

# Exhibit A

## APPROPRIATIONS AMENDMENT 2 – NOVEMBER 25, 2025 Council Workshop

Section	Account	Type	Increase(Decrease)	Description
2	101-1100 Police	All Other Expenses	\$10,000.00	Increase to cover increased jail fees.
2	101-1100 Police	All Other Expenses	\$36,450.00	Increase to cover higher than expected insurance and bonding costs and upfitting of a totaled police cruiser.
2	101-4100 CD	Personnel Expenses	(\$47,000.00)	Decrease due to change in health insurance designation.
2	101-4100 CD	All Other Expenses	\$197,000.00	Increase to cover LDC Consultant Services and design firm for Downtown development as approved per Resolution 25-155.
2	101-4100 CD	All Other Expenses	\$35,000.00	Increase to cover Sullivan Rd house demolition as approved per Resolution 25-142.
2	101-4200 Street Trees	Personnel Expenses	(\$11,000.00)	Decrease due to change in full time wages and health insurance designation.
2	101-7100 Council	Personnel Expenses	(\$30,000.00)	Decrease due to change in full time wage account allocation.
2	101-7210 Visitors Center	Personnel Expenses	\$11,500.00	Increase to cover wages of part-time employees.
2	101-7210 Visitors Center	All Other Expenses	\$60,000.00	Increase to cover acquisition of inventory and other items as approved by Resolution 25-19 and for the purchase of new inventory.
2	101-7310 Solicitor	All Other Expenses	\$220,000.00	Increase to cover legal fees.
2	101-7400 Admin	Personnel Expenses	\$115,000.00	Increase due to change in account allocation and health insurance designation.
2	101-7400 Admin	All Other Expenses	(\$50,000.00)	Decrease due to a reduction in tax sharing agreements.
2	101-7500 Finance	Personnel Expenses	(\$180,000.00)	Decrease due to change in account allocation and health insurance designation.
2	101-7500 Finance	All Other Expenses	\$10,000.00	Increase to cover audit fees and bank fees.
2	101-7510 IS	Personnel Expenses	\$10,000.00	Increase to cover full time wages.
2	101-7600 Engineering	Personnel Expenses	\$105,500.00	Increase to cover full time wages.
2	101-7700 PP	All Other Expenses	\$22,000.00	Increase to cover Akron water rate increases.
2	101-7700 PP	All Other Expenses	\$21,500.00	Increase to cover emergency HVAC repairs at PD and building updates at Town Hall related to the acquisition of the Visitors Center.
2	101-7800 Public Works	Personnel Expenses	(\$70,000.00)	Decrease due to employee retirement and health insurance designation.
2	101-9000 Advance Out	All Other Expenses	\$544,513.00	Increase to cover advance to the Downtown Phase II Fund to cover note interest and required pay down of note principal.
2	101-9910 Transfer Out	All Other Expenses	(\$1,600,000.00)	Decrease due to not moving forward with the Turnpike Bridge Widening Project at Prospect St.
		<b>Total General Fund</b>	<b>(\$589,537.00)</b>	

