No. 07-36-2026 Passed 7-14, 2026

ADOPTING THE BUDGET OF THE CITY OF CIRCLEVILLE, OHIO FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2027, AND SUBMITTING THE SAME TO THE COUNTY AUDITOR.

WHEREAS, a tentative budget has been prepared for the City of Circleville, Ohio, for the fiscal year beginning January 1, 2027, showing detailed estimates of all balances that will be available at the beginning of the year 2027, for the purpose of such year, and of all revenues to be received for such fiscal year, also estimates of all expenditures or charges in or for the purpose of such fiscal year to be paid or met from requirements of law; and

WHEREAS, said budget has to be available to public inspection for at least ten (10) days by having at least two (2) copies hereof on file in the office of the City Auditor and the office of the Clerk of Council; and

WHEREAS, the Council has held public hearing on the said budget of which public notice was given by publication no less than ten (10) days previous to the adoption thereof.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CIRCLEVILLE, PICKAWAY COUNTY, OHIO, AS FOLLOWS:

SECTION I. That the budget of the City of Circleville, Ohio, for the fiscal year beginning January 1, 2027, theretofore prepared and submitted to this Council, be and it is hereby adopted as the official budget of the City of Circleville, Ohio.

SECTION II. That the Clerk of Council be, and she is hereby authorized and directed to certify a copy of said budget and copy of the resolution, and transmit same to the Auditor of Pickaway County, Ohio.

SECTION III. That this ordinance shall take effect immediately upon its passage and approval by the Mayor.

PASSED: 7-14-2026
DATE

Sheryl L. Thiess
PRESIDENT OF COUNCIL Pro Tempore

ATTEST: Melissa Allen
CLERK OF COUNCIL

APPROVED: 7-15-2026
DATE

Michelle L. Blanton
MAYOR

APPROVED AS FORM:

KK

KENDRA C. KINNEY - LAW DIRECTOR

RECORD OF LEGISLATION

No. ____________________ *Passed* ____________________, 20 ____

Prepare in triplicate

On or before July 15th two copies of this Budget must be submitted to County Auditor

City or Village of Circleville

Pickaway County, Ohio

(Date) 7-14-2026

This budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:
The following Budget year beginning January 1, 2027 has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed Melissa J Ma

Title Clerk of Council

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

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND (Include only those funds which are requesting general property tax revenue)	Budget Year Amount Requested of Budget Commission Inside/Outside	Budget Year Amount Approved By Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10Mill Limitation	County Auditor's Estimate of Tax Rate to be Levied **Inside 10 Mill Limit Budget Year**	County Auditor's Estimate of Tax Rate to be Levied **Outside 10 Mill Limit Budget Year**
	Column 1	**Column 2**	**Column 3**	**Column 4**	**Column 5**
GOVERNMENT FUNDS	XXXXXXX	XXXXXX	XXXXXXX	XXXXXXXXXX	XXXXXXXX
General Fund	3.40				
Police & Fire Pension	0.60				
PRORPIETARY FUNDS	XXXXXXXX	XXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXX
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXX	XXXXXXX	XXXXXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS	4.00				

FUND NAME: GENERAL FUND				EXHIBIT I
FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL				
	This Exhibit is to be used for the General Fund Only			
DESCRIPTION	FOR 2024 ACTUAL	FOR 2025 ACTUAL	2026 YEAR AMENDED CERTIFICATE	BUDGET YEAR ESTIMATED FOR 2027
(1)	(2)	(3)	(4)	(5)
REVENUES				
INTEREST	$407,027.19	$340,789.82	$201,200.00	$401,500.00
FEDERAL & STATE REVENUE				
Federal & State Grants	$0.00	$1,080,586.13	$265,000.00	$265,000.00
TOTAL FEDERAL & STATE REVENUE	$0.00	$1,080,586.13	$265,000.00	$265,000.00
DUE FROM OTHER GOVERNMENTS				
Cville/Pick JEDD Receipts	$19,887.10	$339,933.67	$350,000.00	$350,000.00
Local Govern County (ULGF)	$449,586.34	$487,473.02	$480,000.00	$480,000.00
Local Govern State (LGF)	$61,992.35	$77,384.79	$80,000.00	$80,000.00
Inheritance				
Cigarette Tax	$857.87	$881.20	$1,000.00	$1,000.00
Liqour & Beer Tax	$19,562.20	$17,476.20	$25,000.00	$20,000.00
State PP Tax Reimbursement				
Misc State Permits	$0.00	$0.00	$200.00	$0.00
Homestead & Rollback	$52,863.60	$214,397.26	$125,000.00	$220,000.00
Property Tax Replacement				
TOTAL DUE FROM OTHER GOV'T	$604,749.46	$1,137,546.14	$1,061,200.00	$1,151,000.00
FINES, LICENSES, PERMITS & DONATIONS	$654,991.03	$1,083,815.21	$720,000.00	$691,000.00
CHARGES FOR SERVICES	$509,406.25	$842,355.63	$755,000.00	$755,000.00
MUNICIPAL INCOME TAX	$3,652,993.48	$4,058,159.05	$4,150,000.00	$4,225,000.00
PROPERTY & OTHER TAXES				
Transient Bed Tax	$407,723.01	$404,095.57	$420,000.00	$525,000.00
Real Estate Taxes	$1,023,722.01	$1,044,971.82	$1,300,000.00	$1,300,000.00
Tangible Personal Property				
Assessments	$18,402.51	$12,593.33	$22,000.00	$20,000.00
Manufactured Home Tax	$6,079.44	$6,082.54	$6,500.00	$6,500.00
Misc Receipts (County)	$135,453.12	$65,616.50	$150,000.00	$100,000.00
Franchise Fee	$0.00	$0.00	$0.00	$0.00
TOTAL PROPERTY & OTHER TAXES	$1,591,380.09	$1,533,359.76	$1,898,500.00	$1,951,500.00
OTHER MISC REVENUE	$97,679.24	$133,603.53	$140,000.00	$135,000.00
PROCEEDS FROM THE SALE OF DEBT	$0.00	$0.00	$0.00	$0.00
TRANSFERS IN				
ADVANCES IN				
OTHER SOURCES	$0.00	$0.00	$0.00	$0.00
TOTAL REVENUE	$7,518,226.74	$10,210,215.27	$9,190,900.00	$9,575,000.00

