RESOLUTION 96-17181

A RESOLUTION TO MAKE FIRST QUARTER ADJUSTMENT APPROPRIATIONS PURSUANT TO M.C.A. 7-6-4236 AS AMENDED, AND PROVIDING TRANSFERS AND REVISIONS WITHIN THE GENERAL CLASS OF SALARIES AND WAGES, MAINTENANCE AND SUPPORT AND CAPITAL OUTLAY.

WHEREAS, M.C.A. 7-6-4236 provides that the City Council, upon proper resolution, adopted by said Council at a regular meeting and entered into its Minutes, may transfer or revise appropriations within the general glass of salaries and wages, maintenance and support, and capital outlay, and

WHEREAS, based upon a **First** Quarter Budget Review (FY 1996/97), it is necessary to alter and change said appropriations.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BILLINGS, MONTANA:

That the attached transfers or revisions are hereby adopted.

(SEE ATTACHMENT)

PASSED AND APPROVED by the City Council, this 25th day of November, 1996.

SEAL — CITY OF BILLINGS * YELLOWSTONE COUNTY, MONTANA

THE CITY OF BILLINGS:

BY: Charles F. Tooley
Charles F. Tooley, MAYOR

ATTEST:

BY: Marita Herold
Marita Herold, CMC CITY CLERK

CITY OF BILLINGS
DEPARTMENT OF FINANCE & ADMINISTRATIVE SERVICES

P.O. BOX 1178
BILLINGS, MONTANA 59103
(406) 657-8207
FACSIMILE (406) 657-8390

Finance Division	*657-8207*
Motor Pool Division	*657-8229*
Parking Division	*657-8207*
Purchasing Division	*657-8216*

TO: THE HONORABLE MAYOR AND CITY COUNCIL

FROM: MARK S. WATSON, CITY ADMINISTRATOR M S Watson
BILL MCGILL, ASSISTANT CITY ADMINISTRATOR
NATHAN TUBERGEN, F&AS DIRECTOR

SUBJECT: FIRST QUARTER BUDGET AMENDMENT - FY 96/97

MEETING DATE: NOVEMBER 25, 1996

RECOMMENDATION:

Staff recommends that City Council approve the resolution relating to the adjustments as described in the attached document for the First Quarter Budget Adjustments.

BACKGROUND:

Attached is the First Quarter Budget Adjustments review reflecting the adopted budget and the proposed adjustments. The quarterly budget review is utilized to compare revenue and expenditures in each of the funds to evaluate whether any changes are required. There are numerous changes in the individual line items within each of the funds. This report does not identify each of those transfers. The purpose of this report is to identify all increases and decreases by fund that require City Council authorization.

In conclusion, it is staff's recommendation that City Council approve the overall adjustments to all of the appropriations in the amended budget. The First Quarter Emergency Budget has already been started.

NRT/nlr
Attachments

cc: Carol Ruff, Investment/Debt Coordinator

COUNCIL ACTION
approved
NOV 2 5 1996

GENERAL FUND

Two tables are presented below. These are a Table of Revenue Changes and a Table of Expenditure Changes. The summary shows that revenue estimates have been increased and the expenditures also reflect change. An emergency budget is not required for the General Fund.

REVENUE CHANGES

	96/97 Original	96/97 Amended	+ or - Amount
Taxes	$12,179,712	12,179,712	-0-
Licenses & Permits	735,265	735,265	-0-
Intergovernmental Revenue	4,258,300	4,258,300	-0-
Charge for Service	3,826,256	3,754,679	<71,577>[1]
Fines & Forfeitures	1,502,600	1,502,600	-0-
Transfers	1,061,203	1,061,203	-0-
Misc. Revenue	627,330	627,330	-0-
Non-Revenue Receipts	14,750	14,750	-0-
	$24,205,416	$24,133,839	$<71,577>

[1] Reduction in Montana Department of Transportation Contract.

