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Lucas County Budget Commission Manual

Approved by Lucas County Budget Commission June 9th, 2026

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Lucas County Budget Commission
Operations and Compliance Manual

Chapter 7: Review of Board of Health Budgets

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Chapter 1: Formation and Membership

The Lucas County Budget Commission (LCBC) serves as the primary financial oversight body for local taxing authorities. As members and staff of the budget commission, your statutory duty is to ensure that local governments are levying taxes legally, funding their required debt obligations, and accurately estimating their financial resources.

1.1 Establishment and Legal Standing (ORC 5705.27)

Ohio Revised Code (ORC) Section 5705.27 legally establishes a county budget commission in each of Ohio's 88 counties. The commission is not a taxing authority itself; rather, it is an independent regulatory body tasked with reviewing and certifying the tax budgets, estimated resources, and tax rates of all subdivisions and taxing units within its jurisdiction.

Important Compliance Note (House Bill 309 - Effective March 20, 2026): > Historically, the budget commission was often required to approve properly authorized, voter-approved tax levies without modification. HB 309 fundamentally elevates the legal standing and authority of the commission. Effective March 20, 2026, the commission is explicitly empowered to actively review and reduce unvoted and voter-approved millage (excluding debt levies) if the commission determines that the revenue generated will result in "unnecessary or excessive collections." Consequently, the commission is no longer a passive administrative body, but an active financial oversight entity protecting taxpayers from unwarranted taxation spikes.

1.2 Statutory Members and Their Roles (ORC 5705.27)

The membership of the budget commission is strictly defined by statute. It consists of three county-level elected officials. Each member holds an equal voting weight in all commission decisions, except where Lucas County Auditor must have an affirmative vote

- **The Lucas County Auditor:** The Auditor serves and provides the primary financial structure and system of the commission. The Auditor receives the tax budgets from local subdivisions, prepares the foundational estimates and schedules for the commission's review, and issues the official certificates of estimated resources. The Auditor administers the Lucas County Budget Commission meetings and record keeping.
- **The Lucas County Treasurer:** As the chief tax collector and investment officer of the county, the Treasurer provides critical insight into tax collection rates, delinquencies, and the practical impact of tax rates on the county's property owners.
- **The Lucas County Prosecuting Attorney:** The Prosecutor serves dual roles. Not only are they a voting member of the commission, but they also serve as the commission's statutory legal counsel, ensuring that all actions—particularly levy reductions and rate certifications—strictly adhere to the complex provisions of ORC Chapter 5705.

Appointment of Designees: Because the elected duties of these three officials are vast, ORC 5705.27 allows any of the three statutory members to appoint a designee to serve on the commission in their absence.

- The appointment must be made in writing.
- The designee must be an employee of the appointing official's office.
- The designee carries the full voting authority of the elected official they represent while seated at a commission meeting.

1.3 Commission Operations and Administrative Support

While the three statutory members (or their designees) execute the voting authority of the commission, the daily administrative burden falls primarily on the Lucas County Auditor's office.

- **Administrative Delegation:** The Lucas County Auditor typically delegates the day-to-day data entry, budget processing, and document preparation to highly trained deputies or financial staff. However, the final statutory responsibility for the accuracy of these documents remains with the Auditor and the voting commission.
- **Quorum Requirements:** A majority of the commission (two of the three members or their designees) must be present to constitute a quorum for the transaction of any official business.
- **Record Keeping:** The commission must maintain a formal, public record of its proceedings. Every approval, rate adjustment, or issuance of an amended certificate must be documented in the commission's official minutes. Under the new HB 309 provisions, keeping meticulous minutes and transcripts of public hearings is especially critical, as the commission's decisions to reduce "excessive" levies may be appealed to the Board of Tax Appeals.

Chapter 2: Purpose and Jurisdictional Authority

Before a budget commission can review a tax budget or certify a tax rate, it must firmly establish its jurisdictional boundaries and understand the constitutional limitations placed on property taxation in Ohio. The dynamic between the rigorous financial calculations driven by the Auditor's office and the strict statutory oversight provided by the Prosecuting Attorney forms the bedrock of the commission. This dual perspective, balancing complex financial administration with civil legal compliance, ensures that local governments operate strictly within their legal means.

2.1 The 10-Mill Limitation (ORC 5705.02)

The most critical concept in Ohio property tax law is the 10-mill limitation. Both Article XII, Section 2 of the Ohio Constitution and ORC 5705.02 dictate that the aggregate amount of unvoted property taxes levied on any single piece of property cannot exceed 10 mills (or 1.0%) of its assessed tax valuation.

- **Inside Millage (Unvoted):** This is the tax millage that exists *inside* the 10-mill limitation. It is levied without a vote of the people. The budget commission's primary and most complex mathematical duty is allocating this limited pool of inside millage among overlapping political subdivisions (counties, municipalities, townships, and schools) that tax the same property.
- **Outside Millage (Voted):** Any tax levied in excess of the 10-mill limit must be explicitly authorized by a vote of the people (or by a specific municipal charter provision).

The budget commission must continually verify that the combined inside millage of all overlapping jurisdictions never illegally exceeds the 10-mill threshold on any taxpayer's bill.

2.2 Jurisdictional Authority: Subdivisions vs. Taxing Units (ORC 5705.01)

The budget commission does not have universal authority over every government entity in the state; its jurisdiction is strictly limited to the entities defined in ORC 5705.01 that operate within the county's borders.

- **"Subdivisions" (ORC 5705.01(A)):** The commission maintains direct oversight of traditional subdivisions, which include the county itself, municipal corporations, townships, and school districts (excluding county school districts).
- **"Taxing Units" (ORC 5705.01(H)):** The commission also oversees other governmental districts granted the authority to levy taxes or issue bonds against property. This includes joint fire districts, park districts, sanitary districts, and conservancy districts.
- **Split Districts:** For subdivisions or taxing units that cross county lines (such as a school district spanning multiple counties), jurisdiction falls to the budget commission of the county where the *largest portion* of the district's tax valuation resides.