FUND NAME: GENERAL FUND				EXHIBIT I
FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL				
	This Exhibit is to be used for the General Fund Only			
DESCRIPTION	FOR 2024 ACTUAL	FOR 2025 ACTUAL	2026 YEAR AMENDED CERTIFICATE	BUDGET YEAR ESTIMATED FOR 2027
(1)	(2)	(3)	(4)	(5)
EXPENDITURES				
Security of Persons and Property				
Personal Services	$1,577,698.21	$2,452,009.29	$3,010,600.00	$2,100,000.00
Travel Transportation	$15,292.56	$19,381.35	$135,000.00	$50,000.00
Contractual Services	$631,079.09	$732,678.61	$827,000.00	$250,000.00
Supplies and Materials	$19,689.40	$21,332.39	$20,750.00	$25,000.00
Capital Outlay	$206,580.39	$9,670.33	$130,000.00	$60,000.00
Total Security of Persons and Property	2,450,339.65	$3,235,071.97	$4,123,350.00	$2,485,000.00
Public Health Services				
Personal Services				
Travel Transportation				
Contractual Services	$238,068.99	$240,066.20	$239,132.00	$270,000.00
Supplies and Materials	$25,078.81	$2,817.54	$3,000.00	$3,000.00
Capital Outlay				
Total Public Health Services	263,147.80	$242,883.74	$242,132.00	$273,000.00
Leisure Time Activities				
Personal Services				
Travel Transportation				
Contractual Services	$140,709.41	$135,509.82	$170,000.00	$170,000.00
Supplies and Materials	$243,491.38	$117,841.59	$640,000.00	$640,000.00
Capital Outlay	$190,804.05	$1,006,554.19		$55,000.00
Total Leisure Time Activities	575,004.84	$1,259,905.60	$810,000.00	$865,000.00
Community Environment				
Personal Services	$120,926.78	$153,745.22	$175,800.00	$192,000.00
Travel Transportation				
Debt Service				
Contractual Services	$15,042.85	$17,631.44	$34,000.00	$34,000.00
Supplies and Materials	$971.18	$1,355.90	$4,000.00	$2,000.00
Capital Outlay			$1,500.00	$1,500.00
Total Community Environment	136,940.81	$172,732.56	$215,300.00	$229,500.00
Basic Utility Services				
Personal Services				
Travel Transportation				
Contractual Services	$15,609.17	$13,512.96	$20,000.00	$20,000.00
Supplies and Materials	$13,937.66	$99,981.32	$0.00	$100,000.00
Capital Outlay				
Total Basic Utility Services	29,546.83	$113,494.28	$20,000.00	$120,000.00

