

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

1

File ID Number:

AO 25-9

2

3

Budget Affected:

CIB BudgetMultiple DepartmentsCapital

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Total Amount of Transaction:

-

6

7

Funding Source:

Multiple

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Appropriation already included in budget?

Yes

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Charter Citation:

City Charter 10.07.1

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Fiscal Analysis

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ADMINISTRATIVE ORDER, consistent with the authority granted to the Mayor in Section 10.07.4 of the City Charter, and on the request of the Director of the Office of

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Financial Services, to amend the Capital Improvement Budget Committee spending and financing budgets for the reallocation of funds within existing budgets and to

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close completed projects with no excess balances, but excess spending authority for projects from 2014 and before. The Director of the Office of Financial Services is

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authorized to amend said budget in the manner specified in the attached financial analysis.

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Detail Accounting Codes:

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ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

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

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Spending Changes

32

(Action Accomplished)

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Life to Date Activity Budget

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Activity GroupActivityAccount CategoryDescriptionCURRENT BUDGETCHANGESAMENDED BUDGET

35

Balance 2008 - 2009 Capital Maintenance Projects

36

C089T038930036450508 PARKS CAPITAL MAINTENANCE783,4631,463784,926

37

C099T039930036450509 PARKS CAPITAL MAINTENANCE1,299,5001,7191,301,219

38

C089T038930096450508 DSI CAPITAL MAINTENANCE353,658(3,182)350,476

39

Cancel budget authority of old projects

40

C021T024000007432502 MN BLG JOHN RUPP SPRKLR SYS: OTHER MISCELLANEOUS80,362(80,362)-

41

C023C044341937620102 NGHBRHOOD HOUS COM CTR34193: BUILDINGS AND STRUCTURES5,500,000(5,500,000)-

42

C023F040342157720102 RICE REC PLAY AREA 34215: CAPITAL EXTERNAL SERVICE32,000(642)31,358

43

C023H026331937720102 MLK REC CTR SITEWORK 33193: CAPITAL EXTERNAL SERVICE47,000(9,903)37,097

44

C031T025000007432503 1ST TRUST CTR FRAUENSHUH CO: OTHER MISCELLANEOUS1,988,265(283,885)1,704,380

45

C033C045341937620103 NEBRHD HS ELRIO CM CTR34193: BUILDINGS AND STRUCTURES5,500,000(4,000,000)1,500,000

46

C033D041342117720103 VENTO TL AND CONNECTOR34211: CAPITAL EXTERNAL SERVICE245,000(19,714)225,286

47

C033M007342317720103 MERRIAM PK SKATE PK 34231: CAPITAL EXTERNAL SERVICE20,000(95)19,905

48

C033S064331807620103 NORTH DALE REC CENTER 33180: BUILDINGS AND STRUCTURES774,400(2,034)772,366

49

C033T105342357600103 SANDY LK SOCCER RECLAM34235: LAND500,000(500,000)-

50

C033T106342357620103 SANDY LK SCER FLD CONS34235: BUILDINGS AND STRUCTURES500,000(500,000)-

51

C033T153341687720103 CITYWIDE PATH AND TRL 34168: CAPITAL EXTERNAL SERVICE62,000(3,625)58,375

52

C043C046341937620104 WELLSTONE COMMUNIT CTR34193: BUILDINGS AND STRUCTURES10,800,000(5,000,000)5,800,000

53

C043T074350777720104 CITYWIDE TREE PLANTNG 35077: CAPITAL EXTERNAL SERVICE35,000(6,615)28,385

54

C053C047341937650105 WELLSTONE BLD 4 COMNTY34193: EQUIPMENT200,000(11,575)188,425

55

C053H036341417620105 JIMMY LEE RECR CENTER 34141: BUILDINGS AND STRUCTURES195,0002,577,0002,772,000

56

