



City Commission Meeting Agenda

Devils Lake City Hall Commission Chambers

423 6th St NE, Devils Lake, 58301

Monday, July 17, 2023

Meeting Items

- 1) Call to Order
- 2) Pledge of Allegiance
- 3) Approval of Minutes – July 3, 2023
- 4) Approval of Minutes – July 12, 2023

Awards and Proclamations

- 1) N/A

Public Hearings – 5:30 PM

- 1) N/A

Bid Openings – 5:30 PM

- 1) N/A

Visitors or Delegations

**Limited to five minutes per guest, unless extended by presiding officer*

- 1) Gilbertson's Funeral Home – Columbarium Presentation
- 2) Devils Lake Park District - Project Update
- 3) Lake Region Law Enforcement Center

Commission Portfolios

- 1) Release of Q3 Funds – LRHC
- 2) Release of Q1 and Q2 Funds – Forward Devils Lake
- 3) FY 2023 YTD Financial Update
- 4) 2024 Revenue Projections
- 5) Salary Plan Recap
- 6) Property Tax Review
- 7) General Fund (1000)
- 8) Special Revenue Funds (2000)

Old Business

- 1) N/A

Consent Agenda

- 1) N/A

New Business

- 1) Pay Estimate #8 – City Project 220201 – Water Main Replacement 27-22
- 2) Construction Engineers Agreement – KLJ – 14th & 14th Gravel Restoration

Citizen Comment

- 1) N/A

Informational Items

- 1) June 2023 Finance Report

Motion to approve payment of the list of bills as submitted.

The City of Devils Lake may convene in an executive session as provided by NDCC 44-04-19.2 to consider and discuss closed or confidential records and information, negotiating strategy or negotiating instructions as provided by NDCC 44-04-19.1, 44-04-19.2, 44-04-18.4.

Minutes of the Devils Lake City Commission
July 3, 2023

The regular meeting of the Devils Lake City Commission was held on July 3, 2023 with the following members present: President Moe, Rob Hach, and Jason Pierce.

Commission Hamre moved to approve the minutes of the regular Commission meeting held on June 19, 2023. The motion was seconded by Commissioner Pierce, and the motion carried unanimously.

Commissioner Hach – The City Engineer communicated that there was not an update for the Sanitation Department. The City Assessor communicated that the renaissance zone found out that they are over capacity.

Commissioner Hamre – The City Engineer communicated that there is not an update for the Utility Department.

Commissioner Robbins – The City Engineer communicated that the engineering department will have a couple of pre-construction meetings coming up. These are for a storm sewer project and the 14th & 14th project. He also communicated that the Public Way Supervisor position is now open.

Commissioner Pierce – The Fire Chief communicated that they are ready for the parade and that the fireworks will start around 10:15pm. Lineup for the parade starts at 9 and the parade will start at 10. Commissioner gave an update on the LEC meeting and mentioned that the budget was discussed.

The Police Chief communicated that they had their awards gathering. They hired a new person who is currently going through a temporary license. He also mentioned fireworks and how he has not had any complaints yet.

The City Administrator communicated that on July 12 will be a special meeting regarding budgets for 2024. He mentioned that the salary plan is being worked on. He communicated that the sales tax allocations might slightly change in 2024. He also went through the 5000 accounts.

2nd Reading – Ordinance Relating to Nuisances – The City Administrator communicated that there has been one change on the penalty part of this ordinance. In talking with the City Attorney, it has been changed to a fine to not exceed \$1,500. This would be \$25/day for up to 60 days. The City would then have it cleaned up and it would be billed back to the property owner. Commissioner Robbins made a motion to approve the 2nd reading of the

Nuisance Ordinance as presented. Commissioner Pierce seconded the motion. The motion carried 4-1 on a roll call vote.

Forgivable Loan with Unpopped Colonels, LLC – The City Administrator communicated that they approved a \$200,000 forgivable loan to Unpopped Colonels at the previous meeting. This is an agreement and promissory note with them for the \$200,000. Commissioner Pierce made a motion to approve the forgivable loan agreement and promissory note. Commissioner Hach seconded the motion. The motion carried unanimously on a roll call vote.

Pay Estimate #7 – City Project 220201 – Water Main Replacement 27-22 – The City Engineer communicated that this pay estimate is for \$130,892.19 and will be paid out to Kemper Construction. Commissioner Hamre made a motion to approve pay estimate #7. Commissioner Hach seconded the motion. The motion carried unanimously on a roll call vote.

Commissioner Robbins moved to approve the list of bills as submitted. The motion was seconded by Commissioner Hamre. The motion carried unanimously on a roll call vote.

SPENCER HALVORSON
CITY ADMINISTRATOR/AUDITOR

JIM MOE
PRESIDENT OF CITY COMMISSION

MINUTES OF THE SPECIAL MEETING OF THE
BOARD OF CITY COMMISSIONERS
HELD JULY 12, 2023

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 Wednesday, July 12, 2023 at 12:00pm with the following members present: President Moe, Commissioners Rob Hach, Shane Hamre, Dale Robbins, and Jason Pierce. None were absent. Others present were the City Administrator, Deputy Auditor, City Engineer and the Human Resource Advisor.

The City Administrator reviewed revenues and expenditures for the Lake Region Heritage Center, Devils Lake Regional Airport, Lake Region Public Library, Forward Devils Lake, and the FY 2024 Salary Benefit Plan Review/Recommendation.

Lake Region Heritage Center – The request is 1.5 mills. The salary plan has changed due to the \$7,500 from the City for the additional help they needed. It was also mentioned that they are still working on a membership package, which will help with some income.

9000 - Devils Lake Regional Airport – The Airport Manager mentioned that they are receiving state aid this year, which will be a slight help on the income side. It was also mentioned that their expenses are looking relatively the same and they are requesting the full 4 mills that they have had in the past. The City Administrator communicated that the lot fees have not been increased for many years, so it is being look at to raise this to \$50,000. It was mentioned that a grant application was put in for a new loader, and they received that for \$508,000.

8002 - Lake Region Public Library – The Library Director requested 6 mills this year and mentioned that they will be requesting the full 4 mills from the County. She communicated that they are looking to hire a full-time children's librarian, and this is what the funds would be for. They also have some capital improvements that need to be done sooner rather than later.

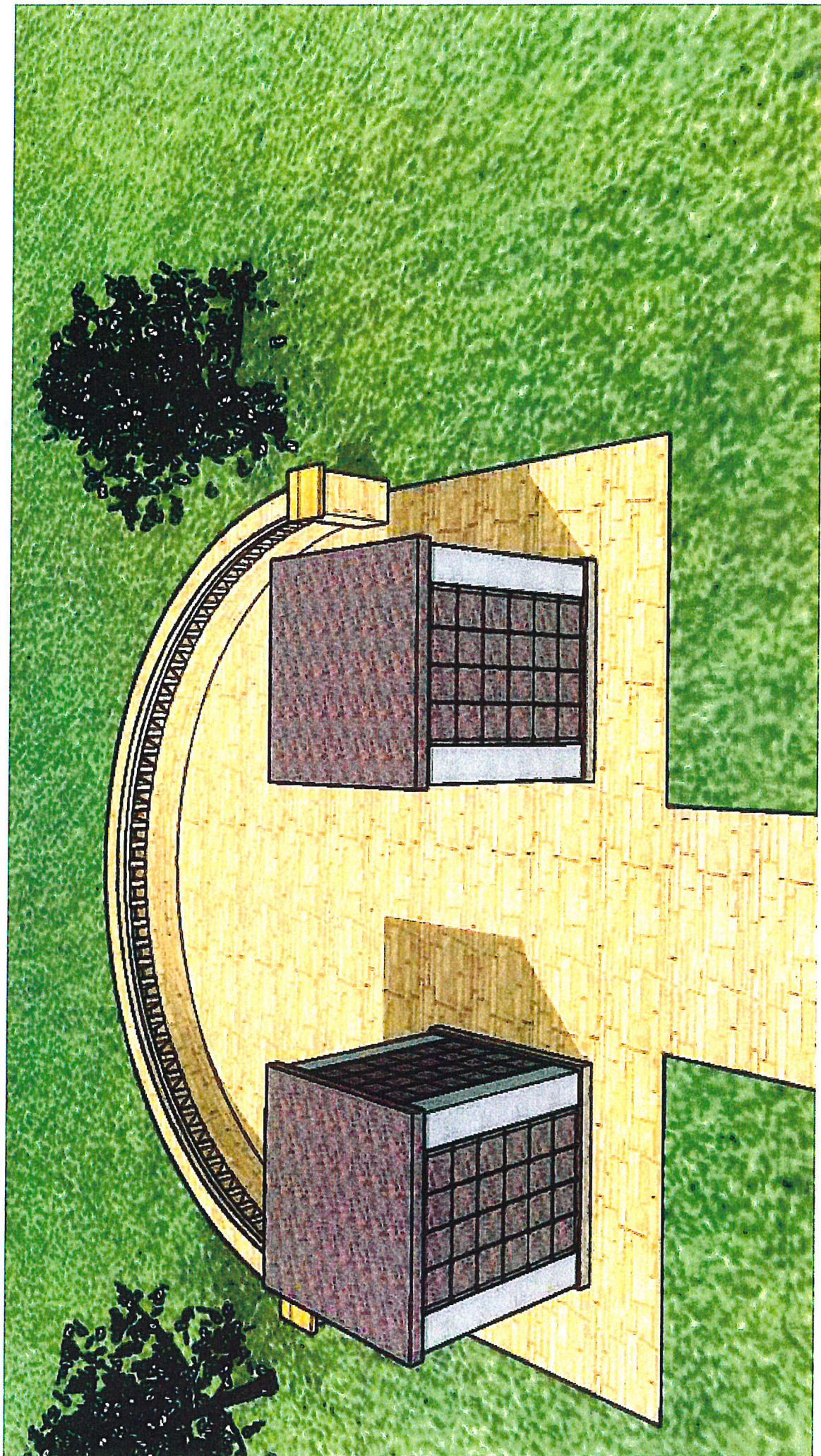
Forward Devils Lake – Brad Barth, Executive Director, presented the 2024 budget. The City Administrator communicated that Forward Devils Lake is requesting \$55,000, which is 2.65 mills.

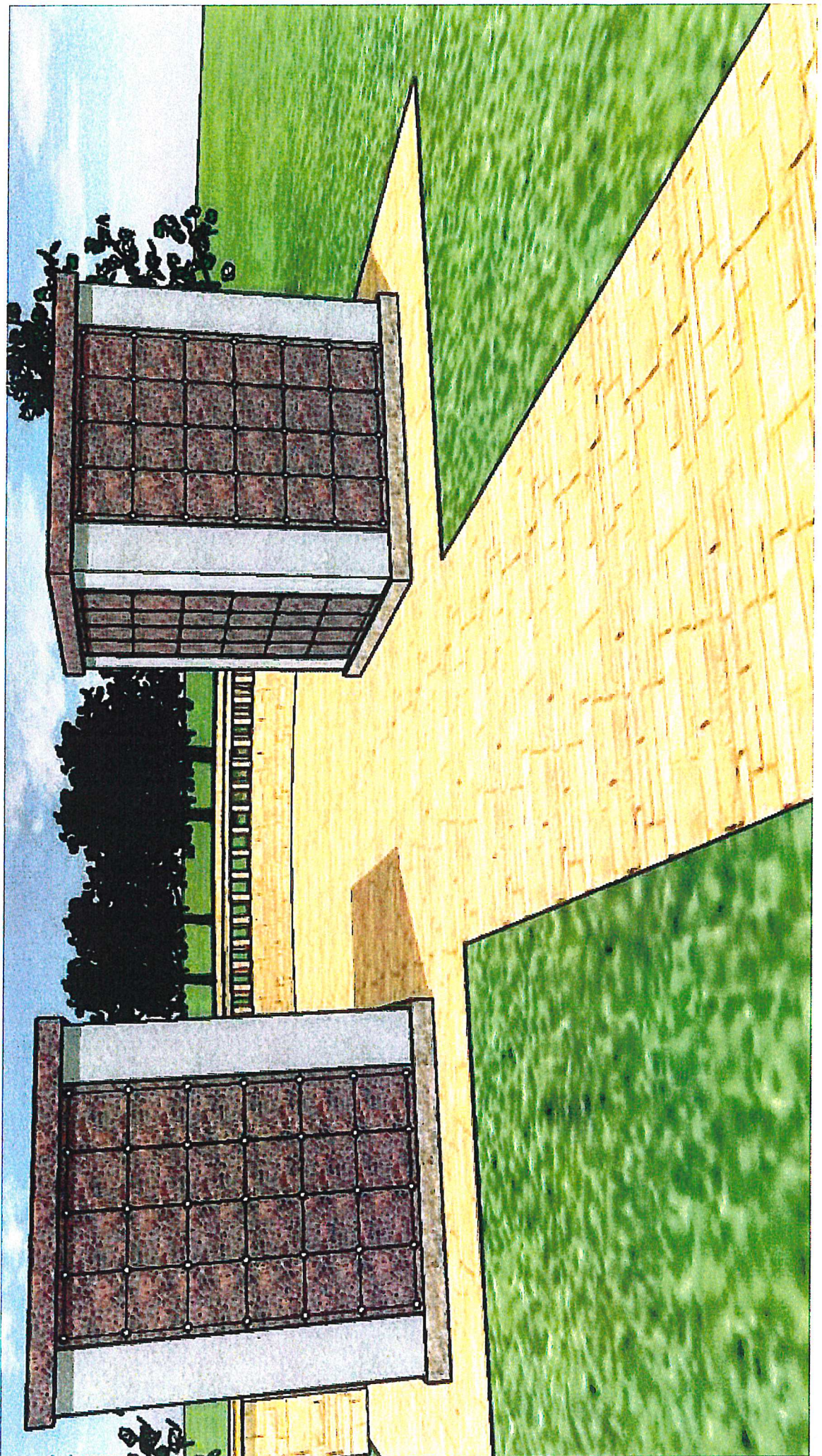
FY 2024 Salary Benefit Plan Review/Recommendation – The City Administrator communicated that the recommendation would be NDPERS employer contributions will be increasing for the main plan 1% and for the public safety plan it will be 1.23%. He mentioned that we do not have BCBS rates yet, but we

will be budgeting for a 5% increase. He recommended that we drop a column of the salary plan at the beginning and add a column at the end. The recommendation for the cost of living increase would be 3% plus a \$1,000 one-time bonus that would be giving out in 2 separate payments. One would be on April 1, 2024 for \$500 and the other would be on October 1, 2024 for \$500. There will not be an increase to the employee retirement contribution. The financial impact on the general fund for NDPERS would be roughly an additional \$35,000, before the cost of living increase. The general fund increase for salary and benefits would be roughly \$214,036.

SPENCER HALVORSON
CITY ADMINISTRATOR/AUDITOR

JIM MOE
PRESIDENT OF CITY COMMISSION

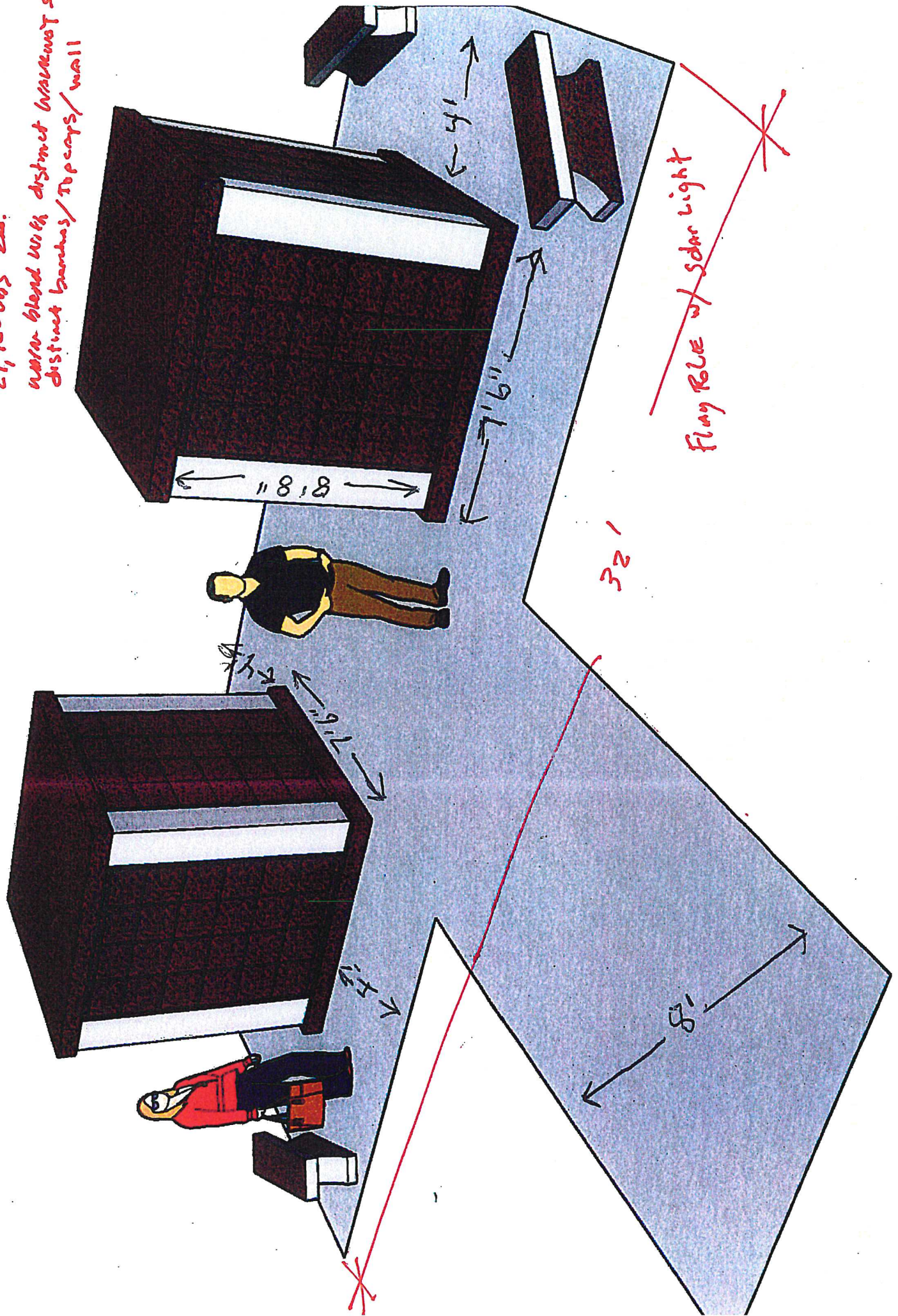




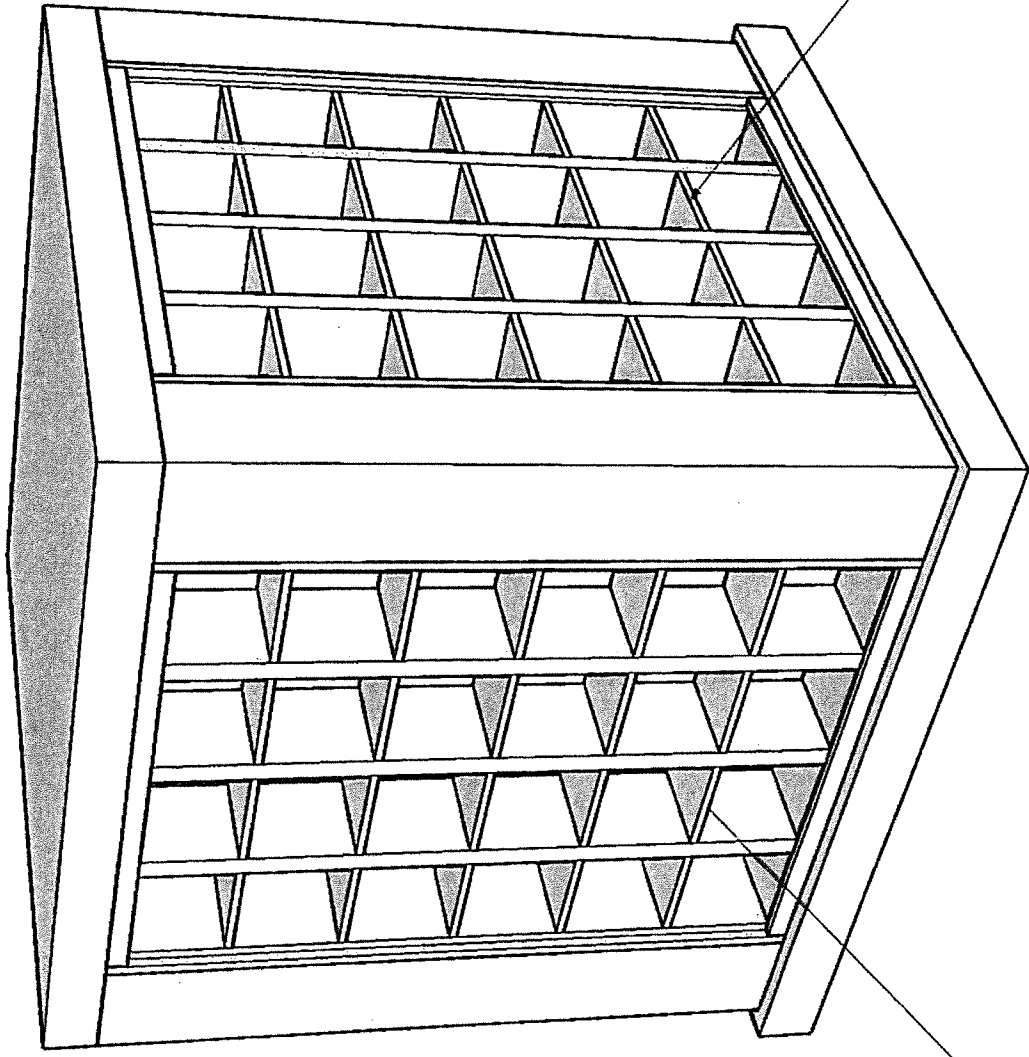
96 Niche - early exit

27, 100 lbs Ed.

warm blend with distinct wainscots
distinct benches/top caps/wall



Flay BLUE w/ solar light



Double depth

Niche dimensions
12" x 12" x 17"

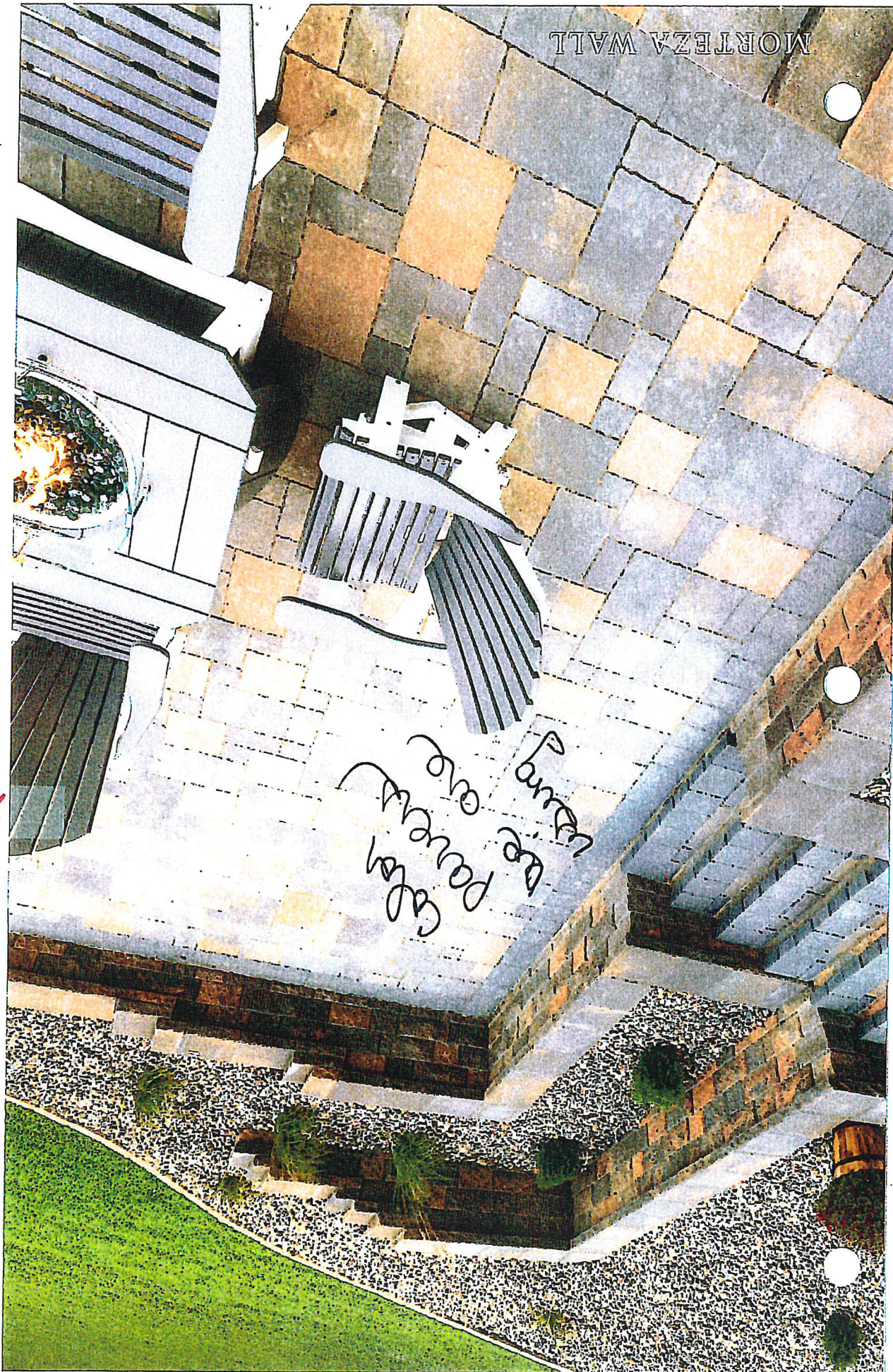
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iche dimensions 12"x12" x 12"

MORTEZA WALL

Galley
be power
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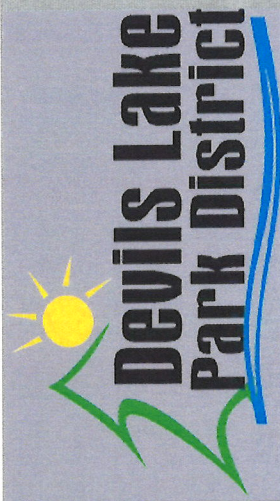
color v / wall v / curtain 12/colours











FAMILY ENTERTAINMENT CENTER



SCAN
for project
updates



DO SOMETHING
CONSTRUCTIVE!

