

# **City Debt Service**

## Debt Service Funds

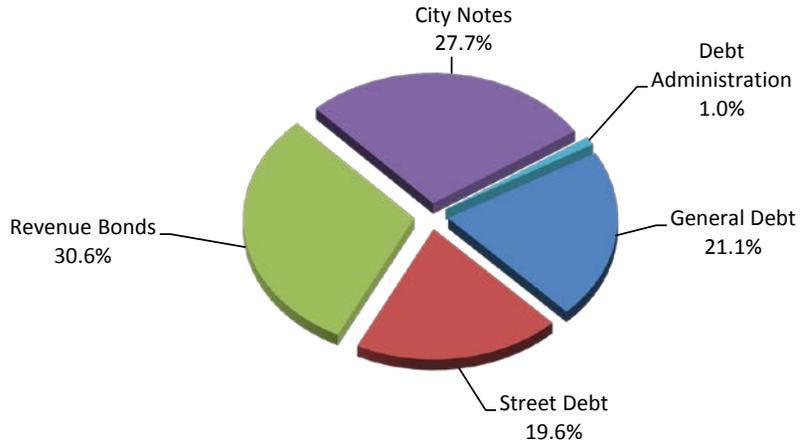
| Debt Service Spending<br>(By Major Account)   |                     |                           |                                    |
|---|---------------------|---------------------------|------------------------------------|
| Object  | 2017<br>Actual      | 2018<br>Adopted<br>Budget | 2019<br>Mayor's<br>Proposed        |
| 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                | 68,373,142                         |
| Other Spending Uses                           | <u>39,555,486</u>   | <u>71,053,074</u>         | <u>71,054,330</u>                  |
| Debt Service Fund Subtotal                    | 89,061,713          | 132,989,766               | 142,320,452                        |
| Less Intrafund Transfers                      | <u>(19,810,384)</u> | <u>(54,773,562)</u>       | <u>(54,773,562)</u> <sup>(1)</sup> |
| Total   | 69,251,329          | 78,216,204                | 87,546,890                         |
| Debt Service Financing<br>(Revenue By Source) |                     |                           |                                    |
| Source  | 2017<br>Actual      | 2018<br>Adopted<br>Budget | 2019<br>Mayor's<br>Budget          |
| Use of Fund Balance                           | -                   | 16,595,503                | 23,574,071 <sup>(2)</sup>          |
| 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>88,247,179</u>                  |
| Debt Service Fund Subtotal                    | 84,007,440          | 132,989,766               | 142,320,452                        |
| Less Intrafund Transfers                      | <u>(19,810,384)</u> | <u>(54,773,562)</u>       | <u>(54,773,562)</u>                |
| Total   | 64,197,056          | 78,216,204                | 87,546,890                         |

<sup>(1)</sup> 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.

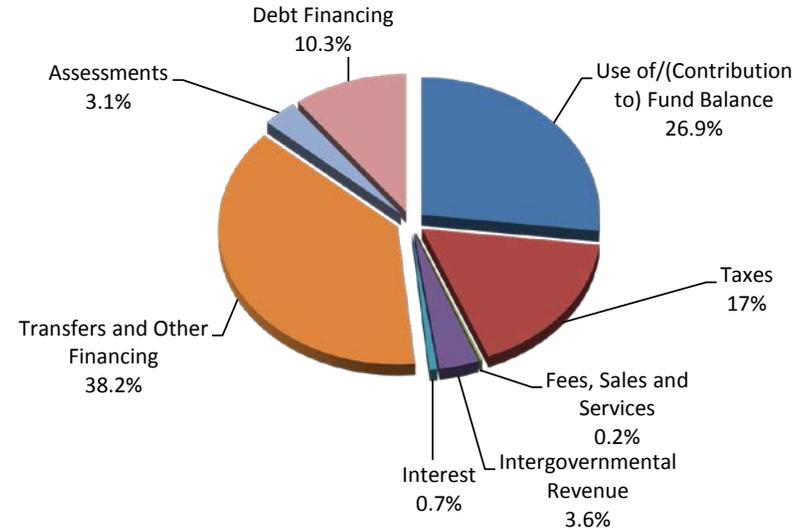
<sup>(2)</sup> The City's general debt service budget provides for the principal and interest payments on its general obligation bond issues. The budget consists of two sets of appropriations: 1) an amount needed to meet the budget year debt service obligations, and 2) an amount needed to meet the obligations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

