City of Saint Paul Financial Analysis Template Instructions

Purpose of the Fiscal Analysis Template:

- Provide summary information of the fiscal impact of financial resolutions that come before the Mayor and City Council
- Provide accurate accounting information (codes, and amounts) so that budget amendments can be reflected in the Infor system.
- Resolutions and administrative orders without this information will not be approved by OFS, and will be returned to the resolution drafter.

Financial Analysis Template

- Provide the requested information in the <u>Financial Analysis Template (green tab)</u> of this file. Pop-up windows will appear throughout the file to provide more details on what information is required.
- Complete the **top section** (line #s 1-27) of the Financial Analysis Template for any finance related resolutions, including:
 - Grants: applying for, accepting, and budgeting
 - Donations: soliciting, accepting, and budgeting
 - Budget amendments: both resolutions and administrative orders
 - All other resolutions with a financial impact
- Required fields are marked with red font or borders.

• General Ledger (GL) - Annual Budget

- Complete the General Ledger section for all changes to the annual budget
- Provide accurate GL account codes: Company, Accounting Unit (fund-department-cost center), Account
- If you need help with GL codes, check the Chart of Accounts crosswalk on the intranet or contact Lori Lee x68822
- This section is required for all changes to the budget via budget amendment or administrative order

• Activity Ledger (AC) - Life to Date Activity Budget

- Complete the Activity Ledger section in addition to the GL section for changes to the following budgets:
 - Grants
 - Capital and Capital Bond Proceeds
 - STAR
 - TIF
 - HRA
- Provide accurate AC account codes: Activity Group, Activity, Account Category
- If you need help with AC codes, check the Chart of Accounts crosswalk on the intranet or contact Patty Germain x68807

Budget Reference Tabs

- The <u>Operating Budget Reference</u> and <u>CIB Budget Reference</u> pages (blue tabs) contain guidance on what kind of Mayoral and/or Council action is required for budget changes to the operating and capital budgets. Charter and administrative code citations for various financial resolutions are also provided.
- If you have questions about what is required to accomplish a particular financial action, please contact your budget analyst.

