

ANNUAL BUDGET ----- CITY OF DEVILS LAKE ----- FOR YEAR OF 2018 ----- PAGE B - 1

ACCT. #	DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018
2001					
HIGHWAY DISTRIBUTION					
33530	HIGHWAY DISTRIBUTION	392,896	345,128	360,000	360,000
34320	STREET OPENINGS (Outside Customers)	5,364	2,506	3,000	3,000
34900	MISCELLANEOUS	0	1287	0	0
36400	SALE OF ASSETS	0	393	0	0
700	TRANSFERS IN/OUT				
34320	STREET OPENINGS (Water Dept)	50,347	26,221	50,000	50,000
39120	EQUIPMENT RESERVE	0	24,000	15,000	225,000
39990	TRANSFERS IN	0	25,000	10,000	0
TOTAL REVENUE		448,607	424,535	438,000	638,000
43090	PRELIMINARY PROJ. INVESTIGATIONS	55	58	2,000	2,000
43810	SNOW REMOVAL	14,078	65,567	70,000	40,000
43820	SALT & SAND	8,231	7,619	10,000	20,000
43830	GRAVEL	8,987	3,265	5,000	9,000
43920	SIGNING & PAINTING	20,766	14,775	15,000	20,000
43930	STREET REPAIR	146,277	154,727	100,000	100,000
43940	STREET OPENING REPAIR	59,685	67,693	50,000	50,000
44260	EQUIPMENT MAINTENANCE	66,766	108,662	87,000	87,000
56290	LEASE PAYMENT (ROAD GRADER)	0	0	0	0
56500	NEW EQUIPMENT	24,647	24,000	27,000	237,000
58420	PERIMETER ROAD MAINT.	2,000	0	8,000	8,000
58430	HIGHWAY 2 CLEANUP	2,887	3,456	4,000	4,000
700	TRANSFERS IN/OUT				
56310	EQUIPMENT RESERVE	75,000	50,000	50,000	50,000
58900	TRANSFER OUT (WALMART PROJECT)	0	0	0	0
TOTAL EXPENSES		429,379	499,822	428,000	627,000
REVENUE OVER (UNDER) EXPENSE		19,228	-75,287	10,000	11,000
BEGINNING BALANCE JANUARY		185,035	204,263	128,976	138,976
REVENUES		448,607	424,535	438,000	638,000
EXPENDITURES		429,379	499,822	428,000	627,000
BALANCE END OF DECEMBER		204,263	128,976	138,976	149,976

Street Sweep
Mower & Flat

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ACCT. #	DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018
	2003				
	CITY SHARE OF SPECIAL ASSESSMENTS				
31100	GENERAL PROPERTY TAX	64,837	64,818	20,000	25,000
700	TRANSFERS IN/OUT				
38300	SPECIAL ASSESSMENTS	0	0	0	0
	TOTAL REVENUE	64,837	64,818	20,000	25,000
	700 TRANSFERS IN/OUT				
58410	SPECIAL ASSESSMENTS (TO 5478)	0	0	0	0
58410	SPECIAL ASSESSMENTS (TO 5477)	0	0	0	0
58410	SPECIAL ASSESSMENTS (TO 5477)	1,634	1,640	1,656	1,581
58410	SPECIAL ASSESSMENTS (TO 5478)	43,279	43,279	0	0
58410	SPECIAL ASSESSMENTS (TO 5478)	40,219	40,176	24,081	23,719
	TOTAL EXPENSES	85,132	85,095	25,737	25,300
	REVENUE OVER (UNDER) EXPENSE	-20,295	-20,277	-5,737	-300
	BEGINNING BALANCE	54,015	33,720	13,443	7,706
	REVENUE	64,837	64,818	20,000	25,000
	EXPENDITURES	85,132	85,095	25,737	25,300
	YEAR END BALANCE	33,720	13,443	7,706	7,406

PAYMENT

PAYMENT

ELKHORN TO 5478 (82.70%)

2018	7,556
2019	7,206

ELKHORN TO 5477 (17.3%)

2018	9,137
2019	8,713
City Share of Elkhorn	
17,850	

2018	1,581
2019	1,507

WATER MAIN 16-05 TO 5478

2018	10,654
2019	10,654
2020	10,654
2021	10,654

\$103,091.56 STREET #31-05 TO 5478

\$53,508.61

2018	5,509
2019	5,509
2020	5,509
2021	5,509

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ACCT. #	DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018
	2006 EMERGENCY				
		<small>(BALANCE CANNOT EXCEED 5 MILS)</small>			
31100	GENERAL PROPERTY TAX	0	0	0	40,000
	TOTAL REVENUE	0	0	0	40,000
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT	0	25,000	10,000	0
	TOTAL EXPENSES	0	25,000	10,000	0
	REVENUE OVER (UNDER) EXPENSE	0	-25,000	-10,000	40,000
	BEGINNING BALANCE	59,142	59,142	34,142	24,142
	REVENUE	0	0	0	40,000
	EXPENDITURES	0	25,000	10,000	0
	YEAR END BALANCE	59,142	34,142	24,142	64,142

