



William Biddlecombe	Joe Dike	Sam Artino	Monty Tapp	Mark Claus	Tom Harris	Joel Hagy
Vice-Mayor	Councilmember	Councilmember	Mayor	Councilmember	Councilmember	Councilmember

CITY COUNCIL — REGULAR COUNCIL MEETING

Tuesday, December 23, 2025 @ 6:30 PM

City Council Chambers

417 Main Street

Huron, Ohio 44839

LIVESTREAM MEETING INFORMATION

This regular meeting of Council will be conducted in person in Council Chambers at Huron City Hall and live-streamed on the City of Huron's YouTube channel. The public is free to observe and hear the discussions and deliberations of all members of City Council via the following link: <https://www.youtube.com/channel/UCpRAV-AnmlA6lfukQzKakQg>

- I. Call to Order Public Hearing** Public Hearing on the proposed [2026 Municipal Budget](#).
 - I.a** Roll Call
 - I.b** Swear in Witnesses
Assistant Law Director Gary Ebert will swear in witnesses for the Public Hearing.
 - I.c** Witness Testimony
 - I.d** Adjourn Public Meeting
- II. Call To Order Regular Council Meeting** Moment of Silence followed by the Pledge of Allegiance to the Flag
- III. Roll Call of City Council**
- IV. Committee Appointments**
 - IV.a** Appointments to boards, committees and commissions.
Motion to reappoint Gary Boyle to the Planning Commission for a 4-year term; to reappoint Chris Harlan to the Board of Building and Zoning Appeals for a 5-year term; and to reappoint Missie Lowrey-Huntley to the Huron Joint Recreation Board for a 2-year term.
 - IV.b** Councilmember appointments to boards, committees and commissions.
Motion to appoint Council members to various boards, committee and commissions as set forth on Exhibit "A" included in the agenda packet for this meeting, commencing on January 1, 2025 for a term ending on November 30, 2027.
- V. Approval of Minutes**
 - V.a** Minutes of the October 14, 2025 regular Council meeting.
 - V.b** Minutes of the October 28, 2025 regular Council meeting.
 - V.c** Minutes of the November 12, 2025 regular Council meeting.
 - V.d** Minutes of the November 25, 2025 regular Council meeting.
 - V.e** Minutes of the December 1, 2025 Council organizational meeting.
 - V.f** Minutes of the December 9, 2025 regular Council meeting.

VI. Audience Comments Citizens may address their concerns to City Council. Please state your name and address for the recorded journal. (3-minute time limit)

VII. Old Business

VII.a Ordinance No. 2025-31 (**third and final reading**) (*submitted by Isaac Phillips*)

An ordinance adopting the 2026 Municipal Budget.

VIII. New Business

VIII.a Resolution No. 94-2025 (*submitted by Stuart Hamilton*)

A resolution appointing Kevin McGraw as Fire Chief for the Huron Fire Department, effective January 5, 2026.

IX. Oath of Office City Manager Stuart Hamilton will administer the Oath of Office to the City of Huron Fire Department's new Fire Chief, Kevin McGraw.

X. New Business (Continued)

X.a Resolution No. 91-2025 (*submitted by Isaac Phillips*)

A resolution authorizing an agreement with Rea & Associates, Inc. or the provision of professional accounting services for the annual GAAP conversion for the City of Huron in accordance with Generally Accepted Accounting Principles for the years ending December 31, 2024, 2025 and 2026 in the aggregate amount of \$81,174.30.

X.b Resolution No. 92-2025 (**first reading**) (*submitted by Fire Chief/Fire Captains*)

A resolution pursuant to Section 5705.19(l) of the Revised Code submitting to the electors of the City of Huron the question of the placement of an additional tax levy on a continuing basis for the purpose of providing and maintaining fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment and appliances, buildings and sites therefor, or sources of water supply and materials therefor, for the establishment and maintenance of lines of fire-alarm communications, for the payment of firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under Section 145.48 or 742.34 of the Revised Code, for the purchase of ambulance equipment, for the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company, or for the payment of other related costs.

X.c Resolution No. 93-2025 (*submitted by Fire Chief/Fire Captains*)

A resolution ratifying a purchase agreement with Herb Fire Equipment for the purchase of a used SPH100 Sutphen aerial platform ladder truck for the Huron Fire Department in the amount of \$478,598.

X.d Resolution No. 95-2025 (*submitted by Stuart Hamilton*)

A resolution authorizing Change Order No. 1 from Niagara Power Transformer relating to the Huron Public Power Expansion Project in the amount of \$36,600.

X.e Resolution No. 96-2025 (*submitted by Stuart Hamilton*)

A resolution authorizing submission of a grant application to the Ohio Department of Transportation Abbreviated Highway Safety Improvement Program (HSIP) relating to the Jim Campbell Boulevard Crosswalk Project in the amount of \$123,000, and authorizing acceptance of said grant funds should the application be successful.

X.f Ordinance No. 2025-36 (*submitted by Isaac Phillips*)

An appropriations and cash transfers ordinance.

X.g Motion

Motion to give the City Manager a one-time performance cash bonus in the amount of Five Thousand and xx/100 Dollars (\$5,000.00).

XI. City Manager's Discussion

XII. Mayor's Discussion

XIII. For the Good of the Order

XIV. Executive Session(s)

XV. Adjournment

EXHIBIT "A"**2026 BOARDS & COMMISSIONS - COUNCIL POSITIONS**

<u>Board</u>	<u>Current</u>
Planning Commission	Sam Artino
Huron Joint Recreation District Board	Mark Claus
Finance Committee	Monty Tapp William Biddlecombe Joel Hagy
Safety Committee	Sam Artino Monty Tapp Tom Harris
Huron Rescue Squad Trust Fund	Monty Tapp (Mayor)
Volunteer Firefighter Dependents Fund	Monty Tapp (Mayor) Joe Dike
Enterprise Zone Committee	Monty Tapp (Mayor) William Biddlecombe (Vice-Mayor)
Sewer Monitoring Committee	Monty Tapp (Mayor) William Biddlecombe (Vice-Mayor)
County MPO Committee	Monty Tapp (Mayor) Joe Dike
AMP-Ohio Environmental Stewardship Committee	Sam Artino
Tax Incentive Review Committee	Tom Harris
Regional Water Advisory Board	Monty Tapp (Mayor) William Biddlecombe (Vice-Mayor)
Liaison to School Board	William Biddlecombe
Utilities Committee	Joel Hagy Tom Harris



TO: Mayor Tapp and City Council
FROM: Terri Welkener , Clerk of Council
RE: Ordinance No. 2025-31 **(third and final reading)** *(submitted by Isaac Phillips)*
DATE: December 23, 2025

Subject Matter/Background

In accordance with the Municipal Charter, the FY 2026 City Manager's Recommended Budget was distributed for your review on November 21, 2025. This action follows the Annual Tax Budget and Finance Committee budget process. As required, a motion was passed at the November 12, 2025, meeting setting a date and time for the Public Hearing on the 2026 Recommended Budget and legal notice has been published. The Public Hearing will be held prior to the meeting on December 23, 2025, as required, in which Council must approve/deny/amend the budget as presented during the public hearing. The public hearing is in advance of Council's consideration of Ordinance 2025-31, which will authorize 2026 appropriations. A copy of the City Manager's Budget Narrative is attached hereto as Exhibit 1. The online budget book is included within the following link:
<https://stories.opengov.com/huronoh/published/Bb4uXP8eV>

The initial appropriations attached as Exhibit A have been updated to include the purchase of the ladder truck for the fire department. The proposed ladder truck purchase caused 2026 total appropriations to increase by \$475K, although the City appropriates the full amount of the purchase, the township will reimburse the City 50% of the cost of the truck.

Financial Review

A copy of the 2026 Budget Book as well as the supporting summarization presented to the Finance Committee as part of the 2026 Budget creation was distributed to Council on November 30, 2025. The Administration will present the budget during the public hearing scheduled for this meeting. This agenda item is lawfully adopting appropriations for the 2026 fiscal year. The 2026 initial appropriations are included in the attached exhibit.

Legal Review

The matter has been reviewed, follows normal administrative procedure and is properly before you.

Recommendation

If Council is in agreement with the request, a motion placing Ordinance No. 2025-31 on its third and final reading is in order.

[Ordinance No. 2025-31 Adopt 2026 Budget and Initial Appropriations Ordinance.docx](#)
[2026 Initial Appropriations Updated.pdf](#)
[City_Manager_Budget_Message_2026_Exh_B.docx](#)

ORDINANCE NO. 2025-31

Introduced by Monty Tapp

AN ORDINANCE MAKING APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES OF THE CITY OF HURON, OHIO DURING THE FISCAL YEAR ENDING DECEMBER 31, 2026.

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

SECTION 1. That the municipal budget heretofore prepared and submitted to the City Council by the City Manager, presented in a Public Hearing on December 23, 2025 is hereby adopted as the appropriation ordinance for the current expenses and other expenditures of the City of Huron during the fiscal year ending December 31, 2026, and there is hereby appropriated to the various funds and accounts the amounts set forth in Exhibit "A" on file in the office of the Clerk of Council, a true and correct copy of which is hereby made a part of this Ordinance as if fully set forth in the body hereof.

SECTION 2. That those sums which are expended from the above appropriations and are repaid by any other department, any firm, person or corporation shall be considered re-appropriated for such original purpose, provided the total appropriation as increased by and such repayment shall not be exceeded.

SECTION 3. The Director of Finance is hereby authorized to draw his warrants as approved by the City Manager for payments from any of the foregoing appropriations upon receiving proper certificates and vouchers therefor, duly approved; provided, however, no warrants shall be drawn or paid for salaries or wages except for persons employed by authority of, and in accordance with, law or ordinance.

SECTION 4. That this Council hereby finds and determines that all formal actions relative to the adoption of this Ordinance were taken in an open meeting of the Council and that all deliberations of this Council and of its committees, if any, which resulted in formal action, were taken in meetings open to the public in full compliance with applicable legal requirements, including O.R.C. § 121.22

SECTION 5. That, in accordance with Section 3.06 of the Charter of the City of Huron, Ohio, this Ordinance shall take effect immediately upon its adoption.

Monty Tapp, Mayor

ATTEST: _____
Clerk of Council

ADOPTED: _____

INITIAL APPROPRIATIONS 2026

GENERAL FUND

110

Police Department		
Personnel Services	\$ 1,726,516	
Other Expenses	\$ 273,500	
Department Total:		\$ 2,000,016

Police and Fire Communications		
Personnel Services	\$ -	
Other Expenses	\$ 66,960	
Department Total:		\$ 66,960

General Service		
Personnel Services	\$ 52,777	
Other Expenses	\$ 60,000	
Department Total:		\$ 112,777

Building and Inspections		
Personnel Services	\$ 226,552	
Other Expenses	\$ 123,700	
Department Total:		\$ 350,252

Information Technology		
Personnel Services	\$ -	
Other Expenses	\$ 50,100	
Department Total:		\$ 50,100

City Manager		
Personnel Services	\$ 155,677	
Other Expenses	\$ 42,000	
Department Total:		\$ 197,677

Human Resources		
Personnel Services	\$ 56,546	
Other Expenses	\$ 6,000	
Department Total:		\$ 62,546

Finance Department		
Personnel Services	\$ 115,636	
Other Expenses	\$ 29,100	
Department Total:		\$ 144,736

INITIAL APPROPRIATIONS 2026

Income Tax Department		
Personnel Services	\$ -	
Other Expenses	\$ 160,000	
Department Total:		\$ 160,000

Law Director		
Personnel Services	\$ 107,875	
Other Expenses	\$ 117,720	
Department Total:		\$ 225,595

City Council		
Personnel Services	\$ 73,930	
Other Expenses	\$ 11,000	
Department Total:		\$ 84,930

Municipal Court		
Personnel Services	\$ 244,896	
Other Expenses	\$ 18,305	
Department Total:		\$ 263,201

Public Buildings		
Personnel Services	\$ -	
Other Expenses	\$ 161,057	
Department Total:		\$ 161,057

Administrative Support		
Personnel Services	\$ 100	
Other Expenses	\$ 601,809	
Department Total:		\$ 601,909

Operating Transfers Out		
Transfers Out	\$ 1,899,955	
Advances Out	\$ -	
Department Total:		\$ 1,899,955

Total GENERAL FUND:		\$ 6,381,711
----------------------------	--	---------------------

SPECIAL WARRANTS

111

Personnel Services	\$ 1,045	
Other Expenses	\$ -	
Transfers Out	\$ -	
Total SPECIAL WARRANTS:		\$ 1,045

INITIAL APPROPRIATIONS 2026**GARBAGE, RECYCLING, YARD WASTE FUND****201**

Personnel Services	\$ -	
Other Expenses	\$ 1,055,234	
Transfers Out	\$ -	
Total GARBAGE, RECYCLING, YARD WASTE FUND:		\$ 1,055,234

PROPERTY MAINTENANCE FUND**202**

Personnel Services	\$ -	
Other Expenses	\$ 106,450	
Transfers Out	\$ -	
Total PROPERTY MAINTENANCE FUND:		\$ 106,450

PARKS AND RECREATION FUND**207**

Personnel Services	\$ 439,049	
Other Expenses	\$ 242,929	
Transfers Out	\$ 66,500	
Total PARKS AND RECREATION FUND:		\$ 748,478

BOAT BASIN**210**

Personnel Services	\$ 144,017	
Other Expenses	\$ 130,870	
Transfers Out	\$ 101,500	
Total BOAT BASIN:		\$ 376,387

HURON PARKS FOUNDATION**211**

Personnel Services	\$ -	
Other Expenses	\$ 20,000	
Transfers Out	\$ -	
Total HURON PARKS FOUNDATION:		\$ 20,000

STREET MAINTENANCE FUND**212**

Personnel Services	\$ 367,948	
Other Expenses	\$ 333,578	
Transfers Out	\$ 110,000	
Total STREET MAINTENANCE FUND:		\$ 811,526

INITIAL APPROPRIATIONS 2026**STATE HIGHWAY****213**

Personnel Services	\$	35,921
Other Expenses	\$	1,500
Transfers Out	\$	-
Total STATE HIGHWAY:		\$ 37,421

SPECIAL FIRE LEVY**214**

Personnel Services	\$	2,363,435
Other Expenses	\$	380,783
Transfers Out	\$	857,580
Total SPECIAL FIRE LEVY:		\$ 3,601,798

STREET LIGHTING**215**

Personnel Services	\$	37,548
Other Expenses	\$	180,684
Transfers Out	\$	-
Total STREET LIGHTING:		\$ 218,232

COURT COMPUTER FUND**216**

Personnel Services	\$	-
Other Expenses	\$	83,500
Transfers Out	\$	-
Total COURT COMPUTER FUND:		\$ 83,500

COURT CAPITAL PROJECTS**217**

Personnel Services	\$	-
Other Expenses	\$	29,000
Transfers Out	\$	-
Total COURT CAPITAL PROJECTS:		\$ 29,000

INDIGENT ALCOHOL TREATMENT**218**

Personnel Services	\$	-
Other Expenses	\$	1,000
Transfers Out	\$	-
Total INDIGENT ALCOHOL TREATMENT:		\$ 1,000

INITIAL APPROPRIATIONS 2026**ENFORCEMENT/EDUCATION****219**

Personnel Services	\$ -	
Other Expenses	\$ 4,000	
Transfers Out	\$ -	
Total ENFORCEMENT/EDUCATION:		\$ 4,000

POLICE RESOURCE OFFICER**220**

Personnel Services	\$ 88,086	
Other Expenses	\$ -	
Transfers Out	\$ -	
Total POLICE RESOURCE OFFICER:		\$ 88,086

INDIGENT DRIV INTERLOCK & ALCO**222**

Personnel Services	\$ -	
Other Expenses	\$ 1,000	
Transfers Out	\$ -	
Total INDIGENT DRIV INTERLOCK & ALCO:	\$ 1,000	\$ 1,000

K9**224**

Personnel Services	\$ -	
Other Expenses	\$ 3,500	
Transfers Out	\$ -	
Total K9:		\$ 3,500

MARINE PATROL GRANT**225**

Personnel Services	\$ 20,201	
Other Expenses	\$ 10,237	
Transfers Out	\$ -	
Total MARINE PATROL GRANT:		\$ 30,438

ARPA FUND**227**

Personnel Services	\$ -	
Other Expenses	\$ -	
Transfers Out	\$ -	
Total ARPA FUND:		\$ -

INITIAL APPROPRIATIONS 2026

MANDATORY TRUST FINE

270

Personnel Services	\$	-
Other Expenses	\$	-
Transfers Out	\$	-
Total MANDATORY TRUST FINE:		\$ -