City of Saint Paul Financial Analysis

| 1 | File ID Number: | | AO 21-51 | | | | | |
|---|---|--|--|--|------------------|---|--|---|
| 2 3 | Budget Affected: | | Operating Budget | HREEO Ge | eneral Fund | | | |
| 4 5 6 | Total Amount of Transaction: - | | | | | | | |
| 6 7 | Funding Source: | | Transfer of Appro | priations | | | | |
| 8 9 | | | Appropriation alre | ady included in budget? Ye | 96 | | | |
| 10 | | | | , , | 65 | | | |
| 11 12 | Charter Citation: | | City Charter 10.07 | 7.4 | | | | |
| 13 | | | | | | | | |
| 14 15 | Fiscal Analysis | | | | | | | |
| 16 | • | • | - | of Human Rights and Equal Economic | | | | |
| 17 18 | | - | | enses and provide appropriate levels on re being reallocated to fund an execu | | • | - | |
| 19 | e . | Equal Economic Opportu | - | • | | | | |
| 20 21 | | | | | | | | |
| 22 | | | | | | | | |
| 23 24 | | | | | | | | |
| 25 | | | | | | | | |
| 26 27 | | | | | | | | |
| 28 | | | | | | | | |
| 29 30 | Detail Accounting C | odes: | | | | | | |
| 31 | | | GENE | RAL LEDGER (GL) - ANNUAL BUDGET | | | | |
| 32 33 | Spending Changes | | | | | | | |
| 34 | (Action Accomplished) | Ol Annual Dudact | | | | CURRENT | | |
| 35 | A | GL Annual Budget | A | | | CURRENT | 0 | AMENDED |
| 36 | Company | Fund-Dept-Cost Center | Account | Description | | BUDGET | CHANGES | BUDGEI |
| 36 37 | Company | Fund-Dept-Cost Center | Account | Description | | BUDGET | CHANGES | BUDGET |
| 37 38 | Company1 1 | 10015100 | 63160 | GENERAL PROFESSIONAL SERVICE | | 1,500 | 48,000 | 49,500 |
| 37 | Company1 1 1 | | | | | | | |
| 37 38 39 40 41 | Company 1 1 1 1 | 10015100 10015400 10015400 10015400 | 63160 60105 61005 61010 | GENERAL PROFESSIONAL SERVICE FULL TIME CERTIFIED SOCIAL SECURITY MEDICARE REGULAR | | 1,500 475,386 29,363 6,542 | 48,000 (34,490) (2,130) (475) | 49,500 440,896 27,233 6,067 |
| 37 38 39 40 41 42 | Company 1 1 1 1 1 1 | 10015100 10015400 10015400 10015400 10015400 | 63160 60105 61005 61010 61110 | GENERAL PROFESSIONAL SERVICE FULL TIME CERTIFIED SOCIAL SECURITY MEDICARE REGULAR PERA COORDINATED PENSION | | 1,500 475,386 29,363 6,542 35,520 | 48,000 (34,490) (2,130) (475) (2,577) | 49,500 440,896 27,233 6,067 32,943 |
| 37 38 39 40 41 42 43 | Company 1 1 1 1 1 1 1 1 1 | 10015100 10015400 10015400 10015400 10015400 10015400 | 63160 60105 61005 61010 61110 61210 | GENERAL PROFESSIONAL SERVICE FULL TIME CERTIFIED SOCIAL SECURITY MEDICARE REGULAR PERA COORDINATED PENSION EMPLOYEE HEALTH INSURANCE | | 1,500 475,386 29,363 6,542 35,520 91,102 | 48,000 (34,490) (2,130) (475) (2,577) (6,610) | 49,500 440,896 27,233 6,067 32,943 84,492 |
| 37 38 39 40 41 42 | Company 1 1 1 1 1 1 1 1 1 | 10015100 10015400 10015400 10015400 10015400 | 63160 60105 61005 61010 61110 | GENERAL PROFESSIONAL SERVICE FULL TIME CERTIFIED SOCIAL SECURITY MEDICARE REGULAR PERA COORDINATED PENSION | | 1,500 475,386 29,363 6,542 35,520 | 48,000 (34,490) (2,130) (475) (2,577) | 49,500 440,896 27,233 6,067 32,943 |
| 37 38 39 40 41 42 43 44 45 46 | Company 1 1 1 1 1 1 1 1 1 | 10015100 10015400 10015400 10015400 10015400 10015400 | 63160 60105 61005 61010 61110 61210 | GENERAL PROFESSIONAL SERVICE FULL TIME CERTIFIED SOCIAL SECURITY MEDICARE REGULAR PERA COORDINATED PENSION EMPLOYEE HEALTH INSURANCE | TOTAL | 1,500 475,386 29,363 6,542 35,520 91,102 23,680 | 48,000 (34,490) (2,130) (475) (2,577) (6,610) | 49,500 440,896 27,233 6,067 32,943 84,492 21,962 |
| 37 38 39 40 41 42 43 44 45 | Company 1 1 1 1 1 1 1 1 | 10015100 10015400 10015400 10015400 10015400 10015400 | 63160 60105 61005 61010 61110 61210 | GENERAL PROFESSIONAL SERVICE FULL TIME CERTIFIED SOCIAL SECURITY MEDICARE REGULAR PERA COORDINATED PENSION EMPLOYEE HEALTH INSURANCE | TOTAL: | 1,500 475,386 29,363 6,542 35,520 91,102 | 48,000 (34,490) (2,130) (475) (2,577) (6,610) | 49,500 440,896 27,233 6,067 32,943 84,492 |
| 37 38 39 40 41 42 43 44 45 46 47 48 49 | 1 1 1 1 1 1 1 5 Financing Changes | 10015100 10015400 10015400 10015400 10015400 10015400 | 63160 60105 61005 61010 61110 61210 | GENERAL PROFESSIONAL SERVICE FULL TIME CERTIFIED SOCIAL SECURITY MEDICARE REGULAR PERA COORDINATED PENSION EMPLOYEE HEALTH INSURANCE | TOTAL: | 1,500 475,386 29,363 6,542 35,520 91,102 23,680 | 48,000 (34,490) (2,130) (475) (2,577) (6,610) | 49,500 440,896 27,233 6,067 32,943 84,492 21,962 |
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| 37 38 39 40 41 42 43 44 45 46 47 48 9 51 52 | 1 1 1 1 1 1 1 5 Financing Changes | 10015100 10015400 10015400 10015400 10015400 10015400 10015400 | 63160 60105 61005 61010 61110 61210 | GENERAL PROFESSIONAL SERVICE FULL TIME CERTIFIED SOCIAL SECURITY MEDICARE REGULAR PERA COORDINATED PENSION EMPLOYEE HEALTH INSURANCE | TOTAL: | 1,500 475,386 29,363 6,542 35,520 91,102 23,680 - | 48,000 (34,490) (2,130) (475) (2,577) (6,610) | 49,500 440,896 27,233 6,067 32,943 84,492 21,962 663,093 |
| 37 38 39 40 41 42 43 44 45 46 47 48 9 51 52 53 | 1 1 1 1 1 1 Financing Changes (Action Accomplished) | 10015100 10015400 10015400 10015400 10015400 10015400 10015400 | 63160 60105 61005 61010 61110 61210 61550 | GENERAL PROFESSIONAL SERVICE FULL TIME CERTIFIED SOCIAL SECURITY MEDICARE REGULAR PERA COORDINATED PENSION EMPLOYEE HEALTH INSURANCE INDIRECT FRINGES | TOTAL: | 1,500 475,386 29,363 6,542 35,520 91,102 23,680 - 663,093 | 48,000 (34,490) (2,130) (475) (2,577) (6,610) (1,718) | 49,500 440,896 27,233 6,067 32,943 84,492 21,962 663,093 AMENDED |
| 37 38 39 41 42 43 44 45 47 48 90 51 52 53 54 55 | 1 1 1 1 1 1 Financing Changes (Action Accomplished) | 10015100 10015400 10015400 10015400 10015400 10015400 10015400 | 63160 60105 61005 61010 61110 61210 61550 | GENERAL PROFESSIONAL SERVICE FULL TIME CERTIFIED SOCIAL SECURITY MEDICARE REGULAR PERA COORDINATED PENSION EMPLOYEE HEALTH INSURANCE INDIRECT FRINGES | | 1,500 475,386 29,363 6,542 35,520 91,102 23,680 - 663,093 | 48,000 (34,490) (2,130) (475) (2,577) (6,610) (1,718) | 49,500 440,896 27,233 6,067 32,943 84,492 21,962 663,093 AMENDED |
| 37 38 39 41 42 44 45 47 49 51 52 55 55 55 | 1 1 1 1 1 1 Financing Changes (Action Accomplished) | 10015100 10015400 10015400 10015400 10015400 10015400 10015400 | 63160 60105 61005 61010 61110 61210 61550 | GENERAL PROFESSIONAL SERVICE FULL TIME CERTIFIED SOCIAL SECURITY MEDICARE REGULAR PERA COORDINATED PENSION EMPLOYEE HEALTH INSURANCE INDIRECT FRINGES | TOTAL: TOTAL: | 1,500 475,386 29,363 6,542 35,520 91,102 23,680 - 663,093 | 48,000 (34,490) (2,130) (475) (2,577) (6,610) (1,718) | 49,500 440,896 27,233 6,067 32,943 84,492 21,962 663,093 AMENDED |
| 37 38 39 41 42 44 45 47 49 51 52 55 55 55 57 58 | 1 1 1 1 1 1 Financing Changes (Action Accomplished) | 10015100 10015400 10015400 10015400 10015400 10015400 10015400 | 63160 60105 61005 61010 61110 61210 61550 Account | GENERAL PROFESSIONAL SERVICE FULL TIME CERTIFIED SOCIAL SECURITY MEDICARE REGULAR PERA COORDINATED PENSION EMPLOYEE HEALTH INSURANCE INDIRECT FRINGES | - TOTAL: | 1,500 475,386 29,363 6,542 35,520 91,102 23,680 - 663,093 | 48,000 (34,490) (2,130) (475) (2,577) (6,610) (1,718) | 49,500 440,896 27,233 6,067 32,943 84,492 21,962 663,093 AMENDED |
| 373839414244454749515254555758 | 1 1 1 1 1 1 1 Financing Changes (Action Accomplished) Company | 10015100 10015400 10015400 10015400 10015400 10015400 5400 | 63160 60105 61005 61010 61110 61210 61550 Account | GENERAL PROFESSIONAL SERVICE FULL TIME CERTIFIED SOCIAL SECURITY MEDICARE REGULAR PERA COORDINATED PENSION EMPLOYEE HEALTH INSURANCE INDIRECT FRINGES Description | - TOTAL: | 1,500 475,386 29,363 6,542 35,520 91,102 23,680 - 663,093 | 48,000 (34,490) (2,130) (475) (2,577) (6,610) (1,718) | 49,500 440,896 27,233 6,067 32,943 84,492 21,962 663,093 AMENDED |
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| 37 38 39 41 42 44 45 47 49 51 52 55 55 55 55 56 78 90 61 2 | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 T T Financing Changes (Action Accomplished) Company Company Complete this section f Spending Changes | 10015100 10015400 10015400 10015400 10015400 10015400 5400 | 63160 60105 61005 61010 61110 61210 61550 Account | GENERAL PROFESSIONAL SERVICE FULL TIME CERTIFIED SOCIAL SECURITY MEDICARE REGULAR PERA COORDINATED PENSION EMPLOYEE HEALTH INSURANCE INDIRECT FRINGES Description | - TOTAL: | 1,500 475,386 29,363 6,542 35,520 91,102 23,680 - 663,093 | 48,000 (34,490) (2,130) (475) (2,577) (6,610) (1,718) | 49,500 440,896 27,233 6,067 32,943 84,492 21,962 663,093 AMENDED |
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| 37 39 41 43 44 44 44 45 55 55 55 55 56 60 12 34 45 66 66 66 66 66 66 66 66 66 6 | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 10015100 10015400 10015400 10015400 10015400 10015400 5400 | 63160 60105 61005 61010 61110 61210 61550 Account | GENERAL PROFESSIONAL SERVICE FULL TIME CERTIFIED SOCIAL SECURITY MEDICARE REGULAR PERA COORDINATED PENSION EMPLOYEE HEALTH INSURANCE INDIRECT FRINGES Description | - TOTAL: | 1,500 475,386 29,363 6,542 35,520 91,102 23,680 663,093 CURRENT BUDGET | 48,000 (34,490) (2,130) (475) (2,577) (6,610) (1,718) | 49,500 440,896 27,233 6,067 32,943 84,492 21,962 663,093 AMENDED BUDGET |
| 37 39 41 43 44 44 44 45 55 55 55 55 55 56 66 66 66 6 | 1 1 1 1 1 1 1 1 1 Financing Changes (Action Accomplished) Company Complete this section for a spending Changes (Action Accomplished) | 10015100 10015400 10015400 10015400 10015400 10015400 GL Annual Budget Fund-Dept-Cost Center | 63160 60105 61005 61010 61110 61210 61550 Account | GENERAL PROFESSIONAL SERVICE FULL TIME CERTIFIED SOCIAL SECURITY MEDICARE REGULAR PERA COORDINATED PENSION EMPLOYEE HEALTH INSURANCE INDIRECT FRINGES Description | - TOTAL: | 1,500 475,386 29,363 6,542 35,520 91,102 23,680 663,093 CURRENT BUDGET | 48,000 (34,490) (2,130) (475) (2,577) (6,610) (1,718) - CHANGES - | 49,500 440,896 27,233 6,067 32,943 84,492 21,962 663,093 AMENDED BUDGET |
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| 72 | (Action Accomplishe | d) | | | | | | |
|----|---------------------|---------------------------|------------------|-------------|--------|---------|---------|---------|
| 73 | | Life to Date Activity Bud | dget | | | CURRENT | | AMENDED |
| 74 | Activity Group | Activity | Account Category | Description | | BUDGET | CHANGES | BUDGET |
| 75 | | | | | | | | |
| 76 | | | | | | | | |
| 77 | | | | | | | | |
| 78 | | | | | TOTAL: | - | - | - |
| | | | | | | | | |

