

## 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	<u>File ID Number:</u>	AO 26-37	
2			
3	<u>Budget Affected:</u>	Operating Budget PED	Special Fund
4			
5	<u>Total Amount of Transaction:</u>	-	
6			
7	<u>Funding Source:</u>	Grant	
8			
9		Appropriation already included in budget?	Yes
10			
11	<u>Charter Citation:</u>	10.7.4	
12			

Fiscal Analysis

Amending CDBG Project Budgets: To allocate \$70,000 in funding for 202 Cesar Chavez St (La Oficina).

Detail Accounting Codes:

**GENERAL LEDGER (GL) - ANNUAL BUDGET**

**Spending Changes**

GL Annual Budget				CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
1	28251820	73225	CDBG		-	-
TOTAL:				-	-	-

**Financing Changes**

GL Annual Budget				CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
1	28251820	43001	CDBG		-	-
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 CDBG Project Budgets: To allocate \$70,000 in funding for 202 Cesar Chavez St (La Oficina).

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group Activity	Account Category	Description		BUDGET	CHANGES	BUDGET
G-HUD	G51999960109624	73220	9999 2024 UNDESIG ECONOMIC DEV PROG	45,120.57	(45,120.57)	-
G-HUD	G51999960109625	73220	9999 2025 UNDESIG ECONOMIC DEV PROG	75,000.00	(24,879.43)	50,120.57
G-HUD	G51261960103024	73220	2619 202 CESAR CHAVEZ ( LA OFICINA 2024)	-	45,120.57	45,120.57
G-HUD	G51261960103025	73220	2619 202 CESAR CHAVEZ ( LA OFICINA 2025)	-	24,879.43	24,879.43
TOTAL:				<b>\$120,120.57</b>	<b>\$0.00</b>	<b>\$120,120.57</b>

**Financing Changes**

Amending CDBG Project Budgets: To allocate \$70,000 in funding for 202 Cesar Chavez St (La Oficina).

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group Activity	Account Category	Description		BUDGET	CHANGES	BUDGET
G-HUD	G51999960109624	43015	9999 2024 UNDESIG ECONOMIC DEV PROG	(45,120.57)	45,120.57	-
G-HUD	G51999960109625	43015	9999 2025 UNDESIG ECONOMIC DEV PROG	(75,000.00)	24,879.43	(50,120.57)
G-HUD	G51261960103024	43015	2619 202 CESAR CHAVEZ ( LA OFICINA 2024)	-	(45,120.57)	(45,120.57)
G-HUD	G51261960103025	43015	2619 202 CESAR CHAVEZ ( LA OFICINA 2025)	-	(24,879.43)	(24,879.43)
TOTAL:				<b>(120,120.57)</b>	<b>-</b>	<b>(120,120.57)</b>

## 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.) <b>Recognize additional/unanticipated revenues</b> (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.) <b>Accept a Grant</b>			
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.) <b>Transfer Appropriations within Departments:</b>			
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
<b>4.) Transfer Appropriations between Departments</b>			
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
<b>5.) Allow appropriations to lapse (non-capital improvement dollars)</b>	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	
<b>6.) Enact Emergency Appropriation</b>	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
<b>7.) Reduction of Appropriations</b>	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> ")	Administrative Code 57.09 (4) City Charter 10.09
		- Reappropriation of the funds needs CIB Committee review, Mayor recommendation, and Council approval (see either of the Add dollars to a project sections above)	
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					

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 CONTRIBUTIONS  
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 GOVERNMENT  
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  
40306 TAX INCR 6TH YR AND PRIOR  
40310 DELINQUENT EXCESS TAX INCREMEN  
40405 PROPERTY TAX PENALTY  
40410 PROPERTY TAX INTEREST  
40601 CITY SALES AND USE TAX  
40605 CITY SALES TAX  
40610 RELEASED CITY SALES TAX  
40705 HOTEL MOTEL TAX  
40710 GAMBLING TAX  
40720 CONTAMINATION TAX  
40805 XCEL ENERGY ELECTRIC  
40810 XCEL ENERGY GAS  
40820 DISTRICT ENERGY  
40830 DISTRICT ENERGY DEFERRED  
40840 DE EMPIRE BUILDER  
40850 DISTRICT COOLING  
40860 ENERGY PARK  
40870 CABLE TV  
40880 BUS SHELTER FRANCHISE FEE  
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  
43001 FEDERAL DIRECT GRANTS  
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  
43460 MN DEPT OF AGRICULTURE  
43499 STATE GRANT HISTORY  
43501 STATE GRANT OTHER ADMIN  
43505 MN PUBLIC SAFETY OTHER ADMIN  
43510 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  
43620 MARKET VALUE HOMESTEAD CREDIT  
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  
43651 MUNI STATE AID CONSTRUCTION  
43655 TRUNK HIGHWAY FUNDS  
43660 MELSA METRO LIBRARY SVC AG  
43665 MN LOTTERY  
43701 COUNTY GRANT  
43705 RAMSEY COUNTY GRANT  
43805 CITY SHARE COUNTY PILOT  
43810 COUNTY ROAD AID

