

## City of Saint Paul Financial Analysis Template Instructions

### Purpose of the Fiscal Analysis Template:

- Provide summary information of the fiscal impact of financial resolutions that come before the Mayor and City Council
- Provide accurate accounting information (codes, and amounts) so that budget amendments can be reflected in the Infor system.
- Resolutions and administrative orders without this information will not be approved by OFS, and will be returned to the resolution drafter.

### Financial Analysis Template

- Provide the requested information in the [Financial Analysis Template \(green tab\)](#) of this file. Pop-up windows will appear throughout the file to provide more details on what information is required.
- Complete the **top section** (line #s 1-27) of the Financial Analysis Template for any finance related resolutions, including:
  - Grants: applying for, accepting, and budgeting
  - Donations: soliciting, accepting, and budgeting
  - Budget amendments: both resolutions and administrative orders
  - All other resolutions with a financial impact
- Required fields are marked with red font or borders.
- **General Ledger (GL) - Annual Budget**
  - Complete the **General Ledger** section for all changes to the annual budget
  - Provide accurate **GL account codes**: Company, Accounting Unit (fund-department-cost center), Account
  - If you need help with GL codes, check the Chart of Accounts crosswalk on the intranet or contact Lori Lee x68822
  - This section is required for all changes to the budget via budget amendment or administrative order
- **Activity Ledger (AC) - Life to Date Activity Budget**
  - Complete the **Activity Ledger** section in addition to the GL section for changes to the following budgets:
    - Grants
    - Capital and Capital Bond Proceeds
    - STAR
    - TIF
    - HRA
  - Provide accurate **AC account codes**: Activity Group, Activity, Account Category
  - If you need help with AC codes, check the Chart of Accounts crosswalk on the intranet or contact Patty Germain x68807

### Budget Reference Tabs

- The [Operating Budget Reference](#) and [CIB Budget Reference](#) pages (blue tabs) contain guidance on what kind of Mayoral and/or Council action is required for budget changes to the operating and capital budgets. Charter and administrative code citations for various financial resolutions are also provided.
- If you have questions about what is required to accomplish a particular financial action, please contact your budget analyst.

**City of Saint Paul Financial Analysis**

1	<u>File ID Number:</u>	AO 26-43	
2			
3	<u>Budget Affected:</u>	Operating Budget PED	Special Fund
4			
5	<u>Total Amount of Transaction:</u>	-	
6			
7	<u>Funding Source:</u>	Grant	
8			
9		Appropriation already included in budget?	Yes
10			
11	<u>Charter Citation:</u>	10.7.4	
12			

**Fiscal Analysis**

Amending CDBG Project Budgets: To allocate \$41,961 of funding for 1133 Rice Street (Kwe Ka Baung Grocery LLC)

**Detail Accounting Codes:**

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

**Spending Changes**

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

**Financing Changes**

GL Annual Budget					CURRENT BUDGET	CHANGES	AMENDED BUDGET
Company	Fund-Dept-Cost Center	Account	Description				
1	28251820	43001	CDBG			-	-
TOTAL:					-	-	-

**ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET**

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

**Spending Changes**

Amending CDBG Project Budgets: To allocate \$41,961 of funding for 1133 Rice Street (Kwe Ka Baung Grocery LLC)

Life to Date Activity Budget					CURRENT BUDGET	CHANGES	AMENDED BUDGET
Activity Group	Activity	Account Category	Description				
G-HUD	G51259760103025	73225	2597 NENO/D6 BUS INV		100,000.00	(41,961.00)	58,039.00
G-HUD	G51263560103025	73225	2635 1133 RICE ST (KWE KA BAUNG)		-	41,961.00	41,961.00
TOTAL:					<b>\$100,000.00</b>	<b>\$0.00</b>	<b>\$100,000.00</b>

**Financing Changes**

Amending CDBG Project Budgets: To allocate \$41,961 of funding for 1133 Rice Street (Kwe Ka Baung Grocery LLC)

Life to Date Activity Budget					CURRENT BUDGET	CHANGES	AMENDED BUDGET
Activity Group	Activity	Account Category	Description				
G-HUD	G51259760103025	43015	2597 NENO/D6 BUS INV		(100,000.00)	41,961.00	(58,039.00)
G-HUD	G51263560103025	43015	2635 1133 RICE ST (KWE KA BAUNG)		-	(41,961.00)	(41,961.00)
TOTAL:					<b>(100,000.00)</b>	<b>-</b>	<b>(100,000.00)</b>

## Operating Budget Changes Procedures Guide

2/14/2014

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

## Operating Budget Changes Procedures Guide

2/14/2014

In order to:	Resolution, A.O., or Other Documentation Required?	Resolution/AO Action	Charter/Code Citation
<b>4.) Transfer Appropriations between Departments</b>			
a.) Within the same Fund/Company	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments  - Amend spending and financing to recognize transfer	C.C. 10.07.4
b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments  - Amend spending and financing to recognize transfer	C.C. 10.07.4
<b>5.) Allow appropriations to lapse (non-capital improvement dollars)</b>	None	- No action required.	C.C. 10.08
For Lapse of appropriations - Capital improvements see City Charter 10.09.		-All non-encumbered appropriations will fall to fund balance at the end of the fiscal year.	
For guidance on budget change procedures for accomplished or abandoned projects, see the CIB Project and Budget Changes Procedures Guide, numbers 1, 2, and 6.		- All encumbered appropriations will be re-appropriated in the following fiscal year's budget for the same purposes	
<b>6.) Enact Emergency Appropriation</b>	Emergency is defined as "a sudden or unforeseen situation affecting life, health, property, or the public peace or welfare that requires immediate council action", C.C. 6.06 Emergency Ordinances  Budget Amendment Resolution	- Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the council	C.C. 10.07.2  C.C. 6.06
<b>7.) Reduction of Appropriations</b>	Report by the Mayor of the estimated amount of the deficit  Recommendation by the Mayor to the City Council of steps to be taken	- Resolution or other actions deemed necessary by Council to prevent or minimize any deficit	C.C. 10.07.3

**Capital Project and Budget Changes Procedures Guide**

2/14/2014

In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action	Charter/Code Citation
1.) Close a completed project with excess balances	Administrative Order (completed by OFS) Periodic review by the CIB Committee	- Amend project financing and spending - Transfer excess appropriation to contingency when applicable	Administrative Code 57.09 (2) City Charter 10.09 - Accomplished projects
2.) Close a completed project with no excess balances, but excess spending authority	Administrative Order (completed by OFS) Periodic review by the CIB Committee	- Amend project financing and spending	City Charter 10.09 - Accomplished projects
3.) Close a completed project with no excess balances and no excess spending authority	None	- Contact OFS with project budget codes to have the project inactivated in the finance system	N/A
4.) <u>Adding new spending authority to an existing project (without changing the scope of the project)</u>			
a.) Financing source is new money	CIB Committee review and recommendation Mayor recommends via resolution Compliance with City Comprehensive Plan Public hearing	- Amend project financing and spending to recognize new revenue	Administrative Code 57.09 (1) City Charter 10.07.1

**Capital Project and Budget Changes Procedures Guide**

2/14/2014

In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action	Charter/Code Citation
b.) Financing source is contingency (less than \$25,000)	All proposed uses of Contingency funds must first be reviewed by OFS		
	Transfers within a department require an Administrative Order (completed by departments; verified and approved by OFS)	- Reduce amount in appropriate contingency fund	Administrative Code 57.09 (3) a
	A.O.s require periodic review by CIB Committee	- Amend project spending and financing to recognize use of contingency funding	City Charter 10.07.4
	Transfers between departments require a resolution (completed by departments; verified and approved by OFS)		
c.) Financing source is contingency (more than \$25,000)	All proposed uses of Contingency funds must first be reviewed by OFS		
	CIB Committee review and recommendation	- Reduce amount in appropriate contingency fund (" <i>unallocated reserve account</i> ")	Administrative Code 57.09 (3) b
	Mayor recommends via resolution	- Amend project spending and financing to recognize use of contingency funding	City Charter 10.07.4
	Public hearing		

## Capital Project and Budget Changes Procedures Guide

2/14/2014

In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action	Charter/Code Citation
<u>Add a new project</u>			
5.) OR			
<u>Expand the scope of an existing project</u>			
	CIB Committee review and recommendation		
a.) Financing source is new money	Mayor recommends via resolution	- Amend project financing and spending to recognize new revenue	Administrative Code 57.09 (1)
	Compliance with City Comprehensive Plan		City Charter 10.07.1
	Public hearing		
	All proposed uses of Contingency funds must first be reviewed by OFS		
b.) Financing source is contingency	CIB Committee review and recommendation	- Transfer dollars from contingency to new project	Administrative Code 57.09 (1)
	Mayor recommends via resolution	- Amend spending and financing to recognize transfer	City Charter 10.07.4
	Public hearing		
6.) Declare a project abandoned	Council resolution	- Identify project as abandoned -Transfer appropriation for the abandoned project to a separate contingency fund (" <i>unallocated reserve account</i> ") - 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					

