



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 23, 2026, 8:30 a.m.

108 North High Street

Lancaster, Ohio

A. Welcome & Pledge of Allegiance

B. Public Comments

C. Approval of Minutes of *February 2, 2026*

Motion for the Approval of Minutes of February 2, 2026

D. Review of Action Items

E. Resolutions, Voting List

Motion for the approval of resolution 2.23.2026.a : A resolution to sign Official Certificates of Estimated Resources for multiple entities

F. Open Items

G. Next Regular Meeting – Monday, March 30, 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



AGENDA

OFFICE OF COUNTY AUDITOR

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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

Attending were Jim Bahnsen (County Treasurer), Kyle Witt (County Prosecutor), and Carri Brown (County Auditor).

Also attending were: TR Edwards, Lana Fairchild, Jill Bradford, John Walsh, and Amanda Rollins. Please see the attached attendance sheet.

Attendees welcomed one another and said the pledge of allegiance.

B. Announcements/Organizational Items

1. Review of Recent Legislation, Inside Millage, and Draft Policy

Dr. Brown presented the following attachments with an accompanying slide show:

- Just the Facts - Ohio Property Tax Reform, What Changed, Why It Matters, When You'll See It
- Inside Millage Testimony
- Draft County Budget Commission Materials for Review (Ending with a Draft Policy for the Future)

There was general discussion about the reform, inside millage, and the draft materials.



2. Notice Procedures & Delegates;

Motion to Approve Notice Procedures and Plan for Regular Meetings, as attached

The Budget Commission historical notice procedures for meetings were reviewed and are attached.

Motion to Approve Notice Procedures and Plan for Regular Meetings, as attached

Dr. Brown made a motion to approve the notice procedures and plan for regular meetings, as attached. Kyle Witt seconded the motion.

Discussion: Dr. Brown reported that by history, each codified member of the Budget Commission can provide a letter for delegates, as needed. For example, Deputy Auditors can act for the County Auditor; Deputy Treasurers can act for the County Treasurer, and letters have been received and are kept on file with the Budget Commission records.

Dr. Brown reported that new legislation allows the County Prosecutor to recuse himself. This could be imagined if there was a conflict of interest. The Board of Commissioners Board President or delegate can serve in that case. Mr. Witt commented that the recusal might be on a case-by-case basis or perhaps more broadly imagined.

There was general discussion about the monthly meetings held to typically conduct administrative matters, such as approving amended certificates of official estimates of resources.

Dr. Brown reported that there are certain dates for Budget Commission meetings that are statutorily required. There are also dates the Budget Commission selects for standard, regular meetings to conduct business (such as the approval of amended certificates which require Budget Commission approval or action and are therefore conducted in open, public meetings).

Commission members agreed that in the future, there are likely to be additional hearings (or more meetings), as there could be action to take relating to the newly passed legislation. There could be hearings conducted in January 2027, for example, ahead of the February 2027 meeting.



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Mr. Witt indicated he was fine with the notice and schedule as presented but really wanted to be sure that there would be notice to Commission members about additional actions scheduled for regular meetings (actions beyond administrative type approvals) and that were scheduled for meetings for which there were not statutorily defined dates.

There was general discussion about how monthly meetings were working for stakeholders who needed amended certificates.

Mr. Bahnsen mentioned how some other bodies on which he serves meet quarterly.

Dr. Brown highlighted that the monthly meetings were for approvals of amended certificates based on the most recent information available. She provided an example of a new grant, and how monthly adjustments tended to work for political subdivisions, but waiting longer could be problematic. For example, it would be difficult to adjust expenditures for a newly acquired grant without a proper amended certificate or resources, and that could present problems with payroll or grant tracking. There could be other adjustments or corrections to make, from the perspective of the stakeholder. Monthly is working for the stakeholders. Some Budget Commissions meet weekly, but in our case, the monthly meetings are working.

Amanda Rollins added that she receives new information about grants, corrections, or other revenue items (where political subdivisions were seeking amendments) on a daily basis, from the stakeholders themselves. Dr. Brown asked if there had been any complaints about the monthly schedule. Ms. Rollins indicated there had been no complaints about the Budget Commission meetings being scheduled monthly, as opposed to a more frequent schedule, for approval of these types of amendments.

Dr. Brown stated she would be sure to indicate with the emailed agendas if there were items other than administrative items for approval on the agenda, such as any other items beyond the approval of amended certificates, when it comes to the regular monthly meetings.

She also remarked that it was typical for the County Treasurer to attend or send a delegate for the monthly, regular meetings.



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She suggested as a matter of communication efficiency that *if* the County Treasurer or a delegate could not attend a scheduled meeting that the County Treasurer seek attendance from the County Prosecutor or a delegate, for efficiency in ensuring a quorum. If the County Treasurer cannot confirm attendance from the County Prosecutor or a delegate, the County Treasurer could then inform the County Auditor that there would be no quorum. She would then be sure to notify stakeholders of changes that would result from not having a quorum.

Dr. Brown went on to indicate she would continue to send agendas by email to all Budget Commission members. The agendas are also posted online.

Roll call vote of the motion resulted as follows:

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

The motion carried.

3. Election of Officers

Mr. Bahnsen reported the County Auditor must serve as Secretary for the Budget Commission based on the ORC.

Motion for Election of Officers

On the motion of Carri Brown and second of Jim Bahnsen, Kyle Witt was nominated as Chair, and Jim Bahnsen was nominated as the Vice Chair for the Budget Commission.

Discussion: None.

Roll call vote of the motion resulted as follows:

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

The motion carried.



4. Public Comments

Lana Fairchild, Treasurer and CFO of the Amanda Clearcreek Local School District, provided highlights from the attached written testimony. After her comments, Kyle Witt asked for clarification about a \$4.5 Million loss projected. Ms. Fairchild indicated that over the district's 5-year forecast, their projections of property tax revenue needed to be decreased by \$4.5 Million based on the recent property tax reform.

Mr. Witt also asked about the static state funding for the district, as mentioned in Ms. Fairchild's testimony. Ms. Fairchild indicated that the 10-year static funding from the state had previously been bridged by increases they had with property taxes.

Jill Bradford, Treasurer for Walnut Township Local School District, commented on how property valuations in the "resort-like" area of WTLS had increased on average of 38%, and they had relied on increases in property taxes but understood that their community expected for the district to tell the voters what they need and they would vote upon those needs. They had emergency levies in the past and now, they no longer can renew those levies, based on the most recent reform.

Kyle Witt asked if they were prevented from placing the emergency renewals on the ballot, and Jill Bradford responded that was correct, that they could not pursue the option as they had in the past.

John Walsh, Treasurer for the Pickerington Local School District, commented that the district was at the 20-mill floor. In May, the district would be on the ballot for an operating levy. The enrollment in the district is growing significantly, and their costs are also growing. The district is expected to reduce its projected property tax revenues by \$5.1M over the next five years based on the most recent reform. He went on to comment about how Tangible Personal Property Taxes were eliminated and that was something to navigate, and there are even more reforms and variables to navigate now. There are challenges, and as a service organization, they are doing all that they can to maintain the expected services for the students.

Each of the Treasurers present expressed thanks to the Budget Commission for their open dialogues and for the opportunity to connect today during the meeting.



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C. Approval of Minutes from December 29, 2025

Motion for the Approval of Minutes of December 29, 2025

The minutes were provided to Budget Commission members by email and were posted on the website.

On the motion of Jim Bahnsen and the second of Carri Brown, the Budget Commission voted to approve the minutes of December 29, 2025.

Discussion: Dr. Brown reported that minutes are posted online.

Roll call vote of the motion resulted as follows:

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

The motion carried.

D. Review of Action Items

Dr. Brown reported that actions for the meeting were:

- Approving Amended Certificates of Estimated Resources for multiple taxing districts (formerly prepared for the regular meeting of January 26th which was canceled due to the snow emergency);
- Approving taxing district collection estimates and rates for tax year 2026/collection year 2027;
- Approving Official Certificates of Estimated Resources for multiple taxing districts;
- Approving additional Amended Certificates of Estimated Resources;
- And a review of other open items.

Summaries and memos from Amanda Rollins, Deputy Auditor, were reviewed and were within the packet.



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Dr. Brown reported that in the summary for the first resolution, there are several \$0 amounts listed (that should not be listed) as these are appropriation changes only (not revenue changes). Comments were added about that circumstance.

There are two summary sub-sections because there were two different years (2025 & 2026) with amendments. To populate the summary data accurately, there are two sub-sections, based on the year. Both subsections are included for the first resolution of the meeting.

The first sub-section contains two certificates for 2025-year end cleanup items. Both 2025 certificates (City of Lancaster and Village of Pleasantville) follow that notation. There is a subsection for the next part of the summary for the certificates for 2026. All 2026 certificates follow this summary.

An additional memo from Amanda Rollins, Deputy Auditor, was included in the review packet and summarized the evidence and content of the remainder of the resolutions of the meeting.

With respect to the proposed tax rates for tax levy year 2026, collection 2027 for Fairfield County school districts, a review and analysis was undertaken to ensure necessity and appropriateness. The carryover balances for each school district are reasonable for the budgets presented. No school district has a carryover balance that exceeds 100% of the previous year expense budget.

With respect to the remaining official certificates of estimated resources and amendments, all proposals are reasonable and documented. (There are more than 2,000 pages of documentation.) Charts were provided in the review packet.

Kyle Witt noted that there was a typographical error on an agenda that noted some resolutions ending in 2026. Dr. Brown reported that all resolutions should be noted as 02.02.2026, and are noted as such in the minutes.

Resolutions, Voting List

Motion for the approval of resolution 02.02.2026.a: A resolution to sign the Amended Official Certificates of Estimated Resources for multiple taxing districts.

On the motion of Carri Brown and the second of Jim Bahnsen, the Budget Commission voted to approve resolution 02.02.2026.a: A resolution to sign the Amended Official Certificates of Estimated Resources and for multiple taxing districts.



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

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

The motion carried.

Motion for the approval of resolution 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.

On the motion of Jim Bahnsen and the second of Carri Brown, the Budget Commission voted to approve resolution 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.

Discussion: Kyle Witt asked if there were any extraordinary items, and Dr. Brown reported there were no extraordinary items to report. Dr. Brown noted that the new legislation was not yet in effect. Information was received from each of the political subdivisions to proceed with the approval of the resolution. Information was received through the standard process of DocLink. The analysis and summary were discussed above.

Dr. Brown went on to highlight that one of the Commission's core duties was to set or certify tax rates based on budget needs, which are demonstrated by the budgets provided. So, under current law, the Commission ensures budgets and property tax collections are justified, necessary, and within statutory limits — but its authority to reduce approved voter tax rates is not expressly provided. That is what has occurred with the reform. In the future, that authority is provided, and it is limited by guardrails. For example, there can be no reduction that of a levy so much that it collects less than the prior year unless other funds justify it, and there are protections of maintaining minimum mills for school districts. There are definitions of unnecessary and excessive to consider with the new legislation.

Kyle Witt asked about the analysis that was formalized in the charts and review packets. Dr. Brown reported that today, we can indicate we have reviewed budgets, have certified levies, and have indicated rates are aligned with needs - but there is no reduction of voter-approved rates. In the future, she believed that there would be opportunity and a process for political subdivisions and taxing districts to add more information to justify how their collections are necessary (not unnecessary) and are not excessive, with the new statutory definitions.

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Roll call vote of the motion resulted as follows:

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

The motion carried.

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

On the motion of Jim Bahnsen and the second of Carri Brown, the Budget Commission voted to approve resolution 02.02.26. c: A resolution to sign the Official Certificates of Estimated Resources for multiple taxing districts.

Discussion: Dr. Brown reported the certificates were based on data provided in DocLink.

Kyle Witt commented that he appreciated the behind the scenes work and asked how the certificates were deemed to be reasonable. He commented that things were not as organic to him as they were in the past, given new technology that is in place.

Dr. Brown reported that with this resolution, the analyst ensures there is documentation for the estimates of resources and would point out anything that seemed extraordinary for a particular district. Documentation is provided to Commission members in review packets.

Jim Bahnsen asked if the revenue streams were all estimates, and Dr. Brown confirmed that was the case.

Roll call vote of the motion resulted as follows:

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

The motion carried.

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

On the motion of Jim Bahnsen and the second of Carri Brown, the Budget Commission voted to approve resolution 02.02.26. d: A resolution to sign Amended Certificates of Estimated Resources for multiple taxing districts.

Discussion: Dr. Brown reported that the amendments were based on the most recent information and data provided in DocLink.



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Roll call vote of the motion resulted as follows:

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

The motion carried.

E. Open Items

Returning to the Draft Policy

Dr. Brown reported she appreciated how the draft policy about demonstrating that tax levies are neither excessive nor unnecessary was reviewed. She believed that it should be considered for a vote in April or May, so that taxing districts can be prepared for their justifications and presentations. It would give them guidance. Dr. Brown indicated there is plenty of time to review that policy, which she drafted as a model, and perhaps it would be adjusted as more information is known. However, communication to political subdivisions in Spring would be helpful to them for their planning purposes. Dr. Brown reported that while these changes are all new, we should expect the draft to be a working document. The policy would serve as a helpful guide for everyone involved. Without it, the process can become less clear and more subjective, making it harder for stakeholders and political subdivisions to understand decisions and work collaboratively.

Kyle Witt asked if the determination of voted levies being excessive or unnecessary is something that needed to be evaluated annually. Dr. Brown indicated she found that to be a practical part of the Commission's responsibility to set rates, which is done annually. There are guardrails in place with the new legislation. She added that the definitions of excessive or unnecessary are new in the legislation, and there may be more understanding surrounding those definitions to come, or there could even be additional legislated language provided in the future.

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



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G. Adjourn

On the motion of Kyle Witt and the second of Jim Bahnson, the Budget Commission voted to adjourn at 10:16 a.m. The motion carried.

I certify the minutes above are true and accurate for the Fairfield County Budget Commission Meeting held February 2, 2026.

Dr. Carri L. Brown, County Auditor

TR. Edwards

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Lana Fairchild

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John Welsh

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Jill Bradford

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Amanda Rollins
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2.2.2026

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.

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 Increases (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.

CONTACT US!



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**.

CONTACT US!

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

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FAIRFIELD COUNTY THEN & NOW



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)

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.

Budget Commission Meeting
February 2, 2026
8:30 AM
Fairfield County Auditor Conference Room

Good morning,

My name is Lana Fairchild, and I serve as the Treasurer of the Amanda-Clearcreek Local School District. Thank you for the opportunity to provide testimony today.

I would like to share an overview of recent developments within our district and to explain the anticipated impact of the newly enacted property tax legislation on Amanda-Clearcreek's financial outlook.

Amanda-Clearcreek Local School District currently serves approximately 1,500 students and has experienced modest but steady enrollment growth. Our district is predominantly agricultural, and housing availability remains limited. However, we are proactively preparing for anticipated land-use changes as future generations of farmers transition or sell property, which may alter the district's demographic and development patterns.

To prepare for this future growth, the district engaged in a comprehensive master facilities planning process several years ago and recently completed a \$21 million construction project. This project included the addition of seven classrooms and expanded common spaces to our K-2 building, construction of a storage facility, batting cage and concession areas, and a new fieldhouse. Importantly, these improvements were completed without requesting additional tax support from our community.

The project was financed through Certificates of Participation (COPs). As part of this process, Amanda-Clearcreek received a Moody's credit rating of Aa2—the highest rating among Fairfield County school districts. This rating reflects the district's strong financial management and stability and enabled us to secure highly competitive interest rates, maximizing savings for local taxpayers.

Fiscal responsibility remains a priority for our district. We have implemented multiple cost-saving initiatives, including an HVAC access control system that has saved the district over \$1 million during the past four years. In addition, the district successfully obtained grant funding to purchase two electric school buses, with a total grant value of nearly \$1 million.

Like many school districts across Ohio, Amanda-Clearcreek has not experienced a meaningful increase in state funding for more than a decade. Flat state funding has increased reliance on local revenue sources—primarily property and income taxes—to address rising operational costs.

Recent property tax legislation is expected to have a negative long-term impact on our district. Amanda-Clearcreek currently has three continuing levies approved in 1976, 1977, and 1989, as well as a 2% earned income tax levy passed in 2019 for a 15-year term. Since 2022, the district has been at the 20-mill floor. While the recent reforms will not lift the district off the floor,

changes to the inflationary factor are projected to significantly reduce future revenues. Current estimates indicate a loss of approximately \$4.5 million over the next five years.

This anticipated reduction in revenue will directly affect the district's financial stability. As we are currently engaged in negotiations with three collective bargaining units, these constraints will limit our ability to invest in our teachers and staff at the level they deserve. Despite these challenges, Amanda-Clearcreek has made notable improvements in student outcomes in recent years. While the district remains rated at three stars overall, student progress and learning components have shown significant growth.

Thank you again for the opportunity to share Amanda-Clearcreek's experience and for your time and consideration.

2.23.26.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: 02/23/26

Subject: 2/23/26 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 |
|-------------------------------|----------------------------|---|----------------------|-----------------|-----------------------------|
| Berne Union L.S.D | \$282.08 | 516-9026 Part B-IDEA-FY 2026 | Special Revenue Fund | | Y |
| Berne Union L.S.D | \$750.78 | 572-9026 Title I-FY 2026 | Special Revenue Fund | | Y |
| Berne Union L.S.D | \$67.49 | 584-9026 Title IV-A-FY 2026 | Special Revenue Fund | | Y |
| Berne Union L.S.D | \$1.99 | 587-9026 Early Childhood-IDEA-FY 2026 | Special Revenue Fund | | Y |
| Berne Union L.S.D | \$527.85 | 590-9026 Title II-A-FY 2026 | Special Revenue Fund | | Y |
| Board Of Commissioners | \$55,697,512.95 | (1001) General Fund | General Fund | | Y |
| Board Of Commissioners | \$51,557.00 | (1025) Furtherance Of Justice (Sheriff)(325.071) | General Fund | | Y |
| Board Of Commissioners | \$209,163.49 | (2002) Dog & Kennel Fund | Special Revenue Fund | | Y |
| Board Of Commissioners | \$5,840,093.38 | (2015) FCJFS - Child Support Enforcement | Special Revenue Fund | | Y |
| Board Of Commissioners | \$2,674,542.12 | (2018) FCJFS - Community (Human) Services - Public Assistance | Special Revenue Fund | | Y |
| Board Of Commissioners | \$84,108.20 | (2021) Probate Comp Legal Research | Special Revenue Fund | | Y |

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|------------------------|-----------------|--|----------------------|--|---|
| Board Of Commissioners | \$2,219,346.38 | (2022) Real Estate Assessment Fund | Special Revenue Fund | | Y |
| Board Of Commissioners | \$5,181,952.02 | (2024) Motor Vehicle Fund (Eng) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$35,493.53 | (2027) Road & Bridge Fund - Weights (Sheriff) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$460,665.43 | (2036) Youth Services (Juv Court) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$21,516.64 | (2042) Education Enforcement (Litter & Weights) Fund (Sheriff) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$27,503,130.91 | (2060) Department of Dev Disabilities (DODD - 169 Board) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$219,774.55 | (2065) Del. Real Estate Coll. Fund (Pros) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$15,071,377.50 | (2066) ADAHM (MH & RS - 648 Board) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$7,371,313.48 | (2072) Children Services | Special Revenue Fund | | Y |
| Board Of Commissioners | \$16,380.50 | (2076) Indigent-Grdshp-Dept | Special Revenue Fund | | Y |
| Board Of Commissioners | \$649,285.61 | (2090) Emergency Management - EMA | Special Revenue Fund | | Y |
| Board Of Commissioners | \$8,534.45 | (2091) Emergency Planning - EMA | Special Revenue Fund | | Y |
| Board Of Commissioners | \$72,230.54 | (2316) Probate Computer | Special Revenue Fund | | Y |
| Board Of Commissioners | \$9,978.51 | (2317) Juvenile Computer | Special Revenue Fund | | Y |
| Board Of Commissioners | \$1,321,593.78 | (2318) Clk Courts Computer | Special Revenue Fund | | Y |
| Board Of Commissioners | \$27,052.68 | (2320) Juvenile Comp Legal Research | Special Revenue Fund | | Y |

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|------------------------|----------------|---|----------------------|--|---|
| Board Of Commissioners | \$1,038,129.12 | (2326) Cert/Title Adm Fund (Clk Courts) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$200,094.17 | (2333) Recorder Equipment | Special Revenue Fund | | Y |
| Board Of Commissioners | \$58,468.37 | (2338) Parent Education (Domestic Relations) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$11,141.65 | (2356) Childrens Indigent Driver (4511.191)(N)(1) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$1,719,465.68 | (2362) Const Bridges, Culverts, Co Rds (New Levy) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$501,091.58 | (2365) County Probation Services | Special Revenue Fund | | Y |
| Board Of Commissioners | \$15,801.54 | (2379) Computer Research - Domestic Div | Special Revenue Fund | | Y |
| Board Of Commissioners | \$37,449.53 | (2380) Computer Research - General Div | Special Revenue Fund | | Y |
| Board Of Commissioners | \$24,109.84 | (2394) CFLP Litter Enforcement Grant (Sheriff) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$16,841.90 | (2408) Drug Court Program | Special Revenue Fund | | Y |
| Board Of Commissioners | \$258,706.42 | (2422) Dispute Resolution/Mediation RC 2303.202 | Special Revenue Fund | | Y |
| Board Of Commissioners | \$5,157.76 | (2423) Hotel/Motel Lodging Tax (ReesePeters) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$378,322.11 | (2503) Village Policing/Cops in School /Job & Family Serv | Special Revenue Fund | | Y |
| Board Of Commissioners | \$61,938.29 | (2593) Concealed Handgun License | Special Revenue Fund | | Y |
| Board Of Commissioners | \$99,354.59 | (2599) Work Force Development - WIA - JFS | Special Revenue Fund | | Y |
| Board Of Commissioners | \$2,002,203.14 | (2617) Older Adult Services (Senior Services-MOW) | Special Revenue Fund | | Y |

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|------------------------|-----------------|---|----------------------|--|---|
| Board Of Commissioners | \$417,355.18 | (2625) Special Projects Domestic Relations | Special Revenue Fund | | Y |
| Board Of Commissioners | \$68,311.41 | (2630) Special Projects - Probate & Juvenile Cts (ORC 2303.201(E)(1)) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$4,509.02 | (2633) Enterprise Zone (EZ & TIRC) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$270,954.68 | (2673) FC Building Dept (Utilities) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$342,621.54 | (2707) SEMPG - EMA | Special Revenue Fund | | Y |
| Board Of Commissioners | \$173,993.56 | (2711) Coninuing Prof Training | Special Revenue Fund | | Y |
| Board Of Commissioners | \$147,959.17 | (2716) RLF/CDBG -(Revolving Loan) FC Commissioners Economic Dev | Special Revenue Fund | | Y |
| Board Of Commissioners | \$617,047.53 | (2717) RLF/EDA - (Revolving Loan) FC Commissioners Ec Dev | Special Revenue Fund | | Y |
| Board Of Commissioners | \$425,469.65 | (2718) EDA Cares Act RLF | Special Revenue Fund | | Y |
| Board Of Commissioners | \$26,888,599.21 | (2758) Children & Adult Protective Services (JFS) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$33,133.59 | (2761) Law Library Resources Board | Special Revenue Fund | | Y |
| Board Of Commissioners | \$113,884.04 | (2784) VOCA Grant 2013-2014 | Special Revenue Fund | | Y |
| Board Of Commissioners | \$1,864.00 | (2785) SVAA 11/12 | Special Revenue Fund | | Y |
| Board Of Commissioners | \$1,875,013.29 | (2804) Treasurer - DRETAC | Special Revenue Fund | | Y |
| Board Of Commissioners | \$91,398.31 | (2838) Prosecuting Attorney's Legal Services Fund | Special Revenue Fund | | Y |

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|------------------------|-----------------|--|-----------------------|--|---|
| Board Of Commissioners | \$26,899.39 | (2859) County Probate Court Guardianship Services Fund | Special Revenue Fund | | Y |
| Board Of Commissioners | \$137.75 | (4714) Airport Consolidated Debt | Debt Service Fund | | Y |
| Board Of Commissioners | \$3,629.27 | (4809) Energy Cons. Dbt. Serv. | Debt Service Fund | | Y |
| Board Of Commissioners | \$3,148.77 | (4819) Public Safety Facility Jail Project Debt Service | Debt Service Fund | | Y |
| Board Of Commissioners | \$4,812.50 | (4851) County Building/Facilities Improvement Debt Service | Debt Service Fund | | Y |
| Board Of Commissioners | \$38,394.85 | (4878) New Energy Project Debt Service Fund | Debt Service Fund | | Y |
| Board Of Commissioners | \$250,539.16 | (3011) Federal Funds Airport | Capital Projects Fund | | Y |
| Board Of Commissioners | \$336,718.46 | (3034) State Funds Airport | Capital Projects Fund | | Y |
| Board Of Commissioners | \$2,949,277.45 | (3698) MRDD MRSS Capital Improvement | Capital Projects Fund | | Y |
| Board Of Commissioners | \$20,695,574.89 | (5044) Fairfield Co. Sewer | Enterprise Fund | | Y |
| Board Of Commissioners | \$13,488,328.88 | (5046) Fairfield Co. Water | Enterprise Fund | | Y |
| Board Of Commissioners | \$157,872.33 | (5085) Trust Sewer Deposits | Enterprise Fund | | Y |
| Board Of Commissioners | \$1,028,551.78 | (5405) Sewer Inspection | Enterprise Fund | | Y |
| Board Of Commissioners | \$677,052.85 | (5420) Water Inspection Fund | Enterprise Fund | | Y |
| Board Of Commissioners | -\$78,882.48 | (5533) NR - Liberty Twp Sewer | Enterprise Fund | | Y |

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|------------------------|----------------|--|-----------------------|--|---|
| Board Of Commissioners | -\$206,284.96 | (5534) NR - Tussing Rd WTF Imp (2) | Enterprise Fund | | Y |
| Board Of Commissioners | -\$21.52 | (5776) Utilities Admin Complete | Enterprise Fund | | Y |
| Board Of Commissioners | \$4,398.32 | (5817) Mingo Estates & Lakeside Water Reclamation Proj. DS | Enterprise Fund | | Y |
| Board Of Commissioners | -\$1,863.58 | (5818) State Routes 204 & 256 Water Project Debt Service | Enterprise Fund | | Y |
| Board Of Commissioners | \$503,633.57 | (5823) Utility Road Improvement Bond Retirement | Enterprise Fund | | Y |
| Board Of Commissioners | \$1,250,686.01 | (5841) Greenfield Township Water Fund | Enterprise Fund | | Y |
| Board Of Commissioners | \$1,069,697.09 | (5842) Greenfield Township Sewer Fund | Enterprise Fund | | Y |
| Board Of Commissioners | \$1,848.27 | (5846) Greenfield Water Debt Service | Enterprise Fund | | Y |
| Board Of Commissioners | -\$40,907.38 | (5847) Greenfield Sewer Debt Service | Enterprise Fund | | Y |
| Board Of Commissioners | \$11,603.18 | (5849) Allen Road Waterline Project | Enterprise Fund | | Y |
| Board Of Commissioners | \$4,407,760.32 | (5376) Self Funded Health Insurance | Internal Service Fund | | Y |
| Board Of Commissioners | \$297,311.20 | (4895) Airport Improvement Bond - Debt Service | Debt Service Fund | | Y |
| Board Of Commissioners | \$425,849.00 | 2918 ENHANCED 9-1-1 SERVICES | Special Revenue Fund | | Y |
| Board Of Commissioners | \$1,613,579.18 | (2442) Commissary - (Sheriff) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$5,000.00 | (2663) Community Reinvestmnt Areas | Special Revenue Fund | | Y |
| Board Of Commissioners | \$79,689.00 | (1050) FOJ-Prosecutor Allowanc | General Fund | | Y |

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|------------------------|----------------|---------------------------------------|----------------------|--|---|
| Board Of Commissioners | \$111,043.88 | (1080) Trust, Unclaimed Monies | General Fund | | Y |
| Board Of Commissioners | \$120,256.14 | (2023) Treas Prepayment Real Prop Tax | Special Revenue Fund | | Y |
| Board Of Commissioners | \$11,000.00 | (2340) US Tank Deductible | Special Revenue Fund | | Y |
| Board Of Commissioners | \$140.08 | (2481) Juvenile Recovery | Special Revenue Fund | | Y |
| Board Of Commissioners | \$64,342.46 | (2489) Notary Public Fees | Special Revenue Fund | | Y |
| Board Of Commissioners | \$10,045.00 | (2543) Annexation Proceedings | Special Revenue Fund | | Y |
| Board Of Commissioners | \$9,036,307.26 | (2560) DD Reserve Fund | Special Revenue Fund | | Y |
| Board Of Commissioners | \$25,000.00 | (2561) Spring Creek Traffic Signal | Special Revenue Fund | | Y |
| Board Of Commissioners | \$837,432.03 | (2580) Engineer - Subdivision Inspect | Special Revenue Fund | | Y |
| Board Of Commissioners | \$53,925.54 | (2591) Home Program Income | Special Revenue Fund | | Y |
| Board Of Commissioners | \$10.91 | (2641) Title IV-E Fund | Special Revenue Fund | | Y |
| Board Of Commissioners | \$3,117.57 | (2675) CDBG Project Income | Special Revenue Fund | | Y |
| Board Of Commissioners | \$40,573.13 | (2683) Wireless 911-PSAP-Fairfield | Special Revenue Fund | | Y |
| Board Of Commissioners | \$88,563.69 | (2689) Adult Based Corrections | Special Revenue Fund | | Y |
| Board Of Commissioners | \$1,397.50 | (2705) Community Education | Special Revenue Fund | | Y |
| Board Of Commissioners | \$64,589.82 | (2730) CDBG Housing Improv Program | Special Revenue Fund | | Y |

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|------------------------|----------------|--|----------------------|--|---|
| Board Of Commissioners | \$95,335.51 | (2731) Home Housing Improve Program | Special Revenue Fund | | Y |
| Board Of Commissioners | \$23,168.10 | (2772) Indigent Drivers Interlock | Special Revenue Fund | | Y |
| Board Of Commissioners | \$1,070,836.66 | (2788) CDBG Formula | Special Revenue Fund | | Y |
| Board Of Commissioners | \$330.69 | (2807) Community Recycling Grant | Special Revenue Fund | | Y |
| Board Of Commissioners | \$31,210.41 | (2828) Special Elections | Special Revenue Fund | | Y |
| Board Of Commissioners | \$11,638.35 | (2839) Common Pls Recovery CT Grant | Special Revenue Fund | | Y |
| Board Of Commissioners | \$1,324.82 | (2843) JFS Ohio Starts Grant | Special Revenue Fund | | Y |
| Board Of Commissioners | \$157,583.48 | (2852) Target Community ALT To Prison | Special Revenue Fund | | Y |
| Board Of Commissioners | \$2.58 | (2856) CHLD Abuse&Neglect Dscrtnry | Special Revenue Fund | | Y |
| Board Of Commissioners | \$3,797.07 | (2861) Cyber Security Measures Implem | Special Revenue Fund | | Y |
| Board Of Commissioners | \$2,700.00 | (2875) Sheriff SRO Schl Res Offc | Special Revenue Fund | | Y |
| Board Of Commissioners | \$86,961.24 | (2876) Fiscal Recovery (ARP) | Special Revenue Fund | | Y |
| Board Of Commissioners | \$12,355.18 | (2883) Law Enfrcemnt Cyber | Special Revenue Fund | | Y |
| Board Of Commissioners | \$385.97 | (2884) Secrty Of ST2022Primary Electn | Special Revenue Fund | | Y |
| Board Of Commissioners | \$1,296,967.73 | (2885) One Ohio OPIOID Settle | Special Revenue Fund | | Y |
| Board Of Commissioners | \$33,873.02 | (2891) Secrty ST Precnct Elect Off Trn | Special Revenue Fund | | Y |

| | | | | | |
|------------------------|----------------|--|-----------------------|--|---|
| Board Of Commissioners | \$4,128,586.38 | (2908) Public Transit | Special Revenue Fund | | Y |
| Board Of Commissioners | \$16,851.42 | (2909) Marine Patrol Grant | Special Revenue Fund | | Y |
| Board Of Commissioners | \$2,408,040.63 | (2050) SA - Ditch Maintenance | Permanent Fund | | Y |
| Board Of Commissioners | \$17,139.55 | (2305) Bateson Bridge Trust | Permanent Fund | | Y |
| Board Of Commissioners | \$42,348.39 | (3434) Issue II - State Portion (OPWC) | Capital Projects Fund | | Y |
| Board Of Commissioners | \$3,067,368.95 | (3435) Permanent Improvement Fund - Comm | Capital Projects Fund | | Y |
| Board Of Commissioners | \$147,178.49 | (3445) ODOT Projects | Capital Projects Fund | | Y |
| Board Of Commissioners | \$42.50 | (3896) Airport Hanger Capital Project | Capital Projects Fund | | Y |
| Board Of Commissioners | \$252,126.32 | (3897) Workforce State Capital Project | Capital Projects Fund | | Y |
| Board Of Commissioners | \$20.00 | (3903) Basil Western 629 | Capital Projects Fund | | Y |
| Board Of Commissioners | \$14,444.10 | (3910) Building On Sheridan | Capital Projects Fund | | Y |
| Board Of Commissioners | \$95,980.26 | (4592) SA BR Liberty Twp SA 2004 | Debt Service Fund | | Y |
| Board Of Commissioners | \$38,577.07 | (5323) Water Reclamation Replacemt Trust (323) | Enterprise Fund | | Y |
| Board Of Commissioners | \$1,142.64 | (5324) Water Replacement Trust | Enterprise Fund | | Y |
| Board Of Commissioners | \$12,690.12 | (5461) Liberty Township Sewer | Enterprise Fund | | Y |
| Board Of Commissioners | \$15,077.06 | (5469) BR - Sewer VP Utility 99 | Enterprise Fund | | Y |

| | | | | | |
|------------------------|-----------------|---|-----------------|--|---|
| Board Of Commissioners | \$13,161.59 | (5470) BR - Water VP Utility 99 | Enterprise Fund | | Y |
| Board Of Commissioners | \$340,266.46 | (5486) Tussing Rd WFR Improvements | Enterprise Fund | | Y |
| Board Of Commissioners | \$399,572.50 | (5524) Tarlton Area WWS | Enterprise Fund | | Y |
| Board Of Commissioners | \$30,819.44 | (5554) NR - Tussing Rd Water Reclamation Fac. | Enterprise Fund | | Y |
| Board Of Commissioners | \$1,430.78 | (5555) BR - Sewer Bond (\$3,834,072.04) | Enterprise Fund | | Y |
| Board Of Commissioners | \$75,626.71 | (5556) BR - Water Bond (\$3,950,000.00) | Enterprise Fund | | Y |
| Board Of Commissioners | \$19,037.90 | (5595) Utilities Administration & Engineering Bldg LC | Enterprise Fund | | Y |
| Board Of Commissioners | \$9,594.92 | (5618) Sub Maint Winding Creek Sec 6 | Enterprise Fund | | Y |
| Board Of Commissioners | \$2,542.03 | (5634) NR - Village of Carroll Waterline | Enterprise Fund | | Y |
| Board Of Commissioners | \$300,146.57 | (5719) Pleasant Run Water Reclamation Facilities | Enterprise Fund | | Y |
| Board Of Commissioners | \$2,780.62 | (5737) NR - Carroll Sanitary Sewer & Improvements | Enterprise Fund | | Y |
| Board Of Commissioners | \$436,206.51 | (5820) Mingo Estates & Lakeside Water Reclamation Project | Enterprise Fund | | Y |
| Board Of Commissioners | \$36,056.44 | (5821) State Routes 204 & 256 Water Project | Enterprise Fund | | Y |
| Board Of Commissioners | \$15,404.18 | (5853) Diley Wellfield Water | Enterprise Fund | | Y |
| Board Of Commissioners | \$381,683.45 | (5854) Lift Statn/Pleasant Lee Sewer | Enterprise Fund | | Y |
| City Of Lancaster | -\$3,454,000.00 | (1001) General Fund | General Fund | | Y |

| | | | | | |
|-----------------------------------|---|--|---|--|---|
| City Of Lancaster | -\$3,074,500.00 | (2009) 3 Mil Levy Fund | Special Revenue Fund | | Y |
| Clearcreek Township | \$101,997.67 | 1000 - General Fund | General Fund | | Y |
| Clearcreek Township | \$7,984.62 | 2011 - Motor Vehicle License Tax Fund | Special Revenue Fund | | Y |
| Clearcreek Township | \$43,543.78 | 2021 - Gasoline Tax Fund | Special Revenue Fund | | Y |
| Clearcreek Township | \$227,172.00 | 2031 - Road & Bridge Fund | Special Revenue Fund | | Y |
| Clearcreek Township | \$10,788.97 | 2141 - Road Improvement Fund (Road & Snow Equipment) | Special Revenue Fund | | Y |
| Clearcreek Township | \$767.21 | 4951 Cemetery (Permanent) | Capital Projects Fund | | Y |
| Clearcreek Township | \$164,113.77 | 4911 Capital Projects Fund (Fire) | Capital Projects Fund | | Y |
| Clearcreek Township | \$137,803.05 | 4912 Capital Projects Fund (EMS) | Capital Projects Fund | | Y |
| Fairfield County District Library | \$771,000(a) \$10,000(b) \$56,576.36(c) | 101 General (a) 220 Gifts & Donations(b) 801 Perm. trust (c) | General (a) Special (b) Fiduciary (c) | | Y |
| Liberty Township | \$66,742.37 | 1001 General Fund | General Fund | | Y |
| Liberty Township | \$16,242.16 | 2011 Motor Vehicle License Tax Fund | Special Revenue Fund | | Y |
| Liberty Township | \$215,315.37 | 2021 Gasoline Tax Fund | Special Revenue Fund | | Y |
| Liberty Township | \$239,080.22 | 2031 Road & Bridge Fund | Special Revenue Fund | | Y |
| Liberty Township | \$37,964.89 | 2231 M.V.L. Permissive Tax Fund | Special Revenue Fund | | Y |
| Liberty Union - Thurston L.S.D | \$80,000.00 | 018 Public School Support | Special Revenue Fund | | Y |
| Liberty Union - Thurston L.S.D | \$500,000.00 | 070 Capital Projects | Capital Projects Fund | | Y |

| | | | | | |
|--------------------------------------|----------------|---------------------------------|-----------------------------|--|---|
| Liberty Union - Thurston L.S.D | \$550,000.00 | 024 Employee Benefits Fund | Internal Service Fund | | Y |
| Richland Township | -\$4,884.96 | 1000 General Fund | General Fund | | Y |
| Rushcreek Township | \$1,500.00 | 2191 - Fire Operating | Special Revenue Fund | | Y |
| Rushcreek Township | \$45,000.00 | 2192 - Road Improvement Fund | Special Revenue Fund | | Y |
| Village Of Millersport | \$5,000,000.00 | Community Benefits Fund | Special Revenue Fund | | Y |

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

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 | \$545,498.76 | \$645,779.75 |
| 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 | \$14,842,148.76 | \$34,379,357.35 |

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

Cari L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

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 | \$204,214.48 | \$204,214.48 | \$204,214.48 | \$204,214. 48 | \$0.00 | |
| 572-9026 Title I-FY 2026 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$144,159.51 | \$144,159.51 | \$144,159.51 | \$144,159. 51 | \$0.00 | |
| 584-9026 Title IV-A-FY 2026 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11,271.80 | \$11,271.80 | \$11,271.80 | \$11,271.8 0 | \$0.00 | |
| 587-9026 Early Childhood- IDEA-FY 2026 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,284.80 | \$4,284.80 | \$4,284.80 | \$4,284.80 | \$0.00 | |

| | | | | | | | | | | | | | |
|---------------------------------------|----------------|--------|-------------|----------------|--------|--------|--------|----------------|----------------|----------------|----------------|--------|--|
| 590-9026 Title II-A-FY 2026 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$26,535.89 | \$26,535.89 | \$26,535.89 | \$26,535.89 | \$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 | \$14,443,148.76 | \$25,246,048.76 | \$34,379,357.35 | \$34,365,168.61 | \$14,188.74 | |
|------------------------|-----------------|--------|----------------|----------------|-----------------|--------------|--------|-----------------|-----------------|-----------------|-----------------|-------------|--|

BERNE UNION LOCAL SCHOOLS Amended Official Certificate of Estimated Resources

Rev. Code Sec. 5705.36

| Fund | Unencumbered Balance July 1 | Taxes | Other Sources | Total |
|--|-----------------------------|-------------------------|------------------------|-------------------------|
| Governmental Fund Type | | | | |
| General Fund | | | | |
| 001 0000 GENERAL FUND | \$ 4,407,723.00 | \$ 10,021,184.30 | \$ 8,572,822.00 | \$ 23,001,729.30 |
| 001 9006 GENERAL-CHROMEBOOKS | \$ 9,115.31 | \$ 0.00 | \$ 17,000.00 | \$ 26,115.31 |
| 001 9991 GENERAL-TB/MAT/EQUIP | \$ 39.03 | \$ 191,357.85 | \$ 0.00 | \$ 191,396.88 |
| 001 9992 GENERAL-CAP IMP/MAINT | \$ 158.90 | \$ 191,357.85 | \$ 0.00 | \$ 191,516.75 |
| Total: | \$ 4,417,036.24 | \$ 10,403,900.00 | \$ 8,589,822.00 | \$ 23,410,758.24 |
| Special Revenue | | | | |
| 007 9019 SOUTH CENTRAL POWER-ROX GRANT | \$ 100.00 | \$ 0.00 | \$ 0.00 | \$ 100.00 |
| 007 9111 UNCLAIMED MONIES FUND | \$ 5,562.22 | \$ 0.00 | \$ 0.00 | \$ 5,562.22 |
| 018 9017 VETERANS COMMITTEE FUND | \$ 10,762.93 | \$ 0.00 | \$ 2,000.00 | \$ 12,762.93 |
| 018 9020 PUBLIC SCHOOL SUPPORT-ELE | \$ 19,840.99 | \$ 0.00 | \$ 20,000.00 | \$ 39,840.99 |
| 018 9050 PUBLIC SCHOOL SUPPORT-HS | \$ 822.82 | \$ 0.00 | \$ 20,000.00 | \$ 20,822.82 |
| 200 9011 YEARBOOK FUND | \$ 4,733.52 | \$ 0.00 | \$ 0.00 | \$ 4,733.52 |
| 200 9113 DRAMA CLUB | \$ 174.64 | \$ 0.00 | \$ 0.00 | \$ 174.64 |
| 200 9117 SCIENCE CLUB | \$ 174.07 | \$ 0.00 | \$ 0.00 | \$ 174.07 |
| 200 9280 SPANISH CLUB | \$ 119.13 | \$ 0.00 | \$ 0.00 | \$ 119.13 |
| 200 9320 FHA | \$ 252.71 | \$ 0.00 | \$ 0.00 | \$ 252.71 |
| 200 9470 VOCAL MUSIC | \$ 3,415.91 | \$ 0.00 | \$ 0.00 | \$ 3,415.91 |
| 200 9610 STUDENT COUNCIL HIGH SCHOOL | \$ 4,430.68 | \$ 0.00 | \$ 0.00 | \$ 4,430.68 |
| 200 9650 MEDIA CLUB | \$ 571.21 | \$ 0.00 | \$ 0.00 | \$ 571.21 |
| 200 9696 TEEN INSTITUTE | \$ 144.06 | \$ 0.00 | \$ 0.00 | \$ 144.06 |
| 200 9710 HONOR SOCIETY | \$ 60.23 | \$ 0.00 | \$ 0.00 | \$ 60.23 |
| 200 9920 CLASS FEES | \$ 112.58 | \$ 0.00 | \$ 0.00 | \$ 112.58 |
| 300 9400 BAND FUND | \$ 7,013.89 | \$ 0.00 | \$ 15,200.00 | \$ 22,213.89 |
| 300 9500 ATHLETIC FUND | \$ 720.39 | \$ 0.00 | \$ 40,100.00 | \$ 40,820.39 |
| 439 9010 PRESCHOOL | \$ 41,269.01 | \$ 0.00 | \$ 38,000.00 | \$ 79,269.01 |
| 451 0000 DATA COMMUNICATION FUND | \$ 0.00 | \$ 0.00 | \$ 3,982.28 | \$ 3,982.28 |
| 499 9019 OHIO ARTS GRANT | \$ 0.00 | \$ 0.00 | \$ 15,750.00 | \$ 15,750.00 |
| 516 9026 PART B-IDEA-FY 2026 | \$ 0.00 | \$ 0.00 | \$ 204,214.48 | \$ 204,214.48 |
| 572 9026 TITLE I-FY 2026 | \$ 0.00 | \$ 0.00 | \$ 144,159.51 | \$ 144,159.51 |
| 584 9026 TITLE IV-A-FY 2026 | \$ 0.00 | \$ 0.00 | \$ 11,271.80 | \$ 11,271.80 |
| 587 9026 EARLY CHILDHOOD-IDEA-FY 2026 | \$ 0.00 | \$ 0.00 | \$ 4,284.80 | \$ 4,284.80 |
| 590 9026 TITLE II-A-FY 2026 | \$ 0.00 | \$ 0.00 | \$ 26,535.89 | \$ 26,535.89 |
| Total: | \$ 100,280.99 | \$ 0.00 | \$ 545,498.76 | \$ 645,779.75 |
| Debt Service | | | | |
| 002 9021 COPS RESERVE FUND | \$ 3,699,254.99 | \$ 0.00 | \$ 750,000.00 | \$ 4,449,254.99 |
| 002 9022 CAPITALIZED INTEREST FUND | \$ 3,419.76 | \$ 0.00 | \$ 0.00 | \$ 3,419.76 |
| Total: | \$ 3,702,674.75 | \$ 0.00 | \$ 750,000.00 | \$ 4,452,674.75 |
| Capital Projects | | | | |

BERNE UNION LOCAL SCHOOLS
Amended Official Certificate of Estimated Resources

Rev. Code Sec. 5705.36

| Fund | Unencumbered Balance July 1 | Taxes | Other Sources | Total |
|--|-----------------------------|-------------------------|-------------------------|-------------------------|
| 004 0000 BUILDING FUND | \$ 6,309.07 | \$ 0.00 | \$ 0.00 | \$ 6,309.07 |
| 070 9021 CAPITAL PROJECTS FUND | \$ 493,476.69 | \$ 0.00 | \$ 2,058,028.00 | \$ 2,551,504.69 |
| Total: | \$ 499,785.76 | \$ 0.00 | \$ 2,058,028.00 | \$ 2,557,813.76 |
| Proprietary Fund Type | | | | |
| Enterprise | | | | |
| 006 0000 FOOD SERVICE FUND | \$ 233,131.40 | \$ 0.00 | \$ 351,600.00 | \$ 584,731.40 |
| 009 0000 UNIFORM SUPPLIES FUND | \$ 19,142.74 | \$ 0.00 | \$ 7,200.00 | \$ 26,342.74 |
| 020 0000 PRESCHOOL - PUBLIC SCHOOL SUPPORT | \$ 76,477.08 | \$ 0.00 | \$ 40,000.00 | \$ 116,477.08 |
| Total: | \$ 328,751.22 | \$ 0.00 | \$ 398,800.00 | \$ 727,551.22 |
| Internal Service | | | | |
| 024 0000 MEDICAL INSURANCE | \$ 81,679.63 | \$ 0.00 | \$ 2,500,000.00 | \$ 2,581,679.63 |
| Total: | \$ 81,679.63 | \$ 0.00 | \$ 2,500,000.00 | \$ 2,581,679.63 |
| Fiduciary Fund Type | | | | |
| Private Purpose Trust Fund | | | | |
| 007 9017 MIKE SPIRES COMMUNITY SERVICE SCHOLARSHIP | \$ 3,100.00 | \$ 0.00 | \$ 0.00 | \$ 3,100.00 |
| Total: | \$ 3,100.00 | \$ 0.00 | \$ 0.00 | \$ 3,100.00 |
| Grand Totals: | | | | |
| | \$ 9,133,308.59 | \$ 10,403,900.00 | \$ 14,842,148.76 | \$ 34,379,357.35 |

Permanent Appropriation Resolution
City, Exempted Village, Career Tech, or Local Board of Education
Revised Code Sec. 5705.38

The Board of Education of the Berne Union Local School District, Fairfield County, Ohio, met in Regular session on the 10th day of February 2026, at the High School Media Center with the following members present:

Mr. Johnny Garber
Mr. Todd Hintz
Mr. Dean Miller
Mr. Amy Oxley
Mr. Dustin Wharton

Mr. Miller moved the adoption of the following resolution:
BE IT RESOLVED by the Board of Education of the Berne Union Local School District, Fairfield County, Ohio, that to provide for the current expenses and other expenditures of said Board of Education, during the fiscal year, ending June 30, 2026, the following sums be and the same are hereby set aside and appropriated for the several purposes for which expenditures are to be made and during said fiscal year, as attached:

Mr. Wharton seconded the Resolution and the roll being called upon its adoption, the vote resulted as follows:

| VOTE: | |
|--------------------|-----|
| Mr. Johnny Garber | Aye |
| Mr. Todd Hintz | Aye |
| Mr. Dean Miller | Aye |
| Mrs. Amy Oxley | Aye |
| Mr. Dustin Wharton | Aye |

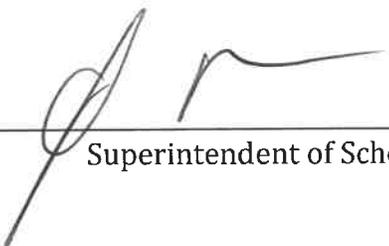
CERTIFICATE
(O.R.C. 5705.412)

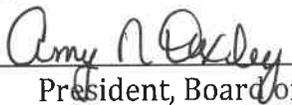
RE: _____

IT IS HEREBY CERTIFIED that the Berne Union Local School District has sufficient funds to meet the contract, obligation, payment, or expenditure for the above, and has in effect for the remainder of the fiscal year and the succeeding fiscal year the authorization to levy taxes which, when combined with the estimated revenue from all other sources available to the district at the time of certification, are sufficient to provide operating revenues necessary to enable the district to maintain all personnel, programs, and services essential to the provision of an adequate educational program on all the days set forth in its adopted school calendar for the current fiscal year and for a number of days in the succeeding fiscal year equal to the number days instruction was held or is scheduled for the current fiscal year, except that if the above expenditure is for a contract, this certification shall cover the term of the contract or the current fiscal year plus the two immediately succeeding fiscal years, whichever period of year is greater.

Dated: February 10, 2026

BY:  _____
Treasurer

BY:  _____
Superintendent of Schools

BY:  _____
President, Board of Education

**BERNE UNION LOCAL SCHOOLS
Appropriations Resolution Report**

Rev. Code Sec. 5705.38

Fiscal Year: 2026

BERNE UNION LOCAL SCHOOLS

Include Zero Balance Accounts: false

| | Beginning Balance |
|-------------------------------------|-------------------|
| 001 GENERAL | \$ 23,410,758.24 |
| 001 0000 GENERAL FUND | \$ 23,001,729.30 |
| 1000 INSTRUCTION | \$ 8,551,488.10 |
| 1100 REGULAR INSTRUCTION | \$ 5,543,077.85 |
| 100 PERSONAL SERVICES - SALARIES | \$ 3,546,594.21 |
| 200 EMPLOYEES RETIRE. & INSUR. BEN | \$ 1,499,032.86 |
| 400 PURCHASED SERVICES | \$ 93,063.04 |
| 500 SUPPLIES AND MATERIALS | \$ 95,881.80 |
| 600 CAPITAL OUTLAY | \$ 308,505.94 |
| 1200 SPECIAL INSTRUCTION | \$ 3,008,410.25 |
| 100 PERSONAL SERVICES - SALARIES | \$ 1,447,787.68 |
| 200 EMPLOYEES RETIRE. & INSUR. BEN | \$ 756,221.53 |
| 400 PURCHASED SERVICES | \$ 793,951.71 |
| 500 SUPPLIES AND MATERIALS | \$ 2,735.71 |
| 600 CAPITAL OUTLAY | \$ 7,713.62 |
| 2000 SUPPORTING SERVICES | \$ 6,481,676.76 |
| 2100 SUPPORT SERVICES - PUPILS | \$ 880,008.42 |
| 100 PERSONAL SERVICES - SALARIES | \$ 552,266.68 |
| 200 EMPLOYEES RETIRE. & INSUR. BEN | \$ 258,095.29 |
| 400 PURCHASED SERVICES | \$ 68,851.04 |
| 500 SUPPLIES AND MATERIALS | \$ 795.41 |
| 2200 SUPP SERV- INSTRUCTIONAL STAFF | \$ 333,510.17 |
| 100 PERSONAL SERVICES - SALARIES | \$ 173,928.48 |
| 200 EMPLOYEES RETIRE. & INSUR. BEN | \$ 154,373.04 |
| 400 PURCHASED SERVICES | \$ 4,626.89 |
| 500 SUPPLIES AND MATERIALS | \$ 581.76 |
| 2300 SUPPORT SERV.-BD. OF EDUCATION | \$ 56,245.06 |
| 100 PERSONAL SERVICES - SALARIES | \$ 8,612.50 |
| 200 EMPLOYEES RETIRE. & INSUR. BEN | \$ 26,333.51 |
| 400 PURCHASED SERVICES | \$ 1,046.23 |
| 500 SUPPLIES AND MATERIALS | \$ 9,477.92 |
| 800 MISCELLANEOUS OBJECTS | \$ 10,774.90 |
| 2400 SUPPORT SERV- ADMINISTRATIVE | \$ 1,504,716.69 |
| 100 PERSONAL SERVICES - SALARIES | \$ 873,632.88 |
| 200 EMPLOYEES RETIRE. & INSUR. BEN | \$ 542,546.25 |
| 400 PURCHASED SERVICES | \$ 61,756.33 |
| 500 SUPPLIES AND MATERIALS | \$ 4,702.50 |
| 600 CAPITAL OUTLAY | \$ 233.19 |
| 800 MISCELLANEOUS OBJECTS | \$ 21,845.54 |
| 2500 FISCAL SERVICES | \$ 837,916.82 |
| 100 PERSONAL SERVICES - SALARIES | \$ 331,600.28 |
| 200 EMPLOYEES RETIRE. & INSUR. BEN | \$ 122,984.15 |
| 400 PURCHASED SERVICES | \$ 89,330.09 |
| 500 SUPPLIES AND MATERIALS | \$ 31,034.14 |
| 600 CAPITAL OUTLAY | \$ 6,696.62 |
| 800 MISCELLANEOUS OBJECTS | \$ 256,271.54 |
| 2600 SUPPORT SERVICES - BUSINESS | \$ 13,988.76 |
| 400 PURCHASED SERVICES | \$ 11,575.26 |
| 800 MISCELLANEOUS OBJECTS | \$ 2,413.50 |
| 2700 OPERATION & MAINT OF PLANT SER | \$ 1,577,023.71 |
| 100 PERSONAL SERVICES - SALARIES | \$ 477,969.63 |
| 200 EMPLOYEES RETIRE. & INSUR. BEN | \$ 221,167.43 |
| 400 PURCHASED SERVICES | \$ 606,848.89 |

**BERNE UNION LOCAL SCHOOLS
Appropriations Resolution Report**

Rev. Code Sec. 5705.38

Fiscal Year: 2026

BERNE UNION LOCAL SCHOOLS

Include Zero Balance Accounts: false

| | Beginning Balance |
|-------------------------------------|-------------------|
| 500 SUPPLIES AND MATERIALS | \$ 33,892.86 |
| 600 CAPITAL OUTLAY | \$ 236,967.46 |
| 800 MISCELLANEOUS OBJECTS | \$ 177.44 |
| 2800 SUPPORT SERV - PUPIL TRANSPOR. | \$ 1,274,239.90 |
| 100 PERSONAL SERVICES - SALARIES | \$ 643,385.87 |
| 200 EMPLOYEES RETIRE. & INSUR. BEN | \$ 362,208.95 |
| 400 PURCHASED SERVICES | \$ 52,910.85 |
| 500 SUPPLIES AND MATERIALS | \$ 160,363.80 |
| 600 CAPITAL OUTLAY | \$ 55,370.43 |
| 2900 SUPPORT SERVICES - CENTRAL | \$ 4,027.23 |
| 400 PURCHASED SERVICES | \$ 4,027.23 |
| 4000 EXTRA CURRICULAR ACTIVITIES | \$ 338,571.61 |
| 4100 ACADEMIC & SUBJECT ORIENTED | \$ 33,735.54 |
| 100 PERSONAL SERVICES - SALARIES | \$ 28,740.84 |
| 200 EMPLOYEES RETIRE. & INSUR. BEN | \$ 4,994.70 |
| 4500 SPORT ORIENTED ACTIVITIES | \$ 291,748.26 |
| 100 PERSONAL SERVICES - SALARIES | \$ 203,101.87 |
| 200 EMPLOYEES RETIRE. & INSUR. BEN | \$ 32,046.27 |
| 400 PURCHASED SERVICES | \$ 30,222.83 |
| 600 CAPITAL OUTLAY | \$ 26,377.29 |
| 4600 SCHL & PUBLIC SERV CO-CURRIC. | \$ 13,087.81 |
| 100 PERSONAL SERVICES - SALARIES | \$ 11,029.30 |
| 200 EMPLOYEES RETIRE. & INSUR. BEN | \$ 2,058.51 |
| 5000 FACILITIES ACQUI. & CONSTRUCT. | \$ 495,500.60 |
| 5300 ARCHITECTURE & ENGINEERING SER | \$ 216,338.42 |
| 400 PURCHASED SERVICES | \$ 216,338.42 |
| 5500 BLDG. ACQUISITION & CONSTRUCT. | \$ 279,162.18 |
| 600 CAPITAL OUTLAY | \$ 279,162.18 |
| 6000 DEBT SERVICE | \$ 898,776.45 |
| 6100 REPAYMENT OF DEBT | \$ 898,776.45 |
| 810 REDEMPTION OF PRINCIPAL | \$ 261,594.25 |
| 820 INTEREST | \$ 637,182.20 |
| 7000 OTHER USES OF FUNDS | \$ 6,235,715.78 |
| 7200 TRANSFERS | \$ 6,118,111.58 |
| 900 OTHER USES OF FUNDS | \$ 6,118,111.58 |
| 7500 REFUND OF PRIOR YEARS RECEIPTS | \$ 117,604.20 |
| 900 OTHER USES OF FUNDS | \$ 117,604.20 |
| 001 9006 GENERAL-CHROMEBOOKS | \$ 26,115.31 |
| 1000 INSTRUCTION | \$ 26,115.31 |
| 1100 REGULAR INSTRUCTION | \$ 26,115.31 |
| 500 SUPPLIES AND MATERIALS | \$ 6,115.31 |
| 600 CAPITAL OUTLAY | \$ 20,000.00 |
| 001 9991 GENERAL-TB/MAT/EQUIP | \$ 191,396.88 |
| 1000 INSTRUCTION | \$ 188,861.41 |
| 1100 REGULAR INSTRUCTION | \$ 168,052.67 |
| 500 SUPPLIES AND MATERIALS | \$ 136,089.34 |
| 600 CAPITAL OUTLAY | \$ 31,963.33 |
| 1200 SPECIAL INSTRUCTION | \$ 20,808.74 |
| 500 SUPPLIES AND MATERIALS | \$ 20,808.74 |
| 2000 SUPPORTING SERVICES | \$ 2,535.47 |
| 2100 SUPPORT SERVICES - PUPILS | \$ 434.34 |
| 500 SUPPLIES AND MATERIALS | \$ 434.34 |
| 2200 SUPP SERV- INSTRUCTIONAL STAFF | \$ 2,101.13 |

**BERNE UNION LOCAL SCHOOLS
Appropriations Resolution Report**

Rev. Code Sec. 5705.38

Fiscal Year: 2026

BERNE UNION LOCAL SCHOOLS

Include Zero Balance Accounts: false

| | Beginning Balance |
|--|-------------------|
| 500 SUPPLIES AND MATERIALS | \$ 2,101.13 |
| 001 9992 GENERAL-CAP IMP/MAINT | \$ 191,516.75 |
| 2000 SUPPORTING SERVICES | \$ 191,516.75 |
| 2700 OPERATION & MAINT OF PLANT SER | \$ 23,744.44 |
| 400 PURCHASED SERVICES | \$ 8,138.46 |
| 500 SUPPLIES AND MATERIALS | \$ 14,232.87 |
| 600 CAPITAL OUTLAY | \$ 1,373.11 |
| 2800 SUPPORT SERV - PUPIL TRANSPOR. | \$ 167,772.31 |
| 400 PURCHASED SERVICES | \$ 24,397.08 |
| 500 SUPPLIES AND MATERIALS | \$ 1,601.24 |
| 600 CAPITAL OUTLAY | \$ 141,773.99 |
| 002 DEBT RETIREMENT | \$ 4,452,674.75 |
| 002 9021 COPS RESERVE FUND | \$ 4,449,254.99 |
| 6000 DEBT SERVICE | \$ 4,449,254.99 |
| 6100 REPAYMENT OF DEBT | \$ 4,449,254.99 |
| 810 REDEMPTION OF PRINCIPAL | \$ 4,449,254.99 |
| 002 9022 CAPITALIZED INTEREST FUND | \$ 3,419.76 |
| 6000 DEBT SERVICE | \$ 3,419.76 |
| 6100 REPAYMENT OF DEBT | \$ 3,419.76 |
| 820 INTEREST | \$ 3,419.76 |
| 004 BUILDING | \$ 6,309.07 |
| 004 0000 BUILDING FUND | \$ 6,309.07 |
| 5000 FACILITIES ACQUI. & CONSTRUCT. | \$ 6,309.07 |
| 5500 BLDG. ACQUISITION & CONSTRUCT. | \$ 6,309.07 |
| 600 CAPITAL OUTLAY | \$ 6,309.07 |
| 006 FOOD SERVICE | \$ 584,731.40 |
| 006 0000 FOOD SERVICE FUND | \$ 584,731.40 |
| 3000 OPERATION OF NON-INSTR/SHARED | \$ 584,731.40 |
| 3100 FOOD SERVICES OPERATIONS | \$ 584,731.40 |
| 400 PURCHASED SERVICES | \$ 506,498.07 |
| 500 SUPPLIES AND MATERIALS | \$ 26,224.43 |
| 600 CAPITAL OUTLAY | \$ 51,993.25 |
| 800 MISCELLANEOUS OBJECTS | \$ 15.65 |
| 007 SPECIAL TRUST | \$ 8,762.22 |
| 007 9017 MIKE SPIRES COMMUNITY SERVICE SCHOLARSHIP | \$ 3,100.00 |
| 3000 OPERATION OF NON-INSTR/SHARED | \$ 3,100.00 |
| 3900 OTHER OPERATION OF NON-INSTRUC | \$ 3,100.00 |
| 800 MISCELLANEOUS OBJECTS | \$ 3,100.00 |
| 007 9019 SOUTH CENTRAL POWER-ROX GRANT | \$ 100.00 |
| 1000 INSTRUCTION | \$ 100.00 |
| 1100 REGULAR INSTRUCTION | \$ 100.00 |
| 500 SUPPLIES AND MATERIALS | \$ 100.00 |
| 007 9111 UNCLAIMED MONIES FUND | \$ 5,562.22 |
| 2000 SUPPORTING SERVICES | \$ 5,562.22 |
| 2500 FISCAL SERVICES | \$ 5,562.22 |
| 800 MISCELLANEOUS OBJECTS | \$ 5,562.22 |
| 009 UNIFORM SCHOOL SUPPLIES | \$ 26,342.74 |
| 009 0000 UNIFORM SUPPLIES FUND | \$ 26,342.74 |
| 1000 INSTRUCTION | \$ 26,342.74 |
| 1100 REGULAR INSTRUCTION | \$ 26,342.74 |
| 500 SUPPLIES AND MATERIALS | \$ 26,342.74 |
| 018 PUBLIC SCHOOL SUPPORT | \$ 73,426.74 |
| 018 9017 VETERANS COMMITTEE FUND | \$ 12,762.93 |

