

RESOLUTION 98- 17426

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 class of salaries and wages, maintenance and support, and capital outlay, and

WHEREAS, based upon a **First** Quarter Budget Review (FY 1998/99), 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 **14th** day of **December**, 1998.



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 *MWatson*
BILL MCGILL, ASSISTANT CITY ADMINISTRATOR
NATHAN R TUBERGEN, F&AS DIRECTOR *NRT*

SUBJECT: FIRST QUARTER BUDGET AMENDMENTS – FY 98/99

MEETING DATE: DECEMBER 14, 1998

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 INFORMATION:

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 requires City Council authorization.

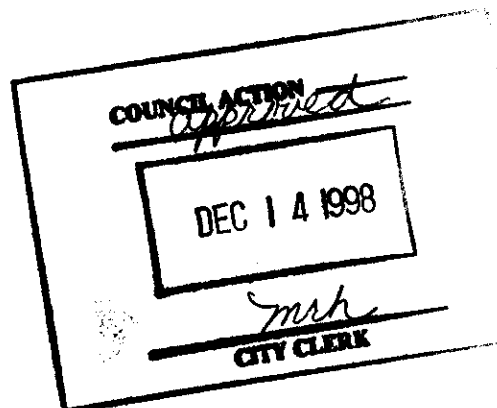
In conclusion, it is staff's recommendation that City Council approve the overall adjustments to all of the appropriations in the amended budget.

NRT/wjm

Attachments

cc: Carol Ruff, Investment/Debt Coordinator

9892 financial



*Billings Pride:
City-wide*

GENERAL FUND

Two tables are presented below. These are a Table of Revenue Changes and a Table of Expenditure Changes. The summary shows no changes in revenue estimates at this time expenditures also reflect no change.

REVENUE CHANGES

	<u>98/99</u> <u>Original</u>	<u>98/99</u> <u>Amended</u>	<u>+ or -</u> <u>Amount</u>
Taxes	\$12,800,504	\$12,800,504	\$-0-
Licenses & Permits	739,325	739,325,	-0-
Intergovernmental Revenue	4,687,424	4,687,424	-0-
Charge for Service	5,012,142	5,012,142	-0-
Fines & Forfeitures	1,343,016	1,343,016	-0-
Transfers	1,106,206	1,106,206	-0-
Misc. Revenue	478,228	478,228	-0-
Non-Revenue Receipts	<u>9,650</u>	<u>9,650</u>	<u>-0-</u>
	\$26,176,495	\$26,176,495	-0-

EXPENDITURE CHANGES

Current Operating

<u>GENERAL FUND DEPARTMENTS</u>	<u>98/99 ORIGINAL</u>	<u>98/99 AMENDED</u>	<u>+ OR - AMOUNT</u>
Mayor & Council	\$180,140	\$180,140	\$-0-
City Administrator	406,658	406,658	-0-
Human Resources	524,615	524,615	-0-
Council Contingency	136,361	136,361	-0-
Legal	511,173	511,173	-0-
City Court	232,170	232,170	-0-
Finance	1,218,267	1,218,267	-0-
Non-Departmental	2,009,497	2,009,497	-0-
Grant & Code Enforcement	131,542	131,542	-0-
Police	7,967,389	7,967,389	-0-
Fire	7,666,122	7,666,122	-0-
Public Works	4,206,393	4,206,393	-0-
PRPL	2,246,552	2,246,552	-0-
<u>TOTAL GENERAL FUND OPERATING</u>	\$27,436,879	\$27,436,879	\$-0-

SPECIAL REVENUE FUND

1. TAX INCREMENT

Cash Balance 7/1/98	\$1,040,306	\$1,040,306	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	2,834,281	2,834,281	-0-
Budgeted Expenditure	<u>2,834,281</u>	<u>2,834,281</u>	<u>-0-</u>
Ending Cash	1,040,306	1,040,306	-0-

2. STREET FUND

Cash Balance 7/1/98	\$1,054,360	\$1,054,360	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	2,431,238	2,505,448	74,210
Budgeted Expenditure	<u>3,384,789</u>	<u>3,384,789</u>	<u>-0-</u>
Ending Cash	100,809	174,210	74,210

First Quarter reflects increase revenue in Sale of Land and Interest income.

