



A G E N D A

OFFICE OF COUNTY AUDITOR

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

Regular Meeting of the Fairfield County Budget Commission

October 27, 2025, 8:30 a.m.

108 North High Street

Lancaster, Ohio

A. Welcome & Pledge of Allegiance

B. Public Comments

C. Approval of Minutes of *September 29, 2025*

Motion for the Approval of Minutes of September 29, 2025

D. Review of Action Items

E. Resolutions, Voting List

10.27.2025.a: A resolution to approve and sign the Official Certificates of Estimated Resources for multiple taxing districts and to update Schedule A's as attached.

F. Open Items

G. Next Regular Meeting – Monday, November 24, 2025, 8:30 a.m.

H. Adjourn

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Regular Meeting of the Fairfield County Budget Commission

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

108 North High Street

Lancaster, Ohio

A. Welcome & Pledge of Allegiance & Announcements

Attending were Jim Bahnsen (County Treasurer) and Carri Brown (County Auditor). Kyle Witt (County Prosecutor) was excused. Bart Hampson, Budget Officer of the Board of County Commissioners also attended.

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 August 4, 2025

Motion for the Approval of Minutes of August 25, 2025

The minutes were provided to Budget Commission members by email and were available during the meeting. Minutes are also posted on the website.

On the motion of Jim Bahnsen and the second of Carri Brown, the Budget Commission voted to approve the minutes of August 25, 2025.

Discussion: None.

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

The motion carried.

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D. Review of Action Items

Dr. Brown reported that action for the 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 09.29.2025.a: A resolution to sign the Amended Official Certificates of Estimated Resources for multiple taxing districts.

On the motion of Jim Bahnsen and the second of Carri Brown, the Budget Commission voted to approve resolution 09.29.2025.a: A resolution to sign the Official Certificates of Estimated Resources for multiple taxing districts.

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

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

The motion carried.

F. Open Items

Dr. Brown reported that DocLink continues to be a helpful tool for the preparation of the meeting packets for review.

She added that she would summarize the role of the Budget Commission and some recent proposed legislation this week and provide that summary to the Budget Commission members and to the Board of County Commissioners for informational purposes.

Jim Bahnsen asked if membership was still a discussion among the legislators. Dr. Brown reported that she believed a County Prosecutor would be able to name a delegate if the County Prosecutor was in a position of a conflict, such as if a Board of DD was to sue the Budget Commission, as one example that has been discussed in another county.

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A G E N D A

OFFICE OF COUNTY AUDITOR

County Auditor
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G. Notice: *The next regular meeting is Monday, October 27, 2025, 8:30 a.m.*

H. Adjourn

On the motion of Jim Bahnsen and second of Carri Brown, the Budget Commission voted to adjourn at 8:36 a.m. The motion carried.

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

Dr. Carri L. Brown, County Auditor

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

10.27.2025.a : A resolution to approve and sign the Official Certificates of Estimated Resources for multiple taxing districts and to update Schedule A's as attached.

WHEREAS, The Fairfield County Auditor's Office has received sufficient information to prepare Amended Official Certificates of Estimated Resources for multiple taxing districts, and proposes updates to Schedule A's, based on the most recent information available, 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 and approves the updated Schedule A's as attached. The Fairfield County Budget Commission approves the attached tax collection estimates and tax rates to be levied for tax year 2025, for collections in 2026, as attached, for the updated Schedule A's.

Section 2. The Fairfield County Budget Commission authorizes the County Auditor's Office to provide copies of the Amended Official Certificates of Estimated Resources and the Schedule A's, as updated, 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: 10/27/25

Subject: 10/27/25 BC Packet

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

Name of Political Subdivision	Change to Revenue Estimate	Fund Name	Fund Type	Comments, if any	Deemed Reasonable, Y or N
Amanda Township	\$1,068.38	1000-General	General Fund		Y
Basil Joint Fire District	\$122,379.16	1000-General	General Fund		Y
Board Of Commissioners	\$5,000 (a) \$4,008,000 (b) \$199,421 (c)	Spec Rev (a) Debt Serv (b) Capital Proj (c)	Multiple Funds		Y
Fairfield Union L.S.D	Multiple Updates	Multiple Funds	Multiple Funds		Y
Lancaster City School District	\$8,906,837.00	(001-0000-00) General Fund *	General Fund		Y
Lancaster City School District	-\$421,000.00	401 Auxiliary Services	Special Revenue Fund		Y
Lancaster City School District	\$417,700.00	439 Public School Pre-School	Special Revenue Fund		Y
Lancaster City School District	\$950.00	451 Data Communication	Special Revenue Fund		Y
Lancaster City School District	\$49,984.00	516 9010 IDEA-B - FY2023	Special Revenue Fund		Y
Lancaster City School District	\$7,475.00	524 Vocational Ed (Carl Perkins)	Special Revenue Fund		Y
Lancaster City School District	-\$29,688.00	572 9010 Title I FY 2023	Special Revenue Fund		Y
Lancaster City School District	\$12,237.00	584 Title IV	Special Revenue Fund		Y
Lancaster City School District	-\$7,588.00	587 Early Childhood - Spec Ed	Special Revenue Fund		Y
Lancaster City School District	\$46,419.00	590 Title II-A Teacher Quality	Special Revenue Fund		Y

Lancaster City School District	\$4,447,870.00	003 Permanent Improvement	Capital Projects Fund		Y
Lancaster City School District	\$280,000.00	070 Capital Projects	Capital Projects Fund		Y
Lancaster City School District	- \$1,037,767.00	024 Self Insurance Fund	Internal Service Fund		Y
Lancaster City School District	\$0.00	499 Miscellaneous State Grants	Special Revenue Fund		Y
Pickerington L.S.D.	Multiple Updates	Multiple Funds	Multiple Funds		Y
Village Of Rushville	-\$66,569 (a) -\$28,911 (b)	5101 Water (a) 5201 Sewer (b)	Enterprise Funds		Y
Village Of Thurston	\$1,750 (a) \$25,000 (b)	2041 Parks (a) 4901 Spec. Projs (b)	Special Rev (a) Capital (b)		Y

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 10/27/25

Fiscal Year: 2025

Taxing Authority: Amanda Township

Submitted By: MELISSA TREMBLAY

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$266,048.12	\$32,700.00	\$77,900.00	\$376,648.12
Special Revenue Fund	\$1,265,128.33	\$647,000.00	\$401,100.00	\$2,313,228.33
Capital Projects Fund	\$135.66	\$0.00	\$5.00	\$140.66
Total All Funds	\$1,531,312.11	\$679,700.00	\$479,005.00	\$2,690,017.11

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

Carril Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 10/27/25

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
1000 - General Fund	\$266,048.12	\$0.00	\$0.00	\$266,048.12	\$32,700.00	\$3,800.00	\$0.00	\$74,100.00	\$110,600.00	\$376,648.12	\$176,405.38	\$200,242.74	
Special Revenue Fund													
2011 - Motor Vehicle License Tax Fund	\$3,872.14	\$0.00	\$0.00	\$3,872.14	\$0.00	\$0.00	\$0.00	\$10,100.00	\$10,100.00	\$13,972.14	\$11,760.00	\$2,212.14	
2021 - Gasoline Tax Fund	\$507,529.15	\$0.00	\$0.00	\$507,529.15	\$0.00	\$0.00	\$0.00	\$160,000.00	\$160,000.00	\$667,529.15	\$283,100.00	\$384,429.15	
2031 - Road & Bridge Fund	\$506,906.39	\$0.00	\$0.00	\$506,906.39	\$226,000.00	\$26,000.00	\$0.00	\$0.00	\$252,000.00	\$758,906.39	\$462,600.00	\$296,306.39	
2231 - M.V.L. Twp. Tax	\$17,025.32	\$0.00	\$0.00	\$17,025.32	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	\$43,025.32	\$34,000.00	\$9,025.32	
2281 - EMS Operating Fund	\$229,795.33	\$0.00	\$0.00	\$229,795.33	\$421,000.00	\$4,000.00	\$0.00	\$175,000.00	\$600,000.00	\$829,795.33	\$657,925.00	\$171,870.33	
Capital Projects Fund													

4951 Cemetery Bequest - Permanent	\$135.66	\$0.00	\$0.00	\$135.66	\$0.00	\$0.00	\$0.00	\$5.00	\$5.00	\$140.66	\$0.00	\$140.66	
Total All Funds	\$1,531,312.11	\$0.00	\$0.00	\$1,531,312.11	\$679,700.00	\$33,800.00	\$0.00	\$445,205.00	\$1,158,705.00	\$2,690,017.11	\$1,625,79 0.38	\$1,064,226.73	

Financial Worksheet - Budget

2026

Year 2025

Fund Classification: 1000 General

Fund Name: General

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$157,572.76	\$213,758.96	\$266,048.12	\$200,242.74
Fund Balance Adjustments	\$110.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$32,660.66	\$35,837.89	\$32,700.00	\$32,700.00
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	\$8,775.00	\$11,400.00	\$10,000.00	\$10,000.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$25,073.32	\$23,799.42	\$21,000.00	\$21,000.00
Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$3,942.21	\$4,035.28	\$3,800.00	\$3,800.00
Other	\$8.75	\$2,326.15	\$2,100.00	\$2,100.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$59,695.28	\$66,936.37	\$40,000.00	\$40,000.00
Miscellaneous	\$5,800.00	\$2,677.30	\$1,000.00	\$1,000.00
Total Revenue	\$135,955.22	\$147,012.41	\$110,600.00	\$110,600.00
Expenditures				
Administrative - Salaries	\$27,567.07	\$29,540.32	\$44,200.00	\$45,000.00
Administrative - Other	\$18,528.43	\$30,519.26	\$79,332.30	\$53,270.00
Townhalls, Memorial Buildings and Ground	\$4,275.83	\$3,046.67	\$17,900.00	\$8,400.00
Zoning - Salaries	\$6,790.00	\$7,830.00	\$7,800.00	\$9,000.00
Zoning - Other	\$1,275.15	\$2,023.00	\$3,608.08	\$3,750.00
Cemeteries - Other	\$5,600.00	\$4,500.00	\$6,000.00	\$7,000.00
Health Districts - Other	\$15,842.54	\$17,264.00	\$17,565.00	\$18,000.00
Total Expenditures	\$79,879.02	\$94,723.25	\$176,405.38	\$144,420.00
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

Financial Worksheet - Budget

2026

Year 2025

Fund Classification: 1000 General

Fund Name: General

Description	2023	2024	Current 2025	2026
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	\$213,758.96	\$266,048.12	\$200,242.74	\$166,422.74
Less: Encumbrances 12/31	\$2,056.55	\$68.38	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$211,702.41	\$265,979.74	\$200,242.74	\$166,422.74

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

Year 2025

Fund Classification: 2011 Special Revenue

Fund Name: Motor Vehicle License Tax

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$4,500.58	\$3,683.97	\$3,872.14	\$2,212.14
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	\$10,465.64	\$10,513.20	\$10,000.00	\$10,000.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$136.41	\$118.49	\$100.00	\$100.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$10,602.05	\$10,631.69	\$10,100.00	\$10,100.00
Expenditures				
Highways - Salaries	\$9,890.56	\$9,046.00	\$10,000.00	\$10,000.00
Highways - Other	\$1,528.10	\$1,397.52	\$1,760.00	\$1,760.00
Total Expenditures	\$11,418.66	\$10,443.52	\$11,760.00	\$11,760.00
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	\$3,683.97	\$3,872.14	\$2,212.14	\$552.14

Financial Worksheet - Budget

2026

Year 2025

Fund Classification: 2011 Special Revenue

Fund Name: Motor Vehicle License Tax

Description	2023	2024	Current 2025	2026
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>\$3,683.97</u>	<u>\$3,872.14</u>	<u>\$2,212.14</u>	<u>\$552.14</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

2026

Year 2025

Fund Classification: 2021 Special Revenue

Fund Name: Gasoline Tax

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$427,061.27	\$472,108.09	\$512,822.35	\$384,429.15
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	\$142,099.09	\$143,776.44	\$140,000.00	\$140,000.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$19,725.14	\$21,535.99	\$20,000.00	\$20,000.00
Miscellaneous	\$379.98	\$0.00	\$0.00	\$0.00
Total Revenue	\$162,204.21	\$165,312.43	\$160,000.00	\$160,000.00
Expenditures				
Highways - Salaries	\$13,335.84	\$13,592.08	\$19,000.00	\$20,000.00
Highways - Other	\$103,821.55	\$111,006.09	\$269,393.20	\$265,300.00
Total Expenditures	\$117,157.39	\$124,598.17	\$288,393.20	\$285,300.00
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	\$472,108.09	\$512,822.35	\$384,429.15	\$259,129.15

Financial Worksheet - Budget

2026

Year 2025

Fund Classification: 2021 Special Revenue

Fund Name: Gasoline Tax

Description	2023	2024	Current 2025	2026
Less: Encumbrances 12/31	\$10,000.00	\$5,293.20	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	<u>\$462,108.09</u>	<u>\$507,529.15</u>	<u>\$384,429.15</u>	<u>\$259,129.15</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

2026

Year 2025

Fund Classification: 2031 Special Revenue

Fund Name: Road and Bridge

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$522,065.07	\$499,473.36	\$506,906.39	\$296,306.39
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$224,564.74	\$249,547.68	\$226,000.00	\$226,000.00
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	\$26,739.79	\$27,345.51	\$26,000.00	\$26,000.00
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	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$251,304.53	\$276,893.19	\$252,000.00	\$252,000.00
Expenditures				
Highways - Salaries	\$13,335.84	\$12,461.33	\$20,000.00	\$20,000.00
Highways - Other	\$260,560.40	\$256,998.83	\$442,600.00	\$442,600.00
Total Expenditures	\$273,896.24	\$269,460.16	\$462,600.00	\$462,600.00
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	\$499,473.36	\$506,906.39	\$296,306.39	\$85,706.39

Financial Worksheet - Budget

2026

Year 2025

Fund Classification: 2031 Special Revenue

Fund Name: Road and Bridge

Description	2023	2024	Current 2025	2026
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>\$499,473.36</u>	<u>\$506,906.39</u>	<u>\$296,306.39</u>	<u>\$85,706.39</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

2026

Year 2025

Fund Classification: 2231 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$31,357.56	\$9,487.34	\$17,025.32	\$9,025.32
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	\$25,448.26	\$26,659.23	\$25,000.00	\$25,000.00
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	\$1,681.52	\$878.75	\$1,000.00	\$1,000.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$27,129.78	\$27,537.98	\$26,000.00	\$26,000.00
Expenditures				
Highways - Other	\$49,000.00	\$20,000.00	\$34,000.00	\$35,000.00
Total Expenditures	\$49,000.00	\$20,000.00	\$34,000.00	\$35,000.00
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	\$9,487.34	\$17,025.32	\$9,025.32	\$25.32
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

2026

Year 2025

Fund Classification: 2231 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2023	2024	Current 2025	2026
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$9,487.34	\$17,025.32	\$9,025.32	\$25.32

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

Year 2025

Fund Classification: 2281 Special Revenue

Fund Name: EMS & Fire

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$467,919.41	\$517,499.76	\$399,290.20	\$171,870.33
Fund Balance Adjustments	\$8,618.78	\$921.65	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$417,739.03	\$466,429.51	\$421,000.00	\$421,000.00
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	\$195,327.30	\$146,417.78	\$175,000.00	\$150,000.00
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	\$4,174.56	\$4,336.91	\$4,000.00	\$4,000.00
Other	\$390.00	\$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	\$812.00	\$1,000.00	\$0.00	\$0.00
Total Revenue	\$618,442.89	\$618,184.20	\$600,000.00	\$575,000.00
Expenditures				
Emergency Medical Services - Salaries	\$257,109.96	\$362,065.50	\$350,000.00	\$400,000.00
Emergency Medical Services - Other	\$132,761.36	\$165,999.91	\$244,084.50	\$246,500.00
Capital Outlay - Other	\$27,610.00	\$0.00	\$153,335.37	\$0.00
Note Principal Payment - Other	\$141,352.29	\$209,250.00	\$80,000.00	\$80,000.00
Interest - Other	\$18,647.71	\$0.00	\$0.00	\$0.00
Total Expenditures	\$577,481.32	\$737,315.41	\$827,419.87	\$726,500.00
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

Financial Worksheet - Budget

2026

Year 2025

Fund Classification: 2281 Special Revenue

Fund Name: EMS & Fire

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	\$517,499.76	\$399,290.20	\$171,870.33	\$20,370.33
Less: Encumbrances 12/31	\$103,569.37	\$169,494.87	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$413,930.39	\$229,795.33	\$171,870.33	\$20,370.33

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

Year 2025

Fund Classification: 4401 Capital Projects

Fund Name: OPWC Sand Hill Road Culvert

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
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	\$303,647.00
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
Total Revenue	\$0.00	\$0.00	\$0.00	\$303,647.00
Expenditures				
Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$410,334.00
Total Expenditures	\$0.00	\$0.00	\$0.00	\$410,334.00
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	\$106,687.00
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	\$106,687.00
Fund Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

2026

Year 2025

Fund Classification: 4401 Capital Projects

Fund Name: OPWC Sand Hill Road Culvert

Description	2023	2024	Current 2025	2026
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

2026

Year 2025

Fund Classification: 4951 Permanent

Fund Name: Cemetery Bequest

Description	2023	2024	Current 2025	2026
Fund Balance 1/1	\$796.04	\$801.44	\$885.66	\$885.66
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	\$5.40	\$84.22	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$5.40	\$84.22	\$0.00	\$0.00
Expenditures				
Other Health - Other	\$0.00	\$0.00	\$0.00	\$500.00
Total Expenditures	\$0.00	\$0.00	\$0.00	\$500.00
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	\$801.44	\$885.66	\$885.66	\$385.66
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

2026

Year 2025

Fund Classification: 4951 Permanent

Fund Name: Cemetery Bequest

Description	2023	2024	Current 2025	2026
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$801.44	\$885.66	\$885.66	\$385.66

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.

**AMANDA TOWNSHIP
FAIRFIELD COUNTY**

AGREED UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

**Wilson, Phillips & Agin, CPA's, Inc.
1100 Brandywine Blvd. Building G
Zanesville, Ohio 43701**

OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
IPAReport@ohioauditor.gov
(800) 282-0370

Board of Trustees
Amanda Township
800 Cincinnati Zanesville Road
Amanda, Ohio 43102

We have reviewed the *Independent Accounts' Report on Applying Agreed-Upon Procedures* of Amanda Township, Fairfield County, prepared by Wilson, Phillips & Agin, CPA's, Inc., for the period January 1, 2021 through December 31, 2022. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Amanda Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

May 05, 2023

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**WILSON, PHILLIPS & AGIN, CPA'S, INC.
1100 BRANDYWINE BLVD. BUILDING G
ZANESVILLE, OHIO 43701**

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Amanda Township
Fairfield County
800 Cincinnati Zanesville Road
Amanda, Ohio 43102

We have performed the procedures enumerated below on Amanda Township's (the Township), receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2022 and 2021 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Township. The Township is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2022 and 2021 and certain compliance requirements related to these transaction and balances included in the information provided to us by the Township.

The Board of Trustees and the management of the Township have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Township's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2022 and 2021, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash and Investments

1. We recalculated the December 31, 2022 and December 31, 2021 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2021 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2020 balances in the documentation in the prior years Agreed-Upon Procedures working papers.. We found no exceptions. We also agreed the January 1, 2022 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2021 balances in the Fund Ledger Report. We found no exceptions.
3. We agreed the 2022 and 2021 Bank Reconciliation (adjusted UAN Balances and Adjusted Bank Balances) as of December 31, 2022 and 2021 to the total fund cash balances reported in the Fund Status Report and the financial statements filed by the Township in the Hinkle System. The amounts agreed.
4. We confirmed the December 31, 2022 bank account balances with the Township's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2022 bank reconciliation without exception.

5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2022 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. There were no exceptions.
6. We inspected investments held at December 31, 2022 and 2021 to determine that they:
 - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
 - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We noted no exceptions.

Property taxes, Intergovernmental and Other Confirmable Cash receipts

1. We selected a total of five receipts from the Statement of Semiannual Apportionment of Taxes, State Distribution Transaction Lists (DTL), and five from the County Auditor's Excel spreadsheet for 2022 and a total of five from 2021:
 - a. We compared the amount from the above named reports to the amount recorded in the Receipt Register Report. The amounts agreed.
 - b. We inspected the Receipt Register Report to determine that these receipts were allocated to the proper funds as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions
 - c. We inspected the Receipts Register Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Receipt Register Report to determine whether it included two real estate tax receipts for 2022 and 2021. The Receipts Register Report included the proper number of tax receipts for each year. We found no exceptions.

Emergency Medical Receipts

1. We selected five individual receipts from the February, March and October monthly cash receipts recorded in the Receipt Register Report from the year ended December 31, 2022 and five from February, March and October from the year ended December 31, 2021 and:
 - a. Agreed the individual receipts in the monthly cash receipts from the supporting documents of the receipt to the credit on the bank statement.
 - b. Agreed the receipt amount to the amount credited on Change Healthcare accounts receivable ledger, the service organization that performs the emergency medical services billings but does not collect the receipts for the Township. We found no exceptions.
 - c. Inspected the Receipt Register Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - d. Inspected the Receipt Register Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. From the prior agreed-upon procedures documentation, we observed the following bonds were outstanding as of December 31, 2020:

	December 31, 2020
G.O. Bonds-USDA	\$ 67,000

2. We inquired of management, and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2022 or 2021 or debt payment activity during 2022 or 2021. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of debt activity for 2022 and 2021 and agreed principal and interest payments from the EMS & Fire Fund payment reported in the Payment Register Detail Report. We also compared the date the debt service payments were due to the date the Township made the payments. We found no exceptions.
4. We agreed the amount of debt proceeds received for 2022 from the debt documents to amounts recorded in the EMS & Fire Fund per the Receipt Register Report. The amounts agreed.
5. For new debt issued during 2022 and 2021, we inspected the debt legislation, which stated the Township must use the proceeds to purchase a fire truck. We inspected the payment Register Detail Report and observed the Township purchased a fire truck in May 2022.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2022 and one payroll check for five employees from 2021 from the Wage Withholdings Detail Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account code(s) to which the check was posted to determine the posting was allowable based on the employee's duties as documented in the minute record, timesheets or as required by statute. We found no exceptions.
 - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2022 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2022. We observed the following:

Withholding (plus employer share Where applicable)	Due Date	Date Paid	Amount W/H	Amount
Federal Income Taxes	January 31, 2023	December 30, 2022	\$ 5,168.76	\$ 5,168.76
State Income Taxes	January 15, 2023	December 30, 2022	955.00	955.00
School District Tax	January 15, 2023	December 30, 2022	578.59	578.59
OPERS Retirement	January 30, 2023	December 30, 2022	1,243.08	1,243.08

3. For the pay periods ending March 14, 2022 and August 9, 2021, we
 - a. Recomputed the allocation of the Fiscal Officer's and Boards' salaries to the General Fund, Road & Bridge Fund and EMS & Fire Fund per the Wage Detail Report.
 - b. Traced the Fiscal Officer's and Boards' pay for time or services performed to time or activity sheets the Revised Code requires
 We found no exceptions.
4. We compared total gross pay for the fiscal officer and each board member for 2022 and 2021 to the compensation permitted by Ohio Revised Code Sections 507.09 and 505.24, respectively. We found no exceptions.
5. We inquired of management and inspected the Wage Detail Report for the years ended December 31, 2022 and 2021 to determine if township employees and/or Trustees were reimbursed for out-of-pocket insurance premiums. No such reimbursements occurred.

Non-payroll Cash Disbursements

1. We selected 10 disbursements from the Payment Register Detail Report for the year ended December 31, 2022 and 10 from the year ended 2021 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Payment Register Detail Report and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
 - d. The fiscal officer certified disbursements requiring certification or issued a Then and Now Certificate, as required by Ohio Rev. Code Section 5705.41(D). We found no exceptions.

Compliance-Budgetary

1. Ohio Revised Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code Section 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2022 and 2021 for the General Fund, Road & Bridge Fund and EMS & Fire Fund. There were no funds for which expenditures exceeded appropriations.
2. We inspected the 2022 and 2021 Revenue Status Reports and Appropriation Status Reports for evidence of interfund transfers exceeding \$5,000 which Ohio Revised Code Sections 5705.14 - .16 restrict. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner.
3. We inspected the Cash Summary by Fund Report for the years ended December 31, 2022 and 2021 for negative cash fund balances. Ohio Revised Code Section 5701.10(I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. No funds had a negative cash fund balances.

