



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

May 26, 2026, 8:30 a.m.

108 North High Street

Lancaster, Ohio

A. Welcome & Pledge of Allegiance

B. Public Comments

C. Approval of Minutes of *April 27 2026*

Motion for the Approval of Minutes of April 27, 2026

D. Review of Action Items

E. Resolutions, Voting List

Motion for the approval of resolution 05.26.2026.a : A resolution to sign Official Certificates of Estimated Resources for multiple entities

Motion for the approval of resolution 05.26.2026.b : A resolution to sign the County Budget Commission Policy on Demonstrating That Property Tax Levies Are Neither Excessive Nor Unnecessary

F. Open Items

G. Next Regular Meeting – Tuesday, June 29, 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



A G E N D A

OFFICE OF COUNTY AUDITOR

County Auditor
Carri L. Brown, PhD, MBA, CGFM
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Regular Meeting of the Fairfield County Budget Commission

April 27, 2026
8:30 a.m.
108 North High Street
Lancaster, Ohio

A. Welcome & Pledge of Allegiance

Budget Commission members attending were Jim Bahnsen (County Treasurer), Amy Brown-Thompson (Assistant Prosecuting Attorney, for Kyle Witt, County Prosecutor), and Carri Brown (County Auditor). Also attending was Bart Hampson, Budget Director of the Board of County Commissioners.

Attendees welcomed one another and said the pledge of allegiance.

B. Announcements & Public Comments

There were no announcements.
There were no public comments.

C. Approval of Minutes from April 6, 2026

Motion for the Approval of Minutes of April 6, 2026

The minutes were provided to Budget Commission members by email.

On the motion of Jim Bahnsen and second of Carri Brown, the Budget Commission voted to approve the minutes of April 6, 2026.

Discussion: Dr. Brown reported that minutes have been posted online.

Roll call vote of the motion resulted as follows:

Voting aye thereon: Jim Bahnsen and Carri Brown. Amy Brown-Thompson was not present for this vote.

The motion carried.



D. Review of Action Items

Dr. Brown reported that the action for the meeting was to approve Official Certificates of Estimated Resources for multiple taxing districts, as well as a review of any open items.

Amy Brown-Thompson joined the meeting.

Resolutions, Voting List

Motion for the approval of resolution 04.27.2026.a: 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 04.27.2026.a: A resolution to sign the Official Certificates of Estimated Resources and for multiple taxing districts.

Discussion: Dr. Brown reported that the amendments were based on requests received within DocLink. The summary chart notes that the documentation is reasonable for all the proposed amendments. We had anticipated receiving a request for an amended certificate from Madison Township, but they did not send in the documentation yet. We sent a certified letter asking for the documentation. Jim Bahnsen noted his familiarity with the adjustments for the County for the Basil Western Road project. He also noted the Bloom Carroll Schools amendment, and Dr. Brown commented upon the documentation within DocLink.

Roll call vote of the motion resulted as follows:

Voting aye thereon: Jim Bahnsen, Carri Brown, and Amy Brown-Thompson

The motion carried.

E. Open Items

Policy

Dr. Brown reported that the draft *policy for review of property tax rates*, noting the concepts of what is necessary and not excessive, should be approved by June so that political subdivisions are able to have guidance as they prepare their narratives. Hopefully, this can be approved at the next meeting. The draft is being used as an example for various groups and associations.



A G E N D A

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The document to review is the County Budget Commission Policy on Demonstrating That Tax Levies Are Neither Excessive Nor Unnecessary. She provided copies at the January meeting and hard copies have been available, as well.

Property Tax Reform Video

The County Auditor's Office *released a video about the recently passed property tax reform*, and that video has been well received for its clarity and plain language.

Pleasantville Police

There was an article in the Eagle Gazette about the *closing of the Pleasantville Police Department*. Dr. Brown sent communication to the mayor and village fiscal officer to open communication about the implications for the property tax levy that supports police services. She is also reaching out to the Auditor of State for guidance and clarification. The only notice about this closing of the Pleasantville Police Department the County Auditor had been through the article in the Eagle Gazette.

Amy Brown-Thompson had tangential information but no specific details about the closing and related levy.

Other Political Subdivision Communication

Amy Brown-Thompson has sent *communication to political subdivisions* alerting them to begin planning now if they anticipate property tax levies to be placed on the November ballot.

There was general discussion about turnover in township fiscal officer positions, and with the case of Madison Township, Dr. Brown indicated that she was aware of additional resources from the Auditor of State being provided to be of support, was aware of resources her office has provided, and indicated the township was working through multiple reporting and management questions.

F. Note: The next regular meeting is Tuesday, May 26, 2026.



A G E N D A
OFFICE OF COUNTY AUDITOR

County Auditor
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carri.brown@fairfieldcountyohio.gov

G. Adjourn

On the motion of Jim Bahnsen and second of Amy Brown-Thompson, the Budget Commission voted to adjourn at 8:49 a.m. The motion carried.

I certify the minutes above are true and accurate for the Fairfield County Budget Commission Meeting held April 27, 2026.

Dr. Carri L. Brown, County Auditor

05.26.2026.a A resolution to sign Amended Official Certificates of Estimated Resources for multiple taxing districts

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

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

Section 1. The Fairfield County Budget Commission authorizes signing the attached Amended Official Certificates of Estimated Resources for multiple taxing districts.

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

Prepared by: Amanda Rollins, Settlements Analyst

Supplemental materials are attached.

To: The Fairfield County Budget Commission

From: Amanda Rollins, Settlements Analyst

Date: 05/26/26

Subject: 5/26/26 BC Packet

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

Name of Political Subdivision	Change to Revenue Estimate	Fund Name	Fund Type	Comments , if any	Deemed Reasonable , Y or N
Amanda Township	\$41,707.32	1000 - General Fund	General Fund		Y
Amanda Township	\$16.86	2011 - Motor Vehicle License Tax Fund	Special Revenue Fund		Y
Amanda Township	-\$31,967.79	2021 - Gasoline Tax Fund	Special Revenue Fund		Y
Amanda Township	\$169,011.58	2031 - Road & Bridge Fund	Special Revenue Fund		Y
Amanda Township	\$4,655.09	2281 - EMS Operating Fund	Special Revenue Fund		Y
Amanda Township	-\$1,167.20	2231 - M.V.L. Twp. Tax	Special Revenue Fund		Y
Amanda Township	\$796.31	4951 Cemetery Bequest - Permanent	Capital Projects Fund		Y
Amanda Township	\$400,000.00	Sand Hill Road & Culvert Improvement Project	Special Revenue Fund		Y
Basil Joint Fire District	\$1,317.41	1000 General Fund (Fire District)	General Fund		Y
Basil Joint Fire District	\$1,000.00	2901 Special Reserve Grant Fund	Special Revenue Fund		Y
Berne Township	\$40,000.00	2181 Zoning Fund	Special Revenue Fund		Y
Board Of Commissioners	\$20,019.23	(2316) Probate Computer	Special Revenue Fund		Y

Board Of Commissioners	-\$297,113.28	(3034) State Funds Airport	Capital Projects Fund		Y
Board Of Commissioners	\$11,600.00	(7521) FACF - Family Adult and Children First - FY 2001 to present	Fiduciary Fund		Y
Board Of Commissioners	\$221,000.00	(2730) CDBG Housing Improv Program	Special Revenue Fund		Y
Board Of Commissioners	\$179,000.00	(2731) Home Housing Improve Program	Special Revenue Fund		Y
Board Of Commissioners	\$10,000.00	(2861) Cyber Security Measures Implem	Special Revenue Fund		Y
Board Of Commissioners	\$8,736.78	(3445) ODOT Projects	Capital Projects Fund		Y
Board Of Commissioners	\$5,599.31	(3910) Building On Sheridan	Capital Projects Fund		Y
Board Of Commissioners	\$8,111.55	(2927) NATRL RESOURCE CONSV SERV GRANT	Special Revenue Fund		Y
Board Of Commissioners	\$25,000.00	(2929) CYBERSECURITY GRANT "SLCGP"	Special Revenue Fund		Y
Board Of Commissioners	\$841,775.80	(5923) 2026 SERIES SEWER SYS IMPROVEMENT BOND RETIREMENT	Enterprise Fund		Y
Board Of Commissioners	\$369,045.23	(5924) 2026 SERIES WATER SYS IMPROVEMENT BOND RETIREMENT	Enterprise Fund		Y
Board Of Commissioners	\$1,048,611.40	(5925) 2026 ROADWAY IMPROVEMENT BOND RETIREMENT	Enterprise Fund		Y
Board Of Commissioners	\$350,000.00	(2920) WORKFORCE CNTR PROJ FUND	Special Revenue Fund		Y

