

EXHIBIT A

Revenue Expenditure

Fund 8720 - Park Maintenance Districts Fund

Operating costs for various Park Maintenance Districts such as utilities and water usage are higher than were originally anticipated and budgeted in FY13. Fund reserves will be used for these added costs. Reserves will be replenished in future years by increasing district charges to taxpayers.

8720-51980-403420	100,000
8720-51980-403968	60,000

Fund 6060 - Central Telephone Services Fund; Fund 6200 - Information Technology Fund

City offices including Planning, Code Enforcement, Building and Community Development are moving from the current location in the Library to the Miller Building. Costs associated with the move include network fiber and telephone line installation. Also, new and larger network fiber lines are needed at the Parks and Recreation Center, Public Works Administration office at the Depot and the 9-1-1 Center in order to provide continuous City services. Costs will be split between the Central Telephone Fund and the Information Technology Fund using fund reserves to be recovered in future years with increased charges to departments. Council approved the contracts for this work on April 22, 2013.

6060-19310-409480	105,000	telephone fund portion of fiber costs
6200-19110-409480	135,486	IT fund portion of fiber costs

Fund 4980 - New Library Construction Fund

No budget authority was created in the original FY13 budget due to not knowing which contracts would be encumbered by the end of FY12 due to bond sale timing. Bonds were not closed on for the new library until after the start of the FY 13 budget. This budget amendment is for the contracts that were not entered into by the end of FY12 and the bond issuance costs not budgeted for in FY13.

4980-55110-409220	15,571,550	construction costs
4980-55110-405510	220,757	bond issuance costs

Fund 2600 - City-County Library Fund

The Library Fund will be paying for a new security system in the new library building. The City Council approved a contract for this purchase on April 22, 2013. Reserves will be used to pay for these added costs.

2600-55120-409292	47,993	security system
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Fund 4050 - Airport Fund

City staff is requesting a budget amendment to its Airport Improvement Program (AIP) Grant Fund. On April 8, 2013, Council approved the bid award for the Cargo Ramp Slot Four Expansion Project that adds ramp space to accommodate FedEx's move to the west side of the Airport to use the larger cargo ramps due to their conversion to larger aircraft. Airport cash is sufficient to pay for this project up front. AIP Grant Funds will reimburse 90% of the costs at a later date.

4050-71250-331990	900,000	AIP Federal Grant Revenue
4050-71250-307525	100,000	Transfers from Operating
4050-71250-409697	900,000	AIP Federal Share
4050-71250-409698	100,000	AIP Local Share

Fund 5210 - Parking Fund

Various Parking Fund accounts have incurred costs in excess of budgeted amounts. Parking completed a remodel at Park I. Special assessment costs exceeded the budgeted amounts in FY13. Also, costs associated with debt refinancing in order to obtain a lower interest rate were incurred. Bond proceeds and reserves will be used for the amendment.

5210-15950-409390	25,000	Park I space remodel
5210-15940-405410	16,800	special assessments
5210-15210-405410	10,200	special assessments
5210-15910-405410	7,500	special assessments
5210-15950-405410	5,700	special assessments
5210-15920-403590	16,600	refinance costs

Fund 0100-14120 - General Fund - Non-Departmental

City Council approved purchasing land beside the current Police Evidence Building for future expansion. General Fund reserves will be used.

0100-14120-409120	603,555	land purchase
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Fund 2030 - North 27th Street District Tax Increment Operating Fund

City staff is requesting a budget amendment for costs not budgeted in FY13 related to the construction of the Empire Parking Garage. The FY 13 estimate for the project was lower than the actual cost of the project. Bond proceeds will be used for these costs.

2030-15130-409224	900,000	construction costs
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Fund 6500 - Facilities Management Fund

Bond issuance costs were incurred while refinancing the debt associated with the Billings Operations Center. Bond proceeds were used to pay for these.

6500-15660-405512	213,514	bond issuance costs
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Fund 7010 & 7030 - Cemetery Perpetual Care Fund; Fund 0100-51400 - General Fund - Parks, Recreation, and Public Lands Department

During FY13, more investment income has been earned due to higher rates of return that anticipated. The Cemetery Perpetual Care Fund transfers these earnings to the General Fund to be used by the Cemetery for operating costs. An increase in the transfer in/out is being requested to accommodate the additional available in order to be compliant with the Cemetery Perpetual Care Fund purpose and state law. The increase in the transfer out expense corresponds with the increase in investment earnings. Therefore, no reserves were used.

7010-51700-376310	1,000	investment earnings
7030-51720-376310	100	investment earnings
7010-51700-408216		1,000 transfer out
7030-51700-408216		100 transfer out
0100-51400-307514	1,000	transfer in
0100-51400-307565	100	transfer in

Fund 7720 - Park Programs Fund

One of the Park Program Funds uses revenues from permits, contributions from license plates. Previous years revenue was used to pay for trees to be planted around the City. Trees were purchased in FY13 in excess of amounts budgeted. Reserves will be used to fund the additional trees.

7720-51660-407249 6,628 trees purchased

Fund 4340 - Sidewalk and Curb District Fund (Capital Projects)

City staff is requesting additional budget authority for assessment costs for the Rimrock Road – Forsythia to Shiloh construction project. Property owners will bear a portion of the sidewalk construction costs and budget authority is needed in the sidewalk construction fund for the expenses. These costs will be recovered in FY 14 from the proceeds from the sale of bonds. Until bonds can be sold, interim financing will come from an interfund loan from the gas tax fund.

4340-31650-409311 90,000 Capital

Fund 0100-51120 - General Fund - Parks, Recreation and Public Lands Department

In FY12, the South Park gazebo was budgeted, but the contract was not signed until FY13. Work was completed in FY13. Reserves were used to fund this project.

0100-51120-409370 200,000 South Park gazebo