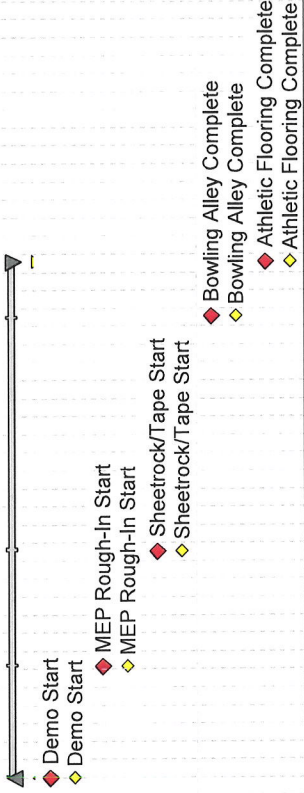
2224 - FAMILY ENTERTAINMENT CENTER DEVILS LAKE, ND

Number/Version Original
Page number 1A
Page count 3A
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| 2023 | | | | | | | | | | | | 2024 | | | | | | | | | | | | | |
|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | JUL |

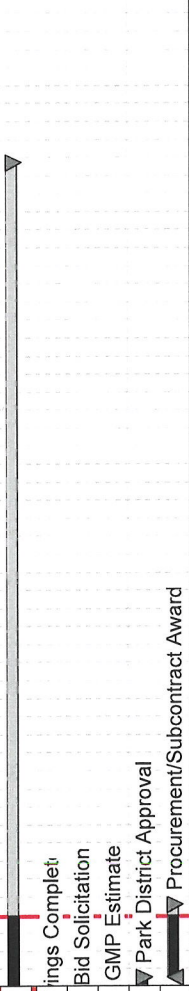
Milestones

| Act ID | Resp | Description | Orig Dur | Early Start | Early Finish |
|--------|------|----------------------------|----------|-------------|--------------|
| 01480 | | Demo Start | 142 | 17 JUL 23 | 01 FEB 24 |
| 01490 | | MEP Rough-In Start | 0 | 17 JUL 23 * | |
| 01500 | | Sheetrock/Tape Start | 0 | 29 AUG 23 * | |
| 01510 | | Bowling Alley Complete | 0 | 13 OCT 23 | 11 JAN 24 |
| 01520 | | Athletic Flooring Complete | 0 | | 01 FEB 24 |



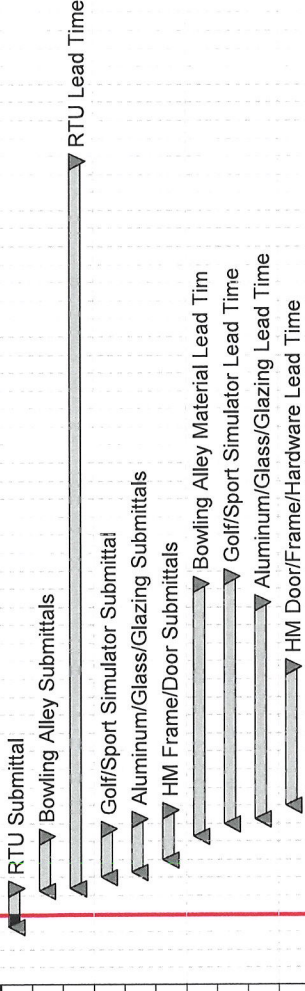
Preconstruction

| | | | | | |
|-------|--|-------------------------------|-----|-------------|-------------|
| 01020 | | CD Drawings Complete | 252 | 21 APR 23 A | 12 APR 24 |
| 01010 | | Bid Solicitation | 0 | 27 APR 23 A | 23 MAY 23 A |
| 01030 | | GMP Estimate | 2 | 24 MAY 23 A | 25 MAY 23 A |
| 01040 | | Park District Approval | 5 | 26 MAY 23 A | 01 JUN 23 A |
| 01050 | | Procurement/Subcontract Award | 20 | 02 JUN 23 A | 29 JUN 23 |



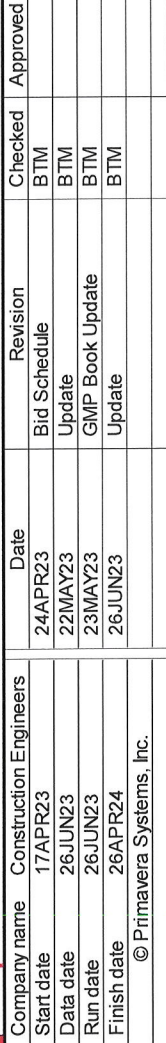
Procurement

| | | | | | |
|-------|------|----------------------------------|-----|-------------|-----------|
| 01390 | CLL | RTU Submittal | 10 | 21 JUN 23 A | 05 JUL 23 |
| 01400 | USBC | Bowling Alley Submittals | 15 | 05 JUL 23 * | 25 JUL 23 |
| 01370 | CLL | RTU Lead Time | 200 | 06 JUL 23 | 12 APR 24 |
| 01420 | HDG | Golf/Sport Simulator Submittal | 15 | 10 JUL 23 * | 28 JUL 23 |
| 01440 | TRG | Aluminum/Glass/Glazing | 15 | 12 JUL 23 * | 01 AUG 23 |
| 01460 | TCH | HM Frame/Door Submittals | 15 | 17 JUL 23 * | 04 AUG 23 |
| 01410 | USBC | Bowling Alley Material Lead Time | 70 | 26 JUL 23 | 31 OCT 23 |
| 01430 | HDG | Golf/Sport Simulator Lead Time | 70 | 31 JUL 23 | 03 NOV 23 |
| 01450 | TRG | Aluminum/Glass/Glazing Lead | 60 | 02 AUG 23 | 24 OCT 23 |
| 01470 | TCH | HM Door/Frame/Hardware Lead | 40 | 07 AUG 23 | 29 SEP 23 |



Construction

| Act ID | Resp | Description | Orig Dur | Early Start | Early Finish |
|--------|------|----------------------------|----------|-------------|--------------|
| 01480 | | Demo Start | 142 | 17 JUL 23 | 01 FEB 24 |
| 01490 | | MEP Rough-In Start | 0 | 17 JUL 23 * | |
| 01500 | | Sheetrock/Tape Start | 0 | 29 AUG 23 * | |
| 01510 | | Bowling Alley Complete | 0 | 13 OCT 23 | 11 JAN 24 |
| 01520 | | Athletic Flooring Complete | 0 | | 01 FEB 24 |



| Company name | Construction Engineers | Date | Revision | Checked | Approved |
|---------------------------|------------------------|-----------|-----------------|---------|----------|
| Start date | 17 APR 23 | 24 APR 23 | Bid Schedule | BTM | |
| Data date | 26 JUN 23 | 22 MAY 23 | Update | BTM | |
| Run date | 26 JUN 23 | 23 MAY 23 | GMP Book Update | BTM | |
| Finish date | 26 APR 24 | 26 JUN 23 | Update | BTM | |
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**DO SOMETHING
CONSTRUCTIVE!**

**DO SOMETHING
CONSTRUCTIVE!**

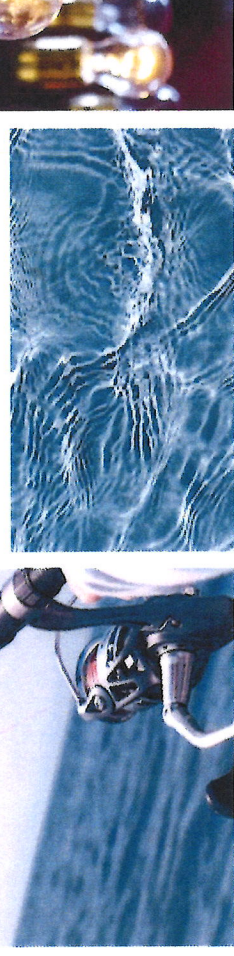
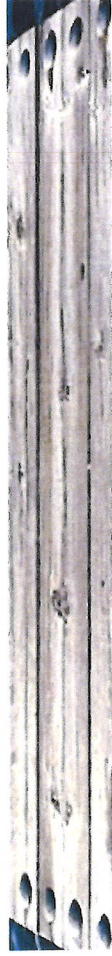
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|--|--|--|--|--|--|--|--|--|--|--|--|
| <div><div><div>CONSTRUCTION ENGINEERS</div><div>DO SOMETHING CONSTRUCTIVE!</div></div><div>2224 - FAMILY ENTERTAINMENT CENTER DEVILS LAKE, ND</div></div> | | | | | | | | | | Number/Version Page number 3A Page count 3A © Primavera Systems, Inc. | |
| <div><div>2023</div><div>2024</div></div> | | | | | | | | | | | |
| <div><div>JUNJULAUGSEPOCTNOVDEC</div><div>JANFEBMARAPRMAYJUNJUL</div></div> | | | | | | | | | | | |
| <div><div>Alt #2 - Athletic Flooring</div><div>Alt #2 - Athletic Flooring</div><div>LVT/Carpet Tiling</div><div>RTU Install/Startup</div><div>Bowling Alley Training</div><div>Simulator Trainings</div></div> | | | | | | | | | | | |
| <div><div>Owner Trainings</div><div>01300 KIE Alt #2 - Athletic Flooring 15 12JAN24 01FEB24</div><div>01290 ASF LVT/Carpet Tiling 5 19JAN24 25JAN24</div><div>01380 CLL RTU Install/Startup 10 15APR24 26APR24</div><div>01330 USBC Bowling Alley Training 2 12JAN24 15JAN24</div><div>01340 HDG Simulator Trainings 2 19JAN24 22JAN24</div></div> | | | | | | | | | | | |
| <div><div>▲ Early start point</div><div>▼ Early finish point</div><div>■ Early bar</div><div>▲ Target start point</div><div>▼ Target finish point</div><div>■ Target bar</div><div>■ Progress bar</div><div>■ Critical bar</div><div>■ Summary bar</div><div>▲ Progress point</div></div> | | | | | | | | | | | |
| <div><div>Company name Construction Engineers</div><div>Start date 17APR23</div><div>Data date 26JUN23</div><div>Run date 26JUN23</div><div>Finish date 26APR24</div><div>© Primavera Systems, Inc.</div></div> | | | | | | | | | | | |
| <div><div>Critical point</div><div>Summary point</div><div>Start milestone point</div><div>Finish milestone point</div></div> | | | | | | | | | | | |
| <div><div>Date</div><div>24APR23</div><div>22MAY23</div><div>23MAY23</div><div>26JUN23</div></div> | | | | | | | | | | | |
| <div><div>Revision</div><div>Bid Schedule</div><div>Update</div><div>GMP Book Update</div><div>Update</div></div> | | | | | | | | | | | |
| <div><div>Checked</div><div>BTM</div><div>BTM</div><div>BTM</div><div>BTM</div></div> | | | | | | | | | | | |
| <div><div>Approved</div><div></div><div></div><div></div><div></div></div> | | | | | | | | | | | |





REEL FUN.



MOOD BOARD

© 2023 JLG ARCHITECTS

| JLG 22179

| DEVILS LAKE FAMILY ENTERTAINMENT CENTER

| Ramsey County | | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Projected | 2024 Projected Board Increase |
|---------------------|-----------|---------------------|------------------------|------------------------|------------------------|-------------------------------|
| LEC Incarcerations | \$ | 1,149,037.50 | \$ 893,080.00 | \$ 1,141,360.00 | \$ 1,089,080.00 | \$ 1,361,350.00 |
| LEC Cost-Share | \$ | 190,501.00 | \$ 462,325.00 | \$ 802,780.00 | \$ 1,244,835.00 | \$ 982,495.00 |
| E911 Cost-Share | \$ | 69,811.00 | \$ 103,273.00 | \$ 116,606.00 | \$ 135,305.00 | \$ 135,305.00 |
| Reentry | \$ | 83,537.50 | \$ 76,895.00 | \$ 126,000.00 | \$ 104,317.50 | \$ 104,317.50 |
| Rent | \$ | 21,550.56 | \$ 36,812.12 | \$ 36,812.12 | \$ 36,812.12 | \$ 36,812.12 |
| IT Salary Reimburse | \$ | - | \$ - | \$ 11,000.00 | \$ 11,000.00 | \$ 11,000.00 |
| Total | \$ | 1,514,437.56 | \$ 1,572,385.12 | \$ 2,234,558.12 | \$ 2,621,349.62 | \$ 2,631,279.62 |
| | | | | | | 17.31% |
| | | | | | | 17.75% |
| City of Devils Lake | | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Projected | 2024 Projected |
| LEC Incarcerations | \$ | 93,237.50 | \$ 92,160.00 | \$ 142,640.00 | \$ 134,980.00 | \$ 168,725.00 |
| LEC Cost-Share | \$ | 45,486.00 | \$ 93,347.00 | \$ 125,934.00 | \$ 166,373.00 | \$ 131,311.00 |
| E911 Cost-Share | \$ | 165,177.00 | \$ 233,908.00 | \$ 239,822.00 | \$ 265,661.00 | \$ 265,661.00 |
| Reentry | \$ | - | \$ - | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 |
| Rent | \$ | 34,447.56 | \$ 59,994.86 | \$ 59,994.86 | \$ 59,994.86 | \$ 59,994.86 |
| IT Salary Reimburse | \$ | 22,000.00 | \$ 22,000.00 | \$ 11,000.00 | \$ 11,000.00 | \$ 11,000.00 |
| SIRN/Console | \$ | | \$ | \$ 31,629.60 | \$ 31,629.60 | \$ 31,629.60 |
| Total | \$ | 360,348.06 | \$ 501,409.86 | \$ 612,020.46 | \$ 670,638.46 | \$ 669,321.46 |
| | | | | | | 9.36% |
| | | | | | | 9.58% |
| Benson County | | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Projected | 2024 Projected |
| LEC Incarcerations | \$ | 169,867.50 | \$ 246,680.00 | \$ 188,720.00 | \$ 202,140.00 | \$ 252,675.00 |
| LEC Cost-Share | \$ | 47,217.00 | \$ 101,432.00 | \$ 157,143.00 | \$ 234,585.00 | \$ 185,148.00 |
| E911 Cost-Share | \$ | 82,900.00 | \$ 116,219.00 | \$ 126,022.00 | \$ 147,676.00 | \$ 147,676.00 |
| Reentry | \$ | 6,100.00 | \$ 16,317.00 | \$ 9,310.00 | \$ 10,640.00 | \$ 10,640.00 |
| Security Project | \$ | 28,402.17 | \$ 28,380.80 | \$ 28,380.80 | \$ - | \$ - |
| SIRN/Console | \$ | | \$ | \$ 15,874.48 | \$ 15,874.48 | \$ 15,874.48 |
| Total | \$ | 334,486.67 | \$ 509,028.80 | \$ 525,450.28 | \$ 610,915.48 | \$ 612,013.48 |
| | | | | | | 16.27% |
| | | | | | | 16.47% |

| Nelson County | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Projected |
|--------------------|----------------------|----------------------|----------------------|----------------------|
| LEC Incarcerations | \$ 65,407.50 | \$ 111,240.00 | \$ 58,960.00 | \$ 70,180.00 |
| LEC Cost-Share | \$ 20,067.00 | \$ 41,161.00 | \$ 69,246.00 | \$ 109,621.00 |
| E911 Cost-Share | \$ 53,813.00 | \$ 73,556.00 | \$ 77,197.00 | \$ 86,952.00 |
| Reentry | \$ 2,665.00 | \$ - | \$ 3,010.00 | \$ 2,275.00 |
| SIRN/Console | | | \$ 10,304.49 | \$ 10,304.49 |
| Total | \$ 141,952.50 | \$ 225,957.00 | \$ 218,717.49 | \$ 279,332.49 |
| | | | | 27.71% |
| | | | | 25.17% |

| Eddy County | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Projected |
|--------------------|------------------------|------------------------|------------------------|------------------------|
| LEC Incarcerations | \$ 57,340.00 | \$ 9,920.00 | \$ 51,200.00 | \$ 40,920.00 |
| LEC Cost-Share | \$ 17,278.00 | \$ 36,751.00 | \$ 64,003.00 | \$ 92,984.00 |
| E911 Cost-Share | \$ 43,840.00 | \$ 61,493.00 | \$ 63,916.00 | \$ 71,258.00 |
| Reentry | \$ - | \$ - | \$ 1,750.00 | \$ 1,295.00 |
| Total | \$ 118,458.00 | \$ 108,164.00 | \$ 180,869.00 | \$ 206,457.00 |
| | | | | 14.15% |
| | | | | 8.97% |
| Grand Total | \$ 2,469,682.79 | \$ 2,916,944.78 | \$ 3,771,615.35 | \$ 4,388,693.05 |
| | | | | 16.36% |
| | | | | 16.22% |

DONE 07/14/2023

Initial Proposed - 2024

LEC GENERAL FUND

FIX

| RENT | 2021 Actual | 2022 Actual | 2023 Budget | Initial 2024 Budget | |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|-------------------|
| CITY OF DEVILS LAKE | \$ 34,447.56 | \$ 28,706.42 | \$ 59,994.86 | \$ 59,994.86 | |
| RAMSEY COUNTY | \$ 34,268.56 | \$ 36,812.16 | \$ 36,812.12 | \$ 36,812.12 | |
| N.D. PAROLE & PROBATION | \$ 19,200.00 | \$ 22,400.04 | \$ 22,399.92 | \$ 22,399.92 | |
| TOTAL RENTS | \$ 87,916.12 | \$ 87,918.62 | \$ 119,206.90 | \$ 119,206.90 | |
| JOINT POWERS COST SHARE | | | | | Cost-Share |
| RAMSEY COUNTY | \$ 190,501.00 | \$ 462,325.00 | \$ 802,780.00 | \$ 1,527,877.00 | 67.34% |
| CITY OF DEVILS LAKE | \$ 45,486.00 | \$ 93,347.00 | \$ 125,934.00 | \$ 239,681.00 | 9.00% |
| BENSON COUNTY | \$ 47,217.00 | \$ 101,432.00 | \$ 157,143.00 | \$ 299,079.00 | 12.69% |
| EDDY COUNTY | \$ 17,278.00 | \$ 36,751.00 | \$ 64,003.00 | \$ 121,813.00 | 5.03% |
| NELSON COUNTY | \$ 20,067.00 | \$ 41,161.00 | \$ 69,246.00 | \$ 131,790.00 | 5.93% |
| TOWNER COUNTY | \$ 21,467.25 | \$ - | \$ - | \$ - | |
| TOTAL COST SHARE | \$ 342,016.25 | \$ 735,016.00 | \$ 1,219,106.00 | \$ 2,320,240.00 | 99.99% |
| LOCAL BOARD | | | | | ADP |
| BENSON COUNTY | \$ 169,867.50 | \$ 246,680.00 | \$ 188,720.00 | \$ 202,140.00 | 6.9 |
| CITY OF DEVILS LAKE | \$ 93,237.50 | \$ 92,160.00 | \$ 142,640.00 | \$ 134,980.00 | 4.6 |
| EDDY COUNTY | \$ 57,340.00 | \$ 9,920.00 | \$ 51,200.00 | \$ 40,920.00 | 1.4 |
| NELSON COUNTY | \$ 65,407.50 | \$ 111,240.00 | \$ 58,960.00 | \$ 70,180.00 | 2.4 |
| RAMSEY COUNTY | \$ 1,149,037.50 | \$ 893,080.00 | \$ 1,141,360.00 | \$ 1,089,080.00 | 37.3 |
| TOWNER COUNTY | \$ - | \$ - | \$ - | \$ - | |
| TOTAL LOCAL | \$ 1,534,890.00 | \$ 1,353,080.00 | \$ 1,582,880.00 | \$ 1,537,300.00 | 52.6 |
| CONTRACT BOARD | | | | | |
| BUREAU OF PRISONS | \$ 89,775.00 | \$ 450.00 | \$ 15,000.00 | \$ 10,000.00 | 0.4 |
| BUREAU OF INDIAN AFFAIRS | \$ 16,950.00 | \$ - | \$ 16,000.00 | \$ 9,375.00 | 0.3 |
| STATE OF NORTH DAKOTA | \$ 119,434.57 | \$ 6,922.59 | \$ 10,000.00 | \$ 10,000.00 | 0.3 |
| U.S. MARSHALL SERVICE | \$ 372,825.00 | \$ 1,200.00 | \$ 75,000.00 | \$ 3,750.00 | 0.1 |
| MISCELLANEOUS BOARDS | \$ 50,640.00 | \$ 7,565.00 | \$ 30,000.00 | \$ 30,000.00 | 1.0 |
| TOTAL CONTRACT | \$ 649,624.57 | \$ 16,137.59 | \$ 146,000.00 | \$ 63,125.00 | 2.1 |
| TOTAL BOARD INCOME | \$ 2,184,514.57 | \$ 1,369,217.59 | \$ 1,728,880.00 | \$ 1,600,425.00 | 54.8 |
| OTHER REVENUES | | | | | |
| TELEPHONE REIMB | \$ 968.56 | \$ 960.40 | \$ 1,500.00 | \$ 1,500.00 | |
| PHOTOCOPY REIMB | \$ 80.78 | \$ 167.33 | \$ 150.00 | \$ 150.00 | |
| POP MACHINE INC. | \$ 1,693.70 | \$ 1,243.60 | \$ 1,500.00 | \$ 1,500.00 | |
| MEDICAL REIMB | \$ 25,133.30 | \$ 26,621.54 | \$ 25,000.00 | \$ 25,000.00 | |
| INTEREST INCOME | \$ 1,622.13 | \$ 1,584.05 | \$ 1,500.00 | \$ 1,500.00 | |
| MISCELLANEOUS INCOME | \$ 95,445.28 | \$ 281,918.38 | \$ 50,000.00 | \$ 50,000.00 | |
| LABOR REIMBURSEMENT | \$ 1,206,633.51 | \$ 1,722,044.01 | \$ 1,421,818.52 | \$ 1,678,727.08 | |
| MONITOR PHONE EQUIP. | \$ 6,300.00 | \$ 6,300.00 | \$ 6,300.00 | \$ 6,300.00 | |
| TRANSPORT FEES | \$ 10,929.87 | \$ - | \$ 5,000.00 | \$ - | |
| LEC TRANSFER IN/RRC | \$ 84,308.37 | \$ 77,896.06 | \$ - | \$ - | |
| TOTAL OTHER REVENUES | \$ 1,433,115.50 | \$ 2,118,735.37 | \$ 1,512,768.52 | \$ 1,764,677.08 | |
| TOTAL INCOME | \$ 4,047,562.44 | \$ 4,310,887.58 | \$ 4,579,961.42 | \$ 5,804,548.98 | |

| | Revised 1 | | Revised 2 |
|-----------|-------------------|-----------|-------------------|
| | 2024 Budget | | 2024 Budget |
| \$ | 59,994.86 | \$ | 59,994.86 |
| \$ | 36,812.12 | \$ | 36,812.12 |
| \$ | 22,399.92 | \$ | 22,399.92 |
| \$ | 119,206.90 | \$ | 119,206.90 |

| | | | |
|-----------|---------------------|-----------|---------------------|
| \$ | 1,244,835.00 | \$ | 1,157,147.50 |
| \$ | 166,373.00 | \$ | 143,416.25 |
| \$ | 234,585.00 | \$ | 214,773.75 |
| \$ | 92,984.00 | \$ | 91,760.00 |
| \$ | 109,621.00 | \$ | 99,276.00 |
| \$ | - | \$ | - |
| \$ | 1,848,398.00 | \$ | 1,706,373.50 |

| | | | |
|-----------|---------------------|-----------|---------------------|
| \$ | 202,140.00 | \$ | 214,773.75 |
| \$ | 134,980.00 | \$ | 143,416.25 |
| \$ | 40,920.00 | \$ | 43,477.50 |
| \$ | 70,180.00 | \$ | 74,566.25 |
| \$ | 1,089,080.00 | \$ | 1,157,147.50 |
| \$ | - | \$ | - |
| \$ | 1,537,300.00 | \$ | 1,633,381.25 |

| | | | |
|-----------|-------------------|-----------|-------------------|
| \$ | 10,000.00 | \$ | 10,000.00 |
| \$ | 9,375.00 | \$ | 9,375.00 |
| \$ | 10,625.00 | \$ | 10,625.00 |
| \$ | 3,750.00 | \$ | 3,750.00 |
| \$ | 29,750.00 | \$ | 33,250.00 |
| \$ | 63,500.00 | \$ | 67,000.00 |
| \$ | 127,000.00 | \$ | 134,000.00 |

| | | | |
|-----------|---------------------|-----------|---------------------|
| \$ | 1,500.00 | \$ | 1,500.00 |
| \$ | 150.00 | \$ | 150.00 |
| \$ | 1,500.00 | \$ | 1,500.00 |
| \$ | 25,000.00 | \$ | 25,000.00 |
| \$ | 1,500.00 | \$ | 1,500.00 |
| \$ | 50,000.00 | \$ | 50,000.00 |
| \$ | 1,678,727.08 | \$ | 1,678,727.08 |
| \$ | 6,300.00 | \$ | 6,300.00 |
| \$ | - | \$ | - |
| \$ | - | \$ | - |
| \$ | 1,764,677.08 | \$ | 1,764,677.08 |
| \$ | 3,859,281.98 | \$ | 3,724,257.48 |

EXPENSES

| | | | | | |
|------------------------------|------------------------|------------------------|------------------------|------------------------|---------------|
| PAYROLL-WAGES | \$ 1,374,365.96 | \$ 1,543,021.36 | \$ 1,723,910.58 | \$ 1,944,744.72 | \$ 220,834.14 |
| PAYROLL-TAXES | \$ 102,694.12 | \$ 112,152.84 | \$ 131,879.16 | \$ 148,772.97 | \$ 16,893.81 |
| EMPLOYEE HEALTHCARE | \$ 225,582.14 | \$ 265,936.81 | \$ 390,144.83 | \$ 519,021.99 | \$ 128,877.16 |
| RETIREMENT | \$ 20,583.01 | \$ 24,289.04 | \$ 84,373.10 | \$ 93,886.56 | \$ 9,513.46 |
| N.D. UNEMPLOYMENT | \$ 9,658.76 | \$ 3,802.31 | \$ 10,343.46 | \$ 11,668.47 | \$ 1,325.01 |
| WORKERS COMP | \$ 18,539.18 | \$ 21,065.02 | \$ 17,886.82 | \$ 22,016.89 | \$ 4,130.07 |
| ELECTRICITY | \$ 61,176.58 | \$ 57,962.61 | \$ 60,000.00 | \$ 61,000.00 | |
| FOOD | \$ 368,005.81 | \$ 259,606.54 | \$ 326,052.48 | \$ 280,000.00 | |
| JANITOR SUPPLIES | \$ 6,747.09 | \$ 4,991.19 | \$ 8,000.00 | \$ 10,000.00 | |
| PHONE | \$ 17,535.31 | \$ 18,523.90 | \$ 17,000.00 | \$ 19,500.00 | |
| POSTAGE/FREIGHT | \$ 2,030.01 | \$ 1,557.00 | \$ 4,500.00 | \$ 4,500.00 | |
| PRISON SUPPLIES | \$ 46,827.87 | \$ 49,723.62 | \$ 55,000.00 | \$ 60,000.00 | |
| TELETYPE RENTAL | \$ 4,860.00 | \$ 3,669.00 | \$ 7,500.00 | \$ - | |
| TRAINING | \$ 19,606.80 | \$ 23,345.79 | \$ 20,000.00 | \$ 20,000.00 | |
| WATER-SEWER-GARBAGE | \$ 30,133.38 | \$ 32,391.69 | \$ 30,500.00 | \$ 35,000.00 | |
| INSURANCE | \$ 23,674.00 | \$ 24,225.00 | \$ 24,000.00 | \$ 34,000.00 | |
| MISC. EXPENSES | \$ 83,086.18 | \$ 275,736.86 | \$ 12,000.00 | \$ 25,000.00 | |
| CAPITAL PURCHASES | \$ 4,604.42 | \$ 40,999.36 | \$ 25,000.00 | \$ 491,018.40 | \$ 466,018.40 |
| HEAT | \$ 15,777.21 | \$ 23,576.16 | \$ 15,000.00 | \$ 25,000.00 | |
| OFFICE SUPPLIES | \$ 8,884.73 | \$ 8,568.30 | \$ 11,500.00 | \$ 10,500.00 | |
| MAINTENANCE | \$ 160,801.64 | \$ 92,195.75 | \$ 55,000.00 | \$ 112,300.00 | \$ 57,300.00 |
| MEDICAL-LEC | \$ 18,518.47 | \$ 5,918.79 | \$ 15,000.00 | \$ 14,500.00 | |
| UNIFORM EXPENSE | \$ 7,198.36 | \$ 5,850.29 | \$ 25,000.00 | \$ 10,000.00 | |
| LABOR REIMBURSABLE | \$ 1,119,160.18 | \$ 1,535,061.52 | \$ 1,396,818.52 | \$ 1,678,727.08 | \$ 281,908.56 |
| MISC. REIMBURSEMENT | \$ - | \$ - | \$ - | \$ 26,250.00 | |
| CABLE SERVICE | \$ 1,425.48 | \$ 1,425.48 | \$ 1,500.00 | \$ 2,500.00 | |
| MEDICAL REIMBURSE | \$ 26,022.13 | \$ 18,251.33 | \$ 25,000.00 | \$ 22,000.00 | |
| POP EXPENSE | \$ 992.45 | \$ 914.27 | \$ 1,500.00 | \$ 1,500.00 | |
| VEHICLE EXPENSES | \$ 6,761.51 | \$ 4,167.05 | \$ 20,000.00 | \$ 20,000.00 | |
| LEGAL/ACCOUNTING | \$ 24,311.84 | \$ 31,208.95 | \$ 20,000.00 | \$ 30,000.00 | |
| COMPUTER EQUIP/SOFTW. | \$ 12,632.17 | \$ 16,650.53 | \$ 37,800.00 | \$ 52,000.00 | |
| EMPLOYEE/PUBLIC RELATIONS | \$ 4,603.52 | \$ 9,630.74 | \$ 7,500.00 | \$ 10,500.00 | |
| BAD DEBT | \$ - | \$ - | \$ - | \$ - | |
| CAPITAL IMPROVE. FUND | \$ 5,067.45 | \$ 45,904.12 | \$ - | \$ - | |
| LEC TRANSFER OUT/E911 | \$ - | \$ - | \$ - | \$ - | |
| LEC TRANSFER OUT/RRC | \$ 84,308.37 | \$ - | \$ - | \$ - | |
| BEHAVOIRAL HEALTH | \$ - | \$ - | \$ - | \$ 8,640.00 | |
| TOTAL OPERATIONAL EXP | \$ 3,916,176.13 | \$ 4,562,323.22 | \$ 4,579,708.95 | \$ 5,804,547.08 | |

\$ 131,386.31 \$ (251,435.64) \$ 252.47 \$ 1.90

| | | |
|------------------|-------------------|-------------------|
| Formula Purposes | \$ (1,218,853.53) | \$ (2,320,238.10) |
|------------------|-------------------|-------------------|

| | |
|-----------------|-----------------|
| \$ 1,849,651.00 | \$ 1,849,651.00 |
| \$ 141,498.33 | \$ 141,498.33 |
| \$ 451,602.41 | \$ 451,602.41 |
| \$ 89,131.89 | \$ 89,131.89 |
| \$ 11,097.91 | \$ 11,097.91 |
| \$ 20,325.07 | \$ 20,325.07 |
| \$ 61,000.00 | \$ 61,000.00 |
| \$ 280,000.00 | \$ 280,000.00 |
| \$ 10,000.00 | \$ 10,000.00 |
| \$ 19,500.00 | \$ 19,500.00 |
| \$ 4,500.00 | \$ 4,500.00 |
| \$ 60,000.00 | \$ 60,000.00 |
| \$ - | \$ - |
| \$ 20,000.00 | \$ 20,000.00 |
| \$ 35,000.00 | \$ 35,000.00 |
| \$ 34,000.00 | \$ 34,000.00 |
| \$ 25,000.00 | \$ 25,000.00 |
| \$ 247,840.80 | \$ 247,840.80 |
| \$ 25,000.00 | \$ 25,000.00 |
| \$ 10,500.00 | \$ 10,500.00 |
| \$ 75,000.00 | \$ 75,000.00 |
| \$ 14,500.00 | \$ 14,500.00 |
| \$ 8,000.00 | \$ 8,000.00 |
| \$ 1,678,727.08 | \$ 1,678,727.08 |
| \$ 26,250.00 | \$ 26,250.00 |
| \$ 2,500.00 | \$ 2,500.00 |
| \$ 22,000.00 | \$ 22,000.00 |
| \$ 1,500.00 | \$ 1,500.00 |
| \$ 10,000.00 | \$ 10,000.00 |
| \$ 30,000.00 | \$ 30,000.00 |
| \$ 50,000.00 | \$ 50,000.00 |
| \$ 10,500.00 | \$ 10,500.00 |
| \$ - | \$ - |
| \$ - | \$ - |
| \$ - | \$ - |
| \$ - | \$ - |
| \$ 8,640.00 | \$ 8,640.00 |
| \$ 5,333,264.49 | \$ 5,333,264.49 |

\$ (1,473,982.51) \$ (1,609,007.01)

| | |
|-------------------|-------------------|
| \$ (1,848,580.51) | \$ (1,748,999.26) |
|-------------------|-------------------|

Lake Region Law Enforcement Center
Cost Share Formula Worksheet
2024

3 YEAR INCARCERATION AVERAGES

| | 2020 | 2021 | 2022 | Total | Share | Average |
|---------------------|--------|--------|--------|--------|---------|---------|
| RAMSEY COUNTY | 13,744 | 16,077 | 13,133 | 29,821 | 73.80% | 9,940 |
| CITY OF DEVILS LAKE | 1,606 | 1,425 | 1,401 | 3,031 | 7.50% | 1,010 |
| BENSON COUNTY | 2,031 | 2,696 | 3,312 | 4,727 | 11.70% | 1,576 |
| EDDY COUNTY | 465 | 744 | 125 | 1,209 | 2.99% | 403 |
| NELSON COUNTY | 625 | 995 | 1,299 | 1,620 | 4.01% | 540 |
| Total | 18,471 | 21,937 | 19,270 | 40,408 | 100.00% | 13,469 |

TREND RESULTS OF DROPPING 2019 AND ADDING 2022

| | 2019 | 2022 | +/- |
|---------------------|-------|-------|-------|
| RAMSEY COUNTY | 12979 | 13133 | 154 |
| CITY OF DEVILS LAKE | 2317 | 1401 | (916) |
| BENSON COUNTY | 2350 | 3312 | 962 |
| EDDY COUNTY | 712 | 125 | (587) |
| NELSON COUNTY | 590 | 1299 | 709 |
| Total | 18948 | 19270 | 322 |

| | Monetary Value | | Percentages | |
|---------------------|----------------------|-------------------|----------------------|-------------------|
| | Incarceration 88% | Even Split 12% | Incarceration 88% | Even Split 12% |
| RAMSEY COUNTY | \$0.00 | \$0.00 | 73.80% | 20.00% |
| CITY OF DEVILS LAKE | \$0.00 | \$0.00 | 7.50% | 20.00% |
| BENSON COUNTY | \$0.00 | \$0.00 | 11.70% | 20.00% |
| EDDY COUNTY | \$0.00 | \$0.00 | 2.99% | 20.00% |
| NELSON COUNTY | \$0.00 | \$0.00 | 4.01% | 20.00% |
| | \$0.00 | \$0.00 | | 99.99% |

| | | | |
|---------------------|--------|--------|--------|
| RAMSEY COUNTY | \$0.00 | \$0.00 | 65.85% |
| CITY OF DEVILS LAKE | \$0.00 | \$0.00 | 10.33% |
| BENSON COUNTY | \$0.00 | \$0.00 | 12.89% |
| EDDY COUNTY | \$0.00 | \$0.00 | 5.25% |
| NELSON COUNTY | \$0.00 | \$0.00 | 5.68% |

