

# **City Debt Service**

## Debt Service Funds

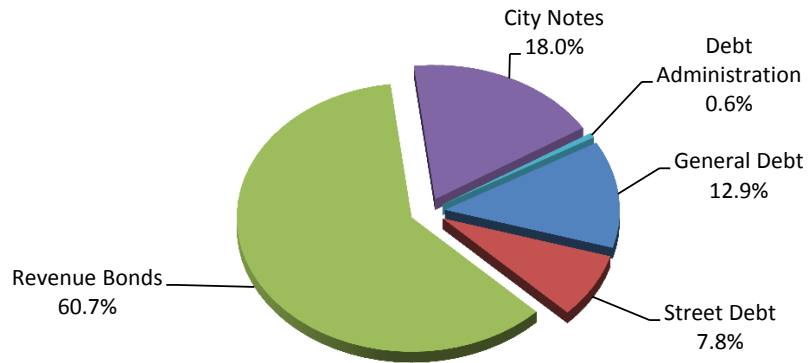
| Debt Service Spending<br>(By Major Account) |                |                           |                             |
|---|----------------|---------------------------|-----------------------------|
| Object                                      | 2015<br>Actual | 2016<br>Adopted<br>Budget | 2017<br>Mayor's<br>Proposed |
| Salaries                                    | 134,173        | 188,208                   | 200,653                     |
| Fringes                                     | 43,587         | 60,893                    | 65,204                      |
| Services                                    | 169,129        | 226,801                   | 226,897                     |
| Materials and Supplies                      | 1,989          | 18,169                    | 18,169                      |
| Additional Expenses                         | 3,300,422      | 0                         | 2,300,000                   |
| Debt Service                                | 69,263,731     | 62,951,033                | 59,194,846                  |
| Other Spending Uses                         | 14,764,235     | 6,231,984                 | 67,034,871                  |
| Total                                       | 87,677,266     | 69,677,088                | 129,040,639                 |

| Debt Service Financing<br>(Revenue By Source) |                |                           |                           |
|---|----------------|---------------------------|---------------------------|
| Source  | 2015<br>Actual | 2016<br>Adopted<br>Budget | 2017<br>Mayor's<br>Budget |
| Use of Fund Balance                           | 0              | 15,882,683                | 15,630,709                |
| Taxes   | 12,099,806     | 19,654,400                | 13,418,242                |
| Assessments                                   | 3,515,722      | 3,400,000                 | 3,400,000                 |
| Fees, Sales and Services                      | 107,535        | 50,000                    | 50,000                    |
| Intergovernmental Revenue                     | 3,257,965      | 3,627,435                 | 3,163,923                 |
| Interest                                      | 418,421        | 725,000                   | 1,196,045                 |
| Miscellaneous Revenue                         | 8,639,138      | 8,617,723                 | 8,561,417                 |
| Other Financing Sources                       | 44,795,623     | 17,719,847                | 83,620,303                |
| Total   | 72,834,210     | 69,677,088                | 129,040,639               |

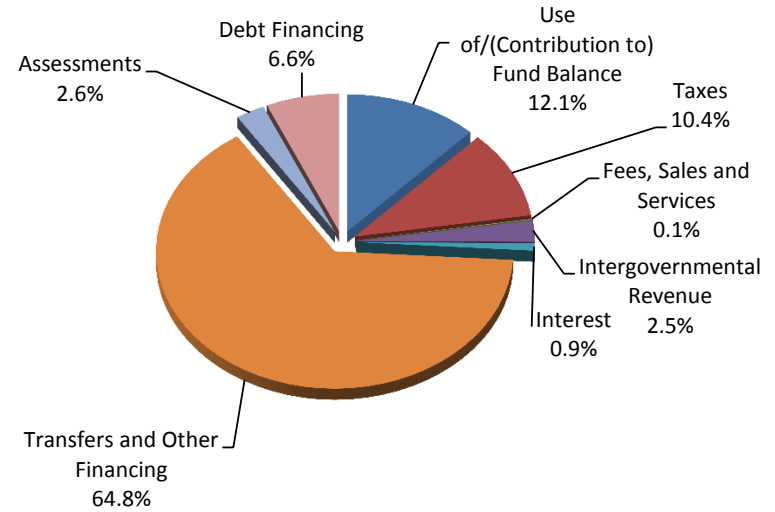
The city's general debt service budget provides for the principal and interest payments on its general obligation bond issues. The budget consists of two sets of appropriations: 1) an amount needed to meet the budget year debt service obligations, and 2) an amount needed to meet the obligations of the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

## Debt Service Funds

**2017 Spending by Major Category**



**2017 Financing by Major Source**



## Allocation of Outstanding General Obligation Debt by Type

As of April 14, 2016

### General Obligation Debt

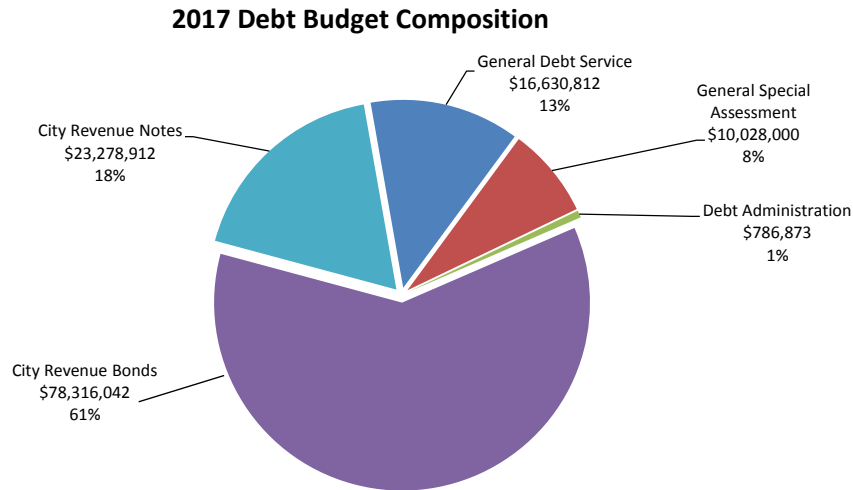
|                                       |                |
|---------------------------------------|----------------|
| General Obligation Tax Levy           | \$ 110,615,888 |
| General Obligation Levy (Library)     | 16,050,000     |
| General Obligation Special Assessment | 93,395,000     |
| General Obligation Tax Increment      | 29,710,000     |
| General Obligation Utility Revenue    | 5,306,727      |
|                                       | <hr/>          |
|                                       | \$ 255,077,615 |

## 2017 Proposed Budget

### Debt Service

#### Department Description:

The Debt Management section of the Office of Financial Services sells city 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 works 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: \$129,040,639
- Total FTEs: 1.95
- 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.
- Sell city debt instruments at the lowest borrowing cost.
- Ensure accurate and timely post-sale debt portfolio management.

