

**ORDINANCE NO. 2021-45**

Introduced by Mark Claus

**AN ORDINANCE AMENDING ORDINANCE NO. 2020-34, ADOPTED DECEMBER 8, 2020, TO PROVIDE FOR SUPPLEMENTAL APPROPRIATIONS FROM THE GENERAL FUND AND OTHER FUNDING SOURCES, AN INCREASE IN ESTIMATED RESOURCES, AND CASH TRANSFERS BETWEEN FUNDS, AND DECLARING AN EMERGENCY.**

**WHEREAS**, pursuant to Ordinance No. 2020-34, adopted December 8, 2020, Huron City Council adopted the annual budget for the fiscal year ending December 31, 2021 for the operations of all City departments and offices; and

**WHEREAS**, Council has established various funds for the financial operation of the City, and through the current fiscal year certain funds have been determined to have insufficient funds and certain funds have been determined to have excess funds; and

**WHEREAS**, it is necessary to amend the budget to reflect appropriation transfers, supplemental appropriations and an increased in estimated resources, and to approve cash transfers between funds to accommodate the operational needs of certain City departments and offices and to assure all funds of the City are in proper balance.

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF HURON, OHIO:**

**SECTION 1.** That Exhibit "A" of Ordinance No. 2020-34, adopted on the December 8, 2020, as amended by Ordinance No. 2021-2 adopted on January 26, 2021, as amended by Ordinance No. 2021-10 adopted on March 9, 2021, as amended by Ordinance No. 2021-11 adopted on April 13, 2021, as amended by Ordinance No. 2021-17 adopted on April 27, 2021, as amended by Ordinance 2021-20 adopted on June 22, 2021, as amended by Ordinance No. 2021-28 adopted on July 27, 2021, as amended by Ordinance No. 2021-34 adopted on September 14, 2021, as amended by Ordinance No. 37-2021 adopted on October 26, 2021, and as amended by Ordinance No. 2021-40 adopted on November 23, 2021, is hereby amended to provide for supplemental appropriations, appropriation transfers, an increase in estimated resources, and to make cash transfers between funds as to each fund set forth in Exhibit "A" attached hereto and made a part hereof.

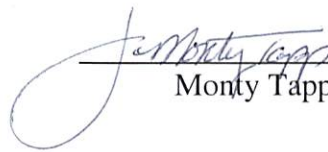
**SECTION 2.** That the Director of Finance and the City Manager are hereby authorized to expend the funds herein appropriated for the purpose of paying the operating expenses of the City for the fiscal year ending December 31, 2021, and to make the necessary entries on the accounting records of the City to reflect the appropriations and expenditures herein authorized, and to make cash transfers between and among those certain funds of the City to properly balance the various funds of the City.

**SECTION 3.** That it is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this 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 O.R.C. §121.22.

**SECTION 4.** That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, safety and general welfare of the residents and for the further reason that this Ordinance shall become immediately effective to fund the operations of the City of Huron; additionally, in accordance with Section 3.06 of the Charter of the City of Huron, appropriation ordinances shall take effect immediately.

**WHEREFORE** this Ordinance shall take effect immediately upon its adoption.

  
\_\_\_\_\_  
Monty Tapp, Mayor

ATTEST:   
\_\_\_\_\_  
Clerk of Council

ADOPTED: 14 DEC 2021.



CITY OF HURON  
 SUPPLEMENTAL APPROPRIATIONS, BUDGET TRANSFERS, CASH TRANSFERS, AND ESTIMATED RESOURCES  
 SUMMARY SHEET

DATE: 12/14/2021  
 ORDINANCE: 2021-45

**Appropriation Measure**

**Reason for Appropriation Measure**

The following appropriation measures are necessary to properly budget for and clean up annual appropriations as the City nears the end of the fiscal year. Supplemental budget items to note include increases to cash transfer budgets to accommodate year end cash transfers between funds for the payroll stabilization fund and garbage fund. Economic development activities, marine patrol grant, building permits, and budget for the 27th pay of 2021 also need additional appropriations. The reduction in the transfer budget of \$120,000 is related to the Garbage Fund. Only \$75,000 is being transferred from the General Fund, which was initially budgeted at a higher amount. Most of this supplemental appropriations are offset by an increase in estimated resources, such as budgeted cash transfers and building permits.

