

**ORDINANCE NO. 2020-39**

Introduced by Joel Hagy

**AN ORDINANCE AMENDING ORDINANCE NO. 2019-27, ADOPTED DECEMBER 10, 2019, TO PROVIDE FOR ADDITIONAL APPROPRIATIONS FROM THE GENERAL FUND AND OTHER FUNDING SOURCES AND AN INCREASE IN ESTIMATED RESOURCES AND FURTHER APPROVING CASH TRANSFERS BETWEEN FUNDS, AND DECLARING AN EMERGENCY.**

**WHEREAS**, pursuant to Ordinance No. 2019-27, adopted December 10, 2019, Huron City Council adopted the annual budget for the fiscal year ending December 31, 2020 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 supplemental appropriations, an increase in estimated resources and 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. 2019-27, adopted on the 10<sup>th</sup> day of December, 2019, as amended by Ordinance No. 2020-1 adopted January 28, 2020, and as amended by Ordinance No. 2020-7 adopted on March 10, 2020, and as amended by Ordinance No. 2020-8 adopted on March 31, 2020, and as amended by Ordinance No. 2020-9 adopted on May 12, 2020, and as amended by Ordinance No. 2020-14 adopted on July 14, 2020, and as amended by Ordinance No. 2020-15 adopted on July 29, 2020, and as amended by Ordinance No. 2020-21 adopted on August 25, 2020, and as amended by Ordinance No. 2020-24 adopted on September 22, 2020, and as amended by Ordinance No. 2020-29 adopted on October 13, 2020, and as amended by Ordinance 2020-32 adopted on November 24, 2020, and as amended by Ordinance 2020-35 adopted on December 8, 2020, is hereby amended to provide for supplemental appropriations, an increase in estimated resources and 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, 2020 and to make the necessary entries on the accounting records of the City to reflect the appropriations and expenditures herein authorized.

**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.

  
\_\_\_\_\_  
Sam Artino, Mayor

ATTEST:   
Clerk of Council

ADOPTED: 22 DEC 2020.



CITY OF HURON  
 BUDGET APPROPRIATION ADJUSTMENTS, ESTIMATED RESOURCES, AND CASH TRANSFERS  
 SUMMARY SHEET

DATE: 12/22/2020  
 ORDINANCE: 2020-39

**Appropriation Measure and Increase in Estimated Resources**

**Reason for Appropriation Measure and Increase in Estimated Resources**

In order to ensure the City is in compliance with State law, - expenditures plus encumbrances cannot exceed total appropriations (budget) per fund at the end of the year - the following appropriation measures are necessary. The appropriation adjustments on the following pages are budget transfers among City funds and account line items to align appropriations with actual expenditures plus encumbrances for 2020. Budget transfers result in a net zero change to total appropriations for the City.

In addition, total appropriations cannot exceed total estimated resources from each fund, per the Ohio Revised Code. The increase in estimated resources for the HJRD Fund (860) is to align budgeted revenue with appropriations due to an additional expense for financial statement preparation in 2020. Actual revenue and expenditures net to zero for the year in Fund 860, as required from an agency fund.

In accordance with the Ohio Revised Code, Council must approve supplemental appropriations, budget transfers above the City's legal level of control, and

**ESTIMATED RESOURCES AMENDMENT**

Fund	Fund - Account #	Account Description	Increase/(Decrease) Amount	Total Est. Resources After Adjustment
HJRD	860-0005-41424	HURON CITY PORTION	\$ 550.00	\$ 458,534

**NET IMPACT ON TOTAL EST. RESOURCES \$ 550.00**

**Cash Transfer between Funds**

**Reason for Cash Transfer:**

The cash transfers below were not initially budgeted in the 2020 budget. Due to higher than projected end of year fund balances the following cash transfers from the General Fund and Street Maintenance Fund to Capital and Economic Development funds is recommended to reserve for and fund future capital purchases and economic development related costs. With an expected December 2020 receipt of an unanticipated BWC dividend of approximately \$161,000, the City's General Fund reserve will exceed the General Fund policy ceiling of 25% of budgeted expenditures. A \$200,000 transfer out of the General is projected to reduce the General Fund reserve to 24%. In addition, cost cutting strategies in the Street Department has led to excess reserves in the Street Maintenance Fund. With major capital equipment purchases over the next 2 years and having the option to cash purchase the equipment, the Street Department is requesting to transfer the excess fund reserves to the Capital Equipment Fund in anticipation of these equipment purchases. The General Fund and Street Maintenance Fund will have sufficient reserves for 2021, of the current pandemic worsens.

