

ORDINANCE NO. 2022-8

Introduced by Joel Hagy

AN ORDINANCE AMENDING ORDINANCE NO. 2021-41, ADOPTED DECEMBER 14, 2021, TO PROVIDE FOR SUPPLEMENTAL APPROPRIATIONS FROM THE GENERAL FUND AND OTHER FUNDING SOURCES, AN INCREASE IN ESTIMATED RESOURCES, AND FURTHER APPROVING CASH TRANSFERS BETWEEN FUNDS, AND DECLARING AN EMERGENCY.

WHEREAS, pursuant to Ordinance No. 2021-41, adopted December 14, 2021, Huron City Council adopted the annual budget for the fiscal year ending December 31, 2022 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, appropriation transfers, 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. 2021-41, adopted on the 14th day of December, 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.

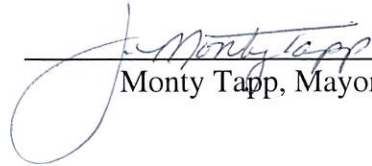
SECTION 2. That the Director of Finance and the City Manager are hereby authorized to expend the funds herein appropriated for the purpose of paying the operating expenses of the City for the fiscal year ending December 31, 2022 and to make the necessary entries on the accounting records of the City to reflect the appropriations and expenditures herein authorized to properly balance the various funds of the City.

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.



Monty Tapp, Mayor

ATTEST: 

Clerk of Council

ADOPTED: 25 JAN 2022.



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

Exhibit A

DATE: 1/25/2022
ORDINANCE: 2022-8

Appropriation Measure

Reason for Appropriation Measure

The appropriation measure and increase in estimated resources are related to a year-end cash transfer from the General Fund to the Capital Improvement Fund. Due to the City's General Fund reserve exceeding 25% of General Fund expenditures in 2022, the additional funds from the General Fund will be used for critical road paving based on OHM's PCR map. The City's General Fund reserve policy requires the administration to present a plan if the General Fund falls below 15% or exceeds 25%. Staff discussed this year-end transfer with the Finance Committee at the December meeting. Although the

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 overall budgetary impact is **(\$300,000)** to increase the 2022 paving program budget from \$200,000 to \$500,000.

APPROPRIATION MEASURE

Fund Name	Fund Number	Department/Activity	Object Level	Increase/(Decrease) Amount	Total Appropriations After Adjustment
CAPITAL IMPROVEMENT FUND	401	General Capital	OTHER EXPENSES	\$ 300,000.00	\$ 500,000
GENERAL FUND	110	Transfers Out	TRANSFERS OUT	\$ 300,000.00	\$ 500,000

NET IMPACT ON TOTAL APPROPRIATIONS \$ 600,000.00

ESTIMATED RESOURCES AMENDMENT

Fund	Fund - Account #	Account Description	Increase/(Decrease) Amount	Total Est. Resources After Adjustment
CAPITAL IMPROVEMENT FUND	401-0012-49110	TRANSFERS IN	\$ 300,000.00	\$ 500,000

NET IMPACT ON TOTAL EST. RESOURCES \$ 300,000.00

Net Overall Impact to Budget \$ **(300,000.00)**

Cash Transfer between Funds

Reason for Cash Transfer:

These are budgeted cash transfers related to various funds, as initially approved with the 2022 budget. These transfers relate to funding for various 2022 budgeted expenditures, such as capital, debt, pension, information technology costs, and employee benefit reserves. The below also includes the additional General Fund cash transfer to the Capital Improvement Fund for additional street repaving.

