## The Role of an Ohio

# COUNTY BUDGET COMMISSION

FAIRFIELD COUNTY · OHIO AUDITOR

The Ohio County Budget Commission serves an important administrative role in the state's local government finance system. The work of the Budget Commission is sometimes misunderstood. It does not function as a legislative body, nor does it approve local government spending or what is traditionally thought of as an expense budget. Instead, it performs duties assigned by the Ohio Revised Code to help administer property tax levies and allocate certain revenues among local governments.

## Membership of the Budget Commission

Each Budget Commission consists of three county officers:

- County Auditor
- County Treasurer
- County Prosecuting Attorney

The Budget Commission's composition and general duties are established in Ohio Revised Code Chapter 5705, which governs local government taxation and budgeting.

These three officials serve by virtue of their elected offices and collectively perform the statutory responsibilities assigned to the Budget Commission.

## Meetings under ORC § 5705.27

As provided under ORC § 5705.27, the Budget Commission meets the first Monday in February and the first Monday in August to ensure that certain work is completed on or before the first day of September.

**For example, the August meeting typically consists of the following:**

- Political subdivisions—including counties, municipalities, townships, and other districts—submit financial information required by law to the Budget Commission.
- The Budget Commission reviews this information to determine the tax rates and calculate amounts that may be certified within constitutional and statutory limits.

**The Budget Commission's reviews help ensure that:**

- ✓authorized levies are properly reflected
- ✓statutory limitations are observed
- ✓tax rates are correctly calculated
- ✓certifications can be provided for the county tax duplicate

The August meeting is not a hearing to approve or reject a local government's spending plan. Rather, it is an administrative step in the annual property tax process. In addition, each political subdivision provides information to justify that their property tax rates are not excessive and are necessary. The February meeting focuses on school districts. The Budget Commission will certify the property tax revenues schools are expected to receive, ensuring that voted and inside millage are properly calculated so districts can prepare accurate annual budgets and financial forecasts.

- In separate meetings, the Budget Commission certifies the revenues available to the health district, helping it plan funding for public health services, inspections, disease prevention, and other operations.

CONTACT US!

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