2.3 The Core Purpose of the Commission

While the specific statutory duties of the commission are numerous, they all funnel into three primary regulatory purposes:

1. **Protecting Debt Service:** The commission must guarantee that unvoted general obligation debt is funded first. Before any inside millage is allocated to a subdivision for "current operating expenses," the commission must ensure enough inside millage is captured to pay the mandatory principal and interest on that subdivision's unvoted debt.
2. **Validating Voter Intent:** For outside millage, the commission acts as a regulatory checkpoint. The commission must review ballot language and election certifications to ensure that all levies outside the 10-mill limitation are being collected exactly as the voters authorized them, for the correct duration and specific purpose.
3. **Preventing Deficit Spending:** Ohio law strictly forbids taxing authorities from appropriating more money than they have. The commission serves as the independent auditor of a subdivision's wealth, adjusting and legally certifying their "Estimated Resources." A local government cannot legally pass an appropriation measure that exceeds the total amount certified by the budget commission (ORC 5705.39).

Chapter 3: The Tax Budget Process

The tax budget is the foundational document of the annual property tax cycle. It serves as a political subdivision's formal demonstration of financial need, justifying to the Lucas County Budget Commission why property taxes must be levied and collected for the ensuing fiscal year.

3.1 Requirement for Adoption (ORC 5705.28)

Ohio law dictates that the taxing authority of every subdivision must adopt a tax budget for the next succeeding fiscal year. This document is a comprehensive 18-month financial planning tool that outlines estimated expenditures, unencumbered balances, and all anticipated revenues.

Because school districts operate on a different fiscal year (July 1 to June 30) than most other local governments (January 1 to December 31), the statutory deadlines for adoption are bifurcated:

- **School Districts:** The Board of Education must adopt the tax budget on or before **January 15th**.
- **All Other Subdivisions:** Municipalities, townships, and counties must adopt their tax budgets on or before **July 15th**.

(See Appendix A.1)

3.2 Public Inspection and Hearing Requirements (ORC 5705.30)

Transparency is a strict statutory requirement before a tax budget can be legally adopted. Taxing authorities cannot simply draft and approve a budget behind closed doors. The Lucas County Budget Commission should ensure that subdivisions are certifying compliance with the following public access mandates:

1. **Public Inspection:** At least two copies of the proposed tax budget must be on file in the office of the fiscal officer (or clerk) for public inspection no less than **10 days** prior to its formal adoption.
2. **Public Hearing:** The taxing authority must hold at least one public hearing on the proposed budget before it is adopted.
3. **Public Notice:** Notice of this public hearing must be published in a newspaper of general circulation (or approved alternative publication method) at least **10 days** prior to the date of the hearing.

3.3 Filing Deadlines and Submission (ORC 5705.30)

Once the tax budget is formally adopted by the taxing authority's governing body, it must be immediately submitted to the Lucas County Auditor, who acts as the administrative secretary for the Lucas County Budget Commission.

- **School Districts:** Must file with the Lucas County Auditor on or before **January 20th**.
- **All Other Subdivisions:** Must file with the Lucas County Auditor on or before **July 20th**.

Note: The Ohio Tax Commissioner has the exclusive authority to grant extensions to these statutory filing deadlines. If a subdivision fails to file on time without an approved extension from the Department of Taxation, the Budget Commission may freeze their Local Government Fund distributions until compliance is achieved.

3.4 Waiver of the Tax Budget (Alternative Format) (ORC 5705.281)

Given the rigid and heavily detailed nature of the standard statutory tax budget, the Ohio General Assembly created a mechanism to streamline the process. Under ORC 5705.281, the Lucas County Budget Commission has the authority to entirely waive the requirement that a subdivision adopt a traditional tax budget.

- **The Voting Requirement:** To waive the tax budget requirement, there must be an affirmative vote of a majority of the Lucas County Budget Commission. Critically, this majority **must include the affirmative vote of the County Auditor**.
- **Alternative Information:** Waiving the tax budget does not mean waiving financial oversight. If the standard budget is waived, the Lucas County Budget Commission may require the taxing authority to provide "alternative tax budget information" necessary for the commission to perform its duties (such as setting tax rates and issuing the Certificate of Estimated Resources). (See Appendix A.2 – Must also include some version of Schedules A & B contained in Appendix A.1).
- **Widespread Use:** In modern practice, many Ohio counties utilize this waiver. By implementing a standardized "Alternative Tax Budget" format, the Auditor's office can focus local governments strictly on the schedules that matter most to the commission: demonstrating the need for levied millage, validating inside millage allocation for debt service, and calculating fund balances.
- During this review process the Auditor’s office will communicate with the taxing district to obtain information they deem relevant to the district’s budget process and Commission’s review. If it is deemed necessary, or the taxing district desires, a meeting may be held to discuss the district’s information contained within their budget. This decision may be made on the part of the Lucas County Budget Commission or the taxing district being reviewed. An open policy of information exchange will be held to guarantee that all reviews are fair and all parties involved can express opinions and ask questions

Chapter 4: Commission Review and Rate Approval

Once the tax budgets (or alternative formats) are filed, the Lucas County Budget Commission shifts from an administrative receiving body to an active regulatory authority. This is the phase where the raw financial requests of local governments are scrutinized, adjusted, and legally certified for the upcoming fiscal year.

4.1 Review of Levies and the Impact of House Bill 309 (ORC 5705.31)

Historically, the Lucas County Budget Commission functioned largely as a pass-through entity for voted taxes; if a levy was properly authorized by voters, the commission was generally required to approve it without modification. However, the passage of House Bill 309 radically redefines this duty.

Effective **March 20, 2026**, the commission is explicitly empowered to reduce property tax levies if it determines that the resulting revenue will lead to "unnecessary or excessive collections."

- **The "First Year" Exception:** The commission is prohibited from reducing a newly passed voted levy during its *first year* of collection. However, this restriction does not apply to renewal levies, which can be modified immediately.
- **Defining Excessive/Unnecessary:** The commission must evaluate the reasonably anticipated financial needs of the taxing authority against its current fund balances, projected expenditures, and other available funding sources. If a subdivision is reporting excessive carryover without a statutory or capital need, the commission now has the authority to reduce the millage. As the Lucas County Budget Commission implements HB 309 and assists taxing districts with the updated requirements and increased documentation to be submitted for review, the Lucas County Budget Commission will review annually and determine if any updates to the definitions of "Excessive" and "Unnecessary" are needed.
- **School District Floor Guardrail:** A critical restriction in HB 309 dictates that the commission cannot reduce a school district's operating levies below the 20-mill floor required for state funding, ensuring schools are not inadvertently penalized in the state funding formula by a commission's rate adjustment.