3. PAVER PROGRAM

Cash Balance 7/1/98	\$1,813,860	\$1,813,860	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	1,254,000	1,257,150	3,150
Budgeted Expenditure	<u>1,300,000</u>	<u>1,300,000</u>	<u>-0-</u>
Ending Cash	1,767,860	1,771,010	3,150

First Quarter reflects increase in Interest Income.

4. SID REVOLVING

Cash Balance 7/1/98	\$5,564,118	\$5,564,118	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	386,765	386,765	-0-
Budgeted Expenditure	<u>762,000</u>	<u>762,000</u>	<u>-0-</u>
Ending Cash	5,188,883	5,188,883	-0-

5. STREET TRANSPORTATION ENHANCEMENT

Cash Balance 7/1/98	\$-0-	\$-0-	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	911,357	911,357	-0-
Budgeted Expenditure	<u>911,357</u>	<u>911,357</u>	<u>-0-</u>
Ending Cash	-0-	-0-	-0-

6. LIBRARY

Cash Balance 7/1/98	\$1,712,108	\$1,712,108	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	2,177,970	2,177,970	-0-
Budgeted Expenditure	<u>2,140,160</u>	<u>2,140,160</u>	<u>-0-</u>
Ending Cash	1,749,918	1,749,918	-0-

7. LIBRARY NETWORK

Cash Balance 7/1/98	\$31,725	\$31,725	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	14,953	14,953	-0-
Budgeted Expenditure	<u>14,953</u>	<u>14,953</u>	<u>-0-</u>
Ending Cash	31,725	31,725	-0-

8. URBAN FIRE SERVICE AREA

Cash Balance 7/1/98	\$258,099	\$258,099	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	673,302	673,302	-0-
Budgeted Expenditure	<u>673,302</u>	<u>673,302</u>	<u>-0-</u>
Ending Cash	258,099	258,099	-0-

9. HAZARDOUS MATERIAL TRAINING

Cash Balance 7/1/98	\$4,999	\$4,999	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	12,200	12,200	-0-
Budgeted Expenditure	<u>12,000</u>	<u>12,000</u>	<u>-0-</u>
Ending Cash	5,199	5,199	-0-

10. ATHLETIC PARK MAINTENANCE

Cash Balance 7/1/98	\$20,026	\$20,026	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	12,000	12,000	-0-
Budgeted Expenditure	<u>6,000</u>	<u>6,000</u>	<u>-0-</u>
Ending Cash	26,026	26,026	-0-

11. HEALTH & LIFE INSURANCE

Cash Balance 7/1/98	\$512,216	\$512,216	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	3,692,671	3,692,671	-0-
Budgeted Expenditure	<u>3,704,223</u>	<u>3,704,223</u>	<u>-0-</u>
Ending Cash	500,664	500,664	-0-

12. CITY ATTORNEY GRANT

Cash Balance 7/1/98	\$12	\$12	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	-0-	-0-	-0-
Budgeted Expenditure	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Cash	12	12	-0-

13. EOC – 911 GRANT

Cash Balance 7/1/98	\$272,720	\$272,720	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	271,000	271,000	-0-
Budgeted Expenditure	<u>495,529</u>	<u>495,529</u>	<u>-0-</u>
Ending Cash	48,191	48,191	-0-

14. POLICE DARE PROGRAM

Cash Balance 7/1/98	\$31,137	\$31,137	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	86,588	86,588	-0-
Budgeted Expenditure	<u>91,431</u>	<u>91,431</u>	<u>-0-</u>
Ending Cash	26,294	26,294	-0-

15. POLICE GRANT – HUD

Cash Balance 7/1/98	\$-0-	\$-0-	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	53,273	53,273	-0-
Budgeted Expenditure	<u>53,273</u>	<u>53,273</u>	<u>-0-</u>
Ending Cash	-0-	-0-	-0-

