

February 2, 2026

The Union County Budget Commission met on the above date at 9:04am, 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

Christy Bailey, Chief Budgetary Officer

Ryan Lee, Paris Township Fiscal Officer

Scott Maruniak, CFO Treasurer North Union LSD

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

- Approval of the alternate members
 - Samantha Hobbs, Assistant Prosecuting Attorney for David Phillips, Prosecutor
 - Kirby Robinson, Deputy Treasurer for Andrew Smarra, County Treasurer
 - Amy Wesley, Chief Accounting Officer for Andrea Weaver, County Auditor

David Phillips, Prosecutor, made a motion to accept the alternate members of the Budget Commission

Seconded by: Andrew Smarra, Treasurer

So moved: Andrea Weaver Y

David Phillips Y

Andrew Smarra Y

It was further noted that David Phillips, Prosecutor, if needed a County Commissioner can be made an alternate for his position on the Budget Commission.

Approval of the following:

- Union County Official Certificate of Total Amount From All Sources Available for CY2026
 - Union County
 - Airport
 - Council of Governments
 - Family & Children's First Council
 - Central Ohio Youth Center

- Health District
- Joint Recreation Board
- LUC Regional Planning Commission
- Soil & Water Conservation Grant
 - 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 CY2025
 - Union County Soil & Water
 - 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:
 - Darby
 - Dover – emailed to ask what plans there might be for the gas tax fund (unencumbered cash at 12/31/25 \$1,237,020.24)
 - Jackson – had COVID monies on certificate \$327.84. Fiscal Officer indicated these funds had been encumbered to purchase an item. The township received the invoice and it was less than original quote. The Fiscal Officer is reaching out to UAN to find out how to put the money in the encumbered column on the certificate.
 - Jerome
 - Liberty
 - Paris
 - Taylor
 - Accepted with no exceptions

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

~There was explanation of the temporary budget vs official (or permanent budget). All entities need appropriations, in place, at 1/1/XX to be able to spend money. If the entity is not 'ready' to pass permanent appropriations, they need to have temporary appropriations in place. On, or before January 30th, the entity needs to submit a Certificate of the Total Amount From All Sources For Expenditures and Balances, ORC 5705.36. If submitting temporary appropriations, permanent appropriations need to be approved and submitted by April 1.

~Andrew Smarra would like more background on gas tax money. What can it be spent on? What recourse does the Budget Commission have when the gas tax funds are getting bigger, with nothing being spent?

- Temporary Certificate of Total Amount From All Sources Available for CY2026 townships:
 - Allen
 - Claibourne
 - Union

- 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:
 - Richwood
 - Unionville Center
 - Accepted with no exceptions
 - Andrea Weaver, Auditor Y
 - David Phillips, Prosecutor Y
 - Andrew Smarra, Treasurer Y
- Temporary Certificate of Total Amount From All Sources Available for CY206 municipalities:
 - Milford Center
 - Accepted with no exceptions
 - Andrea Weaver, Auditor Y
 - David Phillips, Prosecutor Y
 - Andrew Smarra, Treasurer Y
- Temporary 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
 - 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 CY2026:
 - 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 for FY26:
 - Marysville EVSD
 - Fairbanks LSD
 - Accepted with no exceptions
 - Andrea Weaver, Auditor Y
 - David Phillips, Prosecutor Y
 - Andrew Smarra, Treasurer Y

- Discussion of the DTE27 (tax rate abstract) and making it a regular discussion at the December Budget Commission meetings moving forward

~Andrea Weaver explains what the DTE27 is, along with her process, every year, for the DTE27. If there are any changes to any levies, she needs to make corrections, and/or edits, in red pen, directly on the DTE27. Moving forward, Andrea Weaver will present the DTE27 to the Budget Commission and everyone can see any edits/markups that are being made.

~Andrew Smarra brought up the Marysville Exempted Village School's 5.5mill (outside) emergency levy. The Treasurer is seeking statutory guidance on this subject. When the levy was passed, the TIF districts, the City of Marysville is 'supposed' to get the new money. That was the agreement to not put an income tax levy on the ballot. Currently we are calculating rates based on what is not in exempted properties, all of the exempted properties are the TIFs and the City of Marysville is to get 100% of those funds. Should the effective rate be lower, since they are receiving extra monies (as the side agreement)? This question was posed to David Phillips, Prosecutor, for statutory guidance. Statutorily, should that count towards the fixed amount that they are supposed to collect? The City of Marysville had a side agreement, with the school district (MEVSD) that if you pass this 5.5mill levy, we will be good neighbors and any revenue derived from existing TIFS, that would normally go into the TIF fund, we will send to you. (MEVSD send to the City of Marysville) If the City of Marysville has an agreement with the school district, that the City of Marysville will make the school district 'whole' for the 5.5mill levy, the feeling of the Budget Commission is that this is an independent agreement between the 2 entities. The belief is that this agreement would not affect the rate calculation done by the County Auditor. The State of Ohio says TIFs are exempted properties. Can you use exempted value in this side agreement?

- Discussion of ORC 5705.281 Waiving Requirement of Adoption of Tax Budget
 - Email from Rick Hoffman on said topic

~The Budget Commission discussed the ability to request budget documents from entities, with the signing of waiving the tax budget. Andrea Weaver and David Phillips were both in agreement, saying you can ask for any budget documents, even with the waiver in place. The Budget Commission would like to work towards a standardized request for entities to know what to expect each year.

- 'Tax Budget' info sent from the following:
 - Marysville EVSD
 - North Union LSD

Andrea Weaver, Auditor, made a motion to accept the waiving of the tax budget for 2026

Seconded by: David Phillips, Prosecutor

So moved: Andrea Weaver Y

David Phillips Y

Andrew Smarra Y

~Discussion on the calendar of Budget Commission meetings for 2026

- April 13, 2026 9:00am in the BOR
- June 8, 2026 9:00am in the BOR – educational meeting
- August 3, 2026 9:00am in the BOR
- October 5, 2026 9:00am in the BOR
- December 7, 2026 9:00am in the BOR

~Would like to have an educational session, in a larger venue, annually, give testimony describing the functions of the taxes levied within the 10mill limitation, how taxes are allocated, fiscal impact of such taxes in light of tax exemptions from the reduction authorized under section 319.301 of the Ohio Revised Code.

- Discussion of DRAFT email to all political subdivisions
 - Timeline for budget documents
 - Percentage to be used to trigger a narrative regarding carryover balance exceeding 40% of a fund's annual appropriations

Andrea Weaver, Auditor, made a motion to accept the draft email to all political subdivisions, using the 40% as the baseline for the entities to create a narrative.

Seconded by: David Phillips, Prosecutor

So moved: Andrea Weaver Y

David Phillips Y

Andrew Smarra Y

- Discussion of HBs
 - 186
 - 309
 - 335

~David Phillips, Prosecutor left the meeting at 10:11am

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

Seconded by: Andrew Smarra, Treasurer

So moved: Andrea Weaver Y

David Phillips NA

Andrew Smarra Y

ATTEST:



Andrea Weaver, Auditor

Budget Commission Secretary

