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 Financial Analysis Template (green tab) 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 Operating Budget Reference and CIB Budget Reference 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

File ID Number:	AO 22-64		
Budget Affected:	PED	Special Fund	
Total Amount of Transaction:	-		
Funding Source:	Grant		
	Appropriation already included in budget?	Yes	
Charter Citation:	10.7.4		

Fiscal Analysis

Amending ESG project budgets: funding for 2021-22 Emergency Solutions Grant activities administered by Ramsey County per the Joint Powers Agreement approved via RES 19-2110.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

GL Annual Budget						
Company	Fund-Dept-Cost Cen	Account	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
1	28251810	73220	ESG		-	-
						-
						-
			TOTAL:	-	-	-

Financing Changes

GL Annual Budget						
Company	Fund-Dept-Cost Cen	Account	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
1	28251810	43001	ESG		-	-
						-
						-
			TOTAL:	-	-	-

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

Complete this section for Grants, Capital, Capital Bond Proceeds, STAR, TIF, and HRA amendments.

Spending Changes

Amending ESG project budgets: funding for 2021-22 Emergency Solutions Grant activities administered by Ramsey County per the Joint Powers Agreement approved via RES 19-2110.

Life to Date Activity Budget						
Activity Group	Activity	Account Category	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
GHUD	G519999601090	73220	9999 UDESIGNATE BUDGET ESG	-		-
GHUD	G512405601010	73225	2405 2021 ESG STREET OUTREACH	24,760.00		24,760.00
GHUD	G512404601010	73225	2404 2021 ESG SHELTER	327,930.00	(3,371.25)	324,558.75
GHUD	G512403601010	73225	2403 2021 HOMELESS PREVENTION	47,200.00	3,371.25	50,571.25
GHUD	G512402601010	73225	2402 2021 ESG RAPID REHOUSING	135,022.00		135,022.00
GHUD	G512401601021	73225	2401 2021 ESG ADMIN	41,147.00		41,147.00
GHUD	G512406601010	73225	2406 2021 ESG DATA COLLECTION	11,757.00		11,757.00
			TOTAL:	**587,816.00**	**-**	**587,816.00**

Financing Changes

Amending ESG project budgets: funding for 2021-22 Emergency Solutions Grant activities administered by Ramsey County per the Joint Powers Agreement approved via RES 19-2110.

Life to Date Activity Budget						
Activity Group	Activity	Account Category	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
GHUD	G519999601090	43010	9999 UDESIGNATE BUDGET ESG	-	-	-
GHUD	G512405601010	43010	2405 2021 ESG STREET OUTREACH	(24,760.00)	-	(24,760.00)
GHUD	G512404601010	43010	2404 2021 ESG SHELTER	(327,930.00)	3,371.25	(324,558.75)
GHUD	G512403601010	43010	2403 2021 HOMELESS PREVENTION	(47,200.00)	(3,371.25)	(50,571.25)
GHUD	G512402601010	43010	2402 2021 ESG RAPID REHOUSING	(135,022.00)	-	(135,022.00)
GHUD	G512401601021	43010	2401 2021 ESG ADMIN	(41,147.00)	-	(41,147.00)
GHUD	G512406601010	43010	2406 2021 ESG DATA COLLECTION	(11,757.00)	-	(11,757.00)
			TOTAL:	**(587,816.00)**	**-**	**(587,816.00)**

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

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 - Amend spending and financing to recognize transfer	C.C. 10.07.4
	b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments - Amend spending and financing to recognize transfer	C.C. 10.07.4
5.)	**Allow appropriations to lapse (non-capital improvement dollars)** For Lapse of appropriations - Capital improvements see City Charter 10.09. 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.	None	- No action required. -All non-encumbered appropriations will fall to fund balance at the end of the fiscal year. - All encumbered appropriations will be re-appropriated in the following fiscal year's budget for the same purposes	C.C. 10.08
6.)	**Enact Emergency Appropriation**	Emergency is defined as "a sudden or unforeseen situation affecting life, health, property, or the public peace or welfare that requires immediate council action", C.C. 6.06 Emergency Ordinances Budget Amendment Resolution	- Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the council	C.C. 10.07.2 C.C. 6.06
7.)	**Reduction of Appropriations**	Report by the Mayor of the estimated amount of the deficit Recommendation by the Mayor to the City Council of steps to be taken	- Resolution or other actions deemed necessary by Council to prevent or minimize any deficit	C.C. 10.07.3

