



# AGENDA

## OFFICE OF COUNTY AUDITOR

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

### Regular Meeting of the Fairfield County Budget Commission

January 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 *December 29, 2025***

*Motion for the Approval of Minutes of December 29, 2025*

**D. Review of Action Items**

**E. Resolutions, Voting List**

*Motion for the approval of resolution 1.26.2026.a : A resolution to sign Official Certificates of Estimated Resources for multiple entities*

**F. Open Items**

**G. Next Regular Meeting – Monday, February 2, 2026, 8:30 a.m.**

**H. Adjourn**

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# AGENDA

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### Regular Meeting of the Fairfield County Budget Commission

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

108 North High Street

Lancaster, Ohio

#### A. Welcome & Pledge of Allegiance & Announcements

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

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

#### B. Public Comments

There were no public comments.

#### C. Approval of Minutes from November 24, 2025

*Motion for the Approval of Minutes of November 24, 2025*

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

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

Discussion: None.

Roll call vote of the motion resulted as follows:

Voting aye thereon: Melanie Friesner and Carri Brown.

The motion carried.

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### **D. Review of Action Items**

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

### **E. Resolution, Voting List**

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

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

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

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

The motion carried.

### **F. Open Items**

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

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

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**A G E N D A**  
**OFFICE OF COUNTY AUDITOR**

**County Auditor**  
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carri.brown@fairfieldcountyohio.gov

**H. Adjourn**

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

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

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*Dr. Carri L. Brown, County Auditor*

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

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

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

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

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

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

Prepared by: Amanda Rollins, Settlements Analyst

Supplemental materials are attached.

To: The Fairfield County Budget Commission

From: Amanda Rollins, Settlements Analyst

Date: 01/26/26

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

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

Name of Political Subdivision	Change to Revenue Estimate	Fund Name	Fund Type	Comments, if any	Deemed Reasonable, Y or N
City Of Lancaster	\$0.00	(1001) General Fund	General Fund	Appropriation only. No revenue change	Y
City Of Lancaster	\$63,865.62	(2009) 3 Mil Levy Fund	Special Revenue Fund		Y
City Of Lancaster	\$375,480.00	(4013) Bond Retirement Fund	Debt Service Fund		Y
City Of Lancaster	\$59,099.20	(3014) LDOT Improvement Fund	Capital Projects Fund		Y
City Of Lancaster	\$27,295.81	(3016) General Improvement Fund	Capital Projects Fund		Y
City Of Lancaster	\$937,519.65	(3031) Ety Rd TIF - Service Fund (Island Capital Credits)	Capital Projects Fund		Y
City Of Lancaster	\$3,560,825.25	(6027) Water Utility Reserve	Enterprise Fund		Y
City Of Lancaster	\$159,864.00	(6029) Waste Water Utility Reserve	Enterprise Fund		Y
City Of Lancaster	\$40,000.00	(8055) Hotel Motel Tax Fund	Fiduciary Fund		Y
Village Of Pleasantville	\$37,298.82	1000 General Fund	General Fund	Revenue supporting documentation will be uploaded later	Y

# OFFICIAL CERTIFICATE OF ESTIMATED 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	\$25,242,986.72	<b>\$48,525,089.93</b>
Special Revenue Fund	\$24,851,388.87	\$3,478,614.00	\$73,158,868.98	<b>\$101,488,871.85</b>
Debt Service Fund	\$553.88	\$0.00	\$1,200,340.00	<b>\$1,200,893.88</b>
Capital Projects Fund	\$6,082,033.77	\$0.00	\$10,412,104.12	<b>\$16,494,137.89</b>
Enterprise Fund	\$58,595,237.99	\$0.00	\$140,351,981.00	<b>\$198,947,218.99</b>
Internal Service Fund	\$6,206,245.54	\$0.00	\$15,687,732.00	<b>\$21,893,977.54</b>
Fiduciary Fund	\$5,937,021.48	\$0.00	\$508,500.00	<b>\$6,445,521.48</b>
<b>Total All Funds</b>	\$121,858,584.74	\$6,574,614.00	\$266,562,512.82	<b>\$394,995,711.56</b>

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

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Budget Commission:

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**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
(1001) General Fund	\$20,186,103.21	\$0.00	\$0.00	\$20,186,103.21	\$3,096,000.00	\$358,000.00	\$0.00	\$24,884,986.72	\$28,338,986.72	\$48,525,089.93	\$23,508,910.16	\$25,016,179.77	
<b>Special Revenue Fund</b>													
(2007) Cemetery Fund	\$584,171.25	\$0.00	\$0.00	\$584,171.25	\$0.00	\$0.00	\$0.00	\$879,488.88	\$879,488.88	\$1,463,660.13	\$961,754.75	\$501,905.38	
(2008) Department of Transportation	\$1,453,872.33	\$0.00	\$0.00	\$1,453,872.33	\$0.00	\$0.00	\$0.00	\$4,527,274.00	\$4,527,274.00	\$5,981,146.33	\$4,703,619.75	\$1,277,526.58	
(2009) 3 Mil Levy Fund	\$581,815.87	\$0.00	\$0.00	\$581,815.87	\$2,869,000.00	\$205,500.00	\$0.00	\$3,567,739.46	\$6,642,239.46	\$7,224,055.33	\$3,492,739.46	\$3,731,315.87	
(2012) Parks and Recreation Fund	\$3,284,540.52	\$0.00	\$0.00	\$3,284,540.52	\$0.00	\$0.00	\$0.00	\$4,424,882.28	\$4,424,882.28	\$7,709,422.80	\$4,826,992.25	\$2,882,430.55	
(2016) Income Tax Fund	\$6,063,422.89	\$0.00	\$0.00	\$6,063,422.89	\$0.00	\$0.00	\$0.00	\$36,750,000.00	\$36,750,000.00	\$42,813,422.89	\$42,620,465.75	\$192,957.14	
(2020) Special Improvement District	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$93,312.11	\$93,312.11	\$93,312.11	\$93,312.11	\$0.00	

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

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



(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
<b>Capital Projects Fund</b>													
(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	

(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	
<b>Internal Service Fund</b>													
(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	
<b>Fiduciary Fund</b>													
(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	

(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	
<b>Total All Funds</b>	\$121,858,584.74	\$0.00	\$0.00	\$121,858,584.74	\$6,574,614.00	\$563,500.00	\$0.00	\$265,999,012.8 2	\$273,137,126.82	\$394,995,711.56	\$275,264, 544.30	\$119,731,167.26	

**Journal Entries for invoice paid on City's behalf**

Date Paid: 11/6/2025

Draw / Invoice: 32 PROJECT North Water Treatment Plant Replacement  
Acct No: 10026

Amount paid \$ 1,661,786.51

Vendor 07684  
Vendor name Kokosing Industrial, Inc

**Revenue Budget**

Account # 6027.0000.43024 \$ 1,661,786.51 Batch # \_\_\_\_\_

**Expense Budget**

Account # 6027.0360.55007 \$ 1,661,786.51 Batch # \_\_\_\_\_

**Memo Receipt**

Account # 6027.0000.43024 \$ 1,661,786.51 Batch # \_\_\_\_\_ MR \_\_\_\_\_

**Memo Expense**

Account # 6027.0360.55007 \$ 1,661,786.51 Batch # \_\_\_\_\_ EJ \_\_\_\_\_

\* be sure that there was not a budget already set before adding the revenue and expense budget

\*\* Run Before and After reports for Revenue and Expense

\*\*\*BE SURE TO GIVE ALL INVOICE TO LEAH ONCE EXPENSED ALONG WITH FIXED ASSET FORM\*\*

- Copies to: Treasurer  
Project Folder  
Finance Folder  
Revenue Receipt: Eneineering mailbox

# Ohio Water Development Authority Fund Payment Request

LGA Name: Lancaster

Project Name: North Water Treatment Plant Replacement

Account Number: 10026

EPA Loan Number: FS390504-0033

Disbursement Request: 32

Date Prepared: 10/31/2025 9:28:21 AM

	Contractor Name		Encumbered	Disbursed	Balance
A	Kokosing Industrial, Inc.		\$89,991,189.67	\$86,250,380.60	\$3,740,809.07
	<b>Payee</b>	<b>Invoice #</b>	<b>Invoice Date</b>	<b>Invoice Amount</b>	<b>Requested Amount</b>
	Kokosing Industrial, Inc.	32	09/30/2025	\$1,661,786.51	\$1,661,786.51
			<b>Total</b>	<b>\$1,661,786.51</b>	
CO	Contingencies		\$390,110.33	\$0.00	\$390,110.33
OW	OWDA Fee		\$1,307,898.00	\$1,307,898.00	\$0.00
TS	Technical Services		\$6,500,000.00	\$6,500,000.00	\$0.00
	<b>Total:</b>		<b>\$98,189,198.00</b>	<b>\$95,720,065.11</b>	<b>\$2,469,132.89</b>

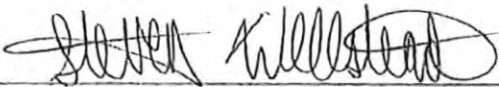
I hereby certify that this request for disbursement is a true and accurate request for disbursement, that it is made in accordance with the terms and conditions of the above referenced loan agreement, and all hourly wages on the project have been paid in accordance with the wage rates as required by the above referenced loan agreement. This request for disbursement represents eligible project costs previously un-requested, and that an inspection has been performed with all work being done in accordance with the terms of the contract award(s).

Memo receipt \$1,661,786.51

6027-0000-43024

Memo expense \$1,661,786.51

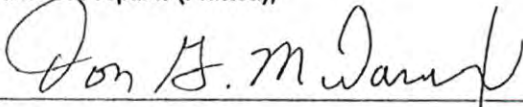
6027-0360-55007



Signature of Preparer

Steven Wellstead

Name of Preparer (Printed);



Signature of Borrower's Authorized Representative

Don G. McDaniel

Name of Borrower's Authorized Representative (Printed);

Ohio Water Development Authority

RECEIVED

DEC - 2 2025

LANCASTER CITY  
AUDITOR

RECEIVED

LABORATORY

# Lancaster

**Account** 10026      **EPA #** FS390504-0033      **Purpose** Water      **Project** North Water Treatment Plant Replacement

Search:

[Copy](#)   [CSV](#)   [Excel](#)   [PDF](#)   [Print](#)

Transaction Date	Transaction Type	Contractor ID	Req Type	Voucher ID	Check Number	Check Paid Date	Transaction Amount
11/05/2025	Disbursement	A	Estimate: 32	122507	Wire	11/06/2025	\$1,661,786.51
10/31/2025	Capitalized Interest						\$201,310.28
10/30/2025	Change Order	CO	: 8				-\$662,660.99
10/30/2025	Change Order	A	: 8				\$662,660.99
09/30/2025	Capitalized Interest						\$191,194.15
09/24/2025	Disbursement	A	Estimate: 31	121527	Wire	09/25/2025	\$2,098,661.74
08/31/2025	Capitalized Interest						\$193,440.77
08/27/2025	Disbursement	A	Estimate: 30	120970	Wire	08/28/2025	\$1,747,389.63
07/31/2025	Capitalized Interest						\$188,956.37
07/23/2025	Disbursement	A	Estimate: 29	120290	Wire	07/24/2025	\$2,443,798.21

Show  entries

Showing 1 to 10 of 115 entries

[Previous](#)      [2](#)   [3](#)   [4](#)   [5](#)   ...   [12](#)   [Next](#)

## City of Lancaster Revenue Report

3/4

Accounts: 6027-0000-43024 to 6027-0000-43024

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
6027	WATER UTILITY RESERVE FUND			Target Percent:	100.00%	
<b>Revenue</b>						
6027-0000-43024	Owda Reimb -Water Utility Reserve	\$34,863,448.90	\$0.00	\$25,308,813.44	\$9,554,635.46	72.59%
	Revenue Totals:	\$34,863,448.90	\$0.00	\$25,308,813.44	\$9,554,635.46	72.59%
6027 Total:		\$34,863,448.90	\$0.00	\$25,308,813.44	\$9,554,635.46	72.59%
Grand Total:		\$34,863,448.90	\$0.00	\$25,308,813.44	\$9,554,635.46	72.59%
				Target Percent:		100.00%

# City of Lancaster Revenue Report

Asser

Accounts: 6027-0000-43024 to 6027-0000-43024  
 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
6027	WATER UTILITY RESERVE FUND			Target Percent:	100.00%	
<b>Revenue</b>						
6027-0000-43024	Owda Reimb -Water Utility Reserve	\$36,525,235.41	\$1,677,311.50	\$26,986,124.94	\$9,539,110.47	73.88%
	Revenue Totals:	\$36,525,235.41	\$1,677,311.50	\$26,986,124.94	\$9,539,110.47	73.88%
6027 Total:		\$36,525,235.41	\$1,677,311.50	\$26,986,124.94	\$9,539,110.47	73.88%
Grand Total:		\$36,525,235.41	\$1,677,311.50	\$26,986,124.94	\$9,539,110.47	73.88%
				Target Percent:		100.00%

# City of Lancaster Expense Report for Current Year

B14

Accounts: 6027-0360-55007 to 6027-0360-55007  
As Of: 1/1/2025 to 12/31/2025

Include Inactive Accounts: No  
Include Pre-Encumbrances: No

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
6027	WATER UTILITY RESERVE FUND							Target Percent: 100.00%
<b>Miller Water Works</b>								
6027-0360-55007	OWDA Direct Payments	\$24,078,177.40	\$0.00	\$24,078,177.40	\$0.00	\$0.00	\$0.00	100.00%
	Miller Water Works Totals:	\$24,078,177.40	\$0.00	\$24,078,177.40	\$0.00	\$0.00	\$0.00	100.00%
6027 Total:		\$24,078,177.40	\$0.00	\$24,078,177.40	\$0.00	\$0.00	\$0.00	100.00%
Grand Total:		\$24,078,177.40	\$0.00	\$24,078,177.40	\$0.00	\$0.00	\$0.00	100.00%
								Target Percent: 100.00%

# City of Lancaster Expense Report

After

Accounts: 6027-0360-55007 to 6027-0360-55007  
 Account Access Group: N/A  
 As Of: 1/1/2025 to 12/31/2025

Include Inactive Accounts: No  
 Include Pre-Encumbrances: No

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
6027	WATER UTILITY RESERVE FUND						Target Percent:	100.00%
<b>Miller Water Works</b>								
6027-0360-55007	OWDA Direct Payments	\$25,739,963.91	\$1,661,786.51	\$25,739,963.91	\$0.00	\$0.00	\$0.00	100.00%
	Miller Water Works Totals:	<u>\$25,739,963.91</u>	<u>\$1,661,786.51</u>	<u>\$25,739,963.91</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>100.00%</u>
6027 Total:		<u>\$25,739,963.91</u>	<u>\$1,661,786.51</u>	<u>\$25,739,963.91</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>100.00%</u>
Grand Total:		\$25,739,963.91	\$1,661,786.51	\$25,739,963.91	\$0.00	\$0.00	\$0.00	100.00%
							Target Percent:	100.00%

# City of Lancaster Journal Details

①

Journal ID:	BGS2025120015	Posted:	Yes
Description:	Budget	Posted Date:	12/04/2025
Accounting Period:	2025 - Period #12	Control Total:	\$1,661,786.51
Journal Configuration:	Budget Supplemental Appropriation	Total Debit:	\$1,661,786.51
Journal Date:	12/04/2025	Total Credit:	\$1,661,786.51
		Balance:	\$0.00

Account	Transaction Description	Bank	Project	Date	Debit Amount	Credit Amount	Balance
6027-0360-55007	OWDA 10026			12/04/2025	\$0.00	\$1,661,786.51	(\$1,661,786.51)
6027-0000-34000	OWDA 10026			12/04/2025	\$1,661,786.51	\$0.00	\$1,661,786.51
BGS2025120015 Total:					\$1,661,786.51	\$1,661,786.51	\$0.00

## City of Lancaster Journal Details

②

Journal ID:	BGS2025120014	Posted:	Yes
Description:	Budget	Posted Date:	12/04/2025
Accounting Period:	2025 - Period #12	Control Total:	\$1,661,786.51
Journal Configuration:	Budget Supplemental Appropriation	Total Debit:	\$1,661,786.51
Journal Date:	12/04/2025	Total Credit:	\$1,661,786.51
		Balance:	\$0.00

Account	Transaction Description	Bank	Project	Date	Debit Amount	Credit Amount	Balance
6027-0000-43024	OWDA 10026			12/04/2025	\$1,661,786.51	\$0.00	\$1,661,786.51
6027-0000-34000	OWDA 10026			12/04/2025	\$0.00	\$1,661,786.51	(\$1,661,786.51)
BGS2025120014 Total:					\$1,661,786.51	\$1,661,786.51	\$0.00

3

# Lancaster Receipt Batch Details

Batch ID:	2655	OWDA 10026- North water treatment plant			
Batch Date:	12/04/2025	Posted:	Yes	Control Total:	\$1,661,786.51
Deposit Number:		Posted Date:	12/04/2025	Batch Total:	\$1,661,786.51
Created By:	aray	Bank:			

Account Number:	00001-001	Account Name:	00001-001	Service Location:	N/A
Receipt Number:	25-003973				
Receipt Date:	12/04/2025	Printed:	Yes	Total Tendered:	\$1,661,786.51
Entry Date:	12/04/2025	Voided:	No	Receipt Total:	\$1,661,786.51
Receipt From:	OWDA	Posted:	Yes	Change:	\$0.00
Receipt For:	Invoice 32	Bank:		Credit Memo:	\$0.00

Line #	Line Description	Line Date	Account Number	Project	Quantity	Unit Price	Amount
1	Invoice 32	12/04/2025	6027-0000-43024		0	0.0000	1,661,786.51
						Receipt Lines:	\$1,661,786.51
						Credit Memo:	\$0.00
						Receipt 25-003973 Total:	\$1,661,786.51
						Batch 2655 Total:	\$1,661,786.51

# Lancaster Receipt



Page: 1  
 Account: 00001-001 (00001-001)  
 Received From: OWDA  
 Received For: Invoice 32  
 Reference: OWDA 10026- North water treatment plant

Receipt No: **25-003973**  
 Batch No: 2655  
 Date: 12/04/2025  
 Amount: \$1,661,786.51

Line	Project	GL Account \ Service Category	Line Description	Amount
1		6027-0000-43024 Owda Reimb -Water Utility Reserve	Invoice 32	\$1,661,786.51

Total Amount: \$1,661,786.51

Tender References

Tender Type	Amount
Other	\$1,661,786.51
Tendered Amount:	<u>\$1,661,786.51</u>

Credit Memo: \$0.00  
 Change Amount: \$0.00

# City of Lancaster Journal Details

4

Journal ID:	EJ2025120015	Posted:	Yes
Description:	AP Pmt Batch 0 - Prepayments: North Water Treatment plant 12/4/2025	Posted Date:	12/04/2025
Accounting Period:	2025 - Period #12	Control Total:	\$1,661,786.51
Journal Configuration:	Expense Journal	Total Debit:	\$1,661,786.51
Journal Date:	12/04/2025	Total Credit:	\$1,661,786.51
		Balance:	\$0.00

Account	Transaction Description	Bank	Project	Date	Debit Amount	Credit Amount	Balance
6027-0360-55007	North Water Treatment plant from 0 - Prepayments: North Water Treatment plant		OWDA - 10026	12/04/2025	\$1,661,786.51	\$0.00	\$1,661,786.51
6027-0000-10010	North Water Treatment plant from 0 - Prepayments: North Water Treatment plant	GENERAL CHECKING - PARK NATIONAL	OWDA - 10026	12/04/2025	\$0.00	\$1,661,786.51	(\$1,661,786.51)
EJ2025120015 Total:					\$1,661,786.51	\$1,661,786.51	\$0.00

**Journal Entries for invoice paid on City's behalf**

Date Paid: 11/20/2025

Account # PID 120475      Fees for: Replacement of E. Sixth Street Bridge  
Project: FAI MR 70502 01.91

Amount paid 10,637.18      Vendor 07253

Vendor name Prime AE Group Inc.

**Revenue Budget**

Account # 3014.0000.49001      \$ 10,637.18      Batch # \_\_\_\_\_

**Expense Budget**

Account # 3014.7500.52047      \$ 10,637.18      Batch # \_\_\_\_\_

**Memo Receipt**

Account # 3014.0000.49001      \$ 10,637.18      Batch # \_\_\_\_\_      MR -

**Memo Expense**

Account # 3014.7500.52047      \$ 10,637.18      Batch # N/A      EJ -

\* be sure that there was not a budget already set before adding the revenue and expense budget

\*\* Run Before and After reports for Revenue and Expense

\*\*\*BE SURE TO GIVE ALL INVOICE TO PAULA ONCE EXPENSED ALONG WITH FIXED ASSET FORM\*\*

Copies to:      Treasurer  
                 Project Folder  
                 Finance Folder

Revenue Receipt:      Enineering mailbox

Project ID   NULL PID 120475  NULL

Navigation icons: back, forward, search, refresh, page width, print, find, next

Ohio Department of Transportation  
Capital Program Payments

Notice to ODOT's LPA Subrecipients and External Auditors – April 15, 2024

This payments report cannot be used as the sole source of information for determining Federal funds expenditures to be reported on the LPA's annual Schedule of Expenditures of Federal Awards (SEFA). The LPA and their external auditors are directed to follow ODOT's LPA SEFA Reporting Guidance. This ODOT guidance document includes procedures for the LPA to follow to ensure accurate SEFA reporting to avoid potential audit findings.

This CMS payments report was originally designed for contractors to obtain payment verification. ODOT has determined that the source data is sufficient for that purpose; however, since the payments data in this report does not distinguish Federal, state, or local funds, the report cannot be used as a standalone source for verification of SEFA data.

Additionally, this report reflects all of ODOT's expenditures on the project and does not identify only those Federal expenditures to be reported by the LPA. Further, this report does not reflect any project payments made by the LPA that have not yet been reimbursed by ODOT.

For LPAs preparing a cash basis SEFA, the LPA can use the Warrant Date on this report to assign the ODOT payments to contractors to a fiscal year for the LPA's SEFA reporting. However, if ODOT is issuing a reimbursement payment to the LPA, then the LPA's check dates would be used to assign those payments to a fiscal year. The LPA's copies of invoices submitted to ODOT, and the ODOT-LPA Project Agreement should provide support for the Federal share of the project costs.

Most of ODOT's subrecipients of Federal Awards are subject to compliance with Title 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Accordingly, the subrecipient is responsible for maintaining accurate financial records to demonstrate compliance with the requirements documented in § 200.302 Financial management.

The subrecipient's fiscal procedures and financial records must provide for tracking the project specific expenditure of Federal funds by the subrecipient. The subrecipient's financial records must accurately report, in the proper fiscal year, the Federal funds the subrecipient has expended, including those project expenditures which have not yet been reimbursed by ODOT and the Federal funds payments issued to contractors by ODOT as requested by the LPA.

ODOT's LPA SEFA Reporting Guidance and an Excel template for tracking Federal funds expenditures is available at: <https://www.transportation.ohio.gov/programs/external-audits/audit-lpa/guidance-lpa-sefa>  
Please contact [OEA-LPA-AUDITS@dot.ohio.gov](mailto:OEA-LPA-AUDITS@dot.ohio.gov) with any questions regarding this notice.

**BY PROCEEDING TO THE REPORT ON NEXT PAGE, YOU ARE ACKNOWLEDGING THIS DISCLAIMER.**

Vendor Name/Number	Project No.	PID Nbr	Estimate Nbr	Process Date	Warrant Date	Amount
PRIME AE GROUP INC ( 0000199079 )		120475	13_22-0786-01-13	11/17/2025	11/20/2025	10,637.18
PRIME AE GROUP INC ( 0000199079 )		120475	12_22-0786-01-12	10/24/2025	10/29/2025	16,210.25
PRIME AE GROUP INC ( 0000199079 )		120475	11_22-0786-01-11	07/25/2025	07/31/2025	1,836.78
PRIME AE GROUP INC ( 0000199079 )		120475	10_22-0786-001-10	06/13/2025	06/18/2025	2,172.28
PRIME AE GROUP INC ( 0000199079 )		120475	9_22-0786-001-09	04/18/2025	04/23/2025	22,661.09
PRIME AE GROUP INC ( 0000199079 )		120475	8_22-0786-01-08	01/29/2025	02/04/2025	4,931.86
PRIME AE GROUP INC ( 0000199079 )		120475	7_22-0786-01-7	11/12/2024	11/18/2024	57,053.37
PRIME AE GROUP INC ( 0000199079 )		120475	6_22-0786-01-6	09/04/2024	09/10/2024	31,311.18
PRIME AE GROUP INC ( 0000199079 )		120475	5_22-0786-01-5	06/12/2024	06/17/2024	36,201.81
PRIME AE GROUP INC ( 0000199079 )		120475	4_22-0786-01-4	05/20/2024	05/23/2024	11,921.55
PRIME AE GROUP INC ( 0000199079 )		120475	3_22-0786-01-3	04/03/2024	04/09/2024	1,742.17
Total Payment						196,679.52

Run Date 11/21/2025 1:45:11 PM

# City of Lancaster Revenue Report

B/4

Accounts: 3014-0000-49001 to 3014-0000-49001

As Of: 1/1/2025 to 11/30/2025

Account Access Group: N/A

Include Inactive Accounts: No

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
3014	LDOT IMPROVEMENT FUND			Target Percent:		91.67%
<b>Revenue</b>						
3014-0000-49001	Ldot-Misc. Receipts/improv	\$144,310.78	\$0.00	\$269,309.87	(\$124,999.09)	186.62%
	Revenue Totals:	\$144,310.78	\$0.00	\$269,309.87	(\$124,999.09)	186.62%
3014 Total:		\$144,310.78	\$0.00	\$269,309.87	(\$124,999.09)	186.62%
Grand Total:		\$144,310.78	\$0.00	\$269,309.87	(\$124,999.09)	186.62%
				Target Percent:		91.67%

# City of Lancaster Expense Report for Current Year

B/A

Accounts: 3014-7500-52047 to 3014-7500-52047  
As Of: 1/1/2025 to 11/30/2025

Include Inactive Accounts: No  
Include Pre-Encumbrances: No

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
3014	LDOT IMPROVEMENT FUND							Target Percent: 91.67%
<b>LDOT</b>								
3014-7500-52047	Matching \$ Contract Labor - D	\$144,310.78	\$0.00	\$144,310.78	\$0.00	\$0.00	\$0.00	100.00%
	LDOT Totals:	\$144,310.78	\$0.00	\$144,310.78	\$0.00	\$0.00	\$0.00	100.00%
3014 Total:		\$144,310.78	\$0.00	\$144,310.78	\$0.00	\$0.00	\$0.00	100.00%
Grand Total:		\$144,310.78	\$0.00	\$144,310.78	\$0.00	\$0.00	\$0.00	100.00%
								Target Percent: 91.67%

**Journal Entries for invoice paid on City's behalf**

Date Paid: 10/29/2025

Account # PID 120475      **Fees for:**      Replacement of E. Sixth Street Bridge  
Project: FAI MR 70502 01.91

**Amount paid**      16,210.25      **Vendor**      07253

**Vendor name**      Prime AE Group Inc.

**Revenue Budget**

Account #      3014.0000.49001      \$ 16,210.25      Batch #      \_\_\_\_\_

**Expense Budget**

Account #      3014.7500.52047      \$ 16,210.25      Batch #      \_\_\_\_\_

**Memo Receipt**

Account #      3014.0000.49001      \$ 16,210.25      Batch #      \_\_\_\_\_      MR -

**Memo Expense**

Account #      3014.7500.52047      \$ 16,210.25      Batch #      N/A      EJ -

\* be sure that there was not a budget already set before adding the revenue and expense budget

\*\* Run Before and After reports for Revenue and Expense

\*\*\*BE SURE TO GIVE ALL INVOICE TO PAULA ONCE EXPENSED ALONG WITH FIXED ASSET FORM\*\*

Copies to:      Treasurer  
                  Project Folder  
                  Finance Folder

Revenue Receipt:      Eneineering mailbox

Project ID   NULL PID   NULL

1 of 1 Page Width  Find | Next

**Ohio Department of Transportation  
Capital Program Payments**

**Notice to ODOT's LPA Subrecipients and External Auditors – April 15, 2024**

This payments report cannot be used as the sole source of information for determining Federal funds expenditures to be reported on the LPA's annual Schedule of Expenditures of Federal Awards (SEFA). The LPA and their external auditors are directed to follow [ODOT's LPA SEFA Reporting Guidance](#). This ODOT guidance document includes procedures for the LPA to follow to ensure accurate SEFA reporting to avoid potential audit findings.

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For LPAs preparing a cash basis SEFA, the LPA can use the Warrant Date on this report to assign the ODOT payments to contractors to a fiscal year for the LPA's SEFA reporting. However, if ODOT is issuing a reimbursement payment to the LPA, then the LPA's check dates would be used to assign those payments to a fiscal year. The LPA's copies of invoices submitted to ODOT, and the ODOT-LPA Project Agreement should provide support for the Federal share of the project costs.

Most of ODOT's subrecipients of Federal Awards are subject to compliance with [Title 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#). Accordingly, the subrecipient is responsible for maintaining accurate financial records to demonstrate compliance with the requirements documented in [§ 200.302 Financial management](#).

The subrecipient's fiscal procedures and financial records must provide for tracking the project specific expenditure of Federal funds by the subrecipient. The subrecipient's financial records must accurately report, in the proper fiscal year, the Federal funds the subrecipient has expended, including those project expenditures which have not yet been reimbursed by ODOT and the Federal funds payments issued to contractors by ODOT as requested by the LPA.

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Please contact [DEA-LPA-AUDITS@dot.ohio.gov](mailto:DEA-LPA-AUDITS@dot.ohio.gov) with any questions regarding this notice.

**BY PROCEEDING TO THE REPORT ON NEXT PAGE, YOU ARE ACKNOWLEDGING THIS DISCLAIMER.**

Vendor Name/Number	Project Num	PID Num	Estimate Num	Process Date	Warrant Date	Amount
PRIME AE GROUP INC ( 0000199079 )		120475	13_22-0786-01-13	11/17/2025	11/20/2025	10,637.18
PRIME AE GROUP INC ( 0000199079 )		120475	12_22-0786-01-12	10/24/2025	10/29/2025	16,210.25
PRIME AE GROUP INC ( 0000199079 )		120475	11_22-0786-01-11	07/25/2025	07/31/2025	1,836.78 ✓
PRIME AE GROUP INC ( 0000199079 )		120475	10_22-0786-001-10	06/13/2025	06/18/2025	2,172.28 ✓
PRIME AE GROUP INC ( 0000199079 )		120475	9_22-0786-001-09	04/18/2025	04/23/2025	22,661.09 ✓
PRIME AE GROUP INC ( 0000199079 )		120475	8_22-0786-01-08	01/29/2025	02/04/2025	4,931.86 ✓
PRIME AE GROUP INC ( 0000199079 )		120475	7_22-0786-01-7	11/12/2024	11/18/2024	57,053.37
PRIME AE GROUP INC ( 0000199079 )		120475	6_22-0786-01-6	09/04/2024	09/10/2024	31,311.18
PRIME AE GROUP INC ( 0000199079 )		120475	5_22-0786-01-5	06/12/2024	06/17/2024	36,201.81
PRIME AE GROUP INC ( 0000199079 )		120475	4_22-0786-01-4	05/20/2024	05/23/2024	11,921.55
PRIME AE GROUP INC ( 0000199079 )		120475	3_22-0786-01-3	04/03/2024	04/09/2024	1,742.17
Total Payment						198,679.52

Run Date 11/21/2025 1:45:11 PM

Page 1 Of 1

# City of Lancaster Revenue Report

B/L

Accounts: 3014-0000-49001 to 3014-0000-49001

As Of: 1/1/2025 to 11/30/2025

Account Access Group: N/A

Include Inactive Accounts: No

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
3014	LDOT IMPROVEMENT FUND			Target Percent:		91.67%
<b>Revenue</b>						
3014-0000-49001	Ldot-Misc. Receipts/improv	\$144,310.78	\$0.00	\$269,309.87	(\$124,999.09)	186.62%
	Revenue Totals:	\$144,310.78	\$0.00	\$269,309.87	(\$124,999.09)	186.62%
3014 Total:		\$144,310.78	\$0.00	\$269,309.87	(\$124,999.09)	186.62%
Grand Total:		\$144,310.78	\$0.00	\$269,309.87	(\$124,999.09)	186.62%
				Target Percent:		91.67%

# City of Lancaster Expense Report for Current Year

B/L

Accounts: 3014-7500-52047 to 3014-7500-52047  
As Of: 1/1/2025 to 11/30/2025

Include Inactive Accounts: No  
Include Pre-Encumbrances: No

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
3014	LDOT IMPROVEMENT FUND							
						Target Percent:	91.67%	
LDOT								
3014-7500-52047	Matching \$ Contract Labor - D	\$144,310.78	\$0.00	\$144,310.78	\$0.00	\$0.00	\$0.00	100.00%
	LDOT Totals:	\$144,310.78	\$0.00	\$144,310.78	\$0.00	\$0.00	\$0.00	100.00%
3014 Total:		\$144,310.78	\$0.00	\$144,310.78	\$0.00	\$0.00	\$0.00	100.00%
Grand Total:		\$144,310.78	\$0.00	\$144,310.78	\$0.00	\$0.00	\$0.00	100.00%
						Target Percent:	91.67%	

**Journal Entries for invoice paid on City's behalf**

Date Paid: 11/24/2025

Account # PID 120485      **Fees for:**      Resurfacing and related roadway work of Boving Rd. S. Broad and Hamburg Rd.  
Project: FAI CR 48/90/555 VAR

**Amount paid**      800.00      **Vendor**      04445  
**Vendor name**      Kokosing Contruction Co Inc

**Revenue Budget**

Account #      2009.0000.49000      \$      800.00      Batch #      \_\_\_\_\_

**Expense Budget**

Account #      2009.7500.52034      \$      800.00      Batch #      \_\_\_\_\_

**Memo Receipt**

Account #      2009.0000.49000      \$      800.00      Batch #      \_\_\_\_\_      MR -

**Memo Expense**

Account #      2009.7500.52034      \$      800.00      Batch #      N/A      EJ -

\* be sure that there was not a budget already set before adding the revenue and expense budget

\*\* Run Before and After reports for Revenue and Expense

\*\*\*BE SURE TO GIVE ALL INVOICE TO PAULA ONCE EXPENSED ALONG WITH FIXED ASSET FORM\*\*

Copies to:      Treasurer  
                    Project Folder  
                    Finance Folder

Revenue Receipt:      Enineering mailbox

Project ID   NULL PID 120485  NULL

Navigation icons: back, forward, search, refresh, page width, print, find, next

### Ohio Department of Transportation Capital Program Payments

#### Notice to ODOT's LPA Subrecipients and External Auditors – April 15, 2024

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Most of ODOT's subrecipients of Federal Awards are subject to compliance with [Title 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#). Accordingly, the subrecipient is responsible for maintaining accurate financial records to demonstrate compliance with the requirements documented in [§ 200.302 Financial management](#).

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Vendor Name/Number	Project Nbr	PID Nbr	Estimate Nbr	Process Date	Warrant Date	Amount
KOKOSING CONSTRUCTION CO INC ( 0000045855 )	25N061	120485	25N061-3FINAL	11/19/2025	11/24/2025	800.00
KOKOSING CONSTRUCTION CO INC ( 0000045855 )	25N061	120485	25n061-2	09/22/2025	09/25/2025	63,065.62
KOKOSING CONSTRUCTION CO INC ( 0000045855 )	25N061	120485	25N061-1	06/04/2025	06/09/2025	428,873.84
Total Payment:						492,739.46

Run Date 11/21/2025 1:45:58 PM

# City of Lancaster Revenue Report

3/4

Accounts: 2009-0000-49000 to 2009-0000-49000

As Of: 1/1/2025 to 11/30/2025

Account Access Group: N/A

Include Inactive Accounts: No

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
2009	3 MIL STREET IMPROV LEVY			Target Percent:		91.67%
<b>Revenue</b>						
2009-0000-49000	Project Refunds	\$491,939.46	\$0.00	\$521,037.86	(\$29,098.40)	105.92%
	Revenue Totals:	\$491,939.46	\$0.00	\$521,037.86	(\$29,098.40)	105.92%
2009 Total:		\$491,939.46	\$0.00	\$521,037.86	(\$29,098.40)	105.92%
Grand Total:		\$491,939.46	\$0.00	\$521,037.86	(\$29,098.40)	105.92%
				Target Percent:		91.67%

# City of Lancaster Expense Report for Current Year

B14

Accounts: 2009-7500-52034 to 2009-7500-52034  
As Of: 1/1/2025 to 11/30/2025

Include Inactive Accounts: No  
Include Pre-Encumbrances: No

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
2009	3 MIL STREET IMPROV LEVY							Target Percent: 91.67%
<b>LDOT</b>								
2009-7500-52034	Contractual Serv - Dept Of Tr	\$2,741,939.46	\$0.00	\$2,692,497.97	\$49,441.49	\$2,026.49	\$47,415.00	98.27%
	LDOT Totals:	<u>\$2,741,939.46</u>	<u>\$0.00</u>	<u>\$2,692,497.97</u>	<u>\$49,441.49</u>	<u>\$2,026.49</u>	<u>\$47,415.00</u>	<u>98.27%</u>
2009 Total:		<u>\$2,741,939.46</u>	<u>\$0.00</u>	<u>\$2,692,497.97</u>	<u>\$49,441.49</u>	<u>\$2,026.49</u>	<u>\$47,415.00</u>	<u>98.27%</u>
Grand Total:		<u>\$2,741,939.46</u>	<u>\$0.00</u>	<u>\$2,692,497.97</u>	<u>\$49,441.49</u>	<u>\$2,026.49</u>	<u>\$47,415.00</u>	<u>98.27%</u>
								Target Percent: 91.67%

**Journal Entries for invoice paid on City's behalf**

Date Paid: 10/10/2025

Account # PID 120594      Fees for: Improvement of pedestrain facilities along Memorial Dr.  
Project: FAI CAR 33/MR 70505 4.93/1.09

Amount paid 13,325.25      Vendor 08198  
 Vendor name American Structurepoint Inc

**Revenue Budget**

Account # 3014.0000.49001      \$ 13,325.25      Batch # \_\_\_\_\_

**Expense Budget**

Account # 3014.7500.52047      \$ 13,325.25      Batch # \_\_\_\_\_

**Memo Receipt**

Account # 3014.0000.49001      \$ 13,325.25      Batch # \_\_\_\_\_      MR - \_\_\_\_\_

**Memo Expense**

Account # 3014.7500.52047      \$ 13,325.25      Batch # N/A      EJ - \_\_\_\_\_

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Copies to:      Treasurer  
                     Project Folder  
                     Finance Folder  
 Revenue Receipt:      Enineering mailbox

Project ID   NULL PID 120594  NULL

Navigation icons: back, forward, search, refresh, print, page width, find | Next

### Ohio Department of Transportation Capital Program Payments

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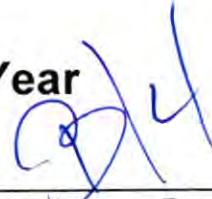
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Vendor Name/Number	Project No	PID No	Estimate No	Process Date	Warrant Date	Amount
AMERICAN STRUCTUREPOINT INC ( 0000079127 )		120594	PID#120594-13-195339	10/06/2025	10/10/2025	13,325.25
AMERICAN STRUCTUREPOINT INC ( 0000079127 )		120594	PID#120594-12-194334	08/26/2025	09/02/2025	3,705.66 ✓
AMERICAN STRUCTUREPOINT INC ( 0000079127 )		120594	PID#120594-11-192729	08/26/2025	08/29/2025	11,308.59 ✓
AMERICAN STRUCTUREPOINT INC ( 0000079127 )		120594	PID#120594-10-191999	07/01/2025	07/08/2025	29,734.74 ✓
AMERICAN STRUCTUREPOINT INC ( 0000079127 )		120594	PID#120594-9-189167	04/25/2025	05/01/2025	6,073.18 ✓
AMERICAN STRUCTUREPOINT INC ( 0000079127 )		120594	PID#120594-8-187936	04/03/2025	04/09/2025	13,770.77 ✓
AMERICAN STRUCTUREPOINT INC ( 0000079127 )		120594	PID#120594-7-186423	03/03/2025	03/07/2025	21,793.39 ✓
AMERICAN STRUCTUREPOINT INC ( 0000079127 )		120594	PID#120594-6-185486	02/07/2025	02/13/2025	26,322.44 ✓
AMERICAN STRUCTUREPOINT INC ( 0000079127 )		120594	PID#120594-5-184085	12/30/2024	01/06/2025	6,779.09
AMERICAN STRUCTUREPOINT INC ( 0000079127 )		120594	PID#120594-4-182961	12/12/2024	12/18/2024	5,587.94
AMERICAN STRUCTUREPOINT INC ( 0000079127 )		120594	PID#120594-3-181536	11/06/2024	11/13/2024	22,870.03
AMERICAN STRUCTUREPOINT INC ( 0000079127 )		120594	PID#120594-2-181148	10/04/2024	10/09/2024	50,221.23
AMERICAN STRUCTUREPOINT INC ( 0000079127 )		120594	PID#120594-1-179890	09/09/2024	09/13/2024	14,598.47
Total Payment						226,091.78

Run Date 11/21/2025 1:44:14 PM

# City of Lancaster Expense Report for Current Year



Accounts: 3014-7500-52047 to 3014-7500-52047  
As Of: 1/1/2025 to 11/30/2025

Include Inactive Accounts: No  
Include Pre-Encumbrances: No

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
3014	LDOT IMPROVEMENT FUND							Target Percent: 91.67%
<b>LDOT</b>								
3014-7500-52047	Matching \$ Contract Labor - D	\$144,310.78	\$0.00	\$144,310.78	\$0.00	\$0.00	\$0.00	100.00%
	LDOT Totals:	\$144,310.78	\$0.00	\$144,310.78	\$0.00	\$0.00	\$0.00	100.00%
3014 Total:		\$144,310.78	\$0.00	\$144,310.78	\$0.00	\$0.00	\$0.00	100.00%
Grand Total:		\$144,310.78	\$0.00	\$144,310.78	\$0.00	\$0.00	\$0.00	100.00%
								Target Percent: 91.67%

# City of Lancaster Revenue Report

B/14

Accounts: 3014-0000-49001 to 3014-0000-49001

As Of: 1/1/2025 to 11/30/2025

Account Access Group: N/A

Include Inactive Accounts: No

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
3014	LDOT IMPROVEMENT FUND			Target Percent:		91.67%
<b>Revenue</b>						
3014-0000-49001	Ldot-Misc. Receipts/improv	\$144,310.78	\$0.00	\$269,309.87	(\$124,999.09)	186.62%
	Revenue Totals:	\$144,310.78	\$0.00	\$269,309.87	(\$124,999.09)	186.62%
3014 Total:		\$144,310.78	\$0.00	\$269,309.87	(\$124,999.09)	186.62%
Grand Total:		\$144,310.78	\$0.00	\$269,309.87	(\$124,999.09)	186.62%
				Target Percent:		91.67%

Journal Entries for invoice paid on City's behalf

Date Paid: 8/26/2025

Account # PID 122006      **Fees for:**      City of Lancaster from Ewing St to Community Action Facility  
Project: FAI US 22 15.58

**Amount paid**      3,622.06      **Vendor**      08630

**Vendor name**      DLZ Ohio Inc

**Revenue Budget**

Account #      3016.0000.49086      \$      3,622.06      Batch #      \_\_\_\_\_

**Expense Budget**

Account #      3016.5100.52034      \$      3,622.06      Batch #      \_\_\_\_\_

**Memo Receipt**

Account #      3016.0000.49086      \$      3,622.06      Batch #      \_\_\_\_\_      MR -

**Memo Expense**

Account #      3016.5100.52034      \$      3,622.06      Batch #      N/A      EJ -

\* be sure that there was not a budget already set before adding the revenue and expense budget

\*\* Run Before and After reports for Revenue and Expense

\*\*\*BE SURE TO GIVE ALL INVOICE TO PAULA ONCE EXPENSED ALONG WITH FIXED ASSET FORM\*\*

Copies to:      Treasurer  
                  Project Folder  
                  Finance Folder

Revenue Receipt:      Enineering mailbox

Project ID   NULL PID   NULL

Navigation icons: Home, Back, Forward, Refresh, Page Width, Save, Print, Find, Next

**Ohio Department of Transportation**  
**Capital Program Payments**

*Notice to ODOT's LPA Subrecipients and External Auditors – April 15, 2024*

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**BY PROCEEDING TO THE REPORT ON NEXT PAGE, YOU ARE ACKNOWLEDGING THIS DISCLAIMER.**

Vendor Name/Number	Project Nbr	PID Nbr	Estimate Nbr	Process Date	Warrant Date	Amount
DLZ OHIO INC ( 0000049172 )		122006	PID#122006-7-000227382	08/26/2025	09/02/2025	3,622.06
DLZ OHIO INC ( 0000049172 )		122006	PID#122006-6-000226989	08/11/2025	08/14/2025	6,129.74
DLZ OHIO INC ( 0000049172 )		122006	PID#122006-5-000226889	07/17/2025	07/23/2025	188.06
DLZ OHIO INC ( 0000049172 )		122006	PID#122006-4-226215	06/09/2025	06/12/2025	1,382.54
DLZ OHIO INC ( 0000049172 )		122006	PID#122006-3-225130	02/07/2025	02/13/2025	53,903.55
DLZ OHIO INC ( 0000049172 )		122006	PID#122006-2-224214	11/27/2024	12/04/2024	11,992.86
DLZ OHIO INC ( 0000049172 )		122006	PID#122006-1-223775	11/07/2024	11/14/2024	3,251.70
Total Payment:						88,470.51

Run Date 11/21/2025 1:43:12 PM

Page 1 Of 1

# City of Lancaster Revenue Report

B/H

Accounts: 3016-0000-49086 to 3016-0000-49086

As Of: 1/1/2025 to 11/30/2025

Account Access Group: N/A

Include Inactive Accounts: No

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
3016	GENERAL IMPROVEMENT FUND			Target Percent:		91.67%
<b>Revenue</b>						
3016-0000-49086	Transfers / General Fund / Multi-purpose T	\$205,286.09	\$55,286.09	\$205,286.09	\$0.00	100.00%
	Revenue Totals:	\$205,286.09	\$55,286.09	\$205,286.09	\$0.00	100.00%
3016 Total:		\$205,286.09	\$55,286.09	\$205,286.09	\$0.00	100.00%
Grand Total:		\$205,286.09	\$55,286.09	\$205,286.09	\$0.00	100.00%
				Target Percent:		91.67%

# City of Lancaster Expense Report for Current Year

B/H

Accounts: 3016-5100-52034 to 3016-5100-52034  
As Of: 1/1/2025 to 11/30/2025

Include Inactive Accounts: No  
Include Pre-Encumbrances: No

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
3016	GENERAL IMPROVEMENT FUND							
						Target Percent:		91.67%
<b>Multi-Purpose Trail</b>								
3016-5100-52034	Multi-Purpose Trail Contractu	\$305,286.09	\$57,214.53	\$58,472.58	\$246,813.51	\$19,130.39	\$227,683.12	25.42%
	Multi-Purpose Trail Totals:	<u>\$305,286.09</u>	<u>\$57,214.53</u>	<u>\$58,472.58</u>	<u>\$246,813.51</u>	<u>\$19,130.39</u>	<u>\$227,683.12</u>	25.42%
3016 Total:		<u>\$305,286.09</u>	<u>\$57,214.53</u>	<u>\$58,472.58</u>	<u>\$246,813.51</u>	<u>\$19,130.39</u>	<u>\$227,683.12</u>	25.42%
Grand Total:		<u>\$305,286.09</u>	<u>\$57,214.53</u>	<u>\$58,472.58</u>	<u>\$246,813.51</u>	<u>\$19,130.39</u>	<u>\$227,683.12</u>	25.42%
						Target Percent:		91.67%

**Journal Entries for invoice paid on City's behalf**

Date Paid: 7/23/2025

Account # PID 122006      **Fees for:**      City of Lancaster from Ewing St to Community Action Facility  
Project: FAI US 22 15.58

**Amount paid**      188.06      **Vendor**      08630  
**Vendor name**      DLZ Ohio Inc

**Revenue Budget**

Account #      3016.0000.49086      \$      188.06      Batch #      \_\_\_\_\_

**Expense Budget**

Account #      3016.5100.52034      \$      188.06      Batch #      \_\_\_\_\_

**Memo Receipt**

Account #      3016.0000.49086      \$      188.06      Batch #      \_\_\_\_\_      MR -

**Memo Expense**

Account #      3016.5100.52034      \$      188.06      Batch #      N/A      EJ -

\* be sure that there was not a budget already set before adding the revenue and expense budget

\*\* Run Before and After reports for Revenue and Expense

\*\*\*BE SURE TO GIVE ALL INVOICE TO PAULA ONCE EXPENSED ALONG WITH FIXED ASSET FORM\*\*

Copies to:      Treasurer  
                  Project Folder  
                  Finance Folder

Revenue Receipt:      Enineering mailbox

Project ID   NULL PID 122006  NULL

Navigation icons: back, forward, search, Page Width, print, Find | Next

**Ohio Department of Transportation  
Capital Program Payments**

**Notice to ODOT's LPA Subrecipients and External Auditors – April 15, 2024**

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DLZ OHIO INC ( 0000049172 )		122006	PID#122006-6-000226989	08/11/2025	08/14/2025	6,129.74
DLZ OHIO INC ( 0000049172 )		122006	PID#122006-5-000226889	07/17/2025	07/23/2025	188.06
DLZ OHIO INC ( 0000049172 )		122006	PID#122006-4-226215	06/09/2025	06/12/2025	1,382.54 ✓
DLZ OHIO INC ( 0000049172 )		122006	PID#122006-3-225130	02/07/2025	02/13/2025	53,903.55 ✓
DLZ OHIO INC ( 0000049172 )		122006	PID#122006-2-224214	11/27/2024	12/04/2024	11,992.86
DLZ OHIO INC ( 0000049172 )		122006	PID#122006-1-223775	11/07/2024	11/14/2024	3,251.70
Total Payment						60,470.51

Run Date 11/21/2025 1:43:12 PM

# City of Lancaster Revenue Report

B/4

Accounts: 3016-0000-49086 to 3016-0000-49086

As Of: 1/1/2025 to 11/30/2025

Account Access Group: N/A

Include Inactive Accounts: No

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
3016	GENERAL IMPROVEMENT FUND			Target Percent:		91.67%
<b>Revenue</b>						
3016-0000-49086	Transfers / General Fund / Multi-purpose T	\$205,286.09	\$55,286.09	\$205,286.09	\$0.00	100.00%
	Revenue Totals:	\$205,286.09	\$55,286.09	\$205,286.09	\$0.00	100.00%
3016 Total:		\$205,286.09	\$55,286.09	\$205,286.09	\$0.00	100.00%
Grand Total:		\$205,286.09	\$55,286.09	\$205,286.09	\$0.00	100.00%
				Target Percent:		91.67%

# City of Lancaster Expense Report for Current Year

B/4

Accounts: 3016-5100-52034 to 3016-5100-52034  
As Of: 1/1/2025 to 11/30/2025

Include Inactive Accounts: No  
Include Pre-Encumbrances: No

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
3016	GENERAL IMPROVEMENT FUND							
						Target Percent:	91.67%	
<b>Multi-Purpose Trail</b>								
3016-5100-52034	Multi-Purpose Trail Contractu	\$305,286.09	\$57,214.53	\$58,472.58	\$246,813.51	\$19,130.39	\$227,683.12	25.42%
	Multi-Purpose Trail Totals:	\$305,286.09	\$57,214.53	\$58,472.58	\$246,813.51	\$19,130.39	\$227,683.12	25.42%
3016 Total:		<u>\$305,286.09</u>	<u>\$57,214.53</u>	<u>\$58,472.58</u>	<u>\$246,813.51</u>	<u>\$19,130.39</u>	<u>\$227,683.12</u>	25.42%
Grand Total:		\$305,286.09	\$57,214.53	\$58,472.58	\$246,813.51	\$19,130.39	\$227,683.12	25.42%
						Target Percent:	91.67%	

**Journal Entries for invoice paid on City's behalf**

Date Paid: 8/14/2025

Account # PID 122006      **Fees for:**      City of Lancaster from Ewing St to Community Action Facility  
Project: FAI US 22 15.58

**Amount paid**      6,129.74      **Vendor**      08630  
**Vendor name**      DLZ Ohio Inc

**Revenue Budget**

Account #      3016.0000.49086      \$ 6,129.74      Batch #      \_\_\_\_\_

**Expense Budget**

Account #      3016.5100.52034      \$ 6,129.74      Batch #      \_\_\_\_\_

**Memo Receipt**

Account #      3016.0000.49086      \$ 6,129.74      Batch #      \_\_\_\_\_      MR -

**Memo Expense**

Account #      3016.5100.52034      \$ 6,129.74      Batch #      N/A      EJ -

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                 Project Folder  
                 Finance Folder  
Revenue Receipt:      Eneineering mailbox

Project ID   NULL PID   NULL

Navigation icons: Home, Back, Forward, Refresh, Page Width, Save, Print, Find | Next

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**Capital Program Payments**

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DLZ OHIO INC ( 0000049172 )		122006	PID#122006-1-223775	11/07/2024	11/14/2024	3,251.70
Total Payment						80,470.51

Run Date 11/21/2025 1:43:12 PM

# City of Lancaster Revenue Report

B/4

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As Of: 1/1/2025 to 11/30/2025

Account Access Group: N/A

Include Inactive Accounts: No

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3016 Total:		\$205,286.09	\$55,286.09	\$205,286.09	\$0.00	100.00%
Grand Total:		\$205,286.09	\$55,286.09	\$205,286.09	\$0.00	100.00%
				Target Percent:		91.67%

# City of Lancaster Expense Report for Current Year



Accounts: 3016-5100-52034 to 3016-5100-52034  
As Of: 1/1/2025 to 11/30/2025

Include Inactive Accounts: No  
Include Pre-Encumbrances: No

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
3016	GENERAL IMPROVEMENT FUND						Target Percent:	91.67%
<b>Multi-Purpose Trail</b>								
3016-5100-52034	Multi-Purpose Trail Contractu	\$305,286.09	\$57,214.53	\$58,472.58	\$246,813.51	\$19,130.39	\$227,683.12	25.42%
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Grand Total:		\$305,286.09	\$57,214.53	\$58,472.58	\$246,813.51	\$19,130.39	\$227,683.12	25.42%
							Target Percent:	91.67%

**Journal Entries for invoice paid on City's behalf**

Date Paid: 9/25/2025

Account # PID 120485      **Fees for:**      Resurfacing and related roadway work of Boving Rd; S. Broad and Hamburg Rd.  
Project: FAI CR 48/90/555 VAR

**Amount paid**      63,065.62      **Vendor**      04445  
**Vendor name**      Kokosing Contruction Co Inc

**Revenue Budget**

Account #      2009.0000.49000      \$ 63,065.62      Batch #           

**Expense Budget**

Account #      2009.7500.52034      \$ 63,065.62      Batch #           

**Memo Receipt**

Account #      2009.0000.49000      \$ 63,065.62      Batch #                 MR -

**Memo Expense**

Account #      2009.7500.52034      \$ 63,065.62      Batch # N/A      EJ -

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Copies to:      Treasurer  
                   Project Folder  
                   Finance Folder

Revenue Receipt:      Enineering mailbox

REPORTS:

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Project ID	120485	PID	120485
Project Name	Ohio Department of Transportation Capital Program Payments		
Project Start Date	09/22/2025	Project End Date	06/09/2025
Project Status	Active		

Project ID:  PID:

Page 1 of 1 | Page Width:  | Find | Next

**Ohio Department of Transportation  
Capital Program Payments**

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Contract Number	Project ID	Fiscal Year	Transaction Date	Amount
KOKOSING CONSTRUCTION CO INC ( 0000045855 )	25N061	120485	25N061-2	63,065.62
KOKOSING CONSTRUCTION CO INC ( 0000045855 )	25N061	120485	25N061-1	42,807.384
Total amount				105,873.004

Run Date 10/2/2025 11:08:51 AM

TEMPORARY ORDINANCE NO. 51-25

PERMANENT ORDINANCE NO. 51-25

AN ORDINANCE PROVIDING FOR THE ISSUANCE AND SALE OF NOTES IN THE MAXIMUM PRINCIPAL AMOUNT OF ONE HUNDRED EIGHTY THOUSAND DOLLARS (\$180,000.00), IN ANTICIPATION OF THE ISSUANCE OF BONDS, FOR THE PURPOSE OF PAYING THE COSTS OF THE RENOVATION OF AN EXISTING BUILDING FOR USE BY THE CITY'S MUNICIPAL COURT, TOGETHER WITH ALL NECESSARY APPURTENANCES THERETO, AND DECLARING AN EMERGENCY

WHEREAS, pursuant to Ordinance No. 45-24 passed November 25, 2024, notes in anticipation of bonds in the principal amount of Three Hundred Sixty Thousand Dollars (\$360,000.00), dated December 13, 2024 (the "Outstanding Notes"), were issued for the purpose described in Section 1, to mature on December 12, 2025; and

WHEREAS, this Council finds and determines that the City should retire the Outstanding Notes with the proceeds of the Notes described in Section 3 and other funds available to the City; and

WHEREAS, the Auditor, as fiscal officer of this City, has certified to this Council that the estimated life or period of usefulness of the Improvement described in Section 1 is at least five (5) years, the estimated maximum maturity of the Bonds described in Section 1 is fourteen (14) years, and the maximum maturity of the Notes described in Section 3, to be issued in anticipation of the Bonds is December 22, 2035; now, therefore,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LANCASTER, STATE OF OHIO:

SECTION 1. It is necessary to issue bonds of this City in the maximum principal amount of One Hundred Eighty Thousand Dollars (\$180,000.00) (the "Bonds") for the purpose of paying the costs of the renovation of an existing building for use by the City's Municipal Court, together with all necessary appurtenances thereto (the "Improvement").

SECTION 2. The Bonds shall be dated approximately December 1, 2026, shall bear interest at the now estimated rate of 6.00% per year, payable semiannually until the principal amount is paid, and are estimated to mature in fourteen (14) annual principal installments on December 1 of each year and in such amounts that the total principal and interest payments on the Bonds in any fiscal year in which principal is payable, shall be substantially equal. The first principal payment of the Bonds is estimated to be December 1, 2027.

SECTION 3. It is necessary to issue and this Council determines that notes in the maximum principal amount of One Hundred Eighty Thousand Dollars (\$180,000.00) (the "Notes") shall be issued in anticipation of the issuance of the Bonds for the purpose described in Section 1 and to retire, together with other funds available to the City, the Outstanding Notes and to pay any financing costs. The principal amount of Notes to be issued (not to exceed the stated maximum amount) shall be determined by the Auditor in the certificate awarding the

Notes in accordance with Section 6 of this Ordinance (the "Certificate of Award") as the amount which, along with other available funds of the City, is necessary to provide for the retirement of the Outstanding Notes and to pay any financing costs. The Notes shall be dated the date of issuance and shall mature not more than one year following the date of issuance, provided that the Auditor shall establish the maturity date in the Certificate of Award. The Notes shall bear interest at a rate or rates not to exceed 7.00% per year (computed on the basis of a 360-day year consisting of twelve 30-day months or such other basis as shall be determined by the Auditor in the Certificate of Award), payable at maturity and until the principal amount is paid or payment is provided for. The rate or rates of interest on the Notes shall be determined by the Auditor in the Certificate of Award in accordance with Section 6 of this Ordinance.

SECTION 4. The debt charges on the Notes shall be payable in lawful money of the United States of America or in Federal Reserve funds of the United States of America as determined by the Auditor in the Certificate of Award, and shall be payable, without deduction for services of the City's paying agent, at the office of the Auditor or a bank or trust company designated by the Auditor in the Certificate of Award after determining that the payment at that bank or trust company will not endanger the funds or securities of the City and that proper procedures and safeguards are available for that purpose or at the office of the Auditor if agreed to by the Auditor and the original purchaser (the "Paying Agent"). The Auditor is authorized, to the extent necessary or appropriate, to enter into an agreement with the Paying Agent in connection with the services to be provided by the Paying Agent after determining that the signing thereof will not endanger the funds or securities of the City.

SECTION 5. The Notes shall be signed by the Mayor and the Auditor in the name of the City and in their official capacities, provided that one of those signatures may be a facsimile. The Notes shall be issued in minimum denominations of One Hundred Thousand Dollars (\$100,000.00) or any integral multiples of Five Thousand (\$5,000.00) in excess thereof (and may be issued in denominations in such amounts in excess thereof as requested by the original purchaser and approved by the Auditor) and with numbers as requested by the original purchaser and approved by the Auditor. The entire principal amount may be represented by a single note and may be issued as fully registered securities (for which the Auditor will serve as note registrar) and in book entry form as described below, or other uncertificated form in accordance with Section 9.96 and Chapter 133 of the Ohio Revised Code if it is determined by the Auditor that issuance of fully registered securities in that form will facilitate the sale and delivery of the Notes. The Notes shall not have coupons attached, shall be transferable and numbered as determined by the Auditor and shall express upon their faces the purpose, in summary terms, for which they are issued and that they are issued pursuant to this Ordinance. The principal and interest on the Notes shall be payable by check or draft mailed by the City to the registered holder of the Notes at close of business on the maturity date of the Notes at the registered holder's address as it appears on the note register; provided, however, the City may enter into an agreement with the registered holder of the Notes, providing for making the payment to the purchaser of principal and interest on the Notes at a place and in a manner (including wire transfer of federal funds) other than as provided in this Ordinance, without prior presentation or surrender of the Notes. Upon receipt of the principal and interest payments at maturity on the Notes, the registered holder thereof shall cancel the notes and deliver them to the City.

Notwithstanding any other provisions of this Ordinance, if the Auditor determines in the Certificate of Award that it is in the best interest of and financially advantageous to the City, the Notes may be issued in book entry form in accordance with the following provisions of this Section.

“Book entry form” or “book entry system” means a form or system under which (a) the ownership of beneficial interests in the Notes and the principal of and interest on the Notes may be transferred only through a book entry, and (b) a single physical Note certificate in fully registered form is issued by the City and payable only to a Depository or its nominee as registered owner, with the certificate deposited with and “immobilized” in the custody of the Depository or its designated agent for that purpose. The book entry maintained by others than the City is the record that identifies the owners of beneficial interests in the Notes and that principal and interest.

“Depository” means any securities depository that is a clearing agency registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934, operating and maintaining, with its Participants or otherwise, a book entry system to record ownership of beneficial interests in the Notes or the principal of and interest on the Notes, and to effect transfers of the Notes, in book entry form, and includes and means initially The Depository Trust Company (a limited purpose trust company), New York, New York.

“Participant” means any participant contracting with a Depository under a book entry system and includes securities brokers and dealers, banks and trust companies and clearing corporations.

