

City Debt Service

Debt Service Funds

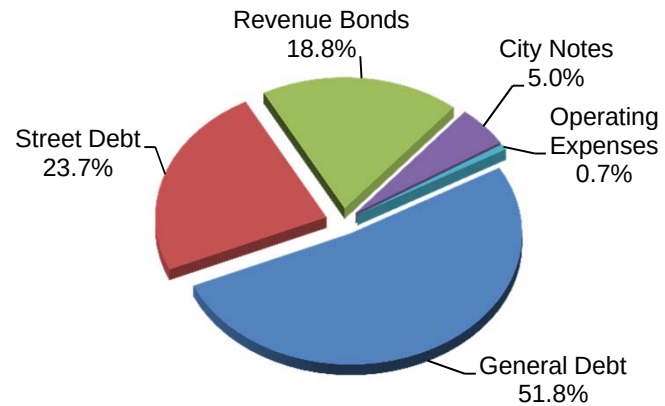
Debt Service Spending (By Major Account)			
Object	2011 Actual	2012 Adopted Budget	2013 Adopted Budget
Salaries	267,654	306,486	140,731
Fringes	75,558	89,452	55,847
Services	156,281	165,584	157,150
Materials and Supplies	8,289	18,170	18,170
Debt Service	51,043,667	59,176,957	57,682,740
Transfers and Other Spending	13,560,947	0	0
Total	65,112,396	59,756,648	58,054,638

Debt Service Financing (Revenue By Source)			
Source	2011 Actual	2012 Adopted Budget	2013 Adopted Budget
Use of Fund Balance	0	18,319,420	13,269,968
Taxes	9,787,732	12,779,514	13,130,055
Assessments	3,383,210	3,391,116	3,391,116
Fees, Sales and Services	176,750	80,000	50,000
Intergovernmental Revenue	700,289	686,814	683,846
Interest	2,262,252	659,000	645,000
Debt Financing	9,479,516	0	309,950
Transfers and Other Financing	37,680,776	23,840,784	26,574,705
Total	63,470,526	59,756,648	58,054,638

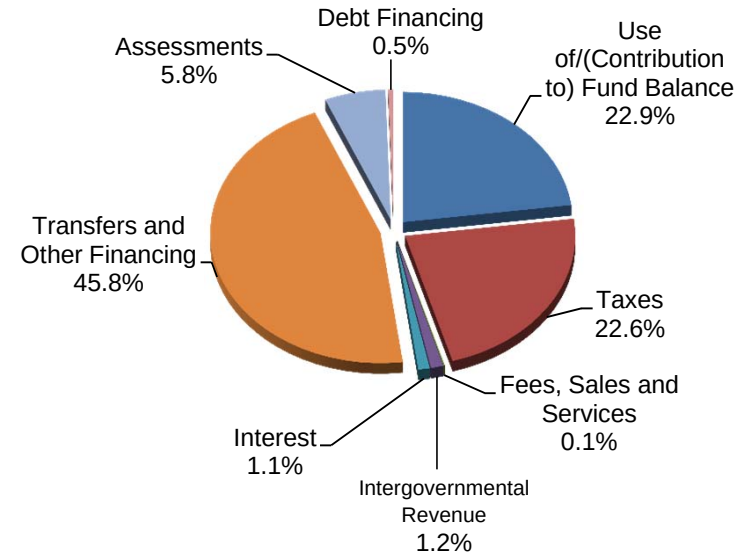
The city's general debt service budget provides for the principal and interest payments on its general obligation bond issues. The budget consists of two sets of appropriations: 1) an amount needed to meet the budget year debt service obligations, and 2) an amount needed to meet the obligations of the first half of the following year. Therefore, the amount appropriated for general debt service exceeds the amount actually spent in the budget year. This additional amount remains in fund balance to use as a financing source for the subsequent year's debt service payments. While complicated, this budget structure solves a cash flow problem for the city. The city receives state aids and property taxes mid-year and at the end of the year. If the city did not budget for subsequent year debt service payments, it would lack the cash to make the debt service payments due before the city receives its major cash infusions each year.