FUND NAME: GENERAL FUND				EXHIBIT I
FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL				
	This Exhibit is to be used for the General Fund Only			
DESCRIPTION	FOR 2024 ACTUAL	FOR 2025 ACTUAL	2026 YEAR AMENDED CERTIFICATE	BUDGET YEAR ESTIMATED FOR 2027
(1)	(2)	(3)	(4)	(5)
Transportation				
Personal Services	$134,288.58	$149,847.32	$112,000.00	$118,000.00
Travel Transportation	$1,806.94	$1,288.94	$3,000.00	$3,000.00
Contractual Services	$17,751.86	$26,104.77	$25,500.00	$30,000.00
Supplies and Materials	$1,641.06	$1,405.07	$2,000.00	$2,000.00
Capital Outlay	$336,866.68	$161,776.00	$143,000.00	$200,000.00
Total Transportation	$492,355.12	$340,422.10	$285,500.00	$353,000.00
General Government				
Personal Services	$2,309,474.36	$2,544,775.45	$2,648,604.00	$2,850,000.00
Travel Transportation	$10,819.01	$6,636.72	$18,250.00	$10,000.00
Transfers	$0.00	$1,000,000.00	$0.00	$500,000.00
Contractual Services	$823,933.55	$1,121,801.93	$1,272,400.00	$1,000,000.00
Supplies and Materials	$96,554.56	$95,802.58	$123,275.00	$100,000.00
Capital Outlay	$580,379.22	$468,304.98	$33,700.00	$750,000.00
Total General Government	$3,821,160.70	$5,237,321.66	$4,096,229.00	$5,210,000.00
Debt Services				
Redemption of Principal				
Interest				
Other Debt Services				
Total Debt Services	$0.00	$0.00	$0.00	$0.00
Other Uses of Funds				
Transfers	$40,000.00	$73,704.16	$50,000.00	$60,000.00
Advances				
Contingencies				
Other Uses of Funds				
Total Other Uses of Funds	$40,000.00	$73,704.16	$50,000.00	$40,000.00
TOTAL EXPENDITURES	$7,808,495.75	$10,675,536.07	$9,842,511.00	$9,575,500.00
Revenues over/under Expenditure	-$290,269.01	($465,320.80)	($651,611.00)	($500.00)
Beginning Unencumbered Balance	$3,838,659.85	$3,548,390.84	$3,083,070.04	$2,431,459.04
Ending Cash Fund Balance	$3,548,390.84	$3,083,070.04	$2,431,459.04	$2,430,959.04
Estimated Encumbrances (outstanding at year end)	$0.00	$0.00	$0.00	$0.00
Estimated Ending Unencumbered Fund Balance	$3,548,390.84	$3,083,070.04	$2,431,459.04	$2,430,959.04
* USE CASH BALANCE				

FUND NAME: POLICE & FIRE PENSION FUND 217				EXHIBIT II
FUND TYPE/CLASSIFICATION: GOVERNMENTAL-SPECIAL REVENUE				
To be used for any fund receiving property tax revenue except the General Fund				
===				
DESCRIPTION	FOR 2024 ACTUAL	FOR 2025 ACTUAL	2026 YEAR AMENDED CERTIFICATE	BUDGET YEAR ESTIMATED FOR 2027
(1)	(2)	(3)	(4)	(5)
REVENUE	X	X	X	X
DUE FROM OTHER GOVERNMENTS				
Homestead & Rollback	9,384.44	38,079.36	30,000.00	40,000.00
State PP Tax Reimbursement				
Electric Deregulaion				
TOTAL DUE FROM OTHER GOVERNMENTS	9,384.44	38,079.36	30,000.00	40,000.00
PROPERTY & OTHER TAXES				
Real Estate Taxes	195,453.20	198,144.17	225,000.00	225,000.00
Tangible Personal Property				
Manufactured Home Tax	1,072.86	1,073.36	1,400.00	1,400.00
TOTAL PROPERTY & OTHER TAXES	196,526.06	199,217.53	226,400.00	226,400.00
TOTAL REVENUE	205,910.50	237,296.89	256,400.00	266,400.00
EXPENDITURES	X	X	X	X
(Identify each program and object code	X	X	X	X
at the same level shown on Exhibit I)	X	X	X	X
(PROGRAM) (OBJECT)	X	X	X	X
Security of Persons & Property (Pensions)				
Personal Service	290,000.00	147,786.37	425,000.00	260,000.00
General Government				
Contractual Services	3,219.64	3,406.52	4,000.00	4,000.00
TOTAL EXPENDITURES	293,219.64	151,192.89	429,000.00	264,000.00
Revenues Over/under Expenditures	(87,309.14)	86,104.00	(172,600.00)	2,400.00
Beginning Unencumbered Fund Balance				
(Use actual cash balance in Col 2 and 3)	43,342.72	100,207.25	186,311.25	13,711.25
Ending Cash Fund Balance	100,207.25	186,311.25	13,711.25	16,111.25
Estimated Encumbrances (outstanding at end of year)	0.00	0.00		
Estimated Ending Unencumbered Fund Balance	100,207.25	186,311.25		

