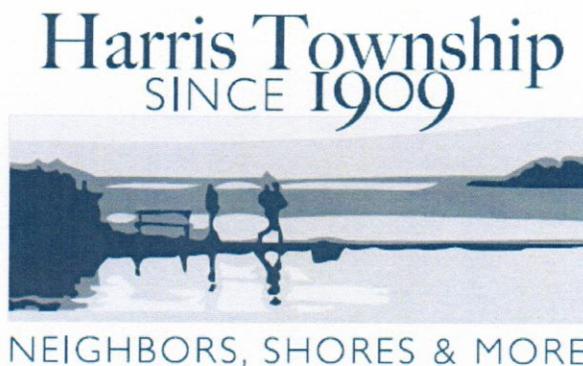


Supervisor Dennis Kortekaas 326-1882  
Supervisor Mike Schack 340-8852  
Supervisor Ken Haubrich 327-1351  
Supervisor Peggy Clayton 326-1551  
Treasurer Becky Adams 259-1192  
Clerk Cari Ann Alleman 244-1811  
[harristownshipclerk@gmail.com](mailto:harristownshipclerk@gmail.com)



**Mission Statement:**  
The Harris Town Board strives to enhance the quality of life, protect the environment, and maintain economic stability for the residents of their community.

[www.harristownshipmn.org](http://www.harristownshipmn.org)

## REGULAR MEETING July 12, 2017 at 7:30pm AGENDA

1. **Pledge to the flag**, followed by the reading of the township mission statement
2. **Consider approval of Minutes** –minutes from June 13 Work Session, June 14 regular meeting, June 28 P & D meeting. Minutes from an emergency meeting to inspect and repair Sunny Beach Road July 5.
3. **Business from the floor**
4. **Consent Agenda**
  - Resolution 2017-009- Comprehensive Plan
  - Collaborative Opportunities Meeting Minutes
  - Letter to approve Zoning and Rezoning
  - Finding of Facts for the Comprehensive Plan
5. **Roads**
  - Wood tick Culvert
  - Casper Landing
  - Brushing
  - Mishawaka Road speed limit sign
6. **Recreation**
  - Boat landings-swimming
  - Vandalism at Crystal Park
7. **Correspondence**
  - Board Action items:
  - Noteworthy items:
  - Non-action items
8. **Old Business**
  - Shred It Quote
  - Internet Speed
  - Fiscal Audit is done

- Speed Limit Stoney Point Road
- Firewise update
- Security at the Service center and cemetery (Cars going through)

**9. New Business**

- CTAS Computer Accounting Program (Clerk)
- Supervisor Responsibilities

**10. Treasurer’s Report** – dated July 12, 2017 (of June 2017 financials)

**11. Approve payment of bills** for June, 2017

**12. Public Input** *(please limit comments to 5 minutes)*

**13. UPCOMING Events / Meetings**

Wed July 26 Planning and Development meeting.....	7:30 pm Harris Town Hall
Mon Aug. 14 Itasca County Township Association.....	7:00 pm Blandin Foundation
Wed Aug. 9 Regular Meeting.....	7:30pm Harris Town Hall
Wed Aug 23 Planning and Development meeting.....	7:30 pm Harris Town Hall

**14. Adjourn**

**Work Session**  
**June 13, 2017 at 7:00pm**  
**Minutes**

**1. Pledge to the flag**, followed by the reading of the township mission statement

- Road Right of Ways (ROW) - when we did our road tour we noticed things are not done. Legally the maintenance crew in our townships can go out and do anything in the right of ways. Anything that needs to be done, needs to be de done at the board level. The homeowner and go out and take care of any of the trees or brush in the right of ways. The homeowner owns the trees, we have a little more flexibility to do the brushing. Anything more than two feet high it considered a tree. To do brushing we need a board decisions, and not one person. It makes the supervisor feel more like an employee and part of the board. The decisions will be made by the board, given to the maintenance crew and given direction. There are certain steps we have to take, one is to give written notice to the homeowner, and the board has to give them 14 days to contest. If they don't agree with it they can bring it to the board within the 14 days. If they done like that we are going to do it homeowner has 30 days from our decision (from bringing it to the board within the 14 days) to take it to court. If we want to do brushing on the ROWs we need to start to make the decision if the notifications will be mailed or hand delivered. In the letter you have to let the homeowner know they have certain rights and notified of the process. All the maintenance can do is mow without the direction of the board. We can mow 8 feet in the ROW. From July 31-Aug 31 we can mow the entire ROW. The Law does allow us to give this responsibility to the homeowners. If they don't do keep the ROW clear we can hire a company to come and do it, the homeowner would get a bill to be added to their property taxes. The law and the resolution is on the MAT website and it will be considered by the board. To clean the ROW's is about a 10 year project. The board go out and decide where they want to start and come up with a 5 year plan, be realistic about what 2 people can do. We are limited to the equipment that we have; we might have to contract out some of the work. If we can get on the sentence to serve waiting list, that might help. We don't have the trucks to haul brush we could have the Firewise group or Plackner Tree Service to come and pick it up. A lot of what we have can be chipped. The bigger trees will need to be done by a contractor. Keep in mind this as we do the 2019 budget is coming up. Is it the landowner's responsibility to maintain the ROW? The question would have to be on the next ballot, and the land owners would need to know what they are taking on. We have the duty to maintain the ROW, but we have to negotiate to maintain it. If it's a platted area its 33 feet and not a platted area we are responsible for it. Nancy Drive is where we started. Let's go from there and look at the roads. Metsenhumber and Romans Roads are not too far away. We have to notify the homeowners who have the trees, the owners need to sign a waiver to show they are ok with the cutting of the trees. The trees are the property of the homeowner. The letters went out last year for Nancy Drive and we should be good to go for this year to do. We might be able to do a few more roads done this year, if we start now. When the grass isn't growing as much the maintenance crew can do more come this fall. Go out and talk to the land owners and talk to them about the ROW and to maintain them. If we have a branch in front of the sign we can't just go cut the branch we have to go and talk to the homeowner, but the home owner can go cut it without the board permission. The board will be respectful of the homeowner's rights. June 22-23 the maintenance crew will be brushing on Nancy drive. We need to go out and look to see what else we want to do, and see if there are ones we need to hire out for. It will take about 45 minutes to go out and look to see where we want to start after Nancy Drive. Let's get things rolling for this fall, we have all winter to work on the plan. Motion to have board look at the roads to determine what projects to do in the fall made by Supervisor Kelley seconded by Sueprvisor Clayton. What date do we want to do? July 11<sup>th</sup> at 7 pm. meet at the service center. Motion passed by all. Norberg sign was tilted. Supervisor Kelley had a phone call about Melody lane culvert wasn't working crossing at woodland water isn't draining.
- Supervisor Duties- Proposition: Have the supervisors start doing the road inspections, instead of the maintenance crew. Have it divided it up between the supervisors, looking at doing it once or twice a week. Also the parks, cemetery, boat landings, are what they are inspecting. The maintenance crew said the board can't take away their work. There are other things that they should and will be doing. With the supervisor duties, listing the roads they are responsible for. It would be a directory to have

the supervisors responsible for the specific roads. If there are other things out there, same train of thought and duties are rotated, but there is a value at looking at the same thing also. Simplify and make things simpler for the residents. Most calls the supervisors receive are about the roads. We would have to split it up. Parks and cemetery, boat landings we have 4-5, looking to see if there are garbage and if the grass was mowed.

Supervisor Kelley will take the gravel roads

Supervisor Kortekaas will start the weed inspections the end of the June.

Supervisor Clayton Parks and Cemetery

Supervisor Schack boat landings

Supervisor Kortekaas and Supervisor Haubrich to do the paved roads

Supervisor Haubrich will go with Supervisor Kortekaas on the weed inspections also.

Check list: do we have a check list to see if the grass is mowed and no garbage, make sure there are no cuts in the tennis nets, cracks in the tennis courts. If its little the supervisors will be picking up the little things. Keep an eye on the barrel at LaPlant Road boat landing. We will do this weekly. Motion to approve made by Supervisor Kortekaas seconded by Supervisor Haubrich passed by all.

- Road files and 3 ring binders- Do we want the road files put in three ring binders? Not ok'd with the supervisors. We already have a file system, it would be time consuming to put all the files into 3 ring binders, and we have limited wall space. Service center has another set of files and they should all be together. The records retention schedule is in there and do you keep everything that has to do with a road. The board want to keep everything for each road from the begging to the end. Keep it the way it is going now, the supervisors will go through the files this winter. Wait to get the file cabinet until the road files have been gone through.
- PEG Fees/Franchise Fees and what they are used for- PEG fees are a pass through funds, we receive 3% of the franchise fees. Media Com and Paul Bunyan receive the funds, if we have to renegotiate the franchise fees or do a presentation to fund the IPADS. We will need to communicate with the township residents to be able to pay for them with the franchise fees. We receive funds quarterly and we receive about \$500 a year. The contract goes to ICTV, it's supposed to go to the Cable Commission which is a collaboration between LaPrairie, Grand Rapids, Harris Township, and other parts of the area. The PEG fees we could purchase some the equipment, it would be a way to recover some of the costs from some of these fees. Let's think about this and see what we do. The % should go up because the expansions. The more people in the township the more we would get back. Where are we with the line agreements for the new ones? Andy Shaw is working on them. The treasurer to help out and negotiate some of the expenses. This would be a way to fund the IPADS. Decision on this in the in the next month. (P & D Meeting July) The treasurer will be digging to see the expenses.

Motion to adjourn made by Supervisor Haubrich seconded by Sueprvisor Kelley passed by all; 8:35 pm.

**REGULAR MEETING**  
**June 14, 2017 at 7:30pm**  
**AGENDA**

1. **Pledge to the flag**, followed by the reading of the township mission statement
2. **Additions weed letter, improvement of the bills and pay, pay requests**
2. **Consider approval of Minutes** –minutes from May 10 regular meeting, May 24th P & D meeting. Motion to approve the minutes made by Sueprvisor Kortekaas seconded by Supervisor Clayton passed by all.
3. **Business from the floor-** Rich Libby- discuss the comp plan went through the plan and suggesting a few changes. The original plan and second draft; it was hard to understand what was struck out. He would like to have Mr. Powers change the language back to the original and send it back out. The area south of Pokegama Lake the general consciences was to keep as is, to keep it conditional use permits and zoned how it currently is. Mr. Powers wrote in the newest plan to say that is they already have it zoned light industrial; that are commercial industrial now. Made it sound like its ok that if they already have the commercial they can do industrial. Wasn't sure of the intent, billboard made changes, used to read no off lot sign placement of billboards, in the now one it changed in some areas. The thought was going to be property abutting 169, are those who are going to be affected by this change in the comp plan, The draft includes parts of the Harris Town Road and Mishawaka Road; a couple properties on the north side of the road. Mr. Libby asked if we are sending letters out to the effected property owners, before the comp plan is finalized, and is what we are considering for the final map. Supervisor Kelley is drafting a letter to go to the effected residents.  
Mr. Burl Ives: on the phone... sitting on watching from Staples Minnesota, where we have a little delay. Just wanted to thank the board for updating the comp plan and wishes we move forward for the future of Harris Township to help lower our taxes as we bring in new businesses, with the least bit of burden to the residents. Going to the County building and zoning will be a good idea. Appreciate being allowing to call in. Grow the township.  
Jim Davis- his property could potentially be zoned commercial, a quarter mile off Hwy 169 and borders University of Minnesota. You are not getting rezoned, the property along the corridor has the option to be rezoned. When you go and sell it has the option to be zoned commercial. Residents along the corridor will have the option to be rezoned. Choice to keep farm residential and big concern to all go commercial. Takes the pressure off himself to keep it farm residential, if your neighbor wanted to go commercial you could have something loud next to you.

**4. Consent Agenda**

- Resolution 2017-005- Board compensation. The clerk fixed the wording saying it goes to the treasurer and not to the clerk. Wording changed at the last meeting... Life insurance portion, Remove the whole section on the life insurance. Motion made by Supervisor Clayton seconded by Sueprvisor Haubrich, approve with the intent to remove the section and put on the P & D meeting.

