

EXHIBIT A

Revenue Expenditure

Fund 0100 - General Fund - Municipal Court, Finance, Parks, Recreation and Public Lands, Code Enforcement, Fund 1500 - Public Safety - Police and Fire Departments, Fund 2090 - Building Inspection Fund, Fund 2110 - Street and Traffic Fund, Fund 2400 - City-County Planning Fund, Fund 2600 - City-County Library Fund, Fund 502 - Water Fund, Fund 5120 - Wastewater Fund, Fund 5210 - Parking Fund, Fund 5410 - Solid Waste Fund, Fund 5610 - Airport Fund, Fund 5710 - Transit Fund, Fund 6010 - Fleet Services Fund, Fund 6500 - Facilities Management Fund, Fund 6600 - Public Works Administration Fund, Fund 6700 - Public Works Engineering Fund

The Teamster contract includes a benefit of \$950 per employee to a qualified retirement plan on behalf of the employee from the City for a total of \$348,650 per year.

0100-12120	401451	1,900	Contribution to retirement plan expense
0100-12200	401451	6,650	Contribution to retirement plan expense
0100-15120	401451	2,850	Contribution to retirement plan expense
0100-51100	401451	950	Contribution to retirement plan expense
0100-51120	401451	7,600	Contribution to retirement plan expense
0100-51270	401451	950	Contribution to retirement plan expense
0100-51420	401451	2,850	Contribution to retirement plan expense
1500-21210	401451	950	Contribution to retirement plan expense
1500-21510	401451	12,350	Contribution to retirement plan expense
1500-21700	401451	950	Contribution to retirement plan expense
1500-21720	401451	4,750	Contribution to retirement plan expense
1500-22250	401451	21,850	Contribution to retirement plan expense
2090-44510	401451	1,900	Contribution to retirement plan expense
2090-44520	401451	3,800	Contribution to retirement plan expense
2110-31320	401451	34,200	Contribution to retirement plan expense
2400-43010	401451	950	Contribution to retirement plan expense
2600-55120	401451	1,900	Contribution to retirement plan expense
2600-55130	401451	7,600	Contribution to retirement plan expense
2600-55140	401451	3,800	Contribution to retirement plan expense
2600-55150	401451	2,850	Contribution to retirement plan expense
2600-55160	401451	2,850	Contribution to retirement plan expense
2600-55170	401451	2,850	Contribution to retirement plan expense
2600-55180	401451	950	Contribution to retirement plan expense
5020-73110	401451	3,420	Contribution to retirement plan expense
5020-73120	401451	7,600	Contribution to retirement plan expense
5020-73140	401451	11,400	Contribution to retirement plan expense
5020-75000	401451	9,500	Contribution to retirement plan expense
5120-83110	401451	2,280	Contribution to retirement plan expense
5120-83140	401451	700	Contribution to retirement plan expense
5120-84000	401451	14,830	Contribution to retirement plan expense
5120-85000	401451	8,220	Contribution to retirement plan expense
5120-87000	401451	100	Contribution to retirement plan expense
5210-15220	401451	2,850	Contribution to retirement plan expense
5210-15230	401451	760	Contribution to retirement plan expense
5210-15910	401451	1,700	Contribution to retirement plan expense
5210-15920	401451	3,650	Contribution to retirement plan expense
5210-15930	401451	1,690	Contribution to retirement plan expense
5210-15940	401451	1,690	Contribution to retirement plan expense
5410-31210	401451	710	Contribution to retirement plan expense
5410-31210	401451	1,000	Contribution to retirement plan expense
5410-31210	401451	180	Contribution to retirement plan expense
5410-31220	401451	40,000	Contribution to retirement plan expense

5410-31230	401451	9,500	Contribution to retirement plan expense
5610-71100	401451	950	Contribution to retirement plan expense
5610-71120	401451	9,850	Contribution to retirement plan expense
5610-71130	401451	16,150	Contribution to retirement plan expense
5610-71140	401451	8,550	Contribution to retirement plan expense
5610-71190	401451	950	Contribution to retirement plan expense
5710-71420	401451	24,100	Contribution to retirement plan expense
5710-71430	401451	1,800	Contribution to retirement plan expense
5710-71440	401451	1,940	Contribution to retirement plan expense
5710-71470	401451	14,900	Contribution to retirement plan expense
6010-15500	401451	2,400	Contribution to retirement plan expense
6010-15520	401451	7,800	Contribution to retirement plan expense
6010-15530	401451	2,000	Contribution to retirement plan expense
6010-15550	401451	500	Contribution to retirement plan expense
6500-15660	401451	2,650	Contribution to retirement plan expense
6500-15670	401451	2,180	Contribution to retirement plan expense
6600-31100	401451	950	Contribution to retirement plan expense
6700-31410	401451	950	Contribution to retirement plan expense