**CASH TRANSFER FROM:**

Fund Name	Fund Number	Department/Activity	Description	Amount	Cash Balance After Transfer
GENERAL FUND	110	TRANSFER OUT	TRANSFER TO ECONOMIC DEVELOPMENT	\$ (100,000.00)	\$ 1,058,830
GENERAL FUND	110	TRANSFER OUT	TRANSFER TO CAPITAL IMPROVEMENT	\$ (100,000.00)	
STREET MAINTENANCE	212	TRANSFER OUT	TRANSFER TO CAPITAL EQUIPMENT	\$ (200,000.00)	\$ 217,318

**TOTAL TRANFERS OUT:                   \$                   (400,000.00)**

**CASH TRANSFER TO:**

Fund Name	Fund Number	Department/Activity	Account Description	Amount	Cash Balance After Transfer
CAPITAL IMPROVEMENT	401	TRANSFER IN	TRANSFER FROM GENERAL FUND	\$ 100,000.00	\$ 1,821,490
ECONOMIC DEVELOPMENT	277	TRANSFER IN	TRANSFER FROM GENERAL FUND	\$ 100,000.00	\$ 303,725
CAPTIAL EQUIPMENT	403	TRANSFER IN	TRANSFER FROM STREET MAINT FUND	\$ 200,000.00	\$ 429,551

**TOTAL TRANFERS IN:                   \$                   400,000.00**

**FINAL APPROPRIATIONS 2020**

**GENERAL FUND**

**110**

	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
<b>Police Department</b>			
Personnel Services	\$ 1,198,419	\$ (80,000)	\$ 1,118,419
Other Expenses	\$ 142,352	\$ (15,000)	\$ 127,352
<b>Department Total:</b>	\$ 1,340,771	\$ (95,000)	\$ 1,245,771
<b>Police and Fire Communications</b>			
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 41,000	\$ 3,500	\$ 44,500
<b>Department Total:</b>	\$ 41,000	\$ 3,500	\$ 44,500
<b>Building and Inspections</b>			
Personnel Services	\$ 79,299	\$ (5,600)	\$ 73,699
Other Expenses	\$ 134,150	\$ -	\$ 134,150
<b>Department Total:</b>	\$ 213,449	\$ (5,600)	\$ 207,849
<b>Refuse Collections</b>			
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 808,000	\$ (15,000)	\$ 793,000
<b>Department Total:</b>	\$ 808,000	\$ (15,000)	\$ 793,000
<b>Information Technology</b>			
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 28,150	\$ (5,000)	\$ 23,150
<b>Department Total:</b>	\$ 28,150	\$ (5,000)	\$ 23,150
<b>City Manager</b>			
Personnel Services	\$ 52,928	\$ (2,000)	\$ 50,928
Other Expenses	\$ 4,900	\$ (1,000)	\$ 3,900
<b>Department Total:</b>	\$ 57,828	\$ (3,000)	\$ 54,828
<b>Human Resources</b>			
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 1,100	\$ -	\$ 1,100
<b>Department Total:</b>	\$ 1,100	\$ -	\$ 1,100
<b>Finance Department</b>			
Personnel Services	\$ 99,127	\$ (10,000)	\$ 89,127
Other Expenses	\$ 17,907	\$ -	\$ 17,907
<b>Department Total:</b>	\$ 117,033	\$ (10,000)	\$ 107,033
<b>Income Tax Department</b>			
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 100,000	\$ (5,000)	\$ 95,000