The Notes may be issued to a Depository for use in a book entry system and, if and as long as a book entry system is utilized, (a) the Notes may be issued in the form of a single Note made payable to the Depository or its nominee and immobilized in the custody of the Depository or its agent for that purpose; (b) the beneficial owners in book entry form shall have no right to receive the Notes in the form of physical securities or certificates; (c) ownership of beneficial interests in book entry form shall be shown by book entry on the system maintained and operated by the Depository and its Participants, and transfers of the ownership of beneficial interests shall be made only by book entry by the Depository and its Participants; and (d) the Notes as such shall not be transferable or exchangeable, except for transfer to another Depository or to another nominee of a Depository, without further action by the City.

If any Depository determines not to continue to act as a Depository for the Notes for use in a book entry system, the Auditor may attempt to establish a securities depository/book entry relationship with another qualified Depository. If the Auditor does not or is unable to do so, the Auditor, after making provision for notification of the beneficial owners by the then Depository and any other arrangements deemed necessary, shall permit withdrawal of the Notes from the Depository, and shall cause the Notes in bearer or payable form to be signed by the officers authorized to sign the Notes and delivered to the assigns of the Depository or its nominee, all at the cost and expense (including any costs of printing), if the event is not the result of City action or inaction, of those persons requesting such issuance.

The Auditor is also hereby authorized and directed, to the extent necessary or required, to enter into any agreements determined necessary in connection with the book entry system

for the Notes, after determining that the signing thereof will not endanger the funds or securities of the City.

SECTION 6. The Notes shall be sold at not less than par plus accrued interest (if any) at private sale by the Auditor in accordance with law and the provisions of this Ordinance and the Certificate of Award. The Auditor shall sign the Certificate of Award referred to in Section 3 fixing the interest rate or rates which the Notes shall bear and evidencing that sale to the original purchaser, cause the Notes to be prepared, and have the Notes signed and delivered, together with a true transcript of proceedings with reference to the issuance of the Notes if requested by the original purchaser, to the original purchaser upon payment of the purchase price. The Mayor, the Auditor, the Director of Law, the Treasurer, the Clerk of Council and other City officials, as appropriate, and any person serving in an interim or acting capacity for any such official, each are authorized and directed to sign any transcript certificates, financial statements and other documents and instruments and to take such actions as are necessary or appropriate to consummate the transactions contemplated by this Ordinance. The Auditor is authorized, if it is determined to be in the best interest of the City, to combine the issue of Notes with one or more other note issues of the City into a consolidated note issue pursuant to Section 133.30(B) of the Ohio Revised Code.

SECTION 7. The proceeds from the sale of the Notes received by the City (or withheld by the original purchaser on behalf of the City) shall be paid into the proper fund or funds, and those proceeds are appropriated and shall be used for the purpose for which the Notes are being issued. The Certificate of Award may authorize the original purchaser to withhold certain proceeds from the sale of the Notes to provide for the payment of certain financing costs on behalf of the City. Any portion of those proceeds received by the City (after payment of those financing costs) representing premium or accrued interest shall be paid into the Bond Retirement Fund.

SECTION 8. The City shall use reasonable efforts to sell and issue the Bonds or renewal notes at such times, in such amounts and bearing interest at such rates, and containing such additional provisions, as may be necessary to provide sufficient moneys to pay all the debt charges on the Notes when due after allowing for any other funds that may be lawfully available and appropriated for that purpose. The par value to be received from the sale of the Bonds or of any renewal notes and any excess funds resulting from the issuance of the Notes shall, to the extent necessary, be used to pay the debt charges on the Notes at maturity and are pledged for that purpose.

SECTION 9. During the year or years in which the Notes are outstanding, there shall be levied on all the taxable property in the City, in addition to all other taxes, the same tax that would have been levied if the Bonds had been issued without the prior issuance of the Notes. The tax shall be within the ten-mill limitation imposed by law, shall be and is ordered computed, certified, levied and extended upon the tax duplicate and collected by the same officers, in the same manner, and at the same time that taxes for general purposes for each of those years are certified, levied, extended and collected, and shall be placed before and in preference to all other items and for the full amount thereof. The proceeds of the tax levy shall be placed in the Bond Retirement Fund, which is irrevocably pledged for the payment of the debt charges on the Notes or the Bonds when and as the same fall due.

In each year to the extent receipts from the City's municipal income tax are available for the payment of the debt charges on the Notes or the Bonds and are appropriated for that purpose, the amount of the property tax described above shall be reduced by the amount of such receipts so available and appropriated in compliance with the following covenant. To the extent necessary, the debt charges on the Notes or the Bonds shall be paid from municipal income taxes of the City lawfully available therefor under the Constitution and the laws of the State of Ohio; and the City hereby covenants, subject and pursuant to such authority, including particularly Section 133.05(B)(7) of the Ohio Revised Code, to appropriate annually from such municipal income taxes such amount as is necessary to meet such annual debt charges.

Nothing in the preceding paragraph in any way diminishes the irrevocable pledge of the full faith and credit and general property taxing power of the City to the prompt payment of the debt charges on the Notes or the Bonds.

SECTION 10. The City covenants that it will use, and will restrict the use and investment of, the proceeds of the Notes in such manner and to such extent as may be necessary so that (a) the Notes will not (i) constitute private activity bonds or arbitrage bonds under Sections 141 or 148 of the Internal Revenue Code of 1986, as amended (the "Code") or (ii) be treated other than as bonds the interest on which is excluded from gross income under Section 103 of the Code, and (b) the interest on the Notes will not be an item of tax preference under Section 57 of the Code.

The City further covenants that (a) it will take or cause to be taken such actions that may be required of it for the interest on the Notes to be and remain excluded from gross income for federal income tax purposes, (b) it will not take or authorize to be taken any actions that would adversely affect that exclusion, and (c) it, or persons acting for it, will, among other acts of compliance, (i) apply the proceeds of the Notes to the governmental purpose of the borrowing, (ii) restrict the yield on investment property, (iii) make timely and adequate payments to the federal government, (iv) maintain books and records and make calculations and reports and (v) refrain from certain uses of those proceeds, and, as applicable, of property financed with such proceeds, all in such manner and to the extent necessary to assure such exclusion of that interest under the Code.

The Auditor, as fiscal officer of the City, or any other officer of the City having responsibility for issuance of the Notes is hereby authorized (a) to make or effect any election, selection, designation, choice, consent, approval, or waiver on behalf of the City with respect to the Notes as the City is permitted to or required to make or give under the federal income tax laws, including, without limitation thereto, any of the elections available under Section 148 of the Code, for the purpose of assuring, enhancing or protecting favorable tax treatment or status of the Notes or interest thereon or assisting compliance with requirements for that purpose, reducing the burden or expense of such compliance, reducing the rebate amount or payments or penalties with respect to the Notes, or making payments of special amounts in lieu of making computations to determine, or paying, excess earnings as rebate, or obviating those amounts or payments with respect to the Notes, which action shall be in writing and signed by the officer, (b) to take any and all other actions, make or obtain calculations, make payments, and make or give reports, covenants and certifications of and on behalf of the City, as may be appropriate to assure the exclusion of interest from gross income and the intended tax status of the Notes, and (c) to give one or more appropriate certificates of the City, for inclusion in the

transcript of proceedings for the Notes, setting forth the reasonable expectations of the City regarding the amount and use of all the proceeds of the Notes, the facts, circumstances and estimates on which they are based, and other facts and circumstances relevant to the tax treatment of the interest on and the tax status of the Notes. The Auditor or any other officer of the City having responsibility for issuance of the Notes is specifically authorized to designate the Notes as "qualified tax-exempt obligations" if such designation is applicable and desirable, and to make any related necessary representations and covenants.

Each covenant made in this Section with respect to the Notes is also made with respect to all issues any portion of the debt service on which is paid from proceeds of the Notes (and, if different, the original issue and any refunding issues in a series of refundings), to the extent such compliance is necessary to assure the exclusion of interest on the Notes from gross income for federal income tax purposes, and the officers identified above are authorized to take actions with respect to those issues as they are authorized in this Section to take with respect to the Notes.

SECTION 11. The Auditor is authorized to request a rating for the Notes from Moody's Ratings or S&P Global Ratings, or both, as the Auditor determines is in the best interest of the City. The expenditure of the amounts necessary to secure any such ratings as well as to pay the other financing costs (as defined in Section 133.01 of the Ohio Revised Code) in connection with the Notes is hereby authorized and approved and the amounts necessary to pay those costs are hereby appropriated from the proceeds of the Notes, if available, and otherwise from available moneys in the General Fund.

SECTION 12. The legal services of the law firm of Squire Patton Boggs (US) LLP are hereby retained. Those legal services shall be in the nature of legal advice and recommendations as to the documents and the proceedings in connection with the authorization, sale and issuance of the Notes and securities issued in renewal of the Notes and rendering at delivery related legal opinions, all as set forth in the form of engagement letter from that firm which is now on file in the office of the Clerk of Council. In providing those legal services, as an independent contractor and in an attorney-client relationship, that firm shall not exercise any administrative discretion on behalf of this City in the formulation of public policy, expenditure of public funds, enforcement of laws, rules and regulations of the State of Ohio, any county or municipal corporation or of this City, or the execution of public trusts. For those legal services, that firm shall be paid just and reasonable compensation and shall be reimbursed for actual out-of-pocket expenses incurred in providing those legal services. The Auditor is authorized and directed to make appropriate certification as to the availability of funds for those fees and any reimbursement and to issue an appropriate order for their timely payment as written statements are submitted by that firm. The amounts necessary to pay those fees and any reimbursement are hereby appropriated from the proceeds of the Notes, if available, and otherwise from available moneys in the General Fund.

SECTION 13. The Clerk of Council is directed to promptly deliver a certified copy of this Ordinance to the County Auditor of Fairfield County, Ohio.

SECTION 14. This Council determines that all acts and conditions necessary to be done or performed by the City or to have been met precedent to and in the issuing of the Notes in order to make them legal, valid and binding general obligations of the City have been

performed and have been met, or will at the time of delivery of the Notes have been performed and have been met, in regular and due form as required by law; that the full faith and credit and general property taxing power (as described in Section 9) of the City are pledged for the timely payment of the debt charges on the Notes; and that no statutory or constitutional limitation of indebtedness or taxation will have been exceeded in the issuance of the Notes.

SECTION 15. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council or any of its committees, and that all deliberations of this Council and of any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law, including Section 121.22 of the Ohio Revised Code.

SECTION 16. This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the City, and for the further reason that this Ordinance is required to be immediately effective in order to issue and sell the Notes, which is necessary to enable the City to timely retire the Outstanding Notes and thereby preserve its credit; wherefore, this Ordinance shall be in full force and effect immediately upon its passage and approval by the Mayor.

Passed: 10-20-2025 after 3 reading. Vote: Yeas 9 Nays 0

Approved: October 20, 2025

Clerk: [Signature]

[Signature]  
President of Council

[Signature]  
Mayor

Offered by: [Signature]

Second by: [Signature]

Requested by Finance Committee

I, Anitra Scott, Clerk of Council do hereby certify that on \_\_\_\_\_, 2025 the Lancaster Eagle Gazette published the summary of this ordinance in accordance with Ohio Revised Code 731.24.

\_\_\_\_\_  
Clerk of Council

TEMPORARY RESOLUTION NO. 93-25

PERMANENT RESOLUTION NO. 97-25

A RESOLUTION TO APPROPRIATE FROM THE UNENCUMBERED BALANCE AND AMEND THE CERTIFICATE OF APPROPRIATIONS WITH THE COUNTY AUDITOR IN THE INCOME TAX FUND (2016)

WHEREAS, the Income Tax Department has benefitted from robust collections in 2025, the City Income Tax Department is requesting an additional income tax split; now, therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF LANCASTER, STATE OF OHIO:

SECTION 1. That the City Auditor shall hereby amend the Certificate of Appropriations with the County Auditor in the amount of Five Million Dollars (\$5,000,000.00) in the Income Tax Fund (2016).

SECTION 2. That the City Auditor shall hereby appropriate from the unencumbered balance in the following expense accounts:

1.30% PORTION VOTER APPROVED		
2051.0000.49095	Police & Fire Levy	\$ 978,260.87
2046.0000.49083	2005 Fire Levy	\$ 326,086.96
2047.0000.49089	Police & Fire	\$ 978,260.87
2012.0000.49088	Parks Dept	<u>\$ 543,478.26</u>
		<b>\$2,826,086.96</b>
1% PORTION		
1001.0000.49088	General	\$1,913,043.47
3020.0000.49088	Capital Improvement	\$ 217,391.31
3015.0000.49088	Parks Improv Fund	\$ 21,739.13
2007.0000.49088	Cemetery	<u>\$ 21,739.13</u>
		<b>\$2,173,913.04</b>
	<b>Total Distribution</b>	<b>\$5,000,000.00</b>

SECTION 3. That this resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed: 12-1-2025 after 3 reading. Vote: Yeas 10 Nays 0

Date Approved: December 1, 2025

Clerk: [Signature] President of Council

[Signature] Mayor

Offered by: [Signature]

Second by: [Signature]

Requested by Finance Committee

TEMPORARY RESOLUTION NO. 82-25

PERMANENT RESOLUTION NO. 80-25

A RESOLUTION TO APPROPRIATE FROM THE UNENCUMBERED BALANCE AND AMEND THE CERTIFICATE OF APPROPRIATIONS WITH THE COUNTY AUDITOR IN THE GENERAL FUND (1001)

WHEREAS, due to higher than average postage expenses in the Clerk of Court's Office, the Clerk needs an additional Thirty-Seven Thousand Dollars (\$37,000.00) from the General Fund to cover the anticipated cost of postage through the end of 2025; now, therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF LANCASTER, STATE OF OHIO:

SECTION 1. That the City of Lancaster Auditor shall amend the Certificate of Appropriations with the County Auditor in the amount of Thirty-Seven Thousand Dollars (\$37,000.00) in the General Fund (1001).

SECTION 2. That the City of Lancaster Auditor shall appropriate from the unencumbered balance in the amount of Thirty-Seven Thousand Dollars (\$37,000.00) in expense account 1001.2250.53007 (Municipal Clerk- Postage).

SECTION 3. That this resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed: 10/06/2025 after 2 reading. Vote: Yeas 8 Nays 0

Date Approved: October 06, 2025

Clerk: [Signature] President of Council  
Jon A. McDaniel

Mayor

Offered by: [Signature]

Second by: [Signature]

Requested by Finance Committee

TEMPORARY RESOLUTION NO. 95-25\*

PERMANENT RESOLUTION NO. 99-25

A RESOLUTION TO AMEND APPROPRIATION BUDGETS THEN AMEND THE CERTIFICATE OF OTHER SOURCES AND APPROPRIATIONS WITH THE COUNTY AUDITOR AND TO DECLARE AN EMERGENCY

WHEREAS, the 2025 Expense Budgets must be brought in line as to not exceed the actual cash on hand, which is monitored by the State Auditors; and

WHEREAS, the City must also report any revenue and expense budget changes to the County Auditor due to the County Auditor keeping a record of the City's Revenue Budget Estimates and Expense Budgets, to ensure the City Auditor and County Auditor's records match at the end of the year; and

WHEREAS, the Sanitation Department needs to add additional funds to its hauling expense account 6005.6310.52005 for municipal solid waste (MSW) removal; and

WHEREAS, the Sanitation Department is experiencing a large increase in MSW tonnage from debris being brought into the station resulting in higher hauling expenses than previously estimated; and

WHEREAS, in order to remove this MSW from the transfer station additional funds in the amount of One Hundred Thirty Thousand Dollars (\$130,000.00) are being requested to finish out the 2025 budget year; now, therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF LANCASTER, STATE OF OHIO:

SECTION 1. That the City Auditor shall hereby amend the Certificate of Appropriations with the County Auditor in the following funds:

Fund 2021	Lanc Public Transit Program	-\$	32,268.94
Fund 2026	Lanc Community Development	-\$	24,900.00
Fund 2073	CDBG	-\$	947,892.65
Fund 2083	Community Development CHIP	<del>-\$ 127,326.21</del>	<del>-\$ 368,720.21</del>
Fund 3016	General Improvement Fund	-\$	200,000.00
Fund 6019	Stormwater Utility Reserve	-\$	2,199,173.74
Fund 6027	Water Utility Reserve Fund	-\$	9,260,271.50
Fund 6029	Waste Water Utility Reserve Fd	-\$	17,382,785.11
Fund 7010	Fuel Depot Fund	-\$	150,000.00
Fund 8058	JEDD Violet Twp	-\$	5,762.87
<del>Fund 6005</del>	<del>Sanitation Fund</del>	<del>-\$</del>	<del>130,000.00</del>
<b>Total</b>		<del>-\$30,200,381.02</del>	<del>\$30,571,775.02</del>

SECTION 2. That the City of Lancaster Auditor amend appropriations in the following expense accounts:

<b>2021.7100.52053</b>	<b>Public Transit Cash Transfer</b>	<b>-\$</b>	<b>32,268.94</b>
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2026.8030.51052	Health Insurance	- \$	20,000.00
2026.8032.52011	Training Healthy Home	- \$	<u>4,900.00</u>
		- \$	<b>24,900.00</b>
2073.8010.56090	Fed Grant-CDBG	- \$	775,644.15
2073.8011.52034	CDBG – Coronavirus HUD	- \$	<u>172,248.50</u>
		- \$	<b>947,892.65</b>
<b>2083.8020.56090</b>	<b>Home Development Chip Prog</b>	<del>- \$</del>	<del>127,326.21</del> <b>- \$ 368,720.21</b>
<b>3016.5100.52034</b>	<b>Multi-Purpose Trail</b>	- \$	<b>200,000.00</b>
6019.0020.56006	Storm Water Utility Reserve – Various Culvert	- \$	197,837.25
6019.0030.56006	Storm Water Utility Reserve – Curb Repair/Repl	- \$	601,336.49
6019.0040.56006	Storm Water Utility Reserve – Storm Sewer Imp	- \$	400,000.00
6019.0450.56006	CSO Project-Storm Improvements	- \$	<u>1,000,000.00</u>
		- \$	<b>2,199,173.74</b>
6027.0360.55007	OWDA Direct Payments	- \$	7,635,271.50
6027.0360.56003	Miller/water Works Improv	- \$	1,325,000.00
6027.0720.56003	South Water Plt Improv	- \$	<u>300,000.00</u>
		- \$	<b>9,260,271.50</b>
<b>6029.0940.56021</b>	<b>OWDA Reimbursement</b>	- \$	<b>17,382,785.11</b>
<b>7010.1490.53004</b>	<b>Fuel</b>	- \$	<b>150,000.00</b>
<b>8058.9050.54015</b>	<b>JEDD Violet TWP Payment</b>	- \$	<u>5,762.87</u>
	<b>Grand Total</b>	<del>- \$</del>	<del>30,330,381.02</del> <b>- \$ 30,571,775.02</b>

SECTION 3. That the City Auditor shall hereby amend the Certificate of Appropriations with the County Auditor in the Sanitation Fund 6005 in the amount of One Hundred Thirty Thousand Dollars (\$130,000.00).

SECTION 4. That the City Auditor shall hereby amend the appropriations in expense account 6005.6310.52005 (Hauling) in the amount of One Hundred Thirty Thousand Dollars (\$130,000.00).

SECTION 5. That this resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and welfare of the City and for the further reason that 2025 Expense Budgets must be brought in line as to not exceed the actual cash on hand and the City Auditor's records must match the County Auditor's records at the end of the year; wherefore, this resolution shall take effect and be in force immediately upon its adoption and approval by the Mayor.

Passed: 12-1-2025 after 3 reading. Vote: Yeas 10 Nays 0

Date Approved: December 1, 2025

Clerk: [Signature]

[Signature]

President of Council

[Signature]

Mayor

Offered by: [Signature]

Second by: [Signature]

Requested by Finance Committee

TEMPORARY RESOLUTION NO. 94-25

PERMANENT RESOLUTION NO. 98-25

A RESOLUTION TO INCREASE RECEIPTS, APPROPRIATE FROM THE UNENCUMBERED BALANCE AND AMEND THE CERTIFICATE OF OTHER SOURCES AND APPROPRIATIONS WITH THE COUNTY AUDITOR IN THE HOTEL MOTEL FUND (8055)

WHEREAS, there has been an increase in hotel motel collections for 2025; now, therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF LANCASTER, STATE OF OHIO:

SECTION 1. That the City Auditor shall hereby amend the Certificate of Other Sources and Appropriations with the County Auditor in the amount of Forty Thousand Dollars (\$40,000.00) in the Hotel Motel Fund (8055).

SECTION 2. That the City Auditor shall hereby increase receipts in revenue account 8055.0000.41012 (Hotel Motel Tax) in the amount of Forty Thousand Dollars (\$40,000.00).

SECTION 3. That the City of Lancaster Auditor shall appropriate from the unencumbered balance in the following expense accounts:

8055.9010.54005	Visitor & Convention Center/Hotel Motel	\$38,000.00
8055.9010.59000	Trans/General Fund 5% Hotel Motel	<u>\$ 2,000.00</u>
	<b>Total</b>	<b>\$40,000.00</b>

SECTION 4. That this resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed: 12-1-2025 after 3 reading. Vote: Yeas 10 Nays 0

Date Approved: December 1, 2025

Clerk: [Signature]

[Signature]  
President of Council  
[Signature]  
Mayor

Offered by: [Signature]

Second by: [Signature]

Requested by Finance Committee

TEMPORARY RESOLUTION NO. 85-25

PERMANENT RESOLUTION NO. 88-25

A RESOLUTION TO APPROPRIATE FROM THE UNENCUMBERED BALANCE IN THE HEALTH INSURANCE MANAGEMENT FUND (7022), TO AMEND THE CERTIFICATE OF APPROPRIATIONS WITH THE FAIRFIELD COUNTY AUDITOR, AND TO DECLARE AN EMERGENCY

WHEREAS, a budget adjustment is necessary due to an unexpected medical claim of One Million Four Hundred Thousand Dollars (\$1,400,000.00) that was processed at Children's Hospital in September; now, therefore,

BE IT RESOLVED BY COUNCIL OF THE CITY OF LANCASTER, STATE OF OHIO:

SECTION 1. That the City of Lancaster Auditor shall amend the Certificate of Appropriations with the County Auditor for the Health Insurance Management Fund (7022) in the amount of One Million Eight Hundred Thousand Dollars (\$1,800,000.00).

SECTION 2. That the City of Lancaster Auditor shall appropriate from the unencumbered balance in expense account 7022.1860.52012 (Medical Claims) in the amount of One Million Eight Hundred Thousand Dollars (\$1,800,000.00).

SECTION 3. That this resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and welfare of the City and for the further reason that a transfer must occur immediately to ensure funds are available to cover payments out of this account; wherefore, this resolution shall take effect and be in force immediately upon its adoption and approval by the Mayor.

Passed: 11-3-2025 after 3 reading. Vote: Yeas 7 Nays 0

Date Approved: November 3, 2025

Clerk: [Signature] President of Council

[Signature] Mayor

Offered by: [Signature]

Second by: [Signature]

Requested by Administrative Services Committee

TEMPORARY ORDINANCE NO. 68-25

PERMANENT ORDINANCE NO. 60-25

AN ORDINANCE PROVIDING FOR THE ISSUANCE AND SALE OF A REVENUE NOTE IN THE AGGREGATE PRINCIPAL AMOUNT OF ONE HUNDRED EIGHTY-SIX THOUSAND FIVE HUNDRED SEVENTY-SEVEN DOLLARS AND FIFTY-EIGHT CENTS (\$186,577.58) TO REIMBURSE FLAGSTAR BANK, N.A. FOR A DRAW ON THE LETTER OF CREDIT IN CONNECTION WITH COSTS OF IMPROVING ETY ROAD, MEMORIAL DRIVE AND MICHAELS WAY BY GRADING, WIDENING, PAVING, CURBING, AND IMPROVING BRIDGES AND RAILROAD CROSSINGS, RELOCATING UTILITIES, AND INSTALLING SIDEWALKS, TRAFFIC SIGNALS AND SIGNS, AND WATER, SANITARY AND STORM WATER LINES AND FACILITIES, TOGETHER WITH ALL NECESSARY APPURTENANCES THERETO, AND DECLARING AN EMERGENCY

WHEREAS, pursuant to Ordinance No. 39-06 (the "TIF Ordinance"), passed by this Council on September 11, 2006, the City declared certain improvements to certain property (the "Property") to be a public purpose, exempting portions of the value of those improvements from real property taxes, specified that certain public infrastructure improvements, including the improvements described in Section 1 (the "Improvements"), would benefit that property, requiring the owners of the Property to make service payments in lieu of taxes (the "Service Payments"), creating the Ety Road Municipal Tax Increment Equivalent Fund (the "TIF Fund"), and authorizing a Tax Increment Financing Agreement (the "TIF Agreement") by and among the City, Island Capital Investment Group, LLC ("Island Capital"), Menard, Inc. ("Menard"), RLG Lancaster Ltd. ("RLG Lancaster"), GCG Lancaster Ltd. ("GCG Lancaster"), Anchor Lancaster, LLC ("Anchor Lancaster" and together with RLG Lancaster and GCG Lancaster, "RG/Anchor") and Wal-Mart Stores East, LP ("Wal-Mart", and together with Island Capital, Menard and RG/Anchor, the "TIF Parties"); and

WHEREAS, the City has previously issued general obligation notes and bonds to pay costs of the Improvements as required by the TIF Agreement (such notes and bonds are collectively referred to herein as the "Debt"); and

WHEREAS, pursuant to the TIF Agreement, the City previously drew upon a letter of credit provided by Flagstar Bank, FSB to Island Capital (the "Letter of Credit") for the payment of a portion of the Debt; and

WHEREAS, pursuant to Ordinance No. 47-24 passed by this Council on November 25, 2024, the City issued a note (the "Outstanding Island Capital TIF Note") in the amount of \$221,964.23 dated December 31, 2024 and maturing on December 31, 2025 to reimburse Flagstar Bank, N.A., as successor to Flagstar Bank, FSB ("Flagstar"), as successor to Island Capital, for the prior draw on the Letter of Credit, being an amount equal to the draw on the Letter of Credit, plus accrued interest, minus any repayments by the City; and

WHEREAS, the Outstanding Island Capital TIF Note is payable solely from amounts on deposit in the TIF Fund and available for that purpose pursuant to Section 4.3 of the TIF Agreement; and

WHEREAS, on December 31, 2025, to the extent amounts on deposit in the TIF Fund are not available to pay the principal of and interest on the Outstanding Island Capital TIF Note, the City is required to issue a new note to Flagstar in an amount equal to the unpaid principal of and interest on the Outstanding Island Capital TIF Note, and such new Island Capital TIF Note is to bear interest at a rate equal to the interest rate on the City's Debt; and

WHEREAS, approximately \$44,265.22 of funds available on deposit in the TIF Fund available to pay a portion of the principal of and all of the interest on the Outstanding Island Capital TIF Note; now, therefore,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LANCASTER, STATE OF OHIO:

SECTION 1. It is necessary to issue and this Council determines that a revenue note in the aggregate principal amount of \$186,577.58 (the "Island Capital TIF Note") shall be issued to reimburse Flagstar for a draw on the Letter of Credit in connection with costs of improving Ety Road, Memorial Drive and Michaels Way by grading, widening, paving, curbing, and improving bridges and railroad crossings, relocating utilities, and installing sidewalks, traffic signals and signs, and water, sanitary and storm water lines and facilities, together with all necessary appurtenances thereto and to retire the Outstanding Island Capital TIF Note and to pay any financing costs. The Island Capital TIF Note shall be secured solely by monies on deposit in the TIF Fund. The Island Capital TIF Note shall be issued pursuant to the Constitution of the State, the Ohio Revised Code and this Ordinance.

SECTION 2. The Island Capital TIF Note shall be dated December 31, 2025 and shall mature on December 31, 2026. The Island Capital TIF Note shall bear interest at a rate of 4.000% per year (computed on the basis of a 360-day year consisting of twelve 30-day months), payable at maturity and until the principal amount is paid or payment is provided for.

SECTION 3. The Treasurer of the City is hereby appointed to act as the initial note registrar and paying agent for the Island Capital TIF Note (the "Paying Agent"). The principal of and interest on the Island Capital TIF Note shall be payable when due in Federal Reserve funds of the United States of America, without deduction for the services of the Paying Agent as paying agent, upon presentation and surrender of the Island Capital TIF Note at the main office of the Paying Agent.

SECTION 4. The Island Capital TIF Note shall be signed by the Mayor and the Auditor, in the name of the City and in their official capacities; provided that either or both of those signatures may be a facsimile. The Island Capital TIF Note shall be issued as a single note to Flagstar, or its successors or assigns, in the aggregate principal amount of the Island Capital TIF Note. The Island Capital TIF Note shall not have coupons attached, shall be numbered as determined by the Auditor and shall express upon its face the purpose, in summary terms, for which it is issued and that it is issued pursuant to this Ordinance.

SECTION 5. The Island Capital TIF Note shall be sold and delivered by the Auditor to Flagstar in exchange for its delivery of the Outstanding Island Capital TIF Note to the Treasurer in accordance with law and the provisions of this Ordinance and the TIF Agreement and payment by the City to Flagstar of an amount needed to pay a portion of the principal and all of the accrued interest due on the Outstanding Island Capital TIF Note, which amount shall be determined by the Auditor to be in the best interests of the City. The Auditor shall cause

the Island Capital TIF Note to be prepared, and have the Island Capital TIF Note signed and delivered, together with a true transcript of proceedings with reference to the issuance of the Island Capital TIF Note if requested by Flagstar. The Mayor, the Auditor, the Clerk of Council and other City officials, as appropriate, each are authorized and directed to sign any transcript certificates, financial statements and other documents and instruments and to take such actions as are necessary or appropriate to consummate the transactions contemplated by this Ordinance.

SECTION 6. The proceeds from the sale of the Island Capital TIF Note shall be deemed to have been paid into the TIF Fund and those proceeds are appropriated and shall be used to retire the Outstanding Island Capital TIF Note.

SECTION 7. The par value to be received from the sale of any renewal notes or bonds and any excess funds resulting from the issuance of the Island Capital TIF Note shall, to the extent necessary, be used to pay the principal of and interest on the Island Capital TIF Note at maturity and are pledged for that purpose.

SECTION 8. The Island Capital TIF Note is a special obligation of the City. The principal of and interest on the Island Capital TIF Note is payable solely from the proceeds of any bonds (including any renewal bond anticipation notes) and by a pledge of and lien on monies on deposit in the TIF Fund established by the TIF Ordinance and the TIF Agreement. If any monies remain in the TIF Fund following the payment of the principal of and interest on the Island Capital TIF Note, then those remaining monies may be used for any other lawful purpose.

The City hereby covenants and agrees to diligently pursue the collection of the Service Payments required pursuant to the TIF Ordinance, including taking all lawful actions necessary to claim and maintain the exemption from real property taxation granted by the TIF Ordinance and taking all lawful actions as are necessary and advisable to collect delinquent Service Payments and to deposit those Service Payments into the TIF Fund for the purpose of paying the principal of and interest on the Island Capital TIF Note.

Nothing in this Ordinance or the Island Capital TIF Note shall constitute a general obligation debt or tax-supported bonded indebtedness of the City; the general resources of the City shall not be required to be used, and neither the general credit nor taxing power or full faith and credit of the City are or shall be pledged, for the performance of any duty under this Ordinance or the Island Capital TIF Note. Nothing in this Ordinance gives the holder of the Island Capital TIF Note, and it does not have, the right to have excises or taxes levied by the Council for the payment of principal of or interest on the Island Capital TIF Note, but the Island Capital TIF Note is payable solely from the proceeds of any bonds (including any renewal bond anticipation notes) and the monies on deposit in the TIF Fund, all as provided in this Ordinance, and the Island Capital TIF Note shall contain a statement to that effect; provided, however, that nothing shall be deemed to prohibit the City, of its own volition, from using to the extent it is lawfully authorized to do so, any other resources or revenues for the fulfillment of any of the terms, conditions or obligations of this Ordinance or the Island Capital TIF Note.

SECTION 9. The legal services of the law firm of Squire Patton Boggs (US) LLP are hereby retained. Those legal services shall be in the nature of legal advice and recommendations as to the documents and the proceedings in connection with the authorization, sale and issuance of the Island Capital TIF Note and securities issued in renewal

of the Island Capital TIF Note and rendering at delivery any related and required legal opinions. In providing those legal services, as an independent contractor and in an attorney-client relationship, that firm shall not exercise any administrative discretion on behalf of this City in the formulation of public policy, expenditure of public funds, enforcement of laws, rules and regulations of the State, any county or municipal corporation or of this City, or the execution of public trusts. For those legal services that firm shall be paid just and reasonable compensation and shall be reimbursed for actual out-of-pocket expenses incurred in providing those legal services. The Auditor is authorized and directed to execute an engagement letter for the retention of those legal services, a form of which is on file with the Clerk of Council and approved as to form. The Auditor is authorized and directed to make appropriate certification as to the availability of funds for those fees and any reimbursement and to issue an appropriate order for their timely payment as written statements are submitted by that firm.

SECTION 10. This Council determines that all acts and conditions necessary to be done or performed by the City or to have been met precedent to and in the issuing of the Island Capital TIF Note in order to make it a legal, valid and binding special obligation of the City have been performed and have been met, or will at the time of delivery of the Island Capital TIF Note have been performed and have been met, in regular and due form as required by law; that the amounts on deposit in the TIF Fund (as provided herein and in the TIF Agreement) are pledged for the timely payment of the principal of and interest on the Island Capital TIF Note and that no statutory or constitutional limitation of indebtedness or taxation will have been exceeded in the issuance of the Island Capital TIF Note.

SECTION 11. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council or any of its committees, and that all deliberations of this Council and of any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law, including Section 121.22 of the Ohio Revised Code.

SECTION 12. This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the City, and for the further reason that this Ordinance is required to be immediately effective in order to issue and deliver the Island Capital TIF Note, which is necessary in order to enable the City to retire the Outstanding Island Capital TIF Note and thereby preserve its credit; wherefore, this Ordinance shall be in full force and effect immediately upon its passage and approval by the Mayor.

Passed: 11-17-2025 after 3 reading. Vote: Yeas 10 Nays 0

Approved: November 17, 2025

Cony Schoonover  
President of Council

Clerk: [Signature]

Don A. McDaniel  
Mayor

Offered by: Cony Schoonover

Second by: [Signature]

Requested by Finance Committee

I, Anitra Scott, Clerk of Council do hereby certify that on November 21+28, 2025  
in the Lancaster Eagle Gazette published the summary of this ordinance in accordance with Ohio  
Revised Code 731.24.

  
Clerk of Council



TEMPORARY ORDINANCE NO. 67-25

PERMANENT ORDINANCE NO. 59-25

AN ORDINANCE PROVIDING FOR THE ISSUANCE AND SALE OF REVENUE NOTES, IN THE AGGREGATE PRINCIPAL AMOUNT OF SIX HUNDRED ONE THOUSAND FOUR HUNDRED FORTY-TWO DOLLARS AND SEVEN CENTS (\$601,442.07), TO PAY COSTS OF IMPROVING ETY ROAD, MEMORIAL DRIVE AND MICHAELS WAY BY GRADING, WIDENING, PAVING, CURBING, AND IMPROVING BRIDGES AND RAILROAD CROSSINGS, RELOCATING UTILITIES, AND INSTALLING SIDEWALKS, TRAFFIC SIGNALS AND SIGNS, AND WATER, SANITARY AND STORM WATER LINES AND FACILITIES, TOGETHER WITH ALL NECESSARY APPURTENANCES THERETO, AND DECLARING AN EMERGENCY

WHEREAS, pursuant to Ordinance No. 39-06 (the "TIF Ordinance"), passed by this Council on September 11, 2006, the City declared certain improvements to certain property (the "Property") to be a public purpose, exempting portions of the value of those improvements from real property taxes, specified that certain public infrastructure improvements, including the improvements described in Section 1 (the "Improvements"), would benefit that property, requiring the owners of the Property to make service payments in lieu of taxes (the "Service Payments"), creating the Ety Road Municipal Tax Increment Equivalent Fund (the "TIF Fund"), and authorizing a Tax Increment Financing Agreement (the "TIF Agreement") by and among the City, Island Capital Investment Group, LLC ("Island Capital"), Menard, Inc. ("Menard"), RLG Lancaster Ltd. ("RLG Lancaster"), GCG Lancaster Ltd. ("GCG Lancaster"), Anchor Lancaster, LLC ("Anchor Lancaster" and together with RLG Lancaster and GCG Lancaster, "RG/Anchor") and Wal-Mart Stores East, LP ("Wal-Mart"), and together with Island Capital, Menard and RG/Anchor, the "TIF Parties"); and

WHEREAS, pursuant to Section 3.13 of the TIF Agreement, if the costs of the Improvements exceed the \$3,600,000 (a "Project Shortfall"), Island Capital was required to pay to the City 30.12% of the Project Shortfall, Menard was required to pay to the City 24.56% of the Project Shortfall, RG/Anchor was required to pay to the City 10.23% of the Project Shortfall and Wal-Mart was required to pay to the City 35.09% of the Project Shortfall; and

WHEREAS, a Project Shortfall occurred; and

WHEREAS, pursuant to Section 3.12 of the TIF Agreement, in exchange for the payment of the Project Shortfall by Island Capital, Menard, RG/Anchor and Wal-Mart, and pursuant to Ordinance No. 46-24 passed by this Council on November 25, 2024, the City issued to each of those entities a note (each an "Outstanding TIF Note" and collectively, the "Outstanding TIF Notes") in an amount equal to each entity's current portion of the Project Shortfall (being the amount of the Project Shortfall, plus accrued interest, minus any repayments by the City) which aggregated in the amount of \$715,555.42; and

WHEREAS, the Outstanding TIF Notes mature on December 31, 2025; and

WHEREAS, the Outstanding TIF Notes are payable solely from amounts on deposit in the TIF Fund and available for that purpose pursuant to Section 4.3 of the TIF Agreement; and

WHEREAS, on December 31 of each year, to the extent amounts on deposit in the TIF Fund are available, the City is required by Section 3.12 of the TIF Agreement to pay the principal of and interest on the Outstanding TIF Notes; and

WHEREAS, on December 31 of each year, to the extent amounts on deposit in the TIF Fund are not available to pay the entire principal of and interest on the Outstanding TIF Notes, the City is required to issue new TIF Notes to the TIF Parties or their successors in an amount equal to the unpaid principal of and interest on the Outstanding TIF Notes and such new TIF Notes are to bear interest at a rate equal to the interest rate on the City's Debt (as defined in the TIF Agreement); and

WHEREAS, approximately \$142,735.57 of funds available on deposit in the TIF Fund available to pay a portion of the principal of and all of the interest on the Outstanding TIF Notes; now, therefore,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LANCASTER, STATE OF OHIO:

SECTION 1. It is necessary to issue and this Council determines that revenue notes in the aggregate principal amount of \$601,442.07 (the "Series 2025 TIF Notes") shall be issued to pay costs of improving Ety Road, Memorial Drive and Michaels Way by grading, widening, paving, curbing, and improving bridges and railroad crossings, relocating utilities, and installing sidewalks, traffic signals and signs, and water, sanitary and storm water lines and facilities, together with all necessary appurtenances thereto and to retire the Outstanding TIF Notes and to pay any financing costs. The Series 2025 TIF Notes shall be secured solely by monies on deposit in the TIF Fund. The Series 2025 TIF Notes shall be issued pursuant to the Constitution of the State, the Ohio Revised Code and this Ordinance.

SECTION 2. The Series 2025 TIF Notes shall be dated December 31, 2025 and shall mature on December 31, 2026. The Series 2025 TIF Notes shall bear interest at a rate of 4.000% per year (computed on the basis of a 360-day year consisting of twelve 30-day months), payable at maturity and until the principal amount is paid or payment is provided for.

SECTION 3. The Treasurer of the City is hereby appointed to act as the initial note registrar and paying agent for the Series 2025 TIF Notes (the "Paying Agent"). The principal of and interest on the Series 2025 TIF Notes shall be payable when due in Federal Reserve funds of the United States of America, without deduction for the services of the Paying Agent as paying agent, upon presentation and surrender of the Series 2025 TIF Notes at the main office of the Paying Agent.

SECTION 4. The Series 2025 TIF Notes shall be signed by the Mayor and the Auditor, in the name of the City and in their official capacities; provided that either or both of those signatures may be a facsimile. The Series 2025 TIF Notes shall be issued as four notes, one to Flagstar Bank, N.A. ("Flagstar") (as successor to Flagstar Bank, FSB, which was successor to Island Capital), one to Menard, one to RG/Anchor and one to Wal-Mart, or their successors or assigns, representing 30.12%, 24.56%, 10.23% and 35.09%, respectively, in the

aggregate principal amount of the Series 2025 TIF Notes. The Series 2025 TIF Notes shall not have coupons attached, shall be numbered as determined by the Auditor and shall express upon their faces the purpose, in summary terms, for which they are issued and that they are issued pursuant to this Ordinance.

SECTION 5. The Series 2025 TIF Notes shall be sold and delivered by the Auditor to the TIF Parties in exchange for their delivery of their respective Outstanding TIF Note to the Treasurer in accordance with law and the provisions of this Ordinance and the TIF Agreement and payment by the City, according to the percentages set forth in Section 4 of this Ordinance, of an amount needed to pay a portion of the principal and all of the accrued interest due on each Outstanding TIF Note, which amount shall be determined by the Auditor to be in the best interests of the City. The Auditor shall cause the Series 2025 TIF Notes to be prepared, and have the Series 2025 TIF Notes signed and delivered, together with a true transcript of proceedings with reference to the issuance of the Series 2025 TIF Notes if requested by the TIF Parties, to each of those entities upon its delivery of its Outstanding TIF Note to the Treasurer. The Mayor, the Auditor, the Clerk of Council and other City officials, as appropriate, each are authorized and directed to sign any transcript certificates, financial statements and other documents and instruments and to take such actions as are necessary or appropriate to consummate the transactions contemplated by this Ordinance.

SECTION 6. The proceeds from the sale of the Series 2025 TIF Notes shall be deemed to have been paid into the TIF Fund and those proceeds are appropriated and shall be used to retire the Outstanding TIF Notes.

SECTION 7. The par value to be received from the sale of any renewal notes or bonds and any excess funds resulting from the issuance of the Series 2025 TIF Notes shall, to the extent necessary, be used to pay the principal of and interest on the Series 2025 TIF Notes at maturity and are pledged for that purpose.

SECTION 8. The Series 2025 TIF Notes are special obligations of the City. The principal of and interest on the Series 2025 TIF Notes are payable solely from the proceeds of any bonds (including any renewal bond anticipation notes) and by a pledge of and lien on monies on deposit in the TIF Fund established by the TIF Ordinance and the TIF Agreement. If any monies remain in the TIF Fund following the payment of the principal of and interest on the Series 2025 TIF Notes, then those remaining monies may be used for any other lawful purpose.

The City hereby covenants and agrees to diligently pursue the collection of the Service Payments required pursuant to the TIF Ordinance, including taking all lawful actions necessary to claim and maintain the exemption from real property taxation granted by the TIF Ordinance and taking all lawful actions as are necessary and advisable to collect delinquent Service Payments and to deposit those Service Payments into the TIF Fund for the purpose of paying the principal of and interest on the Series 2025 TIF Notes.

Nothing in this Ordinance or the Series 2025 TIF Notes shall constitute a general obligation debt or tax-supported bonded indebtedness of the City; the general resources of the City shall not be required to be used, and neither the general credit nor taxing power or full faith and credit of the City are or shall be pledged, for the performance of any duty under this Ordinance or the Series 2025 TIF Notes. Nothing in this Ordinance gives the holders of Series 2025 TIF Notes, and they do not have, the right to have excises or taxes levied by the Council

for the payment of principal of or interest on the Series 2025 TIF Notes, but the Series 2025 TIF Notes are payable solely from the proceeds of any bonds (including any renewal bond anticipation notes) and the monies on deposit in the TIF Fund, all as provided in this Ordinance, and each Series 2025 TIF Note shall contain a statement to that effect; provided, however, that nothing shall be deemed to prohibit the City, of its own volition, from using to the extent it is lawfully authorized to do so, any other resources or revenues for the fulfillment of any of the terms, conditions or obligations of this Ordinance or the Series 2025 TIF Notes.

SECTION 9. The legal services of the law firm of Squire Patton Boggs (US) LLP are hereby retained. Those legal services shall be in the nature of legal advice and recommendations as to the documents and the proceedings in connection with the authorization, sale and issuance of the Series 2025 TIF Notes and securities issued in renewal of the Series 2025 TIF Notes and rendering at delivery any related and required legal opinions. In providing those legal services, as an independent contractor and in an attorney-client relationship, that firm shall not exercise any administrative discretion on behalf of this City in the formulation of public policy, expenditure of public funds, enforcement of laws, rules and regulations of the State, any county or municipal corporation or of this City, or the execution of public trusts. For those legal services that firm shall be paid just and reasonable compensation and shall be reimbursed for actual out-of-pocket expenses incurred in providing those legal services. The Auditor is authorized and directed to execute an engagement letter for the retention of those legal services, a form of which is on file with the Clerk of Council and approved as to form. The Auditor is authorized and directed to make appropriate certification as to the availability of funds for those fees and any reimbursement and to issue an appropriate order for their timely payment as written statements are submitted by that firm.

SECTION 10. This Council determines that all acts and conditions necessary to be done or performed by the City or to have been met precedent to and in the issuing of the Series 2025 TIF Notes in order to make them legal, valid and binding special obligations of the City have been performed and have been met, or will at the time of delivery of the Series 2025 TIF Notes have been performed and have been met, in regular and due form as required by law; that the amounts on deposit in the TIF Fund (as provided herein and in the TIF Agreement) are pledged for the timely payment of the principal of and interest on the Series 2025 TIF Notes and that no statutory or constitutional limitation of indebtedness or taxation will have been exceeded in the issuance of the Series 2025 TIF Notes.

SECTION 11. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council or any of its committees, and that all deliberations of this Council and of any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law, including Section 121.22 of the Ohio Revised Code.

SECTION 12. This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the City, and for the further reason that this Ordinance is required to be immediately effective in order to issue and deliver the Series 2025 TIF Notes, which is necessary in order to enable the City to retire the Outstanding TIF Notes and thereby preserve its credit; wherefore, this Ordinance shall be in full force and effect immediately upon its passage and approval by the Mayor.

Passed: 11-17-2025 after 3 reading. Vote: Yeas 10 Nays 0

Approved: November 17, 2025

Cony Johnson  
President of Council

Clerk: Anitra Scott

Don H. M. James  
Mayor

Offered by: Cony Johnson

Second by: [Signature]

Requested by Finance Committee

I, Anitra Scott, Clerk of Council do hereby certify that on November 21 + 28, 2025 in the Lancaster Eagle Gazette published the summary of this ordinance in accordance with Ohio Revised Code 731.24.

Anitra Scott  
Clerk of Council





## AMENDED CERTIFICATE OF OTHER SOURCES

12/15/2025

Fund #	Fund Name	Other Sources Certificate Total	Resolution #	Other Sources Changes	Total of Other Sources Changes	NEW Other Sources Total
1001	GENERAL					
	Total	\$ 24,884,986.72			\$ -	\$24,884,986.72
2007	CEMETERY					
	Total	\$ 879,488.88			\$0.00	\$879,488.88
2008	STREETS					
	Total	\$ 4,527,274.00			\$0.00	\$4,527,274.00
2009	3 MIL ST IMPROVEMENT LEVY		PID 120485	\$ 800.00		
	Total	\$ 3,503,873.84	PID 120485	\$ 63,065.62	\$63,865.62	\$3,567,739.46
2012	PARKS					
	Total	\$ 4,424,882.28			\$0.00	\$4,424,882.28
2016	INCOME TAX					
	Total	\$ 36,750,000.00			\$0.00	\$36,750,000.00
2020	SPECIAL IMPROV DISTRICT					
	Total	\$ 93,312.11			\$0.00	\$93,312.11
2021	PUBLIC TRANSIT					
	Total	\$ 36,486.66			\$0.00	\$36,486.66
2023	911 TARIFF					
	Total	\$ -			\$0.00	\$0.00
2024	JAG/Bryne Grant					
	Total	\$ -			\$0.00	\$0.00
2025	VIOLENCE AGAINST WOMEN ACT GRANT					
	Total	\$ 80,000.00			\$0.00	\$80,000.00
2026	LANC COMMUNITY DEVELOPMENT					
	Total	\$ 1,005,192.00			\$0.00	\$1,005,192.00
2027	LAW ENFORCEMENT BLOCK/JAG GRANT					
	Total	\$ 23,058.00			\$0.00	\$23,058.00
2028	POLICE & FIRE PENSION					
	TOTAL	\$ 609,614.00			\$0.00	\$609,614.00
2029	COPS HIRING GRANT					
	TOTAL	\$ -			\$0.00	\$0.00
2030	COMMUNITY CORRECTIONS					
	Total	\$ -			\$0.00	\$0.00
2031	PUBLIC SITES					



## AMENDED CERTIFICATE OF OTHER SOURCES

12/15/2025

Fund #	Fund Name	Other Sources Certificate Total	Resolution #	Other Sources Changes	Total of Other Sources Changes	NEW Other Sources Total
	Total	\$ 5,000.00			\$0.00	\$5,000.00
2032	INDIGENT DRIVER ALCOHOL TREATMENT Total	\$ 40,000.00			\$0.00	\$40,000.00
2033	LAW ENFORCEMENT EDUCATION Total	\$ -			\$0.00	\$0.00
2034	MUNICIPAL CT JUDICIAL COMPUTER Total	\$ 40,000.00			\$0.00	\$40,000.00
2035	MUNICIPAL CT PROBATION Total	\$ 872,510.00			\$0.00	\$872,510.00
2036	MUNICIPAL CT CLERK COMPUTER Total	\$ 210,000.00			\$0.00	\$210,000.00
2037	MUNICIPAL CT SPECIAL PROJECTS Total	\$ 965,000.00			\$0.00	\$965,000.00
2038	MUNICIPAL CT FAMILY VIOLENCE Total	\$ -			\$0.00	\$0.00
2039	MUNICIPAL CT/ JUDIC DRUG COURT Total	\$ 554,500.00			\$0.00	\$554,500.00
2040	FEMA  Total	\$ -			\$0.00	\$0.00
2041	OPOTA  Total	\$ -			\$0.00	\$0.00
2042	OneOhio Opioid Settlement Fund Total	\$ 100,000.00			\$0.00	\$100,000.00
2043	DARE Officer Retention Grant  Total	\$ -			\$0.00	\$0.00
2044	Safe Routes to School (SRTS) Total	\$ -			\$0.00	\$0.00
2046	.15 FIRE LEVY  Total	\$ 2,256,529.37			\$0.00	\$2,256,529.37
2047	.45 POLICE & FIRE LEVY  Total	\$ 6,862,588.11			\$0.00	\$6,862,588.11
2048	DOJ EQUITABLE SHARING GRANT					



## AMENDED CERTIFICATE OF OTHER SOURCES

12/15/2025

Fund #	Fund Name	Other Sources Certificate Total	Resolution #	Other Sources Changes	Total of Other Sources Changes	NEW Other Sources Total
	Total	\$ 6,000.00			\$0.00	\$6,000.00
2049	COURT ELECTRONIC MONITORING	\$ -			\$0.00	\$0.00
2050	Local Coronavirus Relief Fund	\$ -			\$0.00	\$0.00
2051	.45 Police & Fire Levy 2021 Relief Fund	\$ 6,769,588.11			\$0.00	\$6,769,588.11
2052	Local Fiscal Recovery Fund	\$ -			\$0.00	\$0.00
2073	CDBG CORONAVIUS HUD Total	\$ 1,454,406.00			\$0.00	\$1,454,406.00
2074	HOME LOAN REPAY REVOLVING ACCT Total	\$ 500.00			\$0.00	\$500.00
2075	CDBG REPAY REVOLVING ACCT Total	\$ 700.00			\$0.00	\$700.00
2083	COMM DEVELOP CHIP HOME PROGRAM Total	\$ 597,000.00			\$0.00	\$597,000.00
2084	HOME/CHIP 2000 COMM DEVELOPMENT Total	\$ -			\$0.00	\$0.00
2085	CDBG-CV COMM DEVELOPMENT Total	\$ -			\$0.00	\$0.00
2090	STATE HIGHWAY  Total	\$ 222,000.00			\$0.00	\$222,000.00
3014	LDOT IMPROVEMENTS  Total	\$ 202,459.75	PID 120594 PID 120594 PID 120594 PID 120475	\$ 28,339.50 \$ 26,847.43 \$ 1,836.78 \$ 2,075.49	   <b>\$59,099.20</b>	   \$261,558.95
3015	PARKS IMPROVEMENT  Total	\$ 150,435.29			  <b>\$0.00</b>	  \$150,435.29
3016	GENERAL IMPROVEMENT  Total	\$ 230,286.09	PID 122006 PID 122006	\$ 17,355.95 \$ 9,939.86	  <b>\$27,295.81</b>	  \$257,581.90
3017	IMPROVEMENT  Total	\$ -			  <b>\$0.00</b>	  \$0.00
3020	CAPITAL IMPROVEMENTS Total	\$ 8,009,783.92			  <b>\$0.00</b>	  \$8,009,783.92
3021	FIRE CAPITAL IMPROVEMENT Total	\$ -			  <b>\$0.00</b>	  \$0.00
3022	FIRE IMPACT					



## AMENDED CERTIFICATE OF OTHER SOURCES

12/15/2025

Fund #	Fund Name	Other Sources Certificate Total	Resolution #	Other Sources Changes	Total of Other Sources Changes	NEW Other Sources Total
	DISTRICT ONE Total	\$ 355,000.00			\$0.00	\$355,000.00
3030	ETY ROAD TIF PROJECT Total	\$ -			\$0.00	\$0.00
3031	ETY RD TIF SERVICE FUND Total	\$ 190,000.00	Perm Ord 60-25 Perm Ord 59-25	\$ 221,964.23 \$ 715,555.42	\$937,519.65	\$1,127,519.65
3060 *NEW	Timbertop TIF Fund	\$ 250,224.41			\$0.00	\$250,224.41
4013	BOND RETIREMENT Total	\$ 824,860.00	Perm Ord 51-25 Perm Ord 51-25	\$ 360,000.00 \$ 15,480.00	\$375,480.00	\$1,200,340.00
4015	DOWNTOWN SPEC ASSESSMENT DEBT Total	\$ -			\$0.00	\$0.00
6002	GAS Total	\$ 23,637,484.88			\$0.00	\$23,637,484.88
6003	WATER Total	\$ 11,751,700.00			\$0.00	\$11,751,700.00
6004	WASTE WATER Total	\$ 14,464,789.00			\$0.00	\$14,464,789.00
6005	SANITATION Total	\$ 5,726,550.00			\$0.00	\$5,726,550.00
6006	STORM WATER SEWER Total	\$ 3,500,000.00			\$0.00	\$3,500,000.00
6019	STORM WATER IMPROVEMENT Total	\$ 4,394,744.20			\$0.00	\$4,394,744.20
6021	STORMWATER REPAIR AND IMPROVEMENT Total	\$ -			\$0.00	\$0.00
6022	WATER WELL HEAD PROTECTION Total	\$ -			\$0.00	\$0.00
6023	WASTE WATER REPLACE & IMPROV Total	\$ 240,000.00			\$0.00	\$240,000.00
6025	WATER REPLACE & IMPROV Total	\$ 275,000.00			\$0.00	\$275,000.00
6026	WATER CONSTRUCTION Total	\$ -			\$0.00	\$0.00
6027	WATER UTILITY		OWDA 10026	\$ 1,661,786.51 \$ 208,894.57		



## AMENDED CERTIFICATE OF OTHER SOURCES

12/15/2025

Fund #	Fund Name	Other Sources Certificate Total	Resolution #	Other Sources Changes	Total of Other Sources Changes	NEW Other Sources Total
	RESERVE			\$ 1,200,507.10 \$ 218,267.03 \$ 271,370.04		
	Total	\$ 38,163,448.90			<b>\$3,560,825.25</b>	\$41,724,274.15
6029	WASTE WATER UTILITY RESERVE		OWDA Draw5	\$ 159,864.00		
	Total	\$ 34,477,574.77			<b>\$159,864.00</b>	\$34,637,438.77
6030	WASTE WATER CONSTRUCTION					
	Total	\$ -			<b>\$0.00</b>	\$0.00
6096	UTILITIES DEPOSITS					
	Total	\$ -			<b>\$0.00</b>	\$0.00
7006	UTILITIES COLLECTION					
	Total	\$ 2,274,372.00			<b>\$0.00</b>	\$2,274,372.00
7010	FUEL DEPOT FUND					
	Total	\$ 1,184,000.00			<b>\$0.00</b>	\$1,184,000.00
7020	IT-TELECOM					
	Total	\$ 1,309,860.00			<b>\$0.00</b>	\$1,309,860.00
7022	HEALTH INSURANCE MANAGEMENT					
	Total	\$ 10,656,000.00			<b>\$0.00</b>	\$10,656,000.00
7030	ENVIRONMENTAL ENGINEERING					
	Total	\$ 263,500.00			<b>\$0.00</b>	\$263,500.00
8011	STREET REPAIR DEPOSITS					
	Total	\$ -			<b>\$0.00</b>	\$0.00
8012	BUSTER					
	Total	\$ -			<b>\$0.00</b>	\$0.00
8013	Prepay Gas					
	Total	\$ -			<b>\$0.00</b>	\$0.00
8019	TREASURY INVESTMENT CAPITAL					
	Total	\$ -			<b>\$0.00</b>	\$0.00
8020	Budgetary Agency					
	Total	\$ -			<b>\$0.00</b>	\$0.00
8021	UTILITY AGENCY OVERPAYMENTS					
	Total	\$ -			<b>\$0.00</b>	\$0.00
8022	UNCLAIMED FUNDS					
	Total	\$ -			<b>\$0.00</b>	\$0.00
8023	Code Enforcement Fire Insurance Escrow					



## AMENDED CERTIFICATE OF OTHER SOURCES

12/15/2025

Fund #	Fund Name	Other Sources Certificate Total	Resolution #	Other Sources Changes	Total of Other Sources Changes	NEW Other Sources Total
	Total	\$ 90,000.00			\$0.00	\$90,000.00
8024	Parks Rental Deposits Fund Total	\$ 40,000.00			\$0.00	\$40,000.00
8025	Treasurer Agency Fund Total	\$ -			\$0.00	\$0.00
8034	TREAS CEMETERY TRUST CAPITAL Total	\$ 31,000.00			\$0.00	\$31,000.00
8035	TREAS CEMETERY INTERMENT TR Total	\$ 40,000.00			\$0.00	\$40,000.00
8037	TREAS POST CLOSURE TR/LANDFILL Total	\$ -			\$0.00	\$0.00
8038	TRANSFER FACILITY CLOSURE RESTRICTED Total	\$ -			\$0.00	\$0.00
8050	BWC EMPLOYER REFUND Total	\$ -			\$0.00	\$0.00
8055	HOTEL MOTEL TAX Total	\$ 200,000.00	Perm Res. 98-25	\$ 40,000.00	\$40,000.00	\$240,000.00
8058	Violet Twp-City of Lanc JEDD Total	\$ 25,000.00			\$0.00	\$25,000.00
8060	Escrow Fund DEPOSITS Total	\$ -			\$0.00	\$0.00
8097	LAW LIBRARY					
	Total	\$ 42,500.00			\$0.00	\$42,500.00

**Grand Total of changes:**                      \$ 260,775,063.29                      \$5,223,949.53                      \$5,223,949.53                      \$265,999,012.82



## AMENDED CERTIFICATE OF APPROPRIATIONS

12/15/2025

Fund #	Fund Name	Certificate Balance	Resolution #	Appropriation Adjustments	Total of Appropriation Adjustments	Adjusted NEW Certificate Balance
1001	GENERAL					
			Perm Res 80-25	\$ 37,000.00		
	<b>Total</b>	\$23,471,910.16			<b>\$ 37,000.00</b>	23,508,910.16
2007	CEMETERY					
	<b>Total</b>	\$961,754.75			<b>\$ -</b>	961,754.75
2008	STREETS					
	<b>Total</b>	\$4,703,619.75			<b>\$0.00</b>	4,703,619.75
2009	3MIL ST IMPROVEMENT		PID 120485	\$ 800.00		
	LEVY		PID 120485	\$ 63,065.62		
	<b>Total</b>	\$3,428,873.84			<b>\$63,865.62</b>	3,492,739.46
2012	PARKS					
	<b>Total</b>	\$4,826,992.25			<b>\$0.00</b>	4,826,992.25
2016	INCOME TAX		Perm. Res. 97-25	\$ 5,000,000.00		
	<b>Total</b>	\$37,620,465.75			<b>\$ 5,000,000.00</b>	42,620,465.75
2020	SPECIAL IMPROV DISTRICT					
	<b>Total</b>	\$93,312.11			<b>\$ -</b>	93,312.11
2021	PUBLIC TRANSIT		Perm Res 99-25	\$ (32,268.94)		
	<b>Total</b>	\$43,382.11			<b>\$ (32,268.94)</b>	11,113.17
2023	911 TARIFF					
	<b>Total</b>	\$115,000.00			<b>\$ -</b>	115,000.00
2024	JAG/Byrne Grant					
	<b>Total</b>	\$0.00			<b>\$ -</b>	0.00

2025	VIOLENCE AGAINST WOMEN ACT GRANT Total	\$122,518.00			\$ -	122,518.00
2026	LANC COMMUNITY DEVELOPMENT Total	\$938,360.00	Perm Res 99-25	\$ (24,900.00)	\$ (24,900.00)	913,460.00
2027	LAW ENFORCEMENT BLOCK/JAG GRANT Total	\$23,058.00			\$ -	23,058.00
2028	POLICE & FIRE PENSION  TOTAL	\$609,643.58			\$ -	609,643.58
2029	COPS HIRING GRANT TOTAL	\$0.00			\$ -	0.00
2030	COMMUNITY CORRECTIONS Total	\$0.00			\$ -	0.00
2031	PUBLIC SITES Total	\$15,000.00			\$ -	15,000.00
2032	INDIGENT DRIVER ALCOHOL TREATMENT Total	\$200,000.00			\$ -	200,000.00
2033	LAW ENFORCEMENT EDUCATION Total	\$0.00			\$ -	0.00
2034	MUNICIPAL CT JUDICIAL COMPUTER Total	\$70,500.00			\$ -	70,500.00
2035	MUNICIPAL CT PROBATION Total	\$1,043,560.00			\$ -	1,043,560.00
2036	MUNICIPAL CT CLERK COMPUTER Total	\$268,843.00			\$ -	268,843.00
2037	MUNICIPAL CT SPECIAL PROJECTS Total	\$1,374,016.00			\$ -	1,374,016.00
2038	MUNICIPAL CT FAMILY VIOLENCE Total	\$0.00			\$ -	0.00
2039	MUNICIPAL CT/ JUDIC DRUG COURT Total	\$696,033.00			\$ -	696,033.00
2040	FEMA Total	\$0.00			\$ -	0.00
2041	OPOTA OHIO PEACE OFFICERS Total	\$40,000.00			\$ -	40,000.00
2042	OneOhio Opioid Settlement Fund Total	\$181,392.00			\$ -	181,392.00
2043	DARE Officer Retention Grant Total	\$20,000.00			\$0.00	20,000.00
2044	Safe Routes to School (SRTS) Total	\$0.00			\$ -	0.00
2045	Safer Grant - Fire Dept  Total	\$0.00			\$ -	0.00
2046	.15 FIRE LEVY					

