

City of Saint Paul Financial Analysis

| | | |
|----|---|--|
| 1 | File ID Number: | RES PH 17-84 |
| 2 | | |
| 3 | Budget Affected: | Operating Budget Multiple Departments Multiple Funds |
| 4 | | |
| 5 | Total Amount of Transaction: | \$ 30,738,033.00 |
| 6 | | |
| 7 | Funding Source: | |
| 8 | | |
| 9 | Appropriation already included in budget? | No |
| 10 | | |
| 11 | Charter Citation: | 10.7.1 and 10.7.4 |
| 12 | | |

Fiscal Analysis

Resolution completes the following budget actions:

- **General Fund Contingency:** shifts items held in general fund contingency into the 2017 ROW program budget.
- **STAR Balances for ROW Capital:** transfers STAR funding to support eligible capital expenditures in the ROW program (sidewalks, mill and overlay, and trees).
- **Capital Contingency:** shift items held in capital budget contingency into the 2017 ROW program budget.
- **Unspent Street Bond Balances:** transferred to the debt fund to pay debt service, freeing up unrestricted fund balance.
- **Public Works Fund Balances:** transferring fund balance from 3 PW special funds into the 2017 ROW program budget.
- **Right-of-Way Maintenance Fund:** shift contingency, one-time revenue sources into ROW program, and scale back bridge and EAB services.
- **Public Safety Fleet Funds:** eliminate contingency in public safety fleet special fund budgets.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

GENERAL FUND CONTINGENCY

| Spending Changes - General Fund Contingency | | | | | CURRENT | | AMENDED |
|--|-----------------------|---------|--------------------------------------|------------|---------------------|--------------------|---------------------|
| <i>Transferring GF contingency items to ROW fund for 2017 street maintenance program</i> | | | | | BUDGET | CHANGES | BUDGET |
| Company | Fund-Dept-Cost Center | Account | Description | | | | |
| 1 | 10017530 | 74105 | Public Safety Fleet Contingency | 556,326.00 | (556,326.00) | - | |
| 1 | 10017500 | 74105 | Build Out Costs Contingency | 500,000.00 | (500,000.00) | - | |
| 1 | 10022100 | 74105 | Health and Wellness Contingency | 200,000.00 | (200,000.00) | - | |
| 1 | 10022100 | 74105 | Firefighter Test Contingency - Fire | 250,000.00 | (250,000.00) | - | |
| 1 | 10014100 | 74105 | Firefighter Test Contingency - HR | 260,813.00 | (260,813.00) | - | |
| 1 | 10014100 | 74105 | Recruitment Contingency | 55,000.00 | (55,000.00) | - | |
| 1 | 10014100 | 74105 | Recruiter Position Contingency | 85,000.00 | (85,000.00) | - | |
| 1 | 10041408 | 74105 | EAB City Parks Contingency | 571,155.00 | (571,155.00) | - | |
| 1 | 10041502 | 74105 | Rec Programming Contingency | 91,833.00 | (91,833.00) | - | |
| 1 | 10041105 | 74105 | Parks Maintenance Contingency | 635,000.00 | (635,000.00) | - | |
| 1 | 10023100 | 74105 | Pedestrian Safety Contingency | 50,000.00 | (50,000.00) | - | |
| 1 | 10023300 | 74105 | Civilian Outreach Contingency | 76,104.00 | (76,104.00) | - | |
| 1 | 10023400 | 74105 | Community Ambassadors Contingency | 50,000.00 | (50,000.00) | - | |
| 1 | 10023400 | 74105 | Facility Operating Costs Contingency | 200,000.00 | (200,000.00) | - | |
| 1 | 10031300 | 74105 | Parking Meters Contingency | 621,000.00 | (621,000.00) | - | |
| 1 | 10031201 | 74105 | AVL Contingency | 200,000.00 | (200,000.00) | - | |
| 1 | 10017500 | 79210 | Transfer to Special Revenue Fund | - | 4,344,231.00 | 4,344,231.00 | |
| TOTAL: | | | | | 4,402,231.00 | (58,000.00) | 4,344,231.00 |

| Revenue Changes - General Fund | | | | | CURRENT | | AMENDED |
|---|-----------------------|---------|-------------------------|-------------|--------------------|------------------|----------|
| <i>Eliminating GF revenue associated with Firefighter test application fees</i> | | | | | BUDGET | CHANGES | BUDGET |
| Company | Fund-Dept-Cost Center | Account | Description | | | | |
| 1 | 10014100 | 50125 | FF Test Application Fee | (58,000.00) | 58,000.00 | - | |
| TOTAL: | | | | | (58,000.00) | 58,000.00 | - |

