

ORDINANCE NO. 2026 - 35

AN ORDINANCE RETROACTIVELY ESTABLISHING THE 2406 SIDEWALK ASSESSMENT FUND & 9204 JEDD REVENUE DISTRIBUTION TO NORTH BALTIMORE FUND AND DECLARING AN EMERGENCY

WHEREAS, Ohio Revised Code § 5705.09 requires the legislative authority of a municipal corporation to establish funds necessary to properly account for public monies; and

WHEREAS, the 2406 & 9204 Fund was previously created administratively for the purpose of accounting for Sidewalk Assessment Funds & JEDD Revenue to North Baltimore but was not formally established by ordinance as required by law; and

WHEREAS, the Council finds it necessary and in the best interest of the municipality to retroactively authorize and establish said fund to ensure compliance with the Ohio Revised Code, the Ohio Administrative Code, and Auditor of State requirements;

WHEREAS, the Auditor of State requires that revenues restricted, committed, or otherwise designated for specific purposes be accounted for in separate funds to ensure compliance with state law and audit standards; and

WHEREAS, the Village of North Baltimore desires to establish a new fund to properly segregate, track, and report the financial activity associated with Sidewalk Assessments and JEDD Distributions to North Baltimore;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF NORTH BALTIMORE, OHIO:

Section 1. Establishment of Fund.

There is hereby created the Sidewalk Assessment Fund, a special revenue fund, pursuant to Ohio Revised Code § 5705.09(F), for the purpose of accounting for Sidewalk Tax Assessment Revenue.

There is hereby created the JEDD Distributions to North Baltimore Fund, a special revenue fund, pursuant to Ohio Revised Code § 5705.09(F), for the purpose of accounting for JEDD Revenue to North Baltimore.

Section 2. Purpose of Fund.

The purpose of the Sidewalk Assessment Fund is to receive, hold, and expend monies restricted or designated for Village Wide Sidewalk Upkeep including but not limited to:

- **Constructing Sidewalks;**
- **Repairing/ Replacing Sidewalks;**
- **And any other revenues legally required or permitted to be used for this purpose.**

The purpose of the JEDD Distributions to North Baltimore Fund is to receive, hold, and expend monies restricted or designated for North Baltimore's Share of JEDD Revenues for any lawful purpose, including but not limited to expenses related to the District and its purposes.

Section 3. Deposits Into the Fund.

The following revenues shall be deposited into the 2406 Sidewalk Assessment Fund:

- **Grants, tax assessments, reimbursements, or awards restricted for Sidewalks**
- **Transfers from other funds as authorized by Ohio Revised Code § 5705.14–5705.16;**
- **Any other monies lawfully designated for this purpose.**

The following revenues shall be deposited into the 9204 JEDD Revenues 30% to North Baltimore Fund:

- District Income Tax Collections for the Joint Economic Development District
- Transfers from other funds as authorized by Ohio Revised Code § 5705.14–5705.16;
- Any other monies lawfully designated for this purpose.

Section 4. Expenditures From the Fund.

Monies in the 2406 Sidewalk Assessment Fund shall be used solely for Village Wide Sidewalk Upkeep and expenditures shall comply with all applicable provisions of the Ohio Revised Code, the Ohio Administrative Code, and Auditor of State requirements.

Monies in the JEDD Revenues to North Baltimore Fund shall be used solely for lawful purposes related to the District, and expenditures shall comply with all applicable provisions of the Ohio Revised Code, the Ohio Administrative Code, and Auditor of State requirements.

Section 5. Accounting and Reporting.

The Fiscal Officer shall maintain the 2406 Sidewalk Assessment Fund & 9204 JEDD Revenues to North Baltimore Fund in accordance with:

- Ohio Revised Code Chapter 5705;
- Ohio Administrative Code 117;
- Auditor of State Uniform Accounting Network (UAN) standards;
- All applicable grant or regulatory requirements.

Section 6. Fund Balance and Carryover.

Any unexpended balance in the 2406 Sidewalk Assessment Fund & 9204 JEDD Revenues to North Baltimore Fund shall carry forward from year to year and remain dedicated to the purposes stated herein until lawfully expended or until Council acts to close the fund in accordance with Ohio Revised Code § 5705.14.

Section 7. Emergency Clause.

This ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety of the Village of North Baltimore, and for the proper accounting of public funds. This ordinance shall therefore take effect immediately upon passage.

The motion to adopt the foregoing Ordinance was moved by Member _____ and seconded by Member _____.

EMERGENCY CLAUSE VOTE

VOTE ON FINAL ADOPTION

YEAS _____ NAYS _____

YEAS _____ NAYS _____

ADOPTED AND EFFECTIVE the _____th day of October, 2026.

Dee Hefner, President of Council

Aaron Patterson, Mayor

Attest:

Mason Davis, Clerk of Council