REGULAR SESSION THURSDAY SEPTEMBER 18, 2025

The Board of Huron County Commissioners met this date in Regular Session. Roll being called found the following members present: Harry Brady and Tom Dunlap.

The following were also in attendance: Vickie Ziemba, Administrator/Clerk; Jon White, Resident; Patricia Didion, Resident; Madeline Anderson, Norwalk Ohio News; Jamin Anderson, Norwalk Ohio News; Roland Tkach, Huron County Auditor.

25-266

IN THE MATTER OF APPOINTMENT TO THE HURON COUNTY GROWTH PARTNERSHIP GOVERNING BOARD

Harry Brady moved the adoption of the following resolution:

WHEREAS, Pursuant to Resolution 24-197, the Board of Huron County Commissioners shall appoint a representative to the voting seat on the governing board of directors of Huron County Growth Partnership;

and

WHEREAS, Bradley R. Mesenburg has resigned from his position as commissioner leaving a vacancy on the Huron County Growth Partnership Governing Board and Tom Dunlap has been selected to fulfill his unexpired term for 2025;

now therefore

BE IT RESOLVED, that the Board of Huron County Commissioners hereby appoints Tom Dunlap to the Huron County Growth Partnership Governing Board for the remainder of 2025; and further

BE IT RESOLVED, that the foregoing resolution was adopted and all actions and deliberations of the Board of Commissioners of the County of Huron, Ohio, relating thereto were conducted in meetings open to the public, in compliance with all applicable legal requirements, including Section 121.22 of the Ohio Revised Code.

Tom Dunlap seconded the motion. The roll being called upon its adoption, the vote resulted as follows:

 $\begin{array}{l} Aye-Harry\ Brady\\ Aye-Tom\ Dunlap \end{array}$

IN THE MATTER OF TRAVEL

Harry Brady moved to approve the following travel request this day. Tom Dunlap seconded the motion. The roll being called upon its adoption, the vote resulted as follows:

Aye – Harry Brady Aye – Tom Dunlap

Joel Riedy, IT, to Logan Ohio on October 2, 2025 for HB 96 cybersecurity education and compliance.

SIGNINGS-None

At 9:04 a.m. Public comment - None

At 9:15 a.m. Auditor Roland Tkach:

Homestead exemption and House Bill 96 – Mr. Tkach did the calculations for the residents of Norwalk, in Norwalk there are 990 homestead exempted properties. In Huron County the total is \$4,050.00. If you look at the Norwalk Schools there \$1,182.00 If you look at the Ehove school district there is \$2,789.00 and the Huron County Health Department there is \$3,863.00, the reason why that number is different is because the City of Bellevue is not in the health district. This is for a resident in Norwalk the amount that they saved in homestead was \$429.34, which was reimbursed by the state of Ohio. When he calculates the revenue, that number does include the rollbacks. For every levy that a Norwalk tax payer would look at there is how much the savings is. The general fund to the City of Norwalk is \$23.52. The inside millage to the general fund is 2.40 the other portion of the inside millage goes to the fireman's fund and the police pension; those tax rates never change so the inside millage to the city is 3. If you were to enact a piggy back homestead by levy it shows how much it would be shorted, the total for the City of Norwalk would be \$47,639, the county would be \$83,350, MHAS \$12,312, Huron County board of DD would lose \$109,723; 911 \$13690; Senior center \$10,370; Norwalk Schools would be \$327,390; Ehove 118,725; and the health department \$19,392.00. In this scenario the total loss would \$742,591. The total amount of the homestead rollback throughout the county was 1.5 million, this is only a snippet. The premise was to see how this would effect a Norwalk City resident. Mr. Dunlap said asked where they are at with this. Mr. Tkach said the Ohio legislature allows county commissioners to cut revenue from other entities without ever potentially hearing their story. This is a huge shift from the way it always has been that if the state

wants to give tax relief the state pays for it. Mr. Dunlap said from what he understands from House Bill 96 they are still going to give the initial back. Mr. Tkach said the homestead exemption has not changed for the state, this is only an option per county. According to bulletin 2025-10 that the CCAO has put out had this information. If you do nothing the state still has the homestead exemption. Mr. Brady said for homeowner in Norwalk on \$100,000 valuation it was a piggyback put in what is the savings amount or average? Mr. Tkach stated \$429.34, homestead exemption is \$28,000 off the market value, regardless of what the house is worth. If you want to know about the 2.5% rollback that is more completed because it depends on how much a house is worth. They did run one number on that. Mr. Dunlap stated the senior citizen owned a 100,000 they would get \$429.34 back. This is a significant savings. Mr. Tkach said for the 2.5% the only number he has to the Norwalk Schools, that would cut \$244,457.00. Homestead exemption has not changed for the state.