Operating Budget Changes Procedures Guide

2/14/2014

| | In order to: | Resolution, A.O., or Other Documentation Required? | Resolution/AO Action | Charter/Code Citation |
|-----|---|---|--|-----------------------|
| 1.) | Recognize additional/unanticipated revenues (Ex. Outperforming revenues, outside donations, etc.) | Budget Amendment Resolution and Public Hearing | - Mayor certifies that there are available for appropriation total revenues in excess of those estimated in the budget | C.C. 10.07.1 |
| | | | - Amend spending and financing to recognize new revenue in the appropriate company and activity | |
| 2.) | Accept a Grant a.) If no budget has previously been established for the grant | Award Letter and/or Grant Agreement | - Mayor certifies that there are available for | C.C. 10.07.1 |
| | | Budget Amendment Resolution and Public Hearing | appropriation total revenues in excess of those | Admin 41.03 |
| | | | - Amend spending and financing to recognize the grant in the appropriate company and activity | |
| | b.) Previously established grant budget | Award Letter and/or Grant Agreement | - Accept the awarded grant funds | |
| | | Resolution Accepting the Grant Funds (No public hearing needed) | - Include in the resolution that the grant funds were included in the current year's budget | |
| 3.) | Transfer Appropriations within Departments: | | | |
| , | a.) Within the same Fund/Company | Administrative Order (A.O.) | - Mayor may transfer any unencumbered appropriation balances within a department | C.C. 10.07.4 |
| | | | - Administrative order is prepared to execute the transfer | |
| | b.) Between Funds/Companies | Budget Amendment Resolution | - Mayor recommends and council approves through resolution to transfer appropriations between companies | C.C. 10.07.4 |
| | | | - Amend spending and financing to recognize transfer | |

Operating Budget Changes Procedures Guide

2/14/2014

| | In order to: | Resolution, A.O., or Other Documentation Required? | Resolution/AO Action | Charter/Code Citation |
|-----|--|--|--|-----------------------|
| 4.) | Transfer Appropriations between Departments | | | |
| | a.) Within the same Fund/Company | Budget Amendment Resolution | - Mayor recommends and council approves through resolution to transfer appropriations between departments | C.C. 10.07.4 |
| | | | - Amend spending and financing to recognize transfer | |
| | b.) Between Funds/Companies | Budget Amendment Resolution | - Mayor recommends and council approves through resolution to transfer appropriations between departments | C.C. 10.07.4 |
| | | | - Amend spending and financing to recognize transfer | |
| 5.) | Allow appropriations to lapse (non-capital improvement dollars) | None | - No action required. | C.C. 10.08 |
| | For Lapse of appropriations - Capital improvements see City Charter 10.09. | | -All non-encumbered appropriations will fall to fund balance at the end of the fiscal year. | |
| | For guidance on budget change procedures for accomplished or abandoned projects, see the CIB Project and Budget Changes Procedures Guide, numbers 1, 2, and 6. | | - All encumbered appropriations will be re- appropriated in the following fiscal year's budget for the same purposes | |
| 6.) | Enact Emergency Appropriation | Emergency is defined as "a sudden or unforeseen situation affecting life, health, | - Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the | C.C. 10.07.2 |
| | | property, or the public peace or welfare that requires immediate council action", C.C. 6.06 Emergency Ordinances | council | C.C. 6.06 |
| | | Budget Amendment Resolution | | |
| | | | | |
| 7.) | Reduction of Appropriations | Report by the Mayor of the estimated amount of the deficit | - Resolution or other actions deemed necessary by Council to prevent or minimize any deficit | C.C. 10.07.3 |
| | | Recommendation by the Mayor to the City Council of steps to be taken | | |

Capital Project and Budget Changes Procedures Guide

2/14/2014

| | In order to: | Resolution and/or A.O. Required? CIB | Resolution/AO Action | Charter/Code Citation |
|-----|--|---|--|---|
| 1.) | Close a completed project with excess balances | Administrative Order (completed by OFS) Periodic review by the CIB Committee | Amend project financing and spending Transfer excess appropriation to contingency when applicable | Administrative Code 57.09 (2) City Charter 10.09 - Accomplished projects |
| 2.) | Close a completed project with no excess balances, but excess spending authority | g Administrative Order (completed by OFS) Periodic review by the CIB Committee | - Amend project financing and spending | City Charter 10.09 - Accomplished projects |
| 3.) | Close a completed project with no excess balances and no excess spending authority | None | - Contact OFS with project budget codes to have the project inactivated in the finance system | N/A |
| 4.) | Adding new spending authority to an existing project (without changing | g the scope of the project) | | |
| | a.) Financing source is new money | CIB Committee review and recommendation Mayor recommends via resolution Compliance with City Comprehensive Plan Public hearing | - Amend project financing and spending to recognize new revenue | Administrative Code 57.09 (1) City Charter 10.07.1 |

