June 8, 2026

The Union County Budget Commission met on the above date at 9:02am, in the Union County Commissioner's Hearing 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
Christy Bailey, Chief Budgetary Officer
Mary Lu Swartz, Claibourne Township
Ryan Lee, Paris Township
Ryan Bugg, York Township & NUCFD
Robert Caldwell, Jerome Township
Mike Rausch, Darby Township
Allison Hamilton, NWJFD, Richwood Library, Allen Township
Scott Bierlein, Marysville
Aaron Johnson, Fairbanks LSD
Beverly Low, Dover Township
Scott Maruniak, North Union LSD
Janell Alexander, Union County
Cindy Ritter, Marysville
Lori LaCella, Allen Township
Summer Phelps, Union Township
Gay Castellano
Todd Johnson, MEVSD
Jason Orcena, UCHD
Connie Priday, Darby Township
Amy Hamilton, UCHD
Jermaine Ferguson, MEVSD

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**

Pledge of Allegiance said

Budget Commission members signed/approved certificates of estimated resources:

- Amended Certificate of Total Amount From All Sources Available for CY2026 county:
  - 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 CY2026 municipalities:
  - City of Marysville
  - Magnetic Springs
  - Village of Richwood
    - 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 CY2026 township:
  - Jerome Township
    - 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 school:
  - Fairbanks LSD
  - Marysville EVSD
    - Accepted with no exceptions

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

~Budget Commission asked where the landbank $20,000 revenue was recorded for Magnetic Springs
~Carryover disclosure documents – Andrea Weaver explains the reason behind requesting these documents and the Budget Commission's 'new' role given to them via the legislature. If entities have a carryover balance of a certain percent, the Budget Commission 'shall' reduce the levies that contribute to the balance. The final version of the bill removed the word 'shall' and there was no percentage given. It is up to the Budget Commission and the entity to determine the reason(s) for any overage and explanation of what they are saving the funds for (what project(s). Any 'unnecessary or excessive' balances which is a subjective decision by the Budget Commission. It is the goal of the Budget Commission to review entity budgets, and if carryover balances exist in levy funds, (taxpayer dollars), you will be asked why? What are the plans and a timeline for spending? The Budget Commission, by definition, are watchdogs, they are not auditors. Reviewing budgets to see if you have revenues needed to operate the village, township, school district, whatever you may have. In the end, this money belongs to the taxpayers. If you are holding onto more money than necessary, the Budget Commission should be able to ask questions, and the entity should be able to answer them. Questions about HB 335? There are none, we can proceed.

~Budget Commission presented their PowerPoint Presentation:

'Union County Budget Commission – What is it, and Recent Changes' (Mass Appraisal, Levies, HB 920, Inside Millage, Legislative Changes)

- Union County appraise every 6 years
- Don't go inside a parcel. Looking for uniformity
- Appraise like properties in the same way
- Class I (res/ag) and Class II (commercial)
- Public property is appraised at the state level, not by the County Auditor
- Ohio law says value based on market – best indicator of market values are valid recent sales
- Next update 1/1/28
- County Auditors will tell DTE market value and DTE will have to appeal if feel differently
- The County Budget Commission is an oversight body
- Provides financial oversight
- Dictates distribution of state funds (LGS)
- Monitors carryover balances and general expenditures
- Significant changes from a legislative standpoint, as it relates to the Budget Commission
    - HB309 – effective 3/20/26
        - Levy modification and reductions
        - Mandatory hearings
        - Unvoted increase suspensions
        - Levy approval limits
    - Safeguards
        - Cannot reduce below the 20 mil floor
        - Voted levies cannot be reduced
    - There is an appeals process
- 1 of 11 states that doesn't tax at 100%, tax at 35%
- 1 mill levy will generate $35 in revenue on a $100,000 valued home
    - $100,000 x 35% x (1/1000) = $35.00
- Fixed rate levies collect approximately the same amount of revenue each year
    - HB 920 went into effect in 1976
    - Effective rate on the auditor's estimate is the rate the taxpayer is actually paying
    - Value x rate = tax
    - Values go up, rates go down to collect 'about' the same amount of revenue
- If your value increases due to a reappraisal change, that doesn't mean it costs more money to provide services. But if your value increases due to new construction, there is a greater demand for services so additional revenue will be generated. New construction allows for a slow growth in revenue on fixed levies.
- Taxes are relative to value
    - Tax rate is adjusted based on the value of the subdivision, not the individual property

    - If the percentage increase in your value is greater than the average percentage of your area or subdivision, your share of the liability increases so the levy collects approximately the same amount of revenue. Bathrooms add value to a home, bedrooms do not. Mass appraisal is to get the property cards correct.
    - 9 counties in the state are using the piggyback from their BOCC. The credits they are giving are not being made up. The entities are not being made 'whole' if the BOCC have approved this piggyback. Annual decision.
    - One of the Union County Commissioners spent an afternoon with the County Auditor asking what this would look like for Union County.
    - There are 2 sides to the piggyback option – the credit would be given to the taxpayer, and the local entities would lose revenue because of it
- How are levy dollars distributed
    - Based on levies within the 45 taxing districts
- Inside millage – is unvoted
    - Andrea Weaver has a spreadsheet that shows the entities that were in existence and get the guarantee minimum, and what that was/is.
    - 1929 – 1933 legislature, because of an outcry of taxation without representation, there is too much millage that isn't voted, 15 mills. The legislature took that down to 10 mills, if an entity existed at that time, they get a guaranteed minimum. Schools, townships, villages, cities if they existed. Health Departments do not have this guarantee.
    - Inside millage is a concentric circle
        - Each school district is a separate taxing district
        - Within each district, the county, school district, township (and any other entity) receive their guaranteed minimum millage
        - The total of all inside millage for that district cannot exceed 10 mills
- Legislative changes
    - HB 129 – alters the levies used in calculating the 20 mill floor. Fixed sum levies (substitute and emergency) will now be included. Not talking about debt levies.
    - HB 186 – intention was to say related values should not increase more than inflation
        - Apply the inflation rate at the taxing district to come up with a negative rate
        - Treasurer's Office has delayed the collection due date to August 12 2026
            - 100% due to the timing of getting software updated to be able to send out tax bills
        - Modified the amount of appreciation that real estate can have by adjusting a tax rate
        - Going forward created increase in owner occupancy credit

        - Over the next 4 years additional 2.88% credit with a total credit of 15.38% at the end of the period
- There are a number of things going on at the state level, which both Andrea Weaver and Andrew Smarra are involved with
- HB 355 has many challenges
    - Discussion on challenges with this house bill
- Questions/Answers
    - Is the Budget Commission going to take into account the unknowns when looking at the carryovers
        - Short answer from Andrew Smarra, no. If your carryover is so much larger than actual expenditures or revenue, we want to know why. If there are reasons for the large carryover, that is fine. They want to know those reasons. And others the question is why are you holding onto money if you have no use for it?
    - David Phillips discussed the conflict of interest if the County Prosecutor represents the entity which remains to be seen how this will work out
- Andrea Weaver discusses changes/updates in her office
    - New appraisal company
    - Upgrading to a new CAMA system

Andrew Smarra, Treasurer, closed the meeting

ATTEST: Andrea Weaver, AW

Andrea Weaver, Auditor
Budget Commission Secretary