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	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 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	Charter/Code Citation
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 appropriate contingency fund - Amend project spending and financing to recognize use of contingency funding	Administrative Code 57.09 (3) a City Charter 10.07.4
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 appropriate contingency fund ("*unallocated reserve account* ") - Amend project spending and financing to recognize use of contingency funding	Administrative Code 57.09 (3) b 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	Charter/Code Citation
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 and spending to recognize new revenue	Administrative Code 57.09 (1) City Charter 10.07.1
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 contingency to new project - Amend spending and financing to recognize transfer	Administrative Code 57.09 (1) City Charter 10.07.4
6.) Declare a project abandoned	Council resolution	- Identify project as abandoned -Transfer appropriation for the abandoned project to a separate contingency fund ("*unallocated reserve account* ") - Reappropriation of the funds needs CIB Committee review, Mayor recommendation, and Council approval (see either of the Add dollars to a project sections above)	Administrative Code 57.09 (4) City Charter 10.09
7.) Replace an approved project with a new project	1) Declare an approved project abandoned or completed with excess balances (see process above) 2) Add new project after capital improvement budget is adopted (see process above)	- Can accomplish both steps in one resolution	

Departments	Affected Budgets	General vs. Special Fund	Funding Source	Already Appropriated?	Company
(Select Department)	(Choose CIB or Operating)	(Choose General, Special or Capital)	(Select Funding Source)	(Yes or No?)	(Choose Company)
Multiple Departments			Transfer of Appropriations	Yes	1
City Attorney's Office	Both Operating and CIB Budgets	General Fund	Grant	No	3
City Council	Operating Budget	Special Fund	Donation		5
Emergency Management	CIB Budget	Capital	Multiple		8
Financial Services		Multiple Funds	Other		9
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					

GeneralLed	AccountDescription
10001	GENERAL ACCOUNT
10002	INTEREST BEARING
10003	AP VENDOR PAYMENTS
10004	PAYROLL ACCOUNT
10005	INTERNET
10006	MERCHANT CARD
10008	TRANS MEDIC
10010	AMERICORPS VISTA
10011	WATER CREDIT CARD
10013	SUNRISE BANK
10014	WESTERN BANK
10015	BREMER BANK
10016	BMO BANK 202-267-1
10017	BMO BANK 203-931-1
10018	US BANK INVESTMENT SWEEP
10060	CASH VARIANCE
10061	CASH TRANSFER CLEARING
10062	CB PAYMENT CLEARING
10065	CHANGE IN FAIR VALUE POOLED INVEST
10070	FUND RECEIVABLE CASH DEFICIT
10075	FUND PAYABLE CASH DEFICIT
10080	INTRA COMPANY CASH
10090	INTER ENTITY PAYABLE AND RECEIVABLE
10091	INTER COMPANY CASH CITY
10093	INTER COMPANY CASH LIBRARY
10095	INTER COMPANY CASH HRA
10098	INTER COMPANY CASH SPRWS
10099	INTER COMPANY CASH RCVA
10205	CASH WITH TRUSTEES
10210	CASH WITH FISCAL AGENTS
10215	SHORT TERM INVESTMENT TRUSTEE
10220	CHG FAIR VALUE CASH EQ TRUSTEE
10225	CHG FAIR VALUE INVEST TRUSTEE
10305	DEPARTMENTAL CASH
10310	CHANGE FUND
10315	PETTY CASH ON HAND
10401	Fund Cash
10505	INVESTMENTS
10510	INTERNAL INVESTMENTS
10511	NUVEEN ASSET MGMT
10512	GALLIARD
10513	RBC
10514	NORTHSHORE
10515	INVEST REV BOND OPER MAINT

10520 INVEST REVENUE NOTES
10525 CHG FAIR VALUE NONPOOLED
11005 RESTR GO BOND DEBT SERVICE
11010 RESTR REV BOND DEBT SERVICE
11015 RESTR OTHER DEBT SERVICE
11020 RESTR REV BOND CONSTRUCTION
11030 RESTR REV BOND OPER MAINT
11040 RESTR REV BOND RESERVE
11050 RESTR GRANTS AND OTHER CONTRIB
11055 RESTR OPS AND MAINTENANCE
11060 REST BUDGET AND RATE STABILIZE
11090 CHG FAIR VALUE CURR RESTRICTED
11105 RESTR REV BOND W TRUSTEE
11110 RESTR REV BOND CONST TRUSTEE
11120 RESTR REV BOND OPER W TRUSTEE
11190 CHG FAIR VALUE RESTR W TRUSTEE
12005 PROPERTY TAX RECEIVABLE CURR
12010 PROPERTY TAX 1ST YR DELINQUENT
12020 PROPERTY TAX 2ND YR DELINQUENT
12030 PROPERTY TAX 3RD YR DELINQUENT
12040 PROPERTY TAX 4TH YR DELINQUENT
12050 PROPERTY TAX 5TH YR AND PRIOR
12055 PROPERTY TAX 6TH YR AND PRIOR
12060 ALLOW UNCOLLECT PROPERTY TAX
12105 ACCOUNTS RECEIVABLE INVOICES
12106 AR TO FUND
12110 ACCOUNTS RECEIVABLE OTHER
12120 ACCOUNTS RECEIVABLE UNBILLED
12125 RECEIVED NOT APPLIED
12130 AR CONVERSION
12140 MISCELLANEOUS REVENUE RECEIVE
12160 DUE FROM XCEL ENERGY
12170 ALLOW FOR UNCOLLECTIBLE AR
12205 ASSESSMENT RECEIVABLE CURRENT
12210 ASSESSMENT 1ST YEAR DELINQUENT
12220 ASSESSMENT 2ND YEAR DELINQUENT
12230 ASSESSMENT 3RD YEAR DELINQUENT
12240 ASSESSMENT 4TH YEAR DELINQUENT
12250 ASSESSMENT 5TH YEAR DELINQUENT
12255 ASSESSMENT 6TH YEAR DELINQUENT
12260 DEFERRED ASSESSMENT RECEIVABLE
12270 ASSESSMENT TAX FORFEIT PROP
12280 ASSESSMENT TAX EXEMPT PROPERTY
12290 ASSESSMENT DAKOTA CO
12299 ASSESSMENT DUE FR COUNTY

