

City Debt Service

Debt Service Funds

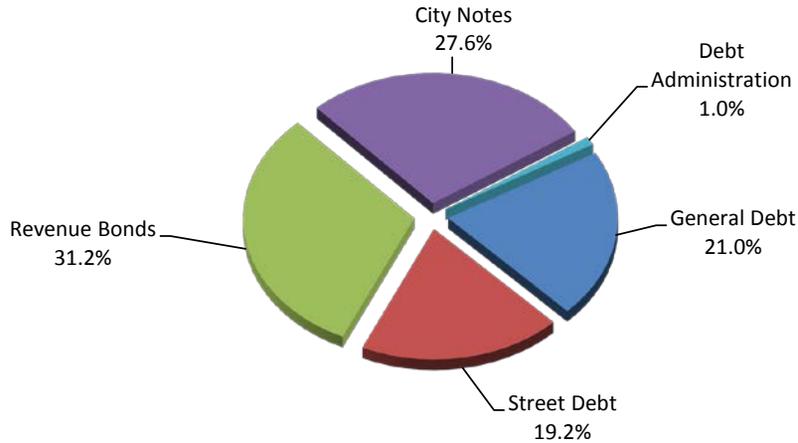
Debt Service Spending (By Major Account)			
Object	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Salaries	157,962	234,346	250,152
Fringes	51,711	74,084	90,662
Services	76,976	238,294	233,996
Materials and Supplies	4,754	18,169	18,169
Additional Expenses	3,487,264	2,300,000	2,300,000
Debt Service	45,727,560	59,071,798	68,381,842
Other Spending Uses	<u>39,555,486</u>	<u>71,053,074</u>	<u>76,291,238</u>
Debt Service Fund Subtotal	89,061,713	132,989,766	147,566,060
Less Intra Fund Transfers	<u>(19,810,384)</u>	<u>(54,773,562)</u>	<u>(59,138,500)</u>
Total	69,251,329	78,216,204	88,427,560 ⁽¹⁾
Debt Service Financing (Revenue By Source)			
Source	2017 Actual	2018 Adopted Budget	2019 Adopted Budget
Use of Fund Balance	-	16,595,503	23,682,771 ⁽²⁾
Taxes	13,469,287	13,769,383	14,969,483
Assessments	2,894,430	3,485,000	2,700,000
Fees, Sales and Services	186,352	100,000	100,000
Intergovernmental Revenue	3,188,924	3,157,081	3,146,946
Interest	718,372	973,598	583,589
Miscellaneous Revenue	8,963,942	8,604,488	8,999,185
Other Financing Sources	<u>54,586,133</u>	<u>86,304,714</u>	<u>93,384,087</u>
Debt Service Fund Subtotal	84,007,440	132,989,766	147,566,060
Less Intra Fund Transfers	<u>(19,810,384)</u>	<u>(54,773,562)</u>	<u>(59,138,500)</u>
Total	64,197,056	78,216,204	88,427,560

⁽¹⁾ Growth in debt service spending in fiscal year 2019 is primarily due to the budgeted prepayment of refunded bonds financed by the sale of refinancing bonds in prior years as well as the issuance of revenue notes related to the City's recycling and solid waste programs.

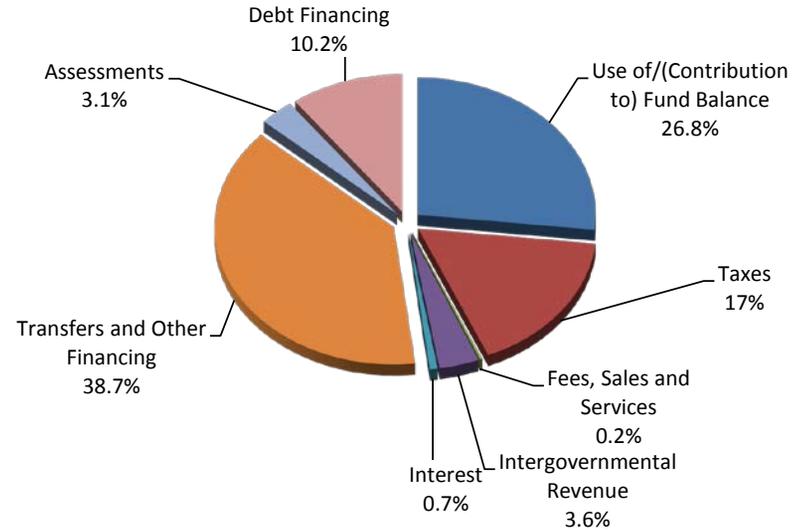
⁽²⁾ The City's general debt service budget provides for the principal and interest payments on its general obligation bond issues. The budget consists of two sets of appropriations: 1) an amount needed to meet the budget year debt service obligations, and 2) an amount needed to meet the obligations of 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.

Debt Service Funds

2019 Spending by Major Category



2019 Financing by Major Source



The charts above show spending and financing in the debt service fund net of intrafund transfers.

