

## 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 - XX

2

3 Budget Affected: Operating Budget Public Works Special Fund

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5 Total Amount of Transaction: 1,400,000

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7 Funding Source: Grant

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9 Appropriation already included in budget? No

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11 Charter Citation: City Charter 10.07.1

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**Fiscal Analysis**

16 Authorizing the Public Works to accept Authorizing the Department of Public Works to accept Rebuilding American Infrastructure with  
 17 Sustainability and Equity (RAISE) grant, project name Rondo Neighborhood Planning Study \$1,400,000 and amend spending and financing  
 18 budgets to add the funds to the PW Engineering Grant Account.

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**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	20031200	63125	PW Engineering Grant - Consulting	-	1,260,000	1,260,000
1	20031200	60105	Full time certified	-	102,347	102,347
1	20031200	61005	Social Security	-	6,346	6,346
1	20031200	61010	Medicare Regular	-	1,484	1,484
1	20031200	61110	PERA Coordinated Pension	-	7,676	7,676
1	20031200	61210	Employee Health Insurance	-	16,145	16,145
1	20031200	61225	Employee Basic Life	-	202	202
1	20031200	61505	Deffered Comp Employer Match	-	801	801
1	20031200	72910	Other miscellaneous supplies	-	5,000	5,000
TOTAL:				-	1,400,000	1,400,000

**Financing Changes**

(Action Accomplished)

GL Annual Budget				CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
1	20031200	43160	DOT MN DEPT OF TRANSPORTATION	-	(1,400,000)	(1,400,000)
TOTAL:				-	(1,400,000)	(1,400,000)

**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
G-PUBLIC WORKS	G3123656015000	63125	PW Engineering Grant - Consulting	-	1,260,000	1,260,000
G-PUBLIC WORKS	G3123656015000	60105	Full time certified	-	102,347	102,347
G-PUBLIC WORKS	G3123656015000	61005	Social Security	-	6,346	6,346
G-PUBLIC WORKS	G3123656015000	61010	Medicare Regular	-	1,484	1,484
G-PUBLIC WORKS	G3123656015000	61110	PERA Coordinated Pension	-	7,676	7,676
G-PUBLIC WORKS	G3123656015000	61210	Employee Health Insurance	-	16,145	16,145

72	G-PUBLIC WORKS	G3123656015000	61225	Employee Basic Life	-	202	202	
73	G-PUBLIC WORKS	G3123656015000	61505	Deferred Comp Employer Match	-	801	801	
74	G-PUBLIC WORKS	G3123656015000	72910	Other miscellaneous supplies	-	5,000	5,000	
75								
76					TOTAL:	-	1,400,000	1,400,000
77								

78 **Financing Changes**  
79 *(Action Accomplished)*

Life to Date Activity Budget				CURRENT		AMENDED	
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET	
82	G-PUBLIC WORKS	G3123656015000	43160	DOT MN DEPT OF TRANSPORTATION	-	(1,400,000)	(1,400,000)
83							
84							
85				TOTAL:	-	(1,400,000)	(1,400,000)

## 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.) <u>Transfer Appropriations between Departments</u></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.) <u>Allow appropriations to lapse (non-capital improvement dollars)</u></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.) <u>Enact Emergency Appropriation</u></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.) <u>Reduction of Appropriations</u></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> ") - 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					

40005 CURRENT PROPERTY TAX  
40105 CURRENT TAX INCREMENT  
40110 CURRENT EXCESS TAX INCREMENT  
40201 PROP TAX 1ST YEAR DELINQUENT  
40605 CITY SALES TAX  
40610 RELEASED CITY SALES TAX  
40705 HOTEL MOTEL TAX  
40710 GAMBLING TAX  
40805 XCEL ENERGY ELECTRIC  
40820 DISTRICT ENERGY  
40830 DISTRICT ENERGY DEFERRED  
40850 DISTRICT COOLING  
40860 ENERGY PARK  
40870 CABLE TV  
42105 BUSINESS LICENSE  
42205 TRADE OCCUPATION LICENSE  
42210 TRUTH IN HOUSING EVALUATOR  
42220 ANIMAL LICENSE  
42250 TAXICAB INSPECTION  
42505 BUILDING PERMIT  
42560 POLICE ALARM PERMIT  
42570 SEWER HOUSE CONNECTIONS  
42605 CEMENT SIDEWALK  
42610 VACATION STREET AND ALLEY  
42620 USE OF STREET TEMPORARY  
42625 USE OF STREET PERMANENT  
42630 USE OF STREET VARIOUS LOCATION  
42640 NEWSRACK PERMIT  
43001 FEDERAL DIRECT GRANTS  
43101 FEDERAL GRANT STATE ADMIN  
43201 FEDERAL GRANT OTHER ADMIN  
43305 BUILD AMERICA BOND INT CREDIT  
43310 PARAMEDIC FED SUBSIDY  
43401 STATE GRANTS  
43501 STATE GRANT OTHER ADMIN  
43605 LOCAL GOVERNMENT AID  
43610 PERA PENSION AID  
43612 POLICE PENSION AMORTIZATN AID  
43613 FIRE INS PREMIUM SURCHARGE  
43615 POLICE FIRE DISABILITY BENEFIT  
43625 CITY SHARE STATE HWY RENT  
43630 CITY SHARE STATE COURT FINES  
43632 PRECOURT DIVERSION  
43635 CITY SHARE MN DOT FINES  
43640 POLICE FIRE TRAINING