Capital Project and Budget Changes Procedures Guide

2/14/2014

| In order to: | Resolution and/or A.O. Required? CIB | Resolution/AO Action |
|--|---|--|
| b.) Financing source is contingency (less than \$25,000) | All proposed uses of Contingency funds must first be reviewed by OFS Transfers within a department require an Administrative Order (completed by departments; verified and approved by OFS) A.O.s require periodic review by CIB Committee Transfers between departments require a resolution (completed by departments; verified and approved by OFS) | - Reduce amount in approp - Amend project spending a use of contingency funding |
| c.) Financing source is contingency (more than \$25,000) | All proposed uses of Contingency funds must first be reviewed by OFS CIB Committee review and recommendation Mayor recommends via resolution Public hearing | Reduce amount in approp ("<i>unallocated reserve acco</i> Amend project spending a use of contingency funding |

| priate | contingency | fund | |
|--------|-------------|------|--|
|--------|-------------|------|--|

Administrative Code 57.09 (3) a

g and financing to recognize

City Charter 10.07.4

and financing to recognize City Charter 10.07.4

Capital Project and Budget Changes Procedures Guide

2/14/2014

| | In order to: | Resolution and/or A.O. Required? CIB | Resolution/AO Action |
|-----|--|--|--|
| | Add a new project | | |
| 5.) | OR | | |
| | Expand the scope of an existing project | | |
| | a.) Financing source is new money | CIB Committee review and recommendation Mayor recommends via resolution Compliance with City Comprehensive Plan Public hearing | - Amend project financing ar new revenue |
| | b.) Financing source is contingency | All proposed uses of Contingency funds must first be reviewed by OFS CIB Committee review and recommendation Mayor recommends via resolution Public hearing | - Transfer dollars from conti - Amend spending and financ |
| 6.) | Declare a project abandoned | Council resolution | Identify project as abandon Transfer appropriation for the separate contingency fund (" <i>account</i> ") Reappropriation of the function review, Mayor recommendate (see either of the Add dollars above) |
| 7.) | Replace an approved project with a new project | Declare an approved project abandoned or completed with excess balances (see process above) Add new project after capital improvement budget is adopted (see process above) | - Can accomplish both steps |

| g and spending to recognize | Administrative Code 57.09 (1) City Charter 10.07.1 |
|---|---|
| | |
| | |
| ontingency to new project | Administrative Code 57.09 (1) |
| nancing to recognize transfer | City Charter 10.07.4 |
| | |
| | |
| doned | |
| or the abandoned project to a d (" <i>unallocated reserve</i> | Administrative Code 57.09 (4) |

City Charter 10.09 Cunds needs CIB Committee dation, and Council approval lars to a project sections

ps in one resolution

Departments

(Select Department) Multiple Departments City Attorney's Office City Council Emergency Management Financial Services Fire and Safety Services General Government Accounts HRA Human Resources HREEO Mayor's Office Parks and Recreation PED Police Department Public Health Public Library Agency Public Works RiverCentre Safety and Inspections Technology and Communications Water Department

Affected Budgets (Choose CIB or Operating)

Both Operating and CIB Budgets Operating Budget CIB Budget <u>General vs. Special Fund</u> (Choose General, Special or Capital)

General Fund Special Fund Capital Multiple Funds <u>Funding Source</u> (Select Funding Source) Transfer of Appropriations Grant Donation Multiple Other

Already Appropriated?

<u>Company</u> (Choose Company)

(Yes or No?) Yes No

3 5

1

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40005 CURRENT PROPERTY TAX 40105 CURRENT TAX INCREMENT **40110 CURRENT EXCESS TAX INCREMENT** 40201 PROP TAX 1ST YEAR DELINQUENT 40605 CITY SALES TAX 40610 RELEASED CITY SALES TAX 40705 HOTEL MOTEL TAX 40710 GAMBLING TAX 40805 XCEL ENERGY ELECTRIC 40820 DISTRICT ENERGY 40830 DISTRICT ENERGY DEFERRED 40850 DISTRICT COOLING 40860 ENERGY PARK 40870 CABLE TV 42105 BUSINESS LICENSE 42205 TRADE OCCUPATION LICENSE 42210 TRUTH IN HOUSING EVALUATOR 42220 ANIMAL LICENSE 42250 TAXICAB INSPECTION 42505 BUILDING PERMIT 42560 POLICE ALARM PERMIT 42570 SEWER HOUSE CONNECTIONS 42605 CEMENT SIDEWALK 42610 VACATION STREET AND ALLEY 42620 USE OF STREET TEMPORARY 42625 USE OF STREET PERMANENT 42630 USE OF STREET VARIOUS LOCATION 42640 NEWSRACK PERMIT 43001 FEDERAL DIRECT GRANTS 43101 FEDERAL GRANT STATE ADMIN 43201 FEDERAL GRANT OTHER ADMIN 43305 BUILD AMERICA BOND INT CREDIT 43310 PARAMEDIC FED SUBSIDY 43401 STATE GRANTS 43501 STATE GRANT OTHER ADMIN 43605 LOCAL GOVERNMENT AID 43610 PERA PENSION AID 43612 POLICE PENSION AMORTIZATN AID 43613 FIRE INS PREMIUM SURCHARGE 43615 POLICE FIRE DISABILITY BENEFIT 43625 CITY SHARE STATE HWY RENT 43630 CITY SHARE STATE COURT FINES 43632 PRECOURT DIVERSION 43635 CITY SHARE MN DOT FINES 43640 POLICE FIRE TRAINING

43650 MUNI STATE AID MAINTENANCE 43655 TRUNK HIGHWAY FUNDS 43660 MELSA METRO LIBRARY SVC AG 43701 COUNTY GRANT 43810 COUNTY ROAD AID **43820 OTHER COUNTY REVENUE** 43905 METROPOLITAN COUNCIL 44105 CONTINUANCE FOR DISMISSAL 44120 REGULATORY FEES 44125 DISTRICT ENERGY REG FEE 44130 DISTRICT COOLING REG FEE 44140 RETURNED PAYMENT FEE 44150 PURCHASING FEES 44155 COMMISSIONS PCARD 44160 ELEC CHARGING STATIONS 44165 EMPLOYEE PARKING 44190 MISCELLANEOUS FEES 44205 ACCIDENT REPORTS **44215 COPIES** 44220 INFORMATION DISCLOSURE REPORTS 44225 MAPS PUBLICATION REPORT HISTOR 44230 SALE OF MAP 44235 SALE OF PUBLICATION 44245 PURCHASING SALES 44305 PAPER SALES RIVERPRINT 44310 COPY SERVICE RIVERPRINT 44315 PRINTING RIVERPRINT 44320 GRAPHICS RIVERPRINT 44325 ENVELOPE SALES RIVERPRINT 44330 LABOR CHARGE RIVERPRINT 44335 MAILING SERVICES 44410 RECYCLED ITEMS PURCHASING 44420 SALE OF SCRAP SCRAP METAL 44505 ADMINISTRATION OUTSIDE 44510 PHOTOGRAPHIC 44515 GARNISHMENT 44520 INSTITUTIONAL NETWORK USER FEE 44525 CABLE TV SERVICES 44530 WIRELESS SERVICE 44590 MISCELLANEOUS SERVICES 45105 PARAMEDIC SERVICE 45107 BLS TRANSPORTS 45110 FIRE SAFETY SERVICES RMS 45115 FIRE TRAINING CENTER USE **45120 PARAMEDIC STANDBY**