	<b>Total</b>	\$3,044,857.06			\$ -	3,044,857.06
2047	<b>.45 POLICE &amp; FIRE LEVY</b>					
	<b>Total</b>	\$10,415,461.88			\$ -	10,415,461.88
2048	<b>DOJ EQUITABLE SHARING</b>					
	<b>Total</b>	\$60,000.00			\$0.00	60,000.00
2049	<b>COURT ELECTRONIC MONITORING</b>					
	<b>Total</b>	\$0.00			\$0.00	0.00
2050	<b>Local Coronavirus Relief Fund</b>					
	<b>Total</b>	\$0.00			\$0.00	0.00
2051	<b>.45 Police &amp; Fire Levy 2021</b>					
	<b>Total</b>	\$9,029,490.75			\$0.00	9,029,490.75
2052	<b>Local Fiscal Recovery Fund</b>					
	<b>Total</b>	\$123,381.50			\$0.00	123,381.50
2073	<b>CDBG FEDERAL GRANT</b>		Perm Res 99-25	\$ (947,892.65)		
	<b>Total</b>	\$1,454,406.00			\$ (947,892.65)	506,513.35
2074	<b>HOME LOAN REPAY REVOLVING ACCT</b>					
	<b>Total</b>	\$500.00			\$ -	500.00
2075	<b>CDBG REPAY REVOLVING ACCT</b>					
	<b>Total</b>	\$25,700.00			\$ -	25,700.00
2083	<b>COMM DEVELOP CHIP HOME PROGRAM</b>		Perm Res 99-25	\$ (368,720.21)		
	<b>Total</b>	\$597,000.00			\$ (368,720.21)	228,279.79
2084	<b>HOME/CHIP 2000 COMM DEVELOPMENT</b>					
	<b>Total</b>	\$0.00			\$ -	0.00
2085	<b>CDBG-CV COMM DEVELOPMENT</b>					
	<b>Total</b>	\$0.00			\$ -	0.00
CDBG	<b>Total CDBG Funds</b>				\$ (368,720.21)	254,479.79
2090	<b>STATE HIGHWAY</b>					
	<b>Total</b>	\$200,000.00			\$ -	200,000.00
3014	<b>LDOT IMPROVEMENT</b>		PID 120594	\$ 28,339.50		
			PID 120594	\$ 26,847.43		
			PID 120594	\$ 1,836.78		
	<b>Total</b>	\$613,459.75	PID 120475	\$ 2,075.49	\$ 59,099.20	672,558.95
3015	<b>PARKS IMPROVEMENT</b>					
	<b>Total</b>	\$150,000.00			\$ -	150,000.00
3016	<b>GENERAL IMPROVEMENT</b>		Perm Res 99-25	\$ (200,000.00)		
			PID 122006	\$ 9,939.86		
	<b>Total</b>	\$680,286.09	PID 122006	\$ 17,355.95	\$ (172,704.19)	507,581.90
3017	<b>IMPROVEMENT</b>					
	<b>Total</b>	\$0.00			\$ -	0.00

3020	<b>CAPITAL IMPROVEMENTS</b> Total	\$6,809,088.00				\$0.00	6,809,088.00
3021	<b>FIRE CAPITAL IMPROVEMENT</b> Total	\$0.00				\$ -	0.00
3022	<b>FIRE IMPACT DISTRICT ONE</b> Total	\$1,465,000.00				\$ -	1,465,000.00
3023	<b>Insurance Escrow</b> Total	\$0.00				\$ -	0.00
3030	<b>ETY ROAD TIF PROJECT</b> Total	\$0.00				\$ -	0.00
3031	<b>ETY ROAD TIF</b>  <b>SERVICE FUND</b>  Total	\$30,228.00	Perm Ord 60-25 Perm Ord 60-25 Perm Ord 60-25 Perm Ord 60-25	\$ 44,265.22 \$ 142,735.57 \$ 186,577.58 \$ 601,442.07		\$975,020.44	1,005,248.44
3060 *NEW	<b>Timpertop TIF</b>	\$326,345.84				\$0.00	326,345.84
3060	<b>COLUMBIAN CONSTRUCTION FUND</b> Total	\$0.00				\$0.00	0.00
4013	<b>BOND RETIREMENT</b>  Total	\$825,413.88	Perm Ord 51-25	\$ 375,480.00		\$375,480.00	1,200,893.88
4015	<b>DOWNTOWN SPEC ASSESSMENT DEBT</b> Total	\$0.00				\$ -	0.00
6002	<b>GAS</b>  Total	\$23,591,444.75				\$ -	23,591,444.75
6003	<b>WATER</b>  Total	\$14,539,514.87				\$ -	14,539,514.87
6004	<b>WASTE WATER</b>  Total	\$18,688,503.75				\$0.00	18,688,503.75
6005	<b>SANITATION</b>  Total	\$6,296,226.75	Perm Res 99-25	\$ 130,000.00		\$130,000.00	6,426,226.75
6006	<b>STORM WATER</b>  <b>SEWER</b> Total	\$3,475,200.75				\$ -	3,475,200.75
6018	<b>STORMWATER REBATE</b>  Total	\$0.00				\$ -	0.00
6019	<b>STORMWATER UTILITY RESERVE</b>  Total	\$6,912,444.86	Perm Res 99-25	\$ (2,199,173.74)		\$ (2,199,173.74)	4,713,271.12
6020	<b>STORMWATER</b>						

	CONSTRUCTION Total	\$0.00			\$ -	0.00
6021	STORMWATER REPAIR AND IMPROVEMENT Total	\$0.00			\$ -	0.00
6022	WATER WELL HEAD PROTECTION Total	\$0.00			\$ -	0.00
6023	WASTE WATER REPLACE & IMPROV Total	\$794,725.77			\$0.00	794,725.77
6025	WATER REPLACE & IMPROV Total	\$618,000.00			\$0.00	618,000.00
6026	WATER CONSTRUCTION Total	\$1,986.40			\$ -	1,986.40
6027	WATER UTILITY  RESERVE  Total	\$42,251,415.92	Perm Res 99-25 OWDA 10026	\$ (9,260,271.50) \$ 1,661,786.51 \$ 271,370.04 \$ 218,267.03 \$ 208,894.57 \$ 1,200,507.10	\$ (5,699,446.25)	36,551,969.67
6029	WASTE WATER UTILITY RESERVE  Total	\$40,222,616.74	Perm Res 99-25 OWDA Draw 5 OWDA	\$ (17,382,785.11) \$ 159,864.00 \$ 711,855.00	\$ (16,511,066.11)	23,711,550.63
6030	WASTE WATER CONSTRUCTION Total	\$23,441.24			\$ -	23,441.24
6031	WASTE WATER REBATE Total	\$0.00			\$ -	0.00
6096	UTILITIES DEPOSITS Total	\$0.00			\$ -	0.00
7006	UTILITIES COLLECTION Total	\$2,038,848.25			\$ -	2,038,848.25
7010	FUEL DEPOT FUND  Total	\$1,184,000.00	Perm Res 99-25	\$ (150,000.00)	\$ (150,000.00)	1,034,000.00
7020	IT-TELECOM  Total	\$1,384,121.75			\$ -	1,384,121.75
7022	HEALTH INSURANCE MANAGEMENT Total	\$10,096,825.00	Perm Res 88-25	\$ 1,800,000.00	\$ 1,800,000.00	11,896,825.00
7030	ENVIROMENTAL ENGINEERING Total	\$253,874.00			\$ -	253,874.00
8011	STREET REPAIR DEPOSITS Total	\$0.00			\$ -	0.00
8012	BUSTER  Total	\$33,000.00			\$ -	33,000.00
8013	Prepay Gas Total	\$0.00			\$ -	0.00
8019	TREASURY INVESTMENT CAPITAL Total	\$0.00			\$ -	0.00

8020	Budgetary Agency Total	\$0.00			\$ -	0.00
8021	UTILITY AGENCY OVERPAYMENTS Total	\$0.00			\$ -	0.00
8023	Code Enforcement Fire Insurance Escrow Total	\$110,000.00			\$ -	110,000.00
8024	Parks Rental Deposits Fund Total	\$50,000.00			\$ -	50,000.00
8025	Treasurer Agency Fund Total	\$0.00			\$ -	0.00
8034	TREAS CEMETERY TRUST CAPITAL Total	\$130,000.00			\$ -	130,000.00
8035	TREAS CEMETERY INTERMENT TR Total	\$27,000.00			\$ -	27,000.00
8037	TREAS POST CLOSURE TR/LANDFILL Total	\$0.00			\$ -	0.00
8038	TRANSFER FACILITY CLOSURE RESTRICTED Total	\$0.00			\$ -	0.00
8050	BWC FUND Total	\$0.00			\$ -	0.00
8055	HOTEL MOTEL TAX Total	\$241,021.00	Perm. Res. 98-25	\$ 40,000.00	\$ 40,000.00	281,021.00
8058	Violet Twp-City of Lanc JEDD Total	\$25,000.00	Per, Res 99-25	\$ (5,762.87)	\$ (5,762.87)	19,237.13
8060	Escrow Fund DEPOSITS Total	\$3,145,449.15			\$ -	3,145,449.15
8097	LAW LIBRARY Total	\$42,500.00			\$ -	42,500.00
		<b>\$292,896,014.00</b>		<b>-\$17,631,469.70</b>	<b>-\$17,631,469.70</b>	<b>275,264,544.30</b>

**OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES**

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2025

Taxing Authority: Village Of Pleasantville

Submitted By: PENNY MARQUART

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

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

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

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Budget Commission:

**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
1000 General Fund	\$77,444.24	\$0.00	\$0.00	\$77,444.24	\$53,000.00	\$6,000.00	\$0.00	\$346,836.32	\$405,836.32	\$483,280.56	\$467,383.15	\$15,897.41	
<b>Special Revenue Fund</b>													
2011 Street Fund	\$3,505.87	\$0.00	\$0.00	\$3,505.87	\$0.00	\$0.00	\$0.00	\$48,500.00	\$48,500.00	\$52,005.87	\$48,909.97	\$3,095.90	
2021 State Highway Fund	\$16,772.72	\$0.00	\$0.00	\$16,772.72	\$0.00	\$0.00	\$0.00	\$3,600.00	\$3,600.00	\$20,372.72	\$5,000.00	\$15,372.72	
2041 Parks & Recreation	\$21,155.35	\$0.00	\$0.00	\$21,155.35	\$21,000.00	\$2,500.00	\$0.00	\$30,850.00	\$54,350.00	\$75,505.35	\$72,570.58	\$2,934.77	
2091 Police Levy Fund	\$29,959.17	\$0.00	\$0.00	\$29,959.17	\$21,500.00	\$2,000.00	\$0.00	\$0.00	\$23,500.00	\$53,459.17	\$32,436.63	\$21,022.54	
2101 Permissive Tax	\$31,367.08	\$0.00	\$0.00	\$31,367.08	\$0.00	\$0.00	\$0.00	\$11,500.00	\$11,500.00	\$42,867.08	\$12,000.00	\$30,867.08	
<b>Enterprise Fund</b>													

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

RESOLUTION NO. 09-11-25-03 -


VILLAGE OF PLEASANTVILLE  
FAIRFIELD COUNTY

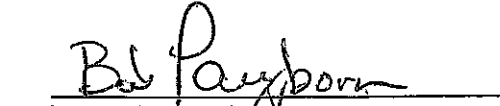
Be it resolved by the Village of Pleasantville Council, that the following **Supplemental Appropriations** be approved:

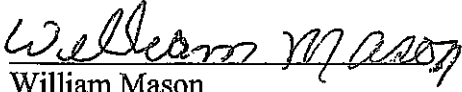
<u>General Fund - \$2,600.00</u>	
Other – Prof & Tech Ser abc, accurte heating cont copier	1000-230-349-0001
<u>General Fund - \$1,000.00</u>	
Other – Other Ser catering queens	1000-390-690-0002
<u>General Fund - \$1,785.00</u>	
Other – Prof & Tech Ser bench freeland/myers	1000-490-400-0000
<u>General Fund - \$2,423.00</u>	
Equipment – Grant	1000-800-520-0000
<u>Street Fund - \$500.00</u>	
Natural gas shop	2011-620-313-0004
<u>Street Fund - \$1,160.00</u>	
Operating supplies & materials gas shop supp	2011-640-420-0004
<u>Police Fund - \$800.00</u>	
Operating supplies & Material	2091-110-420-0007
<u>Park &amp; Rec Fund -\$700.00</u>	
Supplies & Material pool chrol & pool party	2041-340-400-0006
<u>Mayor Court Fund - \$5,160.00 ✓</u>	
Other- Prof & Tech mayor room floor	9902-889-349-0000


Approved September 11, 2025

Village of Pleasantville Council

  
Michelle Dumolt

  
Bob Pangborn

  
William Mason

  
Korry Harrier

  
Sarah Wharton

  
Katie Henry

ATTEST:

  
Penny Marquart, Fiscal Officer

VILLAGE OF PLEASANTVILLE  
FAIRFIELD COUNTY

Be it resolved by the Village of Pleasantville Council, that the following **Supplemental Appropriations** be approved:

<u>General Fund - \$500.00</u> Worker Compensation to pay w/c 2025	1000-190-225-0001
<u>General Fund - \$6,260.00</u> Other – Prof & Tech Ser mowing. trees contract amount	1000-230-349-0001
<u>General Fund - \$1500.00</u> Other – Other festival	1000-390-690-0001
<u>General Fund - \$110.00</u> Other – Other Queens	1000-390-690-0002
<u>General Fund - \$250.00</u> Office Supplies and Materials	1000-710-410-0001
<u>General Fund - \$805.00</u> Supplies and Materials non office	1000-490-400-0000
<u>General Fund - \$800.00</u> Other – Prof & Tech Service supplies	1000-591-349-0000
<u>General Fund - \$1,830.00</u> Electricity – 101 s main st	1000-710-311-0001
<u>General Fund - \$107.88</u> Telephone	1000-710-321-0000
<u>General Fund - \$1,454.00</u> Telephone	1000-710-321-0001
<u>General Fund - \$762.00</u> Uniform Accounting Network	1000-710-343-0001

<u>General Fund - \$700.00</u> Personal Services - sams	1000-720-100-0000
<u>General Fund - \$3,500.00</u> Salary clerk/treasurer	1000-725-121-0001
<u>General Fund - \$1,137.99</u> Repairs & Maint for 100 n main st	1000-730-431-0010
<u>General Fund - \$1,500.00</u> Professional & tech service – Christmas party	1000-790-340-0000
<u>General Fund - \$5,500.00</u> Motor Vehicles - Purchase truck 2008 f250	1000-800-550-0001
<u>General Fund - \$2,992.52</u> Other Debt service pay back loan w/t	1000-850-790-0001
<u>Street Fund - \$170.00</u> Operating supplies & Materials	2011-640-420-0004
<u>Street Fund - \$829.97</u> Operating supplies & material gas for street	2011-640-420-0004
<u>Park &amp; Rec Fund - \$296.00</u> Supplies & Material pool	2041-340-400-0006
<u>Police Fund - \$7,076.63</u> Operating supplies & Material- gas, wrap for car	2091-110-420-0007
<u>Grant Construction Fund - \$97,007.48</u> Utility Dist. System	4201-800-560-0001
<u>Other Capital Fund - \$172,704.13</u> Other Capital Outlay -Grant in and outs	4901-800-590-0001
<u>Water Fund \$11,805.83</u> Operating supplies & Materials meter & software renew	5101-539-420-0009
<u>Water Fund \$2,000.00</u> Water & Sewer	5101-539-312-0009

Water Fund \$201.18

Postage

5101-532-322-0009

Water Fund \$5,500.00

Motor Vehicles – Purchase truck 2008 f250

5101-800-393-0009

Enterprise Fund \$1,934.42

Principal – Loan payment nov and dec

5722-850-710-0000

Walnut Creek Sewer District Fund \$6,484.96 ✓

Payment to another political sub. For sewer payment

9901-882-640-0000

Be it resolved by the Village of Pleasantville Council, that the following **Revenue** to be approved:

Walnut Creek Sewer District Fund \$6,484.96 ✓

Payment to another political sub. For sewer payment

9901-549-0000

Approved: *Penny Marquart*  
2026

ATTEST: *Penny Marquart*  
Clerk of Council, Penny Marquart

*Jason D. Henderson*  
Mayor, Jason D. Henderson

Council, Village of Pleasantville

*Michelle Dumolt*  
Michelle Dumolt, President

*Katie Henry*  
Katie Henry

*Bob Pangborn*  
Bob Pangborn

*Korry Harrier*  
Korry Harrier

*Courtney VanDyke*  
Courtney VanDyke

*Scott Snider*  
Scott Snider

To: The Fairfield County Budget Commission

From: Amanda Rollins, Settlements Analyst

Date: 01/26/26

Subject: 1/26/26 BC Packet

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Basil Joint Fire District

Submitted By: NATALIE CLUM

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$2,848,277.65	\$3,900,000.00	\$235,100.00	<b>\$6,983,377.65</b>
Special Revenue Fund	\$647,198.41	\$0.00	\$225,000.00	<b>\$872,198.41</b>
Capital Projects Fund	\$100,000.00	\$0.00	\$0.00	<b>\$100,000.00</b>
<b>Total All Funds</b>	<b>\$3,595,476.06</b>	<b>\$3,900,000.00</b>	<b>\$460,100.00</b>	<b>\$7,955,576.06</b>

**Natalie Clum,**

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

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Budget Commission:

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**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
1000 General Fund (Fire District)	\$2,934,797.76	\$0.00	\$86,520.11	\$2,848,277.65	\$3,900,000.00	\$215,100.00	\$0.00	\$20,000.00	\$4,135,100.00	\$6,983,377.65	\$4,867,283.50	\$2,116,094.15	
<b>Special Revenue Fund</b>													
2112 Reserve (Accrued Vacation & Sick Leave)	\$200,000.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	
2281 EMS (Billing)	\$419,721.77	\$0.00	\$0.00	\$419,721.77	\$0.00	\$0.00	\$0.00	\$225,000.00	\$225,000.00	\$644,721.77	\$219,700.00	\$425,021.77	
2901 Special Reserve Grant Fund	\$28,421.64	\$0.00	\$945.00	\$27,476.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,476.64	\$0.00	\$27,476.64	
<b>Capital Projects Fund</b>													
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	
<b>Total All Funds</b>	\$3,682,941.17	\$0.00	\$87,465.11	\$3,595,476.06	\$3,900,000.00	\$215,100.00	\$0.00	\$245,000.00	\$4,360,100.00	\$7,955,576.06	\$5,086,983.50	\$2,868,592.56	

# Basil Joint Fire District Appropriations 2026



# ANNUAL APPROPRIATION RESOLUTION

The *Board of Trustees* of the *Basil Joint Fire District*, in *Fairfield* County

Ohio met in Regular session on the 18th day of December, 2025, at Station 610

Of the Basil Joint Fire District with the following members present:

Anthony Traster  
Waid Cosgray  
Robert ALT  
Fred Reedy  
Randy D. Friedman

*Anthony Traster* moved the adoption of the following Resolution:

**BE IT RESOLVED** by the *Board of Trustees* of the *Basil Joint Fire District*,  
Fairfield County Ohio that to provide for the current expenses and

other expenditures of said Board of Trustees of the Basil Joint Fire District 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, viz:

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

(See following reports)

Neil AYE

Anthony AYE

Ward AYE

Randy AYE

Fred Reedy AYE

Adopted December 18th, 2025

Natalie Chum  
Fiscal Officer

**THE STATE OF OHIO, FAIRFIELD COUNTY, ss:**

I, Natalie Clum, Fiscal Officer of the Board of Trustees

of the Basil Joint Fire District in 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 18<sup>th</sup> day of December, 2025.

  
Fiscal Officer

BASIL JOINT FIRE DISTRICT, FAIRFIELD COUNTY  
**Appropriation Budget**  
 By Fund  
 As Of 1/15/2026

1/14/2026 12:14:19 PM  
 UAN V2026.1

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation
Fund Category: General				
Fund: General				
1000-220-100-0000 D	Salaries	\$10,631.65	\$0.00	\$2,164,785.00
1000-220-211-0000 D	Ohio Public Employees Retirement System	\$216.64	\$0.00	\$9,350.00
1000-220-212-0000 D	Social Security	\$0.00	\$0.00	\$34,252.00
1000-220-213-0000 D	Medicare	\$0.00	\$0.00	\$33,202.00
1000-220-215-0000 D	Ohio Police and Fire Pension Fund	\$8,983.15	\$0.00	\$586,515.00
1000-220-220-0000	Insurance Benefits	\$0.00	\$0.00	\$545,051.00
1000-220-230-0000 D	Workers' Compensation	\$0.00	\$0.00	\$24,673.00
1000-220-240-0000 D	Unemployment Compensation	\$0.00	\$0.00	\$2,000.00
1000-220-310-0000	Professional and Technical Services	\$0.00	\$0.00	\$18,500.00
1000-220-314-0000 D	Tax Collection Fees	\$0.00	\$0.00	\$75,000.00
1000-220-318-0000	Training Services	\$0.00	\$0.00	\$6,500.00
1000-220-319-0000	Other - Professional and Technical Services	\$0.00	\$0.00	\$10,000.00
1000-220-322-0000	Garbage and Trash Removal	\$0.00	\$0.00	\$3,000.00
1000-220-323-2001	Repairs and Maintenance(Fire)	\$0.00	\$0.00	\$20,200.00
1000-220-323-2003	Repairs and Maintenance(Other)	\$0.00	\$0.00	\$2,500.00
1000-220-323-2004	Repairs and Maintenance(Communications)	\$0.00	\$0.00	\$5,000.00
1000-220-323-2005	Repairs and Maintenance(Buildings)	\$0.00	\$0.00	\$35,900.00
1000-220-323-2007	Repairs and Maintenance(Computers and Technology)	\$0.00	\$0.00	\$36,425.00
1000-220-323-2008	Repairs and Maintenance(Vehicles)	\$0.00	\$0.00	\$59,500.00
1000-220-340-0000	Communications, Printing and Advertising	\$0.00	\$0.00	\$15,000.00
1000-220-351-0000	Electricity	\$0.00	\$0.00	\$20,000.00
1000-220-352-0000	Water and Sewage	\$0.00	\$0.00	\$2,500.00
1000-220-353-0000	Natural Gas	\$0.00	\$0.00	\$12,000.00

Report reflects selected information.

**Appropriation Budget**

By Fund

As Of 1/15/2026

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation
1000-220-380-0000	Insurance and Bonding	\$0.00	\$0.00	\$46,000.00
1000-220-410-0000	Office Supplies	\$0.00	\$0.00	\$3,000.00
1000-220-420-2001	Operating Supplies(Fire)	\$0.00	\$0.00	\$5,000.00
1000-220-420-2003	Operating Supplies(Other)	\$0.00	\$0.00	\$5,000.00
1000-220-420-2009	Operating Supplies(Fuel and Oil)	\$0.00	\$0.00	\$35,000.00
1000-220-510-0000	Dues and Fees	\$0.00	\$0.00	\$8,000.00
1000-220-599-0000	Other - Other Expenses	\$0.00	\$0.00	\$4,500.00
1000-220-740-2001	Machinery, Equipment and Furniture(Fire)	\$0.00	\$0.00	\$100,000.00
1000-220-740-2002	Machinery, Equipment and Furniture(EMS)	\$5,688.67	\$0.00	\$441,230.50
1000-220-740-2003	Machinery, Equipment and Furniture(Other)	\$0.00	\$0.00	\$30,000.00
1000-220-740-2004	Machinery, Equipment and Furniture(Communications)	\$0.00	\$0.00	\$5,000.00
1000-220-740-2005	Machinery, Equipment and Furniture(Buildings)	\$21,000.00	\$0.00	\$75,500.00
1000-220-740-2006	Machinery, Equipment and Furniture(Gear/Uniforms)	\$40,000.00	\$0.00	\$65,000.00
1000-220-740-2007	Machinery, Equipment and Furniture(Computers and Technology)	\$0.00	\$0.00	\$20,200.00
1000-820-820-2008	Principal Payments - Notes(Vehicles)	\$0.00	\$0.00	\$150,000.00
1000-830-830-2008	Interest Payments(Vehicles)	\$0.00	\$0.00	\$150,000.00
	General Fund Total:	\$86,520.11	\$0.00	\$4,867,283.50
	General Fund Group Total:	\$86,520.11	\$0.00	\$4,867,283.50

Fund Category: Special Revenue

Fund: Fire, Rescue and EMS- Services

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation
2281-230-100-0000	D Salaries	\$0.00	\$0.00	\$125,000.00
2281-230-316-2002	Training Services(EMS)	\$0.00	\$0.00	\$13,000.00
2281-230-319-2002	Other - Professional and Technical Services(EMS)	\$0.00	\$0.00	\$5,000.00
2281-230-323-2002	Repairs and Maintenance(EMS)	\$0.00	\$0.00	\$32,400.00
2281-230-323-2007	Repairs and Maintenance(Computers and Technology)	\$0.00	\$0.00	\$14,300.00

Report reflects selected information.

**Appropriation Budget**

By Fund

As Of 1/15/2026

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation
2281-230-420-2002	Operating Supplies(EMS)	\$0.00	\$0.00	\$30,000.00
	Fire, Rescue and EMS Services Fund Total:	\$0.00	\$0.00	\$219,700.00
	Special Revenue Fund Group Total:	\$0.00	\$0.00	\$219,700.00
	Report Total:	\$86,520.11	\$0.00	\$5,086,983.50

**Fund Summary**  
December 2025

Fund #	Fund Name	Starting Fund Balance	Month To Date Revenue	Year To Date Revenue	Month To Date Expenditures	Year To Date Expenditures	Ending Fund Balance	Current Reserve for Encumbrance	Unencumbered Fund Balance
1000	General	\$3,615,726.74	\$7,692.86	\$5,295,299.86	\$698,621.64	\$3,840,632.97	\$2,934,797.76	\$96,520.11	\$2,848,277.65
2112	Reserve Employee	\$200,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00
2272	American Rescue Plan (ARP)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2281	Fire, Rescue and EMS Services	\$401,417.29	\$19,693.25	\$284,824.67	\$1,388.77	\$187,433.11	\$419,721.77	\$0.00	\$419,721.77
2901	Reserve Grants	\$28,595.34	\$0.00	\$27,113.17	\$173.70	\$25,137.84	\$28,421.64	\$945.00	\$27,476.64
4901	Reserve Capital Projects	\$100,000.00	\$0.00	\$36,466.83	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00
	Report Total:	\$4,345,739.37	\$27,385.91	\$5,693,704.53	\$690,184.11	\$4,053,203.92	\$3,682,941.17	\$87,465.11	\$3,595,476.06

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

**Fund Summary**  
January 2026

Fund #	Fund Name	Starting Fund Balance	Month To Date Revenue	Year To Date Revenue	Month To Date Expenditures	Year To Date Expenditures	Ending Fund Balance	Current Reserve for Encumbrance	Unencumbered Fund Balance
1000	General	\$2,934,797.76	\$259.88	\$269.88	\$175,983.08	\$175,983.08	\$2,759,094.56	\$709,346.41	\$2,049,738.15
2112	Reserve Employee	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00
2272	American Rescue Plan (ARP)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2281	Fire, Rescue and EMS Services	\$419,721.77	\$9,229.81	\$9,229.81	\$11,848.23	\$11,848.23	\$417,103.35	\$74,451.77	\$342,651.58
2901	Reserve Grants	\$28,421.64	\$0.00	\$0.00	\$0.00	\$0.00	\$28,421.64	\$945.00	\$27,476.64
4901	Reserve Capital Projects	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00
	Report Total:	\$3,682,941.17	\$9,499.69	\$9,499.69	\$187,831.31	\$187,831.31	\$3,504,609.55	\$784,743.18	\$2,719,866.37

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

## OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

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

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

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Budget Commission:

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**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
1000 General Fund	\$905,456.36	\$0.00	\$693.66	\$904,762.70	\$116,000.00	\$7,000.00	\$0.00	\$117,000.00	\$240,000.00	\$1,144,762.70	\$503,848.84	\$640,913.86	
<b>Capital Projects Fund</b>													
4905 Fire Fund Capital Improvement	\$493,068.70	\$0.00	\$0.00	\$493,068.70	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$568,068.70	\$450,000.00	\$118,068.70	
4906 Capital Reserve (Road Maint. Equipment)	\$300,009.09	\$0.00	\$0.00	\$300,009.09	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$350,009.09	\$150,000.00	\$200,009.09	
<b>Special Revenue Fund</b>													
2011 Motor Vehicle License Tax Fund	\$134,752.88	\$0.00	\$688.92	\$134,063.96	\$0.00	\$0.00	\$0.00	\$21,000.00	\$21,000.00	\$155,063.96	\$40,000.00	\$115,063.96	
2021 Gasoline Tax Fund	\$832,480.14	\$0.00	\$5,862.60	\$826,617.54	\$0.00	\$0.00	\$0.00	\$153,000.00	\$153,000.00	\$979,617.54	\$445,000.00	\$534,617.54	
2031 Road & Bridge Fund	\$1,688,158.72	\$0.00	\$4,744.49	\$1,683,414.23	\$585,000.00	\$32,000.00	\$0.00	\$1,000.00	\$618,000.00	\$2,301,414.23	\$1,067,600.00	\$1,233,814.23	

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

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

Office of BERNE 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

<b>FUND TYPE/CLASSIFICATIONS</b>	<b>Cash Balance as of 12/31/2025</b>	<b>Reserved for Encumbrance as of 12/31/2025</b>	<b>Reserved for Non-Spendable Balance as of 12/31/2025</b>	<b>Reserve Balance Accounts (5705.13(A)(1) &amp; 5705.132)</b>	<b>Advances Not Repaid</b>	<b>Carryover Balances Available for Appropriations</b>	<b>Total Amount from all Sources Available for Expenditures</b>	<b>Total Amount Available plus Balances</b>
GOVERNMENTAL FUND TYPE								
General Fund	\$905,456.36	\$693.66				\$904,762.70	\$240,000.00	\$1,144,762.70
Special Revenue Funds	\$11,654,202.30	\$57,399.26				\$11,596,803.04	\$3,440,700.00	\$15,037,503.04
Debt Service Funds	\$28,486.45					\$28,486.45		\$28,486.45
Capital Projects Funds	\$793,077.79					\$793,077.79	\$125,000.00	\$918,077.79
TOTAL GOVERNMENTAL FUND TYPE	\$13,381,222.90	\$58,092.92				\$13,323,129.98	\$3,805,700.00	\$17,128,829.98
PROPRIETARY FUND TYPE								
TOTAL PROPRIETARY FUND TYPE								
FIDUCIARY FUND TYPE								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS:	\$13,381,222.90	\$58,092.92				\$13,323,129.98	\$3,805,700.00	\$17,128,829.98

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	\$905,456.36	\$693.66				\$904,762.70	\$240,000.00	\$1,144,762.70
Total General Fund	\$905,456.36	\$693.66				\$904,762.70	\$240,000.00	\$1,144,762.70
Special Revenue Funds								
Motor Vehicle License Tax	\$134,752.88	\$688.92				\$134,063.96	\$21,000.00	\$155,063.96
Gasoline Tax	\$832,480.14	\$5,862.60				\$826,617.54	\$153,000.00	\$979,617.54
Road and Bridge	\$1,688,158.72	\$4,744.49				\$1,683,414.23	\$618,000.00	\$2,301,414.23
Fire District	\$7,571,293.83	\$46,103.25				\$7,525,190.58	\$2,240,000.00	\$9,765,190.58
Road District	\$1,250,821.97					\$1,250,821.97	\$381,000.00	\$1,631,821.97
Zoning	\$17,652.35					\$17,652.35	\$6,500.00	\$24,152.35
Permissive Motor Vehicle License Tax	\$159,042.41					\$159,042.41	\$21,200.00	\$180,242.41
Coronavirus Relief Fund								
American Rescue Plan								
Total Special Revenue Funds	\$11,654,202.30	\$57,399.26				\$11,596,803.04	\$3,440,700.00	\$15,037,503.04
Debt Service Funds								
General (Bond) Retirement- Fire House	\$28,486.45					\$28,486.45		\$28,486.45
Total Debt Service Funds	\$28,486.45					\$28,486.45		\$28,486.45
Capital Projects Funds								
Public Works Commission Project								
Miscellaneous Capital Projects								
Miscellaneous Capital Projects								
Miscellaneous Capital Projects								
Capital Projects- Roads								
Capital Projects-Fire	\$493,068.70					\$493,068.70	\$75,000.00	\$568,068.70
Miscellaneous Capital Projects - Roads	\$300,009.09					\$300,009.09	\$50,000.00	\$350,009.09
Total Capital Projects Funds	\$793,077.79					\$793,077.79	\$125,000.00	\$918,077.79
TOTAL GOVERNMENTAL FUND TYPE	\$13,381,222.90	\$58,092.92				\$13,323,129.98	\$3,805,700.00	\$17,128,829.98
PROPRIETARY FUND TYPE								
TOTAL PROPRIETARY FUND TYPE								
FIDUCIARY FUND TYPE								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS	\$13,381,222.90	\$58,092.92				\$13,323,129.98	\$3,805,700.00	\$17,128,829.98

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\_\_\_\_\_ Budget

\_\_\_\_\_ Commission

**OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES**

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Berne Union L.S.D

Submitted By: KIRK M. GRANDY

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

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

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

\_\_\_\_\_

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Budget Commission:

\_\_\_\_\_

**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
(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	
<b>Special Revenue Fund</b>													
007-9019 South Central Power - ROX Grant	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	
007-9111 Unclaimed Monies Fund	\$5,562.22	\$0.00	\$0.00	\$5,562.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,562.22	\$5,562.22	\$0.00	
018-9017 Veterans Committee Fund	\$10,762.93	\$0.00	\$0.00	\$10,762.93	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$12,762.93	\$12,762.93	\$0.00	

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

590-9026 Title II-A-FY 2026	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,008.04	\$26,008.04	\$26,008.04	\$26,008.04	\$0.00	
<b>Debt Service Fund</b>													
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	
<b>Capital Projects Fund</b>													
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	
<b>Enterprise Fund</b>													
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	
<b>Internal Service Fund</b>													
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	
<b>Fiduciary Fund</b>													
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	

<b>Total All Funds</b>	\$10,636,423.17	\$0.00	\$1,503,114.58	\$9,133,308.59	\$10,403,900.0 0	\$399,000.00	\$0.00	\$14,441,518.57	\$25,244,418.57	\$34,377,727.16	\$34,363,5 38.42	\$14,188.74	
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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 9th day of September 2025, 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

Mrs. Oxley 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. Miller 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)

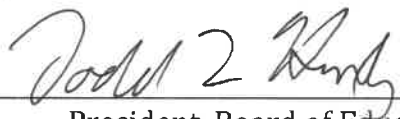
RE: \_\_\_\_\_

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: September 9, 2025

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	\$ 203,932.40
516 9026 PART B-IDEA-FY 2026	\$ 203,932.40
1000 INSTRUCTION	\$ 193,932.40
1200 SPECIAL INSTRUCTION	\$ 193,932.40
100 PERSONAL SERVICES - SALARIES	\$ 136,932.40
200 EMPLOYEES RETIRE. & INSUR. BEN	\$ 55,000.00
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	\$ 143,408.73
572 9026 TITLE I-FY 2026	\$ 143,408.73
1000 INSTRUCTION	\$ 136,408.73
1200 SPECIAL INSTRUCTION	\$ 136,408.73
100 PERSONAL SERVICES - SALARIES	\$ 133,130.81
400 PURCHASED SERVICES	\$ 3,277.92
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	\$ 11,204.31
584 9026 TITLE IV-A-FY 2026	\$ 11,204.31
2000 SUPPORTING SERVICES	\$ 11,204.31
2700 OPERATION & MAINT OF PLANT SER	\$ 11,204.31
100 PERSONAL SERVICES - SALARIES	\$ 11,204.31
587 IDEA PART B, SPECIAL EDUCATION, ASSISTANCE FOR ALL CHILDREN WITH	\$ 4,282.81
587 9026 EARLY CHILDHOOD-IDEA-FY 2026	\$ 4,282.81
1000 INSTRUCTION	\$ 4,282.81
1200 SPECIAL INSTRUCTION	\$ 4,282.81
100 PERSONAL SERVICES - SALARIES	\$ 4,282.81
590 IMPROVING TEACHER QUALITY	\$ 26,008.04
590 9026 TITLE II-A-FY 2026	\$ 26,008.04
1000 INSTRUCTION	\$ 26,008.04
1100 REGULAR INSTRUCTION	\$ 26,008.04
100 PERSONAL SERVICES - SALARIES	\$ 26,008.04
<b>Grand Total All Funds</b>	<b>\$ 34,363,538.42</b>

# Appropriation Recap Report

Beginning Balance

Governmental Fund Type	Beginning Balance
<b>General Fund</b>	
001 GENERAL	\$ 23,410,758.24
<b>Total for General Fund</b>	<b>\$ 23,410,758.24</b>
<b>Debt Service</b>	
002 DEBT RETIREMENT	\$ 4,452,674.75
<b>Total for Debt Service</b>	<b>\$ 4,452,674.75</b>
<b>Capital Projects</b>	
004 BUILDING	\$ 6,309.07
<b>Total for Capital Projects</b>	<b>\$ 6,309.07</b>
<b>Special Revenue</b>	
007 SPECIAL TRUST	\$ 5,662.22
018 PUBLIC SCHOOL SUPPORT	\$ 73,426.74
<b>Total for Special Revenue</b>	<b>\$ 79,088.96</b>
<b>Capital Projects</b>	
070 CAPITAL PROJECTS	\$ 2,551,504.69
<b>Total for Capital Projects</b>	<b>\$ 2,551,504.69</b>
<b>Special Revenue</b>	
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	\$ 203,932.40
572 TITLE I DISADVANTAGED CHILDREN	\$ 143,408.73
584 TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAMS	\$ 11,204.31
587 IDEA PART B, SPECIAL EDUCATION, ASSISTANCE FOR ALL CHILDREN WITH	\$ 4,282.81
590 IMPROVING TEACHER QUALITY	\$ 26,008.04
<b>Total for Special Revenue</b>	<b>\$ 550,871.86</b>
<b>Total for Governmental Fund Type</b>	<b>\$ 31,051,207.57</b>
<b>Proprietary Fund Type</b>	
<b>Enterprise</b>	
006 FOOD SERVICE	\$ 584,731.40
009 UNIFORM SCHOOL SUPPLIES	\$ 26,342.74
020 SPECIAL ENTERPRISE FUND	\$ 116,477.08
<b>Total for Enterprise</b>	<b>\$ 727,551.22</b>
<b>Internal Service</b>	
024 EMPLOYEE BENEFITS SELF INS.	\$ 2,581,679.63
<b>Total for Internal Service</b>	<b>\$ 2,581,679.63</b>
<b>Total for Proprietary Fund Type</b>	<b>\$ 3,309,230.85</b>
<b>Fiduciary Fund Type</b>	
<b>Private Purpose Trust Fund</b>	
007 SPECIAL TRUST	\$ 3,100.00
<b>Total for Private Purpose Trust Fund</b>	<b>\$ 3,100.00</b>
<b>Total for Fiduciary Fund Type</b>	<b>\$ 3,100.00</b>
<b>Grand Total All Funds</b>	<b>\$ 34,363,538.42</b>

**BERNE UNION LOCAL SCHOOLS**  
**Amended Official Certificate of Estimated Resources**

Rev. Code Sec. 5705.36

Fund	Unencumbered Balance July 1	Taxes	Other Sources	Total
<b>Governmental Fund Type</b>				
<b>General Fund</b>				
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
<b>Total:</b>	<b>\$ 4,417,036.24</b>	<b>\$ 10,403,900.00</b>	<b>\$ 8,589,822.00</b>	<b>\$ 23,410,758.24</b>
<b>Special Revenue</b>				
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-ELF	\$ 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 INSTTUTE	\$ 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	\$ 203,932.40	\$ 203,932.40
572 9026 TITLE I-FY 2026	\$ 0.00	\$ 0.00	\$ 143,408.73	\$ 143,408.73
584 9026 TITLE IV-A-FY 2026	\$ 0.00	\$ 0.00	\$ 11,204.31	\$ 11,204.31
587 9026 EARLY CHILDHOOD-IDEA-FY 2026	\$ 0.00	\$ 0.00	\$ 4,282.81	\$ 4,282.81
590 9026 TITLE II-A-FY 2026	\$ 0.00	\$ 0.00	\$ 26,008.04	\$ 26,008.04
<b>Total:</b>	<b>\$ 100,280.99</b>	<b>\$ 0.00</b>	<b>\$ 543,868.57</b>	<b>\$ 644,149.56</b>
<b>Debt Service</b>				
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
<b>Total:</b>	<b>\$ 3,702,674.75</b>	<b>\$ 0.00</b>	<b>\$ 750,000.00</b>	<b>\$ 4,452,674.75</b>

**BERNE UNION LOCAL SCHOOLS**  
**Amended Official Certificate of Estimated Resources**

Rev. Code Sec. 5705.36

Fund	Unencumbered Balance July 1	Taxes	Other Sources	Total
<b>Capital Projects</b>				
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
<b>Total:</b>	<b>\$ 499,785.76</b>	<b>\$ 0.00</b>	<b>\$ 2,058,028.00</b>	<b>\$ 2,557,813.76</b>
<b>Proprietary Fund Type</b>				
<b>Enterprise</b>				
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
<b>Total:</b>	<b>\$ 328,751.22</b>	<b>\$ 0.00</b>	<b>\$ 398,800.00</b>	<b>\$ 727,551.22</b>
<b>Internal Service</b>				
024 0000 MEDICAL INSURANCE	\$ 81,679.63	\$ 0.00	\$ 2,500,000.00	\$ 2,581,679.63
<b>Total:</b>	<b>\$ 81,679.63</b>	<b>\$ 0.00</b>	<b>\$ 2,500,000.00</b>	<b>\$ 2,581,679.63</b>
<b>Fiduciary Fund Type</b>				
<b>Private Purpose Trust Fund</b>				
007 9017 MIKE SPIRES COMMUNITY SERVICE SCHOLARSHIP	\$ 3,100.00	\$ 0.00	\$ 0.00	\$ 3,100.00
<b>Total:</b>	<b>\$ 3,100.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 3,100.00</b>
<b>Grand Totals:</b>	<b>\$ 9,133,308.59</b>	<b>\$ 10,403,900.00</b>	<b>\$ 14,840,518.57</b>	<b>\$ 34,377,727.16</b>

## OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: City Of Lancaster

Submitted By: Anitra Scott

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

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

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

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Budget Commission:

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**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
(1001) General Fund	\$29,359,623.55	\$0.00	\$1,366,404.69	\$27,993,218.86	\$3,176,800.00	\$358,000.00	\$0.00	\$23,022,110.81	\$26,556,910.81	\$54,550,129.67	\$0.00	\$54,550,129.67	
<b>Special Revenue Fund</b>													
(2007) Cemetery Fund	\$624,986.80	\$0.00	\$7,037.45	\$617,949.35	\$0.00	\$0.00	\$0.00	\$755,255.00	\$755,255.00	\$1,373,204.35	\$0.00	\$1,373,204.35	
(2008) Department of Transportation	\$1,685,054.30	\$0.00	\$152,500.38	\$1,532,553.92	\$0.00	\$0.00	\$0.00	\$4,604,395.00	\$4,604,395.00	\$6,136,948.92	\$0.00	\$6,136,948.92	
(2009) 3 Mil Levy Fund	\$1,216,268.18	\$0.00	\$0.00	\$1,216,268.18	\$3,200,000.00	\$200,000.00	\$0.00	\$0.00	\$3,400,000.00	\$4,616,268.18	\$0.00	\$4,616,268.18	
(2012) Parks and Recreation Fund	\$4,548,279.52	\$0.00	\$235,863.79	\$4,312,415.73	\$0.00	\$0.00	\$0.00	\$4,848,364.35	\$4,848,364.35	\$9,160,780.08	\$0.00	\$9,160,780.08	
(2016) Income Tax Fund	\$4,898,508.71	\$0.00	\$12,136.98	\$4,886,371.73	\$0.00	\$0.00	\$0.00	\$38,220,000.00	\$38,220,000.00	\$43,106,371.73	\$0.00	\$43,106,371.73	
(2020) Special Improvement District	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	\$100,000.00	

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

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

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

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

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

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

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

## CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURE AND BALANCES

Office of Lancaster City Auditor      Fairfield County, Ohio  
Lancaster, Ohio                                  January 2026

To the County Auditor of said County:

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, December 31, 2025.

FUND TYPE/CLASSIFICATION	CASH BALANCE AS OF 12/31/2025	ENCUMBERANCES AS OF 12/31/2025	CARRYOVER BALANCE AVAILABLE FOR APPROPRIATION	OTHER SOUCES AVAILABLE FOR EXPENDITURES	TOTAL AMOUNT AVAILABLE PLUS BALANCES
<b>GOVERNMENTAL FUND</b>					
General Fund	\$29,359,623.55	\$1,366,404.69	\$27,993,218.86	\$26,556,910.81	\$54,550,129.67
Special Revenue Funds	\$24,728,131.23	\$1,240,575.56	\$23,487,555.67	\$74,802,542.62	\$98,290,098.29
Debt Service Funds	\$4,354.82	\$0.00	\$4,354.82	\$827,465.00	\$831,819.82
Capital Project Funds	\$15,235,928.76	\$926,145.91	\$14,309,782.85	\$2,986,800.32	\$17,296,583.17
<b>PROPRIETARY FUND</b>					
Enterprise Funds	\$68,022,290.55	\$4,498,732.97	\$63,523,557.58	\$78,761,760.00	\$142,285,317.58
Internal Service Funds	\$6,703,021.10	\$70,512.56	\$6,632,508.54	\$17,625,066.00	\$24,257,574.54
<b>FIDUCIARY FUND</b>					
Trust and Agency Funds	\$5,925,248.56	\$0.00	\$5,925,248.56	\$540,750.00	\$6,465,998.56
<b>TOTAL OF ALL FUNDS</b>	<b>\$149,978,598.57</b>	<b>\$8,102,371.69</b>	<b>\$141,876,226.88</b>	<b>\$202,101,294.75</b>	<b>\$343,977,521.63</b>

Updated for new Schedule A received 1.2.26 - AS

### 2026 Revenue Budget Information for General Fund

Fund #	FUND	CASH BALANCE as of 12/31/2025	Encumbrances as of 12/31/2025	UNENCUMBERED FUND BALANCE 1/1/2026	A + B + C = Total 2026 Revenue			TOTAL AVAILABLE TO BUDGET	2026 APPROP BUDGET	UNENCUMBERED BALANCE
					(A) 2026 TAXES	(B) 2026 ROLLBACKS	(C) 2026 OTHER SOURCE			
1001	GENERAL FUND	\$29,359,623.55	\$1,366,404.69	\$27,993,218.86	\$3,176,800.00	\$358,000.00	\$23,022,110.81	\$54,550,129.67	\$27,982,175.00	\$26,567,954.67
<b>TOTAL GENERAL FUND</b>		\$29,359,623.55	\$1,366,404.69	\$27,993,218.86	\$3,176,800.00	\$358,000.00	\$23,022,110.81	\$54,550,129.67	\$27,982,175.00	\$26,567,954.67

✓ ✓ ✓ ✓ ✓ ✓ ✓

*Total matches the Schedule A filed* → **\$3,534,800.00 Total for General Fund**

Expense Report Cur  
 \$27,982,175.00  
 \$0.00

Totals for Police & Fire are for Fund 2028 Police & Fire Pension which are put in Fund 2028 revenue. The County Auditor's Office wishes to also put the revenue in the General Fund 1001 revenue. If I put the Police & Fire Pension money in the General Fund total it will be doubled on this form only, City's VIP revenue estimate is correct.

\$321,000.00 Police Fund  
 \$0.00 Police Rollback  
 \$321,000.00 Fire Fund  
 \$0.00 Fire Rollback  


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**\$642,000.00 Total for Fund 2028**

↑  
Total matches the Schedule A filed

TOTAL of Schedule A      **\$4,176,800.00**



**2026 Revenue Budget Information for Capital Project Funds**

Fund #	CAPITAL PROJECTS	CASH BALANCE as of 12/31/2025	Encumbrances as of 12/31/2025	UNENCUMBERED FUND BALANCE 1/1/2026	2026 TAXES	2026 ROLLBACKS	2026 OTHER SOURCE	TOTAL AVAILABLE TO BUDGET	2026 APPROP BUDGET	UNENCUMBERED BALANCE
3014	LDOT IMPROVEMENT FUND	\$2,561,054.58	\$6,477.16	\$2,554,577.42			\$75,000.00	\$2,629,577.42	\$2,600,000.00	\$29,577.42
3015	PARKS IMPROVEMENT FUND	\$179,727.92	\$2,747.83	\$176,980.09			\$154,254.57	\$331,234.66	\$130,000.00	\$201,234.66
3016	GENERAL IMPROVEMENT FUND	\$526,567.73	\$43,673.99	\$482,893.74			\$175,000.00	\$657,893.74	\$339,500.00	\$318,393.74
3020	CAPITAL IMPROVEMENTS	\$10,446,634.49	\$824,255.54	\$9,622,378.95			\$1,542,545.75	\$11,164,924.70	\$5,782,000.00	\$5,382,924.70
3022	FIRE IMPACT-DISTRICT ONE	\$1,502,654.68	\$38,991.39	\$1,463,663.29			\$550,000.00	\$2,013,663.29	\$405,000.00	\$1,608,663.29
3030	ETY ROAD TIF PROJECT	\$67.96	\$0.00	\$67.96			\$0.00	\$67.96	\$0.00	\$67.96
3031	ETY RD TIF SERVICE FUND	\$19,221.40	\$10,000.00	\$9,221.40			\$250,000.00	\$259,221.40	\$30,820.00	\$228,401.40
3060	Timbertop TIF Fund	\$0.00	\$0.00	\$0.00			\$240,000.00	\$240,000.00	\$240,000.00	\$0.00
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$15,235,928.76</b>	<b>\$926,145.91</b>	<b>\$14,309,782.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,986,800.32</b>	<b>\$17,296,583.17</b>	<b>\$9,527,320.00</b>	<b>7,769,263.17</b>



**2026 Revenue Budget Information for Debt Service Funds**

Fund #	DEBT SERVICE FUND	CASH BALANCE as of 12/31/2025	Encumberances as of 12/31/2025	UNENCUMBERD FUND BALANCE 1/1/2026	2026 TAXES	2026 ROLLEBACKS	2026 OTHER SOURCE	TOTAL AVAILABLE TO BUDGET	2026 APPROP BUDGET	UNENCUMBERED BALANCE
4013	Bond Retirement	\$4,354.82	\$0.00	\$4,354.82			\$827,465.00	\$831,819.82	\$827,465.00	4,354.82
4015	Downtown Special Assessment	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	0.00
<b>TOTAL DEBT SERVICE FUND</b>		\$4,354.82	\$0.00	\$4,354.82	\$0.00	\$0.00	\$827,465.00	\$831,819.82	\$827,465.00	4,354.82



**2026 Revenue Budget Information for Enterprise Funds**

Fund #	ENTERPRISE FUNDS	CASH BALANCE as of 12/31/2025	Encumbrances as of 12/31/2025	UNENCUMBERD FUND BALANCE 1/1/2026	2026 TAXES	2026 ROLLBACKS	2026 OTHER SOURCE	TOTAL AVAILABLE TO BUDGET	2026 APPROP BUDGET	UNENCUMBERED BALANCE
6002	GAS FUND	\$15,305,515.94	\$2,917,998.15	\$12,387,517.79			\$21,100,366.00	\$33,487,883.79	\$21,100,366.00	12,387,517.79
6003	WATER REVENUE FUND	\$9,434,369.92	\$511,650.42	\$8,922,719.50			\$16,567,249.00	\$25,489,968.50	\$16,564,601.54	8,925,366.96
6004	WASTE WATER REVENUE FUND	\$17,703,015.43	\$443,535.79	\$17,259,479.64			\$16,274,343.00	\$33,533,822.64	\$19,140,744.00	14,393,078.64
6005	SANITATION FUND	\$3,026,902.72	\$337,322.86	\$2,689,579.86			\$6,133,300.00	\$8,822,879.86	\$6,112,114.00	2,710,765.86
6006	STORM WATER SEWER FUND	\$1,684,263.13	\$20,420.67	\$1,663,842.46			\$3,825,000.00	\$5,488,842.46	\$4,165,000.00	1,323,842.46
6019	STORM WATER UTILITY RESERVE	\$3,349,622.90	\$0.00	\$3,349,622.90			\$0.00	\$3,349,622.90	\$0.00	3,349,622.90
6021	STORMWATER R & I	\$1,000,000.00	\$0.00	\$1,000,000.00			\$0.00	\$1,000,000.00	\$0.00	1,000,000.00
6022	WATER WELL HEAD PROTECTION FD	\$500,000.00	\$0.00	\$500,000.00			\$0.00	\$500,000.00	\$0.00	500,000.00
6023	WASTE WATER REPLACE & IMP FD	\$1,577,210.76	\$49,980.08	\$1,527,230.68			\$240,000.00	\$1,767,230.68	\$1,155,474.00	611,756.68
6025	WATER REPLACEMENT & IMP FUND	\$1,690,867.95	\$217,825.00	\$1,473,042.95			\$1,275,000.00	\$2,748,042.95	\$1,900,000.00	848,042.95
6026	WATER CONSTRUCTION FUND	\$5,116.60	\$0.00	\$5,116.60			\$0.00	\$5,116.60	\$0.00	5,116.60
6027	WATER UTILITY RESERVE FUND	\$3,217,711.52	\$0.00	\$3,217,711.52			\$0.00	\$3,217,711.52	\$0.00	3,217,711.52
6028	WATER REBATE FUND	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	0.00
6029	WASTE WATER UTILITY RESERVE FD	\$9,399,856.24	\$0.00	\$9,399,856.24			\$13,346,502.00	\$22,746,358.24	\$21,944,988.00	801,370.24
6030	WASTE WATER CONSTRUCTION FD	\$24,124.04	\$0.00	\$24,124.04			\$0.00	\$24,124.04	\$24,017.00	107.04
6031	WASTE WATER REBATE FUND	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	0.00
6096	UTILITIES DEPOSITS FUND	\$103,713.40	\$0.00	\$103,713.40			\$0.00	\$103,713.40	\$0.00	103,713.40
<b>TOTAL ENTERPRISE FUNDS</b>		<b>\$68,022,290.55</b>	<b>\$4,498,732.97</b>	<b>\$63,523,557.58</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$78,761,760.00</b>	<b>\$142,285,317.58</b>	<b>\$92,107,304.54</b>	<b>50,178,013.04</b>

**2026 Revenue Budget Information for Fiduciary Funds**

Fund #	FIDUCIARY FUNDS	CASH BALANCE as of 12/31/2025	Encumbrances as of 12/31/2025	UNENCUMBERED FUND BALANCE 1/1/2026	2026 TAXES	2026 ROLLOBACKS	2026 OTHER SOURCE	TOTAL AVAILABLE TO BUDGET	2026 APPROP BUDGET	UNENCUMBERED BALANCE
8012	BUSTR FINANCE RESPONSD FD	\$33,000.00	\$0.00	\$33,000.00			\$0.00	\$33,000.00	\$33,000.00	\$0.00
8019	TREASURY INVESTMENT CAPITAL	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
8020	BUDGETARY AGENCY FD	\$18,972.79	\$0.00	\$18,972.79			\$0.00	\$18,972.79	\$0.00	\$18,972.79
8021	UTILITY AGENCY OVERPAYMENTS	\$312,738.01	\$0.00	\$312,738.01			\$0.00	\$312,738.01	\$0.00	\$312,738.01
8022	UNCLAIMED FUNDS	\$401,427.25	\$0.00	\$401,427.25			\$0.00	\$401,427.25	\$0.00	\$401,427.25
8023	CODE ENF - FIRE INS ESCROW	\$104,407.53	\$0.00	\$104,407.53			\$80,000.00	\$184,407.53	\$120,000.00	\$64,407.53
8024	PARKS RENTAL DEPOSITS	\$170,406.84	\$0.00	\$170,406.84			\$50,000.00	\$220,406.84	\$40,000.00	\$180,406.84
8025	TREASURER AGENCY FUND	\$25,617.65	\$0.00	\$25,617.65			\$0.00	\$25,617.65	\$0.00	\$25,617.65
8034	TREAS.CEMETERY TRUST CAPITAL	\$902,441.56	\$0.00	\$902,441.56			\$21,000.00	\$923,441.56	\$0.00	\$923,441.56
8035	TREAS CEMETERY INTERMENT TR FD	\$278,514.80	\$0.00	\$278,514.80			\$40,000.00	\$318,514.80	\$35,000.00	\$283,514.80
8037	TREAS POST CLOSURE TR/LANDFILL	\$607,391.98	\$0.00	\$607,391.98			\$16,000.00	\$623,391.98	\$0.00	\$623,391.98
8038	TRANSFER FACILITY CLOSURE RES	\$55,342.13	\$0.00	\$55,342.13			\$15,000.00	\$70,342.13	\$0.00	\$70,342.13
8050	BWC PROCESSING	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
8055	HOTEL/MOTEL TAX	\$39,826.29	\$0.00	\$39,826.29			\$250,000.00	\$289,826.29	\$250,000.00	\$39,826.29
8058	VIOLET TWP-CITY OF LANCASTER JEDD	\$2,385.93	\$0.00	\$2,385.93			\$26,250.00	\$28,635.93	\$26,250.00	\$2,385.93
8060	ESCROW FUND	\$2,972,775.80	\$0.00	\$2,972,775.80			\$0.00	\$2,972,775.80	\$3,749,315.32	(\$776,539.52)
8097	LAW LIBRARY FUND	\$0.00	\$0.00	\$0.00			\$42,500.00	\$42,500.00	\$42,500.00	\$0.00
<b>TOTAL FIDUCIARY FUND</b>		<b>\$5,925,248.56</b>	<b>\$0.00</b>	<b>\$5,925,248.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$540,750.00</b>	<b>\$6,465,998.56</b>	<b>\$4,296,065.32</b>	<b>\$2,169,933.24</b>

\* will be completing legislation to reduce 2026 Appropriation Budget, which will get the unencumbered BALANCE out of the negative.

