

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: RES PH 23-237
 2
 3 Budget Affected: Operating Budget Financial Services Special Fund
 4
 5 Total Amount of Transaction: \$591,250
 6
 7 Funding Source: Grant
 8
 9 Appropriation already included in budget? No
 10
 11 Charter Citation: City Charter 10.07.1
 12 Administrative Code 41.03
 13

Fiscal Analysis

16 RES 23-945 authorized the City to apply for a grant to support regional field building activities for college savings accounts and CollegeBound
 17 Saint Paul operations, which was awarded. This will authorize the Office of Financial Empowerment to accept grant funds from the C.S. Mott
 18 Foundation, and to amend the financing and spending plan, in the amount of \$591,250, for the CollegeBound Saint Paul program and
 19 regional field building activities for college savings accounts.
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 28

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished)

GL Annual Budget				CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
1	20013700	63160	General Professional Services	3,846,668	591,250	4,437,918
TOTAL:				3,846,668	591,250	4,437,918

Financing Changes

(Action Accomplished)

GL Annual Budget				CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
1	20013700	55550	Private Grants		591,250	591,250
TOTAL:				-	591,250	591,250

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

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

Spending Changes

(Action Accomplished)

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
GOFS	G132399965500	63160	General Professional Services	-	(591,250)	(591,250)
TOTAL:				-	(591,250)	(591,250)

Financing Changes

(Action Accomplished)

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
GOFS	G132399965500	55550	Private Grants	-	(591,250)	(591,250)
TOTAL:				-	(591,250)	(591,250)

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 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.) <u>Allow appropriations to lapse (non-capital improvement dollars)</u>	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.) <u>Enact Emergency Appropriation</u>	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.) <u>Reduction of Appropriations</u>	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 (" <i>unallocated reserve account</i> ")	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>			
	CIB Committee review and recommendation		
a.) Financing source is new money	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		
	All proposed uses of Contingency funds must first be reviewed by OFS		
b.) Financing source is contingency	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> ") - 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	

<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					

CURRENT PROPERTY TAX
CURRENT TAX INCREMENT
CURRENT EXCESS TAX INCREMENT
PROP TAX 1ST YEAR DELINQUENT
CITY SALES TAX
RELEASED CITY SALES TAX
HOTEL MOTEL TAX
GAMBLING TAX
XCEL ENERGY ELECTRIC
DISTRICT ENERGY
DISTRICT ENERGY DEFERRED
DISTRICT COOLING
ENERGY PARK
CABLE TV
BUSINESS LICENSE
TRADE OCCUPATION LICENSE
TRUTH IN HOUSING EVALUATOR
ANIMAL LICENSE
TAXICAB INSPECTION
BUILDING PERMIT
POLICE ALARM PERMIT
SEWER HOUSE CONNECTIONS
CEMENT SIDEWALK
VACATION STREET AND ALLEY
USE OF STREET TEMPORARY
USE OF STREET PERMANENT
USE OF STREET VARIOUS LOCATION
NEWSRACK PERMIT
FEDERAL DIRECT GRANTS
FEDERAL GRANT STATE ADMIN
FEDERAL GRANT OTHER ADMIN
BUILD AMERICA BOND INT CREDIT
PARAMEDIC FED SUBSIDY
STATE GRANTS
STATE GRANT OTHER ADMIN
LOCAL GOVERNMENT AID
PERA PENSION AID
POLICE PENSION AMORTIZATN AID
FIRE INS PREMIUM SURCHARGE
POLICE FIRE DISABILITY BENEFIT
CITY SHARE STATE HWY RENT
CITY SHARE STATE COURT FINES
PRECOURT DIVERSION
CITY SHARE MN DOT FINES
POLICE FIRE TRAINING

