

CITY OF GRANT -- CHART OF ACCOUNT DEFINITIONS

INCOME ACCOUNTS

ACCOUNT NO / ACCOUNT NAME

DEFINITION OF ACCOUNT

TAXES

301-100 · General Tax Levy	Assessed property tax revenue - received from Washington County - net of MV Credit and Fiscal Disparity.
301-100 · Homestead Credit	This account has been replaced by MV Homestead Credit, and will be eliminated
302-000 · Gravel Tax-County	This account will be eliminated
303-100 · Franchise Tax - Cable	City franchise fee imposed on cable operators gross revenue
303-150 · Cable salary reimbursement	Revenue received to fund cost of televising council meetings (mostly grants from Ramsey County Cable Commission)
303-200 · Franchise Tax - Utilities	City franchise fee imposed on utility service companies such as gas and electric
304-202 · MV Credit - Real	Portion of the certified tax levy paid by the state of MN. Amount is based on market value of homes in Grant
303-200 · Non Levy Mobile Home	Property tax revenue received from Washington County for mobile homes - (not assessed to Grant residents)

CHARGES FOR SERVICES

303-300 · Charges for Services	Revenue received to compensate the city for various services that the city provides
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LICENSES AND PERMITS

304-000 · Liquor Licenses	License fee revenue received from on and off sale liquor establishments in the city
305-500 · Utility Permits	Permit income received from city issued permits to gas and electric utility companies
306-000 · Permits-Building	Permit income received from city issued building permits
306-010 · Permits-Heating	Permit income received from city issued heating permits
306-020 · Permits-Plumbing	Permit income received from city issued plumbing permits
306-030 · Burn Permits	Permit income received from city issued burn permits
306-040 · Permits-Gravel	City imposed fee on gravel pits located in Grant
306-045 · Permits-Variance	Permit income received from city issued variances
306-046 · Permits-CUP	Permit income received from city issued conditional use permits
306-050 · Certificate of Compliance	Permit income received from city issued certificates of compliance
306-055 · Grading Permit	Permit income received from city issued grading permits (primarily driveway construction)
306-060 · Animal Control Fees	Revenue received from residents for animal pick-up (impound fees)
307-000 · Subdivision-Admin Fee	City imposed administration fee to fund costs associated with subdivisions
307-100 · Subdivision Permit Fee	City imposed permit fee for minor and major subdivisions
307-200 · Map Fees	The fee the city charges for issuing maps of city property

INTERGOVERNMENTAL REVENUE

334-100 · Local Government A	Revenue received from the state of MN, state aid, intended to reduce revenue needs of the city
334-201 · Ag Preserve	This account will be eliminated
334-300 · Fiscal Disparity-City	Revenue received from Washington County. Funded through a reduction to the cities certified tax levy, and is intended to redistribute a portion of the cities levy
334-500 · PERA Rate Increase	Revenue received from the state of MN, intended to help fund increases in PERA rate contributions
334-700 · Recycling Grant Wash County	Grant money received from Washington County to help fund the recycling program (in order to maximize this amount, the city needs to apply for the largest grant possible)

MISCELLANEOUS

334-600 · Assessment Searches	Revenue received from residents and title companies for assessment searches performed by the city
361-000 · Fines and Fees-County	Revenue received from Wash County due to civil and criminal fines and fees (primarily moving violations)
361-100 · Penalties	This account will be eliminated
361-500 · Rental Income (WBL Property)	Revenue received from renting / leasing city assets /equipment (primarily renting WBL property)
388-000 · Lease Revenue-Tower	Revenue received from renting / leasing city property for cell phone tower
389-100 · Historic Preservation	This account will be eliminated
389-150 · Other	This account will be eliminated
389-300 · Other Miscellaneous Revenue	Revenue received from miscellaneous refunds and reimbursements
389-330 · Election Expense Reimbursement	Refunds and reimbursement received to fund election expense incurred by the city
389-400 · Misc. Income - Roads	Revenue received from miscellaneous refunds and reimbursements to fund road expenses
389-500 · Contributions	This account will be eliminated
389-599 · Patronage Dividend	This account will be eliminated
390-000 · Interest Income	Interest and dividend income received from invested assets (primarily money markets and CD's)