16. POLICE – CANINE PROGRAM

Cash Balance 7/1/98	\$-0-	\$-0-	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	2,000	2,000	-0-
Budgeted Expenditure	<u>2,000</u>	<u>2,000</u>	<u>-0-</u>
Ending Cash	-0-	-0-	-0-

17. FEDERAL POLICE GRANT

Cash Balance 7/1/98	\$-0-	\$-0-	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	234,730	234,730	-0-
Budgeted Expenditure	<u>234,383</u>	<u>234,383</u>	<u>-0-</u>
Ending Cash	347	347	-0-

18. SCHOOL RESOURCE OFFICERS

Cash Balance 7/1/98	\$36,226	\$36,226	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	138,000	138,000	-0-
Budgeted Expenditure	<u>128,645</u>	<u>128,645</u>	<u>-0-</u>
Ending Cash	45,581	45,581	-0-

19. POLICE – TRAFFIC SAFETY GRANT

Cash Balance 7/1/98	\$-0-	\$-0-	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	13,000	13,000	-0-
Budgeted Expenditure	<u>13,000</u>	<u>13,000</u>	<u>-0-</u>
Ending Cash	-0-	-0-	-0-

20. COMMUNITY DEVELOPMENT BLOCK GRANT

Cash Balance 7/1/98	\$87,870	\$87,870	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	944,000	944,000	-0-
Budgeted Expenditure	<u>1,031,870</u>	<u>1,031,870</u>	<u>-0-</u>
Ending Cash	-0-	-0-	-0-

21. HOME PROGRAM

Cash Balance 7/1/98	\$-0-	\$-0-	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	440,000	440,000	-0-
Budgeted Expenditure	<u>440,000</u>	<u>440,000</u>	<u>-0-</u>
Ending Cash	-0-	-0-	-0-

22. HILLTOP BBWA LATERAL MAIN

Cash Balance 7/1/98	\$143,812	\$143,812	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	8,000	8,000	-0-
Budgeted Expenditure	<u>4,500</u>	<u>4,500</u>	<u>-0-</u>
Ending Cash	147,312	147,312	-0-

23. CITY COUNTY PLANNING

Cash Balance 7/1/98	\$15,448	\$15,448	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	579,100	579,100	-0-
Budgeted Expenditure	<u>603,667</u>	<u>603,667</u>	<u>-0-</u>
Ending Cash	(9,119)	(9,119)	-0-

24. FUTURE DOWNTOWN PARKING

Cash Balance 7/1/98	\$50,909	\$50,909	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	20,405	20,405	-0-
Budgeted Expenditure	<u>20,619</u>	<u>20,619</u>	<u>-0-</u>
Ending Cash	50,695	50,695	-0-

25. BUILDING CODE ENFORCEMENT

Cash Balance 7/1/98	\$836,262	\$836,262	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	937,100	937,100	-0-
Budgeted Expenditure	<u>1,055,684</u>	<u>1,055,684</u>	<u>-0-</u>
Ending Cash	717,678	717,678	-0-

DEBT SERVICE FUND

1. 1992 REFUNDING TAX INCREMENT

Cash Balance 7/1/98	\$741,143	\$741,143	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	950,898	950,898	-0-
Budgeted Expenditure	<u>950,898</u>	<u>950,898</u>	<u>-0-</u>
Ending Cash	741,143	741,143	-0-

2. 1993 REFUNDING TAX INCREMENT

Cash Balance 7/1/98	\$162,222	\$162,222	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	704,108	704,108	-0-
Budgeted Expenditure	<u>704,108</u>	<u>704,108</u>	<u>-0-</u>
Ending Cash	162,222	162,222	-0-

3. 1993 REFUNDING STORM SEWER

Cash Balance 7/1/98	\$137,127	\$137,127	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	816,373	816,373	-0-
Budgeted Expenditure	<u>796,206</u>	<u>796,206</u>	<u>-0-</u>
Ending Cash	156,294	156,294	-0-

4. 1995 TAX INCREMENT

Cash Balance 7/1/98	\$1,217	\$1,217	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	84,359	84,359	-0-
Budgeted Expenditure	<u>82,359</u>	<u>84,359</u>	<u>-0-</u>
Ending Cash	783	783	-0-

