

City of Grant
2025 Final Budget
12/3/24

	Jan - Dec 22	Jan - Dec 23	Jan 1 - Oct, 24	2024 Budget	\$ Over Budget	2025 Budget	% Change
Income							
301-000 · TAXES							
301-100 · General Tax Levy	1,312,232	1,348,511	753,893	1,394,395	(640,502)	1,465,978	105%
301-701 · General Fund Special Assessment	4,922	81,711	39,115	15,000	24,115	20,000	133%
303-100 · Franchise Tax - Cable	19,945	-	22,343	10,000	12,343	10,000	100%
303-150 · Cable Expense Reimbursement	1,575	22,657	-	2,300	(2,300)	2,300	100%
303-200 · Franchise Tax - Utilities	<u>58,250</u>	<u>58,528</u>	<u>47,019</u>	<u>58,807</u>	<u>(11,788)</u>	<u>58,807</u>	100%
Total 301-000 · TAXES	1,396,924	1,511,407	862,370	1,480,502	(618,132)	1,557,085	105%
304-001 · LICENSES AND PERMITS							
304-000 · Liquor Licenses	13,000	13,000	13,000	13,000	-	13,000	100%
305-000 · Other Licenses/Permits/Fees	597	609	310	2,000	(1,690)	700	35%
305-500 · Utility Permits	200	-	1,000	900	100	200	22%
306-000 · Permits-Building	317,791	251,598	103,521	140,000	(36,479)	140,000	100%
306-010 · Permits-Heating	10,342	9,558	5,994	10,000	(4,006)	10,000	100%
306-020 · Permits-Plumbing	3,824	4,374	2,754	3,000	(246)	3,000	100%
306-045 · Permits - Variance	-	-	1,200	-	1,200	400	0%
306-046 · Permits-CUP	1,800	800	-	1,200	(1,200)	1,000	83%
306-050 · Certificate of Complaince	350	200	300	250	50	250	100%
306-053 · Pre-Application Mtg Fee	800	1,200	800	800	-	800	100%
306-055 · Grading Permit	3,272	2,742	200	1,200	(1,000)	1,200	100%
307-000 · Subdivision-Adm Fee	<u>2,125</u>	<u>-</u>	<u>1,450</u>	<u>800</u>	<u>650</u>	<u>800</u>	100%
Total 304-001 · LICENSES AND PERMITS	354,102	284,082	130,529	173,150	(42,621)	171,350	99%
334-000 · INTERGOVERNMENTAL REVENUE							
334-101 · Corona Virus Aid	54,539	-	-	395,267	(395,267)	-	0%
334-102 · Public Safety Aid	-	175,041	15,028	175,041	(160,013)	-	0%
334-150 · Small City Assist	-	-	63,082	1	63,081	63,082	0%
334-201 · Ag Preserve	4,274	4,457	-	4,000	(4,000)	4,400	110%
334-300 · Fiscal Disparity-City	49,379	45,545	28,830	37,273	(8,443)	41,932	112%
334-700 · Recycling Grant Washington Cty	<u>10,773</u>	<u>9,206</u>	<u>8,166</u>	<u>7,900</u>	<u>266</u>	<u>8,166</u>	103%
Total 334-000 · INTERGOVERNMENTAL REV	118,965	234,248	115,107	619,482	(504,375)	117,580	19%
389-000 · MISCELLANEOUS							
334-600 · Assessment Searches	20	40	-	100	(100)	100	100%

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361-000 · Fines and Fees-County	10,802	10,134	6,271	10,000	(3,729)	10,000	100%
361-100 · Penalties	914	293	325	-	325		
388-000 · Lease Revenue-Tower					-		
388-100 · Lease Revenue Tower Interes	10,280	9,979	-	-	-	9,000	
388-000 · Lease Revenue-Tower - Other	30,072	26,914	-	25,000	(25,000)	25,000	100%
Total 388-000 · Lease Revenue-Tower	40,352	36,893	-	25,000	(25,000)	34,000	136%
389-300 · Refunds and Reimbursements	15,817	13,151	24,366	1,000	23,366	1,000	100%
389-400 · Misc Income-Roads	8,066	11,041	15,015	10,000	5,015	11,000	110%
390-000 · Interest Income	4,013	112,223	90,857	80,000	10,857	90,000	113%
510-100 · Tax Levy - Capital Projects	-	2,877	-	-	-	-	
Total 389-000 · MISCELLANEOUS	<u>79,985</u>	<u>186,652</u>	<u>136,834</u>	<u>126,100</u>	<u>10,734</u>	<u>146,100</u>	116%
Total Income	<u><u>2,039,107</u></u>	<u><u>2,300,942</u></u>	<u><u>1,244,840</u></u>	<u><u>2,399,234</u></u>	<u><u>(1,154,394)</u></u>	<u><u>1,992,115</u></u>	83%