43815 RAMSEY CO RECYCLING PROGRAM  
43820 OTHER COUNTY REVENUE  
43901 OTHER GOVT UNITS  
43902 INTERGOV REV HRA  
43905 METROPOLITAN COUNCIL  
43910 SP PUBLIC SCHOOLS  
43915 CAPITOL REGIONAL WATER DIST  
43920 OTHER LOCAL GOVT  
43999 OTHER GRANT HISTORY  
44105 CONTINUANCE FOR DISMISSAL  
44110 SUBSTANTIAL ABATEMENT LEGAL  
44115 VACATION OF REAL ESTATE  
44120 REGULATORY FEES  
44125 DISTRICT ENERGY REG FEE  
44130 DISTRICT COOLING REG FEE  
44135 ENERGY PARK UTILITY REG FEE  
44140 RETURNED PAYMENT FEE  
44145 CREDIT CARD CHECKS USE FEE  
44150 PURCHASING FEES  
44155 COMMISSIONS PCARD  
44160 ELEC CHARGING STATIONS  
44165 EMPLOYEE PARKING  
44190 MISCELLANEOUS FEES  
44205 ACCIDENT REPORTS  
44210 BID SPECIFICATION  
44215 COPIES  
44220 INFORMATION DISCLOSURE REPORTS  
44225 MAPS PUBLICATION REPORT HISTOR  
44230 SALE OF MAP  
44235 SALE OF PUBLICATION  
44240 SALE OF SIGN  
44245 PURCHASING SALES  
44299 OTHER 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  
44340 POSTAGE RIVERPRINT  
44405 SALE OF SCRAP HISTORY  
44410 RECYCLED ITEMS PURCHASING  
44415 SALE OF SCRAP USED OIL  
44420 SALE OF SCRAP SCRAP METAL

44425 SALE OF SCRAP NON CAPITAL EQUI  
44430 SALE OF SCRAP OTHER  
44435 SALE OF OTHER NONCAPITAL ITEMS  
44440 SALE OF EASEMENTS  
44505 ADMINISTRATION EXTERNAL  
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  
45145 VEHICLE SERVICES OUTSIDE AGENC  
45305 TOWING  
45310 STORAGE  
45315 IMPOUND ADMINISTRATIVE FEE  
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  
45512 INTERVIEWS  
45515 BOMB SQUAD SERVICES  
45520 POLICE CONTRACT SERVICE  
45521 POLICE CONTRACT SRO  
45525 POLICE CONTRACT SCHOOL PATROL  
45526 POLICE SERVICES STATE FAIR  
45530 POLICE TASK FORCES  
45531 POLICE TASK FORCE OCDEF  
45532 POLICE TASK FORCE ATF  
45533 POLICE TASK FORCE DEA  
45534 POLICE TASK FORCE MN VIOLENT C

45535 POLICE TASK FORCE US MARSHALL  
45536 POLICE TASK FORCE IRS TREASURY  
45537 POLICE TASK FORCE JOINT TERROR  
45539 ADDL POLICE TASK FORCE  
45550 COMMUNITY SERVICE PERMIT FEES  
45551 COMMUNITY SERVICE PERMIT FEES  
45552 GRAND OLE DAYS POLICE PERMIT  
45553 PAYNE AVENUE HARVEST POLICE PE  
45554 TWIN CITIES MARATHON POLICE PE  
45570 FORENSIC SERVICES  
45573 CHEMICAL ANALYSIS  
45575 FINGERPRINT ANALYSIS  
45580 POLICE ACOP A COMMUNITY OUTREA  
45585 POLICE RAMSEY COUNTY CAD SUPPO  
45590 POLICE PAGER RENTAL  
45595 RADIO MAINTENANCE  
45598 POLICE SERVICES HISTORY  
45599 POLICE SPEC SERV PROJECT HISTO  
46105 PLAN REVIEW  
46110 VACANT BUILDING REGISTRATION  
46115 ZONING FEES AND LETTERS  
46120 DSI SAC ADMINISTRATION  
46121 CITY SPECIAL SEWER IMPROVEMENT CHARGE (CSSIC)  
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  
46310 ANIMAL ADOPTIONS  
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  
47135 CAR SHARE PARKING  
47305 ASPHALT SALES  
47310 SALE OF RAW MATERIALS

