

April 13, 2026

The Union County Budget Commission met on the above date at 9:02am, 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 Hamilton, CFO Union County Health Department  
Amy Wesley, Chief Accounting Officer

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: Andrew Smarra, Treasurer

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

Recap of HB309 and what it does, no 'shall', but 'may' discuss reasoning for having levies that entities currently do, which generate their revenue. The intent of the legislature is to ensure that the public monies, that are levy generated, are needed by the entity. The Budget Commission had asked for a narrative from entities to explain their carryover balances.

Discussion of the disclosure documents that the Budget Commission had requested at the previous meeting, for the entities to send in.

- ~**Health Department** – grants are beginning to be applied for after the funding period has started, per Amy Hamilton this is the 'new' normal. This is troublesome to the Health Department (Federal > down to a state problem)
- ~The levy dollars are used to 'fill-in' the gaps
- ~currently have approximately 1 year of revenue carryover funds that could be utilized for expenses for operations
- ~Revenues consist of 3 parts – levies, fees, grants. If grants were to disappear altogether, and levies disappear, the department has enough in carryover for approximately 1 year of operations
- ~Grant dollars are coming down
- ~ **Claibourne Township** – Approximately \$406,000 carryover
- ~carryover usage interested in expanding the cemetery
- ~80% of the Trustee salary come out of gas tax
- ~Don't get a lot of money, but are sitting on a bit of money
- ~considering the use of a capital projects reserve fund – need to spend in 10 years, with a specific purpose
- ~no longer have the ARPA fund

~**Darby Township** – also have a cemetery, which is a huge revenue differential between the amount Claibourne Township collects vs Darby Township

~The Budget Commission wants to see actual expenditures (2024, 2025, and current) to be able to accurately decipher what is happening with the budget narratives

~**Jerome Township** – discussion about debt levy to keep up with the existing fire building and building another one

~Township Hall renovation budgeted \$1.2 million

~Community Center budgeted \$2.5 million

~If the Budget Commission is going to try to take any actions on these narratives, they need to see the actual expenditures, along with the narratives

Discussion of potential lawsuits from school districts regarding the changes to the Budget Commission

~School district, up in Northern Ohio, is pushing back against recommendations given by the Budget Commission in saying that the Budget Commission is not a judicial entity, it is an administrative function

~There is no percentage in the bill to say a certain percentage of carryover is too much, it is up to the Budget Commission

~This Budget Commission is unaware of the happenings of the Budget Commission in this school district to warrant the lawsuit

~In our case, the Budget Commission wants to know the amount of money you have in savings, and what are you going to do with it

~For the Budget Commission to do its job responsibly, they need to see actual expenditures

~School districts will fight to keep every dollar

~City of Marysville has not provided a narrative as of the date of this meeting

~Can do a public records request to see where all the City TIF revenue is spent

~If entities don't provide their budget documents in a timely manner, the Budget Commission is allowed to withhold property tax dollars

~Discussion of Unionville Center- carryover narrative

~Recovered some, not all, of the funds that were stolen by a prior fiscal officer of the entity

~Discussion of reaching out to AOS for best practices on this new Budget Commission legislation, and knowing if AOS has an idea of a percentage of carryover they are going to be using, or looking for.

~Is there a uniform way of going about this

~Asking an entity what they are spending money on, or saving money for, are legitimate questions

~Discussion of the 5 bills that go into effect during the next update

~not the amount of the millage, but the amount of revenue generated by the millage

~Presumably to say that when, in an update year, values will probably go up, to look at the revenue generated during the reveal year, compared to the year before

~Can only increase by the rate of inflation

- ~Doesn't affect Union County until 2028
- ~If millage is reduced by the Budget Commission, it is 'protected' and cannot be given away. This is a year-to-year process. It is a temporary reduction.
- ~If an entity didn't exist in 1933, they never received guaranteed minimum (example North Union LSD did not exist in 1933)
- ~Other entities had to agree to 'give up' millage for the school to have a fixed amount
- ~North Union LSD gave up inside millage to Claibourne Township because they were at the 20 mill floor, but with the new legislation proposed of eliminating the 20 mill floor, which the Budget Commission doesn't think they will go through with eliminating it altogether but definitely a point of discussion
- ~Starting in TY26, emergency levies, fixed sum levies NOT debt levies will be part of the calculation of the 20 mill floor

~Discussion of Acconia, Solar Company

- ~Received the Dept of Development approval (sent notice end of February 2026)
- ~01/01/25
- ~Have to pay the whole amount in July
- ~We need to send them a bill for the whole year

~Discussion of going through owner-occupancy credits to ensure they are truly owner occupied

- ~Auditor's Office does this every year

~Discussion of the next Budget Commission meeting June 8 in the Commissioner's Hearing Room, not BOR

- ~No plans to take any action at this meeting, simply educational
- ~Topics to include the 10mill (Weaver), how taxes are allocated based on how taxes are voted (Smarra), HB920 (Smarra), and any other topics the Budget Commission would like to present
- ~Possible topic of if property taxes being abolished (get on the ballot and passes), because all 88 counties, or nearly all 88 counties, have some kind of debt tied to their inside millage, the moment this passes, will debt holders file lawsuits? We can't vote not to pay. What would possibly happen with a 30 year bond? Today I'm paying and in 15 years someone is still paying the same amount I was paying. If it becomes default, it all becomes due. Who then is responsible for the debt? If we get rid of all local property taxes, the State would have all control. If the County needs a new school, it would be up to the State to move forward with that.

- ~Weaver will create an agenda for the next Budget Commission Meeting

- ~10 mill explanation
- ~How taxes are distributed, ie. Levies
- ~Explanation of HB920
- ~Q&A

Approval of the following:

- Amended Certificate of Total Amount From All Sources Available for CY2026
  - 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 townships:
  - Allen
  - Claibourne
  - Union
  - Washington
  - York
    - 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:
  - Milford Center
    - 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 entity:
  - Marysville Public Library
  - Plain City Public Library
  - Richwood-North Union Public Library
  - Northwestern Joint Fire District
  - Northern Union County Fire District
    - Accepted with no exceptions
      - Andrea Weaver, Auditor Y
      - David Phillips, Prosecutor Y
      - Andrew Smarra, Treasurer Y
- Amended Certificate of Total Amount From all Sources for FY26:
  - Marysville EVSD
    - Accepted with no exceptions
      - Andrea Weaver, Auditor Y
      - David Phillips, Prosecutor Y
      - Andrew Smarra, Treasurer Y

Andrea Weaver, Auditor, made a motion to close the meeting

Seconded by: Andrew Smarra, Treasurer

So moved: Andrea Weaver Y

David Phillips Y

Andrew Smarra Y

ATTEST:

Andrea Weaver  
Andrea Weaver, Auditor  
Budget Commission Secretary

*AW*