Fairfield County Major Crimes Unit				No revenue change. Appropriations only	Y
Liberty Union - Thurston L.S.D	\$40,000.00	022 Custodial Refresh	Fiduciary Fund		Y
Pickerington L.S.D.	\$1,815.92	451 OECN Data Support	Special Revenue Fund		Y
Pickerington L.S.D.	\$152,806.61	499 Misc State Grants	Special Revenue Fund		Y
Pickerington L.S.D.	\$41,218.73	516 IDEA B	Special Revenue Fund		Y
Pickerington L.S.D.	\$510.95	551 Title III	Special Revenue Fund		Y
Pickerington L.S.D.	\$409.21	572 Title I	Special Revenue Fund		Y
Pickerington L.S.D.	\$469.94	584 Title IV	Special Revenue Fund		Y
Pickerington L.S.D.	-\$121.85	587 Early Childhood Special Education	Special Revenue Fund		Y
Pickerington L.S.D.	\$5,225.92	590 Title VI R FY2002	Special Revenue Fund		Y
Pickerington L.S.D.	-\$22,630.00	009 Uniform Supplies	Enterprise Fund		Y

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 05/26/26

Fiscal Year: 2025

Taxing Authority: Amanda Township

Submitted By: MELISSA TREMBLAY

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	\$307,755.44	\$32,700.00	\$77,900.00	\$418,355.44
Special Revenue Fund	\$1,405,676.87	\$647,000.00	\$401,100.00	\$2,453,776.87
Capital Projects Fund	\$931.97	\$0.00	\$5.00	\$936.97
Total All Funds	\$1,714,364.28	\$679,700.00	\$479,005.00	\$2,873,069.28

Melissa Tremblay,
Amanda Township
P.O. Box 276
Amanda, Ohio, 43102

Carri L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 05/26/26

Fiscal Year: 2025
 Taxing Authority: Amanda Township
 Submitted By: MELISSA TREMBLAY

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	\$307,755.44	\$0.00	\$0.00	\$307,755.44	\$32,700.00	\$3,800.00	\$0.00	\$74,100.00	\$110,600.00	\$418,355.44	\$176,405.38	\$241,950.06	
Special Revenue Fund													
2011 - Motor Vehicle License Tax Fund	\$3,889.00	\$0.00	\$0.00	\$3,889.00	\$0.00	\$0.00	\$0.00	\$10,100.00	\$10,100.00	\$13,989.00	\$11,760.00	\$2,229.00	
2021 - Gasoline Tax Fund	\$475,561.36	\$0.00	\$0.00	\$475,561.36	\$0.00	\$0.00	\$0.00	\$160,000.00	\$160,000.00	\$635,561.36	\$283,100.00	\$352,461.36	
2031 - Road & Bridge Fund	\$675,917.97	\$0.00	\$0.00	\$675,917.97	\$226,000.00	\$26,000.00	\$0.00	\$0.00	\$252,000.00	\$927,917.97	\$462,600.00	\$465,317.97	
2231 - M.V.L. Twp. Tax	\$15,858.12	\$0.00	\$0.00	\$15,858.12	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	\$41,858.12	\$34,000.00	\$7,858.12	
2281 - EMS Operating Fund	\$234,450.42	\$0.00	\$0.00	\$234,450.42	\$421,000.00	\$4,000.00	\$0.00	\$175,000.00	\$600,000.00	\$834,450.42	\$657,925.00	\$176,525.42	
Capital Projects Fund													

4951 Cemetery Bequest - Permanent	\$931.97	\$0.00	\$0.00	\$931.97	\$0.00	\$0.00	\$0.00	\$5.00	\$5.00	\$936.97	\$0.00	\$936.97	
Total All Funds	\$1,714,364.28	\$0.00	\$0.00	\$1,714,364.28	\$679,700.00	\$33,800.00	\$0.00	\$445,205.00	\$1,158,705.00	\$2,873,069.28	\$1,625,79 0.38	\$1,247,278.90	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 05/26/26

Fiscal Year: 2026

Taxing Authority: Amanda Township

Submitted By: MELISSA TREMBLAY

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	\$200,242.74	\$33,900.00	\$78,100.00	\$312,242.74
Special Revenue Fund	\$863,843.33	\$667,400.00	\$777,700.00	\$2,308,943.33
Capital Projects Fund	\$0.00	\$0.00	\$303,647.00	\$303,647.00
Total All Funds	\$1,064,086.07	\$701,300.00	\$1,159,447.00	\$2,924,833.07

Melissa Tremblay,
Amanda Township
P.O. Box 276
Amanda, Ohio, 43102

Carril Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 05/26/26

Fiscal Year: 2026
 Taxing Authority: Amanda Township
 Submitted By: MELISSA TREMBLAY

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	\$200,242.74	\$0.00	\$0.00	\$200,242.74	\$33,900.00	\$4,000.00	\$0.00	\$74,100.00	\$112,000.00	\$312,242.74	\$134,680.00	\$177,562.74	
Special Revenue Fund													
2011 - Motor Vehicle License Tax Fund	\$2,212.14	\$0.00	\$0.00	\$2,212.14	\$0.00	\$0.00	\$0.00	\$10,100.00	\$10,100.00	\$12,312.14	\$11,760.00	\$552.14	
2021 - Gasoline Tax Fund	\$384,429.15	\$0.00	\$0.00	\$384,429.15	\$0.00	\$0.00	\$0.00	\$160,000.00	\$160,000.00	\$544,429.15	\$289,100.00	\$255,329.15	
2031 - Road & Bridge Fund	\$296,306.39	\$0.00	\$0.00	\$296,306.39	\$234,500.00	\$27,300.00	\$0.00	\$0.00	\$261,800.00	\$558,106.39	\$468,600.00	\$89,506.39	
2231 - M.V.L. Twp. Tax	\$9,025.32	\$0.00	\$0.00	\$9,025.32	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	\$35,025.32	\$35,000.00	\$25.32	
2281 - EMS Operating Fund	\$171,870.33	\$0.00	\$0.00	\$171,870.33	\$432,900.00	\$4,300.00	\$0.00	\$150,000.00	\$587,200.00	\$759,070.33	\$694,425.00	\$64,645.33	
Sand Hill Road & Culvert Improvement Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00	\$400,000.00	\$0.00	

Capital Projects Fund													
4401 OPWC Sand Hill Road Culvert	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$303,647.00	\$303,647.00	\$303,647.00	\$303,647.00	\$0.00	
Total All Funds	\$1,064,086.07	\$0.00	\$0.00	\$1,064,086.07	\$701,300.00	\$35,600.00	\$0.00	\$1,123,847.00	\$1,860,747.00	\$2,924,833.07	\$2,337,212.00	\$587,621.07	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 05/26/26

Fiscal Year: 2026

Taxing Authority: Basil Joint Fire District

Submitted By: NATALIE CLUM

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$2,848,277.65	\$3,900,000.00	\$251,775.52	\$7,000,053.17
Special Revenue Fund	\$647,198.41	\$0.00	\$226,000.00	\$873,198.41
Capital Projects Fund	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Total All Funds	\$3,595,476.06	\$3,900,000.00	\$477,775.52	\$7,973,251.58

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

Carril L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 05/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
1000 General Fund (Fire District)	\$2,934,797.76	\$0.00	\$86,520.11	\$2,848,277.65	\$3,900,000.00	\$215,100.00	\$0.00	\$36,675.52	\$4,151,775.52	\$7,000,053.17	\$4,882,641.61	\$2,117,411.56	
Special Revenue Fund													
2112 Reserve (Accrued Vacation & Sick Leave)	\$200,000.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	
2281 EMS (Billing)	\$419,721.77	\$0.00	\$0.00	\$419,721.77	\$0.00	\$0.00	\$0.00	\$225,000.00	\$225,000.00	\$644,721.77	\$219,700.00	\$425,021.77	
2901 Special Reserve Grant Fund	\$28,421.64	\$0.00	\$945.00	\$27,476.64	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$28,476.64	\$1,000.00	\$27,476.64	
Capital Projects Fund													
4901 Reserve (Capital Equipment)	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	
Total All Funds	\$3,682,941.17	\$0.00	\$87,465.11	\$3,595,476.06	\$3,900,000.00	\$215,100.00	\$0.00	\$262,675.52	\$4,377,775.52	\$7,973,251.58	\$5,103,341.61	\$2,869,909.97	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 05/26/26