STAR BALANCES FOR ROW CAPITAL

| Spending Changes - STAR Fund | | | | | CURRENT | | AMENDED |
|--|-----------------------|---------|----------------------------------|--------------|---------------------|--------------|---------------------|
| <i>Transferring STAR balances to eligible capital expenses in the Street Maintenance Program</i> | | | | | BUDGET | CHANGES | BUDGET |
| Company | Fund-Dept-Cost Center | Account | Description | | | | |
| 1 | 28551200 | 74105 | Neighborhood STAR contingency | 300,000.00 | (300,000.00) | - | |
| 1 | 28551200 | 74105 | Year-round STAR contingency | 400,000.00 | (400,000.00) | - | |
| 1 | 28551200 | 74105 | 8-80 continuation contingency | 1,066,611.00 | (1,066,611.00) | - | |
| 1 | 28551200 | 79210 | Transfer to Special Revenue Fund | - | 1,766,611.00 | 1,766,611.00 | |
| TOTAL: | | | | | 1,766,611.00 | - | 1,766,611.00 |

| | | | | | | | | |
|-----|---|------------------------------|----------------|---------------------------------------|-----------------|-----------------|-----------------|-----------------|
| 76 | Financing Changes - STAR Fund | | | | | | | |
| 77 | <i>No financing changes for STAR fund</i> | | | | | | | |
| 78 | GL Annual Budget | | | | CURRENT | | AMENDED | |
| 79 | Company | Fund-Dept-Cost Center | Account | Description | BUDGET | CHANGES | BUDGET | |
| 80 | | | | | | | | |
| 81 | 1 | 28551200 | | No Changes | | | - | |
| 82 | | | | | TOTAL: | - | - | |
| 83 | CAPITAL BUDGET CONTINGENCY | | | | | | | |
| 84 | Spending Changes - Capital Budget | | | | | | | |
| 85 | <i>Transferring capital contingency items to ROW fund for 2017 street maintenance program</i> | | | | | | | |
| 86 | GL Annual Budget | | | | CURRENT | | AMENDED | |
| 87 | Company | Fund-Dept-Cost Center | Account | Description | BUDGET | CHANGES | BUDGET | |
| 88 | | | | | | | | |
| 89 | 1 | 40041910 | 74105 | Parks capital maintenance contingency | 1,500,000.00 | (1,500,000.00) | - | |
| 90 | | | | | TOTAL: | 1,500,000.00 | (1,500,000.00) | |
| 91 | | | | | | | | |
| 92 | Financing Changes - Capital Budget | | | | | | | |
| 93 | <i>Transferring capital contingency items to ROW fund for 2017 street maintenance program</i> | | | | | | | |
| 94 | GL Annual Budget | | | | CURRENT | | AMENDED | |
| 95 | Company | Fund-Dept-Cost Center | Account | Description | BUDGET | CHANGES | BUDGET | |
| 96 | | | | | | | | |
| 97 | 1 | 40041910 | 56110 | Parks capital maintenance contingency | (1,500,000.00) | 1,500,000.00 | - | |
| 98 | | | | | TOTAL: | (1,500,000.00) | 1,500,000.00 | |
| 99 | STREET BOND BALANCES | | | | | | | |
| 100 | Spending Changes - Street Bond Balances | | | | | | | |
| 101 | <i>Transferring street bond balances to the debt service fund</i> | | | | | | | |
| 102 | GL Annual Budget | | | | CURRENT | | AMENDED | |
| 103 | Company | Fund-Dept-Cost Center | Account | Description | BUDGET | CHANGES | BUDGET | |
| 104 | | | | | | | | |
| 105 | 1 | 40017900 | 74105 | SIB balances | 3,206,984.00 | (2,009,861.00) | 1,197,123.00 | |
| 106 | 1 | 400612012B | 78901 | Debt Issuance Costs | 187,000.00 | - | 187,000.00 | |
| 107 | 1 | 400612012B | 79299 | Operating Transfer Out | 9,811,682.00 | (9,861.00) | 9,801,821.00 | |