C053J070330097720105 COMO PARK TRL IMPROVE 33009: CAPITAL EXTERNAL SERVICE350,000(600)349,400

57

C063S044342467620106 CHESTNUT PLAZA 34246: BUILDINGS AND STRUCTURES1,781,000(37,500)1,743,500

58

C063T156341687720106 CITYWIDE PATH AND TRL 34168: CAPITAL EXTERNAL SERVICE6,000(6,000)-

59

C073C065341687620107 BLUFF PRK PATH AND IMP34168: BUILDINGS AND STRUCTURES6,00075,00081,000

60

C073D047342097620107 BRUCE VENTO LAND REMD34209: BUILDINGS AND STRUCTURES650,000(5,645)644,355

61

C073J120331947720107 JAPANES PLT COLECT EXH33194: CAPITAL EXTERNAL SERVICE200,000(38,991)161,009

62

C079T037930036450507 PARKS CAPITAL MAINTENANCE: GENERAL REPAIR MAINT SVC1,195,355(26,997)1,168,358

63

C081R005000007620108 CHA RENOV FLOORS 2 THRU 5: BUILDINGS AND STRUCTURES2,700,000(400,000)2,300,000

64

C081R007000007620108 CITY DATA NETWORK UPGRAD: BUILDINGS AND STRUCTURES426,766(1,673)425,093

65

C083C054342557720108 CHEROKEE PARK TRAILS 34255: CAPITAL EXTERNAL SERVICE1,422,375(3,000)1,419,375

66

C083D050342377620108 PHALEN PLAY AREA 34237: BUILDINGS AND STRUCTURES580,000(338,167)241,833

67

C083I008342567600108 SAM MORGAN TRAIL 34256: LAND90,0002,077,4672,167,467

68

C083J121331947620108 COMO WODLND OTDR CLSRM33194: BUILDINGS AND STRUCTURES4,000254,000258,000

69

C083K013010107720108 DICKERMAN PARK SHELTER34254: CAPITAL EXTERNAL SERVICE40,000(36,515)3,485

70

C083T191342507620108 CMNTY STUD LIB REC CTR34250: BUILDINGS AND STRUCTURES11,000386,000397,000

71

C084T070000007720108 CENTRAL DIST POLICE STATION: CAPITAL EXTERNAL SERVICE50,000(45,875)4,125

72

C085I004000007720108 FIRE STATION 1 AND 10 HQRTS: CAPITAL EXTERNAL SERVICE1,000,000(729,643)270,357

73

C089T038930096450508 DSI CAPITAL MAINTENANCE: GENERAL REPAIR MAINT SVC353,658(1,791)351,867

74

C093D060342097600109 BV NATURE SANCTUARY 34209: LAND473,000(438,782)34,218

75

C093F062331807620109 N DALE COMUNTY REC CTR33180: BUILDINGS AND STRUCTURES350,000(11,260)338,740

76

C093H045341417620109 OXFORD SOCCER FIELD 34141: BUILDINGS AND STRUCTURES900,000(392)899,608

77

C093J124000007720109 COMO PRK FIREPLACE REN00000: CAPITAL EXTERNAL SERVICE25,000(25,000)-

78

C093J124000007620109 COMO PRK FIREPLACE REN00000: BUILDINGS AND STRUCTURES225,000(225,000)-

79

C093K014331747720109 WEST MINNEHA PLAY AREA33174: CAPITAL EXTERNAL SERVICE11,000(5,390)5,610

80

C093M051341577720109 DUNNING PARK FLD IMPR 34157: CAPITAL EXTERNAL SERVICE6,000(6,000)-

81

C093M051341577600109 DUNNING PARK FLD IMPR 34157: LAND118,590(118,590)-

82

C093S124342467600109 MISS RIVER FRONT IMPR 34246: LAND4,170,247(92,587)4,077,660

83

C095T035000007620109 COMMUNITY WARNING SYSTEMS: BUILDINGS AND STRUCTURES1,040,000(299,382)740,618

84

C102S270000006815510 CENTRL CRDOR STRTSCP00000: REAL ESTATE SERVICES182,340(13,197)169,143

85

C102S270200217700110 CCLRT TREE PLANTING 20021: CAPITAL INTERNAL SERVICES208,776(13,776)195,000

86	C103C03834142	77201	10 LILYDL HARET IS RGNLPK34142: CAPITAL EXTERNAL SERVICE	15,000	(4,962)	10,038
87	C103D04301041	76001	BV LAND REMEDIATION: LAND	425,000	(209,949)	215,051
88	C103E03533201	76001	10 PHALEN LAK CHNL RESTOR33201: LAND	546,000	(15)	545,985
89	C103E03634248	77201	10 PHALEN SECRTY CAMERAS 34248: CAPITAL EXTERNAL SERVICE	15,000	(2,440)	12,560
90	C103J06134173	76201	10 COMO POOL REPLCM PHZ1 34173: BUILDINGS AND STRUCTURES	8,192,463	(608,348)	7,584,115
91	C103J06233200	77201	10 GORILLA EXHIBIT RENOV 33200: CAPITAL EXTERNAL SERVICE	1,650,000	(1,640)	1,648,360
92	C103P06234243	77201	10 HIGHLAND POOL CONSTRUC34243: CAPITAL EXTERNAL SERVICE	300,000	(1,063)	298,937
93	C103S08134240	76001	10 SWEDE HOL IMP VENTO TL34240: LAND	36,000	(287)	35,713
94	C103S09434142	77201	10 LILYDALE ENTRANC GATEW34142: CAPITAL EXTERNAL SERVICE	80,000	(66,133)	13,867
95	C103S17034270	77201	10 E SIDE PRKS MTC FACLIT34270: CAPITAL EXTERNAL SERVICE	75,000	(75,000)	-