**5. Roads**

- June 22-23 brushing of the Nancy Drive will be done. Plackner Tree Service will be removing some of the bigger trees. Dust control was done on the same roads as last year, River Ridge we didn't do. Filled pot holes on Crystal Lane.

**6. Recreation-**

**7. Correspondence**

- Board Action items:
- Noteworthy items:
- Non-action items
  - Thank you letter from Historical Society
  - Thank you card from Itasca County Fair

## 8. Old Business

- Comp Plan- we have received the final draft, it has the updated verbiage and the updated maps. It is on the Harris township website under the comp plan. Are we going to send letters to all the residents who are affected by this change? Sueprvisor Kelley is drafting a letter to go to the residents effected. We have the final draft, little verbiage that need changes and corrections on roads that were miss labeled. Are we going to approve it this evening, we had two public meetings it was on the website. Motion to approve the Comp Plan made by Supervisor Clayton seconded by Supervisor Schack. Discussion: Supervisors Haubrich & Kortekaas have concerns about what the differences Mr. Libbey pointed out, they both read through it and didn't see the differences. The comp plan is a guidance not an ordinance keep in mind, we the board feel the wording isn't what the board wants maybe we should take another look at it. We can't change it without another public meeting. How significant is the wording in the comp plan. Can we put it off for another two weeks? It will be on the P & D Agenda for clarification of the wording before we approve it. Amend the motion to do further clarification to bring it to the P & D meeting made by Supervisor Clayton seconded by Supervisor Schack. South of Pokegama Lake we are not doing anything with it. We can send it to John Powers, Rich Libby will give us a list of what he saw. Is there a possibility where (Mr. Davis) is asking to be excluded from the area that is being considered for commercial zoning. He is not bordering 169 and all the other parcels that are being considered are touching 169. Would like to fight it he wants on the map to be excluded. He's asking to be excluded from the corner of the map. The board will look at it. Amended motion passed by all.
- Pay requests- (clerk) having to go to the service center twice to get the bills and scan them in twice is making more work. It was recommended in the minutes of 5/10/17 to scan and send them out twice, once with the pay requests in the first and the second is just the rest of the bills. I would like to recommend to keep it the way we have it now, bills get scanned and out to the supervisors the Sunday before the regular meeting. Have the pay requests to the treasurer by the 3<sup>rd</sup> of the month and the treasurer will send them to the clerk. They will be added with the bill list by Sunday. Motion to approve doing the bills only one a month made by Supervisor Kelley seconded by Sueprvisor Schack, passed by all.
- Pay request- MAT attorney when we do our pay request, if you have supplies or mileage that needs to be put on your request put it on their pay request. Our auditor looks at it and it has never been an issue, anytime that anyone has the mileage in there it gets reimbursed after the taxes have been taken out. The board wants to do whatever is easiest on the Treasurer. Remind the clerk our list of bills need to be part of the agenda packet on the website.

## 9. New Business

- iPads- I thought we put this item to rest. We asked to have the clerk do the research to do the iPad, and after looking at the costs, some are personally against it. It would be \$5400 a year, for time and material for the clerk. it is \$349.99 straight with Verizon is \$402.00 we are not eliminating any work. She will not be making the 5 copies of the agenda. We are looking at the \$349.07 that the clerk costs could be using. If you look at the second page, the clerk does 10 copies and half of it will be there. Putting the road records on the website, they will have to be scanned in and that is an additional cost. The cost of the agenda packet will go up and down based on how big they are. It's a lot to think about to spend. It was just an option to bring

forward, it was brought up at a MAT meeting to not use the personal computer or devices. Recommend we don't move forward made by Supervisor Haubrich seconded by Supervisor Kortekaas. Passed by Supervisors Haubrich, Kelley, Kortekaas, Opposed are Supervisor Clayton and Schack.

- Drop Box- with no Ipad no use of Drop Box.
- Shredder for office (Clerk)- wanted to be destroying the financials that goes with the records retention policy, we would like to have a shredder to destroy the records. We could ask the Shred It Company to come over and do it. They come on site and they shred-it right there. Supervisor Clayton to check to see the price for having it done. Will have an update at the P & D meeting.
- Firewise- we need to appoint someone as the contact and let Itasca County know who that is. Make sure Supervisor Schacks name gets added to the list
- Dugouts- we need something in writing to put in an offer.
- Weed letter from the county, provided one on one weed training and willing to do it again this year. The one on one is a lot better, Supervisor Kortekaas will contact her to do the weeds again. We have more than one supervisor who would like to be a part of it, Sueprvisor Kortekaas will call and see when the county can do it.

**10. Treasurer's Report** – dated June 14, 2017 (of May 2017 financials) - Balance on hand from May 1-3. The bill for Hawkinson Construction will be \$329,496.08 and will be on the bill list for July. We have \$353,000 in savings between the two accounts; our apportionment check will be in also so we will have it as back up. Motion to accept the treasures report made by Supervisor Kortekaas seconded by Supervisor Clayton passed by all.

**11. Approve payment of bills** for May, 2017- Lumped all the wages together after we have some new laws, and wanted to do the individuals do we have the gross amount for each person Peggy \$572. 20 Ken \$516.10 Jim \$510.00 Dennis \$460.00 Mike \$796.60 Clerk \$2156.80 Becky \$834.80 Amber \$503.13 Derrick \$3930 Dan \$3930. Just FYI for the employees there were 5 weeks in that amount. There was a question about the Verizon bill and how we only get details for some of the numbers not all. When the treasurer looks at the Verizon bill on line it is over 28 pages long. Motion to pay the bills made by Supervisor Kelley seconded by Supervisor Kortekaas Passed by all. Check numbers 17552-17580 motion to sign these checks make by Supervisor Kortekaas in the amount of \$41267.87 seconded by Supervisor Haubrich passed by all.

**12. Public Input** *(please limit comments to 5 minutes)* **Mr. Libby: Casper landing there has been an ice trail out to the water, we could possibly a block it off with a larger rock, maybe some place to sit out there. Erosion problems and possibly meeting with DNR about the shoreline maybe putting in riprap. Wendigo Park, basketball court is only half a court, you have to chase the ball half way across the parking lot. Maybe put up a fence to keep the ball in play.**

**13. UPCOMING Events / Meetings**

Wed June 28 Planning and Development meeting..... 7:30 pm Harris Town Hall  
 Mon July 10 Itasca County Township Association.....7:00 pm Blandin Foundation  
 Wed July 12 Regular Meeting.....7:30pm Harris Town Hall  
 Brushing 7pm service center July 11<sup>th</sup>.

**14. Adjourn- motion to adjourn made by Supervisor Kortekaas seconded by Supervisor Haubrich passed by all.**

**PLANNING & DEVELOPMENT MEETING**  
**June 28, 2017 – 7:30pm**  
**Minutes**

**1. Pledge to the flag-** reading of our mission statement

**2. Business from the Floor**

- a. Dan Butterfield- read from the environmental to the Harris Township Board, Included with minutes.

**3. Consent Agenda**

- ❖ Resolution 2017-005- already approved at the Regular Meeting (6.14.17)

**4. Roads**

- ❖ Estimate on Crack filling- Bargaen Itemized for each road: Included the estimate in the minutes. New part of Sunny Beach very few cracks on the new part of the road. East Harris we have not done in the past couple of years. The recommendation would be to do items 2-6 and not do any of the old part of Sunny Beach Road. Any idea on where the information to where the rebuild of the road might be. We need to the black top roads that we did last year and do 2-6. If we did 2-6 it would be \$12,251.00. What's the difference between the crack repair and the gap repair? Gap repair is a bigger "gap" in the road. We have both on East Harris road. We did some of the gap repair on Mishawaka and Norberg Road in the last couple of years. Motion to approve the \$12,251 made by Supervisor Kortekaas to do 2-6 seconded by Supervisor Schack, passed by all. When will they start they are doing crack repair for GR and LaPrairie. We will notify the public by putting it on Facebook and in the newsletter.
- ❖ Two stop signs have been stolen from the corners of Norberg Keyview and Keyview and East Harris. The road signs have been replaced.
- ❖ Brushing has been done on Nancy and the branches of some contacted the land owners to cut back the trees. It was done safely. Residents were open to it.

**5. Recreation**

- ❖ Casper Landing project- Talked about looking for big rocks to put out there. To put on the north side of the point. These will go down by the water so they can't load and unload the boat there.
- ❖ Woodtick- culvert that needs to be replaced. The board Ok'd S.E.H. to get the ball rolling on getting the cost of getting it replaced. The maintenance crew has been adding black top to the sinking culvert, Supervisors Kelley and Haubrich have been out there to look at it also and have asked S.E.H to go out and take a look. It does need to be replaced and what is been seen is the culvert will not fail catastrophically, and is not a threat to the public safely. S.E.H. is still going after the DNR to get the permit to replace it. Every week the situation is not getting worse and it does continue sort of sink, replacing of the culvert or construction road speed limit on the area might affect it. If it gets bad we could slip line the culvert, so if it did fail we wouldn't damn up Wood Tick Lake. Doing the right thing is the main concern for the board. We have weekly inspections, we have contingency plan in place if it gets worse. Possible to have the permitting done this fall and get it done this fall. The DNR and Corp of Engineers to see if it is possible to do it when the lake is down rather than in the spring when it I high. No promises to get it going, but soil and water, DNR, Corp of Engineers could all be involved but, normal circumstances we only deal with DNR, not the Corp. What is the time frame to actually replace the culvert? 1-2 weeks is more realistic. Is it hard to slip a new culvert in the there... insert a smaller culvert temporarily to protect the public, S.E.H. hopes it doesn't come to that, it would be a fall back measure. S.E.H. will continue to go through the permit process are to get it moving sooner to do this fall.

## 6. Town Hall Report

- ❖ Review town hall report as prepared by town hall caretaker, dated 6/13/17- Motion to approve the town hall report made by Supervisor Kelley seconded by Clayton passed by all. The door needs to be replaced on the town hall. How does the board want to proceed on that, cost to have a carpenter to do it. Supervisor Haubrich will see what he can do.

**7. Maintenance Report: 5/1/17-5/31/17-** Parks are looking good and the landings also, they are doing a good job mowing and trimming. Road mowing is done for most of the roads, they have done 4 feet and will do another pass to get the 8 feet. No trash containers at the parks, when they reserve the crystal park they have to bring and take the garbage. The garbage at the LaPlant Landing was tipped over and had to pick up the garbage. Motion to approve the maintenance report made by Supervisor Kortekaas seconded Supervisor Haubrich, passed by all.

## 8. Old Business

- ❖ Comprehensive Plan- Updates are done and a parcel was removed, that has to do with the south of Pokegama Lake- Motion to approve the Comprehensive Plan made by Supervisor Kortekaas seconded by Supervisor Clayton Passed by all. Roll Call to approve Supervisors Schack, Clayton, Haubrich, Kelley, Kortekaas.
- ❖ Firewise- meet with Bill brink, clarify we have to have six people to sign up for Chipper days to get in the Harris Township. The six households need to be someone who can't do the brushing themselves like the elderly. There is 25-35 tips to keep your home clear of the brush. Matching kind, you keep track of your time to do mowing, brushing, and keeping your house clear you can turn in the time and that's how Firewise gets funded. They get like \$.50 on the dollar to get funding for the program. Nice little deal, the dates are August 7-10 we have one person, but we need five more. For the elderly it is a free service. You can't be able to do it yourself. Let Supervisor Schack know if you have questions. If you are able bodied, you can still stack it at the end of your road and they can come and pick it up that week. Keep track of the hours and days that you worked on it. Will be on the website and Facebook.
- ❖ Dugouts- We have a bid- dugouts are located at the service center. Bid had to cover the listing cost, will pay \$120 for the set. Motion to move forward with the buyer for the dugouts and let them remove them made by Supervisor Clayton seconded by Supervisor Schack passed by all.