<b>Department Total:</b>	\$ 100,000	\$ (5,000)	\$ 95,000
<b>Law Director</b>	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ 31,021	\$ 100	\$ 31,121
Other Expenses	\$ 115,000	\$ (30,000)	\$ 85,000
<b>Department Total:</b>	\$ 146,021	\$ (29,900)	\$ 116,121
<b>City Council</b>	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ 57,476	\$ -	\$ 57,476
Other Expenses	\$ -	\$ -	\$ -
<b>Department Total:</b>	\$ 57,476	\$ -	\$ 57,476
<b>Municipal Court</b>	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ 271,466	\$ (10,000)	\$ 261,466
Other Expenses	\$ 22,850	\$ -	\$ 22,850
<b>Department Total:</b>	\$ 294,316	\$ (10,000)	\$ 284,316
<b>Public Buildings</b>	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 104,588	\$ (15,000)	\$ 89,588
<b>Department Total:</b>	\$ 104,588	\$ (15,000)	\$ 89,588
<b>Administrative Support</b>	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 501,166	\$ (10,000)	\$ 491,166
<b>Department Total:</b>	\$ 501,166	\$ (10,000)	\$ 491,166
<b>Operating Transfers Out</b>	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Transfers Out	\$ 1,640,000	\$ 200,000	\$ 1,840,000
Advances Out	\$ -	\$ -	\$ -
<b>Department Total:</b>	\$ 1,640,000	\$ 200,000	\$ 1,840,000
<b>Total GENERAL FUND:</b>	\$ 5,450,898	\$ -	\$ 5,450,898
<b>SPECIAL WARRANTS</b>	<b>111</b>		
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ 2,000	\$ 2,000
Other Expenses	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
<b>Total SPECIAL WARRANTS:</b>	\$ -	\$ 2,000	\$ 2,000
<b>PARKS FUND</b>	<b>208</b>		
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ 207,916	\$ -	\$ 207,916
Other Expenses	\$ 110,534	\$ -	\$ 110,534
Transfers Out	\$ 33,250	\$ -	\$ 33,250
<b>Total PARKS FUND:</b>	\$ 351,700	\$ -	\$ 351,700

<b>RECREATION FUND</b>		<b>209</b>		
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>	
Personnel Services	\$ 169,168	\$ -	\$ 169,168	
Other Expenses	\$ 143,955	\$ -	\$ 143,955	
Transfers Out	\$ 13,250	\$ -	\$ 13,250	
<b>Total RECREATION FUND:</b>	<b>\$ 326,373</b>	<b>\$ -</b>	<b>\$ 326,373</b>	
<b>BOAT BASIN</b>				
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>	
Personnel Services	\$ 74,197	\$ -	\$ 74,197	
Other Expenses	\$ 92,399	\$ -	\$ 92,399	
Transfers Out	\$ 5,500	\$ -	\$ 5,500	
<b>Total BOAT BASIN:</b>	<b>\$ 172,097</b>	<b>\$ -</b>	<b>\$ 172,097</b>	
<b>HURON PARKS FOUNDATION</b>				
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>	
Personnel Services	\$ -	\$ -	\$ -	
Other Expenses	\$ 10,000	\$ -	\$ 10,000	
Transfers Out	\$ -	\$ -	\$ -	
<b>Total HURON PARKS FOUNDATION:</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	
<b>STREET MAINTENANCE FUND</b>				
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>	
Personnel Services	\$ 348,147	\$ (50,000)	\$ 298,147	
Other Expenses	\$ 351,526	\$ (30,000)	\$ 321,526	
Transfers Out	\$ 55,000	\$ 200,000	\$ 255,000	
<b>Total STREET MAINTENANCE FUND:</b>	<b>\$ 754,673</b>	<b>\$ 120,000</b>	<b>\$ 874,673</b>	
<b>STATE HIGHWAY</b>				
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>	
Personnel Services	\$ 30,016	\$ -	\$ 30,016	
Other Expenses	\$ 20,000	\$ -	\$ 20,000	
Transfers Out	\$ 1,000	\$ -	\$ 1,000	
<b>Total STATE HIGHWAY:</b>	<b>\$ 51,016</b>	<b>\$ -</b>	<b>\$ 51,016</b>	
<b>SPECIAL FIRE LEVY</b>				
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>	
Personnel Services	\$ 1,649,490	\$ (38,410)	\$ 1,611,080	
Other Expenses	\$ 424,424	\$ -	\$ 424,424	
Transfers Out	\$ 498,720	\$ -	\$ 498,720	
<b>Total SPECIAL FIRE LEVY:</b>	<b>\$ 2,572,633</b>	<b>\$ (38,410)</b>	<b>\$ 2,534,223</b>	
<b>STREET LIGHTING</b>				
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>	
Personnel Services	\$ -	\$ -	\$ -	