MUNI STATE AID MAINTENANCE
TRUNK HIGHWAY FUNDS
MELSA METRO LIBRARY SVC AG
COUNTY GRANT
COUNTY ROAD AID
OTHER COUNTY REVENUE
METROPOLITAN COUNCIL
CONTINUANCE FOR DISMISSAL
REGULATORY FEES
DISTRICT ENERGY REG FEE
DISTRICT COOLING REG FEE
RETURNED PAYMENT FEE
PURCHASING FEES
COMMISSIONS PCARD
ELEC CHARGING STATIONS
EMPLOYEE PARKING
MISCELLANEOUS FEES
ACCIDENT REPORTS
COPIES
INFORMATION DISCLOSURE REPORTS
MAPS PUBLICATION REPORT HISTOR
SALE OF MAP
SALE OF PUBLICATION
PURCHASING SALES
PAPER SALES RIVERPRINT
COPY SERVICE RIVERPRINT
PRINTING RIVERPRINT
GRAPHICS RIVERPRINT
ENVELOPE SALES RIVERPRINT
LABOR CHARGE RIVERPRINT
MAILING SERVICES
RECYCLED ITEMS PURCHASING
SALE OF SCRAP SCRAP METAL
ADMINISTRATION OUTSIDE
PHOTOGRAPHIC
GARNISHMENT
INSTITUTIONAL NETWORK USER FEE
CABLE TV SERVICES
WIRELESS SERVICE
MISCELLANEOUS SERVICES
PARAMEDIC SERVICE
BLS TRANSPORTS
FIRE SAFETY SERVICES RMS
FIRE TRAINING CENTER USE
PARAMEDIC STANDBY

FIRE FALSE ALARM FEE
FIRE WATCH STANDBY
FIRE PROTECTION SERVICES
HAZARDOUS MATERIALS RESPONSE
TOWING
STORAGE
IMPOUNDED CAR SALES
IMPOUNDED CARS SALVAGE
IMPOUND LOT RECYCLING
IMPOUND LOT BILL OF SALE
BID CARD SALES
IMPOUND LOT GENERAL SALES
SALE OF SPECIAL BADGES
POLICE PARKING
PAWN SHOP
REIMBURSEMENT INVESTIGATION
BOMB SQUAD SERVICES
POLICE CONTRACT SERVICE
POLICE TASK FORCES
COMMUNITY SERVICE PERMIT FEES
POLICE ACOP A COMMUNITY OUTREA
RADIO MAINTENANCE
PLAN REVIEW
VACANT BUILDING REGISTRATION
ZONING FEES AND LETTERS
DSI SAC ADMINISTRATION
TRUTH IN SALE OF HOUSING
ZONING SITE PLAN
CERTIFICATE OF COMPETENCY
EXAMINATION FEES
CODE COMPLIANCE INSPECTION
EXCESSIVE CONSUMPTION
RCTFL ANNUAL FEE
CERT OF OCC COMMERCIAL
CERT OF OCC PROVISIONAL
CERT OF OCC RESID 1 AND 2 UNIT
CERT OF OCC RESID 3 OR MORE
ANIMAL BOARDING
DISABILITY METER PARKING PERMIT
PARKING METER COLLECTION
LOST METER HOODING REVENUE
LABOR CHARGES METER HOODING
RESIDENTIAL PARKING PERMIT
CAR SHARE PARKING
ASPHALT SALES

SALE OF RAW MATERIALS
SPACE RENTAL
STREET REPAIR
STREET CLEANING
TRAFFIC SIGNS MARKING MAINT
TRAFFIC SIGNAL MAINTENANCE
STREET LIGHTING MAINTENANCE
UTILITY COST RECOVERY
PUBLIC HEALTH SERVICES
GOLF FEES
SKI FEES
SWIM FEES
PICNIC PERMITS
RECREATION FEES
COMO FEES
ACTIVITY FEES
LAND RENTAL
COMMERCIAL SPACE RENT
BUILDING RENTALS
BALLPARK RENTALS
BALLPARK LEASE
REACH ALL RENTAL
FACILITY RENTAL
RECREATION RENTAL
PARKS TAX EXEMPT RENTAL
COMMISSIONS VENDING MACHINE
EXCLUSIVE MARKETING RIGHTS
WATERGATE MARINA
COMMISSIONS ADVERTISING
MERCHANDISE
FOOD SALES
CONCESSIONS
VENDING CONCESSIONS
COMO FOOD
COMO AMUSEMENTS
JONATHAN PADDLEFORD
ANIMALS
CITYWIDE SPECIAL EVENT SERVICE
FORESTRY SERVICES
PARKS GARDEN SERVICE
PARK AND RECREATION SERVICES
LIBRARY FEE NON RESIDENT CARD
LIBRARY FEE RESEARCH
LIBRARY SERVICE FEE
LIBRARY MATERIAL RENTAL