5. 1994 STORM SEWER

Cash Balance 7/1/98	\$76,756	\$76,756	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	282,475	282,475	-0-
Budgeted Expenditure	<u>283,833</u>	<u>283,833</u>	<u>-0-</u>
Ending Cash	75,398	75,398	-0-

CAPITAL IMPROVEMENT FUND

1. AIRPORT AIP/ACSEP PROJECTS

Cash Balance 7/1/98	\$275,962	\$275,962	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	1,850,000	1,850,000	-0-
Budgeted Expenditure	<u>2,000,000</u>	<u>2,000,000</u>	<u>-0-</u>
Ending Cash	236,356	236,356	-0-

2. PASSENGER FACILITY

Cash Balance 7/1/98	\$875,115	\$875,115	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	790,000	790,000	-0-
Budgeted Expenditure	<u>1,665,115</u>	<u>1,665,115</u>	<u>-0-</u>
Ending Cash	-0-	-0-	-0-

3. TRANSIT – 9A PROJECTS

Cash Balance 7/1/98	\$-0-	\$-0-	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	102,650	102,650	-0-
Budgeted Expenditure	<u>102,650</u>	<u>102,650</u>	<u>-0-</u>
Ending Cash	-0-	-0-	-0-

4. WATER CONSTRUCTION

Cash Balance 7/1/98	\$504,618	\$504,618	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	1,105,000	1,105,000	-0-
Budgeted Expenditure	<u>1,495,000</u>	<u>1,495,000</u>	<u>-0-</u>
Ending Cash	114,618	114,618	-0-

5. WASTEWATER CONSTRUCTION

Cash Balance 7/1/98	\$571,764	\$571,764	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	775,000	775,000	-0-
Budgeted Expenditure	<u>565,000</u>	<u>565,000</u>	<u>-0-</u>
Ending Cash	781,764	781,764	-0-

6. WALK & CURB

Cash Balance 7/1/98	\$239,324	\$239,324	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	2,831,545	2,831,545	-0-
Budgeted Expenditure	<u>2,860,915</u>	<u>2,860,915</u>	<u>-0-</u>
Ending Cash	209,954	209,954	-0-

7. SID CONSTRUCTION

Cash Balance 7/1/98	\$-0-	\$-0-	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	1,025,000	1,025,000	-0-
Budgeted Expenditure	<u>1,000,000</u>	<u>1,000,000</u>	<u>-0-</u>
Ending Cash	25,000	25,000	-0-

8. 1987 TAX INCREMENT BOND ISSUE

Cash Balance 7/1/98	\$11,415	\$11,415	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	5,000	5,000	-0-
Budgeted Expenditure	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Cash	16,415	16,415	-0-

9. 1995 TAX INCREMENT

Cash Balance 7/1/98	\$20,000	\$20,000	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	25,000	25,000	-0-
Budgeted Expenditure	<u>45,000</u>	<u>45,000</u>	<u>-0-</u>
Ending Cash	-0-	-0-	-0-

10. STORM SEWER PROJECTS 1989, 1994

Cash Balance 7/1/98	\$475,651	\$475,651	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	52,000	52,000	-0-
Budgeted Expenditure	<u>499,000</u>	<u>499,000</u>	<u>-0-</u>
Ending Cash	28,651	28,651	-0-

11. EDWARD STREET COMPLEX

Cash Balance 7/1/98	\$3,141	\$3,141	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	200	200	-0-
Budgeted Expenditure	<u>8,900</u>	<u>3,341</u>	<u>5,559</u>
Ending Cash	(5,559)	-0-	5,559

To reduce expenditures to balance budget.