**2026 Revenue Budget Information for Internal Service Funds**

Fund #	INTERNAL SERVICE FUNDS	CASH BALANCE as of 12/31/2025	Encumbrances as of 12/31/2025	UNENCUMBERD FUND BALANCE 1/1/2026	2026 TAXES	2026 ROLLBACKS	2026 OTHER SOURCE	TOTAL AVAILABLE TO BUDGET	2026 APPROP BUDGET	UNENCUMBERED BALANCE
7006	UTILITIES COLLECTION FUND	\$784,788.99	\$24,527.37	\$760,261.62			\$1,910,497.00	\$2,670,758.62	\$1,882,593.00	\$788,165.62
7010	FUEL DEPOT FUND	\$333,108.09	\$1,752.78	\$331,355.31			\$1,257,887.00	\$1,589,242.31	\$1,254,447.00	\$334,795.31
7020	INFORMATION SERVICES	\$625,182.15	\$25,595.94	\$599,586.21			\$1,452,760.00	\$2,052,346.21	\$1,452,813.00	\$599,533.21
7022	HEALTH INSURANCE MANAGEMENT FD	\$4,839,762.78	\$7,811.00	\$4,831,951.78			\$12,731,697.00	\$17,563,648.78	\$12,733,852.04	\$4,829,796.74
7030	ENVIRONMENTAL ENGINEERING	\$120,179.09	\$10,825.47	\$109,353.62			\$272,225.00	\$381,578.62	\$273,232.00	\$108,346.62
<b>TOTAL INTERNAL SERVICE FUND</b>		<b>\$6,703,021.10</b>	<b>\$70,512.56</b>	<b>\$6,632,508.54</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$17,625,066.00</b>	<b>\$24,257,574.54</b>	<b>\$17,596,937.04</b>	<b>\$6,660,637.50</b>

# OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: City Of Pickerington

Submitted By: CHRISTOPHER P. SCHORNACK

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$22,570,363.98	\$2,007,800.00	\$19,394,165.00	<b>\$43,972,328.98</b>
Special Revenue Fund	\$3,878,431.39	\$2,249,100.00	\$16,066,203.00	<b>\$22,193,734.39</b>
Debt Service Fund	\$89,903.46	\$0.00	\$833,756.00	<b>\$923,659.46</b>
Capital Projects Fund	\$7,743,987.74	\$0.00	\$4,163,601.00	<b>\$11,907,588.74</b>
Enterprise Fund	\$31,022,773.75	\$0.00	\$11,239,484.00	<b>\$42,262,257.75</b>
Fiduciary Fund	\$716,384.02	\$0.00	\$14,008.00	<b>\$730,392.02</b>
<b>Total All Funds</b>	\$66,021,844.34	\$4,256,900.00	\$51,711,217.00	<b>\$121,989,961.34</b>

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

\_\_\_\_\_  
\_\_\_\_\_

Budget Commission:

\_\_\_\_\_

**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
100 General Fund	\$25,253,517.79	\$0.00	\$2,683,153.81	\$22,570,363.98	\$2,007,800.00	\$230,000.00	\$0.00	\$19,164,165.00	\$21,401,965.00	\$43,972,328.98	\$21,391,674.00	\$22,580,654.98	
<b>Special Revenue Fund</b>													
201 Street Fund	\$1,509,809.73	\$0.00	\$319,129.60	\$1,190,680.13	\$0.00	\$0.00	\$0.00	\$5,497,279.00	\$5,497,279.00	\$6,687,959.13	\$5,470,100.00	\$1,217,859.13	
202 State Highway Fund	\$439,237.21	\$0.00	\$4,289.56	\$434,947.65	\$0.00	\$0.00	\$0.00	\$108,650.00	\$108,650.00	\$543,597.65	\$94,040.00	\$449,557.65	
203 Rte 256 Highway Fund	\$331,893.49	\$0.00	\$0.00	\$331,893.49	\$0.00	\$0.00	\$0.00	\$175,000.00	\$175,000.00	\$506,893.49	\$150,000.00	\$356,893.49	
204 Parks & Recreation Fund	\$537,767.34	\$0.00	\$65,816.95	\$471,950.39	\$0.00	\$0.00	\$0.00	\$1,452,925.00	\$1,452,925.00	\$1,924,875.39	\$1,446,928.00	\$477,947.39	
205 Computer Fund	\$28,007.45	\$0.00	\$10.40	\$27,997.05	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00	\$36,997.05	\$32,000.00	\$4,997.05	
206 O.M.V.I. Education Fund	\$12,309.97	\$0.00	\$0.00	\$12,309.97	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$13,309.97	\$6,500.00	\$6,809.97	

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

306 Community Economic Development Bond Retirement	\$14,772.00	\$0.00	\$0.00	\$14,772.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,772.00	\$0.00	\$14,772.00	
<b>Capital Projects Fund</b>													
(418) Equity TIF Construction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$142,000.00	\$142,000.00	\$142,000.00	\$142,000.00	\$0.00	
402 Street Construction	\$171,272.86	\$0.00	\$0.00	\$171,272.86	\$0.00	\$0.00	\$0.00	\$275,000.00	\$275,000.00	\$446,272.86	\$275,000.00	\$171,272.86	
403 Street Cap Imp - Impact Fee	\$310,775.51	\$0.00	\$0.00	\$310,775.51	\$0.00	\$0.00	\$0.00	\$88,924.00	\$88,924.00	\$399,699.51	\$136,798.00	\$262,901.51	
407 Police Facilities - Impact Fee	\$1,220,054.51	\$0.00	\$0.00	\$1,220,054.51	\$0.00	\$0.00	\$0.00	\$80,730.00	\$80,730.00	\$1,300,784.51	\$1,172,750.00	\$128,034.51	
408 CDBG Revolving Loan	\$373.61	\$0.00	\$0.00	\$373.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$373.61	\$0.00	\$373.61	
416 Park Impact Fee	\$1,618,532.39	\$0.00	\$0.00	\$1,618,532.39	\$0.00	\$0.00	\$0.00	\$175,781.00	\$175,781.00	\$1,794,313.39	\$752,500.00	\$1,041,813.39	
417 Municipal Facilities Impact Fee	\$189,796.92	\$0.00	\$0.00	\$189,796.92	\$0.00	\$0.00	\$0.00	\$59,166.00	\$59,166.00	\$248,962.92	\$0.00	\$248,962.92	
419 Safe Routes to Schools	\$31,326.71	\$0.00	\$31,325.75	\$0.96	\$0.00	\$0.00	\$0.00	\$1,108,000.00	\$1,108,000.00	\$1,108,000.96	\$1,107,360.00	\$640.96	
420 State Route 256 Safety Grant Fund	\$0.83	\$0.00	\$0.00	\$0.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.83	\$0.00	\$0.83	
421 Ohio Health MOB	\$682,999.52	\$0.00	\$0.00	\$682,999.52	\$0.00	\$0.00	\$0.00	\$420,000.00	\$420,000.00	\$1,102,999.52	\$310,420.00	\$792,579.52	
422 Hill/Diley Road TIF Fund	\$988,767.00	\$0.00	\$0.00	\$988,767.00	\$0.00	\$0.00	\$0.00	\$155,000.00	\$155,000.00	\$1,143,767.00	\$3,000.00	\$1,140,767.00	

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

Restoration Grant Fund													
434 Refugee-Spring Creek Municipal Public Improvement TIF Fund	\$19,307.90	\$0.00	\$0.00	\$19,307.90	\$0.00	\$0.00	\$0.00	\$19,000.00	\$19,000.00	\$38,307.90	\$500.00	\$37,807.90	
435 Business Loan Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Enterprise Fund</b>													
218 Aquatic Recreation	\$274,586.75	\$0.00	\$10,150.69	\$264,436.06	\$0.00	\$0.00	\$0.00	\$542,935.00	\$542,935.00	\$807,371.06	\$552,304.00	\$255,067.06	
501 Water Fund	\$5,463,338.92	\$0.00	\$188,393.41	\$5,274,945.51	\$0.00	\$0.00	\$0.00	\$3,778,119.00	\$3,778,119.00	\$9,053,064.51	\$3,663.003.00	\$5,390,061.51	
502 Sewer Fund	\$10,984,820.43	\$0.00	\$136,333.45	\$10,848,486.98	\$0.00	\$0.00	\$0.00	\$4,229,545.00	\$4,229,545.00	\$15,078,031.98	\$4,508.069.00	\$10,569,962.98	
504 Water Pollution Control Loan Fund - Sewer	\$0.28	\$0.00	\$0.00	\$0.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.28	\$0.00	\$0.28	
507 Water Debt Retirement Fund	\$3,429.32	\$0.00	\$0.00	\$3,429.32	\$0.00	\$0.00	\$0.00	\$156,725.00	\$156,725.00	\$160,154.32	\$156,725.00	\$3,429.32	
508 Utilities Deposit Guarantee Fund	\$26,191.69	\$0.00	\$0.00	\$26,191.69	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$28,691.69	\$9,500.00	\$19,191.69	
509 Water Capital Improvement Fund (Rev 2/26)	\$6,094,681.08	\$0.00	\$903,652.01	\$5,191,029.07	\$0.00	\$0.00	\$0.00	\$425,000.00	\$425,000.00	\$5,616,029.07	\$906,725.00	\$4,709,304.07	
511 Sewer Repair & Replacement Fund	\$6,694,087.37	\$0.00	\$181,441.11	\$6,512,646.26	\$0.00	\$0.00	\$0.00	\$375,000.00	\$375,000.00	\$6,887,646.26	\$275,000.00	\$6,612,646.26	

513 Storm Water Fund	\$2,907,194.24	\$0.00	\$12,819.16	\$2,894,375.08	\$0.00	\$0.00	\$0.00	\$975,824.00	\$975,824.00	\$3,870,199.08	\$1,231,803.00	\$2,638,396.08	
514 Sewer Debt Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$753,836.00	\$753,836.00	\$753,836.00	\$753,836.00	\$0.00	
518 Stormwater Debt Retirement	\$3,983.50	\$0.00	\$0.00	\$3,983.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,983.50	\$0.00	\$3,983.50	
519 WPCLF - Water Fund	\$3,250.00	\$0.00	\$0.00	\$3,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,250.00	\$0.00	\$3,250.00	
<b>Fiduciary Fund</b>													
701 Trust Fund	\$190,013.88	\$0.00	\$0.00	\$190,013.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$190,013.88	\$75,000.00	\$115,013.88	
702 Unclaimed Funds	\$16,910.10	\$0.00	\$0.00	\$16,910.10	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$19,410.10	\$6,000.00	\$13,410.10	
703 Street Trust Fund	\$386,665.64	\$0.00	\$0.00	\$386,665.64	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00	\$394,165.64	\$100,000.00	\$294,165.64	
704 Stormwater Improvement	\$30,147.43	\$0.00	\$0.00	\$30,147.43	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$31,147.43	\$0.00	\$31,147.43	
705 Sidewalk Improvement Fund	\$1,730.05	\$0.00	\$0.00	\$1,730.05	\$0.00	\$0.00	\$0.00	\$2.00	\$2.00	\$1,732.05	\$0.00	\$1,732.05	
706 Stormwater Basin	\$86,505.42	\$0.00	\$0.00	\$86,505.42	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$89,505.42	\$0.00	\$89,505.42	
707 Cemetary Fund	\$4,411.50	\$0.00	\$0.00	\$4,411.50	\$0.00	\$0.00	\$0.00	\$6.00	\$6.00	\$4,417.50	\$0.00	\$4,417.50	
<b>Total All Funds</b>	\$71,066,101.25	\$0.00	\$5,044,256.91	\$66,021,844.34	\$4,256,900.00	\$455,000.00	\$0.00	\$51,256,217.00	\$55,968,117.00	\$121,989,961.34	\$58,515,201.00	\$63,474,760.34	



City of Pickerington  
2026  
Certificate of Available Balances

Fund No.	1/1/2026 Unencumbered Balances	#1 Certificate of Est Resources	#1 Certificate of Appropriations	Available Balances
<b><u>General Fund</u></b>				
<b>101 General Fund</b>				
Mayor	0.00	0.00	139,108.00	0.00
Finance Department	0.00	0.00	1,351,518.00	0.00
City Manager	0.00	0.00	215,045.00	0.00
Administrative Assistant	0.00	0.00	93,978.00	0.00
Human Resource Department	0.00	0.00	162,954.00	0.00
Public Information	0.00	0.00	84,910.00	0.00
Facilities Operations Adm	0.00	0.00	153,253.00	0.00
Security of Persons and Property	0.00	0.00	116,600.00	0.00
Land and Building	0.00	0.00	2,173,980.00	0.00
Planning and Zoning	0.00	0.00	435,853.00	0.00
Public Health / Social Services	0.00	0.00	291,908.00	0.00
Transfers	0.00	0.00	12,875,148.00	0.00
Engineer	0.00	0.00	843,062.00	0.00
Council	0.00	0.00	217,077.00	0.00
Legal Services	0.00	0.00	396,230.00	0.00
Municipal Clerk	0.00	0.00	192,134.00	0.00
Mayors Court	0.00	0.00	218,062.00	0.00
Leisure Activities	0.00	0.00	109,750.00	0.00
Miscellaneous General Government	0.00	0.00	208,991.00	0.00
Building Regulations Department	0.00	0.00	665,210.00	0.00
Administrative Support	0.00	0.00	99,821.00	0.00
Development Department	0.00	0.00	347,082.00	0.00
Transportation	0.00	0.00	0.00	0.00
<b>Total General Fund</b>	<b>22,570,363.98</b>	<b>21,401,965.00</b>	<b>21,391,674.00</b>	<b>22,580,654.98</b>
<b><u>Special Revenue Funds</u></b>				
201 Street Fund	1,190,680.13	5,497,279.00	5,470,100.00	1,217,859.13
202 State Highway Fund	434,947.65	108,650.00	94,040.00	449,557.65
203 State Route 256 Fund	331,893.49	175,000.00	150,000.00	356,893.49
204 Parks & Recreation Fund	471,950.39	1,452,925.00	1,446,928.00	477,947.39
205 Computer Fund	27,997.05	9,000.00	32,000.00	4,997.05
206 OMVI Enforcement and Ed Fund	12,309.97	1,000.00	6,500.00	6,809.97
207 Law Enforcement Fund	1,895.37	2.00	0.00	1,897.37
208 Police Fund	977,922.55	10,923,777.00	10,861,913.00	1,039,786.55
209 Mandatory Drug Enforcement Fund	692.03	0.00	692.00	0.03
213 Immobilization Fund	5,321.22	670.00	2,000.00	3,991.22
214 Urban Forestry Fund	296,465.42	85,000.00	202,000.00	179,465.42
220 Indigent Drivers Interlock and Alcohol	2,155.27	0.00	1,500.00	655.27
221 Law Enforcement Assistance Fund	91,975.28	50,000.00	75,000.00	66,975.28
222 Coronavirus Relief Fund	0.00	0.00	0.00	0.00
224 Local Fiscal Recovery Fund	0.00	0.00	0.00	0.00
223 Ohio EPA Volkswagen Mitigation Grant Fund	0.00	0.00	0.00	0.00
225 ONEOHIO Opioid Settlement Fund	32,225.57	12,000.00	0.00	44,225.57
<b>Total Special Revenue</b>	<b>3,878,431.39</b>	<b>18,315,303.00</b>	<b>18,342,673.00</b>	<b>3,851,061.39</b>

City of Pickerington  
2026  
Certificate of Available Balances

**Capital Projects Funds**

402 Street Construction Fund	171,272.86	275,000.00	275,000.00	171,272.86
403 Street Impact Fee Fund	310,775.51	88,924.00	136,798.00	262,901.51
404 Park Capital Improvement Fund	0.00	80,730.00	0.00	80,730.00
407 Police Impact Fee Fund	1,220,054.51	0.00	1,172,750.00	47,304.51
408 CDBG Revolving Loan Fund	373.61	0.00	0.00	373.61
416 Park Impact Fee Fund	1,618,532.39	175,781.00	752,500.00	1,041,813.39
417 Municipal Facilities Impact Fee Fund	189,796.92	59,166.00	0.00	248,962.92
418 TIF - Equity Construction Fund	0.00	142,000.00	142,000.00	0.00
419 Safe Routes to School	0.96	1,108,000.00	1,107,360.00	640.96
420 State Route 256 Safety Grant Fund	0.83	0.00	0.00	0.83
421 Ohio Health MOB TIF Fund	682,999.52	420,000.00	310,420.00	792,579.52
422 Hill/Diley TIF Fund	988,767.00	155,000.00	3,000.00	1,140,767.00
423 Diley/Refugee Rd Municipal	1,271,931.91	300,000.00	25,000.00	1,546,931.91
424 Community Econ Dev Capital	0.00	0.00	0.00	0.00
425 256 Municipal Public Improvement TIF Fund	86,523.47	12,000.00	500.00	98,023.47
426 I70-SR204Municipal Public Improvement TIF Fund	29,680.32	30,000.00	500.00	59,180.32
427 Courtright Municipal Improvement TIF Fund	373,248.03	230,000.00	213,395.00	389,853.03
430 Energy Efficient Program for Ohio Communities Grant Fund	278,862.00	0.00	0.00	278,862.00
431 Pickerington Connects Grant Fund	234,410.00	0.00	234,410.00	0.00
432 Pickerington Covered Bridge Rehabilitation Grant Fund	241,100.00	594,000.00	835,000.00	100.00
433 Sycamore Creek Park Pond Restoration Grant Fund	26,350.00	474,000.00	500,000.00	350.00
434 Refugee-Spring Creek Municipal Public Improvement TIF Fund	19,307.90	19,000.00	500.00	37,807.90
435 Business Loan Fund	0.00	0.00	0.00	0.00
<b>Total Capital Projects</b>	<b>7,743,987.74</b>	<b>4,163,601.00</b>	<b>5,709,133.00</b>	<b>6,198,455.74</b>

**Debt Service Fund**

300 Debt Service Fund	74,595.11	833,756.00	833,756.00	74,595.11
303 TIF - Old Town Debt	0.00	0.00	0.00	0.00
304 TIF - Windmiller/ Diley Debt	504.26	0.00	0.00	504.26
305 TIF - Cover Debt	32.09	0.00	0.00	32.09
306 Community Economic Dev Debt	14,772.00	0.00	0.00	14,772.00
<b>Total Debt Service</b>	<b>89,903.46</b>	<b>833,756.00</b>	<b>833,756.00</b>	<b>89,903.46</b>

**Enterprise Funds**

501 Water Fund	5,274,945.51	3,778,119.00	3,663,003.00	5,390,061.51
502 Sewer Fund	10,848,486.98	4,229,545.00	4,508,069.00	10,569,962.98
504 Water Pollution Control Loan Fund	0.28	0.00	0.00	0.28
507 Water Debt Retirement	3,429.32	156,725.00	156,725.00	3,429.32
508 Utilities Deposit Guarantee	26,191.69	2,500.00	9,500.00	19,191.69
509 Water Capital Improvement Fund	5,191,029.07	425,000.00	906,725.00	4,709,304.07
510 OWDA Fund	0.00	0.00	0.00	0.00
511 Sewer Repair and Replacement	6,512,646.26	375,000.00	275,000.00	6,612,646.26
512 Sewer Plant Line Construction	0.00	0.00	0.00	0.00
513 Stormwater Fund	2,894,375.08	975,824.00	1,231,803.00	2,638,396.08
514 Sewer Debt Retirement	0.00	753,836.00	753,836.00	0.00
516 Water Tower Construction Fund	0.00	0.00	0.00	0.00
517 Stormwater Construction Fund	0.00	0.00	0.00	0.00
518 Stormwater Debt Retirement Fund	3,983.50	0.00	0.00	3,983.50
519 WPCLF	3,250.00	0.00	0.00	3,250.00
218 Aquatic Recreation Fund	264,436.06	542,935.00	552,304.00	255,067.06
<b>Total Enterprise</b>	<b>31,022,773.75</b>	<b>11,239,484.00</b>	<b>12,056,965.00</b>	<b>30,205,292.75</b>

701 Trust Fund	190,013.88	0.00	75,000.00	115,013.88
702 Unclaimed Funds	16,910.10	2,500.00	6,000.00	13,410.10
703 Street Trust Fund	386,665.64	7,500.00	100,000.00	294,165.64
704 Stormwater Improvement Trust	30,147.43	1,000.00	0.00	31,147.43
705 Sidewalk Improvement Trust Fund	1,730.05	2.00	0.00	1,732.05
706 Stormwater Basin	86,505.42	3,000.00	0.00	89,505.42
707 Cemetery Trust Fund	4,411.50	6.00	0.00	4,417.50
<b>Total Fiduciary</b>	<b>716,384.02</b>	<b>14,008.00</b>	<b>181,000.00</b>	<b>549,392.02</b>

<b>Grand Total All Funds</b>	<b>66,021,844.34</b>	<b>55,968,117.00</b>	<b>58,515,201.00</b>	<b>63,474,760.34</b>
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**CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES**

Rev. Code, Sec. 5705.36

Office of Director of Finance, Fairfield County, Ohio

Pickerington, Ohio January 21, 2026

To the County Auditor of said County:

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 fiscal year ending December 31, 2025

FUND TYPE/CLASSIFICATIONS	Cash Balance as of December 31, 2025	Encumbrances as of December 31, 2025	Advances not Repaid	Carryover Balance Available for Appropriation	Total Amount from all Sources Available for Expenditures	Total Amount Available plus Balances
<b>GOVERNMENTAL FUND TYPE</b>						
General Fund	\$25,253,517.79	\$2,683,153.81		\$22,570,363.98	\$21,401,965.00	\$43,972,328.98
Special Revenue Funds	\$4,405,835.56	\$527,404.17		\$3,878,431.39	\$18,315,303.00	\$22,193,734.39
Debt Service Funds	\$89,903.46	\$0.00		\$89,903.46	\$833,756.00	\$923,659.46
Capital Projects Funds	\$8,144,896.84	\$400,909.10		\$7,743,987.74	\$4,163,601.00	\$11,907,588.74
Special Assessment Fund						
<b>PROPRIETARY FUND TYPE</b>						
Enterprise Funds	\$32,455,563.58	\$1,432,789.83		\$31,022,773.75	\$11,239,484.00	\$42,262,257.75
Internal Service Funds	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
<b>FIDUCIARY FUND TYPE</b>						
Trust and Agency Funds	\$716,384.02	\$0.00		\$716,384.02	\$14,008.00	\$730,392.02
<b>TOTAL ALL FUNDS</b>	<b>\$71,066,101.25</b>	<b>\$5,044,256.91</b>		<b>\$66,021,844.34</b>	<b>\$55,968,117.00</b>	<b>\$121,989,961.34</b>

FUND CLASSIFICATION/NAME-SCC	Cash Balance as of December 31, 2025	Encumbrances as of December 31, 2025	Advances not Repaid	Carryover Balance Available for Appropriation	Total Amount from all Sources Available for Expenditures	Total Amount Available plus Balances
<b>GOVERNMENT FUND TYPE</b>						
General Fund - 001	\$25,253,517.79	\$2,683,153.81		\$22,570,363.98	\$21,401,965.00	\$43,972,328.98
<b>SPECIAL REVENUE FUNDS</b>						
Street Fund	\$1,509,809.73	\$319,129.60		\$1,190,680.13	\$5,497,279.00	\$6,687,959.13
State Highway	\$439,237.21	\$4,289.56		\$434,947.65	\$108,650.00	\$543,597.65
Route 256 Highway	\$331,893.49	\$0.00		\$331,893.49	\$175,000.00	\$506,893.49
Park & Recreation	\$537,767.34	\$65,816.95		\$471,950.39	\$1,452,925.00	\$1,924,875.39
Computer Fund	\$28,007.45	\$10.40		\$27,997.05	\$9,000.00	\$36,997.05
OMVI Fund	\$12,309.97	\$0.00		\$12,309.97	\$1,000.00	\$13,309.97
Law Enforce. Seizure	\$1,895.37	\$0.00		\$1,895.37	\$2.00	\$1,897.37
Police Fund	\$1,106,516.19	\$128,593.64		\$977,922.55	\$10,923,777.00	\$11,901,699.55
Mand. Drug Fund	\$692.03	\$0.00		\$692.03	\$0.00	\$692.03
Immobilization	\$5,321.22	\$0.00		\$5,321.22	\$670.00	\$5,991.22
Urban Forestry	\$298,440.42	\$1,975.00		\$296,465.42	\$85,000.00	\$381,465.42
Indigent Drivers Inlck Alcohol Fund	\$2,155.27	\$0.00		\$2,155.27	\$0.00	\$2,155.27
Law Enforcement Assist. Fund	\$99,564.30	\$7,589.02		\$91,975.28	\$50,000.00	\$141,975.28
Ohio EPA Volkswagen Mit Fund	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Local Fiscal Recovery Fund	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
ONEOHIO Opioid Settlement Fund	\$32,225.57	\$0.00		\$32,225.57	\$12,000.00	\$44,225.57
<b>TOTAL SPECIAL REVENUE FUNDS</b>	\$4,405,835.56	\$527,404.17		\$3,878,431.39	\$18,315,303.00	\$22,193,734.39

FUND CLASSIFICATION/NAME-SCC	Cash Balance as of December 31, 2025	Encumbrances as of December 31, 2025	Advances not Repaid	Carryover Balance Available for Appropriation	Total Amount from all Sources Available for Expenditures	Total Amount Available plus Balances
<b>DEBT SERVICE FUNDS</b>						
Debt Service	\$74,595.11	\$0.00		\$74,595.11	\$833,756.00	\$908,351.11
TIF Diley-Debt	\$504.26	\$0.00		\$504.26	\$0.00	\$504.26
TIF Cover Debt	\$32.09	\$0.00		\$32.09	\$0.00	\$32.09
Community Econ Dev Bond Ret	\$14,772.00	\$0.00		\$14,772.00	\$0.00	\$14,772.00
<b>TOTAL DEBT SERVICE</b>	<b>\$89,903.46</b>	<b>\$0.00</b>		<b>\$89,903.46</b>	<b>\$833,756.00</b>	<b>\$923,659.46</b>
<b>Capital Project Funds</b>						
Street Construction Fund	\$171,272.86	\$0.00		\$171,272.86	\$275,000.00	\$446,272.86
Street Impact Fee Fund	\$310,775.51	\$0.00		\$310,775.51	\$88,924.00	\$399,699.51
Park Capital Improvement	\$0.00	\$0.00		\$0.00	\$80,730.00	\$80,730.00
CDBG Fund	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Police Impact Fee Fund	\$1,220,054.51	\$0.00		\$1,220,054.51	\$0.00	\$1,220,054.51
CDBG Revolving Loan	\$373.61	\$0.00		\$373.61	\$0.00	\$373.61
TIF Cycleway	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
TIF Diley/Windmiller	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
TIF Cover Construction	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Park Impact Fee Fund	\$1,618,532.39	\$0.00		\$1,618,532.39	\$175,781.00	\$1,794,313.39
Municipal Facilities Impact Fee	\$189,796.92	\$0.00		\$189,796.92	\$59,166.00	\$248,962.92
Equity TIF Construction	\$0.00	\$0.00		\$0.00	\$142,000.00	\$142,000.00
Safe Routes to School	\$31,326.71	\$31,325.75		\$0.96	\$1,108,000.00	\$1,108,000.96
State Route 256 Safety Grant	\$0.83	\$0.00		\$0.83	\$0.00	\$0.83
Ohio Health MOB TIF Fund	\$682,999.52	\$0.00		\$682,999.52	\$420,000.00	\$1,102,999.52
Hill/Diley Road TIF Fund	\$988,767.00	\$0.00		\$988,767.00	\$155,000.00	\$1,143,767.00
Diley/Refugee Mun TIF Fund	\$1,271,931.91	\$0.00		\$1,271,931.91	\$300,000.00	\$1,571,931.91
Community Econ Dev Capital	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
256 Muni Public Imp TIF Fund	\$86,523.47	\$0.00		\$86,523.47	\$12,000.00	\$98,523.47
I-70/204 Muni Imp TIF Fund	\$29,680.32	\$0.00		\$29,680.32	\$30,000.00	\$59,680.32
Courtright Muni Imp TIF Fund	\$471,683.53	\$98,435.50		\$373,248.03	\$230,000.00	\$603,248.03
Energy Efficiency for OH Grant	\$381,560.00	\$102,698.00		\$278,862.00	\$0.00	\$278,862.00
Pickerington Connects	\$234,410.00	\$0.00		\$234,410.00	\$0.00	\$234,410.00
Covered Bridge Rehabilitation	\$325,457.00	\$84,357.00		\$241,100.00	\$594,000.00	\$835,100.00
Sycamore Creek Park Pond Rehab	\$110,442.85	\$84,092.85		\$26,350.00	\$474,000.00	\$500,350.00
Refugee-Spring TIF Fund	\$19,307.90	\$0.00		\$19,307.90	\$19,000.00	\$38,307.90
Buisness Loan Fund	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$8,144,896.84</b>	<b>\$400,909.10</b>		<b>\$7,743,987.74</b>	<b>\$4,163,601.00</b>	<b>\$21,868,467.26</b>

<b>FUND CLASSIFICATION/NAME-SCC</b>	Cash Balance as of December 31, 2025	Encumbrances as of December 31, 2025	Advances not Repaid	Carryover Balance Available for Appropriation	Total Amount from all Sources Available for Expenditures	Total Amount Available plus Balances
<b>SPECIAL ASSESSMENT FUND</b>						
				\$0.00		\$0.00
				\$0.00		\$0.00
<b>TOTAL SPECIAL ASSESS.FUND</b>				\$0.00		\$0.00
				\$0.00		\$0.00
				\$0.00		\$0.00
<b>TOTAL GOVERNMENTAL FUNDS</b>	\$37,894,153.65	\$3,611,467.08		\$34,282,686.57	\$44,714,625.00	\$78,997,311.57
<b>PROPRIETARY FUND TYPE</b>						
Enterprise Funds						
Water Fund	\$5,463,338.92	\$188,393.41		\$5,274,945.51	\$3,778,119.00	\$9,053,064.51
Sewer Fund	\$10,984,820.43	\$136,333.45		\$10,848,486.98	\$4,229,545.00	\$15,078,031.98
WPCL Fund - Sewer	\$0.28	\$0.00		\$0.28	\$0.00	\$0.28
Water Debt Ret.	\$3,429.32	\$0.00		\$3,429.32	\$156,725.00	\$160,154.32
Utility Deposit	\$26,191.69	\$0.00		\$26,191.69	\$2,500.00	\$28,691.69
Water Capital Improvement	\$6,094,681.08	\$903,652.01		\$5,191,029.07	\$425,000.00	\$5,616,029.07
OWDA	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Sewer Rep. & Rep.	\$6,694,087.37	\$181,441.11		\$6,512,646.26	\$375,000.00	\$6,887,646.26
Sewer Plant- Line Construction	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Stormwater Fund	\$2,907,194.24	\$12,819.16		\$2,894,375.08	\$975,824.00	\$3,870,199.08
Sewer Debt Ret.	\$0.00	\$0.00		\$0.00	\$753,836.00	\$753,836.00
Water Tower	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Stormwater Construction Fund	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Stormwater Debt Ret.	\$3,983.50	\$0.00		\$3,983.50	\$0.00	\$3,983.50
WPCL Fund - Water	\$3,250.00	\$0.00		\$3,250.00	\$0.00	\$3,250.00
Aquatic Fund	\$274,586.75	\$10,150.69		\$264,436.06	\$542,935.00	\$807,371.06
<b>TOTAL ENTERPRISE FUNDS</b>	\$32,455,563.58	\$1,432,789.83		\$31,022,773.75	\$11,239,484.00	\$42,262,257.75

FUND CLASSIFICATION/NAME-SCC	Cash Balance as of December 31, 2025	Encumbrances as of December 31, 2025	Advances not Repaid	Carryover Balance Available for Appropriation	Total Amount from all Sources Available for Expenditures	Total Amount Available plus Balances
<b>INTERNAL SERVICE FUNDS</b>						
	\$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
<b>TOTAL INTERNAL SERVICE FUND</b>				\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$0.00
<b>TOTAL PROPRIETARY FUNDS</b>	\$32,455,563.58	\$1,432,789.83		\$31,022,773.75	\$11,239,484.00	\$42,262,257.75
<b>FIDUCIARY FUND TYPE</b>						
<b>TRUST FUNDS</b>						
Trust Fund	\$190,013.88	\$0.00		\$190,013.88	\$0.00	\$190,013.88
Unclaimed Funds	\$16,910.10	\$0.00		\$16,910.10	\$2,500.00	\$19,410.10
Street Trust	\$386,665.64	\$0.00		\$386,665.64	\$7,500.00	\$394,165.64
Stormwater Trust	\$30,147.43	\$0.00		\$30,147.43	\$1,000.00	\$31,147.43
Sidewalk Fund	\$1,730.05	\$0.00		\$1,730.05	\$2.00	\$1,732.05
Stormwater Basin Fund	\$86,505.42	\$0.00		\$86,505.42	\$3,000.00	\$89,505.42
Cemetery Fund	\$4,411.50	\$0.00		\$4,411.50	\$6.00	\$4,417.50
<b>TOTAL FIDUCIARY FUNDS</b>	\$716,384.02	\$0.00		\$716,384.02	\$14,008.00	\$730,392.02
<b>TOTAL ALL FUNDS</b>	\$71,066,101.25	\$5,044,256.91		\$66,021,844.34	\$55,968,117.00	\$121,989,961.34

Signed: Christopher P. Schonach  
Fiscal Officer

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

City of Pickerington  
GOVERNMENTAL NAME

Fairfield  
COUNTY, OHIO

Filed \_\_\_\_\_

\_\_\_\_\_  
County Auditor.

By \_\_\_\_\_  
Deputy.

# 2026 CITY OF PICKERINGTON APPROPRIATIONS

101 GENERAL FUND		Department Total
<b><u>SECURITY OF PERSON &amp; PROPERTY</u></b>		
530	Contractual Sevices	\$ 113,850.00
540	Supplies & Materials	\$ 2,750.00
	<i>Total Security of Person &amp; property</i>	\$ 116,600.00
<b><u>PUBLIC HEALTH / SOCIAL SERVICES</u></b>		
530	Contractual Services	\$ 291,908.00
540	Supplies / Materials	\$ -
570	Transfers / Reimbursements	\$ -
	<i>Total Health Department / Social Svcs</i>	\$ 291,908.00
<b><u>LEISURE ACTIVITIES</u></b>		
530	Contractual Services	\$ 109,750.00
	<i>Total Leisure Activities</i>	\$ 109,750.00
<b><u>MISCELLANEOUS GENERAL GOVERNMENT</u></b>		
510	Personal Services	\$ 42,163.00
530	Contractual Services	\$ 166,828.00
550	Capital	\$ -
	<i>Total Miscellaneous General Gov</i>	\$ 208,991.00
	<b>Total General Government</b>	<b>\$ 727,249.00</b>
<b><u>PLANNING &amp; ZONING DEPARTMENT</u></b>		
510	Personal Services	\$ 353,065.00
530	Contractual Services	\$ 77,288.00
540	Supplies / Materials	\$ 5,500.00
550	Capital	\$ -
570	Transfers / Reimbursements	\$ -
	<b>Total Planning &amp; Zoning Dept.</b>	<b>\$ 435,853.00</b>
<b><u>DEVELOPMENT DIRECTOR</u></b>		
510	Personal Services	\$ 218,082.00
530	Contractual Services	\$ 128,000.00
540	Supplies/ Materials	\$ 1,000.00
550	Capital	\$ -
570	Transfers / Reimbursements	\$ -
	<b>Total Development Director</b>	<b>\$ 347,082.00</b>
<b><u>BUILDING REGULATIONS DEPARTMENT</u></b>		
510	Personal Services	\$ 303,710.00
530	Contractual Services	\$ 357,000.00
540	Supplies/ Materials	\$ 3,500.00
550	Capital	\$ -
570	Transfers/ Reimbursements	\$ 1,000.00
	<b>Total Bldg Regulations Department</b>	<b>\$ 665,210.00</b>
<b><u>MAYOR'S OFFICE</u></b>		
510	Personal Services	\$ 131,608.00
530	Contractual Services	\$ 3,000.00
540	Supplies/ Materials	\$ 4,500.00
550	Capital	\$ -
	<b>Total Mayor's Office</b>	<b>\$ 139,108.00</b>

# 2026 CITY OF PICKERINGTON APPROPRIATIONS

## COUNCIL

510	Personal Services	\$ 196,577.00
530	Contractual Services	\$ 19,000.00
540	Supplies/ Materials	\$ 1,500.00
550	Capital	\$ -
<b>Total Council</b>		<b>\$ 217,077.00</b>

## MAYOR'S COURT CLERK

510	Personal Services	\$ 151,062.00
530	Contractual Services	\$ 61,000.00
540	Supplies/ Materials	\$ 6,000.00
550	Capital	\$ -
570	Transfers/ Reimbursements	\$ -
<b>Total Mayor's Court Clerk</b>		<b>\$ 218,062.00</b>

## FINANCE DEPARTMENT

510	Personal Services	\$ 742,768.00
530	Contractual Services	\$ 171,500.00
540	Supplies/ Materials	\$ 17,250.00
550	Capital	\$ -
570	Refunds	\$ 420,000.00
<b>Total Finance Department</b>		<b>\$ 1,351,518.00</b>

## LAND & BUILDING

510	Personal Services	\$ 750.00
530	Contractual Services	\$ 792,030.00
540	Supplies / Materials	\$ 335,000.00
550	Capital	\$1,045,000.00
570	Transfers / Reimbursements	\$ 1,200.00
<b>Total Land &amp; Building</b>		<b>\$ 2,173,980.00</b>

## LEGAL SERVICES

530	Contractual Services	\$ 396,230.00
<b>Total Legal Services</b>		<b>\$ 396,230.00</b>

## MUNICIPAL CLERK

510	Personal Services	\$ 178,134.00
530	Contractual Services	\$ 11,000.00
540	Supplies/ Materials	\$ 3,000.00
550	Capital	\$ -
570	Transfers/ Reimbursements	\$ -
<b>Total Municipal Clerk</b>		<b>\$ 192,134.00</b>

## MANAGER'S ADMIN ASST

510	Personal Services	\$ 93,478.00
530	Contractual Services	\$ -
540	Supplies/ Materials	\$ 500.00
550	Capital	\$ -
570	Transfers/ Reimbursements	\$ -
<b>Total Manager's Admin Asst</b>		<b>\$ 93,978.00</b>

## CITY MANAGER

510	Personal Services	\$ 211,795.00
530	Contractual Services	\$ 2,500.00
540	Supplies/ Materials	\$ 750.00
550	Capital	\$ -
<b>Total City Manager</b>		<b>\$ 215,045.00</b>



# 2026 CITY OF PICKERINGTON APPROPRIATIONS

**201 STREET FUND**

510	Personal Services	\$ 759,988.00	
530	Contractual Services	\$ 1,306,612.00	
540	Supplies / Materials	\$ 243,500.00	
550	Capital	\$ 3,160,000.00	
570	Transfers / Reimbursements	\$ -	
<b>Total Street Fund</b>			<b>\$ 5,470,100.00</b>

**202 STATE HIGHWAY FUND**

510	Personal Services	\$ 24,040.00	
530	Contractual Services	\$ 18,500.00	
540	Supplies / Materials	\$ 51,500.00	
550	Capital	\$ -	
570	Transfers / Reimbursements	\$ -	
<b>Total State Highway</b>			<b>\$ 94,040.00</b>

**203 STATE ROUTE 256 HIGHWAY FUND**

550	Capital	\$ -	
570	Transfers / Reimbursements	\$ 150,000.00	
<b>Total Route 256 Highway</b>			<b>\$ 150,000.00</b>

**204 PARKS & RECREATION FUND**

510	Personal Services	\$ 645,518.00	
530	Contractual Services	\$ 522,460.00	
540	Supplies / Materials	\$ 137,950.00	
550	Capital	\$ 141,000.00	
570	Transfers / Reimbursements	\$ -	
<b>TOTAL PARKS &amp; RECREATION</b>			<b>\$ 1,446,928.00</b>

**205 COMPUTER FUND**

530	Contractual Services	\$ 15,000.00	
540	Supplies / Materials	\$ 2,000.00	
550	Capital	\$ 15,000.00	
<b>Total Computer Fund</b>			<b>\$ 32,000.00</b>

**206 O.M.V.I. EDUCATION FUND**

530	Contractual Services	\$ 500.00	
540	Supplies / Materials	\$ 6,000.00	
550	Capital	\$ -	
<b>Total OMVI Education Fund</b>			<b>\$ 6,500.00</b>

**207 LAW ENFORCEMENT SEIZURE FUND**

540	Supplies / Materials	\$ -	
550	Capital	\$ -	
<b>Total Law Enforcement</b>			<b>\$ -</b>

**208 POLICE FUND**

510	Personal Services	\$ 9,088,713.00	
530	Contractual Services	\$ 1,070,241.00	
540	Supplies / Materials	\$ 386,750.00	
550	Capital	\$ 316,209.00	
570	Transfers / Reimbursements	\$ -	
<b>Total Police Fund</b>			<b>\$ 10,861,913.00</b>

# 2026 CITY OF PICKERINGTON APPROPRIATIONS

<b>209</b>	<b><u>MANDATORY DRUG ENFORCEMENT FUND</u></b>		
	530 Contractual Services	\$	-
	540 Supplies / Materials	\$	692.00
	550 Capital	\$	-
	<b>Total Mandatory Drug Enforcement</b>	<b>\$</b>	<b>692.00</b>
<b>213</b>	<b><u>IMMOBILIZATION FUND</u></b>		
	540 Supplies / Materials	\$	2,000.00
	<b>Total Immobilization Fund</b>	<b>\$</b>	<b>2,000.00</b>
<b>214</b>	<b><u>URBAN FORESTRY FUND</u></b>		
	530 Contractual Services	\$	200,000.00
	540 Supplies / Materials	\$	2,000.00
	570 Transfers / Reimbursements	\$	-
	<b>Total Urban Forestry Fund</b>	<b>\$</b>	<b>202,000.00</b>
<b>218</b>	<b><u>AQUATIC FUND</u></b>		
	510 Personal Services	\$	223,004.00
	530 Contractual Services	\$	216,000.00
	540 Supplies/Materials	\$	110,300.00
	550 Capital	\$	-
	570 Transfers/Reimbursements	\$	3,000.00
	<b>Total Aquatic Fund</b>	<b>\$</b>	<b>552,304.00</b>
<b>220</b>	<b><u>INDIGENT DRIVERS INTERLOCK ALCOHOL FUND</u></b>		
	540 Supplies/Materials	\$	1,500.00
	<b>Total Indigent Drivers Interlock Alcohol Fund</b>	<b>\$</b>	<b>1,500.00</b>
<b>221</b>	<b><u>LAW ENFORCEMENT ASSISTANCE FUND</u></b>		
	510 Personal Services	\$	75,000.00
	540 Supplies / Materials	\$	-
	<b>Total Law Enforcement Assistance Fund</b>	<b>\$</b>	<b>75,000.00</b>
<b>225</b>	<b><u>ONEOHIO OPIOID SETTLEMENT FUND</u></b>		
	540 Supplies / Materials	\$	-
	<b>Total OneOhio Opioid Settlement Fund</b>	<b>\$</b>	<b>-</b>
<b>300</b>	<b><u>DEBT SERVICE FUND</u></b>		
	560 Debt Services	\$	833,756.00
	<b>Total Debt Service Fund</b>	<b>\$</b>	<b>833,756.00</b>
<b>306</b>	<b><u>COMMUNITY ECONOMIC DEVELOPMENT BOND RETIREMENT FUND</u></b>		
	530 Contractual Services	\$	-
	560 Debt Service	\$	-
	<b>Community Economic Development Bond Retirement Fund</b>	<b>\$</b>	<b>-</b>
<b>402</b>	<b><u>STREET CONSTRUCTION FUND</u></b>		
	530 Contractual Services	\$	-
	550 Capital	\$	275,000.00
	570 Transfers / Reimbursement	\$	-
	<b>Total Street Construction Fund</b>	<b>\$</b>	<b>275,000.00</b>
<b>403</b>	<b><u>STREET IMPACT FEE FUND</u></b>		
	530 Contractual Services	\$	-
	570 Transfers / Reimbursement	\$	136,798.00
	<b>Total Street Impact Fee Fund</b>	<b>\$</b>	<b>136,798.00</b>
<b>404</b>	<b><u>PARK CAPITAL IMPROVEMENT FUND</u></b>		
	550 Capital	\$	-
	<b>Total Park Capital Improvement Fund</b>	<b>\$</b>	<b>-</b>
<b>407</b>	<b><u>POLICE IMPACT FEE FUND</u></b>		
	550 Capital	\$	1,150,000.00
	570 Transfers / Reimbursements	\$	22,750.00
	<b>Total Police Impact Fee Fund</b>	<b>\$</b>	<b>1,172,750.00</b>

# 2026 CITY OF PICKERINGTON APPROPRIATIONS

**408**    **CDBG REVOLVING LOAN FUND**

530 Contractual Services	\$	-
<b>Total CDBG Revolving Loan Fund</b>	<b>\$</b>	<b>-</b>

# 2026 CITY OF PICKERINGTON APPROPRIATIONS

**416 PARK IMPACT FEE FUND**

550 Capital	\$	750,000.00		
570 Transfers / Reimbursements	\$	2,500.00		
<b>Total Park Impact Fee</b>			<b>\$</b>	<b>752,500.00</b>

**417 MUNICIPAL FACILITY IMPACT FEE FUND**

550 Capital	\$	-		
570 Transfers / Reimbursement	\$	-		
<b>Total Mun Fac Imp Fee Fund</b>			<b>\$</b>	<b>-</b>

**418 EQUITY TIF CONSTRUCTION FUND**

530 Contractual Services	\$	4,000.00		
550 Capital	\$	138,000.00		
<b>Total Equity TIF</b>			<b>\$</b>	<b>142,000.00</b>

**419 SAFE ROUTE TO SCHOOLS FUND**

550 Capital	\$	1,107,360.00		
570 Transfers/Reimbursement	\$	-		
<b>Total Safe Route to Schools</b>			<b>\$</b>	<b>1,107,360.00</b>

**421 OHIO HEALTH MOB TIF FUND**

530 Contractual Services	\$	7,500.00		
550 Capital	\$	-		
570 Transfers/Reimburse/Advances	\$	302,920.00		
<b>Total Ohio Health MOB TIF Fund</b>			<b>\$</b>	<b>310,420.00</b>

**422 HILL/DILEY ROAD TIF FUND**

530 Contractual Services	\$	3,000.00		
<b>Total Hill/Diley Road TIF Fund</b>			<b>\$</b>	<b>3,000.00</b>

**423 DILEY/REFUGEE MUNICIPAL PUBLIC IMPROVEMENT TIF FUND**

530 Contractual Services	\$	25,000.00		
550 Capital	\$	-		
570 Transfers/Reimburse/Advances	\$	-		
<b>Total Diley/Refugee Municipal Public Improvement TIF Fund</b>			<b>\$</b>	<b>25,000.00</b>

**424 COMMUNITY AND ECONOMIC DEVELOPMENT CAPITAL FUND**

530 Contractual Services	\$	-		
570 Transfers/Reimburse/Advances	\$	-		
<b>Community and Economic Development Capital Fund</b>			<b>\$</b>	<b>-</b>

**425 SR 256 MUNICIPAL PUBLIC IMPROVEMENT FUND**

530 Contractual Services	\$	500.00		
<b>Total SR 256 Municipal Public Improvement Fund</b>			<b>\$</b>	<b>500.00</b>

**426 I-70/204 MUNI IMPROVEMENT TIF FUND**

530 Contractual Services	\$	500.00		
<b>Total I-70/204 Muni Improvement Tif Fund</b>			<b>\$</b>	<b>500.00</b>

# 2026 CITY OF PICKERINGTON APPROPRIATIONS

<b><u>427</u></b>	<b><u>COURTRIGHT TIF FUND</u></b>		
	530 Contractual Services	\$	5,000.00
	550 Capital	\$	208,395.00
	<b>Total Courtright TIF Fund</b>		<b>213,395.00</b>
<b><u>430</u></b>	<b><u>ENERGY EFFICIENCY PROGRAM FOR OHIO COMMUNITIES GRANT FUND</u></b>		
	530 Contractual Services	\$	-
	550 Capital	\$	-
	570 Transfers/Reimburse/Advances	\$	-
	<b>Total Energy Efficiency Program for Ohio Communities Grant 1</b>		<b>0.00</b>
<b><u>431</u></b>	<b><u>PICKERINGTON CONNECTS GRANT FUND</u></b>		
	530 Contractual Services	\$	-
	550 Capital	\$	234,410.00
	<b>Total Pickerington Connnects Grant fund</b>		<b>234,410.00</b>
<b><u>432</u></b>	<b><u>PICKERINGTON COVERED BRIDGE REHABILITATION GRANT FUND</u></b>		
	530 Contractual Services	\$	-
	550 Capital	\$	835,000.00
	<b>Total Pickerington Covered Brdige Rehab Grant Fund</b>		<b>835,000.00</b>
<b><u>433</u></b>	<b><u>SYCAMORE CREEK PARK POND RESTORATION GRANT FUND</u></b>		
	530 Contractual Services	\$	-
	550 Capital	\$	500,000.00
	<b>Total Sycamore Creek Park Pond Restoration Grant Fund</b>		<b>500,000.00</b>
<b><u>434</u></b>	<b><u>REFUGEE-SPRING CREEK TIF FUND</u></b>		
	530 Contractual Services	\$	500.00
	550 Capital	\$	-
	<b>Total Refugee-Spring Creek TIF Fund</b>		<b>500.00</b>
<b><u>435</u></b>	<b><u>BUSINESS LOAN FUND</u></b>		
	530 Contractual Services	\$	-
	550 Capital	\$	-
	<b>Total Business Loan Fund</b>		<b>0.00</b>
	<b>SUBTOTAL 201 THRU 435</b>	<b>\$</b>	<b>25,437,866.00</b>





### OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Fairfield County Health District

Submitted By: Lori Hampshire

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$2,549,622.01	\$605,000.00	\$1,586,976.00	\$4,741,598.01
Special Revenue Fund	\$1,343,847.91	\$0.00	\$2,558,979.00	\$3,902,826.91
Capital Projects Fund	\$1,921,759.00	\$0.00	\$0.00	\$1,921,759.00
Permanent Fund	\$55,991.82	\$0.00	\$0.00	\$55,991.82
<b>Total All Funds</b>	\$5,871,220.74	\$605,000.00	\$4,145,955.00	\$10,622,175.74

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

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Budget Commission:

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**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
7003 - Health District General	\$2,624,864.92	\$0.00	\$75,242.91	\$2,549,622.01	\$605,000.00	\$0.00	\$0.00	\$1,586,976.00	\$2,191,976.00	\$4,741,598.01	\$2,067,578.57	\$2,674,019.44	
<b>Special Revenue Fund</b>													
(7018) Budget Stabilization Fund	\$105,000.00	\$0.00	\$0.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	\$210,000.00	\$0.00	\$210,000.00	
7005 - Trailer Parks/Camps/Pools	\$3,824.90	\$0.00	\$0.00	\$3,824.90	\$0.00	\$0.00	\$0.00	\$5,466.00	\$5,466.00	\$9,290.90	\$4,974.00	\$4,316.90	
7006 - Public Health Nursing	\$251,275.69	\$0.00	\$1,957.08	\$249,318.61	\$0.00	\$0.00	\$0.00	\$652,652.00	\$652,652.00	\$901,970.61	\$690,622.00	\$211,348.61	
7008 - Food Services	\$178,004.44	\$0.00	\$819.59	\$177,184.85	\$0.00	\$0.00	\$0.00	\$295,000.00	\$295,000.00	\$472,184.85	\$336,107.00	\$136,077.85	
7009 - Water Systems	\$128,662.44	\$0.00	\$7,549.73	\$121,112.71	\$0.00	\$0.00	\$0.00	\$130,000.00	\$130,000.00	\$251,112.71	\$145,688.00	\$105,424.71	
7011 - Sewage Program Fund	\$83,282.76	\$0.00	\$37,309.79	\$45,972.97	\$0.00	\$0.00	\$0.00	\$405,000.00	\$405,000.00	\$450,972.97	\$398,652.00	\$52,320.97	

7012 - Women Infants and Children WIC	\$124,415.25	\$0.00	\$371.58	\$124,043.67	\$0.00	\$0.00	\$0.00	\$622,767.00	\$622,767.00	\$746,810.67	\$616,314.00	\$130,496.67	
7017 - Swimming Pools & Spas	\$34,795.99	\$0.00	\$0.00	\$34,795.99	\$0.00	\$0.00	\$0.00	\$23,000.00	\$23,000.00	\$57,795.99	\$24,137.00	\$33,658.99	
7321 - CRI Bioterrorism Grant ODOH	\$207,422.36	\$0.00	\$245.17	\$207,177.19	\$0.00	\$0.00	\$0.00	\$140,044.00	\$140,044.00	\$347,221.19	\$145,023.00	\$202,198.19	
7646 - Landfill / C & DD Disposal	\$295,032.88	\$0.00	\$19,615.86	\$275,417.02	\$0.00	\$0.00	\$0.00	\$180,050.00	\$180,050.00	\$455,467.02	\$240,826.00	\$214,641.02	
<b>Capital Projects Fund</b>													
7013 - Capital Improvement Fund	\$1,987,025.00	\$0.00	\$65,266.00	\$1,921,759.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,921,759.00	\$70,000.00	\$1,851,759.00	
<b>Permanent Fund</b>													
7311 - Nuisance Abatement	\$55,991.82	\$0.00	\$0.00	\$55,991.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,991.82	\$10,000.00	\$45,991.82	
<b>Total All Funds</b>	\$6,079,598.45	\$0.00	\$208,377.71	\$5,871,220.74	\$605,000.00	\$0.00	\$0.00	\$4,145,955.00	\$4,750,955.00	\$10,622,175.74	\$4,749,921.57	\$5,872,254.17	

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
<b>INTERNAL SERVICE FUNDS</b>											
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
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<b>4,175,403.96</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,248,392.64</b>	<b>2,927,011.32</b>	<b>22,598,749.00</b>	<b>25,525,760.32</b>	<b>22,581,350.00</b>	<b>2,944,410.32</b>
<b>HEALTH DISTRICT</b>											
7003	DISTRICT HEALTH	2,624,864.92	-	-	-	75,242.91	2,549,622.01	2,191,978.00	4,741,598.01	2,067,578.57	2,674,019.44 ✓
7004	TOBACCO USE PREVENTION	-	-	-	-	-	-	-	-	-	-
7005	CAMPS	3,824.90	-	-	-	-	3,824.90	5,466.00	9,290.90	4,974.00	4,316.90 ✓
7006	PUBLIC HEALTH NURSING	251,275.69	-	-	-	1,957.08	249,318.61	652,652.00	901,970.61	690,622.00	211,348.61 ✓
7007	IMMUNIZATION ACTION PLAN	-	-	-	-	-	-	-	-	-	-
7008	FOOD SERVICE	178,004.44	-	-	-	819.59	177,184.85	295,000.00	472,184.85	336,107.00	136,077.85 ✓
7009	WATER SYSTEM	128,662.44	-	-	-	7,549.73	121,112.71	130,000.00	251,112.71	145,688.00	105,424.71 ✓
7010	SOLID WASTE	-	-	-	-	-	-	-	-	-	-
7011	SEWAGE PROGRAM FUND	83,282.76	-	-	-	37,309.79	45,972.97	405,000.00	450,972.97	398,652.00	52,320.97 ✓
7012	WOMENS, INFANTS AND CHILDREN	124,415.25	-	-	-	371.58	124,043.67	622,767.00	746,810.67	616,314.00	130,496.67 ✓
7013	CAPITAL IMPROVEMENT FUND	1,987,025.00	-	-	-	65,266.00	1,921,759.00	-	1,921,759.00	70,000.00	1,851,759.00 ✓
7017	SWIMMING POOL	34,795.99	-	-	-	-	34,795.99	23,000.00	57,795.99	24,137.00	33,658.99 ✓
7018	BUDGET STABILIZATION	105,000.00	-	-	-	-	105,000.00	105,000.00	210,000.00	-	210,000.00 ✓
7019	FAMILY PLANNING	-	-	-	-	-	-	-	-	-	-
7069	MATERNAL & CHILD HEALTH	-	-	-	-	-	-	-	-	-	-
7311	NUISANCE ABATEMENT	55,991.82	-	-	-	-	55,991.82	-	55,991.82	10,000.00	45,991.82 ✓
7321	BIOTERRORISM GRANT	207,422.36	-	-	-	245.17	207,177.19	140,044.00	347,221.19	145,023.00	202,198.19 ✓
7425	SAFETY GRANTS	-	-	-	-	-	-	-	-	-	-
7428	BWC REFUNDS	8,107.06	-	-	-	-	8,107.06	-	8,107.06	-	8,107.06 ✓
7446	REYNOLDSBURG TIEF-ONE	-	-	-	-	-	-	-	-	-	-
7458	WOMENS HEALTH GRANT	-	-	-	-	-	-	-	-	-	-
7646	LANDFILL/C & DD DISPOSAL	295,032.88	-	-	-	19,615.86	275,417.02	180,050.00	455,467.02	240,826.00	214,641.02 ✓
7767	INJURY PREVENTION GRANT	-	-	-	-	-	-	-	-	-	-
<b>TOTAL HEALTH DISTRICT</b>		<b>6,087,705.51</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208,377.71</b>	<b>5,879,327.80</b>	<b>4,750,955.00</b>	<b>10,630,282.80</b>	<b>4,749,921.57</b>	<b>5,880,361.23</b>
<b>HISTORICAL PARKS</b>											
7308	FAIRFIELD CO PARK DISTRICT	1,290,908.41	-	-	-	159,502.21	1,131,408.20	1,829,374.00	2,960,780.20	1,794,339.00	1,166,441.20 ✓
7676	ROCK MILL-PARK DIST SPECIAL	20,884.21	-	-	-	-	20,884.21	500.00	21,384.21	-	21,384.21 ✓
7747	FLIGHT OF THE HAWK PARK SR S.	308.60	-	-	-	-	308.60	-	308.60	-	308.60 ✓
7769	METRO PARKS FACILITY PROG CP	-	-	-	-	-	-	55,000.00	55,000.00	-	55,000.00 ✓
7791	WAWKEENA NATURE PRESERVE	139,346.10	-	-	-	30,978.03	108,368.07	45,600.00	153,968.07	77,500.00	76,468.07 ✓
7792	WAWKEENA GIFT SHOP	14,845.90	-	-	-	5,413.25	9,432.65	3,300.00	12,732.65	11,700.00	1,032.65 ✓

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### OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Fairfield County Major Crimes Unit

Submitted By: Lori Hampshire

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

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

Scott Duffy,  
Fairfield County Major Crimes Unit

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Budget Commission: \_\_\_\_\_

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# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
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	
<b>Special Revenue Fund</b>													
7619 - MCU Fed Equitable Sharing Program	\$30,704.50	\$0.00	\$0.00	\$30,704.50	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$40,704.50	\$33,000.00	\$7,704.50	
7829 - MCIU JAG GRANT	\$13,319.84	\$20,123.47	\$0.00	-\$6,803.63	\$0.00	\$0.00	\$0.00	\$12,000.00	\$12,000.00	\$5,196.37	\$4,620.00	\$576.37	
7830 - MCIU Drug Law Enforcement Grant	\$144,114.62	\$50,000.00	\$0.00	\$94,114.62	\$0.00	\$0.00	\$0.00	\$156,310.55	\$156,310.55	\$250,425.17	\$177,000.00	\$73,425.17	
7844 0 Law Enforcement Diversion Program Grant	\$59,101.21	\$0.00	\$0.00	\$59,101.21	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$134,101.21	\$91,000.00	\$43,101.21	
7858 - MCU COAP Program Grant	\$85,203.23	\$248,334.95	\$0.00	-\$163,131.72	\$0.00	\$0.00	\$0.00	\$850,000.00	\$850,000.00	\$686,868.28	\$686,100.00	\$768.28	
7864 - MCU Recovery Ohio Grant	\$135,969.68	\$110,000.00	\$0.00	\$25,969.68	\$0.00	\$0.00	\$0.00	\$245,100.00	\$245,100.00	\$271,069.68	\$239,200.00	\$31,869.68	

7892 - MCU Am Rescue Plan-OCJS Grant	\$7,115.28	\$0.00	\$0.00	\$7,115.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,115.28	\$2,000.00	\$5,115.28	
7911 - MCU State Violent Crime Reduction Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78,000.00	\$78,000.00	\$78,000.00	\$78,000.00	\$0.00	
<b>Total All Funds</b>	\$484,302.32	\$428,458. 42	\$0.00	\$55,843.90	\$0.00	\$0.00	\$0.00	\$1,436,910.55	\$1,436,910.55	\$1,492,754.45	\$1,327,47 0.00	\$165,284.45	

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
<b>TOTAL TAX COLLECTION FUNDS</b>		11,036,926.78					11,036,926.78		11,036,926.78		11,036,926.78
<b>MAJOR CRIMES</b>											
<del>784</del>	MCU JAG GRANT	-					-	-	-	-	-
<del>765</del>	MCU DRUG LAW ENFORC GRANT	-					-	-	-	-	-
✓7594	MCU PROJECT INCOME	8,773.96					8,773.96	10,500.00	19,273.96	16,550.00	2,723.96
✓7619	MCU FED EQUITABLE SHARING PROG	30,704.50					30,704.50	10,000.00	40,704.50	33,000.00	7,704.50
✓7829	MCIU JAG GRANT	13,319.84			(20,123.47)		(6,803.63)	12,000.00	5,196.37	4,620.00	576.37
✓7830	MCIU DRUG LAW ENFORC GRANT	144,114.62			(50,000.00)		94,114.62	156,310.55	250,425.17	177,000.00	73,425.17
✓7844	MCU LAW ENFRMNT DIV PRG GRNT	59,101.21					59,101.21	75,000.00	134,101.21	91,000.00	43,101.21
<del>785</del>	OPERATING TASK FORCE PROGRAM	-					-	-	-	-	-
✓7858	MCU COAP PROG GRANT	85,203.23			(248,334.95)		(163,131.72)	850,000.00	686,868.28	686,100.00	768.28
✓7864	MCU RECOVERY OHIO GRANT	135,969.68			(110,000.00)		25,969.68	245,100.00	271,069.68	239,200.00	31,869.68
<del>788</del>	MCU COVID-19 SUPPLEMNT GRNT	-					-	-	-	-	-
✓7892	MCU AMR RESC PLN-OCJS GRNT	7,115.28					7,115.28	-	7,115.28	2,000.00	5,115.28
✓7911	MCU VIOLENT CRIMES REDUCTION	-					-	78,000.00	78,000.00	78,000.00	-
<b>TOTAL MAJOR CRIMES</b>		484,302.32			(428,458.42)		55,843.90	1,436,910.55	1,492,754.45	1,327,470.00	165,284.45
<b>SOIL AND WATER</b>											
✓7026	SOIL AND WATER	209,985.94					209,985.94	718,788.00	928,773.94	804,843.00	123,930.94
<b>TOTAL SOIL AND WATER</b>		209,985.94					209,985.94	718,788.00	928,773.94	804,843.00	123,930.94
<b>AIRPORT</b>											
7800	AIRPORT OPERATIONS	498,105.39				173,496.39	324,609.00	1,020,150.00	1,344,759.00	1,066,700.00	278,059.00
✓7802	AIRPORT FAA CARES ACT GRANT	-					-	-	-	-	-
✓7803	AIRPORT FAA CRONA RSP&RLF SUP	-					-	-	-	-	-
7804	AIRPORT FAA RESCUE GRANT	-					-	-	-	-	-
<b>TOTAL AIRPORT</b>		498,105.39				173,496.39	324,609.00	1,020,150.00	1,344,759.00	1,066,700.00	278,059.00
<b>WORKFORCE INNM OPP ACT 20/21</b>											
✓7831	WRKFCE INN OPP ACT 20/21	4,346.01					4,346.01	2,349,501.00	2,353,847.01	2,337,501.00	16,346.01
<b>TOTAL WORKFORCE INNM OPP ACT 20/21</b>		4,346.01					4,346.01	2,349,501.00	2,353,847.01	2,337,501.00	16,346.01
<b>PORT AUTHORITY</b>											
✓7865	FF CNTY PORT AUTHORITY	-					-	150,000.00	150,000.00	80,000.00	70,000.00
<b>TOTAL PORT AUTHORITY</b>		-					-	150,000.00	150,000.00	80,000.00	70,000.00
<b>MISCELLANEOUS FUNDS</b>											
7016	COUNTY HOTEL LODGING	10,650.04					10,650.04	-	10,650.04	-	10,650.04
7142	PAYROLL AGENCY	891,745.78					891,745.78	-	891,745.78	-	891,745.78

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# OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Fairfield County Park District

Submitted By: Lori Hampshire

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$1,131,406.20	\$1,602,700.00	\$226,674.00	<b>\$2,960,780.20</b>
Special Revenue Fund	\$577,300.88	\$0.00	\$46,100.00	<b>\$623,400.88</b>
Capital Projects Fund	\$91,488.62	\$0.00	\$55,000.00	<b>\$146,488.62</b>
Enterprise Fund	\$9,432.65	\$0.00	\$3,300.00	<b>\$12,732.65</b>
<b>Total All Funds</b>	\$1,809,628.35	\$1,602,700.00	\$331,074.00	<b>\$3,743,402.35</b>

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

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Budget Commission:

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**UNOFFICIAL**



7769 - Metro Parks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,000.00	\$55,000.00	\$55,000.00	\$0.00	\$55,000.00	
7799 - Parks Construction Facilities	\$91,488.62	\$0.00	\$0.00	\$91,488.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$91,488.62	\$0.00	\$91,488.62	
<b>Enterprise Fund</b>													
7792 - Wahkeena Museum Gift Shop	\$14,845.90	\$0.00	\$5,413.25	\$9,432.65	\$0.00	\$0.00	\$0.00	\$3,300.00	\$3,300.00	\$12,732.65	\$11,700.00	\$1,032.65	
<b>Total All Funds</b>	\$2,057,781.84	\$0.00	\$248,153.49	\$1,809,628.35	\$1,602,700.00	\$0.00	\$0.00	\$331,074.00	\$1,933,774.00	\$3,743,402.35	\$1,883,539.00	\$1,859,863.35	

