

**EXHIBIT A**

**Revenue      Expenditure**

**Fund 0100 - General Fund –City Administration, Municipal Court, Finance, City Attorney, Parks, Recreation, and Public Lands, Code Enforcement, and Human Resources Departments; Fund 1500 - Public Safety – Police and Fire Departments, Fund 2050 - Gax Tax, Fund 2090 - Building Inspection, Fund 2110 - Street and Traffic, Fund 2200 - Fire Programs, Funds 2410, 2420, and 2430 - City Attorney Grants, Funds 2450, 2460, 2480, and 7380 - Municipal Court Grants, Funds 2490, 2510, 2520, 2550, and 2560 - Police Programs, Fund 2400 - City-County Planning, Fund 2600 - City-County Library, Fund 8730 - Park District 1, and Funds 2820 and 2990 - Community Development Grants, Fund 5610 - Airport, Fund 5020 - Water, Fund 5120 - Wastewater, Fund 5210 - Parking, Fund 5710 - Transit, and Fund 5410 - Solid Waste, Fund 6010 - Fleet Services, Fund 606 - Central Telephone, Fund 6200 - Information Technology, Fund 6500 - Facilities Management, Fund 6600 - Public Works Administration, Fund 6700 - Public Works Engineering, and Fund 6300 - Property Insurance.**

Throughout FY14, Council has approved the Police, Fire and Teamster contracts which included a previously unbudgeted 2.9% COLA. Council also approved a 2.9% COLA for the nonbargaining employee group. Current revenues or reserves will be used to pay for these costs.

0100-12120-401140	10,663	2.9% COLA
0100-12200-401140	8,776	2.9% COLA
0100-13130-401110	11,445	2.9% COLA
0100-13140-401110	2,102	2.9% COLA
0100-15120-401110	17,621	2.9% COLA
0100-15430-401110	2,227	2.9% COLA
0100-16110-401110	26,035	2.9% COLA
0100-17500-401110	10,317	2.9% COLA
0100-43210-401110	4,767	2.9% COLA
0100-51100-401140	8,509	2.9% COLA
0100-51120-401110	21,849	2.9% COLA
0100-51140-401110	1,660	2.9% COLA
0100-51210-401110	4,751	2.9% COLA
0100-51210-401110	189	2.9% COLA
0100-51270-401110	4,247	2.9% COLA
0100-51400-401110	2,323	2.9% COLA
0100-51420-401140	4,646	2.9% COLA
1500-21110-401110	24,833	2.9% COLA
1500-21150-401110	17,163	2.9% COLA
1500-21210-401110	34,708	2.9% COLA
1500-21510-401110	204,658	2.9% COLA
1500-21700-401110	30,658	2.9% COLA
1500-21720-401140	57,610	2.9% COLA
1500-22210-401110	20,746	2.9% COLA
1500-22250-401110	304,815	2.9% COLA
2050-31310-401110	1,283	2.9% COLA
2090-44510-401110	13,981	2.9% COLA
2090-44520-401110	10,838	2.9% COLA
2110-31320-401140	71,715	2.9% COLA
2200-22330-401130	406	2.9% COLA
2400-43010-401110	7,303	2.9% COLA
2400-43020-401110	503	2.9% COLA
2400-43030-401110	696	2.9% COLA
2400-43040-401110	2,167	2.9% COLA

