

City of Saint Paul Financial Analysis

1	File ID Number:	RES PH 22-382
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3	Budget Affected:	Both Operating and CIB Multiple Departments Multiple Funds
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5	Total Amount (transfer of appropriation):	4,863,762
6	Total Amount (supplemental appropriation):	5,606,720
7		
8	Funding Source:	Multiple
9		
10		Appropriation already included in budget? No
11		
12	Charter Citation:	City Charter 10.07.1 & 10.07.4
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Fiscal Analysis

This year-end resolution accomplishes the following:

- Increases funding for Police, Fire, Parks, and Public Works employee and service expenses.
- Recognizes decreased revenue projections in the Street Maintenance fund.
- Shifts workers compensation costs from the General Fund to the workers compensation special fund.
- Moves Earned Sick and Safe Time (ESST) funding from the citywide general government account to Parks where costs related to ESST have been incurred in 2022.
- Moves Paid Parental Leave (PPL) funding from the citywide general government account to Fire where costs related to PPL have been incurred in 2022.
- Update operating budgets in City Council and Office of Technology and Communications.
- Update operating budgets in Central Service Fund - Innovation-Technology AU.
- Reduces General Fund debt service costs.
- Reflects increased sales tax revenue projections.
- Adjusts transfer revenue into the General Fund from the STAR and debt funds.
- Updates the STAR, debt, and capital fund budgets.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Financing Changes

GL Annual Budget				CURRENT	CHANGES	AMENDED
Company	Fund-Dept-Cost Center	Account	Description	BUDGET		BUDGET
<i>Adjust transfer from debt fund for cancellation of old bond proceeds and debt service</i>						
1	10017100	56230	Transfer from debt service fund	(500,000)	(3,536,650)	(4,036,650)
				TOTAL:	(500,000)	(4,036,650)
<i>Increase transfer from sales tax for eligible City capital</i>						
1	10017100	56225	Transfer from special revenue fund	(200,000)	(1,000,000)	(1,200,000)
				TOTAL:	(200,000)	(1,200,000)
<i>Update operating budgets in OTC for Public Works consulting expenses</i>						
1	10016100	51170	Increase internal charges for consulting services	-	(6,300)	(6,300)
				TOTAL:	-	(6,300)
				General Fund TOTAL:	(700,000)	(5,242,950)

Spending Changes

GL Annual Budget				CURRENT	CHANGES	AMENDED
Company	Fund-Dept-Cost Center	Account	Description	BUDGET		BUDGET
<i>Recognize increased 2022 spending in the Police, Fire, Public Works, and Parks Departments</i>						
1	10022210	60183	OVERTIME FIRE SWORN	238,698	1,530,407	1,769,105
1	10022210	61135	PERA FIRE	6,991,385	270,882	7,262,267
1	10022210	61010	MEDICARE REGULAR	557,053	22,191	579,244
1	10022210	61550	INDIRECT FRINGES	61,550	76,520	138,070
1	10031302	60145	TRADES NO CITY BENEFITS	57,796	617,259	675,055
1	10031302	61605	TRADES BENEFITS	616,349	367,914	984,263
1	10031302	60150	TRADES NO PAY DAYS	(68,157)	(27,560)	(95,717)
1	10031302	61005	SOCIAL SECURITY	78,942	4,351	83,293
1	10031302	61010	MEDICARE REGULAR	18,462	8,551	27,013
1	10031302	61550	INDIRECT FRINGES	61,550	29,485	91,035
1	10041412	64115	GROUND MAINTENANCE SERVICE	10,140	1,055,752	1,065,892
1	10041105	69590	OTHER SERVICES	-	844,248	844,248
1	10023200	60180	OVERTIME POLICE SWORN	675,394	2,750,916	3,426,310
1	10023200	61130	PERA POLICE	6,520,286	486,917	7,007,203
1	10023200	61010	MEDICARE REGULAR	524,891	39,889	564,780
1	10023200	61550	INDIRECT FRINGES	1,869,938	137,547	2,007,485
				TOTAL:	18,214,277	26,429,546

