577.10	(2090) State Highway Fund	Special Revenue Fund		Y
City Of Pickerington	\$939,866.91	100 General Fund	General Fund		Y
City Of Pickerington	\$2,678,694.13	201 Street Fund	Special Revenue Fund		Y
City Of Pickerington	\$44,050.65	202 State Highway Fund	Special Revenue Fund		Y

City Of Pickerington	\$8,842.49	203 Rte 256 Highway Fund	Special Revenue Fund		Y
City Of Pickerington	\$429,556.89	204 Parks & Recreation Fund	Special Revenue Fund		Y
City Of Pickerington	\$22,539.05	205 Computer Fund	Special Revenue Fund		Y
City Of Pickerington	\$6,296.97	206 O.M.V.I. Education Fund	Special Revenue Fund		Y
City Of Pickerington	\$0.37	207 Law Enforcement Fund	Special Revenue Fund		Y
City Of Pickerington	-\$1,207,496.84	208 Police Fund	Special Revenue Fund		Y
City Of Pickerington	\$0.03	209 Mandatory Drug Enforcement Fund	Special Revenue Fund		Y
City Of Pickerington	\$2,880.22	213 Immobilization Fund	Special Revenue Fund		Y
City Of Pickerington	\$111,148.42	214 Urban Forestry	Special Revenue Fund		Y
City Of Pickerington	\$0.27	220 Indigent Drivers Interlock & Alcohol Monitoring	Special Revenue Fund		Y
City Of Pickerington	\$59,590.28	221 Law Enforcement Assistance Fund	Special Revenue Fund		Y
City Of Pickerington	\$22,483.57	225 ONEOHIO Opioid Settlement Fund	Special Revenue Fund		Y
Fairfield County Health District	\$56,904.62	7003 - Health District General	General Fund		Y
Fairfield County Health District	-\$288.39	7005 - Trailer Parks/Camps/Pool	Special Revenue Fund		Y
Fairfield County Health District	\$84,777.18	7006 - Public Health Nursing	Special Revenue Fund		Y

Fairfield County Health District	-\$16,168.44	7008 - Food Services	Special Revenue Fund		Y
Fairfield County Health District	-\$3,182.77	7009 - Water Systems	Special Revenue Fund		Y
Fairfield County Health District	\$52,320.97	7011 - Sewage Program Fund	Special Revenue Fund		Y
Fairfield County Health District	-\$40,189.51	7012 - Women Infants and Children WIC	Special Revenue Fund		Y
Fairfield County Health District	-\$1,310.13	7017 - Swimming Pools & Spas	Special Revenue Fund		Y
Fairfield County Health District	-\$10,637.66	7321 - CRI Bioterrorism Grant ODOH	Special Revenue Fund		Y
Fairfield County Health District	\$94,731.78	7646 - Landfill / C & DD Disposal	Special Revenue Fund		Y
Fairfield County Major Crimes Unit	\$8,773.96	7594 - General	General Fund		Y
Fairfield County Major Crimes Unit	\$30,704.50	7619 - MCU Fed Equitable Sharing Program	Special Revenue Fund		Y
Fairfield County Major Crimes Unit	\$59,101.21	7844 0 Law Enforcement Diversion Program Grant	Special Revenue Fund		Y
Fairfield County Major Crimes Unit	\$5,196.37	7829 - MCIU JAG GRANT	Special Revenue Fund		Y
Fairfield County Major Crimes Unit	\$250,425.17	7830 - MCIU Drug Law Enforcement Grant	Special Revenue Fund		Y

Fairfield County Major Crimes Unit	\$686,868.28	7858 - MCU COAP Program Grant	Special Revenue Fund		Y
Fairfield County Major Crimes Unit	\$271,069.68	7864 - MCU Recovery Ohio Grant	Special Revenue Fund		Y
Fairfield County Major Crimes Unit	\$7,115.28	7892 - MCU Am Rescue Plan-OCJS Grant	Special Revenue Fund		Y
Fairfield County Major Crimes Unit	\$78,000.00	7911 - MCU State Violent Crime Reduction Program	Special Revenue Fund		Y
Fairfield County Park District	\$1,098,076.08	7308 - General	General Fund		Y
Fairfield County Park District	\$9,422.82	7676 - Rock Mill	Special Revenue Fund		Y
Fairfield County Park District	\$10,656.29	7791 - Wahkeena Nature Preserve Fund	Special Revenue Fund		Y
Fairfield County Park District	-\$480,985.00	7905 - H2 Ohio Grant	Special Revenue Fund		Y
Fairfield County Park District	-\$11,464.37	7768 - Rock Mill Building Improvement Project	Capital Projects Fund	Prior year cash was used	Y
Fairfield County Park District	\$317.00	7799 - Parks Construction Facilities	Capital Projects Fund		Y
Fairfield County Park District	-\$1,511.55	7792 - Wahkeena Museum Gift Shop	Enterprise Fund		Y
Fairfield County Park District	\$308.60	7747 - Flight of the Hawk Park	Special Revenue Fund		Y
Fairfield County Regional Planning	\$389,004.30	7030 - General	General Fund		Y
Hocking Township	\$1,074,894.15	1000 - General Fund	General Fund		Y
Hocking Township	\$16,006.35	2011 - Motor Vehicle License Tax Fund	Special Revenue Fund		Y

Hocking Township	\$88,805.69	2021 - Gasoline Tax Fund	Special Revenue Fund		Y
Hocking Township	\$263,630.48	2031 - Road & Bridge Fund	Special Revenue Fund		Y
Hocking Township	\$15,685.31	2181 - Zoning Fund	Special Revenue Fund		Y
Hocking Township	-\$40,743.90	2191 - Fire Operating (Special Levy)	Special Revenue Fund		Y
Hocking Township	\$71,486.05	2231 - M.V.L. Permissive Tax Fund	Special Revenue Fund		Y
Hocking Township	\$4,387.83	2901 - Misc. State & Federal Grants	Special Revenue Fund		Y
Hocking Township	\$10,515.36	4902 Capital Project Equipment	Capital Projects Fund		Y
Hocking Township	\$100.00	2272 EMA ARPA Firefighter Grant	Special Revenue Fund		Y
Juvenile Detention District	\$947,160.58	7564 - General Fund	General Fund		Y
Juvenile Detention District	\$703,730.71	7711 - Capital Expense	Capital Projects Fund		Y
Pleasant Township	\$233,945.30	(1000) General Fund	General Fund		Y
Pleasant Township	\$14,655.00	(2011) Motor Vehicle License Tax Fund	Special Revenue Fund		Y
Pleasant Township	\$136,151.03	(2021) Gasoline Tax Fund	Special Revenue Fund		Y
Pleasant Township	\$816,110.99	(2031) Road & Bridge Fund	Special Revenue Fund		Y
Pleasant Township	\$2,820.00	(2041) Tschopp Cemetery Fund	Special Revenue Fund		Y
Pleasant Township	\$4,797.80	(2181) Zoning	Special Revenue Fund		Y
Pleasant Township	\$607,849.55	(2191) Fire Operating	Special Revenue Fund		Y

Pleasant Township	\$25,190.47	(2231) MVL Permissive Tax Fund	Special Revenue Fund		Y
Port Authority	\$0.00	7865 - General	General Fund	Appropriation only. No revenue change	Y
Rushcreek Township	\$140,840.90	1000 - General Fund	General Fund		Y
Rushcreek Township	\$22,479.11	2011 - Motor Vehicle License Tax Fund	Special Revenue Fund		Y
Rushcreek Township	\$72,534.05	2021 - Gasoline Tax Fund	Special Revenue Fund		Y
Rushcreek Township	\$204,581.41	2031 - Road & Bridge Fund	Special Revenue Fund		Y
Rushcreek Township	\$7,998.81	2181 - Zoning Fund	Special Revenue Fund		Y
Rushcreek Township	\$361,096.99	2191 - Fire Operating	Special Revenue Fund		Y
Rushcreek Township	\$262,719.86	2192 - Road Improvement Fund	Special Revenue Fund		Y
Rushcreek Township	\$43,269.28	2231 Permissive MVL	Special Revenue Fund		Y
Rushcreek Township	\$0.19	2272 ARPA Fiscal Recovery Fund	Special Revenue Fund		Y
Soil & Water Conservation District	\$207,683.94	7026 - General	General Fund		Y
Village Of Amanda	\$50,083.58	1000 General Fund	General Fund		Y
Village Of Amanda	\$46,751.65	2011 Street Fund	Special Revenue Fund		Y
Village Of Amanda	\$5,932.66	2012 Street Levy	Special Revenue Fund		Y
Village Of Amanda	\$10,052.72	5101 Water Operating	Enterprise Fund		Y
Village Of Amanda	-\$4,997.17	5103 Water Debt Service	Enterprise Fund		Y
Village Of Amanda	\$15,616.86	5201 Sewer Operating	Enterprise Fund		Y

Village Of Amanda	\$1,792.56	5203 Sewer - Bond Retirement (from #3101)	Enterprise Fund		Y
Village Of Amanda	\$49.51	5901 Other (Plow Donation)	Enterprise Fund		Y
Village Of Amanda	\$666.80	D3 Construction Fund	Capital Projects Fund		Y
Village Of Baltimore	\$282,856.00	General Fund	General Fund		Y
Village Of Baltimore	\$104,065.00	2011 Street Fund	Special Revenue Fund		Y
Village Of Baltimore	\$14,756.00	2021 State Highway Fund	Special Revenue Fund		Y
Village Of Baltimore	\$132,144.00	2031 Basil Memorial Cemetery Fund	Special Revenue Fund		Y
Village Of Baltimore	\$20,500.00	2052 Park Grant	Special Revenue Fund		Y
Village Of Baltimore	-\$89.00	2101 Permissive Tax Fund	Special Revenue Fund		Y
Village Of Baltimore	\$24.00	2271 Drug Enforcement & Education Fund	Special Revenue Fund		Y
Village Of Baltimore	\$1,000.00	2901 Mayor's Court Computer Fund	Special Revenue Fund		Y
Village Of Baltimore	-\$627.00	2902 Bicentennial Commission Fund	Special Revenue Fund		Y
Village Of Baltimore	\$35,543.00	5101 Water Fund	Enterprise Fund		Y
Village Of Baltimore	\$91,065.00	5201 Sewer Fund	Enterprise Fund		Y
Village Of Baltimore	\$26,042.00	5501 Pool Fund	Enterprise Fund		Y
Village Of Baltimore	\$59.00	5601 Water Improvement	Enterprise Fund		Y
Village Of Baltimore	\$33,404.00	5602 Sewer Improvement	Enterprise Fund		Y
Village Of Baltimore	\$76,343.00	5701 OWDA Well Replacement Fund	Enterprise Fund		Y
Village Of Baltimore	-\$2,630.00	5721 Sewer Debt Service Fund	Enterprise Fund		Y
Village Of Baltimore	-\$1,024.00	5722 Water Debt Service Fund	Enterprise Fund		Y

Village Of Baltimore	\$63,859.00	5723 Storm Sewer Fund	Enterprise Fund		Y
Village Of Baltimore	\$8,060.00	5781 Utility Deposits Fund	Enterprise Fund		Y
Village Of Baltimore	\$8.00	9976 Cemetery Trust Fund	Fiduciary Fund		Y
Village Of Baltimore	\$31,000.00	2051 Urban Forestry Grant	Special Revenue Fund		Y
Village Of Baltimore	\$11,260.00	2901 Mayor's Court Computer Fund	Special Revenue Fund		Y
Village Of Baltimore	\$398,500.00	5702 OWDA East Sewer & Lift Station	Enterprise Fund		Y
Village Of Lithopolis	\$1,243,036.52	1000 - General Fund	General Fund		Y
Village Of Lithopolis	-\$55,084.89	2011 - Street Construction Fund	Special Revenue Fund		Y
Village Of Lithopolis	\$3,839.68	2021 - State Highway Fund	Special Revenue Fund		Y
Village Of Lithopolis	-\$16,030.87	2101 - MV Permissive Tax Fund	Special Revenue Fund		Y
Village Of Lithopolis	\$170.26	2902 - Mayor's Court Computer Fund	Special Revenue Fund		Y
Village Of Lithopolis	\$12,195.36	2903 - Parks & Recreation	Special Revenue Fund		Y
Village Of Lithopolis	-\$34,943.50	2904 - Parks & Recreation Impact	Special Revenue Fund		Y
Village Of Lithopolis	\$22,355.84	2905 - Traffic Impact	Special Revenue Fund		Y
Village Of Lithopolis	-\$64.00	2906 - Mayor's Court Computer II	Special Revenue Fund		Y
Village Of Lithopolis	-\$2,500.00	2910 - Right of Way Fees	Special Revenue Fund		Y
Village Of Lithopolis	\$14,189.43	4903 Lindeman TIF#1	Capital Projects Fund		Y
Village Of Lithopolis	\$456,561.97	5101 - Water Fund	Enterprise Fund		Y

Village Of Lithopolis	-\$112,107.99	5201 - Sewer Fund	Enterprise Fund		Y
Village Of Lithopolis	\$37,693.05	5601 - Stormwater	Enterprise Fund		Y
Village Of Lithopolis	-\$91,667.87	5602 - Solid Waste	Enterprise Fund		Y
Village Of Pleasantville	-\$1,545.00	1000 General Fund	General Fund		Y
Village Of Pleasantville	-\$450.00	2011 Street Fund	Special Revenue Fund		Y
Village Of Pleasantville	\$0.00	2021 State Highway Fund	Special Revenue Fund	Appropriation only. No Revenue change	Y
Village Of Pleasantville	-\$4,200.00	2041 Parks & Recreation	Special Revenue Fund		Y
Village Of Pleasantville	-\$440.00	2101 Permissive Tax	Special Revenue Fund		Y
Village Of Pleasantville	-\$192.20	(5721) Water Capital Imp	Enterprise Fund		Y
Village Of Pleasantville	-\$532.80	(5722) Enterprise Debt Service	Enterprise Fund		Y
Village Of Pleasantville	\$30,000.00	9903 Custodial Pleasantville Festival	Fiduciary Fund		Y
Village Of Pleasantville	\$5,000.00	9904 Custodial Pleasantville Queens	Fiduciary Fund		Y
Village Of West Rushville	\$13,956.84	1000 General Fund	General Fund		Y
Village Of West Rushville	\$5,817.28	2011 Street Maintenance & RepairFund	Special Revenue Fund		Y
Violet Township	\$1,105,444.37	3104 Fire #593 Bond Retirement	Debt Service Fund		Y
Violet Township	\$7,000,000.00	4911 Fire Station 593	Capital Projects Fund		Y
Walnut Township L.S.D.	\$131,184.65	(001-0000) General Fund *	General Fund		Y
Walnut Township L.S.D.	\$4,477.41	018 Public School Support	Special Revenue Fund		Y

Walnut Township L.S.D.	\$4.04	019 Teen Eco Summit Project Grant	Special Revenue Fund		Y
Walnut Township L.S.D.	-\$635,591.31	035 Termination Benefits (old 022)	Special Revenue Fund		Y
Walnut Township L.S.D.	-\$22,220.15	200 Student Activity Fund	Special Revenue Fund		Y
Walnut Township L.S.D.	\$109,725.77	300 Athletic Fund	Special Revenue Fund		Y
Walnut Township L.S.D.	\$1,178.14	451 Data Communications Support - One Net	Special Revenue Fund		Y
Walnut Township L.S.D.	-\$2,500.00	499 Misc State Grants	Special Revenue Fund		Y
Walnut Township L.S.D.	\$128,000.00	516 9010 IDEA-B - FY2014	Special Revenue Fund		Y
Walnut Township L.S.D.	\$19,296.63	572 Title I (formerly Chapter I)	Special Revenue Fund		Y
Walnut Township L.S.D.	\$0.00	587 IDEA Preschool-Handicapped	Special Revenue Fund	Appropriation only. No revenue change	Y
Walnut Township L.S.D.	-\$2,775.00	590 Title II-A FY03	Special Revenue Fund		Y
Walnut Township L.S.D.	\$0.00	599 Misc Federal	Special Revenue Fund	Appropriation only. No revenue change	Y
Walnut Township L.S.D.	\$293,993.96	003 Permanent Improvement Fund	Capital Projects Fund		Y
Walnut Township L.S.D.	\$63,852.20	006 Lunchroom Fund	Enterprise Fund		Y
Walnut Township L.S.D.	\$53,752.74	009 Uniform Supplies Fund	Enterprise Fund		Y
Walnut Township L.S.D.	\$161,145.97	007 Donations/Trust Fund	Internal Service Fund		Y
Walnut Township L.S.D.	\$159,111.50	024 Employee Benefits Self Insurance	Internal Service Fund		Y

Walnut Township L.S.D.	\$1,000.00	022 Tournament Fund	Fiduciary Fund		Y
Walnut Township L.S.D.	\$7,896,616.95	070 Projects	Capital Projects Fund		Y
Workforce Innovation	\$4,346.01	7831 - General	General Fund		Y

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Basil Joint Fire District
Submitted By: NATALIE CLUM

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	\$2,848,277.65	\$3,900,000.00	\$235,100.00	\$6,983,377.65
Special Revenue Fund	\$647,198.41	\$0.00	\$225,000.00	\$872,198.41
Capital Projects Fund	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Total All Funds	\$3,595,476.06	\$3,900,000.00	\$460,100.00	\$7,955,576.06

Natalie Clum,
Basil Joint Fire District
410 Washington Street
Baltimore, Ohio, 43105

Carri L. Brown

By _____

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Basil Joint Fire District
Submitted By: NATALIE CLUM

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 (Fire District)	\$2,934,797.76	\$0.00	\$86,520.11	\$2,848,277.65	\$3,900,000.00	\$215,100.00	\$0.00	\$20,000.00	\$4,135,100.00	\$6,983,377.65	\$4,867,283.50	\$2,116,094.15	
Special Revenue Fund													
2112 Reserve (Accrued Vacation & Sick Leave)	\$200,000.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	
2281 EMS (Billing)	\$419,721.77	\$0.00	\$0.00	\$419,721.77	\$0.00	\$0.00	\$0.00	\$225,000.00	\$225,000.00	\$644,721.77	\$219,700.00	\$425,021.77	
2901 Special Reserve Grant Fund	\$28,421.64	\$0.00	\$945.00	\$27,476.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,476.64	\$0.00	\$27,476.64	
Capital Projects Fund													
4901 Reserve (Capital Equipment)	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	
Total All Funds	\$3,682,941.17	\$0.00	\$87,465.11	\$3,595,476.06	\$3,900,000.00	\$215,100.00	\$0.00	\$245,000.00	\$4,360,100.00	\$7,955,576.06	\$5,086,983.50	\$2,868,592.56	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Berne Township
Submitted By: AMY OXLEY

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	\$904,762.70	\$116,000.00	\$124,000.00	\$1,144,762.70
Special Revenue Fund	\$11,596,803.04	\$3,060,000.00	\$380,700.00	\$15,037,503.04
Debt Service Fund	\$28,486.45	\$0.00	\$0.00	\$28,486.45
Capital Projects Fund	\$793,077.79	\$0.00	\$125,000.00	\$918,077.79
Total All Funds	\$13,323,129.98	\$3,176,000.00	\$629,700.00	\$17,128,829.98

Amy Oxley,
Berne Township
5825 Savage Hill Rd
Sugar Grove, Ohio, 43155

Carri L. Brown

Myra

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Berne Township
Submitted By: AMY OXLEY

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	\$905,456.36	\$0.00	\$693.66	\$904,762.70	\$116,000.00	\$7,000.00	\$0.00	\$117,000.00	\$240,000.00	\$1,144,762.70	\$503,848.84	\$640,913.86	
Capital Projects Fund													
4905 Fire Fund Capital Improvement	\$493,068.70	\$0.00	\$0.00	\$493,068.70	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$568,068.70	\$450,000.00	\$118,068.70	
4906 Capital Reserve (Road Maint. Equipment)	\$300,009.09	\$0.00	\$0.00	\$300,009.09	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$350,009.09	\$150,000.00	\$200,009.09	
Special Revenue Fund													
2011 Motor Vehicle License Tax Fund	\$134,752.88	\$0.00	\$688.92	\$134,063.96	\$0.00	\$0.00	\$0.00	\$21,000.00	\$21,000.00	\$155,063.96	\$40,000.00	\$115,063.96	
2021 Gasoline Tax Fund	\$832,480.14	\$0.00	\$5,862.60	\$826,617.54	\$0.00	\$0.00	\$0.00	\$153,000.00	\$153,000.00	\$979,617.54	\$445,000.00	\$534,617.54	
2031 Road & Bridge Fund	\$1,688,158.72	\$0.00	\$4,744.49	\$1,683,414.23	\$585,000.00	\$32,000.00	\$0.00	\$1,000.00	\$618,000.00	\$2,301,414.23	\$1,067,600.00	\$1,233,814.23	

2111 Fire Operating Fund	\$7,571,293.83	\$0.00	\$46,103.25	\$7,525,190.58	\$2,100,000.00	\$35,000.00	\$0.00	\$105,000.00	\$2,240,000.00	\$9,765,190.58	\$2,618,500.00	\$7,146,690.58	
2141 Road Improvement Fund	\$1,250,821.97	\$0.00	\$0.00	\$1,250,821.97	\$375,000.00	\$6,000.00	\$0.00	\$0.00	\$381,000.00	\$1,631,821.97	\$696,000.00	\$935,821.97	
2181 Zoning Fund	\$17,652.35	\$0.00	\$0.00	\$17,652.35	\$0.00	\$0.00	\$0.00	\$6,500.00	\$6,500.00	\$24,152.35	\$9,500.00	\$14,652.35	
2231 Permissive Motor Vehicle License	\$159,042.41	\$0.00	\$0.00	\$159,042.41	\$0.00	\$0.00	\$0.00	\$21,200.00	\$21,200.00	\$180,242.41	\$64,000.00	\$116,242.41	
Debt Service Fund													
3101 Bond Retirement Fund (Firehouse)	\$28,486.45	\$0.00	\$0.00	\$28,486.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,486.45	\$0.00	\$28,486.45	
Total All Funds	\$13,381,222.90	\$0.00	\$58,092.92	\$13,323,129.98	\$3,176,000.00	\$80,000.00	\$0.00	\$549,700.00	\$3,805,700.00	\$17,128,829.98	\$6,044,448.84	\$11,084,381.14	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Berne Union L.S.D
Submitted By: KIRK M. GRANDY