EXPENDITURE CHANGES

Current Operating

GENERAL FUND DEPARTMENTS	***96/97 ORIGINAL***	***96/97 AMENDED***	***+ OR - AMOUNT***
Mayor & Council	$ 195,358	$ 196,714	$ 1,356[2]
City Administrator	328,362	328,362	-0-
Human Resources	509,704	509,704	-0-
Council Contingency	159,961	158,605	<1,356>
Legal	456,067	456,067	-0-
City Court	166,031	166,031	-0-
Finance	1,201,510	1,201,510	-0-
Non-Departmental	2,277,617	2,277,617	-0-
Community Services	572,869	572,869	-0-
Police	7,002,668	7,002,668	-0-
Fire	7,017,545	7,017,545	-0-
Public Works	3,921,891	3,850,314	<71,577>[1]
PRPL	2,795,080	2,795,080	-0-
TOTAL GENERAL FUND OPERATING	$ 26,604,663	$ 26,533,086	$ <71,577>

[1] Reduction due to Montana Department of Transportation Contract.

[2] Created line item for cost of Administrator evaluation process.

SPECIAL REVENUE FUND

1. TAX INCREMENT

	Original	Amended	Difference
Cash Balance 7/1/96	$996,785	$996,785	$-0-
Budgeted Revenue	2,664,521	2,664,521	-0-
Budgeted Expenditure	2,664,521	2,664,521	-0-
Ending Cash	996,785	996,785	-0-

2. STREET FUND

	Original	Amended	Difference
Cash Balance 7/1/96	$279,050	$279,050	$-0-
Budgeted Revenue	2,282,232	2,404,959	122,727
Budgeted Expenditure	2,414,383	2,537,110	122,727
Ending Cash	146,899	146,899	-0-

3. PAVER PROGRAM

	Original	Amended	Difference
Cash Balance 7/1/96	$2,339,076	$2,339,076	$-0-
Budgeted Revenue	756,309	756,309	-0-
Budgeted Expenditure	1,000,000	1,000,000	-0-
Ending Cash	2,095,385	2,095,385	-0-

First Quarter Amendment - Additional funding from State of Montana.

4. SID REVOLVING

	Original	Amended	Difference
Cash Balance 7/1/96	$4,903,577	$4,903,577	$-0-
Budgeted Revenue	342,450	342,450	-0-
Budgeted Expenditure	762,000	762,000	-0-
Ending Cash	4,484,027	4,484,027	-0-

5. STREET TRANSPORTATION ENHANCEMENT

Cash Balance 7/1/96	$-0-	$-0-	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	1,187,068	1,187,068	-0-
Budgeted Expenditure	1,186,568	1,186,568	-0-
Ending Cash	500	500	-0-

6. LIBRARY

Cash Balance 7/1/96	$1,305,519	$1,305,519	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	2,023,567	2,023,567	-0-
Budgeted Expenditure	2,022,823	2,022,823	-0-
Ending Cash	1,306,263	1,306,263	-0-

7. LIBRARY COAL SEVERANCE

Cash Balance 7/1/96	$3,451	$3,451	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	48,780	48,780	-0-
Budgeted Expenditure	49,510	49,510	-0-
Ending Cash	2,721	2,721	-0-

8. LIBRARY NETWORK

Cash Balance 7/1/96	$-0-	$-0-	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	14,953	14,953	-0-
Budgeted Expenditure	14,953	14,953	-0-
Ending Cash	-0-	-0-	-0-

9. URBAN FIRE SERVICE AREA

Cash Balance 7/1/96	$249,143	$249,143	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	635,162	635,162	-0-
Budgeted Expenditure	635,162	635,162	-0-
Ending Cash	249,143	249,143	-0-

10. HAZARDOUS MATERIAL TRAINING

Cash Balance 7/1/96	$6,960	$6,960	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	10,120	10,120	-0-
Budgeted Expenditure	10,120	10,120	-0-
Ending Cash	6,960	6,960	-0-

11. ATHLETIC PARK MAINTENANCE

Cash Balance 7/1/96	$13,273	$13,273	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	14,000	14,000	-0-
Budgeted Expenditure	20,000	20,000	-0-
Ending Cash	7,273	7,273	-0-

12. HEALTH & LIFE INSURANCE

Cash Balance 7/1/96	$987,347	$987,347	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	2,593,935	2,593,935	-0-
Budgeted Expenditure	2,943,062	2,943,062	-0-
Ending Cash	638,220	638,220	-0-

13. CITY ATTORNEY GRANT

Cash Balance 7/1/96	$360	$360	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	-0-	-0-	-0-
Budgeted Expenditure	-0-	-0-	-0-
Ending Cash	360	360	-0-