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ACCT. #	DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018
2008 CEMETERY					
31100	GENERAL PROPERTY TAX	71,511	75,315	66,864	70,296
34900	MISCELLANEOUS	77	225	1,000	1,000
34920	NON-RESIDENT MAINT. FEE	6,825	3,500	6,000	6,000
34940	SALE OF LOTS	9,378	9,000	10,000	10,000
34970	OPENING & CLOSING	20,125	15,025	15,000	15,000
36070	DONATIONS	320	1,610	0	0
700	TRANSFER IN/OUT				
39980	INTERDEPARTMENT (FROM 1000)	5,000	5,000	5,000	5,000
	TOTAL REVENUE	113,236	109,675	103,864	107,296
41100	PERMANENT SALARIES	36,385	38,736	44,736	46,770
41300	OVERTIME SALARIES	2,000	3,176	4,500	4,500
41400	COMPENSATED ABSENCES	0	0	0	0
42100	HEALTH INS.	11,752	12,400	14,872	13,557
42200	SOCIAL SECURITY 6.2%	2,910	3,125	3,053	3,179
42300	RETIREMENT 9.07%	3,656	3,861	4,058	4,242
42350	MEDICARE 1.45%	681	731	714	743
42400	WORKMENS COMP.	796	1,338	500	500
42500	UNEMPLOYMENT COMPENSATION	0	0	200	200
43210	FIRE & TORNADO	114	117	200	200
43320	COMPUTER & COPIER	0	201	750	750
43510	ELECTRICITY	1,732	1,594	1,700	1,700
43560	TELEPHONE	272	276	250	250
43570	HEAT	653	549	1,000	1,000
43600	PUBLISHING & PRINTING	469	554	100	100
44100	SUPPLIES & POSTAGE	30	40	50	50
44170	DRUG & ALCOHOL TESTING	60	60	50	50
44210	JANITORIAL SUPPLIES	0	0	150	150
44220	UNIFORMS	621	414	600	600
44240	GAS, OIL & GREASE	2,399	2,025	6,000	6,000
44260	EQUIPMENT MAINTENANCE	3,280	4,232	3,000	3,000
44280	TOOLS & EQUIP EXPENSE	480	279	1,000	1,000
44300	BUILDING MAINTENANCE	261	5,349	1,000	3,000
44400	DIGGING GRAVES	0	310	0	0
44460	WATER LINE MAINTENANCE	133	151	500	500
44470	GROUNDS MAINTENANCE	1,368	1,755	1,000	1,000
44900	MISCELLANEOUS	5,870	1,154	2,000	2,000
56330	CAPITAL IMPROVEMENTS	0	17,381	0	0
56500	NEW EQUIPMENT	0	0	11,000	0
700	TRANSFER IN/OUT				
58900	CEMETERY TEMPORARY (TO 2010)	19,100	18,995	23,000	23,000
	TOTAL EXPENSES	95,022	118,803	125,983	118,041
	REVENUE OVER (UNDER) EXPENSE	18,214	-9,128	-22,119	-10,745
	BEGINNING BALANCE	153,935	172,149	163,021	140,902
	REVENUE	113,236	109,675	103,864	107,296
	EXPENDITURES	95,022	118,803	125,983	118,041
	YEAR END BALANCE	172,149	163,021	140,902	130,157

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ACCT. #	DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018
	2010				
	TEMPORARY EMPLOYEES FUND				
		(CREATED IN 2002, POOL OF TEMP. SALARIES)			
		(TRANSFER FUNDS FROM 2008, 2031, 6001,6002, 8008 & 1000.310)			
36900	MISCELLANEOUS	0	0	0	0
700	TRANSFER IN/OUT				
39990	TRANSFERS IN (FROM 1000-310,6001,6002,2008,2031,8008)	71,488	62,836	76,085	76,085
	TOTAL REVENUE	71,488	62,836	76,085	76,085
41200	TEMPORARY SALARIES	64,338	54,883	67,645	67,645
41300	OVERTIME SALARIES	153	209	1,000	1,000
42200	FICA MATCH	4,093	3,499	4,256	4,256
42350	MEDICARE MATCH	958	819	995	995
42400	WORKERS COMPENSATION	1,946	3,271	2,189	2,189
43600	PUBLISHING/PRINTING/ADVERTISING	0	155	0	0
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT	0	0	0	0
	TOTAL EXPENSES	71,488	62,836	76,085	76,085
	REVENUE OVER (UNDER) EXPENSE	0	0	0	0
	BEGINNING BALANCE	0	0	0	0
	REVENUE	71,488	62,836	76,085	76,085
	EXPENDITURES	71,488	62,836	76,085	76,085
	YEAR END BALANCE	0	0	0	0

