

# Exhibit A

## FOURTH QUARTER APPROPRIATIONS –

### December 20, 2016 Council Meeting

<u>FUND</u>	<u>PURPOSE</u>
101	<u>General Fund:</u> Reduce appropriations \$138,550 in the Police budget due to unneeded overtime and internal vehicle charge funding.
101	<u>General Fund:</u> Appropriate \$11,128 in the County Health Department operating budget. The source of funding is the fund balance.
101	<u>General Fund:</u> Appropriate \$4,314 in the payroll budget of Community Development due to changes in funding for personnel and reduce appropriations \$46,945 in the Community Development operating budget due to unneeded funding for software purchases and contractual services.
101	<u>General Fund:</u> Reduce appropriations \$5,000 in the Economic Development operating budget due to unneeded funding for professional services.
101	<u>General Fund:</u> Reduce appropriations \$14,900 in the Street Trees personnel budget due to a change in funding with Service.
101	<u>General Fund:</u> Appropriate \$35,000 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> Increase appropriations \$1,000 in the City Solicitor personnel budget for an overage in insurance and \$24,690 in the operating budget for greater than anticipated legal fees. The source of funding is the fund balance.
101	<u>General Fund:</u> Reduce appropriations \$92,536 in the Administration personnel budget for a change in funding with Public Works Administration (see increase below) and decrease appropriations in the operating budget \$78,770 for lower than anticipated job creation tax credit incentive payments.
101	<u>General Fund:</u> Reduce appropriations \$35,000 in the Broadband operating budget due to unneeded funding for contractual services and operating supplies.
101	<u>General Fund:</u> Increase appropriations \$7,455 in the Engineering personnel budget due to overage in the pension estimate. The source of funding is the fund balance.
101	<u>General Fund:</u> Reduce appropriations \$179,892 in the Public Properties personnel budget due a change in funding with Storm Water and 100,000 for unneeded funding for snow removal.
101	<u>General Fund:</u> Increase appropriations \$118,481 in the Public Works Administration personnel budget due to a funding change with Administration (see decrease above) and decrease appropriations in the operating budget due to unneeded contractual service funds. The source of funding is the fund balance.
101	<u>General Fund:</u> Appropriate \$215,000 for an advance to the Downtown Phase II Fund to cover costs associated with the project which will be repaid when the debt is issued. Reduce the advance to Cable by \$35,000 due to higher than anticipated revenue. The source of funding is the fund balance.

- 101 General Fund: Appropriate \$225,099.15 for a transfer to the YDC Fund to pay the final internal debt payment, payment was originally scheduled for 2017. Appropriate \$100,000 for a transfer to the EMS Fund to cover high than anticipated personnel costs. The source of funding is the fund balance.
- 101 **General Fund: The net impact of 4<sup>th</sup> quarter appropriations is a decrease of \$1,425.85.**
- 201 Street Maintenance (Service) Fund: Decrease appropriations \$15,000 due to re-charge of personnel costs and increase appropriations \$23,300 for overages in internal vehicle charges. Increase appropriations in leaf collection \$97,800 due to overage in personnel and overtime costs. The source of funding is the fund balance.
- 205 Parks Fund: Increase appropriations \$35,000 for personnel costs due to changes in funding for personnel. Decrease appropriations \$35,000 for capital projects carried forward to subsequent years.
- 206 Cable TV Fund: Increase appropriations \$6,170 for overage in part-time personnel costs. The source of funding is the \$11,035 overage in franchise fees.
- 224 EMS Fund: Increase personnel appropriations \$295,230 for overage in part-time personnel costs. Decrease operating appropriations \$67,750 to help offset overage in personnel costs. The source of funding is the transfer from the General Fund and increase ambulance fee revenue.
- 310 General Obligation Bond Fund – Southern Industrial: Appropriate \$33 for remaining auditor and treasurer fees. The source is the property tax proceeds.
- 402 Broadband Capital Fund: Reduce appropriations \$1,000 for unneeded capital.
- 431 Storm Sewer Improvements Fund: Reduce appropriations \$200,000 for unneeded budgeted capital appropriations.
- 441 Downtown Phase II Fund: Appropriate \$115,000 for design and feasibility studies related to downtown project. The source of funding is a General Fund advance.
- 475 Barlow Road Widening Fund: Reduce appropriations \$22,500 for unneeded budgeted capital appropriations.
- 490 Youth Development Center Fund: Appropriate \$235,161.45 to pay the final payment on an internal debt issuance. Payment was originally scheduled for 2017. The source of funding is a General Fund transfer.
- 501 Water Fund: Appropriate \$50,000 in the personnel budget of water treatment and reduce appropriations \$176,005 in the personnel budget of water distribution due to change in personnel cost allocation. Reduce appropriations \$50,000 for unneeded budgeted capital appropriations.
- 502 Sewer Fund: Appropriate \$95,000 to pay the portion of debt service assumed by Summit County. Summit County will reimburse the City in 2017.
- 503 Electric Fund: Appropriate \$48,000 in the personnel budget for overtime and standby pay. Decrease appropriations \$48,000 in the operating budget to offset the increase.
- 504 Storm Water Fund: Appropriate \$105,000 due to changes in funding for personnel and decrease appropriations \$221,500 for unneeded, carryover capital appropriations.

- 505            Golf Course Fund: Appropriate \$60,648 in the personnel budget for overages in full-time from chargeback changes as well as part-time and related costs. Decrease appropriations \$10,000 in operating costs for lower than anticipated food and beverage purchases. The source of funding is the revenue from customer sales.
- 604            Information Services Fund: Appropriate \$40,000 in personnel budget for a new employee added during 2016. Decrease appropriations \$5,000 for unneeded equipment purchases. The source of funding is the inter-departmental charges.
- 701            Police Pension Fund: Appropriate \$7,459.60 in personnel for the remaining balance in the fund. Decrease operating appropriations \$1,183.69 for unneeded auditor/treasurer fees. The source of funding is property tax revenue dedicated to payment of the pension.
- 727            Contractor's Deposit Fund: Reduce appropriations \$15,000 for unneeded developer deposit refunds budget.
- 740            Library Levy Fund: Appropriate \$31,195 for the distribution of property tax revenue to Hudson Library. The source of funding is the Library's tax levy.
- 750            Dedicated Revenue Fund: Appropriate \$150,000 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.