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	\$ (31,250.00)	\$ 1,260,613.58
GENERAL FUND	110	TRANSFER OUT	TRANSFER TO FIRE LEVY	\$ (50,000.00)	
GENERAL FUND	110	TRANSFER OUT	TRANSFER TO CAPITAL IMPROVEMENT	\$ (300,000.00)	
GENERAL FUND	110	TRANSFER OUT	TRANSFER TO CAPITAL IMPROVEMENT	\$ (50,000.00)	
GENERAL FUND	110	TRANSFER OUT	TRANSFER TO CAPITAL EQUIP	\$ (12,500.00)	
GENERAL FUND	110	TRANSFER OUT	TRANSFER TO G.O.BOND-TAX	\$ (212,500.00)	
GENERAL FUND	110	TRANSFER OUT	TRANSFER TO EMPLOYEE BENEFIT	\$ (6,250.00)	
GENERAL FUND	110	TRANSFER OUT	TRANSFER TO COMPUTER FUND	\$ (3,750.00)	
PARKS AND REC FUND	207	TRANSFER OUT	TRANSFER TO CAPITAL EQUIP	\$ (5,000.00)	\$ 370,817.17
PARKS AND REC FUND	207	TRANSFER OUT	TRANSFER TO EMPLOYEE BENEFIT	\$ (1,250.00)	
PARKS AND REC FUND	207	TRANSFER OUT	TRANSFER TO CAPITAL IMPROVEMENT	\$ (4,312.50)	
STREET MAINTENANCE FUND	212	TRANSFER OUT	TRANSFER TO EMPLOYEE BENEFIT	\$ (1,250.00)	\$ 243,824.00
STREET MAINTENANCE FUND	212	TRANSFER OUT	TRANSFER TO CAPITAL EQUIP	\$ (25,000.00)	
FIRE LEVY	214	TRANSFER OUT	TRANSFER TO FIRE PENSION	\$ (60,000.00)	\$ 723,143.00
FIRE LEVY	214	TRANSFER OUT	TRANSFER TO CAPITAL EQUIP	\$ (25,000.00)	
FIRE LEVY	214	TRANSFER OUT	TRANSFER TO EMPLOYEE BENEFIT	\$ (6,250.00)	
WATER FUND	604	TRANSFER OUT	TRANSFER TO EMPLOYEE BENEFIT	\$ (2,500.00)	\$ 2,598,274.00
WATER FUND	604	TRANSFER OUT	TRANSFER TO WATER BOND RETIREMENT	\$ (43,750.00)	
WATER FUND	604	TRANSFER OUT	TRANSFER TO WATER CAPITAL PROJECTS	\$ (50,000.00)	

TOTAL TRANSFERS OUT: \$ (890,562.50)

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	\$ 723,143.00
FIRE PENSION	274	TRANSFER IN	TRANSFERS FROM FIRE LEVY	\$ 60,000.00	\$ 90,362.00
POLICE PENSION	275	TRANSFER IN	TRANSFERS FROM GENERAL FUND	\$ 31,250.00	\$ 86,859.00
EMPLOYEE BENEFIT	298	TRANSFER IN	TRANSFERS FROM GENERAL FUND	\$ 6,250.00	\$ 140,698.00
EMPLOYEE BENEFIT	298	TRANSFER IN	TRANSFER FROM PARKS REC FUND	\$ 1,250.00	
EMPLOYEE BENEFIT	298	TRANSFER IN	TRANSFER FROM STREET FUND	\$ 1,250.00	
EMPLOYEE BENEFIT	298	TRANSFER IN	TRANSFERS FROM FIRE LEVY	\$ 6,250.00	
G.O. DEBT	301	TRANSFER IN	TRANSFER FROM GENERAL FUND	\$ 212,500.00	\$ 306,728.00
CAPITAL IMPROVEMENT	401	TRANSFER IN	TRANSFER FROM GENERAL FUND	\$ 350,000.00	\$ 1,569,935.5
CAPITAL IMPROVEMENT	401	TRANSFER IN	TRANSFER FROM PARKS REC FUND	\$ 4,312.50	
CAPITAL EQUIPMENT	403	TRANSFER IN	TRANSFER FROM PARKS REC FUND	\$ 5,000.00	\$ 792,067.0
CAPITAL EQUIPMENT	403	TRANSFER IN	TRANSFER FROM GENERAL FUND	\$ 12,500.00	
CAPITAL EQUIPMENT	403	TRANSFER IN	TRANSFER FROM STREET FUND	\$ 25,000.00	
CAPITAL EQUIPMENT	403	TRANSFER IN	TRANSFER FROM FIRE LEVY	\$ 25,000.00	
COMPUTER FUND	701	TRANSFER IN	TRANSFER FROM GENERAL FUND	\$ 3,750.00	\$ 63,206.0
EMPLOYEE BENEFIT WTR	299	TRANSFER IN	TRANSFERS FROM WATER FUND	\$ 2,500.00	\$ 95,259.0
WATER DEBT	602	TRANSFER IN	TRANSFERS FROM WATER FUND	\$ 43,750.00	\$ 171,071.00
WATER CAPITAL	603	TRANSFER IN	TRANSFERS FROM WATER FUND	\$ 50,000.00	\$ 698,009.00

TOTAL TRANSFERS IN: \$ 890,562.50