#### Recent Accomplishments

- The city maintained its AAA bond rating from Standard and Poor's and Fitch Ratings due to the diverse economy, strong financial management and improving debt burden.
- Saint Paul is one of only 215 municipalities nationally with a AAA bond rating.
- OFS manages a \$550 million debt portfolio consisting of City General Obligation and City Revenue bonds.
- Successfully sold General Obligation, "Green" sewer and lease revenue bonds with record low interest rates totaling roughly \$28.5 million in 2015, utilizing various financing tools.
- Accurately paid existing debt on time and in full.
- Complied with ongoing disclosure and arbitrage requirements in a newly regulated market.

# Spending Reports

# CITY OF SAINT PAUL

## Department Budget Summary (Spending and Financing)

Department: FINANCIAL SERVICES

Budget Year: 2017

Fund: CITY DEBT

|  | 2014<br>Actuals   | 2015<br>Actuals   | 2016<br>Adopted   | 2017<br>Proposed   | Change From<br>2016<br>Adopted |
|--|-------------------|-------------------|-------------------|--------------------|--------------------------------|
| <b><u>Spending by Fund</u></b>           |                   |                   |                   |                    |                                |
| CITY DEBT                                | 73,831,282        | 87,677,266        | 69,677,088        | 129,040,639        | 59,363,551                     |
| <b>TOTAL SPENDING BY FUND</b>            | <b>73,831,282</b> | <b>87,677,266</b> | <b>69,677,088</b> | <b>129,040,639</b> | <b>59,363,551</b>              |
| <b><u>Spending by Major Account</u></b>  |                   |                   |                   |                    |                                |
| EMPLOYEE EXPENSE                         | 178,575           | 177,760           | 249,101           | 265,856            | 16,756                         |
| SERVICES                                 | 150,161           | 169,129           | 226,801           | 226,897            | 96                             |
| MATERIALS AND SUPPLIES                   | 15,805            | 1,989             | 18,169            | 18,169             | -                              |
| ADDITIONAL EXPENSES                      | 1,958,995         | 3,300,422         | -                 | 2,300,000          | 2,300,000                      |
| DEBT SERVICE                             | 40,322,323        | 69,263,731        | 62,951,033        | 59,194,846         | (3,756,188)                    |
| OTHER FINANCING USES                     | 31,205,424        | 14,764,235        | 6,231,984         | 67,034,871         | 60,802,887                     |
| <b>TOTAL SPENDING BY MAJOR ACCOUNT</b>   | <b>73,831,282</b> | <b>87,677,266</b> | <b>69,677,088</b> | <b>129,040,639</b> | <b>59,363,551</b>              |
| <b><u>Financing by Major Account</u></b> |                   |                   |                   |                    |                                |
| DEBT FUND REVENUES                       |                   |                   |                   |                    |                                |
| TAXES                                    | 11,862,140        | 12,099,806        | 19,654,400        | 13,418,242         | (6,236,158)                    |
| INTERGOVERNMENTAL REVENUE                | 644,318           | 3,257,965         | 3,627,435         | 3,163,923          | (463,512)                      |
| FEES SALES AND SERVICES                  | 3,871,165         | 107,535           | 50,000            | 50,000             | -                              |
| ASSESSMENTS                              | 3,338,189         | 3,515,722         | 3,400,000         | 3,400,000          | -                              |
| INVESTMENT EARNINGS                      | 1,515,552         | 418,421           | 725,000           | 1,196,045          | 471,045                        |
| MISCELLANEOUS REVENUE                    | 4,744,885         | 8,639,138         | 8,617,723         | 8,561,417          | (56,306)                       |
| OTHER FINANCING SOURCES                  | 65,506,642        | 44,795,623        | 33,602,531        | 99,251,012         | 65,648,481                     |
| <b>TOTAL FINANCING BY MAJOR ACCOUNT</b>  | <b>91,482,891</b> | <b>72,834,210</b> | <b>69,677,089</b> | <b>129,040,639</b> | <b>59,363,550</b>              |

# CITY OF SAINT PAUL

## Spending Plan by Department

Department: FINANCIAL SERVICES  
Fund: FINANCIAL SERVICES

Budget Year: 2017

|  |                             | 2014<br>Actuals | 2015<br>Actuals | 2016<br>Adopted  | 2017<br>Mayor's<br>Proposed | Change From<br>2016<br>Adopted |
|--|-----------------------------|-----------------|-----------------|------------------|-----------------------------|--------------------------------|
| <b>Spending for Major Account</b>        |                             |                 |                 |                  |                             |                                |
| EMPLOYEE EXPENSE                         |                             | 178,575         | 177,760         | 249,101          | 265,856                     | 16,756                         |
| SERVICES                                 |                             | 110,622         | 142,819         | 188,001          | 190,347                     | 2,347                          |
| MATERIALS AND SUPPLIES                   |                             | 15,805          | 1,989           | 18,169           | 18,169                      | -                              |
| DEBT SERVICE                             |                             | 425             | -               | 312,500          | 312,500                     | -                              |
| OTHER FINANCING USES                     |                             | -               | -               | 6,231,984        | -                           | (6,231,984)                    |
| <b>Total Spending by Major Account</b>   |                             | <b>305,426</b>  | <b>322,568</b>  | <b>6,999,754</b> | <b>786,873</b>              | <b>(6,212,882)</b>             |
| <b>Spending by Accounting Unit</b>       |                             |                 |                 |                  |                             |                                |
| 30013190                                 | GENERAL DEBT ADMINISTRATION | 305,426         | 322,568         | 6,999,754        | 786,873                     | (6,212,882)                    |
| <b>Total Spending by Accounting Unit</b> |                             | <b>305,426</b>  | <b>322,568</b>  | <b>6,999,754</b> | <b>786,873</b>              | <b>(6,212,882)</b>             |

# CITY OF SAINT PAUL

## Spending Plan by Department

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

Budget Year: **2017**

|  | 2014<br>Actuals   | 2015<br>Actuals   | 2016<br>Adopted  | 2017<br>Mayor's<br>Proposed | Change From<br>2016<br>Adopted |
|--|-------------------|-------------------|------------------|-----------------------------|--------------------------------|
| <b>Spending for Major Account</b>      |                   |                   |                  |                             |                                |
| SERVICES                               | 8,970             | 4,050             | 11,850           | 11,600                      | (250)                          |
| DEBT SERVICE                           | 11,882,384        | 10,895,402        | 9,609,489        | 10,917,343                  | 1,307,854                      |
| OTHER FINANCING USES                   | 4,920,000         | -                 | -                | -                           | -                              |
| <b>Total Spending by Major Account</b> | <b>16,811,354</b> | <b>10,899,451</b> | <b>9,621,339</b> | <b>10,928,943</b>           | <b>1,307,604</b>               |

