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

File ID Number: RES PH 25-24

Budget Affected: Operating Budget HREEO Special Fund

Total Amount of Transaction: 30,000

Funding Source: Other Please Specify Funding Source: HUD Fund Balance

Appropriation already included in budget? No

Charter Citation: City Charter 10.07.1

Fiscal Analysis

Correcting the HREEO 2025 HUD spending and financing budgets to reflect $30,000 use of fund equity.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished)

GL Annual Budget				CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
1	21115410	63160	GENERAL PROFESSIONAL SERVICE	4,014	30,000	34,014
						-
			TOTAL:	4,014	30,000	34,014

Financing Changes

(Action Accomplished)

GL Annual Budget				CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
1	21115410	59910	USE OF FUND EQUITY	-	(30,000)	(30,000)
						-
			TOTAL:	-	(30,000)	(30,000)

Operating Budget Changes Procedures Guide

2/14/2014

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

Operating Budget Changes Procedures Guide

2/14/2014

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

Capital Project and Budget Changes Procedures Guide

2/14/2014

	In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action	Charter/Code Citation
1.)	Close a completed project with excess balances	Administrative Order (completed by OFS) Periodic review by the CIB Committee	- Amend project financing and spending - Transfer excess appropriation to contingency when applicable	Administrative Code 57.09 (2) City Charter 10.09 - Accomplished projects
2.)	Close a completed project with no excess balances, but excess spending authority	Administrative Order (completed by OFS) Periodic review by the CIB Committee	- Amend project financing and spending	City Charter 10.09 - Accomplished projects
3.)	Close a completed project with no excess balances and no excess spending authority	None	- Contact OFS with project budget codes to have the project inactivated in the finance system	N/A
4.)	Adding new spending authority to an existing project (without changing 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

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) 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

2/14/2014

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	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	

Departments	Affected Budgets	General vs. Special Fund	Funding Source	Already Appropriated?	Company
(Select Department)	(Choose CIB or Operating)	(Choose General, Special or Capital)	(Select Funding Source)	(Yes or No?)	(Choose Company)
Multiple Departments			Transfer of Appropriations	Yes	1
City Attorney's Office	Both Operating and CIB Budgets	General Fund	Grant	No	3
City Council	Operating Budget	Special Fund	Donation		5
Emergency Management	CIB Budget	Capital	Multiple		8
Financial Services		Multiple Funds	Other		9
Fire and Safety Services					
General Government Accounts					
HRA					
Human Resources					
HREEO					
Mayor's Office					
Parks and Recreation					
PED					
Police Department					
Public Health					
Public Library Agency					
Public Works					
RiverCentre					
Safety and Inspections					
Technology and Communications					
Water Department					

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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