CONTRABAND FORFEITURE

271

Personnel Services	\$	-
Other Expenses	\$	3,000
Transfers Out	\$	-
Total CONTRABAND FORFEITURE:		\$ 3,000

PROBATION FUND

272

Personnel Services	\$	40,136
Other Expenses	\$	1,500
Transfers Out	\$	-
Total PROBATION FUND:		\$ 41,636

FIRE PENSION FUND

274

Personnel Services	\$	353,344
Other Expenses	\$	871
Transfers Out	\$	-
Total FIRE PENSION FUND:		\$ 354,215

POLICE PENSION FUND

275

Personnel Services	\$	278,100
Other Expenses	\$	1,220
Transfers Out	\$	-
Total POLICE PENSION FUND:		\$ 279,320

ECONOMIC DEVELOPMENT FUND

277

Personnel Services	\$	-
Other Expenses	\$	14,000
Transfers Out	\$	-
Total ECONOMIC DEVELOPMENT FUND:		\$ 14,000

INITIAL APPROPRIATIONS 2026**EMPLOYEE BENEFIT RESERVE FUND****298**

Personnel Services	\$	231,863
Other Expenses	\$	-
Transfers Out	\$	-
Total EMPLOYEE BENEFIT RESERVE FUND:		\$ 231,863

EMPLOYEE BENEFIT RESERVE - WATER**299**

Personnel Services	\$	20,230
Other Expenses	\$	-
Transfers Out	\$	-
Total EMPLOYEE BENEFIT RESERVE - WATER:		\$ 20,230

G.O. BOND RETIREMENT**301**

Personnel Services	\$	-
Other Expenses	\$	1,061,955
Transfers Out	\$	-
Total G.O. BOND RETIREMENT:		\$ 1,061,955

CAPITAL IMPROVEMENT**401**

Personnel Services	\$	-
Other Expenses	\$	13,457,000
Transfers Out	\$	-
Total CAPITAL IMPROVEMENT:		\$ 13,457,000

CAPITAL EQUIPMENT RESERVE & REPLACEMENT**403**

Personnel Services	\$	-
Other Expenses	\$	796,154
Transfers Out	\$	-
Total CAPITAL EQUIPMENT RESERVE & REPLACEMENT:		\$ 796,154

RYE BEACH TIF**420**

Personnel Services	\$	-
Other Expenses	\$	265
Transfers Out	\$	-
Total RYE BEACH TIF:		\$ 265

INITIAL APPROPRIATIONS 2026**SAWMILL CREEK IMPROVEMENT TIF****421**

Personnel Services	\$ -	
Other Expenses	\$ 165,823	
Transfers Out	\$ -	
Total SAWMILL CREEK IMPROVEMENT TIF:	\$ 165,823	\$ 165,823

SAWMILL CREEK PUBLIC INFRASTRUCTURE TIF**422**

Personnel Services	\$ -	
Other Expenses	\$ 235,650	
Transfers Out	\$ -	
Total SAWMILL CREEK PUBLIC INFRASTRUCTURE TIF:		\$ 235,650

CONAGRA TIF FUND**423**

Personnel Services	\$ -	
Other Expenses	\$ 187,500	
Transfers Out	\$ -	
Total CONAGRA TIF FUND:		\$ 187,500

WATER BOND RETIREMENT**602**

Personnel Services	\$ -	
Other Expenses	\$ 413,595	
Transfers Out	\$ -	
Total WATER BOND RETIREMENT:		\$ 413,595

WATER CAPITAL PROJECTS**603**

Personnel Services	\$ -	
Other Expenses	\$ 10,705,000	
Transfers Out	\$ -	
Total WATER CAPITAL PROJECTS:		\$ 10,705,000

WATER FUND**604**

Personnel Services	\$ 1,683,850	
Other Expenses	\$ 1,071,641	
Transfers Out	\$ 402,000	
Total WATER FUND:		\$ 3,157,491

INITIAL APPROPRIATIONS 2026

STORM WATER FUND

605

Personnel Services	\$	55,953
Other Expenses	\$	63,000
Transfers Out	\$	-
Total STORM WATER FUND:		\$ 118,953

ELECTRIC DEBT RETIREMENT FUND

652

Personnel Services	\$	-
Other Expenses	\$	320,688
Transfers Out	\$	-
Total ELECTRIC DEBT RETIREMENT FUND:		\$ 320,688

ELECTRIC CAPITAL FUND

653

Personnel Services	\$	-
Other Expenses	\$	1,400,000
Transfers Out	\$	-
Total ELECTRIC CAPITAL FUND:		\$ 1,400,000

ELECTRIC FUND

654

Personnel Services	\$	233,788
Other Expenses	\$	5,706,068
Transfers Out	\$	376,000
Total ELECTRIC FUND:		\$ 6,315,856

COMMUNITY INFRASTRUCTURE FEE FUND

655

Personnel Services	\$	-
Other Expenses	\$	17,450
Transfers Out	\$	-
Total COMMUNITY INFRASTRUCTURE FEE FUND:		\$ 17,450

COMPUTER REPAIR & MAINTENANCE

701

Personnel Services	\$	-
Other Expenses	\$	75,000
Transfers Out	\$	-
Total COMPUTER REPAIR & MAINTENANCE:		\$ 75,000

INITIAL APPROPRIATIONS 2026**HEALTHCARE****703**

Personnel Services	\$ 1,598,927	
Other Expenses	\$ 1,050	
Transfers Out	\$ -	
Total HEALTHCARE:		\$ 1,599,977

DEVELOPER DEPOSITS FUND**850**

Personnel Services	\$ -	
Other Expenses	\$ 20,000	
Transfers Out	\$ -	
Total DEVELOPER DEPOSITS FUND:		\$ 20,000

HURON JOINT RECREATION DISTRICT**860**

Personnel Services	\$ -	
Other Expenses	\$ 480,413	
Transfers Out	\$ -	
Total HURON JOINT RECREATION DISTRICT:		\$ 480,413

STATE PATROL**863**

Personnel Services	\$ -	
Other Expenses	\$ 7,500	
Transfers Out	\$ -	
Total STATE PATROL:		\$ 7,500

DAMAGED STRUCTURE FUND**870**

Personnel Services	\$ -	
Other Expenses	\$ 21,348	
Transfers Out	\$ -	
Total DAMAGED STRUCTURE FUND:		\$ 21,348

HURON RESCUE SQUAD**876**

Personnel Services	\$ -	
Other Expenses	\$ 20,500	
Transfers Out	\$ -	
Total HURON RESCUE SQUAD:		\$ 20,500

INITIAL APPROPRIATIONS 2026

UNCLAIMED FUNDS

899

Personnel Services	\$ -	
Other Expenses	\$ -	
Transfers Out	\$ -	
Total UNCLAIMED FUNDS:	\$ -	\$ -

GRAND TOTAL		\$ 55,121,188
--------------------	--	----------------------

INITIAL APPROPRIATIONS 2026

There shall be, and there are hereby, monies transferred from various funds in the amounts not to exceed those stated below:

Transfer Amount:	Transfer From:	Transfer To:
\$ 100,000	Fund 110 - General Fund	Fund 212 - Street Maint. Fund
\$ 200,000	Fund 110 - General Fund	Fund 214 - Fire Levy Fund
\$ 16,000	Fund 110 - General Fund	Fund 225 - Marine Patrol Fund
\$ 80,000	Fund 110 - General Fund	Fund 275 - Police Pension Fund
\$ 131,000	Fund 110 - General Fund	Fund 298 - Employee Benefit Fund
\$ 1,021,955	Fund 110 - General Fund	Fund 301 - Debt Service Fund
\$ 200,000	Fund 110 - General Fund	Fund 401 - Capital Improvement Fund
\$ 100,000	Fund 110 - General Fund	Fund 403 - Capital Equipment Fund
\$ 45,000	Fund 110 - General Fund	Fund 701 - Information Tech. Fund
\$ 1,500	Fund 207 - Parks and Rec Fund	Fund 298 - Employee Benefit Fund
\$ 65,000	Fund 207 - Parks and Rec Fund	Fund 403 - Capital Equipment Fund
\$ 1,500	Fund 210 - Boat Basin Fund	Fund 298 - Employee Benefit Fund
\$ 100,000	Fund 210 - Boat Basin Fund	Fund 401 - Capital Improvement Fund
\$ 10,000	Fund 212 - Street Maint. Fund	Fund 298 - Employee Benefit Fund
\$ 100,000	Fund 212 - Street Maint. Fund	Fund 403 - Capital Equipment Fund
\$ 294,580	Fund 214 - Fire Levy Fund	Fund 274 - Fire Pension Fund
\$ 20,000	Fund 214 - Fire Levy Fund	Fund 298 - Employee Benefit Fund
\$ 540,000	Fund 214 - Fire Levy Fund	Fund 403 - Capital Equipment Fund
\$ 3,000	Fund 214 - Fire Levy Fund	Fund 701 - Information Tech. Fund
\$ 20,000	Fund 604 - Water Fund	Fund 299 - Water Employee Benefit Fund
\$ 332,000	Fund 604 - Water Fund	Fund 602 - Water Debt Service Fund
\$ 50,000	Fund 604 - Water Fund	Fund 603 - Water Capital Fund
\$ 376,000	Fund 654 - Electric Fund	Fund 652 - Electric Debt Service Fund
\$ 3,807,535	(GF total = \$1,893,955)	

There shall be, and there are hereby, monies advanced from various funds in the amounts not to exceed those stated below:

Advance Amount:	Advance From:	Advance To:
\$ -		

Amount:	Advance Repayment From:	Advance Repayment To:
\$ 50,000	Fire	General Fund



To: Huron City Council
Cc: Finance Committee, Department Heads
From: Stuart Hamilton, City Manager
Re: Recommended FY 2026 Budget
Date: November 17, 2025

In accordance with Section 6.05 of the Huron City Charter it is my pleasure to present to you the City Manager's Recommended FY 2026 Budget. The 2026 budget document aims to blend realistic revenue and expense projections for next year in a manner that seeks to provide a high level of services to our residents, businesses, and property owners while also realizing increasing costs are putting stresses on the budget availability. The 2026 budget, coupled with the Capital Improvement Plan and the updated Vision 2020 Action Plan, also serves to make recommended capital investments throughout the City.

This 2026 budget was presented through an online interactive platform, called OpenGov¹, intended to provide the reader with multiple levels of information including: a user guide, defined city policies, the budget process, fund breakdown, debt obligations, capital equipment summary, and capital improvement plan (CIP). While establishing a plan for 2026, this budget additionally forecasts the impact of its adoption through 2035. With this being said, an emphasis was put on balancing the budget over the five (5) year forecast. Detailed plans have been analyzed and included for all City operations on an annual basis for 2026 through 2035. Inflationary cost and revenue adjustments have been made for all departmental activities as well as inclusion of capital investment expenses over the next ten (10) years. Council went through a master plan update (included in the budget book), termed the Vision 2020 Action Plan in 2021. The CIP references various initiatives that were prioritized in the master plan to be undertaken in the next 3-5 years. We also incorporated a new column in the CIP. The CIP now labels each project as "new" or "maintenance". "New" meaning the project is more of an addition or a wish list item and "maintenance" is more of a necessity in the sense that the City already owns a project or facility that must be maintained.

The City's adopted General Fund Balance reserve policy is reflected on an annual basis through 2035. The policy requires a minimum available surplus of 15% (a maximum of 25%) of operating expenditure. Based on year-to-date activity, the City's General Fund is expected to fall within the 15% to 25% range. The General Fund is expecting to maintain a 15%+ reserve or higher through 2032. The City historically has made year end transfers from the general fund to the Capital and payroll stabilization funds (for example) and the administration is still determining if these similar transfers can be made at year end. This reserve has a direct impact to the City's Bond Rating and spending plans and is trending in a positive direction. The City received an upgraded rating upgrade to AA2 which is the highest in the City's history.

Fiscal controls have been put into place to both protect the fiscal solvency of the City and ensure our employees and community at large are insulated from as much as harm from unexpected events as possible. Based on those measures and in combination with various aid programs and economic development activities, the City has improved its annual fiscal position while also ensuring stability. A great deal of this financial activity and benefit has been rooted in economic development projects - years in planning - that are beginning to positively impact the City's budget – and therefore operations. The City will continue to monitor these projects and related revenue streams to determine how and when

¹ [Online Budget Book Link](#)

additional investments can be recommended and planned for – while simultaneously exploring additional economic development projects that will benefit the community and enhance quality of life for all.

The FY 2026 Budget provides an opportunity to continue that dialogue and exploration with the ultimate goal of strong and reliable service delivery. As resources remain above the minimum General Fund reserve, the City has to balance additional investments in areas such as parks and recreation, economic and community development, fleet and facilities, and infrastructure verses balancing restricting spending to ensure that as our operating costs continue to exceed our increase in revenue, that enough is held in reserve to ensure a balanced budget. Additional investments with General Fund reserves are becoming increasingly necessary for operational needs in areas that are traditionally supported by other taxes and contributions. The City's General Fund subsidized nearly \$600,000 of operations for the Parks and Recreation Department, Fire Department and Street Department in 2025. Additionally, with the failed income tax levy, the City has an even greater sense of urgency to either search for alternative revenue streams such as income tax or departmentally focused levies, or must develop a plan to eliminate or defer capital projects and capital equipment purchases. During this years budget we started to remove non - essential purchases and shelved capital projects, which you will see noted on each department's story page. This was essential to balance the budget over the short term (five years). As shown in each department's budget summary¹, continuous increases to departmental operations is not a sustainable practice. The 2026 budget book was recommended to Council by the Finance Committee with a request to continue to investigate options to increase revenues in an attempt to avoid service cuts. One option is to take an additional 1.5 MIL Fire levy to the voters in May of 2026, and another is to increase the stormwater fee charged to residents. The threat to our traditional revenue streams (income tax and property tax) from the County and State are very real and all resources must utilized to challenge these pieces of legislation.

Financial Performance – A Review 2025

General Fund Performance: Staff has projected that we will end FY 2025 with over \$1.5 million in unencumbered fund balance, a factor of 25%. Budgeting conservatively for the next ten years, the General Fund is expected to maintain a 15% or higher fund balance reserve. However, potential debt liabilities for planned capital projects, along with increased subsidies to departmental operations without additional revenue sources such as grants, low-interest loans, or increased income taxes will lower the General Fund reserve balance under 15% by 2032.

Revenues: The City's major revenue sources, such as income taxes and utility charges, have seen inflationary increases over the past few years. However, in 2025, the City's income tax is trending 10% higher than in 2024 (equating to approximately \$400,000). City property taxes and state taxes (e.g., gas tax) have remained consistent over the last 3 years, resulting in additional General Fund subsidies to various operational funds such as the Street Maintenance Fund and Parks and Recreation Fund. Property taxes were expected to increase significantly due to the tri-annual property re-evaluations, but with the County's action to roll back some of this funding the City's property tax revenue is estimated to decrease by \$37,000 in 2026. The City had budgeted conservatively, not counting on a property tax revenue increase, so overcoming this challenge is manageable.

The main source of revenue within the General Fund is the collection of an income tax on all withholdings and corporate net profits. Staff are forecasting a 0% increase in income tax collections for 2026 due to the increased performance of 2025 collections compared to 2024 (10% increase thought Oct 2025).The City will need to monitor income collections closely in 2026, as the last 3 years have

proven volatile and varied greatly from our previous projections.

Staff conservatively budgeted increases for all other revenue sources at 1-2% unless historical trends show consistency in annual revenue.

New initiatives/Revenue in 2025/2026: Two years ago, the City's Utilities Committee, Finance Committee and Council approved the first water rate increase in fifteen (15) years. Starting in 2023, water rates increased 5% annually for ten (10) consecutive years. These rates will be studied tri-annually to determine if additional measures (in the form of increases or decreases) are warranted, with a rate study undertaken this year. The result of this study was to keep the proposed increases in place as the water fund continues to run slightly lower each year. The rate increase is critical for ensuring the City's ability to maintain water security for our customers as well as to undertake a series of major capital projects to ensure the long-term viability of our system. These projects include, but are not limited to, creation of a secondary water intake on the Huron River, South Main Street watermain replacement, which was completed in 2025, various water line replacements, and construction of a new 2-million gallon elevated water tank on the west side of town. The City did receive a \$5 million grant from the State of Ohio to help construct a new elevated water tank and managed to secure a 0% loan for the remaining balance from the EPA to help reduce local costs.