### Spending by Accounting Unit

|  |                               |                   |                   |                  |                   |                  |
|--|-------------------------------|-------------------|-------------------|------------------|-------------------|------------------|
| 300902005A                               | 2005 GO CIB DEBT SERVICE      | 3,462,512         | 31                | 2,000            | 2,000             | -                |
| 300902006A                               | 2006 GO CIB DEBT SERVICE      | 3,360,263         | 22                | 2,000            | 2,000             | -                |
| 300902007C                               | 2007 GO CIB DEBT SERVICE      | 794,476           | 1,913,403         | 1,000            | 1,000             | -                |
| 300902008A                               | 2008 GO CIB DEBT SERVICE      | 773,533           | 782,630           | 786,695          | 788,183           | 1,487            |
| 300902009A                               | 2009 GO CIB DEBT SERVICE      | 547,790           | 541,028           | 541,975          | 537,200           | (4,775)          |
| 300902010B                               | 2010 GO CIB DEBT SERVICE      | 358,416           | 351,958           | 351,095          | 354,505           | 3,410            |
| 300902010E                               | 2010 GO BAB PAYNE MARYLAND    | 778,759           | 775,024           | 556,400          | 306,425           | (249,975)        |
| 300902010F                               | 2010F BUILD AMERICA BONDS     | 211,828           | 211,789           | 211,913          | 211,913           | -                |
| 300902010G                               | 2010G RZED PAYNE MARLD REC CT | 338,304           | 338,363           | 556,809          | 804,037           | 247,227          |
| 300902011A                               | 2011A GO CIB DEBT SERVICE     | 1,322,666         | 1,317,184         | 1,310,126        | 1,300,181         | (9,945)          |
| 300902012A                               | 2012A GO CIB DEBT SERVICE     | 706,370           | 706,055           | 709,675          | 712,275           | 2,600            |
| 300902013B                               | 2013B GO CIB DEBT SERVICE     | 745,599           | 733,851           | 736,850          | 729,800           | (7,050)          |
| 300902013E                               | 2013E GO CIB BALL PARK DEBT   | 318,856           | 438,822           | 542,626          | 544,100           | 1,474            |
| 300902014A                               | 2014A GO CIB DEBT SERVICE     | 3,091,981         | 2,651,466         | 1,289,813        | 1,295,063         | 5,250            |
| 300902015A                               | 2015A GO CIB DEBT SERVICE     | -                 | 137,825           | 2,022,363        | 1,941,163         | (81,200)         |
| 300902016A                               | 2016A GO CIB DEBT SERVICE     | -                 | -                 | -                | 1,206,600         | 1,206,600        |
| 30090900                                 | DESIGNATED FOR FUTURE DEBT    | -                 | -                 | -                | 192,500           | 192,500          |
| <b>Total Spending by Accounting Unit</b> |                               | <b>16,811,354</b> | <b>10,899,451</b> | <b>9,621,339</b> | <b>10,928,943</b> | <b>1,307,604</b> |



# CITY OF SAINT PAUL

## Spending Plan by Department

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

Budget Year: **2017**

|  | 2014<br>Actuals   | 2015<br>Actuals   | 2016<br>Adopted   | 2017<br>Mayor's<br>Proposed | Change From<br>2016<br>Adopted |
|--|-------------------|-------------------|-------------------|-----------------------------|--------------------------------|
| <b>Spending for Major Account</b>      |                   |                   |                   |                             |                                |
| SERVICES                               | 10,058            | 8,494             | 13,200            | 11,200                      | (2,000)                        |
| DEBT SERVICE                           | 8,304,461         | 35,178,116        | 10,436,056        | 10,016,800                  | (419,256)                      |
| OTHER FINANCING USES                   | 2,235,000         | 350,000           | -                 | -                           | -                              |
| <b>Total Spending by Major Account</b> | <b>10,549,519</b> | <b>35,536,610</b> | <b>10,449,256</b> | <b>10,028,000</b>           | <b>(421,256)</b>               |

### Spending by Accounting Unit

|  |                              |                   |                   |                   |                   |                  |
|--|------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| 300912004B                               | 2004B GO SA STREET IMPR DEBT | 1,215,894         | 261               | 100               | 100               | -                |
| 300912005B                               | 2005B GO SA STREET IMPR DEBT | 1,285,216         | 118               | 100               | 100               | -                |
| 300912006B                               | 2006B GO SA STREET IMPR DEBT | 922,017           | 8,177,311         | 1,000             | 1,000             | -                |
| 300912007D                               | 2007D GO SA STREET IMPR DEBT | 942,163           | 8,677,462         | 1,000             | 1,000             | -                |
| 300912008B                               | 2008B GO SA STREET IMPR DEBT | 931,443           | 942,680           | 958,375           | 956,375           | (2,000)          |
| 300912009B                               | 2009B GO SA STREET IMPR DEBT | 824,873           | 820,857           | 826,325           | 824,875           | (1,450)          |
| 300912010C                               | 2010C GO SA STREET IMPR DEBT | 1,034,875         | 10,834,175        | 1,029,909         | -                 | (1,029,909)      |
| 300912011B                               | 2011B GO SA STREET IMPR DEBT | 911,390           | 904,517           | 898,575           | 892,750           | (5,825)          |
| 300912012B                               | 2012B GO SA STREET IMPR DEBT | 687,852           | 685,445           | 698,950           | 655,450           | (43,500)         |
| 300912013C                               | 2013C GO SA STREET IMPR DEBT | 1,052,150         | 784,545           | 779,588           | 774,537           | (5,050)          |
| 300912014B                               | 2014B GO SA STREET IMPR DEBT | 741,645           | 3,364,460         | 3,612,763         | 2,607,563         | (1,005,200)      |
| 300912015B                               | 2015B GO SA STREET IMPR DEBT | -                 | 344,777           | 1,642,572         | 1,574,250         | (68,322)         |
| 300912016C                               | 2016C GO SA STREET IMPR DEBT | -                 | -                 | -                 | 1,500,000         | 1,500,000        |
| 30091900                                 | DESIGNATED FOR FUTURE DEBT   | -                 | -                 | -                 | 240,000           | 240,000          |
| <b>Total Spending by Accounting Unit</b> |                              | <b>10,549,519</b> | <b>35,536,610</b> | <b>10,449,256</b> | <b>10,028,000</b> | <b>(421,256)</b> |

# CITY OF SAINT PAUL

## Spending Plan by Department

Department: FINANCIAL SERVICES  
Fund: LIBRARY DEBT SERVICE

Budget Year: 2017

|  |                                | 2014<br>Actuals | 2015<br>Actuals | 2016<br>Adopted | 2017<br>Mayor's<br>Proposed | Change From<br>2016<br>Adopted |
|--|--------------------------------|-----------------|-----------------|-----------------|-----------------------------|--------------------------------|
| <b>Spending for Major Account</b>        |                                |                 |                 |                 |                             |                                |
| SERVICES                                 |                                | 598             | 563             | -               | -                           | -                              |
| DEBT SERVICE                             |                                | 1,706,736       | 2,042,027       | 1,908,533       | 1,864,933                   | (43,600)                       |
| OTHER FINANCING USES                     |                                | 9,180,000       | -               | -               | -                           | -                              |
| <b>Total Spending by Major Account</b>   |                                | 10,887,335      | 2,042,590       | 1,908,533       | 1,864,933                   | (43,600)                       |
| <b>Spending by Accounting Unit</b>       |                                |                 |                 |                 |                             |                                |
| 300922004Z                               | 2004 GO LIBRARY DEBT SERVICE   | 10,500,270      | -               | -               | -                           | -                              |
| 300922010H                               | 2010H GO LIB RZED TAXABLE DEBT | 192,286         | 192,673         | 192,252         | 192,252                     | -                              |
| 300922014A                               | 2014C GO LIBRARY DEBT SERVICE  | 194,779         | 1,849,917       | 1,716,281       | 1,672,681                   | (43,600)                       |
| <b>Total Spending by Accounting Unit</b> |                                | 10,887,335      | 2,042,590       | 1,908,533       | 1,864,933                   | (43,600)                       |