Fiscal Year: 2026

Taxing Authority: Berne Township

Submitted By: AMY OXLEY

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$904,762.70	\$116,000.00	\$124,000.00	\$1,144,762.70
Special Revenue Fund	\$11,596,803.04	\$3,060,000.00	\$420,700.00	\$15,077,503.04
Debt Service Fund	\$28,486.45	\$0.00	\$0.00	\$28,486.45
Capital Projects Fund	\$793,077.79	\$0.00	\$125,000.00	\$918,077.79
Total All Funds	\$13,323,129.98	\$3,176,000.00	\$669,700.00	\$17,168,829.98

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

Carrie L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 05/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
1000 General Fund	\$905,456.36	\$0.00	\$693.66	\$904,762.70	\$116,000.00	\$7,000.00	\$0.00	\$117,000.00	\$240,000.00	\$1,144,762.70	\$705,848.84	\$438,913.86	
Capital Projects Fund													
4905 Fire Fund Capital Improvement	\$493,068.70	\$0.00	\$0.00	\$493,068.70	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$568,068.70	\$568,068.70	\$0.00	
4906 Capital Reserve (Road Maint. Equipment)	\$300,009.09	\$0.00	\$0.00	\$300,009.09	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$350,009.09	\$350,009.09	\$0.00	
Special Revenue Fund													
2011 Motor Vehicle License Tax Fund	\$134,752.88	\$0.00	\$688.92	\$134,063.96	\$0.00	\$0.00	\$0.00	\$21,000.00	\$21,000.00	\$155,063.96	\$40,000.00	\$115,063.96	
2021 Gasoline Tax Fund	\$832,480.14	\$0.00	\$5,862.60	\$826,617.54	\$0.00	\$0.00	\$0.00	\$153,000.00	\$153,000.00	\$979,617.54	\$545,000.00	\$434,617.54	
2031 Road & Bridge Fund	\$1,688,158.72	\$0.00	\$4,744.49	\$1,683,414.23	\$585,000.00	\$32,000.00	\$0.00	\$1,000.00	\$618,000.00	\$2,301,414.23	\$1,107,600.00	\$1,193,814.23	

2111 Fire Operating Fund	\$7,571,293.83	\$0.00	\$46,103.25	\$7,525,190.58	\$2,100,000.00	\$35,000.00	\$0.00	\$105,000.00	\$2,240,000.00	\$9,765,190.58	\$3,371,500.00	\$6,393,690.58	
2141 Road Improvement Fund	\$1,250,821.97	\$0.00	\$0.00	\$1,250,821.97	\$375,000.00	\$6,000.00	\$0.00	\$0.00	\$381,000.00	\$1,631,821.97	\$796,000.00	\$835,821.97	
2181 Zoning Fund	\$17,652.35	\$0.00	\$0.00	\$17,652.35	\$0.00	\$0.00	\$0.00	\$46,500.00	\$46,500.00	\$64,152.35	\$54,500.00	\$9,652.35	
2231 Permissive Motor Vehicle License	\$159,042.41	\$0.00	\$0.00	\$159,042.41	\$0.00	\$0.00	\$0.00	\$21,200.00	\$21,200.00	\$180,242.41	\$74,000.00	\$106,242.41	
Debt Service Fund													
3101 Bond Retirement Fund (Firehouse)	\$28,486.45	\$0.00	\$0.00	\$28,486.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,486.45	\$28,486.45	\$0.00	
Total All Funds	\$13,381,222.90	\$0.00	\$58,092.92	\$13,323,129.98	\$3,176,000.00	\$80,000.00	\$0.00	\$589,700.00	\$3,845,700.00	\$17,168,829.98	\$7,641,013.08	\$9,527,816.90	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 05/26/26

Fiscal Year: 2026

Taxing Authority: Board Of Commissioners

Submitted By: Lori Hampshire

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$53,354,950.83	\$14,000,000.00	\$54,896,159.00	\$122,251,109.83
Special Revenue Fund	\$110,456,490.30	\$40,385,600.00	\$91,749,761.84	\$242,591,852.14
Debt Service Fund	\$146,103.40	\$0.00	\$19,491,306.36	\$19,637,409.76
Capital Projects Fund	\$6,731,045.70	\$0.00	\$12,007,180.92	\$18,738,226.62
Permanent Fund	\$2,425,180.18	\$0.00	\$0.00	\$2,425,180.18
Enterprise Fund	\$41,037,472.66	\$0.00	\$15,258,207.62	\$56,295,680.28
Internal Service Fund	\$2,927,011.32	\$0.00	\$22,598,749.00	\$25,525,760.32
Fiduciary Fund	\$1,348,685.04	\$0.00	\$1,984,985.85	\$3,333,670.89
Total All Funds	\$218,426,939.43	\$54,385,600.00	\$217,986,350.59	\$490,798,890.02

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

Carri L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 05/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
(1001) General Fund	\$54,181,716.85	\$3,002,982.42	\$4,072,038.32	\$53,112,660.95	\$14,000,000.00	\$1,616,000.00	\$0.00	\$53,228,602.00	\$68,844,602.00	\$121,957,262.95	\$70,099,783.04	\$51,857,479.91	
(1025) Furtherance Of Justice (Sheriff)(325.071)	\$51,557.00	\$0.00	\$0.00	\$51,557.00	\$0.00	\$0.00	\$0.00	\$51,557.00	\$51,557.00	\$103,114.00	\$51,557.00	\$51,557.00	
(1050) FOJ-Prosecutor Allowanc	\$79,689.00	\$0.00	\$0.00	\$79,689.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$79,689.00	\$79,399.00	\$290.00	
(1080) Trust, Unclaimed Monies	\$111,043.88	\$0.00	\$0.00	\$111,043.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$111,043.88	\$31,204.00	\$79,839.88	
Special Revenue Fund													
(2002) Dog & Kennel Fund	\$229,210.66	\$0.00	\$27,547.17	\$201,663.49	\$0.00	\$0.00	\$0.00	\$604,700.00	\$604,700.00	\$806,363.49	\$688,652.67	\$117,710.82	
(2015) FCJFS - Child Support Enforcement	\$5,840,193.38	\$0.00	\$100.00	\$5,840,093.38	\$0.00	\$0.00	\$0.00	\$2,872,060.02	\$2,872,060.02	\$8,712,153.40	\$2,814,200.00	\$5,897,953.40	
(2018) FCJFS - Community (Human) Services -	\$2,674,542.12	\$0.00	\$0.00	\$2,674,542.12	\$0.00	\$0.00	\$0.00	\$21,646,255.00	\$21,646,255.00	\$24,320,797.12	\$21,647,908.00	\$2,672,889.12	

Public Assistance													
(2021) Probate Comp Legal Research	\$82,608.20	\$0.00	\$0.00	\$82,608.20	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$87,608.20	\$0.00	\$87,608.20	
(2022) Real Estate Assessment Fund	\$4,481,580.18	\$0.00	\$2,262,233.80	\$2,219,346.38	\$0.00	\$0.00	\$0.00	\$3,174,500.00	\$3,174,500.00	\$5,393,846.38	\$3,167,590.92	\$2,226,255.46	
(2023) Treas Prepayment Real Prop Tax	\$120,256.14	\$0.00	\$0.00	\$120,256.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$120,256.14	\$0.00	\$120,256.14	
(2024) Motor Vehicle Fund (Eng)	\$6,612,753.73	\$0.00	\$1,672,801.71	\$4,939,952.02	\$0.00	\$0.00	\$0.00	\$11,274,255.09	\$11,274,255.09	\$16,214,207.11	\$13,662,023.04	\$2,552,184.07	
(2027) Road & Bridge Fund - Weights (Sheriff)	\$35,530.25	\$0.00	\$36.72	\$35,493.53	\$0.00	\$0.00	\$0.00	\$140,000.00	\$140,000.00	\$175,493.53	\$137,530.28	\$37,963.25	
(2036) Youth Services (Juv Court)	\$486,113.43	\$0.00	\$25,449.00	\$460,664.43	\$0.00	\$0.00	\$0.00	\$992,717.00	\$992,717.00	\$1,453,381.43	\$1,101,199.53	\$352,181.90	
(2042) Education Enforcement (Litter & Weights) Fund (Sheriff)	\$21,516.64	\$0.00	\$0.00	\$21,516.64	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$22,516.64	\$0.00	\$22,516.64	
(2060) Department of Dev Disabilities (DODD - 169 Board)	\$29,274,420.46	\$0.00	\$1,880,059.55	\$27,394,360.91	\$17,462,600.00	\$1,115,000.00	\$0.00	\$4,507,873.00	\$23,085,473.00	\$50,479,833.91	\$27,820,070.40	\$22,659,763.51	
(2065) Del. Real Estate Coll. Fund (Pros)	\$219,774.55	\$0.00	\$0.00	\$219,774.55	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00	\$419,774.55	\$248,200.00	\$171,574.55	
(2066) ADAHM (MH & RS - 648 Board)	\$11,534,553.23	\$0.00	\$1,268,877.73	\$10,265,675.50	\$6,577,000.00	\$330,000.00	\$0.00	\$7,658,132.00	\$14,565,132.00	\$24,830,807.50	\$15,322,305.49	\$9,508,502.01	
(2072) Children Services	\$4,264,105.35	\$0.00	\$0.00	\$4,264,105.35	\$0.00	\$0.00	\$0.00	\$18,110,143.13	\$18,110,143.13	\$22,374,248.48	\$18,031,266.00	\$4,342,982.48	