Sunshine Law Compliance

1. We obtained and inspected the Township's Public Records Policy to determine the policy was in accordance with ORC Sections 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected five public records requests from the engagement period and inspected each request to determine the following:
 - a. We inquired with Township management and determined that the Township did not have any completed public records request during the engagement period.
3. We inquired whether the Township has a records retention policy, and observed that it is readily available to the public as required by ORC Section 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/ manager as required by ORC Section 149.43(E)(2). We found no exceptions.
5. We inspected the Township's policy manual and determined the public records policy was included as required by ORC Section 149.43(E)(2). We found no exceptions.

6. We observed the Township's poster describing their Public Records Policy was displayed conspicuously in all branches of the Township as required by ORC Section 149.43(E)(2). We found no exceptions.
7. We inquired with the Township's management and determined that the Township did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inspected individual training certificates and determined whether each elected official in accordance with ORC Section 149.32(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office. We found no exceptions.
9. We inspected the public notices for the public meetings held during the engagement period and determined the Township notified the general public and news media of when and where meetings during the engagement period are to be held as required by ORC Section 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with ORC Section 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained – retained, at a minimum, for the engagement period
 - d. Open to public inspections – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with ORC Section 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (where applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Coronavirus Relief Fund

1. We inquired of management and those charged with governance and documented how the Township decided to spend their CFR allocations and how the Township documented their compliance with the CARES Act three-prong test. We then selected five transactions including payroll, non-payroll, and subgrant/subloan transactions and determined the Township:
 - i. Spent the CRF money in accordance with use of funds requirements and
 - ii. Maintained appropriate supporting documentation.We found no exceptions.

Contract Compliance

1. We inspected the Minutes and Appropriation Ledger and identified the Township had expenditures subject to competitive bidding. We found no exceptions.
2. We selected one contract over \$45,000 for 2022 and 2021 and:
 - iii. The Township accepted the lowest bid and met the requirements of ORC 5575.01
 - iv. No bid splitting occurred.
 - v. No deliberate attempts to evade bid limitations occurred, such as successive contracts just under the bid amount occurred.
 - vi. No apparent interest in the contract by a public official occurred.We found no exceptions.

Other Compliance

1. Ohio Revised Code Section 117.38 requires townships to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Township filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for years ended December 31, 2022 and 2021 in the Hinkle system. We found no exceptions.
2. We inspected the Fiscal Integrity Act Portal to determine whether the fiscal officer obtained the training required by Ohio Rev. Code Section 507.12 and 733.81. Fiscal Officer obtained the required training..

We were engaged by the Township to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Township's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Township and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

Wilson, Phillips & Agin, CPA's, Inc.
Zanesville, Ohio
March 20, 2023

OHIO AUDITOR OF STATE KEITH FABER



AMANDA TOWNSHIP

FAIRFIELD COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 5/18/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 10/27/25

Fiscal Year: 2025

Taxing Authority: Village Of Thurston

Submitted By: AARON L. REEDY

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	\$104,867.30	\$19,600.00	\$168,600.00	\$293,067.30
Special Revenue Fund	\$65,746.91	\$0.00	\$59,600.00	\$125,346.91
Capital Projects Fund	\$0.00	\$0.00	\$25,000.00	\$25,000.00
Enterprise Fund	\$68,711.69	\$0.00	\$291,000.00	\$359,711.69
Fiduciary Fund	\$0.00	\$0.00	\$175,000.00	\$175,000.00
Total All Funds	\$239,325.90	\$19,600.00	\$719,200.00	\$978,125.90

Aaron L. Reedy Treasurer
 Village Of Thurston
 Box 188
 Thurston, Ohio, 43157

Carri L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 10/27/25

Fiscal Year: 2025
 Taxing Authority: Village Of Thurston
 Submitted By: AARON L. REEDY

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
1000 General Fund	\$104,867.30	\$0.00	\$0.00	\$104,867.30	\$19,600.00	\$2,600.00	\$0.00	\$166,000.00	\$188,200.00	\$293,067.30	\$244,452.58	\$48,614.72	
Special Revenue Fund													
2011 Street Fund	\$33,477.09	\$0.00	\$0.00	\$33,477.09	\$0.00	\$0.00	\$0.00	\$36,100.00	\$36,100.00	\$69,577.09	\$63,665.00	\$5,912.09	
2021 State Highway Fund	\$12,750.44	\$0.00	\$0.00	\$12,750.44	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$15,750.44	\$5,000.00	\$10,750.44	
2031 Cemetary Fund	\$235.00	\$0.00	\$0.00	\$235.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$235.00	\$235.00	\$0.00	
2041 Parks & Recreation Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00	\$0.00	
2051 CDBG Sewer Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	\$0.00	
2101 M.V.L. Permissive Tax Fund	\$17,590.28	\$0.00	\$0.00	\$17,590.28	\$0.00	\$0.00	\$0.00	\$4,750.00	\$4,750.00	\$22,340.28	\$15,000.00	\$7,340.28	

2902 Thurston Museum Fund	\$1,694.10	\$0.00	\$0.00	\$1,694.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,694.10	\$1,694.10	\$0.00	
Enterprise Fund													
5101 B.O.P.A (Water) - (incl CD's)	\$38,583.87	\$0.00	\$0.00	\$38,583.87	\$0.00	\$0.00	\$0.00	\$286,000.00	\$286,000.00	\$324,583.87	\$322,530.00	\$2,053.87	
5781 Utilities Deposit Fund	\$30,127.82	\$0.00	\$0.00	\$30,127.82	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$35,127.82	\$6,000.00	\$29,127.82	
Fiduciary Fund													
9901 Walnut Creek Sewer District Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	\$175,000.00	\$175,000.00	\$173,000.00	\$2,000.00	
Capital Projects Fund													
4901 Special Project Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	
Total All Funds	\$239,325.90	\$0.00	\$0.00	\$239,325.90	\$19,600.00	\$2,600.00	\$0.00	\$716,600.00	\$738,800.00	\$978,125.90	\$872,326.68	\$105,799.22	

RECORD OF ORDINANCES

BEAR GRAPHICS 800-325-6034 FORM NO. 30043

2025-16

Ordinance No. _____

Passed September 15, 2025

AN ORDINANCE TO AUTHORIZE ACCOUNT CODES AND THE DECLARATION OF AN EMERGENCY

WHEREAS, the Village of Thurston wishes to begin accepting donations for public events such as Village Movie Nights and other small activities; and

WHEREAS, the Village of Thurston wishes to begin accepted a loan from OWDA for water system improvements; and

WHEREAS, the Village of Thurston needs to authorize the appropriate account codes to be used within the Parks and Recreation Fund (2041) for event revenue and expenses and the OWDA loan in the Capital Water Project Fund (4091) for revenue and expenses; and

WHEREAS, the ordinance will need to be passed on an emergency basis in order to record the necessary transactions in a timely fashion;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF THURSTON, FAIRFIELD COUNTY, OHIO, THREE FOURTHS' (3/4'S) OF ITS MEMBERS CONCURRING:

SECTION 1: The following fund is to be used for Thurston Happenings events financial reporting:

2401 – Parks and Recreation Fund

SECTION 2: The following fund is to be used for the Capital Water Project Fund financial reporting:

4901 – Capital Water Project Fund

SECTION 3: The following financial account codes are to be created and/or used for financial reporting:

Revenue:

2041-820-0200 (Contributions and Donations)

4901-340-0501 (Water Improvements OWDA Loan)


Expenditures:

2041-310-490-0200 (Other - Supplies and Materials)

4901-800-500-0501 (Capital Outlay OWDA Loan)

SECTION 4: Due to personal issues, the Fiscal Officer was not able to have the appropriate legislation approved prior to needing to record financial entries, therefore this legislation is approved retroactively to 6/1/2025.

SECTION 5: 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 Thurston, Ohio. This ordinance shall become effective upon its passage by Council.


Gina Matos, Mayor

DATE OF PASSAGE: September 15, 2025

EFFECTIVE DATE: September 15, 2025

ATTEST:


Aaron L. Reedy, Fiscal Officer

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 10/27/25

Fiscal Year: 2026

Taxing Authority: Pickerington L.S.D.

Submitted By: Keltah Houser-Siders

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$20,770,917.62	\$46,818,005.00	\$119,184,076.00	\$186,772,998.62
Special Revenue Fund	\$4,232,371.76	\$474,300.00	\$8,189,485.77	\$12,896,157.53
Debt Service Fund	\$13,155,836.28	\$12,337,200.00	\$1,647,606.54	\$27,140,642.82
Capital Projects Fund	\$17,286,347.44	\$1,846,000.00	\$3,733,252.00	\$22,865,599.44
Enterprise Fund	\$5,745,294.44	\$0.00	\$5,924,551.82	\$11,669,846.26
Internal Service Fund	\$12,501,115.51	\$0.00	\$23,127,000.00	\$35,628,115.51
Fiduciary Fund	\$145,609.95	\$0.00	\$43,500.00	\$189,109.95
Total All Funds	\$73,837,493.00	\$61,475,505.00	\$161,849,472.13	\$297,162,470.13

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

Cari L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 10/27/25

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
001-0000 General Fund *	\$22,928,681.74	\$0.00	\$2,157,764.12	\$20,770,917.62	\$46,818,005.00	\$5,591,261.00	\$0.00	\$113,592,815.00	\$166,002,081.00	\$186,772,998.62	\$178,323,057.31	\$8,449,941.31	
Special Revenue Fund													
018 Public School Support	\$314,169.86	\$0.00	\$113,090.63	\$201,079.23	\$0.00	\$0.00	\$0.00	\$90,475.00	\$90,475.00	\$291,554.23	\$157,870.00	\$133,684.23	
019 Other Grants	\$555,411.70	\$0.00	\$31,032.97	\$524,378.73	\$0.00	\$0.00	\$0.00	\$941,970.00	\$941,970.00	\$1,466,348.73	\$795,244.31	\$671,104.42	
034 Classroom Facilities Maint "Fairfield"	\$1,757,569.65	\$0.00	\$207,668.30	\$1,549,901.35	\$474,300.00	\$57,600.00	\$0.00	\$228,053.11	\$759,953.11	\$2,309,854.46	\$699,820.00	\$1,610,034.46	
035 Termination Benefits (HB426)	\$1,189,829.37	\$0.00	\$112,976.47	\$1,076,852.90	\$0.00	\$0.00	\$0.00	\$375,000.00	\$375,000.00	\$1,451,852.90	\$970,000.00	\$481,852.90	
200 Student Activity Fund	\$182,280.80	\$0.00	\$8,278.15	\$174,002.65	\$0.00	\$0.00	\$0.00	\$351,949.00	\$351,949.00	\$525,951.65	\$290,650.78	\$235,300.87	
300 Student Activity Fund	\$840,379.23	\$0.00	\$139,053.59	\$701,325.64	\$0.00	\$0.00	\$0.00	\$952,250.00	\$952,250.00	\$1,653,575.64	\$1,006,574.97	\$647,000.67	

451 DECN Data Support	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$0.00	
460 Summer Intervention '99	\$1,552.36	\$0.00	\$0.00	\$1,552.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,552.36	\$0.00	\$1,552.36	
499 Misc State Grants	\$27,732.76	\$0.00	\$11,840.46	\$15,892.30	\$0.00	\$0.00	\$0.00	\$83,500.00	\$83,500.00	\$99,392.30	\$94,832.72	\$4,559.58	
516 9010 IDEA-B	\$62,514.27	\$0.00	\$32,005.76	\$30,508.51	\$0.00	\$0.00	\$0.00	\$2,944,279.85	\$2,944,279.85	\$2,974,788.36	\$2,610,931.58	\$363,856.78	
551 Title III - Lmtd English Prof	\$3,427.16	\$0.00	\$969.00	\$2,458.16	\$0.00	\$0.00	\$0.00	\$153,628.89	\$153,628.89	\$156,087.05	\$137,794.22	\$18,292.83	
572 9010 Title I	\$31,205.78	\$0.00	\$5,249.22	\$25,956.56	\$0.00	\$0.00	\$0.00	\$1,361,296.24	\$1,361,296.24	\$1,387,252.80	\$1,218,061.53	\$169,191.27	
584 Drug Free Schools	\$5,492.62	\$0.00	\$5,600.00	-\$107.38	\$0.00	\$0.00	\$0.00	\$100,958.35	\$100,958.35	\$100,850.97	\$99,887.72	\$963.25	
587 IDEA Preschool-Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,354.53	\$56,354.53	\$56,354.53	\$56,354.53	\$0.00	
590 Title VI R FY2002	-\$54,279.25	\$0.00	\$17,150.00	-\$71,429.25	\$0.00	\$0.00	\$0.00	\$465,170.80	\$465,170.80	\$393,741.55	\$393,741.55	\$0.00	
599 Other Grants	\$76.09	\$0.00	\$76.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service Fund													
002-9001 Bond Ret.	\$13,155,836.28	\$0.00	\$0.00	\$13,155,836.28	\$12,337,200.00	\$1,248,800.00	\$0.00	\$398,806.54	\$13,984,806.54	\$27,140,642.82	\$17,179,175.01	\$9,961,467.81	
Capital Projects Fund													

003-0000 Permanent Improvement Fund	\$1,000,753.23	\$0.00	\$0.00	\$1,000,753.23	\$1,846,000.00	\$244,700.00	\$0.00	\$263,552.00	\$2,354,252.00	\$3,355,005.23	\$2,295,931.05	\$1,059,074.18	
004-9898 Building Fund	\$48,758,381.57	\$0.00	\$32,472,787.36	\$16,285,594.21	\$0.00	\$0.00	\$0.00	\$3,225,000.00	\$3,225,000.00	\$19,510,594.21	\$8,010,343.44	\$11,500,250.77	
Enterprise Fund													
006 Lunchroom	\$5,203,652.83	\$0.00	\$207,478.53	\$4,996,174.30	\$0.00	\$0.00	\$0.00	\$5,189,252.64	\$5,189,252.64	\$10,185,426.94	\$7,144,676.18	\$3,040,750.76	
009 Uniform Supplies	\$777,951.62	\$0.00	\$28,831.48	\$749,120.14	\$0.00	\$0.00	\$0.00	\$735,299.18	\$735,299.18	\$1,484,419.32	\$973,933.50	\$510,485.82	
Internal Service Fund													
024 Employee Benefits Self- Insurance	\$11,522,561.60	\$0.00	\$200,141.54	\$11,322,420.06	\$0.00	\$0.00	\$0.00	\$23,077,000.00	\$23,077,000.00	\$34,399,420.06	\$23,240,400.00	\$11,159,020.06	
027 Workmans Compensation- Self Ins.	\$1,178,695.45	\$0.00	\$0.00	\$1,178,695.45	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$1,228,695.45	\$147,000.00	\$1,081,695.45	
Fiduciary Fund													
007 Special Trust Fund	\$46,613.67	\$0.00	\$211.44	\$46,402.23	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$61,402.23	\$14,275.00	\$47,127.23	
008 Scholarships & Other (Non- Expendable Trust)	\$4,583.34	\$0.00	\$1,333.33	\$3,250.01	\$0.00	\$0.00	\$0.00	\$13,500.00	\$13,500.00	\$16,750.01	\$12,000.00	\$4,750.01	
022 District Agency	\$95,957.71	\$0.00	\$0.00	\$95,957.71	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$110,957.71	\$7,500.00	\$103,457.71	
Total All Funds	\$109,591,031.44	\$0.00	\$35,753,538.44	\$73,837,493.00	\$61,475,505.00	\$7,142,361.00	\$0.00	\$154,707,111.13	\$223,324,977.13	\$297,162,470.13	\$245,907,055.40	\$51,255,414.73	

Report Options

Report Generated By: fpi_houser

Report Generated On: 9/19/25 1:49 PM

Report Parameters

Page Size LETTER
Page Orientation LANDSCAPE
Output Format PDF
Template Name Appropriations Resolution Report
Suppress Detail false
Show Options true

Query Parameters

(fiscalYear) Fiscal Year 2026
(reportType) Report Type CURRENT_YEAR_APPROPRIATIONS
(includeZeroAmounts) Include Zero Amounts false
(recap) Summarize Recap by Fund? true

PICKERINGTON LOCAL SCHOOLS Appropriations Resolution Report

Rev. Code Sec. 5705.38

Fiscal Year: 2026

PICKERINGTON LOCAL SCHOOLS

Include Zero Balance Accounts: false

	Total Appropriation	Prior FY Carry Over	Appropriations
001 GENERAL	\$ 178,323,057.31	\$ 2,157,764.12	\$ 180,480,821.43
100 PERSONAL SERVICES - SALARIES	\$ 96,629,605.45	\$ 0.00	\$ 96,629,605.45
200 EMPLOYEES RETIRE. & INSUR. BEN	\$ 38,043,457.23	\$ 15,000.00	\$ 38,058,457.23
400 PURCHASED SERVICES	\$ 29,387,711.01	\$ 1,662,514.11	\$ 31,050,225.12
500 SUPPLIES AND MATERIALS	\$ 9,851,063.62	\$ 144,368.21	\$ 9,995,431.83
600 CAPITAL OUTLAY	\$ 2,009,915.00	\$ 325,046.70	\$ 2,334,961.70
800 MISCELLANEOUS OBJECTS	\$ 1,966,305.00	\$ 10,835.10	\$ 1,977,140.10
900 OTHER USES OF FUNDS	\$ 435,000.00	\$ 0.00	\$ 435,000.00
002 DEBT RETIREMENT	\$ 17,179,175.01	\$ 0.00	\$ 17,179,175.01
002 9001 DEBT RETIREMENT-DISTRICT	\$ 17,179,175.01	\$ 0.00	\$ 17,179,175.01
003 PERMANENT IMPROVEMENT	\$ 2,295,931.05	\$ 0.00	\$ 2,295,931.05
004 BUILDING	\$ 8,010,343.44	\$ 32,472,787.36	\$ 40,483,130.80
006 FOOD SERVICE	\$ 7,144,676.18	\$ 207,478.53	\$ 7,352,154.71
007 SPECIAL TRUST	\$ 14,275.00	\$ 211.44	\$ 14,486.44
008 ENDOWMENT	\$ 12,000.00	\$ 1,333.33	\$ 13,333.33
009 UNIFORM SCHOOL SUPPLIES	\$ 973,933.50	\$ 28,831.48	\$ 1,002,764.98
018 PUBLIC SCHOOL SUPPORT	\$ 157,870.00	\$ 113,090.63	\$ 270,960.63
019 OTHER GRANT	\$ 795,244.31	\$ 31,032.97	\$ 826,277.28
022 DISTRICT CUSTODIAL	\$ 7,500.00	\$ 0.00	\$ 7,500.00
024 EMPLOYEE BENEFITS SELF INS.	\$ 23,240,400.00	\$ 200,141.54	\$ 23,440,541.54
027 WORKMANS COMPENSATION-SELF INS	\$ 147,000.00	\$ 0.00	\$ 147,000.00
034 CLASSROOM FACILITIES MAINT.	\$ 699,820.00	\$ 207,668.30	\$ 907,488.30
034 9003 OSFC CLASSROOM-FACILITY MAINTENANCE	\$ 699,820.00	\$ 207,668.30	\$ 907,488.30
035 TERMINATION BENEFITS - HB426	\$ 970,000.00	\$ 112,976.47	\$ 1,082,976.47
200 STUDENT MANAGED ACTIVITY	\$ 290,650.78	\$ 8,278.15	\$ 298,928.93
300 DISTRICT MANAGED ACTIVITY	\$ 1,006,574.97	\$ 139,053.59	\$ 1,145,628.56
451 DATA COMMUNICATION FUND	\$ 27,000.00	\$ 0.00	\$ 27,000.00
499 MISCELLANEOUS STATE GRANT FUND	\$ 94,832.72	\$ 11,840.46	\$ 106,673.18
516 IDEA, PART B SPECIAL EDUCATION, ASSISTANCE FOR ALL CHILDREN	\$ 2,610,931.58	\$ 32,005.76	\$ 2,642,937.34
551 TITLE III - LANGUAGE INSTRUCTION FOR ENGLISH LEARNERS AND	\$ 137,794.22	\$ 969.00	\$ 138,763.22
572 TITLE I DISADVANTAGED CHILDREN	\$ 1,218,061.53	\$ 5,249.22	\$ 1,223,310.75
584 TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT	\$ 99,887.72	\$ 5,600.00	\$ 105,487.72
587 IDEA PART B, SPECIAL EDUCATION, ASSISTANCE FOR ALL CHILDREN	\$ 56,354.53	\$ 0.00	\$ 56,354.53
590 IMPROVING TEACHER QUALITY	\$ 393,741.55	\$ 17,150.00	\$ 410,891.55
599 MISCELLANEOUS FED. GRANT FUND	\$ 0.00	\$ 76.09	\$ 76.09
Grand Total All Funds	\$ 245,907,055.40	\$ 35,753,538.44	\$ 281,660,593.84

Appropriation Recap Report

Governmental Fund Type	Total Appropriation	Prior FY Carry Over	Appropriations
General Fund			
001 GENERAL	\$ 178,323,057.31	\$ 2,157,764.12	\$ 180,480,821.43
Total for General Fund	\$ 178,323,057.31	\$ 2,157,764.12	\$ 180,480,821.43
Special Revenue			
018 PUBLIC SCHOOL SUPPORT	\$ 157,870.00	\$ 113,090.63	\$ 270,960.63
019 OTHER GRANT	\$ 795,244.31	\$ 31,032.97	\$ 826,277.28
034 CLASSROOM FACILITIES MAINT.	\$ 699,820.00	\$ 207,668.30	\$ 907,488.30
035 TERMINATION BENEFITS - HB426	\$ 970,000.00	\$ 112,976.47	\$ 1,082,976.47
200 STUDENT MANAGED ACTIVITY	\$ 290,650.78	\$ 8,278.15	\$ 298,928.93
300 DISTRICT MANAGED ACTIVITY	\$ 1,006,574.97	\$ 139,053.59	\$ 1,145,628.56
451 DATA COMMUNICATION FUND	\$ 27,000.00	\$ 0.00	\$ 27,000.00
499 MISCELLANEOUS STATE GRANT FUND	\$ 94,832.72	\$ 11,840.46	\$ 106,673.18
516 IDEA, PART B SPECIAL EDUCATION, ASSISTANCE FOR ALL CHILDREN	\$ 2,610,931.58	\$ 32,005.76	\$ 2,642,937.34
551 TITLE III - LANGUAGE INSTRUCTION FOR ENGLISH LEARNERS AND	\$ 137,794.22	\$ 969.00	\$ 138,763.22
572 TITLE I DISADVANTAGED CHILDREN	\$ 1,218,061.53	\$ 5,249.22	\$ 1,223,310.75
584 TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT	\$ 99,887.72	\$ 5,600.00	\$ 105,487.72
587 IDEA PART B, SPECIAL EDUCATION, ASSISTANCE FOR ALL CHILDREN	\$ 56,354.53	\$ 0.00	\$ 56,354.53
590 IMPROVING TEACHER QUALITY	\$ 393,741.55	\$ 17,150.00	\$ 410,891.55
599 MISCELLANEOUS FED. GRANT FUND	\$ 0.00	\$ 76.09	\$ 76.09
Total for Special Revenue	\$ 8,558,763.91	\$ 684,990.64	\$ 9,243,754.55
Debt Service			
002 DEBT RETIREMENT	\$ 17,179,175.01	\$ 0.00	\$ 17,179,175.01
Total for Debt Service	\$ 17,179,175.01	\$ 0.00	\$ 17,179,175.01
Capital Projects			
003 PERMANENT IMPROVEMENT	\$ 2,295,931.05	\$ 0.00	\$ 2,295,931.05
004 BUILDING	\$ 8,010,343.44	\$ 32,472,787.36	\$ 40,483,130.80
Total for Capital Projects	\$ 10,306,274.49	\$ 32,472,787.36	\$ 42,779,061.85
Total for Governmental Fund Type	\$ 214,367,270.72	\$ 35,315,542.12	\$ 249,682,812.84
Proprietary Fund Type			
Enterprise			
006 FOOD SERVICE	\$ 7,144,676.18	\$ 207,478.53	\$ 7,352,154.71
009 UNIFORM SCHOOL SUPPLIES	\$ 973,933.50	\$ 28,831.48	\$ 1,002,764.98
Total for Enterprise	\$ 8,118,609.68	\$ 236,310.01	\$ 8,354,919.69
Internal Service			
024 EMPLOYEE BENEFITS SELF INS.	\$ 23,240,400.00	\$ 200,141.54	\$ 23,440,541.54
027 WORKMANS COMPENSATION-SELF INS	\$ 147,000.00	\$ 0.00	\$ 147,000.00
Total for Internal Service	\$ 23,387,400.00	\$ 200,141.54	\$ 23,587,541.54
Total for Proprietary Fund Type	\$ 31,506,009.68	\$ 436,451.55	\$ 31,942,461.23
Fiduciary Fund Type			
Private Purpose Trust Fund			
007 SPECIAL TRUST	\$ 14,275.00	\$ 211.44	\$ 14,486.44
008 ENDOWMENT	\$ 12,000.00	\$ 1,333.33	\$ 13,333.33
Total for Private Purpose Trust Fund	\$ 26,275.00	\$ 1,544.77	\$ 27,819.77
Custodial Fund			
022 DISTRICT CUSTODIAL	\$ 7,500.00	\$ 0.00	\$ 7,500.00
Total for Custodial Fund	\$ 7,500.00	\$ 0.00	\$ 7,500.00

	Total Appropriation	Prior FY Carry Over	Appropriations
Total for Fiduciary Fund Type	\$ 33,775.00	\$ 1,544.77	\$ 35,319.77
Grand Total All Funds	\$ 245,907,055.40	\$ 35,753,538.44	\$ 281,660,593.84

IT IS HEREBY CERTIFIED THAT the PICKERINGTON LOCAL SCHOOL DISTRICT has in effect the authorization to levy taxes including the renewal or replacement of existing levies which, when combined with the estimated revenue from all other sources available to the district at the time of certification, are sufficient to provide the operating revenues necessary to enable the district to maintain all personnel and programs for all the days set forth in its adopted school calendars for the current fiscal year and for a number of days in succeeding fiscal years equal to the number of days instruction was held or is scheduled for the current fiscal year, as follows:

(a) A certificate attached to an appropriation measure under this section shall cover only the fiscal year in which the appropriation measure is effective and shall not consider the renewal or replacement of an existing levy as the authority to levy taxes that are subject to appropriation in the current fiscal year unless the renewal or replacement levy has been approved by the electors and is subject to appropriation in the current fiscal year.