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	\$4,417,036.24	\$10,403,900.00	\$8,589,822.00	\$23,410,758.24
Special Revenue Fund	\$100,280.99	\$0.00	\$543,868.57	\$644,149.56
Debt Service Fund	\$3,702,674.75	\$0.00	\$750,000.00	\$4,452,674.75
Capital Projects Fund	\$499,785.76	\$0.00	\$2,058,028.00	\$2,557,813.76
Enterprise Fund	\$328,751.22	\$0.00	\$398,800.00	\$727,551.22
Internal Service Fund	\$81,679.63	\$0.00	\$2,500,000.00	\$2,581,679.63
Fiduciary Fund	\$3,100.00	\$0.00	\$0.00	\$3,100.00
Total All Funds	\$9,133,308.59	\$10,403,900.00	\$14,840,518.57	\$34,377,727.16

Kirk M. Grandy,
Berne Union L.S.D
506 N. Main Street
Sugar Grove, Ohio, 43155

Carri L. Brown

[Signature]

Budget Commission:

[Signature Line]

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Berne Union L.S.D
Submitted By: KIRK M. GRANDY

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 *	\$5,795,703.38	\$0.00	\$1,387,980.38	\$4,407,723.00	\$10,021,184.30	\$399,000.00	\$0.00	\$8,173,822.00	\$18,594,006.30	\$23,001,729.30	\$23,001,729.30	\$0.00	
(001-9006) Chromebooks	\$9,690.41	\$0.00	\$575.10	\$9,115.31	\$0.00	\$0.00	\$0.00	\$17,000.00	\$17,000.00	\$26,115.31	\$26,115.31	\$0.00	
(001-9991) Textbook & Instructional Materials	\$4,999.09	\$0.00	\$4,960.06	\$39.03	\$191,357.85	\$0.00	\$0.00	\$0.00	\$191,357.85	\$191,396.88	\$191,396.88	\$0.00	
(001-9992) Capital & Maintenance Set-Aside	\$31,702.81	\$0.00	\$31,543.91	\$158.90	\$191,357.85	\$0.00	\$0.00	\$0.00	\$191,357.85	\$191,516.75	\$191,516.75	\$0.00	
Special Revenue Fund													
007-9019 South Central Power - ROX Grant	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	
007-9111 Unclaimed Monies Fund	\$5,562.22	\$0.00	\$0.00	\$5,562.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,562.22	\$5,562.22	\$0.00	
018-9017 Veterans Committee Fund	\$10,762.93	\$0.00	\$0.00	\$10,762.93	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$12,762.93	\$12,762.93	\$0.00	

018-9020 School Support Elementary Fund	\$31,015.86	\$0.00	\$11,174.87	\$19,840.99	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$39,840.99	\$39,840.9 9	\$0.00	
018-9050 School Support High School Fund	\$2,379.18	\$0.00	\$1,556.36	\$822.82	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$20,822.82	\$20,822.8 2	\$0.00	
200 Activity Fund	\$16,502.62	\$0.00	\$2,313.88	\$14,188.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,188.74	\$0.00	\$14,188.74	
300-9400 Band Fund	\$7,490.05	\$0.00	\$476.16	\$7,013.89	\$0.00	\$0.00	\$0.00	\$15,200.00	\$15,200.00	\$22,213.89	\$22,213.8 9	\$0.00	
300-9500 Athletic Fund	\$4,984.25	\$0.00	\$4,263.86	\$720.39	\$0.00	\$0.00	\$0.00	\$40,100.00	\$40,100.00	\$40,820.39	\$40,820.3 9	\$0.00	
439-9010 Preschool Fund	\$41,269.01	\$0.00	\$0.00	\$41,269.01	\$0.00	\$0.00	\$0.00	\$38,000.00	\$38,000.00	\$79,269.01	\$79,269.0 1	\$0.00	
451 Data Communicatio ns Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,982.28	\$3,982.28	\$3,982.28	\$3,982.28	\$0.00	
499-9019 Ohio Arts Grant Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,750.00	\$15,750.00	\$15,750.00	\$15,750.0 0	\$0.00	
516-9026 Part B-IDEA-FY 2026	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$203,932.40	\$203,932.40	\$203,932.40	\$203,932. 40	\$0.00	
572-9026 Title I-FY 2026	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$143,408.73	\$143,408.73	\$143,408.73	\$143,408. 73	\$0.00	
584-9026 Title IV-A-FY 2026	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,204.31	\$11,204.31	\$11,204.31	\$11,204.3 1	\$0.00	
587-9026 Early Childhood- IDEA-FY 2026	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,282.81	\$4,282.81	\$4,282.81	\$4,282.81	\$0.00	

590-9026 Title II-A-FY 2026	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,008.04	\$26,008.04	\$26,008.04	\$26,008.04	\$0.00	
Debt Service Fund													
002-9021 Cops Reserve Fund	\$3,699,254.99	\$0.00	\$0.00	\$3,699,254.99	\$0.00	\$0.00	\$0.00	\$750,000.00	\$750,000.00	\$4,449,254.99	\$4,449,254.99	\$0.00	
002-9022 Capitalized Interest Fund	\$3,419.76	\$0.00	\$0.00	\$3,419.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,419.76	\$3,419.76	\$0.00	
Capital Projects Fund													
004 Building Fund	\$63,995.59	\$0.00	\$57,686.52	\$6,309.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,309.07	\$6,309.07	\$0.00	
070-9021 Capital Projects Fund	\$493,476.69	\$0.00	\$0.00	\$493,476.69	\$0.00	\$0.00	\$0.00	\$2,058,028.00	\$2,058,028.00	\$2,551,504.69	\$2,551,504.69	\$0.00	
Enterprise Fund													
006 Food Service Fund	\$233,470.27	\$0.00	\$338.87	\$233,131.40	\$0.00	\$0.00	\$0.00	\$351,600.00	\$351,600.00	\$584,731.40	\$584,731.40	\$0.00	
009 Uniform Supplies Fund	\$19,142.74	\$0.00	\$0.00	\$19,142.74	\$0.00	\$0.00	\$0.00	\$7,200.00	\$7,200.00	\$26,342.74	\$26,342.74	\$0.00	
020 Preschool Support Fund	\$76,721.69	\$0.00	\$244.61	\$76,477.08	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$116,477.08	\$116,477.08	\$0.00	
Internal Service Fund													
024 Medical Insurance Fund	\$81,679.63	\$0.00	\$0.00	\$81,679.63	\$0.00	\$0.00	\$0.00	\$2,500,000.00	\$2,500,000.00	\$2,581,679.63	\$2,581,679.63	\$0.00	
Fiduciary Fund													
007-9017 Mike Spires Scholarship Fund	\$3,100.00	\$0.00	\$0.00	\$3,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,100.00	\$3,100.00	\$0.00	

Total All Funds	\$10,636,423.17	\$0.00	\$1,503,114.58	\$9,133,308.59	\$10,403,900.00	\$399,000.00	\$0.00	\$14,441,518.57	\$25,244,418.57	\$34,377,727.16	\$34,363,538.42	\$14,188.74	
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OFFICIAL CERTIFICATE OF ESTIMATED RESOURCESREVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: City Of Lancaster

Submitted By: Anitra Scott

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	\$27,993,218.86	\$3,176,800.00	\$23,380,110.81	\$54,550,129.67
Special Revenue Fund	\$23,487,555.67	\$3,842,000.00	\$70,960,542.62	\$98,290,098.29
Debt Service Fund	\$4,354.82	\$0.00	\$827,465.00	\$831,819.82
Capital Projects Fund	\$14,309,782.85	\$0.00	\$2,986,800.32	\$17,296,583.17
Enterprise Fund	\$63,523,557.58	\$0.00	\$78,761,760.00	\$142,285,317.58
Internal Service Fund	\$6,632,508.54	\$0.00	\$17,625,066.00	\$24,257,574.54
Fiduciary Fund	\$5,925,248.56	\$0.00	\$540,750.00	\$6,465,998.56
Total All Funds	\$141,876,226.88	\$7,018,800.00	\$195,082,494.75	\$343,977,521.63

Tricia Nettles/ Anitra Scott/ Elanta Ohare,
City Of Lancaster
104 E Main Street
Lancaster, Ohio, 43130



Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: City Of Lancaster
Submitted By: Anitra Scott

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	\$29,359,623.55	\$0.00	\$1,366,404.69	\$27,993,218.86	\$3,176,800.00	\$358,000.00	\$0.00	\$23,022,110.81	\$26,556,910.81	\$54,550,129.67	\$0.00	\$54,550,129.67	
Special Revenue Fund													
(2007) Cemetery Fund	\$624,986.80	\$0.00	\$7,037.45	\$617,949.35	\$0.00	\$0.00	\$0.00	\$755,255.00	\$755,255.00	\$1,373,204.35	\$0.00	\$1,373,204.35	
(2008) Department of Transportation	\$1,685,054.30	\$0.00	\$152,500.38	\$1,532,553.92	\$0.00	\$0.00	\$0.00	\$4,604,395.00	\$4,604,395.00	\$6,136,948.92	\$0.00	\$6,136,948.92	
(2009) 3 Mil Levy Fund	\$1,216,268.18	\$0.00	\$0.00	\$1,216,268.18	\$3,200,000.00	\$200,000.00	\$0.00	\$0.00	\$3,400,000.00	\$4,616,268.18	\$0.00	\$4,616,268.18	
(2012) Parks and Recreation Fund	\$4,548,279.52	\$0.00	\$235,863.79	\$4,312,415.73	\$0.00	\$0.00	\$0.00	\$4,848,364.35	\$4,848,364.35	\$9,160,780.08	\$0.00	\$9,160,780.08	
(2016) Income Tax Fund	\$4,898,508.71	\$0.00	\$12,136.98	\$4,886,371.73	\$0.00	\$0.00	\$0.00	\$38,220,000.00	\$38,220,000.00	\$43,106,371.73	\$0.00	\$43,106,371.73	
(2020) Special Improvement District	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	\$100,000.00	

(2023) 911 TARFF - Police	\$346,143.76	\$0.00	\$38,576.30	\$307,567.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$307,567.46	\$0.00	\$307,567.46	
(2024) E. Byrne Family Violence Grant	\$427.56	\$0.00	\$0.00	\$427.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$427.56	\$0.00	\$427.56	
(2025) Law Director - Victim Assistance	\$75,150.32	\$0.00	\$113.32	\$75,037.00	\$0.00	\$0.00	\$0.00	\$129,402.00	\$129,402.00	\$204,439.00	\$0.00	\$204,439.00	
(2026) Lancaster Community Development Fund	\$180,218.04	\$0.00	\$737.12	\$179,480.92	\$0.00	\$0.00	\$0.00	\$448,450.00	\$448,450.00	\$627,930.92	\$0.00	\$627,930.92	
(2027) Law Enforcement Block Grant	\$14,000.00	\$0.00	\$12.00	\$13,988.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,988.00	\$0.00	\$13,988.00	
(2028) Police & Fire Pension	\$38,335.34	\$0.00	\$0.00	\$38,335.34	\$642,000.00	\$0.00	\$0.00	\$0.00	\$642,000.00	\$680,335.34	\$0.00	\$680,335.34	
(2030) Municipal Court CC Surveillance	\$28,163.69	\$0.00	\$0.00	\$28,163.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,163.69	\$0.00	\$28,163.69	
(2031) Public Sites & Open Spaces Fund	\$489,898.79	\$0.00	\$0.00	\$489,898.79	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$494,898.79	\$0.00	\$494,898.79	
(2032) Indigent Driver- Alcohol Fund	\$223,711.97	\$0.00	\$0.00	\$223,711.97	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$253,711.97	\$0.00	\$253,711.97	
(2033) Law Enforcement- Education Fund	\$103,603.11	\$0.00	\$0.00	\$103,603.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,603.11	\$0.00	\$103,603.11	
(2034) MC Judge Computerizati on (1901.26)	\$10,348.26	\$0.00	\$600.04	\$9,748.22	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$49,748.22	\$0.00	\$49,748.22	
(2035) MC Probation (737.41 & 2951.021)	\$1,348,644.71	\$0.00	\$6,475.09	\$1,342,169.62	\$0.00	\$0.00	\$0.00	\$882,000.00	\$882,000.00	\$2,224,169.62	\$0.00	\$2,224,169.62	

(2036) Muni Court Clerk-Computer	\$364,295.96	\$0.00	\$1,453.15	\$362,842.81	\$0.00	\$0.00	\$0.00	\$360,000.00	\$360,000.00	\$722,842.81	\$0.00	\$722,842.81	
(2037) Muni Court Special Projects	\$726,466.59	\$0.00	\$33,829.33	\$692,637.26	\$0.00	\$0.00	\$0.00	\$1,073,000.00	\$1,073,000.00	\$1,765,637.26	\$0.00	\$1,765,637.26	
(2038) Muni Court - Family Violence	\$22,070.79	\$0.00	\$0.00	\$22,070.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,070.79	\$0.00	\$22,070.79	
(2039) Muni Court - Drug Court Program	\$138,734.61	\$0.00	\$6,270.96	\$132,463.65	\$0.00	\$0.00	\$0.00	\$556,000.00	\$556,000.00	\$688,463.65	\$0.00	\$688,463.65	
(2041) Ohio Peace Officers Training OPOTA	\$8,405.44	\$0.00	\$6,572.44	\$1,833.00	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$81,833.00	\$0.00	\$81,833.00	
(2042) OneOhio Opioid Settlement Fund	\$273,793.49	\$0.00	\$0.00	\$273,793.49	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$373,793.49	\$0.00	\$373,793.49	
(2043) DARE Officer Retention Grant	\$106,456.71	\$0.00	\$0.00	\$106,456.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$106,456.71	\$0.00	\$106,456.71	
(2044) Safe Routes To School (SRTS)	\$2,779.56	\$0.00	\$0.00	\$2,779.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,779.56	\$0.00	\$2,779.56	
(2046) .15 Fire Levy	\$1,617,142.87	\$0.00	\$305,011.52	\$1,312,131.35	\$0.00	\$0.00	\$0.00	\$2,349,318.61	\$2,349,318.61	\$3,661,449.96	\$0.00	\$3,661,449.96	
(2047) .45 Police & Fire Levy	\$2,207,782.47	\$0.00	\$171,848.97	\$2,035,933.50	\$0.00	\$0.00	\$0.00	\$7,026,455.83	\$7,026,455.83	\$9,062,389.33	\$0.00	\$9,062,389.33	
(2048) DOJ Equitable Sharing Grant	\$193,271.14	\$0.00	\$552.73	\$192,718.41	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$193,718.41	\$0.00	\$193,718.41	
(2051) .45 Police & Fire Levy 2021	\$2,515,536.74	\$0.00	\$260,983.99	\$2,254,552.75	\$0.00	\$0.00	\$0.00	\$6,941,455.83	\$6,941,455.83	\$9,196,008.58	\$0.00	\$9,196,008.58	

(2052) Local Fiscal Recovery Fund	\$119,448.92	\$0.00	\$0.00	\$119,448.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$119,448.92	\$0.00	\$119,448.92	
(2073) Community Development Block Grant (CDBG)	\$158,942.47	\$0.00	\$0.00	\$158,942.47	\$0.00	\$0.00	\$0.00	\$1,521,870.00	\$1,521,870.00	\$1,680,812.47	\$0.00	\$1,680,812.47	
(2074) Home Loan Repay Revolving Acct	\$27,572.65	\$0.00	\$0.00	\$27,572.65	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$28,072.65	\$0.00	\$28,072.65	
(2075) CDBG Loan Repay Revolving Acct	\$7,387.23	\$0.00	\$0.00	\$7,387.23	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00	\$8,087.23	\$0.00	\$8,087.23	
(2083) Comm Dev Chip Home Program FD	\$193,434.65	\$0.00	\$0.00	\$193,434.65	\$0.00	\$0.00	\$0.00	\$465,376.00	\$465,376.00	\$658,810.65	\$0.00	\$658,810.65	
(2090) State Highway Fund	\$212,865.88	\$0.00	\$0.00	\$212,865.88	\$0.00	\$0.00	\$0.00	\$222,000.00	\$222,000.00	\$434,865.88	\$0.00	\$434,865.88	
Debt Service Fund													
(4013) Bond Retirement Fund	\$4,354.82	\$0.00	\$0.00	\$4,354.82	\$0.00	\$0.00	\$0.00	\$827,465.00	\$827,465.00	\$831,819.82	\$0.00	\$831,819.82	
Capital Projects Fund													
(3014) LDOT Improvement Fund	\$2,561,054.58	\$0.00	\$6,477.16	\$2,554,577.42	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$2,629,577.42	\$0.00	\$2,629,577.42	
(3015) Parks Improvement Fund	\$179,727.92	\$0.00	\$2,747.83	\$176,980.09	\$0.00	\$0.00	\$0.00	\$154,254.57	\$154,254.57	\$331,234.66	\$0.00	\$331,234.66	
(3016) General Improvement Fund	\$526,567.73	\$0.00	\$43,673.99	\$482,893.74	\$0.00	\$0.00	\$0.00	\$175,000.00	\$175,000.00	\$657,893.74	\$0.00	\$657,893.74	
(3020) Capital Improvement Fund	\$10,446,634.49	\$0.00	\$824,255.54	\$9,622,378.95	\$0.00	\$0.00	\$0.00	\$1,542,545.75	\$1,542,545.75	\$11,164,924.70	\$0.00	\$11,164,924.70	

(3022) Fire Impact	\$1,502,654.68	\$0.00	\$38,991.39	\$1,463,663.29	\$0.00	\$0.00	\$0.00	\$550,000.00	\$550,000.00	\$2,013,663.29	\$0.00	\$2,013,663.29	
(3030) Ety Rd TIFF - Construction	\$67.96	\$0.00	\$0.00	\$67.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67.96	\$0.00	\$67.96	
(3031) Ety Rd TIF - Service Fund (Island Capital Credits)	\$19,221.40	\$0.00	\$10,000.00	\$9,221.40	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	\$259,221.40	\$0.00	\$259,221.40	
(3060) Timbertop TIF Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$240,000.00	\$240,000.00	\$240,000.00	\$0.00	\$240,000.00	
Enterprise Fund													
(6002) Gas Fund (900,000 Adv)	\$15,305,515.94	\$0.00	\$2,917,998.15	\$12,387,517.79	\$0.00	\$0.00	\$0.00	\$21,100,366.00	\$21,100,366.00	\$33,487,883.79	\$0.00	\$33,487,883.79	
(6003) Water Fund	\$9,434,369.92	\$0.00	\$511,650.42	\$8,922,719.50	\$0.00	\$0.00	\$0.00	\$16,567,249.00	\$16,567,249.00	\$25,489,968.50	\$0.00	\$25,489,968.50	
(6004) Water Pollution Control Fund	\$17,703,015.43	\$0.00	\$443,535.79	\$17,259,479.64	\$0.00	\$0.00	\$0.00	\$16,274,343.00	\$16,274,343.00	\$33,533,822.64	\$0.00	\$33,533,822.64	
(6005) Sanitation Fund	\$3,026,902.72	\$0.00	\$337,322.86	\$2,689,579.86	\$0.00	\$0.00	\$0.00	\$6,133,300.00	\$6,133,300.00	\$8,822,879.86	\$0.00	\$8,822,879.86	
(6006) Storm Water Utility - **	\$1,684,263.13	\$0.00	\$20,420.67	\$1,663,842.46	\$0.00	\$0.00	\$0.00	\$3,825,000.00	\$3,825,000.00	\$5,488,842.46	\$0.00	\$5,488,842.46	
(6019) Storm Water Utility Reserve	\$3,349,622.90	\$0.00	\$0.00	\$3,349,622.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,349,622.90	\$0.00	\$3,349,622.90	
(6021) Storm Water Repair & Improvement	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$0.00	\$1,000,000.00	
(6022) Wellhead Protection	\$500,000.00	\$0.00	\$0.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00	\$0.00	\$500,000.00	

