

ORDINANCE NO. 2020-15

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 appropriation transfers, supplemental appropriations and an increase in estimated resources and to also approve a cash transfer 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 10th 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, is hereby amended to provide for appropriation transfers, supplemental appropriations and an increase in estimated resources 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, to properly balance the various funds of the City, the Finance Director shall be, and he hereby is, authorized and directed to make the cash transfer between and among those certain funds of the City, in the amounts as set forth in Exhibit "A" attached hereto and made a part hereof.

SECTION 4. 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 5. 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: 29 JUL 2020.



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

DATE: 7/28/2020
ORDINANCE: 2020-15

Appropriation Measure

Reason for Appropriation Measure

The Fund 401 supplemental appropriation and increase to estimated resources is a result of direct pays made to Smith Paving from the State for the Safe Routes to School project completed at the end of 2019. The City must properly recognize the expense and revenue in accordance with accounting standards. The net change to the fund balance is zero for these amendments to the budget. The City did not actually receipt or expend any funds for the below SRTS items.

In addition, the supplemental appropriation out of Fund 277 relates to paving at the showboat property. Due to initial budget cuts in Fund 277 due to the COVID-19 pandemic, Staff feels an appropriation measure is necessary so Council and the public is fully aware of this project prior to construction. Staff understands this project will save costs on maintenance and current upkeep of the parking lot.

APPROPRIATION MEASURE

Fund Name	Fund Number	Department/Activity	Object Level	Increase/(Decrease) Amount	Total Appropriations After Adjustment
CAPITAL IMPROVEMENT	401	SRTS PROJECT	OTHER EXPENSES	\$ 348,164.85	\$ 3,484,695.66
ECONOMIC DEVELOPMENT	277	ECONOMIC DEVELOPMENT	OTHER EXPENSES	\$ 22,000.00	\$ 134,900.00

NET IMPACT ON TOTAL APPROPRIATIONS \$ 370,164.85

ESTIMATED RESOURCES AMENDMENT

Fund	Fund - Account #	Account Description	Increase/(Decrease) Amount	Total Est. Resources After Adjustment
CAPITAL IMPROVEMENT	401-0005-41425	ODOT FUNDS	\$ 348,164.85	\$ 1,701,604.85

NET IMPACT ON TOTAL EST. RESOURCES \$ 348,164.85
Net Overall Impact to Budget \$ (22,000.00)

Cash Transfer between Funds

Reason for Cash Transfer:

These are quarterly budgeted cash transfers related to various funds. These transfers relate to funding for various 2020 budgeted expenditures, such as capital, debt, and pension. Only non discretionary budgetary transfers are included in this quarterly transfer due to the potential negative impact of COVID-19 on the City's financial outlook for 2020. Transfers not included are related to transfers to the IT computer fund, employee benefit reserve (vacation payouts and merit bonuses), and capital equipment. The City wants to maintain sufficient fund balances in operational funds, such as the General Fund and Fire Fund, during this time. Transferring cash out of such funds cannot be returned under the ORC, in most cases.

CASH TRANSFER FROM:

Fund Name	Fund Number	Department/Activity	Description	Amount	Cash Balance After Transfer
GENERAL FUND	110	TRANSFER OUT	TRANSFER TO POLICE PENSION FUND	\$ (27,500.00)	

GENERAL FUND	110	TRANSFER OUT	TRANSFER TO FIRE LEVY	\$	(50,000.00)	\$ 1,104,334.19
GENERAL FUND	110	TRANSFER OUT	TRANSFER TO CAPITAL IMPROVEMEN	\$	(68,750.00)	
GENERAL FUND	110	TRANSFER OUT	TRANSFER TO G.O.BOND-TAX	\$	(212,500.00)	\$ 599,998.31
FIRE LEVY	214	TRANSFER OUT	TRANSFER TO FIRE PENSION	\$	(54,179.91)	
SCHOOL RESOURCE OFF.	220	TRANSFER OUT	TRANSFER TO POLICE PENSION	\$	(5,939.48)	\$ 7,370.65
WATER FUND	604	TRANSFER OUT	TRANSFER TO WATER BOND RETIREMENT	\$	(16,339.00)	\$ 1,688,606.31
WATER FUND	604	TRANSFER OUT	TRANSFER TO WATER CAPITAL PROJECTS	\$	(112,500.00)	

TOTAL TRANFERS OUT: \$ (547,708.39)

CASH TRANSFER TO:

Fund Name	Fund Number	Department/Activity	Account Description	Amount	Cash Balance After Transfer
FIRE LEVY	214	TRANSFER IN	TRANSFER FROM GENERAL FUND	\$ 50,000.00	\$ 595,818.40
FIRE PENSION	274	TRANSFER IN	TRANSFERS FROM FIRE LEVY	\$ 54,179.91	\$ 125,179.12
POLICE PENSION	275	TRANSFER IN	TRANSFER FROM GRANT SCHOOLS	\$ 5,939.48	\$ 51,382.30
POLICE PENSION	275	TRANSFER IN	TRANSFERS FROM GENERAL FUND	\$ 27,500.00	
G.O. DEBT	301	TRANSFER IN	TRANSFER FROM GENERAL FUND	\$ 212,500.00	\$ 607,658.23
CAPITAL IMPROVEMENT	401	TRANSFER IN	TRANSFER FROM GENERAL FUND - DISCRETIONARY	\$ 68,750.00	\$ 2,391,067.31
WATER DEBT	602	TRANSFER IN	TRANSFERS FROM WATER FUND	\$ 16,339.00	\$ 271,863.39
WATER CAPITAL	603	TRANSFER IN	TRANSFERS FROM WATER FUND	\$ 112,500.00	\$ 701,888.63

TOTAL TRANFERS IN: \$ 547,708.39