96	C103S17034270	69590	10 E SIDE PRKS MTC FACLIT34270: OTHER SERVICES	25,000	(25,000)	-
97	C103T22034253	76201	10 PARK LIBR FACILIT MTC34253: BUILDINGS AND STRUCTURES	1,133,000	(52)	1,132,948
98	C109T04093004	64505	10 POLICE CAPITAL MAINTENANCE: GENERAL REPAIR MAINT SVC	235,480	(6)	235,474
99	C112G01700000	77001	11 PIERCE BUTLER E EXT 00000: CAPITAL INTERNAL SERVICES	940,000	(358,170)	581,830
100	C113E03734040	76001	11 PHALEN PARK WATERFALL 34040: LAND	296,000	(904)	295,096
101	C113E03801013	77201	11 PHALEN PARK SPLASH PAD34040: CAPITAL EXTERNAL SERVICE	75,000	(16,478)	58,522
102	C113J06433194	77201	11 COMO PRK SECUIRT CAMER33194: CAPITAL EXTERNAL SERVICE	15,000	(11,000)	4,000
103	C113J07533194	77201	11 COMO HST BR T21GRTMCH 33194: CAPITAL EXTERNAL SERVICE	335,000	(111,800)	223,200
104	C113S09534142	76001	11 LILYDALE TRAILS 34142: LAND	1,190,000	(1,031,593)	158,407
105	C113T60234159	76201	11 CHILD OUTDR PLAY AREA34159: BUILDINGS AND STRUCTURES	1,260,000	(500,000)	760,000
106	C113T61034261	76001	11 OAK SAVANNA RESTORE 34261: LAND	24,000	(13)	23,987
107	C119T04193001	64505	11 OFS CAPITAL MAINTENANCE: GENERAL REPAIR MAINT SVC	127,364	(12,960)	114,404
108	C121E00100000	76201	12 FIBER OPT SPPD E PANE MRYLD: BUILDINGS AND STRUCTURES	55,000	(32,344)	22,656
109	C121R05200000	76701	12 COMET ERP IMPLEMENTAT 00000: INTANGIBLE ASSETS	8,161,773	(146,099)	8,015,674
110	C121T11200000	69590	12 REAL ESTATE DESGN SERV00000: OTHER SERVICES	30,000	(30,000)	-
111	C123H04701019	76001	12 FROGTOWN PARK & FARM 01019: LAND	1,170,000	(34,656)	1,135,344
112	C123M03334207	77201	12 DESNOYER PRK SAFT INIT34207: CAPITAL EXTERNAL SERVICE	2,000	(2,000)	-
113	C123M03334207	76201	12 DESNOYER PRK SAFT INIT34207: BUILDINGS AND STRUCTURES	4,000	(4,000)	-
114	C123M05334218	76001	12 MEKER IS MISS RIV ACES34218: LAND	104,000	(200)	103,800
115	C123R03734159	76201	12 DOWNTOWN PLAY AREA 34159: BUILDINGS AND STRUCTURES	46,000	(6,465)	39,535
116	C123R07234012	76001	12 HIDDEN FALLS PARK 34012: LAND	60,000	(1,563)	58,437
117	C123S07833155	76201	12 HILLCREST SCRTY CAMERA33155: BUILDINGS AND STRUCTURES	70,000	(15,433)	54,567
118	C123S09634142	76001	12 LILYDALE PARK ROAD 34142: LAND	1,592,966	(1,217)	1,591,749
119	C123T22234253	76201	12 PRK LIB CAPT ASET REV734253: BUILDINGS AND STRUCTURES	100,000	(2)	99,998
120	C129T04293009	64505	12 DSI CAPITAL MAINTENANCE: GENERAL REPAIR MAINT SVC	75,759	(3,666)	72,093
121	C129T04293010	64505	12 OTC CAPITAL MAINTENANCE: GENERAL REPAIR MAINT SVC	79,750	(3,401)	76,349
122	C131T11300000	69590	13 REAL ESTATE DESGN SERV00000: OTHER SERVICES	30,000	(30,000)	-
123	C133D05201021	76201	13 BRUCE VENTO BRIDGE 01021: BUILDINGS AND STRUCTURES	799,880	(25,491)	774,389
124	C133D05333152	77201	13 INDIAN MDS REG PK PLAY AREA: CAPITAL EXTERNAL SERVICE	11,000	(4,247)	6,753
125	C133F07634159	77201	13 STINSON PLAY AREA 34159: CAPITAL EXTERNAL SERVICE	13,000	(11,996)	1,004
126	C133H05601012	77201	13 MARTIN LUTHR KNG PLY AR IMP: CAPITAL EXTERNAL SERVICE	15,000	(1,000)	14,000
127	C133H06101016	77201	13 WEBSTER PLAY AREA 01016: CAPITAL EXTERNAL SERVICE	12,000	(605)	11,395
128	C133M03734189	76001	13 IRIS PARK 34189: LAND	500,000	(699)	499,301
129	C133T17334168	77201	13 ASPHALT RESTRE REPL PR34168: CAPITAL EXTERNAL SERVICE	5,000	(1,422)	3,578
130	C139T04393003	64505	13 PARKS CAPITAL MAINTENANCE: GENERAL REPAIR MAINT SVC	967,000	(1,182)	965,818
131	C140T11900000	74105	14 SIB CONTINGENCY: CONTINGENCY	1,197,123	(1,197,123)	-
132	C143H05601025	76201	14 MARTIN LUTHER KING CETR IMP: BUILDINGS AND STRUCTURES	308,000	(12,471)	295,529
133	C143J07733194	76010	14 COMO TRANSPORT PLAN 33194: LAND IMPROVEMENTS	49,120	(49,120)	-
134	C143S10034142	76001	14 15 LILYDALE METCOUNCL 34142: LAND	1,120,000	(849,000)	271,000
135	C143S10134142	76001	14 15 LILYDALE ROADCONST 34142: LAND	271,000	(271,000)	-