**BERNE UNION LOCAL SCHOOLS
Appropriations Resolution Report**

Rev. Code Sec. 5705.38

Fiscal Year: 2026

BERNE UNION LOCAL SCHOOLS

Include Zero Balance Accounts: false

| | Beginning Balance |
|--|-------------------|
| 2000 SUPPORTING SERVICES | \$ 12,762.93 |
| 2400 SUPPORT SERV- ADMINISTRATIVE | \$ 12,762.93 |
| 800 MISCELLANEOUS OBJECTS | \$ 12,762.93 |
| 018 9020 PUBLIC SCHOOL SUPPORT-ELE | \$ 39,840.99 |
| 2000 SUPPORTING SERVICES | \$ 39,840.99 |
| 2400 SUPPORT SERV- ADMINISTRATIVE | \$ 39,840.99 |
| 800 MISCELLANEOUS OBJECTS | \$ 39,840.99 |
| 018 9050 PUBLIC SCHOOL SUPPORT-HS | \$ 20,822.82 |
| 2000 SUPPORTING SERVICES | \$ 20,822.82 |
| 2400 SUPPORT SERV- ADMINISTRATIVE | \$ 20,822.82 |
| 800 MISCELLANEOUS OBJECTS | \$ 20,822.82 |
| 020 SPECIAL ENTERPRISE FUND | \$ 116,477.08 |
| 020 0000 PRESCHOOL - PUBLIC SCHOOL SUPPORT | \$ 116,477.08 |
| 1000 INSTRUCTION | \$ 116,477.08 |
| 1200 SPECIAL INSTRUCTION | \$ 116,477.08 |
| 400 PURCHASED SERVICES | \$ 21,000.00 |
| 500 SUPPLIES AND MATERIALS | \$ 40,000.00 |
| 600 CAPITAL OUTLAY | \$ 55,477.08 |
| 024 EMPLOYEE BENEFITS SELF INS. | \$ 2,581,679.63 |
| 024 0000 MEDICAL INSURANCE | \$ 2,581,679.63 |
| 2000 SUPPORTING SERVICES | \$ 2,581,679.63 |
| 2900 SUPPORT SERVICES - CENTRAL | \$ 2,581,679.63 |
| 800 MISCELLANEOUS OBJECTS | \$ 2,581,679.63 |
| 070 CAPITAL PROJECTS | \$ 2,551,504.69 |
| 070 9021 CAPITAL PROJECTS FUND | \$ 2,551,504.69 |
| 6000 DEBT SERVICE | \$ 2,551,504.69 |
| 6100 REPAYMENT OF DEBT | \$ 2,551,504.69 |
| 810 REDEMPTION OF PRINCIPAL | \$ 360,000.00 |
| 820 INTEREST | \$ 2,191,504.69 |
| 300 DISTRICT MANAGED ACTIVITY | \$ 63,034.28 |
| 300 9400 BAND FUND | \$ 22,213.89 |
| 4000 EXTRA CURRICULAR ACTIVITIES | \$ 22,213.89 |
| 4100 ACADEMIC & SUBJECT ORIENTED | \$ 22,213.89 |
| 400 PURCHASED SERVICES | \$ 8,000.00 |
| 500 SUPPLIES AND MATERIALS | \$ 14,213.89 |
| 300 9500 ATHLETIC FUND | \$ 40,820.39 |
| 4000 EXTRA CURRICULAR ACTIVITIES | \$ 40,820.39 |
| 4500 SPORT ORIENTED ACTIVITIES | \$ 40,820.39 |
| 400 PURCHASED SERVICES | \$ 38,320.39 |
| 500 SUPPLIES AND MATERIALS | \$ 1,500.00 |
| 600 CAPITAL OUTLAY | \$ 1,000.00 |
| 439 PUBLIC SCHOOL PRESCHOOL | \$ 79,269.01 |
| 439 9010 PRESCHOOL | \$ 79,269.01 |
| 1000 INSTRUCTION | \$ 79,269.01 |
| 1100 REGULAR INSTRUCTION | \$ 79,269.01 |
| 100 PERSONAL SERVICES - SALARIES | \$ 65,000.00 |
| 200 EMPLOYEES RETIRE. & INSUR. BEN | \$ 14,269.01 |
| 451 DATA COMMUNICATION FUND | \$ 3,982.28 |
| 451 0000 DATA COMMUNICATION FUND | \$ 3,982.28 |
| 2000 SUPPORTING SERVICES | \$ 3,982.28 |
| 2900 SUPPORT SERVICES - CENTRAL | \$ 3,982.28 |
| 400 PURCHASED SERVICES | \$ 3,982.28 |
| 499 MISCELLANEOUS STATE GRANT FUND | \$ 15,750.00 |

**BERNE UNION LOCAL SCHOOLS
Appropriations Resolution Report**

Rev. Code Sec. 5705.38

Fiscal Year: 2026

BERNE UNION LOCAL SCHOOLS

Include Zero Balance Accounts: false

| | Beginning Balance |
|--|-------------------------|
| 499 9019 OHIO ARTS GRANT | \$ 15,750.00 |
| 1000 INSTRUCTION | \$ 15,750.00 |
| 1100 REGULAR INSTRUCTION | \$ 15,750.00 |
| 400 PURCHASED SERVICES | \$ 15,750.00 |
| 516 IDEA, PART B SPECIAL EDUCATION, ASSISTANCE FOR ALL CHILDREN WITH | \$ 204,214.48 |
| 516 9026 PART B-IDEA-FY 2026 | \$ 204,214.48 |
| 1000 INSTRUCTION | \$ 194,214.48 |
| 1200 SPECIAL INSTRUCTION | \$ 194,214.48 |
| 100 PERSONAL SERVICES - SALARIES | \$ 102,214.48 |
| 200 EMPLOYEES RETIRE. & INSUR. BEN | \$ 90,000.00 |
| 500 SUPPLIES AND MATERIALS | \$ 2,000.00 |
| 2000 SUPPORTING SERVICES | \$ 10,000.00 |
| 2200 SUPP SERV- INSTRUCTIONAL STAFF | \$ 10,000.00 |
| 100 PERSONAL SERVICES - SALARIES | \$ 10,000.00 |
| 572 TITLE I DISADVANTAGED CHILDREN | \$ 144,159.51 |
| 572 9026 TITLE I-FY 2026 | \$ 144,159.51 |
| 1000 INSTRUCTION | \$ 137,159.51 |
| 1200 SPECIAL INSTRUCTION | \$ 137,159.51 |
| 100 PERSONAL SERVICES - SALARIES | \$ 133,864.44 |
| 400 PURCHASED SERVICES | \$ 3,295.07 |
| 2000 SUPPORTING SERVICES | \$ 7,000.00 |
| 2200 SUPP SERV- INSTRUCTIONAL STAFF | \$ 7,000.00 |
| 100 PERSONAL SERVICES - SALARIES | \$ 7,000.00 |
| 584 TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAMS | \$ 11,271.80 |
| 584 9026 TITLE IV-A-FY 2026 | \$ 11,271.80 |
| 2000 SUPPORTING SERVICES | \$ 11,271.80 |
| 2700 OPERATION & MAINT OF PLANT SER | \$ 11,271.80 |
| 100 PERSONAL SERVICES - SALARIES | \$ 11,271.80 |
| 587 IDEA PART B, SPECIAL EDUCATION, ASSISTANCE FOR ALL CHILDREN WITH | \$ 4,284.80 |
| 587 9026 EARLY CHILDHOOD-IDEA-FY 2026 | \$ 4,284.80 |
| 1000 INSTRUCTION | \$ 4,284.80 |
| 1200 SPECIAL INSTRUCTION | \$ 4,284.80 |
| 100 PERSONAL SERVICES - SALARIES | \$ 4,284.80 |
| 590 IMPROVING TEACHER QUALITY | \$ 26,535.89 |
| 590 9026 TITLE II-A-FY 2026 | \$ 26,535.89 |
| 1000 INSTRUCTION | \$ 26,535.89 |
| 1100 REGULAR INSTRUCTION | \$ 26,535.89 |
| 100 PERSONAL SERVICES - SALARIES | \$ 26,535.89 |
| Grand Total All Funds | \$ 34,365,168.61 |

Appropriation Recap Report

Beginning Balance

| | |
|--|-------------------------|
| Governmental Fund Type | |
| General Fund | |
| 001 GENERAL | \$ 23,410,758.24 |
| Total for General Fund | \$ 23,410,758.24 |
| Special Revenue | |
| 007 SPECIAL TRUST | \$ 5,662.22 |
| 018 PUBLIC SCHOOL SUPPORT | \$ 73,426.74 |
| 300 DISTRICT MANAGED ACTIVITY | \$ 63,034.28 |
| 439 PUBLIC SCHOOL PRESCHOOL | \$ 79,269.01 |
| 451 DATA COMMUNICATION FUND | \$ 3,982.28 |
| 499 MISCELLANEOUS STATE GRANT FUND | \$ 15,750.00 |
| 516 IDEA, PART B SPECIAL EDUCATION, ASSISTANCE FOR ALL CHILDREN WITH | \$ 204,214.48 |
| 572 TITLE I DISADVANTAGED CHILDREN | \$ 144,159.51 |
| 584 TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAMS | \$ 11,271.80 |
| 587 IDEA PART B, SPECIAL EDUCATION, ASSISTANCE FOR ALL CHILDREN WITH | \$ 4,284.80 |
| 590 IMPROVING TEACHER QUALITY | \$ 26,535.89 |
| Total for Special Revenue | \$ 631,591.01 |
| Debt Service | |
| 002 DEBT RETIREMENT | \$ 4,452,674.75 |
| Total for Debt Service | \$ 4,452,674.75 |
| Capital Projects | |
| 004 BUILDING | \$ 6,309.07 |
| 070 CAPITAL PROJECTS | \$ 2,551,504.69 |
| Total for Capital Projects | \$ 2,557,813.76 |
| Total for Governmental Fund Type | \$ 31,052,837.76 |
| Proprietary Fund Type | |
| Enterprise | |
| 006 FOOD SERVICE | \$ 584,731.40 |
| 009 UNIFORM SCHOOL SUPPLIES | \$ 26,342.74 |
| 020 SPECIAL ENTERPRISE FUND | \$ 116,477.08 |
| Total for Enterprise | \$ 727,551.22 |
| Internal Service | |
| 024 EMPLOYEE BENEFITS SELF INS. | \$ 2,581,679.63 |
| Total for Internal Service | \$ 2,581,679.63 |
| Total for Proprietary Fund Type | \$ 3,309,230.85 |
| Fiduciary Fund Type | |
| Private Purpose Trust Fund | |
| 007 SPECIAL TRUST | \$ 3,100.00 |
| Total for Private Purpose Trust Fund | \$ 3,100.00 |
| Total for Fiduciary Fund Type | \$ 3,100.00 |
| Grand Total All Funds | \$ 34,365,168.61 |

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

Fiscal Year: 2026

Taxing Authority: Board Of Commissioners

Submitted By: Lori Hampshire

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

| Funds | Unencumbered Balance | Taxes | Rollbacks & Other Sources | Total |
|------------------------|-----------------------------|-----------------|--------------------------------------|-------------------------|
| General Fund | \$53,354,950.83 | \$14,000,000.00 | \$54,896,159.00 | \$122,251,109.83 |
| Special Revenue Fund | \$110,456,490.30 | \$40,385,600.00 | \$87,914,856.60 | \$238,756,946.90 |
| Debt Service Fund | \$146,103.40 | \$0.00 | \$2,739,421.76 | \$2,885,525.16 |
| Capital Projects Fund | \$6,715,661.54 | \$0.00 | \$444,402.28 | \$7,160,063.82 |
| Permanent Fund | \$2,425,180.18 | \$0.00 | \$0.00 | \$2,425,180.18 |
| Enterprise Fund | \$41,037,472.66 | \$0.00 | \$12,998,775.19 | \$54,036,247.85 |
| Internal Service Fund | \$2,927,011.32 | \$0.00 | \$22,598,749.00 | \$25,525,760.32 |
| Fiduciary Fund | \$1,348,685.04 | \$0.00 | \$1,763,267.71 | \$3,111,952.75 |
| Total All Funds | \$218,411,555.27 | \$54,385,600.00 | \$183,355,631.54 | \$456,152,786.81 |

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

Carril L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

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

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

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|--|-----------------|--------|----------------|-----------------|-----------------|----------------|--------|-----------------|-----------------|-----------------|--------|-----------------|--|
| Public Assistance | | | | | | | | | | | | | |
| (2021) Probate Comp Legal Research | \$82,608.20 | \$0.00 | \$0.00 | \$82,608.20 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 | \$5,000.00 | \$87,608.20 | \$0.00 | \$87,608.20 | |
| (2022) Real Estate Assessment Fund | \$4,481,580.18 | \$0.00 | \$2,262,233.80 | \$2,219,346.38 | \$0.00 | \$0.00 | \$0.00 | \$3,174,500.00 | \$3,174,500.00 | \$5,393,846.38 | \$0.00 | \$5,393,846.38 | |
| (2023) Treas Prepayment Real Prop Tax | \$120,256.14 | \$0.00 | \$0.00 | \$120,256.14 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$120,256.14 | \$0.00 | \$120,256.14 | |
| (2024) Motor Vehicle Fund (Eng) | \$6,612,753.73 | \$0.00 | \$1,672,801.71 | \$4,939,952.02 | \$0.00 | \$0.00 | \$0.00 | \$11,086,634.00 | \$11,086,634.00 | \$16,026,586.02 | \$0.00 | \$16,026,586.02 | |
| (2027) Road & Bridge Fund - Weights (Sheriff) | \$35,530.25 | \$0.00 | \$36.72 | \$35,493.53 | \$0.00 | \$0.00 | \$0.00 | \$140,000.00 | \$140,000.00 | \$175,493.53 | \$0.00 | \$175,493.53 | |
| (2036) Youth Services (Juv Court) | \$486,113.43 | \$0.00 | \$25,449.00 | \$460,664.43 | \$0.00 | \$0.00 | \$0.00 | \$992,717.00 | \$992,717.00 | \$1,453,381.43 | \$0.00 | \$1,453,381.43 | |
| (2042) Education Enforcement (Litter & Weights) Fund (Sheriff) | \$21,516.64 | \$0.00 | \$0.00 | \$21,516.64 | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$22,516.64 | \$0.00 | \$22,516.64 | |
| (2060) Department of Dev Disabilities (DODD - 169 Board) | \$29,274,420.46 | \$0.00 | \$1,880,059.55 | \$27,394,360.91 | \$17,462,600.00 | \$1,115,000.00 | \$0.00 | \$4,507,873.00 | \$23,085,473.00 | \$50,479,833.91 | \$0.00 | \$50,479,833.91 | |
| (2065) Del. Real Estate Coll. Fund (Pros) | \$219,774.55 | \$0.00 | \$0.00 | \$219,774.55 | \$0.00 | \$0.00 | \$0.00 | \$200,000.00 | \$200,000.00 | \$419,774.55 | \$0.00 | \$419,774.55 | |
| (2066) ADAHM (MH & RS - 648 Board) | \$11,534,553.23 | \$0.00 | \$1,268,877.73 | \$10,265,675.50 | \$6,577,000.00 | \$330,000.00 | \$0.00 | \$7,658,132.00 | \$14,565,132.00 | \$24,830,807.50 | \$0.00 | \$24,830,807.50 | |
| (2072) Children Services | \$4,264,105.35 | \$0.00 | \$0.00 | \$4,264,105.35 | \$0.00 | \$0.00 | \$0.00 | \$18,110,143.13 | \$18,110,143.13 | \$22,374,248.48 | \$0.00 | \$22,374,248.48 | |

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|---|----------------|--------|-------------|----------------|--------|--------|--------|----------------|----------------|----------------|--------|----------------|--|
| (2076) Indigent- Grdshp-Dept | \$13,380.50 | \$0.00 | \$0.00 | \$13,380.50 | \$0.00 | \$0.00 | \$0.00 | \$15,000.00 | \$15,000.00 | \$28,380.50 | \$0.00 | \$28,380.50 | |
| (2090) Emergency Management - EMA | \$649,285.61 | \$0.00 | \$0.00 | \$649,285.61 | \$0.00 | \$0.00 | \$0.00 | \$264,870.00 | \$264,870.00 | \$914,155.61 | \$0.00 | \$914,155.61 | |
| (2091) Emergency Planning - EMA | \$8,534.45 | \$0.00 | \$0.00 | \$8,534.45 | \$0.00 | \$0.00 | \$0.00 | \$24,000.00 | \$24,000.00 | \$32,534.45 | \$0.00 | \$32,534.45 | |
| (2093) Special Operations Team - EMA | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$0.00 | \$1,000.00 | |
| (2095) Marriage Licenses | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$36,000.00 | \$36,000.00 | \$36,000.00 | \$0.00 | \$36,000.00 | |
| (2316) Probate Computer | \$85,740.24 | \$0.00 | \$16,009.70 | \$69,730.54 | \$0.00 | \$0.00 | \$0.00 | \$15,000.00 | \$15,000.00 | \$84,730.54 | \$0.00 | \$84,730.54 | |
| (2317) Juvenile Computer | \$9,978.51 | \$0.00 | \$0.00 | \$9,978.51 | \$0.00 | \$0.00 | \$0.00 | \$9,000.00 | \$9,000.00 | \$18,978.51 | \$0.00 | \$18,978.51 | |
| (2318) Clk Courts Computer | \$1,321,593.78 | \$0.00 | \$0.00 | \$1,321,593.78 | \$0.00 | \$0.00 | \$0.00 | \$80,000.00 | \$80,000.00 | \$1,401,593.78 | \$0.00 | \$1,401,593.78 | |
| (2320) Juvenile Comp Legal Research | \$27,052.68 | \$0.00 | \$0.00 | \$27,052.68 | \$0.00 | \$0.00 | \$0.00 | \$1,350.00 | \$1,350.00 | \$28,402.68 | \$0.00 | \$28,402.68 | |
| (2326) Cert/Title Adm Fund (Clk Courts) | \$1,046,720.63 | \$0.00 | \$8,591.51 | \$1,038,129.12 | \$0.00 | \$0.00 | \$0.00 | \$1,900,000.00 | \$1,900,000.00 | \$2,938,129.12 | \$0.00 | \$2,938,129.12 | |
| (2333) Recorder Equipment | \$200,728.27 | \$0.00 | \$634.10 | \$200,094.17 | \$0.00 | \$0.00 | \$0.00 | \$80,000.00 | \$80,000.00 | \$280,094.17 | \$0.00 | \$280,094.17 | |
| (2338) Parent Education (Domestic Relations) | \$58,468.37 | \$0.00 | \$0.00 | \$58,468.37 | \$0.00 | \$0.00 | \$0.00 | \$9,577.00 | \$9,577.00 | \$68,045.37 | \$0.00 | \$68,045.37 | |

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|---|----------------|--------|-------------|----------------|----------------|--------------|--------|--------------|----------------|----------------|--------|----------------|--|
| (2340) US Tank Deductible | \$11,000.00 | \$0.00 | \$0.00 | \$11,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11,000.00 | \$0.00 | \$11,000.00 | |
| (2356) Childrens Indigent Driver (4511.191)(N)(1) | \$11,141.65 | \$0.00 | \$0.00 | \$11,141.65 | \$0.00 | \$0.00 | \$0.00 | \$300.00 | \$300.00 | \$11,441.65 | \$0.00 | \$11,441.65 | |
| (2362) Const Bridges, Culverts, Co Rds (New Levy) | \$1,761,522.85 | \$0.00 | \$78,107.17 | \$1,683,415.68 | \$1,650,000.00 | \$170,000.00 | \$0.00 | \$1,150.00 | \$1,821,150.00 | \$3,504,565.68 | \$0.00 | \$3,504,565.68 | |
| (2365) County Probation Services | \$502,461.67 | \$0.00 | \$1,370.09 | \$501,091.58 | \$0.00 | \$0.00 | \$0.00 | \$120,000.00 | \$120,000.00 | \$621,091.58 | \$0.00 | \$621,091.58 | |
| (2379) Computer Research - Domestic Div | \$15,801.54 | \$0.00 | \$0.00 | \$15,801.54 | \$0.00 | \$0.00 | \$0.00 | \$4,000.00 | \$4,000.00 | \$19,801.54 | \$0.00 | \$19,801.54 | |
| (2380) Computer Research - General Div | \$37,449.53 | \$0.00 | \$0.00 | \$37,449.53 | \$0.00 | \$0.00 | \$0.00 | \$7,000.00 | \$7,000.00 | \$44,449.53 | \$0.00 | \$44,449.53 | |
| (2394) CFLP Litter Enforcement Grant (Sheriff) | \$24,109.84 | \$0.00 | \$0.00 | \$24,109.84 | \$0.00 | \$0.00 | \$0.00 | \$9,000.00 | \$9,000.00 | \$33,109.84 | \$0.00 | \$33,109.84 | |
| (2408) Drug Court Program | \$14,644.90 | \$0.00 | \$0.00 | \$14,644.90 | \$0.00 | \$0.00 | \$0.00 | \$37,947.00 | \$37,947.00 | \$52,591.90 | \$0.00 | \$52,591.90 | |
| (2422) Dispute Resolution/Mediation RC 2303.202 | \$258,706.42 | \$0.00 | \$0.00 | \$258,706.42 | \$0.00 | \$0.00 | \$0.00 | \$25,000.00 | \$25,000.00 | \$283,706.42 | \$0.00 | \$283,706.42 | |
| (2423) Hotel/Motel Lodging Tax (ReesePeters) | \$5,325.01 | \$0.00 | \$167.25 | \$5,157.76 | \$0.00 | \$0.00 | \$0.00 | \$260,000.00 | \$260,000.00 | \$265,157.76 | \$0.00 | \$265,157.76 | |
| (2442) Commissary - (Sheriff) | \$1,263,336.15 | \$0.00 | \$94,742.97 | \$1,168,593.18 | \$0.00 | \$0.00 | \$0.00 | \$444,986.00 | \$444,986.00 | \$1,613,579.18 | \$0.00 | \$1,613,579.18 | |
| (2481) Juvenile Recovery | \$140.08 | \$0.00 | \$0.00 | \$140.08 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$140.08 | \$0.00 | \$140.08 | |

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|---|----------------|------------|--------------|----------------|----------------|------------|--------|----------------|----------------|----------------|--------|----------------|--|
| (2489) Notary Public Fees | \$64,342.46 | \$0.00 | \$0.00 | \$64,342.46 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$64,342.46 | \$0.00 | \$64,342.46 | |
| (2503) Village Policing/Cops in School /Job & Family Serv | \$392,837.14 | \$0.00 | \$14,515.03 | \$378,322.11 | \$0.00 | \$0.00 | \$0.00 | \$2,999,461.00 | \$2,999,461.00 | \$3,377,783.11 | \$0.00 | \$3,377,783.11 | |
| (2543) Annexation Proceedings | \$10,045.00 | \$0.00 | \$0.00 | \$10,045.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,045.00 | \$0.00 | \$10,045.00 | |
| (2560) DD Reserve Fund | \$9,036,307.26 | \$0.00 | \$0.00 | \$9,036,307.26 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$9,036,307.26 | \$0.00 | \$9,036,307.26 | |
| (2561) Spring Creek Traffic Signal | \$25,000.00 | \$0.00 | \$0.00 | \$25,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25,000.00 | \$0.00 | \$25,000.00 | |
| (2580) Engineer - Subdivision Inspect | \$837,432.03 | \$0.00 | \$0.00 | \$837,432.03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$837,432.03 | \$0.00 | \$837,432.03 | |
| (2588) Voter Register System | \$4,300.00 | \$4,300.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| (2591) Home Program Income | \$53,925.54 | \$0.00 | \$0.00 | \$53,925.54 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$53,925.54 | \$0.00 | \$53,925.54 | |
| (2593) Concealed Handgun License | \$67,915.29 | \$0.00 | \$5,977.00 | \$61,938.29 | \$0.00 | \$0.00 | \$0.00 | \$47,690.00 | \$47,690.00 | \$109,628.29 | \$0.00 | \$109,628.29 | |
| (2599) Work Force Development - WIA - JFS | \$99,354.59 | \$0.00 | \$0.00 | \$99,354.59 | \$0.00 | \$0.00 | \$0.00 | \$800,000.00 | \$800,000.00 | \$899,354.59 | \$0.00 | \$899,354.59 | |
| (2617) Older Adult Services (Senior Services-MOW | \$2,202,591.51 | \$0.00 | \$185,688.37 | \$2,016,903.14 | \$4,696,000.00 | \$1,500.00 | \$0.00 | \$2,500.00 | \$4,700,000.00 | \$6,716,903.14 | \$0.00 | \$6,716,903.14 | |
| (2625) Special Projects Domestic Relations | \$417,355.18 | \$0.00 | \$0.00 | \$417,355.18 | \$0.00 | \$0.00 | \$0.00 | \$50,000.00 | \$50,000.00 | \$467,355.18 | \$0.00 | \$467,355.18 | |

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|---|--------------|--------|-------------|--------------|--------|--------|--------|--------------|--------------|--------------|--------|--------------|
| (2630) Special Projects - Probate & Juvenile Cts (ORC 2303.201(E)(1)) | \$68,311.41 | \$0.00 | \$0.00 | \$68,311.41 | \$0.00 | \$0.00 | \$0.00 | \$36,000.00 | \$36,000.00 | \$104,311.41 | \$0.00 | \$104,311.41 |
| (2633) Enterprise Zone (EZ & TIRC) | \$4,509.02 | \$0.00 | \$0.00 | \$4,509.02 | \$0.00 | \$0.00 | \$0.00 | \$521.00 | \$521.00 | \$5,030.02 | \$0.00 | \$5,030.02 |
| (2641) Title IV-E Fund | \$10.91 | \$0.00 | \$0.00 | \$10.91 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10.91 | \$0.00 | \$10.91 |
| (2663) Community Reinvestmnt Area | \$2,500.00 | \$0.00 | \$0.00 | \$2,500.00 | \$0.00 | \$0.00 | \$0.00 | \$2,500.00 | \$2,500.00 | \$5,000.00 | \$0.00 | \$5,000.00 |
| (2673) FC Building Dept (Utilities) | \$300,525.65 | \$0.00 | \$32,570.97 | \$267,954.68 | \$0.00 | \$0.00 | \$0.00 | \$73,000.00 | \$73,000.00 | \$340,954.68 | \$0.00 | \$340,954.68 |
| (2675) CDBG Project Income | \$3,117.57 | \$0.00 | \$0.00 | \$3,117.57 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,117.57 | \$0.00 | \$3,117.57 |
| (2683) Wireless 911-PSAP-Fairfield | \$41,093.13 | \$0.00 | \$520.00 | \$40,573.13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$40,573.13 | \$0.00 | \$40,573.13 |
| (2689) Adult Based Corrections | \$88,563.69 | \$0.00 | \$0.00 | \$88,563.69 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$88,563.69 | \$0.00 | \$88,563.69 |
| (2705) Community Education | \$1,397.50 | \$0.00 | \$0.00 | \$1,397.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,397.50 | \$0.00 | \$1,397.50 |
| (2707) SEMP - EMA | \$106,751.54 | \$0.00 | \$0.00 | \$106,751.54 | \$0.00 | \$0.00 | \$0.00 | \$324,385.00 | \$324,385.00 | \$431,136.54 | \$0.00 | \$431,136.54 |
| (2711) Coninuing Prof Training | \$176,303.56 | \$0.00 | \$2,310.00 | \$173,993.56 | \$0.00 | \$0.00 | \$0.00 | \$75,000.00 | \$75,000.00 | \$248,993.56 | \$0.00 | \$248,993.56 |
| (2716) RLF/CDBG - (Revolving Loan) FC Commissioner | \$151,959.17 | \$0.00 | \$0.00 | \$151,959.17 | \$0.00 | \$0.00 | \$0.00 | \$22,840.00 | \$22,840.00 | \$174,799.17 | \$0.00 | \$174,799.17 |

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|--|-----------------|--------------|------------|-----------------|-----------------|--------------|--------|----------------|-----------------|-----------------|--------|-----------------|--|
| s Economic Dev | | | | | | | | | | | | | |
| (2717) RLF/EDA - (Revolving Loan) FC Commissioner s Ec Dev | \$617,047.53 | \$0.00 | \$0.00 | \$617,047.53 | \$0.00 | \$0.00 | \$0.00 | \$81,245.00 | \$81,245.00 | \$698,292.53 | \$0.00 | \$698,292.53 | |
| (2718) EDA Cares Act RLF | \$412,469.65 | \$0.00 | \$0.00 | \$412,469.65 | \$0.00 | \$0.00 | \$0.00 | \$172,230.00 | \$172,230.00 | \$584,699.65 | \$0.00 | \$584,699.65 | |
| (2730) CDBG Housing Improv Program | \$135,600.00 | \$135,600.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$64,589.82 | \$64,589.82 | \$64,589.82 | \$0.00 | \$64,589.82 | |
| (2731) Home Housing Improve Program | \$264,401.51 | \$264,400.00 | \$0.00 | \$1.51 | \$0.00 | \$0.00 | \$0.00 | \$95,334.00 | \$95,334.00 | \$95,335.51 | \$0.00 | \$95,335.51 | |
| (2758) Children & Adult Protective Services (JFS) | \$25,118,899.21 | \$0.00 | \$0.00 | \$25,118,899.21 | \$10,000,000.00 | \$440,000.00 | \$0.00 | \$7,500.00 | \$10,447,500.00 | \$35,566,399.21 | \$0.00 | \$35,566,399.21 | |
| (2761) Law Library Resources Board | \$27,599.10 | \$0.00 | \$4,465.51 | \$23,133.59 | \$0.00 | \$0.00 | \$0.00 | \$95,000.00 | \$95,000.00 | \$118,133.59 | \$0.00 | \$118,133.59 | |
| (2772) Indigent Drivers Interlock | \$23,168.10 | \$0.00 | \$0.00 | \$23,168.10 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$23,168.10 | \$0.00 | \$23,168.10 | |
| (2784) VOCA Grant 2013-2014 | \$113,884.04 | \$0.00 | \$0.00 | \$113,884.04 | \$0.00 | \$0.00 | \$0.00 | \$246,979.00 | \$246,979.00 | \$360,863.04 | \$0.00 | \$360,863.04 | |
| (2785) SVAA 11/12 | \$1,864.00 | \$0.00 | \$0.00 | \$1,864.00 | \$0.00 | \$0.00 | \$0.00 | \$4,455.00 | \$4,455.00 | \$6,319.00 | \$0.00 | \$6,319.00 | |
| (2788) CDBG Formula | \$500,001.66 | \$500,000.00 | \$0.00 | \$1.66 | \$0.00 | \$0.00 | \$0.00 | \$1,070,835.00 | \$1,070,835.00 | \$1,070,836.66 | \$0.00 | \$1,070,836.66 | |
| (2804) Treasurer - DRETAC | \$1,773,013.29 | \$0.00 | \$0.00 | \$1,773,013.29 | \$0.00 | \$0.00 | \$0.00 | \$862,000.00 | \$862,000.00 | \$2,635,013.29 | \$0.00 | \$2,635,013.29 | |

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|--|--------------|--------|-------------|--------------|--------|--------|--------|--------------|--------------|--------------|--------|--------------|--|
| (2807) Community Recycling Grant | \$330.69 | \$0.00 | \$0.00 | \$330.69 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$330.69 | \$0.00 | \$330.69 | |
| (2828) Special Elections | \$31,210.41 | \$0.00 | \$0.00 | \$31,210.41 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$31,210.41 | \$0.00 | \$31,210.41 | |
| (2838) Prosecuting Attorney's Legal Services Fund | \$91,398.31 | \$0.00 | \$0.00 | \$91,398.31 | \$0.00 | \$0.00 | \$0.00 | \$35,000.00 | \$35,000.00 | \$126,398.31 | \$0.00 | \$126,398.31 | |
| (2839) Common Pls Recovery CT Grant | \$11,638.35 | \$0.00 | \$0.00 | \$11,638.35 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11,638.35 | \$0.00 | \$11,638.35 | |
| (2843) JFS Ohio Starts Grant | \$1,324.82 | \$0.00 | \$0.00 | \$1,324.82 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,324.82 | \$0.00 | \$1,324.82 | |
| (2852) Target Community ALT To Prison | \$157,583.48 | \$0.00 | \$0.00 | \$157,583.48 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$157,583.48 | \$0.00 | \$157,583.48 | |
| (2856) CHLD Abuse&Neglect Dscrtnry | \$2.58 | \$0.00 | \$0.00 | \$2.58 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2.58 | \$0.00 | \$2.58 | |
| (2859) County Probate Court Guardianship Services Fund | \$160,899.85 | \$0.00 | \$530.46 | \$160,369.39 | \$0.00 | \$0.00 | \$0.00 | \$453,000.00 | \$453,000.00 | \$613,369.39 | \$0.00 | \$613,369.39 | |
| (2861) Cyber Security Measures Implem | \$3,797.07 | \$0.00 | \$0.00 | \$3,797.07 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,797.07 | \$0.00 | \$3,797.07 | |
| (2875) Sheriff SRO Schl Res Offc | \$2,700.00 | \$0.00 | \$0.00 | \$2,700.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,700.00 | \$0.00 | \$2,700.00 | |
| (2876) Fiscal Recovery (ARP) | \$143,895.92 | \$0.00 | \$56,934.68 | \$86,961.24 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$86,961.24 | \$0.00 | \$86,961.24 | |
| (2883) Law Enfcemnt Cyber | \$12,355.18 | \$0.00 | \$0.00 | \$12,355.18 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,355.18 | \$0.00 | \$12,355.18 | |

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|---|----------------|--------------|--------|----------------|--------|--------|--------|----------------|----------------|----------------|--------|----------------|--|
| (2884) Secry Of ST2022Primary Electn | \$385.97 | \$0.00 | \$0.00 | \$385.97 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$385.97 | \$0.00 | \$385.97 | |
| (2885) One Ohio OPIOID Settle | \$1,296,967.73 | \$0.00 | \$0.00 | \$1,296,967.73 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,296,967.73 | \$0.00 | \$1,296,967.73 | |
| (2890) Hazardous Materials Emergency Preparedness Grant Program | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$24,800.00 | \$24,800.00 | \$24,800.00 | \$0.00 | \$24,800.00 | |
| (2891) Secry ST Precnct Elect Off Tm | \$33,873.02 | \$0.00 | \$0.00 | \$33,873.02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$33,873.02 | \$0.00 | \$33,873.02 | |
| (2908) Public Transit | \$1,387,137.75 | \$700,000.00 | \$0.00 | \$687,137.75 | \$0.00 | \$0.00 | \$0.00 | \$3,441,448.63 | \$3,441,448.63 | \$4,128,586.38 | \$0.00 | \$4,128,586.38 | |
| (2909) Marine Patrol Grant | \$16,851.42 | \$0.00 | \$0.00 | \$16,851.42 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$16,851.42 | \$0.00 | \$16,851.42 | |
| 2918 ENHANCED 9-1-1 SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$425,849.00 | \$425,849.00 | \$425,849.00 | \$0.00 | \$425,849.00 | |
| Debt Service Fund | | | | | | | | | | | | | |
| (4592) SA BR Liberty Twp SA 2004 | \$95,980.26 | \$0.00 | \$0.00 | \$95,980.26 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$95,980.26 | \$0.00 | \$95,980.26 | |
| (4714) Airport Consolidated Debt | \$137.75 | \$0.00 | \$0.00 | \$137.75 | \$0.00 | \$0.00 | \$0.00 | \$62,964.80 | \$62,964.80 | \$63,102.55 | \$0.00 | \$63,102.55 | |
| (4809) Energy Cons. Dbt. Serv. | \$3,629.27 | \$0.00 | \$0.00 | \$3,629.27 | \$0.00 | \$0.00 | \$0.00 | \$228,677.00 | \$228,677.00 | \$232,306.27 | \$0.00 | \$232,306.27 | |
| (4819) Public Safety Facility Jail Project Debt Service | \$3,148.77 | \$0.00 | \$0.00 | \$3,148.77 | \$0.00 | \$0.00 | \$0.00 | \$1,578,418.76 | \$1,578,418.76 | \$1,581,567.53 | \$0.00 | \$1,581,567.53 | |
| (4832) LGIFund Loan Debt Service Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$0.00 | \$50,000.00 | |

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|--|----------------|--------------|--------------|----------------|--------|--------|--------|--------------|--------------|----------------|--------|----------------|--|
| (4851) County Building/Facilities Improvement Debt Service | \$4,812.50 | \$0.00 | \$0.00 | \$4,812.50 | \$0.00 | \$0.00 | \$0.00 | \$77,237.50 | \$77,237.50 | \$82,050.00 | \$0.00 | \$82,050.00 | |
| (4878) New Energy Project Debt Service Fund | \$38,394.85 | \$0.00 | \$0.00 | \$38,394.85 | \$0.00 | \$0.00 | \$0.00 | \$444,812.50 | \$444,812.50 | \$483,207.35 | \$0.00 | \$483,207.35 | |
| (4895) Airport Improvement Bond - Debt Service | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$297,311.20 | \$297,311.20 | \$297,311.20 | \$0.00 | \$297,311.20 | |
| Capital Projects Fund | | | | | | | | | | | | | |
| (3011) Federal Funds Airport | \$311,360.16 | \$71,440.00 | \$0.00 | \$239,920.16 | \$0.00 | \$0.00 | \$0.00 | \$10,619.00 | \$10,619.00 | \$250,539.16 | \$0.00 | \$250,539.16 | |
| (3034) State Funds Airport | \$402,935.18 | \$400,000.00 | \$0.00 | \$2,935.18 | \$0.00 | \$0.00 | \$0.00 | \$333,783.28 | \$333,783.28 | \$336,718.46 | \$0.00 | \$336,718.46 | |
| (3434) Issue II - State Portion (OPWC) | \$548,525.31 | \$0.00 | \$506,176.92 | \$42,348.39 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$42,348.39 | \$0.00 | \$42,348.39 | |
| (3435) Permanent Improvement Fund - Comm | \$3,857,517.91 | \$0.00 | \$790,148.96 | \$3,067,368.95 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,067,368.95 | \$0.00 | \$3,067,368.95 | |
| (3445) ODOT Projects | \$147,178.49 | \$0.00 | \$0.00 | \$147,178.49 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$147,178.49 | \$0.00 | \$147,178.49 | |
| (3698) MRDD MRSS Capital Improvement | \$3,039,099.45 | \$0.00 | \$89,822.00 | \$2,949,277.45 | \$0.00 | \$0.00 | \$0.00 | \$100,000.00 | \$100,000.00 | \$3,049,277.45 | \$0.00 | \$3,049,277.45 | |
| (3896) Airport Hanger Capital Project | \$952,980.11 | \$0.00 | \$952,937.61 | \$42.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$42.50 | \$0.00 | \$42.50 | |
| (3897) Workforce State Capital Project | \$775,901.23 | \$0.00 | \$523,774.91 | \$252,126.32 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$252,126.32 | \$0.00 | \$252,126.32 | |
| (3903) Basil Western 629 | \$98,804.00 | \$98,784.00 | \$0.00 | \$20.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20.00 | \$0.00 | \$20.00 | |

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|---|-----------------|--------|--------------|-----------------|--------|--------|--------|----------------|----------------|-----------------|--------|-----------------|--|
| (3910) Building On Sheridan | \$65,962.34 | \$0.00 | \$51,518.24 | \$14,444.10 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$14,444.10 | \$0.00 | \$14,444.10 | |
| Enterprise Fund | | | | | | | | | | | | | |
| (5044) Fairfield Co. Sewer | \$21,281,974.95 | \$0.00 | \$586,400.06 | \$20,695,574.89 | \$0.00 | \$0.00 | \$0.00 | \$6,194,935.00 | \$6,194,935.00 | \$26,890,509.89 | \$0.00 | \$26,890,509.89 | |
| (5046) Fairfield Co. Water | \$14,380,646.21 | \$0.00 | \$892,317.33 | \$13,488,328.88 | \$0.00 | \$0.00 | \$0.00 | \$4,641,797.00 | \$4,641,797.00 | \$18,130,125.88 | \$0.00 | \$18,130,125.88 | |
| (5085) Trust Sewer Deposits | \$157,872.33 | \$0.00 | \$0.00 | \$157,872.33 | \$0.00 | \$0.00 | \$0.00 | \$157,075.00 | \$157,075.00 | \$314,947.33 | \$0.00 | \$314,947.33 | |
| (5323) Water Reclamation Replacemt Trust (323) | \$38,577.07 | \$0.00 | \$0.00 | \$38,577.07 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$38,577.07 | \$0.00 | \$38,577.07 | |
| (5324) Water Replacement Trust | \$1,142.64 | \$0.00 | \$0.00 | \$1,142.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,142.64 | \$0.00 | \$1,142.64 | |
| (5405) Sewer Inspection | \$1,028,551.78 | \$0.00 | \$0.00 | \$1,028,551.78 | \$0.00 | \$0.00 | \$0.00 | \$100,000.00 | \$100,000.00 | \$1,128,551.78 | \$0.00 | \$1,128,551.78 | |
| (5420) Water Inspection Fund | \$677,052.85 | \$0.00 | \$0.00 | \$677,052.85 | \$0.00 | \$0.00 | \$0.00 | \$75,000.00 | \$75,000.00 | \$752,052.85 | \$0.00 | \$752,052.85 | |
| (5461) Liberty Township Sewer | \$12,690.12 | \$0.00 | \$0.00 | \$12,690.12 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,690.12 | \$0.00 | \$12,690.12 | |
| (5469) BR - Sewer VP Utility 99 | \$15,077.06 | \$0.00 | \$0.00 | \$15,077.06 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15,077.06 | \$0.00 | \$15,077.06 | |
| (5470) BR - Water VP Utility 99 | \$13,161.59 | \$0.00 | \$0.00 | \$13,161.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$13,161.59 | \$0.00 | \$13,161.59 | |
| (5486) Tussing Rd WFR Improvements | \$340,266.46 | \$0.00 | \$0.00 | \$340,266.46 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$340,266.46 | \$0.00 | \$340,266.46 | |

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|---|--------------|--------|--------|--------------|--------|--------|--------|--------------|--------------|--------------|--------|--------------|--|
| (5524) Tarlton Area WWS | \$399,572.50 | \$0.00 | \$0.00 | \$399,572.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$399,572.50 | \$0.00 | \$399,572.50 | |
| (5533) NR - Liberty Twp Sewer | \$6,912.52 | \$0.00 | \$0.00 | \$6,912.52 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,912.52 | \$0.00 | \$6,912.52 | |
| (5534) NR - Tussing Rd WTF Imp (2) | \$18,424.04 | \$0.00 | \$0.00 | \$18,424.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$18,424.04 | \$0.00 | \$18,424.04 | |
| (5554) NR - Tussing Rd Water Reclamation Fac. | \$30,819.44 | \$0.00 | \$0.00 | \$30,819.44 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$30,819.44 | \$0.00 | \$30,819.44 | |
| (5555) BR - Sewer Bond (\$3,834,072.04) | \$1,430.78 | \$0.00 | \$0.00 | \$1,430.78 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,430.78 | \$0.00 | \$1,430.78 | |
| (5556) BR - Water Bond (\$3,950,000.00) | \$75,626.71 | \$0.00 | \$0.00 | \$75,626.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$75,626.71 | \$0.00 | \$75,626.71 | |
| (5595) Utilities Administration & Engineering Bldg LC | \$19,037.90 | \$0.00 | \$0.00 | \$19,037.90 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$19,037.90 | \$0.00 | \$19,037.90 | |
| (5618) Sub Maint Winding Creek Sec 6 | \$9,594.92 | \$0.00 | \$0.00 | \$9,594.92 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$9,594.92 | \$0.00 | \$9,594.92 | |
| (5634) NR - Village of Carroll Waterline | \$2,542.03 | \$0.00 | \$0.00 | \$2,542.03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,542.03 | \$0.00 | \$2,542.03 | |
| (5719) Pleasant Run Water Reclamation Facilities | \$300,146.57 | \$0.00 | \$0.00 | \$300,146.57 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$300,146.57 | \$0.00 | \$300,146.57 | |
| (5737) NR - Carroll Sanitary Sewer & Improvements | \$2,780.62 | \$0.00 | \$0.00 | \$2,780.62 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,780.62 | \$0.00 | \$2,780.62 | |
| (5776) Utilities Admin Complete | \$1,278.48 | \$0.00 | \$0.00 | \$1,278.48 | \$0.00 | \$0.00 | \$0.00 | \$153,112.50 | \$153,112.50 | \$154,390.98 | \$0.00 | \$154,390.98 | |

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|--|----------------|--------|--------------|----------------|--------|--------|--------|--------------|--------------|----------------|--------|----------------|--|
| (5817) Mingo Estates & Lakeside Water Reclamation Proj. DS | \$598.32 | \$0.00 | \$0.00 | \$598.32 | \$0.00 | \$0.00 | \$0.00 | \$118,656.26 | \$118,656.26 | \$119,254.58 | \$0.00 | \$119,254.58 | |
| (5818) State Routes 204 & 256 Water Project Debt Service | \$936.42 | \$0.00 | \$0.00 | \$936.42 | \$0.00 | \$0.00 | \$0.00 | \$49,712.50 | \$49,712.50 | \$50,648.92 | \$0.00 | \$50,648.92 | |
| (5820) Mingo Estates & Lakeside Water Reclamation Project | \$440,626.19 | \$0.00 | \$4,419.68 | \$436,206.51 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$436,206.51 | \$0.00 | \$436,206.51 | |
| (5821) State Routes 204 & 256 Water Project | \$36,056.44 | \$0.00 | \$0.00 | \$36,056.44 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$36,056.44 | \$0.00 | \$36,056.44 | |
| (5823) Utility Road Improvement Bond Retirement | \$501,163.57 | \$0.00 | \$0.00 | \$501,163.57 | \$0.00 | \$0.00 | \$0.00 | \$146,912.50 | \$146,912.50 | \$648,076.07 | \$0.00 | \$648,076.07 | |
| (5841) Greenfield Township Water Fund | \$1,426,170.05 | \$0.00 | \$175,484.04 | \$1,250,686.01 | \$0.00 | \$0.00 | \$0.00 | \$510,675.00 | \$510,675.00 | \$1,761,361.01 | \$0.00 | \$1,761,361.01 | |
| (5842) Greenfield Township Sewer Fund | \$1,217,505.38 | \$0.00 | \$147,808.29 | \$1,069,697.09 | \$0.00 | \$0.00 | \$0.00 | \$673,900.00 | \$673,900.00 | \$1,743,597.09 | \$0.00 | \$1,743,597.09 | |
| (5846) Greenfield Water Debt Service | \$1,848.27 | \$0.00 | \$0.00 | \$1,848.27 | \$0.00 | \$0.00 | \$0.00 | \$50,721.96 | \$50,721.96 | \$52,570.23 | \$0.00 | \$52,570.23 | |
| (5847) Greenfield Sewer Debt Service | \$1,541.17 | \$0.00 | \$0.00 | \$1,541.17 | \$0.00 | \$0.00 | \$0.00 | \$75,354.24 | \$75,354.24 | \$76,895.41 | \$0.00 | \$76,895.41 | |
| (5849) Allen Road Waterline Project | \$5,189.05 | \$0.00 | \$0.00 | \$5,189.05 | \$0.00 | \$0.00 | \$0.00 | \$50,923.23 | \$50,923.23 | \$56,112.28 | \$0.00 | \$56,112.28 | |
| (5853) Diley Wellfield Water | \$15,404.18 | \$0.00 | \$0.00 | \$15,404.18 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15,404.18 | \$0.00 | \$15,404.18 | |

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|---|------------------|--------------|-----------------|------------------|-----------------|----------------|--------|------------------|------------------|------------------|--------|------------------|--|
| (5854) Lift Statn/Pleasant Lee Sewer | \$5,700,683.45 | \$0.00 | \$5,319,000.00 | \$381,683.45 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$381,683.45 | \$0.00 | \$381,683.45 | |
| Internal Service Fund | | | | | | | | | | | | | |
| (5376) Self Funded Health Insurance | \$4,175,403.96 | \$0.00 | \$1,248,392.64 | \$2,927,011.32 | \$0.00 | \$0.00 | \$0.00 | \$22,598,749.00 | \$22,598,749.00 | \$25,525,760.32 | \$0.00 | \$25,525,760.32 | |
| Fiduciary Fund | | | | | | | | | | | | | |
| (7521) FAF - Family Adult and Children First - FY 2001 to present | \$1,748,685.04 | \$400,000.00 | \$0.00 | \$1,348,685.04 | \$0.00 | \$0.00 | \$0.00 | \$1,763,267.71 | \$1,763,267.71 | \$3,111,952.75 | \$0.00 | \$3,111,952.75 | |
| Permanent Fund | | | | | | | | | | | | | |
| (2050) SA - Ditch Maintenance | \$2,408,040.63 | \$0.00 | \$0.00 | \$2,408,040.63 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,408,040.63 | \$0.00 | \$2,408,040.63 | |
| (2305) Bateson Bridge Trust | \$17,139.55 | \$0.00 | \$0.00 | \$17,139.55 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$17,139.55 | \$0.00 | \$17,139.55 | |
| Total All Funds | \$240,983,576.34 | \$428,458.42 | \$23,000,479.49 | \$218,411,555.27 | \$54,385,600.00 | \$3,672,500.00 | \$0.00 | \$179,683,131.54 | \$237,741,231.54 | \$456,152,786.81 | \$0.00 | \$456,152,786.81 | |

County Auditor Finance Department – Amended Certificate of Estimated Resources for Additional Unanticipated Receipts Commissioners’ Office – Fund #4895, Hangar 2023 Debt Service Fund

Revenue for 2026 was not entered into next year budget entry.

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Doclink

1. Request the Fairfield County Auditor on behalf of the Budget Commission, issue an Amended Certificate of Estimated Resources in the amount of \$297,311.20 to the credit of the fund #4895, Hangar 2023 Debt Service Fund.
2. Request the Fairfield County Auditor update the receipt line item 12489500 439100 in the amount of \$297,311.20

Approvals:

Taylor Forquer

Financial Analyst

Date: 01/07/2026

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County Auditor Finance Department – Amended Certificate of Estimated Resources for Additional Unanticipated Receipts Commissioners' Office – Fund #2918, Enhanced 9-1-1 Services

Revenue for 2026 was not entered into next year budget entry.

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1. Request the Fairfield County Auditor on behalf of the Budget Commission, issue an Amended Certificate of Estimated Resources in the amount of \$425,849.00 to the credit of the fund #2918, Enhanced 9-1-1 Services.
 2. Request the Fairfield County Auditor update the receipt line item 12291800 433000 in the amount of \$425,849.00

H 286
1-6-26

Approvals:

Taylor Forquer
Financial Analyst

Date: 01/06/2026

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**CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES
AVAILABLE FOR EXPENDITURES, AND BALANCES**
Rev Code Sec 5705.36
Office of the County Auditor, Fairfield County, Lancaster, OH 43130

01/14/2026

The following is the total amount from all sources available for expenditures from each fund set up in the tax budget, with the balances that exist at the end of the fiscal year, January 31, 2026.

| FUND | DESCRIPTION | FY 2025 ENDING CASH | X-MODE | BEGINNING ADJUSTMENTS | +/- ADVANCES | CARRYOVER ENCUMBRANCES | CARRYOVER CASH AVAIL FOR APPROPRIATION | SOURCES AVAIL FOR APPROPRIATIONS EST RECEIPTS | TOTAL CERTIFICATE AMOUNT | APPROPRIATION BUDGET | AVAILABLE UNAPPROPRIATED CERTIFICATE |
|------------------------------|--------------------------------|------------------------|--------|--------------------------|---------------------|---------------------------|--|--|--------------------------------|-------------------------|--|
| GENERAL FUNDS | | | | | | | | | | | |
| 1001 | GENERAL FUND | 54,181,716.85 | - | - | 3,002,982.42 | 4,072,038.32 | 53,112,660.95 | 68,844,602.00 | 121,957,262.95 ✓ | 70,803,048.60 | 51,154,214.35 |
| 1025 | FOJ-SHERIFF ALLOWANCE | 51,557.00 | - | - | - | - | 51,557.00 | 51,557.00 | 103,114.00 ✓ | - | 103,114.00 |
| 1050 | FOJ-PROSECUTOR ALLOWANCE | 79,689.00 | - | - | - | - | 79,689.00 | - | 79,689.00 | 79,399.00 | 290.00 |
| 1080 | TRUST, UNCLAIMED MONIES | 111,043.88 | - | - | - | - | 111,043.88 | - | 111,043.88 | 31,204.00 | 79,839.88 |
| TOTAL GENERAL FUNDS | | 54,424,006.73 | - | - | 3,002,982.42 | 4,072,038.32 | 53,354,950.83 | 68,896,159.00 | 122,251,109.83 | 70,913,651.60 | 51,337,458.23 |
| SPECIAL REVENUE FUNDS | | | | | | | | | | | |
| 2002 | DOG AND KENNEL | 229,210.66 | - | - | - | 27,547.17 | 201,663.49 | 604,700.00 | 806,363.49 | 709,750.00 | 96,613.49 |
| 2015 | FCJFS - CSEA | 5,840,193.38 | - | - | - | 100.00 | 5,840,093.38 | 2,872,060.02 | 8,712,153.40 | 2,814,200.00 | 5,897,953.40 |
| 2018 | FCJFS - PUBLIC ASSISTANCE | 2,674,542.12 | - | - | - | - | 2,674,542.12 | 21,646,255.00 | 24,320,797.12 | 21,647,908.00 | 2,672,889.12 |
| 2021 | PROBATE COMP LEGAL RESEARCH | 82,608.20 | - | - | - | - | 82,608.20 | 5,000.00 | 87,608.20 | - | 87,608.20 |
| 2022 | REAL ESTATE ASSESSMENT | 4,481,580.18 | - | - | - | 2,262,233.80 | 2,219,346.38 | 3,174,500.00 | 5,393,846.38 | 3,279,050.00 | 2,114,796.38 |
| 2023 | TREAS PREPAYMENT REAL PROP TAX | 120,256.14 | - | - | - | - | 120,256.14 | - | 120,256.14 | - | 120,256.14 |
| 2024 | MOTOR VEHICLE | 6,612,753.73 | - | - | - | 1,672,801.71 | 4,939,952.02 | 11,086,634.00 | 16,026,586.02 | 11,025,008.37 | 5,001,577.65 |
| 2027 | SHERIFF - WEIGHTS (RD & BRDG) | 35,530.25 | - | - | - | 36.72 | 35,493.53 | 140,000.00 | 175,493.53 | 137,567.00 | 37,926.53 |
| 2036 | YOUTH SERV/FELONY DELQ CARE | 486,113.43 | - | - | - | 25,449.00 | 460,664.43 | 992,717.00 | 1,453,381.43 | 1,095,699.53 | 357,681.90 |
| 2042 | ENFORCEMENT AND EDUCATION | 21,516.64 | - | - | - | - | 21,516.64 | 1,000.00 | 22,516.64 | - | 22,516.64 |
| 2060 | BD DEVELOPMENTAL DISABILITIES | 29,274,420.46 | - | - | - | 1,880,059.55 | 27,394,360.91 | 23,085,473.00 | 50,479,833.91 | 27,527,684.68 | 22,952,149.23 |
| 2065 | PROS DELINQ TAX ASSMET COLLECT | 219,774.55 | - | - | - | - | 219,774.55 | 200,000.00 | 419,774.55 | 248,200.00 | 171,574.55 |
| 2066 | ADAMH | 11,534,553.23 | - | - | - | 1,268,877.73 | 10,265,675.50 | 14,565,132.00 | 24,830,807.50 | 15,588,765.00 | 9,242,042.50 |
| 2072 | FCJFS - CHILDREN SERVICES | 4,264,105.35 | - | - | - | - | 4,264,105.35 | 18,110,143.13 | 22,374,248.48 | 18,031,266.00 | 4,342,982.48 |
| 2076 | INDIGENT GUARDIANSHIP | 13,380.50 | - | - | - | - | 13,380.50 | 15,000.00 | 28,380.50 | 15,000.00 | 13,380.50 |
| 2090 | EMERG MGMT & HOMELAND SECURITY | 649,285.61 | - | - | - | - | 649,285.61 | 264,870.00 | 914,155.61 | 264,570.00 | 649,585.61 |
| 2091 | EMERGENCY PLANNING | 8,534.45 | - | - | - | - | 8,534.45 | 24,000.00 | 32,534.45 | 24,000.00 | 8,534.45 |
| 2092 | CITIZEN CORPS FUND - EMA | - | - | - | - | - | - | - | - | - | - |
| 2093 | SPECIAL OPERATIONS TEAM EMA | - | - | - | - | - | - | 1,000.00 | 1,000.00 | 1,000.00 | - |
| 2095 | MARRIAGE LICENSES | - | - | - | - | - | - | 36,000.00 | 36,000.00 | 36,000.00 | - |
| 2316 | PROBATE COMPUTER | 85,740.24 | - | - | - | 16,009.70 | 69,730.54 | 15,000.00 | 84,730.54 | 15,000.00 | 69,730.54 |
| 2317 | JUVENILE COMPUTER | 9,978.51 | - | - | - | - | 9,978.51 | 9,000.00 | 18,978.51 | 9,000.00 | 9,978.51 |
| 2318 | CLERK OF COURTS COMPUTER | 1,321,593.78 | - | - | - | - | 1,321,593.78 | 80,000.00 | 1,401,593.78 | - | 1,401,593.78 |