# CITY OF SAINT PAUL

## Spending Plan by Department

Department: FINANCIAL SERVICES  
Fund: OTHER GO DEBT SERVICE

Budget Year: 2017

|  | 2014<br>Actuals  | 2015<br>Actuals  | 2016<br>Adopted  | 2017<br>Mayor's<br>Proposed | Change From<br>2016<br>Adopted |
|--|------------------|------------------|------------------|-----------------------------|--------------------------------|
| <b>Spending for Major Account</b>      |                  |                  |                  |                             |                                |
| SERVICES                               | 4,506            | 2,851            | 6,750            | 6,750                       | -                              |
| DEBT SERVICE                           | 2,829,662        | 2,834,933        | 3,384,849        | 3,830,186                   | 445,336                        |
| TRANSFER OUT AND OTHER SPEND           | 511,831          | 512,832          | -                | -                           | -                              |
| <b>Total Spending by Major Account</b> | <b>3,346,000</b> | <b>3,350,616</b> | <b>3,391,599</b> | <b>3,836,936</b>            | <b>445,336</b>                 |

### Spending by Accounting Unit

|  |                               |                  |                  |                  |                  |                |
|--|-------------------------------|------------------|------------------|------------------|------------------|----------------|
| 300942008C                               | 2008C GO PS DEBT SERVICE      | 693,108          | 690,005          | 688,394          | 689,794          | 1,400          |
| 300942008Z                               | 2008 JIMMY LEE LEASE DEBT SVC | 512,544          | 513,840          | 538,788          | 538,681          | (106)          |
| 300942009D                               | 2009D GO PS TAX EXEMPT DEBT   | 563,559          | 564,992          | 561,725          | 567,625          | 5,900          |
| 300942009E                               | 2009E GO PS TAXABLE DEBT SVC  | 541,027          | 541,077          | 541,193          | 541,194          | 1              |
| 300942011H                               | 2011H PUBLIC SAFETY DEBT SVC  | 1,035,761        | 1,040,702        | 1,061,500        | 1,072,975        | 11,475         |
| 30094900                                 | DESIGNATED FOR FUTURE DEBT    | -                | -                | -                | 426,667          | 426,667        |
| <b>Total Spending by Accounting Unit</b> |                               | <b>3,346,000</b> | <b>3,350,616</b> | <b>3,391,599</b> | <b>3,836,936</b> | <b>445,336</b> |

# CITY OF SAINT PAUL

## Spending Plan by Department

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

Budget Year: 2017

|  | 2014<br>Actuals   | 2015<br>Actuals   | 2016<br>Adopted   | 2017<br>Mayor's<br>Proposed | Change From<br>2016<br>Adopted |
|--|-------------------|-------------------|-------------------|-----------------------------|--------------------------------|
| <b>Spending for Major Account</b>      |                   |                   |                   |                             |                                |
| SERVICES                               | 9,222             | 3,520             | -                 | -                           | -                              |
| ADDITIONAL EXPENSES                    | 1,954,872         | 3,300,422         | -                 | 2,300,000                   | 2,300,000                      |
| DEBT SERVICE                           | 8,031,946         | 13,209,833        | 13,938,965        | 13,731,171                  | (207,793)                      |
| OTHER FINANCING USES                   | 14,358,592        | 9,401,403         | -                 | 62,284,871                  | 62,284,871                     |
| <b>Total Spending by Major Account</b> | <b>24,354,632</b> | <b>25,915,178</b> | <b>13,938,965</b> | <b>78,316,042</b>           | <b>64,377,078</b>              |

### Spending by Accounting Unit

|  |                                 |                   |                   |                   |                   |                   |
|--|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 300952007A                               | 2007A SALES TAX TAX EXEMPT DS   | 10,314,691        | 10,820,453        | 529,000           | 12,223,300        | 11,694,300        |
| 300952007AR                              | 2007A SALES TAX RESERVE TE DS   | 57,475            | 41,957            | -                 | -                 | -                 |
| 300952007B                               | 2007B SALES TAX TAXABLE DS      | 1,668,785         | 1,669,913         | 1,668,215         | 11,694,300        | 10,026,086        |
| 300952007BR                              | 2007B SALES TAX RESERVE TAXABLE | 57,794            | 72,993            | -                 | -                 | -                 |
| 300952009Z                               | 2009 SALES TAX REV REFUNDING DS | 12,255,887        | 8,118,495         | 6,545,000         | 23,361,417        | 16,816,417        |
| 300952014F                               | 2014F 8 80 TAXABLE DEBT SVC     | -                 | 1,250,826         | 1,104,375         | 14,721,350        | 13,616,975        |
| 300952014G                               | 2014G 8 80 TAX EXEMPT DEBT SVC  | -                 | 1,245,412         | 1,392,375         | 13,615,675        | 12,223,300        |
| 300952014N                               | 2014N REV REF NOTE DEBT SVC     | -                 | 2,695,130         | 2,700,000         | 2,700,000         | -                 |
| <b>Total Spending by Accounting Unit</b> |                                 | <b>24,354,632</b> | <b>25,915,178</b> | <b>13,938,965</b> | <b>78,316,042</b> | <b>64,377,078</b> |

# CITY OF SAINT PAUL

## Spending Plan by Department

Department: FINANCIAL SERVICES  
Fund: GO NOTES DEBT SERVICE

Budget Year: 2017

|  |                                | 2014<br>Actuals  | 2015<br>Actuals  | 2016<br>Adopted  | 2017<br>Mayor's<br>Proposed | Change From<br>2016<br>Adopted |
|--|--------------------------------|------------------|------------------|------------------|-----------------------------|--------------------------------|
| <b>Spending for Major Account</b>        |                                |                  |                  |                  |                             |                                |
| SERVICES                                 |                                | 6,185            | 6,832            | 7,000            | 7,000                       | -                              |
| DEBT SERVICE                             |                                | 2,785,463        | 2,789,663        | 2,776,000        | 2,767,550                   | (8,450)                        |
| <b>Total Spending by Major Account</b>   |                                | <b>2,791,647</b> | <b>2,796,494</b> | <b>2,783,000</b> | <b>2,774,550</b>            | <b>(8,450)</b>                 |
| <b>Spending by Accounting Unit</b>       |                                |                  |                  |                  |                             |                                |
| 300962008X                               | 2008 GO NOTE DSI IMPR LEASE DS | 123,000          | 132,000          | 140,000          | 153,000                     | 13,000                         |
| 300962009F                               | 2009F GO COMET NOTE DEBT SVC   | 1,765,799        | 1,785,878        | 1,786,150        | 1,776,150                   | (10,000)                       |
| 300962012D                               | GO COMET NOTE DEBT SVC         | 902,848          | 878,616          | 856,850          | 845,400                     | (11,450)                       |
| <b>Total Spending by Accounting Unit</b> |                                | <b>2,791,647</b> | <b>2,796,494</b> | <b>2,783,000</b> | <b>2,774,550</b>            | <b>(8,450)</b>                 |

