

RECORD OF LEGISLATION

No. 12-90-2025

Passed 12-2, 20 25

AN ORDINANCE ESTABLISHING A SPECIAL REVENUE FUND KNOWN AS THE "FIRE DEPARTMENT 0.4% INCOME TAX FUND 231" AND DECLARING AN EMERGENCY.

WHEREAS, in accordance with requirements established by the Auditor of the State of Ohio for compliance with the Ohio Revised Code Section 5705.0(D), the need exists to create a special revenue fund to account for the related revenues and expenditures to the extent the City of Circleville has received benefit from the income tax levy passed on November 4, 2025.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CIRCLEVILLE, COUNTY OF PICKAWAY, STATE OF OHIO AS FOLLOWS:

SECTION I: There is hereby established a special revenue fund to be known as the "Fire Department 0.4% Income Tax Fund 231" under the provisions of Section 5705.09(D) of the Ohio Revised Code. The necessity for establishing a Fire Department 0.4% Income Tax Fund 231 is to provide for the accounting of revenues received from the collection of municipal income tax monies generated by the November 4, 2025, income tax levy and of expenditures for operating and maintaining the fire department. Initial funding for this special revenue fund will be received from the collection of municipal income taxes starting on January 1, 2026.

SECTION II. That this ordinance is hereby declared an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the citizens of the City of Circleville, Ohio; the reason for the emergency being the need to comply with procedural changes set forth by the Ohio Revised Code 5705.09(D) concerning a special revenue fund for voter approved levy receipts, without undue delay, so that this ordinance shall take effect and be in force from and after its passage and approval by the Mayor.

PASSED: 12-2-2025
DATE

Baugh D. Kelle
PRESIDENT OF COUNCIL

ATTEST: Mary J. Mc
CLERK OF COUNCIL

APPROVED: 12-2-2025
DATE

Michael G. Denton
MAYOR

APPROVED AS FORM:

Kendra C. Kinney
KENDRA C. KINNEY - LAW DIRECTOR