

Exhibit A – 4th Q appropriations

<u>FUND</u>	<u>PURPOSE</u>
101	<u>General Fund:</u> Reduce Police Department personnel costs \$93,710 primarily due to less than expected part-time employee expense and reduce intra-departmental vehicle cost \$20,000 due to less budgeted vehicle maintenance costs.
101	<u>General Fund:</u> Reduce Community Development personnel costs \$46,864 due a budgeted clerical staff position that was not filled.
101	<u>General Fund:</u> Increase Street Trees & ROW personnel costs \$953 due under-budgeting of personnel cost allocation and reduce information services costs \$4,000 due to less than budgeted internal charges for IS support.
101	<u>General Fund:</u> Increase RITA fees \$45,000 due to better than expected income tax collections. The fee is 3% of income tax collections held as a retainer by RITA. The source of funding is the income taxes.
101	<u>General Fund:</u> Increase City Clerk personnel cost \$3,894 due to under-budget of leave cash out and overtime. The source of funding is the fund balance.
101	<u>General Fund:</u> Increase Administration personnel cost \$74,851 due to unbudgeted severance pay; increase auditor and treasurer fees \$13,656 due to better than expected estate tax revenue; increase payments for job creation tax credits \$111,275 due to two years of payments in 2013 and increase internal information services charges \$6,082 related to the move to MSC. The source of funding is the fund balance.
101	<u>General Fund:</u> Reduce Finance personnel costs \$9,022 primarily due to less than budgeted part-time expenses.
101	<u>General Fund:</u> Reduce Engineering professional services \$34,000 due to less than budgeted emergency/contingency project requests.
101	<u>General Fund:</u> Reduce Public Properties IS internal charges \$6,600, inter-department vehicle charges \$10,000 and cul de sac snow removal cost \$59,000 all due to less than expected expenses. Reduce the downtown parking terrace repair cost estimate \$85,000 due to a cheaper solution.
101	<u>General Fund:</u> Reduce Public Works Administration personnel costs \$15,000 due to the department using a temporary employee in lieu of a budgeted clerical position; reduce IS internal charges \$6,000 and internal vehicle charges \$2,500 due to less than expected charges.
101	<u>General Fund:</u> Increase transfer to the Street Maintenance Fund \$175,000 for the items listed below; reduce transfer to the Golf Course Fund \$30,000 due to better than originally estimated results.

Note: The net result of the General Fund is a \$9,015 increase in appropriations.

- 201 Street Maintenance Fund: Increase Street Maintenance personnel costs \$164,060 due to realignment of staffing and increased snow/ice control overtime. This also includes snow/ice removal contingency for the remainder of the year. Reduce internal vehicle charges \$28,000 and maintenance of equipment \$7,300 due to less than expected charges. Decrease capital outlay \$32,000 due to elimination of salt dome roof repair cost. The source of funding is a transfer from the General Fund.
- 201 Street Maintenance Fund: Increase Leaf Collection budget \$41,030 due to increased cost of program and allowance for contingency for the remainder of the season.
- 206 Cable TV Fund: Increase personnel \$8,290 due to increase in part-time expense from increased demand for service. The source of funding is the fund balance.
- 224 EMS Fund: Increase personnel \$77,366 due to increased part-time and overtime expenses. Reduce various operating expenses \$63,315 to offset the increase in personnel expense. The net increase is \$14,051. The source of funding is the fund balance.
- 225 Economic Development: Increase personnel \$2,523 due to under-budget pension and insurance expenses. Decrease contractual services \$10,000 due to less than expected expenses.
- 301 Bond Retirement Fund: Increase interest expense \$41,490 for the interest payment on the road reconstruction bonds. We did not plan to issue the bonds when the 2013 budget was prepared.
- 315 Park Acquisition Debt Fund: Increase auditor/treasurer fees \$2,500 for the county property tax collection charges. The source of funding is the property taxes.
- 316 Village South Debt Fund: Increase auditor/treasurer fees \$1,200 for the county property tax collection charges. The source of funding is the property taxes.
- 320 Library Construction Debt Fund: Increase auditor/treasurer fees \$5,540 for the county property tax collection charges. The source of funding is the property taxes.
- 502 Wastewater Fund: Increase personnel \$3,000 due to under-budgeted standby pay. Reduce pump maintenance expense \$3,000 due reduced estimated cost.
- 503 Electric Fund: Increase personnel \$7,583 due to restructuring of supervisory staff chargeback. Reduce IS internal charges \$10,000 due to reduced estimated cost.
- 505 Golf Course: Reduce personnel \$15,548 primarily due to severance pay that was budgeted that is not needed and reduced IS internal charges \$2,800 due to reduced estimated cost.

- 602 Self-Insurance Fund: Increase claims expense \$15,000 due to increased usage of the dental/vision plan. The source of funding is the internal charges to departments.
- 603 Flexible Benefits Fund: Increase claims expense \$20,000 due to increased employee participation and related claims. The source of funding is the employee contributions.
- 604 Information Services: Decrease personnel expenses \$25,000 due to the timing of the hiring of the Network Systems Administrator. We budgeted a full year but he started mid-year.
- 701 Police Pension: Increase pension \$6,812.39 and auditor/treasurer fees \$1,357 due to larger than expected property tax revenue. The source of funding is the property taxes.
- 740 Library Levy Fund: Increase proceeds to the library \$64 due to larger than expected property tax revenue. The source of funding is the property taxes.
- 750 Dedicated Tax Revenue Fund: Increase payments to Hudson Schools \$55,000 for larger than estimated income tax revenue collections. The source of funding is the income tax dedicated for community learning centers.
- 760 Fire/EMS Service Distribution Fund: Increase length of service award program (LOSAP) payments \$540 due to increased cost. The source of funding is the trust fund balance.