4.2 Mandatory Approvals and Inside Millage (ORC 5705.31)

While HB 309 grants broad authority to reduce unnecessary collections, ORC 5705.31 still outlines specific levies within the 10-mill limitation that the commission *must* approve without modification. The most absolute of these is **debt service**.

Before a single dollar of inside millage is allocated to a subdivision's general fund for current operating expenses, the commission must verify that all mandatory principal and interest payments for unvoted general obligation debt are fully funded. The commission must capture and allocate this inside millage first, regardless of the impact on the subdivision's day-to-day operations.

4.3 Adjustment of Estimates and Balances (ORC 5705.32)

The commission is not bound by the revenue estimates submitted by a taxing authority. Under ORC 5705.32, the Lucas County Budget Commission has the statutory authority to revise and adjust the estimate of balances and receipts from all sources for each fund.

The Auditor's staff must carefully review historical collection rates, state local government fund estimates, and actual unencumbered balances to ensure the subdivision's estimated resources represent accurate and appropriate amounts. If a subdivision overestimates its revenue, the commission can require the revenue be adjusted down to prevent deficit spending.

4.4 Certification of Tax Levies (ORC 5705.34)

After the review of levies and adjustment of estimates is complete, the Lucas County Budget Commission must formally certify its actions. ORC 5705.34 requires the commission to certify to the taxing authority the estimated revenues it may appropriate, alongside the approved tax rates necessary to generate those revenues.

This certification includes a detailed schedule breaking down the approved inside and outside millage for each specific fund (e.g., General Fund, Debt Service Fund, Fire Levy Fund). Under the new HB 309 framework, if the commission exercises its authority to reduce a levy due to excessive collections, it is highly recommended that the civil assistant prosecutor or designated legal counsel ensures the justification for this reduction is clearly documented in the commission's official proceedings to withstand potential appeals to the Board of Tax Appeals.

4.5 Taxing Authority Acceptance (ORC 5705.34)

The Lucas County Budget Commission's certification is not the final step in setting the rates. ORC 5705.34 requires the taxing authority of the subdivision to formally pass a resolution accepting the amounts and rates as determined by the Budget Commission.

This resolution must be certified back to the Lucas County Auditor before the Auditor can legally place the tax rates on the duplicate for collection. If a subdivision fails to pass and return this resolution, they cannot legally collect their property taxes for the ensuing year.

(See Appendix A.4)

Chapter 5: Certificates of Estimated Resources

The ultimate control mechanism the Lucas County Budget Commission exercises over local spending is the issuance of the Certificate of Estimated Resources. This document is the absolute ceiling on a taxing authority's ability to appropriate funds. If a dollar is not certified by the commission on this document, the subdivision cannot legally spend it.

5.1 The Official Certificate of Estimated Resources (ORC 5705.35)

When the Lucas County Budget Commission completes its work reviewing the tax budget, adjusting estimates, and setting tax rates (as outlined in Chapter 4), it must furnish the taxing authority with a certification of its actions.

Included with this certification is the **Official Certificate of Estimated Resources**.

- **Statutory Requirement:** ORC 5705.35 mandates that this certificate shall state the estimated unencumbered balances and receipts from all sources for each fund of the subdivision.
- **Timeline:** This initial certificate is typically issued in late summer or early fall, concurrently with the resolution accepting the amounts and rates, providing the subdivision with a preliminary baseline to begin drafting their temporary or permanent appropriations for the upcoming fiscal year.

(See Appendix A.3)

5.2 Year-End Balances and the "First Amended" Certificate (ORC 5705.36)

The preliminary Official Certificate issued in the fall relies heavily on estimated year-end balances. Once the fiscal year closes, these estimates must be reconciled with actual balances.

- **Fiscal Officer's Certification:** On or about the first day of each fiscal year (January 1 for most subdivisions, July 1 for schools), the fiscal officer of each subdivision must certify to the Lucas County Auditor the total amount from all sources available for expenditures from each fund, along with any unencumbered balances that existed at the close of the preceding fiscal year (ORC 5705.36(A)(1)).
- **Commission Action:** Upon receiving this actual year-end data, the Lucas County Budget Commission, carefully reviewing the fiscal officer's math, must issue an **Amended Official Certificate of Estimated Resources**. This "first amended" certificate replaces the preliminary fall estimates with actual beginning balances, locking in the starting line for the new fiscal year.

(See Appendix A.5)

5.3 Subsequent Amended Certificates (ORC 5705.36)

Local government finance is dynamic. A subdivision may receive unexpected grant funding, a larger-than-anticipated settlement, or conversely, experience a severe shortfall in expected income tax or fee collections. The budget commission must dynamically manage the certificate to reflect these realities.

- **Revenue Shortfalls:** If it becomes apparent to the budget commission that revenue will fall short of the estimates on the current certificate, ORC 5705.36(A)(4) explicitly *requires* the commission to issue an amended certificate reducing the estimates. If this reduction drops the estimated resources below the subdivision's current appropriation levels, the subdivision is legally forced to reduce its appropriations to comply.
- **Excess Revenue:** If a subdivision collects revenue greater than what is listed on the current certificate (and they wish to spend those funds in the current year), the fiscal officer may certify the excess to the budget commission. Upon verifying that the excess revenue actually exists and is legally available, the commission issues an amended certificate increasing the estimate (ORC 5705.36(A)(2)).
- **The "Actual Cash" Rule:** A best practice for commission administrative staff is to never issue an amended certificate for *anticipated* revenue that is not strictly guaranteed by a finalized contract or grant award. If a subdivision is simply hoping for more revenue, the certificate should not be amended until the cash is actually received, or in the process of collection.

5.4 The Absolute Appropriation Limit (ORC 5705.39)

The entire certification process exists to enforce one rigid statutory mandate: **Total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure therefrom, as certified by the budget commission.**

- **The Auditor's Check:** Under ORC 5705.39, no appropriation measure shall become effective until the county auditor files a certificate with the appropriating authority that the total appropriations do not exceed the official estimate.
- **Non-Compliance:** If a subdivision submits an appropriation measure that exceeds the certificate, the Auditor's office must reject it and return it to the fiscal officer. The subdivision must either reduce their appropriations or prove to the commission that they have received additional, uncertified revenue warranting an amended certificate.