1.49%
-1.33%
-0.20%
-0.22%
0.25%

Projected Shortfall

\$0.00

Historical Yearly Percentages

| | 2021 | 2022 | 2023 | 2024 |
|------------|--------|--------|--------|--------|
| Ramsey | 59.43% | 62.89% | 65.85% | 67.34% |
| City of DL | 14.19% | 12.72% | 10.33% | 9.00% |
| Benson | 14.73% | 13.79% | 12.89% | 12.69% |
| Eddy | 5.39% | 5.02% | 5.25% | 5.03% |
| Nelson | 6.26% | 5.58% | 5.68% | 5.93% |

DONE 07/14/2023

Preliminary - 2024

REENTRY CENTER

| | 2021 Actual | 2022 Actual | 2023 Budget | Preliminary 2024 Budget |
|--|-----------------------|----------------------|------------------------|----------------------------|
| RRC REVENUES | | | | |
| RRC BENSON COUNTY | \$ 6,100.00 | \$ 16,317.00 | \$ 9,310.00 | \$ 10,640.00 |
| RRC EDDY COUNTY | \$ - | \$ - | \$ 1,750.00 | \$ 1,295.00 |
| RRC NELSON COUNTY | \$ 2,665.00 | \$ - | \$ 3,010.00 | \$ 2,275.00 |
| RRC RAMSEY COUNTY | \$ 83,537.50 | \$ 76,895.00 | \$ 126,000.00 | \$ 104,317.50 |
| RRC BUREAU OF PRISONS | \$ 310,689.34 | \$ 384,886.31 | \$ 350,000.00 | \$ 324,463.70 |
| RRC MISC BOARD | \$ - | \$ - | \$ 1,000.00 | \$ 1,000.00 |
| RRC NDDOCR BOARD | \$ 103,801.75 | \$ 134,368.00 | \$ 123,500.00 | \$ - |
| RRC CITY OF DEVILS LAKE | \$ - | \$ - | \$ 1,000.00 | \$ 1,000.00 |
| RRC DOCR SUBSISTENCE | \$ 21,694.00 | \$ 29,675.00 | \$ 23,000.00 | \$ - |
| RRC MISC INCOMES | \$ 10,714.54 | \$ 7,917.75 | \$ 150.00 | \$ 150.00 |
| RRC LOCAL WORK RELEASE | \$ 12,800.00 | \$ 12,060.00 | \$ 17,500.00 | \$ 13,000.00 |
| RRC MEDICAL REIMB. | \$ 3,805.41 | \$ 17,319.83 | \$ 5,000.00 | \$ 5,000.00 |
| RRC POP/VENDING | \$ 1,968.25 | \$ - | \$ 2,500.00 | \$ 2,500.00 |
| CS GPS MONITORING FEES | \$ 43,596.00 | \$ 55,534.00 | \$ 47,500.00 | \$ 50,000.00 |
| CS 24/7 PROGRAM FEES | \$ 9,568.00 | \$ 10,060.00 | \$ 40,000.00 | \$ 10,000.00 |
| CS DRUG TESTING FEES | \$ 6,173.00 | \$ 14,378.00 | \$ 15,000.00 | \$ 15,000.00 |
| CS COMMUNITY SERVICE FEES | \$ 4,555.00 | \$ 30,959.09 | \$ 2,500.00 | \$ 3,000.00 |
| CS MIS INCOMES | \$ 5,875.00 | \$ - | \$ 6,000.00 | \$ 6,000.00 |
| RRC GENERAL FUND SUBSIDY-IN | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES | \$ 627,542.79 | \$ 790,369.98 | \$ 774,720.00 | \$ 549,641.20 |
| RRC EXPENSES | | | | |
| RRC PAYROLL WAGES | \$ 352,419.15 | \$ 392,155.43 | \$ 401,561.34 | \$ 516,843.28 |
| RRC PAYROLL TAXES | \$ 26,153.81 | \$ 28,680.06 | \$ 30,719.44 | \$ 39,538.51 |
| RRC RETIREMENT | \$ 2,824.17 | \$ 3,907.89 | \$ 20,078.01 | \$ 25,842.16 |
| RRC BLUE CROSS/SHIELD | \$ 87,353.73 | \$ 123,870.53 | \$ 134,605.00 | \$ 197,532.04 |
| RRC ND UNEMPLOYMENT | \$ 2,282.40 | \$ 2,535.33 | \$ 2,409.37 | \$ 3,101.06 |
| RRC WORKERS COMPENSATION | \$ 5,932.02 | \$ 6,172.32 | \$ 6,767.28 | \$ 8,459.10 |
| RRC BLDG INSURANCE | \$ 161.00 | \$ 190.00 | \$ 175.00 | \$ 200.00 |
| RRC CABLE SERVICE | \$ 1,021.68 | \$ 1,129.28 | \$ 1,050.00 | \$ 1,600.00 |
| RRC CAPITAL PURCHASES | \$ 6,251.00 | \$ 25,683.18 | \$ 48,000.00 | \$ - |
| RRC ELECTRICITY | \$ 4,943.14 | \$ 5,571.15 | \$ 5,000.00 | \$ 7,500.00 |
| RRC FOOD | \$ 85,648.60 | \$ 87,092.95 | \$ 119,391.65 | \$ 90,000.00 |
| RRC HEAT | \$ 2,399.40 | \$ 3,520.19 | \$ 2,700.00 | \$ 4,750.00 |
| RRC JANITOR SUPPLIES | \$ 1,623.17 | \$ 1,331.81 | \$ 1,750.00 | \$ 1,750.00 |
| RRC MAINTENANCE | \$ 8,478.53 | \$ 6,529.49 | \$ 7,500.00 | \$ 7,500.00 |
| RRC MEDICAL EXP | \$ 819.47 | \$ 423.00 | \$ 500.00 | \$ 500.00 |
| RRC MEDICAL REIMB. EXP. | \$ 20,198.85 | \$ - | \$ 7,500.00 | \$ - |
| RRC OFFICE SUPPLIES | \$ 1,308.44 | \$ 1,540.29 | \$ 1,000.00 | \$ 1,000.00 |
| RRC PETTY CASH | \$ - | \$ - | \$ 50.00 | \$ 50.00 |
| RRC PHONE EXP | \$ 2,381.75 | \$ 2,479.59 | \$ 2,500.00 | \$ 2,750.00 |
| RRC RESIDENTS SUPPLIES | \$ 7,014.48 | \$ 6,629.28 | \$ 12,500.00 | \$ 7,500.00 |
| RRC TRAINING | \$ 4,084.70 | \$ 2,783.66 | \$ 6,000.00 | \$ 7,000.00 |
| RRC RESIDENT PAYROLL | \$ 1,586.00 | \$ 136.00 | \$ 1,250.00 | \$ 1,200.00 |
| RRC UNIFORM EXP | \$ 395.55 | \$ 311.88 | \$ 1,000.00 | \$ 1,000.00 |
| RRC WATER-SEWER-GARB | \$ 3,509.88 | \$ 3,377.38 | \$ 3,700.00 | \$ 3,800.00 |
| RRC MISC. EXP | \$ 10,135.05 | \$ 303.77 | \$ 1,500.00 | \$ 1,500.00 |
| RRC COMPUTER-SOFTWARE | \$ 406.39 | \$ 2,463.02 | \$ 5,000.00 | \$ 3,000.00 |
| RRC POP/VENDING | \$ 2,160.24 | \$ 1,053.09 | \$ 2,500.00 | \$ 3,000.00 |
| PUBLIC / EMP RELATIONS | \$ 750.00 | \$ 1,581.79 | \$ 1,500.00 | \$ 1,500.00 |
| CS MONITORING EXP. | \$ 10,364.25 | \$ 14,412.70 | \$ 12,500.00 | \$ 16,000.00 |
| CS 24/7 PROGRAM EXPENSE | \$ 9,195.50 | \$ 54,896.65 | \$ 45,000.00 | \$ 56,000.00 |
| CS DRUG TESTING EXPENSE | \$ 3,501.21 | \$ 6,743.20 | \$ 10,000.00 | \$ 10,000.00 |
| RRC GENERAL FUND SUBSIDY-OUT | \$ 36.10 | \$ - | \$ - | \$ - |
| RRC VEHICLE EXPENSE | \$ - | \$ 620.27 | \$ - | \$ - |
| TOTAL RRC EXPENSES | \$ 665,339.66 | \$ 788,125.18 | \$ 895,707.09 | \$ 1,020,416.15 |
| REVENUE OVER (UNDER EXPENSES) | \$ (37,796.87) | \$ 2,244.80 | \$ (120,987.09) | \$ (470,774.95) |

DONE 07/14/2023

Initial Proposed Budget - 2024

| | | 2021 Actual | 2022 Actual | 2023 Budget | Projected 2024 Budget | |
|---------------------------------|----|---------------------|------------------------|------------------------|--------------------------|--------|
| 911 REVENUE | | | | | | |
| BENSON COUNTY CELL FEES | \$ | 54,386.00 | \$ 57,320.90 | \$ 54,000.00 | \$ 57,000.00 | |
| EDDY COUNTY CELL FEES | \$ | 36,562.10 | \$ 37,158.15 | \$ 36,500.00 | \$ 37,000.00 | |
| NELSON COUNTY CELL FEES | \$ | 50,020.50 | \$ 51,678.70 | \$ 50,000.00 | \$ 51,500.00 | |
| RAMSEY COUNTY CELL FEES | \$ | 176,046.90 | \$ 183,920.40 | \$ 175,000.00 | \$ 180,000.00 | |
| TOWNER COUNTY CELL FEES | \$ | - | \$ - | \$ - | \$ - | |
| INTEREST INCOME | \$ | 171.48 | \$ 213.81 | \$ 200.00 | \$ 200.00 | |
| BENSON COUNTY WIRED FEES | \$ | 50,853.52 | \$ 44,797.30 | \$ 50,000.00 | \$ 45,000.00 | |
| EDDY COUNTY WIRED FEES | \$ | 20,023.89 | \$ 17,655.62 | \$ 20,000.00 | \$ 18,000.00 | |
| NELSON COUNTY WIRED FEES | \$ | 29,436.86 | \$ 26,653.43 | \$ 29,500.00 | \$ 26,500.00 | |
| RAMSEY COUNTY WIRED FEES | \$ | 105,771.59 | \$ 93,683.38 | \$ 105,000.00 | \$ 92,000.00 | |
| TOWNER COUNTY WIRED FEES | \$ | - | \$ - | \$ - | \$ - | |
| LEC SUBSIDY | \$ | - | \$ - | \$ - | \$ - | |
| MISC. INCOMES | \$ | 28.16 | \$ 1.00 | \$ 500.00 | \$ 500.00 | |
| SIRN/CONSOLE PROJECT/LOAN | \$ | 372,350.24 | \$ 110,219.57 | \$ 57,808.57 | \$ 57,808.57 | |
| SUBTOTAL | \$ | 895,651.24 | \$ 623,302.26 | \$ 578,508.57 | \$ 565,508.57 | |
| JOINT POWERS REVENUE | | | | | | |
| RAMSEY COUNTY | \$ | 69,811.00 | \$ 103,273.00 | \$ 116,606.00 | \$ 135,305.00 | 19.14% |
| CITY OF DEVILS LAKE | \$ | 165,177.00 | \$ 233,908.00 | \$ 239,822.00 | \$ 265,661.00 | 37.58% |
| BENSON COUNTY | \$ | 82,900.00 | \$ 116,219.00 | \$ 126,022.00 | \$ 147,676.00 | 20.89% |
| EDDY COUNTY | \$ | 43,840.00 | \$ 61,493.00 | \$ 63,916.00 | \$ 71,258.00 | 10.08% |
| NELSON COUNTY | \$ | 53,813.00 | \$ 73,556.00 | \$ 77,197.00 | \$ 86,952.00 | 12.30% |
| TOWNER COUNTY | \$ | 25,238.59 | \$ - | \$ - | \$ - | |
| SUBTOTAL | \$ | 440,779.59 | \$ 588,449.00 | \$ 623,563.00 | \$ 706,852.00 | |
| TOTAL INCOME | \$ | 1,336,430.83 | \$ 1,211,751.26 | \$ 1,202,071.57 | \$ 1,272,360.57 | |
| JOINT POWERS EXPENDITURE | | | | | | |
| PAYROLL-SALARIES | \$ | 525,621.40 | \$ 570,549.89 | \$ 580,673.51 | \$ 649,310.67 | |
| PAYROLL-TAXES | \$ | 36,725.43 | \$ 41,928.74 | \$ 44,421.52 | \$ 49,672.27 | |
| RETIREMENT EXPENSE | \$ | 9,483.34 | \$ 12,011.08 | \$ 29,033.68 | \$ 30,570.93 | |
| HEALTH INSURANCE | \$ | 119,814.98 | \$ 125,739.78 | \$ 140,408.20 | \$ 140,408.20 | |
| ND UNEMPLOYMENT | \$ | 3,389.95 | \$ 3,688.39 | \$ 3,484.04 | \$ 3,895.86 | |
| WORKERS COMP | \$ | 645.42 | \$ 405.12 | \$ 965.25 | \$ 1,053.00 | |
| TRAINING | \$ | 13,795.06 | \$ 5,735.41 | \$ 12,500.00 | \$ 17,000.00 | |
| PUBLIC AND EMPL RELATION | \$ | 900.00 | \$ 2,506.65 | \$ 3,000.00 | \$ 3,500.00 | |
| SUBTOTAL | \$ | 710,375.58 | \$ 762,565.06 | \$ 814,486.20 | \$ 895,410.93 | |

| | 2021 Actual | 2022 Actual | 2023 Budget | Projected 2024 Budget |
|--|------------------------|------------------------|------------------------|--------------------------|
| NDACo Fees | \$ 26,166.43 | \$ 25,701.12 | \$ 26,000.00 | \$ 25,350.00 |
| ND SIRN FEES | \$ 130,830.54 | \$ 128,505.58 | \$ 130,000.00 | \$ 126,750.00 |
| MAINTENANCE | \$ 31,073.57 | \$ 53,339.25 | \$ 80,000.00 | \$ 85,000.00 |
| EQUIPMENT PURCHASES | \$ 13,554.41 | \$ 17,395.67 | \$ 45,900.00 | \$ 10,560.00 |
| COMPUTER/SOFTWARE | \$ - | \$ - | \$ 8,625.00 | \$ 1,250.00 |
| PHONE CHARGES | \$ 259.86 | \$ 649.95 | \$ 250.00 | \$ 700.00 |
| POSTAGE/FREIGHT EXP | \$ 113.18 | \$ 71.83 | \$ 100.00 | \$ 100.00 |
| WIRED CIRCUIT CHARGES | \$ 24,609.42 | \$ 32,833.98 | \$ 25,000.00 | \$ 35,000.00 |
| OFFICE SUPPLY | \$ 800.88 | \$ 1,435.93 | \$ 400.00 | \$ 1,000.00 |
| MISC. EXPENSE | \$ 2,578.78 | \$ 1,428.75 | \$ 2,500.00 | \$ 2,500.00 |
| REVERSE 911 | \$ 6,500.00 | \$ 6,500.00 | \$ 6,500.00 | \$ 6,000.00 |
| TOWER/EQUIP INSURANCE | \$ 4,440.00 | \$ 4,957.00 | \$ 4,500.00 | \$ 5,000.00 |
| TECHNOLOGY FUND | \$ - | \$ - | \$ - | \$ 20,000.00 |
| SIRN/CONSOLE PROJECT/LOAN | \$ 362,964.64 | \$ 416,956.07 | \$ 57,808.57 | \$ 57,808.57 |
| BAD DEBT | \$ 25,238.59 | \$ - | \$ - | \$ - |
| SUBTOTAL | \$ 629,130.30 | \$ 689,775.13 | \$ 387,583.57 | \$ 377,018.57 |
| TOTAL EXPENSES | \$ 1,339,505.88 | \$ 1,452,340.19 | \$ 1,202,069.77 | \$ 1,272,429.50 |
| REVENUE OVER (UNDER) EXPENSES | \$ (3,075.05) | \$ (240,588.93) | \$ 1.80 | \$ (68.93) |

| | | |
|-------------|-----------------|-----------------|
| Formula Use | \$ (623,561.20) | \$ (706,920.93) |
|-------------|-----------------|-----------------|

Lake Region E911
Cost Share Formula Worksheet
2024

| Population | | Tax Valuation | | 911 Calls | | Phone Lines | | Admin Calls | |
|---------------------|---|---------------|-------|-----------|--------|-------------|--------|-------------|--------|
| Ramsey | - | \$ | 0.00% | 2,656 | 13.49% | 12,176 | 54.13% | 13,617 | 26.34% |
| City of Devils Lake | - | \$ | 0.00% | 8,002 | 40.65% | - | 0.00% | 24,439 | 47.27% |
| Benson | - | \$ | 0.00% | 5,887 | 29.90% | 4,479 | 19.91% | 7,414 | 14.34% |
| Eddy | - | \$ | 0.00% | 1,403 | 7.13% | 2,404 | 10.69% | 3,312 | 6.41% |
| Nelson | - | \$ | 0.00% | 1,738 | 8.83% | 3,436 | 15.27% | 2,915 | 5.64% |
| | - | - | - | 19,686 | | 22,495 | | 51,697 | |

| Population | 0% | Tax Valuation | 911 Calls | Phone Lines | Even Split | Admin | Total | | |
|---------------------|-------|---------------|-----------|-------------|------------|--------|---------|--------|--------|
| | | | | | | | 2024 | 2023 | Change |
| Ramsey | 0.00% | 0.00% | 13.49% | 18.13% | 20.00% | 26.34% | 19.14% | 18.70% | 0.44% |
| City of Devils Lake | 0.00% | 0.00% | 40.65% | 35.99% | 20.00% | 47.27% | 37.58% | 38.46% | -0.88% |
| Benson | 0.00% | 0.00% | 29.90% | 19.91% | 20.00% | 14.34% | 20.89% | 20.21% | 0.68% |
| Eddy | 0.00% | 0.00% | 7.13% | 10.69% | 20.00% | 6.41% | 10.08% | 10.25% | -0.17% |
| Nelson | 0.00% | 0.00% | 8.83% | 15.27% | 20.00% | 5.64% | 12.30% | 12.38% | -0.08% |
| | | | | | | | 100.00% | | |

| | | |
|---------------------|----|---|
| Projected Shortfall | \$ | - |
|---------------------|----|---|

| Historical Yearly Percentages | | | | |
|-------------------------------|--------|--------|--------|--------|
| | 2021 | 2022 | 2023 | 2024 |
| Ramsey | 16.79% | 17.55% | 18.70% | 19.14% |
| City of DL | 39.76% | 39.77% | 38.46% | 37.58% |
| Benson | 19.95% | 19.74% | 20.21% | 20.89% |
| Eddy | 10.55% | 10.45% | 10.25% | 10.08% |
| Nelson | 12.95% | 12.49% | 12.38% | 12.30% |

| | | |
|---------------------|----|---|
| Ramsey | \$ | - |
| City of Devils Lake | \$ | - |
| Benson | \$ | - |
| Eddy | \$ | - |
| Nelson | \$ | - |
| | \$ | - |

| TAX COLLECTIONS | | | | |
|-----------------------|------------------------|------------------------|------------------------|--------------|
| Through 50% of Year | | | | |
| | 2021 | 2022 | 2023 | YTD % Change |
| State Aid | \$ 261,505.00 | \$ 288,344.00 | \$ 336,814.00 | 16.81% |
| Sales Tax (City Only) | \$ 1,766,062.00 | \$ 1,854,609.00 | \$ 1,858,296.00 | 0.20% |
| Highway Tax | \$ 172,537.00 | \$ 167,290.00 | \$ 179,771.00 | 7.46% |
| Occupancy Tax | \$ 41,166.00 | \$ 47,263.00 | \$ 47,848.00 | 1.24% |
| Restaurant Tax | \$ 138,171.00 | \$ 136,905.00 | \$ 159,149.00 | 16.25% |
| TOTAL: | \$ 2,379,441.00 | \$ 2,494,411.00 | \$ 2,581,878.00 | 3.51% |

| TAX COLLECTION % OF BUDGET | | | |
|----------------------------|---------------------|---------------------|-------------|
| Through 50% of Year | | | |
| | 2023 | BUDGET | % OF BUDGET |
| State Aid | \$ 336,814.00 | \$ 700,000 | 48% |
| Sales Tax (City Only) | \$ 1,858,296.00 | \$ 4,200,000 | 44% |
| Highway Tax | \$ 179,771.00 | \$ 360,000 | 50% |
| Occupancy Tax | \$ 47,848.00 | \$ 145,000 | 33% |
| Restaurant Tax | \$ 159,149.00 | \$ 300,000 | 53% |
| TOTAL: | \$ 2,581,878 | \$ 5,705,000 | 45% |

* Budget Projection
Changed to \$4.1 million

| UTILITY COLLECTIONS | | | | |
|------------------------|---------------------|---------------------|---------------------|--------------|
| Through 50% of Year | | | | |
| | 2021 | 2022 | 2023 | YTD % Change |
| Water Collections | \$ 492,675 | \$ 479,517 | \$ 556,119 | 15.97% |
| Sewer Collections | \$ 409,710 | \$ 413,635 | \$ 453,810 | 9.71% |
| Sanitation Collections | \$ 777,951 | \$ 787,100 | \$ 809,973 | 2.91% |
| TOTAL: | \$ 1,680,336 | \$ 1,680,252 | \$ 1,819,902 | 8.31% |

| UTILITY % OF BUDGET | | | |
|------------------------|---------------------|---------------------|-------------|
| Through 50% of Year | | | |
| | 2023 | BUDGET | % OF BUDGET |
| Water Collections | \$ 556,119 | \$ 1,220,000 | 46% |
| Sewer Collections | \$ 453,810 | \$ 810,000 | 56% |
| Sanitation Collections | \$ 809,973 | \$ 1,655,000 | 49% |
| TOTAL: | \$ 1,819,902 | \$ 3,685,000 | 49% |

| 2023 Equipment Reserve CD | | 65% to PD - 35% to FD | | | | | | | | | |
|------------------------------------|------|-----------------------|--------------|-------|------------------------|-------------|-------------|--------------|--------------|--------------|--------------|
| Description | Type | Maturity Date | Amount | Rate | Frequency | January | February | March | April | May | June |
| Bank Hapoalim B M New York BRH | CD | 5/21/2024 | \$ 243,000 | 4.85% | Semi Annual | | | | | \$ 5,844.32 | |
| Capital One Natl Assn Mclean | CD | 11/3/2025 | \$ 244,000 | 4.80% | Semi Annual | | | | | \$ 5,807.87 | |
| City Natl Bk Los Angeles | CD | 11/24/2025 | \$ 243,000 | 4.90% | Semi Annual | | | | | \$ 5,904.57 | |
| Discover Bk Greenwood Del | CD | 11/30/2027 | \$ 243,000 | 4.90% | Semi Annual | | | | | \$ 5,904.57 | |
| Horizon Bk Natl Assn Mich City | CD | 11/8/2024 | \$ 249,000 | 4.75% | Monthly | \$ 1,004.53 | \$ 1,004.53 | \$ 907.31 | \$ 1,004.53 | \$ 972.12 | \$ 1,004.53 |
| Morgan Stanley Private Bk Natl | CD | 11/17/2025 | \$ 238,000 | 4.55% | At Maturity | | | | | | |
| UBS Bk USA Salt Lake City UT | CD | 11/17/2025 | \$ 248,000 | 4.95% | Monthly | \$ 1,042.62 | \$ 1,042.62 | \$ 941.72 | \$ 1,042.62 | \$ 1,008.99 | \$ 1,042.62 |
| Veritek CMNTY Bk Dallas | CD | 11/24/2023 | \$ 238,000 | 4.70% | At Maturity | | | | | | |
| Wells Fargo Bk N A Sioux Falls | CD | 11/29/2024 | \$ 248,000 | 4.85% | Monthly | \$ 2,010.15 | \$ 1,021.55 | \$ 922.69 | \$ 1,021.55 | \$ 988.60 | \$ 1,021.55 |
| Interest on Credit Balance & Other | | | | | Monthly | \$ 282.38 | | | | | |
| TOTAL YEAR TO DATE | | | \$ 2,194,000 | | TOTAL MONTHLY EARNINGS | \$ 4,339.68 | \$ 3,068.70 | \$ 2,771.72 | \$ 3,068.70 | \$ 26,431.04 | \$ 3,068.70 |
| | | | | | | \$ 4,339.68 | \$ 7,408.38 | \$ 10,180.10 | \$ 13,248.80 | \$ 39,679.84 | \$ 42,748.54 |

| 2023 WATER SOURCE REPLACEMENT FUND | | | | | | | | | | | |
|------------------------------------|-------------|---------------|--------------|-------|-------------|---------|-----------|-------------|-------------|-------------|-------------|
| Description | Type | Maturity Date | Amount | Rate | Frequency | January | February | March | April | May | June |
| First West Bk & TR Minot | CD | 2/18/2025 | \$ 249,000 | 4.50% | Monthly | | Purchased | \$ 859.56 | \$ 951.66 | \$ 920.96 | \$ 951.66 |
| Raymond James Bk Natl Assn | CD | 2/18/2025 | \$ 244,000 | 4.55% | Semi Annual | | Purchased | | | | |
| Georgia BKG CO Atlanta GA | CD | 2/18/2025 | \$ 187,000 | 4.50% | Semi Annual | | Purchased | | | | |
| US Treasury Note | US Treasury | 2/29/2024 | \$ 1,367,605 | 4.85% | Semi Annual | | Purchased | | | | |
| Killbuck SVGS Bk CO OHIO | CD | 3/2/2026 | \$ 244,000 | 4.30% | Semi Annual | | Purchased | | | | |
| CIBC MK USA | CD | 2/24/2026 | \$ 244,000 | 4.35% | Semi Annual | | Purchased | | | | |
| MORGAN STANLEY BK | CD | 2/23/2026 | \$ 244,000 | 4.35% | Semi Annual | | Purchased | | | | |
| Bank of MO PERRYVILLE | CD | 2/27/2026 | \$ 249,000 | 4.40% | Monthly | | Purchased | \$ 840.46 | \$ 930.51 | \$ 900.49 | \$ 930.51 |
| First Merchants BK | CD | 3/3/2026 | \$ 244,000 | 4.60% | Semi Annual | | Purchased | Purchased | | | |
| Ally Bk Sandy Utah | CD | 3/23/2026 | \$ 138,000 | 5.05% | Semi Annual | | | | | | |
| Interest on Credit Balance | | | | | | | \$ 740.40 | \$ 207.66 | | | |
| TOTALS | | | \$ 3,410,605 | | | \$ - | \$ 740.40 | \$ 1,907.68 | \$ 1,882.17 | \$ 1,821.45 | \$ 1,882.17 |
| TOTAL YEAR TO DATE | | | | | | \$ - | \$ 740.40 | \$ 2,648.08 | \$ 4,530.25 | \$ 6,351.70 | |

| 2023 GENERAL FUND | | | | | | | | | | | |
|-------------------------------|------|---------------|--------------|-------|-------------|---------|----------|-------|-------|-----------|-------------|
| Description | Type | Maturity Date | Amount | Rate | Frequency | January | February | March | April | May | June |
| Community Heritage Financial | CD | 5/10/2027 | \$ 249,000 | 4.40% | Monthly | | | | | PURCHASED | \$ 930.51 |
| Univest Natl Bank | CD | 5/5/2028 | \$ 249,000 | 4.10% | Monthly | | | | | PURCHASED | \$ 867.07 |
| Pinnacle Bank Nashville TN | CD | 5/8/2026 | \$ 244,000 | 4.60% | Semi-Annual | | | | | PURCHASED | |
| Huntington Natl Bank Columbus | CD | 5/5/2025 | \$ 244,000 | 4.80% | Semi-Annual | | | | | PURCHASED | |
| BMO Harris BK | CD | 5/8/2026 | \$ 244,000 | 4.60% | Semi-Annual | | | | | PURCHASED | |
| Gulf Cap Bk Houston TX | CD | 5/18/2026 | \$ 244,000 | 4.55% | Semi-Annual | | | | | PURCHASED | |
| American Express Natl BK | CD | 5/24/2028 | \$ 26,000 | 4.45% | Semi-Annual | | | | | PURCHASED | |
| Interest on Credit Balance | | | | | | | | | | | |
| TOTALS | | | \$ 1,500,000 | | | \$ - | \$ - | \$ - | \$ - | \$ 364.33 | \$ 2.43 |
| TOTAL YEAR TO DATE | | | | | | \$ - | \$ - | \$ - | \$ - | \$ 364.33 | \$ 1,800.01 |

REVENUE PROJECTIONS



SALES TAX

2023 Projection = \$4.1 million

2024 Projection = **\$4.182 million** (2% increase)

- Consistent with recently approved CIP

REVENUE PROJECTIONS



STATE AID

Projected to be **\$92.29 per capita** for 2024 based on 2022 census numbers (**DL = 7,161**)

= **\$660,889** (Park District receives 30%)

CITY (70%) = \$462,500

PARKS (30%) = \$198,215

REVENUE PROJECTIONS



HIGHWAY DISTRIBUTION

Projected to be **2% less than** amount received in **2022**

2022 = \$352,426

2024 = \$345,350

LEGACY FUND HIGHWAY TAX DISTRIBUTION

HB 1379 & 1012 - Separate distribution to be received once per biennium.

Expected to receive by DEC 2023 = **\$111,667** (nothing in 2024)

REVENUE PROJECTIONS



MUNICIPAL INFRASTRUCTURE FUND (PRAIRIE DOG)

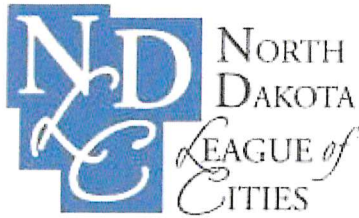
Expect to receive at minimum 2.5m this biennium

NDLC projects first allocation to arrive in 2025

Received \$2.5m in 2020 & 2020

Received 1.15m in 2023

2024 Projection = \$0 (consistent w/ CIP funding framework)



City Revenue Projections for 2024

The League has developed several projections for city revenue sources to be used as you prepare 2024 budgets. These projections are based on information from the ND Tax Department, the ND Office of Management and Budget, the ND State Treasurer's office, the ND Insurance Department and the ND Department of Transportation.

In order to use these projections in the budget process, it is necessary to make comparisons to the level of funds received previously. For most revenue sources, comparisons are made to the level of funding received in calendar year 2022, since that is the latest year for which actual total figures are available.

State Aid Distribution Fund (distribution to cities, NDCC 57-39.2-26.1)

State Aid includes distributions from the state's collection of sales, gross receipts, use and motor vehicle excise taxes. State Aid distributions are made monthly. Remember that the actual amount to be distributed under the state aid distribution fund is based on sales tax collections during the period involved, so distributions will not necessarily be uniform. Forty-three and one-half percent of one cent of the sales tax is deposited into the state aid distribution fund, with cities and park districts receiving 46.3 percent of this amount.

Distributions are made on a per capita basis based on the most recent US Census population data available at the beginning of the State's fiscal year. Starting with the August 2023 monthly payment, state aid distribution fund payments will be based on the 2022 Census estimates. The 2022 census estimates are available on NDLC's website at www.ndlc.org/budgeting.