## 9. New Business

- ❖ Internet speed- at the town hall (email)- Media Com is who we have at the town hall, see what speed we have and see if we can get faster. ICTV had a phone call, viewers are having problems with the live meetings. In the beginning it was good, and they are buffering things down a little bit. Motion to have treasurer see what our speed is at and if we can up it made by Supervisor Kelley seconded by Supervisor Haubrich passed by all. Will have something at regular meeting
- ❖ Quote from Shred it- Table to Regular meeting
- ❖ Speed Limit Stoney Point Road- (email)- included in minutes- isn't most of stony point county, we maintain it. Check with the county to see who responsible. Table to regular meeting.
- ❖ Mishawka road- two speed limits on the road depending which direction you are going. It turns 30 or 40 on the road depending on which way you go. We have the 30 MPH sign and the 40 is the cities. Supervisor Haubrich will talk to the city or put a sign down where it comes to Harris Township that says 30 mph. We will check to see if we have a 30 mph sign. Table to regular meeting.
- ❖ Newsletter- Looked good, corrections, second page 2017 meeting schedule it says 2015 and they are a day off. Last page put what the supervisors are responsible for. And that can go in the next newsletter. Liked show cased the people in the township.
- ❖ Auditor we will get the official information from them, when we get it the board will have time to review it. If we have questions, the auditors have been accessible to us, we could call in or come to a meeting, nothing flagged in the initial report.
- ❖ Letter from the collaboration group addressing us on the payment for the facilitator. They are asking for the same contribution as last year \$500. It is for the portion of the facilitator fees. We have been getting more and more involved for the different entities. Supervisor Clayton

and Haubrich feel it's worthwhile. Supervisor Haubrich attended in the past and was able to get information that was helpful. It is for the fiscal year of June to June, it was about this time last year we paid it. The facilitator fee was \$3600 for the calendar year of 2017. Motion to pay the \$500 made by Supervisor Haubrich seconded by Supervisor Schack, minutes from the meeting they attend should be made part of our packets. Add these to the regular meeting minutes. Passed by all.

❖ Variance- Butterfield called and they went and looked at the variance for the Olson property. The property owner wants to add onto the garage, and wants to add on the driveway and will not be encroaching on the property next to it. It would be encroached on the road. We need to do the finding of facts statement. He will be back 59 feet back from the center of the street is where they want the garage.

○ Finding of facts:

- Question 1: Yes
- Question 2: Yes
- Question 3: Yes
- Question 4: Yes
- Question 5: Yes
- Motion to approve the variance made by Supervisor Clayton seconded by Supervisor Kortekaas passed by all. We have to be at the meeting. We have annual meeting for the weed inspector meeting at the same time. Supervisor Kortekaas will be at the meeting on the 10<sup>th</sup> at 1. Clerk will be sending in to the county.

▪ Census to follow up on the census.

We received a past invoice, it was sent it to old address. I will let them know the board approved the payment, it was for insulation and supplies for the maintenance center. Will add it to the June bill list. Check number 17581 in the amount of 686.98 made by Supervisor Kelley seconded by Supervisor Kortekaas, passed by all.

One of the supervisors was out walking after it rained behind the service center. He noticed we have traffic going through there between the cemetery and service center. You can see where they left. Should think to block it off for the weekends, we need it passable for the guys and have we will have to get more big rocks. We have to move equipment to the cemetery to dig graves. The tracks are coming both ways, a gate that is open on that end would possible work. It would have to go out at the service center. We have let the Sherriff know about the activity, the two stop signs are missing. We have a security camera at the cemetery you would have to sit and watch all the tape, maybe a trail camera, it skips and we need to have a different system. Table to the regular meeting.

## 10. Public Input

### 11. Upcoming meetings/events

- ❖ Mon. July 10 Itasca Association of Townships .....7:00 pm Blandin Foundation
  - ❖ Wed. July 12 Regular Meeting..... 7:30 pm Town Hall
  - ❖ Wed. July 26 Planning and Development Meeting.....7:30 pm Town Hall
- Road inspection July 11 at 7 brushing for the following year. At the service center.  
Three going to training tomorrow in Carlton

**12. Adjourn made by Supervisor Kelley seconded by Supervisor Kortekaas Passed by all. 8:32 pm**

To the Harris Township Board

As a member of the Itasca County Planning Commission/Board of Adjustment (PC/BOA), I would like to offer a suggestion in addition to the mailing of any PC/BOA item request that arises in our township. .

The Environmental Services Department PC/BOA Secretary (Diane Nelson) can supplement by email any item mailed to our township that may need board action to any or all of the Township Board and Clerk. The Secretary just needs the email addresses of those desiring the requested information.

The input from the Harris Township Board is important and may be influential to the outcome of a variance, conditional use permit or other request, and if the Township Board doesn't get the chance to see it they can't make a timely recommendation.

Consider the email a supplement to the mailing and let the Itasca County Environmental Services Department PC/BoA Secretary know your wishes.

Thank you for your consideration,

Dan Butterfield

Harris Township Emergency Meeting  
July 5, 2017

Present: Jim Kelley, Mike Shack, Ken Haubrich, Dan Butterfield

A quorum of Township Supervisors met to inspect a large hole in the road surface of Sunny Beach Road that had been reported by a citizen to the Sheriff's Department. The hole was in the area of Woodtick Landing area near the culvert. An inspection of the culvert was made and it was verified that the culvert had not collapsed. The hole was most likely caused by material being washed away next to the culvert by water flowing through holes in the culvert. After a short discussion, a decision was made to fill the hole with class 5 and pack the material.

Minutes taken by:  
Ken Haubrich  
Harris Township Supervisor

## COLLABORATIVE OPPORTUNITIES TEAM MEETING

Collaboration to improve efficiency, maintain service levels and save money  
while preserving our individual community identities

June 20, 2017

**The next meeting will be August 8 at the Ski Hill in Coleraine from 11-1, lunch included.**

**Present:** Burl Ives (Itasca County), Peggy Clayton (Harris), Tom Pagel (Grand Rapids), Bill Zeige (Grand Rapids) Mary Drewes (Coleraine), Greg Tuttle (Cohasset), Max Peters (Cohasset), Pat Medure (ISD 318), Lynn O'Brien (LaPrairie), Peggy Smith (Coleraine), Amanda MacDonell from Itasca County HRA, Rob Mattei (Grand Rapids) and Mary Jo Wimmer, Coordinator.

### **Open Market**

**Harris Township:** still working on the comprehensive plan. Will be doing trimming and brushing. Divided duties among the Supervisors.

**School District 318:** The new superintendent will start July 1. There will be a facilities planning meeting on June 26 that is open to the public.

**Grand Rapids:** Culvers will be opening in August. The Civic Center will be remodeled to include daycare through the YMCA, Invest Early, Grand Itasca sports medicine and the Boys and Girls Club if the bond application recently submitted for this collaborative plan is approved.

**Itasca County:** The ATV ordinance will go before the board in June. The Blandin land taxation issue will end up losing the county \$120 M in land value.

**Coleraine:** a new joint powers agreement with Bovey and Taconite to work on the waste water/septic system has been signed. The beach is open with lifeguards.

**Cohasset:** The mountain bike trail has been marked out and will be completed in phases. They are moving closer to a final design. A new flea market will open starting this weekend from Thursday through Sunday. The addition to the industrial park platte was approved. The city is researching a natural gas extention. Clean-up days are coming in June. The city purchased a bucket truck from Grand Rapids. They are researching converting the old shop building into a day-care center. The county currently has a daycare shortage of 500.

**LaPrairie:** upgrading meters with PUC. Youth programming is going well with good enrollment.

**Discussion with Rob Mattei and Amanda MacDonell of the DEED Community Grant Program**

**Next Meeting**

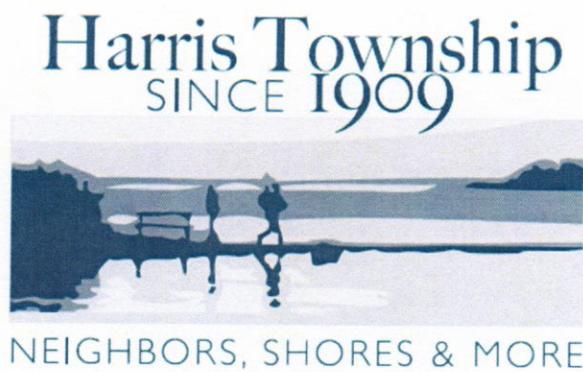
The next meeting will be August 8 from 11-1 at the ski hill in Coleraine.

Mary Jo Wimmer

Trillium Leadership Development, [mjwimmer80@gmail.com](mailto:mjwimmer80@gmail.com)

Chairman Jim Kelley  
20387 Field Crest Road  
Grand Rapids, MN 55744  
Phone 218-327-0317

Supervisor Dennis Kortekaas 326-1882  
Supervisor Mike Schack 340-8852  
Supervisor Ken Haubrich 327-1351  
Supervisor Peggy Clayton 326-1551  
Treasurer Becky Adams 259-1192  
Clerk Cari Ann Alleman 244-1811  
[harristownshipclerk@gmail.com](mailto:harristownshipclerk@gmail.com)



**Mission Statement:**  
The Harris Town Board strives to enhance the quality of life, protect the environment, and maintain economic stability for the residents of their community.

[www.harristownshipmn.org](http://www.harristownshipmn.org)

July 24, 2017

**RE: Harris Township Comprehensive Land Use 2017 Update**

Dear Property Owner:

On July 12, 2017 the Harris Township Board of Supervisors updated the Townships Comprehensive Land Use Plan "CLUP" through a series of public meetings. You are receiving this letter because the **amendment related to your property located within the Highway 169 corridor** north of the Pokegama Bridge to the City of Grand Rapids boundary line with Harris Township. Please see the enclosed map and updated CLUP language.

If you are interested in applying in conjunction with the township to have your property re-zoned to Light Industrial Commercial - the township will submit an application on your behalf as the agent to the Itasca County Planning Commission. We will need you to contact the **Township Supervisor Jim Kelly by telephone at (218)327-0317 or email at supervisorshttp@gmail.com by September 1, 2017** in order to have the required submittals to the County by their September 11, 2017 submission deadline for the October Planning Commission Public Hearing(s) and subsequent County Board Public Hearing(s).

If you are not interested in having your property re-zoned you **need not** respond to this letter, as your property will **not** be included in our application submittal.

If you miss the deadline you can still apply to have your property re-zoned in accordance with the applicable county ordinances, polices and procedures ; however, you will need to pay an additional application fee and the county will need to hold additional public hearing(s) to render a decision on your application.

Should you have questions, feel free to contact any of us.

Sincerely,

Harris Township Board of Supervisors

Encl.

Cc: Burl Ives, County Commissioner District 4

[Type text]

**RE: 2013 UPDATE TO THE COMPREHENSIVE LAND USE PLAN**

**WHEREAS** on March 19, 2000, the Itasca County Board of Commissioners adopted the background studies and the Goals, Objectives, and Implementation Tools as set forth in the Itasca County Comprehensive Land Use Plan, to become effective July 1, 2000; and

**WHEREAS** the Itasca County Comprehensive Land Use Plan sets forth a process and time frame for periodic updating of said plan; and

**WHEREAS** in 2005, the County Board of Commissioners granted an extension for updating of the Itasca County Comprehensive Land Use Plan which was completed in 2007; and subsequent update to be started in 2012; and

**WHEREAS** a series of citizen public meetings were held between August 21, 2012 and November 14, 2012, at the Courthouse; and

**WHEREAS** citizens participated in drafting the language for updating the plan, some being from the original steering committee; and

**WHEREAS**, in accordance with Minnesota Statute § 375.51, notice of the March 26, 2013 public hearing by the County Board was sent to all organized townships and municipalities on March 13, 2013 including notice of public hearing and intent to adopt the updated Comprehensive Land Use Plan was sent to all area newspapers, with publication in the March 13, 2013 issue of the Herald Review; and

**WHEREAS** the Itasca County Board of Commissioners has held a public hearing on Tuesday, March 26, 2013; and

**WHEREAS** the Itasca County Board of Commissioners adopted the updated Comprehensive Land Use Plan on April 9, 2013.

### North of Pokegama Lake

Residential development at exurban densities will dominate this area although extensive areas of undeveloped private land will remain either through the landowner's choice or market forces. Agricultural activity will gradually decline. Home businesses and occupations will be present. Except for pre-existing businesses there will be no businesses unassociated with a residence.

