

1 reclaimed water takes a significant amount of stress off of the City's main sources of  
2 water, lakes Austin and Travis. Since wastewater is treated whether it's reused or  
3 discharged back into the Lower Colorado River, the City does not incur additional  
4 treatment costs to create reclaimed water. The reclaimed system is a drought resistant  
5 water supply that extends potable drinking water supplies and helps defer the need for  
6 additional water supply. All customers benefit from the reduced water supply efforts  
7 and therefore all customers should be allocated these costs.

8 As described previously in Section IV.B.2 of this testimony, the water transfers  
9 funding to the Reclaimed Water Fund to support reclaimed operations.

### 10 3. Transfers to Economic Development Fund

11 The mission of the Economic Development Department (EDD) is to develop  
12 and lead innovative programs that increase the prosperity of the City's businesses and  
13 diverse neighborhoods, creating a cultural and economic environment that enhances  
14 the vitality of the community. This department leverages the City's cultural, economic,  
15 and business assets to create economic prosperity for all citizens while preserving its  
16 culture and environment. EDD's efforts are focused on the activity centers, corridors,  
17 regional centers, town centers, neighborhood centers, and small area plans where the  
18 City is expected to grow in the next 30 years, as well as areas which call for new  
19 approaches to regenerate communities.

20 AW transfers funding to the EDD to support activities that benefit AW,  
21 including business growth, economic incentive payments, small business loans, and  
22 business retention.

1                   **4.     Transfers to Water Revenue Stability Reserve Fund**

2                   As discussed in Section IV.B.5 of my testimony, the Water Revenue Stability  
3                   Reserve Fund was created and established for the purpose of offsetting water service  
4                   revenue shortfalls below budgeted revenue levels.

5                   **5.     Transfers for Debt Defeasance**

6                   AW has worked to actively manage debt service requirements and has utilized  
7                   debt refinancings and debt defeasance transactions (early pay off of debt) to reduce  
8                   scheduled debt service requirements by approximately \$111 million from FY 2016  
9                   through FY 2018. AW has also significantly reduced CIP spending levels over the last  
10                  five years.

11                  The reduction in debt service requirements is primarily attributable to an  
12                  increased Capital Recovery Fee (CRF) or impact fee collections as authorized by Local  
13                  Government Code Chapter 395. These developer paid fees can only be used to pay the  
14                  direct costs or to pay the principal and interest on bonds issued for constructing capital  
15                  improvements or facility expansions identified in the growth-related capital  
16                  improvement plan. CRF revenues are the primary source of funding for debt defeasance  
17                  transactions. Consequently, transfers of CRF revenues are used to directly offset debt  
18                  defeasance transfers, and these costs are effectively eliminated from AW's revenue  
19                  requirements.

20                  Two major defeasances have occurred over the last two years for a combined  
21                  \$39.4 million debt pay-off resulting in significant annual debt service savings.

22                  **6.     Other Transfers**

23                  Communications and Technology Management (CTM) provides customer  
24                  service and support to deliver innovative business technology solutions so that

1 departments such as AW can deliver city services to residents of the community and  
2 region. AW helps to fund the various services they provide to the utility.

3 The Capital Projects Management Fund (CPMF) is an internal service fund that  
4 accounts for the project delivery costs of project management, design engineering,  
5 construction inspection, and quality management for the City's CIP. This transfer is to  
6 help fund the CPMF for services related to AW's CIP. Prior to FY 2017, these services  
7 were charged directly to the individual AW CIP projects.

8 Workers' Compensation Fund provides payments mandated by state law for  
9 City employees' medical expenses associated with job-related injuries and illnesses.  
10 Workers' Compensation expenses are funded entirely by transfers from the General  
11 Fund and other City funds.

12 Regional Radio System maintains a high measure of reliability for users within  
13 Austin/Travis County, Williamson County and other jurisdictions. It also provides cost  
14 effective maintenance services in support of AW's two-way radio communication and  
15 other vehicular equipment needs.

16 Combined Transportation, Emergency & Communications Center (CTECC)  
17 operation is a partnership between the City, Travis County, Texas Department of  
18 Transportation, and Capital Metropolitan Transportation Authority. CTECC improves  
19 emergency response coordination and cooperation by providing a centralized public  
20 safety facility sustaining the operations of shared, critical emergency communications  
21 and transportation management for the region. CTECC's primary goal is to receive  
22 and process emergency 9-1-1 calls for service and emergency. AW helps to fund the  
23 services they provide to the City and AW.

1           **D.     Advertising**

2       **Q.     ARE AW'S TEST YEAR ADVERTISING COSTS CONSISTENT WITH**  
3       **COSTS INCURRED IN PRIOR YEARS?**

4       A.     No.   As shown in Schedule II.D.3.1, AW reduced advertising spending from  
5       \$1,465,861 in fiscal year 2016 to \$684,386 and \$682,785 in fiscal years 2017 and 2018  
6       respectively. In 2016 and prior, AW's had a strong advertising focus on conservation  
7       in response to severe drought conditions. However, when the drought ended, AW cut  
8       advertising spending by 53 percent and shifted the advertising focus to more general  
9       messaging.

10       **E.     Non-Recurring Expenses**

11       **Q.     DID AW INCUR ANY NON-RECURRING OR EXTRAORDINARY EXPENSE**  
12       **IN THE TEST YEAR?**

13       A.     Yes.  AW identified known and measurable changes to eliminate two non-recurring  
14       expenses recorded in the test year. Rate refunds to the Petitioners are scheduled to be  
15       fully credited in March 2019. Consequently, AW adjusted test year expenses to reflect  
16       that these amounts are non-recurring. In addition, there was a one-time claims liability  
17       adjustment for pending legal claims against AW. This amount was also eliminated as  
18       a non-recurring transaction. Schedule II.E.4.3 provides additional details related to  
19       these expenses.

20       **F.     Capital Financing**

21       **Q.     WHAT TYPE OF CAPITAL FINANCING DOES AW USE?**

22       A.     AW uses a combination of short-term and long-term financing to fund the debt portion  
23       of the CIP. The planned spending for FY19 through FY 2023 is \$912 million. Under

1 the current financial policy, AW will fund at least 20 percent of CIP expenses in cash  
2 and borrow the remainder through its debt financing program.

3 For short-term financing, AW uses a commercial paper program to borrow  
4 funds as needed to pay for capital projects. Typically, AW will borrow funds in smaller  
5 increments at very low interest rates over about a 12 to 18 month period. AW then  
6 converts the commercial paper into long-term debt when the outstanding commercial  
7 paper balance reaches approximately \$200 million. Long-term debt is grouped into  
8 three categories: revenue bonds, general obligation bonds, and water district bonds  
9 assumed through annexation.

10 The three major categories are revenue bonds, general obligation bonds, and  
11 water district bonds. A revenue bond is secured with pledges of future rate revenues,  
12 while general obligation bonds include Public Improvement Bonds (PIBs) and  
13 Contractual Obligation Bonds (KOs). PIBs are issued for voter-approved capital  
14 projects, usually with a 20-year final maturity. KOs are issued for personal property  
15 that does not require voter approval; they usually have a five to seven year final  
16 maturity, depending on the useful life of the personal property purchased. These have  
17 been used primarily for the purchase of fleet vehicles and equipment.

18 The last category is water district bonds. AW assumes this type of debt when  
19 various Municipal Utility Districts are annexed by the City.

20 As a result, debt service costs reflect principal and interest payments for both  
21 the short-term and long-term debt. See WP II-C-6 for amortization schedules for all  
22 short and long-term debt.

1    **Q.    IS RATE OF RETURN APPLICABLE FOR THIS FILING?**

2    A.    Rate of return is not a component of AW's revenue requirement under the cash basis  
3           method. Consequently, rate of return is not applicable for this filing. However, AW  
4           has provided information related to its debt service requirements. Since debt service  
5           on AW's capital financing program is a revenue requirement under the cash basis, AW  
6           has provided information related to short- and long-term debt (Schedules II-C-4, II-C-5  
7           and II-C-6), Capital Requirements (Schedule II-C-7), Financial Tests and Ratios  
8           (Schedule II-C-8, and Ratings Agency Reports/Prospectus (Schedule II-C-10). The  
9           remaining schedules in Section II-C are not applicable under the cash basis.

10   **Q.    HOW DID AW DETERMINE ITS KNOWN AND MEASURABLE CHANGES?**

11   A.    AW determined the O&M expenses included in the test year revenue requirements for  
12           its water and wastewater utilities based on actual expenses incurred for the FY18 test  
13           year. A limited number of known and measurable adjustments were made for the  
14           following items with changes that occurred prior to filing the rate filing package (RFP):  
15           •    Across the board wage increase of 2.5 percent effective September 30, 2018.  
16           •    Updated support services transfer amounts effective 10/01/2018  
17                (Administrative Support, CTM Support, Workers' Compensation, CTECC  
18                Support, Regional Radio System, Economic Development, Customer Care  
19                Support and Health Insurance costs).  
20           •    Changes in scheduled debt service amounts for FY19.  
21           •    Removal of one-time and non-recurring items (PUC ordered rate refunds,  
22                Public Information Request expense refunds and Claims Liability accrual).  
23           •    Updated revenue requirements for new service contracts (composting cost  
24                decrease).

1 Q. CAN YOU PROVIDE A SUMMARY OF AW'S KNOWN AND MEASURABLE  
2 ADJUSTMENTS FOR THE TEST YEAR?

3 A. AW included a limited number of known and measurable adjustments to arrive at  
4 adjusted test year revenue requirements. Schedule II.D.1.2 provides a detailed listing  
5 of known and measurable adjustments. Table 2 below provides a summary of known  
6 and measurable adjustments.

7 Table 2

Table 2 - AW Known and Measurable Change Summary				
Accounts	Known & Measurable Change Justification	Water	Wastewater	Total
5001 - 5040, 5190-5196	2.5% general wage increase effective Pay Period ending 10/13/2018	1,183,145	1,112,039	2,295,184
5185	Increase to FY19 Approved per FTE insurance rate	769,019	530,884	
5650	Decrease in Bio-solids land application and composting cost due to new Bio-solids contract	-	(1,057,032)	(1,057,032)
6243	Change in adopted Worker's Compensation allocation due lower claims experience	(59,339)	(59,339)	(118,678)
6355, 6366, 8500	Eliminate non-recurring costs	(1,191,668)	(750,541)	
8505	Change in General Fund reimbursement amount	1,371	-	
9739	Change in reclaimed support transfer	1,450,000	(850,000)	600,000
Total		2,820,972	975,962	1,719,474

8 Q. WHAT ARE AW'S TOTAL ADJUSTED REVENUE REQUIREMENTS FOR  
9 FY 2019?

10 A. The adjusted revenue requirements result from the net utility costs, less the  
11 miscellaneous sources of non-rate revenue, and re-allocating specific outside city  
12 adjustments to the inside-city retail customer classes.

13 Non-rate revenue consists of revenue not associated with the delivery of water  
14 services, such as, private fire hydrant fees, Dillo Dirt sales, backflow prevention fees,  
15 and new service connections. The collection of non-rate revenue from these  
16 miscellaneous fees and charges reduces the overall revenue requirements recovered  
17 through service rates, which benefits all customer classes. Non-rate revenues for the

1 adjusted test year are \$14,759,405 million for water, including the reserve fund  
2 surcharge, and \$9,814,935 for wastewater.

3 **V. COST OF SERVICE ALLOCATIONS**

4 **A. Base/Extra Capacity Cost Allocation Methodology**

5 **Q. PLEASE EXPLAIN WHICH COST ALLOCATION METHODOLOGY AW**  
6 **USES TO DETERMINE WATER RATES BY CUSTOMER CLASS.**

7 A. Water systems are designed to have sufficient capacity to meet the average and peak  
8 system demands of their customers. This means that the water treatment plants,  
9 pumpage facilities, and the pipeline infrastructure must be oversized to meet the  
10 maximum demands of its customers. The AWWA M1 Manual has identified two cost  
11 allocation methods for allocating a utility's costs: the base/extra-capacity method and  
12 the commodity/demand method.<sup>6</sup>

13 AW utilizes the base/extra-capacity cost allocation methodology in order to  
14 determine water rates by customer class. Under this method, the utility's revenue  
15 requirements are functionalized (Treatment, Transmission Mains, Customer Service,  
16 etc.), identified as Joint or Specific (Retail, Wholesale), and assigned to demand  
17 parameters (Base Demand, Max Day, Max Hour).

18 **Q. HOW DOES AW DERIVE ITS WATER CUSTOMER CLASS DEMAND**  
19 **PARAMETER?**

20 A. The derivation of the customer class demand parameters for water are based on  
21 historical monthly consumption patterns relative to the system-wide maximum demand  
22 requirements. The use of customer peaking factors is a common methodology

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<sup>6</sup> Attachment JHG-4, M1 Manual of Water Supply Practices at 61.



1 identified by the AWWA M1 Manual in order to equitably allocate each customer class  
2 a portion of the system-wide max day and max hour demands. A peaking factor is the  
3 ratio of a customer's or customer class' maximum demand over average demand.

4 **Q. WHICH TYPE OF PEAKING FACTOR METHODOLOGY DOES AW USE?**

5 A. There are two different types of peaking factor calculation methodologies—coincident  
6 and noncoincident—and the determination of the appropriate methodology is based on  
7 the diversity of the customer classes. The rationale for supporting the use of  
8 Noncoincident Peaking (NCP) factors is that the benefits of diversity in customer class  
9 consumption patterns should accrue to all classes in proportion to their use of the  
10 system and not be allocated primarily to a particular class that happens to peak at a time  
11 different from other users of the system.<sup>7</sup> AW provides water service to five types of  
12 customer classes—Residential, Multifamily, Commercial, Large Volume, and  
13 Wholesale—and all of the classes benefit from the NCP factor calculation methodology  
14 because their consumption patterns vary by day and month.

15 In order to calculate the NCP factors by customer class, AW extracts customer  
16 billing data from the Customer Care and Billing system, while system data, including  
17 “max day demand” and “max hour demand,” are obtained from reports provided by  
18 AW's Treatment Division. Using this information on customer billing data and system  
19 peak data, AW uses the following formulas to calculate customer class peaking factors.

---

<sup>7</sup> Attachment JHG-4, M1 Manual of Water Supply Practices at 374-75.

***Class Max Day Peaking Factor***

$$\frac{\text{Average Day of Max Month}}{\text{Annual Average Day}} \times \frac{\text{System Max Day}}{\text{System Average Day Of Max Month}}$$

***Class Max Hour Peaking Factor***

$$\frac{\text{Average Day of Max Month}}{\text{Annual Average Day}} \times \frac{\text{System Max Hour}}{\text{System Average Day Of Max Month}}$$

1

2

3

4

5

6

7

AW uses a three-year rolling average of NCP factors by customer class in the calculation of rates to alleviate some volatility by fiscal year. In general, customer classes with a higher than average year-to-year change in NCP factors will generally have a higher than average revenue rate increase. Conversely, customer classes with a lower than average year-to-year change in NCP factors will generally have a lower than average revenue rate increase.

8

**Q. HOW DOES AW DERIVE ITS WASTEWATER CUSTOMER CLASS DEMAND PARAMETER?**

9

10

A. AW develops wastewater rates based on two sewage strength loading parameters: pounds of contributed biochemical oxygen demand (BOD) and total suspended solids (TSS). The use of BOD and TSS strengths is a common methodology identified by the WEF (Water Environment Federation) Financing and Charges for Wastewater Systems Manual<sup>8</sup> in order to equitably allocate a portion of treating BOD and TSS loadings to each customer class.

11

12

13

14

15

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<sup>8</sup> Attachment JHG-5, Water Environment Federation, Manual of Practice No. 27, *Financing and Charges for Wastewater Systems*, 146-148, 2004.

1   **Q.   DOES AW USE ANY OTHER ALLOCATION FACTORS IN THE COST**  
2   **ALLOCATION PROCESS?**

3   A.   Yes, as shown in Schedule II-F, AW allocates costs associated with meeting average  
4   customer water demand using the percent of average day demand (annual consumption  
5   / 365 days) by customer class. Similarly, AW allocates wastewater costs associated  
6   with treating average wastewater flows using customer class percent of annual  
7   wastewater flows. AW also allocates water and wastewater customer account costs  
8   using percent of equivalent accounts. Meter maintenance and capital costs are allocated  
9   using percent of equivalent meters based on AWWA M6 Manual maximum flow  
10   equivalencies.<sup>9</sup> Fire protection costs, which are water retail-only costs, are allocated  
11   based on equivalent fire connections.

12   **Q.   PLEASE DESCRIBE WHERE TO FIND THE COST ALLOCATION IN THE**  
13   **COS MODELS.**

14   A.   The primary function of the COS rate models are to equitably allocate the revenue  
15   requirements by customer class based on their usage characteristics of the system. The  
16   COS allocations are broken down into cost categories by O&M Costs, Revenue  
17   Allocated Costs, Other Costs, and Capital Costs. Each cost category is functionalized,  
18   identified as Common-to-All or Specific costs pools, and assigned by demand  
19   parameters.

20           The new COS rate models were built by Raftelis to transparently illustrate the  
21   process used to determine the cost of providing water and wastewater services for each  
22   customer class. The majority of tabs within the models focus on the allocation of

---

<sup>9</sup>   Attachment JHG-6, American Water Works Association, M6 Manual of Water Supply Practices, *Water Meters- Selection, Installation, Testing, and Maintenance*, 63-65 (5th ed. 2012).

1 revenue requirements to AW's customers. Cost allocation steps for O&M costs occur  
2 in water tabs 29-46 and wastewater tabs 18-35. Other Costs are allocated in water tabs  
3 47-58 and wastewater tabs 36-47. Since AW is not seeking recovery of the General  
4 Fund Transfer, revenue allocated costs for water (tabs 59-70) and wastewater (tabs 48-  
5 59) are not used. Capital Costs are allocated in water tabs 71-88 and wastewater tabs  
6 60-77. Revenue requirement totals by customer class are calculated for water in tabs  
7 89-93 and for wastewater in tabs 78-82 prior to calculating class DSC revenue  
8 requirements in water tab 94 and wastewater tab 83. Final allocated costs by customer  
9 class, inclusive of DSC revenue requirements, are calculated on water tab 95 and  
10 wastewater tab 84.

11 **Q. DOES AW USE DEPRECIATION AS A TOOL TO ALLOCATE COSTS?**

12 A. Yes. As described in the Direct Testimony of Richard Giardina, depreciation expense  
13 is not included in cash basis revenue requirements. However, AW uses accumulated  
14 depreciation in the Capital Cost (debt service) allocation process. Debt service costs  
15 are allocated to functional cost components using net book value of AW's assets by  
16 functional category. Net book value is derived by subtracting accumulated  
17 depreciation from the original asset costs (acquisition value).

18 Capital assets are depreciated using the straight-line method over the asset's  
19 useful life. The City considers land to be inexhaustible; therefore land assets are not  
20 depreciated. Table 3 below provides a summary listing of useful lives by asset type  
21 used by AW.

Table 3

AW Asset Useful Lives	
Asset Type	Useful Life (Years)
Buildings and improvements	15 - 50
Plant and equipment	5 - 60
Vehicles	3 - 20
Communication equipment	7
Furniture and fixtures	12
Computers and EDP equipment	3 - 7
Water rights	101

**B. Cost Functionalization**

**Q. CAN YOU DESCRIBE THE FUNCTIONAL ALLOCATION OF THE FY 2019 WATER O&M COSTS?**

**A.** Water COS model Table 30-1 provides a summary of the functional allocation of the FY 2019 O&M costs.

Approximately 30 percent of the O&M costs are allocated to the water Treatment Average Day functional category. This key function encompasses the direct costs associated with the treatment plant operations, maintenance, electricity, and chemical expenses. The Distribution Mains and Customer Service functions account for approximately 22 percent and 13 percent of the total O&M costs, respectively. The Distribution Mains function contains the maintenance costs for the pipeline distribution infrastructure. The Customer Service function includes the transfer to AE for the customer care support and billing services.

The COS Rate Model also apportions a percentage of indirect costs to the functions for the administration and support service tasks that are not directly allocated to a specific functional category. The indirect costs allocation percentages are based on a weighted average of the costs included in the functions.

1   **Q.    CAN YOU DESCRIBE THE FUNCTIONAL ALLOCATION OF THE FY 2019**  
2   **WASTEWATER O&M COSTS?**

3   A.    Wastewater COS model Table 19-1 provides a summary of the functional allocation of  
4   the FY 2019 O&M costs.

5           Approximately 26 percent of the O&M costs are allocated to the Wastewater  
6   Collection functional category. This key function encompasses the direct costs  
7   associated with AW's wastewater collection system. The Disinfection and Outfall and  
8   Biosolids management functions account for approximately 11 percent each of total  
9   O&M costs. The Disinfection and Outfall function contains costs related to the final  
10   wastewater treatment process of disinfecting treated wastewater, while the Biosolids  
11   management function contains costs related to removal and management of solids from  
12   sewage.

13   **Q.    HOW DOES AW TREAT NON-RATE REVENUES IN THE COST**  
14   **ALLOCATION PROCESS?**

15   A.    The annual test year revenue requirement for AW's water and wastewater utilities  
16   includes non-rate revenue items which are quantified during AW's annual budgeting  
17   process. Non-rate revenue items, such as interest income, reduce the amount of test  
18   year revenue that must be recovered through the water and wastewater rates paid by  
19   customers. Other non-rate revenue items increase the amount of test year revenue that  
20   must be recovered through the rates paid by customers. For example, if an AW water  
21   customer receives a bill credit for water consumption caused by a leak (that is, a  
22   reduction in their bill), it will increase the amount of revenue that must be recovered  
23   from the water rates paid by customers. Non-rate revenues are functionalized in the  
24   same manner as AW's revenue requirements, then allocated to AW's customers to

1 reduce the amount of O&M and Capital revenue requirements to be recovered through  
2 water and wastewater service rates.

3 **C. Allocation to Joint or Retail Only Costs**

4 **Q. HOW DOES AW ALLOCATE COSTS TO CUSTOMER CLASS?**

5 A. AW utilizes the base/extra-capacity cost allocation methodology in order to determine  
6 water rates by customer class. As discussed above and in the Direct Testimony of  
7 Richard Giardina, AW's revenue requirements are assigned to functions and then  
8 allocated to Joint or Specific (Retail, Outside City, etc.) cost pools. Table 27-1 of the  
9 COS Rate Model shows the percentage allocation of the customer classes by cost pools.  
10 The assignment of costs to the Joint or Specific cost pool is designated by a  
11 one-hundred percentage factor.

12 Joint costs are utility costs that are borne by all customer classes in proportion  
13 to their use of the system. Table 30-1 of the Water COS model and Table 20-1 of the  
14 Wastewater COS model provides an overview of the cost pool allocation percentages  
15 and costs by functional category. For example, utility O&M costs, such as Raw Water,  
16 Treatment Facilities, and Transmission Mains, are considered common-to-all costs and  
17 are allocated to both the retail and wholesale customer classes.

18 Joint allocated costs for the adjusted test year identified in the Water COS rate  
19 model are \$94.5 million, or 71.2% of the total O&M costs of \$132.7 million. Joint  
20 allocated costs for the adjusted test year identified in the Wastewater COS rate model  
21 are \$81.9 million, or 71.3% of the total O&M costs of \$114.8 million.

22 The Retail Only cost pool groups the revenue requirements that AW has  
23 identified that specifically benefit the retail customer classes—Residential,  
24 Multifamily, Commercial, and Large Volume. Table 31-1 of the COS Rate Model

1 provides an overview of the cost pool allocation percentages and costs by functional  
2 category. Water costs associated with the Distribution Mains, Direct Fire, and Retail  
3 Meters & Services functions are allocated to the Retail cost pool primarily because the  
4 Wholesale customer class maintains its own distribution, fire, and water meter  
5 infrastructure. Similarly, wastewater costs associated with the Collection function are  
6 allocated to the Retail cost pool primarily because the Wholesale customer class  
7 maintains its own collection system.

8 Retail only allocated costs identified in the Water COS model are \$36.1 million,  
9 or 27.2% of the total O&M costs of \$132.7 million, while retail only allocated costs  
10 identified in the Wastewater COS model are \$30.4 million, or 26.5% of total O&M  
11 costs of \$114.8 million.

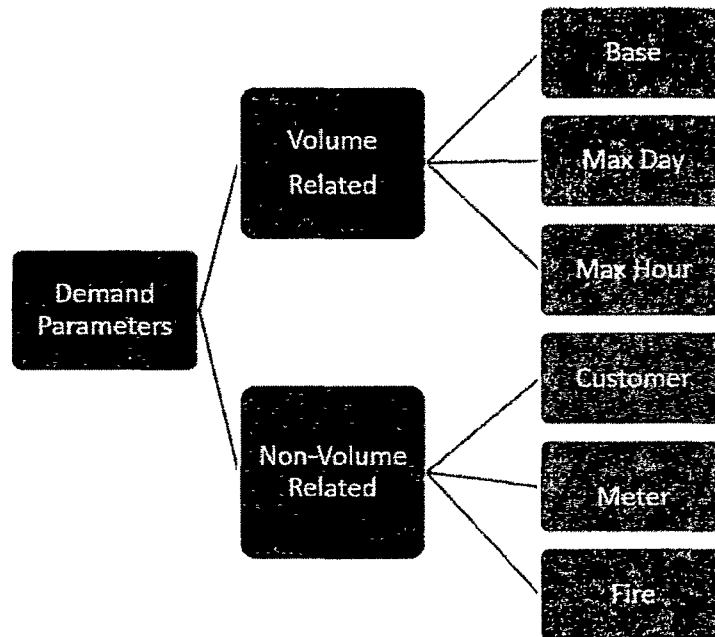
12 **D. Calculating System Unit Costs for Each Demand Parameter**

13 **Q. HOW DOES AW CALCULATE THE SYSTEM UNIT COST FOR EACH**  
14 **DEMAND PARAMETER?**

15 **A.** AW utilizes the base/extra-capacity cost allocation methodology in order to determine  
16 water rates by customer class. Under this method, AW's revenue requirements are  
17 functionalized, identified as Joint or Specific, and assigned by demand parameters.  
18 Demand parameters are broken down into two categories: Volume Related and  
19 Non-Volume Related.