(b) A certificate attached, in accordance with this section, to any qualifying contract shall cover the term of the contract.

(c) A certificate attached under this section to a wage or salary schedule shall cover the term of the schedule.

If the board of education has not adopted a school calendar for the school year beginning on the first day of the fiscal year in which a certificate is required, the certificate attached to an appropriation measure shall include the number of days on which instruction was held in the preceding fiscal year and other certificates required under this section shall include that number of days for the fiscal year in which the certificate is required and any succeeding fiscal years that the certificate must cover.

Treasurer/CFO

Date

Superintendent

Date

President, Board of Education

Date

Report Options

Report Generated By: fpi_houser

Report Generated On: 9/19/25 1:23 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 []

PICKERINGTON LOCAL SCHOOLS
Amended Official Certificate of Estimated Resources

Rev. Code Sec. 5705.36

Fund	Unencumbered Balance July 1	Taxes	Other Sources	Total
Governmental Fund Type				
General Fund				
001 GENERAL	\$ 20,770,917.62	\$ 80,442,924.71	\$ 85,559,156.29	\$ 186,772,998.62
Total:	\$ 20,770,917.62	\$ 80,442,924.71	\$ 85,559,156.29	\$ 186,772,998.62
Special Revenue				
018 PUBLIC SCHOOL SUPPORT	\$ 201,079.23	\$ 0.00	\$ 90,475.00	\$ 291,554.23
019 OTHER GRANT	\$ 524,378.73	\$ 0.00	\$ 941,970.00	\$ 1,466,348.73
034 9003 OSFC CLASSROOM-FACILITY MAINTENANCE	\$ 1,549,901.35	\$ 542,877.94	\$ 217,075.17	\$ 2,309,854.46
035 TERMINATION BENEFITS - HB426	\$ 1,076,852.90	\$ 0.00	\$ 375,000.00	\$ 1,451,852.90
200 STUDENT MANAGED ACTIVITY	\$ 174,002.65	\$ 0.00	\$ 351,949.00	\$ 525,951.65
300 DISTRICT MANAGED ACTIVITY	\$ 701,325.64	\$ 0.00	\$ 952,250.00	\$ 1,653,575.64
451 DATA COMMUNICATION FUND	\$ 0.00	\$ 0.00	\$ 27,000.00	\$ 27,000.00
460 SUMMER INTERVENTION	\$ 1,552.36	\$ 0.00	\$ 0.00	\$ 1,552.36
499 MISCELLANEOUS STATE GRANT FUND	\$ 15,892.30	\$ 0.00	\$ 83,500.00	\$ 99,392.30
516 IDEA PART B GRANTS	\$ 30,508.51	\$ 0.00	\$ 2,944,279.85	\$ 2,974,788.36
551 LIMITED ENGLISH PROFICIENCY	\$ 2,458.16	\$ 0.00	\$ 153,628.89	\$ 156,087.05
572 TITLE I DISADVANTAGED CHILDREN	\$ 25,956.56	\$ 0.00	\$ 1,361,296.24	\$ 1,387,252.80
584 STUDENT SUPPORTS & ACADEMIC ENRICHMENT	\$ (107.38)	\$ 0.00	\$ 100,958.35	\$ 100,850.97
587 IDEA PRESCHOOL-HANDICAPPED	\$ 0.00	\$ 0.00	\$ 56,354.53	\$ 56,354.53
590 IMPROVING TEACHER QUALITY	\$ (71,429.25)	\$ 0.00	\$ 465,170.80	\$ 393,741.55
Total:	\$ 4,232,371.76	\$ 542,877.94	\$ 8,120,907.83	\$ 12,896,157.53
Debt Service				
002 9001 DEBT RETIREMENT-DISTRICT	\$ 13,155,836.28	\$ 13,786,315.12	\$ 198,491.42	\$ 27,140,642.82
Total:	\$ 13,155,836.28	\$ 13,786,315.12	\$ 198,491.42	\$ 27,140,642.82
Capital Projects				
003 PERMANENT IMPROVEMENT	\$ 1,000,753.23	\$ 2,215,115.68	\$ 139,136.32	\$ 3,355,005.23
004 BUILDING	\$ 16,285,594.21	\$ 0.00	\$ 3,225,000.00	\$ 19,510,594.21
Total:	\$ 17,286,347.44	\$ 2,215,115.68	\$ 3,364,136.32	\$ 22,865,599.44
Proprietary Fund Type				
Enterprise				
006 FOOD SERVICE	\$ 4,996,174.30	\$ 0.00	\$ 5,189,252.64	\$ 10,185,426.94
009 UNIFORM SCHOOL SUPPLIES	\$ 749,120.14	\$ 0.00	\$ 735,299.18	\$ 1,484,419.32
Total:	\$ 5,745,294.44	\$ 0.00	\$ 5,924,551.82	\$ 11,669,846.26
Internal Service				
024 EMPLOYEE BENEFITS SELF INS.	\$ 11,322,420.06	\$ 0.00	\$ 23,077,000.00	\$ 34,399,420.06
027 WORKMANS COMPENSATION-SELF INS	\$ 1,178,695.45	\$ 0.00	\$ 50,000.00	\$ 1,228,695.45
Total:	\$ 12,501,115.51	\$ 0.00	\$ 23,127,000.00	\$ 35,628,115.51
Fiduciary Fund Type				
Custodial Fund				

PICKERINGTON LOCAL SCHOOLS
Amended Official Certificate of Estimated Resources

Rev. Code Sec. 5705.36

Table with 5 columns: Fund, Unencumbered Balance July 1, Taxes, Other Sources, Total. Rows include 022 DISTRICT CUSTODIAL, Private Purpose Trust Fund (007 SPECIAL TRUST, 008 ENDOWMENT), and Grand Totals.

Grand Totals: \$ 73,837,493.00 \$ 96,987,233.45 \$ 126,337,743.68 \$ 297,162,470.13

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 10/27/25

Fiscal Year: 2026

Taxing Authority: Lancaster City School District

Submitted By: JULIE TAYLOR

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$43,315,104.00	\$35,209,927.00	\$67,818,874.00	\$146,343,905.00
Special Revenue Fund	\$5,646,273.00	\$481,025.00	\$7,128,413.00	\$13,255,711.00
Debt Service Fund	\$6,331,046.00	\$7,094,500.00	\$2,219,001.00	\$15,644,547.00
Capital Projects Fund	\$6,561,770.00	\$0.00	\$23,080,684.00	\$29,642,454.00
Enterprise Fund	\$835,176.00	\$0.00	\$3,327,380.00	\$4,162,556.00
Internal Service Fund	\$477,233.00	\$0.00	\$22,105,000.00	\$22,582,233.00
Fiduciary Fund	\$183,769.00	\$0.00	\$172,760.00	\$356,529.00
Total All Funds	\$63,350,371.00	\$42,785,452.00	\$125,852,112.00	\$231,987,935.00

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

Cari L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 10/27/25

Fiscal Year: 2026
 Taxing Authority: Lancaster City School District
 Submitted By: JULIE TAYLOR

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
(001-0000-00) General Fund *	\$44,957,666.00	\$0.00	\$1,642,562.00	\$43,315,104.00	\$35,209,927.00	\$3,430,328.00	\$0.00	\$64,388,546.00	\$103,028,801.00	\$146,343,905.00	\$108,701,608.00	\$37,642,297.00	
Special Revenue Fund													
018 Public School Support	\$130,494.00	\$0.00	\$11,091.00	\$119,403.00	\$0.00	\$0.00	\$0.00	\$69,900.00	\$69,900.00	\$189,303.00	\$85,023.00	\$104,280.00	
019 Local Grants	\$18,901.00	\$0.00	\$1,180.00	\$17,721.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$22,721.00	\$19,177.00	\$3,544.00	
034 Classroom Facilities Maintenance	\$4,572,442.00	\$0.00	\$388,001.00	\$4,184,441.00	\$481,025.00	\$48,500.00	\$0.00	\$34,749.00	\$564,274.00	\$4,748,715.00	\$1,000.00	\$3,748,715.00	
035 Termination Benefits	\$999,981.00	\$0.00	\$0.00	\$999,981.00	\$0.00	\$0.00	\$0.00	\$600,000.00	\$600,000.00	\$1,599,981.00	\$600,000.00	\$999,981.00	
200 Student Managed Activities	\$97,695.00	\$0.00	\$2,662.00	\$95,033.00	\$0.00	\$0.00	\$0.00	\$82,615.00	\$82,615.00	\$177,648.00	\$96,394.00	\$81,254.00	
300 Athletics	\$381,442.00	\$0.00	\$33,738.00	\$347,704.00	\$0.00	\$0.00	\$0.00	\$490,650.00	\$490,650.00	\$838,354.00	\$468,911.00	\$369,443.00	

401 Auxiliary Services	\$116,297.00	\$0.00	\$114,819.00	\$1,478.00	\$0.00	\$0.00	\$0.00	\$2,522.00	\$2,522.00	\$4,000.00	\$4,000.00	\$0.00	
439 Public School Pre-School	-\$755.00	\$0.00	\$12,575.00	-\$13,330.00	\$0.00	\$0.00	\$0.00	\$1,106,030.00	\$1,106,030.00	\$1,092,700.00	\$1,092,700.00	\$0.00	
451 Data Communication	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,950.00	\$15,950.00	\$15,950.00	\$15,950.00	\$0.00	
499 Miscellaneous State Grants	\$25,693.00	\$0.00	\$25,850.00	-\$157.00	\$0.00	\$0.00	\$0.00	\$157.00	\$157.00	\$0.00	\$0.00	\$0.00	
516 9010 IDEA-B - FY2023	\$1,794.00	\$0.00	\$15,586.00	-\$13,792.00	\$0.00	\$0.00	\$0.00	\$1,863,776.00	\$1,863,776.00	\$1,849,984.00	\$1,849,983.00	\$1.00	
524 Vocational Ed (Carl Perkins)	-\$4,950.00	\$0.00	\$3,061.00	-\$8,011.00	\$0.00	\$0.00	\$0.00	\$132,986.00	\$132,986.00	\$124,975.00	\$124,975.00	\$0.00	
572 9010 Title I FY 2023	-\$4,715.00	\$0.00	\$21,755.00	-\$26,470.00	\$0.00	\$0.00	\$0.00	\$2,021,782.00	\$2,021,782.00	\$1,995,312.00	\$1,995,312.00	\$0.00	
584 Title IV	-\$4,324.00	\$0.00	\$693.00	-\$5,017.00	\$0.00	\$0.00	\$0.00	\$202,254.00	\$202,254.00	\$197,237.00	\$197,237.00	\$0.00	
587 Early Childhood - Spec Ed	-\$15.00	\$0.00	\$2.00	-\$17.00	\$0.00	\$0.00	\$0.00	\$52,429.00	\$52,429.00	\$52,412.00	\$52,412.00	\$1.00	
590 Title II-A Teacher Quality	-\$30,971.00	\$0.00	\$21,723.00	-\$52,694.00	\$0.00	\$0.00	\$0.00	\$399,113.00	\$399,113.00	\$346,419.00	\$346,418.00	\$1.00	
Debt Service Fund													
002 Bond Retirement (incl 264 Notes)	\$6,331,046.00	\$0.00	\$0.00	\$6,331,046.00	\$7,094,500.00	\$375,000.00	\$0.00	\$1,844,001.00	\$9,313,501.00	\$15,644,547.00	\$8,600,000.00	\$7,044,547.00	
Capital Projects Fund													

003 Permanent Improvement	\$1,959,783.00	\$0.00	\$70,713.00	\$1,889,070.00	\$0.00	\$0.00	\$0.00	\$5,435,500.00	\$5,435,500.00	\$7,324,570.00	\$5,000.00 0.00	\$2,324,570.00	
004 Building Fund	\$8,276,192.00	\$0.00	\$4,945,519.00	\$3,330,673.00	\$0.00	\$0.00	\$0.00	\$400,000.00	\$400,000.00	\$3,730,673.00	\$1,000.00 0.00	\$2,730,673.00	
010 Classroom Facilities	\$22,164,677.00	\$0.00	\$21,098,650.00	\$1,066,027.00	\$0.00	\$0.00	\$0.00	\$16,465,184.00	\$16,465,184.00	\$17,531,211.00	\$1,000.00 0.00	\$16,531,211.00	
070 Capital Projects	\$276,000.00	\$0.00	\$0.00	\$276,000.00	\$0.00	\$0.00	\$0.00	\$780,000.00	\$780,000.00	\$1,056,000.00	\$0.00	\$1,056,000.00	
Enterprise Fund													
006 Food Service	\$770,080.00	\$0.00	\$23,294.00	\$746,786.00	\$0.00	\$0.00	\$0.00	\$3,292,380.00	\$3,292,380.00	\$4,039,166.00	\$3,955.61 6.00	\$83,550.00	
020 Pre-School Tuition	\$93,983.00	\$0.00	\$5,593.00	\$88,390.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$123,390.00	\$75,000.0 0	\$48,390.00	
Internal Service Fund													
024 Self Insurance Fund	\$477,233.00	\$0.00	\$0.00	\$477,233.00	\$0.00	\$0.00	\$0.00	\$22,105,000.00	\$22,105,000.00	\$22,582,233.00	\$22,580.0 00.00	\$2,233.00	
Fiduciary Fund													
007 Scholarship Memorial	\$35,788.00	\$0.00	\$10,500.00	\$25,288.00	\$0.00	\$0.00	\$0.00	\$3,550.00	\$3,550.00	\$28,838.00	\$5,600.00	\$23,238.00	
008 Endowment	\$42,007.00	\$0.00	\$3,500.00	\$38,507.00	\$0.00	\$0.00	\$0.00	\$1,210.00	\$1,210.00	\$39,717.00	\$3,250.00	\$36,467.00	
022 District Agency Fund	\$119,974.00	\$0.00	\$0.00	\$119,974.00	\$0.00	\$0.00	\$0.00	\$168,000.00	\$168,000.00	\$287,974.00	\$250,000. 00	\$37,974.00	
Total All Funds	\$91,803,438.00	\$0.00	\$28,453,067.00	\$63,350,371.00	\$42,785,452.0 0	\$3,853,828.0 0	\$0.00	\$121,998,284.0 0	\$168,637,564.00	\$231,987,935.00	\$159,119, 565.00	\$72,868,370.00	





THE PLACE TO BE

TREASURER'S OFFICE

Julie Taylor, Treasurer
2780 Coonpath Rd. NE.
Lancaster, OH 43130
Email: j_taylor@lcsschools.net

September 23, 2025

Fairfield County Auditor
Attn: Carri Brown
310 East Main Street
Lancaster, OH 43130

Dear Ms. Brown,

Please make the following additions to our Certificate of Funds Available for FY26:

Fund	Fund Description	Change	Total Available
001	General Fund	+\$10,948,220	\$146,343,905
003	Permanent Improvement	+2,650,000	\$7,324,570
024	Employee Benefits Self-Insurance	+\$410,000	\$22,582,233
034	Classroom Facilities	+\$22,925	\$4,748,715
070	Capital Projects	+\$390,000	\$1,056,000
439	Public School Preschool	+\$8,724	\$1,092,700
572	Title I	+\$8,381	\$1,995,312
590	Title IIA Improving Teacher Quality	+\$53,277	\$346,419

Please make the following reductions to our Certificate of Funds Available for FY26 in coordination with the Permanent appropriation that will be forthcoming after the September 23, 2025 board meeting:

Fund	Fund Description	Change	Total Available
002	Debt Service	-\$524,780	\$15,644,547
401	Auxiliary Services	-\$421,628	\$4,000
451	Data Communication	-\$50	\$15,950
499	Misc State Grants	-\$1,024	\$0
516	Title VI-B	-\$29,861	\$1,849,984
524	Perkins	-\$16,632	\$124,975
536	Title I Supplemental	-\$67,736	\$0
584	Title IV	-\$50,197	\$197,237
587	IDEA Preschool	-\$7,997	\$52,412
599	Miscellaneous Federal Grants	-\$10,000	\$0

Thank you,

2780 Coonpath Rd. NE • Lancaster, Ohio 43130-3166 • (740) 687-7315 • (740) 687-3430 (fax) • www.lancaster.k12.oh.us

LANCASTER CITY SCHOOL DISTRICT

Budget Summary Report

	FYTD Appropriated	Prior Yr Enc	FYTD Expendable	FYTD Expended	MTD Expended	Encumbrance	Future Exp	FYTD Encumbered	% Exp/Enc
Fund:	001	\$ 108,701,607.74	\$	\$ 110,344,169.80	\$ 23,736,059.14	\$	\$ 6,750,847.84	\$ 0.00	\$ 79,857,262.82
Fund:	002	\$ 8,599,999.96	\$ 0.00	\$ 8,599,999.96	\$ 40,872.80	\$ 781.03	\$ 0.00	\$ 0.00	\$ 8,559,127.16
Fund:	003	\$ 5,000,000.00	\$ 70,713.00	\$ 5,070,713.00	\$ 0.00	\$ 0.00	\$ 529,888.23	\$ 0.00	\$ 4,540,824.77
Fund:	004	\$ 1,000,000.00	\$	\$ 5,945,518.61	\$ 1,103,046.05	\$ 369.73	\$ 3,842,472.56	\$ 0.00	\$ 1,000,000.00
Fund:	006	\$ 3,955,616.00	\$ 23,294.27	\$ 3,978,910.27	\$ 405,163.98	\$ 64,013.61	\$ 647,387.01	\$ 0.00	\$ 2,926,359.28
Fund:	007	\$ 5,600.00	\$ 10,500.00	\$ 16,100.00	\$ 0.00	\$ 0.00	\$ 10,500.00	\$ 0.00	\$ 5,600.00
Fund:	008	\$ 3,250.00	\$ 3,500.00	\$ 6,750.00	\$ 0.00	\$ 0.00	\$ 3,500.00	\$ 0.00	\$ 3,250.00
Fund:	010	\$ 1,000,000.00	\$	\$ 22,098,649.78	\$ 3,512,281.46	\$ 3,228.01	\$ 17,586,368.32	\$ 0.00	\$ 1,000,000.00
Fund:	018	\$ 85,023.00	\$ 11,091.35	\$ 96,114.35	\$ 9,995.61	\$ 662.34	\$ 26,636.58	\$ 0.00	\$ 59,482.16
Fund:	019	\$ 19,176.89	\$ 1,180.07	\$ 20,356.96	\$ 906.97	\$ 0.00	\$ 5,504.65	\$ 0.00	\$ 13,945.34
Fund:	020	\$ 75,000.00	\$ 5,593.12	\$ 80,593.12	\$ 576.04	\$ 538.54	\$ 19,456.46	\$ 0.00	\$ 60,560.62
Fund:	022	\$ 250,000.00	\$ 0.00	\$ 250,000.00	\$ 22,050.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 227,950.00
Fund:	024	\$ 22,580,000.00	\$ 0.00	\$ 22,580,000.00	\$ 5,578,609.99	\$	\$ 17,171,609.63	\$ 0.00	\$ (170,219.62)
Fund:	034	\$ 1,000,000.00	\$ 388,001.37	\$ 1,388,001.37	\$ 212,584.30	\$ 23,134.73	\$ 372,302.97	\$ 0.00	\$ 803,114.10
Fund:	035	\$ 600,000.00	\$ 0.00	\$ 600,000.00	\$ 397,956.65	\$ 8,197.00	\$ 0.00	\$ 0.00	\$ 202,043.35
Fund:	200	\$ 96,393.96	\$ 2,661.53	\$ 99,055.49	\$ 3,500.34	\$ 830.00	\$ 15,482.42	\$ 0.00	\$ 80,072.73
Fund:	300	\$ 468,911.38	\$ 33,738.04	\$ 502,649.42	\$ 80,876.56	\$ 4,460.65	\$ 92,111.38	\$ 0.00	\$ 329,661.48
Fund:	401	\$ 4,000.00	\$ 114,819.40	\$ 118,819.40	\$ 73,261.89	\$ 0.00	\$ 48,047.99	\$ 0.00	\$ (2,490.48)
Fund:	439	\$ 1,092,699.70	\$ 12,574.53	\$ 1,105,274.23	\$ 98,304.19	\$ (69,364.80)	\$ 3,651.75	\$ 0.00	\$ 1,003,318.29
Fund:	451	\$ 15,950.00	\$ 0.00	\$ 15,950.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,950.00
Fund:	499	\$ 0.00	\$ 25,850.00	\$ 25,850.00	\$ 0.00	\$ 0.00	\$ 25,850.00	\$ 0.00	\$ 0.00
Fund:	516	\$ 1,849,982.71	\$ 15,586.24	\$ 1,865,568.95	\$ 317,857.14	\$ 49,615.63	\$ 0.00	\$ 0.00	\$ 1,547,711.81
Fund:	524	\$ 124,975.31	\$ 3,060.93	\$ 128,036.24	\$ 11,782.93	\$ (153.72)	\$ 72,913.33	\$ 0.00	\$ 43,339.98
Fund:	572	\$ 1,995,311.92	\$ 21,754.62	\$ 2,017,066.54	\$ 315,913.33	\$ 55,433.38	\$ 131,859.91	\$ 0.00	\$ 1,569,293.30
Fund:	584	\$ 197,236.67	\$ 692.91	\$ 197,929.58	\$ 61,685.75	\$ 0.00	\$ 17,000.00	\$ 0.00	\$ 119,243.83
Fund:	587	\$ 52,411.31	\$ 1.60	\$ 52,412.91	\$ 8,156.18	\$ 1,356.12	\$ 0.00	\$ 0.00	\$ 44,256.73
Fund:	590	\$ 346,417.64	\$ 21,723.21	\$ 368,140.85	\$ 78,181.98	\$ 4,060.24	\$ 51,451.77	\$ 0.00	\$ 238,507.10
Grand Total		\$ 159,119,564.19	\$ 28,453,066.64	\$ 187,572,630.83	\$ 36,069,623.28	\$ 4,843,762.76	\$ 47,424,842.80	\$ 0.00	\$ 104,078,164.75