The increases in estimated resources is mostly due to transfers into the payroll stabilization and garbage funds. Building permit revenue and bed tax revenue currently exceed budgeted revenue, therefore, an increase in estimated resources is warranted.

In accordance with the Ohio Revised Code, Council must approve supplemental appropriations, budget transfers above the City's legal level of control, and amendments to estimated resources. **The net impact on the budget is +\$85,355. All funds have sufficient fund balance to make these budget adjustments**

**APPROPRIATION MEASURE**

Fund Name	Fund Number	Department/Activity	Object Level	Increase/(Decrease) Amount
GENERAL FUND	110	Transfers	Transfers Out	\$ 50,000.00
GENERAL FUND	110	Building/Zoning	Other Expenses	\$ 50,000.00
GENERAL FUND	110	Admin. Support	Other Expenses	\$ 10,000.00
GENERAL FUND	110	Transfers	Transfers Out	\$ (120,000.00)
MARINE PATROL FUND	225	Police	Other Expenses	\$ 2,000.00
ECONOMIC DEVELOPMENT FUND	277	Econ. Dev.	Other Expenses	\$ 15,000.00
GO DEBT RETIREMENT	301	Debt	Other Expenses	\$ 500.00
EMPLOYEE BENEFIT GENERAL	298	General Admin.	Personnel Services	\$ 20,000.00
EMPLOYEE BENEFIT WATER	299	Water	Personnel Services	\$ 20,000.00
WATER DEBT SVC FUND	602	Water	Other Expenses	\$ 15,000.00
WATER FUND	604	Water	Transfers Out	\$ 50,000.00

**NET IMPACT ON TOTAL APPROPRIATIONS \$ 112,500**

**ESTIMATED RESOURCES AMENDMENT**

Fund	Fund - Account #	Account Description	Increase/(Decrease) Amount
PARKS FUND	208-0015-44100	Petty Cash	\$ 315.00
RECREATION FUND	209-0015-44100	Petty Cash	\$ 40.00
GENERAL FUND	110-0007-41651	Building Permits	\$ 57,500.00
GENERAL FUND	110-0006-41506	Bed Tax	\$ 40,000.00
EMPLOYEE BENEFIT GENERAL	298-0012-49110	Transfer From General Fund	\$ 50,000.00
EMPLOYEE BENEFIT WATER	299-0012-49604	Transfer From Water Fund	\$ 50,000.00

**NET IMPACT ON TOTAL EST. RESOURCES** \$ 197,855

**Net Overall Impact to Budget** \$ **85,355**

**Cash Transfer between Funds**

**Reason for Cash Transfer:**

The following cash transfers are necessary to accommodate the following activities:

Transfers to employee benefit reserves (payroll stabilization) to for the 27th pay in 2021 and reserve for potential termination payouts, and, Transfer to the Garbage Fund, as budgeted, to provide sufficient funds through the rest of the Republic Services Contract, expiring June 2022.

**CASH TRANSFER FROM:**

Fund Name	Fund Number	Department/Activity	Description	Amount	Cash Balance After Transfer
GENERAL FUND	110	TRANSFER OUT	TRANSFER TO EMPLOYEE BENEFIT	\$ (50,000.00)	\$ 1,707,911
GENERAL FUND	110	TRANSFER OUT	TRANSFER TO GARBAGE FUND	\$ (75,000.00)	
WATER FUND	604	TRANSFER OUT	TRANSFER TO EMPLOYEE BENEFIT WTR	\$ (50,000.00)	\$ 2,454,683

**TOTAL TRANSFERS OUT:** \$ (175,000.00)

**CASH TRANSFER TO:**

Fund Name	Fund Number	Department/Activity	Account Description	Amount	Cash Balance After Transfer
EMPLOYEE BENEFIT	298	TRANSFER IN	TRANSFERS FROM GENERAL FUND	\$ 50,000.00	\$ 271,992
EMPLOYEE BENEFIT WTR	299	TRANSFER IN	TRANSFERS FROM WATER FUND	\$ 50,000.00	\$ 117,583
GARBAGE RECYCLING YW FUND	201	TRANSFER IN	TRANSFERS FROM GENERAL FUND	\$ 75,000.00	\$ 102,692

**TOTAL TRANSFERS IN:** \$ 175,000.00