2400-43070-401110	1,131	2.9%	COLA
2400-43080-401110	2,564	2.9%	COLA
2400-43090-401110	1,465	2.9%	COLA
2400-43100-401110	2,212	2.9%	COLA
2400-43110-401110	1,977	2.9%	COLA
2400-43120-401110	618	2.9%	COLA
2400-43130-401110	429	2.9%	COLA
2400-43150-401110	1,005	2.9%	COLA
2410-16210-401110	1,917	2.9%	COLA
2420-16220-401110	2,908	2.9%	COLA
2430-16230-401110	1,916	2.9%	COLA
2450-12570-401110	1,066	2.9%	COLA
2460-12530-401110	1,397	2.9%	COLA
2480-12620-401110	1,068	2.9%	COLA
2490-21960-401110	449	2.9%	COLA
2510-21860-401110	1,668	2.9%	COLA
2520-21870-401110	556	2.9%	COLA
2550-21430-401110	268	2.9%	COLA
2550-21430-401110	3,180	2.9%	COLA
2560-21610-401120	3,387	2.9%	COLA
2600-55110-401110	7,997	2.9%	COLA
2600-55120-401110	3,950	2.9%	COLA
2600-55130-401110	10,367	2.9%	COLA
2600-55140-401110	5,963	2.9%	COLA
2600-55150-401110	3,834	2.9%	COLA
2600-55160-401110	4,379	2.9%	COLA
2600-55170-401110	4,431	2.9%	COLA
2600-55180-401110	3,613	2.9%	COLA
2820-65810-401110	367	2.9%	COLA
2820-66190-401110	2,697	2.9%	COLA
2990-65010-401110	1,538	2.9%	COLA
2990-65180-401110	1,747	2.9%	COLA
2990-66980-401110	1,353	2.9%	COLA
5020-73110-401110	6,762	2.9%	COLA
5020-73120-401110	15,846	2.9%	COLA
5020-73140-401110	4,301	2.9%	COLA
5020-74000-401110	44,259	2.9%	COLA
5020-75000-401110	31,034	2.9%	COLA
5020-77000-401110	2,426	2.9%	COLA
5120-83110-401110	4,790	2.9%	COLA
5120-83140-401110	1,427	2.9%	COLA
5120-84000-401110	33,891	2.9%	COLA
5120-84300-401110	8,530	2.9%	COLA
5120-85000-401110	20,045	2.9%	COLA
5120-87000-401110	2,416	2.9%	COLA
5210-15210-401110	2,825	2.9%	COLA
5210-15220-401110	3,046	2.9%	COLA
5210-15230-401110	1,054	2.9%	COLA
5210-15910-401110	980	2.9%	COLA
5210-15920-401110	3,838	2.9%	COLA
5210-15930-401110	2,032	2.9%	COLA
5410-31210-401110	7,086	2.9%	COLA
5410-31220-401110	68,171	2.9%	COLA
5410-31230-401110	21,575	2.9%	COLA

5610-71100-401110	16,237	2.9% COLA
5610-71120-401110	22,378	2.9% COLA
5610-71130-401110	19,764	2.9% COLA
5610-71140-401110	17,857	2.9% COLA
5610-71150-401110	21,592	2.9% COLA
5610-71170-401110	752	2.9% COLA
5710-71410-401110	8,335	2.9% COLA
5710-71420-401110	35,645	2.9% COLA
5710-71430-401110	6,194	2.9% COLA
5710-71440-401110	4,107	2.9% COLA
5710-71470-401110	26,443	2.9% COLA
6010-15500-401110	8,868	2.9% COLA
6010-15520-401110	14,424	2.9% COLA
6010-15530-401110	3,606	2.9% COLA
6010-15550-401110	568	2.9% COLA
6060-19310-401110	2,764	2.9% COLA
6200-19110-401110	11,216	2.9% COLA
6200-19120-401110	17,464	2.9% COLA
6200-19130-401110	7,316	2.9% COLA
6300-17530-401110	2,151	2.9% COLA
6500-15650-401110	2,906	2.9% COLA
6500-15660-401110	2,977	2.9% COLA
6500-15670-401110	2,816	2.9% COLA
6600-31100-401110	19,012	2.9% COLA
6700-31410-401110	45,489	2.9% COLA
7380-12640-401110	1,090	2.9% COLA
8730-51990-401110	3,846	2.9% COLA
	1,641,778	

**Fund 0100 - General Fund – Mayor and City Council, City Administration, Municipal Court, Finance, City Attorney, Parks, Recreation, and Public Lands, Code Enforcement, and Human Resources Departments; Fund 1500 - Public Safety – Police and Fire Departments, Fund 2050 - Gax Tax, Fund 2090 - Building Inspection, Fund 2110 - Street and Traffic, Funds 2410, 2420, and 2430 - City Attorney Grants, Funds 2450, 2460, 2480, and 7380 - Municipal Court Grants, Funds 2510, 2520, and 2550 - Police Programs, Fund 2400 - City-County Planning, Fund 2600 - City-County Library, Fund 8730 - Park District 1, and Funds 2820 and 2990 - Community Development Grants, Fund 5610 - Airport, Fund 5020 - Water, Fund 5120 - Wastewater, Fund 5210 - Parking, Fund 5710 - Transit, and Fund 5410 - Solid Waste, Fund 6010 - Fleet Services, Fund 606 - Central Telephone, Fund 6200 - Information Technology, Fund 6500 - Facilities Management, Fund 6600 - Public Works Administration, Fund 6700 - Public Works Engineering, and Fund 6300 - Property Insurance.**

After completion of the FY14 budget, the state retirement authorities passed legislation requiring an additional City contribution for the State Retirement Funds. Current revenues or reserves will be used to pay for these costs.

