

City of Saint Paul Financial Analysis Template Instructions

Purpose of the Financial 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.
- **IMPORTANT: 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 24-59		
2				
3	Budget Affected:	Operating Budget	Financial Services	Special Fund
4				
5	Total Amount of Transaction:	65,000.00		
6				
7	Funding Source:	Other	Please Specify Funding Source: Fund Balance	
8				
9		Appropriation already included in budget?		No
10				
11	Charter Citation:	City Charter 10.07.1		
12				
13				

Fiscal Analysis

16 Authorizing the Office of Financial Services to utilize fund balance, accumulated and unspent in 2023, to increase the financing and spending budgets in the Enterprise Resource Planning (ERP) Maintenance Fund by \$65,000. This funding will be used to purchase six months of support services. These services would assist current City support groups – ERP Business Support and the Office of Technology and Communications – in the management of Infor by identifying issues with business processes and applications, providing recommendations, and long-term planning to update our existing configurations and recognize efficiencies.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

Increase technology service budget for six months of support services.

GL Annual Budget				CURRENT BUDGET	REMAINING AVAILABLE BUDGET	CHANGES
Company	Fund-Dept-Cost Center	Account	Description			
1	71013205	65125	TECHNOLOGY SERVICES	-	-	65,000.00
TOTAL:				-	-	65,000.00

Financing Changes

Increase use of fund balance budget.

GL Annual Budget				CURRENT BUDGET	REMAINING AVAILABLE BUDGET	CHANGES
Company	Fund-Dept-Cost Center	Account	Description			
1	71013205	59910	USE OF FUND EQUITY	-	-	(65,000.00)
TOTAL:				-	-	(65,000.00)



**AMENDED
BUDGET**

65,000.00

65,000.00

**AMENDED
BUDGET**

(65,000.00)

(65,000.00)

Operating Budget Changes Procedures Guide

2/14/2014

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

Departments

(Select Department)

Multiple Departments

City Attorney's Office

City Council

Emergency Management

Financial Services

Fire and Safety Services

General Government Accounts

HRA

Human Resources

HREEO

Mayor's Office

Parks and Recreation

PED

Police Department

Public Health

Public Library Agency

Public Works

RiverCentre

Safety and Inspections

Technology and Communications

Water Department

Affected Budgets

(Choose CIB or Operating)

Both Operating and CIB Budgets

Operating Budget

CIB Budget

General vs. Special Fund
(Choose General, Special or Capital)

General Fund
Special Fund
Capital
Multiple Funds

Funding Source
(Select Funding Source)
Transfer of Appropriations
Grant
Donation
Multiple
Other

Already Appropriated?

(Yes or No?)

Yes

No

Company

(Choose Company)

1

3

5

8

9

Charter Citation

(Select Citation)

City Charter 6.06

City Charter 10.07.1

City Charter 10.07.2

City Charter 10.07.3

City Charter 10.07.4

City Charter 10.08

City Charter 10.09

Administrative Code

Administrative Code

!

