

MINUTES OF THE SPECIAL MEETING OF THE  
BOARD OF CITY COMMISSIONERS  
HELD JULY 21, 2022

Pursuant to due call and notice thereof, a special meeting of the Board of City Commissioners for the City of Devils Lake, North Dakota was held at the City Offices on Thursday, July 21, 2022 at 12:00pm with the following members present: President Moe, Commissioners Rob Hach, Dale Robbins, Jason Pierce and Shane Hamre. None were absent. Others present were the Deputy Auditor, City Administrator, City Engineer, Police Chief, and Fire Chief.

President Moe communicated that the purpose of the meeting was to discuss the 2023 Preliminary City Budget.

The City Administrator reviewed revenues and expenditures for the Special Revenue Funds, Debt Service Funds, Trust and Agency Funds, and the Salary Plan for 2023.

**Salary Plan** – The recommendation for the salary for 2023 is to do a 5% cost of living raise for all departments.

The City Administrator communicated that the Fire Department is looking to open up two more Grade 10 position so that the employees have something to strive for.

**Special Revenue Funds – 2000 Accounts**

**2023 – City Share of Special Assessments** – This fund was the City's share on different projects. 2021 was the last year of payments, so it will stay on the budget until zeroed out.

**2006 – Emergency** – Balance cannot exceed 5 mills.

**2008 – Cemetery Fund** – Expenditures include some new equipment.

**2010 – Temporary Employee Fund** – Same as this year.

**2012 – Equipment Reserve** – This is for replacement of equipment.

**2021 – Special Assessment on City Property** – This account can be closed.

**2030 – Penalty and Interest on Special Assessments** – These funds can be used for the City's share of a project.

**2033 – Infrastructure** – These funds are used to pay for City projects.

**2034 – Economic Development** – Seven percent is allocated to this fund. The amount is given to Forward Devils Lake and the remainder will go to the Growth Fund. The Devils Lake Chamber puts on multiple events and they add a lot of quality of life to our community. It is recommended that the City of Devils Lake allocates \$25,000 to the Chamber of Commerce.

**2042 – Asset Forfeiture Buy Fund** – Funds would come from seized assets.

**2045 – Municipal Infrastructure** – Prairie Dog Fund money goes to this account. Expecting about 1 million more in 2023.

#### **Debt Service Funds – 5000 Accounts**

**5001 – Special Assessment Deficiency** – This fund is to help balance debt service payments; however, there are no deficiencies in the bond funds.

**5005 – Non-Bonded Debt Service** – This fund is used to cover small projects which are not bonded. The assessments from the projects funded go back into this account.

**5101 – Sewer Separation #1** – This fund can be used for sewer projects.

**5476 – SRF Bonds 2010** – This fund is for the local share of the embankment raise. Four percent of the sales tax dollars is used to repay the bond.

**5480 – Refunding Bonds of 2014** – This bond was refinanced in 2021.

**5481 – Sales Tax Bond of 2015** – Funds were used for the Cenex Project and the watermain project for various areas. The fund includes the tax increment district for the Cenex area. This bond could be retired after the 2027 payment.

**5482 – Refunding Bonds of 2015** – This bond was refinanced.

**5483 – Definitive Improvement Warrant 2017** – This infrastructure loan was used for the apartment building at Mauve. The TIF may be retired early around 2030.

**5484 – Sales Tax Revenue Bond 2017** – This infrastructure loan was being used for the west via duct and will be repaid with sales tax.

**5485 – Refunding Bonds of 2017** – The infrastructure loan was used for various street projects.

**5486 – Sales Tax Revenue Bond 2019** – This infrastructure loan was used for the City’s share of the downtown project. This bond could be retired after the 2030 payment.

**5488 – Refunding Improvement Warrant of 2019** – This infrastructure loan was used for the assessed share of the downtown project.

**5489 – Refunding Improvement Bond 2020** – This bond refinanced the 2011 and 2013 bonds. This bond could possibly be retired after the 2026 payment.

**5492 – Refunding Improvement Bond 2021** – This refinanced the 2014 bond.

#### **Trust and Agency Funds – 8000 Accounts**

**8006 – Parking Authority** – The City assesses for maintenance of the downtown parking lots. Maximum assessment is \$40,000/year.

**8008 – City Beautification** – This fund is used for Christmas decorations, flowers, and banners.

**8009 – Devils Lake Historical Preservation** – Small amounts of funds are available.

**8010 – Job Development Authority** – The amount for Forward Devils Lake is for operating expenses.

**8011 – Self Insurance Fund** – The projection is for health insurance to increase by 7%. We should be getting the new rates in the middle of August.

**8013 – Lake Region Growth Fund** – Not much has changed from previous years. The intent is to keep growing this fund.

**8015 – Airport Hangar** – The City receives \$1,000/month from the current tenant for rent of the hangar.

The next budget meeting is scheduled for Monday July 25, 2022 at 12:00 PM.

There is no further business to come before the Commission. President Moe adjourned the meeting.

**SPENCER HALVORSON**  
**CITY ADMINISTRATOR/AUDITOR**

**JIM MOE**  
**PRESIDENT**