As in past Legislative years, we are using the revenue forecast that was adopted by the North Dakota Legislature. In order to convert the data from the state's fiscal year budget data to the city calendar year budget data, a presumption was added that there would be a 4.5% increase in State Aid distributions from fiscal year 2023 to fiscal year 2024. After the Legislative Session, work continues to refine the forecast and what it means between fiscal years. That work has not been completed yet. When it is finished, if the forecasted number changes by more than 1-2%, a new revenue forecast will be provided to cities for the State Aid Distribution Fund.

Please note that State Aid payments changed from quarterly distributions to monthly distributions in calendar year 2021 so your historical revenue data from years prior to 2021, will show payments in quarterly increments.

| | |
|--|---------------|
| Calendar Year 2022 (total of monthly payments – actual) | \$ 53,444,056 |
| Calendar Year 2023 (total of monthly payments – projected) | \$ 54,950,000 |
| Calendar Year 2024 (total of monthly payments – projected) | \$ 56,000,000 |
| <i>Projected to be about \$92.29 per capita for 2024.</i> | |

Highway Tax Distribution (distribution to cities, NDCC 54-27-19)

Revenue for the highway tax distribution fund is dependent on fuel sales and the level of the gas tax and motor vehicle registration fees. Cities receive about 12.5% of highway tax distribution fund revenues. Distributions are based on formulas relying on population numbers that change based on the size of the cities in the county and the size of the city. For more information on the formula, review the North Dakota Treasurer's Highway Tax Distribution Fund Flow chart at <https://www.treasurer.nd.gov/sites/www/files/documents/Highway%20Tax%20Distribution%20Flow%20Chart.pdf>.

During the 2023 Legislative Session, the North Dakota Legislature made an additional appropriation of \$60,000,000 from Legacy Fund earnings to the Highway Tax Distribution Fund. This additional appropriation would have resulted in approximately \$7,400,000 more being distributed to cities in July of 2023. During the 2023 Legislative Session, this funding was moved to the Legacy Earnings Highway Tax Distribution Fund in HB 1379. This change results in this year's Calendar Year 2023 revenue projection being approximately 25% less than what was projected in our 2023 Revenue Projections from last June; however, cities will be receiving a separate distribution of funds. See below for more information.

| | |
|--|---------------|
| Calendar Year 2022 (total of monthly payments – actual) | \$ 31,958,722 |
| Calendar Year 2023 (total of monthly payments – projected) | \$ 32,167,630 |
| Calendar Year 2024 (total of monthly payments – projected) | \$ 31,300,000 |

Projected to be 2% less in 2024 as compared with 2022.

Legacy Earnings Highway Tax Distribution (distributions to cities, NDCC 54-27-19.3)

During the 2023 Legislative Session, the North Dakota Legislature passed HB 1379 and HB 1012 which provide a \$100 million appropriation to the Legacy Earnings Highway Distribution Fund. Under that fund, 28.5% of the Legacy Fund Highway Tax Distribution is distributed to cities and counties through the same formula as the highway tax distribution fund.

In order to make this distribution, the North Dakota State Treasurer's office will need to collect direct deposit authorization forms for all cities and counties. That process will begin in July 2023. It is expected that this process will be complete sometime in late fall 2023, and cities will receive this distribution by December 2023. This distribution will only happen once per biennium so cities should not plan on getting another distribution in Calendar Year 2024. A estimate of distribution amounts is available on the League's website at www.ndlc.org/budgeting.

| | |
|--|---------------|
| Calendar Year 2023 (total of yearly payment – projected) | \$ 10,300,000 |
|--|---------------|

Projected to be about 32% of your city's Calendar 2023 Highway Tax Distribution.

32%

Fire Insurance Premium Tax (NDCC 18-04)

The fire insurance premium tax is distributed to city fire departments, certified rural fire departments, or fire protection districts on or before December first of each year. In 2023, the North Dakota Legislature passed SB 2211, which removes the requirement for a legislative appropriation to distribute fire insurance premium tax money. This resulted in an estimated 41% increase in fire insurance premium tax distributions from calendar year 2022 to calendar year 2023. Since this distribution is based on the amount of insurance premiums paid in 2023, it is difficult to predict what that amount will be for 2024. Additionally, conversations with the Insurance Commissioner's office revealed that there are a lot of variables in the premium tax collected in 2023 and distributed in 2024 and an increase cannot be projected. As a result, we are

forecasting that fire insurance premium tax distributions will stay the same from 2023 to 2024. See below for more information:

| | |
|---|---------------|
| Calendar Year 2022 (total of yearly payment – actual) | \$ 9,794,235 |
| Calendar Year 2023 (total yearly payment – projected) | \$ 13,900,000 |
| Calendar Year 2024 (total yearly payment – projected) | \$ 13,900,000 |

There is estimated to be a 42% increase in the Fire Tax Insurance Premium distributions for fire departments from 2022 to 2024.

Oil and Gas Gross Production Tax (NDCC 57-51-15, 16)

We encourage you to refer to Western Dakota Energy Association's website for guidance and updated forecasts: <https://www.ndenergy.org/> and to the Department of Mineral Resources website for the monthly Directors Cut reports found here: <https://www.dmr.nd.gov/dmr/oilgas/directorscut>.

Coal Conversion Tax (NDCC 57-60-14, 15)

Coal Conversion tax distributions are based on the actual coal production in each county. Cities that receive coal conversion tax distributions should rely on local data and information to determine revenue projections for 2024.

City Cigarette Tax (NDCC 57-36-31)

City cigarette tax distributions are distributed in June and December each year on a per capita basis. The allocation is based on the population of each city according to the last federal census. City Cigarette Tax disbursements will be made based on 2020 Census numbers. All the forecasting data has predicted that this revenue source will continue on a downward trend.

| | |
|---|--------------|
| Calendar Year 2022 (total of biannual payments – actual) | \$ 1,153,351 |
| Calendar Year 2023 (total of biannual payments – projected) | \$ 1,090,264 |
| Calendar Year 2024 (total of biannual payments – projected) | \$ 1,072,282 |

Projected to be approximately 7% less in 2024 as compared with 2022

Municipal Infrastructure Fund, aka Prairie Dog Funds (NDCC 57-51.1-07.7)

In 2019, the North Dakota Legislature passed HB 1066, which allocated up to \$250,000,000 of oil and gas tax revenue per biennium for infrastructure projects to cities, counties, townships, and airports in non-oil producing counties. For the money to be disbursed, different "buckets" must fill before the municipal infrastructure buckets fill. The buckets fill based on the amount of oil and gas taxes that are collected. The amount of tax collected is dependent on the amount of oil and gas produced and the price oil and gas producers receive for their product. The process of filling the buckets starts over each biennium. You can follow the progress of the buckets filling on the North Dakota Treasurer's website at <https://www.treasurer.nd.gov/operation-prairie-doghouse-bill-1066>.

Non-oil and gas producing cities received a distribution of prairie dog funds in February of 2023. The Municipal Infrastructure Fund buckets are not forecast to fill during calendar year 2024; however, under the legislative budget forecast, there is forecasted to be a distribution during calendar year 2025.

NDPERS Retirement

Several North Dakota cities' employees are enrolled in the NDPERS retirement program. During the 2023 Legislative Session, [HB 1040](#) passed which converts the defined benefit plan to a defined contribution plan for newly hired employees. As part of the way the cost of this

conversion is paid, participating employers will pay an additional one percent contribution of an employee's monthly salary or wage, beginning with the monthly reporting period of January 2024.

NDPERS Health Insurance

This is an expense and not a revenue source; however, many cities provide health insurance for their employees through the NDPERS program. Participating cities should have received the rates memo for the 2023-2025 biennium; however, it is also available online at <https://www.ndpers.nd.gov/sites/www/files/documents/employer-additional-information/employer-memo-health-rates-polsubs-2023.pdf>.



SALARY PLAN REVIEW

Benefit Changes



- NDPERS EMPLOYER CONTRIBUTIONS
 - **MAIN PLAN – INCREASE 1%**
 - PREVIOUS = 9.07% → 10.07%
 - **PUBLIC SAFETY PLAN – INCREASE 1.23%**
 - PREVIOUS = 9.07% → 10.30%
- BCBSND
 - FUND PERFORMING WELL
 - BUDGETING 5% INCREASE

Public Works Study



- **Peer Cities – Very Competitive**
 - (Wahpeton, Valley City, Crookston, Grafton, Jamestown)
- **Regional Private Competitors – Low opening window**
 - Competitive when hiring at steps D, E, and F
- **Recommendation – Drop a column of salary plan at the beginning and add one at the end**

(NDDOT, Fargo, Grand Forks reviewed to ensure we are comparable relative to our size)

| | | YR 1 | YR 2 | YR 3 | YR 4 | YR 5 | YR 6 | YR 7 | YR 8 | YR 9 | YR 10 | YR 11 | YR 12 | YR 13 | YR 14 |
|-------|-------|-------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | | 4% | 4% | 3% | 3% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% |
| GRADE | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O |
| 1 | 2,449 | 2,546 | 2,648 | 2,754 | 2,837 | 2,922 | 2,980 | 3,040 | 3,101 | 3,163 | 3,226 | 3,291 | 3,357 | 3,424 | 3,492 |
| 2 | 2,595 | 2,699 | 2,807 | 2,919 | 3,007 | 3,097 | 3,159 | 3,222 | 3,286 | 3,352 | 3,419 | 3,487 | 3,557 | 3,628 | 3,701 |
| 3 | 2,751 | 2,861 | 2,975 | 3,094 | 3,187 | 3,283 | 3,349 | 3,416 | 3,484 | 3,554 | 3,625 | 3,698 | 3,772 | 3,847 | 3,924 |
| 4 | 2,916 | 3,033 | 3,154 | 3,280 | 3,378 | 3,479 | 3,549 | 3,620 | 3,692 | 3,766 | 3,841 | 3,918 | 3,996 | 4,076 | 4,158 |
| 5 | 3,091 | 3,215 | 3,344 | 3,478 | 3,582 | 3,689 | 3,763 | 3,838 | 3,915 | 3,993 | 4,073 | 4,154 | 4,237 | 4,322 | 4,408 |
| 6 | 3,276 | 3,407 | 3,543 | 3,685 | 3,796 | 3,910 | 3,988 | 4,068 | 4,149 | 4,232 | 4,317 | 4,403 | 4,491 | 4,581 | 4,673 |
| 7 | 3,473 | 3,612 | 3,756 | 3,906 | 4,023 | 4,144 | 4,227 | 4,312 | 4,398 | 4,486 | 4,576 | 4,668 | 4,761 | 4,856 | 4,953 |
| 8 | 3,681 | 3,828 | 3,981 | 4,140 | 4,264 | 4,392 | 4,480 | 4,570 | 4,661 | 4,754 | 4,849 | 4,946 | 5,045 | 5,146 | 5,249 |
| 9 | 3,902 | 4,058 | 4,220 | 4,389 | 4,521 | 4,657 | 4,750 | 4,845 | 4,942 | 5,041 | 5,142 | 5,245 | 5,350 | 5,457 | 5,566 |
| 10 | 4,136 | 4,301 | 4,473 | 4,652 | 4,792 | 4,936 | 5,035 | 5,136 | 5,239 | 5,344 | 5,451 | 5,560 | 5,671 | 5,784 | 5,900 |
| 11 | 4,384 | 4,559 | 4,741 | 4,931 | 5,079 | 5,231 | 5,336 | 5,443 | 5,552 | 5,663 | 5,776 | 5,892 | 6,010 | 6,130 | 6,253 |
| 12 | 4,647 | 4,833 | 5,026 | 5,227 | 5,384 | 5,546 | 5,657 | 5,770 | 5,885 | 6,003 | 6,123 | 6,245 | 6,370 | 6,497 | 6,627 |
| 13 | 4,926 | 5,123 | 5,328 | 5,541 | 5,707 | 5,878 | 5,996 | 6,116 | 6,238 | 6,363 | 6,490 | 6,620 | 6,752 | 6,887 | 7,025 |
| 14 | 5,222 | 5,431 | 5,648 | 5,874 | 6,050 | 6,232 | 6,357 | 6,484 | 6,614 | 6,746 | 6,881 | 7,019 | 7,159 | 7,302 | 7,448 |
| 15 | 5,535 | 5,756 | 5,986 | 6,225 | 6,412 | 6,604 | 6,736 | 6,871 | 7,008 | 7,148 | 7,291 | 7,437 | 7,586 | 7,738 | 7,893 |
| 16 | 5,867 | 6,102 | 6,346 | 6,600 | 6,798 | 7,002 | 7,142 | 7,285 | 7,431 | 7,580 | 7,732 | 7,887 | 8,045 | 8,206 | 8,370 |
| 17 | 6,219 | 6,468 | 6,727 | 6,996 | 7,206 | 7,422 | 7,570 | 7,721 | 7,875 | 8,033 | 8,194 | 8,358 | 8,525 | 8,696 | 8,870 |
| 18 | 6,592 | 6,856 | 7,130 | 7,415 | 7,637 | 7,866 | 8,023 | 8,183 | 8,347 | 8,514 | 8,684 | 8,858 | 9,035 | 9,216 | 9,400 |
| 19 | 6,988 | 7,268 | 7,559 | 7,861 | 8,097 | 8,340 | 8,507 | 8,677 | 8,851 | 9,028 | 9,209 | 9,393 | 9,581 | 9,773 | 9,968 |
| 20 | 7,407 | 7,703 | 8,011 | 8,331 | 8,581 | 8,838 | 9,015 | 9,195 | 9,379 | 9,567 | 9,758 | 9,953 | 10,152 | 10,355 | 10,562 |
| 21 | 7,851 | 8,165 | 8,492 | 8,832 | 9,097 | 9,370 | 9,557 | 9,748 | 9,943 | 10,142 | 10,345 | 10,552 | 10,763 | 10,978 | 11,198 |
| 22 | 8,997 | 9,357 | 9,731 | 10,120 | 10,424 | 10,737 | 10,952 | 11,171 | 11,394 | 11,622 | 11,854 | 12,091 | 12,333 | 12,580 | 12,832 |

SALARY PLAN



- CPI: June 2022 – June 2023= 3%
 - Food up, Energy down
- COLA Recommendation for 2023 – 3%
- One time \$1,000 bonus to each City Employee
 - \$500 distributed April 1
 - \$500 distributed October 1

GENERAL FUND FINANCIAL IMPACT

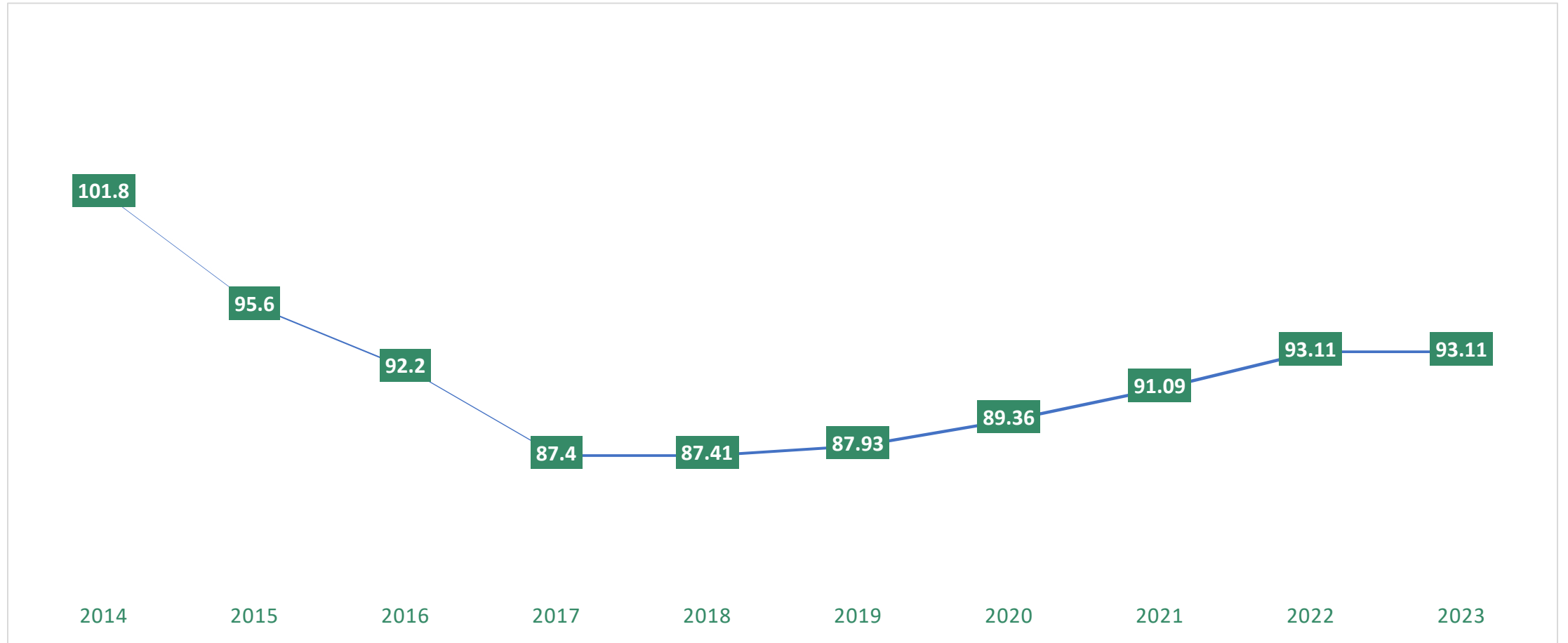
- **NDPERS INCREASE 1% & 1.23% = \$ 34,152 additional responsibility incurred before COLA**
- **COLA INCREASE EVERY 1% = \$ 36,028 in salary & benefits per every 1% increase in General Fund**
- **TOTAL LONG TERM ADDITIONAL RESPONSIBILITY = \$ 142,236**
- **One time \$1,000 bonus to each City Employee**
 - **\$71,800 one-time expense (includes payroll taxes and retirement contributions)**
- **TOTAL SALARY AND BENEFITS INCREASE = \$ 214,036**

EMPLOYEE IMPACT

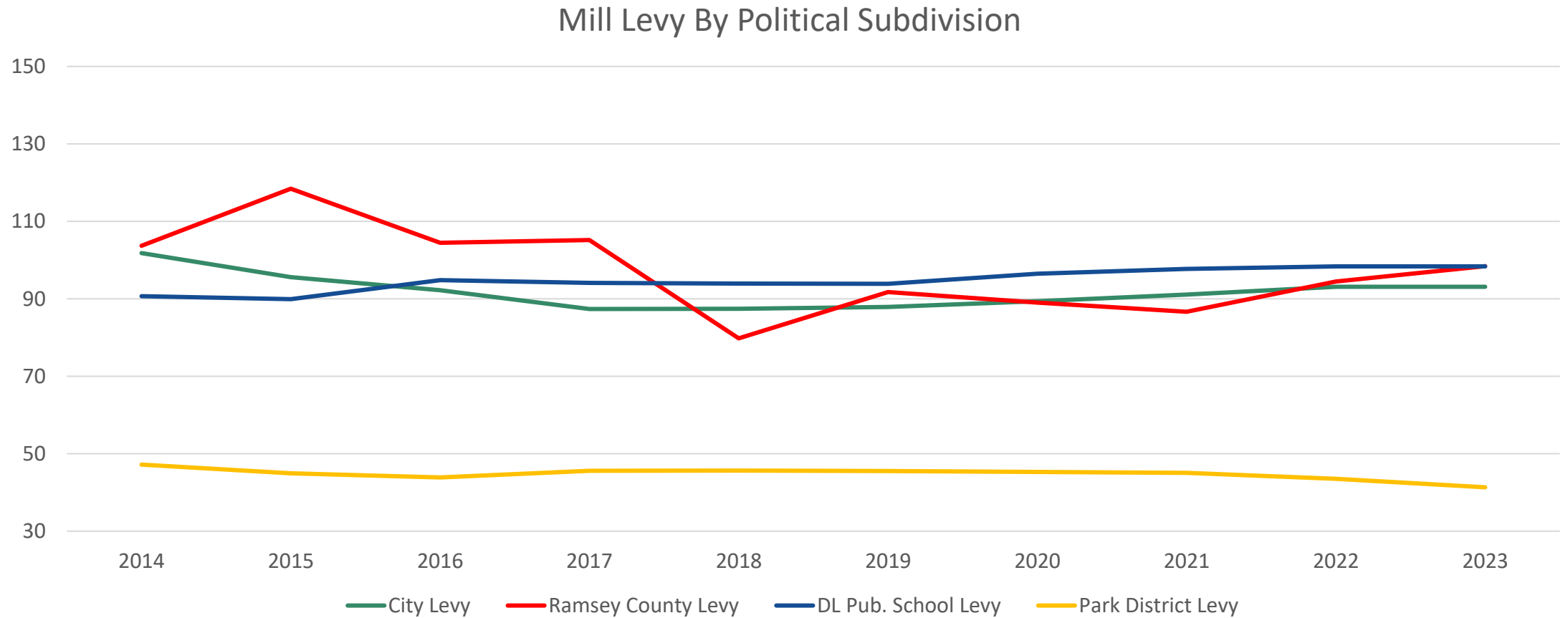


- **RANGES OF EFFECTIVE RAISE WITH \$1,000 BONUS**
 - 3.68% - 5.30%
 - AVERAGE = 4.57%
- **NO INCREASE TO RETIREMENT CONTRIBUTION**
- **DIRECTION ON HEALTH INSURANCE TO BE DETERMINED IN MONTHS AHEAD – 5% INCREASE BUDGETED**

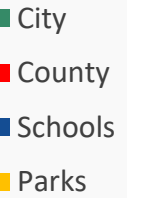
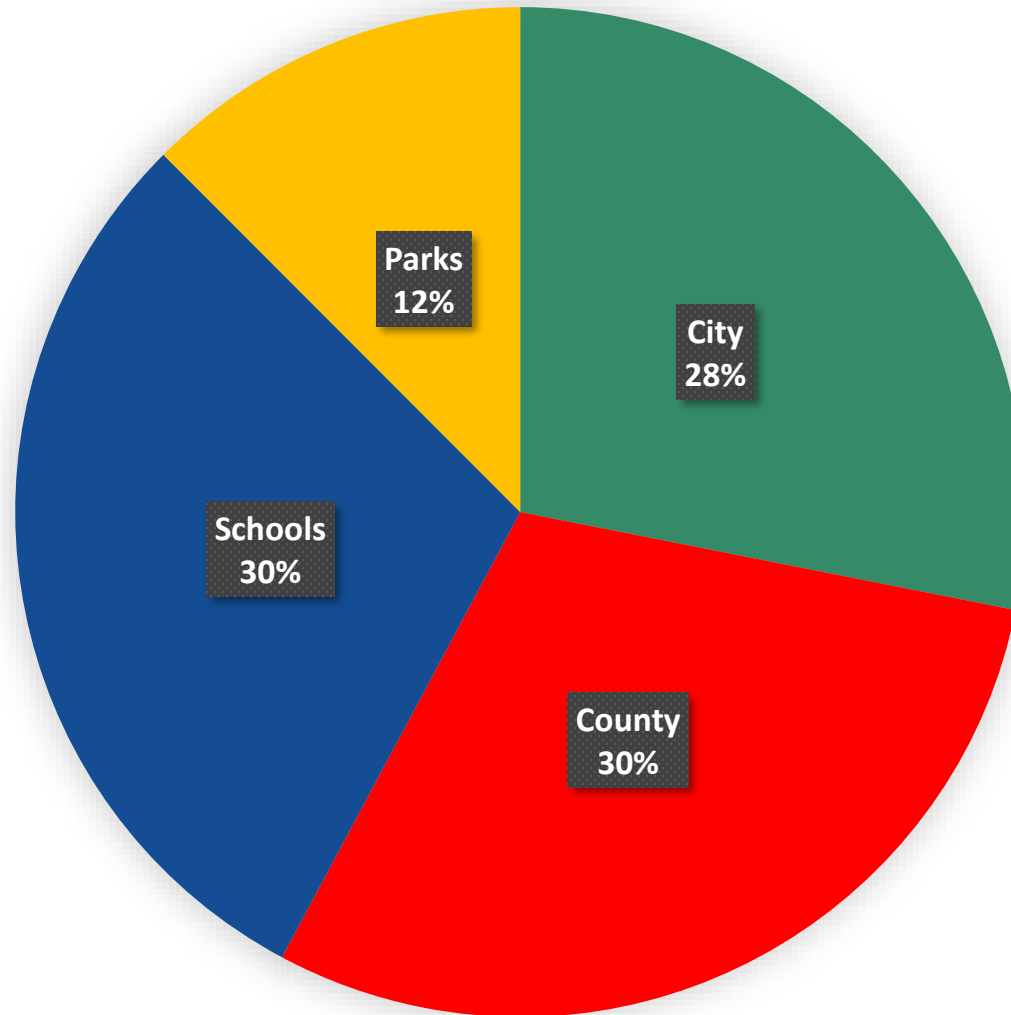
City Mill Levy: 2014-2023



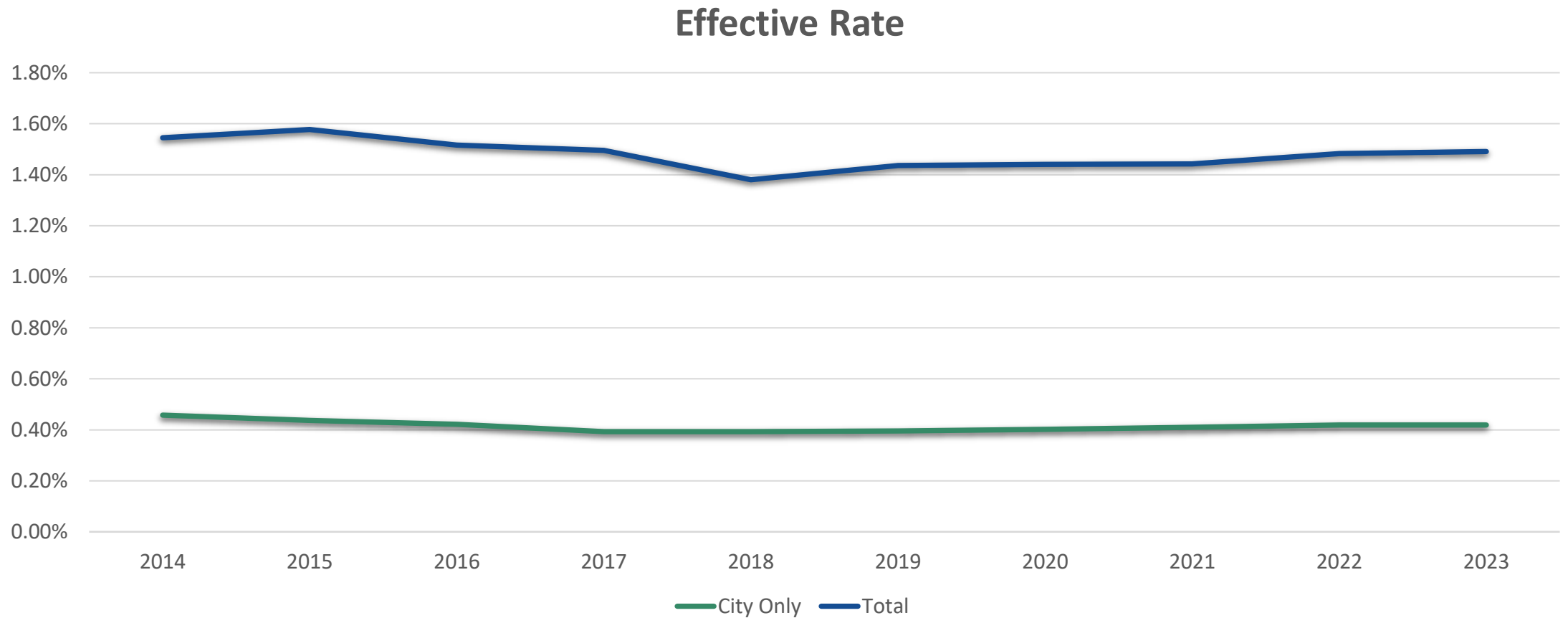
MILL LEVY: 2014 – 2023



PROPERTY TAX %'s – 2023



EFFECTIVE TAX RATE ON \$200,000 HOME



MILL VALUE/GROWTH



2019 = \$17,933

2020 = \$19,098 (6.50% growth)

2021 = \$19,775 (3.54% growth)

2022 = \$20,254 (2.42% growth)

2023 = \$20,705 (2.23% growth)