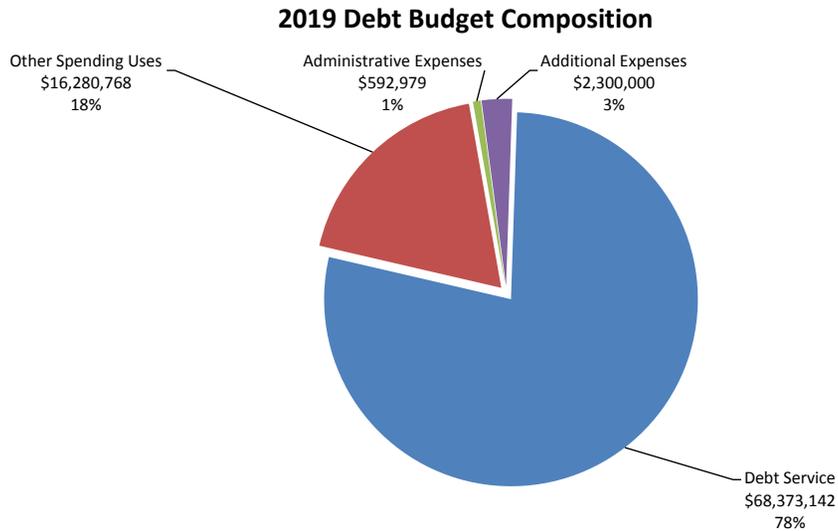
\$ 221,525,743

## 2019 Proposed 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: \$142,320,452
- 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](http://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<br>Actuals    | 2017<br>Actuals   | 2018<br>Adopted    | 2019<br>Proposed   | Change From<br>2018<br>Adopted |
|--|--------------------|-------------------|--------------------|--------------------|--------------------------------|
| <b><u>Spending by Fund</u></b>           |                    |                   |                    |                    |                                |
| CITY DEBT                                | 89,046,501         | 89,061,713        | 132,989,766        | 142,320,452        | 9,330,686                      |
| <b>TOTAL SPENDING BY FUND</b>            | <b>89,046,501</b>  | <b>89,061,713</b> | <b>132,989,766</b> | <b>142,320,452</b> | <b>9,330,686</b>               |
| <b><u>Spending by Major Account</u></b>  |                    |                   |                    |                    |                                |
| 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         | 68,373,142         | 9,301,344                      |
| <b>TOTAL SPENDING BY MAJOR ACCOUNT</b>   | <b>89,046,501</b>  | <b>89,061,713</b> | <b>132,989,766</b> | <b>142,320,452</b> | <b>9,330,686</b>               |
| <b><u>Financing by Major Account</u></b> |                    |                   |                    |                    |                                |
| 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          | -                              |
| 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        | 111,821,250        | 8,921,033                      |
| <b>TOTAL FINANCING BY MAJOR ACCOUNT</b>  | <b>100,965,518</b> | <b>84,007,439</b> | <b>132,989,766</b> | <b>142,320,452</b> | <b>10,115,686</b>              |

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

Department: **FINANCIAL SERVICES**  
Fund: **GENERAL DEBT ADMINISTRATION**

Budget Year: **2019**

|  | <b>2016<br/>Actuals</b> | <b>2017<br/>Actuals</b> | <b>2018<br/>Adopted</b> | <b>2019<br/>Mayor's<br/>Proposed</b> | <b>Change From<br/>2018<br/>Adopted</b> |
|--|-------------------------|-------------------------|-------------------------|--------------------------------------|---|
| <b>Spending by Major Account</b>         |                         |                         |                         |                                      |   |
| 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                                     |
| <b>Total Spending by Major Account</b>   | <b>6,102,189</b>        | <b>3,679,487</b>        | <b>854,684</b>          | <b>891,739</b>                       | <b>37,055</b>                           |
| <b>Spending by Accounting Unit</b>       |                         |                         |                         |                                      |   |
| 30013190 GENERAL DEBT ADMINISTRATION     | 6,102,189               | 3,679,487               | 854,684                 | 891,739                              | 37,055                                  |
| <b>Total Spending by Accounting Unit</b> | <b>6,102,189</b>        | <b>3,679,487</b>        | <b>854,684</b>          | <b>891,739</b>                       | <b>37,055</b>                           |