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Expense	Jan - Dec 22	Jan - Dec 23	Jan 1 - Oct, 24	2024 Budget	\$ Over Budget	2025 Budget	% Change
400-000 · GENERAL GOVERNMENT							
401-001 · Mayor and Council							
401-000 · Mayor Salary	2,900	5,500	-	5,500	(5,500)	5,500	100%
401-010 · Mayor-City PERA	-	-	-	716	(716)	716	100%
401-020 · Mayor-City FICA/Medicare	222	421	-	422	(422)	422	100%
403-000 · Council Salaries	9,660	14,000	-	14,000	(14,000)	14,000	100%
403-001 · Council Meeting Per Diem	600	800	-	1,000	(1,000)	1,000	100%
403-010 · Council-City PERA	121	175	-	974	(974)	974	100%
403-020 · Council-City FICA/Medicare	739	1,071	-	1,137	(1,137)	1,137	100%
403-030 · Council Mileage	-	-	-	250	(250)	250	100%
408-100 · Election Expense	<u>19,839</u>	<u>-</u>	<u>2,679</u>	<u>24,800</u>	<u>(22,121)</u>	<u>5,000</u>	20%
Total 401-001 · Mayor and Council	34,080	21,967	2,679	48,799	(46,120)	28,999	59%
402-001 · Finance							
402-000 · City Clerk Salary	67,849	85,484	72,984	146,748	(73,764)	89,740	61%
402-010 · Clerk-PERA	5,089	5,241	4,049	5,400	(1,351)	5,562	103%
402-020 · Clerk-FICA/Medicare	5,190	6,310	5,583	5,505	78	6,901	125%
402-025 · Clerk - Medical Leave Act	-	-	-	5,136	(5,136)	5,136	100%
409-000 · Treasurer	7,380	7,601	-	7,829	(7,829)	8,064	103%
409-500 · Investment Advisor	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>(3,000)</u>	<u>3,000</u>	100%
Total 402-001 · Finance	85,508	107,637	82,616	173,618	(91,002)	118,403	68%
405-001 · Consultants							
405-000 · Audit Fees	13,835	22,368	26,681	17,000	9,681	19,079	112%
406-000 · Engineering Fees-General	15,532	22,742	31,886	25,000	6,886	25,000	100%
406-100 · MS 4 Expenses	4,231	1,967	371	2,500	(2,129)	2,500	100%
407-100 · Legal Fees - General	15,133	13,153	9,363	26,000	(16,637)	26,000	100%
407-150 · Legal Fees - Complaints	23,844	18,277	5,521	20,000	(14,479)	20,000	100%
407-300 · Legal Fees - Prosecutions	26,523	30,014	23,176	25,000	(1,824)	30,000	120%
413-100 · Assessor	<u>27,131</u>	<u>26,932</u>	<u>22,856</u>	<u>29,262</u>	<u>(6,406)</u>	<u>30,140</u>	103%
Total 405-001 · Consultants	126,229	135,451	119,854	144,762	(24,908)	152,719	105%
406-001 · Other Services & Charges							
406-010 · Dry Hydrants	-	-	-	250	(250)	250	100%