	DTE - 46		
	Tax Year 2023	Tax Year 2024	
Schools	Pay 2024	Pay 2025	
Bellevue	18.800699	16.857867	1.942832
Edison	19.910262	16.241733	3.668529
Buckeye Central	21.046539	15.891260	5.155279
Monroeville	19.978190	15.958116	4.020074
New London	19.958612	15.612570	4.343550
Norwalk City	19.988992	16.677941	3.311051
South Central	20.083379	15.491279	4.592100
Wellington	19.995968	15.806138	4.189830
Western Reserve	19.996890	15.910130	4.086760
Willard City	19.968697	16.162295	3.806402

Mr. Tkach reported on 20-mil floors pertaining to school district tax. He referenced a sheet passed out to the board. If the legislature would back off, they could be looking at tax cuts everywhere. Mr. Brady said this isn't just one school district its all school districts in Ohio. Mr., Tkach said he doesn't know how to make this fair for everyone in the state but he thinks it could be the 20-mil floor with schools. Mr. Dunlap stated they are talking to other counties to see if this is a viable option and seeing what they can do.

Mr. Tkach reported on the status of sales tax, revenue and expense for the county.

		YTD		Budget			YTD					
January February March April May June July August Septembe October November		317 3,449, 285 5,094, 145 7,062, 206 8,548, 626 10,607, 221 12,299, 582 14,472,	962 18.56% 108 22.96% 314 27.79% 941 34.49% 162 39.98%		8% 18% 25% 33% 42% 50% 58% 67% 75% 83% 92% 100%	1,597,15 1,740,10 4,046,11 1,453,15 1,638,99 1,743,96 3,514,49	7 3,337,25 7,383,37 7 8,836,53 5 10,475,22 3 12,219,18 3 13,608,85 7 17,322,34	37.22% 2 44,54% 52.80% 61.60% 69,61%				
2025 Bud Estimate	Interm 10,400	Final 000 10,920,		Cash be	lance Jan 1st 2i	19,835,99 25 12,363,53						
	18,291 28,691				Emcumb Carry ove	1,433,32 10,920,20						
	ber balance				Ending CASH Balance	Last Day Aug 2025 Aug 2024 Difference	15,214,131 13,886,378 1,327,760					
Carry Ove	er January 1st	2004	2005 330 1,885,820 2	2006 20 1,241,974 2,0	07 2008 108,067 1,759,21	2009 1 790,715	2010 869,919	2011 1,575,470				
2012 1,715	2013 ,959 2,084,	2014 842 2,239,	2015 349 2,518,028 3	2016 20 ,678,425 4,0	17 2018 44,098 4,689,02	2019 8 4,684,386	2020 4,887,262	2021 7,361,579				
2022 8,399,71	2023 6,495,08	2024 9,300,40	2025 7 10,920,206									
. Huron County General Fund Cash Balance on the last day of the month.												
January 2,119,566 2,566,641 3,562,561 4,305,862 2,482,569 4,562,562 3,562,562 4,562,56												
Carry	Revenue											
JAN FEB MAR APRIL MAY JUNE JULY AUG SEPT OCT NOV DEC	4,684,386 2019 1,021,619 1,387,630 3,106,327 1,174,789 1,308,495 1,297,793 2,088,745 1,553,430 1,252,383 1,064,215 1,237,747 1,213,299 17,706,477	4,887,262 2020 1,031,752 1,493,257 2,800,155 1,218,977 1,275,927 1,140,024 2,114,270 1,347,076 1,596,974 1,167,991 838,785 3,766,825 19,792,023	2021 1,207,337 1,906,568 2,863,735 1,452,011 1,486,001 1,513,885 2,397,336 1,784,605 1,432,341 1,296,300 1,397,911 1,324,732	8,399,791 2022 1,278,315 1,222,542 3,058,982 1,062,849 1,370,002 1,600,477 2,479,030 1,812,446 1,272,523 1,369,576 1,590,834 1,448,511	6,495,089 2023 1,456,691 1,953,059 3,184,032 1,584,773 1,727,472 1,673,695 2,563,821 1,951,447 1,552,537 1,533,609 1,943,148 1,750,388 22,874,679	1,752,405 1,581,854 1,629,748 1,646,653	2025 1,597,150 1,740,107 4,046,117 1,453,157 1,638,695 1,743,956 1,589,668	3,337,257 7,383,375 8,836,532 10,475,227 12,219,184 13,808,852 17,322,349	8.05% 16.82% 37.22% 44.54% 52.90% 61.60% 69.61% 87.32%	8% 16% 25% 33% 42% 50% 58% 67% 75% 83% 92% 100%	January February March April May June July August Septembe October November December	6,582,582 5,862,112 6,235,172 6,771,397 7,098,519 7,220,230 7,860,085 8,302,206 8,194,933 8,891,094 3,936,377 7,701,502 6,443,503 8,681,044 7,471,228 7,373,047 3,856,016 8,481,933 9,102,727 9,011,344,978,943 9,336,377 8,755,000 6,955,037 7,496,310 8,101,587 8,416,052 8,674,439 9,266,201 9,986,008 8,850,695 10,553,760 9,886,208
Est Re Over E	14,664,673 20.74%	15,367,639 28.79%	15,044,476 33.35%	15,701,593 24.61%	16,425,380 39.26%	17,119,445 37.30%	19,835,997				F21	6,889,500 6,480,000 6,900,000 7,200,000 7,700,000 8,100,000 8,200,000 8,600,000 8,850,000 9,000,000
Expe	17,014,374	17,668,651	18,773,486	21,092,490	20,002,554						January February	2019 2020 2021 2022 2023 2024 2025 % of Est \$ Spant 773,381 623,960 694,892 1,041,172 1,079,089 1,088,821 1,164,851 10,89% 6% OCT 1,000,827 1,170,700 161,270 2,089,827 2,176,785 2,180,124 1,068,881 2,222,842 20,21% 10% NOV
EST Carry O Budget	14,664,673 4,684,386 19,349,059	15,199,638 4,887,262 20,086,900 15,367,639 4,887,262 20,254,901	7,361,579 22,406,055	8,399,791	16,245,380 6,495,089 22,740,469 Interm 16,161,598 6,000,000 22,161,598	26,419,852 Interm 16,853,511 8,000,000	19,835,997 10,920,206 30,756,203 Interm 18,291,221 10,400,000 28,691,221				March April May June July August September October November December	2-49/17/0 2/80/2/80 2/64-18/8 3-154-67*2 3/80-691 3/87-991 12/39/82 3/48/30-91 3/48/30-9