Debt Service Funds

2013 Spending by Major Category



2013 Financing by Major Source



Allocation of Revenue to Type of Debt

As of December 31, 2012

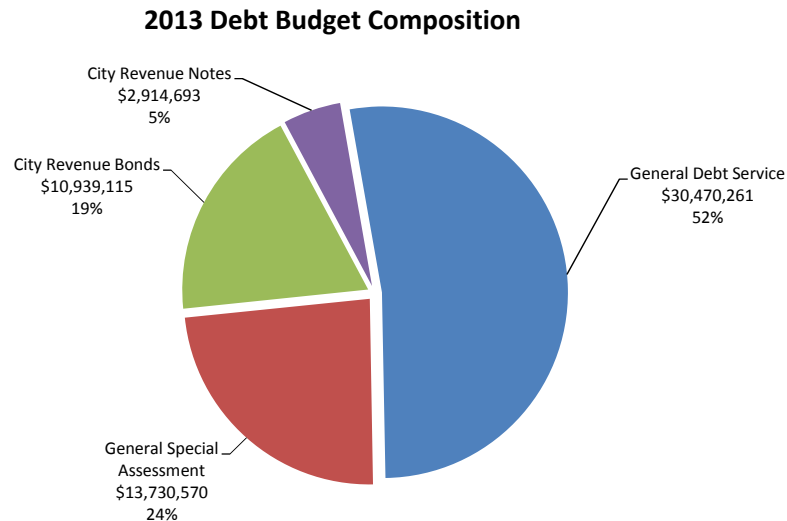
General Obligation Debt

General Obligation Tax Levy	110,534,732
General Obligation Levy (Library)	14,580,000
General Obligation Special	73,080,000
General Obligation Tax Increment	40,945,000
General Obligation Utility Revenue	9,905,840
	249,045,572

2013 Adopted Budget Debt Service

Department Description:

The Debt Section of the Office of Financial Services sells City debt instruments at the lowest possible cost, manages existing City's debt, researches and implements alternative financing scenarios for major capital projects to ensure savings and manages all facets of the bond sale and post-sale compliance process. Staff works with other City staff to ensure elected officials are aware of all options for financing various projects, including the costs and benefits associated with each.



- Total City Debt Budget: \$58,054,639
- Total FTEs: 1.90
- AAA bond rating from Standard & Poor's
- "Strong" financial management rating from Standard & Poor's.
- Aa1 with stable outlook bond rating from Moody's
- 74% of general obligation debt is retired in 10 years; nearly 100% in 20 years.

Department Goals

- Develop and implement financing alternatives for the City
- Sell City debt instruments at the lowest borrowing cost
- Ensure accurate and timely post-sale debt portfolio management

Recent Accomplishments

- City maintained its AAA bond rating from Standard and Poor's and Aa1 by Moody's – during a challenging economy when credit downgrades were prevalent.
- Saint Paul is one of only 211 municipalities nationally with a AAA bond rating.
- OFS manages a \$535 million debt portfolio consisting of City General Obligation and City Revenue bonds.
- Successfully sold Sewer Revenue and General Obligation bonds with record low interest rates (\$27.75 million in FY12 to-date), utilizing various financing tools.
- Accurately paid existing debt on time and in full.
- Complied with ongoing disclosure and arbitrage requirements.

Spending Reports

CITY OF SAINT PAUL
Department Budget Summary
(Spending and Financing)

Department: DEBT SERVICES

Budget Year: 2013

	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted	Change From 2012 Adopted
<u>Spending by Fund</u>					
3100 CITY DEBT	60,234,523	65,112,396	59,756,648	59,648,559	(108,090)
TOTAL SPENDING BY FUND	60,234,523	65,112,396	59,756,648	59,648,559	(108,090)
<u>Spending by Major Account</u>					
EMPLOYEE EXPENSE	382,406	343,212	395,938	196,579	(199,359)
SERVICES	102,987	156,281	165,584	157,150	(8,433)
MATERIALS AND SUPPLIES	23,494	8,289	18,170	18,170	-
CAPITAL OUTLAY	-	-	-	-	-
PROGRAM EXPENSE	-	-	-	-	-
DEBT SERVICE	44,178,110	51,043,667	59,176,957	59,276,660	99,703
TRANSFER OUT AND OTHER SPEND	15,547,525	13,560,947	-	-	-
TOTAL SPENDING BY MAJOR ACCOUNT	60,234,523	65,112,396	59,756,648	59,648,559	(108,090)
<u>Financing by Major Account</u>					
DEBT FUND REVENUES					
BUDGET ADJUSTMENTS	-	-	18,319,420	13,269,967	(5,049,453)
TAXES	9,279,780	9,787,732	12,779,514	13,130,055	350,541
LICENSE AND PERMIT	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	320,060	700,289	686,814	683,846	(2,968)
FEES SALES AND SERVICES	259,282	176,750	80,000	50,000	(30,000)
ASSESSMENTS	3,227,347	3,383,210	3,391,116	3,391,116	-
INTEREST EARNINGS	1,613,424	2,262,252	659,000	645,000	(14,000)
DEBT FINANCING	4,439,582	9,479,516	-	309,950	309,950
TRANSFERS IN OTHER FINANCING	42,064,445	37,680,776	23,840,784	28,168,625	4,327,840
TOTAL FINANCING BY MAJOR ACCOUNT	61,203,919	63,470,526	59,756,648	59,648,558	(108,090)