# CITY OF SAINT PAUL

## Spending Plan by Department

Department: FINANCIAL SERVICES  
Fund: HAMLINE DEBT SERVICE

Budget Year: 2017

|  |                             | 2014<br>Actuals | 2015<br>Actuals | 2016<br>Adopted | 2017<br>Mayor's<br>Proposed | Change From<br>2016<br>Adopted |
|--|-----------------------------|-----------------|-----------------|-----------------|-----------------------------|--------------------------------|
| <b>Spending for Major Account</b>        |                             |                 |                 |                 |                             |                                |
| DEBT SERVICE                             |                             | -               | 38,110          | -               | 110,567                     | 110,567                        |
| <b>Total Spending by Major Account</b>   |                             | -               | 38,110          | -               | 110,567                     | 110,567                        |
| <b>Spending by Accounting Unit</b>       |                             |                 |                 |                 |                             |                                |
| 300972015N                               | HAMLINE BALLPARK LEASE DEBT | -               | 38,110          | -               | 110,567                     | 110,567                        |
| <b>Total Spending by Accounting Unit</b> |                             | -               | 38,110          | -               | 110,567                     | 110,567                        |

# CITY OF SAINT PAUL

## Spending Plan by Department

Department: FINANCIAL SERVICES  
Fund: OTHER DEBT SERVICE

Budget Year: 2017

|  | 2014<br>Actuals  | 2015<br>Actuals  | 2016<br>Adopted   | 2017<br>Mayor's<br>Proposed | Change From<br>2016<br>Adopted |
|--|------------------|------------------|-------------------|-----------------------------|--------------------------------|
| <b>Spending for Major Account</b>      |                  |                  |                   |                             |                                |
| ADDITIONAL EXPENSES                    | 4,123            | -                | -                 | -                           | -                              |
| DEBT SERVICE                           | 4,781,246        | 2,275,649        | 20,584,641        | 15,643,795                  | (4,940,846)                    |
| OTHER FINANCING USES                   | -                | 4,500,000        | -                 | 4,750,000                   | 4,750,000                      |
| <b>Total Spending by Major Account</b> | <b>4,785,369</b> | <b>6,775,649</b> | <b>20,584,641</b> | <b>20,393,795</b>           | <b>(190,846)</b>               |

### Spending by Accounting Unit

|  |                                |                  |                  |                   |                   |                  |
|--|--------------------------------|------------------|------------------|-------------------|-------------------|------------------|
| 300989000                                | DESIGNATED FOR FUTURE DEBT     | -                | -                | 1,488,379         | 750,000           | (738,379)        |
| 300989100                                | DESIGNATED FOR SUBSEQUENT YEAR | -                | -                | 12,854,838        | 13,023,448        | 168,610          |
| 300981999Z                               | 1999 ARENA STATE LOAN DEBT SVC | 2,500,000        | 4,500,000        | 4,750,000         | 4,750,000         | -                |
| 300982000Z                               | 2000 PEDESTRAIN CONNECTION DS  | 390,911          | 396,574          | 390,545           | 392,288           | 1,743            |
| 300982011L                               | 2011 PS VEHICLE LEASE DS       | 333,944          | -                | -                 | -                 | -                |
| 300982012L                               | 2012 PS VEHICLE LEASE DS       | 921,874          | 458,875          | -                 | -                 | -                |
| 300982013L                               | 2013 PS VEHICLE LEASE DS       | 638,641          | 638,641          | 319,320           | -                 | (319,320)        |
| 300982014L                               | 2014 PS VEHICLE LEASE DS       | -                | 781,559          | 781,559           | 781,562           | 3                |
| 300982015L                               | 2015 PS VEHICLE LEASE DS       | -                | -                | -                 | 696,497           | 696,497          |
| <b>Total Spending by Accounting Unit</b> |                                | <b>4,785,369</b> | <b>6,775,649</b> | <b>20,584,641</b> | <b>20,393,795</b> | <b>(190,846)</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: 2017

| Account                                    | Account Description           | 2014<br>Actuals   | 2015<br>Actuals   | 2016<br>Adopted   | 2017<br>Mayor's<br>Proposed | Change From<br>2016<br>Adopted |
|--|-------------------------------|-------------------|-------------------|-------------------|-----------------------------|--------------------------------|
| 40005-0                                    | CURRENT PROPERTY TAX          | 9,216,119         | 9,370,574         | 12,145,579        | 13,377,989                  | 1,232,410                      |
| 40010-0                                    | FISCAL DISPARITIES            | 2,632,603         | 2,768,998         |                   |                             |                                |
| 40201-0                                    | PROP TAX 1ST YEAR DELINQUENT  | 29,738            | 56,186            | 40,253            | 40,253                      | -                              |
| 40202-0                                    | PROP TAX 2ND YEAR DELINQUENT  | (16,699)          | (20,050)          |                   |                             |                                |
| 40203-0                                    | PROP TAX 3RD YEAR DELINQUENT  | (11,489)          | (13,016)          |                   |                             |                                |
| 40204-0                                    | PROP TAX 4TH YEAR DELINQUENT  | 3,336             | (8,931)           |                   |                             |                                |
| 40205-0                                    | PROP TAX 5TH YEAR DELINQUENT  | 4,793             | (5,630)           |                   |                             |                                |
| 40206-0                                    | PROP TAX 6TH YR AND PRIOR     | 3,740             | (48,325)          |                   |                             |                                |
| 40405-0                                    | PROPERTY TAX PENALTY          |                   |                   |                   |                             |                                |
| 40605-0                                    | CITY SALES TAX                |                   |                   | 7,468,568         |                             | (7,468,568)                    |
| 40705-0                                    | HOTEL MOTEL TAX               |                   |                   |                   |                             |                                |
| <b>TOTAL FOR TAXES</b>                     |                               | <b>11,862,140</b> | <b>12,099,806</b> | <b>19,654,400</b> | <b>13,418,242</b>           | <b>(6,236,158)</b>             |
| 43305-0                                    | BUILD AMERICA BOND INT CREDIT | 630,747           | 546,552           | 927,435           | 463,923                     | (463,512)                      |
| 43401-0                                    | STATE GRANTS                  | -                 | 2,700,000         | 2,700,000         | 2,700,000                   | -                              |
| 43805-0                                    | CITY SHARE COUNTY PILOT       | 13,572            | 11,413            |                   |                             |                                |
| <b>TOTAL FOR INTERGOVERNMENTAL REVENUE</b> |                               | <b>644,318</b>    | <b>3,257,965</b>  | <b>3,627,435</b>  | <b>3,163,923</b>            | <b>(463,512)</b>               |
| 44190-0                                    | MISCELLANEOUS FEES            | 25,000            |                   |                   |                             |                                |
| 44590-0                                    | MISCELLANEOUS SERVICES        | 91,762            |                   |                   |                             |                                |
| 47510-0                                    | SPACE RENTAL                  | 3,500,000         |                   |                   |                             |                                |
| 51110-0                                    | CITY STRUCTURING FEE          | 244,404           | 105,085           |                   |                             |                                |
| 51175-0                                    | ADMINISTRATION FEE            | 10,000            | 2,450             | 50,000            | 50,000                      | -                              |
| <b>TOTAL FOR CHARGES FOR SERVICES</b>      |                               | <b>3,871,165</b>  | <b>107,535</b>    | <b>50,000</b>     | <b>50,000</b>               | <b>-</b>                       |
| 54105-0                                    | CURRENT YEAR                  | 1,766,369         | 1,783,265         | 2,198,371         |                             | (2,198,371)                    |
| 54110-0                                    | TAX EXEMPT PROPERTY           | 174,710           | 120,435           |                   |                             |                                |
| 54115-0                                    | TAX FORFEITED PROPERTY        | 49,621            | 21,570            |                   |                             |                                |
| 54120-0                                    | PREPAID ASSESSMENTS           | 1,265,445         | 1,523,067         | 1,201,629         | 3,400,000                   | 2,198,371                      |
| 54201-0                                    | 1ST YEAR DELINQUENT           | 40,714            | 32,015            |                   |                             |                                |
| 54202-0                                    | 2ND YEAR DELINQUENT           | 8,861             | 5,009             |                   |                             |                                |
| 54203-0                                    | 3RD YEAR DELINQUENT           | 5,290             | 3,373             |                   |                             |                                |