| 108 | 1 | 400612012B | 79215 | Transfer to Debt Service | | 9,861.00 | 9,861.00 | |
| 109 | 1 | 400612013C | 78901 | Debt Issuance Costs | 187,000.00 | - | 187,000.00 | |
| 110 | 1 | 400612013C | 79299 | Operating Transfer Out | 12,713,000.00 | (2,000,000.00) | 10,713,000.00 | |
| 111 | 1 | 400612013C | 79215 | Transfer to Debt Service | | 2,000,000.00 | 2,000,000.00 | |
| 112 | | | | | TOTAL: | 26,105,666.00 | (2,009,861.00) | 24,095,805.00 |
| 113 | | | | | | | | |
| 114 | Financing Changes - Street Bond Balances | | | | | | | |
| 115 | <i>Transferring street bond balances to the debt service fund</i> | | | | | | | |
| 116 | GL Annual Budget | | | | CURRENT | | AMENDED | |
| 117 | Company | Fund-Dept-Cost Center | Account | Description | BUDGET | CHANGES | BUDGET | |
| 118 | | | | | | | | |
| 119 | 1 | 40017900 | 56110 | Intra Fund In Bond Draw | (3,206,984.00) | 2,009,861.00 | (1,197,123.00) | |
| 120 | 1 | 400612012B | XXXXX | No changes | (9,998,682.00) | - | (9,998,682.00) | |
| 121 | 1 | 400612013C | XXXXX | No changes | (12,900,000.00) | - | (12,900,000.00) | |
| 122 | | | | | TOTAL: | (26,105,666.00) | 2,009,861.00 | (24,095,805.00) |
| 123 | Spending Changes - Debt Fund | | | | | | | |
| 124 | <i>Transferring unrestricted fund balance to the ROW program</i> | | | | | | | |
| 125 | GL Annual Budget | | | | CURRENT | | AMENDED | |
| 126 | Company | Fund-Dept-Cost Center | Account | Description | BUDGET | CHANGES | BUDGET | |
| 127 | | | | | | | | |
| 128 | 1 | 30013190 | 79210 | Transfer to Special Revenue Fund | - | 2,009,861.00 | 2,009,861.00 | |
| 129 | | | | | TOTAL: | - | 2,009,861.00 | |
| 130 | | | | | | | | |
| 131 | Financing Changes - Debt Fund | | | | | | | |
| 132 | <i>Transferring unrestricted fund balance to the ROW program</i> | | | | | | | |
| 133 | GL Annual Budget | | | | CURRENT | | AMENDED | |
| 134 | Company | Fund-Dept-Cost Center | Account | Description | BUDGET | CHANGES | BUDGET | |
| 135 | | | | | | | | |
| 136 | 1 | 30013190 | 56235 | Transfer from Capital Project Fund | - | (2,009,861.00) | (2,009,861.00) | |
| 137 | 1 | 30013190 | 59950 | Contribution to Fund Equity | - | 2,009,861.00 | 2,009,861.00 | |
| 138 | 1 | 30013190 | 59910 | Use of Fund Equity | - | (2,009,861.00) | (2,009,861.00) | |
| 139 | | | | | TOTAL: | - | (2,009,861.00) | |
| 140 | PUBLIC WORKS FUND BALANCES | | | | | | | |
| 141 | Spending Changes - Public Works Admin Fund | | | | | | | |
| 142 | <i>Transferring fund balance from the PW Admin fund to the ROW program</i> | | | | | | | |
| 143 | GL Annual Budget | | | | CURRENT | | AMENDED | |
| 144 | Company | Fund-Dept-Cost Center | Account | Description | BUDGET | CHANGES | BUDGET | |
| 145 | | | | | | | | |
| 146 | 1 | 73031102 | 79210 | Transfer to Special Revenue Fund | - | 200,000.00 | 200,000.00 | |
| 147 | | | | | TOTAL: | - | 200,000.00 | |
| 148 | | | | | | | | |
| 149 | Financing Changes - Public Works Admin Fund | | | | | | | |
| 150 | <i>Transferring fund balance from the PW Admin fund to the ROW program</i> | | | | | | | |
| 151 | GL Annual Budget | | | | CURRENT | | AMENDED | |
| 152 | Company | Fund-Dept-Cost Center | Account | Description | BUDGET | CHANGES | BUDGET | |