1



2 Schedule II-F provides a summary of the units of service by demand parameter.

3 The units of service by demand parameter figures are used throughout the COS Rate

4 Model to determine the unit COS by customer class for the following cost items:

- 5
- 6
- 7
- 8
- 9
- Operations & Maintenance
  - Non-Rate Revenue
  - Other Costs
  - Revenue Allocated costs
  - Capital costs

10 **Q. WHAT CONSUMPTION VALUES DID AW USE IN THE COST**  
 11 **ALLOCATION AND RATE SETTING PROCESS?**

12 **A.** AW used actual test year consumption and flow values for all customer classes, to  
 13 allocate costs and develop the proposed rates for the four wholesale customers  
 14 impacted by this rate filing. Assumed consumption and flow values for these customers  
 15 are shown in Table 4 below:

1

Table 4

Test Year Consumption/Flow Values (1,000 gallons)		
Customer	Test Year Water Consumption	Test Year Wastewater Flows
North Austin MUD	326,506	235,434
Northtown MUD	291,779	246,080
Water District 10	827,353	N/A
Wells Branch MUD	481,286	385,428

2

**E. Customer Class Revenue Requirements**

3

**Q. WHAT ARE THE REVENUE REQUIREMENTS FOR THE FOUR WHOLESALE CUSTOMERS IMPACTED BY THIS FILING?**

4

5

**A.** Customer class revenue requirements for the four wholesale customers impacted by this filing are shown in Table 5 below:

6

7

Table 5

Adjusted Test Year Revenue Requirements			
Customer	Water Revenue Requirements	Wastewater Revenue Requirements	Total Revenue Requirements
North Austin MUD	\$1,708,916	\$1,226,475	\$2,935,391
Northtown MUD	\$1,397,578	\$1,281,932	\$2,679,510
Water District 10	\$4,569,066	N/A	\$4,569,066
Wells Branch MUD	\$2,355,245	\$2,007,825	\$4,363,070

1   **Q.   DOES AW MAKE ANY CONSUMPTION OR FLOW ADJUSTMENTS IN THE**  
2       **BILLING PROCESS FOR THE WHOLESALE CUSTOMERS IMPACTED BY**  
3       **THIS FILING?**

4   A.   Yes, as described in Schedules II.G.2.6 and II.G.2.7, AW adjusts billed wastewater  
5       flows for the three wastewater Petitioners to comply with the Order on Rehearing in  
6       Docket No. 42857 and to fully recover the revenue requirements established by the  
7       Commission-Approved Rates in that docket. The City has to increase billed wastewater  
8       flows for Inflow & Infiltration (I&I) because the Commission included an incremental  
9       10.5 percent of I&I flows in the billing basis when setting the ordered rates.

10                               **VI.   RATE DESIGN AND RATES**

11   **Q.   HOW DOES AW STABILIZE POTENTIALLY VOLATILE VOLUMETRIC**  
12       **WATER SERVICE REVENUE?**

13   A.   Volumetric water service revenue is inherently volatile because of extreme weather  
14       conditions. However, AW has strengthened its financial position through a series of  
15       business model changes recommended by several commissions and adopted by the  
16       Austin City Council. Starting in 2015, AW increased water fixed charges through an  
17       additional monthly fixed fee to collect a greater percentage of its revenue requirement  
18       from fixed fees. In addition, AW established Water Revenue Reserve Fund to provided  
19       necessary reserves for revenue shortfalls greater than 10 percent of budgeted revenues.  
20       The revenue stability reserve is funded through a volumetric surcharge charged to all  
21       customers, except the Petitioners in Docket No. 42857. These innovative changes have  
22       not only improved AW's financial metrics but reinforced the City's position as a leader  
23       in conservation based pricing.

1 Q. PLEASE GIVE AN OVERVIEW OF AW'S WATER RATE STRUCTURE.

A. AW's water customers are assessed user charges through a combination of fixed fees and volumetric or usage-based charges. As described in the previous question, AW targets varying levels of fixed revenue recovery from each customer class based on consumption and revenue volatility of each customer class to minimize revenue volatility. In general, residential customer classes exhibit a greater degree of consumption and revenue volatility. Consequently, AW targets a higher level of fixed revenue from the residential customer class than other classes at 29.4 percent of total revenues. Although AW's wholesale customers are made up primarily of residential customers, AW targets 11 percent of fixed revenues from the wholesale customer class. Table 6 below provides AW's fixed revenue targets by customer class. Proposed water rates for the wholesale customer class are designed to achieve approximately 11 percent of wholesale revenue requirements through fixed charges, with the remaining revenue requirement being recovered through a uniform volumetric rate.

Table 6

Class	Goal
Residential	29.4%
Multifamily	20.3%
Commercial	19.3%
Large Volume	14.0%
Wholesale	11.0%

16 Q. PLEASE GIVE AN OVERVIEW OF AW'S WASTEWATER RATE  
17 STRUCTURE.

18 A. AW's wastewater customers are assessed user charges through a combination of a fixed  
19 customer charge of \$10.30 per account and volumetric or usage-based charges.  
20 Although the Commission ordered rates in Docket No. 42857 established higher fixed

charges, for the three wholesale wastewater Petitioners, AW has proposed that the fixed charge be reduced to \$10.30 to be consistent with the retail fixed account charge.

**Q. WHAT ARE THE PROPOSED RATES FOR THE PETITIONERS?**

A. The following tables provide existing and proposed water and wastewater service rates for the Petitioners.

North Austin MUD #1			
Current Rates: PUC Ordered Water Rates (Effective February 1, 2016)		Proposed Water Rates (Effective November 1, 2019)	
Meter Equivalent Charge: including 0 gallons		Meter Equivalent Charge: including 0 gallons	
Meter Size	Rate	Meter Size	Rate
5/8	\$0.00	5/8	\$7.25
3/4	\$0.00	3/4	\$10.00
1	\$0.00	1	\$12.80
1 1/2	\$0.00	1 1/2	\$14.60
2	\$0.00	2	\$23.70
3	\$0.00	3	\$69.30
4	\$0.00	4	\$115.00
6	\$0.00	6	\$233.70
8	\$0.00	8	\$443.60
10	\$0.00	10	\$699.20
12	\$0.00	12	\$918.30
Fixed Minimum Charge: Additional fixed charge		Fixed Minimum Charge: Additional fixed charge	
Monthly Charge:	\$16,652.00	Monthly Charge:	\$11,000
Volumetric Charge		Volumetric Charge	
Volume	Charge (Per 1,000 Gallons)	Volume	Charge (Per 1,000 Gallons)
All Volumes	\$2.75	All Volumes	\$4.62
Water Revenue Stability Reserve Fund Surcharge		Water Revenue Stability Reserve Fund Surcharge	
Volume	Charge (Per 1,000 Gallons)	Volume	Charge (Per 1,000 Gallons)
All Volumes	\$0.00	All Volumes	\$0.05
Current Rates: PUC Ordered Wastewater Rates (Effective February 1, 2016)		Proposed Wastewater Rates (Effective November 1, 2019)	
Customer Charge: including 0 gallons		Customer Charge: including 0 gallons	
Monthly Charge	\$51.00	Monthly Charge	\$10.30
Volumetric Charge		Volumetric Charge	
Volume	Charge (Per 1,000 Gallons)	Volume	Charge (Per 1,000 Gallons)
All Volumes	\$4.23	All Volumes	\$5.21

1

Northtown MUD			
Current Rates: PUC Ordered Water Rates (Effective February 1, 2016)		Proposed Water Rates (Effective November 1, 2019)	
Meter Equivalent Charge: including 0 gallons		Meter Equivalent Charge: including 0 gallons	
Meter Size	Rate	Meter Size	Rate
5/8	\$0.00	5/8	\$7.25
3/4	\$0.00	3/4	\$10.00
1	\$0.00	1	\$12.80
1 1/2	\$0.00	1 1/2	\$14.60
2	\$0.00	2	\$23.70
3	\$0.00	3	\$69.30
4	\$0.00	4	\$115.00
6	\$0.00	6	\$233.70
8	\$0.00	8	\$443.60
10	\$0.00	10	\$699.20
12	\$0.00	12	\$918.30
Fixed Minimum Charge: Additional fixed charge		Fixed Minimum Charge: Additional fixed charge	
Monthly Charge:	\$12,304.00	Monthly Charge:	\$8,500
Volumetric Charge		Volumetric Charge	
Volume	Charge (Per 1,000 Gallons)	Volume	Charge (Per 1,000 Gallons)
All Volumes	\$2.59	All Volumes	\$4.22
Water Revenue Stability Reserve Fund Surcharge		Water Revenue Stability Reserve Fund Surcharge	
Volume	Charge (Per 1,000 Gallons)	Volume	Charge (Per 1,000 Gallons)
All Volumes	\$0.00	All Volumes	\$0.05
Current Rates: PUC Ordered Wastewater Rates (Effective February 1, 2016)		Proposed Wastewater Rates (Effective November 1, 2019)	
Customer Charge: including 0 gallons		Customer Charge: including 0 gallons	
Monthly Charge	\$60.00	Monthly Charge	\$10.30
Volumetric Charge		Volumetric Charge	
Volume	Charge (Per 1,000 Gallons)	Volume	Charge (Per 1,000 Gallons)
All Volumes	\$4.15	All Volumes	\$5.21

2

1

Travis County WCID #10			
Current Rates: PUC Ordered Water Rates (Effective February 1, 2016)		Proposed Water Rates (Effective November 1, 2019)	
Meter Equivalent Charge: including 0 gallons		Meter Equivalent Charge: including 0 gallons	
Meter Size	Rate	Meter Size	Rate
5/8	\$0.00	5/8	\$7.25
3/4	\$0.00	3/4	\$10.00
1	\$0.00	1	\$12.80
1 1/2	\$0.00	1 1/2	\$14.60
2	\$0.00	2	\$23.70
3	\$0.00	3	\$69.30
4	\$0.00	4	\$115.00
6	\$0.00	6	\$233.70
8	\$0.00	8	\$443.60
10	\$0.00	10	\$699.20
12	\$0.00	12	\$918.30
Fixed Minimum Charge: Additional fixed charge		Fixed Minimum Charge: Additional fixed charge	
Monthly Charge:	\$38,611.00	Monthly Charge:	\$40,000
Volumetric Charge		Volumetric Charge	
Volume	Charge (Per 1,000 Gallons)	Volume	Charge (Per 1,000 Gallons)
All Volumes	\$2.75	All Volumes	\$4.86
Water Revenue Stability Reserve Fund Surcharge		Water Revenue Stability Reserve Fund Surcharge	
Volume	Charge (Per 1,000 Gallons)	Volume	Charge (Per 1,000 Gallons)
All Volumes	\$0.00	All Volumes	\$0.05

2

Wells Branch MUD			
Current Rates: PUC Ordered Water Rates (Effective February 1, 2016)		Proposed Water Rates (Effective November 1, 2019)	
Meter Equivalent Charge: including 0 gallons		Meter Equivalent Charge: including 0 gallons	
Meter Size	Rate	Meter Size	Rate
5/8	\$0.00	5/8	\$7.25
3/4	\$0.00	3/4	\$10.00
1	\$0.00	1	\$12.80
1 1/2	\$0.00	1 1/2	\$14.60
2	\$0.00	2	\$23.70
3	\$0.00	3	\$69.30
4	\$0.00	4	\$115.00
6	\$0.00	6	\$233.70
8	\$0.00	8	\$443.60
10	\$0.00	10	\$699.20
12	\$0.00	12	\$918.30
Fixed Minimum Charge: Additional fixed charge		Fixed Minimum Charge: Additional fixed charge	
Monthly Charge:	\$21,133.00	Monthly Charge:	\$19,000
Volumetric Charge		Volumetric Charge	
Volume	Charge (Per 1,000 Gallons)	Volume	Charge (Per 1,000 Gallons)
All Volumes	\$2.60	All Volumes	\$4.31
Water Revenue Stability Reserve Fund Surcharge		Water Revenue Stability Reserve Fund Surcharge	
Volume	Charge (Per 1,000 Gallons)	Volume	Charge (Per 1,000 Gallons)
All Volumes	\$0.00	All Volumes	\$0.05
Current Rates: PUC Ordered Wastewater Rates (Effective February 1, 2016)		Proposed Wastewater Rates (Effective November 1, 2019)	
Customer Charge: including 0 gallons		Customer Charge: including 0 gallons	
Monthly Charge	\$51.00	Monthly Charge	\$10.30
Volumetric Charge		Volumetric Charge	
Volume	Charge (Per 1,000 Gallons)	Volume	Charge (Per 1,000 Gallons)
All Volumes	\$4.14	All Volumes	\$5.21

## VII. CASH ACCOUNTING

Q. DOES THE PROPOSED REVENUE REQUIREMENT INCLUDE ANY AMOUNTS RELATED TO DEFERRED BALANCE SHEET ITEMS?

A. No. AW's balance sheet, which is prepared in accordance with Generally Accepted Accounting Principles (GAAP), contains certain deferred items shown in Schedule



1 II.A.3 and further described in Schedule II-A.3.8. AW has not included any amounts  
2 in the proposed cash basis revenue requirement.

3 **Q. DO THE PROPOSED WATER RATES INCLUDE RECOVERY FOR ANY**  
4 **AMOUNTS RELATED TO SPECIAL CASH ACCOUNTS?**

5 A. Yes. As described in Section IV.B.5, AW's proposed rates include a Revenue Stability  
6 Reserve Fund Surcharge of \$0.05 per 1,000 gallons for the four wholesale customers  
7 impacted by this filing to maintain 120 days of funding in the Revenue Stability  
8 Reserve Fund. The balances of AW's other special cash accounts described in  
9 Schedules II-A-3.3 and II-A-3.11 were funded through bond proceeds at the time of  
10 issuance and are not included in AW's cash basis revenue requirement.

11 **Q. DOES THE ADJUSTED REVENUE REQUIREMENT IN THE RFP TIE TO**  
12 **THE UTILITY'S AUDITED FINANCIAL STATEMENTS**

13 A. No, AW's revenue requirements were determined under the cash basis, while AW's  
14 audited financial statements are prepared in accordance with GAAP. Consequently,  
15 AW's audited financial statements includes certain income statement items, such as  
16 depreciation and deferred items, and certain deferred balance sheet items, including the  
17 deferred asset accounts described in Schedule II-A-3.8, which are not included in AW's  
18 proposed revenue requirements. However, as described in Schedule II-D-9.2, AW has  
19 included adjusted test year funding amounts for other post-employment benefits  
20 (OPEB) and pension obligations in the proposed revenue requirements.

1   **Q.    HOW IS THE ADJUSTED REVENUE REQUIREMENT IMPACTED BY AW'S**  
2   **FINANCIAL POLICIES?**

3   A.    AW has adopted a comprehensive set of financial policies to ensure that its financial  
4       resources are managed in a prudent manner and to provide a foundation for long-range  
5       financial sustainability. Compliance with these policies and proposed updates to the  
6       policies are reviewed annually by the City Council Audit and Finance Committee as  
7       part of the budget process.

8           AW's financial policies include targets for several key financial metrics that  
9       AW, credit rating agencies, and the investment community use to assess AW's  
10      financial performance. While there are many factors that contribute to an entity's  
11      overall credit rating, credit rating agencies place a heavy emphasis on an entity's level  
12      of cash reserves, and DSC.

13                                   **VIII. CONCLUSION**

14   **Q.    DOES THIS CONCLUDE YOUR TESTIMONY?**

15   A.    Yes, it does.

**Joseph H. Gonzales, CPA**

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 Cedar Park, Texas 78613  
 (512) 791-6786 (Cell)  
 jvg626@gmail.com

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**SUMMARY OF QUALIFICATIONS**

- Results-oriented and dedicated professional with extensive experience in finance, accounting, planning, management, and consulting.
- Creative leader with the ability to supervise, motivate, and train others to reach their highest level of productivity.
- Excellent communication, problem-solving and technology integration skills.
- Successful in meeting deadlines in fast paced environments.

**WORK EXPERIENCE**

2015 – Current      **City of Austin-Austin Water, Austin Texas**

***Financial Manager III***

- Conducts technical financial analysis to support recommendations on rates and prepares, reviews, and recommends rates and prices for the utility's services
- Directs the preparation and implementation of the utility's Cost of Service rate studies
- Direct the development of the Financial Forecast, which integrates various models used by the utility to estimate future revenue requirements, rates, and capital expenditures
- Plans, organizes, directs and controls activities associated with accounting and financial reporting, fixed asset management, performance measurement and reporting, cash management and debt management
- Provide financial advice to the utility's executive team

2010 – 2015      **City of Cedar Park, Finance Department, Cedar Park, Texas**

***Finance Director***

- Manage the City's annual Budget and Comprehensive Annual Financial Report (CAFR) preparation
- Oversee preparation of internal and external financial statements for all City funds in accordance with generally accepted accounting principles
- Manage the investment of funds, bank relations, and investment portfolio policy
- Plan and coordinate debt transactions with investment bankers, rating agencies, investors, credit providers, and bond attorneys
- Manage daily accounting, finance and utility billing activities

***Assistant Director of Finance***

- Oversee preparation of internal and external financial statements for all City funds in accordance with generally accepted accounting principles.
- Manage daily accounting activities, including accounts payable, purchasing, payroll, and general ledger maintenance.
- Manage the investment of funds, bank relations, and investment portfolio policy
- Coordinate debt transactions with investment bankers, rating agencies, investors, credit providers, and bond attorneys

**Joseph H. Gonzales****WORK EXPERIENCE (continued)**

2001 – 2010

**City of Austin, FASD-Controller's Office, Austin, Texas*****Accounting Manager-Corporate***

- Coordinate the preparation and publication of the City's Comprehensive Annual Financial Report (CAFR).
- Oversee preparation of internal and external financial statements for the General Fund, capital project funds, special revenue funds and grant funds in accordance with generally accepted accounting principles.
- Manage the preparation of the City's Full Cost and OMB Cost Allocation plans and calculation of indirect cost rates.
- Assist departments with financial system, internal control and financial reporting issues.

***Financial Consultant***

- Prepared five-year forecast, annual business plan and annual budget.
- Assisted with the preparation and publication of the City's Comprehensive Annual Financial Report (CAFR)
- Developed and maintained automated financial statement preparation tool in Access.
- Prepared various financial and management reports.

2000 – 2001

**Dell Financial Services, Round Rock, Texas*****Senior Financial Analyst, Public Segment***

- Developed lease rate pricing to achieve revenue and income goals in a competitive market.
- Developed financial models, reports, forecasts, and annual budget.
- Analyzed monthly budget variances and compare to planned results.
- Successfully developed and implemented a sales quote tool in Access to streamline the quoting process.
- Created a backlog tool in Access currently used by the entire company to improve tracking and reporting of unfunded orders.

1998 – 2000

**Pratt & Whitney DARO, Grand Prairie, Texas*****Financial Analyst/Production Cell Leader***

- Supervised and motivated production staff in a team environment.
- Coordinated orders to meet time deadlines, and dramatically increased customer satisfaction.
- Generated various financial and operation performance reports utilizing Access and Excel.
- Reviewed management control system and made recommendations for corrective action.
- Successfully reduced aircraft engine component repair turn-time from 40 days to 21 days while tripling output.
- Decreased cell overtime by 88% and operating expenses by 35%.

**EDUCATION****University of Texas, Austin, Texas**

Bachelor of Business Administration in Accounting

**VOLUNTEER  
ACTIVITIES**

Coach – Town & Country Optimist (Basketball, Soccer & Softball-Back to Back National Champion 1993/1994), Neighborhood Sports (Basketball), CC United Soccer YMCA (Baseball, Basketball & Soccer), Cathedral School of St. Mary – PTA Treasurer, Fall Festival Committee Member, School Board Member-Holy Family Catholic School

List of Schedules Sponsored

Schedule number	Schedule Name
II-A	Cost of Service Summary
II-A-1	Cost of Service by Water / Wastewater
II-A-2	Statement of Income
II-A-2.1 (W)	Statement of Income - Water
II-A-2.1 (WW)	Statement of Income - Wastewater
II-A-2.2	Statement of Income - Test Year Adjusted
II-A-2.2 (W)	Statement of Income - Test Year Adjusted - Water
II-A-2.2 (WW)	Statement of Income - Test Year Adjusted - Wastewater
II-A-2.3	Test Year Affiliate Income
II-A-2.4	Rate of Return on Net Invested Capital
II-A-3	Balance Sheet
II-A-3.1	Comparative Balance Sheet
II-A-3.2	Other Physical Property
II-A-3.3	Special Cash Accounts
II-A-3.4	Receivables
II-A-3.5	Uncollectable Accounts
II-A-3.6	Prepayments
II-A-3.7	Significant Assets
II-A-3.8	Deferred Asset Accounts
II-A-3.9	Accounts Payable to Associated Companies
II-A-3.10	Deferred Credits
II-A-3.11	Funding of Reserves
II-A-3.12	Unappropriated Retained Earnings
II-A-3.13	Advances to/from Parent Corporation
II-B.	Rate Base Summary
II-B (W)	Rate Base Summary - Water
II-B (WW)	Rate Base Summary - Wastewater
II-B-1	Original Cost of Utility Plant
II-B-1 (W)	Original Cost of Utility Plant - Water
II-B-1 (WW)	Original Cost of Utility Plant - Wastewater
II-B-1.1	Plant Addition to Cost in Adjusted Test Year
II-B-1.2	Adjusted Test Year Plant
II-B-1.3	Assets Used for Purposed Other Than Utility
II-B-1.4	Assets Not Currently In Use
II-B-1.5	Engineer's Affidavit
II-B-2	Construction Work in Progress for Water/Wastewater
II-B-2.1	Cancelled Construction Projects
II-B-3	Accumulated Depreciation Summary

Schedule number	Schedule Name
II-B-3 (W)	Accumulated Depreciation Summary - Water
II-B-3 (WW)	Accumulated Depreciation Summary - Wastewater
II-B-3.1	Accumulated Depreciation - Surplus/Deficiency Between Book and Theoretical
II-B-3.2	Accumulated Depreciation - Description of Methods and Procedures
II-B-3.3	Accumulated Depreciation - Affidavit
II-B-4	Plant Held for Future
II-B-5	Accumulated Provision Balances
II-B-6	Materials and Supplies - 13-month Average
II-B-6.a	Materials and Supplies - Inventory Evaluation Method
II-B-6.b	Materials and Supplies - Model Used to Calculate Needed Level
II-B-7.a-g	Working Capital
II-B-7.h (W)	Working Capital - Water
II-B-7.h (WW)	Working Capital - Wastewater
II-B-7.i	Working Capital - Removal of Amortized Expense
II-B-7.j	Working Capital - Funds Availability Arrangement
II-B-8	Prepayments
II-B-9	Storm Damage and Extraordinary Property Loss
II-B-10	Other Rate Base Items
II-B-11	Regulatory Assets
II-C-1	Rate of Return Calculation
II-C-2	Weighted Average Cost of Capital
II-C-3	Preferred Stock
II-C-4	Long Term Debt
II-C-5	Weighted Average Cost of Short-Term Debt
II-C-6	Amortization Schedules for all Short and Long-Term Debt
II-C-7	Capital Requirements
II-C-8	Financial Tests and Ratios
II-C-9	Historical Growth in Earnings, Dividends, and Book Value
II-C-9.1	Financial Tests and Ratios
II-C-9.2	Earnings Per Share Calculations
II-D-1	Summary of Adjusted Test Year O&M Expenses
II-D-1.1	Historical and Per Book Test Year O&M Expenses
II-D-1.2 (W)	Adjustments to Test Year - Water
II-D-1.2 (WW)	Adjustments to Test Year - Wastewater
II-D-2	Bad Debt Expense
II-D-3.1	Advertising
II-D-3.2	Contribution and Donation Expense
II-D-3.3	Industry Organization Membership Dues
II-D-3.4	Business/Economic Membership Dues

Schedule number	Schedule Name
II-D-3.5	Professional Membership Dues
II-D-3.6	Social Organizations
II-D-4	Summary of Outside Service Employed
II-D-5	Summary of Research and Development Expenditures
II-D-6	Rents and Leases
II-D-7 (W)	Purchased Water
II-D-7 (WW)	Purchased Wastewater
II-D-8	Storm Damage
II-D-9	Actual Payroll Detail, Capitalized vs. Expensed
II-D-9.1.a	Actual Payroll Detail - Actual Payroll Expense
II-D-9.1.b	Actual Payroll Expense by Month
II-D-9.1.c	General Payroll Increase for Historic Test Year and Adjusted Test Year
II-D-9.1.d	Payroll Detail - Merit Increases and Management Salary Increases
II-D-9.1.e	Total Annual Payroll Increases
II-D-9.1.f	Payroll Detail - Adjusted Test Year Reconciliation
II-D-9.1.g	Payroll Detail - Employee Benefits and Incentive Compensation
II-D-9.2.a	Pension and OPEB Benefits - Unfunded Costs
II-D-9.2.b	Pension and OPEB Benefits - Actuarial Studies
II-D-9.2.c	Pension and OPEB Benefits - Costs, Expenses and Funding by NARUC Account
II-D-9.2.d	Pension and OPEB Benefits - Costs, Expenses and Funding by NARUC Account - 45 Day Update
II-D-9.2.e	Pension and OPEB Benefits - Actual and Adjusted SFAS No. 106 Funds
II-D-9.2.f	Pension and OPEB Benefits- SFAS No. 106 Funding
II-D-9.2.g	Pension and OPEB Benefits- SFAS No. 106 Changes
II-D-9.2.h	Pension and OPEB Benefits - Accruals
II-D-9.2.i	Pension and OPEB Benefits - Understatement of Accounting Standards
II-D-9.3.a	Other Payroll Information - Deferred Income and Consultant Fees
II-D-9.3.b	Other Payroll Information - Number of Employees
II-D-9.3.c	Other Payroll Information - Vacation Pay
II-D-9.3.d	Other Payroll Information - Incentive Compensation and Bonus Plans
II-D-9.3.e	Other Payroll Information - Insurance Premiums
II-D-9.3.f	Other Payroll Information - Positions Eliminated
II-D-10	Regulatory Expense
II-E-1	Depreciation Expense
II-E-1 (W)	Depreciation Expense - Water
II-E-1 (WW)	Depreciation Expense - Wastewater
II-E-1.1	Depreciation Methods
II-E-1.2	Changes in Depreciation Methods
II-E-1.4 (W)	Depreciation Studies - Water