(2076) Indigent- Grdshp-Dept	\$13,380.50	\$0.00	\$0.00	\$13,380.50	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$28,380.50	\$16,850.50	\$11,530.00	
(2090) Emergency Management - EMA	\$649,285.61	\$0.00	\$0.00	\$649,285.61	\$0.00	\$0.00	\$0.00	\$264,870.00	\$264,870.00	\$914,155.61	\$904,570.00	\$9,585.61	
(2091) Emergency Planning - EMA	\$8,534.45	\$0.00	\$0.00	\$8,534.45	\$0.00	\$0.00	\$0.00	\$24,000.00	\$24,000.00	\$32,534.45	\$24,000.00	\$8,534.45	
(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	\$1,000.00	\$0.00	
(2095) Marriage Licenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,000.00	\$36,000.00	\$36,000.00	\$36,000.00	\$0.00	
(2316) Probate Computer	\$85,740.24	\$0.00	\$16,009.70	\$69,730.54	\$0.00	\$0.00	\$0.00	\$35,019.23	\$35,019.23	\$104,749.77	\$75,019.23	\$29,730.54	
(2317) Juvenile Computer	\$9,978.51	\$0.00	\$0.00	\$9,978.51	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00	\$18,978.51	\$9,000.00	\$9,978.51	
(2318) Clk Courts Computer	\$1,321,593.78	\$0.00	\$0.00	\$1,321,593.78	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$1,401,593.78	\$35,756.28	\$1,365,837.50	
(2320) Juvenile Comp Legal Research	\$27,052.68	\$0.00	\$0.00	\$27,052.68	\$0.00	\$0.00	\$0.00	\$1,350.00	\$1,350.00	\$28,402.68	\$1,350.00	\$27,052.68	
(2326) Cert/Title Adm Fund (Clk Courts)	\$1,046,720.63	\$0.00	\$8,591.51	\$1,038,129.12	\$0.00	\$0.00	\$0.00	\$1,900,000.00	\$1,900,000.00	\$2,938,129.12	\$1,752,217.34	\$1,185,911.78	
(2333) Recorder Equipment	\$200,728.27	\$0.00	\$634.10	\$200,094.17	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$280,094.17	\$114,952.64	\$165,141.53	
(2338) Parent Education (Domestic Relations)	\$58,468.37	\$0.00	\$0.00	\$58,468.37	\$0.00	\$0.00	\$0.00	\$9,577.00	\$9,577.00	\$68,045.37	\$4,000.00	\$64,045.37	

(2340) US Tank Deductible	\$11,000.00	\$0.00	\$0.00	\$11,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,000.00	\$11,000.00	\$0.00	
(2356) Childrens Indigent Driver (4511.191)(N)(1)	\$11,141.65	\$0.00	\$0.00	\$11,141.65	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$11,441.65	\$0.00	\$11,441.65	
(2362) Const Bridges, Culverts, Co Rds (New Levy)	\$1,761,522.85	\$0.00	\$78,107.17	\$1,683,415.68	\$1,650,000.00	\$170,000.00	\$0.00	\$1,150.00	\$1,821,150.00	\$3,504,565.68	\$2,375,784.75	\$1,128,780.93	
(2365) County Probation Services	\$502,461.67	\$0.00	\$1,370.09	\$501,091.58	\$0.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00	\$621,091.58	\$190,000.00	\$431,091.58	
(2379) Computer Research - Domestic Div	\$15,801.54	\$0.00	\$0.00	\$15,801.54	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$19,801.54	\$4,000.00	\$15,801.54	
(2380) Computer Research - General Div	\$37,449.53	\$0.00	\$0.00	\$37,449.53	\$0.00	\$0.00	\$0.00	\$7,000.00	\$7,000.00	\$44,449.53	\$10,000.00	\$34,449.53	
(2394) CFLP Litter Enforcement Grant (Sheriff)	\$24,109.84	\$0.00	\$0.00	\$24,109.84	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00	\$33,109.84	\$9,070.88	\$24,038.96	
(2408) Drug Court Program	\$14,644.90	\$0.00	\$0.00	\$14,644.90	\$0.00	\$0.00	\$0.00	\$37,947.00	\$37,947.00	\$52,591.90	\$43,316.00	\$9,275.90	
(2422) Dispute Resolution/Mediation RC 2303.202	\$258,706.42	\$0.00	\$0.00	\$258,706.42	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$283,706.42	\$50,000.00	\$233,706.42	
(2423) Hotel/Motel Lodging Tax (ReesePeters)	\$5,325.01	\$0.00	\$167.25	\$5,157.76	\$0.00	\$0.00	\$0.00	\$260,000.00	\$260,000.00	\$265,157.76	\$260,000.00	\$5,157.76	
(2442) Commissary - (Sheriff)	\$1,263,336.15	\$0.00	\$94,742.97	\$1,168,593.18	\$0.00	\$0.00	\$0.00	\$444,986.00	\$444,986.00	\$1,613,579.18	\$342,751.97	\$1,270,827.21	
(2481) Juvenile Recovery	\$140.08	\$0.00	\$0.00	\$140.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$140.08	\$0.00	\$140.08	

(2489) Notary Public Fees	\$64,342.46	\$0.00	\$0.00	\$64,342.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64,342.46	\$30,000.00	\$34,342.46	
(2503) Village Policing/Cops in School /Job & Family Serv	\$392,837.14	\$0.00	\$14,515.03	\$378,322.11	\$0.00	\$0.00	\$0.00	\$2,999,461.00	\$2,999,461.00	\$3,377,783.11	\$3,000,961.29	\$376,821.82	
(2543) Annexation Proceedings	\$10,045.00	\$0.00	\$0.00	\$10,045.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,045.00	\$0.00	\$10,045.00	
(2560) DD Reserve Fund	\$9,036,307.26	\$0.00	\$0.00	\$9,036,307.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,036,307.26	\$0.00	\$9,036,307.26	
(2561) Spring Creek Traffic Signal	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	
(2580) Engineer - Subdivision Inspect	\$837,432.03	\$0.00	\$0.00	\$837,432.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$837,432.03	\$187,621.09	\$649,810.94	
(2588) Voter 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	\$53,925.54	\$0.00	
(2593) Concealed Handgun License	\$67,915.29	\$0.00	\$5,977.00	\$61,938.29	\$0.00	\$0.00	\$0.00	\$47,690.00	\$47,690.00	\$109,628.29	\$11,757.00	\$97,871.29	
(2599) Work Force Development - WIA - JFS	\$99,354.59	\$0.00	\$0.00	\$99,354.59	\$0.00	\$0.00	\$0.00	\$800,000.00	\$800,000.00	\$899,354.59	\$799,550.00	\$99,804.59	
(2617) Older Adult Services (Senior Services-MOW	\$2,202,591.51	\$0.00	\$185,688.37	\$2,016,903.14	\$4,696,000.00	\$1,500.00	\$0.00	\$2,500.00	\$4,700,000.00	\$6,716,903.14	\$4,683,696.08	\$2,033,207.06	
(2625) Special Projects Domestic Relations	\$417,355.18	\$0.00	\$0.00	\$417,355.18	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$467,355.18	\$100,000.00	\$367,355.18	