| | | | | | | | | |
|-----|---|----------|-------|--------------------|---|--------------|--------------|--|
| 153 | | | | | | | | |
| 154 | 1 | 73031102 | 59910 | Use of Fund Equity | - | (200,000.00) | (200,000.00) | |
| 155 | | | | TOTAL: | - | (200,000.00) | (200,000.00) | |

156 **Spending Changes - Public Works Traffic Warehouse Fund**

157 *Transferring fund balance from the Traffic Warehouse fund to the ROW program*

| GL Annual Budget | | | | CURRENT | CHANGES | AMENDED | |
|------------------|-----------------------|----------|-------------|----------------------------------|---------|------------|------------|
| Company | Fund-Dept-Cost Center | Account | Description | BUDGET | | BUDGET | |
| 161 | 1 | 73431200 | 79210 | Transfer to Special Revenue Fund | - | 300,000.00 | 300,000.00 |
| 162 | | | | TOTAL: | - | 300,000.00 | 300,000.00 |

164 **Financing Changes - Public Works Traffic Warehouse Fund**

165 *Transferring fund balance from the Traffic Warehouse fund to the ROW program*

| GL Annual Budget | | | | CURRENT | CHANGES | AMENDED | |
|------------------|-----------------------|----------|-------------|--------------------|---------|--------------|--------------|
| Company | Fund-Dept-Cost Center | Account | Description | BUDGET | | BUDGET | |
| 169 | 1 | 73431200 | 59910 | Use of Fund Equity | - | (300,000.00) | (300,000.00) |
| 170 | | | | TOTAL: | - | (300,000.00) | (300,000.00) |

171 **Spending Changes - Public Works Asphalt Plant Fund**

172 *Transferring fund balance from the Asphalt Plant fund to the ROW program*

| GL Annual Budget | | | | CURRENT | CHANGES | AMENDED | |
|------------------|-----------------------|----------|-------------|----------------------------------|---------|------------|------------|
| Company | Fund-Dept-Cost Center | Account | Description | BUDGET | | BUDGET | |
| 176 | 1 | 73331500 | 79210 | Transfer to Special Revenue Fund | - | 251,503.00 | 251,503.00 |
| 177 | | | | TOTAL: | - | 251,503.00 | 251,503.00 |

179 **Financing Changes - Public Works Asphalt Plant Fund**

180 *Transferring fund balance from the Asphalt Plant fund to the ROW program*

| GL Annual Budget | | | | CURRENT | CHANGES | AMENDED | |
|------------------|-----------------------|----------|-------------|--------------------|--------------|--------------|--------------|
| Company | Fund-Dept-Cost Center | Account | Description | BUDGET | | BUDGET | |
| 184 | 1 | 73331500 | 59910 | Use of Fund Equity | (615,000.00) | (251,503.00) | (866,503.00) |
| 185 | | | | TOTAL: | (615,000.00) | (251,503.00) | (866,503.00) |