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET | ENTERPRISE |
|---------|-------------------------------------|------------------|------------------|------------------|------------------|------------------------|
| | | 2021 | 2022 | 2023 | 2024 | & NOTES |
| 31100 | GENERAL PROPERTY TAXES | 1,388,226 | 1,466,425 | 1,541,500 | 1,560,329 | 75.36 mills |
| 31410 | SALES TAX (4.182M X 41.75%) | 1,630,167 | 1,626,291 | 1,681,000 | 1,745,985 | |
| 32110 | BEER & LIQUOR LICENSE | 47,305 | 50,420 | 50,000 | 50,000 | |
| 32210 | ANIMAL LICENSE & IMPOUND | 2,029 | 1,936 | 2,000 | 2,000 | |
| 32230 | BUILDING PERMITS | 15,430 | 30,683 | 13,000 | 13,000 | |
| 32240 | BUILDING PERMITS (EXT. TERRITORIAL) | 3,084 | 2,450 | 3,000 | 3,000 | |
| 32250 | EXCAVATION PERMITS | 0 | 0 | 0 | 0 | |
| 32260 | GAMES OF CHANCE PERMITS | 2,380 | 2,600 | 2,000 | 2,000 | |
| 32290 | MISCELLANEOUS PERMITS | 1,735 | 1,060 | 2,000 | 2,000 | |
| 33140 | AVIATION SECURITY (POLICE STAFF) | 6,160 | 0 | 0 | 0 | |
| 33520 | CIGARETTE TAX | 16,448 | 13,741 | 15,000 | 15,000 | |
| 33550 | GAMING TAX | 7,019 | 4,817 | 5,000 | 5,000 | |
| 33600 | STATE GRANT | 0 | 58 | 0 | 0 | |
| 33620 | TELECOMMUNICATION | 29,088 | 29,088 | 29,088 | 29,088 | |
| 33630 | STATE AID DIST. 70% | 464,673 | 450,621 | 453,945 | 462,500 | 30% to Park Distr. |
| 33660 | FEDERAL GRANTS | 648,463 | 589,484 | 0 | 0 | |
| 33810 | 20% COUNTY RD & BRIDGE | 12,872 | 13,105 | 12,000 | 12,000 | |
| 34120 | GAS INSPECTION FEES | 390 | 195 | 850 | 850 | |
| 34310 | STR MAINTENANCE IMPOUND | 27,700 | 18,092 | 25,000 | 25,000 | |
| 34360 | CREDIT CARD CONVENIENCE FEE | 5,844 | 4,476 | 5,000 | 5,000 | |
| 34370 | STREET LIGHT UTILITY | 127,371 | 124,484 | 125,000 | 125,000 | |
| 34380 | MOSQUITO CONTROL | 61,332 | 59,988 | 60,000 | 60,000 | |
| 34610 | MIDCO CABLE TV FRANCHISE | 37,741 | 28,879 | 35,000 | 35,000 | |
| 34620 | NDTC CABLE TV FRANCHISE | 18,744 | 21,232 | 15,000 | 15,000 | |
| 35110 | MUNICIPAL JUDGE FINES | 150,890 | 123,902 | 125,000 | 125,000 | |
| 35120 | POLICE - PARKING TICKETS | 160 | 755 | 1,500 | 1,500 | |
| 35130 | DOMESTIC VIOLENCE | 3,321 | 2,863 | 2,000 | 2,000 | |
| 35140 | MUNICIPAL JUDGE COSTS | 24,038 | 17,713 | 25,000 | 25,000 | |
| 35150 | HANDICAP PARKING FINES | 0 | 100 | 0 | 0 | |
| 36070 | DONATIONS | 5,800 | 15,990 | 1,500 | 1,500 | |
| 36100 | INTEREST EARNINGS | 2,447 | 15,872 | 200,000 | 350,000 | |
| 36120 | POLICE FEES | 2,177 | 3,137 | 2,000 | 2,000 | |
| 36110 | SHADE TREE MATCHING GRANT | 0 | 0 | 0 | 10,000 | |
| 36110 | GRANTS | 5,950 | 0 | 31,500 | 64,935 | *SIRN Reimb. '23 & '24 |
| 36200 | RENTAL OF EQUIPMENT OR LAND | 6,636 | 35,665 | 10,000 | 10,000 | |
| 36250 | DLPS PD OFFICER REIMBURSEMENT | 50,000 | 73,900 | 77,850 | 77,850 | |
| 36400 | SALE OF FIXED ASSETS | 1,850 | 35,768 | 10,000 | 10,000 | |
| 36410 | INSURANCE COLLECTIONS | 14,228 | 22,908 | 0 | 0 | |
| 36820 | HOUSING AUTHORITY CONTRIBUTION | 17,608 | 0 | 20,000 | 20,000 | |
| 36860 | LOAN PROCEEDS | 0 | 0 | 0 | 0 | |
| 36900 | MISCELLANEOUS | 44,845 | 56,545 | 70,000 | 50,000 | |
| 36950 | LOAN REPAYMENTS - PRINCIPAL | 43,985 | 44,712 | 78,463 | 80,849 | |
| 36960 | LOAN REPAYMENTS - INTEREST | 20,370 | 19,643 | 35,720 | 37,193 | |
| | SUB-TOTAL | 4,948,504 | 5,009,597 | 4,765,916 | 5,035,579 | |

| ACCT. # | DESCRIPTION | ACTUAL 2021 | ACTUAL 2022 | FORECAST 2023 | BUDGET 2024 | ENTERPRISE & NOTES |
|--|---|-----------------------------------|------------------|------------------|------------------|-----------------------|
| | | ACTUAL 2021 | ACTUAL 2022 | FORECAST 2023 | BUDGET 2024 | |
| 700 | TRANSFER IN/OUT | | | | | |
| 39110 | ADMIN FEE AIRPORT (FROM 9000) | 2,000 | 2,000 | 2,000 | 2,000 | |
| 39110 | ADMIN FEE LR GROWTH (FROM 8013) | 1,200 | 1,200 | 1,200 | 1,200 | |
| 39110 | ADMIN FEE JOB DEV. (FROM 8010) | 1,200 | 1,200 | 1,200 | 1,200 | |
| 39110 | ADMIN FEE LIBRARY. (FROM 8002) | 1,200 | 1,200 | 1,200 | 1,200 | |
| 39110 | ADMIN FEE PARKING (FROM 8006) | 1,200 | 1,200 | 1,200 | 1,200 | |
| 39120 | EQUIPMENT RESERVE (FROM 2012) PD | 0 | 0 | 110,000 | 76,000 | |
| 39120 | EQUIPMENT RESERVE (FROM 2012) FD | 0 | 0 | 0 | 11,602 | |
| 39120 | EQUIPMENT RESERVE (FROM 2012) STREETS | 29,999 | 0 | 50,000 | 45,000 | |
| 36200 | MISCELLANEOUS | 0 | 0 | 0 | 0 | |
| 39800 | AIRPORT HANGER (FROM 8015) | 0 | 0 | 0 | 0 | |
| 39880 | PROJECT ADMIN. (ALL CONSTRUCTION) | 118,870 | 78,659 | 112,500 | 168,000 | |
| 39890 | PROJECT LEGAL (ALL CONSTRUCTION) | 118,870 | 78,659 | 112,500 | 168,000 | |
| 39900 | PROJECT ENG. (ALL CONSTRUCTION) | 237,740 | 157,319 | 225,000 | 336,000 | |
| 39920 | 20% ENTERPRISE TRANSFER | 944,008 | 915,957 | 945,000 | 954,694 | |
| 39930 | TRANSFER IN (FROM 2021) | 0 | 0 | 418 | 0 | |
| 39980 | INTERDEPT. (GF SHARE W/ENTERPRISE) | 296,195 | 302,381 | 313,662 | 325,890 | |
| 39990 | TRANSFERS IN | 0 | 0 | 0 | 0 | |
| | SUB-TOTAL | 1,752,482 | 1,539,775 | 1,875,880 | 2,091,986 | |
| TOTAL REVENUE (BEFORE PASS THROUGH) | | 6,700,986 | 6,549,373 | 6,641,796 | 7,127,565 | |
| | | <u>2024 Construction Projects</u> | <u>4% Legal</u> | <u>4% Admin</u> | <u>8% Engr</u> | |
| | | \$ 4,200,000 | \$ 168,000 | \$ 168,000 | \$ 336,000 | |
| 900 | PASS THROUGH REVENUE | 2021 | 2022 | 2023 | 2024 | |
| 31400 | LODGING TAX (2%) | 113,659 | 120,167 | 130,000 | 130,000 | |
| 31420 | RESTAURANT/LODGING TAX (1%) | 325,031 | 308,819 | 310,000 | 315,000 | |
| 31430 | PARK DISTRICT (.25%) SALES TAX | 0 | 0 | 455,555 | 464,667 | |
| 31440 | STATE AID DISTRIBUTION (PARK BOARD 30%) | 199,145 | 193,127 | 194,545 | 198,215 | |
| | TOTAL PASS THROUGH | 637,835 | 622,113 | 1,090,100 | 1,107,882 | |
| TOTAL REVENUE W/PASS THROUGH | | 7,338,821 | 7,171,486 | 7,731,896 | 8,235,447 | |

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET | ENTERPRISE & NOTES |
|---------|-------------|--------|--------|----------|--------|-----------------------|
| | | 2021 | 2022 | 2023 | 2024 | |

1000 GENERAL FUND

| | | ACTUAL | ACTUAL | FORECAST | BUDGET | |
|-------|---|----------------|----------------|------------------|------------------|-------------|
| 000 | NON-DEPARTMENTAL | 2021 | 2022 | 2023 | 2024 | |
| 41500 | CONTRACT LABOR/NETWORK MGR. | 60,231 | 37,089 | 30,000 | 40,000 | |
| 41600 | CONTRACT LABOR/HR MGR. | 12,000 | 12,000 | 12,000 | 12,000 | |
| 42400 | WORKMEN'S COMPENSATION | 9,318 | 10,771 | 31,318 | 10,000 | |
| 42500 | UNEMPLOYMENT COMPENSATION | 0 | 0 | 0 | 0 | |
| 43110 | AUDIT FEES | 10,789 | 0 | 0 | 20,000 | |
| 43130 | ELECTIONS | 0 | 438 | 0 | 3,000 | |
| 43200 | VICTIM. WITNESS FEE | 3,321 | 0 | 100 | 100 | |
| 43210 | FIRE & TORNADO | 3,591 | 4,005 | 4,000 | 4,000 | |
| 43220 | EQUIPMENT INSURANCE | 106,868 | 99,864 | 88,000 | 90,000 | |
| 43250 | CREDIT CARD EXPENSE | 4,186 | 9,549 | 5,000 | 5,000 | |
| 43320 | COMPUTER | 1,253 | 0 | 10,000 | 15,000 | |
| 43330 | MAINT./LEASE ON EQ./SOFTWARE | 42,466 | 47,097 | 45,000 | 50,000 | |
| 43600 | PUBLISHING & PRINTING | 24,693 | 25,460 | 0 | 27,000 | |
| 43910 | STREET LIGHTING | 114,147 | 115,078 | 115,000 | 115,000 | |
| 43990 | MOSQUITO CONTROL | 30,526 | 40,520 | 60,000 | 60,000 | |
| 44040 | GRANT EXPENDITURES | 55,833 | 0 | 0 | 0 | |
| 44100 | OFFICE SUP. & POSTAGE | 0 | 475 | 0 | 0 | |
| 44900 | MISCELLANEOUS | 31,922 | 16,525 | 20,000 | 20,000 | |
| 44940 | MAYOR COMM ON HANDICAP (1 mill) + \$2500 | 19,440 | 20,164 | 22,755 | 23,205 | |
| 55070 | DL ANGLERS | 8,000 | 8,000 | 10,000 | 10,000 | |
| 55160 | RSVP FINANCIAL SUPPORT | 5,700 | 5,700 | 5,700 | 5,700 | |
| 55170 | LRHC FINANCIAL SUPPORT (1.5 mills)+\$7500 | 28,647 | 29,664 | 37,883 | 38,558 | |
| 55180 | LR COMMUNITY SHELTER SUPPORT | 0 | 10,000 | 10,000 | 10,000 | |
| 55190 | LR JOINT TRAINING CENTER | 0 | 6,089 | 58,000 | 10,000 | |
| 56200 | LAW ENFORCEMENT CENTER RENT | 31,577 | 40,189 | 104,300 | 59,995 | |
| 56210 | LEC COST SHARE | 210,663 | 327,255 | 365,756 | 396,972 | |
| 56220 | LAW ENFORCEMENT CENTER BOARD | 97,051 | 96,831 | 134,000 | 180,000 | |
| 56500 | EQUIPMENT (\$500 OR OVER) | 26,807 | 0 | 0 | 25,000 | *Pictometry |
| 57300 | SERVICE CHARGES | 540 | 3,032 | 5,000 | 5,000 | |
| 58310 | SIGNAL & STREET LIGHT MAINT. | 22,289 | 11,791 | 20,000 | 20,000 | |
| 56320 | LAND/EASEMENT ACQUISITION | 0 | 0 | 0 | 0 | |
| | TOTAL NON-DEPARTMENTAL | 961,858 | 977,586 | 1,193,812 | 1,255,530 | |

| | | ACTUAL | ACTUAL | FORECAST | BUDGET | |
|-------|------------------------------|---------------|---------------|---------------|---------------|--|
| 110 | CITY COMMISSION | 2021 | 2022 | 2023 | 2024 | |
| 41100 | PERMANENT SALARIES | 46,288 | 51,709 | 54,873 | 59,019 | |
| 42200 | FICA (6.20%) | 2,870 | 3,086 | 3,402 | 3,659 | |
| 42350 | MEDICARE (1.45%) | 671 | 722 | 796 | 856 | |
| 43400 | EDUCATION & TRAINING | 582 | 1,127 | 2,000 | 2,000 | |
| 43420 | OUT-OF-STATE TRAVEL | 0 | 0 | 0 | 0 | |
| 43560 | TELEPHONE (CELL) | 816 | 750 | 300 | 750 | |
| 43710 | LEAGUE OF CITIES | 0 | 0 | 0 | 4,500 | |
| 56500 | EQUIPMENT (\$500 OR OVER) | 1,507 | 0 | 0 | 0 | |
| | TOTAL CITY COMMISSION | 52,733 | 57,394 | 61,371 | 70,784 | |

17,696
25%

| | | ACTUAL | ACTUAL | FORECAST | BUDGET | |
|-------|-----------------------------------|--------|--------|----------|--------|--|
| 120 | MUNICIPAL JUDGE | 2021 | 2022 | 2023 | 2024 | |
| 41100 | PERMANENT SALARIES (CONTRACTED) | 51,530 | 55,221 | 57,982 | 60,721 | |
| 41100 | PERMANENT SALARIES (CLERK) (1 FT) | 44,716 | 54,413 | 76,413 | 52,234 | |
| 41200 | TEMPORARY/PART TIME SALARIES | 0 | 0 | 0 | 0 | |
| 41300 | OVERTIME SALARIES | 0 | 57 | 500 | 500 | |
| 41500 | CONTRACT LABOR (PT CLERK) | 0 | 0 | 0 | 0 | |
| 42100 | HEALTH INSURANCE | 10,680 | 11,280 | 11,280 | 11,844 | |
| 42200 | FICA (6.20%) | 6,032 | 6,519 | 8,363 | 7,034 | |
| 42300 | RETIREMENT (10.07%) | 4,249 | 4,947 | 6,931 | 5,260 | |
| 42350 | MEDICARE (1.45%) | 1,411 | 1,525 | 1,956 | 1,645 | |
| 43120 | LEGAL FEES | 4,900 | 3,722 | 5,000 | 5,000 | |
| 43330 | MAINT./LEASE ON EQ./SOFTWARE | 533 | 481 | 480 | 500 | |
| 43400 | EDUCATION & TRAINING | 150 | 2,372 | 1,500 | 2,000 | |
| 43560 | TELEPHONE (CELL) | 377 | 242 | 500 | 1,000 | |

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET | ENTERPRISE & NOTES |
|---------|---------------------------------|----------------|----------------|----------------|----------------|-----------------------|
| | | 2021 | 2022 | 2023 | 2024 | |
| 43600 | PUBLISHING/PRINTING/ADVERTISING | 0 | 0 | 0 | 0 | |
| 44100 | OFFICE SUPPLIES & POSTAGE | 1,967 | 3,188 | 3,000 | 3,000 | |
| 44200 | OPERATION & MAINTENANCE | 0 | 0 | 300 | 600 | |
| 44280 | TOOLS & EQUIPMENT EXPENSE | 0 | 0 | 300 | 0 | |
| 56500 | EQUIPMENT (\$500 OR OVER) | 0 | 0 | 0 | 0 | |
| | TOTAL MUNICIPAL JUDGE | 126,545 | 143,967 | 174,505 | 151,338 | |

| 141 | AUDITING DEPARTMENT | ACTUAL | ACTUAL | FORECAST | BUDGET | (All SF + 25%) 120,937 |
|-------|---------------------------------|----------------|----------------|----------------|----------------|---------------------------|
| | | 2021 | 2022 | 2023 | 2024 | |
| 41100 | PERMANENT SALARIES (4 FT) | 272,503 | 311,302 | 278,730 | 298,492 | |
| 41110 | ADDITIVE TO SALARY | 2,025 | 11,650 | 1,800 | 1,800 | |
| 41300 | OVERTIME TO SALARY | 0 | 27 | 0 | 0 | |
| 41400 | COMPENSATED ABSENCES | 40 | 0 | 0 | 0 | |
| 42100 | HEALTH INSURANCE | 73,920 | 68,832 | 83,170 | 87,329 | 34,500 |
| 42200 | FICA (6.20%) | 17,044 | 20,117 | 17,281 | 18,507 | 7,498 |
| 42300 | RETIREMENT (10.07%) | 22,734 | 28,500 | 25,281 | 30,058 | 10,969 |
| 42350 | MEDICARE (1.45%) | 3,986 | 4,705 | 4,042 | 4,328 | 1,754 |
| 43400 | EDUCATION & TRAINING | 2,521 | 403 | 3,000 | 3,000 | |
| 43420 | OUT-OF-STATE TRAVEL | 0 | 0 | 0 | 0 | |
| 43560 | TELEPHONE (CELL) | 677 | 807 | 300 | 300 | |
| 43600 | PUBLISHING/PRINTING/ADVERTISING | 247 | 810 | 800 | 800 | |
| 44100 | OFFICE SUPPLIES & POSTAGE | 815 | 1,025 | 500 | 750 | |
| 44200 | OPERATION & MAINTENANCE | 39 | 79 | 100 | 400 | |
| 44260 | EQUIPMENT MAINTENANCE | 0 | 0 | 500 | 500 | |
| 44900 | MISCELLANEOUS | 0 | 0 | 0 | 0 | |
| 56500 | EQUIPMENT (\$500 OR OVER) | 2,700 | 0 | 1,000 | 1,000 | |
| | TOTAL AUDITING DEPT. | 399,251 | 448,257 | 416,504 | 447,264 | 175,658 |

| 143 | CITY ATTORNEY | ACTUAL | ACTUAL | FORECAST | BUDGET |
|-------|---------------------------------|---------------|---------------|----------------|----------------|
| | | 2021 | 2022 | 2023 | 2024 |
| 41100 | PERMANENT SALARIES (CONTRACTED) | 59,988 | 76,254 | 100,000 | 100,000 |
| 43120 | LEGAL FEES | 11,249 | 6,497 | 0 | 0 |
| 43400 | EDUCATION & TRAINING | 0 | 0 | | |
| 43420 | OUT-OF-STATE TRAVEL | 0 | 0 | 0 | 0 |
| 44100 | SUPPLIES & POSTAGE | 110 | 279 | 0 | 0 |
| | TOTAL CITY ATTORNEY | 71,347 | 83,030 | 100,000 | 100,000 |

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET | ENTERPRISE & NOTES |
|---------|---------------------------------|----------------|----------------|----------------|----------------|-----------------------|
| | | 2021 | 2022 | 2023 | 2024 | |
| | | ACTUAL | ACTUAL | FORECAST | BUDGET | |
| 144 | ASSESSING DEPARTMENT | 2021 | 2022 | 2023 | 2024 | |
| 41100 | PERMANENT SALARIES (2 FT) | 132,427 | 150,042 | 139,128 | 154,886 | |
| 41110 | ADDITIVE TO SALARY | 0 | 0 | 0 | 0 | |
| 41400 | COMPENSATED ABSENCES | 0 | 0 | 0 | 0 | |
| 41700 | CONTRACT LABOR/ASSESSOR | 22,250 | 7,500 | 0 | 25,000 | *Vanguard Data Update |
| 42100 | HEALTH INSURANCE | 30,288 | 29,124 | 40,931 | 42,978 | |
| 42200 | FICA (6.20%) | 7,823 | 8,827 | 8,626 | 9,603 | |
| 42250 | ND PERS RETIREMENT (10.07%) | 12,011 | 13,522 | 12,619 | 15,597 | |
| 42300 | CITY SHARE DEFERRED COMP | 0 | 0 | 0 | 0 | |
| 42350 | MEDICARE (1.45%) | 1,830 | 2,064 | 2,017 | 2,246 | |
| 43330 | MAINT/LEASE ON EQ/SOFTWARE | 1,344 | 3,851 | 4,000 | 5,600 | |
| 43400 | EDUCATION & TRAINING | 1,934 | 5,281 | 4,000 | 5,000 | |
| 43560 | TELEPHONE (CELL) | 0 | 267 | 300 | 300 | |
| 43600 | PUBLISHING/PRINTING/ADVERTISING | 0 | 0 | 0 | 0 | |
| 44200 | OPERATION & MAINTENANCE | 711 | 675 | 2,000 | 1,500 | |
| 44900 | MISCELLANEOUS | 226 | 2,375 | 2,000 | 2,000 | |
| 56500 | EQUIPMENT (\$500 OR OVER) | 2,022 | 1,336 | 2,000 | 2,000 | |
| | TOTAL ASSESSING DEPT. | 212,866 | 224,864 | 217,621 | 266,710 | |

| | | ACTUAL | ACTUAL | FORECAST | BUDGET | |
|-------|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| | | 2021 | 2022 | 2023 | 2024 | |
| 146 | ENGINEERING DEPARTMENT | | | | | |
| 41100 | PERMANENT SALARIES (3 FT) | 260,219 | 286,669 | 299,748 | 315,714 | 104,186 |
| 41110 | ADDITIVE TO SALARY | 2,525 | 1,975 | 1,800 | 1,800 | |
| 41300 | OVERTIME SALARIES | 0 | 0 | 0 | 0 | |
| 42100 | HEALTH INSURANCE | 41,520 | 43,680 | 43,680 | 45,864 | 15,135 |
| 42200 | FICA (6.20%) | 16,175 | 17,510 | 18,696 | 19,574 | 1,214 |
| 42250 | ND PERS RETIREMENT (10.07%) | 18,238 | 20,607 | 27,187 | 31,792 | 10,491 |
| 42300 | RETIREMENT (9.07%) | 4,898 | 6,001 | 0 | 0 | |
| 42350 | MEDICARE (1.45%) | 3,783 | 4,095 | 4,372 | 4,578 | 1,511 |
| 43400 | EDUCATION & TRAINING | 597 | 927 | 2,200 | 2,200 | |
| 43420 | OUT-OF-STATE TRAVEL | 0 | 0 | 0 | 0 | |
| 43560 | TELEPHONE (CELL) | 1,290 | 565 | 1,000 | 1,000 | |
| 44200 | OPERATION & MAINTENANCE | 3,006 | 2,886 | 6,000 | 6,000 | |
| 43600 | PUBLISHING/PRINTING/ADVERTISING | 0 | 0 | 0 | 0 | |
| 44900 | MISCELLANEOUS | 0 | 0 | 300 | 300 | |
| 56500 | EQUIPMENT (\$500 OR OVER) | 6,836 | 0 | 4,500 | 4,500 | |
| | TOTAL ENGINEERING DEPT | 359,087 | 384,916 | 409,483 | 433,322 | 132,537 |

33%

ACTUAL ACTUAL FORECAST BUDGET

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET | ENTERPRISE & NOTES |
|------------------------|---------------------------|---------------|---------------|---------------|---------------|-----------------------|
| | | 2021 | 2022 | 2023 | 2024 | |
| 161 CITY HALL | | 2021 | 2022 | 2023 | 2024 | |
| 41500 | CONTRACT LABOR | 7,380 | 7,380 | 7,440 | 8,500 | |
| 43510 | ELECTRICITY | 8,641 | 8,958 | 10,000 | 10,000 | |
| 43560 | TELEPHONE | 6,281 | 4,840 | 7,000 | 7,000 | |
| 43570 | HEAT | 1,605 | 2,873 | 2,000 | 2,000 | |
| 44100 | SUPPLIES & POSTAGE | 1,660 | 4,036 | 2,000 | 2,000 | |
| 44200 | OPERATION & MAINTENANCE | 4,527 | 6,196 | 3,500 | 5,000 | |
| 44210 | JANITORIAL SUPPLIES | 5,019 | 6,041 | 5,500 | 6,500 | |
| 44900 | MISCELLANEOUS | 0 | 306 | 0 | 1,000 | |
| 56500 | EQUIPMENT (\$500 OR OVER) | 0 | 0 | 0 | 0 | |
| TOTAL CITY HALL | | 35,113 | 40,629 | 37,440 | 42,000 | |

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET |
|------------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| | | 2021 | 2022 | 2023 | 2024 |
| 210 POLICE DEPARTMENT | | | | | |
| 41100 | PERMANENT SALARIES (21 FT) | 1,114,286 | 1,411,931 | 1,568,664 | 1,602,106 |
| 41110 | ADDITIVE TO SALARY | 1,450 | 2,850 | 1,200 | 1,200 |
| 41200 | TEMPORARY SALARIES (1 PT) | 13,110 | 10,125 | 15,000 | 15,000 |
| 41300 | OVERTIME SALARIES | 25,653 | 52,570 | 25,000 | 25,000 |
| 41400 | COMPENSATED ABSENCES | 0 | 0 | 0 | 0 |
| 42110 | ANNUAL PHYSICALS | 3,782 | 7,498 | 8,000 | 8,000 |
| 42100 | HEALTH INSURANCE | 321,425 | 325,963 | 330,000 | 381,587 |
| 42200 | FICA (6.2%) | 68,580 | 83,883 | 99,737 | 101,811 |
| 42250 | ND PERS RETIREMENT (10.30%) | 97,151 | 123,831 | 136,474 | 165,017 |
| 42350 | MEDICARE (1.45%) | 16,039 | 19,618 | 23,326 | 23,811 |
| 42400 | WORKMEN'S COMPENSATION | 234 | 0 | 0 | 0 |
| 42500 | UNEMPLOYMENT COMPENSATION | 524 | 2,598 | 0 | 0 |
| 43320 | COMPUTER EQUIPMENT | 25,755 | 16,572 | 20,000 | 20,000 |
| 43380 | PROMOTION EVENTS | 1,720 | 184 | 1,000 | 1,000 |
| 43400 | EDUCATION & TRAINING | 15,383 | 13,274 | 22,000 | 22,000 |
| 43410 | IN-STATE TRAVEL | 5,038 | 7,642 | 5,000 | 7,000 |
| 43430 | LICENSING | 405 | 315 | 750 | 750 |
| 43560 | TELEPHONE | 14,650 | 16,762 | 18,000 | 18,000 |
| 43600 | PUBLISHING/PRINTING/ADVERTISING | 1,231 | 846 | 2,000 | 2,000 |
| 43700 | MEMBERSHIPS & DUES | 1,425 | 1,500 | 1,700 | 1,700 |
| 44100 | SUPPLIES & POSTAGE | 6,674 | 7,112 | 8,000 | 8,000 |
| 44170 | DRUG & ALCOHOL TESTING | 1,330 | 2,940 | 1,200 | 1,200 |
| 44200 | OPERATION & MAINT EXPENSE | 245 | 95 | 0 | 0 |
| 44220 | UNIFORMS & CLOTHING | 25,612 | 12,224 | 20,000 | 20,000 |
| 44240 | GAS, OIL, & GREASE | 34,493 | 47,888 | 40,000 | 40,000 |
| 44260 | EQUIPMENT MAINTENANCE | 46,563 | 42,378 | 35,000 | 40,000 |
| 44280 | TOOLS & EQUIPMENT EXPENSE | 7,205 | 7,810 | 12,000 | 10,000 |
| 44580 | AMMUNITION | 2,565 | 5,145 | 5,000 | 6,000 |
| 44900 | MISCELLANEOUS | 5,219 | 946 | 5,000 | 5,000 |
| 56500 | EQUIPMENT (\$500 OR OVER) | 121,293 | 121,089 | 110,000 | 76,000 |
| 58340 | GRANT MATCHING FUNDS | 970 | 0 | 0 | 0 |
| TOTAL POLICE DEPT. | | 1,980,010 | 2,345,591 | 2,514,051 | 2,602,182 |

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET | ENTERPRISE & NOTES |
|------------|------------------------------|----------------|----------------|----------------|----------------|-----------------------|
| | | 2021 | 2022 | 2023 | 2024 | |
| | | ACTUAL | ACTUAL | FORECAST | BUDGET | |
| 220 | FIRE DEPARTMENT | 2021 | 2022 | 2023 | 2024 | |
| 41100 | PERMANENT SALARIES (6 FT) | 411,574 | 389,074 | 393,228 | 420,762 | |
| 41110 | ADDITIVE TO SALARY | 900 | 850 | 1,800 | 1,800 | |
| 41200 | TEMPORARY SALARIES | 5,800 | 3,807 | 5,000 | 5,000 | |
| 41300 | OVERTIME SALARIES | 0 | 10,861 | | | |
| 41400 | COMPENSATED ABSENCES | 0 | 0 | 0 | 0 | |
| 42100 | HEALTH INSURANCE | 93,039 | 96,433 | 111,500 | 108,417 | |
| 42110 | ANNUAL PHYSICALS | 0 | 0 | 2,000 | 2,000 | |
| 42200 | FICA (6.2%) | 25,314 | 23,303 | 24,690 | 26,397 | |
| 42250 | ND PERS RETIREMENT (10.07%) | 31,064 | 33,901 | 35,666 | 42,371 | |
| 42350 | MEDICARE (1.45%) | 5,920 | 5,450 | 5,774 | 6,174 | |
| 42400 | WORKMEN'S COMPENSATION | 708 | 4,271 | 0 | 0 | |
| 42500 | UNEMPLOYMENT COMPENSATION | 5 | 0 | 0 | 0 | |
| 43320 | COMPUTER | 534 | 0 | 1,000 | 1,500 | |
| 43330 | MAINT./LEASE ON EQ./SOFTWARE | 1,543 | 3,173 | 3,200 | 14,000 | |
| 43400 | EDUCATION & TRAINING | 9,476 | 7,534 | 15,000 | 15,750 | |
| 43510 | ELECTRICITY | 11,559 | 13,460 | 12,000 | 14,000 | |
| 43560 | TELEPHONE | 5,289 | 5,498 | 6,000 | 8,100 | |
| 43570 | HEAT | 2,484 | 3,694 | 3,000 | 3,500 | |
| 43600 | PUBLISHING & PRINTING | 1,264 | 706 | 500 | 500 | |
| 43700 | MEMBERSHIPS & DUES | 550 | 1,432 | 0 | 1,750 | |
| 44030 | TRAINING TOWER MAINTENANCE | 829 | 801 | 2,500 | 2,500 | |
| 44100 | SUPPLIES & POSTAGE | 566 | 167 | 600 | 600 | |
| 44170 | DRUG & ALCOHOL TESTING | 420 | 840 | 500 | 500 | |
| 44210 | JANITORIAL SUPPLIES | 1,075 | 1,654 | 2,000 | 2,000 | |
| 44220 | UNIFORMS & CLOTHING | 2,025 | 2,119 | 2,000 | 2,000 | |
| 44240 | GAS, OIL, & GREASE | 4,639 | 7,317 | 6,500 | 6,500 | |
| 44260 | EQUIPMENT MAINTENANCE | 12,827 | 12,927 | 15,000 | 15,000 | |
| 44280 | TOOLS & EQUIPMENT | 5,537 | 1,401 | 8,000 | 8,000 | |
| 44300 | BUILDING MAINTENANCE | 5,274 | 15,633 | 10,000 | 10,000 | |
| 44900 | MISCELLANEOUS | 1,706 | 2,352 | 2,000 | 2,000 | |
| 44910 | VOLUNTEER CLOTHING | 3,634 | 46 | 5,000 | 5,000 | |
| 44920 | VOLUNTEER SERVICES | 6,003 | 7,268 | 7,000 | 7,350 | |
| 56290 | LEASE/PERMIT PAYMENT | 0 | 0 | 0 | 0 | |
| 56450 | SAFETY EQUIPMENT | 980 | 782 | 2,500 | 2,500 | |
| 56500 | EQUIPMENT (\$500 OR OVER) | 0 | 0 | 2,000 | 140,000 | SIRN RADIOS |
| 58340 | GRANT MATCHING FUNDS | 85 | 12,827 | 0 | 0 | |
| | TOTAL FIRE DEPT. | 652,623 | 669,580 | 685,958 | 875,970 | |