Allocation of Outstanding Debt by Type

As of May 16, 2018

General Obligation Debt

General Obligation Tax Levy	\$	131,716,543
General Obligation Levy (Library)		13,730,000
General Obligation Special Assessment		96,750,000
General Obligation Tax Increment		22,700,000
General Obligation Utility Revenue		2,701,949
		\$ 267,598,492

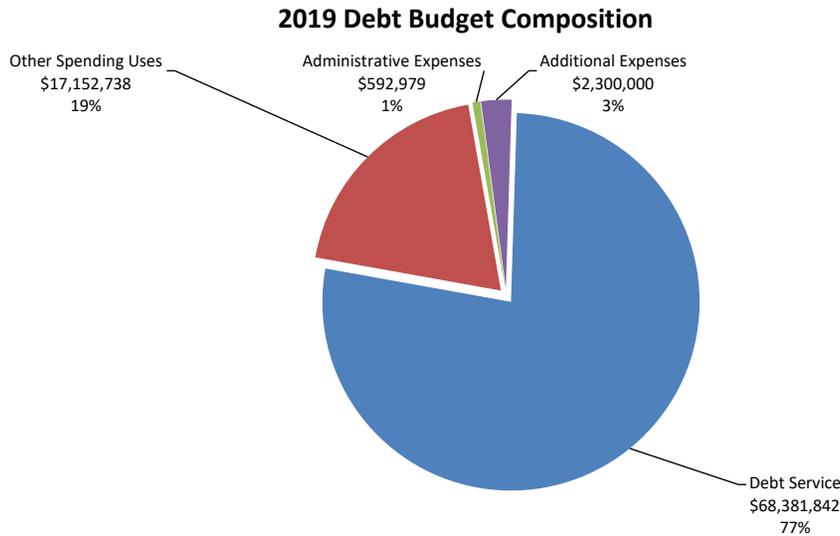
Revenue Debt

Lease Appropriation	\$	6,365,743
Water Revenue		41,822,000
Sewer Revenue		77,560,000
Sales Tax		94,550,000
Recycling and Solid Waste		1,228,000
		\$ 221,525,743

2019 Adopted Budget Debt Service

Department Description:

The Debt Management section of the Office of Financial Services sells debt instruments at the lowest possible cost, manages the City's existing debt, researches and implements alternative financing scenarios for major capital projects to ensure savings, and facilitates all facets of the bond sale and post-sale compliance processes. Staff work with other City personnel 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: \$88,427,560
- Total FTEs: 2.45
- AAA bond rating from Standard & Poor's and Fitch Ratings.
- "Very Strong" financial management rating from Standard & Poor's.
- More than 70% of general obligation debt is retired in 10 years; nearly 100% in 20 years.

Department Goals

- Develop and implement financing alternatives for the City.
- Issue city debt instruments to finance projects at the lowest borrowing cost.
- Ensure accurate and timely post-sale debt portfolio management.
- Increase transparency about the City's debt obligations.

Recent Accomplishments

- Coordinated rating agency processes resulting in reaffirmation of the City's AAA bond rating.
- Successfully managed City's \$500 million debt portfolio consisting of general obligation and revenue bonds.
- Successfully sold general obligation, sewer and parking revenue bonds totaling roughly \$100 million in 2017, utilizing various financing tools.
- Refinanced more than \$25 million of parking revenue bonds generating an estimated total of \$4 million present value savings.
- Accurately paid existing debt on time and in full and complied with ongoing disclosure and arbitrage requirements in a newly regulated market.
- Maintained investor relations including a roadshow for the City Spring Bond sale at our investor relations website, www.stpaulbonds.com.

Spending Reports

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

Department: **FINANCIAL SERVICES**
Fund: **CITY DEBT**

Budget Year: **2019**

	2016 Actuals	2017 Actuals	2018 Adopted	2019 Adopted	Change From 2018 Adopted
<u>Spending by Fund</u>					
CITY DEBT	89,046,501	89,061,713	132,989,766	147,566,060	14,576,294
TOTAL SPENDING BY FUND	89,046,501	89,061,713	132,989,766	147,566,060	14,576,294
<u>Spending by Major Account</u>					
EMPLOYEE EXPENSE SERVICES	197,370	209,673	308,431	340,814	32,384
MATERIALS AND SUPPLIES	189,969	76,976	238,294	233,996	(4,298)
ADDITIONAL EXPENSES	2,615	4,754	18,169	18,169	-
DEBT SERVICE	3,302,892	3,487,264	2,300,000	2,300,000	-
OTHER FINANCING USES	63,980,518	45,727,560	59,071,798	68,381,842	9,310,044
TOTAL SPENDING BY MAJOR ACCOUNT	89,046,501	89,061,713	132,989,766	147,566,060	14,576,294
<u>Financing by Major Account</u>					
DEBT FUND REVENUES					
TAXES	12,269,480	13,469,287	13,769,383	14,969,483	1,200,100
INTERGOVERNMENTAL REVENUE	3,141,587	3,188,924	3,157,081	3,146,946	(10,135)
FEE SALES AND SERVICES	143,776	186,352	100,000	100,000	-
ASSESSMENTS	4,231,111	2,894,430	3,485,000	2,700,000	(785,000)
INVESTMENT EARNINGS	470,505	718,372	973,598	583,589	(390,009)
MISCELLANEOUS REVENUE	8,986,665	8,963,942	8,604,488	8,999,185	394,697
OTHER FINANCING SOURCES	71,722,393	54,586,133	102,900,217	117,066,858	14,166,641
TOTAL FINANCING BY MAJOR ACCOUNT	100,965,518	84,007,439	132,989,767	147,566,061	14,576,294