12505 LOAN RECEIVABLE CURRENT
12510 DEFERRED LOAN RECEIVABLE
12560 LEASE RECEIVABLE
12590 ALLOWANCE UNCOLLECTIBLE LOAN
12705 ACCRUED INTEREST INVESTMENT
12710 ACCRUED INTEREST NOTE
12720 ACCRUED INTEREST LOAN
12730 OTHER ACCRUED INTEREST
12740 ALLOWANCE INTEREST NOTE
12750 ALLOWANCE INTEREST LOAN
12805 DUE FROM FEDERAL GOVERNMENT
12806 DUE FROM FED GOVT FUND
12809 DUE FROM FEDERAL UNBILLED
12810 DUE FROM STATE GOVERNMENT
12811 DUE FROM STATE FUND
12819 DUE FROM STATE UNBILLED
12820 DUE FROM COUNTY GOVERNMENT
12821 DUE FROM COUNTY FUND
12825 DUE FR COUNTY UNBILLED
12890 DUE FROM OTHER GOVERNMENT
12891 DUE FROM OTHER GOVT FUND
12895 DUE FR OTHER GOVT UNBILLED
12905 DUE FROM COMPONENT UNIT
12910 DUE FROM PRIMARY GOVERNMENT
12920 INTERFUND POOL CASH OVERDRAFT
12930 DUE FROM OTHER FUND
12935 INTERNAL BILL RECEIVABLE
12990 GOVERNMENTAL INTERNAL BALANCE
12995 BUSINESS TYPE INTERNAL BALANCE
14005 MATERIALS SUPPLIES INVENTORY
14010 RESALE MATERIALS INVENTORY
14015 GARAGE INVENTORY
14020 IMPOUNDED CARS INVENTORY
14030 LAND HELD FOR RESALE
14040 CHEMICAL INVENTORY
14190 INVENTORY COST VARIANCE SUSP
14191 MATCHED NOT RECEIVED
14192 RETURNS SUSP INSPEC HOLD
14605 PREPAID INSURANCE
14610 PREPAID RENT
14620 PREPAID OTHER
15005 RESTRICTED CASH REV BND FUTURE
15010 RESTRICTED INV REV BOND FUTURE
15020 RESTRICTED INVESTMENT-REVENUE
15030 RES TRUSTEE CASH REV BD FUTURE

15040 CHG FAIR VALUE NONCURR REST
16005 ADVANCE TO GENERAL FUND
16010 ADVANCE TO SPECIAL REV FUND
16020 ADVANCE TO DEBT SERVICE FUND
16030 ADVANCE TO CAPITAL PROJ FUND
16040 ADVANCE TO ENTERPRISE FUND
16050 ADVANCE TO INTERNAL SVC FUND
16060 ADVANCE TO COMPONENT UNIT
16105 LONG TERM LOAN RECEIVABLE
16110 ALLOW LONG TERM LOAN RECEIVE
16120 DEFERRED CHARGES
16130 ADVANCE TO OTHER GOV
16205 ACCRUED INTEREST LOANS NONCURR
17005 LAND
17105 INFRASTRUCTURE
17110 ACCUM DEPR INFRASTRUCTURE
17205 BUILDINGS AND STRUCTURES
17210 ACCUM DEPR BUILDING STRUCTURE
17305 IMPROVEMENTS OTHER THAN BLDG
17310 ACCUM DEPR IMPROVE NOT BLDG
17505 EQUIPMENT
17510 ACCUM DEPRECIATION EQUIPMENT
17705 INTANGIBLE
17710 ACCUM DEPRECIATION INTANGIBLE
17905 CONSTRUCTION IN PROGRESS
19005 DEFERRED OUTFLOW PENSION
19010 DEFERRED OUTFLOW OPEB
19015 DEFERRED OUTFLOW DEFERRED CHARGE ON DEBT REFUNDING
19020 UNREALIZED LOSS ON DERIVATIVES
19025 DEFERRED CHARGES FROM REFUNDIN
19030 DEFERRED PENSION CONTRIBUTIONS
19050 DEFERRED PENSION CHANGES IN PR
20005 ACCRUED SALARIES
20010 ACCRUED AUTO ALLOWANCE
20020 EMPLOYEE INSURANCE
20021 EMPLOYEE PENSION WH
20022 BLDG TRADES VACATION
20023 FSA MEDICAL DAYCARE
20024 FSA PARKING
20025 DEFERRED COMP
20026 PEHP EMPLOYER PAID
20030 COMPENSATED ABSENCES CURRENT
20040 GARNISHMENTS
20050 CHARITABLE CONRIBUTIONS
20055 UNION DEDUCTIONS