Schedule number	Schedule Name
II-E-1.4 (WW)	Depreciation Studies - Wastewater
II-E-2	Taxes Other than Federal Income Taxes
II-E-2.1	Ad Valorem Taxes
II-E-3	Federal Income Tax Calculation
II-E-3.1	Reconciliation of Test Year Book Net Income to Taxable Net Income
II-E-3.2	Reconciliation of Timing Differences
II-E-3.3	Plant Adjustments
II-E-3.4	Consolidation/Affiliate Tax Allocation
II-E-3.5	ADFIT
II-E-3.6	ADFIT - Description of Timing Differences
II-E-3.7	Adjustments to ADFIT
II-E-3.8	ADFIT and ITC - Plant Adjustments and Allocations
II-E-3.9	Analysis of ITCs
II-E-3.10	ITC Utilized
II-E-3.11	ITC Generated But Not Utilized
II-E-3.12	ITC Utilized - Stand Alone Basis
II-E-3.13	ITC Election
II-E-3.14	NARUC Account 255
II-E-3.15	Analysis of Additional Depreciation Requested
II-E-3.16	Amortization of Protected and Unprotected Excess Deferred Taxes
II-E-3.17	Analysis of Excess Deferred Taxes by Timing Difference
II-E-3.18	Effects of Post Test Year Adjustment
II-E-3.19	List of FIT Testimony
II-E-3.20	History of Tax Normalization
II-E-3.21	Tax Elections, IRS Audit Status and Private Letter Rulings
II-E-3.22	Method of Accounting for ADFIT Related to NOL Carryforward
II-E-3.23	Federal Tax Returns
II-E-4	Other Expenses
II-E-4.1	Deferred Expenses from Prior Dockets
II-E-4.2	Below the Line Expenses
II-E-4.3	Nonrecurring or Extraordinary Expenses
II-F	Allocation Factors
II-G	Historic Operating Revenues
II-G (W)	Historic Operating Revenues - Water
II-G (WW)	Historic Operating Revenues - Wastewater
II-G-1 (W)	Operating Revenues by Classification - Water
II-G-1 (WW)	Operating Revenues by Classification - Wastewater
II-G-1.1	Summary of Revenue Impacts of Adjustment
II-G-1.2 (W)	Revenue Impact Data - Water



Schedule number	Schedule Name
II-G-1.2 (WW)	Revenue Impact Data - Wastewater
II-G-1.3 (W)	Rate Comparison/Usage - Water
II-G-1.3 (WW)	Rate Comparison/Usage - Wastewater
II-G-1.4 (W)	Customer Consumption - Water
II-G-1.4 (WW)	Customer Flows - Wastewater
II-G-1.5 (W)	Accrued Revenues - Water
II-G-1.5 (WW)	Accrued Revenues - Wastewater
II-G-1.6 (W)	Miscellaneous Revenues - Water
II-G-1.6 (WW)	Miscellaneous Revenues - Wastewater
II-G-2.1 (W)	Connections Added and Lost - Water
II-G-2.1 (WW)	Connections Added and Lost - Wastewater
II-G-2.2 (W)	Monthly Usage Data - Water
II-G-2.2 (WW)	Monthly Usage Data - Wastewater
II-G-2.3 (W)	Customer Classification History - Water
II-G-2.3 (WW)	Customer Classification History - Wastewater
II-G-2.4 (W)	Wholesale/Sales for Resale - Water
II-G-2.4 (WW)	Wholesale/Sales for Resale - Wastewater
II-G-2.5 (W)	Large Users - Water
II-G-2.5 (WW)	Large Users - Wastewater
II-G-2.6	Customer Adjustments
II-G-2.7	Customer Adjustment Data
II-G-2.8	Test Year Coincident Peak Data
II-G-3	Revenue Calculation Methodologies
II-G-4	Weather Data
II-G-5	Miscellaneous Fees
II-G-6	Tariff
II-H-1	Cost of Service - Water/Wastewater
II-H-2	Contracts
III (W)	Rate Design - Water
III (WW)	Rate Design - Wastewater
IV-1	Affiliate and/or Shared Expenses by NARUC Account
IV-2	Adjusted Affiliate Expenses
IV-3	Organization Chart
IV-4	Description of Services
IV-4.1	Allocation Manual
IV-5	Capital Projects
IV-6	Adjustments to Test Year Expenses
IV-7	Statutory Requirements
IV-8	Services Provided to Affiliates

Schedule number	Schedule Name
IV-9	Allocation of Affiliate
IV-10	Controls
IV-11	Affiliate, Regional, Functional or Organizational Splits - Billing Methods
IV-12.1	Affiliate
IV-12.2	Texas Affiliates and Regions
IV-13	Affiliate - Project Codes/Closed in Test Year
IV-14	Affiliate - Payroll
IV-14.1	Affiliate - Contracts
V-1	Audit Reports
V-2	Variance Reports
V-3	Budgets
V-4	Unaccounted for Water
V-4 (1)	Unaccounted for Water - Narrative

**City of Austin**  
**Citywide Expense Object Codes for FY2019 - 2020**

Object Code	Description
<b>Personnel</b>	
<b>Salaries (Series 500)</b>	
5001	REGULAR WAGES - FULL-TIME  For budgeting purposes, used to estimate annual gross wages, including regular, vacation, accident, sick, and other paid leave for permanent, full time employees only. Actual expenses include regular wages and merit for permanent full time employees only, (both 40 and 56 hour employees.) Excludes shift differential, overtime, assignment pay, educational incentive pay, terminal pay and severance pay. Source: Payroll interface.
5002	REGULAR WAGES - PART-TIME  For budgeting purposes, used to estimate annual gross wages including regular, vacation, accident, sick and other paid leave for permanent, part-time employees, such as Library pages. Actual expenses include regular wages and merit for permanent part-time employees only. Excludes shift differential, overtime, assignment pay, terminal pay and severance pay. Source: Payroll Interface.
5003	SEASONAL EMPLOYEES  Gross wages for seasonal employees of the City who work for more than two weeks, but less than one year. Such employees may work full or part-time but are not in permanent budgeted positions (e.g. summer employees in the Parks Department; interns; Municipal Program Aides). Employment beyond six months requires approval from Budget Office and HRD. Source: Payroll Interface
5004	SHIFT DIFFERENTIAL  Shift differential paid to full or part-time employees (non-civil service). Source: Payroll Interface
5005	OVERTIME  Overtime pay for full or part-time employees (non-civil service). Source: Payroll Interface
5006	TEMPORARY EMPLOYEES  Gross wages for temporary employees of the City. Usually a staffing supplement to complete specific projects or to handle especially heavy workloads. Timeframe for these positions should not exceed one year; employment beyond six months requires approval from Budget Office and HRD. (Payments to temporary employment agencies should be charged to Object 5860- Services-Temporary Employment.) Source: Payroll Interface
5007	REGULAR WAGES - CIVIL SERVICES  For budgeting purposes, used to estimate annual gross wages, including regular, vacation, accident, sick and other paid leave for civil service personnel - police officers and firefighters. Actual expenses include regular wages, probation, promotion, etc. for both 40 and 56 hour employees; longevity (stability pay) for fire fighters. Includes assignment pay, educational incentive pay, and comp time paid. Excludes shift differential, overtime, terminal pay, and severance pay. Source: Payroll Interface
5008	OVERTIME - CIVIL SERVICE  Overtime pay for civil service employees- police officers and firefighters. Source: Payroll Interface
5009	SHIFT DIFFERENTIAL-CIVIL SERV  Shift differential paid to civil service employees. Source: Payroll Interface
5010	BACKCHARGED SALARY & FRINGES  Used to record salaries and fringes backcharged within the same department.

Object Code	Description
5018	HOLIDAYS WORKED Used to budget and account for individuals working on holidays, such as police officers or firefighters. Source: Payroll Interface
5019	REIMBURSED OVERTIME - PAID Included in 5001 for budgeting purposes. Planned accounting use includes cost of wages paid for overtime worked that is to be reimbursed. At this time, costs are not yet recorded here.
5020	VACATION PAY Included in 5001 for budgeting purposes. Accounting use includes cost of vacation pay for employees. Source: Payroll Interface
5021	HOLIDAY PAY Included in 5001 for budgeting purposes. Accounting use includes cost of holiday pay for full or part-time employees. Source: Payroll Interface
5022	ACCIDENT PAY Included in 5001 for budgeting purposes. Accounting use includes costs incurred for wages paid when employee suffers a long-term, work-related injury. Source: Payroll Interface
5023	SICK PAY Included in 5001 for budgeting purposes. Accounting use includes costs for sick leave paid to employees. Source: Payroll Interface
5024	PARENTAL LEAVE Accounting use includes costs for employees who utilize Paid Parental Leave benefit with earnings code CPF. Source: Payroll Interface
5025	OTHER PAID LEAVE FY12 set up obj 5025 for MRL (mandatory rest leave) Budget included in 5001. Previous years accounting use included wages paid for non-productive hours (i.e., administrative, jury, military, emergency leave) for employees. These costs are now identified below in separate object codes.
5026	STABILITY PAY Accounts for costs associated with the City's longevity programs; paid once a year. Firefighter stability pay is recorded in object 5007. Police longevity pay is recorded in 5041. Source: Payroll Interface
5027	LEAVE BUYOUT Created 2018 for buyout payments for accumulated vacation leave and sick leave. Source: Payroll Interface
5028	TERMINAL PAY In prior years, used primarily to budget for payments to terminating employees for accumulated vacation leave and, when applicable, sick leave benefits. Effective in FY92, accounting use includes payments at termination for sick and vacation leave. Source: Payroll Interface
5029	SEVERANCE PAY Also known as Notice Time Pay. Lump sum payments to employees who are involuntarily terminated. This is distinguished from Terminal Pay because the employee is paid either over and above accumulated benefits or for time that he is not on the job. Source: Payroll Interface
5030	ON CALL HOURS Included in 5001 for budgeting purposes. Accounting use includes cost of on call hours pay. Source: Payroll Interface
5031	MILITARY LEAVE Included in 5001 for budgeting purposes. Accounting use includes cost of wages paid while employee is on military leave. Source: Payroll Interface

Object Code	Description
5032	PERSONAL HOLIDAY PAY Included in 5001 for budgeting purposes. Accounting use includes cost of wages paid for personal holidays taken. Source: Payroll Interface
5033	JURY LEAVE Included in 5001 for budgeting purposes. Accounting use includes cost of wages paid while employee is serving on jury duty. Source: Payroll Interface
5034	BAD WEATHER PAY Included in 5001 for budgeting purposes. Accounting use includes cost of wages paid for time off under the City bad weather policy. Source: Payroll Interface
5035	ADMINISTRATIVE LEAVE Included in 5001 for budgeting purposes. Accounting use includes cost of wages paid for non-productive hours not separately identified here. Source: Payroll Interface
5036	EMERGENCY LEAVE Included in 5001 for budgeting purposes. Accounting use includes cost of wages paid while employee is on emergency leave as defined by City personnel policy. Source: Payroll Interface
5037	CALL BACK TIME Included in 5001 for budgeting purposes. Accounting use includes cost of wages paid for call back hours. Source: Payroll Interface
5038	COMP TIME PAID Included in 5001 for budgeting purposes. Accounting use includes cost of wages paid for compensatory time paid to non-civil service employees. Comp time paid to civil service employees is recorded in object 5007. An employee may elect to receive pay, rather than take time off, for overtime previously worked. Source: Payroll Interface
5039	COMP TIME USED Included in 5001 for budgeting purposes. Accounting use includes cost of wages paid for compensatory time used. An employee may elect to take time off, rather than receive overtime pay, for overtime previously worked. Source: Payroll Interface
5040	EXCEPTION VACATION Included in 5001 for budgeting purposes. Accounting use includes cost of wages paid for vacation taken. This vacation is originally earned by working on a holiday. Source: Payroll Interface
5041	LONGEVITY PAY-CIVIL SERVICE Accounts for costs associated with Police longevity program. Paid once a year. Source: Payroll Interface
5051	PERSONNEL SAVINGS Used for budget reductions for vacancy savings for departments. No costs are incurred.
5052	FURLOUGH SAVINGS Used for budget reductions for furlough savings for departments. No costs are incurred.
5110	FIELD TRAINING OFFICER PAY New in FY2000. Used by Police Department. Source: Payroll Interface
5111	ASSIGNMENT PAY Planned for payments to firefighters to work a 40-hour week instead of their standard workweek. Actual costs are recorded in object 5007. FY2012: This object code will also be used by EMS to track pay code TRD.

Object Code	Description
5112	HIGHER CLASS PAY Planned for payments to police and firefighters that are temporarily serving in positions higher than their regular classification. Actual costs are recorded in object 5007. This is for civil service employees only. Other employees who receive temporary salary increases for serving in an acting position will have this adjustment reflected in 5001-Regular Wages. Source: Payroll Interface
5113	EDUCATIONAL INCENTIVE PAY Payments to employees, primarily Police Officers, for educational incentive. Source: Payroll Interface
5114	SKILL BASED PAY For budgeting purposes only. Used by agencies to institute salary adjustments or other compensation enhancements.
5115	COMPENSATION ADJUSTMENT For budgeting purposes only; used to budget for costs related to compensation adjustments.
5116	MARKET STUDY ADJUSTMENT For budgeting purposes only; used to budget for costs related to market-study adjustments.
5118	SERVICE INCENTIVE ENHANCEMENT
5125	BILINGUAL PAY
<b>Allowances (Series 510)</b>	
5121	ALLOW-EXECUTIVE TRANSPORTAT Used to budget for transportation allowances for charter exempt employees.
5122	ALLOW-EXECUTIVE SPECIAL Used to budget for special business allowances for charter exempt employees.
5123	ALLOW-OTHER TRANSPORTATION Transportation allowances for other City employees. Allowances are paid in lieu of mileage reimbursed based on actual mileage driven during several months of the year and are subject to federal tax withholding. Source: Payroll Interface
5130	CLOTHING ALLOWANCES Payments to employees for clothing in lieu of uniforms (e.g., plain clothes police officers.) Subject to federal tax withholdings. Source: Payroll Interface
5131	TOOL ALLOWANCES Payments to employees who purchase specialized tools for use on the job. (e.g. mechanics in Fleet). To be used when employees are not required to submit receipts. Subject to federal tax withholdings. If receipts are required see Object 6562- Tool Reimbursement. Source: Payroll Interface
5132	DISCRETIONARY RELOCATION ALLOW Payments to new employees as a part of their initial compensation agreement for expenses related to moving to the City. Receipts are not required and payments are subject to federal tax withholdings.
5133	PHONE ALLOWANCE New in FY2001. Used for payments to employees for cell phone allowances, in lieu of payment to vendors for equipment and service. Payment is primarily through payroll system, with some payments through Accounts Payable. Effective FY2001 Source: Payroll Interface
5140	ALLOWANCES/OTHER PAY Allowances and other pay interfaced from payroll system. May be budgeted in other object codes. Source: Payroll Interface

Object Code	Description
5150	ACCRUED PAYROLL To be used by FSD only. Used to record costs for financial reporting. Represents increase or decrease in liability for salaries earned, but not yet paid, at the end of the year. Prior to FY98, recorded in object 5001.
5151	COMPENSATED ABSENCES-FSD ONLY To be used by FSD only. Used to record costs for financial reporting. Represents increase or decrease in liability for terminal pay. Includes costs of vacation, exception vacation, comp time, and eligible sick pay. Prior to FY98, recorded in object 5020.
5153	27TH PAYROLL-EXPENSE-FSD ONLY *To be used by FSD only. Used to budget and record costs of 27th payroll, which occurs every 11 years (2011, 2022, etc)
5154	27TH PAYROLL-FUNDING-FSD ONLY *To be used by FSD only. Used to budget resources for 27th payroll.
5155	NET PENSION EXP ERS - Y/E ONLY *To be used by FSD only. Used to record the year-end accrual for net pension liability (COAERS only).
5156	OTHER POST EMPLOYMENT BENEFITS-FSD ONLY *To be used by FSD only. Used to record the current year non-budget expenditure related to Other Post Employment Benefits (GASB45).
5157	NET PENSION EXP FRS - Y/E ONLY *To be used by FSD only. Used to record the year-end accrual for net pension liability (Fire RS only).
5159	NET PENSION EXP PRS - Y/E ONLY *To be used by FSD only. Used to record the year-end accrual for net pension liability (Police RS only).
<b>Fringe Benefits (Series 518)</b>	
5185	INSURANCE-HEALTH/LIFE/DENTAL City's contribution to Health Benefits Fund; does not include employee contributions. Source: Payroll Interface
5186	INSURANCE-TEMPORARY EMPLOYEES City's contribution to Health Benefits Fund for temporary employees; does not include employee contributions. Source: Payroll Interface
5190	FICA TAX City's portion of Social Security tax; does not include employee contributions. Source: Payroll Interface
5191	MEDICARE TAX City's portion of federal Medicare tax paid on behalf of firefighters who began employment after April 1, 1986 and the Medicare portion that is contributed after an employee passes the annual FICA limit; does not include employee contributions. Source: Payroll Interface
5194	ERS SUPPLEMENTAL CONTRIBUTION City's additional 1% contribution to the Employees Retirement.
5195	CONVERSION TO RETIREMENT SVC City's contribution to the Employees Retirement Fund for sick leave conversion; does not include employee contributions. Source: Payroll Interface
5196	CONTRIBUTION TO EMPLOYEES RET City's contribution to the Employees Retirement Fund; does not include employee contributions. Source: Payroll Interface

Object Code	Description
5197	CONTRIBUTION TO FIREFIGHTER RT City's contribution to the Firefighter Retirement Fund; does not include employee contributions. Source: Payroll Interface
5199	CONTRIBUTION TO POLICE RET City's contribution to the Police Retirement Fund; does not include employee contributions. Source: Payroll Interface

### Contractuals

#### Consultant Services (Series 520)

5220	CONSULTANT-BENEFITS/COMPENSAT Salary studies, compensation/classification studies and other specialized benefits studies.
5230	CONSULTANT-ENGINEERING Non-recurring, specialized engineering studies such as roadway plans.
5240	CONSULTANT-FINANCIAL Fiscal impact portion of feasibility studies.
5280	CONSULTANT-OTHERS All other costs which meet Consultant Services criteria but do not fall into previously listed consultant objects.

#### Professional/Personal Services (Series 550)

5260	CONSULTING-INFORMATION TECHNOLOGY Cost of contracting with technology consultants or consulting firms to assist with planning and/or design and/or implementation of technology projects
5505	SERVICES-ACCOUNTING Costs of accounting services other than auditing.
5510	SERVICES-ACTUARY Actuarial services. Formerly for Pension Office use.
5515	SERVICES-APPRAISAL Cost of appraisals done by outside vendors, including payments to TCAD for property tax appraisal. Also includes parkland dedication appraisals.
5520	SERVICES-ARCHITECTURAL Services provided by architectural firms primarily for architectural design for CIP projects.
5525	SERVICES-AUDITING Costs of auditing services, such as required annual audit.
5530	SERVICES-AUCTION SALES Cost of services related to the auction of abandoned vehicles or other property and obsolete City inventory or fixed assets.
5550	SERVICES-BENEFITS MANAGEMENT Cost of outside vendors management of employee benefit programs and third party administrator management fee for health benefits.



Object Code	Description
5558	SERVICES-CLOSING/TITLE INSUR Typical costs associated with the purchase of land. Includes costs of prepaid interest and various fees.
5560	SERVICES-CONSTRUCTION CONTR Cost of work that is performed for the City by outside contractors for construction projects, generally CIP.
5561	SERVICES-PID CONTRACT EXPENSE Contract expense for Public Improvement District (PID).
5564	SERVICES-COLLECTION COSTS *Contract costs of collection of accounts receivable
5565	SERVICES-CREDIT CARD FEES *Costs of credit card fees. SPEC table code.
5570	SERVICES-COURT COSTS Costs of juror fees, citations, depositions, testimony fees, recording fees, title searches, liens filing, title policies, and warranty deeds. Includes only those costs paid directly by the City, or paid by a legal firm on behalf of the City. (See Object 5620, Services Legal Fees).
5573	SERVICES-TRANSCRIPTION LEG/MED
5575	SERVICES-EMPLOYEE ASSISTANCE Costs of services provided by third-party employee assistance program. Used in Health Benefits Fund only.
5580	SERVICES-DEBT ISSUANCE Costs of bond counsel, financial advisor or other services provided in association with a bond sale.
5587	SERVICES-ENERGY Costs of energy analysis or study to improve energy efficiency of City buildings.
5588	SERVICES-ENVIRONMNT ASSESSMENT Cost of environmental assessments of CIP projects as required by City ordinance.
5590	SERVICES-ENGINEERING Costs of services provided by engineers including project design.
5594	SERVICES-LANDFILL SERVICES
5595	SERVICES-GARBAGE/RECYCLING CLT Used by Solid Waste Services to record costs of contracted residential garbage collection services.
5600	SERVICES-HAZARDOUS MAT DISP Cost of services for the disposal of certain hazardous materials (primarily fuel) and for periodic testing of disposal sites.
5605	SERVICES-INSPECTION Costs of services for inspection of a project when the City does not have on staff a sufficient number of inspectors, or inspectors with expertise in a particular area.
5610	SERVICES-JANITORIAL Cost of cleaning services at rented office locations, and special services such as pumping out septic tanks, window washing, etc.
5613	SERVICES-PEST CONTROL Cost of pest control services at city office locations.

Object Code	Description
5615	SERVICES-LAND PLANNER
5618	SERVICES-LAND ACQUISITION Costs of outside services associated with acquisition of land. Costs of title insurance, closing are in Object 5558.
5620	SERVICES-LEGAL FEES Cost of Legal services provided by private sector. (See Object 5570, Services - Court Costs). Does not include bond counsel costs, see object 5580.
5621	SERVICES-INVESTIGATIONS *Cost of investigation services
5622	SERVICES-LEGAL FEES BENEFIT *Cost of legal fees for benefits fund
5630	SERVICES-MEDICAL/SURGICAL Cost of medical/surgical services provided by private sector, such as a pathologists interpretation of lab test results, oral surgery, or CTMF services. Payments to Brackenridge are charged to Object 5640. Does not include Health Benefits or Workers Compensation payments.
5631	SERVICES-MEDICAL STIPEND
5632	SERVICES-CONTR.MEDICAL-RELIEF Contracts for relief physicians/nurses to provide medical services on a relief basis. Used primarily by Health Department.
5633	SERVICES-PHYSICAL THERAPY Costs of services in Workers Compensation Fund.
5634	SERVICES-NURSING Costs of services in Workers Compensation Fund.
5635	SERVICES-CHIROPRACTIC Costs of services in Workers Compensation Fund.
5636	SERVICES-REHAB Costs of services in Workers Compensation Fund.
5637	SERVICES-CO PRESCRIP SVCS
5638	SERVICES-HOSPITAL OUTPATIENT
5639	SERVICES-HOSPITAL INPATIENT
5640	SERVICES-MEDICAL PMTS TO BRACK Costs of medical services provided by Brackenridge. Used primarily by Health Department.
5641	SERVICES-MED PAY TO OTHR HOSP Costs of medical payments to Hospitals, other than Brackenridge.
5642	SERVICES-DENTAL SPECIALTY
5643	SERVICES-WELLNESS PROGRAM Costs services for the employee benefit Wellness program. Used primarily by Human Resources Department.