CITY OF SAINT PAUL
Spending Plan by Department

Department: FINANCIAL SERVICES
Fund: GENERAL DEBT ADMINISTRATION

Budget Year: 2019

	2016 Actuals	2017 Actuals	2018 Adopted	2019 Adopted	Change From 2018 Adopted
Spending by Major Account					
EMPLOYEE EXPENSE	197,370	209,673	308,431	340,814	32,384
SERVICES	167,505	60,082	215,584	219,796	4,212
MATERIALS AND SUPPLIES	2,615	4,754	18,169	18,169	
DEBT SERVICE	4,165	4,674	312,500	312,500	
OTHER FINANCING USES	5,730,534	3,400,304		459	459
Total Spending by Major Account	6,102,189	3,679,487	854,684	891,739	37,055
Spending by Accounting Unit					
30013190 GENERAL DEBT ADMINISTRATION	6,102,189	3,679,487	854,684	891,739	37,055
Total Spending by Accounting Unit	6,102,189	3,679,487	854,684	891,739	37,055

CITY OF SAINT PAUL
Spending Plan by Department

Department: **FINANCIAL SERVICES**
Fund: **CIB DEBT SERVICE**

Budget Year: **2019**

	2016 Actuals	2017 Actuals	2018 Adopted	2019 Adopted	Change From 2018 Adopted
Spending by Major Account					
SERVICES	3,577	390	5,150	5,400	250
DEBT SERVICE	9,737,585	12,060,941	12,339,067	12,946,391	607,325
Total Spending by Major Account	9,741,161	12,061,331	12,344,217	12,951,791	607,575
Spending by Accounting Unit					
300902008A 2008A GO CIB DEBT SERVICE	785,941	787,214	396,978		(396,978)
300902009A 2009A GO CIB DEBT SERVICE	541,546	536,601	536,407	269,507	(266,900)
300902010B 2010B GO CIB DEBT SERVICE	350,704	354,019	356,458	357,638	1,180
300902010E 2010E GO CIB BAB PAYNE MARYLD	555,846	305,625			
300902010F 2010F GO CIB BAB POOLS DEBT	211,991	211,853	514,645	509,421	(5,224)
300902010G 2010G GO CIB RZED PAYNE MARYLD	557,172	803,965	800,002	793,785	(6,217)
300902011A 2011A GO CIB DEBT SERVICE	1,308,538	1,298,183	1,294,838	1,301,569	6,731
300902012A 2012A GO CIB DEBT SERVICE	709,148	711,526	707,400	697,700	(9,700)
300902013B 2013B GO CIB DEBT SERVICE	736,883	729,551	719,650	721,050	1,400
300902013E 2013E GO CIB BALL PARK DEBT	542,026	543,501	544,682	545,372	690
300902014A 2014A GO CIB DEBT SERVICE	1,290,014	1,295,064	1,293,113	1,293,613	500
300902015A 2015A GO CIB DEBT SERVICE	2,023,043	1,941,163	1,177,888	1,172,638	(5,250)
300902016A 2016A GO CIB DEBT SERVICE	128,308	1,206,614	1,209,500	1,216,700	7,200
300902016E 2016E GO VAR PURP DEBT SVC	3	1,154,998	1,339,406	1,160,156	(179,250)
300902017A 2017A GO CIB DEBT SERVICE		181,455	1,260,750	1,219,250	(41,500)
300902018A 2018A GO CIB DEBT SERVICE				1,392,192	1,392,192
30090900 DESIGNATED FOR FUTURE DEBT			192,500	301,200	108,700
Total Spending by Accounting Unit	9,741,161	12,061,331	12,344,217	12,951,791	607,575

CITY OF SAINT PAUL
Spending Plan by Department

Department: **FINANCIAL SERVICES**
Fund: **GO SA DEBT SERVICE**

Budget Year: **2019**

	2016 Actuals	2017 Actuals	2018 Adopted	2019 Adopted	Change From 2018 Adopted
Spending by Major Account					
SERVICES	6,906	2,316	7,550	5,700	(1,850)
DEBT SERVICE	9,557,724	10,158,806	9,888,269	16,990,667	7,102,398
OTHER FINANCING USES		16,312,764			
Total Spending by Major Account	9,564,630	26,473,886	9,895,819	16,996,367	7,100,548
Spending by Accounting Unit					
300912004B 2004B GO SA STREET IMPR DEBT		75,411			
300912008B 2008B GO SA STREET IMPR DEBT	957,281	954,375			
300912009B 2009B GO SA STREET IMPR DEBT	825,213	822,926	782,338	6,690,750	5,908,412
300912011B 2011B GO SA STREET IMPR DEBT	897,747	890,978	886,125	887,225	1,100
300912012B 2012B GO SA STREET IMPR DEBT	698,278	653,937	679,300	671,700	(7,600)
300912013C 2013C GO SA STREET IMPR DEBT	778,816	773,640	768,688	760,863	(7,825)
300912014B 2014B GO SA STREET IMPR DEBT	3,614,135	18,845,625	2,605,063	2,582,063	(23,001)
300912015C 2015C GO SA STREET IMPR DEBT	1,600,577	1,473,043	1,593,922		(1,593,922)
300912016C 2016C GO SA STREET IMPR DEBT	36,996	1,443,290	578,173		(578,173)
300912016F 2016F SA STREET REF DEBT SVC	155,588	493,948	562,600	1,069,600	507,000
300912017D 2017D GO SA STREET IMPR DEBT		46,715	1,022,943	754,023	(268,920)
300912018B 2018B GO SA STREET IMPR DEBT				2,065,425	2,065,425
300912018E 2018E GO SA STREET RECONSTRUCTI				1,170,000	1,170,000
300919000 DESIGNATED FOR FUTURE DEBT			416,667	344,718	(71,949)
Total Spending by Accounting Unit	9,564,630	26,473,886	9,895,819	16,996,367	7,100,548

