

Exhibit A

FOURTH QUARTER APPROPRIATIONS –

December 8, 2015 Workshop, December 15, 2015 Council Meeting

<u>FUND</u>	<u>PURPOSE</u>
101	<u>General Fund:</u> Reduce appropriations \$84,000 for in the Police budget due to unneeded funding in the vehicle charges and other smaller equipment purchases.
101	<u>General Fund:</u> Appropriate \$10 in the County Health Department contractual budget. The source of funding is the fund balance.
101	<u>General Fund:</u> Reduce appropriations \$49,000 in the Community Development budget due to unneeded funding in software purchase and contractual services.
101	<u>General Fund:</u> Reduce appropriations \$76,000 for in the Economic Development budget due to change in funding for personnel to Administration and unneeded custom printing/copying.
101	<u>General Fund:</u> Appropriate \$450 in the Street Trees personnel budget for the overage in worker's compensation. The source of funding is the fund balance.
101	<u>General Fund:</u> Appropriate \$20,000 in the RITA retainer budget for increased fees due to better than estimated income tax collections. The source of funding is the increased income tax revenue.
101	<u>General Fund:</u> Reduce appropriations \$30,000 in the City Solicitor budget for municipal court fees that will not be needed and increase appropriations \$2,826 in the personnel budget for overage in pension estimate. The source of funding is the fund balance.
101	<u>General Fund:</u> Increase appropriations \$50,905 in the Administration budget for personnel costs originally budgeted in Economic Development (see reduction below) and increase appropriations for \$41,560 for job creation tax credit incentive payments.
101	<u>General Fund:</u> Reduce appropriations \$38,145 in the Finance personnel budget due partial year vacancy in payroll position.
101	<u>General Fund:</u> Increase appropriations \$7,079 in the Engineering personnel budget due to overage in pension estimate and reduce appropriations \$7,079 for unneeded internal IS charges.
101	<u>General Fund:</u> Decrease appropriations \$32,970 in the Public Properties personnel budget due to partial year vacancy and 7,984 for unneeded funding for building improvements.
101	<u>General Fund:</u> Decrease appropriations \$61,795 in the Public Works Administration personnel budget due to partial year vacancy and change in personnel chargeback.
101	<u>General Fund:</u> Appropriate \$120,000 for a transfer to the Street Maintenance (Service) Fund for the overages in vehicle maintenance, leaf collection and contingency of snow removal. Appropriate \$125,000 for a transfer to the Street Construction Fund for the right of way acquisitions on the Norton/SR 91 intersection project. The source of funding is the fund balance.

- 101 General Fund: Appropriate \$60,000 for a transfer to the EMS Fund to cover personnel costs due to shortage in ambulance revenue collections. Transfer \$115,000 to Downtown Phase II Fund to cover costs associated with the project. Transfer \$23,000 to the Self-Insurance Fund due to underfunding of the claims and administrative costs. The source of funding is the fund balance.
- 201 Street Maintenance (Service) Fund: Decrease appropriations \$16,058 due to re-charge of personnel costs and increase appropriations \$27,580 for overages in internal vehicle charges. Increase appropriations in leaf collection \$61,000 due to overage in personnel and overtime costs.
- 203 Cemetery Fund: Increase appropriations \$2,461 in the personnel budget due to change in personnel cost allocation. The source of funding is the fund balance.
- 205 Parks Fund: Increase appropriations \$7,000 for personnel costs re-charged from the Engineering Department for capital projects engineering services. Decrease appropriations \$995,478 for capital projects carried forward to subsequent years.
- 206 Cable TV Fund: Increase appropriations \$6,163 for overage in part-time personnel costs. The source of funding is the \$6,200 overage in franchise fees.
- 213 Drug Enforcement/Education Fund: Appropriate \$2,100 to purchase a computer to operate the new Cellebrite machine that will be used to extract information from seized cell phones. The source of funding are the drug fines and forfeitures.
- 224 EMS Fund: Increase personnel appropriations \$154,584 for overage in part-time personnel costs. Decrease operating appropriations \$46,070 to help offset overage in personnel costs. The source of funding is the transfer from the General Fund.
- 321 Downtown Debt Fund: Appropriate \$460 for remaining auditor and treasurer fees. The source is the property tax proceeds.
- 430 Street Construction Fund: Reduce appropriations \$135,000 for unneeded budgeted capital appropriations.
- 441 Downtown Phase II Fund: Appropriate \$65,000 for design and feasibility studies related to downtown project. The source of funding is the General Fund transfer.
- 501 Water Fund: Appropriate \$8,530 in the personnel budget due to change in personnel cost allocation. Reduce appropriations \$350,000 in capital budget due to brine well project appropriations carried forward. The source of funding is the fund balance.
- 502 Sewer Fund: Appropriate \$39,250 in the personnel budget due to change in personnel cost allocation. Decrease appropriations \$29,250 for unneeded capital budget. The source of funding is the fund balance.
- 503 Electric Fund: Appropriate \$200,000 for the purchase of power for the remainder of the year. Increase personnel budget \$12,281 due to change in personnel cost allocation. Decrease appropriations \$212,281 for unneeded capital budget.
- 504 Storm Water Fund: Appropriate \$8,000 for overage in insurance budget and decrease appropriations \$8,000 in the capital budget.
- 505 Golf Course Fund: Appropriate \$30,342 in personnel budget for overage in part-time and related costs and \$8,787 in operating costs for food and beverage purchases. The source of funding is the revenue from customer sales.

- 508 Utility Deposit Fund: Appropriate \$10,000 in for utility deposit refunds. The source of funding is the deposits held by the City.
- 602 Self-Insurance Fund: Decrease appropriations \$7,000 in operating budget. The source of funding is the inter-departmental charges.
- 603 Flexible Benefit Fund: Decrease appropriations \$7,000 in claims budget. The source of funding is the employee contributions to the fund.
- 604 Information Services Fund: Appropriate \$7,000 in personnel budget for contingent standby charges. The source of funding is the inter-departmental charges.
- 701 Police Pension Fund: Appropriate \$15,500 for the remaining balance in the fund. The source of funding is property tax revenue dedicated to payment of the pension.
- 750 Dedicated Revenue Fund: Appropriate \$100,000 for the distribution of income tax revenue to Hudson Schools. The source of funding is the School District's share of the income tax revenue.

The following summarizes the budgetary impact on the **General Fund** as a result of the increase in fourth quarter appropriations. We amended the revenue estimates as well. The list does not include appropriations for expenses that were offset by a decrease in appropriations.

	Amount
2015 General Fund Beginning Balance	9,273,617
Amended Estimated Revenue	19,560,536
Amended Appropriations	(20,392,421)
Increased Appropriations – Q4	(\$178,857)
Amended General Fund Run Rate	(\$831,885)
Amended General Fund 2015 Ending Balance	\$8,441,732
Amended Ratio – Ending Balance to Disbursements	41.4%