CITY OF SAINT PAUL

Spending Plan Summary

Department: FINANCIAL SERVICES
Fund: 3100 CITY DEBT
Division: CITY REVENUE NOTES DEBT

Budget Year: 2013

	Spending					Personnel				
	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted	Change From 2012 Adopted	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted	Change From 2012 Adopted
Spending by Major Account										
DEBT SERVICE	1,877,358	1,887,774	2,286,914	2,914,693	627,779					
TRANSFER OUT AND OTHER SPEND		540,000								
TOTAL FOR DIVISION	1,877,358	2,427,774	2,286,914	2,914,693	627,779					
Spending by Accounting Unit										
1089121 PEDESTRIAN CONNECTION	395,061	933,240	396,239	393,880	(2,359)					
1089123 POLICE VEHICLE LEASE C			667,888	458,875	(209,013)					
1089124 POLICE VEHICLE LEASE 2	731,995	365,998								
1089130 POLICE VEHICLE LEASE 2	365,301	676,593	730,602	365,301	(365,301)					
1089131 2011 SAFETY VEHICLE LE		333,944		667,887	667,887					
1089132 2012 SAFETY VEHICLE LE			369,185	917,750	548,565					
1089134 2012 I-Net										
1089209 DSI TENANT IMPROVEMENT	385,001	118,000	123,000	111,000	(12,000)					
TOTAL FOR DIVISION	1,877,358	2,427,774	2,286,914	2,914,693	627,779					

CITY OF SAINT PAUL
Spending Plan Summary

Department: **FINANCIAL SERVICES**
Fund: **3100 CITY DEBT**
Division: **G O SPECIAL ASSESSMENT DEBT**

Budget Year: 2013

	Spending					Personnel				
	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted	Change From 2012 Adopted	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted	Change From 2012 Adopted

Spending by Major Account

DEBT SERVICE	7,028,450	7,949,834	14,111,246	13,730,570	(380,676)					
TOTAL FOR DIVISION	7,028,450	7,949,834	14,111,246	13,730,570	(380,676)					

Spending by Accounting Unit

1089300 2000 G O SPECIAL ASMT	195,549	189,569	1,385,775		(1,385,775)					
1089301 2001 G O SPEC ASSESSME	235,250	223,375	216,625	1,604,125	1,387,500					
1089302 2002 G O SPEC ASSESSME	257,136	243,744	230,444	143,766	(86,678)					
1089303 2003 G O SPEC ASSESSME	206,459	202,105	192,635	188,053	(4,583)					
1089304 2004 G O SPEC ASSESSME	159,400	156,513	153,363	145,238	(8,125)					
1089305 2005 G O SPEC ASSESSME	168,587	159,875	156,000	152,000	(4,000)					
1089306 2006 G O SPEC ASSESSME	957,166	946,266	934,966	928,266	(6,700)					
1089307 2007 G O SPEC ASSESSME	977,319	966,419	955,119	948,419	(6,700)					
1089308 2008 GOSA STREET IMPR	950,000	939,875	949,375	937,375	(12,000)					
1089309 2009 GOSA STREET IMPR	905,610	827,225	845,075	851,950	6,875					
1089310 2010 GO STREET IMROVE	353,929	1,039,355	1,038,383	1,034,904	(3,479)					
1089311 2011 GO STREET IMROVE		250,427	1,150,825	918,625	(232,200)					
1089312 2012 GO SPEC ASSESSMEN			375,000	911,050	536,050					
1089313 2013 GO STREET IMPROVE				416,667	416,667					
1089315 DESIGN NEXT YR ALL SPE			5,527,661	4,550,134	(977,527)					
1089396 1996 G O SPEC ASSESSM	184,844	102,625								
1089398 1998 G O SPEC ASSESSME	1,248,975									
1089399 1999 G O SPEC ASSESSME	228,225	1,702,463								
TOTAL FOR DIVISION	7,028,450	7,949,834	14,111,246	13,730,570	(380,676)					

CITY OF SAINT PAUL

Spending Plan Summary

Department: FINANCIAL SERVICES
Fund: 3100 CITY DEBT
Division: GENERAL DEBT SERVICE

Budget Year: 2013

	Spending					Personnel				
	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted	Change From 2012 Adopted	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted	Change From 2012 Adopted
Spending by Major Account										
EMPLOYEE EXPENSE	382,406	343,212	395,938	196,579	(199,359)					
SERVICES	80,577	145,658	165,584	157,150	(8,433)					
MATERIALS AND SUPPLIES	23,494	8,289	18,170	18,170						
DEBT SERVICE	25,428,844	30,927,460	31,853,607	30,098,361	(1,755,246)					
TRANSFER OUT AND OTHER SPEND	1,538,341	1,522,190								
TOTAL FOR DIVISION	27,453,662	32,946,808	32,433,298	30,470,260	(1,963,038)					