(See Appendix A.6)

Chapter 6: Statutory Fund Distributions

One of the most consequential duties of the Lucas County Budget Commission is serving as the local distributor for two major pools of state-shared revenue: the Public Library Fund (PLF) and the Local Government Fund (LGF). Because these funds provide critical operating revenue for local entities, the Ohio Revised Code establishes strict procedural rules—and alternative options—for their apportionment.

6.1 The Public Library Fund (PLF) (ORC 5705.32)

The PLF represents a portion of the state's general tax revenue distributed back to counties specifically to support free public library services, with secondary distributions potentially going to municipal corporations, counties, and township park districts.

- **Determining Need:** Under ORC 5705.32, the Lucas County Budget Commission is required to fix the amount of the PLF to be distributed to each qualifying board of public library trustees based on their demonstrated "needs" for operations, maintenance, and capital construction.
- **The "Floor" Guarantee:** The statute explicitly protects libraries by mandating that the total amount paid to all libraries in the county from the PLF shall *never* be a smaller percentage of the fund than the average percentage of the county's classified taxes distributed to libraries in 1982, 1983, and 1984.
- **Public Hearings:** Before the final determination of the PLF allotment, the commission must hold a public hearing and permit representatives of each subdivision and library board to appear and explain their financial needs. Proper statutory notice (at least five days prior) must be given to all eligible participants.
- **Alternative Apportionment (ORC 5705.321):** The commission may adopt an alternative method or formula for apportioning the PLF. This alternative method must be approved by the board of county commissioners, the legislative authority of the most populous city, and a majority of the boards of township trustees and other municipal legislative authorities.

6.2 The Local Government Fund (LGF) Statutory Formula (ORC 5747.51)

The Local Government Fund provides unrestricted state revenue to counties, municipalities, and townships. If a county has not adopted an alternative formula, the commission is legally bound to use the default statutory formula outlined in ORC 5747.51. This is a highly complex, mathematically rigorous process. Lucas County has adopted an alternative formula and continues to use it currently. This is for informational purposes only.

- **Calculating "Relative Need":** The commission must determine the amount of the undivided LGF needed by each subdivision for "current operating expenses." This is accomplished by reviewing the tax budget, calculating estimated expenditures, and subtracting specific statutory deductions (such as debt charges and permanent improvements) as well as available revenues.

- **The Relative Need Factor:** A subdivision's individual need is then divided by the total relative need of *all* participating subdivisions to establish a "relative need factor." This mathematical factor dictates their proportionate share of the fund.
- **Statutory Maximums and Minimums:** The formula is constrained by statutory limits. For example, the county government's maximum allowable share is explicitly capped based on the percentage of the county's population residing within municipal corporations.
- **The Risk of Litigation:** Actions taken by the commission under the statutory formula can be fully appealed to the Board of Tax Appeals (BTA), making this method heavily prone to litigation between competing subdivisions.

6.3 The Local Government Fund (LGF) Alternative Formula (ORC 5747.53)

Because the statutory LGF formula in ORC 5747.51 is administratively burdensome and frequently leads to inter-governmental lawsuits, many Ohio counties, Lucas County included, operate under an **Alternative Formula** pursuant to ORC 5747.53.

- **Adoption and Approval:** To utilize an alternative formula, the Budget Commission must draft the method and secure formal approval via resolution from:
    1. The Board of Lucas County Commissioners.
    2. The legislative authority of the city with the greatest population in the county.
    3. A majority of the boards of township trustees and legislative authorities of all other municipal corporations in the county.
    4. Lucas County adopted an alternative method in 1984 based on the average distribution of the prior three years to the taxing district. This was recertified in 1986 and again in 1989. The distribution has followed this pattern since that time in Lucas County.
- **Flexibility in Design:** ORC 5747.53 grants the commission broad discretion. The alternative formula can be based on "any factor considered to be appropriate and reliable." Commonly, counties use factors like population metrics, guaranteed base amounts, equal shares, or a combination thereof.
- **Protection from BTA Appeals:** One of the greatest administrative advantages of the alternative formula is finality. ORC 5747.53(G) explicitly states that actions taken by the commission under an approved alternative formula are **final** and may *not* be appealed to the Board of Tax Appeals, except on the extremely narrow grounds of an abuse of discretion or a failure of the commission to follow the adopted mathematical formula.

Chapter 7: Review of Board of Health Budgets (ORC 3709.28)

General Health Districts (GHDs) operate differently than traditional subdivisions. While some health districts benefit from direct, voter-approved public health tax levies, the foundational operating revenue for most GHDs comes from a statutory apportionment. Essentially, the district's funding shortfall is paid for by mandatory deductions taken from the property tax revenues of the townships and municipal corporations that make up the district.

Because the Board of Health has the power to mandate expenses that are paid by *other* local governments, the County Budget Commission serves as the essential regulatory checkpoint to prevent excessive assessments.

7.1 The Itemized Appropriation Measure (The Health Budget)

Under Ohio Revised Code (ORC) 3709.28, the Board of Health is required to adopt an itemized appropriation measure for the ensuing fiscal year.

- **The April Deadline:** The Board of Health must adopt this measure annually on or before the **first Monday in April**.
- **Required Contents:** The submission cannot just be a list of expenses. It must include an itemized estimate of the district's current expenses *and* an itemized estimate of all several sources of revenue available to the district. This includes anticipated state subsidies (under ORC 3709.32), anticipated permit and license fees, grants, and unencumbered carryover cash balances.
- **Submission:** Once adopted, this comprehensive measure is certified to the County Auditor, who then formally submits it to the County Budget Commission for review.

7.2 Budget Commission Review and Authority

When the Budget Commission reviews the Board of Health's budget, its primary objective is to determine the true, mathematically justified financial need of the district before passing the bill onto the townships and municipalities.

- **The Power to Reduce:** ORC 3709.28 explicitly grants the Budget Commission the authority to **reduce** the appropriation requested by the Board of Health. The commission may reduce specific line items or the aggregate total.
- **Prohibition on Increases:** Conversely, the Budget Commission may *not* increase any item or the aggregate total of the health district's budget.
- **Scrutinizing Balances and Fees:** To protect the townships and municipalities from unnecessary tax deductions, the Budget Commission (often led by the Auditor's financial staff) should strictly evaluate the health district's estimated revenues. If the health district is hoarding excessive cash balances in special funds or artificially underestimating the revenue it will collect from restaurant inspections or septic permits, the Budget Commission should reduce the aggregate appropriation accordingly.