12. 800 MHZ RADIO SYSTEM

Cash Balance 7/1/98	\$3,349	\$3,349	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	30,000	30,000	-0-
Budgeted Expenditure	<u>30,000</u>	<u>30,000</u>	<u>-0-</u>
Ending Cash	3,349	3,349	-0-

13. COMMUNITY DEVELOPMENT

Cash Balance 7/1/98	\$47,650	\$47,650	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	17,350	17,350	-0-
Budgeted Expenditure	<u>65,000</u>	<u>65,000</u>	<u>-0-</u>
Ending Cash	-0-	-0-	-0-

ENTERPRISE FUNDS

1. WATER FUNDS

A. Water Operating

Cash Balance 7/1/98	\$280,924	\$280,924	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	11,976,000	11,976,000	-0-
Budgeted Expenditure	<u>11,439,373</u>	<u>11,439,373</u>	<u>-0-</u>
Ending Cash	817,551	817,551	-0-

B. Water Replacement & Depreciation

Cash Balance 7/1/98	\$2,046,706	\$2,046,706	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	2,800,000	2,800,000	-0-
Budgeted Expenditure	<u>3,533,000</u>	<u>3,533,000</u>	<u>-0-</u>
Ending Cash	1,313,706	1,313,706	-0-

C. Bond & Interest

Cash Balance 7/1/98	\$3,050,057	\$3,050,057	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	1,748,000	1,748,000	-0-
Budgeted Expenditure	<u>1,748,000</u>	<u>1,748,000</u>	<u>-0-</u>
Ending Cash	3,050,057	3,050,057	-0-

2. WASTEWATER FUNDS

A. Wastewater Operating

Cash Balance 7/1/98	\$75,589	\$75,589	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	6,473,000	6,473,000	-0-
Budgeted Expenditure	<u>6,409,524</u>	<u>6,409,524</u>	<u>-0-</u>
Ending Cash	482,131	482,131	-0-

B. Wastewater Replacement & Depreciation

Cash Balance 7/1/98	\$75,589	\$75,589	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	6,473,000	6,473,000	-0-
Budgeted Expenditure	<u>6,409,524</u>	<u>6,409,524</u>	<u>-0-</u>
Ending Cash	482,131	482,131	-0-

C. Wastewater Bond & Interest

Cash Balance 7/1/98	\$1,130,122	\$1,130,122	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	826,000	826,000	-0-
Budgeted Expenditure	<u>826,000</u>	<u>826,000</u>	<u>-0-</u>
Ending Cash	1,130,122	1,130,122	-0-

3. SOLID WASTE FUND

Cash Balance 7/1/98	\$2,531,035	\$2,531,035	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	7,062,395	\$7,062,395	-0-
Budgeted Expenditure	<u>6,649,770</u>	<u>6,649,770</u>	<u>-0-</u>
Ending Cash	2,943,660	2,943,660	-0-

4. PARKING FUND

Cash Balance 7/1/98	\$3,698,498	\$3,698,498	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	1,026,492	1,026,492	-0-
Budgeted Expenditure	<u>1,338,260</u>	<u>1,338,260</u>	<u>-0-</u>
Ending Cash	3,386,730	3,386,730	-0-

5. AIRPORT FUND

A. Airport Operating

Cash Balance 7/1/98	\$709,053	\$709,053	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	5,812,132	5,812,132	-0-
Budgeted Expenditure	<u>5,886,506</u>	<u>5,886,506</u>	<u>-0-</u>
Ending Cash	634,679	634,679	-0-

B. Airport Replacement & Depreciation

Cash Balance 7/1/98	\$251,762	\$251,762	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	316,196	316,196	-0-
Budgeted Expenditure	<u>341,000</u>	<u>341,000</u>	<u>-0-</u>
Ending Cash	226,958	226,958	-0-

C. Airport Bond & Interest

Cash Balance 7/1/98	\$1,143,122	\$1,143,122	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	1,143,348	1,143,348	-0-
Budgeted Expenditure	<u>1,147,348</u>	<u>1,147,348</u>	<u>-0-</u>
Ending Cash	1,139,122	1,139,122	-0-

D. Airport Capital

Cash Balance 7/1/98	\$105,030	\$105,030	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	100,466	100,466	-0-
Budgeted Expenditure	<u>201,300</u>	<u>201,300</u>	<u>-0-</u>
Ending Cash	4,196	4,196	-0-

6. TRANSIT FUND

Cash Balance 7/1/98	\$-0-	\$-0-	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	4,862,288	4,862,288	-0-
Budgeted Expenditure	<u>4,862,288</u>	<u>4,862,288</u>	<u>-0-</u>
Ending Cash	-0-	-0-	-0-

