

EXHIBIT A

Expenditure

7230 - Downtown Revolving Loan

Additional budget authority is being requested for the Downtown Revolving loan. The City Council approved loans in FY20 that exceeded the amount anticipated during the budget process. On 4/13/20 City Council approved a loan for redevelopment downtown. At that time Council was notified that an additional \$50,000 in budget authority would be needed. Cash on hand will be used to fund the additional request.

Downtown Revolving Loan 50,000 Operation and Maintenance
1500 - Public Safety Fund

Additional budget authority is needed in the Public Safety Fund for the Police Department. On occasion, the Police Department is hired to provide additional security at events. The organizations holding these events pay the City for the cost of the officers. In fiscal year 2020, the Police Department billed and received more than \$350,000 for these services. This was \$250,000 more than what was budgeted and anticipated. Additional budget authority is being requested for the additional \$250,000. The additional budget authority will be covered by the additional revenue from the Police Department

Public Safety Fund - Police 250,000 Personal Services
2030 - Downtown Tax Increment Fund

At the 5/26/2020 meeting, the City Council authorized the sale of bonds for the Downtown Tax Increment District. The staff memo noted that approval and sale of the bonds would result in two contracts being let by the City, both of which were not budgeted in FY20. This budget amendment will establish the authority needed to spend the bond proceeds on the Parking Garage upgrades and the one-way to two-way street conversion.

Downtown Tax Increment 2,165,000 Capital Outlay
0100 - General Fund

Additional budget authority is being requested for the legal department in the General Fund. The legal department has experienced significant costs associated with defending lawsuits against the City of Billings. The costs associated with defense of these lawsuits has exceeded the budgeted amount. Additional budget authority is also needed for employee training and education. General Fund cash on hand will be used to cover the additional costs.

General Fund - Legal Department 185,000 Operation & Maintenance
6050 - Central Services

The Finance department is requesting budget authority be added to the Central Services Fund. This fund is used to replace large copiers within the City. No copiers were scheduled for replacement in FY20, and as a result no expenses were budgeted. Two printers were needed to be replaced and additional budget authority is needed for copier repairs. Additional budget authority is also needed as a result of mailing services exceeding the amount budgeted. The fund has sufficient cash to fund the additional expenses.

Central Services Fund 40,000 Capital Outlay
7010 & 7030 - Cemetery Perpetual Care Permanent Fund

The interest earnings from the Cemetery Perpetual Care Fund are transferred to the General Fund per City ordinance 8-302. These funds are used to pay for the maintenance of the cemetery. The transfer of interest from FY 2019 was not booked until FY20. Additionally, interest earnings were greater than what was originally budgeted. As a result additional budget authority is needed to complete the transfer. Actual interest revenue will be used to cover the additional budget authority.

Cemetery Perpetual Care Fund 22,000