Other Expenses	\$ 384,820	\$ -	\$ 384,820
Transfers Out	\$ -	\$ -	\$ -
<b>Total STREET LIGHTING:</b>	<b>\$ 384,820</b>	<b>\$ -</b>	<b>\$ 384,820</b>

**COURT COMPUTER FUND**

**216**

	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 20,500	\$ -	\$ 20,500
Transfers Out	\$ -	\$ -	\$ -
<b>Total COURT COMPUTER FUND:</b>	<b>\$ 20,500</b>	<b>\$ -</b>	<b>\$ 20,500</b>

**COURT CAPITAL PROJECTS**

**217**

	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 50,000	\$ -	\$ 50,000
Transfers Out	\$ -	\$ -	\$ -
<b>Total COURT CAPITAL PROJECTS:</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>

**INDIGENT ALCOHOL TREATMENT**

**218**

	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 1,000	\$ -	\$ 1,000
Transfers Out	\$ -	\$ -	\$ -
<b>Total INDIGENT ALCOHOL TREATMENT:</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>

**ENFORCEMENT/EDUCATION**

**219**

	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 1,600	\$ -	\$ 1,600
Transfers Out	\$ -	\$ -	\$ -
<b>Total ENFORCEMENT/EDUCATION:</b>	<b>\$ 1,600</b>	<b>\$ -</b>	<b>\$ 1,600</b>

**POLICE RESOURCE OFFICER**

**220**

	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ 58,104	\$ -	\$ 58,104
Other Expenses	\$ -	\$ -	\$ -
Transfers Out	\$ 23,758	\$ -	\$ 23,758
<b>Total POLICE RESOURCE OFFICER:</b>	<b>\$ 81,862</b>	<b>\$ -</b>	<b>\$ 81,862</b>

**INDIGENT DRIV INTERLOCK & ALCO**

**222**

	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 1,000	\$ -	\$ 1,000
Transfers Out	\$ -	\$ -	\$ -



<b>Total INDIGENT DRIV INTERLOCK &amp; ALCO:</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>
<b>MARINE PATROL GRANT 225</b>			
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ 23,875	\$ -	\$ 23,875
Other Expenses	\$ 17,893	\$ -	\$ 17,893
Transfers Out	\$ -	\$ -	\$ -
<b>Total MARINE PATROL GRANT:</b>	<b>\$ 41,768</b>	<b>\$ -</b>	<b>\$ 41,768</b>
<b>CORONAVIRUS RELIEF FUND 226</b>			
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ 239,898	\$ 22,265	\$ 262,163
Other Expenses	\$ 222,748	\$ (22,265)	\$ 200,484
Transfers Out	\$ -	\$ -	\$ -
<b>Total CORONAVIRUS RELIEF FUND:</b>	<b>\$ 462,646</b>	<b>\$ -</b>	<b>\$ 462,646</b>
<b>MANDATORY TRUST FINE 270</b>			
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 4,692	\$ -	\$ 4,692
Transfers Out	\$ -	\$ -	\$ -
<b>Total MANDATORY TRUST FINE:</b>	<b>\$ 4,692</b>	<b>\$ -</b>	<b>\$ 4,692</b>
<b>CONTRABAND FORFEITURE 271</b>			
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 9,500	\$ -	\$ 9,500
Transfers Out	\$ -	\$ -	\$ -
<b>Total CONTRABAND FORFEITURE:</b>	<b>\$ 9,500</b>	<b>\$ -</b>	<b>\$ 9,500</b>
<b>PROBATION FUND 272</b>			
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ 43,959	\$ 50	\$ 44,009
Other Expenses	\$ 500	\$ -	\$ 500
Transfers Out	\$ -	\$ -	\$ -
<b>Total PROBATION FUND:</b>	<b>\$ 44,459</b>	<b>\$ 50</b>	<b>\$ 44,509</b>
<b>FIRE PENSION FUND 274</b>			
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ 284,918	\$ -	\$ 284,918
Other Expenses	\$ 800	\$ -	\$ 800
Transfers Out	\$ -	\$ -	\$ -
<b>Total FIRE PENSION FUND:</b>	<b>\$ 285,718</b>	<b>\$ -</b>	<b>\$ 285,718</b>