INTERNAL SERVICE FUND

1. MOTOR POOL

Cash Balance 7/1/98	\$365,405	\$365,405	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	955,290	955,290	-0-
Budgeted Expenditure	<u>993,526</u>	<u>993,526</u>	<u>-0-</u>
Ending Cash	327,169	327,169	-0-

2. CENTRAL SERVICES

Cash Balance 7/1/98	\$138,397	\$138,397	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	112,610	112,610	-0-
Budgeted Expenditure	<u>104,602</u>	<u>104,602</u>	<u>-0-</u>
Ending Cash	146,405	146,405	-0-

3. PUBLIC UTILITIES DEPARTMENT CENTRAL SERVICES

Cash Balance 7/1/98	\$45,605	\$45,605	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	245,000	245,000	-0-
Budgeted Expenditure	<u>240,815</u>	<u>240,815</u>	<u>-0-</u>
Ending Cash	49,790	49,790	-0-

4. INFORMATION RESOURCES

Cash Balance 7/1/98	\$365,374	\$365,374	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	786,470	786,470	-0-
Budgeted Expenditure	<u>818,708</u>	<u>818,708</u>	<u>-0-</u>
Ending Cash	333,136	333,136	-0-

5. PROPERTY & LIABILITY INSURANCE

Cash Balance 7/1/98	\$300,732	\$300,732	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	1,157,562	1,157,562	-0-
Budgeted Expenditure	<u>1,305,974</u>	<u>1,305,974</u>	<u>-0-</u>
Ending Cash	152,320	152,320	-0-

6. CAPITAL REPLACEMENT

Cash Balance 7/1/98	\$1,733,519	\$1,733,519	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	434,200	434,200	-0-
Budgeted Expenditure	<u>668,900</u>	<u>668,900</u>	<u>-0-</u>
Ending Cash	1,498,819	1,498,819	-0-

7. CENTRAL TELEPHONE SERVICE

Cash Balance 7/1/98	\$120,928	\$120,928	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	275,701	275,701	-0-
Budgeted Expenditure	<u>269,976</u>	<u>269,976</u>	<u>-0-</u>
Ending Cash	126,653	126,653	-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 7/1/98	\$399,388	\$399,388	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	34,000	34,000	-0-
Budgeted Expenditure	<u>20,000</u>	<u>20,000</u>	<u>-0-</u>
Ending Cash	413,388	413,388	-0-

B. Cemetery Expansion

Cash Balance 7/1/98	\$118,134	\$118,134	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	25,500	25,500	-0-
Budgeted Expenditure	<u>80,000</u>	<u>80,000</u>	<u>-0-</u>
Ending Cash	63,634	63,634	-0-

C. County Community Center

Cash Balance 7/1/98	\$7,153	\$7,153	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	43,435	43,435	-0-
Budgeted Expenditure	<u>43,392</u>	<u>43,392</u>	<u>-0-</u>
Ending Cash	7,196	7,196	-0-

D. Cemetery Mausoleum Perpetual Care

Cash Balance 7/1/98	\$64,055	\$64,055	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	3,700	3,700	-0-
Budgeted Expenditure	<u>5,000</u>	<u>5,000</u>	<u>-0-</u>
Ending Cash	62,755	62,755	-0-

E. Tree Replacement & Improvement

Cash Balance 7/1/98	\$2,065	\$2,065	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	4,500	4,500	-0-
Budgeted Expenditure	<u>4,000</u>	<u>4,000</u>	<u>-0-</u>
Ending Cash	2,565	2,565	-0-

F. Park Acquisition

Cash Balance 7/1/98	\$58,001	\$58,001	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	46,500	46,500	-0-
Budgeted Expenditure	<u>26,000</u>	<u>26,000</u>	<u>-0-</u>
Ending Cash	78,501	78,501	-0-

G. Cemetery Acquisition

Cash Balance 7/1/98	\$5,003	\$5,003	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	1,400	1,400	-0-
Budgeted Expenditure	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Cash	6,403	6,403	-0-

