

Exhibit A

FOURTH QUARTER APPROPRIATIONS – December 19, 2017 Council Meeting

<u>FUND</u>	<u>PURPOSE</u>
101	<u>General Fund:</u> Reduce appropriations \$109,600 in the Police budget due to unneeded overtime and insurance funding.
101	<u>General Fund:</u> Reduce appropriations \$82,000 in the Community Development budget due to unneeded full and part time wages and insurance funding related to a restructuring with the Engineering Department (see increase below).
101	<u>General Fund:</u> Appropriate \$6,600 in the Economic Development personnel budget due to increased full time wages. The source of funding is the fund balance.
101	<u>General Fund:</u> Appropriate \$30,000 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 \$91,000 in the City Solicitor personnel budget for a new full time employee. The source of funding is the fund balance.
101	<u>General Fund:</u> Reduce appropriations \$53,000 in the Administration personnel budget for a change in funding with Public Works Administration (see increase below).
101	<u>General Fund:</u> Reduce appropriations \$110,000 in the Finance budget due to a reduction of a full time employee.
101	<u>General Fund:</u> Reduce appropriations \$2,000 in the Broadband budget due to unneeded funding for professional services.
101	<u>General Fund:</u> Increase appropriations \$68,600 in the Engineering budget for a new full time employee related to the Community Development restructuring (see above). The source of funding is the fund balance.
101	<u>General Fund:</u> Increase appropriations \$133,350 in the Public Works Administration budget due to a funding change with Administration (see decrease above). The source of funding is the fund balance.
101	<u>General Fund:</u> Appropriate \$75,000 for a transfer to the EMS Fund to cover higher than anticipated personnel costs. Appropriate 70,000 for a transfer to the Storm Water Fund to make up the difference from not receiving funds NEORSD during 2017. Reduce appropriations \$195,700 for a transfer to the Bond Fund (Barlow Rd) that was not needed. Reduce appropriations \$9,723 for a transfer to the Broadband Capital Fund that was not needed.
101	<u>General Fund: The net impact of 4th quarter appropriations is a decrease of \$87,473.</u>
201	<u>Street Maintenance (Service) Fund:</u> Decrease appropriations \$15,000 in the personnel budget due to reduced wages and decrease appropriations \$100,000 in the operating budget due to a decrease in internal vehicle charges. Increase appropriations in leaf collection \$38,000 due to overage in personnel and overtime costs.
205	<u>Parks Fund:</u> Decrease appropriations \$100,000 for capital projects carried forward to subsequent years.

206 Cable TV Fund: Increase appropriations \$32,500 for a severance payout. The source of funding is fund balance.

213 Law Enforcement/Education Fund: Increase appropriations \$2,500 for computer software. The source of funding is fund balance.

224 EMS Fund: Increase personnel appropriations \$201,650 for overage in part-time personnel costs. Decrease operating appropriations \$92,000 to help offset overage in personnel costs. The source of funding is the transfer from the General Fund and increase ambulance fee revenue.

301 Bond Retirement Fund: Reduce appropriations \$195,700 for Barlow Rd debt service that was not needed.

430 Street Sidewalk Construction Fund: Increase appropriations \$286,600 for note payments. The source of the funding is Debt Proceeds.

441 Downtown Phase II Fund: Reduce appropriations \$5,357,600 due to carryover of project into 2018.

475 Barlow Road Widening Fund: Appropriate \$216,415 for note payments. The source of the funding in debt proceeds.

501 Water Fund: Reduce appropriations \$20,000 in the personnel budget of water treatment and appropriate \$28,000 in the personnel budget of water distribution due to change in personnel cost allocation. Appropriate \$340,600 in the operating budget of water treatment for debt payments and reduce appropriations in water distribution operating for unneeded budgeted capital appropriations. The source of the funding is debt proceeds.

502 Sewer Fund: Appropriate \$103,340 to pay the portion of debt service assumed by Summit County. Summit County reimburses the City for these payments.

503 Electric Fund: Appropriate \$21,600 in the personnel budget for overtime and standby pay. Decrease appropriations \$52,700 in the operating budget to offset the increase.

504 Storm Water Fund: Reduce appropriations \$30,000 due to changes in funding for personnel and decrease appropriations \$83,000 for unneeded, carryover capital appropriations.

505 Golf Course Fund: Appropriate \$45,200 in the personnel budget for overages in part time and related costs. The source of funding is the revenue from customer sales.

603 Flexible Benefits Fund: Reduce appropriations by \$2,000 for unneeded claims expense.

701 Police Pension Fund: Appropriate \$5,439 in personnel for the remaining balance in the fund. Decrease operating appropriations \$1,162 for unneeded auditor/treasurer fees. The source of funding is property tax revenue dedicated to payment of the pension.

740 Library Levy Fund: Reduce appropriations \$2,928.03 for unneeded auditor and treasurer fees.

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.