

**ORDINANCE NO. 2025-26**

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 18<sup>th</sup> 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, and as amended by Ordinance No. 2025-25 adopted on September 9, 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.

ATTEST:

  
Clerk of Council

  
Monty Tapp, Mayor

ADOPTED:

23 SEP 2025

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

**Exhibit A**

DATE: 9/23/2025  
ORDINANCE: 2025-26

**Appropriation Measure**

An appropriation measure is necessary to appropriately budget for additional expenses and transfer budget between line items. 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.

**APPROPRIATION MEASURE**

Fund Name	Fund Number	Department/Activity	Object Level	Increase/(Decrease) Amount	Reason for Appropriation Measure
G.O. BOND RETIREMENT	301	DEBT SERVICE	OTHER EXPENSES	\$ 50,000	2024 street improvement bond debt service was not accurately reflected in budget (\$8K principal, \$36.7K interest), OPWC Sawmill Parkway Debt was not in budget (\$5.3K principal)

**NET IMPACT ON TOTAL APPROPRIATIONS \$ 50,000**

**Cash Transfer between Funds**

**Reason for Cash Transfer:**

The additional cash transfer is needed to cover new annual debt obligations that were not appropriated in the 2025 budget. The State Highway Fund was budgeted to end the year with a negative fund balance, this transfer will be needed to bring the fund into the positive. The main driver of cost variance within this fund is the annual maintenance charge from ODOT.

**CASH TRANSFER FROM:**

Cash Transfer From:		Cash Transfer To:		Amount
Fund Name	Fund Number	Fund Name	Fund Number	
GENERAL FUND	110	G.O. BOND RETIREMENT	301	\$ 35,000
GENERAL FUND	110	State Highway	213	\$ 15,000

**NET CASH TRANSFER \$ 50,000**