

August 4, 2025

The Union County Budget Commission met on the above date, in the <sup>Commissioner's Conference Room, across from</sup> the elevator with the following members answering roll call:

|                            |         |
|----------------------------|---------|
| Andrea Weaver, Auditor     | Present |
| David Phillips, Prosecutor | Present |
| Andrew Smarra, Treasurer   | Present |

Also present: Amy Wesley, Chief Accounting Officer

The meeting was open to the public and was to ensure the Budget Commission follows ORC 121.22(F).

Andrew Smarra, Treasurer, made a motion to open the meeting

Seconded by: David Phillips, Prosecutor

So moved:     Andrea Weaver Y  
                  David Phillips   Y  
                  Andrew Smarra Y

Discussion included:

- Certification of estimated Local Government Funds for calendar year 2026
- Certification of estimated Public Library Funds for calendar year 2026
- Certification of updated estimated Public Library Funds for calendar year 2025
- Reviewed County Auditors' Association of Ohio Auditor Budget Issues Am. Sub. HB96
  - o Budget Commission items begin on page 3 – annually, during one public meeting, the Budget Commission should describe the concept and function of inside millage, how it is allocated to various jurisdictions in the county, and the fiscal impact of inside millage
  - o Inside millage information can be found on the Auditor's website via the T014.02 report
- Upcoming ballot issues:
  - o Darby Twp 1.5 mill replacement levy which will reduce the current 1.65 mill levy
  - o Dover Twp 4.5 mill replacement levy which will reduce the current 5.5 mill levy
  - o Jerome Twp renewal with 1.0 mill increase from the current 5.8 mill levy
  - o Millcreek Twp 4.8 mill renewal
  - o Union Twp 5.5 mill replacement levy with an increase
  - o Washington Twp 1.8 mill renewal levy
  - o Union County Bd of DD 3.8 mill renewal levy
  - o Magnetic Springs 5 mill renewal levy that has passed and is effective 2025
  - o Richwood 1.2 mill renewal levy that has passed and is effective 2025
- Fire Departments should consider combining because of the shortage of employees who are seeking larger entities for higher paying positions
- Andrew Smarra, Treasurer, would like a breakdown of the County's 'other sources' for the special revenue funds
- The Budget Commission shall send letters, to both the Union County Airport and the City of Marysville, requesting the following:
  - o Union County Airport – if budgeting for a multi-year grant, the current year budget should include a percentage, ie. 1/3 for a three year grant, not the entire grant amount. Because of the uncertainty of the revenue, only include monies that are approved via a grant and/or assured resource. Amend the revenue budget throughout the year, as applied-for grants are awarded.

- City of Marysville – submit budget documents to the Budget Commission on a timely basis.

David Phillips, Prosecutor, made a motion to send letters to the Union County Airport and the City of Marysville

Seconded by: Andrew Smarra, Treasurer

So moved:     Andrea Weaver Y  
                   David Phillips   Y  
                   Andrew Smarra Y

The following items were presented to the Budget Commission for its certification:

Official Certificate of Total Amount From All Sources Available for CY2025 townships:  
                   None

Accepted with no exceptions  
                   Andrea Weaver, Auditor         \_\_\_  
                   David Phillips, Prosecutor         \_\_\_  
                   Andrew Smarra, Treasurer         \_\_\_

Official Certificate of Total Amount From All Sources Available for CY205 municipalities:

Marysville Corporation  
   Magnetic Springs Corporation  
   Richwood Corporation (1) official (1) amendment  
     Accepted with no exceptions  
       Andrea Weaver, Auditor             Y  
       David Phillips, Prosecutor         Y  
       Andrew Smarra, Treasurer         Y

Official Certificate of Total Amount From All Sources Available for CY2025 entity:

Plain City Public Library  
     Accepted with no exceptions  
       Andrea Weaver, Auditor             Y  
       David Phillips, Prosecutor         Y  
       Andrew Smarra, Treasurer         Y

Official Certificate of total Amount From All Sources Available for FY25 schools:

Fairbanks LSD (2) amendments  
   North Union LSD amendment  
     Accepted with no exceptions  
       Andrea Weaver, Auditor             Y  
       David Phillips, Prosecutor         Y  
       Andrew Smarra, Treasurer         Y

Official Certificate of total Amount From All Sources Available for FY26 schools:

Marysville Exempted Village  
   North Union LSD temporary  
     Accepted with no exceptions  
       Andrea Weaver, Auditor             Y

David Phillips, Prosecutor      Y  
Andrew Smarra, Treasurer      Y

David Phillips, Prosecutor, made a motion to close the meeting

Seconded by: Andrew Smarra, Treasurer

So moved:      Andrea Weaver Y  
                 David Phillips   Y  
                 Andrew Smarra Y

Budget Commission will meet for their next scheduled session on Wednesday, October 8, 2025, at 9:30am in the BOR (Board of Revision).

ATTEST:

A handwritten signature in black ink, appearing to read 'Andrea Weaver', is written over a horizontal line.

Andrea Weaver, Auditor  
Budget Commission Secretary