45125 FIRE FALSE ALARM FEE 45130 FIRE WATCH STANDBY 45135 FIRE PROTECTION SERVICES 45140 HAZARDOUS MATERIALS RESPONSE 45305 TOWING 45310 STORAGE 45320 IMPOUNDED CAR SALES 45325 IMPOUNDED CARS SALVAGE 45330 IMPOUND LOT RECYCLING 45335 IMPOUND LOT BILL OF SALE 45340 BID CARD SALES 45345 IMPOUND LOT GENERAL SALES 45405 SALE OF SPECIAL BADGES 45415 POLICE PARKING 45505 PAWN SHOP 45510 REIMBURSEMENT INVESTIGATION 45515 BOMB SQUAD SERVICES 45520 POLICE CONTRACT SERVICE 45530 POLICE TASK FORCES 45550 COMMUNITY SERVICE PERMIT FEES 45580 POLICE ACOP A COMMUNITY OUTREA 45595 RADIO MAINTENANCE 46105 PLAN REVIEW **46110 VACANT BUILDING REGISTRATION** 46115 ZONING FEES AND LETTERS 46120 DSI SAC ADMINISTRATION 46125 TRUTH IN SALE OF HOUSING 46130 ZONING SITE PLAN 46135 CERTIFICATE OF COMPETENCY **46140 EXAMINATION FEES** 46145 CODE COMPLIANCE INSPECTION 46150 EXCESSIVE CONSUMPTION 46155 RCTFL ANNUAL FEE 46205 CERT OF OCC COMMERCIAL 46210 CERT OF OCC PROVISIONAL 46215 CERT OF OCC RESID 1 AND 2 UNIT 46220 CERT OF OCC RESID 3 OR MORE 46305 ANIMAL BOARDING 47110 DISABILITY METER PARKING PERMIT 47115 PARKING METER COLLECTION 47120 LOST METER HOODING REVENUE 47125 LABOR CHARGES METER HOODING **47130 RESIDENTIAL PARKING PERMIT** 47135 CAR SHARE PARKING 47305 ASPHALT SALES

47310 SALE OF RAW MATERIALS 47510 SPACE RENTAL 47520 STREET REPAIR 47525 STREET CLEANING 47530 TRAFFIC SIGNS MARKING MAINT 47535 TRAFFIC SIGNAL MAINTENANCE 47540 STREET LIGHTING MAINTENANCE 47555 UTILITY COST RECOVERY 48005 PUBLIC HEALTH SERVICES 48105 GOLF FEES 48110 SKI FEES **48115 SWIM FEES 48120 PICNIC PERMITS 48125 RECREATION FEES 48130 COMO FEES 48145 ACTIVITY FEES** 48305 LAND RENTAL 48310 COMMERCIAL SPACE RENT 48315 BUILDING RENTALS **48320 BALLPARK RENTALS** 48322 BALLPARK LEASE 48325 REACH ALL RENTAL 48330 FACILITY RENTAL **48340 RECREATION RENTAL** 48345 PARKS TAX EXEMPT RENTAL 48405 COMMISSIONS VENDING MACHINE **48410 EXCLUSIVE MARKETING RIGHTS 48415 WATERGATE MARINA** 48420 COMMISSIONS ADVERTISING 48505 MERCHANDISE 48510 FOOD SALES 48515 CONCESSIONS 48520 VENDING CONCESSIONS 48525 COMO FOOD 48530 COMO AMUSEMENTS 48535 JONATHAN PADDLEFORD 48545 ANIMALS 48605 CITYWIDE SPECIAL EVENT SERVICE **48610 FORESTRY SERVICES** 48615 PARKS GARDEN SERVICE 48620 PARK AND RECREATION SERVICES 49105 LIBRARY FEE NON RESIDENT CARD **49110 LIBRARY FEE RESEARCH** 49115 LIBRARY SERVICE FEE 49205 LIBRARY MATERIAL RENTAL

49215 LIBRARY DUPLICATING 49220 LIBRARY MERCHANDISE 50105 HRA LOAN FEE **50115 LOAN ORIGINATION FEE** 50120 REAL ESTATE CLOSING FEE **50125 APPLICATION FEE 50130 PED OPERATION FEES 50205 REPAYMENT OF LOAN 50220 DEFERRED LOAN REPAYMENT 50305 PARKING REVENUES 51110 CITY STRUCTURING FEE** 51115 PARKS SPECIAL PROJECT SERVICE **51120 PARKS SUMMARY ABATEMENT SERVIC** 51125 PARKS CONTRACTED SERVICE 51130 PARKS REFUSE HAULING AND EQ RE **51140 REAL ESTATE SERVICE** 51145 DESIGN SERVICE **51170 TECHNOLOGY SERVICES** 51172 PC REPLACEMENT DEPT SHARE **51175 ADMINISTRATION FEE** 51180 PMT FOR XCEL USE OF STREET **51185 PW TECHNICAL SERVICES** 51190 GSOC GIS SERVICES **51205 TRAFFIC & LIGHTING ENGINEERING** 51210 CONTRACTING SERVICES **51215 PW CONSTRUCTION SERVICES 51220 SURVEY SERVICES 51225 TRAFFIC WAREHOUSE SERVICES** 51235 SERVICES TO PUBLIC HOUSING **51240 SERVICES TO HRA 51245 LEGAL SERVICES 51250 INVESTMENT SERVICE** 51255 PED PROPERTY MAINTENANCE SERVI **51265 SEWER MAINTENANCE 51270 CONSULTING SERVICES** 51275 INDIRECT COST RECOVERY **51285 VEHICLE MAINTENANCE CHARGES** 51290 SALE OF FUEL **51305 EQUIPMENT RENTAL** 52105 STORM SEWER SYSTEM CHARGE 52106 STORM SEWER SYSTEM CHARGE SURCHARGE **52110 SEWER CONNECTION REPAIR CHARGE** 52115 SANITARY SEWER BILL 52125 SEWER SERVICE BASE FEE 52310 WATER SERVICE BASE FEE