43650 MUNI STATE AID MAINTENANCE  
43655 TRUNK HIGHWAY FUNDS  
43660 MELSA METRO LIBRARY SVC AG  
43701 COUNTY GRANT  
43810 COUNTY ROAD AID  
43820 OTHER COUNTY REVENUE  
43905 METROPOLITAN COUNCIL  
44105 CONTINUANCE FOR DISMISSAL  
44120 REGULATORY FEES  
44125 DISTRICT ENERGY REG FEE  
44130 DISTRICT COOLING REG FEE  
44140 RETURNED PAYMENT FEE  
44150 PURCHASING FEES  
44155 COMMISSIONS PCARD  
44160 ELEC CHARGING STATIONS  
44165 EMPLOYEE PARKING  
44190 MISCELLANEOUS FEES  
44205 ACCIDENT REPORTS  
44215 COPIES  
44220 INFORMATION DISCLOSURE REPORTS  
44225 MAPS PUBLICATION REPORT HISTOR  
44230 SALE OF MAP  
44235 SALE OF PUBLICATION  
44245 PURCHASING SALES  
44305 PAPER SALES RIVERPRINT  
44310 COPY SERVICE RIVERPRINT  
44315 PRINTING RIVERPRINT  
44320 GRAPHICS RIVERPRINT  
44325 ENVELOPE SALES RIVERPRINT  
44330 LABOR CHARGE RIVERPRINT  
44335 MAILING SERVICES  
44410 RECYCLED ITEMS PURCHASING  
44420 SALE OF SCRAP SCRAP METAL  
44505 ADMINISTRATION OUTSIDE  
44510 PHOTOGRAPHIC  
44515 GARNISHMENT  
44520 INSTITUTIONAL NETWORK USER FEE  
44525 CABLE TV SERVICES  
44530 WIRELESS SERVICE  
44590 MISCELLANEOUS SERVICES  
45105 PARAMEDIC SERVICE  
45107 BLS TRANSPORTS  
45110 FIRE SAFETY SERVICES RMS  
45115 FIRE TRAINING CENTER USE  
45120 PARAMEDIC STANDBY

45125 FIRE FALSE ALARM FEE  
45130 FIRE WATCH STANDBY  
45135 FIRE PROTECTION SERVICES  
45140 HAZARDOUS MATERIALS RESPONSE  
45305 TOWING  
45310 STORAGE  
45320 IMPOUNDED CAR SALES  
45325 IMPOUNDED CARS SALVAGE  
45330 IMPOUND LOT RECYCLING  
45335 IMPOUND LOT BILL OF SALE  
45340 BID CARD SALES  
45345 IMPOUND LOT GENERAL SALES  
45405 SALE OF SPECIAL BADGES  
45415 POLICE PARKING  
45505 PAWN SHOP  
45510 REIMBURSEMENT INVESTIGATION  
45515 BOMB SQUAD SERVICES  
45520 POLICE CONTRACT SERVICE  
45530 POLICE TASK FORCES  
45550 COMMUNITY SERVICE PERMIT FEES  
45580 POLICE ACOP A COMMUNITY OUTREA  
45595 RADIO MAINTENANCE  
46105 PLAN REVIEW  
46110 VACANT BUILDING REGISTRATION  
46115 ZONING FEES AND LETTERS  
46120 DSI SAC ADMINISTRATION  
46125 TRUTH IN SALE OF HOUSING  
46130 ZONING SITE PLAN  
46135 CERTIFICATE OF COMPETENCY  
46140 EXAMINATION FEES  
46145 CODE COMPLIANCE INSPECTION  
46150 EXCESSIVE CONSUMPTION  
46155 RCTFL ANNUAL FEE  
46205 CERT OF OCC COMMERCIAL  
46210 CERT OF OCC PROVISIONAL  
46215 CERT OF OCC RESID 1 AND 2 UNIT  
46220 CERT OF OCC RESID 3 OR MORE  
46305 ANIMAL BOARDING  
47110 DISABILITY METER PARKING PERMIT  
47115 PARKING METER COLLECTION  
47120 LOST METER HOODING REVENUE  
47125 LABOR CHARGES METER HOODING  
47130 RESIDENTIAL PARKING PERMIT  
47135 CAR SHARE PARKING  
47305 ASPHALT SALES