88	<i>Shift Police workers compensation costs to workers compensation special fund</i>							
89								
90	1	10023200	61805	PERMANENT TOTAL DISABILITY	1,396,503	(1,106,720)	289,783	
91								
92								
93					TOTAL:	1,396,503	(1,106,720)	289,783
94	<i>Reduce General Government transfers to special revenue funds</i>							
95								
96	1	10017535	68115	Reduce GF ETI fee	900,612	(900,612)	-	
97	1	10017535	68116	Reduce GF Innovation Tech fee	1,604,101	(400,000)	1,204,101	
98	1	10017660	79230	Reduce transfer to Workstation Technology special fund	2,089,962	(26,500)	2,063,462	
99								
100					TOTAL:	4,594,675	(1,327,112)	3,267,563
101								
102	<i>Update operating budgets for Earned Sick and Safe Time in Parks Department</i>							
103								
104	1	10017500	74105	Reduce ESST Gen Gov't Contingent Appropriation	80,000	(28,434)	51,566	
105	1	10041200	60410	Increase Parks general fund funding for ESST Costs	-	14,217	14,217	
106	1	10041625	60410	Increase Parks general fund funding for ESST Costs	-	14,217	14,217	
107								
108					TOTAL:	80,000	-	80,000
109								
110	<i>Update operating budgets for Paid Parental Leave in Fire Department</i>							
111								
112	1	10017600	61905	Reduce PPL General Government Appropriation	200,000	(160,000)	40,000	
113	1	10022210	60115	Increase Fire salary budget for PPL costs	25,912,990	130,000	26,042,990	
114	1	10022210	61550	Increase Fire benefits budget for PPL costs	1,979,946	30,000	2,009,946	
115								
116					TOTAL:	28,092,936	-	28,092,936
117								
118	<i>Update operating budgets in City Council</i>							
119								
120	1	10010100	60105	Reduce budget to for transfer to Innovation-Tech	798,378	(85,000)	713,378	
121	1	10010100	79230	Transfer to Innovation-Tech	-	85,000	85,000	
122								
123					TOTAL:	798,378	-	798,378
124								
125	<i>Update operating budgets in OTC Marketing Budget</i>							
126								
127	1	10016400	60140	FULL TIME APPOINTED	101,198	(8,323)	92,875	
128	1	10016400	61110	PERA COORDINATED PENSION	7,554	(624)	6,930	
129	1	10016400	61005	SOCIAL SECURITY	6,245	(516)	5,729	
130	1	10016400	61010	MEDICARE REGULAR	1,375	(121)	1,254	
131	1	10016400	61550	INDIRECT FRINGES	5,036	(416)	4,620	
132	1	10016400	63160	GENERAL PROFESSIONAL SERVICES	-	10,000	10,000	
133								
134					TOTAL:	121,408	-	121,408
135								
136	<i>Update operating budgets in OTC for Public Works consulting expenses</i>							
137								
138	1	10016100	63160	Increase budget for consulting services	674,830	6,300	681,130	
139								
140					TOTAL:	674,830	6,300	681,130
141								
142	<i>Shift General Fund debt payments to sales tax</i>							
143								
144	1	10017530	79215	Reduce public safety fleet debt service transfer	1,040,377	(1,040,377)	-	
145	1	10031301	79215	Reduce Ayd Mill debt service transfer	204,410	(204,410)	-	
146								
147					TOTAL:	1,244,787	(1,244,787)	-
148								
149								
150					General Fund TOTAL:	55,217,794	4,542,950	59,760,744
151								

Financing Changes

GL Annual Budget					CURRENT		AMENDED	
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET	
157	<i>Reflect increased sales tax revenue projections</i>							
158								
159	1	28511100	40605	Increased sales tax revenue	(18,000,000)	(4,500,000)	(22,500,000)	
160	1	300952019A	56225	Transfer from sales tax fund	(17,500,000)	(5,000,000)	(22,500,000)	
161	1	28551200	56230	Transfer from debt fund to Neighborhood STAR	(4,659,756)	(2,105,092)	(6,764,848)	
162	1	28551300	56230	Transfer from debt fund to Cultural STAR	(1,938,727)	(450,000)	(2,388,727)	
163	1	28551400	56230	Transfer from debt fund to Econ Dev STAR	(1,893,479)	(1,944,908)	(3,838,387)	
164								
165					TOTAL:	(43,991,962)	(14,000,000)	(57,991,962)
166								