LIBRARY DUPLICATING
LIBRARY MERCHANDISE
HRA LOAN FEE
LOAN ORIGATION FEE
REAL ESTATE CLOSING FEE
APPLICATION FEE
PED OPERATION FEES
REPAYMENT OF LOAN
DEFERRED LOAN REPAYMENT
PARKING REVENUES
CITY STRUCTURING FEE
PARKS SPECIAL PROJECT SERVICE
PARKS SUMMARY ABATEMENT SERVIC
PARKS CONTRACTED SERVICE
PARKS REFUSE HAULING AND EQ RE
REAL ESTATE SERVICE
DESIGN SERVICE
TECHNOLOGY SERVICES
PC REPLACEMENT DEPT SHARE
ADMINISTRATION FEE
PMT FOR XCEL USE OF STREET
PW TECHNICAL SERVICES
GSOC GIS SERVICES
TRAFFIC & LIGHTING ENGINEERING
CONTRACTING SERVICES
PW CONSTRUCTION SERVICES
SURVEY SERVICES
TRAFFIC WAREHOUSE SERVICES
SERVICES TO PUBLIC HOUSING
SERVICES TO HRA
LEGAL SERVICES
INVESTMENT SERVICE
PED PROPERTY MAINTENANCE SERVI
SEWER MAINTENANCE
CONSULTING SERVICES
INDIRECT COST RECOVERY
VEHICLE MAINTENANCE CHARGES
SALE OF FUEL
EQUIPMENT RENTAL
STORM SEWER SYSTEM CHARGE
STORM SEWER SYSTEM CHARGE SURCHARGE
SEWER CONNECTION REPAIR CHARGE
SANITARY SEWER BILL
SEWER SERVICE BASE FEE
WATER SERVICE BASE FEE

WATER MAIN SURCHARGE
AUTO FIRE ANNUAL CHARGE
ST PAUL WATER
FALCON HEIGHTS WATER
LAUDERDALE WATER
MAPLEWOOD WATER
MENDOTA HEIGHTS WATER
ROSEVILLE WATER
SOUTH ST PAUL WATER
WEST ST PAUL WATER
NEWPORT WATER
LITTLE CANADA WATER
SUNFISH LAKE WATER
LILYDALE WATER
CITY OF MENDOTA WATER
SLUDGE PROCESSING
METER READING CHARGE
CUT OFFS
THAWING SERVICES AND MAINS
PRIVATE HYDRANT STANDBY CHARGE
RPZ BACKFLOW PREVENTER FEE
ANTENNA SITE RENTAL FEE
ADMIN FEE LEAD SCV WATER AND A
HYDRANT METER RENTAL
INSP FEE WINTER HYD PERMIT
REPAIRS
TURN ON AND OFF
SPRWS COLLECTION FEE
RECOVERED CHGS IN OUT CITY
LATE CHARGES
INSIDE PIPING RESIDENTIAL
INSIDE PIPING COMMERCIAL
OUTSIDE DITCH 2INCH AND SMALLE
OUTSIDE DITCH 3INCH AND LARGER
CITY FIRE CONSUMPTION
HYDRANT WATER USE
METER SET AND SEAL 1 OR LESS
METER SET AND SEAL 1.5 TO 2 IN
METER SET AND SEAL 3 AND 4 IN
METER SET AND SEAL 6 INCH
METER SET AND SEAL 8 INCH
DOCK PERMITS
METER REPAIR AND REPLACEMENT
LOCK BOX SERVICES
PENALTY AND FINE

POLICE ALARM FINE
LIBRARY OVERDUE FINES
LIBRARY LOST DAMAGE FINE
FORFEITURES
FEDERAL FORFEITURES
LOCAL FORFEITURES
CURRENT YEAR
TAX EXEMPT PROPERTY
TAX FORFEITED PROPERTY
PREPAID ASSESSMENT
1ST YEAR DELINQUENT
2ND YEAR DELINQUENT
3RD YEAR DELINQUENT
4TH YEAR DELINQUENT
5TH YEAR DELINQUENT
6TH YEAR AND PRIOR
ASSESSMENT PENALTY
ASSESSMENT INTEREST
INTEREST INTERNAL POOL
INTEREST ACCRUED REVENUE
INTEREST ON LOAN
INTEREST ON ADVANCE HISTORY
INTEREST ON ADVANCE
OTHER INTEREST EARNED
LATE FEE
PROGRAM INCOME
OUTSIDE CONTRIBUTION DONATIONS
COUNTY SHARE OF COST
OTHER AGENCY SHARE OF COST
REIMB FROM OUTSIDE AGENCY
REBATES
PARKLAND REPLACEMENT CONTR
WILD PAYMENT IN LIEU OF TAXES
WILD RENT PAYMENT
PAYMENT IN LIEU OF TAXES
PRIVATE GRANTS
ASSET CONTRIB METER
ASSET CONTRIB AUTOFIRE
ASSET CONTRIB HYDRANT
ASSET CONTRIB MAIN
ASSET CONTR SVC CONNECT 2 OR LESS
ASSET CONTR SVC CONNECT 3 OR MORE
WCRA REIMBURSEMENT
DAMAGE CLAIM FROM OTHERS
SPECIAL COMP REIMBURSEMENT