186 **RIGHT-OF-WAY MAINTENANCE FUND**

188 **Spending Changes - Right-of-Way Maintenance Fund**

189 *Reducing spending authority for bridge and EAB work held in contingency*

| GL Annual Budget | | | | CURRENT | CHANGES | AMENDED | |
|------------------|-----------------------|---------------------|------------------|--------------------------------|-----------------------|-----------------------|-----------------------|
| Company | Fund-Dept-Cost Center | Account | Description | BUDGET | | BUDGET | |
| 194 | 1 | 23031510 | 74105 | Bridge maintenance contingency | 200,000.00 | (200,000.00) | - |
| 195 | 1 | 23041401 | 74105 | EAB contingency | 892,424.00 | (892,424.00) | - |
| 196 | 1 | 23031500 | 74105 | Sidewalks contingency | 499,000.00 | (499,000.00) | - |
| 197 | 4 | 23031500 | 79220 | Sidewalks | 500,000.00 | 499,000.00 | 999,000.00 |
| 198 | 1 | 23031500 | 79220 | Sidewalks | 500,000.00 | - | 500,000.00 |
| 199 | 1 | 23031522 | 74105 | Mill and Overlay contingency | 1,430,000.00 | (1,430,000.00) | - |
| 200 | 1 | 23031522 | 64735 | Mill and Overlay | - | 149,800.00 | 149,800.00 |
| 201 | 1 | 23031522 | 68165 | Mill and Overlay | 1,357,734.00 | 130,200.00 | 1,487,934.00 |
| 202 | 1 | 23031522 | 71105 | Mill and Overlay | 13,836.00 | 5,000.00 | 18,836.00 |
| 203 | 1 | 23031522 | 71615 | Mill and Overlay | 100,000.00 | 300,000.00 | 400,000.00 |
| 204 | 1 | 23031522 | 72255 | Mill and Overlay | 10,979.00 | 9,000.00 | 19,979.00 |
| 205 | 1 | 23031522 | 72315 | Mill and Overlay | 12,000.00 | 3,000.00 | 15,000.00 |
| 206 | 1 | 23031522 | 72715 | Mill and Overlay | 2,000.00 | 8,000.00 | 10,000.00 |
| 207 | 1 | 23031522 | 72720 | Mill and Overlay | 73,022.00 | 690,000.00 | 763,022.00 |
| 208 | 1 | 23031522 | 60835 | Mill and Overlay | (112,750.00) | 112,750.00 | - |
| 209 | 1 | 23031522 | 61005 | Mill and Overlay | 120,975.00 | 6,990.00 | 127,965.00 |
| 210 | 1 | 23031522 | 61010 | Mill and Overlay | 28,292.00 | 1,635.00 | 29,927.00 |
| 211 | 1 | 23031522 | 61110 | Mill and Overlay | 145,776.00 | 8,456.00 | 154,232.00 |
| 212 | 1 | 23031522 | 61550 | Mill and Overlay | 92,487.00 | 5,344.00 | 97,831.00 |
| 213 | 1 | 23031522 | 61210 | Mill and Overlay | 439,772.00 | (175.00) | 439,597.00 |
| 214 | | | | TOTAL: | 5,805,547.00 | (1,591,424.00) | 4,214,123.00 |

216 **Financing Changes - Right-of-Way Maintenance Fund**

217 *Adding one-time revenue sources, new fee revenue, and eliminating assessment revenues*

| GL Annual Budget | | | | CURRENT | CHANGES | AMENDED | |
|------------------|-----------------------|----------|-------------|-----------------|-----------------|---------------|---|
| Company | Fund-Dept-Cost Center | Account | Description | BUDGET | | BUDGET | |
| 222 | 1 | 23041400 | 54105 | ROW Assessments | (2,871,627.00) | 2,871,627.00 | - |
| 223 | 1 | 23041401 | 54105 | ROW Assessments | (1,970,648.00) | 1,970,648.00 | - |
| 224 | 1 | 23041402 | 54105 | ROW Assessments | (433,906.00) | 433,906.00 | - |
| 225 | 1 | 23041403 | 54105 | ROW Assessments | (295,645.00) | 295,645.00 | - |
| 226 | 1 | 23041404 | 54105 | ROW Assessments | (100,096.00) | 100,096.00 | - |
| 227 | 1 | 23031300 | 54105 | ROW Assessments | (194,389.00) | 194,389.00 | - |
| 228 | 1 | 23031301 | 54105 | ROW Assessments | (938,309.00) | 938,309.00 | - |
| 229 | 1 | 23031303 | 54105 | ROW Assessments | (4,465,874.00) | 4,465,874.00 | - |
| 230 | 1 | 23031500 | 54105 | ROW Assessments | (20,559,963.00) | 20,559,963.00 | - |