47505 BARRICADE RENTAL  
47510 SPACE RENTAL  
47515 STREET REPAIR AND CLEANING HIS  
47520 STREET REPAIR  
47525 STREET CLEANING  
47530 TRAFFIC SIGNS MARKING MAINT  
47535 TRAFFIC SIGNAL MAINTENANCE  
47540 STREET LIGHTING MAINTENANCE  
47545 STATE TRUNK HIGHWAY MAINT  
47550 COUNTY ROAD MAINTENANCE  
47555 UTILITY COST RECOVERY  
47560 BRIDGE INSPECTIONS  
47565 SPRWS CONSTRUCTION SVC  
47570 XCEL ENERGY CONSTRUCTION SVC  
48005 PUBLIC HEALTH SERVICES  
48105 GOLF FEES  
48110 SKI FEES  
48115 SWIM FEES  
48120 PICNIC PERMITS  
48125 RECREATION FEES  
48130 COMO FEES  
48135 MUNICIPAL ATHLETICS  
48140 MUNICIPAL YOUTH ATHLETICS  
48145 ACTIVITY FEES  
48150 MIDWAY STADIUM PARKING  
48305 LAND RENTAL  
48310 COMMERCIAL SPACE RENT  
48315 BUILDING RENTALS  
48320 STADIUM RENTALS  
48322 BALLPARK LEASE  
48325 REACH ALL RENTAL  
48330 FACILITY RENTAL  
48335 CITYWIDE SPECIAL EVENT RENTALS  
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  
48540 GOLF COURSE SALES  
48545 ANIMALS  
48605 CITYWIDE SPECIAL EVENT SERVICE  
48610 FORESTRY SERVICES  
48615 PARKS GARDEN SERVICE  
48620 PARK AND RECREATION SERVICES  
48625 PARKS SECURITY SERVICES  
49105 LIBRARY FEE NON RESIDENT CARD  
49110 LIBRARY FEE RESEARCH  
49115 LIBRARY SERVICE FEE  
49205 LIBRARY MATERIAL RENTAL  
49210 LIBRARY USED MATERIALS  
49215 LIBRARY DUPLICATING  
49220 LIBRARY MERCHANDISE  
50101 LOAN FEES  
50105 HRA LOAN FEE  
50106 MHFA NATL FORECLOSURE MITIGATN  
50107 MHFA HOMES AFFORDABLE OUTREACH  
50108 HOME OWNERSHIP WELLS FARGO  
50109 HOME OWNERSHIP FANNIE MAE  
50110 COLLECTION FEE  
50115 LOAN ORIGINATION FEE  
50120 REAL ESTATE CLOSING FEE  
50125 APPLICATION FEE  
50130 PED OPERATION FEES  
50205 REPAYMENT OF LOAN  
50210 REHAB LOAN PRINCIPAL PAYMENT  
50215 COMMERCIAL REHAB LOAN PRINCIPL  
50220 DEFERRED LOAN REPAYMENT  
50225 HRA LOAN SERVICES  
50230 RELOCATION SERVICES  
50235 LAND HELD FOR RESALE PED  
50240 LOAN PAYMENT CLOSE OUT  
50305 PARKING REVENUES  
51101 INTERNAL SERVICE REVENUE  
51105 BUILDING MAINTENANCE  
51110 CITY STRUCTURING FEE  
51115 PARKS SPECIAL PROJECT SERVICE  
51120 PARKS SUMMARY ABATEMENT SERVIC  
51125 PARKS CONTRACTED SERVICE  
51130 PARKS REFUSE HAULING AND EQ RE  
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  
51220 SURVEY SERVICES  
51225 TRAFFIC WAREHOUSE SERVICES  
51230 ENGINEERING SERVICES  
51235 SERVICES TO PUBLIC HOUSING  
51240 SERVICES TO HRA  
51245 LEGAL SERVICES  
51250 INVESTMENT SERVICE  
51255 PED PROPERTY MAINTENANCE SERVI  
51260 IMPOUND LOT SERVICES  
51265 SEWER MAINTENANCE  
51270 CONSULTING SERVICES  
51275 INDIRECT COST RECOVERY  
51280 VEHICLE RENTAL CHARGES  
51285 VEHICLE MAINTENANCE CHARGES  
51290 SALE OF FUEL  
51295 SERVICES TO WATER SYSTEM  
51305 EQUIPMENT RENTAL  
51310 LEASE VEHICLE CHARGES  
52105 STORM SEWER SYSTEM CHARGE  
52106 STORM SEWER SYSTEM CHARGE - SURCHARGE  
52110 SEWER CONNECTION REPAIR CHARGE  
52115 SANITARY SEWER BILL  
52120 SEWER AVAILABILITY CHARGE HIST  
52125 SEWER SERVICE BASE FEE  
52305 MINIMUM CHARGE WATER  
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  
52390 UNIV OF MIN WATER  
52505 SLUDGE PROCESSING  
52510 METER TESTING FEE  
52512 METER READING CHARGE  
52515 CUT OFFS  
52520 THAWING SERVICES AND MAINS  
52525 WATER SAMPLE TESTING  
52530 WOOD SALES  
52535 PRIVATE HYDRANT STANDBY CHARGE  
52540 RPZ BACKFLOW PREVENTER FEE  
52545 ANTENNA SITE RENTAL FEE  
52550 RIVER DEFENSE NETWORK  
52555 STREET AND SEWER FLUSHING  
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  
52750 METER REPAIR AND REPLACEMENT  
52755 LOCK BOX SERVICES  
52760 CELLULAR ANTENNA ENGR SVC  
53105 PENALTY AND FINE  
53110 POLICE ALARM FINE  
53115 LIBRARY OVERDUE FINES  
53120 LIBRARY LOST DAMAGE FINE  
53125 SNOW EMERGENCY PARKING FINE  
53130 FINANCE CHARGE AR  
53305 FORFEITURES  
53310 FEDERAL FORFEITURES  
53315 LOCAL FORFEITURES  
54101 CURRENT SPECIAL ASSESSMENTS  
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 DELINQUENT  
54301 PENALTY INTEREST ASSESSMENT  
54305 ASSESSMENT PENALTY  
54310 ASSESSMENT INTEREST  
54505 INTEREST INTERNAL POOL  
54506 INTEREST ACCRUED REVENUE  
54508 INTEREST WATER OPS  
54510 INCR OR DECR IN FV INVESTMENTS  
54605 INTEREST NOTE AND LOAN HISTORY  
54610 INTEREST ON NOTE  
54620 INTEREST ON LOAN  
54705 INTEREST ON ADVANCE HISTORY  
54710 INTEREST ON ADVANCE