REFUNDS OVERPAYMENTS
REFUNDS GAS TAX
E RATE REFUNDS
JURY DUTY PAY
SUBPOENA WITNESS
CASH OVER OR SHORT
FLEX PLAN CREDITS
OTHER MISC REVENUE
FORFEITED TAX SALE
POLICE UNCLAIMED MONEY
INTRA FUND IN BOND DRAW
INTRA FUND IN TRANSFER
TRANSFER FROM COMPONENT UNIT
TRANSFER FR GENERAL FUND
TRANSFER FR SPECIAL REVENUE FU
TRANSFER FR DEBT SERVICE FUND
TRANSFER FR CAPITAL PROJ FUND
TRANSFER FR ENTERPRISE FUND
TRANSFER FR INTERNAL SERVICE F
TRANSFER FR CDBG
TRANSFER ABATEMENT ASMTS
TRANSFER EXCESSIVE CONSUMP ASMTS
TRANSFER VEHICLE TOWING ASMTS
TRANSFER TRASH HAULING ASMTS
TRANSFER GRAFFITI ASMTS
TRANSFER BOARD UP ASMTS
TRANSFER CERT OF OCCUPANCY ASMTS
TRANSFER VACANT BUILDINGS ASMTS
GO BOND ISSUED
REVENUE BOND ISSUED
PROCEEDS FROM NOTE ISSUANCE
CAPITAL LEASE
REPAYMENT OF ADVANCE
ADVANCE FROM OTHER FUNDS
SALE OF CAPITAL ASSET
GAIN ON SALE CAPITAL ASSETS
USE OF FUND EQUITY
SUBSEQUENT YR DEBT
CONTR TO FUND EQUITY
FULL TIME CERTIFIED
POLICE SWORN
FIRE SWORN
SHIFT DIFFERENTIAL
SHIFT DIFFERENTIAL SWORN STAFF
FULL TIME NOT CERTIFIED

FULL TIME ELECTED
FULL TIME APPOINTED
TRADES NO CITY BENEFITS
TRADES NO PAY DAYS
OVERTIME TRADES
ATTRITION
ATTRITION SWORN STAFF
OVERTIME
OVERTIME POLICE SWORN
OVERTIME FIRE SWORN
MANDATORY OVERTIME FIRE
PART TIME CERTIFIED
PART TIME NOT CERTIFIED
CERTIFIED TEMP SEASONAL
NOT CERTIFIED TEMP SEASONAL
INTERN
SALARIES COMP ABSENCES
WATER LABOR MATERIAL ADD AGGRE
WATER LABOR ADDITIVE
WATER CLOSING SALARIES
SALARY NEEDS
SALARY NEEDS SWORN STAFF
RESERVE FOR PROMOTIONS
SOCIAL SECURITY
MEDICARE REGULAR
MEDICARE POLICE
MEDICARE FIRE
PERA COORDINATED PENSION
PERA ELECTED DCP
PERA POLICE
PERA FIRE
TRI COUNCIL PENSION
MACHINIST PENSION
LIUNA PENSION
EMPLOYEE HEALTH INSURANCE
FSA EMPLOYER ADMIN
VEBA PEHP CONTRIBUTION
EMPLOYEE BASIC LIFE
SHORT LONG TERM DISABILITY NON REP
HEALTH INSUR EARLY RETIREE
HEALTH INSUR REG RETIREE
LIFE INSUR EARLY RETIREE
LIFE INSUR REG RETIREE
SEVERANCE PAY
DEFERRED COMP EMPLOYER MATCH