47310 SALE OF RAW MATERIALS  
47510 SPACE RENTAL  
47520 STREET REPAIR  
47525 STREET CLEANING  
47530 TRAFFIC SIGNS MARKING MAINT  
47535 TRAFFIC SIGNAL MAINTENANCE  
47540 STREET LIGHTING MAINTENANCE  
47555 UTILITY COST RECOVERY  
48005 PUBLIC HEALTH SERVICES  
48105 GOLF FEES  
48110 SKI FEES  
48115 SWIM FEES  
48120 PICNIC PERMITS  
48125 RECREATION FEES  
48130 COMO FEES  
48145 ACTIVITY FEES  
48305 LAND RENTAL  
48310 COMMERCIAL SPACE RENT  
48315 BUILDING RENTALS  
48320 BALLPARK RENTALS  
48322 BALLPARK LEASE  
48325 REACH ALL RENTAL  
48330 FACILITY RENTAL  
48340 RECREATION RENTAL  
48345 PARKS TAX EXEMPT RENTAL  
48405 COMMISSIONS VENDING MACHINE  
48410 EXCLUSIVE MARKETING RIGHTS  
48415 WATERGATE MARINA  
48420 COMMISSIONS ADVERTISING  
48505 MERCHANDISE  
48510 FOOD SALES  
48515 CONCESSIONS  
48520 VENDING CONCESSIONS  
48525 COMO FOOD  
48530 COMO AMUSEMENTS  
48535 JONATHAN PADDLEFORD  
48545 ANIMALS  
48605 CITYWIDE SPECIAL EVENT SERVICE  
48610 FORESTRY SERVICES  
48615 PARKS GARDEN SERVICE  
48620 PARK AND RECREATION SERVICES  
49105 LIBRARY FEE NON RESIDENT CARD  
49110 LIBRARY FEE RESEARCH  
49115 LIBRARY SERVICE FEE  
49205 LIBRARY MATERIAL RENTAL

49215 LIBRARY DUPLICATING  
49220 LIBRARY MERCHANDISE  
50105 HRA LOAN FEE  
50115 LOAN ORIGINATION FEE  
50120 REAL ESTATE CLOSING FEE  
50125 APPLICATION FEE  
50130 PED OPERATION FEES  
50205 REPAYMENT OF LOAN  
50220 DEFERRED LOAN REPAYMENT  
50305 PARKING REVENUES  
51110 CITY STRUCTURING FEE  
51115 PARKS SPECIAL PROJECT SERVICE  
51120 PARKS SUMMARY ABATEMENT SERVIC  
51125 PARKS CONTRACTED SERVICE  
51130 PARKS REFUSE HAULING AND EQ RE  
51140 REAL ESTATE SERVICE  
51145 DESIGN SERVICE  
51170 TECHNOLOGY SERVICES  
51172 PC REPLACEMENT DEPT SHARE  
51175 ADMINISTRATION FEE  
51180 PMT FOR XCEL USE OF STREET  
51185 PW TECHNICAL SERVICES  
51190 GSOC GIS SERVICES  
51205 TRAFFIC & LIGHTING ENGINEERING  
51210 CONTRACTING SERVICES  
51215 PW CONSTRUCTION SERVICES  
51220 SURVEY SERVICES  
51225 TRAFFIC WAREHOUSE SERVICES  
51235 SERVICES TO PUBLIC HOUSING  
51240 SERVICES TO HRA  
51245 LEGAL SERVICES  
51250 INVESTMENT SERVICE  
51255 PED PROPERTY MAINTENANCE SERVI  
51265 SEWER MAINTENANCE  
51270 CONSULTING SERVICES  
51275 INDIRECT COST RECOVERY  
51285 VEHICLE MAINTENANCE CHARGES  
51290 SALE OF FUEL  
51305 EQUIPMENT RENTAL  
52105 STORM SEWER SYSTEM CHARGE  
52106 STORM SEWER SYSTEM CHARGE SURCHARGE  
52110 SEWER CONNECTION REPAIR CHARGE  
52115 SANITARY SEWER BILL  
52125 SEWER SERVICE BASE FEE  
52310 WATER SERVICE BASE FEE