**CITY OF SAINT PAUL
Spending Plan by Department**

Department: FINANCIAL SERVICES
Fund: LIBRARY DEBT SERVICE

Budget Year: 2019

	2016 Actuals	2017 Actuals	2018 Adopted	2019 Adopted	Change From 2018 Adopted
Spending by Major Account					
SERVICES	92	149	200	300	100
DEBT SERVICE	1,908,533	1,864,933	1,804,484	1,756,734	(47,750)
Total Spending by Major Account	1,908,625	1,865,083	1,804,684	1,757,034	(47,650)
Spending by Accounting Unit					
300922010H 2010H GO LIB RZED TAXABLE DEBT	192,296	192,262	192,352	192,452	100
300922014C 2014C GO LIBRARY DEBT	1,716,329	1,672,821	1,612,332	1,564,582	(47,750)
Total Spending by Accounting Unit	1,908,625	1,865,083	1,804,684	1,757,034	(47,650)

CITY OF SAINT PAUL
Spending Plan by Department

Department: FINANCIAL SERVICES
Fund: OTHER GO DEBT SERVICE

Budget Year: 2019

	2016 Actuals	2017 Actuals	2018 Adopted	2019 Adopted	Change From 2018 Adopted
Spending by Major Account					
SERVICES	1,378	3,427	2,300	2,000	(300)
DEBT SERVICE	2,847,062	4,027,983	3,670,125	3,823,814	153,689
OTHER FINANCING USES	513,430				
Total Spending by Major Account	3,361,870	4,031,410	3,672,425	3,825,814	153,389
Spending by Accounting Unit					
300942008C 2008C GO PS DEBT SERVICE	686,606	687,794	183,900		(183,900)
300942008Z 2008 JIMMY LEE LEASE DEBT SVC	513,448				
300942009D 2009D GO PS TAX EXEMPT DEBT	561,173	566,934	562,600	566,963	4,363
300942009E 2009E GO PS TAXABLE DEBT SVC	540,882	540,759	540,944	540,944	
300942011H 2011H PUBLIC SAFETY DEBT SVC	1,059,761	1,071,030	1,094,750	1,086,775	(7,975)
300942017B 2017B GO PS DEBT SERVICE		1,164,893	1,290,231	1,631,132	340,901
Total Spending by Accounting Unit	3,361,870	4,031,410	3,672,425	3,825,814	153,389

CITY OF SAINT PAUL
Spending Plan by Department

Department: **FINANCIAL SERVICES**
Fund: **REVENUE DEBT SERVICE**

Budget Year: **2019**

	2016 Actuals	2017 Actuals	2018 Adopted	2019 Adopted	Change From 2018 Adopted
Spending by Major Account					
SERVICES	3,500	9,000			
ADDITIONAL EXPENSES	3,302,892	3,487,264	2,300,000	2,300,000	
DEBT SERVICE	34,890,473	12,534,100	12,706,225	12,902,209	195,983
OTHER FINANCING USES	10,379,173	14,395,102	66,303,074	71,540,779	5,237,705
Total Spending by Major Account	48,576,038	30,425,466	81,309,300	86,742,988	5,433,688
Spending by Accounting Unit					
300952007A 2007A SALES TAX TAX EXEMPT DS	21,943,541				
300952007B 2007B SALES TAX TAXABLE DS	12,370,328				
300952009Z 2009 SALES TAX REV REFUNDNG DS	8,910,788	23,659,227	23,835,738	24,904,488	1,068,750
300952014F 2014F 8 80 TAXABLE DEBT SVC	1,104,375	1,105,675	15,236,486	16,353,414	1,116,929
300952014G 2014G 8 80 TAX EXEMPT DEBT SVC	1,392,375	1,392,375	14,128,942	15,246,725	1,117,783
300952014N 2014N REV REF NOTE DEBT SVC	2,696,388	2,695,363	2,700,000	2,700,000	
300952016G 2016G SALES TAX EXEMPT DEBT SV	79,012	229,001	12,736,567	13,854,350	1,117,783
300952016H 2016H SALES TAXABLE REFUND	79,232	1,343,826	12,671,567	13,684,011	1,012,444
Total Spending by Accounting Unit	48,576,038	30,425,466	81,309,300	86,742,988	5,433,688