Huron Public Power had a rate increase approved in September 2025. After a rate study and internal review, this increase was kept as low as possible, designed to cover debt incurred this year for the addition of the third transformer and expansion efforts while also building an operating reserve to protect the utility from unforeseen expenses for financial shocks.

Finally, the City began work on various capital projects throughout the City. The South Main Street Corridor Streetscape is expected to begin construction in 2026 – as detailed design and engineering is ongoing. The City has been awarded over \$630,000 in grants from various agencies, including ARPA funds, to subsidize design and construction costs. The City is also getting ready to start the bidding process for Route 6 – Phase II, of which the City managed to get awarded over \$1M of the costs, the 2.0M gallon elevated water tower project is underway and the secondary intake project is in final design – the latter two projects are to be paid out of the water fund and low interest loans or grants and do not impact the general fund or our direct debt limits.

Budget 2026

The 2026 budget was built with a mindset of caution, especially with the uncertainty of current economic inflationary trends and the volatility of healthcare premiums. The City is ending 2025 in a positive financial position to implement the 2026 budget, however, a great deal of work will be needed to investigate long-term sustainability of operations and capital projects due to the above-mentioned inflationary pressures. In 2025, income tax is actually projected to be higher than the previous year, which is promising. Continued revenue shortfalls in other operational funds and rising healthcare costs requiring more subsidy from the General Fund finishing out 2025 and 2026. Items of note in the 2026 budget include:

Property Tax Revenue: Real property valuations significantly increased in 2025. General Fund property tax revenue increased 18% in 2025 compared to 2024. This largely increased due to the real estate reevaluation process at the county level. Based upon current estimates provided by the county, General Fund property tax revenue is estimated to total \$465K in 2026, an 11% increase from 2025. This amount

is an estimate after the amendment made by the county to reduce the amounts collected on rollbacks and homestead exemptions. Property tax revenue for the Fire Levy Fund is expected to remain generally the same.

Income Tax Revenue: Staff conservatively forecasted this vitally important revenue stream for 2026, the City is not budgeting for an increase in income tax revenue due to the 10% increase seen in 2025. This measure is keeping income tax revenue projections at \$4.4 Million for 2026. Staff will monitor income tax revenue carefully to determine if budgetary amendments are needed in the event income tax revenue continues to increase or starts to decline throughout 2026.

Personnel: The 2025 budget includes the addition of a Fire Chief. The Fire Department has run under the command of our three Captains, but the time has come to revert to a Chief taking command again. With the transition of the Service Director to the City Managers position, the Service Director position will remain unfilled. However, a new position of Service Manager will be created saving the City money. The IT Manager positions will be eliminated and replaced with a Technology Manager, also saving money.

Parks and Recreation Revenue: Overall, Parks and Recreation budgeted revenue decreased from 2022 by \$50,000. This is primarily due to the reduction in contributions from the Huron Joint Recreation District (HJRD) - more specifically, due to the Huron School District voting to forego its regular 10% contribution that has historically been received by HJRD. Total revenue is anticipated to remain at this level into the foreseeable future. The 2026 budget does not include the School District's contribution. Maintaining the operations of the Parks and Recreation Department is mostly dependent on the Huron Joint Recreation District's annual contribution, making up 65% of the total budget in 2026. Any net impact on HJRD contributions could result in budget cuts directly related to services provided to residents. Although parking fee revenues at Nickel Plate Beach have increased the last two years, the Parks and Recreation budget cannot financially maintain the current operational budget without additional revenues. In 2025 and continuing in 2026, the City's general fund is subsidizing personnel costs. Based on current projections, the fund balance in the Parks and Recreation Fund is expected to decrease by \$25,000 per year and fall to an unsafe balance in 2033.

Capital Assets: The 2026 budget book includes the City's capital asset replacement schedule. The schedule shows the City's commitment to purchasing and maintaining adequate vehicles and equipment for City services. In 2025, the City spent over \$300,000 on new vehicles and equipment. The recommended 2026 budget includes the purchase of two (2) new police cruisers (lease), one (1) new parks truck replacement, one (1) pickup truck replacement for the fire department, and one (1) pickup truck replacement for the streets department. totaling over \$300,000 in capital asset expenditures.

Capital Projects: The 2026 budget book also includes the City's current capital improvement plan. Although the City's current capital improvement plan totaling over \$48 million scheduled and includes over \$18 million in unfunded projects over the next ten (10) years, the City is tentatively committed to spending over \$23 million on major capital improvements in 2026 if budget permits. Major 2026 capital expenses include the S. Main Street streetscape engineering and construction, Rt. 6 Phase II commencement of construction, secondary intake design and construction commencement, and elevated water tower construction. As previously mentioned, due to the failure of the income tax levy in 2024, the City will be evaluating its ability to undertake capital projects beyond minor maintenance in 2026 and beyond.

Debt Management: Starting in 2014, the City began a strategy to invest in critical capital infrastructure

that had been underinvested in as the City recovered from the Great Recession. Utilizing historically low interest rates, close to \$15 million worth of capital was invested in critical infrastructure projects. In 2024, Moody's upgraded the City's current rating of Aa3 to Aa2. The City currently has over \$12 million in outstanding bonded debt, not inclusive of programmatic loans. As we plan for future years of investment, 2023 was the first major milestone to consider as a substantial portion of the City's debt was retired, freeing up additional resources available for debt service as well as capacity. The City took fiscally responsible steps in 2023 to develop a debt strategy for future capital needs and wants, including projects related to the Sawmill Creek Resort TIF, ConAgra redevelopment, comprehensive local street resurfacing, Huron Public Power Expansion, and Main Street redevelopment. In 2023, the City issued long-term bonds on public improvements funded through the Sawmill Creek Resort TIF and issued GO bonds in 2024 to cover the local street reconstruction of the Chaska and Old Homestead I and II neighborhoods.

Future Policy Discussions: The staff also looks forward to engaging Council in 2026 on several larger and impactful project and policy discussions including, but not limited to, the list below. The Finance Committee recommended the 2026 budget to Council and also recommended Council to further review and consider several items on the list below.

- *New taxes and or levies to support essential services and public improvements in the master plan*
- Storm Water Management Fee
- River Road property planning.
- Future of the City Property on Cleveland Road W / Atwood / Linden
- Conagra Redevelopment Service/Maintenance Facility Construction
- Capital Improvement Program Financing Plan (continued discussion)
- Future Expansion of Huron Public Power

This budget is the work product of countless hours of preparation, analysis and input from a wide variety of personnel. I appreciate the time, effort, and input of all department heads and staff members who have been instrumental in providing information, feedback and capital projections for their respective departments - and the coordination and leadership displayed by the Finance and Service Departments. I also want to thank the Finance Committee who have been tremendous stewards of the 2026 budget process and have brought forth expertise and thought-provoking considerations and dialogue.



TO: Mayor Tapp and City Council
FROM: Stuart Hamilton , Service Director
RE: Resolution No. 94-2025 (*submitted by Stuart Hamilton*)
DATE: December 23, 2025

Subject Matter/Background

As Council is aware, a Fire Chief advisory board was created to review resume's and conduct the first round of interviews. This board passed along two candidates to the City Manager for final selection. Chief McGraw was offered this position and accepted with a start date of January 5th, 2026.

We would like to firstly thanks the advisory committee for taking the time to be part of this process. Their time and professional input was greatly appreciated. Secondly, we would like to thank everyone who applied for this position. There was an extremely strong field, but Chief McGraw brought a skill set and a passion that made him stand out. We are excited to welcome him to the City.

Financial Review

The Chief's salary of \$96,680 is included in the 2026 General Fund Budget and within the range of the 2026 salary ordinance passed by Council at the December 9, 2025 regular Council meeting.

Legal Review

The matter has been reviewed, following normal administrative procedure and is properly before you.

Recommendation

If Council is in agreement with the request, a motion adopting Resolution No. 94-2025 is in order.

[Resolution No. 94-2025 Kevin McGraw as Fire Chief Eff 1-5-26.docx](#)
[12-12-25 Kevin McGraw Hire Letter \(executed 12-12-25\).pdf](#)

RESOLUTION NO. 94-2025

Introduced by Monty Tapp

A RESOLUTION APPROVING THE APPOINTMENT OF KEVIN McGRAW AS FIRE CHIEF OF THE CITY OF HURON FIRE DEPARTMENT, EFFECTIVE JANUARY 5, 2026.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF HURON, OHIO:

SECTION 1. The Huron City Council hereby approves the appointment of Kevin McGraw as Fire Chief of the City of Huron Fire Department, effective January 5, 2026, pursuant to Article 5, Section 2 of the Huron City Charter, at an annual salary of \$96,680.00, plus benefits.

SECTION 2: That this Council hereby finds and determines that all formal actions relative to the adoption of this Resolution were taken in an open meeting of the Council and that all deliberations of this Council and of its committees, if any, which resulted in formal action, were taken in meetings open to the public in full compliance with applicable legal requirements, including O.R.C. §121.22 of the Revised Code.

SECTION 3: This Resolution shall be in full force and effect from and immediately following its adoption.

Monty Tapp, Mayor

ATTEST:

Clerk of Council

ADOPTED:



December 12, 2025

VIA EMAIL – kmcgraw2799@gmail.com

Kevin McGraw

Dear Kevin:

I am pleased to formally offer you the position of City of Huron Fire Chief. Your full-time, at-will employment as Huron Fire Chief will begin on January 5, 2026. Your annual pay will be \$96,680.00. Your work week is defined as eight (8) hour days, Monday through Friday, with call-in as needed. Attendance at City Council and other Committee or Board meetings are required as directed by the City Manager.

This offer is contingent upon the successful completion of the pre-employment process that includes a background check and a drug screen. The drug screen must be completed within 24 hours of receiving the order.

This offer is also contingent upon you obtaining Fire Officer 3 and Fire Officer 4 certifications, within two (2) years of your date of hire.

The compensation and benefits package are detailed here. If these terms as outlined in this document are acceptable, please acknowledge your acceptance by signing below and returning the letter to me by the end of business on Monday, December 15, 2025. Once this letter is signed, you must call Terri Welkener at (419) 433-5000 ext. 1102 to arrange a time to complete the pre-employment paperwork, drug screen and background check.

Compensation and Benefits Package

Compensation

- A starting annual salary of \$95,680.00.
- A starting date of TBD, 2026.
- If budget permits, you will be eligible for a yearly merit review and bonus (up to 5%)
- Having served for 22 years in a part time capacity within the Huron Fire Department, we will honor 11 years seniority within the vacation schedule.

Benefits

As an administrative employee of the City, you are eligible for additional benefits as prescribed in the Codified Ordinances of the City of Huron and/or as negotiated, which include the following:

- Eligible for City medical, dental and vision benefits on February 1, 2026.
- 5 personal days.
- 3 weeks of vacation per year, to start accruing immediately.
- Sick time at 3 weeks per year to be accrued.
- Comp Time eligibility up to 80 hours.
- Cell phone allowance of \$80 per month.

On behalf of the City, I welcome you to the City of Huron and I look forward to working with you.

Sincerely,

Stuart Hamilton
City Manager, City of Huron

The provisions of this conditional offer of employment have been read and are understood. The offer is accepted.


KENVIN MCGRAW

12/12/25
Date



TO: Mayor Tapp and City Council
FROM: Isaac Phillips
RE: Resolution No. 91-2025 (*submitted by Isaac Phillips*)
DATE: December 23, 2025

Subject Matter/Background

Council previously adopted Resolution No. 10-2025 approving an agreement Charles E. Harris & Associates, Inc. to complete GAAP conversion for the City for years 2024, 2025 and 2026. Charles E. Harris & Associates recently advised the City that they will be unable to provide these services due to staffing issues. Resolution No. 91-2025 seeks authorization to enter into an agreement with Rea & Associates, Inc. to complete the GAAP conversion for the City for 2024, 2025 and 2026. The 2024 conversion is due to the Auditor of State office by 1/30/2026, similarly, the GAAP prepared financial statements have been requested by the credit agencies to determine if our credit rating shall remain. The conversion will be conducted in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee (AICPA) and will comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care. Rea & Associates, Inc. will be preparing financial statements based on information provided by the City.

While the fees to be charged by Rea & Associates exceeds the fees Charles E. Harris & Associates by nearly 1/3 (\$81,174.30 vs. \$54,750.00), their fees are in line with proposals received from other accounting firms for the same services.

Fees for services will not exceed:

Year ending December 31, 2024 - \$25,750.00

Year ending December 31, 2025 - \$27,037.50

Year ending December 31, 2026 - \$28,386.80

This agreement, unlike the former, includes contractual due dates, to aid in avoiding the current circumstance of submitting the City's annual Hinkle filing late and delaying the completion of audits.

The delivery dates agreed to in the proposed engagement letter are as follows:

2024 GAAP conversion - 1/28/2026

2025 GAAP conversion - 6/26/2026

2026 GAAP conversion - 5/24/2027

Financial Review

This cost is properly budgeted for in the 2026 Budget and is accounted for in the Administrative Services (53132) portion applicable departments.

Legal Review

The matter has been reviewed, follows normal administrative procedure and is properly before you.

Recommendation

If Council is in agreement with the request, a motion adopting Resolution No. 91-2025 is in order.

[Resolution No. 91-2025 Rea & Associates Inc GAAP Conversion 2024-2026 \(2\).doc](#)

[Resolution No. 91-2025 Exh A Rea & Associates Engagement Letter City of Huron 2024-2026.pdf](#)

RESOLUTION NO. 91-2025
Introduced by: William Biddlecombe

A RESOLUTION AUTHORIZING AND DIRECTING REA & ASSOCIATES, INC. TO COMMENCE THE GAAP CONVERSION FOR THE CITY OF HURON, OHIO AT A TOTAL COST OF EIGHTY-ONE THOUSAND ONE HUNDRED SEVENTY-FOUR AND 30/100 DOLLARS (\$81,174.30) FOR THE FISCAL PERIOD OF JANUARY 1, 2024 THROUGH DECEMBER 31, 2026.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF HURON, OHIO:

SECTION 1: The Finance Director is hereby authorized to work in conjunction with Rea & Associates, Inc. for the purpose of providing the required Generally Accepted Accounting Practices (GAAP) Conversion services for the fiscal period of January 1, 2024 through December 31, 2026 in an amount not to exceed Eighty-One Thousand One Hundred Seventy-Four and 30/100 Dollars (\$81,174.30), said work to be substantially in the form of Exhibit "A" attached hereto and made a part hereof.

SECTION 2: That this Council hereby finds and determines that all formal actions relative to the adoption of this Resolution were taken in an open meeting of the Council and that all deliberations of this Council and of its committees, if any, which resulted in formal action, were taken in meetings open to the public in full compliance with applicable legal requirements, including O.R.C. §121.22.

SECTION 3: This Resolution shall be in full force and effect from and immediately following its adoption.

Monty Tapp, Mayor

ATTEST: _____
Clerk of Council

ADOPTED: _____

December 5, 2025

Isaac Phillips, Finance Director
City of Huron
417 Main Street,
Huron, OH 44839

Dear Mr. Phillips:

First and foremost I would like to thank you for the opportunity to submit to you and the City of Huron, Ohio (City) a proposal to prepare the City's annual Basic Financial Statements.

The Objective and Scope of the Preparation of the Financial Statements

You have requested that we prepare the annual basic financial statements of City of Huron for the fiscal years ending December 31, 2024, 2025 and 2026 on a continuous basis. The financial statements will include the related notes to the financial statements and be accompanied by a management discussion and analysis and pension/OPEB related schedules, which are considered required supplemental information to the basic financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP). We are pleased to confirm our acceptance and our understanding of this engagement to prepare the financial statements of the City by means of this letter.

Our Responsibilities

The objective of our engagement is to prepare financial statements in accordance with generally accepted accounting principles based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (AICPA) and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare financial statements in accordance with generally accepted accounting principles. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARS:

1. The selection of generally accepted accounting principles as the financial reporting framework to be applied in the preparation of the financial statements;
2. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. The prevention and detection of fraud;
4. To ensure that the entity complies with the laws and regulations applicable to its activities;
5. The accuracy and completeness of the records, documents, explanations and other information, including significant judgments, you provide to us for the engagement to prepare financial statements; and
6. To provide us with:
 - a. Documentation and other related information that is relevant to the preparation and presentation of the financial statements;
 - b. Additional information that may be requested for the purpose of the preparation of the financial statements; and
 - c. Unrestricted access to persons within the City with whom we determine it necessary to communicate.