GeneralLed,AccountDescription

10001 GENERAL ACCOUNT  
10002 INTEREST BEARING  
10003 AP VENDOR PAYMENTS  
10004 PAYROLL ACCOUNT  
10005 INTERNET  
10006 MERCHANT CARD  
10008 TRANS MEDIC  
10010 AMERICORPS VISTA  
10011 WATER CREDIT CARD  
10013 SUNRISE BANK  
10014 WESTERN BANK  
10015 BREMER BANK  
10016 BMO BANK 202-267-1  
10017 BMO BANK 203-931-1  
10018 US BANK INVESTMENT SWEEP  
10060 CASH VARIANCE  
10061 CASH TRANSFER CLEARING  
10062 CB PAYMENT CLEARING  
10065 CHANGE IN FAIR VALUE POOLED INVEST  
10070 FUND RECEIVABLE CASH DEFICIT  
10075 FUND PAYABLE CASH DEFICIT  
10080 INTRA COMPANY CASH  
10090 INTER ENTITY PAYABLE AND RECEIVABLE  
10091 INTER COMPANY CASH CITY  
10093 INTER COMPANY CASH LIBRARY  
10095 INTER COMPANY CASH HRA  
10098 INTER COMPANY CASH SPRWS  
10099 INTER COMPANY CASH RCVA  
10205 CASH WITH TRUSTEES  
10210 CASH WITH FISCAL AGENTS  
10215 SHORT TERM INVESTMENT TRUSTEE  
10220 CHG FAIR VALUE CASH EQ TRUSTEE  
10225 CHG FAIR VALUE INVEST TRUSTEE  
10305 DEPARTMENTAL CASH  
10310 CHANGE FUND  
10315 PETTY CASH ON HAND  
10401 Fund Cash  
10505 INVESTMENTS  
10510 INTERNAL INVESTMENTS  
10511 NUVEEN ASSET MGMT  
10512 GALLIARD  
10513 RBC  
10514 NORTHSHORE  
10515 INVEST REV BOND OPER MAINT

10520 INVEST REVENUE NOTES  
10525 CHG FAIR VALUE NONPOOLED  
11005 RESTR GO BOND DEBT SERVICE  
11010 RESTR REV BOND DEBT SERVICE  
11015 RESTR OTHER DEBT SERVICE  
11020 RESTR REV BOND CONSTRUCTION  
11030 RESTR REV BOND OPER MAINT  
11040 RESTR REV BOND RESERVE  
11050 RESTR GRANTS AND OTHER CONTRIB  
11055 RESTR OPS AND MAINTENANCE  
11060 REST BUDGET AND RATE STABILIZE  
11090 CHG FAIR VALUE CURR RESTRICTED  
11105 RESTR REV BOND W TRUSTEE  
11110 RESTR REV BOND CONST TRUSTEE  
11120 RESTR REV BOND OPER W TRUSTEE  
11190 CHG FAIR VALUE RESTR W TRUSTEE  
12005 PROPERTY TAX RECEIVABLE CURR  
12010 PROPERTY TAX 1ST YR DELINQUENT  
12020 PROPERTY TAX 2ND YR DELINQUENT  
12030 PROPERTY TAX 3RD YR DELINQUENT  
12040 PROPERTY TAX 4TH YR DELINQUENT  
12050 PROPERTY TAX 5TH YR AND PRIOR  
12055 PROPERTY TAX 6TH YR AND PRIOR  
12060 ALLOW UNCOLLECT PROPERTY TAX  
12105 ACCOUNTS RECEIVABLE INVOICES  
12106 AR TO FUND  
12110 ACCOUNTS RECEIVABLE OTHER  
12120 ACCOUNTS RECEIVABLE UNBILLED  
12125 RECEIVED NOT APPLIED  
12130 AR CONVERSION  
12140 MISCELLANEOUS REVENUE RECEIVE  
12160 DUE FROM XCEL ENERGY  
12170 ALLOW FOR UNCOLLECTIBLE AR  
12205 ASSESSMENT RECEIVABLE CURRENT  
12210 ASSESSMENT 1ST YEAR DELINQUENT  
12220 ASSESSMENT 2ND YEAR DELINQUENT  
12230 ASSESSMENT 3RD YEAR DELINQUENT  
12240 ASSESSMENT 4TH YEAR DELINQUENT  
12250 ASSESSMENT 5TH YEAR DELINQUENT  
12255 ASSESSMENT 6TH YEAR DELINQUENT  
12260 DEFERRED ASSESSMENT RECEIVABLE  
12270 ASSESSMENT TAX FORFEIT PROP  
12280 ASSESSMENT TAX EXEMPT PROPERTY  
12290 ASSESSMENT DAKOTA CO  
12299 ASSESSMENT DUE FR COUNTY

12505 LOAN RECEIVABLE CURRENT  
12510 DEFERRED LOAN RECEIVABLE  
12560 LEASE RECEIVABLE  
12590 ALLOWANCE UNCOLLECTIBLE LOAN  
12705 ACCRUED INTEREST INVESTMENT  
12710 ACCRUED INTEREST NOTE  
12720 ACCRUED INTEREST LOAN  
12730 OTHER ACCRUED INTEREST  
12740 ALLOWANCE INTEREST NOTE  
12750 ALLOWANCE INTEREST LOAN  
12805 DUE FROM FEDERAL GOVERNMENT  
12806 DUE FROM FED GOVT FUND  
12809 DUE FROM FEDERAL UNBILLED  
12810 DUE FROM STATE GOVERNMENT  
12811 DUE FROM STATE FUND  
12819 DUE FROM STATE UNBILLED  
12820 DUE FROM COUNTY GOVERNMENT  
12821 DUE FROM COUNTY FUND  
12825 DUE FR COUNTY UNBILLED  
12890 DUE FROM OTHER GOVERNMENT  
12891 DUE FROM OTHER GOVT FUND  
12895 DUE FR OTHER GOVT UNBILLED  
12905 DUE FROM COMPONENT UNIT  
12910 DUE FROM PRIMARY GOVERNMENT  
12920 INTERFUND POOL CASH OVERDRAFT  
12930 DUE FROM OTHER FUND  
12935 INTERNAL BILL RECEIVABLE  
12990 GOVERNMENTAL INTERNAL BALANCE  
12995 BUSINESS TYPE INTERNAL BALANCE  
14005 MATERIALS SUPPLIES INVENTORY  
14010 RESALE MATERIALS INVENTORY  
14015 GARAGE INVENTORY  
14020 IMPOUNDED CARS INVENTORY  
14030 LAND HELD FOR RESALE  
14040 CHEMICAL INVENTORY  
14190 INVENTORY COST VARIANCE SUSP  
14191 MATCHED NOT RECEIVED  
14192 RETURNS SUSP INSPEC HOLD  
14605 PREPAID INSURANCE  
14610 PREPAID RENT  
14620 PREPAID OTHER  
15005 RESTRICTED CASH REV BND FUTURE  
15010 RESTRICTED INV REV BOND FUTURE  
15020 RESTRICTED INVESTMENT-REVENUE  
15030 RES TRUSTEE CASH REV BD FUTURE

15040 CHG FAIR VALUE NONCURR REST  
16005 ADVANCE TO GENERAL FUND  
16010 ADVANCE TO SPECIAL REV FUND  
16020 ADVANCE TO DEBT SERVICE FUND  
16030 ADVANCE TO CAPITAL PROJ FUND  
16040 ADVANCE TO ENTERPRISE FUND  
16050 ADVANCE TO INTERNAL SVC FUND  
16060 ADVANCE TO COMPONENT UNIT  
16105 LONG TERM LOAN RECEIVABLE  
16110 ALLOW LONG TERM LOAN RECEIVE  
16120 DEFERRED CHARGES  
16130 ADVANCE TO OTHER GOV  
16205 ACCRUED INTEREST LOANS NONCURR  
17005 LAND  
17105 INFRASTRUCTURE  
17110 ACCUM DEPR INFRASTRUCTURE  
17205 BUILDINGS AND STRUCTURES  
17210 ACCUM DEPR BUILDING STRUCTURE  
17305 IMPROVEMENTS OTHER THAN BLDG  
17310 ACCUM DEPR IMPROVE NOT BLDG  
17505 EQUIPMENT  
17510 ACCUM DEPRECIATION EQUIPMENT  
17705 INTANGIBLE  
17710 ACCUM DEPRECIATION INTANGIBLE  
17905 CONSTRUCTION IN PROGRESS  
19005 DEFERRED OUTFLOW PENSION  
19010 DEFERRED OUTFLOW OPEB  
19015 DEFERRED OUTFLOW DEFERRED CHARGE ON DEBT REFUNDING  
19020 UNREALIZED LOSS ON DERIVATIVES  
19025 DEFERRED CHARGES FROM REFUNDIN  
19030 DEFERRED PENSION CONTRIBUTIONS  
19050 DEFERRED PENSION CHANGES IN PR  
20005 ACCRUED SALARIES  
20010 ACCRUED AUTO ALLOWANCE  
20020 EMPLOYEE INSURANCE  
20021 EMPLOYEE PENSION WH  
20022 BLDG TRADES VACATION  
20023 FSA MEDICAL DAYCARE  
20024 FSA PARKING  
20025 DEFERRED COMP  
20026 PEHP EMPLOYER PAID  
20030 COMPENSATED ABSENCES CURRENT  
20040 GARNISHMENTS  
20050 CHARITABLE CONTRIBUTIONS  
20055 UNION DEDUCTIONS