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408-000 · Insurance	10,845	10,534	11,332	10,600	732	11,672	110%
410-120 · Dues	4,720	4,887	1,809	4,765	(2,956)	5,034	106%
410-125 · Workshops	108	110	-	1,000	(1,000)	1,000	100%
410-200 · Assessment Expense	-	297	554	400	154	600	150%
410-290 · Miscellaneous Expense	-	-	20	200	(180)	200	100%
410-300 · Newsletter Costs	3,206	3,380	1,700	3,500	(1,800)	3,605	103%
410-301 · Publishing Costs	494	1,381	606	2,000	(1,394)	2,000	100%
Festival					-	8,000	
410-400 · Telephone	1,974	2,263	1,601	1,974	(373)	2,263	115%
410-411 · Postage	107	349	347	500	(153)	500	100%
410-412 · Post Office Box Rental	160	246	-	246	(246)	246	100%
410-420 · Web Site Costs	225	1,116	216	2,000	(1,784)	2,000	100%
410-500 · Office Supplies	1,602	2,776	2,621	3,250	(629)	4,000	123%
410-501 · Office Equipment	8,275	(2,805)	878	1,500	(622)	1,500	100%
410-510 · Bank Fees	8	3	4	40	(36)	40	100%
410-600 · Rental City Office	5,451	-	5,460	6,514	(1,054)	6,514	100%
411-100 · Equipment Repair	-	-	-	500	(500)	500	100%
Total 406-001 · Other Services & Charges	<u>37,176</u>	<u>24,537</u>	<u>27,148</u>	<u>39,239</u>	<u>(12,091)</u>	<u>49,924</u>	127%
Total 400-000 · GENERAL GOVERNMENT	282,994	289,592	232,297	406,418	(174,121)	350,044	86%
413-000 · PUBLIC SAFETY							
413-200 · Zoning Administrator/Planner	15,617	16,955	12,273	25,000	(12,727)	25,000	100%
413-205 · Zoning Admin Pre-App Meeting	800	800	1,200	800	400	800	100%
417-000 · Police Services	148,189	168,821	92,043	183,442	(91,399)	194,259	106%
417-100 · Siren Warning System	878	1,478	-	1,000	(1,000)	1,000	100%
418-100 · Fire Services - Mahtomedi	154,496	162,221	127,749	167,089	(39,340)	178,849	107%
418-200 · Fire Services - Stillwater	160,360	181,220	93,329	186,733	(93,405)	192,335	103%
419-100 · Building Inspector	101,589	358,760	516,058	135,729	380,329	195,000	144%
419-400 · Surcharge Building Permit	10,444	11,006	3,240	13,000	(9,760)	13,000	100%
420-000 · Animal Control	913	166	-	300	(300)	300	100%
420-050 · COVID Public Safety Expenses	-	-	-	245,267	(245,267)	-	0%
Total 413-000 · PUBLIC SAFETY	<u>593,285</u>	<u>901,427</u>	<u>845,892</u>	<u>958,360</u>	<u>(112,469)</u>	<u>800,543</u>	84%
414-000 · PUBLIC WORKS							

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414-001 · City Hall							
414-100 · City Hall Supplies	6,356	(1,774)	2,552	4,500	(1,948)	5,000	111%
414-200 · City Hall Repairs	45,901	825	229	5,000	(4,771)	5,000	100%
414-300 · Utilities - 8380 Kimbro Avenue	1,950	2,511	1,115	3,000	(1,885)	3,000	100%
414-400 · City Hall Yardman	1,375	250	-	500	(500)	250	50%
490-000 · Real Estate Taxes City	9,640	5,980	5,592	11,960	(6,368)	5,592	47%
Total 414-001 · City Hall	65,222	7,792	9,488	24,960	(15,472)	18,842	75%
414-002 · Other Services and Charges							
414-401 · Park Upkeep Expense	3,491	250	-	500	(500)	100	20%
414-425 · Pole Barn Expenses	48	2,936	172	1,200	(1,028)	1,000	83%
430-225 · Porto Pot Expense	1,625	1,899	1,281	1,803	(522)	1,857	103%
430-226 · Well House-7175 - 101st St. No.	11,298	605	1,320	1,500	(180)	1,500	100%
431-380 · Street Lighting	1,081	1,342	666	1,080	(414)	1,350	125%
432-300 · Recycling	67,164	69,226	54,339	90,687	(36,348)	93,408	103%
480-000 · Cable Costs	525	8,886	7,141	154,550	(147,409)	5,800	4%
Total 414-002 · Other Services and Charges	85,233	85,144	64,919	251,320	(186,401)	105,015	42%
414-003 · Roads							
501-020 · Fuel Surcharge	-	10,000	7,500	15,000	(7,500)	15,000	100%
501-300 · Grader Contractor	53,736	62,743	51,418	64,625	(13,207)	66,564	103%
502-000 · Roads Supervisor	-	137,500	126,225	169,950	(43,725)	175,049	103%
502-300 · Road Maintenance-Other	-	-	-	400	(400)	400	100%
503-020 · Mower Maintenance	-	-	-	400	(400)	400	100%
505-000 · Engineering Fees	27,269	46,032	18,171	25,000	(6,829)	25,000	100%
510-500 · Road Supplies	-	-	-	500	(500)	500	100%
510-600 · Garbage Removal-Roads	4,686	4,040	5,583	6,431	(848)	6,500	101%
510-700 · Gravel Costs-Roads	50,103	54,339	51,595	58,350	(6,755)	59,000	101%
510-701 · Gravel Reclaiming	2,698	2,825	-	3,000	(3,000)	3,000	100%
510-702 · Ditch Repair	39,134	39,508	35,313	40,170	(4,857)	40,170	100%
510-721 · Magnesium Chloride	89,510	116,177	119,129	106,090	13,039	106,090	100%
510-722 · Road Shouldering	6,335	12,780	7,015	10,300	(3,285)	10,300	100%
510-723 · Road Potholes& Asphalt Repair	44,375	119,315	86,335	74,000	12,335	74,000	100%
510-724 · Sign Replacement	1,236	2,110	180	5,000	(4,820)	2,000	40%