(2630) Special Projects - Probate & Juvenile Cts (ORC 2303.201(E)(1))	\$68,311.41	\$0.00	\$0.00	\$68,311.41	\$0.00	\$0.00	\$0.00	\$36,000.00	\$36,000.00	\$104,311.41	\$36,000.00	\$68,311.41
(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	\$3,300.00	\$1,730.02
(2641) Title IV-E Fund	\$10.91	\$0.00	\$0.00	\$10.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.91	\$0.00	\$10.91
(2663) Community Reinvestmnt Area	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$5,000.00	\$0.00	\$5,000.00
(2673) FC Building Dept (Utilities)	\$300,525.65	\$0.00	\$32,570.97	\$267,954.68	\$0.00	\$0.00	\$0.00	\$73,000.00	\$73,000.00	\$340,954.68	\$68,939.82	\$272,014.86
(2675) CDBG Project Income	\$3,117.57	\$0.00	\$0.00	\$3,117.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,117.57	\$3,117.57	\$0.00
(2683) Wireless 911-PSAP-Fairfield	\$41,093.13	\$0.00	\$520.00	\$40,573.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,573.13	\$2,480.00	\$38,093.13
(2689) Adult Based Corrections	\$88,563.69	\$0.00	\$0.00	\$88,563.69	\$0.00	\$0.00	\$0.00	\$156,168.00	\$156,168.00	\$244,731.69	\$233,728.23	\$11,003.46
(2705) Community Education	\$1,397.50	\$0.00	\$0.00	\$1,397.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,397.50	\$0.00	\$1,397.50
(2707) SEMP - EMA	\$106,751.54	\$0.00	\$0.00	\$106,751.54	\$0.00	\$0.00	\$0.00	\$347,229.57	\$347,229.57	\$453,981.11	\$453,981.11	\$0.00
(2709) FY07 Edw Byrne Memorial Justice (JAG) Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,058.00	\$9,058.00	\$9,058.00	\$5,874.00	\$3,184.00
(2711) Coninuing Prof Training	\$176,303.56	\$0.00	\$2,310.00	\$173,993.56	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$248,993.56	\$75,000.00	\$173,993.56

(2716) RLF/CDBG - (Revolving Loan) FC Commissioner s Economic Dev	\$151,959.17	\$0.00	\$0.00	\$151,959.17	\$0.00	\$0.00	\$0.00	\$22,840.00	\$22,840.00	\$174,799.17	\$54,006.00	\$120,793.17	
(2717) RLF/EDA - (Revolving Loan) FC 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	\$214,961.00	\$483,331.53	
(2718) EDA Cares Act RLF	\$412,469.65	\$0.00	\$0.00	\$412,469.65	\$0.00	\$0.00	\$0.00	\$172,230.00	\$172,230.00	\$584,699.65	\$211,800.00	\$372,899.65	
(2730) CDBG Housing Improv Program	\$135,600.00	\$135,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$249,425.00	\$249,425.00	\$249,425.00	\$249,425.00	\$0.00	
(2731) Home Housing Improve Program	\$264,401.51	\$264,400.00	\$0.00	\$1.51	\$0.00	\$0.00	\$0.00	\$274,334.00	\$274,334.00	\$274,335.51	\$274,334.00	\$1.51	
(2736) CFLP FY2022 Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,261,516.86	\$1,261,516.86	\$1,261,516.86	\$1,261,516.86	\$0.00	
(2758) Children & Adult Protective Services (JFS)	\$25,118,899.21	\$0.00	\$0.00	\$25,118,899.21	\$10,000,000.00	\$440,000.00	\$0.00	\$7,500.00	\$10,447,500.00	\$35,566,399.21	\$10,405,500.00	\$25,160,899.21	
(2761) Law Library Resources Board	\$27,599.10	\$0.00	\$4,465.51	\$23,133.59	\$0.00	\$0.00	\$0.00	\$95,000.00	\$95,000.00	\$118,133.59	\$95,000.00	\$23,133.59	
(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	\$241,620.00	\$119,243.04	
(2785) SVAA 11/12	\$1,864.00	\$0.00	\$0.00	\$1,864.00	\$0.00	\$0.00	\$0.00	\$4,455.00	\$4,455.00	\$6,319.00	\$4,455.00	\$1,864.00	

(2788) CDBG Formula	\$500,001.66	\$500,000.00	\$0.00	\$1.66	\$0.00	\$0.00	\$0.00	\$1,056,440.00	\$1,056,440.00	\$1,056,441.66	\$1,056,440.00	\$1.66	
(2804) Treasurer - DRETAC	\$1,773,013.29	\$0.00	\$0.00	\$1,773,013.29	\$0.00	\$0.00	\$0.00	\$862,000.00	\$862,000.00	\$2,635,013.29	\$863,100.00	\$1,771,913.29	
(2807) Community Recycling Grant	\$330.69	\$0.00	\$0.00	\$330.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$330.69	\$0.00	\$330.69	
(2828) Special Elections	\$31,210.41	\$0.00	\$0.00	\$31,210.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,210.41	\$0.00	\$31,210.41	
(2838) Prosecuting Attorney's Legal Services Fund	\$91,398.31	\$0.00	\$0.00	\$91,398.31	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$126,398.31	\$29,300.00	\$97,098.31	
(2839) Common Pls Recovery CT Grant	\$11,638.35	\$0.00	\$0.00	\$11,638.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,638.35	\$0.00	\$11,638.35	
(2843) JFS Ohio Starts Grant	\$1,324.82	\$0.00	\$0.00	\$1,324.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,324.82	\$0.00	\$1,324.82	
(2852) Target Community ALT To Prison	\$157,583.48	\$0.00	\$0.00	\$157,583.48	\$0.00	\$0.00	\$0.00	\$271,543.08	\$271,543.08	\$429,126.56	\$429,126.56	\$0.00	
(2856) CHLD Abuse&Neglect Dscrtnry	\$2.58	\$0.00	\$0.00	\$2.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.58	\$0.00	\$2.58	
(2859) County Probate Court Guardianship Services Fund	\$160,899.85	\$0.00	\$530.46	\$160,369.39	\$0.00	\$0.00	\$0.00	\$453,000.00	\$453,000.00	\$613,369.39	\$600,003.18	\$13,366.21	
(2861) Cyber Security Measures Implem	\$3,797.07	\$0.00	\$0.00	\$3,797.07	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$13,797.07	\$9,028.83	\$4,768.24	
(2875) Sheriff SRO Schl Res Offc	\$2,700.00	\$0.00	\$0.00	\$2,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,700.00	\$0.00	\$2,700.00	

(2876) Fiscal Recovery (ARP)	\$143,895.92	\$0.00	\$56,934.68	\$86,961.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$86,961.24	\$86,961.24	\$0.00	
(2883) Law Enforcement Cyber	\$12,355.18	\$0.00	\$0.00	\$12,355.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,355.18	\$10,250.00	\$2,105.18	
(2884) Security Of ST2022 Primary Elect	\$385.97	\$0.00	\$0.00	\$385.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$385.97	\$0.00	\$385.97	
(2885) One Ohio OPIOID Settle	\$1,296,967.73	\$0.00	\$0.00	\$1,296,967.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,296,967.73	\$0.00	\$1,296,967.73	
(2890) Hazardous Materials Emergency Preparedness Grant Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,800.00	\$24,800.00	\$24,800.00	\$24,800.00	\$0.00	
(2891) Security Precinct Elect Off Trm	\$33,873.02	\$0.00	\$0.00	\$33,873.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,873.02	\$0.00	\$33,873.02	
(2902) REDEVELOPMENT TAX EQUIVALENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,055,428.68	\$1,055,428.68	\$1,055,428.68	\$1,055,428.68	\$0.00	
(2908) Public Transit	\$1,387,137.75	\$700,000.00	\$0.00	\$687,137.75	\$0.00	\$0.00	\$0.00	\$3,441,448.63	\$3,441,448.63	\$4,128,586.38	\$3,441,448.63	\$687,137.75	
(2909) Marine Patrol Grant	\$16,851.42	\$0.00	\$0.00	\$16,851.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,851.42	\$0.00	\$16,851.42	
(2920) WORKFORCE CENTER PROJECT FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00	\$0.00	
(2927) NATURAL RESOURCE CONSERVATION GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$116,265.55	\$116,265.55	\$116,265.55	\$116,265.55	\$0.00	
(2929) CYBERSECURITY GRANT "SLCGP"	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	