CITY OF SAINT PAUL
Spending Plan by Department

Department: FINANCIAL SERVICES
Fund: GO NOTES DEBT SERVICE

Budget Year: 2019

		2016 Actuals	2017 Actuals	2018 Adopted	2019 Adopted	Change From 2018 Adopted
Spending by Major Account						
SERVICES		7,012	1,612	7,500	800	(6,700)
DEBT SERVICE		2,776,000	2,767,550	2,772,416	3,578,490	806,074
Total Spending by Major Account		2,783,012	2,769,161	2,779,916	3,579,290	799,374
Spending by Accounting Unit						
300962008X	2008 GO NOTE DSI IMPR LEASE DS	140,000	153,000	112,403		(112,403)
300962009F	2009F GO COMET NOTE DEBT SVC	1,785,790	1,772,604	1,798,363	1,777,350	(21,013)
300962012D	2012D GO COMET NOTE DEBT SVC	857,222	843,557	869,150	856,250	(12,900)
300962018A	2018A GO CAPITAL NOTES				945,690	945,690
Total Spending by Accounting Unit		2,783,012	2,769,161	2,779,916	3,579,290	799,374

**CITY OF SAINT PAUL
Spending Plan by Department**

Department: FINANCIAL SERVICES
Fund: REVENUE NOTE DEBT SERVICE

Budget Year: 2019

	2016 Actuals	2017 Actuals	2018 Adopted	2019 Adopted	Change From 2018 Adopted
Spending by Major Account					
DEBT SERVICE	76,220	438,177	437,305	1,339,340	902,035
Total Spending by Major Account	76,220	438,177	437,305	1,339,340	902,035
Spending by Accounting Unit					
300972015N HAMLIN EU BPARK LEASE DEBT	76,220	110,567	110,500	111,328	828
300972017N -2017N RECYCLING CART REV NOTE		327,611	326,805	327,165	360
300972018N TRASH CART NOTE				900,847	900,847
Total Spending by Accounting Unit	76,220	438,177	437,305	1,339,340	902,035

CITY OF SAINT PAUL
Spending Plan by Department

Department: FINANCIAL SERVICES
Fund: OTHER DEBT SERVICE

Budget Year: 2019

		2016 Actuals	2017 Actuals	2018 Adopted	2019 Adopted	Change From 2018 Adopted
Spending by Major Account						
SERVICES				10		(10)
DEBT SERVICE		2,182,756	1,870,396	15,141,407	14,731,698	(409,709)
OTHER FINANCING USES		4,750,000	5,447,316	4,750,000	4,750,000	
Total Spending by Major Account		6,932,756	7,317,712	19,891,417	19,481,698	(409,719)
Spending by Accounting Unit						
300981999Z	1999 ARENA STATE LOAN DEBT SVC	4,750,000	4,750,000	4,750,000	4,750,000	
300982000Z	2000 PEDESTRIAN CONNECTION DS	390,545	392,288	393,682	394,697	1,015
300982013L	2013 PS VEHICLE LEASE DS	314,454				
300982014L	2014 PS VEHICLE LEASE DEBT	781,208	781,559			
300982015L	2015 PS VEHICLE LEASE DS	696,549	696,549	696,527		(696,527)
300989000	DESIGNATED FOR FUTURE BONDS		697,316	505,000	740,377	235,377
300989100	DESIGNATED FOR SUBSEQUENT YEAR			13,546,208	13,596,624	50,416
Total Spending by Accounting Unit		6,932,756	7,317,712	19,891,417	19,481,698	(409,719)



Financing Reports

CITY OF SAINT PAUL
Financing by Company and Department

Company: CITY OF SAINT PAUL
 Department: FINANCIAL SERVICES
 Fund: CITY DEBT

Budget Year: 2019

Account	Account Description	2016 Actuals	2017 Actuals	2018 Adopted	2019 Adopted	Change From 2018 Adopted
40005-0	CURRENT PROPERTY TAX	10,767,091	9,453,152	13,729,083	14,929,083	1,200,000
40010-0	FISCAL DISPARITIES	1,385,425	4,096,228			
40201-0	PROP TAX 1ST YEAR DELINQUENT	104,394	(51,947)	40,300	40,400	100
40202-0	PROP TAX 2ND YEAR DELINQUENT	(1,013)	(30,815)			
40203-0	PROP TAX 3RD YEAR DELINQUENT	3,122	(11,341)			
40204-0	PROP TAX 4TH YEAR DELINQUENT	3,656	6,185			
40205-0	PROP TAX 5TH YEAR DELINQUENT	2,036	4,265			
40206-0	PROP TAX 6TH YR AND PRIOR	4,771	9,893			
40405-0	PROPERTY TAX PENALTY					
40605-0	CITY SALES TAX					
40705-0	HOTEL MOTEL TAX					
TOTAL FOR TAXES		12,269,480	13,475,620	13,769,383	14,969,483	1,200,100
43305-0	BUILD AMERICA BOND INT CREDIT	441,587	464,321	457,081	446,946	(10,135)
43401-0	STATE GRANTS	2,700,000	2,700,000	2,700,000	2,700,000	-
43805-0	CITY SHARE COUNTY PILOT	-	24,603	-	-	
TOTAL FOR INTERGOVERNMENTAL REVENUE		3,141,587	3,188,924	3,157,081	3,146,946	(10,135)
51110-0	CITY STRUCTURING FEE	132,360	154,675	100,000	100,000	
51175-0	ADMINISTRATION FEE	11,416	6,677	-	-	-
TOTAL FOR CHARGES FOR SERVICES		143,776	161,352	100,000	100,000	-
54105-0	CURRENT YEAR	1,764,562	1,644,281			
54110-0	TAX EXEMPT PROPERTY	47,065	25,851			
54115-0	TAX FORFEITED PROPERTY	21,081	17,880			
54120-0	PREPAID ASSESSMENTS	2,343,887	1,123,683	3,485,000	2,700,000	(785,000)
54201-0	1ST YEAR DELINQUENT	29,196	39,005			
54202-0	2ND YEAR DELINQUENT	4,692	7,396			
54203-0	3RD YEAR DELINQUENT	2,417	7,733			