167	<i>Update debt budgets to reflect sales tax funding and additional excess debt funds</i>							
168								
169	1	300989000	59910	Excess debt service	-	(1,000,000)	(1,000,000)	
170	1	30013190	56235	Transfer from Capital Project Fund	-	(2,785,534)	(2,785,534)	
171	1	30013190	56235	Transfer from Capital Project Fund	-	(1,027,873)	(1,027,873)	
172	1	300912020F	56220	Ayd Mill	(204,410)	204,410	204,410	
173	1	300912020F	56225	Ayd Mill	-	(204,410)	(204,410)	
174	1	300962019D	56220	Public Safety Fleet	(899,627)	899,627	-	
175	1	300962019D	56225	Public Safety Fleet	-	(899,627)	(899,627)	
176	1	300902020A	56220	Public Safety Fleet	(26,080)	26,080	-	
177	1	300902020A	56225	Public Safety Fleet	-	(26,080)	(26,080)	
178								
179					TOTAL:	(1,130,117)	(4,813,407)	(5,739,114)
180								
181	<i>Update Street Maintenance fund to reflect decreased revenue and funding from sales tax and debt funds</i>							
182								
183	1	23031552	47520	Street Repair	(3,026,861)	2,168,767	(858,094)	
184	1	23031552	56225	Transfer from STAR	(3,332,391)	(1,919,883)	(5,252,274)	
185	1	23031552	56230	Transfer from debt fund - contingency	-	(248,884)	(248,884)	
186	1	23031553	47525	Street Cleaning	(4,460,172)	1,027,873	(3,432,299)	
187	1	23031553	56230	Transfer from debt fund - old bond proceeds	-	(1,027,873)	(1,027,873)	
188								
189					TOTAL:	(10,819,424)	-	(10,819,424)
190	<i>Update operating budgets in Central Service Fund - Innovation-Technology AU</i>							
191								
192	1	71017505	56220	Transfer from General Fund for City Council	-	(85,000)	(85,000)	
193								
194					TOTAL:	-	(85,000)	(85,000)
195								
196	<i>Update workers compensation budgets to reflect increased WCRA reimbursement and additional workers compensation costs</i>							
197								
198	1	71014200	55705	WCRA reimbursement	(350,000)	(3,106,720)	(3,456,720)	
199	1	71014200	59950	Contribution to fund equity	-	2,000,000	2,000,000	
200								
201					TOTAL:	(350,000)	(1,106,720)	(1,456,720)
202								
203								
204					Special Fund TOTAL:	(56,291,503)	(20,005,127)	(76,092,220)
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206	Spending Changes							
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212	<i>Reflect increased sales tax revenue projections</i>							
213	1	28511100	79215	Transfer to debt fund	18,000,000	4,500,000	22,500,000	
214	1	300952019A	79210	Transfer to sales tax fund	11,283,498	5,000,000	16,283,498	
215								
216					TOTAL:	29,283,498	9,500,000	38,783,498
217								
218	<i>Update debt budgets to reflect sales tax funding and additional excess debt funds</i>							
219								
220	1	300989000	79205	Excess debt service	-	1,000,000	1,000,000	
221	1	30013190	79205	Randolph Bridge - Bond Proceeds	-	2,665,290	2,665,290	
222	1	30013190	79205	8-80 Bond Proceed Cancellation	-	120,244	120,244	
223	1	30013190	79210	Transfer old bond proceeds to special fund	-	1,027,873	1,027,873	
224								
225					TOTAL:	-	4,813,407	4,813,407
226								
227	<i>Update sales tax budgets to reflect increased Cultural STAR spending and transfers to the debt, street maintenance, and general funds</i>							
228								
229	1	28551200	79215	Transfer to debt from Neighborhood STAR	3,500,000	1,130,117	4,630,117	
230	1	28551200	79210	Transfer to Street Maintenance from Neighborhood STAR	-	974,975	974,975	
231	1	28551300	73220	Increase Cultural STAR spending	1,513,727	450,000	1,963,727	
232	1	28551400	79205	Transfer to General Fund from Econ Dev STAR	200,000	1,000,000	1,200,000	
233	1	28551400	79210	Transfer to Street Maintenance from Econ Dev STAR	-	944,908	944,908	
234								
235					TOTAL:	5,213,727	4,500,000	9,713,727
236								
237	<i>Update operating budgets in Central Service Fund - Innovation-Technology AU</i>							
238								
239	1	71017505	63105	Spending on audit (to be carried forward)	85,000	85,000	170,000	
240								
241					TOTAL:	85,000	85,000	170,000
242								
243	<i>Update workers' compensation budgets to reflect increased WCRA reimbursement and additional workers' compensation costs</i>							
244								
245	1	71014200	61820	Temporary total disability	-	1,106,720	1,106,720	
246								
247					TOTAL:	-	1,106,720	1,106,720
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249								
250					Special Fund TOTAL:	34,582,225	20,005,127	54,587,352
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ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

Complete this section for Grants, Capital, Capital Bond Proceeds, STAR, TIF, and HRA amendments.