2918 ENHANCED 9-1-1 SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$425,849.00	\$425,849.00	\$425,849.00	\$425,849.00	\$0.00	
Debt Service Fund													
(4592) SA BR Liberty Twp SA 2004	\$95,980.26	\$0.00	\$0.00	\$95,980.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,980.26	\$0.00	\$95,980.26	
(4714) Airport Consolidated Debt	\$137.75	\$0.00	\$0.00	\$137.75	\$0.00	\$0.00	\$0.00	\$62,964.80	\$62,964.80	\$63,102.55	\$62,964.80	\$137.75	
(4809) Energy Cons. Dbt. Serv.	\$3,629.27	\$0.00	\$0.00	\$3,629.27	\$0.00	\$0.00	\$0.00	\$228,677.00	\$228,677.00	\$232,306.27	\$228,677.00	\$3,629.27	
(4819) Public Safety Facility Jail Project Debt Service	\$3,148.77	\$0.00	\$0.00	\$3,148.77	\$0.00	\$0.00	\$0.00	\$1,578,418.76	\$1,578,418.76	\$1,581,567.53	\$1,578,418.76	\$3,148.77	
(4832) LGI Fund Loan Debt Service Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	
(4851) County Building/Facilities Improvement Debt Service	\$4,812.50	\$0.00	\$0.00	\$4,812.50	\$0.00	\$0.00	\$0.00	\$77,237.50	\$77,237.50	\$82,050.00	\$77,237.50	\$4,812.50	
(4878) New Energy Project Debt Service Fund	\$38,394.85	\$0.00	\$0.00	\$38,394.85	\$0.00	\$0.00	\$0.00	\$444,812.50	\$444,812.50	\$483,207.35	\$444,812.50	\$38,394.85	
(4895) Airport Improvement Bond - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$297,311.20	\$297,311.20	\$297,311.20	\$297,311.20	\$0.00	
(4921) BASIL WSTRN BOND RETRMNT FND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$616,634.49	\$616,634.49	\$616,634.49	\$482,251.49	\$134,383.00	
(4926) 2026 SERIES JAIL BOND RETIREMEN T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,135,250.11	\$16,135,250.11	\$16,135,250.11	\$16,133,749.01	\$1,501.10	
Capital Projects Fund													

(3011) Federal Funds Airport	\$311,360.16	\$71,440.00	\$0.00	\$239,920.16	\$0.00	\$0.00	\$0.00	\$10,619.00	\$10,619.00	\$250,539.16	\$412.55	\$250,126.61	
(3034) State Funds Airport	\$402,935.18	\$400,000.00	\$0.00	\$2,935.18	\$0.00	\$0.00	\$0.00	\$36,670.00	\$36,670.00	\$39,605.18	\$31,251.85	\$8,353.33	
(3434) Issue II - State Portion (OPWC)	\$548,525.31	\$0.00	\$506,176.92	\$42,348.39	\$0.00	\$0.00	\$0.00	\$562,475.00	\$562,475.00	\$604,823.39	\$562,475.00	\$42,348.39	
(3435) Permanent Improvement Fund - Comm	\$3,857,517.91	\$0.00	\$790,148.96	\$3,067,368.95	\$0.00	\$0.00	\$0.00	\$979,644.00	\$979,644.00	\$4,047,012.95	\$2,466.67085	\$1,580,342.10	
(3445) ODOT Projects	\$147,178.49	\$0.00	\$0.00	\$147,178.49	\$0.00	\$0.00	\$0.00	\$47,770.92	\$47,770.92	\$194,949.41	\$130,526.71	\$64,422.70	
(3698) MRDD MRSS Capital Improvement	\$3,039,099.45	\$0.00	\$89,822.00	\$2,949,277.45	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$3,049,277.45	\$2,944.33665	\$104,940.80	
(3896) Airport Hanger Capital Project	\$952,980.11	\$0.00	\$952,937.61	\$42.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42.50	\$0.00	\$42.50	
(3897) Workforce State Capital Project	\$775,901.23	\$0.00	\$523,774.91	\$252,126.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$252,126.32	\$252,126.32	\$0.00	
(3903) Basil Western 629	\$98,804.00	\$98,784.00	\$0.00	\$20.00	\$0.00	\$0.00	\$0.00	\$196,264.00	\$196,264.00	\$196,284.00	\$196,264.00	\$20.00	
(3910) Building On Sheridan	\$81,346.50	\$0.00	\$51,518.24	\$29,828.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,828.26	\$14,444.10	\$15,384.16	
(3922) BASIL WESTERN CAPITAL PROJ FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,995,008.00	\$9,995,008.00	\$9,995,008.00	\$9,995.008.00	\$0.00	
(3928) LOCAL JAILS PROJ ODRC FND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78,730.00	\$78,730.00	\$78,730.00	\$78,730.00	\$0.00	

Enterprise Fund

(5044) Fairfield Co. Sewer	\$21,281,974.95	\$0.00	\$586,400.06	\$20,695,574.89	\$0.00	\$0.00	\$0.00	\$6,194,935.00	\$6,194,935.00	\$26,890,509.89	\$5,375,787.32	\$21,514,722.57	
(5046) Fairfield Co. Water	\$14,380,646.21	\$0.00	\$892,317.33	\$13,488,328.88	\$0.00	\$0.00	\$0.00	\$4,641,797.00	\$4,641,797.00	\$18,130,125.88	\$4,146,838.06	\$13,983,287.82	
(5085) Trust Sewer Deposits	\$157,872.33	\$0.00	\$0.00	\$157,872.33	\$0.00	\$0.00	\$0.00	\$157,075.00	\$157,075.00	\$314,947.33	\$157,075.00	\$157,872.33	
(5323) Water Reclamation Replacemt Trust (323)	\$38,577.07	\$0.00	\$0.00	\$38,577.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,577.07	\$0.00	\$38,577.07	
(5324) Water Replacement Trust	\$1,142.64	\$0.00	\$0.00	\$1,142.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,142.64	\$0.00	\$1,142.64	
(5405) Sewer Inspection	\$1,028,551.78	\$0.00	\$0.00	\$1,028,551.78	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$1,128,551.78	\$0.00	\$1,128,551.78	
(5420) Water Inspection Fund	\$677,052.85	\$0.00	\$0.00	\$677,052.85	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$752,052.85	\$0.00	\$752,052.85	
(5461) Liberty Township Sewer	\$12,690.12	\$0.00	\$0.00	\$12,690.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,690.12	\$0.00	\$12,690.12	
(5469) BR - Sewer VP Utility 99	\$15,077.06	\$0.00	\$0.00	\$15,077.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,077.06	\$0.00	\$15,077.06	
(5470) BR - Water VP Utility 99	\$13,161.59	\$0.00	\$0.00	\$13,161.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,161.59	\$0.00	\$13,161.59	
(5486) Tussing Rd WFR Improvements	\$340,266.46	\$0.00	\$0.00	\$340,266.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$340,266.46	\$0.00	\$340,266.46	
(5524) Tarlton Area WWS	\$399,572.50	\$0.00	\$0.00	\$399,572.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$399,572.50	\$0.00	\$399,572.50	

(5533) NR - Liberty Twp Sewer	\$6,912.52	\$0.00	\$0.00	\$6,912.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,912.52	\$0.00	\$6,912.52	
(5534) NR - Tussing Rd WTF Imp (2)	\$18,424.04	\$0.00	\$0.00	\$18,424.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,424.04	\$0.00	\$18,424.04	
(5554) NR - Tussing Rd Water Reclamation Fac.	\$30,819.44	\$0.00	\$0.00	\$30,819.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,819.44	\$0.00	\$30,819.44	
(5555) BR - Sewer Bond (\$3,834,072.04)	\$1,430.78	\$0.00	\$0.00	\$1,430.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,430.78	\$0.00	\$1,430.78	
(5556) BR - Water Bond (\$3,950,000.00)	\$75,626.71	\$0.00	\$0.00	\$75,626.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,626.71	\$0.00	\$75,626.71	
(5595) Utilities Administration & Engineering Bldg LC	\$19,037.90	\$0.00	\$0.00	\$19,037.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,037.90	\$0.00	\$19,037.90	
(5618) Sub Maint Winding Creek Sec 6	\$9,594.92	\$0.00	\$0.00	\$9,594.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,594.92	\$0.00	\$9,594.92	
(5634) NR - Village of Carroll Waterline	\$2,542.03	\$0.00	\$0.00	\$2,542.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,542.03	\$0.00	\$2,542.03	
(5719) Pleasant Run Water Reclamation Facilities	\$300,146.57	\$0.00	\$0.00	\$300,146.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300,146.57	\$0.00	\$300,146.57	
(5737) NR - Carroll Sanitary Sewer & Improvements	\$2,780.62	\$0.00	\$0.00	\$2,780.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,780.62	\$0.00	\$2,780.62	
(5776) Utilities Admin Complete	\$1,278.48	\$0.00	\$0.00	\$1,278.48	\$0.00	\$0.00	\$0.00	\$153,112.50	\$153,112.50	\$154,390.98	\$153,112.50	\$1,278.48	
(5817) Mingo Estates & Lakeside Water	\$598.32	\$0.00	\$0.00	\$598.32	\$0.00	\$0.00	\$0.00	\$118,656.26	\$118,656.26	\$119,254.58	\$118,656.26	\$598.32	