14. EOC - 911 GRANT

Cash Balance 7/1/96	$164,201	$164,201	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	156,000	156,000	-0-
Budgeted Expenditure	256,000	256,000	-0-
Ending Cash	64,201	64,201	-0-

15. POLICE DARE PROGRAM

Cash Balance 7/1/96	$11,340	$11,340	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	94,159	94,159	-0-
Budgeted Expenditure	94,469	94,469	-0-
Ending Cash	11,030	11,030	-0-

16. POLICE GRANT -- HUD

Cash Balance 7/1/96	$5,347	$5,347	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	50,772	50,772	-0-
Budgeted Expenditure	50,962	50,962	-0-
Ending Cash	5,157	5,157	-0-

17. POLICE -- CANINE PROGRAM

Cash Balance 7/1/96	$10,000	$10,000	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	13,673	13,673	-0-
Budgeted Expenditure	13,673	13,673	-0-
Ending Cash	10,000	10,000	-0-

18. POLICE GRANT -- DUI GRANT

Cash Balance 7/1/96	$-0-	$-0-	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	25,840	25,840	-0-
Budgeted Expenditure	25,840	25,840	-0-
Ending Cash	-0-	-0-	-0-

19. FEDERAL POLICE GRANT

Cash Balance 7/1/96	$35,540	$35,540	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	221,800	221,800	-0-
Budgeted Expenditure	221,936	221,936	-0-
Ending Cash	35,404	35,404	-0-

20. FUTURE DOWNTOWN PARKING

Cash Balance 7/1/96	$12,614	$12,614	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	16,000	16,000	-0-
Budgeted Expenditure	20,619	20,619	-0-
Ending Cash	7,995	7,995	-0-

21. COMMUNITY DEVELOPMENT BLOCK GRANT

Cash Balance 7/1/96	$-0-	$-0-	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	1,006,000	1,006,000	-0-
Budgeted Expenditure	1,006,000	1,006,000	-0-
Ending Cash	-0-	-0-	-0-

22. HOME PROGRAM

Cash Balance 7/1/96	$-0-	$-0-	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	417,000	417,000	-0-
Budgeted Expenditure	417,000	417,000	-0-
Ending Cash	-0-	-0-	-0-

23. HILLTOP BBWA LATERAL MAIN

Cash Balance 7/1/96	$131,316	$131,316	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	6,350	6,350	-0-
Budgeted Expenditure	4,500	4,500	-0-
Ending Cash	133,166	133,166	-0-

24. CITY COUNTY PLANNING

Cash Balance 7/1/96	$70,105	$70,105	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	509,378	509,378	-0-
Budgeted Expenditure	578,400	578,400	-0-
Ending Cash	1,083	1,083	-0-

25. BUILDING CODE ENFORCEMENT

	Original	*Amended*	*Difference*
Cash Balance 7/1/96	$-0-	$-0-	$-0-
Budgeted Revenue	816,500	816,500	-0-
Budgeted Expenditure	810,730	810,730	-0-
Ending Cash	5,770	5,770	-0-

DEBT SERVICE FUND

1. HUD SECTION 108

	Original	*Amended*	*Difference*
Cash Balance 7/1/96	$107,918	$107,918	$-0-
Budgeted Revenue	450	450	-0-
Budgeted Expenditure	104,375	104,375	-0-
Ending Cash	3,993	3,993	-0-

2. 1987A REFUNDING TAX INCREMENT

	Original	*Amended*	*Difference*
Cash Balance 7/1/96	$432,665	$432,665	$-0-
Budgeted Revenue	368,889	368,889	-0-
Budgeted Expenditure	368,889	368,889	-0-
Ending Cash	432,665	432,665	-0-

3. 1992 REFUNDING TAX INCREMENT

	Original	*Amended*	*Difference*
Cash Balance 7/1/96	$302,268	$302,268	$-0-
Budgeted Revenue	592,912	592,912	-0-
Budgeted Expenditure	592,912	592,912	-0-
Ending Cash	302,268	302,268	-0-

4. 1993 REFUNDING TAX INCREMENT

Cash Balance 7/1/96	$155,935	$155,935	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	703,567	703,567	-0-
Budgeted Expenditure	703,567	703,567	-0-
Ending Cash	155,935	155,935	-0-