REGULAR SESSION THURSDAY **SEPTEMBER 18, 2025**

Huron County Statement of Cash Position with MTD Totals

	1/1/2025 to 8/31/2025 : 001 to 001								ve Accounts: No eak on Fund: No
Fund	Description	Beginning Balance	Net Revenue MTD	Net Revenue YTD	Net Expenses MTD	Net Expenses YTD	Unexpended Balance	Encumbrance YTD	Ending Balance
001	General Fund	\$12,363,534.13	\$3,514,497.21	\$17,323,349.27	\$2,173,582.28	\$14,472,745,11	\$15,214,138.29	\$4,882,513,68	\$10,331,624,61
Grand	Total:	\$12,363,534.13	\$3,514,497.21	\$17,323,349.27	\$2,173,582.28	\$14,472,745.11	\$15,214,138.29	\$4,882,513.68	\$10,331,624,61

Mr. Tkach reported the 27th pay will be in 2026. There is a fund that was set up and the commissioners have put money into for this purpose. The last payroll was \$495,000. The amount needed will be determined once the commissioners set the 2026 raises. Once the amount is determined the board can transfer the amount into the general fund. The 27th pay happens every 11 years and encourages the board to continue to set money aside for the next 27th pay.

OLD BUSINESS/NEW BUSINESS – No Updates

At 9:40 a.m. Harry Brady moved to adjourn. Tom Dunlap seconded the motion. The meeting stood adjourned.

IN THE MATTER OF CERTIFICATION

The Clerk to the Board does hereby attest that the foregoing is a true and correct record of all actions taken by the Board of Huron County Commissioners on September 18, 2025.

IN THE MATTER OF ADJOURNING

The meeting was called to order at 9:00 a.m. With no further business to come before the Board, the meeting was adjourned at 9:40 a.m.

Signatures on File