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

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

Budget Year: **2019**

|  |                                | <b>2016</b>      | <b>2017</b>       | <b>2018</b>       | <b>2019</b>       | <b>Change From</b> |
|--|--------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|
|  |                                | <b>Actuals</b>   | <b>Actuals</b>    | <b>Adopted</b>    | <b>Mayor's</b>    | <b>2018</b>        |
|  |                                |                  |                   | <b>Proposed</b>   |                   | <b>Adopted</b>     |
| <b>Spending by Major Account</b>         |                                |                  |                   |                   |                   |                    |
| SERVICES                                 |                                | 3,577            | 390               | 5,150             | 5,400             | 250                |
| DEBT SERVICE                             |                                | 9,737,585        | 12,060,941        | 12,339,067        | 12,837,691        | 498,625            |
| <b>Total Spending by Major Account</b>   |                                | <b>9,741,161</b> | <b>12,061,331</b> | <b>12,344,217</b> | <b>12,843,091</b> | <b>498,875</b>     |
| <b>Spending by Accounting Unit</b>       |                                |                  |                   |                   |                   |                    |
| 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           | 192,500           |                    |
| <b>Total Spending by Accounting Unit</b> |                                | <b>9,741,161</b> | <b>12,061,331</b> | <b>12,344,217</b> | <b>12,843,091</b> | <b>498,875</b>     |

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

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

Budget Year: **2019**

|  | <b>2016<br/>Actuals</b> | <b>2017<br/>Actuals</b> | <b>2018<br/>Adopted</b> | <b>2019<br/>Mayor's<br/>Proposed</b> | <b>Change From<br/>2018<br/>Adopted</b> |
|--|-------------------------|-------------------------|-------------------------|--------------------------------------|---|
| <b>Spending by Major Account</b>           |                         |                         |                         |                                      |   |
| 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              |                         |                                      |   |
| <b>Total Spending by Major Account</b>     | <b>9,564,630</b>        | <b>26,473,886</b>       | <b>9,895,819</b>        | <b>16,996,367</b>                    | <b>7,100,548</b>                        |
| <b>Spending by Accounting Unit</b>         |                         |                         |                         |                                      |   |
| 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)                                |
| <b>Total Spending by Accounting Unit</b>   | <b>9,564,630</b>        | <b>26,473,886</b>       | <b>9,895,819</b>        | <b>16,996,367</b>                    | <b>7,100,548</b>                        |

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

Department: FINANCIAL SERVICES  
Fund: LIBRARY DEBT SERVICE

Budget Year: 2019

|   | 2016<br>Actuals  | 2017<br>Actuals  | 2018<br>Adopted  | 2019<br>Mayor's<br>Proposed | Change From<br>2018<br>Adopted |
|---|------------------|------------------|------------------|-----------------------------|--------------------------------|
| <b>Spending by Major Account</b>          |                  |                  |                  |                             |                                |
| SERVICES                                  | 92               | 149              | 200              | 300                         | 100                            |
| DEBT SERVICE                              | 1,908,533        | 1,864,933        | 1,804,484        | 1,756,734                   | (47,750)                       |
| <b>Total Spending by Major Account</b>    | <b>1,908,625</b> | <b>1,865,083</b> | <b>1,804,684</b> | <b>1,757,034</b>            | <b>(47,650)</b>                |
| <b>Spending by Accounting Unit</b>        |                  |                  |                  |                             |                                |
| 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)                       |
| <b>Total Spending by Accounting Unit</b>  | <b>1,908,625</b> | <b>1,865,083</b> | <b>1,804,684</b> | <b>1,757,034</b>            | <b>(47,650)</b>                |

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

Department: FINANCIAL SERVICES  
Fund: OTHER GO DEBT SERVICE

Budget Year: 2019

|  | 2016<br>Actuals  | 2017<br>Actuals  | 2018<br>Adopted  | 2019<br>Mayor's<br>Proposed | Change From<br>2018<br>Adopted |
|--|------------------|------------------|------------------|-----------------------------|--------------------------------|
| <b>Spending by Major Account</b>         |                  |                  |                  |                             |                                |
| 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          |                  |                  |                             |                                |
| <b>Total Spending by Major Account</b>   | <b>3,361,870</b> | <b>4,031,410</b> | <b>3,672,425</b> | <b>3,825,814</b>            | <b>153,389</b>                 |
| <b>Spending by Accounting Unit</b>       |                  |                  |                  |                             |                                |
| 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                        |
| <b>Total Spending by Accounting Unit</b> | <b>3,361,870</b> | <b>4,031,410</b> | <b>3,672,425</b> | <b>3,825,814</b>            | <b>153,389</b>                 |