**CITY OF SAINT PAUL**  
**Financing by Company and Department**

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

**Budget Year: 2017**

|  |                                   |                  |                  |                  |                  |                 |
|--|-----------------------------------|------------------|------------------|------------------|------------------|-----------------|
| 54204-0                                | 4TH YEAR DELINQUENT               | 2,636            | 2,837            |                  |                  |                 |
| 54205-0                                | 5TH YEAR DELINQUENT               | 681              | 2,590            |                  |                  |                 |
| 54206-0                                | 6TH YEAR DELINQUENT               | 2,788            | 3,040            |                  |                  |                 |
| 54305-0                                | ASSESSMENT PENALTY                | 12,186           | 10,487           |                  |                  |                 |
| 54310-0                                | ASSESSMENT INTEREST               | 8,888            | 8,032            |                  |                  |                 |
| <b>TOTAL FOR ASSESSMENTS</b>           |                                   | <b>3,338,189</b> | <b>3,515,722</b> | <b>3,400,000</b> | <b>3,400,000</b> | <b>-</b>        |
| 54505-0                                | INTEREST INTERNAL POOL            | 510,825          | 679,249          | 725,000          | 1,196,045        | 471,045         |
| 54506-0                                | INTEREST ACCRUED REVENUE          | (3,947)          | (111,549)        |                  |                  |                 |
| 54510-0                                | INC OR DEC OF INVESTMENT          | 883,714          | (247,122)        |                  |                  |                 |
| 54810-0                                | OTHER INTEREST EARNED             | 124,959          | 97,843           |                  |                  |                 |
| <b>TOTAL FOR INVESTMENT EARNINGS</b>   |                                   | <b>1,515,552</b> | <b>418,421</b>   | <b>725,000</b>   | <b>1,196,045</b> | <b>471,045</b>  |
| 55105-0                                | PROGRAM INCOME                    | 13,091           |                  |                  |                  |                 |
| 55505-0                                | OUTSIDE CONTRIBUTION DONATIONS    | -                |                  | 97,326           |                  | (97,326)        |
| 55535-0                                | WILD PAYMENT IN LIEU OF TAXES     | 4,244,125        | 4,631,331        | 5,020,397        | 5,061,417        | 41,020          |
| 55540-0                                | WILD RENT PAYMENT                 |                  | 3,500,000        | 3,500,000        | 3,500,000        | -               |
| 55555-0                                | CONTRIBUTION DEBT SERVICE         |                  | 487,457          |                  |                  |                 |
| 55615-0                                | CAPITAL ASSET CONTRIBUTION        | 487,669          |                  |                  |                  |                 |
| 55815-0                                | REFUND OVERPAYMENTS               |                  | (4,649)          |                  |                  |                 |
| 55845-0                                | JURY DUTY PAY                     |                  |                  |                  |                  |                 |
| 55915-0                                | OTHER MISC REVENUE                |                  | 25,000           |                  |                  |                 |
| <b>TOTAL FOR MISCELLANEOUS REVENUE</b> |                                   | <b>4,744,885</b> | <b>8,639,138</b> | <b>8,617,723</b> | <b>8,561,417</b> | <b>(56,306)</b> |
| 56110-0                                | INTRA FUND BOND DRAW              |                  |                  |                  | 28,337,025       | 28,337,025      |
| 56115-0                                | INTRA FUND IN TRANSFER            | 4,541,451        | 114,950          |                  | 23,917,600       | 23,917,600      |
| 56205-0                                | TRANSFER FROM COMPONENT UNIT      |                  |                  | 5,239,481        | 392,288          | (4,847,193)     |
| 56220-0                                | TRANSFER FR GENERAL FUND          | 1,121,310        | 570,795          | 540,377          | 4,093,377        | 3,553,000       |
| 56225-0                                | TRANSFER FR SPECIAL REVENUE FUND  | 12,902,100       | 22,918,724       | 3,011,005        | 18,996,761       | 15,985,756      |
| 56230-0                                | TRANSFER FR DEBT SERVICE FUND     | 8,236,365        |                  |                  |                  |                 |
| 56235-0                                | TRANSFER FR CAPITAL PROJ FUND     | 31,926,965       | 4,508,878        | 6,678,984        | 5,418,252        | (1,260,732)     |
| 56240-0                                | TRANSFER FR ENTERPRISE FUND       | 4,107,662        | 3,368,958        | 1,500,000        | 2,250,000        | 750,000         |
| 56245-0                                | TRANSFER FR INTERNAL SERVICE FUND | 2,670,788        | 2,688,318        |                  |                  |                 |
| 57105-0                                | BOND ISSUED HISTORY               |                  |                  |                  |                  |                 |
| 57110-0                                | REFUNDING BOND ISSUED HISTORY     |                  |                  |                  |                  |                 |
| 57115-0                                | GO BOND ISSUED                    |                  | 285,000          |                  |                  |                 |
| 57205-0                                | PREMIUM ON BOND ISSUED HISTORY    |                  | 10,340,000       |                  | 215,000          | 215,000         |
| 58101-0                                | SALE OF CAPITAL ASSET             |                  |                  | 750,000          |                  | (750,000)       |