| FUND | DESCRIPTION | FY 2025 ENDING CASH | X-MODE | BEGINNING ADJUSTMENTS | +/- ADVANCES | CARRYOVER ENCUMBRANCES | CARRYOVER CASH AVAIL FOR APPROPRIATION | SOURCES AVAIL. FOR APPROPRIATIONS EST RECEIPTS | TOTAL CERTIFICATE AMOUNT | APPROPRIATION BUDGET | AVAILABLE UNAPPROPRIATED CERTIFICATE |
|------|--------------------------------|------------------------|--------|--------------------------|-----------------|---------------------------|--|---|--------------------------------|-------------------------|--|
| 2320 | JUVENILE COMP LEGAL RESEARCH | 27,052.68 | - | - | - | - | 27,052.68 | 1,350.00 | 28,402.68 | 1,350.00 | 27,052.68 |
| 2326 | CERTIFICATE/TITLE ADM | 1,046,720.63 | - | - | - | 8,591.51 | 1,038,129.12 | 1,900,000.00 | 2,938,129.12 | 1,759,500.00 | 1,178,629.12 |
| 2333 | RECORDER EQUIPMENT | 200,728.27 | - | - | - | 634.10 | 200,094.17 | 80,000.00 | 280,094.17 | 115,000.00 | 165,094.17 |
| 2338 | PARENT EDUCATION | 58,468.37 | - | - | - | - | 58,468.37 | 9,577.00 | 68,045.37 | 4,000.00 | 64,045.37 |
| 2340 | US TANK DEDUCTIBLE | 11,000.00 | - | - | - | - | 11,000.00 | - | 11,000.00 | 11,000.00 | - |
| 2356 | CHILDRENS INDIGENT DRIVER FUND | 11,141.65 | - | - | - | - | 11,141.65 | 300.00 | 11,441.65 | - | 11,441.65 |
| 2362 | ROAD & BRIDGES (ENGINEER LEVY) | 1,761,522.85 | - | - | - | 78,107.17 | 1,683,415.68 | 1,821,150.00 | 3,504,565.68 | 1,821,150.00 | 1,683,415.68 |
| 2365 | COUNTY PROBATION | 502,461.67 | - | - | - | 1,370.09 | 501,091.58 | 120,000.00 | 621,091.58 | 140,000.00 | 481,091.58 |
| 2377 | ALTERNATIVE SCHOOL | - | - | - | - | - | - | - | - | - | - |
| 2379 | DOMESTIC CT COMP LEGL RESEARCH | 15,801.54 | - | - | - | - | 15,801.54 | 4,000.00 | 19,801.54 | 4,000.00 | 15,801.54 |
| 2380 | COMMON PLEAS CT COMP LEGL RES | 37,449.53 | - | - | - | - | 37,449.53 | 7,000.00 | 44,449.53 | 10,000.00 | 34,449.53 |
| 2394 | CFLP LITTER ENFORCEMENT GRANT | 24,109.84 | - | - | - | - | 24,109.84 | 9,000.00 | 33,109.84 | 6,000.00 | 27,109.84 |
| 2408 | DRUG COURT PROGRAM | 14,644.90 | - | - | - | - | 14,644.90 | 37,947.00 | 52,591.90 | 43,316.00 | 9,275.90 |
| 2422 | COMMON PLEAS-SP PROJECTS FUND | 258,706.42 | - | - | - | - | 258,706.42 | 25,000.00 | 283,706.42 | 50,000.00 | 233,706.42 |
| 2423 | REESE PETERS HOTEL/MOTEL TAX | 5,325.01 | - | - | - | 167.25 | 5,157.76 | 260,000.00 | 265,157.76 | 260,000.00 | 5,157.76 |
| 2442 | COMMISSARY | 1,263,336.15 | - | - | - | 94,742.97 | 1,168,593.18 | 444,986.00 | 1,613,579.18 | 350,816.00 | 1,262,763.18 |
| 2443 | .GIS | - | - | - | - | - | - | - | - | - | - |
| 2481 | JUVENILE RECOVERY FUND | 140.08 | - | - | - | - | 140.08 | - | 140.08 | - | 140.08 |
| 2489 | NOTARY PUBLIC FEES | 64,342.46 | - | - | - | - | 64,342.46 | - | 64,342.46 | 30,000.00 | 34,342.46 |
| 2503 | SHERIFF'S POLICING REVOLVING | 392,837.14 | - | - | - | 14,515.03 | 378,322.11 | 2,999,461.00 | 3,377,783.11 | 2,999,447.00 | 378,336.11 |
| 2543 | ANNEXATION PROCEEDINGS | 10,045.00 | - | - | - | - | 10,045.00 | - | 10,045.00 | - | 10,045.00 |
| 2560 | DD RESERVE FUND | 9,036,307.26 | - | - | - | - | 9,036,307.26 | - | 9,036,307.26 | - | 9,036,307.26 |
| 2561 | SPRING CREEK TRAFFIC SIGNAL | 25,000.00 | - | - | - | - | 25,000.00 | - | 25,000.00 | - | 25,000.00 |
| 2580 | ENGINEER - SUBDIVISION INSPECT | 837,432.03 | - | - | - | - | 837,432.03 | - | 837,432.03 | - | 837,432.03 |
| 2588 | VOTER REGIST SYSTEM | 4,300.00 | - | - | (4,300.00) | - | - | - | - | - | - |
| 2591 | HOME PROGRAM INCOME | 53,925.54 | - | - | - | - | 53,925.54 | - | 53,925.54 | - | 53,925.54 |
| 2593 | CONCEALED HANDGUN LICENSE | 67,915.29 | - | - | - | 5,977.00 | 61,938.29 | 47,690.00 | 109,628.29 | 15,749.00 | 93,879.29 |
| 2599 | WORKFORCE DEVEL WIA | 99,354.59 | - | - | - | - | 99,354.59 | 800,000.00 | 899,354.59 | 799,550.00 | 99,804.59 |
| 2617 | OLDER ADULT SERVICES LEVY | 2,202,591.51 | - | - | - | 185,688.37 | 2,016,903.14 | 4,700,000.00 | 6,716,903.14 | 4,700,000.00 | 2,016,903.14 |
| 2625 | DOMESTIC REL-SP PROJECTS FUND | 417,355.18 | - | - | - | - | 417,355.18 | 50,000.00 | 467,355.18 | 50,000.00 | 417,355.18 |
| 2630 | JUVENILE CT-SP PROJECTS FUND | 68,311.41 | - | - | - | - | 68,311.41 | 36,000.00 | 104,311.41 | 36,000.00 | 68,311.41 |
| 2633 | ENTERPRISE ZONE | 4,509.02 | - | - | - | - | 4,509.02 | 521.00 | 5,030.02 | 3,300.00 | 1,730.02 |
| 2641 | TITLE IV-E FUND | 10.91 | - | - | - | - | 10.91 | - | 10.91 | - | 10.91 |
| 2649 | FEMA 1580-DR EMERG MGMT AGENCY | - | - | - | - | - | - | - | - | - | - |
| 2663 | COMMUNITY REINVESTMNT AREA | 2,500.00 | - | - | - | - | 2,500.00 | 2,500.00 | 5,000.00 | - | 5,000.00 |
| 2673 | FAIRFIELD CO BLDG DEPT UTIL | 300,525.65 | - | - | - | 32,570.97 | 267,954.68 | 73,000.00 | 340,954.68 | 72,930.00 | 268,024.68 |
| 2675 | CDBG PROJECT INCOME | 3,117.57 | - | - | - | - | 3,117.57 | - | 3,117.57 | - | 3,117.57 |
| 2683 | WIRELESS 911-PSAP-FAIRFIELD | 41,093.13 | - | - | - | 520.00 | 40,573.13 | - | 40,573.13 | - | 40,573.13 |
| 2689 | ADULT BASED CORRECTIONS | 88,563.69 | - | - | - | - | 88,563.69 | - | 88,563.69 | - | 88,563.69 |

| FUND | DESCRIPTION | FY 2025 ENDING CASH | X-MODE | BEGINNING ADJUSTMENTS | +/- ADVANCES | CARRYOVER ENCUMBRANCES | CARRYOVER CASH AVAIL FOR APPROPRIATION | SOURCES AVAIL. FOR APPROPRIATIONS EST RECEIPTS | TOTAL CERTIFICATE AMOUNT | APPROPRIATION BUDGET | AVAILABLE UNAPPROPRIATED CERTIFICATE |
|------|-------------------------------|------------------------|--------|--------------------------|-----------------|---------------------------|--|---|--------------------------------|-------------------------|--|
| 2705 | COMMUNITY EDUCATION | 1,397.50 | - | - | - | - | 1,397.50 | - | 1,397.50 | - | 1,397.50 |
| 2707 | EMPG - EMA GRANT | 106,751.54 | - | - | - | - | 106,751.54 | 324,385.00 | 431,136.54 | 393,150.00 | 37,986.54 |
| 2708 | STATE HOMELAND SECURITY GRANT | - | - | - | - | - | - | - | - | - | - |
| 2709 | EDW BYRNE MEMORIAL JUST | - | - | - | - | - | - | - | - | - | - |
| 2711 | CONTINUING PROF TRAINING | 176,303.56 | - | - | - | 2,310.00 | 173,993.56 | 75,000.00 | 248,993.56 | 75,000.00 | 173,993.56 |
| 2713 | FY07 CDBG FORMULA GRANT | - | - | - | - | - | - | - | - | - | - |
| 2716 | REVOLVING LOAN FUND CDBG | 151,959.17 | - | - | - | - | 151,959.17 | 22,840.00 | 174,799.17 | 54,006.00 | 120,793.17 |
| 2717 | EDA REVOLVING LOAN FUND | 617,047.53 | - | - | - | - | 617,047.53 | 81,245.00 | 698,292.53 | 214,961.00 | 483,331.53 |
| 2718 | RLF EDA CARES ACT - FF CNTY | 412,469.65 | - | - | - | - | 412,469.65 | 172,230.00 | 584,699.65 | 211,800.00 | 372,899.65 |
| 2721 | FY08 CDBG FORMULA GRANT | - | - | - | - | - | - | - | - | - | - |
| 2722 | CITIZENS CORPS FY08 | - | - | - | - | - | - | - | - | - | - |
| 2723 | STATE HOMELAND SEC FY08 | - | - | - | - | - | - | - | - | - | - |
| 2724 | EMPG FY09 | - | - | - | - | - | - | - | - | - | - |
| 2730 | CDBG HOUSING IMPROV PROGRAM | 135,600.00 | - | - | (135,600.00) | - | - | 64,589.82 | 64,589.82 | - | 64,589.82 |
| 2731 | HOME HOUSING IMPROV PROGRAM | 264,401.51 | - | - | (264,400.00) | - | 1.51 | 95,334.00 | 95,335.51 | - | 95,335.51 |
| 2732 | HTF HOUSING IMPROV PROGRAM | - | - | - | - | - | - | - | - | - | - |
| 2735 | STATE HOMELAND SEC FY09 | - | - | - | - | - | - | - | - | - | - |
| 2736 | FY09 CFLP GRANT FUND | - | - | - | - | - | - | - | - | - | - |
| 2738 | FY09 MEDICAL RESERVE CORPS | - | - | - | - | - | - | - | - | - | - |
| 2739 | CFLP FY2008 #2 GRANT | - | - | - | - | - | - | - | - | - | - |
| 2742 | VOCA GRANT 09/10 | - | - | - | - | - | - | - | - | - | - |
| 2744 | VOCA GRANT 2010/2011 | - | - | - | - | - | - | - | - | - | - |
| 2745 | MSY POOL | - | - | - | - | - | - | - | - | - | - |
| 2748 | FY08 NEIGHBORHOOD STAB PROG | - | - | - | - | - | - | - | - | - | - |
| 2756 | MEDICAID ODADAS - ARRA | - | - | - | - | - | - | - | - | - | - |
| 2758 | PROTECTIVE SERVICE LEY | 25,118,899.21 | - | - | - | - | 25,118,899.21 | 10,447,500.00 | 35,566,399.21 | 10,405,500.00 | 25,160,899.21 |
| 2761 | LAW LIBRARY RESOURCES BOARD | 27,599.10 | - | - | - | 4,465.51 | 23,133.59 | 95,000.00 | 118,133.59 | 95,000.00 | 23,133.59 |
| 2763 | SPECIAL PROJ EMA RENOVATIONS | - | - | - | - | - | - | - | - | - | - |
| 2766 | BULLET PROOF VEST GRANT | - | - | - | - | - | - | - | - | - | - |
| 2771 | REENTRY COALITION GRANT | - | - | - | - | - | - | - | - | - | - |
| 2772 | INDIGENT DRIVERS INTERLOCK | 23,168.10 | - | - | - | - | 23,168.10 | - | 23,168.10 | - | 23,168.10 |
| 2773 | ODNR/DRLP-CDG | - | - | - | - | - | - | - | - | - | - |
| 2774 | EMA-HAZARD MITIGATION GRNT | - | - | - | - | - | - | - | - | - | - |
| 2777 | HOME SEWAGE TREATMENT SYS | - | - | - | - | - | - | - | - | - | - |
| 2778 | FY10 CDBG FORMULA PROGRAM | - | - | - | - | - | - | - | - | - | - |
| 2784 | VICTIMS OF CRIME | 113,884.04 | - | - | - | - | 113,884.04 | 246,979.00 | 360,863.04 | 241,620.00 | 119,243.04 |
| 2785 | PROS-SVAA | 1,864.00 | - | - | - | - | 1,864.00 | 4,455.00 | 6,319.00 | 4,455.00 | 1,864.00 |
| 2788 | CDBG FORMULA | 500,001.66 | - | - | (500,000.00) | - | 1.66 | 1,070,835.00 | 1,070,836.66 | 784,350.50 | 286,486.16 |
| 2789 | RESOURCE CENTERS GRANT | - | - | - | - | - | - | - | - | - | - |

| FUND | DESCRIPTION | FY 2025 ENDING CASH | X-MODE | BEGINNING ADJUSTMENTS | +/- ADVANCES | CARRYOVER ENCUMBRANCES | CARRYOVER CASH AVAIL FOR APPROPRIATION | SOURCES AVAIL FOR APPROPRIATIONS EST RECEIPTS | TOTAL CERTIFICATE AMOUNT | APPROPRIATION BUDGET | AVAILABLE UNAPPROPRIATED CERTIFICATE |
|------|--------------------------------|------------------------|--------|--------------------------|-----------------|---------------------------|--|--|--------------------------------|-------------------------|--|
| 2796 | AIMS LOC GOVT INNVTN GRNT COLL | - | - | - | - | - | - | - | - | - | - |
| 2797 | SAFE HAVENS | - | - | - | - | - | - | - | - | - | - |
| 2798 | MOVING OH FORWRD DEMILTN PROG | - | - | - | - | - | - | - | - | - | - |
| 2800 | AIRPORT OPERATIONS | - | - | - | - | - | - | - | - | - | - |
| 2801 | RESOURCE CNTERS GRANT 2013 | - | - | - | - | - | - | - | - | - | - |
| 2804 | 2804 - DTAC TREASURER | 1,773,013.29 | - | - | - | - | 1,773,013.29 | 862,000.00 | 2,635,013.29 | 863,100.00 | 1,771,913.29 |
| 2807 | 2807-COMMUNITY RECYCLING GRANT | 330.69 | - | - | - | - | 330.69 | - | 330.69 | - | 330.69 |
| 2812 | HOPE GRANT | - | - | - | - | - | - | - | - | - | - |
| 2813 | RESOURCE CENTERS GRANT 2014 | - | - | - | - | - | - | - | - | - | - |
| 2828 | SPECIAL ELECTIONS | 31,210.41 | - | - | - | - | 31,210.41 | - | 31,210.41 | - | 31,210.41 |
| 2838 | PROS ATTY'S LEGAL SERVICES | 91,398.31 | - | - | - | - | 91,398.31 | 35,000.00 | 126,398.31 | 29,300.00 | 97,098.31 |
| 2839 | COMMON PLS RECOVERY CT GRANT | 11,638.35 | - | - | - | - | 11,638.35 | - | 11,638.35 | - | 11,638.35 |
| 2843 | 2843 JFS OHIO STARTS GRANT | 1,324.82 | - | - | - | - | 1,324.82 | - | 1,324.82 | - | 1,324.82 |
| 2848 | JUSTICE FOR FAMILIES GRNT DOMR | - | - | - | - | - | - | - | - | - | - |
| 2852 | TARGET COMMUNITY ALT TO PRISON | 157,583.48 | - | - | - | - | 157,583.48 | - | 157,583.48 | - | 157,583.48 |
| 2856 | CHLD ABUSE&NEGLECT DSCRTNRY | 2.58 | - | - | - | - | 2.58 | - | 2.58 | - | 2.58 |
| 2859 | CNTY PROBRT CRT GUARDNSHP SERV | 160,899.85 | - | - | - | 530.46 | 160,369.39 | 453,000.00 | 613,369.39 | 600,003.18 | 13,366.21 |
| 2861 | CYBER SECURITY MEASURES IMPLM | 3,797.07 | - | - | - | - | 3,797.07 | - | 3,797.07 | - | 3,797.07 |
| 2866 | CORONAV EMRG SUP PROG | - | - | - | - | - | - | - | - | - | - |
| 2870 | CORONA EMRG SUP PROG | - | - | - | - | - | - | - | - | - | - |
| 2871 | CENTER FOR TECH & CIVIC LIFE | - | - | - | - | - | - | - | - | - | - |
| 2873 | CLRK OF CRTS NCHIP LIVESCAN | - | - | - | - | - | - | - | - | - | - |
| 2875 | 2875-SHERIFF SRO SCHL RES OFFC | 2,700.00 | - | - | - | - | 2,700.00 | - | 2,700.00 | - | 2,700.00 |
| 2876 | FISCAL RECOVERY (ARP) | 143,895.92 | - | - | - | 56,934.68 | 86,961.24 | - | 86,961.24 | 77,000.00 | 9,961.24 |
| 2881 | EV CHARGING GRANT | - | - | - | - | - | - | - | - | - | - |
| 2882 | ANNIE E CASEY FOUNDATION | - | - | - | - | - | - | - | - | - | - |
| 2883 | 2883 LAW ENFRCEMNT CYBER | 12,355.18 | - | - | - | - | 12,355.18 | - | 12,355.18 | - | 12,355.18 |
| 2884 | SECRTY OF ST2022PRIMARY ELECTN | 385.97 | - | - | - | - | 385.97 | - | 385.97 | - | 385.97 |
| 2885 | ONEOHIO OPIOID SETTLE | 1,296,967.73 | - | - | - | - | 1,296,967.73 | - | 1,296,967.73 | - | 1,296,967.73 |
| 2888 | MADDIE'S FUND GRANT | - | - | - | - | - | - | - | - | - | - |
| 2890 | EMA HAZ MATERIAL EMERG PREPRDN | - | - | - | - | - | - | 24,800.00 | 24,800.00 | 24,800.00 | - |
| 2891 | SECRTY ST PRECNCT ELEC OFF TRN | 33,873.02 | - | - | - | - | 33,873.02 | - | 33,873.02 | - | 33,873.02 |
| 2892 | ARPA COURT BACKLOG REDUCTION | - | - | - | - | - | - | - | - | - | - |
| 2894 | BROWNFLD REMEDIATION PROG GRNT | - | - | - | - | - | - | - | - | - | - |
| 2898 | EMA PUBLIC UTIL COMM OHIO | - | - | - | - | - | - | - | - | - | - |
| 2901 | HEALTHY AGING GRANT | - | - | - | - | - | - | - | - | - | - |
| 2902 | REDEVELOPMNT TAX EQUIVALENT | - | - | - | - | - | - | - | - | - | - |
| 2908 | PUBLIC TRANSIT | 1,387,137.75 | - | - | (700,000.00) | - | 687,137.75 | 3,441,448.63 | 4,128,586.38 | 3,441,448.63 | 687,137.75 |
| 2909 | MARINE PATROL GRANT | 16,851.42 | - | - | - | - | 16,851.42 | - | 16,851.42 | - | 16,851.42 |

| FUND | DESCRIPTION | FY 2025 ENDING CASH | X-MODE | BEGINNING ADJUSTMENTS | +/- ADVANCES | CARRYOVER ENCUMBRANCES | CARRYOVER CASH AVAIL FOR APPROPRIATION | SOURCES AVAIL FOR APPROPRIATIONS EST RECEIPTS | TOTAL CERTIFICATE AMOUNT | APPROPRIATION BUDGET | AVAILABLE UNAPPROPRIATED CERTIFICATE |
|---------------------------------------|--------------------------------|------------------------|--------|--------------------------|-----------------------|---------------------------|--|--|--------------------------------|-------------------------|--|
| ✓2918 | ENHANCED 9-1-1 SERVICES | - | - | - | - | - | - | 425,849.00 | 425,849.00 | 425,849.00 | - |
| TOTAL SPECIAL REVENUE FUNDS | | 119,701,030.79 | - | - | (1,604,300.00) | 7,640,240.49 | 110,456,490.30 | 128,300,456.60 | 238,756,946.90 | 133,694,119.89 | 105,062,827.01 |
| SPECIAL ASSESSMENT FUNDS | | | | | | | | | | | |
| 2050 | SA-DITCH MAINTENANCE | 2,408,040.63 | - | - | - | - | 2,408,040.63 | - | 2,408,040.63 | - | 2,408,040.63 |
| 2305 | SA - BATESON BEACH | 17,139.55 | - | - | - | - | 17,139.55 | - | 17,139.55 | - | 17,139.55 |
| TOTAL SPECIAL ASSESSMENT FUNDS | | 2,425,180.18 | - | - | - | - | 2,425,180.18 | - | 2,425,180.18 | - | 2,425,180.18 |
| CAPITAL PROJECTS FUNDS | | | | | | | | | | | |
| 3011 ✓ | FEDERAL FUNDS - AIRPORT | 311,360.16 | - | - | (71,440.00) | - | 239,920.16 | 10,619.00 | 250,539.16 | - | 250,539.16 |
| 3034 ✓ | AIRPORT CAPITAL PROJECTS | 402,935.18 | - | - | (400,000.00) | - | 2,935.18 | 333,783.28 | 336,718.46 | - | 336,718.46 |
| 3064 | FCBDD COMPLEX | - | - | - | - | - | - | - | - | - | - |
| 3434 | ISSUE II GRANT | 548,525.31 | - | - | - | 506,176.92 | 42,348.39 | - | 42,348.39 | - | 42,348.39 |
| 3435 ✓ | PERMANENT IMPROVEMENT FUND | 3,857,517.91 | - | - | - | 790,148.96 | 3,067,368.95 | - | 3,067,368.95 | 2,000,000.00 | 1,067,368.95 |
| 3445 ✓ | ODOT PROJECTS | 147,178.49 | - | - | - | - | 147,178.49 | - | 147,178.49 | - | 147,178.49 |
| ✓3598 | FCBDD CAPITAL IMPROVEMENTS | 3,039,099.45 | - | - | - | 89,822.00 | 2,949,277.45 | 100,000.00 | 3,049,277.45 | 2,947,000.00 | 102,277.45 |
| 3763 | CAPITAL IMPROV-EMA RENOVATIONS | - | - | - | - | - | - | - | - | - | - |
| 3815 | AIMS/LGIF LOAN PROJECT | - | - | - | - | - | - | - | - | - | - |
| 3855 | LAKES IN ECONOMIC DISTRS GRNT | - | - | - | - | - | - | - | - | - | - |
| 3896 ✓ | HANGAR 2023 CAPITAL PROJ FND | 952,980.11 | - | - | - | 952,937.61 | 42.50 | - | 42.50 | - | 42.50 |
| 3897 ✓ | WORKFORCE STATE CAPITAL PROJ | 775,901.23 | - | - | - | 523,774.91 | 252,126.32 | - | 252,126.32 | 252,126.32 | - |
| 3903 ✓ | BASIL WESTERN 629 | 98,804.00 | - | - | (98,784.00) | - | 20.00 | - | 20.00 | - | 20.00 |
| 3904 | STATE ENERGY, EFFICIENCY, OHIO | - | - | - | - | - | - | - | - | - | - |
| 3910 ✓ | BUILDING ON SHERIDAN | 65,962.34 | - | - | - | 51,518.24 | 14,444.10 | - | 14,444.10 | (4,220.93) | 18,665.03 |
| TOTAL CAPITAL PROJECTS FUNDS | | 10,200,264.18 | - | - | (570,224.00) | 2,914,378.64 | 6,715,661.54 | 444,402.28 | 7,160,063.82 | 5,194,905.39 | 1,965,158.43 |
| DEBT SERVICE FUNDS | | | | | | | | | | | |
| 4550 | BR - MRDD FAC ULTRAC BLDG | - | - | - | - | - | - | - | - | - | - |
| 4592 ✓ | SA BR - LIBERTY TWP SEWER ASSE | 95,980.26 | - | - | - | - | 95,980.26 | - | 95,980.26 | - | 95,980.26 |
| 4663 | BR - 2004 HAS AIRPORT | - | - | - | - | - | - | - | - | - | - |
| 4714 ✓ | AIRPORT DEBT SERV CONSOLIDATIO | 137.75 | - | - | - | - | 137.75 | 62,964.80 | 63,102.55 | 62,964.80 | 137.75 |
| 4809 ✓ | 4809-ENERGY CONS DBT SERV | 3,629.27 | - | - | - | - | 3,629.27 | 228,677.00 | 232,306.27 | 228,677.00 | 3,629.27 |
| 4819 ✓ | PUB SAF FACIL JAIL PRJ DEBT SR | 3,148.77 | - | - | - | - | 3,148.77 | 1,578,418.76 | 1,581,567.53 | 1,578,418.76 | 3,148.77 |
| 4832 ✓ | LGIF LOAN DEBT SERVICE | - | - | - | - | - | - | 50,000.00 | 50,000.00 | 50,000.00 | - |
| 4851 ✓ | CNTY BLDG/FACL IMPRV DEBT SERV | 4,812.50 | - | - | - | - | 4,812.50 | 77,237.50 | 82,050.00 | 77,237.50 | 4,812.50 |
| 4878 ✓ | NEW ENERGY PROJ DEBT SERV FUND | 38,394.85 | - | - | - | - | 38,394.85 | 444,812.50 | 483,207.35 | 444,812.50 | 38,394.85 |
| 4895 ✓ | HANGAR 2023 DEBT SERVICE FND | - | - | - | - | - | - | 297,311.20 | 297,311.20 | 297,311.20 | - |
| TOTAL DEBT SERVICE FUNDS | | 146,103.40 | - | - | - | - | 146,103.40 | 2,739,421.76 | 2,885,525.16 | 2,739,421.76 | 146,103.40 |

| FUND | DESCRIPTION | FY 2025 ENDING CASH | X-MODE | BEGINNING ADJUSTMENTS | +/- ADVANCES | CARRYOVER ENCUMBRANCES | CARRYOVER CASH AVAIL FOR APPROPRIATION | SOURCES AVAIL FOR APPROPRIATIONS EST RECEIPTS | TOTAL CERTIFICATE AMOUNT | APPROPRIATION BUDGET | AVAILABLE UNAPPROPRIATED CERTIFICATE |
|-------------------------------|--------------------------------|------------------------|--------|--------------------------|-----------------|---------------------------|--|--|--------------------------------|-------------------------|--|
| ENTERPRISE FUNDS | | | | | | | | | | | |
| 5044 | FAIRFIELD CO SEWER DISTRICT | 21,281,974.95 | - | - | - | 586,400.06 | 20,695,574.89 | 6,194,935.00 | 26,890,509.89 | 4,831,749.00 | 22,058,760.89 |
| 5046 | FAIRFIELD CO WATER DISTRICT | 14,380,646.21 | - | - | - | 892,317.33 | 13,488,328.88 | 4,641,797.00 | 18,130,125.88 | 4,400,822.00 | 13,729,303.88 |
| 5085 | TRUST - SEWER DEPOSITS | 157,872.33 | - | - | - | - | 157,872.33 | 157,075.00 | 314,947.33 | 157,075.00 | 157,872.33 |
| 5323 | WATER REC REPLACEMENT TRUST | 38,577.07 | - | - | - | - | 38,577.07 | - | 38,577.07 | - | 38,577.07 |
| 5324 | WATER REPLACEMENT TRUST | 1,142.64 | - | - | - | - | 1,142.64 | - | 1,142.64 | - | 1,142.64 |
| 5405 | SEWER INSPECTION FUND | 1,028,551.78 | - | - | - | - | 1,028,551.78 | 100,000.00 | 1,128,551.78 | - | 1,128,551.78 |
| 5420 | WATER INSPECTION FUND | 677,052.85 | - | - | - | - | 677,052.85 | 75,000.00 | 752,052.85 | - | 752,052.85 |
| 5461 | LIBERTY TWP SEWER PROJECT | 12,690.12 | - | - | - | - | 12,690.12 | - | 12,690.12 | - | 12,690.12 |
| 5469 | BR - SEWER VP UTILITY 99 | 15,077.06 | - | - | - | - | 15,077.06 | - | 15,077.06 | - | 15,077.06 |
| 5470 | BR - WATER VP UTILITY 99 | 13,161.59 | - | - | - | - | 13,161.59 | - | 13,161.59 | - | 13,161.59 |
| 5486 | TUSSING RD WRF IMPROVE | 340,266.46 | - | - | - | - | 340,266.46 | - | 340,266.46 | - | 340,266.46 |
| 5524 | TARLTON AREA WW SYSTEM | 399,572.50 | - | - | - | - | 399,572.50 | - | 399,572.50 | - | 399,572.50 |
| 5533 | BR - 05 LIBERTY TWP SEWER PROJ | 6,912.52 | - | - | - | - | 6,912.52 | - | 6,912.52 | - | 6,912.52 |
| 5534 | BR - 05 TUSSING RD WTF | 18,424.04 | - | - | - | - | 18,424.04 | - | 18,424.04 | - | 18,424.04 |
| 5554 | BR - 05 TUSSING RD WRF | 30,819.44 | - | - | - | - | 30,819.44 | - | 30,819.44 | - | 30,819.44 |
| 5555 | BR - SEWER CONSOLIDATION BD 03 | 1,430.78 | - | - | - | - | 1,430.78 | - | 1,430.78 | - | 1,430.78 |
| 5556 | BR-WATER CONSOLIDATION BD 2003 | 75,626.71 | - | - | - | - | 75,626.71 | - | 75,626.71 | - | 75,626.71 |
| 5595 | CAP PRJ - UTIL ADM & ENG BLDG | 19,037.90 | - | - | - | - | 19,037.90 | - | 19,037.90 | - | 19,037.90 |
| 5618 | SUB MAINT WINDING CREEK SEC 6 | 9,594.92 | - | - | - | - | 9,594.92 | - | 9,594.92 | - | 9,594.92 |
| 5634 | NR - VILLAGE OF CARROLL WATERL | 2,542.03 | - | - | - | - | 2,542.03 | - | 2,542.03 | - | 2,542.03 |
| 5719 | PLEASANT RUN WRF & COLLECTOR | 300,146.57 | - | - | - | - | 300,146.57 | - | 300,146.57 | - | 300,146.57 |
| 5737 | NR - CARROLL SANITARY SEWER | 2,780.62 | - | - | - | - | 2,780.62 | - | 2,780.62 | - | 2,780.62 |
| 5776 | UTILITIES ADMIN COMPLEX BOND | 1,278.48 | - | - | - | - | 1,278.48 | 153,112.50 | 154,390.98 | 153,112.50 | 1,278.48 |
| 5786 | AIRPORT FUEL OPERATIONS | - | - | - | - | - | - | - | - | - | - |
| 5817 | MINGO EST/LKSD WTR RECLM DEBT | 598.32 | - | - | - | - | 598.32 | 118,656.26 | 119,254.58 | 118,656.26 | 598.32 |
| 5818 | ST RT 204&256WTR PRJ DEBT SRV | 936.42 | - | - | - | - | 936.42 | 49,712.50 | 50,648.92 | 49,712.50 | 936.42 |
| 5820 | SEWER IMPROVEMENTS | 440,626.19 | - | - | - | 4,419.68 | 436,206.51 | - | 436,206.51 | - | 436,206.51 |
| 5821 | STATE RT 204/STATE RT 256 | 36,056.44 | - | - | - | - | 36,056.44 | - | 36,056.44 | - | 36,056.44 |
| 5823 | UTILITY RD IMPROVMT BOND RET | 501,163.57 | - | - | - | - | 501,163.57 | 146,912.50 | 648,076.07 | 146,912.50 | 501,163.57 |
| 5841 | 5841 GRNFLD TWPSHP WTR FUND | 1,426,170.05 | - | - | - | 175,484.04 | 1,250,686.01 | 510,675.00 | 1,761,361.01 | 302,145.00 | 1,459,216.01 |
| 5842 | 5842 GRNFLD TWPSHP SWR FUND | 1,217,505.38 | - | - | - | 147,808.29 | 1,069,697.09 | 673,900.00 | 1,743,597.09 | 628,976.00 | 1,114,621.09 |
| 5846 | GRNFLD TWP WTR IMPRV&CNSTR | 1,848.27 | - | - | - | - | 1,848.27 | 50,721.96 | 52,570.23 | 50,721.96 | 1,848.27 |
| 5847 | GRNFLD TWP SWR IMPRV&CNSTR | 1,541.17 | - | - | - | - | 1,541.17 | 75,354.24 | 76,895.41 | 75,354.24 | 1,541.17 |
| 5849 | ALLEN RD WTRLN DEBT SERV | 5,189.05 | - | - | - | - | 5,189.05 | 50,923.23 | 56,112.28 | 50,923.23 | 5,189.05 |
| 5853 | DILEY WELLFLD WATER | 15,404.18 | - | - | - | - | 15,404.18 | - | 15,404.18 | - | 15,404.18 |
| 5854 | LIFT STATN/PLEASNT LEE SEWER | 5,700,683.45 | - | - | - | 5,319,000.00 | 381,683.45 | - | 381,683.45 | - | 381,683.45 |
| TOTAL ENTERPRISE FUNDS | | 48,162,902.06 | - | - | - | 7,125,429.40 | 41,037,472.66 | 12,998,775.19 | 54,036,247.85 | 10,966,160.19 | 43,070,087.66 |

| FUND | DESCRIPTION | FY 2025 ENDING CASH | X-MODE | BEGINNING ADJUSTMENTS | +/- ADVANCES | CARRYOVER ENCUMBRANCES | CARRYOVER CASH AVAIL FOR APPROPRIATION | SOURCES AVAIL. FOR APPROPRIATIONS EST RECEIPTS | TOTAL CERTIFICATE AMOUNT | APPROPRIATION BUDGET | AVAILABLE UNAPPROPRIATED CERTIFICATE |
|-------------------------------------|------------------------------|------------------------|--------|--------------------------|-----------------|---------------------------|--|---|--------------------------------|-------------------------|--|
| INTERNAL SERVICE FUNDS | | | | | | | | | | | |
| ✓ 5376 | SELF-FUNDED HEALTH INSURANCE | 4,175,403.96 | - | - | - | 1,248,392.64 | 2,927,011.32 | 22,598,749.00 | 25,525,760.32 | 22,581,350.00 | 2,944,410.32 |
| TOTAL INTERNAL SERVICE FUNDS | | 4,175,403.96 ✓ | - | - | - | 1,248,392.64 ✓ | 2,927,011.32 ✓ | 22,598,749.00 ✓ | 25,525,760.32 ✓ | 22,581,350.00 | 2,944,410.32 |
| HEALTH DISTRICT | | | | | | | | | | | |

"7521" move under the total line for "Total Enterprise Funds"

should have it's own group with a total line

Group Name "F.A.C.F."

"Total F.A.C.F."

| FUND | DESCRIPTION | FY 2025 ENDING CASH | X-MODE | BEGINNING ADJUSTMENTS | +/- ADVANCES | CARRYOVER ENCUMBRANCES | CARRYOVER CASH AVAIL FOR APPROPRIATION | SOURCES AVAIL. FOR APPROPRIATIONS EST RECEIPTS | TOTAL CERTIFICATE AMOUNT | APPROPRIATION BUDGET | AVAILABLE UNAPPROPRIATED CERTIFICATE |
|------|---------------------------|------------------------|--------|--------------------------|-----------------|---------------------------|--|---|--------------------------------|-------------------------|--|
| 7521 | F.A.C.F. - FY2001-PRESENT | 1,748,685.04 | - | - | (400,000.00) | - | 1,348,685.04 | 1,763,267.71 | 3,111,952.75 | 1,763,267.71 | 1,348,685.04 |

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

Fiscal Year: 2025

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 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 | \$21,788,986.72 | \$45,071,089.93 |
| Special Revenue Fund | \$24,851,388.87 | \$3,484,114.00 | \$70,078,868.98 | \$98,414,371.85 |
| 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 | \$6,580,114.00 | \$260,028,512.82 | \$388,467,211.56 |

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

Cari L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

Fiscal Year: 2025
 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 | \$20,186,103.21 | \$0.00 | \$0.00 | \$20,186,103.21 | \$3,096,000.00 | \$358,000.00 | \$0.00 | \$21,430,986.72 | \$24,884,986.72 | \$45,071,089.93 | \$23,508,910.16 | \$21,562,179.77 | |
| 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 | \$2,874,500.00 | \$200,000.00 | \$0.00 | \$493,239.46 | \$3,567,739.46 | \$4,149,555.33 | \$3,492,739.46 | \$656,815.87 | |
| (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 | |

| | | | | | | | | | | | | | |
|---|----------------|--------|--------|----------------|--------|--------|--------|----------------|----------------|-----------------|----------------|----------------|--------|
| (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 | \$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 | \$6,809,088.00 | \$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 | \$1,465,000.00 | \$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 | \$1,005,248.44 | \$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 | |

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|---|----------------|--------|--------|----------------|--------|--------|--------|-----------------|-----------------|-----------------|-----------------|-----------------|--|
| (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 | \$50,000.00 | \$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 | \$27,000.00 | \$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 | \$19,237.13 | \$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 | \$3,145,449.15 | \$0.00 | |

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|-------------------------|------------------|--------|--------|------------------|----------------|--------------|--------|------------------|------------------|------------------|------------------|------------------|--|
| (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 | \$42,500.00 | \$0.00 | |
| Total All Funds | \$121,858,584.74 | \$0.00 | \$0.00 | \$121,858,584.74 | \$6,580,114.00 | \$558,000.00 | \$0.00 | \$259,470,512.82 | \$266,608,626.82 | \$388,467,211.56 | \$275,264,544.30 | \$113,202,667.26 | |

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: 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 | 21,788,986.72 | \$48,525,089.93 |
| Special Revenue Fund | \$24,851,388.87 | 3,074,500 \$3,478,614.00 | 69,878,868.98 | \$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 |

69,878,868.98 259,828,512.82

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

Cari L. Brown

[Signature]

Budget Commission:

*Please see corrections in red.

Allison Ray did not realize that Taxes was not a part of the Rollbacks & other Sources

2/14/26

RECEIVED
 FEB - 3 2026
 LANCASTER CITY AUDITOR

**AMENDED
 CERTIFICATE OF COUNTY AUDITOR THAT THE TOTAL APPROPRIATIONS
 FROM EACH FUND DO NOT EXCEED THE AMENDED OFFICIAL CERTIFICATE
 OF ESTIMATED RESOURCES**

REVISED CODE SECTION 5705.39

County Auditor's Office, Fairfield County, Ohio

Date: 02/03/26

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

The County Auditor's Office do hereby certify that the total appropriations from each fund taken together with all other outstanding appropriations does not exceed the last amended official certificate of estimated resources for the fiscal year, as determined by the Budget Commission of said County.

| Funds | Total Sources | Total Appropriations | Balance | Appropriations Within Total Sources |
|-----------------------|-------------------------|-----------------------------|-------------------------|--|
| General Fund | \$48,525,089.93 | \$23,508,910.16 | \$25,016,179.77 | |
| Special Revenue Fund | \$101,488,871.85 | \$86,037,205.15 | \$15,451,666.70 | |
| Debt Service Fund | \$1,200,893.88 | \$1,200,893.88 | \$0.00 | |
| Capital Projects Fund | \$16,494,137.89 | \$10,935,823.13 | \$5,558,314.76 | |
| Enterprise Fund | \$198,947,218.99 | \$133,135,835.70 | \$65,811,383.29 | |
| Internal Service Fund | \$21,893,977.54 | \$16,607,669.00 | \$5,286,308.54 | |
| Fiduciary Fund | \$6,445,521.48 | \$3,838,207.28 | \$2,607,314.20 | |
| TOTALS | \$394,995,711.56 | \$275,264,544.30 | \$119,731,167.26 | |

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

Carri L. Brown

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

+
S/B 21,430,986.72

| 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 Grand Total | 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 | 2,874,500. \$2,869,000.00 | 200,000. \$205,500.00 | \$0.00 | 493,239.46 \$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$210,000.00 | \$397,526.18 | \$268,843.00 | \$128,683.18 |
| (2037) Muni Court Special Projects | \$522,113.77 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$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 | \$0.00 | \$0.00 | \$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$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 | \$0.00 |
| (2041) Ohio Peace Officers Training OPOTA | \$40,833.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100,000.00 | \$299,563.06 | \$181,392.00 | \$118,171.06 |
| (2043) DARE Officer Retention Grant | \$98,686.72 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$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 | \$0.00 | \$0.00 | \$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,862,588.11 | \$10,768,625.53 | \$10,415,461.88 | \$353,163.65 |

| (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 | \$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| (3015) Parks Improvement Fund | \$99,793.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| (3016) General Improvement Fund | \$450,694.05 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| (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 | \$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| (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 | \$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| (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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| (3030) Ely Rd TIFF - Construction | \$66.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| (3031) Ely Rd TIFF - Service Fund (Island Capital Credits) | \$12,775.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| (3060) Timbertop TIFF Fund | \$76,121.43 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$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 | | | | | | | | | | | | | | |
|---|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|-----------------|-----------------|-----------------|-----------------|-----------------|
| (6002) Gas Fund (900,000 Adv) | \$12,321,189.58 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$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 | \$0.00 | \$0.00 | \$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 | \$0.00 | \$0.00 | \$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$275,000.00 | \$1,610,923.26 | \$618,000.00 | \$992,923.26 | |
| (6026) Water Construction | \$1,986.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$41,724,274.15 | \$45,935,041.75 | \$36,551,969.67 | \$9,383,072.08 | |

| | | | | | | | | | | | | | |
|-------------------------|------------------|--------|--------|------------------|----------------|--------------|--------|------------------|------------------|------------------|------------------|------------------|--|
| (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 | \$42,500.00 | \$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 | \$265,999,012.82 | \$273,137,126.82 | \$394,995,711.56 | \$275,264,544.30 | \$119,731,167.26 | |

City of Lancaster Revenue Report

Accounts: 1001-0000-10010 to 9999-0000-95006

As Of: 1/1/2025 to 12/31/2025

Account Access Group: N/A

Include Inactive Accounts: No

| Account | Description | Budget | MTD Revenue | YTD Revenue | Uncollected | % Collected |
|-----------------|--|-------------------------|--------------|-----------------|----------------|-------------|
| 1001 | GENERAL FUND | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 1001-0000-41012 | Hotel Motel Tax | \$12,000.00 | \$2,286.07 | \$14,051.00 | (\$2,051.00) | 117.09% |
| 1001-0000-41021 | Real Property Tax | * <u>\$3,096,000.00</u> | \$0.00 | \$2,697,507.22 | \$398,492.78 | 87.13% |
| 1001-0000-41023 | Tangible Personal Property | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-41024 | Metro Housing Settle | \$1,200.00 | \$0.00 | \$1,858.44 | (\$658.44) | 154.87% |
| 1001-0000-41027 | Manufactured Home Trailer Tax | \$490.00 | \$0.00 | \$938.11 | (\$448.11) | 191.45% |
| 1001-0000-41030 | Sales Tax Holiday | \$0.00 | \$6,673.94 | \$6,673.94 | (\$6,673.94) | N/A |
| 1001-0000-41050 | Local Government Fund | \$1,229,917.00 | \$114,688.61 | \$1,309,805.86 | (\$79,888.86) | 106.50% |
| 1001-0000-41054 | Beer And Liquor Tax | \$58,000.00 | \$0.00 | \$63,078.23 | (\$5,078.23) | 108.76% |
| 1001-0000-41055 | Cigarette Tax | \$1,900.00 | \$37.50 | \$2,098.42 | (\$198.42) | 110.44% |
| 1001-0000-41056 | State-Rlbk,hmstd,2.5 Rlbk - Hmstd Rlbk | * <u>\$358,000.00</u> | \$0.00 | \$311,668.63 | \$46,331.37 | 87.06% |
| 1001-0000-42000 | Miscellaneous Permits | \$1,000.00 | \$0.00 | \$2,665.00 | (\$1,665.00) | 266.50% |
| 1001-0000-42002 | Fire Dept Permits - Re Department Permit | \$25,000.00 | \$150.00 | \$38,125.00 | (\$13,125.00) | 152.50% |
| 1001-0000-42003 | Right Of Way Permits | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-43000 | Miscellaneous Grants | \$0.00 | \$0.00 | \$31,251.00 | (\$31,251.00) | N/A |
| 1001-0000-43001 | Improvement (projects) | \$55,286.09 | \$0.00 | \$0.00 | \$55,286.09 | 0.00% |
| 1001-0000-43002 | Nannie Marten Grant | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-43003 | Medic Service Grant | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-43004 | Fire Prev Inspection Fee | \$3,000.00 | \$75.00 | \$1,750.60 | \$1,249.40 | 58.35% |
| 1001-0000-43007 | Dare | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-43008 | Safety Town | \$2,500.00 | \$0.00 | \$3,315.00 | (\$815.00) | 132.60% |
| 1001-0000-43010 | State Grants | \$150,000.00 | \$0.00 | \$150,000.00 | \$0.00 | 100.00% |
| 1001-0000-43013 | Federal Grant | \$76,420.00 | \$0.00 | \$0.00 | \$76,420.00 | 0.00% |
| 1001-0000-43017 | Fema - Ma Reimbursement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-43019 | OPOTA Police State Grant Training Reimb | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-43033 | Cares Act Federal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-44002 | Rent | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-44003 | Cablevision Franchise | \$400,000.00 | \$76,919.00 | \$352,882.01 | \$47,117.99 | 88.22% |
| 1001-0000-44006 | Fire Service Contracts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-44007 | Emerg Medic & Transport Fees | \$1,400,000.00 | \$155,857.57 | \$2,102,503.37 | (\$702,503.37) | 150.18% |
| 1001-0000-44008 | Village Prosecution | \$233,994.00 | \$0.00 | \$247,730.89 | (\$13,736.89) | 105.87% |
| 1001-0000-44009 | Engineer | \$2,000.00 | \$3,635.00 | \$8,522.50 | (\$6,522.50) | 426.13% |
| 1001-0000-44021 | Fees | \$0.00 | \$0.00 | \$2,400.00 | (\$2,400.00) | N/A |
| 1001-0000-44026 | Reimb. Services | \$820,359.00 | \$0.00 | \$820,359.57 | (\$0.57) | 100.00% |
| 1001-0000-44030 | Code Enforcement/mowing/cars | \$2,300.00 | \$2,195.00 | \$7,818.00 | (\$5,518.00) | 339.91% |
| 1001-0000-44033 | Cert Building Fees | \$700,000.00 | \$201,862.80 | \$988,758.06 | (\$288,758.06) | 141.25% |
| 1001-0000-44034 | Video Repro Fee | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |

Revenue Report
As Of: 1/1/2025 to 12/31/2025

| Account | Description | Budget | MTD Revenue | YTD Revenue | Uncollected | % Collected |
|-----------------|------------------------------------|----------------|--------------|----------------|------------------|-------------|
| 1001-0000-44037 | Lease Payment-Utilities Coll | \$50,000.00 | \$0.00 | \$50,000.00 | \$0.00 | 100.00% |
| 1001-0000-44038 | Spec Assess Reimb | \$70,000.00 | \$0.00 | \$89,371.21 | (\$19,371.21) | 127.67% |
| 1001-0000-44039 | Street/inspection Fees | \$0.00 | \$0.00 | \$11,577.65 | (\$11,577.65) | N/A |
| 1001-0000-44043 | Administrative Fees | \$2,000.00 | \$26,688.72 | \$79,160.61 | (\$77,160.61) | 3958.03% |
| 1001-0000-44050 | Contractor Bond Claim | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-44053 | Energy Contract | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-44055 | Insurance Settlement-Gen | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-44058 | Internal Right Of Way Fee | \$97,884.00 | \$0.00 | \$82,405.38 | \$15,478.62 | 84.19% |
| 1001-0000-44059 | External Right Of Way Fee | \$61,197.00 | \$0.00 | \$86,692.19 | (\$25,495.19) | 141.66% |
| 1001-0000-44060 | County Reimb | \$369,248.00 | \$0.00 | \$346,034.10 | \$23,213.90 | 93.71% |
| 1001-0000-44061 | Road Race Fees-Gen | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-44062 | Non-Utility Right of Way Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-44063 | Private Use of Right of Way Fees | \$0.00 | \$0.00 | \$13,151.04 | (\$13,151.04) | N/A |
| 1001-0000-44064 | TIF Work Reimb | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-44075 | Reimbursements | \$4,000.00 | \$0.00 | \$8,946.84 | (\$4,946.84) | 223.67% |
| 1001-0000-44080 | Reimb Violet Twp JEDD Services | \$0.00 | \$0.00 | \$1,923.46 | (\$1,923.46) | N/A |
| 1001-0000-44090 | Bus Camera Fines | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-45000 | Court Cost | \$600,000.00 | \$53,457.90 | \$737,144.11 | (\$137,144.11) | 122.86% |
| 1001-0000-45001 | Municipal Court Fines | \$70,000.00 | \$4,398.30 | \$76,431.50 | (\$6,431.50) | 109.19% |
| 1001-0000-45003 | Small Claims | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-45004 | Vehicle Immobilization | \$1,000.00 | \$200.00 | \$1,705.00 | (\$705.00) | 170.50% |
| 1001-0000-45006 | Probation Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-46002 | Copies | \$150.00 | \$0.00 | \$1.00 | \$149.00 | 0.67% |
| 1001-0000-46004 | Auction Receipts | \$4,000.00 | \$0.00 | \$8,806.61 | (\$4,806.61) | 220.17% |
| 1001-0000-46006 | Sale Of Land | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-46007 | Settlements/restitution | \$0.00 | \$2,331.21 | \$7,983.24 | (\$7,983.24) | N/A |
| 1001-0000-46009 | Lanc Port Authority Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-46060 | Interest/inactive Funds | \$1,625,336.00 | \$175,892.82 | \$2,815,054.40 | (\$1,189,718.40) | 173.20% |
| 1001-0000-46061 | Treasury Investment Income | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-47000 | Assessment Downtown Revitalization | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-49000 | Refunds | \$30,000.00 | \$0.00 | \$29,713.80 | \$286.20 | 99.05% |
| 1001-0000-49001 | Miscellaneous Receipts | \$25,000.00 | \$1,127.81 | \$32,340.02 | (\$7,340.02) | 129.36% |
| 1001-0000-49002 | Unclaimed Funds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-49003 | Bicentennial Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-49004 | Witness Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-49005 | Police/fire Pension Refunds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-49006 | Co Reimb Medical Ins Courts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-49008 | Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-49017 | Advance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-49021 | Termination Of Electric Fd | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-49023 | Budget Stabelization | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-49025 | Flag Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-49028 | Advance Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-49055 | Transfer - Drug Screens | \$0.00 | \$654.03 | \$3,227.67 | (\$3,227.67) | N/A |
| 1001-0000-49068 | Trans/agency/p-Card Rebate | \$3,600.00 | \$0.00 | \$7,562.50 | (\$3,962.50) | 210.07% |
| 1001-0000-49087 | Trans/state Hwy St Light | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |

Revenue Report
As Of: 1/1/2025 to 12/31/2025

| Account | Description | Budget | MTD Revenue | YTD Revenue | Uncollected | % Collected |
|------------------------------------|---------------------------------------|------------------------|-----------------------|------------------------|-------------------------|----------------|
| 1001-0000-49088 | Trans/gen Inc Tax .96% | \$13,238,305.63 | \$3,016,235.45 | \$15,151,349.10 | (\$1,913,043.47) | 114.45% |
| 1001-0000-49090 | Trans/gen-Fire/inc Tax .15% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-49091 | Transfers / Improvement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-49092 | Transfers / Audit Costs | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-49093 | Transfers / Worker's Comp | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-49094 | Transfers / Investment Capital | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 1001-0000-49099 | Transfers / Treas. Invest. Inc | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$24,881,086.72 | \$3,845,366.73 | \$28,806,342.28 | (\$3,925,255.56) | 115.78% |
| Annex City Hall | | | | | | |
| 1001-1460-44002 | Rent - Annex City Hall | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Annex City Hall Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| Chargepoint Station | | | | | | |
| 1001-1830-44065 | Chargepoint Fee - Chargepoint Station | \$3,600.00 | \$0.00 | \$3,214.18 | \$385.82 | 89.28% |
| | Chargepoint Station Totals: | \$3,600.00 | \$0.00 | \$3,214.18 | \$385.82 | 89.28% |
| Engineering Inspections | | | | | | |
| 1001-1901-44041 | Engineering Inspection Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Engineering Inspections Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| SCP Solar Panel Pmt in Lieu | | | | | | |
| 1001-9790-41029 | Scp Solar Panel Prj-Pmt In Lieu Taxes | \$300.00 | \$0.00 | \$0.00 | \$300.00 | 0.00% |
| | SCP Solar Panel Pmt in Lieu Totals: | \$300.00 | \$0.00 | \$0.00 | \$300.00 | 0.00% |
| 1001 Total: | | <u>\$24,884,986.72</u> | <u>\$3,845,366.73</u> | <u>\$28,809,556.46</u> | <u>(\$3,924,569.74)</u> | <u>115.77%</u> |
| 2007 | CEMETERY FUND | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2007-0000-44020 | Lots, graves, foundations | \$240,000.00 | \$15,687.00 | \$266,479.00 | (\$26,479.00) | 111.03% |
| 2007-0000-44021 | Cemetery Fees | \$0.00 | \$180.00 | \$240.00 | (\$240.00) | N/A |
| 2007-0000-46004 | Auction Receipts | \$15,000.00 | \$0.00 | \$625.00 | \$14,375.00 | 4.17% |
| 2007-0000-46008 | Capital Replacement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2007-0000-46060 | Int./inactive Fds | \$30,000.00 | \$1,879.89 | \$46,925.63 | (\$16,925.63) | 156.42% |
| 2007-0000-48012 | Master Lease Purchase | \$553.88 | \$0.00 | \$0.00 | \$553.88 | 0.00% |
| 2007-0000-49000 | Refunds | \$1,000.00 | \$0.00 | \$787.59 | \$212.41 | 78.76% |
| 2007-0000-49001 | Misc. Receipts | \$40,000.00 | \$0.00 | \$30,422.81 | \$9,577.19 | 76.06% |
| 2007-0000-49060 | Transfer - LDOT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2007-0000-49068 | Trans/agency/p-Card Rebate | \$2,500.00 | \$0.00 | \$1,269.83 | \$1,230.17 | 50.79% |
| 2007-0000-49085 | Trans/perpetual Care | \$130,000.00 | \$0.00 | \$130,000.00 | \$0.00 | 100.00% |
| 2007-0000-49086 | Transfers / General Fund | \$270,000.00 | \$0.00 | \$270,000.00 | \$0.00 | 100.00% |
| 2007-0000-49088 | Trans/inc Tax | \$150,435.00 | \$34,275.40 | \$172,174.37 | (\$21,739.37) | 114.45% |
| | Revenue Totals: | \$879,488.88 | \$52,022.29 | \$918,924.23 | (\$39,435.35) | 104.48% |
| 2007 Total: | | <u>\$879,488.88</u> | <u>\$52,022.29</u> | <u>\$918,924.23</u> | <u>(\$39,435.35)</u> | <u>104.48%</u> |
| 2008 | DEPARTMENT OF TRANSPORTATION | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2008-0000-41059 | Gasoline Excise Tax | \$2,008,000.00 | \$184,458.21 | \$2,033,893.24 | (\$25,893.24) | 101.29% |
| 2008-0000-41060 | Motor Vehicle License Tax | \$300,000.00 | \$25,350.86 | \$303,082.72 | (\$3,082.72) | 101.03% |
| 2008-0000-41061 | Permissive Tax | \$700,000.00 | \$50,717.92 | \$677,066.48 | \$22,933.52 | 96.72% |
| 2008-0000-43000 | Misc Grant Receipts | \$10,000.00 | \$0.00 | \$0.00 | \$10,000.00 | 0.00% |

Grand Total

Revenue Report
As Of: 1/1/2025 to 12/31/2025

| Account | Description | Budget | MTD Revenue | YTD Revenue | Uncollected | % Collected |
|-----------------------------|--|------------------|--------------|-----------------|----------------|-------------|
| 2008-0000-43017 | Fema - Ma Reimbursement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2008-0000-44013 | Scrap Material Receipts | \$4,000.00 | \$747.00 | \$1,414.10 | \$2,585.90 | 35.35% |
| 2008-0000-44021 | Fees | \$1,000.00 | \$0.00 | \$820.00 | \$180.00 | 82.00% |
| 2008-0000-44026 | Reimb Serv | \$875,879.00 | \$0.00 | \$726,208.01 | \$149,670.99 | 82.91% |
| 2008-0000-44045 | Purchase Of Brine | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2008-0000-46004 | Auction Receipts-Ldot | \$30,000.00 | \$0.00 | \$5,680.16 | \$24,319.84 | 18.93% |
| 2008-0000-46008 | Capital Replacement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2008-0000-46009 | Lanc Port Authority Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2008-0000-46060 | Int./inactive Fds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2008-0000-48012 | Master Lease Purchase | \$9,395.00 | \$0.00 | \$0.00 | \$9,395.00 | 0.00% |
| 2008-0000-49000 | Refunds | \$7,000.00 | \$0.00 | \$4,751.73 | \$2,248.27 | 67.88% |
| 2008-0000-49001 | Miscellaneous Receipts | \$125,000.00 | \$0.00 | \$23,644.13 | \$101,355.87 | 18.92% |
| 2008-0000-49008 | Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2008-0000-49068 | Trans/agency/p-Card Rebate | \$7,000.00 | \$0.00 | \$4,499.98 | \$2,500.02 | 64.29% |
| 2008-0000-49084 | Trans/st Repair Dep. | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2008-0000-49086 | Transfers / General Fund | \$250,000.00 | \$0.00 | \$250,000.00 | \$0.00 | 100.00% |
| 2008-0000-49087 | Trans/st Highway | \$200,000.00 | \$0.00 | \$188,741.68 | \$11,258.32 | 94.37% |
| 2008-0000-49088 | Transfers / Income Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$4,527,274.00 | \$261,273.99 | \$4,219,802.23 | \$307,471.77 | 93.21% |
| 2008 Total: | | \$4,527,274.00 | \$261,273.99 | \$4,219,802.23 | \$307,471.77 | 93.21% |
| 2009 | 3 MIL STREET IMPROV LEVY | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2009-0000-41021 | Rea Taxes 3 Mil Levy | * \$2,874,500.00 | \$0.00 | \$3,164,818.80 | (\$290,318.80) | 110.10% |
| 2009-0000-41056 | State-Ribk,hmstd,2.5 Ribk/rd Improv | * \$200,000.00 | \$0.00 | \$64,200.91 | \$135,799.09 | 32.10% |
| 2009-0000-44075 | Reimbursements | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2009-0000-49000 | Project Refunds | \$492,739.46 | \$0.00 | \$521,837.86 | (\$29,098.40) | 105.91% |
| 2009-0000-49060 | Transfer/ldot | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2009-0000-49063 | Transfer/sanitation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2009-0000-49064 | Transfer/stormwater | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2009-0000-49068 | Trans/p-Card Rebate | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| | Revenue Totals: | \$3,567,739.46 | \$0.00 | \$3,750,857.57 | (\$183,118.11) | 105.13% |
| LDOT | | | | | | |
| 2009-7500-43001 | 3 Mil Rd Improv | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | LDOT Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| SCP Solar Panel Pmt in Lieu | | | | | | |
| 2009-9790-41029 | Scp Solar Panel Prj-Pmt In Lieu Of Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | SCP Solar Panel Pmt in Lieu Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2009 Total: | | \$3,567,739.46 | \$0.00 | \$3,750,857.57 | (\$183,118.11) | 105.13% |
| 2012 | PARKS AND RECREATION FUND | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2012-0000-42000 | Recreation Misc. Permits | \$35,000.00 | \$0.00 | \$11,485.68 | \$23,514.32 | 32.82% |
| 2012-0000-43000 | Miscellaneous Grants | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2012-0000-43010 | State Grants | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2012-0000-43013 | Federal Grant | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |

Grand Total

Revenue Report
As Of: 1/1/2025 to 12/31/2025

| Account | Description | Budget | MTD Revenue | YTD Revenue | Uncollected | % Collected |
|-----------------|--|-----------------|----------------|-----------------|------------------|-------------|
| 2012-0000-43017 | Fema - Reimbursement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2012-0000-43035 | Parks-Federal Local Fiscal Recovery Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2012-0000-44002 | Rent | \$60,000.00 | \$2,632.00 | \$59,256.00 | \$744.00 | 98.76% |
| 2012-0000-44010 | Swimming Pool Fees | \$50,000.00 | \$0.00 | \$50,169.04 | (\$169.04) | 100.34% |
| 2012-0000-44021 | Olivedale Senior Fees | \$80,000.00 | \$6,488.40 | \$84,421.50 | (\$4,421.50) | 105.53% |
| 2012-0000-44027 | Recreation Registration | \$95,000.00 | \$1,150.00 | \$98,569.37 | (\$3,569.37) | 103.76% |
| 2012-0000-44036 | Health Fitness Fees | \$35,000.00 | \$2,741.00 | \$40,089.38 | (\$5,089.38) | 114.54% |
| 2012-0000-44040 | Recreation Concessions | \$0.00 | \$0.00 | \$150.00 | (\$150.00) | N/A |
| 2012-0000-44044 | Recreation Sponsors | \$15,000.00 | \$450.00 | \$11,225.00 | \$3,775.00 | 74.83% |
| 2012-0000-44052 | Outdoor Ed Program Fees | \$75,000.00 | \$642.00 | \$64,038.29 | \$10,961.71 | 85.38% |
| 2012-0000-44064 | Event Sponsors/Donations | \$20,000.00 | \$871.53 | \$9,320.50 | \$10,679.50 | 46.60% |
| 2012-0000-44066 | Parks Guide Ad Sponsor | \$20,000.00 | \$600.00 | \$3,000.00 | \$17,000.00 | 15.00% |
| 2012-0000-44067 | Bandstand Sponsor | \$20,000.00 | \$0.00 | \$20,000.00 | \$0.00 | 100.00% |
| 2012-0000-44070 | Tiki Pool Door Receipts | \$75,000.00 | \$0.00 | \$67,543.58 | \$7,456.42 | 90.06% |
| 2012-0000-44071 | Tiki Pool Concessions | \$35,000.00 | \$0.00 | \$34,496.94 | \$503.06 | 98.56% |
| 2012-0000-44072 | Miller Pool Door Receipts | \$25,000.00 | \$0.00 | \$29,168.64 | (\$4,168.64) | 116.67% |
| 2012-0000-44073 | Miller Pool Concessions | \$12,000.00 | \$0.00 | \$14,497.97 | (\$2,497.97) | 120.82% |
| 2012-0000-46004 | Auction Receipts | \$3,000.00 | \$0.00 | \$5,633.49 | (\$2,633.49) | 187.78% |
| 2012-0000-48012 | Master Lease Purchase | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2012-0000-49000 | Refunds | \$0.00 | \$0.00 | \$4,038.87 | (\$4,038.87) | N/A |
| 2012-0000-49001 | Parks Misc Fees/Donations | \$5,000.00 | \$608.73 | \$13,373.75 | (\$8,373.75) | 267.48% |
| 2012-0000-49068 | Trans/agency/p-Card Rebate | \$4,000.00 | \$0.00 | \$5,089.86 | (\$1,089.86) | 127.25% |
| 2012-0000-49075 | Transfers / Water LCS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2012-0000-49086 | Transfers / General Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2012-0000-49088 | Trans.income Tax | \$3,760,882.28 | \$856,885.08 | \$4,304,360.54 | (\$543,478.26) | 114.45% |
| 2012-0000-49099 | Transfers / Treas. Invest. Inc | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$4,424,882.28 | \$873,068.74 | \$4,929,928.40 | (\$505,046.12) | 111.41% |
| 2012 Total: | | \$4,424,882.28 | \$873,068.74 | \$4,929,928.40 | (\$505,046.12) | 111.41% |
| 2016 | CITY INCOME TAX FUND | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2016-0000-41011 | City Income Tax | \$36,750,000.00 | \$3,083,817.67 | \$41,352,651.25 | (\$4,602,651.25) | 112.52% |
| 2016-0000-49000 | Refunds | \$0.00 | \$0.00 | \$974.47 | (\$974.47) | N/A |
| 2016-0000-49001 | Miscellaneous Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2016-0000-49068 | Trans/agency/p-Card Rebate | \$0.00 | \$0.00 | \$241.66 | (\$241.66) | N/A |
| | Revenue Totals: | \$36,750,000.00 | \$3,083,817.67 | \$41,353,867.38 | (\$4,603,867.38) | 112.53% |
| 2016 Total: | | \$36,750,000.00 | \$3,083,817.67 | \$41,353,867.38 | (\$4,603,867.38) | 112.53% |
| 2020 | SPECIAL IMPROVEMENT DISTRICT | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2020-0000-49079 | Assess/dwntwn/sid | \$93,312.11 | \$0.00 | \$93,312.11 | \$0.00 | 100.00% |
| | Revenue Totals: | \$93,312.11 | \$0.00 | \$93,312.11 | \$0.00 | 100.00% |
| 2020 Total: | | \$93,312.11 | \$0.00 | \$93,312.11 | \$0.00 | 100.00% |
| 2021 | LANC PUBLIC TRANSIT PROGRAM | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |

Revenue Report
As Of: 1/1/2025 to 12/31/2025

| Account | Description | Budget | MTD Revenue | YTD Revenue | Uncollected | % Collected |
|--------------------|---------------------------------------|--------------------|--------------------|------------------------|-----------------------|---------------|
| 2021-0000-43000 | Capital/federal And Cdbg | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2021-0000-43001 | Capital/state | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2021-0000-43010 | State Grants Public Transit | \$32,341.23 | \$0.00 | \$0.00 | \$32,341.23 | 0.00% |
| 2021-0000-43012 | Misc State Grants | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2021-0000-43013 | Federal Grant Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2021-0000-43018 | Cost Share Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2021-0000-43021 | Rural Transit Program Gt | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2021-0000-43022 | Arra Stimulus Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2021-0000-43033 | Federal Cares Act Reimb | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2021-0000-43034 | Local Transit Reserve | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2021-0000-44021 | Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2021-0000-46004 | Auction Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2021-0000-46008 | Capital Replacement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2021-0000-49000 | Refund | \$3,276.43 | \$0.00 | \$3,550.40 | (\$273.97) | 108.36% |
| 2021-0000-49001 | Miscellaneous Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2021-0000-49008 | Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2021-0000-49017 | Advance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2021-0000-49068 | Trans/agency/p-Card Rebate | \$869.00 | \$0.00 | \$667.32 | \$201.68 | 76.79% |
| 2021-0000-49086 | Transfers / General Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2021-0000-49090 | Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$36,486.66 | \$0.00 | \$4,217.72 | \$32,268.94 | 11.56% |
| 2021 Total: | | \$36,486.66 | \$0.00 | \$4,217.72 | \$32,268.94 | 11.56% |
| 2023 | 911 TARIFF - POLICE | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2023-0000-43025 | 911 Tarff Receipts | \$0.00 | \$17,051.65 | \$167,630.14 | (\$167,630.14) | N/A |
| 2023-0000-49000 | Refunds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2023-0000-49001 | Misc. Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$0.00 | \$17,051.65 | \$167,630.14 | (\$167,630.14) | N/A |
| 2023 Total: | | \$0.00 | \$17,051.65 | \$167,630.14 | (\$167,630.14) | N/A |
| 2024 | EDWARD BYRNE GRANT-LAW DIR | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2024-0000-43022 | Jag-Arra Stimulus Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2024-0000-49000 | Refunds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2024-0000-49017 | Advance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2024-0000-49090 | Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2024 Total: | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2025 | LAW DIR VIOLENCE AGAINST WOMEN | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2025-0000-43013 | Federal Grant-Vawa | \$0.00 | \$18,295.20 | \$68,223.38 | (\$68,223.38) | N/A |
| 2025-0000-43022 | Arra Stimulus Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2025-0000-49000 | Refunds | \$0.00 | \$0.00 | \$239.07 | (\$239.07) | N/A |
| 2025-0000-49017 | Advance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |

Revenue Report
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| Account | Description | Budget | MTD Revenue | YTD Revenue | Uncollected | % Collected |
|------------------------------------|--|-----------------------|--------------------|------------------------|----------------------|----------------|
| 2025-0000-49028 | Advance Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2025-0000-49086 | Transfers / General Fund | \$80,000.00 | \$0.00 | \$5,000.00 | \$75,000.00 | 6.25% |
| 2025-0000-49090 | Transfers | \$0.00 | \$0.00 | \$75,000.00 | (\$75,000.00) | N/A |
| | Revenue Totals: | \$80,000.00 | \$18,295.20 | \$148,462.45 | (\$68,462.45) | 185.58% |
| 2025 Total: | | \$80,000.00 | \$18,295.20 | \$148,462.45 | (\$68,462.45) | 185.58% |
| 2026 | LANC COMMUNITY DEV FUND | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2026-0000-43035 | Federal Local Recovery Admin Reimb | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2026-0000-44075 | Reimbursements | \$236,717.00 | \$230.48 | \$119,224.66 | \$117,492.34 | 50.37% |
| 2026-0000-49000 | Refunds | \$0.00 | \$0.00 | \$871.75 | (\$871.75) | N/A |
| 2026-0000-49001 | Miscellaneous Receipts | \$0.00 | \$0.00 | \$29.99 | (\$29.99) | N/A |
| 2026-0000-49068 | Trans/agency/p-Card Rebate | \$0.00 | \$0.00 | \$299.22 | (\$299.22) | N/A |
| 2026-0000-49086 | Transfers / General Fund | \$95,000.00 | \$0.00 | \$95,000.00 | \$0.00 | 100.00% |
| | Revenue Totals: | \$331,717.00 | \$230.48 | \$215,425.62 | \$116,291.38 | 64.94% |
| HUD Lead Hazard Fed Grant | | | | | | |
| 2026-8031-43013 | HUD Lead Hazard Federal Grant | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2026-8031-43050 | County Cost Share HUD Lead Hazard | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2026-8031-44076 | HUD - Lead - Administrative Reimburseme | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2026-8031-44077 | HUD - Lead - Direct Reimbursements | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2026-8031-44078 | HUD - Lead - Other Program Reimburse | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2026-8031-49086 | Transfer/General Fund Lead Hazard | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | HUD Lead Hazard Fed Grant Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| Healthy Home Lead Fed Grant | | | | | | |
| 2026-8032-43013 | Healthy Home Lead Fed Grant | \$555,420.00 | \$77,953.25 | \$486,976.06 | \$68,443.94 | 87.68% |
| 2026-8032-43050 | County Cost Share HUD Healthy Home | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2026-8032-44076 | HUD - Healthy Homes - Administration Rei | \$11,265.00 | \$2,498.92 | \$22,060.14 | (\$10,795.14) | 195.83% |
| 2026-8032-44077 | HUD - Healthy Homes - Direct Reimburse | \$99,280.00 | \$10,302.96 | \$88,774.31 | \$10,505.69 | 89.42% |
| 2026-8032-44078 | HUD - Healthy Homes - Other Program Re | \$7,510.00 | \$1,455.36 | \$15,721.85 | (\$8,211.85) | 209.35% |
| 2026-8032-49086 | Transfer/General Fund Healthy Homes | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Healthy Home Lead Fed Grant Totals: | \$673,475.00 | \$92,210.49 | \$613,532.36 | \$59,942.64 | 91.10% |
| 2026 Total: | | \$1,005,192.00 | \$92,440.97 | \$828,957.98 | \$176,234.02 | 82.47% |
| 2027 | LAW ENF BLOCK/JAG GRANT-POLICE | | | Target Percent: | 100.00% | |
| 2017 JAG Grant | | | | | | |
| 2027-3381-43011 | 2017 JAG Grant Funding | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | 2017 JAG Grant Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2019 JAG Grant | | | | | | |
| 2027-3382-43011 | 2019 JAG Grant Funding | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | 2019 JAG Grant Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| DEPARTMENT: 3383 | | | | | | |
| 2027-3383-43011 | 2020 JAG Grant Funding | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | DEPARTMENT: 3383 Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2022 JAG Grant | | | | | | |
| 2027-3384-43011 | 2022 JAG Grant Funding | \$11,586.00 | \$0.00 | \$0.00 | \$11,586.00 | 0.00% |
| | 2022 JAG Grant Totals: | \$11,586.00 | \$0.00 | \$0.00 | \$11,586.00 | 0.00% |

Revenue Report
As Of: 1/1/2025 to 12/31/2025

| Account | Description | Budget | MTD Revenue | YTD Revenue | Uncollected | % Collected |
|-----------------------|---|---------------------|---------------------|------------------------|-----------------------|-----------------|
| 2023 JAG Grant | | | | | | |
| 2027-3385-43011 | 2023 JAG Grant Funding | \$11,472.00 | \$0.00 | \$0.00 | \$11,472.00 | 0.00% |
| | 2023 JAG Grant Totals: | \$11,472.00 | \$0.00 | \$0.00 | \$11,472.00 | 0.00% |
| 2027 Total: | | \$23,058.00 | \$0.00 | \$0.00 | \$23,058.00 | 0.00% |
| 2028 | POLICE & FIRE PENSION | | | Target Percent: | 100.00% | |
| Police Revenue | | | | | | |
| 2028-3250-41022 | County Settlement Deduct - Police | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2028-3250-41026 | Police & Fire Pension - Police | \$304,807.00 | \$0.00 | \$290,541.63 | \$14,265.37 | 95.32% |
| 2028-3250-41029 | Scp Solar Panel Prj-Pmt In Leu Of Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2028-3250-41056 | State-Rlbk,hmstd,2.5 Rlbk - Police | \$0.00 | \$0.00 | \$33,433.04 | (\$33,433.04) | N/A |
| | Police Revenue Totals: | \$304,807.00 | \$0.00 | \$323,974.67 | (\$19,167.67) | 106.29% |
| Fire Revenue | | | | | | |
| 2028-3500-41022 | County Settlement Deduct - Fire | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2028-3500-41026 | Police & Fire Pension - Fire | \$304,807.00 | \$0.00 | \$290,541.62 | \$14,265.38 | 95.32% |
| 2028-3500-41029 | Scp Solar Panel Prj-Pmt In Leu Of Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2028-3500-41056 | State-Rlbk,hmstd,2.5 Rlbk - Fire | \$0.00 | \$0.00 | \$33,433.04 | (\$33,433.04) | N/A |
| | Fire Revenue Totals: | \$304,807.00 | \$0.00 | \$323,974.66 | (\$19,167.66) | 106.29% |
| 2028 Total: | | \$609,614.00 | \$0.00 | \$647,949.33 | (\$38,335.33) | 106.29% |
| 2030 | COMMUNITY CORRECTIONS FUND | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2030-0000-43010 | State Grants | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2030-0000-49000 | Refunds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2030-0000-49001 | Misc. Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2030-0000-49068 | Trans/agency/p-Card Rebate | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2030-0000-49086 | Transfers / General Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2030 Total: | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2031 | PUBLIC SITES & OPEN SPACES | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2031-0000-42000 | Misc. Permits | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2031-0000-43010 | State Grants | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2031-0000-43013 | Federal Grant | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2031-0000-44021 | Fees | \$5,000.00 | \$107,805.60 | \$275,593.30 | (\$270,593.30) | 5511.87% |
| 2031-0000-49001 | Misc. Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2031-0000-49008 | Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2031-0000-49017 | Advance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2031-0000-49068 | Trans/agency/p-Card Rebate | \$0.00 | \$0.00 | \$21.34 | (\$21.34) | N/A |
| 2031-0000-49086 | Transfers / General Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$5,000.00 | \$107,805.60 | \$275,614.64 | (\$270,614.64) | 5512.29% |
| Parks | | | | | | |
| 2031-5000-49000 | Refunds - Bike Trails | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Parks Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2031 Total: | | \$5,000.00 | \$107,805.60 | \$275,614.64 | (\$270,614.64) | 5512.29% |

Revenue Report
As Of: 1/1/2025 to 12/31/2025

| Account | Description | Budget | MTD Revenue | YTD Revenue | Uncollected | % Collected |
|----------------------------|--|--------------|-------------|-----------------|---------------|-------------|
| 2032 | INDIGENT DRIV ALCOHOL TREAT FD | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2032-0000-45001 | Court Fines | \$40,000.00 | \$1,537.35 | \$31,469.93 | \$8,530.07 | 78.67% |
| | Revenue Totals: | \$40,000.00 | \$1,537.35 | \$31,469.93 | \$8,530.07 | 78.67% |
| 2032 Total: | | \$40,000.00 | \$1,537.35 | \$31,469.93 | \$8,530.07 | 78.67% |
| 2033 | OVI ENFORCMENT, EDUCATION, LPD FUND | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2033-0000-45001 | Muni Ct Fines | \$0.00 | \$0.00 | \$260.00 | (\$260.00) | N/A |
| 2033-0000-49068 | Trans/p-Card Rebate | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$0.00 | \$0.00 | \$260.00 | (\$260.00) | N/A |
| 2033 Total: | | \$0.00 | \$0.00 | \$260.00 | (\$260.00) | N/A |
| 2034 | MUNI CT JUDICIAL COMPUTER FD | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2034-0000-45000 | Court Cost | \$40,000.00 | \$2,888.50 | \$45,491.51 | (\$5,491.51) | 113.73% |
| 2034-0000-49001 | Muni Crt/computer Fund Misc. Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2034-0000-49068 | Trans/agency/p-Card Rebate | \$0.00 | \$0.00 | \$40.44 | (\$40.44) | N/A |
| | Revenue Totals: | \$40,000.00 | \$2,888.50 | \$45,531.95 | (\$5,531.95) | 113.83% |
| 2034 Total: | | \$40,000.00 | \$2,888.50 | \$45,531.95 | (\$5,531.95) | 113.83% |
| 2035 | MUNI CT PROBATION FUND | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2035-0000-43016 | Fairfield Co Subsidy/probation | \$162,000.00 | \$0.00 | \$162,000.00 | \$0.00 | 100.00% |
| 2035-0000-43028 | Drug Testing Fee | \$40,000.00 | \$8,398.15 | \$88,294.69 | (\$48,294.69) | 220.74% |
| 2035-0000-45006 | Probation Fee | \$350,000.00 | \$27,779.89 | \$394,970.88 | (\$44,970.88) | 112.85% |
| 2035-0000-49000 | Refunds | \$0.00 | \$0.00 | \$1,329.13 | (\$1,329.13) | N/A |
| 2035-0000-49001 | Misc. Receipts | \$8,000.00 | \$0.00 | \$17.99 | \$7,982.01 | 0.22% |
| 2035-0000-49068 | Trans/agency/p-Card Rebate | \$0.00 | \$0.00 | \$508.72 | (\$508.72) | N/A |
| 2035-0000-49086 | Transfers / General Fund | \$150,000.00 | \$0.00 | \$150,000.00 | \$0.00 | 100.00% |
| | Revenue Totals: | \$710,000.00 | \$36,178.04 | \$797,121.41 | (\$87,121.41) | 112.27% |
| BWC Refund | | | | | | |
| 2035-1820-49001 | Trans/bwc Refund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | BWC Refund Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| Mental Health Court | | | | | | |
| 2035-2540-43013 | Mental Health Court-E Byrne Jag | \$18,750.00 | \$0.00 | \$0.00 | \$18,750.00 | 0.00% |
| 2035-2540-43027 | Mental Health & Addiction Serv OMHAS G | \$0.00 | \$0.00 | \$50,000.00 | (\$50,000.00) | N/A |
| 2035-2540-49001 | Miscellaneous Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Mental Health Court Totals: | \$18,750.00 | \$0.00 | \$50,000.00 | (\$31,250.00) | 266.67% |
| MHBG FY21 Fed Grant | | | | | | |
| 2035-2541-43013 | MHBG FY21 Federal Grant | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | MHBG FY21 Fed Grant Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| OMHAS Mental Health | | | | | | |
| 2035-2542-43027 | OMHAS - Mental Health | \$35,000.00 | \$0.00 | \$0.00 | \$35,000.00 | 0.00% |
| | OMHAS Mental Health Totals: | \$35,000.00 | \$0.00 | \$0.00 | \$35,000.00 | 0.00% |

Revenue Report
As Of: 1/1/2025 to 12/31/2025

| Account | Description | Budget | MTD Revenue | YTD Revenue | Uncollected | % Collected |
|---------------------------|--|---------------------|--------------------|------------------------|-----------------------|----------------|
| Community Services | | | | | | |
| 2035-2570-43010 | Community Service-State Grant | \$108,760.00 | \$30,453.00 | \$146,556.00 | (\$37,796.00) | 134.75% |
| 2035-2570-49008 | Donations - Community Service | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Community Services Totals: | \$108,760.00 | \$30,453.00 | \$146,556.00 | (\$37,796.00) | 134.75% |
| 2035 Total: | | \$872,510.00 | \$66,631.04 | \$993,677.41 | (\$121,167.41) | 113.89% |
| 2036 | MUNI CT CLERK COMPUTER FD | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2036-0000-43000 | Non-Federal & State Grants | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2036-0000-45000 | Court Cost | \$210,000.00 | \$25,226.47 | \$371,393.32 | (\$161,393.32) | 176.85% |
| 2036-0000-49000 | Refunds | \$0.00 | \$0.00 | \$222.86 | (\$222.86) | N/A |
| 2036-0000-49001 | Misc. Receipts-Computer Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2036-0000-49068 | Trans/agency/p-Card Rebate | \$0.00 | \$0.00 | \$287.14 | (\$287.14) | N/A |
| | Revenue Totals: | \$210,000.00 | \$25,226.47 | \$371,903.32 | (\$161,903.32) | 177.10% |
| 2036 Total: | | \$210,000.00 | \$25,226.47 | \$371,903.32 | (\$161,903.32) | 177.10% |
| 2037 | MUNICIPAL CRT SPECIAL PROJECTS | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2037-0000-43033 | Federal Coronavirus OCJS Grant | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2037-0000-45000 | Court Cost | \$700,000.00 | \$67,000.48 | \$962,736.48 | (\$262,736.48) | 137.53% |
| 2037-0000-45001 | Muni Ct/indigent Ovi/ignition Intlc Fine | \$35,000.00 | \$2,385.74 | \$23,393.34 | \$11,606.66 | 66.84% |
| 2037-0000-49001 | Misc. Receipts | \$30,000.00 | \$0.00 | \$55,591.43 | (\$25,591.43) | 185.30% |
| 2037-0000-49008 | Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2037-0000-49068 | Trans/agency/p-Card Rebate. | \$0.00 | \$0.00 | \$5.90 | (\$5.90) | N/A |
| 2037-0000-49086 | Transfers / General Fund | \$200,000.00 | \$0.00 | \$200,000.00 | \$0.00 | 100.00% |
| | Revenue Totals: | \$965,000.00 | \$69,386.22 | \$1,241,727.15 | (\$276,727.15) | 128.68% |
| 2037 Total: | | \$965,000.00 | \$69,386.22 | \$1,241,727.15 | (\$276,727.15) | 128.68% |
| 2038 | MUNI COURT FAMILY VIOLENCE FUND | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2038-0000-44021 | Fees | \$0.00 | \$25.00 | \$371.89 | (\$371.89) | N/A |
| 2038-0000-49001 | Misc. Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2038-0000-49086 | Transfers / General Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$0.00 | \$25.00 | \$371.89 | (\$371.89) | N/A |
| 2038 Total: | | \$0.00 | \$25.00 | \$371.89 | (\$371.89) | N/A |
| 2039 | MUNI CT/JUDICIAL/DRUG CT/ADAMH | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2039-0000-43000 | Drug Court/adamh Grant | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2039-0000-43010 | State Grants - Drug Ct | \$0.00 | \$0.00 | \$500.00 | (\$500.00) | N/A |
| 2039-0000-43013 | Federal Grant/muni Drug Court | \$178,000.00 | \$0.00 | \$166,928.73 | \$11,071.27 | 93.78% |
| 2039-0000-43022 | Arra Stimulus Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2039-0000-43023 | Misc Federal Gt Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2039-0000-43027 | Omhas-State Grant | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2039-0000-49000 | Refunds | \$0.00 | \$0.00 | \$388.40 | (\$388.40) | N/A |
| 2039-0000-49001 | Misc. Receipts | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |

Revenue Report
As Of: 1/1/2025 to 12/31/2025

| Account | Description | Budget | MTD Revenue | YTD Revenue | Uncollected | % Collected |
|------------------------------|--|---------------------|-------------------|---------------------|---------------------|---------------|
| 2039-0000-49008 | Donations | \$1,000.00 | \$0.00 | \$1,625.28 | (\$625.28) | 162.53% |
| 2039-0000-49017 | Advance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2039-0000-49068 | Trans/agency/p-Card Rebate | \$0.00 | \$0.00 | \$393.16 | (\$393.16) | N/A |
| 2039-0000-49086 | Transfers In | \$50,000.00 | \$0.00 | \$50,000.00 | \$0.00 | 100.00% |
| | Revenue Totals: | \$229,500.00 | \$0.00 | \$219,835.57 | \$9,664.43 | 95.79% |
| Veterans Court | | | | | | |
| 2039-2551-49086 | Transfers In BJA Veterans Court Grant | \$205,000.00 | \$0.00 | \$203,574.60 | \$1,425.40 | 99.30% |
| | Veterans Court Totals: | \$205,000.00 | \$0.00 | \$203,574.60 | \$1,425.40 | 99.30% |
| Veterans / Drug Court | | | | | | |
| 2039-2552-49086 | Veterans Court/Drug Court OMHAS | \$120,000.00 | \$0.00 | \$120,000.00 | \$0.00 | 100.00% |
| | Veterans / Drug Court Totals: | \$120,000.00 | \$0.00 | \$120,000.00 | \$0.00 | 100.00% |
| 2039 Total: | | \$554,500.00 | \$0.00 | \$543,410.17 | \$11,089.83 | 98.00% |
| 2040 | FEMA GRANT | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2040-0000-43013 | Federal Grant/fema | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2040-0000-43017 | Fema - Reimbursement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2040 Total: | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2041 | OHIO PEACE OFFICERS TRAINING | | | Target Percent: | 100.00% | |
| Police Revenue | | | | | | |
| 2041-3250-43019 | Opota Police Training - Ota Police Grant | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Police Revenue Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2041 Total: | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2042 | OneOhio Opioid Settlement Fund | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2042-0000-43040 | OneOhio Opioid Settlement | \$100,000.00 | \$0.00 | \$74,230.43 | \$25,769.57 | 74.23% |
| | Revenue Totals: | \$100,000.00 | \$0.00 | \$74,230.43 | \$25,769.57 | 74.23% |
| 2042 Total: | | \$100,000.00 | \$0.00 | \$74,230.43 | \$25,769.57 | 74.23% |
| 2043 | DRUG USE PREVENTION PROGRAM | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2043-0000-43010 | Dare/state Grants | \$0.00 | \$3,962.10 | \$7,769.99 | (\$7,769.99) | N/A |
| | Revenue Totals: | \$0.00 | \$3,962.10 | \$7,769.99 | (\$7,769.99) | N/A |
| 2043 Total: | | \$0.00 | \$3,962.10 | \$7,769.99 | (\$7,769.99) | N/A |
| 2044 | SAFETY ROUTE TO SCHOOL-LAW D | | | Target Percent: | 100.00% | |
| DEPARTMENT: 4040 | | | | | | |
| 2044-4040-43013 | Federal Grant - Srts(safe Rte To Sch) Gt | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | DEPARTMENT: 4040 Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2044 Total: | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2046 | .15 FIRE LEVY | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |

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| Account | Description | Budget | MTD Revenue | YTD Revenue | Uncollected | % Collected |
|-----------------------|---|-----------------------|---------------------|------------------------|-----------------------|----------------|
| 2046-0000-44026 | Reimbursement | \$0.00 | \$3,156.40 | \$39,893.79 | (\$39,893.79) | N/A |
| 2046-0000-49000 | Refunds | \$0.00 | \$0.00 | \$7,190.45 | (\$7,190.45) | N/A |
| 2046-0000-49001 | Misc Receipts | \$0.00 | \$0.00 | \$21,626.90 | (\$21,626.90) | N/A |
| 2046-0000-49008 | Donations | \$0.00 | \$0.00 | \$1,000.00 | (\$1,000.00) | N/A |
| 2046-0000-49083 | Trans/.15 Fire Levy Inc Tax | \$2,256,529.37 | \$514,131.07 | \$2,582,616.28 | (\$326,086.91) | 114.45% |
| 2046-0000-49086 | Transfers / General Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$2,256,529.37 | \$517,287.47 | \$2,652,327.42 | (\$395,798.05) | 117.54% |
| BWC Refund | | | | | | |
| 2046-1820-49068 | Trans/bwc Refund | \$0.00 | \$0.00 | \$669.82 | (\$669.82) | N/A |
| | BWC Refund Totals: | \$0.00 | \$0.00 | \$669.82 | (\$669.82) | N/A |
| 2046 Total: | | \$2,256,529.37 | \$517,287.47 | \$2,652,997.24 | (\$396,467.87) | 117.57% |
| 2047 | .45 POLICE & FIRE LEVY | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2047-0000-48012 | Master Lease Purchase | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2047-0000-49068 | Trans/agency/p-Card Rebate | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2047-0000-49086 | Transfers / General Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2047-0000-49089 | Trans/.45 Police/fire Levy | \$6,769,588.11 | \$1,542,393.21 | \$7,747,848.95 | (\$978,260.84) | 114.45% |
| | Revenue Totals: | \$6,769,588.11 | \$1,542,393.21 | \$7,747,848.95 | (\$978,260.84) | 114.45% |
| BWC Refund | | | | | | |
| 2047-1820-49068 | Trans/bwc Refund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | BWC Refund Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| Police Revenue | | | | | | |
| 2047-3250-43000 | Misc Grant Receipts Police | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2047-3250-43010 | State Grants - Police | \$6,000.00 | \$2,163.18 | \$107,853.98 | (\$101,853.98) | 1797.57% |
| 2047-3250-43011 | Jag Grant - Police | \$12,000.00 | \$0.00 | \$0.00 | \$12,000.00 | 0.00% |
| 2047-3250-43013 | Federal Grant - Police | \$0.00 | \$0.00 | \$495.83 | (\$495.83) | N/A |
| 2047-3250-43019 | OPOTA Police State Grant Training Reimb | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2047-3250-43030 | Dea Salary Reimbursement - Police | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2047-3250-43033 | Police CARES Act Federal Grant | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2047-3250-44021 | Class Fees - Police | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2047-3250-44026 | Reimbursement - Police | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2047-3250-44051 | Special Duty Revenue | \$75,000.00 | \$0.00 | \$61,960.00 | \$13,040.00 | 82.61% |
| 2047-3250-49000 | Refunds | \$0.00 | \$0.00 | \$6,244.19 | (\$6,244.19) | N/A |
| 2047-3250-49008 | Donations - Police | \$0.00 | \$0.00 | \$500.00 | (\$500.00) | N/A |
| 2047-3250-49050 | Trans/srts - Police | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2047-3250-49051 | Trans/drug Use Prev Grant - Police | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2047-3250-49068 | Trans/p-Card Rebate - Police | \$0.00 | \$0.00 | \$4,652.62 | (\$4,652.62) | N/A |
| | Police Revenue Totals: | \$93,000.00 | \$2,163.18 | \$181,706.62 | (\$88,706.62) | 195.38% |
| Fire Revenue | | | | | | |
| 2047-3500-43010 | State Grants - Fire | \$0.00 | \$0.00 | \$29,173.50 | (\$29,173.50) | N/A |
| 2047-3500-43013 | Federal Grant - Fire | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2047-3500-43033 | Cares Act Federal - Fire | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2047-3500-44026 | Fire Reimbursements | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2047-3500-49000 | Refunds - Fire | \$0.00 | \$0.00 | \$4,495.41 | (\$4,495.41) | N/A |
| 2047-3500-49008 | Donations - Fire | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |

Revenue Report
As Of: 1/1/2025 to 12/31/2025

| Account | Description | Budget | MTD Revenue | YTD Revenue | Uncollected | % Collected |
|-----------------------------------|---|-----------------------|-----------------------|------------------------|-------------------------|----------------|
| 2047-3500-49068 | Trans/p-Card Rebate - Fire/agency | \$0.00 | \$0.00 | \$284.49 | (\$284.49) | N/A |
| | Fire Revenue Totals: | \$0.00 | \$0.00 | \$33,953.40 | (\$33,953.40) | N/A |
| DEPARTMENT: 3510 | | | | | | |
| 2047-3510-49000 | Refunds | \$0.00 | \$0.00 | \$136.45 | (\$136.45) | N/A |
| 2047-3510-49068 | PNC P-Card Rebate | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | DEPARTMENT: 3510 Totals: | \$0.00 | \$0.00 | \$136.45 | (\$136.45) | N/A |
| 2047 Total: | | \$6,862,588.11 | \$1,544,556.39 | \$7,963,645.42 | (\$1,101,057.31) | 116.04% |
| 2048 | DOJ EQUITABLE SHARING | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2048-0000-43013 | Federal Grant-Equitable Sharing | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| DEA Taskforce Seizures MCU | | | | | | |
| 2048-3390-43032 | Dea Taskforce Seizures - Mcu | \$6,000.00 | \$0.00 | \$0.00 | \$6,000.00 | 0.00% |
| | DEA Taskforce Seizures MCU Totals: | \$6,000.00 | \$0.00 | \$0.00 | \$6,000.00 | 0.00% |
| 2048 Total: | | \$6,000.00 | \$0.00 | \$0.00 | \$6,000.00 | 0.00% |
| 2049 | COURT ELECTRONIC MONITORING | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2049-0000-44060 | County Reimb-Crt Elctr Monitoring | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2049 Total: | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2050 | Local Coronavirus Relief Fund | | | Target Percent: | 100.00% | |
| Coronavirus Federal Grant | | | | | | |
| 2050-2850-43033 | Coronavirus Relief Federal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Coronavirus Federal Grant Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2050 Total: | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2051 | .45 Police & Fire Levy 2021 | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2051-0000-49068 | Trans/agency/p-Card Rebate | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2051-0000-49086 | Trans In from General Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2051-0000-49095 | Trans In from Income Tax | \$6,769,588.11 | \$1,542,393.21 | \$7,747,848.95 | (\$978,260.84) | 114.45% |
| | Revenue Totals: | \$6,769,588.11 | \$1,542,393.21 | \$7,747,848.95 | (\$978,260.84) | 114.45% |
| BWC Refund | | | | | | |
| 2051-1820-49068 | Trans/bwc Refund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | BWC Refund Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| Police Revenue | | | | | | |
| 2051-3250-43000 | Misc Grant Receipts Police | \$0.00 | \$0.00 | \$625.28 | (\$625.28) | N/A |
| 2051-3250-43010 | State Grants - Police | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2051-3250-43013 | Federal Grant - Police | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2051-3250-43019 | OPOTA Police State Granit Training Reim | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2051-3250-43030 | Dea Salary Reimbursement - Police | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2051-3250-44021 | Class Fees - Police | \$0.00 | \$0.00 | \$100.00 | (\$100.00) | N/A |
| 2051-3250-44026 | Reimb. Services - Police | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |

Revenue Report
As Of: 1/1/2025 to 12/31/2025

| Account | Description | Budget | MTD Revenue | YTD Revenue | Uncollected | % Collected |
|-----------------------------|---------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|----------------|
| 2051-3250-49000 | Refunds | \$0.00 | \$0.00 | \$6,376.05 | (\$6,376.05) | N/A |
| 2051-3250-49008 | Donations - Police | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2051-3250-49050 | Trans/srts - Police | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2051-3250-49051 | Trans/drug Use Prev Grant - Police | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2051-3250-49068 | Trans/p-Card Rebate - Police | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Police Revenue Totals: | \$0.00 | \$0.00 | \$7,101.33 | (\$7,101.33) | N/A |
| Fire Revenue | | | | | | |
| 2051-3500-43010 | State Grants - Fire | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2051-3500-43013 | Federal Grant - Fire | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2051-3500-44026 | Fire Reimbursements | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2051-3500-49000 | Refunds - Fire | \$0.00 | \$0.00 | \$5,617.26 | (\$5,617.26) | N/A |
| 2051-3500-49008 | Donations - Fire | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2051-3500-49068 | Trans/p-Card Rebate - Fire/agency | \$0.00 | \$0.00 | \$866.38 | (\$866.38) | N/A |
| | Fire Revenue Totals: | \$0.00 | \$0.00 | \$6,483.64 | (\$6,483.64) | N/A |
| 2051 Total: | | \$6,769,588.11 | \$1,542,393.21 | \$7,761,433.92 | (\$991,845.81) | 114.65% |
| 2052 | Local Fiscal Recovery Fund | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2052-0000-43035 | Federal Local Fiscal Recovery Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2052 Total: | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2060 | Timbertop TIF Fund | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2060-0000-41028 | TIF Net Service Payments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2060 Total: | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2073 | COMMUNITY DEV BLOCK GRANT FUND | | | Target Percent: | 100.00% | |
| CDBG Federal Grant | | | | | | |
| 2073-8010-43001 | Fed Grant (projects) - Comm Dev Bl Gt | \$1,272,521.00 | \$154,581.65 | \$547,121.89 | \$725,399.11 | 43.00% |
| | CDBG Federal Grant Totals: | \$1,272,521.00 | \$154,581.65 | \$547,121.89 | \$725,399.11 | 43.00% |
| CDBG-Coronavirus HUD | | | | | | |
| 2073-8011-43013 | CDBG-Coronavirus HUD | \$181,885.00 | \$0.00 | \$9,511.50 | \$172,373.50 | 5.23% |
| | CDBG-Coronavirus HUD Totals: | \$181,885.00 | \$0.00 | \$9,511.50 | \$172,373.50 | 5.23% |
| 2073 Total: | | \$1,454,406.00 | \$154,581.65 | \$556,633.39 | \$897,772.61 | 38.27% |
| 2074 | HOME LOAN REPAY REVOLVING ACCT | | | Target Percent: | 100.00% | |
| CDBG Federal Grant | | | | | | |
| 2074-8010-49012 | Loan Repay\prog Income-Comm Block Gr | \$500.00 | \$31.08 | \$381.16 | \$118.84 | 76.23% |
| | CDBG Federal Grant Totals: | \$500.00 | \$31.08 | \$381.16 | \$118.84 | 76.23% |
| 2074 Total: | | \$500.00 | \$31.08 | \$381.16 | \$118.84 | 76.23% |
| 2075 | CDBG LOAN REPAY REVOLVING ACCT | | | Target Percent: | 100.00% | |
| CDBG Federal Grant | | | | | | |
| 2075-8010-49012 | Loan Repayment Prog Income - Communi | \$700.00 | \$0.00 | \$303.86 | \$396.14 | 43.41% |

Revenue Report
As Of: 1/1/2025 to 12/31/2025

| Account | Description | Budget | MTD Revenue | YTD Revenue | Uncollected | % Collected |
|--------------------------------|--|--------------|-------------|-----------------|------------------|-------------|
| | CDBG Federal Grant Totals: | \$700.00 | \$0.00 | \$303.86 | \$396.14 | 43.41% |
| 2075 Total: | | \$700.00 | \$0.00 | \$303.86 | \$396.14 | 43.41% |
| 2083 | COMM. DEV CHIP HOME PROGRAM FD | | | Target Percent: | 100.00% | |
| CHIP Funding | | | | | | |
| 2083-8020-43001 | Improvement (projects) Chip Prog | \$597,000.00 | \$21,500.00 | \$74,614.20 | \$522,385.80 | 12.50% |
| | CHIP Funding Totals: | \$597,000.00 | \$21,500.00 | \$74,614.20 | \$522,385.80 | 12.50% |
| 2083 Total: | | \$597,000.00 | \$21,500.00 | \$74,614.20 | \$522,385.80 | 12.50% |
| 2085 | CDBG-CV CARES ACT GRANT | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2085-0000-43013 | CDBG-CV State of Ohio Cares Act | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2085 Total: | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 2090 | STATE HIGHWAY FUND | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 2090-0000-41059 | Gasoline Excise Tax | \$162,000.00 | \$14,956.07 | \$164,910.26 | (\$2,910.26) | 101.80% |
| 2090-0000-46062 | Interest | \$60,000.00 | \$4,889.72 | \$78,408.52 | (\$18,408.52) | 130.68% |
| 2090-0000-49090 | Transfers | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$222,000.00 | \$19,845.79 | \$243,318.78 | (\$21,318.78) | 109.60% |
| 2090 Total: | | \$222,000.00 | \$19,845.79 | \$243,318.78 | (\$21,318.78) | 109.60% |
| 3014 | LDOT IMPROVEMENT FUND | | | Target Percent: | 100.00% | |
| Revenue | | | | | | |
| 3014-0000-43001 | Improvement | \$0.00 | \$0.00 | \$2,100,000.00 | (\$2,100,000.00) | N/A |
| 3014-0000-43013 | Federal Grant Monies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 3014-0000-49001 | Ldot-Misc. Receipts/improv | \$186,558.95 | \$2,075.49 | \$311,558.04 | (\$124,999.09) | 167.00% |
| 3014-0000-49060 | Transfer/ldot | \$75,000.00 | \$0.00 | \$75,000.00 | \$0.00 | 100.00% |
| 3014-0000-49086 | Transfers / General Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| 3014-0000-49087 | Transfers / State Hwy St Light | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Revenue Totals: | \$261,558.95 | \$2,075.49 | \$2,486,558.04 | (\$2,224,999.09) | 950.67% |
| Various Street Maint | | | | | | |
| 3014-0130-43001 | Various Street Maint | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Various Street Maint Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| DEPARTMENT: 0500 | | | | | | |
| 3014-0500-43001 | CORPO Southern Gateway | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | DEPARTMENT: 0500 Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| Sanitation Alley Improv | | | | | | |
| 3014-0990-49063 | Transfer/sanitation - Alley Improvements | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Sanitation Alley Improv Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| Inspection Serv LDOT | | | | | | |
| 3014-7501-44041 | Inspection Serv LDOT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| | Inspection Serv LDOT Totals: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |
| Traffic Improvements | | | | | | |
| 3014-7510-43001 | Traffic Improvement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | N/A |

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

Fiscal Year: 2026

Taxing Authority: Clearcreek Township

Submitted By: CAROLYN HOLBROOK

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 | \$448,624.74 | \$137,800.00 | \$48,700.00 | \$635,124.74 |
| Special Revenue Fund | \$1,070,774.31 | \$399,100.00 | \$631,879.80 | \$2,101,754.11 |
| Capital Projects Fund | \$518,236.91 | \$0.00 | \$0.00 | \$518,236.91 |
| Total All Funds | \$2,037,635.96 | \$536,900.00 | \$680,579.80 | \$3,255,115.76 |

Carolyn Holbrook,
Clearcreek Township
10474 Dozer Rd Sw
Stoutsville, Ohio, 43154

Carri L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

Fiscal Year: 2026
 Taxing Authority: Clearcreek Township
 Submitted By: CAROLYN HOLBROOK

| 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 | \$490,159.00 | \$15,000.00 | \$26,534.26 | \$448,624.74 | \$109,800.00 | \$15,800.00 | \$28,000.00 | \$32,900.00 | \$186,500.00 | \$635,124.74 | \$210,150.00 | \$424,974.74 | |
| Special Revenue Fund | | | | | | | | | | | | | |
| 2011 - Motor Vehicle License Tax Fund | \$62,284.49 | \$0.00 | \$891.97 | \$61,392.52 | \$0.00 | \$0.00 | \$0.00 | \$56,729.80 | \$56,729.80 | \$118,122.32 | \$47,000.00 | \$71,122.32 | |
| 2021 - Gasoline Tax Fund | \$203,972.67 | \$0.00 | \$44,867.87 | \$159,104.80 | \$0.00 | \$0.00 | \$0.00 | \$130,350.00 | \$130,350.00 | \$289,454.80 | \$192,000.00 | \$97,454.80 | |
| 2031 - Road & Bridge Fund | \$348,296.63 | \$0.00 | \$109,535.65 | \$238,760.98 | \$310,000.00 | \$43,000.00 | \$0.00 | \$200.00 | \$353,200.00 | \$591,960.98 | \$535,700.00 | \$56,260.98 | |
| 2041 - Cemetery Fund | \$47,044.55 | \$0.00 | \$0.00 | \$47,044.55 | \$0.00 | \$0.00 | \$0.00 | \$26,000.00 | \$26,000.00 | \$73,044.55 | \$45,900.00 | \$27,144.55 | |
| 2111 - Fire Operating Fund | \$107,909.23 | \$0.00 | \$0.00 | \$107,909.23 | \$45,600.00 | \$6,300.00 | \$0.00 | \$147,400.00 | \$199,300.00 | \$307,209.23 | \$226,900.00 | \$80,309.23 | |
| 2141 - Road Improvement Fund (Road & Snow Equipment) | \$11,056.95 | \$0.00 | \$267.98 | \$10,788.97 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,788.97 | \$10,788.97 | \$0.00 | |

| | | | | | | | | | | | | | |
|--|----------------|-------------|--------------|----------------|--------------|-------------|-------------|--------------|----------------|----------------|----------------|----------------|--|
| 2191 - E.M.S. Fund | \$237,710.35 | \$0.00 | \$0.00 | \$237,710.35 | \$43,500.00 | \$6,000.00 | \$0.00 | \$215,900.00 | \$265,400.00 | \$503,110.35 | \$346,800.00 | \$156,310.35 | |
| 2231 - Permissive License Tax Fund | \$208,062.91 | \$0.00 | \$0.00 | \$208,062.91 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$208,062.91 | \$100,000.00 | \$108,062.91 | |
| Capital Projects Fund | | | | | | | | | | | | | |
| 4910 - Capital Projects Fund (Salt Barn) \$300,000 Max | \$137,985.54 | \$0.00 | \$0.00 | \$137,985.54 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$137,985.54 | \$137,985.54 | \$0.00 | |
| 4911 Capital Projects Fund (Fire) | \$164,113.77 | \$0.00 | \$0.00 | \$164,113.77 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$164,113.77 | \$164,113.77 | \$0.00 | |
| 4912 Capital Projects Fund (EMS) | \$137,803.05 | \$0.00 | \$0.00 | \$137,803.05 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$137,803.05 | \$137,803.05 | \$0.00 | |
| 4951 Cemetery (Permanent) | \$78,334.55 | \$0.00 | \$0.00 | \$78,334.55 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$78,334.55 | \$0.00 | \$78,334.55 | |
| Total All Funds | \$2,234,733.69 | \$15,000.00 | \$182,097.73 | \$2,037,635.96 | \$508,900.00 | \$71,100.00 | \$28,000.00 | \$609,479.80 | \$1,217,479.80 | \$3,255,115.76 | \$2,155,141.33 | \$1,099,974.43 | |

Appropriation Status

By Fund

As Of 1/16/2026

Fund: General
 Pooled Balance: \$484,933.56
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$484,933.56

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|---------------------|---|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 1000-110-111-0000 | D Salaries - Trustees | \$547.12 | \$0.00 | \$46,000.00 | \$949.99 | \$3,295.14 | \$42,301.99 | 7.079% |
| 1000-110-121-0000 | D Salary - Township Fiscal Officer | \$475.72 | \$0.00 | \$27,000.00 | \$681.02 | \$1,849.45 | \$24,945.25 | 6.731% |
| 1000-110-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$13,000.00 | \$0.00 | \$0.00 | \$13,000.00 | 0.000% |
| 1000-110-213-0000 | D Medicare | \$0.00 | \$0.00 | \$2,000.00 | \$0.00 | \$80.85 | \$1,919.15 | 4.043% |
| 1000-110-230-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$2,500.00 | \$2,500.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-110-312-0000 | Auditing Services | \$1,005.00 | \$0.00 | \$4,500.00 | \$1,005.00 | \$0.00 | \$4,500.00 | 0.000% |
| 1000-110-313-0000 | Uniform Accounting Network Fees | \$996.00 | \$0.00 | \$4,500.00 | \$4,696.00 | \$0.00 | \$800.00 | 0.000% |
| 1000-110-314-0000 | D Tax Collection Fees | \$0.00 | \$0.00 | \$3,800.00 | \$0.00 | \$0.00 | \$3,800.00 | 0.000% |
| 1000-110-315-0000 | D Election Expenses | \$0.00 | \$0.00 | \$3,000.00 | \$0.00 | \$0.00 | \$3,000.00 | 0.000% |
| 1000-110-323-0000 | Repairs and Maintenance | \$7,000.00 | \$0.00 | \$7,000.00 | \$14,000.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-110-351-0000 | Electricity | \$750.00 | \$0.00 | \$750.00 | \$1,500.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-110-360-0000 | Contracted Services | \$0.00 | \$0.00 | \$6,000.00 | \$0.00 | \$0.00 | \$6,000.00 | 0.000% |
| 1000-110-381-0000 | Property Insurance Premiums | \$0.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-110-410-0000 | Office Supplies | \$2,222.18 | \$0.00 | \$2,500.00 | \$4,722.18 | \$0.00 | \$0.00 | 0.000% |
| 1000-110-510-0000 | Dues and Fees | \$0.00 | \$0.00 | \$700.00 | \$0.00 | \$0.00 | \$700.00 | 0.000% |
| 1000-110-599-0000 | Other - Other Expenses | \$2,963.80 | \$0.00 | \$10,000.00 | \$12,963.80 | \$0.00 | \$0.00 | 0.000% |
| 1000-120-420-0000 | Operating Supplies | \$8,000.00 | \$0.00 | \$10,000.00 | \$16,000.00 | \$0.00 | \$2,000.00 | 0.000% |
| 1000-190-330-0000 | Travel and Meeting Expense | \$1,394.50 | \$0.00 | \$1,500.00 | \$2,894.50 | \$0.00 | \$0.00 | 0.000% |
| 1000-190-345-0000 | Advertising | \$623.00 | \$0.00 | \$700.00 | \$1,323.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-420-370-0000 | Payment to Another Political Subdivision | \$548.52 | \$0.00 | \$19,000.00 | \$19,548.52 | \$0.00 | \$0.00 | 0.000% |
| 1000-710-322-0000 | Garbage and Trash Removal | \$8.42 | \$0.00 | \$700.00 | \$708.42 | \$0.00 | \$0.00 | 0.000% |
| 1000-760-720-0000 | Buildings | \$0.00 | \$0.00 | \$15,000.00 | \$0.00 | \$0.00 | \$15,000.00 | 0.000% |
| 1000-760-740-0000 | Machinery, Equipment and Furniture | \$0.00 | \$0.00 | \$20,000.00 | \$0.00 | \$0.00 | \$20,000.00 | 0.000% |
| 1000-910-910-0000 | D Transfers - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| General Fund Total: | | \$26,534.26 | \$0.00 | \$210,150.00 | \$93,492.43 | \$5,225.44 | \$137,966.39 | 2.208% |

Fund: Motor Vehicle License Tax
 Report reflects selected information.

Appropriation Status

By Fund

As Of 1/16/2026

Pooled Balance: \$62,284.49
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$62,284.49

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|---------------------------------------|-------------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2011-330-230-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | 0.000% |
| 2011-330-323-0000 | Repairs and Maintenance | \$560.64 | \$0.00 | \$6,000.00 | \$6,560.64 | \$0.00 | \$0.00 | 0.000% |
| 2011-330-420-0000 | Operating Supplies | \$331.33 | \$0.00 | \$40,000.00 | \$331.33 | \$0.00 | \$40,000.00 | 0.000% |
| Motor Vehicle License Tax Fund Total: | | \$891.97 | \$0.00 | \$47,000.00 | \$6,891.97 | \$0.00 | \$41,000.00 | 0.000% |

Fund: Gasoline Tax

Pooled Balance: \$200,359.56
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$200,359.56

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|--------------------------|---|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2021-330-190-0000 | D Other - Salaries | \$1,051.89 | \$0.00 | \$57,000.00 | \$1,126.17 | \$3,542.46 | \$53,383.26 | 6.102% |
| 2021-330-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$7,500.00 | \$0.00 | \$0.00 | \$7,500.00 | 0.000% |
| 2021-330-212-0000 | D Social Security | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2021-330-213-0000 | D Medicare | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | \$70.65 | \$1,429.35 | 4.710% |
| 2021-330-230-0000 | D Workers' Compensation | \$789.00 | \$0.00 | \$3,000.00 | \$2,789.00 | \$0.00 | \$1,000.00 | 0.000% |
| 2021-330-323-0000 | Repairs and Maintenance | \$597.00 | \$0.00 | \$25,000.00 | \$20,597.00 | \$0.00 | \$5,000.00 | 0.000% |
| 2021-330-420-0000 | Operating Supplies | \$41,441.38 | \$0.00 | \$85,000.00 | \$121,441.38 | \$0.00 | \$5,000.00 | 0.000% |
| 2021-330-430-0000 | Small Tools and Minor Equipment | \$705.36 | \$0.00 | \$8,000.00 | \$8,705.36 | \$0.00 | \$0.00 | 0.000% |
| 2021-330-599-0000 | Other - Other Expenses | \$283.24 | \$0.00 | \$5,000.00 | \$5,283.24 | \$0.00 | \$0.00 | 0.000% |
| Gasoline Tax Fund Total: | | \$44,867.87 | \$0.00 | \$192,000.00 | \$159,942.15 | \$3,613.11 | \$73,312.61 | 1.525% |

Fund: Road and Bridge

Pooled Balance: \$342,593.05
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$342,593.05

Report reflects selected information.

Appropriation Status

By Fund

As Of 1/16/2026

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|---|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2031-110-314-0000 | D Tax Collection Fees | \$0.00 | \$0.00 | \$7,000.00 | \$0.00 | \$0.00 | \$7,000.00 | 0.000% |
| 2031-190-100-0000 | D Salaries | \$3,274.00 | \$0.00 | \$7,000.00 | \$10,274.00 | \$0.00 | \$0.00 | 0.000% |
| 2031-330-190-0000 | D Other - Salaries | \$1,373.51 | \$0.00 | \$65,000.00 | \$1,609.36 | \$4,492.23 | \$60,271.92 | 6.768% |
| 2031-330-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$10,000.00 | \$0.00 | \$0.00 | \$10,000.00 | 0.000% |
| 2031-330-213-0000 | D Medicare | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | \$82.46 | \$1,417.54 | 5.497% |
| 2031-330-230-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$1,500.00 | \$1,500.00 | \$0.00 | \$0.00 | 0.000% |
| 2031-330-323-0000 | Repairs and Maintenance | \$2,343.17 | \$0.00 | \$200,000.00 | \$201,214.28 | \$1,128.89 | \$0.00 | 0.558% |
| 2031-330-341-0000 | Telephone | \$558.21 | \$0.00 | \$5,200.00 | \$5,758.21 | \$0.00 | \$0.00 | 0.000% |
| 2031-330-351-0000 | Electricity | \$98.08 | \$0.00 | \$3,200.00 | \$3,098.08 | \$0.00 | \$200.00 | 0.000% |
| 2031-330-352-0000 | Water and Sewage | \$1,000.00 | \$0.00 | \$1,200.00 | \$2,000.00 | \$0.00 | \$200.00 | 0.000% |
| 2031-330-353-0000 | Natural Gas | \$0.00 | \$0.00 | \$1,700.00 | \$1,200.00 | \$0.00 | \$500.00 | 0.000% |
| 2031-330-360-0000 | Contracted Services | \$0.00 | \$0.00 | \$9,000.00 | \$0.00 | \$0.00 | \$9,000.00 | 0.000% |
| 2031-330-381-0000 | Property Insurance Premiums | \$0.00 | \$0.00 | \$13,000.00 | \$13,000.00 | \$0.00 | \$0.00 | 0.000% |
| 2031-330-420-0000 | Operating Supplies | \$100,698.51 | \$0.00 | \$120,000.00 | \$215,698.51 | \$0.00 | \$5,000.00 | 0.000% |
| 2031-330-430-0000 | Small Tools and Minor Equipment | \$0.00 | \$0.00 | \$2,000.00 | \$0.00 | \$0.00 | \$2,000.00 | 0.000% |
| 2031-330-599-0000 | Other - Other Expenses | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | 0.000% |
| 2031-330-750-0000 | Motor Vehicles | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2031-710-322-0000 | Garbage and Trash Removal | \$8.66 | \$0.00 | \$700.00 | \$708.66 | \$0.00 | \$0.00 | 0.000% |
| 2031-760-720-0000 | Buildings | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2031-760-740-0000 | Machinery, Equipment and Furniture | \$0.00 | \$0.00 | \$28,250.00 | \$0.00 | \$0.00 | \$28,250.00 | 0.000% |
| 2031-820-820-0000 | Principal Payments - Notes | \$174.39 | \$0.00 | \$27,250.00 | \$27,424.39 | \$0.00 | \$0.00 | 0.000% |
| 2031-830-830-0000 | Interest Payments | \$7.12 | \$0.00 | \$6,200.00 | \$3,057.12 | \$0.00 | \$3,150.00 | 0.000% |
| 2031-910-910-0000 | D Transfers - Out | \$0.00 | \$0.00 | \$25,000.00 | \$0.00 | \$0.00 | \$25,000.00 | 0.000% |
| | Road and Bridge Fund Total: | \$109,535.65 | \$0.00 | \$535,700.00 | \$486,542.61 | \$5,703.58 | \$152,989.46 | 0.884% |

Fund: Cemetery
 Pooled Balance: \$50,731.46
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$50,731.46

Appropriation Status

By Fund

As Of 1/16/2026

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|----------------------|---|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2041-330-420-0000 | Operating Supplies | \$5,136.67 | \$0.00 | \$5,000.00 | \$10,136.67 | \$0.00 | \$0.00 | 0.000% |
| 2041-410-190-0000 | D Other - Salaries | \$0.00 | \$0.00 | \$10,000.00 | \$291.76 | \$736.00 | \$8,972.24 | 7.360% |
| 2041-410-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$700.00 | \$0.00 | \$0.00 | \$700.00 | 0.000% |
| 2041-410-213-0000 | D Medicare | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2041-410-230-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2041-410-323-0000 | Repairs and Maintenance | \$0.00 | \$0.00 | \$5,000.00 | \$5,000.00 | \$0.00 | \$0.00 | 0.000% |
| 2041-410-341-0000 | Telephone | \$0.00 | \$0.00 | \$900.00 | \$0.00 | \$0.00 | \$900.00 | 0.000% |
| 2041-410-351-0000 | Electricity | \$433.69 | \$0.00 | \$2,500.00 | \$2,933.69 | \$0.00 | \$0.00 | 0.000% |
| 2041-410-352-0000 | Water and Sewage | \$639.53 | \$0.00 | \$800.00 | \$1,239.53 | \$0.00 | \$200.00 | 0.000% |
| 2041-410-599-0000 | Other - Other Expenses | \$1,156.21 | \$0.00 | \$1,000.00 | \$2,156.21 | \$0.00 | \$0.00 | 0.000% |
| 2041-760-740-0000 | Machinery, Equipment and Furniture | \$0.00 | \$0.00 | \$20,000.00 | \$0.00 | \$0.00 | \$20,000.00 | 0.000% |
| Cemetery Fund Total: | | \$7,366.10 | \$0.00 | \$45,900.00 | \$21,757.86 | \$736.00 | \$30,772.24 | 1.382% |

Fund: Fire District

Pooled Balance: \$158,891.35

Non-Pooled Balance: \$0.00

Total Cash Balance: \$158,891.35

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|---|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2111-110-314-0000 | D Tax Collection Fees | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | 0.000% |
| 2111-220-230-0000 | D Workers' Compensation | \$4,671.50 | \$0.00 | \$10,000.00 | \$14,671.50 | \$0.00 | \$0.00 | 0.000% |
| 2111-220-318-0000 | Training Services | \$5,518.62 | \$0.00 | \$10,000.00 | \$15,518.62 | \$0.00 | \$0.00 | 0.000% |
| 2111-220-319-0000 | Other - Professional and Technical Services | \$9,172.75 | \$0.00 | \$55,000.00 | \$59,172.75 | \$0.00 | \$5,000.00 | 0.000% |
| 2111-220-323-0000 | Repairs and Maintenance | \$1,019.88 | \$0.00 | \$30,000.00 | \$31,019.88 | \$0.00 | \$0.00 | 0.000% |
| 2111-220-341-0000 | Telephone | \$152.63 | \$0.00 | \$3,000.00 | \$3,067.63 | \$85.00 | \$0.00 | 2.696% |
| 2111-220-351-0000 | Electricity | \$473.65 | \$0.00 | \$2,700.00 | \$3,173.65 | \$0.00 | \$0.00 | 0.000% |
| 2111-220-352-0000 | Water and Sewage | \$0.00 | \$0.00 | \$1,500.00 | \$1,300.00 | \$0.00 | \$200.00 | 0.000% |
| 2111-220-353-0000 | Natural Gas | \$0.00 | \$0.00 | \$1,200.00 | \$1,200.00 | \$0.00 | \$0.00 | 0.000% |
| 2111-220-381-0000 | Property Insurance Premiums | \$0.00 | \$0.00 | \$17,000.00 | \$17,000.00 | \$0.00 | \$0.00 | 0.000% |
| 2111-220-389-0000 | Other - Insurance and Bonding | \$700.00 | \$0.00 | \$800.00 | \$1,400.00 | \$0.00 | \$100.00 | 0.000% |

Appropriation Status

By Fund

As Of 1/16/2026

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|---------------------------|------------------------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2111-220-420-0000 | Operating Supplies | \$963.27 | \$0.00 | \$6,000.00 | \$3,963.27 | \$0.00 | \$3,000.00 | 0.000% |
| 2111-220-490-0000 | Other - Supplies and Materials | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 | \$0.00 | \$5,000.00 | 0.000% |
| 2111-220-599-0000 | Other - Other Expenses | \$5,661.24 | \$0.00 | \$5,000.00 | \$10,661.24 | \$0.00 | \$0.00 | 0.000% |
| 2111-710-322-0000 | Garbage and Trash Removal | \$8.70 | \$0.00 | \$800.00 | \$808.70 | \$0.00 | \$0.00 | 0.000% |
| 2111-760-740-0000 | Machinery, Equipment and Furniture | \$17,262.50 | \$0.00 | \$35,000.00 | \$52,262.50 | \$0.00 | \$0.00 | 0.000% |
| 2111-760-750-0000 | Motor Vehicles | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2111-820-820-0000 | Principal Payments - Notes | \$102.97 | \$0.00 | \$17,000.00 | \$16,699.12 | \$0.00 | \$403.85 | 0.000% |
| 2111-830-830-0000 | Interest Payments | \$29.71 | \$0.00 | \$900.00 | \$929.71 | \$0.00 | \$0.00 | 0.000% |
| 2111-910-910-0000 | D Transfers - Out | \$0.00 | \$0.00 | \$25,000.00 | \$0.00 | \$0.00 | \$25,000.00 | 0.000% |
| Fire District Fund Total: | | \$45,737.42 | \$0.00 | \$226,900.00 | \$232,848.57 | \$85.00 | \$39,703.85 | 0.031% |

Fund: Road District

Pooled Balance: \$11,056.95
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$11,056.95

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|---------------------------|------------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2141-110-314-0000 | D Tax Collection Fees | \$0.00 | \$0.00 | \$10,788.97 | \$0.00 | \$0.00 | \$10,788.97 | 0.000% |
| 2141-330-420-0000 | Operating Supplies | \$267.98 | \$0.00 | \$0.00 | \$267.98 | \$0.00 | \$0.00 | 0.000% |
| 2141-330-599-0000 | Other - Other Expenses | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Road District Fund Total: | | \$267.98 | \$0.00 | \$10,788.97 | \$267.98 | \$0.00 | \$10,788.97 | 0.000% |

Fund: Emergency Medical Services

Pooled Balance: \$353,381.76
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$353,381.76

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|--------------|--------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
|--------------|--------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|

Appropriation Status

By Fund

As Of 1/16/2026

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|--|---|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2191-110-314-0000 | D Tax Collection Fees | \$0.00 | \$0.00 | \$1,200.00 | \$0.00 | \$0.00 | \$1,200.00 | 0.000% |
| 2191-230-230-0000 | D Workers' Compensation | \$4,671.50 | \$0.00 | \$7,000.00 | \$11,671.50 | \$0.00 | \$0.00 | 0.000% |
| 2191-230-318-0000 | Training Services | \$9,658.63 | \$0.00 | \$10,000.00 | \$18,058.63 | \$1,600.00 | \$0.00 | 8.139% |
| 2191-230-319-0000 | Other - Professional and Technical Services | \$64,962.75 | \$0.00 | \$150,000.00 | \$214,962.75 | \$0.00 | \$0.00 | 0.000% |
| 2191-230-323-0000 | Repairs and Maintenance | \$276.02 | \$0.00 | \$17,000.00 | \$16,276.02 | \$0.00 | \$1,000.00 | 0.000% |
| 2191-230-341-0000 | Telephone | \$152.64 | \$0.00 | \$4,000.00 | \$3,067.64 | \$85.00 | \$1,000.00 | 2.047% |
| 2191-230-351-0000 | Electricity | \$473.72 | \$0.00 | \$2,700.00 | \$3,173.72 | \$0.00 | \$0.00 | 0.000% |
| 2191-230-352-0000 | Water and Sewage | \$0.00 | \$0.00 | \$1,200.00 | \$1,200.00 | \$0.00 | \$0.00 | 0.000% |
| 2191-230-353-0000 | Natural Gas | \$0.00 | \$0.00 | \$2,000.00 | \$1,200.00 | \$0.00 | \$800.00 | 0.000% |
| 2191-230-381-0000 | Property Insurance Premiums | \$0.00 | \$0.00 | \$12,000.00 | \$12,000.00 | \$0.00 | \$0.00 | 0.000% |
| 2191-230-389-0000 | Other - Insurance and Bonding | \$700.00 | \$0.00 | \$1,000.00 | \$1,400.00 | \$0.00 | \$300.00 | 0.000% |
| 2191-230-420-0000 | Operating Supplies | \$5,000.00 | \$0.00 | \$35,000.00 | \$24,804.80 | \$195.20 | \$15,000.00 | 0.488% |
| 2191-230-490-0000 | Other - Supplies and Materials | \$4,149.83 | \$0.00 | \$25,000.00 | \$29,149.83 | \$0.00 | \$0.00 | 0.000% |
| 2191-230-599-0000 | Other - Other Expenses | \$2,041.08 | \$0.00 | \$10,000.00 | \$12,041.08 | \$0.00 | \$0.00 | 0.000% |
| 2191-710-322-0000 | Garbage and Trash Removal | \$8.71 | \$0.00 | \$800.00 | \$808.71 | \$0.00 | \$0.00 | 0.000% |
| 2191-760-740-0000 | Machinery, Equipment and Furniture | \$22,376.49 | \$0.00 | \$25,000.00 | \$47,376.49 | \$0.00 | \$0.00 | 0.000% |
| 2191-760-750-0000 | Motor Vehicles | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2191-820-820-0000 | Principal Payments - Notes | \$102.97 | \$0.00 | \$17,000.00 | \$16,699.12 | \$0.00 | \$403.85 | 0.000% |
| 2191-830-830-0000 | Interest Payments | \$29.71 | \$0.00 | \$900.00 | \$929.71 | \$0.00 | \$0.00 | 0.000% |
| 2191-910-910-0000 | D Transfers - Out | \$0.00 | \$0.00 | \$25,000.00 | \$0.00 | \$0.00 | \$25,000.00 | 0.000% |
| Emergency Medical Services Fund Total: | | \$114,604.05 | \$0.00 | \$346,800.00 | \$414,820.00 | \$1,880.20 | \$44,703.85 | 0.407% |