INDIRECT FRINGES
TRADES BENEFITS
UNEMPLOYMENT COMPENSATION
PERMANENT TOTAL DISABILITY
PERMANENT PARTIAL DISABILITY
TEMPORARY TOTAL DISABILITY
TEMPORARY PARTIAL DISABILITY
DEATH OR DEPENDENT BENEFITS
MEDICAL CHARGES
CLAIM EXPENSES
MANAGED CARE
REHABILITATION
WC MILEAGE AND PARKING REIMB
SUPPLEMENTARY BENEFITS
RETRAINING BENEFITS
WORK COMP REINSURANCE ASSN
SPECIAL COMPENSATION FUND
WORK COMP LEGAL
WORK COM ADMIN
FRINGE BENEFITS COMP ABSENCE
OTHER POST EMPLOYMENT BENEFITS
FRINGE CLOSE OUT
FRINGE BENEFIT EXPENDITURE CREDIT
FRINGE BENEFITS HISTORY
ACCOUNTING AND AUDITING
APPRAISER
ARCHITECT
ATTORNEYS
CONSULTING
ENGINEERS
TECHNOLOGY PROGRAMMING
MEDICAL
VETERINARY
LEGISLATIVE LOBBY SERVICE
CODIFICATION SERVICES
GENERAL PROFESSIONAL SERVICE
ENTERTAINER
INSTRUCTOR
INTERPRETER
TRANSLATOR
REFUSE DISPOSAL AND COLLECTION
LAUNDRY SERVICE
TESTING SERVICE
MOVING
WRECKING AND DEMOLITION

INSPECTION
PEST CONTROL
DATA PROCESSING SERVICE
INVESTIGATIONS
911 DISPATCH SERVICES
SECURITY SERVICES
ARMORED CAR SERVICE
TOWING
ELECTRICIAN
PROCESS FILING RECORDING FEE
COMMISSION STIPEND
FOOD AND BEVERAGE SERVICE
PARKING RAMP OPERATOR
SLUDGE HAULING
TEMPORARY EMPLOYMENT SVC
DIVING SERVICES
COLLECTION AGENCY FEE
BANK SERVICES
MERCHANT SERVICE FEES
SPEC ASMT PROCESSING FEES
LATE PAYMENT PENALTY
BUILDING REPAIR SERVICE
REMODELING SERVICE
GROUND MAINTENANCE SERVICE
JANITORIAL
FIRE ALARM MONITORING
ELEVATOR ESCALATOR MAINT
STATIONARY EQUIPMENT REPAIR
SELF PROPELLED VEHICLE REPAIR
EQUIPMENT MAINTENANCE CONTRACT
OFF EQUIP AND FURNITURE REPAIR
GENERAL EQUIPMENT REPAIR
COMPUTER MAINTENANCE
RADIO MAINTENANCE
PLANT EQUIPMENT REPAIR
FIELD EQUIPMENT REPAIR
STREET AND SIDEWALK REPAIR
REP MAINT STREET LIGHTS
STREET SEWER BRIDGE TUNNEL REP
SEWER INSPECTION AND REPAIR
GENERAL REPAIR MAINT SVC
LAND RENTAL
BLDG AND OFFICE SPACE RENTAL
SPACE USE CHARGE
VEHICLE RENTAL

VEHICLE STORAGE PARKING RAMP
COMPUTER EQUIP RENTAL
COPIER RENTAL
PORTABLE TOILET
EQUIPMENT RENTAL
BARRICADE RENTAL
TANK RENTAL
MISCELLANEOUS RENTAL
COMPUTER EQUIPMENT CYCLE 1
COMPUTER EQUIPMENT CYCLE 2
COMPUTER EQUIPMENT CYCLE 3
COMPUTER EQUIPMENT CYCLE 4
FAX EMAIL PAGER
INET FEES
ELECTRONIC DATA SUBSCRIPTION
INTERNET SERVICES
TECHNOLOGY SERVICES
800 MHZ RADIO SUPPORT
RADIO COMMUNICATION
TELEPHONE MONTHLY CHARGE
TELEPHONE LONG DISTANCE
TELEPHONE MOVE AND CHANGE
TELEPHONE EQUIPMENT LEASE
TELEPHONE NON VOICE SERVICE
TELEPHONE CELLULAR PHONE
COMMUNICATION SERVICE
SEWER CHARGE
MCES WASTEWATER CHARGE
WATER SERVICE
OTHER ASSESSMENT
REAL ESTATE TAX
STREET MAINT ASSESSMENT
PUBLIC IMPROVEMENT
STORM SEWER SYSTEM CHARGE
ABOVE STANDARD STREET LIGHT
CERTIFIED RECORDS
COURT TRANSCRIPTS
CRIMINAL COURT COST
CIVIL COURT COST
FILING FEES
CIVIL LITIGATION COST
POSTAGE
COURIER
SHIPPING
MICROFILMING