20059 VOLUNTARY DEDUCTIONS
20060 ACH RETURNS
20090 ACCRUED SALARIES OTHER
20105 ACCOUNTS PAYABLE
20106 AP to FUND
20110 ACCOUNTS PAYABLE OTHER
20130 REFUNDABLE DEPOSITS
20140 ESCROW PAYABLE
20195 STALE DATED CHECKS
20196 ESCHEATED CHECKS
20205 CONTRACT AND AWARD PAYABLE
20210 RETAINAGE ACCRUAL
20310 DUE TO OTHER FUNDS
20405 DUE TO COMPONENT UNIT
20410 DUE TO PRIMARY GOVERNMENT
20730 CLAIMS JUDGEMENTS CURRENT
21005 DUE TO FEDERAL GOVERNMENT
21006 DUE TO FED at Fund
21010 DUE TO FEDERAL FICA TAX
21105 DUE TO STATE GOVERNMENT
21106 DUE TO STATE by Fund
21110 DUE TO STATE EMPLOYEE WITHHOLD
21120 DUE TO STATE SALES TAX STATE
21130 DUE TO STATE SALES TAX LOCAL-STP
21135 DUE TO STATE SALES TAX LOCAL-WSP
21140 DUE TO STATE SALES TAX TRANSIT
21141 DUE TO STATE RC VEHICLE TRAN TAX
21142 DUE TO STATE RAMSEY CTY SALES TRANSIT TAX
21143 DUE TO STATE DAKOTA CTY SALES TRANSIT TAX
21144 DUE TO STATE WASHINGTON CTY SALES TRANSIT TAX
21155 DUE TO STATE SALES TAX STATE AP
21160 DUE TO STATE USE TAX
21165 DUE TO STATE SPEC FUEL TAX
21170 DUE TO STATE WATER SVC CONNECT
21180 DUE TO STATE PLUMB PERMIT SUR
21199 DUE TO DEPTS USE TAX
21205 DUE TO COUNTY GOVERNMENT
21206 DUE TO COUNTY at Fund
21210 DUE TO OTHER GOVERNMENT
21211 DUE TO OTH GOVT at Fund
22010 REFUNDABLE DEPOSIT
22020 ESCROW FOR REHABILITATION
22095 DEFERRED REVENUE OTHER
22205 UNEARNED REVENUE
22210 GIFT CARD LIABILITY

23005 GO BOND CURRENT
23105 REVENUE BOND CURRENT
23205 REVENUE NOTE CURRENT
23210 HRA REVENUE NOTES CURRENT
23305 CAPITAL LEASE PURCHASE CURRENT
23320 MORTGAGE CURRENT
23390 OTHER DEBT PAYABLE CURRENT
23405 ACCRUED GO BOND INTEREST CURRE
23410 ACCRUED REVENUE BOND INTEREST
23420 ACCRUED REVENUE NOTE INTEREST
23430 ACCRUED CAPITAL LEASE INTEREST
23440 ACCRUED OTHER INTEREST CURRENT
25005 ACCT PAY W RESTRICTED ASSETS
25105 GO BOND CURR RESTRICTED ASSETS
25110 REV BOND CURR RESTRICTED ASSET
25115 LMTD BOND CURR RSTRCTD ASSET
25205 GO BOND INT RESTRICTED
25210 REVENUE BOND INT RESTRICTED
25220 REVENUE NOTE INT RESTRICTED
25230 CAPITAL LEASE INT RESTRICTED
25240 OTHER INTEREST RESTRICTED
26005 GO BOND NONCURRENT
26010 UNAMT PREM GO BOND NONCURRENT
26020 UNAMT DISC GO BOND NONCURRENT
26105 REVENUE BOND NONCURRENT
26110 UNAMT PREM REV BOND NONCURRENT
26130 UNAMT DISC REV BOND NONCURRENT
26140 DEFERRED AMT ON REFUNDING BOND
26190 ESCROW FOR REHABILITATION
26205 REVENUE NOTE NONCURRENT
26210 HRA REVENUE NOTE NONCURRENT
26305 LIMITED TAX BOND NONCURRENT
26405 CAPITAL LEASE NONCURRENT
26410 UNAMORT PREM CAPITAL LEASE
26415 UNAMORT DISC CAPITAL LEASE
26420 MORTGAGE NONCURRENT
26425 LOAN NONCURRENT
26430 ADVANCE FROM OTHER GOV
27005 ADVANCE FROM GENERAL FUND
27010 ADVANCE FROM SPEC REV FUND
27020 ADVANCE FROM DEBT SVC FUND
27030 ADVANCE FROM CAPITAL PROJ FUND
27040 ADVANCE FROM ENTERPRISE FUND
27060 ADVANCE FROM INTERNAL SVC FUND
28005 VACATION AND COMP NONCURRENT