Fund: Permissive Motor Vehicle License Tax

Pooled Balance: \$300,476.06

Non-Pooled Balance: \$0.00

Total Cash Balance: \$300,476.06

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|--|--------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2231-330-420-0000 | Operating Supplies | \$0.00 | \$0.00 | \$100,000.00 | \$15,000.00 | \$0.00 | \$85,000.00 | 0.000% |
| Permissive Motor Vehicle License Tax Fund Total: | | \$0.00 | \$0.00 | \$100,000.00 | \$15,000.00 | \$0.00 | \$85,000.00 | 0.000% |

Fund Status

As Of 1/1/2026

| Fund Number | Fund Name | % of Total Pooled | Fund Balance | Investments (Non-Pooled) | Checking & Pooled Investments (Pooled) |
|------------------------------------|--------------------------------------|--------------------------|-----------------------|---------------------------------|---|
| 1000 | General | 19.605% | \$490,159.00 | \$0.00 | \$490,159.00 |
| 2011 | Motor Vehicle License Tax | 2.491% | \$62,284.49 | \$0.00 | \$62,284.49 |
| 2021 | Gasoline Tax | 8.158% | \$203,972.67 | \$0.00 | \$203,972.67 |
| 2031 | Road and Bridge | 13.931% | \$348,296.63 | \$0.00 | \$348,296.63 |
| 2041 | Cemetery | 2.059% | \$51,467.46 | \$0.00 | \$51,467.46 |
| 2111 | Fire District | 6.359% | \$158,976.35 | \$0.00 | \$158,976.35 |
| 2141 | Road District | 0.442% | \$11,056.95 | \$0.00 | \$11,056.95 |
| 2191 | Emergency Medical Services | 14.209% | \$355,261.96 | \$0.00 | \$355,261.96 |
| 2231 | Permissive Motor Vehicle License Tax | 12.018% | \$300,476.06 | \$0.00 | \$300,476.06 |
| 4910 | Miscellaneous Capital Projects | 5.519% | \$137,985.54 | \$0.00 | \$137,985.54 |
| 4911 | Miscellaneous Capital Projects | 6.564% | \$164,113.77 | \$0.00 | \$164,113.77 |
| 4912 | Miscellaneous Capital Projects | 5.512% | \$137,803.05 | \$0.00 | \$137,803.05 |
| 4951 | CEMETERY BEQUEST | 3.133% | \$78,334.55 | \$0.00 | \$78,334.55 |
| All Funds Total | | | \$2,500,188.48 | \$0.00 | \$2,500,188.48 |
| Pooled Investments | | | | | \$68,741.30 |
| Secondary Checking Accounts | | | | | \$0.00 |
| Available Primary Checking Balance | | | | | \$2,431,447.18 |

Last reconciled to bank: 12/31/2025 – Total other adjusting factors: \$0.00

CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES

Office of CLEARCREEK TOWNSHIP

FAIRFIELD County, Ohio. December 31,2025

To the County Auditor of said County:FAIRFIELD

The following is the total amount from all available for expenditures from each fund set up in the tax budget, with the balances that exist at the end of the fiscal year, December 31,2025

| FUND TYPE/CLASSIFICATIONS | Cash Balance as of 12/31/2025 | Reserved for Encumbrance as of 12/31/2025 | Reserved for Non-Spendable Balance as of 12/31/2025 | Reserve Balance Accounts (5705.13(A)(1) & 5705.132) | Advances Not Repaid | Carryover Balances Available for Appropriations | Total Amount from all Sources Available for Expenditures | Total Amount Available plus Balances |
|----------------------------------|--------------------------------------|--|--|--|----------------------------|--|---|---|
| GOVERNMENTAL FUND TYPE | | | | | | | | |
| General Fund | \$490,159.00 | \$26,534.26 | | | | \$463,624.74 | \$294,550.00 | \$758,174.74 |
| Special Revenue Funds | \$1,491,792.57 | \$323,271.04 | | | | \$1,168,521.53 | \$1,003,100.00 | \$2,171,621.53 |
| Capital Projects Funds | \$137,985.54 | | | | | \$137,985.54 | \$376,916.82 | \$514,902.36 |
| Permanent Funds | \$78,334.55 | | | | | \$78,334.55 | \$3,000.00 | \$81,334.55 |
| TOTAL GOVERNMENTAL FUND TYPE | \$2,198,271.66 | \$349,805.30 | | | | \$1,848,466.36 | \$1,677,566.82 | \$3,526,033.18 |
| PROPRIETARY FUND TYPE | | | | | | | | |
| TOTAL PROPRIETARY FUND TYPE | | | | | | | | |
| FIDUCIARY FUND TYPE | | | | | | | | |
| TOTAL FIDUCIARY FUND TYPE | | | | | | | | |
| TOTAL ALL FUNDS: | \$2,198,271.66 | \$349,805.30 | | | | \$1,848,466.36 | \$1,677,566.82 | \$3,526,033.18 |

| FUND TYPE/CLASSIFICATIONS | Cash Balance as of 12/31/2025 | Reserved for Encumbrance as of 12/31/2025 | Reserved for Non-Spendable Balance as of 12/31/2025 | Reserve Balance Accounts (5705.13(A)(1) & 5705.132) | Advances Not Repaid | Carryover Balances Available for Appropriations | Total Amount from all Sources Available for Expenditures | Total Amount Available plus Balances |
|--------------------------------------|-------------------------------|---|---|---|---------------------|---|--|--------------------------------------|
| GOVERNMENTAL FUND TYPE | | | | | | | | |
| General Fund | | | | | | | | |
| General | \$490,159.00 | \$26,534.26 | | | | \$463,624.74 | \$294,550.00 | \$758,174.74 |
| Total General Fund | \$490,159.00 | \$26,534.26 | | | | \$463,624.74 | \$294,550.00 | \$758,174.74 |
| Special Revenue Funds | | | | | | | | |
| Motor Vehicle License Tax | \$62,284.49 | \$891.97 | | | | \$61,392.52 | \$14,850.00 | \$76,242.52 |
| Gasoline Tax | \$203,972.67 | \$44,867.87 | | | | \$159,104.80 | \$130,350.00 | \$289,454.80 |
| Road and Bridge | \$348,296.63 | \$109,535.65 | | | | \$238,760.98 | \$353,200.00 | \$591,960.98 |
| Cemetery | \$51,467.46 | \$7,366.10 | | | | \$44,101.36 | \$26,000.00 | \$70,101.36 |
| Fire District | \$158,976.35 | \$45,737.42 | | | | \$113,238.93 | \$170,500.00 | \$283,738.93 |
| Road District | \$11,056.95 | \$267.98 | | | | \$10,788.97 | | \$10,788.97 |
| Emergency Medical Services | \$355,261.96 | \$114,604.05 | | | | \$240,657.91 | \$268,200.00 | \$508,857.91 |
| Permissive Motor Vehicle License Tax | \$300,476.06 | | | | | \$300,476.06 | \$40,000.00 | \$340,476.06 |
| Total Special Revenue Funds | \$1,491,792.57 | \$323,271.04 | | | | \$1,168,521.53 | \$1,003,100.00 | \$2,171,621.53 |
| Capital Projects Funds | | | | | | | | |
| Miscellaneous Capital Projects | \$137,985.54 | | | | | \$137,985.54 | \$25,000.00 | \$162,985.54 |
| Miscellaneous Capital Projects | | | | | | | \$189,113.77 | \$189,113.77 |
| Miscellaneous Capital Projects | | | | | | | \$162,803.05 | \$162,803.05 |
| Total Capital Projects Funds | \$137,985.54 | | | | | \$137,985.54 | \$376,916.82 | \$514,902.36 |
| Permanent Funds | | | | | | | | |
| CEMETERY BEQUEST | \$78,334.55 | | | | | \$78,334.55 | \$3,000.00 | \$81,334.55 |
| Total Permanent Funds | \$78,334.55 | | | | | \$78,334.55 | \$3,000.00 | \$81,334.55 |
| TOTAL GOVERNMENTAL FUND TYPE | \$2,198,271.66 | \$349,805.30 | | | | \$1,848,466.36 | \$1,677,566.82 | \$3,526,033.18 |
| PROPRIETARY FUND TYPE | | | | | | | | |
| TOTAL PROPRIETARY FUND TYPE | | | | | | | | |
| FIDUCIARY FUND TYPE | | | | | | | | |
| TOTAL FIDUCIARY FUND TYPE | | | | | | | | |
| TOTAL ALL FUNDS | \$2,198,271.66 | \$349,805.30 | | | | \$1,848,466.36 | \$1,677,566.82 | \$3,526,033.18 |

_____ Budget

_____ Commission

Appropriation Status

By Fund
As Of 2/13/2026

Fund: Miscellaneous Capital Projects
 Pooled Balance: \$137,985.54
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$137,985.54

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|--|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 4910-760-720-0000 | Buildings | \$0.00 | \$0.00 | \$137,985.54 | \$0.00 | \$0.00 | \$137,985.54 | 0.000% |
| | Miscellaneous Capital Projects Fund Total: | \$0.00 | \$0.00 | \$137,985.54 | \$0.00 | \$0.00 | \$137,985.54 | 0.000% |

Fund: Miscellaneous Capital Projects
 Pooled Balance: \$164,113.77
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$164,113.77

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|--|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 4911-760-740-0000 | Machinery, Equipment and Furniture | \$0.00 | \$0.00 | \$164,113.77 | \$0.00 | \$0.00 | \$164,113.77 | 0.000% |
| | Miscellaneous Capital Projects Fund Total: | \$0.00 | \$0.00 | \$164,113.77 | \$0.00 | \$0.00 | \$164,113.77 | 0.000% |

Fund: Miscellaneous Capital Projects
 Pooled Balance: \$137,803.05
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$137,803.05

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|--|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 4912-760-740-0000 | Machinery, Equipment and Furniture | \$0.00 | \$0.00 | \$137,803.05 | \$0.00 | \$0.00 | \$137,803.05 | 0.000% |
| | Miscellaneous Capital Projects Fund Total: | \$0.00 | \$0.00 | \$137,803.05 | \$0.00 | \$0.00 | \$137,803.05 | 0.000% |
| | Report Total: | \$0.00 | \$0.00 | \$439,902.36 | \$0.00 | \$0.00 | \$439,902.36 | 0.000% |

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

Fiscal Year: 2026

Taxing Authority: Fairfield County District Library

Submitted By: ALYSSA ENGLAND

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 | \$2,296,209.57 | \$1,912,000.00 | \$3,096,000.00 | \$7,304,209.57 |
| Special Revenue Fund | \$1,077,310.80 | \$0.00 | \$10,000.00 | \$1,087,310.80 |
| Capital Projects Fund | \$1,447,097.51 | \$0.00 | \$0.00 | \$1,447,097.51 |
| Fiduciary Fund | \$56,576.36 | \$0.00 | \$0.00 | \$56,576.36 |
| Total All Funds | \$4,877,194.24 | \$1,912,000.00 | \$3,106,000.00 | \$9,895,194.24 |

Alyssa England,
 Fairfield County District Library
 219 N. Broad Street
 Lancaster, Ohio, 43130

Carri L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

Fiscal Year: 2026
 Taxing Authority: Fairfield County District Library
 Submitted By: ALYSSA ENGLAND

| 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 | | | | | | | | | | | | | |
| 101 - General Fund | \$2,494,453.21 | \$0.00 | \$198,243.64 | \$2,296,209.57 | \$1,912,000.00 | \$25,000.00 | \$0.00 | \$3,071,000.00 | \$5,008,000.00 | \$7,304,209.57 | \$5,812,500.00 | \$1,491,709.57 | |
| Capital Projects Fund | | | | | | | | | | | | | |
| 424 - Building Improvements | \$1,447,097.51 | \$0.00 | \$0.00 | \$1,447,097.51 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,447,097.51 | \$150,000.00 | \$1,297,097.51 | |
| Special Revenue Fund | | | | | | | | | | | | | |
| 220 - Contributions, Gifts and Donations | \$1,077,310.80 | \$0.00 | \$0.00 | \$1,077,310.80 | \$0.00 | \$0.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$1,087,310.80 | \$2,000.00 | \$1,085,310.80 | |
| Fiduciary Fund | | | | | | | | | | | | | |
| 801-805 Permanent Trust Funds | \$56,576.36 | \$0.00 | \$0.00 | \$56,576.36 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$56,576.36 | \$0.00 | \$56,576.36 | |
| Total All Funds | \$5,075,437.88 | \$0.00 | \$198,243.64 | \$4,877,194.24 | \$1,912,000.00 | \$25,000.00 | \$0.00 | \$3,081,000.00 | \$5,018,000.00 | \$9,895,194.24 | \$5,964,500.00 | \$3,930,694.24 | |

| FUND CLASSIFICATION/NAME | Cash Balance as of December 31, 2024 | Encumbrances as of December 31, 2024 | Advances Not Repaid | Carryover Balance Available for Appropriation | Total Amount from all Sources Available For Expenditures | Total Amount Available plus Balances |
|-------------------------------------|--------------------------------------|--------------------------------------|---------------------|---|--|--------------------------------------|
| GOVERNMENT FUND TYPES | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXX | XXXXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXXXX |
| General Fund 101 | 2,494,453.21 | 198,243.64 | | 2,296,209.57 | 5,008,000.00 | 7,304,209.57 |
| | | | | 0.00 | 0.00 | 0.00 |
| | | | | | | 0.00 |
| SPECIAL REVENUE FUNDS | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX |
| Gifts - Restricted #220 | 1,077,310.80 | 0.00 | | 1,077,310.80 | 10,000.00 | 1,087,310.80 |
| | | | | | | 0.00 |
| | | | | | | 0.00 |
| TOTAL SPECIAL REVENUE FUNDS | 1,077,310.80 | 0.00 | 0.00 | 1,077,310.80 | 10,000.00 | 1,087,310.80 |
| | | | | | | |
| DEBT SERVICE FUNDS | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DEBT SERVICE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | |
| CAPITAL PROJECTS FUNDS | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX |
| Improvements to Buildings - 424 | 1,447,097.51 | 0.00 | | 1,447,097.51 | 0.00 | 1,447,097.51 |
| | | | | 0.00 | 0.00 | 0.00 |
| TOTAL CAPITAL PROJECTS FUNDS | 1,447,097.51 | 0.00 | 0.00 | 1,447,097.51 | 0.00 | 1,447,097.51 |
| | | | | | | |
| SPECIAL ASSESSMENT FUND | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL GOVERNMENT FUNDS | 5,018,861.52 | 198,243.64 | 0.00 | 4,820,617.88 | 5,018,000.00 | 9,838,617.88 |
| | | | | | | |
| | | | | | | |

| FIDUCIARY FUND TYPES | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX |
|------------------------------|---------------------|-------------------|--------------|---------------------|--------------|--------------|---------------------|---------------------|
| TRUST FUNDS | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX |
| 801 Fritz Trust Fund | 15,897.49 | 0.00 | 0.00 | 15,897.49 | 0.00 | 0.00 | 15,897.49 | 15,897.49 |
| 802 Martin Trust Fund | 4,738.23 | 0.00 | 0.00 | 4,738.23 | 0.00 | 0.00 | 4,738.23 | 4,738.23 |
| 803 Beougher Trust Fund | 9,688.18 | 0.00 | 0.00 | 9,688.18 | 0.00 | 0.00 | 9,688.18 | 9,688.18 |
| 804 Gilmore Trust Fund | 26,252.46 | 0.00 | 0.00 | 26,252.46 | 0.00 | 0.00 | 26,252.46 | 26,252.46 |
| | | | | | | | 0.00 | 0.00 |
| | | | | | | | | |
| | | | | | | | | |
| TOTAL FIDUCIARY FUNDS | 56,576.36 | 0.00 | 0.00 | 56,576.36 | 0.00 | 0.00 | 56,576.36 | 56,576.36 |
| | | | | | | | | |
| | | | | | | | | |
| TOTAL ALL FUNDS | 5,075,437.88 | 198,243.64 | 0.00 | 4,877,194.24 | 0.00 | 0.00 | 5,018,000.00 | 9,895,194.24 |

**CERTIFICATE OF THE TOTAL AMOUNT
FROM ALL SOURCES AVAILABLE FOR
EXPENDITURES, AND BALANCES**

Fairfield County District Library
GOVERNMENTAL NAME

Fairfield
COUNTY, OHIO

2026

Filed _____, 20____

County Auditor

Deputy

Alyssa England

Signed:

Fiscal Officer

| GENERAL FUND | 2026 |
|---|-----------------------|
| REVENUE | |
| 1000 General Property Tax | \$1,925,000.00 |
| 2100 Federal Grants-in-Aid | \$21,710.00 |
| 2110 Federal Grants/Erate | \$24,000.00 |
| 2220 State Grant-Restricted | \$0.00 |
| 2200 State Income Tax (PLF) | \$2,783,000.00 |
| 2230 Rollbacks & Homestead | \$24,000.00 |
| 3000 Patron Fines & Fees | \$20,000.00 |
| 4000 Earnings on Investments/Interest | \$198,290.00 |
| 6000 Contributions | \$7,000.00 |
| 8000 Miscellaneous | \$5,000.00 |
| Total Revenue | \$5,008,000.00 |
| Plus: Carryover of Designated But Unencumbered Funds | \$2,296,209.57 |
| Total Sources - funds to be Appropriated | \$7,304,209.57 |

| SPECIAL REVENUE FUND | 2026 |
|---|-----------------------|
| REVENUE | |
| 2000 Federal, State & Local Grants-in-Aid | \$0.00 |
| 4000 Investmenstments/Interest | \$8,000.00 |
| 6000 Restricted Contributions, Gifts & Donations | |
| Misc. Restricted Donations | \$2,000.00 |
| Faber for Baltimore Donationa | \$0.00 |
| 8000 Miscellaneous | \$0.00 |
| Total Revenue | \$10,000.00 |
| Plus: Carryover of Designated But Unencumbered Funds | \$1,077,310.80 |
| Total Sources - funds to be Appropriated | \$1,087,310.80 |

| Capitla Projects Fund | 2026 |
|---|-----------------------|
| REVENUE | |
| 9000 Interfund Transfers/Advances | \$0.00 |
| Total Revenue | \$0.00 |
| Plus: Carryover of Designated But Unencumbered Funds | \$1,447,097.51 |
| Total Sources - funds for appropriations | \$1,447,097.51 |

| Fudiciary Fund | 2026 |
|---|--------------------|
| REVENUE | |
| Trust & Agency Funds- #801-805 | \$0.00 |
| Total Revenue | \$0.00 |
| Plus: Carryover of Designated But Unencumbered Funds | \$56,576.36 |
| Total Sources - funds for appropriations | \$56,576.36 |

| | |
|----------------------|-----------------------|
| General Fund | \$7,304,209.57 |
| Special Revenue Fund | \$1,087,310.80 |
| Capital Fund | \$1,447,097.51 |
| Permanent funds | \$56,576.36 |
| Total | \$9,895,194.24 |



December 22, 2025

FILED
DEC 24 2025

Dr. Carri Brown
Fairfield County Auditor
210 East Main Street
Lancaster, OH 43130

Carri L. Brown
County Auditor, Fairfield County, Ohio

Dear Dr. Brown:

During the November 18, 2025 Board meeting of the Fairfield County District Library Trustees, the following resolution was passed:

78-25 2026 TEMPORARY BUDGET

Be it resolved, upon motion by Makaila Tussing, seconded by Margaret Quamme, that the Board of Trustees approves the attached 2026 Temporary Budget.

Roll call vote: Mark Bohach, "Aye"; Lisa Evangelista, "Aye"; Margaret Quamme, "Aye"; and Makaila Tussing, "Aye". The President declared the motion adopted.

If you have any questions, please do not hesitate to contact me.

Sincerely,

Alyssa England

Alyssa England
Fiscal Officer

AE/ly

1947

Fairfield County District Library
2026
Temporary Budget Appropriations

101-GENERAL FUND

APPROPRIATIONS

1000 Salaries and Benefits

| | |
|--------------------------------|--------------|
| 1100 Salaries & Leave Benefits | 2,920,000.00 |
| 1400 Retirement Benefits | 398,000.00 |
| 1600 Insurance Benefits | 556,000.00 |
| 1900 Other Employee Benefits | 9,000.00 |
| Total Salaries & Benefits | 3,883,000.00 |

2000 Supplies

| | |
|------------------------------------|------------|
| 2100 General Supplies | 63,000.00 |
| 2200 Property | 65,000.00 |
| 2300 Vehicle Fuel Supplies & parts | 5,000.00 |
| 2900 Other Supplies | 0.00 |
| Total Supplies | 133,000.00 |

3000 Purchased & Contracted Services

| | |
|--|------------|
| 3100 Travel & Meeting Expense | 17,000.00 |
| 3200 Communication, Publicity and Printing | 95,000.00 |
| 3300 Property Maintenance & Repair | 214,000.00 |
| 3400 Insurance | 41,500.00 |
| 3500 Rent/Leases | 28,000.00 |
| 3600 Utilities | 114,000.00 |
| 3700 Professional Services | 340,000.00 |
| 3800 Library Materials Control Services | 35,000.00 |
| 3900 Other Contracts & Purchased Services | 0.00 |
| Total Purchased & Contracted Services | 884,500.00 |

4000 Library Materials and Information

| | |
|--|------------|
| 4100 Books | 295,000.00 |
| 4200 Periodicals | 17,000.00 |
| 4300 Audiovisual Materials | 47,500.00 |
| 4500 Computer Services and Information | 255,000.00 |
| 4600 Inter-Library Loan Fees/Charges | 0.00 |
| 4700 Library Material Repairs | 0.00 |
| 4900 Library Material-all other | 7,000.00 |
| Total Library Materials & Information | 621,500.00 |

5000 Capital Outlay

| | |
|----------------------------|------------|
| 5200 Land-Improvement | 0.00 |
| 5400 Building Improvements | 75,000.00 |
| 5500 Furniture & Fixtures | 65,000.00 |
| 5700 Motor Vehicles | 0.00 |
| 5900 Other Capital Outlay | 0.00 |
| Total Capital Outlay | 140,000.00 |

Fairfield County District Library
2026
Temporary Budget Appropriations

7000 Other Objects

| | |
|-----------------------------------|------------------|
| 7100 Dues & Memberships | 21,000.00 |
| 7200 Taxes and Assessments | 0.00 |
| 7300 Judgements & Findings | 0.00 |
| 7500 Refunds & Reimbursements | 500.00 |
| 7900 Other Miscellaneous Expenses | 0.00 |
| Total Other Objects | <u>21,500.00</u> |

| | |
|--------------------|-----------|
| 8900 Contingency | 50,000.00 |
| 9900 Transfers Out | 0.00 |

| | |
|--|----------------------------|
| TOTAL GENERAL FUND APPROPRIATIONS | <u><u>5,733,500.00</u></u> |
|--|----------------------------|

Fairfield County District Library
2026 Temporary Budget Appropriations

SPECIAL REVENUE FUND

220 Gifts, Contributions & Donations

APPROPRIATIONS

| | |
|--------------------------------------|----------|
| 2100 Supplies | 1,000.00 |
| 3200 Printing & Publicity | 0.00 |
| 3300 Property Maintenance | 0.00 |
| 3700 Professional Services | 0.00 |
| 4000 Library Materials & Information | 1,000.00 |
| 5400 Building Improvements | 0.00 |
| 5500 Furniture & Equipment | 0.00 |

TOTAL SPECIAL REVENUE FUND APPROPRIATIONS

\$2,000.00

Fairfield County District Library
2026 Temporary Budget Appropriations

424 Capital Projects Fund

APPROPRIATIONS

Capital Outlay

424

Improvement to Buildings

100,000.00

TOTAL CAPITAL PROJECTS FUND APPROPRIATIONS

\$100,000.00

Fairfield County District Library
2026 Temporary Budget Appropriations

Fidiciary Fund

801 through 805 Non Expendable Trust Funds

APPROPRIATIONS

| Fund No. | Object Code | Description | |
|----------|-------------|---------------------|--------|
| 801 | | Fritz Trust Fund | \$0.00 |
| 802 | | Martin Trust Fund | \$0.00 |
| 803 | | Beougher Trust Fund | \$0.00 |
| 804 | | Gilmore Trust Fund | \$0.00 |
| 805 | | O'Leary Trust Fund | \$0.00 |

TOTAL APPROPRIATION

\$0.00

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

Fiscal Year: 2026

Taxing Authority: Liberty Township

Submitted By: RICK MAY

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 | \$275,325.62 | \$213,200.00 | \$181,037.50 | \$669,563.12 |
| Special Revenue Fund | \$680,798.24 | \$377,400.00 | \$299,900.00 | \$1,358,098.24 |
| Total All Funds | \$956,123.86 | \$590,600.00 | \$480,937.50 | \$2,027,661.36 |

Rick May,
 Liberty Township
 2960 Reynoldsburg Baltimore Rd
 Baltimore, Ohio, 43105

Cari L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

Fiscal Year: 2026
 Taxing Authority: Liberty Township
 Submitted By: RICK MAY

| 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 | \$292,910.20 | \$0.00 | \$17,584.58 | \$275,325.62 | \$213,200.00 | \$29,500.00 | \$0.00 | \$151,537.50 | \$394,237.50 | \$669,563.12 | \$154,128.28 | \$515,434.84 | |
| Special Revenue Fund | | | | | | | | | | | | | |
| 2011 Motor Vehicle License Tax Fund | \$29,570.08 | \$0.00 | \$0.00 | \$29,570.08 | \$0.00 | \$0.00 | \$0.00 | \$22,300.00 | \$22,300.00 | \$51,870.08 | \$7,500.00 | \$44,370.08 | |
| 2021 Gasoline Tax Fund | \$223,415.37 | \$0.00 | \$0.00 | \$223,415.37 | \$0.00 | \$0.00 | \$0.00 | \$161,100.00 | \$161,100.00 | \$384,515.37 | \$29,625.00 | \$354,890.37 | |
| 2031 Road & Bridge Fund | \$404,957.90 | \$0.00 | \$18,446.11 | \$386,511.79 | \$377,400.00 | \$53,000.00 | \$0.00 | \$0.00 | \$430,400.00 | \$816,911.79 | \$141,000.00 | \$675,911.79 | |
| 2231 M.V.L. Permissive Tax Fund | \$41,301.00 | \$0.00 | \$0.00 | \$41,301.00 | \$0.00 | \$0.00 | \$0.00 | \$63,500.00 | \$63,500.00 | \$104,801.00 | \$10,000.00 | \$94,801.00 | |
| Total All Funds | \$992,154.55 | \$0.00 | \$36,030.69 | \$956,123.86 | \$590,600.00 | \$82,500.00 | \$0.00 | \$398,437.50 | \$1,071,537.50 | \$2,027,661.36 | \$342,253.28 | \$1,685,408.08 | |

CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES

Office of LIBERTY TOWNSHIP

FAIRFIELD County, Ohio, December 31, 2025

To the County Auditor of said County: FAIRFIELD
 The following is the total amount from all available for expenditures from each fund set up in the tax budget, with the balances that exist at the end of the fiscal year, December 31, 2025

| FUND TYPE/CLASSIFICATIONS | Cash Balance as of 12/31/2025 | Reserved for Encumbrance as of 12/31/2025 | Reserved for Non-Spendable Balance as of 12/31/2025 | Reserve Balance Accounts (5705.13(A)(1) & 5705.132) | Advances Not Repaid | Carryover Balances Available for Appropriations | Total Amount from all Sources Available for Expenditures | Total Amount Available plus Balances |
|-------------------------------|-------------------------------|---|---|---|---------------------|---|--|--------------------------------------|
| | | | | | | | | |
| GOVERNMENTAL FUND TYPE | | | | | | | | |
| General Fund | \$292,910.20 | \$17,584.58 | | | | \$275,325.62 | \$324,237.50 | \$599,563.12 |
| Special Revenue Funds | \$710,512.42 | \$29,406.83 | | | | \$681,105.59 | \$677,300.00 | \$1,358,405.59 |
| Debt Service Funds | | | | | | | | |
| Capital Projects Funds | | | | | | | | |
| TOTAL GOVERNMENTAL FUND TYPE | \$1,003,422.62 | \$46,991.41 | | | | \$956,431.21 | \$1,001,537.50 | \$1,957,968.71 |
| PROPRIETARY FUND TYPE | | | | | | | | |
| TOTAL PROPRIETARY FUND TYPE | | | | | | | | |
| FIDUCIARY FUND TYPE | | | | | | | | |
| Custodial Funds | | | | | | | | |
| Investment Trust Funds | \$13,500.00 | | | | | \$13,500.00 | | \$13,500.00 |
| Private - Purpose Trust Funds | | | | | | | | |
| TOTAL FIDUCIARY FUND TYPE | \$13,500.00 | | | | | \$13,500.00 | | \$13,500.00 |
| TOTAL ALL FUNDS: | \$1,016,922.62 | \$46,991.41 | | | | \$969,931.21 | \$1,001,537.50 | \$1,971,468.71 |

FUND TYPE/CLASSIFICATIONS

GOVERNMENTAL FUND TYPE

General Fund
 Total General Fund
 Special Revenue Funds
 Motor Vehicle License Tax
 Gasoline Tax
 Road and Bridge
 Permissive Motor Vehicle License Tax
 Coronavirus Relief Fund
 American Rescue Plan
 Miscellaneous Special Revenue
 Total Special Revenue Funds
 Debt Service Funds
 Miscellaneous Debt Service
 Total Debt Service Funds
 Capital Projects Funds
 Public Works Commission Projects
 Total Capital Projects Funds
 TOTAL GOVERNMENTAL FUND TYPE
 PROPRIETARY FUND TYPE
 TOTAL PROPRIETARY FUND TYPE
 FIDUCIARY FUND TYPE
 Custodial Funds
 Custodial Right of Way
 Custodial-Fire Withhold Fund
 Total Custodial Funds
 Investment Trust Funds
 Investment Trust
 Total Investment Trust Funds
 Private - Purpose Trust Funds
 Private - Purpose Trust
 Total Private - Purpose Trust Funds
 TOTAL FIDUCIARY FUND TYPE
 TOTAL ALL FUNDS

| | Cash Balance as of 12/31/2025 | Reserved for Encumbrance as of 12/31/2025 | Reserved for Non- Spendable Balance as of 12/31/2025 | Reserve Balance Accounts (5705.13(A))(1) & 5705.132) | Advances Not Repaid | Carryover Balances Available for Appropriations | Total Amount from all Sources Available for Expenditures | Total Amount Available plus Balances |
|--------------------------------------|----------------------------------|---|--|---|------------------------|---|---|--|
| General | \$292,910.20 | \$17,564.58 | | | | \$275,325.62 | \$324,237.50 | \$599,563.12 |
| Total General Fund | \$292,910.20 | \$17,564.58 | | | | \$275,325.62 | \$324,237.50 | \$599,563.12 |
| Special Revenue Funds | | | | | | | | |
| Motor Vehicle License Tax | \$29,570.08 | | | | | \$29,570.08 | \$22,300.00 | \$51,870.08 |
| Gasoline Tax | \$223,415.37 | | | | | \$223,415.37 | \$161,100.00 | \$384,515.37 |
| Road and Bridge | \$404,957.90 | \$18,446.11 | | | | \$386,511.79 | \$430,400.00 | \$816,911.79 |
| Permissive Motor Vehicle License Tax | \$41,301.00 | | | | | \$41,301.00 | \$63,500.00 | \$104,801.00 |
| Coronavirus Relief Fund | | | | | | | | |
| American Rescue Plan | \$11,268.07 | \$10,960.72 | | | | \$307.35 | | \$307.35 |
| Miscellaneous Special Revenue | | | | | | | | |
| Total Special Revenue Funds | \$710,512.42 | \$29,406.83 | | | | \$681,105.59 | \$677,300.00 | \$1,358,405.59 |
| Debt Service Funds | | | | | | | | |
| Miscellaneous Debt Service | | | | | | | | |
| Total Debt Service Funds | | | | | | | | |
| Capital Projects Funds | | | | | | | | |
| Public Works Commission Projects | | | | | | | | |
| Total Capital Projects Funds | | | | | | | | |
| TOTAL GOVERNMENTAL FUND TYPE | \$1,003,422.62 | \$46,991.41 | | | | \$956,431.21 | \$1,001,537.50 | \$1,957,968.71 |
| PROPRIETARY FUND TYPE | | | | | | | | |
| TOTAL PROPRIETARY FUND TYPE | | | | | | | | |
| FIDUCIARY FUND TYPE | | | | | | | | |
| Custodial Funds | | | | | | | | |
| Custodial Right of Way | \$13,500.00 | | | | | \$13,500.00 | | \$13,500.00 |
| Custodial-Fire Withhold Fund | | | | | | | | |
| Total Custodial Funds | \$13,500.00 | | | | | \$13,500.00 | | \$13,500.00 |
| Investment Trust Funds | | | | | | | | |
| Investment Trust | | | | | | | | |
| Total Investment Trust Funds | | | | | | | | |
| Private - Purpose Trust Funds | | | | | | | | |
| Private - Purpose Trust | | | | | | | | |
| Total Private - Purpose Trust Funds | | | | | | | | |
| TOTAL FIDUCIARY FUND TYPE | \$13,500.00 | | | | | \$13,500.00 | | \$13,500.00 |
| TOTAL ALL FUNDS | \$1,016,922.62 | \$46,991.41 | | | | \$969,931.21 | \$1,001,537.50 | \$1,971,468.71 |

Budget

Commission

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

Fiscal Year: 2026

Taxing Authority: Liberty Union - Thurston L.S.D

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 | \$4,701,571.51 | \$6,318,500.00 | \$24,278,400.00 | \$35,298,471.51 |
| Special Revenue Fund | \$719,912.14 | \$0.00 | \$1,853,520.00 | \$2,573,432.14 |
| Debt Service Fund | \$1,011,005.04 | \$528,700.00 | \$649,500.00 | \$2,189,205.04 |
| Capital Projects Fund | \$6,220,682.36 | \$85,800.00 | \$782,100.00 | \$7,088,582.36 |
| Enterprise Fund | \$182,360.66 | \$0.00 | \$645,000.00 | \$827,360.66 |
| Internal Service Fund | \$67,870.52 | \$0.00 | \$3,449,000.00 | \$3,516,870.52 |
| Fiduciary Fund | \$12,987.92 | \$0.00 | \$58,000.00 | \$70,987.92 |
| Total All Funds | \$12,916,390.15 | \$6,933,000.00 | \$31,715,520.00 | \$51,564,910.15 |

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

Cari L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

Fiscal Year: 2026
 Taxing Authority: Liberty Union - Thurston L.S.D
 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 | | | | | | | | | | | | | |
| (001-0000) General Fund * | \$4,817,798.19 | \$0.00 | \$116,226.68 | \$4,701,571.51 | \$6,318,500.00 | \$778,400.00 | \$0.00 | \$23,500,000.00 | \$30,596,900.00 | \$35,298,471.51 | \$23,821,383.00 | \$11,477,088.51 | |
| Special Revenue Fund | | | | | | | | | | | | | |
| 018 Public School Support | \$48,240.92 | \$0.00 | \$0.00 | \$48,240.92 | \$0.00 | \$0.00 | \$0.00 | \$181,500.00 | \$181,500.00 | \$229,740.92 | \$166,500.00 | \$63,240.92 | |
| 019 M.H. Jennings | \$195.31 | \$0.00 | \$0.00 | \$195.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$195.31 | \$195.31 | \$0.00 | |
| 034 Classroom Facilities Maintenance HS | \$369,935.72 | \$0.00 | \$14,902.56 | \$355,033.16 | \$0.00 | \$0.00 | \$0.00 | \$73,720.00 | \$73,720.00 | \$428,753.16 | \$173,720.00 | \$255,033.16 | |
| 035 Termination Benefits (HB426) | \$58,118.28 | \$0.00 | \$0.00 | \$58,118.28 | \$0.00 | \$0.00 | \$0.00 | \$75,000.00 | \$75,000.00 | \$133,118.28 | \$75,000.00 | \$58,118.28 | |
| 200 Student Activity Fund | \$75,520.89 | \$0.00 | \$0.00 | \$75,520.89 | \$0.00 | \$0.00 | \$0.00 | \$165,000.00 | \$165,000.00 | \$240,520.89 | \$195,000.00 | \$45,520.89 | |
| 300 Athletics | \$152,504.54 | \$0.00 | \$0.00 | \$152,504.54 | \$0.00 | \$0.00 | \$0.00 | \$381,000.00 | \$381,000.00 | \$533,504.54 | \$461,000.00 | \$72,504.54 | |

| | | | | | | | | | | | | | |
|--|----------------|--------|--------------|----------------|--------------|-------------|--------|--------------|----------------|----------------|--------------|----------------|--|
| 499 Misc State Grants | \$29,977.62 | \$0.00 | \$0.00 | \$29,977.62 | \$0.00 | \$0.00 | \$0.00 | \$70,000.00 | \$70,000.00 | \$99,977.62 | \$70,000.00 | \$29,977.62 | |
| 516 9010 IDEA-B - FY2014 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$350,000.00 | \$350,000.00 | \$350,000.00 | \$350,000.00 | \$0.00 | |
| 572 9010 Title I A FY 23 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$365,800.00 | \$365,800.00 | \$365,800.00 | \$365,800.00 | \$0.00 | |
| 584 Title IV Part A Student Supports & Academic Enrichment | \$321.42 | \$0.00 | \$0.00 | \$321.42 | \$0.00 | \$0.00 | \$0.00 | \$32,000.00 | \$32,000.00 | \$32,321.42 | \$32,000.00 | \$321.42 | |
| 587 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 | \$12,500.00 | \$0.00 | |
| 590 Title VI R (Title II A) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$52,000.00 | \$52,000.00 | \$52,000.00 | \$52,000.00 | \$0.00 | |
| 599 Misc Federal Grants | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$95,000.00 | \$95,000.00 | \$95,000.00 | \$75,000.00 | \$20,000.00 | |
| Debt Service Fund | | | | | | | | | | | | | |
| 002-0000 Bond Retirement Fund | \$1,011,005.04 | \$0.00 | \$0.00 | \$1,011,005.04 | \$528,700.00 | \$69,500.00 | \$0.00 | \$580,000.00 | \$1,178,200.00 | \$2,189,205.04 | \$635,000.00 | \$1,554,205.04 | |
| Capital Projects Fund | | | | | | | | | | | | | |
| 003 Permanent Improvement * | \$266,771.23 | \$0.00 | \$0.00 | \$266,771.23 | \$85,800.00 | \$10,400.00 | \$0.00 | \$118,200.00 | \$214,400.00 | \$481,171.23 | \$200,000.00 | \$281,171.23 | |
| 004 Bldg | \$7,987.59 | \$0.00 | \$0.00 | \$7,987.59 | \$0.00 | \$0.00 | \$0.00 | \$3,500.00 | \$3,500.00 | \$11,487.59 | \$3,500.00 | \$7,987.59 | |
| 070 Capital Projects | \$6,296,118.64 | \$0.00 | \$350,195.10 | \$5,945,923.54 | \$0.00 | \$0.00 | \$0.00 | \$650,000.00 | \$650,000.00 | \$6,595,923.54 | \$775,000.00 | \$5,820,923.54 | |
| Enterprise Fund | | | | | | | | | | | | | |

| | | | | | | | | | | | | | |
|------------------------------|-----------------|--------|--------------|-----------------|----------------|--------------|--------|-----------------|-----------------|-----------------|-----------------|-----------------|--|
| 006 Food Service Fund | \$182,360.66 | \$0.00 | \$0.00 | \$182,360.66 | \$0.00 | \$0.00 | \$0.00 | \$645,000.00 | \$645,000.00 | \$827,360.66 | \$725,000.00 | \$102,360.66 | |
| Internal Service Fund | | | | | | | | | | | | | |
| 014 Rotary Fund | \$2,838.39 | \$0.00 | \$0.00 | \$2,838.39 | \$0.00 | \$0.00 | \$0.00 | \$4,000.00 | \$4,000.00 | \$6,838.39 | \$2,771.27 | \$4,067.12 | |
| 024 Employee Benefits Fund | \$65,032.13 | \$0.00 | \$0.00 | \$65,032.13 | \$0.00 | \$0.00 | \$0.00 | \$3,445,000.00 | \$3,445,000.00 | \$3,510,032.13 | \$2,928,382.00 | \$581,650.13 | |
| Fiduciary Fund | | | | | | | | | | | | | |
| 022 Custodial Refresh | \$12,987.92 | \$0.00 | \$0.00 | \$12,987.92 | \$0.00 | \$0.00 | \$0.00 | \$58,000.00 | \$58,000.00 | \$70,987.92 | \$50,000.00 | \$20,987.92 | |
| Total All Funds | \$13,397,714.49 | \$0.00 | \$481,324.34 | \$12,916,390.15 | \$6,933,000.00 | \$858,300.00 | \$0.00 | \$30,857,220.00 | \$38,648,520.00 | \$51,564,910.15 | \$31,169,751.58 | \$20,395,158.57 | |

40,000.00

PERMANENT APPROPRIATIONS

FISCAL YEAR 2026

LIBERTY UNION-THURSTON SCHOOL DISTRICT

February 9, 2026 BOARD MEETING

Rev.Code Sec. 5705.38

RESOLUTION:

Considered and approved the following permanent appropriations for:

Fiscal Year 2026

Shawn Hochradel Adopt the Resolution Bill Moore Seconded the Resolution

Vote: you Bill Moore you Shawn Shook you John Walter
you Caryl Catto you Shaun Hochradel Total
you Chad Sims you

| Fund | Fund # | Appropriation | Adjustment | Expendable | Fund Type | Grand Total |
|----------------------------------|--------|------------------------|---------------------|------------------------|-----------|------------------------|
| Governmental Fund Types | | | | | | |
| General | 001 | 23,821,383.00 | | 23,821,383.00 | | 23,821,383.00 |
| Special Revenue | | | | | | |
| Public School Support | 018 | 126,500.00 | 40,000.00 | 166,500.00 | | |
| Other Grant | 019 | 195.31 | | 195.31 | | |
| Classroom Facilities Maint. | 034 | 173,720.00 | | 173,720.00 | | |
| Termination of Benefits | 035 | 75,000.00 | | 75,000.00 | | |
| Student Managed Activity | 200 | 165,000.00 | 30,000.00 | 195,000.00 | | |
| District Managed Activity | 300 | 381,000.00 | 80,000.00 | 461,000.00 | | |
| Misc. State Grants | 499 | 70,000.00 | | 70,000.00 | | |
| IDEA Part B Grants | 516 | 350,000.00 | | 350,000.00 | | |
| Title I Disadvantaged Children | 572 | 365,800.00 | | 365,800.00 | | |
| Title IV, Part A Student Support | 584 | 32,000.00 | | 32,000.00 | | |
| IDEA Preschool-Handicapped | 587 | 12,500.00 | | 12,500.00 | | |
| Improving Teacher Quality | 590 | 52,000.00 | | 52,000.00 | | |
| Misc. Fed Grants Fund | 599 | 75,000.00 | | 75,000.00 | | 2,028,715.31 |
| Debt Service | | | | | | |
| Bond Retirement | 002 | 635,000.00 | | 635,000.00 | | 635,000.00 |
| Capital Projects | | | | | | |
| Permanent Improvement | 003 | 200,000.00 | | 200,000.00 | | |
| Building | 004 | 3,500.00 | | 3,500.00 | | |
| Capital Improvement | 070 | 775,000.00 | | 775,000.00 | | 978,500.00 |
| Proprietary Funds Types | | | | | | |
| Food Service | 006 | 650,000.00 | 75,000.00 | 725,000.00 | | 725,000.00 |
| Internal Service | | | | | | |
| Rotary-Internal Services | 014 | 2,771.27 | | 2,771.27 | | |
| Employee Benefits Self Ins | 024 | 2,528,382.00 | 400,000.00 | 2,928,382.00 | | 2,931,153.27 |
| Agency Fund | | | | | | |
| District Agency | 022 | 50,000.00 | | 50,000.00 | | 50,000.00 |
| GRAND TOTAL ALL FUNDS | | \$30,544,751.58 | \$625,000.00 | \$31,169,751.58 | | \$31,169,751.58 |

April Bolyard
 April Bolyard, Treasurer

Michael Johnson
 Michael Johnson, Superintendent

Shawn Shook
 President Board of Education

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

Fiscal Year: 2026

Taxing Authority: Richland Township

Submitted By: VICKI M. YOUNG

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 | \$220,566.31 | \$44,700.00 | \$41,876.54 | \$307,142.85 |
| Special Revenue Fund | \$2,982,354.92 | \$741,700.00 | \$268,293.61 | \$3,992,348.53 |
| Capital Projects Fund | \$1,428.57 | \$0.00 | \$0.00 | \$1,428.57 |
| Total All Funds | \$3,204,349.80 | \$786,400.00 | \$310,170.15 | \$4,300,919.95 |

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

Carri L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

Fiscal Year: 2026
 Taxing Authority: Richland Township
 Submitted By: VICKI M. YOUNG

| 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 | \$226,867.39 | \$0.00 | \$6,301.08 | \$220,566.31 | \$44,700.00 | \$5,500.00 | \$0.00 | \$36,376.54 | \$86,576.54 | \$307,142.85 | \$69,850.00 | \$237,292.85 | |
| Special Revenue Fund | | | | | | | | | | | | | |
| 2011 Motor Vehicle License Tax Fund | \$27,692.67 | \$0.00 | \$0.00 | \$27,692.67 | \$0.00 | \$0.00 | \$0.00 | \$7,241.93 | \$7,241.93 | \$34,934.60 | \$7,000.00 | \$27,934.60 | |
| 2021 Gasoline Tax Fund | \$357,990.07 | \$0.00 | \$157.23 | \$357,832.84 | \$0.00 | \$0.00 | \$0.00 | \$142,989.15 | \$142,989.15 | \$500,821.99 | \$101,000.00 | \$399,821.99 | |
| 2031 Road & Bridge Fund | \$446,832.69 | \$0.00 | \$10,783.10 | \$436,049.59 | \$139,400.00 | \$16,800.00 | \$0.00 | \$0.00 | \$156,200.00 | \$592,249.59 | \$144,700.00 | \$447,549.59 | |
| 2111 Fire Operating | \$2,144,784.53 | \$0.00 | \$104,056.39 | \$2,040,728.14 | \$602,300.00 | \$29,700.00 | \$0.00 | \$50,005.22 | \$682,005.22 | \$2,722,733.36 | \$679,300.00 | \$2,043,433.36 | |
| 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 | \$111,698.78 | \$0.00 | \$1,597.40 | \$110,101.38 | \$0.00 | \$0.00 | \$0.00 | \$21,557.31 | \$21,557.31 | \$131,658.69 | \$27,000.00 | \$104,658.69 | |

| 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 | \$0.00 | \$1,428.57 | \$1,428.57 | \$0.00 | |
| Total All Funds | \$3,327,245.00 | \$0.00 | \$122,895.20 | \$3,204,349.80 | \$786,400.00 | \$52,000.00 | \$0.00 | \$258,170.15 | \$1,096,570.15 | \$4,300,919.95 | \$1,040,228.87 | \$3,260,691.08 | | |

FUND TYPE/CLASSIFICATIONS

| GOVERNMENTAL FUND TYPE | Cash Balance as of Encumbrance as of 12/31/2025 | Reserved for 12/31/2025 | Reserved for Non-Spendable Balance as of 12/31/2025 | Reserve Balance Accounts (5705.13(A)(1) & 5705.132) | Advances Not Repaid | Carryover Balances Available for Appropriations | Total Amount from all Sources Available for Expenditures | Total Amount Available plus Balances |
|--------------------------------------|---|-------------------------|---|---|---------------------|---|--|--------------------------------------|
| General Fund | | | | | | | | |
| General | \$226,867.39 | \$6,301.08 | | | | \$220,566.31 | \$86,576.54 | \$307,142.85 |
| Total General Fund | \$226,867.39 | \$6,301.08 | | | | \$220,566.31 | \$86,576.54 | \$307,142.85 |
| Special Revenue Funds | | | | | | | | |
| Motor Vehicle License Tax | \$27,692.67 | | | | | | | |
| Gasoline Tax | \$357,990.07 | \$157.23 | | | | \$27,692.67 | \$7,241.93 | \$34,934.60 |
| Road and Bridge | \$446,832.69 | \$10,783.10 | | | | \$357,832.84 | \$142,989.15 | \$500,821.99 |
| Fire District | \$2,144,784.53 | \$104,056.39 | | | | \$436,049.59 | \$156,200.00 | \$592,249.59 |
| ODNR GRANT (FAIN 21-DG-11094200- | \$9,950.30 | | | | | \$2,040,728.14 | \$682,005.22 | \$2,722,733.36 |
| Permissive Motor Vehicle License Tax | \$11,698.78 | \$1,597.40 | | | | \$9,950.30 | \$21,557.31 | \$9,950.30 |
| Coronavirus Relief Fund | | | | | | \$110,101.38 | | \$131,658.69 |
| Coronavirus Relief Fund(Second | | | | | | | | |
| AMERICAN RESCUE PLAN ACT FUND | | | | | | | | |
| FEMA GRANT FIRE EMW-2002-FG- | | | | | | | | |
| Miscellaneous Special Revenue | | | | | | | | |
| Total Special Revenue Funds | \$3,098,949.04 | \$116,594.12 | | | | \$2,982,354.92 | \$1,009,993.61 | \$3,992,348.53 |
| Debt Service Funds | | | | | | | | |
| General (bond) (note) Retirement | | | | | | | | |
| FIRE - DEPT FUND | | | | | | | | |
| Total Debt Service Funds | | | | | | | | |
| Capital Projects Funds | | | | | | | | |
| ISSUE TWO MONIES | | | | | | | | |
| Miscellaneous Capital Projects | | | | | | | | |
| FEMA GRANT-TANKER | \$1,428.57 | | | | | \$1,428.57 | | \$1,428.57 |
| FEMA GRANT-EXTRICATION TOOLS | | | | | | | | |
| Total Capital Projects Funds | \$1,428.57 | | | | | \$1,428.57 | | \$1,428.57 |
| TOTAL GOVERNMENTAL FUND TYPE | \$3,327,245.00 | \$122,895.20 | | | | \$3,204,349.80 | \$1,096,570.15 | \$4,300,919.95 |
| TOTAL PROPRIETARY FUND TYPE | | | | | | | | |
| TOTAL PROPRIETARY FUND TYPE | | | | | | | | |
| TOTAL FIDUCIARY FUND TYPE | | | | | | | | |
| TOTAL FIDUCIARY FUND TYPE | | | | | | | | |
| TOTAL ALL FUNDS | \$3,327,245.00 | \$122,895.20 | | | | \$3,204,349.80 | \$1,096,570.15 | \$4,300,919.95 |

_____ Budget
 _____ Commission

CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES

Office of RICHLAND TOWNSHIP
FAIRFIELD County, Ohio, December 31, 2025

To the County Auditor of said County, FAIRFIELD
The following is the total amount from all available for expenditures from each fund set up in the tax budget, with the balances that exist
at the end of the fiscal year, December 31, 2025

| FUND TYPE/CLASSIFICATIONS | Cash Balance as of | Reserved for | Reserved for Non- | Reserve Balance | Advances Not | Carryover | Total Amount from | Total Amount |
|------------------------------|--------------------|---------------------------------|---------------------------------------|--|--------------|--|--|----------------------------|
| | 12/31/2025 | Encumbrance as of 12/31/2025 | Spendable Balance as of 12/31/2025 | Accounts (5705.13A)(1) & 5705.132) | Repaid | Balances Available for Appropriations | all Sources Available for Expenditures | Available plus Balances |
| GOVERNMENTAL FUND TYPE | | | | | | | | |
| General Fund | \$226,867.39 | \$6,301.08 | | | | \$220,566.31 | \$86,576.54 | \$307,142.85 |
| Special Revenue Funds | \$3,098,949.04 | \$116,594.12 | | | | \$2,982,354.92 | \$1,009,993.61 | \$3,992,348.53 |
| Debt Service Funds | | | | | | | | |
| Capital Projects Funds | \$1,428.57 | | | | | \$1,428.57 | | \$1,428.57 |
| TOTAL GOVERNMENTAL FUND TYPE | \$3,327,245.00 | \$122,895.20 | | | | \$3,204,349.80 | \$1,096,570.15 | \$4,300,919.95 |
| PROPRIETARY FUND TYPE | | | | | | | | |
| TOTAL PROPRIETARY FUND TYPE | | | | | | | | |
| FIDUCIARY FUND TYPE | | | | | | | | |
| TOTAL FIDUCIARY FUND TYPE | | | | | | | | |
| TOTAL ALL FUNDS: | \$3,327,245.00 | \$122,895.20 | | | | \$3,204,349.80 | \$1,096,570.15 | \$4,300,919.95 |

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

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 | \$465,700.00 | \$5,822,064.53 |
| 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 | \$552,175.00 | \$6,724,506.64 |

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

Carri L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

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 | \$464,447.57 | \$287,994.54 | |
| 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 | \$35,000.00 | \$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 | \$419,500.00 | \$563,944.38 | |
| 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 | \$657,509.00 | \$307,667.13 | |
| 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 | \$12,400.00 | \$17,170.01 | |
| 2191 - Fire Operating | \$1,576,804.40 | \$0.00 | \$1,694.72 | \$1,575,109.68 | \$650,000.00 | \$53,000.00 | \$0.00 | \$130,100.00 | \$833,100.00 | \$2,408,209.68 | \$909,866.50 | \$1,498,343.18 | |
| 2192 - Road Improvement Fund | \$729,555.64 | \$0.00 | \$613.68 | \$728,941.96 | \$325,000.00 | \$32,000.00 | \$0.00 | \$48,200.00 | \$405,200.00 | \$1,134,141.96 | \$822,580.00 | \$311,561.96 | |

| | | | | | | | | | | | | | |
|---|----------------|--------|------------|----------------|----------------|--------------|-------------|--------------|----------------|----------------|----------------|----------------|--|
| 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 | \$95,000.00 | \$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 | \$437,475.00 | \$1,854,175.00 | \$6,724,506.64 | \$3,416,303.30 | \$3,308,203.34 | |

Appropriation Status

By Fund
As Of 2/4/2026

Fund: General
Pooled Balance: \$599,173.48
Non-Pooled Balance: \$0.00
Total Cash Balance: \$599,173.48

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|--|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 1000-110-111-0000 | D Salaries - Trustees | \$8.44 | \$0.00 | \$26,000.00 | \$339.98 | \$2,274.11 | \$23,394.35 | 8.744% |
| 1000-110-121-0000 | D Salary - Township Fiscal Officer | \$128.52 | \$0.00 | \$32,000.00 | \$394.39 | \$3,590.48 | \$28,143.65 | 11.175% |
| 1000-110-122-0000 | D Salaries - Township Fiscal Officer's Staff | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-110-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$8,700.00 | \$0.00 | \$719.81 | \$7,980.19 | 8.274% |
| 1000-110-213-0000 | D Medicare | \$0.00 | \$0.00 | \$1,100.00 | \$0.00 | \$55.92 | \$1,044.08 | 5.084% |
| 1000-110-221-0000 | Medical/Hospitalization | \$0.00 | \$0.00 | \$25,000.00 | \$11,552.84 | \$47.88 | \$13,399.28 | 0.192% |
| 1000-110-222-0000 | Life Insurance | \$0.00 | \$0.00 | \$900.00 | \$717.00 | \$33.00 | \$150.00 | 3.667% |
| 1000-110-230-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$1,900.01 | \$0.00 | \$110.24 | \$1,789.77 | 5.802% |
| 1000-110-312-0000 | Auditing Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-110-313-0000 | Uniform Accounting Network Fees | \$0.00 | \$0.00 | \$5,040.00 | \$4,800.00 | \$0.00 | \$240.00 | 0.000% |
| 1000-110-314-0000 | D Tax Collection Fees | \$0.00 | \$0.00 | \$1,707.75 | \$0.00 | \$0.00 | \$1,707.75 | 0.000% |
| 1000-110-315-0000 | D Election Expenses | \$0.00 | \$0.00 | \$1,851.30 | \$0.00 | \$0.00 | \$1,851.30 | 0.000% |
| 1000-110-318-0000 | Training Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-110-345-0000 | Advertising | \$0.00 | \$0.00 | \$500.00 | \$450.00 | \$0.00 | \$50.00 | 0.000% |
| 1000-110-380-0000 | Insurance and Bonding | \$0.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-110-390-0000 | Other - Purchased Services | \$0.00 | \$0.00 | \$7,000.00 | \$2,449.29 | \$550.71 | \$4,000.00 | 7.867% |
| 1000-110-410-0000 | Office Supplies | \$0.00 | \$0.00 | \$1,600.00 | \$1,000.00 | \$0.00 | \$600.00 | 0.000% |
| 1000-110-599-0000 | Other - Other Expenses | \$0.00 | \$0.00 | \$8,000.00 | \$1,003.32 | \$996.68 | \$6,000.00 | 12.459% |
| 1000-110-730-0000 | Improvement of Sites | \$0.00 | \$0.00 | \$300,000.00 | \$0.00 | \$0.00 | \$300,000.00 | 0.000% |
| 1000-120-323-0000 | Repairs and Maintenance | \$0.00 | \$0.00 | \$3,500.00 | \$2,500.00 | \$0.00 | \$1,000.00 | 0.000% |
| 1000-120-341-0000 | Telephone | \$0.00 | \$0.00 | \$1,400.00 | \$906.68 | \$93.32 | \$400.00 | 6.666% |
| 1000-120-351-0000 | Electricity | \$0.00 | \$0.00 | \$1,400.00 | \$1,092.25 | \$107.75 | \$200.00 | 7.696% |
| 1000-120-352-0000 | Water and Sewage | \$0.00 | \$0.00 | \$780.00 | \$648.50 | \$81.50 | \$50.00 | 10.449% |
| 1000-120-353-0000 | Natural Gas | \$0.00 | \$0.00 | \$1,785.00 | \$1,466.00 | \$134.00 | \$185.00 | 7.507% |
| 1000-120-356-0000 | Internet / Cable | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-120-420-0000 | Operating Supplies | \$0.00 | \$0.00 | \$1,500.00 | \$1,000.00 | \$0.00 | \$500.00 | 0.000% |
| 1000-420-370-0000 | Payment to Another Political Subdivision | \$0.00 | \$0.00 | \$16,783.51 | \$16,783.51 | \$0.00 | \$0.00 | 0.000% |

Appropriation Status

By Fund

As Of 2/4/2026

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|---------------------|--------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 1000-510-300-0000 | Purchased Services | \$0.00 | \$0.00 | \$6,000.00 | \$5,000.00 | \$0.00 | \$1,000.00 | 0.000% |
| 1000-760-710-0000 | Land | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-910-910-0000 | D Transfers - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-920-920-0000 | D Advances - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| General Fund Total: | | \$136.96 | \$0.00 | \$464,447.57 | \$62,103.76 | \$8,795.40 | \$393,685.37 | 1.893% |

Fund: Motor Vehicle License Tax

Pooled Balance: \$131,987.48
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$131,987.48

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|---------------------------------------|-----------------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2011-330-381-0000 | Property Insurance Premiums | \$0.00 | \$0.00 | \$13,000.00 | \$13,000.00 | \$0.00 | \$0.00 | 0.000% |
| 2011-330-420-0000 | Operating Supplies | \$0.00 | \$0.00 | \$22,000.00 | \$15,000.00 | \$0.00 | \$7,000.00 | 0.000% |
| Motor Vehicle License Tax Fund Total: | | \$0.00 | \$0.00 | \$35,000.00 | \$28,000.00 | \$0.00 | \$7,000.00 | 0.000% |

Fund: Gasoline Tax

Pooled Balance: \$845,905.01
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$845,905.01

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|---|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2021-330-190-0000 | D Other - Salaries | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2021-330-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2021-330-213-0000 | D Medicare | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2021-330-318-0000 | Training Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2021-330-323-1000 | Repairs and Maintenance{VEHICLE MAINTENANCE & REPAIR} | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2021-330-360-0000 | Contracted Services | \$0.00 | \$0.00 | \$300,000.00 | \$14,807.00 | \$193.00 | \$285,000.00 | 0.064% |

Appropriation Status

By Fund

As Of 2/4/2026

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|--------------------------|------------------------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2021-330-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$2,000.00 | \$1,000.00 | \$0.00 | \$1,000.00 | 0.000% |
| 2021-330-420-0000 | Operating Supplies | \$0.00 | \$0.00 | \$15,000.00 | \$8,813.44 | \$1,186.56 | \$5,000.00 | 7.910% |
| 2021-330-730-0000 | Improvement of Sites | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2021-390-430-0000 | Small Tools and Minor Equipment | \$0.00 | \$0.00 | \$2,500.00 | \$0.00 | \$0.00 | \$2,500.00 | 0.000% |
| 2021-760-740-0000 | Machinery, Equipment and Furniture | \$0.00 | \$0.00 | \$100,000.00 | \$0.00 | \$0.00 | \$100,000.00 | 0.000% |
| 2021-760-750-0000 | Motor Vehicles | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Gasoline Tax Fund Total: | | \$0.00 | \$0.00 | \$419,500.00 | \$24,620.44 | \$1,379.56 | \$393,500.00 | 0.329% |

Fund: Road and Bridge

Pooled Balance: \$736,357.35

Non-Pooled Balance: \$0.00

Total Cash Balance: \$736,357.35

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-----------------------------|--|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2031-330-190-0000 | D Other - Salaries | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2031-330-221-0000 | Medical/Hospitalization | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2031-330-314-0000 | D Tax Collection Fees | \$0.00 | \$0.00 | \$4,500.00 | \$0.00 | \$0.00 | \$4,500.00 | 0.000% |
| 2031-330-323-2000 | Repairs and Maintenance{BUILDING MAINTENANCE & REPAIR} | \$0.00 | \$0.00 | \$55,000.00 | \$0.00 | \$0.00 | \$55,000.00 | 0.000% |
| 2031-330-341-0000 | Telephone | \$0.00 | \$0.00 | \$1,350.00 | \$1,180.00 | \$20.00 | \$150.00 | 1.481% |
| 2031-330-351-0000 | Electricity | \$0.00 | \$0.00 | \$2,050.00 | \$1,600.94 | \$199.06 | \$250.00 | 9.710% |
| 2031-330-352-0000 | Water and Sewage | \$0.00 | \$0.00 | \$832.00 | \$648.48 | \$81.52 | \$102.00 | 9.798% |
| 2031-330-353-0000 | Natural Gas | \$0.00 | \$0.00 | \$2,277.00 | \$2,116.00 | \$134.00 | \$27.00 | 5.885% |
| 2031-330-356-0000 | Internet / Cable | \$0.00 | \$0.00 | \$1,500.00 | \$926.68 | \$73.32 | \$500.00 | 4.888% |
| 2031-330-360-0000 | Contracted Services | \$0.00 | \$0.00 | \$375,000.00 | \$0.00 | \$0.00 | \$375,000.00 | 0.000% |
| 2031-330-420-0000 | Operating Supplies | \$0.00 | \$0.00 | \$140,000.00 | \$0.00 | \$0.00 | \$140,000.00 | 0.000% |
| 2031-760-730-0000 | Improvement of Sites | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2031-760-740-0000 | Machinery, Equipment and Furniture | \$0.00 | \$0.00 | \$75,000.00 | \$75,000.00 | \$0.00 | \$0.00 | 0.000% |
| Road and Bridge Fund Total: | | \$0.00 | \$0.00 | \$657,509.00 | \$81,472.10 | \$507.90 | \$575,529.00 | 0.077% |

Fund: Zoning

Report reflects selected information.