BLUEPRINTING
FILM PROCESSING
DOCUMENT IMAGING
GRAPHIC SERVICES
PRINTING OUTSIDE
PRINTING RIVER PRINT
PUBLICATION AND ADVERTISING
BOOK MAGAZINE BINDING
WATER BILL RIVERPRINT
OTHER PRINT SERVICE
OUT OF TOWN REGISTRATION FEE
LOCAL REGISTRATION FEE
ONLINE REGISTRATION FEE
TUITION REIMBURSEMENT
MEMBERSHIP DUES
TRANSPORTATION
LODGING
MEALS
TRAVEL TRAINING AND DUES
LODGING MEALS ETC HISTORY
ELECTED OFFICIAL AUTO ALLOWANC
REGULAR MILEAGE
OCCASIONAL MILEAGE
PARKING EXPENSE
PROPERTY INSURANCE PREMIUM
LIABILITY INSURANCE PREMIUM
SURETY BOND PREMIUM
OLT INSURANCE PREMIUM
MANAGEMENT AND ADMIN SERVICE
CENTRAL SERVICE
ENTERPRISE TECHNOLOGY INITIATI
CITYWIDE TECHNOLOGY AND INNOV
INTERNAL EQUIPMENT RENTAL
CITY ATTORNEY SERVICE
CAS PURCHASING SERVICE
DESIGN SERVICE
REAL ESTATE SERVICES
VEHICLE RENTAL CHARGE
GROUNDS MAINTENANCE SERVICE
PROPERTY INSURANCE SHARE
INVESTMENT SERVICE
TRAFFIC SERVICES
ENGINEERING SERVICES
PC REPLACEMENT
LICENSE AND PERMIT

VEHICLE LICENSE REGISTRATION
PRE EMPLOYMENT COSTS
PRE CONSTRUCTION COSTS
UTILITY INFRASTRUCTURE CHARGE
OTHER SERVICES
WATER CLOSING SERVICES
WATER RESTORATION CLOSE
COMMUNICATION EQUIPMENT
COMMUNICATION SUPPLIES
RADIO MAINTENANCE SUPPLIES
AUDIO AND VIDEO EQUIPMENT
GIS SOFTWARE
COMPUTER SOFTWARE
COMPUTER HARDWARE
WIRE CABLE CONDUIT
COMPUTER SUPPLIES
PAPER SUPPLIES RIVERPRINT
PAPER FORMS ETC
LETTERHEAD AND ENVELOPE
PRINT CENTRAL RESALE SUPPLIES
OFFICE EQUIPMENT
OFFICE FURNITURE
OFFICE ACCESSORIES
BOOK PERIODICAL PICTURE
DRAFTING SUPPLIES
TRAINING AND INSTRUCTIONAL MAT
OFFICE SUPPLIES CONTRACT
GEN OFFICE SUPPLIES
NEWSPAPERS
SUBSCRIPTIONS
PHOTO SUPPLIES AND VIDEO TAPE
MOTOR FUEL
MOTOR FUEL CONTRACT
ELECTRICITY
NATURAL GAS
DISTRICT COOLING
DISTRICT HEATING
BUILDING REPAIR SUPPLIES
LUMBER FOR REPAIR OF BLDGS
CONCRETE CEMENT REPAIR BLDGS
GEN BLDG REPAIR MAINT SUPPLY
PLUMBING SUPPLIES
ELECTRICAL SUPPLIES
PAINTING SUPPLIES
JANITORIAL SUPPLIES