Spending by Accounting Unit

1089801 JIMMY LEE LEASE	521,579	529,575	538,388	539,988	1,600					
1089802 2003A GRIFFIN LEASE DS	1,055,568	1,032,568	1,008,955	3,379,700	2,370,745					
1089803 2012 CIB COMET				910,128	910,128					
1089804 2012 CIB Regional Ball				309,950	309,950					
1089900 GENERAL DEBT SERVICE -	2,410,219									
1089901 GENERAL DEBT SERVICE -	2,315,750	2,296,000	3,578,408		(3,578,408)					
1089902 GENERAL DEBT SERVICE -	6,587,338									
1089903 GENERAL DEBT SERVICE-	2,355,569	6,383,386								
1089904 GENERAL DEBT SERVICE-2	2,397,288	7,084,374	2,355,295		(2,355,295)					
1089905 GENERAL DEBT SERVICE-2	2,410,100	2,642,528	2,574,300	2,560,000	(14,300)					
1089906 GENERAL DEBT SERVICE 2	1,406,100	1,481,700	1,475,700	1,473,100	(2,600)					
1089907 GENERAL DEBT SERVICE 2	861,650	797,250	797,050	795,750	(1,300)					
1089908 2008 G O CIB BOND ISSU	830,415	767,434	772,628	775,003	2,375					
1089909 2009 G O CIB BOND ISSU	562,469	554,925	550,925	546,775	(4,150)					
1089910 2010 G O CIB BOND ISSU	115,482	2,561,345	2,582,145	359,095	(2,223,050)					
1089911 2011 GO CIB BOND ISSUE		147,526		3,400,276	3,400,276					
1089912 2012 GO CIB DS			154,625	729,450	574,825					
1089913 2013 GO CIB BOND ISSUE				116,900	116,900					
1089955 GEN DEBT - BONDS	1,502,475	1,508,619	612,191	404,399	(207,793)	3.30		3.50	2.00	(1.50)
1089970 PUBLIC SAFETY BONDS 20	698,994	697,894	696,394	694,494	(1,900)					
1089971 2009 PUBLIC SAFETY DS	562,300	565,525	563,300	565,700	2,400					
1089972 2009 PUBLIC SAFETY TAX	540,443	540,443	540,443	540,443						

CITY OF SAINT PAUL
Spending Plan Summary

Department: **FINANCIAL SERVICES**
Fund: **3100 CITY DEBT**
Division: **GENERAL DEBT SERVICE**

Budget Year: 2013

	Spending					Personnel				
	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted	Change From 2012 Adopted	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted	Change From 2012 Adopted
Spending by Accounting Unit										
1089980 ERP DEBT 2010	319,924	1,836,762	1,806,763	1,781,763	(25,000)					
1089981 2010E GO CIB PAYNE MAR		776,975	776,575	779,000	2,425					
1089982 2010F BUILD AMER BONDS		211,663	211,663	211,663						
1089983 2010G RZED PAYNE MARYL		338,066	338,066	338,066						
1089984 2010H RZED PAYNE MARYL		192,252	192,252	192,252						
1089986 DESGN NXT YR POST 87 G			10,307,232	9,066,366	(1,240,866)					
TOTAL FOR DIVISION	27,453,662	32,946,808	32,433,298	30,470,260	(1,963,038)	3.30	3.50	2.00	2.00	(1.50)

CITY OF SAINT PAUL

Spending Plan Summary

Department: FINANCIAL SERVICES
Fund: 3100 CITY DEBT
Division: REVENUE BONDS LONG TERM DEBT

Budget Year: 2013

	Spending					Personnel				
	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted	Change From 2012 Adopted	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted	Change From 2012 Adopted
Spending by Major Account										
SERVICES	22,410	10,623								
DEBT SERVICE	9,843,459	10,278,599	10,925,190	10,939,115	13,925					
TRANSFER OUT AND OTHER SPEND	14,009,185	11,498,757								
TOTAL FOR DIVISION	23,875,053	21,787,979	10,925,190	10,939,115	13,925					
Spending by Accounting Unit										
1089565 ARENA SALES TAX REVENU	798,470									
1089566 ARENA STATE LOAN			2,000,000	2,000,000						
1089570 2007A SALES TAX TE BND	11,157,614	9,140,747	529,000	529,000						
1089571 2007B SALES TAX TAXABL	2,580,467	1,670,410	1,666,190	1,670,115	3,925					
1089572 2007A RESERVE SALES TA	20,978	57,475								
1089573 2007B RESERVE SALES TA	93,652	58,114								
1089574 2009 SALES TAX REV REF	9,223,872	10,861,234	6,730,000	6,740,000	10,000					
TOTAL FOR DIVISION	23,875,053	21,787,979	10,925,190	10,939,115	13,925					