EXPENSE ACCOUNTS

ACCOUNT NO / ACCOUNT NAME

DEFINITION OF ACCOUNT

GENERAL GOVERNMENT

MAYOR AND COUNCIL

401-000 · Mayor Salary	Mayor's salary net of benefits and retirement contributions
401-010 · Mayor-City PERA	Cities portion of contribution to Mayor's Public Employee Retirement Account (PERA)
401-020 · Mayor-City FICA/Medicare	Cities portion of Mayor's contribution to FICA and Medicare
401-200 · Election Salary (judges)	Election judges gross salary (based on hourly rate, and no deductions taken from this salary)
403-000 · Council Salaries	Council members salary net of benefits and retirement contributions
403-001 · Council Meeting Per Diem	Mayor and council members reimbursement for attending meetings (non-council meetings)
403-010 · Council-City PERA	Cities portion of contribution to council members Public Employee Retirement Account (PERA)
403-020 · Council-City FICA/Medicare	Cities portion of council member's contribution to FICA and Medicare
403-030 · Council Mileage	Mayor and council members reimbursement for mileage associated with city business
408-100 · Election Expense	Non-salary related election expenses, such as lunches, etc.

CITY STAFF

402-000 · City Clerk Salary	City Clerk's salary net of benefits and retirement contributions
402-010 · Clerk-PERA	Cities portion of contribution to city clerk's Public Employee Retirement Account (PERA)
402-020 · Clerk-FICA/Medicare	Cities portion of city clerk's contribution to FICA and Medicare
402-040 · Clerk Miscellaneous Expense	This account will be eliminated
405-010 · Accounting Services	Cost of hiring accounting / financial firms for miscellaneous accounting and finance help
409-000 · Treasurer Salary	Treasurer's salary net of benefits and retirement contributions
409-010 · Treasurer-City PERA	Cities portion of contribution to treasurer's Public Employee Retirement Account (PERA)
409-020 · Treasurer-City FICA/Medicare	Cities portion of treasurer's contribution to FICA and Medicare

CONSULTANTS

405-000 · Audit Fees	Cost of annual city financial audit
406-000 · Engineering Fees-General	Cost of general engineering fees and expenses (non-road related engineer costs)
407-000 · Legal Fees	This account will be eliminated
407-100 · Legal Fees - General	Cost of general legal fees and expenses (non-road, non-complaint, non-criminal)
407-150 · Legal Fees - Complaints	Legal fees and expenses associated with complaints
407-300 · Legal Fees - Criminal	Legal fees and expenses associated with criminal prosecution (primarily moving violation prosecutions)
407-400 · Legal Fees - Codify Ordinances	Legal fees and expenses associated with codifying city ordinances
413-100 · Assessor	Assessor fees and expenses associated with establishing taxable market values of city properties
413-200 · Zoning Administrator/Planner	Fees and expenses associated with the City Planner

OTHER SERVICES AND CHARGES

404-300 · Occupational Health Services
 406-010 · Dry Hydrants
 406-020 · Certificate of Compliance
 406-030 · Grading Permit Expense
 408-000 · Insurance
 410-100 · Safety Plan
 410-120 · Dues
 410-125 · Workshops
 410-200 · Assessment Expense
 410-290 · Miscellaneous Expense
 410-295 · Historic Preservation Expense
 410-300 · Newsletter Costs
 410-301 · Publishing Costs
 410-310 · County Audit Report
 410-400 · Telephone
 410-411 · Postage
 410-412 · Post Office Box Rental
 410-420 · Web Site Costs
 410-500 · Office Supplies
 410-501 · Office Equipment
 410-505 · GIS Parcel
 410-510 · Bank Fees
 410-515 · Clerk Capital Outlay
 410-600 · Rental City Office
 410-650 · Office Copier
 411-100 · Equipment Repair
 411-200 · Equipment Rental
 480-000 · Cable Costs
 481-000 · Penalty Expense