Isaac Phillips, Finance Director, will be responsible for overseeing such services, evaluating the adequacy and accepting the results of these services, and accept responsibility for the results of the services. Rea and Associates, Inc. will not perform management functions or make management decisions on behalf of the City. However, we will provide advice and recommendations to assist management of the City in performing its functions and making decisions.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

Records and Assistance

If circumstances relating to the conditions of your records were to arise during the course of our work which in our professional judgment prevent us from completing the engagement, we will notify you promptly. In such a situation, we retain the unilateral right to take any course of action permitted by professional standards, including withdrawal from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the City's books and records. The City will determine that all such data, if necessary, will be so reflected. Accordingly, the City will not expect us to maintain copies of such records in our possession.

Use of Subcontractors and Third-Party Products

We may, in our sole discretion, use qualified third-party service providers to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose Confidential Information and Personal Information (as such terms are defined below) to them. Those third-party service providers we use to assist us in providing services to you are collectively referred to herein as “Subcontractors”. We may share your information, including Confidential Information and Personal Information, with our Subcontractors; provided that such recipients are bound by written obligations of confidentiality. You acknowledge and agree that our use of Subcontractors may involve the processing, input, disclosure, movement, transfer, and storage of your information and data, including Confidential Information and Personal Information, outside of our technology infrastructure. We will be responsible to you for the performance of our Subcontractors, solely as related to the services performed under this Engagement Letter, subject to all limitations and disclaimers set forth herein.

We also may provide services to you using certain third-party hardware, software, equipment, or products (collectively, “Third-Party Products” and each, individually, a “Third-Party Product”). You acknowledge that the use of a Third-Party Product may involve the processing, input, disclosure, movement, transfer, and storage of information provided by or on behalf of you to us, including Confidential Information and Personal Information, within the Third-Party Product’s infrastructure and not ours. You further acknowledge that the terms of use and service, including, but not limited to, applicable laws, set forth in the end-user license, end-user subscription agreement, or other end-user agreement for such Third-Party Product (collectively, “EULA(s)”) will govern all obligations of the licensor of such Third-Party Product, relating to data privacy, storage, recovery, security, and processing within such Third-Party Product’s infrastructure, as well as, the service levels associated with such Third-Party Product. You hereby consent to the disclosure of your information, including your Confidential Information and Personal Information, to the licensors of such Third-Party Products for the purpose described herein, and you acknowledge and agree that such City-provided data and information may be collected, processed, stored and used by such licensors for benchmarking, analytics, marketing, and other business purposes in support of Third-Party Products.

To the extent Rea gives the City access to a Third-Party Product in connection with the services contemplated herein, the City agrees to comply with the terms of any applicable EULA for such Third-Party Product, and the Company shall be solely responsible for the improper use of a Third-Party Product or a violation of the applicable EULA for such Third-Party Product, by the City, or any user to whom the City grants access to such Third-Party Product. The City agrees to indemnify and hold REA harmless from and against any claims, actions, lawsuits, proceedings, judgments, liens, losses, damages, costs, expenses, fees (including reasonable legal fees, expenses, and costs), and other liabilities relating to, or arising from or out of, the improper use of a Third-Party Product, or a violation of the terms of the applicable EULA for such Third-Party Product, by the City, or any user to whom the City grants access to such Third-Party Product.

You acknowledge that the use of Third-Party Products may be subject to limitations, delays, interruptions, errors, and other problems which are beyond our control, including, without limitation, internet outage or lack of availability related to updates, upgrades, patches, fixes, or maintenance. We will not be liable for any damages relating to such limitations, delays, delivery failures, or other problems. Nor will we be held responsible or liable for any loss, or unauthorized use or disclosure, of any information or data provided by you, including, without limitation, Personal Information provided by you, resulting from the use of a Third-Party Product.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Data Protection Compliance

Prior to disclosing to a Rea Party or the granting of access to a Rea Party, you will identify in writing any personal, technical, or other data, information or items, provided or made accessible to a Rea Party pursuant to this Engagement Letter that may be subject to heightened protections under applicable statutes, regulations, governmental directives or guidance documents, or other legally binding standards relating to privacy, cybersecurity, export controls, controlled unclassified information, and/or data protection, and will ensure

compliance with all such requirements. This includes, but is not limited to, protected health information pursuant to the Health Information Portability and Accountability Act of 1996 ("HIPAA"), classified or controlled unclassified information subject to the National Industrial Security Program Operating Manual ("NISPOM") (which classified information shall not be provided to any Rea Party unless appropriate security clearances have been obtained prior to any such access), marked or unmarked controlled unclassified information ("CU") (subject to any provisions of the NISPOM, the Federal Acquisition Regulation ("FAR") or any FAR supplement, DoD Instruction 5200.48, requirements of the National Archives and Records Administration, or those of the General Services Administration or any other federal government agency), unclassified nuclear technology pursuant to 10 C.F.R. Parts 110 and 810, and exports controlled by the NISPOM, or the Defense Federal Acquisition Regulation Supplement ("DFARS"), data, information, or items subject to the Export Administration Regulations ("EAR"), or International Traffic in Arms Regulations ("ITAR") controlled data. Unless otherwise expressly agreed upon and specified in writing by Rea and the Company, you shall not disclose to a Rea Party, or provide any Rea Party access, to such data, information, and items and you shall be responsible for the handling of all such data, information, and items in connection with the performance of the services requested hereunder, including, but not limited to, the scrubbing, de-identification, de-aggregation, protection, encryption, transfer, movement, input, storage, migration, deletion, copying, processing, and modification of such data.

Personal Information

As used herein, the term "Personal Information" means any personal information, or data, as may be defined by applicable privacy, data protection, or cybersecurity laws, that directly or indirectly identifies a natural person.

Each party agrees to transmit Personal Information consistent with applicable laws and any other obligations the respective party may have. We are permitted to use all such Personal Information to perform our obligations and exercise our rights under this Engagement Letter.

You represent and warrant that you have provided all notices and obtained all consents required under applicable data protection laws prior to your collection, use and disclosure to us or our Subcontractors of such Personal Information and shall take reasonable steps to ensure that such Personal Information does not include irrelevant or unnecessary information about individuals.

Fees, Costs, and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement. Our fee estimate and completion of our work are based upon the following criteria:

1. Anticipated cooperation from City personnel;
2. Timely responses to our inquiries;
3. Timely completion and delivery of client assistance requests;
4. Timely communication of all significant accounting and financial reporting matters; and
5. The assumption that unexpected circumstances will not be encountered during the engagement.

If any of the aforementioned criteria are not met, then fees may increase.

Our fees for the foregoing services will be based on the time we incur in performing these services, the degree of responsibility we assume, and the value of the services performed. *In addition, each invoice will reflect a Business Service Fee of 3% of the total fee for services. This fee is designed to offset a portion of the internal costs associated with maintaining data security, software licensing, data storage, and other related support services on this engagement which are not covered by our standard rates.*

We estimate our total fees to be:

<u>Year End-December 31</u>	<u>Financial</u> <u>Statement Fee</u>	<u>Business</u> <u>Service Fee</u>	<u>Total Fee</u>	<u>Delivery</u> <u>Date*</u>
2024	\$ 25,000.00	\$ 750.00	\$ 25,750.00	Jan. 28, 2026
2025	\$ 26,250.00	\$ 787.50	\$ 27,037.50	June 26, 2026
2026	\$ 27,560.00	\$ 826.80	\$ 28,386.80	May 24, 2027

* We agree to the following delivery dates contingent upon timely receipt of all necessary information from the City, including following up questions. These dates are subject to adjustment if delays occur in receiving required documentation or assistance.

In addition, fees may be increased for events that are not able to be estimated such as:

1. Implementation of a new accounting system;
2. Implementation of any new Accounting Standards during any year of this agreement. As of the date of this letter, the GASB has issued GASB No. 101-104 that will need to be evaluated to determine the potential impact they will have on your financial statements.

Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission.

In the event we are requested or authorized by the City or are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the City, the City will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The City agrees that it will not make reference to us in any public or private securities or debt offering.

Use and Ownership; Access to Engagement Documentation

The Engagement Documentation for this engagement is the property of Rea. For the purposes of this Engagement Letter, the term “Engagement Documentation” shall mean Rea’s confidential and proprietary engagement-related workpapers and records. Engagement Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by Rea for the Company under this Engagement Letter, or any documents belonging to the City or furnished to Rea by the City.

In the event we are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the City, the City will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

Termination

Your failure to make full payment of any and all undisputed amounts invoiced in a timely manner constitutes a material breach for which we may refuse to provide deliverables and/or, upon written notice, suspend or terminate our services under this Arrangement Letter. We will not be liable to you for any resulting loss, damage or expense connected with the suspension or termination of our services due to your failure to make full payment of undisputed amounts invoiced in a timely manner.

In the event you terminate this engagement, you will pay us for all services rendered (including deliverables and products delivered), expenses incurred, and noncancelable commitments made by us on your behalf through the effective date of termination.

We will not be responsible for any delay or failure in our performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics or outbreaks of communicable disease,

cyberattacks, and internet or other system or network outages. At your option, you may terminate this Arrangement Letter where our services are delayed more than 120 days; however, you are not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Arrangement Letter.

When an engagement has been suspended at the request of management [or those charged with governance] and work on that engagement has not recommenced within 120 days of the request to suspend our work, we may, at our sole discretion, terminate this Arrangement Letter without further obligation to you. Resumption of our work following termination may be subject to our client acceptance procedures and, if resumed, will require additional procedures not contemplated in this Arrangement Letter. Accordingly, the scope, timing and fee arrangement discussed in this Arrangement Letter will no longer apply. In order for us to recommence work, the execution of a new Arrangement Letter will be required.

We may terminate this Arrangement Letter upon written notice if: (i) we determine that our continued performance would result in a violation of law, regulatory requirements, applicable professional or ethical standards, or our client acceptance or retention standards; or (ii) you are placed on a verified sanctioned entity list or if any director or executive of, or other person closely associated with, you or any of your affiliates is placed on a verified sanctioned person list, in each case, including, but not limited to, lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. State Department, the United Nations Security Council, the European Union, or any other relevant sanctioning authority.

Information Security - Miscellaneous Terms

Rea & Associates, Inc. is committed to the safe and confidential treatment of City of Huron proprietary information. Rea & Associates, Inc. is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. City of Huron agrees that it will not provide Rea & Associates, Inc. with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of City of Huron information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

Rea & Associates, Inc. may terminate this relationship immediately in its sole discretion if Rea & Associates, Inc. determines that continued performance would result in a violation of law, regulatory requirements, applicable professional standards or Rea & Associates, Inc. client acceptance or retention standards.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Our Agreement

This letter constitutes the complete and exclusive statement of agreement between Rea & Associates, Inc. and the City, superseding all proposals, oral or written, and all other communications with respect to the terms of the engagement between the parties.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature of a party to this agreement or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (i) to be "written" or "in writing," (ii) to have been signed and (iii) to constitute a record established and maintained in the ordinary course of business and an original written record when printed

from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (i) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (ii) an electronic copy of a traditional signature affixed to a document, (iii) a signature incorporated into a document utilizing touchscreen capabilities or (iv) a digital signature. This agreement may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

Please sign and return a copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our engagement to prepare the financial statements described herein and our respective responsibilities.

Rea & Associates, Inc.



Anita Martin, CPA

12/5/2025

Date

Confirmed on behalf of City of Huron:

Isaac Phillips, Finance Director/CFO

Date



TO: Mayor Tapp and City Council
FROM: Stuart Hamilton , Service Director
RE: Resolution No. 92-2025 **(first reading)** *(submitted by Fire Chief/Fire Captains)*
DATE: December 23, 2025

Subject Matter/Background

History

Resolution No. 1985-12 - original 2.5 mill fire levy placed on ballot.

Resolution No. 2004-37 - 3.0 mill replacement fire levy placed on ballot.

Resolution No. 89-2025 - 1.5 mill additional fire levy resolution of necessity requesting auditor valuation

During the preparation of the 2026 budget including a forward forecast of ten years the City Fire Department shows inability to fund current operating service levels with the current revenue generated by the active property tax levy. The Fire Department has maintained its level of service with the static revenue amount generated without a ballot measure for over 20 years. With rising operational costs, increased call volume, and capital equipment in need of replacement the necessity for additional property tax revenue is apparent. The ballot measure of an additional 1.5 mills is estimated to cost taxpayers \$52.50 per year for every \$100,000 of assessed property tax value.

Financial Review

A resolution to place an additional 1.5 mill fire tax levy on the May 2026 ballot. A copy of the Erie County Auditor's valuation of the proposed levy is attached hereto as Exhibit "1."

Legal Review

The matter has been reviewed, follows normal administrative procedure and is properly before you.

Recommendation

If Council is in agreement with the request, a motion placing Resolution No. 92-2025 on its first reading is in order.

[Resolution No. 92-2025 Exh 1 Erie County Auditor Certification](#)

[Resolution No. 92-2025 Place Fire Levy on Ballot 1.5 Mill \(1\).docx](#)

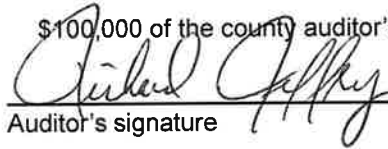
Certificate of Estimated Property Tax Revenue

Use this form when a taxing authority certifies a millage rate
and requests the revenue produced by that rate.

DTE 140R
Rev. 04/25
R.C. 5705.01, 5705.03

The county auditor of Erie County, Ohio, does hereby certify the following:

- On December 11, 2025, the taxing authority of the City of Huron
(political subdivision name) certified a copy of its resolution or ordinance adopted December 9, 2025,
requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would
be produced by (1.500) mills, to levy a tax outside the 10-mill limitation for Fire and EMS purposes pursuant to
Revised Code § 5705.19 (I), to be placed on the ballot at the May 5, 2026, election. The levy
type is an additional levy.
- The property tax revenue that will be produced by the stated millage, assuming the taxable value of the subdivision remains
constant throughout the life of the levy, is calculated to be \$ 513,357.
- The total taxable value of the subdivision used in calculating the estimated property tax revenue is \$ 342,237,999.
- The millage for the requested levy is (1.500) mills per \$1 of taxable value, which amounts to \$ 53 for each
\$100,000 of the county auditor's appraised value.


Auditor's signature

12.11.2025
Date

Instructions

- "Total taxable value" includes the taxable value of all real property in the subdivision as indicated on the tax list most recently certified for collection and estimates of the taxable value of public utility personal property for the first year the levy will be collected as set forth on the worksheets prescribed in conjunction with this form. If the subdivision is located in more than one county, the home county auditor (where the greatest taxable value of the subdivision is located) shall obtain the assistance of the other county auditors to establish the total tax valuation of the subdivision.
- For purposes of this certification, "subdivision" includes any agency, board, commission or other authority authorized to request a taxing authority to submit a tax levy on its behalf. See R.C. 5705.01(A) & (C).
- "Levy type" includes the following: (1) additional, (2) renewal, (3) renewal with an increase, (4) renewal with a decrease, (5) replacement, (6) replacement with an increase and (7) replacement with a decrease levies.
- In completing Lines 1 and 4 of this form, mills should be identified in whole numbers or fractions thereof, i.e., 5 mills or 5.25 mills, rather than as a fraction of a dollar, i.e., \$0.005. This expression is consistent with the prior practice of identifying mills in whole numbers or fractions thereof per \$1 of valuation.
- "The county auditor's appraised value" means the true value in money of real property. R.C. 5705.01(P).
- For any levy or portion of a levy, an estimate of the levy's annual collections, rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list most recently certified by the county auditor under R.C. 319.28(A). See R.C. 5705.03(B).
- Please file this certificate with the subdivision as soon as possible, so the taxing authority can pass a resolution to proceed not later than 90 days before the election.

RESOLUTION NO. 92-2025

Introduced by: Sam Artino

A RESOLUTION PURSUANT TO SECTION 5705.19(I) OF THE REVISED CODE SUBMITTING TO THE ELECTORS OF THE CITY OF HURON THE QUESTION OF THE PLACEMENT OF AN ADDITIONAL TAX LEVY ON A CONTINUING BASIS FOR THE PURPOSE OF PROVIDING AND MAINTAINING FIRE APPARATUS, MECHANICAL RESUSCITATORS, UNDERWATER RESCUE AND RECOVERY EQUIPMENT, OR OTHER FIRE EQUIPMENT AND APPLIANCES, BUILDINGS AND SITES THEREFOR, OR SOURCES OF WATER SUPPLY AND MATERIALS THEREFOR, FOR THE ESTABLISHMENT AND MAINTENANCE OF LINES OF FIRE-ALARM COMMUNICATIONS, FOR THE PAYMENT OF FIREFIGHTING COMPANIES OR PERMANENT, PART-TIME, OR VOLUNTEER FIREFIGHTING, EMERGENCY MEDICAL SERVICE, ADMINISTRATIVE, OR COMMUNICATIONS PERSONNEL TO OPERATE THE SAME, INCLUDING THE PAYMENT OF ANY EMPLOYER CONTRIBUTIONS REQUIRED FOR SUCH PERSONNEL UNDER SECTION 145.48 OR 742.34 OF THE REVISED CODE, FOR THE PURCHASE OF AMBULANCE EQUIPMENT, FOR THE PROVISION OF AMBULANCE, PARAMEDIC, OR OTHER EMERGENCY MEDICAL SERVICES OPERATED BY A FIRE DEPARTMENT OR FIREFIGHTING COMPANY, OR FOR THE PAYMENT OF OTHER RELATED COSTS, AND DECLARING AN EMERGENCY.