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
<b>INTERNAL SERVICE FUNDS</b>											
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
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<b>4,175,403.96</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,248,392.64</b>	<b>2,927,011.32</b>	<b>22,598,749.00</b>	<b>25,525,760.32</b>	<b>22,581,350.00</b>	<b>2,944,410.32</b>
<b>HEALTH DISTRICT</b>											
7003	DISTRICT HEALTH	2,624,864.92	-	-	-	75,242.91	2,549,622.01 ✓	2,191,978.00	4,741,598.01	2,067,578.57	2,674,019.44 ✓
7004	TOBACCO USE PREVENTION	-	-	-	-	-	-	-	-	-	-
7005	CAMPS	3,824.90	-	-	-	-	3,824.90	5,466.00	9,290.90	4,974.00	4,316.90 ✓
7006	PUBLIC HEALTH NURSING	251,275.69	-	-	-	1,957.08	249,318.61	652,652.00	901,970.61	690,622.00	211,348.61 ✓
7007	IMMUNIZATION ACTION PLAN	-	-	-	-	-	-	-	-	-	-
7008	FOOD SERVICE	178,004.44	-	-	-	819.59	177,184.85	295,000.00	472,184.85	336,107.00	136,077.85 ✓
7009	WATER SYSTEM	128,662.44	-	-	-	7,549.73	121,112.71	130,000.00	251,112.71	145,688.00	105,424.71 ✓
7010	SOLID WASTE	-	-	-	-	-	-	-	-	-	-
7011	SEWAGE PROGRAM FUND	83,282.76	-	-	-	37,309.79	45,972.97	405,000.00	450,972.97	398,652.00	52,320.97 ✓
7012	WOMENS, INFANTS AND CHILDREN	124,415.25	-	-	-	371.58	124,043.67	622,767.00	746,810.67	616,314.00	130,496.67 ✓
7013	CAPITAL IMPROVEMENT FUND	1,987,025.00	-	-	-	65,266.00	1,921,759.00 ✓	-	1,921,759.00	70,000.00	1,851,759.00 ✓
7017	SWIMMING POOL	34,795.99	-	-	-	-	34,795.99	23,000.00	57,795.99	24,137.00	33,658.99 ✓
7018	BUDGET STABILIZATION	105,000.00	-	-	-	-	105,000.00	105,000.00	210,000.00	-	210,000.00 ✓
7019	FAMILY PLANNING	-	-	-	-	-	-	-	-	-	-
7069	MATERNAL & CHILD HEALTH	-	-	-	-	-	-	-	-	-	-
7311	NUISANCE ABATEMENT	55,991.82	-	-	-	-	55,991.82 ✓	-	55,991.82	10,000.00	45,991.82 ✓
7321	BIOTERRORISM GRANT	207,422.36	-	-	-	245.17	207,177.19	140,044.00	347,221.19	145,023.00	202,198.19 ✓
7425	SAFETY GRANTS	-	-	-	-	-	-	-	-	-	-
7428	BWC REFUNDS	8,107.06	-	-	-	-	8,107.06	-	8,107.06	-	8,107.06 ✓
7446	REYNOLDSBURG TIEF-ONE	-	-	-	-	-	-	-	-	-	-
7458	WOMENS HEALTH GRANT	-	-	-	-	-	-	-	-	-	-
7646	LANDFILL/C & DD DISPOSAL	295,032.88	-	-	-	19,615.86	275,417.02	180,050.00	455,467.02	240,826.00	214,641.02 ✓
7767	INJURY PREVENTION GRANT	-	-	-	-	-	-	-	-	-	-
<b>TOTAL HEALTH DISTRICT</b>		<b>6,087,705.51</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208,377.71</b>	<b>5,879,327.80</b>	<b>4,750,955.00</b>	<b>10,630,282.80</b>	<b>4,749,921.57</b>	<b>5,880,361.23</b>
<b>HISTORICAL PARKS</b>											
7308	FAIRFIELD CO PARK DISTRICT	1,290,908.41	-	-	-	159,502.21	1,131,406.20	1,829,374.00	2,960,780.20	1,794,339.00	1,166,441.20 ✓
7676	LETTER OF CREDIT	-	-	-	-	-	-	-	-	-	-
7747	ROCK MILL-PARK DIST SPECIAL	20,884.21	-	-	-	-	20,884.21	500.00	21,384.21	-	21,384.21 ✓
7747	FLIGHT OF THE HAWK PARK SR S.	308.60	-	-	-	-	308.60	-	308.60	-	308.60 ✓
7769	ROCKMILL RESTORATION CP	-	-	-	-	-	-	-	-	-	-
7769	METRO PARKS FACILITY PROG CP	-	-	-	-	-	-	55,000.00	55,000.00	-	55,000.00 ✓
7791	WAHKEENA NATURE PRESERVE	139,346.10	-	-	-	30,978.03	108,368.07	45,600.00	153,968.07	77,500.00	76,468.07 ✓
7792	WAHKEENA GIFT SHOP	14,845.90	-	-	-	5,413.25	9,432.65	3,300.00	12,732.65	11,700.00	1,032.65 ✓

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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
7799	PARKS CONSTRUCTION FACILITIES <i>C</i>	91,488.62	-	-	-	-	91,488.62	-	91,488.62	-	91,488.62 ✓
7905	H2OHIO GRNT - HIST. PARK <i>S</i>	500,000.00	-	-	-	52,260.00	447,740.00	-	447,740.00	-	447,740.00 ✓
<b>TOTAL HISTORICAL PARKS</b>		<b>2,057,781.84</b>	-	-	-	<b>248,153.49</b>	<b>1,809,628.35</b>	<b>1,933,774.00</b>	<b>3,743,402.35</b>	<b>1,883,539.00</b>	<b>1,859,863.35</b>
<b>REGIONAL PLANNING</b>											
7790	REGIONAL PLANNING <i>OK Rec Bank</i>	322,216.21	-	-	-	13,311.91	308,904.30	450,100.00	759,004.30	450,100.00	308,904.30 ✓
<b>TOTAL REGIONAL PLANNING</b>		<b>322,216.21</b>	-	-	-	<b>13,311.91</b>	<b>308,904.30</b>	<b>450,100.00</b>	<b>759,004.30</b>	<b>450,100.00</b>	<b>308,904.30</b>
<b>TRANSPORTATION DISTRICT</b>											
7790	TRANSPORTATION IMPRV DIST	-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSPORTATION DISTRICT</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MCJDC FUNDS</b>											
7664	JUV DETENTION CENTER <i>OK Doc Dept</i>	1,612,002.63	-	-	-	22,113.05	1,589,889.58	4,258,651.00	5,848,540.58	5,123,449.00	725,091.58
7711	CAPITAL EXPENSE FUND	703,730.71	-	-	-	-	703,730.71	-	703,730.71	-	703,730.71
<b>TOTAL MCJDC FUNDS</b>		<b>2,315,733.34</b>	-	-	-	<b>22,113.05</b>	<b>2,293,620.29</b>	<b>4,258,651.00</b>	<b>6,552,271.29</b>	<b>5,123,449.00</b>	<b>1,428,822.29</b>
<b>TAX COLLECTION FUNDS</b>											
7108	UNDIVIDED GENERAL TAX	5,234,657.37	-	-	-	-	5,234,657.37	-	5,234,657.37	-	5,234,657.37
7109	UND GENERAL TAX-PRE SETTLEMENT	7,846.06	-	-	-	-	7,846.06	-	7,846.06	-	7,846.06
7112	UND CIG TAX - STATE DISTRIBUTI	-	-	-	-	-	-	-	-	-	-
7113	PREPAYMENT FUND	3,991,767.41	-	-	-	-	3,991,767.41	-	3,991,767.41	-	3,991,767.41
7114	UNDIVIDED CIGARETTE TAX	-	-	-	-	-	-	-	-	-	-
7115	UNDIVIDED INHERITANCE	-	-	-	-	-	-	-	-	-	-
7116	OH MANUF HOMES SETTLEMENT	-	-	-	-	-	-	-	-	-	-
7118	UNDIVIDED AUTOMOBILE TAX	0.02	-	-	-	-	0.02	-	0.02	-	0.02
7119	UNDIVIDED LOCAL GOVERNMENT TAX	-	-	-	-	-	-	-	-	-	-
7123	LIBRARY & LOCAL GOV'T SUPPORT	-	-	-	-	-	-	-	-	-	-
7125	FAIRFIELD COUNTY LIBRARY	-	-	-	-	-	-	-	-	-	-
7126	PICKERINGTON PUBLIC LIBRARY	-	-	-	-	-	-	-	-	-	-
7127	STATE OF OHIO	324.00	-	-	-	-	324.00	-	324.00	-	324.00
7129	TOWNSHIPS	4,227.88	-	-	-	-	4,227.88	-	4,227.88	-	4,227.88
7130	CORPORATIONS	10,041.23	-	-	-	-	10,041.23	-	10,041.23	-	10,041.23
7131	SCHOOLS	-	-	-	-	-	-	-	-	-	-
7218	OHIO ELECTIONS COMMISSION	-	-	-	-	-	-	-	-	-	-
7504	EQ MANUF HOMES SETTLEMENT	41,621.64	-	-	-	-	41,621.64	-	41,621.64	-	41,621.64
7589	WAGNALLS MEMORIAL LIBRARY	-	-	-	-	-	-	-	-	-	-
7787	OVER& RO-RATION PREPAY(TREAS)	1,543,241.73	-	-	-	-	1,543,241.73	-	1,543,241.73	-	1,543,241.73
7805	Tax Cert Admin-Treas Dept	203,199.44	-	-	-	-	203,199.44	-	203,199.44	-	203,199.44

### OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Fairfield County Regional Planning

Submitted By: Lori Hampshire

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$308,904.30	\$0.00	\$450,100.00	<b>\$759,004.30</b>
<b>Total All Funds</b>	\$308,904.30	\$0.00	\$450,100.00	<b>\$759,004.30</b>

Holly Mattei,  
Fairfield County Regional Planning

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Budget Commission:

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

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

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
7799	PARKS CONSTRUCTION FACILITIES	91,488.62	-	-	-	-	91,488.62	-	91,488.62	-	91,488.62
7905	H2OHIO GRNT - HIST. PARK	500,000.00	-	-	-	52,260.00	447,740.00	-	447,740.00	-	447,740.00
<b>TOTAL HISTORICAL PARKS</b>		<b>2,057,761.84</b>	-	-	-	<b>248,153.49</b>	<b>1,809,628.35</b>	<b>1,933,774.00</b>	<b>3,743,402.35</b>	<b>1,883,539.00</b>	<b>1,859,863.35</b>
<b>REGIONAL PLANNING</b>											
7950	REGIONAL PLANNING	322,216.21	-	-	-	13,311.91	308,904.30	450,100.00	759,004.30	450,100.00	308,904.30
<b>TOTAL REGIONAL PLANNING</b>		<b>322,216.21</b>	-	-	-	<b>13,311.91</b>	<b>308,904.30</b>	<b>450,100.00</b>	<b>759,004.30</b>	<b>450,100.00</b>	<b>308,904.30</b>
<b>TRANSPORTATION DISTRICT</b>											
7790	TRANSPORTATION IMPRV DIST	-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSPORTATION DISTRICT</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MCJDC FUNDS</b>											
7664	JUV DETENTION CENTER	1,612,002.63	-	-	-	22,113.05	1,589,889.58	4,258,651.00	5,848,540.58	6,123,449.00	725,091.58
7711	CAPITAL EXPENSE FUND	703,730.71	-	-	-	-	703,730.71	-	703,730.71	-	703,730.71
<b>TOTAL MCJDC FUNDS</b>		<b>2,315,733.34</b>	-	-	-	<b>22,113.05</b>	<b>2,293,620.29</b>	<b>4,258,651.00</b>	<b>6,552,271.29</b>	<b>6,123,449.00</b>	<b>1,428,822.29</b>
<b>TAX COLLECTION FUNDS</b>											
7108	UNDIVIDED GENERAL TAX	5,234,657.37	-	-	-	-	5,234,657.37	-	5,234,657.37	-	5,234,657.37
7109	UND GENERAL TAX-PRE SETTLEMENT	7,846.06	-	-	-	-	7,846.06	-	7,846.06	-	7,846.06
7112	UND CIG TAX - STATE DISTRIBUTI	-	-	-	-	-	-	-	-	-	-
7113	PREPAYMENT FUND	3,991,767.41	-	-	-	-	3,991,767.41	-	3,991,767.41	-	3,991,767.41
7114	UNDIVIDEO CIGARETTE TAX	-	-	-	-	-	-	-	-	-	-
7115	UNDIVIDED INHERITANCE	-	-	-	-	-	-	-	-	-	-
7116	OH MANUF HOMES SETTLEMENT	-	-	-	-	-	-	-	-	-	-
7118	UNDIVIDED AUTOMOBILE TAX	0.02	-	-	-	-	0.02	-	0.02	-	0.02
7119	UNDIVIDED LOCAL GOVERNMENT TAX	-	-	-	-	-	-	-	-	-	-
7123	LIBRARY & LOCAL GOVT SUPPORT	-	-	-	-	-	-	-	-	-	-
7125	FAIRFIELD COUNTY LIBRARY	-	-	-	-	-	-	-	-	-	-
7126	PICKERINGTON PUBLIC LIBRARY	-	-	-	-	-	-	-	-	-	-
7127	STATE OF OHIO	324.00	-	-	-	-	324.00	-	324.00	-	324.00
7129	TOWNSHIPS	4,227.88	-	-	-	-	4,227.88	-	4,227.88	-	4,227.88
7130	CORPORATIONS	10,041.23	-	-	-	-	10,041.23	-	10,041.23	-	10,041.23
7131	SCHOOLS	-	-	-	-	-	-	-	-	-	-
7218	OHIO ELECTIONS COMMISSION	-	-	-	-	-	-	-	-	-	-
7504	EQ MANUF HOMES SETTLEMENT	41,621.64	-	-	-	-	41,621.64	-	41,621.64	-	41,621.64
7589	WAGNALLS MEMORIAL LIBRARY	-	-	-	-	-	-	-	-	-	-
7787	OVER& RO-RATION PREPAY(TREAS)	1,543,241.73	-	-	-	-	1,543,241.73	-	1,543,241.73	-	1,543,241.73
7805	Tax Cert Admin-Treas Dept	203,199.44	-	-	-	-	203,199.44	-	203,199.44	-	203,199.44

# OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Hocking Township

Submitted By: CHARLES RESSLEY

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$1,710,472.71	\$136,000.00	\$73,035.00	<b>\$1,919,507.71</b>
Special Revenue Fund	\$921,770.36	\$1,147,600.00	\$185,900.00	<b>\$2,255,270.36</b>
Capital Projects Fund	\$135,945.57	\$0.00	\$140,000.00	<b>\$275,945.57</b>
<b>Total All Funds</b>	\$2,768,188.64	\$1,283,600.00	\$398,935.00	<b>\$4,450,723.64</b>

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

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Budget Commission:

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**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
1000 - General Fund	\$1,711,817.57	\$0.00	\$1,344.86	\$1,710,472.71	\$101,000.00	\$12,000.00	\$35,000.00	\$61,035.00	\$209,035.00	\$1,919,507.71	\$355,965.00	\$1,563,542.71	
<b>Special Revenue Fund</b>													
2011 - Motor Vehicle License Tax Fund	\$31,302.88	\$0.00	\$0.00	\$31,302.88	\$0.00	\$0.00	\$12,000.00	\$100.00	\$12,100.00	\$43,402.88	\$27,396.00	\$16,006.88	
2021 - Gasoline Tax Fund	\$154,173.31	\$0.00	\$0.00	\$154,173.31	\$0.00	\$0.00	\$100,000.00	\$200.00	\$100,200.00	\$254,373.31	\$165,500.00	\$88,873.31	
2031 - Road & Bridge Fund	\$376,484.57	\$0.00	\$3,631.12	\$372,853.45	\$288,000.00	\$34,000.00	\$0.00	\$0.00	\$322,000.00	\$694,853.45	\$431,000.00	\$263,853.45	
2181 - Zoning Fund	\$34,102.39	\$0.00	\$448.96	\$33,653.43	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$43,653.43	\$27,500.00	\$16,153.43	
2191 - Fire Operating (Special Levy)	\$248,813.08	\$0.00	\$4,640.67	\$244,172.41	\$677,600.00	\$21,400.00	\$0.00	\$100,100.00	\$799,100.00	\$1,043,272.41	\$1,024,492.00	\$18,780.41	
2231 - M.V.L. Permissive Tax Fund	\$102,022.79	\$0.00	\$20,895.74	\$81,127.05	\$0.00	\$0.00	\$70,000.00	\$100.00	\$70,100.00	\$151,227.05	\$139,741.00	\$11,486.05	

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

**Comparison of Budget and Appropriated**

System Year 2026

Fund	Name	Fund Balance 12/31	Reserved for Encumbrance 12/31	Reserved for Non-Spendable Balance 12/31	Reserve Balance (5705.13 (A)(1) & 5705.132) 12/31	Advances Not Repaid	Estimated Revenue	New Reserve Balance (5705.13(A)(1) & 5705.132)	Total Estimated Resources	Final Appropriation	Variance
1000	General	\$1,711,817.57	\$1,344.86	\$0.00	\$0.00	\$0.00	\$209,035.00	\$0.00	\$1,919,507.71	\$355,965.00	\$1,563,542.71
2011	Motor Vehicle License Tax	\$31,302.88	\$0.00	\$0.00	\$0.00	\$0.00	\$12,100.00	\$0.00	\$43,402.88	\$27,396.00	\$16,006.88
2021	Gasoline Tax	\$154,173.31	\$0.00	\$0.00	\$0.00	\$0.00	\$100,200.00	\$0.00	\$254,373.31	\$165,500.00	\$88,873.31
2031	Road and Bridge	\$376,484.57	\$3,631.12	\$0.00	\$0.00	\$0.00	\$322,000.00	\$0.00	\$694,853.45	\$431,000.00	\$263,853.45
2041	Cemetery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2181	Zoning	\$34,102.39	\$448.96	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$43,653.43	\$27,500.00	\$16,153.43
2191	SPECIAL LEVY-FIRE ANTI	\$248,813.08	\$4,640.67	\$0.00	\$0.00	\$0.00	\$799,100.00	\$0.00	\$1,043,272.41	\$1,024,492.00	\$18,780.41
2231	Permissive Motor Vehicle	\$102,022.79	\$20,895.74	\$0.00	\$0.00	\$0.00	\$70,100.00	\$0.00	\$151,227.05	\$139,741.00	\$11,486.05
2272	EMA ARPA Firefighter Gr	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
2273	Coronavirus Relief Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2274	EMA ARPA Wellness Coor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2275	EMA Wellness Coordinat	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901	Miscellaneous Special Re	\$4,387.83	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$24,387.83	\$20,000.00	\$4,387.83
4901	TOWNSHIP BUILDING F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4902	Capital Projects Equipme	\$10,515.36	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$110,515.36	\$100,000.00	\$10,515.36
4903	TWP SHARE OPWC Proj	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4904	OPWC PROJECT CQU10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4905	Fire Department Capital F	\$125,430.21	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$0.00	\$165,430.21	\$0.00	\$165,430.21
		<u>\$2,799,149.99</u>	<u>\$30,961.35</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,682,535.00</u>	<u>\$0.00</u>	<u>\$4,450,723.64</u>	<u>\$2,291,594.00</u>	<u>\$2,159,129.64</u>

## OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Juvenile Detention District

Submitted By: TONYA WRIGHT

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$1,589,889.58	\$0.00	\$4,258,651.00	<b>\$5,848,540.58</b>
Capital Projects Fund	\$703,730.71	\$0.00	\$0.00	<b>\$703,730.71</b>
<b>Total All Funds</b>	<b>\$2,293,620.29</b>	<b>\$0.00</b>	<b>\$4,258,651.00</b>	<b>\$6,552,271.29</b>

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

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Budget Commission:

**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
7564 - General Fund	\$1,612,002.63	\$0.00	\$22,113.05	\$1,589,889.58	\$0.00	\$0.00	\$0.00	\$4,258,651.00	\$4,258,651.00	\$5,848,540.58	\$5,123,449.00	\$725,091.58	
<b>Capital Projects Fund</b>													
7711 - Capital Expense	\$703,730.71	\$0.00	\$0.00	\$703,730.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$703,730.71	\$0.00	\$703,730.71	
<b>Total All Funds</b>	\$2,315,733.34	\$0.00	\$22,113.05	\$2,293,620.29	\$0.00	\$0.00	\$0.00	\$4,258,651.00	\$4,258,651.00	\$6,552,271.29	\$5,123,449.00	\$1,428,822.29	

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Certificate

**County Auditor Finance Department – Amended Certificate of Estimated Resources for Additional Unanticipated Receipts (Department Name) – (Fund Number, Fund Name)**

Unanticipated revenue (~~has been~~ will be) collected for (list fund and why collected) <sup>7564</sup> 7564

(List detailed information regarding your request. For example, an unanticipated grant was approved mid-year).

**Error in amount entered in original budget**

1. Request the Fairfield County Auditor on behalf of the Budget Commission, issue an Amended Certificate of Estimated Resources in the amount of ~~\$1,792,662.00~~ to the credit of the Juv Detention Fund 7564 1,613,000.00
2. Request the Fairfield County Auditor update the receipt line item 73756401-433015 in the amount of \$1,613,000.00.

**Approvals:**

Terri Wright  
Fiscal Officer Clerk

Carrie Moore 1/5/26  
Elected Official or Department Supervisor or Department Designee

Date 1-5-26

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
7792	WAHKEENA GIFT SHOP	14,845.90	-	-	-	5,413.25	9,432.65	3,300.00	12,732.65	11,700.00	1,032.65
7799	PARKS CONSTRUCTION FACILITIES	91,488.62	-	-	-	-	91,488.62	-	91,488.62	-	91,488.62
<b>TOTAL HISTORICAL PARKS</b>		<b>1,557,781.84</b>	-	-	-	<b>195,893.49</b>	<b>1,361,888.35</b>	<b>1,933,774.00</b>	<b>3,295,662.35</b>	<b>1,933,539.00</b>	<b>1,362,123.35</b>
<b>REGIONAL PLANNING</b>											
7030	REGIONAL PLANNING	322,216.21	-	-	-	13,311.91	308,904.30	450,100.00	759,004.30	450,100.00	308,904.30
<b>TOTAL REGIONAL PLANNING</b>		<b>322,216.21</b>	-	-	-	<b>13,311.91</b>	<b>308,904.30</b>	<b>450,100.00</b>	<b>759,004.30</b>	<b>450,100.00</b>	<b>308,904.30</b>
<b>TRANSPORTATION DISTRICT</b>											
7790	TRANSPORTATION IMPRV DIST	-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSPORTATION DISTRICT</b>		-	-	-	-	-	-	-	-	-	-
<b>MCJDC FUNDS</b>											
7564	JUV DETENTION CENTER	1,612,002.63	-	-	-	22,113.05	1,589,889.58	2,645,651.00	4,235,540.58	5,123,449.00	(887,908.42)
7711	CAPITAL EXPENSE FUND	703,730.71	-	-	-	-	703,730.71	-	703,730.71	-	703,730.71
<b>TOTAL MCJDC FUNDS</b>		<b>2,315,733.34</b>	-	-	-	<b>22,113.05</b>	<b>2,293,620.29</b>	<b>2,645,651.00</b>	<b>4,939,271.29</b>	<b>5,123,449.00</b>	<b>(184,177.71)</b>
<b>TAX COLLECTION FUNDS</b>											
7108	UNDIVIDED GENERAL TAX	5,234,657.37	-	-	-	-	5,234,657.37	-	5,234,657.37	-	5,234,657.37
7109	UND GENERAL TAX-PRE SETTLEMENT	7,846.06	-	-	-	-	7,846.06	-	7,846.06	-	7,846.06
7112	UND CIG TAX - STATE DISTRIBUTI	-	-	-	-	-	-	-	-	-	-
7113	PREPAYMENT FUND	3,991,767.41	-	-	-	-	3,991,767.41	-	3,991,767.41	-	3,991,767.41
7114	UNDIVIDED CIGARETTE TAX	-	-	-	-	-	-	-	-	-	-
7115	UNDIVIDED INHERITANCE	-	-	-	-	-	-	-	-	-	-
7116	OH MANUF HOMES SETTLEMENT	-	-	-	-	-	-	-	-	-	-
7118	UNDIVIDED AUTOMOBILE TAX	0.02	-	-	-	-	0.02	-	0.02	-	0.02
7119	UNDIVIDED LOCAL GOVERNMENT TAX	-	-	-	-	-	-	-	-	-	-
7125	FAIRFIELD COUNTY LIBRARY	-	-	-	-	-	-	-	-	-	-
7126	PICKERINGTON PUBLIC LIBRARY	-	-	-	-	-	-	-	-	-	-
7127	STATE OF OHIO	324.00	-	-	-	-	324.00	-	324.00	-	324.00
7129	TOWNSHIPS	4,227.88	-	-	-	-	4,227.88	-	4,227.88	-	4,227.88
7130	CORPORATIONS	10,041.23	-	-	-	-	10,041.23	-	10,041.23	-	10,041.23
7131	SCHOOLS	-	-	-	-	-	-	-	-	-	-
7218	OHIO ELECTIONS COMMISSION	-	-	-	-	-	-	-	-	-	-
7504	EQ MANUF HOMES SETTLEMENT	41,621.64	-	-	-	-	41,621.64	-	41,621.64	-	41,621.64
7589	WAGNALLS MEMORIAL LIBRARY	-	-	-	-	-	-	-	-	-	-
7787	OVER& RO-RATION PREPAY(TREAS)	1,543,241.73	-	-	-	-	1,543,241.73	-	1,543,241.73	-	1,543,241.73
7805	Tax Cert Admin-Treas Dept	203,199.44	-	-	-	-	203,199.44	-	203,199.44	-	203,199.44
<b>TOTAL TAX COLLECTION FUNDS</b>		<b>11,036,926.78</b>	-	-	-	-	<b>11,036,926.78</b>	-	<b>11,036,926.78</b>	-	<b>11,036,926.78</b>

OK 7,258,651.00 5,848,540.58 called 725,091.58 of MCJDC

# OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Pleasant Township

Submitted By: JAMES M. SNYDER

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$2,737,022.63	\$94,000.00	\$385,941.00	\$3,216,963.63
Special Revenue Fund	\$5,583,944.71	\$2,600,000.00	\$945,118.00	\$9,129,062.71
Capital Projects Fund	\$475,000.00	\$0.00	\$50,000.00	\$525,000.00
<b>Total All Funds</b>	\$8,795,967.34	\$2,694,000.00	\$1,381,059.00	\$12,871,026.34

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

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Budget Commission:

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**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
(1000) General Fund	\$2,738,069.82	\$0.00	\$1,047.19	\$2,737,022.63	\$94,000.00	\$49,941.00	\$0.00	\$336,000.00	\$479,941.00	\$3,216,963.63	\$578,914.00	\$2,638,049.63	
<b>Special Revenue Fund</b>													
(2011) Motor Vehicle License Tax Fund	\$45,000.92	\$0.00	\$0.00	\$45,000.92	\$0.00	\$21,000.00	\$0.00	\$1,250.00	\$22,250.00	\$67,250.92	\$40,000.00	\$27,250.92	
(2021) Gasoline Tax Fund	\$316,015.91	\$0.00	\$0.00	\$316,015.91	\$0.00	\$150,000.00	\$0.00	\$7,000.00	\$157,000.00	\$473,015.91	\$275,000.00	\$198,015.91	
(2031) Road & Bridge Fund	\$1,494,211.61	\$0.00	\$1,344.92	\$1,492,866.69	\$509,000.00	\$503,868.00	\$0.00	\$0.00	\$1,012,868.00	\$2,505,734.69	\$1,305,930.00	\$1,199,804.69	
(2041) Tschopp Cemetery Fund	\$44,182.21	\$0.00	\$0.00	\$44,182.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,182.21	\$4,000.00	\$40,182.21	
(2181) Zoning	\$22,139.74	\$0.00	\$150.63	\$21,989.11	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$41,989.11	\$26,000.00	\$15,989.11	
(2191) Fire Operating	\$3,663,886.54	\$0.00	\$56,249.19	\$3,607,637.35	\$1,920,000.00	\$131,000.00	\$150,000.00	\$110,000.00	\$2,311,000.00	\$5,918,637.35	\$2,490,150.00	\$3,428,487.35	

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

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

To the County Auditor of said County:  
 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, December 31, 2025.

GOVERNMENTAL FUND TYPE	Cash Balance as of December 31, 2025	Reserved for Encumbrance as of December 31, 2025	Reserved for Non- Spendable Balance as of December 31, 2025	Reserved Balance Accounts (5705.13(A)(1) & 5705.132)	Advances not Repaid	Carryover Balance Available for Appropriation	Total Amount from all Sources Available for Expenditures	Total Amount Available plus Balances
GOVERNMENTAL FUND TYPE								
General Fund	2,738,069.82	1,047.19	0.00	0.00	0.00	2,737,022.63	479,941.00	3,216,963.63
Special Revenue Funds	5,641,689.45	57,744.74	0.00	0.00	0.00	5,583,944.71	3,545,118.00	9,129,062.71
Debt Service Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Funds	475,000.00	0.00	0.00	0.00	0.00	475,000.00	50,000.00	525,000.00
TOTAL ALL FUNDS	8,854,759.27	58,791.93	0.00	0.00	0.00	8,795,967.34	4,075,059.00	12,871,026.34
GOVERNMENTAL FUND TYPE								
1000 - General Fund	2,738,069.82	1,047.19	0.00	0.00	0.00	2,737,022.63	479,941.00	3,216,963.63
SPECIAL REVENUE FUNDS								
2011 - Motor Vehicle License Tax Fund	45,000.92	0.00	0.00	0.00	0.00	45,000.92	22,250.00	67,250.92
2021 - Gasoline Tax Fund	316,015.91	1,344.92	0.00	0.00	0.00	316,015.91	157,000.00	473,015.91
2031 - Road & Bridge Fund	1,494,211.61	0.00	0.00	0.00	0.00	1,492,866.69	1,012,868.00	2,505,734.69
2041 - Tschopp Cemetery Fund	44,182.21	150.63	0.00	0.00	0.00	44,182.21	20,000.00	44,182.21
2181 - Zoning Fund	22,139.74	56,249.19	0.00	0.00	0.00	21,989.11	2,311,000.00	41,989.11
2191 - Fire Operating Fund	3,663,886.54	0.00	0.00	0.00	0.00	3,607,637.35	2,311,000.00	5,918,637.35
2231 - Permissive Vehicle License Fund	56,252.52	57,744.74	0.00	0.00	0.00	56,252.52	22,000.00	78,252.52
TOTAL SPECIAL REVENUE FUNDS	5,641,689.45	57,744.74	0.00	0.00	0.00	5,583,944.71	3,545,118.00	9,129,062.71
CAPITAL PROJECT FUNDS								
4901 - Fire Apparatus Fund	475,000.00	0.00	0.00	0.00	0.00	475,000.00	50,000.00	525,000.00
TOTAL CAPITAL PROJECT FUNDS	475,000.00	0.00	0.00	0.00	0.00	475,000.00	50,000.00	525,000.00
TOTAL ALL FUNDS	8,854,759.27	58,791.93	0.00	0.00	0.00	8,795,967.34	4,075,059.00	12,871,026.34
Amount from All Sources (Detail)								
General Fund	94,000.00	49,941.00	0.00	0.00	0.00	336,000.00	479,941.00	336,000.00
Motor Vehicle License Tax Fund	0.00	21,000.00	0.00	0.00	0.00	1,250.00	22,250.00	1,250.00
Gasoline Tax Fund	0.00	150,000.00	0.00	0.00	0.00	7,000.00	157,000.00	7,000.00
Road & Bridge Fund	509,000.00	503,868.00	0.00	0.00	0.00	3,607,637.35	1,012,868.00	3,607,637.35
Tschopp Cemetery Fund	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	20,000.00
Zoning Fund	0.00	0.00	0.00	0.00	0.00	0.00	2,311,000.00	2,311,000.00
Fire Operating Fund	1,920,000.00	131,000.00	0.00	0.00	0.00	1,110,000.00	1,110,000.00	1,110,000.00
Permissive Vehicle License Fund	21,000.00	0.00	0.00	0.00	0.00	1,000.00	22,000.00	1,000.00
Fire Apparatus Fund	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00

		2026 Budgeted Revenue	Fund Total
<b>GENERAL FUND</b>			
1000-101	Real Estate Tax	\$94,000.00	
1000-102	Tangible personal property	\$0.00	
1000-199	Other Taxes	\$0.00	
1000-303	Cable TV Franchise Fee	\$60,000.00	
1000-531	Estate Tax	\$0.00	
1000-532	Local Government	\$37,151.00	
1000-533	Liquor Permits	\$750.00	
1000-534	Cigarette License	\$40.00	
1000-535	Rollback & Property Tax Allocation	\$12,000.00	
1000-539	Other State Reimbursement	\$0.00	
1000-701	Interest	\$250,000.00	
1000-802	Rentals and Leases	\$26,000.00	
1000-892	Other	\$0.00	
1000-982	Extraordinary Items	\$0.00	
			\$479,941.00
<b>MVL FUND</b>			
2011-536	MVL Tax	\$21,000.00	
2011-701	Interest	\$1,250.00	
2011-892	Other	\$0.00	
			\$22,250.00
<b>GAS FUND</b>			
2021-537	Gas Tax	\$150,000.00	
2021-701	Interest	\$7,000.00	
2021-892	Other	\$0.00	
			\$157,000.00
<b>ROAD &amp; BRIDGE FUND</b>			
2031-101	Real Estate Tax	\$509,000.00	
2031-102	Tangible personal property	\$0.00	
2031-535	Rollback & Property Tax Allocation	\$59,000.00	
2031-538	OPWC grant	\$104,967.00	
2031-539	State Grants/Other State Reimbursement	\$314,901.00	
2031-591	Intergovernmental (County Engineer MVL)	\$25,000.00	
2031-805	Other Local Grants (not from another Government)	\$0.00	
2031-892	Other	\$0.00	
2031-931	Operating Transfer In	\$0.00	
2031-951	Sale of Assets	\$0.00	
2031-982	Extraordinary Items	\$0.00	
			\$1,012,868.00
<b>TSCHOPP CEMETERY FUND</b>			
2041-302	Fees	\$0.00	
2041-801	Gifts and Donations	\$0.00	
2041-804	Sale of Cemetery Lots	\$0.00	
2041-931	Operating Transfer In	\$0.00	
			\$0.00
<b>ZONING FUND</b>			
2181-302	Fees	\$20,000.00	
2181-892	Other	\$0.00	
2181-931	Operating Transfer In	\$0.00	
			\$20,000.00
<b>FIRE OPERATIONS FUND</b>			
2191-101	Real Estate Tax	\$1,920,000.00	
2191-102	Tangible personal property	\$0.00	

January 4, 2026

Pleasant Township  
2026 Revenue Budget

2191-201	Contracts	\$0.00	
2191-299	Other Charges for Services (EMS Billing)	\$150,000.00	
2191-535	Rollback & Property Tax Allocation	\$126,000.00	
2191-539	State Grants/Other State Reimbursement	\$5,000.00	
2191-801	Gifts and Donations	\$0.00	
2191-802	Rentals and Leases (Community Room)	\$5,000.00	
2191-805	Other Local Grants (not from another government)	\$5,000.00	
2191-892	Other	\$0.00	
2191-921	Sale of Notes	\$0.00	
2191-931	Operating Transfer In	\$100,000.00	
2191-951	Sale of Assets	\$0.00	
2191-982	Extraordinary Items	\$0.00	
			\$2,311,000.00
PERMISSIVE MVL			
2231-104	PMVL Tax	\$21,000.00	
2231-701	Interest	\$1,000.00	
2231-982	Extraordinary Items	\$0.00	
			\$22,000.00
FIRE APPARATUS FUND			
4901-931	Operating Transfer In	\$50,000.00	
			\$50,000.00
			\$4,075,059.00

### OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Port Authority

Submitted By: Lori Hampshire

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$0.00	\$0.00	\$150,000.00	\$150,000.00
<b>Total All Funds</b>	\$0.00	\$0.00	\$150,000.00	\$150,000.00

Angel Conrad,  
Port Authority

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Budget Commission:

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# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026  
 Taxing Authority: Port Authority  
 Submitted By: Lori Hampshire

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
7865 - General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$80,000.00	\$70,000.00	
<b>Total All Funds</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$80,000.00	\$70,000.00	

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
<b>TOTAL TAX COLLECTION FUNDS</b>		<b>11,036,926.78</b>					<b>11,036,926.78</b>		<b>11,036,926.78</b>		<b>11,036,926.78</b>
<b>MAJOR CRIMES</b>											
<del>784</del>	MCU JAG GRANT	-					-	-	-	-	-
<del>785</del>	MCU DRUG LAW ENFORC GRANT	-					-	-	-	-	-
✓7594	MCU PROJECT INCOME	8,773.96					8,773.96	10,500.00	19,273.96	16,550.00	2,723.96
✓7619	MCU FED EQUITABLE SHARING PROG	30,704.50					30,704.50	10,000.00	40,704.50	33,000.00	7,704.50
✓7829	MCIU JAG GRANT	13,319.84			(20,123.47)		(6,803.63)	12,000.00	5,196.37	4,620.00	576.37
✓7830	MCIU DRUG LAW ENFORC GRANT	144,114.62			(50,000.00)		94,114.62	156,310.55	250,425.17	177,000.00	73,425.17
✓7844	MCU LAW ENFRMNT DIV PRG GRNT	59,101.21					59,101.21	75,000.00	134,101.21	91,000.00	43,101.21
<del>7845</del>	OPERATING TASK FORCE PROGRAM	-					-	-	-	-	-
✓7858	MCU COAP PROG GRANT	85,203.23			(248,334.95)		(163,131.72)	850,000.00	686,868.28	686,100.00	768.28
✓7864	MCU RECOVERY OHIO GRANT	135,969.68			(110,000.00)		25,969.68	245,100.00	271,069.68	239,200.00	31,869.68
<del>7865</del>	MCU COVID-19 SUPPLEMNT GRNT	-					-	-	-	-	-
✓7892	MCU AMR RESC PLN-OCJS GRNT	7,115.28					7,115.28	-	7,115.28	2,000.00	5,115.28
✓7911	MCU VIOLENT CRIMES REDUCTION	-					-	78,000.00	78,000.00	78,000.00	-
<b>TOTAL MAJOR CRIMES</b>		<b>484,302.32</b>			<b>(428,458.42)</b>		<b>55,843.90</b>	<b>1,436,910.55</b>	<b>1,492,754.45</b>	<b>1,327,470.00</b>	<b>165,284.45</b>
<b>SOIL AND WATER</b>											
7026	SOIL AND WATER	209,985.94					209,985.94	718,788.00	928,773.94	804,843.00	123,930.94
<b>TOTAL SOIL AND WATER</b>		<b>209,985.94</b>					<b>209,985.94</b>	<b>718,788.00</b>	<b>928,773.94</b>	<b>804,843.00</b>	<b>123,930.94</b>
<b>AIRPORT</b>											
7800	AIRPORT OPERATIONS	498,105.39				173,496.39	324,609.00	1,020,150.00	1,344,759.00	1,066,700.00	278,059.00
✓7802	AIRPORT FAA CARES ACT GRANT	-					-	-	-	-	-
✓7803	AIRPORT FAA CRQNA RSP&RLF SUP	-					-	-	-	-	-
✓7804	AIRPORT FAA RESCUE GRANT	-					-	-	-	-	-
<b>TOTAL AIRPORT</b>		<b>498,105.39</b>				<b>173,496.39</b>	<b>324,609.00</b>	<b>1,020,150.00</b>	<b>1,344,759.00</b>	<b>1,066,700.00</b>	<b>278,059.00</b>
<b>WORKFORCE INNM OPP ACT 20/21</b>											
✓7831	WRKFCE INN OPP ACT 20/21	4,346.01					4,346.01	2,349,501.00	2,353,847.01	2,337,501.00	16,346.01
<b>TOTAL WORKFORCE INNM DPP ACT 20/21</b>		<b>4,346.01</b>					<b>4,346.01</b>	<b>2,349,501.00</b>	<b>2,353,847.01</b>	<b>2,337,501.00</b>	<b>16,346.01</b>
<b>PORT AUTHORITY</b>											
7865	FF CNTY PORT AUTHORITY	-					-	150,000.00	150,000.00	80,000.00	70,000.00
<b>TOTAL PORT AUTHORITY</b>		<b>-</b>					<b>-</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>80,000.00</b>	<b>70,000.00</b>
<b>MISCELLANEOUS FUNDS</b>											
7016	COUNTY HOTEL LODGING	10,650.04					10,650.04	-	10,650.04	-	10,650.04
7142	PAYROLL AGENCY	891,745.78					891,745.78	-	891,745.78	-	891,745.78

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### OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Rushcreek Township

Submitted By: LISA BURNWORTH

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$597,467.11	\$93,500.00	\$61,475.00	<b>\$752,442.11</b>
Special Revenue Fund	\$4,147,864.53	\$1,208,500.00	\$419,200.00	<b>\$5,775,564.53</b>
Capital Projects Fund	\$125,000.00	\$0.00	\$25,000.00	<b>\$150,000.00</b>
<b>Total All Funds</b>	\$4,870,331.64	\$1,302,000.00	\$505,675.00	<b>\$6,678,006.64</b>

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

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Budget Commission:

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**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
1000 - General Fund	\$597,604.07	\$0.00	\$136.96	\$597,467.11	\$60,500.00	\$7,700.00	\$33,000.00	\$53,775.00	\$154,975.00	\$752,442.11	\$459,447.57	\$292,994.54	
<b>Special Revenue Fund</b>													
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	\$417,000.00	\$566,444.38	
2031 - Road & Bridge Fund	\$736,826.13	\$0.00	\$0.00	\$736,826.13	\$206,000.00	\$22,000.00	\$0.00	\$350.00	\$228,350.00	\$965,176.13	\$517,509.00	\$447,667.13	
2181 - Zoning Fund	\$19,140.31	\$0.00	\$20.30	\$19,120.01	\$0.00	\$0.00	\$0.00	\$10,450.00	\$10,450.00	\$29,570.01	\$11,975.00	\$17,595.01	
2191 - Fire Operating	\$1,576,804.40	\$0.00	\$1,694.72	\$1,575,109.68	\$650,000.00	\$53,000.00	\$0.00	\$128,600.00	\$831,600.00	\$2,406,709.68	\$899,086.50	\$1,507,623.18	
2192 - Road Improvement Fund	\$729,555.64	\$0.00	\$613.68	\$728,941.96	\$325,000.00	\$32,000.00	\$0.00	\$3,200.00	\$360,200.00	\$1,089,141.96	\$805,580.00	\$283,561.96	

2231 Permissive MVL	\$122,900.79	\$0.00	\$0.00	\$122,900.79	\$0.00	\$0.00	\$27,500 .00	\$2,800.00	\$30,300.00	\$153,200.79	\$95,000.0 0	\$58,200.79	
2272 ARPA Fiscal Recovery Fund	\$0.23	\$0.00	\$0.00	\$0.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.23	\$0.23	\$0.00	
<b>Capital Projects Fund</b>													
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	
<b>Total All Funds</b>	\$4,872,797.30	\$0.00	\$2,465.66	\$4,870,331.64	\$1,241,500.00	\$114,700.00	\$60,500 .00	\$390,975.00	\$1,807,675.00	\$6,678,006.64	\$3,240.59 8.30	\$3,437,408.34	

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

Office of RUSHCREEK 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

<b>FUND TYPE/CLASSIFICATIONS</b>	<b>Cash Balance as of 12/31/2025</b>	<b>Reserved for Encumbrance as of 12/31/2025</b>	<b>Reserved for Non-Spendable Balance as of 12/31/2025</b>	<b>Reserve Balance Accounts (5705.13(A)(1) &amp; 5705.132)</b>	<b>Advances Not Repaid</b>	<b>Carryover Balances Available for Appropriations</b>	<b>Total Amount from all Sources Available for Expenditures</b>	<b>Total Amount Available plus Balances</b>
GOVERNMENTAL FUND TYPE								
General Fund	\$597,604.07	\$136.96				\$597,467.11	\$154,975.00	\$752,442.11
Special Revenue Funds	\$4,150,193.23	\$2,328.70				\$4,147,864.53	\$1,627,700.00	\$5,775,564.53
Capital Projects Funds	\$125,000.00					\$125,000.00	\$25,000.00	\$150,000.00
TOTAL GOVERNMENTAL FUND TYPE	\$4,872,797.30	\$2,465.66				\$4,870,331.64	\$1,807,675.00	\$6,678,006.64
PROPRIETARY FUND TYPE								
TOTAL PROPRIETARY FUND TYPE								
FIDUCIARY FUND TYPE								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS:	\$4,872,797.30	\$2,465.66				\$4,870,331.64	\$1,807,675.00	\$6,678,006.64

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	\$597,604.07	\$136.96				\$597,467.11	\$154,975.00	\$752,442.11
Total General Fund	\$597,604.07	\$136.96				\$597,467.11	\$154,975.00	\$752,442.11
Special Revenue Funds								
Motor Vehicle License Tax	\$130,521.35					\$130,521.35	\$17,800.00	\$148,321.35
Gasoline Tax	\$834,444.38					\$834,444.38	\$149,000.00	\$983,444.38
Road and Bridge	\$736,826.13					\$736,826.13	\$228,350.00	\$965,176.13
Zoning	\$19,140.31	\$20.30				\$19,120.01	\$10,450.00	\$29,570.01
Fire Operating	\$1,576,804.40	\$1,694.72				\$1,575,109.68	\$831,600.00	\$2,406,709.68
Road Improvement	\$729,555.64	\$613.68				\$728,941.96	\$360,200.00	\$1,089,141.96
Permissive Motor Vehicle License Tax	\$122,900.79					\$122,900.79	\$30,300.00	\$153,200.79
AMERICAN RESCUE PLAN FUNDS	\$0.23					\$0.23		\$0.23
Total Special Revenue Funds	\$4,150,193.23	\$2,328.70				\$4,147,864.53	\$1,627,700.00	\$5,775,564.53
Capital Projects Funds								
MISC CAPITAL PROJECTS FIRE	\$125,000.00					\$125,000.00	\$25,000.00	\$150,000.00
Total Capital Projects Funds	\$125,000.00					\$125,000.00	\$25,000.00	\$150,000.00
TOTAL GOVERNMENTAL FUND TYPE	\$4,872,797.30	\$2,465.66				\$4,870,331.64	\$1,807,675.00	\$6,678,006.64
PROPRIETARY FUND TYPE								
TOTAL PROPRIETARY FUND TYPE								
FIDUCIARY FUND TYPE								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS	\$4,872,797.30	\$2,465.66				\$4,870,331.64	\$1,807,675.00	\$6,678,006.64

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\_\_\_\_\_ Budget

\_\_\_\_\_ Commission

**Appropriation Status**

By Fund

As Of 1/15/2026

Fund: General  
 Pooled Balance: \$598,633.21  
 Non-Pooled Balance: \$0.00  
 Total Cash Balance: \$598,633.21

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	\$143.50	\$733.49	\$25,131.45	2.820%
1000-110-121-0000	D Salary - Township Fiscal Officer	\$128.52	\$0.00	\$32,000.00	\$176.07	\$1,237.90	\$30,714.55	3.853%
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	\$359.89	\$8,340.11	4.137%
1000-110-213-0000	D Medicare	\$0.00	\$0.00	\$1,100.00	\$0.00	\$18.64	\$1,081.36	1.695%
1000-110-221-0000	Medical/Hospitalization	\$0.00	\$0.00	\$25,000.00	\$11,600.72	\$0.00	\$13,399.28	0.000%
1000-110-222-0000	Life Insurance	\$0.00	\$0.00	\$900.00	\$750.00	\$0.00	\$150.00	0.000%
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	\$2,530.00	\$470.00	\$4,000.00	6.714%
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	\$3,000.00	\$2,000.00	\$0.00	\$1,000.00	0.000%
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	\$1,200.00	\$0.00	\$200.00	0.000%
1000-120-352-0000	Water and Sewage	\$0.00	\$0.00	\$780.00	\$690.00	\$40.00	\$50.00	5.128%
1000-120-353-0000	Natural Gas	\$0.00	\$0.00	\$1,785.00	\$1,600.00	\$0.00	\$185.00	0.000%
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 1/15/2026

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	\$459,447.57	\$63,130.48	\$3,063.48	\$393,390.57	0.667%

Fund: Motor Vehicle License Tax

Pooled Balance: \$130,663.83  
 Non-Pooled Balance: \$0.00  
 Total Cash Balance: \$130,663.83

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: \$835,162.30  
 Non-Pooled Balance: \$0.00  
 Total Cash Balance: \$835,162.30

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 1/15/2026

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	\$10,000.00	\$0.00	\$5,000.00	0.000%
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	\$0.00	\$0.00	\$0.00	\$0.00	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	\$417,000.00	\$25,807.00	\$193.00	\$391,000.00	0.046%

Fund: Road and Bridge

Pooled Balance: \$736,692.80

Non-Pooled Balance: \$0.00

Total Cash Balance: \$736,692.80

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	\$1,800.00	\$0.00	\$250.00	0.000%
2031-330-352-0000	Water and Sewage	\$0.00	\$0.00	\$832.00	\$689.99	\$40.01	\$102.00	4.809%
2031-330-353-0000	Natural Gas	\$0.00	\$0.00	\$2,277.00	\$2,250.00	\$0.00	\$27.00	0.000%
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	\$0.00	\$0.00	\$0.00	\$0.00	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	\$517,509.00	\$81,846.67	\$133.33	\$435,529.00	0.026%

Fund: Zoning

Report reflects selected information.

**Appropriation Status**

By Fund

As Of 1/15/2026

Pooled Balance: \$19,722.88  
 Non-Pooled Balance: \$0.00  
 Total Cash Balance: \$19,722.88

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	\$7.65	\$215.65	\$6,797.00	3.072%
2181-130-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$1,000.00	\$0.00	\$56.84	\$943.16	5.684%
2181-130-213-0000	D Medicare	\$0.00	\$0.00	\$300.00	\$0.00	\$2.94	\$297.06	0.980%
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	\$2,300.00	\$2,190.00	\$110.00	\$0.00	4.783%
2181-130-420-0000	Operating Supplies	\$0.00	\$0.00	\$275.00	\$250.00	\$0.00	\$25.00	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	\$11,975.00	\$2,447.65	\$385.43	\$9,162.22	3.213%

Fund: Fire Operating

Pooled Balance: \$1,548,474.47  
 Non-Pooled Balance: \$0.00  
 Total Cash Balance: \$1,548,474.47

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	\$1,380.00	\$1,226.66	\$73.34	\$80.00	5.314%
2191-220-111-0000	D Salaries - Trustees	\$0.00	\$0.00	\$25,000.00	\$51.82	\$795.13	\$24,153.05	3.181%
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	\$1,168.49	\$15,534.43	\$342,991.80	4.319%
2191-220-190-0002	D Other - Salaries{PART TIME PAYROLL}	\$0.00	\$0.00	\$100,000.00	\$104.05	\$2,223.58	\$97,672.37	2.224%
2191-220-212-0000	D Social Security	\$0.00	\$0.00	\$10,000.00	\$0.00	\$212.73	\$9,787.27	2.127%
2191-220-213-0000	D Medicare	\$0.00	\$0.00	\$8,000.00	\$0.00	\$301.56	\$7,698.44	3.770%
2191-220-215-0000	D Ohio Police and Fire Pension Fund	\$0.00	\$0.00	\$98,000.00	\$0.00	\$6,922.23	\$91,077.77	7.064%
2191-220-221-0000	Medical/Hospitalization	\$0.00	\$0.00	\$40,950.00	\$34,201.44	\$0.00	\$6,748.56	0.000%
2191-220-222-0000	Life Insurance	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	0.000%
2191-220-223-0000	Dental Insurance	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	0.000%

**Appropriation Status**

By Fund

As Of 1/15/2026

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	\$30,000.00	\$0.00	\$5,700.00	0.000%
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	\$2,760.00	\$40.00	\$0.00	1.429%
2191-220-351-0000	Electricity	\$0.00	\$0.00	\$8,446.00	\$8,400.00	\$0.00	\$46.00	0.000%
2191-220-352-0000	Water and Sewage	\$0.00	\$0.00	\$1,552.50	\$1,443.49	\$106.51	\$2.50	6.861%
2191-220-353-0000	Natural Gas	\$0.00	\$0.00	\$8,858.00	\$8,850.00	\$0.00	\$8.00	0.000%
2191-220-356-0000	Internet / Cable	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00	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	\$13,185.18	\$314.82	\$1,000.00	2.171%
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	\$1,500.00	\$0.00	\$500.00	0.000%
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	\$17,205.77	\$2,794.23	\$5,000.00	11.177%
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	\$20,000.00	\$20,000.00	\$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%
Fire Operating Fund Total:		\$1,694.72	\$0.00	\$899,086.50	\$204,196.90	\$29,738.85	\$666,845.47	3.301%

Fund: Road Improvement

Pooled Balance: \$722,966.56

Non-Pooled Balance: \$0.00

Total Cash Balance: \$722,966.56

Report reflects selected information.

**Appropriation Status**

By Fund

As Of 1/15/2026

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	\$153.37	\$793.84	\$27,128.75	2.827%
2192-330-190-0000	D Other - Salaries	\$537.72	\$0.00	\$113,000.00	\$401.08	\$4,062.08	\$109,074.56	3.578%
2192-330-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$20,500.00	\$0.00	\$1,542.51	\$18,957.49	7.524%
2192-330-213-0000	D Medicare	\$0.00	\$0.00	\$2,972.50	\$0.00	\$82.18	\$2,890.32	2.765%
2192-330-221-0000	Medical/Hospitalization	\$0.00	\$0.00	\$49,140.00	\$34,201.44	\$0.00	\$14,938.56	0.000%
2192-330-222-0000	Life Insurance	\$0.00	\$0.00	\$900.00	\$850.00	\$0.00	\$50.00	0.000%
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	\$30,000.00	\$0.00	\$56,000.00	0.000%
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	\$3,500.00	\$0.00	\$500.00	0.000%
2192-760-740-0000	Machinery, Equipment and Furniture	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	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	\$805,580.00	\$169,605.89	\$6,639.08	\$629,948.71	0.824%

Fund: Permissive Motor Vehicle License Tax

Pooled Balance: \$122,355.78

Non-Pooled Balance: \$0.00

Total Cash Balance: \$122,355.78

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	\$19,321.34	\$678.66	\$25,000.00	1.508%
Permissive Motor Vehicle License Tax Fund Total:		\$0.00	\$0.00	\$95,000.00	\$19,321.34	\$678.66	\$75,000.00	0.714%

Fund: AMERICAN RESCUE PLAN FUNDS

Report reflects selected information.

**Appropriation Status**

By Fund

As Of 1/15/2026

Pooled Balance: \$0.23  
 Non-Pooled Balance: \$0.00  
 Total Cash Balance: \$0.23

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	\$0.23	\$0.00	\$0.00	0.000%
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	\$0.23	\$0.00	\$0.00	0.000%

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: \$125,000.00  
 Non-Pooled Balance: \$0.00  
 Total Cash Balance: \$125,000.00

Report reflects selected information.