20059 VOLUNTARY DEDUCTIONS  
20060 ACH RETURNS  
20090 ACCRUED SALARIES OTHER  
20105 ACCOUNTS PAYABLE  
20106 AP to FUND  
20110 ACCOUNTS PAYABLE OTHER  
20130 REFUNDABLE DEPOSITS  
20140 ESCROW PAYABLE  
20195 STALE DATED CHECKS  
20196 ESCHEATED CHECKS  
20205 CONTRACT AND AWARD PAYABLE  
20210 RETAINAGE ACCRUAL  
20310 DUE TO OTHER FUNDS  
20405 DUE TO COMPONENT UNIT  
20410 DUE TO PRIMARY GOVERNMENT  
20730 CLAIMS JUDGEMENTS CURRENT  
21005 DUE TO FEDERAL GOVERNMENT  
21006 DUE TO FED at Fund  
21010 DUE TO FEDERAL FICA TAX  
21105 DUE TO STATE GOVERNMENT  
21106 DUE TO STATE by Fund  
21110 DUE TO STATE EMPLOYEE WITHHOLD  
21120 DUE TO STATE SALES TAX STATE  
21130 DUE TO STATE SALES TAX LOCAL-STP  
21135 DUE TO STATE SALES TAX LOCAL-WSP  
21140 DUE TO STATE SALES TAX TRANSIT  
21141 DUE TO STATE RC VEHICLE TRAN TAX  
21142 DUE TO STATE RAMSEY CTY SALES TRANSIT TAX  
21143 DUE TO STATE DAKOTA CTY SALES TRANSIT TAX  
21144 DUE TO STATE WASHINGTON CTY SALES TRANSIT TAX  
21155 DUE TO STATE SALES TAX STATE AP  
21160 DUE TO STATE USE TAX  
21165 DUE TO STATE SPEC FUEL TAX  
21170 DUE TO STATE WATER SVC CONNECT  
21180 DUE TO STATE PLUMB PERMIT SUR  
21199 DUE TO DEPTS USE TAX  
21205 DUE TO COUNTY GOVERNMENT  
21206 DUE TO COUNTY at Fund  
21210 DUE TO OTHER GOVERNMENT  
21211 DUE TO OTH GOVT at Fund  
22010 REFUNDABLE DEPOSIT  
22020 ESCROW FOR REHABILITATION  
22095 DEFERRED REVENUE OTHER  
22205 UNEARNED REVENUE  
22210 GIFT CARD LIABILITY

23005 GO BOND CURRENT  
23105 REVENUE BOND CURRENT  
23205 REVENUE NOTE CURRENT  
23210 HRA REVENUE NOTES CURRENT  
23305 CAPITAL LEASE PURCHASE CURRENT  
23320 MORTGAGE CURRENT  
23390 OTHER DEBT PAYABLE CURRENT  
23405 ACCRUED GO BOND INTEREST CURRE  
23410 ACCRUED REVENUE BOND INTEREST  
23420 ACCRUED REVENUE NOTE INTEREST  
23430 ACCRUED CAPITAL LEASE INTEREST  
23440 ACCRUED OTHER INTEREST CURRENT  
25005 ACCT PAY W RESTRICTED ASSETS  
25105 GO BOND CURR RESTRICTED ASSETS  
25110 REV BOND CURR RESTRICTED ASSET  
25115 LMTD BOND CURR RSTRCTD ASSET  
25205 GO BOND INT RESTRICTED  
25210 REVENUE BOND INT RESTRICTED  
25220 REVENUE NOTE INT RESTRICTED  
25230 CAPITAL LEASE INT RESTRICTED  
25240 OTHER INTEREST RESTRICTED  
26005 GO BOND NONCURRENT  
26010 UNAMT PREM GO BOND NONCURRENT  
26020 UNAMT DISC GO BOND NONCURRENT  
26105 REVENUE BOND NONCURRENT  
26110 UNAMT PREM REV BOND NONCURRENT  
26130 UNAMT DISC REV BOND NONCURRENT  
26140 DEFERRED AMT ON REFUNDING BOND  
26190 ESCROW FOR REHABILITATION  
26205 REVENUE NOTE NONCURRENT  
26210 HRA REVENUE NOTE NONCURRENT  
26305 LIMITED TAX BOND NONCURRENT  
26405 CAPITAL LEASE NONCURRENT  
26410 UNAMORT PREM CAPITAL LEASE  
26415 UNAMORT DISC CAPITAL LEASE  
26420 MORTGAGE NONCURRENT  
26425 LOAN NONCURRENT  
26430 ADVANCE FROM OTHER GOV  
27005 ADVANCE FROM GENERAL FUND  
27010 ADVANCE FROM SPEC REV FUND  
27020 ADVANCE FROM DEBT SVC FUND  
27030 ADVANCE FROM CAPITAL PROJ FUND  
27040 ADVANCE FROM ENTERPRISE FUND  
27060 ADVANCE FROM INTERNAL SVC FUND  
28005 VACATION AND COMP NONCURRENT

28010 SEVERANCE PAY NONCURRENT  
28020 OPEB NONCURRENT  
28030 NET PENSION LIABILITY  
28105 CLAIM AND JUDGMENT NONCURRENT  
28205 OTHER LONG TERM LIAB NONCURREN  
28210 POLLUTION REMEDIATION OBLIGATN  
29005 DEFERRED INFLOWS PENSION  
29010 DEFERRED INFLOWS OPEB  
29015 DEFERRED INFLOWS DEFERRED CHAR  
29020 DEFERRED INFLOWS ACCRUED INTEREST RECEIVABLE  
29025 DEFERRED INFLOWS PROPERTY TAX RECEIVABLE  
29030 DEFERRED INFLOWS PROPERTY TAX INCREMENTS RECEIVABLE  
29035 DEFERRED INFLOWS ACCOUNT RECEIVABLE  
29040 DEFERRED INFLOWS ASSESSMENTS RECEIVABLE  
29045 DEFERRED INFLOWS OPERATING GRANT  
29050 DEFERRED INFLOWS CAPITAL GRANT  
29055 DEFERRED INFLOWS NOTES AND LOAN RECEIVABLE  
29060 DEFERRED INFLOWS LAND HELD FOR RESALE  
29065 DEFERRED INFLOWS LEASES RECEIVABLE  
31005 NONSPEND PERMANENT FUND PRIN  
31010 NONSPEND IMPREST FUND  
31015 NONSPEND ADVANCE TO OTHER FUND  
31020 NONSPEND LONG TERM RECEIVABLE  
31025 NONSPEND INVENTORY  
32005 RESTRICTED FOR GENERAL GOVT  
32105 RESTR PUBLIC SAFETY EMER MGMT  
32110 RESTR PUBLIC SAFETY FIRE  
32120 RESTR PUBLIC SAFETY POLICE  
32130 RESTR PS SAFETY INSPECT  
32205 RESTR HIGHWAYS PUBLIC WORKS  
32305 RESTR SANITATION PUBLIC WORKS  
32405 RESTR CULTURE AND REC LIBRARY  
32410 RESTR CULTURE AND REC PARKS  
32505 RESTR ECONOMIC DEV CITY  
32510 RESTR ECONOMIC DEV HRA  
32605 RESTR DEBT SERVICE GO BONDS  
32615 RESTR DEBT SERVICE REV BONDS  
32620 RESTR DEBT SERVICE REV NOTES  
32625 RESTR DEBT SERVICE CAPITAL LEA  
32645 RESTR DEBT SERVICE OTHER  
32705 RESTR FOR PERM ACT EXPENDABLE  
32710 RESTR FOR PERM ACT NONEXPEND  
32805 RESTR CAPITAL ACQ LAND  
32810 RESTR CAPITAL ACQ BLDG STRUCT  
32820 RESTR CAPITAL ACQ EQUIPMENT