28010 SEVERANCE PAY NONCURRENT
28020 OPEB NONCURRENT
28030 NET PENSION LIABILITY
28105 CLAIM AND JUDGMENT NONCURRENT
28205 OTHER LONG TERM LIAB NONCURREN
28210 POLLUTION REMEDIATION OBLIGATN
29005 DEFERRED INFLOWS PENSION
29010 DEFERRED INFLOWS OPEB
29015 DEFERRED INFLOWS DEFERRED CHAR
29020 DEFERRED INFLOWS ACCRUED INTEREST RECEIVABLE
29025 DEFERRED INFLOWS PROPERTY TAX RECEIVABLE
29030 DEFERRED INFLOWS PROPERTY TAX INCREMENTS RECEIVABLE
29035 DEFERRED INFLOWS ACCOUNT RECEIVABLE
29040 DEFERRED INFLOWS ASSESSMENTS RECEIVABLE
29045 DEFERRED INFLOWS OPERATING GRANT
29050 DEFERRED INFLOWS CAPITAL GRANT
29055 DEFERRED INFLOWS NOTES AND LOAN RECEIVABLE
29060 DEFERRED INFLOWS LAND HELD FOR RESALE
29065 DEFERRED INFLOWS LEASES RECEIVABLE
31005 NONSPEND PERMANENT FUND PRIN
31010 NONSPEND IMPREST FUND
31015 NONSPEND ADVANCE TO OTHER FUND
31020 NONSPEND LONG TERM RECEIVABLE
31025 NONSPEND INVENTORY
32005 RESTRICTED FOR GENERAL GOVT
32105 RESTR PUBLIC SAFETY EMER MGMT
32110 RESTR PUBLIC SAFETY FIRE
32120 RESTR PUBLIC SAFETY POLICE
32130 RESTR PS SAFETY INSPECT
32205 RESTR HIGHWAYS PUBLIC WORKS
32305 RESTR SANITATION PUBLIC WORKS
32405 RESTR CULTURE AND REC LIBRARY
32410 RESTR CULTURE AND REC PARKS
32505 RESTR ECONOMIC DEV CITY
32510 RESTR ECONOMIC DEV HRA
32605 RESTR DEBT SERVICE GO BONDS
32615 RESTR DEBT SERVICE REV BONDS
32620 RESTR DEBT SERVICE REV NOTES
32625 RESTR DEBT SERVICE CAPITAL LEA
32645 RESTR DEBT SERVICE OTHER
32705 RESTR FOR PERM ACT EXPENDABLE
32710 RESTR FOR PERM ACT NONEXPEND
32805 RESTR CAPITAL ACQ LAND
32810 RESTR CAPITAL ACQ BLDG STRUCT
32820 RESTR CAPITAL ACQ EQUIPMENT