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

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

Budget Year: **2019**

|   | <b>2016<br/>Actuals</b> | <b>2017<br/>Actuals</b> | <b>2018<br/>Adopted</b> | <b>2019<br/>Mayor's<br/>Proposed</b> | <b>Change From<br/>2018<br/>Adopted</b> |
|---|-------------------------|-------------------------|-------------------------|--------------------------------------|---|
| <b>Spending by Major Account</b>          |                         |                         |                         |                                      |   |
| 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              | 12,706,226              | 12,902,209                           | 195,983                                 |
| OTHER FINANCING USES                      | 10,379,173              | 14,395,102              | 66,303,074              | 66,303,871                           | 797                                     |
| <b>Total Spending by Major Account</b>    | <b>48,576,038</b>       | <b>30,425,466</b>       | <b>81,309,300</b>       | <b>81,506,080</b>                    | <b>196,780</b>                          |
| <b>Spending by Accounting Unit</b>        |                         |                         |                         |                                      |   |
| 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              | 23,787,560                           | (48,178)                                |
| 300952014F 2014F 8 80 TAXABLE DEBT SVC    | 1,104,375               | 1,105,675               | 15,236,486              | 15,235,631                           | (855)                                   |
| 300952014G 2014G 8 80 TAX EXEMPT DEBT SVC | 1,392,375               | 1,392,375               | 14,128,942              | 14,128,942                           |   |
| 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              | 12,841,906                           | 105,339                                 |
| 300952016H 2016H SALES TAXABLE REFUND     | 79,232                  | 1,343,826               | 12,671,567              | 12,812,041                           | 140,474                                 |
| <b>Total Spending by Accounting Unit</b>  | <b>48,576,038</b>       | <b>30,425,466</b>       | <b>81,309,300</b>       | <b>81,506,080</b>                    | <b>196,780</b>                          |

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

Department: FINANCIAL SERVICES  
Fund: GO NOTES DEBT SERVICE

Budget Year: 2019

|  |                                | 2016<br>Actuals  | 2017<br>Actuals  | 2018<br>Adopted  | 2019<br>Mayor's<br>Proposed | Change From<br>2018<br>Adopted |
|--|--------------------------------|------------------|------------------|------------------|-----------------------------|--------------------------------|
| <b>Spending by Major Account</b>         |                                |                  |                  |                  |                             |                                |
| SERVICES                                 |                                | 7,012            | 1,612            | 7,500            | 800                         | (6,700)                        |
| DEBT SERVICE                             |                                | 2,776,000        | 2,767,550        | 2,772,415        | 3,578,490                   | 806,075                        |
| <b>Total Spending by Major Account</b>   |                                | <b>2,783,012</b> | <b>2,769,161</b> | <b>2,779,915</b> | <b>3,579,290</b>            | <b>799,375</b>                 |
| <b>Spending by Accounting Unit</b>       |                                |                  |                  |                  |                             |                                |
| 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                        |
| <b>Total Spending by Accounting Unit</b> |                                | <b>2,783,012</b> | <b>2,769,161</b> | <b>2,779,916</b> | <b>3,579,290</b>            | <b>799,374</b>                 |

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

Department: FINANCIAL SERVICES  
Fund: REVENUE NOTE DEBT SERVICE

Budget Year: 2019

|   | 2016<br>Actuals | 2017<br>Actuals | 2018<br>Adopted | 2019<br>Mayor's<br>Proposed | Change From<br>2018<br>Adopted |
|---|-----------------|-----------------|-----------------|-----------------------------|--------------------------------|
| <b>Spending by Major Account</b>          |                 |                 |                 |                             |                                |
| DEBT SERVICE                              | 76,220          | 438,177         | 437,305         | 1,339,340                   | 902,035                        |
| <b>Total Spending by Major Account</b>    | <b>76,220</b>   | <b>438,177</b>  | <b>437,305</b>  | <b>1,339,340</b>            | <b>902,035</b>                 |
| <b>Spending by Accounting Unit</b>        |                 |                 |                 |                             |                                |
| 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                        |
| <b>Total Spending by Accounting Unit</b>  | <b>76,220</b>   | <b>438,177</b>  | <b>437,305</b>  | <b>1,339,340</b>            | <b>902,035</b>                 |