**CITY OF SAINT PAUL**  
**Financing by Company and Department**

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

**Budget Year: 2017**

|  |                                |                   |                   |                   |                    |                   |
|--|--------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| 59910-0                                  | USE OF FUND BALANCE            |                   |                   | 3,334,878         | 2,607,261          | (727,617)         |
| 59920-0                                  | USE OF SUBSEQ YR DESIGNATED FB |                   |                   | 12,547,806        | 13,023,448         | 475,642           |
| <b>TOTAL FOR OTHER FINANCING SOURCES</b> |                                | <b>65,506,642</b> | <b>44,795,623</b> | <b>33,602,531</b> | <b>99,251,012</b>  | <b>65,648,481</b> |
|  |                                |                   |                   |                   |                    |                   |
| <b>TOTAL FOR CITY DEBT</b>               |                                | <b>91,482,891</b> | <b>72,834,210</b> | <b>69,677,089</b> | <b>129,040,639</b> | <b>59,363,550</b> |

# CITY OF SAINT PAUL

## Financing Plan by Department

Department: FINANCIAL SERVICES  
Fund: CITY DEBT

Budget Year: 2017

|                                     | 2014<br>Actuals   | 2015<br>Actuals   | 2016<br>Adopted   | 2017<br>Proposed   | Change From<br>2016<br>Adopted |
|-------------------------------------|-------------------|-------------------|-------------------|--------------------|--------------------------------|
| <b>Financing for Major Account</b>  |                   |                   |                   |                    |                                |
| BUDGET ADJUSTMENTS                  | -                 | -                 | 15,882,684        | 15,630,709         | (251,975)                      |
| TAXES                               | 11,862,140        | 12,099,806        | 19,654,400        | 13,418,242         | (6,236,158)                    |
| INTERGOVERNMENTAL REVENUE           | 644,318           | 3,257,965         | 3,627,435         | 3,163,923          | (463,512)                      |
| FEES SALES AND SERVICES             | 3,871,165         | 107,535           | 50,000            | 50,000             | -                              |
| ASSESSMENTS                         | 3,338,189         | 3,515,722         | 3,400,000         | 3,400,000          | -                              |
| INTEREST EARNINGS                   | 1,515,552         | 418,421           | 725,000           | 1,196,045          | 471,045                        |
| MISCELLANEOUS REVENUE               | 4,744,885         | 8,639,138         | 8,617,723         | 8,561,417          | (56,306)                       |
| TRANSFERS IN OTHER FINANCING        | 65,506,642        | 44,795,623        | 17,719,847        | 83,620,303         | 65,900,456                     |
| <b>TOTAL BY MAJOR ACCOUNT GROUP</b> | <b>91,482,891</b> | <b>72,834,210</b> | <b>69,677,089</b> | <b>129,040,639</b> | <b>59,363,550</b>              |

# CITY OF SAINT PAUL

## Financing Plan by Department

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

**Budget Year: 2017**

|                                     |                                | 2014<br>Actuals | 2015<br>Actuals | 2016<br>Adopted | 2017<br>Proposed | Change From<br>2016<br>Adopted |
|-------------------------------------|--------------------------------|-----------------|-----------------|-----------------|------------------|--------------------------------|
| <b>Financing by Accounting Unit</b> |                                |                 |                 |                 |                  |                                |
| 30013190                            | GENERAL DEBT ADMINISTRATION    | 8,075,431       | 4,433,619       | 30,204,038      | 786,873          | (29,417,165)                   |
| 300989000                           | DESIGNATED FOR FUTURE DEBT     | -               | 301,734         | 820,637         | 750,000          | (70,637)                       |
| 300989100                           | DESIGNATED FOR SUBSEQUENT YEAR | -               | -               | 12,854,838      | 13,023,448       | 168,610                        |
| 300902005A                          | 2005 GO CIB DEBT SERVICE       | 1,134,273       | 237             | 2,000           | 2,000            | -                              |
| 300902006A                          | 2006 GO CIB DEBT SERVICE       | 1,977,074       | 191             | 2,000           | 2,000            | -                              |
| 300902007C                          | 2007 GO CIB DEBT SERVICE       | 411,701         | 1,515,970       | 1,000           | 1,000            | -                              |
| 300902008A                          | 2008 GO CIB DEBT SERVICE       | 404,370         | 783,752         | 1,000           | 788,182          | 787,182                        |
| 300902009A                          | 2009 GO CIB DEBT SERVICE       | 278,862         | 545,098         | 600             | 537,200          | 536,600                        |
| 300902010B                          | 2010 GO CIB DEBT SERVICE       | 182,027         | 349,586         | 500             | 354,504          | 354,004                        |
| 300902010E                          | 2010 GO BAB PAYNE MARYLAND     | 421,334         | 670,201         | 800             | 306,425          | 305,625                        |
| 300902010F                          | 2010F BUILD AMERICA BONDS      | 149,595         | 252,055         | 68,998          | 211,913          | 142,915                        |
| 300902010G                          | 2010G RZED PAYNE MARLD REC CT  | 298,188         | 523,864         | 140,710         | 804,037          | 663,327                        |
| 300902011A                          | 2011A GO CIB DEBT SERVICE      | 682,195         | 1,315,876       | 2,000           | 1,300,181        | 1,298,181                      |
| 300902012A                          | 2012A GO CIB DEBT SERVICE      | 364,557         | 709,282         | 750             | 712,276          | 711,526                        |
| 300902013B                          | 2013B GO CIB DEBT SERVICE      | 673,260         | 743,742         | 250             | 729,800          | 729,550                        |
| 300902013E                          | 2013E GO CIB BALL PARK DEBT    | 173,083         | (966)           | 600             | 544,100          | 543,500                        |
| 300902014A                          | 2014A GO CIB DEBT SERVICE      | 3,126,638       | 899,235         | -               | 1,295,062        | 1,295,062                      |
| 300902015A                          | 2015A GO CIB DEBT SERVICE      | -               | 1,897,837       | -               | 1,941,163        | 1,941,163                      |
| 300902016A                          | 2016A GO CIB DEBT SERVICE      | -               | -               | -               | 1,206,600        | 1,206,600                      |
| 30090900                            | DESIGNATED FOR FUTURE DEBT     | -               | -               | -               | 192,500          | 192,500                        |
| 300911995C                          | 1995C GO SA STREET IMPR DEBT   | 58,158          | 49,153          | -               | -                | -                              |
| 300911996A                          | 1996A GO SA STREET IMPR DEBT   | 50,618          | 40,305          | -               | -                | -                              |
| 300911997B                          | 1997B GO SA STREET IMPR DEBT   | 50,202          | 45,322          | -               | -                | -                              |
| 300911998D                          | 1998D GO SA STREET IMPR DEBT   | 71,251          | 63,446          | -               | -                | -                              |
| 300911999C                          | 1999C GO SA STREET IMPR DEBT   | 105,143         | 97,377          | -               | -                | -                              |
| 300912000B                          | 2000B GO SA STREET IMPR DEBT   | 92,291          | 80,783          | -               | -                | -                              |
| 300912001B                          | 2001B GO SA STREET IMPR DEBT   | 127,927         | 109,818         | -               | -                | -                              |
| 300912002B                          | 2002B GO SA STREET IMPR DEBT   | 66,877          | 155,890         | -               | -                | -                              |
| 300912003B                          | 2003B GO SA STREET IMPR DEBT   | 124,646         | 122,588         | -               | -                | -                              |
| 300912004B                          | 2004B GO SA STREET IMPR DEBT   | 1,157,661       | 98,735          | 100             | 100              | -                              |
| 300912005B                          | 2005B GO SA STREET IMPR DEBT   | 1,179,716       | 43,811          | 100             | 100              | -                              |
| 300912006B                          | 2006B GO SA STREET IMPR DEBT   | 507,149         | 190,118         | 1,000           | 1,000            | -                              |
| 300912007D                          | 2007D GO SA STREET IMPR DEBT   | 403,685         | 138,591         | 1,000           | 1,000            | -                              |
| 300912008B                          | 2008B GO SA STREET IMPR DEBT   | 556,780         | 1,019,246       | 2,000           | 956,375          | 954,375                        |
| 300912009B                          | 2009B GO SA STREET IMPR DEBT   | 519,812         | 877,936         | 2,000           | 824,875          | 822,875                        |
| 300912010C                          | 2010C GO SA STREET IMPR DEBT   | 643,020         | 11,451,234      | 157,225         | -                | (157,225)                      |
| 300912011B                          | 2011B GO SA STREET IMPR DEBT   | 639,790         | 994,053         | 2,000           | 892,750          | 890,750                        |
| 300912012B                          | 2012B GO SA STREET IMPR DEBT   | 583,653         | 805,142         | 2,000           | 655,450          | 653,450                        |