5. 1993 REFUNDING STORM SEWER

Cash Balance 7/1/96	$166,514	$166,514	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	811,535	811,535	-0-
Budgeted Expenditure	808,020	808,020	-0-
Ending Cash	170,029	170,029	-0-

6. 1995 TAX INCREMENT

Cash Balance 7/1/96	$47	$47	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	81,115	81,115	-0-
Budgeted Expenditure	81,115	81,115	-0-
Ending Cash	47	47	-0-

7. 1994 STORM SEWER

Cash Balance 7/1/96	$76,206	$76,206	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	291,138	291,138	-0-
Budgeted Expenditure	290,984	290,984	-0-
Ending Cash	76,360	76,360	-0-

CAPITAL IMPROVEMENT FUND

1. AIRPORT AIP/ACSEP PROJECTS

	Original	Amended	Difference
Cash Balance 7/1/96	$58,284	$58,284	$-0-
Budgeted Revenue	1,708,165	1,708,165	-0-
Budgeted Expenditure	1,708,165	1,708,165	-0-
Ending Cash	58,284	58,284	-0-

2. PASSENGER FACILITY

	Original	Amended	Difference
Cash Balance 7/1/96	$192,312	$192,312	$-0-
Budgeted Revenue	780,000	780,000	-0-
Budgeted Expenditure	352,000	352,000	-0-
Ending Cash	620,312	620,312	-0-

3. TRANSIT-9A PROJECTS

	Original	Amended	Difference
Cash Balance 7/1/96	$-0-	$-0-	$-0-
Budgeted Revenue	404,675	404,675	-0-
Budgeted Expenditure	404,675	404,675	-0-
Ending Cash	-0-	-0-	-0-

4. WATER CONSTRUCTION

	Original	Amended	Difference
Cash Balance 7/1/96	$790,930	$790,930	$-0-
Budgeted Revenue	1,080,000	1,080,000	-0-
Budgeted Expenditure	700,000	700,000	-0-
Ending Cash	1,170,930	1,170,930	-0-

5. WASTEWATER CONSTRUCTION

Cash Balance 7/1/96	$960,867	$960,867	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	750,000	750,000	-0-
Budgeted Expenditure	50,000	50,000	-0-
Ending Cash	1,660,867	1,660,867	-0-

6. WALK & CURB

Cash Balance 7/1/96	$-0-	$-0-	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	2,403,960	2,403,960	-0-
Budgeted Expenditure	1,583,601	1,583,601	-0-
Ending Cash	820,359	820,359	-0-

7. SID CONSTRUCTION

Cash Balance 7/1/96	$-0-	$-0-	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	1,000,000	1,000,000	-0-
Budgeted Expenditure	1,000,000	1,000,000	-0-
Ending Cash	-0-	-0-	-0-

8. 1987 TAX INCREMENT BOND ISSUE

Cash Balance 7/1/96	$78,937	$78,937	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	950	950	-0-
Budgeted Expenditure	77,752	77,752	-0-
Ending Cash	2,135	2,135	-0-

9. 1995 TAX INCREMENT

Cash Balance 7/1/96	$48,260	$48,260	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	20,000	20,000	-0-
Budgeted Expenditure	60,962	60,962	-0-
Ending Cash	7,298	7,298	-0-

10. STORM SEWER PROJECTS 1989, 1994

Cash Balance 7/1/96	$667,465	$667,465	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	69,700	69,700	-0-
Budgeted Expenditure	731,875	731,875	-0-
Ending Cash	5,290	5,290	-0-

11. EDWARD STREET COMPLEX

Cash Balance 7/1/96	$5,846	$5,846	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	35,000	35,000	-0-
Budgeted Expenditure	35,000	35,000	-0-
Ending Cash	5,846	5,846	-0-

12. 800 MGZ RADIO SYSTEM

Cash Balance 7/1/96	$26,894	$26,894	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	50,000	50,000	-0-
Budgeted Expenditure	50,000	50,000	-0-
Ending Cash	26,894	26,894	-0-

13. COMMUNITY DEVELOPMENT

Cash Balance 7/1/96	$44,013	$44,013	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	26,000	26,000	-0-
Budgeted Expenditure	70,000	70,000	-0-
Ending Cash	13	13	-0-