52315 WATER MAIN SURCHARGE  
52320 AUTO FIRE ANNUAL CHARGE  
52325 ST PAUL WATER  
52330 FALCON HEIGHTS WATER  
52335 LAUDERDALE WATER  
52340 MAPLEWOOD WATER  
52345 MENDOTA HEIGHTS WATER  
52350 ROSEVILLE WATER  
52355 SOUTH ST PAUL WATER  
52360 WEST ST PAUL WATER  
52365 NEWPORT WATER  
52370 LITTLE CANADA WATER  
52375 SUNFISH LAKE WATER  
52380 LILYDALE WATER  
52385 CITY OF MENDOTA WATER  
52505 SLUDGE PROCESSING  
52512 METER READING CHARGE  
52515 CUT OFFS  
52520 THAWING SERVICES AND MAINS  
52535 PRIVATE HYDRANT STANDBY CHARGE  
52540 RPZ BACKFLOW PREVENTER FEE  
52545 ANTENNA SITE RENTAL FEE  
52560 ADMIN FEE LEAD SCV WATER AND A  
52565 HYDRANT METER RENTAL  
52570 INSP FEE WINTER HYD PERMIT  
52610 REPAIRS  
52615 TURN ON AND OFF  
52620 SPRWS COLLECTION FEE  
52625 RECOVERED CHGS IN OUT CITY  
52630 LATE CHARGES  
52640 INSIDE PIPING RESIDENTIAL  
52645 INSIDE PIPING COMMERCIAL  
52650 OUTSIDE DITCH 2INCH AND SMALLE  
52655 OUTSIDE DITCH 3INCH AND LARGER  
52665 CITY FIRE CONSUMPTION  
52675 HYDRANT WATER USE  
52705 METER SET AND SEAL 1 OR LESS  
52710 METER SET AND SEAL 1.5 TO 2 IN  
52715 METER SET AND SEAL 3 AND 4 IN  
52720 METER SET AND SEAL 6 INCH  
52725 METER SET AND SEAL 8 INCH  
52735 DOCK PERMITS  
52750 METER REPAIR AND REPLACEMENT  
52755 LOCK BOX SERVICES  
53105 PENALTY AND FINE

53110 POLICE ALARM FINE  
53115 LIBRARY OVERDUE FINES  
53120 LIBRARY LOST DAMAGE FINE  
53305 FORFEITURES  
53310 FEDERAL FORFEITURES  
53315 LOCAL FORFEITURES  
54105 CURRENT YEAR  
54110 TAX EXEMPT PROPERTY  
54115 TAX FORFEITED PROPERTY  
54120 PREPAID ASSESSMENT  
54201 1ST YEAR DELINQUENT  
54202 2ND YEAR DELINQUENT  
54203 3RD YEAR DELINQUENT  
54204 4TH YEAR DELINQUENT  
54205 5TH YEAR DELINQUENT  
54206 6TH YEAR AND PRIOR  
54305 ASSESSMENT PENALTY  
54310 ASSESSMENT INTEREST  
54505 INTEREST INTERNAL POOL  
54506 INTEREST ACCRUED REVENUE  
54620 INTEREST ON LOAN  
54705 INTEREST ON ADVANCE HISTORY  
54710 INTEREST ON ADVANCE  
54810 OTHER INTEREST EARNED  
54820 LATE FEE  
55105 PROGRAM INCOME  
55505 OUTSIDE CONTRIBUTION DONATIONS  
55515 COUNTY SHARE OF COST  
55520 OTHER AGENCY SHARE OF COST  
55525 REIMB FROM OUTSIDE AGENCY  
55526 REBATES  
55530 PARKLAND REPLACEMENT CONTR  
55535 WILD PAYMENT IN LIEU OF TAXES  
55540 WILD RENT PAYMENT  
55545 PAYMENT IN LIEU OF TAXES  
55550 PRIVATE GRANTS  
55620 ASSET CONTRIB METER  
55621 ASSET CONTRIB AUTOFIRE  
55622 ASSET CONTRIB HYDRANT  
55623 ASSET CONTRIB MAIN  
55625 ASSET CONTR SVC CONNECT 2 OR LESS  
55626 ASSET CONTR SVC CONNECT 3 OR MORE  
55705 WCRA REIMBURSEMENT  
55750 DAMAGE CLAIM FROM OTHERS  
55755 SPECIAL COMP REIMBURSEMENT