DEFINITION OF ACCOUNT

This account will be eliminated
 This account will be eliminated
 Costs associated with issuing certificates of compliance
 This account will be eliminated
 Cost of any type of insurance purchased by the city
 This account will be eliminated
 Cost of dues to organizations paid by the city (primarily League of MN Cities)
 Costs associated with city council members and staff attendance at seminars / workshops
 This account will be eliminated
 Miscellaneous general government expense, does not fit other expense categories
 This account will be eliminated
 Costs associated with developing / printing / mailing the city newsletter (includes postage costs)
 Costs associated with publishing notices and information in publications (non-road notices)
 This account will be eliminated
 Costs of city telephone and cell phones
 General costs of postage, excludes mailing city newsletter
 Cost of post office box at the Willernie post office
 Costs associated with maintaining and updating cities internet website
 Cost of city office supplies, such as paper and pencils
 Cost of city office equipment, such as file cabinets
 Cost of maintaining on-line access to up-to-date information on city property parcels (fee paid to Wash County)
 Miscellaneous bank fees charged to the cities bank accounts
 This account will be eliminated
 Cost of renting office space at the City of Willernie, includes rental of copier
 This account will be eliminated
 Cost of repairing city equipment (non-road equipment)
 Cost of renting equipment for general government (non-road) purposes
 Costs associated with televising council meetings at the town hall
 General government miscellaneous penalty related expenses

PUBLIC SAFETY

417-000 · Police Services
 418-000 · Fire Services - Other
 418-100 · Fire Services - Mahtomedi
 418-200 · Fire Services - Stillwater
 419-100 · Building Inspector
 419-400 · Surcharge Building Permit
 420-000 · Animal Control
 420-100 · Gopher Bounty
 420-200 · Fire Warden
 420-500 · Emergency Contingency

Cost associated with providing police protection by Washington County Sheriff's Dept
 This account will be eliminated
 Cost associated with providing fire department protection by the City of Mahtomedi
 Cost associated with providing fire department protection by the City of Stillwater
 Portion of building, heating, and plumbing permit income paid to building inspector
 The portion of building, heating, and plumbing permit income that is paid to the state of MN
 Costs to the city for animal pick-up and disposal
 This account will be eliminated
 Salary paid to the fire warden, the person who issues burn permits
 This account will be eliminated

PUBLIC WORKS

414-001 · City Hall
 414-100 · Town Hall Supplies
 414-200 · Town Hall Repairs
 414-300 · Utilities - 8380 Kimbro
 414-400 · Town Hall Yardman
 430-225 · Porto Pot Expense
 490-000 · Real Estate Taxes City
 414-010 · Mowing - Wages
 414-020 · Mowing - Payroll Taxes
 414-401 · Park Upkeep Expense
 431-380 · Street Lighting
 461-020 · Shade Tree Disease Control
 430-226 · Well House - 7175-101 St. No.
 432-300 · Recycling

This account will be eliminated
 Miscellaneous supplies purchased for the town hall
 Costs associated with maintaining and updating the town hall building on Kimbro Avenue
 Utility expenses for the town hall
 Costs associated with maintaining and updating town hall yard and landscape
 Costs associated with maintaining a bathroom at the town hall
 This account will be eliminated
 This account will be eliminated
 This account will be eliminated
 Costs associated with maintaining and updating the town hall park and ball diamond
 This account will be eliminated
 This account will be eliminated
 All costs associated with operating and maintaining well house on 101st street
 Gross costs of operating Grant's recycling program

ROADS

404-000 - Grader Operator Salary
404-100 - Grader FICA/Medicare
404-200 - Grader Operator PERA
491-000 - Railroad Crossing Expense
501-020 - Grader Fuel
501-030 - Grader Maintenance
501-040 - Grader Rent
501-100 - Grader Storage
501-300 - Grader Contractor
502-000 - Road Maintenance-Salaries
502-100 - Road Maint-FICA/Medicare
502-200 - Road Maint PERA
503-020 - Mower Maintenance
503-030 - Equipment Rental-Road Related
504-000 - Interest Expense
505-000 - Engineering Fees
506-000 - Legal Fees-Roads
510-300 - Publishing Costs-Roads
510-400 - Road Data Base
510-500 - Road Supplies
510-600 - Garbage Removal-Roads
510-700 - Gravel Costs-Roads
510-720 - Road Maintenance
510-721 - Magnesium Chloride
510-722 - Road Shouldering
510-723 - Road Potholes
510-724 - Sign Replacement
510-725 - Culverts
510-726 - Road Maintenance - Other
510-728 - Seal Coating & Crack Filling
510-729 - Road-Grader
510-730 - Snow & Ice Removal-Roads
510-735 - Mobilization Fee
510-740 - Brushing-Roads
510-741 - Road Shoulder Mowing
510-745 - Road Expenses - Other
510-750 - Street Lights - Traffic Signals
510-760 - Traffic Signal - 9000 Dellwood
510-770 - Special Road Projects
430-227 - Basin Water Level Expense