Reclamation Proj. DS													
(5818) State Routes 204 & 256 Water Project Debt Service	\$936.42	\$0.00	\$0.00	\$936.42	\$0.00	\$0.00	\$0.00	\$49,712.50	\$49,712.50	\$50,648.92	\$49,712.50	\$936.42	
(5820) Mingo Estates & Lakeside Water Reclamation Project	\$440,626.19	\$0.00	\$4,419.68	\$436,206.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$436,206.51	\$0.00	\$436,206.51	
(5821) State Routes 204 & 256 Water Project	\$36,056.44	\$0.00	\$0.00	\$36,056.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,056.44	\$0.00	\$36,056.44	
(5823) Utility Road Improvement Bond Retirement	\$501,163.57	\$0.00	\$0.00	\$501,163.57	\$0.00	\$0.00	\$0.00	\$146,912.50	\$146,912.50	\$648,076.07	\$146,912.50	\$501,163.57	
(5841) Greenfield Township Water Fund	\$1,426,170.05	\$0.00	\$175,484.04	\$1,250,686.01	\$0.00	\$0.00	\$0.00	\$510,675.00	\$510,675.00	\$1,761,361.01	\$194,981.93	\$1,566,379.08	
(5842) Greenfield Township Sewer Fund	\$1,217,505.38	\$0.00	\$147,808.29	\$1,069,697.09	\$0.00	\$0.00	\$0.00	\$673,900.00	\$673,900.00	\$1,743,597.09	\$521,172.31	\$1,222,424.78	
(5846) Greenfield Water Debt Service	\$1,848.27	\$0.00	\$0.00	\$1,848.27	\$0.00	\$0.00	\$0.00	\$50,721.96	\$50,721.96	\$52,570.23	\$50,721.96	\$1,848.27	
(5847) Greenfield Sewer Debt Service	\$1,541.17	\$0.00	\$0.00	\$1,541.17	\$0.00	\$0.00	\$0.00	\$75,354.24	\$75,354.24	\$76,895.41	\$75,354.24	\$1,541.17	
(5849) Allen Road Waterline Project	\$5,189.05	\$0.00	\$0.00	\$5,189.05	\$0.00	\$0.00	\$0.00	\$50,923.23	\$50,923.23	\$56,112.28	\$50,923.23	\$5,189.05	
(5853) Diley Wellfield Water	\$15,404.18	\$0.00	\$0.00	\$15,404.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,404.18	\$0.00	\$15,404.18	
(5854) Lift Statn/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	

(5923) 2026 SERIES SEWER SYS IMPROVEMENT BOND RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$841,775.80	\$841,775.80	\$841,775.80	\$841,775.80	\$0.00	
(5924) 2026 SERIES WATER SYS IMPROVEMENT BOND RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$369,045.23	\$369,045.23	\$369,045.23	\$369,045.23	\$0.00	
(5925) 2026 ROADWAY IMPROVEMENT BOND RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,048,611.40	\$1,048,611.40	\$1,048,611.40	\$1,048,611.40	\$0.00	
Internal Service Fund													
(5376) Self Funded Health Insurance	\$4,175,403.96	\$0.00	\$1,248,392.64	\$2,927,011.32	\$0.00	\$0.00	\$0.00	\$22,598,749.00	\$22,598,749.00	\$25,525,760.32	\$23,039,441.54	\$2,486,318.78	
Fiduciary Fund													
(7521) FACF - Family Adult and Children First - FY 2001 to present	\$1,748,685.04	\$400,000.00	\$0.00	\$1,348,685.04	\$0.00	\$0.00	\$0.00	\$1,984,985.85	\$1,984,985.85	\$3,333,670.89	\$1,984,985.85	\$1,348,685.04	
Permanent Fund													
(2050) SA - Ditch Maintenance	\$2,408,040.63	\$0.00	\$0.00	\$2,408,040.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,408,040.63	\$58,467.86	\$2,349,572.77	
(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	\$240,998,960.50	\$428,458.42	\$23,000,479.49	\$218,426,939.43	\$54,385,600.00	\$3,672,500.00	\$0.00	\$214,313,850.59	\$272,371,950.59	\$490,798,890.02	\$286,870,324.00	\$203,928,566.02	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 05/26/26

Fiscal Year: 2026

Taxing Authority: Fairfield County Major Crimes Unit

Submitted By: Lori Hampshire

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

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

Scott Duffy,
Fairfield County Major Crimes Unit

Cari L. Brown

”

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 05/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
7594 - General	\$8,773.96	\$0.00	\$0.00	\$8,773.96	\$0.00	\$0.00	\$0.00	\$10,500.00	\$10,500.00	\$19,273.96	\$16,550.00	\$2,723.96	
Special Revenue Fund													
7619 - MCU Fed Equitable Sharing Program	\$30,704.50	\$0.00	\$0.00	\$30,704.50	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$40,704.50	\$33,000.00	\$7,704.50	
7829 - MCIU JAG GRANT	\$13,319.84	\$20,123.47	\$0.00	-\$6,803.63	\$0.00	\$0.00	\$0.00	\$12,000.00	\$12,000.00	\$5,196.37	\$5,196.37	\$0.00	
7830 - MCIU Drug Law Enforcement Grant	\$144,114.62	\$50,000.00	\$0.00	\$94,114.62	\$0.00	\$0.00	\$0.00	\$156,310.55	\$156,310.55	\$250,425.17	\$177,000.00	\$73,425.17	
7844 0 Law Enforcement Diversion Program Grant	\$59,101.21	\$0.00	\$0.00	\$59,101.21	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$134,101.21	\$91,000.00	\$43,101.21	
7858 - MCU COAP Program Grant	\$85,203.23	\$248,334.95	\$0.00	-\$163,131.72	\$0.00	\$0.00	\$0.00	\$850,000.00	\$850,000.00	\$686,868.28	\$686,100.00	\$768.28	
7864 - MCU Recovery Ohio Grant	\$135,969.68	\$110,000.00	\$0.00	\$25,969.68	\$0.00	\$0.00	\$0.00	\$245,100.00	\$245,100.00	\$271,069.68	\$239,200.00	\$31,869.68	

7892 - MCU Am Rescue Plan-OCJS Grant	\$7,115.28	\$0.00	\$0.00	\$7,115.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,115.28	\$7,000.00	\$115.28	
7911 - MCU State Violent Crime Reduction Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78,000.00	\$78,000.00	\$78,000.00	\$78,000.00	\$0.00	
Total All Funds	\$484,302.32	\$428,458. 42	\$0.00	\$55,843.90	\$0.00	\$0.00	\$0.00	\$1,436,910.55	\$1,436,910.55	\$1,492,754.45	\$1,333,04 6.37	\$159,708.08	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 05/26/26

Fiscal Year: 2026

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

Submitted By: APRIL BOLYARD

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 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	\$123,000.00	\$135,987.92
Total All Funds	\$12,916,390.15	\$6,933,000.00	\$31,780,520.00	\$51,629,910.15

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

Cari L. Brown

April

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 05/26/26

Fiscal Year: 2026
 Taxing Authority: Liberty Union - Thurston L.S.D
 Submitted By: APRIL BOLYARD

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
(001-0000) General Fund *	\$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	\$531,000.00	\$2,504.54	

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	\$6,275,000.00	\$320,923.54	
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	\$3,328,382.00	\$181,650.13	
Fiduciary Fund													
022 Custodial Refresh	\$12,987.92	\$0.00	\$0.00	\$12,987.92	\$0.00	\$0.00	\$0.00	\$123,000.00	\$123,000.00	\$135,987.92	\$110,500.00	\$25,487.92	
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	\$30,922,220.00	\$38,713,520.00	\$51,629,910.15	\$37,200,251.58	\$14,429,658.57	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 05/26/26

Fiscal Year: 2026

Taxing Authority: Pickerington L.S.D.