7.3 The Apportionment Calculation

Once the Budget Commission has reviewed and fixed the aggregate appropriation, the County Auditor performs the statutory apportionment calculation to determine how much each subdivision owes.

1. **Determine the Shortfall:** The Auditor takes the aggregate appropriation approved by the Budget Commission and subtracts all amounts available to the health district from other sources (estimated fees, state funds, and existing cash balances). The remaining amount is the "shortfall" that must be apportioned.
2. **Apportion the Burden:** The Auditor divides this remaining shortfall among the townships and municipal corporations composing the health district per the merger agreement in place for Lucas County and the taxing districts.

7.4 Semiannual Withholding (The District Health Fund)

The townships and municipalities do not write a check to the health district. Instead, the County Auditor collects the funds involuntarily during the property tax settlement process.

- **The Deduction:** When the Auditor distributes the semiannual real estate tax settlements (typically in March and August), the Auditor is statutorily required to withhold one-half of the apportioned amount from each respective township and municipal corporation.
- **The Deposit:** The withheld funds are immediately paid to the custodian of the health district's funds (typically the County Treasurer) and credited to a separate fund known as the **"District Health Fund."**

7.5 Post-Approval Budget Management and City Contracts

- **Transfers Within the Budget:** Historically, boards of health were strictly locked into the exact line items approved by the budget commission. However, current ORC 3709.28(E) provides flexibility. Once the Budget Commission fixes the aggregate amount, the Board of Health may, by resolution, transfer funds from one item to another, or create new items, provided they do not exceed the total aggregate appropriation approved by the commission.
- **Contractual City Health Districts (ORC 3709.28(F)):** If a general health district unites with or contracts to provide services for a city health district located within its borders, a different timeline applies. The chief executive of the city must certify the total amount due for the ensuing fiscal year to the County Auditor on or before the **first day of June**. The Budget Commission must approve this amount before the Auditor apportions and withholds it from the city's tax settlements.

Chapter 8: Dispute Resolution and Appeals

While the Lucas County Budget Commission strives to work collaboratively with local subdivisions and taxpayers, disagreements regarding tax rates, revenue estimates, and fund apportionments may occur. Ohio law ensures that the Lucas County Budget Commission is not the final, unchallengeable authority. Appeals are directed exclusively to the state's administrative tax tribunal: the Ohio Board of Tax Appeals (BTA) – they are not filed in local county courts.

8.1 The Right of a Subdivision to Appeal (ORC 5705.37)

If the taxing authority of any subdivision, public library board, or park district is dissatisfied with any action of the Lucas County Budget Commission, they have a strict statutory right to appeal under ORC 5705.37.

- **Filing Timeline:** The taxing authority must file a formal notice of appeal with the BTA within **30 days** after receiving the Official Certificate of Estimated Resources or formal notice of the commission's action. A copy of this notice must also be filed simultaneously with the County Auditor.
- **Authorized Representatives:** The appeal must be filed through the subdivision's fiscal officer (e.g., the school treasurer, city auditor, or township fiscal officer) on behalf of the taxing authority.

8.2 The Taxpayer's Right to Appeal (ORC 5705.341)

Subdivisions are not the only entities with standing to challenge the commission. ORC 5705.341 grants individual taxpayers the right to appeal the commission's actions, specifically regarding the fixing of uniform tax rates.

- **Eligibility:** Any person required to pay real, public utility, or tangible personal property tax in a specific taxing district may file an appeal.
- **The Financial Deposit:** To deter frivolous appeals that could delay the entire county tax collection process, the statute requires the appellant taxpayer to deposit **$500** with the BTA to cover the costs of the proceeding. If the taxpayer successfully proves the tax rate was fixed illegally or erroneously, this deposit is fully refunded.

8.3 Scope of BTA Review and Authority (ORC 5705.37)

When an appeal is properly filed, the Board of Tax Appeals effectively steps into the shoes of the Lucas County Budget Commission. The BTA is authorized to review the budgets, estimates, and rates *de novo* (from the beginning).

- **Substitution of Findings:** The BTA may modify any action of the budget commission regarding the budget, the estimate of revenues and balances, or the fixing of tax rates. If the BTA makes a change, its findings are legally substituted for the finding of the Lucas County Budget Commission and certified down to the Lucas County Auditor.

- **Evidentiary Limitations:** The BTA will only consider "matters presented to the budget commission." A subdivision cannot use the appeals process to suddenly introduce new, contemplated expenditures that were not part of the original tax budget submitted to the commission in July or January.
- **Statutory Guardrails:** The BTA is bound by the same constitutional limits as the Budget Commission. ORC 5705.37 explicitly prohibits the BTA from placing a tax levy outside the 10-mill limitation if it is only authorized to be inside, and it cannot reduce any levy below a legally mandated statutory minimum.

8.4 Documenting the Record for Appeals

Because the BTA acts as the appellate body, the administrative record maintained by the County Auditor is paramount. To defend its decisions—particularly reductions made under the new HB 309 provisions regarding "excessive collections"—the Budget Commission must ensure that:

1. All public hearing notices and meeting minutes are legally compliant and perfectly maintained.
2. The mathematical rationale for any reduction in tax rates or revenue estimates is clearly documented in the official record.
3. The Lucas County Prosecuting Attorney (or their designated assistant) is consulted immediately upon the filing of any notice of appeal to manage the BTA docket schedule and discovery process.