**Appropriation Status**

By Fund

As Of 1/15/2026

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	\$3,240,598.30	\$594,356.16	\$40,831.83	\$2,607,875.97	1.259%

**Revenue Status**

By Fund

As Of 1/15/2026

Fund: 1000 General

<b>Account Code</b>	<b>Account Name</b>	<b>Final Budget</b>	<b>Revenue</b>	<b>Budget Balance</b>	<b>YTD % Received</b>
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	\$0.00	\$33,000.00	0.000%
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	\$0.00	\$0.00	0.000%
1000-599-0000	Other - Other Intergovernmental	\$0.00	\$0.00	\$0.00	0.000%
1000-701-0000	Interest	\$52,000.00	\$4,092.62	\$47,907.38	7.870%
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	\$4,092.62	\$150,882.38	2.641%

Fund: 2011 Motor Vehicle License Tax

<b>Account Code</b>	<b>Account Name</b>	<b>Final Budget</b>	<b>Revenue</b>	<b>Budget Balance</b>	<b>YTD % Received</b>
2011-536-0000	Motor Vehicle License Tax - State Levied	\$15,500.00	\$0.00	\$15,500.00	0.000%
2011-701-0000	Interest	\$1,800.00	\$142.48	\$1,657.52	7.916%
2011-892-0000	Other - Miscellaneous Non-Operating	\$500.00	\$0.00	\$500.00	0.000%
Fund 2011 Sub-Total:		\$17,800.00	\$142.48	\$17,657.52	0.800%

**Revenue Status**

By Fund

As Of 1/15/2026

Fund: 2021 Gasoline Tax

<b>Account Code</b>	<b>Account Name</b>	<b>Final Budget</b>	<b>Revenue</b>	<b>Budget Balance</b>	<b>YTD % Received</b>
2021-537-0000	Gasoline Tax	\$137,000.00	\$0.00	\$137,000.00	0.000%
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	\$910.92	\$11,089.08	7.591%
Fund 2021 Sub-Total:		\$149,000.00	\$910.92	\$148,089.08	0.611%

Fund: 2031 Road and Bridge

<b>Account Code</b>	<b>Account Name</b>	<b>Final Budget</b>	<b>Revenue</b>	<b>Budget Balance</b>	<b>YTD % Received</b>
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	\$0.00	\$350.00	0.000%
Fund 2031 Sub-Total:		\$228,350.00	\$0.00	\$228,350.00	0.000%

Fund: 2181 Zoning

<b>Account Code</b>	<b>Account Name</b>	<b>Final Budget</b>	<b>Revenue</b>	<b>Budget Balance</b>	<b>YTD % Received</b>
2181-301-0000	Licenses and Permits	\$10,000.00	\$968.00	\$9,032.00	9.680%
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	\$968.00	\$9,482.00	9.263%

**Revenue Status**

By Fund

As Of 1/15/2026

Fund: 2191 Fire Operating

<b>Account Code</b>	<b>Account Name</b>	<b>Final Budget</b>	<b>Revenue</b>	<b>Budget Balance</b>	<b>YTD % Received</b>
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	\$1,408.92	\$108,591.08	1.281%
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	\$0.00	\$300.00	0.000%
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	\$0.00	\$300.00	0.000%
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	\$0.00	\$0.00	\$0.00	0.000%
2191-982-1000	Extraordinary Items{VEHICLE MAINTENANCE & REPAIR}	\$0.00	\$0.00	\$0.00	0.000%
Fund 2191 Sub-Total:		\$831,600.00	\$1,408.92	\$830,191.08	0.169%

Fund: 2192 Road Improvement

<b>Account Code</b>	<b>Account Name</b>	<b>Final Budget</b>	<b>Revenue</b>	<b>Budget Balance</b>	<b>YTD % Received</b>
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	\$0.00	\$0.00	\$0.00	0.000%
Fund 2192 Sub-Total:		\$360,200.00	\$50.00	\$360,150.00	0.014%

**Revenue Status**

By Fund

As Of 1/15/2026

Fund: 2231 Permissive Motor Vehicle License Tax

<b>Account Code</b>	<b>Account Name</b>	<b>Final Budget</b>	<b>Revenue</b>	<b>Budget Balance</b>	<b>YTD % Received</b>
2231-104-0000	Permissive MVL Tax - Township Levied	\$27,500.00	\$0.00	\$27,500.00	0.000%
2231-701-0000	Interest	\$2,800.00	\$133.65	\$2,666.35	4.773%
Fund 2231 Sub-Total:		\$30,300.00	\$133.65	\$30,166.35	0.441%

Fund: 2272 AMERICAN RESCUE PLAN FUNDS

<b>Account Code</b>	<b>Account Name</b>	<b>Final Budget</b>	<b>Revenue</b>	<b>Budget Balance</b>	<b>YTD % Received</b>
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

<b>Account Code</b>	<b>Account Name</b>	<b>Final Budget</b>	<b>Revenue</b>	<b>Budget Balance</b>	<b>YTD % Received</b>
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 1/15/2026

Fund: 4901 MISC CAPITAL PROJECTS FIRE

<u>Account Code</u>	<u>Account Name</u>	<u>Final Budget</u>	<u>Revenue</u>	<u>Budget Balance</u>	<u>YTD % Received</u>
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	\$0.00	\$25,000.00	0.000%
Fund 4901 Sub-Total:		\$25,000.00	\$0.00	\$25,000.00	0.000%

Fund: 9001 DEMOLITION RETAINAGE

<u>Account Code</u>	<u>Account Name</u>	<u>Final Budget</u>	<u>Revenue</u>	<u>Budget Balance</u>	<u>YTD % Received</u>
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:		\$1,807,675.00	\$7,706.59	\$1,799,968.41	0.426%

**Financial Worksheet - Budget**

2026 temporary budget

Year 2025

Fund Classification: 1000 General

Fund Name: General

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$460,733.82	\$503,090.96	\$534,349.41	\$516,326.21
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenues</b>				
Property and Other Local Taxes				
Real Estate Tax				
1000-101-0000 - General Property T	\$60,244.53	\$60,874.62	\$58,500.00	\$60,500.00
Real Estate Tax Total	\$60,244.53	\$60,874.62	\$58,500.00	\$60,500.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution				
1000-532-0000 - Local Government	\$37,023.71	\$35,630.56	\$28,500.00	\$33,000.00
Local Government Distribution Total	\$37,023.71	\$35,630.56	\$28,500.00	\$33,000.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation				
1000-535-0000 - Property Tax Alloca	\$7,877.18	\$7,834.60	\$7,500.00	\$7,700.00
Property Tax Allocation Total	\$7,877.18	\$7,834.60	\$7,500.00	\$7,700.00
Other				
1000-533-0000 - Liquor Permit Fees	\$1,755.60	\$1,272.60	\$1,200.00	\$1,200.00
1000-534-0000 - Cigarette License F	\$75.00	\$75.00	\$75.00	\$75.00
1000-539-0000 - Other - State Recei	\$0.00	\$0.00	\$0.00	\$0.00
1000-599-0000 - Other - Other Interç	\$18.56	\$500.00	\$0.00	\$0.00
Other Total	\$1,849.16	\$1,847.60	\$1,275.00	\$1,275.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments				
1000-701-0000 - Interest	\$39,214.69	\$68,106.96	\$50,000.00	\$52,000.00
Earnings on Investments Total	\$39,214.69	\$68,106.96	\$50,000.00	\$52,000.00
Miscellaneous				
1000-892-0000 - Other - Miscellaneous	\$645.86	\$445.91	\$500.00	\$500.00
Miscellaneous Total	\$645.86	\$445.91	\$500.00	\$500.00
<b>Total Revenue</b>	<b>\$146,855.13</b>	<b>\$174,740.25</b>	<b>\$146,275.00</b>	<b>\$154,975.00</b>
<b>Expenditures</b>				
Administrative - Salaries				
1000-110-111-0000 - Salaries - Trustees	\$18,500.63	\$19,393.54	\$24,008.30	\$26,000.00
1000-110-121-0000 - Salary - Township	\$28,641.91	\$29,794.72	\$31,626.31	\$32,000.00
1000-110-122-0000 - Salaries - Townsh	\$0.00	\$0.00	\$0.00	\$0.00
Administrative - Salaries Total	\$47,142.54	\$49,188.26	\$55,634.61	\$58,000.00
Administrative - Other				

**Financial Worksheet - Budget**

2026 temporary budget

Year 2025

Fund Classification: 1000 General

Fund Name: General

Description	2023	2024	Current 2025	2026
1000-110-211-0000 - Ohio Public Emplc	\$3,989.99	\$4,165.87	\$8,500.00	\$8,700.00
1000-110-213-0000 - Medicare	\$415.48	\$432.01	\$1,000.00	\$1,100.00
1000-110-221-0000 - Medical/Hospitaliz	\$7,119.67	\$11,336.15	\$22,450.00	\$25,000.00
1000-110-222-0000 - Life Insurance	\$377.49	\$360.00	\$750.00	\$900.00
1000-110-230-0000 - Workers' Compen	\$1,484.00	\$898.50	\$1,800.00	\$1,900.01
1000-110-312-0000 - Auditing Services	\$3,250.00	\$0.00	\$2,550.00	\$0.00
1000-110-313-0000 - Uniform Accountir	\$3,800.00	\$3,804.30	\$4,800.00	\$5,040.00
1000-110-314-0000 - Tax Collection Fee	\$1,184.66	\$1,226.03	\$1,650.00	\$1,707.75
1000-110-315-0000 - Election Expenses	\$0.00	\$599.71	\$1,815.00	\$1,851.30
1000-110-318-0000 - Training Services	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-345-0000 - Advertising	\$131.47	\$75.85	\$500.00	\$500.00
1000-110-380-0000 - Insurance and Boi	\$4,811.00	\$4,955.33	\$9,000.00	\$10,000.00
1000-110-390-0000 - Other - Purchase	\$3,600.00	\$2,716.46	\$5,000.00	\$7,000.00
1000-110-410-0000 - Office Supplies	\$783.14	\$929.83	\$1,600.00	\$1,600.00
1000-110-599-0000 - Other - Other Exp	\$2,216.65	\$2,063.04	\$2,700.00	\$3,000.00
1000-110-730-0000 - Improvement of S	\$0.00	\$0.00	\$14,000.00	\$300,000.00
Administrative - Other Total	\$33,163.55	\$33,563.08	\$78,115.00	\$368,299.06
Townhalls, Memorial Buildings and Ground				
1000-120-323-0000 - Repairs and Main	\$0.00	\$0.00	\$3,500.00	\$3,500.00
1000-120-341-0000 - Telephone	\$559.64	\$760.12	\$1,260.00	\$1,400.00
1000-120-351-0000 - Electricity	\$965.46	\$965.84	\$1,288.00	\$1,400.00
1000-120-352-0000 - Water and Sewag	\$528.07	\$567.11	\$750.00	\$780.00
1000-120-353-0000 - Natural Gas	\$1,500.00	\$978.65	\$1,700.00	\$1,785.00
1000-120-356-0000 - Internet / Cable	\$0.00	\$0.00	\$0.00	\$0.00
1000-120-420-0000 - Operating Supplie	\$119.75	\$103.21	\$1,300.00	\$1,500.00
Townhalls, Memorial Buildings and Ground	\$3,672.92	\$3,374.93	\$9,798.00	\$10,365.00
Health Districts - Other				
1000-420-370-0000 - Payment to Anoth	\$16,030.48	\$16,295.96	\$16,750.59	\$16,783.51
Health Districts - Other Total	\$16,030.48	\$16,295.96	\$16,750.59	\$16,783.51
Human Services - Other				
1000-510-300-0000 - Purchased Servic	\$838.50	\$0.00	\$4,000.00	\$6,000.00
Human Services - Other Total	\$838.50	\$0.00	\$4,000.00	\$6,000.00
Capital Outlay - Other				
1000-760-710-0000 - Land	\$0.00	\$44,709.57	\$0.00	\$0.00
Capital Outlay - Other Total	\$0.00	\$44,709.57	\$0.00	\$0.00
<b>Total Expenditures</b>	<b>\$100,847.99</b>	<b>\$147,131.80</b>	<b>\$164,298.20</b>	<b>\$459,447.57</b>
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

2026 temporary budget

Year 2025

Fund Classification: 1000 General

Fund Name: General

Description	2023	2024	Current 2025	2026
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In				
1000-941-0000 - Advances - In	\$1,300.00	\$3,650.00	\$0.00	\$0.00
Advances - In Total	\$1,300.00	\$3,650.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out				
1000-910-910-0000 - Transfers - Ou	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - Out Total	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out				
1000-920-920-0000 - Advances - Ou	-\$4,950.00	\$0.00	\$0.00	\$0.00
Advances - Out Total	-\$4,950.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	-\$3,650.00	\$3,650.00	\$0.00	\$0.00
Fund Balance 12/31	\$503,090.96	\$534,349.41	\$516,326.21	\$211,853.64
Less: Encumbrances 12/31	\$138.07	\$134.61	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$502,952.89	\$534,214.80	\$516,326.21	\$211,853.64

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

2026 temporary budget

Year 2025

Fund Classification: 2011 Special Revenue

Fund Name: Motor Vehicle License Tax

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$113,703.69	\$121,275.39	\$122,792.24	\$108,142.24
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenues</b>				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other				
2011-536-0000 - Motor Vehicle Licer	\$15,893.95	\$16,539.41	\$15,000.00	\$15,500.00
Other Total	\$15,893.95	\$16,539.41	\$15,000.00	\$15,500.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments				
2011-701-0000 - Interest	\$1,277.75	\$2,181.99	\$2,100.00	\$1,800.00
Earnings on Investments Total	\$1,277.75	\$2,181.99	\$2,100.00	\$1,800.00
Miscellaneous				
2011-892-0000 - Other - Miscellaneous	\$0.00	\$288.77	\$250.00	\$500.00
Miscellaneous Total	\$0.00	\$288.77	\$250.00	\$500.00
<b>Total Revenue</b>	<b>\$17,171.70</b>	<b>\$19,010.17</b>	<b>\$17,350.00</b>	<b>\$17,800.00</b>
<b>Expenditures</b>				
Highways - Other				
2011-330-381-0000 - Property Insuranc	\$9,600.00	\$10,212.45	\$11,500.00	\$13,000.00
2011-330-420-0000 - Operating Supplie	\$0.00	\$7,280.87	\$20,500.00	\$22,000.00
Highways - Other Total	\$9,600.00	\$17,493.32	\$32,000.00	\$35,000.00
<b>Total Expenditures</b>	<b>\$9,600.00</b>	<b>\$17,493.32</b>	<b>\$32,000.00</b>	<b>\$35,000.00</b>
<b>Other Financing Sources &amp; Uses</b>				
<b>Sources</b>				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

2026 temporary budget

Year 2025

Fund Classification: 2011 Special Revenue

Fund Name: Motor Vehicle License Tax

Description	2023	2024	Current 2025	2026
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$121,275.39	\$122,792.24	\$108,142.24	\$90,942.24
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$121,275.39	\$122,792.24	\$108,142.24	\$90,942.24

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

2026 temporary budget

Year 2025

Fund Classification: 2021 Special Revenue

Fund Name: Gasoline Tax

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$679,029.58	\$731,644.47	\$852,210.33	\$761,910.33
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenues</b>				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other				
2021-537-0000 - Gasoline Tax	\$142,669.73	\$143,776.44	\$135,000.00	\$137,000.00
2021-539-0000 - Other - State Recei	\$0.00	\$0.00	\$0.00	\$0.00
2021-599-0000 - Other - Other Interç	\$0.00	\$0.00	\$0.00	\$0.00
Other Total	\$142,669.73	\$143,776.44	\$135,000.00	\$137,000.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments				
2021-701-0000 - Interest	\$7,253.10	\$13,877.22	\$12,500.00	\$12,000.00
Earnings on Investments Total	\$7,253.10	\$13,877.22	\$12,500.00	\$12,000.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$149,922.83</b>	<b>\$157,653.66</b>	<b>\$147,500.00</b>	<b>\$149,000.00</b>
<b>Expenditures</b>				
Highways - Salaries				
2021-330-190-0000 - Other - Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Highways - Salaries Total	\$0.00	\$0.00	\$0.00	\$0.00
Highways - Other				
2021-330-211-0000 - Ohio Public Empl	\$0.00	\$0.00	\$0.00	\$0.00
2021-330-213-0000 - Medicare	\$0.00	\$0.00	\$0.00	\$0.00
2021-330-230-0000 - Workers' Compen	\$0.00	\$0.00	\$0.00	\$0.00
2021-330-318-0000 - Training Services	\$0.00	\$0.00	\$0.00	\$0.00
2021-330-323-1000 - Repairs and Main	\$10,973.27	\$3,190.22	\$28,800.00	\$0.00
2021-330-360-0000 - Contracted Servic	\$34,882.17	\$15,821.57	\$135,925.00	\$300,000.00
2021-330-400-0000 - Supplies and Mat	\$49,952.50	\$16,326.98	\$1,575.00	\$2,000.00
2021-330-420-0000 - Operating Supplie	\$1,500.00	\$1,575.00	\$10,000.00	\$15,000.00
2021-330-730-0000 - Improvement of S	\$0.00	\$0.00	\$15,000.00	\$0.00
Highways - Other Total	\$97,307.94	\$36,913.77	\$191,300.00	\$317,000.00
Other Public Works - Other				

**Financial Worksheet - Budget**

2026 temporary budget

Year 2025

Fund Classification: 2021 Special Revenue

Fund Name: Gasoline Tax

Description	2023	2024	Current 2025	2026
2021-390-430-0000 - Small Tools and M	\$0.00	\$174.03	\$2,500.00	\$0.00
Other Public Works - Other Total	\$0.00	\$174.03	\$2,500.00	\$0.00
Capital Outlay - Other				
2021-760-740-0000 - Machinery, Equipr	\$0.00	\$0.00	\$44,000.00	\$100,000.00
2021-760-750-0000 - Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Other Total	\$0.00	\$0.00	\$44,000.00	\$100,000.00
Total Expenditures	\$97,307.94	\$37,087.80	\$237,800.00	\$417,000.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$731,644.47	\$852,210.33	\$761,910.33	\$493,910.33
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$731,644.47	\$852,210.33	\$761,910.33	\$493,910.33

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

2026 temporary budget  
Year 2025

Fund Classification: 2031 Special Revenue

Fund Name: Road and Bridge

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$721,161.63	\$902,424.48	\$884,894.72	\$532,894.72
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenues</b>				
Property and Other Local Taxes				
Real Estate Tax				
2031-101-0000 - General Property Tax	\$203,547.59	\$202,258.01	\$205,000.00	\$206,000.00
Real Estate Tax Total	\$203,547.59	\$202,258.01	\$205,000.00	\$206,000.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation				
2031-535-0000 - Property Tax Allocation	\$25,467.11	\$25,949.21	\$17,000.00	\$22,000.00
Property Tax Allocation Total	\$25,467.11	\$25,949.21	\$17,000.00	\$22,000.00
Other	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous				
2031-891-0000 - Other - Miscellaneous	\$1,055.55	\$829.76	\$800.00	\$350.00
Miscellaneous Total	\$1,055.55	\$829.76	\$800.00	\$350.00
<b>Total Revenue</b>	<b>\$230,070.25</b>	<b>\$229,036.98</b>	<b>\$222,800.00</b>	<b>\$228,350.00</b>
<b>Expenditures</b>				
Highways - Salaries				
2031-330-190-0000 - Other - Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Highways - Salaries Total	\$0.00	\$0.00	\$0.00	\$0.00
Highways - Other				
2031-330-221-0000 - Medical/Hospitaliz	\$0.00	\$305.61	\$3,550.00	\$0.00
2031-330-314-0000 - Tax Collection Fee	\$3,921.02	\$3,718.13	\$4,200.00	\$4,500.00
2031-330-323-2000 - Repairs and Main	\$0.00	\$0.00	\$51,450.00	\$55,000.00
2031-330-341-0000 - Telephone	\$559.64	\$600.16	\$1,200.00	\$1,350.00
2031-330-351-0000 - Electricity	\$1,457.14	\$1,706.27	\$1,900.00	\$2,050.00
2031-330-352-0000 - Water and Sewag	\$620.00	\$567.22	\$800.00	\$832.00
2031-330-353-0000 - Natural Gas	\$1,556.06	\$978.65	\$2,200.00	\$2,277.00
2031-330-356-0000 - Internet / Cable	\$0.00	\$0.00	\$0.00	\$1,500.00
2031-330-360-0000 - Contracted Servic	\$12,526.75	\$212,709.49	\$300,000.00	\$375,000.00
2031-330-420-0000 - Operating Supplie	\$22,748.89	\$25,360.55	\$149,500.00	\$0.00
Highways - Other Total	\$43,389.50	\$245,946.08	\$514,800.00	\$442,509.00

**Financial Worksheet - Budget**

2026 temporary budget

Year 2025

Fund Classification: 2031 Special Revenue

Fund Name: Road and Bridge

Description	2023	2024	Current 2025	2026
Capital Outlay - Other				
2031-760-730-0000 - Improvement of S	\$0.00	\$0.00	\$20,000.00	\$0.00
2031-760-740-0000 - Machinery, Equipr	\$5,417.90	\$620.66	\$40,000.00	\$75,000.00
Capital Outlay - Other Total	\$5,417.90	\$620.66	\$60,000.00	\$75,000.00
Total Expenditures	\$48,807.40	\$246,566.74	\$574,800.00	\$517,509.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$902,424.48	\$884,894.72	\$532,894.72	\$243,735.72
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$902,424.48	\$884,894.72	\$532,894.72	\$243,735.72

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

2026 temporary budget  
Year 2025

Fund Classification: 2181 Special Revenue

Fund Name: Zoning

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$4,175.95	\$6,660.46	\$13,141.50	\$12,072.80
Fund Balance Adjustments	\$0.00	\$15.00	\$1.60	\$0.00
<b>Revenues</b>				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees				
2181-301-0000 - Licenses and Permits	\$8,251.85	\$12,560.75	\$9,500.00	\$10,000.00
2181-302-0000 - Fees	\$351.95	\$800.00	\$450.00	\$450.00
Licenses, Permits and Fees Total	\$8,603.80	\$13,360.75	\$9,950.00	\$10,450.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other				
2181-539-0000 - Other - State Recei	\$0.00	\$0.00	\$0.00	\$0.00
Other Total	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$8,603.80</b>	<b>\$13,360.75</b>	<b>\$9,950.00</b>	<b>\$10,450.00</b>
<b>Expenditures</b>				
Zoning - Salaries				
2181-130-131-0000 - Salary - Administr	\$4,441.76	\$4,672.20	\$6,520.30	\$7,000.00
Zoning - Salaries Total	\$4,441.76	\$4,672.20	\$6,520.30	\$7,000.00
Zoning - Other				
2181-130-211-0000 - Ohio Public Empl	\$602.50	\$667.58	\$950.00	\$1,000.00
2181-130-213-0000 - Medicare	\$64.71	\$67.64	\$250.00	\$300.00
2181-130-230-0000 - Workers' Compen	\$98.75	\$102.00	\$250.00	\$300.00
2181-130-360-0000 - Contracted Servic	\$722.52	\$1,214.47	\$2,000.00	\$2,300.00
2181-130-420-0000 - Operating Supplie	\$189.05	\$170.82	\$550.00	\$275.00
2181-130-430-0000 - Small Tools and M	\$0.00	\$0.00	\$500.00	\$800.00
Zoning - Other Total	\$1,677.53	\$2,222.51	\$4,500.00	\$4,975.00
<b>Total Expenditures</b>	<b>\$6,119.29</b>	<b>\$6,894.71</b>	<b>\$11,020.30</b>	<b>\$11,975.00</b>
<b>Other Financing Sources &amp; Uses</b>				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

2026 temporary budget

Year 2025

Fund Classification: 2181 Special Revenue

Fund Name: Zoning

Description	2023	2024	Current 2025	2026
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
<b>Uses</b>				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund Balance 12/31	\$6,660.46	\$13,141.50	\$12,072.80	\$10,547.80
Less: Encumbrances 12/31	\$31.00	\$20.30	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
<b>Unencumbered Undesignated 12/31</b>	<b>\$6,629.46</b>	<b>\$13,121.20</b>	<b>\$12,072.80</b>	<b>\$10,547.80</b>

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

2026 temporary budget

Year 2025

Fund Classification: 2191 Special Revenue

Fund Name: Fire Operating

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$1,161,299.24	\$1,394,318.36	\$1,505,951.99	\$1,464,512.69
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenues</b>				
Property and Other Local Taxes				
Real Estate Tax				
2191-101-0000 - General Property Tax	\$642,796.20	\$648,399.88	\$622,000.00	\$650,000.00
Real Estate Tax Total	\$642,796.20	\$648,399.88	\$622,000.00	\$650,000.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services				
2191-202-0000 - Contracts for Emergen	\$107,231.24	\$87,852.34	\$120,000.00	\$110,000.00
Charges for Services Total	\$107,231.24	\$87,852.34	\$120,000.00	\$110,000.00
Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation				
2191-535-0000 - Property Tax Alloca	\$52,265.78	\$53,236.97	\$51,000.00	\$53,000.00
Property Tax Allocation Total	\$52,265.78	\$53,236.97	\$51,000.00	\$53,000.00
Other				
2191-539-0000 - Other - State Recei	\$93,591.37	\$61,515.61	\$10,000.00	\$15,000.00
2191-599-0000 - Other - Other Inter	\$0.00	\$0.00	\$87,000.00	\$0.00
Other Total	\$93,591.37	\$61,515.61	\$97,000.00	\$15,000.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous				
2191-801-0000 - Gifts and Donations	\$1,350.00	\$800.00	\$500.00	\$300.00
2191-805-0000 - Other Local Grants (nc	\$11,711.40	\$870.33	\$2,000.00	\$2,000.00
2191-891-0000 - Other - Miscellaneous	\$1,009.80	\$954.57	\$0.00	\$300.00
2191-892-0000 - Other - Miscellaneous	\$9,508.74	\$321.16	\$2,500.00	\$1,000.00
Miscellaneous Total	\$23,579.94	\$2,946.06	\$5,000.00	\$3,600.00
<b>Total Revenue</b>	<b>\$919,464.53</b>	<b>\$853,950.86</b>	<b>\$895,000.00</b>	<b>\$831,600.00</b>
<b>Expenditures</b>				
Administrative - Other				
2191-110-356-0000 - Internet / Cable	\$0.00	\$0.00	\$0.00	\$1,380.00
Administrative - Other Total	\$0.00	\$0.00	\$0.00	\$1,380.00
Fire Protection - Salaries				
2191-220-111-0000 - Salaries - Trustee:	\$18,487.52	\$17,968.33	\$21,000.00	\$25,000.00
2191-220-190-0000 - Other - Salaries	\$394,782.14	\$41,527.55	\$0.00	\$0.00
2191-220-190-0001 - Other - Salaries{f	\$0.00	\$300,549.84	\$352,839.30	\$358,000.00

**Financial Worksheet - Budget**

2026 temporary budget

Year 2025

Fund Classification: 2191 Special Revenue

Fund Name: Fire Operating

Description	2023	2024	Current 2025	2026
2191-220-190-0002 - Other - Salaries	\$0.00	\$74,893.72	\$92,000.00	\$100,000.00
Fire Protection - Salaries Total	\$413,269.66	\$434,939.44	\$465,839.30	\$483,000.00
Fire Protection - Other				
2191-220-212-0000 - Social Security	\$6,875.01	\$7,514.97	\$8,700.00	\$10,000.00
2191-220-213-0000 - Medicare	\$5,748.99	\$6,309.28	\$6,900.00	\$8,000.00
2191-220-215-0000 - Ohio Police and F	\$72,457.78	\$79,422.51	\$94,500.00	\$98,000.00
2191-220-221-0000 - Medical/Hospitaliz	\$14,028.24	\$28,307.59	\$35,000.00	\$40,950.00
2191-220-222-0000 - Life Insurance	\$992.25	\$1,179.21	\$1,800.00	\$1,500.00
2191-220-223-0000 - Dental Insurance	\$0.00	\$0.00	\$100.00	\$100.00
2191-220-224-0000 - Vision Insurance	\$192.35	\$19.59	\$0.00	\$100.00
2191-220-229-0000 - Other - Insurance	\$0.00	\$0.00	\$0.00	\$0.00
2191-220-230-0000 - Workers' Compen	\$6,316.00	\$6,633.80	\$7,500.00	\$7,950.00
2191-220-240-0000 - Unemployment Co	\$0.00	\$0.00	\$4,000.00	\$8,000.00
2191-220-312-0000 - Auditing Services	\$0.00	\$0.00	\$2,000.00	\$0.00
2191-220-314-0000 - Tax Collection Fee	\$11,675.02	\$11,913.07	\$13,000.00	\$13,000.00
2191-220-318-0000 - Training Services	\$433.25	\$1,100.00	\$3,500.00	\$3,500.00
2191-220-323-1000 - Repairs and Main	\$28,855.61	\$32,770.91	\$58,000.00	\$35,700.00
2191-220-323-2000 - Repairs and Main	\$5,000.00	\$5,000.00	\$9,700.00	\$9,000.00
2191-220-341-0000 - Telephone	\$2,685.58	\$3,133.06	\$3,600.00	\$2,800.00
2191-220-351-0000 - Electricity	\$6,854.93	\$7,325.95	\$8,200.00	\$8,446.00
2191-220-352-0000 - Water and Sewag	\$1,196.01	\$1,318.39	\$1,500.00	\$1,552.50
2191-220-353-0000 - Natural Gas	\$7,728.39	\$6,094.43	\$8,600.00	\$8,858.00
2191-220-356-0000 - Internet / Cable	\$0.00	\$0.00	\$0.00	\$1,200.00
2191-220-360-0000 - Contracted Servic	\$16,720.58	\$13,668.64	\$18,000.00	\$18,000.00
2191-220-381-0000 - Property Insuranc	\$18,950.00	\$19,518.50	\$20,500.00	\$22,500.00
2191-220-410-0000 - Office Supplies	\$765.25	\$623.22	\$2,050.00	\$2,050.00
2191-220-420-0000 - Operating Supplie	\$11,517.63	\$8,242.63	\$14,000.00	\$14,500.00
2191-220-430-0000 - Small Tools and M	\$2,220.50	\$3,893.92	\$7,500.00	\$3,500.00
2191-220-490-0000 - Other - Supplies a	\$397.15	\$1,174.48	\$1,800.00	\$2,500.00
2191-220-599-0000 - Other - Other Exp	\$843.88	\$1,073.37	\$2,250.00	\$2,000.00
Fire Protection - Other Total	\$222,454.40	\$246,237.52	\$332,700.00	\$323,706.50
Emergency Medical Services - Other				
2191-230-310-0000 - Professional and	\$10,070.75	\$5,394.25	\$18,900.00	\$19,000.00
2191-230-400-0000 - Supplies and Mat	\$16,840.60	\$18,586.49	\$25,000.00	\$25,000.00
Emergency Medical Services - Other Total	\$26,911.35	\$23,980.74	\$43,900.00	\$44,000.00
Capital Outlay - Other				
2191-760-730-0000 - Improvement of S	\$0.00	\$0.00	\$0.00	\$2,000.00
2191-760-740-0000 - Machinery, Equipr	\$0.00	\$12,159.53	\$69,000.00	\$20,000.00
Capital Outlay - Other Total	\$0.00	\$12,159.53	\$69,000.00	\$22,000.00
Total Expenditures	\$662,635.41	\$717,317.23	\$911,439.30	\$874,086.50
Other Financing Sources & Uses				

**Financial Worksheet - Budget**

2026 temporary budget  
Year 2025

Fund Classification: 2191 Special Revenue

Fund Name: Fire Operating

Description	2023	2024	Current 2025	2026
<b>Sources</b>				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets				
2191-951-0000 - Sale of Fixed Asset	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets Total	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In				
2191-931-0000 - Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In Total	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items				
2191-982-1000 - Extraordinary Items	\$1,190.00	\$0.00	\$0.00	\$0.00
Extraordinary Items Total	\$1,190.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
<b>Uses</b>				
Transfers - Out				
2191-910-910-0000 - Transfers - Out	-\$25,000.00	-\$25,000.00	-\$25,000.00	-\$25,000.00
Transfers - Out Total	-\$25,000.00	-\$25,000.00	-\$25,000.00	-\$25,000.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources &amp; Uses</b>	<b>-\$23,810.00</b>	<b>-\$25,000.00</b>	<b>-\$25,000.00</b>	<b>-\$25,000.00</b>
Fund Balance 12/31	\$1,394,318.36	\$1,505,951.99	\$1,464,512.69	\$1,397,026.19
Less: Encumbrances 12/31	\$1,599.20	\$1,958.66	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
<b>Unencumbered Undesignated 12/31</b>	<b>\$1,392,719.16</b>	<b>\$1,503,993.33</b>	<b>\$1,464,512.69</b>	<b>\$1,397,026.19</b>

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

2026 temporary budget  
Year 2025

Fund Classification: 2192 Special Revenue

Fund Name: Road Improvement

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$714,707.33	\$726,976.39	\$820,177.92	\$476,422.10
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenues</b>				
Property and Other Local Taxes				
Real Estate Tax				
2192-101-0000 - General Property Tax	\$323,097.06	\$320,943.42	\$320,000.00	\$325,000.00
Real Estate Tax Total	\$323,097.06	\$320,943.42	\$320,000.00	\$325,000.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees				
2192-301-0000 - Licenses and Permits	\$0.00	\$694.00	\$200.00	\$200.00
Licenses, Permits and Fees Total	\$0.00	\$694.00	\$200.00	\$200.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation				
2192-535-0000 - Property Tax Allocation	\$36,115.98	\$36,745.82	\$26,000.00	\$32,000.00
Property Tax Allocation Total	\$36,115.98	\$36,745.82	\$26,000.00	\$32,000.00
Other				
2192-599-0000 - Other - Other Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Other Total	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous				
2192-805-0000 - Other Local Grants (non-property)	\$0.00	\$0.00	\$0.00	\$1,000.00
2192-892-0000 - Other - Miscellaneous	\$2,038.59	\$2,220.05	\$2,000.00	\$2,000.00
Miscellaneous Total	\$2,038.59	\$2,220.05	\$2,000.00	\$3,000.00
<b>Total Revenue</b>	<b>\$361,251.63</b>	<b>\$360,603.29</b>	<b>\$348,200.00</b>	<b>\$360,200.00</b>
<b>Expenditures</b>				
Administrative - Other				
2192-110-312-0000 - Auditing Services	\$0.00	\$0.00	\$2,500.00	\$0.00
Administrative - Other Total	\$0.00	\$0.00	\$2,500.00	\$0.00
Highways - Salaries				
2192-330-111-0000 - Salaries - Trustees	\$18,490.23	\$19,569.48	\$24,074.65	\$28,000.00
2192-330-190-0000 - Other - Salaries	\$78,587.01	\$84,623.51	\$110,331.17	\$113,000.00
Highways - Salaries Total	\$97,077.24	\$104,192.99	\$134,405.82	\$141,000.00
Highways - Other				
2192-330-211-0000 - Ohio Public Employees	\$16,105.55	\$14,705.72	\$20,000.00	\$20,500.00
2192-330-213-0000 - Medicare	\$1,972.92	\$1,794.31	\$2,900.00	\$2,972.50

**Financial Worksheet - Budget**

2026 temporary budget

Year 2025

Fund Classification: 2192 Special Revenue

Fund Name: Road Improvement

Description	2023	2024	Current 2025	2026
2192-330-221-0000 - Medical/Hospitaliz	\$21,042.36	\$31,701.44	\$42,000.00	\$49,140.00
2192-330-222-0000 - Life Insurance	\$540.00	\$512.91	\$850.00	\$900.00
2192-330-230-0000 - Workers' Compen	\$752.25	\$1,073.70	\$2,900.00	\$3,500.00
2192-330-240-0000 - Unemployment Co	\$180.00	\$0.00	\$10,000.00	\$30,000.00
2192-330-314-0000 - Tax Collection Fee	\$6,147.02	\$5,724.18	\$6,700.00	\$6,867.50
2192-330-318-0000 - Training Services	\$75.00	\$80.00	\$700.00	\$700.00
2192-330-323-1000 - Repairs and Main	\$7,410.88	\$13,238.55	\$86,000.00	\$86,000.00
2192-330-360-0000 - Contracted Servic	\$189,680.09	\$80,445.50	\$300,000.00	\$350,000.00
2192-330-400-0000 - Supplies and Mat	\$7,592.47	\$6,826.11	\$54,000.00	\$60,000.00
Highways - Other Total	\$251,498.54	\$156,102.42	\$526,050.00	\$610,580.00
Other Public Works - Other				
2192-390-430-0000 - Small Tools and M	\$406.79	\$316.09	\$4,000.00	\$4,000.00
Other Public Works - Other Total	\$406.79	\$316.09	\$4,000.00	\$4,000.00
Capital Outlay - Other				
2192-760-740-0000 - Machinery, Equipr	\$0.00	\$6,790.26	\$25,000.00	\$50,000.00
2192-760-750-0000 - Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Other Total	\$0.00	\$6,790.26	\$25,000.00	\$50,000.00
<b>Total Expenditures</b>	<b>\$348,982.57</b>	<b>\$267,401.76</b>	<b>\$691,955.82</b>	<b>\$805,580.00</b>
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets				
2192-951-0000 - Sale of Fixed Asset	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets Total	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund Balance 12/31	\$726,976.39	\$820,177.92	\$476,422.10	\$31,042.10
Less: Encumbrances 12/31	\$411.29	\$405.82	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$726,565.10	\$819,772.10	\$476,422.10	\$31,042.10

**Financial Worksheet - Budget**

2026 temporary budget

Year 2025

Fund Classification: 2192 Special Revenue

Fund Name: Road Improvement

<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>Current 2025</b>	<b>2026</b>
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Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.  
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

2026 temporary budget  
Year 2025

Fund Classification: 2231 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$236,582.06	\$250,643.20	\$200,631.51	\$79,631.51
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenues</b>				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes				
2231-104-0000 - Permissive MVL Ta	\$28,136.85	\$28,422.69	\$27,000.00	\$27,500.00
Other - Local Taxes Total	\$28,136.85	\$28,422.69	\$27,000.00	\$27,500.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments				
2231-701-0000 - Interest	\$2,593.50	\$3,880.03	\$3,000.00	\$2,800.00
Earnings on Investments Total	\$2,593.50	\$3,880.03	\$3,000.00	\$2,800.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$30,730.35</b>	<b>\$32,302.72</b>	<b>\$30,000.00</b>	<b>\$30,300.00</b>
<b>Expenditures</b>				
Highways - Other				
2231-330-360-0000 - Contracted Servic	\$0.00	\$72,156.96	\$110,000.00	\$50,000.00
2231-330-420-0000 - Operating Supplie	\$16,669.21	\$10,157.45	\$41,000.00	\$45,000.00
Highways - Other Total	\$16,669.21	\$82,314.41	\$151,000.00	\$95,000.00
<b>Total Expenditures</b>	<b>\$16,669.21</b>	<b>\$82,314.41</b>	<b>\$151,000.00</b>	<b>\$95,000.00</b>
<b>Other Financing Sources &amp; Uses</b>				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00

Uses

**Financial Worksheet - Budget**

2026 temporary budget

Year 2025

Fund Classification: 2231 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2023	2024	Current 2025	2026
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$250,643.20	\$200,631.51	\$79,631.51	\$14,931.51
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$250,643.20	\$200,631.51	\$79,631.51	\$14,931.51

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

2026 temporary budget

Year 2025

Fund Classification: 2272 Special Revenue

Fund Name: AMERICAN RESCUE PLAN FUNDS

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$172,056.97	\$18,516.26	\$160.62	\$0.04
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other				
2272-511-0000 - Federal Funds	\$0.00	\$0.00	\$0.00	\$0.00
Other Total	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments				
2272-701-0000 - Interest	\$809.25	\$230.89	\$0.01	\$0.00
Earnings on Investments Total	\$809.25	\$230.89	\$0.01	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$809.25</b>	<b>\$230.89</b>	<b>\$0.01</b>	<b>\$0.00</b>
Expenditures				
Administrative - Salaries				
2272-110-100-0000 - Salaries	\$3,500.00	\$0.00	\$0.00	\$0.00
Administrative - Salaries Total	\$3,500.00	\$0.00	\$0.00	\$0.00
Townhalls, Memorial Buildings and Ground				
2272-120-390-2000 - Other - Purchase	\$38,800.00	\$6,000.00	\$0.00	\$0.00
Townhalls, Memorial Buildings and Ground	\$38,800.00	\$6,000.00	\$0.00	\$0.00
Emergency Medical Services - Other				
2272-230-430-0000 - Small Tools and M	\$62,860.12	\$12,586.53	\$160.59	\$0.04
Emergency Medical Services - Other Total	\$62,860.12	\$12,586.53	\$160.59	\$0.04
Capital Outlay - Other				
2272-760-750-0000 - Motor Vehicles	\$49,189.84	\$0.00	\$0.00	\$0.00
Capital Outlay - Other Total	\$49,189.84	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>	<b>\$154,349.96</b>	<b>\$18,586.53</b>	<b>\$160.59</b>	<b>\$0.04</b>
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

2026 temporary budget

Year 2025

Fund Classification: 2272 Special Revenue

Fund Name: AMERICAN RESCUE PLAN FUNDS

Description	2023	2024	Current 2025	2026
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
<b>Uses</b>				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund Balance 12/31	\$18,516.26	\$160.62	\$0.04	\$0.00
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
<b>Unencumbered Undesignated 12/31</b>	<b>\$18,516.26</b>	<b>\$160.62</b>	<b>\$0.04</b>	<b>\$0.00</b>

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

2026 temporary budget  
Year 2025

Fund Classification: 4901 Capital Projects

Fund Name: MISC CAPITAL PROJECTS FIRE

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$50,000.00	\$75,000.00	\$100,000.00	\$0.00
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous				
4901-810-0000 - Capital Contributions	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Total	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures				
Capital Outlay - Other				
4901-760-740-0000 - Machinery, Equipr	\$0.00	\$0.00	\$0.00	\$0.00
4901-760-750-0000 - Motor Vehicles	\$0.00	\$0.00	\$125,000.00	\$0.00
4901-760-790-0000 - Other - Capital Ou	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Other Total	\$0.00	\$0.00	\$125,000.00	\$0.00
Total Expenditures	\$0.00	\$0.00	\$125,000.00	\$0.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In				
4901-931-0000 - Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
4901-931-1000 - Transfers - In{VEHI	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
Transfers - In Total	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

2026 temporary budget

Year 2025

Fund Classification: 4901 Capital Projects

Fund Name: MISC CAPITAL PROJECTS FIRE

<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>Current 2025</b>	<b>2026</b>
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
Fund Balance 12/31	\$75,000.00	\$100,000.00	\$0.00	\$25,000.00
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$75,000.00	\$100,000.00	\$0.00	\$25,000.00

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

### OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Soil & Water Conservation District

Submitted By: Lori Hampshire

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

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

Christina Holt - Fiscal Coordinator,  
Soil & Water Conservation District

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Budget Commission:

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026  
 Taxing Authority: Soil & Water Conservation District  
 Submitted By: Lori Hampshire

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
7026 - General	\$209,985.94	\$0.00	\$0.00	\$209,985.94	\$0.00	\$0.00	\$0.00	\$718,788.00	\$718,788.00	\$928,773.94	\$804,843.00	\$123,930.94	
<b>Total All Funds</b>	\$209,985.94	\$0.00	\$0.00	\$209,985.94	\$0.00	\$0.00	\$0.00	\$718,788.00	\$718,788.00	\$928,773.94	\$804,843.00	\$123,930.94	

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
<b>TOTAL TAX COLLECTION FUNDS</b>		<b>11,036,926.78</b>					<b>11,036,926.78</b>		<b>11,036,926.78</b>		<b>11,036,926.78</b>
<b>MAJOR CRIMES</b>											
<del>784</del>	MCU JAG GRANT	-					-	-	-	-	-
<del>785</del>	MCU DRUG LAW ENFORC GRANT	-					-	-	-	-	-
✓7594	MCU PROJECT INCOME	8,773.96					8,773.96	10,500.00	19,273.96	16,550.00	2,723.96
✓7619	MCU FED EQUITABLE SHARING PROG	30,704.50					30,704.50	10,000.00	40,704.50	33,000.00	7,704.50
✓7829	MCIU JAG GRANT	13,319.84			(20,123.47)		(6,803.63)	12,000.00	5,196.37	4,620.00	576.37
✓7830	MCIU DRUG LAW ENFORC GRANT	144,114.62			(50,000.00)		94,114.62	156,310.55	250,425.17	177,000.00	73,425.17
✓7844	MCU LAW ENFRMNT DIV PRG GRNT	59,101.21					59,101.21	75,000.00	134,101.21	91,000.00	43,101.21
<del>7855</del>	OPERATING TASK FORCE PROGRAM	-					-	-	-	-	-
✓7858	MCU COAP PROG GRANT	85,203.23			(248,334.95)		(163,131.72)	850,000.00	686,868.28	688,100.00	768.28
✓7864	MCU RECOVERY OHIO GRANT	135,969.68			(110,000.00)		25,969.68	245,100.00	271,069.68	239,200.00	31,869.68
<del>7874</del>	MCU COVID-19 SUPPLEMNT GRNT	-					-	-	-	-	-
✓7892	MCU AMR RESC PLN-OCJS GRNT	7,115.28					7,115.28	-	7,115.28	2,000.00	5,115.28
✓7911	MCU VIOLENT CRIMES REDUCTION	-					-	78,000.00	78,000.00	78,000.00	-
<b>TOTAL MAJOR CRIMES</b>		<b>484,302.32</b>			<b>(428,458.42)</b>		<b>55,843.90</b>	<b>1,436,910.55</b>	<b>1,492,754.45</b>	<b>1,327,470.00</b>	<b>165,284.45</b>
<b>SOIL AND WATER</b>											
✓7026	SOIL AND WATER	209,985.94					209,985.94	718,788.00	928,773.94	804,843.00	123,930.94
<b>TOTAL SOIL AND WATER</b>		<b>209,985.94</b>					<b>209,985.94</b>	<b>718,788.00</b>	<b>928,773.94</b>	<b>804,843.00</b>	<b>123,930.94</b>
<b>AIRPORT</b>											
7800	AIRPORT OPERATIONS	498,105.39				173,496.39	324,609.00	1,020,150.00	1,344,759.00	1,066,700.00	278,059.00
✓7802	AIRPORT FAA CARES ACT GRANT	-					-	-	-	-	-
✓7803	AIRPORT FAA CRONA RSP&RLF SUP	-					-	-	-	-	-
✓7804	AIRPORT FAA RESCUE GRANT	-					-	-	-	-	-
<b>TOTAL AIRPORT</b>		<b>498,105.39</b>				<b>173,496.39</b>	<b>324,609.00</b>	<b>1,020,150.00</b>	<b>1,344,759.00</b>	<b>1,066,700.00</b>	<b>278,059.00</b>
<b>WORKFORCE INNM OPP ACT 20/21</b>											
✓7831	WRKFCE INN OPP ACT 20/21	4,346.01					4,346.01	2,349,501.00	2,353,847.01	2,337,501.00	16,346.01
<b>TOTAL WORKFORCE INNM OPP ACT 20/21</b>		<b>4,346.01</b>					<b>4,346.01</b>	<b>2,349,501.00</b>	<b>2,353,847.01</b>	<b>2,337,501.00</b>	<b>16,346.01</b>
<b>PORT AUTHORITY</b>											
✓7865	FF CNTY PORT AUTHORITY	-					-	150,000.00	150,000.00	80,000.00	70,000.00
<b>TOTAL PORT AUTHORITY</b>		<b>-</b>					<b>-</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>80,000.00</b>	<b>70,000.00</b>
<b>MISCELLANEOUS FUNDS</b>											
7016	COUNTY HOTEL LODGING	10,650.04					10,650.04	-	10,650.04	-	10,650.04
7142	PAYROLL AGENCY	891,745.78					891,745.78	-	891,745.78	-	891,745.78

### OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Village Of Amanda

Submitted By: CARRIE AYERS

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$610,716.98	\$36,300.00	\$290,425.00	<b>\$937,441.98</b>
Special Revenue Fund	\$995,000.03	\$150,800.00	\$240,000.00	<b>\$1,385,800.03</b>
Capital Projects Fund	\$666.80	\$0.00	\$0.00	<b>\$666.80</b>
Enterprise Fund	\$784,638.75	\$0.00	\$485,250.00	<b>\$1,269,888.75</b>
<b>Total All Funds</b>	<b>\$2,391,022.56</b>	<b>\$187,100.00</b>	<b>\$1,015,675.00</b>	<b>\$3,593,797.56</b>

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

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Budget Commission:

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**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
1000 General Fund	\$610,716.98	\$0.00	\$0.00	\$610,716.98	\$36,300.00	\$4,900.00	\$0.00	\$285,525.00	\$326,725.00	\$937,441.98	\$887,358.40	\$50,083.58	
<b>Special Revenue Fund</b>													
2011 Street Fund	\$440,123.40	\$0.00	\$0.00	\$440,123.40	\$0.00	\$0.00	\$150,800.00	\$0.00	\$150,800.00	\$590,923.40	\$544,171.75	\$46,751.65	
2012 Street Levy	\$705,542.64	\$0.00	\$150,666.01	\$554,876.63	\$0.00	\$0.00	\$0.00	\$240,000.00	\$240,000.00	\$794,876.63	\$788,943.97	\$5,932.66	
<b>Enterprise Fund</b>													
5101 Water Operating	\$352,471.31	\$0.00	\$0.00	\$352,471.31	\$0.00	\$0.00	\$0.00	\$220,750.00	\$220,750.00	\$573,221.31	\$563,168.59	\$10,052.72	
5102 Water Reserve	\$126,000.00	\$0.00	\$0.00	\$126,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$126,000.00	\$126,000.00	\$0.00	
5103 Water Debt Service	\$49,922.61	\$0.00	\$0.00	\$49,922.61	\$0.00	\$0.00	\$0.00	\$126,000.00	\$126,000.00	\$175,922.61	\$126,000.00	\$49,922.61	

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

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

Office of AMANDA 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

<b>FUND TYPE/CLASSIFICATIONS</b>	<b>Cash Balance as of 12/31/2025</b>	<b>Reserved for Encumbrance as of 12/31/2025</b>	<b>Reserved for Non-Spendable Balance as of 12/31/2025</b>	<b>Reserve Balance Accounts (5705.13(A)(1) &amp; 5705.132)</b>	<b>Advances Not Repaid</b>	<b>Carryover Balances Available for Appropriations</b>	<b>Total Amount from all Sources Available for Expenditures</b>	<b>Total Amount Available plus Balances</b>
GOVERNMENTAL FUND TYPE								
General Fund	\$610,716.98					\$610,716.98	\$326,725.00	\$937,441.98
Special Revenue Funds	\$1,145,666.04	\$150,666.01				\$995,000.03	\$390,800.00	\$1,385,800.03
Capital Projects Funds	\$666.80					\$666.80		\$666.80
TOTAL GOVERNMENTAL FUND TYPE	\$1,757,049.82	\$150,666.01				\$1,606,383.81	\$717,525.00	\$2,323,908.81
PROPRIETARY FUND TYPE								
Enterprise Funds	\$784,638.75					\$784,638.75	\$485,250.00	\$1,269,888.75
TOTAL PROPRIETARY FUND TYPE	\$784,638.75					\$784,638.75	\$485,250.00	\$1,269,888.75
FIDUCIARY FUND TYPE								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS:	\$2,541,688.57	\$150,666.01				\$2,391,022.56	\$1,202,775.00	\$3,593,797.56

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	\$610,716.98					\$610,716.98	\$326,725.00	\$937,441.98
Total General Fund	\$610,716.98					\$610,716.98	\$326,725.00	\$937,441.98
Special Revenue Funds								
Street Construction Maint. & Repair	\$440,123.40					\$440,123.40	\$150,800.00	\$590,923.40
STREET LEVY MONEY	\$705,542.64	\$150,666.01				\$554,876.63	\$240,000.00	\$794,876.63
Parks and Recreation								
Federal Grants								
Federal Grant FEMA SNOW								
State Grant ODNR								
State Grant								
State Grant OWDA WATER TOWER								
Coronavirus Relief Fund								
HOMETOWN HERO								
Total Special Revenue Funds	\$1,145,666.04	\$150,666.01				\$995,000.03	\$390,800.00	\$1,385,800.03
Capital Projects Funds								
Grant Construction								
Other Capital Projects	\$666.80					\$666.80		\$666.80
Total Capital Projects Funds	\$666.80					\$666.80		\$666.80
TOTAL GOVERNMENTAL FUND TYPE	\$1,757,049.82	\$150,666.01				\$1,606,383.81	\$717,525.00	\$2,323,908.81
PROPRIETARY FUND TYPE								
Enterprise Funds								
Water Operating	\$352,471.31					\$352,471.31	\$220,750.00	\$573,221.31
Water RESERVE	\$126,000.00					\$126,000.00		\$126,000.00
Water DEBT SERVICE	\$49,922.61					\$49,922.61	\$126,000.00	\$175,922.61
Sewer Operating	\$137,155.41					\$137,155.41	\$80,500.00	\$217,655.41
Sewer RESERVE FUND	\$55,065.42					\$55,065.42		\$55,065.42
Sewer DEBT	\$63,974.49					\$63,974.49	\$58,000.00	\$121,974.49
Other Enterprise	\$49.51					\$49.51		\$49.51
Total Enterprise Funds	\$784,638.75					\$784,638.75	\$485,250.00	\$1,269,888.75
TOTAL PROPRIETARY FUND TYPE	\$784,638.75					\$784,638.75	\$485,250.00	\$1,269,888.75
FIDUCIARY FUND TYPE								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS	\$2,541,688.57	\$150,666.01				\$2,391,022.56	\$1,202,775.00	\$3,593,797.56

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\_\_\_\_\_ Budget

\_\_\_\_\_ Commission

# OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Village Of Baltimore

Submitted By: BRIAN BIBLER

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$384,356.00	\$131,000.00	\$1,173,650.00	\$1,689,006.00
Special Revenue Fund	\$938,433.00	\$0.00	\$910,250.00	\$1,848,683.00
Enterprise Fund	\$1,078,743.00	\$0.00	\$3,277,638.00	\$4,356,381.00
Fiduciary Fund	\$7,408.00	\$0.00	\$850.00	\$8,258.00
<b>Total All Funds</b>	\$2,408,940.00	\$131,000.00	\$5,362,388.00	\$7,902,328.00

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

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Budget Commission:

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**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
General Fund	\$415,830.00	\$0.00	\$31,474.00	\$384,356.00	\$131,000.00	\$17,200.00	\$0.00	\$1,156,450.00	\$1,304,650.00	\$1,689,006.00	\$0.00	\$1,689,006.00	
<b>Special Revenue Fund</b>													
2011 Street Fund	\$139,069.00	\$0.00	\$7,354.00	\$131,715.00	\$0.00	\$0.00	\$0.00	\$696,350.00	\$696,350.00	\$828,065.00	\$0.00	\$828,065.00	
2021 State Highway Fund	\$40,656.00	\$0.00	\$2,400.00	\$38,256.00	\$0.00	\$0.00	\$0.00	\$15,100.00	\$15,100.00	\$53,356.00	\$0.00	\$53,356.00	
2031 Basil Memorial Cemetery Fund	\$714,329.00	\$0.00	\$2,185.00	\$712,144.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$712,144.00	\$0.00	\$712,144.00	
2051 Urban Forestry Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,000.00	\$31,000.00	\$31,000.00	\$0.00	\$31,000.00	
2052 Park Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$120,500.00	\$120,500.00	\$120,500.00	\$0.00	\$120,500.00	
2101 Permissive Tax Fund	\$35,911.00	\$0.00	\$0.00	\$35,911.00	\$0.00	\$0.00	\$0.00	\$41,300.00	\$41,300.00	\$77,211.00	\$0.00	\$77,211.00	

2271 Drug Enforcement & Education Fund	\$1,624.00	\$0.00	\$0.00	\$1,624.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,624.00	\$0.00	\$1,624.00	
2901 Mayor's Court Computer Fund	\$6,050.00	\$0.00	\$0.00	\$6,050.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$9,050.00	\$0.00	\$9,050.00	
2901 Mayor's Court Computer Fund	\$8,260.00	\$0.00	\$0.00	\$8,260.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$11,260.00	\$0.00	\$11,260.00	
2902 Bicentennial Commission Fund	\$4,473.00	\$0.00	\$0.00	\$4,473.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,473.00	\$0.00	\$4,473.00	
<b>Enterprise Fund</b>													
5101 Water Fund	\$55,532.00	\$0.00	\$25,489.00	\$30,043.00	\$0.00	\$0.00	\$0.00	\$561,500.00	\$561,500.00	\$591,543.00	\$0.00	\$591,543.00	
5201 Sewer Fund	\$184,495.00	\$0.00	\$25,330.00	\$159,165.00	\$0.00	\$0.00	\$0.00	\$687,000.00	\$687,000.00	\$846,165.00	\$0.00	\$846,165.00	
5501 Pool Fund	\$29,542.00	\$0.00	\$0.00	\$29,542.00	\$0.00	\$0.00	\$0.00	\$143,000.00	\$143,000.00	\$172,542.00	\$0.00	\$172,542.00	
5601 Water Improvement	\$32,759.00	\$0.00	\$0.00	\$32,759.00	\$0.00	\$0.00	\$0.00	\$9,900.00	\$9,900.00	\$42,659.00	\$0.00	\$42,659.00	
5602 Sewer Improvement	\$336,404.00	\$0.00	\$0.00	\$336,404.00	\$0.00	\$0.00	\$0.00	\$150,660.00	\$150,660.00	\$487,064.00	\$0.00	\$487,064.00	
5701 OWDA Well Replacement Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$567,143.00	\$567,143.00	\$567,143.00	\$0.00	\$567,143.00	
5702 OWDA East Sewer & Lift Station	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$398,500.00	\$398,500.00	\$398,500.00	\$0.00	\$398,500.00	
5721 Sewer Debt Service Fund	\$183,320.00	\$0.00	\$0.00	\$183,320.00	\$0.00	\$0.00	\$0.00	\$488,250.00	\$488,250.00	\$671,570.00	\$0.00	\$671,570.00	

5722 Water Debt Service Fund	\$91,526.00	\$0.00	\$0.00	\$91,526.00	\$0.00	\$0.00	\$0.00	\$208,550.00	\$208,550.00	\$300,076.00	\$0.00	\$300,076.00	
5723 Storm Sewer Fund	\$131,172.00	\$0.00	\$4,448.00	\$126,724.00	\$0.00	\$0.00	\$0.00	\$52,135.00	\$52,135.00	\$178,859.00	\$0.00	\$178,859.00	
5781 Utility Deposits Fund	\$89,260.00	\$0.00	\$0.00	\$89,260.00	\$0.00	\$0.00	\$0.00	\$11,000.00	\$11,000.00	\$100,260.00	\$0.00	\$100,260.00	
<b>Fiduciary Fund</b>													
9976 Cemetery Trust Fund	\$7,408.00	\$0.00	\$0.00	\$7,408.00	\$0.00	\$0.00	\$0.00	\$850.00	\$850.00	\$8,258.00	\$0.00	\$8,258.00	
<b>Total All Funds</b>	\$2,507,620.00	\$0.00	\$98,680.00	\$2,408,940.00	\$131,000.00	\$17,200.00	\$0.00	\$5,345,188.00	\$5,493,388.00	\$7,902,328.00	\$0.00	\$7,902,328.00	

**ORDINANCE 2025-42  
2026 ESTIMATED RESOURCES  
VILLAGE OF BALTIMORE, OHIO**

ACCOUNT NUMBER	ACCOUNT NAME	2026 Budget	Notes
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**GENERAL FUND - 1000**

1000-110-0000	General Property Tax - Real Estate	\$ 131,000.00	Source: County Auditor
1000-130-0000	Municipal Income Tax	650,000.00	54% of \$1.2 Million
1000-211-0000	Local Government Distribution	40,000.00	Source: County Auditor & Ohio Dept. of Taxation
1000-222-0000	Cigarette Tax	150.00	
1000-224-0000	Liquor and Beer Permit Fees	4,000.00	
1000-231-0000	Property Tax Allocation	17,200.00	Source: County Auditor
1000-422-0000	State - Restricted	8,100.00	OAG Grant
1000-512-0000	Contracts for Police Protection	213,500.00	Contacts w/ Thurston & LU-T
1000-523-0000	Recreation Fees	1,000.00	
1000-531-0000	Sale of Lots	15,000.00	
1000-532-0000	Grave Opening Fees	15,000.00	
1000-590-0000	Other - Charges for Services	10,000.00	Shelter House Rent
1000-612-0000	Court Fines	40,000.00	
1000-623-0000	Building Permits	25,000.00	
1000-623-0000	Zoning	10,000.00	Zoning permits
1000-625-0000	Cable Franchise Fees	26,000.00	Cable franchise fees
1000-629-0000	Other - Licenses and Permits	1,500.00	ROW Permits
1000-690-0000	Other - Fines, Licenses and Permits	2,000.00	Contractor registrations
1000-701-0000	Interest	45,000.00	
1000-820-0000	Contributions & Donations	33,000.00	Eagles & FC Foundation
1000-891-0000	Other - Miscellaneous Operating	17,200.00	2025 Developer Reimbursements
		\$ 1,304,650.00	

**Street Fund - 2011**

2011-130-0000	Municipal Income Tax	\$ 520,000.00	43% of \$1.2 Million
2011-225-0000	Gasoline Tax (State)	150,000.00	
2011-310-0000	Street Imp. & Maint. (Special Assessments)	1,350.00	
2011-430-0000	License Tax - County Levied	20,000.00	
2011-701-0000	Interest	3,000.00	
2011-891-0000	Other - Miscellaneous Operating	2,000.00	
		\$ 696,350.00	

**ORDINANCE 2025-42  
2026 ESTIMATED RESOURCES  
VILLAGE OF BALTIMORE, OHIO**

ACCOUNT NUMBER	ACCOUNT NAME	2026 Budget	Notes
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**State Highway Fund - 2021**

2021-225-0000 Gasoline Tax (State)	\$	13,000.00	
2021-430-0000 License Tax - County Levied		1,500.00	
2021-701-0000 Interest		600.00	
		\$ 15,100.00	

**Urban Forestry Grant Fund - 2051**

2051-413-0000 Federal - Pass Through Grants	\$	31,000.00	
		\$ 31,000.00	

**Park Grant - 2052**

2156-413-0000 Federal - Pass Through Grants	\$	120,500.00	
		\$ 120,500.00	

**Permissive MVL - 2101**

2101-150-0000 License Tax - Local Levied by Council	\$	38,000.00	
2101-701-0000 Interest		3,300.00	
		\$ 41,300.00	

**Mayor's Court Computer Fund - 2901**

2901-612-0000 Court Fines	\$	3,000.00	
		\$ 3,000.00	

**Water Operating - 5101**

5101-330-0000 Special Assessments	\$	1,500.00	
5101-541-0000 Consumer Rent		500,000.00	
5101-543-0000 Bulk Sales		25,000.00	
5101-891-0000 Other - Miscellaneous Operating		5,000.00	
5101-971-0000 Loan Proceeds		30,000.00	
		\$ 561,500.00	

**Sewer Operating - 5201**

5201-330-0000 Special Assessments	\$	2,000.00	
5201-541-0000 Consumer Rent		680,000.00	
5201-891-0000 Other - Miscellaneous Operating		5,000.00	
		\$ 687,000.00	

**ORDINANCE 2025-42  
2026 ESTIMATED RESOURCES  
VILLAGE OF BALTIMORE, OHIO**

ACCOUNT NUMBER	ACCOUNT NAME	2026 Budget	Notes
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**Swimming Pool - 5501**

5501-130-0000 Municipal Income Tax	\$ 36,000.00	3% of \$1.2 Million
5501-521-0000 Swimming Pool	72,000.00	
5501-522-0000 Concessions	30,000.00	
5501-590-0000 Other - Charges for Services	5,000.00	
	<u>\$ 143,000.00</u>	

**Water Improvement - 5601**

5601-542-0000 Tap Fees	\$ 9,900.00	3 Permits
	<u>\$ 9,900.00</u>	

**Sewer Improvement - 5602**

5602-541-0000 Consumer Rent	\$ 136,800.00	
5602-542-0000 Tap Fees	13,860.00	3 Permits
	<u>\$ 150,660.00</u>	

**OWDA Well Replacement - 5701**

5701-923-0000 OWDA Loan Proceeds	\$ 567,143.00	OWDA Loan
	<u>\$ 567,143.00</u>	

**OWDA East Sewer & Lift Station - 5702**

5701-923-0000 OWDA Loan Proceeds	\$ 398,500.00	OWDA Loan
	<u>\$ 398,500.00</u>	

**Sewer Debt Service - 5721**

5721-330-0000 Special Assessments	\$ 1,250.00	
5721-541-0000 Consumer Rent	487,000.00	
	<u>\$ 488,250.00</u>	

**Water Debt Service - 5722**

5722-340-0000 Special Assessments	\$ 550.00	
5722-541-0000 Consumer Rent	208,000.00	
	<u>\$ 208,550.00</u>	

ORDINANCE 2025-42  
2026 ESTIMATED RESOURCES  
VILLAGE OF BALTIMORE, OHIO

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ACCOUNT NUMBER	ACCOUNT NAME	2026 Budget	Notes
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**Storm Sewer - 5723**

5723-310-0000 Special Assessments	\$ 135.00
5723-541-0000 Consumer Rent	52,000.00
	\$ 52,135.00

**Utility Deposit - 5781**

5781-544-0000 Deposits	\$ 11,000.00
	\$ 11,000.00

**Cemetery Trust - 9976**

9976-701-0000 Interest	\$ 850.00
	\$ 850.00

<b>Grand Total All Funds</b>	<b>\$ 5,490,388.00</b>
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**OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES**

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Village Of Lithopolis

Submitted By: Jacinta Flowers

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

<b>Funds</b>	<b>Unencumbered Balance</b>	<b>Taxes</b>	<b>Rollbacks &amp; Other Sources</b>	<b>Total</b>
General Fund	\$2,608,732.34	\$0.00	\$1,085,885.00	<b>\$3,694,617.34</b>
Special Revenue Fund	\$289,588.67	\$0.00	\$202,074.30	<b>\$491,662.97</b>
Capital Projects Fund	\$129,949.81	\$0.00	\$61,803.00	<b>\$191,752.81</b>
Enterprise Fund	\$1,713,246.12	\$0.00	\$1,437,104.59	<b>\$3,150,350.71</b>
Fiduciary Fund	\$17,811.50	\$0.00	\$0.00	<b>\$17,811.50</b>
<b>Total All Funds</b>	<b>\$4,759,328.44</b>	<b>\$0.00</b>	<b>\$2,786,866.89</b>	<b>\$7,546,195.33</b>

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

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Budget Commission:

**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
1000 - General Fund	\$2,608,987.34	\$0.00	\$255.00	\$2,608,732.34	\$0.00	\$0.00	\$0.00	\$1,085,885.00	\$1,085,885.00	\$3,694,617.34	\$1,410,466.88	\$2,284,150.46	
<b>Special Revenue Fund</b>													
2011 - Street Construction Fund	\$74,459.43	\$0.00	\$0.00	\$74,459.43	\$0.00	\$0.00	\$0.00	\$165,000.00	\$165,000.00	\$239,459.43	\$33,367.65	\$206,091.78	
2021 - State Highway Fund	\$39,240.94	\$0.00	\$0.00	\$39,240.94	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$45,240.94	\$5,000.00	\$40,240.94	
2101 - MV Permissive Tax Fund	\$9,653.23	\$0.00	\$0.00	\$9,653.23	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$24,653.23	\$12,000.00	\$12,653.23	
2271 - Law Enforcement & Education	\$1,640.00	\$0.00	\$0.00	\$1,640.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,640.00	\$0.00	\$1,640.00	
2901 - Police Fund	\$480.00	\$0.00	\$0.00	\$480.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$480.00	\$0.00	\$480.00	
2902 - Mayor's Court Computer Fund	\$1,351.80	\$0.00	\$0.00	\$1,351.80	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$3,851.80	\$2,500.00	\$1,351.80	

2903 - Parks & Recreation	\$53,649.82	\$0.00	\$0.00	\$53,649.82	\$0.00	\$0.00	\$0.00	\$5,400.00	\$5,400.00	\$59,049.82	\$20,000.00	\$39,049.82	
2904 - Parks & Recreation Impact	\$37,596.79	\$0.00	\$0.00	\$37,596.79	\$0.00	\$0.00	\$0.00	\$5,174.30	\$5,174.30	\$42,771.09	\$10,000.00	\$32,771.09	
2905 - Traffic Impact	\$69,965.73	\$0.00	\$0.00	\$69,965.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69,965.73	\$0.00	\$69,965.73	
2906 - Mayor's Court Computer II	\$542.56	\$0.00	\$0.00	\$542.56	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,542.56	\$750.00	\$792.56	
2910 - Right of Way Fees	\$1,008.37	\$0.00	\$0.00	\$1,008.37	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$3,008.37	\$1,500.00	\$1,508.37	
<b>Capital Projects Fund</b>													
4901 Other Capital Projects	\$423.00	\$0.00	\$0.00	\$423.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423.00	\$0.00	\$423.00	
4903 Lindeman TIF#1	\$129,526.81	\$0.00	\$0.00	\$129,526.81	\$0.00	\$0.00	\$0.00	\$61,803.00	\$61,803.00	\$191,329.81	\$102,500.00	\$88,829.81	
<b>Enterprise Fund</b>													
5101 - Water Fund	\$1,275,455.62	\$0.00	\$0.00	\$1,275,455.62	\$0.00	\$0.00	\$0.00	\$483,240.00	\$483,240.00	\$1,758,695.62	\$803,837.02	\$954,858.60	
5201 - Sewer Fund	\$102,892.01	\$0.00	\$0.00	\$102,892.01	\$0.00	\$0.00	\$0.00	\$594,210.59	\$594,210.59	\$697,102.60	\$661,950.40	\$35,152.20	
5601 - Stormwater	\$322,467.15	\$0.00	\$0.00	\$322,467.15	\$0.00	\$0.00	\$0.00	\$52,800.00	\$52,800.00	\$375,267.15	\$31,785.83	\$343,481.32	
5602 - Solid Waste	\$9,803.77	\$0.00	\$0.00	\$9,803.77	\$0.00	\$0.00	\$0.00	\$306,854.00	\$306,854.00	\$316,657.77	\$200,000.00	\$116,657.77	

5603 - Internet Service	\$2,627.57	\$0.00	\$0.00	\$2,627.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,627.57	\$0.00	\$2,627.57	
<b>Fiduciary Fund</b>													
Mayor's Court Fund	\$17,811.50	\$0.00	\$0.00	\$17,811.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,811.50	\$0.00	\$17,811.50	
<b>Total All Funds</b>	\$4,759,583.44	\$0.00	\$255.00	\$4,759,328.44	\$0.00	\$0.00	\$0.00	\$2,786,866.89	\$2,786,866.89	\$7,546,195.33	\$3,295,657.78	\$4,250,537.55	

# RECORD OF ORDINANCE

Date Presented 11/11/2025

Sponsor Mayor Sandine Ordinance No. 46-25 Date Passed December 11, 2025

## AN ORDINANCE ADOPTING AND APPROVING THE 2026 APPROPRIATIONS BUDGET FOR THE VILLAGE OF LITHOPOLIS;

**Whereas**, the Village is required to make Appropriations for Fiscal Year 2026, and

**Whereas**, the County Budget Commission has provided a Certificate of Available Resources and Tax Rates for 2026 and

**Whereas**, the Lithopolis Finance Committee has reviewed the attached budget and recommended it to Council for passage, and

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF LITHOPOLIS, FAIRFIELD COUNTY, STATE OF OHIO;**

**Section 1.** Council adopts and approves the Appropriations for Fiscal Year 2026 Attachment A and incorporated herein.

**Section 2.** Council directs the Fiscal Officer to forward the Appropriations to the Fairfield County Auditor.

**Section 3.** This ordinance, being an appropriation for the expenses of the municipal corporation, shall be in full force and effect immediately upon passage and signing by the Mayor.