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ACCT. #	DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018
2012 EQUIPMENT RESERVE					
36100	INTEREST EARNINGS	4,038	4,446	5,000	5,000
36070	VOLUNTEER FD CONTRIBUTION	0	0	0	0
700	TRANSFER IN/OUT				
39120	EQUIPMENT RESERVE	214,885	234,722	384,722	244,722
TOTAL REVENUE		218,923	239,168	389,722	249,722
700	TRANSFER IN/OUT				
56500	NEW EQUIPMENT (FIRE)	74,000	74,000	0	8,000
56500	NEW EQUIPMENT (POLICE)	0	40,000	20,000	0
56500	NEW EQUIPMENT (HIGHWAY)	0	0	0	0
56500	NEW EQUIPMENT (SHADETREE)	12,000	0	0	0
56500	NEW EQUIPMENT (STREET)	0	24,000	15,000	225,000
56500	NEW EQUIPMENT (SANITATION)	0	0	18,000	175,000
56500	NEW EQUIPMENT (WATER)	0	69,500	0	0
56500	NEW EQUIPMENT (SEWER)	0	0	26,000	0
TOTAL EXPENSES		86,000	207,500	79,000	408,000
REVENUE OVER (UNDER) EXPENSE		132,923	31,668	310,722	-158,278
BEGINNING BALANCE		1,703,348	1,836,271	1,867,939	2,178,661
REVENUE		218,923	239,168	389,722	249,722
EXPENDITURES		86,000	207,500	79,000	408,000
YEAR END BALANCE		1,836,271	1,867,939	2,178,661	2,020,383
BALANCE BY DEPARTMENT					
ASSESSING		0	0	0	0
FIRE		82,300	8,300	8,300	300
POLICE		61,964	21,964	1,964	1,964
SHADE TREE		1,569	3,069	4,569	6,069
17TH STREET LIFT STATION		5,161	5,161	5,161	5,161
CREEL LIFT STATION		90,170	98,692	107,214	115,736
HWY 20 LIFT STATION		95,068	103,548	112,028	120,508
EAST BAY LIFT STATION		30,063	30,063	30,063	30,063
EAGLE BEND LIFT STATION		348,206	358,426	368,646	378,866
STREET		334,237	364,683	399,683	224,683
WATER		328,336	263,836	273,836	283,836
SEWER		43,603	63,603	57,603	77,603
WASTE WATER		251,100	277,100	303,100	329,100
SANITATION		97,714	172,714	229,714	129,714
INERT LANDFILL		0	30,000	60,000	90,000
AIRPORT		66,780	66,780	216,780	226,780
TOTAL		1,836,271	1,867,939	2,178,661	2,020,383

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ACCT. #	DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018
2021					
SPECIAL ASSESSMENT ON CITY PROPERTY					
31100	GENERAL PROPERTY TAX	4,938	103	0	0
31120	BANK PROPERTY TAX	0	0	0	0
700	TRANSFER IN/OUT				
39990	TRANSFERS IN	0	0	0	0
	TOTAL REVENUE	4,938	103	0	0
58400	SPECIAL ASSESSMENTS ROUNDHOUSE	4,439	2,360	1,500	0
700	TRANSFERS IN/OUT				
58410	SPECIAL ASSESSMENTS	12,456	0	0	0
	TOTAL EXPENSES	16,895	2,360	1,500	0
	REVENUE OVER (UNDER) EXPENSE	-11,957	-2,257	-1,500	0
	BEGINNING BALANCE	24,461	12,504	10,247	8,747
	REVENUE	4,938	103	0	0
	EXPENDITURES	16,895	2,360	1,500	0
	YEAR END BALANCE	12,504	10,247	8,747	8,747

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ACCT. #	DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018
	2030				
	PENALTY & INTEREST ON SPECIAL ASSESSMENTS				
31100	GENERAL PROPERTY TAX	0	0	0	0
31900	PENALTY & INTEREST	3,103	1,683	2,000	2,000
36100	INTEREST	0	0	0	0
	TOTAL REVENUE	3,103	1,683	2,000	2,000
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT (TO 5477)	10,000	10,000	0	0
	TOTAL EXPENSES	10,000	10,000	0	0
	REVENUE OVER (UNDER) EXPENSE	-6,897	-8,317	2,000	2,000
	BEGINNING BALANCE	60,197	53,300	44,983	46,983
	REVENUE	3,103	1,683	2,000	2,000
	EXPENDITURES	10,000	10,000	0	0
	YEAR END BALANCE	53,300	44,983	46,983	48,983