EXHIBIT III

FUND List all funds individually unless reported on Exhibit I or II	ESTIMATED UNENCUMBERED FUND BALANCE 01/01/2027	BUDGET YEAR ESTIMATED RECEIPT	TOTAL AVAILABLE FOR EXPENDITURES	BUDGET YEAR - PERSONAL SERVICES	- OTHER	- TOTAL	ESTIMATED UNENCUMBERED BALANCE 12/31/2027
GOVERNMENTAL:	X	X	X	X	X	XXXXXXXXXXXX	X
SPECIAL REVENUE:	X	X	X	X	X	XXXXXXXXXXXX	X
202 Income Tax	5,678.52	430,000.00	435,678.52	43,102.50	379,335.00	422,437.50	13,241.02
203 Street Construction	120,279.99	828,000.00	948,279.99	742,200.00	205,529.37	947,729.37	550.62
204 State Highway Improvement	49,957.87	74,000.00	123,957.87	0.00	100,000.00	100,000.00	23,957.87
205 City Permissive	11,084.84	120,800.00	131,884.84	125,300.00	6,500.00	131,800.00	84.84
206 Capital Improvement .4% Income Tax	953,665.59	2,110,000.00	3,063,665.59	0.00	2,905,717.64	2,905,717.64	157,947.95
207 Law Enforcement Fund	9.24	0.00	9.24	0.00	0.00	0.00	9.24
208 Drug Law Enforcement Fund	7,635.84	1,500.00	9,135.84	0.00	0.00	0.00	9,135.84
209 Legal Research & Computer Maintenance	686,284.75	371,000.00	1,057,284.75	0.00	531,013.85	531,013.85	526,270.90
210 Retirement Sick Leave	164,850.11	60,600.00	225,450.11	150,000.00	0.00	150,000.00	75,450.11
211 Circleville Cable TV	157,190.47	129,200.00	286,390.47	62,000.00	118,300.00	180,300.00	106,090.47
212 Safety Forces .5% Tax	540,882.70	3,661,500.00	4,202,382.70	2,713,000.00	1,194,287.62	3,907,287.62	295,095.08
213 Enforcement & Education Fund	179.92	0.00	179.92	0.00	0.00	0.00	179.92
214 Indigent Drivers Alcohol Treatment	106,479.92	44,000.00	150,479.92	0.00	70,000.00	70,000.00	80,479.92
215 Law Enforcement Reimbursement	7,797.60	600.00	8,397.60	0.00	0.00	0.00	8,397.60
216 Safety Forces .1% Income Tax Fund	10,641.26	505,000.00	515,641.26	500,000.00	0.00	500,000.00	15,641.26
218 Ted Lewis Park	(10,969.85)	12,450.00	1,480.15	0.00	0.00	0.00	1,480.15
219 Municipal Probation Fund	396,905.14	126,000.00	522,905.14	100,000.00	105,000.00	205,000.00	317,905.14
220 Muni Immobilizing Devices	21,017.18	10,000.00	31,017.18	0.00	25,000.00	25,000.00	6,017.18
221 West Main Street DRD Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
222 Court Street DRD Fund	40,000.00	40,000.00	80,000.00	0.00	80,000.00	80,000.00	0.00
223 East Main Street DRD Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
224 Franklin Street DRD Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
225 Cville Public Imp TIFF Fund	(9,699.51)	12,000.00	2,300.49	0.00	0.00	0.00	2,300.49
226 Everts DRD Fund	3,871.10	15,000.00	18,871.10	0.00	18,871.10	18,871.10	0.00
227 Safety Forces .5% Income Tax Fund	646,282.72	80,000.00	726,282.72	450,000.00	250,000.00	700,000.00	26,282.72
228 Circleville 2018 TIF Improvement Fund	6,940.09	65,000.00	71,940.09	0.00	70,000.00	70,000.00	1,940.09
231 Fire Department .4%	0.00	2,125,000.00	2,125,000.00	2,125,000.00	0.00	2,125,000.00	0.00
232 Street Improvement .1%	0.00	505,000.00	505,000.00	0.00	450,000.00	450,000.00	55,000.00
240 CDBG Grant Funds	20,275.43	0.00	20,275.43	0.00	0.00	0.00	20,275.43
249 Street Opening Fund	9,329.10	3,400.00	12,729.10	0.00	8,000.00	8,000.00	4,729.10
251 Fire Loss Insurance Proceeds Fund	38,000.00	0.00	38,000.00	0.00	38,000.00	38,000.00	0.00
254 OPIOID Settlement Fund	207,411.28	150,000.00	357,411.28	0.00	54,000.00	54,000.00	303,411.28
260 Municipal Court CCA Grant 27/28	52,002.97	118,544.00	170,546.97	85,000.00	75,000.00	160,000.00	10,546.97
261 Municipal Court Incentive Grant 26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
263 Municipal Court CCA Grant 26/27	25,539.79	118,544.00	144,083.79	85,000.00	55,000.00	140,000.00	4,083.79
264 Municipal Court Incentive Grant 27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
266 Specialized Docket Subsidy Grant Fund	(60,641.35)	75,000.00	14,358.65	75,000.00	0.00	75,000.00	(60,641.35)
267 Addiction Treatment Grant Fund	18,567.70	15,000.00	33,567.70	0.00	30,000.00	30,000.00	3,567.70
TOTAL SPECIAL REVENUE FUNDS	4,241,161.66	12,073,538.00	16,314,699.66	7,515,602.50	6,773,554.58	14,289,157.08	2,025,542.58
	X	X	X	X	X	X	X
DEBT SERVICE FUNDS							
422 G. O. Debt Retirement	235,093.64	200,000.00	435,093.64	0.00	400,000.00	400,000.00	35,093.64
TOTAL DEBT SERVICE FUNDS	235,093.64	200,000.00	435,093.64	0.00	400,000.00	400,000.00	35,093.64
	X	X	X	X	X	X	X
CAPITAL PROJECT FUNDS							
306 Capital Improvement	607,176.87	800,000.00	1,407,176.87	0.00	1,000,000.00	1,000,000.00	407,176.87
307 Grade Seperation Capital Fund	1,000,000.00	500,000.00	1,500,000.00	0.00	0.00	0.00	1,500,000.00
320 MV Crites Hannan Park	636.62	0.00	636.62	0.00	0.00	0.00	636.62
TOTAL CAPITAL PROJECTS	1,607,813.49	1,300,000.00	2,907,813.49	0.00	1,000,000.00	1,000,000.00	1,907,813.49
GRAND TOTAL GOVERNMENTAL FUNDS	8,515,527.83	23,148,538.00	31,664,065.83	12,775,602.50	12,236,054.58	25,011,657.08	6,652,408.75