ENTERPRISE FUNDS

1. WATER FUNDS

A. Water Operating

Cash Balance 7/1/96	$262,284	$262,284	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	11,162,000	11,162,000	-0-
Budgeted Expenditure	10,857,322	10,857,322	-0-
Ending Cash	566,962	566,962	-0-

B. Water Replacement & Depreciation

Cash Balance 7/1/96	$1,055,801	$1,055,801	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	2,920,000	2,920,000	-0-
Budgeted Expenditure	3,150,000	3,150,000	-0-
Ending Cash	825,801	825,801	-0-

C. Bond & Interest

Cash Balance 7/1/96	$1,997,931	$1,997,931	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	1,742,000	1,742,000	-0-
Budgeted Expenditure	1,738,000	1,738,000	-0-
Ending Cash	2,001,931	2,001,931	-0-

2. WASTEWATER FUNDS

A. Wastewater Operating

Cash Balance 7/1/96	$148,141	$148,141	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	5,380,000	5,380,000	-0-
Budgeted Expenditure	5,281,186	5,281,186	-0-
Ending Cash	246,955	246,955	-0-

B. Wastewater Replacement & Depreciation

Cash Balance 7/1/96	$1,766,293	$1,766,293	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	280,000	280,000	-0-
Budgeted Expenditure	1,618,000	1,618,000	-0-
Ending Cash	428,293	428,293	-0-

C. Wastewater Bond & Interest

Cash Balance 7/1/96	$1,148,071	$1,148,071	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	820,000	820,000	-0-
Budgeted Expenditure	816,000	816,000	-0-
Ending Cash	1,152,071	1,152,071	-0-

3. SOLID WASTE FUND

Cash Balance 7/1/96	$2,137,810	$2,137,810	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	5,690,420	5,690,420	-0-
Budgeted Expenditure	5,480,556	5,480,556	-0-
Ending Cash	2,347,674	2,347,674	-0-

4. PARKING FUND

Cash Balance 7/1/96	$2,656,317	$2,656,317	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	995,414	995,414	-0-
Budgeted Expenditure	794,687	794,687	-0-
Ending Cash	2,857,044	2,857,044	-0-

7. AIRPORT FUND

A. Airport Operating

Cash Balance 7/1/96	$595,063	$595,063	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	5,540,164	5,540,164	-0-
Budgeted Expenditure	6,066,949	6,066,949	-0-
Ending Cash	68,278	68,278	-0-

B. Airport Replacement & Depreciation

Cash Balance 7/1/96	$225,000	$225,000	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	419,378	419,378	-0-
Budgeted Expenditure	419,378	419,378	-0-
Ending Cash	225,000	225,000	-0-

C. Airport Bond & Interest

Cash Balance 7/1/96	$1,160,744	$1,160,744	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	1,140,000	1,140,000	-0-
Budgeted Expenditure	1,146,282	1,146,282	-0-
Ending Cash	1,154,462	1,154,462	-0-

D. Airport Capital

Cash Balance 7/1/96	$4,146	$4,146	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	99,250	99,250	-0-
Budgeted Expenditure	99,250	99,250	-0-
Ending Cash	4,146	4,146	-0-

8. TRANSIT FUND

Cash Balance 7/1/96	$-0-	$-0-	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	2,235,488	2,235,488	-0-
Budgeted Expenditure	2,235,488	2,235,488	-0-
Ending Cash	-0-	-0-	-0-

INTERNAL SERVICE FUND

1. MOTOR POOL

Cash Balance 7/1/96	$254,720	$254,720	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	907,552	907,552	-0-
Budgeted Expenditure	923,010	923,010	-0-
Ending Cash	239,262	239,262	-0-

2. CENTRAL SERVICES

Cash Balance 7/1/96	$100,369	$100,369	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	103,357	103,357	-0-
Budgeted Expenditure	101,268	101,268	-0-
Ending Cash	102,458	102,458	-0-

3. PUBLIC UTILITIES DEPARTMENT CENTRAL SERVICES

Cash Balance 7/1/96	$30,935	$30,935	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	246,700	246,700	-0-
Budgeted Expenditure	236,234	236,234	-0-
Ending Cash	41,401	41,401	-0-