! 41.03

! 57.09

Account	Account Name
0	Not Used
40001	PROPERTY TAXES
40005	CURRENT PROPERTY TAX
40010	FISCAL DISPARITIES
40101	CURRENT TAX INCREMENT
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
40615	City 1% 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 MN DEPARTMENT 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 FEDERALGRANT STATE ADMIN
43110 HUD MN HOUSING FINANCE AGENCY
43115 US Treasury MN Dept of Revenue
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
43235 Department of Justice Administered Other
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 DEPARTMENT 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
43614 AMBULANCE SUPPLEMENTAL
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 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
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 OCDETF
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 SEWERIMPROVEMENT 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 BALLPARK 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
49120 LIBRARY LOST DAMAGE FINES
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 ORINATION 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 CLOSEOUT
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 REPLACEMENT 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 MN WATER
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52512 METER READING CHARGE
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52520 THAWING SERVICES AND MAINS
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52535 PRIVATE HYDRANT STANDBY CHARGE
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52565 HYDRANT METER RENTAL
52570 INSP FEE WINTER HYD PERMIT
52575 APPLICATION FEES
52580 SPRWS LAND EASEMENT RENTAL
52585 SERVICE CONN OUTSIDE CITY
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52605 AUTO FIRE SERVICE CONNECT OUTS
52610 REPAIRS
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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
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54510 INCR OR DECR IN FV INVESTMENTS
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55530 PARKLAND REPLACEMENT CONTR
55535 WILD PAYMENT IN LIEU OF TAXES
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55545 PAYMENT IN LIEU OF TAXES
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55622 ASSET CONTRIB HYDRANT
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55624 ASSET CONTRIB LEADLINE
55625 ASSET CONTR SVC CONNECT 2 OR LESS
55626 ASSET CONTR SVC CONNECT 3 OR MORE
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55705 WCRA REIMBURSEMENT
55710 PROPERTY CLAIMS
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55720 OTHER CLAIMS
55725 PROPERTY DAMAGE SETTLEMENT
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55745 SETTLEMENT AWARDS
55750 DAMAGE CLAIM FROM OTHERS
55755 SPECIAL COMP REIMBURSEMENT
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60110 POLICE SWORN
60115 FIRE SWORN
60120 SHIFT DIFFERENTIAL
60125 SHIFT DIFFERENTIAL SWORN STAFF
60130 FULL TIME NOT CERTIFIED
60135 FULL TIME ELECTED
60140 FULL TIME APPOINTED
60145 TRADES NO CITY BENEFITS
60150 TRADES NO PAY DAYS
60155 OVERTIME TRADES
60156 TRADES OT FRINGE ADDITIVE
60160 EMERGENCY SALARY
60165 ATTRITION
60170 ATTRITION SWORN STAFF
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60176 SHIFT DIFF OVERTIME
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60183 OVERTIME FIRE SWORN
60185 MANDATORY OVERTIME FIRE
60190 EMERGENCY OVERTIME
60305 PART TIME CERTIFIED
60310 PART TIME NOT CERTIFIED
60315 PART TIME OVERTIME
60405 CERTIFIED TEMP SEASONAL
60410 NOT CERTIFIED TEMP SEASONAL
60415 INTERN
60416 TRADES NOT CERTIFIED TEMP
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61501 OTHER EMPLOYEE BENEFITS
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63160 GENERAL PROFESSIONAL SERVICE
63305 ENTERTAINER
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70010 COMMUNICATION SUPPLIES
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71505 BUILDING REPAIR SUPPLIES
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72315 FIELD EQUIPMENT
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72405 ANIMALS
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72815 HVAC MATERIALS
72820 WATER CHEMICALS
72825 WATER INVENTORY
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74983 INVENTORY ADJUSTMENTS
74984 INVENTORY COST VARIANCE
74985 INVENTORY IN TRANSIT
74986 PHYSICAL INVENTORY VARIANCE
74987 INVENTORY ADD ON COST
74988 INVENTORY SHRINKAGE
74990 INVOICE TOLERANCE
74991 RECEIPT WRITE-OFF
74992 MATCH WRITE-OFF
74993 INVOICE RECEIPT ARCHIVAL
74994 AOC DIFFERENCES
74995 MATCH PREPAY DIFFERENCES
74996 RETURNS FREIGHT AND HANDLING
74997 RETURN SUSP INSPECT HOLD

76001 LAND
76010 LAND IMPROVEMENTS
76101 INFRASTRUCTURE
76105 STREETS
76106 SIDEWALKS
76107 STREET LIGHTING
76110 BRIDGES
76115 SEWER SYSTEM
76120 WATER METER
76121 WATER SERV CONN AND AUTO FIRES
76122 WATER HYDRANT
76123 WATER MAIN
76124 WATER TANK AND RESERVOIR
76199 INFRASTRUCTURE HISTORY
76201 BUILDINGS AND STRUCTURES
76205 BUILDINGS STRUCTURES
76210 BUILDING IMPROVEMENT
76215 STRUCTURE
76220 PARKING RAMP
76301 IMPROVE OTHER THAN BUILDING
76310 TREE PLANTING
76501 EQUIPMENT
76505 EQUIPMENT
76510 COMPUTER EQUIPMENT
76511 COMPUTER SOFTWARE
76515 EQUIPMENT USAGE CHARGE
76520 VEHICLES
76525 HEAVY MOTORIZED EQUIPMENT
76530 SPECIALIZED EQUIPMENT
76535 PRODUCTION EQUIPMENT
76540 RECREATION EQUIPMENT
76701 INTANGIBLE ASSETS
76705 COMPUTER SYSTEMS
76710 EASEMENT PERMANENT
76805 CAPITAL OUTLAY
76806 CAPITAL OUTLAY - CONTRA
76810 LOSS ON ASSET DISPOSAL
76820 ACTIVITY CLEARING AC10
76830 ASSET CLEARING AC160 ONLY
76833 CONVERTED CAPTIAL CLOSE OUT
76835 GFA DISPOSAL
76905 DEPRECIATION EXPENSE
76910 ADJ WATER DEPRECIATION
77001 CAPITAL INTERNAL SERVICES
77005 CAP INT SERV ENGINEERING