(6023) W.P.C. Capital Replacement Fund - **	\$1,577,210.76	\$0.00	\$49,980.08	\$1,527,230.68	\$0.00	\$0.00	\$0.00	\$240,000.00	\$240,000.00	\$1,767,230.68	\$0.00	\$1,767,230.68	
(6025) Div. of Water Improvement Fund	\$1,690,867.95	\$0.00	\$217,825.00	\$1,473,042.95	\$0.00	\$0.00	\$0.00	\$1,275,000.00	\$1,275,000.00	\$2,748,042.95	\$0.00	\$2,748,042.95	
(6026) Water Construction	\$5,116.60	\$0.00	\$0.00	\$5,116.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,116.60	\$0.00	\$5,116.60	
(6027) Water Utility Reserve	\$3,217,711.52	\$0.00	\$0.00	\$3,217,711.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,217,711.52	\$0.00	\$3,217,711.52	
(6029) Waste Water Utility Reserve	\$9,399,856.24	\$0.00	\$0.00	\$9,399,856.24	\$0.00	\$0.00	\$0.00	\$13,346,502.00	\$13,346,502.00	\$22,746,358.24	\$0.00	\$22,746,358.24	
(6030) Wastewater Construction	\$24,124.04	\$0.00	\$0.00	\$24,124.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,124.04	\$0.00	\$24,124.04	
(6096) Utility Deposit Fund	\$103,713.40	\$0.00	\$0.00	\$103,713.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,713.40	\$0.00	\$103,713.40	
Internal Service Fund													
(7006) Utilities Collection Fund	\$784,788.99	\$0.00	\$24,527.37	\$760,261.62	\$0.00	\$0.00	\$0.00	\$1,910,497.00	\$1,910,497.00	\$2,670,758.62	\$0.00	\$2,670,758.62	
(7010) Fuel Depot Fund	\$333,108.09	\$0.00	\$1,752.78	\$331,355.31	\$0.00	\$0.00	\$0.00	\$1,257,887.00	\$1,257,887.00	\$1,589,242.31	\$0.00	\$1,589,242.31	
(7020) Information Services	\$625,182.15	\$0.00	\$25,595.94	\$599,586.21	\$0.00	\$0.00	\$0.00	\$1,452,760.00	\$1,452,760.00	\$2,052,346.21	\$0.00	\$2,052,346.21	
(7022) Health Insurance Management	\$4,839,762.78	\$0.00	\$7,811.00	\$4,831,951.78	\$0.00	\$0.00	\$0.00	\$12,731,697.00	\$12,731,697.00	\$17,563,648.78	\$0.00	\$17,563,648.78	
(7030) Environmental Engineering	\$120,179.09	\$0.00	\$10,825.47	\$109,353.62	\$0.00	\$0.00	\$0.00	\$272,225.00	\$272,225.00	\$381,578.62	\$0.00	\$381,578.62	

Fiduciary Fund													
(8012) Buster - Bureau of Underground Storage Tanks	\$33,000.00	\$0.00	\$0.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,000.00	\$0.00	\$33,000.00	
(8020) Budgetary Agency Fund	\$18,972.79	\$0.00	\$0.00	\$18,972.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,972.79	\$0.00	\$18,972.79	
(8021) Utility Agency Overpayments	\$312,738.01	\$0.00	\$0.00	\$312,738.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$312,738.01	\$0.00	\$312,738.01	
(8022) Unclaimed Funds	\$401,427.25	\$0.00	\$0.00	\$401,427.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$401,427.25	\$0.00	\$401,427.25	
(8023) Code Enf. - Fire Ins. Escrow	\$104,407.53	\$0.00	\$0.00	\$104,407.53	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$184,407.53	\$0.00	\$184,407.53	
(8024) Parks Rental Deposits	\$170,406.84	\$0.00	\$0.00	\$170,406.84	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$220,406.84	\$0.00	\$220,406.84	
(8025) Treasurer Agency Fund	\$25,617.65	\$0.00	\$0.00	\$25,617.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,617.65	\$0.00	\$25,617.65	
(8034) Treasurer's Cemetary Trust Capital Fund	\$902,441.56	\$0.00	\$0.00	\$902,441.56	\$0.00	\$0.00	\$0.00	\$21,000.00	\$21,000.00	\$923,441.56	\$0.00	\$923,441.56	
(8035) Treasurer's Cemetary Interment Fund	\$278,514.80	\$0.00	\$0.00	\$278,514.80	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$318,514.80	\$0.00	\$318,514.80	
(8037) Treasurer's Post Closure Trust (Landfill)	\$607,391.98	\$0.00	\$0.00	\$607,391.98	\$0.00	\$0.00	\$0.00	\$16,000.00	\$16,000.00	\$623,391.98	\$0.00	\$623,391.98	
(8038) Transfer Facility Closure Restricted Fund	\$55,342.13	\$0.00	\$0.00	\$55,342.13	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$70,342.13	\$0.00	\$70,342.13	

(8055) Hotel Motel Tax Fund	\$39,826.29	\$0.00	\$0.00	\$39,826.29	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	\$289,826.29	\$0.00	\$289,826.29	
(8058) Violet Twp - City of Lanc. JEDD	\$2,385.93	\$0.00	\$0.00	\$2,385.93	\$0.00	\$0.00	\$0.00	\$26,250.00	\$26,250.00	\$28,635.93	\$0.00	\$28,635.93	
(8060) Escrow Deposits Fund	\$2,972,775.80	\$0.00	\$0.00	\$2,972,775.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,972,775.80	\$0.00	\$2,972,775.80	
(8097) Law Library Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,500.00	\$42,500.00	\$42,500.00	\$0.00	\$42,500.00	
Total All Funds	\$149,978,598.57	\$0.00	\$8,102,371.69	\$141,876,226.88	\$7,018,800.00	\$558,000.00	\$0.00	\$194,524,494.75	\$202,101,294.75	\$343,977,521.63	\$0.00	\$343,977,521.63	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCESREVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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	\$4,163,601.00	\$11,907,588.74
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	\$51,711,217.00	\$121,989,961.34

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: 01/26/26

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	\$21,391,674.00	\$22,580,654.98	
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	\$5,470,100.00	\$1,217,859.13	
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	\$80,730.00	\$80,730.00	\$1,300,784.51	\$1,172,750.00	\$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	
426 170- 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	\$4,508.069.00	\$10,569,962.98	
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	\$51,256,217.00	\$55,968,117.00	\$121,989,961.34	\$58,515,201.00	\$63,474,760.34	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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	\$1,586,976.00	\$4,741,598.01
Special Revenue Fund	\$1,343,847.91	\$0.00	\$2,558,979.00	\$3,902,826.91
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	\$4,145,955.00	\$10,622,175.74

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

Carri L. Brown

Agustin

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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	\$1,586,976.00	\$2,191,976.00	\$4,741,598.01	\$2,067,578.57	\$2,674,019.44	
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/P ools	\$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	\$690,622.00	\$211,348.61	
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	\$336,107.00	\$136,077.85	
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	\$145,688.00	\$105,424.71	
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	\$398,652.00	\$52,320.97	

7012 - Women Infants and Children WIC	\$124,415.25	\$0.00	\$371.58	\$124,043.67	\$0.00	\$0.00	\$0.00	\$622,767.00	\$622,767.00	\$746,810.67	\$616,314. 00	\$130,496.67	
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	\$24,137.0 0	\$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	\$145,023. 00	\$202,198.19	
7646 - Landfill / C & DD Disposal	\$295,032.88	\$0.00	\$19,615.86	\$275,417.02	\$0.00	\$0.00	\$0.00	\$180,050.00	\$180,050.00	\$455,467.02	\$240,826. 00	\$214,641.02	
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	\$70,000.0 0	\$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	\$10,000.0 0	\$45,991.82	
Total All Funds	\$6,079,598.45	\$0.00	\$208,377.71	\$5,871,220.74	\$605,000.00	\$0.00	\$0.00	\$4,145,955.00	\$4,750,955.00	\$10,622,175.74	\$4,749,92 1.57	\$5,872,254.17	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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:

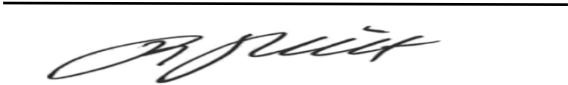
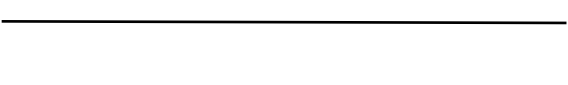

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$8,773.96	\$0.00	\$10,500.00	\$19,273.96
Special Revenue Fund	\$47,069.94	\$0.00	\$1,426,410.55	\$1,473,480.49
Total All Funds	\$55,843.90	\$0.00	\$1,436,910.55	\$1,492,754.45

Scott Duffy,
Fairfield County Major Crimes Unit
”

Carri L. Brown



Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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	\$33,000.00	\$7,704.50	
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	\$4,620.00	\$576.37	
7830 - MCIU Drug Law Enforcement Grant	\$144,114.62	\$50,000.00	\$0.00	\$94,114.62	\$0.00	\$0.00	\$0.00	\$156,310.55	\$156,310.55	\$250,425.17	\$177,000.00	\$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	\$245,100.00	\$245,100.00	\$271,069.68	\$239,200.00	\$31,869.68	

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	\$2,000.00	\$5,115.28	
7911 - MCU State Violent Crime Reduction Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78,000.00	\$78,000.00	\$78,000.00	\$78,000.00	\$0.00	
Total All Funds	\$484,302.32	\$428,458.42	\$0.00	\$55,843.90	\$0.00	\$0.00	\$0.00	\$1,436,910.55	\$1,436,910.55	\$1,492,754.45	\$1,327,470.00	\$165,284.45	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCESREVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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	\$46,100.00	\$623,400.88
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	\$331,074.00	\$3,743,402.35

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



Budget Commission:

Fiscal Year: 2026

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

[illegible]

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	\$11,700.0 0	\$1,032.65	
Total All Funds	\$2,057,781.84	\$0.00	\$248,153.49	\$1,809,628.35	\$1,602,700.00	\$0.00	\$0.00	\$331,074.00	\$1,933,774.00	\$3,743,402.35	\$1,883,53 9.00	\$1,859,863.35	

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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	\$450,100.00	\$308,904.30	
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	\$450,100.00	\$308,904.30	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Hocking Township
Submitted By: CHARLES RESSLEY

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	\$1,710,472.71	\$136,000.00	\$73,035.00	\$1,919,507.71
Special Revenue Fund	\$921,770.36	\$1,147,600.00	\$185,900.00	\$2,255,270.36
Capital Projects Fund	\$135,945.57	\$0.00	\$140,000.00	\$275,945.57
Total All Funds	\$2,768,188.64	\$1,283,600.00	\$398,935.00	\$4,450,723.64

Charles Ressler,
Hocking Township
1175 Cincinnati Zanesville Rd Sw
Lancaster, Ohio, 43130

Carri L. Brown

By _____

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Hocking Township
Submitted By: CHARLES RESSLEY

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	\$1,711,817.57	\$0.00	\$1,344.86	\$1,710,472.71	\$101,000.00	\$12,000.00	\$35,000 .00	\$61,035.00	\$209,035.00	\$1,919,507.71	\$355,965. 00	\$1,563,542.71	
Special Revenue Fund													
2011 - Motor Vehicle License Tax Fund	\$31,302.88	\$0.00	\$0.00	\$31,302.88	\$0.00	\$0.00	\$12,000 .00	\$100.00	\$12,100.00	\$43,402.88	\$27,396.0 0	\$16,006.88	
2021 - Gasoline Tax Fund	\$154,173.31	\$0.00	\$0.00	\$154,173.31	\$0.00	\$0.00	\$100,00 0.00	\$200.00	\$100,200.00	\$254,373.31	\$165,500. 00	\$88,873.31	
2031 - Road & Bridge Fund	\$376,484.57	\$0.00	\$3,631.12	\$372,853.45	\$288,000.00	\$34,000.00	\$0.00	\$0.00	\$322,000.00	\$694,853.45	\$431,000. 00	\$263,853.45	
2181 - Zoning Fund	\$34,102.39	\$0.00	\$448.96	\$33,653.43	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$43,653.43	\$27,500.0 0	\$16,153.43	
2191 - Fire Operating (Special Levy)	\$248,813.08	\$0.00	\$4,640.67	\$244,172.41	\$677,600.00	\$21,400.00	\$0.00	\$100,100.00	\$799,100.00	\$1,043,272.41	\$1,024,49 2.00	\$18,780.41	
2231 - M.V.L. Permissive Tax Fund	\$102,022.79	\$0.00	\$20,895.74	\$81,127.05	\$0.00	\$0.00	\$70,000 .00	\$100.00	\$70,100.00	\$151,227.05	\$139,741. 00	\$11,486.05	

2272 EMA ARPA Firefighter Grant	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	
2901 - Misc. State & Federal Grants	\$4,387.83	\$0.00	\$0.00	\$4,387.83	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$24,387.83	\$20,000.00	\$4,387.83	
Capital Projects Fund													
4902 Capital Project Equipment	\$10,515.36	\$0.00	\$0.00	\$10,515.36	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$110,515.36	\$100,000.00	\$10,515.36	
4905 Reserve/Acct. Res. 09-25	\$125,430.21	\$0.00	\$0.00	\$125,430.21	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$165,430.21	\$0.00	\$165,430.21	
Total All Funds	\$2,799,149.99	\$0.00	\$30,961.35	\$2,768,188.64	\$1,066,600.00	\$67,400.00	\$217,000.00	\$331,535.00	\$1,682,535.00	\$4,450,723.64	\$2,291,594.00	\$2,159,129.64	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Juvenile Detention District
Submitted By: TONYA WRIGHT

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	\$0.00	\$703,730.71
Total All Funds	\$2,293,620.29	\$0.00	\$4,258,651.00	\$6,552,271.29

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

Carri L. Brown

[Signature]

Budget Commission:

[Signature]

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Juvenile Detention District
Submitted By: TONYA WRIGHT

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	\$5,123,44 9.00	\$725,091.58	
Capital Projects Fund													
7711 - Capital Expense	\$703,730.71	\$0.00	\$0.00	\$703,730.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$703,730.71	\$0.00	\$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	\$4,258,651.00	\$4,258,651.00	\$6,552,271.29	\$5,123,44 9.00	\$1,428,822.29	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Pleasant Township
Submitted By: JAMES M. SNYDER

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	\$2,737,022.63	\$94,000.00	\$385,941.00	\$3,216,963.63
Special Revenue Fund	\$5,583,944.71	\$2,600,000.00	\$945,118.00	\$9,129,062.71
Capital Projects Fund	\$475,000.00	\$0.00	\$50,000.00	\$525,000.00
Total All Funds	\$8,795,967.34	\$2,694,000.00	\$1,381,059.00	\$12,871,026.34

James M. Snyder,
Pleasant Township
1170 Hillbrook Dr. Ne
Lancaster, Ohio, 43130

Carri L. Brown

Myra

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Pleasant Township
Submitted By: JAMES M. SNYDER

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	\$2,738,069.82	\$0.00	\$1,047.19	\$2,737,022.63	\$94,000.00	\$49,941.00	\$0.00	\$336,000.00	\$479,941.00	\$3,216,963.63	\$578,914. 00	\$2,638,049.63	
Special Revenue Fund													
(2011) Motor Vehicle License Tax Fund	\$45,000.92	\$0.00	\$0.00	\$45,000.92	\$0.00	\$21,000.00	\$0.00	\$1,250.00	\$22,250.00	\$67,250.92	\$40,000.0 0	\$27,250.92	
(2021) Gasoline Tax Fund	\$316,015.91	\$0.00	\$0.00	\$316,015.91	\$0.00	\$150,000.00	\$0.00	\$7,000.00	\$157,000.00	\$473,015.91	\$275,000. 00	\$198,015.91	
(2031) Road & Bridge Fund	\$1,494,211.61	\$0.00	\$1,344.92	\$1,492,866.69	\$509,000.00	\$503,868.00	\$0.00	\$0.00	\$1,012,868.00	\$2,505,734.69	\$1,305,93 0.00	\$1,199,804.69	
(2041) Tschopp Cemetery Fund	\$44,182.21	\$0.00	\$0.00	\$44,182.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,182.21	\$4,000.00	\$40,182.21	
(2181) Zoning	\$22,139.74	\$0.00	\$150.63	\$21,989.11	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$41,989.11	\$26,000.0 0	\$15,989.11	
(2191) Fire Operating	\$3,663,886.54	\$0.00	\$56,249.19	\$3,607,637.35	\$1,920,000.00	\$131,000.00	\$150,00 0.00	\$110,000.00	\$2,311,000.00	\$5,918,637.35	\$2,490,15 0.00	\$3,428,487.35	

(2231) MVL Permissive Tax Fund	\$56,252.52	\$0.00	\$0.00	\$56,252.52	\$21,000.00	\$0.00	\$0.00	\$1,000.00	\$22,000.00	\$78,252.52	\$50,000.00	\$28,252.52	
Capital Projects Fund													
4901 Fire Apparatus Fund	\$475,000.00	\$0.00	\$0.00	\$475,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$525,000.00	\$0.00	\$525,000.00	
Total All Funds	\$8,854,759.27	\$0.00	\$58,791.93	\$8,795,967.34	\$2,544,000.00	\$855,809.00	\$150,000.00	\$525,250.00	\$4,075,059.00	\$12,871,026.34	\$4,769,994.00	\$8,101,032.34	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Port 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	\$0.00	\$0.00	\$150,000.00	\$150,000.00
Total All Funds	\$0.00	\$0.00	\$150,000.00	\$150,000.00

Angel Conrad,
Port Authority
”

Carri L. Brown

Myra

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Port 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													
7865 - General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$80,000.00	\$70,000.00	
Total All Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$80,000.00	\$70,000.00	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Rushcreek Township
Submitted By: LISA BURNWORTH

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	\$597,467.11	\$93,500.00	\$61,475.00	\$752,442.11
Special Revenue Fund	\$4,147,864.53	\$1,208,500.00	\$419,200.00	\$5,775,564.53
Capital Projects Fund	\$125,000.00	\$0.00	\$25,000.00	\$150,000.00
Total All Funds	\$4,870,331.64	\$1,302,000.00	\$505,675.00	\$6,678,006.64

Lisa Burnworth,
Rushcreek Township
P.O. Box 88
Bremen, Ohio, 43107

Carri L. Brown

Myra

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Rushcreek Township
Submitted By: LISA BURNWORTH

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	\$597,604.07	\$0.00	\$136.96	\$597,467.11	\$60,500.00	\$7,700.00	\$33,000 .00	\$53,775.00	\$154,975.00	\$752,442.11	\$459,447. 57	\$292,994.54	
Special Revenue Fund													
2011 - Motor Vehicle License Tax Fund	\$130,521.35	\$0.00	\$0.00	\$130,521.35	\$0.00	\$0.00	\$0.00	\$17,800.00	\$17,800.00	\$148,321.35	\$35,000.0 0	\$113,321.35	
2021 - Gasoline Tax Fund	\$834,444.38	\$0.00	\$0.00	\$834,444.38	\$0.00	\$0.00	\$0.00	\$149,000.00	\$149,000.00	\$983,444.38	\$417,000. 00	\$566,444.38	
2031 - Road & Bridge Fund	\$736,826.13	\$0.00	\$0.00	\$736,826.13	\$206,000.00	\$22,000.00	\$0.00	\$350.00	\$228,350.00	\$965,176.13	\$517,509. 00	\$447,667.13	
2181 - Zoning Fund	\$19,140.31	\$0.00	\$20.30	\$19,120.01	\$0.00	\$0.00	\$0.00	\$10,450.00	\$10,450.00	\$29,570.01	\$11,975.0 0	\$17,595.01	
2191 - Fire Operating	\$1,576,804.40	\$0.00	\$1,694.72	\$1,575,109.68	\$650,000.00	\$53,000.00	\$0.00	\$128,600.00	\$831,600.00	\$2,406,709.68	\$899,086. 50	\$1,507,623.18	
2192 - Road Improvement Fund	\$729,555.64	\$0.00	\$613.68	\$728,941.96	\$325,000.00	\$32,000.00	\$0.00	\$3,200.00	\$360,200.00	\$1,089,141.96	\$805,580. 00	\$283,561.96	

2231 Permissive MVL	\$122,900.79	\$0.00	\$0.00	\$122,900.79	\$0.00	\$0.00	\$27,500 .00	\$2,800.00	\$30,300.00	\$153,200.79	\$95,000.0 0	\$58,200.79	
2272 ARPA Fiscal Recovery Fund	\$0.23	\$0.00	\$0.00	\$0.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.23	\$0.23	\$0.00	
Capital Projects Fund													
4901 - Fund A (Squad 125,000 in 10 yrs, starts FY 2011)	\$125,000.00	\$0.00	\$0.00	\$125,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$150,000.00	\$0.00	\$150,000.00	
Total All Funds	\$4,872,797.30	\$0.00	\$2,465.66	\$4,870,331.64	\$1,241,500.00	\$114,700.00	\$60,500 .00	\$390,975.00	\$1,807,675.00	\$6,678,006.64	\$3,240.59 8.30	\$3,437,408.34	

REVISÉD CODE SECTION 5705.36

Date: 01/26/26

Submitted By: Lori Hampshire

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$209,985.94	\$0.00	\$718,788.00	\$928,773.94
Total All Funds	\$209,985.94	\$0.00	\$718,788.00	\$928,773.94

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Budget Commission:

Carri L. Brown

Эрнст

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Soil & Water Conservation 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													
7026 - General	\$209,985.94	\$0.00	\$0.00	\$209,985.94	\$0.00	\$0.00	\$0.00	\$718,788.00	\$718,788.00	\$928,773.94	\$804,843.00	\$123,930.94	
Total All Funds	\$209,985.94	\$0.00	\$0.00	\$209,985.94	\$0.00	\$0.00	\$0.00	\$718,788.00	\$718,788.00	\$928,773.94	\$804,843.00	\$123,930.94	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCESREVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Village Of Amanda

Submitted By: CARRIE AYERS

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	\$610,716.98	\$36,300.00	\$290,425.00	\$937,441.98
Special Revenue Fund	\$995,000.03	\$150,800.00	\$240,000.00	\$1,385,800.03
Capital Projects Fund	\$666.80	\$0.00	\$0.00	\$666.80
Enterprise Fund	\$784,638.75	\$0.00	\$485,250.00	\$1,269,888.75
Total All Funds	\$2,391,022.56	\$187,100.00	\$1,015,675.00	\$3,593,797.56

Carrie Ayers,
Village Of Amanda
P.O. Box 250
Amanda, Ohio, 43102



Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Village Of Amanda
Submitted By: CARRIE AYERS