This manual was reviewed and approved by the Lucas County Budget Commission:

June 9th, 2026

Dated

________________ **Auditor**

________________ **Treasurer**

________________ **Prosecutor**

Appendix A.1:

Tax Budget

____________________ County, Ohio.

Office of the Board of Trustees of ____________ Township, ____________ ______
Year

To the County Auditor:

The Board of Trustees of said Township hereby submits its annual Budget for the year commencing January 1st, ______ for consideration of the County Budget Commission pursuant to Section 5705.30 of the Revised Code.
Year

____
Township Clerk.

SCHEDULE A

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

FUND	Amount Approved by Budget Commission Inside 10 M. Limitation	Amount to Be Derived from Levies Outside 10 M. Limitation	County Auditor's Estimate of Tax Rate to be Levied — Inside 10 M. Limit	County Auditor's Estimate of Tax Rate to be Levied — Outside 10 M. Limit
	Column I	Column II	III	IV
1. General Fund				
4. Road and Bridge Fund				
5. Cemetery Fund				
8. Garbage and Waste Disposal District Fund				
9. Police District Fund				
10. Fire District Fund				
11. Road District Fund				
12. Park Levy Fund				
14. Miscellaneous Funds				
15. General Bond Retirement Fund				
20. Special Levy Funds				
21. Capital Equipment Fund				
TOTAL				

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Authorized to Be Levied	County Auditor's Est. of Yield of Levy (Carry to Schedule A, Column II)	
GENERAL FUND:			
Current Expense Levy authorized by voters on , Year of ,			
not to exceed years.			
SPECIAL LEVY FUNDS:			
Levy authorized by voters on , Year of ,			
not to exceed years.			
Levy authorized by voters on , Year of ,			
not to exceed years.			
Levy authorized by voters on , Year of ,			
not to exceed years.			
Levy authorized by voters on , Year of ,			
not to exceed years.			
Levy authorized by voters on , Year of ,			
not to exceed years.			
Levy authorized by voters on , Year of ,			
not to exceed years.			

2—TP. **Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.**

PURPOSE	For Year ______ Actual	For Year ______ Actual	For Year ______ 1st 6 Mos. Actual 2nd 6 Mos. Est.	For Year ______ Estimated
1. GENERAL FUND:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Balance, January 1st				
RECEIPTS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Property Taxes				
Inheritance Tax				
Local Government (Sales Tax & Fin. Inst.)				
Permissive Taxes				
Liquor Permit Fees				
Cigarette License Fees				
Interest (Inactive Funds)				
Fines				
Fees				
Contract Services				
Notes				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ADMINISTRATIVE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Other Expenses				
TOWN HALLS, MEMORIAL BUILDING AND GROUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses				
FIRE PROTECTION	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses				
CEMETERIES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses				
LIGHTING	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Expenses				
PARKS AND RECREATION	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses				
POLICE PROTECTION	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Other Expenses				
SANITARY DUMP	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses				
ZONING	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Other Expenses				
HIGHWAYS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXX	XXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXX	XXXXXXXXXX		

Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

PURPOSE	For Year ______ Actual	For Year ______ Actual	For Year ______ 1st 6 Mos. Actual 2nd 6 Mos. Est.	For Year ______ Estimated
2. MOTOR VEHICLE LICENSE TAX FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Motor Vehicle License Tax				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
MISCELLANEOUS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Other Expenses				
MAINTENANCE	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Other Expenses				
IMPROVEMENT	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX		
3. GASOLINE TAX FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Gasoline Tax				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
MISCELLANEOUS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses				
MAINTENANCE	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Other Expenses				
IMPROVEMENT	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX		
4. ROAD AND BRIDGE FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Property Taxes				
Federal Funds				
Notes				
Other				
Total Receipts				

 Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

PURPOSE	For Year ______ Actual	For Year ______ Actual	For Year ______ 1st 6 Mos. Actual 2nd 6 Mos. Est.	For Year ______ Estimated
4. ROAD AND BRIDGE FUND (cont'd):	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
EXPENDITURES:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
MISCELLANEOUS	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses				
MAINTENANCE	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Personal Services				
Other Expenses				
IMPROVEMENT	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Personal Services				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX		
5. CEMETERY FUND:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Property Taxes				
Sale of Lots				
Fees				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX		
6. CEMETERY BEQUEST FUND:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Gifts and Donations				
Bequests				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX		
7. LIGHTING ASSESSMENT FUND:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Special Assessments				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances				
Unencumbered Balance, December 31st				

Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

PURPOSE	For Year ______ Actual	For Year ______ Actual	For Year ______ 1st 6 Mos. Actual 2nd 6 Mos. Est.	For Year ______ Estimated
11. ROAD DISTRICT FUND (cont'd):	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
EXPENDITURES:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
MISCELLANEOUS	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Personal Services				
Other Expenses				
MAINTENANCE	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Personal Services				
Other Expenses				
IMPROVEMENT	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Personal Services				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXX	XXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXX	XXXXXXXXXXX		
12. PARK LEVY FUND:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Property Taxes				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXX	XXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXX	XXXXXXXXXXX		
13. ZONING:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Fees				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Personal Services				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXX	XXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXX	XXXXXXXXXXX		
14. MISCELLANEOUS FUNDS:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Property Taxes				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Personal Services				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXX	XXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXX	XXXXXXXXXXX		

Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

PURPOSE	For Year ______ Actual	For Year ______ Actual	For Year ______ 1st 6 Mos. Actual 2nd 6 Mos. Est.	For Year ______ Estimated
14. MISCELLANEOUS FUNDS:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Property Taxes				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Personal Services				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXX	XXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXX	XXXXXXXXXXX		
14. MISCELLANEOUS FUNDS:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Property Taxes				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Personal Services				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXX	XXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXX	XXXXXXXXXXX		
14. MISCELLANEOUS FUNDS:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Property Taxes				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Personal Services				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXX	XXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXX	XXXXXXXXXXX		
15. GENERAL BOND RETIREMENT FUND:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Property Taxes				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Redemption of Bonds				
Interest on Bonds				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXX	XXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXX	XXXXXXXXXXX		

8—TP. Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

PURPOSE	For Year ______ Actual	For Year ______ Actual	For Year ______ 1st 6 Mos. Actual 2nd 6 Mos. Est.	For Year ______ Estimated
16. SPECIAL ASSESSMENT BOND RETIREMENT FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Special Assessments				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Redemption of Bonds				
Interest on Bonds				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX		
17. TRUST FUNDS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Gifts and Donations				
Bequests				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX		
18. BOND FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Proceeds from Bonds				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contracts				
Other				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX		
19. FEDERAL REVENUE SHARING FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Grants				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Contracts				
Capital Improvements				
Other				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX		

Appendix A.2:

Statement of Fund Activity

Appendix A.2
Version A
Example

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

Office of

LUCAS County, Ohio, December 31,2025

To the County Auditor of said County:LUCAS

The following is the total amount from all available for expenditures from each fund set up in the tax budget, with the balances that exist at the end of the fiscal year, December 31,2025