52315 WATER MAIN SURCHARGE **52320 AUTO FIRE ANNUAL CHARGE** 52325 ST PAUL WATER **52330 FALCON HEIGHTS WATER 52335 LAUDERDALE WATER** 52340 MAPLEWOOD WATER 52345 MENDOTA HEIGHTS WATER 52350 ROSEVILLE WATER 52355 SOUTH ST PAUL WATER 52360 WEST ST PAUL WATER **52365 NEWPORT WATER** 52370 LITTLE CANADA WATER 52375 SUNFISH LAKE WATER **52380 LILYDALE WATER** 52385 CITY OF MENDOTA WATER 52505 SLUDGE PROCESSING 52512 METER READING CHARGE 52515 CUT OFFS **52520 THAWING SERVICES AND MAINS** 52535 PRIVATE HYDRANT STANDBY CHARGE 52540 RPZ BACKFLOW PREVENTER FEE 52545 ANTENNA SITE RENTAL FEE 52560 ADMIN FEE LEAD SCV WATER AND A 52565 HYDRANT METER RENTAL 52570 INSP FEE WINTER HYD PERMIT 52610 REPAIRS 52615 TURN ON AND OFF **52620 SPRWS COLLECTION FEE** 52625 RECOVERED CHGS IN OUT CITY 52630 LATE CHARGES 52640 INSIDE PIPING RESIDENTIAL 52645 INSIDE PIPING COMMERCIAL 52650 OUTSIDE DITCH 2INCH AND SMALLE 52655 OUTSIDE DITCH 3INCH AND LARGER **52665 CITY FIRE CONSUMPTION** 52675 HYDRANT WATER USE 52705 METER SET AND SEAL 1 OR LESS 52710 METER SET AND SEAL 1.5 TO 2 IN 52715 METER SET AND SEAL 3 AND 4 IN 52720 METER SET AND SEAL 6 INCH 52725 METER SET AND SEAL 8 INCH 52735 DOCK PERMITS 52750 METER REPAIR AND REPLACEMENT 52755 LOCK BOX SERVICES 53105 PENALTY AND FINE

53110 POLICE ALARM FINE 53115 LIBRARY OVERDUE FINES 53120 LIBRARY LOST DAMAGE FINE 53305 FORFEITURES 53310 FEDERAL FORFEITURES 53315 LOCAL FORFEITURES 54105 CURRENT YEAR 54110 TAX EXEMPT PROPERTY 54115 TAX FORFEITED PROPERTY 54120 PREPAID ASSESSMENT 54201 1ST YEAR DELINQUENT 54202 2ND YEAR DELINQUENT 54203 3RD YEAR DELINQUENT 54204 4TH YEAR DELINQUENT 54205 5TH YEAR DELINQUENT 54206 6TH YEAR AND PRIOR 54305 ASSESSMENT PENALTY 54310 ASSESSMENT INTEREST 54505 INTEREST INTERNAL POOL 54506 INTEREST ACCRUED REVENUE 54620 INTEREST ON LOAN 54705 INTEREST ON ADVANCE HISTORY 54710 INTEREST ON ADVANCE 54810 OTHER INTEREST EARNED 54820 LATE FEE 55105 PROGRAM INCOME 55505 OUTSIDE CONTRIBUTION DONATIONS 55515 COUNTY SHARE OF COST 55520 OTHER AGENCY SHARE OF COST 55525 REIMB FROM OUTSIDE AGENCY 55526 REBATES 55530 PARKLAND REPLACEMENT CONTR 55535 WILD PAYMENT IN LIEU OF TAXES 55540 WILD RENT PAYMENT 55545 PAYMENT IN LIEU OF TAXES 55550 PRIVATE GRANTS 55620 ASSET CONTRIB METER 55621 ASSET CONTRIB AUTOFIRE 55622 ASSET CONTRIB HYDRANT 55623 ASSET CONTRIB MAIN 55625 ASSET CONTR SVC CONNECT 2 OR LESS 55626 ASSET CONTR SVC CONNECT 3 OR MORE 55705 WCRA REIMBURSEMENT 55750 DAMAGE CLAIM FROM OTHERS 55755 SPECIAL COMP REIMBURSEMENT

55815 REFUNDS OVERPAYMENTS 55830 REFUNDS GAS TAX 55840 E RATE REFUNDS 55845 JURY DUTY PAY 55850 SUBPOENA WITNESS 55905 CASH OVER OR SHORT 55910 FLEX PLAN CREDITS 55915 OTHER MISC REVENUE 55920 FORFEITED TAX SALE 55935 POLICE UNCLAIMED MONEY 56110 INTRA FUND IN BOND DRAW 56115 INTRA FUND IN TRANSFER 56205 TRANSFER FROM COMPONENT UNIT 56220 TRANSFER FR GENERAL FUND 56225 TRANSFER FR SPECIAL REVENUE FU 56230 TRANSFER FR DEBT SERVICE FUND 56235 TRANSFER FR CAPITAL PROJ FUND 56240 TRANSFER FR ENTERPRISE FUND 56245 TRANSFER FR INTERNAL SERVICE F 56250 TRANSFER FR CDBG 56305 TRANSFER ABATEMENT ASMTS 56310 TRANSFER EXCESSIVE CONSUMP ASMTS 56315 TRANSFER VEHICLE TOWING ASMTS 56320 TRANSFER TRASH HAULING ASMTS 56325 TRANSFER GRAFFITI ASMTS 56330 TRANSFER BOARD UP ASMTS 56340 TRANSFER CERT OF OCCUPANCY ASMTS 56345 TRANSFER VACANT BUILDINGS ASMTS 57115 GO BOND ISSUED **57130 REVENUE BOND ISSUED** 57305 PROCEEDS FROM NOTE ISSUANCE 57505 CAPITAL LEASE 57605 REPAYMENT OF ADVANCE 57610 ADVANCE FROM OTHER FUNDS 58101 SALE OF CAPITAL ASSET 58130 GAIN ON SALE CAPITAL ASSETS 59910 USE OF FUND EQUITY 59920 SUBSEQUENT YR DEBT 59950 CONTR TO FUND EQUITY 60105 FULL TIME CERTIFIED 60110 POLICE SWORN 60115 FIRE SWORN 60120 SHIFT DIFFERENTIAL 60125 SHIFT DIFFERENTIAL SWORN STAFF 60130 FULL TIME NOT CERTIFIED

60135 FULL TIME ELECTED 60140 FULL TIME APPOINTED 60145 TRADES NO CITY BENEFITS 60150 TRADES NO PAY DAYS 60155 OVERTIME TRADES 60165 ATTRITION 60170 ATTRITION SWORN STAFF 60175 OVERTIME 60180 OVERTIME POLICE SWORN 60183 OVERTIME FIRE SWORN 60185 MANDATORY OVERTIME FIRE 60305 PART TIME CERTIFIED 60310 PART TIME NOT CERTIFIED 60405 CERTIFIED TEMP SEASONAL 60410 NOT CERTIFIED TEMP SEASONAL 60415 INTERN 60815 SALARIES COMP ABSENCES 60820 WATER LABOR MATERIAL ADD AGGRE 60825 WATER LABOR ADDITIVE 60830 WATER CLOSING SALARIES 60835 SALARY NEEDS 60840 SALARY NEEDS SWORN STAFF 60845 RESERVE FOR PROMOTIONS 61005 SOCIAL SECURITY 61010 MEDICARE REGULAR 61015 MEDICARE POLICE 61020 MEDICARE FIRE 61110 PERA COORDINATED PENSION 61125 PERA ELECTED DCP 61130 PERA POLICE 61135 PERA FIRE 61145 TRI COUNCIL PENSION 61150 MACHINIST PENSION 61160 LIUNA PENSION 61210 EMPLOYEE HEALTH INSURANCE 61215 FSA EMPLOYER ADMIN 61220 VEBA PEHP CONTRIBUTION 61225 EMPLOYEE BASIC LIFE 61230 SHORT LONG TERM DISABILITY NON REP 61305 HEALTH INSUR EARLY RETIREE 61310 HEALTH INSUR REG RETIREE 61315 LIFE INSUR EARLY RETIREE 61320 LIFE INSUR REG RETIREE 61405 SEVERANCE PAY 61505 DEFERRED COMP EMPLOYER MATCH