CITY OF SAINT PAUL
Financing by Company and Department

Company: CITY OF SAINT PAUL
 Department: FINANCIAL SERVICES
 Fund: CITY DEBT

Budget Year: 2019

Account	Account Description	2016 Actuals	2017 Actuals	2018 Adopted	2019 Adopted	Change From 2018 Adopted
54204-0	4TH YEAR DELINQUENT	1,720	2,256			
54205-0	5TH YEAR DELINQUENT	476	1,415			
54206-0	6TH YEAR DELINQUENT	1,566	4,058			
54305-0	ASSESSMENT PENALTY	9,740	11,514			
54310-0	ASSESSMENT INTEREST	4,708	9,358			
TOTAL FOR ASSESSMENTS		4,231,111	2,894,430	3,485,000	2,700,000	(785,000)
54505-0	INTEREST INTERNAL POOL	589,497	485,389	973,598	582,789	(390,809)
54506-0	INTEREST ACCRUED REVENUE	(26,422)	20,563	-	800	
54510-0	INC OR DEC OF INVESTMENT	(222,225)	22,496			
54810-0	OTHER INTEREST EARNED	129,654	189,924			
TOTAL FOR INVESTMENT EARNINGS		470,505	718,372	973,598	583,589	(390,809)
55505-0	OUTSIDE CONTRIBUTION DONATIONS	439,482	392,288	-	394,697	394,697
55535-0	WILD PAYMENT IN LIEU OF TAXES	5,020,397	5,061,417	5,104,488	5,104,488	-
55540-0	WILD RENT PAYMENT	3,500,000	3,500,000	3,500,000	3,500,000	-
55545-0	PAYMENT IN LIEU OF TAXES	1,468	-	-	-	
55555-0	CONTRIBUTION DEBT SERVICE	-	-	-	-	
55815-0	REFUND OVERPAYMENTS	(1,484)	2,074	-	-	
55915-0	OTHER MISC REVENUE	26,803	8,164	-	-	
TOTAL FOR MISCELLANEOUS REVENUE		8,986,665	8,963,942	8,604,488	8,999,185	394,697
56110-0	INTRA FUND BOND DRAW	-	-	54,773,562	59,138,500	4,364,938
56115-0	INTRA FUND IN TRANSFER	-	19,810,384	-	-	-
56205-0	TRANSFER FROM COMPONENT UNIT	-	-	393,672	-	(393,672)
56220-0	TRANSFER FR GENERAL FUND	678,699	791,543	552,780	857,507	304,727
56225-0	TRANSFER FR SPECIAL REVENUE FUND	24,302,428	24,887,372	22,377,105	25,233,080	2,855,975
56230-0	TRANSFER FR DEBT SERVICE FUND	12,668	-	-	-	
56235-0	TRANSFER FR CAPITAL PROJ FUND	4,157,440	4,232,283	5,207,595	2,522,000	(2,685,595)
56240-0	TRANSFER FR ENTERPRISE FUND	5,798,550	2,250,000	3,000,000	3,000,000	-
56245-0	TRANSFER FR INTERNAL SERVICE FUND	2,636,000	2,614,550	-	2,633,000	
57115-0	GO BOND ISSUED	-	-	-	-	
57120-0	REFUNDING GO BOND ISSUED	11,960,000	-	-	-	
57205-0	PREMIUM ON BOND ISSUED HISTORY	-	-	-	-	
57215-0	PREMIUM REFUNDING GO BOND ISSU	1,886,608	-	-	-	

CITY OF SAINT PAUL
Financing by Company and Department

Company: CITY OF SAINT PAUL
 Department: FINANCIAL SERVICES
 Fund: CITY DEBT

Budget Year: 2019

Account	Account Description	2016 Actuals	2017 Actuals	2018 Adopted	2019 Adopted	Change From 2018 Adopted
59910-0	USE OF FUND EQUITY	-	-	3,049,295	10,086,147	7,036,852
59920-0	SUBSEQUENT YR DEBT	-	-	13,546,208	13,596,624	50,416
57135-0	REFUNDING REVENUE BOND ISSUED	20,290,000	-	-	-	
TOTAL FOR OTHER FINANCING SOURCES		71,722,393	54,586,133	102,900,217	117,066,858	11,533,641
TOTAL FOR CITY DEBT		100,965,518	83,988,773	132,989,767	147,566,061	11,942,494