Spending Changes

Canceling old bond proceeds to pay debt service

Life to Date Activity Budget				CURRENT	CHANGES	AMENDED
Activity Group	Activity	Account Category	Description	BUDGET		BUDGET
C-FMSCAP	C179T12200000	71405	Contingency	248,884	(248,884)	-
C-FMSCAP	C202I30423044	76105	Randolph Bridge - Bond Proceeds Cancellation	2,916,000	(2,416,406)	499,594
TOTAL:				3,164,884	(2,665,290)	499,594

Financing Changes

Canceling old bond proceeds to pay debt service

Life to Date Activity Budget				CURRENT	CHANGES	AMENDED
Activity Group	Activity	Account Category	Description	BUDGET		BUDGET
C-FMSCAP	C179T12200000	56017	INTRA FUND IN 2017 BOND DRAW	(248,884)	248,884	-
C-FMSCAP	C202I30423044	56012	Randolph Bridge - Bond Proceeds Cancellation	(444,582)	433,449	(11,133)
C-FMSCAP	C202I30423044	56016	Randolph Bridge - Bond Proceeds Cancellation	(212,916)	210,416	(2,500)
C-FMSCAP	C202I30423044	56017	Randolph Bridge - Bond Proceeds Cancellation	(83,675)	83,675	-
C-FMSCAP	C202I30423044	56018	Randolph Bridge - Bond Proceeds Cancellation	(250,000)	250,000	-
C-FMSCAP	C202I30423044	56019	Randolph Bridge - Bond Proceeds Cancellation	(250,000)	250,000	-
C-FMSCAP	C202I30423044	56020	Randolph Bridge - Bond Proceeds Cancellation	(200,000)	200,000	-
C-FMSCAP	C202I30423044	56021	Randolph Bridge - Bond Proceeds Cancellation	(1,000,000)	988,867	(11,133)
TOTAL:				(2,690,057)	2,665,290	(24,767)

Financing Changes

Canceling old bond proceeds to pay debt service

Life to Date Activity Budget				CURRENT	CHANGES	AMENDED
Activity Group	Activity	Account Category	Description	BUDGET		BUDGET
C-FMSCAP	602012A	54505	INTEREST INTERNAL POOL	-	(329,186)	(329,186)
C-FMSCAP	602012A	57205	PREMIUM ON BOND ISSUED HISTORY	-	(104,263)	(104,263)
TOTAL:				-	(433,449)	(433,449)

Spending Changes

Canceling old bond proceeds to pay debt service

Life to Date Activity Budget				CURRENT	CHANGES	AMENDED
Activity Group	Activity	Account Category	Description	BUDGET		BUDGET
B-CAPITAL	602012A	79215	Randolph Bridge - Bond Proceeds Cancellation	-	433,449	433,449
B-CAPITAL	602016A	79110	Randolph Bridge - Bond Proceeds Cancellation	11,013,342	(210,416)	10,802,926
B-CAPITAL	602016A	79215	Randolph Bridge - Bond Proceeds Cancellation	205,790	210,416	416,206
B-CAPITAL	602017A	79110	Randolph Bridge - Bond Proceeds Cancellation	10,997,613	(83,675)	10,913,938
B-CAPITAL	602017A	79215	Randolph Bridge - Bond Proceeds Cancellation	112,867	83,675	196,542
B-CAPITAL	602018A	79110	Randolph Bridge - Bond Proceeds Cancellation	11,122,978	(250,000)	10,872,978
B-CAPITAL	602018A	79215	Randolph Bridge - Bond Proceeds Cancellation	228,596	250,000	478,596
B-CAPITAL	602019D	79110	Randolph Bridge - Bond Proceeds Cancellation	11,445,847	(250,000)	11,195,847
B-CAPITAL	602019D	79215	Randolph Bridge - Bond Proceeds Cancellation	56,708	250,000	306,708
B-CAPITAL	602020A	79110	Randolph Bridge - Bond Proceeds Cancellation	8,616,909.00	(200,000)	(200,000)
B-CAPITAL	602020A	79215	Randolph Bridge - Bond Proceeds Cancellation	79,968	200,000	279,968
B-CAPITAL	602021A	79110	Randolph Bridge - Bond Proceeds Cancellation	11,371,000	(988,867)	10,382,133
B-CAPITAL	602021A	79215	Randolph Bridge - Bond Proceeds Cancellation	12,431,351	988,867	13,420,218
TOTAL:				69,066,060	433,449	69,499,509