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET | ENTERPRISE & NOTES |
|---------|-------------------------------|--------------|--------------|--------------|--------------|-----------------------|
| | | 2021 | 2022 | 2023 | 2024 | |
| | | ACTUAL | ACTUAL | FORECAST | BUDGET | |
| 222 | PUBLIC BUILDINGS | 2021 | 2022 | 2023 | 2024 | |
| 43120 | LEGAL FEES | 0 | 0 | 0 | 0 | |
| 43210 | FIRE AND TORNADO | 13 | 1,205 | 1,300 | 1,400 | |
| 43510 | ELECTRICITY | 0 | 0 | 0 | 0 | |
| 43570 | HEAT | 0 | 0 | 0 | 0 | |
| 44200 | OPERATION & MAINT. EXPENSE | 395 | 481 | 400 | 400 | |
| 44300 | BUILDING MAINTENANCE EXPENSE | 0 | 25 | 0 | 0 | |
| 44320 | MEMORIAL DAY CARE MAINT. | 9,480 | 3,785 | 5,000 | 5,000 | |
| 44321 | INDUSTRIAL PARK BLDG EXPENSE | 0 | 0 | 0 | 0 | |
| 56330 | CAPITAL IMPROVEMENTS | 0 | 0 | 0 | 0 | |
| | TOTAL PUBLIC BUILDINGS | 9,888 | 5,495 | 6,700 | 6,800 | |

| | | ACTUAL | ACTUAL | FORECAST | BUDGET | |
|-------|--|---------------|---------------|---------------|---------------|------------|
| | | 2021 | 2022 | 2023 | 2024 | |
| 225 | ADVERTISING & PROMOTION | | | | | |
| 43700 | WATER USERS MEMBERSHIP | 3,435 | 2,300 | 2,600 | 0 | |
| 43710 | LEAGUE OF CITIES | 4,294 | 4,423 | 4,400 | 0 | |
| 43720 | PROMOTION | 18,859 | 10,200 | 5,000 | 5,000 | SRO Promos |
| 43730 | FIREWORKS DISPLAY | 0 | 21,000 | 22,500 | 23,000 | |
| 43780 | RODEO SPONSORSHIP | 0 | 0 | 0 | 15,000 | |
| 44900 | MISCELLANEOUS | 0 | 250 | 500 | 500 | |
| | TOTAL ADVERTISING & PROMOTION | 26,588 | 38,173 | 35,000 | 43,500 | |

| | | ACTUAL | ACTUAL | FORECAST | BUDGET | |
|-------|---------------------------|--------------|---------------|---------------|---------------|--|
| | | 2021 | 2022 | 2023 | 2024 | |
| 231 | WEED CONTROL | | | | | |
| 43400 | EDUCATION & SUPPLIES | 275 | 275 | 500 | 500 | |
| 43510 | ELECTRICITY | 406 | 415 | 300 | 300 | |
| 43570 | HEAT | 728 | 1,060 | 800 | 800 | |
| 43600 | PUBLISHING & PRINTING | 270 | 0 | 350 | 350 | |
| 44230 | CHEMICAL SUPPLIES | 2,962 | 1,561 | 3,000 | 3,000 | |
| 44240 | GAS, OIL, & GREASE | 324 | 400 | 1,000 | 1,000 | |
| 44260 | EQUIPMENT MAINTENANCE | 1,108 | 2,069 | 3,500 | 3,500 | |
| 44280 | TOOLS & EQUIPMENT EXPENSE | 139 | 450 | 750 | 750 | |
| 44281 | SHOP SUPPLIES | 122 | 22 | 0 | 0 | |
| 44900 | MISCELLANEOUS | 495 | 0 | 500 | 500 | |
| 56450 | SAFETY EQUIPMENT | 223 | 90 | 750 | 750 | |
| 56500 | EQUIPMENT (\$500 OR OVER) | 0 | 18,700 | 0 | 0 | |
| | TOTAL WEED CONTROL | 7,052 | 25,041 | 11,450 | 11,450 | |

| | | ACTUAL | ACTUAL | FORECAST | BUDGET | |
|-------|-----------------------|---------------|--------------|---------------|---------------|--|
| | | 2021 | 2022 | 2023 | 2024 | |
| 284 | PLANNING | | | | | |
| 41500 | CONTRACT LABOR | 7,875 | 1,875 | 7,500 | 7,500 | |
| 43400 | EDUCATION & TRAINING | 0 | 0 | 0 | 0 | |
| 43600 | PUBLISHING & PRINTING | 117 | 24 | 250 | 250 | |
| 44100 | SUPPLIES & POSTAGE | 40 | 40 | 50 | 50 | |
| 44900 | MISCELLANEOUS | 101 | 125 | 500 | 500 | |
| 55020 | MAPPING | 4,100 | 7,200 | 5,000 | 5,000 | |
| 55090 | RENAISSANCE ZONE | 0 | 11 | 500 | 500 | |
| | TOTAL PLANNING | 12,233 | 9,275 | 13,800 | 13,800 | |

| | | ACTUAL | ACTUAL | FORECAST | BUDGET | |
|-------|---------------------------|--------|--------|----------|--------|--|
| | | 2021 | 2022 | 2023 | 2024 | |
| 287 | SHADE TREE | | | | | |
| 41100 | ADDITIVE TO SALARY | 0 | 0 | 0 | 500 | |
| 41200 | TEMPORARY SALARIES | 0 | 0 | 0 | 7,500 | |
| 42200 | FICA (6.2%) | 0 | 0 | 0 | 465 | |
| 42350 | MEDICARE (1.45%) | 0 | 0 | 0 | 109 | |
| 42400 | WORKERS COMPENSATION | 0 | 0 | 0 | 0 | |
| 42500 | UNEMPLOYMENT COMPENSATION | 0 | 0 | 0 | 0 | |
| 43400 | EDUCATION & TRAINING | 0 | 25 | 0 | 0 | |
| 43600 | PUBLISHING & PRINTING | 660 | 0 | 0 | 500 | |
| 44100 | SUPPLIES & POSTAGE | 25 | 25 | 50 | 50 | |
| 44240 | GAS, OIL, & GREASE | 690 | 58 | 200 | 200 | |

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET | ENTERPRISE & NOTES |
|---------|---------------------------|---------------|---------------|---------------|---------------|-----------------------|
| | | 2021 | 2022 | 2023 | 2024 | |
| 44260 | EQUIPMENT MAINTENANCE | 138 | 0 | 500 | 500 | |
| 44280 | TOOLS & EQUIPMENT | 0 | 0 | 200 | 1,000 | |
| 44900 | MISCELLANEOUS | 569 | 572 | 500 | 500 | |
| 56500 | EQUIPMENT (\$500 OR OVER) | 0 | 0 | 0 | 0 | |
| 56600 | PAYMENT TO CONTRACTORS | 35,850 | 38,525 | 40,000 | 30,000 | |
| 56800 | TREE PURCHASE | 3,500 | 3,250 | 5,500 | 7,000 | |
| 56820 | STUMP REMOVAL | 0 | 0 | 0 | 0 | |
| | TOTAL SHADE TREE | 41,432 | 42,455 | 46,950 | 47,824 | |

| 310 | STREET DEPARTMENT | ACTUAL | ACTUAL | FORECAST | BUDGET |
|-------|------------------------------|----------------|----------------|----------------|----------------|
| | | 2021 | 2022 | 2023 | 2024 |
| 41100 | PERMANENT SALARIES (6 FT) | 265,729 | 297,430 | 326,232 | 364,068 |
| 41110 | ADDITIVE TO SALARY | 0 | 200 | 0 | 0 |
| 41300 | OVERTIME SALARIES | 6,611 | 21,852 | 5,000 | 5,000 |
| 41400 | COMPENSATED ABSENCES | 0 | 0 | 0 | 0 |
| 42100 | HEALTH INSURANCE | 87,559 | 94,690 | 90,500 | 100,402 |
| 42200 | FICA (6.2%) | 16,555 | 21,488 | 20,536 | 22,882 |
| 42250 | ND PERS RETIREMENT (10.07%) | 19,226 | 25,137 | 6,446 | 36,662 |
| 42300 | RETIREMENT (9.07%) | 4,470 | 5,539 | 23,450 | 0 |
| 42350 | MEDICARE (1.45%) | 3,872 | 5,026 | 4,803 | 5,351 |
| 42500 | UNEMPLOYMENT COMPENSATION | 0 | 0 | 0 | 0 |
| 43320 | COMPUTER EQUIPMENT | 524 | 140 | 1,500 | 1,500 |
| 43400 | EDUCATION & TRAINING | 719 | 0 | 500 | 500 |
| 43410 | IN-STATE TRAVEL | 0 | 0 | 0 | 0 |
| 43510 | ELECTRICITY | 2,424 | 2,032 | 3,100 | 3,100 |
| 43560 | TELEPHONE | 2,643 | 2,354 | 2,500 | 2,500 |
| 43570 | HEAT | 2,868 | 4,008 | 2,500 | 2,500 |
| 43600 | PUBLISHING & PRINTING | 2,284 | 594 | 3,000 | 3,000 |
| 44100 | SUPPLIES & POSTAGE | 326 | 0 | 350 | 350 |
| 44170 | DRUG & ALCOHOL TESTING | 854 | 1,278 | 500 | 500 |
| 44210 | JANITORIAL SUPPLIES | 0 | 0 | 400 | 400 |
| 44220 | UNIFORMS & CLOTHING | 2,518 | 2,857 | 1,500 | 1,500 |
| 44240 | GAS, OIL, & GREASE | 38,136 | 65,705 | 58,000 | 58,000 |
| 44280 | TOOLS & EQUIPMENT | 6,295 | 5,735 | 7,500 | 7,500 |
| 44281 | SHOP SUPPLIES | 2,558 | 2,683 | 3,000 | 3,000 |
| 44300 | BUILDING MAINTENANCE | 24,189 | 8,380 | 5,000 | 5,000 |
| 44900 | MISCELLANEOUS | 1,281 | 0 | 1,500 | 1,500 |
| 56290 | LEASE/PERMIT PAYMENT | 5,478 | 9,700 | 5,500 | 5,500 |
| 56380 | DOWNTOWN FLOWERS MAINTENANCE | 87 | 425 | 500 | 500 |
| 56450 | SAFETY EQUIPMENT | 368 | 342 | 2,000 | 2,000 |
| 56500 | EQUIPMENT (\$500 OR OVER) | 69,499 | 12,332 | 50,000 | 45,000 |
| | TOTAL STREET DEPT. | 567,073 | 589,929 | 625,817 | 678,215 |

| 311 | ARPA | ACTUAL | ACTUAL | FORECAST | BUDGET |
|-------|-----------------------------------|----------|----------------|----------------|----------|
| | | 2021 | 2022 | 2023 | 2024 |
| 41100 | PERMANENT SALARIES | 0 | 0 | 0 | 0 |
| 43110 | AUDIT FEES | 0 | 0 | 25,000 | 0 |
| 43320 | COMPUTER EQUIPMENT | 0 | 0 | 0 | 0 |
| 43400 | EDUCATION AND TRAINING | 0 | 0 | 0 | 0 |
| 43600 | PUBLISHING/PRINTING/ADVERTISING | 0 | 0 | 25,000 | 0 |
| 43990 | MOSQUITO CONTROL EXPENSE | 0 | 0 | 0 | 0 |
| 44200 | OPERATION AND MAINTENANCE | 0 | 0 | 0 | 0 |
| 44240 | GAS OIL GREASE ETC | 0 | 0 | 0 | 0 |
| 44260 | EQUIPMENT MAINTENANCE | 0 | 0 | 0 | 0 |
| 44280 | TOOLS AND EQUIPMENT EXPENSE | 0 | 0 | 0 | 0 |
| 44300 | BUILDING MAINTENANCE EXPENSE | 0 | 0 | 0 | 0 |
| 44320 | MEMORIAL DAY CARE MAINTENANCE | 0 | 0 | 0 | 0 |
| 44900 | MISCELLANEOUS EXPENSE | 0 | 0 | 0 | 0 |
| 56500 | EQUIPMENT (\$500 OR MORE) | 0 | 129,371 | 140,000 | 0 |
| 58310 | SIGNALS & STREET LIGHTING EXPENSE | 0 | | 0 | 0 |
| | TOTAL ARPA | 0 | 129,371 | 190,000 | 0 |

| | | | | | |
|------------|------------------------|--|--|--|--|
| 700 | TRANSFER IN/OUT | | | | |
|------------|------------------------|--|--|--|--|

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET | ENTERPRISE & NOTES |
|---------|---------------------------------------|----------------|----------------|---------------|----------------|-----------------------|
| | | 2021 | 2022 | 2023 | 2024 | |
| 44900 | MISCELLANEOUS | 0 | 0 | 0 | 0 | |
| 57990 | LOT RENT (AIRPORT) | 16,666 | 16,666 | 16,666 | 20,833 | |
| 58900 | TRANSFER OUT (LR NARCOTICS) | 75,000 | 50,000 | 0 | 0 | |
| 58900 | TRANSFER OUT (CEMETERY) | 5,000 | 5,000 | 5,000 | 5,000 | |
| 56310 | EQUIPMENT RESERVE | 101,500 | 156,500 | 1,500 | 1,500 | |
| 58900 | TRANSFER OUT (SHADE TREE) | 0 | 0 | 0 | 0 | |
| 58900 | TRANSFER OUT (P. BUILDINGS RES. FUND) | 0 | 350,000 | 34,000 | 240,000 | |
| 58900 | TRANSFER OUT (ECONOMIC DEV.) | 0 | 350,000 | 0 | 0 | |
| 58900 | TRANSFER OUT (WATER) | 0 | 0 | 0 | 4,710 | |
| 58900 | TRANSFER OUT (SEWER) | 0 | 0 | 0 | 5,890 | |
| 58900 | TRANSFER OUT (SANITATION) | 0 | 0 | 0 | 10,600 | |
| 58900 | TRANSFERS OUT (TEMP SALARIES) | 20,085 | 14,223 | 20,000 | 25,000 | |
| | | 218,251 | 942,389 | 77,166 | 313,533 | |

| | | | | | |
|---|------------------|------------------|------------------|------------------|----------------|
| TOTAL EXPENDITURES (BEFORE PASS THROUGH) | 5,733,951 | 7,157,943 | 6,817,628 | 7,360,221 | 325,890 |
|---|------------------|------------------|------------------|------------------|----------------|

| | | | | |
|-------------------------------------|----------------|-----------------|-----------------|-----------------|
| REVENUE OVER (UNDER) EXPENSE | 967,035 | -608,571 | -175,831 | -232,656 |
|-------------------------------------|----------------|-----------------|-----------------|-----------------|

| | | | | |
|--------------------------|------------------|------------------|------------------|------------------|
| BEGINNING BALANCE | 3,399,379 | 4,366,414 | 3,757,844 | 3,582,012 |
| REVENUE | 6,700,986 | 6,549,373 | 6,641,796 | 7,127,565 |
| EXPENDITURES | 5,733,951 | 7,157,943 | 6,817,628 | 7,360,221 |

| | | | | |
|-------------------------|------------------|------------------|------------------|------------------|
| YEAR END BALANCE | 4,366,414 | 3,757,844 | 3,582,012 | 3,349,356 |
|-------------------------|------------------|------------------|------------------|------------------|

| | | | | |
|---------------------------------|--------------|--------------|--------------|--------------|
| RESERVES / CITY EXPENSES | 76.2% | 52.5% | 52.5% | 45.5% |
|---------------------------------|--------------|--------------|--------------|--------------|

| 900 | PASS THROUGH | ACTUAL | ACTUAL | FORECAST | BUDGET |
|-------|-------------------------------------|----------------|----------------|------------------|------------------|
| | | 2021 | 2022 | 2023 | 2024 |
| 58100 | STATE AID DISTRIBUTION (PARK BOARD) | 199,145 | 193,127 | 194,545 | 198,215 |
| 58805 | PARK DISTRICT (.25%) SALES TAX | 0 | 0 | 455,555 | 464,667 |
| 58810 | LODGING TAX (2%) | 113,659 | 120,167 | 130,000 | 130,000 |
| 58840 | RESTAURANT/LODGING TAX (1%) | 325,031 | 308,819 | 310,000 | 315,000 |
| | TOTAL PASS THROUGH | 637,835 | 622,113 | 1,090,100 | 1,107,882 |

| | | | | |
|--|------------------|------------------|------------------|------------------|
| TOTAL EXPENDITURES (WITH PASSTHROUGH) | 6,371,786 | 7,780,056 | 7,907,728 | 8,468,103 |
|--|------------------|------------------|------------------|------------------|

| | | | | | |
|--|------------------|------------------|------------------|------------------|------------------------------|
| PAYROLL (SALARIES & BENEFITS) | 3,669,295 | 4,200,848 | 4,420,548 | 4,688,988 | (not incl Judge/Atty) |
|--|------------------|------------------|------------------|------------------|------------------------------|

| | | | | |
|---|--------------|--------------|--------------|--------------|
| PAYROLL & BENEFITS / CITY EXPENSES | 64.0% | 58.7% | 64.8% | 63.7% |
|---|--------------|--------------|--------------|--------------|

| | DEPARTMENT EXPENSE BY PERCENTAGE | | | |
|--|----------------------------------|-------------|-------------|-------------|
| PUBLIC SAFETY | 57% | 58% | 59% | 59% |
| ADMIN (ENG, FIN, ASSESSING, COURT, LEGAL, PLANNING) | 27% | 26% | 26% | 25% |
| STREETS | 12% | 11% | 12% | 12% |
| OTHER | 4% | 4% | 4% | 4% |
| | 100% | 100% | 100% | 100% |

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET |
|------------|-------------------------------------|----------------|----------------|----------------|----------------|
| 2001 | HIGHWAY DISTRIBUTION | 2021 | 2022 | 2023 | 2024 |
| 33530 | HIGHWAY DISTRIBUTION | 347,336 | 352,426 | 360,000 | 345,350 |
| 33531 | LEGACY HWY FUND DISTR | 0 | 0 | 111,650 | 0 |
| 34320 | STREET OPENINGS (Outside Customers) | 3,531 | 4,798 | 3,000 | 3,000 |
| 34900 | MISCELLANEOUS | 3,500 | 1,890 | 0 | 0 |
| 36200 | RENTAL/LEASE EQUIP OR LAND | 1,125 | 0 | 0 | 0 |
| 36410 | INSURANCE COLLECTIONS | 3,382 | 0 | 0 | 0 |
| 700 | TRANSFERS IN/OUT | | | | |
| 34320 | STREET OPENINGS (Water Dept) | 16,419 | 35,294 | 25,000 | 25,000 |
| 39120 | EQUIPMENT RESERVE | 0 | 225,238 | 39,500 | 45,000 |
| 39990 | TRANSFERS IN | 0 | 0 | 0 | 0 |
| | TOTAL REVENUE | 375,293 | 619,646 | 539,150 | 418,350 |

| | | | | | |
|------------|----------------------------------|----------------|----------------|----------------|-------------------------|
| | EXPENSES | | | | |
| 43090 | PRELIMINARY PROJ. INVESTIGATIONS | 45 | 0 | 2,000 | 2,000 |
| 43600 | PUBLISHING/PRITING/ADVERTISING | 62 | 0 | 0 | 0 |
| 43810 | SNOW REMOVAL | 5,756 | 22,046 | 65,000 | 40,000 |
| 43820 | SALT & SAND | 5,586 | 19,685 | 20,000 | 24,000 |
| 43830 | GRAVEL | 5,000 | 2,837 | 5,000 | 5,000 |
| 43920 | SIGNING & PAINTING | 23,651 | 18,725 | 20,000 | 20,000 |
| 43930 | STREET REPAIR | 44,266 | 19,516 | 50,000 | 40,000 |
| 43940 | STREET OPENING REPAIR | 30,342 | 51,278 | 50,000 | 50,000 |
| 44260 | EQUIPMENT MAINTENANCE | 82,866 | 114,581 | 75,000 | 75,000 |
| 56290 | LEASE/PERMIT PAYMENT | 0 | 100,081 | 74,572 | 80,200 ^{2,216} |
| 56500 | NEW EQUIPMENT | 81,429 | 259,556 | 39,500 | 45,000 |
| 58420 | PERIMETER ROAD MAINT. | 9,197 | 4,428 | 8,500 | 8,500 |
| 58430 | HIGHWAY 2 CLEANUP | 5,131 | 12,573 | 6,000 | 6,000 |
| 58431 | DOWNTOWN CLEANUP | 2,686 | 2,929 | 4,000 | 4,500 |
| 700 | TRANSFERS IN/OUT | | | | |
| 56310 | EQUIPMENT RESERVE | 100,000 | 100,000 | 100,000 | 100,000 |
| | TOTAL EXPENSES | 396,017 | 728,233 | 519,572 | 500,200 |

| | | | | |
|-------------------------------------|----------------|-----------------|----------------|----------------|
| REVENUE OVER (UNDER) EXPENSE | -20,724 | -108,587 | 19,578 | -81,850 |
| BEGINNING BALANCE JANUARY | 524,737 | 504,013 | 395,425 | 415,003 |
| REVENUES | 375,293 | 619,646 | 539,150 | 418,350 |
| EXPENDITURES | 396,017 | 728,233 | 519,572 | 500,200 |
| BALANCE END OF DECEMBER | 504,013 | 395,425 | 415,003 | 333,153 |

**JD Tractor Lease
 JD Payloader Lease
 JD Motor Grader Lease

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET |
|---------|-------------------------------------|---------------|-------------|-------------|-------------|
| 2003 | CITY SHARE OF SPECIAL ASSESSMENTS | 2021 | 2022 | 2023 | 2024 |
| 31100 | GENERAL PROPERTY TAX | 14,719 | 277 | 100 | 100 |
| 700 | TRANSFERS IN/OUT | | | | |
| 38300 | SPECIAL ASSESSMENTS | 0 | 0 | 0 | 0 |
| | TOTAL REVENUE | 14,719 | 277 | 100 | 100 |
| | | | | | |
| | EXPENSES | | | | |
| 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) | 0 | 0 | 0 | 0 |
| 58410 | SPECIAL ASSESSMENTS (TO 5478) | 0 | 0 | 0 | 0 |
| 58410 | SPECIAL ASSESSMENTS (TO 5478) | 16,163 | 0 | 0 | 0 |
| | TOTAL EXPENSES | 16,163 | 0 | 0 | 0 |
| | | | | | |
| | REVENUE OVER (UNDER) EXPENSE | -1,444 | 277 | 100 | 100 |
| | | | | | |
| | BEGINNING BALANCE | 693 | -751 | -474 | -374 |
| | REVENUE | 14,719 | 277 | 100 | 100 |
| | EXPENDITURES | 16,163 | 0 | 0 | 0 |
| | | | | | |
| | YEAR END BALANCE | -751 | -474 | -374 | -274 |

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET |
|---------|-------------------------------------|---------------|---------------|---------------|---------------|
| 2006 | EMERGENCY | 2021 | 2022 | 2023 | 2024 |
| 31100 | GENERAL PROPERTY TAX | 0 | 0 | 0 | 0 |
| | TOTAL REVENUE | 0 | 0 | 0 | 0 |
| | | | | | |
| | EXPENSES | | | | |
| 700 | TRANSFER IN/OUT | | | | |
| 58900 | TRANSFERS OUT | 0 | 0 | 0 | 0 |
| | TOTAL EXPENSES | 0 | 0 | 0 | 0 |
| | | | | | |
| | REVENUE OVER (UNDER) EXPENSE | 0 | 0 | 0 | 0 |
| | | | | | |
| | BEGINNING BALANCE | 72,957 | 72,957 | 72,957 | 72,957 |
| | REVENUE | 0 | 0 | 0 | 0 |
| | EXPENDITURES | 0 | 0 | 0 | 0 |
| | | | | | |
| | YEAR END BALANCE | 72,957 | 72,957 | 72,957 | 72,957 |

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET |
|------------|-------------------------------------|----------------|----------------|----------------|----------------|
| 2008 | CEMETERY | 2021 | 2022 | 2023 | 2024 |
| 31100 | GENERAL PROPERTY TAX | 93,369 | 95,787 | 101,275 | 103,525 |
| 34900 | MISCELLANEOUS | 1,445 | 2,160 | 1,000 | 1,000 |
| 34920 | NON-RESIDENT MAINT. FEE | 7,000 | 8,050 | 6,000 | 6,000 |
| 34940 | SALE OF LOTS | 13,430 | 15,950 | 10,000 | 10,000 |
| 34970 | OPENING & CLOSING | 23,750 | 35,507 | 18,000 | 18,000 |
| 36070 | DONATIONS | 450 | 0 | 0 | 0 |
| 36410 | INSURANCE COLLECTIONS | 9,277 | 0 | 0 | 0 |
| 700 | TRANSFER IN/OUT | | | | |
| 39980 | INTERDEPARTMENTAL (FROM 1000) | 10,000 | 5,000 | 5,000 | 5,000 |
| | TOTAL REVENUE | 158,720 | 162,455 | 141,275 | 143,525 |
| | | | | | |
| | EXPENSES | | | | |
| 41100 | PERMANENT SALARIES | 53,682 | 57,199 | 63,576 | 66,484 |
| 41200 | TEMP/PART TIME SALARIES | 0 | 228 | 0 | 0 |
| 41300 | OVERTIME SALARIES | 1,259 | 4,159 | 3,000 | 3,000 |
| 41400 | COMPENSATED ABSENCES | 0 | 0 | 0 | 0 |
| 42100 | HEALTH INS. | 18,414 | 19,440 | 19,440 | 20,412 |
| 42200 | SOCIAL SECURITY 6.2% | 3,753 | 4,190 | 4,128 | 4,308 |
| 42300 | RETIREMENT 9.75% | 4,620 | 6,751 | 5,766 | 6,482 |
| 42350 | MEDICARE 1.45% | 878 | 980 | 965 | 1,008 |
| 42400 | WORKMENS COMP. | 483 | 201 | 500 | 500 |
| 42500 | UNEMPLOYMENT COMPENSATION | 0 | 0 | 0 | 0 |
| 43210 | FIRE & TORNADO | 164 | 190 | 200 | 200 |
| 43320 | COMPUTER & COPIER | 0 | 0 | 1,000 | 1,000 |
| 43510 | ELECTRICITY | 1,656 | 1,801 | 2,500 | 2,500 |
| 43560 | TELEPHONE | 682 | 508 | 800 | 800 |
| 43570 | HEAT | 792 | 1,126 | 1,000 | 1,000 |
| 43600 | PUBLISHING & PRINTING | 140 | 0 | 200 | 200 |
| 44100 | SUPPLIES & POSTAGE | 109 | 20 | 50 | 50 |
| 44170 | DRUG & ALCOHOL TESTING | 274 | 145 | 120 | 120 |
| 44210 | JANITORIAL SUPPLIES | 35 | 0 | 300 | 300 |
| 44220 | UNIFORMS | 0 | 294 | 600 | 600 |
| 44240 | GAS, OIL & GREASE | 3,939 | 12,332 | 6,000 | 6,000 |
| 44260 | EQUIPMENT MAINTENANCE | 3,592 | 3,000 | 7,500 | 7,500 |
| 44280 | TOOLS & EQUIP EXPENSE | 1,525 | 308 | 1,500 | 2,500 |
| 44281 | SHOP SUPPLIES | 202 | 109 | 350 | 350 |
| 44300 | BUILDING MAINTENANCE | 499 | 461 | 1,500 | 1,500 |
| 44400 | DIGGING GRAVES | 0 | 0 | 0 | 0 |
| 44460 | WATER LINE MAINTENANCE | 403 | 186 | 1,500 | 1,500 |
| 44470 | GROUNDS MAINTENANCE | 5,804 | 7,475 | 3,500 | 3,500 |
| 44900 | MISCELLANEOUS | 0 | 166 | 1,000 | 1,000 |
| 56320 | LAND/EASEMENT ACQUISITION | 0 | 0 | 0 | 0 |
| 56450 | SAFETY EQUIPMENT | 0 | 0 | 500 | 500 |
| 56500 | NEW EQUIPMENT | 8,265 | 4,063 | 5,500 | 11,850 |
| 700 | TRANSFER IN/OUT | | | | |
| 58900 | CEMETERY TEMPORARY (TO 2010) | 11,500 | 10,524 | 17,000 | 20,000 |
| | TOTAL EXPENSES | 122,670 | 135,855 | 149,995 | 165,164 |
| | | | | | |
| | REVENUE OVER (UNDER) EXPENSE | 36,050 | 26,600 | -8,720 | -21,639 |
| | | | | | |
| | BEGINNING BALANCE | 87,175 | 123,226 | 149,825 | 141,105 |
| | REVENUE | 158,720 | 162,455 | 141,275 | 143,525 |
| | EXPENDITURES | 122,670 | 135,855 | 149,995 | 165,164 |
| | | | | | |
| | YEAR END BALANCE | 123,226 | 149,825 | 141,105 | 119,466 |

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET |
|------------|--|---------------|---------------|---------------|---------------|
| 2010 | TEMPORARY EMPLOYEES FUND | 2021 | 2022 | 2023 | 2024 |
| 36900 | MISCELLANEOUS | 0 | 0 | 0 | 0 |
| 700 | TRANSFER IN/OUT | | | | |
| 39990 | TRANSFERS IN (FROM 1000-310,6001,6002,2008,2031,8008) | 81,085 | 37,102 | 64,000 | 72,000 |
| | TOTAL REVENUE | 81,085 | 37,102 | 64,000 | 72,000 |
| | | | | | |
| | EXPENSES | | | | |
| 41200 | TEMPORARY SALARIES | 36,743 | 31,698 | 57,533 | 63,660 |
| 41300 | OVERTIME SALARIES | 4 | 0 | 1,000 | 1,000 |
| 42200 | FICA MATCH | 2,286 | 1,703 | 3,629 | 4,009 |
| 42350 | MEDICARE MATCH | 535 | 398 | 849 | 938 |
| 42400 | WORKERS COMPENSATION | 102 | 0 | 989 | 2,393 |
| 43600 | PUBLISHING/PRINTING/ADVERTISING | 406 | 0 | 0 | 0 |
| 700 | TRANSFER IN/OUT | | | | |
| 58900 | TRANSFERS OUT | 36,009 | 0 | 0 | 0 |
| | TOTAL EXPENSES | 76,085 | 33,799 | 64,000 | 72,000 |
| | | | | | |
| | REVENUE OVER (UNDER) EXPENSE | 5,000 | 3,303 | 0 | 0 |
| | | | | | |
| | BEGINNING BALANCE | 0 | 5,000 | 8,303 | 8,303 |
| | REVENUE | 81,085 | 37,102 | 64,000 | 72,000 |
| | EXPENDITURES | 76,085 | 33,799 | 64,000 | 72,000 |
| | | | | | |
| | YEAR END BALANCE | 5,000 | 8,303 | 8,303 | 8,303 |

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET |
|------------|-------------------------------------|------------|---------------|----------|----------|
| 2021 | SPECIAL ASSESSMENT ON CITY PROPERTY | 2021 | 2022 | 2023 | 2024 |
| 31100 | GENERAL PROPERTY TAX | 0 | 0 | 0 | 0 |
| 31120 | BANK PROPERTY TAX | 0 | 0 | 0 | 0 |
| 700 | TRANSFER IN/OUT | | | | |
| 39990 | TRANSFERS IN | 0 | 12,401 | 0 | 0 |
| | TOTAL REVENUE | 0 | 12,401 | 0 | 0 |
| | | | | | |
| | EXPENSES | | | | |
| 58400 | SPECIAL ASSESSMENTS | 0 | 12,820 | 0 | 0 |
| 700 | TRANSFERS IN/OUT | | | | |
| 58410 | TRANSFERS OUT (1000) | 0 | 0 | 0 | 0 |
| | TOTAL EXPENSES | 0 | 12,820 | 0 | 0 |
| | | | | | |
| | REVENUE OVER (UNDER) EXPENSE | 0 | -419 | 0 | 0 |
| | | | | | |
| | BEGINNING BALANCE | 419 | 419 | 0 | 0 |
| | REVENUE | 0 | 12,401 | 0 | 0 |
| | EXPENDITURES | 0 | 12,820 | 0 | 0 |
| | | | | | |
| | YEAR END BALANCE | 419 | 0 | 0 | 0 |