Object Code	Description
5644	SERVICES-VETERINARY veterinary services
5645	STATE MEDICAID TAX Costs related to Brackenridge to Seton transition.
5649	HHSD INFLATORS PAID TO SETON Costs related to Brackenridge to Seton transition.
5650	SERVICES-BIO SOLID REUSE Costs for services associated with Bio-solid reuse
5670	SERVICES-SEARCH FIRM FEES Costs of hiring executive search firms.
5675	SERVICES-SECURITY Costs of security services, such as security guard services, security/alarm systems. Does not include salary-related costs of COA employees providing security guard services.
5700	SERVICES-SURVEY Costs of survey work performed by outside vendors. Services are required when sufficient City staff is not available to perform services on a timely basis.
5720	SERVICES-TEMPORARY EMPLOYME Used to account for staff hired from temporary services or Texas Workforce Commission. For example, to cover for critical staff on leave, temporary manual labor and special projects.
5725	SERVICES-IT STAFFING Cost of hiring staff from a technical staffing agency to augment City technology staff for specific projects or work tasks and/or to work on technology related projects for which City staff does not have the required level of skills.
5726	SERVICES-SOFTWARE AS A SERVICE Software licensing and delivery model in which software is licensed on a subscription basis and is centrally hosted. It is sometimes referred to as "on-demand software". SaaS is typically accessed by users using a thin client via a web browser
5727	SERVICES-PLATFORM AS A SERVICE Cloud computing services that provides a platform allowing customers to develop, run, and manage web applications without the complexity of building and maintaining the infrastructure typically associated with developing and launching an app.
5728	SERVICES-INFRASTRUCTURE AS A SERVICE Cloud computing that provides virtualized computing resources over the internet
5730	SERVICES-TESTING Costs of testing water, soil, concrete, etc.
5740	SERVICES-TRANS (NON-EMERG)
5750	SERVICES-VACANT LOT CLEARING Cost of contractual services to clear vacant lots that are a potential health hazard.
5760	SERVICES-INTERNET/CABLE Cost of providing broadband internet/cable services

Object Code	Description
5800	SERVICES-TRANSLATORS *Cost of translation (written word) services. For spoken words, please use 5801 - Interpretation Services
5801	SERVICES-INTERPRETATION *Cost of interpretation (spoken word) services. For written words, please use 5800 - Translation Services
5860	SERVICES-OTHER Use Object 5860 for cost of miscellaneous expenses for outside services such as elections, security services, extermination services, aerial photography, etc. The only charges to Object 5559 should be from purchase orders established prior to 9/30/89. Where there is another specific object that better describes an expense, costs should not be charged here. Charges to this category will be periodically reviewed for their propriety.
5862	TRANSMISSION COST OF SERVICE Use Object 5862 for Transmission Cost of Service
5864	SERVICES-PREPARED FOOD AND CATERING To account for expenditures of prepared food or catering services
5865	CONCESSION OPERATIONS Outside concessionaire expenditures. (To be used by Controllers Office only).
5866	SERVICES-TOWING Use Object 5866 for cost of towing and clearing vehicles from the Right of Way.
5867	SERVICES-ARMORED COURIER Use Object 5867 for cost of armored courier services used to transport funds from City locations to the City's bank.

**Rental - Real Estate (Series 610)**

6121	RENTAL-REAL ESTATE-OFFICE Rental of City office space. Includes all expenses paid to the landlord including taxes, electricity etc.
6122	RENTAL-REAL ESTATE-WAREHOUSE Rental of warehouse space.
6123	RENTAL-REAL ESTATE-OTHER Rental of land, portable buildings, etc.

**Rental - Non Real Estate (Series 611)**

6124	RENTAL-COPY MACHINES Charges for copying machine rental.
6125	RENTAL-VEHICLES/BUSES Rental of vehicles other than heavy equipment (see 6132).
6126	RENTAL-OTHER EQUIPMENT Used for rental of items that do not fall under object codes 6124, 6125, 6127, 6128, 6129, 6130 and 6132.
6127	RENTAL-OFFICE EQUIPMENT Rent of equipment such as film equipment for Channel 6, postage meters, and other office equipment for temporary uses. In addition, payments for lease purchase agreements for office equipment are charged here.
6128	RENTAL-SAFE DEPOSIT/POSTAL Rental of safety deposit boxes and postal office boxes.

Object Code	Description
6129	RENTAL-COMPUTER HARDWARE Rental of computer hardware, including lease/purchase agreements. (Used for mainframe, micro and minicomputers rental as well as peripherals, printers, etc.)
6130	RENTAL-COMPUTER SOFTWARE Rental of computer software, including lease/purchase agreements.
6131	CERTIFICATES OF PARTICIPATION Used to budget principal and interest payments on certificates of participation issued to finance acquisition of equipment. Principal and interest expenses are recorded in Debt series 810, 820.
6132	RENTAL-HEAVY EQUIPMENT Used for heavy equipment such as backhoes, bulldozers, maintainers, etc.
6133	COMPUTER LEASE RECLASS
6135	RENTAL-UNIFORMS To account for rental of employee uniforms as opposed to purchases of uniforms for City employees.
6140	RENTAL-TEMPORARY EASEMENT
<b>Utility Services (Series 615)</b>	
6160	ELECTRIC SERVICES
6162	GAS/HEATING FUELS Payments to Southern Union Gas or other suppliers or transporters for gas used in heating city buildings. Gas payments for electric generation should be charged to Object 7265 -Power Plant Fuel-COA Gas.
6164	CHILLED WATER SERVICE
6165	WATER SERVICE
6170	WASTEWATER SERVICE
6174	DRAINAGE FEE EXPENSE
6175	GARBAGE/REFUSE COLLECTION Use for payments to City Sanitation Department and other third party contractors.
6176	TRANSPORTATION FEE EXPENSE
6179	WATER SERVICES INTERLOCAL
6180	WASTEWATER SVCS-INTERLOCAL
6185	EMS-INTERLOCAL
<b>Interdepartmental/ Intradepartmental Charges (Series 620)</b>	
6202	INTRADEPTL CHARGES To be used only when a department backcharges within their own fund/agency.
6203	INTERDEPARTMENTAL CHARGES Used for backcharges through work orders or journal vouchers.
6204	INTERDEPTL-SALARIES/FRINGE
6205	INTERDEPTL-CONSULTANT SVCS

Object Code	Description
6206	INTERDEPTL-ADMIN CONV CTR/PEC
6207	INTRADEPTL CHGS-STREET CUT RPR
6208	INTERDEPTL-COUNCIL PRIORITIES DO NOT USE. Was used exclusively for reclassing costs related to Council priorities in order to add the appropriate Activity or Report Category code. At a department level, this account should net to zero.
6209	ITD-GRANT MATCHING FUNDS Used to record Grant Match dollars in non-grant funds
6210	INTERDEPTL-CONTRACTUAL SVCS
6212	INTERDEPTL-MAP FQHC SUPPORT
6214	INTERDEPTL-GF FQHC SUPPORT
6215	INTERDEPTL-TRANSPORTATION
6216	INTERDEPTL TRANS-EMS
6218	INTERDEPTL-TRAVEL
6220	INTERDEPTL-SMALL TOOLS/EQUIP
6224	INTERDEPTL-CLAIMS/COURT COSTS
6225	INTERDEPT-SERVICES HVAC
6226	INTERDEPT-SERVICES CARPENTRY
6227	INTERDEPT-SERVICES PLUMBING
6228	INTERDEPT-SERVICES ELECTRICAL
6230	INTERDEPTL-OTHER
6232	INTERDEPT- DEBT SERVICE REQMT
6233	INTERDEPT- PUBLIC WORKS-OFFICE OF CITY ARCHITECT CHARGES
6234	CTECC SUPPORT Internal service fund interdepartmental charges for CTECC operations.
6235	INTERDEPTL-INDIRECT COST
6236	INTERDEPTL-PW CPM CHARGES Charges to CIPs and other departments for services provided by Public Works Capital Project Management Fund.
6237	INTERPEPTL-PW PMD CHARGES Public Works will allocate PMD costs to CIP projects using this object code
6238	INTERPEPTL-PW CSD CHARGES Public Works will allocate CSD costs to CIP projects using this object code
6239	INTERPEPTL-PW QMD CHARGES Public Works will allocate QMD costs to CIP projects using this object code

Object Code	Description
6240	CTM SUPPORT Costs charged to user departments by CTM related to utilization of mainframe computers and to other services performed by the Communications Technology Management Department.
6241	UTILITY BILLING SYSTEM SUPPORT Charges to utility departments by Austin Energy Utility Customer Services (UCSO) for utility billing and accounting costs.
6242	ADMINISTRATIVE SUPPORT Costs of administrative support provided by support services fund operations.
6243	WORKERS' COMPENSATION Charges to departments from the Workers Compensation Fund. Similar to insurance premiums.
6244	LIABILITY RESERVE Charges to departments from the Liability Reserve Fund. Similar to insurance premiums.
6245	WIRELESS COMMUNICATIONS-MAINT Charges by Wireless Communications for the maintenance, repair, and replacement of radio communication and other electronic devices. Includes servicing towers for Police Department or installation and repair of car two-way radios.
6246	INTERDEPTL-RECORDS RETENTION
6247	WIRELESS COMMUNICATION-TOWERS
6248	WIRELESS COMMUNICATION-INSTAL
6249	REGIONAL RADIO SYSTEM

**Transportation -City (Series 625)**

6250	FLEET-EQUIP.PREVENTATIVE MAINT Maintenance costs for City vehicles for scheduled maintenance. These costs are interfaced through the Fleet Management System. (To be used by Fleet Maintenance only).
6251	FLEET-EQUIP.UNSCHED. REPAIRS Fleet costs for unscheduled vehicle maintenance. (To be used by Fleet Maintenance only).
6252	FLEET-EQUIP. ACCIDENT REPAIRS
6253	FLEET-EQUIP. ABUSE REPAIRS
6255	TRANSPORTATION-CITY VEH FUEL Fuel charges for City vehicles. These charges are computer generated through City credit cards used by the departments. (To be used by Fleet Services Division only.)
6256	FLEET-EQUIP. VEHICLE/EQUIPMENT MODIFICATION Cost of vehicle and motorized equipment modifications and part replacement or repair

**Insurance- Excluding Health (Series 630)**

6322	INSURANCE-FLOOD
6323	INSURANCE-BOILER/DWELLING Premiums for insurance on boilers and buildings (Used primarily by Austin Energy and Aviation Departments).

Object Code	Description
6324	GENERAL LIABILITY INSURANCE Premiums for general property insurance on furniture, computers, etc.
6325	BOND/THEFT/PROF LIAB INSURANCE Premiums for employee bonding against theft and misappropriation.
6327	FIRE/EXTEND COVERAGE INSURANCE Includes premiums for fire insurance and extended coverage.
6328	INSURANCE-VEHICLE RIDER Insurance premiums for employees driving City vehicles.
6329	LIABILITY INSURANCE PREMIUM Premiums for insurance protecting the City from injury of individuals at public facilities.
<b>INSURANCE - HEALTH/LIFE/DENTAL (Series 631)</b>	
6333	CDHP CONTRIBUTION
6334	VISION PROGRAM SERVICES
6335	AMIL PREMIUMS
6336	SHORT-TERM DISABILITY PREMIUMS Payments from Citys Health Benefits Fund for short term disability premiums for City employees.
6337	CHILD CARE PROGRAM COSTS
6338	PCS ADMINISTRATION COSTS
6339	LONG-TERM DISABILITY PREMIUMS Payments from Citys Health Benefits Fund for long term disability premiums for City employees.
6340	SUPPLEMENTAL LIFE INS PREMIUMS Payments from Citys Health Benefits Fund for supplemental life insurance premiums for City employees, spouses and dependents.
6341	PRESCRIPTION PLAN Payments from Citys Health Benefits Fund for the cost of the Prescription plan.
6342	MEDICAL CLAIMS Payments from Citys Health Benefits Fund for employee health insurance claims (includes payments for dependents and spouses).
6343	DENTAL HMO PREMIUMS Payments from Citys Health Benefits Fund for the cost of the Prescription plan.
6344	DENTAL CLAIMS Payments from Citys Health Benefits Fund for employee and retiree dental claims (includes payments for spouses, dependents.)
6345	LIFE INSURANCE PREMIUMS Payments from the Citys Health Benefits Fund for life insurance premiums for City employees and retirees.
6346	CLAIMS RESERVE Payments from the Citys Health Benefits Fund for life insurance premiums for City employees and retirees.



Object Code	Description
6347	STOP LOSS RESERVE Premium payments for stop loss coverage for health insurance claims that exceed the policy limits that are set in the basic policy. (For use only by Human Resources and Financial Services Departments).
6348	STOP LOSS FEE-HEALTH INSURA Premium payments for stop loss coverage for health insurance claims that exceed the policy limits that are set in the basic policy. (For use only by Human Resources and Financial Services Departments).
6349	OTHER HEALTH PREMIUMS Premium payments for other health insurance coverage. (For use only by Human Resources and Financial Services Departments).
<b>CLAIMS &amp; DAMAGES (Series 635)</b>	
6350	OTHER CLAIMS/DAMAGES DO NOT USE. Not intended for future use. Used to carry forward historical information. (Use separate object for legal claims.)
6351	WORKERS COMPENSATION Workers compensation claims that are budgeted in the Workers Compensation Fund. Includes payments by City insurance provider.
6352	WORKERS COMPENSATION-PRIOR Workers compensation indemnity payments for prior years. Includes payments by City or insurance provider.
6355	LEGAL CLAIMS/DAMAGES Payments to other individuals or entities as the result of settlement of a lawsuit or a court ordered payment. Claim may be for property damage or liability.
6356	WEEKLY PAYMENTS
6357	WC TERMINAL PAYMENTS
6358	PAYMENTS TO SURVIVORS
6359	COMPROMISE SETTLEMENT AGRMTS
6361	AWARDS AND RECOGNITION
6362	THIRD PARTY ADMN COSTS TO DIST
6363	STRUCTURED SETTLEMENTS
6364	CLAIMS-AUTO LIABILITY Payments to close pre-lawsuit claims.
6365	CLAIMS-GENERAL LIABILITY Payments to close pre-lawsuit claims.
6366	CLAIMS ACCRUAL - FSD ONLY For adjustments for claims accrual. For use primarily in the Risk Funds by Controllers Office.
6367	LEGAL FEES ACCRUAL - FSD ONLY For adjustments for legal fees accrual. For use primarily in the Risk Funds by Controllers Office.
<b>MAINTENANCE &amp; REPAIRS (Series 638)</b>	
6370	SERVICES - CONTRACUTAL HVAC

Object Code	Description
6371	SERVICES - CONTRACTUAL ELECTRICAL
6372	SERVICES - CONTRACTUAL GENERAL TRADES
6373	SERVICES - FIRE ALARMS
6381	MAINTENANCE-ELECTRIC MOTORS
6382	MAINTENANCE-GROUNDS Payments for the upkeep of City properties other than buildings (e.g., mowing, minor sidewalk repair.)
6383	MAINTENANCE-BUILDINGS Minor repairs or maintenance to City-owned buildings.
6384	MAINTENANCE-AIRPORT RUNWAYS Cost of maintenance and minor repair of runways at the airport.
6385	MAINTENANCE-BRIDGES/CAROUSE Costs for maintenance and repair of passenger loading bridges and luggage carousels at the airport.
6386	MAINTENANCE-OFFICE EQUIPMEN Costs for maintenance and repair for all office equipment except computer hardware and software (see OBJECTS 6387, 6388). (e.g., typewriters, postage meters).
6387	MAINTENANCE-COMPUTER HARDWARE Cost of maintenance and repair for all computer equipment including mainframe, micro and minicomputers, printers and other peripherals.
6388	MAINTENANCE-COMPUTER SOFTWARE Cost of maintenance contracts with software vendors to continue upkeep to a software package purchased by the City.
6389	MAINTENANCE-OTHER EQUIPMENT Cost of maintenance on all equipment other than office equipment and computer software and hardware.
6390	MAINTENANCE-BOILERS
6391	MAINTENANCE-TURBINE/GENERATOR
6392	MAINTENANCE-AUX GEN EQUIPMENT
6393	MAINTENANCE-HYDRAULIC EQUIPMNT
6395	MAINTENANCE-VEHICLES
6396	MAINTENANCE-PIPELINES
6397	MAINTENANCE-GAS TURBINES
6398	MAINTENANCE-CHILLERS
6399	MAINTENANCE-AIR COMPRESSORS
<b>COMMUNICATIONS/POSTAGE (Series 640)</b>	
6404	TELEPHONE-BASE COST Cost of baseline telephone services. This does not include charges for long distance or telephone equipment.

Object Code	Description
6405	TELEPHONE-LONG DISTANCE Charges of long distance telephone services including WATS line.
6406	TELEPHONE EQUIPMENT Monthly or quarterly charges for telephone equipment and lease purchase of telephone systems.
6407	TELEPHONE-CELLULAR PHONES
6408	EMERGENCY SYSTEMS TELEPHONE Charges for the emergency management backup telephone system.
6409	TELEPHONE LANGUAGE LINE Charges for
6415	POSTAGE Mailing charges for regular mail. Express mail and parcel services are in Object 6416.
6416	PRIORITY MAIL/PARCEL SERVICES Charges for express mail and parcel services. Same day delivery, overnight mail or FAX services.
6418	MAIL DISTRIBUTION COST Charges for internal mail distribution. (For use only by Purchasing Office, Mail Services Division.)
<b>PRINTING/ADVERTISING SERVICES (Series 645)</b>	
6450	ADVERTISING/PUBLICATION Costs for publication of job postings, public notices, and advertising of special programs such as Resource Management conservation programs or Convention Center advertisements.
6452	PRINTING/BINDING/PHOTO/REPR Costs for printing or reproduction of City documents.
6454	LIBRARY BOOK BINDING Costs of binding books (Library Department).
6456	MICROFILMING Costs of microfilm, microfiche, or CD ROM imaging services. To be used for charges by outside vendors as well as the City records center.
<b>TRAVEL/RECRUITING (Series 650)</b>	
6501	TRAVEL CITY BUSINESS Cost of food, lodging, and transportation for employees attending meetings and audits relating to City business. Not for costs of training or seminars or conferences whose purpose is mostly educational.
6520	EMPLOYEE RECRUITING Established for Austin Energy in FY99. Cost for employees to register for workshops, seminars, or conferences which provide new knowledge related to improving safety, enhancing existing or introducing new products and services, complying with new regulatory requirements, or creating new value for products and services provided to customers. Costs related to seminars to improve skills/ tools to better perform assigned responsibilities should use object 6531.
<b>TRAINING (Series 653)</b>	
6502	STAFF DEV-TRAVEL Costs of food, lodging, and transportation for individuals being considered for employment with the City. Also should be used for cost of meals for recruiters and City staff.

Object Code	Description
6503	STAFF DEV-SEMINARS Established for Austin Energy in FY99. Cost of travel for employees for workshops, seminars, or conferences which provide new knowledge related to improving safety, enhancing existing or introducing new products and services, complying with new regulatory requirements, or creating new value for products and services provided to customers. Travel costs for seminars to improve skills/tools to better perform assigned responsibilities should use object 6532.
6530	TRAINING-CITY WIDE
6531	SEMINAR/TRAINING FEES Cost of training by outside vendors who do in-house presentations; outside seminar fees. Do not use for travel-related costs.
6532	EDUCATIONAL TRAVEL Travel expenses (food, lodging, and transportation) incurred in traveling to and from training seminars and conferences whose purpose is mainly educational and whose duration is less than two weeks. Do not record training, seminar, or conference fees here (use 6531). Use 6533 for sessions longer than two weeks.
6533	EXTENDED EDUCATIONAL TRAVEL Cost of food, lodging, and transportation for training or internships that require travel for an extended period of time (in excess of two weeks). Normally used only by Police and Fire department employees.
6534	TRAINING-BASICS Costs associated with Basics training.

**EMPLOYEE RELATED COSTS (Series 655)**

6551	MILEAGE REIMBURSEMENTS Mileage reimbursement only. Payments are not subject to FICA. Car allowances were in the past charged to this object code, but are now charged to Object 5140.
6552	REIMBURSABLE BUSINESS EXPEN Reimbursable business expenses such as business meals.
6558	PROFESSIONAL REGISTRATION Costs of employee licenses and permits which are required in the individuals job description, such as electrician or plumbers licenses, attorneys State Bar of Texas dues.
6560	EMPLOYEE BUS PASSES City subsidies for purchase of Capital Metro bus passes by employees.
6561	PARKING COSTS Cost of parking spaces, primarily in the downtown area other than those paid directly to landlords as a part of office rentals.

**MEMBERSHIPS (Series 660)**

6632	MEMBERSHIPS Costs for association registration and citywide memberships, such as ICMA, GFOA and Texas Municipal League.
6633	SUBSCRIPTIONS Used to account for subscriptions, periodicals, newspapers, professional journals, etc.
6650	CAR SHARING PROGRAMS Used to account for car sharing programs, such as Car2Go

Object Code	Description
<b>LATE PAYMENT COSTS (Series 675)</b>	
6751	DISCOUNTS LOST Discount lost due to non-payment of invoices within a specified discount period.
6752	INTEREST ON INVOICES Interest paid to vendors whose invoices are paid after the time limit established by the state law. For interest on inventory items, see object 6753)
<b>OTHER (Series 680)</b>	
6190	TOLL ROAD - TX TAG
6803	PUBLIC UTIL COMM FILING EXP Expenses related to the rate filing packages by the utilities. Examples of expenses include printing and meeting expenses.
6805	APPLIANCE EFFICIENCY PROGRA Rebates that are provided to consumers for the purchase of appliances that meet a certain EER rating.
6806	ENERGY EFFICIENCY REBATES-AE To track costs of rebates offered to City of Austin through energy efficiency programs
6808	COMMERCIAL INCENTIVE PROGRA Payments from the Resource Management Department program for the purchase of energy efficient appliances.
6810	FREE TOILETS-AWU To track costs associated with the Free Toilet program being offered to Austin Water customers.
6811	COMMERCIAL INCENTIVES-AWU To track costs for site-specific rebates and/or efficiency equipment for water-saving projects in commercial facilities.
6812	HELP PROGRAM-AWU To track costs associated with the Help Program to assist low income families repair water leaks.
6813	HOUSEHOLD EFFICIENCY-AWU To track rebates and/or efficiency equipment (such as low-flow shower heads and leak repair kits) costs for AWU customers.
6814	IRRIGATION EFFICIENCY-AWU To track costs related to Irrigation Efficiency Rebates for equipment upgrades based on Irrigation audits.
6815	LANDSCAPE CONVERSION REBATE-AWU To track costs of rebates offered to City of Austin customers for replacing turf with trees and shrubs.
6816	PRESSURE REDUCTION VALVE REBATE-AWU To track costs of rebates offered to City of Austin customers for the purchase and installation of a Pressure Regulating Valve.
6817	RAINWATER HARVESTING REBATE-AWU To track costs of rebates offered to City of Austin customers for the purchase and installation of a rainwater collection system.

Object Code	Description
6818	TOILET REBATE-AWU To track costs of rebates offered to City of Austin customers for the purchase and installation of high efficiency toilets.
6819	WASH WISE REBATE-AWU To track costs of rebates offered to City of Austin customers for water-saving equip such as high-efficiency washing machines.
6820	GRANT COST-SUPPORT OF OTHER Used to account for in-kind charges that are distributed between CIP and grant funds. Used only in CIP funds.
6821	HOME COMPOSTING REBATE To track rebates for the home composting rebate program.
6822	COMMERCIAL RECYCLING REBATE To track rebates for the commercial recycling rebate program.
6823	ZERO WASTE EVENT REBATE To track rebates for the zero waste event rebate program.
6824	CUSTOMER ASSISTANCE PROG COSTS To track expenditures related to arrearage management from CBC program.
6825	GRANTS TO OTHERS/SUBRECIPIENTS Used to account for Special Services, and PARD community grants that are awarded to outside recipients and sub-contractors. (e.g. Parks cultural services contracts and CDGB sub- recipients).
6826	GRANTS TO OTHERS-NHC NONSUBRE Used to account
6828	INKIND COSTS-CITY Includes cost of services provided by the City for matching of grant monies received for specific programs. (For use in Grant Funds only.)
6830	LOAN PROCEEDS DISBURSEMENTS To specifically identify for AHFC payments which are disbursements on Loan Agreements provided to Austin Area clients and housing developers.
6836	DECOMMISSIONING EXPENSE-STP Costs of decommissioning STP. Used by Utility only.
6837	DECOMMISSIONING EXP-NONNUCLEAR Costs of decommissioning Non-nuclear power plants.
6839	STP-OPERATING EXPENSE Costs of operating expense for STP. Utility use only.
6840	FAYETTE OPERATING EXPENSE Used to account for all Fayette operating expenses excluding fuel (see series 720). Replaced this object with object 6838, 6839.
6843	GOVERNMENT PERMITS AND FEES Cost of obtaining permits that are required by local, state or federal law. (EPA permits, building permits for CIP projects). Also includes alarm fees.
6844	FRANCHISE FEES - RIGHTS OF WAY Franchise Fees for Right of Way use paid to entities outside the Austin city limits

Object Code	Description
6849	CONTRACTUAL ACCRUAL Used by Financial Services to account for costs on invoices received in the new year, when the date of service is in the prior year. (For use by Financial Services Department only.)
6852	LAUNDRY EXPENSE Costs for cleaning uniforms, draperies, and linens.
6853	CREDIT CARD ADMIN FEES
6854	MISCELLANEOUS EXPENSE Miscellaneous costs which cannot be otherwise classified. This account will be closely monitored and periodically reviewed.
6860	COMPUTER TIME-WC
6870	PRIOR SERVICE CONTRIBUTION Includes contributions for retirement benefits for employees who worked for the City before the inception of the City's pension program.
6871	FEDERAL UNEMPLOYMENT TAX CO
6872	HEALTH CARE REFORM FEES & TAXES Track and pay health care reform fees and taxes.
6897	BAD DEBT EXPENSE-NON CIS Used to recognize potential bad debt on receivables
6898	BAD DEBT EXPENSE Used to recognize potential bad debt on receivables. SPEC table code
<b>BUDGET CODES (Series 695)</b>	
6910	BOND FUND APPROPRIATIONS
6912	REVENUE NOTE APPROPRIATIONS
6913	CERTIFICATE OF OBLIG. APPR
6915	CAPITAL RECOVERY APPR
6917	CIP CONTRIBUTIONS
6919	CIP GRANT FUNDS
6920	CIP APPR-OPERATING CASH
6923	CIP PUBLIC DONATIONS
6929	CIP PROPERTY SALE PROCEEDS
6935	CIP BROWN & ROOT PROCEEDS
6940	CIP FUNDING SOURCE CONTRA ACCT
6950	CIP PROJECT APPROPRIATIONS Used to budget for CIP projects; used since conversion to AFS2. See more detailed codes above.
6955	AUTHORIZED BUDGET Used to budget at an aggregate level. (Example: Liability Reserve Fund)