32905 RESTR CONSTRUCT GENGOVT
32915 RESTR CONSTRUCT FIRE
32925 RESTR CONSTRUCT POLICE
32935 RESTR CONSTRUCT SAFETY INSPECT
32945 RESTR CONSTR PW HWY STREET
32955 RESTR CONSTR PW SANITATION
32965 RESTR CONSTRUCT LIBRARY
32975 RESTR CONSTRUCT PARKS AND REC
32985 RESTR CONSTRUCT PLAN ECON DEV
32995 RESTR CONSTRUCT HRA
33005 COMMITTED GENERAL GOVERNMENT
33010 COMMITTED PUBLIC SAFETY
33020 COMMITTED HIGHWAYS AND STREETS
33025 COMMITTED SANITATION
33030 COMMITTED CULTURE AND REC
33040 COMMITTED HOUSING ECON DEV
34005 ASSIGNED FOR GENERAL GOVERNMNT
34010 ASSIGNED FOR PUBLIC SAFETY
34015 ASSIGNED FOR FLEET EQUIPMENT
34020 ASSIGNED FOR HIGHWAYS STREETS
34025 ASSIGNED FOR SANITATION
34030 ASSIGNED FOR CULTURE AND REC
34040 ASSIGNED FOR HOUSING ECON DEV
35005 UNASSIGNED FUND BALANCE
36005 INVEST IN CAPITAL NET OF DEBT
37005 RESTRICTED FOR EMERGENCY MGMT
37010 RESTRICTED FOR FIRE
37020 RESTRICTED FOR POLICE
37030 RESTRICTED FOR SAFETY INSPECT
37105 RESTRICTED FOR HIGHWAYS AND ST
37110 CONTRIBUTED AID TO CONSTRUCT
37205 RESTRICTED FOR REV BOND OPERAT
37305 RESTRICTED FOR PARKS AND REC
37310 RESTRICTED FOR LIBRARY AGENCY
37405 RESTRICTED FOR ECONOMIC DEV
37505 RESTRICTED FOR BUDGET AND RATE
37510 RESTRICTED FOR DEBT SERVICE
37520 RESTRICTED PER LEGISLATURE
37605 RESTRICTED FOR EXPENDABLE
37610 RESTRICTED FOR NON EXPENDABLE
37730 RESTR REV BOND OPER MAINT
37830 RESTRICTED FOR GRANTORS
37905 UNRESTRICTED NET ASSETS
37910 PRIOR PERIOD ADJUSTMENT
39810 RETAINED EARNINGS

39880 COMMITMENT
39999 ERROR SUSPENCE
40001 PROPERTY TAXES
40005 CURRENT PROPERTY TAX
40010 FISCAL DISPARITIES
40105 CURRENT TAX INCREMENT
40110 CURRENT EXCESS TAX INCREMENT
40115 TAX INCREMENT SHORTFALL
40201 PROP TAX 1ST YEAR DELINQUENT
40202 PROP TAX 2ND YR DELINQUENT
40203 PROP TAX 3RD YR DELINQUENT
40204 PROP TAX 4TH YEAR DELINQUENT
40205 PROP TAX 5TH YEAR DELINQUENT
40206 PROP TAX 6TH YR AND PRIOR
40301 TAX INCR 1ST YR DELINQUENT
40302 TAX INCR 2ND YR DELINQUENT
40303 TAX INCR 3RD YR DELINQUENT
40304 TAX INCR 4TH YR DELINQUENT
40305 TAX INCR 5TH YR DELINQUENT
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40310 DELINQUENT EXCESS TAX INCREMEN
40405 PROPERTY TAX PENALTY
40410 PROPERTY TAX INTEREST
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40605 CITY SALES TAX
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40705 HOTEL MOTEL TAX
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40805 XCEL ENERGY ELECTRIC
40810 XCEL ENERGY GAS
40820 DISTRICT ENERGY
40830 DISTRICT ENERGY DEFERRED
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42105 BUSINESS LICENSE
42205 TRADE OCCUPATION LICENSE
42210 TRUTH IN HOUSING EVALUATOR
42220 ANIMAL LICENSE
42230 FIRE LICENSE
42240 LAWN FERTILIZE PESTICIDE APPL
42250 TAXICAB INSPECTION

42505 BUILDING PERMIT
42510 FIRE PUMP PERMIT
42520 FIRE EXTINGUISHING SYSTEMS PER
42530 SPRINKLER HEAD PERMIT
42540 STANDPIPE PERMIT
42550 TANK 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
42650 PAYMENT IN LIEU OF PERMIT FEE
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43005 DEPT OF COMMERCE
43010 DEPT HOUSING URBAN DEVELOPMENT
43015 COMMUNITY DEVELOP BLOCK GRANT
43020 DEPT OF JUSTICE
43025 DEPT OF TRANSPORTATION
43030 DEPT OF TREASURY
43035 INSTITUTE MUSEUM LIBRARY SVCS
43040 SOLID WASTE AND EMERGENCY RESP
43045 DEPT OF ENERGY
43050 DEPT OF EDUCATION
43055 ENVIRONMENTAL PROTECTION AGENC
43060 CORP FOR NATL AND COMM SVC
43065 DEPT OF HOMELAND SECURITY
43070 OFFICE OF NATIONAL DRUG CONTROL
43075 DEPT OF HEALTH AND HUMAN SERVICES
43099 DIRECT FED GRANT HISTORY
43101 FEDERAL GRANT STATE ADMIN
43105 FEDERAL GRANT STATE ADMIN
43110 HUD MN HOUSING FINANCE AGENCY
43120 DOJ MN DEPT OF PUBLIC SAFETY
43130 DOT MN DEPT OF PUBLIC SAFETY
43135 HSEM MN DEPT OF PUBLIC SAFETY
43140 FEMA MN DEPT OF PUBLIC SAFETY
43150 DOL MN DEPT LABOR AND INDUSTRY
43160 DOT MN DEPT OF TRANSPORTATION
43199 LIB MN DEPT OF EDUCATION
43201 FEDERAL GRANT OTHER ADMIN
43205 FEDERAL GRANT OTHER ADMIN
43210 DOT METROPOLITAN COUNCIL