<b>POLICE PENSION FUND</b>		<b>275</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ 197,628	\$ -	\$ 197,628
Other Expenses	\$ 1,150	\$ -	\$ 1,150
Transfers Out	\$ -	\$ -	\$ -
<b>Total POLICE PENSION FUND:</b>	<b>\$ 198,778</b>	<b>\$ -</b>	<b>\$ 198,778</b>
<b>ECONOMIC DEVELOPMENT FUND</b>			
		<b>277</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ 300	\$ 300
Other Expenses	\$ 134,900	\$ -	\$ 134,900
Transfers Out	\$ -	\$ -	\$ -
<b>Total ECONOMIC DEVELOPMENT FUND:</b>	<b>\$ 134,900</b>	<b>\$ 300</b>	<b>\$ 135,200</b>
<b>EMPLOYEE BENEFIT RESERVE FUND</b>			
		<b>298</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ 188,502	\$ -	\$ 188,502
Other Expenses	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
<b>Total EMPLOYEE BENEFIT RESERVE FUND:</b>	<b>\$ 188,502</b>	<b>\$ -</b>	<b>\$ 188,502</b>
<b>EMPLOYEE BENEFIT RESERVE - WATER</b>			
		<b>299</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ 25,581	\$ -	\$ 25,581
Other Expenses	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
<b>Total EMPLOYEE BENEFIT RESERVE - WATER:</b>	<b>\$ 25,581</b>	<b>\$ -</b>	<b>\$ 25,581</b>
<b>G.O. BOND RETIREMENT</b>			
		<b>301</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 886,608	\$ 17,000	\$ 903,608
Transfers Out	\$ -	\$ -	\$ -
<b>Total G.O. BOND RETIREMENT:</b>	<b>\$ 886,608</b>	<b>\$ 17,000</b>	<b>\$ 903,608</b>
<b>CAPITAL IMPROVEMENT</b>			
		<b>401</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 3,544,696	\$ (50,000)	\$ 3,494,696
Transfers Out	\$ -	\$ -	\$ -
<b>Total CAPITAL IMPROVEMENT:</b>	<b>\$ 3,544,696</b>	<b>\$ (50,000)</b>	<b>\$ 3,494,696</b>
<b>CAPITAL IMPROVEMENT</b>			
		<b>402</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>

Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -
Transfers Out	\$ 57,085	\$ -	\$ 57,085
<b>Total CAPITAL IMPROVEMENT:</b>	<b>\$ 57,085</b>	<b>\$ -</b>	<b>\$ 57,085</b>

<b>CAPITAL EQUIPMENT RESERVE &amp; REPLACEMENT</b>		<b>403</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 587,359	\$ (50,000)	\$ 537,359
Transfers Out	\$ -	\$ -	\$ -
<b>Total CAPITAL EQUIPMENT RESERVE &amp; REPLACEMENT:</b>	<b>\$ 587,359</b>	<b>\$ (50,000)</b>	<b>\$ 537,359</b>

<b>WATER BOND RETIREMENT</b>		<b>602</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 165,946	\$ -	\$ 165,946
Transfers Out	\$ -	\$ -	\$ -
<b>Total WATER BOND RETIREMENT:</b>	<b>\$ 165,946</b>	<b>\$ -</b>	<b>\$ 165,946</b>