Fund 0100 - General Fund -City Administrator, Municipal Court, City Attorney, Human Resources, Finance, and Parks, Recreation and Public Lands, Fund 1500 - Public Safety - Police and Fire Departments, Fund 2050 - Gas Tax Fund, Fund 2090 - Building Inspection Fund, Fund 2110 - Street and Traffic Fund, Fund 2400 - City-County Planning Fund, Fund 2600 - City-County Library Fund, Fund 502 - Water Fund, Fund 5120 - Wastewater Fund, Fund 5210 - Parking Fund, Fund 5410 - Solid Waste Fund, Fund 5610 - Airport Fund, Fund 5710 - Transit Fund, Fund 6010 - Fleet Services Fund, Fund 6060 - Central Telephone Fund, Fund 6200 - Information Technology Fund, Fund 6300 - Property Insurance Fund, Fund 6500 - Facilities Management Fund, Fund 6600 - Public Works Administration Fund, Fund 6700 - Public Works Engineering Fund

This amendment is for a non-bargaining benefit of \$950 per employee to a qualified retirement plan on behalf of the employee from the City for a total of \$222,300

0100-13130	401451	2,750	Contribution to retirement plan expense
0100-13140	401451	950	Contribution to retirement plan expense
0100-12100	401451	1,900	Contribution to retirement plan expense
0100-16110	401451	9,500	Contribution to retirement plan expense
0100-17500	401451	3,800	Contribution to retirement plan expense
0100-15120	401451	7,600	Contribution to retirement plan expense
0100-43210	401451	2,850	Contribution to retirement plan expense
0100-51100	401451	7,600	Contribution to retirement plan expense
0100-51290	401451	950	Contribution to retirement plan expense
1500-21110	401451	30,400	Contribution to retirement plan expense
1500-22210	401451	7,600	Contribution to retirement plan expense
2050-31310	401451	950	Contribution to retirement plan expense
2090-31510	401451	6,650	Contribution to retirement plan expense
2110-31310	401451	6,650	Contribution to retirement plan expense
2400-43010	401451	7,600	Contribution to retirement plan expense
2600-55110	401451	4,750	Contribution to retirement plan expense
2970-65010	401451	3,800	Contribution to retirement plan expense
5020-72110	401451	22,900	Contribution to retirement plan expense
5120-82110	401451	20,900	Contribution to retirement plan expense
5210-15210	401451	950	Contribution to retirement plan expense
5410-31210	401451	6,650	Contribution to retirement plan expense
5610-71100	401451	9,500	Contribution to retirement plan expense
5710-71410	401451	7,600	Contribution to retirement plan expense
6010-15500	401451	2,850	Contribution to retirement plan expense
6060-15170	401451	950	Contribution to retirement plan expense

6200-19110	401451	19,000	Contribution to retirement plan expense
6300-17530	401451	950	Contribution to retirement plan expense
6500-15650	401451	950	Contribution to retirement plan expense
6600-31100	401451	5,700	Contribution to retirement plan expense
6700-31410	401451	17,100	Contribution to retirement plan expense

Fund 7020 - Cemetery Improvements Fund

The Cemetery is requesting a budget amendment to chip seal the Cemetery roads. Reserves from the Cemetery Improvements Fund will be used.

7020-51710	409390	85,000	Cost of chip seal
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Fund 6400 - Capital Improvements Fund

The parks department would like to purchase a loader and a dump truck to maintain parks. Capital Replacement Fund reserves will be used. This was in the FY 11 ERP and is being re-budgeted.

6400-51600	409440	173,000	Loader
6400-51600	409440	54,000	Dump truck

Fund 8020 – Street Maintenance District II Fund, Fund 2050 – Gas Tax Fund

Public Works is requesting a budget amendment for the transfer needed to transfer funds from Street Maintenance District II to Gas Tax for the PAVER program. The budget for the expenditure of PAVER out of the gas tax fund was previously approved and this budget amendment is strictly needed for accounting purposes. It is not an increase in expenses, but instead establishes the necessary budget authority for the transfers between funds.