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	\$610,716.98	\$0.00	\$0.00	\$610,716.98	\$36,300.00	\$4,900.00	\$0.00	\$285,525.00	\$326,725.00	\$937,441.98	\$887,358. 40	\$50,083.58	
Special Revenue Fund													
2011 Street Fund	\$440,123.40	\$0.00	\$0.00	\$440,123.40	\$0.00	\$0.00	\$150,80 0.00	\$0.00	\$150,800.00	\$590,923.40	\$544,171. 75	\$46,751.65	
2012 Street Levy	\$705,542.64	\$0.00	\$150,666.01	\$554,876.63	\$0.00	\$0.00	\$0.00	\$240,000.00	\$240,000.00	\$794,876.63	\$788,943. 97	\$5,932.66	
Enterprise Fund													
5101 Water Operating	\$352,471.31	\$0.00	\$0.00	\$352,471.31	\$0.00	\$0.00	\$0.00	\$220,750.00	\$220,750.00	\$573,221.31	\$563,168. 59	\$10,052.72	
5102 Water Reserve	\$126,000.00	\$0.00	\$0.00	\$126,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$126,000.00	\$126,000. 00	\$0.00	
5103 Water Debt Service	\$49,922.61	\$0.00	\$0.00	\$49,922.61	\$0.00	\$0.00	\$0.00	\$126,000.00	\$126,000.00	\$175,922.61	\$126,000. 00	\$49,922.61	

5201 Sewer Operating	\$137,155.41	\$0.00	\$0.00	\$137,155.41	\$0.00	\$0.00	\$0.00	\$80,500.00	\$80,500.00	\$217,655.41	\$202,038.55	\$15,616.86	
5202 Sewer Reserve Fund	\$55,065.42	\$0.00	\$0.00	\$55,065.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,065.42	\$55,065.42	\$0.00	
5203 Sewer - Bond Retirement (from #3101)	\$63,974.49	\$0.00	\$0.00	\$63,974.49	\$0.00	\$0.00	\$0.00	\$58,000.00	\$58,000.00	\$121,974.49	\$58,000.00	\$63,974.49	
5901 Other (Plow Donation)	\$49.51	\$0.00	\$0.00	\$49.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49.51	\$0.00	\$49.51	
Capital Projects Fund													
D3 Construction Fund	\$666.80	\$0.00	\$0.00	\$666.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$666.80	\$0.00	\$666.80	
Total All Funds	\$2,541,688.57	\$0.00	\$150,666.01	\$2,391,022.56	\$36,300.00	\$4,900.00	\$150,800.00	\$1,010,775.00	\$1,202,775.00	\$3,593,797.56	\$3,350,746.68	\$243,050.88	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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	\$1,173,650.00	\$1,689,006.00
Special Revenue Fund	\$938,433.00	\$0.00	\$910,250.00	\$1,848,683.00
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	\$2,408,940.00	\$131,000.00	\$5,362,388.00	\$7,902,328.00

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

Carri L. Brown

Agustin

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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	\$1,156,450.00	\$1,304,650.00	\$1,689,006.00	\$0.00	\$1,689,006.00	
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	\$0.00	\$828,065.00	
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	\$0.00	\$53,356.00	
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	\$0.00	\$712,144.00	
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	\$0.00	\$31,000.00	
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	\$0.00	\$120,500.00	
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	\$0.00	\$77,211.00	

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	\$0.00	\$1,624.00	
2901 Mayor's Court Computer Fund	\$6,050.00	\$0.00	\$0.00	\$6,050.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$9,050.00	\$0.00	\$9,050.00	
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	\$0.00	\$4,473.00	
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	\$0.00	\$591,543.00	
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	\$0.00	\$846,165.00	
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	\$0.00	\$172,542.00	
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	\$0.00	\$42,659.00	
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	\$0.00	\$487,064.00	
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	\$0.00	\$567,143.00	
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	\$0.00	\$398,500.00	
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	\$0.00	\$671,570.00	

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	\$0.00	\$300,076.00	
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	\$0.00	\$178,859.00	
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	\$0.00	\$100,260.00	
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	
Total All Funds	\$2,507,620.00	\$0.00	\$98,680.00	\$2,408,940.00	\$131,000.00	\$17,200.00	\$0.00	\$5,345,188.00	\$5,493,388.00	\$7,902,328.00	\$0.00	\$7,902,328.00	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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	\$1,085,885.00	\$3,694,617.34
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	\$1,437,104.59	\$3,150,350.71
Fiduciary Fund	\$17,811.50	\$0.00	\$0.00	\$17,811.50
Total All Funds	\$4,759,328.44	\$0.00	\$2,786,866.89	\$7,546,195.33

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

Carri L. Brown

[Signature]

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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	\$1,085,885.00	\$1,085,885.00	\$3,694,617.34	\$1,410,466.88	\$2,284,150.46	
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	\$33,367.65	\$206,091.78	
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	\$20,000.00	\$39,049.82	
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	\$10,000.00	\$32,771.09	
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	\$483,240.00	\$483,240.00	\$1,758,695.62	\$803,837.02	\$954,858.60	
5201 - Sewer Fund	\$102,892.01	\$0.00	\$0.00	\$102,892.01	\$0.00	\$0.00	\$0.00	\$594,210.59	\$594,210.59	\$697,102.60	\$661,950.40	\$35,152.20	
5601 - Stormwater	\$322,467.15	\$0.00	\$0.00	\$322,467.15	\$0.00	\$0.00	\$0.00	\$52,800.00	\$52,800.00	\$375,267.15	\$31,785.83	\$343,481.32	
5602 - Solid Waste	\$9,803.77	\$0.00	\$0.00	\$9,803.77	\$0.00	\$0.00	\$0.00	\$306,854.00	\$306,854.00	\$316,657.77	\$200,000.00	\$116,657.77	

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	\$2,786,866.89	\$2,786,866.89	\$7,546,195.33	\$3,295,657.78	\$4,250,537.55	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Village Of Pleasantville
Submitted By: PENNY MARQUART

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	\$11,722.27	\$50,300.00	\$344,355.00	\$406,377.27
Special Revenue Fund	\$82,257.09	\$42,000.00	\$91,060.00	\$215,317.09
Enterprise Fund	\$126,313.81	\$0.00	\$265,275.00	\$391,588.81
Fiduciary Fund	\$67,288.18	\$0.00	\$297,400.00	\$364,688.18
Total All Funds	\$287,581.35	\$92,300.00	\$998,090.00	\$1,377,971.35

Penny Marquart,
Village Of Pleasantville
Box 193
Pleasantville, Ohio, 43148

Carri L. Brown

Agustin

Budget Commission:

Fiscal Year: 2026

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Village Of Pleasantville
Submitted By: PENNY MARQUART

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	\$11,722.27	\$0.00	\$0.00	\$11,722.27	\$50,300.00	\$6,200.00	\$0.00	\$338,155.00	\$394,655.00	\$406,377.27	\$386,629.70	\$19,747.57	
Special Revenue Fund													
2011 Street Fund	\$2,237.35	\$0.00	\$0.00	\$2,237.35	\$0.00	\$0.00	\$0.00	\$45,050.00	\$45,050.00	\$47,287.35	\$41,950.00	\$5,337.35	
2021 State Highway Fund	\$15,372.72	\$0.00	\$0.00	\$15,372.72	\$0.00	\$0.00	\$0.00	\$3,900.00	\$3,900.00	\$19,272.72	\$5,000.00	\$14,272.72	
2041 Parks & Recreation	\$1,380.77	\$0.00	\$0.00	\$1,380.77	\$20,000.00	\$2,200.00	\$0.00	\$25,650.00	\$47,850.00	\$49,230.77	\$47,637.10	\$1,593.67	
2091 Police Levy Fund	\$31,899.17	\$0.00	\$0.00	\$31,899.17	\$22,000.00	\$2,700.00	\$0.00	\$0.00	\$24,700.00	\$56,599.17	\$24,560.00	\$32,039.17	
2101 Permissive Tax	\$31,367.08	\$0.00	\$0.00	\$31,367.08	\$0.00	\$0.00	\$0.00	\$11,560.00	\$11,560.00	\$42,927.08	\$11,000.00	\$31,927.08	
Enterprise Fund													

(5101) Water Fund	\$86,058.66	\$0.00	\$0.00	\$86,058.66	\$0.00	\$0.00	\$0.00	\$210,000.00	\$210,000.00	\$296,058.66	\$201,225.00	\$94,833.66	
(5721) Water Capital Imp	\$7,324.68	\$0.00	\$0.00	\$7,324.68	\$0.00	\$0.00	\$0.00	\$31,807.80	\$31,807.80	\$39,132.48	\$31,807.80	\$7,324.68	
(5722) Enterprise Debt Service	\$564.19	\$0.00	\$0.00	\$564.19	\$0.00	\$0.00	\$0.00	\$20,467.20	\$20,467.20	\$21,031.39	\$20,467.20	\$564.19	
(5781) Water/Sewer Deposit Fund	\$32,366.28	\$0.00	\$0.00	\$32,366.28	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$35,366.28	\$3,000.00	\$32,366.28	
Fiduciary Fund													
9101 Unclaimed Monies	\$1,880.07	\$0.00	\$0.00	\$1,880.07	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$2,880.07	\$1,000.00	\$1,880.07	
9901 Walnut Creek Sewer District Fund	\$196.70	\$0.00	\$0.00	\$196.70	\$0.00	\$0.00	\$0.00	\$290,000.00	\$290,000.00	\$290,196.70	\$290,000.00	\$196.70	
9902 Mayor's Court	\$12,683.17	\$0.00	\$0.00	\$12,683.17	\$0.00	\$0.00	\$0.00	\$3,400.00	\$3,400.00	\$16,083.17	\$3,400.00	\$12,683.17	
9903 Custodial Pleasantville Festival	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	
9904 Custodial Pleasantville Queens	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	
9976 WCSD Deposit Trust Fund	\$17,528.24	\$0.00	\$0.00	\$17,528.24	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$20,528.24	\$3,000.00	\$17,528.24	
Total All Funds	\$287,581.35	\$0.00	\$0.00	\$287,581.35	\$92,300.00	\$11,100.00	\$0.00	\$986,990.00	\$1,090,390.00	\$1,377,971.35	\$1,105,676.80	\$272,294.55	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Village Of West Rushville
Submitted By: JENNIFER EFFINGER

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	\$65,938.19	\$5,600.00	\$11,625.00	\$83,163.19
Special Revenue Fund	\$24,809.30	\$0.00	\$10,995.00	\$35,804.30
Total All Funds	\$90,747.49	\$5,600.00	\$22,620.00	\$118,967.49


Jennifer Effinger,
Village Of West Rushville
7410 Grubb Rd
Thornville, Ohio, 43076

Carri L. Brown



Budget Commission:





Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Village Of West Rushville
Submitted By: JENNIFER EFFINGER

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	\$65,938.19	\$0.00	\$0.00	\$65,938.19	\$5,600.00	\$0.00	\$0.00	\$11,625.00	\$17,225.00	\$83,163.19	\$36,820.00	\$46,343.19	
Special Revenue Fund													
2011 Street Maintenance & RepairFund	\$24,809.30	\$0.00	\$0.00	\$24,809.30	\$0.00	\$0.00	\$0.00	\$10,995.00	\$10,995.00	\$35,804.30	\$12,000.00	\$23,804.30	
Total All Funds	\$90,747.49	\$0.00	\$0.00	\$90,747.49	\$5,600.00	\$0.00	\$0.00	\$22,620.00	\$28,220.00	\$118,967.49	\$48,820.00	\$70,147.49	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCESREVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Violet Township

Submitted By: VANESSA NIEKAMP

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	\$5,215,084.43	\$1,356,800.66	\$6,735,065.84	\$13,306,950.93
Special Revenue Fund	\$15,497,648.19	\$22,296,381.39	\$3,978,866.47	\$41,772,896.05
Debt Service Fund	\$151,704.75	\$0.00	\$1,921,907.82	\$2,073,612.57
Capital Projects Fund	\$7,327,407.49	\$0.00	\$750,000.00	\$8,077,407.49
Permanent Fund	\$584,059.12	\$0.00	\$713,043.91	\$1,297,103.03
Total All Funds	\$28,775,903.98	\$23,653,182.05	\$14,098,884.04	\$66,527,970.07

Vanessa Niekamp,
Violet Township
10190 Blacklick-Eastern Rd
Pickerington, Ohio, 43147



Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Violet Township
Submitted By: VANESSA NIEKAMP

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	\$5,215,084.43	\$0.00	\$0.00	\$5,215,084.43	\$1,014,900.00	\$135,600.00	\$341,90 0.66	\$6,599,465.84	\$8,091,866.50	\$13,306,950.93	\$3,770,54 9.99	\$9,536,400.94	
Special Revenue Fund													
2011 Motor Vehicle License Tax Fund	\$118,905.24	\$0.00	\$0.00	\$118,905.24	\$0.00	\$0.00	\$46,758 .88	\$15,321.93	\$62,080.81	\$180,986.05	\$75,000.0 0	\$105,986.05	
2021 Gasoline Tax Fund	\$584,094.75	\$0.00	\$0.00	\$584,094.75	\$0.00	\$0.00	\$381.79 0.80	\$72,319.44	\$454,110.24	\$1,038,204.99	\$450,000. 00	\$588,204.99	
2031 Road & Bridge Fund	\$2,129,748.53	\$0.00	\$0.00	\$2,129,748.53	\$2,344,300.00	\$213,000.00	\$0.00	\$48,526.00	\$2,605,826.00	\$4,735,574.53	\$2,887,46 0.38	\$1,848,114.15	
2111 Fire Operating	\$8,007,619.65	\$0.00	\$0.00	\$8,007,619.65	\$18,970,500.0 0	\$1,349,000.0 0	\$0.00	\$977,729.79	\$21,297,229.79	\$29,304,849.44	\$21,258,4 26.97	\$8,046,422.47	
2191 Senior Citizens	\$195,533.96	\$0.00	\$0.00	\$195,533.96	\$217,600.00	\$27,000.00	\$0.00	\$0.00	\$244,600.00	\$440,133.96	\$242,050. 00	\$198,083.96	
2231 Motor Vehicle Permissive Tax	\$95,661.86	\$0.00	\$0.00	\$95,661.86	\$0.00	\$0.00	\$335.43 1.71	\$0.00	\$335,431.71	\$431,093.57	\$235,000. 00	\$196,093.57	

2901 Wages & Benefits Stabilization (5705.13B)	\$150,000.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	
2902 Fire Wage & Stabilization	\$1,866,852.99	\$0.00	\$0.00	\$1,866,852.99	\$0.00	\$0.00	\$0.00	\$360,000.00	\$360,000.00	\$2,226,852.99	\$310,000.00	\$1,916,852.99	
2905 Rainy Day Fund	\$149,640.00	\$0.00	\$0.00	\$149,640.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$149,640.00	\$0.00	\$149,640.00	
2907 Wages & Benefits Stabilization (R&B)	\$150,000.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	
2908 CEDA Fund (5705.09)(F)	\$2,045,526.23	\$0.00	\$0.00	\$2,045,526.23	\$0.00	\$0.00	\$0.00	\$900,000.00	\$900,000.00	\$2,945,526.23	\$500,000.00	\$2,445,526.23	
2909 Opioid Settlement	\$4,064.98	\$0.00	\$0.00	\$4,064.98	\$0.00	\$0.00	\$0.00	\$15,969.31	\$15,969.31	\$20,034.29	\$0.00	\$20,034.29	
Debt Service Fund													
3101 Township Barn	\$30,872.18	\$0.00	\$0.00	\$30,872.18	\$0.00	\$0.00	\$0.00	\$245,475.32	\$245,475.32	\$276,347.50	\$245,475.32	\$30,872.18	
3102 Fire Bond Retirement	\$2,979.25	\$0.00	\$0.00	\$2,979.25	\$0.00	\$0.00	\$0.00	\$344,000.00	\$344,000.00	\$346,979.25	\$343,263.10	\$3,716.15	
3103 Wigwam Bond Retirement	\$117,853.32	\$0.00	\$0.00	\$117,853.32	\$0.00	\$0.00	\$0.00	\$226,988.13	\$226,988.13	\$344,841.45	\$226,988.13	\$117,853.32	
3104 Fire #593 Bond Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,105,444.37	\$1,105,444.37	\$1,105,444.37	\$1,105,444.37	\$0.00	
Capital Projects Fund													
4908 Capital Projects - Fire (5705.13)(C)	\$327,407.49	\$0.00	\$0.00	\$327,407.49	\$0.00	\$0.00	\$0.00	\$750,000.00	\$750,000.00	\$1,077,407.49	\$750,000.00	\$327,407.49	

4909 Capital Projects - Event Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4910 Capital Projects - Theater	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4911 Fire Station 593	\$7,000,000.00	\$0.00	\$0.00	\$7,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000,000.00	\$7,000.00 0.00	\$0.00	
Permanent Fund													
2401 Eastchester Lighting	\$6,528.29	\$0.00	\$0.00	\$6,528.29	\$0.00	\$0.00	\$0.00	\$6,210.00	\$6,210.00	\$12,738.29	\$6,210.00	\$6,528.29	
2402 Building Permits (Contract Services)	\$577,530.83	\$0.00	\$0.00	\$577,530.83	\$0.00	\$0.00	\$0.00	\$706,833.91	\$706,833.91	\$1,284,364.74	\$830,200. 00	\$454,164.74	
Total All Funds	\$28,775,903.98	\$0.00	\$0.00	\$28,775,903.98	\$22,547,300.0 0	\$1,724,600.0 0	\$1,105,882.05	\$12,374,284.04	\$37,752,066.09	\$66,527,970.07	\$40,236,0 68.26	\$26,291,901.81	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCESREVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Walnut Township L.S.D.

Submitted By: JILL BRADFORD

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	\$5,505,276.65	\$8,284,127.00	\$3,325,424.00	\$17,114,827.65
Special Revenue Fund	\$73,214.62	\$0.00	\$677,990.92	\$751,205.54
Capital Projects Fund	\$3,251,610.91	\$0.00	\$5,206,000.00	\$8,457,610.91
Enterprise Fund	\$91,954.94	\$0.00	\$444,650.00	\$536,604.94
Internal Service Fund	\$154,345.97	\$0.00	\$2,204,911.50	\$2,359,257.47
Fiduciary Fund	\$0.00	\$0.00	\$7,000.00	\$7,000.00
Total All Funds	\$9,076,403.09	\$8,284,127.00	\$11,865,976.42	\$29,226,506.51

Jill Bradford,
Walnut Township L.S.D.
11850 Lancaster Street
Millersport, Ohio, 43046



Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Walnut Township L.S.D.
Submitted By: JILL BRADFORD

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 *	\$6,017,162.82	\$0.00	\$511,886.17	\$5,505,276.65	\$8,284,127.00	\$652,823.00	\$0.00	\$2,672,601.00	\$11,609,551.00	\$17,114,827.65	\$15,463,303.17	\$1,651,524.48	
Special Revenue Fund													
018 Public School Support	\$20,497.62	\$0.00	\$0.00	\$20,497.62	\$0.00	\$0.00	\$0.00	\$20,100.00	\$20,100.00	\$40,597.62	\$11,250.00	\$29,347.62	
019 Teen Eco Summit Project Grant	\$752.04	\$0.00	\$0.00	\$752.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$752.04	\$748.00	\$4.04	
035 Termination Benefits (old 022)	\$34,408.69	\$0.00	\$0.00	\$34,408.69	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$64,408.69	\$27,600.00	\$36,808.69	
200 Student Activity Fund	\$48,657.05	\$0.00	\$283.68	\$48,373.37	\$0.00	\$0.00	\$0.00	\$38,406.48	\$38,406.48	\$86,779.85	\$33,833.68	\$52,946.17	
300 Athletic Fund	\$120,691.25	\$0.00	\$11,917.65	\$108,773.60	\$0.00	\$0.00	\$0.00	\$132,452.17	\$132,452.17	\$241,225.77	\$159,367.65	\$81,858.12	
451 Data Communicatio ns Support - One Net	\$778.14	\$0.00	\$0.00	\$778.14	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,778.14	\$3,600.00	\$1,178.14	

499 Misc State Grants	\$141.80	\$0.00	\$0.00	\$141.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$141.80	\$141.80	\$0.00	
516 9010 IDEA-B - FY2014	-\$92,212.95	\$0.00	\$0.00	-\$92,212.95	\$0.00	\$0.00	\$0.00	\$220,212.95	\$220,212.95	\$128,000.00	\$128,000.00	\$0.00	
551 Limited English Prof	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
572 Title I (formerly Chapter I)	-\$7,387.34	\$0.00	\$0.00	-\$7,387.34	\$0.00	\$0.00	\$0.00	\$132,183.97	\$132,183.97	\$124,796.63	\$103,000.00	\$21,796.63	
584 Title IV Safe & Drug Free Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	
587 IDEA Preschool-Handicapped	-\$1,430.56	\$0.00	\$0.00	-\$1,430.56	\$0.00	\$0.00	\$0.00	\$2,930.56	\$2,930.56	\$1,500.00	\$1,500.00	\$0.00	
590 Title II-A FY03	-\$3,888.20	\$0.00	\$225.00	-\$4,113.20	\$0.00	\$0.00	\$0.00	\$23,338.20	\$23,338.20	\$19,225.00	\$19,225.00	\$0.00	
599 Misc Federal	-\$35,366.59	\$0.00	\$0.00	-\$35,366.59	\$0.00	\$0.00	\$0.00	\$64,366.59	\$64,366.59	\$29,000.00	\$29,000.00	\$0.00	
Capital Projects Fund													
003 Permanent Improvement Fund	\$319,753.96	\$0.00	\$8,760.00	\$310,993.96	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	\$560,993.96	\$212,760.00	\$348,233.96	
070 Projects	\$3,565,511.95	\$0.00	\$624,895.00	\$2,940,616.95	\$0.00	\$0.00	\$0.00	\$4,956,000.00	\$4,956,000.00	\$7,896,616.95	\$7,192,324.42	\$704,292.53	
Enterprise Fund													
006 Lunchroom Fund	\$566.33	\$0.00	\$214.13	\$352.20	\$0.00	\$0.00	\$0.00	\$428,500.00	\$428,500.00	\$428,852.20	\$399,214.13	\$29,638.07	

009 Uniform Supplies Fund	\$93,900.95	\$0.00	\$2,298.21	\$91,602.74	\$0.00	\$0.00	\$0.00	\$16,150.00	\$16,150.00	\$107,752.74	\$41,298.2 1	\$66,454.53	
Internal Service Fund													
007 Donations/Tru st Fund	\$154,345.97	\$0.00	\$0.00	\$154,345.97	\$0.00	\$0.00	\$0.00	\$58,800.00	\$58,800.00	\$213,145.97	\$49,000.0 0	\$164,145.97	
024 Employee Benefits Self Insurance	\$159,111.33	\$0.00	\$159,111.33	\$0.00	\$0.00	\$0.00	\$0.00	\$2,146,111.50	\$2,146,111.50	\$2,146,111.50	\$2,146,11 1.33	\$0.17	
Fiduciary Fund													
022 Tournament Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00	\$6,000.00	\$1,000.00	
Total All Funds	\$10,395,994.26	\$0.00	\$1,319,591.17	\$9,076,403.09	\$8,284,127.00	\$652,823.00	\$0.00	\$11,213,153.42	\$20,150,103.42	\$29,226,506.51	\$26,037,2 77.39	\$3,189,229.12	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Workforce Innovation
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	\$4,346.01	\$0.00	\$2,349,501.00	\$2,353,847.01
Total All Funds	\$4,346.01	\$0.00	\$2,349,501.00	\$2,353,847.01

Angel Conrad - Economic Development,
Workforce Innovation
”

Carri L. Brown

Angel Conrad

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026
Taxing Authority: Workforce Innovation
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													
7831 - General	\$4,346.01	\$0.00	\$0.00	\$4,346.01	\$0.00	\$0.00	\$0.00	\$2,349,501.00	\$2,349,501.00	\$2,353,847.01	\$2,337,501.00	\$16,346.01	
Total All Funds	\$4,346.01	\$0.00	\$0.00	\$4,346.01	\$0.00	\$0.00	\$0.00	\$2,349,501.00	\$2,349,501.00	\$2,353,847.01	\$2,337,501.00	\$16,346.01	

To: The Fairfield County Budget Commission | From: Amanda Rollins, Settlements Analyst | Date: 02/02/26
Subject: Budget Packet For Schools (resolutions 02.02.26.b & 02.02.26.c)

Please see the attached proposed tax rates for tax levy year 2026, collection 2027 for Fairfield County school districts, and official certificates of estimated resources. There are 8 Schedule As (tax rates) and 8 official certificates of resources. The following school districts have Schedule A's and official certificate of estimated resources for approval:

The carryover balances for each school district are reasonable for the budgets presented. No school district has a balance that exceeds 100% of the previous year expense budget.