55815 REFUNDS OVERPAYMENTS  
55830 REFUNDS GAS TAX  
55840 E RATE REFUNDS  
55845 JURY DUTY PAY  
55850 SUBPOENA WITNESS  
55905 CASH OVER OR SHORT  
55910 FLEX PLAN CREDITS  
55915 OTHER MISC REVENUE  
55920 FORFEITED TAX SALE  
55935 POLICE UNCLAIMED MONEY  
56110 INTRA FUND IN BOND DRAW  
56115 INTRA FUND IN TRANSFER  
56205 TRANSFER FROM COMPONENT UNIT  
56220 TRANSFER FR GENERAL FUND  
56225 TRANSFER FR SPECIAL REVENUE FU  
56230 TRANSFER FR DEBT SERVICE FUND  
56235 TRANSFER FR CAPITAL PROJ FUND  
56240 TRANSFER FR ENTERPRISE FUND  
56245 TRANSFER FR INTERNAL SERVICE F  
56250 TRANSFER FR CDBG  
56305 TRANSFER ABATEMENT ASMTS  
56310 TRANSFER EXCESSIVE CONSUMP ASMTS  
56315 TRANSFER VEHICLE TOWING ASMTS  
56320 TRANSFER TRASH HAULING ASMTS  
56325 TRANSFER GRAFFITI ASMTS  
56330 TRANSFER BOARD UP ASMTS  
56340 TRANSFER CERT OF OCCUPANCY ASMTS  
56345 TRANSFER VACANT BUILDINGS ASMTS  
57115 GO BOND ISSUED  
57130 REVENUE BOND ISSUED  
57305 PROCEEDS FROM NOTE ISSUANCE  
57505 CAPITAL LEASE  
57605 REPAYMENT OF ADVANCE  
57610 ADVANCE FROM OTHER FUNDS  
58101 SALE OF CAPITAL ASSET  
58130 GAIN ON SALE CAPITAL ASSETS  
59910 USE OF FUND EQUITY  
59920 SUBSEQUENT YR DEBT  
59950 CONTR TO FUND EQUITY  
60105 FULL TIME CERTIFIED  
60110 POLICE SWORN  
60115 FIRE SWORN  
60120 SHIFT DIFFERENTIAL  
60125 SHIFT DIFFERENTIAL SWORN STAFF  
60130 FULL TIME NOT CERTIFIED

60135 FULL TIME ELECTED  
60140 FULL TIME APPOINTED  
60145 TRADES NO CITY BENEFITS  
60150 TRADES NO PAY DAYS  
60155 OVERTIME TRADES  
60165 ATTRITION  
60170 ATTRITION SWORN STAFF  
60175 OVERTIME  
60180 OVERTIME POLICE SWORN  
60183 OVERTIME FIRE SWORN  
60185 MANDATORY OVERTIME FIRE  
60305 PART TIME CERTIFIED  
60310 PART TIME NOT CERTIFIED  
60405 CERTIFIED TEMP SEASONAL  
60410 NOT CERTIFIED TEMP SEASONAL  
60415 INTERN  
60815 SALARIES COMP ABSENCES  
60820 WATER LABOR MATERIAL ADD AGGRE  
60825 WATER LABOR ADDITIVE  
60830 WATER CLOSING SALARIES  
60835 SALARY NEEDS  
60840 SALARY NEEDS SWORN STAFF  
60845 RESERVE FOR PROMOTIONS  
61005 SOCIAL SECURITY  
61010 MEDICARE REGULAR  
61015 MEDICARE POLICE  
61020 MEDICARE FIRE  
61110 PERA COORDINATED PENSION  
61125 PERA ELECTED DCP  
61130 PERA POLICE  
61135 PERA FIRE  
61145 TRI COUNCIL PENSION  
61150 MACHINIST PENSION  
61160 LIUNA PENSION  
61210 EMPLOYEE HEALTH INSURANCE  
61215 FSA EMPLOYER ADMIN  
61220 VEBA PEHP CONTRIBUTION  
61225 EMPLOYEE BASIC LIFE  
61230 SHORT LONG TERM DISABILITY NON REP  
61305 HEALTH INSUR EARLY RETIREE  
61310 HEALTH INSUR REG RETIREE  
61315 LIFE INSUR EARLY RETIREE  
61320 LIFE INSUR REG RETIREE  
61405 SEVERANCE PAY  
61505 DEFERRED COMP EMPLOYER MATCH