FUND List all funds individually unless reported on Exhibit I or II	ESTIMATED UNENCUMBERED FUND BALANCE 01/01/2027	BUDGET YEAR ESTIMATED RECEIPT	TOTAL AVAILABLE FOR EXPENDITURES	BUDGET YEAR - PERSONAL SERVICES	- OTHER	- TOTAL	EXHIBIT III ESTIMATED UNENCUMBERED BALANCE 12/31/2027
PROPRIETARY:	X	X	X	X	X	X	X
ENTERPRISE FUNDS	X	X	X	X	X	X	X
808 Waterworks Operating	583,315.79	4,188,745.00	4,772,060.79	1,128,816.00	3,500,000.00	4,628,816.00	143,244.79
811 Water Guaranteed Trust	41,746.59	1,000.00	42,746.59	0.00	20,000.00	20,000.00	22,746.59
819 Waterworks Improve. & Ext.	1,199,504.03	1,350,000.00	2,549,504.03	0.00	1,500,000.00	1,500,000.00	1,049,504.03
821 WaterWorks GO Bond Retirement	238,228.71	250,000.00	488,228.71	0.00	350,000.00	350,000.00	138,228.71
838 Water Plant Rehab	856,147.22	270,000.00	1,126,147.22	0.00	750,000.00	750,000.00	376,147.22
890 Ent. Retirement Sick Leave Fund	178,517.88	40,000.00	218,517.88	100,000.00	0.00	100,000.00	118,517.88
909 Sanitary Sewer Operating	896,533.87	5,020,000.00	5,916,533.87	1,793,064.00	4,122,930.93	5,915,994.93	538.94
920 Sanitary Sewer Improve. & Ext.	3,227,529.49	205,000.00	3,432,529.49	0.00	600,000.00	600,000.00	2,832,529.49
933 Sewage Disposal Debt	(201,295.80)	2,150,000.00	1,948,704.20	0.00	1,918,688.25	1,918,688.25	30,015.95
934 Replacement Fund	(34,221.07)	300,000.00	265,778.93	0.00	250,000.00	250,000.00	15,778.93
TOTAL ENTERPRISE FUNDS	6,986,006.71	13,774,745.00	20,760,751.71	3,021,880.00	13,011,619.18	16,033,499.18	4,727,252.53
GRAND TOTAL PROPRIETARY FUNDS	6,986,006.71	13,774,745.00	20,760,751.71	3,021,880.00	13,011,619.18	16,033,499.18	4,727,252.53
FIDUCIARY FUNDS:							
AGENCY FUNDS	X	X	X	X	X	X	X
102 City Unclaimed Funds	14,752.52	0.00	14,752.52	0.00	2,000.00	2,000.00	12,752.52
103 Municipal Court Unclaimed Funds	10,270.87	1,000.00	11,270.87	0.00	5,000.00	5,000.00	6,270.87
513 State Patrol Transfer	28,000.01	100,000.00	128,000.01	0.00	128,000.01	128,000.01	0.00
540 Utility Credit Fund	30,011.48	15,000.00	45,011.48	0.00	0.00	0.00	45,011.48
TOTAL AGENCY FUNDS	83,034.88	116,000.00	199,034.88	0.00	135,000.01	135,000.01	64,034.87
PRIVATE PURPOSE TRUST							
616 William Renick Trust	100.00	200.00	300.00	0.00	300.00	300.00	0.00
TOTAL PRIVATE PURPOSE TRUST	100.00	200.00	300.00	0.00	300.00	300.00	0.00
GRAND TOTAL FIDUCIARY FUNDS	83,134.88	116,200.00	199,334.88	0.00	135,300.01	135,300.01	64,034.87
PRIVATE PURPOSE TRUSTS	x	X	x	x	x	x	x
Non Expendable Trust Cash Balance							
616 William Renick Trust	10,000.00	0.00	10,000.00	0.00		0.00	10,000.00
TOTAL NON EXPENDABLE TRUST	10,000.00	0.00	10,000.00	0.00		0.00	10,000.00
GRAND TOTAL	15,594,669.42	37,039,483.00	52,634,152.42	15,797,482.50	25,382,973.77	41,180,456.27	11,453,696.15
EXHIBIT I, EXHIBIT II, EXHIIBT III							

STATEMENT OF PERMANENT IMPROVEMENTS

EXHIBIT IV

(Do not include expense to be paid from bond issues)

(Section 5705.29. Ohio Revised Code)