FUND TYPE/CLASSIFICATIONS	Cash Balance as of 12/31/2025	Reserved for Encumbrance as of 12/31/2025	Reserved for Non-Spendable Balance as of 12/31/2025	Reserve Balance Accounts (5705.13(A)(1) & 5705.132)	Advances Not Repaid	Carryover Balances Available for Appropriations	Total Amount from all Sources Available for Expenditures	Total Amount Available plus Balances
GOVERNMENTAL FUND TYPE								
General Fund	$2,228,474.82	$138,672.65				$2,089,802.17	$366,950.00	$2,456,752.17
Special Revenue Funds	$957,883.51	$169,788.38				$788,095.13	$734,085.00	$1,522,180.13
Capital Projects Funds								
TOTAL GOVERNMENTAL FUND TYPE	$3,186,358.33	$308,461.03				$2,877,897.30	$1,101,035.00	$3,978,932.30
PROPRIETARY FUND TYPE								
TOTAL PROPRIETARY FUND TYPE								
FIDUCIARY FUND TYPE								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS:	$3,186,358.33	$308,461.03				$2,877,897.30	$1,101,035.00	$3,978,932.30

Appendix A.2
Version A
Example

FUND TYPE/CLASSIFICATIONS	Cash Balance as of 12/31/2025	Reserved for Encumbrance as of 12/31/2025	Reserved for Non-Spendable Balance as of 12/31/2025	Reserve Balance Accounts (5705.13(A)(1) & 5705.132)	Advances Not Repaid	Carryover Balances Available for Appropriations	Total Amount from all Sources Available for Expenditures	Total Amount Available plus Balances
GOVERNMENTAL FUND TYPE								
General Fund								
General	$2,228,474.82	$138,672.65				$2,089,802.17	$366,950.00	$2,456,752.17
Total General Fund	$2,228,474.82	$138,672.65				$2,089,802.17	$366,950.00	$2,456,752.17
Special Revenue Funds								
Motor Vehicle License Tax	$47,285.47	$9,002.76				$38,282.71	$9,564.00	$47,846.71
Gasoline Tax	$127,235.03	$41,316.05				$85,918.98	$142,650.00	$228,568.98
Road and Bridge	$104,526.99	$59,015.80				$45,511.19	$133,400.00	$178,911.19
Cemetery	$62,034.93	$28,172.12				$33,862.81	$61,500.00	$95,362.81
FIRE PROTECTION	$334,960.78	$14,000.43				$320,960.35	$113,084.00	$434,044.35
AMBULANCE	$216,856.94	$16,000.62				$200,856.32	$80,400.00	$281,256.32
Permissive Motor Vehicle License Tax	$64,885.29	$656.65				$64,228.64	$110,265.00	$174,493.64
Local Fiscal Recovery Fund								
Special Assessment	$98.08	$1,623.95				-$1,525.87	$83,222.00	$81,696.13
Total Special Revenue Funds	$957,883.51	$169,788.38				$788,095.13	$734,085.00	$1,522,180.13
Capital Projects Funds								
PUBLIC WORKS COMMISSION								
Total Capital Projects Funds								
TOTAL GOVERNMENTAL FUND TYPE	$3,186,358.33	$308,461.03				$2,877,897.30	$1,101,035.00	$3,978,932.30
PROPRIETARY FUND TYPE								
TOTAL PROPRIETARY FUND TYPE								
FIDUCIARY FUND TYPE								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS	$3,186,358.33	$308,461.03				$2,877,897.30	$1,101,035.00	$3,978,932.30

______________________________ Budget

______________________________ Commission

Appendix A.2
Version B
Example

STATEMENT OF FUND ACTIVITY

Fund Name **General**
Fund Number **001**
Fund Type **Governmental**

Description	2023 - 2024 Prior Fiscal Year ACTUAL NUMBERS	2024 - 2025 Prior Fiscal Year ACTUAL NUMBERS	2025 - 2026 Current Fiscal Year ESTIMATE	2026 - 2027 Next Fiscal Year ESTIMATE
Revenues:				
School Foundation	$13,861,487.00	$12,944,488.00	$12,364,538.00	$12,376,381.00
Property Taxes (Real & Personal)	$3,584,794.00	$3,670,162.00	$3,752,018.00	$3,837,491.00
Other Revenues	$1,314,024.00	$581,863.00	$523,088.00	$523,088.00
Total Revenues	$18,760,305.00	$17,196,513.00	$16,639,644.00	$16,736,960.00
Total Expenditures	$18,236,692.00	$18,209,461.00	$17,528,926.00	$17,749,584.00
Revenues over (under) Expenditures	$523,613.00	-$1,012,948.00	-$889,282.00	-$1,012,624.00
Beginning Cash Balance	$7,456,738.00	$7,980,351.00	$6,967,403.00	$5,291,136.73
Ending Cash Balance	$7,980,351.00	$6,967,403.00	$6,078,121.00	$4,278,512.73
Encumberance at year end	[redacted]		$786,984.27	[redacted]

Appendix A.3:

Official Certificate of Estimated Resources

Appendix A.
Example

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

Rev. Code, Sec. 5705.36

Office of Budget Commission, Lucas County, Ohio.

Toledo, Ohio November 30, 2025

To the TAXING AUTHORITY of **Taxing District**

The following is the official certificate of estimated resources for the fiscal year beginning January 1, 2026, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

FUND	Unencumbered Est. Balance January 1, 2026	Taxes	Other Sources	Total
General Fund	11,800.00	**4,750.00**	34,705.00	51,255.00
Special Revenue Funds	26,100.00		6,650.00	32,750.00
Debt Service Funds				
Capital Projects Funds				
Special Assessment Funds	2,000.00		5,000.00	7,000.00
Enterprise Funds				
Internal Service Funds				
Fiduciary Funds				
TOTAL	39,900.00	**4,750.00**	46,355.00	91,005.00

_______________________ *Budget*

_______________________ *Commission*

____

Appendix A.
Example

Taxing District

Rev. Code, Sec. 5705.36

FUND	Unencumbered Est. Balance January 1, 2026	Taxes	Other Sources	Total
General Fund-1000	11,800.00	**4,750.00**	34,705.00	51,255.00
Special Revenue Funds				
Motor Vehicle Licensse Tax Fund-2101	100.00		250.00	350.00
Street Const. Maint. & Repair 2011	26,000.00		6,400.00	32,400.00
Coronavirus Relief Fund 2151				
Permissive Sales Tax				
Total Special Revenue Funds	26,100.00		6,650.00	32,750.00