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

Cash Balance 7/1/98	\$26,688	\$26,688	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	-0-	-0-	-0-
Budgeted Expenditure	<u>-0-</u>	<u>0-</u>	<u>-0-</u>
Ending Cash	26,688	26,688	-0-

2. POLICE SERVICES

A. City Donation Fund (Animal Shelter)

Cash Balance 7/1/98	\$21,114	\$21,114	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	4,000	4,000	-0-
Budgeted Expenditure	<u>2,500</u>	<u>2,500</u>	<u>-0-</u>
Ending Cash	22,614	22,614	-0-

B. Animal Medical Fund

Cash Balance 7/1/98	\$10,554	\$10,554	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	6,600	6,600	-0-
Budgeted Expenditure	<u>6,000</u>	<u>6,000</u>	<u>-0-</u>
Ending Cash	11,154	11,154	-0-

C. General Donations

Cash Balance 7/1/98	\$12,118	\$12,118	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	6,500	6,500	-0-
Budgeted Expenditure	<u>6,000</u>	<u>6,000</u>	<u>-0-</u>
Ending Cash	12,618	12,618	-0-

D. Animal Shelter Education

Cash Balance 7/1/98	\$5,417	\$5,417	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	4,350	4,350	-0-
Budgeted Expenditure	<u>4,000</u>	<u>4,000</u>	<u>-0-</u>
Ending Cash	5,767	5,767	-0-

E. Police Drug Forfeiture Fund

Cash Balance 7/1/98	\$184,603	\$184,603	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	67,000	67,000	-0-
Budgeted Expenditure	<u>63,600</u>	<u>63,600</u>	<u>-0-</u>
Ending Cash	188,003	188,003	-0-

F. Police – Donations

Cash Balance 7/1/98	\$1,959	\$1,959	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	5,500	5,500	-0-
Budgeted Expenditure	<u>5,500</u>	<u>5,500</u>	<u>-0-</u>
Ending Cash	1,959	1,959	-0-

G. Police Non-Investigation Equipment

Cash Balance 7/1/98	\$778	\$778	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	1,000	1,000	-0-
Budgeted Expenditure	<u>1,000</u>	<u>1,000</u>	<u>-0-</u>
Ending Cash	778	778	-0-

H. Federal Law Enforcement Block Grant

Cash Balance 7/1/98	\$-0-	\$-0-	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	-0-	137,702	137,702
Budgeted Expenditure	<u>-0-</u>	<u>137,702</u>	<u>137,702</u>
Ending Cash	-0-	-0-	-0-

I. Bike Patrol

Cash Balance 7/1/98	\$1,496	\$1,496	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	2,500	2,500	-0-
Budgeted Expenditure	<u>2,500</u>	<u>2,500</u>	<u>-0-</u>
Ending Cash	1,496	1,496	-0-

3. PARKS AND RECREATION

A. Recreation Bus Program

Cash Balance 7/1/98	\$14,247	\$14,247	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	700	700	-0-
Budgeted Expenditure	<u>3,650</u>	<u>3,650</u>	<u>-0-</u>
Ending Cash	11,297	11,297	-0-

4. FINANCE & ADMINISTRATIVE SERVICES

a. Tax Increment Revolving Loans

Cash Balance 7/1/98	\$1,040,654	\$1,040,654	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	108,124	108,124	-0-
Budgeted Expenditure	<u>785,000</u>	<u>785,000</u>	<u>-0-</u>
Ending Cash	363,778	363,778	-0-

5. OTHER PASS - THRU GRANTS

	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Billings Symphony	-0-	6,000	6,000
Moss Mansion	-0-	-0-	-0-
Alberta Bair Theater	-0-	-0-	-0-
Billings Studio Theater	-0-	-0-	-0-
Yellowstone Chamber	-0-	-0-	-0-
Writer's Voice - YMCA	-0-	6,000	6,000
Growth Thru Art	-0-	-0-	-0-