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

Department: FINANCIAL SERVICES  
Fund: OTHER DEBT SERVICE

Budget Year: 2019

|   | 2016<br>Actuals  | 2017<br>Actuals  | 2018<br>Adopted   | 2019<br>Mayor's<br>Proposed | Change From<br>2018<br>Adopted |
|---|------------------|------------------|-------------------|-----------------------------|--------------------------------|
| <b>Spending by Major Account</b>          |                  |                  |                   |                             |                                |
| SERVICES                                  |                  |                  | 10                |                             | (10)                           |
| DEBT SERVICE                              | 2,182,756        | 1,870,396        | 15,141,407        | 14,831,698                  | (309,709)                      |
| OTHER FINANCING USES                      | 4,750,000        | 5,447,316        | 4,750,000         | 4,750,000                   |                                |
| <b>Total Spending by Major Account</b>    | <b>6,932,756</b> | <b>7,317,712</b> | <b>19,891,417</b> | <b>19,581,698</b>           | <b>(309,719)</b>               |
| <b>Spending by Accounting Unit</b>        |                  |                  |                   |                             |                                |
| 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           | 840,377                     | 335,377                        |
| 300989100 DESIGNATED FOR SUBSEQUENT YEAR  |                  |                  | 13,546,208        | 13,596,624                  | 50,416                         |
| <b>Total Spending by Accounting Unit</b>  | <b>6,932,756</b> | <b>7,317,712</b> | <b>19,891,417</b> | <b>19,581,698</b>           | <b>(309,719)</b>               |



# 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<br>Actuals   | 2017<br>Actuals   | 2018<br>Adopted   | 2019<br>Proposed  | Change From<br>2018<br>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          |                   |                   |                   |                   |                                |
| 40410-0                                    | PROPERTY TAX INTEREST         |                   | (6,334)           |                   |                   |                                |
| 40605-0                                    | CITY SALES TAX                |                   |                   |                   |                   |                                |
| 40705-0                                    | HOTEL MOTEL TAX               |                   |                   |                   |                   |                                |
| <b>TOTAL FOR TAXES</b>                     |                               | <b>12,269,480</b> | <b>13,469,287</b> | <b>13,769,383</b> | <b>14,969,483</b> | <b>1,200,100</b>               |
| 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            | -                 | -                 |                                |
| <b>TOTAL FOR INTERGOVERNMENTAL REVENUE</b> |                               | <b>3,141,587</b>  | <b>3,188,924</b>  | <b>3,157,081</b>  | <b>3,146,946</b>  | <b>(10,135)</b>                |
| 44190-0                                    | MISCELLANEOUS FEES            |                   | 25,000            |                   |                   |                                |
| 51110-0                                    | CITY STRUCTURING FEE          | 132,360           | 154,675           | 100,000           | 100,000           |                                |
| 51175-0                                    | ADMINISTRATION FEE            | 11,416            | 6,677             |                   |                   |                                |
| <b>TOTAL FOR CHARGES FOR SERVICES</b>      |                               | <b>143,776</b>    | <b>186,352</b>    | <b>100,000</b>    | <b>100,000</b>    |                                |
| 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<br>Actuals  | 2017<br>Actuals  | 2018<br>Adopted  | 2019<br>Proposed | Change From<br>2018<br>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            |                  |                  |                                |
| <b>TOTAL FOR ASSESSMENTS</b>           |                                   | <b>4,231,111</b> | <b>2,894,430</b> | <b>3,485,000</b> | <b>2,700,000</b> | <b>(785,000)</b>               |
| 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              | 800                            |
| 54510-0                                | INC OR DEC OF INVESTMENT          | (222,225)        | 22,496           |                  |                  |                                |
| 54810-0                                | OTHER INTEREST EARNED             | 129,654          | 189,924          |                  |                  |                                |
| <b>TOTAL FOR INVESTMENT EARNINGS</b>   |                                   | <b>470,505</b>   | <b>718,372</b>   | <b>973,598</b>   | <b>583,589</b>   | <b>(390,009)</b>               |
| 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            |                  |                  |                  |                                |
| 55815-0                                | REFUND OVERPAYMENTS               | (1,484)          | 2,074            |                  |                  |                                |
| 55915-0                                | OTHER MISC REVENUE                | 26,803           | 8,164            |                  |                  |                                |
| <b>TOTAL FOR MISCELLANEOUS REVENUE</b> |                                   | <b>8,986,665</b> | <b>8,963,942</b> | <b>8,604,488</b> | <b>8,999,185</b> | <b>394,697</b>                 |
| 56110-0                                | INTRA FUND BOND DRAW              |                  |                  | 54,773,562       | 55,018,520       | 244,958                        |
| 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          | 840,377          | 287,597                        |
| 56225-0                                | TRANSFER FR SPECIAL REVENUE FUND  | 24,302,428       | 24,887,372       | 22,377,105       | 24,116,152       | 1,739,047                      |
| 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        | 2,639,130        | (2,568,465)                    |
| 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        | 2,633,000                      |
| 57120-0                                | REFUNDING GO BOND ISSUED          | 11,960,000       |                  |                  |                  |                                |
| 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<br>Actuals    | 2017<br>Actuals   | 2018<br>Adopted    | 2019<br>Proposed   | Change From<br>2018<br>Adopted |
|--|-------------------------------|--------------------|-------------------|--------------------|--------------------|--------------------------------|
| 59910-0                                  | USE OF FUND EQUITY            |                    |                   | 3,049,295          | 9,977,447          | 6,928,152                      |
| 59920-0                                  | SUBSEQUENT YR DEBT            |                    |                   | 13,546,208         | 13,596,624         | 50,416                         |
| 57135-0                                  | REFUNDING REVENUE BOND ISSUED | 20,290,000         |                   |                    |                    |                                |
| <b>TOTAL FOR OTHER FINANCING SOURCES</b> |                               | <b>71,722,393</b>  | <b>54,586,133</b> | <b>102,900,217</b> | <b>111,821,250</b> | <b>8,921,033</b>               |
| <b>TOTAL FOR CITY DEBT</b>               |                               | <b>100,965,518</b> | <b>84,007,440</b> | <b>132,989,766</b> | <b>142,320,452</b> | <b>9,330,686</b>               |