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET |
|---------|---|---------------|---------------|---------------|---------------|
| 2030 | PENALTY & INTEREST ON SPECIAL ASSESSMENTS | 2021 | 2022 | 2023 | 2024 |
| 31100 | GENERAL PROPERTY TAX | 0 | 0 | 0 | 0 |
| 31900 | PENALTY & INTEREST | 5,899 | 16,696 | 10,000 | 5,000 |
| 36100 | INTEREST | 0 | 0 | 0 | 0 |
| 700 | TRANSFER IN/OUT | | | | |
| 39990 | TRANSFERS IN | 0 | 0 | 0 | 0 |
| | TOTAL REVENUE | 5,899 | 16,696 | 10,000 | 5,000 |
| | | | | | |
| | EXPENSES | | | | |
| 700 | TRANSFER IN/OUT | | | | |
| 58900 | TRANSFERS OUT (TO 2021) | 0 | 12,401 | 0 | 0 |
| | TOTAL EXPENSES | 0 | 12,401 | 0 | 0 |
| | | | | | |
| | REVENUE OVER (UNDER) EXPENSE | 5,899 | 4,295 | 10,000 | 5,000 |
| | | | | | |
| | BEGINNING BALANCE | 54,226 | 60,125 | 64,420 | 74,420 |
| | REVENUE | 5,899 | 16,696 | 10,000 | 5,000 |
| | EXPENDITURES | 0 | 12,401 | 0 | 0 |
| | | | | | |
| | YEAR END BALANCE | 60,125 | 64,420 | 74,420 | 79,420 |

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET |
|------------|-------------------------|------------------|------------------|------------------|------------------|
| 2033 | INFRASTRUCTURE | 2021 | 2022 | 2023 | 2024 |
| | | | | (4.1M X 26%) | (4.182M X 32.5%) |
| 31410 | SALES TAX | 1,059,610 | 1,321,361 | 1,066,000 | 1,359,150 |
| 33600 | MISCELLANEOUS | 0 | 10,000 | 0 | 0 |
| 36410 | INSURANCE COLLECTIONS | | 1,857 | | |
| 36170 | REIMB. FROM PARK BOARD | 0 | 0 | 0 | 0 |
| 700 | TRANSFERS IN/OUT | | | | |
| 39990 | TRANSFERS IN | 0 | | 0 | 0 |
| | TOTAL REVENUE | 1,059,610 | 1,333,218 | 1,066,000 | 1,359,150 |

| | | | | | |
|-------|-------------------------|--------|---------|---------|---------|
| | EXPENSES | | | | |
| 44900 | MISCELLANEOUS | 23,888 | 212,871 | 150,000 | 100,000 |
| 43100 | PROFESSIONAL FEES | 1,857 | 0 | 0 | 0 |
| 56600 | PAYMENTS TO CONTRACTORS | 10,518 | 0 | 0 | 0 |

| | | | | | |
|------------|-----------------------------------|----------------|------------------|------------------|------------------|
| 700 | TRANSFERS IN/OUT | | | | |
| 44980 | AIRPORT PROJECTS (TO 9001-9028) | 0 | 0 | 0 | 0 |
| 58410 | SPEC ON CITY OWNED PROPERTY | 0 | 0 | 0 | 0 |
| 58410 | SPEC (TO 5489) | 191,518 | 191,518 | 191,518 | 191,518 |
| 58410 | SPEC (TO 5480) | 84,105 | 84,105 | 0 | 0 |
| 58410 | SPEC (TO 5482) | 20,942 | 20,942 | 0 | 0 |
| 58410 | SPEC (TO 5483) | 7,517 | 5,106 | 5,106 | 5,106 |
| 58410 | SPEC (TO 5485) | 48,671 | 47,430 | 36,000 | 42,000 |
| 58410 | SPEC (TO 5484) | 146,001 | 0 | 0 | 0 |
| 58410 | DOWNTOWN (5488) | 94,774 | 0 | 0 | 0 |
| 58410 | SPEC (TO 5492) | 0 | 217,494 | 168,105 | 159,105 |
| 58410 | SPEC (TO 5493) | 0 | 0 | 20,942 | 20,942 |
| 55100 | CITY BEAUTIFICATION (TO 8008) | 10,000 | 10,000 | 10,000 | 10,000 |
| 58900 | TRANSFER TO FLOOD PROTECTION FUND | 0 | 600,000 | 300,000 | 0 |
| 58900 | TRANSFERS OUT (TO 1000) | 0 | 0 | 0 | 0 |
| 58900 | TRANSFERS OUT (4220) | 0 | 0 | 2,175 | 0 |
| 58900 | TRANSFERS OUT (4351) | 0 | 0 | 67,833 | 0 |
| 58900 | TRANSFERS OUT (4316) | 0 | 0 | 102,235 | 0 |
| 58900 | TRANSFERS OUT (4520) | 0 | 0 | 1,063 | 0 |
| 58900 | TRANSFERS OUT (14TH & 14TH NE) | 0 | 0 | 152,720 | 0 |
| 58900 | TRANSFER OUT (STROMQUIST PAVING) | 0 | 0 | 0 | 889,313 |
| | TOTAL EXPENSES | 639,790 | 1,389,466 | 1,207,697 | 1,417,984 |

| | | | | |
|-------------------------------------|----------------|----------------|-----------------|----------------|
| REVENUE OVER (UNDER) EXPENSE | 419,820 | -56,248 | -141,697 | -58,834 |
|-------------------------------------|----------------|----------------|-----------------|----------------|

| | | | | |
|--------------------------|------------------|------------------|------------------|------------------|
| BEGINNING BALANCE | 74,890 | 494,710 | 438,462 | 296,765 |
| REVENUE | 1,059,610 | 1,333,218 | 1,066,000 | 1,359,150 |
| EXPENDITURES | 639,790 | 1,389,466 | 1,207,697 | 1,417,984 |

| | | | | |
|-------------------------|----------------|----------------|----------------|----------------|
| YEAR END BALANCE | 494,710 | 438,462 | 296,765 | 237,931 |
|-------------------------|----------------|----------------|----------------|----------------|

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET |
|------------|-------------------------|----------------|----------------|----------------|----------------|
| 2034 | ECONOMIC DEVELOPMENT | 2021 | 2022 | 2023 | 2024 |
| | | | | (4.1M X 7%) | (4.182M X 7%) |
| 31410 | SALES TAX (7%) | 285,280 | 325,258 | 287,000 | 292,740 |
| 700 | TRANSFERS IN/OUT | | | | |
| 39990 | TRANSFERS IN (1000) | 0 | 350,000 | 0 | 0 |
| | TOTAL REVENUE | 285,280 | 675,258 | 287,000 | 292,740 |

| | | | | | |
|------------|-----------------------------|----------------|----------------|----------------|----------------|
| 41000 | FORWARD DEVILS LAKE | 97,012 | 76,542 | 50,000 | 50,000 |
| 41050 | QUALITY OF LIFE INVESTMENTS | 0 | 0 | 15,000 | 250,000 |
| 42000 | DEVILS LAKE CHAMBER | 0 | 0 | 25,000 | 25,000 |
| 700 | TRANSFERS IN/OUT | | | | |
| 57410 | LOAN POOL (TO 8013) | 158,458 | 257,174 | 212,000 | 217,740 |
| | TOTAL EXPENSES | 255,469 | 333,716 | 302,000 | 542,740 |

| | | | | |
|-------------------------------------|---------------|----------------|----------------|-----------------|
| REVENUE OVER (UNDER) EXPENSE | 29,811 | 341,542 | -15,000 | -250,000 |
|-------------------------------------|---------------|----------------|----------------|-----------------|

| | | | | |
|--------------------------|----------------|----------------|----------------|----------------|
| BEGINNING BALANCE | 0 | 29,811 | 371,353 | 356,353 |
| REVENUE | 285,280 | 675,258 | 287,000 | 292,740 |
| EXPENDITURES | 255,469 | 333,716 | 302,000 | 542,740 |

| | | | | |
|-------------------------|---------------|----------------|----------------|----------------|
| YEAR END BALANCE | 29,811 | 371,353 | 356,353 | 106,353 |
|-------------------------|---------------|----------------|----------------|----------------|

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET |
|---------|-------------------------------------|--------------|--------------|--------------|--------------|
| 2042 | ASSET FORFEITURE BUY FUND | 2021 | 2022 | 2023 | 2024 |
| 35160 | FORFEITURES | 0 | 0 | 0 | 0 |
| | TOTAL REVENUE | 0 | 0 | 0 | 0 |
| | EXPENSES | | | | |
| 58340 | GRANT MATCHING FUNDS | 0 | 0 | 0 | 0 |
| | TOTAL EXPENSES | 0 | 0 | 0 | 0 |
| | REVENUE OVER (UNDER) EXPENSE | 0 | 0 | 0 | 0 |
| | BEGINNING BALANCE | 2,927 | 2,927 | 2,927 | 2,927 |
| | REVENUE | 0 | 0 | 0 | 0 |
| | EXPENDITURES | 0 | 0 | 0 | 0 |
| | YEAR END BALANCE | 2,927 | 2,927 | 2,927 | 2,927 |

| ACCT. # | DESCRIPTION | ACTUAL | ACTUAL | FORECAST | BUDGET |
|------------|--------------------------|----------|------------------|------------------|----------|
| 2045 | MUNICIPAL INFRASTRUCTURE | 2021 | 2022 | 2023 | 2024 |
| 33600 | PRAIRIE DOG FUNDS | 0 | 2,500,000 | 1,152,742 | 0 |
| 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 | 0 | 2,500,000 | 1,152,742 | 0 |
| | EXPENSES | | | | |
| 44900 | MISCELLANEOUS | 0 | 0 | 0 | 0 |
| 43100 | PROFESSIONAL FEES | 0 | 0 | 0 | 0 |
| 56600 | PAYMENTS TO CONTRACTORS | 0 | 0 | 1,126,959 | 0 |
| 700 | TRANSFERS IN/OUT | | | | |
| 58900 | TRANSFERS OUT (4033) | 0 | 23,455 | 0 | 0 |
| 58900 | TRANSFERS OUT (4521) | 0 | 195,679 | 0 | 0 |
| 58900 | TRANSFERS OUT (4522) | 0 | 348,794 | 0 | 0 |

| | | | | | |
|-----------------------|--|----------|------------------|------------------|------------------|
| 58900 | TRANSFERS OUT (4523) | 0 | 473,994 | 0 | 0 |
| 58900 | TRANSFERS OUT (4525) | 0 | 111,488 | 0 | 0 |
| 58900 | TRANSFERS OUT (4034) | 0 | 184,417 | 0 | 0 |
| 58900 | TRANSFERS OUT (4312) | 0 | 0 | 513,568 | 0 |
| 58900 | TRANSFERS OUT (4528) | 0 | 0 | 901,246 | 0 |
| 58900 | TRANSFERS OUT (4530) | 0 | 0 | 255,552 | 0 |
| 58900 | TRANSFERS OUT (WEST SIDE MILL & OVERLAY) | 0 | 0 | 0 | 1,822,700 |
| TOTAL EXPENSES | | 0 | 1,337,827 | 2,797,325 | 1,822,700 |

| | | | | |
|-------------------------------------|----------|------------------|-------------------|-------------------|
| REVENUE OVER (UNDER) EXPENSE | 0 | 1,162,173 | -1,644,583 | -1,822,700 |
|-------------------------------------|----------|------------------|-------------------|-------------------|

| | | | | |
|--------------------------|------------------|------------------|------------------|------------------|
| BEGINNING BALANCE | 2,500,000 | 2,500,000 | 3,662,173 | 2,017,590 |
| REVENUE | 0 | 2,500,000 | 1,152,742 | 0 |
| EXPENDITURES | 0 | 1,337,827 | 2,797,325 | 1,822,700 |

| | | | | |
|-------------------------|------------------|------------------|------------------|----------------|
| YEAR END BALANCE | 2,500,000 | 3,662,173 | 2,017,590 | 194,890 |
|-------------------------|------------------|------------------|------------------|----------------|

Date: 7/11/2023

To: President Moe and City Commissioners

From: Michael Grafsgaard, City Engineer

Re: City Project 220201 - Water Main Replacement 27-22

Contract Cost: \$1,148,639.50



I hereby certify the work listed below has been completed and inspected and has been done in conformity with the plans and specifications for the above mentioned project. All work was completed by Kemper Construction, PO Box 8, Minot ND 58702.

Estimate No. 8

WM 27-22 - 10th St NW, 11th St NW, 12th St NW, 13th St NW

| Spec | Code | Item Description | Quantity | Unit | Unit Price | Bid Amount | QUANTITIES | | AMOUNT | |
|-----------------------|------|------------------------------|----------|-------|--------------|--------------|----------------|---------------|-------------|---------------|
| | | | | | | | Current | Total to Date | Current | Total to Date |
| 103 | 0100 | Contract Bond | 1.00 | L SUM | \$12,000.00 | \$12,000.00 | 0.00 | 1.00 | \$0.00 | \$12,000.00 |
| 202 | 0114 | Removal Of Concrete | 5.00 | SY | \$141.00 | \$705.00 | 0.00 | 3.10 | \$0.00 | \$437.10 |
| 202 | 0130 | Removal Of Curb & Gutter | 50.00 | LF | \$35.25 | \$1,762.50 | 18.50 | 78.50 | \$652.13 | \$2,767.13 |
| 203 | 0138 | Common Excavation - Subcut | 260.00 | CY | \$46.25 | \$12,025.00 | 0.00 | 0.00 | \$0.00 | \$0.00 |
| 430 | 0001 | Full Depth Hma Replacement | 374.00 | SY | \$133.50 | \$49,929.00 | 0.00 | 229.00 | \$0.00 | \$30,571.50 |
| 702 | 0100 | Mobilization | 1.00 | L SUM | \$103,000.00 | \$103,000.00 | 0.00 | 1.00 | \$0.00 | \$103,000.00 |
| 704 | 0001 | Traffic Control | 1.00 | L SUM | \$14,230.00 | \$14,230.00 | 0.50 | 1.00 | \$7,115.00 | \$14,230.00 |
| 724 | 0300 | Gate Valve & Box 6IN | 13.00 | EA | \$3,850.25 | \$50,053.25 | 6.00 | 11.00 | \$23,101.50 | \$42,352.75 |
| 724 | 0310 | Gate Valve & Box 8IN | 8.00 | EA | \$4,661.75 | \$37,294.00 | 0.00 | 9.00 | \$0.00 | \$41,955.75 |
| 724 | 0411 | 6IN Hydrant | 10.00 | EA | \$7,590.50 | \$75,905.00 | 2.00 | 10.00 | \$15,181.00 | \$75,905.00 |
| 724 | 0430 | Remove Hydrant | 6.00 | EA | \$1,530.75 | \$9,184.50 | 0.00 | 7.00 | \$0.00 | \$10,715.25 |
| 724 | 0611 | Water Service Line 1IN | 1,871.00 | LF | \$37.50 | \$70,162.50 | 408.00 | 1826.00 | \$15,300.00 | \$68,475.00 |
| 724 | 0800 | Watermain 6IN PE/PVC | 1,059.00 | LF | \$58.75 | \$62,216.25 | 922.00 | 1063.00 | \$54,167.50 | \$62,451.25 |
| 724 | 0820 | Watermain 8IN PE/PVC | 2,961.00 | LF | \$51.25 | \$151,751.25 | 0.00 | 2869.00 | \$0.00 | \$147,036.25 |
| 724 | 0944 | Connection To Existing Main | 16.00 | EA | \$2,764.00 | \$44,224.00 | 3.00 | 14.00 | \$8,292.00 | \$38,696.00 |
| 724 | 0955 | Water Service Connection 1IN | 80.00 | EA | \$2,605.00 | \$208,400.00 | 17.00 | 77.00 | \$44,285.00 | \$200,585.00 |
| 724 | 6013 | Abandon Gate Valve | 2.00 | EA | \$549.00 | \$1,098.00 | 0.00 | 1.00 | \$0.00 | \$549.00 |
| 724 | 6980 | 8IN X 8IN X 6IN Tee | 9.00 | EA | \$2,016.25 | \$18,146.25 | 0.00 | 9.00 | \$0.00 | \$18,146.25 |
| 724 | 7004 | 6IN Tee | 1.00 | EA | \$1,643.75 | \$1,643.75 | 1.00 | 1.00 | \$1,643.75 | \$1,643.75 |
| 724 | 7006 | 6IN Cross | 1.00 | EA | \$2,330.00 | \$2,330.00 | 1.00 | 1.00 | \$2,330.00 | \$2,330.00 |
| 724 | 7008 | 6IN 90 Deg Bend | 2.00 | EA | \$1,297.25 | \$2,594.50 | 1.00 | 2.00 | \$1,297.25 | \$2,594.50 |
| 724 | 7010 | 8IN X 6IN Reducer | 1.00 | EA | \$646.50 | \$646.50 | 0.00 | 0.00 | \$0.00 | \$0.00 |
| 724 | 7015 | 8IN 90 Deg Bend | 1.00 | EA | \$1,326.50 | \$1,326.50 | 0.00 | 1.00 | \$0.00 | \$1,326.50 |
| 724 | 7016 | 8IN X 6IN Cross | 0.00 | EA | \$2,986.00 | \$0.00 | 0.00 | 0.00 | \$0.00 | \$0.00 |
| 724 | 7029 | 1IN Curb Stop & Box | 80.00 | EA | \$1,561.75 | \$124,940.00 | 17.00 | 77.00 | \$26,549.75 | \$120,254.75 |
| 724 | 9997 | Sewer Main Video | 4,491.00 | LF | \$2.00 | \$8,982.00 | 0.00 | 1560.00 | \$0.00 | \$3,120.00 |
| 724 | 9998 | Sewer Service Video Launch | 133.00 | EA | \$250.00 | \$33,250.00 | 0.00 | 46.00 | \$0.00 | \$11,500.00 |
| 724 | 9999 | Thrust Restraint | 7.00 | EA | \$952.00 | \$6,664.00 | 1.00 | 7.00 | \$952.00 | \$6,664.00 |
| 748 | 0140 | Install Curb & Gutter | 50.00 | LF | \$153.00 | \$7,650.00 | 0.00 | 35.00 | \$0.00 | \$5,355.00 |
| 748 | 1000 | Valley Gutter | 5.00 | SY | \$270.00 | \$1,350.00 | 0.00 | 0.00 | \$0.00 | \$0.00 |
| Total Current Amount: | | | | | | | \$200,866.88 | | | |
| Total Bid Amount: | | | | | | | \$1,113,463.75 | | | |
| | | | | | | | \$1,024,661.73 | | | |

Stockpiled Material

| | | | | | | | | | | |
|-----------------------|------|------------------------------|----------|----|------------|--------|--------------|------|--------------|--------|
| 724 | 0300 | Gate Valve & Box 6IN | 13.00 | EA | \$1,959.71 | \$0.00 | -8.00 | 0.00 | -\$15,677.68 | \$0.00 |
| 724 | 0310 | Gate Valve & Box 8IN | 9.00 | EA | \$2,699.92 | \$0.00 | 1.00 | 0.00 | \$2,699.92 | \$0.00 |
| 724 | 0411 | 6IN Hydrant | 10.00 | EA | \$4,805.37 | \$0.00 | -3.00 | 0.00 | -\$14,416.11 | \$0.00 |
| 724 | 0611 | Water Service Line 1IN | 1,878.00 | LF | \$0.01 | \$0.00 | -453.00 | 0.00 | -\$4.53 | \$0.00 |
| 724 | 0800 | Watermain 6IN PE/PVC | 1,059.00 | LF | \$9.70 | \$0.00 | -918.00 | 0.00 | -\$8,904.60 | \$0.00 |
| 724 | 0820 | Watermain 8IN PE/PVC | 3,122.00 | LF | \$16.67 | \$0.00 | -92.00 | 0.00 | -\$1,533.64 | \$0.00 |
| 724 | 0944 | Connection To Existing Main | 18.00 | EA | \$1,276.79 | \$0.00 | -5.00 | 0.00 | -\$6,383.95 | \$0.00 |
| 724 | 0955 | Water Service Connection 1IN | 81.00 | EA | \$203.87 | \$0.00 | -20.00 | 0.00 | -\$4,077.40 | \$0.00 |
| 724 | 6980 | 8IN X 8IN X 6IN Tee | 9.00 | EA | \$380.32 | \$0.00 | 0.00 | 0.00 | \$0.00 | \$0.00 |
| 724 | 7004 | 6IN Tee | 1.00 | EA | \$135.85 | \$0.00 | -1.00 | 0.00 | -\$135.85 | \$0.00 |
| 724 | 7006 | 6IN Cross | 1.00 | EA | \$354.00 | \$0.00 | -1.00 | 0.00 | -\$354.00 | \$0.00 |
| 724 | 7008 | 6IN 90 Deg Bend | 2.00 | EA | \$88.23 | \$0.00 | -1.00 | 0.00 | -\$88.23 | \$0.00 |
| 724 | 7010 | 8IN X 6IN Reducer | 1.00 | EA | \$136.90 | \$0.00 | -1.00 | 0.00 | -\$136.90 | \$0.00 |
| 724 | 7015 | 8IN 90 Deg Bend | 1.00 | EA | \$159.73 | \$0.00 | 0.00 | 0.00 | \$0.00 | \$0.00 |
| 724 | 7016 | 8IN X 6IN Cross | 0.00 | EA | \$998.34 | \$0.00 | -1.00 | 0.00 | -\$998.34 | \$0.00 |
| 724 | 7029 | 1IN Curb Stop & Box | 81.00 | EA | \$387.01 | \$0.00 | -20.00 | 0.00 | -\$7,740.20 | \$0.00 |
| 724 | 9999 | Thrust Restraint | 8.00 | EA | \$167.33 | \$0.00 | -1.00 | 0.00 | -\$167.33 | \$0.00 |
| Total Current Amount: | | | | | | | -\$57,918.84 | | | |
| | | | | | | | \$0.00 | | | |

Change Order 1

| Spec | Code | Item Description | Quantity | Unit | Unit Price | Bid Amount | QUANTITIES | | AMOUNT | |
|-----------------------|------|------------------------------|----------|-------|------------|-------------|------------|---------------|---------|---------------|
| | | | | | | | Current | Total to Date | Current | Total to Date |
| 202 | 0130 | Removal of Curb & Gutter | 18.00 | EA | \$35.25 | \$634.50 | 0.00 | 18.00 | \$0.00 | \$634.50 |
| 430 | 0001 | Full Depth HMA Replacement | 12.00 | SY | \$133.50 | \$1,602.00 | 0.00 | 12.00 | \$0.00 | \$1,602.00 |
| 724 | 0310 | Gate Valve & Box 8IN | 1.00 | EA | \$4,661.75 | \$4,661.75 | 0.00 | 1.00 | \$0.00 | \$4,661.75 |
| 724 | 0611 | Water Service Line 1IN | 7.00 | LF | \$37.50 | \$262.50 | 0.00 | 7.00 | \$0.00 | \$262.50 |
| 724 | 0820 | Watermain 8IN PE/PVC | 161.00 | LF | \$51.25 | \$8,251.25 | 0.00 | 161.00 | \$0.00 | \$8,251.25 |
| 724 | 0944 | Connection to Existing Main | 2.00 | EA | \$2,764.00 | \$5,528.00 | 0.00 | 2.00 | \$0.00 | \$5,528.00 |
| 724 | 0955 | Water Service Connection 1IN | 1.00 | EA | \$2,605.00 | \$2,605.00 | 0.00 | 1.00 | \$0.00 | \$2,605.00 |
| 724 | 7029 | 1IN Curb Stop & Box | 1.00 | EA | \$1,561.75 | \$1,561.75 | 0.00 | 1.00 | \$0.00 | \$1,561.75 |
| 724 | 9999 | Thrust Restraint | 1.00 | EA | \$952.00 | \$952.00 | 0.00 | 1.00 | \$0.00 | \$952.00 |
| 748 | 0140 | Install Curb & Gutter | 18.00 | LF | \$153.00 | \$2,754.00 | 0.00 | 18.00 | \$0.00 | \$2,754.00 |
| 722 | 9999 | Remove & Reset Storm Manhole | 1.00 | L SUM | \$5,888.00 | \$5,888.00 | 0.00 | 1.00 | \$0.00 | \$5,888.00 |
| 724 | 7014 | 8IN 45Deg Bend | 1.00 | EA | \$475.00 | \$475.00 | 0.00 | 1.00 | \$0.00 | \$475.00 |
| Total Current Amount: | | | | | | | | | \$0.00 | |
| Total Bid Amount: | | | | | | \$35,175.75 | | | | |
| | | | | | | | | | | \$35,175.75 |

Total Work Completed: \$1,059,837.48
 Stockpiled Material Payment: \$0.00
 Retainage @ 4%: \$42,393.50
 Previous Payments: \$880,213.86
 Total Due This Estimate: \$137,230.11

MEMO TO: Ron Henke
NDDOT Director

FROM: Marohl, Sengaroun H., 328-4449
Local Government Division

DATE: 07/14/2023

SUBJECT: Construction Engineering Services Agreement for project SU-CVD-3-982(041) PCN 23693

This contract is a Construction Engineering Services agreement for Urban Road project 14th St and 14th Ave project in Devils Lake

Contract # 38230898

- The consultant is KLJ.
- The type of work is Gravel Restoration
- The contract cost is \$ 42,052.46.
- No one time changes on the standard agreement template.

38/sm

Contract routing:

Seng Marohl - Contract Owner

Stacey Hanson

Paul Benning

Shannon Sauer

Paul Bjornson - KLJ

Mike Grafsgaard - Devils Lake City Engineer

City of Devils Lake Officials

Seng Marohl

Legal

Chad Orn

Stacey Hanson

**North Dakota Department of Transportation
CONSTRUCTION ENGINEERING SERVICES
AGREEMENT FOR LPA FEDERAL AID PROJECT**

Federal Award Information – to be provided by NDDOT

Assistance Listing No: 20.205

Assistance Listing Title: Highway Planning & Construction

Award Name: Federal Aid Highway Program

Awarding Fed. Agency: Federal Highway Admin

NDDOT Program Mgr: Marohl, Sengaroun

Telephone: **701-328-4449**

Notice to Subrecipients: Federal awards may have specific compliance requirements. If you are not aware of the specific requirements for your award, please contact your NDDOT Program Manager.

For NDDOT use only.

FHWA Authorization date:

Project No. SU-CVD-3-982(041) PCN 23693

LPA CITY DEVILS LAKE

Location DEVILS LAKE 14TH ST NE (5TH AVE-14TH AVE) & 14TH AVE NE (10TH ST-14TH ST)

Type of Construction GRAVEL RESTORATION

Length 0.92 MILE

THIS AGREEMENT is entered into by and between the LPA of **City Devils Lake**, North Dakota, hereinafter referred to as the LPA, and **KLJ**, referred to as the Engineer, whose address is **1820 Walnut St E, Suite 6, Devils Lake, ND 58301**. The North Dakota Department of Transportation, hereinafter referred to as NDDOT, has reviewed and approved this agreement for the purpose of providing federal aid highway funds.

Federal funds may not be obligated prior to authorization by the Federal Highway Administration.

I

The Engineer agrees to perform the following construction-engineering work on this project:

The Engineer shall perform the needed construction engineering work such as, but not limited to, staking, cross sectioning, inspection, sampling and testing of materials, and measuring and computing pay quantities. The Engineer shall prepare the required engineering and administrative documents and records as required by the LPA and NDDOT. It is the Engineer's responsibility to perform construction inspections to verify the contractor's work is performed according to the governing specifications, plans, and special provisions including, but not limited to, the provisions of NDDOT's *Standard Specifications for Road and Bridge Construction*, *Field Sampling and Testing Manual*, *Construction Records Manual*, and *Construction Automated Records System (CARS)*. The Engineer will perform the work necessary to complete the work outlined in Attachment A, dated **July 11, 2023**, attached and incorporated herein.



The NDDOT will closeout this agreement in the following manner:

- a. After a satisfactory final inspection, the construction contractor is notified in writing of the date the project was inspected and accepted. Following the final acceptance, the Engineer shall prepare and submit the final records to the NDDOT District Office in accordance to the following schedule:

| <u>Type of Project</u> | <u>Due Date</u> |
|---|-----------------|
| Preventive Maintenance | January 15 |
| Minor Rehabilitation and Structural Improvement | February 15 |
| Major Rehabilitation and New/Reconstruction | March 15 |
| IT/Traffic Signals/Landscaping/Miscellaneous | February 15 |

- b. A written notification of termination will be provided to the Engineer once the final payment to the construction contractor has been made. Final payment requests must be received to the NDDOT within 120 days of the notice of termination to be considered for payment. Final payment requests received after the 120 day time period expires will not be processed.

II.

NDDOT will pay the Engineer as follows:

NDDOT shall pay the Engineer for the scope of work authorized and performed as found in Attachment A. The work authorization amount payable shall not exceed \$ **42,052.46**. The amounts payable for the Engineer and subconsultants individually cannot exceed the amounts provided in the work authorization.

A. DIRECT Costs:

1. The salaries of the principal Engineer and employees shall be reimbursed for actual working time on the project, except as provided for under item 2 of this section.
2. Nonexempt employee salaries will be increased by 50% per hour for time worked in excess of 40 hours per week. Averaging of pay rates and overtime between federally-funded highway projects and nonfederally-funded projects is permissible, providing:
 - a. The practice of averaging is consistent and performed in accordance with generally accepted accounting principles.
 - b. There shall be a reasonable balance between overtime costs incurred on federally- and nonfederally-funded projects.
 - c. The Engineer will hold open all records supporting the averaging, including pertinent records of nonfederally-funded projects.

B. Indirect Costs: (See 48 CFR 42)

189.69 percent of the employees' direct salaries will be paid as indirect costs accumulated in accordance with 48 CFR 31.2.



C. Expenses:

1. Meals will be reimbursed in accordance with the Engineer's established policy. However, the maximum reimbursable amount will be the NDDOT's rates for meals as established in NDDOT travel policy or as established in guidelines set by the Legislature (NDCC Section 44-08-04) and as established by Office of Management and Budget (OMB) policy.

Meals are payable on a daily per diem basis and limited to \$35.00 per employee per day (Breakfast \$7.00, Lunch \$10.50, Dinner \$17.50).

If the Engineer pays an employee more than this daily rate, the overrun cannot be placed in overhead for the indirect cost rate.

2. Lodging is payable on a daily basis. Reimbursement shall be the actual expense paid by the Engineer, limited to \$ **115** per employee per day.
3. Mileage costs shall be reimbursed as follows:

\$0 per mile for travel

\$0 per mile for inspection

\$0 per mile for survey

4. Supplies, material costs, miscellaneous costs included in the cost estimate, and testing charges by an approved independent testing firm will be payable on an actual cost basis.

D. Fixed Fee:

The Engineer shall be paid a lump sum fixed fee of \$ **4,104.33** . The fixed fee shall be paid at a rate of **11%** of the total direct and indirect costs of the Engineer and all subconsultant contracts.