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Section	Account	Type	Increase(Decrease)	Description
3	201-6240 Service	Personnel Expenses	\$140,000.00	Increase to cover additional overtime and changes to health insurance designation.
3	201-6240 Service	All Other Expenses	\$25,000.00	Increase to cover the Residential Snow Plowing Program as approved by Resolution 24-149.
3	201-6241 Leaf Collection	Personnel Expenses	\$30,000.00	Increase budget based on anticipated increase in volume over 2024.
		<b>Total Service Fund</b>	<b>\$195,000.00</b>	
4	205-3200 Parks	Personnel Expenses	\$40,000.00	Increase to cover additional part-time and overtime costs.
		<b>Total Parks Fund</b>	<b>\$40,000.00</b>	
5	206-3500 Cable TV	Personnel Expenses	\$5,000.00	Increase to cover part time wages.
5	206-3500 Cable TV	All Other Expenses	\$1,200.00	Increase to cover the purchase of a camera and wireless video transmission equipment. These items were fully funded through donations from Hudson Heritage Association and Hudson Rotary Club Foundation.
5	206-3500 Cable TV	All Other Expenses	\$35,000.00	Increase to cover advance repayment to the General Fund.
		<b>Total HCTV Fund</b>	<b>\$41,200.00</b>	
6	221-1200 Fire	Personnel Expenses	\$345,000.00	Increase to cover the part time wages and overtime due to staffing increase.
6	221-1200 Fire	All Other Expenses	\$197,917.00	Increase to cover the Fire/EMS Facility renovation design as approved by Resolution 25-109.
6	221-1200 Fire	All Other Expenses	\$30,765.00	Increase to cover unforeseen vehicle damage and maintenance for Engine 14 and Rescue Vehicle 16.
6	221-1200 Fire	All Other Expenses	\$16,993.00	Increase to cover outfitting of current part-time Firefighters with winter uniform/clothing as required to meet new standards.
		<b>Total Fire Fund</b>	<b>\$590,675.00</b>	
7	224-1300 EMS	Personnel Expenses	\$80,000.00	Increase is due to an increase in part time wages.
7	224-1300 EMS	All Other Expenses	\$197,917.00	Increase to cover the Fire/EMS Facility renovation design as approved by Resolution 25-109.
7	224-1300 EMS	All Other Expenses	\$5,000.00	Increase to cover higher ambulance maintenance costs.
7	224-1300 EMS	All Other Expenses	\$15,000.00	Increase to cover projected ambulance billing fees.
7	224-1300 EMS	All Other Expenses	\$11,600.00	Increase to cover the 2-year lease agreement with Stryker.
7	224-1300 EMS	All Other Expenses	\$500,000.00	Replacement of Ambulance #4012 to be ordered in 2025. This will be removed from the 2026 budget.
7	224-1300 EMS	All Other Expenses	\$41,000.00	Increase to cover advance repayment to the General Fund.
		<b>Total EMS Fund</b>	<b>\$850,517.00</b>	

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Section	Account	Type	Increase(Decrease)	Description
8	225-4150 Eco Growth	All Other Expenses	\$7,686.62	Increase to close out Economic Development Fund (225) and transfer unused balance to the Debt Service Fund.
		<b>Total Economic Development Fund</b>	<b>\$7,686.62</b>	
9	301-8000 Debt Service	All Other Expenses	\$2,000.00	Increase to cover bank fees on bond issuances.
9	301-8000 Debt Service	All Other Expenses	\$114,791.00	Increase to pay for sewer debt service, reimbursed from the County.
		<b>Total Bond Retirement Fund</b>	<b>\$116,791.00</b>	
10	402-7520 BB Services	All Other Expenses	\$661,940.00	Increase to cover advance repayment to the Broadband Fund (510).
		<b>Total Broadband Capital Fund</b>	<b>\$661,940.00</b>	
11	430-6240 Street Maint	All Other Expenses	(\$1,600,000.00)	Decrease due to not moving forward with the Turnpike Bridge Widening Project at Prospect St.
		<b>Total Street Maintenance &amp; Repair Fund</b>	<b>(\$1,600,000.00)</b>	
12	431-5910 Storm Sewer	All Other Expenses	\$32,368.04	Increase to close out Storm Sewer Improvement Fund (431) and transfer unused balance to the Debt Service Fund.
		<b>Total Storm Sewer Improvements Fund</b>	<b>\$32,368.04</b>	
13	441-7900 DownTown PH II	All Other Expenses	\$7,750.00	Increase to cover legal fees due on notes.
13	441-8000 Debt Service	All Other Expenses	\$544,513.00	Increase to cover note interest and required pay down of note principal.
		<b>Total Downtown Phase II Fund</b>	<b>\$552,263.00</b>	
14	452-6520 Sidewalks & Paths	All Other Expenses	\$288,929.44	Increase to cover Boston Mills path using remaining funds in-lieu of by Pulte Homes.
		<b>Total River Oaks Phase 4 Fund</b>	<b>\$288,929.44</b>	
15	501-5210 Admin	Personnel Expenses	\$95,000.00	Increase to cover wages for new employee, severance payout and health insurance designation.
15	501-5240 Distribution	Personnel Expenses	\$72,000.00	Increase to cover full time wages and overtime costs.
		<b>Total Water Fund</b>	<b>\$167,000.00</b>	
16	502-5310 Wastewater	All Other Expenses	\$39,296.25	Increase to close out Wastewater Fund (502) and transfer unused balance to the Debt Service Fund.
		<b>Total Wastewater Fund</b>	<b>\$39,296.25</b>	