The chart below outlines the official 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.	\$35,252,686.00	001-0000 General Fund	General Fund	Added Taxes and Rollbacks from Schedule A TY2025/CY2026, added income tax to "other taxes" and adjusted other sources to align with forecast.	Y
Berne Union L.S.D	\$25,661,671.00	(001-0000) General Fund *	General Fund	Added Taxes and Rollback from Schedule A TY2025/CY2026, updated Other Tax to reflect Income Tax projection and updated Other Sources to align with FY2027 plan.	Y
Bloom Carroll L.S.D	\$44,820,058.00	(001-0000) General Fund *	General Fund	Added Taxes and Rollbacks from Schedule A TY2025/CY2026, updated "other taxes" to reflect income tax, adjusted "other sources" to align with 5-year plan estimates.	Y
Fairfield Union L.S.D	\$41,188,306.00	001 General Fund *	General Fund	Added Taxes and Rollback from Schedule A TY2025/CY2026. Updated "other	Y

				taxes" for Income Tax. Adjusted "other sources" to align with FY2027 total resources on plan.	
Fairfield Union L.S.D	\$1,714,687.78	003 Permanent Improvement (Levy) *	Capital Projects Fund	Added Taxes and Rollback from Schedule A TY2025/CY2026. Removed "other sources" for levy fund.	Y
Fairfield Union L.S.D	\$6,150,764.73	002 Bond Retirement	Debt Service Fund	Added Taxes and Rollbacks from Schedule A TY2026/CY2026. Removed "other sources" for levy fund.	Y
Lancaster City School District	\$17,457,864.66	002 Bond Retirement (incl 264 Notes)	Debt Service Fund	Added Taxes and Rollbacks from Schedule A TY2025 CY2026.	Y
Lancaster City School District	\$6,129,432.50	003 Permanent Improvement	Capital Projects Fund	Added Taxes and Rollbacks from Schedule A TY2026/CY2026.	Y
Lancaster City School District	\$140,000,454.00	(001-0000-00) General Fund *	General Fund	Added Taxes and Rollbacks from Schedule A TY2025/CY2026, added "other taxes" for Income Tax, adjusted "other sources" to align with forecast.	Y
Liberty Union - Thurston L.S.D	\$27,567,886.00	(001-0000) General Fund *	General Fund	Added Taxes and Rollbacks from Schedule A TY2025/CY2026, corrected "other taxes" to reflect Income Tax estimate and updated "other sources" to align	Y

				with forecast FY2027.	
Liberty Union - Thurston L.S.D	\$814,741.13	002-9000 Debt Service Refinancing	Debt Service Fund	Added Taxes and Rollbacks from Schedule A TY2025/CY2026. Removed "other sources" estimate which believed to have been entered for tax collections.	Y
Liberty Union - Thurston L.S.D	\$409,044.05	003 Permanent Improvement *	Capital Projects Fund	Added Taxes and Rollbacks from Schedule A TY2025/CY2026.	Y
Pickerington L.S.D.	\$192,064,360.00	001-0000 General Fund *	General Fund	Added Taxes and Rollbacks from Schedule A TY2025/CY2026, added "other taxes" for Income Tax, adjusted "other sources" to align with forecast for FY2027.	Y
Pickerington L.S.D.	\$29,201,628.24	002-9001 Bond Ret.	Debt Service Fund	Added Taxes and Rollbacks from Schedule A TY2025/CY2026.	Y
Pickerington L.S.D.	\$4,413,125.02	003-0000 Permanent Improvement Fund	Capital Projects Fund	Added Taxes and Rollbacks from Schedule A TY2025/CY2026.	Y
Walnut Township L.S.D.	\$18,904,167.00	(001-0000) General Fund *	General Fund	Added Taxes and Rollbacks from Schedule A TY2025/CY2026. Updated "other taxes" for Income Tax and adjusted "other sources" to align with FY2027 plan.	Y

02.02.26.b 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.

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

WHEREAS, The County Auditor's Office has notified entities of the need to provide the estimated unencumbered cash balance as of 7.1.2026; the estimated revenues by fund; a list of transfers in and transfers out; the most recent audit report; and if carryover balances exceed 5 years of current expenditures, a summary of a 5-year plan;

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

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

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

Section 1. The Fairfield County Budget Commission approves the attached tax collection estimates and tax rates to be levied for tax year 2026, for collections in 2027, as attached, for the listed taxing districts. These estimates and rates are documented on "Schedule A".

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

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

Prepared by: Amanda Rollins, Settlements Analyst

Supplemental materials are attached.

Schedule Form - Amanda Clearcreek L.S.D.

Tax Year: 2025 - CollectionYear: 2026

SCHEDULE A

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

FUND		Amount Inside 10ML	Amount Outside 10ML	Total	County Auditor's Estimate	
					Inside 10ML	Outside 10ML
Type		Col I	Col II	Col III	Col IV	Col V
C	GENERAL (INSIDE) CURRENT--OUTSIDE	\$1,152,299.50	\$7,428,654.21	\$8,580,953.71	4.70	30.30
Total		\$1,152,299.50	\$7,428,654.21	\$8,580,953.71	4.70	30.30
** RATES AND AMOUNTS DO NOT REFLECT LEVY LOSS REIMBURSEMENTS from STATE **						

* 10ML = 10 Mill Limitation

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND		Max Rate Authorized to be Levied	County Auditor's Estimate of Yield of Levy
GENERAL FUND			
C	CURRENT--OUTSIDE Levy authorized by voters on 00/00/76 for a period not to exceed CONT years. Expires Tax Year CONT	17.60	\$4,314,993.87
C	CURRENT--OUTSIDE Levy authorized by voters on 8/25/1977 for a period not to exceed CONT years. Expires Tax Year CONT	7.70	\$1,887,809.82
C	CURRENT--OUTSIDE Levy authorized by voters on 5/2/1989 for a period not to exceed CONT years. Expires Tax Year CONT	5.00	\$1,225,850.53
SPECIAL LEVY FUNDS			

Schedule Form - Berne Union L.S.D

Tax Year: 2025 - CollectionYear: 2026

SCHEDULE A

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

FUND		Amount Inside 10ML	Amount Outside 10ML	Total	County Auditor's Estimate	
					Inside 10ML	Outside 10ML
Type		Col I	Col II	Col III	Col IV	Col V
C	GENERAL (INSIDE) CURRENT--OUTSIDE	\$1,398,906.38	\$10,411,091.69	\$11,809,998.07	5.20	38.70
Total		\$1,398,906.38	\$10,411,091.69	\$11,809,998.07	5.20	38.70
** RATES AND AMOUNTS DO NOT REFLECT LEVY LOSS REIMBURSEMENTS from STATE **						

* 10ML = 10 Mill Limitation

Non-Uniform Rates Breakdown			
Levy	District	Year	Rate
GENERAL (INSIDE) (Rate: 3.90)	ALL	23	5.20

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND		Max Rate Authorized to be Levied	County Auditor's Estimate of Yield of Levy
GENERAL FUND			
C	CURRENT--OUTSIDE Levy authorized by voters on 00/00/76 for a period not to exceed CONT years. Expires Tax Year CONT	22.80	\$6,133,666.42
C	CURRENT--OUTSIDE Levy authorized by voters on 6/6/1978 for a period not to exceed CONT years. Expires Tax Year CONT	6.00	\$1,614,122.74
C	CURRENT--OUTSIDE Levy authorized by voters on 6/2/1992 for a period not to exceed CONT years. Expires Tax Year CONT	9.90	\$2,663,302.53
SPECIAL LEVY FUNDS			

Schedule Form - Bloom Carroll L.S.D

Tax Year: 2025 - CollectionYear: 2026

SCHEDULE A

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

FUND		Amount Inside 10ML	Amount Outside 10ML	Total	County Auditor's Estimate	
					Inside 10ML	Outside 10ML
Type		Col I	Col II	Col III	Col IV	Col V
C	GENERAL (INSIDE) CURRENT--OUTSIDE	\$1,916,982.08	\$13,982,692.85	\$15,899,674.93	5.10	37.20
B	BOND RETIREMENT (30000000) BOND RET 2010A (11500000) BAB BOND RET 2010B (15000000) QSCB	\$0.00	\$4,095,794.57	\$4,095,794.57	0.00	15.90
P	PERMANENT IMPROVEMENTS	\$0.00	\$491,496.00	\$491,496.00	0.00	1.20
Total		\$1,916,982.08	\$18,569,983.42	\$20,486,965.50	5.10	54.30
** RATES AND AMOUNTS DO NOT REFLECT LEVY LOSS REIMBURSEMENTS from STATE **						

* 10ML = 10 Mill Limitation

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND		Max Rate Authorized to be Levied	County Auditor's Estimate of Yield of Levy
GENERAL FUND			
C	CURRENT--OUTSIDE Levy authorized by voters on 00/00/76 for a period not to exceed CONT years. Expires Tax Year CONT	24.70	\$9,284,207.35
C	CURRENT--OUTSIDE Levy authorized by voters on 11/8/1977 for a period not to exceed CONT years. Expires Tax Year CONT	5.50	\$2,067,333.62
C	CURRENT--OUTSIDE Levy authorized by voters on 5/8/1990 for a period not to exceed CONT years. Expires Tax Year CONT	7.00	\$2,631,151.88
SPECIAL LEVY FUNDS			
B	BOND RETIREMENT (30000000) Levy authorized by voters on 5/8/2018 for a period not to exceed 37 years. Expires Tax Year 2054	4.30	\$2,084,188.31

Schedule Form - Bloom Carroll L.S.D

Tax Year: 2025 - CollectionYear: 2026

B	BOND RET 2010A (11500000) BAB Levy authorized by voters on 11/3/2009 for a period not to exceed 28 years. Expires Tax Year 2036	5.80	\$521,527.55
B	BOND RET 2010B (15000000) QSCB Levy authorized by voters on 11/3/2009 for a period not to exceed 28 years. Expires Tax Year 2036	5.80	\$1,490,078.71
P	PERMANENT IMPROVEMENTS Levy authorized by voters on 5/8/2018 for a period not to exceed CONT years. Expires Tax Year CONT	1.20	\$491,496.00

Schedule Form - Fairfield Union L.S.D

Tax Year: 2025 - CollectionYear: 2026

SCHEDULE A

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

FUND		Amount Inside 10ML	Amount Outside 10ML	Total	County Auditor's Estimate	
					Inside 10ML	Outside 10ML
Type		Col I	Col II	Col III	Col IV	Col V
C	GENERAL (INSIDE) CURRENT--OUTSIDE	\$1,231,294.39	\$9,326,400.09	\$10,557,694.48	4.70	35.60
B	BOND RETIREMENT(7989550)	\$0.00	\$621,701.73	\$621,701.73	0.00	3.00
P	PERM.IMPROVEMENT	\$0.00	\$376,653.78	\$376,653.78	0.00	3.00
Total		\$1,231,294.39	\$10,324,755.60	\$11,556,049.99	4.70	41.60
** RATES AND AMOUNTS DO NOT REFLECT LEVY LOSS REIMBURSEMENTS from STATE **						

* 10ML = 10 Mill Limitation

Non-Uniform Rates Breakdown			
Levy	District	Year	Rate
GENERAL (INSIDE) (Rate: 3.80)	ALL	23	4.70

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND		Max Rate Authorized to be Levied	County Auditor's Estimate of Yield of Levy
GENERAL FUND			
C	CURRENT--OUTSIDE Levy authorized by voters on 00/00/76 for a period not to exceed CONT years. Expires Tax Year CONT	19.60	\$5,134,759.60
C	CURRENT--OUTSIDE Levy authorized by voters on 6/7/1977 for a period not to exceed CONT years. Expires Tax Year CONT	10.00	\$2,619,775.31
C	CURRENT--OUTSIDE Levy authorized by voters on 11/3/1981 for a period not to exceed CONT years. Expires Tax Year CONT	6.00	\$1,571,865.18
SPECIAL LEVY FUNDS			

Schedule Form - Fairfield Union L.S.D

Tax Year: 2025 - CollectionYear: 2026

B	BOND RETIREMENT(7989550) Levy authorized by voters on 11/2/2004 for a period not to exceed 28 years. Expires Tax Year 2031	3.00	\$621,701.73
P	PERM.IMPROVEMENT Levy authorized by voters on 11/2/2021 for a period not to exceed 5 years. Expires Tax Year 2026	3.00	\$376,653.78

Schedule Form - Lancaster City School District

Tax Year: 2025 - CollectionYear: 2026

SCHEDULE A

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

FUND		Amount Inside 10ML	Amount Outside 10ML	Total	County Auditor's Estimate	
					Inside 10ML	Outside 10ML
Type		Col I	Col II	Col III	Col IV	Col V
C	GENERAL (INSIDE) CURRENT--OUTSIDE	\$2,494,836.42	\$37,796,771.83	\$40,291,608.25	4.00	60.60
B	BOND RETIREMENT (61550000) BOND RETIREMENT (66125000)	\$0.00	\$8,592,864.66	\$8,592,864.66	0.00	7.30
P	PERMANENT IMPROVEMENT	\$0.00	\$504,432.50	\$504,432.50	0.00	0.50
Total		\$2,494,836.42	\$46,894,068.99	\$49,388,905.41	4.00	68.40
** RATES AND AMOUNTS DO NOT REFLECT LEVY LOSS REIMBURSEMENTS from STATE **						

* 10ML = 10 Mill Limitation

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND		Max Rate Authorized to be Levied	County Auditor's Estimate of Yield of Levy
GENERAL FUND			
C	CURRENT--OUTSIDE Levy authorized by voters on 00/00/76 for a period not to exceed CONT years. Expires Tax Year CONT	1.00	\$623,709.11
C	CURRENT--OUTSIDE Levy authorized by voters on 00/00/76 for a period not to exceed CONT years. Expires Tax Year CONT	31.70	\$19,771,578.66
C	CURRENT--OUTSIDE Levy authorized by voters on 11/8/1977 for a period not to exceed CONT years. Expires Tax Year CONT	10.00	\$6,237,091.06
C	CURRENT--OUTSIDE Levy authorized by voters on 5/8/1990 for a period not to exceed CONT years. Expires Tax Year CONT	10.00	\$6,237,091.06
C	CURRENT--OUTSIDE Levy authorized by voters on 11/6/2001 for a period not to exceed CONT years. Expires Tax Year CONT	7.90	\$4,927,301.94
SPECIAL LEVY FUNDS			

Schedule Form - Lancaster City School District

Tax Year: 2025 - CollectionYear: 2026

B	BOND RETIREMENT (61550000) Levy authorized by voters on 3/6/2012 for a period not to exceed 37 years. Expires Tax Year 2048	3.60	\$3,760,958.57
B	BOND RETIREMENT (66125000) Levy authorized by voters on 5/7/2019 for a period not to exceed 37 years. Expires Tax Year 2056	3.70	\$4,831,906.09
P	PERMANENT IMPROVEMENT Levy authorized by voters on 3/6/2012 for a period not to exceed CONT years. Expires Tax Year CONT	0.50	\$504,432.50

Schedule Form - Liberty Union - Thurston L.S.D

Tax Year: 2025 - CollectionYear: 2026

SCHEDULE A

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

FUND		Amount Inside 10ML	Amount Outside 10ML	Total	County Auditor's Estimate	
					Inside 10ML	Outside 10ML
Type		Col I	Col II	Col III	Col IV	Col V
C	GENERAL (INSIDE) CURRENT--OUTSIDE	\$997,247.76	\$6,835,302.32	\$7,832,550.08	4.80	32.90
B	BOND RETIREMENT (6000000) BOND RETIREMENT(7900000)	\$0.00	\$744,554.13	\$744,554.13	0.00	6.40
P	PERMANENT IMP (6000000)	\$0.00	\$97,420.78	\$97,420.78	0.00	0.50
Total		\$997,247.76	\$7,677,277.23	\$8,674,524.99	4.80	39.80
** RATES AND AMOUNTS DO NOT REFLECT LEVY LOSS REIMBURSEMENTS from STATE **						

* 10ML = 10 Mill Limitation

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND		Max Rate Authorized to be Levied	County Auditor's Estimate of Yield of Levy
GENERAL FUND			
C	CURRENT--OUTSIDE Levy authorized by voters on 00/00/76 for a period not to exceed CONT years. Expires Tax Year CONT	21.90	\$4,549,942.88
C	CURRENT--OUTSIDE Levy authorized by voters on 11/8/1977 for a period not to exceed CONT years. Expires Tax Year CONT	7.00	\$1,454,319.64
C	CURRENT--OUTSIDE Levy authorized by voters on 11/5/1985 for a period not to exceed CONT years. Expires Tax Year CONT	4.00	\$831,039.80
SPECIAL LEVY FUNDS			
B	BOND RETIREMENT (6000000) Levy authorized by voters on 3/4/2008 for a period not to exceed 28 years. Expires Tax Year 2035	2.30	\$744,554.13
B	BOND RETIREMENT(7900000) Levy authorized by voters on 5/7/2002 for a period not to exceed 28 years. Expires Tax Year 2029	4.10	\$0.00

Schedule Form - Liberty Union - Thurston L.S.D

Tax Year: 2025 - CollectionYear: 2026

P	PERMANENT IMP (6000000) Levy authorized by voters on 3/4/2008 for a period not to exceed CONT years. Expires Tax Year CONT	0.50	\$97,420.78
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Schedule Form - Pickerington L.S.D.

Tax Year: 2025 - CollectionYear: 2026

SCHEDULE A

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

FUND		County Auditor's Estimate				
		Amount Inside 10ML	Amount Outside 10ML	Total	Inside 10ML	Outside 10ML
Type		Col I	Col II	Col III	Col IV	Col V
C	GENERAL (INSIDE) CURRENT--OUTSIDE	\$2,722,234.23	\$52,655,787.72	\$55,378,021.95	3.50	67.70
P	PERMANENT IMPROVEMENT (INSIDE) CLASSRM FACILITY EXT	\$2,623,778.33	\$525,041.46	\$3,148,819.79	1.00	0.50
B	BOND RETIREMENT(5990000 0) BOND REF (SERIES 2016 / 2016B) BOND RETIREMENT(8993000 0) BOND (REFUNDING)(2077000 0)	\$0.00	\$17,050,857.41	\$17,050,857.41	0.00	12.80
Total		\$5,346,012.56	\$70,231,686.59	\$75,577,699.15	4.50	81.00
** RATES AND AMOUNTS DO NOT REFLECT LEVY LOSS REIMBURSEMENTS from STATE **						

* 10ML = 10 Mill Limitation

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND		Max Rate Authorized to be Levied	County Auditor's Estimate of Yield of Levy
GENERAL FUND			
C	CURRENT--OUTSIDE Levy authorized by voters on 00/00/76 for a period not to exceed CONT years. Expires Tax Year CONT	24.00	\$18,666,748.97
C	CURRENT--OUTSIDE Levy authorized by voters on 6/7/1977 for a period not to exceed CONT years. Expires Tax Year CONT	8.00	\$6,222,249.66

Schedule Form - Pickerington L.S.D.

