

EXHIBIT A

Revenue Expenditure

Fund 5610 - Airport Fund

After the budgeting process was completed, it was noted that an SBR for \$50,000 was added twice. This amendment is to reduce the budget to the correct amount.

5630-71220-409490	(50,000)
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Fund 2030 - North 27th Street Tax Increment Operating Fund

A portion of the amount of budget allotted for the DBP Operating Agreement is to be allocated to the District Improvements account for a yet to be determined project.

2030-15130-407946	(12,875)	DBP Operating Agreement
2030-15130-403547	12,875	District Improvement Projects

Fund 0100 - General Fund - Human Resources Department

Re-budget the FY 13 amount not spent by the Human Relations Commission.

0100-17540-402120	933
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Fund 0100 - General Fund - Code Enforcement and Non-Departmental Departments; Fund 2090 - Building Inspection Fund; Fund 2400 - City-County Planning Fund

The total expense of moving and equipping the Planning and Community Services Department could not be estimated by the time the FY14 budget was approved. After the new office location was approved by City Council on March 11, remodeling plans, building permits, fiber optic cable extension and remodeling, moving and furniture contracts were completed on or near July 1, 2013. Contract amounts for furniture and remodeling expenses exceeded the approved FY14 budget, which covered a base estimate for IT charges, furniture and moving expenses. The original budget estimate did not include remodeling expenditures because the floor plans had not been finalized. Therefore, a budget amendment was anticipated and will be covered by Division and General Fund reserves.

0100-43210-403900	20,000	Moving Costs
2090-44510-403900	38,927	Moving Costs
2400-43010-403900	58,848	Moving Costs
2400-43010-307515	35,000	Transfer In
0100-14120-408265	35,000	Transfer Out

Fund 6300 - Property Insurance Fund

Increase in budget for the Feuerstein MMIA settlement approved by Council.

6300-17530-407313	500,000
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Fund 1990 – Tax Increment South Fund

Public Works is requesting an additional \$1,200,000 of budget authority for the first phase of the South Billings Urban Renewal District (SBURD) Sewer project. The first phase includes approximately 4,400 linear feet of new sanitary sewer mains in an area bound north-south by Clevenger Avenue and Morgan Avenue and bounded west-east by Hallowell Lane and Jackson Street. This area does not currently have City sanitary sewer services. The sanitary sewer project was included in the FY 2014 approved Capital Improvement Plan, but only the design was approved in the budget as it was previously thought that the construction would need to wait for funding until FY 2015. However, the Tax Increment South Fund has sufficient cash to complete this project in FY 2014 and this budget amendment would provide the budget authority for the Phase 1 construction which was prioritized by the South Billings Urban Renewal Association (SBURA).

1990-15050-409340 1,200,000 Vaughn Sewer

Fund 2050 – Gas Tax Fund

Public Works is requesting the budget authority be reestablished in the FY 2014 budget for the Miscellaneous Curb and Gutter Program for additional gas tax funded work for concrete and other repairs. This additional work is not known or identified until the project is underway. It is also requested that remaining FY 2013 budget authority for the PAVER program project be reestablished in the FY 2014 budget. This budget amendment is for the chip seal contract and change orders for the FY 2013 overlay contract that were not encumbered in FY 2013. This is not an increase in the PAVER budget as the FY 2013 PAVER budget had this funding remaining. Public Works has sufficient cash in its Gas Tax Fund for these projects.

2050-31310-409310 50,000 Misc. Curb and Gutter Program
2050-31310-409390 280,000 PAVER Program

Fund 4340 – Sidewalk Construction Fund

Public Works is requesting the budget authority be reestablished in the FY 2014 budget for the bond costs for three sidewalk construction projects. Central Avenue Sidewalks, 2012 Miscellaneous Developer, and Rimrock Road are all prior year sidewalk construction projects in which the bonds will be sold in FY 2014. Budget authority needs to be reestablished for the associated bond sale costs. These costs will be paid for from the proceeds of the bond sales.

4340-31650-409311 58,000 Sidewalk Construction Bond Costs
4340-31650-386810 (58,000) Bond Sale Revenue

Fund 5440 – Solid Waste Landfill Construction Fund

Public Works is requesting a budget amendment in its Solid Waste Landfill Construction Fund for change orders for the construction of Phase 5. This project constructed the landfill cell liner and leachate collection system identified as Phase 5 in the June 2006 Master Plan. The budget authority was established in the FY 2013 budget but needs to be rolled forward to FY 2014 as the change orders were not finalized until FY 2014. Public Works has sufficient cash in its landfill reserves to fund this budget amendment.