Object Code	Description
6960	SAVINGS INCENTIVE ALLOCATION
6965	COUNCIL BUDGET CARRYFORWARD This object code will be used only for Mayor & Council offices to roll forward unused budget from one year to the next. It will only be used for budgeting and should not include spending.
6999	O&M CONTINGENCY
69AA	CIP APPR-GEN OBLIG BONDS
69AB	CIP APPR-CERT. OF OBLIGATION
69AC	CIP APPR-CONTRACTUAL OBLIG
69AD	CIP APPR-COMMERCIAL PAPER
69AE	CIP APPR-REVENUE BONDS
69AF	CIP APPR - GEN OBLIG BONDS-BABS Track appropriations from GO Bonds - Build America Bonds (taxable)
69BA	CIP APPR-DEVELOPER PARTICIPATE
69BB	CIP APPR-GRANTS
69BD	CIP APPR-PLANS & SPEC REV
69BE	CIP APPR-STREET DAMAGE REC FEE
69BF	CIP APPR-STP 4C ISTEAD
69BG	CIP APPR-TEXAS DEPT OF TRANS
69BH	CIP APPR-CAPITAL METRO TRANSIT
69BI	CIP APPR-TRAVIS COUNTY
69BJ	CIP APPR-AUSTIN IND SCHOOL DIS
69BK	CIP APPR-OTHER MISC GOVERNMENT
69BL	CIP APPR-RENTAL PROCEEDS
69BM	CIP APPR-CONTRIBUTION/DONATION
69BN	CIP APPR-INSURANCE PROCEEDS Appropriation object code for CIP to help identify funding is from insurance proceeds/ settlements
69CA	CIP APPR-GENERAL FUND
69CB	CIP APPR-CIP INTEREST
69CC	CIP APPR-SUSTAINABILITY FUND
69CD	CIP APPR-SUPPORT SERVICES FUND
69CE	CIP APPR-FLEET SERVICES FUND
69CF	CIP APPR-AIRPORT CAPITAL FUND



Object Code	Description
69CG	CIP APPR-ECONOMIC DEVELOP FUND
69CH	CIP APPR-GOLF SURCHARGE FUND
69CI	CIP APPR-PLD FUND
69CJ	CIP APPR-SOLID WASTE SVCS FUND
69CK	CIP APPR-ENVIR REMEDIATION FD
69CL	CIP APPR-DRAINAGE FUND
69CM	CIP APPR-UWO STRUCTURAL CONTRL
69CN	CIP APPR-RSMP FUND
69CP	CIP APPR-WATER/WASTEWATER FUND
69CQ	CIP APPR-CONVENTION CENTER/TLV
69CR	CIP APPR-PARD SPECIAL REVENUE
69CS	CIP APPR-AUSTIN ENERGY FUND
69CT	CIP APPR-CHC FUND/DISPRO
69CU	CIP APPR-CTM FUND
69CV	CIP APPR-OTHER FUND TRANSFERS
69CW	CIP APPR-CPM FUND
69CX	CIP APPR-TRANSPORTATION FUND
69FA	CIP APPR - GEN OBLIG BONDS-TAXABLE
	Track appropriations from Taxable GO Bonds

### Commodities

#### CONSTRUCTION & MAINTENANCE SUPPLIES (Series 710)

7100	PURCH.CARD COSTS TO RECLASSIFY
	Temporary holding account for purchase card costs. Costs are reclassified to detailed object codes.
7102	AGRICULTURAL/HORTICULTURAL
	Cost of plants, seedlings, fertilizer and other garden items.
7103	EXPLOSIVES/BLASTING
7114	CONST/REPAIR MATERIAL-OTHER
	Cost of miscellaneous construction and repair supplies not accounted for elsewhere.
7116	ASPHALT
7117	CEMENT/CONCRETE

Object Code	Description
7118	STORM DRAINAGE Cost of concrete reinforced pipe used by the Transportation and Public Services Department for storm drainage.
7119	SAND/GRAVEL/STONE
7121	STREET/TRAFF SIGNS/MRKR/POS Cost of signs such as No Parking, One Way, etc., when signs and posts are purchased as a unit
7122	HARDWARE/WIRE/STEEL Bolts, screws, nuts, clamps, nails, tacks, glass, keys, glazing compound etc.
7123	BUILDING MATERIAL Costs of sheetrock, masonite, insulation, Formica, acoustical tile, glue, plaster of paris, plastic cement, carpet, wallpaper, stakes and wood posts.
7124	PAINT/PAINTING SUPPLIES Paint, brushes, traffic lane marking supplies.
7126	BRIDGES/CAROUSELS Repair parts and minor equipment related to passenger loading bridges and luggage carousels purchased by the Airport
7127	ELECTRICAL/LIGHTING Cost of light bulbs, batteries, electronic parts, electrician supplies, and lamps for projectors.
7128	WELDING SUPPLIES Cost of concrete reinforced pipe used by the Transportation and Public Services Department for storm drainage.
7129	REFRIGERANT COMPONENTS-HVAC
7132	PIPES AND FITTINGS
7133	VALVES All pipes and fittings (metal or plastic).
7134	CHEMICALS Chemicals required for operations. Examples include liquid chlorine, quick lime, sodium phosphate, grout, etc.
7135	HOUSEHOLD/CLEANING SUPPLIES Non-durable household supplies purchased in order to maintain the work place. Examples include paper towels, toilet paper, floor wax, furniture polish, etc.
7136	FUEL-AUXILIARY EQUIPMENT
7139	EQUIPMENT-CHILLERS
7141	BOILER EQUIPMENT
7142	TURBINE/GENERATOR EQUIPMENT
7143	AUXILIARY GENERATION EQUIPMENT
7144	ELECTRICAL TRANSFORMERS
7145	ELCTRCAL CONDUCTORS-WIRE&CABLE

Object Code	Description
7146	ELCTRCAL CONDUCTORS-HARDWARE
7147	POLES, WOOD
7148	POLES, TOWERS, STEEL
7149	POLES, STREETLIGHT
7150	FUSES AND FUSING APPARATUS
7151	RELAYS AND RELAYING EQUIPMENT
7152	MICROWAVE & MICROWAVE EQUIPMNT
7153	LUMINAIRES & STREETLIGHT EQUIP
7154	CAPACITORS
7155	PULL BOXES,SVC BOXES,MANHOLES
7156	ELECTRICAL SWITCHGEAR
7157	FIBRE-OPTIC
<b>FUEL/POWER/WATER (Series 720)</b>	
7245	RADIO EQUIPMENT
7247	ERCOT MISCELLANEOUS EXP
7248	ERCOT TCR CREDITS
7249	ERCOT SERV EPX GREEN ENGRY
7250	ERCOT REC CSG COSTS
7251	ERCOT SVC EXP-CAPACITY
7252	ERCOT SVC EXP-ENERGY
7253	ERCOT RECV-LOAD IMBALANCE
7254	PURCHASED POWER Bulk purchase of electricity from other cities. Example - power purchased from Houston Light and Power.
7255	ERCOT RECV-RESOURCE IMBALANCE
7256	ERCOT ADMINISTRATION FEES
7258	UNPLANNED LOSSES
7260	ERCOT SVC EXP-OTHER
7261	ERCOT RECV-UNINSTRUCTED RES CH
7262	GREEN CHOICE--NONRECOVERABLE
7263	POWER PLANT FUEL-FAY COAL Citys portion of coal costs at Unit I of Fayette Power Project.

Object Code	Description
7264	POWER PLANT FUEL-FAY OIL City's portion of oil costs at Unit I of Fayette Power Project.
7265	POWER PLANT FUEL-COA GAS Purchase of natural gas for COA Electric Plants other than Fayette Power Project - primarily Seaholm Plant.
7266	POWER PLANT FUEL-COA OIL Purchase of oil for COA Electric Plants other than Fayette Power Project - primarily Seaholm Plant.
7267	POWER PLANT FUEL-STP Cost of Nuclear Fuel for South Texas Project.
7268	ERCOT TCR EXPENSES
7269	RAW WATER - PURCHASED Cost of water purchased for water treatment plant. To be used in the future for new treatment plant.
7270	NON - RECOVERABLE FUEL - COA Formerly named -Power plant fuel-lignite limestone electric generating station (LEGS)
7272	RISK MNGT - NONRECOVERABLE EXP
7273	RISK MNGT - RECOVERABLE EXP
7274	RISK MNGT - RECOVERABLE P/L
7275	RISK MNGT - NONRECOVERABLE P/L
<b>EQUIPMENT FOR VEHICLES MAINTENANCE (Series 730)</b>	
7310	GASOLINE/OIL/GREASE Costs of gasoline, oil, grease, lubricants for a specific vehicle.
7320	PARTS FOR EQUIPMENT
7330	PARTS FOR VEHICLES
7340	TIRES/TUBES Tires, tubes, and stems for vehicle use.
<b>OTHER SUPPLIES (Series 740)</b>	
7420	DRUGS Pharmaceutical drugs purchased by the City's Health Clinics, and EMS to be dispensed to patients.
7425	MEDICAL/DENTAL SUPPLIES Medical and Dental supplies (excluding drugs) used by the Health Department and EMS for use in providing services to clients; also for first aid kits etc.
7426	MEDICAL EQUIPMENT (NONCAPITAL) Small medical equipment (non-capital items).
7430	SURGICAL INSTRUMENTS
7450	PHOTOGRAPHIC Purchase of photographic supplies. Charge micro filming costs to Object 6456.

Object Code	Description
7452	RECREATIONAL SUPPLIES Costs of small sports equipment (non-capital items) such as volleyballs.
7454	EDUCATIONAL/PROMOTIONAL Cost of items such as preprinted training materials, billboards, bulletin boards, certificates of achievement, flags, banners, decals, name plates and information signs. Note that seminar fees, registrations are charged to object 6531. For ACVB, may include costs of entertaining for promotional purposes [e.g.; meals, tickets, booth fees, fees to participate in seminars for promotional purposes (not for training seminars)].
7456	IDENTIFICATION Cost of badges, employee identification cards, and fingerprinting supplies.
7458	POLICE SUPPLIES Cost of bullet pouches, holsters, I.D. wallets, and ammunition.
7460	METERS Cost of electric and water meters. To be used by the Utilities only.
7461	METER PARTS
7465	METER CARD-SEAL-GRAPH-TAPE Used by the Utilities only.
7470	NON STOCK--DO NOT USE
7474	CLEAR MATLS MGMT SUSPENSE Clearing account for suspended inventory issue/return transactions.
7475	BEDDING/LINEN Costs of sheets and other bedding and linen. (Primarily for use by Health Department and EMS.)
7478	CLOTHING/CLOTHING MATERIAL Cost of employee uniforms purchased by the City for distribution to employees.
7479	FURNISHINGS-DISASTER RELIEF
7480	DIETARY HARDWARE Cost of disposable cups, plates, and other eating utensils.
7482	FOOD/ICE Used for food, beverages, and ice. Example: the Senior Lunch Program in the General Fund.
7484	FOOD/STORAGE FOR ANIMALS Used to account for the daily feeding and caging of resident animals at Pioneer Farm and Austin Nature Center. Includes food for dogs, sheep, hogs, etc.
7485	ANIMAL SUPPLIES Used to account for materials or items (other than food) used by staff to handle, care, and/or contain animals.
7486	BOOKS-LIBRARY Used to account for the purchase of professional books and technical manuals, and loose-leaf sources for departmental resource libraries.

**OFFICE SUPPLIES/MINOR EQUIPMENT (Series 750)**

Object Code	Description
7500	OFFICE SUPPLIES Non-durable commodity items necessary for office usage. Examples include paper, pencils, paper clips, binders, etc. Includes non-stock orders of office supplies.
7501	PACKING SUPPLIES
7510	COMPUTER SUPPLIES Supplies for computer, such as disks, etc.
7580	SOFTWARE Computer software with a unit price of less than the capital outlay limit. Software costing more than the capital outlay limit should be charged to object 9043 or 9153.

**SMALL TOOLS/MINOR EQUIPMENT (Series 760)**

7600	SMALL TOOLS/MINOR EQUIPMENT Used to account for the purchase of equipment with a unit price of less than the capital limit. Examples include shovels, hoes, picks, rakes, padlocks, painting mask, filters, wastebaskets, calculators, etc.
7601	SAFETY EQUIPMENT
7603	SECURITY EQUIPMENT
7605	SMALL ELECTRIC MOTORS-WATER UT
7610	MINOR COMPUTER HARDWARE Computer hardware including microcomputer parts or peripherals (ex: printer or printer stand, video screen), with a unit cost of less than the capital limit. Use objects 9045 or 9154 for items costing more than the capital limit.
7611	MINOR COMMUNICATIONS EQUIPMENT Phone equipment with a unit cost of less than the capital limit. Use object 9055 for items costing more than the capital limit.
7615	OFFICE FURNISHINGS

**INVENTORY COSTS (Series 770)**

7700	MATERIAL ISSUED TO OTHER DEPT Inventory object used to expense various inventory items issued to City Departments by Central Stores. Includes inventory price adjustments.
7705	INVENTORY RECLAMATIONS
7710	INVN ADJ-PURCHASE PRICE For use by inventory locations only.
7711	INVN ADJ-PHYSICAL INVENTORY Adjustments made for inventories that reflect differences in book value vs. physical count.
7712	INVN ADJ-DAMAGED INVENTORY Inventory that has no usable value to COA. For example, scrap material later auctioned.
7713	INVN ADJ-OBSOLESCENCE Outdated inventory or inventory that is overstocked and will not be used within two years. These items can be later auctioned off.
7714	INVN ADJ-RECLAMATIONS

Object Code	Description
7720	VENDOR RESTOCK COST Vendor charge for returning items to the vendor.
7730	INVENTORY PURCHASES
7733	DEFAULT INVENTORY ISSUES
7751	DISCOUNT-PURCH FOR INVENTORY *Use to record the discount for purchase of inventory items
7760	INV PALLET DEPOSITS
<b>ENERGY SERVICES UNIT (ESU) COSTS (Series 776)</b>	
7766	COS-ENGINEERING
7780	COST OF PROPERTY SOLD
7781	LOSS ON PROPERTY VALUATION
<b>OTHER (Series 780)</b>	
7801	OTHER COSTS Used to carry forward historical cost. Not to be used to charge costs.
7805	TAXES-CITY OWNED PROPERTY Property taxes paid on land that the COA owns but leases to others
7810	UNINVENTORIED FREIGHT Freight costs incurred that do not affect inventory value. These are expensed rather than adding to the value of the inventory.
7811	FREIGHT
7815	CASH OVER/SHORT If a cash receiving function receives more or less money than daily recorded receipts, cash over/short is debited or credited to balance the daily receipts.
7889	CONVERSION-EXPENSE OBJECTS For use by Financial Services only. To be used to convert balances of various object codes not planned for future use. Balances should be minimal.
8084	NONCAPITAL EXPENSE For FSD Use only. Used to recognize CIP costs that cannot be capitalized. Should only be used with nonbudget postings.
8087	LANDFILL CLOSURE COSTS Accrual for future costs of closing landfill.
8099	COST TO BE RECOVERED
8142	COMMERCIAL PAPER ADMIN EXP
8312	UTIL REV BND COMMISSION EXP Commission payments to paying agents for administering water district bonds. Based on the number of coupons outstanding, and an annual administration fee.
<b>DEPRECIATION/AMORTIZATION EXENSE (Series 801)</b>	

Object Code	Description
8086	AMORT OF INTANGIBLE ASSETS In FY2000, amortization of water rights.
8090	DEPRECIATION EXPENSE Used to record depreciation expense. SPEC table code
8091	PP DEPRECIATION EXPENSE Used to record depreciation expense from PowerPlant
8095	AMORTIZATION - NUCLEAR FUEL
8096	AMORTIZATION - COAL INVENTORY
<b>DEFERRED COST RECOVERY (Series 802)</b>	
8085	AMORTIZATION EXP-DEFERRED INTEREST Use to amortize deferred interest for Austin Energy and Austin Water
8093	AMORTIZATION EXP-BOND ISSUE COSTS Used to amortize bond issuance costs.
8097	DEFERRED NUCLEAR FUEL REVENUE
8098	PRIN PYMTS IN EXCESS OF DEPR
<b>OTHER NON-OPERATING (Series 805)</b>	
8088	STP FAS 148
8092	LOSS ON DISPOSAL OF ASSETS *Used to record gain/loss on disposal of assets. SPEC table code.
8100	ASSET TRANSFER - PROPRIETARY TO GAFA For Controller's Office use only. To record transfer out of fixed assets from Enterprise/Internal Service (proprietary) funds to GAFA only.
<b>CAPITAL CONTRIBUTION (Series 806)</b>	
8050	REVENUE-ASSET CONTRIBUTION
<b>DEBT INTEREST EXPENSE - GOVERNMENTAL (Series 810)</b>	
8103	BOND ISSUE COSTS
8104	BOND DISCOUNT EXPENSE
8105	BOND INSURANCE COSTS
8115	INTEREST-GENERAL Interest on General Obligation debt and non-revenue bond debt.
8120	CAPITAL LEASE PRINCIPAL-GEN Principal expensed for capital leases. At year end, the balance is reclassified to offset the appropriate liability.
8125	INTEREST EXPENSE -CAP.LEASE Interest expense for capital leases.
8140	CERT PART-COMMISSION EXPENSE



Object Code	Description
8351	INTEREST PAYMENT D/S FUNDS
<b>DEBT PRINCIPAL EXPENSE - GOVERNMENTAL (Series 811)</b>	
8110	REDEMPTION OF PRINCIPAL-GEN
	Includes principal payments for General Obligation Debt.
<b>DEBT PRINCIPAL - ENTERPRISE (Series 820)</b>	
8089	AMORT OF REFUNDING GAIN/LOSS
8094	AMORTIZATION EXP-PREMIUMS/DISCOUNTS
	Use to amortize bond premiums and discounts
8310	UTIL REV BOND INTEREST EXPE
	Interest expense related to Prior Lien Revenue Bonds outstanding.
8311	SEC.LENDING EXP.-DO NOT USE
	Used briefly during FY97 to record securities lending expense; in FY98, converted to using a contra-revenue account.
8313	COMMERCIAL PAPER INTEREST EXP
8314	BOND INTEREST EXPENSE
	Interest expense related to refund revenue bonds outstanding. Primarily Subordinate lien revenue bonds outstanding, and an annual administration fee.
8315	INT EXP TAX & REV BONDS NCAGC
	Interest expense related to NCAGC bonds outstanding.
8316	ARBITRAGE REBATE-ADMIN EXP
8317	INT EXP GO BONDS
8318	COMMERCIAL PAPER TAX INT EXP
8319	W&WW REV BOND INTEREST EXP
8320	ELECTRIC SEP LIEN BOND INT EXP
8325	CERT OF OBLIGATION-INT EXPE
8326	CONTRACTUAL OBLIG - INT EXP
8327	DECOMMISSIONING INT EXP-STP
8328	ESCROW DEPOSIT INTEREST EXP
8329	INT EXP BAB BONDS
8330	INTEREST EXPENSE-NOTES
	Interest expense on Revenue Notes
8331	INTEREST EXP-VAR BONDS
8332	INTEREST EXPENSE-MUDS
	Interest expense related to Contract Municipal Utility District Bonds (MUDs).
8335	INTEREST EXPENSE-BOWMAN TRA

Object Code	Description
8336	INTEREST EXPENSE LOANS
8340	COMMISSION EXP-WTR DIST BON Commission payments to paying agents for administering water district bonds. The standard fee is based on the number of coupons paid.
8350	PRINCIPAL PAYMENT D/S FUNDS
8352	DEBT DEFEASANCE PAYMENT D/S FUNDS
8390	ESCROW FUNDING REQUIREMENT
<b>Gain/Loss on In-substance (cash) Defeasance (Series 822)</b>	
8083	GAIN/LOSS ON DEFEASANCE GASB 86 Defeasance Expense of Gain or Loss
<b>CAPITALIZED INTEREST (Series 825)</b>	
8321	CAPITALIZED INTEREST DG CONSTR Capitalized interest related to construction projects.
<b>DEFERRED COSTS RECOVERED (Series 830)</b>	
8355	SURETY BOND AMORT EXPENSE

#### Indirect Costs

#### INDIRECT COSTS (Series 800)

8000	INDIRECT COSTS-FMC 74-4 Overhead recovered using an indirect cost recovery rate. Indirect cost is a method of recovering overhead costs of activities performed for another funding source.
8005	HOUSING INTERNAL INDIRECT COST
8060	REVENUE-CAPITAL LEASES

#### Expense Refunds

#### EXPENSE REFUNDS (Series 850)

8500	EXP REIMB - PUBLIC INFORMATION REQUESTS Used to record reimbursement for costs of work performed for a public information request.
8501	INTRADEPARTMENTAL REIMBURSEMENT Used to record reimbursement for costs of work performed within a department.
8502	INTERDEPARTMENTAL REIMBURSEMENTS Used to record reimbursement for costs of work performed for another department, a CIP or grant. When possible, use more detailed codes below.
8503	GRANT REIMBURSEMENT Reimbursement to operating funds for costs incurred in those funds and charged to grants.

Object Code	Description
8504	AE CUSTOMER CARE/OTHER CITY DE
8505	EXPENSE REFUNDS Used to record reimbursement of costs incurred in performing work for outside parties.
8506	STP CIP CREDITS
8507	REIMBURSEMENT OF CIP CHARGE Reimbursement to operating funds for costs incurred in those funds and charged to CIP.
8508	OTHER 3RD PARTY BILLINGS To record reimbursement from outside customers for miscellaneous damages to system facilities, e.g. nightwatch light damages and one-call billings to other utilities, such as Southern Union.
8509	REIMBURSED OVERTIME Reimbursement of overtime costs incurred.
8510	REIMB ADMIN - CONV CTR/PEC
8511	SUBROGATION
8513	MEDICAL REFUNDS Workers Compensation Fund.
8515	INDIRECT COST CIP NONCASH
8520	CONTRA-RENEWAL & REPLACEMENT Used for Convention Center contractual reporting.
8532	ECSD FROM DRAINAGE *This code was previously used by ECSD. ECSD currently uses revenue codes.
8534	ECSD FROM WATER & WASTEWATER *This code was previously used by ECSD. ECSD currently uses revenue codes.
8551	VEHICLE COST REIMBURSEMENT
8589	DEPT OH DISTRIBTD TO INDIRE Used to record the distribution of administrative costs associated with performing tasks for another department, a CIP, or a grant.

#### Non-CIP Capital

#### Capital Outlay (Series 900)

9001	LAND Purchase of land and rights-of-way. To be used when a permanent transfer of title occurs. Use this code instead of 9101.
9003	LAND-RELOCATION COST Purchase of land associated with a relocation. To be used when a permanent transfer of title occurs.
9012	IMPROVEMENTS TO GROUNDS Costs for landscaping, fencing, and paving improvements, etc; not for on-going maintenance of grounds. Costs are considered improvements whether they increase the useful life or value of the land. Use this code instead of 9110.