TOTAL: 81,331,433.00 (19,244,949.73) 62,086,483.27

140 **Financing Changes**
141 *(Action Accomplished)*

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
Balance 2008 - 2009 Capital Maintenance Projects						
	C089T03893003	56255	08 PARKS CAPITAL MAINTENANCE	(783,463)	(1,463)	(784,926)
	C099T03993003	56255	09 PARKS CAPITAL MAINTENANCE	(300,000)	(1,719)	(301,719)
	C089T03893009	56255	08 DSI CAPITAL MAINTENANCE	(343,259)	3,182	(340,077)
Cancel budget authority of old projects						
	C021T02400000	56105	02 MN BLG JOHN RUPP SPRKLR SYS: INTRA FUND IN ASSESSMENTS	(80,362)	80,362	-
	C023C04434193	55505	02 NGHBRHOOD HOUS COM CTR34193: OUTSIDE CONTRIBUTION DONATIONS	(2,500,000)	2,500,000	-
	C023C04434193	43445	02 NGHBRHOOD HOUS COM CTR34193: MN DEPT OF TRANSPORTATION	(3,000,000)	3,000,000	-
	C023F04034215	56250	02 RICE REC PLAY AREA 34215: TRANSFER FR CDBG	(274,000)	642	(273,358)
	C023H02633193	56250	02 MLK REC CTR SITEWORK 33193: TRANSFER FR CDBG	(460,000)	9,903	(450,097)
	C031T02500000	56105	03 1ST TRUST CTR FRAUENSHUH CO: INTRA FUND IN ASSESSMENTS	(1,988,265)	283,885	(1,704,380)
	C033C04534193	55505	03 NEBRHD HS ELRIO CM CTR34193: OUTSIDE CONTRIBUTION DONATIONS	(2,500,000)	2,000,000	(500,000)
	C033C04534193	43445	03 NEBRHD HS ELRIO CM CTR34193: MN DEPT OF TRANSPORTATION	(2,000,000)	2,000,000	-
	C033D04134211	56255	03 VENTO TL AND CONNECTOR34211: TRANSFER FROM CIB	(335,000)	19,714	(315,286)
	C033M00734231	56235	03 MERRIAM PK SKATE PK 34231: TRANSFER FR CAPITAL PROJ FUND	(100,000)	95	(99,905)
	C033S06433180	56255	03 NORTH DALE REC CENTER 33180: TRANSFER FROM CIB	(774,400)	2,034	(772,366)
	C033T10534235	43701	03 SANDY LK SOCCER RECLAM34235: COUNTY GRANT	(500,000)	500,000	-
	C033T10634235	43701	03 SANDY LK SCER FLD CONS34235: COUNTY GRANT	(500,000)	500,000	-
	C033T15334168	56255	03 CITYWIDE PATH AND TRL 34168: TRANSFER FROM CIB	(70,000)	3,625	(66,375)
	C043C04634193	55505	04 WELLSTONE COMMUNIT CTR34193: OUTSIDE CONTRIBUTION DONATIONS	(5,000,000)	5,000,000	-
	C043T07435077	56255	04 CITYWIDE TREE PLANTNG 35077: TRANSFER FROM CIB	(299,430)	6,615	(292,815)
	C053C04734193	56255	05 WELLSTONE BLD 4 COMNTY34193: TRANSFER FROM CIB	(199,362)	11,575	(187,787)
	C053H03634141	56255	05 JIMMY LEE RECR CENTER 34141: TRANSFER FROM CIB	(1,000,000)	329,000	(671,000)
	C053J07033009	56115	05 COMO PARK TRL IMPROVE 33009: INTRA FUND IN TRANSFER	(147,203)	600	(146,603)
	C063S04434246	56240	06 CHESTNUT PLAZA 34246: TRANSFER FR ENTERPRISE FUND	(760,000)	37,500	(722,500)
	C063T15634168	56255	06 CITYWIDE PATH AND TRL 34168: TRANSFER FROM CIB	(38,000)	6,000	(32,000)
	C073C06534168	56250	07 BLUFF PRK PATH AND IMP34168: TRANSFER FR CDBG	(81,000)	7,661	(73,339)
	C073D04734209	56255	07 BRUCE VENTO LAND REMD34209: TRANSFER FROM CIB	(650,000)	5,645	(644,355)