43211 DOJ RAMSEY COUNTY
43215 DOJ NATL PAL ASSOC
43220 DOT RAMSEY COUNTY
43225 LIB COLLEGE OF ST CATHERINE
43230 HUD METROPOLITAN COUNCIL
43245 DOE SEVENTHWAVE
43305 BUILD AMERICA BOND INT CREDIT
43310 PARAMEDIC FED SUBSIDY
43401 STATE GRANTS
43405 MN DEPT OF COMMERCE
43410 MN DEPT EMPLOYMENT ECON DEV
43415 MN DEPT OF HUMAN SERVICES
43420 MN DEPT LABOR INDUSTRY OSHA
43425 MN DEPT OF NATURAL RESOURCES
43430 MN POLLUTION CONTROL AGENCY
43435 MN DEPT OF PUBLIC SAFETY
43440 MN HOUSING FINANCE AGENCY
43445 MN DEPT OF TRANSPORTATION
43450 MN DEPT OF ADMINISTRATION
43455 MN DEPT OF HEALTH
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43501 STATE GRANT OTHER ADMIN
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43605 LOCAL GOVERNMENT AID
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43612 POLICE PENSION AMORTIZATN AID
43613 FIRE INS PREMIUM SURCHARGE
43615 POLICE FIRE DISABILITY BENEFIT
43620 MARKET VALUE HOMESTEAD CREDIT
43625 CITY SHARE STATE HWY RENT
43630 CITY SHARE STATE COURT FINES
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43635 CITY SHARE MN DOT FINES
43640 POLICE FIRE TRAINING
43650 MUNI STATE AID MAINTENANCE
43651 MUNI STATE AID CONSTRUCTION
43655 TRUNK HIGHWAY FUNDS
43660 MELSA METRO LIBRARY SVC AG
43665 MN LOTTERY
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43805 CITY SHARE COUNTY PILOT
43810 COUNTY ROAD AID

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43920 OTHER LOCAL GOVT
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44105 CONTINUANCE FOR DISMISSAL
44110 SUBSTANTIAL ABATEMENT LEGAL
44115 VACATION OF REAL ESTATE
44120 REGULATORY FEES
44125 DISTRICT ENERGY REG FEE
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44140 RETURNED PAYMENT FEE
44145 CREDIT CARD CHECKS USE FEE
44150 PURCHASING FEES
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44160 ELEC CHARGING STATIONS
44165 EMPLOYEE PARKING
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44205 ACCIDENT REPORTS
44210 BID SPECIFICATION
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44235 SALE OF PUBLICATION
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44245 PURCHASING SALES
44299 OTHER SALES
44305 PAPER SALES RIVERPRINT
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44425 SALE OF SCRAP NON CAPITAL EQUI
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44435 SALE OF OTHER NONCAPITAL ITEMS
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44505 ADMINISTRATION EXTERNAL
44510 PHOTOGRAPHIC
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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
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45125 FIRE FALSE ALARM FEE
45130 FIRE WATCH STANDBY
45135 FIRE PROTECTION SERVICES
45140 HAZARDOUS MATERIALS RESPONSE
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45305 TOWING
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45315 IMPOUND ADMINISTRATIVE FEE
45320 IMPOUNDED CAR SALES
45325 IMPOUNDED CARS SALVAGE
45330 IMPOUND LOT RECYCLING
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45340 BID CARD SALES
45345 IMPOUND LOT GENERAL SALES
45405 SALE OF SPECIAL BADGES
45415 POLICE PARKING
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45535 POLICE TASK FORCE US MARSHALL
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46125 TRUTH IN SALE OF HOUSING
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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
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47105 PARKING METER CARDS
47110 DISABILITY METER PARKING PERMIT
47115 PARKING METER COLLECTION
47120 LOST METER HOODING REVENUE
47125 LABOR CHARGES METER HOODING
47130 RESIDENTIAL PARKING PERMIT
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47515 STREET REPAIR AND CLEANING HIS
47520 STREET REPAIR
47525 STREET CLEANING
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47570 XCEL ENERGY CONSTRUCTION SVC
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48105 GOLF FEES
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48145 ACTIVITY FEES
48150 MIDWAY STADIUM PARKING
48305 LAND RENTAL
48310 COMMERCIAL SPACE RENT
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50210 REHAB LOAN PRINCIPAL PAYMENT
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50235 LAND HELD FOR RESALE PED
50240 LOAN PAYMENT CLOSE OUT
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51115 PARKS SPECIAL PROJECT SERVICE
51120 PARKS SUMMARY ABATEMENT SERVIC
51125 PARKS CONTRACTED SERVICE
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51135 REAL ESTATE PLANNING AND DESIG
51140 REAL ESTATE SERVICE
51145 DESIGN SERVICE