32905 RESTR CONSTRUCT GENGOVT  
32915 RESTR CONSTRUCT FIRE  
32925 RESTR CONSTRUCT POLICE  
32935 RESTR CONSTRUCT SAFETY INSPECT  
32945 RESTR CONSTR PW HWY STREET  
32955 RESTR CONSTR PW SANITATION  
32965 RESTR CONSTRUCT LIBRARY  
32975 RESTR CONSTRUCT PARKS AND REC  
32985 RESTR CONSTRUCT PLAN ECON DEV  
32995 RESTR CONSTRUCT HRA  
33005 COMMITTED GENERAL GOVERNMENT  
33010 COMMITTED PUBLIC SAFETY  
33020 COMMITTED HIGHWAYS AND STREETS  
33025 COMMITTED SANITATION  
33030 COMMITTED CULTURE AND REC  
33040 COMMITTED HOUSING ECON DEV  
34005 ASSIGNED FOR GENERAL GOVERNMENT  
34010 ASSIGNED FOR PUBLIC SAFETY  
34015 ASSIGNED FOR FLEET EQUIPMENT  
34020 ASSIGNED FOR HIGHWAYS STREETS  
34025 ASSIGNED FOR SANITATION  
34030 ASSIGNED FOR CULTURE AND REC  
34040 ASSIGNED FOR HOUSING ECON DEV  
35005 UNASSIGNED FUND BALANCE  
36005 INVEST IN CAPITAL NET OF DEBT  
37005 RESTRICTED FOR EMERGENCY MGMT  
37010 RESTRICTED FOR FIRE  
37020 RESTRICTED FOR POLICE  
37030 RESTRICTED FOR SAFETY INSPECT  
37105 RESTRICTED FOR HIGHWAYS AND ST  
37110 CONTRIBUTED AID TO CONSTRUCT  
37205 RESTRICTED FOR REV BOND OPERAT  
37305 RESTRICTED FOR PARKS AND REC  
37310 RESTRICTED FOR LIBRARY AGENCY  
37405 RESTRICTED FOR ECONOMIC DEV  
37505 RESTRICTED FOR BUDGET AND RATE  
37510 RESTRICTED FOR DEBT SERVICE  
37520 RESTRICTED PER LEGISLATURE  
37605 RESTRICTED FOR EXPENDABLE  
37610 RESTRICTED FOR NON EXPENDABLE  
37730 RESTR REV BOND OPER MAINT  
37830 RESTRICTED FOR GRANTORS  
37905 UNRESTRICTED NET ASSETS  
37910 PRIOR PERIOD ADJUSTMENT  
39810 RETAINED EARNINGS

39880 COMMITMENT  
39999 ERROR SUSPENCE  
40001 PROPERTY TAXES  
40005 CURRENT PROPERTY TAX  
40010 FISCAL DISPARITIES  
40105 CURRENT TAX INCREMENT  
40110 CURRENT EXCESS TAX INCREMENT  
40115 TAX INCREMENT SHORTFALL  
40201 PROP TAX 1ST YEAR DELINQUENT  
40202 PROP TAX 2ND YR DELINQUENT  
40203 PROP TAX 3RD YR DELINQUENT  
40204 PROP TAX 4TH YEAR DELINQUENT  
40205 PROP TAX 5TH YEAR DELINQUENT  
40206 PROP TAX 6TH YR AND PRIOR  
40301 TAX INCR 1ST YR DELINQUENT  
40302 TAX INCR 2ND YR DELINQUENT  
40303 TAX INCR 3RD YR DELINQUENT  
40304 TAX INCR 4TH YR DELINQUENT  
40305 TAX INCR 5TH YR DELINQUENT  
40306 TAX INCR 6TH YR AND PRIOR  
40310 DELINQUENT EXCESS TAX INCREMEN  
40405 PROPERTY TAX PENALTY  
40410 PROPERTY TAX INTEREST  
40601 CITY SALES AND USE TAX  
40605 CITY SALES TAX  
40610 RELEASED CITY SALES TAX  
40705 HOTEL MOTEL TAX  
40710 GAMBLING TAX  
40720 CONTAMINATION TAX  
40805 XCEL ENERGY ELECTRIC  
40810 XCEL ENERGY GAS  
40820 DISTRICT ENERGY  
40830 DISTRICT ENERGY DEFERRED  
40840 DE EMPIRE BUILDER  
40850 DISTRICT COOLING  
40860 ENERGY PARK  
40870 CABLE TV  
40880 BUS SHELTER FRANCHISE FEE  
42105 BUSINESS LICENSE  
42205 TRADE OCCUPATION LICENSE  
42210 TRUTH IN HOUSING EVALUATOR  
42220 ANIMAL LICENSE  
42230 FIRE LICENSE  
42240 LAWN FERTILIZE PESTICIDE APPL  
42250 TAXICAB INSPECTION

42505 BUILDING PERMIT  
42510 FIRE PUMP PERMIT  
42520 FIRE EXTINGUISHING SYSTEMS PER  
42530 SPRINKLER HEAD PERMIT  
42540 STANDPIPE PERMIT  
42550 TANK PERMIT  
42560 POLICE ALARM PERMIT  
42570 SEWER HOUSE CONNECTIONS  
42605 CEMENT SIDEWALK  
42610 VACATION STREET AND ALLEY  
42620 USE OF STREET TEMPORARY  
42625 USE OF STREET PERMANENT  
42630 USE OF STREET VARIOUS LOCATION  
42640 NEWSRACK PERMIT  
42650 PAYMENT IN LIEU OF PERMIT FEE  
43001 FEDERAL DIRECT GRANTS  
43005 DEPT OF COMMERCE  
43010 DEPT HOUSING URBAN DEVELOPMENT  
43015 COMMUNITY DEVELOP BLOCK GRANT  
43020 DEPT OF JUSTICE  
43025 DEPT OF TRANSPORTATION  
43030 DEPT OF TREASURY  
43035 INSTITUTE MUSEUM LIBRARY SVCS  
43040 SOLID WASTE AND EMERGENCY RESP  
43045 DEPT OF ENERGY  
43050 DEPT OF EDUCATION  
43055 ENVIRONMENTAL PROTECTION AGENC  
43060 CORP FOR NATL AND COMM SVC  
43065 DEPT OF HOMELAND SECURITY  
43070 OFFICE OF NATIONAL DRUG CONTROL  
43075 DEPT OF HEALTH AND HUMAN SERVICES  
43099 DIRECT FED GRANT HISTORY  
43101 FEDERAL GRANT STATE ADMIN  
43105 FEDERAL GRANT STATE ADMIN  
43110 HUD MN HOUSING FINANCE AGENCY  
43120 DOJ MN DEPT OF PUBLIC SAFETY  
43130 DOT MN DEPT OF PUBLIC SAFETY  
43135 HSEM MN DEPT OF PUBLIC SAFETY  
43140 FEMA MN DEPT OF PUBLIC SAFETY  
43150 DOL MN DEPT LABOR AND INDUSTRY  
43160 DOT MN DEPT OF TRANSPORTATION  
43199 LIB MN DEPT OF EDUCATION  
43201 FEDERAL GRANT OTHER ADMIN  
43205 FEDERAL GRANT OTHER ADMIN  
43210 DOT METROPOLITAN COUNCIL

43211 DOJ RAMSEY COUNTY  
43215 DOJ NATL PAL ASSOC  
43220 DOT RAMSEY COUNTY  
43225 LIB COLLEGE OF ST CATHERINE  
43230 HUD METROPOLITAN COUNCIL  
43245 DOE SEVENTHWAVE  
43305 BUILD AMERICA BOND INT CREDIT  
43310 PARAMEDIC FED SUBSIDY  
43401 STATE GRANTS  
43405 MN DEPT OF COMMERCE  
43410 MN DEPT EMPLOYMENT ECON DEV  
43415 MN DEPT OF HUMAN SERVICES  
43420 MN DEPT LABOR INDUSTRY OSHA  
43425 MN DEPT OF NATURAL RESOURCES  
43430 MN POLLUTION CONTROL AGENCY  
43435 MN DEPT OF PUBLIC SAFETY  
43440 MN HOUSING FINANCE AGENCY  
43445 MN DEPT OF TRANSPORTATION  
43450 MN DEPT OF ADMINISTRATION  
43455 MN DEPT OF HEALTH  
43460 MN DEPT OF AGRICULTURE  
43499 STATE GRANT HISTORY  
43501 STATE GRANT OTHER ADMIN  
43505 MN PUBLIC SAFETY OTHER ADMIN  
43510 STATE GRANT OTHER ADMIN  
43605 LOCAL GOVERNMENT AID  
43610 PERA PENSION AID  
43612 POLICE PENSION AMORTIZATN AID  
43613 FIRE INS PREMIUM SURCHARGE  
43615 POLICE FIRE DISABILITY BENEFIT  
43620 MARKET VALUE HOMESTEAD CREDIT  
43625 CITY SHARE STATE HWY RENT  
43630 CITY SHARE STATE COURT FINES  
43632 PRECOURT DIVERSION  
43635 CITY SHARE MN DOT FINES  
43640 POLICE FIRE TRAINING  
43650 MUNI STATE AID MAINTENANCE  
43651 MUNI STATE AID CONSTRUCTION  
43655 TRUNK HIGHWAY FUNDS  
43660 MELSA METRO LIBRARY SVC AG  
43665 MN LOTTERY  
43701 COUNTY GRANT  
43705 RAMSEY COUNTY GRANT  
43805 CITY SHARE COUNTY PILOT  
43810 COUNTY ROAD AID