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

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

**Budget Year: 2017**

|                             |                                 | 2014<br>Actuals   | 2015<br>Actuals   | 2016<br>Adopted   | 2017<br>Proposed   | Change From<br>2016<br>Adopted |
|-----------------------------|---------------------------------|-------------------|-------------------|-------------------|--------------------|--------------------------------|
| 300912013C                  | 2013C GO SA STREET IMPR DEBT    | 908,287           | 451,929           | 1,000             | 774,538            | 773,538                        |
| 300912014B                  | 2014B GO SA STREET IMPR DEBT    | 17,822,666        | 1,830,435         | 1,431,984         | 2,607,563          | 1,175,579                      |
| 300912015C                  | 2015C GO SA STREET IMPR DEBT    | -                 | 874,849           | -                 | 1,574,250          | 1,574,250                      |
| 300912016C                  | 2016C GO SA STRETT IMPR DEBT    | -                 | -                 | -                 | 1,500,000          | 1,500,000                      |
| 30091900                    | DESIGNATED FOR FUTURE DEBT      | -                 | -                 | -                 | 239,999            | 239,999                        |
| 300922004Z                  | 2004 GO LIBRARY DEBT SERVICE    | 9,275,987         | -                 | -                 | -                  | -                              |
| 300922010H                  | 2010H GO LIB RZED TAXABLE DEBT  | 175,293           | 196,547           | 80,284            | 192,252            | 111,968                        |
| 300922014C                  | 2014C GO LIBRARY DEBT SERVICE   | 1,593,187         | 262,282           | -                 | 1,672,681          | 1,672,681                      |
| 300942008C                  | 2008C GO PS DEBT SERVICE        | 358,499           | 363,628           | 688,394           | 689,794            | 1,400                          |
| 300942008Z                  | 2008 JIMMY LEE LEASE DEBT SVC   | 162,009           | 247,157           | 1,000             | 538,681            | 537,681                        |
| 300942009D                  | 2009D GO PS TAX EXEMPT DEBT     | 294,615           | 460,782           | 1,000             | 567,625            | 566,625                        |
| 300942009E                  | 2009E GO PS TAXABLE DEBT SVC    | 455,500           | 449,993           | 176,286           | 541,194            | 364,908                        |
| 300942011H                  | 2011H PUBLIC SAFETY DEBT SVC    | 567,026           | 527,427           | 65,606            | 1,072,975          | 1,007,369                      |
| 30094900                    | DESIGNATED FOR FUTURE DEBT      | -                 | -                 | -                 | 426,667            | 426,667                        |
| 300952007A                  | 2007A SALES TAX TAX EXEMPT DS   | 11,167,179        | 1,317,433         | 529,000           | 12,223,300         | 11,694,300                     |
| 300952007AR                 | 2007A SALES TAX RESERVE TE DS   | 57,475            | 41,957            | -                 | -                  | -                              |
| 300952007B                  | 2007B SALES TAX TAXABLE DS      | 57,794            | 4,110,082         | 1,668,215         | 11,694,300         | 10,026,085                     |
| 300952007BR                 | 2007B SALES TAX RESERVE TAXABLE | 57,794            | 72,993            | -                 | -                  | -                              |
| 300952009Z                  | 2009 SALES TAX REV REFUNDING DS | 17,430,097        | 12,516,474        | 6,545,000         | 23,361,417         | 16,816,417                     |
| 300952014F                  | 2014F 8 80 TAXABLE DEBT SVC     | -                 | 3,040,467         | 1,104,375         | 14,721,350         | 13,616,975                     |
| 300952014G                  | 2014G 8 80 TAX EXEMPT DEBT SVC  | -                 | 3,036,514         | 1,392,375         | 13,615,675         | 12,223,300                     |
| 300952014N                  | 2014N REV REF NOTE DEBT SVC     | -                 | 2,700,008         | 2,700,000         | 2,700,000          | -                              |
| 300962008X                  | 2008 GO NOTE DSI IMPR LEASE DS  | 123,000           | 132,000           | 140,000           | 153,000            | 13,000                         |
| 300962009F                  | 2009F GO COMET NOTE DEBT SVC    | 1,829,307         | 1,801,772         | 1,786,150         | 1,776,150          | (10,000)                       |
| 300962012D                  | 2012D GO COMET NOTE DEBT SVC    | 969,960           | 885,437           | 856,850           | 845,400            | (11,450)                       |
| 300972015N                  | HAMLIN LEASE DEBT SERVICE       | -                 | 38,110            | -                 | 110,567            | 110,567                        |
| 300981999Z                  | 1999 ARENA STATE LOAN DEBT SVC  | -                 | 4,000,000         | 4,750,000         | 4,750,000          | -                              |
| 300982000Z                  | 2000 PEDESTRAIN CONNECTION DS   | 391,344           | 389,557           | 390,545           | 392,288            | 1,743                          |
| 300982011L                  | 2011 PS VEHICLE LEASE DS        | 333,944           | -                 | -                 | -                  | -                              |
| 300982012L                  | 2012 PS VEHICLE LEASE DS        | 1,131,542         | 458,875           | -                 | -                  | -                              |
| 300982013L                  | 2013 PS VEHICLE LEASE DS        | 638,641           | 638,641           | 319,320           | -                  | (319,320)                      |
| 300982014L                  | 2014 PS VEHICLE LEASE DS        | 390,779           | 664,000           | 781,559           | 781,562            | 3                              |
| 300982015L                  | 2015 PS VEHICLE LEASE DS        | -                 | -                 | -                 | 696,497            | 696,497                        |
| <b>TOTAL FOR DEPARTMENT</b> |                                 | <b>91,482,891</b> | <b>72,834,210</b> | <b>69,677,089</b> | <b>129,040,639</b> | <b>59,363,550</b>              |