WHEREAS, Ohio Revised Code Section 5705.02 provides that the aggregate amount of taxes that may be levied on any taxable property in the City shall not in any one year exceed ten mills on each dollar of tax valuation of the City, except for taxes specifically authorized to be levied in excess thereof; and

WHEREAS, Ohio Revised Code Section 5705.19 provides that the City of Huron ("City"), by vote of two-thirds of all the members of this Council, may declare by resolution and certify the resolution to the board of elections not less than ninety days before the election upon which it will be voted that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide for the necessary requirements of the subdivision and that it is necessary to levy a tax in excess of that limitation for certain purposes; and

WHEREAS, Ohio Revised Code Section 5705.19(I) expressly allows the City to authorize a levy in excess of the ten mills limitation for purposes of providing and maintaining fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment and appliances, buildings and sites therefor, or sources of water supply and materials therefor, for the establishment and maintenance of lines of fire-alarm communications, for the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.34 of the Revised Code, for the purchase of ambulance equipment, for the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company, or for the payment of other related costs; and

WHEREAS, the dollar amount of revenue currently generated by the existing taxes and prior levies is insufficient to meet the financial needs of current operating and maintenance costs of the Fire Department of the City and additional funds are necessary to continue to provide fire and emergency medical services to the residents of the City of Huron; and

WHEREAS, on December 9, 2025, this Council adopted Resolution No. 89-2025 pursuant to Section 5705.03 of the Revised Code authorizing the placement of an additional 1.5 mill tax levy for a

continuing period of time and requesting the Erie County Auditor to certify the total current tax valuation of the City and the dollar amount of revenue that would be generated by that additional levy; and

WHEREAS, on December 11, 2025, the County Auditor certified that the total current tax valuation of the District is \$342,237,999.00 and the dollar amount of revenue that would be generated by the additional 1.5 mill levy would be \$513,357.00 annually during the life of the levy, assuming that the total current tax valuation remains the same throughout the life of the levy;

WHEREAS, Council finds it necessary to place an additional one point five (1.5) mill levy in accordance with Sections 5705.19(I) and 742.34 of the Ohio Revised Code and the Charter of the City of Huron in order to maintain and operate the Fire Department and provide for fire and emergency medical services throughout the City.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF
THE CITY OF HURON, OHIO:**

Section 1: That Council hereby finds, determines and declares that the amount of taxes that may be raised by the City of Huron within the ten-mill limitation by levies on the current tax list and duplicate will be insufficient to provide an adequate amount for the necessary requirements of this City, and that it is necessary to levy an additional tax in excess of that limitation at the rate of 1.5 mills for a continuing period of time for the purpose of providing and maintaining fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment and appliances, buildings and sites therefor, or sources of water supply and materials therefor, for the establishment and maintenance of lines of fire-alarm communications, for the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.34 of the Revised Code, for the purchase of ambulance equipment, for the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company, or for the payment of other related costs, and declaring an emergency.

Section 2: That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal actions were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 3: That this Ordinance is hereby declared to be an emergency measure, the emergency being the necessity to authorize the Mayor and/or Council to take any and all measures to protect the public and the City's employees from contracting and/or spreading the COVID-19, thus for the public health, safety and welfare. Therefore, this Ordinance shall be in full force and effect from and immediately after passage and approval by the Mayor.

Monty Tapp, Mayor

ATTEST:

Clerk of Council

ADOPTED:



TO: Mayor Tapp and City Council
FROM: Stuart Hamilton , Service Director
RE: Resolution No. 93-2025 (*submitted by Fire Chief/Fire Captains*)
DATE: December 23, 2025

Subject Matter/Background

AS SUBMITTED BY CAPTAIN DOUG NASH:

Replacing a 1997- 28 Year old Seagrave 105' Ladder Truck that was scheduled to be replaced in 2030 due to meeting its useful life. However, we had a critical part of the ladder system inoperable in which we had to remove the ladder portion OOS. After exhausting all efforts to have the part fixed or remanufactured we were unsuccessful. We were able to contact the original manufacturer of the part and they no longer are in business with Seagrave (parted ways in 2002) and would not manufacture the part for us.

We discussed, the best option for our ladder truck dilemma appears to be replacing it with a used unit. However, before doing this we reached out to Seagrave Manufacturing to see what a refurbished unit would look like. We scheduled an inspection with Seagrave (Manufacturer) refurbishing unit for 11/4/25 for the ladder truck. They believed we may be able to modify the truck to some extent to buy us some time since they no longer have or are able to make the part to fix the unit. After meeting with Seagrave they stated they would not have designs or an estimated price to us for 6-7 months as it had to go to engineering and then it could take another 6-12 months to complete the refurb of a 28-year-old truck. We decided this was not cost effective or efficient because we would be without a ladder truck for an extended time frame.

With the help of the internal committee we reached out to numerous suppliers to obtain costs and timelines for both new and used trucks.

1. We talked with three manufacturers about new trucks. The costs range between 2.2 – 2.35 million depending on customization. Lead times for a cookie cutter build are 2 years, custom builds 2.5 – 3 years.
2. Used ladders that meet our needs are few and far between with only a handful available. For the most part these trucks come from metro departments and have significant wear to them. However, we did find a 2008 Sutphen 100 foot from central Florida with an asking price of 550K. This truck is not currently available as another department has since put a down payment towards the purchase. We also found a 2007 Spartan with low miles and overall good condition. This truck is available but has a height of 11'10" which is a little to close for comfort with 12' doors. This truck is priced at 400K.
3. Our only other option at this point is the 2007 Sutphen Aerial 100' This truck is from Orange Township, OH which is the Polaris area of Columbus. Overall, a very well-maintained truck that they sent us all of the service records for. Price tag is 475K and the truck is currently at their paint shop getting torn down and ready for paint. The price includes repainting the truck which they were already doing. They will paint it Huron Fire yellow if we decide in time to go this route. This truck is the most feasible for us at this time.

Financial Review

The 2025 and 2026 budget / appropriations have been updated to include the proposed ladder truck purchase, to assist with the investment, the general fund will be advancing \$250K to the fire fund with a planned 5-year repayment period of \$50K annual repayments to the general fund. The cost of the ladder truck will be split 50/50 with the township.

Legal Review

The matter has been reviewed, follows normal administrative procedure

Recommendation

If Council is in agreement with the request, a motion adopting Resolution No. 93-2025 is in order.

[Resolution No. 93-2025 Fire Department Ladder Truck Purchase.doc](#)

[Resolution No. 93-2025 Exh A Ladder Truck Purchase Agreement.PDF](#)

RESOLUTION NO. 93-2025

Introduced by Monty Tapp

A RESOLUTION RATIFYING THE CITY MANAGER’S EXECUTION OF A PURCHASE AGREEMENT BETWEEN THE CITY OF HURON AND FTR&R, INC. DBA HERB FIRE EQUIPMENT FOR THE PURCHASE OF A USED SPH 100 SUTPHEN AERIAL PLATFORM LADDER TRUCK AND VITAL TRENDS LLC BATTALION WARRANTY FOR THE HURON FIRE DEPARTMENT IN THE AMOUNT OF FOUR HUNDRED SEVENTY-EIGHT THOUSAND FIVE HUNDRED NINETY-EIGHT AND XX/100 DOLLARS (\$478,598.00)

WHEREAS, the Huron Fire Department’s current ladder truck, a 1998 Seagrave 105’ ladder truck, is nonfunctional due to the Fire Department’s inability to obtain obsolete parts to repair the vehicle; and

WHEREAS, the Huron Fire Department staff investigated many options to replace or repair the current ladder truck; and

WHEREAS, it was determined that the purchase of the used SPH Sutphen aerial platform ladder truck was the most economical solution for the department’s current needs; and

WHEREAS, time was of the essence to secure the purchase of vehicle; and with Council’s prior motion authorizing the City Manager to pursue the purchase of this vehicle made at the December 9, 2025 regular council meeting, the City Manager signed the Purchase Agreement with Herb Fire Equipment on December 16, 2025, including payment of the required Twenty-Five Thousand Dollar (\$25,000.00). The remainder of the purchase price will be paid upon delivery of the vehicle.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF HURON, OHIO:

SECTION 1. That the City Manager’s execution of a Purchase Agreement between the City of Huron and FTR&R, Inc. dba Herb Fire Equipment for the purchase of a SPH 100 Sutphen aerial platform ladder truck for the Huron Fire Department in the amount of Four Hundred Seventy-Five Thousand and xx/100 Dollars (\$475,000.00) and a related Vita Trends LLC Battalion Warranty in the amount of Three Thousand Five Hundred Ninety-Eight and xx/100 Dollars (\$3,598.00), for a combined total of Four Hundred Seventy-Eight Thousand Five Hundred Ninety-Eight and xx/100 Dollars (\$478,598.00), is hereby affirmed, which Purchase Agreement is attached hereto as Exhibit “A” and incorporated herein by reference.

SECTION 2. That this Council hereby finds and determines that all formal actions relative to the adoption of this Resolution were taken in an open meeting of this Council and that all deliberations of this Council and of its Committees, if any, which resulted in formal action, were taken in meetings open to the public in full compliance with applicable legal requirements, including O.R.C. §121.22.

SECTION 3. That this Resolution shall be in full force and effect from and immediately after its adoption.

Monty Tapp, Mayor

ATTEST: _____

Clerk of Council

ADOPTED: _____

PURCHASE AGREEMENT

THIS AGREEMENT is made and entered into this 16 day of December 2025 by and between FTR&R, INC d/b/a Herb Fire Equipment, 7525 Cook Rd., Powell, OH 43065, hereinafter referred to as "Seller", and the City of Huron of Huron, OH, hereinafter referred to as "Purchaser".

1. PURCHASE:

Purchaser hereby agrees to buy and Seller hereby agrees to sell and furnish to Purchaser One (1) Used SPH100 Sutphen Aerial Platform, bearing vehicle identification number HS-4235 hereinafter "the vehicle".

2. PAYMENT:

- (a) Purchaser agrees to pay the sum of Four Hundred Seventy Five Thousand & 0/100 (\$475,000.00) for the vehicle and Three Thousand Five Hundred Ninety Eight & 0/100 (\$3,598) for the Vital Trends LLC Battalion Warranty. The total price is Four Hundred Seventy Eight Thousand Five Hundred Ninety-Eight & 0/100 (\$478,598.00). Payment shall be made at delivery. A down payment of \$25,000.00 is required once it is determined that the truck is being purchased. The remaining balance will be paid at delivery.
- (b) Payment shall be in certified bank funds, made payable to Herb Fire Equipment, and is due upon delivery of the vehicle from Seller to Purchaser as hereinafter provided.

3. DELIVERY:

- (a) The vehicle being purchased hereunder shall be delivered by Seller to Purchaser at 7525 Cook Rd Powell, OH 43065.
- (b) The delivery will be no later than 4/1/2026.
- (c) Purchaser must provide proof of insurance coverage and make final payment at delivery.

- (d) At the time of delivery the aerial system shall operate per the manufacturer's specifications. Any aerial system operations not working properly shall be fixed at the expense of Herb Fire Equipment.
 - (e) Prior to delivery the (4) tires on the middle axle will be replaced
 - (f) Prior to delivery the driver and officer's seat cushion covers and seat belts will be replaced.
 - (g) Prior to delivery the coolant leak that was noticed will be addressed.
 - (h) The cab will be painted white over yellow matching the departments current colors. Paint samples will be sent out to ensure a match. The aerial sign will be painted yellow. The turntable assembly and hydraulic cylinders will be painted standard silver.
4. PURCHASER'S WARRANTY: With the signing of this Agreement, Purchaser warrants that it has the full power and legal authority to enter into this Agreement, and guarantees that funds for purchase are available or in the process of collection.
5. HERB FIRE "AS IS" WARRANTY DISCLAIMER: Purchaser hereby acknowledges that Purchaser's inspection and acceptance at delivery shall constitute acceptance AS IS and WITH ALL FAULTS. Purchaser understands that it is Purchaser's responsibility to insure the property, effective upon delivery.

This used motor vehicle is sold as is, without any warranty, either expressed or implied. After delivery of the vehicle, Purchaser shall bear the entire expense of repairing or correcting any defects that may presently exist or that may occur in the vehicle. Seller, its employees, agents and assigns shall not have any responsibility for consequential damages, damages to property, damages for loss of use, loss of time, loss of profits or income, or any other incidental damages with respect to any defect or malfunction or unfitness or other deficiency of the vehicle. Seller makes no warranties, representations or assurances that the vehicle contains only original



FTR&R, INC., d/b/a

**7525 Cook Road
Powell, OH 43065
(614)329-1610
info@herbfire.com**

manufacturer installed or manufacturer rebuilt components, parts or accessories. Although NFPA standards, which were in effect at the time of the original manufacturer of the vehicle, were met, Seller advises that the vehicle does not meet current NFPA standards for new apparatus.

6. VITAL TRENDS WARRANTY: A third party warranty supplied by Vital Trends USA LLC of Burlington, NY shall be provided. The warranty coverage is defined on document "Vital Trends Warranty. Huron FD – 1 YR Battalion Only".
7. ACCEPTANCE: This Agreement shall not be binding until it is signed and approved by an officer of Herb Fire Equipment.
8. TAXES: The purchase price provided for herein does not include any federal, state or local sales tax, duties, imports, revenues, excise or other taxes which may hereafter be imposed by governmental authority or otherwise, and which are made applicable to the apparatus or equipment covered by this Agreement. In the event that any such taxes are subsequently imposed and become applicable, the purchase price herein shall be increased by the amount of such taxes, and such sum shall be immediately paid by Purchaser to Seller. To the extent applicable, the prices and deliveries set forth above are subject to the Defense Production Act.
9. INSURANCE: It is Purchaser's responsibility to insure the property covered by this Agreement, effective upon delivery to Purchaser.
10. GENERAL: This Agreement takes precedence over all previous negotiations, oral or written, and no representations or warranties are applicable except as specifically contained in this Agreement. No alteration, modification,

amendment or change of this Agreement shall be binding unless executed in writing by the parties. No waiver of any of the provisions of this Agreement shall be deemed a waiver of any other provision, whether or not similar, nor shall any waiver constitute a continuing waiver. This Agreement shall be governed and controlled as to interpretation, enforcement, validity, construction, effect and in all other respects by the laws, statutes and decisions of the State of Ohio.



7525 Cook Road
Powell, OH 43065
(614)329-1610
info@herbfire.com

11. Exclusive jurisdiction and venue for any litigation at all related to this Agreement, directly or indirectly, based upon contract, tort or other theory of law, shall lie in the Delaware County Court of Common Pleas, Delaware, Ohio, and the parties hereto consent and submit to the general jurisdiction of this Court. All of the terms and provisions of this Agreement shall be binding upon and inure to the benefit of and be enforceable by Seller, Purchaser and their respective successors and assigns.

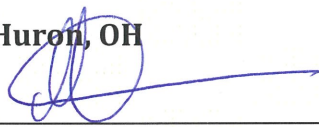
IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed and attested by its duly authorized representatives, effective as of the date below when accepted at Herb Fire Equipment, offices.

Herb Fire Equipment

By: _____

Andrew J. Herb,
President

City of Huron, OH

By:  _____

Name, Title STUART HAMILTON, CITY MANAGER



TO: Mayor Tapp and City Council
FROM: Stuart Hamilton , Service Director
RE: Resolution No. 95-2025 (*submitted by Stuart Hamilton*)
DATE: December 23, 2025

Subject Matter/Background

Legislative History

Resolution No. 37-2023 (adopted 4-25-23) Purchase of Transformer from Niagara Power Transformer Corporation for \$1,039,837

Due to site conditions at the substation, we were unable to take delivery of the transformer when it was ready to ship from the manufacturer. We were required to move the transformer to a storage site until we could receive it and have it installed. This cost for crane mobilization, transport and storage fees came to a total of \$36,600 which will be paid out of the HPP Capital fund.