Tax Year: 2025 - CollectionYear: 2026

C	CURRENT--OUTSIDE Levy authorized by voters on 11/4/1980 for a period not to exceed CONT years. Expires Tax Year CONT	4.50	\$3,500,015.43
C	CURRENT--OUTSIDE Levy authorized by voters on 11/5/1985 for a period not to exceed CONT years. Expires Tax Year CONT	9.80	\$7,622,255.83
C	CURRENT--OUTSIDE Levy authorized by voters on 11/7/2000 for a period not to exceed CONT years. Expires Tax Year CONT	3.00	\$2,333,343.62
C	CURRENT--OUTSIDE Levy authorized by voters on 3/4/2008 for a period not to exceed CONT years. Expires Tax Year CONT	7.90	\$6,144,471.54
C	CURRENT--OUTSIDE Levy authorized by voters on 11/6/2007 for a period not to exceed CONT years. Expires Tax Year CONT	5.00	\$3,888,906.04
C	CURRENT--OUTSIDE Levy authorized by voters on 8/2/2011 for a period not to exceed CONT years. Expires Tax Year CONT	5.50	\$4,277,796.64
SPECIAL LEVY FUNDS			
B	BOND RETIREMENT(59900000) Levy authorized by voters on 11/7/2006 for a period not to exceed 28 years. Expires Tax Year 2033	3.80	\$4,460,423.17
B	BOND REF (SERIES 2016 / 2016B) Levy authorized by voters on 11/7/2000 for a period not to exceed 27 years. Expires Tax Year 2026	3.30	\$8,658,468.50
B	BOND RETIREMENT(89930000) Levy authorized by voters on 11/8/2022 for a period not to exceed 37 years. Expires Tax Year 2058	2.80	\$3,931,965.74
B	BOND (REFUNDING)(20770000) Levy authorized by voters on 11/7/2000 for a period not to exceed 27 years. Expires Tax Year 2026	2.90	\$0.00
P	CLASSRM FACILITY EXT Levy authorized by voters on 5/5/2009 for a period not to exceed 23 years. Expires Tax Year 2031	0.50	\$525,041.46

Schedule Form - Walnut Township L.S.D.

Tax Year: 2025 - CollectionYear: 2026

SCHEDULE A

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

FUND		Amount Inside 10ML	Amount Outside 10ML	Total	County Auditor's Estimate	
					Inside 10ML	Outside 10ML
Type		Col I	Col II	Col III	Col IV	Col V
C	GENERAL (INSIDE) CURRENT--OUTSIDE	\$1,278,912.41	\$6,154,766.00	\$7,433,678.41	4.80	23.10
E	EMERGNCY/OUTSIDE(1000000) EMERGNCY/OUTSIDE(250000)	\$0.00	\$1,793,492.88	\$1,793,492.88	0.00	8.20
Total		\$1,278,912.41	\$7,948,258.88	\$9,227,171.29	4.80	31.30
** RATES AND AMOUNTS DO NOT REFLECT LEVY LOSS REIMBURSEMENTS from STATE **						

* 10ML = 10 Mill Limitation

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND		Max Rate Authorized to be Levied	County Auditor's Estimate of Yield of Levy
GENERAL FUND			
C	CURRENT--OUTSIDE Levy authorized by voters on 00/00/76 for a period not to exceed CONT years. Expires Tax Year CONT	23.10	\$6,154,766.00
SPECIAL LEVY FUNDS			
E	EMERGNCY/OUTSIDE(1000000) Levy authorized by voters on 5/7/2019 for a period not to exceed 5 years. Expires Tax Year 2024 ****	6.30	\$1,434,534.98
E	EMERGNCY/OUTSIDE(250000) Levy authorized by voters on 5/4/2021 for a period not to exceed 5 years. Expires Tax Year 2025 ***	1.90	\$358,957.90

02.02.26.c A resolution to sign Official Certificates of Estimated Resources for multiple taxing districts

WHEREAS, The Fairfield County Auditor's Office has received sufficient information to prepare 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 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 Official Certificates of Estimated Resources to the multiple entities, retaining a file copy.

Prepared by: Amanda Rollins, Settlements Analyst

Supplemental materials are attached.

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCESREVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

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	\$9,703,143.00	\$13,318,241.99	\$12,231,301.01	\$35,252,686.00
Special Revenue Fund	\$217,064.97	\$0.00	\$737,500.00	\$954,564.97
Capital Projects Fund	\$7,004,682.35	\$0.00	\$350,000.00	\$7,354,682.35
Enterprise Fund	\$0.00	\$0.00	\$800,000.00	\$800,000.00
Internal Service Fund	\$350,000.00	\$0.00	\$2,300,000.00	\$2,650,000.00
Fiduciary Fund	\$170,000.00	\$0.00	\$45,000.00	\$215,000.00
Total All Funds	\$17,444,890.32	\$13,318,241.99	\$16,463,801.01	\$47,226,933.32

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: 02/02/26

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	\$10,453,143.00	\$0.00	\$750,000.00	\$9,703,143.00	\$7,636,177.99	\$944,775.72	\$5,682,064.00	\$11,286,525.29	\$25,549,543.00	\$35,252,686.00	\$0.00	\$35,252,686.00	
Special Revenue Fund													
007 Special Trust	\$70,000.00	\$0.00	\$0.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$85,000.00	\$0.00	\$85,000.00	
018 Public School Support	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$60,000.00	\$0.00	\$60,000.00	
019 Other Grants	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$20,000.00	\$0.00	\$20,000.00	
034 Classroom Facilities Maintenance HS	\$21,000.00	\$0.00	\$0.00	\$21,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,000.00	\$0.00	\$21,000.00	
200 Student Activity Fund	\$55,000.00	\$0.00	\$3,000.00	\$52,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$132,000.00	\$0.00	\$132,000.00	
300 Dist. Mgd. Activities	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$105,000.00	\$0.00	\$105,000.00	

461 Agricultural	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	
499 Misc State Grants	\$4,064.97	\$0.00	\$0.00	\$4,064.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,064.97	\$0.00	\$4,064.97	
516 IDEA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00	\$0.00	\$300,000.00	
572 Title I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$210,000.00	\$210,000.00	\$210,000.00	\$0.00	\$210,000.00	
590 Improving Teacher Quality	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	
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	\$7,000,000.00	\$0.00	\$0.00	\$7,000,000.00	\$0.00	\$0.00	\$0.00	\$350,000.00	\$350,000.00	\$7,350,000.00	\$0.00	\$7,350,000.00	
Enterprise Fund													
006 Cafeteria	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800,000.00	\$800,000.00	\$800,000.00	\$0.00	\$800,000.00	
Internal Service Fund													
024 Health Insurance (Gen, Vis, Den)	\$350,000.00	\$0.00	\$0.00	\$350,000.00	\$0.00	\$0.00	\$0.00	\$2,300,000.00	\$2,300,000.00	\$2,650,000.00	\$0.00	\$2,650,000.00	
Fiduciary Fund													

022 WC/SERS/ST RS	\$170,000.00	\$0.00	\$0.00	\$170,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	\$215,000.00	\$0.00	\$215,000.00	
Total All Funds	\$18,197,890.32	\$0.00	\$753,000.00	\$17,444,890.32	\$7,636,177.99	\$944,775.72	\$5,682, 064.00	\$15,519,025.29	\$29,782,043.00	\$47,226,933.32	\$0.00	\$47,226,933.32	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

Fiscal Year: 2027

Taxing Authority: Berne Union L.S.D

Submitted By: KIRK M. GRANDY

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	\$4,608,000.00	\$14,571,421.16	\$6,507,249.84	\$25,686,671.00
Special Revenue Fund	\$67,662.22	\$0.00	\$147,232.28	\$214,894.50
Debt Service Fund	\$4,515,212.94	\$0.00	\$750,000.00	\$5,265,212.94
Capital Projects Fund	\$200,000.00	\$0.00	\$2,715,336.00	\$2,915,336.00
Enterprise Fund	\$135,000.00	\$0.00	\$397,000.00	\$532,000.00
Internal Service Fund	\$50,000.00	\$0.00	\$3,000,000.00	\$3,050,000.00
Fiduciary Fund	\$3,000.00	\$0.00	\$1,000.00	\$4,000.00
Total All Funds	\$9,578,875.16	\$14,571,421.16	\$13,517,818.12	\$37,668,114.44

Kirk M. Grandy,
Berne Union L.S.D
506 N. Main Street
Sugar Grove, Ohio, 43155

Carri L. Brown

[Signature]

Budget Commission:

Fiscal Year: 2027

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

Fiscal Year: 2027
Taxing Authority: Berne Union L.S.D
Submitted By: KIRK M. GRANDY

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													
007-9019 South Central Power - ROX Grant	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$600.00	\$0.00	\$600.00	
007-9111 Unclaimed Monies Fund	\$5,562.22	\$0.00	\$0.00	\$5,562.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,562.22	\$0.00	\$5,562.22	
018-9017 Veterans Committee Fund	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$9,000.00	\$0.00	\$9,000.00	
018-9020 School Support Elementary Fund	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$22,000.00	\$0.00	\$22,000.00	
018-9050 School Support High School Fund	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$11,000.00	\$0.00	\$11,000.00	
200 Activity Fund	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	
300-9400 Band Fund	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$20,000.00	\$0.00	\$20,000.00	

300-9500 Athletic Fund	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$38,000.00	\$38,000.00	\$39,000.00	\$0.00	\$39,000.00	
439-9010 Preschool Fund	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$38,000.00	\$38,000.00	\$58,000.00	\$0.00	\$58,000.00	
451 Data Communications Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,982.28	\$3,982.28	\$3,982.28	\$0.00	\$3,982.28	
499-9019 Ohio Arts Grant Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,750.00	\$15,750.00	\$15,750.00	\$0.00	\$15,750.00	
516-9026 Part B-IDEA-FY 2026	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$20,000.00	\$0.00	\$20,000.00	
Debt Service Fund													
002-9021 Cops Reserve Fund	\$4,515,212.94	\$0.00	\$0.00	\$4,515,212.94	\$0.00	\$0.00	\$0.00	\$750,000.00	\$750,000.00	\$5,265,212.94	\$0.00	\$5,265,212.94	
Capital Projects Fund													
070-9021 Capital Projects Fund	\$200,000.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$2,715,336.00	\$2,715,336.00	\$2,915,336.00	\$0.00	\$2,915,336.00	
Enterprise Fund													
006 Food Service Fund	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$350,000.00	\$350,000.00	\$450,000.00	\$0.00	\$450,000.00	
009 Uniform Supplies Fund	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$7,000.00	\$7,000.00	\$22,000.00	\$0.00	\$22,000.00	
020 Preschool Support Fund	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$60,000.00	\$0.00	\$60,000.00	
Internal Service Fund													

024 Medical Insurance Fund	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$3,000,000.00	\$3,000,000.00	\$3,050,000.00	\$0.00	\$3,050,000.00	
Fiduciary Fund													
007-9017 Mike Spires Scholarship Fund	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$4,000.00	\$0.00	\$4,000.00	
General Fund													
(001-0000) General Fund *	\$4,600,000.00	\$0.00	\$0.00	\$4,600,000.00	\$11,315,898.16	\$494,099.91	\$3,255,523.00	\$5,996,149.93	\$21,061,671.00	\$25,661,671.00	\$0.00	\$25,661,671.00	
(001-9006) Chromebooks	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$17,000.00	\$17,000.00	\$25,000.00	\$0.00	\$25,000.00	
Total All Funds	\$9,578,875.16	\$0.00	\$0.00	\$9,578,875.16	\$11,315,898.16	\$494,099.91	\$3,255,523.00	\$13,023,718.21	\$28,089,239.28	\$37,668,114.44	\$0.00	\$37,668,114.44	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

Fiscal Year: 2027

Taxing Authority: Bloom Carroll L.S.D

Submitted By: TRAVIS BIGAM

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	\$13,393,869.00	\$22,954,820.51	\$8,471,368.49	\$44,820,058.00
Special Revenue Fund	\$440,400.00	\$0.00	\$1,480,620.00	\$1,921,020.00
Debt Service Fund	\$4,200,000.00	\$3,832,529.31	\$263,265.27	\$8,295,794.58
Capital Projects Fund	\$4,200,000.00	\$482,280.21	\$359,215.80	\$5,041,496.01
Enterprise Fund	\$992,675.00	\$0.00	\$1,200,000.00	\$2,192,675.00
Internal Service Fund	\$85,200.00	\$0.00	\$5,700,000.00	\$5,785,200.00
Fiduciary Fund	\$28,044,000.00	\$0.00	\$140,024,500.00	\$168,068,500.00
Total All Funds	\$51,356,144.00	\$27,269,630.03	\$157,498,969.56	\$236,124,743.59

Travis Bigam,
Bloom Carroll L.S.D
69 South Beaver Street
Carroll, Ohio, 43112

Carri L. Brown

[Signature]

Budget Commission:

Fiscal Year: 2027

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

Fiscal Year: 2027
Taxing Authority: Bloom Carroll L.S.D
Submitted By: TRAVIS BIGAM

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 *	\$13,993,869.00	\$0.00	\$600,000.00	\$13,393,869.00	\$14,257,453.5 1	\$1,642,221.4 2	\$8,697, 367.00	\$6,829,147.07	\$31,426,189.00	\$44,820,058.00	\$0.00	\$44,820,058.00	
Special Revenue Fund													
018 Public School Support	\$151,000.00	\$0.00	\$6,000.00	\$145,000.00	\$0.00	\$0.00	\$0.00	\$66,000.00	\$66,000.00	\$211,000.00	\$0.00	\$211,000.00	
019 Jennings Grant	\$12,000.00	\$0.00	\$1,100.00	\$10,900.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$30,900.00	\$0.00	\$30,900.00	
200 Student Managed Activity	\$95,000.00	\$0.00	\$2,500.00	\$92,500.00	\$0.00	\$0.00	\$0.00	\$140,000.00	\$140,000.00	\$232,500.00	\$0.00	\$232,500.00	
300 Student Activity (Managed)	\$192,000.00	\$0.00	\$0.00	\$192,000.00	\$0.00	\$0.00	\$0.00	\$545,000.00	\$545,000.00	\$737,000.00	\$0.00	\$737,000.00	
451 Data Communicatio ns	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	\$9,000.00	
516 IDEA-B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$510,000.00	\$510,000.00	\$510,000.00	\$0.00	\$510,000.00	

572 Title I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$102,120.00	\$102,120.00	\$102,120.00	\$0.00	\$102,120.00	
584 Safe & Drug Free	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	\$12,000.00	
587 IDEA-B Early Childhood	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00	\$12,500.00	
590 Title II-A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,000.00	\$42,000.00	\$42,000.00	\$0.00	\$42,000.00	
599 Misc Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,000.00	\$22,000.00	\$22,000.00	\$0.00	\$22,000.00	
Debt Service Fund													
002 Bond Retirement	\$4,200,000.00	\$0.00	\$0.00	\$4,200,000.00	\$3,832,529.31	\$263,265.27	\$0.00	\$0.00	\$4,095,794.58	\$8,295,794.58	\$0.00	\$8,295,794.58	
Capital Projects Fund													
003 Permanent Improvements	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$482,280.21	\$9,215.80	\$0.00	\$0.00	\$491,496.01	\$541,496.01	\$0.00	\$541,496.01	
070 Capital Projects Set-Aside	\$4,500,000.00	\$0.00	\$350,000.00	\$4,150,000.00	\$0.00	\$0.00	\$0.00	\$350,000.00	\$350,000.00	\$4,500,000.00	\$0.00	\$4,500,000.00	
Enterprise Fund													
006 Food Services	\$1,100,000.00	\$0.00	\$107,325.00	\$992,675.00	\$0.00	\$0.00	\$0.00	\$1,200,000.00	\$1,200,000.00	\$2,192,675.00	\$0.00	\$2,192,675.00	
Internal Service Fund													
024 Employee Benefit Self-Improvements	\$85,200.00	\$0.00	\$0.00	\$85,200.00	\$0.00	\$0.00	\$0.00	\$5,700,000.00	\$5,700,000.00	\$5,785,200.00	\$0.00	\$5,785,200.00	
Fiduciary Fund													

007 Special Trusts	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$3,500.00	\$3,500.00	\$15,500.00	\$0.00	\$15,500.00	
008 Endowment - Expendable	\$31,000.00	\$0.00	\$0.00	\$31,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$32,000.00	\$0.00	\$32,000.00	
022 District Agency Fund	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$21,000.00	\$0.00	\$21,000.00	
026 Employee Benefit Agency (South Central Consortium)	\$28,000,000.00	\$0.00	\$0.00	\$28,000,000.00	\$0.00	\$0.00	\$0.00	\$140,000,000.0 0	\$140,000,000.00	\$168,000,000.00	\$0.00	\$168,000,000.00	
Total All Funds	\$52,423,069.00	\$0.00	\$1,066,925.00	\$51,356,144.00	\$18,572,263.0 3	\$1,914,702.4 9	\$8,697, 367.00	\$155,584,267.0 7	\$184,768,599.59	\$236,124,743.59	\$0.00	\$236,124,743.59	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

Fiscal Year: 2027

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 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	\$8,994,955.00	\$13,565,319.58	\$18,628,031.42	\$41,188,306.00
Special Revenue Fund	\$1,593,060.00	\$0.00	\$1,372,202.00	\$2,965,262.00
Debt Service Fund	\$5,529,063.00	\$552,699.24	\$69,002.49	\$6,150,764.73
Capital Projects Fund	\$17,299,444.00	\$349,284.50	\$27,369.28	\$17,676,097.78
Enterprise Fund	\$260,004.00	\$0.00	\$1,319,193.00	\$1,579,197.00
Internal Service Fund	\$4,055,300.00	\$0.00	\$5,003,809.00	\$9,059,109.00
Fiduciary Fund	\$370,729.00	\$0.00	\$2,700,334.00	\$3,071,063.00
Total All Funds	\$38,102,555.00	\$14,467,303.32	\$29,119,941.19	\$81,689,799.51

Courtney Roberts,
Fairfield Union L.S.D
6417 Cincinnati-Zanesville Rd Ne
Lancaster, Ohio, 43130

Carri L. Brown

[Signature]

Budget Commission:

Fiscal Year: 2027

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

Fiscal Year: 2027
Taxing Authority: Fairfield Union L.S.D
Submitted By: COURTNEY ROBERTS

[illegible]

499 Misc State Grants	\$6,221.00	\$0.00	\$0.00	\$6,221.00	\$0.00	\$0.00	\$0.00	\$8,500.00	\$8,500.00	\$14,721.00	\$0.00	\$14,721.00	
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$474,083.00	\$474,083.00	\$474,083.00	\$0.00	\$474,083.00	
572 9014 Title I FY 14	-\$33,778.00	\$0.00	\$0.00	-\$33,778.00	\$0.00	\$0.00	\$0.00	\$275,790.00	\$275,790.00	\$242,012.00	\$0.00	\$242,012.00	
584 Drug Free Schools Grant	\$10.00	\$0.00	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00	\$21,270.00	\$21,270.00	\$21,280.00	\$0.00	\$21,280.00	
587 IDEA Preschool - Handicapped	\$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 FY2001 TITLE VI-R	-\$7,164.00	\$0.00	\$0.00	-\$7,164.00	\$0.00	\$0.00	\$0.00	\$57,230.00	\$57,230.00	\$50,066.00	\$0.00	\$50,066.00	
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	
General Fund													
001 General Fund *	\$8,994,955.00	\$0.00	\$0.00	\$8,994,955.00	\$9,496,116.58	\$1,061,577.90	\$4,069,203.00	\$17,566,453.52	\$32,193,351.00	\$41,188,306.00	\$0.00	\$41,188,306.00	
Capital Projects Fund													
003 Permanent Improvement (Levy) *	\$1,338,034.00	\$0.00	\$0.00	\$1,338,034.00	\$349,284.50	\$27,369.28	\$0.00	\$0.00	\$376,653.78	\$1,714,687.78	\$0.00	\$1,714,687.78	

070 Capital Projects Set Aside	\$15,961,410.00	\$0.00	\$0.00	\$15,961,410.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,961,410.00	\$0.00	\$15,961,410.00	
Debt Service Fund													
002 Bond Retirement	\$5,529,063.00	\$0.00	\$0.00	\$5,529,063.00	\$552,699.24	\$69,002.49	\$0.00	\$0.00	\$621,701.73	\$6,150,764.73	\$0.00	\$6,150,764.73	
Enterprise Fund													
006 Lunchroom	\$260,004.00	\$0.00	\$0.00	\$260,004.00	\$0.00	\$0.00	\$0.00	\$1,319,193.00	\$1,319,193.00	\$1,579,197.00	\$0.00	\$1,579,197.00	
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	\$0.00	\$6,499.00	
024 Self Insurance Fund	\$4,048,801.00	\$0.00	\$0.00	\$4,048,801.00	\$0.00	\$0.00	\$0.00	\$5,003,809.00	\$5,003,809.00	\$9,052,610.00	\$0.00	\$9,052,610.00	
Fiduciary Fund													
022 Workers' Comp	\$262,483.00	\$0.00	\$0.00	\$262,483.00	\$0.00	\$0.00	\$0.00	\$2,509,025.00	\$2,509,025.00	\$2,771,508.00	\$0.00	\$2,771,508.00	
200 Student Activity	\$108,246.00	\$0.00	\$0.00	\$108,246.00	\$0.00	\$0.00	\$0.00	\$191,309.00	\$191,309.00	\$299,555.00	\$0.00	\$299,555.00	
Total All Funds	\$38,102,555.00	\$0.00	\$0.00	\$38,102,555.00	\$10,398,100.32	\$1,157,949.67	\$4,069,203.00	\$27,961,991.52	\$43,587,244.51	\$81,689,799.51	\$0.00	\$81,689,799.51	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

