

**RESOLUTION 2018-18**

**A RESOLUTION ESTABLISHING A NEW SPECIAL REVENUE FUND 2912 FOR THE VILLAGE OF HIRAM AND DECLARING AN EMERGENCY.**

**WHEREAS**, the Village of Hiram passed Resolution 2014-06 to place on the ballot an additional 3 mill property tax levy outside the ten-mill limitation for Fire Fighting Purposes for a continuing period of time, commencing in 2015, first due in calendar year 2016; and

**WHEREAS**, upon successful passage of the tax levy, the Fiscal Officer receipted the levy proceeds into the General Fund in its own fund line item for fire operations due to the current Fire Department operations deriving out of the General Fund account; and

**WHEREAS**, during the Village's 2018 audit covering years 2016-2017, the Auditors determined the additional property tax levy funds should be placed in their own Special Revenue Fund; and

**WHEREAS**, Ohio Revised Code Section 5705.09(D) authorizes the establishment of a Special Revenue Fund to account for a special levy whose use is restricted to a particular purpose.

**NOW, THEREFORE, BE IT RESOLVED**, by the Council of the Village of Hiram, Portage County, Ohio, two thirds or more of the members elected thereto concurring, that:

**SECTION 1:** The Fiscal Officer of the Village of Hiram shall establish the following Special Revenue Fund: Fire Department Levy using Fund number **2912**.

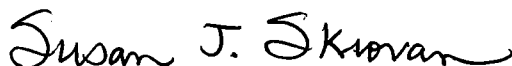
**SECTION 2:** It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council and that all the deliberations of the Council and any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements including 121.22 of the Ohio Revised Code of the State of Ohio.

**SECTION 3:** This Resolution is hereby declared to be an emergency measure, for the reason that it is necessary to have a fund in place to receive and disburse funds derived from the Fire Fighting Purposes levy for the Hiram Village Fire Department, and shall become effective immediately upon its passage by at least two-thirds of the members elected to the Hiram Village Council.

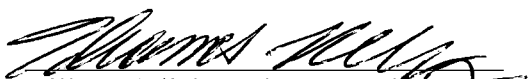
PASSED IN COUNCIL as an emergency this 12th day of June, 2018

  
Mayor Lou Bertrand

ATTEST:

  
Fiscal Officer Susan J. Skrovan

APPROVED AS TO FORM:

  
Village Solicitor Thomas Reitz