Object Code	Description
9021	BUILDING/REMODEL Costs of structures or contents of such structures; examples are office buildings, major additions or improvements to the buildings. Use this code instead of 9121.
9029	BOATS AND MARINE EQUIPMENTS Costs of boats. No recent purchases.
9031	VEHICLE/MOTORED EQUIPMENT Costs of vehicles and other motored equipment (not purchased as replacement equipment); examples are automobiles, trucks, and trailers. Use this code instead of 9131.
9032	REPLACEMENT VEHICLES Costs of vehicles and other motored equipment purchased as replacements. Use this code instead of 9132.
9040	MEDICAL/LAB EQUIPMENT
9041	OFFICE EQUIPMENT Cost of office equipment, such as typewriters, office furniture and video equipment over the capital outlay limit and with useful life of 1 year or more. Use this code instead of 9141. Computer equipment should be charged to object 9045.
9042	LIBRARY BOOKS AND MATERIALS Costs of volumes of books (e.g., encyclopedias) for the library or other departments.
9043	COMPUTER SOFTWARE Cost of computer software that is in excess of the capital outlay limit. (Charge items less than the capital limit to object 7580.) Use this code instead of 9053.
9045	COMPUTER HARDWARE Cost of computer hardware including mainframes, microcomputers, minicomputers, printers and other peripherals with unit cost more the capital limit. Charge items less than the capital limit to object 7610. Use this code instead of 9054.
9047	CAPITAL LEASED HARDWARE
9050	RADIO COMMUNICATION EQUIPMENT For purchases of radio in excess of capital outlay limit. Includes mobile units, portables, base stations, voting receivers, repeaters, consoles, multi-couplers, combiners, antennas systems, and controllers.
9051	OTHER EQUIPMENT Cost of any fixed asset not listed in any of these categories. Use this code instead of 9151.
9055	COMMUNICATIONS EQUIPMENT For purchases of communication equipment in excess of capital limit, other than Radio Shop equipment (See object 9050). Primarily phone equipment.
9056	FURNISHINGS
9072	ELECTRIC GENERATORS
9073	AUXILIARY GENERATION EQUIPMENT
9074	ELECTRIC TRANSFORMERS
9075	WATER TREATMENT & DISTRIBUTION SYSTEMS
9199	CAPITAL OUTLAY RECLASS

Object Code	Description
<b>Transfers</b>	
<b>Transfers (Series 970)</b>	
9700	TRF TO GENERAL FUND Transfer to General Fund (1000)
9703	TRF TO GENERAL FND-EMERGNCY RS
9704	TRF TO GF CONTINGENCY RESERVE
9706	TRF TO GF BUDGET STABLZTN FUND
9707	TRF TO CRITICAL ONE-TIME FUND Transfer to Critical One-Time Fund (1005)
9708	TRF TO TOWN LAKE VENUE (1140)
9709	TRF TO HOTEL OCCUP TAX (1150)
9710	TRF TO SPECIAL REV (GRANT)
9711	TRF TO SPECIAL REVENUE FUND Do not use for transfers to grants.
9712	TRF TO PID FUND Transfer to Downtown Public Improvement District Fund (7910)
9713	TRF TO SR-STRATEGIC PLANNING
9714	TRF TO SR-FEE WAIVER
9715	TRF TO SR-TELECOMM.PARTNERSH
9716	TRF TO BARTON SPRINGS CONSRVTN Transfer to Barton Springs Conservation Fund (7931)
9717	TRF TO SR-FIRST STEP-COMMUN.
9718	TRF TO SR-DOWNTOWN DEVELOPNT
9719	TRF TO SR-FQHC
9720	TRF TO GO DEBT SERVICE
9721	TRF TO SR-DAVID POWELL
9722	TRF TO CHC-MAP SUPPORT
9723	TRF TO TOURISM & PROMOTION FND Transfer to Tourism & Promotions Fund (1180)
9724	TRF TO AIRPORT OPERATING FUND Transfer to Airport Operating Fund (5070)
9725	TRF TO GOLF ENTERPRISE Trf to Golf Enterprise (5080)

Object Code	Description
9726	TRF TO TRANSPORTATION FUND
9727	TRF TO MUELLER PFC FD (5340)
9729	TRF TO SOFTBALL (5110)
9730	TRF TO GGCIP FUND
9731	TRF TO HOUSING TRUST FUND
9732	TRF TO HOUSING FUND
9733	TRF TO LANDFILL CLOSURE (7018)
9734	TRF TO SUSTAINABILITY FUND
9735	TRF TO GGCIP FUND-INT INCOME
9736	TRF TO HUD SEC 108 DEBT SVC
9738	TRF TO E SIXTH ST PID (7911)
9739	TRF TO RECLAIMED WATER FUND
9741	TRF TO ELECTRIC CIP FUND
9742	SEC POST ELEC CIP FUND XFR
9743	TRF TO WATER OPERATING FUND
9744	TRF TO WATER CIP FUND
9745	SEC POST WATER CIP FUND XFR
9746	TRF TO WASTEWATER OPERATING FUND
9747	TRF TO WASTEWATER CIP FUND
9748	SEC POST W/W CIP FUND XFR
9749	TFR TO UTILITY D/S S/L WDB
9750	TFR TO UTILITY D/S PRIOR LIEN
9751	TFR TO UTILITY D/S SUB LIEN
9752	TRF TO RECLAIMED WATER CIP FND Reclaimed Water Fund Transfer
9753	TFR TO UTILITY RESERVE FUND
9754	TFR TO UTIL D/S CERT. OBLGL.
9755	TFR TO UTILITY DEBT MGMT FUND
9756	SEC POST UTIL PRIOR LIEN XFR
9757	SEC POST UTIL SUB LIEN XFR
9758	TRF TO DEVELOPMENT SERVICES Transfer to Development Services Fund (5090)

Object Code	Description
9759	SEC POST UTIL REV NT PMT XFR
9760	TRF TO SANITATION FUND
9761	TRF TO RESOURCE RECOVERY CIP
9762	TRF TO ENVIRONMENTAL RMDN FUND
9763	TRF TO DEBT SVS-OTHER ENTERPR
9768	TFR TO CODE COMPLIANCE
9769	TRF TO UTIL D/S SEPARATE LIEN
9770	TFR TO PARKING MGMT (5610)
9771	SEC POST CAPITAL LEASE INTERST
9772	SEC POST COMMERCIAL INT
9773	SEC POST TRF TO GEN OBLIG BNDS
9774	TRF TO ONE TEXAS CENTER (7TCA)
9775	TRF TO ABIA D/S-SERIAL A NOTES
9776	TRF TO ABIA 95 D/S FUND
9777	TRF TO ACCD HOT D/S FUND
9778	TRF TO TOWN LAKE VENUE D/S FND
9779	TRF TO AIRP.D/S-VARIABLE BONDS
9780	TRF TO CONV CTR OPERATING RSV
9781	TRF TO CONV CTR TAX FUND
9782	TRF TO CONV CTR REVENUE FUND
9783	TRF TO OTH ENTERPRISE D/S P/L
9784	TRF TO OTH ENTERPRISE D/S S/L
9785	TRF TO CONVENTION CENTER
9786	TRF TO OTHER ENTERPRISE FUND
9787	TRF TO NCAGC DEBT SERVICE
9788	TRF TO OTHER ENTERPRISE CIP
9789	TRF TO DRAINAGE
9792	TRF TO FLEET SERVICES CIP FUND
9793	TRF TO AIRPORT R & R FUND
9794	TRF TO AIRPORT CAPITAL FUND
9797	TRF OF CAPITAL ASSETS

Object Code	Description
9798	TRF TO OTHER ENTERPRISE DS RSV
9799	TRF TO COMM DEV INCENTIVES FUND <i>Transfer to Community Development Incentives Fund (1007)</i>
9801	TRF TO AUSTIN ENERGY DS (9761)
9802	TRF TO ENERGY CONSERVATION
9803	TRF TO AWU DEBT SVCS FD (9762)
9804	TRF TO LIABILITY RESERVE
9805	TRF TO MOBILITY CIP <i>Transfer to Mobility CIP Fund</i>
9806	TRF TO WORKERS COMP FUND
9807	TRF TO ECON GROWTH_DEV(D5507)
9808	TRF TO HEALTH BENEFITS FD
9809	TRF TO CTM CIP FUND
9810	TRF TO CULTURAL ARTS FUND
9811	TRF TO CONV CTR VENUE FUND
9812	TRF TO PEC OPERATING FUND
9813	TRF TO PEC GARAGE FUND
9814	TRF TO PW-TRANSPORTATION CIP <i>Public Works CIP Department Code 6207</i>
9815	TRF TO WATERSHED CIP FUND <i>Watershed CIP Department Code D6307</i>
9816	TRF TO PLANNING AND DEV CIP
9817	TRF TO HOUSING CIP FUND
9818	TRF TO AHFC CIP (D7208)
9819	TRF TO FSD CIP FUND
9821	TRF TO AIRPORT CIP FUND
9822	TRF TO CONV CTR CIP FUND
9823	TRF TO FIRE CIP (D8307)
9824	TRF TO LIBRARY CIP FUND
9825	TRF TO PARD CIP FUND
9826	TRF TO POLICE CIP (D8707)
9827	TRF TO HEALTH CIP FUND



Object Code	Description
9828	TRF TO EMS CIP (D9307)
9829	TRF TO CODE CIP (D1607)
	To transfer funds from CODE operating to CIP
9832	TRF TO INTEREST INCOME (9000)
9833	TRF TO CC-WALLER CRK VEN(9721)
9834	TRF TO AIRPORT OPERATING RSV
9835	TRF TO 2ND STREET TIF FUND
9836	TRF TO CITY STORE (1190)
9837	TRF TO GRANT (VARIOUS)
9838	TRF TO NEW AIRPORT PFC (5350)
9839	TRF TO RUTHERFORD LN FACILITY (7CAM)
9840	TRF TO OTHER EXP TRUSTS
9841	TRF TO MUELLER LOCAL GOV CORP
9842	TRF TO ECON INCENTIVE RSV FUND
9844	TRF TO WATER REVENUE STAB RSV
	Transfer code to AWU Water Revenue Stability Reserve Fund
9845	TRF TO ECONOMIC DEVELOPMENT
	AE, ARR, AWU and General Fund will be contributing to the Economic Development Fund beginning in FY14
9846	TRF TO BUILDING SVCS CIP FUND
9847	TRF TO PARKING CIP
	Transfer to Parking Mgmt CIP Fund 4730
9848	TRF TO PW-MOBILITY CIP
	Transfer to Public Works - Mobility CIP Fund 8400
9849	TFR TO POWER SUPPLY STABILIZATION
9850	TRF TO CONV CTR CAPITAL FUND
9884	BROWN & ROOT INTEREST
9886	COMMERCIAL PAPER INTEREST
9888	TFR TO UTIL D/S CONTRACT BOND
	*Austin Water Only
9889	TFR TO UTIL D/S TAX/REV BONDS
9890	SEC POST TFR CONTRACT BOND DBT
9891	SEC POST INDIRECT COST NONCASH

Object Code	Description
9892	TRF CRF TO DEBT DEFEASANCE Transfer of cash for defeasance purposes in accordance with Texas Local Government Code Chapter 395.012
9893	TRF OPERATING TO DEBT DEFEASANCE Transfer operating cash for defeasance of debt
9894	TRF TO PAY FOR SUCCESS FUND
9895	TRF TO HISTORICAL PRESERVATION FUND
9999	RESIDUAL EQUITY TRANSFERS OUT *Do not use
<b>Transfers-op exp (Series 971)</b>	
9728	TRF TO CIP MGM - CPM Trf to CIP Mgm - CPM (5460)
9737	TRF TO VOL UTILITY ASST (7160)
9740	TRF TO ELECTRIC OPERATING FUND
9790	TRF TO FLEET SERVICES FUND
9791	TRF TO VEHICLE ACQUISITION FND
9795	TRF TO SUPPORT SERVICES FUND
9796	TRF TO CTM FUND
9800	TRF TO WIRELESS COMMUNICATION
9830	TRF TO CTECC FUND
9885	CAPITAL LEASE PRINCIPAL

### Year End Closing

#### Master Closing Object (Series 990)

	Rollup code for object code used in automated annual close process. Do not use for manual entries.
9998	MASTER CLOSING OBJECT *SPEC table code. Object code used in automated annual close process. Do not use for manual entries.

**City of Austin**  
**Citywide Revenue Source Codes for FY2019 - 2020**

Revenue Source	Description	Revenue Class	Class Description
<b>Taxes</b>			
4001	Taxes-audit recovery	10CA	Hotel/Motel Occupancy Tax
4002	Taxes-audit recovery P&I	10CC	H/MOT Penalties & Interest
4004	Property tax current	10AA	Current Property Taxes
4005	Other mud tax revenue	10ZZ	Other Taxes
4006	PropertyTax Waller Travis	10AA	Current Property Taxes
4008	Property tax delinquent	10AB	Delinquent Property Taxes
4010	Property tax refund-current yr	10AA	Current Property Taxes
4011	Property tax refund-prior yrs	10AB	Delinquent Property Taxes
4012	Property tax penalty & interest	10AC	Property Tax Penalty and Interest
4014	Hotel-motel taxes	10CA	Hotel/Motel Occupancy Tax
4016	Sales tax - state collected	10BA	City Sales Tax
4018	Mixed drink tax	10ZZ	Other Taxes
4025	Bingo	10ZZ	Other Taxes
4927	Vehicle rental taxes	10ZA	Car Rental Tax
4943	Hotel-Motel tax penalty/int	10CC	H/MOT Penalties & Interest
4944	Sales tax - city collected	10BA	City Sales Tax
<b>Franchise Fees</b>			
4015	Oncor Electric	20ZZ	Miscellaneous Franchise Fees
4019	Pedernales Electric Coop	20ZZ	Miscellaneous Franchise Fees
4020	Misc telecom license agreemt	20ZZ	Miscellaneous Franchise Fees
4034	Bluebonnet Electric Coop	20ZZ	Miscellaneous Franchise Fees
4041	Telecommunications	20AA	Telecommunications
4042	Gas	20BA	Gas
4043	Cable	20CA	Cable
4074	Cable TV access fees	20CA	Cable
4372	Wrecker fee	20ZZ	Miscellaneous Franchise Fees
<b>Fines, Forfeitures, Penalties</b>			
4189	Pet offenders	30ZZ	Other Fines
4201	Library fines	30AA	Library Fines
4203	Parking fines	30CA	Parking Violations
4204	Traffic fines	30BA	Traffic Fines
4206	Misdemeanor fines	30ZZ	Other Fines
4207	Court Warrant Fee	30ZZ	Other Fines
4208	Lien Board and Secure	30DA	Code Compliance Penalties
4210	Lien Demolition	30DA	Code Compliance Penalties
4211	City Ordinance Fines	30ZZ	Other Fines
4218	DWI Arrest Fee	30ZZ	Other Fines

Revenue Source	Description	Revenue Class	Class Description
4229	Court 10% collection fee	30ZZ	Other Fines
4361	Code Enforcement Penalties	30DA	Code Compliance Penalties
4401	Court Deferral Fees	30BA	Traffic Fines
4402	Court Bond Forfeitures	30ZZ	Other Fines
4404	Juvenile Diversion Revenue	30GA	Court Costs
4405	Court Admin Expense Fees	30ZZ	Other Fines
4406	Over size/weight truck fine	30ZZ	Other Fines
4407	Municipal court technology	30BA	Traffic Fines
<b>Licenses, Permits, Inspections</b>			
4026	New escrow account fee	40EA	Building Safety
4027	Escrow service charge	40EA	Building Safety
4028	State lic reg & bond review	40EA	Building Safety
4029	After hours inspections	40EA	Building Safety
4035	Commercial waste hauler permit	40BA	Commercial Solid Waste Permits
4036	Taxicabs	40IA	Transportation Permits
4037	Energy Permits	40EA	Building Safety
4038	Landscape inspections	40DA	Development Fees
4039	Reinspection fee	40EA	Building Safety
4044	Off schedule inspections	40CA	Public Health Licenses, Permits, Insp
4045	Mobile Food Vendor Application Fee	40CA	Public Health Licenses, Permits, Insp
4046	Temp food booth permit	40CA	Public Health Licenses, Permits, Insp
4047	Food establishment permits	40CA	Public Health Licenses, Permits, Insp
4048	Industrial waste permits	40CA	Public Health Licenses, Permits, Insp
4049	Liquid Waste Hauler Permits	40CA	Public Health Licenses, Permits, Insp
4051	Indus. Plant Insp. Permits	40EA	Building Safety
4052	Blasting Permits	40ZZ	Other Licenses/Permits
4053	Building Permits	40EA	Building Safety
4054	Electrical Permits	40EA	Building Safety
4055	BYOB Venue Permit	40ZZ	Other Licenses/Permits
4056	Commercial operating permits	40DA	Development Fees
4057	Other Permits	40ZZ	Other Licenses/Permits
4058	Plumbers Permits	40EA	Building Safety
4059	Waterway development permits	40ZZ	Other Licenses/Permits
4060	Sign Permits	40EA	Building Safety
4061	Mechanical Permits	40EA	Building Safety
4062	Barricade Permits	40ZZ	Other Licenses/Permits
4063	House Move Permits	40ZZ	Other Licenses/Permits
4064	Tourist Court Permits	40ZZ	Other Licenses/Permits
4065	Carnival Permits	40EA	Building Safety
4067	Mobile Food Vendor Application Fee	40CA	Public Health Licenses, Permits, Insp
4068	Sound Permits	40EA	Building Safety

Revenue Source	Description	Revenue Class	Class Description
4069	Mobile Food Vendor Permits	40CA	Public Health Licenses, Permits, Insp
4070	Water Well Fee	40CA	Public Health Licenses, Permits, Insp
4071	Blasting License	40DA	Development Fees
4072	Electrician License	40EA	Building Safety
4073	Alarm fees	40AA	Alarm Permits
4075	Hotel/Motel Room House License	40EA	Building Safety
4076	Mobile Home License	40EA	Building Safety
4077	Temp Cert Of Occupancy	40EA	Building Safety
4078	Sign License	40EA	Building Safety
4079	Animal License	40CA	Public Health Licenses, Permits, Insp
4080	Beer and Wine Permits	40ZZ	Other Licenses/Permits
4081	ROW Annual License Agmt	40ZZ	Other Licenses/Permits
4082	Public Market Area Permits	40ZZ	Other Licenses/Permits
4083	Vending machine Permits	40CA	Public Health Licenses, Permits, Insp
4084	Billboard registration fee	40ZZ	Other Licenses/Permits
4085	Chauffeurs license	40IA	Transportation Permits
4086	Limousine license	40IA	Transportation Permits
4087	Street Space Use Fee Permits	40ZZ	Other Licenses/Permits
4088	Concrete driveway/sidewlk insp	40DA	Development Fees
4092	Swimming pool permits	40CA	Public Health Licenses, Permits, Insp
4093	Lake sanitation	40CA	Public Health Licenses, Permits, Insp
4095	Food mgr certification	40CA	Public Health Licenses, Permits, Insp
4099	Utility cut inspections	40DA	Development Fees
4101	License-Charter	40IA	Transportation Permits
4104	Construction inspection fee	40DA	Development Fees
4105	License-Pedicabs	40IA	Transportation Permits
4106	License-Other	40IA	Transportation Permits
4120	Board of adjustment filing fee	40DA	Development Fees
4130	ODC permits (ozone)	40ZZ	Other Licenses/Permits
4153	Bldg permit plan checking fee	40EA	Building Safety
4155	Food establishmt insp-new ownr	40CA	Public Health Licenses, Permits, Insp
4156	Food establishment reinspect	40CA	Public Health Licenses, Permits, Insp
4157	General environmental inspect	40CA	Public Health Licenses, Permits, Insp
4163	Traffic impact analysis review	40DA	Development Fees
4164	Chapter 13-3 permits	40DA	Development Fees
4165	Hazardous Materials Permits	40ZZ	Other Licenses/Permits
4172	Dangerous dog fee	40CA	Public Health Licenses, Permits, Insp
4177	Zoning Site Plan Review Fee	40DA	Development Fees
4178	Zoning Extension Dismal	40DA	Development Fees
4181	Zoning applications	40DA	Development Fees
4182	Special use permits	40ZZ	Other Licenses/Permits

Revenue Source	Description	Revenue Class	Class Description
4184	Master plan amendments	40DA	Development Fees
4185	Subdivisions	40DA	Development Fees
4186	Zoning signs	40DA	Development Fees
4190	Conditional use permits	40DA	Development Fees
4191	Other zoning fees	40DA	Development Fees
4192	Notification/renotification fe	40DA	Development Fees
4194	Watershed ordinance variances	40DA	Development Fees
4195	Subdiv prelim plat review	40DA	Development Fees
4196	Subdiv final plat review	40DA	Development Fees
4197	Subdiv const plan review	40DA	Development Fees
4198	Monitoring wtr qlty-wllmnsn crk	40DA	Development Fees
4199	Mnt sltatr fltr pnds-wmsn-aqfr	40DA	Development Fees
4246	Adm approval MUD creation	40DA	Development Fees
4250	Bldg W/H Parking Permits	40DA	Development Fees
4251	Boat Dock Permits	40DA	Development Fees
4252	Drainage Permits	40DA	Development Fees
4253	Utility Permits	40DA	Development Fees
4254	Street and Drainage Permits	40DA	Development Fees
4256	Dev permit variance	40DA	Development Fees
4257	P-protected tree removal	40DA	Development Fees
4258	P-infrastructure maintenance	40DA	Development Fees
4259	Underground Storage Permits	40GA	Underground Storage Permits
4262	Process assessment	40DA	Development Fees
4264	Consolidated site plan	40DA	Development Fees
4265	Site plan commercial exemption	40DA	Development Fees
4266	Site plan corrections	40DA	Development Fees
4271	Site inspection fee	40DA	Development Fees
4362	Vendor registration fee	40CA	Public Health Licenses, Permits, Insp
4363	Gtsa shuttle permits	40ZZ	Other Licenses/Permits
4498	Taps & connections	40DA	Development Fees
4502	Street closure fee	40ZZ	Other Licenses/Permits
4575	Short Term Rental License Fee	40JA	Short Term Rental License Fee
<b>Charges for Services/Goods</b>			
4066	Development Services Surcharge	50DA	General Government Charges
4089	Investigation fee	50DA	General Government Charges
4096	Residential Drainage Fee	50NB	Residential Drainage Fee
4097	Commercial Drainage Fee	50NA	Commercial Drainage Fee
4098	Utility Cut Repair Cost Recovr	50MA	Utility Cut Repair Fee
4102	EMS Internship Fee	50CA	Emergency Medical Services
4103	EMS-TCHD MAP Services	50CA	Emergency Medical Services
4109	Other Patient Fees	50BA	Public Health Charges

Revenue Source	Description	Revenue Class	Class Description
4110	Weed lot clearing	50BA	Public Health Charges
4113	EMS County Service	50CA	Emergency Medical Services
4114	Emergency Medical Services Fee	50CA	Emergency Medical Services
4115	EMS Public Education Program	50CA	Emergency Medical Services
4116	EMS Standby Service	50CA	Emergency Medical Services
4121	Residential Base Charge	50JA	Residential ARR Fees
4122	Commercial Base Chg Sanitation	50JB	Commercial ARR Fees
4124	Excess Garbage Fee Sanitation	50JC	Extra Stickers and Carts
4125	Commercial Clean Community	50JD	Clean Community Fee
4131	Pard Annual Fees	50AB	Golf Fees
4132	Tennis Court Fees	50AA	Recreation and Culture Charges
4133	Overnight camping	50AA	Recreation and Culture Charges
4134	Pard Entry Fees	50AA	Recreation and Culture Charges
4135	Pard Registration	50AA	Recreation and Culture Charges
4136	Golf Green fees	50AB	Golf Fees
4138	Other service fees	50DA	General Government Charges
4139	Various Other Charges	50DA	General Government Charges
4140	Residential Clean Community	50JD	Clean Community Fee
4141	Prime Time Tennis Court Fees	50AA	Recreation and Culture Charges
4142	Zilker Eagle train	50AA	Recreation and Culture Charges
4143	Discount PARD Yth Participant	50AA	Recreation and Culture Charges
4144	COA Youth Camp Reimbursement	50AA	Recreation and Culture Charges
4145	COA Youth Year-Round Reimburse	50AA	Recreation and Culture Charges
4146	Flag football fee	50AA	Recreation and Culture Charges
4147	Basketball fee	50AA	Recreation and Culture Charges
4149	Tennis Rental Fees	50AA	Recreation and Culture Charges
4150	Non Prime Time Tennis Crt Fees	50AA	Recreation and Culture Charges
4151	Food Handler Audit Request	50BA	Public Health Charges
4152	Food handler registration	50BA	Public Health Charges
4154	Food mgr training	50BA	Public Health Charges
4158	Animal rescue fee	50BA	Public Health Charges
4159	Animal id microchip	50BA	Public Health Charges
4160	Animal adoption fees	50BA	Public Health Charges
4161	Animal board and care	50BA	Public Health Charges
4170	Animal vaccination fees	50BA	Public Health Charges
4171	Birth certificates	50BA	Public Health Charges
4173	Death certificates	50BA	Public Health Charges
4174	Photocopies	50DA	General Government Charges
4180	Internet printing fee	50DA	General Government Charges
4212	Animal Cruelty Restitution	50BA	Public Health Charges
4230	Convention Center Space Rental	50IA	Facility Revenue

Revenue Source	Description	Revenue Class	Class Description
4232	Equipment rental	50IA	Facility Revenue
4239	PARD surcharge	50AA	Recreation and Culture Charges
4247	Out-of-district svc request	50DA	General Government Charges
4248	Conv Ctr Space Rental Discount	50IA	Facility Revenue
4261	Discount equipment rental	50IA	Facility Revenue
4272	Green choice 100% batch 1	52FA	Fuel Revenue
4285	Pard Food and Beverage	50AA	Recreation and Culture Charges
428A	Telecom	50IA	Facility Revenue
4298	Discount Telecom	50IA	Facility Revenue
4300	Loan origination fee	50DA	General Government Charges
4301	Athletics sales	50AA	Recreation and Culture Charges
4302	Golf cart rentals	50AB	Golf Fees
4303	Range sales	50AB	Golf Fees
4304	Cemetery Ops Tent Set Up Fee	50DA	General Government Charges
4305	Cemetery Ops Liner Sales	50DA	General Government Charges
4306	Boating concession sales	50AA	Recreation and Culture Charges
4307	Food concession sales	50AA	Recreation and Culture Charges
4308	Other concession sales	50AA	Recreation and Culture Charges
4310	Cemetery Ops Monument Setting	50DA	General Government Charges
4312	Pharmacy sales	50BA	Public Health Charges
4313	Sale of reports/publications	50DA	General Government Charges
4314	Sale of rat bait	50BA	Public Health Charges
4319	Transcript fees	50DA	General Government Charges
4333	ERCOT svc rev-capacity	52FA	Fuel Revenue
4334	ERCOT svc rev-energy	52FA	Fuel Revenue
4339	Weed lot administration fee	50BA	Public Health Charges
4340	ERCOT svc rev-other	50FA	Service Area Revenue
4365	ERCOT TCR revenues	52FA	Fuel Revenue
4366	Technical Service Charges	50IA	Facility Revenue
4367	Residential Transportation Fee	50LA	Residential Transportation User Fee
4368	Commercial Transportation Fee	50LB	Commercial Transportation User Fee
4369	General labor & other charges	50IA	Facility Revenue
4370	Discount Gen labor & other chg	50IA	Facility Revenue
4373	Exhibitors Utility Svc Revenue	50IA	Facility Revenue
4374	Security commission revenue	50IA	Facility Revenue
4377	Discount security commission	50IA	Facility Revenue
4378	Sale of plans & specs	50DA	General Government Charges
4379	Discount Exhibitors Utility Svc	50IA	Facility Revenue
4381	Rabies quarantine fee	50BA	Public Health Charges
4382	Animal reclaim fee	50BA	Public Health Charges
4383	Veterinary care fee	50BA	Public Health Charges