4. INFORMATION RESOURCES

Cash Balance 7/1/96	$297,209	$297,209	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	732,784	732,784	-0-
Budgeted Expenditure	757,523	757,523	-0-
Ending Cash	272,470	272,470	-0-

5. PROPERTY & LIABILITY INSURANCE

Cash Balance 7/1/96	$345,929	$345,929	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	1,038,059	1,038,059	-0-
Budgeted Expenditure	1,038,059	1,038,059	-0-
Ending Cash	345,929	345,929	-0-

6. CAPITAL REPLACEMENT

Cash Balance 7/1/96	$1,717,534	$1,717,534	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	441,300	441,300	-0-
Budgeted Expenditure	545,500	545,500	-0-
Ending Cash	1,613,334	1,613,334	-0-

7. CENTRAL TELEPHONE SERVICE

Cash Balance 7/1/96	$20,437	$20,437	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	161,119	161,119	-0-
Budgeted Expenditure	161,000	161,000	-0-
Ending Cash	20,556	20,556	-0-

TRUST & AGENCY FUNDS

The Trust Funds are used to account for assets held by the City in a trust capacity. There are nine minor changes in the Trust Funds. At present, the City has no Agency funds.

1. PARK, RECREATION, & PUBLIC LANDS

A. Cemetery Perpetual Care

Cash Balance 7/1/96	$395,797	$395,797	$-0-
	Original	*Amended*	*Difference*
Budgeted Revenue	27,000	27,000	-0-
Budgeted Expenditure	15,000	15,000	-0-
Ending Cash	407,797	407,797	-0-

B. Cemetery Expansion

Cash Balance 7/1/96	$132,729	$132,729	$-0-
	Original	*Amended*	*Difference*
Budgeted Revenue	24,500	24,500	-0-
Budgeted Expenditure	75,000	75,000	-0-
Ending Cash	82,229	82,229	-0-

C. County Community Center

Cash Balance 7/1/96	$7,327	$7,327	$-0-
	Original	*Amended*	*Difference*
Budgeted Revenue	37,415	37,415	-0-
Budgeted Expenditure	37,081	37,081	-0-
Ending Cash	7,661	7,661	-0-

D. Cemetery Mausoleum Perpetual Care

Cash Balance 7/1/96	$49,902	$49,902	$-0-
	Original	*Amended*	*Difference*
Budgeted Revenue	3,500	3,500	-0-
Budgeted Expenditure	5,000	5,000	-0-
Ending Cash	48,402	48,402	-0-

E. Tree Replacement & Improvement

Cash Balance 7/1/96	$15,759	$15,759	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	6,250	6,250	-0-
Budgeted Expenditure	10,000	10,000	-0-
Ending Cash	12,009	12,009	-0-

F. Park Acquisition

Cash Balance 7/1/96	$56,580	$56,580	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	24,105	24,105	-0-
Budgeted Expenditure	15,000	15,000	-0-
Ending Cash	65,685	65,685	-0-

G. Cemetery Acquisition

Cash Balance 7/1/96	$3,553	$3,553	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	1,300	1,300	-0-
Budgeted Expenditure	-0-	-0-	-0-
Ending Cash	4,853	4,853	-0-

H. Park Improvements
(Coulson Park, Parkland West and Amend Park Endowment Income)

Cash Balance 7/1/96	$5,073	$5,073	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	16,136	16,136	-0-
Budgeted Expenditure	10,352	10,352	-0-
Ending Cash	10,857	10,857	-0-

2. HUMAN RESOURCES

A. Property Management 24th Street West

	Original	Amended	Difference
Cash Balance 7/1/96	$72,445	$72,445	$-0-
Budgeted Revenue	20,350	20,350	-0-
Budgeted Expenditure	23,218	23,218	-0-
Ending Cash	69,577	69,577	-0-

3. COMMUNITY SERVICES

A. City Donation Fund (Animal Shelter)

	Original	Amended	Difference
Cash Balance 7/1/96	$16,237	$16,237	$-0-
Budgeted Revenue	4,500	4,500	-0-
Budgeted Expenditure	2,500	2,500	-0-
Ending Cash	18,237	18,237	-0-