Attest/Date: Jacinta Howard  
Clerk

Signed/Date: [Signature]  
Mayor

Approved as to form: [Signature]  
Jon M. Browning

First Reading 5-0 Second Reading \_\_\_\_\_

Revised Second Reading \_\_\_\_\_ Third Reading \_\_\_\_\_

VOTE FOR 5 AGAINST 0

# Village of Lithopolis

## 2025 Operating Budget and Appropriations

11/11/2025

1/1/2026

Revenue Accounts	Actual Cash Carryover	Expected Revenue	Appropriations	End Cash Balance	End Cash over Starting cash	Single Q Reserve	GRF Debt Service Reserve
1000 - General Revenue Fund	\$ 2,500,000.00	\$ 1,085,885.00	\$ 1,410,466.88	\$ 2,175,418.12	(\$324,581.88)	\$ 352,616.72	\$ 500,000.00
2011 - Street Construction, Maintenance and Repair	\$ 65,000.00	\$ 165,000.00	\$ 33,367.65	\$ 190,000.00	\$ 125,000.00	\$ 8,341.91	
2021 - State Highway	\$ 42,000.00	\$ 6,000.00	\$ 5,000.00	\$ 43,000.00	\$ 1,000.00	\$ 1,250.00	
2101 - Permissive Motor Vehicle	\$ 36,000.00	\$ 15,000.00	\$ 12,000.00	\$ 39,000.00	\$ 3,000.00	\$ 3,000.00	
2151 - Coronavirus Relief Fund	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ -	
2152 - Local Fiscal Recovery Fund	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ -	
2271 - Enforcement and Education	\$ 1,640.00	\$ -	\$ -	\$ 1,640.00	\$ 0.00	\$ -	
2901 - Police Levy	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 0.00	\$ -	
2902 - Mayor's Court Computer Fund I	\$ 611.00	\$ 2,500.00	\$ 2,500.00	\$ 611.00	\$ 0.00	\$ 625.00	
2906 - Mayor's Court Computer Fund II	\$ 320.00	\$ 1,000.00	\$ 750.00	\$ 570.00	\$ 250.00	\$ 187.50	
2903 - Parks Unrestricted	\$ 50,500.00	\$ 5,400.00	\$ 20,000.00	\$ 35,900.00	(\$14,600.00)	\$ 5,000.00	
2904 - Parks and Recreation Impact Fees	\$ 35,000.00	\$ 5,174.30	\$ 10,000.00	\$ 30,174.30	(\$4,825.70)	\$ 2,500.00	
2905 - Streets and Traffic Impact Fee	\$ 68,000.00	\$ -	\$ -	\$ 68,000.00	\$ 0.00	\$ -	
2910 - Right of Way	\$ 1,008.37	\$ 2,000.00	\$ 1,500.00	\$ 1,508.37	\$ 500.00	\$ 375.00	
4901 - Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4902 - OPWC Clean Ohio	\$ 423.00	\$ -	\$ -	\$ 423.00	\$ -	\$ -	
4903 - TIF Capital Fund	\$ 129,000.00	\$ 61,803.00	\$ 102,500.00	\$ 88,303.00	(\$40,697.00)	\$ 25,625.00	
5101 - Water Utility	\$ 1,240,000.00	\$ 483,240.00	\$ 803,837.03	\$ 919,402.97	(\$320,597.03)	\$ 200,959.26	
5201 - Sewer Utility	\$ 95,000.00	\$ 594,210.59	\$ 661,950.41	\$ 27,260.18	(\$67,739.82)	\$ 165,487.60	
5601 - Storm Water Utility	\$ 311,180.00	\$ 52,800.00	\$ 31,785.83	\$ 332,194.17	\$ 21,014.17	\$ 7,946.46	
5602 - Solid Waste Utility	\$ 16,312.00	\$ 306,854.00	\$ 200,000.00	\$ 123,166.00	\$ 106,854.00	\$ 50,000.00	
5603 - Internet Utility	\$ 2,607.57	\$ -	\$ -	\$ 2,607.57	\$ 0.00	\$ -	
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 4,595,081.94</b>	<b>\$ 2,786,866.89</b>	<b>\$ 3,295,657.80</b>	<b>\$ 4,079,658.69</b>		<b>\$ 823,914.45</b>	

	Actual Approp	1st Cert Avail Res	Difference
42.80% GRF	\$ 1,410,466.88	\$ 2,451,580.82	\$ 1,041,113.94
2.58% SRF	\$ 85,117.65	\$ 652,669.46	\$ 567,551.81
51.51% ENT	\$ 1,697,573.27	\$ 2,857,243.88	\$ 1,159,670.61
0.00% CAP	\$ 102,500.00	\$ 177,563.38	\$ 75,063.38

	Actual	1st Cert Avail Res	Difference
5101 - Water Utility	\$ 803,837.03	\$ 1,302,133.65	\$ 498,296.62
5201 - Sewer Utility	\$ 661,950.41	\$ 809,210.59	\$ 147,260.18
5601 - Storm Water Utility	\$ 31,785.83	\$ 337,574.00	\$ 305,788.17
5602 - Solid Waste Utility	\$ 200,000.00	\$ 408,325.64	\$ 208,325.64
5603 - Internet Utility	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 2,857,243.88</b>	<b>\$ 514,113.81</b>	

# Appropriations

11/11/2025

New Number	New Name	Appropriations
<b>General Revenue Funds</b>		
1000-100-000-0000 - Program I	1/11-12/31	
1000-110-100-0000	Personal Services	\$ 276,011.32
1000-110-211-0000	OPERS (PTIAUX Police)	\$ 2,000.00
1000-110-213-0000	Medicare	\$ 5,520.23
1000-110-215-0000	Ohio Police and Fire Pension Fund	\$ 53,822.21
1000-110-221-0000	Medical/Hospitalization	\$ 41,250.00
1000-110-222-0000	Life Insurance	\$ -
1000-110-225-0000	Workers Compensation	\$ 12,696.52
1000-110-250-0000	Employee Reimbursements	\$ -
1000-110-270-0000	Uniforms and Clothing	\$ 4,000.00
1000-110-290-0000	Other Employee Finge Benefits	\$ -
1000-110-310-0000	Utilities	\$ 10,000.00
1000-110-320-0000	Communications/Printing/Advertising	\$ 500.00
1000-110-348-0000	Training Services	\$ 5,650.00
1000-110-390-0000	Other Contractual Services	\$ 36,018.00
1000-110-400-0000	Supplies and Materials	\$ 3,000.00
1000-110-430-0000	Repairs and Maintenance	\$ -
1000-110-530-0000	Building and other Structures	\$ 10,000.00
1000-110-550-0000	Motor Vehicles	\$ 30,000.00
1000-110-600-0000	Other	\$ -
1000-130-397-0000	Utility - Systems	\$ 52,000.00
<b>1000-210-000-0000 - Program II - Public Health and Human Services</b>		<b>\$ 542,468.27</b>
1000-210-640-0000	Payment to Another Political Subdivision	\$ 13,595.22
<b>1000-400-000-0000 - Program IV - Community Environment</b>		<b>\$ 13,595.22</b>
1000-410-300-0000	Contractual Services	\$ 53,000.00
1000-490-300-0000	Contractual Services - Economic Development	\$ -
1000-490-400-0000	Supplies and Materials - Economic Development	\$ -
1000-490-650-0000	Contributions to Other Organizations	\$ 10,600.00
1000-490-690-0000	Other- Other (Revolving Loan Fund)	\$ -
<b>1000-700-000-0000 - Program VII - General Government</b>		<b>\$ 63,600.00</b>
1000-710-160-0000	Salaries - Mayor's Office	\$ 210,235.68
1000-710-211-0000	OPERS	\$ 36,112.71
1000-710-213-0000	Medicare	\$ 4,204.71
1000-710-221-0000	Medical/Hospitalization	\$ -
1000-710-225-0000	Workers Compensation	\$ 7,765.40
1000-710-250-0000	Employee Reimbursements	\$ 2,000.00
1000-710-300-0000	Contractual Services (Building, Zoning, Engineering)	\$ 125,000.00
1000-710-400-0000	Supplies and Materials	\$ 10,000.00
1000-710-530-0000	Building and other Structures	\$ 15,000.00
1000-715-110-0000	Salaries - Council's Office	\$ 3,600.00
1000-715-229-0000	Other - Insurance Benefits (public official liability)	\$ 1,367.00
1000-725-353-0000	Liability Insurance	\$ 6,177.88
1000-740-344-0000	Tax Collection Fees	\$ 40,000.00
1000-745-342-0000	Auditing Services	\$ 5,000.00
1000-745-343-0000	UAN Fees	\$ 4,000.00
1000-750-140-0000	Salaries - Legal Counsel's Office	\$ -
1000-755-640-0000	Payment to Another Political Subdivision	\$ -
1000-790-433-0000	Repairs and Maintenance of Motor Vehicles	\$ 15,000.00
1000-850-790-0000	Other - Debt Service	\$ 87,600.00
1000-910-910-0000	Transfers Out	\$ 180,400.00
<b>GRF TOTAL</b>		<b>\$ 790,803.39</b>
<b>GRF TOTAL</b>		<b>\$ 1,410,466.88</b>

Payroll - Police Levy

\$3,677.88 Police Liability Insurance  
\$1,570 LEADS on-line  
\$1,200 LEADS fee  
Basic Code \$495  
\$150 Small Dept Assoc membership  
\$26,000 FLOCK system

Building upkeep

\$15,000 Crusier payment  
\$15,000 fuel, repairs

\$52,000 Street Lighting

Fairfield County Health Department.

\$2,000 Yearly fee for Lancaster Public Transport Contract  
\$3,000 Canal Winchester Human Services  
\$48,000 Community Arts Center Lease

\$600 Garden Club  
\$5,000 Other community activities  
\$5,000 Honeyfest

\$25,000 Other contracts  
\$11,000 Building Inspections

General upkeep of buildings

\$2,500 UAN Fees  
\$20,000 RTA  
\$2,500 County

Magistrate Prosecutor  
Village Soliciator

Payments from Mayor's Court to State and County

Debt service for Stoney Bluff greenspace.

Northstar transfer to 2903 per ordinance.  
\$75,000 to Streets



## ENTERPRISE FUNDS

<b>5101-000-000-0000 - Water Utility</b>			
5101-531-100-0000	Personal Services	\$	146,890.70
5101-531-140-0000	Salaries - Legal Counsel's Office	\$	8,700.00
5101-531-211-0000	OPERS	\$	20,831.50
5101-531-213-0000	Medicare	\$	2,937.81
5101-531-270-0000	Uniforms and Clothing	\$	500.00
5101-531-440-0000	Small Tools and Minor Equipment	\$	2,500.00
5101-531-500-0000	Capital Outlay	\$	-
5101-532-400-0000	Supplies and Materials (Billing)	\$	13,000.00
5101-534-400-0000	Supplies and Materials (Filtration Supplies)	\$	90,000.00
5101-535-221-0000	Medical/Hospitalization	\$	27,750.00
5101-535-225-0000	Workers Compensation	\$	6,756.97
5101-535-310-0000	Utilities	\$	65,000.00
5101-535-320-0000	Communications, Printing and Advertising	\$	5,000.00
5101-535-340-0000	Professional and Technical Services	\$	20,000.00
5101-535-350-0000	Insurance and Bonding Services	\$	5,033.63
5101-535-393-0000	Motor Vehicles	\$	29,609.79
5101-535-400-0000	Supplies and Materials	\$	10,000.00
5101-535-500-0000	Capital Outlay	\$	75,000.00
5101-535-530-0000	Building and other Structures	\$	5,000.00
5101-535-600-0000	Other	\$	-
5101-850-790-0000	Other - Debt Service	\$	289,326.62
		\$	<b>803,837.03</b>
<b>5201-000-000-0000 - Sewer Utility</b>			
5201-541-100-0000	Personal Services	\$	111,890.70
5201-541-140-0000	Salaries - Legal Counsel's Office	\$	8,700.00
5201-541-211-0000	OPERS	\$	20,831.50
5201-541-213-0000	Medicare	\$	2,237.81
5201-541-221-0000	Medical/Hospitalization	\$	27,750.00
5201-541-225-0000	Workers Compensation	\$	5,146.97
5201-541-270-0000	Uniforms and Clothing	\$	500.00
5201-541-400-0000	Supplies and Materials	\$	-
5201-542-400-0000	Supplies and Materials (Billing)	\$	6,000.00
5201-543-319-0000	Other - Utilities (Pumping & Treatment)	\$	276,000.00
5201-543-430-0000	Repairs and Maintenance	\$	-
5201-543-440-0000	Small Tools and Minor Equipment	\$	-
5201-549-310-0000	Utilities	\$	-
5201-549-320-0000	Communications, Printing, Advertising	\$	-
5201-549-340-0000	Professional and Technical Services	\$	-
5201-549-350-0000	Insurance and Bonding Services	\$	55,000.00
5201-549-393-0000	Motor Vehicles	\$	5,033.63
5201-549-400-0000	Supplies and Materials	\$	24,609.79
5201-549-500-0000	Capital Outlay	\$	10,000.00
5201-549-530-0000	Building and other Structures	\$	108,250.00
5201-850-790-0000	Other - Debt Service	\$	-
		\$	<b>661,950.41</b>
<b>5603-000-000-0000 - Internet Utility</b>			
5603-595-300-0000	Contractual Services	\$	-
5603-599-400-0000	Supplies and Materials	\$	-
		\$	<b>-</b>
<b>5601-640-490-0000 - Storm Water Utility</b>			
5601-551-140-0000	Salaries - Legal Counsel's Office	\$	-
5601-559-530-0000	Building and other Structures	\$	-
5601-640-490-0000	Other	\$	31,785.83
		\$	<b>31,785.83</b>
<b>5602-569-300-0000 - Solid Waste Utility</b>			
5602-563-300-0000	Contractual Services	\$	200,000.00
		\$	<b>200,000.00</b>
	<b>TOTAL ENTERPRISE</b>	\$	<b>1,697,573.27</b>

Salt and Chlorine

Electricity for Waterplant

\$5,000 Blue/Delangdon

MASTI - \$5,000  
USIC - \$10,000 (50%)  
CT Retainer - \$1,000  
Other \$4,000

\$5,000 repairs  
\$4,609.79 2020 Dump Truck (25%)  
New utility truck

Watermain Breaks  
Iron Filter rehab  
\$12,000 Valve replacements  
SCADA replacement

Building General upkeep

\$184,000 OWDA 1  
\$3,896 OPWC 2 Loan  
\$85,430.62 AMI

Tyvek suits  
Gloves

Monthly treatment payments to CW.  
USIC - \$10,000 (50%)  
Septic contractor - \$10,000  
I&I prevention program \$15,000

\$5000 repairs  
\$4,609.79 2020 Dump Truck (25%)  
New utility truck

Pumps  
Cap payments to CW

\$10,920.83 OPWC 1 Loan  
\$10,865 OPWC 2 Loan  
\$10,000 other projects

PROJECTED REVENUE		11/11/2025
Revenue Fund	Description	
1000	<b>GENERAL FUND</b>	
1000-110	General Property Tax - Real Estate	\$ 140,000.00
1000-130	Municipal Income Tax	\$ 800,000.00
1000-190	Other Local Taxes	\$ -
1000-211	Local Government (Fund 69 - LGF)	\$ 15,335.00
1000-213	Library and LG Support Tax	\$ -
1000-221	Estate Tax	\$ -
1000-222	Cigarette Tax	\$ 50.00
1000-224	Liquor Tax	\$ 1,500.00
1000-226	Auto Tags-License Tax	\$ 11,000.00
1000-231	Other Property Tax Allocations	\$ 20,000.00
1000-290	Other State Shared Taxes and Permits	\$ 5,000.00
1000-390	Special Assessments	\$ -
1000-490	Festival and Community Events Fees	\$ -
1000-590	Other Charges for Services	\$ 5,000.00
1000-612	Fines, Costs, Licenses and Permits (Mayor's Court Distribution)	\$ 25,000.00
1000-621	Building Department Fees	\$ 11,700.00
1000-622	Subdivision and Construction Observation Fees	\$ 10,000.00
1000-623	Zoning Department Fees	\$ 2,500.00
1000-625	Franchise and Row fees	\$ 25,000.00
1000-701	Interest	\$ 2,000.00
1000-941	Advances In	\$ -
1000-891	Other Financing Sources	\$ 11,800.00
		\$ <b>1,085,885.00</b>
2011	<b>STREET CONSTRUCTION, MAINT., &amp; REPAIR</b>	
2011-225	Fund 60 (DGAS) and Fund 68 (SLGH)- 92.5%	\$ 90,000.00
2011-931	Transfers In	\$ 75,000.00
2011-941	Advance in from General Fund (Income Tax increase)	\$ -
	<b>STREET CONST - TOTAL</b>	\$ <b>165,000.00</b>
2021	<b>STATE HIGHWAY FUNDS</b>	
2021-225	Fund 60 (DGAS) and Fund 68 (SLGH) - 7.5%	\$ 6,000.00
2021-941	Advance in from General Fund	\$ -
	<b>STATE HIGHWAY FUNDS - TOTAL</b>	\$ <b>6,000.00</b>
2101	<b>PERMISSIVE MOTOR VEHICLE LICENSE TAX</b>	
2101-226	Fund 53 (DPS)	\$ 15,000.00
	<b>PERMISSIVE - TOTAL</b>	\$ <b>15,000.00</b>
2271	<b>ENFORCEMENT &amp; EDUCATION</b>	
2271-690	Fines, Licenses, & Permits	\$ -
	<b>ENFORCE &amp; EDU. - TOTAL</b>	\$ <b>-</b>
2901	<b>POLICE LEVY FUND</b>	
2901-110	Other Property Tax Allocations	\$ -
2901-	Rollback	\$ -
	<b>POLICE LEVY - TOTAL</b>	\$ <b>-</b>
2902	<b>MAYORS COURT COMPUTER FUND I</b>	
2902-611	Fees	\$ 2,500.00
	<b>MAYORS CT. COMP. I - TOTAL</b>	\$ <b>2,500.00</b>
2903	<b>PARKS (Unrestricted)</b>	
2903-529	Subdivision Recreation Fee (\$517.43)	\$ -
2903-690	Tower Lease Payments	\$ 5,400.00
	<b>PARKS (Unrestricted) - TOTAL</b>	\$ <b>5,400.00</b>
2904	<b>PARKS &amp; REC IMPACT FEE'S</b>	
2904-390	Impact Fees	\$ 5,174.30
	<b>PARKS &amp; REC - TOTAL</b>	\$ <b>5,174.30</b>

Revenue Fund	Description	
2905	<b>STREETS &amp; TRAFFIC IMPACT FEE'S</b>	
2905-390	Impact Fees	\$ -
	<b>STREETS &amp; TRAFFIC - TOTAL</b>	\$ -
2906	<b>MAYORS COURT COMPUTER FUND II</b>	
2906-611	Fees	\$ 1,000.00
	<b>MAYORS CT. COMP. II - TOTAL</b>	\$ 1,000.00
2910	<b>RIGHT OF WAY FUND</b>	
2910-611	Permit and Registration fees	\$ 2,000.00
	<b>RIGHT OF WAY FUND - TOTAL</b>	\$ 2,000.00
5101	<b>WATER OPERATING</b>	
5101-590	Rents for services	\$ 371,040.00
5101-543	Bulk Sale	\$ -
5101-891	Water Availability Charge	\$ 27,200.00
5101-542	Tap Fee	\$ 15,000.00
5101-842	Capacity Charge	\$ 60,000.00
5101-892	Meter & Remote	\$ 10,000.00
5101-701	Interest	\$ -
5101-931	Transfers In	\$ -
5101-999	Other - Financing Services	\$ -
	<b>WATER OPERATING - TOTAL</b>	\$ 483,240.00
5201	<b>SEWER OPERATING</b>	
5201-590	Rents for services	\$ 435,902.59
5201-390	Special Assessments (CIC)	\$ -
5201-842	New Connection Capacity Charge (NCCC)	\$ 80,808.00
5201-701	Interest	\$ -
5201-931	Transfers In	\$ 75,000.00
5201-999	Other - Financing Services	\$ 2,500.00
	<b>SEWER OPERATING - TOTAL</b>	\$ 594,210.59
5601	<b>STORMWATER OPERATING</b>	
5601-590	Rents for services	\$ 52,800.00
5601-390	Subdivision Stormwater Fees	\$ -
5601-701	Interest	\$ -
5601-941	Advance in from General Fund	\$ -
	<b>STORMWATER OPERATING - TOTAL</b>	\$ 52,800.00
5602	<b>SOLID WASTE SERVICE</b>	
5602-590	Rents for services	\$ 256,854.00
5602-701	Interest	\$ -
5602-941	Advance in from General Fund	\$ 50,000.00
	<b>STORMWATER OPERATING - TOTAL</b>	\$ 306,854.00
5603	<b>INTERNET OPERATING</b>	
5604-590	Rents for services	\$ -
5603-941	Advance in from General Fund	\$ -
	<b>INTERNET OPERATING - TOTAL</b>	\$ -

# OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Village Of Pleasantville

Submitted By: PENNY MARQUART

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

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

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

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Budget Commission:

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**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
1000 General Fund	\$11,722.27	\$0.00	\$0.00	\$11,722.27	\$50,300.00	\$6,200.00	\$0.00	\$338,155.00	\$394,655.00	\$406,377.27	\$386,629.70	\$19,747.57	
<b>Special Revenue Fund</b>													
2011 Street Fund	\$2,237.35	\$0.00	\$0.00	\$2,237.35	\$0.00	\$0.00	\$0.00	\$45,050.00	\$45,050.00	\$47,287.35	\$41,950.00	\$5,337.35	
2021 State Highway Fund	\$15,372.72	\$0.00	\$0.00	\$15,372.72	\$0.00	\$0.00	\$0.00	\$3,900.00	\$3,900.00	\$19,272.72	\$5,000.00	\$14,272.72	
2041 Parks & Recreation	\$1,380.77	\$0.00	\$0.00	\$1,380.77	\$20,000.00	\$2,200.00	\$0.00	\$25,650.00	\$47,850.00	\$49,230.77	\$47,637.10	\$1,593.67	
2091 Police Levy Fund	\$31,899.17	\$0.00	\$0.00	\$31,899.17	\$22,000.00	\$2,700.00	\$0.00	\$0.00	\$24,700.00	\$56,599.17	\$24,560.00	\$32,039.17	
2101 Permissive Tax	\$31,367.08	\$0.00	\$0.00	\$31,367.08	\$0.00	\$0.00	\$0.00	\$11,560.00	\$11,560.00	\$42,927.08	\$11,000.00	\$31,927.08	
<b>Enterprise Fund</b>													

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

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 1000 General

Fund Name: General

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$304,354.51	\$156,008.54	\$77,444.24	\$1,006.38
Fund Balance Adjustments	\$140.00	\$600.50	\$0.00	\$0.00
<b>Revenues</b>				
Property and Other Local Taxes				
Real Estate Tax	\$53,579.19	\$57,817.03	\$58,000.00	\$53,000.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$152,466.78	\$166,911.48	\$160,000.00	\$165,000.00
Other - Local Taxes	\$4,812.36	\$4,888.31	\$5,000.00	\$5,000.00
State Shared Taxes				
Local Government	\$10,129.73	\$9,470.20	\$9,000.00	\$6,200.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$6,282.74	\$6,403.81	\$6,000.00	\$6,000.00
Other - State Shared Taxes and Permits	\$1,271.60	\$1,220.10	\$1,200.00	\$1,200.00
Intergovernmental	\$494.48	\$0.00	\$0.00	\$0.00
Special Assessments	\$523.57	\$4,441.82	\$4,000.00	\$4,000.00
Charges for Services	\$8,784.34	\$12,600.00	\$55,000.00	\$68,000.00
Fines, Licenses and Permits	\$6,074.70	\$18,736.71	\$37,000.00	\$49,555.00
Earnings on Investments	\$2,214.50	\$20,314.02	\$2,000.00	\$500.00
Miscellaneous	\$1,341.34	\$87,014.56	\$25,000.00	\$36,200.00
<b>Total Revenue</b>	<b>\$247,975.33</b>	<b>\$389,818.04</b>	<b>\$362,200.00</b>	<b>\$394,655.00</b>
<b>Expenditures</b>				
Police Enforcement - Salaries	\$13,757.54	\$4,577.95	\$41,003.20	\$86,740.00
Police Enforcement - Other	\$0.00	\$160.68	\$21,577.67	\$23,358.00
Other Security of Persons and Property - S	\$68,836.20	\$81,491.14	\$71,198.50	\$64,000.00
Other Security of Persons and Property - C	\$25,483.71	\$33,909.15	\$43,330.00	\$36,950.00
Payment to County Health District - Other	\$2,447.78	\$2,627.98	\$2,511.70	\$2,511.70
Other Assistance to Needy - Other	\$58,584.70	\$125,457.81	\$63,158.15	\$25,000.00
Cemetery - Other	\$0.00	\$0.00	\$202.42	\$1,000.00
Provide and Maintain Parks - Other	\$0.00	\$0.00	\$0.00	\$0.00
Other Leisure Time Activities - Other	\$27,101.07	\$21,580.95	\$32,710.00	\$0.00
Community Planning and Zoning - Salaries	\$0.00	\$0.00	\$12.50	\$0.00
Community Planning and Zoning - Other	\$0.00	\$0.00	\$0.00	\$0.00
Other Community Environment - Other	\$10,311.92	\$3,977.86	\$5,985.00	\$4,200.00
Other Basic Utility Service - Other	\$0.00	\$0.00	\$3,000.00	\$3,000.00
Mayor and Administrative Offices - Salaries	\$9,119.93	\$16,350.79	\$18,622.99	\$18,500.00
Mayor and Administrative Offices - Other	\$18,162.39	\$20,280.05	\$23,745.00	\$21,620.00
Mayor's Court - Salaries	\$0.00	\$0.00	\$9,400.00	\$10,000.00
Mayor's Court - Other	\$0.00	\$0.00	\$8,620.00	\$8,250.00
Clerk - Treasurer - Salaries	\$42,430.88	\$47,171.07	\$47,494.13	\$48,500.00
Clerk - Treasurer - Other	\$6,830.10	\$7,743.55	\$7,800.00	\$8,000.00
Lands and Buildings - Other	\$115.10	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 1000 General

Fund Name: General

Description	2023	2024	Current 2025	2026
Property Tax Collection Fees - Other	\$1,989.95	\$1,828.33	\$2,000.00	\$2,000.00
Auditor of State Fees - Other	\$2,559.32	\$6,720.00	\$1,680.00	\$8,000.00
Solicitor - Salaries	\$2,220.60	\$3,000.00	\$3,000.00	\$3,000.00
Income Tax Administration - Other	\$6,947.02	\$6,564.57	\$8,727.10	\$7,000.00
Other General Government - Other	\$24,141.43	\$3,998.44	\$7,958.75	\$5,000.00
Capital Outlay - Other	\$27,523.00	\$31,300.99	\$20,675.59	\$0.00
Debt Service - Other	\$65,903.71	\$67,110.52	\$17,725.16	\$0.00
<b>Total Expenditures</b>	<b>\$414,466.35</b>	<b>\$485,851.83</b>	<b>\$462,137.86</b>	<b>\$386,629.70</b>
<b>Other Financing Sources &amp; Uses</b>				
<b>Sources</b>				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$25,628.52	\$30,028.19	\$29,500.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$3,904.57	\$0.00	\$0.00
<b>Uses</b>				
Transfers - Out	\$0.00	\$0.00	-\$6,000.00	\$0.00
Advances - Out	\$0.00	-\$2,992.52	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	-\$7,623.47	-\$14,071.25	\$0.00	\$0.00
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$18,005.05</b>	<b>\$16,868.99</b>	<b>\$23,500.00</b>	<b>\$0.00</b>
Fund Balance 12/31	\$156,008.54	\$77,444.24	\$1,006.38	\$9,031.68
Less: Encumbrances 12/31	\$2,674.74	\$27,556.21	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
<b>Unencumbered Undesignated 12/31</b>	<b>\$153,333.80</b>	<b>\$49,888.03</b>	<b>\$1,006.38</b>	<b>\$9,031.68</b>

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 2011 Special Revenue

Fund Name: Street Construction Maint. & Repair

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$35,781.75	\$22,994.75	\$3,505.87	-\$422.62
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$42,886.08	\$39,369.30	\$40,000.00	\$40,000.00
Intergovernmental	\$4,964.43	\$5,665.44	\$5,000.00	\$5,000.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$250.34	\$254.20	\$500.00	\$50.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$48,100.85</b>	<b>\$45,288.94</b>	<b>\$45,500.00</b>	<b>\$45,050.00</b>
Expenditures				
Water - Other	\$357.82	\$336.90	\$400.00	\$400.00
Street Construction and Reconstruction - C	\$0.00	\$0.00	\$0.00	\$0.00
Street Maintenance and Repair - Salaries	\$23,899.03	\$25,267.35	\$30,518.52	\$23,500.00
Street Maintenance and Repair - Other	\$13,854.88	\$12,779.98	\$13,600.00	\$12,700.00
Street Cleaning, Snow and Ice Removal - C	\$6,502.31	\$14,350.00	\$0.00	\$0.00
Storm Sewers and Drains - Other	\$15,928.80	\$11,672.05	\$4,459.97	\$5,000.00
Other Transportation - Other	\$345.01	\$371.54	\$450.00	\$350.00
Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>	<b>\$60,887.85</b>	<b>\$64,777.82</b>	<b>\$49,428.49</b>	<b>\$41,950.00</b>
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 2011 Special Revenue

Fund Name: Street Construction Maint. & Repair

Description	2023	2024	Current 2025	2026
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$22,994.75	\$3,505.87	-\$422.62	\$2,677.38
Less: Encumbrances 12/31	\$554.64	\$518.52	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$22,440.11	\$2,987.35	-\$422.62	\$2,677.38

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 2021 Special Revenue

Fund Name: State Highway

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$13,924.90	\$17,804.66	\$16,772.72	\$15,372.72
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$3,529.88	\$3,508.70	\$3,200.00	\$3,500.00
Intergovernmental	\$349.88	\$459.36	\$400.00	\$400.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$3,879.76</b>	<b>\$3,968.06</b>	<b>\$3,600.00</b>	<b>\$3,900.00</b>
Expenditures				
Other Transportation - Other	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund Balance 12/31	\$17,804.66	\$16,772.72	\$15,372.72	\$14,272.72

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 2021 Special Revenue

Fund Name: State Highway

<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>Current 2025</b>	<b>2026</b>
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	<u>\$17,804.66</u>	<u>\$16,772.72</u>	<u>\$15,372.72</u>	<u>\$14,272.72</u>

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 2041 Special Revenue

Fund Name: Parks and Recreation

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$51,564.15	\$19,412.80	\$21,155.35	\$384.77
Fund Balance Adjustments	\$0.00	\$0.00	-\$50.00	\$0.00
<b>Revenues</b>				
Property and Other Local Taxes				
Real Estate Tax	\$20,935.49	\$22,561.32	\$22,000.00	\$21,000.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$2,357.46	\$2,618.41	\$2,500.00	\$2,500.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$38,645.50	\$29,377.50	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$27,600.27	\$6,575.00	\$27,350.00	\$24,350.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$1,700.00	\$2,225.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$91,238.72</b>	<b>\$63,357.23</b>	<b>\$51,850.00</b>	<b>\$47,850.00</b>
<b>Expenditures</b>				
Recreation - Other	\$1,907.82	\$11,240.76	\$2,400.00	\$1,900.00
Provide and Maintain Parks - Other	\$2,105.08	\$9,549.45	\$1,718.31	\$750.00
Cultural Facilities - Other	\$5,958.44	\$32,072.94	\$7,200.00	\$7,000.00
Swimming Pool - Salaries	\$26,675.56	\$0.00	\$25,200.00	\$15,800.00
Swimming Pool - Other	\$21,174.48	\$3,647.86	\$29,456.27	\$15,591.10
Water - Other	\$357.82	\$336.90	\$400.00	\$400.00
Mayor and Administrative Offices - Other	\$0.00	\$0.00	\$1,396.00	\$1,396.00
Lands and Buildings - Other	\$3,982.44	\$4,000.00	\$4,000.00	\$4,000.00
Property Tax Collection Fees - Other	\$469.93	\$766.77	\$800.00	\$800.00
Other General Government - Other	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>	<b>\$62,631.57</b>	<b>\$61,614.68</b>	<b>\$72,570.58</b>	<b>\$47,637.10</b>
<b>Other Financing Sources &amp; Uses</b>				
<b>Sources</b>				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 2041 Special Revenue

Fund Name: Parks and Recreation

Description	2023	2024	Current 2025	2026
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	-\$60,758.50	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	-\$60,758.50	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$19,412.80	\$21,155.35	\$384.77	\$597.67
Less: Encumbrances 12/31	\$500.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$18,912.80	\$21,155.35	\$384.77	\$597.67

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 2091 Special Revenue

Fund Name: Police Fund

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$33,783.76	\$36,051.62	\$29,959.17	\$28,772.54
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenues</b>				
Property and Other Local Taxes				
Real Estate Tax	\$23,199.80	\$25,014.95	\$24,000.00	\$22,000.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$2,570.62	\$2,401.26	\$2,500.00	\$2,700.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$25,770.42</b>	<b>\$27,416.21</b>	<b>\$26,500.00</b>	<b>\$24,700.00</b>
<b>Expenditures</b>				
Police Enforcement - Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Police Enforcement - Other	\$23,502.56	\$33,508.66	\$27,686.63	\$24,560.00
Auditor of State Fees - Other	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>	<b>\$23,502.56</b>	<b>\$33,508.66</b>	<b>\$27,686.63</b>	<b>\$24,560.00</b>
<b>Other Financing Sources &amp; Uses</b>				
<b>Sources</b>				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
<b>Uses</b>				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 2091 Special Revenue

Fund Name: Police Fund

<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>Current 2025</b>	<b>2026</b>
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$36,051.62	\$29,959.17	\$28,772.54	\$28,912.54
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$36,051.62	\$29,959.17	\$28,772.54	\$28,912.54

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 2101 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$30,170.29	\$30,852.09	\$31,367.08	\$31,367.08
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$10,253.76	\$11,500.26	\$10,500.00	\$11,500.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$326.44	\$1,944.72	\$1,500.00	\$60.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$10,580.20</b>	<b>\$13,444.98</b>	<b>\$12,000.00</b>	<b>\$11,560.00</b>
Expenditures				
Street Lighting - Other	\$9,898.40	\$10,720.00	\$11,000.00	\$11,000.00
Street Construction and Reconstruction - C	\$0.00	\$0.00	\$0.00	\$0.00
Street Maintenance and Repair - Other	\$0.00	\$2,209.99	\$1,000.00	\$0.00
Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>	<b>\$9,898.40</b>	<b>\$12,929.99</b>	<b>\$12,000.00</b>	<b>\$11,000.00</b>
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 2101 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2023	2024	Current 2025	2026
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$30,852.09	\$31,367.08	\$31,367.08	\$31,927.08
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$30,852.09	\$31,367.08	\$31,367.08	\$31,927.08

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 4201 Capital Projects

Fund Name: Grant Construction

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$0.00	\$372,255.95	\$95,376.25	\$52,668.38
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$834,000.00	\$831,947.53	\$100,000.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$834,000.00</b>	<b>\$831,947.53</b>	<b>\$100,000.00</b>	<b>\$0.00</b>
Expenditures				
Capital Outlay - Other	\$461,744.05	\$1,111,819.75	\$142,707.87	\$0.00
<b>Total Expenditures</b>	<b>\$461,744.05</b>	<b>\$1,111,819.75</b>	<b>\$142,707.87</b>	<b>\$0.00</b>
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$2,992.52	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$0.00</b>	<b>\$2,992.52</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance 12/31</b>	<b>\$372,255.95</b>	<b>\$95,376.25</b>	<b>\$52,668.38</b>	<b>\$52,668.38</b>

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 4201 Capital Projects

Fund Name: Grant Construction

<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>Current 2025</b>	<b>2026</b>
Less: Encumbrances 12/31	\$372,255.95	\$95,376.25	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$52,668.38</u>	<u>\$52,668.38</u>

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 4901 Capital Projects

Fund Name: Other Capital Projects

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenues</b>				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$209,929.20	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$0.00</b>	<b>\$209,929.20</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenditures</b>				
Capital Outlay - Other	\$0.00	\$209,929.20	\$0.00	\$0.00
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$209,929.20</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Financing Sources &amp; Uses</b>				
<b>Sources</b>				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
<b>Uses</b>				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 4901 Capital Projects

Fund Name: Other Capital Projects

<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>Current 2025</b>	<b>2026</b>
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$0.00	\$0.00	\$0.00	\$0.00

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 5101 Enterprise

Fund Name: Water Operating Fund

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$115,992.59	\$85,893.35	\$81,265.45	\$80,251.65
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$8,500.75	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$177,392.57	\$204,224.90	\$203,500.00	\$210,000.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$185,893.32</b>	<b>\$204,224.90</b>	<b>\$203,500.00</b>	<b>\$210,000.00</b>
Expenditures				
Water - Salaries	\$73,584.50	\$81,200.26	\$95,706.79	\$105,000.00
Water - Other	\$90,401.26	\$93,958.25	\$99,207.01	\$96,225.00
Capital Outlay - Other	\$24,858.75	\$15,141.25	\$0.00	\$0.00
Debt Service - Other	\$18,647.30	\$18,553.04	\$9,600.00	\$0.00
Intergovernmental - Other	\$8,500.75	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>	<b>\$215,992.56</b>	<b>\$208,852.80</b>	<b>\$204,513.80</b>	<b>\$201,225.00</b>
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 5101 Enterprise

Fund Name: Water Operating Fund

Description	2023	2024	Current 2025	2026
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$85,893.35	\$81,265.45	\$80,251.65	\$89,026.65
Less: Encumbrances 12/31	\$20,241.91	\$1,706.79	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$65,651.44	\$79,558.66	\$80,251.65	\$89,026.65

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 5721 Enterprise

Fund Name: Enterprise Debt Service

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$0.00	\$0.00	\$0.00	\$7,324.68
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenues</b>				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$32,000.00	\$31,807.80
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$32,000.00</b>	<b>\$31,807.80</b>
<b>Expenditures</b>				
Debt Service - Other	\$0.00	\$0.00	\$24,675.32	\$31,807.80
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,675.32</b>	<b>\$31,807.80</b>
<b>Other Financing Sources &amp; Uses</b>				
<b>Sources</b>				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
<b>Uses</b>				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund Balance 12/31	\$0.00	\$0.00	\$7,324.68	\$7,324.68

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 5721 Enterprise

Fund Name: Enterprise Debt Service

<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>Current 2025</b>	<b>2026</b>
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$0.00	\$0.00	\$7,324.68	\$7,324.68

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 5722 Enterprise

Fund Name: Enterprise Debt Service

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$0.00	\$0.00	\$0.00	\$564.19
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$21,000.00	\$20,467.20
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,000.00</b>	<b>\$20,467.20</b>
Expenditures				
Debt Service - Other	\$0.00	\$0.00	\$20,435.81	\$20,467.20
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,435.81</b>	<b>\$20,467.20</b>
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund Balance 12/31	\$0.00	\$0.00	\$564.19	\$564.19

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 5722 Enterprise

Fund Name: Enterprise Debt Service

<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>Current 2025</b>	<b>2026</b>
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$0.00	\$0.00	\$564.19	\$564.19

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 5781 Enterprise

Fund Name: Water/Sewer Deposit Fund

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$29,151.76	\$30,379.60	\$32,366.28	\$32,366.28
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$2,025.00	\$2,375.00	\$3,000.00	\$3,000.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$2,025.00</b>	<b>\$2,375.00</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>
Expenditures				
Other Basic Utility Service - Other	\$797.16	\$388.32	\$3,000.00	\$3,000.00
<b>Total Expenditures</b>	<b>\$797.16</b>	<b>\$388.32</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance 12/31</b>	<b>\$30,379.60</b>	<b>\$32,366.28</b>	<b>\$32,366.28</b>	<b>\$32,366.28</b>

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 5781 Enterprise

Fund Name: Water/Sewer Deposit Fund

<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>Current 2025</b>	<b>2026</b>
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	<u>\$30,379.60</u>	<u>\$32,366.28</u>	<u>\$32,366.28</u>	<u>\$32,366.28</u>

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 9101 Custodial

Fund Name: Unclaimed Monies

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$353.03	\$353.03	\$1,880.07	\$1,880.07
Fund Balance Adjustments	\$0.00	\$1,527.04	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$1,000.00	\$1,000.00
<b>Total Revenue</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>
Expenditures				
Fiduciary Distributions - Other	\$0.00	\$0.00	\$1,000.00	\$1,000.00
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund Balance 12/31	\$353.03	\$1,880.07	\$1,880.07	\$1,880.07

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 9101 Custodial

Fund Name: Unclaimed Monies

<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>Current 2025</b>	<b>2026</b>
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	<u>\$353.03</u>	<u>\$1,880.07</u>	<u>\$1,880.07</u>	<u>\$1,880.07</u>

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 9901 Custodial

Fund Name: Walnut Creek Sewer District Fund

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$18,993.54	\$194.60	\$196.70	\$196.70
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$41,854.24	\$41,471.03	\$40,000.00	\$40,000.00
Charges for Services	\$227,686.69	\$234,699.31	\$230,000.00	\$250,000.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$269,540.93</b>	<b>\$276,170.34</b>	<b>\$270,000.00</b>	<b>\$290,000.00</b>
Expenditures				
Fiduciary Distributions - Other	\$288,339.87	\$276,168.24	\$270,000.00	\$290,000.00
<b>Total Expenditures</b>	<b>\$288,339.87</b>	<b>\$276,168.24</b>	<b>\$270,000.00</b>	<b>\$290,000.00</b>
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance 12/31</b>	<b>\$194.60</b>	<b>\$196.70</b>	<b>\$196.70</b>	<b>\$196.70</b>

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 9901 Custodial

Fund Name: Walnut Creek Sewer District Fund

<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>Current 2025</b>	<b>2026</b>
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	<u>\$194.60</u>	<u>\$196.70</u>	<u>\$196.70</u>	<u>\$196.70</u>

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 9902 Custodial

Fund Name: Other Custodial Mayor Court

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$0.00	\$0.00	\$15,032.69	\$7,523.17
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$21,489.00	\$3,400.00	\$3,400.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$0.00</b>	<b>\$21,489.00</b>	<b>\$3,400.00</b>	<b>\$3,400.00</b>
Expenditures				
Fiduciary Distributions - Other	\$0.00	\$6,456.31	\$10,909.52	\$3,400.00
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$6,456.31</b>	<b>\$10,909.52</b>	<b>\$3,400.00</b>
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund Balance 12/31	\$0.00	\$15,032.69	\$7,523.17	\$7,523.17

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 9902 Custodial

Fund Name: Other Custodial Mayor Court

<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>Current 2025</b>	<b>2026</b>
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$0.00	\$15,032.69	\$7,523.17	\$7,523.17

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 9903 Custodial

Fund Name: Other Custodial

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$30,000.00
<b>Total Revenue</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>
Expenditures				
Fiduciary Distributions - Other	\$0.00	\$0.00	\$0.00	\$30,000.00
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 9903 Custodial

Fund Name: Other Custodial

<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>Current 2025</b>	<b>2026</b>
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$0.00	\$0.00	\$0.00	\$0.00

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 9904 Custodial

Fund Name: Other Custodial

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$5,000.00
<b>Total Revenue</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>
Expenditures				
Fiduciary Distributions - Other	\$0.00	\$0.00	\$0.00	\$5,000.00
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 9904 Custodial

Fund Name: Other Custodial

<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>Current 2025</b>	<b>2026</b>
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$0.00	\$0.00	\$0.00	\$0.00

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 9976 Private - Purpose Trust

Fund Name: Private - Purpose Trust

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$15,185.00	\$16,332.20	\$17,528.24	\$17,528.24
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$2,025.00	\$1,500.00	\$3,000.00	\$3,000.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$64.13	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$2,025.00</b>	<b>\$1,564.13</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>
Expenditures				
Fiduciary Distributions - Other	\$877.80	\$368.09	\$3,000.00	\$3,000.00
<b>Total Expenditures</b>	<b>\$877.80</b>	<b>\$368.09</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance 12/31</b>	<b>\$16,332.20</b>	<b>\$17,528.24</b>	<b>\$17,528.24</b>	<b>\$17,528.24</b>

**Financial Worksheet - Budget**

Budget for 2026

Year 2025

Fund Classification: 9976 Private - Purpose Trust

Fund Name: Private - Purpose Trust

<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>Current 2025</b>	<b>2026</b>
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	<u>\$16,332.20</u>	<u>\$17,528.24</u>	<u>\$17,528.24</u>	<u>\$17,528.24</u>

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

**ORDINANCE 11-13-25-01  
ADOPTED 11/13/2025**

**AN ORDINANCE ESTABLISHING AN APPROPRIATIONS BUDGET FOR  
FISCAL YEAR 2026; ENDING DECMEBER 31, 2026  
AND THE DECLARATION OF AN EMERGENCY**

WHEREAS, an ordinance required to make appropriations for current expenses, other expenses, and other expenditures of the Village of Pleasantville, Fairfield County, State of Ohio, during the fiscal year 2026, ending December 31, 2026; and

WHEREAS, the ordinance needs to be in place by the year 2026 in order to meet said expenditures;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF  
PLEASANTVILLE, FAIRFIELD COUNTY, STATE OF OHIO,  
THREE FOURTH'S (3/4's) OF IT MEMBERS CONCURRING:

**Section 1:** That the Council of the Village of Pleasantville, Fairfield County, State of Ohio, hereby provides for the current expenses and other expenditures of the said Village of Pleasantville during the fiscal year of 2026, ending December 31, 2026, the following sum be and is hereby set aside and appropriated or the purposes for which expenditures are to be for and during said fiscal year:

<u>APPROPRIATIONS</u>		
1000	General	\$ 386,629.70
2011	Street	\$ 41,950.00
2021	Highway	\$ 5,000.00
2041	Park and Rec	\$ 47,637.10
2091	Police	\$ 24,560.00
2101	Permissive	\$ 11,000.00
5101	Water	\$ 201,225.00
5721	Water Capital Imp	\$ 31,807.80
5722	Storm Capital Imp	\$ 20,467.20
5781	Water Deposit Fund	\$ 3,000.00
9101	Unclaimed Monies	\$ 1,000.00
9901	WCSD Fund	\$ 290,000.00
9902	Mayors Court	\$ 3,400.00
9903	Pleasantville Festival	\$ 30,000.00
9904	Pleasantville Queens	\$ 5,000.00
9976	WCSD Deposit Trust	\$ 3,000.00
Total of all appropriations:		\$ 1,105,676.80

**Section 2:** For the balance of 2026, the appropriations set aside for each line item

can be moved between lines with in the same fund at the discretion of the Fiscal Officer.

**Section 3:** For the reasons noted in the preamble, this ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, morals and welfare of the citizens of Pleasantville, Ohio. This ordinance shall become effective upon passage by council.

DATE OF PASSAGE: NOVEMBER 13, 2025

EFFECTIVE DATE: JANUARY 01, 2026

**CERTIFICATION**

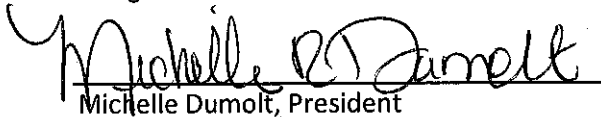
The State of Ohio, Fairfield County; Penny Marquart, Fiscal Officer of the Village

of Pleasantville, in said county, and in whose custody the Files, Journals and Records are require by the Laws of the State of Ohio to be kept, do hereby certify that the foregoing Annual Appropriations Ordinance is taken and copied from the original Ordinance now on file with said Village, that the foregoing Ordinance has been compared by me with the said original and that the same is true and correct copy there of.

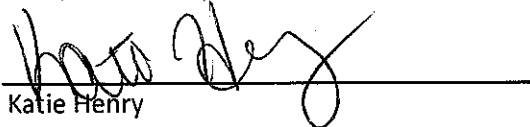


Penny Marquart, Fiscal Officer  
Village of Pleasantville, Fairfield County, Ohio

Village of Pleasantville Council

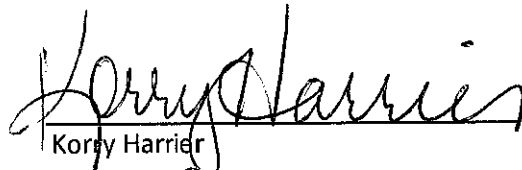


Michelle Dumolt, President

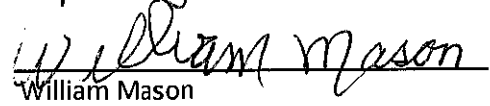


Katie Henry

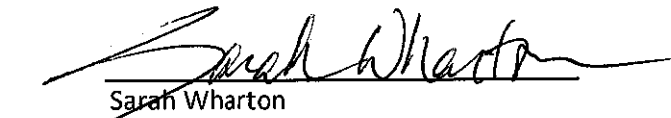
Bob Pangborn



Korry Harrier

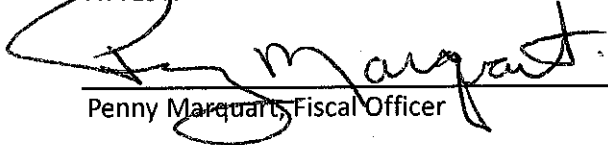


William Mason

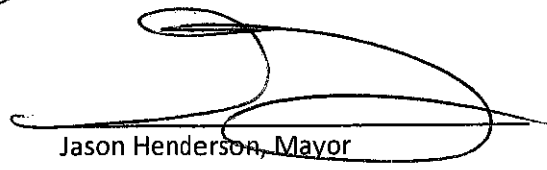


Sarah Wharton

ATTEST:



Penny Marquart, Fiscal Officer



Jason Henderson, Mayor

From: Penny Marquart  
 To: localgov\_sugars  
 Subject: [E] DocLink Certificate Submission  
 Date: Monday, January 12, 2026 12:26:45 PM  
 Attachments: [H0a001.001.png](#)  
[H0a002.001.png](#)  
[H0a003.001.png](#)  
[H0a004.001.png](#)  
[H0a005.001.png](#)  
[H0a006.001.png](#)  
[H0a007.001.png](#)  
[H0a008.001.png](#)  
[H0a009.001.png](#)  
[H0a010.001.png](#)  
[H0a011.001.png](#)  
[H0a012.001.png](#)  
[H0a013.001.png](#)  
[H0a014.001.png](#)

**CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.**

Amanda,  
 This looks great. Sorry for the confusion.  
 Thanks  
 Penny

From: Local Gov Support <localgovsupport@fairfieldcountyohio.gov>  
 Sent: Monday, January 12, 2026 11:24 AM  
 To: Penny Marquart <clerk@villageofpleasantville.com>  
 Subject: DocLink Certificate Submission

Good morning Penny,

I'm reviewing your latest DocLink certificate submission- I see where the 9903 & 9904 funds were missing.

I went ahead and added these into your certificate for you- but need you to confirm they look correct and are in the correct fund section.

Since they are 9000 funds, I put them in with the other 9000 funds in Fiduciary Funds.  
 If this is incorrect, please let me know.

Certificate Submission - Village Of Pleasantville													
Year: 2026 - Resource Version: 1 - Appropriation Version: 1 - Type: Resource & Appropriation - Proposed Meeting Date: 01/02/2026													
Fund	Year Year				Resources				Appropriations				
	Ending Cash Balance	Advances	Current Encumbrances	Start of Year Unappropriated Balance	Taxes	Fiduciary	Other Taxes	Other Sources	Total Estimated Revenues	Total Available Resources	Appropriation Budget	Unappropriated Balance	Warning
Fiduciary Fund													
9000 Miscellaneous/Miscellaneous	\$ 1,889.07	\$ 0.00	\$ 0.00	\$1,889.07	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,000.00	\$1,000.00	\$2,889.07	\$ 1,000.00	\$1,889.07	
9903 Special Const Sewer District Fund	\$ 196.70	\$ 0.00	\$ 0.00	\$196.70	\$ 0.00	\$ 0.00	\$ 0.00	\$290,000.00	\$290,000.00	\$290,196.70	\$ 290,000.00	\$196.70	
9904 Special Const	\$ 12,683.17	\$ 0.00	\$ 0.00	\$12,683.17	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,400.00	\$1,400.00	\$14,083.17	\$ 3,400.00	\$12,683.17	[E]
9000 Special Deposit Fund	\$17,328.24	\$ 0.00	\$ 0.00	\$17,328.24	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,000.00	\$1,000.00	\$20,328.24	\$ 3,000.00	\$17,328.24	
9000 Special Appropriation District	\$ 20,000.00	\$ 0.00	\$ 0.00	\$10,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$0.00	\$10,000.00	\$ 10,000.00	\$ 0.00	[E]
9000 Special Appropriation District	\$ 3,000.00	\$ 0.00	\$ 0.00	\$1,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$0.00	\$1,000.00	\$ 1,000.00	\$ 0.00	[E]
<b>Totals:</b>	<b>\$47,288.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$47,288.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$297,400.00</b>	<b>\$297,400.00</b>	<b>\$364,688.18</b>	<b>\$32,400.00</b>	<b>\$32,288.18</b>	

Does not exceed Fiscal Year: 2026

**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 5709.39

County Auditor's Office, Fairfield County, Ohio

Date: 12/30/25

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

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	\$496,377.27	\$386,629.70	\$109,747.57	
Special Revenue Fund	\$215,317.09	\$130,347.19	\$85,000.00	
Enterprise Fund	\$391,588.81	\$256,500.00	\$135,088.81	
Fiduciary Fund	\$364,688.18	\$32,400.00	\$32,288.18	
<b>TOTALS:</b>	<b>\$1,377,971.35</b>	<b>\$1,105,876.89</b>	<b>\$272,094.45</b>	

Penny Marquart,  
 Village Of Pleasantville  
 Box 102,  
 Pleasantville, Ohio, 43148

APPROPRIATIONS		
1000	General	\$ 386,629.70
2011	Street	\$ 41,950.00
2021	Highway	\$ 5,000.00
2041	Park and Rec.	\$ 87,837.10
2091	Police	\$ 24,560.00
2101	Permissive	\$ 11,000.00
5101	Water	\$ 201,225.00
5721	Water Capital imp	\$ 31,807.80
5722	Storm Capital imp	\$ 20,487.20
5781	Water Deposit Fund	\$ 8,000.00
9101	Unclaimed Monies	\$ 1,000.00
9901	WCSD Fund	\$ 290,000.00
9902	Masters Group	\$ 3,400.00
9903	Pleasantville Festival	\$ 30,000.00
9904	Pleasantville Queens	\$ 5,000.00
9976	WCSD Deposit Trust	\$ 3,000.00
<b>Total of all appropriations:</b>		<b>\$ 1,105,676.80</b>

If everything looks ok, I can go ahead and accept it and it will move forward to the budget commission meeting at the end of the month.  
If not, I can return it to you for corrections if you like.

Just let me know  
Thanks,



**Amanda Rollins**  
Deputy Auditor • Financial Management/Settlements  
Settlements & Administration Analyst • Auditor's Office

(740) 652-7021 (740) 681-7225  
<https://www.co.fairfield.oh.us/auditor/>  
[amanda.rollins@fairfieldcountyohio.gov](mailto:amanda.rollins@fairfieldcountyohio.gov)  
210 E. Main St., Lancaster, Ohio 43130



# OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Village Of West Rushville

Submitted By: JENNIFER EFFINGER

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$65,938.19	\$5,600.00	\$11,625.00	<b>\$83,163.19</b>
Special Revenue Fund	\$24,809.30	\$0.00	\$10,995.00	<b>\$35,804.30</b>
<b>Total All Funds</b>	\$90,747.49	\$5,600.00	\$22,620.00	<b>\$118,967.49</b>

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

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Budget Commission:

**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
1000 General Fund	\$65,938.19	\$0.00	\$0.00	\$65,938.19	\$5,600.00	\$0.00	\$0.00	\$11,625.00	\$17,225.00	\$83,163.19	\$36,820.00	\$46,343.19	
<b>Special Revenue Fund</b>													
2011 Street Maintenance & RepairFund	\$24,809.30	\$0.00	\$0.00	\$24,809.30	\$0.00	\$0.00	\$0.00	\$10,995.00	\$10,995.00	\$35,804.30	\$12,000.00	\$23,804.30	
<b>Total All Funds</b>	\$90,747.49	\$0.00	\$0.00	\$90,747.49	\$5,600.00	\$0.00	\$0.00	\$22,620.00	\$28,220.00	\$118,967.49	\$48,820.00	\$70,147.49	

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ANNUAL APPROPRIATION

RESOLUTION # 26-1

BOARD OF  
WEST RUSHVILLE VILLAGE COUNCIL  
FAIRFIELD COUNTY, OHIO

PASSED ON January 12, 2026

FOR THE FISCAL YEAR ENDING  
DECEMBER 31<sup>ST</sup> 2026

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FILED DATE: \_\_\_\_\_

\_\_\_\_\_  
COUNTY AUDITOR

BY: \_\_\_\_\_  
DEPUTY

## ANNUAL APPROPRIATION RESOLUTION

The council of the village of WEST RUSHVILLE, in Fairfield County, State of Ohio, met in regular session on the 12<sup>TH</sup> day of January 2026, at the Municipal office with the following members present:

1. Brian Koon
2. Sherry Konkler
3. Zachary Hultz
4. Mike Waits
5. Linda Waits
6. Jim Palmer - mayor
7. Jennifer Effinger - FO.
8. Jack Quinn

Mike Waits moved the adoption of the following resolution:

**BE IT RESOLVED** by Council of Village of WEST RUSHVILLE, Fairfield County, State of Ohio, that to provide for the current expenses and other expenditures of said Council of WEST RUSHVILLE, 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:

Zachary Hultz seconded the **RESOLUTION** and the roll being called upon its adoption the vote resulted as follows:

6 yea 0 nay

Adopted: January 12, 2026

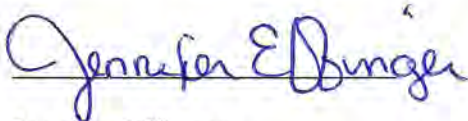
Jennifer Effinger

Jennifer Effinger  
Village Fiscal Officer

**THE STATE OF OHIO, FAIRFIELD COUNTY, ss:**

I Jennifer Effinger, Fiscal Officer of the board of Council of the Village of West  
Rushville, Ohio in 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 an that the same is a true and  
correct copy thereof.

Witness my signature, this 12<sup>th</sup> day of January 2026.