61550 INDIRECT FRINGES  
61605 TRADES BENEFITS  
61705 UNEMPLOYMENT COMPENSATION  
61805 PERMANENT TOTAL DISABILITY  
61810 PERMANENT PARTIAL DISABILITY  
61815 TEMPORARY TOTAL DISABILITY  
61820 TEMPORARY PARTIAL DISABILITY  
61825 DEATH OR DEPENDENT BENEFITS  
61830 MEDICAL CHARGES  
61835 CLAIM EXPENSES  
61840 MANAGED CARE  
61845 REHABILITATION  
61850 WC MILEAGE AND PARKING REIMB  
61855 SUPPLEMENTARY BENEFITS  
61860 RETRAINING BENEFITS  
61865 WORK COMP REINSURANCE ASSN  
61870 SPECIAL COMPENSATION FUND  
61880 WORK COMP LEGAL  
61885 WORK COM ADMIN  
61905 FRINGE BENEFITS COMP ABSENCE  
61910 OTHER POST EMPLOYMENT BENEFITS  
61990 FRINGE CLOSE OUT  
61995 FRINGE BENEFIT EXPENDITURE CREDIT  
61999 FRINGE BENEFITS HISTORY  
63105 ACCOUNTING AND AUDITING  
63110 APPRAISER  
63115 ARCHITECT  
63120 ATTORNEYS  
63125 CONSULTING  
63130 ENGINEERS  
63132 TECHNOLOGY PROGRAMMING  
63135 MEDICAL  
63145 VETERINARY  
63150 LEGISLATIVE LOBBY SERVICE  
63155 CODIFICATION SERVICES  
63160 GENERAL PROFESSIONAL SERVICE  
63305 ENTERTAINER  
63310 INSTRUCTOR  
63315 INTERPRETER  
63320 TRANSLATOR  
63325 REFUSE DISPOSAL AND COLLECTION  
63330 LAUNDRY SERVICE  
63335 TESTING SERVICE  
63340 MOVING  
63345 WRECKING AND DEMOLITION

63350 INSPECTION  
63355 PEST CONTROL  
63360 DATA PROCESSING SERVICE  
63370 INVESTIGATIONS  
63380 911 DISPATCH SERVICES  
63385 SECURITY SERVICES  
63390 ARMORED CAR SERVICE  
63395 TOWING  
63400 ELECTRICIAN  
63405 PROCESS FILING RECORDING FEE  
63410 COMMISSION STIPEND  
63415 FOOD AND BEVERAGE SERVICE  
63420 PARKING RAMP OPERATOR  
63425 SLUDGE HAULING  
63435 TEMPORARY EMPLOYMENT SVC  
63440 DIVING SERVICES  
63605 COLLECTION AGENCY FEE  
63615 BANK SERVICES  
63620 MERCHANT SERVICE FEES  
63625 SPEC ASMT PROCESSING FEES  
63630 LATE PAYMENT PENALTY  
64105 BUILDING REPAIR SERVICE  
64110 REMODELING SERVICE  
64115 GROUND MAINTENANCE SERVICE  
64120 JANITORIAL  
64125 FIRE ALARM MONITORING  
64205 ELEVATOR ESCALATOR MAINT  
64210 STATIONARY EQUIPMENT REPAIR  
64215 SELF PROPELLED VEHICLE REPAIR  
64220 EQUIPMENT MAINTENANCE CONTRACT  
64225 OFF EQUIP AND FURNITURE REPAIR  
64230 GENERAL EQUIPMENT REPAIR  
64235 COMPUTER MAINTENANCE  
64240 RADIO MAINTENANCE  
64245 PLANT EQUIPMENT REPAIR  
64250 FIELD EQUIPMENT REPAIR  
64305 STREET AND SIDEWALK REPAIR  
64310 REP MAINT STREET LIGHTS  
64320 STREET SEWER BRIDGE TUNNEL REP  
64325 SEWER INSPECTION AND REPAIR  
64505 GENERAL REPAIR MAINT SVC  
64605 LAND RENTAL  
64610 BLDG AND OFFICE SPACE RENTAL  
64615 SPACE USE CHARGE  
64705 VEHICLE RENTAL

64710 VEHICLE STORAGE PARKING RAMP  
64715 COMPUTER EQUIP RENTAL  
64720 COPIER RENTAL  
64725 PORTABLE TOILET  
64735 EQUIPMENT RENTAL  
64740 BARRICADE RENTAL  
64745 TANK RENTAL  
64750 MISCELLANEOUS RENTAL  
64755 COMPUTER EQUIPMENT CYCLE 1  
64760 COMPUTER EQUIPMENT CYCLE 2  
64765 COMPUTER EQUIPMENT CYCLE 3  
64770 COMPUTER EQUIPMENT CYCLE 4  
65105 FAX EMAIL PAGER  
65110 INET FEES  
65115 ELECTRONIC DATA SUBSCRIPTION  
65120 INTERNET SERVICES  
65125 TECHNOLOGY SERVICES  
65130 800 MHZ RADIO SUPPORT  
65135 RADIO COMMUNICATION  
65140 TELEPHONE MONTHLY CHARGE  
65145 TELEPHONE LONG DISTANCE  
65150 TELEPHONE MOVE AND CHANGE  
65155 TELEPHONE EQUIPMENT LEASE  
65160 TELEPHONE NON VOICE SERVICE  
65165 TELEPHONE CELLULAR PHONE  
65170 COMMUNICATION SERVICE  
65205 SEWER CHARGE  
65210 MCES WASTEWATER CHARGE  
65250 WATER SERVICE  
65305 OTHER ASSESSMENT  
65310 REAL ESTATE TAX  
65315 STREET MAINT ASSESSMENT  
65320 PUBLIC IMPROVEMENT  
65325 STORM SEWER SYSTEM CHARGE  
65330 ABOVE STANDARD STREET LIGHT  
67105 CERTIFIED RECORDS  
67125 COURT TRANSCRIPTS  
67130 CRIMINAL COURT COST  
67135 CIVIL COURT COST  
67140 FILING FEES  
67155 CIVIL LITIGATION COST  
67205 POSTAGE  
67210 COURIER  
67215 SHIPPING  
67305 MICROFILMING