Appropriation Status

By Fund

As Of 2/4/2026

Pooled Balance: \$19,358.94
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$19,358.94

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|--------------------|---|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2181-130-131-0000 | D Salary - Administrator | \$20.30 | \$0.00 | \$7,000.00 | \$8.61 | \$661.29 | \$6,350.40 | 9.420% |
| 2181-130-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$119.36 | \$880.64 | 11.936% |
| 2181-130-213-0000 | D Medicare | \$0.00 | \$0.00 | \$300.00 | \$0.00 | \$9.42 | \$290.58 | 3.140% |
| 2181-130-230-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$300.00 | \$0.00 | \$0.00 | \$300.00 | 0.000% |
| 2181-130-360-0000 | Contracted Services | \$0.00 | \$0.00 | \$2,500.00 | \$1,560.75 | \$739.25 | \$200.00 | 29.570% |
| 2181-130-420-0000 | Operating Supplies | \$0.00 | \$0.00 | \$500.00 | \$250.00 | \$0.00 | \$250.00 | 0.000% |
| 2181-130-430-0000 | Small Tools and Minor Equipment | \$0.00 | \$0.00 | \$800.00 | \$0.00 | \$0.00 | \$800.00 | 0.000% |
| Zoning Fund Total: | | \$20.30 | \$0.00 | \$12,400.00 | \$1,819.36 | \$1,529.32 | \$9,071.62 | 12.313% |

Fund: Fire Operating

Pooled Balance: \$1,481,313.20
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$1,481,313.20

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|---------------------------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2191-110-356-0000 | Internet / Cable | \$0.00 | \$0.00 | \$1,360.00 | \$1,146.44 | \$153.56 | \$60.00 | 11.291% |
| 2191-220-111-0000 | D Salaries - Trustees | \$0.00 | \$0.00 | \$25,000.00 | \$73.66 | \$2,467.19 | \$22,459.15 | 9.869% |
| 2191-220-190-0000 | D Other - Salaries | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2191-220-190-0001 | D Other - Salaries{FULL TIME PAYROLL} | \$1,694.72 | \$0.00 | \$358,000.00 | \$1,793.72 | \$43,896.80 | \$314,004.20 | 12.204% |
| 2191-220-190-0002 | D Other - Salaries{PART TIME PAYROLL} | \$0.00 | \$0.00 | \$100,000.00 | \$257.97 | \$10,036.82 | \$89,705.21 | 10.037% |
| 2191-220-212-0000 | D Social Security | \$0.00 | \$0.00 | \$10,000.00 | \$0.00 | \$880.72 | \$9,119.28 | 8.807% |
| 2191-220-213-0000 | D Medicare | \$0.00 | \$0.00 | \$8,000.00 | \$0.00 | \$900.57 | \$7,099.43 | 11.257% |
| 2191-220-215-0000 | D Ohio Police and Fire Pension Fund | \$0.00 | \$0.00 | \$98,000.00 | \$0.00 | \$13,879.27 | \$84,120.73 | 14.163% |
| 2191-220-221-0000 | Medical/Hospitalization | \$0.00 | \$0.00 | \$40,950.00 | \$34,081.32 | \$120.12 | \$6,748.56 | 0.293% |
| 2191-220-222-0000 | Life Insurance | \$0.00 | \$0.00 | \$1,500.00 | \$1,402.50 | \$97.50 | \$0.00 | 6.500% |
| 2191-220-223-0000 | Dental Insurance | \$0.00 | \$0.00 | \$100.00 | \$73.43 | \$26.57 | \$0.00 | 26.570% |

Appropriation Status

By Fund

As Of 2/4/2026

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|----------------------------|--|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2191-220-224-0000 | Vision Insurance | \$0.00 | \$0.00 | \$100.00 | \$0.00 | \$0.00 | \$100.00 | 0.000% |
| 2191-220-229-0000 | Other - Insurance Benefits | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2191-220-230-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$7,950.00 | \$0.00 | \$420.29 | \$7,529.71 | 5.287% |
| 2191-220-240-0000 | D Unemployment Compensation | \$0.00 | \$0.00 | \$8,000.00 | \$0.00 | \$0.00 | \$8,000.00 | 0.000% |
| 2191-220-312-0000 | Auditing Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2191-220-314-0000 | D Tax Collection Fees | \$0.00 | \$0.00 | \$13,000.00 | \$0.00 | \$0.00 | \$13,000.00 | 0.000% |
| 2191-220-318-0000 | Training Services | \$0.00 | \$0.00 | \$3,500.00 | \$3,000.00 | \$0.00 | \$500.00 | 0.000% |
| 2191-220-323-1000 | Repairs and Maintenance{VEHICLE MAINTENANCE & REPAIR} | \$0.00 | \$0.00 | \$35,700.00 | \$29,485.00 | \$515.00 | \$5,700.00 | 1.443% |
| 2191-220-323-2000 | Repairs and Maintenance{BUILDING MAINTENANCE & REPAIR} | \$0.00 | \$0.00 | \$9,000.00 | \$0.00 | \$0.00 | \$9,000.00 | 0.000% |
| 2191-220-341-0000 | Telephone | \$0.00 | \$0.00 | \$2,800.00 | \$2,745.88 | \$54.12 | \$0.00 | 1.933% |
| 2191-220-351-0000 | Electricity | \$0.00 | \$0.00 | \$8,446.00 | \$7,553.29 | \$846.71 | \$46.00 | 10.025% |
| 2191-220-352-0000 | Water and Sewage | \$0.00 | \$0.00 | \$1,552.50 | \$1,329.98 | \$220.02 | \$2.50 | 14.172% |
| 2191-220-353-0000 | Natural Gas | \$0.00 | \$0.00 | \$8,858.00 | \$8,142.00 | \$708.00 | \$8.00 | 7.993% |
| 2191-220-356-0000 | Internet / Cable | \$0.00 | \$0.00 | \$2,000.00 | \$0.00 | \$0.00 | \$2,000.00 | 0.000% |
| 2191-220-360-0000 | Contracted Services | \$0.00 | \$0.00 | \$18,000.00 | \$15,000.00 | \$0.00 | \$3,000.00 | 0.000% |
| 2191-220-381-0000 | Property Insurance Premiums | \$0.00 | \$0.00 | \$22,500.00 | \$22,500.00 | \$0.00 | \$0.00 | 0.000% |
| 2191-220-410-0000 | Office Supplies | \$0.00 | \$0.00 | \$2,050.00 | \$1,500.00 | \$0.00 | \$550.00 | 0.000% |
| 2191-220-420-0000 | Operating Supplies | \$0.00 | \$0.00 | \$14,500.00 | \$13,131.56 | \$368.44 | \$1,000.00 | 2.541% |
| 2191-220-430-0000 | Small Tools and Minor Equipment | \$0.00 | \$0.00 | \$3,500.00 | \$3,500.00 | \$0.00 | \$0.00 | 0.000% |
| 2191-220-490-0000 | Other - Supplies and Materials | \$0.00 | \$0.00 | \$2,500.00 | \$2,000.00 | \$0.00 | \$500.00 | 0.000% |
| 2191-220-599-0000 | Other - Other Expenses | \$0.00 | \$0.00 | \$2,000.00 | \$937.02 | \$562.98 | \$500.00 | 28.149% |
| 2191-230-310-0000 | Professional and Technical Services | \$0.00 | \$0.00 | \$19,000.00 | \$15,000.00 | \$0.00 | \$4,000.00 | 0.000% |
| 2191-230-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$25,000.00 | \$16,872.87 | \$3,127.13 | \$5,000.00 | 12.509% |
| 2191-760-730-0000 | Improvement of Sites | \$0.00 | \$0.00 | \$2,000.00 | \$0.00 | \$0.00 | \$2,000.00 | 0.000% |
| 2191-760-740-0000 | Machinery, Equipment and Furniture | \$0.00 | \$0.00 | \$30,000.00 | \$20,000.00 | \$0.00 | \$10,000.00 | 0.000% |
| 2191-910-910-0000 | D Transfers - Out | \$0.00 | \$0.00 | \$25,000.00 | \$0.00 | \$25,000.00 | \$0.00 | 100.000% |
| Fire Operating Fund Total: | | \$1,694.72 | \$0.00 | \$909,866.50 | \$201,526.64 | \$104,281.81 | \$605,752.77 | 11.440% |

Fund: Road Improvement

Pooled Balance: \$709,502.12

Non-Pooled Balance: \$0.00

Total Cash Balance: \$709,502.12

Report reflects selected information.

Appropriation Status

By Fund

As Of 2/4/2026

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|------------------------------|---|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2192-110-312-0000 | Auditing Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2192-330-111-0000 | D Salaries - Trustees | \$75.96 | \$0.00 | \$28,000.00 | \$371.69 | \$2,318.02 | \$25,386.25 | 8.256% |
| 2192-330-190-0000 | D Other - Salaries | \$537.72 | \$0.00 | \$120,000.00 | \$911.46 | \$13,082.48 | \$106,543.78 | 10.853% |
| 2192-330-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$20,500.00 | \$0.00 | \$3,120.77 | \$17,379.23 | 15.223% |
| 2192-330-213-0000 | D Medicare | \$0.00 | \$0.00 | \$2,972.50 | \$0.00 | \$270.90 | \$2,701.60 | 9.114% |
| 2192-330-221-0000 | Medical/Hospitalization | \$0.00 | \$0.00 | \$49,140.00 | \$34,081.32 | \$120.12 | \$14,938.56 | 0.244% |
| 2192-330-222-0000 | Life Insurance | \$0.00 | \$0.00 | \$900.00 | \$800.50 | \$49.50 | \$50.00 | 5.500% |
| 2192-330-230-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$3,500.00 | \$0.00 | \$158.47 | \$3,341.53 | 4.528% |
| 2192-330-240-0000 | D Unemployment Compensation | \$0.00 | \$0.00 | \$30,000.00 | \$0.00 | \$0.00 | \$30,000.00 | 0.000% |
| 2192-330-314-0000 | D Tax Collection Fees | \$0.00 | \$0.00 | \$6,867.50 | \$0.00 | \$0.00 | \$6,867.50 | 0.000% |
| 2192-330-318-0000 | Training Services | \$0.00 | \$0.00 | \$700.00 | \$500.00 | \$0.00 | \$200.00 | 0.000% |
| 2192-330-323-1000 | Repairs and Maintenance{VEHICLE MAINTENANCE & REPAIR} | \$0.00 | \$0.00 | \$86,000.00 | \$29,104.47 | \$895.53 | \$56,000.00 | 1.041% |
| 2192-330-360-0000 | Contracted Services | \$0.00 | \$0.00 | \$350,000.00 | \$50,000.00 | \$0.00 | \$300,000.00 | 0.000% |
| 2192-330-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$60,000.00 | \$50,000.00 | \$0.00 | \$10,000.00 | 0.000% |
| 2192-390-430-0000 | Small Tools and Minor Equipment | \$0.00 | \$0.00 | \$4,000.00 | \$3,412.27 | \$87.73 | \$500.00 | 2.193% |
| 2192-760-740-0000 | Machinery, Equipment and Furniture | \$0.00 | \$0.00 | \$60,000.00 | \$0.00 | \$0.00 | \$60,000.00 | 0.000% |
| 2192-760-750-0000 | Motor Vehicles | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Road Improvement Fund Total: | | \$613.68 | \$0.00 | \$822,580.00 | \$169,181.71 | \$20,103.52 | \$633,908.45 | 2.442% |

Fund: Permissive Motor Vehicle License Tax

Pooled Balance: \$124,125.58

Non-Pooled Balance: \$0.00

Total Cash Balance: \$124,125.58

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|--|---------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2231-330-360-0000 | Contracted Services | \$0.00 | \$0.00 | \$50,000.00 | \$0.00 | \$0.00 | \$50,000.00 | 0.000% |
| 2231-330-420-0000 | Operating Supplies | \$0.00 | \$0.00 | \$45,000.00 | \$18,581.58 | \$1,418.42 | \$25,000.00 | 3.152% |
| Permissive Motor Vehicle License Tax Fund Total: | | \$0.00 | \$0.00 | \$95,000.00 | \$18,581.58 | \$1,418.42 | \$75,000.00 | 1.493% |

Fund: AMERICAN RESCUE PLAN FUNDS

Report reflects selected information.

Appropriation Status

By Fund

As Of 2/4/2026

Pooled Balance: \$0.00
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$0.00

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|--|---|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2272-110-100-0000 | D Salaries | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2272-120-390-2000 | Other - Purchased Services{BUILDING MAINTENANCE & REPAIR} | \$0.00 | \$0.00 | \$0.23 | \$0.00 | \$0.23 | \$0.00 | 100.000% |
| 2272-230-430-0000 | Small Tools and Minor Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2272-760-750-0000 | Motor Vehicles | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| AMERICAN RESCUE PLAN FUNDS Fund Total: | | \$0.00 | \$0.00 | \$0.23 | \$0.00 | \$0.23 | \$0.00 | 100.000% |

Fund: STATE ARPA WELLNESS AND RETENTION GRANT

Pooled Balance: \$50.00
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$50.00

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|---|---|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2273-220-100-0000 | D Salaries | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2273-220-213-0000 | D Medicare | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2273-220-215-0000 | D Ohio Police and Fire Pension Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2273-220-222-0000 | Life Insurance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2273-220-230-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2273-220-319-0000 | Other - Professional and Technical Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2273-910-910-0000 | D Transfers - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2273-920-920-0000 | D Advances - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| STATE ARPA WELLNESS AND RETENTION GRANT Fund Total: | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |

Fund: MISC CAPITAL PROJECTS FIRE

Pooled Balance: \$150,000.00
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$150,000.00

Appropriation Status

By Fund

As Of 2/4/2026

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|--|------------------------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 4901-760-740-0000 | Machinery, Equipment and Furniture | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4901-760-750-0000 | Motor Vehicles | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4901-760-790-0000 | Other - Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| MISC CAPITAL PROJECTS FIRE Fund Total: | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |

Fund: DEMOLITION RETAINAGE

Pooled Balance: \$0.00
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$0.00

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|----------------------------------|--------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 9001-789-500-0000 | Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| DEMOLITION RETAINAGE Fund Total: | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Report Total: | | \$2,465.66 | \$0.00 | \$3,416,303.30 | \$587,305.59 | \$138,016.16 | \$2,693,447.21 | 4.037% |

Revenue Status

By Fund

As Of 2/4/2026

Fund: 1000 General

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|-------------------------------------|---------------------|----------------|-----------------------|-----------------------|
| 1000-101-0000 | General Property Tax - Real Estate | \$60,500.00 | \$0.00 | \$60,500.00 | 0.000% |
| 1000-532-0000 | Local Government Distribution | \$33,000.00 | \$3,262.12 | \$29,737.88 | 9.885% |
| 1000-533-0000 | Liquor Permit Fees | \$1,200.00 | \$0.00 | \$1,200.00 | 0.000% |
| 1000-534-0000 | Cigarette License Fees | \$75.00 | \$0.00 | \$75.00 | 0.000% |
| 1000-535-0000 | Property Tax Allocation | \$7,700.00 | \$0.00 | \$7,700.00 | 0.000% |
| 1000-539-0000 | Other - State Receipts | \$0.00 | \$221.90 | -\$221.90 | 0.000% |
| 1000-599-0000 | Other - Other Intergovernmental | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-701-0000 | Interest | \$52,000.00 | \$6,880.79 | \$45,119.21 | 13.232% |
| 1000-892-0000 | Other - Miscellaneous Non-Operating | \$500.00 | \$0.00 | \$500.00 | 0.000% |
| 1000-941-0000 | Advances - In | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Fund 1000 Sub-Total: | | \$154,975.00 | \$10,364.81 | \$144,610.19 | 6.688% |

Fund: 2011 Motor Vehicle License Tax

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|--|---------------------|----------------|-----------------------|-----------------------|
| 2011-536-0000 | Motor Vehicle License Tax - State Levied | \$15,500.00 | \$1,224.50 | \$14,275.50 | 7.900% |
| 2011-701-0000 | Interest | \$1,800.00 | \$241.63 | \$1,558.37 | 13.424% |
| 2011-892-0000 | Other - Miscellaneous Non-Operating | \$500.00 | \$0.00 | \$500.00 | 0.000% |
| Fund 2011 Sub-Total: | | \$17,800.00 | \$1,466.13 | \$16,333.87 | 8.237% |

Revenue Status

By Fund

As Of 2/4/2026

Fund: 2021 Gasoline Tax

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|---------------------------------|---------------------|----------------|-----------------------|-----------------------|
| 2021-537-0000 | Gasoline Tax | \$137,000.00 | \$11,293.67 | \$125,706.33 | 8.244% |
| 2021-539-0000 | Other - State Receipts | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2021-599-0000 | Other - Other Intergovernmental | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2021-701-0000 | Interest | \$12,000.00 | \$1,546.52 | \$10,453.48 | 12.888% |
| Fund 2021 Sub-Total: | | \$149,000.00 | \$12,840.19 | \$136,159.81 | 8.618% |

Fund: 2031 Road and Bridge

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|------------------------------------|---------------------|----------------|-----------------------|-----------------------|
| 2031-101-0000 | General Property Tax - Real Estate | \$206,000.00 | \$0.00 | \$206,000.00 | 0.000% |
| 2031-535-0000 | Property Tax Allocation | \$22,000.00 | \$0.00 | \$22,000.00 | 0.000% |
| 2031-891-0000 | Other - Miscellaneous Operating | \$350.00 | \$39.12 | \$310.88 | 11.177% |
| Fund 2031 Sub-Total: | | \$228,350.00 | \$39.12 | \$228,310.88 | 0.017% |

Fund: 2181 Zoning

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|------------------------|---------------------|----------------|-----------------------|-----------------------|
| 2181-301-0000 | Licenses and Permits | \$10,000.00 | \$1,118.00 | \$8,882.00 | 11.180% |
| 2181-302-0000 | Fees | \$450.00 | \$0.00 | \$450.00 | 0.000% |
| 2181-539-0000 | Other - State Receipts | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Fund 2181 Sub-Total: | | \$10,450.00 | \$1,118.00 | \$9,332.00 | 10.699% |

Revenue Status

By Fund

As Of 2/4/2026

Fund: 2191 Fire Operating

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|---|---------------------|----------------|-----------------------|-----------------------|
| 2191-101-0000 | General Property Tax - Real Estate | \$650,000.00 | \$0.00 | \$650,000.00 | 0.000% |
| 2191-202-0000 | Contracts for Emergency Medical Services | \$110,000.00 | \$8,056.84 | \$101,943.16 | 7.324% |
| 2191-535-0000 | Property Tax Allocation | \$53,000.00 | \$0.00 | \$53,000.00 | 0.000% |
| 2191-539-0000 | Other - State Receipts | \$15,000.00 | \$0.00 | \$15,000.00 | 0.000% |
| 2191-599-0000 | Other - Other Intergovernmental | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2191-801-0000 | Gifts and Donations | \$300.00 | \$197.00 | \$103.00 | 65.667% |
| 2191-805-0000 | Other Local Grants (not from another government) | \$2,000.00 | \$0.00 | \$2,000.00 | 0.000% |
| 2191-891-0000 | Other - Miscellaneous Operating | \$300.00 | \$103.77 | \$196.23 | 34.590% |
| 2191-892-0000 | Other - Miscellaneous Non-Operating | \$1,000.00 | \$0.00 | \$1,000.00 | 0.000% |
| 2191-931-0000 | Transfers - In | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2191-951-0000 | Sale of Fixed Assets | \$1,500.00 | \$0.00 | \$1,500.00 | 0.000% |
| 2191-982-1000 | Extraordinary Items{VEHICLE MAINTENANCE & REPAIR} | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Fund 2191 Sub-Total: | | \$833,100.00 | \$8,357.61 | \$824,742.39 | 1.003% |

Fund: 2192 Road Improvement

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|--|---------------------|----------------|-----------------------|-----------------------|
| 2192-101-0000 | General Property Tax - Real Estate | \$325,000.00 | \$0.00 | \$325,000.00 | 0.000% |
| 2192-301-0000 | Licenses and Permits | \$200.00 | \$50.00 | \$150.00 | 25.000% |
| 2192-535-0000 | Property Tax Allocation | \$32,000.00 | \$0.00 | \$32,000.00 | 0.000% |
| 2192-599-0000 | Other - Other Intergovernmental | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2192-805-0000 | Other Local Grants (not from another government) | \$1,000.00 | \$0.00 | \$1,000.00 | 0.000% |
| 2192-892-0000 | Other - Miscellaneous Non-Operating | \$2,000.00 | \$0.00 | \$2,000.00 | 0.000% |
| 2192-951-0000 | Sale of Fixed Assets | \$45,000.00 | \$0.00 | \$45,000.00 | 0.000% |
| Fund 2192 Sub-Total: | | \$405,200.00 | \$50.00 | \$405,150.00 | 0.012% |

Revenue Status

By Fund

As Of 2/4/2026

Fund: 2231 Permissive Motor Vehicle License Tax

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|--------------------------------------|---------------------|----------------|-----------------------|-----------------------|
| 2231-104-0000 | Permissive MVL Tax - Township Levied | \$27,500.00 | \$2,415.92 | \$25,084.08 | 8.785% |
| 2231-701-0000 | Interest | \$2,800.00 | \$227.29 | \$2,572.71 | 8.118% |
| Fund 2231 Sub-Total: | | \$30,300.00 | \$2,643.21 | \$27,656.79 | 8.723% |

Fund: 2272 AMERICAN RESCUE PLAN FUNDS

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|---------------------|---------------------|----------------|-----------------------|-----------------------|
| 2272-511-0000 | Federal Funds | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2272-701-0000 | Interest | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Fund 2272 Sub-Total: | | \$0.00 | \$0.00 | \$0.00 | 0.000% |

Fund: 2273 STATE ARPA WELLNESS AND RETENTION GRANT

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|------------------------|---------------------|----------------|-----------------------|-----------------------|
| 2273-539-0000 | Other - State Receipts | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2273-931-0000 | Transfers - In | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2273-941-0000 | Advances - In | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Fund 2273 Sub-Total: | | \$0.00 | \$0.00 | \$0.00 | 0.000% |

Revenue Status

By Fund

As Of 2/4/2026

Fund: 4901 MISC CAPITAL PROJECTS FIRE

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|--|---------------------|----------------|-----------------------|-----------------------|
| 4901-810-0000 | Capital Contributions | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4901-931-0000 | Transfers - In | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4901-931-1000 | Transfers - In{VEHICLE MAINTENANCE & REPAIR} | \$25,000.00 | \$25,000.00 | \$0.00 | 100.000% |
| Fund 4901 Sub-Total: | | \$25,000.00 | \$25,000.00 | \$0.00 | 100.000% |

Fund: 9001 DEMOLITION RETAINAGE

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|--|---------------------|----------------|-----------------------|-----------------------|
| 9001-885-0000 | Other Amounts Collected for Distribution | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 9001-892-0000 | Other - Miscellaneous Non-Operating | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Fund 9001 Sub-Total: | | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Report Total: | | \$1,854,175.00 | \$61,879.07 | \$1,792,295.93 | 3.337% |

Resolution #2026-8

TOWNSHIP ANNUAL PERMANENT APPROPRIATION RESOLUTION

The **Board of Trustees** of Rushcreek Township, in Fairfield County Ohio, met in regular session on the 4th day of February, 2026 at the office of The Board of Trustees with the following members present:

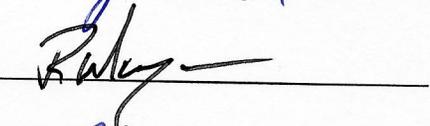
Chad Ashbaugh; ✓
James Downard; ✓
Rick Moyer; ✓

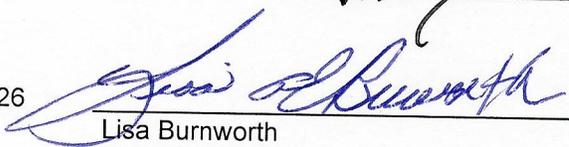
_____ moved the adoption of the following Resolution:

BE IT RESOLVED by the BOARD OF TRUSTEES of Rushcreek Township, Fairfield County, Ohio that to provide for the current expenses and other Expenditures of said Board of Trustees, during the fiscal year, ending **December 31, 2026**, the following sums be and the same are hereby set aside and **appropriated** for the several purposes for which expenditures are to be made for and during said fiscal year, as follows:

Thus setting the legal level of control at the Fund, Function, and Object level for the appropriation purposes during the year 2026.

_____ seconded the **Resolution** and the roll being called upon its adoption the vote resulted as follows:

Chad Ashbaugh AYE; 
James Downard; AYE; 
Rick Moyer; AYE; 

Adopted February 4, 2026 
Lisa Burnworth
Fiscal Officer, Board of Rushcreek Township Trustees

RECAPITULATION OF FUNDS:

| | | |
|----|--------------------------------|-------------------------|
| 1. | GENERAL FUND | \$ 464,447.57 |
| 2. | MOTOR VEHICLE LICENSE TAX FUND | \$ 35,000.00 |
| 3. | GASOLINE TAX FUND | \$419,500.00 |
| 4. | ROAD AND BRIDGE FUND | \$657,509.00 |
| 5. | ZONING FUND | \$ 12,400.00 |
| 6. | FIRE DISTRICT FUND | \$909,866.50 |
| 7. | ROAD IMPROVEMENT FUND | \$822,580.00 |
| 8. | PERMISSIVE MOTOR VEHICLE FUND | \$ 95,000.00 |
| 9. | AMERICAN RESCUE PLAN | \$ <u> .23</u> |
| | GRAND TOTAL OF ALL FUNDS | \$3,416,303.30 |

THE STATE OF OHIO FAIRFIELD COUNTY, ss:

I, Lisa Burnworth, Fiscal Officer of the Board of Trustees of Rushcreek Township, Fairfield County, Ohio, and in whose custody the files, Journals and Records of said Board are required by the Laws of the State of Ohio to be kept, do hereby certify that the foregoing Annual Appropriation Resolution is taken and copied from the original Resolution now on file with said Board, that the foregoing Resolution has been compared by me with the said original and that the same is a true and correct copy thereof.

WITNESS my signature, this 4th day of February, 2026.



Lisa Burnworth
Township Fiscal Officer



OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

Fiscal Year: 2025

Taxing Authority: Village Of Millersport

Submitted By: SUSAN A. RAMSEY

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 | \$393,007.06 | \$120,800.00 | \$484,420.90 | \$998,227.96 |
| Special Revenue Fund | \$419,155.57 | \$138,600.00 | \$5,128,125.61 | \$5,685,881.18 |
| Enterprise Fund | \$814,378.99 | \$0.00 | \$3,215,273.00 | \$4,029,651.99 |
| Total All Funds | \$1,626,541.62 | \$259,400.00 | \$8,827,819.51 | \$10,713,761.13 |

Susan A. Ramsey,
Village Of Millersport
Box 536
Millersport, Ohio, 43046

Carril Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

Fiscal Year: 2025
 Taxing Authority: Village Of Millersport
 Submitted By: SUSAN A. RAMSEY

| 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 | \$393,007.06 | \$0.00 | \$0.00 | \$393,007.06 | \$120,800.00 | \$14,800.00 | \$0.00 | \$469,620.90 | \$605,220.90 | \$998,227.96 | \$800,000.00 | \$198,227.96 | |
| Special Revenue Fund | | | | | | | | | | | | | |
| (2011) Street Maintenance/Repair Fund | \$65,648.12 | \$0.00 | \$0.00 | \$65,648.12 | \$0.00 | \$0.00 | \$0.00 | \$82,100.00 | \$82,100.00 | \$147,748.12 | \$87,000.00 | \$60,748.12 | |
| (2021) State Highway Fund | \$30,518.73 | \$0.00 | \$0.00 | \$30,518.73 | \$0.00 | \$0.00 | \$0.00 | \$7,031.64 | \$7,031.64 | \$37,550.37 | \$10,000.00 | \$27,550.37 | |
| (2031) Cemetery Fund | \$128,033.11 | \$0.00 | \$0.00 | \$128,033.11 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 | \$5,000.00 | \$133,033.11 | \$12,000.00 | \$121,033.11 | |
| (2061) Canal Bank Fund | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | \$1,500.00 | |
| (2101) MV License Tax Fund | \$32,503.11 | \$0.00 | \$0.00 | \$32,503.11 | \$0.00 | \$0.00 | \$0.00 | \$3,161.97 | \$3,161.97 | \$35,665.08 | \$6,000.00 | \$29,665.08 | |
| (2902) Street Levy Fund | \$110,308.92 | \$0.00 | \$0.00 | \$110,308.92 | \$99,000.00 | \$11,400.00 | \$0.00 | \$0.00 | \$110,400.00 | \$220,708.92 | \$50,000.00 | \$170,708.92 | |

| | | | | | | | | | | | | | |
|---------------------------------|----------------|--------|--------|----------------|--------------|-------------|--------|----------------|----------------|-----------------|----------------|----------------|--|
| (2904) Christmas Fund | \$604.17 | \$0.00 | \$0.00 | \$604.17 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$604.17 | \$0.00 | \$604.17 | |
| (2905) Police | \$43,101.89 | \$0.00 | \$0.00 | \$43,101.89 | \$39,600.00 | \$4,600.00 | \$0.00 | \$0.00 | \$44,200.00 | \$87,301.89 | \$54,000.00 | \$33,301.89 | |
| (2907) Public Right of Way Fund | \$6,937.52 | \$0.00 | \$0.00 | \$6,937.52 | \$0.00 | \$0.00 | \$0.00 | \$14,832.00 | \$14,832.00 | \$21,769.52 | \$7,000.00 | \$14,769.52 | |
| Community Benefits Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,000,000.00 | \$5,000,000.00 | \$5,000,000.00 | \$0.00 | \$5,000,000.00 | |
| Third Party Professional Fees | \$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 | | | | | | | | | | | | | |
| (5101) Water Operating Fund | \$175,696.00 | \$0.00 | \$0.00 | \$175,696.00 | \$0.00 | \$0.00 | \$0.00 | \$1,725,273.00 | \$1,725,273.00 | \$1,900,969.00 | \$1,745,000.00 | \$155,969.00 | |
| (5201) Sewer Fund | \$149,902.42 | \$0.00 | \$0.00 | \$149,902.42 | \$0.00 | \$0.00 | \$0.00 | \$300,000.00 | \$300,000.00 | \$449,902.42 | \$295,000.00 | \$154,902.42 | |
| (5761) Water Reserve Fund | \$175,700.77 | \$0.00 | \$0.00 | \$175,700.77 | \$0.00 | \$0.00 | \$0.00 | \$36,000.00 | \$36,000.00 | \$211,700.77 | \$100,000.00 | \$111,700.77 | |
| (5762) Sewer Reserve Fund | \$313,079.80 | \$0.00 | \$0.00 | \$313,079.80 | \$0.00 | \$0.00 | \$0.00 | \$18,000.00 | \$18,000.00 | \$331,079.80 | \$100,000.00 | \$231,079.80 | |
| (5901) Water Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,136,000.00 | \$1,136,000.00 | \$1,136,000.00 | \$1,136,000.00 | \$0.00 | |
| Total All Funds | \$1,626,541.62 | \$0.00 | \$0.00 | \$1,626,541.62 | \$259,400.00 | \$30,800.00 | \$0.00 | \$8,797,019.51 | \$9,087,219.51 | \$10,713,761.13 | \$4,402,000.00 | \$6,311,761.13 | |

THIRD PARTY PROFESSIONAL FEES ESCROW AGREEMENT

THIS THIRD PARTY PROFESSIONAL FEES ESCROW AGREEMENT (“Escrow Agreement”) is made as of November 21, 2025 by and among the VILLAGE OF MILLERSPORT, a municipal corporation duly organized and validly existing under the laws of the State of Ohio (the “Village”), FAIRFIELD COUNTY, an Ohio county (the “County”), VANTAGE DATA CENTERS MANAGEMENT, LLC (the “Company”) and NORTH VALLEY BANK (the “Escrow Agent”), a state bank duly organized and validly existing under and by virtue of the laws of the State of Ohio;

WITNESSETH:

WHEREAS, the Council of the Village has passed Ordinance No. 877 on July 22, 2025 (the “Village Authorizing Legislation”), and authorized the Village to enter into that certain Development Agreement among, the Village, the County and Company, among others, dated as of November 3, 2025 (the “Development Agreement”); and

WHEREAS, the County Commissioners passed Resolution No. 2025-10.01.j on October 7, 2025 (the “County Authorizing Legislation” and, together with the Village Authorizing Legislation, the “Authorizing Legislation”), and authorized the County to enter into the Development Agreement; and

WHEREAS, pursuant to the Development Agreement, the Village, the County and Company have determined it is necessary to establish an Escrow Account in the custody of the Escrow Agent pursuant to the terms set forth herein.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, and in order to provide for the deposit and disbursement of moneys to pay Third Party Professional Fees (as defined and described in the Development Agreement), the parties hereto covenant, agree and bind themselves as follows:

Section 1. Definitions. The words and terms used and not otherwise defined herein shall have the same meanings as set forth in the Development Agreement.

Section 2. Establishment of Escrow Account. In accordance with Section 2.7 of the Development Agreement, there is hereby established with the Escrow Agent and ordered maintained a special and separate deposit account (the “Escrow Account”). The Escrow Account shall be in the custody of the Escrow Agent and, together with the interest earnings therefrom and investments therein, shall be held in trust for the benefit of the Village and County, and shall be used and applied for the payment or reimbursement of Third Party Professional Fees by the Village and the County from funds deposited by Company as set forth herein and in the Development Agreement. Anything herein to the contrary notwithstanding, the Escrow Account, and any cash therein, shall be held separate and apart from any other funds of the bank or trust company acting as Escrow Agent. When the end of the Company funding obligations of the Third Party Professional Fees Escrow under the Development Agreement is determined, the Village and County shall promptly give written notice of such date to the Escrow Agent, with a copy to

Company (the "Termination Notice"). It is anticipated that this Escrow Agreement will terminate on or about [May 30, 2028].

Section 3. Investment of Moneys in the Fund. Upon receipt of moneys for deposit in the Escrow Account, such moneys shall be invested and reinvested by the Escrow Agent in Eligible Investments (as defined in Exhibit B attached hereto) at the written direction of the Village's Manager or his or her designee and the Director of Economic and Workforce Development of Fairfield County or his or her designee in consultation with Company. Any investments of moneys held to the credit of the Escrow Account shall mature or be redeemable at the option of the Village and the County, in consultation with the Company, not later than the date when the money held to the credit of the Escrow Account will be required for the purposes intended. Any of those investments may be purchased from or sold to the Escrow Agent or any bank, trust company or savings and loan association affiliated with the Escrow Agent.

The Escrow Agent shall have no liability for any loss sustained as a result of any investment in an investment made pursuant to the terms of this Escrow Agreement or as a result of any liquidation of any investment prior to its maturity or for the failure of the parties to give the Escrow Agent instructions to invest or reinvest the Escrow Account. The Escrow Agent shall not be liable for any loss, misuse of funds, or fraud (including cyber fraud) occurring after properly disbursing funds in accordance with the terms of this Agreement. The Escrow Agent's liability shall be limited to losses directly resulting from its own gross negligence or willful misconduct.

An investment made from moneys credited to the Escrow Account shall constitute part of the Escrow Account, and the Escrow Account shall be credited with all proceeds of sale and income from investment of moneys credited thereto.

Investment income from the investment of the Escrow Account shall be used to pay for the costs of paying or reimbursing the Village or County for Third Party Professional Fees and shall be disbursed from time to time in accordance with the provisions of Section 4 hereof.

Section 4. Disbursement of Moneys in the Escrow Account.

(a) Moneys in the Escrow Account shall be disbursed in accordance with the provisions of this Section. The Escrow Agent shall cause to be kept and maintained adequate records pertaining to the Escrow Account and all investments and disbursements of moneys in the Escrow Account.

(b) The funds for the Third Party Professional Fees will be deposited by Company to the Escrow Account and shall be distributed to reimburse the Village or the County for any and all amounts due to it under Sections 2.6 and 2.7 of the referenced Development Agreement; and

(c) Monies shall be paid from the Escrow Account to the Village upon submission of an executed "Disbursement Request" in the form of Exhibit A hereto along with accompanying documentation, as described on Schedule I to Exhibit A.

(d) All Disbursement Requests presented for payment shall be executed by a designated representative of the Village or the County, as applicable, with a copy provided to the

Company. The initial designated representative shall be Susan Ramsey, Fiscal Officer, Rick Szabrak, Director of Economic and Workforce Development for Fairfield County, and the Fairfield County Budget Department. The Escrow Agent shall be promptly notified of any changes to the designated representative. The Company shall have seven (7) business days to review, audit and object to the sufficiency or eligibility of any Disbursement Request and supporting documentation. Any Disbursement Requests or objections shall be sent to the Escrow Agent at escrowaccount@nvboh.bank .

(e) The Escrow Agent shall honor all eligible disbursement requests delivered to it in compliance with the Escrow Agreement within eight (8) business days of receipt so long as no timely objections has been received. Provided that the Escrow Agent relies in good faith and with a justifiable basis upon the accompanying documentation provided for in Schedule I to Exhibit A, it shall have no liability on account of disbursements from the Escrow Account to effect payment of such disbursement request.

(f) If any amount remains on deposit in the Escrow Account on or after six months following the date identified in the Termination Notice, the Escrow Agent shall provide thirty days written notice to the Company, the County and the Village of the outstanding balance, and if the Village or County has not submitted proposed Third Party Professional Services Fees during that thirty day period, then the Escrow Agent shall promptly pay to the Company the amount that remains on deposit in the Escrow Account on such date. Thereafter, this Escrow Agreement shall automatically terminate.

Section 5. Records of Escrow Account; Audit. The Escrow Agent agrees to provide to the Village, the County and the Company monthly statements of activities of the Escrow Account. The Escrow Agent agrees to resolve within thirty days of receipt of notice from the Village, the County or the Company any discrepancies or errors found by the Village, the County or the Company in those statements. If the Escrow Agent does not resolve the discrepancies or errors within thirty days of receipt of notice from the Village, the County or the Company, then the Village, the County or Company may have an audit of the Escrow Account performed by an independent firm of certified public accountants relevant to the funds and investments of the Village and County held by the Escrow Agent. The cost of that audit shall be paid by the party initiating the audit, unless the audit demonstrates that an error was made by the Escrow Agent and not corrected prior to the initiation of the audit, in which case the cost of the audit shall be paid by the Escrow Agent.

Section 6. Escrow Agent. The Escrow Agent undertakes to perform only such duties as are expressly set forth herein and no duties shall be implied. The Escrow Agent shall have no liability under and no duty to inquire as to the provisions of any agreement other than this Escrow Agreement. The Escrow Agent may rely upon and shall not be liable for acting or refraining from acting upon any written notice, document, instruction or request furnished to it hereunder and believed by it to be genuine and to have been signed or presented by the proper party or parties. The Escrow Agent shall be under no duty to inquire into or investigate the validity, accuracy or content of any such notice, document, instruction or request. The Escrow Agent shall have no duty to solicit any payments which may be due it or the Escrow Account. The Escrow Agent shall not be liable for any action taken or omitted by it in good faith except to the extent that a final adjudication of a court of competent jurisdiction determines that the Escrow Agent's gross negligence or willful misconduct was the primary cause of any loss to either the Company, the County or the Village. The Escrow Agent may execute any of its powers and perform any of its

duties hereunder directly or through agents or attorneys (and shall be liable only for the careful selection of any such agent or attorney) and may consult with counsel, accountants and other skilled persons to be selected and retained by it. The Escrow Agent shall not be liable for anything done, suffered or omitted in good faith by it in accordance with the advice or opinion of any such counsel, accountants or other skilled persons. In the event that the Escrow Agent shall be uncertain as to its duties or rights hereunder or shall receive instructions, claims or demands from the Company, the County or the Village that, in its opinion, conflict with any of the provisions of this Escrow Agreement, it shall be entitled to refrain from taking any action and its sole obligation shall be to keep safely all property held in escrow until it shall be directed otherwise in writing by the Company, the County and the Village or by a final order or judgment of a court of competent jurisdiction. The Escrow Agent may interplead the Escrow Account into a court of competent jurisdiction or may seek a declaratory judgment with respect to certain circumstances, and thereafter be fully relieved from any and all liability or obligation with respect to such interpleaded Escrow Account or any action or nonaction based on such declaratory judgment. The Company, the County and the Village agree to pursue any redress or recourse in connection with any dispute between them or with any third party without making the Escrow Agent a party to the same. Anything in this Escrow Agreement to the contrary notwithstanding, in no event shall the Escrow Agent be liable for special, indirect or consequential loss or damage of any kind whatsoever (including but not limited to lost profits), even if the Escrow Agent has been advised of the likelihood of such loss or damage and regardless of the form of action. The Escrow Agent shall not be liable to any other party for losses due to, or if it is unable to perform its obligations under the terms of this Escrow Agreement because of, acts of God, fire, war, terrorism, floods, strikes, electrical outages, equipment or transmission failure, or other causes reasonably beyond its control.

The Escrow Agent may resign, or this Escrow Agreement may be terminated upon joint written instruction of the Company, the County and Village, and Escrow Agent will be discharged from its duties or obligations hereunder following 30 days advance notice in writing of such resignation or termination to the other parties specifying a date when such resignation shall take effect.

Any corporation or association into which the Escrow Agent may be merged or converted or with which it may be consolidated, or any corporation or association to which all or substantially all the escrow business of the Escrow Agent's corporate trust line of business may be transferred, shall be the Escrow Agent under this Escrow Agreement without further act.

Escrow Agent's sole responsibility after such 30-day notice period expires shall be to hold the Escrow Account (without any obligation to reinvest the same) and to deliver the same to a designated substitute escrow agent, if any, or in accordance with the directions of a final order or judgment of a court of competent jurisdiction, at which time of delivery Escrow Agent's obligations hereunder shall cease and terminate. If the Company, the County and the Village have failed to appoint a successor escrow agent prior to the expiration of thirty (30) days following receipt of the notice of resignation or termination, the Escrow Agent may petition any court of competent jurisdiction for the appointment of a successor escrow agent or for other appropriate relief, and any such resulting appointment shall be binding upon the Company, the County and the Village.

Company agrees to pay or reimburse the Escrow Agent upon request for all reasonable out-of-pocket expenses, disbursements and advances, including reasonable attorney's fees and expenses, incurred or made by it in connection with the preparation, execution, performance, delivery, modification and termination of this Escrow Agreement.

Company shall, to the extent permitted by law, indemnify, defend and save harmless the Escrow Agent and its directors, officers, agents and employees (the "indemnitees") from and against any and all loss, liability or out-of-pocket expense arising out of or in connection with (a) the Escrow Agent's execution and performance of this Escrow Agreement, except to the extent that such loss, liability or expense is finally adjudicated to have been caused by the gross negligence or willful misconduct of any indemnitee, or (b) its following any instructions or other directions from the Company, the County or the Village, except to the extent that its following any such instruction or direction is expressly forbidden by the terms hereof or is grossly negligent. The parties hereto acknowledge that the foregoing indemnities shall survive the resignation or removal of the Escrow Agent for any reason or the termination of this Escrow Agreement.

In the event funds transfer instructions are given to the Escrow Agent whether in writing, by telecopier or otherwise, the Escrow Agent is authorized to seek confirmation of such instructions by telephone call-back to the person or persons designated by a certificate of the County or Village as applicable, and the Escrow Agent may rely upon the confirmation of anyone purporting to be the person or persons so designated. The persons and telephone numbers for call-backs may be changed only in a writing actually received and acknowledged by the Escrow Agent. If the Escrow Agent is unable to contact any of the authorized representatives identified by certificate, the Escrow Agent is hereby authorized to seek confirmation of such instructions by telephone call-back to any authorized designee or successor of the Village Manager or successor to the authorized representative of the County. Such successor shall deliver to the Escrow Agent a fully executed incumbency certificate, and the Escrow Agent may rely upon the confirmation of anyone purporting to be any such officer. The Escrow Agent and the beneficiary's bank in any funds transfer may rely solely upon any account numbers or similar identifying numbers provided by the Village or County to identify (a) the beneficiary, (b) the beneficiary's bank, or (c) an intermediary bank. The Escrow Agent may apply any of the escrowed funds for any payment order it executes using any such identifying number, even when its use may result in a person other than the beneficiary being paid, or the transfer of funds to a bank other than the beneficiary's bank or an intermediary bank designated. The parties to this Escrow Agreement acknowledge that these security procedures are commercially reasonable.

Section 7. Fees and Expenses of Escrow Agent. The Company will deposit active funds and the Escrow Agent will accept to a maximum of \$1,000,000.00 or any part thereof. For the service of making active funds accessible by demand, check, draft or other similar instrument, the Escrow Agent may charge a reasonable fee, as enumerated under Section 135.16 of the Ohio Revised Code. Specifically, the Company shall pay the Escrow Agent a one-time acceptance fee of \$1,200.00 and an annual fee of \$2,500.00 due upon initial funding of the Escrow Account and annually thereafter during the term of this Escrow Agreement for its services as Escrow Agent under this Escrow Agreement.

The Company will deposit and the Escrow Agent will accept as interim deposits a maximum of \$1,000,000.00 or any part thereof.

The Company will deposit and Escrow Agent will accept as inactive deposits a maximum of \$1,000,000.00 or any part thereof. The Escrow Agent will issue Certificates of Deposit during the period of designation in the amount deposited.

For both interim and inactive deposits, the interest payable on Certificates of Deposit will be at the maturity thereof or at the time of withdrawal prior thereto. Also, for both interim and inactive deposits, the interest rates are subject to change from time to time. If a deposit is renewed, it shall carry the then prevailing interest rate at that time on that type of deposit.

The total amount thus deposited under this Escrow Agreement and the Village Infrastructure Improvements Escrow Agreement totals \$1,500,000.00 which does not exceed the limitations set forth under Chapter 135 of the Ohio Revised Code of thirty percent (30%) of the Escrow Agent's total assets.

The Escrow Agent will secure public deposits under Section 135.18, Section 138.81, or Section 135.182, and any other sections of the Ohio Revised Code specifying eligible security, in an amount sufficient to meet the requirements of Chapter 135.

The Escrow Agent agrees that it will comply with all the requirements of the Ohio Revised Code, Chapter 135 and any amendments thereto. The Escrow Agent also further agrees that it will abide by any state and federal laws, rules or regulations or any amendments thereunder. If any such laws, rules or regulations are changed or amended during the terms of the designations as public depository, and if the change of laws, rules or regulations will cause this agreement to become unlawful, at the Escrow Agent's options, this agreement shall be limited so as not to extend beyond the date when such change becomes effective.

As part of this agreement, the Village and County agree to be subject to the rules, which govern the accounts in which the Village's or County's funds are deposited. Also, the Village and County agree to provide the Escrow Agent the names and signature of those persons authorized to execute drafts on and to make withdrawals from the accounts, and to provide such documentation establishing these persons authority as the Escrow Agent may request.

The acceptance fee shall be payable upon execution of this Escrow Agreement by each of the parties hereto. If the Escrow Agent renders any service hereunder not provided for in this Escrow Agreement, or the Escrow Agent is made a party to or intervenes in any litigation pertaining to this Escrow Agreement or institutes interpleader proceedings relative hereto, the Escrow Agent shall be compensated reasonably by the Company, to the extent permitted by law, for such extraordinary services and reimbursed for any and all claims, liabilities, losses, damages, fines, penalties and expenses, including all out-of-pocket and incidental expenses and outside legal fees occasioned thereby to the extent the Escrow Agent's involvement is not caused by the gross negligence or willful acts of Escrow Agent or its officers, employees or agents. The Escrow Agent agrees and acknowledges that it shall not have any lien whatsoever upon any of the amounts on deposit in or credit to the Escrow Account for the payment of such fees and expenses.

Section 8. Patriot Act. To help the government fight the funding of terrorism and money laundering activities, Federal law requires all financial institutions to obtain, verify and record information that identifies each person who opens an account. For a non-individual person

such as a business entity, a charity, a trust or other legal entity the Escrow Agent will ask for documentation to verify its formation and existence as a legal entity. The Escrow Agent may also ask to see financial statements, licenses, identification and authorization documents from individuals claiming authority to represent the entity or other relevant documentation.

Section 9. Enforceability. If any provision of this Escrow Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

Section 10. Binding Effect. This Escrow Agreement shall inure to the benefit of and shall be binding upon the Village, the County, the Company and the Escrow Agent and their respective successors and assigns, all subject to the provisions of this Escrow Agreement.

Section 11. Choice of Law and Venue. This Escrow Agreement shall be construed in accordance with the laws of the State of Ohio. Any reference to "court of competent jurisdiction" shall refer to state courts located in Fairfield County, Ohio or to federal courts located in Columbus, Ohio for the United States Southern District Court for the Southern District of Ohio, Eastern Division.

Section 12. Counterparts. This Escrow Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Section 13. Amendment. This Escrow Agreement may be amended only in a writing signed by the Village, the County, Company and the Escrow Agent.

Section 14. Notices. All notices, approvals, consents, requests and other communications hereunder shall be in writing (provided that any communication sent to Escrow Agent hereunder must be in the form of a manually signed document or electronic copy thereof), in English, and shall be delivered (a) by personal delivery, or (b) by national overnight courier service, or (c) by certified or registered mail, return receipt requested, or (d) via facsimile transmission, with confirmed receipt or (e) via email by way of a PDF attachment thereto. Notice shall be effective upon receipt except for notice via email, which shall be effective only when the recipient, by return email or notice delivered by other method provided for in this Section, acknowledges having received that email (with an automatically generated receipt or similar notice not constituting an acknowledgement of an email receipt for purposes of this Section). Such notices shall be sent to the applicable party or parties at the address specified below:

If to the Village, to:

Vince Popo
Village Administrator
2245 Refugee Street
Millersport, OH, 43046

With a copy to:

Village Fiscal Officer
2245 Refugee Street
Millersport, OH, 43046

With a copy to:

If to the County, to: Rick Szabrak
Fairfield County Economic Development
4465 Coonpath Road NW
Carroll, Ohio 43112

With a copy to: J. Caleb Bell, Esq.
Bricker Graydon LLP
100 South Third Street
Columbus, OH 43215

If to the Company, to: Vantage Data Centers Management Company, LLC
Attn: General Counsel
200 Clayton Street, Suite 500
Denver, CO 80206
Legal-na@vantage-dc.com

With a copy to: Niki Elias nelias@vantage-dc.com.

With a copy to: Jill S. Tangeman, Esq.
Vorys, Sater, Seymour and Pease
52 East Gay Street
Columbus, OH 43215

If to Escrow Agent, at: North Valley Bank
ATTN: Escrow Agent
2775 Maysville Pike
Zanesville, Oh 43701
escrowaccount@nvboh.bank

or to such other address as each party may designate for itself by like notice and unless otherwise provided herein shall be deemed to have been given on the date received. The Company and Village agree to assume all risks, arising out of the use of electronic methods to submit instructions and directions to Escrow Agent, including without limitation the risk of Escrow Agent acting on unauthorized instructions, and the risk of interception and misuse by third parties.

[Remainder of page intentionally left blank]

[Signature page follows]

IN WITNESS WHEREOF, the Village, the County, Company and the Escrow Agent have caused this Escrow Agreement to be executed in their respective names and capacities by their duly authorized officers, all as of the day and the year first written above.

DS VANTAGE DATA CENTERS MANAGEMENT COMPANY, LLC:



DocuSigned by:
By: Michael Stoner
CA1676385EE9460...

Name: Michael Stoner

Title: SVP Market Development NA

VILLAGE OF MILLERSPORT:

By: _____

Name: _____

Title: _____

FAIRFIELD COUNTY:

By: Carri L. Brown

Name: Carri L. Brown

Title: County Auditor

NORTH VALLEY BANK:

By: Tricia Lyons

Name: Tricia Lyons

Title: SVP/CFO

Approved as to Form:

Village Director of Law

IN WITNESS WHEREOF, the Village, the County, Company and the Escrow Agent have caused this Escrow Agreement to be executed in their respective names and capacities by their duly authorized officers, all as of the day and the year first written above.

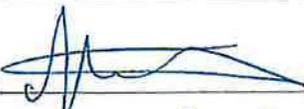
VANTAGE DATA CENTERS MANAGEMENT COMPANY LLC:

By: _____

Name: _____

Title: _____

VILLAGE OF MILLERSPORT:

By:  _____

Name: Gary R. Matheny

Title: Mayer

FAIRFIELD COUNTY:

By: _____

Name: _____

Title: _____

NORTH VALLEY BANK:

By: _____

Name: _____

Title: _____

Approved as to Form:

KUBBY KEVIN R. BUSH (0829452)

Village Director of Law

EXHIBIT A

DISBURSEMENT REQUEST FORM

Disbursement Request No. _____
Requesting Disbursement of Escrow Funds from Escrow Account

Under the Development Agreement dated as of September __, 2025 by and among the VILLAGE OF MILLERSPORT (the “Village”), FAIRFIELD COUNTY (the “County”) and VANTAGE DATA CENTERS MANAGEMENT, LLC (the “Company”) and the Escrow Agreement dated as of September __, 2025 by and among the Village, the County, the Company and North Valley Bank, as escrow agent (the “Escrow Agent”), the undersigned requests, on behalf of [Village or County], payment from the Professional Services Fee Escrow on deposit in the Escrow Account (as defined in the Escrow Agreement) in the amount of \$ _____ as set forth in Schedule I attached hereto.

In connection with the foregoing request, the undersigned certifies on behalf of [Village or County] that:

- i. [Village or County] has incurred or expended the aggregate amount of \$ _____ to pay expenses relating to the Project, as evidenced by copies of the adequate documentation to include detailed invoices, contracts, master agreements, purchase orders and similar records attached hereto.
- ii. None of the costs for which payment is proposed to be made has formed the basis for any payment heretofore made from the Escrow Account.
- iii. Each item for which payment is proposed to be made hereunder is a proper cost under the Escrow Agreement and the Development Agreement.
- iv. The [Village or County] has provided a copy of this Disbursement Request, with all attachments, to the Company.

[Signature Page Follows]

IN WITNESS WHEREOF, I have hereunto set my hand on _____, 20__.

[VILLAGE OR COUNTY]

By: _____
Name
Title

SCHEDULE I

SCHEDULE OF DOCUMENTATION

Adequate documentation of expenditures shall be provided by [Village or County] to the Escrow Agent before any disbursement can be made, which shall include Third Party Professional Services Fee detailed invoices, contracts, master agreements, purchase orders and similar records relating to the Company's Project.

EXHIBIT B

ELIGIBLE INVESTMENTS

"Eligible Investments" means, to the extent permitted by law:

(a) Bankers acceptances issued by any bank domiciled in the State of Ohio or bankers acceptances issued by any domestic bank rated in the highest category by at least one Rating Agency.

(b) Money market mutual funds

(c) Federal funds

(d) Certificates of deposit

In determining whether the rating assigned by Moody's or S&P to an investment complies with the rating categories provided in this definition, the rating category shall be determined without regard to any numerical or plus or minus modifier, unless otherwise expressly provided in this definition.

(e) IntraFi Networks Services LLC

(f) Other Eligible Options in accordance with the Ohio Revised Code

EXHIBIT C

Each of the following person(s) is a Village Representative authorized to execute documents and direct Escrow Agent as to all matters, including fund transfers, address changes and contact information changes, on the Village's behalf (only one signature required):

| | | |
|------------------------|------------------------|---------------------------|
| <u>Susan A. Ramsey</u> | <u>Susan A. Ramsey</u> | <u>740-467-2333, x+2.</u> |
| Name | Specimen signature | Telephone No. |
| _____ | _____ | _____ |
| Name | Specimen signature | Telephone No. |
| _____ | _____ | _____ |
| Name | Specimen signature | Telephone No. |
| _____ | _____ | _____ |
| Name | Specimen signature | Telephone No. |

If only one person is identified above, the following person is authorized for call-back confirmations:

| | |
|-------------------|---------------------|
| <u>Vince Popo</u> | <u>614-562-7320</u> |
| Name | Telephone No. |

Each of the following person(s) is a County Representative authorized to execute documents and direct Escrow Agent as to all matters, including fund transfers, address changes and contact information changes, on the County's behalf (only one signature required):

| | | |
|-------|--------------------|---------------|
| _____ | _____ | _____ |
| Name | Specimen signature | Telephone No. |
| _____ | _____ | _____ |
| Name | Specimen signature | Telephone No. |
| _____ | _____ | _____ |
| Name | Specimen signature | Telephone No. |

If only one person is identified above, the following person is authorized for call-back confirmations:

| | |
|-------|---------------|
| _____ | _____ |
| Name | Telephone No. |

EXHIBIT C

Each of the following person(s) is a **Village Representative** authorized to execute documents and direct Escrow Agent as to all matters, including fund transfers, address changes and contact information changes, on the Village's behalf (only one signature required):

| | | |
|-------|--------------------|---------------|
| _____ | _____ | _____ |
| Name | Specimen signature | Telephone No. |
| _____ | _____ | _____ |
| Name | Specimen signature | Telephone No. |
| _____ | _____ | _____ |
| Name | Specimen signature | Telephone No. |
| _____ | _____ | _____ |
| Name | Specimen signature | Telephone No. |

If only one person is identified above, the following person is authorized for call-back confirmations:

_____ Telephone No. _____

Name

Each of the following person(s) is a **County Representative** authorized to execute documents and direct Escrow Agent as to all matters, including fund transfers, address changes and contact information changes, on the County's behalf (only one signature required):

| | | |
|---------------------|---------------------|---------------|
| Rick Szabrak | <i>Rick Szabrak</i> | 740-652-7162 |
| _____ | _____ | _____ |
| Name | Specimen signature | Telephone No. |
| <i>Bart Hampson</i> | <i>Bart Hampson</i> | 740-652-7089 |
| _____ | _____ | _____ |
| Name | Specimen signature | Telephone No. |
| _____ | _____ | _____ |
| Name | Specimen signature | Telephone No. |

If only one person is identified above, the following person is authorized for call-back confirmations:

_____ Telephone No. _____

Name

VILLAGE INFRASTRUCTURE IMPROVEMENTS ESCROW AGREEMENT

THIS VILLAGE INFRASTRUCTURE IMPROVEMENTS ESCROW AGREEMENT (“VII Escrow Agreement”) is made as of November 12, 2025 by and among the VILLAGE OF MILLERSPORT, a municipal corporation duly organized and validly existing under the laws of the State of Ohio (the “Village”), VANTAGE DATA CENTERS MANAGEMENT, LLC (the “Company”) and NORTH VALLEY BANK (the “Escrow Agent”), a state bank duly organized and validly existing under and by virtue of the laws of the State of Ohio;

WITNESSETH:

WHEREAS, the Council of the Village has passed Ordinance No. 877 on July 22, 2025 (the “Village Authorizing Legislation”), and authorized the Village to enter into that certain Development Agreement among, the Village and Company, among others, dated as of November 3, 2025 (the “Development Agreement”); and

WHEREAS Commissioners passed Resolution No. 2025-10.01.j on October 7, 2025 (the “County Authorizing Legislation” and, together with the Village Authorizing Legislation, the “Authorizing Legislation”), and authorized the County to enter into the Development Agreement; and

WHEREAS, pursuant to the Development Agreement, the Village and the Company have determined it is necessary to establish an Escrow Account in the custody of the Escrow Agent pursuant to the terms set forth herein.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, and in order to provide for the deposit and disbursement of moneys to pay Village Infrastructure Improvements (as defined and described in the Development Agreement), the parties hereto covenant, agree and bind themselves as follows:

Section 1. Definitions. The words and terms used and not otherwise defined herein shall have the same meanings as set forth in the Development Agreement.

Section 2. Establishment of Escrow Account. In accordance with Section 2.9 of the Development Agreement, there is hereby established with the Escrow Agent and ordered maintained a special and separate deposit account (the “Escrow Account”). The Escrow Account shall be in the custody of the Escrow Agent and, together with the interest earnings therefrom and investments therein, shall be held in trust for the benefit of the Village, and shall be used and applied for the payment or reimbursement of Village Infrastructure Improvements by the Village from funds deposited by the Company as set forth herein and in the Development Agreement. Anything herein to the contrary notwithstanding, the Escrow Account, and any cash therein, shall be held separate and apart from any other funds of the bank or trust company acting as Escrow Agent. When the end of the Company funding obligations of the Village Infrastructure Improvements Escrow under the Development Agreement is determined, the Village shall promptly give written notice of the anticipated completion date for the Village Infrastructure Improvements to the Escrow Agent, with a copy to Company (the “Termination Notice”). It is anticipated that this VII Escrow Agreement will terminate on or about [May 30, 2028].