Financing Reports

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
Company: 3100 CITY DEBT

Budget Year: 2013

Account	Account Description	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted	Change From
						2012 Adopted
40100-0	CURRENT PROPERTY TAX	7,239,965	8,539,001	9,429,267	9,799,630	370,363
40110-0	FISCAL DISPARITIES	1,842,823	1,076,942			
40150-0	PROP TAX 1ST YEAR DELINQUENT	180,211	100,387	100,000	100,000	
40160-0	PROP TAX 2ND YR DELINQUENT	20,084	20,570			
40170-0	PROP TAX 3RD YR DELINQUENT	(1,334)	14,571			
40180-0	PROP TAX 4TH YEAR DELINQUENT	(2,877)	5,908			
40190-0	PROP TAX 5TH YEAR DELINQUENT	538	1,250			
40200-0	PROP TAX 6TH YR AND PRIOR	369	1,995			
40300-0	CITY SALES TAX			3,250,247	3,230,425	(19,822)
40320-0	HOTEL MOTEL TAX		27,108			
42310-0	BUILD AMERICA BOND INT CREDIT	313,031	688,904	686,814	683,846	(2,968)
42610-0	CITY SHARE STATE HWY RENT	7,029	11,385			
43405-0	MISCELLANEOUS FEES	30,000	30,000			
44745-0	ADMINISTRATION FEE	229,282	146,750	80,000	50,000	(30,000)
46100-0	CURRENT YEAR	1,677,358	1,746,407	3,391,116	3,391,116	
46110-0	TAX EXEMPT PROPERTY	290,247	38,380			
46130-0	PREPAID ASSESSMENT	1,187,370	1,501,360			
46140-0	1ST YEAR DELINQUENT	36,950	49,557			
46150-0	2ND YEAR DELINQUENT	6,815	9,439			
46160-0	3RD YEAR DELINQUENT	6,018	7,937			
46170-0	4TH YEAR DELINQUENT	595	3,104			
46180-0	5TH YEAR AND PRIOR	884	3,753			
46200-0	ASSESSMENT PENALTY	21,109	23,273			
47100-0	INTEREST ON INVESTMENTS	1,678,502	1,293,525	659,000	645,000	(14,000)
47110-0	INCR (DECR) IN FV INVESTMENTS	(117,855)	925,597			
47170-0	OTHER INTEREST EARNED	52,777	43,130			
48110-0	REFUNDING BOND ISSUED HISTORY	4,350,000	8,730,000			
48120-0	GO BOND ISSUED				309,950	309,950

CITY OF SAINT PAUL
Financing by Company and Department

Department: **FINANCIAL SERVICES**
Company: **3100 CITY DEBT**

Budget Year: **2013**

Account	Account Description	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted	Change From
						2012 Adopted
48180-0	PREMIUM ON BOND ISSUED HISTORY	89,582	749,516			
49100-0	TRANSFER FROM COMPONENT UNIT			346,265	393,880	47,615
49130-0	TRANSFER FR GENERAL FUND	444,008				
49140-0	TRANSFER FR SPECIAL REVENUE FU	2,106,015	1,865,164	2,131,326	3,029,908	898,582
49150-0	TRANSFER FR DEBT SERVICE FUND	12,313,863	13,550,664			
49160-0	TRANSFER FR CAPITAL PROJ FUND	6,134,707	6,192,979	5,489,675	6,415,995	926,320
49170-0	TRANSFER FR ENTERPRISE FUND	10,045,239	7,395,239	7,265,392	8,517,479	1,252,087
49310-0	INTRA FUND TRANSFER	3,418,763	710,163			
49600-0	OUTSIDE CONTRIBUTION DONATIONS	323,765	323,765	933,183	508,753	(424,430)
49650-0	WILD PAYMENT IN LIEU OF TAXES	7,262,192	7,642,803	4,174,943	4,208,690	33,747
49690-0	CONTRIBUTION DEBT SERVICE			3,500,000	3,500,000	
49870-0	REFUNDS OVERPAYMENTS	328				
49970-0	OTHER MISC REVENUE	15,565				
91010-0	USE OF FUND BALANCE			2,142,190	(1,278,332)	(3,420,522)
91060-0	USE OF SBSQ YR DESIGNATED FB			16,177,230	14,548,299	(1,628,931)
TOTAL FOR 3100 CITY DEBT		61,203,919	63,470,526	59,756,648	58,054,638	(1,702,010)
GRAND TOTAL FOR FINANCIAL SERVICES		61,203,919	63,470,526	59,756,648	58,054,638	(1,702,010)