| | | | | | | | |
|-----|---|----------|-------|--------------------------------------|-----------------|-----------------|-----------------|
| 231 | 4 | 23031500 | 44590 | Service Revenues | - | (11,742,391.00) | (11,742,391.00) |
| 232 | 1 | 23031500 | 44590 | Service Revenues | - | (11,243,391.00) | (11,243,391.00) |
| 233 | 1 | 23031500 | 56220 | Transfer from General Fund | - | (4,344,231.00) | (4,344,231.00) |
| 234 | 1 | 23031500 | 56225 | Transfer from Library General Fund | - | (100,000.00) | (100,000.00) |
| 235 | 1 | 23031500 | 56235 | Transfer from STAR | - | (1,766,611.00) | (1,766,611.00) |
| 236 | 1 | 23031500 | 56240 | Transfer from HRA | - | (4,273,436.00) | (4,273,436.00) |
| 237 | 1 | 23031500 | 58101 | Sales proceeds | - | (750,000.00) | (750,000.00) |
| 238 | 1 | 23031500 | 56230 | Transfer from Debt Service Fund | - | (2,009,861.00) | (2,009,861.00) |
| 239 | 1 | 23031500 | 56205 | Transfer from Component Unit | - | (1,500,000.00) | (1,500,000.00) |
| 240 | 1 | 23031500 | 59910 | Use of fund equity | - | (3,500,000.00) | (3,500,000.00) |
| 241 | 1 | 23031500 | 56245 | Transfer from PW Admin fund | - | (200,000.00) | (200,000.00) |
| 242 | 1 | 23031500 | 56245 | Transfer from Traffic Warehouse fund | - | (300,000.00) | (300,000.00) |
| 243 | 1 | 23031500 | 56245 | Transfer from Asphalt fund | - | (251,503.00) | (251,503.00) |
| 244 | | | | TOTAL: | (31,830,457.00) | 1,591,424.00 | (30,239,033.00) |

PUBLIC SAFETY FLEET

Spending Changes - Public Safety Fleet

Reducing the contingency budgets in the public safety fleet special funds

| GL Annual Budget | | | | CURRENT | | AMENDED | |
|------------------|-----------------------|----------|-------------|--------------------------|------------|--------------|---|
| Company | Fund-Dept-Cost Center | Account | Description | BUDGET | CHANGES | BUDGET | |
| 251 | | | | | | | |
| 252 | | | | | | | |
| 253 | 1 | 22523414 | 74105 | Police Fleet Contingency | 264,153.00 | (264,153.00) | - |
| 254 | 1 | 22222155 | 74105 | Fire Fleet Contingency | 292,173.00 | (292,173.00) | - |
| 255 | | | | TOTAL: | 556,326.00 | (556,326.00) | - |

Financing Changes - STAR Fund

No financing changes for STAR fund

| GL Annual Budget | | | | CURRENT | | AMENDED | |
|------------------|-----------------------|----------|-------------|----------------------------|----------------|--------------|----------------|
| Company | Fund-Dept-Cost Center | Account | Description | BUDGET | CHANGES | BUDGET | |
| 259 | | | | | | | |
| 260 | | | | | | | |
| 261 | | | | | | | |
| 262 | 1 | 22523414 | 56220 | Transfer from General Fund | (556,226.00) | 556,226.00 | - |
| 263 | 1 | 22523414 | 57505 | Capital Lease | (804,316.00) | (292,173.00) | (1,096,489.00) |
| 264 | 1 | 22222155 | 57505 | Capital Lease | (1,986,061.00) | 292,173.00 | (1,693,888.00) |
| 265 | | | | TOTAL: | (3,346,603.00) | 556,226.00 | (2,790,377.00) |

