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 <u>Financial Analysis Template (green tab)</u> 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

File ID Number:	RES PH 25-XXX	
Budget Affected:	CIB Budget Safety and Inspections	Capital
Total Amount of Transaction:	860,000	
Funding Source:	Transfer of Appropriations	
	Appropriation already included in budget?	Yes

Administrative Code 57.09 (3) b

11 <u>Charter Citation:</u> City Charter 10.07.4
12

1314 <u>Fiscal Analysis</u>

Amend the 2025 Animal Services Building Project financing and spending plans in the Department of Safety and Inspections capital maintenance project budget and contingency funding to address additional expenses, and to remove parking fund transfer funding.

- City Council, upon recommendation of the Mayor, approved (Res 25-313) the transfer of appropriation funds of \$5,731,475 in the Capital Improvement Budget to the 2025 Animal Services Building Project.

Currently, there is a need for additional funding to cover the purchase and installation of dog and cat kennels, furniture, and technology, as well as recently identified unexpected construction costs. To complete these additional items and provide a small continegcny requires additional funding totaling \$860,000. There is funding available from CIB and Capital Maintenance Contingency Accounts.

Detail Accounting Codes:

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

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

34 Spending Changes

35 (Action Accomplished) 36 I

6		Life to Date Activity Budge	et		CURRENT		AMENDED
7	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
8	CIB and Capital Main	tenance Contingency Acco	ounts				
9	C-FMSCAP	C219T05100000	76505	21 CITYWIDE LONG-TERM CAP MAIN: EQUIPTMENT	14,858	(14,858)	-
0	C-FMSCAP	C239T05300000	74105	23 CITYWIDE LONG-TERM CAP MAIN	658,942	(658,942)	-
1	C-FMSCAP	C249T14000000	76210	24 CAPITAL MAINTENANCE - CM CONTINGENCY	172,251	(172,251)	-
2	C-FMSCAP	C259T14000000	76210	2025 CITYWIDE LONG-TERM CAPITAL MAINTENANCE PROGRAM	172,251	(13,949)	158,302
3	Animal Services Build	ding Project Codes					-
4	C-FMSCAP	C258J00093009	76805	2025 ANIMAL SERVICES BUILDING: CAPITAL OUTLAY	5,731,475	860,000	6,591,475
5	C-FMSCAP	C239T05393009		GENERAL MAINTENANCE - DSI (Original Project Code, no changes)	268,525	-	268,525
6							
7							
8				TOTAL:	7,018,302	0	7,018,302

50 Financing Changes

51 (Action Accomplished)

01	(Action Accomplished	/					
52		Life to Date Activity Budget	t		CURRENT		AMENDED
53	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
54	54 CIB and Capital Maintenance Contingency Accounts						
55	C-FMSCAP	C219T05100000	56018	21 CITYWIDE LONG-TERM CAP MAIN: 2018 Bond Draw	(1,805)	1,805	-
56	C-FMSCAP	C219T05100000	56021	21 CITYWIDE LONG-TERM CAP MAIN: 2021 Bond Draw	(13,053)	13,053	-
57	C-FMSCAP	C239T05300000	56024	23 CITYWIDE LONG-TERM CAP MAIN: 2024 Bond Draw	(58,296)	58,296	-
58	C-FMSCAP	C239T05300000	56025	23 CITYWIDE LONG-TERM CAP MAIN: 2025 Bond Draw	(600,646)	600,646	-
59	C-FMSCAP	C249T14000000	56025	24 CAPITAL MAINTENANCE - CM CONTINGENCY: 2025 Bond Draw	(172,251)	172,251	-
60	C-FMSCAP	C259T14000000	56026	2025 CITYWIDE LONG-TERM CAPITAL MAINTENANCE PROGRAM	(172,251)	13,949	(158,302)
61	Animal Services Bui	Iding Project Codes					-
62	2. Replace Parking F	und Transfer and Add Cont	ingency Funds				
63	C-FMSCAP	C258J00093009	56025	2025 ANIMAL SERVICES BUILDING: 2025 Bond Draw	(5,431,475)	(860,000)	(6,291,475)
64	C-FMSCAP	C239T05393009		GENERAL MAINTENANCE - DSI (Original Project Code, no changes)	268,525	-	268,525
65							
66				TOTAL:	(6,181,252)	(0)	(6,181,252)
-				TO TAE.	(0,101,202)		(0)