Revenue Source	Description	Revenue Class	Class Description
4386	Discount Technical Service Chg	50IA	Facility Revenue
4399	Service area fuel revenue	52FA	Fuel Revenue
4410	MCD-Superior	50BA	Public Health Charges
4411	FQHC medicaid reimburse	50BA	Public Health Charges
4412	FQHC medicare reimburse	50BA	Public Health Charges
4413	FQHC title xx family plan	50BA	Public Health Charges
4414	FQHC MCD-AmeriGroup	50BA	Public Health Charges
4415	Medicaid reimbursement	50BA	Public Health Charges
4416	Medicare reimbursement	50BA	Public Health Charges
4418	Title V	50BA	Public Health Charges
4419	FQHC MCD-Evercare	50BA	Public Health Charges
4421	County HHS Revenue	50BA	Public Health Charges
4422	Energy Charge	51FA	Base Revenue
4423	Commercial insurance	50BA	Public Health Charges
4424	Children health insurance plan	50BA	Public Health Charges
4426	Trans Serv -Distribution Voltage	55FA	Other Utility Revenue
4429	Chilled water ECWDT	55FA	Other Utility Revenue
4431	Chilled water domain	55FA	Other Utility Revenue
4433	Compressed air domain plt	55FA	Other Utility Revenue
4434	Deliver Charge	51FA	Base Revenue
4435	Purchase Power Agreement	55FA	Other Utility Revenue
4436	Power Supply Adj	52FA	Fuel Revenue
4437	Green Choice 100%--batch 2	52FA	Fuel Revenue
4438	Green Choice fixed b1 primary	50FA	Service Area Revenue
4439	Green Choice fixed b1 secondar	50FA	Service Area Revenue
4440	Green Choice fixed b1 trans	50FA	Service Area Revenue
4441	State-primary service	51FA	Base Revenue
4442	Green Choice fixed b2 secondar	52FA	Fuel Revenue
4443	Schools tou-mf	51FA	Base Revenue
4444	Schools demand-mf	51FA	Base Revenue
4445	St. Services-nondemand	51FA	Base Revenue
4446	Carbon Reduction Plan Revenue	50FA	Service Area Revenue
4447	E8 large primary service lps	50FA	Service Area Revenue
4448	Green power credit-caps	52FA	Fuel Revenue
4449	AE-dul-dual feeds	50FA	Service Area Revenue
4450	AE-sub-submetering	50FA	Service Area Revenue
4451	GreenChoice Fuel	52FA	Fuel Revenue
4452	Community Solar (Rider)	52FA	Fuel Revenue
4453	Dist Energy Services	52FA	Fuel Revenue
4454	AE-con-construction	50FA	Service Area Revenue
4455	Customer charge	50FA	Service Area Revenue

Revenue Source	Description	Revenue Class	Class Description
4456	Sales of NOx Allowances	50FA	Service Area Revenue
4457	Sales of so2 allowances	50FA	Service Area Revenue
4458	Solar explorer prgm	55FA	Other Utility Revenue
4460	Comm Benefit - CAP	55FA	Other Utility Revenue
4461	Residential-multiple fuel	51FA	Base Revenue
4462	Comm Benefit - SAL	55FA	Other Utility Revenue
4463	Gen svc-multiple nondemand	51FA	Base Revenue
4464	Comm Benefit - EES	55FA	Other Utility Revenue
4465	Gen svc-multiple fuel-demand	51FA	Base Revenue
4466	CAP Customer Discounts	51FA	Base Revenue
4467	Primary svc-multiple fuel	51FA	Base Revenue
4469	Large primary service	51FA	Base Revenue
4470	Special contracts- U.T.	51FA	Base Revenue
4471	Streetlight/traffic signal svc	51FA	Base Revenue
4472	Elec svc-other City depts	51FA	Base Revenue
4473	Elec svc-sales for resale	51FA	Base Revenue
4474	Elec svc-Austin Water	51FA	Base Revenue
4475	Transmission wheeling	54FA	Transmission Revenue
4478	Nightwatchman lights-city dept	51FA	Base Revenue
4480	Area lighting program	55FA	Other Utility Revenue
4481	Meter tampering fee	55FA	Other Utility Revenue
4483	Regulatory Charge	55FA	Other Utility Revenue
4484	Transmission Service Adjustment Rider	51FA	Base Revenue
4485	Fixture Charge	51FA	Base Revenue
4486	Demand Charge	51FA	Base Revenue
4487	Regulatory 2 Charge	55FA	Other Utility Revenue
4489	Other city electric dept	51FA	Base Revenue
4490	State/bafb lps	51FA	Base Revenue
4491	Emergency outage/restoration	55FA	Other Utility Revenue
4494	Ammonia Surcharge	50GA	Water/Wastewater Revenue
4496	Approach main charge	50FA	Service Area Revenue
4497	E16 state LPS tou	51FA	Base Revenue
4499	Industrial waste surcharge	50GA	Water/Wastewater Revenue
4500	Subsequent user fees	50FA	Service Area Revenue
4506	Union service fee	50DA	General Government Charges
4507	Nonresident Library Card Fee	50AA	Recreation and Culture Charges
4508	Replacement Library Cards	50AA	Recreation and Culture Charges
4509	Book reservation	50AA	Recreation and Culture Charges
4514	Green Building sales	55FA	Other Utility Revenue
4515	Green Building consulting	55FA	Other Utility Revenue
4518	Elec service insp fee	50FA	Service Area Revenue

Revenue Source	Description	Revenue Class	Class Description
4526	CIP rev-new svc resident (CTB)	50FA	Service Area Revenue
4527	CIP rev-new svc comm (CTB)	50FA	Service Area Revenue
4528	CIP rev-meter fee (CTB)	50FA	Service Area Revenue
4529	CIP rev-st lights (CTB)	50FA	Service Area Revenue
4544	Sales-joint trenching construc	55FA	Other Utility Revenue
4545	Sales-metering services	55FA	Other Utility Revenue
4546	Sales-load profiler	55FA	Other Utility Revenue
4547	Sales-special request	55FA	Other Utility Revenue
4548	QSE Services	55FA	Other Utility Revenue
4549	Sales-other products services	55FA	Other Utility Revenue
4551	Sales-dual feed service	55FA	Other Utility Revenue
4552	Sales-customer reliab enhancem	55FA	Other Utility Revenue
4553	St. Secondary service- demand	51FA	Base Revenue
4560	Softball field rental-play	50AA	Recreation and Culture Charges
4561	Softball field rental-practice	50AA	Recreation and Culture Charges
4563	Softball tournaments	50AA	Recreation and Culture Charges
4565	Softball slow pitch league	50AA	Recreation and Culture Charges
4566	Softball memberships-ASA	50AA	Recreation and Culture Charges
4567	Softball memberships-USSA	50AA	Recreation and Culture Charges
4569	Softball corporate sponsorship	50AA	Recreation and Culture Charges
4570	Softball concessions	50AA	Recreation and Culture Charges
4574	Softball-state tournament	50AA	Recreation and Culture Charges
4580	Cart trail fees	50AB	Golf Fees
4581	911 call center sales	55FA	Other Utility Revenue
4591	Interment Services	50DA	General Government Charges
4600	Anderson mill mud	50GA	Water/Wastewater Revenue
4601	High valley	50GA	Water/Wastewater Revenue
4603	Morningside Subdivision	50GA	Water/Wastewater Revenue
4604	Avana Subdivision	50GA	Water/Wastewater Revenue
4606	Creedmoor MAHA water supply	50GA	Water/Wastewater Revenue
4607	Garden Valley water supply	50GA	Water/Wastewater Revenue
4610	Lost Creek MUD	50GA	Water/Wastewater Revenue
4611	Manville water supply	50GA	Water/Wastewater Revenue
4612	Maple Run MUD	50NB	Residential Drainage Fee
4613	Marsha water supply corp.	50GA	Water/Wastewater Revenue
4614	North Austin MUD # 1	50GA	Water/Wastewater Revenue
4615	Northtown MUD	50GA	Water/Wastewater Revenue
4619	City of Rollingwood	50GA	Water/Wastewater Revenue
4621	Southwest Travis Co. MUD 1	50GA	Water/Wastewater Revenue
4623	City of Sunset Valley	50GA	Water/Wastewater Revenue
4625	Travis Co. Wcid 10	50GA	Water/Wastewater Revenue

Revenue Source	Description	Revenue Class	Class Description
4628	Wells Branch MUD-NAGC	50GA	Water/Wastewater Revenue
4629	Windmere Utility	50GA	Water/Wastewater Revenue
4630	Inside City-single family	50GA	Water/Wastewater Revenue
4631	Inside City-multifamily	50GA	Water/Wastewater Revenue
4632	Inside City-commercial	50GA	Water/Wastewater Revenue
4633	Inside City-industrial	50GA	Water/Wastewater Revenue
4634	Outside City-single family	50GA	Water/Wastewater Revenue
4635	Outside City-multifamily	50GA	Water/Wastewater Revenue
4636	Outside City-commercial	50GA	Water/Wastewater Revenue
4637	AW-Applied Materials	50GA	Water/Wastewater Revenue
4638	AW-Freescale	50GA	Water/Wastewater Revenue
4639	Golf course	50GA	Water/Wastewater Revenue
4644	AW-Hospira	50GA	Water/Wastewater Revenue
4645	AW-Samsung	50GA	Water/Wastewater Revenue
4647	AW-Sematech	50GA	Water/Wastewater Revenue
4648	Reuse water svc-new customer	50GA	Water/Wastewater Revenue
4649	AW-Spansion	50GA	Water/Wastewater Revenue
4651	AW-University of Texas	50GA	Water/Wastewater Revenue
4656	Outside city - golf course	50GA	Water/Wastewater Revenue
4657	Rivercrest WSC	50GA	Water/Wastewater Revenue
4658	Westlake Hills, City of	50GA	Water/Wastewater Revenue
4659	WCID-17 Comanche Canyon	50GA	Water/Wastewater Revenue
4661	Village Of San Leanna	50GA	Water/Wastewater Revenue
4663	NWA MUD1 Surcharge Credit	50GA	Water/Wastewater Revenue
4664	City Of Manor	50GA	Water/Wastewater Revenue
4665	WCID-17 Steiner Ranch	50GA	Water/Wastewater Revenue
4668	NXP-Ed Bluestein Blvd	50GA	Water/Wastewater Revenue
4670	Sanitation-resid-24 gal	50JA	Residential ARR Fees
4671	Sanitation-comm-24 gal	50JB	Commercial ARR Fees
4672	Sanitation-comm-cbd alley fee	50JB	Commercial ARR Fees
4673	Sanitation-resid-32 gal	50JA	Residential ARR Fees
4674	Sanitation-resid-64 gal	50JA	Residential ARR Fees
4675	Sanitation-resid-96 gal	50JA	Residential ARR Fees
4676	Sanitation-resid-hauling svc	50JA	Residential ARR Fees
4677	Sanitation-resid-dumpster svc	50JA	Residential ARR Fees
4678	Sanitation-comm-32 gal	50JB	Commercial ARR Fees
4679	Sanitation-comm-64 gal	50JB	Commercial ARR Fees
4680	Sanitation-comm-96 gal	50JB	Commercial ARR Fees
4681	Sanitation-comm-2x&6x surchg	50JB	Commercial ARR Fees
4682	Sanitation-comm-cbd base charg	50JB	Commercial ARR Fees
4683	Sanitation-comm-cbd volume chg	50JB	Commercial ARR Fees

Revenue Source	Description	Revenue Class	Class Description
4685	SWS CESQC-hazardous waste fee	50KA	CESQG
4686	Anti-litter City departments	50JD	Clean Community Fee
4692	Sundry-current services	50DA	General Government Charges
4723	Muni lease fee-surcharge-\$1.00	50AB	Golf Fees
4730	Green Choice fixed b2 primary	52FA	Fuel Revenue
4731	Green Choice fixed b2 trans	50FA	Service Area Revenue
4732	Green Choice 100% batch 3	51FA	Base Revenue
4733	GreenChoice fixed b3 primary	52FA	Fuel Revenue
4734	GreenChoice fixed b3 secondary	52FA	Fuel Revenue
4735	GreenChoice fixed b3 transmiss	52FA	Fuel Revenue
4736	Greenchoice 100% Batch 4	51FA	Base Revenue
4737	Greenchoice Fixed B4 Primary	52FA	Fuel Revenue
4738	Greenchoice Fixed B4 Secondary	52FA	Fuel Revenue
4739	Greenchoice Fixed B 4 Trans	50FA	Service Area Revenue
4740	Green Choice Btch 5 2ndry commercial	51FA	Base Revenue
4741	Green ch B 5 Primary Comm	52FA	Fuel Revenue
4742	Green Choice Fixed B6 Primary	52FA	Fuel Revenue
4747	Electric meter damage	55FA	Other Utility Revenue
4748	Broken Seal Fee	55FA	Other Utility Revenue
4749	Elec Tampering Fee-Lbr/Support	55FA	Other Utility Revenue
4750	Transmission service class e11	51FA	Base Revenue
4751	Chilled Water Robert Mueller Energy Center	55FA	Other Utility Revenue
4752	Steam Services Robert Mueller Energy Center	55FA	Other Utility Revenue
4753	Green Choice Fixed B6.3 Secondary	52FA	Fuel Revenue
4806	Balance transfers-util accts	55FA	Other Utility Revenue
4855	Apt manager initiation fee	55FA	Other Utility Revenue
4856	Univ Texas street lightings	51FA	Base Revenue
4866	Appl fee--tower attachment	55FA	Other Utility Revenue
4867	Analytical lab fees	55FA	Other Utility Revenue
4870	Solar inspection fees	55FA	Other Utility Revenue
4882	Appl fee-pole attachment	55FA	Other Utility Revenue
4889	Construction loop fee	55FA	Other Utility Revenue
4901	Amort of contributions	50FA	Service Area Revenue
4940	Sale of fixed assets	50FA	Service Area Revenue
4979	NCAGC-surcharge revenue	50GA	Water/Wastewater Revenue
<b>Use of Money &amp; Property</b>			
4094	Valet Street Use Fee	60EC	Land & Infrastructure Rental/Lease
4107	Car Sharing	60EB	Equipment Rental/Lease
4176	Small Cell Location Review Fee	60EC	Land & Infrastructure Rental/Lease
4215	1995 Bonds Interest Income	60AA	Interest
4219	CIP interest income	60AA	Interest

Revenue Source	Description	Revenue Class	Class Description
4220	Decommissioning int inc-stp	60AA	Interest
4221	Interest Income	60AA	Interest
4223	Interest Income Shared Equity	60AA	Interest
4224	Bond Fund Interest/Investments	60AA	Interest
4226	Cap Recovery Fee CIP Interest	60AA	Interest
4227	PFC Interest Income	60AA	Interest
4228	Other Interest Income	60AA	Interest
4231	Building rental	60EA	Building Rental/Lease
4233	Facility rental	60EA	Building Rental/Lease
4235	Parking meters - cash	60ED	Parking Fees
4236	Parking fee other than meter	60ED	Parking Fees
4237	Parking prepaid debit cards	60ED	Parking Fees
4238	APOCA Parking Fees	60ED	Parking Fees
4240	Non GF Building Rental	60EA	Building Rental/Lease
4241	Parking revenue	60ED	Parking Fees
4242	Other rent	60EA	Building Rental/Lease
4243	Parking Pay Stations - cash	60ED	Parking Fees
4244	Terminal Rental	60FB	Terminal Rental & Other Fees
4255	Infrastructure rental	60EC	Land & Infrastructure Rental/Lease
4267	Fixed Based Operator ground rentals	60EA	Building Rental/Lease
4268	Building rental - Airline	60FB	Terminal Rental & Other Fees
4269	Other rental - airline	60FB	Terminal Rental & Other Fees
4270	Building rent-Airline Discount	60FB	Terminal Rental & Other Fees
4273	T-tower usage fees	60EC	Land & Infrastructure Rental/Lease
4274	Land lease - post apts	60EC	Land & Infrastructure Rental/Lease
4275	Discount parking fee other	60ED	Parking Fees
4276	Escrow deposit interest incm	60AA	Interest
4278	Baggage claim	60FB	Terminal Rental & Other Fees
4280	Maintenance charges	60FB	Terminal Rental & Other Fees
4282	Passenger screening	60FB	Terminal Rental & Other Fees
4299	Parking pay stations-credit cards	60ED	Parking Fees
4342	Passenger Facility Charge Revenue	60FB	Terminal Rental & Other Fees
4343	Airline Landing Fees	60FA	Landing Fees
4344	Airline Freight Landing Fees	60FA	Landing Fees
4345	Other Landing Fees	60FA	Landing Fees
4348	Terminal apron parking	60FB	Terminal Rental & Other Fees
4350	Ron apron parking	60FB	Terminal Rental & Other Fees
4354	Customs Service Fee	60FB	Terminal Rental & Other Fees
4356	Airline Landing Fees Discount	60FA	Landing Fees
4360	Parking Operators Off Airport	60ED	Parking Fees
4389	Land lease fees	60EC	Land & Infrastructure Rental/Lease

Revenue Source	Description	Revenue Class	Class Description
4390	Land sales fees	60EC	Land & Infrastructure Rental/Lease
4391	Buildings Property Sales	60DA	Property Sales
4392	Cemetery Lot Sales	60DA	Property Sales
4394	Motored Equip Property Sales	60DA	Property Sales
4395	Other Equip Property Sales	60DA	Property Sales
4396	Sale of commingled materials	60DD	Recycling Sales
4397	Sales Non-Commingled Mat	60DD	Recycling Sales
4398	Sales HHW Materials	60DD	Recycling Sales
4745	Grant CIP interest income	60AA	Interest
4746	CIP interest inc (2nd post)	60AA	Interest
4877	Junk/scrap metal sales	60DC	Scrap Sales
4895	Util reserve fnd interest rev	60AA	Interest
4930	Loan repayments	60CA	Loan Repayments
4951	Interest revenue	60AA	Interest
<b>Intergovernmental</b>			
4294	Interlocal radio R&M	70ZC	Trunked Radio Interlocal A/R
4295	Interlocal radio towers	70ZC	Trunked Radio Interlocal A/R
4296	Interlocal radio installs	70ZC	Trunked Radio Interlocal A/R
4375	Interlocal Equip Maintenance	70ZD	Interlocal Maintenance Revenue
4662	Capital Metro revenue	70ZA	Capital Metro
4690	Tx Dept of Transportation	70BB	TXDOT
4694	County revenue-non-grant	70CA	County Revenue
4701	Grant receipts-federal	70AZ	Other Federal Revenue
4702	State grant receipts	70BZ	Other State Revenue
4703	Grant receipts-other	70ZZ	Other Agency Revenue
4704	Grnt recvry-federal loans rev	70AZ	Other Federal Revenue
4843	Lonestar rev-financial svc	70BA	LoanSTAR Proceeds
4892	Contribution-Cap Metro -bga	70ZA	Capital Metro
489A	Contribution-Cap Metro-1/4cent	70ZA	Capital Metro
489M	Contribution-Cap Metro-mobilit	70ZA	Capital Metro
<b>Other Revenue</b>			
4021	Density Bonus Programs	80ZZ	Other Revenue
4022	Development agreements	80ZZ	Other Revenue
4030	Private Fire Hydrant Fee (PFH)	80ZZ	Other Revenue
4040	Airport hotel fee	80ZZ	Other Revenue
4050	Backflow Prevention Compl. Fee	80ZZ	Other Revenue
4090	OSSF Reviews	80ZZ	Other Revenue
4108	Dental fees	80DC	Employee Dental
4123	Landfill Garbage	80ZZ	Other Revenue
4126	Re-connection fee	80ZZ	Other Revenue
4128	Approach main analysis fee	80ZZ	Other Revenue

Revenue Source	Description	Revenue Class	Class Description
4137	Building maintenance svcs	80ZB	Other Rentals and Fees
4148	Parkland dedication rev	80ZZ	Other Revenue
4169	Training fees	80ZZ	Other Revenue
4187	Miscellaneous revenue-general	80ZZ	Other Revenue
4193	Subdivision exemption	80ZZ	Other Revenue
4205	Land development training	80ZZ	Other Revenue
4209	Criminal Act Restitution	80ZZ	Other Revenue
4213	Utility Photocopies	80ZZ	Other Revenue
4214	Utility Mapping Sales	80ZZ	Other Revenue
4216	Build America Bond Interest Subsidy	80ZZ	Other Revenue
4222	Late payment penalties	80ZZ	Other Revenue
4225	Investment Gain/Loss	80ZZ	Other Revenue
4234	Damage charges	80ZZ	Other Revenue
4245	Mud consent agreement	80ZZ	Other Revenue
4249	Shared parking analysis	80ZZ	Other Revenue
4260	Facility maintenance	80ZZ	Other Revenue
4263	GSEM area-user fee	80ZB	Other Rentals and Fees
4277	Passenger Services	80ZA	Concessions
4279	Airport Concessions	80ZA	Concessions
4281	Reimbursed services	80ZZ	Other Revenue
4283	Rental cars	80ZA	Concessions
4284	Advertising	80ZA	Concessions
4286	Telephone	80ZA	Concessions
4287	News and gifts	80ZA	Concessions
4288	Airport Hotel Revenue	80ZB	Other Rentals and Fees
4289	Airport Golf Course	80ZZ	Other Revenue
4290	COA radio R&M	80AA	Indirect Cost Recovery
4291	COA radio towers	80AA	Indirect Cost Recovery
4292	COA radio installs	80AA	Indirect Cost Recovery
4316	Sale of scrap metal/paper	80ZZ	Other Revenue
4317	Convention food concessions	80CA	Contractor Revenue
4318	Sale of promotional items	80ZZ	Other Revenue
4321	Overhead distribution	80ZZ	Other Revenue
4323	Mail distribution revenue	80BZ	Other
4324	Compost/sludge sales	80ZZ	Other Revenue
4325	Agricultural by-products	80ZZ	Other Revenue
4326	Clothing inventory sales	80BZ	Other
4327	Street/bridge inventory sales	80BZ	Other
4328	Elec generation invent sales	80ZZ	Other Revenue
4329	Webberville inventory sales	80BZ	Other
4330	Alpine inventory sales	80BZ	Other



Revenue Source	Description	Revenue Class	Class Description
4331	Warranty revenues	80ZZ	Other Revenue
4332	EMS inventory sales	80ZZ	Other Revenue
4336	Fuel surcharge revenue	80BF	Fuel Revenue
4337	Water special billings	80ZZ	Other Revenue
4338	Wastewater special billings	80ZZ	Other Revenue
4341	PARD supply sales revenue	80ZZ	Other Revenue
4346	Fuel flowage fees	80ZB	Other Rentals and Fees
4347	Cargo facilities	80ZB	Other Rentals and Fees
4349	Cargo ramp fee	80ZB	Other Rentals and Fees
4351	Catering commission	80ZA	Concessions
4352	Vending commission	80ZA	Concessions
4353	Transportation inventory sales	80BZ	Other
4355	Airport id badges	80ZB	Other Rentals and Fees
4357	Keys	80ZB	Other Rentals and Fees
4358	Top caps	80ZB	Other Rentals and Fees
4359	Rental Cars Off Airport	80ZB	Other Rentals and Fees
4364	Services for conventioners	80CA	Contractor Revenue
4371	Equip. Maintenance & repair	80BD	Fleet Maintenance Revenue
4376	Rental pool revenues	80BE	Fleet Rental Revenue
4380	Se serv ctr inventory sales	80BZ	Other
4384	AHFC Developer Fees	80ZZ	Other Revenue
4385	AHFC Participation Fees	80ZZ	Other Revenue
4387	Fuel facility fees	80ZB	Other Rentals and Fees
4403	30% Collection Fee	80ZZ	Other Revenue
4408	Contra ct special exp fees	80ZZ	Other Revenue
4409	AWH-Seton supplemental rev	80ZZ	Other Revenue
4417	FQHC map client reimbursement	80ZZ	Other Revenue
4420	Health DISPRO proceeds	80ZZ	Other Revenue
4425	Sale of RR Row	80ZZ	Other Revenue
4427	Acct research fee	80ZZ	Other Revenue
4428	EFT decline fee	80ZZ	Other Revenue
4432	Steam svc domain plant	80ZZ	Other Revenue
4459	Funeral escorts	80ZZ	Other Revenue
4476	Electric Vehicle Charging Stns	80ZZ	Other Revenue
4477	Banners	80ZZ	Other Revenue
4479	After hours turn on	80ZZ	Other Revenue
4495	Meter revenue-fire hydrant	80ZZ	Other Revenue
4501	Indirect cost recovery	80AA	Indirect Cost Recovery
4503	Taxi-cab service revenue	80ZB	Other Rentals and Fees
4505	Septic tank haulers fee	80ZZ	Other Revenue
4512	Change order & refund fee	80ZZ	Other Revenue

Revenue Source	Description	Revenue Class	Class Description
4513	Taps-reinspection fee	80ZZ	Other Revenue
4519	CIP rev-AW impact fees	80ZZ	Other Revenue
4521	Bcp participation certificates	80ZZ	Other Revenue
4525	CIP rev-other contributions	80ZZ	Other Revenue
4531	Trans Contr in aid of constr	80ZZ	Other Revenue
4532	AWU CONTR IN AID OF CONSTR	80ZZ	Other Revenue
4559	AW comm agenda packets	80ZZ	Other Revenue
4582	Advertising barter revenue	80ZA	Concessions
4583	Rain barrel sales	80ZZ	Other Revenue
4584	Seminar Fees	80ZZ	Other Revenue
4598	Water taps-inspection fee	80ZZ	Other Revenue
4599	WW inspection fee	80ZZ	Other Revenue
4602	Branch creek creek est. Water	80ZZ	Other Revenue
4608	Hill Country water supply	80ZZ	Other Revenue
4617	Northwest Travis Co Mud 1	80ZZ	Other Revenue
4620	Southland Oaks	80ZZ	Other Revenue
4640	A/R adj UCSC-admin	80ZZ	Other Revenue
4641	A/R adj AW -admin	80ZZ	Other Revenue
4642	A/R adj leak adjustment	80ZZ	Other Revenue
4643	A/R adj-conservation rebate	80ZZ	Other Revenue
4646	Lab-testing fee	80ZZ	Other Revenue
4650	City of Round Rock	80ZZ	Other Revenue
4652	Tanglewood Forest surcharge	80ZZ	Other Revenue
4653	Southland Oaks surcharge	80ZZ	Other Revenue
4654	Pflugerville	80ZZ	Other Revenue
4655	WW meter application fee	80ZZ	Other Revenue
4660	Wholesale penalties & fees	80ZZ	Other Revenue
4684	Sanitation-cart exchg fee	80ZZ	Other Revenue
4687	Retiree HMO Medical Plan	80DH	Retiree Medical
4688	Retiree PPO Medical Plan	80DH	Retiree Medical
4689	Retiree Dental Plan	80DI	Retiree Dental
4693	Retiree Drug Subsidy Program	80ZZ	Other Revenue
4695	Self Insured HMO Medical Plan	80DB	Employee Medical
4696	Self-funded PPO medial plan	80DB	Employee Medical
4697	City contribution (all plans)	80DA	City Contributions
4698	City plan dental	80DC	Employee Dental
4699	ERS Contributions	80DK	ERS Contributions
4705	In-kind revenues-city	80ZZ	Other Revenue
4706	Service installation	80ZZ	Other Revenue
4708	Gain/Loss on resale	80ZZ	Other Revenue
4710	Vision services program	80DG	Employee Retiree Vision Program