LANCASTER CITY SCHOOL DISTRICT

Revenue Summary Report

		FYTD Receivable	FYTD Received	MTD Received	YTD Received	Remaining Balance
Fund:	001	\$ 103,028,801.00	\$ 33,798,466.87	\$ 1,771,203.31	\$ 83,980,820.28	\$ 69,230,334.13
Fund:	002	\$ 9,313,501.00	\$ 4,802,269.91	\$ 0.00	\$ 8,541,400.63	\$ 4,511,231.09
Fund:	003	\$ 5,435,500.00	\$ 5,428,000.00	\$ 0.00	\$ 5,428,000.00	\$ 7,500.00
Fund:	004	\$ 400,000.00	\$ 60,788.08	\$ 0.00	\$ 447,656.26	\$ 339,211.92
Fund:	006	\$ 3,292,380.00	\$ 647,730.72	\$ 1,378.95	\$ 2,523,034.68	\$ 2,644,649.28
Fund:	007	\$ 3,550.00	\$ 260.36	\$ 0.00	\$ 813.13	\$ 3,289.64
Fund:	008	\$ 1,210.00	\$ 305.59	\$ 0.00	\$ 975.67	\$ 904.41
Fund:	010	\$ 16,465,184.00	\$ 4,419,349.24	\$ 2,521,684.00	\$ 9,254,437.98	\$ 12,045,834.76
Fund:	018	\$ 69,900.00	\$ 14,749.69	\$ 10,406.37	\$ 34,374.76	\$ 55,150.31
Fund:	019	\$ 5,000.00	\$ 14,560.70	\$ 5,811.23	\$ 21,135.44	\$ (9,560.70)
Fund:	020	\$ 35,000.00	\$ 11,487.00	\$ 3,240.50	\$ 29,378.50	\$ 23,513.00
Fund:	022	\$ 168,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 168,000.00
Fund:	024	\$ 22,105,000.00	\$ 5,582,576.82	\$ 3,251.07	\$ 16,555,816.32	\$ 16,522,423.18
Fund:	034	\$ 564,274.85	\$ 230,461.54	\$ 0.00	\$ 552,604.29	\$ 333,813.31
Fund:	035	\$ 600,000.00	\$ 0.00	\$ 0.00	\$ 480,000.00	\$ 600,000.00
Fund:	070	\$ 780,000.00	\$ 780,000.00	\$ 0.00	\$ 780,000.00	\$ 0.00
Fund:	200	\$ 82,615.00	\$ 12,768.36	\$ 8,017.50	\$ 58,144.25	\$ 69,846.64
Fund:	300	\$ 490,650.00	\$ 180,219.11	\$ 24,427.90	\$ 312,368.41	\$ 310,430.89
Fund:	401	\$ 2,522.00	\$ 438.85	\$ 0.00	\$ 225,552.02	\$ 2,083.15
Fund:	439	\$ 1,106,030.00	\$ 101,241.69	\$ 0.00	\$ 718,333.40	\$ 1,004,788.31
Fund:	451	\$ 15,950.00	\$ 0.00	\$ 0.00	\$ 7,929.12	\$ 15,950.00
Fund:	499	\$ 157.00	\$ 156.58	\$ 0.00	\$ 5,122.89	\$ 0.42
Fund:	516	\$ 1,863,776.00	\$ 166,435.74	\$ 0.00	\$ 166,435.74	\$ 1,697,340.26
Fund:	524	\$ 132,986.00	\$ 4,949.68	\$ 0.00	\$ 4,949.68	\$ 128,036.32
Fund:	572	\$ 2,021,782.00	\$ 163,968.26	\$ 0.00	\$ 163,968.26	\$ 1,857,813.74
Fund:	584	\$ 202,254.00	\$ 66,009.85	\$ 0.00	\$ 66,009.85	\$ 136,244.15
Fund:	587	\$ 52,429.00	\$ 4,669.11	\$ 0.00	\$ 4,669.11	\$ 47,759.89
Fund:	590	\$ 399,113.00	\$ 146,168.03	\$ 45,259.00	\$ 146,168.03	\$ 252,944.97
Grand Total		\$ 168,637,564.85	\$ 56,638,031.78	\$ 4,394,679.83	\$ 130,510,098.70	\$ 111,999,533.07

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 10/27/25

Fiscal Year: 2026

Taxing Authority: Fairfield Union L.S.D

Submitted By: COURTNEY ROBERTS

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

Funds	Unencumbered Balance	Taxes	Rollbacks & Other Sources	Total
General Fund	\$7,238,179.45	\$8,657,000.00	\$23,274,394.00	\$39,169,573.45
Special Revenue Fund	\$1,548,037.62	\$0.00	\$1,313,554.90	\$2,861,592.52
Debt Service Fund	\$6,960,456.16	\$445,700.00	\$56,600.00	\$7,462,756.16
Capital Projects Fund	\$18,992,730.38	\$349,300.00	\$528,600.00	\$19,870,630.38
Enterprise Fund	\$231,135.24	\$0.00	\$1,300,000.00	\$1,531,135.24
Internal Service Fund	\$4,551,204.29	\$0.00	\$4,006,500.00	\$8,557,704.29
Fiduciary Fund	\$421,877.53	\$0.00	\$2,250,000.00	\$2,671,877.53
Total All Funds	\$39,943,620.67	\$9,452,000.00	\$32,729,648.90	\$82,125,269.57

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

Cari L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 10/27/25

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

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
001 General Fund *	\$7,600,447.53	\$0.00	\$362,268.08	\$7,238,179.45	\$8,657,000.00	\$956,000.00	\$0.00	\$22,318,394.00	\$31,931,394.00	\$39,169,573.45	\$30,298,903.00	\$8,870,670.45	
Special Revenue Fund													
007 Gift	\$78,727.49	\$0.00	\$1,457.50	\$77,269.99	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$82,269.99	\$82,269.99	\$0.00	
018 School Support	\$52,553.81	\$0.00	\$3,834.42	\$48,719.39	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$68,719.39	\$68,719.39	\$0.00	
019 Other Local Grants	\$3,815.24	\$0.00	\$0.00	\$3,815.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,815.24	\$3,815.24	\$0.00	
034 Classroom Maint	\$1,154,391.21	\$0.00	\$88,069.00	\$1,066,322.21	\$0.00	\$0.00	\$0.00	\$85,674.00	\$85,674.00	\$1,151,996.21	\$1,151,996.21	\$0.00	
300 Student Activity	\$402,131.70	\$0.00	\$24,449.31	\$377,682.39	\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00	\$677,682.39	\$677,682.39	\$0.00	
451 Data Communication	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,200.00	\$7,200.00	\$7,200.00	\$7,200.00	\$0.00	

461 Vocational Educ. Enhancements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,521.28	\$3,521.28	\$3,521.28	\$3,521.28	\$0.00	
467 Student Wellness & Success	\$6.08	\$0.00	\$0.00	\$6.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6.08	\$6.08	\$0.00	
499 Misc State Grants	\$18,208.90	\$0.00	\$5,074.35	\$13,134.55	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$63,134.55	\$63,134.55	\$0.00	
507 Elem/Secondary School Emergency Relief	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
510 Coronavirus Relief Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
516 9010 IDEA-B - FY2011	-\$17,453.99	\$0.00	\$0.00	-\$17,453.99	\$0.00	\$0.00	\$0.00	\$457,453.99	\$457,453.99	\$440,000.00	\$440,000.00	\$0.00	
572 9014 Title I FY 14	-\$16,561.42	\$0.00	\$0.00	-\$16,561.42	\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00	\$283,438.58	\$283,438.58	\$0.00	
584 Drug Free Schools Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,651.91	\$21,651.91	\$21,651.91	\$21,651.91	\$0.00	
587 IDEA Preschool - Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,053.72	\$8,053.72	\$8,053.72	\$8,053.72	\$0.00	
590 FY2001 TITLE VI-R	-\$4,896.82	\$0.00	\$0.00	-\$4,896.82	\$0.00	\$0.00	\$0.00	\$55,000.00	\$55,000.00	\$50,103.18	\$50,103.18	\$0.00	
599 Misc Federal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service Fund													
002 Bond Retirement	\$6,960,456.16	\$0.00	\$0.00	\$6,960,456.16	\$445,700.00	\$56,600.00	\$0.00	\$0.00	\$502,300.00	\$7,462,756.16	\$7,462,756.16	\$0.00	

Capital Projects Fund													
003 Permanent Improvement (Levy) *	\$1,175,107.91	\$0.00	\$263,902.80	\$911,205.11	\$349,300.00	\$28,600.00	\$0.00	\$500,000.00	\$877,900.00	\$1,789,105.11	\$1,789,105.11	\$0.00	
070 Capital Projects Set Aside	\$18,461,410.27	\$0.00	\$379,885.00	\$18,081,525.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,081,525.27	\$5,000,000.00	\$13,081,525.27	
Enterprise Fund													
006 Lunchroom	\$357,335.24	\$0.00	\$126,200.00	\$231,135.24	\$0.00	\$0.00	\$0.00	\$1,300,000.00	\$1,300,000.00	\$1,531,135.24	\$1,531,135.24	\$0.00	
Internal Service Fund													
014 Special Rotary	\$6,499.00	\$0.00	\$0.00	\$6,499.00	\$0.00	\$0.00	\$0.00	\$6,500.00	\$6,500.00	\$12,999.00	\$12,999.00	\$0.00	
024 Self Insurance Fund	\$4,544,805.29	\$0.00	\$100.00	\$4,544,705.29	\$0.00	\$0.00	\$0.00	\$4,000,000.00	\$4,000,000.00	\$8,544,705.29	\$8,544,705.29	\$0.00	
Fiduciary Fund													
022 Workers' Comp	\$308,452.82	\$0.00	\$0.00	\$308,452.82	\$0.00	\$0.00	\$0.00	\$2,100,000.00	\$2,100,000.00	\$2,408,452.82	\$2,408,452.82	\$0.00	
200 Student Activity	\$123,744.94	\$0.00	\$10,320.23	\$113,424.71	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$263,424.71	\$263,424.71	\$0.00	
Total All Funds	\$41,209,181.36	\$0.00	\$1,265,560.69	\$39,943,620.67	\$9,452,000.00	\$1,041,200.00	\$0.00	\$31,688,448.90	\$42,181,648.90	\$82,125,269.57	\$60,173,073.85	\$21,952,195.72	



FAIRFIELD UNION LOCAL SCHOOL DISTRICT
Fiscal Year 2026

Amended Permanent Appropriation Resolution - Summary

Fund Class/Name	Fund Number/SCC	Total Appropriation	
General Fund Class	Governmental Fund Type		
General Fund	001	\$	30,298,903.00
Special Revenue Class	Governmental Fund Type		
Special Trust	007	\$	82,269.99
Public School Support	018	\$	68,719.39
Other Special Revenue	019	\$	3,815.24
Classroom Maintenance Facility	034	\$	1,151,996.21
District Managed Student Activity	300	\$	677,682.39
Auxiliary	401	\$	-
Data Comm	451	\$	7,200.00
Vocational Education	461	\$	3,521.28
Student Wellness & Success	467	\$	6.08
Misc. State Grants	499	\$	63,134.55
Race to the Top	506	\$	-
ESSER	507	\$	-
CRF & Broadband	510	\$	-
Title VI-B	516	\$	440,000.00
Title I - SI	536	\$	-
Title III	551	\$	-
Title I	572	\$	283,438.58
Preschool Grant	587	\$	8,053.72
Title II-A	590	\$	50,103.18
Title IV-A	584	\$	21,651.91
State Fiscal Recovery Funds	599	\$	-
Total Special Revenue Class		\$	2,861,592.52
Debt Service Fund Class	Governmental Fund Type		
Debt Service	002	\$	7,462,756.16
Capital Project Fund Class	Governmental Fund Type		
Permanent Improvement	003	\$	1,789,105.11
Capital Projects Set Aside	070	\$	5,000,000.00
Total Capital Project Fund Class		\$	6,789,105.11
Enterprise Fund Class	Proprietary Fund Type		
School Food Service	006	\$	1,531,135.24
Internal Service Fund Class	Proprietary Fund Type		
Internal Services Rotary	014	\$	12,999.00
Employee Benefits Self-Insurance	024	\$	8,544,705.29
Total Internal Service Fund Class		\$	8,557,704.29
Agency Fund	Fiduciary Fund Type		
District Agency	022	\$	2,408,452.82
Student Managed Activity	200	\$	263,424.71
Total Agency Fund Class		\$	2,671,877.53

Total Permanent Appropriations - All Fund Types **\$ 60,173,073.85**

Keri D. Kemmer



FAIRFIELD UNION LOCAL SCHOOL DISTRICT
Fiscal Year 2026
Amended Permanent Appropriation Resolution - Detailed

Fund Class/Name	Fund Number/SCC	Carryover Encumbrances	Original Appropriation	Total Appropriation
General Fund Class	Governmental Fund Type			
General Fund	001	\$ 362,268.08	\$ 30,298,903.00	\$ 30,661,171.08
Special Revenue Class	Governmental Fund Type			
Special Trust	007	\$ 1,457.50	\$ 82,269.99	\$ 83,727.49
Public School Support	018	\$ 3,834.42	\$ 68,719.39	\$ 72,553.81
Other Special Revenue	019	\$ -	\$ 3,815.24	\$ 3,815.24
Classroom Maintenance Facility	034	\$ 88,069.00	\$ 1,151,996.21	\$ 1,240,065.21
District Managed Student Activity	300	\$ 24,449.31	\$ 677,682.39	\$ 702,131.70
Data Comm	451	\$ -	\$ 7,200.00	\$ 7,200.00
Vocational Education	461	\$ -	\$ 3,521.28	\$ 3,521.28
Student Wellness & Success	467	\$ -	\$ 6.08	\$ 6.08
Misc. State Grants	499	\$ 5,074.35	\$ 63,134.55	\$ 68,208.90
Race to the Top	506	\$ -	\$ -	\$ -
ESSER	507	\$ -	\$ -	\$ -
CRF & Broadband	510	\$ -	\$ -	\$ -
Title VI-B	516	\$ -	\$ 440,000.00	\$ 440,000.00
Title I - SI	536	\$ -	\$ -	\$ -
Title III	551	\$ -	\$ -	\$ -
Title I	572	\$ -	\$ 283,438.58	\$ 283,438.58
Preschool Grant	587	\$ -	\$ 8,053.72	\$ 8,053.72
Title II-A	590	\$ -	\$ 50,103.18	\$ 50,103.18
Title IV-A	584	\$ -	\$ 21,651.91	\$ 21,651.91
State Fiscal Recovery Funds	599	\$ -	\$ -	\$ -
Total Special Revenue Class		\$ 122,884.58	\$ 2,861,592.52	\$ 2,984,477.10
Debt Service Fund Class	Governmental Fund Type			
Debt Service	002	\$ -	\$ 7,462,756.16	\$ 7,462,756.16
Capital Project Fund Class	Governmental Fund Type			
Permanent Improvement	003	\$ 263,902.80	\$ 1,789,105.11	\$ 2,053,007.91
Capital Projects Set Aside	070	\$ 379,885.00	\$ 5,000,000.00	\$ 5,379,885.00
Total Capital Project Fund Class		\$ 643,787.80	\$ 6,789,105.11	\$ 7,432,892.91
Enterprise Fund Class	Proprietary Fund Type			
School Food Service	006	\$ 126,200.00	\$ 1,531,135.24	\$ 1,657,335.24
Internal Service Fund Class	Proprietary Fund Type			
Internal Services Rotary	014	\$ -	\$ 12,999.00	\$ 12,999.00
Employee Benefits Self-Insurance	024	\$ 100.00	\$ 8,544,705.29	\$ 8,544,805.29
Total Internal Service Fund Class		\$ 100.00	\$ 8,557,704.29	\$ 8,557,804.29
Agency Fund	Fiduciary Fund Type			
District Agency	022	\$ -	\$ 2,408,452.82	\$ 2,408,452.82
Student Managed Activity	200	\$ 10,320.23	\$ 263,424.71	\$ 273,744.94
Total Agency Fund Class		\$ 10,320.23	\$ 2,671,877.53	\$ 2,682,197.76
Total Appropriations - All Fund Types		\$ 1,265,560.69	\$ 60,173,073.85	\$ 61,438,634.54

Kew H Kemmer



FAIRFIELD UNION LOCAL SCHOOL DISTRICT
Fiscal Year 2026

Amended Estimated Resources

Fund Class/Name	Fund Number/SCC	Governmental Fund Type	Unencumbered Balance	Estimated Receipts	Original Certificate	Total Estimated Resources	Appropriations	Variance
General Fund Class								
General Fund	001	Governmental Fund Type	\$ 7,238,179.45	\$31,931,394.00	\$39,169,573.45	\$39,169,573.45	\$ 30,298,903.00	\$ 8,870,670.45
Special Revenue Class								
Special Trust	007	Governmental Fund Type	\$ 77,269.99	\$ 5,000.00	\$ 82,269.99	\$ 82,269.99	\$ 82,269.99	\$ -
Public School Support	018	Governmental Fund Type	\$ 48,719.39	\$ 20,000.00	\$ 68,719.39	\$ 68,719.39	\$ 68,719.39	\$ -
Other Special Revenue	019	Governmental Fund Type	\$ 3,815.24	\$ -	\$ 3,815.24	\$ 3,815.24	\$ 3,815.24	\$ -
Classroom Maintenance Facility	034	Governmental Fund Type	\$ 1,066,322.21	\$ 85,674.00	\$ 1,151,996.21	\$ 1,151,996.21	\$ 1,151,996.21	\$ -
District Managed Student Activity	300	Governmental Fund Type	\$ 377,682.39	\$ 300,000.00	\$ 677,682.39	\$ 677,682.39	\$ 677,682.39	\$ -
Data Comm	451	Governmental Fund Type	\$ -	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00	\$ -
Vocational Education	461	Governmental Fund Type	\$ -	\$ 3,521.28	\$ 3,521.28	\$ 3,521.28	\$ 3,521.28	\$ -
Student Wellness & Success	467	Governmental Fund Type	\$ 6.08	\$ -	\$ 6.08	\$ 6.08	\$ 6.08	\$ -
Misc. State Grants	499	Governmental Fund Type	\$ 13,134.55	\$ 50,000.00	\$ 63,134.55	\$ 63,134.55	\$ 63,134.55	\$ -
Race to the Top	506	Governmental Fund Type	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSER	507	Governmental Fund Type	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CRF & Broadband	510	Governmental Fund Type	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title VI-B	516	Governmental Fund Type	\$ (17,453.99)	\$ 457,453.99	\$ 440,000.00	\$ 440,000.00	\$ 440,000.00	\$ -
Title I - SI	536	Governmental Fund Type	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title III	551	Governmental Fund Type	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title I	572	Governmental Fund Type	\$ (16,561.42)	\$ 300,000.00	\$ 283,438.58	\$ 283,438.58	\$ 283,438.58	\$ -
Preschool Grant	587	Governmental Fund Type	\$ -	\$ 8,053.72	\$ 8,053.72	\$ 8,053.72	\$ 8,053.72	\$ -
Title II-A	590	Governmental Fund Type	\$ (4,896.82)	\$ 55,000.00	\$ 50,103.18	\$ 50,103.18	\$ 50,103.18	\$ -
Title IV-A	584	Governmental Fund Type	\$ -	\$ 21,651.91	\$ 21,651.91	\$ 21,651.91	\$ 21,651.91	\$ -
State Fiscal Recovery Funds	599	Governmental Fund Type	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Special Revenue Class			\$ 1,548,037.62	\$ 1,313,554.90	\$ 2,861,592.52	\$ 2,861,592.52	\$ 2,861,592.52	\$ -
Debt Service Fund Class								
Debt Service	002	Governmental Fund Type	\$ 6,960,456.16	\$ 502,300.00	\$ 7,462,756.16	\$ 7,462,756.16	\$ 7,462,756.16	\$ -
Capital Project Fund Class								
Permanent Improvement	003	Governmental Fund Type	\$ 911,205.11	\$ 877,900.00	\$ 1,789,105.11	\$ 1,789,105.11	\$ 1,789,105.11	\$ -
Capital Projects Set Aside	070	Governmental Fund Type	\$ 18,081,525.27	\$ -	\$ 18,081,525.27	\$ 18,081,525.27	\$ 5,000,000.00	\$ 13,081,525.27
Total Capital Project Fund Class			\$ 18,992,730.38	\$ 877,900.00	\$ 19,870,630.38	\$ 19,870,630.38	\$ 6,789,105.11	\$ 13,081,525.27
Enterprise Fund Class								
School Food Service	006	Proprietary Fund Type	\$ 231,135.24	\$ 1,300,000.00	\$ 1,531,135.24	\$ 1,531,135.24	\$ 1,531,135.24	\$ -
Internal Service Fund Class								
Internal Services Rotary	014	Proprietary Fund Type	\$ 6,499.00	\$ 6,500.00	\$ 12,999.00	\$ 12,999.00	\$ 12,999.00	\$ -
Employee Benefits Self-Insurance	024	Proprietary Fund Type	\$ 4,544,705.29	\$ 4,000,000.00	\$ 8,544,705.29	\$ 8,544,705.29	\$ 8,544,705.29	\$ -
Total Internal Service Fund Class			\$ 4,551,204.29	\$ 4,006,500.00	\$ 8,557,704.29	\$ 8,557,704.29	\$ 8,557,704.29	\$ -
Agency Fund								
District Agency	022	Fiduciary Fund Type	\$ 308,452.82	\$ 2,100,000.00	\$ 2,408,452.82	\$ 2,408,452.82	\$ 2,408,452.82	\$ -
Student Managed Activity	200	Fiduciary Fund Type	\$ 113,424.71	\$ 150,000.00	\$ 263,424.71	\$ 263,424.71	\$ 263,424.71	\$ -
Total Agency Fund Class			\$ 421,877.53	\$ 2,250,000.00	\$ 2,671,877.53	\$ 2,671,877.53	\$ 2,671,877.53	\$ -
Totals - All Funds			\$ 39,943,620.67	\$ 42,181,648.90	\$ 82,125,269.57	\$ 82,125,269.57	\$ 60,173,073.85	\$ 21,952,195.72

Karen Korman



FAIRFIELD UNION LOCAL SCHOOL DISTRICT
Fiscal Year 2026
Permanent Appropriation Resolution - Summary

Fund Class/Name	Fund Number/SCC	Total Appropriation	
General Fund Class			
General Fund	001	\$	35,000,000.00
Special Revenue Class			
Governmental Fund Type			
Special Trust	007	\$	82,269.99
Public School Support	018	\$	68,719.39
Other Special Revenue	019	\$	3,815.24
Classroom Maintenance Facility	034	\$	1,151,996.21
District Managed Student Activity	300	\$	677,682.39
Auxiliary	401	\$	-
Data Comm	451	\$	7,200.00
Vocational Education	461	\$	3,521.28
Student Wellness & Success	467	\$	6.08
Misc. State Grants	499	\$	63,134.55
Race to the Top	506	\$	-
ESSER	507	\$	-
CRF & Broadband	510	\$	-
Title VI-B	516	\$	440,000.00
Title I - SI	536	\$	-
Title III	551	\$	-
Title I	572	\$	283,438.58
Preschool Grant	587	\$	8,053.72
Title II-A	590	\$	50,103.18
Title IV-A	584	\$	21,651.91
State Fiscal Recovery Funds	599	\$	-
Total Special Revenue Class		\$	2,861,592.52
Debt Service Fund Class			
Governmental Fund Type			
Debt Service	002	\$	7,462,756.16
Capital Project Fund Class			
Governmental Fund Type			
Permanent Improvement	003	\$	1,789,105.11
Capital Projects Set Aside	070	\$	5,000,000.00
Total Capital Project Fund Class		\$	6,789,105.11
Enterprise Fund Class			
Proprietary Fund Type			
School Food Service	006	\$	1,531,135.24
Internal Service Fund Class			
Proprietary Fund Type			
Internal Services Rotary	014	\$	12,999.00
Employee Benefits Self-Insurance	024	\$	8,544,705.29
Total Internal Service Fund Class		\$	8,557,704.29
Agency Fund			
Fiduciary Fund Type			
District Agency	022	\$	2,408,452.82
Student Managed Activity	200	\$	263,424.71
Total Agency Fund Class		\$	2,671,877.53

Total Permanent Appropriations - All Fund Types \$ 64,874,170.85

Kari Kemmen



FAIRFIELD UNION LOCAL SCHOOL DISTRICT
Fiscal Year 2026
Permanent Appropriation Resolution - Detailed