54805 ACCRUED INTEREST ON BOND SOLD  
54810 INTEREST NON POOL  
54815 INTEREST EARNED GEFF  
54820 LATE FEE  
55105 PROGRAM INCOME  
55110 PROGRAM INCOME ADJ  
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  
55555 CONTRIBUTION DEBT SERVICE  
55560 PORT AUTHORITY DEBT COST  
55565 SALE OF PROPERTY HRA  
55601 CAPITAL CONTRIBUTIONS  
55605 CAPITAL FINANCING ENTERPRISE F  
55610 CASH CONTRIB FOR CAPITAL ACQ  
55615 CAPITAL ASSET CONTRIBUTION  
55620 ASSET CONTRIB METER  
55621 ASSET CONTRIB AUTOFIRE  
55622 ASSET CONTRIB HYDRANT  
55623 ASSET CONTRIB MAIN  
55624 ASSET CONTRIB LEADLINE  
55625 ASSET CONTR SVC CONNECT 2 OR LESS  
55626 ASSET CONTR SVC CONNECT 3 OR MORE  
55701 CLAIMS AND SETTLEMENTS  
55705 WCRA REIMBURSEMENT  
55710 PROPERTY CLAIMS  
55715 CRIME CLAIMS  
55720 OTHER CLAIMS  
55725 PROPERTY DAMAGE SETTLEMENT  
55730 INJURY SETTLEMENT  
55735 CONCILIATION COURT PAYMENT  
55740 AUTOMOBILE CLAIMS  
55745 SETTLEMENT AWARDS  
55750 DAMAGE CLAIM FROM OTHERS  
55755 SPECIAL COMP REIMBURSEMENT  
55805 REFUNDS HISTORY  
55810 REFUNDS OUTSTANDING CHECKS  
55815 REFUNDS OVERPAYMENTS