City of Saint Paul
Financing Plan by Department

Budget Year: 2013

Department: FINANCIAL SERVICES
Company: 3100 CITY DEBT

		2010	2011	2012	2013	Change From
		Actuals	Actuals	Adopted	Adopted	2012
Account	Account Description					Adopted
1089121	PEDESTRIAN CONNECTION		27,108			
1089306	2006 G O SPEC ASSESSMENT BONDS	678,480	345,934			
1089307	2007 G O SPEC ASSESSMENT BONDS	563,511	376,708			
1089308	2008 GOSA STREET IMPR BONDS	262,595	279,038			
1089309	2009 GOSA STREET IMPR BONDS	137,962				
1089310	2010 GO STREET IMROVE BONDS	134,681				
1089386	GENERAL STREET DEBT	1,119,513	1,076,919	4,416,139	4,733,626	317,487
1089570	2007A SALES TAX TE BNDS DS			529,000	529,000	
1089571	2007B SALES TAX TAXABLE BONDS			1,666,190	1,670,115	3,925
1089574	2009 SALES TAX REV REFUNDING			1,055,057	1,031,310	(23,747)
1089901	GENERAL DEBT SERVICE - 2001	606,809				
1089903	GENERAL DEBT SERVICE- 2003	627,007				
1089904	GENERAL DEBT SERVICE-2004	1,143,895	1,258,184			
1089905	GENERAL DEBT SERVICE-2005	894,232	547,247			
1089906	GENERAL DEBT SERVICE 2006	520,177	387,924			
1089907	GENERAL DEBT SERVICE 2007	311,690	220,514			
1089908	2008 G O CIB BOND ISSUE	409,034	153,675			
1089909	2009 G O CIB BOND ISSUE	205,876	153,101			
1089910	2010 G O CIB BOND ISSUE	601,260	111,946			
1089955	GEN DEBT - BONDS	214,608	3,980,045	5,113,128	5,166,004	52,876
1089970	PUBLIC SAFETY BONDS 2008	170,650	253,529			
1089971	2009 PUBLIC SAFETY DS	298,382	157,351			
1089972	2009 PUBLIC SAFETY TAXABLE DS	226,340	98,180			
1089981	2010E GO CIB PAYNE MARYLD BOND	98,863	215,028			
1089982	2010F BUILD AMER BONDS	17,410	38,352			
1089983	2010G RZED PAYNE MARYLD REC CT	23,462	55,901			
1089984	2010H RZED PAYNE MARYLD LIBRAR	13,343	51,047			
TOTAL FOR TAXES		9,279,780	9,787,732	12,779,514	13,130,055	350,541
1089310	2010 GO STREET IMROVE BONDS	123,875	187,024	184,934	181,966	(2,968)

City of Saint Paul
Financing Plan by Department

Budget Year: 2013

Department: FINANCIAL SERVICES
Company: 3100 CITY DEBT

Account	Account Description	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted	Change From
						2012 Adopted
1089955	GEN DEBT - BONDS	7,029	11,385			
1089972	2009 PUBLIC SAFETY TAXABLE DS	189,156	189,155	189,155	189,155	
1089982	2010F BUILD AMER BONDS		74,082	74,082	74,082	
1089983	2010G RZED PAYNE MARYLD REC CT		152,130	152,130	152,130	
1089984	2010H RZED PAYNE MARYLD LIBRAR		86,513	86,513	86,513	
TOTAL FOR INTERGOVERNMENTAL REVENUE		320,060	700,289	686,814	683,846	(2,968)
1089955	GEN DEBT - BONDS	229,282	146,750	80,000	50,000	(30,000)
1089966	CORPORATE NOTE GUARANTEE	30,000	30,000			
TOTAL FOR FEES SALES AND SERVICES		259,282	176,750	80,000	50,000	(30,000)
1089300	2000 G O SPECIAL ASMT BONDS	105,888	111,558			
1089301	2001 G O SPEC ASSESSMENT BONDS	135,521	142,390			
1089302	2002 G O SPEC ASSESSMENT BONDS	148,658	147,074			
1089303	2003 G O SPEC ASSESSMENT BONDS	158,311	168,045			
1089304	2004 G O SPEC ASSESSMENT BONDS	112,906	114,078			
1089305	2005 G O SPEC ASSESSMENT BONDS	53,927	51,013			
1089306	2006 G O SPEC ASSESSMENT BONDS	240,644	223,334			
1089307	2007 G O SPEC ASSESSMENT BONDS	200,634	184,656			
1089308	2008 GOSA STREET IMPR BONDS	608,333	237,643			
1089309	2009 GOSA STREET IMPR BONDS	366,322	264,220			
1089310	2010 GO STREET IMROVE BONDS	560,266	610,725			
1089311	2011 GO STREET IMROVE BONDS		646,324			
1089386	GENERAL STREET DEBT			3,391,116	3,391,116	
1089395	1995 G.O. SPEC ASSES BONDS	84,502	80,170			
1089396	1996 G O SPEC ASSESSMENT BNDS	155,780	110,944			
1089397	1997 G O SPEC ASSESSMENT BONDS	65,185	65,108			
1089398	1998 G O SPEC ASSESSMENT BONDS	100,522	97,877			
1089399	1999 G O SPEC ASSESSMENT BONDS	129,948	128,053			

