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Lucas County Budget Commission
Guide to Taxing Districts

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

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Lucas County Budget Commission Guide to Taxing Districts

The core purpose of the Lucas County Budget Commission is audit and certification of taxing authority resources via adjusting and legally certifying "Estimated Resources." Per Ohio Revised Code (ORC) 5705.39, a local government **cannot** pass an appropriation measure that exceeds the total amount certified by the Lucas County Budget Commission.

The following is a guide that lists the necessary steps for taxing authorities (other than schools) to follow when preparing information for their upcoming budgets and submission to the Lucas County Budget Commission.

This guide is broken down into three separate sections:

1. Preparation for the New Year
2. Year End
3. Necessary Amendments filed with the County Auditor

To simplify this guide, we will be following how the process would take place during calendar year 2026, in preparation for the 2027 budget commission filings.

1. Preparing the 2027 Budget

1. Early to Mid-May 2026, the County Auditor's Office sends out a reminder that each entity much file their 2027 budgetary information with the County Auditor by **July 20, 2026**.
    a. If an entity determines that it will not be able to file its 2027 information by July 20, then it can request an extension with the County Auditor's Office. The extension should include the request, the reason needed for the extension, and the estimated date as to when the 2027 figures will be filed with the County Auditor.
2. If on UAN, the entity can print the items listed below from the system. If they are not on UAN, then the County Auditor can either supply them with a blank form, or the entity can create their own if all the necessary information listed below is included:
    a. **Schedule A** – Summary of Amounts Required from General Property Tax Approved by the Budget Commission and County Auditor's Estimated Tax Rates. It shows the inside and outside millage rates as well as the dollar amount of taxes revenue estimated to be generated by each.
    b. **Schedule B** – Listing of Levies Outside of the 10 Mill Limitation.
    c. **Financial Worksheets** – This can either be printed from UAN or can be prepared by the entity in some other form.
        i. Worksheets include the following: a) two-year history (2024 and 2025) of actual receipts and disbursements and fund balances, b) the yearly estimated revenues and appropriations for the current year (2026), and c) the estimated revenues and appropriations for the budge year (2027).
        ii. Information must be provided for every fund.
        iii. The County Auditor will use his or her estimates for property taxes and local government monies, (i.e. updated tax valuation information). For all other estimated revenues (gas tax, MVL monies, fees, etc.), the County Auditor should check for reasonableness and, if appropriate, ask questions or request additional supporting documentation.

iv. For appropriations, the County Auditor will check for reasonableness along with verifying that total appropriations by fund will not exceed estimated revenues plus available fund balance.

v. If a negative fund balance is projected or appropriations do not seem appropriate, the County Auditor will inquire as to why amounts appear to be incorrect or why a negative fund balance is projected. This may hold/delay presentation to the Lucas County Budget Commission for approval.

3. Once all information has been reviewed by the County Auditor (and any/all questions and responses have been satisfied), the County Auditor then makes any corrections to Schedules A and B and the Financial Worksheet. The County Auditor also prepares an Official Certificate of Estimated Resources.

Please Note:

a. HOWEVER, this certificate is not official UNTIL the Budget Commission hearing is held, and the Official Certificate is voted and approved and signed by the Budget Commission.

b. Once approved the original signed certificate is given back to the entity to show that the information was filed with the County Auditor. A copy is kept on file with the County Auditor.

2. Year End 2026

1. Before the year 2026 is over, the County Auditor sends out a reminder that, once the entity has reconciled and closed their books, they need to submit to the County Auditor their 2026 actual year-end fund balances information for all funds. No date is established; however, they do need the information as soon as it becomes available at the 1st or near start of the year.

2. Also, the entities should provide a copy of their 2027 Appropriation Resolution to the County Auditor. These appropriations should be based on the most recent Certificate of Estimated Resources provided by the County Auditor. (in July/August; approved September)

    a. Appropriations are not considered official and are not available to be spent until the Appropriation Resolution has been filed with the County Auditor.

    b. Once filed, the County Auditor compares the Appropriation resolution to the most recent Official / Amended Certificate of Estimated Resources to make sure that overspending is not going to occur.

    c. Once the comparison is made, the County Auditor sends a notification letter to certify that Total Appropriations DO NOT EXCEED the Certificate of Estimated Resources.

3. Once the County Auditor receives the 2026 actual year-end fund balances, he or she will issue an Amended Certificate of Estimated Resources with the new, updated actual year-end fund balances included in the first column.

3. Amending the 2027 Certificate of Estimated Resources / Appropriations During the Year

Should an entity determine they either need to increase or decrease estimated revenues or appropriations during 2027:

1. If an entity determines they need to increase or decrease estimated revenues in a fund or funds, they should request an updated amended certificate from the County Auditor with the appropriate change.

   a. This should only be done if TOTAL estimated revenues within a fund will increase or decrease.

2. If the appropriations need adjusted due to this change, then new appropriations should also be included in the request, especially if a decrease is requested.

   a. New appropriations SHOULD NOT be filed with the County Auditor if the entity is just moving appropriations between line items. These moves do not require County Auditor approval; just approval by the entity's governing body (depending on legal level of control). Only increases or decreases in total fund appropriations should be filed with the County Auditor.
   b. If a decrease in the Amended Certificate is requested, it should be assumed that a decrease in appropriations will also occur to avoid potential overspending.

3. **No corrections are considered official until it has been filed with the County Auditor's office.**

***Any amendments need to include dated and signed cover-letter to the Lucas County Auditor's Office including:**

- Changes to what Fund
- Why change occurred
- Note if a transfer from the General Fund
- Supporting Detail
  - Certificate of Award
  - Other Source – proof of receipt or process of collection
- Resolution/Ordinance of legislative approval of change to budget
- Statement of Fund Activity