173	C073J12033194	55505	07 JAPANES PLT COLECT EXH33194: OUTSIDE CONTRIBUTION DONATIONS	(2,625,000)	38,991	(2,586,009)
174	C079T03793003	56255	07 PARKS CAPITAL MAINTENANCE: TRANSFER FROM CIB	(1,195,355)	26,997	(1,168,358)
175	C081R00500000	57610	08 CHA RENOV FLOORS 2 THRU 5: ADVANCE FROM OTHER FUNDS	(2,700,000)	400,000	(2,300,000)
176	C081R00700000	57610	08 CITY DATA NETWORK UPGRAD: ADVANCE FROM OTHER FUNDS	(306,766)	1,673	(305,093)
177	C083C05434255	55505	08 CHEROKEE PARK TRAILS 34255: OUTSIDE CONTRIBUTION DONATIONS	(1,479,375)	(109,107)	(1,588,482)
178	C083D05034237	56235	08 PHALEN PLAY AREA 34237: TRANSFER FR CAPITAL PROJ FUND	(580,000)	338,167	(241,833)
179	C083I00834256	43905	08 SAM MORGAN TRAIL 34256: METROPOLITAN COUNCIL	(608,000)	95,055	(512,945)
180	C083J12133194	56235	08 COMO WODLND OTDR CLSRM33194: TRANSFER FR CAPITAL PROJ FUND	(40,000)	5,306	(34,694)
181	C083K01301010	56110	08 DICKERMAN PARK SHELTER34254: INTRA FUND IN BOND DRAW	(170,000)	36,515	(133,485)
182	C083T19134250	56255	08 CMNTY STUD LIB REC CTR34250: TRANSFER FROM CIB	(100,000)	89,023	(10,977)
183	C084T07000000	56255	08 CENTRAL DIST POLICE STATION: TRANSFER FROM CIB	(50,000)	45,875	(4,125)
184	C085I00400000	56235	08 FIRE STATION 1 AND 10 HQRTS: TRANSFER FR CAPITAL PROJ FUND	(15,500,000)	729,643	(14,770,357)
185	C089T03893009	56255	08 DSI CAPITAL MAINTENANCE: TRANSFER FROM CIB	(343,259)	1,791	(338,286)
186	C093D06034209	56255	09 BV NATURE SANCTUARY 34209: TRANSFER FROM CIB	(620,000)	438,782	(181,218)
187	C093F06233180	56235	09 N DALE COMUNTY REC CTR33180: TRANSFER FR CAPITAL PROJ FUND	(350,000)	11,260	(338,740)
188	C093H04534141	56245	09 OXFORD SOCCER FIELD 34141: TRANSFER FR INTERNAL SERVICE F	(600,000)	392	(599,608)
189	C093J12400000	43905	09 COMO PRK FIREPLACE REN00000: METROPOLITAN COUNCIL	(250,000)	250,000	-
190	C093K01433174	56250	09 WEST MINNEHA PLAY AREA33174: TRANSFER FR CDBG	(166,000)	5,390	(160,610)
191	C093M05134157	55505	09 DUNNING PARK FLD IMPR 34157: OUTSIDE CONTRIBUTION DONATIONS	(124,500)	124,500	-
192	C093S12434246	43401	09 MISS RIVER FRONT IMPR 34246: STATE GRANTS	(4,170,247)	92,587	(4,077,660)
193	C095T03500000	56255	09 COMMUNITY WARNING SYSTEMS: TRANSFER FROM CIB	(828,000)	299,382	(528,618)
194	C102S27000000	56255	10 CENTRL CRDOR STRTSCP00000: TRANSFER FROM CIB	(197,314)	13,197	(184,118)
195	C102S27020021	56255	10 CCLRT TREE PLANTING 20021: TRANSFER FROM CIB	(46,999)	13,776	(33,223)
196	C103C03834142	56235	10 LILYDL HARET IS RGNLPK34142: TRANSFER FR CAPITAL PROJ FUND	(270,000)	4,962	(265,038)
197	C103D04301041	56235	BV LAND REMEDIATION: TRANSFER FR CAPITAL PROJ FUND	(425,000)	209,949	(215,051)
198	C103E03533201	43905	10 PHALEN LAK CHNL RESTOR33201: METROPOLITAN COUNCIL	(546,000)	15	(545,985)
199	C103E03634248	56235	10 PHALEN SECRTY CAMERAS 34248: TRANSFER FR CAPITAL PROJ FUND	(100,000)	2,440	(97,560)
200	C103J06134173	57610	10 COMO POOL REPLCM PHZ1 34173: ADVANCE FROM OTHER FUNDS	(803,780)	608,347	(195,433)
201	C103J06233200	43905	10 GORILLA EXHIBIT RENOV 33200: METROPOLITAN COUNCIL	(11,000,000)	1,640	(10,998,360)
202	C103P06234243	56255	10 HIGHLAND POOL CONSTRUC34243: TRANSFER FROM CIB	(2,190,359)	1,064	(2,189,295)
203	C103S08134240	55505	10 SWEDE HOL IMP VENTO TL34240: OUTSIDE CONTRIBUTION DONATIONS	(36,000)	287	(35,713)
204	C103S09434142	55505	10 LILYDALE ENTRANC GATEW34142: OUTSIDE CONTRIBUTION DONATIONS	(531,000)	66,133	(464,867)
205	C103S17034270	56235	10 E SIDE PRKS MTC FACLIT34270: TRANSFER FR CAPITAL PROJ FUND	(100,000)	100,000	-
206	C103T22034253	56235	10 PARK LIBR FACILIT MTC34253: TRANSFER FR CAPITAL PROJ FUND	(1,000,000)	52	(999,948)
207	C109T04093004	56235	10 POLICE CAPITAL MAINTENANCE: TRANSFER FR CAPITAL PROJ FUND	(235,480)	6	(235,474)