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Budget Year: 2013

Department: FINANCIAL SERVICES
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Account	Account Description	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted	Change From
						2012 Adopted
TOTAL FOR ASSESSMENTS		3,227,347	3,383,210	3,391,116	3,391,116	
1089121	PEDESTRIAN CONNECTION	14,313	20,908	14,000		(14,000)
1089130	POLICE VEHICLE LEASE 2010		5,225			
1089300	2000 G O SPECIAL ASMT BONDS	18,262	32,540			
1089301	2001 G O SPEC ASSESSMENT BONDS	36,616	68,151			
1089302	2002 G O SPEC ASSESSMENT BONDS	9,609	14,857			
1089303	2003 G O SPEC ASSESSMENT BONDS	25,309	47,632			
1089304	2004 G O SPEC ASSESSMENT BONDS	12,478	22,399			
1089305	2005 G O SPEC ASSESSMENT BONDS	(17,323)	(35,884)			
1089306	2006 G O SPEC ASSESSMENT BONDS	24,037	31,551			
1089307	2007 G O SPEC ASSESSMENT BONDS	42,000	59,469			
1089308	2008 GOSA STREET IMPR BONDS	7,030	29,382			
1089309	2009 GOSA STREET IMPR BONDS	87,428	183,720			
1089310	2010 GO STREET IMROVE BONDS	421,315	23,398			
1089311	2011 GO STREET IMROVE BONDS		479,439			
1089386	GENERAL STREET DEBT			500,000	500,000	
1089396	1996 G O SPEC ASSESSMENT BNDS	23,940	(2,724)			
1089398	1998 G O SPEC ASSESSMENT BONDS	(5,757)				
1089399	1999 G O SPEC ASSESSMENT BONDS	37,260	(4,572)			
1089565	ARENA SALES TAX REVENUE BONDS	123	(103)			
1089570	2007A SALES TAX TE BNDS DS	(4,953)	122			
1089571	2007B SALES TAX TAXABLE BONDS	55	45			
1089572	2007A RESERVE SALES TAX TE BON	20,978	57,475			
1089573	2007B RESERVE SALES TAX TAXABL	93,652	58,114			
1089574	2009 SALES TAX REV REFUNDING	297	735			
1089801	JIMMY LEE LEASE	43,514	3,953			
1089802	2003A GRIFFIN LEASE DS	83,509	84,397			
1089900	GENERAL DEBT SERVICE - 2000	10,202				
1089901	GENERAL DEBT SERVICE - 2001	9,207	6,887			

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Department: FINANCIAL SERVICES
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Account	Account Description	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted	Change From
						2012 Adopted
1089902	GENERAL DEBT SERVICE - 2002	9,846				
1089903	GENERAL DEBT SERVICE- 2003	17,016	4,300			
1089904	GENERAL DEBT SERVICE-2004	15,187	20,835			
1089905	GENERAL DEBT SERVICE-2005	16,932	7,399			
1089906	GENERAL DEBT SERVICE 2006	14,069	16,601			
1089907	GENERAL DEBT SERVICE 2007	8,051	9,438			
1089908	2008 G O CIB BOND ISSUE	6,352	7,083			
1089909	2009 G O CIB BOND ISSUE	3,769	3,703			
1089910	2010 G O CIB BOND ISSUE	8,154	11,304			
1089911	2011 GO CIB BOND ISSUE		17,326			
1089955	GEN DEBT - BONDS	108,202	553,412	145,000	145,000	
1089970	PUBLIC SAFETY BONDS 2008	7,291	7,047			
1089971	2009 PUBLIC SAFETY DS	6,074	14,019			
1089972	2009 PUBLIC SAFETY TAXABLE DS	(2,380)	9,985			
1089980	ERP DEBT 2010	400,319	373,643			
1089981	2010E GO CIB PAYNE MARYLD BOND	1,007	12,574			
1089982	2010F BUILD AMER BONDS	177	2,238			
1089983	2010G RZED PAYNE MARYLD REC CT	220	3,172			
1089984	2010H RZED PAYNE MARYLD LIBRAR	35	1,058			
TOTAL FOR INTEREST EARNINGS		1,613,424	2,262,252	659,000	645,000	(14,000)
1089311	2011 GO STREET IMROVE BONDS		224,490			
1089804	2012 CIB Regional Ballpark				309,950	309,950
1089902	GENERAL DEBT SERVICE - 2002	4,396,938				
1089903	GENERAL DEBT SERVICE- 2003		4,175,000			
1089904	GENERAL DEBT SERVICE-2004		4,685,461			
1089910	2010 G O CIB BOND ISSUE	42,644				
1089911	2011 GO CIB BOND ISSUE		394,565			

