FAIRFIELD COUNTY • OHIO AUDITOR

The Budget Commission Does Not Approve Appropriations or Local Government Budgets

There are common misconceptions about the Budget Commission. The Budget Commission **does not**:

- ✗ approve annual appropriations
- ✗ authorize expenditures
- ✗ determine departmental spending
- ✗ amend local operating budgets
- ✗ serve as the appropriating authority for any political subdivision

Those responsibilities belong to **each political subdivision's own governing body**. Examples include:

- Boards of County Commissioners
- City Councils
- Village Councils
- Township Boards of Trustees
- Boards of Education
- Library Boards of Trustees

These governing bodies adopt annual appropriation measures that legally authorize expenditures.

Budget Commission vs. Appropriating Authority

Although both participate in local government finance, their responsibilities are distinctly different. An appropriating authority is the governmental body that has legal authority to make an appropriation of public money, or authorize expenditures. Understanding this distinction helps clarify that the Budget Commission administers portions of Ohio's tax system but does not govern the day-to-day finances of local governments.

Budget Commission	Appropriating Authority
Reviews property tax information submitted under state law	Adopts the annual appropriation measure or expense budget
Certifies tax rates within authorized limits	Authorizes expenditures
Allocates certain revenues as required by law	Determines spending priorities
Does not control departmental budgets	Establishes and amends appropriations throughout the fiscal year

Property tax rates arise from the limitations contained in the Ohio Constitution and additional levies approved by local voters.

The Budget Commission applies these legally authorized rates when fulfilling its statutory responsibilities.

CONTACT US!

740-652-7020 • co.fairfield.oh.us/auditor • FairCoAuditor • FairfieldCountyAuditor • FairCoAuditor • fairfield-county-auditor