CITY OF SAINT PAUL
Financing Plan by Department

Department: FINANCIAL SERVICES
Fund: CITY DEBT

Budget Year: 2019

	2016 Actuals	2017 Actuals	2018 Adopted	2019 Adopted	Change From 2018 Adopted
Financing for Major Account					
BUDGET ADJUSTMENTS	-	-	16,595,503	23,682,771	7,087,268
TAXES	12,269,480	13,469,287	13,769,383	14,969,483	1,200,100
INTERGOVERNMENTAL REVENUE	3,141,587	3,188,924	3,157,081	3,146,946	(10,135)
FEES SALES AND SERVICES	143,776	186,352	100,000	100,000	-
ASSESSMENTS	4,231,111	2,894,430	3,485,000	2,700,000	(785,000)
INTEREST EARNINGS	470,505	718,372	973,598	583,589	(390,009)
MISCELLANEOUS REVENUE	8,986,665	8,963,942	8,604,488	8,999,185	394,697
TRANSFERS IN OTHER FINANCING	71,722,393	54,586,133	86,304,714	93,384,087	7,079,373
TOTAL BY MAJOR ACCOUNT GROUP	100,965,518	84,007,439	132,989,767	147,566,061	14,576,294

CITY OF SAINT PAUL
Financing Plan by Department

Department: FINANCIAL SERVICES
Fund: CITY DEBT

Budget Year: 2019

		2016	2017	2018	2019	Change From
		Actuals	Actuals	Adopted	Adopted	2018
						Adopted
Financing by Accounting Unit						
30013190	GENERAL DEBT ADMINISTRATION	15,211,172	(4,602,819)	854,684	891,739	37,055
300989000	DESIGNATED FOR FUTURE DEBT	-	1,142,797	505,000	740,377	235,377
300989100	DESIGNATED FOR SUBSEQUENT YEAR	-	-	13,546,208	13,596,624	50,416
300902005A	2005 GO CIB DEBT SERVICE	(55)	-	-	-	-
300902006A	2006 GO CIB DEBT SERVICE	(39)	-	-	-	-
300902007C	2007 GO CIB DEBT SERVICE	(57)	-	-	-	-
300902008A	2008 GO CIB DEBT SERVICE	396,218	1,067,217	396,978	-	(396,978)
300902009A	2009 GO CIB DEBT SERVICE	269,684	352,984	536,407	269,507	(266,900)
300902010B	2010 GO CIB DEBT SERVICE	177,554	476,565	356,458	357,638	1,180
300902010E	2010 GO BAB PAYNE MARYLAND	107,479	304,923	-	-	-
300902010F	2010F BUILD AMERICA BONDS	275,181	214,572	514,645	509,421	(5,224)
300902010G	2010G RZED PAYNE MARLD REC CT	314,009	802,582	800,002	793,785	(6,217)
300902011A	2011A GO CIB DEBT SERVICE	654,379	1,290,097	1,294,838	1,301,569	6,731
300902012A	2012A GO CIB DEBT SERVICE	355,918	350,902	707,400	697,700	(9,700)
300902013B	2013B GO CIB DEBT SERVICE	66,490	542,020	719,650	721,050	1,400
300902013E	2013E GO CIB BALL PARK DEBT	550	664,212	544,682	545,372	690
300902014A	2014A GO CIB DEBT SERVICE	1,097,237	1,881,217	1,293,113	1,293,613	500
300902015A	2015A GO CIB DEBT SERVICE	191,810	2,012,360	1,177,888	1,172,638	(5,250)
300902016A	2016A GO CIB DEBT SERVICE	201,460	1,202,540	1,209,500	1,216,700	7,200
300902016E	2016E GO VAR PURP DEBT SVC	14,431	1,504,983	1,339,406	1,160,156	(179,250)
300902017A	2017A GO CIB DEBT SERVICE	-	181,679	1,260,750	1,219,250	(41,500)
30090900	DESIGNATED FOR FUTURE DEBT	-	-	192,500	301,200	108,700
300911995C	1995C GO SA STREET IMPR DEBT	5,640	4,659	-	-	-
300911996A	1996A GO SA STREET IMPR DEBT	30,206	2,145	-	-	-
300911997B	1997B GO SA STREET IMPR DEBT	38,674	33,949	-	-	-
300911998D	1998D GO SA STREET IMPR DEBT	57,674	50,985	-	-	-
300911999C	1999C GO SA STREET IMPR DEBT	80,211	69,638	-	-	-
300912000B	2000B GO SA STREET IMPR DEBT	73,449	63,019	-	-	-
300912001B	2001B GO SA STREET IMPR DEBT	98,625	84,149	-	-	-
300912002B	2002B GO SA STREET IMPR DEBT	31,683	28,204	-	-	-
300912003B	2003B GO SA STREET IMPR DEBT	105,015	99,486	-	-	-
300912004B	2004B GO SA STREET IMPR DEBT	74,032	64,544	-	-	-
300912005B	2005B GO SA STREET IMPR DEBT	47,777	108,636	-	-	-
300912006B	2006B GO SA STREET IMPR DEBT	166,078	8,011,801	-	-	-
300912007D	2007D GO SA STREET IMPR DEBT	124,933	8,496,638	-	-	-
300912008B	2008B GO SA STREET IMPR DEBT	517,043	934,581	-	-	-
300912009B	2009B GO SA STREET IMPR DEBT	477,189	824,998	782,338	6,690,750	5,908,412
300912010C	2010C GO SA STREET IMPR DEBT	185,044	152,440	-	-	-