61550 INDIRECT FRINGES 61605 TRADES BENEFITS 61705 UNEMPLOYMENT COMPENSATION 61805 PERMANENT TOTAL DISABILITY 61810 PERMANENT PARTIAL DISABILITY 61815 TEMPORARY TOTAL DISABILITY 61820 TEMPORARY PARTIAL DISABILITY 61825 DEATH OR DEPENDENT BENEFITS 61830 MEDICAL CHARGES 61835 CLAIM EXPENSES 61840 MANAGED CARE 61845 REHABILITATION 61850 WC MILEAGE AND PARKING REIMB 61855 SUPPLEMENTARY BENEFITS **61860 RETRAINING BENEFITS** 61865 WORK COMP REINSURANCE ASSN 61870 SPECIAL COMPENSATION FUND 61880 WORK COMP LEGAL 61885 WORK COM ADMIN 61905 FRINGE BENEFITS COMP ABSENCE 61910 OTHER POST EMPLOYMENT BENEFITS 61990 FRINGE CLOSE OUT 61995 FRINGE BENEFIT EXPENDITURE CREDIT 61999 FRINGE BENEFITS HISTORY 63105 ACCOUNTING AND AUDITING 63110 APPRAISER 63115 ARCHITECT 63120 ATTORNEYS 63125 CONSULTING 63130 ENGINEERS 63132 TECHNOLOGY PROGRAMMING 63135 MEDICAL 63145 VETERINARY 63150 LEGISLATIVE LOBBY SERVICE 63155 CODIFICATION SERVICES 63160 GENERAL PROFESSIONAL SERVICE 63305 ENTERTAINER 63310 INSTRUCTOR 63315 INTERPRETER 63320 TRANSLATOR 63325 REFUSE DISPOSAL AND COLLECTION 63330 LAUNDRY SERVICE 63335 TESTING SERVICE 63340 MOVING 63345 WRECKING AND DEMOLITION

63350 INSPECTION 63355 PEST CONTROL 63360 DATA PROCESSING SERVICE 63370 INVESTIGATIONS 63380 911 DISPATCH SERVICES 63385 SECURITY SERVICES 63390 ARMORED CAR SERVICE 63395 TOWING 63400 ELECTRICIAN 63405 PROCESS FILING RECORDING FEE 63410 COMMISSION STIPEND 63415 FOOD AND BEVERAGE SERVICE 63420 PARKING RAMP OPERATOR 63425 SLUDGE HAULING 63435 TEMPORARY EMPLOYMENT SVC 63440 DIVING SERVICES 63605 COLLECTION AGENCY FEE 63615 BANK SERVICES 63620 MERCHANT SERVICE FEES 63625 SPEC ASMT PROCESSING FEES 63630 LATE PAYMENT PENALTY 64105 BUILDING REPAIR SERVICE 64110 REMODELING SERVICE 64115 GROUND MAINTENANCE SERVICE 64120 JANITORIAL 64125 FIRE ALARM MONITORING 64205 ELEVATOR ESCALATOR MAINT 64210 STATIONARY EQUIPMENT REPAIR 64215 SELF PROPELLED VEHICLE REPAIR 64220 EQUIPMENT MAINTENANCE CONTRACT 64225 OFF EQUIP AND FURNITURE REPAIR 64230 GENERAL EQUIPMENT REPAIR 64235 COMPUTER MAINTENANCE 64240 RADIO MAINTENANCE 64245 PLANT EQUIPMENT REPAIR 64250 FIELD EQUIPMENT REPAIR 64305 STREET AND SIDEWALK REPAIR 64310 REP MAINT STREET LIGHTS 64320 STREET SEWER BRIDGE TUNNEL REP 64325 SEWER INSPECTION AND REPAIR 64505 GENERAL REPAIR MAINT SVC 64605 LAND RENTAL 64610 BLDG AND OFFICE SPACE RENTAL 64615 SPACE USE CHARGE 64705 VEHICLE RENTAL

64710 VEHICLE STORAGE PARKING RAMP 64715 COMPUTER EQUIP RENTAL 64720 COPIER RENTAL 64725 PORTABLE TOILET 64735 EQUIPMENT RENTAL 64740 BARRICADE RENTAL 64745 TANK RENTAL 64750 MISCELLANEOUS RENTAL 64755 COMPUTER EQUIPMENT CYCLE 1 64760 COMPUTER EQUIPMENT CYCLE 2 64765 COMPUTER EQUIPMENT CYCLE 3 64770 COMPUTER EQUIPMENT CYCLE 4 65105 FAX EMAIL PAGER 65110 INET FEES 65115 ELECTRONIC DATA SUBSCRIPTION 65120 INTERNET SERVICES 65125 TECHNOLOGY SERVICES 65130 800 MHZ RADIO SUPPORT 65135 RADIO COMMUNICATION 65140 TELEPHONE MONTHLY CHARGE 65145 TELEPHONE LONG DISTANCE 65150 TELEPHONE MOVE AND CHANGE 65155 TELEPHONE EQUIPMENT LEASE 65160 TELEPHONE NON VOICE SERVICE 65165 TELEPHONE CELLULAR PHONE 65170 COMMUNICATION SERVICE 65205 SEWER CHARGE 65210 MCES WASTEWATER CHARGE 65250 WATER SERVICE 65305 OTHER ASSESSMENT 65310 REAL ESTATE TAX 65315 STREET MAINT ASSESSMENT 65320 PUBLIC IMPROVEMENT 65325 STORM SEWER SYSTEM CHARGE 65330 ABOVE STANDARD STREET LIGHT 67105 CERTIFIED RECORDS 67125 COURT TRANSCRIPTS 67130 CRIMINAL COURT COST 67135 CIVIL COURT COST 67140 FILING FEES 67155 CIVIL LITIGATION COST 67205 POSTAGE 67210 COURIER 67215 SHIPPING 67305 MICROFILMING