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ACCT. #	DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018
	2033				
	INFRASTRUCTURE				(3.3M X 33%)
31410	SALES TAX	1,269,271	1,282,657	1,023,000	1,089,000
33600	MISCELLANEOUS	0	0	0	0
36170	REIMB. FROM PARK BOARD	0	0	0	0
700	TRANSFERS IN/OUT				
39990	TRANSFERS IN	0	0	0	0
	TOTAL REVENUE	1,269,271	1,282,657	1,023,000	1,089,000
44900	MISCELLANEOUS	108,205	54,317	745,000	575,000
56390	BUILDING FUND	18,778	0	0	0
56600	PAYMENTS TO CONTRACTORS	181,534	271,980	0	0
700	TRANSFERS IN/OUT				
44980	AIRPORT PROJECTS (TO 9001-9028)	124,805	35,456	80,000	40,000
58410	SPEC ASSESSMENT (TO 5477 8TH AVE)	53,343	53,343	53,343	53,343
58410	SPEC ASSESSMENT (TO 5477 HWY 2)	95,924	95,924	95,924	95,924
58410	SPEC (TO 5478 WM 11-00,SW 45-99, BIKE 02-0)	41,158	2,285	0	0
58410	SPEC (TO 5478)	143,849	143,849	0	0
58410	SPEC (TO 5479)	47,669	47,669	47,669	47,669
58410	SPEC (TO 5480)	84,105	84,105	0	84,105
58410	SPEC (TO 5482)	0	0	20,942	20,942
55100	CITY BEAUTIFICATION (TO 8008)	10,000	10,000	10,000	10,000
58900	TRANSFERS OUT	141,403	782,981	0	175,000
	TOTAL EXPENSES	1,050,773	1,581,909	1,052,878	1,101,983
	REVENUE OVER (UNDER) EXPENSE	218,498	-299,252	-29,878	-12,983
	BEGINNING BALANCE	811,067	1,029,565	730,313	700,435
	REVENUE	1,269,271	1,282,657	1,023,000	1,089,000
	EXPENDITURES	1,050,773	1,581,909	1,052,878	1,101,983
	YEAR END BALANCE	1,029,565	730,313	700,435	687,452

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ACCT. #	DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018
HWY 2 #29-02 TO 5477		\$1,534,783	8TH AVENUE #28-02 TO 5477		\$800,145
	2018	95,924		2018	53,343
SI & ELK TIF TO 5479		\$530,000	WTR, SI & TIF TO 5478		\$1,575,000
	2018	47,669		2018	0
	2019	47,669		2019	143,849
	2020	47,669		2020	0
	2021	47,669		2021	143,849
	2022	47,669		2022	143,849
	2023	47,669		2023	0
	2024	47,669		2024	0
	2025	47,669		2025	143,849
	2026	47,669		2026	0
	2027	47,669			
	2028	47,669			
SI & AP & HGLND TIF TO 5480		\$999,750	CENEX TIF TO 5482		\$750,000
	2018	84,105		2018	20,942
	2019	84,105		2019	20,942
	2020	84,105		2020	20,942
	2021	84,105		2021	20,942
	2022	84,105		2022	20,942
	2023	84,105		2023	20,942
	2024	84,105		2024	20,942
	2025	84,105		2025	20,942
	2026	84,105		2026	20,942
	2027	84,105		2027	20,942
	2028	84,105		2028	20,942
	2029	84,105		2029	20,942
				2030	20,942
				2031	20,942

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ACCT. #	DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018
	2034				
	ECONOMIC DEVELOPMENT				(3.3M X 7%)
31410	SALES TAX	317,318	320,664	238,000	231,000
	TOTAL REVENUE	317,318	320,664	238,000	231,000
41000	FORWARD DEVILS LAKE	85,000	65,000	50,000	51,000
700	TRANSFERS IN/OUT				
57410	LOAN POOL (TO 8013)	232,318	255,664	188,000	180,000
	TOTAL EXPENSES	317,318	320,664	238,000	231,000
	REVENUE OVER (UNDER) EXPENSE	0	0	0	0
	BEGINNING BALANCE	0	0	0	0
	REVENUE	317,318	320,664	238,000	231,000
	EXPENDITURES	317,318	320,664	238,000	231,000
	YEAR END BALANCE	0	0	0	0

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ACCT. #	DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018
	2042				
	ASSET FORFEITURE BUY FUND				
35160	FORFEITURES	0	0	0	0
	TOTAL REVENUE	0	0	0	0
58340	GRANT MATCHING FUNDS	0	0	0	0
	TOTAL EXPENSES	0	0	0	0
	BEGINNING BALANCE	2,815	2,815	2,815	2,815
	REVENUE	0	0	0	0
	EXPENDITURES	0	0	0	0
	YEAR END BALANCE	2,815	2,815	2,815	2,815