8020-31810	408260	1,300,000	Transfer to Gas Tax
2050-31310	307542	1,300,000	Transfer to Street Maintenance Fund

Fund 5410 – Solid Waste Fund

Public Works is requesting a budget amendment for fuel increases for the Solid Waste Collections Division. We anticipate being \$120,000 over budget due to an increase in fuel prices. There is sufficient cash in the Solid Waste Fund for this increase.

5410-31220	402310	120,000	Fuel expense
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Fund 5440 – Solid Waste Fund

Public Works is requesting the budget authority to commence a Solid Waste Master Plan and expand licensing at the landfill. The Master Plan involves characterizing the waste flow and material types accepted by the landfill and evaluation of solid waste management alternatives including materials recovery, recycling, incineration, plasma, gasification, and landfill expansion. A preliminary investigation on the property to the east of Hillcrest will be conducted and licensing will begin if needed. The plan was in the CIP but the scope has changed due to direction by Council at a recent work session. The Solid Waste Fund has sufficient cash reserves for this project.

5440-31230	409390	500,000	Solid waste master plan & licensing
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Fund 5610 - Airport Fund

The Airport is requesting budget amendments to its operating fund for the following items: website redesign costs of \$6,500 and the required annual maintenance fee of \$600, to replace six tires on Airport's motor grader, and 800 MHz charges assessed to purchase the new 800 MHz radio system. These items will be paid from funds available in the Airport Operating Fund.

5610-71100	403590	7,100	Professional services
5610-71130	402390	7,200	Tires, tubes, etc.
5610-71100	403451	21,758	800 MHz charges

Fund 5620 - Airport Fund

The Airport is requesting budget amendments to its Airport Replacement Capital Fund to replace ceiling tiles in the terminal building, to repave Terminal Circle Drive, to repave the west end office building parking lot and access road, to upgrade the Transportation Security Administration's (TSA's) leased office space, and to make energy efficiency improvements to various buildings and facilities at the Airport. The first three items will be paid from funds available in the Airport Capital Fund, the TSA improvements will be reimbursed by TSA, and the energy efficiency improvements will be paid initially from bank financing and energy credits and the debt service with operating funds made available through energy savings. All the projects were in previous years CIP, current years CIP or in future years CIP.

5620-71200	409290		100,000	Building improvements
5620-71200	409310		480,000	Repaving of Terminal Circle
5620-71200	409310		70,000	Repaving of parking lot and access road
5620-71200	377013	50,000		TSA reimbursement
5620-71200	409290		50,000	Improvements to TSA space
5620-71200	386950	1,353,078		Issue of a loan
5620-71200	377012	46,000		Energy credits
5620-71200	402450		43,657	Building/equipment maintenance
5620-71200	909290		1,355,421	Building improvements
5620-71200	406100		30,918	Principal
5620-71200	406200		33,557	Interest
5620-71200	405510		15,000	Loan fees

Fund 4070 - Airport Fund

The Airport is requesting budget amendments for PFC projects that are included in PFC Application Number 12-07-C-00-BIL, which the FAA approved on October 20, 2011.

PFC project 07-003 will update the 1996 storm water master plan for all of the changes to the airport since that time and to evaluate a plan to identify options to enhance the Airport's ability to detain storm water longer when super cell cloud bursts dump large amounts of rain on the Airport. PFC revenues will be used to pay for the projects. The non-building improvements are in the FY 13 CIP.

4070-71280	403590		180,000	PFC professional services
4070-71280	409397		820,000	PFC non-building improvements

Fund 4050 - Airport Fund

The Airport is requesting a budget amendment for engineering costs to design the 2013 Main Runway Overlay Project. Due to the complexity of this project the Airport's Engineers need to begin the design and planning far in advance of the construction phase. The fees are 95% paid by an AIP grant and 5% with local funds that are available in the Airport's AIP Construction Fund. This project is in the FY 12 and FY 13 CIP.

4050-71250	331990	319,213		AIP FY 2012 federal grant
4050-71250	409695		319,213	AIP FY 2012 federal share
4050-71250	409696		16,801	AIP FY2012 local share

Fund 5710 - Transit Fund

This budget amendment is requested to cover website redesign costs and for 800 MHz charges assessed to purchase the new 800 MHz radio system. Website redesign costs include an annual maintenance fee of \$600 and \$2,500 for design fees. These amounts will be paid from funds available in the Transit operating fund

5710-71410	403590		3,100	Professional services
5710-71440	403451		6,693	800 MHz charges
5710-71470	403451		4,462	800 MHz charges