B. Animal Medical Fund

	Original	Amended	Difference
Cash Balance 7/1/96	$7,383	$7,383	$-0-
Budgeted Revenue	5,000	5,000	-0-
Budgeted Expenditure	5,000	5,000	-0-
Ending Cash	7,383	7,383	-0-

C. General Donations

	Original	Amended	Difference
Cash Balance 7/1/96	$9,437	$9,437	$-0-
Budgeted Revenue	2,200	2,200	-0-
Budgeted Expenditure	2,000	2,000	-0-
Ending Cash	9,637	9,637	-0-

4. POLICE

A. Police Drug Forfeiture Fund

	Original	Amended	Difference
Cash Balance 7/1/96	$77,159	$77,159	$-0-
Budgeted Revenue	19,500	19,500	-0-
Budgeted Expenditure	50,000	50,000	-0-
Ending Cash	46,659	46,659	-0-

B. Police-Donations

	Original	Amended	Difference
Cash Balance 7/1/96	$518	$518	$-0-
Budgeted Revenue	1,000	1,000	-0-
Budgeted Expenditure	1,000	1,000	-0-
Ending Cash	518	518	-0-

C. Police Non-Investigation Equipment

	Original	Amended	Difference
Cash Balance 7/1/96	$426	$426	$-0-
Budgeted Revenue	1,000	1,000	-0-
Budgeted Expenditure	1,000	1,000	-0-
Ending Cash	426	426	-0-

5. PARKS AND RECREATION

A. Recreation Bus Program

	Original	Amended	Difference
Cash Balance 7/1/96	$14,981	$14,981	$-0-
Budgeted Revenue	750	750	-0-
Budgeted Expenditure	2,475	2,475	-0-
Ending Cash	13,256	13,256	-0-

6. FINANCE & ADMINISTRATIVE SERVICES

A. Tax Increment Revolving Loans

	Original	Amended	Difference
Cash Balance 7/1/96	$727,706	$727,706	$-0-
Budgeted Revenue	130,141	130,141	-0-
Budgeted Expenditure	600,000	600,000	-0-
Ending Cash	257,847	257,847	-0-

7. OTHER PASS-THRU GRANTS

	Original	Amended	Difference
Billings Symphony	-0-	2,500	2,500
Moss Mansion	-0-	-0-	-0-
Alberta Bair Theater	-0-	-0-	-0-
Fox Committee for Performing Arts	-0-	-0-	-0-
Yellowstone Chamber	-0-	-0-	-0-
Writer's Voice-YMCA			
Growth Thru Art	-0-	4,000	4,000

8. FIRE EQUIPMENT RESERVE

	Original	Amended	Difference
Cash Balance 7/1/96	$83,075	$83,075	$-0-
Budget Revenues	5,000	5,000	-0-
Budgeted Expenditures	75,000	75,000	-0-
Ending Cash	13,075	13,075	-0-

SPECIAL ASSESSMENT FUNDS

The Special Assessment Funds are used to account for assessments levied to finance public improvements or services deemed to benefit properties against which assessments are levied.

1. STREET MAINTENANCE I & II

Cash Balance 7/1/96	$610,924	$610,924	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	1,106,600	1,106,600	-0-
Budgeted Expenditure	1,408,216	1,408,216	-0-
Ending Cash	309,308	309,308	-0-

2. PUBLIC SAFETY WATER SUPPLY

Cash Balance 7/1/96	$1,458,611	$1,458,611	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	1,229,337	1,229,337	-0-
Budgeted Expenditure	1,307,290	1,307,290	-0-
Ending Cash	1,380,658	1,380,658	-0-

3. STREET LIGHTS

Cash Balance 7/1/96	$2,029,313	$2,029,313	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	1,389,795	1,389,795	-0-
Budgeted Expenditure	1,404,918	1,404,918	-0-
Ending Cash	2,014,190	2,014,190	-0-

4. STREET LIGHTS DEBT SERVICE

Cash Balance 7/1/96	$46,325	$46,325	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	40,000	40,000	-0-
Budgeted Expenditure	39,000	39,000	-0-
Ending Cash	47,325	47,325	-0-

5. STORM SEWER

	Original	Amended	Difference
Cash Balance 7/1/96	$586,094	$586,094	$-0-
Budgeted Revenue	1,873,868	1,873,868	-0-
Budgeted Expenditure	2,434,901	2,434,901	-0-
Ending Cash	25,061	25,061	-0-

6. SID's

	Original	Amended	Difference
Cash Balance 7/1/96	$-0-	$-0-	$-0-
Budgeted Revenue	5,170,000	5,170,000	-0-
Budgeted Expenditure	5,105,000	5,105,000	-0-
Ending Cash	65,000	65,000	-0-

These funds are used to call SID Bonds.

