

October 8, 2025

The Union County Budget Commission met on the above date at 9:34am, in the BOR room, 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
Janell Alexander, Budget Analyst, joined at 9:53am
Steve Koenig, President, Union County Airport Authority

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

Andrea Weaver, Auditor, 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:

~Budget Commission began with questions for Steve Koenig, President, Union County Airport Authority. Andrew Smarra, Treasurer, indicated the concern for the Budget Commission was the anticipated revenue on the budget certificate vs what monies are to come before the end of the year. Steve Koenig indicated the grants are three year grants and isn't aware of how the Airport is able to budget a 3 year grant. Steve Koenig said he will start budgeting 1/3 of the grant amount expected to receive. He asked about budgeting revenue at \$0 and Andrea Weaver, Auditor, spoke up and said you can't budget \$0 and have anticipated expenditures. You cannot budget more appropriations than revenue. Include what it expected to happen in the fiscal year, but being conservative is better. The Airport has requested \$300,000 and \$500,000 for capital projects. It was initially thought the Airport would use bonds for a project, with the County as co-signer. The Commissioner's Office said no to backing the bond. The Airport can go through the State or also have funds in reserve that can cover the project(s).

~T-Hanger revenue was discussed. There was discussion about rental income not meeting need for debt repayment. And the Airport needing to draw on capital reserves. Steve Koenig indicated a capital plan had been presented to the FAA and also Union County Commissioner Robinson. The plan had been accepted by all parties. Richwood Bank and the FAA had indicated the Airport Authority had funds to cover any debt. As for hanger rentals, all contracts have been executed and there is a waiting list of approx. 40 people who would like to rent.

~1st Saturday of October, each year, Airport has a fly-in event

~Airport Authority is looking at 2.5 acres to be zoned for a restaurant, with parking for planes
~4200 feet of runway currently, would like to get to 4800. The FAA approved a project for a bridge over the runway, however who would maintain after it has been built is in question.

~FAA provides \$150,000/year for grant help. Airport Authority has their own SAM ID number. They do not use the County's.

Steve Koenig left the meeting 10:12am

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

Amended Certificate of Estimated Resources for the following:

Union County

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 CY205 municipalities:

None

Accepted with no exceptions

Andrea Weaver, Auditor
David Phillips, Prosecutor
Andrew Smarra, Treasurer

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

None

Accepted with no exceptions

Andrea Weaver, Auditor
David Phillips, Prosecutor
Andrew Smarra, Treasurer

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

Fairbanks LSD

North Union LSD

Accepted with no exceptions

Andrea Weaver, Auditor	Y
David Phillips, Prosecutor	Y
Andrew Smarra, Treasurer	Y

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

Marysville Exempted Village (2)

Accepted with no exceptions

Andrea Weaver, Auditor	Y
David Phillips, Prosecutor	Y
Andrew Smarra, Treasurer	Y

~Discussion regarding an email chain that was from CAAO

1. Budgeting and carryover terms and definitions
2. Public Hearing and Commission Oversight
3. Unnecessary definition vs Excessive definition

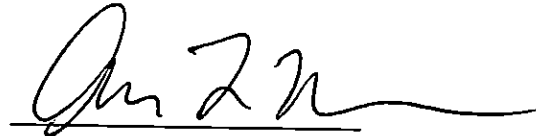
David Phillips, Prosecutor, made a motion to close the meeting

Seconded by: Andrea Weaver, Auditor

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

Budget Commission will meet again when the Health Department's 2026 budget is ready for approval. This typically takes place in late November or early December.

ATTEST:

A handwritten signature in black ink, appearing to read 'Am 22', followed by a long horizontal flourish.

Andrea Weaver, Auditor
Budget Commission Secretary

From the CAAO listserve:

Chris, thank you for the opportunity to chime in. This is a great discussion: I think Carri and Jennifer's definitions provide a solid foundation, and Chris is right that there will always be some subjectivity. To help anchor these terms in practice, here are two concepts that might strengthen our framework:

1. Budgeting and Carryover

Traditionally, the expectation was that a taxing authority should budget only what it needs. Carryover that was not budgeted (or appropriated) was recognized as "not needed," and subject to reduction. It would be important to include language to consider the "reserve accounts" as that has been used to remove funds from the Budget Commission's authority. That principle remains useful today: if funds are consistently left unappropriated and accumulate, they lean toward being *unnecessary*.

At the same time, carryover is not always bad. Multi-year projects — road paving, equipment purchases like fire trucks — often require funds to be saved over several years. In these cases, carryover is a responsible fiscal tool, not evidence of excess.

2. Public Hearing and Commission Oversight

A practical way to sort the difference is through a public hearing. The taxing authority would:

- State the carryover percentage it needs and justify it (capital plan, replacement schedule, etc.), and
- Obtain the budget commission's approval of that amount.

If the actual carryover exceeds the approved percentage, the commission could either cut the levy for the next year or require further justification. Requiring unappropriated carryover funds to be explained or appropriated in the next year also ensures ongoing discipline.

How this ties back to definitions:

- *Unnecessary*: Levy funds not appropriated or justified for current or commission-approved future purposes.
- *Excessive*: Levy revenues that, when combined with carryover balances, exceed the approved percentage or appropriations, without adequate justification, creating an undue burden on taxpayers.

This way, we acknowledge the subjectivity but give both taxpayers and commissions a clear, transparent process to follow.