Financial Review

The required change order will be encumbered within 2025 appropriations.

Legal Review

The matter has been reviewed, follows normal administrative procedure and is properly before you.

Recommendation

If Council is in agreement with the request, a motion adopting Resolution No. 95-2025 is in order.

[Resolution No. 95-2025 Niagara Power Transformer CO #1 HPP Expansion \\$36,600.docx](#)

[Resolution No. 95-2025 Exh A Niagara Power CO #1.pdf](#)

RESOLUTION NO. 95-2025

Introduced by Tom Harris

A RESOLUTION AUTHORIZING CHANGE ORDER NO. 1 FROM NIAGARA POWER TRANSFORMER CORPORATION FOR THE PROVISION OF MOVING AND STORAGE SERVICES RELATED TO THE HURON PUBLIC POWER EXPANSION PROJECT IN AN AMOUNT NOT TO EXCEED THIRTY-SIX THOUSAND SIX HUNDRED AND XX/100 DOLLARS (\$36,600.00).

WHEREAS, Council previously adopted Resolution No. 37-2023 on April 25, 2023, authorizing an Agreement with Niagara Power Transformer Corporation for the purchase of a liquid-immersed, Class I, Power Transformer (the "Transformer") relating to the Huron Public Power Expansion Project for the purchase price of One Million Thirty-Nine Thousand Eight Hundred Thirty-Seven and xx/100 Dollars (\$1,039,837.00); and

WHEREAS, Niagara Power Transformer Corporation was unable to deliver the completed Transformer to its final location in June of 2025 due to existing conditions at the Project site; and

WHEREAS, it was determined that it would be necessary to temporarily store the Transformer at another location until the Project site was completed, including construction of the concrete pad required for placement; and

WHEREAS, it was necessary to mobilize a crane and incur freight and storage charges to move the transformer to its temporary location for a period of four (4) months; and

WHEREAS, the Transformer was moved to the Project site and placed on its permanent foundation on November 7, 2025; and

WHEREAS, the City and Council believe the changes requested are reasonable and necessary for the successful completion of the project.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF HURON, OHIO:

SECTION 1: That the City Manager be, and he hereby is, authorized to accept Change Order No. 1 in the amount of Thirty-Six Thousand Six Hundred and xx/100 Dollars (\$36,600.00) from Niagara Power Transformer Corporation to reflect additional expenses relating to transporting and storing the Transformer described above to a temporary site while the Huron Public Power Expansion Project site was completed, bringing the aggregate total for this portion of the Project to an amount not to exceed One Million Seventy-Six Thousand Four Hundred Thirty-Seven and xx/100 Dollars (\$1,076,437.00). A copy of Change Order #1 is attached hereto as Exhibit "A."

SECTION 2: That this Council hereby finds and determines that all formal actions relative to the adoption of this Resolution were taken in an open meeting of the Council and that all deliberations of this Council and of its committees, if any, which resulted in formal action, were taken in meetings open to the public in full compliance with applicable legal requirements, including O.R.C. §121.22 of the Revised Code.

SECTION 3: This Resolution shall be in full force and effect from and immediately following its adoption.

Monty Tapp, Mayor

ATTEST:

Clerk of Council

ADOPTED:

1755 Dale Rd.
Buffalo, NY 14225 USA

Phone: (716) 896-6500
Fax: (716) 896-8871
Fed ID: 26-2618603



Invoice No. 51687

Invoice Date: 11/7/2025

Page 1 of 1

Billing address: **City Of Huron, Ohio**
417 Main Street
Huron, OH 44839
Phone: 419-433-5000

Shipping address: **Huron Public Power Substation**
1156 Rye Beach Road
Attn: Stu Hamilton 419-602-7984
Attn: Mike Spacek 419-602-0503
Huron, OH 44839

Terms: **Net 30 Days**

Ship Via: SOUTHERN TIER EXPRESS

Purchase Order: **AGREEMENT - PO TBD**

Due Date: **12/7/2025**

Fob desc: DESTINATION

Freight Terms: Allowed

Acct ID: HUOH

Salesman: MANGUM

Job Number: N-40525

<i>Order Qty</i>	<i>Ship Qty</i>	<i>Part ID/Description</i>	<i>U/M</i>	<i>Unit Price</i>	<i>Extended Price</i>
1.00	1.00	OPTION		36,600.00000	\$36,600.00
		Storage - Unloading			

Shipped to Storage on June 19, 2025
Hold at Barnhart Facility until Customer Site is Ready
Removed Parts Held at Niagara
\$32,600 Rigging/Freight plus \$1,000 per month
Deliver 11/7/2025, Send Invoice for Storage (4 months)

Sales Rep: Utility and Industrial Products, Inc.

<i>Invoice Sub-total</i>	\$36,600.00
<i>Freight</i>	\$0.00
<i>Tax</i>	\$0.00
US Funds Invoice Total	\$36,600.00



TO: Mayor Tapp and City Council
FROM: Stuart Hamilton , Service Director
RE: Resolution No. 96-2025 (*submitted by Stuart Hamilton*)
DATE: December 23, 2025

Subject Matter/Background

AS SUBMITTED BY LARRY FRIDRICH, CITY ENGINEER REPRESENTATIVE:

Resolution No. 96-2025 authorizes an Application for a ODOT HSIP Abbreviated Safety Funding Application for the proposed Jim Campbell Blvd Crosswalk at Lake Erie Electric Trail eastern end, crossing to the Huron High School property.

Summary of Project

Install enhanced pedestrian crosswalk on Jim Campbell Blvd (MR 726) in the City of Huron. The project will include rectangular rapid flashing beacons (RRFBs) activated by push buttons and passive radar detection, a high visibility pedestrian crossing, pedestrian signage, and associated curb ramp/sidewalk tie-ins. The proposed pedestrian crossing would connect to the Lake Shore Electric Trail, a pedestrian bridge over US 6 to the south, and a sidewalk that runs north connecting to Designated Bike Route #230 (Cleveland Rd. West). The area experiences heavy pedestrian traffic as Huron's High School and Stadium are directly located on the east side of Jim Campbell Blvd. The City will provide a 10% local match to construction. If funding is approved, the project will be a local let project, with construction to take place in FY 2027 at an estimated project cost of \$137,000.

Financial Review

The City's 10% match (\$13,700) will be accounted for in the Capital Fund.

Legal Review

The matter has been reviewed, follows normal administrative procedure and is properly before you.

Recommendation

If Council is in agreement with the request, a motion adopting Resolution No. 96-2025 is in order.

[Resolution No. 96-2025 ODOT Abbrev HSIP Application Jim Campbell Crosswalk \\$123,300](#)
[Res 96-2025 Exh A Abbreviated Safety App - Huron - Jim Campbell Blvd Crossing 12-18-25.pdf](#)

RESOLUTION NO. 96-2025

Introduced by William Biddlecombe

A RESOLUTION AUTHORIZING SUBMISSION OF A GRANT APPLICATION TO THE OHIO DEPARTMENT OF TRANSPORTATION (ODOT) ABBREVIATED HIGHWAY SAFETY IMPROVEMENT PROGRAM (HSIP) RELATING TO THE JIM CAMPBELL BOULEVARD CROSSWALK PROJECT IN AN AMOUNT NOT TO EXCEED ONE HUNDRED TWENTY-THREE THOUSAND THREE HUNDRED AND XX/100 DOLLARS (\$123,300.00); AND FURTHER AUTHORIZING THE CITY MANAGER TO ACCEPT SAID GRANT AWARD IN AN AMOUNT NOT TO EXCEED ONE HUNDRED TWENTY-THREE THOUSAND THREE HUNDRED AND XX/100 DOLLARS (\$123,300.00), SHOULD THE APPLICATION BE SUCCESSFUL.

WHEREAS, the City of Huron desires to seek grant funding from the Ohio Department of Transportation ("ODOT") Highway Safety Improvement Program ("HSIP") to partially subsidize the Jim Campbell Boulevard Crosswalk Project (referred to as the "Project"); and

WHEREAS, portions of the Project meet basic eligibility requirements for project funding as it has a direct relationship to implementation of safety improvements in an area with safety concerns; and

WHEREAS, the City of Huron has the authority to apply for financial assistance and to administer the amounts received from ODOT; and

WHEREAS, the City of Huron will submit an application to ODOT requesting funding for construction of a high visibility crosswalk on Jim Campbell Boulevard at a cost of One Hundred Thirty-Seven Thousand and xx/100 Dollars (\$137,000.00), which includes the required 10% local match. The total funds requested less the local match of Thirteen Thousand Seven Hundred and xx/100 Dollars (\$13,700.00) brings the total funds requested to One Hundred Twenty-Three Thousand Three Hundred and xx/100 Dollars (\$123,300.00); and

WHEREAS, the City of Huron must direct and authorize the City Manager to act as the Authorized Representative for the application and project, if awarded; and

WHEREAS, the City staff believes making application for these grant funds is proper and beneficial to the City.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF HURON AS FOLLOWS:

SECTION 1. That the Council of the City of Huron hereby authorizes submission of a grant application to the Ohio Department of Transportation Abbreviated Highway Safety Improvement Program to become eligible for potential funding assistance relating to the Jim Campbell Boulevard Crosswalk Project in an amount not to exceed One Hundred Twenty-Three Thousand Three Hundred and xx/100 Dollars (\$123,300.00). A copy of the draft Application is attached hereto as Exhibit "A."

SECTION 2. If grant funds are awarded, the City Manager is further authorized and directed to execute an agreement for and on behalf of the City of Huron, Ohio with the Ohio Department of Transportation Abbreviated Highway Safety Improvement Program, for a grant in the amount not to exceed One Hundred Twenty-Three Thousand Three Hundred and xx/100 Dollars (\$123,300.00), and which agreement shall be in substantially the form on file with the Clerk of Council.

SECTION 3. That this Council hereby finds and determines that all formal actions relative to the adoption of this Resolution were taken in an open meeting of the Council and that all deliberations of this Council and of its committees, if any, which resulted in formal action, were taken in meetings open to the public in full compliance with applicable legal requirements, including O.R.C. §121.22 of the Revised Code.

SECTION 4. That this Resolution shall go into effect and be in full force and effect immediately upon its passage.

Monty Tapp, Mayor

ATTEST: _____
Clerk of Council

ADOPTED: _____

Enhanced Pedestrian Crosswalk at Jim Campbell Blvd

City of Huron, Ohio

Abbreviated Safety Funding Application

Background

The City of Huron has the multimodal Lake Shore Electric Trail running parallel to US 6 from Lake Erie Parkway to Jim Campbell Boulevard. The City would like to improve the eastern terminus of the Lake Shore Electric Trail to allow a safe crossing to the existing sidewalk, which connects to Huron High School and a larger sidewalk network. Figure 1 shows the Project Location.

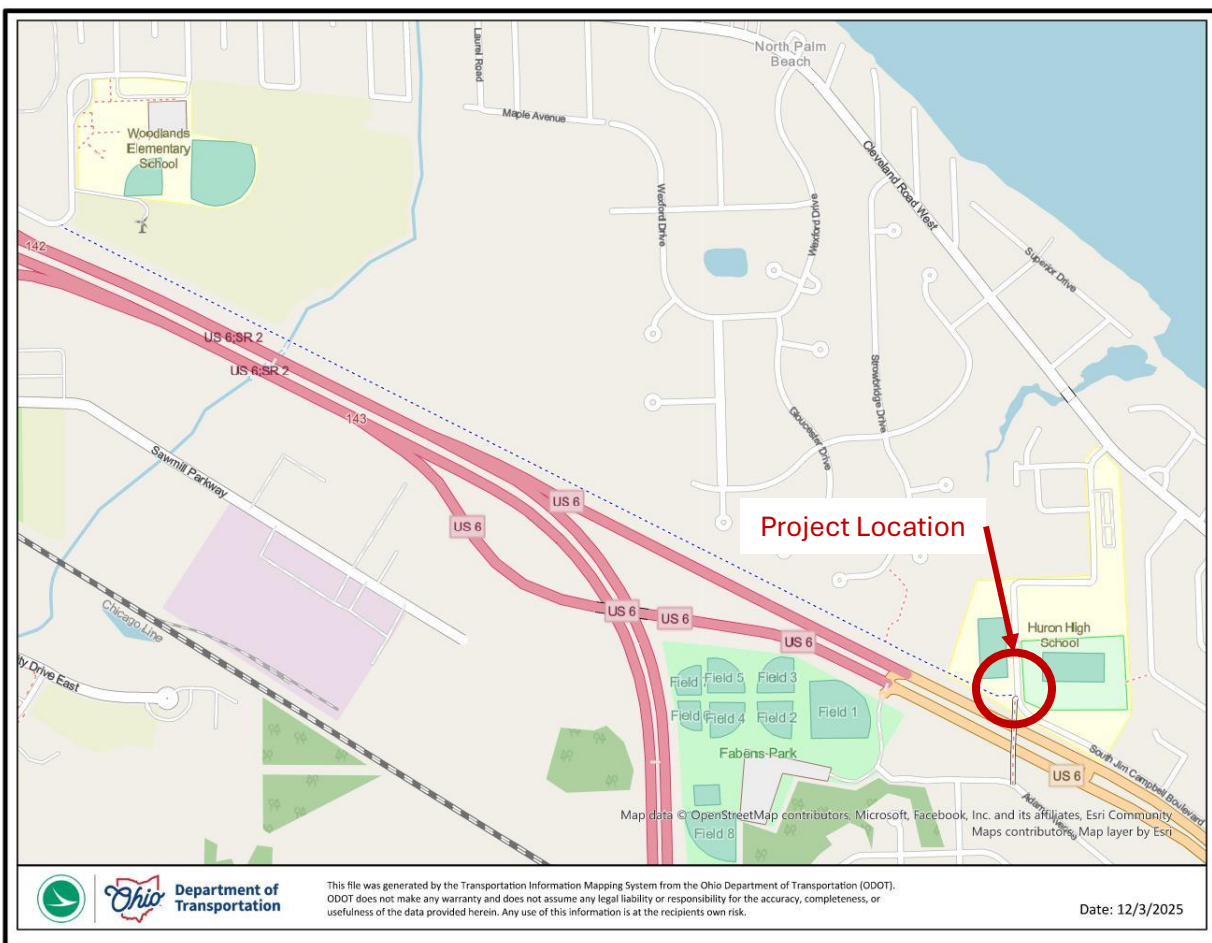


Figure 1 Location Map

This project would also assist in safely connecting the High School and existing sidewalks to the existing pedestrian bridge located just south of the proposed crosswalk improvements. The pedestrian bridge allows access over US 6 to Andrew Fabens Memorial Park. A large amount of residential pedestrian traffic has been observed using said bridge. The City of Huron is in the process of reviewing options for connecting the Lake Shore Electric Trail to the future US 6 Connectivity Corridor Path which extends west to Cedar Point Sports Center. Figure 2 below shows the existing facilities and future projects that will connect to this crossing. The long term goal is to create a safe and accessible pedestrian corridor so that US Bike Route 230 can be taken off of Cleveland Road West from Lake Erie Parkway to Williams Street (without affecting US 6) to provide a safe route separated from vehicles. While this crossing is a smaller piece of the plan, it is critical for connecting the High School and existing pedestrian network in the City of Huron to these facilities and nearby attractions.



Figure 2 Project Connections

The overall plan is to improve connectivity and safety for pedestrians in Huron. This crossing will provide a safe and accessible connection for High School students traveling to the Lake Shore Electric Trail to go to the baseball and softball fields near Woodlands Elementary School or continue west along the future Lake Erie Parkway Connector Path or US 6 Connectivity Corridor Path, and pedestrians traveling across the pedestrian bridge to Andrew Fabens Memorial Park.

Existing Conditions

Currently, the east end of the Lake Shore Electric Trail terminates at Jim Campbell Boulevard with no receiving ramp or crossing. The north end of the pedestrian bridge over US 6 terminates near the trail's terminus. Both facilities end with little guidance or connection as shown below in Figure 3.

