



RALPH T. MEACHAM CPA MAHONING COUNTY AUDITOR

120 Market Street • Youngstown, Ohio 44503 — Phone 330-740-2010 • Fax 330-480-7571 — auditor.mahoningcountyoh.gov

To: Finance Directors, Fiscal Officers, Treasurers - all taxing subdivisions
RE: 2027 Alternative Tax Budgets
Date: June, 2026

The Budget Commission reviews each budget annually. **Any fund-level carryover greater than 50% that is not explained in a memo is subject to a Budget Commission hearing.** Please remember that H.B. 309 is in effect and allows for the Commission to adjust tax rates when collections exceed justifiable expenditure needs.

Please note that ORC 705.17 is still applicable to municipal corporations. The section stands on its own. Tax budgets are mandatory for these subdivisions.

The Budget Commission requires complete information. If you utilize UAN, the "Financial Worksheet - Budget" is what we require. If you do not use UAN please provide the following:

1. For funds receiving tax dollars directly, 2024 and 2025 actual revenues and expenses; 2026 remainder projected revenues and expenses; and for 2027, the total projected revenues and expenses.
2. For all other funds we need only totals for revenue and expenses for 2027. However, 2024 and 2025 actuals; 2026 remainder projected revenues and expenses would be helpful.
3. The beginning unencumbered cash and ending unencumbered cash should be shown for all fund schedules.

The Commission must look at debt funds in conjunction with your outstanding debt amortization schedules. **Please forward all amortization schedules (even for existing loans) for bonds collecting levy money.** For any new debt please send the resolutions and the amortization schedules with your budget. Additionally, for projected debt based upon a future project not yet funded but you are anticipating undertaking, please provide that information.

Budgets for 2027 are due by July 20, 2026. The Commission will have budget hearings as deemed necessary by the Commission. If you feel you will not be able to submit your budget by July 20th, you will need to fill out an extension request form (attached) and e-mail to Manuel Santiago. The budget commission will then review and render a decision on whether your extension is granted or not. Extension requests are due on July 3rd.

The attached schedules are forms that provide the minimum information that the Commission requires.

The Commission will not accept incomplete information. The Budget Commission will schedule budget hearings as necessary.

Thank you.

Ralph T. Meacham CPA
County Auditor

Daniel R. Yemma
County Treasurer

Attorney Lynn Maro
County Prosecutor