6. FIRE EQUIPMENT RESERVE

Cash Balance 7/1/98	\$20,495	\$20,495	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	3,500	3,500	-0-
Budgeted Expenditure	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Cash	23,995	23,995	-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 7/1/98	\$423,899	\$423,899	\$-0-
	<u>Original</u>	<u>Amended</u>	<u>Difference</u>
Budgeted Revenue	3,458,985	3,458,985	-0-
Budgeted Expenditure	<u>3,261,820</u>	<u>3,261,820</u>	<u>-0-</u>
Ending Cash	621,064	621,064	-0-

2. PUBLIC SAFETY WATER SUPPLY

Cash Balance 7/1/98	\$1,437,117	\$1,437,117	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	1,277,196	1,277,196	-0-
Budgeted Expenditure	<u>1,353,206</u>	<u>1,353,206</u>	<u>-0-</u>
Ending Cash	1,361,107	1,361,107	-0-

3. STREET LIGHTS

Cash Balance 7/1/98	\$2,038,111	2,038,111	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	1,331,911	1,334,661	2,750
Budgeted Expenditure	<u>1,331,811</u>	<u>1,331,811</u>	<u>-0-</u>
Ending Cash	2,038,211	2,040,961	2,750

4. STREET LIGHTS DEBT SERVICE

Cash Balance 7/1/98	\$48,560	\$48,560	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	42,000	42,000	-0-
Budgeted Expenditure	<u>41,000</u>	<u>41,000</u>	<u>-0-</u>
Ending Cash	49,560	49,560	-0-

5. STORM SEWER

Cash Balance 7/1/98	\$280,875	\$280,875	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	2,228,177	2,228,177	-0-
Budgeted Expenditure	<u>2,394,017</u>	<u>2,394,017</u>	<u>-0-</u>
Ending Cash	115,035	115,035	-0-

6. SID'S

Cash Balance 7/1/98	\$-0-	\$-0-	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	3,550,000	3,550,000	-0-
Budgeted Expenditure	<u>3,505,000</u>	<u>3,505,000</u>	<u>-0-</u>
Ending Cash	45,000	45,000	-0-

These funds are used to call SID Bonds.

7. WALK & CURB

Cash Balance 7/1/98	\$-0-	\$-0-	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	1,036,000	1,036,000	-0-
Budgeted Expenditure	<u>1,026,000</u>	<u>1,026,000</u>	<u>-0-</u>
Ending Cash	10,000	10,000	-0-

These funds are used to call bonds.

8. PARK MAINTENANCE

Cash Balance 7/1/98	\$246,314	\$246,314	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	271,244	271,244	-0-
Budgeted Expenditure	<u>239,624</u>	<u>239,624</u>	<u>-0-</u>
Ending Cash	277,934	277,934	-0-

9. SPECIAL SERVICE DISTRICT

Cash Balance 7/1/98	\$30,356	\$30,356	\$-0-
	<u><i>Original</i></u>	<u><i>Amended</i></u>	<u><i>Difference</i></u>
Budgeted Revenue	1,400	1,400	-0-
Budgeted Expenditure	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Cash	31,756	31,756	-0-

cc: Carol J. Ruff, Bond/Investment Analyst

GENERAL FUND		
Fire	Salaries and Wages	(10,000)
	Operating Supplies	<u>10,000</u>
	Total	-0-
Public Works	Salaries	(20,000)
	Operating Supplies	2,350
	Professional Services	<u>17,650</u>
	Total	-0-
SPECIAL REVENUE FUND		
CTEP	Capital	11,078
CAPITAL FUND		
Edwards Street	Capital Outlay	<u>(5,559)</u>
	Total	(5,559)
ENTERPRISE FUNDS		
Solid Waste Fund	Salaries and Wages	(8,000)
	Operating Supplies	(2,500)
	Professional Services	(22,000)
	Machinery Equipment	2,500
	Building & Equipment Rental	<u>30,000</u>
	Total	-0-
Airport	Non Buildings	(10,000)
	Machinery & Equipment	<u>10,000</u>
	Total	-0-
TRUST/AGENCY FUND		
Billings Symphony		6,000
Writers Voice-Billings YMCA		6,000
Drug Fine/Forfeiture	Operating Expense	12,000