0100-11000-401450	531	Additional City retirement contribution
0100-12120-401450	2,089	Additional City retirement contribution
0100-12200-401450	1,719	Additional City retirement contribution
0100-13130-401450	3,300	Additional City retirement contribution
0100-13140-401450	606	Additional City retirement contribution
0100-15120-401450	3,503	Additional City retirement contribution
0100-15430-401450	443	Additional City retirement contribution
0100-16110-401450	5,175	Additional City retirement contribution
0100-17500-401450	2,061	Additional City retirement contribution
0100-43210-401450	941	Additional City retirement contribution

0100-51100-401450	1,633	Additional City retirement contribution
0100-51120-401450	4,192	Additional City retirement contribution
0100-51140-401450	319	Additional City retirement contribution
0100-51210-401450	912	Additional City retirement contribution
0100-51210-401450	36	Additional City retirement contribution
0100-51270-401450	815	Additional City retirement contribution
0100-51400-401450	446	Additional City retirement contribution
0100-51420-401450	891	Additional City retirement contribution
1500-21110-401450	537	Additional City retirement contribution
1500-21150-401450	371	Additional City retirement contribution
1500-21210-401450	751	Additional City retirement contribution
1500-21510-401450	4,427	Additional City retirement contribution
1500-21700-401450	663	Additional City retirement contribution
1500-21720-401450	1,246	Additional City retirement contribution
1500-22210-401450	747	Additional City retirement contribution
1500-22250-401450	10,971	Additional City retirement contribution
2050-31310-401450	251	Additional City retirement contribution
2090-44510-401450	2,780	Additional City retirement contribution
2090-44520-401450	2,155	Additional City retirement contribution
2110-31320-401450	14,188	Additional City retirement contribution
2400-43010-401450	1,377	Additional City retirement contribution
2400-43020-401450	95	Additional City retirement contribution
2400-43030-401450	131	Additional City retirement contribution
2400-43040-401450	409	Additional City retirement contribution
2400-43070-401450	213	Additional City retirement contribution
2400-43080-401450	484	Additional City retirement contribution
2400-43090-401450	276	Additional City retirement contribution
2400-43100-401450	417	Additional City retirement contribution
2400-43110-401450	373	Additional City retirement contribution
2400-43120-401450	117	Additional City retirement contribution
2400-43130-401450	81	Additional City retirement contribution
2400-43150-401450	190	Additional City retirement contribution
2410-16210-401450	382	Additional City retirement contribution
2420-16220-401450	573	Additional City retirement contribution
2430-16230-401450	379	Additional City retirement contribution
2450-12570-401450	208	Additional City retirement contribution
2460-12530-401450	275	Additional City retirement contribution
2480-12620-401450	209	Additional City retirement contribution
2510-21860-401450	329	Additional City retirement contribution
2520-21870-401450	110	Additional City retirement contribution
2550-21430-401450	277	Additional City retirement contribution
2600-55110-401450	1,564	Additional City retirement contribution
2600-55120-401450	773	Additional City retirement contribution
2600-55130-401450	2,028	Additional City retirement contribution
2600-55140-401450	1,167	Additional City retirement contribution
2600-55150-401450	750	Additional City retirement contribution
2600-55160-401450	857	Additional City retirement contribution
2600-55170-401450	867	Additional City retirement contribution
2600-55180-401450	707	Additional City retirement contribution
2820-65810-401450	76	Additional City retirement contribution
2820-66190-401450	559	Additional City retirement contribution
2990-65010-401450	318	Additional City retirement contribution
2990-65180-401450	362	Additional City retirement contribution
2990-66980-401450	280	Additional City retirement contribution
5020-73110-401450	1,352	Additional City retirement contribution
5020-73120-401450	3,167	Additional City retirement contribution
5020-73140-401450	860	Additional City retirement contribution
5020-74000-401450	8,846	Additional City retirement contribution
5020-75000-401450	6,203	Additional City retirement contribution