CITY OF SAINT PAUL
Financing Plan by Department

Department: FINANCIAL SERVICES
Fund: CITY DEBT

Budget Year: 2019

		2016	2017	2018	2019	Change From
		Actuals	Actuals	Adopted	Adopted	2018
						Adopted
300912011B	2011B GO SA STREET IMPR DEBT	488,750	1,203,725	886,125	887,225	1,100
300912012B	2012B GO SA STREET IMPR DEBT	525,247	1,281,521	679,300	671,700	(7,600)
300912013C	2013C GO SA STREET IMPR DEBT	383,527	1,119,250	768,688	760,863	(7,825)
300912014B	2014B GO SA STREET IMPR DEBT	2,635,193	2,274,567	2,605,063	2,582,063	(23,000)
300912015C	2015C GO SA STREET IMPR DEBT	458,348	1,732,107	1,593,922	-	(1,593,922)
300912016C	2016C GO SA STRETT IMPR DEBT	1,326,058	501,812	578,173	-	(578,173)
300912016F	2016F SA STREET REF DEBT SVC	13,846,608	151,681	562,600	1,069,600	507,000
300912017D	2017D GO SA STREET IMPR DEBT	-	365,214	1,022,943	754,023	(268,920)
30091900	DESIGNATED FOR FUTURE DEBT	-	-	416,667	344,718	(71,949)
300922010H	2010H GO LIB RZED TAXABLE DEBT	140,742	247,511	192,352	192,452	100
300922014C	2014C GO LIBRARY DEBT SERVICE	257,868	3,046,419	1,612,332	1,564,582	(47,750)
300942008C	2008C GO PS DEBT SERVICE	345,678	684,028	183,900	-	(183,900)
300942008Z	2008 JIMMY LEE LEASE DEBT SVC	97,228	336	-	-	-
300942009D	2009D GO PS TAX EXEMPT DEBT	283,325	850,865	562,600	566,963	4,363
300942009E	2009E GO PS TAXABLE DEBT SVC	423,068	726,635	540,944	540,944	-
300942011H	2011H PUBLIC SAFETY DEBT SVC	305,858	1,617,020	1,094,750	1,086,775	(7,975)
300942017B	2017B GO PS DEBT SERVICE	-	1,774,548	1,290,231	1,631,132	340,901
300952007A	2007A SALES TAX TAX EXEMPT DS	1,336,367	-	-	-	-
300952007B	2007B SALES TAX TAXABLE DS	4,214,268	-	-	-	-
300952009Z	2009 SALES TAX REV REFUNDING DS	13,212,737	25,453,636	23,835,738	24,904,488	1,068,750
300952014F	2014F 8 80 TAXABLE DEBT SVC	2,783,321	-	15,236,486	16,353,414	1,116,928
300952014G	2014G 8 80 TAX EXEMPT DEBT SVC	3,510,865	-	14,128,942	15,246,725	1,117,783
300952014N	2014N REV REF NOTE DEBT SVC	2,700,011	2,700,200	2,700,000	2,700,000	-
300952016G	2016G SALES TAX EXEMPT DEBT SV	10,380,000	-	12,736,567	13,854,350	1,117,783
300952016H	2016H SALES TAXABLE REFUND	9,910,000	-	12,671,567	13,684,011	1,012,444
300962008X	2008 GO NOTE DSI IMPR LEASE DS	140,000	153,000	112,403	-	(112,403)
300962009F	2009F GO COMET NOTE DEBT SVC	1,828,425	1,797,287	1,798,363	1,777,350	(21,013)
300962012D	2012D GO COMET NOTE DEBT SVC	850,199	849,775	869,150	856,250	(12,900)
300972015N	HAMLIN LEASE DEBT SERVICE	76,220	110,567	110,500	111,328	828
300981999Z	1999 ARENA STATE LOAN DEBT SVC	4,750,000	4,750,000	4,750,000	4,750,000	-
300982000Z	2000 PEDESTRAIN CONNECTION DS	387,392	391,365	393,682	394,697	1,015
300982013L	2013 PS VEHICLE LEASE DS	319,321	-	-	-	-
300982014L	2014 PS VEHICLE LEASE DS	781,559	781,562	-	-	-
300982015L	2015 PS VEHICLE LEASE DS	820,637	696,497	696,527	-	(696,527)
300972017N	2017N RECYCLING CART REV NOTE	-	327,611	326,805	327,165	360
300902018A	2018A GO CIB DEBT SERVICE	-	-	-	1,392,192	1,392,192
300912018B	2018B GO SA STREET IMPR DEBT	-	-	-	2,065,425	2,065,425
300912018E	2018E GO SA STREET RECONSTRUCTION DEBT	-	-	-	1,170,000	1,170,000
300962018A	2018A GO CAPITAL NOTES	-	-	-	945,690	945,690
300972018N	TRASH CART NOTE	-	-	-	900,847	900,847
TOTAL FOR DEPARTMENT		100,965,518	84,007,439	132,989,767	147,566,061	14,576,294