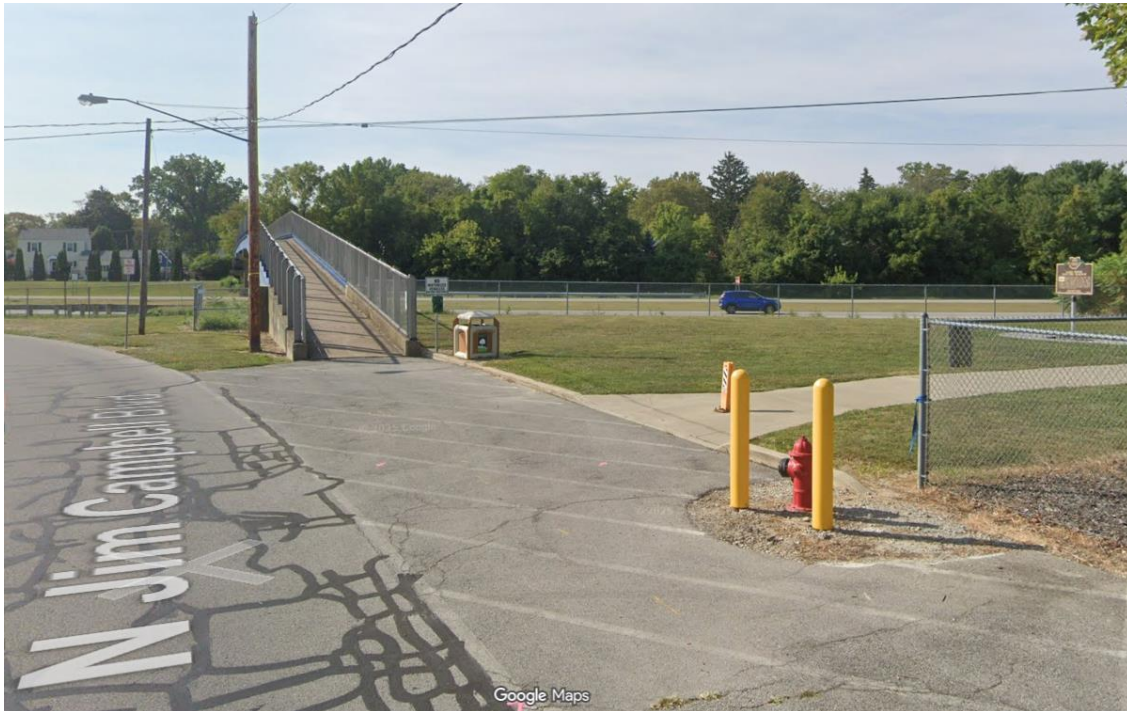


Figure 3 Existing East Terminus of Lake Shore Electric Trail and North Terminus of US 6 Pedestrian Bridge

The facilities intersect within an asphalt area that is level with the nearby roadway with no vertical or horizontal barriers between vehicles and pedestrians. The existing undefined area is in need of upgrades. The ramp lacks detectable warnings and there are no warnings or surface differences to alert vision impaired pedestrians they are entering the roadway. There's existing walk on the east side of Jim Campbell Boulevard that continues north to Cleveland Road and continues south and east of the site into multiple neighborhoods and connects to Main Street. While it is possible for people to cross here without an official crossing, as many currently do, it is not accessible for all, and it lacks safety precautions. The curve of the road south of the site has sight distance challenges for northbound traffic. There are currently no signs warning of pedestrian facilities nearby which leaves drivers unaware of potential pedestrian traffic.

Proposed Work

This project would include installing an enhanced crosswalk with solar powered rectangular rapid flashing beacons (RRFBs) equipped with passive pedestrian detection. The asphalt at the intersection of the end of the pedestrian bridge and end of Lake Shore Electric Trail would be removed. A clearly defined walkway properly connecting the two facilities at a curb ramp will replace the asphalt patch. Curb will also be placed to help provide vertical clearance from the roadway. Parking north of the site will remain and is not part of this project. Existing lighting on either side of the proposed crosswalk shall remain as well for driver and pedestrian visibility. The driveway south of the crossing on the east side will have some access management improvements to allow a perpendicular crossing for increased visibility for pedestrians and drivers. The work on the east side of the road will connect to the existing walk with plans for a future connector path. The RRFBs provide increased visibility in an area that can have more traffic during school drop off/pick up and football games. The flashing also helps get drivers attention in a busy environment and for the northbound vehicles coming around the curve south of the crossing. The passive pedestrian detection system will help to ensure that RRFBs are activated when pedestrians are approaching and entering the crossing instead of relying on pedestrians to use the push button.



Figure 4 Conceptual Plan

In the initial reviews of the improvements, stopping sight distance became a concern. The speed limit is 25 mph in this area which requires a stopping sight distance of 150 feet. Moving the RRFB on the west side closer to the roadway while maintaining enough horizontal clearance keeps the RRFB within the southbound driver's line of sight even with parked vehicles. There's also a RRFB on the east side facing the southbound traffic for added visibility. The northbound traffic is more difficult to meet sight distance requirements. The last resort option for the City and the Schools would be removing the trees in the area. An alternative that is preferred would be to place a pedestrian ahead warning sign with constantly flashing LED lights to warn drivers approaching the curve. Again, the double sided RRFBs are an advantage because while the eastern south facing RRFB may be less visible at the stopping sight distance for northbound traffic, the western south facing RRFB is within the northbound traffic line sight triangle. The trees along the east side of the roadway also are being removed this winter to improve sight distance concerns. The passive pedestrian detection will help to make sure the RRFBs at the crossing and the advanced warning south of the crossing are activated without relying on pedestrians to use the push button. This was a significant concern with many students using the crossing and the curve in the road south of the crossing.



Figure 5 Conceptual Plan with Sight Triangles

These improvements will help to connect multiple pedestrian networks and school facilities in the City of Huron and poise it for future safe connectivity. As shown in the conceptual plans, a future multimodal connector path along Jim Campbell Boulevard that will continue east into the City is another planned project. This project, although it's a smaller project, will be a key safety connector for immediate use and increased future use.

The proposed work is estimated to cost \$137,000 to construct. The detailed estimate is attached to this application. The City is requesting 90% of construction costs (\$123,300) be awarded and they are prepared to cover the 10% local match (\$13,700).

ARCHITECTS. ENGINEERS. PLANNERS.

Client: City of Huron, Ohio

Project: Enhanced Pedestrian Crosswalk at Jim Campbell Blvd

Construction Estimate to construct an enhanced crosswalk with RRFBs at the eastern terminus of the Lake Shore Electric Trail at Jim Campbell Blvd. The crossing will also improve accessibility to the pedestrian bridge over US-6.

Date: 12/18/2025



ITEM	ITEM DESCRIPTION	TOTAL QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
ROADWAY & PAVEMENT					\$38,600
201	CLEARING AND GRUBBING	1	LS	\$ 10,000.00	\$ 10,000.00
202	PAVEMENT REMOVED, CONCRETE	65	SY	\$ 10.00	\$ 650.00
202	CURB REMOVED	50	FT	\$ 6.00	\$ 300.00
202	CURB AND GUTTER REMOVED AND REPLACED	40	FT	\$ 65.00	\$ 2,600.00
202	WALK REMOVED	225	SF	\$ 2.00	\$ 450.00
203	EXCAVATION	50	CY	\$ 20.00	\$ 1,000.00
204	SUBGRADE COMPACTION	20	SY	\$ 2.00	\$ 40.00
253	PAVEMENT REPAIR (ALONG CURB WORK)	20	SY	\$ 135.00	\$ 2,700.00
304	AGGREGATE BASE	10	CY	\$ 70.00	\$ 700.00
452	8" NON-REINFORCED CONCRETE PAVEMENT, CLASS QC 1P	20	SY	\$ 100.00	\$ 2,000.00
608	4" CONCRETE WALK	375	SF	\$ 8.00	\$ 3,000.00
608	8" CONCRETE WALK	380	SF	\$ 12.00	\$ 4,560.00
608	CURB RAMP	230	SF	\$ 20.00	\$ 4,600.00
609	CURB, TYPE 6	75	FT	\$ 40.00	\$ 3,000.00
690	SPECIAL - BOLLARD, HINGED	3	EACH	\$ 1,000.00	\$ 3,000.00
EROSION CONTROL					\$2,100
653	TOPSOIL FURNISHED AND PLACED	15	CY	\$ 50.00	\$ 750.00
659	SEEDING AND MULCHING	100	SY	\$ 2.00	\$ 200.00
832	STORM WATER POLLUTION PREVENTION PLAN	1	LS	\$ 1,000.00	\$ 1,000.00
832	EROSION CONTROL	150	EACH	\$ 1.00	\$ 150.00
WATER WORKS					\$6,400
638	VALVE BOX ADJUSTED TO GRADE	2	EACH	\$ 2,000.00	\$ 4,000.00
638	HYDRANT ADJUSTED TO GRADE	1	EACH	\$ 2,400.00	\$ 2,400.00
TRAFFIC CONTROL					\$40,100
630	SIGNING, MISC.: SOLAR POWERED RECTANGULAR RAPID FLASHING BEACONS (RRFB) SIGN ASSEMBLY SYSTEM WITH PASSIVE PEDESTRIAN DETECTION	2	EACH	\$ 16,000.00	\$ 32,000.00
630	PEDESTRIAN CROSSING AHEAD SIGNAGE	1	EACH	\$ 480.00	\$ 480.00
630	PEDESTRIAN CROSSING AHEAD SIGNAGE WITH SOLAR POWERED LED	1	EACH	\$ 4,000.00	\$ 4,000.00
632	PEDESTAL FOUNDATION	2	EACH	\$ 1,500.00	\$ 3,000.00
644	PAVEMENT MARKINGS REMOVED	140	FT	\$ 1.00	\$ 140.00
644	EDGE LINE	0.02	MILE	\$ 4,000.00	\$ 80.00
644	CROSSWALK LINE, 24"	50	FT	\$ 8.00	\$ 400.00
MISCELLANEOUS					\$19,800
614	MAINTAINING TRAFFIC	1	LS	\$ 6,000.00	\$ 6,000.00
623	CONSTRUCTION LAYOUT STAKES	1	LS	\$ 5,800.00	\$ 5,800.00
624	MOBILIZATION	1	LS	\$ 8,000.00	\$ 8,000.00

CONSTRUCTION SUBTOTAL =	\$ 107,000.00
20% CONTINGENCIES =	\$ 21,000.00
INFLATION TO SFY2027 =	\$ 9,000.00
CONSTRUCTION TOTAL =	\$ 137,000.00







TO: Mayor Tapp and City Council
FROM: Terri Welkener , Clerk of Council
RE: Ordinance No. 2025-36 (*submitted by Isaac Phillips*)
DATE: December 23, 2025

Subject Matter/Background

Ordinance No. 2025-36 requests the Council's authorization for changes to the annual budget appropriations and cash transfers between funds. Please refer to Exhibit "A" of the ordinance for the detailed breakdown. These are the final supplemental appropriations and cash transfers for the 2025 budget year.

Financial Review

See Exhibit "A" for financial review and details of supplemental appropriations and cash transfers.

Legal Review

The matter has been reviewed, follows normal administrative procedure and is properly before you.

Recommendation

If Council is in agreement with the request, a motion adopting Ordinance No. 2025-36 is in order.

[Ordinance No. 2025-36 Final Supplemental Appropriations and Cash Transfers.docx](#)
[Ordinance No. 2025-36 Exhibit A](#)

ORDINANCE NO. 2025-36

Introduced by Joel Hagy

AN ORDINANCE AMENDING ORDINANCE NO. 2024-58, ADOPTED ON DECEMBER 18, 2024, TO PROVIDE FOR SUPPLEMENTAL APPROPRIATIONS FROM THE GENERAL FUND AND OTHER FUNDING SOURCES AND TO PROVIDE FOR CASH TRANSFERS.

WHEREAS, pursuant to Ordinance No. 2024-58, adopted December 18, 2024, Huron City Council adopted the annual budget for the fiscal year ending December 31, 2025 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, appropriations transfers 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.

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

SECTION 1. That Exhibit "A" of Ordinance 2024-58, adopted on the 18th day of December, 2025, as amended by Ordinance No. 2025-4 adopted on February 11, 2025, as amended by Ordinance No. 2025-11 adopted on May 13, 2025, as amended by Ordinance No. 2025-17 adopted on July 22, 2025, as amended by Ordinance No. 2025-20 adopted on August 12, 2025, as amended by Ordinance No. 2025-25 adopted on September 9, 2025, and as amended by Ordinance No. 2025-26 adopted on September 23, 2025, is hereby amended to provide for supplemental appropriations, appropriation transfers 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, 2025, to make the cash transfers between and among those certain funds of the City, 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 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 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: _____

CITY OF HURON
BUDGET APPROPRIATION ADJUSTMENTS
SUMMARY SHEET

DATE: 12/23/2025
ORDINANCE: 2025-36

Appropriation Measure and Increase in Estimated Resources

Reason for Appropriation Measure and Cash Transfers

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 2025.

The cash transfer and cash advance below will allow the general fund carryover balance to be reduced to fit between the City's policy of 15-25% of annual expense held in fund balance. The cash transfer to capital improvement will cover the expenses associated with the design and engineering work for the Conagra project and to support the paving program. The cash advance to the fire fund will be used to purchase the used ladder truck discussed at the 12/9/25 council meeting. This advance will be repaid to the general fund over the following five years.

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

CASH TRANSFERS				
Cash Transfer From:		Cash Transfer To:		
Fund Name	Fund Number	Fund Name	Fund Number	Amount
GENERAL FUND	110	CAPITAL IMPR FUND	401	\$ 250,000

CASH ADVANCES				
Cash Advance From:		Cash Transfer To:		
Fund Name	Fund Number	Fund Name	Fund Number	Amount
GENERAL FUND	110	FIRE LEVY FUND	214	\$ 250,000

CITY OF HURON
BUDGET APPROPRIATION ADJUSTMENTS - FINAL
SUMMARY SHEET

DATE: 12/23/2025
ORDINANCE: 2025-36

Appropriation Measure and Increase in Estimated Resources

Reason for Appropriation Measure and Cash Transfers

The following appropriation measures are necessary 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 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 2025. Total budget transfers result in a net decrease of \$24M to total appropriations for all funds in 2025. The net decrease is mostly due to the timing of capital projects being pushed into 2026. Notable increases to budget are below.

General Fund - The Police budget's increase, \$22K, in Personnel Expense is due to budgetary misses for healthcare and wage costs.

General Fund - Transfer to Capital of \$250,000 will offset some of the costs incurred for the Conagra design and engineering, as well as supporting the paving program.

General Fund - Advance to Fire of \$250,000 for the purchase of a ladder truck in 2026, the advance will be repaid over the next 5 years with annual payments of \$50K.

Electric Fund - Increase of \$835K for electric purchase, this increase is offset by additional revenue received above budget expectations.