55820 REFUNDS RETURN OF PURCHASE  
55825 REFUNDS UNUSED TRAVEL ALLOW  
55830 REFUNDS GAS TAX  
55835 REFUND FOR PRIOR YEAR OVERPAYM  
55840 E RATE REFUNDS  
55845 JURY DUTY PAY  
55850 SUBPOENA WITNESS  
55901 MISCELLANEOUS REVENUE  
55905 CASH OVER OR SHORT  
55910 FLEX PLAN CREDITS  
55915 OTHER MISC REVENUE  
55920 FORFEITED TAX SALE  
55925 MISC NON OPER INCOME  
55930 AP DISCOUNT EARNED  
55935 POLICE UNCLAIMED MONEY  
56014 INTRA FUND IN 2014 BOND DRAW  
56015 INTRA FUND IN 2015 BOND DRAW  
56016 INTRA FUND IN 2016 BOND DRAW  
56017 INTRA FUND IN 2017 BOND DRAW  
56018 INTRA FUND IN 2018 BOND DRAW  
56019 INTRA FUND IN 2019 BOND DRAW  
56020 INTRA FUND IN 2020 BOND DRAW  
56021 INTRA FUND IN 2021 BOND DRAW  
56022 INTRA FUND IN 2022 BOND DRAW  
56023 INTRA FUND IN 2023 BOND DRAW  
56105 INTRA FUND IN ASSESSMENTS  
56110 INTRA FUND IN BOND DRAW  
56115 INTRA FUND IN TRANSFER  
56205 TRANSFER FROM COMPONENT UNIT  
56210 TRANSFER FROM TRUST FUND  
56215 COMO TRANSFER HISTORY  
56220 TRANSFER FR GENERAL FUND  
56225 TRANSFER FR SPECIAL REVENUE FU  
56226 TRANSFER FR SPEC REV ASSESSMNT  
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  
56255 TRANSFER FROM CIB  
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  
56335 TRANSFER DEMOLITION ASMT  
56340 TRANSFER CERT OF OCCUPANCY ASMTS  
56345 TRANSFER VACANT BUILDINGS ASMTS  
57105 BOND ISSUED HISTORY  
57110 REFUNDING BOND ISSUED HISTORY  
57115 GO BOND ISSUED  
57120 REFUNDING GO BOND ISSUED  
57125 CROSSOVER ADV REFUND GO BOND S  
57130 REVENUE BOND ISSUED  
57135 REFUNDING REVENUE BOND ISSUED  
57140 CROSSOVER ADV REFUND REVENUE B  
57205 PREMIUM ON BOND ISSUED HISTORY  
57210 PREMIUM GO BOND ISSUED  
57215 PREMIUM REFUNDING GO BOND ISSU  
57220 PREM CROSSOVER ADV REFUND GO  
57225 PREMIUM REVENUE BOND ISSUED  
57230 PREMIUM REFUNDING REVENUE BOND  
57235 PREM CROSSOVER ADV REFUND REV  
57305 PROCEEDS FROM NOTE ISSUANCE  
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60130 FULL TIME NOT CERTIFIED  
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78999 COST OF BOND ISSUANCE HISTORY  
79105 INTRA FUND OUT ASSESMENTS  
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  
79235 TRANSFER TO TRUST FUND  
79240 LIBRARY CONTRIBUTION TO DEBT  
79299 OPERATING TRANSFER OUT HISTORY  
79505 REFUNDED GO BOND  
79510 REFUNDED REVENUE BOND  
79515 ADVANCE REFUNDING ESCROW  
79520 REFUNDED NOTE  
79525 ADVANCE TO OTHER FUNDS  
79599 REFUNDED BOND HISTORY  
79605 DISCOUNT GO BOND ISSUED  
79610 DISCOUNT REFUNDING GO BOND ISS  
79615 DISCOUNT CROSSOVER ADV REFUND  
79620 DISCOUNT REVENUE BOND ISSUED  
79625 DISCOUNT REFUNDING REVENUE BON  
90005 CONVERTED SPEND BUDGET ACTUAL  
91005 CONVERTED REVENUE BUDGET  
99005 CAPITALIZED THROUGH AC160  
99006 CAPITALIZED PRE CONVERSION  
99110 EXP PROGRAM INCOME ADJ CREDIT  
99111 EXP PROG INC ADJ AC ONLY DEBIT  
99130 HUD NSP EXP ADJUSTMENT