43815 RAMSEY CO RECYCLING PROGRAM  
43820 OTHER COUNTY REVENUE  
43901 OTHER GOVT UNITS  
43902 INTERGOV REV HRA  
43905 METROPOLITAN COUNCIL  
43910 SP PUBLIC SCHOOLS  
43915 CAPITOL REGIONAL WATER DIST  
43920 OTHER LOCAL GOVT  
43999 OTHER GRANT HISTORY  
44105 CONTINUANCE FOR DISMISSAL  
44110 SUBSTANTIAL ABATEMENT LEGAL  
44115 VACATION OF REAL ESTATE  
44120 REGULATORY FEES  
44125 DISTRICT ENERGY REG FEE  
44130 DISTRICT COOLING REG FEE  
44135 ENERGY PARK UTILITY REG FEE  
44140 RETURNED PAYMENT FEE  
44145 CREDIT CARD CHECKS USE FEE  
44150 PURCHASING FEES  
44155 COMMISSIONS PCARD  
44160 ELEC CHARGING STATIONS  
44165 EMPLOYEE PARKING  
44190 MISCELLANEOUS FEES  
44205 ACCIDENT REPORTS  
44210 BID SPECIFICATION  
44215 COPIES  
44220 INFORMATION DISCLOSURE REPORTS  
44225 MAPS PUBLICATION REPORT HISTOR  
44230 SALE OF MAP  
44235 SALE OF PUBLICATION  
44240 SALE OF SIGN  
44245 PURCHASING SALES  
44299 OTHER SALES  
44305 PAPER SALES RIVERPRINT  
44310 COPY SERVICE RIVERPRINT  
44315 PRINTING RIVERPRINT  
44320 GRAPHICS RIVERPRINT  
44325 ENVELOPE SALES RIVERPRINT  
44330 LABOR CHARGE RIVERPRINT  
44335 MAILING SERVICES  
44340 POSTAGE RIVERPRINT  
44405 SALE OF SCRAP HISTORY  
44410 RECYCLED ITEMS PURCHASING  
44415 SALE OF SCRAP USED OIL  
44420 SALE OF SCRAP SCRAP METAL

44425 SALE OF SCRAP NON CAPITAL EQUI  
44430 SALE OF SCRAP OTHER  
44435 SALE OF OTHER NONCAPITAL ITEMS  
44440 SALE OF EASEMENTS  
44505 ADMINISTRATION EXTERNAL  
44510 PHOTOGRAPHIC  
44515 GARNISHMENT  
44520 INSTITUTIONAL NETWORK USER FEE  
44525 CABLE TV SERVICES  
44530 WIRELESS SERVICE  
44590 MISCELLANEOUS SERVICES  
45105 PARAMEDIC SERVICE  
45107 BLS TRANSPORTS  
45110 FIRE SAFETY SERVICES RMS  
45115 FIRE TRAINING CENTER USE  
45120 PARAMEDIC STANDBY  
45125 FIRE FALSE ALARM FEE  
45130 FIRE WATCH STANDBY  
45135 FIRE PROTECTION SERVICES  
45140 HAZARDOUS MATERIALS RESPONSE  
45145 VEHICLE SERVICES OUTSIDE AGENC  
45305 TOWING  
45310 STORAGE  
45315 IMPOUND ADMINISTRATIVE FEE  
45320 IMPOUNDED CAR SALES  
45325 IMPOUNDED CARS SALVAGE  
45330 IMPOUND LOT RECYCLING  
45335 IMPOUND LOT BILL OF SALE  
45340 BID CARD SALES  
45345 IMPOUND LOT GENERAL SALES  
45405 SALE OF SPECIAL BADGES  
45415 POLICE PARKING  
45505 PAWN SHOP  
45510 REIMBURSEMENT INVESTIGATION  
45512 INTERVIEWS  
45515 BOMB SQUAD SERVICES  
45520 POLICE CONTRACT SERVICE  
45521 POLICE CONTRACT SRO  
45525 POLICE CONTRACT SCHOOL PATROL  
45526 POLICE SERVICES STATE FAIR  
45530 POLICE TASK FORCES  
45531 POLICE TASK FORCE OCDEF  
45532 POLICE TASK FORCE ATF  
45533 POLICE TASK FORCE DEA  
45534 POLICE TASK FORCE MN VIOLENT C

45535 POLICE TASK FORCE US MARSHALL  
45536 POLICE TASK FORCE IRS TREASURY  
45537 POLICE TASK FORCE JOINT TERROR  
45539 ADDL POLICE TASK FORCE  
45550 COMMUNITY SERVICE PERMIT FEES  
45551 COMMUNITY SERVICE PERMIT FEES  
45552 GRAND OLE DAYS POLICE PERMIT  
45553 PAYNE AVENUE HARVEST POLICE PE  
45554 TWIN CITIES MARATHON POLICE PE  
45570 FORENSIC SERVICES  
45573 CHEMICAL ANALYSIS  
45575 FINGERPRINT ANALYSIS  
45580 POLICE ACOP A COMMUNITY OUTREA  
45585 POLICE RAMSEY COUNTY CAD SUPPO  
45590 POLICE PAGER RENTAL  
45595 RADIO MAINTENANCE  
45598 POLICE SERVICES HISTORY  
45599 POLICE SPEC SERV PROJECT HISTO  
46105 PLAN REVIEW  
46110 VACANT BUILDING REGISTRATION  
46115 ZONING FEES AND LETTERS  
46120 DSI SAC ADMINISTRATION  
46121 CITY SPECIAL SEWER IMPROVEMENT CHARGE (CSSIC)  
46125 TRUTH IN SALE OF HOUSING  
46130 ZONING SITE PLAN  
46135 CERTIFICATE OF COMPETENCY  
46140 EXAMINATION FEES  
46145 CODE COMPLIANCE INSPECTION  
46150 EXCESSIVE CONSUMPTION  
46155 RCTFL ANNUAL FEE  
46205 CERT OF OCC COMMERCIAL  
46210 CERT OF OCC PROVISIONAL  
46215 CERT OF OCC RESID 1 AND 2 UNIT  
46220 CERT OF OCC RESID 3 OR MORE  
46305 ANIMAL BOARDING  
46310 ANIMAL ADOPTIONS  
47105 PARKING METER CARDS  
47110 DISABILITY METER PARKING PERMIT  
47115 PARKING METER COLLECTION  
47120 LOST METER HOODING REVENUE  
47125 LABOR CHARGES METER HOODING  
47130 RESIDENTIAL PARKING PERMIT  
47135 CAR SHARE PARKING  
47305 ASPHALT SALES  
47310 SALE OF RAW MATERIALS

47505 BARRICADE RENTAL  
47510 SPACE RENTAL  
47515 STREET REPAIR AND CLEANING HIS  
47520 STREET REPAIR  
47525 STREET CLEANING  
47530 TRAFFIC SIGNS MARKING MAINT  
47535 TRAFFIC SIGNAL MAINTENANCE  
47540 STREET LIGHTING MAINTENANCE  
47545 STATE TRUNK HIGHWAY MAINT  
47550 COUNTY ROAD MAINTENANCE  
47555 UTILITY COST RECOVERY  
47560 BRIDGE INSPECTIONS  
47565 SPRWS CONSTRUCTION SVC  
47570 XCEL ENERGY CONSTRUCTION SVC  
48005 PUBLIC HEALTH SERVICES  
48105 GOLF FEES  
48110 SKI FEES  
48115 SWIM FEES  
48120 PICNIC PERMITS  
48125 RECREATION FEES  
48130 COMO FEES  
48135 MUNICIPAL ATHLETICS  
48140 MUNICIPAL YOUTH ATHLETICS  
48145 ACTIVITY FEES  
48150 MIDWAY STADIUM PARKING  
48305 LAND RENTAL  
48310 COMMERCIAL SPACE RENT  
48315 BUILDING RENTALS  
48320 STADIUM RENTALS  
48322 BALLPARK LEASE  
48325 REACH ALL RENTAL  
48330 FACILITY RENTAL  
48335 CITYWIDE SPECIAL EVENT RENTALS  
48340 RECREATION RENTAL  
48345 PARKS TAX EXEMPT RENTAL  
48405 COMMISSIONS VENDING MACHINE  
48410 EXCLUSIVE MARKETING RIGHTS  
48415 WATERGATE MARINA  
48420 COMMISSIONS ADVERTISING  
48505 MERCHANDISE  
48510 FOOD SALES  
48515 CONCESSIONS  
48520 VENDING CONCESSIONS  
48525 COMO FOOD  
48530 COMO AMUSEMENTS