208	C112G01700000	43651	11 PIERCE BUTLER E EXT 00000: MUNI STATE AID CONSTRUCTION	(2,111,250)	358,170	(1,753,080)
209	C113E03734040	43905	11 PHALEN PARK WATERFALL 34040: METROPOLITAN COUNCIL	(296,000)	904	(295,096)
210	C113E03801013	43905	11 PHALEN PARK SPLASH PAD34040: METROPOLITAN COUNCIL	(625,000)	16,478	(608,522)
211	C113J06433194	43905	11 COMO PRK SECUIRT CAMER33194: METROPOLITAN COUNCIL	(75,000)	11,000	(64,000)
212	C113J07533194	56255	11 COMO HST BR T21GRTMCH 33194: TRANSFER FROM CIB	(448,000)	111,800	(336,200)
213	C113S09534142	43905	11 LILYDALE TRAILS 34142: METROPOLITAN COUNCIL	(1,450,000)	1,031,593	(418,407)
214	C113T60234159	56230	11 CHILD OUTDR PLAY AREA34159: TRANSFER FR DEBT SERVICE FUND	(595,000)	500,000	(95,000)
215	C113T61034261	55505	11 OAK SAVANNA RESTORE 34261: OUTSIDE CONTRIBUTION DONATIONS	(24,000)	13	(23,987)
216	C119T04193001	56255	11 OFS CAPITAL MAINTENANCE: TRANSFER FROM CIB	(127,364)	12,960	(114,404)
217	C121E00100000	56235	12 FIBER OPT SPPD E PANE MRYLD: TRANSFER FR CAPITAL PROJ FUND	(55,000)	32,344	(22,656)
218	C121R05200000	56110	12 COMET ERP IMPLEMENTAT 00000: INTRA FUND IN BOND DRAW	(8,161,773)	146,098	(8,015,675)
219	C121T11200000	56220	12 REAL ESTATE DESGN SERV00000: TRANSFER FR GENERAL FUND	(30,000)	30,000	-
220	C123H04701019	56235	12 FROGTOWN PARK & FARM 01019: TRANSFER FR CAPITAL PROJ FUND	(120,000)	34,656	(85,344)
221	C123M03334207	56255	12 DESNOYER PRK SAFT INIT34207: TRANSFER FROM CIB	(6,000)	6,000	-
222	C123M05334218	43905	12 MEKER IS MISS RIV ACES34218: METROPOLITAN COUNCIL	(104,000)	200	(103,800)
223	C123R03734159	56255	12 DOWNTOWN PLAY AREA 34159: TRANSFER FROM CIB	(46,000)	6,465	(39,535)
224	C123R07234012	43999	12 HIDDEN FALLS PARK 34012: OTHER GRANT HISTORY	(60,000)	1,563	(58,437)
225	C123S07833155	56235	12 HILLCREST SCRTY CAMERA33155: TRANSFER FR CAPITAL PROJ FUND	(70,000)	15,433	(54,567)
226	C123S09634142	43905	12 LILYDALE PARK ROAD 34142: METROPOLITAN COUNCIL	(1,592,966)	1,217	(1,591,749)
227	C123T22234253	56255	12 PRK LIB CAPT ASET REV734253: TRANSFER FROM CIB	(51,659)	1	(51,658)
228	C129T04293009	56255	12 DSI CAPITAL MAINTENANCE: TRANSFER FROM CIB	(75,759)	3,666	(72,093)
229	C129T04293010	56255	12 OTC CAPITAL MAINTENANCE: TRANSFER FROM CIB	(79,750)	3,401	(76,349)
230	C131T11300000	56220	13 REAL ESTATE DESGN SERV00000: TRANSFER FR GENERAL FUND	(30,000)	30,000	-
231	C133D05201021	43401	13 BRUCE VENTO BRIDGE 01021: STATE GRANTS	(799,880)	25,491	(774,389)
232	C133D05333152	56255	13 INDIAN MDS REG PK PLAY AREA: TRANSFER FROM CIB	(283,000)	4,247	(278,753)
233	C133F07634159	56255	13 STINSON PLAY AREA 34159: TRANSFER FROM CIB	(128,000)	11,996	(116,004)
234	C133H05601012	56255	13 MARTIN LUTHR KNG PLY AR IMP: TRANSFER FROM CIB	(294,000)	1,000	(293,000)
235	C133H06101016	56255	13 WEBSTER PLAY AREA 01016: TRANSFER FROM CIB	(345,000)	605	(344,395)
236	C133M03734189	56225	13 IRIS PARK 34189: TRANSFER FR SPECIAL REVENUE FU	(500,000)	699	(499,301)
237	C133T17334168	56255	13 ASPHALT RESTRE REPL PR34168: TRANSFER FROM CIB	(225,000)	1,422	(223,578)
238	C139T04393003	56255	13 PARKS CAPITAL MAINTENANCE: TRANSFER FROM CIB	(967,000)	1,182	(965,818)
239	C140T11900000	56110	14 SIB CONTINGENCY: INTRA FUND IN BOND DRAW	(1,197,123)	1,197,123	-
240	C143H05601025	56110	14 MARTIN LUTHER KING CETR IMP: INTRA FUND IN BOND DRAW	(308,000)	12,471	(295,529)
241	C143J07733194	55515	14 COMO TRANSPORT PLAN 33194: COUNTY SHARE OF COST	(49,120)	49,120	0
242	C143S10034142	43905	14 15 LILYDALE METCOUNCL 34142: METROPOLITAN COUNCIL	(1,120,000)	849,000	(271,000)
243	C143S10134142	43905	14 15 LILYDALE ROADCONST 34142: METROPOLITAN COUNCIL	(271,000)	271,000	-
244			TOTAL:	(97,693,822)	25,028,263	(72,662,377)
245						
246						