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

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

CAPITAL BUDGET CONTINGENCY

Spending Changes - Capital Budget

Transferring capital contingency items to ROW fund for 2017 street maintenance program

| Life to Date Activity Budget | | | | CURRENT | | AMENDED | |
|------------------------------|----------|------------------|-------------|---------------------------------------|--------------|----------------|---|
| Activity Group | Activity | Account Category | Description | BUDGET | CHANGES | BUDGET | |
| 273 | | | | | | | |
| 274 | | | | | | | |
| 275 | | | | | | | |
| 276 | | | | | | | |
| 277 | C-FMSCAP | C173T14101096 | 74105 | Parks capital maintenance contingency | 1,500,000.00 | (1,500,000.00) | - |
| 278 | | | | TOTAL: | 1,500,000.00 | (1,500,000.00) | - |

Financing Changes - Capital Budget

Transferring capital contingency items to ROW fund for 2017 street maintenance program

| Life to Date Activity Budget | | | | CURRENT | | AMENDED | |
|------------------------------|----------|------------------|-------------|---------------------------------------|----------------|--------------|---|
| Activity Group | Activity | Account Category | Description | BUDGET | CHANGES | BUDGET | |
| 281 | | | | | | | |
| 282 | | | | | | | |
| 283 | | | | | | | |
| 284 | | | | | | | |
| 285 | C-FMSCAP | C173T14101096 | 56017 | Parks capital maintenance contingency | (1,500,000.00) | 1,500,000.00 | - |
| 286 | | | | TOTAL: | (1,500,000.00) | 1,500,000.00 | - |

STREET BOND BALANCES

Spending Changes - Street Bond Balances

Transferring street bond balances to the debt service fund

| Life to Date Activity Budget | | | | CURRENT | | AMENDED | |
|------------------------------|----------|------------------|-------------|--------------------------|---------------|----------------|---------------|
| Activity Group | Activity | Account Category | Description | BUDGET | CHANGES | BUDGET | |
| 291 | | | | | | | |
| 292 | | | | | | | |
| 293 | | | | | | | |
| 294 | | | | | | | |
| 295 | | | | | | | |
| 296 | C-FMSCAP | C140T11900000 | 74105 | SIB balances | 3,206,984.00 | (2,009,861.00) | 1,197,123.00 |
| 297 | C-FMSCAP | 612012B | 78901 | Debt Issuance Costs | 187,000.00 | - | 187,000.00 |
| 298 | C-FMSCAP | 612012B | 79299 | Operating Transfer Out | 9,811,682.00 | (9,861.00) | 9,801,821.00 |
| 299 | C-FMSCAP | 612012B | 79215 | Transfer to Debt Service | - | 9,861.00 | 9,861.00 |
| 300 | C-FMSCAP | 612013C | 78901 | Debt Issuance Costs | 187,000.00 | - | 187,000.00 |
| 301 | C-FMSCAP | 612013C | 79299 | Operating Transfer Out | 12,713,000.00 | (2,000,000.00) | 10,713,000.00 |
| 302 | C-FMSCAP | 612013C | 79215 | Transfer to Debt Service | - | 2,000,000.00 | 2,000,000.00 |
| 303 | | | | TOTAL: | 26,105,666.00 | (2,009,861.00) | 24,095,805.00 |

Financing Changes - Street Bond Balances

Transferring street bond balances to the debt service fund

| Life to Date Activity Budget | | | | CURRENT | | AMENDED |
|------------------------------|----------|------------------|-------------|---------|---------|---------|
| Activity Group | Activity | Account Category | Description | BUDGET | CHANGES | BUDGET |
| 307 | | | | | | |
| 308 | | | | | | |
| 309 | | | | | | |

| | | | | | | | |
|-----|----------|---------------|-------|-------------------------|-----------------|--------------|-----------------|
| 310 | C-FMSCAP | C140T11900000 | 56110 | Intra Fund In Bond Draw | (3,206,984.00) | 2,009,861.00 | (1,197,123.00) |
| 311 | C-FMSCAP | 612012B | XXXXX | No changes | (9,998,682.00) | - | (9,998,682.00) |
| 312 | C-FMSCAP | 612013C | XXXXX | No changes | (12,900,000.00) | - | (12,900,000.00) |
| | | | | | <hr/> | | |