7. WALK & CURB

	Original	Amended	Difference
Cash Balance 7/1/96	$376,939	$376,939	$-0-
Budgeted Revenue	1,060,000	1,060,000	-0-
Budgeted Expenditure	1,051,000	1,051,000	-0-
Ending Cash	385,939	385,939	-0-

These funds are used to call bonds.

8. PARK MAINTENANCE

	Original	Amended	Difference
Cash Balance 7/1/96	$14,162	$14,162	$-0-
Budgeted Revenue	225,759	225,759	-0-
Budgeted Expenditure	236,917	236,917	-0-
Ending Cash	3,004	3,004	-0-

9. SPECIAL SERVICE DISTRICT

Cash Balance 7/1/96	$26,048	$26,048	$-0-
	Original	***Amended***	***Difference***
Budgeted Revenue	1,202	1,202	-0-
Budgeted Expenditure	-0-	-0-	-0-
Ending Cash	27,250	27,250	-0-

NRT/nlr

cc: Carol J. Ruff, Bond/Investment Analyst

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TO: THE HONORABLE MAYOR AND CITY COUNCIL

FROM: MARK S. WATSON, CITY ADMINISTRATOR
BILL MCGILL, ASSISTANT CITY ADMINISTRATOR
NATHAN TUBERGEN, F&AS DIRECTOR

SUBJECT: FIRST QUARTER BUDGET AMENDMENT - FY 96/97

MEETING DATE: NOVEMBER 25, 1996

RECOMMENDATION:

Staff recommends that City Council approve the resolution relating to the adjustments as described in the attached document for the First Quarter Budget Adjustments.

BACKGROUND:

Attached is the First Quarter Budget Adjustments review reflecting the adopted budget and the proposed adjustments. The quarterly budget review is utilized to compare revenue and expenditures in each of the funds to evaluate whether any changes are required. There are numerous changes in the individual line items within each of the funds. This report does not identify each of those transfers. The purpose of this report is to identify all increases and decreases by fund that require City Council authorization.

In conclusion, it is staff's recommendation that City Council approve the overall adjustments to all of the appropriations in the amended budget. The First Quarter Emergency Budget has already been started.

NRT/nlr
Attachments

cc: Carol Ruff, Investment/Debt Coordinator

B:\BUDGET#1\QTR.AMD.

FISCAL YEAR 96/97 - FIRST QUARTER BUDGET ADJUSTMENTS

GENERAL FUND

CITY COUNCIL:		
Professional Services	$	1,356
Council Contingency	$	<1,356>
TOTAL	$	-0-
PARK/RECREATION:		
Salary & Wages	$	<11,000>
Other Services	$	11,000
TOTAL	$	-0-
CITY ADMINISTRATOR:		
Salary & Wages	$	<1,357>
Professional Services	$	1,357
TOTAL	$	-0-
PUBLIC WORKS:		
Operating Supplies	$	<35,550>
Overhead Operating Expenses	$	<26,242>
Professional Services	$	<3,000>
Maintenance Services	$	<785>
Rent/Fixed Charges	$	<6,000>
TOTAL	$	<71,577>

SPECIAL REVENUE FUND

LIBRARY:		
Operating Supplies	$	4,500
Overhead Operating Expense	$	<4,500>
TOTAL	$	-0-
STREET:		
Construction in Progress		
TOTAL	$	122,727

FISCAL YEAR 96/97 - FIRST QUARTER BUDGET ADJUSTMENTS
Page Two

ENTERPRISE FUND

SOLID WASTE:		
Salaries & Wages	$	<100>
Overtime	$	100
Refunds/Reimbursements	$	6,315
Capital Equipment	$	<6,315>
TOTAL	$	-0-

TRUST AND AGENCY FUND

COMMUNITY CENTER:		
Operating Supplies	$	<647>
TOTAL	$	<647>