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	- Mayor certifies that there are available for appropriation total revenues in excess of those estimated in the budget	C.C. 10.07.1
	Budget Amendment Resolution and Public Hearing	- Amend spending and financing to recognize the grant in the appropriate company and activity	Admin 41.03
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 - 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.) <u>Transfer Appropriations between Departments</u>			
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)	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, 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.) <u>Adding new spending authority to an existing project (without changing the scope of the project)</u>			
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)	- Reduce amount in appropriate contingency fund	Administrative Code 57.09 (3) a
	A.O.s require periodic review by CIB Committee	- Amend project spending and financing to recognize use of contingency funding	City Charter 10.07.4
	Transfers between departments require a resolution (completed by departments; verified and approved by OFS)		
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	- Reduce amount in appropriate contingency fund ("unallocated reserve account ")	Administrative Code 57.09 (3) b
	Mayor recommends via resolution	- Amend project spending and financing to recognize use of contingency funding	City Charter 10.07.4
	Public hearing		

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
<u>Add a new project</u>			
5.) OR			
<u>Expand the scope of an existing project</u>			
a.) Financing source is new money	CIB Committee review and recommendation		
	Mayor recommends via resolution	- Amend project financing and spending to recognize new revenue	Administrative Code 57.09 (1)
	Compliance with City Comprehensive Plan		City Charter 10.07.1
	Public hearing		
b.) Financing source is contingency	All proposed uses of Contingency funds must first be reviewed by OFS		
	CIB Committee review and recommendation	- Transfer dollars from contingency to new project	Administrative Code 57.09 (1)
	Mayor recommends via resolution	- Amend spending and financing to recognize transfer	City Charter 10.07.4
	Public hearing		
6.) Declare a project abandoned	Council resolution	- Identify project as abandoned	
		-Transfer appropriation for the abandoned project to a separate contingency fund (" <i>unallocated reserve account</i> ")	Administrative Code 57.09 (4)
		- Reappropriation of the funds needs CIB Committee review, Mayor recommendation, and Council approval (see either of the Add dollars to a project sections above)	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)	- Can accomplish both steps in one resolution	
	2) Add new project after capital improvement budget is adopted (see process above)		