5440-31230-409390 82,000 Phase 5 Landfill Construction

Fund 5410 – Solid Waste Operating Fund

Public Works is requesting a budget amendment in its Solid Waste Fund for two collection trucks that were in the FY 2013 approved budget. These trucks will be the first of the CNG trucks and it was determined that the purchase of the two trucks be postponed until FY 2014 to provide staff sufficient time to evaluate the engine specifications that are required to accommodate the CNG vehicles. There is sufficient cash in the Solid Waste Fund for the purchase of these trucks.

5410-31220-409420 530,567 Collection Trucks

Fund 4250 – Storm Sewer Construction Fund

Bonds were recently sold for the Shiloh Conservation Project. To comply with accounting and IRS regulations, the proceeds of the bonds and subsequent expenditure must be accounted for in a separate fund. Fund 4250 was set up for this purpose. The capital expenses for the project were budgeted in Fund 8400 as the new fund was not established when the budget was created. A budget amendment is now needed to establish budget authority for this new fund and a budget amendment to reduce capital expenses in Fund 8400 is also requested.

4250-31840-386810	(4,270,000)	Sale of Bonds
4250-31840-386835	(234,178)	Bond Premium
4250-31840-405510		116,295 Bond Sale Fees
4250-31840-408225		330,750 Transfer to Debt Service Reserve
4250-31840-409310		4,057,133 Shiloh Conservation Area Capital

Fund 8400 – Storm Sewer Operating Fund

Public Works is requesting a budget amendment to increase budget authority for the Shiloh Conservation Project. This project was approved by City Council in October, but requires additional funding to complete the project. Public Works will be utilizing cost savings from storm projects that came in under budget in FY 2013 and thus has sufficient cash in its Storm Fund to fund this additional amount for the Shiloh Conservation Project. Additionally, a budget amendment is requested to decrease this fund by the portion of the Shiloh Conservation Area project funded by bond proceeds which will be paid out of Fund 4250 as discussed above.

8400-31840-409310		175,000 Shiloh Conservation Area
8400-31840-409310		(4,057,133) Shiloh Conservation Area (bond portion)

Fund 5130 – Wastewater Capital Replacement Fund

Public Works is requesting budget amendments to reestablish budget authority for the Wastewater Treatment Plant Fiber Optic Upgrades and Sewer Main Replacement Project. These projects were in the FY 2013 budget but were not able to be encumbered in that year so it is requested that the budget authority be rolled to FY 2014. Public Works has sufficient cash in its Wastewater Fund for these projects.

5130-84910-409390		60,000 WWTP Fiber Optic Upgrades
5130-85910-409390		120,000 Sewer Main Replacement Project

Fund 4210 – Wastewater Capital Improvement Fund

Public Works is requesting budget amendments to reestablish \$100,000 of budget authority for required change orders for the 5 Mile Lift Station Project. The amount requested is within budget for this project and the budget was established in FY 2013. Because, the change orders were not able to be encumbered in FY 2013, we are requesting that this funding be rolled to FY 2014. Public Works is also requesting a change order for \$2.5 million for the design of the upcoming wastewater treatment plant improvement project. This funding was inadvertently included with the construction in the FY 15 Capital Improvement Plant and needs to be moved up to FY 14 in order to begin the design this year. The CIP will be amended to reduce the \$58 million originally budgeted in FY 15 by this \$2.5 million. Public Works has sufficient cash in its Wastewater Fund for these projects.

4210-85930-409340		100,000 Five Mile Lift Station
5130-85910-409390		2,500,000 WWTP Improvements Design

Fund 5030 – Water Capital Replacement Fund

Public Works is requesting a budget amendment for two projects. An additional \$400,000 is needed for the 3MG Staples Reservoir Liner and Baffle Replacement Project. This project was approved by Council in August and it was noted at that time in the Council memo that a budget amendment would be required. An additional \$1.1 million is also being requested for the Water Main Replacement Project. This is FY 2013 funding that was not utilized prior to the end of FY 2013 and we are requesting that this budget authority be reestablished in the FY 2014 budget. Public Works has sufficient cash in its Water Fund for both of these projects.

5030-74910-409390		400,000 Staples Reservoir Liner
5030-75910-409340		1,100,000 Water Main Replacement Project