

CIRCLEVILLE FINANCE COMMITTEE MINUTES 6/18/2026

Circleville City Finance Committee convened in City Council Chambers, 127 South Court St. 2nd floor, Circleville, OH. on Thursday June 18, 2026, at 5:30 p.m. Members Present: Chair Katie Logan Hedges, John Moats and Clerk Melissa Burns. Absent members: Tom Duvall. Invited guests present: Auditor Mark Bidwell.

Hedges called the Meeting to Order at 5:30 p.m.

Moats motioned to approve the Finance Committee minutes from May 19, 2026. Hedges seconded. Motion carried.

New Business:

a) ADOPTING THE BUDGET OF THE CITY OF CIRCLEVILLE, OHIO FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2027, AND SUBMITTING THE SAME TO THE COUNTY AUDITOR.

DISCUSSION: Bidwell stated this is the annual Tax Budget for the City and includes all estimated revenues for 2027 in the General Fund. He noted that the Resolution provides a broad estimate of expenses for 2027. Bidwell estimated total tax revenue for 2027 at \$9,575,000. He highlighted that the budget accounts for a \$500,000 increase in expenses related to the railroad grade separation project and a \$1,000,000 decrease in personnel services due to the recent tax levy passing. Bidwell anticipates a \$2,430,000 carryover into 2028. He added that total estimated revenue for 2027, including General and Enterprise Funds, is \$35,042,253.87, which includes a \$15,584,000 carryover from 2026.

MOTION-ROLL CALL-VOTE: Moats motioned to forward the Ordinance to the Council meeting on July 7, 2026, with a recommendation for passage. Hedges seconded. (2 Yeas - 0 Nays) Motion carried.

b) A RESOLUTION AUTHORIZING TRANSFERS OF FUNDS, AND DECLARING AN EMERGENCY.

DISCUSSION: Hedges stated this Resolution was recommended as a best practice by the State Auditor. Bidwell explained that after recent training, it was clarified that all fund-to-fund transfers must be formally approved by Council. Previously, transfers were simply acknowledged as needed throughout the year. This resolution covers all 2026 fund-to-fund transfers, which include:

- \$50,000 from the General Fund (101) to the Compensated Absences Fund (210)
- \$350,000 from the Waterworks Operating Fund (808) to the Waterworks Improvement & Extension Fund (819)
- \$100,000 from the Waterworks Operating Fund (808) to the Waterworks GO Bond Retirement Fund (821)
- \$1,350,000 from the Waterworks Operating Fund (808) to the Water Plant Rehabilitation Fund (838)
- \$2,000,000 from the Sanitary Sewer Operating Fund (909) to the Sewage Disposal Debt Fund (933)
- \$150,000 from the Sanitary Sewer Operating Fund (909) to the Replacement Fund (933)

Bidwell noted a typo on his exhibit for the \$1.35 million transfer from Fund 808 to Fund 838 (listed as \$13.5 million). He will correct the exhibit.

MOTION-ROLL CALL-VOTE: Moats motioned to forward the Ordinance to the Council meeting on July 7, 2026, with a recommendation for passage. Hedges seconded. (2 Yeas - 0 Nays) Motion carried.

c) AN ORDINANCE AMENDING THE ANNUAL APPROPRIATION ORDINANCE IN THE GENERAL FUND 101 CAPITAL IMPROVEMENT .4% INCOME TAX FUND 206 AND WATERWORKS IMPROVEMENT & EXTENSION FUND 819 OF THE CITY OF CIRCLEVILLE.

DISCUSSION: Hedges stated this is the fourth housekeeping Ordinance of the year, totaling \$380,321.01. The majority of the funds (\$328,671.01) are pass-through OWDA funds for work on Walnut Street. Other items include \$16,650 from an OPWC Clean Ohio Grant for park improvements, \$25,000 for the Uptown pledge, and \$10,000 for additional legal services.

MOTION-ROLL CALL-VOTE: Moats motioned to forward the Ordinance to the Council meeting on July 7, 2026, with a recommendation for passage. Hedges seconded. (2 Yeas - 0 Nays) Motion carried.

Old/Other Business: None.

Moats motioned to adjourn the Finance Committee Meeting at 5:51 p.m. Hedges seconded. Motion carried.

Minutes prepared by: Melissa Burns, Clerk of Council.