67310 BLUEPRINTING 67315 FILM PROCESSING 67320 DOCUMENT IMAGING 67325 GRAPHIC SERVICES 67330 PRINTING OUTSIDE 67335 PRINTING RIVER PRINT 67340 PUBLICATION AND ADVERTISING 67345 BOOK MAGAZINE BINDING 67350 WATER BILL RIVERPRINT 67355 OTHER PRINT SERVICE 67505 OUT OF TOWN REGISTRATION FEE 67510 LOCAL REGISTRATION FEE 67515 ONLINE REGISTRATION FEE 67520 TUITION REIMBURSEMENT 67525 MEMBERSHIP DUES 67530 TRANSPORTATION 67535 LODGING 67540 MEALS 67545 TRAVEL TRAINING AND DUES 67550 LODGING MEALS ETC HISTORY 67610 ELECTED OFFICIAL AUTO ALLOWANC 67615 REGULAR MILEAGE 67620 OCCASIONAL MILEAGE 67630 PARKING EXPENSE 67805 PROPERTY INSURANCE PREMIUM 67810 LIABILITY INSURANCE PREMIUM 67815 SURETY BOND PREMIUM 67825 OLT INSURANCE PREMIUM 68105 MANAGEMENT AND ADMIN SERVICE 68110 CENTRAL SERVICE 68115 ENTERPRISE TECHNOLOGY INITIATI 68116 CITYWIDE TECHNOLOGY AND INNOV 68120 INTERNAL EQUIPMENT RENTAL 68140 CITY ATTORNEY SERVICE 68145 CAS PURCHASING SERVICE 68150 DESIGN SERVICE 68155 REAL ESTATE SERVICES 68165 VEHICLE RENTAL CHARGE 68170 GROUNDS MAINTENANCE SERVICE 68175 PROPERTY INSURANCE SHARE 68180 INVESTMENT SERVICE 68185 TRAFFIC SERVICES 68190 ENGINEERING SERVICES 68195 PC REPLACEMENT 69505 LICENSE AND PERMIT

69510 VEHICLE LICENSE REGISTRATION 69515 PRE EMPLOYMENT COSTS 69520 PRE CONSTRUCTION COSTS 69580 UTILITY INFRASTRUCTURE CHARGE 69590 OTHER SERVICES 69595 WATER CLOSING SERVICES 69596 WATER RESTORATION CLOSE 70005 COMMUNICATION EQUIPMENT 70010 COMMUNICATION SUPPLIES 70015 RADIO MAINTENANCE SUPPLIES 70020 AUDIO AND VIDEO EQUIPMENT 70105 GIS SOFTWARE 70110 COMPUTER SOFTWARE 70120 COMPUTER HARDWARE 70125 WIRE CABLE CONDUIT 70130 COMPUTER SUPPLIES 70205 PAPER SUPPLIES RIVERPRINT 70210 PAPER FORMS ETC 70215 LETTERHEAD AND ENVELOPE 70220 PRINT CENTRAL RESALE SUPPLIES 70305 OFFICE EQUIPMENT 70310 OFFICE FURNITURE 70505 OFFICE ACCESSORIES 70510 BOOK PERIODICAL PICTURE 70515 DRAFTING SUPPLIES 70520 TRAINING AND INSTRUCTIONAL MAT 70525 OFFICE SUPPLIES CONTRACT 70530 GEN OFFICE SUPPLIES 70535 NEWSPAPERS 70540 SUBSCRIPTIONS 70545 PHOTO SUPPLIES AND VIDEO TAPE 71105 MOTOR FUEL 71110 MOTOR FUEL CONTRACT 71205 ELECTRICITY 71210 NATURAL GAS 71215 DISTRICT COOLING 71220 DISTRICT HEATING 71505 BUILDING REPAIR SUPPLIES 71510 LUMBER FOR REPAIR OF BLDGS 71515 CONCRETE CEMENT REPAIR BLDGS 71520 GEN BLDG REPAIR MAINT SUPPLY 71525 PLUMBING SUPPLIES 71530 ELECTRICAL SUPPLIES 71535 PAINTING SUPPLIES 71540 JANITORIAL SUPPLIES

71605 STREET LIGHT MATERIALS 71610 STREET BROOM AND FIBER 71615 ASPHALT FOR STREETS 71620 SALT FOR STREETS 71625 CONTROLLER COMPONENTS 71630 SIGNING MATERIALS 71635 POST POLE BASE 71640 ELECTRIC BOX FITTING HARDWARE 71645 TRAFFIC MARKING MATERIALS 71655 ST LIGHT SIGNAL ELECTRICAL 71705 VEHICLE PARTS 71710 VEHICLE ACCESSORIES 71715 TIRES OR TUBES 71720 OIL LUBRICANT 71725 OIL 71805 EQUIPMENT PART AND SUPPLIES 72105 CLOTHING ALLOWANCE 72110 SHOE ALLOWANCE 72115 CLOTHING NON UNIFORM 72120 ATHLETIC CLOTHING 72140 TOOL ALLOWANCE 72150 EO TECHNOLOGY REIM 72220 LAW ENFORCEMENT SUPPLIES 72225 CHEMICAL LABORATORY 72230 DENTAL SUPPLIES 72235 MEDICAL SUPPLIES 72240 FIRE FIGHTING SUPPLIES 72245 FIRE INVESTIGATION SUPPLIES 72255 SAFETY SUPPLIES 72305 SMALL TOOL 72310 SURVEY SUPPLIES 72315 FIELD EQUIPMENT 72320 SHOP EQUIPMENT 72325 GROUNDS EQUIPMENT 72330 HARDWARE 72340 FILTER PRESS SUPPLIES 72405 ANIMALS 72410 ANIMAL FOOD 72515 ATHLETIC RECREATION 72520 HORTICULTURE PLANT MATERIAL 72525 FOOD SERVICE SUPPLIES 72605 LIBRARY MATERIALS 72610 LIBRARY PROCESSING SUPPLIES 72705 BITUMEN 72710 GLASS

72715 AGGREGATE SAND 72720 CONCRETE READY MIX CEMENT 72725 LUMBER 72730 STEEL IRON PRODUCT 72735 PIPE 72740 BRICK BLOCK 72745 CONCRETE PRODUCT 72805 LAMPS FIXTURES AND COMPONENTS 72820 WATER CHEMICALS 72825 WATER INVENTORY 72830 WATER CLOSING SUPPLIES 72903 RECYCLING CONTAINERS 72904 TRASH CONTAINERS 72905 ADDL SPECIAL MATL SUPPLIES 72910 OTHER MISCELLANEOUS SUPPLIES 72915 EMPLOYEE RECOGNITION 72920 REFRESHMENTS 72925 DEPT HEAD REIMBURSEMENT 72930 MATERIAL FOR RESALE 72940 EQUIPMENT FOR RESALE 73105 REHAB LOAN 73115 LOAN AND GRANT SERVICE FEE 73120 OUTSIDE LOAN 73210 HOUSING EXTERIOR GRANT 73215 PUBLIC SERVICE GRANT 73220 PMT TO SUBCONTRACTOR GRANT 73225 PMT TO SUBRECIPIENT 73405 REAL ESTATE PURCHASES 73410 APPRAISAL FOR ACQUISITION 73415 ACQUISITION TITLE SERVICE 73420 ACQUISITION MAINT COST 73535 MAINTENANCE LABOR CONTRACT 73540 MISC DISPOSITION COSTS 73555 PMT TO SUBCONTRACTOR 74105 CONTINGENCY 74205 SETTLEMENTS 74305 MISC NON OPERATING EXPENSE 74310 CITY CONTR TO OUTSIDE AGENCY G 74325 OTHER MISCELLANEOUS 74330 REFUND 74335 OTHER REFUND REIMBURSEMENT 74355 PARAMEDIC TRANSFER TO FED 76001 LAND 76101 INFRASTRUCTURE 76201 BUILDINGS AND STRUCTURES

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