Fund Class/Name	Fund Number/SCC	Carryover Encumbrances	Original Appropriation	Total Appropriation
General Fund Class	Governmental Fund Type			
General Fund	001	\$ 362,268.08	\$ 35,000,000.00	\$ 35,362,268.08
Special Revenue Class	Governmental Fund Type			
Special Trust	007	\$ 1,457.50	\$ 82,269.99	\$ 83,727.49
Public School Support	018	\$ 3,834.42	\$ 68,719.39	\$ 72,553.81
Other Special Revenue	019	\$ -	\$ 3,815.24	\$ 3,815.24
Classroom Maintenance Facility	034	\$ 88,069.00	\$ 1,151,996.21	\$ 1,240,065.21
District Managed Student Activity	300	\$ 24,449.31	\$ 677,682.39	\$ 702,131.70
Data Comm	451	\$ -	\$ 7,200.00	\$ 7,200.00
Vocational Education	461	\$ -	\$ 3,521.28	\$ 3,521.28
Student Wellness & Success	467	\$ -	\$ 6.08	\$ 6.08
Misc. State Grants	499	\$ 5,074.35	\$ 63,134.55	\$ 68,208.90
Race to the Top	506	\$ -	\$ -	\$ -
ESSER	507	\$ -	\$ -	\$ -
CRF & Broadband	510	\$ -	\$ -	\$ -
Title VI-B	516	\$ -	\$ 440,000.00	\$ 440,000.00
Title I - SI	536	\$ -	\$ -	\$ -
Title III	551	\$ -	\$ -	\$ -
Title I	572	\$ -	\$ 283,438.58	\$ 283,438.58
Preschool Grant	587	\$ -	\$ 8,053.72	\$ 8,053.72
Title II-A	590	\$ -	\$ 50,103.18	\$ 50,103.18
Title IV-A	584	\$ -	\$ 21,651.91	\$ 21,651.91
State Fiscal Recovery Funds	599	\$ -	\$ -	\$ -
Total Special Revenue Class		\$ 122,884.58	\$ 2,861,592.52	\$ 2,984,477.10
Debt Service Fund Class	Governmental Fund Type			
Debt Service	002	\$ -	\$ 7,462,756.16	\$ 7,462,756.16
Capital Project Fund Class	Governmental Fund Type			
Permanent Improvement	003	\$ 263,902.80	\$ 1,789,105.11	\$ 2,053,007.91
Capital Projects Set Aside	070	\$ 379,885.00	\$ 5,000,000.00	\$ 5,379,885.00
Total Capital Project Fund Class		\$ 643,787.80	\$ 6,789,105.11	\$ 7,432,892.91
Enterprise Fund Class	Proprietary Fund Type			
School Food Service	006	\$ 126,200.00	\$ 1,531,135.24	\$ 1,657,335.24
Internal Service Fund Class	Proprietary Fund Type			
Internal Services Rotary	014	\$ -	\$ 12,999.00	\$ 12,999.00
Employee Benefits Self-Insurance	024	\$ 100.00	\$ 8,544,705.29	\$ 8,544,805.29
Total Internal Service Fund Class		\$ 100.00	\$ 8,557,704.29	\$ 8,557,804.29
Agency Fund	Fiduciary Fund Type			
District Agency	022	\$ -	\$ 2,408,452.82	\$ 2,408,452.82
Student Managed Activity	200	\$ 10,320.23	\$ 263,424.71	\$ 273,744.94
Total Agency Fund Class		\$ 10,320.23	\$ 2,671,877.53	\$ 2,682,197.76
Total Appropriations - All Fund Types		\$ 1,265,560.69	\$ 64,874,170.85	\$ 66,139,731.54

Keri K. Kemmer



FAIRFIELD UNION LOCAL SCHOOL DISTRICT
Fiscal Year 2026

Estimated Resources

Fund Class/Name	Fund Number/SCC	Unencumbered Balance	Estimated Receipts	Original Certificate	Total Estimated Resources	Appropriations	Variance
General Fund Class							
General Fund	001	\$ 7,238,179.45	\$ 30,000,000.00	\$ 37,238,179.45	\$ 37,238,179.45	\$ 35,000,000.00	\$ 2,238,179.45
Special Revenue Class							
Special Trust	007	\$ 77,269.99	\$ 5,000.00	\$ 82,269.99	\$ 82,269.99	\$ 82,269.99	\$ -
Public School Support	018	\$ 48,719.39	\$ 20,000.00	\$ 68,719.39	\$ 68,719.39	\$ 68,719.39	\$ -
Other Special Revenue	019	\$ 3,815.24	\$ -	\$ 3,815.24	\$ 3,815.24	\$ 3,815.24	\$ -
Classroom Maintenance Facility	034	\$ 1,066,322.21	\$ 85,674.00	\$ 1,151,996.21	\$ 1,151,996.21	\$ 1,151,996.21	\$ -
District Managed Student Activity	300	\$ 377,682.39	\$ 300,000.00	\$ 677,682.39	\$ 677,682.39	\$ 677,682.39	\$ -
Data Comm	451	\$ -	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00	\$ -
Vocational Education	461	\$ -	\$ 3,521.28	\$ 3,521.28	\$ 3,521.28	\$ 3,521.28	\$ -
Student Wellness & Success	467	\$ 6.08	\$ -	\$ 6.08	\$ 6.08	\$ 6.08	\$ -
Misc. State Grants	499	\$ 13,134.55	\$ 50,000.00	\$ 63,134.55	\$ 63,134.55	\$ 63,134.55	\$ -
Race to the Top	506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSER	507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CRF & Broadband	510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title VI-B	516	\$ (17,453.99)	\$ 457,453.99	\$ 440,000.00	\$ 440,000.00	\$ 440,000.00	\$ -
Title I - SI	536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title III	551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title I	572	\$ (16,561.42)	\$ 300,000.00	\$ 283,438.58	\$ 283,438.58	\$ 283,438.58	\$ -
Preschool Grant	587	\$ -	\$ 8,053.72	\$ 8,053.72	\$ 8,053.72	\$ 8,053.72	\$ -
Title II-A	590	\$ (4,896.82)	\$ 55,000.00	\$ 50,103.18	\$ 50,103.18	\$ 50,103.18	\$ -
Title IV-A	584	\$ -	\$ 21,651.91	\$ 21,651.91	\$ 21,651.91	\$ 21,651.91	\$ -
State Fiscal Recovery Funds	599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Special Revenue Class		\$ 1,548,037.62	\$ 1,313,554.90	\$ 2,861,592.52	\$ 2,861,592.52	\$ 2,861,592.52	\$ -
Debt Service Fund Class							
Debt Service	002	\$ 6,960,456.16	\$ 502,300.00	\$ 7,462,756.16	\$ 7,462,756.16	\$ 7,462,756.16	\$ -
Capital Project Fund Class							
Permanent Improvement	003	\$ 911,205.11	\$ 877,900.00	\$ 1,789,105.11	\$ 1,789,105.11	\$ 1,789,105.11	\$ -
Capital Projects Set Aside	070	\$ 18,081,525.27	\$ -	\$ 18,081,525.27	\$ 18,081,525.27	\$ 5,000,000.00	\$ 13,081,525.27
Total Capital Project Fund Class		\$ 18,992,730.38	\$ 877,900.00	\$ 19,870,630.38	\$ 19,870,630.38	\$ 6,789,105.11	\$ 13,081,525.27
Enterprise Fund Class							
School Food Service	006	\$ 231,135.24	\$ 1,300,000.00	\$ 1,531,135.24	\$ 1,531,135.24	\$ 1,531,135.24	\$ -
Internal Service Fund Class							
Internal Services Rotary	014	\$ 6,499.00	\$ 6,500.00	\$ 12,999.00	\$ 12,999.00	\$ 12,999.00	\$ -
Employee Benefits Self-Insurance	024	\$ 4,544,705.29	\$ 4,000,000.00	\$ 8,544,705.29	\$ 8,544,705.29	\$ 8,544,705.29	\$ -
Total Internal Service Fund Class		\$ 4,551,204.29	\$ 4,006,500.00	\$ 8,557,704.29	\$ 8,557,704.29	\$ 8,557,704.29	\$ -
Agency Fund							
District Agency	022	\$ 308,452.82	\$ 2,100,000.00	\$ 2,408,452.82	\$ 2,408,452.82	\$ 2,408,452.82	\$ -
Student Managed Activity	200	\$ 113,424.71	\$ 150,000.00	\$ 263,424.71	\$ 263,424.71	\$ 263,424.71	\$ -
Total Agency Fund Class		\$ 421,877.53	\$ 2,250,000.00	\$ 2,671,877.53	\$ 2,671,877.53	\$ 2,671,877.53	\$ -
Totals - All Funds		\$ 39,943,620.67	\$ 40,250,254.90	\$ 80,193,875.57	\$ 80,193,875.57	\$ 64,874,170.85	\$ 15,319,704.72

Keri A. Kemmer

POWERSCHOOL, LLC
 DATE: 10/07/2025
 TIME: 11:30:55
 SELECTION CRITERIA : ALL

FAIRFIELD UNION LOCAL SCHOOLS
 OH Cash Position Report

ACCOUNTING PERIOD : 12/25

FUND	SCC	DESCRIPTION	BEGIN BALANCE	MTD RECEIPTS	FYTD RECEIPTS	MTD EXPENDITURES	FYTD EXPENDITURES	CURRENT FUND BALANCE	CURRENT ENCUMBRANCE	UNENCUMBERED FUND BALANCE
001	0000	GENERAL FUND	17,550,600.47	1,281,996.41	31,561,549.37	17,140,929.14	41,511,702.31	7,600,447.53	362,268.08	7,238,179.45
Total For Fund 001:			17,550,600.47	1,281,996.41	31,561,549.37	17,140,929.14	41,511,702.31	7,600,447.53	362,268.08	7,238,179.45
002	0000	BOND RETIREMENT FUND	890,611.58	0.00	595,001.46	0.00	546,073.66	939,539.38	0.00	939,539.38
002	1002	BOND RETIREMENT - INCOME	7,528,316.78	0.00	0.00	0.00	1,507,400.00	6,020,916.78	0.00	6,020,916.78
Total For Fund 002:			8,418,928.36	0.00	595,001.46	0.00	2,053,473.66	6,960,456.16	0.00	6,960,456.16
003	0000	PERMANENT IMPROVEMENT	760,464.79	504,771.01	948,729.09	13,235.00	534,085.97	1,175,107.91	263,902.80	911,205.11
Total For Fund 003:			760,464.79	504,771.01	948,729.09	13,235.00	534,085.97	1,175,107.91	263,902.80	911,205.11
006	0000	LUNCH ROOM FUND	418,601.45	219,785.85	1,210,201.48	98,564.83	1,271,467.69	357,335.24	126,200.00	231,135.24
Total For Fund 006:			418,601.45	219,785.85	1,210,201.48	98,564.83	1,271,467.69	357,335.24	126,200.00	231,135.24
007	0000	GIFT FUND (TRUST)	17,656.41	0.00	2,715.00	0.00	4,267.00	16,104.41	0.00	16,104.41
007	1001	KEVIN MILLER SCHOLARSHIP	16,275.00	0.00	2,300.00	0.00	2,000.00	16,575.00	0.00	16,575.00
007	1002	LAND LAB	11,864.31	300.00	32,823.00	0.00	12,786.45	31,900.86	1,457.50	30,443.36

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FAIRFIELD UNION LOCAL SCHOOLS
 OH Cash Position Report

ACCOUNTING PERIOD : 12/25

FUND	SCC	DESCRIPTION	BEGIN BALANCE	MTD RECEIPTS	FYTD RECEIPTS	MTD EXPENDITURES	FYTD EXPENDITURES	CURRENT FUND BALANCE	CURRENT ENCUMBRANCE	UNENCUMBERED FUND BALANCE
007	1003	FREDDY BURKE SCHOLARSHIP	6,597.22	0.00	0.00	0.00	0.00	6,597.22	0.00	6,597.22
007	1004	CS MEMORIAL FUND	0.00	0.00	7,550.00	0.00	0.00	7,550.00	0.00	7,550.00
Total For Fund 007:			52,392.94	300.00	45,388.00	0.00	19,053.45	78,727.49	1,457.50	77,269.99
014	9132		6,499.00	0.00	0.00	0.00	0.00	6,499.00	0.00	6,499.00
Total For Fund 014:			6,499.00	0.00	0.00	0.00	0.00	6,499.00	0.00	6,499.00
018	1105	TECH SUPPORT FUND	5,044.14	501.00	4,079.00	0.00	0.00	9,123.14	3,000.00	6,123.14
018	2001	HS SCHOOL SUPPORT FUND	37,349.95	47.97	5,149.22	1,198.30	29,287.26	13,211.91	834.42	12,377.49
018	3001	MS SCHOOL SUPPORT FUND	20,951.56	250.60	7,787.07	84.91	12,371.56	16,367.07	0.00	16,367.07
018	4001	PLEAS. SCH SUPPORT FUND	6,274.19	0.00	3,784.83	1,160.00	1,936.00	8,123.02	0.00	8,123.02
018	5001	BREMAN SCH.SUPPORT FUND	6,948.29	0.00	956.81	0.00	2,176.43	5,728.67	0.00	5,728.67
Total For Fund 018:			76,568.13	799.57	21,756.93	2,443.21	45,771.25	52,553.81	3,834.42	48,719.39
019	3001	HSTW - MS	3,815.24	0.00	0.00	0.00	0.00	3,815.24	0.00	3,815.24
Total For Fund 019:			3,815.24	0.00	0.00	0.00	0.00	3,815.24	0.00	3,815.24

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FAIRFIELD UNION LOCAL SCHOOLS
 OH Cash Position Report

ACCOUNTING PERIOD : 12/25

FUND	SCC	DESCRIPTION	BEGIN BALANCE	MTD RECEIPTS	FYTD RECEIPTS	MTD EXPENDITURES	FYTD EXPENDITURES	CURRENT FUND BALANCE	CURRENT ENCUMBRANCE	UNENCUMBERED FUND BALANCE
022	1003	SERS DEDUCTION	317,123.59	54,214.93	591,911.25	26,538.00	617,593.91	291,440.93	0.00	291,440.93
022	1004	STRS DEDUCTION	56,817.33	146,556.67	1,680,562.56	143,364.00	1,720,368.00	17,011.89	0.00	17,011.89
Total For Fund 022:			373,940.92	200,771.60	2,272,473.81	169,902.00	2,337,961.91	308,452.82	0.00	308,452.82
024	1001	SELF-INSURANCE FUND	3,991,074.21	423,513.05	5,210,408.05	228,256.36	4,991,110.66	4,210,371.60	100.00	4,210,271.60
024	1002	SELF INSURANCE - DENTAL	231,177.70	20,574.90	249,913.80	20,790.90	228,205.92	252,885.58	0.00	252,885.58
024	1003	SELF INSURANCE - VISION	80,521.75	2,645.94	32,218.48	2,582.64	32,042.46	80,697.77	0.00	80,697.77
024	1004	LIFE INSURANCE	908.05	2,030.40	24,533.89	2,019.60	24,591.60	850.34	0.00	850.34
Total For Fund 024:			4,303,681.71	448,764.29	5,517,074.22	253,649.50	5,275,950.64	4,544,805.29	100.00	4,544,705.29
034	0000	OSFC MAINTENANCE FUND	1,148,199.15	44,474.74	174,623.48	17,000.00	168,431.42	1,154,391.21	88,069.00	1,066,322.21
Total For Fund 034:			1,148,199.15	44,474.74	174,623.48	17,000.00	168,431.42	1,154,391.21	88,069.00	1,066,322.21
070	1001	CAPITAL PROJECTS FUND	4,860,177.30	74,954.45	217,357.22	212,175.00	517,048.25	4,560,486.27	379,885.00	4,180,601.27
070	1002	CAPITAL PROJ FY23 CLOSING	874,923.00	0.00	0.00	0.00	873,999.00	924.00	0.00	924.00
070	1003	MASTER FACILITIES PLAN	0.00	13,900,000.00	13,900,000.00	0.00	0.00	13,900,000.00	0.00	13,900,000.00

POWERSCHOOL, LLC
 DATE: 10/07/2025
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FAIRFIELD UNION LOCAL SCHOOLS
 OH Cash Position Report

ACCOUNTING PERIOD : 12/25

FUND	SCC	DESCRIPTION	BEGIN BALANCE	MTD RECEIPTS	FYTD RECEIPTS	MTD EXPENDITURES	FYTD EXPENDITURES	CURRENT FUND BALANCE	CURRENT ENCUMBRANCE	UNENCUMBERED FUND BALANCE
200	3005	RMS - ART CLUB 648.96		0.00	0.00	0.00	0.00	648.96	0.00	648.96
200	9001	HS CLASS ACCOUNT 0.00		1,605.00	40,931.70	0.00	19,239.44	21,692.26	0.00	21,692.26
200	9019	CLASS OF 2019 1,995.17		0.00	0.00	0.00	1,995.17	0.00	0.00	0.00
200	9020	CLASS OF 2020 2,409.83		0.00	0.00	0.00	2,409.83	0.00	0.00	0.00
200	9021	CLASS OF 2021 -4,321.70		0.00	4,321.70	0.00	0.00	0.00	0.00	0.00
200	9022	CLASS OF 2022 1,106.48		0.00	0.00	0.00	1,106.48	0.00	0.00	0.00
200	9023	CLASS OF 2023 -7,543.65		0.00	7,543.65	0.00	0.00	0.00	0.00	0.00
200	9024	HS - CLASS OF 2024 2,037.52		0.00	0.00	0.00	2,037.52	0.00	0.00	0.00
200	9025	CLASS OF 2025 15,862.00		0.00	3,280.00	0.00	19,142.00	0.00	0.00	0.00
200	9026	CLASS OF 2026 2,928.70		0.00	0.00	0.00	2,928.70	0.00	0.00	0.00
200	9027	CLASS OF 2027 -1,300.00		0.00	1,300.00	0.00	0.00	0.00	0.00	0.00
Total For Fund 200:			133,694.04	2,305.00	192,433.50	13,327.93	202,382.60	123,744.94	10,320.23	113,424.71
300	1000	ATH CAPITAL IMPROVEMENT 37,452.00		0.00	37,417.01	0.00	0.00	74,869.01	0.00	74,869.01
300	1001	ATHLETIC FUND 158,876.13		-7,907.48	174,364.46	13,696.20	185,946.15	147,294.44	9,522.35	137,772.09
300	1002	MUSIC - JH & HS 35,090.50		0.00	26,577.00	3,794.82	26,008.32	35,659.18	0.00	35,659.18
300	1003	ATH MSL/OHSAA 0.00		9,894.00	9,894.00	0.00	3,474.00	6,420.00	0.00	6,420.00
300	2001	HS YEARBOOK 0.00		0.00	20,273.77	0.00	0.00	20,273.77	0.00	20,273.77
300	3001	JR. HI. YEARBOOK 519.32		0.00	0.00	0.00	0.00	519.32	0.00	519.32

POWERSCHOOL, LLC
 DATE: 10/07/2025
 TIME: 11:30:55
 SELECTION CRITERIA : ALL

FAIRFIELD UNION LOCAL SCHOOLS
 OH Cash Position Report

ACCOUNTING PERIOD : 12/25

FUND	SCC	DESCRIPTION	BEGIN BALANCE	MTD RECEIPTS	FYTD RECEIPTS	MTD EXPENDITURES	FYTD EXPENDITURES	CURRENT FUND BALANCE	CURRENT ENCUMBRANCE	UNENCUMBERED FUND BALANCE
300	9017	2016-17 YEARBOOK	8,185.60	0.00	0.00	0.00	8,185.60	0.00	0.00	0.00
300	9018	2017-18 YEARBOOK	1,470.81	0.00	0.00	0.00	1,470.81	0.00	0.00	0.00
300	9019	2018-2019 YEARBOOK	10,286.29	0.00	150.00	0.00	10,436.29	0.00	0.00	0.00
300	9020	2019-2020	1,978.93	0.00	0.00	0.00	1,978.93	0.00	0.00	0.00
300	9101	GIRLS BASKETBALL BOOSTER	5,217.40	0.00	850.00	0.00	552.23	5,515.17	0.00	5,515.17
300	9102	GIRLS SOFTBALL BOOSTER	11,677.48	1,560.00	3,580.00	421.50	8,198.16	7,059.32	0.00	7,059.32
300	9103	GIRLS SOCCER BOOSTER	6,503.21	1,100.00	6,347.50	0.00	3,665.53	9,185.18	2,128.00	7,057.18
300	9104	BOYS BASKETBALL BOOSTER	11,194.33	4,470.00	13,544.50	8,073.71	12,684.59	12,054.24	0.00	12,054.24
300	9105	FOOTBALL	20,034.01	1,240.00	34,258.25	714.52	20,629.83	33,662.43	75.00	33,587.43
300	9106	TRACK BOOSTER	2,087.66	0.00	0.00	0.00	1,930.00	157.66	0.00	157.66
300	9107	BOYS SOCCER BOOSTER	3,284.15	1,100.00	6,347.50	4,400.00	7,734.96	1,896.69	2,128.00	-231.31
300	9108	VOLLEYBALL BOOSTER	6,852.96	800.00	9,335.00	0.00	10,714.91	5,473.05	5,080.00	393.05
300	9109	BOYS GOLF BOOSTER	4,549.37	0.00	4,517.25	0.00	2,585.01	6,481.61	1,776.00	4,705.61
300	9110	GIRLS GOLF BOOSTER	5,265.39	0.00	4,517.25	0.00	1,929.85	7,852.79	1,776.00	6,076.79
300	9111	CROSS COUNTRY BOOSTER	5,440.64	0.00	0.00	0.00	1,930.00	3,510.64	0.00	3,510.64
300	9112	WRESTLING BOOSTER	36.39	480.00	480.00	0.00	0.00	516.39	1,200.00	-683.61
300	9113	BOYS BASEBALL BOOSTER	13,170.79	5,055.00	10,744.04	658.50	7,844.52	16,070.31	0.00	16,070.31
300	9114	SWIMMING BOOSTER	0.00	400.00	2,910.00	250.45	2,220.45	689.55	0.00	689.55
300	9553	CHEERLEADERS	6,397.10	520.00	5,240.00	0.00	4,666.15	6,970.95	763.96	6,206.99

POWERSCHOOL, LLC
 DATE: 10/07/2025
 TIME: 11:30:55
 SELECTION CRITERIA : ALL

FAIRFIELD UNION LOCAL SCHOOLS
 OH Cash Position Report

ACCOUNTING PERIOD : 12/25

FUND	SCC	DESCRIPTION	BEGIN BALANCE	MTD RECEIPTS	FYTD RECEIPTS	MTD EXPENDITURES	FYTD EXPENDITURES	CURRENT FUND BALANCE	CURRENT ENCUMBRANCE	UNENCUMBERED FUND BALANCE
Total For Fund 300:			355,570.46	18,711.52	371,347.53	32,009.70	324,786.29	402,131.70	24,449.31	377,682.39
451	9021	FY2021 - OEC NETWORK 9,690.60	0.00	0.00	0.00	9,690.60	9,690.60	0.00	0.00	0.00
451	9022	FY2022 - OEC NETWORK 2,490.60	0.00	0.00	0.00	0.00	2,490.60	0.00	0.00	0.00
451	9023	FY2023 - OEC NETWORK 7,384.40	0.00	0.00	0.00	0.00	7,384.40	0.00	0.00	0.00
451	9024	FY2024 - OEC NETWORK 7,805.72	0.00	0.00	0.00	0.00	7,805.72	0.00	0.00	0.00
451	9025	FY2025 - OEC NETWORK 0.00	0.00	0.00	7,964.56	0.00	7,964.56	0.00	0.00	0.00
Total For Fund 451:			27,371.32	0.00	7,964.56	9,690.60	35,335.88	0.00	0.00	0.00
461	9022	HSTW - FY2022 -3,521.28	0.00	0.00	0.00	0.00	-3,521.28	0.00	0.00	0.00
Total For Fund 461:			-3,521.28	0.00	0.00	0.00	-3,521.28	0.00	0.00	0.00
467	0000	WELLNESS & SUCCESS GRANT 6.08	0.00	0.00	0.00	0.00	0.00	6.08	0.00	6.08
Total For Fund 467:			6.08	0.00	0.00	0.00	0.00	6.08	0.00	6.08
499	9119	SCHOOL SAFETY GRANT -1,206.41	0.00	0.00	1,206.41	0.00	0.00	0.00	0.00	0.00
499	9121	SCHOOL SAFETY GRANT FY21 1,206.41	0.00	0.00	0.00	0.00	1,206.41	0.00	0.00	0.00