Description	Estimated Cost at Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
Office Furnishings & Technology Update	30,700.00	30,700.00	General Fund 101
Street Tools & Equipment; Signs	40,000.00	40,000.00	Street Construction 203
Street Sweeper	159,546.30	28,849.26	Street Construction 203
Street Sweeper	55,303.43	10,000.00	State Highway Improvement 204
Tools Equipment	15,000.00	15,000.00	State Highway Improvement 204
Park Improvements	500,000.00	500,000.00	Cap Imp .4% Income Tax Fund 206
Traffic Lights & Signals	70,000.00	70,000.00	Cap Imp .4% Income Tax Fund 206
Street Lighting	190,000.00	190,000.00	Cap Imp .4% Income Tax Fund 206
Street Improvement	1,200,000.00	1,200,000.00	Cap Imp .4% Income Tax Fund 206
Computer Equipment	18,000.00	18,000.00	Legal Research & Comp Maint 209
Energy Efficiency upgrades	436,350.00	38,227.48	Legal Research & Comp Maint 209
Cable TV Equipment	60,000.00	60,000.00	Cablevision Fund 211
Park Improvements	0.00	0.00	Ted Lewis Park Trust Fund 218
Probation Department Equipment	55,000.00	55,000.00	Municipal Probation Services Fund 219
Energy Efficiency upgrades	1,114,359.54	162,062.91	Capital Improvements 306
Fire House Equipment	85,000.00	85,000.00	Capital Improvements 306
Street Sweeper	55,303.43	10,000.00	Capital Improvements 306
Office Furnishings & Technology Update	12,000.00	12,000.00	Water Operating 808
Land and Buildings	96,000.00	96,000.00	Water Operating 808
Utilities Vac Truck	263,811.99	96,647.61	Water Operating 808
Water Equipment & Vehicles	130,000.00	130,000.00	Water Operating 808
Water Line Extensions	200,000.00	200,000.00	Water Improvements & Ext 819
Energy Efficiency upgrades	97,631.73	8,553.26	Wastewater GO Bond Retirement 821
WTP Improvements	92,500.00	92,500.00	Water Plant Rehab 838
Land and Buildings	141,000.00	141,000.00	Sewer Operating 909
Sanitary Sewer Equipment & Vehicles	130,000.00	130,000.00	Sewer Operating 909
Sanitary Sewer System Upgrades	330,000.00	330,000.00	S.S. Improvements & Extensions 920
Energy Efficiency upgrades	36,476.73	3,195.63	Sewage Disposal Debt Fund 933
Sanitary Sewer System Upgrades	1,820,000.00	1,820,000.00	Sewage Disposal Debt Fund 933
TOTAL	7,433,983.15	5,572,736.15	

For the year being budgeted, list each contemplated disbursement for permanent improvements, exclusive of any expense to be paid from bond issues, by the fund from which the expenditures are to be made. Examples for describing the permanent improvements are: window replacements,

EXHIBIT V

BUDGET YEAR 2027

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit *	Date of Issue	Date Due	Ordinance or Resolution	Serial or Term	Rate of Interest	Amounts of Bonds and Notes Outstanding Beginning of Budgeted Year Jan 1, 2027	Amount Required for Principal and Interest 01/01/27 to 12/31/27	Amount Receivable from other Sources to Meet Debt Payments 01/01/27 to 12/31/27
Payable from Bond Retirement Fund:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
INSIDE 10 MILL LIMIT	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Ted Lewis Park 2022 Bond		11/02/22	12/01/37	9/6/2022	15 years	3.6600%	$ 2,422,353.60	$ 219,919.00	
Clark Dr/Connector 2017 Bonds		09/06/17	12/01/37	06-37-2017	20 years	2.0000%	$ 2,310,300.00	$ 208,600.00	
Sanitary Sewer Bonds Refunding 2017		9/6/2017	12/01/28	06-36-2017	11 years	1.9500%	$ 249,200.00	$ 124,400.00	
Water Bonds Refunding 2017		9/6/2017	12/01/28	06-36-2017	11 years	1.9500%	$ 180,200.00	$ 91,800.00	
City Hall Renovation Refunding 2017		9/6/2017	12/01/28	06-36-2017	11 years	4.2300%	$ 53,000.00	$ 27,000.00	
TOTAL							$ 5,215,053.60	$ 671,719.00	$ -
OUTSIDE 10 MILL LIMIT:									
TOTAL									

*If the levy is outside the 10 mill limit by vote enter the words "by vote" and the date of the election.

If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.

COUNTY AUDITOR'S ESTIMATE

Tax Valuation $____________________

	Amount Approved by Budget Commission	County Auditor's Estimate of Rate in Mills
LEVIES WITHIN 10 MILL LIMITATION	XXXXXXXXXXXX	XXXXXXXXXXX
County		
Township		
School		
Village		
City		
General		
Police		
Fire		
TOTAL		
LEVIES OUTSIDE OF 10 MILL LIMITATION		
County		
Township		
School		
Village		
City		
State		
TOTAL		
TOTAL LEVY FOR ALL PURPOSES		