48535 JONATHAN PADDLEFORD  
48540 GOLF COURSE SALES  
48545 ANIMALS  
48605 CITYWIDE SPECIAL EVENT SERVICE  
48610 FORESTRY SERVICES  
48615 PARKS GARDEN SERVICE  
48620 PARK AND RECREATION SERVICES  
48625 PARKS SECURITY SERVICES  
49105 LIBRARY FEE NON RESIDENT CARD  
49110 LIBRARY FEE RESEARCH  
49115 LIBRARY SERVICE FEE  
49205 LIBRARY MATERIAL RENTAL  
49210 LIBRARY USED MATERIALS  
49215 LIBRARY DUPLICATING  
49220 LIBRARY MERCHANDISE  
50101 LOAN FEES  
50105 HRA LOAN FEE  
50106 MHFA NATL FORECLOSURE MITIGATN  
50107 MHFA HOMES AFFORDABLE OUTREACH  
50108 HOME OWNERSHIP WELLS FARGO  
50109 HOME OWNERSHIP FANNIE MAE  
50110 COLLECTION FEE  
50115 LOAN ORIGINATION FEE  
50120 REAL ESTATE CLOSING FEE  
50125 APPLICATION FEE  
50130 PED OPERATION FEES  
50205 REPAYMENT OF LOAN  
50210 REHAB LOAN PRINCIPAL PAYMENT  
50215 COMMERCIAL REHAB LOAN PRINCIPL  
50220 DEFERRED LOAN REPAYMENT  
50225 HRA LOAN SERVICES  
50230 RELOCATION SERVICES  
50235 LAND HELD FOR RESALE PED  
50240 LOAN PAYMENT CLOSE OUT  
50305 PARKING REVENUES  
51101 INTERNAL SERVICE REVENUE  
51105 BUILDING MAINTENANCE  
51110 CITY STRUCTURING FEE  
51115 PARKS SPECIAL PROJECT SERVICE  
51120 PARKS SUMMARY ABATEMENT SERVIC  
51125 PARKS CONTRACTED SERVICE  
51130 PARKS REFUSE HAULING AND EQ RE  
51135 REAL ESTATE PLANNING AND DESIG  
51140 REAL ESTATE SERVICE  
51145 DESIGN SERVICE

51150 ENERGY COORDINATION  
51155 CONSTRUCTION  
51160 SURVEY SERVICE  
51165 RE SSSC STR MAIN SERVICES  
51170 TECHNOLOGY SERVICES  
51172 PC REPL DEPT SHARE  
51175 ADMINISTRATION FEE  
51180 PMT FOR XCEL USE OF STREET  
51185 PW TECHNICAL SERVICES  
51190 GSOC GIS SERVICES  
51195 TRAFFIC SERVICES  
51205 TRAFFIC & LIGHTING ENGINEERING  
51210 CONTRACTING SERVICES  
51215 PW CONSTRUCTION SERVICES  
51220 SURVEY SERVICES  
51225 TRAFFIC WAREHOUSE SERVICES  
51230 ENGINEERING SERVICES  
51235 SERVICES TO PUBLIC HOUSING  
51240 SERVICES TO HRA  
51245 LEGAL SERVICES  
51250 INVESTMENT SERVICE  
51255 PED PROPERTY MAINTENANCE SERVI  
51260 IMPOUND LOT SERVICES  
51265 SEWER MAINTENANCE  
51270 CONSULTING SERVICES  
51275 INDIRECT COST RECOVERY  
51280 VEHICLE RENTAL CHARGES  
51285 VEHICLE MAINTENANCE CHARGES  
51290 SALE OF FUEL  
51295 SERVICES TO WATER SYSTEM  
51305 EQUIPMENT RENTAL  
51310 LEASE VEHICLE CHARGES  
52105 STORM SEWER SYSTEM CHARGE  
52106 STORM SEWER SYSTEM CHARGE - SURCHARGE  
52110 SEWER CONNECTION REPAIR CHARGE  
52115 SANITARY SEWER BILL  
52120 SEWER AVAILABILITY CHARGE HIST  
52125 SEWER SERVICE BASE FEE  
52305 MINIMUM CHARGE WATER  
52310 WATER SERVICE BASE FEE  
52315 WATER MAIN SURCHARGE  
52320 AUTO FIRE ANNUAL CHARGE  
52325 ST PAUL WATER  
52330 FALCON HEIGHTS WATER  
52335 LAUDERDALE WATER

52340 MAPLEWOOD WATER  
52345 MENDOTA HEIGHTS WATER  
52350 ROSEVILLE WATER  
52355 SOUTH ST PAUL WATER  
52360 WEST ST PAUL WATER  
52365 NEWPORT WATER  
52370 LITTLE CANADA WATER  
52375 SUNFISH LAKE WATER  
52380 LILYDALE WATER  
52385 CITY OF MENDOTA WATER  
52390 UNIV OF MIN WATER  
52505 SLUDGE PROCESSING  
52510 METER TESTING FEE  
52512 METER READING CHARGE  
52515 CUT OFFS  
52520 THAWING SERVICES AND MAINS  
52525 WATER SAMPLE TESTING  
52530 WOOD SALES  
52535 PRIVATE HYDRANT STANDBY CHARGE  
52540 RPZ BACKFLOW PREVENTER FEE  
52545 ANTENNA SITE RENTAL FEE  
52550 RIVER DEFENSE NETWORK  
52555 STREET AND SEWER FLUSHING  
52560 ADMIN FEE LEAD SCV WATER AND A  
52565 HYDRANT METER RENTAL  
52570 INSP FEE WINTER HYD PERMIT  
52575 APPLICATION FEES  
52580 SPRWS LAND EASEMENT RENTAL  
52585 SERVICE CONN OUTSIDE CITY  
52590 HYDRANTS OUTSIDE CITY  
52595 MAINS OUTSIDE CITY  
52605 AUTO FIRE SERVICE CONNECT OUTS  
52610 REPAIRS  
52615 TURN ON AND OFF  
52620 SPRWS COLLECTION FEE  
52625 RECOVERED CHGS IN OUT CITY  
52630 LATE CHARGES  
52635 UNTREATED WATER  
52640 INSIDE PIPING RESIDENTIAL  
52645 INSIDE PIPING COMMERCIAL  
52650 OUTSIDE DITCH 2INCH AND SMALLE  
52655 OUTSIDE DITCH 3INCH AND LARGER  
52660 OUTSIDE DITCH FIRE SUPPLY  
52665 CITY FIRE CONSUMPTION  
52670 RINK FLOODING

52675 HYDRANT WATER USE  
52705 METER SET AND SEAL 1 OR LESS  
52710 METER SET AND SEAL 1.5 TO 2 IN  
52715 METER SET AND SEAL 3 AND 4 IN  
52720 METER SET AND SEAL 6 INCH  
52725 METER SET AND SEAL 8 INCH  
52730 METER SET AND SEAL 10 INCH  
52735 DOCK PERMITS  
52740 SPRWS SALE OF NON CAPITAL ITEM  
52745 SPRWS ADMINISTRATION FEE  
52750 METER REPAIR AND REPLACEMENT  
52755 LOCK BOX SERVICES  
52760 CELLULAR ANTENNA ENGR SVC  
53105 PENALTY AND FINE  
53110 POLICE ALARM FINE  
53115 LIBRARY OVERDUE FINES  
53120 LIBRARY LOST DAMAGE FINE  
53125 SNOW EMERGENCY PARKING FINE  
53130 FINANCE CHARGE AR  
53305 FORFEITURES  
53310 FEDERAL FORFEITURES  
53315 LOCAL FORFEITURES  
54101 CURRENT SPECIAL ASSESSMENTS  
54105 CURRENT YEAR  
54110 TAX EXEMPT PROPERTY  
54115 TAX FORFEITED PROPERTY  
54120 PREPAID ASSESSMENT  
54201 1ST YEAR DELINQUENT  
54202 2ND YEAR DELINQUENT  
54203 3RD YEAR DELINQUENT  
54204 4TH YEAR DELINQUENT  
54205 5TH YEAR DELINQUENT  
54206 6TH YEAR DELINQUENT  
54301 PENALTY INTEREST ASSESSMENT  
54305 ASSESSMENT PENALTY  
54310 ASSESSMENT INTEREST  
54505 INTEREST INTERNAL POOL  
54506 INTEREST ACCRUED REVENUE  
54508 INTEREST WATER OPS  
54510 INCR OR DECR IN FV INVESTMENTS  
54605 INTEREST NOTE AND LOAN HISTORY  
54610 INTEREST ON NOTE  
54620 INTEREST ON LOAN  
54705 INTEREST ON ADVANCE HISTORY  
54710 INTEREST ON ADVANCE