<u>Departments</u> (Select Department)	<u>Affected Budgets</u> (Choose CIB or Operating)	<u>General vs. Special Fund</u> (Choose General, Special or Capital)	<u>Funding Source</u> (Select Funding Source)	<u>Already Appropriated?</u> (Yes or No?)	<u>Company</u> (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					

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 SERVICE
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 SERVICE
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

76301 IMPROVE OTHER THAN BUILDING
76501 EQUIPMENT
76701 INTANGIBLE ASSETS
76805 CAPITAL OUTLAY
76905 DEPRECIATION EXPENSE
78005 PRINCIPAL ON GO BONDS
78105 PRINCIPAL ON REVENUE BONDS
78205 PRINCIPAL ON NOTES
78310 PRINCIPAL ON LOANS
78340 PRINCIPAL ON CAPITAL LEASE
78350 REPAYMENT OF ADVANCE
78370 OTHER DEBT RETIREMENT
78380 RECOVERABLE ADV TO SPEC FUND
78395 CLOSE OUT OF ADVANCE
78605 INTEREST ON GO BONDS
78610 INT PLANNED GO BOND SALE
78705 INTEREST ON REVENUE BONDS
78805 INTEREST ON NOTES
78830 INTEREST ON LOANS
78850 INTEREST ON LEASES
78860 INTEREST ADV FROM OTHER FUND
78890 OTHER INTEREST
78910 COST OF ISSUANCE FIN ADVISOR
78920 GENERAL COST OF ISSUANCE SVC
78935 PAYING AGENT FEE
78945 TRUSTEE FEE
78955 REG BOND TRANSFER FEES
78960 BOND COUNSEL FEE DEBT ISSUANCE
78975 ARBITRAGE REBATE
78980 CITY STRUCTURING FEE
79110 INTRA FUND OUT BOND DRAW
79115 INTRA FUND TRANSFER OUT
79205 TRANSFER TO GENERAL FUND
79210 TRANSFER TO SPEC REVENUE FUND
79215 TRANSFER TO DEBT SERVICE FUND
79220 TRANSFER TO CAPITAL PROJ FUND
79225 TRANSFER TO ENTERPRISE FUND
79230 TRANSFER TO INTERNAL SERV FUND
79299 OPERATING TRANSFER OUT HISTORY
56255 TRANSFER FROM CIB
56105 INTRA FUND IN ASSESSMENTS
43651 MUNI STATE AID CONSTRUCTION
43999 OTHER GRANT HISTORY
43445 MN DEPT OF TRANSPORTATION
76010 LAND IMPROVEMENTS

77001 CAPITAL INTERNAL SERVICES

77201 CAPITAL EXTERNAL SERVICE

77005 CAP INT SERV ENGINEERING