POWERSCHOOL, LLC
 DATE: 10/07/2025
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 SELECTION CRITERIA : ALL

FAIRFIELD UNION LOCAL SCHOOLS
 OH Cash Position Report

ACCOUNTING PERIOD : 12/25

FUND	SCC	DESCRIPTION	BEGIN BALANCE	MTD RECEIPTS	FYTD RECEIPTS	MTD EXPENDITURES	FYTD EXPENDITURES	CURRENT FUND BALANCE	CURRENT ENCUMBRANCE	UNENCUMBERED FUND BALANCE
499	9124	SCHOOL SAFETY GRANT FY24	3,672.89	0.00	0.00	3,672.89	3,672.89	0.00	0.00	0.00
499	9125	SCHOOL SAFETY GRANT FY25	0.00	0.00	8,552.66	3,778.31	3,778.31	4,774.35	4,774.35	0.00
499	9225	DRIVERS ED GRANT	27,750.00	0.00	0.00	0.00	14,315.45	13,434.55	300.00	13,134.55
Total For Fund 499:			31,422.89	0.00	9,759.07	7,451.20	22,973.06	18,208.90	5,074.35	13,134.55
507	9024	ARP ESSER	0.00	0.00	323,193.34	0.00	323,193.34	0.00	0.00	0.00
507	9124	ARP HOMELESS TARGETED	-7,550.00	0.00	7,550.00	0.00	0.00	0.00	0.00	0.00
Total For Fund 507:			-7,550.00	0.00	330,743.34	0.00	323,193.34	0.00	0.00	0.00
516	9024	IDEA-B FY24	-0.40	0.00	72,841.32	0.00	72,840.92	0.00	0.00	0.00
516	9025	IDEA-B FY25	0.00	70,092.03	345,691.82	34,823.86	363,145.81	-17,453.99	0.00	-17,453.99
Total For Fund 516:			-0.40	70,092.03	418,533.14	34,823.86	435,986.73	-17,453.99	0.00	-17,453.99
572	9024	TITLE I FY24	0.00	0.00	45,155.75	0.00	45,155.75	0.00	0.00	0.00
572	9025	TITLE I FY25	0.00	10,274.12	216,049.46	26,835.54	232,610.88	-16,561.42	0.00	-16,561.42
Total For Fund 572:			0.00	10,274.12	261,205.21	26,835.54	277,766.63	-16,561.42	0.00	-16,561.42

POWERSCHOOL, LLC
 DATE: 10/07/2025
 TIME: 11:30:55
 SELECTION CRITERIA : ALL

FAIRFIELD UNION LOCAL SCHOOLS
 OH Cash Position Report

ACCOUNTING PERIOD : 12/25

FUND	SCC	DESCRIPTION	BEGIN BALANCE	MTD RECEIPTS	FYTD RECEIPTS	MTD EXPENDITURES	FYTD EXPENDITURES	CURRENT FUND BALANCE	CURRENT ENCUMBRANCE	UNENCUMBERED FUND BALANCE
584	9025	TITLE IV-A FY25	0.00	0.00	20,941.00	0.00	20,941.00	0.00	0.00	0.00
Total For Fund 584:			0.00	0.00	20,941.00	0.00	20,941.00	0.00	0.00	0.00
587	9024	FY24 IDEA EARLY CHILDHOOD	-15,886.42	0.00	15,886.42	0.00	0.00	0.00	0.00	0.00
Total For Fund 587:			-15,886.42	0.00	15,886.42	0.00	0.00	0.00	0.00	0.00
590	9024	TITLE II-A FY24	0.00	0.00	9,171.96	0.00	9,171.96	0.00	0.00	0.00
590	9025	TITLE II-A FY25	0.00	5,681.59	43,881.25	10,578.41	48,778.07	-4,896.82	0.00	-4,896.82
Total For Fund 590:			0.00	5,681.59	53,053.21	10,578.41	57,950.03	-4,896.82	0.00	-4,896.82
599	9023	K-12 SAFETY GRANT	3.59	0.00	0.00	0.00	3.59	0.00	0.00	0.00
Total For Fund 599:			3.59	0.00	0.00	0.00	3.59	0.00	0.00	0.00
GRAND TOTALS:			39,369,902.74	16,783,682.18	58,146,022.04	18,042,615.92	56,306,743.42	41,209,181.36	1,265,560.69	39,943,620.67

POWERSCHOOL, LLC
 DATE: 10/07/2025
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FAIRFIELD UNION LOCAL SCHOOLS
 OH Cash Position Report

ACCOUNTING PERIOD : 12/25

FUND	SCC	DESCRIPTION BEGIN BALANCE	MTD RECEIPTS	FYTD RECEIPTS	MTD EXPENDITURES	FYTD EXPENDITURES	CURRENT FUND BALANCE	CURRENT ENCUMBRANCE	UNENCUMBERED FUND BALANCE
001		17,550,600.47	1,281,996.41	31,561,549.37	17,140,929.14	41,511,702.31	7,600,447.53	362,268.08	7,238,179.45
002		8,418,928.36	0.00	595,001.46	0.00	2,053,473.66	6,960,456.16	0.00	6,960,456.16
003		760,464.79	504,771.01	948,729.09	13,235.00	534,085.97	1,175,107.91	263,902.80	911,205.11
006		418,601.45	219,785.85	1,210,201.48	98,564.83	1,271,467.69	357,335.24	126,200.00	231,135.24
007		52,392.94	300.00	45,388.00	0.00	19,053.45	78,727.49	1,457.50	77,269.99
014		6,499.00	0.00	0.00	0.00	0.00	6,499.00	0.00	6,499.00
018		76,568.13	799.57	21,756.93	2,443.21	45,771.25	52,553.81	3,834.42	48,719.39
019		3,815.24	0.00	0.00	0.00	0.00	3,815.24	0.00	3,815.24
022		373,940.92	200,771.60	2,272,473.81	169,902.00	2,337,961.91	308,452.82	0.00	308,452.82
024		4,303,681.71	448,764.29	5,517,074.22	253,649.50	5,275,950.64	4,544,805.29	100.00	4,544,705.29
034		1,148,199.15	44,474.74	174,623.48	17,000.00	168,431.42	1,154,391.21	88,069.00	1,066,322.21
070		5,735,100.30	13,974,954.45	14,117,357.22	212,175.00	1,391,047.25	18,461,410.27	379,885.00	18,081,525.27
200		133,694.04	2,305.00	192,433.50	13,327.93	202,382.60	123,744.94	10,320.23	113,424.71
300		355,570.46	18,711.52	371,347.53	32,009.70	324,786.29	402,131.70	24,449.31	377,682.39

POWERSCHOOL, LLC
 DATE: 10/07/2025
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 SELECTION CRITERIA : ALL

FAIRFIELD UNION LOCAL SCHOOLS
 OH Cash Position Report

ACCOUNTING PERIOD : 12/25

FUND	SCC	DESCRIPTION BEGIN BALANCE	MTD RECEIPTS	FYTD RECEIPTS	MTD EXPENDITURES	FYTD EXPENDITURES	CURRENT FUND BALANCE	CURRENT ENCUMBRANCE	UNENCUMBERED FUND BALANCE
451		27,371.32	0.00	7,964.56	9,690.60	35,335.88	0.00	0.00	0.00
461		-3,521.28	0.00	0.00	0.00	-3,521.28	0.00	0.00	0.00
467		6.08	0.00	0.00	0.00	0.00	6.08	0.00	6.08
499		31,422.89	0.00	9,759.07	7,451.20	22,973.06	18,208.90	5,074.35	13,134.55
507		-7,550.00	0.00	330,743.34	0.00	323,193.34	0.00	0.00	0.00
516		-0.40	70,092.03	418,533.14	34,823.86	435,986.73	-17,453.99	0.00	-17,453.99
572		0.00	10,274.12	261,205.21	26,835.54	277,766.63	-16,561.42	0.00	-16,561.42
584		0.00	0.00	20,941.00	0.00	20,941.00	0.00	0.00	0.00
587		-15,886.42	0.00	15,886.42	0.00	0.00	0.00	0.00	0.00
590		0.00	5,681.59	53,053.21	10,578.41	57,950.03	-4,896.82	0.00	-4,896.82
599		3.59	0.00	0.00	0.00	3.59	0.00	0.00	0.00
GRAND TOTALS:		39,369,902.74	16,783,682.18	58,146,022.04	18,042,615.92	56,306,743.42	41,209,181.36	1,265,560.69	39,943,620.67

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 10/27/25

Fiscal Year: 2025

Taxing Authority: Basil Joint Fire District

Submitted By: Amanda Rollins

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	\$1,437,194.59	\$3,700,000.00	\$1,350,322.35	\$6,487,516.94
Special Revenue Fund	\$498,751.65	\$0.00	\$290,433.17	\$789,184.82
Capital Projects Fund	\$63,533.17	\$0.00	\$36,466.83	\$100,000.00
Total All Funds	\$1,999,479.41	\$3,700,000.00	\$1,677,222.35	\$7,376,701.76

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

Carril Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 10/27/25

Fiscal Year: 2025
 Taxing Authority: Basil Joint Fire District
 Submitted By: Amanda Rollins

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
1000 General Fund (Fire District)	\$1,437,194.59	\$0.00	\$0.00	\$1,437,194.59	\$3,700,000.00	\$342,000.00	\$0.00	\$1,008,322.35	\$5,050,322.35	\$6,487,516.94	\$5,055,096.68	\$1,432,420.26	
Special Revenue Fund													
2112 Reserve (Accrued Vacation & Sick Leave)	\$150,000.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$200,000.00	\$0.00	\$200,000.00	
2281 EMS (Billing)	\$322,305.34	\$0.00	\$0.00	\$322,305.34	\$0.00	\$0.00	\$0.00	\$215,000.00	\$215,000.00	\$537,305.34	\$247,000.00	\$290,305.34	
2901 Special Reserve Grant Fund	\$26,446.31	\$0.00	\$0.00	\$26,446.31	\$0.00	\$0.00	\$0.00	\$25,433.17	\$25,433.17	\$51,879.48	\$26,082.84	\$25,796.64	
Capital Projects Fund													
4901 Reserve (Capital Equipment)	\$63,533.17	\$0.00	\$0.00	\$63,533.17	\$0.00	\$0.00	\$0.00	\$36,466.83	\$36,466.83	\$100,000.00	\$0.00	\$100,000.00	
Total All Funds	\$1,999,479.41	\$0.00	\$0.00	\$1,999,479.41	\$3,700,000.00	\$342,000.00	\$0.00	\$1,335,222.35	\$5,377,222.35	\$7,376,701.76	\$5,328,179.52	\$2,048,522.24	

REQUEST FOR:
AMENDED CERTIFICATE OF ESTIMATED RESOURCES

Fund Type/Classifications:	Taxes Increase/Decrease	Other Sources Increase/Decrease
GOVERNMENTAL FUND TYPE: Source: General Fund <i>G.A. donations</i> Total General Fund		<i>122,379.16</i>
Special Revenue Funds <i>Reserve grants</i> Total Special Revenue Funds		<i>2045.13</i>
Debt Service Funds Total Debt Service Funds		
Capital Project Funds Total Capital Project Funds		
Permanent Funds Total Permanent Funds		
TOTAL GOVERNMENTAL FUNDS		

Ameriprise Bank, FSB
1581 Ameriprise Financial Center
Minneapolis, Minnesota 55474



08/27/2025

000003-1z



Basil Joint Fire District
Attn: Natalie Clum
410 Washington Street
Lancaster, OH 43105

\$122,379.16

URSULA FABER TRUST

DONATION FROM URSULA FABER FOR
THE BENEFIT OF STATION 610.

KEEP THIS STUB FOR YOUR RECORDS.

112835 A (04/16)

Ameriprise Bank, FSB
1581 Ameriprise Financial Center
Minneapolis, Minnesota 55474

Wells Fargo Bank, N.A.

08/27/2025

00090550

Void after 6 months

56-382
412

Account Number
210026910PG

DONATION FROM URSULA FABER FOR

One Hundred Twenty-two Thousand Three Hundred Seventy-nine and 16/100 dollars

****\$122,379.16

Pay to the
order of

Basil Joint Fire District
Attn: Natalie Clum
410 Washington Street
Lancaster, OH 43105



Security
Features
Details on
Back

Walter S Berman

⑈0000090550⑈ ⑆041203824⑆ 9600163797⑈

BASIL JOINT FIRE DISTRICT, FAIRFIELD COUNTY

Standard Receipt

Office Of		Received Of	Receipt	
BASIL JOINT FIRE DISTRICT 410 Washington St. Baltimore, OH 43105-1192		GIFTS/DONATIONS	Receipt #:	
Purpose		URSULA FABER DONATION	Batch #:	355-2025
			Post Date:	360-25
			Ticket #:	09/02/2025
			Receipt:	
				\$122,379.16



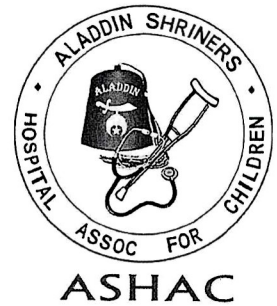
Fiscal Officer: Natalie Clum

Party Making Payment

Account Code	Account Description	Amount
1000-801-0000	Gifts and Donations	\$122,379.16

Aladdin Shriners

Hospital Association for Children



July 25, 2025

Basil Joint Fire District
Chris Kennedy
410 Washington Street
Baltimore, OH 43105

Dear Mr. Kennedy,

The Aladdin Shriners Hospital Association for Children, Inc. (ASHAC) is pleased to announce a portion of your request for funds has been approved. Enclosed is a check for \$2,045.13 for the purchase of the items listed below. We are currently unable to fund the additional requested items.

Approved Items:

- (1) McGrath MAC Video Laryngoscope Handle: \$1,738.03
- (1) McGrath MAC 3.6V Battery: \$45.00
- (1) McGrath Video Laryngoscope Carry Case: \$75.00
- (2) McGrath MAC X Video Laryngoscope Blade, Size 3: \$36.99 each
- (2) McGrath MAC Video Laryngoscope Blade, Size 4: \$13.99 each
- (2) McGrath MAC Video Laryngoscope Blade, Size 3: \$13.99 each
- (2) McGrath MAC Video Laryngoscope Blade, Size 2: \$14.59 each
- (2) McGrath MAC Video Laryngoscope Blade, Size 1: \$13.99 each

Please forward documentation of the purchase to Kim at our address listed below for ASHAC records. Documentation may include purchase order receipts, shipping receipts, invoices, and other similar documents that list the items purchased and their corresponding totals. Documentation should be received in our office by November 30, 2025. If you are unable to send your proof of purchase by that time, please get in touch with me to make alternative arrangements. If the documentation is not received, it may affect future consideration. Please note that the items purchased should be in line with the approved items.

We hope the funds are beneficial to your department and especially to the children. ASHAC policy requires that all unused funds be returned to our office to be included in our annual donation to Shriners' Hospitals for Children.

Sincerely,

Chad Dennewitz
Secretary/Administrator

4740

BJFD 2025

7/29/25

2,045.13

2,045.13

7/29/25

4740

Basil Joint Fire District

\$2,045.13

**ALADDIN SHRINERS HOSPITAL
ASSOCIATION FOR CHILDREN**

1801 GATEWAY CIRCLE
GROVE CITY, OH 43123

4740

FRANKLIN COUNTY BANKING CENTER
A MEMBER OF THE VCNB FINANCIAL FAMILY
56-1040/442

4740

Memo:

DATE

AMOUNT

Jul 29, 2025

2,045.13

PAY Two Thousand Forty-Five and 13/100 Dollars

TO THE ORDER OF Basil Joint Fire District
410 Washington St
Baltimore, OH 43105



Chad Bruner
Wendy B...

AUTHORIZED SIGNATURE

Security features. Details on back.

⑈004740⑈ ⑆044210403⑆ 800508267⑈

BASIL JOINT FIRE DISTRICT, FAIRFIELD COUNTY

Standard Receipt

Office Of		Received Of	Receipt	
BASIL JOINT FIRE DISTRICT 410 Washington St. Baltimore, OH 43105-1192		ALADDIN SHRINERS HOSPITAL	Receipt #:	
Purpose	2025 GRANT		Batch #:	351-2025
			Post Date:	356-25
			Ticket #:	08/29/2025
			Receipt:	\$2,045.13

Natalie Clum

Fiscal Officer: Natalie Clum

Party Making Payment

Account Code	Account Description	Amount
2901-805-0000	Other Local Grants (not from another government)	\$2,045.13

**BASIL JOINT FIRE DISTRICT, FAIRFIELD COUNTY
Super Blanket Certificate**

<table border="1" style="width:100%; border-collapse: collapse;"> <tr><th style="background-color: #cccccc;">Office Of</th></tr> <tr><td>BASIL JOINT FIRE DISTRICT 410 Washington St. Baltimore, OH 43105-1192</td></tr> </table>	Office Of	BASIL JOINT FIRE DISTRICT 410 Washington St. Baltimore, OH 43105-1192	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><th style="background-color: #cccccc;">Vendor</th></tr> <tr><td> </td></tr> </table>	Vendor		<table border="1" style="width:100%; border-collapse: collapse;"> <tr><th style="background-color: #cccccc;">Purchase Order</th></tr> <tr><td>Number: 46-2025</td></tr> <tr><td>Total: \$2,045.13</td></tr> <tr><td>Issue: 08/29/2025</td></tr> <tr><td>Expires: 12/31/2025</td></tr> </table>	Purchase Order	Number: 46-2025	Total: \$2,045.13	Issue: 08/29/2025	Expires: 12/31/2025
Office Of											
BASIL JOINT FIRE DISTRICT 410 Washington St. Baltimore, OH 43105-1192											
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Ship To											
BASIL JOINT FIRE DISTRICT 410 Washington St. Baltimore, OH 43105-1192											
Bill To											
BASIL JOINT FIRE DISTRICT 410 Washington St. Baltimore, OH 43105-1192											
Miscellaneous											
Approval:											
<table border="1" style="width:100%; border-collapse: collapse;"> <tr><th style="background-color: #cccccc;">Terms</th></tr> <tr><td> </td></tr> <tr><th style="background-color: #cccccc;">Purpose</th></tr> <tr><td>SHRINERS GRANT 2025</td></tr> </table>	Terms		Purpose	SHRINERS GRANT 2025							
Terms											
Purpose											
SHRINERS GRANT 2025											

Quantity	Unit	Item Description	Unit Price	Subtotal
1.00		SHRINERS GRANT 2025	\$2,045.13	\$2,045.13

Account Code	Account Description	Amount
2901-220-599-0000	Other - Other Expenses	\$2,045.13

Material on this order is exempted from Ohio Sales Tax and Federal Excise Taxes.

<p align="center">FISCAL OFFICER CERTIFICATE</p> <p>It is hereby certified that the amount of \$2,045.13 required to meet the contract agreement, obligation, or expenditure for the above, has been lawfully appropriated, authorized or directed for such purpose and is in the Treasury or in the process of collection to the credit of the</p> <p align="center">----- Reserve Grants -----</p> <p>Fund (and others as above) free from any obligation or certification now outstanding.</p> <p>Certification: _____</p> <p>Date: 01/01/2025 Fiscal Officer: Natalie Clum</p>	<p align="center">APPROVED BY</p> <p>_____</p> <p>_____</p> <p align="center">This order is not valid unless Fiscal Officer Certificate is signed.</p>
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BASIL JOINT FIRE DISTRICT, FAIRFIELD COUNTY

Standard Receipt

Office Of		Received Of	Receipt	
BASIL JOINT FIRE DISTRICT 410 Washington St. Baltimore, OH 43105-1192		State of Ohio- Maint/Warr	Receipt #:	
Purpose	EMS GRANTS DPS01*EM026652*A72		Batch #:	417-2025
			Post Date:	422-25
			Ticket #:	10/14/2025
			Receipt:	\$2,645.04

Natalie Clum

Fiscal Officer: Natalie Clum

Party Making Payment

Account Code	Account Description	Amount
2901-539-2002	Other - State Receipts(EMS)	\$2,645.04

Transaction Report for account *5313

Reported on Oct 13, 2025 12:50 PM EDT

Memo Available Balance \$15,000.00
Memo Ledger Balance \$15,000.00
Current Ledger Balance \$15,000.00
Hold \$0.00
Sweep Balance \$4,728,501.84
Interest Accrued \$0.00
Interest Rate 0.0000%
Interest Paid YTD \$0.00
Interest Paid Prior Year \$0.00
Last Deposit Amount \$70.00
Last Deposit Date 10/03/2025
Last Check Amount \$41.00
Last Check Date 10/09/2025
Last Overdrawn Date 12/29/1989

- Action
- Transf
- Transf
- Transa
- Balanc
- Export

Date	Deposits	Description	Credit	Debit	Run
10/10/2025		Automatic Transfer to Checking TRANSFER TO PUBLIC FUND SWEEP ACCOUNT XXXXXXXXXXXX0669		\$2,609.69	
10/10/2025		Service Charge Service Charges September 2025		\$35.35	
10/10/2025		ACH Deposit MAINT/WARR STATE OF OHIO DPS01*EM026652*A72 Questions Call EMS Grants 1800-23	\$2,645.04		
10/09/2025		Transfer from Checking TRANSFER FROM PUBLIC FUND SWEEP ACCOUNT XXXXXXXXXXXX0669	\$41.00		
10/09/2025	<u>49838</u>	Check Check #49838		\$41.00	
10/07/2025		Transfer from Checking TRANSFER FROM PUBLIC FUND SWEEP ACCOUNT XXXXXXXXXXXX0669	\$3,481.00		
10/07/2025	<u>49843</u>	Check Check #49843		\$1,309.92	
10/07/2025	<u>49841</u>	Check Check #49841		\$481.50	
10/07/2025	<u>49839</u>	Check Check #49839		\$1,117.58	
10/07/2025		ACH Payment SOUTH CENTRAL PO SCP WEBPAY XXXXXX6663		\$572.00	
10/06/2025		Transfer from Checking TRANSFER FROM PUBLIC FUND SWEEP ACCOUNT XXXXXXXXXXXX0669	\$236.76		
10/06/2025	<u>49844</u>	Check Check #49844		\$236.76	
10/03/2025		Transfer from Checking TRANSFER FROM PUBLIC FUND SWEEP ACCOUNT XXXXXXXXXXXX0669	\$122.38		
10/03/2025		ACH Payment AFLAC COLUMBUS ACHPMT XXXXX3473		\$192.38	

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 10/27/25

Fiscal Year: 2025

Taxing Authority: Village Of Rushville

Submitted By: Cindy Lewis

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	\$45,868.00	\$12,000.00	\$23,888.00	\$81,756.00
Special Revenue Fund	\$46,891.00	\$0.00	\$19,285.00	\$66,176.00
Enterprise Fund	\$208,302.00	\$0.00	\$404,180.92	\$612,482.92
Total All Funds	\$301,061.00	\$12,000.00	\$447,353.92	\$760,414.92

Melaine Baker Treasurer
 Village Of Rushville
 3198 Market Street - P.O. Box 9
 Rushville, Ohio, 43150

Carril L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 10/27/25

Fiscal Year: 2025
 Taxing Authority: Village Of Rushville
 Submitted By: Cindy Lewis

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
(1000) General Fund	\$45,868.00	\$0.00	\$0.00	\$45,868.00	\$12,000.00	\$1,500.00	\$0.00	\$22,388.00	\$35,888.00	\$81,756.00	\$2,500.00	\$79,256.00	
Special Revenue Fund													
(2011) Street Construction Fund	\$40,059.00	\$0.00	\$0.00	\$40,059.00	\$0.00	\$0.00	\$0.00	\$16,714.00	\$16,714.00	\$56,773.00	\$0.00	\$56,773.00	
(2021) State Highway Fund	\$2,226.00	\$0.00	\$0.00	\$2,226.00	\$0.00	\$0.00	\$0.00	\$1,780.00	\$1,780.00	\$4,006.00	\$0.00	\$4,006.00	
(2101) MV License Tax Fund	\$4,606.00	\$0.00	\$0.00	\$4,606.00	\$0.00	\$0.00	\$0.00	\$791.00	\$791.00	\$5,397.00	\$0.00	\$5,397.00	
Enterprise Fund													
(5101) Water Fund	\$63,205.00	\$0.00	\$0.00	\$63,205.00	\$0.00	\$0.00	\$0.00	\$134,431.00	\$134,431.00	\$197,636.00	\$12,135.00	\$185,501.00	
(5201) Sewer Fund	\$49,197.00	\$0.00	\$0.00	\$49,197.00	\$0.00	\$0.00	\$0.00	\$205,089.00	\$205,089.00	\$254,286.00	\$15,789.00	\$238,497.00	

(5741) Water Debt Retirement Fund	\$42,857.00	\$0.00	\$0.00	\$42,857.00	\$0.00	\$0.00	\$0.00	\$28,830.00	\$28,830.00	\$71,687.00	\$0.00	\$71,687.00	
(5902) Sewer Expansion	\$52,993.00	\$0.00	\$0.00	\$52,993.00	\$0.00	\$0.00	\$0.00	\$12,696.00	\$12,696.00	\$65,689.00	\$0.00	\$65,689.00	
(5903) Trash	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$23,134.92	\$23,134.92	\$23,184.92	\$0.00	\$23,184.92	
Total All Funds	\$301,061.00	\$0.00	\$0.00	\$301,061.00	\$12,000.00	\$1,500.00	\$0.00	\$445,853.92	\$459,353.92	\$760,414.92	\$30,424.00	\$729,990.92	

VILLAGE OF RUSHVILLE

RECORD OF ORDINANCE

Ordinance No. 24-2025

Date Passed 10-16-2025

**AN ORDINANCE TO AMEND THE APPROPRIATION BUDGET FOR 2025
DATED October 10, 2024.**

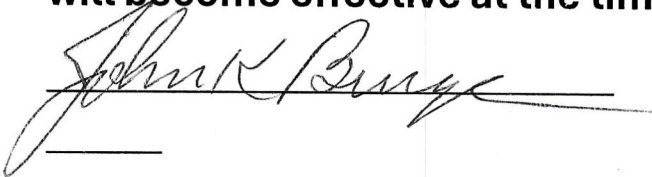
**BE IT HEREBY ORDAINED BY THE VILLAGE OF RUSHVILLE COUNCIL THAT
APPROPRIATIONS BE INCREASED BY \$12,124.00.**

Section 1. The Village of Rushville has received payments from residents from repairing damage to water pit and meter and for installing a new water and sewer system. The Revenue Budget has been increased and appropriations need to be amended so that the payments can be applied.