54805 ACCRUED INTEREST ON BOND SOLD  
54810 INTEREST NON POOL  
54815 INTEREST EARNED GEFF  
54820 LATE FEE  
55105 PROGRAM INCOME  
55110 PROGRAM INCOME ADJ  
55505 OUTSIDE CONTRIBUTION DONATIONS  
55515 COUNTY SHARE OF COST  
55520 OTHER AGENCY SHARE OF COST  
55525 REIMB FROM OUTSIDE AGENCY  
55526 REBATES  
55530 PARKLAND REPLACEMENT CONTR  
55535 WILD PAYMENT IN LIEU OF TAXES  
55540 WILD RENT PAYMENT  
55545 PAYMENT IN LIEU OF TAXES  
55550 PRIVATE GRANTS  
55555 CONTRIBUTION DEBT SERVICE  
55560 PORT AUTHORITY DEBT COST  
55565 SALE OF PROPERTY HRA  
55601 CAPITAL CONTRIBUTIONS  
55605 CAPITAL FINANCING ENTERPRISE F  
55610 CASH CONTRIB FOR CAPITAL ACQ  
55615 CAPITAL ASSET CONTRIBUTION  
55620 ASSET CONTRIB METER  
55621 ASSET CONTRIB AUTOFIRE  
55622 ASSET CONTRIB HYDRANT  
55623 ASSET CONTRIB MAIN  
55624 ASSET CONTRIB LEADLINE  
55625 ASSET CONTR SVC CONNECT 2 OR LESS  
55626 ASSET CONTR SVC CONNECT 3 OR MORE  
55701 CLAIMS AND SETTLEMENTS  
55705 WCRA REIMBURSEMENT  
55710 PROPERTY CLAIMS  
55715 CRIME CLAIMS  
55720 OTHER CLAIMS  
55725 PROPERTY DAMAGE SETTLEMENT  
55730 INJURY SETTLEMENT  
55735 CONCILIATION COURT PAYMENT  
55740 AUTOMOBILE CLAIMS  
55745 SETTLEMENT AWARDS  
55750 DAMAGE CLAIM FROM OTHERS  
55755 SPECIAL COMP REIMBURSEMENT  
55805 REFUNDS HISTORY  
55810 REFUNDS OUTSTANDING CHECKS  
55815 REFUNDS OVERPAYMENTS

55820 REFUNDS RETURN OF PURCHASE  
55825 REFUNDS UNUSED TRAVEL ALLOW  
55830 REFUNDS GAS TAX  
55835 REFUND FOR PRIOR YEAR OVERPAYM  
55840 E RATE REFUNDS  
55845 JURY DUTY PAY  
55850 SUBPOENA WITNESS  
55901 MISCELLANEOUS REVENUE  
55905 CASH OVER OR SHORT  
55910 FLEX PLAN CREDITS  
55915 OTHER MISC REVENUE  
55920 FORFEITED TAX SALE  
55925 MISC NON OPER INCOME  
55930 AP DISCOUNT EARNED  
55935 POLICE UNCLAIMED MONEY  
56014 INTRA FUND IN 2014 BOND DRAW  
56015 INTRA FUND IN 2015 BOND DRAW  
56016 INTRA FUND IN 2016 BOND DRAW  
56017 INTRA FUND IN 2017 BOND DRAW  
56018 INTRA FUND IN 2018 BOND DRAW  
56019 INTRA FUND IN 2019 BOND DRAW  
56020 INTRA FUND IN 2020 BOND DRAW  
56021 INTRA FUND IN 2021 BOND DRAW  
56022 INTRA FUND IN 2022 BOND DRAW  
56023 INTRA FUND IN 2023 BOND DRAW  
56105 INTRA FUND IN ASSESSMENTS  
56110 INTRA FUND IN BOND DRAW  
56115 INTRA FUND IN TRANSFER  
56205 TRANSFER FROM COMPONENT UNIT  
56210 TRANSFER FROM TRUST FUND  
56215 COMO TRANSFER HISTORY  
56220 TRANSFER FR GENERAL FUND  
56225 TRANSFER FR SPECIAL REVENUE FU  
56226 TRANSFER FR SPEC REV ASSESSMNT  
56230 TRANSFER FR DEBT SERVICE FUND  
56235 TRANSFER FR CAPITAL PROJ FUND  
56240 TRANSFER FR ENTERPRISE FUND  
56245 TRANSFER FR INTERNAL SERVICE F  
56250 TRANSFER FR CDBG  
56255 TRANSFER FROM CIB  
56305 TRANSFER ABATEMENT ASMTS  
56310 TRANSFER EXCESSIVE CONSUMP ASMTS  
56315 TRANSFER VEHICLE TOWING ASMTS  
56320 TRANSFER TRASH HAULING ASMTS  
56325 TRANSFER GRAFFITI ASMTS

56330 TRANSFER BOARD UP ASMTS  
56335 TRANSFER DEMOLITION ASMT  
56340 TRANSFER CERT OF OCCUPANCY ASMTS  
56345 TRANSFER VACANT BUILDINGS ASMTS  
57105 BOND ISSUED HISTORY  
57110 REFUNDING BOND ISSUED HISTORY  
57115 GO BOND ISSUED  
57120 REFUNDING GO BOND ISSUED  
57125 CROSSOVER ADV REFUND GO BOND S  
57130 REVENUE BOND ISSUED  
57135 REFUNDING REVENUE BOND ISSUED  
57140 CROSSOVER ADV REFUND REVENUE B  
57205 PREMIUM ON BOND ISSUED HISTORY  
57210 PREMIUM GO BOND ISSUED  
57215 PREMIUM REFUNDING GO BOND ISSU  
57220 PREM CROSSOVER ADV REFUND GO  
57225 PREMIUM REVENUE BOND ISSUED  
57230 PREMIUM REFUNDING REVENUE BOND  
57235 PREM CROSSOVER ADV REFUND REV  
57305 PROCEEDS FROM NOTE ISSUANCE  
57405 PROCEEDS FROM LOAN  
57410 SECTION 108 LOAN GUARANTEE PRO  
57415 SHORT TERM LOAN  
57505 CAPITAL LEASE  
57605 REPAYMENT OF ADVANCE  
57610 ADVANCE FROM OTHER FUNDS  
57620 ADVANCE PAYMENT CLOSE OUT  
57701 DEBT PROCEED CLOSE OUT  
57710 BOND PROCEED CLOSE OUT  
57720 NOTE PROCEED CLOSE OUT  
57730 LOAN PROCEED CLOSE OUT  
57740 CAPITAL LEASE CLOSE OUT  
57750 ADVANCE CLOSE OUT  
58101 SALE OF CAPITAL ASSET  
58105 SALE OF LAND  
58110 SALE OF BUILDING AND STRUCTURE  
58115 SALE OF IMPROV OTHER THAN BLDG  
58120 SALE OF PUBLIC IMPROVEMENTS  
58125 SALE OF EQUIPMENT  
58130 GAIN ON SALE CAPITAL ASSETS  
58199 ASSET SALE PROCEEDS CLEARING  
59910 USE OF FUND EQUITY  
59920 SUBSEQUENT YR DEBT  
59950 CONTR TO FUND EQUITY  
59960 REALIZED GAIN

60105 FULL TIME CERTIFIED  
60107 TRI COUNCIL FULL TIME CERT  
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  
60175 OVERTIME  
60176 SHIFT DIFF OVERTIME  
60177 TRI COUNCIL OVERTIME  
60178 TRI COUNCIL SALARY ADDITIVE  
60180 OVERTIME POLICE SWORN  
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  
60417 TRADES NOT CERTIFIED TEMP  
60420 EMERGENCY TEMP  
60425 TEMP SEASONAL OVERTIME  
60426 TRADES TEMP OVERTIME  
60427 TRI COUNCIL TEMP OVERTIME  
60805 UNUSED VAC CASH TAXABLE  
60810 UNUSED VAC OTHER NON TAX  
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