Financing Changes

Closing out old bond proceed accounts

Life to Date Activity Budget				CURRENT	CHANGES	AMENDED
Activity Group	Activity	Account Category	Description	BUDGET		BUDGET
B-CAPITAL	602014A	54505	INTEREST INTERNAL POOL	(671,192)	-	(671,192)
B-CAPITAL	602014A	57115	GO Bond Issued	(9,840,000)	-	(9,840,000)
B-CAPITAL	602014A	57210	Premium GO Bond Issued	(1,159,636)	-	(1,159,636)
B-CAPITAL	602014A	57120	GO Bond Issued	(4,815,000)	-	(4,815,000)
B-CAPITAL	602014A	57215	Premium GO Bond Issued	(171,502)	-	(171,502)
B-CAPITAL	602015A	54505	Interest Earnings	(205,417)	-	(205,417)
B-CAPITAL	602015A	56115	INTRA FUND IN TRANSFER	(82,754)	-	(82,754)
B-CAPITAL	602015A	57115	GO Bond Issued	(10,000,000)	-	(10,000,000)
B-CAPITAL	602015A	57210	Premium GO Bond Issued	(967,586)	-	(967,586)
B-CAPITAL	602015A	57120	Refunding GO Bond Issued	(1,475,000)	-	(1,475,000)
B-CAPITAL	602015A	57210	Premium GO Bond Issued	(63,009)	-	(63,009)
B-CAPITAL	602016A	54505	Interest Earnings	-	(429,719)	(429,719)
B-CAPITAL	602016A	57115	GO Bond Issued	(10,255,000)	-	(10,255,000)
B-CAPITAL	602016A	57210	Premium GO Bond Issued	(964,132)	-	(964,132)
B-CAPITAL	602017A	54505	INTRA FUND IN TRANSFER	(76,532)	-	(76,532)
B-CAPITAL	602017A	57115	GO Bond Issued	(9,960,000)	-	(9,960,000)
B-CAPITAL	602017A	57210	Premium GO Bond Issued	(1,150,300)	-	(1,150,300)
B-CAPITAL	602018A	54505	Interest Earnings	-	(351,196)	(351,196)
B-CAPITAL	602018A	57115	GO Bond Issued	(10,280,000)	-	(10,280,000)
B-CAPITAL	602018A	57210	Premium GO Bond Issued	(1,071,574)	-	(1,071,574)
TOTAL:				(63,208,634)	(780,915)	(63,989,549)