67310 BLUEPRINTING  
67315 FILM PROCESSING  
67320 DOCUMENT IMAGING  
67325 GRAPHIC SERVICES  
67330 PRINTING OUTSIDE  
67335 PRINTING RIVER PRINT  
67340 PUBLICATION AND ADVERTISING  
67345 BOOK MAGAZINE BINDING  
67350 WATER BILL RIVERPRINT  
67355 OTHER PRINT SERVICE  
67505 OUT OF TOWN REGISTRATION FEE  
67510 LOCAL REGISTRATION FEE  
67515 ONLINE REGISTRATION FEE  
67520 TUITION REIMBURSEMENT  
67525 MEMBERSHIP DUES  
67530 TRANSPORTATION  
67535 LODGING  
67540 MEALS  
67545 TRAVEL TRAINING AND DUES  
67550 LODGING MEALS ETC HISTORY  
67610 ELECTED OFFICIAL AUTO ALLOWANC  
67615 REGULAR MILEAGE  
67620 OCCASIONAL MILEAGE  
67630 PARKING EXPENSE  
67805 PROPERTY INSURANCE PREMIUM  
67810 LIABILITY INSURANCE PREMIUM  
67815 SURETY BOND PREMIUM  
67825 OLT INSURANCE PREMIUM  
68105 MANAGEMENT AND ADMIN SERVICE  
68110 CENTRAL SERVICE  
68115 ENTERPRISE TECHNOLOGY INITIATI  
68116 CITYWIDE TECHNOLOGY AND INNOV  
68120 INTERNAL EQUIPMENT RENTAL  
68140 CITY ATTORNEY SERVICE  
68145 CAS PURCHASING SERVICE  
68150 DESIGN SERVICE  
68155 REAL ESTATE SERVICES  
68165 VEHICLE RENTAL CHARGE  
68170 GROUNDS MAINTENANCE SERVICE  
68175 PROPERTY INSURANCE SHARE  
68180 INVESTMENT SERVICE  
68185 TRAFFIC SERVICES  
68190 ENGINEERING SERVICES  
68195 PC REPLACEMENT  
69505 LICENSE AND PERMIT

69510 VEHICLE LICENSE REGISTRATION  
69515 PRE EMPLOYMENT COSTS  
69520 PRE CONSTRUCTION COSTS  
69580 UTILITY INFRASTRUCTURE CHARGE  
69590 OTHER SERVICES  
69595 WATER CLOSING SERVICES  
69596 WATER RESTORATION CLOSE  
70005 COMMUNICATION EQUIPMENT  
70010 COMMUNICATION SUPPLIES  
70015 RADIO MAINTENANCE SUPPLIES  
70020 AUDIO AND VIDEO EQUIPMENT  
70105 GIS SOFTWARE  
70110 COMPUTER SOFTWARE  
70120 COMPUTER HARDWARE  
70125 WIRE CABLE CONDUIT  
70130 COMPUTER SUPPLIES  
70205 PAPER SUPPLIES RIVERPRINT  
70210 PAPER FORMS ETC  
70215 LETTERHEAD AND ENVELOPE  
70220 PRINT CENTRAL RESALE SUPPLIES  
70305 OFFICE EQUIPMENT  
70310 OFFICE FURNITURE  
70505 OFFICE ACCESSORIES  
70510 BOOK PERIODICAL PICTURE  
70515 DRAFTING SUPPLIES  
70520 TRAINING AND INSTRUCTIONAL MAT  
70525 OFFICE SUPPLIES CONTRACT  
70530 GEN OFFICE SUPPLIES  
70535 NEWSPAPERS  
70540 SUBSCRIPTIONS  
70545 PHOTO SUPPLIES AND VIDEO TAPE  
71105 MOTOR FUEL  
71110 MOTOR FUEL CONTRACT  
71205 ELECTRICITY  
71210 NATURAL GAS  
71215 DISTRICT COOLING  
71220 DISTRICT HEATING  
71505 BUILDING REPAIR SUPPLIES  
71510 LUMBER FOR REPAIR OF BLDGS  
71515 CONCRETE CEMENT REPAIR BLDGS  
71520 GEN BLDG REPAIR MAINT SUPPLY  
71525 PLUMBING SUPPLIES  
71530 ELECTRICAL SUPPLIES  
71535 PAINTING SUPPLIES  
71540 JANITORIAL SUPPLIES