Submitted By: Keltah Houser-Siders

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	\$20,770,917.62	\$46,818,005.00	\$119,184,076.00	\$186,772,998.62
Special Revenue Fund	\$4,232,371.76	\$474,300.00	\$8,401,821.20	\$13,108,492.96
Debt Service Fund	\$13,155,836.28	\$12,337,200.00	\$18,547,446.59	\$44,040,482.87
Capital Projects Fund	\$17,286,347.44	\$1,846,000.00	\$3,733,252.00	\$22,865,599.44
Enterprise Fund	\$5,745,294.44	\$0.00	\$5,901,921.82	\$11,647,216.26
Internal Service Fund	\$12,501,115.51	\$0.00	\$23,127,000.00	\$35,628,115.51
Fiduciary Fund	\$145,609.95	\$0.00	\$43,500.00	\$189,109.95
Total All Funds	\$73,837,493.00	\$61,475,505.00	\$178,939,017.61	\$314,252,015.61

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

Cari L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 05/26/26

Fiscal Year: 2026
 Taxing Authority: Pickerington L.S.D.
 Submitted By: Keltah Houser-Siders

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 *	\$22,928,681.74	\$0.00	\$2,157,764.12	\$20,770,917.62	\$46,818,005.00	\$5,591,261.00	\$0.00	\$113,592,815.00	\$166,002,081.00	\$186,772,998.62	\$178,671,817.81	\$8,101,180.81	
Special Revenue Fund													
018 Public School Support	\$314,169.86	\$0.00	\$113,090.63	\$201,079.23	\$0.00	\$0.00	\$0.00	\$90,475.00	\$90,475.00	\$291,554.23	\$181,370.00	\$110,184.23	
019 Other Grants	\$555,411.70	\$0.00	\$31,032.97	\$524,378.73	\$0.00	\$0.00	\$0.00	\$951,970.00	\$951,970.00	\$1,476,348.73	\$800,244.31	\$676,104.42	
034 Classroom Facilities Maint "Fairfield"	\$1,757,569.65	\$0.00	\$207,668.30	\$1,549,901.35	\$474,300.00	\$57,600.00	\$0.00	\$228,053.11	\$759,953.11	\$2,309,854.46	\$699,820.00	\$1,610,034.46	
035 Termination Benefits (HB426)	\$1,189,829.37	\$0.00	\$112,976.47	\$1,076,852.90	\$0.00	\$0.00	\$0.00	\$375,000.00	\$375,000.00	\$1,451,852.90	\$970,000.00	\$481,852.90	
200 Student Activity Fund	\$182,280.80	\$0.00	\$8,278.15	\$174,002.65	\$0.00	\$0.00	\$0.00	\$351,949.00	\$351,949.00	\$525,951.65	\$290,650.78	\$235,300.87	
300 Student Activity Fund	\$840,379.23	\$0.00	\$139,053.59	\$701,325.64	\$0.00	\$0.00	\$0.00	\$952,250.00	\$952,250.00	\$1,653,575.64	\$1,241,085.94	\$412,489.70	

451 OECD Data Support	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,815.92	\$28,815.92	\$28,815.92	\$28,815.92	\$0.00	
460 Summer Intervention	\$1,552.36	\$0.00	\$0.00	\$1,552.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,552.36	\$1,552.36	\$0.00	
499 Misc State Grants	\$27,732.76	\$0.00	\$11,840.46	\$15,892.30	\$0.00	\$0.00	\$0.00	\$236,306.61	\$236,306.61	\$252,198.91	\$248,085.93	\$4,112.98	
516 IDEA B	\$62,514.27	\$0.00	\$32,005.76	\$30,508.51	\$0.00	\$0.00	\$0.00	\$2,985,498.58	\$2,985,498.58	\$3,016,007.09	\$2,718,002.35	\$298,004.74	
551 Title III	\$3,427.16	\$0.00	\$969.00	\$2,458.16	\$0.00	\$0.00	\$0.00	\$154,139.84	\$154,139.84	\$156,598.00	\$146,989.13	\$9,608.87	
572 Title I	\$31,205.78	\$0.00	\$5,249.22	\$25,956.56	\$0.00	\$0.00	\$0.00	\$1,361,705.45	\$1,361,705.45	\$1,387,662.01	\$1,255,149.54	\$132,512.47	
584 Title IV	\$5,492.62	\$0.00	\$5,600.00	-\$107.38	\$0.00	\$0.00	\$0.00	\$101,428.29	\$101,428.29	\$101,320.91	\$101,320.91	\$0.00	
587 Early Childhood Special Education	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,232.68	\$56,232.68	\$56,232.68	\$56,232.68	\$0.00	
590 Title VI R FY2002	-\$54,279.25	\$0.00	\$17,150.00	-\$71,429.25	\$0.00	\$0.00	\$0.00	\$470,396.72	\$470,396.72	\$398,967.47	\$398,967.47	\$0.00	
599 Other Grants	\$76.09	\$0.00	\$76.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service Fund													
002-9001 Bond Ret.	\$13,155,836.28	\$0.00	\$0.00	\$13,155,836.28	\$12,337,200.00	\$1,248,800.00	\$0.00	\$17,298,646.59	\$30,884,646.59	\$44,040,482.87	\$32,497,602.56	\$11,542,880.31	
Capital Projects Fund													

003 Permanent Improvement Fund	\$1,000,753.23	\$0.00	\$0.00	\$1,000,753.23	\$1,846,000.00	\$244,700.00	\$0.00	\$263,552.00	\$2,354,252.00	\$3,355,005.23	\$2,295,931.05	\$1,059,074.18	
004 Building Fund	\$48,758,381.57	\$0.00	\$32,472,787.36	\$16,285,594.21	\$0.00	\$0.00	\$0.00	\$3,225,000.00	\$3,225,000.00	\$19,510,594.21	\$16,040,343.44	\$3,470,250.77	
Enterprise Fund													
006 Lunchroom	\$5,203,652.83	\$0.00	\$207,478.53	\$4,996,174.30	\$0.00	\$0.00	\$0.00	\$5,189,252.64	\$5,189,252.64	\$10,185,426.94	\$7,144,676.18	\$3,040,750.76	
009 Uniform Supplies	\$777,951.62	\$0.00	\$28,831.48	\$749,120.14	\$0.00	\$0.00	\$0.00	\$712,669.18	\$712,669.18	\$1,461,789.32	\$951,478.50	\$510,310.82	
Internal Service Fund													
024 Employee Benefits Self-Insurance	\$11,522,561.60	\$0.00	\$200,141.54	\$11,322,420.06	\$0.00	\$0.00	\$0.00	\$23,077,000.00	\$23,077,000.00	\$34,399,420.06	\$23,240,400.00	\$11,159,020.06	
027 Workmans Compensation-Self Ins.	\$1,178,695.45	\$0.00	\$0.00	\$1,178,695.45	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$1,228,695.45	\$157,500.00	\$1,071,195.45	
Fiduciary Fund													
007 Special Trust Fund	\$46,613.67	\$0.00	\$211.44	\$46,402.23	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$61,402.23	\$23,175.00	\$38,227.23	
008 Scholarships & Other (Non-Expendable Trust)	\$4,583.34	\$0.00	\$1,333.33	\$3,250.01	\$0.00	\$0.00	\$0.00	\$13,500.00	\$13,500.00	\$16,750.01	\$15,500.00	\$1,250.01	
022 District Agency	\$95,957.71	\$0.00	\$0.00	\$95,957.71	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$110,957.71	\$7,500.00	\$103,457.71	
Total All Funds	\$109,591,031.44	\$0.00	\$35,753,538.44	\$73,837,493.00	\$61,475,505.00	\$7,142,361.00	\$0.00	\$171,796,656.61	\$240,414,522.61	\$314,252,015.61	\$270,184,211.86	\$44,067,803.75	

05.26.2026.b : A resolution to approve the County Budget Commission Policy on Demonstrating That Property Tax Levies Are Neither Excessive Nor Unnecessary

WHEREAS, The Fairfield County Budget Commission has had a draft policy for the demonstration that property tax levies are neither excessive nor unnecessary under review since January of 2026;

WHEREAS, The draft has been provided to multiple political subdivisions through Doclink communications, and no questions have arisen, except there was a comment of appreciation of a hearing if rates were to be adjusted (from multiple schools districts);

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

Section 1. The Fairfield County Budget Commission approves the attached County Budget Commission Policy on Demonstrating That Tax Levies Are Neither Excessive Nor Unnecessary.

Prepared by: Amanda Rollins, Settlements Analyst

Supplemental materials are attached.



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County Treasurer
James N. Bahnsen
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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.
- Effective **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.



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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 became **effective March 20, 2026**.
- Its reforms primarily apply to **tax year 2026 onward** for real property.



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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:



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- **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:

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- 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

5. 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.

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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.

6. 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.



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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:



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

B. Townships

Townships may be expected to address:

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

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

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

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

D. Fire Districts and Joint Fire Districts

Fire districts may be expected to address:

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

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

Special districts may be expected to address:

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

V. No Presumptive Thresholds

This policy does not establish numeric thresholds or presumptions regarding fund balances or carryover amounts. The presence of significant carryover, by itself, does not constitute a finding that a levy is excessive or unnecessary but may be considered as part of the Commission's overall evaluation. A taxing district is expected to provide evidence to justify the collection of the property tax revenue.

VI. Use of Policy

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