Section 3. Investment of Moneys in the Fund. Upon receipt of moneys for deposit in the Escrow Account, such moneys shall be invested and reinvested by the Escrow Agent in Eligible Investments (as defined in Exhibit B attached hereto) at the written direction of the Village's Manager or his or her designee in consultation with Company. Any investments of moneys held to the credit of the Escrow Account shall mature or be redeemable at the option of the Village, in consultation with the Company, not later than the date when the money held to the credit of the Escrow Account will be required for the purposes intended. Any of those investments may be purchased from or sold to the Escrow Agent or any bank, trust company or savings and loan association affiliated with the Escrow Agent.

The Escrow Agent shall have no liability for any loss sustained as a result of any investment in an investment made pursuant to the terms of this VII Escrow Agreement or as a result of any liquidation of any investment prior to its maturity or for the failure of the parties to give the Escrow Agent instructions to invest or reinvest the Escrow Account. The Escrow Agent shall not be liable for any loss, misuse of funds, or fraud (including cyber fraud) occurring after properly disbursing funds in accordance with the terms of this Agreement. The Escrow Agent's liability shall be limited to losses directly resulting from its own gross negligence or willful misconduct.

An investment made from moneys credited to the Escrow Account shall constitute part of the Escrow Account, and the Escrow Account shall be credited with all proceeds of sale and income from investment of moneys credited thereto.

Investment income from the investment of the Escrow Account shall be used to pay for the costs of paying or reimbursing the Village for Village Infrastructure Improvements and shall be disbursed from time to time in accordance with the provisions of Section 4 hereof.

Section 4. Disbursement of Moneys in the Escrow Account.

(a) Moneys in the Escrow Account shall be disbursed in accordance with the provisions of this Section. The Escrow Agent shall cause to be kept and maintained adequate records pertaining to the Escrow Account and all investments and disbursements of moneys in the Escrow Account.

(b) The funds for the Village Infrastructure Improvements will be deposited by the Company to the Escrow Account and shall be distributed to reimburse the Village for any and all amounts due to it under Sections 2.8 and 2.9 of the referenced Development Agreement; and

(c) Monies shall be paid from the Escrow Account to the Village upon submission of an executed "Disbursement Request" in the form of Exhibit A hereto along with accompanying documentation, as described on Schedule I to Exhibit A.

(d) All Disbursement Requests presented for payment shall be executed by a designated representative of the Village, as applicable, with a copy provided to the Company. The initial designated representative shall be Susan Ramsey, Fiscal Officer. The Escrow Agent shall be promptly notified of any changes to the designated representative. The Company shall have seven (7) business days to review, audit and object to the sufficiency or eligibility of any

Disbursement Request and supporting documentation. Any Disbursement Requests or objections shall be sent to the Escrow Agent at escrowaccount@nvboh.bank .

(e) The Escrow Agent shall honor all eligible disbursement requests delivered to it in compliance with the VII Escrow Agreement within eight (8) business days of receipt so long as not timely objections has been received. Provided that the Escrow Agent relies in good faith and with a justifiable basis upon the accompanying documentation provided for in Schedule I to Exhibit A, it shall have no liability on account of disbursements from the Escrow Account to effect payment of such disbursement request.

(f) If any amount remains on deposit in the Escrow Account on or after six months following the completion date identified in the Termination Notice, the Escrow Agent shall provide thirty days written notice to the Company and the Village of the outstanding balance, and if the Village has not submitted proposed Village Infrastructure Improvements costs during that thirty day period, then the Escrow Agent shall promptly pay to the Company the amount that remains on deposit in the Escrow Account on such date. Thereafter, this VII Escrow Agreement shall automatically terminate.

Section 5. Records of Escrow Account; Audit. The Escrow Agent agrees to provide to the Village and the Company [monthly] statements of activities of the Escrow Account. The Escrow Agent agrees to resolve within thirty days of receipt of notice from the Village or the Company any discrepancies or errors found by the Village or the Company in those statements. If the Escrow Agent does not resolve the discrepancies or errors within thirty days of receipt of notice from the Village or the Company, then the Village or Company may have an audit of the Escrow Account performed by an independent firm of certified public accountants relevant to the funds and investments of the Village held by the Escrow Agent. The cost of that audit shall be paid by the party initiating the audit, unless the audit demonstrates that an error was made by the Escrow Agent and not corrected prior to the initiation of the audit, in which case the cost of the audit shall be paid by the Escrow Agent.

Section 6. Escrow Agent. The Escrow Agent undertakes to perform only such duties as are expressly set forth herein and no duties shall be implied. The Escrow Agent shall have no liability under and no duty to inquire as to the provisions of any agreement other than this VII Escrow Agreement. The Escrow Agent may rely upon and shall not be liable for acting or refraining from acting upon any written notice, document, instruction or request furnished to it hereunder and believed by it to be genuine and to have been signed or presented by the proper party or parties. The Escrow Agent shall be under no duty to inquire into or investigate the validity, accuracy or content of any such notice, document, instruction or request. The Escrow Agent shall have no duty to solicit any payments which may be due it or the Escrow Account. The Escrow Agent shall not be liable for any action taken or omitted by it in good faith except to the extent that a final adjudication of a court of competent jurisdiction determines that the Escrow Agent's gross negligence or willful misconduct was the primary cause of any loss to either the Company or the Village. The Escrow Agent may execute any of its powers and perform any of its duties hereunder directly or through agents or attorneys (and shall be liable only for the careful selection of any such agent or attorney) and may consult with counsel, accountants and other skilled persons to be selected and retained by it. The Escrow Agent shall not be liable for anything done, suffered or omitted in good faith by it in accordance with the advice or opinion of any such counsel,

accountants or other skilled persons. In the event that the Escrow Agent shall be uncertain as to its duties or rights hereunder or shall receive instructions, claims or demands from the Company or the Village that, in its opinion, conflict with any of the provisions of this VII Escrow Agreement, it shall be entitled to refrain from taking any action and its sole obligation shall be to keep safely all property held in escrow until it shall be directed otherwise in writing by the Company and the Village or by a final order or judgment of a court of competent jurisdiction. The Escrow Agent may interplead the Escrow Account into a court of competent jurisdiction or may seek a declaratory judgment with respect to certain circumstances, and thereafter be fully relieved from any and all liability or obligation with respect to such interpleaded Escrow Account or any action or nonaction based on such declaratory judgment. The Company and the Village agree to pursue any redress or recourse in connection with any dispute between them or with any third party without making the Escrow Agent a party to the same. Anything in this VII Escrow Agreement to the contrary notwithstanding, in no event shall the Escrow Agent be liable for special, indirect or consequential loss or damage of any kind whatsoever (including but not limited to lost profits), even if the Escrow Agent has been advised of the likelihood of such loss or damage and regardless of the form of action. The Escrow Agent shall not be liable to any other party for losses due to, or if it is unable to perform its obligations under the terms of this VII Escrow Agreement because of, acts of God, fire, war, terrorism, floods, strikes, electrical outages, equipment or transmission failure, or other causes reasonably beyond its control.

The Escrow Agent may resign, or this VII Escrow Agreement may be terminated upon joint written instruction of the Company and Village, and Escrow Agent will be discharged from its duties or obligations hereunder following 30 days advance notice in writing of such resignation or termination to the other parties specifying a date when such resignation shall take effect.

Any corporation or association into which the Escrow Agent may be merged or converted or with which it may be consolidated, or any corporation or association to which all or substantially all the escrow business of the Escrow Agent's corporate trust line of business may be transferred, shall be the Escrow Agent under this VII Escrow Agreement without further act.

Escrow Agent's sole responsibility after such 30-day notice period expires shall be to hold the Escrow Account (without any obligation to reinvest the same) and to deliver the same to a designated substitute escrow agent, if any, or in accordance with the directions of a final order or judgment of a court of competent jurisdiction, at which time of delivery Escrow Agent's obligations hereunder shall cease and terminate. If the Company and the Village have failed to appoint a successor escrow agent prior to the expiration of thirty (30) days following receipt of the notice of resignation or termination, the Escrow Agent may petition any court of competent jurisdiction for the appointment of a successor escrow agent or for other appropriate relief, and any such resulting appointment shall be binding upon the Company and the Village.

Company agrees to pay or reimburse the Escrow Agent upon request for all reasonable out-of-pocket expenses, disbursements and advances, including reasonable attorney's fees and expenses, incurred or made by it in connection with the preparation, execution, performance, delivery, modification and termination of this VII Escrow Agreement.

Company shall, to the extent permitted by law, indemnify, defend and save harmless the Escrow Agent and its directors, officers, agents and employees (the "indemnitees") from and

against any and all loss, liability or out-of-pocket expense arising out of or in connection with (a) the Escrow Agent's execution and performance of this VII Escrow Agreement, except to the extent that such loss, liability or expense is finally adjudicated to have been caused by the gross negligence or willful misconduct of any indemnitee, or (b) its following any instructions or other directions from the Company or the Village, except to the extent that its following any such instruction or direction is expressly forbidden by the terms hereof or is grossly negligent. The parties hereto acknowledge that the foregoing indemnities shall survive the resignation or removal of the Escrow Agent for any reason or the termination of this VII Escrow Agreement.

In the event funds transfer instructions are given to the VII Escrow Agent whether in writing, by telecopier or otherwise, the Escrow Agent is authorized to seek confirmation of such instructions by telephone call-back to the person or persons designated by a certificate of the Village as applicable, and the Escrow Agent may rely upon the confirmation of anyone purporting to be the person or persons so designated. The persons and telephone numbers for call-backs may be changed only in a writing actually received and acknowledged by the Escrow Agent. If the Escrow Agent is unable to contact any of the authorized representatives identified by certificate, the Escrow Agent is hereby authorized to seek confirmation of such instructions by telephone call-back to any authorized designee or successor of the Village Manager. Such successor shall deliver to the Escrow Agent a fully executed incumbency certificate, and the Escrow Agent may rely upon the confirmation of anyone purporting to be any such officer. The Escrow Agent and the beneficiary's bank in any funds transfer may rely solely upon any account numbers or similar identifying numbers provided by the Village to identify (a) the beneficiary, (b) the beneficiary's bank, or (c) an intermediary bank. The Escrow Agent may apply any of the escrowed funds for any payment order it executes using any such identifying number, even when its use may result in a person other than the beneficiary being paid, or the transfer of funds to a bank other than the beneficiary's bank or an intermediary bank designated. The parties to this VII Escrow Agreement acknowledge that these security procedures are commercially reasonable.

Section 7. Fees and Expenses of Escrow Agent. The Company will deposit active funds and the Escrow Agent will accept to a maximum of [\$_,_00,000.00] or any part thereof. For the service of making active funds accessible by demand, check, draft or other similar instrument, the Escrow Agent may charge a reasonable fee, as enumerated under Section 135.16 of the Ohio Revised Code. Specifically, the Company shall pay the Escrow Agent a one-time acceptance fee of \$1,200.00 and an annual fee of \$2,500.00 due upon initial funding of the Escrow Account and annually thereafter during the term of this VII Escrow Agreement for its services as Escrow Agent under this VII Escrow Agreement.

The Company will deposit and the Escrow Agent will accept as interim deposits a maximum of [\$_,_00,000.00] or any part thereof.

The Company will deposit and Escrow Agent will accept as inactive deposits a maximum of [\$_,_00,000.00] or any part thereof. The Escrow Agent will issue Certificates of Deposit during the period of designation in the amount deposited.

For both interim and inactive deposits, the interest payable on Certificates of Deposit will be at the maturity thereof or at the time of withdrawal prior thereto. Also, for both interim and

inactive deposits, the interest rates are subject to change from time to time. If a deposit is renewed, it shall carry the then prevailing interest rate at that time on that type of deposit.

The total amount thus deposited under this VII Escrow Agreement and the Professional Services Fee Escrow Agreement totals [\$1,500,000.00] which does not exceed the limitations set forth under Chapter 135 of the Ohio Revised Code of thirty percent (30%) of the Escrow Agent's total assets.

The Escrow Agent will secure public deposits under Section 135.18, Section 138.81, or Section 135.182, and any other sections of the Ohio Revised Code specifying eligible security, in an amount sufficient to meet the requirements of Chapter 135.

The Escrow Agent agrees that it will comply with all the requirements of the Ohio Revised Code, Chapter 135 and any amendments thereto. The Escrow Agent also further agrees that it will abide by any state and federal laws, rules or regulations or any amendments thereunder. If any such laws, rules or regulations are changed or amended during the terms of the designations as public depository, and if the change of laws, rules or regulations will cause this agreement to become unlawful, at the Escrow Agent's options, this agreement shall be limited so as not to extend beyond the date when such change becomes effective.

As part of this agreement, the Village agrees to be subject to the rules, which govern the accounts in which the Village's funds are deposited. Also, the Village agree to provide the Escrow Agent the names and signature of those persons authorized to execute drafts on and to make withdrawals from the accounts, and to provide such documentation establishing these persons authority as the Escrow Agent may request.

The acceptance fee shall be payable upon execution of this VII Escrow Agreement by each of the parties hereto. If the Escrow Agent renders any service hereunder not provided for in this VII Escrow Agreement, or the Escrow Agent is made a party to or intervenes in any litigation pertaining to this VII Escrow Agreement or institutes interpleader proceedings relative hereto, the Escrow Agent shall be compensated reasonably by the Company and the Village, to the extent permitted by law, for such extraordinary services and reimbursed for any and all claims, liabilities, losses, damages, fines, penalties and expenses, including all out-of-pocket and incidental expenses and outside legal fees occasioned thereby to the extent the Escrow Agent's involvement is not caused by the gross negligence or willful acts of Escrow Agent or its officers, employees or agents. The Escrow Agent agrees and acknowledges that it shall not have any lien whatsoever upon any of the amounts on deposit in or credit to the Escrow Account for the payment of such fees and expenses.

Section 8. Patriot Act. To help the government fight the funding of terrorism and money laundering activities, Federal law requires all financial institutions to obtain, verify and record information that identifies each person who opens an account. For a non-individual person such as a business entity, a charity, a trust or other legal entity the Escrow Agent will ask for documentation to verify its formation and existence as a legal entity. The Escrow Agent may also ask to see financial statements, licenses, identification and authorization documents from individuals claiming authority to represent the entity or other relevant documentation.

Section 9. Enforceability. If any provision of this VII Escrow Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

Section 10. Binding Effect. This VII Escrow Agreement shall inure to the benefit of and shall be binding upon the Village, the Company and the Escrow Agent and their respective successors and assigns, all subject to the provisions of this VII Escrow Agreement.

Section 11. Choice of Law. This VII Escrow Agreement shall be construed in accordance with the laws of the State of Ohio. Any reference to "court of competent jurisdiction" shall refer to state courts located in Fairfield County, Ohio or to federal courts located in Columbus, Ohio for the United States Southern District Court for the Southern District of Ohio, Eastern Division.

Section 12. Counterparts. This VII Escrow Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Section 13. Amendment. This VII Escrow Agreement may be amended only in a writing signed by the Village, Company and the Escrow Agent.

Section 14. Notices. All notices, approvals, consents, requests and other communications hereunder shall be in writing (provided that any communication sent to Escrow Agent hereunder must be in the form of a manually signed document or electronic copy thereof), in English, and shall be delivered (a) by personal delivery, or (b) by national overnight courier service, or (c) by certified or registered mail, return receipt requested, or (d) via facsimile transmission, with confirmed receipt or (e) via email by way of a PDF attachment thereto. Notice shall be effective upon receipt except for notice via email, which shall be effective only when the recipient, by return email or notice delivered by other method provided for in this Section, acknowledges having received that email (with an automatically generated receipt or similar notice not constituting an acknowledgement of an email receipt for purposes of this Section). Such notices shall be sent to the applicable party or parties at the address specified below:

If to the Village, to:

Vince Popo
Village Administrator
2245 Refugee Street
Millersport, OH, 43046

With a copy to:

Village Fiscal Officer
2245 Refugee Street
Millersport, OH, 43046

If to the Company, to:

Vantage Data Centers Management Company, LLC
Attn: General Counsel
200 Clayton Street, Suite 500
Denver, CO 80206
Legal-na@vantage-dc.com

With a copy to Niki Elias nelias@vantage-dc.com.

With a copy to: Jill S. Tangeman, Esq.
Vorys, Sater, Seymour and Pease
52 East Gay Street
Columbus, OH 43215

If to Escrow Agent, at: North Valley Bank
ATTN: Escrow Agent
2775 Maysville Pike
Zanesville, Ohio 43701
escrowaccount@nvboh.bank

or to such other address as each party may designate for itself by like notice and unless otherwise provided herein shall be deemed to have been given on the date received. The Company and Village agree to assume all risks, arising out of the use of electronic methods to submit instructions and directions to Escrow Agent, including without limitation the risk of Escrow Agent acting on unauthorized instructions, and the risk of interception and misuse by third parties.

[Remainder of page intentionally left blank]

[Signature page follows]

IN WITNESS WHEREOF, the Village, Company and the Escrow Agent have caused this VII Escrow Agreement to be executed in their respective names and capacities by their duly authorized officers, all as of the day and the year first written above.

DS

VANTAGE DATA CENTERS MANAGEMENT COMPANY, LLC:



DocuSigned by:

By: Michael Stoner
CA1676385EE9480...

Name: Michael Stoner

Title: SVP Market Development NA

VILLAGE OF MILLERSPORT:

By: _____

Name: _____

Title: _____

NORTH VALLEY BANK:

By: Tricia Lyons

Name: Tricia Lyons

Title: SVP/CFO

Approved as to Form:

Village Director of Law

IN WITNESS WHEREOF, the Village, Company and the Escrow Agent have caused this VII Escrow Agreement to be executed in their respective names and capacities by their duly authorized officers, all as of the day and the year first written above.

VANTAGE DATA CENTERS MANAGEMENT COMPANY LLC:

By:

Name:

Title:

VILLAGE OF MILLERSPORT:

By:



Name:

Gary R Matheny

Title:

Mayor

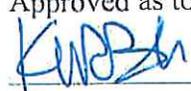
NORTH VALLEY BANK:

By:

Name:

Title:

Approved as to Form:

 KEVIN R. BUSH (0029452)

Village Director of Law

EXHIBIT A

DISBURSEMENT REQUEST FORM

Disbursement Request No. _____

Requesting Disbursement of Escrow Funds from Escrow Account

Under the Development Agreement dated as of September __, 2025 by and among the VILLAGE OF MILLERSPORT (the “Village”) and VANTAGE DATA CENTERS MANAGEMENT, LLC (the “Company”) and the VII Escrow Agreement dated as of September __, 2025 by and among the Village, the Company and North Valley Bank, as escrow agent (the “Escrow Agent”), the undersigned requests, on behalf of Village, payment from the Professional Services Fee Escrow on deposit in the Escrow Account (as defined in the VII Escrow Agreement) in the amount of \$ _____ as set forth in Schedule I attached hereto.

In connection with the foregoing request, the undersigned certifies on behalf of Village that:

- i. Village has incurred or expended the aggregate amount of \$ _____ to pay expenses relating to the Project, as evidenced by copies of the adequate documentation to include detailed invoices, contracts, master agreements, purchase orders and similar records attached hereto.
- ii. None of the costs for which payment is proposed to be made has formed the basis for any payment heretofore made from the Escrow Account.
- iii. Each item for which payment is proposed to be made hereunder is a proper cost under the VII Escrow Agreement and the Development Agreement.
- iv. The Village has provided a copy of this Disbursement Request, with all attachments, to the Company.

[Signature Page Follows]

IN WITNESS WHEREOF, I have hereunto set my hand on _____, 20__.

VILLAGE OF MILLERSPORT

By: _____
Name
Title

SCHEDULE I

SCHEDULE OF DOCUMENTATION

Adequate documentation of expenditures shall be provided by the Village to the Escrow Agent before any disbursement can be made, which shall include Village Infrastructure Improvements detailed invoices, contracts, master agreements, purchase orders and similar records relating to the Company's Project.

EXHIBIT B

ELIGIBLE INVESTMENTS

"Eligible Investments" means, to the extent permitted by law:

(b) Bankers acceptances issued by any bank domiciled in the State of Ohio or bankers acceptances issued by any domestic bank rated in the highest category by at least one Rating Agency.

(c) Money market mutual funds,

(d) Federal funds,

(e) Certificates of deposit

In determining whether the rating assigned by Moody's or S&P to an investment complies with the rating categories provided in this definition, the rating category shall be determined without regard to any numerical or plus or minus modifier, unless otherwise expressly provided in this definition.

(f) IntraFi Networks Services LLC

(g) Other Eligible Options in accordance with the Ohio Revised Code

DEVELOPMENT AGREEMENT

THIS DEVELOPMENT AGREEMENT (this “**Agreement**”) is made this 3rd day of November, 2025 (the “**Effective Date**”), by and among the Village of Millersport (the “**Village**”), Fairfield County (the “**County**”), Karis Critical CMH, LLC (“**Karis**”) and Vantage Data Centers Management Company, LLC (together with its affiliate Sierra Realty Investments, LLC or such other single asset real estate entity acquiring the Property (as defined herein), the “**Company**”) and its successors, transferees or assigns. The Village, the County, Karis and the Company are referred to herein as the (“**Parties.**”).

WITNESSETH:

WHEREAS, the Company intends to acquire (or has acquired) certain real property described more particularly on Exhibit A (the “**Property**”) on which the Company proposes to develop, construct (in one or more phases) and operate one or more data center(s) and/or other facilities as well as certain accessory uses or buildings located on the Property and other related or associated uses, buildings, infrastructure or structures such as (but not limited to) utility buildings, structures and appurtenances located on, adjacent to or near the Property that are reasonably related to the data center, including power facilities (collectively, the “**Project**”);

WHEREAS, the success of the Project depends upon the long-term commitment of substantial resources of the Company and the Village and the careful integration and coordination of Project and public capital facilities, planning, financing and construction schedules, and the Company and the Village wish to enter into this Agreement to obtain and provide assurances and agreements from each other before making a determination to invest substantial Company and Village resources;

WHEREAS, development of the Project on the Property will involve a substantial commitment of private capital by the Company, which commitment the Company is unwilling to make without certain assurances that (i) the Project will be adequately entitled to permit necessary development and operations; (ii) water and sewer service of adequate quantity and quality, provided at the standard rates set forth by the Village codified ordinances, will be available to the Project as set forth in this Agreement, and (iii) other necessary public infrastructure will be available to facilitate and support the development and operation of the Project as provided in this Agreement;

WHEREAS, this Agreement outlines the local economic development incentives and support that the Project is expected to receive from the Village or County, as applicable, which include: (1) a 15-year 100% property tax abatement in the form of a Community Reinvestment Area (“**CRA**”) agreement for the data center property; (2) a 15-year 100% property tax abatement in the form of an enterprise zone agreement (“**EZ**”) for the power facility property; (3) a 30-year TIF to reimburse public infrastructure improvements; and (4) certain other non-financial assistance (collectively, the “**Local Incentives**”);

WHEREAS, this Agreement also outlines the community benefits and certain other obligations of the Company and Karis, including certain minimum payments in lieu of taxes by the Company and certain contributions by Karis;

WHEREAS, the Parties anticipate that the development of the Project will create jobs and otherwise stimulate economic growth in the Village, and after careful review and deliberation, the Village has determined that it is in the Village's best interest and in the public interest of its citizens to enter into this Agreement to provide certain assurances to the Company and the Project to induce the Company to develop the Project on the Property.

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained herein and other good and valuable consideration, the receipt and sufficiency of which are expressly acknowledged by the Parties, the Village, the County, the Company and Karis hereby agree the above recitals are incorporated and made a part of this Agreement, and the Parties further agree as follows:

ARTICLE I APPROVAL PROCEDURES

1.1 Village Council Action. The Village Council on July 22, 2025, adopted Ordinance No. 877, effective immediately upon adoption, which Resolution provides Village Council's approval of this Agreement and authorizes its execution on behalf of the Village.

1.2 County Commissioners Action. The County Commissioners of Fairfield County on October 7, 2025, adopted Resolution No. 2015-10.07.j, effective immediately upon adoption, which Resolution provides the County Commissioner's approval of this Agreement and authorizes its execution on behalf of the County.

ARTICLE II ENTITLEMENTS

2.1 Entitlement to Develop. As set forth in Exhibit B, certain actions have been or will be taken by the County and by the Village (whether by staff or any board or commission) to authorize the Project (collectively, the "**Project Approvals**"). The Property is in the process of being annexed to the Village (the "**Annexation**") and a rezoning is pending to rezone the Property to LM Light Manufacturing following Annexation (the "**Rezoning**"). Following Annexation and Rezoning, the Company will have the vested right to develop the Project under the Applicable Rules (as defined in Section 2.2 below), subject to the terms and conditions of the Enabling Projects (defined below), Applicable Rules and Project Approvals. The Company's vested rights shall include, without limitation, the right to remodel, renovate, rehabilitate, rebuild, or replace the Project or any portion thereof (including without limitation the right to replenish equipment used in operating the Project) throughout the Term for any reason, including, without limitation, in the event of damage, destruction, or obsolescence of the Project or any portion thereof, all subject to the Applicable Rules.

In conjunction with the Project Approvals, the County and the Village as applicable agree to review and process permit applications for work on the Property that is necessary for vertical construction

(the “**Enabling Projects**”) prior to completion of the Annexation and the Rezoning, to the extent allowed by applicable laws, rules and regulations. For purposes of this Agreement, “Enabling Projects” shall include but not be limited to: i) re-plat of the Property to eliminate a previously recorded subdivision plat and create two (or more) separate parcels to allow for the development of two Project phases; ii) a mass earthwork plan; iii) grading permits; iv) utility and similar infrastructure installation; v) floodplain and wetland mitigation; vi) roadway and access construction; and vii) water, sewer or stormwater facilities construction. Following completion of the Annexation and the Rezoning, the County and the Village will continue to work together to process and issue, in accordance with the Applicable Rules (defined below), the necessary permits to allow for vertical construction as more fully detailed on Exhibit B attached hereto.

2.2 Changes in Applicable Rules. No addition to, or modification of, the Applicable Rules including, without limitation, any zoning or building regulation if such adopted or effective after the Effective Date, shall be applied to the Project or the Property if such regulation is more restrictive or otherwise has a material negative effect on the Project; provided, however, that any applicable State of Ohio building codes in effect at the time of any application for a building permit shall govern. “**Applicable Rules**” means all of the rules, regulations, ordinances, official policies of the County or the Village as applicable; provided that the Applicable Rules shall not include any new or modified County or Village rules, regulations, ordinances, or official policies enacted after the Effective Date of this Agreement with the express or inferred intent to specifically and inequitably target the Project or the Property. The Village will not target, and Village staff will not support any attempts to target the Project with future changes in law or special assessments, taxes or charges that discriminate against the Project.

2.3 Project Approvals. The Enabling Projects and Project Approvals as set forth on Exhibit B are the only permits and/or approvals that are required to complete the development of the Project under the Applicable Rules based on the County’s and the Village’s understanding of the project scope at this time.

2.4 Expedited Review. The County and the Village shall reasonably expedite processing of all Enabling Projects and Project Approvals (including staff review and processing as well as actions by boards and commissions, if any) and any other approvals or actions requested by the Company to develop and to operate the Project in accordance with the timeframes set forth on Exhibit B, all in accordance with the Applicable Rules. To the extent necessary to meet the timeframes set forth on Exhibit B, the County and the Village will hire third party consultants, the costs of which will be reimbursed by the Company pursuant to Sections 2.6 and 2.7 below.

2.5 Timing and Rate For Development. The Parties acknowledge that as of the Effective Date, the Company cannot predict if, when or at what rate development of the Project will occur. The timing and rate for development of the Property will depend upon numerous factors outside of the control of the Company, such as market orientation and demand, competition, availability of qualified laborers to construct, and/or weather conditions. The Company may develop the Project in such order and at such rate and times as the Company deems appropriate within the exercise of its sole and absolute discretion, subject to the Applicable Rules and the Project Approvals and the Enabling Projects. However, the Parties shall mutually agree on the schedule for all public infrastructure work, including, but not limited to design and construction for the Village Infrastructure Improvements (defined herein) performed by the Village. The Parties further agree

that the Village shall be entitled to an extension of time for any delays that occur on the work being performed by the Village. The Village acknowledges that this right is consistent with the intent, purpose, and understanding of the Parties. Nothing in this Agreement shall be construed to require the Company to proceed with the development of the Project or any portion thereof.

2.6 Essential Services Reimbursement. Within thirty (30) days of the Effective Date of this Agreement, the Village and the County shall provide to the Company an invoice with supporting documentation showing all attorney fees, engineering fees (to the extent not included in Village Infrastructure Improvements Cost), administrative fees and other similar third party, out-of-pocket costs (the “**Third Party Professional Fees**”) that have reasonably been incurred by the Village and the County as a result of the Project, including, but not limited to Third Party Professional Fees related to the Enabling Projects, through the Effective Date of this Agreement. Upon its review and approval of the invoice, which shall not be unreasonably withheld, the Company shall thereafter pay said invoice within sixty (60) days of receipt.

2.7 Essential Services Deposit. As a result of the continued development and regularly scheduled meetings with the Company and the performance of the Enabling Projects, the Village and the County have incurred and will continue to incur significant and irregular Third-Party Professional Fees. The Company, the Village, and the County agree that as a result of these fees, an escrow shall be created for the benefit of the Village and the County with North Valley Bank or another mutually agreeable financial institution to reimburse the Village and the County for said Third Party Professional Fees reasonably incurred as a result of the Project. At such time as the Company pays the Third Party Professional Fees as set forth in Paragraph 2.6 herein, the Company shall deposit with the Village and the County a total of One Hundred Thousand Dollars (\$100,000.00) to be held in escrow (the “**Third Party Professional Fees Escrow**”). Thereafter, the Village and the County may withdraw funds from the Third Party Professional Fees Escrow for the purpose of paying Third Party Professional Fees reasonably incurred as a result of the Project at the time fees are due. Beginning with the first withdrawal of funds from the Third Party Professional Fees Escrow, by the last day of the following month, the Village and the County shall provide the Company with: i) an accounting of the Third Party Professional Fees Escrow to date; and ii) an estimated budget for Third Party Professional Fees to be incurred through the processing of the upcoming Project Approvals or related agreements. Following its review and approval, which shall not be unreasonably withheld, of i) and ii) in the preceding sentence, the Company shall then deposit with the Village and the County the amount identified on said estimated budget less any funds remaining in the Third Party Professional Fees Escrow. Thereafter, the Village and the County may withdraw funds from the Third Party Professional Fees Escrow for the purpose of paying Third Party Professional Fees reasonably incurred as a result of processing the one or more of the Project Approvals or related agreements for the Project. At such time of the above-mentioned Project Approval or related agreements, the Village and the County will provide an accounting of the Third Party Professional Fees Escrow to the Company. If funds are remaining in the Third Party Professional Fees Escrow, said funds shall remain in escrow to be used for subsequent approvals or related agreements. If the Third Party Professional Fees exceed the Third Party Professional Fees Escrow, the Village shall issue a detailed invoice (and provide supporting documentation if applicable) to the Company for any additional funds owed for Company’s review and approval. Said additional funds owed must be paid by the Company within thirty (30) days of a complete request submission, and if not timely paid then no additional Project Approval or related agreement will be issued or entered into by the Village or the County until the additional

funds are paid. The foregoing process shall be used for all subsequent Project Approvals or related agreements requested as part of the Project, with the Village and the County providing for Company's review and approval a current accounting of the Third Party Professional Fees Escrow and an estimated budget of Third Party Professional Fees at such time as the Company submits an approval or related agreement request and the Company depositing the amount of the estimated budget less funds remaining in the Third Party Professional Fees Escrow with the Village and the County to be held as part of the Third Party Professional Fees Escrow. Upon receipt or execution of the last Project Approval or related agreement requested for the Project, any funds remaining in the Third Party Professional Fees Escrow will be refunded to the Company. The Village and the County shall select all providers of the third party professional services it engages under this article consistent with the rules and regulations of the Village and applicable state law, including procurement law, and free from any conflicts of interest with Village and County representatives, employees, or elected officials. The Company retains the right to decline reimbursement for any Third Party Professional Fees from the Third Party Professional Fees Escrow, if such Third Party Professional Fees were incurred in violation of the requirements set forth herein.

2.8. Village Infrastructure Improvements Reimbursement. Within thirty (30) days of the Effective Date of this Agreement, the Village and the County shall provide to the Company an invoice with supporting documentation showing all the reasonable and necessary costs associated with Village Infrastructure Improvements as set forth in Paragraph 4.1. herein (the "**Village Infrastructure Improvements Costs**") that have reasonably been incurred by the Village and the County as a result of the Project through the Effective Date of this Agreement. Upon its review and approval of the invoice, which shall not be unreasonably withheld, the Company shall thereafter pay said invoice within sixty (60) days of receipt.

2.9 Village Infrastructure Improvements Deposit. As a result of the continued development and regularly scheduled meetings with the Company, the Village and the County will continue to incur significant additional Village Infrastructure Improvements Costs after the Effective Date of this Agreement. The Company and the Village agree that as a result of these costs, an escrow shall be created for the benefit of the Village to pay for said Village Infrastructure Improvements Costs to reasonably be incurred as a result of the Village Infrastructure Improvements work being performed by the Village for the Project. At such time as the Company pays the Village Infrastructure Improvements Costs as set forth in Paragraph 2.8 herein, the Company shall deposit with the Village and the County an initial amount of One Million Dollars (\$1,000,000.00) to be held in escrow at North Valley Bank or another mutually agreeable financial institution (the "**Village Infrastructure Improvements Escrow**"). Additionally, the Company shall make additional deposits into the Village Infrastructure Improvements Escrow in accordance with this Agreement, including, but not limited to Section 4.1.B.

Thereafter, the Village may withdraw funds from the Village Infrastructure Improvements Escrow for the purpose of paying Village Infrastructure Improvements Costs reasonably incurred as a result of the Project at the time costs are due or as otherwise necessary for the Village to certify the available funds for each Professional Services Agreement and Construction Agreement (as defined herein), including cost related to any claims arising out of or are related to work performed for the Village Infrastructure Improvements. At the time the Village and the Company execute the Amendment for the Village Infrastructure Improvements, the Village shall provide the Company with: i) an accounting of the Village Infrastructure Improvements Escrow to date; and ii) an

estimated budget for the Village Infrastructure Improvements Costs to be incurred. Following its review and approval, which shall not be unreasonably withheld, of i) and ii) in the preceding sentence, the Company shall then deposit with the Village the amount identified on said estimated budget less any funds remaining in the Village Infrastructure Improvements Escrow. Following the procurement of the Professional Service Provider(s) and the Contractor(s) for the Village Infrastructure Improvements, if it is determined that the amounts in the estimated budget are less than the amounts required to be deposited by Company in the Village Infrastructure Improvements Escrow in accordance with Section 4.1.B.1 for the Professional Services Agreement(s) and Professional Services Contingency and Section 4.1.B.2 for the Construction Agreement(s) and Construction Contingency, the Company shall deposit additional amounts into the Village Infrastructure Improvements Escrow to meet the requirements in Section 4.1. Thereafter, the Village may withdraw funds from the Village Infrastructure Improvements Escrow for the purpose of paying Village Infrastructure Improvements Costs reasonably incurred as a result of completing the Village Infrastructure Improvements for the Project. At such time the design and construction of the Village Infrastructure Improvements have been finally completed, including the resolution of any claims, the Village will provide an accounting of the Village Infrastructure Improvements Escrow to the Company. If the Village Infrastructure Improvements Costs exceed the Village Infrastructure Improvements Escrow, the Village shall issue an invoice and provide supporting documentation to the Company for any additional funds owed for Company's review and approval, which shall not be unreasonably withheld. Said additional funds owed must be paid within 30-days of receipt of the invoice by Company. The foregoing process shall be used for other improvements, if any, performed by the Village as part of the Project. Upon completion of the Village Infrastructure Improvements, any funds remaining in the Village Infrastructure Improvements Escrow will be refunded to the Company.

ARTICLE III

LANDSCAPING AND SCREENING REQUIREMENTS

3.1 For those Property perimeter boundaries which abut: i) public right of ways; or ii) properties containing existing residential uses or have a zoning classification which permits the development and operation of residential uses thereon that are not owned by the Company, a minimum six (6) foot high mound shall be installed along the property line and shall include a landscape buffer on the mound which shall consist of a mixture of deciduous trees, evergreens and bushes to provide an opacity of 75% on the date that is 5 years after planting to a total height of 10 feet above ground level. These mounds shall be installed within the minimum setback area as required by the LM Light Manufacturing zoning district and may encroach on the abutting property if that owner is in agreement with the mound's installation on his/her property. The plan for these areas must be reviewed and approved by Village Administrator. If there are existing trees within the foregoing-described perimeter areas and the Village Administrator recommends preservation of them, the mounding may be omitted and the existing trees may be utilized as the required screening. The requirement for 75% opacity 5 years after installation is still applicable with this alternative and, therefore, if necessary, additional landscaping materials (i.e., deciduous trees, evergreens or bushes) shall be planted along those perimeter boundary areas to meet the 75% opacity requirement. Utilities and permitted access drives may be placed within or cross through perimeter boundaries which abut public rights of way or residentially zoned and used properties

and the screening provided in this paragraph, provided, however, that the Company shall use good faith efforts to place utilities in a manner that minimizes the impact on the required screening.

ARTICLE IV **INFRASTRUCTURE IMPROVEMENTS**

4.1 Infrastructure Design and Construction.

A. Water and Sewer Services and Improvements:

1. The Village and the Company acknowledge that the Project requires the ability to discharge, treat, and transport wastewater of between 5,900 and 23,590 gallons per day per building (depending on the size of the building) with a flow rate that is not less than 75 gallons per minute per building, for up to seven (7) buildings for a total of 91,435 gallons per day for the data center plus an estimated 400,000 gallons per day for the fully built-out natural gas facility (the “**Company’s Sewer Need**”).
2. The Village and the Company acknowledge that the Project requires potable water and a 12-inch waterline to provide sufficient flow to meet the demands of between 3,620 and 15,270 gallons per day per building (depending on the size of the building) with a flow rate that is not less than 1,000 gallons per minute per building, for up to seven (7) buildings for a total of 56,995 gallons per day for the data center plus an estimated 30,799 gallons per day for the first 100MW and 520,000 gallons per day for the full build-out of the natural gas facility (the “**Company’s Water Need**”).
3. As a result of the Project, improvements are needed to the Village’s water and wastewater service infrastructure, including the construction of new water transmission lines and new sewer transmission lines (the “**Company Infrastructure Improvements**”), and the construction of a new water storage tank, a new sewer treatment plant, and improvements to the Village’s existing water treatment plant (the “**Village Infrastructure Improvements**”). Collectively, the Company Infrastructure Improvements and the Village Infrastructure Improvements are the “**Infrastructure Improvements**”.
4. The Village has sufficient capacity to meet the requirements for the initial phase of the Project consistent with Appendix 1, but the Infrastructure Improvements will be needed to meet the Company’s Water Need and the Company’s Sewer Need. To identify the Infrastructure Improvements needed to meet the Company’s Water Need and the Company’s Sewer Need, the Village and the County, as applicable, will conduct a comprehensive water and wastewater improvements analysis (the “**Water/Wastewater Improvements Analysis**”). The Company will pay all costs associated with the Water / Wastewater Improvements Analysis. The Water/Wastewater Improvements Analysis will result in a proposed detailed written plan defining the scope, cost, and schedule for engineering and constructing the required Infrastructure Improvements (the “**Water / Wastewater Infrastructure Improvements Plan**”).

5. Once the Water / Wastewater Infrastructure Improvements Plan is reviewed jointly and mutually agreed to by the Village and the Company, the parties will enter into one or more amendments to this Agreement (substantially in the form of Appendix 2) for the Company Infrastructure Improvements and the Village Infrastructure Improvements. The Amendment(s) will identify engineering and construction responsibilities, an engineering and construction timeline, and the process by which the Company will reimburse the Village for the mutually agreeable reasonable and necessary engineering and construction costs for the Village Infrastructure Improvements as identified in the Water / Wastewater Infrastructure Improvements Plan. For clarity, the Village will construct the Village Infrastructure Improvements and the Village will follow all applicable procurement laws, and to the extent possible, the Village will complete a competitive construction bid, construction manager at-risk, or design-build process to determine what entity will design and construct the Village Infrastructure Improvements. The Company agrees that it shall pay for said Village Infrastructure Improvements Costs by depositing funds into the Village Infrastructure Improvements Escrow in accordance with Paragraph 4.1.B. The Village will require performance bonds when appropriate or required by law. The Village will engage all providers of the third party services consistent with the rules and regulations of the Village and all applicable state procurement and other laws, and free from any conflicts of interest with Village representatives, employees, or elected officials. The Company retains the right to decline reimbursement for any fees and costs under this article, if such fees and costs were incurred in violation of the requirements set forth herein or were determined to be unreasonable and unnecessary by a third party.
6. The Amendment(s) shall specify that the Village will cause the design and construction of all improvements required for the Village Infrastructure Improvements, and Company shall be responsible for all Village Infrastructure Improvements Costs.
7. The Company will timely pay for its actual water and wastewater usage at non-discriminatory rates.
8. In addition to reimbursement from the TIF (as described below), the Company will be entitled to recoup costs of the Infrastructure Improvements in the event that third party non-residential users connect to and benefit from either the water transmission lines, any capacity that is not used by the Company for the Project, or any infrastructure funded by the Company that obviates the need for or reduces Water / Wastewater Infrastructure-related costs of such third party non-residential users so that Company will not be obligated to pay for costs over and above its fair share of benefits received from such Water / Wastewater Infrastructure as reasonably determined by the Village.

B. Village Infrastructure Improvements

1. The Village will engage all design, testing, consulting, and other professionals (the “**Professional Service Providers**”) for the Village Infrastructure Improvements in a manner consistent with the rules and regulations of the Village and all applicable state

procurement and other laws, and free from any conflicts of interest with Village representatives, employees, or elected officials. The Professional Service Providers shall be engaged on a fixed sum, or not-to-exceed sum, basis of compensation, and prior to the Village entering into any agreements with Professional Services Providers (the “**Professional Services Agreement**”) necessary for the Village Infrastructure Improvements, and to the extent that the Company has not already deposited sufficient funds in the Village Infrastructure Improvements Escrow in accordance with Section 2.9, the Company shall deposit the full contract sum for each Professional Services Agreement into the Village Infrastructure Improvements Escrow. At the same time, the Company shall also deposit an amount equal to 20% of the contract sum of each Professional Services Agreement (the “**Professional Services Contingency**”) into the Village Infrastructure Improvements Escrow for additional costs incurred related to the Professional Services Agreement. To the extent that the Professional Services Contingency for a Professional Services Agreement is exceeded at any point during the term of the Professional Services Agreement, upon receipt of an invoice from the Village, the Company shall deposit an amount equal to the original amount of the Professional Services Contingency into the Village Infrastructure Improvements Escrow.

2. The Village will follow all applicable procurement laws, and to the extent possible, the Village will utilize a competitively bid, construction manager at risk or design-build procurement process to select a contractor(s) to construct the Village Infrastructure Improvements (the “**Contractors**”). Prior to the Village entering into any agreements with the Contractor(s) for the construction of the Village Infrastructure Improvements (the “**Construction Agreement**”) necessary for the Village Infrastructure Improvements, and to the extent that the Company has not already deposited sufficient funds in the Village Infrastructure Improvements Escrow in accordance with Section 2.9, the Company shall deposit the full contract sum for each Construction Agreement into the Village Infrastructure Improvements Escrow. The Company shall also deposit an amount equal to 20% of the contract sum of each Construction Agreement into the Village Infrastructure Improvements Escrow for additional costs incurred related to the Construction Agreement (the “**Construction Contingency**”). To the extent that the Construction Contingency for a Construction Agreement is exceeded at any point during the term of the Construction Agreement, the Company shall deposit an amount equal to the original amount of the Construction Contingency into the Village Infrastructure Improvements Escrow. Upon completion of the Village Infrastructure Improvements, any funds remaining in the Village Infrastructure Improvements Escrow will be refunded to the Company.

C. Company Infrastructure Improvements.

1. The Company shall design and construct the Company Infrastructure Improvements. The Company agrees to convey any portion of the Company Infrastructure Improvements consisting of real property or improvements to real property outside the Property to the Village by recording of a plat, conveyance by deed, or other instrument of conveyance or after completion of the Company Infrastructure Improvements. The

Company and the Village will cooperate to minimize the Company Infrastructure Improvements on the Property. The Village agrees to grant and convey to the Company non-exclusive easements over land and easements owned or controlled by the Village as may be needed by the Company (including the Company's representatives or contractors) for the Project, and the Village and County agree to acquire such easements as necessary for the Company Infrastructure Improvements, and each Party will be responsible for its work on the other Party's property. For all Company Infrastructure Improvements constructed on the Property (which the Parties agree will be within 50' of the Property line), the Company shall provide non-exclusive easements over the Property, in a size and location reasonably acceptable to the Village and County, to allow the Village and County to access and maintain the Company Infrastructure Improvements.

2. The Company shall be responsible for all costs related to the Company Infrastructure Improvements, including reimbursement of reasonable costs of the Village or County acquiring any easements needed for the Company Infrastructure Improvements.
3. The Company covenants to keep the Company Infrastructure Improvements free of all liens asserted by mechanics, materialmen, and laborers providing work and materials related to the Company Infrastructure Improvements. In the event that any lien affidavits are recorded against the Company Infrastructure Improvements at the conclusion of the Company Infrastructure Improvements, the Company agrees that it shall within a reasonable time of receipt of a request from the Village, bond off any such lien, as provided in Section 1311.311 of the Ohio Revised Code, and cause the recorded lien to be released.
4. The Company warrants to the Village that the materials furnished in connection with the Company Infrastructure Improvements shall be of new and of good quality and that the work performed to complete the Company Infrastructure Improvements shall be free from material defects not inherent in the quality required or permitted. The Company or its assignee shall assign and provide to the Village all manufacturer's warranties related to the materials and labor used to complete the Company Infrastructure Improvements. Upon proper completion and successful testing of any portion of the Company Infrastructure Improvements, the Company will dedicate that properly completed and successfully tested portion of the Company Infrastructure Improvements to the Village, and the Village will promptly (within 30 days) accept the completed improvement(s).
5. Insurance. During the construction of the Company Infrastructure Improvements the Company shall maintain the following insurance coverage on each portion of the work until such time as such portion of the work is accepted by a governmental entity: (i) commercial general liability insurance in amounts not less than \$1,000,000 per occurrence and \$2,000,000 in the aggregate; (ii) automobile liability insurance with a combined single limit of \$1,000,000 per accident for bodily injury and property damage; and (iii) worker's compensation insurance as required by any applicable law or regulation. Such insurance policies shall name the Village and the County as an

additional insureds and certificate holders and further provide that the Village and the County will be given a minimum of thirty (30) days written notice prior to any cancellation of the coverage provided.

6. The Company shall require its contractor agree to promptly correct at no cost to the Village any work performed related to the Company Infrastructure Improvements that is identified as defective within one year after the date of acceptance of the Company Infrastructure Improvements by the Village, at which time the warranty (and any construction bonds) will be assigned to the Village.
7. The Company shall indemnify, defend, and hold harmless the Village and County, their agents, and employees from and against any and all lawsuits or claims for damages or losses arising out of or resulting from the Company Infrastructure Improvements work, but only to the extent that such lawsuits or claims for damages or losses result from the Company's negligence, willful misconduct, or fraud by the Company, its contractors, subcontractors, agents, employees or representatives. The Company shall promptly reimburse the Village and County and their successors and assigns for the reasonable cost, expense, or attorney's fees incurred, if any, on account of any such suit or claim incurred in enforcing the terms of this Section.
8. The Company and the Village acknowledge and agree that portions of the Company Infrastructure Improvements may be subject to the prevailing wage requirements of Chapter 4115 of the Ohio Revised Code. To the extent that prevailing wage applies, the Company covenants that all wages paid to laborers and mechanics employed on those portions of the Company Infrastructure Improvements shall be paid at not less than the prevailing rates of wages of laborers and mechanics for the classes of work called for by such portion of the Company Infrastructure Improvements, which wages shall be determined in accordance with the requirements of Chapter 4115 of the Ohio Revised Code. The Company shall require all contractors working on such portions of the Company Infrastructure Improvements to comply with all applicable requirements of Chapter 4115 of the Ohio Revised Code including, without limitation, (i) obtaining from the Ohio Department of Industrial Relations a determination of the prevailing rates of wages to be paid for all classes of work called for by the Company Infrastructure Improvements; (ii) obtaining the designation of a prevailing wage coordinator for the Company Infrastructure Improvements; and (iii) insuring that all subcontractors received notification of changes in prevailing wage rates as required by Chapter 4115 of the Ohio Revised Code.
9. The Company shall, acting through licensed and qualified third parties, perform the engineering services needed to prepare the plans and specifications for the Company Infrastructure Improvements. The Village shall have reasonable approval rights over the plans and specifications. At least thirty (30) days prior to obtaining bids for the Company Infrastructure Improvements, the Company shall provide to the Village a complete copy of the bid documents, which the Village shall review and provide any comments to within a commercially reasonable period of time. The Company and

Village shall mutually agree on any revisions necessary to the bid documents for the Company Infrastructure Improvements.

ARTICLE V ENCUMBRANCES

5.1 Encumbrances on the Property. The Parties hereto agree that this Agreement shall not prevent or limit the Company from encumbering the Property or any estate or interest therein, portion thereof, or any improvement thereon, in any manner whatsoever by one or more mortgages, deeds of trust, sale and leaseback, or other form of secured financing (“**Mortgage**”) with respect to the construction, development, use or operation of the Project and parts thereof. The Village shall execute and deliver such documents and instruments as are reasonably requested by Company in connection with obtaining, modifying or releasing any such Mortgage within thirty (30) days of request therefor.

ARTICLE VI INCENTIVES AND COMMUNITY BENEFITS

6.1 Local Incentives.

- A. CRA. The Parties agree to enter into a CRA agreement, pursuant to Sections 3735.65 et seq. of the O.R.C., upon the following terms: 15-year, 100% abatement for each building with an annual revenue stream of \$1.11 for each square foot of data center building on the Property, plus \$4,150 per acre actually used for that building and the immediately surrounding building envelope. The Company agrees that the initial building will be on at least 40 acres, be at least 600,000 square feet, and be completed by December 31, 2027, and that no exemption will begin later than 2042. Beginning the second year following the first certificate of occupancy for a data center building, the Company expects to employ at least 50 employees with annual payroll of at least \$4,500,000. “**Minimum Qualified Payment Amount**” or “**MQPA**” means a minimum revenue stream of Qualified Payments of \$832,000 per year commencing in the first year a building on the Property is subject to an Exemption under a CRA agreement, with that minimum revenue stream increasing by \$1.11 for each square foot of building constructed on the Property after the first 600,000 square feet of the Project and by \$4,150 for each additional acre. The Minimum Qualified Payment Amount may be satisfied by municipal income taxes paid to the Village at the Property, or from other NCA charges arising from the Property or the Project or TIF service payments that do not reimburse the Company (the “**Qualified Payments**”). NCA charges or TIF service payments paid for the power facility property is not a Qualified Payment. To maintain the CRA exemption, the Company will pay the difference between the Qualified Payments and the Minimum Qualified Payment Amount each year that the real property taxes are abated.
- B. Enterprise Zone. In addition, the County and the Village will approve a 15-year, 100% abatement pursuant to an agreement executed by the County and the Village under authority of Enterprise Zone 232, as designated by the Director of Development, which

such EZ agreement will be entered into with the Company and, to the extent appropriate based on the facts and circumstances, assigned in whole or in part to an affiliate of ArcLight Capital Partners, LLC or its successors or assigns (“ArcLight”) in relation to the Project’s natural gas generation facility (including related transmission and distribution equipment). The EZ agreement will address the potential for additional phases of equipment installation coinciding additional phases, if any, of the Project, and will provide that the 15-year, 100% abatement will apply to each phase’s equipment as and when it becomes taxable. ArcLight agrees to make an annual payment in lieu of taxes equal to 20% of the real and personal property taxes that otherwise would have been due and payable, had there been no EZ, for each tax year during which an EZ agreement is in effect. The Company expects its tenant, ArcLight, will create approximately 5 jobs, resulting in annual payroll of \$750,000, and make an investment of at least \$1,000,000,000 in personal property at the Project related to the natural gas generation facility. For the avoidance of any doubt, the Parties anticipate that the portion of the Project comprising the natural gas generation facility will be subdivided and assigned a new permanent parcel identification by the Fairfield County Auditor, for purposes of making the EZ solely available thereon, and to preclude the EZ becoming subordinate or otherwise subject to the application of either the CRA, NCA, or TIF described herein.

- C. TIF. The Parties agree to enter into a TIF agreement, pursuant to Section 5709.40 et seq. of the ORC, upon the following terms: 30-year TIF agreement, with years 16-30 being a non-school TIF, and the Company reimbursed for public infrastructure improvements (as defined in subsection 5709.40(A)(8)) agreed upon by the Village, the County, and the Company (which shall include roadwork, environmental remediation, water, wastewater, gas, utility, stormwater and similar improvements), subordinate to any other abatement (CRA or EZ) (the “**TIF**”). The obligations of the parties regarding the TIF will be subject to an additional tax increment financing agreement to be entered into between the Village and the Company.

- D. Village Commitments. The Village agrees that, upon annexation, it will expeditiously commence a housing study and begin preparing a CRA petition and begin the process to designate an enterprise zone that includes the Property. The Village's planning staff and administration agree to actively support the CRA, EZ and TIF (collectively, the “**Property Tax Incentives**”) throughout the process. The Village will review the Minimum Qualified Payment Amount and allocate funds to the School District and others subject to Compensation Agreements. The Company and ArcLight acknowledge and agree that the ability of the Village to obtain School District waiver or consent depends on the ability of the Village (from the MQPA) and ArcLight to make sufficient compensation payments to cause the agreement of, or waiver of, the School District and the applicable joint vocational school district with respect to the property tax and income tax sharing obligations of the Village. No later than October 14, 2025, the Village will secure School District waivers of (1) their rights to receive notice of the Local Incentives and (2) approval of the Local Incentives.

6.2 State Incentives. The Village and the County acknowledge that certain State of Ohio incentives (collectively with the Local Incentives, the “**Project Incentives**”) may require the

cooperation of the Village, the County or both of them. During the Term, each of the Village and the County agrees to use its best efforts and take all actions reasonably required to enable the Company to secure the benefits of the Project Incentives.

6.3 Roadwork Grant. The Village and County agree to work with the Company to seek roadwork funds through the State's 629 roadwork grant program and the Ohio Department of Transportation's Jobs and Commerce program. The Village and County will use best efforts to work with the Company to construct the roadwork and other uses, if any, described in and under the terms and conditions specified in the applicable grant agreement. The Village or County, as grantee of the 629 roadwork grant, agrees to cooperate with the Company and to support the Company by using its best efforts to implement the Company's reasonable roadwork requests, including but not limited to traffic signals, site access, curb cuts, street and traffic reconfiguration, resurfacing roadways and expanding sidewalks, and other undertakings to be determined before or during construction. Nothing in this Agreement obligates the Village or the County to pay out-of-pocket (in excess of any applicable grant funds approved by the Village or County in support of the site/project) for roadwork requested by and for the Company.

6.4 NCA. The Village intends to require the Property be included in an NCA, which will include a maximum real property charge of 6 mills and additional income-based charge or similar item imposed with respect to payroll of 1% (in addition to the Village's 1% income tax). The County and the Village agree to cooperate to cause the formation of the NCA and the administration of the NCA charges.

6.5 Community Benefits.

~~A. Closing Payment. Effective upon closing of the sale of the Property from Karis to the Company, Karis agrees to contribute \$5,000,000 to the Village for improvements and services in its discretion including, but not limited to, a) the repairs and improvement of the canal and b) an amount to be agreed upon by school district to the Village for it to distribute to the Walnut Township Local School District, payable at closing (together, the "Community Benefits Fund"). For the avoidance of doubt, the obligation to provide the Community Benefits Fund only arises if the Company (or its assignee) closes on the purchase of the Property. The Village (with support from the County) will award disbursements from the Community Benefits Fund in accordance with applicable law. No personnel of Village, contractor of Village or personnel of any such contractor, and no public official who exercises any functions or responsibilities in connection with the review or approval of any award or disbursement from the Community Benefits Fund shall, prior to the completion of such award and disbursement, voluntarily or involuntarily acquire any personal interest, direct or indirect, which is incompatible or in conflict with the discharge or fulfillment of his or her functions or responsibilities with respect to the award or disbursement of the Community Benefits Fund. The Village confirms that it: (1) has reviewed and understands the Ohio ethics and conflict of interest laws including, without limitation, Ohio Revised Code Sections 102.01 *et seq.*, Sections 2921.01, 2921.42, 2921.421 and 2921.43, and Sections 3517.13(I) and (J), and (2) to the extent they apply, will take no action inconsistent with those laws, as any of them may be amended or supplemented from time to time.~~

- B. Canal Project Financing. The Company will cooperate with the Village and the County to facilitate a \$4,000,000 bond financing issued by a political subdivision (such as the Village, the County, the NCA or a port authority) for the repairs and improvement of the canal and pledging a certain stream of income (not a general revenue obligation of the political subdivision).

ARTICLE VII TERM

7.1 Term. The term of this Agreement shall begin on the Effective Date and end on the date that is forty (40) years from the Effective Date (the “**Term**”). To the extent desired by any Party, the Parties shall negotiate in good faith to extend this Agreement for term to be mutually agreed upon by the Parties based on the expected timeline for the completion of all construction.

7.2 Condition on Obligations. The obligations of the Parties under this Agreement are conditioned upon the Company’s acquisition of the Property. In the event the Company does not acquire the Property by January 1, 2026, this Agreement, at the sole and absolute discretion of the Village, may be cancelled, rendered void, and be of no further force or effect delivery of written notice to that effect to the Company by the Village, in which case neither the Company nor the Village shall have any of the duties or obligations specified herein, except those duties and obligations which have arisen prior to January 1, 2026, which shall survive such termination.

ARTICLE VIII THIRD PARTY TRANSACTIONS

8.1 Estoppel Certificate. At any time, and from time to time, one Party may deliver written notice to the other Parties requesting that each Party certify in writing that, to the knowledge of the certifying Party: (i) this Agreement is in full force and effect and a binding obligation of the Parties; (ii) this Agreement has not been amended, or if amended, the identity of each amendment; (iii) the requesting Party is not then in breach of this Agreement, or if in breach, a description of each such breach; and (iv) any other factual matters reasonably requested (an “**Estoppel Certificate**”).

8.2 No Third Party Beneficiaries. The only Parties to this Agreement are the Village, the County, Karis and the Company. There are no third party beneficiaries under this Agreement (except with respect to Section 6.1(B) and 10.16, as to which ArcLight shall be a third party beneficiary), and except for assignees and successors-in-interests to either party, this Agreement shall not be construed to benefit or be enforceable by any other person whatsoever.

ARTICLE IX DEFAULT

9.1 Default and Remedies. In the event of a default of this Agreement, the non-defaulting Party shall provide written notice of the default to the defaulting Party and shall specify a period of not less than thirty (30) days in which the defaulting Party shall have a right to cure the default; provided, however, such cure period may be extended if: (i) a default cannot reasonably be cured

within the cure period provided in such notice; (ii) the curing Party notifies the non-defaulting Party of such fact by no later than the end of the cure period provided in the notice; (iii) the curing Party has theretofore been diligent in pursuing the cure; and (iv) the curing Party in such extension notice covenants to (and thereafter actually does) diligently pursue the cure to completion. In the event the defaulting Party fails to cure the default, the non-defaulting Party may either: (x) terminate this Agreement and seek damages from the defaulting Party or (y) enforce this Agreement by the remedy of damages or specific performance or both, provided that no Party may compel specific performance of the construction of the Project.

The Village and County obligations under this Agreement do not constitute a debt or bonded indebtedness of the Village, Fairfield County, the State of Ohio, or any other political subdivision thereof, within the provisions and limitations of the laws and the Constitution of the State of Ohio, and the Company does not have the right to have taxes or excises levied by the Village, Fairfield County, the State of Ohio, or any other political subdivision thereof for the payment of any amount owed by or contemplated to be paid by the Village or the County under this Agreement.

ARTICLE X **MISCELLANEOUS**

10.1 General Representations of the Village. The Village has the full power and authority to enter into this Agreement and to perform its obligations hereunder, whereupon this Agreement became, and is, a valid and binding obligation, enforceable against the Village in accordance with its terms. The execution and delivery of this Agreement by the Village has been validly authorized by the Village and does not conflict with any other agreements entered into by the Village.

10.2 General Representations of the County. The County has the full power and authority to enter into this Agreement and to perform its obligations hereunder, whereupon this Agreement became, and is, a valid and binding obligation, enforceable against the County in accordance with its terms. The execution and delivery of this Agreement by the Village has been validly authorized by the County and does not conflict with any other agreements entered into by the County.

10.3 General Representations of the Company. The Company hereby represents and warrants that as of the Effective Date: (i) the Company has the full power and authority to enter into this Agreement and to perform its obligations hereunder, (ii) this Agreement is a valid and binding obligation, enforceable against the Company in accordance with its terms, (iii) entering into this Agreement does not conflict with any other agreements entered into by the Company, and (iv) the execution and delivery of this Agreement by the Company has been duly and validly authorized by all necessary corporate action on its part.

10.4 General Representations of Karis. Karis hereby represents and warrants that as of the Effective Date: (i) Karis has the full power and authority to enter into this Agreement and to perform its obligations hereunder, (ii) this Agreement is a valid and binding obligation, enforceable against Karis in accordance with its terms, (iii) entering into this Agreement does not conflict with any other agreements entered into by the Karis, and (iv) the execution and delivery of this Agreement by Karis has been duly and validly authorized by all necessary corporate action on its part.

10.5 Force Majeure. The Parties hereto shall not be liable for any failure to perform hereunder as a result of an external event or events beyond their respective control, including, without limitation, acts of the United States of America, market-wide embargos, fire, flood, drought, hurricanes, tornadoes, explosions, pandemics, acts of God or a public enemy, market-wide strikes, market-wide labor disputes, vandalism or civil riots. However, if any such event interferes with the performance by a Party hereunder, such Party shall diligently and in good faith act to the extent within its power to remedy the circumstances affecting its performance or to complete performance in as timely a manner as is reasonably possible.

10.6 Amendment. This Agreement may be amended, modified, supplemented or canceled only by the mutual written consent of the Village, the County and the Company, or their successors in interest or assigns. The Village, the County, and the Company may determine to supersede this Agreement by executing one or more written instruments or written agreements contemplated by this Agreement or otherwise.