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

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

Budget Year: 2019

|                                     | 2016<br>Actuals    | 2017<br>Actuals   | 2018<br>Adopted    | 2019<br>Proposed   | Change From<br>2018<br>Adopted |
|-------------------------------------|--------------------|-------------------|--------------------|--------------------|--------------------------------|
| <b>Financing for Major Account</b>  |                    |                   |                    |                    |                                |
| BUDGET ADJUSTMENTS                  | -                  | -                 | 16,595,503         | 23,574,071         | 6,978,568                      |
| 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         | 88,247,179         | 1,942,465                      |
| <b>TOTAL BY MAJOR ACCOUNT GROUP</b> | <b>100,965,518</b> | <b>84,007,439</b> | <b>132,989,766</b> | <b>142,320,452</b> | <b>9,330,686</b>               |

**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    | Proposed   | 2018<br>Adopted |
| <b>Financing by Accounting Unit</b> |                                |            |             |            |            |                 |
| 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    | 840,377    | 335,377         |
| 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    | 192,500    |                 |
| 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    | Proposed   | 2018<br>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)       |
| 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       |
| 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 | 23,787,560 | (48,178)        |
| 300952014F | 2014F 8 80 TAXABLE DEBT SVC            | 2,783,321  |            | 15,236,486 | 15,235,631 | (855)           |
| 300952014G | 2014G 8 80 TAX EXEMPT DEBT SVC         | 3,510,865  |            | 14,128,942 | 14,128,942 |                 |
| 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 | 12,841,906 | 105,339         |
| 300952016H | 2016H SALES TAXABLE REFUND             | 9,910,000  |            | 12,671,567 | 12,812,041 | 140,474         |
| 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)        |
| 300962018A | 2018A GO CAPITAL NOTES                 |            |            |            | 945,690    | 945,690         |
| 300972015N | HAMLIN LEASE DEBT SERIVCE              | 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         |
| 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    |            |            | -               |

**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            | Proposed           | 2018             |
|            |                             |                    |                   |                    |                    | Adopted          |
| 300982015L | 2015 PS VEHICLE LEASE DS    | 820,637            | 696,497           | 696,527            |                    | (696,527)        |
|            | <b>TOTAL FOR DEPARTMENT</b> | <b>100,965,518</b> | <b>84,007,439</b> | <b>132,989,766</b> | <b>142,320,452</b> | <b>9,330,686</b> |