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	\$35,000,000.00	\$56,850,655.23	\$48,149,798.77	\$140,000,454.00
Special Revenue Fund	\$5,983,000.00	\$0.00	\$6,545,750.00	\$12,528,750.00
Debt Service Fund	\$7,000,000.00	\$8,112,104.30	\$2,345,760.36	\$17,457,864.66
Capital Projects Fund	\$11,596,000.00	\$461,182.01	\$2,658,250.49	\$14,715,432.50
Enterprise Fund	\$740,000.00	\$0.00	\$3,835,000.00	\$4,575,000.00
Internal Service Fund	\$5,000.00	\$0.00	\$23,500,000.00	\$23,505,000.00
Fiduciary Fund	\$100,000.00	\$0.00	\$2,354,750.00	\$2,454,750.00
Total All Funds	\$60,424,000.00	\$65,423,941.54	\$89,389,309.62	\$215,237,251.16

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

Carri L. Brown

[Signature]

Budget Commission:

Fiscal Year: 2027

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

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	\$120,000.00	\$0.00	\$0.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$195,000.00	\$0.00	\$195,000.00	
019 Local Grants	\$18,000.00	\$0.00	\$0.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$43,000.00	\$0.00	\$43,000.00	
034 Classroom Facilities Maintenance	\$4,400,000.00	\$0.00	\$0.00	\$4,400,000.00	\$0.00	\$0.00	\$0.00	\$34,750.00	\$34,750.00	\$4,434,750.00	\$0.00	\$4,434,750.00	
035 Termination Benefits	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00	\$1,500,000.00	\$0.00	\$1,500,000.00	
200 Student Managed Activities	\$95,000.00	\$0.00	\$0.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	\$185,000.00	\$0.00	\$185,000.00	
300 Athletics	\$350,000.00	\$0.00	\$0.00	\$350,000.00	\$0.00	\$0.00	\$0.00	\$375,000.00	\$375,000.00	\$725,000.00	\$0.00	\$725,000.00	
439 Public School Pre- School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$0.00	\$1,000,000.00	

451 Data Communication	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,000.00	\$16,000.00	\$16,000.00	\$0.00	\$16,000.00	
499 Miscellaneous State Grants	\$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 - FY2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800,000.00	\$1,800,000.00	\$1,800,000.00	\$0.00	\$1,800,000.00	
524 Vocational Ed (Carl Perkins)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$130,000.00	\$130,000.00	\$130,000.00	\$0.00	\$130,000.00	
572 9010 Title I FY 2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$0.00	\$2,000,000.00	
584 Title IV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00	\$0.00	\$200,000.00	
587 Early Childhood - Spec Ed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	
590 Title II-A Teacher Quality	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00	\$0.00	\$250,000.00	
Debt Service Fund													
002 Bond Retirement (incl 264 Notes)	\$7,000,000.00	\$0.00	\$0.00	\$7,000,000.00	\$8,112,104.30	\$480,760.36	\$0.00	\$1,865,000.00	\$10,457,864.66	\$17,457,864.66	\$0.00	\$17,457,864.66	
Capital Projects Fund													
003 Permanent Improvement	\$4,500,000.00	\$0.00	\$0.00	\$4,500,000.00	\$461,182.01	\$43,250.49	\$0.00	\$1,125,000.00	\$1,629,432.50	\$6,129,432.50	\$0.00	\$6,129,432.50	
004 Building Fund	\$2,750,000.00	\$0.00	\$0.00	\$2,750,000.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00	\$2,950,000.00	\$0.00	\$2,950,000.00	

010 Classroom Facilities	\$3,000,000.00	\$0.00	\$0.00	\$3,000,000.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00	\$4,000,000.00	\$0.00	\$4,000,000.00	
070 Capital Projects	\$1,346,000.00	\$0.00	\$0.00	\$1,346,000.00	\$0.00	\$0.00	\$0.00	\$290,000.00	\$290,000.00	\$1,636,000.00	\$0.00	\$1,636,000.00	
Enterprise Fund													
006 Food Service	\$650,000.00	\$0.00	\$0.00	\$650,000.00	\$0.00	\$0.00	\$0.00	\$3,800,000.00	\$3,800,000.00	\$4,450,000.00	\$0.00	\$4,450,000.00	
020 Pre- School Tuition	\$90,000.00	\$0.00	\$0.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$125,000.00	\$0.00	\$125,000.00	
Internal Service Fund													
024 Self Insurance Fund	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$23,500,000.00	\$23,500,000.00	\$23,505,000.00	\$0.00	\$23,505,000.00	
Fiduciary Fund													
007 Scholarship Memorial	\$35,000.00	\$0.00	\$0.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$3,500.00	\$3,500.00	\$38,500.00	\$0.00	\$38,500.00	
008 Endowment	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$1,250.00	\$1,250.00	\$41,250.00	\$0.00	\$41,250.00	
022 District Agency Fund	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$2,350,000.00	\$2,350,000.00	\$2,375,000.00	\$0.00	\$2,375,000.00	
General Fund													
(001-0000-00) General Fund *	\$37,000,000.00	\$0.00	\$2,000,000.00	\$35,000,000.00	\$36,813,504.2 3	\$3,478,104.0 2	\$20,037 ,151.00	\$44,671,694.75	\$105,000,454.00	\$140,000,454.00	\$0.00	\$140,000,454.00	
Total All Funds	\$62,424,000.00	\$0.00	\$2,000,000.00	\$60,424,000.00	\$45,386,790.5 4	\$4,002,114.8 7	\$20,037 ,151.00	\$85,387,194.75	\$154,813,251.16	\$215,237,251.16	\$0.00	\$215,237,251.16	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

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	\$1,500,000.00	\$12,850,630.76	\$13,217,255.24	\$27,567,886.00
Special Revenue Fund	\$736,556.31	\$0.00	\$1,554,970.00	\$2,291,526.31
Debt Service Fund	\$70,187.00	\$661,388.60	\$83,165.53	\$814,741.13
Capital Projects Fund	\$6,118,497.00	\$87,336.84	\$811,765.21	\$7,017,599.05
Enterprise Fund	\$6,000.00	\$0.00	\$625,000.00	\$631,000.00
Internal Service Fund	\$82,838.00	\$0.00	\$3,201,000.00	\$3,283,838.00
Fiduciary Fund	\$5,600.00	\$0.00	\$65,000.00	\$70,600.00
Total All Funds	\$8,519,678.31	\$13,599,356.20	\$19,558,155.98	\$41,677,190.49

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

Carri L. Brown

April Bolyard

Budget Commission:

Fiscal Year: 2027

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

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 *	\$1,500,000.00	\$0.00	\$0.00	\$1,500,000.00	\$7,000,893.76	\$831,656.32	\$5,849,737.00	\$12,385,598.92	\$26,067,886.00	\$27,567,886.00	\$0.00	\$27,567,886.00	
Special Revenue Fund													
018 Public School Support	\$51,000.00	\$0.00	\$0.00	\$51,000.00	\$0.00	\$0.00	\$0.00	\$95,250.00	\$95,250.00	\$146,250.00	\$0.00	\$146,250.00	
019 M.H. Jennings	\$195.31	\$0.00	\$0.00	\$195.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$195.31	\$0.00	\$195.31	
034 Classroom Facilities Maintenance HS	\$335,243.00	\$0.00	\$0.00	\$335,243.00	\$0.00	\$0.00	\$0.00	\$73,720.00	\$73,720.00	\$408,963.00	\$0.00	\$408,963.00	
035 Termination Benefits (HB426)	\$103,118.00	\$0.00	\$0.00	\$103,118.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$153,118.00	\$0.00	\$153,118.00	
200 Student Activity Fund	\$92,000.00	\$0.00	\$0.00	\$92,000.00	\$0.00	\$0.00	\$0.00	\$165,000.00	\$165,000.00	\$257,000.00	\$0.00	\$257,000.00	
300 Athletics	\$155,000.00	\$0.00	\$0.00	\$155,000.00	\$0.00	\$0.00	\$0.00	\$380,000.00	\$380,000.00	\$535,000.00	\$0.00	\$535,000.00	

499 Misc State Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00	\$0.00	\$70,000.00	
516 9010 IDEA-B - FY2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$320,000.00	\$320,000.00	\$320,000.00	\$0.00	\$320,000.00	
572 9010 Title I A FY 23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$260,000.00	\$260,000.00	\$260,000.00	\$0.00	\$260,000.00	
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	\$0.00	\$25,000.00	
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	\$0.00	\$15,000.00	
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	\$0.00	\$51,000.00	
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	\$0.00	\$50,000.00	
Debt Service Fund													
002-9000 Debt Service Refinancing	\$70,187.00	\$0.00	\$0.00	\$70,187.00	\$661,388.60	\$83,165.53	\$0.00	\$0.00	\$744,554.13	\$814,741.13	\$0.00	\$814,741.13	
Capital Projects Fund													
003 Permanent Improvement *	\$310,442.00	\$0.00	\$0.00	\$310,442.00	\$87,336.84	\$10,083.95	\$0.00	\$1,181.26	\$98,602.05	\$409,044.05	\$0.00	\$409,044.05	
004 Bldg	\$8,055.00	\$0.00	\$0.00	\$8,055.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$8,555.00	\$0.00	\$8,555.00	
070 Capital Projects	\$5,800,000.00	\$0.00	\$0.00	\$5,800,000.00	\$0.00	\$0.00	\$0.00	\$800,000.00	\$800,000.00	\$6,600,000.00	\$0.00	\$6,600,000.00	
Enterprise Fund													

006 Food Service Fund	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$625,000.00	\$625,000.00	\$631,000.00	\$0.00	\$631,000.00	
Internal Service Fund													
014 Rotary Fund	\$2,838.00	\$0.00	\$0.00	\$2,838.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$3,838.00	\$0.00	\$3,838.00	
024 Employee Benefits Fund	\$80,000.00	\$0.00	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$3,200,000.00	\$3,200,000.00	\$3,280,000.00	\$0.00	\$3,280,000.00	
Fiduciary Fund													
022 Custodial Refresh	\$5,600.00	\$0.00	\$0.00	\$5,600.00	\$0.00	\$0.00	\$0.00	\$65,000.00	\$65,000.00	\$70,600.00	\$0.00	\$70,600.00	
Total All Funds	\$8,519,678.31	\$0.00	\$0.00	\$8,519,678.31	\$7,749,619.20	\$924,905.80	\$5,849, 737.00	\$18,633,250.18	\$33,157,512.18	\$41,677,190.49	\$0.00	\$41,677,190.49	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

Fiscal Year: 2027

Taxing Authority: Pickerington L.S.D.

Submitted By: JOHN M. WALSH

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	\$16,161,055.00	\$79,090,843.54	\$96,812,461.46	\$192,064,360.00
Special Revenue Fund	\$4,206,722.29	\$0.00	\$7,397,845.73	\$11,604,568.02
Debt Service Fund	\$11,965,770.83	\$15,530,537.43	\$1,705,319.98	\$29,201,628.24
Capital Projects Fund	\$11,654,829.33	\$2,804,459.50	\$2,357,912.29	\$16,817,201.12
Enterprise Fund	\$4,276,252.65	\$0.00	\$5,032,985.08	\$9,309,237.73
Internal Service Fund	\$10,187,217.00	\$0.00	\$21,865,381.00	\$32,052,598.00
Fiduciary Fund	\$145,609.95	\$0.00	\$38,957.35	\$184,567.30
Total All Funds	\$58,597,457.05	\$97,425,840.47	\$135,210,862.89	\$291,234,160.41

John M. Walsh,
Pickerington L.S.D.
90 East Street
Pickerington, Ohio, 43147

Cari L. Brown

[Signature]

Budget Commission:

Fiscal Year: 2027

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

Fiscal Year: 2027
Taxing Authority: Pickerington L.S.D.
Submitted By: JOHN M. WALSH

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 *	\$16,161,055.00	\$0.00	\$0.00	\$16,161,055.00	\$49,583,879.5 4	\$5,794,142.4 1	\$29,506 ,964.00	\$91,018,319.05	\$175,903,305.00	\$192,064,360.00	\$0.00	\$192,064,360.00	
Special Revenue Fund													
018 Public School Support	\$201,079.23	\$0.00	\$0.00	\$201,079.23	\$0.00	\$0.00	\$0.00	\$128,521.91	\$128,521.91	\$329,601.14	\$0.00	\$329,601.14	
019 Other Grants	\$524,378.73	\$0.00	\$0.00	\$524,378.73	\$0.00	\$0.00	\$0.00	\$1,074,792.36	\$1,074,792.36	\$1,599,171.09	\$0.00	\$1,599,171.09	
034 Classroom Facilities Maint	\$1,549,901.35	\$0.00	\$0.00	\$1,549,901.35	\$0.00	\$0.00	\$0.00	\$760,201.24	\$760,201.24	\$2,310,102.59	\$0.00	\$2,310,102.59	
035 Termination Benefits (HB426)	\$979,666.80	\$0.00	\$0.00	\$979,666.80	\$0.00	\$0.00	\$0.00	\$375,000.00	\$375,000.00	\$1,354,666.80	\$0.00	\$1,354,666.80	
200 Student Activity Fund	\$174,002.65	\$0.00	\$0.00	\$174,002.65	\$0.00	\$0.00	\$0.00	\$227,894.12	\$227,894.12	\$401,896.77	\$0.00	\$401,896.77	
300 Student Activity Fund	\$701,325.64	\$0.00	\$0.00	\$701,325.64	\$0.00	\$0.00	\$0.00	\$835,000.00	\$835,000.00	\$1,536,325.64	\$0.00	\$1,536,325.64	

451 DECN Data Support	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,000.00	\$27,000.00	\$27,000.00	\$0.00	\$27,000.00	
460 Summer Intervention '99	\$1,552.36	\$0.00	\$0.00	\$1,552.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,552.36	\$0.00	\$1,552.36	
499 Misc State Grants	\$15,892.30	\$0.00	\$0.00	\$15,892.30	\$0.00	\$0.00	\$0.00	\$83,855.67	\$83,855.67	\$99,747.97	\$0.00	\$99,747.97	
516 9010 IDEA-B	\$30,508.51	\$0.00	\$0.00	\$30,508.51	\$0.00	\$0.00	\$0.00	\$2,674,071.44	\$2,674,071.44	\$2,704,579.95	\$0.00	\$2,704,579.95	
551 Title III - Lmtd English Prof	\$2,458.16	\$0.00	\$0.00	\$2,458.16	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$12,458.16	\$0.00	\$12,458.16	
572 9010 Title I	\$25,956.56	\$0.00	\$0.00	\$25,956.56	\$0.00	\$0.00	\$0.00	\$992,056.07	\$992,056.07	\$1,018,012.63	\$0.00	\$1,018,012.63	
584 Drug Free Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	
587 IDEA Preschool- Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$149,452.92	\$149,452.92	\$149,452.92	\$0.00	\$149,452.92	
590 Title VI R FY2002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	
Debt Service Fund													
002-9001 Bond Ret.	\$11,965,770.83	\$0.00	\$0.00	\$11,965,770.83	\$15,530,537.4 3	\$1,520,319.9 8	\$0.00	\$185,000.00	\$17,235,857.41	\$29,201,628.24	\$0.00	\$29,201,628.24	
Capital Projects Fund													
003-0000 Permanent Improvement Fund	\$1,000,753.23	\$0.00	\$0.00	\$1,000,753.23	\$2,804,459.50	\$344,360.29	\$0.00	\$263,552.00	\$3,412,371.79	\$4,413,125.02	\$0.00	\$4,413,125.02	

004-9898 Building Fund	\$10,654,076.10	\$0.00	\$0.00	\$10,654,076.10	\$0.00	\$0.00	\$0.00	\$1,750,000.00	\$1,750,000.00	\$12,404,076.10	\$0.00	\$12,404,076.10	
Enterprise Fund													
006 Lunchroom	\$3,527,132.51	\$0.00	\$0.00	\$3,527,132.51	\$0.00	\$0.00	\$0.00	\$4,261,887.99	\$4,261,887.99	\$7,789,020.50	\$0.00	\$7,789,020.50	
009 Uniform Supplies	\$749,120.14	\$0.00	\$0.00	\$749,120.14	\$0.00	\$0.00	\$0.00	\$771,097.09	\$771,097.09	\$1,520,217.23	\$0.00	\$1,520,217.23	
Internal Service Fund													
024 Employee Benefits Self- Insurance	\$9,188,039.00	\$0.00	\$0.00	\$9,188,039.00	\$0.00	\$0.00	\$0.00	\$21,815,381.00	\$21,815,381.00	\$31,003,420.00	\$0.00	\$31,003,420.00	
027 Workmans Compensation- Self Ins.	\$999,178.00	\$0.00	\$0.00	\$999,178.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$1,049,178.00	\$0.00	\$1,049,178.00	
Fiduciary Fund													
007 Special Trust Fund	\$46,402.23	\$0.00	\$0.00	\$46,402.23	\$0.00	\$0.00	\$0.00	\$18,637.10	\$18,637.10	\$65,039.33	\$0.00	\$65,039.33	
008 Scholarships & Other (Non- Expendable Trust)	\$3,250.01	\$0.00	\$0.00	\$3,250.01	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$7,250.01	\$0.00	\$7,250.01	
022 District Agency	\$95,957.71	\$0.00	\$0.00	\$95,957.71	\$0.00	\$0.00	\$0.00	\$16,320.25	\$16,320.25	\$112,277.96	\$0.00	\$112,277.96	
Total All Funds	\$58,597,457.05	\$0.00	\$0.00	\$58,597,457.05	\$67,918,876.4 7	\$7,658,822.6 8	\$29,506 ,964.00	\$127,552,040.2 1	\$232,636,703.36	\$291,234,160.41	\$0.00	\$291,234,160.41	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCESREVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

Fiscal Year: 2027

Taxing Authority: Walnut Township L.S.D.

Submitted By: JILL BRADFORD

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	\$6,273,505.00	\$10,727,731.77	\$1,902,930.23	\$18,904,167.00
Special Revenue Fund	\$179,589.30	\$0.00	\$484,027.00	\$663,616.30
Capital Projects Fund	\$3,513,012.00	\$0.00	\$560,000.00	\$4,073,012.00
Enterprise Fund	\$85,000.00	\$0.00	\$481,471.00	\$566,471.00
Internal Service Fund	\$146,500.17	\$0.00	\$2,328,417.00	\$2,474,917.17
Fiduciary Fund	\$0.00	\$0.00	\$6,000.00	\$6,000.00
Total All Funds	\$10,197,606.47	\$10,727,731.77	\$5,762,845.23	\$26,688,183.47

Jill Bradford,
Walnut Township L.S.D.
11850 Lancaster Street
Millersport, Ohio, 43046



Budget Commission:

Fiscal Year: 2027

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

Fiscal Year: 2027
Taxing Authority: Walnut Township L.S.D.
Submitted By: JILL BRADFORD

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 *	\$6,273,505.00	\$0.00	\$0.00	\$6,273,505.00	\$8,386,422.77	\$840,748.52	\$2,341,309.00	\$1,062,181.71	\$12,630,662.00	\$18,904,167.00	\$0.00	\$18,904,167.00	
Special Revenue Fund													
018 Public School Support	\$21,500.00	\$0.00	\$0.00	\$21,500.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$41,500.00	\$0.00	\$41,500.00	
019 Teen Eco Summit Project Grant	\$752.04	\$0.00	\$0.00	\$752.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$752.04	\$0.00	\$752.04	
035 Termination Benefits (old 022)	\$6,946.06	\$0.00	\$0.00	\$6,946.06	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$36,946.06	\$0.00	\$36,946.06	
200 Student Activity Fund	\$48,063.75	\$0.00	\$0.00	\$48,063.75	\$0.00	\$0.00	\$0.00	\$42,568.00	\$42,568.00	\$90,631.75	\$0.00	\$90,631.75	
300 Athletic Fund	\$102,185.65	\$0.00	\$0.00	\$102,185.65	\$0.00	\$0.00	\$0.00	\$130,329.00	\$130,329.00	\$232,514.65	\$0.00	\$232,514.65	
451 Data Communicatio ns Support - One Net	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,600.00	\$3,600.00	\$3,600.00	\$0.00	\$3,600.00	

499 Misc State Grants	\$141.80	\$0.00	\$0.00	\$141.80	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,141.80	\$0.00	\$1,141.80	
516 9010 IDEA-B - FY2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$126,000.00	\$126,000.00	\$126,000.00	\$0.00	\$126,000.00	
551 Limited English Prof	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$130.00	\$130.00	\$130.00	\$0.00	\$130.00	
572 Title I (formerly Chapter I)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,000.00	\$101,000.00	\$101,000.00	\$0.00	\$101,000.00	
584 Title IV Safe & Drug Free Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	
587 IDEA Preschool-Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.00	\$1,400.00	\$1,400.00	\$0.00	\$1,400.00	
590 Title II-A FY03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	\$17,000.00	
599 Misc Federal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	
Capital Projects Fund													
003 Permanent Improvement Fund	\$182,379.00	\$0.00	\$0.00	\$182,379.00	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$262,379.00	\$0.00	\$262,379.00	
070 Projects	\$3,330,633.00	\$0.00	\$0.00	\$3,330,633.00	\$0.00	\$0.00	\$0.00	\$480,000.00	\$480,000.00	\$3,810,633.00	\$0.00	\$3,810,633.00	
Enterprise Fund													
006 Lunchroom Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$459,771.00	\$459,771.00	\$459,771.00	\$0.00	\$459,771.00	

009 Uniform Supplies Fund	\$85,000.00	\$0.00	\$0.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$21,700.00	\$21,700.00	\$106,700.00	\$0.00	\$106,700.00	
Internal Service Fund													
007 Donations/Tru st Fund	\$146,500.00	\$0.00	\$0.00	\$146,500.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$221,500.00	\$0.00	\$221,500.00	
024 Employee Benefits Self Insurance	\$0.17	\$0.00	\$0.00	\$0.17	\$0.00	\$0.00	\$0.00	\$2,253,417.00	\$2,253,417.00	\$2,253,417.17	\$0.00	\$2,253,417.17	
Fiduciary Fund													
022 Tournament Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	
Total All Funds	\$10,197,606.47	\$0.00	\$0.00	\$10,197,606.47	\$8,386,422.77	\$840,748.52	\$2,341, 309.00	\$4,922,096.71	\$16,490,577.00	\$26,688,183.47	\$0.00	\$26,688,183.47	

02.02.26.d 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: Amanda Rollins, Settlements Analyst

Supplemental materials are attached.