Pickaway County

BUDGET OF

CIRCLEVILLE

City/Village

FOR FISCAL YEAR
'BEGINNING JANUARY 1, 2027

County Auditor

Deputy Auditor

	A	B	C	D	E	F	G	H
1				OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES				
2								
3	The Budget Commission of PICKAWAY County, Ohio, hereby makes the following Official Certificate of Estimated							
4								
5	Resources for the City of CIRCLEVILLE for the BUDGET YEAR beginning January 1st, 2027							
6								
7	FUND	ESTIMATED	REAL ESTATE	PERSONAL	LOCAL	ROLLBACK,HOMESTEAD	OTHER	
8		UNENCUMBERED FUND	PROPERTY	PROPERTY	GOVERNMENT	AND PERSONAL	SOURCES	TOTAL
9		BALANCE 1/1/2027	TAX	TAX	ALLOCATION	PROPERTY TAX		
10						EXEMPTION		
11	GOVERNMENTAL FUND TYPE	x	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
12	101 General Fund	2,431,459.04					7,568,500.00	
13								
14	Special Revenue Funds							
15	217 Police & Firemen's Pension Fund	13,711.25					0.00	
16	Other Special Revenue	4,227,450.41					12,073,538.00	16,300,988.41
17								
18	Debt Service Funds	235,093.64					200,000.00	435,093.64
19	Capital Project Funds	1,607,813.49					1,300,000.00	2,907,813.49
20								
21	TOTAL GOVERNMENTAL FUND TYPE	8,515,527.83					21,142,038.00	
22								
23	PROPRIETARY FUND TYPE	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxx	xxxxxxxxxxxxx
24	Enterprise Funds	6,986,006.71					13,774,745.00	20,760,751.71
25								
26	TOTAL PROPRIETARY FUND TYPE	6,986,006.71					13,774,745.00	20,760,751.71
27								
28	FIDUCIARY FUND TYPE	x	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
29	Agency Funds	83,034.88					125,270.87	208,305.75
30	Private Purpose Trust	100.00					200.00	300.00
31								
32	TOTAL FIDUCIARY FUND TYPES	83,134.88					125,470.87	208,605.75
33								
34	TOTAL ALL FUNDS	15,584,669.42					35,042,253.87	
35								
36	PRIVATE PURPOSE TRUSTS							
37	Non Expendable Trust Cash Balance	10,000.00					10,000.00	
38								0.00
39								
40	Total Cash Balance All Funds	15,594,669.42					35,052,253.87	
41								
42	The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be							
43	levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amount approved for each fund must							
44	govern the amount of appropriation from such fund.							
45								
46	Budget							
47	Commission					DATE:		
48								
49						DATE:		
50								
51						DATE:		
52								
53			page 12					
54								
55								

	A	B	C	D	E	F	G	H
56				OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES - CONTINUED				
57	FUND	ESTIMATED	REAL ESTATE	PERSONAL	LOCAL	ROLLBACK,HOMESTEAD	OTHER	
58		UNENCUMBERED FUND	PROPERTY	PROPERTY	GOVERNMENT	AND PERSONAL	SOURCES	TOTAL
59		BALANCE 1/1/2027	TAX	TAX	ALLOCATION	PROPERTY TAX		
60						EXEMPTION		
61								
62	**GOVERNMENTAL FUNDS**	x	xxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
63	GENERAL FUND	x	xxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
64	101 General Fund	2,431,459.04					7,568,500.00	
65								
66	SPECIAL REVENUE FUNDS	x	xxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
67	217 Police & Firemen's Pension Fund	13,711.25					266,400.00	
68	202 Income Tax	5,678.52					430,000.00	$435,678.52
69	203 Street Construction	120,279.99					828,000.00	$948,279.99
70	204 State Highway Improvement	49,957.87					74,000.00	$123,957.87
71	205 City Permissive	11,084.84					120,800.00	$131,884.84
72	206 Capital Improvement .4% Income Tax	953,665.59					2,110,000.00	$3,063,665.59
73	207 Law Enforcement Fund	9.24					0.00	$9.24
74	208 Drug Law Enforcement Fund	7,635.84					1,500.00	$9,135.84
75	209 Legal Research & Computer Maintenance	686,284.75					371,000.00	$1,057,284.75
76	210 Retirement Sick Leave Fund	164,850.11					60,600.00	$225,450.11
77	211 Circleville Cable TV	157,190.47					129,200.00	$286,390.47
78	212 Safety Forces .5% Tax	540,882.70					3,661,500.00	$4,202,382.70
79	213 Enforcement & Education Fund	179.92					0.00	$179.92
80	214 Indigent Drivers Alcohol Treatment	106,479.92					44,000.00	$150,479.92
81	215 Law Enforcement Reimbursement	7,797.60					600.00	$8,397.60
82	216 Safety Forces .1% Income Tax Fund	10,641.26					505,000.00	$515,641.26
83	218 Ted Lewis Park	-10,969.85					12,450.00	$1,480.15
84	219 Municipal Probation Fund	396,905.14					126,000.00	$522,905.14
85	220 Muni Immoblizing Devices Fund	21,017.18					10,000.00	$31,017.18
86	221 West Main Street DRD Fund	0.00					0.00	$0.00
87	222 Court Street DRD Fund	40,000.00					40,000.00	$80,000.00
88	223 East Main Street DRD Fund	0.00					0.00	$0.00
89	224 Franklin Street DRD Fund	0.00					0.00	$0.00
90	225 Cville Public Imp TIFF Fund	-9,699.51					12,000.00	$2,300.49
91	226 Everts DRD Fund	3,871.10					15,000.00	$18,871.10
92	227 Safety Forces .5% Tax Fund	646,282.72					80,000.00	$726,282.72
93	228 Circleville 2018 Tif Improvement Fund	6,940.09					65,000.00	$71,940.09
94	231 Fire Department .4%	0.00					2,125,000.00	$2,125,000.00
95	232 Street Improvement .1%	0.00					505,000.00	$505,000.00
96	240 Housing Revolving Loan Fund	20,275.43					0.00	$20,275.43
97	249 Street Opening Fund	9,329.10					3,400.00	$12,729.10
98	251 Fire Loss Insurance Proceeds Fund	38,000.00					0.00	$38,000.00
99	254 OPIOID Settlement Fund	207,411.28					150,000.00	$357,411.28
100	260 JRIG 23/24	52,002.97					118,544.00	$170,546.97
101	261 JRIG Incentive Grant Fund 24	0.00					0.00	$0.00
102	263 JRIG 24/25	25,539.79					118,544.00	$144,083.79
103	264 JRIG Incentive Grant Fund 25	0.00					0.00	$0.00
104	266 Specialized Docket Subsidy Grant Fund	-60,641.35					75,000.00	$14,358.65
105	267 Addiction Treatment Grant Fund	18,567.70					15,000.00	$33,567.70
106	TOTAL SPECIAL REVENUE FUNDS	4,241,161.66					12,073,538.00	$16,314,699.66
107				page 13				