### South of Pokegama Lake

This portion of the township will retain the greatest rural feel to it, especially east of Highway 169 where agriculture and forestry are the dominant land uses. Most residential development will be on single, large lots. Home occupations and businesses, a hallmark of rural living, will be present. The large tracts of public and privately owned forest land will remain as actively managed forestland that is also available for recreational purposes.

## Highway 169 Corridor

The Highway 169 corridor running south to north through the community, across Pokegama Lake and into Grand Rapids represents Harris' best opportunity to enhance its property tax base through commercial and light industrial development. In general terms, the community supports:

- North of Pokegama Lake: the area supported for potential future commercial development is expanded to include most of both sides of the highway. The Township favors commercial development that requires highway access and visibility, large lots and open areas (e.g., auto dealerships, contractors, storage, etc.) but commercial/light industrial development of any suitable and allowable nature will be supported. **Within the shaded corridor area shown in Map 3 the Township will support requests by landowners to rezone their property to Light Industrial / Commercial.**
- South of Pokegama Lake: commercial and light industrial development will be encouraged on land already zoned for these uses. Continued use of parcels already being used for commercial purposes under conditional use permits is supported. Types of likely uses include food and beverage and convenience stores serving area residents, lake users and drive-by traffic.
- Placement of off-site signs (billboards) within the corridor is not supported.

Highway 169 north of Pokegama Lake will be a limited access route with the following policies used to the extent possible:

- New public street connections would be constructed with turn lanes and/or bypass lanes consistent with Mn/DOT guidelines.
- Direct private access to Highway 169 will be discouraged. Existing access to private property that does not conform to access policies could remain in use but may be subject to modification or closure when the land use is intensified, the property is redeveloped, or the highway improved.
- New access to private property would be provided by the existing local road network wherever possible. If reasonably convenient and suitable access is not attainable from the local road network, a parcel may be allowed one direct access to Highway 169.

Of particular interest on the north side of the lake is the need to adequately control water runoff and sedimentation. There is already an issue with this regarding sediment flowing into the lake on the east side of the causeway. Increased development will include additional amounts of impervious surfaces that could worsen the runoff issue. Site design for all new development within the corridor must fully incorporate water runoff measures so as to protect the lake from any degradation.

### North of Pokegama Lake

Residential development at exurban densities will dominate this area although extensive areas of undeveloped private land will remain either through the landowner's choice or market forces. Agricultural activity will gradually decline. Home businesses and occupations will be present. Except for pre-existing businesses there will be no businesses unassociated with a residence.

Although the issue of "grandfathered" uses primarily has arisen in this area it is a topic that applies throughout the township. The township prefers that the county amend its land use controls so that existing uses that have been "grandfathered" under previous but now superseded regulations are required to meet the new regulations to the extent possible; this requirement would be triggered by an application for a permit to modify the use.

### South of Pokegama Lake

This portion of the Township will retain the greatest rural feel to it, especially east of Highway 169 where agriculture and forestry are the dominant land uses. Most residential development will be on single, large lots. Home occupations and businesses, a hallmark of rural living, will be present. The large tracts of public and privately owned forest land will remain as actively managed forestland that is also available for recreational purposes.

## Highway 169 Corridor

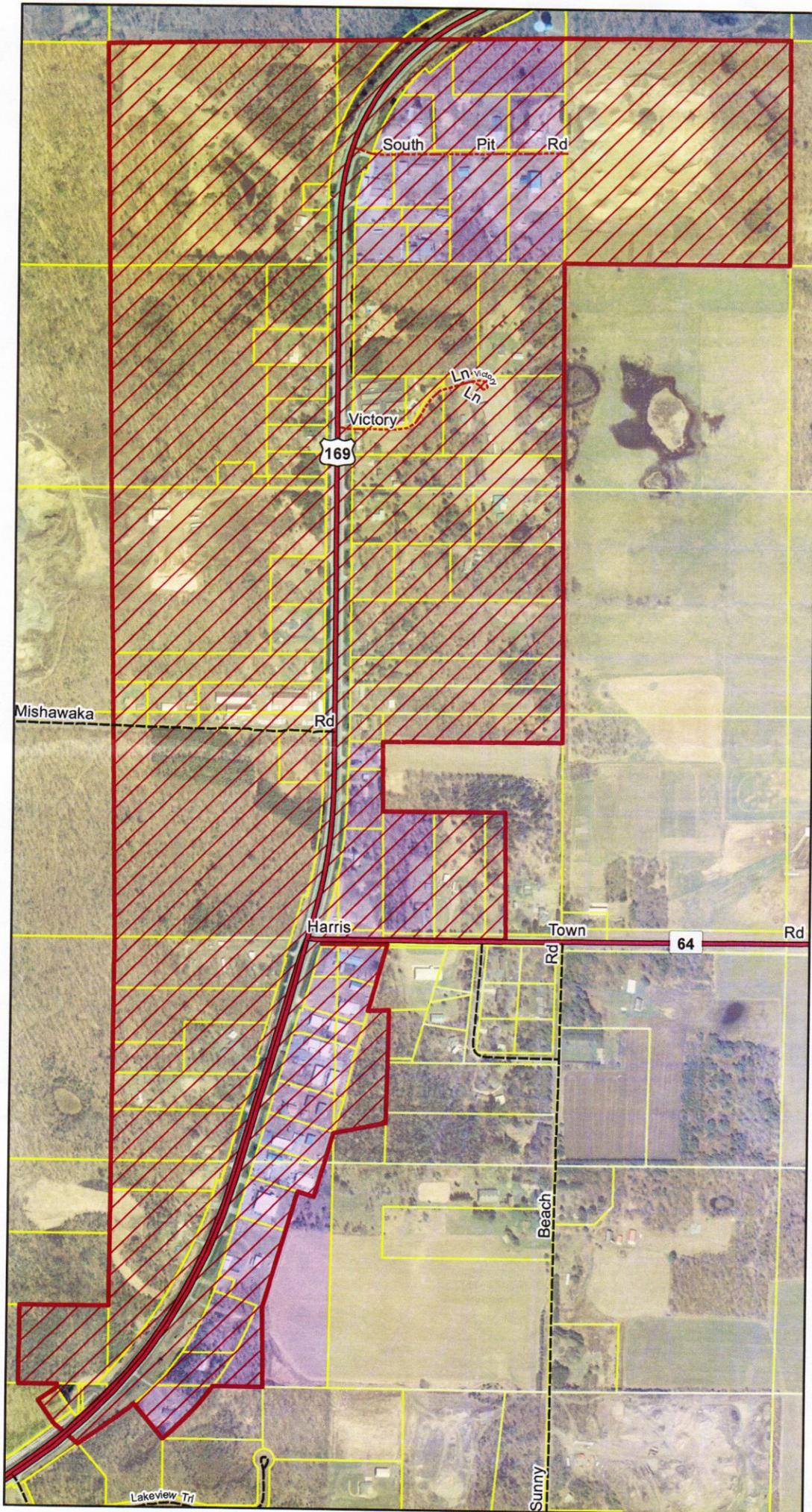
This area is seen as the scenic southern gateway to Grand Rapids. Taking advantage of the dramatic causeway crossing of Pokegama and the series of steeply sloped curves, the corridor will limit commercial development to large lot, less intensive uses so as to create a "soft" transition between the rural area of the Township and the highly developed area of the City. South of the lake the uses will focus on food and beverage and convenience stores.

- Commercial development will be limited to the area currently zoned Light Industrial/Commercial, with the exception of one area along the east side of the Highway and south of Harris Town Road that would connect two existing commercial areas.
- South of Pokegama Lake, development will be primarily focused on food and beverage and convenience store items for lakeshore and area residents and users, and drive-by traffic. The area zoned Light Industrial/Commercial on the west of the highway in this area would be based upon a fixed distance from the highway as opposed to following the section lines and thereby make the land more usable for development.
- North of Pokegama Lake, commercial development will be that which requires highway access and visibility, large lots and open areas (e.g., auto dealerships, contractors, storage, etc.) – the idea will be to keep intensive, small lot development within Grand Rapids where sewer and water services exist and intense traffic can be better handled.
- There will be no off-site signs (billboards) within the corridor.

Highway 169 north of Pokegama Lake will be a limited access route with the following policies used to the extent possible:

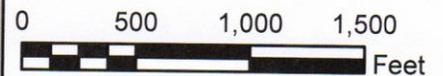
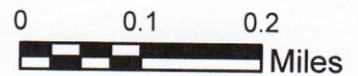
- Access to Highway 169 would be provided by existing public street connections. However, due to low densities it may be necessary to provide direct private access to some properties. An additional public intersection or private access point should be introduced only where it can be clearly demonstrated that it is not feasible to attain access from the local road network.
- New public street connections would be constructed with turn lanes and/or bypass lanes on Highway 169, consistent with Mn/DOT guidelines.
- Direct private access to Highway 169 will be discouraged. Existing access to private property that does not conform to access policies could remain in use, but may be

# Highway 169 Commercial Development Corridor



## Legend

- Highways - Paved
  - Township Roads
  - Private or Unknown Jurisdiction
  - Hwy 169 Commercial Development Corridor
  - Tax Parcel
- ### Zoning Districts
- 1 - Rural Residential
  - 2 - Farm Residential
  - 4 - Light Industrial / Commercial
  - M - Municipal



Itasca Geographic Information System  
"decision support through automation"

This information is a compilation of data from different sources with varying degrees of accuracy and requires a qualified field survey to verify.



The Data is provided "as is" without warranty or any representation of accuracy, timeliness or completeness. The burden for determining accuracy, completeness, timeliness, merchantability and fitness for or the appropriateness for use rests solely on the requester. The County makes no warranties, express or implied, as to the use of the Data. There are no implied warranties of merchantability or fitness for a particular purpose. The requester acknowledges and accepts the limitations of the Data, including the fact that the Data is dynamic and is in a constant state of maintenance, correction and update.

Date: 7/6/2017

Name: Harris169CommercialDevCorridor

This form can either be printed and then filled out by hand or filled out online and then printed.

To fill this form out online, be sure the lines which are to be filled out are highlighted in gray: if they are not, click on the "Highlight Fields" button in the upper right-hand corner of this form. Once the lines are highlighted, click inside of each one and type in the appropriate information.

## Office of the State Auditor CTAS Version 8 Order Form

City or Town Name: \_\_\_\_\_

Entity Type (check one):       City       Town

County: \_\_\_\_\_

Primary Contact Name: \_\_\_\_\_

Title: \_\_\_\_\_

Street Address\*: \_\_\_\_\_

City/Town: \_\_\_\_\_

State: \_\_\_\_\_

Zip Code: \_\_\_\_\_

Phone Number\*: \_\_\_\_\_

E-mail Address\*: \_\_\_\_\_

\* -- Please provide the street address, e-mail address, and telephone numbers for the work location at which you conduct local government business.  
THIS INFORMATION IS PUBLIC; IT WILL BE AVAILABLE ON REQUEST.

**CTAS Version 8 Price: \$300.00 per entity.**

*Please make check payable to:*    Minnesota State Auditor

*Remit Check with this form to:*      Office of the State Auditor  
Suite 500  
525 Park Street  
St. Paul, MN 55103-2139

# APPENDIX

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## CTAS CHART OF ACCOUNTS

### Definitions of Restricted, Predefined and Recommended Numbers

#### **Helpful Tip:**

The Chart of Accounts provides Fund, Account, and Object Code numbers and descriptions. The numbers are either restricted, predefined or recommended, definitions are provided below. The Fund, Account, and Object Codes are separated by various categories. The category headings include a range of numbers identified in parenthesis. If there is not a description that best fits the transaction, you may create your own description. However, the number must fall within the range provided under the particular category heading type. The new CTAS includes a wizard tool that assists in creating fund and account numbers, as well as object codes.