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Account	Account Description	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted	Change From
						2012 Adopted
TOTAL FOR DEBT FINANCING		4,439,582	9,479,516		309,950	309,950
1089121	PEDESTRIAN CONNECTION	426,265	323,765	346,265	393,880	47,615
1089123	POLICE VEHICLE LEASE CYCLE B			1,037,073	458,875	(578,198)
1089124	POLICE VEHICLE LEASE 2008	747,560	365,998			
1089130	POLICE VEHICLE LEASE 2010	365,301	730,602	730,602	365,301	(365,301)
1089131	2011 SAFETY VEHICLE LEASE DS		333,944		667,887	667,887
1089132	2012 SAFETY VEHICLE LEASE DS				917,750	917,750
1089134	2012 I-Net					
1089209	DSI TENANT IMPROVEMENT LEASE	385,001	118,000	123,000	111,000	(12,000)
1089306	2006 G O SPEC ASSESSMENT BONDS		245,192			
1089307	2007 G O SPEC ASSESSMENT BONDS		701,393			
1089308	2008 GOSA STREET IMPR BONDS		93,414			
1089310	2010 GO STREET IMPROVE BONDS	6,806				
1089386	GENERAL STREET DEBT	121,685			284,182	284,182
1089566	ARENA STATE LOAN			2,000,000	2,000,000	
1089570	2007A SALES TAX TE BNDS DS	11,158,790	9,141,036			
1089571	2007B SALES TAX TAXABLE BONDS	2,583,844	1,676,006			
1089574	2009 SALES TAX REV REFUNDING	9,664,748	11,086,642	5,674,943	5,708,690	33,747
1089801	JIMMY LEE LEASE	493,624	465,502			
1089802	2003A GRIFFIN LEASE DS	997,205	182,899			
1089803	2012 CIB COMET				910,128	910,128
1089901	GENERAL DEBT SERVICE - 2001	1,715,519				
1089903	GENERAL DEBT SERVICE- 2003	1,722,740				
1089904	GENERAL DEBT SERVICE-2004	1,220,438	1,019,149			
1089905	GENERAL DEBT SERVICE-2005	1,484,933	443,279			
1089906	GENERAL DEBT SERVICE 2006	863,968	314,225			
1089907	GENERAL DEBT SERVICE 2007	536,503	178,620			
1089908	2008 G O CIB BOND ISSUE	525,352	124,479			
1089909	2009 G O CIB BOND ISSUE	343,183	124,014			

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Department: FINANCIAL SERVICES
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		2010	2011	2012	2013	Change From
		Actuals	Actuals	Adopted	Adopted	2012
Account	Account Description					Adopted
1089910	2010 G O CIB BOND ISSUE	1,819,485	90,678			
1089955	GEN DEBT - BONDS	2,864,604	8,867,721	12,122,138	12,975,249	853,111
1089970	PUBLIC SAFETY BONDS 2008	408,361	205,362			
1089971	2009 PUBLIC SAFETY DS	342,319	127,457			
1089972	2009 PUBLIC SAFETY TAXABLE DS	293,404	79,528			
1089980	ERP DEBT 2010	576,000	350,000	1,806,763	1,781,763	(25,000)
1089981	2010E GO CIB PAYNE MARYLD BOND	285,752	174,176			
1089982	2010F BUILD AMER BONDS	50,322	31,066			
1089983	2010G RZED PAYNE MARYLD REC CT	60,734	45,281			
1089984	2010H RZED PAYNE MARYLD LIBRAR		41,348			
TOTAL FOR TRANSFERS IN OTHER FINANCING		42,064,445	37,680,776	23,840,784	26,574,705	2,733,920
1089121	PEDESTRIAN CONNECTION			35,974		(35,974)
1089386	GENERAL STREET DEBT			5,619,057	4,639,680	(979,377)
1089955	GEN DEBT - BONDS			2,106,216	(1,278,332)	(3,384,548)
1089956	DESIGNATED FOR NEXT YR DEBT			10,558,173	9,908,619	(649,554)
TOTAL FOR BUDGET ADJUSTMENTS				18,319,420	13,269,967	(5,049,453)
TOTAL FOR 3100 CITY DEBT		61,203,919	63,470,526	59,756,648	58,054,638	(1,702,010)