77010 CAP INT SERV TRAFFIC DIV
77015 CAP INT SERV REAL ESTATE DIV
77020 CAP INT SERV DESIGN
77025 CAP INT SERVICES OTHER
77030 CAP PLANNING PHASE COSTS
77035 CAP ACQUISITION COSTS
77201 CAPITAL EXTERNAL SERVICE
77205 CAP EXT SERV ENGINEERING
77210 CAP EXT SERV TESTING
77215 CAP EXT SERV ACQUISITION FEES
77220 CAP EXT SERV ARCHITECT
77225 CAP EXT SERVICES OTHER
77230 CAP FREIGHT TRANSPORT COST
77240 CAP DESIGN SITE SURVEY
77241 CAP DESIGN ANALYSIS
77242 CAP DESIGN CONCEPT
77243 CAP DESIGN SCHEMATIC SD
77244 CAP DESIGN DEVELOPMENT DD
77245 CAP DESIGN CONSTRUCT DOCUMENT
77246 CAP DESIGN CONSTRUCT ADMIN
77247 CAP DESIGN POSTCONSTRUCTREVIEW
77248 CAP DESIGN REIMBURSABLES
77249 CAP DESIGN CONSULTANT
77250 CAP EXT SERV PRECONSTRUCTION
77251 CAP OTHER CONSTRUCT HAZMAT
77252 CAP OTHER CONSTRUCT INFO TECH
77253 CAP OTHER CONSTRUCT TESTING
77254 CAP OTHER CONSTRUCT UTILITIES
77255 CAP OTHER CONSTRUCT ESCALATION
77256 CAP OTHER CONSTRUCT EASEMENT
77257 CAP SERV COMMISSIONING
77260 CAP EXT SERV OTHER MISC COSTS
77261 CAP EXT SERV OTHER PERMIT FEES
77262 CAP EXT SERV OTHER SUSTAINBLTY
77263 CAP EXT SERV OTHER UMB FEE
77264 CAP EXT SERV OTHER LEED FEE
77265 CAP EXT SERV OTHER MOVING COST
77298 CAP DESIGN CONTINGENCY
77299 CAP CONSTRUCT CONTINGENCY
77501 CAP MATERIALS SUPPLIES
77505 CAP MATERIALS SUPPLIES
77510 CAP MATERIALS SUPPLIES OTHER
77515 CAP LAMPS FIXTURES COMPONENTS
77520 CAP INSTRUMENTATION MATERIALS
77590 CAP HVAC MATERIALS

77905 AM CLEARING PROPIETARY
77906 AM PROP CIP ADJUSTMENT
78005 PRINCIPAL ON GO BONDS
78010 PRINC PLANNED GO BOND SALE
78101 REVENUE BOND PRINCIPAL
78105 PRINCIPAL ON REVENUE BONDS
78110 PRINC PLANNED REV BOND SALE
78205 PRINCIPAL ON NOTES
78210 PRINC PLANNED NOTE SALE
78301 OTHER PRINCIPAL
78305 LOAN REPAYMENT HISTORY
78310 PRINCIPAL ON LOANS
78315 PRINCIPAL PLANNED LOAN
78340 PRINCIPAL ON CAPITAL LEASE
78345 PRINC PLANNED CAPITAL LEASE
78350 REPAYMENT OF ADVANCE
78355 MORTGAGE PRINCIPAL
78360 SHORT TERM DEBT MATURITY
78365 CALL LONG TERM DEBT MATURITY
78370 OTHER DEBT RETIREMENT
78380 RECOVERABLE ADV TO SPEC FUND
78385 LOAN TO COMPONENT UNIT
78390 CLOSE OUT PRINCIPAL PAYMENT
78395 CLOSE OUT OF ADVANCE
78401 DEBT CLOSE OUT
78410 BOND PRINCIPAL CLOSE OUT
78420 NOTE PRINCIPAL CLOSE OUT
78430 LOAN PRINCIPAL CLOSE OUT
78440 CAPITAL LEASE PMT CLOSE OUT
78450 ADVANCE PAYMENT CLOSE OUT
78460 REALIZED LOSS
78601 GO BOND INTEREST
78605 INTEREST ON GO BONDS
78610 INT PLANNED GO BOND SALE
78701 REVENUE BOND INTEREST
78705 INTEREST ON REVENUE BONDS
78710 INT PLANNED REVENUE BOND SALE
78801 OTHER INTEREST
78805 INTEREST ON NOTES
78810 INT PLANNED NOTE SALE
78830 INTEREST ON LOANS
78835 INT PLANNED LOAN
78850 INTEREST ON LEASES
78855 INT PLANNED CAPITAL LEASE
78860 INTEREST ADV FROM OTHER FUND