#### **Restricted Numbers:**

Cannot be migrated into or used in a transaction entry in CTAS  
Restricted numbers are considered Heading or Category separators  
The descriptions will match Chart of Account descriptions found on the Office of the State Auditor's website

#### **Predefined Numbers:**

Numbers can be migrated into and used in a transaction entry in CTAS  
Fund, Account and Object Code descriptions cannot be changed  
The descriptions will match Chart of Account descriptions found on the Office of the State Auditor's website

#### **Recommended Numbers:**

Numbers can be migrated into and used in a transaction entry in CTAS  
Fund, Account and Object Code descriptions can be changed

9/7/2016

# FUND NUMBERS

Numbers	Name/Descriptions	Restricted	Predefined	Recommended
100	General Fund		X	
<b>200</b>	<b>SPECIAL REVENUE FUNDS (201 through 299)</b>	X		
201	Road and Bridge			X
202	Federal Community Development Block Grants			X
203	Other Federal Programs			X
211	Library			X
212	Municipal State Aid Street Maintenance (Optional)			X
213	Public Housing (Optional)			X
224	Shade Tree Disease Control (Optional)			X
225	Fire			X
<b>300</b>	<b>DEBT SERVICE FUNDS (301 through 399)</b>	X		
301	General Debt Service (Identify)			X
351	Debt Service for Special Issues (e.g. State Aid Streets)			X
376	Tax Increment Debt Service (Identify)			X
<b>400</b>	<b>CAPITAL PROJECT FUNDS (401 through 499)</b>	X		
401	General Capital Projects			X
402	Municipal State Aid Streets - Construction			X
403	Open Spaces Acquisition (Optional)			X
404	Park Acquisition and Development (Optional)			X
405	Tax Increment Financing Projects			X
<b>500</b>	<b>PERMANENT FUNDS (501 through 599)</b>	X		
501	Perpetual Care			X
<b>600</b>	<b>ENTERPRISE FUNDS (601 through 699)</b>	X		
601	Water			X
602	Sewage Collection and Disposal			X
603	Refuse or Garbage Collection			X
604	Electric			X
605	Gas			X
606	Heat			X
607	Hospital			X
608	Nursing Home			X
609	Municipal Liquor Store			X
610	Transit System			X
611	Parking Lots			X
612	Airport			X
613	Golf Course			X
614	Cable Television			X
615	Arena			X
616	Swimming Pool			X
<b>700</b>	<b>INTERNAL SERVICE FUNDS (701 through 799)</b>	X		
701	Central Garbage and Equipment			X
702	Central Services			X
<b>800</b>	<b>FIDUCIARY FUNDS (801 through 899)</b>	X		
<b>860</b>	<b>PENSION TRUST FUNDS (861 through 870)</b>	X		
861	Pension Fund (Identify)			X

# GOVERNMENTAL ACCOUNT NUMBERS

FUND NUMBERS 100, 200's, 300's, 400's, and 500's

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
<b>Revenues and Other Financing Sources (31001 through 39999)</b>					
<b>31000</b>	<b>TAXES (31001 through 31949)</b>	X			
<b>31001</b>	<b>General Property Taxes (31001 through 31299)</b>			X	
31010	Current Ad Valorem Taxes				1
31020	Delinquent Ad Valorem Taxes		X		1
31030	Mobile Home Tax		X		1
31040	Fiscal Disparities		X		1
31050	Tax Increments		X		2
<b>31300</b>	<b>General Sales and Use Taxes (31301 through 31399)</b>	X			
31310	City Sales Taxes		X		4
<b>31400</b>	<b>Selective Sales and Use Taxes (31401 through 31699)</b>	X			
31410	Hotel-Motel Tax		X		5
<b>31700</b>	<b>Taxes Imposed and Apportioned by the Counties (31701 through 31799)</b>	X			
31701	Gravel Tax		X		7
<b>31800</b>	<b>Other Taxes (31801 through 31899)</b>	X			
31810	Franchise Taxes		X		3
31820	Gambling Tax		X		6
<b>31900</b>	<b>Penalties and Interest on Delinquent Taxes (31901 through 31949)</b>	X			
31910	Penalties and Interest on Ad valorem Taxes		X		1
31920	Forfeited Tax Sale Apportionments		X		1
<b>31950</b>	<b>Special Assessments (31951 through 31999)</b>	X			
31951	Principal		X		10
31952	Penalties and Interest on Special Assessments		X		10
<b>32000</b>	<b>LICENSES AND PERMITS</b>	X			
<b>32100</b>	<b>Business Licenses and Permits (32101 through 32199)</b>	X			
32110	Alcoholic Beverages		X		11
32120	Health		X		11
32150	Public Utilities		X		11
32160	Professional and Occupational		X		11
32170	Amusements		X		11
<b>32200</b>	<b>Non-Business Licenses and Permits (32201 through 33099)</b>	X			
32210	Building Permits (Excludes surcharge)		X		11
32220	Gas Installation Permits		X		11
32230	Plumbing Connection Permits		X		11
32240	Animal Licenses		X		11
32250	Parking Permits		X		11
<b>33000</b>	<b>INTERGOVERNMENTAL REVENUES (IGR)</b>	X			
<b>33100</b>	<b>Federal IGR (33101 through 33399)</b>	X			
33101	Federal Grants and Aids		X		17
33120	Federal Grants - CETA		X		17
33130	Federal Grants - Community Development Block Grants		X		12
33140	Federal Grants - Environmental Development Act		X		17
33150	Federal Grants - Emergency Preparedness/Emergency Management Aid		X		16
33160	Federal Payments in Lieu of Taxes		X		17
33170	Federal Transportation Aid		X		14
<b>33400</b>	<b>State IGR (33401 through 33599)</b>	X			
33401	Local Government Aid		X		18
33402	Homestead and Agricultural Credit Aid (HACA)		X		30
33403	Mobile Home Homestead Credit		X		30
33404	Attached Machinery Aid		X		30
33405	Taconite Production Tax		X		22
33406	Taconite Homestead Credit		X		21
33407	Taconite Mobile Home Homestead Credit		X		21
33408	Taconite Municipal Aid		X		22
33409	Wetlands Credit		X		30
33410	Wetlands Reimbursement		X		30
33411	Native Prairie Credit		X		30
33412	Native Prairie Reimbursement		X		30
33413	Reduced Assessment Credit		X		30
33414	Transmission Line Credit		X		30
33415	Pollution Control Agency Grants		X		30
33416	Police Training Reimbursement		X		30
33417	Shade Tree Disease Control Grants		X		30
33418	Municipal State Aid for Streets - Maintenance (Gas Tax, Road Allotment)		X		24

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
33419	Municipal State Aid for Streets - Construction		X		30
33420	Insurance Premium Tax - Fire		X		30
33421	Insurance Premium Tax -Police		X		30
33425	Residential Market Value Credit (No longer applicable)		X		
33426	Agricultural Market Value Credit		X		20
33427	Manufactured Home Market Value Credit( No longer applicable)		X		
33428	State - Payments in Lieu of Taxes		X		30
33429	State - P.E.R.A. Aid		X		23
33430	Disparity Reduction Aid		X		25
33460	Town Aid		X		27
33465	Small Cities Assistance		X		24
33470	State Fire Aid			X	26
33480	State Police Aid			X	26
<b>33600</b>	<b>IGR from Other Local Governmental Units (33601 through 33699)</b>	X			
33610	County Grants and Aids for Highways		X		31
33620	Other County Grants and Aids		X		32
33630	Iron Range Resource and Rehabilitation Grants (IRRRB)		X		33
<b>34000</b>	<b>CHARGES FOR SERVICES</b>	X			
<b>34100</b>	<b>General Government (34101 through 34199)</b>	X			
34101	City/Town Hall Rent		X		36
34102	Recording of Legal Instruments		X		36
34103	Zoning and Subdivision Fees		X		36
34104	Plan Checking Fees		X		36
34105	Sale of Maps and Publications		X		36
34106	Commissions on License Sales		X		36
34107	Assessment Searches		X		36
34108	Administrative Charges to Other Funds		X		36
34130	Building Permit Surcharge			X	36
<b>34200</b>	<b>Public Safety (34201 through 34299)</b>	X			
34201	Special Police Services		X		38
34202	Special Fire Protection Services		X		38
34203	Accident Reports		X		38
34204	Protective Inspection Fees		X		38
34205	Ambulance Revenues		X		38
34220	Police Contracts			X	37
34225	Fire Contracts			X	37
<b>34300</b>	<b>Highways and Streets (Road and Bridges) (34301 through 34399)</b>	X			
34301	Street, Sidewalk and Curb Repair Fees		X		39
34302	Parking Meters		X		39
<b>34400</b>	<b>Sanitation (34401 through 34499)</b>	X			
34401	Sewerage Charges		X		40
34402	Street Sanitation Charges		X		40
34403	Refuse Collection Charges		X		40
34404	Sale of Sewerage Sludge		X		40
34405	Weed Cleaning and Removal Charges		X		40
34406	Removal of Dead Animals		X		40
34407	Sewer Availability Charge		X		40
<b>34500</b>	<b>Health (34501 through 34599)</b>	X			
34501	Vital Statistics		X		46
34502	Health Inspection Fees		X		46
<b>34700</b>	<b>Culture and Recreation (34701 through 34799)</b>	X			
34710	Golf Fees		X		42
34720	Swimming Pool Fees		X		42
34730	Playground Fees		X		42
34740	Park and Recreation Concessions		X		42
34750	Auditorium Use Fees		X		42
34760	Library Use Fees (Not Fines)		X		41
34770	Zoo Charges		X		42
34780	Park Fees		X		42
<b>34900</b>	<b>Other Charges for Services (34901 through 34999)</b>	X			
34910	Transit Revenues		X		44
34920	Airport Revenues		X		43
34930	Parking Lot Revenues		X		46
34940	Cemetery Revenues		X		45
34950	Misc. Rents		X		46
<b>35000</b>	<b>FINES AND FORFEITS</b>	X			
<b>35100</b>	<b>Fines (35101 through 35199)</b>	X			
35101	Court Fines		X		48
35102	Parking Fines		X		48
35103	Library Fines		X		48
35104	Administrative Fines (Penalties)		X		49