10.7 Recitals. The “Whereas” clauses of this Agreement are material terms of this Agreement and shall be binding upon the Parties to the extent provided for in this Agreement.

10.8 Severability. If any provision of this Agreement, or its application to any person, is held to be unenforceable for any reason, it shall be adjusted rather than voided, if possible, in order to achieve the intent of the Parties to the extent possible. In any event, invalidation of any provision of this Agreement, or its application to any person, shall not affect any other provisions of this Agreement or its application to any other person or circumstance, and the remaining portions of this Agreement shall continue in full force and effect.

10.9 Notice. All notices or other communications required or permitted to be served hereunder shall be deemed served in accordance with this Agreement if the notice is: (A) (i) delivered by personal delivery; (ii) mailed in a sealed wrapper and deposited in the United States mail, certified mail, return receipt requested, postage prepaid (with delivery conclusively presumed to occur on the third (3rd) business day following such deposit absent evidence of actual failure of delivery); (iii) deposited with a national overnight courier service for next day delivery that retains receipts of its deliveries, properly addressed (with delivery conclusively presumed to occur on the next business day following such deposit absent evidence of actual failure of delivery); or (B) sent via electronic mail, and shall be deemed delivered upon (i) acknowledgement of receipt by reply electronic mail or (ii) through means of an electronic mail “read receipt” confirmation to the sender that is the designated electronic mail address provided hereinafter as the principal contact at the Company, the Village, or the County (but not their attorney copied on the message) has read the electronic mail:

If to the Village , to: Village Administrator
 Village of Millersport, Ohio
 2245 Refugee Street
 Millersport, OH, 43046

With a copy to: Peter N. Griggs, Esq.
 Brosius, Johnson & Griggs, LLC
 6797 North High Street, Suite 350

Worthington, OH 43085

If to the County, to: Rick Szabrak
Fairfield County Economic Development
4465 Coonpath Road NW
Carroll, OH 43112

With a copy to:

J. Caleb Bell, Esq.
Bricker Graydon LLP
100 South Third Street
Columbus, OH 43215

If to the Company, to: Vantage Data Centers Management Company, LLC
Attn: Brooke Hergott and Thanh Lu
200 Clayton Street, Suite 500
Denver, CO 80206
tax@vantage-dc.com

and

Vantage Data Centers Management Company, LLC
Attn: General Counsel
200 Clayton Street, Suite 500
Denver, CO 80206
legal@vantage-dc.com

With a copy to: Jill S. Tangeman, Esq.
Vorys, Sater, Seymour and Pease
52 East Gay Street
Columbus, OH 43215

The Parties, by written notice given to the other, may designate any further or different names or addresses to which all notices or other communications shall be sent, without said further or different names or addresses being considered amendments to this Agreement.

10.10 Assignment. The rights and obligations of the Company under this Agreement may be transferred or assigned in whole or in part by the Company with consent of the Village and County, which consent will not be unreasonably conditioned, delayed or withheld: (i) to any affiliate controlling, controlled by or under common control with the Company with notice to the Village and County, and upon receipt by the Village and the County of notice of such assignment the assigning entity shall be relieved of its covenants, commitments and obligations hereunder and the assigned entity shall assume the obligations of the assigning entity under this Agreement or any

other related Development Agreement) or (ii) to non-affiliated subsequent owners of all or any portion of the Property or the Project. The Village and County acknowledge that the Company expects to create a condominium structure for ownership of each building or portions thereof, and the Village and County will reasonably cooperate with the Company in the implementation of such a structure. In the event that the Company sells the Property and Project in its entirety and assigns its rights and obligations hereunder to its successor in title to the Property and the Project, then the Company shall be relieved of all of its covenants, commitments and obligations hereunder if purchaser assumes the obligations of the Company under this Agreement and any other related Development Agreement.

10.11 Recording of Memorandum. The Company may record a memorandum of this Agreement setting forth the existence of this Agreement with the Fairfield County, Ohio, Recorder's Office.

10.12 Entire Agreement. This Agreement contains the entire agreement between the Parties regarding the provision of the Infrastructure Improvements in support of the Project and the other matters addressed in this Agreement. All prior or contemporaneous oral or written drafts of this Agreement or other understandings with respect to the subject matter herein between the Parties are merged into this Agreement. It is the Parties' intention to encourage, promote and aid the Project so that the opportunities and positive community impacts of the Project are fully realized by the Village, its citizens and the Company.

10.13 Multiple Counterparts. This Agreement may be executed in any number of counterparts, each of which when so executed and delivered (by electric means or otherwise) shall be deemed an original, and it shall not be necessary in making proof of this Agreement to produce or account for more than one such fully executed counterpart.

10.14 Effect on Other Vested Rights. This Agreement does not abrogate any rights established or preserved by any applicable law, by any other agreement or contract executed by the Village, the County, and the Company in connection with the Project, or that have vested or may vest pursuant to common law or otherwise.

10.15 Construction.

- a The Parties agree that each Party and its counsel have reviewed and revised this Agreement and that any rule of construction to the effect that ambiguities are to be resolved against the drafting Party shall not apply in the interpretation of this Agreement or any amendments or exhibits hereto.
- b Any reference in this Agreement to any action being at or of "no direct cost to the Company" shall not preclude the application of any community development charge, tax increment financing service payment, payment in lieu of taxes, minimum payment or generally applicable tax or fee (including water and sewer charges and tap fees) paid by the Company or its Affiliates to the Village, from being applied to that action.

10.16 Confidential Information. In furtherance of the NDAs already executed and in no manner intending to limit said NDAs, the Company may designate any trade secrets or confidential business information included in any report or other writing delivered to the Village or to the

County pursuant to or in connection with this Agreement by any method intended to clearly set apart the specific material that the Company claims to be either its trade secrets or confidential business information that, if released, would give an advantage to competitors (such information, collectively, “**Confidential Business Information**”). The Company, the Village, and the County acknowledge that materials submitted by the Company (or ArcLight) to one or more Ohio local governments are public records under Ohio's public records law, ORC Section 149.43 et seq. unless prohibited by law (such as trade secrets, see ORC Sections 149.43(A)(1)(v) and 1333.61 et seq.) or an exemption applies, such as security and infrastructure records (see ORC Section 149.433).

10.17 Further Assurances. Upon request, each Party agrees (i) to furnish to the other Party such further information, (ii) to execute and deliver to the other Party such other documents, and (iii) to do such other acts and things reasonably required for the purpose of carrying out the intent of this Agreement.

10.18 Choice of Law. This Agreement and all related documents including all exhibits attached hereto, and all matters arising out of or relating to this Agreement, whether sounding in contract, tort, or statute are governed by, and construed in accordance with, the laws of the State of Ohio, without giving effect to the conflict of laws provisions thereof to the extent such principles or rules would require or permit the application of the laws of any jurisdiction other than those of the State of Ohio.

10.19 Mandatory Choice of Forum. In the event of a dispute between or among the Parties with respect to this Agreement and the subject matter herein, the Parties agree to meet, in person or electronically, within seven days of the dispute arising to seek to resolve the dispute to the extent such dispute does not require resolution on an emergency basis. If the Parties cannot then resolve the dispute, each Party may proceed consistent with this Agreement. Each Party irrevocably and unconditionally agrees that it will not commence any action, litigation, or proceeding of any kind whatsoever against any other Party in any way arising from or relating to this Agreement and all contemplated transactions, including, but not limited to, contract, equity, tort, fraud, and statutory claims, in any forum other than the United States District Court for the Southern District of Ohio or, if such court does not have subject matter jurisdiction, the courts of the State of Ohio sitting in Fairfield County and any appellate court from any thereof. Each Party irrevocably and unconditionally submits to the exclusive jurisdiction of such courts and agrees to bring any such action, litigation, or proceeding only in the United States District Court for the Southern District of Ohio or, if such court does not have subject matter jurisdiction, any court of the State of Ohio with competent jurisdiction sitting in Fairfield County. Each Party agrees that a final judgment in any such action, litigation, or proceeding is conclusive and may be enforced in other jurisdictions by suit on the judgment or in any other manner provided by law.

10.20 Anti-Bribery Laws and Conflicts of Interest. The Parties agree that they shall comply with all applicable ethics, anti-corruption and anti-bribery laws and regulations applicable to the performance of this Agreement, including but not limited to Ohio Revised Code §§ 102.01, 2921.42 and 2921.43. Each Party represents and warrants that it has not and will not, directly or indirectly, offer, promise, authorize, give, solicit, or accept any undue advantage or anything of value to or from any public official in connection with this Agreement for the purpose of obtaining or securing any improper advantage. The Village and the County shall select all providers of the

third party professional services engaged under this Agreement consistent with the applicable rules and regulations and laws, including procurement law, and free from any conflicts of interest with Village or County representatives, employees, or elected officials. The Company retains the right to decline reimbursement for any fees and costs under this Agreement, if such fees and costs were incurred in violation of the requirements set forth herein.

10.21 *Varia*. Invoices from attorneys may be redacted as necessary to preserve attorney-client privilege, provided that such redactions do not materially impair the Company's ability to understand the reasonableness of the fees incurred.

10.22. Discretion of Legislative Authority. The Parties acknowledge that the approvals of the legislative authorities of the Village and the County contained in this Agreement, including but not limited to the approvals contained in Article I, IV, and VI of this Agreement, are not contractual obligations of the Village and the County because they are subject to the legislative discretion of such authorities and therefore not enforceable by mandamus or otherwise unless and until approved by the applicable legislative authority.

[Remainder of Page Left Blank; Signatures Begin on Following Page]

COMPANY:

Vantage Data Centers Management Company, LLC

By: DocuSigned by:
Dana Adams
9E1C67B3CFB84F5...

Name: Dana Adams

Title: President, NA



Village of Millersport

Incorporated 1917

P.O. BOX 536
MILLERSPORT, OHIO 43046
PHONE: (740) 467-2333
FAX: (740) 467-2548

VILLAGE :

By: Gary Matheny

Name: 

Title: Mayor 10/22/25

Approved as to Form:

 10/28/25

Village Attorney

KARIS:

By:  _____

Name: JAKE FINLEY

Title: CEO

COUNTY:



Steven A. Davis, County Commissioner



Jeffrey M. Fix, County Commissioner



David L. Levacy, County Commissioner

Approved as to Form:

County Prosecutor

Prosecutor's Approval Page

Resolution No.

A Resolution authorizing the execution and delivery of a development agreement between the County, the Village of Millersport, Karis Critical CMH, LLC, and Vantage Data Centers Management Company; and approving related materials

(Fairfield County Economic & Workforce Development)

Approved as to form on 9/26/2025 2:21:53 PM by Amy Brown-Thompson,



Amy Brown-Thompson
Prosecutor's Office
Fairfield County, Ohio

FINANCE DIRECTOR'S CERTIFICATE

The Village has no obligation to make payments in this current year pursuant to the foregoing Agreement except from those toward certain Infrastructure Improvements as specified in the Agreement. Accordingly, as fiscal officer for the Village, I hereby certify that funds sufficient to meet the obligations of the Village in this current year under the foregoing Agreement have been lawfully appropriated for the purposes thereof and are available in the treasury, and/or upon implementation of the processes under Sections 5709.40, 5709.42 and 5709.43 of the Ohio Revised Code, are in the process of collection to the credit of an appropriate fund, free from any previous encumbrance. This Certificate is given in compliance with Sections 5705.41 and 5705.44 of the Ohio Revised Code.

Dated: 10-22-2025, 2025


Village of Millersport, Ohio

COUNTY AUDITOR'S CERTIFICATE

The County has no obligation to make payments in this current year pursuant to the foregoing Agreement. Accordingly, as fiscal officer for the County, I hereby certify that funds sufficient to meet the obligations of the County in this current year under the foregoing Agreement have been lawfully appropriated for the purposes thereof and are available in the treasury, and/or upon implementation of the processes under Sections 5709.40, 5709.42 and 5709.43 of the Ohio Revised Code, are in the process of collection to the credit of an appropriate fund, free from any previous encumbrance. This Certificate is given in compliance with Sections 5705.41 and 5705.44 of the Ohio Revised Code.

Dated: NOV. 3, 2025


Fairfield County, Ohio

EXHIBIT A

DEPICTION AND DESCRIPTION OF THE PROPERTY

**Containing 496.232 +/- Acres
From Walnut Township to the Village of Millersport**

Situated in the State of Ohio, County of Fairfield, Township of Walnut, Sections 28 and 29, Township 17, Range 18, being all of that 0.29 acre tract of land (PID: 0460043910) as conveyed to Licking Fairfield Corporation, of record in Deed Book 554, Page 448, being all out of that 469.31 acre tract of land (PID: 0460043900, 0460044700 and 0460044900) as conveyed to Licking Fairfield Corporation, of record in Deed Book 554, Page 451, out of that 1.16 and 0.06 acre tracts of land (PID: 0460044000 and 0460044800) as conveyed to Sherrie L. Husted, of record in Official Record 1496, Page 2318, out of that 0.46 acre tract of land (PID: 0460046100) as conveyed to Parick Lee and McKenna Lee, of record in Official Record 1719, Page 2373, and out of that 18.494 acre tract of land (PID:), as conveyed to Licking Fairfield Corporation, of record in Deed Book 562, Page 54, and out of that original 30.84 acre tract of land (PID: 0460045231) as conveyed to Licking Fairfield Corporation, of record in Deed Book 560, Page 741 all document references are to the records the Recorder's Office of Fairfield County, Ohio, and being more particularly described as follows:

BEGINNING at a point in the southerly line of a 104.084 acre tract of land as conveyed to Mingo Manor, LLC, of record in Official Record 1321, Page 2706, being the northwesterly corner of a 139.556 acre tract of land as conveyed to Licking Fairfield Corporation, of record in Official Record 1533, Page 1740 and being the southeasterly corner of Section 20, the northeasterly corner of Section 29, the southwesterly corner of Section 21 and the northwesterly corner of Section 28;

Thence South 3°31'29" West, with the westerly line of said 139.556 acre tract and with the westerly line of a tract of land as conveyed to State of Ohio, Parcel ID number 0460044246, a distance of 1,563.78 feet to the southwesterly corner of a State of Ohio tract;

Thence with the southerly line of said State of Ohio tract the following courses:

South 37°56'09" East, a distance of 1,088.72 feet to a point;

South 33°38'34"E., a distance of 376.02 feet to a point;

South 64°32'03" East, a distance of 76.57 feet to a point in the westerly line of a tract of land as conveyed to Eichorn Investments, LLC, of record in Instrument Number 202500001353;

Thence South 5°15'52" West, with the westerly line of said Eichorn Investments, LLC tract, a distance of 554.00 feet to the southwesterly corner thereof and being a point in the northerly line of said 0.29 acre tract;

Thence South 86°22'19" East, with the northerly line of said 0.29 acre tract, a distance of 1,050.03 feet to a point;

Thence South 3°40'54" West, with the easterly line of said 0.29 acre tract, a distance of 12.00 feet to a point in the existing Village of Millersport Corporation Line and being a point in the northerly line of a 1.96 acre tract of land as conveyed to Sean T. Lehmann, of record in Instrument Number 201600005204;

Thence North 86°22'19" West, with said corporation line, with the northerly line of said 1.96 acre tract, and with a northerly line of a 37.183 acre tract of land as conveyed to Julie D. Whetstone, of record in Instrument Number 202300005300, distance of 1,638.65 feet to a point;

Thence South 3°27'13" West, continuing with said corporation line, with the westerly line of said 37.183 acre tract, and with the westerly line of a 5.000 acre tract of land as conveyed to Julie D. Whetstone, of record in Instrument Number 202300005300, a distance of 1,410.59 feet to the northwesterly corner of a 8.00 acre tract of land as conveyed to Chester J. Hauck and Jonathan M. Hauck, of record in Official Record 1734, Page 1708;

Thence South 3°41'34" West, with the westerly line of said 8.00 acre tract, a distance of 629.54 feet to a point in the northerly right of way line of Blacklick Eastern Road (State Route 204)(60 foot right of way);

Thence with said northerly right of way line the following courses:

North 86°24'29" West, a distance of 410.27 feet to a point;

North 86°25'20" West, a distance of 3,609.27 feet to a point in the easterly line of a 36.648 acre tract of land as conveyed to Licking Fairfield Corporation, of record in Instrument Number 202400017210;

Thence North 3°51'32" East, with the easterly line of said 36.648 acre tract, a distance of 992.96 feet to a point;

Thence North 3°52'20" East, continuing with the easterly line of said 36.648 acre tract, with the easterly line of a 6.754 acre tract of land as conveyed to John W. Evans, of record Official Record 1739, Page 387, and with the easterly line of a 8.441 acre tract of land as conveyed to Licking Fairfield Corporation, of record in said Instrument Number 202400017210, a distance of 1,534.65 feet to the northeasterly corner thereof;

Thence North 86°43'40" West, with the northerly line of said 8.441 acre tract, a distance of 658.37 feet to a point in the easterly right of way line of Lancaster Newark Road (State Route 37)(60 foot right of way);

Thence with said easterly right of way line the following courses:

North 18°55'41" East, a distance of 628.27 feet to a point of curvature;

With a curve to the right having a radius of 2836.60 feet, a central angle of 3°31'00", an arc length of 174.10 feet and a chord bearing North 20°41'11" East, 174.08 feet to a point of tangency;

North 22°26'41" East, a distance of 377.35 feet to a point of curvature;

With a curve to the right having a radius of 2833.63 feet, a central angle of 4°00'00", an arc length of 197.82 feet and a chord bearing North 24°26'41" East, 197.78 feet to a point of tangency;

North 26°26'41" East, a distance of 362.66 feet to a point of curvature;

North 24°29'41" East, a distance of 772.71 feet to a point of curvature;

With a curve to the right having a radius of 543.04 feet, a central angle of 13°09'00", an arc length of 124.63 feet and a chord bearing North 31°04'11" East, 124.36 feet to a point of tangency;

North 37°38'41" East, a distance of 61.60 feet to a point of curvature;

With a curve to the right having a radius of 1880.90 feet, a central angle of 3°43'00", an arc length of 122.01 feet and a chord bearing North 39°30'11" East, 121.99 feet to a point of tangency;

North 41°21'41" East, a distance of 47.85 feet to a point of curvature;

With a curve to the right having a radius of 2835.24 feet, a central angle of 3°05'27", an arc length of 152.95 feet and a chord bearing North 42°54'24" East, 152.93 feet to a point in the southerly line of a 3.118 acre tract of land as conveyed to Nelson L. Keller Sr. and Mary Kathryn Keller, of record in Official Record 1543, Page 21;

Thence South 86°27'57" East, with the southerly line of said 3.118 acre tract and with the southerly line of said 104.084 acre tract, a distance of 1,689.66 feet to a point;

Thence South 86°26'47" East, with the southerly line of said 104.084 acre tract, a distance of 1,440.58 feet to the **POINT OF BEGINNING** containing **496.232 +/-** acres, more or less.

This annexation description is a general description of the location of the property to be annexed and is not a boundary survey as defined in the O.A.C. Chapter 4733-37. The above description is for annexation purposes only and not intended to be used for the transfer of real property.

The above annexation contains 3699.75+/- lineal feet that is contiguous with the Existing Corporation Line of the Village of Millersport, with a total perimeter of 21757.61 +/- lineal feet to be annexed to Village of Millersport, that being 17.00% of the perimeter length that is contiguous to the Existing Corporation Line of the Village of Millersport.



CESO Inc.

A handwritten signature in blue ink, appearing to read "M. Ackroyd", with the date "2/27/25" written below it.

Matthew J. Ackroyd, PS
Registered Surveyor No. 8897

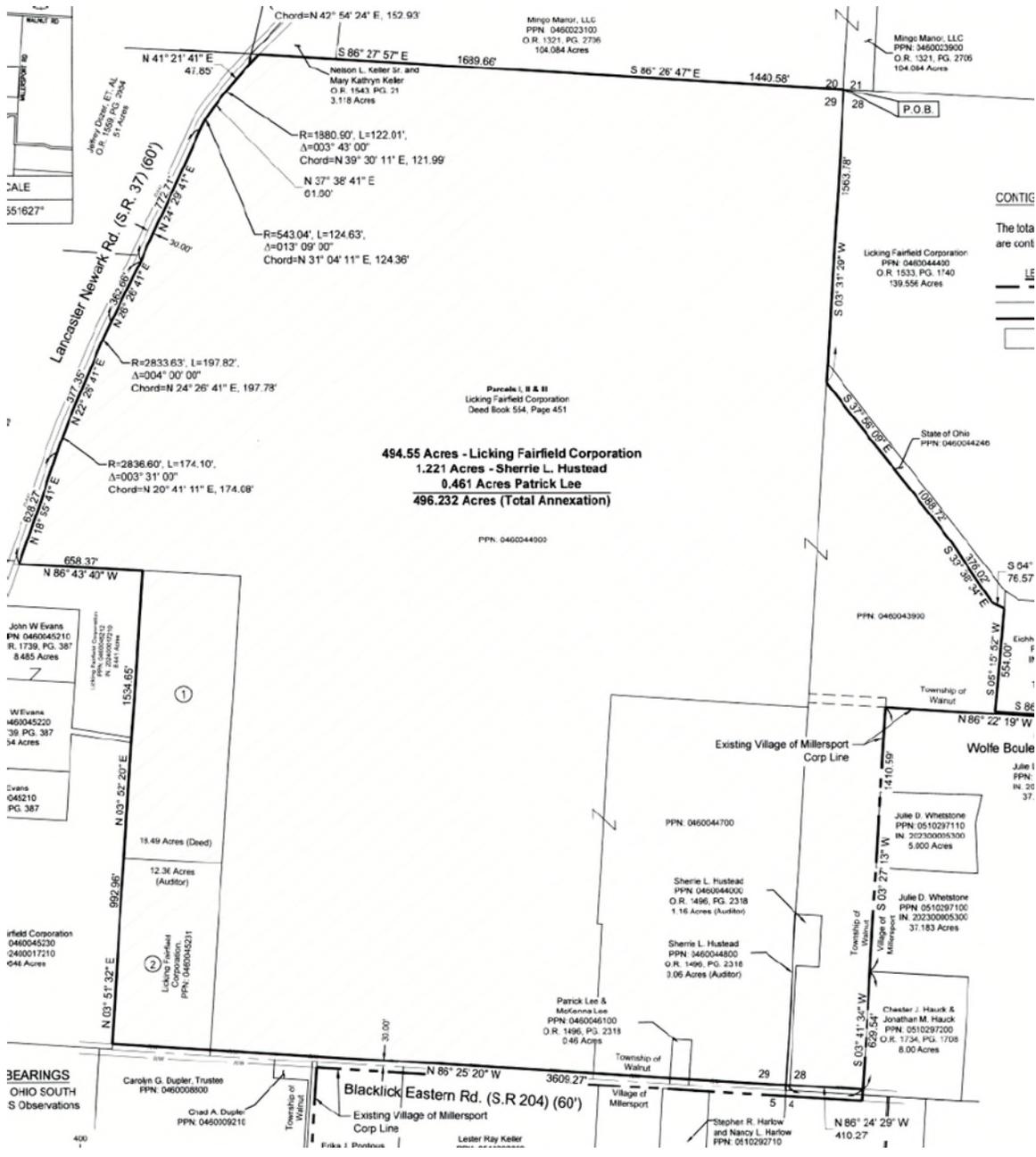


EXHIBIT B PROJECT APPROVALS

The below permits and/or approvals are required to complete the development of the Project under the Applicable Rules based on the County's and the Village's understanding of the Project scope at this time, and the below timelines are consistent with the Applicable Rules.

1. Enabling Projects:
 - a. Grading; Electric Infrastructure / Substation; Roadways / Access; Floodplain / Wetlands Mitigation; Water, Sewer, Stormwater Facilities
 - b. Village /County Response Time for Comments: 30 calendar days
2. Preliminary Site Plan Review:
 - a. Process: Village to review and weekly check-ins with all reviewing parties
 - b. Timing: 30 calendar days
3. Final Site Plan Review:
 - a. Process Description: Village to review and weekly check-ins with all reviewing parties
 - b. Timing: 14 calendar days
4. Commercial Building Plan Submittal and Review (Phased)
 - a. Multiple phases will be used for plan review:
 - a. Footing and Foundation
 - b. Shell and Tenant Finish Company
 - b. Review times:
 - a. 30 calendar days for original submittals.
 - b. 14 calendar days for revisions or resubmittals
5. Other Permit Applications: To Be Determined
6. Sign Permit Application
 - a. Review time – 14 calendar days for original submittal
 - b. Review time – 7 calendar days for any resubmittal
7. Right-of-Way Work Permit Application (if Company desires to perform work in the Village or County right of way)
 - a. Review time on original submittal – 30 calendar days
 - b. Review time on resubmittals– 14 calendar days

Appendix 1

Village of Millersport Current Water and Wastewater Capacity

| | <u>Capacity (GPD)</u> | <u>Current Usage (GPD)</u> | <u>Available Capacity</u> |
|------------|-----------------------|----------------------------|---------------------------|
| Water | 1,000,000 | 300,000 | 700,000 |
| Wastewater | 302,000 | 171,000 | 131,000 |

Appendix 2

AMENDMENT TO DEVELOPMENT AGREEMENT

THIS AMENDMENT to DEVELOPMENT AGREEMENT (this “**Agreement**”) is made this ____ day of _____, 20__ (the “**Effective Date**”), by and between the Village of Millersport, Ohio (the “**Village**”), Fairfield County, Ohio (the “**County**”) and Vantage Data Center Manager (the “**Company**”). The Village, the County and the Company are referred to herein as the (“**Parties.**”)

WITNESSETH:

WHEREAS, the Parties entered into a Development Agreement effective the ____ day of _____, 2025 (the “**Development Agreement**”) wherein the Company and the Village, and the County agreed to certain terms for developing a Data Center (the “**Project**”) on the real property more fully identified on Exhibit A attached hereto (the “**Property**”): and

WHEREAS, the Parties agreed in the Development Agreement to negotiate and agree upon amendments to the Development Agreement to set forth the construction scope, responsibilities, timeline and cost sharing for specific infrastructure improvements necessary for the development of the Project;

NOW THEREFORE, the Parties hereto agree to amend the Development Agreement as follows:

A. Village Infrastructure Improvements. The Village shall construct, or cause to be constructed on the Property or in connection with the Project, those improvements more particularly illustrated, detailed or specified on Exhibit B attached hereto to the extent not inconsistent with the Development Agreement, including, but not limited to: _____ (collectively referred to herein as, the “**Village Infrastructure Improvements**”). The Village Infrastructure Improvements shall be on the timing set forth in, and as described in Exhibit B.

B. Company Contributions. The Company shall pay, in accordance with the Development Agreement, \$_____ for the design, testing, consulting and other professionals services for the Village Infrastructure Improvements as set forth on the estimated budget attached hereto as Exhibit C and as required under the Development Agreement. The Company shall pay in accordance, with the Development Agreement, \$_____ for the construction of the Village Infrastructure Improvements as set forth on the estimated budget attached hereto as Exhibit C and as required under the Development Agreement. The Company shall increase the Company contributions as required under the Development Agreement. Timing and process for making the Company contribution shall be as set forth on Exhibit C and as required under the Development Agreement.

C. Construction Guidelines. The Village shall work in good faith to cause its employees, contractors, subcontractors and agents retained or employed in connection with constructing the

Village Infrastructure Improvements (collectively, “**Village Representatives**”) to construct the Village Infrastructure Improvements (i) in accordance with the agreed upon plans and specifications as identified on Exhibit B; (ii) on the schedule set forth on Exhibit B; (iii) in such a manner as to maintain harmonious labor relations and as not to interfere with or delay the work on the Project to be performed by the Company’s contractors; and (iv) in such a manner that the Company shall have reasonable vehicular and pedestrian access to the Property in order to construct the Project via public rights of way or any easements recorded with the Fairfield County, Ohio Recorder at all times. The Village shall, and shall cause the Village Representatives to, act in a commercially reasonable manner and endeavor in good faith to ensure the timely progression of construction of the Village Infrastructure Improvements.

D. Access to the Property. If it is necessary for the Village to access the Property to complete construction of the Village Infrastructure Improvements, the Company shall grant the Village and Village Representatives access and entry to the Property at reasonable times upon advance notice of not less than 1 business day to the extent reasonably required to construct the Village Infrastructure Improvements, taking into consideration the Company’s safety and security requirements; provided, however, that police, fire and other emergency services will be allowed access to the Property in the event of an emergency requiring such services.

E. Communication, Coordination and Scheduling; Time. Time being of the essence in the performance of this Agreement, it is essential that the work on the Project and the Village Infrastructure Improvements be coordinated at all times and the Village Infrastructure Improvements be timely completed in support of the commencement of operations of the Project, the Parties shall schedule and conduct meetings at least once a month unless otherwise mutually determined to discuss such matters as procedures, progress, coordination, communication and scheduling of the work on the Project and Village Infrastructure Improvements (the “**Progress Meetings**.”) At the Progress Meetings, a designee of the Company shall provide notice of any material changes in the Company’s construction schedule that could affect the Village Infrastructure Improvements. No schedule changes shall be enforceable unless mutually agreed in writing by the Village and the Company.

F. Remedies for Failure to Make Timely Progress on Village Infrastructure Improvements. If the Village fails to commence or complete (or cause to be commenced or completed) any portion of any of the Village Infrastructure Improvements within the time frames mutually agreed to in writing by the Village and the Company, and that failure is not cured within forty-five (45) days after receiving written notice of such failure from the Company (or, if the cure of that failure cannot be accomplished in forty-five (45) days, the cure has not been commenced or is not proceeding with due diligence to completion), then the Company may, request the Village to take reasonable additional steps (the “**Additional Measures**”) available to it under the applicable construction contract documents. The Company shall reimburse the Village for all cost incurred by the Village to take Additional Measures as directed by the Company, which is limited to, in the reasonable discretion of the Village, ordering the applicable contractor(s) to take corrective measures necessary to expedite the progress of the work, including without limitation, (i) working additional shifts or overtime, (ii) supplying additional manpower, equipment, and facilities, and (iii) other similar measures. The Village covenants that said Additional Measures are or will be included in the applicable construction contract documents. To the extent reasonably and commercially practical,

such Additional Measures shall continue until the Village and the Company mutually determine that the progress of the work complies with the stage of completion necessary to have service available to the Project. The Village shall not be obligated to take Additional Measures to the extent that any delays were caused in whole, or in part, by the actions or inaction of the Company. The Village shall also not be required to take Additional Measures for Force Majeure delays or if the Company fails or refuses to pay the Village for all costs incurred by the Village rising out of or related to the Additional Measures. The Company's right to require Additional Measures is solely for the purpose of ensuring compliance with the time frames agreed to in writing by the Village and the Company. The determination of whether or not the progress of the work has reached the level of completion as agreed to in writing by the Village and Company shall take into account any extensions in time to which a contractor is entitled under the applicable construction contract documents, in the Village's sole discretion.

G. Indemnification. The Company shall indemnify, defend and hold harmless the Village and County, their agents, and employees from and against any and all lawsuits or claims for actual damages or monetary losses arising out of or resulting from the Village Infrastructure Improvements and Company Infrastructure Improvements work, but only to the extent that such lawsuits or claims for damages or losses result from the Company's gross negligence, willful misconduct, or fraud by the Company, its contractors, subcontractors, agents, employees or representatives. The Company shall promptly reimburse the Authority and its successors and assigns, for any reasonable third-party cost, expense or attorney's fees incurred on account of any such suit or claim incurred in enforcing the terms of this Section. In no event shall a defaulting Party be responsible to the other Party for consequential, exemplary or punitive damages. No personal liability shall accrue hereunder against either Party's individual officials, officers, employees or agents.

H. Miscellaneous. Other than as amended and provided herein, all other terms and conditions of the Development Agreement shall remain in full force and effect, and the Development Agreement is hereby ratified and affirmed, as amended hereby. To the extent, if any, that provisions of the Development Agreement are inconsistent with the provisions of this Amendment, this Amendment shall control. Capitalized terms not otherwise defined herein, shall have the meanings ascribed to them in the Development Agreement. This Amendment may be executed in multiple counterparts, and each counterpart, when taken together, shall constitute one and the same agreement. Executed counterparts sent via facsimile or electronic mail shall be effective to bind the Parties.

(Signature Pages to Follow)

COMPANY:

By: _____

Name: _____

Title: _____

VILLAGE :

By: _____

Name: _____

Title: _____

Approved as to Form:

Village Attorney

KARIS:

By: _____

Name: _____

Title: _____

COUNTY:

Steven A. Davis, County Commissioner

Jeffrey M. Fix, County Commissioner

David L. Levacy, County Commissioner

Approved as to Form:

County Prosecutor

FINANCE DIRECTOR'S CERTIFICATE

The Village has no obligation to make payments in this current year pursuant to the foregoing Agreement except from those toward certain Infrastructure Improvements as specified in the Agreement. Accordingly, as fiscal officer for the Village, I hereby certify that funds sufficient to meet the obligations of the Village / County in this current year under the foregoing Agreement have been lawfully appropriated for the purposes thereof and are available in the treasury, and/or upon implementation of the processes under Sections 5709.40, 5709.42 and 5709.43 of the Ohio Revised Code, are in the process of collection to the credit of an appropriate fund, free from any previous encumbrance. This Certificate is given in compliance with Sections 5705.41 and 5705.44 of the Ohio Revised Code.

Dated: _____, 2025

Village of Millersport, Ohio

COUNTY AUDITOR'S CERTIFICATE

The County has no obligation to make payments in this current year pursuant to the foregoing Agreement except from those toward certain Infrastructure Improvements as specified in the Agreement. Accordingly, as fiscal officer for the County, I hereby certify that funds sufficient to meet the obligations of the County in this current year under the foregoing Agreement have been lawfully appropriated for the purposes thereof and are available in the treasury, and/or upon implementation of the processes under Sections 5709.40, 5709.42 and 5709.43 of the Ohio Revised Code, are in the process of collection to the credit of an appropriate fund, free from any previous encumbrance. This Certificate is given in compliance with Sections 5705.41 and 5705.44 of the Ohio Revised Code.

Dated: _____, 2025

Fairfield County, Ohio

RECORD OF RESOLUTIONS

Resolution No. 1409

Passed January 13, 2026

RESOLUTION 1409 TO ESTABLISH ADDITIONAL FUNDS FOR THE VILLAGE OF MILLERSPORT

WHEREAS, the Village of Millersport desires to obtain formal approval from the State Auditor's Office for the establishment of funds for the Fiscal Year of 2025, beginning retroactive from July 22, 2025 and thereafter for the following funds; and

- 2903 Third Party Professional Fees
- 2908 Community Benefits
- 5701 Water Plant Improvements
- 5702 Wastewater Plant Improvements
- 5703 Water Tower Design & Construction

WHEREAS, the State Auditor's Office has indicated to the Village of Millersport that formal approval is needed for the establishment of such funds; and

WHEREAS, this legislation needs to be approved as soon as possible in order for the Village of Millersport to transact business regarding these funds; and

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF MILLERSPORT, FAIRFIELD COUNTY, OHIO, AND A MAJORITY OF ITS MEMBERS CONCURRING;

SECTION 1: That formal approval by the State Auditor's Office is hereby requested for the establishment of funds retroactive from July 22, for Fiscal Year 2025 and thereafter for the above-described funds.

SECTION 2: For the reasons noted in the Development Agreement with Vantage Data Centers Management Company, LLC and the Village, in order to have funds in place for the purpose of receiving and disbursing of funds associated with the infrastructure improvements for the Village of Millersport.

That this ordinance shall take effect and be in force from and after the earliest period allowed by law.



Gary Matheny, Mayor

The Three Reading requirement was waived not waived:

Yeas 6 Nays 0

Fiscal Officer: Susan A. Ramsey
Susan A. Ramsey; Fiscal Officer

Yeas 6 Nays 0

ATTEST: Susan A. Ramsey
Susan A. Ramsey; Fiscal Officer

The undersigned, Fiscal Officer of the legislative authority, does hereby certify that the foregoing legislation was posted in not less than five (5) public places, as determined by the legislative authority, for a period of not less than fifteen (15) days prior to the effective date thereof.



Susan A. Ramsey; Fiscal Officer

North Valley Bank
2775 Maysville Pike
P.O. Box 1115
Zanesville, OH 43702-1115

RETURN SERVICE REQUESTED

Village of Millersport
Infrastructure Improvement
PO Box 536
Millersport, OH 43046

Contact Us
888-347-4355
www.nvboh.bank



Account
Village of Millersport
Infrastructure Improvement

Date
11/30/2025

Page
1 of 2

IntraFi Cash ServiceSM, or ICS[®], Monthly Statement

The following information is a summary of activity in your account(s) for the month of November 2025 and the list of FDIC-insured institution(s) that hold your deposits as of the date indicated. These deposits have been placed by us, as your agent and custodian, in deposit accounts through IntraFi Cash Service. Funds in your deposit accounts at the FDIC-insured institutions at which your funds have been placed will be "deposits," as defined by federal law. Certain conditions must be satisfied for "pass-through" FDIC deposit insurance coverage to apply. To meet the conditions for pass-through FDIC deposit insurance, deposit accounts at FDIC-insured banks in IntraFi's network that hold deposits placed using an IntraFi service are titled, and deposit account records are maintained, in accordance with FDIC regulations for pass-through coverage.

Summary of Accounts

| Account ID | Deposit Option | Interest Rate | Opening Balance | Ending Balance |
|--------------|----------------|---------------|-----------------|-----------------------|
| *****966 | Demand | 1.98032% | \$0.00 | \$1,099,512.62 |
| TOTAL | | | \$0.00 | \$1,099,512.62 |



Main Office
 2775 Maysville Pike
 Zanesville, OH 43701
 Phone 740.450.2265
 Toll Free 888.347.4355
 Web www.nvboh.bank

Customer Statement

Account Number: xxxxxxxx3966
 Statement Date: Nov 29, 2025 thru Dec 31, 2025

PO BOX 1115, Zanesville, OH 43702-1115

001349



VILLAGE OF MILLERSPORT
 PO BOX 536
 MILLERSPORT OH 43046-0536

Summary - All Accounts

| Product | Account # | Ending Balance |
|-----------------|-------------|----------------|
| PUBLIC SuperNow | xxxxxxx3966 | \$0.00 |

PUBLIC SuperNow - xxxxxxxx3966

| Date | Transaction Description | Withdrawal | Deposit | Balance |
|--------|---|------------|---------|----------------|
| | BEGINNING BALANCE | | | -\$7.50 |
| Dec 01 | Maintenance Service Charge - Reversal Error | | 7.50 | 0.00 |
| | ENDING BALANCE | | | \$0.00 |

Interest Summary

| Avg. Daily Balance | Min. Balance for Period | Interest Period | Days in Period | Interest Earned | Annual Percentage Yield Earned | Interest Paid YTD |
|--------------------|-------------------------|-----------------------------|----------------|-----------------|--------------------------------|-------------------|
| 0.00 | -7.50 | Nov 29, 2025 - Dec 31, 2025 | 33 | 0.00 | 0.00% | 0.00 |

Interest Rate Summary

| Date | Rate% | Date | Rate% | Date | Rate% | Date | Rate% |
|--------|-------|------|-------|------|-------|------|-------|
| Oct 08 | 0.00% | | | | | | |

Overdraft/Returned Item Fees

| Fee Type | Total For This Period | Total Year-to-Date |
|--------------------------|-----------------------|--------------------|
| Total Overdraft Fees | \$0.00 | \$0.00 |
| Total Returned Item Fees | \$0.00 | \$0.00 |

Account Summary

| Previous Date | Beginning Balance | Deposits | Interest Paid | Withdrawals | Fees | Ending Balance |
|---------------|-------------------|----------|---------------|-------------|-------|----------------|
| Nov 29, 2025 | -7.50 | 0.00 | 0.00 | 0.00 | -7.50 | 0.00 |



Season's Greetings to you and yours!

We know you have many options in the marketplace, and we want you to know we are grateful that you bank with us. North Valley Bank is here for all your needs - from checking and savings accounts to small business services, mortgages, and loans. Together, we are Building Better Communities. Have a safe and joyful holiday season!



Find us online at <https://nvboh.bank>



Trade Confirmation

FUND NAME ACCOUNT NUMBER
STAR Ohio **[REDACTED]**

REGISTRATION

VILLAGE OF MILLERSPORT
 COMMUNITY BENEFITS FUND
 ATTN: FISCAL OFFICER

 PO BOX 536
 MILLERSPORT, OH 43046

0000866-0001005 PDFE 001 ----- 978226



VILLAGE OF MILLERSPORT
 COMMUNITY BENEFITS FUND
 ATTN: FISCAL OFFICER
 PO BOX 536
 MILLERSPORT, OH 43046

Client Services

- Call: **800-648-STAR (7827)**
- Visit our website: www.tos.ohio.gov/star-ohio
- Funds Management
 STAR Ohio
 Columbus, OH 43260

| DATE | TRANSACTION TYPE | TO/FROM ACCOUNT NUMBER | TOTAL SHARES | SHARE PRICE | GROSS AMOUNT | SHARE VALUE |
|------------|------------------------|---------------------------|----------------------|----------------|-----------------|----------------------|
| 12/30/2025 | Purchase | | 5,000,000.000 | 1.00 | \$5,000,000.00 | 5,000,000.000 |
| | Closing Balance | | 5,000,000.000 | \$1.00 | | 5,000,000.000 |

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

Fiscal Year: 2026

Taxing Authority: Village Of Millersport

Submitted By: SUSAN A. RAMSEY

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 | \$496,282.68 | \$122,700.00 | \$337,518.33 | \$956,501.01 |
| Special Revenue Fund | \$5,545,291.34 | \$141,200.00 | \$5,454,733.00 | \$11,141,224.34 |
| Enterprise Fund | \$743,365.95 | \$0.00 | \$3,507,779.10 | \$4,251,145.05 |
| Total All Funds | \$6,784,939.97 | \$263,900.00 | \$9,300,030.43 | \$16,348,870.40 |

Susan A. Ramsey,
 Village Of Millersport
 Box 536
 Millersport, Ohio, 43046

Carril Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 02/23/26

Fiscal Year: 2026
 Taxing Authority: Village Of Millersport
 Submitted By: SUSAN A. RAMSEY

| 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 | \$500,586.75 | \$0.00 | \$4,304.07 | \$496,282.68 | \$122,700.00 | \$14,800.00 | \$0.00 | \$322,718.33 | \$460,218.33 | \$956,501.01 | \$800,000.00 | \$156,501.01 | |
| Special Revenue Fund | | | | | | | | | | | | | |
| (2011) Street Maintenance/Repair Fund | \$82,333.97 | \$0.00 | \$578.17 | \$81,755.80 | \$0.00 | \$0.00 | \$0.00 | \$81,658.00 | \$81,658.00 | \$163,413.80 | \$90,000.00 | \$73,413.80 | |
| (2021) State Highway Fund | \$37,568.44 | \$0.00 | \$0.00 | \$37,568.44 | \$0.00 | \$0.00 | \$0.00 | \$6,933.59 | \$6,933.59 | \$44,502.03 | \$10,300.00 | \$34,202.03 | |
| (2031) Cemetery Fund | \$136,637.05 | \$0.00 | \$0.00 | \$136,637.05 | \$0.00 | \$0.00 | \$0.00 | \$5,170.00 | \$5,170.00 | \$141,807.05 | \$25,000.00 | \$116,807.05 | |
| (2061) Canal Bank Fund | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | \$1,500.00 | |
| (2101) MV License Tax Fund | \$47,698.48 | \$0.00 | \$0.00 | \$47,698.48 | \$0.00 | \$0.00 | \$0.00 | \$3,269.83 | \$3,269.83 | \$50,968.31 | \$6,000.00 | \$44,968.31 | |
| (2902) Street Levy Fund | \$182,343.68 | \$0.00 | \$105.58 | \$182,238.10 | \$100,800.00 | \$11,400.00 | \$0.00 | \$117,420.00 | \$229,620.00 | \$411,858.10 | \$50,000.00 | \$361,858.10 | |

| | | | | | | | | | | | | | |
|--------------------------------------|----------------|--------|------------|----------------|-------------|------------|--------|----------------|----------------|-----------------|----------------|-----------------|--|
| (2903) Third Party Professional Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200,000.00 | \$200,000.00 | \$200,000.00 | \$200,000.00 | \$0.00 | |
| (2904) Christmas Fund | \$604.17 | \$0.00 | \$0.00 | \$604.17 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$604.17 | \$0.00 | \$604.17 | |
| (2905) Police | \$35,616.25 | \$0.00 | \$13.45 | \$35,602.80 | \$40,400.00 | \$4,500.00 | \$0.00 | \$0.00 | \$44,900.00 | \$80,502.80 | \$50,000.00 | \$30,502.80 | |
| (2907) Public Right of Way Fund | \$20,613.80 | \$0.00 | \$0.00 | \$20,613.80 | \$0.00 | \$0.00 | \$0.00 | \$7,000.00 | \$7,000.00 | \$27,613.80 | \$20,000.00 | \$7,613.80 | |
| (2908) Community Benefits Fund | \$5,001,072.70 | \$0.00 | \$0.00 | \$5,001,072.70 | \$0.00 | \$0.00 | \$0.00 | \$5,017,381.58 | \$5,017,381.58 | \$10,018,454.28 | \$0.00 | \$10,018,454.28 | |
| Enterprise Fund | | | | | | | | | | | | | |
| (5101) Water Operating Fund | \$143,174.72 | \$0.00 | \$5,698.60 | \$137,476.12 | \$0.00 | \$0.00 | \$0.00 | \$1,488,779.10 | \$1,488,779.10 | \$1,626,255.22 | \$1,435,000.00 | \$191,255.22 | |
| (5201) Sewer Fund | \$182,135.78 | \$0.00 | \$956.52 | \$181,179.26 | \$0.00 | \$0.00 | \$0.00 | \$306,000.00 | \$306,000.00 | \$487,179.26 | \$300,000.00 | \$187,179.26 | |
| (5701) Water Plant Improvements | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$250,000.00 | \$250,000.00 | \$250,000.00 | \$15,000.00 | \$235,000.00 | |
| (5702) Wastewater Plant Improvements | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$250,000.00 | \$250,000.00 | \$250,000.00 | \$50,000.00 | \$200,000.00 | |
| (5761) Water Reserve Fund | \$111,700.77 | \$0.00 | \$0.00 | \$111,700.77 | \$0.00 | \$0.00 | \$0.00 | \$36,000.00 | \$36,000.00 | \$147,700.77 | \$50,000.00 | \$97,700.77 | |
| (5762) Sewer Reserve Fund | \$313,009.80 | \$0.00 | \$0.00 | \$313,009.80 | \$0.00 | \$0.00 | \$0.00 | \$18,000.00 | \$18,000.00 | \$331,009.80 | \$100,000.00 | \$231,009.80 | |
| (5901) Water Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,159,000.00 | \$1,159,000.00 | \$1,159,000.00 | \$1,159,000.00 | \$0.00 | |

| | | | | | | | | | | | | | |
|------------------------|----------------|--------|-------------|----------------|--------------|-------------|--------|----------------|----------------|-----------------|----------------|-----------------|--|
| Total All Funds | \$6,796,596.36 | \$0.00 | \$11,656.39 | \$6,784,939.97 | \$263,900.00 | \$30,700.00 | \$0.00 | \$9,269,330.43 | \$9,563,930.43 | \$16,348,870.40 | \$4,360,300.00 | \$11,988,570.40 | |
|------------------------|----------------|--------|-------------|----------------|--------------|-------------|--------|----------------|----------------|-----------------|----------------|-----------------|--|

RECORD OF ORDINANCES

Form No. 30043

Ordinance No. 889

Passed February 10, 2026

ORDINANCE 889 2026 ANNUAL APPROPRIATIONS

APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE VILLAGE OF MILLERSPORT, STATE OF OHIO, DURING THE FISCAL YEAR ENDING DECEMBER 31, 2026.

SECTION 1. BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF MILLERSPORT, STATE OF OHIO, THAT TO PROVIDE FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES OF THE SAID VILLAGE OF MILLERSPORT DURING THE FISCAL YEAR ENDING DECEMBER 31, 2026, THE FOLLOWING SUMS BE AND THEY ARE HEREBY SET ASIDE AND APPROPRIATED AS FOLLOWS, VIZ:

| | |
|---------------------------------------|------------------------|
| 1000 GENERAL | \$ 800,000.00 |
| 2011 STREET CONSTRUCTION MAINTENANCE | \$ 90,000.00 |
| 2021 STATE HIGHWAY | \$ 10,300.00 |
| 2031 CEMETERY | \$ 25,000.00 |
| 2101 PERMISSIVE MOTOR VEHICLE LICENSE | \$ 6,000.00 |
| 2902 STREET LEVY | \$ 50,000.00 |
| 2903 THIRD PARTY PROFESSIONAL FEES | \$ 200,000.00 |
| 2905 POLICE LEVY | \$ 50,000.00 |
| 2907 PUBLIC RIGHT OF WAY | \$ 20,000.00 |
| 5101 WATER OPERATING | \$ 1,435,000.00 |
| 5201 SEWER | \$ 300,000.00 |
| 5701 WATER PLANT IMPROVEMENTS | \$ 15,000.00 |
| 5702 WASTEWATER PLANT IMPROVEMENTS | \$ 50,000.00 |
| 5761 WATER RESERVE | \$ 50,000.00 |
| 5762 SEWER RESERVE | \$ 100,000.00 |
| 5901 WATER REVENUE | \$ 1,159,000.00 |
| TOTAL | \$ 4,360,300.00 |

AND THE VILLAGE FISCAL OFFICER IS HEREBY AUTHORIZED TO DRAW WARRANTS ON THE VILLAGE TREASURER FOR PAYMENTS FROM ANY OF THE FOREGOING APPROPRIATIONS UPON RECEIVING PROPER CERTIFICATES AND VOUCHERS THEREFORE, APPROVED BY THE BOARD OF OFFICERS AUTHORIZED BY LAW TO APPROVE THE SAME, OR AN ORDINANCE OR RESOLUTION OF COUNCIL TO MAKE THE EXPENDITURES; PROVIDED THAT NO WARRANTS SHALL BE DRAWN OR PAID FOR SALARIES OR WAGES EXCEPT TO PERSONS EMPLOYED BY AUTHORITY OF AND IN ACCORDANCE WITH LAW OR ORDINANCE. PROVIDED FURTHER THAT THE APPROPRIATIONS FOR CONTINGENCIES CAN ONLY BE EXPENDED UPON APPEALS OF TWO-THIRDS VOTE OF COUNCIL FOR ITEMS OF EXPENSE CONSTITUTING A LEGAL OBLIGATION AGAINST THE VILLAGE, AND FOR PURPOSES OTHER THAN THOSE COVERED BY OTHER SPECIFIC APPROPRIATIONS HEREIN MADE.

SECTION 2. THIS RESOLUTION SHALL TAKE EFFECT AT THE EARLIEST PERIOD ALLOWED BY LAW.

PASSED: February 10 2026 

ATTEST: Susan A. Ramsey
FISCAL OFFICER

ELIZABETH BUTLER, MAYOR
ACTING

THE THREE READING REQUIREMENT WAS NOT WAIVED

VOTE: YES, 5 NO 0

ATTEST: Susan A. Ramsey
SUSAN A. RAMSEY
FISCAL OFFICER

The undersigned, Fiscal Officer of the legislative authority, does hereby certify that the foregoing legislation was posted in not less than five (5) public places, as determined by the legislative authority, for a period of not less than fifteen (15) days prior to the effective date thereof.

Susan A. Ramsey
Susan A. Ramsey; Fiscal Officer

Village of Millersport

Incorporated 1917

P.O. BOX 536
MILLERSPORT, OHIO 43046
PHONE: (740) 467-2333
FAX: (740) 467-2548

February 18, 2026

Fairfield County Auditor Office
Court House
Lancaster, Ohio 43130

Re: 2025 Year End Balances, Additional Resources for Water Operating Fund, Third Party Fees, Water Plant Improvements, Wastewater Plant Improvements, & 2026 Permanent Appropriations.

Attached is the certificate with our 2025-year end balances and resources for all funds. Ordinance 889 2026 Annual Appropriations is attached.

Also, we are expecting remaining OWDA loan proceeds for our Iron Filter Project this year. The disbursements that will result from the new Data Center will be recorded as memo receipts and memo expenditures in our UAN accounting system. As of this date there is only one escrow account that is funded. As project progresses our Certificate of Resources and Appropriations will have to be amended.

| | | FROM | TO | Reason |
|------|-----------------|--------------|-----------------|--------------------------------|
| 5101 | Water Operating | 1,260,476.12 | \$ 1,626,255.22 | \$ 365,779.10 OWDA Proceeds |
| 2903 | Third Party Fee | \$ -0- | \$ 200,000.00 | Escrow Account |
| 5701 | Water Plant Imp | \$ -0- | \$ 250,000.00 | Escrow Account |
| 5702 | Wastewater Imp | \$ -0- | \$ 250,000.00 | Escrow Account |
| | | | | |

Please let me know if you need more information. Thank you.

Sincerely,



Susan A. Ramsey
Fiscal Officer
Village of Millersport

North Valley Bank
 2775 Maysville Pike
 P.O. Box 1115
 Zanesville, OH 43702-1115

RETURN SERVICE REQUESTED

North Valley Bank, As Escrow Agent
 FBO Village of Millersport
 ✓ Infrastructure Improvements Account
 PO Box 536
 Millersport, OH 43046

Contact us
888-347-4355
www.nvboh.bank



Account
Village of Millersport
Infrastructure Improvement

Date
01/31/2026

Page
1 of 2

IntraFi Cash ServiceSM, or ICS[®], Monthly Statement

The following information is a summary of activity in your account(s) for the month of January 2026 and the list of FDIC-insured institution(s) that hold your deposits as of the date indicated. These deposits have been placed by us, as your agent and custodian, in deposit accounts through IntraFi Cash Service. Funds in your deposit accounts at the FDIC-insured institutions at which your funds have been placed will be "deposits," as defined by federal law. Certain conditions must be satisfied for "pass-through" FDIC deposit insurance coverage to apply. To meet the conditions for pass-through FDIC deposit insurance, deposit accounts at FDIC-insured banks in IntraFi's network that hold deposits placed using an IntraFi service are titled, and deposit account records are maintained, in accordance with FDIC regulations for pass-through coverage.

Summary of Accounts

| Account ID | Deposit Option | Interest Rate | Opening Balance | Ending Balance |
|--------------|----------------|---------------|-----------------------|---------------------|
| *****966 | Demand | 1.98032% | \$1,101,363.38 | \$952,849.10 |
| TOTAL | | | \$1,101,363.38 | \$952,849.10 |

| FUND TYPE/CLASSIFICATIONS | Cash Balance as of 12/31/2025 | Reserved for Encumbrance as of 12/31/2025 | Reserved for Non-Spendable Balance as of 12/31/2025 | Reserve Balance Accounts (5705.13(A)(1) & 5705.132) | Advances Not Repaid | Carryover Balances Available for Appropriations | Total Amount from all Sources Available for Expenditures | Total Amount Available plus Balances |
|--------------------------------------|-------------------------------|---|---|---|---------------------|---|--|--------------------------------------|
| GOVERNMENTAL FUND TYPE | | | | | | | | |
| General Fund | | | | | | | | |
| General | \$500,586.75 | \$4,304.07 | | | | \$496,282.68 | \$603,467.91 | \$1,099,750.59 |
| Total General Fund | \$500,586.75 | \$4,304.07 | | | | \$496,282.68 | \$603,467.91 | \$1,099,750.59 |
| Special Revenue Funds | | | | | | | | |
| Street Construction Maint. & Repair | \$82,333.97 | \$578.17 | | | | \$81,658.00 | \$81,658.00 | \$163,413.80 |
| State Highway | \$37,568.44 | | | | | \$37,568.44 | \$6,933.59 | \$44,502.03 |
| Cemetery | \$136,637.05 | | | | | \$136,637.05 | \$5,170.00 | \$141,807.05 |
| Swimming Pool | | | | | | | | |
| Boat Tie Ups | | | | | | | | |
| CDBG Housing & Rehab | | | | | | | | |
| Canal Bank | \$1,500.00 | | | | | \$1,500.00 | | \$1,500.00 |
| Permissive Motor Vehicle License Tax | \$47,698.48 | | | | | \$47,698.48 | \$3,269.83 | \$50,968.31 |
| Coronavirus Relief Fund(HB481) | | | | | | | | |
| Coronavirus Relief Fund | | | | | | | | |
| Coronavirus Relief Fund(HB614) | | | | | | | | |
| Coronavirus Relief Fund | | | | | | | | |
| American Rescue Plan Act | | | | | | | | |
| Fire Fund | | | | | | | | |
| Street Levy | \$182,343.68 | \$105.58 | | | | \$182,238.10 | \$117,420.00 | \$299,658.10 |
| Third Party Professional Fees | | | | | | | | |
| CHRISTMAS FUND | \$604.17 | | | | | \$604.17 | | \$604.17 |
| POLICE LEVY | \$35,616.25 | \$13.45 | | | | \$35,602.80 | \$46,149.15 | \$81,751.95 |
| Other Special Revenue-FEMA GRANT | | | | | | | | |
| Public Right Of Way Fund | \$20,613.80 | | | | | \$20,613.80 | \$7,000.00 | \$27,613.80 |
| Community Benefits Fund | \$5,001,072.70 | | | | | \$5,001,072.70 | | \$5,001,072.70 |
| Total Special Revenue Funds | \$5,545,988.54 | \$697.20 | | | | \$5,545,291.34 | \$267,600.57 | \$5,812,891.91 |
| Capital Projects Funds | | | | | | | | |
| Veterans Memorial | | | | | | | | |
| Total Capital Projects Funds | | | | | | | | |
| TOTAL GOVERNMENTAL FUND TYPE | \$6,046,575.29 | \$5,001.27 | | | | \$6,041,574.02 | \$871,068.48 | \$6,912,642.50 |
| PROPRIETARY FUND TYPE | | | | | | | | |
| Enterprise Funds | | | | | | | | |
| Water Operating | \$143,174.72 | \$5,698.60 | | | | \$137,476.12 | \$1,123,000.00 | \$1,260,476.12 |
| Sewer | \$182,135.78 | \$956.52 | | | | \$181,179.26 | \$306,000.00 | \$487,179.26 |
| Water Bond Debt | | | | | | | | |
| Sewer Debt | | | | | | | | |
| Water Tower Debt | | | | | | | | |
| Water Reserve | \$111,700.77 | | | | | \$111,700.77 | \$36,000.00 | \$147,700.77 |
| Sewer Reserve | \$313,009.80 | | | | | \$313,009.80 | \$18,000.00 | \$331,009.80 |
| WATER REVENUE | | | | | | | | |
| Local Fiscal Recovery Fund | | | | | | | \$1,159,000.00 | \$1,159,000.00 |

CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES

Office of MILLERSPORT VILLAGE

FAIRFIELD County, Ohio, December 31, 2025

To the County Auditor of said County: FAIRFIELD

The following is the total amount from all available for expenditures from each fund set up in the tax budget, with the balances that exist at the end of the fiscal year, December 31, 2025

| FUND TYPE/CLASSIFICATIONS | Cash Balance as of Encumbrance as of 12/31/2025 | Reserved for 12/31/2025 | Reserved for Non-Spendable Balance as of 12/31/2025 | Reserve Balance Accounts (5705.13(A)(1) & 5705.132) | Advances Not Repaid | Carryover Balances Available for Appropriations | Total Amount from all Sources Available for Expenditures | Total Amount Available plus Balances |
|------------------------------|---|-------------------------|---|---|---------------------|---|--|--------------------------------------|
| GOVERNMENTAL FUND TYPE | | | | | | | | |
| General Fund | \$500,586.75 | \$4,304.07 | | | | \$496,282.68 | \$603,467.91 | \$1,099,750.59 |
| Special Revenue Funds | \$5,545,988.54 | \$697.20 | | | | \$5,545,291.34 | \$267,600.57 | \$5,812,891.91 |
| Capital Projects Funds | | | | | | | | |
| TOTAL GOVERNMENTAL FUND TYPE | \$6,046,575.29 | \$5,001.27 | | | | \$6,041,574.02 | \$871,068.48 | \$6,912,642.50 |
| PROPRIETARY FUND TYPE | | | | | | | | |
| Enterprise Funds | \$750,021.07 | \$6,655.12 | | | | \$743,365.95 | \$2,642,000.00 | \$3,385,365.95 |
| TOTAL PROPRIETARY FUND TYPE | \$750,021.07 | \$6,655.12 | | | | \$743,365.95 | \$2,642,000.00 | \$3,385,365.95 |
| FIDUCIARY FUND TYPE | | | | | | | | |
| Custodial Funds | | | | | | | | |
| TOTAL FIDUCIARY FUND TYPE | | | | | | | | |
| TOTAL ALL FUNDS: | \$6,796,596.36 | \$11,656.39 | | | | \$6,784,939.97 | \$3,513,068.48 | \$10,298,008.45 |

FUND TYPE/CLASSIFICATIONS

| | Cash Balance as of 12/31/2025 | Reserved for Encumbrance as of 12/31/2025 | Reserved for Non-Spendable Balance as of 12/31/2025 | Reserve Balance Accounts (5705.13(A)(1) & 5705.132) | Advances Not Repaid | Carryover Balances Available for Appropriations | Total Amount from all Sources Available for Expenditures | Total Amount Available plus Balances |
|-----------------------------|-------------------------------|---|---|---|---------------------|---|--|--------------------------------------|
| Total Enterprise Funds | \$750,021.07 | \$6,655.12 | | | | \$743,365.95 | \$2,642,000.00 | \$3,385,365.95 |
| TOTAL PROPRIETARY FUND TYPE | \$750,021.07 | \$6,655.12 | | | | \$743,365.95 | \$2,642,000.00 | \$3,385,365.95 |
| FIDUCIARY FUND TYPE | | | | | | | | |
| Custodial Funds | | | | | | | | |
| Unclaimed Monies | | | | | | | | |
| Other Custodial | | | | | | | | |
| Total Custodial Funds | | | | | | | | |
| TOTAL FIDUCIARY FUND TYPE | | | | | | | | |
| TOTAL ALL FUNDS | \$6,796,596.36 | \$11,656.39 | | | | \$6,784,939.97 | \$9,513,068.48 | \$10,298,008.45 |

Budget

Commission