To: The Fairfield County Budget Commission

From: Amanda Rollins, Settlements Analyst

Date: 02/02/26

Subject: 2/2/26 BC Packet

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
Lancaster City School District	\$6,000.00	018 Public School Support	Special Revenue Fund		Y
Lancaster City School District	\$0.85	034 Classroom Facilities Maintenance	Special Revenue Fund		Y
Lancaster City School District	\$14,500.00	300 Athletics	Special Revenue Fund		Y
Lancaster City School District	-\$93,898.00	439 Public School Pre-School	Special Revenue Fund		Y
Lancaster City School District	\$800.00	516 9010 IDEA-B - FY2023	Special Revenue Fund		Y
Lancaster City School District	-\$96,555.63	572 9010 Title I FY 2023	Special Revenue Fund		Y
Lancaster City School District	\$5,508.15	584 Title IV	Special Revenue Fund		Y
Lancaster City School District	\$387.00	587 Early Childhood - Spec Ed	Special Revenue Fund		Y
Lancaster City School District	\$39,232.00	590 Title II-A Teacher Quality	Special Revenue Fund		Y
Lancaster City School District	\$25,380.00	499 Miscellaneous State Grants	Special Revenue Fund		Y
Richland Township	\$9,950.30	2112 ODNR Grant (FAIN 21-DG-11094200-044)	Special Revenue Fund		Y
Richland Township	\$1,428.57	FEMA GRANT-TANKER	Capital Projects Fund		Y

Village Of Stoutsville	\$71,102.88	1000 General Fund	General Fund		Y
Village Of Stoutsville	\$99,824.97	2011 Street Construction Maint/RepairFund	Special Revenue Fund		Y
Village Of Stoutsville	\$788.51	2101 MV Permissive Tax Fund	Special Revenue Fund		Y
Village Of Stoutsville	-\$3,077.80	2271 Police Levy Fund	Special Revenue Fund		Y
Village Of Stoutsville	\$665.88	2151 Local Fiscal Recovery Fund	Special Revenue Fund		Y
Village Of Stoutsville	\$210.96	9101 Unclaimed Monies Fund	Fiduciary Fund		Y
Village Of Sugar Grove	\$173,191.56	(1000) General Fund	General Fund		Y
Village Of Sugar Grove	\$41,651.13	(2011) Street Fund	Special Revenue Fund		Y
Village Of Sugar Grove	\$200.00	(2041) Parks & Recreation Fund	Special Revenue Fund		Y
Village Of Sugar Grove	-\$38,860.74	(2062) Rocket Way Sewer Project	Special Revenue Fund		Y
Village Of Sugar Grove	\$85,172.55	(5101) Water Operating Fund	Enterprise Fund		Y
Village Of Sugar Grove	-\$13,287.90	(5102) Water Operating Repair & Imp	Enterprise Fund		Y
Village Of Sugar Grove	\$37,543.55	(5201) Sewer Operating Fund	Enterprise Fund		Y
Village Of Sugar Grove	-\$12,135.49	(5601) Sanitation Fund	Enterprise Fund		Y
Village Of Sugar Grove	\$8,141.14	(5602) Sewer Operating Fund	Enterprise Fund		Y
Village Of Sugar Grove	\$5,220.81	(4951) Cemetery Bequest (Non-Expendible)	Fiduciary Fund		Y
Village Of Sugar Grove	\$23,434.31	(2101) M.V.L. Permissive Tax Fund	Special Revenue Fund		Y
Village Of Sugar Grove	\$0.40	(2151) ARPA Fiscal Recovery Fund	Special Revenue Fund		Y

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

Fiscal Year: 2026
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 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	\$43,315,104.00	\$35,209,927.00	\$67,818,874.00	\$146,343,905.00
Special Revenue Fund	\$5,646,273.00	\$481,025.00	\$7,175,668.68	\$13,302,966.68
Debt Service Fund	\$6,331,046.00	\$7,094,500.00	\$2,219,001.00	\$15,644,547.00
Capital Projects Fund	\$6,561,770.00	\$0.00	\$23,080,684.00	\$29,642,454.00
Enterprise Fund	\$835,176.00	\$0.00	\$3,827,010.00	\$4,662,186.00
Internal Service Fund	\$477,233.00	\$0.00	\$22,105,000.00	\$22,582,233.00
Fiduciary Fund	\$183,769.00	\$0.00	\$272,760.00	\$456,529.00
Total All Funds	\$63,350,371.00	\$42,785,452.00	\$126,498,997.68	\$232,634,820.68

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

Carri L. Brown



Budget Commission:



Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

Fiscal Year: 2026
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
General Fund													
(001-0000-00) General Fund *	\$44,957,666.00	\$0.00	\$1,642,562.00	\$43,315,104.00	\$35,209,927.00	\$3,430,328.00	\$0.00	\$64,388,546.00	\$103,028,801.00	\$146,343,905.00	\$109,541,608.00	\$36,802,297.00	
Special Revenue Fund													
018 Public School Support	\$130,494.00	\$0.00	\$11,091.00	\$119,403.00	\$0.00	\$0.00	\$0.00	\$84,840.00	\$84,840.00	\$204,243.00	\$100,478.40	\$103,764.60	
019 Local Grants	\$18,901.00	\$0.00	\$1,180.00	\$17,721.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$42,721.00	\$39,176.89	\$3,544.11	
034 Classroom Facilities Maintenance	\$4,572,442.00	\$0.00	\$388,001.00	\$4,184,441.00	\$481,025.00	\$48,500.00	\$0.00	\$34,749.85	\$564,274.85	\$4,748,715.85	\$1,000.000.00	\$3,748,715.85	
035 Termination Benefits	\$999,981.00	\$0.00	\$0.00	\$999,981.00	\$0.00	\$0.00	\$0.00	\$700,000.00	\$700,000.00	\$1,699,981.00	\$700,000.00	\$999,981.00	
200 Student Managed Activities	\$97,695.00	\$0.00	\$2,662.00	\$95,033.00	\$0.00	\$0.00	\$0.00	\$91,490.00	\$91,490.00	\$186,523.00	\$96,394.41	\$90,128.59	
300 Athletics	\$381,442.00	\$0.00	\$33,738.00	\$347,704.00	\$0.00	\$0.00	\$0.00	\$497,934.00	\$497,934.00	\$845,638.00	\$551,625.36	\$294,012.64	

401 Auxiliary Services	\$116,297.00	\$0.00	\$114,819.00	\$1,478.00	\$0.00	\$0.00	\$0.00	\$2,522.00	\$2,522.00	\$4,000.00	\$1,916.88	\$2,083.12	
439 Public School Pre-School	-\$755.00	\$0.00	\$12,575.00	-\$13,330.00	\$0.00	\$0.00	\$0.00	\$1,012,132.00	\$1,012,132.00	\$998,802.00	\$998,801.91	\$0.09	
451 Data Communication	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,950.00	\$15,950.00	\$15,950.00	\$15,950.00	\$0.00	
499 Miscellaneous State Grants	\$25,693.00	\$0.00	\$25,850.00	-\$157.00	\$0.00	\$0.00	\$0.00	\$36,937.00	\$36,937.00	\$36,780.00	\$36,780.00	\$0.00	
516 9010 IDEA-B - FY2023	\$1,794.00	\$0.00	\$15,586.00	-\$13,792.00	\$0.00	\$0.00	\$0.00	\$1,864,576.00	\$1,864,576.00	\$1,850,784.00	\$1,850,782.71	\$1.29	
524 Vocational Ed (Carl Perkins)	-\$4,950.00	\$0.00	\$3,061.00	-\$8,011.00	\$0.00	\$0.00	\$0.00	\$132,986.31	\$132,986.31	\$124,975.31	\$124,975.31	\$0.00	
572 9010 Title I FY 2023	-\$4,715.00	\$0.00	\$21,755.00	-\$26,470.00	\$0.00	\$0.00	\$0.00	\$1,925,226.37	\$1,925,226.37	\$1,898,756.37	\$1,898,756.37	\$0.00	
584 Title IV	-\$4,324.00	\$0.00	\$693.00	-\$5,017.00	\$0.00	\$0.00	\$0.00	\$207,762.15	\$207,762.15	\$202,745.15	\$202,744.85	\$0.30	
587 Early Childhood - Spec Ed	-\$15.00	\$0.00	\$2.00	-\$17.00	\$0.00	\$0.00	\$0.00	\$52,816.00	\$52,816.00	\$52,799.00	\$52,798.26	\$0.74	
590 Title II-A Teacher Quality	-\$30,971.00	\$0.00	\$21,723.00	-\$52,694.00	\$0.00	\$0.00	\$0.00	\$442,247.00	\$442,247.00	\$389,553.00	\$389,551.82	\$1.18	
Debt Service Fund													
002 Bond Retirement (incl 264 Notes)	\$6,331,046.00	\$0.00	\$0.00	\$6,331,046.00	\$7,094,500.00	\$375,000.00	\$0.00	\$1,844,001.00	\$9,313,501.00	\$15,644,547.00	\$8,599,999.96	\$7,044,547.04	
Capital Projects Fund													

003 Permanent Improvement	\$1,959,783.00	\$0.00	\$70,713.00	\$1,889,070.00	\$0.00	\$0.00	\$0.00	\$5,435,500.00	\$5,435,500.00	\$7,324,570.00	\$5,000.00 0.00	\$2,324,570.00	
004 Building Fund	\$8,276,192.00	\$0.00	\$4,945,519.00	\$3,330,673.00	\$0.00	\$0.00	\$0.00	\$400,000.00	\$400,000.00	\$3,730,673.00	\$1,000.00 0.00	\$2,730,673.00	
010 Classroom Facilities	\$22,164,677.00	\$0.00	\$21,098,650.00	\$1,066,027.00	\$0.00	\$0.00	\$0.00	\$16,465,184.00	\$16,465,184.00	\$17,531,211.00	\$1,000.00 0.00	\$16,531,211.00	
070 Capital Projects	\$276,000.00	\$0.00	\$0.00	\$276,000.00	\$0.00	\$0.00	\$0.00	\$780,000.00	\$780,000.00	\$1,056,000.00	\$0.00	\$1,056,000.00	
Enterprise Fund													
006 Food Service	\$770,080.00	\$0.00	\$23,294.00	\$746,786.00	\$0.00	\$0.00	\$0.00	\$3,792,010.00	\$3,792,010.00	\$4,538,796.00	\$3,955.61 6.00	\$583,180.00	
020 Pre-School Tuition	\$93,983.00	\$0.00	\$5,593.00	\$88,390.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$123,390.00	\$75,000.0 0	\$48,390.00	
Internal Service Fund													
024 Self Insurance Fund	\$477,233.00	\$0.00	\$0.00	\$477,233.00	\$0.00	\$0.00	\$0.00	\$22,105,000.00	\$22,105,000.00	\$22,582,233.00	\$22,580.0 00.00	\$2,233.00	
Fiduciary Fund													
007 Scholarship Memorial	\$35,788.00	\$0.00	\$10,500.00	\$25,288.00	\$0.00	\$0.00	\$0.00	\$3,550.00	\$3,550.00	\$28,838.00	\$5,600.00	\$23,238.00	
008 Endowment	\$42,007.00	\$0.00	\$3,500.00	\$38,507.00	\$0.00	\$0.00	\$0.00	\$1,210.00	\$1,210.00	\$39,717.00	\$3,250.00	\$36,467.00	
022 District Agency Fund	\$119,974.00	\$0.00	\$0.00	\$119,974.00	\$0.00	\$0.00	\$0.00	\$268,000.00	\$268,000.00	\$387,974.00	\$350,000. 00	\$37,974.00	
Total All Funds	\$91,803,438.00	\$0.00	\$28,453,067.00	\$63,350,371.00	\$42,785,452.0 0	\$3,853,828.0 0	\$0.00	\$122,645,169.6 8	\$169,284,449.68	\$232,634,820.68	\$160,171, 807.13	\$72,463,013.55	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

Fiscal Year: 2026
Taxing Authority: Richland Township
Submitted By: Amanda Rollins

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	\$122,022.71	\$44,700.00	\$46,761.50	\$213,484.21
Special Revenue Fund	\$1,267,984.77	\$741,700.00	\$268,293.61	\$2,277,978.38
Capital Projects Fund	\$1,428.57	\$0.00	\$0.00	\$1,428.57
Total All Funds	\$1,391,436.05	\$786,400.00	\$315,055.11	\$2,492,891.16

Vicki M. Young,
Richland Township
5150 Logan Thornville Rd
Rushville, Ohio, 43150

Carri L. Brown

Myra

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

Fiscal Year: 2026
Taxing Authority: Richland Township
Submitted By: Amanda Rollins

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	\$125,872.71	\$0.00	\$3,850.00	\$122,022.71	\$44,700.00	\$5,500.00	\$0.00	\$41,261.50	\$91,461.50	\$213,484.21	\$69,850.00	\$143,634.21	
Special Revenue Fund													
2011 Motor Vehicle License Tax Fund	\$10,236.00	\$0.00	\$90.16	\$10,145.84	\$0.00	\$0.00	\$0.00	\$7,241.93	\$7,241.93	\$17,387.77	\$7,000.00	\$10,387.77	
2021 Gasoline Tax Fund	\$125,025.20	\$0.00	\$5,617.87	\$119,407.33	\$0.00	\$0.00	\$0.00	\$142,989.15	\$142,989.15	\$262,396.48	\$101,000.00	\$161,396.48	
2031 Road & Bridge Fund	\$168,045.46	\$0.00	\$8,798.02	\$159,247.44	\$139,400.00	\$16,800.00	\$0.00	\$0.00	\$156,200.00	\$315,447.44	\$144,700.00	\$170,747.44	
2111 Fire Operating	\$993,764.48	\$0.00	\$62,082.68	\$931,681.80	\$602,300.00	\$29,700.00	\$0.00	\$50,005.22	\$682,005.22	\$1,613,687.02	\$679,300.00	\$934,387.02	
2112 ODNR Grant (FAIN 21-DG- 11094200- 044)	\$9,950.30	\$0.00	\$0.00	\$9,950.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,950.30	\$9,950.30	\$0.00	
2231 M.V.L. Permissive Tax Fund	\$37,552.06	\$0.00	\$0.00	\$37,552.06	\$0.00	\$0.00	\$0.00	\$21,557.31	\$21,557.31	\$59,109.37	\$27,000.00	\$32,109.37	

Capital Projects Fund													
FEMA GRANT- TANKER	\$1,428.57	\$0.00	\$0.00	\$1,428.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,428.57	\$1,428.57	\$0.00	
Total All Funds	\$1,471,874.78	\$0.00	\$80,438.73	\$1,391,436.05	\$786,400.00	\$52,000.00	\$0.00	\$263,055.11	\$1,101,455.11	\$2,492,891.16	\$1,040,228.87	\$1,452,662.29	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

Fiscal Year: 2026
Taxing Authority: Village Of Stoutsville
Submitted By: BARBARA GOODMAN

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	\$614,002.46	\$121,208.30	\$11,575.00	\$746,785.76
Special Revenue Fund	\$294,362.08	\$47,300.00	\$56,900.00	\$398,562.08
Fiduciary Fund	\$264.27	\$0.00	\$0.00	\$264.27
Total All Funds	\$908,628.81	\$168,508.30	\$68,475.00	\$1,145,612.11

Barbara Goodman,
Village Of Stoutsville
6673 Cherry Bend
Canal Winchester, Ohio, 43110

Carri L. Brown

Myra

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

Fiscal Year: 2026
Taxing Authority: Village Of Stoutsville
Submitted By: BARBARA GOODMAN

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	\$638,421.48	\$0.00	\$24,419.02	\$614,002.46	\$18,000.00	\$2,800.00	\$103,208.30	\$8,775.00	\$132,783.30	\$746,785.76	\$98,467.03	\$648,318.73	
Special Revenue Fund													
2011 Street Construction Maint/RepairFund	\$218,711.60	\$0.00	\$0.00	\$218,711.60	\$0.00	\$0.00	\$35,000.00	\$5,500.00	\$40,500.00	\$259,211.60	\$31,500.00	\$227,711.60	
2101 MV Permissive Tax Fund	\$57,893.19	\$0.00	\$0.00	\$57,893.19	\$0.00	\$0.00	\$4,700.00	\$300.00	\$5,000.00	\$62,893.19	\$7,000.00	\$55,893.19	
2151 Local Fiscal Recovery Fund	\$2,832.09	\$0.00	\$0.00	\$2,832.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,832.09	\$0.00	\$2,832.09	
2271 Police Levy Fund	\$14,925.20	\$0.00	\$0.00	\$14,925.20	\$7,600.00	\$1,100.00	\$0.00	\$50,000.00	\$58,700.00	\$73,625.20	\$8,770.00	\$64,855.20	
Fiduciary Fund													
9101 Unclaimed Monies Fund	\$264.27	\$0.00	\$0.00	\$264.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$264.27	\$53.31	\$210.96	

Total All Funds	\$933,047.83	\$0.00	\$24,419.02	\$908,628.81	\$25,600.00	\$3,900.00	\$142,908.30	\$64,575.00	\$236,983.30	\$1,145,612.11	\$145,790.34	\$999,821.77	
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OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

Fiscal Year: 2026
Taxing Authority: Village Of Sugar Grove
Submitted By: SARAH HALEY

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	\$485,182.01	\$33,500.00	\$6,100.00	\$524,782.01
Special Revenue Fund	\$194,105.59	\$0.00	\$0.00	\$194,105.59
Enterprise Fund	\$350,245.75	\$0.00	\$0.00	\$350,245.75
Fiduciary Fund	\$5,220.81	\$0.00	\$0.00	\$5,220.81
Total All Funds	\$1,034,754.16	\$33,500.00	\$6,100.00	\$1,074,354.16

Sarah Haley,
Village Of Sugar Grove
101 Bridge Street Po Box 7
Sugar Grove, Ohio, 43155

Carri L. Brown

Agustin

Budget Commission:

Fiscal Year: 2026

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/02/26

Fiscal Year: 2026

Taxing Authority: Village Of Sugar Grove

Submitted By: SARAH HALEY

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	\$485,182.01	\$0.00	\$0.00	\$485,182.01	\$33,500.00	\$6,100.00	\$0.00	\$0.00	\$39,600.00	\$524,782.01	\$0.00	\$524,782.01	
Special Revenue Fund													
(2011) Street Fund	\$43,389.32	\$0.00	\$0.00	\$43,389.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,389.32	\$0.00	\$43,389.32	
(2041) Parks & Recreation Fund	\$1,739.98	\$0.00	\$0.00	\$1,739.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,739.98	\$0.00	\$1,739.98	
(2062) Rocket Way Sewer Project	\$125,541.58	\$0.00	\$0.00	\$125,541.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125,541.58	\$0.00	\$125,541.58	
(2101) M.V.L. Permissive Tax Fund	\$23,434.31	\$0.00	\$0.00	\$23,434.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,434.31	\$0.00	\$23,434.31	
(2151) ARPA Fiscal Recovery Fund	\$0.40	\$0.00	\$0.00	\$0.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.40	\$0.00	\$0.40	
Enterprise Fund													

(5101) Water Operating Fund	\$133,554.07	\$0.00	\$0.00	\$133,554.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$133,554.07	\$0.00	\$133,554.07	
(5102) Water Operating Repair & Imp	\$140,568.61	\$0.00	\$0.00	\$140,568.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$140,568.61	\$0.00	\$140,568.61	
(5201) Sewer Operating Fund	\$42,466.07	\$0.00	\$0.00	\$42,466.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,466.07	\$0.00	\$42,466.07	
(5601) Sanitation Fund	\$9,340.77	\$0.00	\$0.00	\$9,340.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,340.77	\$0.00	\$9,340.77	
(5602) Sewer Operating Fund	\$24,316.23	\$0.00	\$0.00	\$24,316.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,316.23	\$0.00	\$24,316.23	
Fiduciary Fund													
(4951) Cemetery Bequest (Non- Expendible)	\$5,220.81	\$0.00	\$0.00	\$5,220.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,220.81	\$0.00	\$5,220.81	
Total All Funds	\$1,034,754.16	\$0.00	\$0.00	\$1,034,754.16	\$33,500.00	\$6,100.00	\$0.00	\$0.00	\$39,600.00	\$1,074,354.16	\$0.00	\$1,074,354.16	