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
<b>35200</b>	<b>Forfeits (35201 through 35299)</b>	X			
35201	Forfeits		X		48
<b>36000</b>	<b>MISCELLANEOUS REVENUES</b>	X			
<b>36200</b>	<b>Miscellaneous Revenues (36201 through 36299)</b>	X			
36210	Interest Earning		X		50
36213	Net Increase (Decrease) in the Fair Value of Investments		X		50
36220	Royalties		X		51
36230	Contributions and Donations from Private Sources		X		51
<b>Account Numbers 37101 through 38499 are for Proprietary Funds Only</b>					
<b>39000</b>	<b>OTHER FINANCING SOURCES</b>	X			
<b>39100</b>	<b>Other Financing Sources (39101 through 39799)</b>	X			
39101	Sales of General Fixed Assets		X		57
39102	Compensation for Loss of General Fixed Assets		X		57
<b>39200</b>	<b>INTER FUND TRANSFERS IN (Specify Fund) (39201 through 39224)</b>	X			
39202	Transfer From Enterprise Fund		X		58
39203	Transfer From Governmental Fund		X		59
39204	Interfund Debt Borrowed		X		57
<b>39300</b>	<b>PROCEEDS FOR GENERAL LONG TERM DEBT (39301 through 39399)</b>	X			
39310	General Obligation Bond Proceeds		X		54
39320	Premiums on Bonds Sold		X		54
39330	Inception of Capital Lease program		X		55
39340	Inception of Installment Purchase Contract		X		55
<b>39400</b>	<b>MISC. OTHER FINANCING SOURCES (39401-39999)</b>	X			
39500	Special Items		X		57
39600	Extraordinary Items		X		57
39700	Capital Contributions		X		57
39990	Sale of Investment		X		53
<b>EXPENDITURES AND OTHER FINANCING USES (41110 through 49999)</b>					
<b>41000</b>	<b>GENERAL GOVERNMENT</b>	X			
<b>41100</b>	<b>Legislative (41101 through 41199)</b>	X			
41110	Council/Town Board		X		1
41120	Legislative Committees and Special Bodies		X		1
41130	Ordinances and Proceedings		X		1
<b>41200</b>	<b>Judicial (41201 through 41299)</b>	X			
41210	Municipal Court		X		3
41220	Conciliation Court		X		3
41230	Justice		X		3
41240	Traffic and Ordinance Violation Bureaus		X		3
<b>41300</b>	<b>Executive (41301 through 41399)</b>	X			
41310	Mayor		X		1
41320	City/Town Manager		X		2
41330	Boards and Commissions		X		1
<b>41400</b>	<b>City/Town Clerk (41401 through 41499)</b>	X			
41410	Elections		X		2
41420	Recording and Reporting		X		2
41425	Clerk		X		2
<b>41500</b>	<b>Financial Administration (41501 through 41599)</b>	X			
41510	Treasurer		X		2
41520	Director of Finance		X		2
41530	Accounting		X		2
41540	Internal Auditing		X		2
41560	Budgeting and Planning		X		2
41570	Purchasing		X		2
<b>41600</b>	<b>Law (41601 through 41699)</b>	X			
41610	City/Town Attorney		X		3
41800	Personnel Administration (44801 through 41899)		X		3
<b>41900</b>	<b>Other General Government (41901 through 41999)</b>	X			
41910	Planning and Zoning		X		3
41920	Data Processing		X		3
41930	Research and Investigation		X		3
41940	General Government Buildings and Plant		X		3
41950	Assessing			X	3
41960	Elections (other than clerk)			X	3
41970	Insurance (LMCIT, MATIT, worker's comp. etc)			X	3

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
<b>42000</b>	<b>PUBLIC SAFETY</b>	X			
<b>42100</b>	<b>Police (42101 through 42199)</b>	X			
42110	Police Administration		X		5
42120	Crime Control and Investigation		X		5
42121	Criminal Investigation		X		5
42122	Vice Control		X		5
42123	Patrol		X		5
42124	Records and Identification		X		5
42125	Youth Investigation and Control		X		5
42126	Custody of Prisoners		X		5
42127	Custody of Property		X		5
42128	Crime Laboratory		X		5
42130	Traffic Control		X		5
42131	Motor Vehicle Inspection and Regulation		X		5
42140	Police Training		X		5
42150	Police Support Services		X		5
42151	Communication Services		X		5
42152	Automotive Services		X		5
42153	Ambulance Services		X		9
42154	Medical Services		X		9
42160	Special Detail Services		X		5
42170	Police Stations and Buildings		X		5
<b>42200</b>	<b>Fire (42201 through 42299)</b>	X			
42210	Fire Administration		X		11
42220	Fire Fighting		X		11
42230	Fire Prevention		X		11
42240	Fire Training		X		11
42250	Fire Communication		X		11
42260	Fire Repair Services		X		11
42270	Medical Services		X		11
42280	Fire Stations and Buildings		X		11
<b>42300</b>	<b>Corrections (42301 through 42399)</b>	X			
42301	Corrections Expenditures		X		7
<b>42400</b>	<b>Building Inspections (42401 through 42499)</b>	X			
42401	Building Inspections Administration		X		13
42402	Plumbing Inspections		X		13
42403	Electrical Inspections		X		13
42404	Gas Inspections		X		13
42405	Air Conditioning Inspections		X		13
42406	Boiler Inspections		X		13
42407	Elevator Inspections		X		13
<b>42500</b>	<b>Civil Defense (42501 through 42599)</b>	X			
42501	Civil Defense Expenditures		X		13
<b>42600</b>	<b>Traffic Engineering (42601 through 42699)</b>	X			
42601	Traffic Engineering Expenditures				13
<b>42700</b>	<b>Animal Control (42701 through 42799)</b>	X			
42701	Animal Control Expenditures				13
<b>42800</b>	<b>Other Protection (42801 through 42899)</b>	X			
42810	Militia and Armories		X		13
42820	Examination of Licensed Occupations		X		13
42830	Public Scales		X		13
42840	Weights and Measures		X		13
42850	Flood Control		X		13
<b>43000</b>	<b>PUBLIC WORKS</b>	X			
<b>43100</b>	<b>Highways, Streets and Roadways (43101 through 43199)</b>	X			
43121	Paved Streets		X		16
43122	Unpaved Streets		X		16
43123	Alleys		X		16
43124	Sidewalks and Crosswalks		X		16
43125	Ice and Snow Removal		X		17
43126	Road and Bridge Equipment		X		16
43130	Bridges, Viaducts and Grade Separations		X		16
43150	Storm Drainage		X		16
43160	Street Lighting		X		19
43170	Street Cleaning		X		16
<b>43200</b>	<b>Sanitation (43201 through 43299)</b>	X			
43210	Sanitation Administration		X		22
43230	Waste (Refuse) Collection		X		22
43240	Waste (Refuse) Disposal		X		22
43250	Sewage Collection and Disposal		X		22
43251	Sanitary Sewer Construction		X		22

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
43252	Sanitary Sewer Maintenance		X		22
43253	Sanitary Sewer Cleaning		X		22
43254	New Sewer Services		X		22
43255	Sewer Lift Stations		X		22
43256	Sewage Treatment Plants		X		22
43260	Weed Control		X		22
43270	Pest Control		X		23
<b>44000</b>	<b>HEALTH AND HUMAN SERVICES</b>				
<b>44100</b>	<b>Health (44101 through 44199)</b>	X			
44110	Public Health Administration	X			
44120	Vital Statistics		X		25
44130	Regulation and Inspection		X		25
44131	Food and Restaurants		X		25
44133	Other Sanitary Inspection		X		25
44140	Communicable Disease Control		X		25
44141	Tuberculosis		X		25
44142	Venereal Disease		X		25
44143	Rabies		X		25
44144	Other Communicable Diseases		X		25
44150	Maternal and Child Health Services		X		25
44160	Adult Health Services		X		25
44170	Health Centers and General Clinics		X		25
44180	Laboratory		X		25
<b>44400</b>	<b>Human Services (44401 through 44499)</b>				
44401	Human Service Expenditures	X			
<b>45000</b>	<b>CULTURE - RECREATION (45001 through 42199)</b>				
45010	Culture-Recreation Administration	X			
<b>45100</b>	<b>Recreation (45101 through 45199)</b>	X			
45120	Participant Recreation	X			35
45121	Supervision		X		35
45122	Recreation Centers		X		35
45123	Playgrounds		X		35
45124	Swimming Pools		X		35
45125	Golf Courses		X		35
45126	Tennis Centers		X		35
45127	Other Recreation Facilities		X		35
45170	Spectator Recreation		X		35
45171	Botanical Gardens		X		35
45172	Museums		X		35
45173	Art Galleries		X		35
45174	Zoos		X		35
45175	Other Spectator Recreation		X		35
45180	Special Recreation Facilities		X		35
45181	Auditoriums		X		35
45182	Stadiums		X		35
45183	Camping Areas		X		35
45184	Boat Harbors		X		35
45185	Refectories		X		35
45186	Senior Citizens Recreation		X		35
<b>45200</b>	<b>Parks (45201 through 45299)</b>				
45201	Supervision	X			
45202	Park Areas		X		35
45203	Parkways and Boulevards		X		35
45204	Forestry and Nursery		X		35
45205	Park Policing		X		35
45206	Park Lighting		X		35
<b>45500</b>	<b>Libraries (45501 through 45599)</b>				
45501	Library Administration	X			
45502	Circulation		X		33
45503	Catalog		X		33
45504	Reference		X		33
45505	Order		X		33
45506	Periodicals		X		33
45507	Extension		X		33
45508	Special Collections		X		33
45509	Branch Libraries		X		33
<b>46100</b>	<b>Conservation of Natural Resources (46101 through 46199)</b>				
46101	Water Resources	X			
46102	Shade Tree Disease Control		X		41
<b>46300</b>	<b>Urban Redevelopment and Housing (46301 through 46399)</b>				
		X			41

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
46310	Urban Redevelopment and Housing Administration		X		37
46320	Urban Redevelopment		X		37
46321	Redevelopment Administration		X		37
46323	Rehabilitation Projects		X		37
46324	Clearance Projects		X		37
46325	Relocation		X		37
46330	Public Housing Projects		X		37
46340	Other Urban Redevelopment and Housing		X		37
<b>46500</b>	<b>Economic Development and Assistance (46501 through 46699)</b>	X			
46510	Economic Development and Assistance		X		39
46520	Economic Development		X		39
<b>46600</b>	<b>Economic Opportunity (46601 through 46699)</b>	X			
46610	Job Corps		X		39
46611	Men's Urban Training Centers		X		39
46612	Women's Urban Training Centers		X		39
46613	Rural Conservation Centers		X		39
46614	Youth Camps		X		39
46620	Youth Work-Training Programs		X		39
46621	In-School Projects		X		39
46622	Out-of-School Projects		X		39
46630	Community Action Programs		X		39
46631	Pre-School Readiness Program		X		39
46632	Study Centers		X		39
46633	Day Care Centers		X		39
46634	Remedial Instruction for Elementary School Students		X		39
46635	Family Health Education		X		39
46640	Adult Basic Education		X		39
46650	Assistance to Migrant Agricultural Workers and Families		X		39
46660	Work Experience Programs for Needy Persons		X		39
<b>47000</b>	<b>DEBT SERVICE ***use object code 600-699***</b>	X			
<b>47100</b>	<b>Principal Payments (47101 through 47199)</b>	X			
47110	Bond Principal		X		56
47120	Other Debt Principal		X		57
47130	Principal - Short-Term Debt		X		57
<b>47200</b>	<b>Interest Payments (47201 through 47299)</b>	X			
47210	Interest - Bonds		X		58
47220	Interest - Other Debt		X		58
47230	Interest - Short-Term Debt		X		58
<b>47500</b>	<b>Fiscal Agent's Fees (47501 through 47599)</b>	X			
47501	Fiscal Agent's Fees		X		58
<b>47600</b>	<b>Issuance Costs (47601 through 47699)</b>	X			
47601	Issuance Costs		X		58
<b>49000</b>	<b>MISCELLANEOUS EXPENDITURES (49001 through 49099)</b>	X			
49010	Cemetery		X		47
49020	Community Education		X		35
49030	Airports			X	43
49040	Transit			X	45
<b>49100</b>	<b>Judgments and Losses (49101 through 49199)</b>	X			
49101	Judgments and Losses		X		51
<b>49200</b>	<b>Unallocated Expenditures (49201 through 49299) *</b>	X			
49210	Unallocated - Retirement and Pension Contributions		X		49
49220	Unallocated - Worker's Compensation		X		51
49230	Unallocated - Unemployment Compensation		X		51
49240	Unallocated - Insurance (Does not include LMCIT, MATIT, etc.)		X		50
<b>49300</b>	<b>OTHER FINANCING USES (49301 through 49399)</b>	X			
49310	Payments to Refunded Bond Escrow Agent		X		61
49350	Purchase of Investments		X		60
49360	Transfer to Governmental Fund		X		64
49365	Transfer to Enterprise Fund			X	63
49370	Special Items		X		62
49380	Extraordinary Items		X		62