Revenue Source	Description	Revenue Class	Class Description
4711	Legal services program	80DF	Employee Prepaid Legal
4712	Life insurance	80DE	Employee Supplemental Life
4713	Long-term disability	80DD	Employee Long Term Disability
4715	Self Funded CDHP	80DB	Employee Medical
4716	PCA (formerly TPH)	80DH	Retiree Medical
4717	Amil	80DB	Employee Medical
4718	Early Retiree Reinsurance Program	80DH	Retiree Medical
4719	BLUE CHOICE	80DB	Employee Medical
4720	Tobacco Premium Received	80DB	Employee Medical
4725	Brackenridge lease	80ZZ	Other Revenue
4743	Airport CIP grant revenue	80ZZ	Other Revenue
4761	PID Assessment Revenue	80HA	PID Assessments
4762	PID Penalty and Interest	80HB	PID Assessments P&I
4766	Engineering revenue	80ZZ	Other Revenue
4771	Special bill-wtr fin mgt	80ZZ	Other Revenue
4774	Special bill-pretreatment	80ZZ	Other Revenue
4780	Interdpt-Building Service	80BZ	Other
4781	Interdpt-CDBG	80BZ	Other
4783	Interdpt-Law	80BZ	Other
4788	Interdpt-Austin Women's Hospit	80BZ	Other
4789	Interdpt-EMS	80BZ	Other
4809	Accts rec-adjustments	80ZZ	Other Revenue
4840	Commercial paper proceeds	80ZZ	Other Revenue
4845	Insurance proceeds	80ZZ	Other Revenue
4853	Sandhill availability bonus	80ZZ	Other Revenue
4857	Cable transfer-billings	80ZZ	Other Revenue
4860	Legal settlements	80ZJ	Legal Settlements
4861	Infrastr contract assess rev	80ZZ	Other Revenue
4862	Application fees AIDC/AHFC	80ZZ	Other Revenue
4871	Telephone rebates	80ZZ	Other Revenue
4872	Prop owner assessments-special	80ZZ	Other Revenue
4873	Power quality service	80ZZ	Other Revenue
4874	Miscellaneous revenue	80ZZ	Other Revenue
4875	Returned check fee	80ZZ	Other Revenue
4876	Unidentified collections	80ZZ	Other Revenue
4878	Collection of charged off acct	80ZZ	Other Revenue
4879	Cash over/short	80ZZ	Other Revenue
4880	Non-recurring revenue	80ZZ	Other Revenue
4881	Sales tax discount	80ZZ	Other Revenue
4883	New service connections	80ZZ	Other Revenue
4884	Revenue bonds - proceeds from	80ZZ	Other Revenue

Revenue Source	Description	Revenue Class	Class Description
4885	General obligatn bnd - proceed	80ZZ	Other Revenue
4887	Recovered legal fees/court cos	80ZZ	Other Revenue
4888	Contributions-other	80ZD	Donations
4890	Contribution-Austin City Limit	80ZZ	Other Revenue
4891	Venue project bond proceeds	80ZZ	Other Revenue
4893	Cert. Of obligation proceeds	80ZZ	Other Revenue
4894	Infrastructure misc revenue	80ZZ	Other Revenue
4896	Contributions-SXSW	80ZD	Donations
4899	Reverse repurchase income	80ZZ	Other Revenue
489C	Contribution-Catellus	80ZZ	Other Revenue
4900	Reverse repurchase expense	80ZZ	Other Revenue
4902	Unrealized gain on investment	80ZZ	Other Revenue
4903	Unrealized loss on investment	80ZZ	Other Revenue
4905	Bond Premiums GO	80ZZ	Other Revenue
4906	Contributions-Fixed Assets	80ZZ	Other Revenue
4924	State rev fund loan proceeds	80ZZ	Other Revenue
4925	Pub property fin cont obl	80ZZ	Other Revenue
4926	Tax notes	80ZZ	Other Revenue
4929	Loans--proceeds from loans	80ZZ	Other Revenue
4941	Interdept-sale of fixed assets	80ZZ	Other Revenue
4942	Gain on sale of fixed assets	80ZZ	Other Revenue
4952	Rentals-non operating	80ZZ	Other Revenue
4953	Rent from elect property fpp	80ZZ	Other Revenue
4999	Receipts to be reclassified	80ZZ	Other Revenue
4CTC	GW - Interlocal CTECC	80BZ	Other
4FLT	GW - Interlocal Fleet	80BZ	Other
4INT	GW - interest income	80BZ	Other
4ISD	GW - GAATN revenue	80BZ	Other
4RAD	GW - interlocal radio r&m	80BZ	Other
4XFR	GW - transfers	80BZ	Other
<b>Transfers In</b>			
4784	Interdpt-Public Works-City Architect	90HC	Capital Improvement Program
4785	Interdpt-Housing	90ZZ	Other City Funds
4810	Interdpt-Drainage	90ZA	Enterprise Funds
4811	Interdpt-Electric	90BA	Austin Energy Fund
4812	Interdpt-Water	90CB	Water Fund
4813	Interdpt-Wastewater	90CA	Wastewater Fund
4814	Interdpt-Solid Waste	90GA	Austin Resource Recovery Fund
4815	Interdpt-Code Compliance	90ZA	Enterprise Funds
4816	Interdpt-Convention Ctr	90EA	Convention Center Operating Fund
4817	Interdpt-Aviation	90DA	Aviation Operating Fund

Revenue Source	Description	Revenue Class	Class Description
4818	Interdpt-Fleet Maintenance	90FA	Support Services/Infrastructure Fund
4819	Interdpt-Transportation	90ZA	Enterprise Funds
4820	Interdpt-Recreation progs	90ZZ	Other City Funds
4821	Interdpt-ATD-Parking Management	90ZA	Enterprise Funds
4822	Interdept-UCSO	90BA	Austin Energy Fund
4823	Interdpt-Golf	90ZZ	Other City Funds
4824	Interdpt-EGRSO	90ZZ	Other City Funds
4825	Interdpt-Support Svcs	90FA	Support Services/Infrastructure Fund
4826	Interdpt-Softball	90ZA	Enterprise Funds
4827	Interdpt-CTM	90FA	Support Services/Infrastructure Fund
4829	Interdpt-Radio	90FA	Support Services/Infrastructure Fund
4830	Interdpt-Fire	90AA	General Fund
4831	Interdpt-HBF	90ZZ	Other City Funds
4832	Interdpt-liability reserve	90ZZ	Other City Funds
4833	Interdpt-workers' comp	90ZZ	Other City Funds
4834	Interdpt-AHFC	90ZZ	Other City Funds
4835	Interdpt-CIP	90HC	Capital Improvement Program
4836	Interdpt-Gen Fund	90AA	General Fund
4837	Interdpt-EGRSO	90ZZ	Other City Funds
4838	Interdpt-FQHC	90ZZ	Other City Funds
4839	Interdpt-Capital Projects Mgmt	90ZA	Enterprise Funds
483A	Interdpt-CTECC	90FA	Support Services/Infrastructure Fund
4846	Interdpt-Police	90AA	General Fund
4847	Interdpt-Municipal Court	90AA	General Fund
4849	Interdpt-Health	90AA	General Fund
4851	Interdepartmental service	90ZZ	Other City Funds
9300	Tfr Fr General Fund (1000)	90AA	General Fund
9303	Tfr Fr General Fd-Emerg (1001)	90AA	General Fund
9304	Tfr Fr General Fd-Cont (1002)	90JA	Contingency Reserve Fund
9306	Tfr Fr Gen Fd-Bdgt Stab (1004)	90IA	Budget Stabilization Reserve
9307	Tfr Fr Critical One Tim(1005)	90KA	Critical One-Time Fund
9308	Tfr Fr Town Lake Venue (1140)	90ZB	Special Revenue Funds
9309	Tfr Fr Hotel Occ Tax (1150)	90ZB	Special Revenue Funds
9312	Tfr Fr PID (7910)	90ZZ	Other City Funds
9316	Tfr Fr Barton Sp Conserv(7931)	90ZZ	Other City Funds
9320	Tfr Fr GO Debt Service (9900)	90ZC	Debt Service Funds
9322	Tfr Fr Mobility - Transportation (5125)	90FA	Support Services/Infrastructure Fund
9323	Tfr Fr Tourism & Promo (1180)	90ZB	Special Revenue Funds
9324	Tfr Fr Airport Oper (5070)	90DA	Aviation Operating Fund
9325	Tfr Fr Golf Enterprise (5080)	90ZA	Enterprise Funds
9326	Tfr Fr Transportation (5120)	90FA	Support Services/Infrastructure Fund

Revenue Source	Description	Revenue Class	Class Description
9327	Tfr Fr Airport PFC Fd (5340)	90ZA	Enterprise Funds
9328	Tfr Fr CIP Mgmt - CPM (5460)	90FA	Support Services/Infrastructure Fund
9329	Tfr Fr Softball (5110)	90ZB	Special Revenue Funds
9331	Tfr Fr Housing Trust (7009)	90ZB	Special Revenue Funds
9332	Tfr Fr Housing Fund (7010)	90ZB	Special Revenue Funds
9333	Tfr Fr Landfill Closure (7018)	90ZA	Enterprise Funds
9334	Tfr Fr Sustainability (7024)	90ZB	Special Revenue Funds
9336	Tfr Fr Hud Sec 108 DS (9901)	90ZB	Special Revenue Funds
9337	Tfr Fr Vol Utility Asst (7160)	90ZB	Special Revenue Funds
9338	Tfr Fr E Sixth St PID (7911)	90ZB	Special Revenue Funds
9339	Tfr Fr Reclaimed Water Fund (5025)	90CC	Reclaimed Water Fund
9340	Tfr Fr Electric Oper (5010)	90BA	Austin Energy Fund
9341	Tfr Fr AE CIP (D1107)	90HZ	Other
9343	Tfr Fr Water Oper Fd (5020)	90CB	Water Fund
9344	Tfr Fr Water CIP (D2207)	90HB	Austin Water Utility CIP
9345	Tfr Fr CAP Discount (5029)	90CE	Austin Water
9346	Tfr Fr Wastewater Oper (5030)	90CA	Wastewater Fund
9347	Tfr Fr Wastewater CIP (D2307)	90HB	Austin Water Utility CIP
9350	Tfr Fr Util DS Prior Lien(9750)	90ZC	Debt Service Funds
9351	Tfr Fr Util DS Subord Ln(9760)	90ZC	Debt Service Funds
9352	Tfr Fr Reclaimed Water CIP Fund (D2107)	90CD	Reclaimed Water CIP Fund
9353	Tfr Fr AE Capital Reserve (5011)	90ZA	Enterprise Funds
9355	Tfr Fr Contingency Reserve (9810)	90ZA	Enterprise Funds
9356	Tfr Fr Power Supply Stabz (9811)	90ZA	Enterprise Funds
9358	Tfr Fr Development Services (5090)	90ZA	Enterprise Funds
9360	Tfr Fr Sanitation Fd (5040)	90GA	Austin Resource Recovery Fund
9361	Tfr Fr Solid Waste CIP (D1507)	90HZ	Other
9362	Tfr Fr Environment Remed(7930)	90ZB	Special Revenue Funds
9368	Tf fr Code Compliance (7050)	90ZA	Enterprise Funds
9370	Tf fr Parking Mgmt (5610)	90ZB	Special Revenue Funds
9374	Tfr Fr One Texas Center (7TCA)	90ZB	Special Revenue Funds
9375	Tfr Fr ABIA DS-Serial (9650)	90ZB	Special Revenue Funds
9376	Tfr Fr Airport Rev Redmp(9660)	90ZB	Special Revenue Funds
9377	Tfr Fr Cctr Hot DS-SerA (9700)	90ZC	Debt Service Funds
9378	Tfr Fr Twn Lake Venue DS(9720)	90ZC	Debt Service Funds
9381	Tfr Fr Conv Ctr Tax (5400)	90ZA	Enterprise Funds
9382	Tfr Fr Cctr Revenue (5431)	90ZA	Enterprise Funds
9385	Tfr Fr Convention Ctr (5060)	90EA	Convention Center Operating Fund
9389	Tfr Fr Drainage (5100)	90ZA	Enterprise Funds
9390	Tfr Fr Fleet Services (5280)	90FA	Support Services/Infrastructure Fund
9391	Tfr Fr Fleet Acquisitn (5330)	90ZB	Special Revenue Funds

Revenue Source	Description	Revenue Class	Class Description
9392	Tfr Fr Fleet CIP (D7807)	90HZ	Other
9393	Tfr Fr Mueller FAA Land (5171)	90ZA	Enterprise Funds
9394	Tfr Fr Airport Capital (5170)	90HA	Airport Capital Fund
9395	Tfr Fr Support Services (5150)	90FA	Support Services/Infrastructure Fund
9396	Tfr Fr CTM (5140)	90FA	Support Services/Infrastructure Fund
9397	Tfr of Capital Assets	90HZ	Other
9400	Tfr Fr Radio Comm (5270)	90FA	Support Services/Infrastructure Fund
9401	Tfr Fr Austin Energy DS (9761)	90ZC	Debt Service Funds
9402	Tfr Fr Conserv Rebates (7650)	90ZB	Special Revenue Funds
9403	Tfr Fr AWU Debt Svc Fd (9762)	90ZC	Debt Service Funds
9405	Tfr Fr PW-Mobility CIP (D2507)	90HZ	Other
9407	Tfr Fr Econ Growth_Red (D5507)	90ZB	Special Revenue Funds
9409	Tfr Fr CTM CIP (D5607)	90HZ	Other
9410	Tfr Fr Cultural Projects(7030)	90ZB	Special Revenue Funds
9411	Tfr Fr CCtr Venue Fd (5420)	90ZA	Enterprise Funds
9412	Tfr Fr Comm Evt Ctr Op (5430)	90EA	Convention Center Operating Fund
9413	Tfr Fr CEC Garage Fd (5432)	90EA	Convention Center Operating Fund
9414	Tfr Fr PW-Trans CIP (D6007)	90HZ	Other
9415	Tfr Fr Watershed CIP (D6107)	90HZ	Other
9416	Tfr Fr NPZD CIP (D6807)	90HZ	Other
9417	Tfr Fr Housing CIP (D7207)	90HD	Housing Capital Improvement Project
9418	Tfr Fr AHFC CIP (D7208)	90HZ	Other
9419	Tfr Fr FSD CIP (D7407)	90HZ	Other
9421	Tfr Fr Airport CIP (D8107)	90HA	Airport Capital Fund
9422	Tfr Fr Conv Ctr CIP (D8207)	90HC	Capital Improvement Program
9423	Tfr Fr Fire CIP (D8307)	90HC	Capital Improvement Program
9424	Tfr Fr Library CIP (D8507)	90HC	Capital Improvement Program
9425	Tfr Fr PARD CIP (D8607)	90HC	Capital Improvement Program
9426	Tfr Fr Police CIP (D8707)	90HC	Capital Improvement Program
9427	Tfr Fr Health CIP (D9107)	90HC	Capital Improvement Program
9428	Tfr Fr EMS CIP (D9307)	90HC	Capital Improvement Program
9430	Tfr Fr CTECC (5490)	90FA	Support Services/Infrastructure Fund
9432	Tfr Fr Interest Income (9000)	90HC	Capital Improvement Program
9433	Tfr Fr CC-Waller Creek (9721)	90ZB	Special Revenue Funds
9434	Tfr Fr Airport Oper Rsv (5180)	90DA	Aviation Operating Fund
9435	Tfr Fr Tax Incrmnt Fin (7912)	90ZB	Special Revenue Funds
9436	Tfr Fr City Store (1190)	90ZZ	Other City Funds
9437	Tfr Fr Grant (Various)	90ZZ	Other City Funds
9438	Tfr fr New Airport PFC (5350)	90ZA	Enterprise Funds
9439	Tfr Fr Rutherford Ln Facility (7CAM)	90ZB	Special Revenue Funds
9441	Tfr Fr Mueller Loc Gov Crop (7293)	90ZB	Special Revenue Funds

Revenue Source	Description	Revenue Class	Class Description
9442	Trf Fr Economic Incentive Reserve Fund (7916)	90ZB	Special Revenue Funds
9443	Trf Fr Mueller TIF (7915)	90ZB	Special Revenue Funds
9444	Tfr Fr Cable Access (7110)	90ZB	Special Revenue Funds
9445	Transfer from Capital Recovery Fees (3930/4500)	90HB	Austin Water Utility CIP
9450	Tfr Fr Conv Ctr Capital (5065)	90HZ	Other
9495	Tfr Fr Historic Preservation Fund (1160)	90ZB	Special Revenue Funds
9510	Tfr from special revenue	90ZB	Special Revenue Funds
9530	Tfr from GGCIP Fund	90ZB	Special Revenue Funds
9531	Tfr from Parkland Dedication F	90ZC	Debt Service Funds
9544	Tfr fr Wtr Rev Stab Res (9825)	90CB	Water Fund
9548	Tfr frm Brn & Root CIP	90HZ	Other
9549	Tfr frm Commere Paper Clr Fnd	90ZA	Enterprise Funds
9563	Trf frm Dbt Svc-oth enterpr	90ZC	Debt Service Funds
9568	Tfr from operating reserve	90JA	Contingency Reserve Fund
9580	Tfr from Golf Surcharge Fund	90ZZ	Other City Funds
9586	Tfr from Other Enterprise Fd	90ZA	Enterprise Funds
9588	Tfr from Other Enterprise CIP	90HZ	Other
9592	Tfr from Int Serv CIP	90HZ	Other
9594	Tfr from Internal Service	90ZZ	Other City Funds
9596	Tfr from Uwo Struct Control Fd	90ZC	Debt Service Funds
9597	Tfr from Reg. Stormwater Mgmt	90ZC	Debt Service Funds
9598	Tfr From Airport-Variable Bond	90ZB	Special Revenue Funds
9599	Tfr Fr Comm Dev Incent (1007)	90KA	Critical One-Time Fund
9640	Tfr from Oth Expendable Trust	90ZB	Special Revenue Funds
9998	Master Closing Revenue	90ZZ	Other City Funds
9999	Tfr from Residual Equity	90ZZ	Other City Funds
<b>Does not roll</b>			
4091	Alternative/Decentralized Rvw	XXXX	Does not roll
4119	Nonresident EMS fee	XXXX	Does not roll



**City of Austin**  
**Citywide Balance Sheet Accounts for FY2019 - 2020**

<b>Balance Sheet Account</b>	<b>Description</b>
<b>Assets</b>	
1000	Cash - Pooled
1002	Cash - Non Pool
1005	Cash Clearing
1008	Petty Cash
1010	Pool Cash-Gain/Loss Investment
1020	Investments-U.S. Bonds
1021	Discounts on U.S. Bonds
1022	Premiums on U.S. Bonds
1023	Accr Interest Recv-U.S. Bonds
1029	Investments-Govt Agencies
1030	Discount on Govt Agcy Bonds
1031	Premium on Govt Agcy Bonds
1041	Investment in Other Funds
1042	Investment in Combined Utility Reserve
1043	Investment in Venue
1044	Investment D/S Fund-Sep Lien
1045	Investment Capital Fund
1047	Investment Conv Ctr Rev Fund
1048	Investment D/S Fund-Prior Lien
1049	Investment D/S Fund-Sub Lien
1050	Investment Debt Management
1051	Investment Mueller FAA Land
1052	Investment Operating Reserve
1053	Investment Palmer Faci Ctr Fd
1054	Investment Renewal/Replmnt
1055	Investment Repair & Replmnt
1056	Investment Notes
1058	Investment SO2 Allow
1059	Investment Texas Daily
1061	Investments Texpool
1062	Investment TexStar
1063	Investment Lone Star
1064	Investments, at fair value - restricted (current)
1065	Investment Texas Class
1066	Accrued Interest Purchased
1070	GASB31 Unrealized Gains/Losses
1075	Cash Held by Trustee
1076	Advance STP
1078	Advance Fayette
1079	Advance FEMA

Balance Sheet Account	Description
1080	Tax Rec-Current-Real
1081	Tax Rec-Delinquent-Real
1082	Accrued Taxes Receivable
1083	Reserve For Uncollected Taxes
1100	A/R ADV Billed
1102	A/R ADV Grants
1103	Reserve A/R ADV Grants
1138	A/R ADV Contra Account
1139	A/R ADV Memo Account
1140	A/R ADV Other
1142	Reserve For ADV A/R (Contrl)
1143	A/R ADV Sent To Collection
1144	A/R ADV Receivable Write Off
1145	A/R ADV W/O-Memo Account
1152	Enterprise A/R Misc (Restr)
1155	Customer A/R Utilities
1156	Customer A/R - COA Depts
1157	Customer A/R Utilities - Unbilled
1158	Allow for Uncollectible Contra-CIS
1159	Allow for Uncoll Accts-CIS
1160	Other Acct Rec DOE
1162	Other A/R Outside Sales
1164	Other A/R Enterprise Misc
1165	Other A/R Transmission Cost of Service
1166	Other A/R STP
1167	Other A/R ERCOT
1168	Other A/R Misc-QuickBooks
1169	Allow for Uncol. A/R Q Books
1170	Allow for Uncollectible Contra
1171	Allow for Govnmntl Misc-A/R
1172	Allow for Enterprise A/R Misc
1173	Allow for Uncoll Accts-Utility
1174	Allow for Uncoll A/R Enterpr
1175	Allow for Uncoll Accts - Misc.
1176	Allow for EMS A/R
1177	Allow for Animal Shelter
1179	Allow Dbt Accts Transportation
1180	A/R Municipal Court
1181	A/R Reserve Muni Court
1182	A/R Animal Shelter
1184	A/R Convention Center
1185	A/R Convention-Fine Host
1186	A/R Garbage
1187	A/R SWS Pilot

Balance Sheet Account	Description
1188	A/R Reserve Garbage
1192	A/R Brack-MAPA Collections
1193	A/R Paving Assessments
1194	A/R Police Escort
1195	A/R Reserve Police Escorts
1196	A/R EMS
1199	A/R Transportation User Fee
1202	A/R Miscellaneous
1203	A/R Samsung
1204	A/R for Overpayments
1208	A/R RMD Loans-TCB
1206	A/R Uncollectible
1207	A/R Capital Metro
1209	A/R RMD Loans-Univ Savings
1211	A/R Grants Due Fm Other Govts
1212	A/R Vital Records
1213	A/R Misc Contra Account
1221	Returned Checks-EMS
1222	Returned Checks-Muni Court
1223	Returned Checks-Legal
1224	Returned Checks-PARD
1225	Reserve For Returned Checks
1228	Contra to RMD Int Receivable
1230	Advance Employee Travel
1231	Advance Miscellaneous
1234	Accr Sales Tax Receivable
1237	Contra Principal Loans-NCNB
1238	Contra Loans-TCB
1239	Contra To RWIP 1072 Audit Adj
1240	Taxes Rec-Prior-Maple Run
1262	A/R State of Texas
1263	A/R Travis County
1267	Notes Receivable Miscellaneous
1268	Notes Receivable Legal Misc.
1269	Notes Receivable-Student Loans
1271	Contra - Loan Cntrl Accts-ONR
1272	Allowance for Notes Receivable
1290	Due from Other Funds
1300	Investment Inventory Fund
1301	Inventory-AE # 2 Distillate
1304	Inventory-AE Diesel Oil - FPP
1305	Inventory-AE Coal - Fayette
1306	Inventory- AE Gas - Houston
1307	Inventory - Decker Power Plant

Balance Sheet Account	Description
1309	Inventory - Fayette
1310	Inventory - STP
1311	Inventory - Kramer
1312	Inventory - St. Elmo
1313	Inventory - Wire Reels
1314	Inventory - Reclamation Whs
1315	Inventory - Decker Steel Yard
1316	Maximo Holding
1317	Inventory - Sand Hill Warehse
1320	Maximo Courier
1321	Inventory - Sand Hill Yard
1322	Inventory-Central Store #2
1323	Inventory-Clothing
1324	Inventory-Office Supply
1326	Inventory-Postage
1329	Inventory-Service Center #1
1330	Inventory-Service Center #5
1331	Inventory-Service Center #6
1332	Inventory-Service Center #8
1333	Inventory-Service Center #11
1335	Inventory-Service Center #13
1336	Inventory-Tire Shop
1337	Inventory-Gasoline-Fleet
1338	Inventory-Radio - Fleet
1339	Inventory-Diesel Fuel-Fleet
1340	Inventory-Decals-Fleet
1341	Inventory-Propane-Fleet
1345	Inventory-TPSD Urban Transp
1342	Inventory-Diesel Oil-Fleet
1343	Inventory-Unleaded Oil-Fleet
1346	Inventory-River Street
1347	Inventory-Townview (539)
1348	Inventory-Kramer
1349	Inventory-St Elmo
1350	Inventory-Other
1351	Inventory-AW- SE Service Cnr
1356	Inventory-EMS
1357	Inventory-Biodiesel (B20)-Fleet
1358	Inventory-Ethanol (E85)-Fleet
1359	Inventory - System Control Center
1360	Inventory - ESD Substation
1361	Inventory - Repair Warehouse
1381	Allowance Inventory
1382	Inventory - Airport