71605 STREET LIGHT MATERIALS  
71610 STREET BROOM AND FIBER  
71615 ASPHALT FOR STREETS  
71620 SALT FOR STREETS  
71625 CONTROLLER COMPONENTS  
71630 SIGNING MATERIALS  
71635 POST POLE BASE  
71640 ELECTRIC BOX FITTING HARDWARE  
71645 TRAFFIC MARKING MATERIALS  
71655 ST LIGHT SIGNAL ELECTRICAL  
71705 VEHICLE PARTS  
71710 VEHICLE ACCESSORIES  
71715 TIRES OR TUBES  
71720 OIL LUBRICANT  
71725 OIL  
71805 EQUIPMENT PART AND SUPPLIES  
72105 CLOTHING ALLOWANCE  
72110 SHOE ALLOWANCE  
72115 CLOTHING NON UNIFORM  
72120 ATHLETIC CLOTHING  
72140 TOOL ALLOWANCE  
72150 EO TECHNOLOGY REIM  
72220 LAW ENFORCEMENT SUPPLIES  
72225 CHEMICAL LABORATORY  
72230 DENTAL SUPPLIES  
72235 MEDICAL SUPPLIES  
72240 FIRE FIGHTING SUPPLIES  
72245 FIRE INVESTIGATION SUPPLIES  
72255 SAFETY SUPPLIES  
72305 SMALL TOOL  
72310 SURVEY SUPPLIES  
72315 FIELD EQUIPMENT  
72320 SHOP EQUIPMENT  
72325 GROUNDS EQUIPMENT  
72330 HARDWARE  
72340 FILTER PRESS SUPPLIES  
72405 ANIMALS  
72410 ANIMAL FOOD  
72515 ATHLETIC RECREATION  
72520 HORTICULTURE PLANT MATERIAL  
72525 FOOD SERVICE SUPPLIES  
72605 LIBRARY MATERIALS  
72610 LIBRARY PROCESSING SUPPLIES  
72705 BITUMEN  
72710 GLASS



72715 AGGREGATE SAND  
72720 CONCRETE READY MIX CEMENT  
72725 LUMBER  
72730 STEEL IRON PRODUCT  
72735 PIPE  
72740 BRICK BLOCK  
72745 CONCRETE PRODUCT  
72805 LAMPS FIXTURES AND COMPONENTS  
72820 WATER CHEMICALS  
72825 WATER INVENTORY  
72830 WATER CLOSING SUPPLIES  
72903 RECYCLING CONTAINERS  
72904 TRASH CONTAINERS  
72905 ADDL SPECIAL MATL SUPPLIES  
72910 OTHER MISCELLANEOUS SUPPLIES  
72915 EMPLOYEE RECOGNITION  
72920 REFRESHMENTS  
72925 DEPT HEAD REIMBURSEMENT  
72930 MATERIAL FOR RESALE  
72940 EQUIPMENT FOR RESALE  
73105 REHAB LOAN  
73115 LOAN AND GRANT SERVICE FEE  
73120 OUTSIDE LOAN  
73210 HOUSING EXTERIOR GRANT  
73215 PUBLIC SERVICE GRANT  
73220 PMT TO SUBCONTRACTOR GRANT  
73225 PMT TO SUBRECIPIENT  
73405 REAL ESTATE PURCHASES  
73410 APPRAISAL FOR ACQUISITION  
73415 ACQUISITION TITLE SERVICE  
73420 ACQUISITION MAINT COST  
73535 MAINTENANCE LABOR CONTRACT  
73540 MISC DISPOSITION COSTS  
73555 PMT TO SUBCONTRACTOR  
74105 CONTINGENCY  
74205 SETTLEMENTS  
74305 MISC NON OPERATING EXPENSE  
74310 CITY CONTR TO OUTSIDE AGENCY G  
74325 OTHER MISCELLANEOUS  
74330 REFUND  
74335 OTHER REFUND REIMBURSEMENT  
74355 PARAMEDIC TRANSFER TO FED  
76001 LAND  
76101 INFRASTRUCTURE  
76201 BUILDINGS AND STRUCTURES

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