**\*All Insurance, Compensation, and Contributions should be allocated to the to the employee's department**

# PROPRIETARY ACCOUNT NUMBERS

## FUND NUMBERS 600's

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
<b>37000</b>	<b>PROPRIETARY FUND OPERATING REVENUES (37101 through 38499)</b>	X			
<b>37100</b>	<b>Water Sales (37101 through 37199)</b>	X			
37110	Rate Class I		X		1
37120	Rate Class II		X		1
37130	Rate Class III		X		1
37140	Rate Class IV		X		1
37150	Connection/Reconnection Fees		X		1
37160	Penalties and Forfeited Discounts		X		1
<b>37200</b>	<b>Sewer Charges (37201 through 37299)</b>	X			
37210	Rate Class I		X		1
37220	Rate Class II		X		1
37230	Rate Class III		X		1
37240	Rate Class IV		X		1
37250	Connection/Reconnection Fees		X		1
37260	Penalties and Forfeited Discounts		X		1
<b>37300</b>	<b>Refuse Charges (37301 through 37399)</b>	X			
37310	Customer Charges		X		1
<b>37400</b>	<b>Electricity Sales (37401 through 37499)</b>	X			
37410	Rate Class I		X		1
37420	Rate Class II		X		1
37430	Rate Class III		X		1
37440	Rate Class IV		X		1
37450	Connection/Reconnection Fees		X		1
37460	Penalties and Forfeited Discounts		X		1
<b>37500</b>	<b>Gas Sales (37501 through 37599)</b>	X			
37510	Rate Class I		X		1
37520	Rate Class II		X		1
37530	Rate Class III		X		1
37540	Rate Class IV		X		1
37550	Connection/Reconnection Fees		X		1
37560	Penalties and Forfeited Discounts		X		1
<b>37600</b>	<b>Heating Utility Sales (37601 through 37699)</b>	X			
37610	Rate Class I		X		1
37620	Rate Class II		X		1
37630	Rate Class III		X		1
37640	Rate Class IV		X		1
37650	Connection/Reconnection Fees		X		1
37660	Penalties and Forfeited Discounts		X		1
<b>37700</b>	<b>Hospital and Nursing Home Revenues (37701 through 37799)</b>	X			
37710	Daily Patient Services		X		1
37720	Other Nursing Services		X		1
37730	Other Professional Services		X		1
37740	General Outpatient Services		X		1
<b>37800</b>	<b>Liquor Stores - Off-Sale (37801 through 37899)</b>	X			
37810	Sales		X		1
37811	Liquor		X		1
37812	Beer		X		1
37813	Wine		X		1
37814	Soft Drinks		X		1
37815	Other Merchandise		X		1
37820	Vending Machine Revenues or Commissions		X		1
37830	Cash Discounts - Off-Sale		X		1
37840	Cash Over Off-Sale		X		1
<b>37900</b>	<b>Liquor Stores - On-Sale (37901 through 37999)</b>	X			
37910	Sales		X		1
37911	Liquor		X		1
37912	Beer		X		1
37913	Wine		X		1
37914	Soft Drinks		X		1
37915	Other Merchandise		X		1
37920	Vending Machine Revenues or Commissions		X		1
37930	Cash Discounts - On-Sale		X		1
37940	Cash Over On-Sale		X		1

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
<b>38000</b>	<b>Other Proprietary Fund Revenues (38001 through 38099)</b>	X			
38010	Transit System		X		1
38020	Airport		X		1
38030	Parking Lot		X		1
38040	Golf Course		X		1
38050	Cable TV		X		1
38051	Cable TV - Standard Service		X		1
38052	Cable TV - Premium Service (e.g. Home Box Office)		X		1
38053	Cable TV - Connection/Reconnection Fees		X		1
38060	Arena		X		1
38070	Swimming Pool		X		1
38080	Other Recreation		X		1
<b>38400</b>	<b>Internal Service Fund Revenues (38401 through 38449)</b>	X			
38401	Internal Service Fund Revenues				1
<b>PROPRIETARY FUND NON OPERATING REVENUES</b>		X			
<b>31000</b>	<b>TAXES (31001 through 31949)</b>	X			
<b>31001</b>	<b>General Property Taxes (31001 through 31299)</b>			X	4 & 7
31010	Current Ad Valorem Taxes		X		4 & 7
31020	Delinquent Ad Valorem Taxes		X		4 & 7
31030	Mobile Home Tax		X		4 & 7
31040	Fiscal Disparities		X		4 & 7
31050	Tax Increments		X		4 & 7
<b>31300</b>	<b>General Sales and Use Taxes (31301 through 31399)</b>	X			
31310	City Sales Taxes		X		4 & 7
<b>31400</b>	<b>Selective Sales and Use Taxes (31401 through 31699)</b>	X			
31410	Hotel-Motel Tax		X		4 & 7
<b>31700</b>	<b>Taxes Imposed and Apportioned by the Counties (31701 through 31799)</b>	X			
31701	Gravel Tax		X		4 & 7
<b>31800</b>	<b>Other Taxes (31801 through 31899)</b>	X			
31810	Franchise Taxes		X		4 & 7
31820	Gambling Tax		X		4 & 7
<b>31900</b>	<b>Penalties and Interest on Delinquent Taxes (31901 through 31949)</b>	X			
31910	Penalties and Interest on Ad valorem Taxes		X		4 & 7
31920	Forfeited Tax Sale Apportionments		X		4 & 7
<b>31950</b>	<b>Special Assessments (31951 through 31999)</b>	X			
31951	Principal		X		4
31952	Penalties and Interest on Special Assessments		X		4
<b>33000</b>	<b>INTERGOVERNMENTAL REVENUES (IGR)</b>	X			
<b>33100</b>	<b>Federal IGR (33101 through 33399)</b>	X			
33101	Federal Grants and Aids		X		4 & 8
33120	Federal Grants - CETA		X		4 & 8
33130	Federal Grants - Community Development Block Grants		X		4 & 8
33140	Federal Grants - Environmental Development Act		X		4 & 8
33150	Federal Grants - Emergency Preparedness/Emergency Management Aid		X		4 & 8
33160	Federal Payments in Lieu of Taxes		X		4 & 8
33170	Federal Transportation Aid		X		4 & 8
<b>33400</b>	<b>State IGR (33401 through 33599)</b>	X			
33401	Local Government Aid		X		4 & 9
33402	Homestead and Agricultural Credit Aid (HACA)		X		4 & 9
33403	Mobile Home Homestead Credit		X		4 & 9
33404	Attached Machinery Aid		X		4 & 9
33405	Taconite Production Tax		X		4 & 9
33406	Taconite Homestead Credit		X		4 & 9
33407	Taconite Mobile Home Homestead Credit		X		4 & 9
33408	Taconite Municipal Aid		X		4 & 9
33409	Wetlands Credit		X		4 & 9
33410	Wetlands Reimbursement		X		4 & 9
33411	Native Prairie Credit		X		4 & 9
33412	Native Prairie Reimbursement		X		4 & 9
33413	Reduced Assessment Credit		X		4 & 9
33414	Transmission Line Credit		X		4 & 9
33415	Pollution Control Agency Grants		X		4 & 9
33416	Police Training Reimbursement		X		4 & 9
33417	Shade Tree Disease Control Grants		X		4 & 9
33418	Municipal State Aid for Streets - Maintenance (Gas Tax, Road Allotment)		X		4 & 9
33419	Municipal State Aid for Streets - Construction		X		4 & 9

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on
					Financial Reporting
					Form
33420	Insurance Premium Tax - Fire		X		4 & 9
33421	Insurance Premium Tax -Police		X		4 & 9
33425	Residential Market Value Credit (No longer applicable)		X		4 & 9
33426	Agricultural Market Value Credit		X		4 & 9
33427	Manufactured Home Market Value Credit( No longer applicable)		X		4 & 9
33428	State - Payments in Lieu of Taxes		X		4 & 9
33429	State - P.E.R.A. Aid		X		4 & 9
33430	Disparity Reduction Aid		X		4 & 9
33460	Town Aid		X		4 & 9
33470	State Fire Aid			X	4 & 9
33480	State Police Aid			X	4 & 9
<b>33600</b>	<b>IGR from Other Local Governmental Units (33601 through 33699)</b>	X			
33610	County Grants and Aids for Highways		X		4 & 10
33620	Other County Grants and Aids		X		4 & 10
33630	Iron Range Resource and Rehabilitation Grants (IRRRB)		X		4 & 10
<b>36000</b>	<b>Miscellaneous Revenues (36201 through 36299)</b>	X			
36210	Interest Earning		X		4
36213	Net Increase (Decrease) in the Fair Value of Investments		X		4
36220	Royalties		X		4
36230	Contributions and Donations from Private Sources		X		4
<b>39000</b>	<b>OTHER FINANCING SOURCES (39101 through 39799)</b>	X			
39101	Sales of General Fixed Assets		X		4
39102	Compensation for Loss of General Fixed Assets		X		4
<b>39200</b>	<b>INTER FUND TRANSFERS IN (Specify Fund) (39201 through 39224)</b>	X			
39201	Transfer From General Fund		X		11
39202	Transfer From Enterprise Fund		X		11
39203	Transfer From Governmental Fund		X		11
39204	Interfund Debt Borrowed		X		14
<b>39300</b>	<b>PROCEEDS FOR GENERAL LONG TERM DEBT (39301 through 39399)</b>	X			
39310	General Obligation Bond Proceeds		X		16
39320	Premiums on Bonds Sold		X		16
39330	Inception of Capital Lease program		X		16
39340	Inception of Installment Purchase Contract		X		16
<b>PROPRIETARY FUND OPERATING EXPENSES (49400 through 49999)</b>					
<b>Water Expenses</b>					
49400	Water Utilities - Source of Supply		X		2
49410	Water Utilities - Power and Pumping		X		2
49420	Water Utilities - Purification		X		2
49430	Water Utilities - Distribution		X		2
49440	Water Utilities - Administration and General		X		2
<b>Sewer Expenses</b>					
49450	Sewer Utilities - Sanitary Sewer Maintenance		X		2
49460	Sewer Utilities - Sanitary Sewer Cleaning		X		2
49470	Sewer Utilities - Sewer Lift Stations		X		2
49480	Sewer Utilities - Sewage Treatment Plants		X		2
49490	Sewer Utilities - Administration and General		X		2
<b>Refuse Expenses</b>					
49500	Refuse Utilities - Refuse Collection		X		2
49510	Refuse Utilities - Refuse Disposal		X		2
49520	Refuse Utilities - Administration and General		X		2
<b>Electric Expenses</b>					
49550	Electric Utilities - Power Production		X		2
49560	Electric Utilities - Power Supply		X		2
49570	Electric Utilities - Transmission and Distribution		X		2
49580	Electric Utilities - Customer Account Expense		X		2
49590	Electric Utilities - Administration and General		X		2
<b>Gas Expenses</b>					
49600	Gas Utilities - Source of Supply		X		2
49610	Gas Utilities - Distribution		X		2
49620	Gas Utilities - Administration and General		X		2
<b>Heat Expenses</b>					
49650	Heat Utilities - Production		X		2
49660	Heat Utilities - Distribution		X		2
49670	Heat Utilities - Administration and General		X		2
<b>Hospital Expenses</b>					
49700	Hospital - Nursing Service Expense		X		2