60850 RESERVE FOR PROM SWORN STAFF  
60899 SALARY DEFAULT  
61001 BUDGETED FRINGE BENEFITS  
61005 SOCIAL SECURITY  
61010 MEDICARE REGULAR  
61015 MEDICARE POLICE  
61020 MEDICARE FIRE  
61105 PERA BASIC PENSION  
61110 PERA COORDINATED PENSION  
61115 PERA POLICE RELIEF  
61120 PERA FIRE RELIEF  
61125 PERA ELECTED DCP  
61130 PERA POLICE  
61135 PERA FIRE  
61140 HRA PENSION  
61145 TRI COUNCIL PENSION  
61150 MACHINIST PENSION  
61155 OTHER PENSION  
61160 LIUNA PENSION  
61205 CITY COST WAIVED INSURANCE  
61210 EMPLOYEE HEALTH INSURANCE  
61215 FSA EMPLOYER ADMIN  
61216 UNSUBSTANTIATED FLEX DOLLARS  
61220 VEBA PEHP CONTRIBUTION  
61225 EMPLOYEE BASIC LIFE  
61230 SHORT LONG TERM DISABILITY NON REP  
61301 RETIREE INSURANCE  
61305 HEALTH INSUR EARLY RETIREE  
61310 HEALTH INSUR REG RETIREE  
61315 LIFE INSUR EARLY RETIREE  
61320 LIFE INSUR REG RETIREE  
61401 SEVERANCE PAY  
61405 SEVERANCE PAY  
61410 RETIREMENT INCENTIVE PAY  
61415 SEVERANCE VACATION BAL  
61501 OTHER EMPLOYEE BENEFITS  
61505 DEFERRED COMP EMPLOYER MATCH  
61550 INDIRECT FRINGES  
61605 TRADES BENEFITS  
61705 UNEMPLOYMENT COMPENSATION  
61801 WORKERS 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  
61875 PENALTIES TO THE STATE  
61880 WORK COMP LEGAL  
61885 WORK COM ADMIN  
61901 FRINGE BENEFIT AC ALLOCATION  
61905 FRINGE BENEFITS COMP ABSENCE  
61910 OTHER POST EMPLOYMENT BENEFITS  
61915 PENSION EXPENSE  
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  
63140 COUNSELING  
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

63365 DOCUMENT IMAGING SERVICE  
63370 INVESTIGATIONS  
63375 PARKING SYSTEM FEE  
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  
63421 BUILDING OPERATOR  
63425 SLUDGE HAULING  
63430 PUBLIC ART  
63435 TEMPORARY EMPLOYMENT SVC  
63440 DIVING SERVICES  
63605 COLLECTION AGENCY FEE  
63610 FINANCIAL ADVISORS  
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  
64216 COMMERCIAL BODY 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  
64315 RAMP REPAIR AND MAINTENANCE  
64320 STREET SEWER BRIDGE TUNNEL REP  
64325 SEWER INSPECTION AND REPAIR  
64330 WATER TANK MAINTENANCE

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  
64730 HEAVY EQUIPMENT  
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  
65301 REAL ESTATE SERVICE CHGS  
65305 OTHER ASSESSMENT  
65310 REAL ESTATE TAX  
65315 STREET MAINT ASSESSMENT  
65320 PUBLIC IMPROVEMENT  
65325 STORM SEWER SYSTEM CHARGE  
65330 ABOVE STANDARD STREET LIGHT  
65335 ENVIRONMENTAL UTILITY FEE  
65340 MCES SAC CHARGES  
65345 PAYMENT IN LIEU OF TAXES

67101 COURT SERVICES  
67105 CERTIFIED RECORDS  
67110 MEDICAL RECORDS  
67115 SUBPOENAS  
67120 BRIEF PREPARATION  
67125 COURT TRANSCRIPTS  
67130 CRIMINAL COURT COST  
67135 CIVIL COURT COST  
67140 FILING FEES  
67145 EXPERT WITNESS FEES  
67150 DEPOSITION TRANSCRIPTION  
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  
67605 AUTO ALLOW 13 14 CENT PER MIL  
67610 ELECTED OFFICIAL AUTO ALLOWANC  
67615 REGULAR MILEAGE  
67620 OCCASIONAL MILEAGE  
67625 POLICE RESERVE MILEAGE  
67630 PARKING EXPENSE  
67635 EMPLOYEE CAR PREFERENCE  
67801 INSURANCE PREMIUMS  
67805 PROPERTY INSURANCE PREMIUM

67810 LIABILITY INSURANCE PREMIUM  
67815 SURETY BOND PREMIUM  
67820 CRIME INSURANCE PREMIUM  
67825 OLT INSURANCE PREMIUM  
68105 MANAGEMENT AND ADMIN SERVICE  
68110 CENTRAL SERVICE  
68115 ENTERPRISE TECHNOLOGY INITIATI  
68116 CITYWIDE TECHNOLOGY AND INNOVATION  
68120 INTERNAL EQUIPMENT RENTAL  
68125 INTERNAL VEHICLE SERVICES  
68130 INTERNAL OFFICE SPACE  
68135 INTERNAL IGR SERVICE  
68140 CITY ATTORNEY SERVICE  
68145 CAS PURCHASING SERVICE  
68150 DESIGN SERVICE  
68155 REAL ESTATE SERVICES  
68160 EQUIPMENT SERVICE  
68165 VEHICLE RENTAL CHARGE  
68170 GROUNDS MAINTENANCE SERVICE  
68175 PROPERTY INSURANCE SHARE  
68180 INVESTMENT SERVICE  
68185 TRAFFIC SERVICES  
68190 ENGINEERING SERVICES  
68191 CONSTRUCTION SERVICES  
68195 PC REPLACEMENT  
68200 CITYWIDE TECHNOLOGY AND INNOVATION  
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  
70115 GIS HARDWARE  
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  
71230 OTHER  
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  
71611 CUTTING EDGES  
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  
71650 ST LIGHT SIGNAL WIRE CABLE CON  
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  
72205 FIRE ARMS  
72210 FIRE ARM SUPPLIES  
72215 AMMUNITION  
72220 LAW ENFORCEMENT SUPPLIES  
72225 CHEMICAL LABORATORY  
72230 DENTAL SUPPLIES  
72235 MEDICAL SUPPLIES  
72240 FIRE FIGHTING SUPPLIES  
72245 FIRE INVESTIGATION SUPPLIES  
72250 NATURAL DISASTER MATERIAL  
72255 SAFETY SUPPLIES  
72305 SMALL TOOL  
72310 SURVEY SUPPLIES  
72315 FIELD EQUIPMENT  
72320 SHOP EQUIPMENT  
72325 GROUNDS EQUIPMENT  
72330 HARDWARE  
72335 HOSES  
72340 FILTER PRESS SUPPLIES  
72345 PROPANE  
72390 OVERHEAD ADDITIVE  
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  
72810 INSTRUMENTATION MATERIALS  
72815 HVAC MATERIALS  
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  
72935 COST OF MERCHANDISE SOLD  
72940 EQUIPMENT FOR RESALE  
72945 CLOSE OUT MATERIAL RESALE INV  
73105 REHAB LOAN  
73110 MULTI FAMILY REHAB LOAN  
73115 LOAN AND GRANT SERVICE FEE  
73120 OUTSIDE LOAN  
73205 REHABILITATION GRANTS  
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  
73425 COMPENSATION FOR EASEMENT  
73505 REHABILITATION  
73510 SITE CLEARANCE  
73515 EXTRA LOT DEVELOPMENT COST  
73520 COMMERCIAL REHABILITATION  
73525 EMERGENCY REHAB REPAIR  
73530 UTILITY CONNECTION  
73535 MAINTENANCE LABOR CONTRACT  
73540 MISC DISPOSITION COSTS  
73545 DISPOSITION LEGAL ADS  
73550 HOUSING AND SITE MAINTENANCE  
73555 PMT TO SUBCONTRACTOR  
73560 REAL ESTATE IMPROVEMENTS  
73605 RELOCATION MOVING PAYMENTS  
73610 REPLACEMENT HOUSING PAYMENT

73615 REPL HOUSING PMT HOMEOWNER  
73620 BUSINESS RELOCATION PAYMENT  
73625 MISCELLANEOUS RELOCATION  
74105 CONTINGENCY  
74205 SETTLEMENTS  
74210 JUDGMENTS  
74305 MISC NON OPERATING EXPENSE  
74310 CITY CONTR TO OUTSIDE AGENCY G  
74315 INTERGOV EX HRA  
74320 PENALTIES  
74325 OTHER MISCELLANEOUS  
74330 REFUND  
74335 OTHER REFUND REIMBURSEMENT  
74350 LOSS ON SALE OF CAPITAL ASSET  
74355 PARAMEDIC TRANSFER TO FED  
74405 BAD DEBT EXPENSE  
74410 FORGIVABLE LOAN  
74415 BAD DEBT LOSS  
74960 CGS OFFSET VARIANCE  
74970 AP DISCOUNT  
74981 INVENTORY RECEIPTS  
74982 INVENTORY ISSUES  
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  
76705 COMPUTER SYSTEMS  
76710 EASEMENT PERMANENT  
76805 CAPITAL OUTLAY  
76806 CAPITAL OUTLAY - CONTRA  
76810 LOSS ON PROP DISPOSAL  
76820 ACTIVITY CLEARING AC10  
76830 ASSET CLEARING AC160 ONLY  
76833 CONVERTED CAPITAL CLOSE OUT  
76835 GFA DISPOSAL  
76905 DEPRECIATION EXPENSE  
76910 ADJ WATER DEPRECIATION  
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  
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  
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 ADVANCE TO OTHER FUND  
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