

Exhibit A –

FOURTH QUARTER APPROPRIATIONS - December 19, 2012 Council Meeting

<u>FUND</u>	<u>PURPOSE</u>
101	<u>General Fund:</u> Appropriate \$30,000 in RITA retainer for the income tax revenue in excess of the estimate. The source of funding is the income taxes.
101	<u>General Fund:</u> Appropriate \$100 in personnel for the medicare match and \$4,700 for overage in the City Solicitor's budget. The source of funding is the fund balance.
101	<u>General Fund:</u> Reduce appropriations in Public Properties \$16,800 operating accounts and increase personnel accounts \$16,800 to adjust for the realignment in Public Works staffing. There is no impact on fund balance.
101	<u>General Fund:</u> Increase the YDC maintenance account \$12,000 for the large water bill dating back to 2011 received from the City of Cleveland. The source of funding is the fund balance.
101	<u>General Fund:</u> Appropriate \$4,950 in City Council and Clerk to cover overages in various personnel accounts for additional overtime and other related accounts. The source of funding is the fund balance.
201	<u>Street Maintenance Fund:</u> Appropriate \$143,635 in personnel and related expenses to adjust for the realignment in Public Works staffing and a contingency for snow removal. Also, appropriate \$65,745 for various operating accounts; primarily vehicle charges and road salt. The source of funding is the fund balance and \$100,000 transfer from the General Fund.
201	<u>Street Maintenance Fund:</u> Appropriate \$34,000 in personnel and related expenses for additional overtime in leaf collection and reduce appropriations \$5,000 in leaf collection operating costs. The source of funding is the fund balance.
205	<u>Parks Fund:</u> Reduce transfers out \$100,000 to eliminate the transfer to the golf course. The golf course will receive \$100,000 in Park's income taxes in lieu of the transfer.
206	<u>Cable TV Fund:</u> Appropriate \$3,150 for estimated remaining part-time personnel cost. The source of funding is the fund balance. Also adjust the \$5,000 advance to the General Fund to correct the cost center account. There is no impact on the fund balance.
224	<u>EMS Fund:</u> Reduce appropriations \$62,000 to defer capital expenditures and increase appropriations \$44,800 for part-time personnel and overtime cost. There is an overall reduction in appropriations to offset the lower than anticipated ambulance billing revenue.
301	<u>Bond Retirement Fund:</u> Appropriate \$2,275 for the adjustment to the principal bond payments on the city's debt service caused by the refunding.
310	<u>Southern Industrial Bond Fund:</u> Appropriate \$392 for the county auditor and treasurer fees for revenue collections. The source of funding is the fund balance.
321	<u>TIF Bond Fund:</u> Appropriate \$438 for the county auditor and treasurer fees for revenue collections. The source of funding is the fund balance.

450 Water Bond Fund: Reduce appropriations \$1,400 for the SR 303 waterline project to match the project cost with available funds.

490 YDC Fund: Reduce appropriations \$623,800 due to the deferring the demolition of the buildings until 2013.

501 Water Fund: Appropriate \$4,700 in personnel related costs due to personnel and related expenses to adjust for overage in cost. Appropriate \$37,298 for nearly three year back-billing by Cleveland Water for our CVI back up and the cost of flood insurance at the water plant. The source of funding is the fund balance.

502 Wastewater Fund: Reduce appropriations \$12,980 operating accounts and increase personnel accounts \$12,980 to correct overage in accounts. There is no impact on fund balance.

503 Electric Fund: Appropriate \$52,000 in personnel related costs due to personnel and related expenses to adjust for overage in part-time cost and realignment in staffing. Appropriate \$556,930 for the additional purchase of power. The source of funding is the customer sales.

505 Golf Course: Appropriate \$8,600 in personnel and related expenses for additional part-time expenses. Appropriate \$22,170 for various operating accounts including food, beverages and fuel. The source of funding is a transfer from the General Fund. The total transfer to the golf course is \$75,000.

508 Utility Deposit Fund: Appropriate \$8,000 for refunds to utility customers in excess of the original estimate. The source of funding is the deposits.

601 Fleet Fund: Reduce appropriations \$15,950 operating accounts and increase personnel accounts \$12,980 to adjust for increased part-time and overtime expenses. There is no impact on fund balance.

602 Self-Insurance Fund: Appropriate \$25,000 for potential remaining claims to be processed. The source of funding is the contribution from other funds.

603 Flexible Benefits Fund: Appropriate \$10,000 for the remaining claims to be processed. The source of funding is the employee contributions to the fund.

604 Information Services Fund: Appropriate \$3,600 for employee vehicle allowance expense. The source of funding is the contribution from other funds.

701 Police Pension Fund: Reduce appropriations \$7,628 for the reduced property tax revenue proceeds in the pension fund.

740 Library Levy Fund: Appropriate \$3,246 for the increased levy proceeds for the library that pass through the City. The source of funding is the fund balance.

750 Dedicated Tax Revenue Fund: Appropriate \$80,623 for the estimated remaining income tax proceeds to be paid to Hudson Schools. The source of funding is the income taxes.