Jennifer Effinger  
Village Fiscal Officer

### Appropriation Status

By Fund

As Of 1/12/2026

Fund: General  
 Pooled Balance: \$50,961.58  
 Non-Pooled Balance: \$14,976.61  
 Total Cash Balance: \$65,938.19

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
1000-210-190-0000	D Other - Personal Services	\$0.00	\$0.00	\$450.00	\$0.00	\$0.00	\$450.00	0.000%
1000-511-311-0000	Electricity	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.000%
1000-521-313-0000	Natural Gas	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.000%
1000-710-161-0000	D Salary - Mayor	\$0.00	\$0.00	\$600.00	\$0.00	\$0.00	\$600.00	0.000%
1000-710-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.000%
1000-710-213-0000	D Medicare	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0.000%
1000-725-121-0000	D Salary - Clerk/Treasurer	\$0.00	\$0.00	\$4,770.00	\$0.00	\$0.00	\$4,770.00	0.000%
1000-725-259-0000	Other - Employee Reimbursements	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	0.000%
1000-725-359-0000	Other - Insurance and Bonding Services	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	0.000%
1000-730-392-0000	Buildings and Other Structures	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.000%
1000-730-395-0000	Land and Improvements	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0.000%
1000-735-111-0000	D Salaries - Council	\$0.00	\$0.00	\$3,300.00	\$0.00	\$0.00	\$3,300.00	0.000%
1000-735-391-0000	Dues and Fees	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.000%
1000-745-342-0000	Auditing Services	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.000%
1000-765-229-0000	Other - Insurance Benefits	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.000%
1000-780-661-0000	Liability Insurance	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.000%
1000-790-229-0000	Other - Insurance Benefits	\$0.00	\$0.00	\$800.00	\$0.00	\$0.00	\$800.00	0.000%
1000-790-330-0000	Rents and Leases	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0.000%
1000-790-410-0000	Other Contractual Services	\$0.00	\$0.00	\$11,000.00	\$0.00	\$0.00	\$11,000.00	0.000%
1000-790-410-0000	Office Supplies and Materials	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0.000%
General Fund Total:		\$0.00	\$0.00	\$36,820.00	\$0.00	\$0.00	\$36,820.00	0.000%

Fund: Street Construction, Maint, and Repair  
 Pooled Balance: \$24,809.30  
 Non-Pooled Balance: \$0.00  
 Total Cash Balance: \$24,809.30

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
2011-130-311-0000	Electricity	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.000%
2011-620-396-0000	Streets, Highways, Curbs and Sidewalks	\$0.00	\$0.00	\$8,500.00	\$0.00	\$0.00	\$8,500.00	0.000%
2011-620-420-0000	Operating Supplies and Materials	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0.000%
2011-990-990-0000	Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Street Construction, Maint, and Repair Fund Total:		\$0.00	\$0.00	\$12,000.00	\$0.00	\$0.00	\$12,000.00	0.000%

Fund: Coronavirus Relief Fund  
 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
2151-640-300-0000	Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Coronavirus Relief Fund Fund Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Report Total:		\$0.00	\$0.00	\$48,820.00	\$0.00	\$0.00	\$48,820.00	0.000%

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
GOVERNMENTAL FUND TYPE								
General Fund								
General	\$65,938.19					\$65,938.19	\$17,225.00	\$83,163.19
Total General Fund	\$65,938.19					\$65,938.19	\$17,225.00	\$83,163.19
Special Revenue Funds								
Street Construction, Maint. and Repair	\$24,809.30					\$24,809.30	\$10,995.00	\$35,804.30
Coronavirus Relief Fund								
Total Special Revenue Funds	\$24,809.30					\$24,809.30	\$10,995.00	\$35,804.30
TOTAL GOVERNMENTAL FUND TYPE	\$90,747.49					\$90,747.49	\$28,220.00	\$118,967.49
PROPRIETARY FUND TYPE								
TOTAL PROPRIETARY FUND TYPE								
FIDUCIARY FUND TYPE								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS	\$90,747.49					\$90,747.49	\$28,220.00	\$118,967.49

*Jennifer Blinger*

Budget

Commission

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

Office of VILLAGE OF WEST RUSHVILLE  
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 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	\$65,938.19					\$65,938.19	\$17,225.00	\$83,163.19
Special Revenue Funds	\$24,809.30					\$24,809.30	\$10,995.00	\$35,804.30
TOTAL GOVERNMENTAL FUND TYPE	\$90,747.49					\$90,747.49	\$28,220.00	\$118,967.49
PROPRIETARY FUND TYPE								
TOTAL PROPRIETARY FUND TYPE								
FIDUCIARY FUND TYPE								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS:	\$90,747.49					\$90,747.49	\$28,220.00	\$118,967.49

## OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Violet Township

Submitted By: VANESSA NIEKAMP

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

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

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

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Budget Commission:

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**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
1000 General Fund	\$5,215,084.43	\$0.00	\$0.00	\$5,215,084.43	\$1,014,900.00	\$135,600.00	\$341,900.66	\$6,599,465.84	\$8,091,866.50	\$13,306,950.93	\$3,770,549.99	\$9,536,400.94	
<b>Special Revenue Fund</b>													
2011 Motor Vehicle License Tax Fund	\$118,905.24	\$0.00	\$0.00	\$118,905.24	\$0.00	\$0.00	\$46,758.88	\$15,321.93	\$62,080.81	\$180,986.05	\$75,000.00	\$105,986.05	
2021 Gasoline Tax Fund	\$584,094.75	\$0.00	\$0.00	\$584,094.75	\$0.00	\$0.00	\$381,790.80	\$72,319.44	\$454,110.24	\$1,038,204.99	\$450,000.00	\$588,204.99	
2031 Road & Bridge Fund	\$2,129,748.53	\$0.00	\$0.00	\$2,129,748.53	\$2,344,300.00	\$213,000.00	\$0.00	\$48,526.00	\$2,605,826.00	\$4,735,574.53	\$2,887,460.38	\$1,848,114.15	
2111 Fire Operating	\$8,007,619.65	\$0.00	\$0.00	\$8,007,619.65	\$18,970,500.00	\$1,349,000.00	\$0.00	\$977,729.79	\$21,297,229.79	\$29,304,849.44	\$21,258,426.97	\$8,046,422.47	
2191 Senior Citizens	\$195,533.96	\$0.00	\$0.00	\$195,533.96	\$217,600.00	\$27,000.00	\$0.00	\$0.00	\$244,600.00	\$440,133.96	\$242,050.00	\$198,083.96	
2231 Motor Vehicle Permissive Tax	\$95,661.86	\$0.00	\$0.00	\$95,661.86	\$0.00	\$0.00	\$335,431.71	\$0.00	\$335,431.71	\$431,093.57	\$235,000.00	\$196,093.57	

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

4909 Capital Projects - Event Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4910 Capital Projects - Theater	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4911 Fire Station 593	\$7,000,000.00	\$0.00	\$0.00	\$7,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000,000.00	\$7,000,000.00	\$0.00	
<b>Permanent Fund</b>													
2401 Eastchester Lighting	\$6,528.29	\$0.00	\$0.00	\$6,528.29	\$0.00	\$0.00	\$0.00	\$6,210.00	\$6,210.00	\$12,738.29	\$6,210.00	\$6,528.29	
2402 Building Permits (Contract Services)	\$577,530.83	\$0.00	\$0.00	\$577,530.83	\$0.00	\$0.00	\$0.00	\$706,833.91	\$706,833.91	\$1,284,364.74	\$830,200.00	\$454,164.74	
<b>Total All Funds</b>	\$28,775,903.98	\$0.00	\$0.00	\$28,775,903.98	\$22,547,300.00	\$1,724,600.00	\$1,105,882.05	\$12,374,284.04	\$37,752,066.09	\$66,527,970.07	\$40,236,068.26	\$26,291,901.81	

VIOLET TOWNSHIP BOARD OF TRUSTEES  
FAIRFIELD COUNTY, OHIO

RESOLUTION NO. 2025-1119-06

Adopt Permanent Appropriations for Fiscal Year 2026

WHEREAS, the township trustees legal level of control establishes the requirements for the annual budget.

NOW THEREFORE, be it resolved that the Board of Trustees of Violet Township adopts the attached Budget for Fiscal Year 2026, effective January 1, 2026:

Motion for adoption made by Trustee: Sanders

Seconded by Trustee: Monhollen, this 19<sup>th</sup> day of November, in the year 2025.

Roll call vote: YES: 3 NO: 0 ABSTENTIONS: 0

Violet Township Board of Trustees,

Terry J. Dunlap, Sr.  
Terry J. Dunlap, Sr., Trustee

Darrin Monhollen  
Darrin Monhollen, Trustee

Lori Sanders  
Lori Sanders, Trustee

*This Resolution represents a complete and accurate statement as to the actions taken by the Board of Trustees.*

Attest: Vanessa Niekamp  
Vanessa Niekamp, Fiscal Officer

Violet Township

2026

Appropriation Line Items

**1000 GENERAL FUND**

**General Government**

**110 Administrative Program**

1000-110-100-0000	Salaries	\$	189,100.00
1000-110-211-0000	Ohio Public Emp. Retirement System	\$	19,500.00
1000-110-213-0000	Medicare	\$	3,900.00
1000-110-220-0000	Insurance Benefits	\$	117,800.00
1000-110-230-0000	Workers' Compensation	\$	1,675.05
1000-110-250-0000	Employee Reimbursements	\$	5,000.00
1000-110-300-0000	Purchased Services	\$	759,900.00
1000-110-300-7001	Purchased Services JEDD 9140 Violet TWP/Canal	\$	65,000.00
1000-110-300-7002	Purchased Services JEDD 9141 Violet TWP/Lancaster	\$	65,000.00
1000-110-400-0000	Supplies and Materials	\$	45,000.00
1000-110-500-0000	Other	\$	80,000.00
		\$	<b>1,351,875.05</b>

**120 Townhalls, Memorial Buildings and**

**Grounds Program**

1000-120-139-0000	Other-Salaries	\$	130,000.00
1000-120-211-0000	Ohio Public Emp. Retirement System	\$	13,000.00
1000-120-213-0000	Medicare	\$	1,000.00
1000-120-220-0000	Insurance Benefits	\$	30,000.00
1000-120-230-0000	Workers' Compensation	\$	1,151.54
1000-120-250-0000	Employee Reimbursements	\$	1,000.00
1000-120-300-0000	Purchased Services	\$	419,870.59
1000-120-400-0000	Supplies and Materials	\$	8,000.00
1000-120-500-0000	Other Expenses	\$	7,000.00
		\$	<b>611,022.13</b>

**130 Zoning Program**

1000-130-139-0000	Other-Salaries	\$	210,000.00
1000-130-150-0000	Compensation of Board and Commission	\$	21,000.00
1000-130-211-0000	Ohio Public Emp. Retirement System	\$	21,000.00
1000-130-213-0000	Medicare	\$	1,000.00
1000-130-220-0000	Insurance Benefits	\$	70,000.00
1000-130-230-0000	Workers' Compensation	\$	1,860.18
1000-130-250-0000	Employee Reimbursements	\$	1,000.00
1000-130-300-0000	Purchased Services	\$	100,000.00
1000-130-340-0000	Communications, Printing and Advertising (postage)		
1000-130-360-0000	Contracted Services (trade services)		
1000-130-400-0000	Supplies and Materials		
		\$	<b>425,860.18</b>

**Public Safety**

**210 Police Protection Program**

1000-210-370-0000	Payment to Another Political Subdivision - Sheriff	\$	<b>129,804.51</b>
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**Public Works**

**390 Other - Development**

1000-390-300-0000	Development - Purchased Services	\$	<b>250,000.00</b>
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**Health**

**410 Cemeteries**

1000-410-300-0000	Purchased Services Indigent Burial	\$	<b>5,000.00</b>
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**420 Health Districts Program**

1000-420-370-0000	County Auditor - Board of Health	\$	<b>150,000.00</b>
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Violet Township

2026

Appropriation Line Items

Conservation - Recreation

610 Parks and Recreation Program

	Purchased Services (City of Pickerington fireworks and		
1000-610-300-0000	park paving)	\$	70,000.00
1000-610-710-0000	Land	\$	50,000
		\$	<b>120,000.00</b>

Capital Outlay

760 Capital Outlay Program

1000-760-700-0000	Capital Outlay (Eco/Infrastructure Development)	\$	<b>500,000.00</b>
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Other Financing Uses

910 Transters Program

1000-910-910-0000	Transfer Out (to 4906 CEDA)	\$	-
	Transfer Out (to 2905 Rainy Day)	\$	-
1000-910-910-0000	Transfer Out (to 3103 Wigwam)	\$	226,988.13
	Transfer Out (to 4909 Event Center)	\$	-
	Transfer Out (to 4910 Theater)	\$	-
	Transfer Out (to 4902 ODOT)	\$	-
	Transfer Out (to 2907 Wage Stabilization)	\$	-
		\$	<b>226,988.13</b>

**EXPENDITURES TOTAL \$ 3,770,549.99**

**CARRYOVER GOAL \$ 977,046.95**

**BEGINNING FUND BALANCE \$ 5,212,584.43**

**FUND BALANCE ADJUSTMENT**

**REVENUE \$ 2,972,802.07**

FUND 1000	100 Property and Other Local Taxes* (plus future JEDD & NCA)	\$	1,246,520.00
	300 Licenses, Permits and Fees	\$	285,408.45
	400 Fines and Forfeitures	\$	-
	500 Intergovernmental	\$	341,900.66
	600 Special Assessments	\$	15,751.00
	700 Earnings on Investments	\$	783,221.96
	800 Miscellaneous (includes Wigwam rentals)	\$	300,000.00
	900 Sale of Fixes Assets	\$	-
	Miscellaneous (ARPA Reimbursement)	\$	-
	<b>Other Financing Sources</b>	\$	-

**TOTAL AVAILABLE RESOURCES \$ 8,185,386.50**

2011 MOTOR VEHICLE LICENSE

TAX FUND

Public Works

330 Highways Program

2011-330-300-0000	Purchased Services	\$	75,000.00
		\$	<b>18,750.00</b>

**BEGINNING FUND BALANCE \$ 118,905.24**

**FUND BALANCE ADJUSTMENT**

FUND 2011	<b>REVENUE</b>	\$	<b>62,080.81</b>
	500 Intergovernmental	\$	46,758.88
	700 Earnings on Investments	\$	15,321.93

**TOTAL AVAILABLE RESOURCES \$ 180,986.06**

Violet Township

Appropriation Line Items

2026

**2021 GASOLINE TAX FUND**

**Public Works**

**330 Highways Program**

2021-330-300-0000	Purchased Services	\$	450,000.00
	CARRYOVER GOAL	\$	112,500.00
	<b>BEGINNING FUND BALANCE</b>	\$	<b>584,094.75</b>
	<b>FUND BALANCE ADJUSTMENT</b>		
FUND 2021	<b>REVENUE</b>	\$	<b>454,110.25</b>
	500 Intergovernmental	\$	381,790.80
	700 Earnings on Investments	\$	72,319.44
	<b>TOTAL AVAILABLE RESOURCES</b>	\$	<b>1,038,205.00</b>

**2031 HIGHWAYS FUND**

*5yr 1.5 mill levy approved 11/2020*

**General Government**

**110 Highways Program - Admin**

2031-110-100-0000	Salaries	\$	44,100.00
2031-110-211-0000	Ohio Public Emp. Retirement System	\$	4,500.00
2031-110-213-0000	Medicare	\$	900.00
2031-110-220-0000	Insurance Benefits	\$	27,900.00
2031-110-230-0000	Workers' Compensation	\$	390.64
		\$	<b>77,790.64</b>

**Public Works**

**330 Highways Program**

2031-330-190-0000	Salaries	\$	450,000.00
2031-330-211-0000	Ohio Public Emp. Retirement System	\$	50,000.00
2031-330-213-0000	Medicare	\$	1,000.00
2031-330-220-0000	Insurance Benefits	\$	240,000.00
2031-330-230-0000	Workers' Compensation	\$	3,986.10
2031-330-250-0000	Employee Reimbursement	\$	3,000.00
2031-330-300-0000	Purchased Services	\$	1,500,000.00
2031-330-400-0000	Supplies and Materials	\$	11,208.33
2031-330-500-0000	Other	\$	5,000.00
		\$	<b>2,264,194.43</b>

**Capital Outlay**

**760 Capital Outlay Program**

2031-760-700-0000	Capital Outlay	\$	300,000.00
2031-760-750-0000	Motor Vehicles	\$	-
		\$	<b>300,000.00</b>

**Other Financing Uses**

**910 Transfers Program**

2031-910-910-0000	Transfer Out (to 3101 R&B Facility)	\$	245,475.32
2031-910-910-0000	Transfer Out (to 2901 Wage&Benefit Stabilization)	\$	-
2031-910-910-0000	Transfer Out (to 4905 Loan Payments)	\$	-
		\$	<b>245,475.32</b>

**EXPENDITURES TOTAL** \$ **2,887,460.38**

CARRYOVER GOAL \$ 738,653.70

**BEGINNING FUND BALANCE** \$ **2,130,444.13**

**FUND BALANCE ADJUSTMENT**

Violet Township

Appropriation Line Items

2026

	<b>REVENUE</b>	<b>\$</b>	<b>2,541,842.47</b>
FUND 2031	100 Property and Other Local Taxes	\$	2,283,510.00
	300 Licenses, Permits and Fees	\$	10,598.70
	500 Intergovernmental	\$	209,090.00
	800 Miscellaneous	\$	38,643.77
	<b>Other Financing Sources</b>	<b>\$</b>	<b>-</b>
<b>TOTAL AVAILABLE RESOURCES</b>			<b>\$ 4,672,286.60</b>

**2111 FIRE DISTRICT FUND**

*permanent 15.35 mill last approved 05/2014*

**General Government**

**110 Fire Protection Program - Admin**

2111-110-100-0000	Salaries	\$	259,700.00
2111-110-211-0000	Ohio Public Emp. Retirement System	\$	26,500.00
2111-110-213-0000	Medicare	\$	5,300.00
2111-110-220-0000	Insurance Benefits	\$	164,300.00
2111-110-230-0000	Workers' Compensation	\$	2,300.42
			<b>\$ 458,100.42</b>

**Public Safety**

**220 Fire Protection Program**

2111-220-190-0000	Salaries	\$	9,210,000.00
2111-220-211-0000	Ohio Public Empl. Retirement System	\$	37,000.00
2111-220-212-0000	Social Security		
2111-220-213-0000	Medicare	\$	110,000.00
2111-220-214-0000	Volunteer Firemen's Dependents Fund	\$	300.00
2111-220-215-0000	Ohio Police & Fire Pension Fund	\$	2,100,000.00
2111-220-220-0000	Insurance Benefits	\$	3,140,000.00
2111-220-230-0000	Workers' Compensation	\$	81,582.18
2111-220-250-0000	Employee Reimbursements	\$	23,000.00
2111-220-300-0000	Purchased Services	\$	161,000.00
2111-220-318-0000	Training Services	\$	120,000.00
2111-220-319-0000	Other-Professional and Technical Service	\$	190,000.00
2111-220-320-0000	Property Services	\$	370,000.00
2111-220-323-0000	Repairs and Maintenance	\$	-
2111-220-330-0000	Travel and Meeting	\$	60,000.00
2111-220-340-0000	Communications, Printing and Advertising	\$	120,000.00
2111-220-349-0000	Other -Communications,Print.,Advertising	\$	-
2111-220-350-0000	Utilities	\$	135,000.00
2111-220-360-0000	Contracted Services	\$	405,000.00
2111-220-370-0000	Payment to Another Political Subdivision	\$	845,000.00
2111-220-380-0000	Insurance and Bonding	\$	95,000.00
2111-220-400-0000	Supplies and Materials	\$	270,000.00
2111-220-510-0000	Dues and Fees	\$	8,000.00
2111-220-599-0000	Other-Other Expenses	\$	20,000.00
			<b>\$ 17,500,882.18</b>

**230 Emergency Medical Services Program**

2111-230-420-0000	Operating Supplies - EMS	\$	135,000.00
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**Capital Outlay**

**760 Capital Outlay Program**

2111-760-700-0000	Capital Outlay	\$	165,000.00
2111-760-750-0000	Motor Vehicles	\$	-
			<b>\$ 165,000.00</b>

Violet Township

Appropriation Line Items		2026
<b>Debt Service</b>		
<b>820 Note Principal Payment Program</b>		
2111-820-820-0000	Other Debt Service - Apparatus Lease Payments	\$ 200,000.00
<b>Other Financing Uses</b>		
<b>910 Transfers Program</b>		
2111-910-910-0000	Transfer Out (to 2902 Wage/Benefits Stabilization)	\$ 350,000.00
	Transfer Out (to 3102 Bond Station 291)	\$ 344,000.00
	Transfer Out (to 4904 Capital Projects)	\$ -
	Transfer Out (to 3104 Bond Station 593)	\$ 1,105,444.37
	Transfer Out (Bond Station 594)	\$ -
	Transfer Out (to 4908 Capital Projects)	\$ 1,000,000.00
	Transfer Out (to 4911 Capital Projects - #593)	\$ -
		\$ 2,799,444.37
<b>EXPENDITURES TOTAL</b>		<b>\$ 21,258,426.97</b>
<b>CARRYOVER GOAL</b>		<b>\$ 4,586,141.22</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 8,407,619.65</b>
<b>FUND BALANCE ADJUSTMENT</b>		
<b>REVENUE</b>		<b>\$ 21,153,772.96</b>
FUND 2111	100 Property and Other Local Taxes	\$ 19,136,000.00
	200 Charges for Services	\$ 950,000.00
	511 Federal Funds	
	500 Intergovernmental	\$ 1,040,043.17
	800 Miscellaneous	\$ 27,729.79
	<b>Other Financing Sources</b>	\$ -
<b>TOTAL AVAILABLE RESOURCES</b>		<b>\$ 29,561,392.61</b>
<b>2191 SPECIAL LEVY FUND -</b>		
<b>Senior Programs</b>		
<i>5yr 0.2 mill levy approved 11/2022</i>		
<b>General Government</b>		
<b>190 Other</b>		
2191-190-500-0000	Other - Other Expenses	\$ 202,500.00
	Lancaster Transit	\$ 12,500.00
	Senior Center Grant	\$ 165,000.00
	Pickerington Food Pantry Grant	\$ 15,000.00
	Meals on Wheels Grant	\$ -
	Senior EMS Services	\$ 5,000.00
	Tax Collection Fees	\$ 5,000.00
<b>Capital Outlay</b>		
<b>760 Capital Outlay</b>		
2191-760-700-0000	Capital Outlay	\$ 39,550.00
<b>EXPENDITURES TOTAL</b>		<b>\$ 242,050.00</b>
<b>CARRYOVER GOAL</b>		<b>\$ 112,375.00</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 148,533.96</b>
<b>FUND BALANCE ADJUSTMENT</b>		
FUND 2191	<b>REVENUE</b>	<b>\$ 242,050.00</b>
	100 Property and Other Local Taxes	\$ 216,300.00
	500 Intergovernmental	\$ 25,750.00
<b>TOTAL AVAILABLE RESOURCES</b>		<b>\$ 390,583.96</b>

Appropriation Line Items

**2231 PERMISSIVE MOTOR  
VEHICLE LICENSE TAX FUND**

**Public Works**

**330 Highways**

2231-330-300-3324	Purchased Services	\$	235,000.00
		CARRYOVER GOAL	\$ 57,500.00
	<b>BEGINNING FUND BALANCE</b>	\$	<b>106,325.49</b>
	<b>FUND BALANCE ADJUSTMENT</b>		
FUND 2231	<b>REVENUE</b>	\$	<b>346,415.25</b>
	500 Intergovernmental	\$	346,415.25
	700 Earnings on Investments	\$	-
	<b>TOTAL AVAILABLE RESOURCES</b>	\$	<b>346,415.25</b>

**2401 SPECIAL ASSESSMENT -**

**Lighting**

**General Government**

**110 Administrative**

2401-110-314-0000	Tax Collection Fees	\$	10.00
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**Public Works**

**310 Lighting**

2401-310-351-0000	Electricity	\$	6,200.00
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	<b>EXPENDITURES TOTAL</b>	\$	<b>6,210.00</b>
		CARRYOVER GOAL	\$ 1,552.50
	<b>BEGINNING FUND BALANCE</b>	\$	<b>5,990.62</b>
	<b>FUND BALANCE ADJUSTMENT</b>		
FUND 2401	<b>REVENUE</b>	\$	<b>6,210.00</b>
	600 Special Assessments	\$	6,210.00
	<b>TOTAL AVAILABLE RESOURCES</b>	\$	<b>12,200.62</b>

**2402 SPECIAL ASSESSMENT -**

**Building Permits**

**General Government**

**130 Zoning Program**

2402-130-139-0000	Salaries	\$	21,000.00
2402-130-211-0000	Ohio Public Emp. Retirement System	\$	2,100.00
2402-130-213-0000	Medicare	\$	100.00
2402-130-220-0000	Insurance Benefits	\$	7,000.00
		\$	<b>30,200.00</b>

**190 Other**

2402-190-300-1515	Purchased Services Residential Permits	\$	250,000.00
2402-190-300-1516	Purchased Services Commercial Permits	\$	250,000.00
2402-190-300-1517	Purchased Services Commercial BBS	\$	15,000.00
2402-190-300-2080	Purchased Services CBO Fees	\$	20,000.00
2402-190-300-2181	Purchased Services Zoning Fees	\$	30,000.00
2402-190-300-2182	Purchased Services Plan Review	\$	235,000.00

	<b>EXPENDITURES TOTAL</b>	\$	<b>830,200.00</b>
		CARRYOVER GOAL	\$ 207,775.00

Violet Township

Appropriation Line Items

2026

	<b>BEGINNING FUND BALANCE</b>	\$	<b>695,497.91</b>
	<b>FUND BALANCE ADJUSTMENT</b>		
FUND 2402	<b>REVENUE</b>	\$	<b>830,450.00</b>
	300 Licenses, Permits and Fees - Residential	\$	265,225.00
	300 Licenses, Permits and Fees - Commercial	\$	265,225.00
	302 Commercial BBS	\$	15,000.00
	302 Zoning	\$	30,000.00
	302 Plan Review	\$	235,000.00
	399 CBO Fees	\$	20,000.00
	<b>TOTAL AVAILABLE RESOURCES</b>	\$	<b>1,525,947.91</b>

**2901 MISCELLANEOUS SPECIAL REVENUE - Wage and Benefits Stabilization /**

**General Government**

**110 Administrative**

	2901-110-190-0000 Other - Salaries	\$	-
	2901-330-190-0000 Other - Salaries (Highway)		
	<b>EXPENDITURES TOTAL</b>	\$	-
	<b>CARRYOVER GOAL</b>	\$	-
FUND 2901	<b>BEGINNING FUND BALANCE</b>	\$	<b>150,000.00</b>
	ESTIMATED TRANSFER IN (from 1000-910-910-0000)	\$	-
	ESTIMATED TRANSFER IN (from 2031-910-910-0000)	\$	-
	<b>TOTAL AVAILABLE RESOURCES</b>	\$	<b>150,000.00</b>

**2902 MISCELLANEOUS SPECIAL REVENUE - Wage and Benefits Stabilization F**

**Public Safety**

**220 Fire Protection Program**

	2902-220-190-0000 Other-Salaries	\$	310,000.00
	<b>EXPENDITURES TOTAL</b>	\$	<b>310,000.00</b>
	<b>CARRYOVER GOAL</b>	\$	<b>90,000.00</b>
FUND 2902	<b>BEGINNING FUND BALANCE</b>	\$	<b>1,866,852.99</b>
	ESTIMATED TRANSFER IN (from 2111-910-910-0000)	\$	360,000.00
	<b>TOTAL AVAILABLE RESOURCES</b>	\$	<b>2,226,852.99</b>

**2905 MISCELLANEOUS SPECIAL REVENUE - Reserve "Rainy Day" Fund**

**General Government**

**110 Administrative**

	2905-110-500-0000 Other (ORC5705.13)	\$	-
	<b>CARRYOVER GOAL</b>	\$	<b>37,500.00</b>
FUND 2905	<b>BEGINNING FUND BALANCE</b>	\$	<b>149,640.00</b>
	ESTIMATED TRANSFER IN (from 1000-910-910-0000)	\$	-
	<b>TOTAL AVAILABLE RESOURCES</b>	\$	<b>149,640.00</b>

**2907 MISCELLANEOUS SPECIAL REVENUE - Wage and Benefits Stabilization F**

**Public Works**

**330 Highways**

	2907-330-190-0000 Other - Salaries (Highway)	\$	-
	<b>EXPENDITURES TOTAL</b>	\$	-

Violet Township

Appropriation Line Items		2026	
		CARRYOVER GOAL	\$ 12,500.00
FUND 2901	<b>BEGINNING FUND BALANCE</b>	\$	<b>150,000.00</b>
	ESTIMATED TRANSFER IN <i>(from 2031-910-910-0000)</i>	\$	-
	<b>TOTAL AVAILABLE RESOURCES</b>	\$	<b>150,000.00</b>
<b>2908 MISCELLANEOUS SPECIAL REVENUE - CEDA</b>			
<b>Public Works</b>			
<b>390 Other Public Works</b>			
	2908-390-599-0000 Other - Other Expenses	\$	500,000.00
<b>Other Financing Uses</b>			
<b>910 Transters</b>			
	2908-910-910-0000 Transfer Out		
	<b>EXPENDITURES TOTAL</b>	\$	<b>500,000.00</b>
		CARRYOVER GOAL	\$ 175,000.00
FUND 2908	<b>BEGINNING FUND BALANCE</b>	\$	<b>2,036,217.50</b>
	500 ESTIMATED RESOURCES OTHER SOURCE	\$	900,000.00
	ESTIMATED TRANSFER IN <i>(from 1000-910-910-0000)</i>	\$	-
	<b>TOTAL AVAILABLE RESOURCES</b>	\$	<b>2,936,217.50</b>
<b>2909 MISCELLANEOUS SPECIAL REVENUE - Opioid Settlement</b>			
<b>Health</b>			
<b>490 Other</b>			
	2909-490-599-0000 Other - Other Expenses		
	<b>EXPENDITURES TOTAL</b>	\$	<b>-</b>
	<b>BEGINNING FUND BALANCE</b>	\$	<b>4,064.98</b>
	<b>FUND BALANCE ADJUSTMENT</b>		
	ESTIMATED RESOURCES OTHER SOURCE	\$	15,969.31
	<i>Distributor</i>	\$	7,153.41
	<i>Janssen</i>		
	<i>Teva</i>	\$	1,890.58
	<i>Allergan</i>	\$	1,888.09
	<i>CVS</i>	\$	3,272.47
	<i>Walgreens</i>	\$	1,635.04
	<i>Walmart</i>	\$	129.72
	<i>McKinsey</i>		
FUND 2909	ESTIMATED TRANSFER IN <i>(from 1000-910-910-0000)</i>	\$	-
	<b>TOTAL AVAILABLE RESOURCES</b>	\$	<b>20,034.29</b>
<b>3101 GENERAL BOND/NOTE RETIREMENT - Highway Facility</b>			
<b>Debt Service</b>			
<b>810 Bond Principal Payment</b>			
	3101-810-810-0000 Principal Payments-Bonds	\$	185,000.00
	3101-820-820-0000 Principal Payments-Note (OPWC)	\$	41,565.32
<b>830 Interest</b>			
	3101-830-830-0000 Interest Payments	\$	18,910.00
	<b>EXPENDITURES TOTAL</b>	\$	<b>245,475.32</b>
FUND 3101	<b>BEGINNING FUND BALANCE</b>	\$	<b>30,872.18</b>
	ESTIMATED TRANSFER IN <i>(from 2031-910-910-0000)</i>	\$	245,475.32

Appropriation Line Items		2026	
		<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 276,347.50</b>
<b>3102 GENERAL BOND/NOTE RETIREMENT - Fire #591</b>			
<b>Debt Service</b>			
<b>810 Bond Principal Payment</b>			
	3102-810-810-0000	Principal Payments-Bonds	\$ 290,000.00
<b>830 Interest</b>			
	3102-830-830-0000	Interest Payments	\$ 53,263.10
<b>840 Debt Services</b>			
	3102-840-840-0000	Fiscal Charges	
<b>Other Financing Uses</b>			
<b>990 Other Financing Uses</b>			
	3102-990-940-0000	Payment to Refunded Bond Escrow Agent	
		<b>EXPENDITURES TOTAL</b>	<b>\$ 343,263.10</b>
<b>FUND 3102</b>		<b>BEGINNING FUND BALANCE</b>	<b>\$ 2,979.25</b>
		<b>Sale of Bonds</b>	
		ESTIMATED TRANSFER IN <i>(from 2111-910-910-0000)</i>	\$ 344,000.00
		<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 346,979.25</b>
<b>3103 GENERAL BOND/NOTE RETIREMENT - Wigwam</b>			
<b>Debt Service</b>			
<b>810 Bond Principal Payment</b>			
	3103-810-810-0000	Principal Payments-Bonds	\$ 142,329.38
<b>830 Interest</b>			
	3103-830-830-0000	Interest Payments	\$ 84,658.75
<b>840 Fiscal Charges</b>			
	3103-840-840-0000	Fiscal Charges	\$ -
<b>850 Discount on Debt</b>			
	3103-850-850-0000	Discount on Debt	\$ -
		<b>EXPENDITURES TOTAL</b>	<b>\$ 226,988.13</b>
<b>FUND 3103</b>		<b>BEGINNING FUND BALANCE</b>	<b>\$ 117,853.32</b>
		<b>Sale of Bonds</b>	<b>\$ -</b>
		ESTIMATED TRANSFER IN <i>(from 1000-910-910-0000)</i>	\$ 226,988.13
		<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 344,841.45</b>
<b>3104 GENERAL BOND/NOTE RETIREMENT - Fire #593</b>			
<b>Debt Service</b>			
<b>810 Bond Principal Payment</b>			
	3102-810-810-0000	Principal Payments-Bonds	\$ 390,000.00
<b>830 Interest</b>			
	3102-830-830-0000	Interest Payments	\$ 506,376.41
<b>840 Debt Services</b>			
	3102-840-840-0000	Fiscal Charges	\$ 209,067.96
		<b>EXPENDITURES TOTAL</b>	<b>\$ 1,105,444.37</b>
<b>FUND 3104</b>		<b>BEGINNING FUND BALANCE</b>	<b>\$ -</b>
		<b>Sale of Bonds</b>	

Violet Township

Appropriation Line Items		2026
ESTIMATED TRANSFER IN <i>(from 2111-910-910-0000)</i>		\$ 1,105,444.37
<b>TOTAL AVAILABLE RESOURCES</b>		<b>\$ 1,105,444.37</b>
<b>4902 MISCELLANEOUS CAPITAL PROJECTS - ODOT Brice Road (est. 21)</b>		
<b>Capital Outlay</b>		
<b>760 Capital Outlay</b>		
4902-760-790-0000	Other-Capital Outlay	
FUND 4902	<b>BEGINNING FUND BALANCE</b>	
	ESTIMATED TRANSFER IN	
		<b>TOTAL AVAILABLE RESOURCES</b>
<b>4908 MISCELLANEOUS CAPITAL PROJECTS - Fire (est. 22)</b>		
<b>Capital Outlay</b>		
<b>760 Capital Outlay</b>		
4908-760-700-0000	Other-Capital Outlay	\$ 750,000.00
FUND 4902	<b>BEGINNING FUND BALANCE</b>	<b>\$ 327,407.49</b>
	ESTIMATED TRANSFER IN <i>(from 2111-910-910-0000)</i>	\$ 750,000.00
		<b>TOTAL AVAILABLE RESOURCES</b> \$ <b>1,077,407.49</b>
<b>4909 135th GA HB2 Event Center (est. 24)</b>		
<b>Capital Outlay</b>		
<b>760 Capital Outlay</b>		
4909-760-700-0000	Other-Capital Outlay	\$ -
FUND 4902	<b>BEGINNING FUND BALANCE</b>	\$ -
	500 STATE RESOURCES	
	ESTIMATED TRANSFER IN <i>(from 1000-910-910-0000)</i>	\$ -
		<b>TOTAL AVAILABLE RESOURCES</b> \$ -
<b>4910 135th GA HB2 Performing Arts Center Finish Upgrade and Modernizati</b>		
<b>Capital Outlay</b>		
<b>760 Capital Outlay</b>		
4910-760-700-0000	Other-Capital Outlay	\$ -
FUND 4902	<b>BEGINNING FUND BALANCE</b>	\$ -
	500 STATE RESOURCES	
	ESTIMATED TRANSFER IN <i>(from 1000-910-910-0000)</i>	\$ -
		<b>TOTAL AVAILABLE RESOURCES</b> \$ -

**VIOLET TOWNSHIP BOARD OF TRUSTEES  
FAIRFIELD COUNTY, OHIO**

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**RESOLUTION NO. 2025-0917-04  
Establishment of Fund 4911 Capital Project Fire Station 593**

**Whereas**, the Ohio Revised Code 5705.13(C) permits Violet Township, as a taxing authority of a subdivision, to establish a capital projects fund for the purpose of accumulating resources for the acquisition, construction, or improvement of fixed assets of the subdivision; and

**Whereas**, Violet Township intends to acquire, construct, or improve necessary land and construction costs for an additional fire station #593 to be located at 13407 Yarmouth Rd., Pickerington, Fairfield County, Ohio 43147; and

**Whereas**, Violet Township has identified Fund 4911 as the source of the money to be used to acquire, construct, or improve the fixed assets of the Fire Department Station 593; and

**Whereas**, no more than \$9,000,000.00 shall be accumulated over the next ten (10) years.

**Now therefore**, be it resolved by the Board of Trustees of Violet Township, Fairfield County, Ohio, at least two-thirds of all members concurring the following fund shall be created:

**The Capital Project Fund 4911 Fire Station 593**

Motion for adoption made by Trustee: Dunlap

Seconded by Trustee: Sanders, this 17<sup>th</sup> day of September in the year 2025.

Roll call vote: YES: 3 NO: 0 ABSTENTIONS: 0

Violet Township Board of Trustees,

Terry J. Dunlap, Sr.  
Terry J. Dunlap, Sr., Trustee

Darrin Morhollen  
Darrin Morhollen, Trustee

Lori Sanders  
Lori Sanders, Trustee

*This Resolution represents a complete and accurate statement as to the actions taken by the Board of Trustees.*

Attest: Vanessa Niekamp  
Vanessa Niekamp, Fiscal Officer

### OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Walnut Township L.S.D.

Submitted By: JILL BRADFORD

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

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

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

\_\_\_\_\_  
\_\_\_\_\_

Budget Commission:

\_\_\_\_\_

**UNOFFICIAL**

# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
(001-0000) General Fund *	\$6,017,162.82	\$0.00	\$511,886.17	\$5,505,276.65	\$8,284,127.00	\$652,823.00	\$0.00	\$2,672,601.00	\$11,609,551.00	\$17,114,827.65	\$15,463,303.17	\$1,651,524.48	
<b>Special Revenue Fund</b>													
018 Public School Support	\$20,497.62	\$0.00	\$0.00	\$20,497.62	\$0.00	\$0.00	\$0.00	\$20,100.00	\$20,100.00	\$40,597.62	\$11,250.00	\$29,347.62	
019 Teen Eco Summit Project Grant	\$752.04	\$0.00	\$0.00	\$752.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$752.04	\$748.00	\$4.04	
035 Termination Benefits (old 022)	\$34,408.69	\$0.00	\$0.00	\$34,408.69	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$64,408.69	\$27,600.00	\$36,808.69	
200 Student Activity Fund	\$48,657.05	\$0.00	\$283.68	\$48,373.37	\$0.00	\$0.00	\$0.00	\$38,406.48	\$38,406.48	\$86,779.85	\$33,833.68	\$52,946.17	
300 Athletic Fund	\$120,691.25	\$0.00	\$11,917.65	\$108,773.60	\$0.00	\$0.00	\$0.00	\$132,452.17	\$132,452.17	\$241,225.77	\$159,367.65	\$81,858.12	
451 Data Communications Support - One Net	\$778.14	\$0.00	\$0.00	\$778.14	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,778.14	\$3,600.00	\$1,178.14	

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

009 Uniform Supplies Fund	\$93,900.95	\$0.00	\$2,298.21	\$91,602.74	\$0.00	\$0.00	\$0.00	\$16,150.00	\$16,150.00	\$107,752.74	\$41,298.21	\$66,454.53	
<b>Internal Service Fund</b>													
007 Donations/Trust Fund	\$154,345.97	\$0.00	\$0.00	\$154,345.97	\$0.00	\$0.00	\$0.00	\$58,800.00	\$58,800.00	\$213,145.97	\$49,000.00	\$164,145.97	
024 Employee Benefits Self Insurance	\$159,111.33	\$0.00	\$159,111.33	\$0.00	\$0.00	\$0.00	\$0.00	\$2,146,111.50	\$2,146,111.50	\$2,146,111.50	\$2,146,111.33	\$0.17	
<b>Fiduciary Fund</b>													
022 Tournament Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00	\$6,000.00	\$1,000.00	
<b>Total All Funds</b>	\$10,395,994.26	\$0.00	\$1,319,591.17	\$9,076,403.09	\$8,284,127.00	\$652,823.00	\$0.00	\$11,213,153.42	\$20,150,103.42	\$29,226,506.51	\$26,037,277.39	\$3,189,229.12	

**FY26 AMENDED APPROPRIATION RESOLUTION  
WALNUT TOWNSHIP LOCAL SCHOOL BOARD OF EDUCATION  
REV. CODE SEC. 5705.38**

The Board of Education of the Walnut Township Local School District, Fairfield County, Ohio, met in Regular session on the 11th day of December, 2025, at the Elementary School Library with the following members present:

- Ms. King - *yes*
- Mr. Severance - *yes*
- Mr. Everitt - *yes*
- Mrs. Levacy - *yes*
- Mrs. Popo - absent

Mr. Severance moved the adoption of the following Resolution:

BE IT RESOLVED by the Board of Education of the Walnut Township 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 follows, viz:

**Fiscal Year 2026**

**Appropriation Recap Report**

Governmental Fund Type	Total Appropriation	Prior FY Carry Over	Appropriations
<b>General Fund</b>			
001 GENERAL	\$ 14,951,417.00	\$ 511,886.17	\$ 15,463,303.17
<b>Total for General Fund</b>	<b>\$ 14,951,417.00</b>	<b>\$ 511,886.17</b>	<b>\$ 15,463,303.17</b>
<b>Special Revenue</b>			
006 FOOD SERVICE	\$ 399,000.00	\$ 214.13	\$ 399,214.13
007 SPECIAL TRUST	\$ 49,000.00	\$ 0.00	\$ 49,000.00
018 PUBLIC SCHOOL SUPPORT	\$ 11,250.00	\$ 0.00	\$ 11,250.00
019 OTHER GRANT	\$ 748.00	\$ 0.00	\$ 748.00
035 TERMINATION BENEFITS - HB426	\$ 27,600.00	\$ 0.00	\$ 27,600.00
200 STUDENT MANAGED ACTIVITY	\$ 33,550.00	\$ 283.68	\$ 33,833.68
300 DISTRICT MANAGED ACTIVITY	\$ 147,450.00	\$ 11,917.65	\$ 159,367.65
451 DATA COMMUNICATION FUND	\$ 3,600.00	\$ 0.00	\$ 3,600.00
499 MISCELLANEOUS STATE GRANT FUND	\$ 141.80	\$ 0.00	\$ 141.80
516 IDEA, PART B SPECIAL EDUCATION, ASSISTANCE FOR ALL CHILDREN	\$ 128,000.00	\$ 0.00	\$ 128,000.00
572 TITLE I DISADVANTAGED CHILDREN	\$ 103,000.00	\$ 0.00	\$ 103,000.00
584 TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT	\$ 10,000.00	\$ 0.00	\$ 10,000.00
587 IDEA PART B, SPECIAL EDUCATION, ASSISTANCE FOR ALL CHILDREN	\$ 1,500.00	\$ 0.00	\$ 1,500.00
590 IMPROVING TEACHER QUALITY	\$ 19,000.00	\$ 225.00	\$ 19,225.00
599 MISCELLANEOUS FED. GRANT FUND	\$ 29,000.00	\$ 0.00	\$ 29,000.00
<b>Total for Special Revenue</b>	<b>\$ 962,839.80</b>	<b>\$ 12,640.46</b>	<b>\$ 975,480.26</b>
<b>Capital Projects</b>			
003 PERMANENT IMPROVEMENT	\$ 204,000.00	\$ 8,760.00	\$ 212,760.00
070 CAPITAL PROJECTS	\$ 6,567,429.42	\$ 624,895.00	\$ 7,192,324.42
<b>Total for Capital Projects</b>	<b>\$ 6,771,429.42</b>	<b>\$ 633,655.00</b>	<b>\$ 7,405,084.42</b>
<b>Total for Governmental Fund Type</b>	<b>\$ 22,685,686.22</b>	<b>\$ 1,158,181.63</b>	<b>\$ 23,843,867.85</b>
<b>Proprietary Fund Type</b>			
<b>Enterprise</b>			
009 UNIFORM SCHOOL SUPPLIES	\$ 39,000.00	\$ 2,298.21	\$ 41,298.21
<b>Total for Enterprise</b>	<b>\$ 39,000.00</b>	<b>\$ 2,298.21</b>	<b>\$ 41,298.21</b>
<b>Internal Service</b>			
024 EMPLOYEE BENEFITS SELF INS.	\$ 1,987,000.00	\$ 159,111.33	\$ 2,146,111.33
<b>Total for Internal Service</b>	<b>\$ 1,987,000.00</b>	<b>\$ 159,111.33</b>	<b>\$ 2,146,111.33</b>
<b>Total for Proprietary Fund Type</b>	<b>\$ 2,026,000.00</b>	<b>\$ 161,409.54</b>	<b>\$ 2,187,409.54</b>
<b>Fiduciary Fund Type</b>			
<b>Custodial Fund</b>			
022 DISTRICT CUSTODIAL	\$ 6,000.00	\$ 0.00	\$ 6,000.00
<b>Total for Custodial Fund</b>	<b>\$ 6,000.00</b>	<b>\$ 0.00</b>	<b>\$ 6,000.00</b>
<b>Total for Fiduciary Fund Type</b>	<b>\$ 6,000.00</b>	<b>\$ 0.00</b>	<b>\$ 6,000.00</b>
<b>Grand Total All Funds</b>	<b>\$ 24,717,686.22</b>	<b>\$ 1,319,591.17</b>	<b>\$ 26,037,277.39</b>

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

Vote:

Ms. King *yes*

Mr. Severance *yes*

Mr. Everitt *yes*

Mrs. Levacy *yes*

Mrs. Popo *absent*

CERTIFICATE  
(O.R.C. 5705.412)

RE: FY26 Amended Appropriations

IT IS HEREBY CERTIFIED that the Walnut Township 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 of 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 years is greater.

DATED: 12/11/25

BY: *Jill Madf*

Treasurer

BY: *K. Madubach*

Superintendent of Schools

BY: *Carol A. King*

President, Board of Education

# Report Options

**Report Generated By:** fwt\_bradford

**Report Generated On:** 12/29/25 12:37 PM

## Report Parameters

**Page Size** LETTER  
**Page Orientation** LANDSCAPE  
**Output Format** PDF  
**Template Name** Amended Official Certificate of Estimated Resources  
**Suppress Detail** false  
**Show Options** true

## Query Parameters

(certificateReportType) Certificate Report Types AMDCERT\_Detail  
(principalAmounts) Principal Amounts []  
(excludes) Excludes []  
(includeAsOther) Included as Other []  
(advancesNotRepaid) Advances Not Repaid []

## WALNUT TOWNSHIP LOCAL SCHOOLS

### Amended Official Certificate of Estimated Resources

Rev. Code Sec. 5705.36

	Fund	Unencumbered Balance July 1	Taxes	Other Sources	Total
<b>Governmental Fund Type</b>					
<b>General Fund</b>					
	001 0000 GENERAL FUND	\$ 5,505,276.65	\$ 8,936,950.00	\$ 2,672,601.00	\$ 17,114,827.65
	<b>Total:</b>	<b>\$ 5,505,276.65</b>	<b>\$ 8,936,950.00</b>	<b>\$ 2,672,601.00</b>	<b>\$ 17,114,827.65</b>
<b>Special Revenue</b>					
	006 0000 LUNCHROOM FUND	\$ 352.20	\$ 0.00	\$ 428,500.00	\$ 428,852.20
	007 9208 KELLER MEMORIAL FUND	\$ 290.00	\$ 0.00	\$ 0.00	\$ 290.00
	007 9209 HIGH SCHOOL PARKING FUND	\$ 2,562.02	\$ 0.00	\$ 300.00	\$ 2,862.02
	007 9210 TRACK MAINTENANCE FUND	\$ 25,967.89	\$ 0.00	\$ 0.00	\$ 25,967.89
	007 9211 MOOSE LODGE SCHOLARSHIP FUND	\$ 30,958.31	\$ 0.00	\$ 25,000.00	\$ 55,958.31
	007 9212 AMVETS POST 51 SCHOLARSHIP	\$ 35,231.23	\$ 0.00	\$ 33,000.00	\$ 68,231.23
	007 9213 LYDIA DUPLER SCHOLARSHIP FUND	\$ 57,580.00	\$ 0.00	\$ 500.00	\$ 58,080.00
	007 9991 UNCLAIMED MONIES FUND	\$ 1,756.52	\$ 0.00	\$ 0.00	\$ 1,756.52
	018 9010 ELEMENTARY PRINCIPAL'S FUND	\$ 13,781.60	\$ 0.00	\$ 6,250.00	\$ 20,031.60
	018 9030 H.S. PRINCIPAL'S FUND	\$ 1,646.81	\$ 0.00	\$ 1,850.00	\$ 3,496.81
	018 9050 H.S. PRINCIPAL'S WHITE CHRISTMAS	\$ 5,069.21	\$ 0.00	\$ 12,000.00	\$ 17,069.21
	019 9021 TEEN ECO SUMMIT PROJECT GRANT	\$ 748.00	\$ 0.00	\$ 0.00	\$ 748.00
	019 9022 FC RETIRED TEACHERS GRANT - SCHROEDER	\$ 4.04	\$ 0.00	\$ 0.00	\$ 4.04
	035 0000 SEVERANCE FUND	\$ 34,408.69	\$ 0.00	\$ 30,000.00	\$ 64,408.69
	200 9250 SPANISH CLUB	\$ 732.03	\$ 0.00	\$ 165.00	\$ 897.03
	200 9610 STUDENT COUNCIL-HIGH SCHOOL	\$ 5,734.67	\$ 0.00	\$ 2,965.00	\$ 8,699.67
	200 9611 STUDENT COUNCIL-ELEMENTARY	\$ 1,957.29	\$ 0.00	\$ 1,650.00	\$ 3,607.29
	200 9612 STUDENT COUNCIL-JR. HIGH	\$ 834.82	\$ 0.00	\$ 1,880.00	\$ 2,714.82
	200 9613 PROM ACCOUNT	\$ 761.21	\$ 0.00	\$ 5,216.49	\$ 5,977.70
	200 9615 ART CLUB	\$ 3,165.17	\$ 0.00	\$ 930.00	\$ 4,095.17
	200 9616 SIGN LANGUAGE	\$ 1,491.49	\$ 0.00	\$ 530.00	\$ 2,021.49
	200 9690 CLASS OF 2020	\$ 1,500.00	\$ 0.00	\$ 0.00	\$ 1,500.00
	200 9691 CLASS OF 2021	\$ 348.18	\$ 0.00	\$ 0.00	\$ 348.18
	200 9692 CLASS OF 2022	\$ 5,708.69	\$ 0.00	\$ 0.00	\$ 5,708.69
	200 9693 CLASS OF 2023	\$ 7,255.81	\$ 0.00	\$ 0.00	\$ 7,255.81
	200 9694 CLASS OF 2024	\$ 4,303.72	\$ 0.00	\$ 0.00	\$ 4,303.72
	200 9695 CLASS OF 2025	\$ 2,921.60	\$ 0.00	\$ 0.00	\$ 2,921.60
	200 9696 CLASS OF 2026	\$ 4,669.96	\$ 0.00	\$ 15,991.88	\$ 20,661.84
	200 9697 CLASS OF 2027	\$ 1,747.10	\$ 0.00	\$ 1,335.11	\$ 3,082.21
	200 9698 CLASS OF 2028	\$ 2,868.72	\$ 0.00	\$ 5,760.00	\$ 8,628.72
	200 9699 CLASS OF 2029	\$ 0.00	\$ 0.00	\$ 1,600.00	\$ 1,600.00
	200 9710 HONOR SOCIETY	\$ 1,265.81	\$ 0.00	\$ 383.00	\$ 1,648.81
	200 9711 HS QUIZ TEAM	\$ 1,107.10	\$ 0.00	\$ 0.00	\$ 1,107.10
	300 9134 BAND	\$ 3,024.73	\$ 0.00	\$ 0.00	\$ 3,024.73

## WALNUT TOWNSHIP LOCAL SCHOOLS

### Amended Official Certificate of Estimated Resources

Rev. Code Sec. 5705.36

	Fund	Unencumbered Balance July 1	Taxes	Other Sources	Total
	300 9137 CHORUS	\$ 1,708.35	\$ 0.00	\$ 0.00	\$ 1,708.35
	300 9500 ATHLETIC	\$ 0.00	\$ 0.00	\$ 53,000.00	\$ 53,000.00
	300 9501 CROSS COUNTRY-FUNDRAISER	\$ 7,271.54	\$ 0.00	\$ 0.00	\$ 7,271.54
	300 9502 BASEBALL-FUNDRAISER	\$ 31,859.82	\$ 0.00	\$ 1,000.00	\$ 32,859.82
	300 9503 SOFTBALL-FUNDRAISER	\$ 3,131.17	\$ 0.00	\$ 2,400.00	\$ 5,531.17
	300 9504 TRACK-FUNDRAISER	\$ 15,013.68	\$ 0.00	\$ 7,077.17	\$ 22,090.85
	300 9505 VOLLEYBALL-FUNDRAISER	\$ 11,644.92	\$ 0.00	\$ 8,900.00	\$ 20,544.92
	300 9506 HS FOOTBALL-FUNDRAISER	\$ 2,638.26	\$ 0.00	\$ 4,250.00	\$ 6,888.26
	300 9507 GIRLS BASKETBALL-FUNDRAISER	\$ 10,799.68	\$ 0.00	\$ 24,000.00	\$ 34,799.68
	300 9508 BOYS BASKETBALL-FUNDRAISER	\$ 3,679.71	\$ 0.00	\$ 2,725.00	\$ 6,404.71
	300 9509 GOLF-FUNDRAISER	\$ 1,467.34	\$ 0.00	\$ 500.00	\$ 1,967.34
	300 9510 SOCCER-FUNDRAISER	\$ 118.36	\$ 0.00	\$ 0.00	\$ 118.36
	300 9511 WRESTLING FUNDRAISER	\$ 2,132.49	\$ 0.00	\$ 1,900.00	\$ 4,032.49
	300 9516 JH FOOTBALL-FUNDRAISER	\$ 927.65	\$ 0.00	\$ 0.00	\$ 927.65
	300 9553 H.S. CHEERLEADER	\$ 2,571.32	\$ 0.00	\$ 18,675.00	\$ 21,246.32
	300 9590 ATH. BEVERAGE CONTRACT	\$ 7,058.00	\$ 0.00	\$ 1,000.00	\$ 8,058.00
	300 9680 YEARBOOK	\$ 3,726.58	\$ 0.00	\$ 7,025.00	\$ 10,751.58
	451 9217 CONNECTIVITY-META	\$ 778.14	\$ 0.00	\$ 4,000.00	\$ 4,778.14
	499 9320 OHIO ATTORNEY GENERAL-SAFETY GRANT	\$ 63.86	\$ 0.00	\$ 0.00	\$ 63.86
	499 9321 OHIO SCHOOL SAFETY TRAINING GRANT FY21	\$ 77.94	\$ 0.00	\$ 0.00	\$ 77.94
	516 9225 IDEA PART B GRANTS	\$ (92,212.95)	\$ 0.00	\$ 92,212.95	\$ 0.00
	516 9226 IDEA PART B GRANTS	\$ 0.00	\$ 0.00	\$ 128,000.00	\$ 128,000.00
	572 9225 TITLE I DISADVANTAGED CHILDREN	\$ (7,387.34)	\$ 0.00	\$ 30,877.36	\$ 23,490.02
	572 9226 TITLE I DISADVANTAGED CHILDREN	\$ 0.00	\$ 0.00	\$ 101,306.61	\$ 101,306.61
	584 9226 TITLE IV, PART A, STUDENT SUPPORT AND	\$ 0.00	\$ 0.00	\$ 10,000.00	\$ 10,000.00
	587 9225 IDEA PRESCHOOL-HANDICAPPED	\$ (1,430.56)	\$ 0.00	\$ 1,430.56	\$ 0.00
	587 9226 IDEA PRESCHOOL-HANDICAPPED	\$ 0.00	\$ 0.00	\$ 1,500.00	\$ 1,500.00
	590 9225 FY25 II-A IMPROVING TEACHER QUALITY	\$ (4,113.20)	\$ 0.00	\$ 4,113.20	\$ 0.00
	590 9226 FY26 II-A IMPROVING TEACHER QUALITY	\$ 0.00	\$ 0.00	\$ 19,225.00	\$ 19,225.00
	599 9324 SMALL RURAL SCHOOL ACHIEVEMENT GRANT	\$ (35,366.59)	\$ 0.00	\$ 64,366.59	\$ 29,000.00
	<b>Total:</b>	<b>\$ 227,912.79</b>	<b>\$ 0.00</b>	<b>\$ 1,165,290.92</b>	<b>\$ 1,393,203.71</b>
<b>Capital Projects</b>					
	003 0000 PERMANENT IMPROVEMENT	\$ 138,818.62	\$ 0.00	\$ 100,000.00	\$ 238,818.62
	003 9000 PERMANENT IMPROVEMENT - 1:1 PROJECT	\$ 171,650.36	\$ 0.00	\$ 150,000.00	\$ 321,650.36
	003 9001 PERMANENT IMPROVEMENT - HVAC PROJECT	\$ 524.98	\$ 0.00	\$ 0.00	\$ 524.98
	070 9000 CAPITAL PROJECTS	\$ 119,616.95	\$ 0.00	\$ 256,000.00	\$ 375,616.95
	070 9100 CAPITAL PROJECTS - ROOF REPLACEMENT	\$ 0.00	\$ 0.00	\$ 4,700,000.00	\$ 4,700,000.00
	070 9225 HS EXTERIOR PHASE I CAPITAL PROJECT	\$ 1,671,000.00	\$ 0.00	\$ 0.00	\$ 1,671,000.00
	070 9226 CAPITAL PROJECTS - PHASE II	\$ 1,150,000.00	\$ 0.00	\$ 0.00	\$ 1,150,000.00

**WALNUT TOWNSHIP LOCAL SCHOOLS**  
**Amended Official Certificate of Estimated Resources**

Rev. Code Sec. 5705.36

	<b>Fund</b>	<b>Unencumbered Balance July 1</b>	<b>Taxes</b>	<b>Other Sources</b>	<b>Total</b>
<b>Total:</b>		<b>\$ 3,251,610.91</b>	<b>\$ 0.00</b>	<b>\$ 5,206,000.00</b>	<b>\$ 8,457,610.91</b>
<b>Proprietary Fund Type</b>					
<b>Enterprise</b>					
	009 0000 UNIFORM SCHOOL SUPPLIES	\$ 91,602.74	\$ 0.00	\$ 16,150.00	\$ 107,752.74
<b>Total:</b>		<b>\$ 91,602.74</b>	<b>\$ 0.00</b>	<b>\$ 16,150.00</b>	<b>\$ 107,752.74</b>
<b>Internal Service</b>					
	024 0000 SELF INSURANCE FUND	\$ 0.00	\$ 0.00	\$ 2,146,111.50	\$ 2,146,111.50
<b>Total:</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 2,146,111.50</b>	<b>\$ 2,146,111.50</b>
<b>Fiduciary Fund Type</b>					
<b>Custodial Fund</b>					
	022 9500 TOURNAMENT FUND	\$ 0.00	\$ 0.00	\$ 7,000.00	\$ 7,000.00
<b>Total:</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 7,000.00</b>	<b>\$ 7,000.00</b>

<b>Grand Totals:</b>	<b>\$ 9,076,403.09</b>	<b>\$ 8,936,950.00</b>	<b>\$ 11,213,153.42</b>	<b>\$ 29,226,506.51</b>
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# OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026

Taxing Authority: Workforce Innovation

Submitted By: Lori Hampshire

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$4,346.01	\$0.00	\$2,349,501.00	<b>\$2,353,847.01</b>
<b>Total All Funds</b>	\$4,346.01	\$0.00	\$2,349,501.00	<b>\$2,353,847.01</b>

Angel Conrad - Economic Development,  
Workforce Innovation

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Budget Commission:

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# Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 01/26/26

Fiscal Year: 2026  
Taxing Authority: Workforce Innovation  
Submitted By: Lori Hampshire

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
<b>General Fund</b>													
7831 - General	\$4,346.01	\$0.00	\$0.00	\$4,346.01	\$0.00	\$0.00	\$0.00	\$2,349,501.00	\$2,349,501.00	\$2,353,847.01	\$2,337,501.00	\$16,346.01	
<b>Total All Funds</b>	\$4,346.01	\$0.00	\$0.00	\$4,346.01	\$0.00	\$0.00	\$0.00	\$2,349,501.00	\$2,349,501.00	\$2,353,847.01	\$2,337,501.00	\$16,346.01	

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
<b>TOTAL TAX COLLECTION FUNDS</b>		<b>11,036,926.78</b>					<b>11,036,926.78</b>		<b>11,036,926.78</b>		<b>11,036,926.78</b>
<b>MAJOR CRIMES</b>											
<del>774</del>	MCU JAG GRANT	-					-	-	-	-	-
<del>765</del>	MCU DRUG LAW ENFORC GRANT	-					-	-	-	-	-
✓7594	MCU PROJECT INCOME	8,773.96					8,773.96	10,500.00	19,273.96	16,550.00	2,723.96
✓7619	MCU FED EQUITABLE SHARING PROG	30,704.50					30,704.50	10,000.00	40,704.50	33,000.00	7,704.50
✓7829	MCIU JAG GRANT	13,319.84			(20,123.47)		(6,803.63)	12,000.00	5,196.37	4,620.00	576.37
✓7830	MCIU DRUG LAW ENFORC GRANT	144,114.62			(50,000.00)		94,114.62	156,310.55	250,425.17	177,000.00	73,425.17
✓7844	MCU LAW ENFRMNT DIV PRG GRNT	59,101.21					59,101.21	75,000.00	134,101.21	91,000.00	43,101.21
<del>7845</del>	OPERATING TASK FORCE PROGRAM	-					-	-	-	-	-
✓7858	MCU COAP PROG GRANT	85,203.23			(248,334.95)		(163,131.72)	850,000.00	686,868.28	686,100.00	768.28
✓7864	MCU RECOVERY OHIO GRANT	135,969.68			(110,000.00)		25,969.68	245,100.00	271,069.68	239,200.00	31,869.68
<del>7892</del>	MCU COVID-19 SUPPLEMNT GRNT	-					-	-	-	-	-
✓7892	MCU AMR RESC PLN-OCJS GRNT	7,115.28					7,115.28	-	7,115.28	2,000.00	5,115.28
✓7911	MCU VIOLENT CRIMES REDUCTION	-					-	78,000.00	78,000.00	78,000.00	-
<b>TOTAL MAJOR CRIMES</b>		<b>484,302.32</b>			<b>(428,458.42)</b>		<b>55,843.90</b>	<b>1,436,910.55</b>	<b>1,492,754.45</b>	<b>1,327,470.00</b>	<b>165,284.45</b>
<b>SOIL AND WATER</b>											
✓7026	SOIL AND WATER	209,985.94					209,985.94	718,788.00	928,773.94	804,843.00	123,930.94
<b>TOTAL SOIL AND WATER</b>		<b>209,985.94</b>					<b>209,985.94</b>	<b>718,788.00</b>	<b>928,773.94</b>	<b>804,843.00</b>	<b>123,930.94</b>
<b>AIRPORT</b>											
7800	AIRPORT OPERATIONS	498,105.39				173,496.39	324,609.00	1,020,150.00	1,344,759.00	1,066,700.00	278,059.00
7802	AIRPORT FAA CARES ACT GRANT	-					-	-	-	-	-
7803	AIRPORT FAA CRONA RSP&RLF SUPP	-					-	-	-	-	-
7804	AIRPORT FAA RESCUE GRANT	-					-	-	-	-	-
<b>TOTAL AIRPORT</b>		<b>498,105.39</b>				<b>173,496.39</b>	<b>324,609.00</b>	<b>1,020,150.00</b>	<b>1,344,759.00</b>	<b>1,066,700.00</b>	<b>278,059.00</b>
<b>WORKFORCE INNM OPP ACT 20/21</b>											
7831	WRKFCE INN OPP ACT 20/21	4,346.01					4,346.01	2,349,501.00	2,353,847.01	2,337,501.00	16,346.01
<b>TOTAL WORKFORCE INNM OPP ACT 20/21</b>		<b>4,346.01</b>					<b>4,346.01</b>	<b>2,349,501.00</b>	<b>2,353,847.01</b>	<b>2,337,501.00</b>	<b>16,346.01</b>
<b>PORT AUTHORITY</b>											
7865	FF CNTY PORT AUTHORITY	-					-	150,000.00	150,000.00	80,000.00	70,000.00
<b>TOTAL PORT AUTHORITY</b>		<b>-</b>					<b>-</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>80,000.00</b>	<b>70,000.00</b>
<b>MISCELLANEOUS FUNDS</b>											
7016	COUNTY HOTEL LODGING	10,650.04					10,650.04	-	10,650.04	-	10,650.04
7142	PAYROLL AGENCY	891,745.78					891,745.78	-	891,745.78	-	891,745.78

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