51150 ENERGY COORDINATION
51155 CONSTRUCTION
51160 SURVEY SERVICE
51165 RE SSSC STR MAIN SERVICES
51170 TECHNOLOGY SERVICES
51172 PC REPL DEPT SHARE
51175 ADMINISTRATION FEE
51180 PMT FOR XCEL USE OF STREET
51185 PW TECHNICAL SERVICES
51190 GSOC GIS SERVICES
51195 TRAFFIC SERVICES
51205 TRAFFIC & LIGHTING ENGINEERING
51210 CONTRACTING SERVICES
51215 PW CONSTRUCTION SERVICES
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51225 TRAFFIC WAREHOUSE SERVICES
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51235 SERVICES TO PUBLIC HOUSING
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52125 SEWER SERVICE BASE FEE
52305 MINIMUM CHARGE WATER
52310 WATER SERVICE BASE FEE
52315 WATER MAIN SURCHARGE
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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
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52510 METER TESTING FEE
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52535 PRIVATE HYDRANT STANDBY CHARGE
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52560 ADMIN FEE LEAD SCV WATER AND A
52565 HYDRANT METER RENTAL
52570 INSP FEE WINTER HYD PERMIT
52575 APPLICATION FEES
52580 SPRWS LAND EASEMENT RENTAL
52585 SERVICE CONN OUTSIDE CITY
52590 HYDRANTS OUTSIDE CITY
52595 MAINS OUTSIDE CITY
52605 AUTO FIRE SERVICE CONNECT OUTS
52610 REPAIRS
52615 TURN ON AND OFF
52620 SPRWS COLLECTION FEE
52625 RECOVERED CHGS IN OUT CITY
52630 LATE CHARGES
52635 UNTREATED WATER
52640 INSIDE PIPING RESIDENTIAL
52645 INSIDE PIPING COMMERCIAL
52650 OUTSIDE DITCH 2INCH AND SMALLE
52655 OUTSIDE DITCH 3INCH AND LARGER
52660 OUTSIDE DITCH FIRE SUPPLY
52665 CITY FIRE CONSUMPTION
52670 RINK FLOODING

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
52730 METER SET AND SEAL 10 INCH
52735 DOCK PERMITS
52740 SPRWS SALE OF NON CAPITAL ITEM
52745 SPRWS ADMINISTRATION FEE
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54805 ACCRUED INTEREST ON BOND SOLD
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55530 PARKLAND REPLACEMENT CONTR
55535 WILD PAYMENT IN LIEU OF TAXES
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55624 ASSET CONTRIB LEADLINE
55625 ASSET CONTR SVC CONNECT 2 OR LESS
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55750 DAMAGE CLAIM FROM OTHERS
55755 SPECIAL COMP REIMBURSEMENT
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55830 REFUNDS GAS TAX
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55845 JURY DUTY PAY
55850 SUBPOENA WITNESS
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55915 OTHER MISC REVENUE
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55925 MISC NON OPER INCOME
55930 AP DISCOUNT EARNED
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58199 ASSET SALE PROCEEDS CLEARING
59910 USE OF FUND EQUITY
59920 SUBSEQUENT YR DEBT
59950 CONTR TO FUND EQUITY
59960 REALIZED GAIN

60105 FULL TIME CERTIFIED
60107 TRI COUNCIL FULL TIME CERT
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
60156 TRADES OT FRINGE ADDITIVE
60160 EMERGENCY SALARY
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60170 ATTRITION SWORN STAFF
60175 OVERTIME
60176 SHIFT DIFF OVERTIME
60177 TRI COUNCIL OVERTIME
60178 TRI COUNCIL SALARY ADDITIVE
60180 OVERTIME POLICE SWORN
60183 OVERTIME FIRE SWORN
60185 MANDATORY OVERTIME FIRE
60190 EMERGENCY OVERTIME
60305 PART TIME CERTIFIED
60310 PART TIME NOT CERTIFIED
60315 PART TIME OVERTIME
60405 CERTIFIED TEMP SEASONAL
60410 NOT CERTIFIED TEMP SEASONAL
60415 INTERN
60416 TRADES NOT CERITFIED TEMP
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60420 EMERGENCY TEMP
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60805 UNUSED VAC CASH TAXABLE
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60815 SALARIES COMP ABSENCES
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60835 SALARY NEEDS
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61001 BUDGETED FRINGE BENEFITS
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61015 MEDICARE POLICE
61020 MEDICARE FIRE
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61115 PERA POLICE RELIEF
61120 PERA FIRE RELIEF
61125 PERA ELECTED DCP
61130 PERA POLICE
61135 PERA FIRE
61140 HRA PENSION
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