Operating Budget Changes Procedures Guide

In order to:	Resolution, A.O., or Other Documentation Required?	Resolution/AO Action	Charter/Code Citation
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	C.C. 10.07.1
		- Amend spending and financing to recognize new revenue in the appropriate company and activity	
Accept a Grant			
a.) If no budget has previously been established for the grant	Award Letter and/or Grant Agreement	- Mayor certifies that there are available for appropriation total revenues in excess of those	C.C. 10.07.1
			Admin 41.03
	110411115	- Amend spending and financing to recognize	
		the grant in the appropriate company and activity	
b.) Previously established grant budget	Award Letter and/or Grant Agreement	- Accept the awarded grant funds	
	Resolution Accepting the Grant Funds (No public hearing needed)	- Include in the resolution that the grant funds were included in the current year's budget	
Transfer Appropriations within Departments:			
a.) Within the same Fund/Company	Administrative Order (A.O.)	- Mayor may transfer any unencumbered appropriation balances within a department	C.C. 10.07.4
		- Administrative order is prepared to execute the transfer	
b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between companies	C.C. 10.07.4
		- Amend spending and financing to recognize transfer	
	Recognize additional/unanticipated revenues (Ex. Outperforming revenues, outside donations, etc.) Accept a Grant a.) If no budget has previously been established for the grant b.) Previously established grant budget Transfer Appropriations within Departments: a.) Within the same Fund/Company	In order to: Recognize additional/unanticipated revenues (Ex. Outperforming revenues, outside donations, etc.) Budget Amendment Resolution and Public Hearing Accept a Grant a.) If no budget has previously been established for the grant Budget Amendment Resolution and Public Hearing b.) Previously established grant budget Award Letter and/or Grant Agreement Resolution Accepting the Grant Funds (No public hearing needed) Transfer Appropriations within Departments: a.) Within the same Fund/Company Administrative Order (A.O.)	Recognize additional/unanticipated revenues (Ex. Outperforming revenues, outside donations, etc.) Budget Amendment Resolution and Public Hearing - Mayor certifies that there are available for appropriation to activity - Amend spending and financing to recognize new revenue in the budget - Amend spending and financing to recognize new revenue in the appropriate company and activity - Amend spending and financing to recognize new revenue in the appropriate company and activity - Amend spending and financing to recognize new revenue in the appropriate company and activity - Amend spending and financing to recognize the grant in the budget - Amend spending and financing to recognize the grant in the properties 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 - Amend spending and financing to recognize the grant funds - Accept the awarded grant funds - Include in the resolution that the grant funds were included in the current year's budget - Administrative Order (A.O.) - Mayor may transfer any unencumbered appropriation balances within a department - Administrative order is prepared to execute the transfer - Administrative order is prepared to execute the transfer - Administrative order is prepared to execute the transfer - Administrative order is prepared to execute the transfer - Amend spending and financing to recognize - Amend spe

Operating Budget Changes Procedures Guide

	In order to:	Resolution, A.O., or Other Documentation Required?	Resolution/AO Action	Charter/Code Citation
4.)	Transfer Appropriations between Departments			
T.)	a.) Within the same Fund/Company	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments	C.C. 10.07.4
			- Amend spending and financing to recognize transfer	
	b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments	C.C. 10.07.4
			- Amend spending and financing to recognize transfer	
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 reappropriated 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,	- Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the	C.C. 10.07.2
		property, or the public peace or welfare that requires immediate council action", C.C. 6.06 Emergency Ordinances	council	C.C. 6.06
		Budget Amendment Resolution		
7.)	Reduction of Appropriations	Report by the Mayor of the estimated amount of the deficit	- Resolution or other actions deemed necessary by Council to prevent or minimize any deficit	C.C. 10.07.3
		Recommendation by the Mayor to the City Council of steps to be taken		

Capital Project and Budget Changes Procedures Guide

	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 spendin 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.)	Adding new spending authority to an existing project (without changing	g the scope of the project)		
	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

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) A.O.s require periodic review by CIB Committee Transfers between departments require a resolution (completed by departments; verified and approved by OFS)	 Reduce amount in appropriate contingency fund Amend project spending and financing to recognize use of contingency funding 	Administrative Code 57.09 (3) a City Charter 10.07.4
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 Mayor recommends via resolution Public hearing	 Reduce amount in appropriate contingency fund ("unallocated reserve account") Amend project spending and financing to recognize use of contingency funding 	Administrative Code 57.09 (3) b City Charter 10.07.4

Capital Project and Budget Changes Procedures Guide

	In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action	Charter/Code Citation
	Add a new project			
5.)	OR			
	Expand the scope of an existing project			
	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
	b.) Financing source is contingency	All proposed uses of Contingency funds must first be reviewed by OFS CIB Committee review and recommendation Mayor recommends via resolution Public hearing	 Transfer dollars from contingency to new project Amend spending and financing to recognize transfer 	Administrative Code 57.09 (1) City Charter 10.07.4
6.)	Declare a project abandoned	Council resolution	 - Identify project as abandoned -Transfer appropriation for the abandoned project to a separate contingency fund ("unallocated reserve account") - 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	Declare an approved project abandoned or completed with excess balances (see process above) Add new project after capital improvement budget is adopted (see process above)	- Can accomplish both steps in one resolution	

(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

Departments

Affected Budgets

Operating Budget

CIB Budget

Already Appropriated? General vs. Special Fund **Funding Source** (Choose CIB or Operating) (Choose General, Special or Capital) (Select Funding Source) (Yes or No?) Transfer of Appropriations Yes General Fund Both Operating and CIB Budgets Grant No Special Fund Donation Capital Multiple Multiple Funds Other

Company

3

5

8

9

(Choose Company)

- 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
- 52110 SEWER CONNECTION REPAIR CHARGE
- 52115 SANITARY SEWER BILL
- 52125 SEWER SERVICE BASE FEE
- 52310 WATER SERVICE BASE FEE

SURCHARGE

- **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 INSPIEE 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