5020-77000-401450	485	Additional City retirement contribution
5120-83110-401450	961	Additional City retirement contribution
5120-83140-401450	286	Additional City retirement contribution
5120-84000-401450	6,802	Additional City retirement contribution
5120-84300-401450	1,712	Additional City retirement contribution
5120-85000-401450	4,023	Additional City retirement contribution
5120-87000-401450	485	Additional City retirement contribution
5210-15210-401450	579	Additional City retirement contribution
5210-15220-401450	624	Additional City retirement contribution
5210-15230-401450	216	Additional City retirement contribution
5210-15910-401450	201	Additional City retirement contribution
5210-15920-401450	786	Additional City retirement contribution
5210-15930-401450	416	Additional City retirement contribution
5410-31210-401450	1,419	Additional City retirement contribution
5410-31220-401450	13,647	Additional City retirement contribution
5410-31230-401450	4,319	Additional City retirement contribution
5610-71100-401450	3,343	Additional City retirement contribution
5610-71120-401450	4,607	Additional City retirement contribution
5610-71130-401450	4,069	Additional City retirement contribution
5610-71140-401450	3,676	Additional City retirement contribution
5610-71150-401450	4,445	Additional City retirement contribution
5610-71170-401450	155	Additional City retirement contribution
5710-71410-401450	1,635	Additional City retirement contribution
5710-71420-401450	6,993	Additional City retirement contribution
5710-71430-401450	1,215	Additional City retirement contribution
5710-71440-401450	806	Additional City retirement contribution
5710-71470-401450	5,188	Additional City retirement contribution
6010-15500-401450	1,774	Additional City retirement contribution
6010-15520-401450	2,885	Additional City retirement contribution
6010-15530-401450	721	Additional City retirement contribution
6010-15550-401450	114	Additional City retirement contribution
6060-19310-401450	544	Additional City retirement contribution
6200-19110-401450	2,244	Additional City retirement contribution
6200-19120-401450	3,494	Additional City retirement contribution
6200-19130-401450	1,464	Additional City retirement contribution
6300-17530-401450	428	Additional City retirement contribution
6500-15650-401450	573	Additional City retirement contribution
6500-15660-401450	587	Additional City retirement contribution
6500-15670-401450	555	Additional City retirement contribution
6600-31100-401450	3,826	Additional City retirement contribution
6700-31410-401450	9,037	Additional City retirement contribution
7380-12640-401450	213	Additional City retirement contribution
8730-51990-401450	739	Additional City retirement contribution

**Fund 2090 - Building Inspection Fund**

In FY14, the City added another position in the building department to help process plan reviews. The City is experiencing an increase in building permit activity. Current revenues will be used to pay for this position.

2090- 33,543 Wages and benefits

**Fund 7090 - Police Programs Fund**

In FY14, the Police Department purchased two drug detection and enforcement dogs for use in police operations. The Police Department did fundraising to pay for this.

7090- 25,000 25,000 Police drug dog and related training

**Fund 2250 - Emergency Operating Center 9-1-1 Fund**

In FY13, the 9-1-1 equipment payment was inadvertently made from the Radio Fund, but should have been made from the Emergency Operating Center 9-1-1 Fund. Current revenues will be used to pay for the equipment.

2250-22320-409490	155,645	Equipment payment
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**Fund 1500 - Public Safety Fund, Police and Fire Departments**

On February 10, 2014, the City Council approved the purchase of radios using General Fund reserves.

1500-21120-409490	522,727	Radio equipment
1500-22270-409460	308,846	Radio equipment
1500-15100-307515	831,573	Transfer from General to Public Safety
0100-14120-408253	831,573	Transfer from General to Public Safety

**Fund 0100 - General Fund, Parks, Recreation and Public Lands Department; Fund 8730 - Park Maintenance District 1 Fund**

The Parks, Recreation and Public Lands department is looking to increase hourly wage rates for summer seasonal employees to be competitive in the local economy and with other similar service providers in Billings. The concern is that the City will not be able to attract enough applicants this summer to offer the level of services and parks maintenance our community is accustomed. The positions included with this amendment are for Parks, Aquatic, Forestry and Cemetery seasonal staff. Without enough seasonal staff the City will have to consider reduced pool hours or facility closures, park restroom closures, less frequent irrigating and mowing, etc. Reserves will be used to pay for the increases.

0100-51120-401160	14,026	Salaries
0100-51140-401160	1,200	Salaries
0100-51260-401160	5,514	Salaries
0100-51420-401160	960	Salaries
8730-51990-401160	1,134	Salaries