



Budget Commission Members:

Auditor Katie Moline, Secretary

Prosecutor Julia Bates

Treasurer Lindsay Webb

Lucas County Budget Commission Taxing District Timeline

Taxing Districts include all non-school taxing authorities

Jan. 1 – Taxing Districts submit actual account balances and Temporary Appropriations and the first Amended Certificate is issued. **ORC 5705.36**

Apr. 1 – Non-Schools Permanent Appropriations are due to Lucas County Auditor seeking Do Not Exceed Certificate. **ORC 5705.39**

July 15 – Taxing Districts to submit budgets to Lucas County Auditor for upcoming Calendar Year and must be on file by July 15th. **ORC 5705.28**

Aug. 1 – Lucas County Budget Commission reviews the Taxing Districts alternative tax budgets. **ORC 5705.27**

Sept. 1 – Lucas County Budget Commission certifies Official Certificate to Taxing Districts per **ORC 5705.35** and the Lucas County Budget Commission approves the Amounts and Rates for the Taxing Districts.

Oct. 1 – Taxing Districts certify the Amounts and Rates passed by Legislative resolution to Lucas County Auditor. **ORC 5705.34**

Note: As appropriations change or new funds are received the Taxing Districts should submit a request for the Lucas County Budget Commission to issue an Amended Certificate. Any supporting documentation of funds received and resolutions by the district should be included with the request. **ORC 5705.36**

Approved by the Lucas County Budget Commission June 9th, 2026