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

FINAL APPROPRIATIONS 2025

GENERAL FUND

110

Police Department	Current	Adjustment	Final
Personnel Services	\$ 1,634,884	\$ 72,000	\$ 1,706,884
Other Expenses	\$ 371,232	\$ (50,000)	\$ 321,232
Department Total:	\$ 2,006,116	\$ 22,000	\$ 2,028,116
Police and Fire Communications	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 60,872	\$ (2,500)	\$ 58,372
Department Total:	\$ 60,872	\$ (2,500)	\$ 58,372
General Service	Current	Adjustment	Final
Personnel Services	\$ 57,222	\$ -	\$ 57,222
Other Expenses	\$ 62,413	\$ (45,000)	\$ 17,413
Department Total:	\$ 119,635	\$ (45,000)	\$ 74,635
Building and Inspections	Current	Adjustment	Final
Personnel Services	\$ 262,417	\$ (20,000)	\$ 242,417
Other Expenses	\$ 149,966	\$ (8,500)	\$ 141,466
Department Total:	\$ 412,383	\$ (28,500)	\$ 383,883
Information Technology	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 60,099	\$ (20,000)	\$ 40,099
Department Total:	\$ 60,099	\$ (20,000)	\$ 40,099
City Manager	Current	Adjustment	Final
Personnel Services	\$ 131,747	\$ (15,000)	\$ 116,747
Other Expenses	\$ 6,400	\$ (1,000)	\$ 5,400
Department Total:	\$ 138,147	\$ (16,000)	\$ 122,147
Human Resources	Current	Adjustment	Final
Personnel Services	\$ 73,608	\$ -	\$ 73,608
Other Expenses	\$ 23,000	\$ (16,000)	\$ 7,000
Department Total:	\$ 96,608	\$ (16,000)	\$ 80,608
Finance Department	Current	Adjustment	Final
Personnel Services	\$ 86,759	\$ (1,000)	\$ 85,759
Other Expenses	\$ 40,698	\$ (4,500)	\$ 36,198
Department Total:	\$ 127,457	\$ (5,500)	\$ 121,957
Income Tax Department	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 135,000	\$ (5,000)	\$ 130,000
Department Total:	\$ 135,000	\$ (5,000)	\$ 130,000

FINAL APPROPRIATIONS 2025			
Law Director	Current	Adjustment	Final
Personnel Services	\$ 92,035	\$ -	\$ 92,035
Other Expenses	\$ 120,415	\$ (60,000)	\$ 60,415
Department Total:	\$ 212,450	\$ (60,000)	\$ 152,450
City Council	Current	Adjustment	Final
Personnel Services	\$ 72,436	\$ (11,000)	\$ 61,436
Other Expenses	\$ 11,300	\$ -	\$ 11,300
Department Total:	\$ 83,736	\$ (11,000)	\$ 72,736
Municipal Court	Current	Adjustment	Final
Personnel Services	\$ 270,028	\$ -	\$ 270,028
Other Expenses	\$ 17,382	\$ (4,500)	\$ 12,882
Department Total:	\$ 287,410	\$ (4,500)	\$ 282,910
Public Buildings	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 144,835	\$ (38,000)	\$ 106,835
Department Total:	\$ 144,835	\$ (38,000)	\$ 106,835
Administrative Support	Current	Adjustment	Final
Personnel Services	\$ 100	\$ -	\$ 100
Other Expenses	\$ 599,449	\$ -	\$ 599,449
Department Total:	\$ 599,549	\$ -	\$ 599,549
Operating Transfers Out	Current	Adjustment	Final
Transfers Out	\$ 2,221,338	\$ 250,000	\$ 2,471,338
Advances Out	\$ 100,000	\$ 225,000	\$ 325,000
Department Total:	\$ 2,321,338	\$ 475,000	\$ 2,796,338
Total GENERAL FUND:	\$ 6,805,633	\$ 245,000	\$ 7,050,633
SPECIAL WARRANTS	111		
	Current	Adjustment	Final
Personnel Services	\$ 1,045	\$ 1,000	\$ 2,045
Other Expenses	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total SPECIAL WARRANTS:	\$ 1,045	\$ 1,000	\$ 2,045
GARBAGE, RECYCLING, YARD WASTE FUND	201		
	Appropriation	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 1,040,215	\$ (15,000)	\$ 1,025,215
Transfers Out	\$ -	\$ -	\$ -
Total GARBAGE, RECYCLING, YARD WASTE FUND:	\$ 1,040,215	\$ (15,000)	\$ 1,025,215

FINAL APPROPRIATIONS 2025			
PROPERTY MAINTENANCE FUND		202	
	Appropriation	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 156,310	\$ (102,500)	\$ 53,810
Transfers Out	\$ -	\$ -	\$ -
Total PROPERTY MAINTENANCE FUND:	\$ 156,310	\$ (102,500)	\$ 53,810
PARKS AND RECREATION FUND		207	
	Appropriation	Adjustment	Final
Personnel Services	\$ 464,978	\$ (25,500)	\$ 439,478
Other Expenses	\$ 301,934	\$ (22,000)	\$ 279,934
Transfers Out	\$ 20,000	\$ -	\$ 20,000
Total PARKS AND RECREATION FUND:	\$ 786,912	\$ (47,500)	\$ 739,412
BOAT BASIN		210	
	Current	Adjustment	Final
Personnel Services	\$ 127,787	\$ (1,000)	\$ 126,787
Other Expenses	\$ 359,431	\$ (202,000)	\$ 157,431
Transfers Out	\$ 4,500	\$ -	\$ 4,500
Total BOAT BASIN:	\$ 491,718	\$ (203,000)	\$ 288,718
HURON PARKS FOUNDATION		211	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 20,000	\$ (20,000)	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total HURON PARKS FOUNDATION:	\$ 20,000	\$ (20,000)	\$ -
STREET MAINTENANCE FUND		212	
	Current	Adjustment	Final
Personnel Services	\$ 432,294	\$ -	\$ 432,294
Other Expenses	\$ 448,196	\$ (80,500)	\$ 367,696
Transfers Out	\$ 50,000	\$ -	\$ 50,000
Total STREET MAINTENANCE FUND:	\$ 930,490	\$ (80,500)	\$ 849,990
STATE HIGHWAY		213	
	Current	Adjustment	Final
Personnel Services	\$ 35,412	\$ 750	\$ 36,162
Other Expenses	\$ 18,000	\$ -	\$ 18,000
Transfers Out	\$ -	\$ -	\$ -
Total STATE HIGHWAY:	\$ 53,412	\$ 750	\$ 54,162

FINAL APPROPRIATIONS 2025			
SPECIAL FIRE LEVY		214	
	Current	Adjustment	Final
Personnel Services	\$ 2,321,851	\$ (67,500)	\$ 2,254,351
Other Expenses	\$ 562,860	\$ (41,000)	\$ 521,860
Transfers Out	\$ 461,000	\$ -	\$ 461,000
Total SPECIAL FIRE LEVY:	\$ 3,345,711	\$ (108,500)	\$ 3,237,211
STREET LIGHTING		215	
	Current	Adjustment	Final
Personnel Services	\$ 31,012	\$ (2,500)	\$ 28,512
Other Expenses	\$ 189,381	\$ (2,500)	\$ 186,881
Transfers Out	\$ -	\$ -	\$ -
Total STREET LIGHTING:	\$ 220,393	\$ (5,000)	\$ 215,393
COURT COMPUTER FUND		216	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 77,058	\$ (50,000)	\$ 27,058
Transfers Out	\$ -	\$ -	\$ -
Total COURT COMPUTER FUND:	\$ 77,058	\$ (50,000)	\$ 27,058
COURT CAPITAL PROJECTS		217	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 52,000	\$ (40,000)	\$ 12,000
Transfers Out	\$ -	\$ -	\$ -
Total COURT CAPITAL PROJECTS:	\$ 52,000	\$ (40,000)	\$ 12,000
INDIGENT ALCOHOL TREATMENT		218	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 1,000	\$ (1,000)	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total INDIGENT ALCOHOL TREATMENT:	\$ 1,000	\$ (1,000)	\$ -
ENFORCEMENT/EDUCATION		219	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 5,000	\$ (1,000)	\$ 4,000
Transfers Out	\$ -	\$ -	\$ -
Total ENFORCEMENT/EDUCATION:	\$ 5,000	\$ (1,000)	\$ 4,000

FINAL APPROPRIATIONS 2025			
POLICE RESOURCE OFFICER		220	
	Current	Adjustment	Final
Personnel Services	\$ 89,298	\$ -	\$ 89,298
Other Expenses	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total POLICE RESOURCE OFFICER:	\$ 89,298	\$ -	\$ 89,298
INDIGENT DRIV INTERLOCK & ALCO		222	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 1,000	\$ (1,000)	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total INDIGENT DRIV INTERLOCK & ALCO:	\$ 1,000	\$ (1,000)	\$ -
K9 FUND		224	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 16,000	\$ (10,000)	\$ 6,000
Transfers Out	\$ -	\$ -	\$ -
Total K9 FUND:	\$ 16,000	\$ (10,000)	\$ 6,000
MARINE PATROL GRANT		225	
	Current	Adjustment	Final
Personnel Services	\$ 23,959	\$ (2,500)	\$ 21,459
Other Expenses	\$ 21,573	\$ (2,500)	\$ 19,073
Transfers Out	\$ -	\$ -	\$ -
Total MARINE PATROL GRANT:	\$ 45,532	\$ (5,000)	\$ 40,532
ARPA FUND		227	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 173,182	\$ -	\$ 173,182
Transfers Out	\$ -	\$ -	\$ -
Total ARPA FUND:	\$ 173,182	\$ -	\$ 173,182
MANDATORY TRUST FINE		270	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 53	\$ -	\$ 53
Transfers Out	\$ -	\$ -	\$ -
Total MANDATORY TRUST FINE:	\$ 53	\$ -	\$ 53

FINAL APPROPRIATIONS 2025			
CONTRABAND FORFEITURE		271	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 3,085	\$ (1,000)	\$ 2,085
Transfers Out	\$ -	\$ -	\$ -
Total CONTRABAND FORFEITURE:	\$ 3,085	\$ (1,000)	\$ 2,085
PROBATION FUND		272	
	Current	Adjustment	Final
Personnel Services	\$ 45,719	\$ 100	\$ 45,819
Other Expenses	\$ 880	\$ -	\$ 880
Transfers Out	\$ -	\$ -	\$ -
Total PROBATION FUND:	\$ 46,599	\$ 100	\$ 46,699
FIRE PENSION FUND		274	
	Current	Adjustment	Final
Personnel Services	\$ 333,060	\$ 31,000	\$ 364,060
Other Expenses	\$ 890	\$ -	\$ 890
Transfers Out	\$ -	\$ -	\$ -
Total FIRE PENSION FUND:	\$ 333,950	\$ 31,000	\$ 364,950
POLICE PENSION FUND		275	
	Current	Adjustment	Final
Personnel Services	\$ 279,577	\$ (5,000)	\$ 274,577
Other Expenses	\$ 1,326	\$ -	\$ 1,326
Transfers Out	\$ -	\$ -	\$ -
Total POLICE PENSION FUND:	\$ 280,903	\$ (5,000)	\$ 275,903
ECONOMIC DEVELOPMENT FUND		277	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 66,890	\$ (5,000)	\$ 61,890
Transfers Out	\$ -	\$ -	\$ -
Total ECONOMIC DEVELOPMENT FUND:	\$ 66,890	\$ (5,000)	\$ 61,890
EMPLOYEE BENEFIT RESERVE FUND		298	
	Current	Adjustment	Final
Personnel Services	\$ 80,000	\$ (1,000)	\$ 79,000
Other Expenses	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total EMPLOYEE BENEFIT RESERVE FUND:	\$ 80,000	\$ (1,000)	\$ 79,000

FINAL APPROPRIATIONS 2025			
EMPLOYEE BENEFIT RESERVE - WATER		299	
	Current	Adjustment	Final
Personnel Services	\$ 25,000	\$ (5,000)	\$ 20,000
Other Expenses	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total EMPLOYEE BENEFIT RESERVE - WATER:	\$ 25,000	\$ (5,000)	\$ 20,000
G.O. BOND RETIREMENT		301	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 914,595	\$ (57,000)	\$ 857,595
Transfers Out	\$ -	\$ -	\$ -
Total G.O. BOND RETIREMENT:	\$ 914,595	\$ (57,000)	\$ 857,595
CAPITAL IMPROVEMENT		401	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 13,712,400	\$ (11,907,500)	\$ 1,804,900
Transfers Out	\$ -	\$ -	\$ -
Total CAPITAL IMPROVEMENT:	\$ 13,712,400	\$ (11,907,500)	\$ 1,804,900
CAPITAL EQUIPMENT RESERVE & REPLACEMENT		403	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 675,500	\$ (92,000)	\$ 583,500
Transfers Out	\$ -	\$ -	\$ -
Total CAPITAL EQUIPMENT RESERVE & REPLACEMENT:	\$ 675,500	\$ (92,000)	\$ 583,500
RYE BEACH TIF		420	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 79,392	\$ (70,000)	\$ 9,392
Transfers Out	\$ -	\$ -	\$ -
Total RYE BEACH TIF:	\$ 79,392	\$ (70,000)	\$ 9,392
SAWMILL CREEK IMPROVEMENT TIF		421	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 165,973	\$ -	\$ 165,973
Transfers Out	\$ -	\$ -	\$ -
Total SAWMILL CREEK IMPROVEMENT TIF:	\$ 165,973	\$ -	\$ 165,973

FINAL APPROPRIATIONS 2025			
SAWMILL CREEK PUBLIC INFRASTRUCTURE TIF		422	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 235,650	\$ -	\$ 235,650
Transfers Out	\$ -	\$ -	\$ -
Total SAWMILL CREEK PUBLIC INFRASTRUCTURE TIF:	\$ 235,650	\$ -	\$ 235,650
CONAGRA TIF		423	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 25,000	\$ (20,000)	\$ 5,000
Transfers Out	\$ -	\$ -	\$ -
Total CONAGRA TIF:	\$ 25,000	\$ (20,000)	\$ 5,000
WATER BOND RETIREMENT		602	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 443,248	\$ (37,000)	\$ 406,248
Transfers Out	\$ -	\$ -	\$ -
Total WATER BOND RETIREMENT:	\$ 443,248	\$ (37,000)	\$ 406,248
WATER CAPITAL PROJECTS		603	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 12,206,542	\$ (11,521,000)	\$ 685,542
Transfers Out	\$ -	\$ -	\$ -
Total WATER CAPITAL PROJECTS:	\$ 12,206,542	\$ (11,521,000)	\$ 685,542
WATER FUND		604	
	Current	Adjustment	Final
Personnel Services	\$ 1,631,246	\$ (23,000)	\$ 1,608,246
Other Expenses	\$ 1,194,840	\$ (112,500)	\$ 1,082,340
Transfers Out	\$ 555,000	\$ -	\$ 555,000
Total WATER FUND:	\$ 3,381,086	\$ (135,500)	\$ 3,245,586
STORM WATER FUND		605	
	Current	Adjustment	Final
Personnel Services	\$ 22,769	\$ 2,800	\$ 25,569
Other Expenses	\$ 95,260	\$ (45,000)	\$ 50,260
Transfers Out	\$ -	\$ -	\$ -
Total STORM WATER FUND:	\$ 118,029	\$ (42,200)	\$ 75,829

FINAL APPROPRIATIONS 2025			
ELECTRIC DEBT RETIREMENT		652	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 224,763	\$ (20,000)	\$ 204,763
Transfers Out	\$ -	\$ -	\$ -
Total ELECTRIC DEBT RETIREMENT:	\$ 224,763	\$ (20,000)	\$ 204,763
ELECTRIC CAPTIAL IMPROVEMENT		653	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 2,758,328	\$ (700,000)	\$ 2,058,328
Transfers Out	\$ -	\$ -	\$ -
Total ELECTRIC CAPTIAL IMPROVEMENT:	\$ 2,758,328	\$ (700,000)	\$ 2,058,328
ELECTRIC FUND		654	
	Current	Adjustment	Final
Personnel Services	\$ 219,495	\$ (1,000)	\$ 218,495
Other Expenses	\$ 5,726,669	\$ 836,000	\$ 6,562,669
Transfers Out	\$ 500,000	\$ -	\$ 500,000
Total ELECTRIC FUND:	\$ 6,446,164	\$ 835,000	\$ 7,281,164
COMMUNITY INFRASTRUCTURE FEE FUND		655	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 422,527	\$ -	\$ 422,527
Transfers Out	\$ -	\$ -	\$ -
Total COMMUNITY INFRASTRUCTURE FEE FUND:	\$ 422,527	\$ -	\$ 422,527
COMPUTER REPAIR & MAINTENANCE		701	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 88,048	\$ (37,500)	\$ 50,548
Transfers Out	\$ -	\$ -	\$ -
Total COMPUTER REPAIR & MAINTENANCE:	\$ 88,048	\$ (37,500)	\$ 50,548
HEALTHCARE		703	
	Current	Adjustment	Final
Personnel Services	\$ 1,755,854	\$ (85,000)	\$ 1,670,854
Other Expenses	\$ 216,170	\$ (10,000)	\$ 206,170
Transfers Out	\$ -	\$ -	\$ -
Total HEALTHCARE:	\$ 1,972,024	\$ (95,000)	\$ 1,877,024

FINAL APPROPRIATIONS 2025			
DEVELOPERS DEPOSIT FUND		850	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 22,214	\$ 4,100	\$ 26,314
Transfers Out	\$ -	\$ -	\$ -
Total DEVELOPERS DEPOSIT FUND:	\$ 22,214	\$ 4,100	\$ 26,314
HURON JOINT RECREATION DISTRICT		860	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 465,413	\$ -	\$ 465,413
Transfers Out	\$ -	\$ -	\$ -
Total HURON JOINT RECREATION DISTRICT:	\$ 465,413	\$ -	\$ 465,413
STATE PATROL		863	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 19,123	\$ (10,000)	\$ 9,123
Transfers Out	\$ -	\$ -	\$ -
Total STATE PATROL:	\$ 19,123	\$ (10,000)	\$ 9,123
DAMAGED STRUCTURE FUND		870	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total DAMAGED STRUCTURE FUND:	\$ -	\$ -	\$ -
HURON RESCUE SQAUD		876	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ 20,500	\$ (7,500)	\$ 13,000
Transfers Out	\$ -	\$ -	\$ -
Total HURON RESCUE SQAUD:	\$ 20,500	\$ (7,500)	\$ 13,000
UNCLAIMED FUNDS		899	
	Current	Adjustment	Final
Personnel Services	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Total UNCLAIMED FUNDS:	\$ -	\$ -	\$ -
GRAND TOTAL	\$ 59,544,906	\$ (24,342,250)	\$ 35,202,656