<b>WATER CAPITAL PROJECTS</b>		<b>603</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 1,879,927	\$ -	\$ 1,879,927
Transfers Out	\$ -	\$ -	\$ -
<b>Total WATER CAPITAL PROJECTS:</b>	<b>\$ 1,879,927</b>	<b>\$ -</b>	<b>\$ 1,879,927</b>

<b>WATER FUND</b>		<b>604</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ 1,221,786	\$ -	\$ 1,221,786
Other Expenses	\$ 797,787	\$ -	\$ 797,787
Transfers Out	\$ 515,356	\$ -	\$ 515,356
<b>Total WATER FUND:</b>	<b>\$ 2,534,930</b>	<b>\$ -</b>	<b>\$ 2,534,930</b>

<b>STORM WATER FUND</b>		<b>605</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ 17,732	\$ -	\$ 17,732
Other Expenses	\$ 111,792	\$ (1,500)	\$ 110,292
Transfers Out	\$ -	\$ -	\$ -
<b>Total STORM WATER FUND:</b>	<b>\$ 129,524</b>	<b>\$ (1,500)</b>	<b>\$ 128,024</b>

<b>ELECTRIC FUND</b>		<b>654</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ 285,150	\$ -	\$ 285,150
Other Expenses	\$ 5,960,712	\$ -	\$ 5,960,712

Transfers Out	\$ -	\$ -	\$ -
<b>Total ELECTRIC FUND:</b>	<b>\$ 6,245,862</b>	<b>\$ -</b>	<b>\$ 6,245,862</b>

<b>COMMUNITY INFRASTRUCTURE FEE FUND</b>		<b>655</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 297,265	\$ -	\$ 297,265
Transfers Out	\$ -	\$ -	\$ -
<b>Total COMMUNITY INFRASTRUCTURE FEE FUN</b>	<b>\$ 297,265</b>	<b>\$ -</b>	<b>\$ 297,265</b>

<b>COMPUTER REPAIR &amp; MAINTENANCE</b>		<b>701</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ 500	\$ 500
Other Expenses	\$ 76,970	\$ -	\$ 76,970
Transfers Out	\$ -	\$ -	\$ -
<b>Total COMPUTER REPAIR &amp; MAINTENANCE:</b>	<b>\$ 76,970</b>	<b>\$ 500</b>	<b>\$ 77,470</b>

<b>HEALTHCARE</b>		<b>703</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ 1,063,500	\$ -	\$ 1,063,500
Other Expenses	\$ 10,000	\$ -	\$ 10,000
Transfers Out	\$ -	\$ -	\$ -
<b>Total HEALTHCARE:</b>	<b>\$ 1,073,500</b>	<b>\$ -</b>	<b>\$ 1,073,500</b>

<b>HURON JOINT RECREATION DISTRICT</b>		<b>860</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 458,534	\$ -	\$ 458,534
Transfers Out	\$ -	\$ -	\$ -
<b>Total HURON JOINT RECREATION DISTRICT:</b>	<b>\$ 458,534</b>	<b>\$ -</b>	<b>\$ 458,534</b>

<b>STATE PATROL</b>		<b>863</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 13,000	\$ -	\$ 13,000
Transfers Out	\$ -	\$ -	\$ -
<b>Total STATE PATROL:</b>	<b>\$ 13,000</b>	<b>\$ -</b>	<b>\$ 13,000</b>

<b>HURON RESCUE SQUAD</b>		<b>876</b>	
	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 31,500	\$ -	\$ 31,500
Transfers Out	\$ -	\$ -	\$ -
<b>Total HURON RESCUE SQUAD:</b>	<b>\$ 31,500</b>	<b>\$ -</b>	<b>\$ 31,500</b>

**UNCLAIMED FUNDS****899**

	<b>Current</b>	<b>Adjustment</b>	<b>Final</b>
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ 60	\$ 60
Transfers Out	\$ -	\$ -	\$ -
<b>Total UNCLAIMED FUNDS:</b>	<b>\$ -</b>	<b>\$ 60</b>	<b>\$ 60</b>
<b>GRAND TOTAL</b>	<b>\$ 29,609,422</b>	<b>\$ -</b>	<b>\$ 29,609,422</b>