

**EXHIBIT A**

**Revenue    Expenditure**

**Fund 4060 - Airport Fund**

The Airport is requesting a budget amendment for ancillary construction and equipment costs allowed by the Series 2010B Bond document and related agreements. Remaining bond proceeds are available for the purchase of a skid steer with snow removal attachments (\$36,640), sand/oil separator mud extractor

4060-71190	409290	85,200	Buildings
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**Fund 6300 - Property Insurance Fund**

Property insurance premiums for FY12 increased at a rate greater than the anticipated increase due to a change in the valuation of some property. Reserves will be used to fund the increase and future charge for services to the attributable funds will be increased to replenish the reserves.

6300-17530	405110	100,000	Property insurance premiums
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**Fund 5210 - Parking Fund**

The Parking Fund entered into a contract with McKinstry to make building improvements as a result of the energy performance report released in FY11. Lease financing was approved by Council and the debt payments will be paid for with energy savings.

5210-15910	402450	578,311	Parking garage improvements
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**Fund 1990 - South Tax Increment Operating Fund**

In FY11, City Council approved a plan to perform a South Billings Boulevard Urban Renewal District Master Plan. The total of the contract is approximately \$275,000 to be performed by AECOM. Tax increment receipts will be used to pay for this plan.

1990-15130	403590	275,000	Master plan
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**Fund 2010 - East Tax Increment Operating Fund**

The costs of development incentives to be paid to First Interstate Bank were greater than originally budgeted. These incentives are prescribed by a contract and are dependent upon the increase in tax increment for the district. The increase in the tax increment for the district was greater than anticipated, therefore the incentive was greater as well.

2010-15070	407968	97,000	Development incentives
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**Fund 7180 - Police Drug Forfeitures Fund, Fund 1500 - Public Safety Fund, Police Department**

City Council approved the purchase of toughbook computers and in-car cameras on February 13, 2012. The computers are to be funded by the Public Safety Fund within its current budgeted expenditures, excluding the debt proceeds revenue. The cameras are funded by the drug forfeiture fund reserves which are to be used for non-budgeted items.

1500-21500	386950	360,149	Debt proceeds
1500-21500	409480	360,149	Computers
7180-21600	386950	264,935	Debt proceeds
7180-21600	409480	264,935	Cameras
7180-21600	406100	67,764	Principal payment
7180-21600	406200	427	Interest payment

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**Fund 1500 - Public Safety Fund, Fire Department**

The Fire Department is modifying the sleeping quarters and adding a restroom/shower to Fire Station #1 and #5 to better accommodate female firefighters. Revenue returned to the City from the South TIF adjustment will be used to fund the construction.

1500-22260	409250	39,000	Remodel costs
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