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510-725 · Culverts	25,021	24,474	33,585	25,750	7,835	25,750	100%
510-728 · Seal Coating & Crack Filling	106,588	-	36,320	73,000	(36,680)	73,000	100%
510-730 · Snow & Ice Removal-Roads	79,431	50,847	9,851	50,000	(40,149)	20,000	40%
510-740 · Brushing-Roads	41,135	35,907	35,757	4,000	31,757	40,000	1000%
510-741 · Mowing-Roads	5,500	1,000	-	1,000	(1,000)	1,000	100%
510-742 · Heavy Brushing	-	36,840	38,370	40,000	(1,630)	10,000	25%
510-745 · Road Expenses-Other	290	220	250	600	(350)	300	50%
Total 414-003 · Roads	<u>577,046</u>	<u>756,655</u>	<u>662,597</u>	<u>773,566</u>	<u>(110,969)</u>	<u>754,023</u>	97%
414-004 · Street Projects							
510-770 · Special Road Projects	168,118	111,279	54,112	140,000	(85,888)	-	0%
510-788 · 2023 Petitioned Road Project	-	279,689	270,690	-	270,690		
510-790 · County/ State Road Projects	-	-	-	-	-	30,000	
Total 414-004 · Street Projects	<u>168,118</u>	<u>390,968</u>	<u>324,802</u>	<u>140,000</u>	<u>184,802</u>	<u>30,000</u>	21%
Total 414-000 · PUBLIC WORKS	<u>895,618</u>	<u>1,240,559</u>	<u>1,061,806</u>	<u>1,189,846</u>	<u>(128,040)</u>	<u>907,879</u>	76%
Total Expense	<u>1,858,052</u>	<u>2,521,988</u>	<u>2,139,995</u>	<u>2,554,624</u>	<u>(414,630)</u>	<u>2,058,466</u>	81%
Net Income	<u>181,055</u>	<u>(221,045)</u>	<u>(895,155)</u>	<u>(155,390)</u>	<u>(739,765)</u>	<u>(66,352)</u>	43%
Fund Balance end of 2023		2,062,667					
Self Funded Special Assessment		(343,678)	230,000(2023) + (2024) 203,000@.75 - (2024 SA PMT) 8286*2 less \$22,000				
75% of 2025 Expenses		(1,543,850)					
2024 Budget		(155,390)	-				
Public Safety in 2023		(175,041)					
Small City in 2023		<u>63,082</u>					
Reserves Available		(92,210)					

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390-001 · DEBT SERVICES							
301-700 · Special Assessments Levy	<u>89,132</u>	<u>84,554</u>	-	<u>74,000</u>	<u>(74,000)</u>	<u>74,000</u>	1.00
Total 390-001 · DEBT SERVICES	89,132	84,554	-	74,000	(74,000)	74,000	1.00
470-001 · DEBT SERVICES EXPENSE							
470-006 · Bond Interest 2020 Projects	23,156	21,410	1,757	21,985	(20,228)	20,425	0.93
470-607 · Bond Principal 2020 Projects	<u>63,000</u>	<u>69,000</u>	<u>71,000</u>	<u>71,000</u>	-	<u>72,000</u>	1.01
Total 470-001 · DEBT SERVICES EXPENSE	86,156	90,410	72,757	92,985	(20,228)	92,425	0.99
Net Income	<u><u>2,976</u></u>	<u><u>(5,855)</u></u>	<u><u>(72,757)</u></u>	<u><u>(18,985)</u></u>	<u><u>(53,772)</u></u>	<u><u>(18,425)</u></u>	
Debt Service Fund Balance PAID OFF IN 2036						<u><u>\$483,606</u></u>	