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
49701	Hospital - Other Professional Service Expense		X		2
49702	Hospital - General Services Expense		X		2
49703	Hospital - Outpatient		X		2
49704	Hospital - Fiscal and administration Services Expense		X		2
<b>Nursing Homes Expenses</b>					
49725	Nursing Homes - Dietary		X		2
49726	Nursing Homes - Household and Property		X		2
49727	Nursing Homes - Professional Care of Patients		X		2
49728	Nursing Homes - Administration and General		X		2
<b>Liquor Store Expenses</b>					
49750	Liquor Store - Merchandise Purchases - Off-Sale		X		2
49751	Liquor Store - Manager - Off-Sale		X		2
49752	Liquor Store - Cashiers - Off-Sale		X		2
49753	Liquor Store - Janitor - Off-Sale		X		2
49754	Liquor Store - Buildings and Maintenance - Off-Sale		X		2
49755	Liquor Store - Cash Short - Off-Sale		X		2
49770	Liquor Store - Merchandise Purchases - On-Sale		X		2
49771	Liquor Store - Manager - On-Sale		X		2
49772	Liquor Store - Bartenders and Waitresses - On-Sale		X		2
49773	Liquor Store - Janitor - On-Sale		X		2
49774	Liquor Store - Buildings and Maintenance - On-Sale		X		2
49775	Liquor Store - Cash Short - On-Sale		X		2
<b>Transit Expenses</b>					
49800	Transit - Equipment, Maintenance and Garage		X		2
49801	Transit - Transportation		X		2
49802	Transit - Traffic and Advertising		X		2
49803	Transit - Insurance and Safety		X		2
49804	Transit - Administration and General		X		2
<b>Airports Expenses</b>					
49810	Airports - Fields, Runways and Ramps		X		2
49811	Airports - Terminal Buildings and Public Areas		X		2
49812	Airports - Equipment Buildings		X		2
49813	Airports - Control Tower		X		2
49814	Airports - Hangars and Other Buildings		X		2
49815	Airports - Administration and General		X		2
<b>Parking Ramps Expenses</b>					
49820	Parking Ramps - Personnel Services		X		2
49821	Parking Ramps - Repairs and Maintenance		X		2
49822	Parking Ramps - Administration and General		X		2
<b>Golf Course Expenses</b>					
49830	Golf Course - Buildings		X		2
49831	Golf Course - Maintenance of Course and Grounds		X		2
49832	Golf Course - Concessions Expense		X		2
49833	Golf Course - Administration and General		X		2
<b>Cable Television Expenses</b>					
49840	Cable Television - Reception and Signal Expense		X		2
49841	Cable Television - Transmission of Signal		X		2
49842	Cable Television - Premium Service Expense		X		2
49843	Cable Television - Customer Account Expense		X		2
49844	Cable Television - Administration and General		X		2
<b>Arena Expenses</b>					
49850	Arena - Personnel Services		X		2
49851	Arena - Repairs and Maintenance		X		2
49852	Arena - Concessions Expense		X		2
49853	Arena - Administration and General		X		2
<b>Swimming Pools Expenses</b>					
49860	Swimming Pools - Personnel Services		X		2
49861	Swimming Pools - Repairs and Maintenance		X		2
49862	Swimming Pools - Concessions Expense		X		2
49863	Swimming Pools - Administration and General		X		2
<b>Depreciation Expenses</b>					
49970	Proprietary Funds - Depreciation		X		2 & 22
<b>PROPRIETARY FUND NON OPERATING EXPENSES</b>					
49980	Proprietary Funds - Interest Expense		X		5 & 17
<b>47100</b>	<b>Principal Payments (47101 through 47199)</b>	X			
47110	Bond Principal		X		18

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
47120	Other Debt Principal		X		19
47130	Principal - Short-Term Debt		X		N/A
<b>47500</b>	<b>Fiscal Agent's Fees (47501 through 47599)</b>	X			
47501	Fiscal Agent's Fees		X		5 & 17
<b>47600</b>	<b>Issuance Costs (47601 through 47699)</b>	X			
47601	Issuance Costs		X		5
<b>49300</b>	<b>OTHER FINANCING USES (49301 through 49399)</b>	X			
49360	Transfer to Governmental Fund		X		12
49365	Transfer to Enterprise Fund			X	12

# OBJECT CODES

Numbers	Name/Descriptions	Restricted	Predefined	Recommended
<b>Personal Services</b>				
<b>100</b>	<b>WAGES AND SALARIES (101 through 109)</b>		X	
101	Wages and Salaries: Full-time Employees-Regular			X
102	Wages and Salaries: Full-time Employees-Overtime			X
103	Wages and Salaries: Part-time Employees			X
104	Wages and Salaries: Temporary Employees-Regular			X
105	Wages and Salaries: Temporary Employees-Overtime			X
<b>110</b>	<b>Other Pay (111 through 119)</b>		X	
111	Other Pay: Severance			X
<b>120</b>	<b>Employer Contributions for Retirement (121 through 129)</b>		X	
121	Employer Contributions for Retirement: PERA Contributions			X
122	Employer Contributions for Retirement: FICA Contributions			X
123	Employer Contributions for Retirement: Police Pension Contributions			X
124	Employer Contributions for Retirement: Fire Pension Contributions			X
<b>130</b>	<b>Employer Paid Insurance (131 through 139)</b>		X	
131	Employer Paid Insurance: Health			X
132	Employer Paid Insurance: Dental			X
133	Employer Paid Insurance: Life			X
134	Employer Paid Insurance: Disability			X
135	Employer Paid Insurance: Medicare		X	
<b>140</b>	<b>Unemployment Compensation (141 through 149)</b>		X	
141	Unemployment Compensation: Insurance Premiums			X
142	Unemployment Compensation: Benefit Payments			X
<b>150</b>	<b>Worker's Compensation (151 through 159)</b>		X	
151	Worker's Compensation: Insurance Premiums			X
152	Worker's Compensation: Benefit Payments			X
160	Liability Insurance for Employees			X
161	Liability Insurance for Employees: Insurance Premiums			X
170	Employee Paid: Income Tax		X	
171	Employee Paid: Federal Income Tax		X	
172	Employee Paid: State Income Tax		X	
<b>Supplies</b>				
<b>200</b>	<b>OFFICE SUPPLIES (201 through 209)</b>		X	
201	Office Supplies: Accessories (staplers, pencil sharpeners, etc.)			X
202	Office Supplies: Duplicating and Copying Supplies			X
203	Office Supplies: Printed Forms and Paper			X
204	Office Supplies: Envelopes and Letterheads			X
205	Office Supplies: Drafting Supplies			X
206	Office Supplies: Microfilm Supplies			X
207	Office Supplies: Training and Instructional Supplies			X
<b>210</b>	<b>Operating Supplies (211 through 219)</b>		X	
211	Operating Supplies: Cleaning Supplies			X
212	Operating Supplies: Motor Fuels			X
213	Operating Supplies: Lubricants and Additives			X
214	Operating Supplies: Liquor Store Glassware and Bar Supplies			X
215	Operating Supplies: Shop Materials			X
216	Operating Supplies: Chemicals and Chemical Products			X
<b>220</b>	<b>Repair and Maintenance Supplies (221 through 229)</b>		X	
221	Repair and Maintenance Supplies: Equipment Parts			X
222	Repair and Maintenance Supplies: Tires			X
223	Repair and Maintenance Supplies: Building Repair Supplies			X
224	Repair and Maintenance Supplies: Street Maintenance Materials			X
225	Repair and Maintenance Supplies: Landscaping Materials			X
226	Repair and Maintenance Supplies: Sign Repair Materials			X

Numbers	Name/Descriptions	Restricted	Predefined	Recommended
227	Repair and Maintenance Supplies: Utility System Maintenance Supplies			X
240	Small Tools and Minor Equipment			X
<b>250</b>	<b>Merchandise for Resale (251 through 259)</b>		X	
251	Merchandise for Resale: Liquor			X
252	Merchandise for Resale: Beer			X
253	Merchandise for Resale: Wine			X
254	Merchandise for Resale: Soft Drinks and Mix			X
255	Merchandise for Resale: Drink Ingredients (juices, etc.)			X
256	Merchandise for Resale: Tobacco Products			X
257	Merchandise for Resale: Ice			X
258	Merchandise for Resale: Maps			X
	<b>Services and Charges</b>			
<b>300</b>	<b>PROFESSIONAL SERVICES (301 through 319)</b>		X	
301	Professional Services: Auditing and Accounting Services			X
302	Professional Services: Architect Fees			X
303	Professional Services: Engineering Fees			X
304	Professional Services: Legal Fees			X
305	Professional Services: Medical and Dental Fees			X
306	Professional Services: Personnel Testing and Recruitment			X
307	Professional Services: Management Fees			X
308	Professional Services: Instructors' Fees			X
309	Professional Services: EDP, Software and Design			X
<b>320</b>	<b>Communication (321 through 329)</b>		X	
321	Communications: Telephone			X
322	Communications: Postage			X
323	Communications: Radio Units			X
324	Communications: Messenger Service			X
<b>330</b>	<b>Transportation (331 through 339)</b>		X	
331	Transportation: Travel Expense			X
332	Transportation: Motor Pool Charges			X
333	Transportation: Freight and Express			X
<b>340</b>	<b>Advertising (340 through 349)</b>		X	
341	Advertising: Employment			X
342	Advertising: Enterprises			X
<b>350</b>	<b>Printing and Binding (351 through 359)</b>		X	
351	Printing and Binding: Legal Notices Publishing			X
352	Printing and Binding: General Notices and Pubic Information			X
353	Printing and Binding: Ordinance Publication			X
<b>360</b>	<b>Insurance (361 through 369)</b>		X	
361	Insurance: General Liability			X
362	Insurance: Property			X
363	Insurance: Automotive			X
364	Insurance: Dram Shop			X
<b>380</b>	<b>Utility Services (381 through 389)</b>		X	
381	Utility Services: Electric Utilities			X
382	Utility Services: Water			X
383	Utility Services: Gas Utilities			X
384	Utility Services: Refuse Disposal			X
385	Utility Services: Sewer			X
<b>400</b>	<b>REPAIRS AND MAINTENANCE - Contractual (401 through 409)</b>		X	
401	Repairs and Maintenance - Contractual: Buildings			X
402	Repairs and Maintenance - Contractual: Structures			X
403	Repairs and Maintenance - Contractual: Improvements Other Than Buildings			X
404	Repairs and Maintenance - Contractual: Machinery and Equipment			X
<b>410</b>	<b>Rentals (411 through 419)</b>		X	
411	Rentals: Land			X
412	Rentals: Buildings			X

Numbers	Name/Descriptions	Restricted	Predefined	Recommended
413	Rentals: Office Equipment			X
414	Rentals: Data Processing Equipment			X
415	Rentals: Other Equipment			X
416	Rentals: Machinery and Equipment			X
417	Rentals: Uniforms			X
420	Depreciation			X
<b>430</b>	<b>Miscellaneous (431 through 499)</b>		X	
431	Miscellaneous: Cash Short			X
432	Miscellaneous: Uncollectible Checks			X
433	Miscellaneous: Dues and Subscriptions			X
434	Miscellaneous: Awards and Indemnities			X
435	Miscellaneous: Books and Pamphlets			X
436	Miscellaneous: Towing Charges			X
490	Miscellaneous: Donations to Civic Organizations (Bands, etc.)			X
<b>500</b>	<b>CAPITAL OUTLAY (510 through 599)</b>		X	
510	Capital Outlay: Land		X	
520	Capital Outlay: Buildings and Structures		X	
530	Capital Outlay: Improvements Other Than Buildings		X	
540	Capital Outlay: Heavy Machinery		X	
550	Capital Outlay: Motor Vehicles		X	
560	Capital Outlay: Furniture and Fixtures		X	
570	Capital Outlay: Office Equipment and Furnishings		X	
580	Capital Outlay: Other Equipment		X	
590	Capital Outlay: Books		X	
599	Capital Outlay: Leasehold Improvements		X	
<b>600</b>	<b>DEBT SERVICE (601 through 699)</b>	X		
601	Debt Service: Bond Principal		X	
602	Debt Service: Other Long-Term Obligation Principal		X	
603	Debt Service: Short-Term Debt Principal		X	
611	Debt Service: Bond Interest		X	
612	Debt Service: Other Long-Term Obligation Interest		X	
613	Debt Service: Short-Term Debt Interest		X	
620	Debt Service: Fiscal Agents' Fees		X	
<b>700</b>	<b>OTHER FINANCING USES (701 through 728)</b>	X		
720	Interfund Transfers		X	
721	Payment to Escrow Agent(Refunding Bonds)			X
<b>729</b>	<b>SUPPLEMENTAL OBJECT CODES (730 through 899)</b>	X		
730	Interfund Loans		X	
800	Investments Purchased		X	
810	Refunds and Reimbursements		X	