

August 3, 2026

The Union County Budget Commission met on the above date at 9:01am, 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	Absent

Also present:

Amy Wesley, Chief Accounting Officer
Scott Maruniak, North Union LSD
Janell Alexander, Union County
Amy Hamilton, UCHD

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

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	N/A
- Official Certificate of Total Amount From All Sources Available for FY27 school districts:
 - Fairbanks LSD
 - Marysville EVSD
 - Accepted with no exceptions

Andrea Weaver, Auditor	Y
David Phillips, Prosecutor	Y
Andrew Smarra, Treasurer	N/A
- Amended (Final) Certificate of Total Amount From All Sources Available for FY26 school:
 - Fairbanks LSD
 - Marysville EVSD
 - North Union LSD
 - Accepted with no exceptions

Andrea Weaver, Auditor	Y
David Phillips, Prosecutor	Y
Andrew Smarra, Treasurer	N/A

~while reviewing the North Union LSD final amended certificate for FY26, Andrea Weaver asked about the variances. Scott Maruniak, Treasurer, indicated federal grants will fluctuate. Real estate taxes came in higher than anticipated. Amounts moving forward are anticipated to be lower, but will be receiving solar revenue to compensate. 1st year share will come with 2nd half settlement.

~while reviewing Fairbanks LSD final amended certificate, the School Treasurer had emailed regarding variances. It was noted conservative estimates had been used for the budget amounts.

~CY27 distribution of undivided local government funds presented to the Budget Commission as they were supplied by the Ohio Department of Taxation

~Updated 2026 Public Library funds presented to the Budget Commission as they were supplied by the Ohio Department of Taxation

~2027 Initial Public Library funds presented to the Budget Commission as they were supplied by the Ohio Department of Taxation

~discussion further on HB 309 and HB 129

- Designed to manage the floor
- Includes fixed sum levies, not debt
- Fewer schools will be at the floor, they will be over 20 mills
- DTE is doing the fixed sum calculation, the auditors are not
- When there is a fixed sum amount (for debt payments), Andrea does the calculation to get the amount needed (millage wise), but not everyone pays their taxes on-time, there is a delinquency factor, if determined needed 3.0 mills for the fix sum levy, Andrea will certify 3.05 (for example) for the delinquency factor.
- DTE will not do this fixed sum calculation the same way
- North Union LSD Treasurer said the only way it looks like to be able to raise money for school districts is to implement an income tax
- Solar money will help
- Won't see an increase in revenue for levies, just because there is an increase in values county wide
- DTE is asking for value without ponds and lakes to determine what the credit is based on
- Should be built into systems for 2026 payable in 2027
- There will be posts on Facebook regarding the bills
- Next Budget Commission meeting Oct. 5 9:00am
- Will present resolutions for upcoming levies at the Oct meeting
- Auditor adding the 20-mill report to the website
- Article on Ohio Bar about these changes
- Keeping minutes for these meetings
 - Need to review the record retention schedule for Budget Commission
- North Union LSD Treasurer asked if any feedback from community about the lower tax bills? No one has called saying thank you. All call asking about the credit and why it isn't lower.

David Phillips, Union County Prosecutor made a motion to close the meeting at 9:31am

Seconded by Andrea Weaver, Union County Auditor

ATTEST:



Andrea Weaver, Auditor

Budget Commission Secretary