STREET LIGHT MATERIALS
STREET BROOM AND FIBER
ASPHALT FOR STREETS
SALT FOR STREETS
CONTROLLER COMPONENTS
SIGNING MATERIALS
POST POLE BASE
ELECTRIC BOX FITTING HARDWARE
TRAFFIC MARKING MATERIALS
ST LIGHT SIGNAL ELECTRICAL
VEHICLE PARTS
VEHICLE ACCESSORIES
TIRES OR TUBES
OIL LUBRICANT
OIL
EQUIPMENT PART AND SUPPLIES
CLOTHING ALLOWANCE
SHOE ALLOWANCE
CLOTHING NON UNIFORM
ATHLETIC CLOTHING
TOOL ALLOWANCE
EO TECHNOLOGY REIM
LAW ENFORCEMENT SUPPLIES
CHEMICAL LABORATORY
DENTAL SUPPLIES
MEDICAL SUPPLIES
FIRE FIGHTING SUPPLIES
FIRE INVESTIGATION SUPPLIES
SAFETY SUPPLIES
SMALL TOOL
SURVEY SUPPLIES
FIELD EQUIPMENT
SHOP EQUIPMENT
GROUNDS EQUIPMENT
HARDWARE
FILTER PRESS SUPPLIES
ANIMALS
ANIMAL FOOD
ATHLETIC RECREATION
HORTICULTURE PLANT MATERIAL
FOOD SERVICE SUPPLIES
LIBRARY MATERIALS
LIBRARY PROCESSING SUPPLIES
BITUMEN
GLASS

AGGREGATE SAND
CONCRETE READY MIX CEMENT
LUMBER
STEEL IRON PRODUCT
PIPE
BRICK BLOCK
CONCRETE PRODUCT
LAMPS FIXTURES AND COMPONENTS
WATER CHEMICALS
WATER INVENTORY
WATER CLOSING SUPPLIES
RECYCLING CONTAINERS
TRASH CONTAINERS
ADDL SPECIAL MATL SUPPLIES
OTHER MISCELLANEOUS SUPPLIES
EMPLOYEE RECOGNITION
REFRESHMENTS
DEPT HEAD REIMBURSEMENT
MATERIAL FOR RESALE
EQUIPMENT FOR RESALE
REHAB LOAN
LOAN AND GRANT SERVICE FEE
OUTSIDE LOAN
HOUSING EXTERIOR GRANT
PUBLIC SERVICE GRANT
PMT TO SUBCONTRACTOR GRANT
PMT TO SUBRECIPIENT
REAL ESTATE PURCHASES
APPRAISAL FOR ACQUISITION
ACQUISITION TITLE SERVICE
ACQUISITION MAINT COST
MAINTENANCE LABOR CONTRACT
MISC DISPOSITION COSTS
PMT TO SUBCONTRACTOR
CONTINGENCY
SETTLEMENTS
MISC NON OPERATING EXPENSE
CITY CONTR TO OUTSIDE AGENCY G
OTHER MISCELLANEOUS
REFUND
OTHER REFUND REIMBURSEMENT
PARAMEDIC TRANSFER TO FED
LAND
INFRASTRUCTURE
BUILDINGS AND STRUCTURES

IMPROVE OTHER THAN BUILDING
EQUIPMENT
INTANGIBLE ASSETS
CAPITAL OUTLAY
DEPRECIATION EXPENSE
PRINCIPAL ON GO BONDS
PRINCIPAL ON REVENUE BONDS
PRINCIPAL ON NOTES
PRINCIPAL ON LOANS
PRINCIPAL ON CAPITAL LEASE
REPAYMENT OF ADVANCE
OTHER DEBT RETIREMENT
RECOVERABLE ADV TO SPEC FUND
CLOSE OUT OF ADVANCE
INTEREST ON GO BONDS
INT PLANNED GO BOND SALE
INTEREST ON REVENUE BONDS
INTEREST ON NOTES
INTEREST ON LOANS
INTEREST ON LEASES
INTEREST ADV FROM OTHER FUND
OTHER INTEREST
COST OF ISSUANCE FIN ADVISOR
GENERAL COST OF ISSUANCE SVC
PAYING AGENT FEE
TRUSTEE FEE
REG BOND TRANSFER FEES
BOND COUNSEL FEE DEBT ISSUANCE
ARBITRAGE REBATE
CITY STRUCTURING FEE
INTRA FUND OUT BOND DRAW
INTRA FUND TRANSFER OUT
TRANSFER TO GENERAL FUND
TRANSFER TO SPEC REVENUE FUND
TRANSFER TO DEBT SERVICE FUND
TRANSFER TO CAPITAL PROJ FUND
TRANSFER TO ENTERPRISE FUND
TRANSFER TO INTERNAL SERV FUND
OPERATING TRANSFER OUT HISTORY