Appendix A.
Example

Taxing District

Rev. Code, Sec. 5705 36

FUND	Unencumbered Est. Balance January 1, 2026	Taxes	Other Sources	Total
Debt Service Funds				
Total Debt Service Funds				
Capital Projects Funds				
Total Capital Projects Funds				
Special Assessment Funds				
Street Lighting-2401	2,000.00		5,000.00	7,000.00
Total Special Assessment Funds	2,000.00		5,000.00	7,000.00

Appendix A.3
Example

Taxing District

Rev. Code, Sec. 5705.36

FUND	Unencumbered Est. Balance January 1, 2026	Taxes	Other Sources	Total
Enterprise Funds				
Total Enterprise Funds				
Internal Service Funds				
Total Internal Service Funds				
Fiduciary Funds				
Total Fiduciary Funds				

<u>Appendix A.4</u>:

Resolution Accepting Rates & Amounts

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

(VILLAGE COUNCIL)

REVISED CODE, SECS. 5705.34-5705.35

*The Council of the **Taxing District** , Lucas County, Ohio, met in__________session on the*

_____day _____________ of 20____, at the office of_______________________________ with the

following members present:

____

____

____

____

____

____

____

Mr/Mrs.________________________moved the adoption of the following Resolution:

WHEREAS, The Budget Commission of Lucas 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 Taxing District , Lucas 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 futher

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

SCHEDULE A
SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY 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 M. Limit	Outside 10 M. Limit
	Column II	Column IV	V	VI
General Fund	**3,000**	**1,750**	**2.00**	**5.00**
TOTAL	3,000	1,750	2.00	5.00

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Authorized to Be levied	Co. Auditor's Est. of Yield of Levy (Carry to schedule A, Column II)
GENERAL FUND:		
Current Expense Levy authorized by voters on		
for not to exceed 5 years.	**5.00**	**3,000**
Current Expense Levy authorized by voters on , 20		
for not to exceed years.		
Total General Fund outside 10 m. Limitation.		
Park Fund: Levy authorized by voters on		
for not to exceed years.		
Recreation Fund: Levy authorized by voters on , 20		
for not to exceed years.		
Fund: Levy authorized by voters on , 20		
for not to exceed years.		
Fund: Levy authorized by voters on		
20 , for not to exceed years.		
	5.00	**3,000**

and be it further

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

Mr/Mrs.____________________________________ seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:

Mr/Mrs. ____ _____,_________

Mr/Mrs. ____ _____,_________

Mr/Mrs. ____ _____,_________

Mr/Mrs. ____ _____,_________

Mr/Mrs. ____ _____,_________

Mr/Mrs. ____ _____,_________

Mr/Mrs. _______________________________________ _____,_________

Adopted the ______________day of____, 20___
Attest:

____
President of Council

____
Clerk of Council

CERTIFICATE OF COPY

ORIGINAL ON FILE

The state of Ohio, Lucas County, ss.

I, ________________________________Clerk of the Council of the ***Taxing District*** *, within and for said County, 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____*

____

____

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 __________day of ______________________________, 20____

____
Clerk of Council

____

Appendix A.5:

First Amended Certificate

Appendix A.5
Example
AMENDED CERTIFICATE OF ESTIMATED RESOURCES

Rev. Code, Sec. 5705.36

Office of Budget Commission, Lucas County, Ohio.

Toledo, Ohio January 30, 2026

To the TAXING AUTHORITY of **Taxing District**

The following is the amended certificate of estimated resources for the fiscal year beginning January 1, 2026, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

FUND	Unencumbered Balance January 1, 2026	Taxes	Other Sources	Total
General Fund	8,599.79	**4,750.00**	34,705.00	48,054.79
Special Revenue Funds	25,521.53		6,650.00	32,171.53
Debt Service Funds				
Capital Projects Funds				
Special Assessment Funds	1,873.33		5,000.00	6,873.33
Enterprise Funds				
Internal Service Funds				
Fiduciary Funds				
TOTAL	35,994.65	**4,750.00**	46,355.00	87,099.65

______________________ *Budget*

______________________ *Commission*

____

Appendix A.5
Example

Taxing District

Rev. Code, Sec. 5705 36

FUND	Unencumbered Balance January 1, 2026	Taxes	Other Sources	Total
General Fund-1000	8,599.79	**4,750.00**	34,705.00	48,054.79
Special Revenue Funds				
Motor Vehicle Licensse Tax Fund-2101	129.16		250.00	379.16
Street Const. Maint. & Repair 2011	25,392.37		6,400.00	31,792.37
Coronavirus Relief Fund 2151				
Permissive Sales Tax				
Total Special Revenue Funds	25,521.53		6,650.00	32,171.53

Appendix A.5
Example

Taxing District

Rev. Code, Sec. 5705.36

FUND	Unencumbered Balance January 1, 2026	Taxes	Other Sources	Total
Debt Service Funds				
Total Debt Service Funds				
Capital Projects Funds				
Total Capital Projects Funds				
Special Assessment Funds				
Street Lighting-2401	1,873.33		5,000.00	6,873.33
Total Special Assessment Funds	1,873.33		5,000.00	6,873.33

Appendix A.5
Example

Taxing District

Rev. Code, Sec. 5705.36

FUND	Unencumbered Balance January 1, 2026	Taxes	Other Sources	Total
Enterprise Funds				
Total Enterprise Funds				
Internal Service Funds				
Total Internal Service Funds				
Fiduciary Funds				
Total Fiduciary Funds				

Appendix A.6:

Does Not Exceed Certificate

Certificate of County Auditor That the Total Appropriations from Each Fund Do Not Exceed the Amended Estimate of Resources

Rev. Code, Sec. 5705.39

Taxing District
05/07/26
RE: Fiscal Year 2026

I, KATIE MOLINE, County Auditor of Lucas County, Ohio do hereby certify that the total appropriation from each fund taken together with all other outstanding appropriations, do not exceed the amended estimate of resources for the fiscal year beginning January 1st, 2026 as determined by the Budget Commission of said County.

____
Katie Moline, Lucas County Auditor