	A	B	C	D	E	F	G	H
108				OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES - CONTINUED				
109	DEBT SERVICE FUNDS	x	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
110	422 G. O. Debt Retirement	235,093.64					200,000.00	435,093.64
111	Other Debt Service	0.00					0.00	0.00
112	TOTAL DEBT SERVICE FUNDS	235,093.64					200,000.00	435,093.64
113								
114	CAPITAL PROJECT FUNDS		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
115	306 Capital Improvement	607,176.87					800,000.00	1,407,176.87
116	307 Grade Seperation Capital Fund	1,000,000.00					500,000.00	1,500,000.00
117	320 MV Crites Hannan Park Fund 320	636.62					0.00	636.62
118	TOTAL CAPITAL PROJECT FUNDS	1,607,813.49					1,300,000.00	2,907,813.49
119								
120	**TOTAL GOVERNMENTAL FUNDS**	8,515,527.83					21,142,038.00	19,657,606.79
121								
122	FUND	ESTIMATED	REAL ESTATE	PERSONAL	LOCAL	ROLLBACK,HOMESTEAD	OTHER	
123		UNENCUMBERED FUND	PROPERTY	PROPERTY	GOVERNMENT	AND PERSONAL	SOURCES	TOTAL
124		BALANCE 1/1/2027	TAX	TAX	ALLOCATION	PROPERTY TAX		
125						EXEMPTION		
126								
127	PROPRIETARY FUNDS	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
128	ENTERPRISE FUNDS							
129	808 Waterworks Operating	583,315.79					4,188,745.00	4,772,060.79
130	811 Water Guaranteed Trust	41,746.59					1,000.00	42,746.59
131	819 Waterworks Improve. & Ext.	1,199,504.03					1,350,000.00	2,549,504.03
132	821 WaterWorks GO Bond Retirement	238,228.71					250,000.00	488,228.71
133	838 Water Plant Rehab	856,147.22					270,000.00	1,126,147.22
134	890 Enterprise Retirement Sick Leave Fund	178,517.88					40,000.00	218,517.88
135	909 Sanitary Sewer Operating	896,533.87					5,020,000.00	5,916,533.87
136	920 Sanitary Sewer Improve. & Ext.	3,227,529.49					205,000.00	3,432,529.49
137	933 Sewage Disposal Debt	-201,295.80					2,150,000.00	1,948,704.20
138	934 Replacement Fund	-34,221.07					300,000.00	265,778.93
139	TOTAL ENTERPRISE FUNDS	6,986,006.71					13,774,745.00	20,760,751.71
140								
141	**GRAND TOTAL PROPRIETARY FUNDS**	6,986,006.71					13,774,745.00	20,760,751.71
142								
143	FIDUCIARY FUNDS:	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxx
144	AGENCY FUNDS							
145	102 City Unclaimed Funds	14,752.52					0.00	14,752.52
146	103 Municipal Court Unclaimed Funds	10,270.87					10,270.87	20,541.74
147	513 State Patrol Transfer	28,000.01					100,000.00	128,000.01
148	540 Utility Credit Fund	30,011.48					15,000.00	45,011.48
149	TOTAL AGENCY FUNDS	83,034.88					125,270.87	208,305.75
150								
151	PRIVATE PURPOSE TRUSTS							
152	616 William Renick Trust	100.00					200.00	300.00
153	TOTAL PRIVATE PURPOSE TRUSTS	100.00					200.00	300.00
154								
155	**GRAND TOTAL FIDUCIARY FUNDS**	83,134.88					125,470.87	208,605.75
156								
157	**TOTAL ESTIMATED RESOURCES**							
158	**ALL FUNDS**	15,584,669.42					35,042,253.87	
159								
160								
161	PRIVATE PURPOSE TRUSTS	x	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
162	Non Expendable Trust Cash Balance							
163	616 William Renick Trust	10,000.00					0.00	10,000.00
164	TOTAL NON EXPENDABLE TRUST	10,000.00					0.00	10,000.00
165								
166								
167								
168								