78862 INTEREST MORTGAGE
78865 SHORT TERM DEBT INTEREST
78890 OTHER INTEREST
78901 DEBT ISSUANCE COST
78905 COST OF ISSUANCE RATING
78910 COST OF ISSUANCE FIN ADVISOR
78915 COST OF ISSUANCE TRUSTEE
78920 GENERAL COST OF ISSUANCE SVC
78925 UNDERWRITER DISCOUNT
78930 PAY REMARKET LIQUIDITY AGENCY
78935 PAYING AGENT FEE
78940 REMARKETING FEE
78945 TRUSTEE FEE
78950 INSURANCE FEE
78955 REG BOND TRANSFER FEES
78960 BOND COUNSEL FEE DEBT ISSUANCE
78965 BOND COUNSEL FEE GENERAL ADVIC
78970 LETTER OF CREDIT FEE
78975 ARBITRAGE REBATE
78980 CITY STRUCTURING FEE
78985 AUDIT FEE
78986 MORTGAGE ISSUANCE FEE
78990 DEBT PREPAYMENT PENALTY
78995 AMORT BOND ISSUANCE COST
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

A/ADR Annual Prog/Acq/Demolition/Reloc
A/CR Ann'l Program - CR
AD/CR Acq/Demo/Reloc/Const/Rehab
ADR Acq/Demolition/Reloc
AST Assessments
BABS Build America Bonds
CA County Aid (Ramsey County)
CDBG Community Development Block Grant
CDBG-R Community Development Block Grant Recovery
CDBGP Community Development Block Grant Prior Year
CIB Capital Improvement Bonds
CIBPY Capital Improvement Bonds Prior Year Balance
CM Construction Mgmt.
CN Capital Notes
CONT Contingency
CPS Const-Plans/Spec's
CR Construction/Rehab
DNR Minnesota Department of Natural Resources
DSIGN Design
EF Equipment/Furnishing
FBRB Federal Bridge and RR Bonds
FED Federal Discretionary
FEDGR Federal Grant
FTE FTE
HRA Housing Redevelopment Authority
IN/CM Inspec / Constr Mgmt
INSP Inspection
INT CIB Bond Interest Earnings
INTLN Internal Loan
ISP Invest St. Paul Bonds
ISTE ISTEA (transportation funding)
LCMR Legislative Commission on Minn Resources
LIB Library Bonds
LNRP Repayments from STAR loans
LTLF Long Term Leasing

LVCM	State of Minnesota: Livable Communities
MET	Metropolitan Council
METPK	Metro Parks
MNDT	MN Dept of Transportation
MSA	Municipal State Aid
MSAPY	Municipal State Aid - Prior Year Contingency
NONFTE	NON FTE - BENEFITS ONLY
NONPOS	Benefit Calculator Position Count
NSTAR	Neighborhood STAR
OLS	Other Local Sources
OTH	Other
OTHER	Other
PARK	Parking Fund Transfers
PD	Preliminary Design
PGI	Program Implementation
PIA	Public Improvement Aid
POS	Position Count
PSB	Public Safety Bonds
PVT	Private
PVTLC	Private/Local Source
PVTUT	Private Utility
PVTUTF	Private Utility
RAM	Ramsey County
ROW	ROW Fund 225
RZED	Recovery Zone Economic Development Bonds
SAB	Special Assessment Bonds
SAF	Summary Abatement Fund
SALE	Sale of Land and Buildings
SBIE	Sales Tax Bond Interest Earnings
SIBPY	Street Reconstruction Bonds â Prior Year
SPRWS	St. Paul Water Utility
SRB	Sewer Revenue Bonds
SRCB	Street Reconstruction Bonds
SRLP	Minn State Revolving Loan Program
SS	St. Paul Sewer Construction
SSF	St. Paul Sewer Department
STAR	Neighborhood / Year-Round STAR
STARB	STAR Bonds
STATE	State Grants
STAX	City Sales Tax
STB	Sales Tax Bonds
STLN	Sales Tax Loan Repayments
STPY	Sales Tax City Prior Year Balance
STRBD	Street Improvement Bonds
SUF	Sewer Utility Fund

TEA21	Transportation Equity Act21
TIF	Tax Increment Financing
TREE	Trees
TRFC	Traffic Signals
TRNCO	Transfer from Component Unit
TRNSF	Transfer from Special Fund
TRUST	Trust for Public Lands
WT	St. Paul Water Construction