DEFINITION OF ACCOUNT

This account will be eliminated
 Costs associated with maintaining road grader owned by the city
 This account will be eliminated
 This account will be eliminated
 Salary related costs of using the city owned grader to maintain city streets
 This account will be eliminated
 This account will be eliminated
 This account will be eliminated
 Costs associated with maintaining mower owned by the city
 Costs associated with renting equipment to maintain / fix roads
 This account will be eliminated
 Engineer related costs associated with roads
 Legal costs associated with roads
 Publishing costs associated with roads (mostly for bidding contracts for street services)
 This account will be eliminated
 This account will be eliminated
 Costs associated with removing debris from streets (not animals or trees / brush)
 Costs associated with graveling and re-graveling roads
 This account will be eliminated
 Costs associated with applying chemicals to roads for dust control
 Costs associated with developing, correcting and maintaining road shoulders (not mowing)
 Costs associated with repairing potholes on paved (non-gravel) roads
 Costs associated with placing / replacing / fixing street signs
 Costs associated with placing / replacing / fixing street culverts
 Miscellaneous costs associated with maintaining roads
 Costs associated with seal coating and crack filling of blacktop roads
 This account will be eliminated
 Costs associated with removing snow and ice from roads - including salting roads
 Fixed monthly cost paid to the contractor responsible for removing snow from roads
 Costs associated with removing brush and trees from roadways / ditches
 Costs associated with mowing road shoulders
 Miscellaneous indirect costs associated with roads, (not direct maintenance costs)
 Costs associated with street lights and traffic signals
 This account will be eliminated (combined with account above)
 Unplanned special or emergency road projects
 This account will be eliminated

DEBT SERVICES

389-550 - General Tax Levy
389-600 - Bond Proceeds - Jasmine Ave
389-650 - Assessments Jasmine Ave
390-400 - Assessments not Jasmine Ave
390-500 - Prepaid Assessments not Jasmine Ave
390-600 - Bond Proceeds 102nd Street
390-650 - Proceeds - Equipment Certificate

General tax levy allocated to debt service, to repay road grader / certificates of indebtedness
 Bond proceeds received for Jasmine Avenue paving costs
 Special and Prepaid assessments to repay Jasmine Ave bond proceeds (received from Jasmine Ave residents)
 Income from special assessments to repay bond proceeds issued on behalf of residents (mostly street bonds)
 Income from prepaid assessments to repay bond proceeds issued on behalf of residents (mostly street bonds)
 Bond proceeds received for 102nd Street paving costs
 This account will be eliminated

470-000 - Bond Interest-Jocelyn
470-002 - Bond Interest-Irish Avenue
470-003 - Bond Interest-Equipment Certif.
470-004 - Bond Interest-102nd St.
470-004 - Bond Interest-Jasmine Avenue
470-601 - Bond Principal-Jocelyn
470-603 - Bond Principal-Irish Avenue
470-604 - Bond Principal-Equipment Certif.
470-605 - Bond Principal-102nd St.
470-605 - Bond Principal-Jasmine Avenue

Interest paid on debt issued on behalf of residents and paid by residents through assessments (Jocelyn Ave)
 Interest paid on debt issued on behalf of residents and paid by residents through assessments (Irish Ave)
 Interest paid by city on certificates of indebtedness (debt on road grader)
 Interest paid on debt issued on behalf of residents and paid by residents through assessments (102nd Street)
 Interest paid on debt issued on behalf of residents and paid by residents through assessments (Jasmine Ave)
 Principal paid on debt issued on behalf of residents and paid by residents through assessments (Jocelyn Ave)
 Principal paid on debt issued on behalf of residents and paid by residents through assessments (Irish Ave)
 Principal paid by city on certificates of indebtedness (debt on road grader)
 Principal paid on debt issued on behalf of residents and paid by residents through assessments (102nd Street)
 Principal paid on debt issued on behalf of residents and paid by residents through assessments (Jasmine Ave)