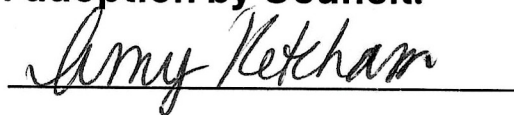
Section 2. Fund 5101-539-10-0000 increase appropriations by \$3675.00. Fund 5101-549-0000 increase appropriations by \$1,360.00.

Section 3. Fund 5201-549-190-0000 increase appropriation by \$2,500.00. Fund 5201-549-420-0000 increase by \$4,589.00.

Section 3. this Ordinance is necessary to meet the budget requirements for the Village and the welfare of its residents and will become effective at the time of adoption by Council.



John Burge, Mayor



Fiscal Officer, Amy Ketcham

Approved as to Form _____

Jon Browning, Village Solicitor

VILLAGE OF RUSHVILLE

RECORD OF ORDINANCE

Ordinance 23-2025

Date Passed 10-16-2025

**AN ORDINANCE TO AMEND THE REVENUE BUDGET FOR 2025
DATED October 10, 2024**

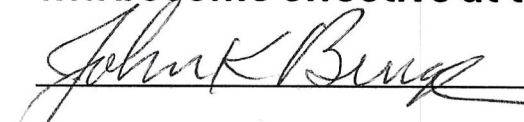
**BE IT HEREBY ORDAINED BY THE VILLAGE OF RUSHVILLE
COUNCIL THAT REVENUE BUDGET BE INCREASED BY \$12,124.00**

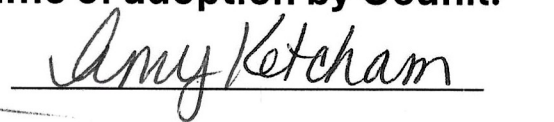
Section 1. The Village of Rushville has received payments from residents for repairing damage to water pit and meter and for installing a new water & sewer system.

Section 2. Fund 5101-539-190-0000 the revenue budget needs to be increased by \$3,675.00. Fund 5101-539-420-0000 needs to be increased by \$1,360.00

Section 3. Fund 5201-549-190-0000 needs to be increased by \$2,500.00. Fund 5201-549-420-0000 needs to be increased by \$4,589.00

Section 3. This Ordinance necessary to meet the budgetary requirements for the Village and the welfare of its residents and will become effective at the time of adoption by Council.


John Burge, Mayor


Fiscal Officer, Amy Ketcham

Approved as to Form _____

Jon Browning, Village Solicitor

RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE FAIRFIELD COUNTY BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR

(CITY COUNCIL)
ORC 5705.34-5705.35

The Council of the Village of Rushville, Fairfield County, Ohio, met in Regular session on the 16th day of October 16, 2025, at the office of the Village of Rushville with the following members present:

- John Burge- Mayor
- Jennifer Henery - President Pro-Tem
- Kate Poston
- Ken Dean
- Matt Schweitzer
- Steve June
- Steve Lewis

Jennifer Henery Moved the adoption of the following Resolution:

WHEREAS, This Council in accordance with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year commencing January 1st, 2026; and

WHEREAS, The Budget Commission of Fairfield County, Ohio has certified its action thereon to this Council together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Council, and what part thereof is without, and what part within, the ten mill limitation; therefore be it

RESOLVED, by the Council of the Village of Rushville, Fairfield County, Ohio, that the amounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted; and be it further

RESOLVED, That there be and is hereby levied on the tax duplicate of the Village of Rushville the rate of each tax necessary to be levied within and without the ten mill limitation as follows:

and be it further

RESOLVED, That the Clerk of this Council be and is hereby directed to certify a copy of this Resolution to the Auditor of Fairfield County.

Matt Schweitzer

Seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:

Jennifer Henery	Yes
Kate Poston	Yes
Ken Dean	Yes
Matt Schweitzer	Yes
Steve June	Yes
Steve Lewis	Yes

Adopted the 16th Day of October 16, 2025.

Attest:

Jennifer Henery

President of Council

John R. Bunge

Mayor

Amy Ketoham

Clerk of Council
Amy Ketoham

Fairfield County, Ohio

CERTIFICATE OF COPY
ORIGINAL ON FILE

The State of Ohio, Fairfield County, ss.

I, Amy Ketcham, Clerk of the Council of the VILLAGE OF RUSHVILLE «Authority_Name», in Fairfield County, Ohio, and in whose custody the Files and Records of said Council are required by the laws of the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original _____

adopting the amounts and rates as determined by the Fairfield County Budget Commission and Authorizing the Necessary Tax Levies and Certifying them tot the County Auditor _____ now on file, that the foregoing has been compared by me with said original document, and that the same is a true and correct copy thereof.

WITNESS my signature, this 16th day of OCTOBER, 2025.

Amy Ketcham

Clerk of Council
AMY KETCHAM
«Authority_Name»,
Fairfield County, Ohio

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

REVISED CODE SECTION 5705.36

County Auditor's Office, Fairfield County, Ohio

Date: 10/27/25

Fiscal Year: 2025

Taxing Authority: Board Of Commissioners

Submitted By: Lori Hampshire

The following is the "Official Certificate of Estimated Resources" for the fiscal year beginning fiscal year 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	\$46,779,912.35	\$13,700,000.00	\$52,459,551.50	\$112,939,463.85
Special Revenue Fund	\$110,695,155.89	\$36,608,000.00	\$91,844,842.73	\$239,147,998.62
Debt Service Fund	\$139,880.18	\$0.00	\$6,752,074.46	\$6,891,954.64
Capital Projects Fund	\$7,117,031.03	\$0.00	\$7,330,360.25	\$14,447,391.28
Permanent Fund	\$2,192,277.86	\$0.00	\$0.00	\$2,192,277.86
Enterprise Fund	\$41,138,128.02	\$0.00	\$13,431,921.42	\$54,570,049.44
Internal Service Fund	\$6,273,234.19	\$0.00	\$19,921,000.00	\$26,194,234.19
Fiduciary Fund	\$3,263,330.83	\$0.00	\$2,102,589.25	\$5,365,920.08
Total All Funds	\$217,598,950.35	\$50,308,000.00	\$193,842,339.61	\$461,749,289.96

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

Carril L. Brown

[Signature]

Budget Commission:

Certificate Submission

County Auditor's Office, Fairfield County, Ohio

Date: 10/27/25

Fiscal Year: 2025
 Taxing Authority: Board Of Commissioners
 Submitted By: Lori Hampshire

Fund	Prev. Years Est. Ending Cash Bal	Advances	Est. Carryover Encumbrances	Start of Year Est. Unencumbered Bal	Est. Taxes	Est. Rollbacks	Other Taxes	Est. Other Sources	Total Est. Receipts	Total Available Source	Approp. Budget	Unappropriated Balance	Warning
General Fund													
() Transport of Prisoners (Sheriff)(325.07)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(1001) General Fund	\$46,520,934.16	\$0.00	\$0.00	\$46,520,934.16	\$13,700,000.00	\$1,618,000.00	\$0.00	\$50,790,881.00	\$66,108,881.00	\$112,629,815.16	\$0.00	\$112,629,815.16	
(1025) Furtherance Of Justice (Sheriff)(325.071)	\$50,670.50	\$0.00	\$0.00	\$50,670.50	\$0.00	\$0.00	\$0.00	\$50,670.50	\$50,670.50	\$101,341.00	\$0.00	\$101,341.00	
(1050) Furtherance Of Justice (Prosecutor)	\$78,323.50	\$0.00	\$0.00	\$78,323.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78,323.50	\$0.00	\$78,323.50	
(1080) Trust - Unclaimed	\$129,984.19	\$0.00	\$0.00	\$129,984.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$129,984.19	\$0.00	\$129,984.19	
(1424) Trust - Correct 95 REA Refunds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Special Revenue Fund													
(2002) Dog & Kennel Fund	\$458,206.08	\$0.00	\$0.00	\$458,206.08	\$0.00	\$0.00	\$0.00	\$597,200.00	\$597,200.00	\$1,055,406.08	\$0.00	\$1,055,406.08	

(2015) FCJFS - Child Support Enforcement	\$5,033,799.16	\$0.00	\$0.00	\$5,033,799.16	\$0.00	\$0.00	\$0.00	\$2,872,060.02	\$2,872,060.02	\$7,905,859.18	\$0.00	\$7,905,859.18	
(2018) FCJFS - Community (Human) Services - Public Assistance	\$613,600.08	\$0.00	\$0.00	\$613,600.08	\$0.00	\$0.00	\$0.00	\$21,647,455.00	\$21,647,455.00	\$22,261,055.08	\$0.00	\$22,261,055.08	
(2021) Probate Comp Legal Research	\$77,610.51	\$0.00	\$0.00	\$77,610.51	\$0.00	\$0.00	\$0.00	\$3,500.00	\$3,500.00	\$81,110.51	\$0.00	\$81,110.51	
(2022) Real Estate Assessment Fund	\$3,533,590.02	\$0.00	\$0.00	\$3,533,590.02	\$0.00	\$0.00	\$0.00	\$3,028,300.00	\$3,028,300.00	\$6,561,890.02	\$0.00	\$6,561,890.02	
(2023) Treasurer Prepayment Interest	\$86,524.62	\$0.00	\$0.00	\$86,524.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$86,524.62	\$0.00	\$86,524.62	
(2024) Motor Vehicle Fund (Eng)	\$4,668,476.44	\$0.00	\$0.00	\$4,668,476.44	\$0.00	\$0.00	\$0.00	\$10,661,352.35	\$10,661,352.35	\$15,329,828.79	\$0.00	\$15,329,828.79	
(2027) Road & Bridge Fund - Weights (Sheriff)	\$32,418.06	\$0.00	\$0.00	\$32,418.06	\$0.00	\$0.00	\$0.00	\$126,000.00	\$126,000.00	\$158,418.06	\$0.00	\$158,418.06	
(2036) Youth Services (Juv Court)	\$553,548.42	\$0.00	\$0.00	\$553,548.42	\$0.00	\$0.00	\$0.00	\$1,250,027.64	\$1,250,027.64	\$1,803,576.06	\$0.00	\$1,803,576.06	
(2042) Education Enforcement (Litter & Weights) Fund (Sheriff)	\$20,175.64	\$0.00	\$0.00	\$20,175.64	\$0.00	\$0.00	\$0.00	\$1,400.00	\$1,400.00	\$21,575.64	\$0.00	\$21,575.64	
(2060) Department of Dev Disabilities (DODD - 169 Board)	\$30,605,546.86	\$0.00	\$0.00	\$30,605,546.86	\$17,900,000.0 0	\$1,115,000.0 0	\$0.00	\$3,659,400.00	\$22,674,400.00	\$53,279,946.86	\$0.00	\$53,279,946.86	
(2065) Del. Real Estate Coll. Fund (Pros)	\$214,948.23	\$0.00	\$0.00	\$214,948.23	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00	\$414,948.23	\$0.00	\$414,948.23	

(2066) ADAHM (MH & RS - 648 Board)	\$14,281,045.11	\$0.00	\$0.00	\$14,281,045.11	\$6,700,000.00	\$335,000.00	\$0.00	\$7,887,754.00	\$14,922,754.00	\$29,203,799.11	\$0.00	\$29,203,799.11	
(2072) Children Services	\$2,217,271.33	\$0.00	\$0.00	\$2,217,271.33	\$0.00	\$0.00	\$0.00	\$15,082,935.00	\$15,082,935.00	\$17,300,206.33	\$0.00	\$17,300,206.33	
(2076) Indigent- Grdshp-Dept	\$18,353.54	\$0.00	\$0.00	\$18,353.54	\$0.00	\$0.00	\$0.00	\$12,000.00	\$12,000.00	\$30,353.54	\$0.00	\$30,353.54	
(2090) Emergency Management - EMA	\$69,521.57	\$0.00	\$0.00	\$69,521.57	\$0.00	\$0.00	\$0.00	\$263,084.20	\$263,084.20	\$332,605.77	\$0.00	\$332,605.77	
(2091) Emergency Planning - EMA	\$8,005.21	\$0.00	\$0.00	\$8,005.21	\$0.00	\$0.00	\$0.00	\$24,000.00	\$24,000.00	\$32,005.21	\$0.00	\$32,005.21	
(2092) Citizen Corps - EMA - FY06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(2093) Special Operations Team - EMA	\$469.65	\$0.00	\$0.00	\$469.65	\$0.00	\$0.00	\$0.00	\$1,230.35	\$1,230.35	\$1,700.00	\$0.00	\$1,700.00	
(2095) Marriage Licenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,000.00	\$36,000.00	\$36,000.00	\$0.00	\$36,000.00	
(2316) Probate Computer	\$74,593.71	\$0.00	\$0.00	\$74,593.71	\$0.00	\$0.00	\$0.00	\$12,500.00	\$12,500.00	\$87,093.71	\$0.00	\$87,093.71	
(2317) Juvenile Computer	\$13,200.21	\$0.00	\$0.00	\$13,200.21	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00	\$22,200.21	\$0.00	\$22,200.21	
(2318) Clk Courts Computer	\$1,155,580.87	\$0.00	\$0.00	\$1,155,580.87	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$1,235,580.87	\$0.00	\$1,235,580.87	
(2320) Juvenile Comp Legal Research	\$25,951.68	\$0.00	\$0.00	\$25,951.68	\$0.00	\$0.00	\$0.00	\$1,350.00	\$1,350.00	\$27,301.68	\$0.00	\$27,301.68	

(2326) Cert/Title Adm Fund (Clk Courts)	\$602,225.92	\$0.00	\$0.00	\$602,225.92	\$0.00	\$0.00	\$0.00	\$1,900,000.00	\$1,900,000.00	\$2,502,225.92	\$0.00	\$2,502,225.92	
(2333) Recorder Equipment	\$175,298.73	\$0.00	\$0.00	\$175,298.73	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$255,298.73	\$0.00	\$255,298.73	
(2338) Parent Education (Domestic Relations)	\$55,174.22	\$0.00	\$0.00	\$55,174.22	\$0.00	\$0.00	\$0.00	\$9,577.00	\$9,577.00	\$64,751.22	\$0.00	\$64,751.22	
(2340) Mental Ret-UST Response	\$11,000.00	\$0.00	\$0.00	\$11,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,000.00	\$0.00	\$11,000.00	
(2356) Childrens Indigent Driver (4511.191)(N) (1)	\$10,841.65	\$0.00	\$0.00	\$10,841.65	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$11,341.65	\$0.00	\$11,341.65	
(2362) Const Bridges, Culverts, Co Rds (New Levy)	\$1,981,248.52	\$0.00	\$0.00	\$1,981,248.52	\$1,555,000.00	\$165,000.00	\$0.00	\$1,300.00	\$1,721,300.00	\$3,702,548.52	\$0.00	\$3,702,548.52	
(2365) County Probation Services	\$460,865.07	\$0.00	\$0.00	\$460,865.07	\$0.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00	\$580,865.07	\$0.00	\$580,865.07	
(2377) Alternative School (Youth Services)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(2379) Computer Research - Domestic Div	\$11,777.20	\$0.00	\$0.00	\$11,777.20	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$15,777.20	\$0.00	\$15,777.20	
(2380) Computer Research - General Div	\$31,449.59	\$0.00	\$0.00	\$31,449.59	\$0.00	\$0.00	\$0.00	\$7,000.00	\$7,000.00	\$38,449.59	\$0.00	\$38,449.59	
(2392) B-F- 96_022-1 CDBG Commissioner s	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(2394) CFLP Litter Enforcement Grant (Sheriff)	\$19,626.41	\$0.00	\$0.00	\$19,626.41	\$0.00	\$0.00	\$0.00	\$7,000.00	\$7,000.00	\$26,626.41	\$0.00	\$26,626.41	

(2408) Drug Court Program	\$11,858.90	\$0.00	\$0.00	\$11,858.90	\$0.00	\$0.00	\$0.00	\$35,750.00	\$35,750.00	\$47,608.90	\$0.00	\$47,608.90	
(2422) Dispute Resolution/Mediation RC 2303.202	\$217,856.54	\$0.00	\$0.00	\$217,856.54	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$242,856.54	\$0.00	\$242,856.54	
(2423) Hotel/Motel Lodging Tax (ReesePeters)	\$4,000.10	\$0.00	\$0.00	\$4,000.10	\$0.00	\$0.00	\$0.00	\$260,000.00	\$260,000.00	\$264,000.10	\$0.00	\$264,000.10	
(2442) Commissary - (Sheriff)	\$1,160,100.81	\$0.00	\$0.00	\$1,160,100.81	\$0.00	\$0.00	\$0.00	\$400,000.00	\$400,000.00	\$1,560,100.81	\$0.00	\$1,560,100.81	
(2443) G.I.S.	\$214.50	\$0.00	\$0.00	\$214.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214.50	\$0.00	\$214.50	
(2481) Juvenile Recovery	\$93.61	\$0.00	\$0.00	\$93.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$93.61	\$0.00	\$93.61	
(2489) Notary Public Fees	\$64,342.46	\$0.00	\$0.00	\$64,342.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64,342.46	\$0.00	\$64,342.46	
(2503) Village Policing/Cops in School /Job & Family Serv	\$299,940.47	\$0.00	\$0.00	\$299,940.47	\$0.00	\$0.00	\$0.00	\$2,823,292.00	\$2,823,292.00	\$3,123,232.47	\$0.00	\$3,123,232.47	
(2543) Annexation Proceedings	\$7,245.00	\$0.00	\$0.00	\$7,245.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,245.00	\$0.00	\$7,245.00	
(2560) MRDD Medicaid Reserve	\$7,836,307.26	\$0.00	\$0.00	\$7,836,307.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,836,307.26	\$0.00	\$7,836,307.26	
(2561) Spring Creek Traffic Signal	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	
(2580) Sub-Division Inspection - Engineer	\$1,049,696.81	\$0.00	\$0.00	\$1,049,696.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,049,696.81	\$0.00	\$1,049,696.81	

(2661) HTF Housing Improvement Program	\$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
(2662) CDBG Housing Improvement Program (CHIP)	\$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
(2663) Community Reinvestment Area	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	
(2673) FC Building Dept (Utilities)	\$270,032.62	\$0.00	\$0.00	\$270,032.62	\$0.00	\$0.00	\$0.00	\$69,000.00	\$69,000.00	\$339,032.62	\$0.00	\$339,032.62	
(2675) CDBG Project Income	\$3,004.43	\$0.00	\$0.00	\$3,004.43	\$0.00	\$0.00	\$0.00	\$80.00	\$80.00	\$3,084.43	\$0.00	\$3,084.43	
(2683) Wireless 911-PSAP (Commissioners)	\$43,198.23	\$0.00	\$0.00	\$43,198.23	\$0.00	\$0.00	\$0.00	\$170,000.00	\$170,000.00	\$213,198.23	\$0.00	\$213,198.23	
(2689) FY 06-07 Adult Based Corrections	\$27,480.19	\$0.00	\$0.00	\$27,480.19	\$0.00	\$0.00	\$0.00	\$195,457.00	\$195,457.00	\$222,937.19	\$0.00	\$222,937.19	
(2705) Community Education (Sheriff)	\$1,397.50	\$0.00	\$0.00	\$1,397.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,397.50	\$0.00	\$1,397.50	
(2707) SEMPG - EMA	\$92,021.13	\$0.00	\$0.00	\$92,021.13	\$0.00	\$0.00	\$0.00	\$340,369.00	\$340,369.00	\$432,390.13	\$0.00	\$432,390.13	
(2708) State Homeland Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	
(2709) FY07 Edw Byrne Memorial Justice (JAG) Grant	\$8,877.74	\$0.00	\$0.00	\$8,877.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,877.74	\$0.00	\$8,877.74	
(2711) Coninuing Prof Training	\$139,152.58	\$0.00	\$0.00	\$139,152.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$139,152.58	\$0.00	\$139,152.58	

(2742) Victims Of Crime Act (VOCA) 2009/2010 CFDA 16-575- Prosecutor	\$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
(2743) States Victims Assistance Act (SVAA) 2010/2011 - Prosecutor	\$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
(2744) Victims Of Crime Act (VOCA) 2010/2011 CFDA 16-575- Prosecutor	\$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
(2745) MSY Pooled - Juvenile Ct	\$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
(2748) FY2008 NSP1 (Neighborhood Stabilization Plan)	\$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
(2750) FCBDD- ARRA	\$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
(2751) HHS HAVA Grant	\$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
(2754) Title IV-E ARRA	\$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
(2755) Medicaid ODMH - ARRA	\$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
(2756) Medicaid ODADAS - ARRA	\$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
(2758) Children & Adult Protective Services (JFS)	\$24,353,474.01	\$0.00	\$0.00	\$24,353,474.01	\$7,498,000.00	\$427,000.00	\$0.00	\$87,500.00	\$8,012,500.00	\$32,365,974.01	\$0.00	\$32,365,974.01	

(2804) Treasurer - DRETAC	\$1,862,889.89	\$0.00	\$0.00	\$1,862,889.89	\$0.00	\$0.00	\$0.00	\$722,000.00	\$722,000.00	\$2,584,889.89	\$0.00	\$2,584,889.89	
(2807) Community Recycling Grant	\$330.69	\$0.00	\$0.00	\$330.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$330.69	\$0.00	\$330.69	
(2812) Hope Grant	\$371.78	\$0.00	\$0.00	\$371.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$371.78	\$0.00	\$371.78	
(2813) Reentry Resource Centers Grant 2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(2828) Board of Elections - Special Elections Fund	\$31,210.41	\$0.00	\$0.00	\$31,210.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,210.41	\$0.00	\$31,210.41	
(2838) Prosecuting Attorney's Legal Services Fund	\$78,093.18	\$0.00	\$0.00	\$78,093.18	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$113,093.18	\$0.00	\$113,093.18	
(2839) Common Pleas Recovery Court Grant	\$11,629.85	\$0.00	\$0.00	\$11,629.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,629.85	\$0.00	\$11,629.85	
(2843) Ohio Starts Grant Fund	\$1,303.47	\$0.00	\$0.00	\$1,303.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,303.47	\$0.00	\$1,303.47	
(2848) Justice for Families Grant Fund	-\$2,138.92	\$0.00	\$0.00	-\$2,138.92	\$0.00	\$0.00	\$0.00	\$2,138.92	\$2,138.92	\$0.00	\$0.00	\$0.00	
(2852) Targeting Community Alternatives to Prison (T-CAP) grant	\$236,340.82	\$0.00	\$0.00	\$236,340.82	\$0.00	\$0.00	\$0.00	\$361,976.00	\$361,976.00	\$598,316.82	\$0.00	\$598,316.82	
(2856) Child Abuse Neglect Discretionary Activities Fund	\$2.58	\$0.00	\$0.00	\$2.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.58	\$0.00	\$2.58	
(2859) County Probate Court Guardianship Services Fund	\$143,387.90	\$0.00	\$0.00	\$143,387.90	\$0.00	\$0.00	\$0.00	\$537,553.00	\$537,553.00	\$680,940.90	\$0.00	\$680,940.90	