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Section	Account	Type	Increase(Decrease)	Description
17	503-5110 Admin.	All Other Expenses	\$500,000.00	Increase to cover the purchase of power for the remainder of 2025.
17	503-5140 Admin.	Personnel Expenses	\$100,000.00	Increase to cover additional full time and overtime cost.
		<b>Total Electric Fund</b>	<b>\$600,000.00</b>	
18	504-5950 Storm Water	Personnel Expenses	\$44,000.00	Increase to cover additional overtime cost.
		<b>Total Storm Water Fund</b>	<b>\$44,000.00</b>	
19	505-3240 Golf	Personnel Expenses	\$155,000.00	Increase is due to an increase in part time wages.
19	505-3240 Golf	All Other Expenses	\$8,000.00	Increase to cover insurance increase.
19	505-3240 Golf	All Other Expenses	\$10,000.00	Increase to cover credit card fees from anticipated sales.
19	505-3240 Golf	All Other Expenses	\$40,000.00	Increase to cover higher than anticipated food and beverage sales.
19	505-3240 Golf	All Other Expenses	\$40,000.00	Increase to cover higher than anticipated beer/wine sales.
19	505-3240 Golf	All Other Expenses	\$35,000.00	Increase to cover higher than anticipated pro shop sales.
19	505-3240 Golf	All Other Expenses	\$20,000.00	Increase to cover higher than anticipated sales tax.
		<b>Total Golf Fund</b>	<b>\$308,000.00</b>	
20	510-7520 Broadband	Personnel Expenses	\$35,000.00	Increase to cover full time wages and changes to health insurance designation.
		<b>Total Broadband Fund</b>	<b>\$35,000.00</b>	
21	601-7820 Fleet	Personnel Expenses	\$20,000.00	Increase to cover overtime costs and changes to health insurance designation.
		<b>Total Fleet Fund</b>	<b>\$20,000.00</b>	
22	605-7900 Medical Self Insurance	All Other Expenses	\$2,485,000.00	Increase to cover claims and administration fees for self insurance. The switch to self insurance was made after the 2025 budget was completed.
		<b>Total Medical Self Insurance Fund</b>	<b>\$2,485,000.00</b>	
23	701-1100 Police	Personnel Expenses	\$16,076.65	Increase due to higher than expected property tax revenue.
23	701-1100 Police	All Other Expenses	(\$1,841.53)	Decrease due to lower than anticipated auditor fees.
		<b>Total Police Pension Fund</b>	<b>\$14,235.12</b>	
24	727-4100 CD	All Other Expenses	\$50,000.00	Appropriate \$50,000 for inspection escrow, these are developer funds.
24	727-7700 PP	All Other Expenses	\$2,000.00	Appropriate \$2,000 deposit refunds.
		<b>Total Contractor's Deposit Fund</b>	<b>\$52,000.00</b>	

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Section	Account	Type	Increase(Decrease)	Description
25	740-3100 Library	All Other Expenses	(\$1,690.80)	Decrease to match with actual property tax revenue, which is paid to the Hudson Library.
		Total Library Levy Fund	(\$1,690.80)	
26	750-7000 Schools	All Other Expenses	\$300,000.00	Increase to cover income tax revenue which is paid to Hudson City Schools.
		Total Dedicated Tax Revenue Fund	\$300,000.00	
		Grand Total All Funds	\$5,250,673.67	