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341 **Spending Changes**

342 *Closing out old bond proceed accounts*

343 **Life to Date Activity Budget**

Activity Group	Activity	Account Category	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET	
344							
345							
346	B-CAPITAL	602014A	68180	Investment Service	65,000	-	65,000
347	B-CAPITAL	602014A	78901	COST OF ISSUANCE	110,926	-	110,926
348	B-CAPITAL	602014A	79115	Intra Fund Out Transfer	82,754	(82,754)	-
349	B-CAPITAL	602014A	79215	TRANSFER TO DEBT SERVICE FUND	6,533,490	79,469	6,612,959
350	B-CAPITAL	602014A	79110	INTRA FUND OUT BOND DRAW	9,865,160	3,285	9,868,445
351	B-CAPITAL	602015A	68180	Investment Service	20,359	-	20,359
352	B-CAPITAL	602015A	78901	COST OF ISSUANCE	133,788	-	133,788
353	B-CAPITAL	602015A	79110	INTRA FUND OUT BOND DRAW	11,091,178	21,605	11,112,783
354	B-CAPITAL	602015A	79215	TRANSFER TO DEBT SERVICE FUND	1,548,441	(21,605)	1,526,836
355	B-CAPITAL	602016A	68180	Investment Service	-	39,529	39,529
356	B-CAPITAL	602016A	79110	INTRA FUND OUT BOND DRAW	11,013,342	(166,426)	10,846,916
357	B-CAPITAL	602016A	79115	Intra Fund Out Transfer	-	32,154	32,154
358	B-CAPITAL	602016A	79215	TRANSFER TO DEBT SERVICE FUND	205,790	524,462	730,252
359	B-CAPITAL	602017A	68180	Investment Service	39,332	5,793	45,125
360	B-CAPITAL	602017A	79110	INTRA FUND OUT BOND DRAW	10,997,613	(324,195)	10,673,418
361	B-CAPITAL	602017A	79115	Intra Fund Out Transfer	37,200	(10,200)	27,000
362	B-CAPITAL	602017A	79215	TRANSFER TO DEBT SERVICE FUND	112,687	328,602	441,289
363	B-CAPITAL	602018A	68180	Investment Service	-	35,335	35,335
364	B-CAPITAL	602018A	79110	INTRA FUND OUT BOND DRAW	11,122,978	-	11,122,978
365	B-CAPITAL	602018A	79115	Intra Fund Transfer Out	-	281,672	281,672
366	B-CAPITAL	602018A	79215	TRANSFER TO DEBT SERVICE FUND	228,596	34,189	262,785
367							
368				TOTAL:	63,208,634	780,915	63,989,549

370 **Financing Changes**

371 *Closing out old bond proceed accounts*

372 **Life to Date Activity Budget**

Activity Group	Activity	Account Category	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET	
373							
374							
375	B-CAPITAL	652014F	54505	INTEREST INTERNAL POOL	(150,000)	(29,071)	(179,071)
376	B-CAPITAL	652014F	56115	Intra Fund In Transfer	-	(12,836)	(12,836)
377	B-CAPITAL	652014F	57130	REVENUE BOND ISSUED	(8,070,000)	-	(8,070,000)
378	B-CAPITAL	652014F	57225	PREMIUM REVENUE BOND ISSUED	(34,782)	-	(34,782)
379	B-CAPITAL	652014G	54505	INTEREST INTERNAL POOL	-	(1,130,768)	(1,130,768)
380	B-CAPITAL	652014G	57130	REVENUE BOND ISSUED	(28,195,000)	-	(28,195,000)
381	B-CAPITAL	652014G	57225	PREMIUM REVENUE BOND ISSUED	(4,143,063)	-	(4,143,063)
382							
383				TOTAL:	(40,592,845)	(1,172,675)	(41,765,520)

386 **Spending Changes**

387 *Closing out old bond proceed accounts*

388 **Life to Date Activity Budget**

Activity Group	Activity	Account Category	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET	
389							
390							
391	B-CAPITAL	652014F	68180	Investment Service	-	17,427	17,427
392	B-CAPITAL	652014F	78901	COST OF ISSUANCE RATING	101,753	(1,597)	100,156
393	B-CAPITAL	652014F	79110	INTRA FUND OUT BOND DRAW	8,000,000	(7,931,458)	68,542
394	B-CAPITAL	652014F	79210	TRANSFER TO SPEC REVENUE FUND	150,000	7,960,000	8,110,000
395	B-CAPITAL	652014F	79215	TRANSFER TO DEBT SERVICE FUND	-	564	564
396	B-CAPITAL	652014G	68180	Investment Service	-	109,353	109,353
397	B-CAPITAL	652014G	78901	COST OF ISSUANCE RATING	340,542	1,583	342,125
398	B-CAPITAL	652014G	79110	INTRA FUND OUT BOND DRAW	32,000,000	(2,460,287)	29,539,713
399	B-CAPITAL	652014G	79115	Intra Fund Out Transfer	-	1,800,000	1,800,000
400	B-CAPITAL	652014G	79215	TRANSFER TO DEBT SERVICE FUND	550	427,090	427,640
401	B-CAPITAL	652014G	79210	TRANSFER TO SPEC REVENUE FUND	-	1,250,000	1,250,000
402							
403				TOTAL:	40,592,845	1,172,675	41,765,520