(4082) Trust Violet Township	\$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
(4300) SA Bond Ret SSI	\$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
(4390) BR Laughlin Building	\$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
(4438) SA BR High Service Area	\$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
(4479) NR - G.I.S. Digital Orthophotography	\$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
(4483) BR - Job & Family Services Relocation	\$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
(4485) BR - West Campus Relocation	\$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
(4488) SA BR - HSA #4 Water Assess	\$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
(4523) BR - West Campus - Engineer Facilities	\$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
(4529) BR - County Share - Multi County Juvenile Detention	\$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
(4535) SA BR Little Walnut Water	\$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
(4550) BR - MRDD Ultra Building	\$3.79	\$0.00	\$0.00	\$3.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.79	\$0.00	\$3.79

(4558) BR - Clerk of Courts - 1 Stop Shop	\$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
(4592) SA BR Liberty Twp SA 2004	\$94,365.75	\$0.00	\$0.00	\$94,365.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$94,365.75	\$0.00	\$94,365.75	
(4602) NR - ADAMH - "Our Place II"	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(4621) NR - Engineer Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(4635) BR - Airport Bonds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(4640) BR - 1996 Various Purpose	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(4663) BR - HAS Airport Bond	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(4667) NR - New Airport Hangar	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(4714) Airport Consolidated Debt	\$137.75	\$0.00	\$0.00	\$137.75	\$0.00	\$0.00	\$0.00	\$62,963.20	\$62,963.20	\$63,100.95	\$0.00	\$63,100.95	
(4727) Airport SIB Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(4794) BR - FBDD Facility Building	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(4809) Energy Cons. Dbt. Serv.	\$3,629.27	\$0.00	\$0.00	\$3,629.27	\$0.00	\$0.00	\$0.00	\$230,086.00	\$230,086.00	\$233,715.27	\$0.00	\$233,715.27	

(4819) Public Safety Facility Jail Project Debt Service	\$3,148.77	\$0.00	\$0.00	\$3,148.77	\$0.00	\$0.00	\$0.00	\$1,579,618.76	\$1,579,618.76	\$1,582,767.53	\$0.00	\$1,582,767.53	
(4832) LGIFund Loan Debt Service Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	
(4851) County Building/Facilities Improvement Debt Service	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$78,050.00	\$78,050.00	\$78,250.00	\$0.00	\$78,250.00	
(4878) New Energy Project Debt Service Fund	\$38,394.85	\$0.00	\$0.00	\$38,394.85	\$0.00	\$0.00	\$0.00	\$446,612.50	\$446,612.50	\$485,007.35	\$0.00	\$485,007.35	
(4895) Airport Improvement Bond - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$296,744.00	\$296,744.00	\$296,744.00	\$0.00	\$296,744.00	
(4917) SIB LOAN BASIL WESTERN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,008,000.00	\$4,008,000.00	\$4,008,000.00	\$0.00	\$4,008,000.00	
(5776) BR - Utility Administration Building	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Projects Fund													
(3011) Federal Funds Airport	-\$3,728.31	\$0.00	\$0.00	-\$3,728.31	\$0.00	\$0.00	\$0.00	\$352,057.41	\$352,057.41	\$348,329.10	\$0.00	\$348,329.10	
(3034) State Funds Airport	-\$268,563.06	\$0.00	\$0.00	-\$268,563.06	\$0.00	\$0.00	\$0.00	\$346,295.26	\$346,295.26	\$77,732.20	\$0.00	\$77,732.20	
(3064) Mental Retardation Complex MRDD	\$71,284.23	\$0.00	\$0.00	\$71,284.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71,284.23	\$0.00	\$71,284.23	
(3434) Issue II - State Portion (OPWC)	\$42,348.39	\$0.00	\$0.00	\$42,348.39	\$0.00	\$0.00	\$0.00	\$698,171.73	\$698,171.73	\$740,520.12	\$0.00	\$740,520.12	
(3435) Permanent Improvement Fund - Comm	\$3,383,023.24	\$0.00	\$0.00	\$3,383,023.24	\$0.00	\$0.00	\$0.00	\$2,235,000.00	\$2,235,000.00	\$5,618,023.24	\$0.00	\$5,618,023.24	

(3850) County Building/Facilities Improvement Capital Projects	\$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
(3855) Lakes in Economic Distress Grant	\$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
(3879) New Energy Project Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(3880) Fairfield County GSCNW Capital Projects	\$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
(3896) Airport Hanger Capital Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$111,541.02	\$111,541.02	\$111,541.02	\$0.00	\$111,541.02	
(3897) Workforce State Capital Project	\$1,180,000.00	\$0.00	\$0.00	\$1,180,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,180,000.00	\$0.00	\$1,180,000.00	
(3903) Basil Western 629	\$20,259.34	\$0.00	\$0.00	\$20,259.34	\$0.00	\$0.00	\$0.00	\$1,151,916.50	\$1,151,916.50	\$1,172,175.84	\$0.00	\$1,172,175.84	
(3904) State Energy Efficiency Program	-\$226,272.00	\$0.00	\$0.00	-\$226,272.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	\$23,728.00	\$0.00	\$23,728.00	
(3910) Building on Sheridan	\$1,961,940.89	\$0.00	\$0.00	\$1,961,940.89	\$0.00	\$0.00	\$0.00	\$1,500,000.00	\$1,500,000.00	\$3,461,940.89	\$0.00	\$3,461,940.89	
Enterprise Fund													
(5041) Bond Retirement Tussing Rd Water	\$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
(5044) Fairfield Co. Sewer	\$22,925,193.02	\$0.00	\$0.00	\$22,925,193.02	\$0.00	\$0.00	\$0.00	\$6,029,500.00	\$6,029,500.00	\$28,954,693.02	\$0.00	\$28,954,693.02	

(5438) BR High Service Area Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(5439) Brookview/Valley Force Main PJ	\$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
(5452) Little Walnut Water Treatment Facility	\$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
(5457) Northeast Violet Sewer	\$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
(5461) Liberty Township Sewer	\$12,231.75	\$0.00	\$0.00	\$12,231.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,231.75	\$0.00	\$12,231.75	
(5469) BR - Sewer VP Utility 99	\$14,536.44	\$0.00	\$0.00	\$14,536.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,536.44	\$0.00	\$14,536.44	
(5470) BR - Water VP Utility 99	\$12,372.22	\$0.00	\$0.00	\$12,372.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,372.22	\$0.00	\$12,372.22	
(5473) New England Acres Sanitary Interceptor	\$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
(5475) Basil-Western Sewer Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(5476) Basil-Western Water Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(5477) Lancaster Sub-Division Sanitary Sewer	\$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
(5486) Tussing Rd WFR Improvements	\$340,266.46	\$0.00	\$0.00	\$340,266.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$340,266.46	\$0.00	\$340,266.46	

(5487) Tussing Rd WTF Improvements	\$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
(5502) NR - Brookview / Valley PS/FM	\$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
(5510) NR - LW Water #5 JW/JF	\$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
(5518) Solid Waste Inspections	\$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
(5524) Tarlton Area WWS	\$399,572.50	\$0.00	\$0.00	\$399,572.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$399,572.50	\$0.00	\$399,572.50	
(5525) NR - L W Sewer #4 BW Rd	\$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
(5526) NR - L W Water #4 BW Rd	\$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
(5533) NR - Liberty Twp Sewer	\$4,158.36	\$0.00	\$0.00	\$4,158.36	\$0.00	\$0.00	\$0.00	\$83,913.00	\$83,913.00	\$88,071.36	\$0.00	\$88,071.36	
(5534) NR - Tussing Rd WTF Imp (2)	\$11,120.12	\$0.00	\$0.00	\$11,120.12	\$0.00	\$0.00	\$0.00	\$222,420.00	\$222,420.00	\$233,540.12	\$0.00	\$233,540.12	
(5535) BR - Little Walnut Water	\$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
(5548) SW Bloom Twp	\$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
(5554) NR - Tussing Rd Water Reclamation Fac.	\$17,450.33	\$0.00	\$0.00	\$17,450.33	\$0.00	\$0.00	\$0.00	\$410,466.00	\$410,466.00	\$427,916.33	\$0.00	\$427,916.33	

(5555) BR - Sewer Bond (\$3,834,072.04)	\$1,378.83	\$0.00	\$0.00	\$1,378.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,378.83	\$0.00	\$1,378.83	
(5556) BR - Water Bond (\$3,950,000.00)	\$64,090.36	\$0.00	\$0.00	\$64,090.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64,090.36	\$0.00	\$64,090.36	
(5562) BR - Sewer Refunding 2003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(5595) Utilities Administration & Engineering Bldg LC	\$19,037.90	\$0.00	\$0.00	\$19,037.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,037.90	\$0.00	\$19,037.90	
(5618) Sub Maint Winding Creek Sec 6	\$9,594.92	\$0.00	\$0.00	\$9,594.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,594.92	\$0.00	\$9,594.92	
(5634) NR - Village of Carroll Waterline	\$2,542.03	\$0.00	\$0.00	\$2,542.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,542.03	\$0.00	\$2,542.03	
(5645) Ewing Run Trunk Sewer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(5672) Regional Drinking Water Source Protection (Util)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(5719) Pleasant Run Water Reclamation Facilities	\$300,146.57	\$0.00	\$0.00	\$300,146.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300,146.57	\$0.00	\$300,146.57	
(5737) NR - Carroll Sanitary Sewer & Improvements	\$2,780.62	\$0.00	\$0.00	\$2,780.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,780.62	\$0.00	\$2,780.62	
(5757) Home Sewage Treatment ARRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(5776) Utilities Admin Complex Bond	\$1,278.48	\$0.00	\$0.00	\$1,278.48	\$0.00	\$0.00	\$0.00	\$155,312.50	\$155,312.50	\$156,590.98	\$0.00	\$156,590.98	

(5786) Airport Fuel	\$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
(5817) Mingo Estates & Lakeside Water Reclamation Proj. DS	\$598.31	\$0.00	\$0.00	\$598.31	\$0.00	\$0.00	\$0.00	\$116,856.26	\$116,856.26	\$117,454.57	\$0.00	\$117,454.57	
(5818) State Routes 204 & 256 Water Project Debt Service	\$936.42	\$0.00	\$0.00	\$936.42	\$0.00	\$0.00	\$0.00	\$51,112.50	\$51,112.50	\$52,048.92	\$0.00	\$52,048.92	
(5820) Sewer Improvements	\$436,206.51	\$0.00	\$0.00	\$436,206.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$436,206.51	\$0.00	\$436,206.51	
(5821) State Routes 204 & 256 Water Project	\$36,056.44	\$0.00	\$0.00	\$36,056.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,056.44	\$0.00	\$36,056.44	
(5822) Utility Bonds & Roadway 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	
(5823) Utility Road Improvement Bond Retirement	\$1,163.56	\$0.00	\$0.00	\$1,163.56	\$0.00	\$0.00	\$0.00	\$145,912.50	\$145,912.50	\$147,076.06	\$0.00	\$147,076.06	
(5824) Lakeside Water Reclamation Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(5825) State Route 256 Water Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
(5841) Greenfield Township Water Fund	\$1,086,581.24	\$0.00	\$0.00	\$1,086,581.24	\$0.00	\$0.00	\$0.00	\$496,425.00	\$496,425.00	\$1,583,006.24	\$0.00	\$1,583,006.24	
(5842) Greenfield Township Sewer Fund	\$1,252,060.82	\$0.00	\$0.00	\$1,252,060.82	\$0.00	\$0.00	\$0.00	\$655,000.00	\$655,000.00	\$1,907,060.82	\$0.00	\$1,907,060.82	
(5846) Greenfield Water Debt Service	\$1,848.27	\$0.00	\$0.00	\$1,848.27	\$0.00	\$0.00	\$0.00	\$50,820.36	\$50,820.36	\$52,668.63	\$0.00	\$52,668.63	

(7874) MCIU COVID-19 Supplemental Grant Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(7889) Sheriff Evidence Property Room	\$20,840.43	\$0.00	\$0.00	\$20,840.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,840.43	\$0.00	\$20,840.43
(7892) American Rescue Plan Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,426.88	\$8,426.88	\$8,426.88	\$0.00	\$8,426.88
Internal Service Fund													
(5376) Self Funded Health Insurance	\$6,273,234.19	\$0.00	\$0.00	\$6,273,234.19	\$0.00	\$0.00	\$0.00	\$0.00	\$19,921,000.00	\$19,921,000.00	\$26,194,234.19	\$0.00	\$26,194,234.19
Permanent Fund													
(2050) SA - Ditch Maintenance	\$2,175,138.31	\$0.00	\$0.00	\$2,175,138.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,175,138.31	\$0.00	\$2,175,138.31
(2305) Bateson Bridge Trust	\$17,139.55	\$0.00	\$0.00	\$17,139.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,139.55	\$0.00	\$17,139.55
Total All Funds	\$217,598,950.35	\$0.00	\$0.00	\$217,598,950.35	\$50,308,000.0 0	\$3,865,000.0 0	\$0.00	\$0.00	\$189,977,339.6 1	\$244,150,339.61	\$461,749,289.96	\$0.00	\$461,749,289.96

for Link
Gen

2025-10.07.g

A Resolution to Approve Additional Appropriations by Appropriating from Unappropriated into a Major Expense Object Category – Fund 2588, Voter Registration

WHEREAS, additional appropriations are necessary for future obligations and payments, and

WHEREAS, appropriating from unappropriated into major expense categories of contractual services for 51258800 is necessary for expenses.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS, COUNTY OF FAIRFIELD, STATE OF OHIO:

Section 1. That the Fairfield County Board of Commissioners approves appropriating from unappropriated funds into a major expenditure category in the amount of \$4,300.00; for Fund #2588; ORG #51258800; Contractual Services.

Prepared by: Deanna Cypryla

610
10-8-25

**Additional Appropriations
For Auditor's Office Use Only:**

Section 1: Total Additional Appropriations of \$4,300.00

✓ 51258800; 530000, Contractual Services; \$4,300.00

✓
percent

Section 2: Please issue an Amended Certificate in the amount of \$4,300.00 to the credit of Fund #2588

✓

Section 3: Request that the Fairfield County Auditor, on behalf of the Budget Commission, update the following receipt lines: 51258800; 433400; \$4,300.00

Resolution No. 2025-10.07.g

A Resolution to Approve Additional Appropriations by Appropriating from Unappropriated into a Major Expense Object Category – Fund 2588, Voter Registration

(Fairfield County Board of Elections)

Upon the motion of Commissioner David L. Levacy, seconded by Commissioner Steven A. Davis, this resolution has been Adopted:

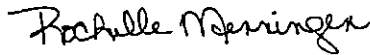
Voting:

Jeffrey M. Fix, President	Aye
Steven A. Davis, Vice President	Aye
David L. Levacy	Aye

Board of County Commissioners
Fairfield County, Ohio

CERTIFICATE OF CLERK

It is hereby certified that the foregoing is a true and correct transcript of a resolution acted upon by the Board of County Commissioners, Fairfield County, Ohio on the date noted above.



Rochelle Menningen
Board of County Commissioners
Fairfield County, Ohio

Doc Link
Gen

2025-10.07.m

A resolution to request for appropriations for receipts for EMA fund 2093 Special Operations Team Fund

WHEREAS, Revenue has been collected for EMA fund 2093 Special Operations Team Fund; and

WHEREAS, funds represent a donation of funds to the Water Rescue Team; and

WHEREAS, monies will be used to purchase items needed for responses of the Water Rescue Team.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS, COUNTY OF FAIRFIELD, STATE OF OHIO:

Section 1. Request that the Fairfield County Commissioners appropriate from Unappropriated funds in the amount of:
\$700.00 12209300 Transfers # 614 10-8-25

Section 2. That the transfer of appropriations in the amount of \$500.00 is hereby authorized as follows:
From 12209300 Contractual Services Acct to Acct.
To 12209300 Transfers # 615 10-8-25

Prepared by: Christy Noland
cc: EMA

**A resolution to request for appropriations for receipts for EMA fund
2093 Special Operations Team Fund**

For Auditor's Office Use Only:

Section 1.

- 1. 12209300 700000 Transfers \$700.00 # 614 10-8-25
- 2. Issue an Amended Certificate in the amount \$700.00 to credit of 2093.
- 3. Request that the Fairfield County Auditor, on behalf of the Budget Commission, update receipt line 12209300 438000 Other Receipts in the amount of \$700.00. # 617 10-8-25

medink

Section 2.

Transfer funds in the amount of \$500.00
From 12209300 530000 Contract Services
To 12209300 700000 Transfers

Acct to Acct.

615
10-8-25

Resolution No. 2025-10.07.m

A resolution to request for appropriations for receipts for EMA fund 2093 Special Operations Team Fund

(Fairfield County Emergency Management Agency)

Upon the motion of Commissioner David L. Levacy, seconded by Commissioner Steven A. Davis, this resolution has been Adopted:

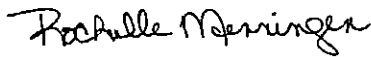
Voting:

Jeffrey M. Fix, President	Aye
Steven A. Davis, Vice President	Aye
David L. Levacy	Aye

Board of County Commissioners
Fairfield County, Ohio

CERTIFICATE OF CLERK

It is hereby certified that the foregoing is a true and correct transcript of a resolution acted upon by the Board of County Commissioners, Fairfield County, Ohio on the date noted above.



Rochelle Menningen
Board of County Commissioners
Fairfield County, Ohio

Gov
Dudentk

2025-10.21.25

A resolution to request for appropriations for additional unanticipated receipts of memo receipts and memo expenses for fund 3445 BLO-36 bridge replacement

#1521

For Auditor's Office Use Only:

✓ **SECTION 1:** 16344506-530020-75171

SECTION 3: Issue an Amended Certificate in the amount \$199,421.00 to credit of fund 3445.

Doc Link
✓ **SECTION 4:** Request that the Fairfield County Auditor, on behalf of the Budget Commission, update receipt line 16344506-433100-75171 in the amount of \$199,421.00.

Prepared by: Julie Huggins
cc: Engineer Office

2025-10.21.h

A resolution to request for appropriations for additional unanticipated receipts of memo receipts and memo expenses for fund 3445 BLO-36 bridge replacement

WHEREAS, unanticipated revenue has been collected for Fund 3445; and

WHEREAS, unanticipated funds represent ODOT payment; and

WHEREAS, monies will be used for PID #117326 BLO-36

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS, COUNTY OF FAIRFIELD, STATE OF OHIO:

SECTION 1: Request that the Fairfield County Auditor appropriate from unappropriated funds in the amount of: \$199,421.00 16344506 Contractual Services.

SECTION 2: The County Commissioners approve the following expenditure and request the Fairfield County Auditor accomplish the transaction by making the following memo expenditure, impacting appropriation as if a regular County Auditor warrant,

Memo Receipt as referenced:

16344506-433100-75171

Memo Expenditure as referenced:

Vendor: J & J Bridge Company

Account #: 16344506-530020-75171 **BLO-36**

Amount: \$199,421.00 Paid: 10/10/2025

↓ 1522

10-22-25

Prepared by: Julie Huggins

cc: Engineer Office

2025-10.21.6

Gen
Doc Levine

A resolution to approve to appropriate from unappropriated into a major expense category for the State Infrastructure Bank (SIB) Loan Basil Wester Fund# 4917.

For Auditor's Office Use Only:

1519

10-22-25

Section 1.

✓ \$ 4,008,000 GL#12491700 530100 T0001 pass through contract services

Section 2. Issue an Amended Certificate in the amount \$4,008,000 to increase fund # 4917.

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✓ **Section 3.** Request that the Fairfield County Auditor, on behalf of the Budget Commission, update receipt line 12491700 439380 T0001 in the amount of \$4,008,000.

2025-10.21.b

A resolution to approve to appropriate from unappropriated into a major expense category for the State Infrastructure Bank (SIB) Loan Basil Wester Fund# 4917.

WHEREAS, budget needs established for the newly created fund called SIB Loan Basil Western; and

WHEREAS, it is necessary to appropriate from unappropriated into the major expense category of contractual services.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS, COUNTY OF FAIRFIELD, STATE OF OHIO:

Section 1. Request that the Fairfield County Board of Commissioners appropriate from Unappropriated funds to the following major expense categories for contractual services:

✓ \$ 4,008,000 12491700 project code T0001 contractual services

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

FUND	Amount to be derived from Levies Outside 10 Mill Limitation	Amount Approved by Budget Commission Inside 10 Mill Limitation	County Auditor's Estimate of Tax Rate to be Levied	
			Inside 10 Mill Limit	Outside 10 Mill Limit
Type	Column I	Column II	Column III	Column IV
A General Fund/Current Expense		\$15,374,000	2.60	
O ADAMH	\$7,114,430			1.75
P Developmental Disabilities	\$18,577,600			5.05
E Road Improvement	\$1,785,100			0.50
L Senior Services	\$4,710,700			0.80
M Fairfield Co Dist Library (ORC 5705.23)	\$1,892,100			0.50
N Child & Senior Protective Services	\$8,230,400			2.00
TOTAL	42,310,330	15,374,000	2.60	10.60

**** RATES AND AMOUNTS DO NOT REFLECT LEVY LOSS REIMBURSEMENTS from STATE ****

SCHEDULE B
LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Authorized to be Levied	County Auditor's Estimate of Yield of Levy (Carry to Schedule A, Column II)
GENERAL FUND:		
SPECIAL LEVY FUNDS:		
1 ADAMH Levy authorized by voters on 11/5/2024 for a period not to exceed 10 years. Expires Tax Year 2036: Last Collected 2035	0.75	7,114,430
9 ADAMH Levy authorized by voters on 11/6/2018 for a period not to exceed 10 years. Expires Tax Year 2028: Last Collected 2029	1.00	
2 DEVELOPMENTAL DISABILITIES Levy authorized by voters on 11/3/1998 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT	1.20	18,577,600
3 DEVELOPMENTAL DISABILITIES Levy authorized by voters on 11/8/2005 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT	2.00	
8 DEVELOPMENTAL DISABILITIES Levy authorized by voters on 05/06/2025 for a period not to exceed 5 years. Expires Tax Year 2030: Last Collected 2031	1.85	
4 ROAD IMPROVEMENT Levy authorized by voters on 11/5/2013 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT	0.50	1,785,100
5 SENIOR SERVICES Levy authorized by voters on 11/6/2018 for a period not to exceed 5 years. Expires Tax Year 2024: Last Collected 2029	0.80	4,710,700
10 DISTRICT LIBRARY Levy authorized by voters on 5/6/25 for a period not to exceed 5 years. Expires Tax Year 2025: Last Collected 2031	0.50	1,892,100
6 PROTECTIVE SERVICES -CHILDREN & ELDERLY Levy authorized by voters on 11/7/2017 for a period not to exceed 10 years. Expires Tax Year 2026: Last Collected 2027	1.00	8,230,400
7 PROTECTIVE SERVICES -CHILDREN & ELDERLY Levy authorized by voters on 11/7/2017 for a period not to exceed 10 years. Expires Tax Year 2026: Last Collected 2027	1.00	

REVISED 10/25

SCHEDULE A

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

FUND	Amount to be derived from Levies Outside 10 Mill Limitation	Amount Approved by Budget Commission Inside 10 Mill Limitation	County Auditor's Estimate of Tax Rate to be Levied	
			Inside 10 Mill Limit	Outside 10 Mill Limit
Type	Column I	Column II	Column III	Column IV
A General Fund/Current Expense		\$190,800	0.4	
B Road & Bridge	\$608,300	\$714,700	1.9	3.0
H Fire Protection	\$2,826,500			12.50
H Fire & EMS	\$846,300			2.25
TOTAL	4,281,100	905,500	2.30	17.75

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Authorized to be Levied	County Auditor's Estimate of Yield of Levy (Carry to Schedule A, Column II)
GENERAL FUND:		
SPECIAL LEVY FUNDS:		
1 Fire Protection Levy authorized by voters on 5/7/2002 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT	4.00	
2 Fire Protection Levy authorized by voters on 5/2/1995 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT	2.00	
3 Fire Protection Levy authorized by voters on 11/4/1997 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT	4.00	2,826,500
5 Fire Protection Levy authorized by voters on 11/4/2008 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT	2.50	
4 Road & Bridge (Outside) Levy authorized by voters on 11/6/2012 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT	3.00	608,300
6 Fire Protection Levy authorized by voters on 5/6/2025 for a period not to exceed CONT years. Expires Tax Year CONT: Last Collected CONT	2.25	846,300