E. Payment Schedule:

Payments to the Engineer will be made by NDDOT upon receipt from the Engineer of monthly or semi-monthly vouchers. Request for payment shall be made to NDDOT's Local Government engineer. The request for payment shall be summarized on NDDOT's estimate coversheet. The Engineer shall submit the following information with each voucher:

1. Summary of payroll costs by work activity identified in the scope of work (Attachment A). The payroll summary should show the reporting period, activities completed, name of the employee, employee classification, dates worked, overtime hours, straight-time hours, and salary paid.
2. Lodging and meal summary showing: date, name of employee, lodging amount, meal amount and total amount.
3. Mileage summary, if applicable, showing: miles, rate , and total amount.
4. General expenses summary.
5. Sub consultant summary showing: date, consultant name, work activity, summary of payroll costs as required in item 1 above, and total amount (sub consultant invoice should be attached to



voucher).

6. Fixed Fee summary showing: total fixed fee, previous fixed fee billed, current fixed fee billed, percentage of total fixed fee billed, and remaining fixed fee.

Payment shall be based on the percentage of the contract direct cost and indirect cost billed to date. All deliverables and records shall be submitted to and accepted by NDDOT before final lump sum for fixed fee payment is released.

7. Project summary showing: current billing subtotals, current fixed fee billed, and total billed amount.

- F. Cost principles and allowable cost are covered under Title 48 CFR Part 31, and procurement procedures are covered under Title 49 CFR Part 18.

III.

The work under this agreement shall be performed as required to meet the project requirements and the contractor's work schedule.

IV.

Duly authorized representatives of the LPA, NDDOT, and Federal Highway Administration (FHWA) shall have the right to inspect and copy the Engineer's files and records relating to the work included in this agreement.

On federal aid projects, the engineer shall, upon request, furnish to NDDOT all project records and documents including, but not limited to, diary, quantity books, and haul tickets. The project records shall be processed in accordance with NDDOT's Construction Records Manual.

All books, documents, papers, accounting records, and other evidence pertaining to the costs incurred under the agreement and all plans, files, records, and field notes pertaining to the project shall be retained by the Engineer and kept available for inspection by the LPA, NDDOT, or FHWA for a period of three years after the date of federal final voucher.

These files and records shall be available in the Engineer's office located at **1820 Walnut St E, Suite 6, Devils Lake, ND 58301.**

V.

Final inspection and project acceptance shall be made by the LPA and NDDOT's District Engineer. The Engineer shall inform the LPA and NDDOT's District Engineer of project progress and all changes and problems on the project.

VI.

The Engineer warrants that he/she has not employed or retained any company or person, other than a bona fide employee working solely for the Engineer, to solicit or secure this agreement, and that he/she has not paid or agreed to pay any company or person, other than bona fide employees working solely for the Engineer, any fee, commission, percentage, brokerage fee, gifts, or any other consideration, contingent upon or resulting from the award or making of this agreement. For breach or violation of this warranty, the LPA and NDDOT shall have the right to annul this agreement without liability, or to deduct



from the agreement price or consideration or otherwise recover the full amount of such fee, commission, percentage, brokerage fee, gift, or contingent fee.

VII.

The Request for Proposal dated **May 25, 2023**, is incorporated into and made a part of this agreement. In the case of a conflict between the agreement and the Request for Proposal, the agreement shall prevail.

No change in the type or extent of the work to be performed by the Engineer shall be made except by a work authorization in writing between LPA, NDDOT, and the Engineer. The work authorization shall set forth the reasons to modify the work authorization amount payable to be paid by NDDOT to the Engineer, if any. Requests for work authorization shall be submitted to LPA and NDDOT Engineer for approval. All changes must be approved by a fully executed work authorization prior to the Engineer beginning additional work. Any work performed by the Engineer prior to having a fully executed work authorization will be performed at the Engineer's risk.

VIII.

This agreement may be terminated by the LPA and NDDOT at any time upon written notice to the Engineer. In the event such termination should take place before completion of the work to be performed hereunder, NDDOT shall pay the Engineer for the services rendered under the terms of the agreement and the prorated share of the lump sum for profit as the cost of engineering work accomplished bears to the estimated total required. Such termination shall not affect any legal right of the LPA or NDDOT against the Engineer for any breach of this agreement.

IX.

Any and all persons employed directly or indirectly by the Engineer who are engaged in the performance of any work or services required by the Engineer under this agreement shall be considered employees of the Engineer only and not of the LPA or NDDOT.

The Engineer shall comply with federal, state, and local laws together with all ordinances and regulations applicable to the work. He/she shall procure all licenses, permits, and other rights necessary for the fulfillment of his/her obligations under this agreement.

X.

The Risk Management Appendix, attached, is hereby incorporated and made a part of this agreement.

XI.

The Engineer shall comply with the requirements of Appendices A and E of the Title VI Assurances, attached and incorporated by reference herein.

XII.

The services of the Engineer to be performed hereunder are personal and shall not be assigned, sublet, or transferred except for specialized services. If the specialized services exceed \$10,000, the contract with the firm or agency doing the work shall contain all the provisions of this agreement.

The Engineer shall not engage, on a full, part-time, or other basis during the period of this agreement, any professional or technical personnel who are or have been at any time during the period of this agreement, in the employment of FHWA, NDDOT, or the LPA, without the written consent of FHWA, NDDOT, or the LPA of such person.



XIII.

The Engineer agrees to comply with all applicable laws and rules, including, but not limited to, those relating to nondiscrimination, accessibility, and civil rights.

XIV.

The Engineer shall ensure that no qualified disabled individual, as defined in 29 U.S.C. 794 and 49 C.F.R. Part 27 shall, solely by reason of his or her disability, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance under this agreement.

XV.

The Engineer will comply with all terms and conditions of title 23 U.S.C. and with all policies and procedures promulgated by the Federal Highway Administration (FHWA) and NDDOT that are applicable to the project.

XVI.

This agreement constitutes the entire agreement between the parties. No waiver, consent, modification, or change of terms of this agreement shall bind either party unless in writing and signed by both parties. Such waiver, consent, modification, or change, if made, shall be effective only in the specific instance and for the specific purpose given. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this agreement. The Engineer, by the signature below of its authorized representative, hereby acknowledges that the Engineer has read this agreement, understands it, and agrees to be bound by its terms and conditions.

XVII.

The terms of the Agreement shall not be waived, altered, modified, supplemented, or amended, in any manner except by supplement agreement in writing between NDDOT and the Engineer. The supplement agreement shall set forth the reasons for a need to change the Agreement, the bid opening date (completion date), and the contract total maximum cost to be paid by NDDOT to the Engineer, if any. Requests to modify this agreement shall be submitted to NDDOT's Local Government Engineer for approval. All changes must be approved by a fully executed supplement agreement prior to the Engineer beginning additional work. Any work performed by the Engineer prior to having a fully executed supplement agreement will be performed at the Engineer's risk.

NDDOT reserves the right, with or without cause, to cancel or terminate this agreement on written notice. In the event of termination without cause, NDDOT will reimburse the Engineer for costs incurred prior to the termination date without further liability, pursuant to 48 CFR Part 49.

XVIII.

The Engineer is advised that his/her signature on this agreement certifies that the firm or any person associated therewith is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency within the past three years, and has not been indicted, convicted, or had a civil judgment rendered against it by a court of jurisdiction on any matter involving fraud or official



misconduct within the past three years.

XIX.

The provisions of the agreement shall be binding upon and shall inure to the benefit of the parties hereto, and their respective successors and assigns.

XX.

It is understood by and between the parties hereto that Engineer, while engaging and conducting the program and activities of this agreement and complying with any terms of this agreement, is an independent contractor and not an officer, agent or employee of the NDDOT, except as otherwise expressly provided herein. It is further understood and agreed that Engineer is not an employee of the NDDOT. The parties hereto intend that the relationship between the NDDOT and Engineer created under this agreement, except where otherwise expressly provided, is one of an independent contractor only. Except as expressly provided herein, Engineer shall not have any authority to enter into any agreement, incur any obligation on behalf of the NDDOT, or commit the NDDOT in any manner whatsoever without the NDDOT's express prior written consent.

XXI.

On federal aid projects, the LPA shall reimburse NDDOT for any costs incurred in this agreement, which are not reimbursed with federal aid funds.

XXII.

On federal-aid projects, independent audits of the LPA procedures by an audit firm hired by the LPA, will be required and shall be performed according to the "Single Audit Act of 1984", Public Law 98-502. The LPA shall submit copies of audits covering the term of this agreement to NDDOT.



XXIII.

Audits must be in accordance with the most current version of Part F of 2 CFR 200. The Engineer shall submit copies of audits covering the term of this agreement to NDDOT. This requirement is applicable to counties, cities, state agencies, Indian tribes, colleges, hospitals, and non-profit businesses.

EXECUTED the date last below signed.

ATTEST:

Spencer Halvorson

AUDITOR

SIGNATURE

DATE

LPA of _____

Jim Moe

MAYOR/PRESIDENT/CHAIRPERSON

SIGNATURE

DATE

ENGINEER (TYPE OR PRINT)

SIGNATURE

DATE

APPROVAL FOR FEDERAL AID PARTICIPATION

* * * * *

**NORTH DAKOTA
DEPARTMENT OF TRANSPORTATION**

Paul Benning

LOCAL GOVERNMENT ENGINEER (TYPE OR PRINT)

SIGNATURE

DATE

for

Chad Orn

DEPUTY DIRECTOR FOR ENGINEERING (TYPE OR PRINT)

SIGNATURE

DATE

CLA 19289 (Div. 38)
LD Approved 5-5-93; 1-23



Project No. SU-CVD-3-982(041)

CERTIFICATION OF ENGINEER

I hereby certify that I am the _____ and duly authorized representative of the firm of _____; whose address is _____; and that neither I nor the firm I here represent has:

- A. Employed or retained for a commission, percentage, brokerage, contingent fee, or other consideration, any firm or person other than a bona fide employee working solely for me or the above Engineer, to solicit or secure this agreement.
- B. Agreed, as an express or implied condition for obtaining this agreement, to employ, or retain the services of any firm or person in connection with carrying out the agreement.
- C. Paid, or agreed to pay, to any firm, organization, or person other than a bona fide employee working solely for me or the above Engineer, any fee, contribution, donation, or consideration of any kind for or in connection with, procuring, or carrying out the agreement; except as here expressly stated (if any): _____.
- D. Violated the Copeland "Anti-Kickback Act" 18 USC 874, 29 CFR Part 3. This act provides that each contractor shall prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he/she is otherwise entitled.

I acknowledge that this certificate is to be furnished to the North Dakota Department of Transportation and the Federal Highway Administration, in connection with this agreement involving participation of federal aid highway funds, and is subject to applicable state and federal laws, both criminal and civil.

ATTEST:

ENGINEER:

NAME (TYPE OR PRINT)_____
NAME (TYPE OR PRINT)_____
SIGNATURE_____
SIGNATURE_____
DATE

CLA 19289 (Div. 38)
L.D. Approved 5-5-93; 9-16; 4-17



Project No. SU-CVD-3-982(041)

CERTIFICATION OF LPA

I hereby certify that I am the _____ of _____, North Dakota, and that the consulting firm or his representative has not been required, directly or indirectly, as an express or implied condition in connection with obtaining or carrying out this agreement to

- A. Employ or retain, or agree to employ or retain, any firm or person, or
- B. Pay, or agree to pay, to any firm, person, or organization, any fee, contribution, donation, or consideration of any kind; expressly stated (if any): _____

I acknowledge that this certificate is to be furnished to the North Dakota Department of Transportation and the Federal Highway Administration, in connection with this agreement involving participation of federal aid highway funds, and is subject to applicable state and federal laws, both criminal and civil.

MAYOR/PRESIDENT/CHAIRPERSON

MAYOR/PRESIDENT/CHAIRPERSON (TYPE OR PRINT)

SIGNATURE

DATE

ATTEST:

AUDITOR

SIGNATURE

CLA 19289 (Div. 38)
L.D. Approved 5-5-93; 9-16; 4-17



Project No. SU-CVD-3-982(041)

CERTIFICATION OF DEPARTMENT OF TRANSPORTATION

I hereby certify that I am the _____ of the North Dakota Department of Transportation and that the consulting firm or his/her representative has not been required, directly or indirectly, as an express or implied condition in connection with obtaining or carrying out this agreement to:

- A. Employ or retain, or agree to employ or retain, any firm or person, or
- B. Pay, or agree to pay, to any firm, person, or organization, any fee, contribution, donation, or consideration of any kind; except as here expressly stated (if any): _____.

I acknowledge that this certificate is to be furnished to the Federal Highway Administration, in connection with this agreement involving participation of federal aid highway funds and is subject to applicable state and federal laws, both criminal and civil.

ATTEST:

NORTH DAKOTA
DEPARTMENT OF TRANSPORTATION_____
NAME (TYPE OR PRINT)_____
NAME (TYPE OR PRINT)_____
SIGNATURE_____
SIGNATURE_____
DATE

CLA 19289 (Div. 38)
L.D. Approved 5-5-93; 9-16; 4-17



Project No. SU-CVD-3-982(041)

CERTIFICATION OF LOCAL MATCH

It is hereby certified that the LPA of _____ will provide non-federal funds, whose source is identified below, as match for the amount the LPA is obligated to pay under the terms of the attached agreement with the North Dakota Department of Transportation. The certified amount does not duplicate any federal claims for reimbursement, nor are the funds used to match other federal funds, unless expressly allowed by federal regulation.

Non-Federal Match Funds provided by LPA. Please designate the source(s) of funds in the LPA budget that will be used to match the federal funds obligated for this project through the North Dakota Department of Transportation.

Source:

Executed at _____, North Dakota, the last date below signed:

ATTEST:

Auditor

SIGNATURE

Date

APPROVED:

LPA of _____

Jim Moe

NAME (TYPE OR PRINT)

SIGNATURE

Title

Date

CLA 19289 (Div. 38)
L.D. Approved 5-5-93; 9-16; 4-17



**NORTH DAKOTA DEPARTMENT OF TRANSPORTATION
APPENDIX A OF THE TITLE VI ASSURANCES**

During the performance of this contract, the Contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the Contractor) agrees as follows:

1. Compliance with Regulations: The Contractor (hereinafter includes consultants) will comply with the Acts and the Regulations relative to Non-discrimination in Federally-assisted programs of the U.S. Department of Transportation, the Federal Highway Administration, as they may be amended from time to time, which are herein incorporated by reference and made a part of this contract.
2. Non-discrimination: The Contractor, with regard to the work performed by it during the contract, will not discriminate on the grounds of race, color, or national origin in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The Contractor will not participate directly or indirectly in the discrimination prohibited by the Acts and the Regulations, including employment practices when the contract covers any activity, project, or program set forth in Appendix B of 49 CFR Part 21.
3. Solicitations for Subcontracts, Including Procurements of Materials and Equipment: In all solicitations, either by competitive bidding, or negotiation made by the Contractor for work to be performed under a subcontract, including procurements of materials, or leases of equipment, each potential subcontractor or supplier will be notified by the Contractor of the Contractor's obligations under this contract and the Acts and the Regulations relative to Non-discrimination on the grounds of race, color, or national origin.
4. Information and Reports: The Contractor will provide all information and reports required by the Acts, the Regulations, and directives issued pursuant thereto and will permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the Recipient or the Federal Highway Administration to be pertinent to ascertain compliance with such Acts, Regulations, and instructions. Where any information required of a Contractor is in the exclusive possession of another who fails or refuses to furnish the information, the Contractor will so certify to the Recipient or the Federal Highway Administration as appropriate, and will set forth what efforts it has made to obtain the information.
5. Sanctions for Noncompliance: In the event of a contractor's noncompliance with the Non-discrimination provisions of this contract, the Recipient will impose such contract sanctions as it or the Federal Highway Administration may determine to be appropriate, including, but not limited to:
 - a. withholding payments to the Contractor under the contract until the Contractor complies; and/or b. cancelling, terminating, or suspending a contract, in whole or in part.
6. Incorporation of Provisions: The Contractor will include the provisions of paragraphs one through six in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Acts, the Regulations and directives issued pursuant thereto. The Contractor will take action with respect to any subcontract or procurement as the Recipient or the Federal Highway Administration may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, that if the Contractor becomes involved in, or is threatened with litigation by a subcontractor, or supplier because of such direction, the Contractor may request the Recipient to enter into any litigation to protect the interests of the Recipient. In addition, the Contractor may request the United States to enter into the litigation to protect the interests of the United States.



NORTH DAKOTA DEPARTMENT OF TRANSPORTATION APPENDIX E OF THE TITLE VI ASSURANCES

During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the Contractor) agrees to comply with the following non-discrimination statutes and authorities; including but not limited to:

Pertinent Non-Discrimination Authorities:

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq., 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin); and 49 CFR Part 21.
- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- Federal-Aid Highway Act of 1973, (23 U.S.C. § 324 et seq.), (prohibits discrimination on the basis of sex);
- Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 et seq.), as amended, (prohibits discrimination on the basis of disability); and 49 CFR Part 27;
- The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 et seq.), (prohibits discrimination on the basis of age);
- Airport and Airway Improvement Act of 1982, (49 USC § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);
- The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not);
- Titles II and III of the Americans with Disabilities Act, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12131-12189) as implemented by Department of Transportation regulations at 49 C.F.R. parts 37 and 38;
- The Federal Aviation Administration's Non-discrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
- Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures nondiscrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;
- Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);
- Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. 1681 et seq.).



Risk Management Appendix

Professional Services:

- Parties:** **State** – State of North Dakota, its agencies, officers and employees.
 Professional – Professional Engineer or Architect or Professional Engineering or Architectural Firm executing the attached documents, their agencies, officers and employees.
 Governmental Entity – A nation, state, tribe, political subdivision, or similar entity that may enter into a related agreement with the State or the Engineer.
 Governments – State and Governmental Entity, as defined above.

The Professional agrees to defend, indemnify, and hold harmless the state of North Dakota, its agencies, officers and employees (State), from and against claims based on the vicarious liability of the State or its agents, but not against claims based on the State's contributory negligence, comparative and/or contributory negligence or fault, sole negligence, or intentional misconduct. This obligation to defend, indemnify, and hold harmless does not extend to professional liability claims arising from professional errors and omissions. The legal defense provided by the Professional to the State under this provision must be free of any conflicts of interest, even if retention of separate legal counsel for the State is necessary. Professional also agrees to defend, indemnify, and hold the State harmless for all costs, expenses and attorneys' fees incurred if the State prevails in an action against the Professional in establishing and litigating the indemnification coverage provided herein. This obligation shall continue after the termination of this agreement.

Required Commercial General Liability, Automobile Liability, and Workers Compensation Insurance:

The Professional shall secure and keep in force during the term of this agreement, from insurance companies, government self-insurance pools or government self-retention funds authorized to do business in North Dakota: 1) commercial general liability with limits of at least \$2,000,000 per occurrence, \$2,000,000 aggregate; 2) automobile liability with limits of at least \$2,000,000, combined single limit; and 3) workers compensation insurance in amounts as required by statute; all covering the Professional for any and all claims of any nature applicable to such insurance which may in any manner arise out of or result from this agreement. 4) The Governments shall be endorsed on the commercial general liability and automobile liability policies as additional insureds. The Governments shall have all the benefits, rights and coverages of an additional insured under these policies that shall not be limited to the minimum limits of insurance required by this agreement or by the contractual indemnity obligations of the Contractor. 5) Said endorsement shall contain a "Waiver of Subrogation" waiving any right of recovery the insurance company may have against the Governments. 6) The policies and endorsements may not be canceled or modified without thirty (30) days prior written notice to the undersigned Government representatives. Any attorney who represents the State under this policy must first qualify as and be appointed by the North Dakota Attorney General as a Special Assistant Attorney General as required under N.D.C.C. Section 54-12-08. **The Professional shall furnish a certificate of insurance evidencing the requirements in 1, 2, 4, and 5 above to the undersigned representatives of the Governments prior to commencement of this agreement.** The State reserves the right to obtain complete, certified copies of all required insurance documents, policies, or endorsements at any time.

When a portion of a Contract is sublet, the Professional shall obtain insurance protection (as outlined above) to provide liability coverage to protect the Professional and the State as a result of work undertaken by the Subcontractor. In addition, the Professional shall ensure that any and all parties performing work under the Contract are covered by public liability insurance as outlined above. All Subcontractors performing work under the Contract are required to maintain the same scope of insurance required of the Professional (as outlined above). The Professional shall be held responsible for ensuring compliance with those requirements by all Subcontractors.

The Professional's insurance coverage shall be primary (i.e., pay first) as respects any insurance, self-insurance or self-retention maintained by the Governments. Any insurance, self-insurance or self-retention maintained by the Governments shall be excess of the Professional's insurance and shall not contribute with it. The insolvency or bankruptcy of the insured Professional shall not release the insurer from payment under the policy, even when such insolvency or bankruptcy prevents the insured Professional from meeting the retention limit under the policy. The Professional's insurance coverage shall be shared equally by the Professional and the Governments until the Professional's insurance coverage is exhausted. Any deductible amount or other obligations under the policy(ies) shall be the sole responsibility of the Professional. This insurance may be in policy or policies of insurance, primary and excess, including the so-called umbrella or catastrophe form and be placed with insurers rated "A-" or better by A.M. Best Company, Inc. The Governments will be indemnified, saved and held harmless to the full extent of any coverage actually secured by the Professional in excess of the minimum requirements set forth above.

Required Professional Liability Insurance:

Professional shall secure and keep in force during the term of this agreement and for at least 12 months thereafter from an insurance company authorized to do business in North Dakota, professional liability insurance covering its liability for acts, errors, or omissions in providing or failing to provide professional services, with a minimum coverage limit of \$2,000,000 per claim, \$2,000,000 aggregate.

Professional shall ensure that any Subcontractor providing professional services under the Contract is covered by professional liability insurance as outlined above.

RM Consulted 2013
Revised 07-23





**ATTACHMENT A
July 11, 2023**

**KLJ ENGINEERING LLC
SCOPE OF SERVICES
CONSTRUCTION ENGINEERING**

**SU-CVD-3-982(041) PCN 23693
Devils Lake, North Dakota**

PURPOSE

The purpose of this Attachment is to describe the scope of services and responsibilities required in relation to construction engineering services for Project SU-CVD-3-982(041) PCN 23693. KLJ Engineering LLC (KLJ) is the prime or lead consultant for the construction engineering services.

OBJECTIVE

The objective of this phase of the project is to provide construction engineering, construction surveying and materials testing services to verify that the Contractor is performing work in conformity with the governing specifications, plans, and special provisions. KLJ will use the following NDDOT Manuals & Publications in the administration of the project:

- 2022 Standard Specifications for Road and Bridge Construction
- Field Sampling and Testing Manual
- Construction Records Manual
- External Civil Rights Manual

Construction observation shall include the observation of the Contractor's means and methods, verification that the Contractor's work is in conformity with the contract, the project plans, specifications, and special provisions. KLJ will also provide contract administration to include project documentation, record keeping, record drawings, minor dispute resolutions, responding to requests for information, and filing.

If required, the adding of services not detailed in this Attachment will be by a written supplementary agreement, based upon all parties agreeing to the scope of services and fees.

EXCLUSIONS

KLJ is not responsible for the Contractor's safety procedures or operations. This scope of service does not include any safety observations of the Contractor's equipment, procedures, or operations.

In addition, KLJ is not responsible for the safety of NDDOT personnel, site visitors, Contractor's personnel, subcontractor's personnel, or any other personnel.

KLJ will not proceed with their duties in areas or situations deemed unsafe or hazardous to KLJ staff, due to the Contractor's non-conformance with OSHA or other agency safety regulations.

KLJ will not assume the duties and responsibilities of the Contractor, or its Subcontractors, including but not limited to, determining or performing construction procedures, techniques, and means and methods.



Utility coordination is not included in the scope. No utilities were identified in the project area during design and utility coordination is not anticipated to be needed due to the lack of utilities in the area.

The scope of work and estimate of hours is based on the contractor's proposed schedule and previous experience with similar projects in the area. It is based on a two-week construction duration, completed in the 2023 construction season. Construction durations beyond this estimate will require a written supplementary agreement.

PROJECT MANAGEMENT & PROJECT SETUP

Project Management & Setup

KLJ will manage the project and provide overall coordination of the work completed by the construction engineering team. The work shall consist of managing work assignments, internal team and safety meetings, client coordination, plan and specification interpretation, administering requests for information from the Contractor, processing routine change orders, and monitoring KLJ's project budget and schedule. KLJ will provide a weekly report via phone or email to the City of Devils Lake with project status updates.

Preconstruction Conference

KLJ will coordinate, lead, and prepare minutes for a preconstruction conference with City, NDDOT and Contractor personnel.

Weekly Records (2 weeks) & Submittal Review

Contract administration and project documentation will be according to established NDDOT construction procedures, as outlined in the Construction Records Manual and External Civil Rights Manual. Major tasks will include NDDOT Construction Automated Records System (CARS) diary entries, weekly progress reports, progressive payment for work complete, pay quantity reports, haul sheets, subcontract tracking, certification tracking, External Civil Rights monthly EEO Reports, review of certified payrolls, and minor change orders. If required, the adding of major change orders, including force accounts that are beyond the scope of the original contract, will be by written supplemental agreements.

Final Records

Final records will include verifying all quantities for accuracy, completing all necessary final document forms as listed on the NDDOT Final Checklist, completing record drawings, and uploading required documents to CARS.

CONSTRUCTION OBSERVATION

Temporary Traffic Control

Stake locations of and provide periodic observations of temporary traffic control devices.

Tie-In Excavations

Provide field observation of excavations at both ends of the project. This is estimated with a maximum duration of one day. Additional days will be by written supplemental agreement.



Cement Treated Subgrade

Provide field observation, and quantity documentation of Cement Treated Subgrade. Monitor and document the Contractor's compaction efforts. This is estimated with a maximum duration of two days. Additional days will be by written supplemental agreement.

Geosynthetic Material – Type R1

Provide field observation and review of the reinforcement fabric installation. This is estimated with a maximum duration of two days, running concurrently with other operations.

Aggregate Base Course CI 5

Provide field observation, gradation testing and quantity documentation of base material. This is estimated with a maximum duration of three days. Additional days will be by written supplemental agreement.

Aggregate Surface Course CI 13

Provide field observation, gradation testing and quantity documentation of surfacing material. This is estimated with a maximum duration of two days. Additional days will be by written supplemental agreement.

SURVEY

Centerline Staking

Offset centerline alignment points at a 200 foot interval. Stake four radius points for the 14th St NE and 14th Ave NE intersection. One trip is estimated for a one-man survey crew. Additional trips will be by written supplemental agreement.

Intersection Centerline Profile

GPS Survey a 500' centerline profile of 14th St NE at its intersection with 14th Ave NE (250' east and 250' west). Provide a graph in Excel showing the profile before and after gravel placement. Initial trip to be combined with Centerline Staking. One trip is estimated for a one-man survey crew. Additional trips will be by written supplemental agreement.

DIRECT EXPENSES

- We may submit aggregate samples to an off-site third-party tester, depending on workload and staff availability.

REIMBURSABLE EXPENSES

- Meals (Per Diem)
- Lodging (Actual Cost)

SUBCONSULTANTS

- None

FINAL DELIVERABLES

- Progressive Estimates
- Project Final Records (In CARS)

Project Budget **KLJ**

| | |
|---------------------|--------------------------------|
| KLJ Project Name: | SU-CVD-3-982(041), PCN 23693CE |
| KLJ Project Number: | 2304-00860 |

Job Classification:

| Task Code | Description | Start Date | End Date | Labor Multiplier or Select a Rate Sheet | 2023 | | | | | | | | | | Subcontractant Fee | DIRECT EXPENSE ² | Bal to: Lump Sum or Agreed Fee | TASK TOTAL |
|--------------|---|------------|-----------|--|------------------------------|----------|----------|----------|----------|--------------|-----------|------|-------------|------|-----------------------|-----------------------------|--------------------------------------|---------------|
| | | | | | Aviation/Trans Baro Rates | | | | | | | | | | | | | |
| Construction | | | | | | | | | | | | | | | | | | |
| S | PM & Setup | 7/21/2023 | 4/30/2024 | | \$ 64.00 | \$ 32.00 | \$ 36.00 | \$ 43.00 | \$ 36.00 | \$ 150.00 | \$ - | \$ - | \$ 1,752.00 | \$ - | \$ 1,752.00 | | | |
| | Preconstruction Conference | | | 4 | 4 | | | | 6 | \$ 384.00 | \$ - | \$ - | \$ - | \$ - | \$ 384.00 | | | |
| | Weekly Records & Submittal Review | | | 2 | 20 | | | | | \$ 768.00 | \$ - | \$ - | \$ - | \$ - | \$ 768.00 | | | |
| | Final Records | | | 4 | 12 | 12 | | | | \$ 1,072.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,072.00 | | | |
| | Traffic Control | | | 2 | 12 | | | | | \$ 512.00 | \$ - | \$ - | \$ - | \$ - | \$ 512.00 | | | |
| | Tie-In Excavations (1 day) | | | 2 | 12 | | | | | \$ 512.00 | \$ - | \$ - | \$ - | \$ - | \$ 512.00 | | | |
| | Cement Treated Subgrade (2 days) | | | 8 | 4 | 24 | | | | \$ 1,536.00 | \$ 150.00 | \$ - | \$ - | \$ - | \$ 1,686.00 | | | |
| | Geosynthetic Material - Type R1 (2 days) | | | 4 | 12 | | | | | \$ 640.00 | \$ - | \$ - | \$ - | \$ - | \$ 640.00 | | | |
| | Aggregate Base Course Class 5 (3 days) | | | 4 | 42 | 27 | | | | \$ 2,572.00 | \$ 300.00 | \$ - | \$ - | \$ - | \$ 2,872.00 | | | |
| | Aggregate Surface Course Class 13 (2 days) | | | 2 | 28 | 18 | | | | \$ 1,672.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,672.00 | | | |
| Survey | Centerline (200' Interval), Radius Points (4) | | | 2 | | 16 | | | | \$ 816.00 | \$ - | \$ - | \$ - | \$ - | \$ 816.00 | | | |
| | Intersection CL Profile (500', 500' interval) | | | 2 | | 12 | | | | \$ 644.00 | \$ - | \$ - | \$ - | \$ - | \$ 644.00 | | | |
| | Subtotal of Task 5 | 7/21/2023 | 4/30/2024 | | 60 | 4 | 166 | 28 | 57 | \$ 12,880.00 | \$ 4 | \$ - | \$ - | \$ - | \$ 13,480.00 | | | |

[illegible]

¹ Includes Meals and Lodging : Used for planning purposes only.

² Includes equipment, rental/subscriptions, mileage... etc.

Reimbursable Notation:
\$35 meals (per diem), \$115 hotel (actual)

| Summary of Costs: NDDOT | | |
|--|---------|----|
| Direct Labor | | \$ |
| Indirect Costs - | 189.69% | \$ |
| Subtotal | | \$ |
| On bill rate | 11.00% | \$ |
| Raw labor cost | 0.28% | \$ |
| Direct Expenses | | \$ |
| Subcontractors | | \$ |
| Reimbursables | | \$ |
| Balance to Lump Sum or Agreed Fee | | \$ |
| Total Estimated Engineering Costs | | \$ |

Certificate Of Completion

Envelope Id: 5C5ABD15A9304303974C262213F1900E

Status: Sent

Subject: Contract #38230898: Please DocuSign: CE Agreement for Devils Lake 14th St & 14th Ave

Contract Number: 38230898

PCN: 23693

Source Envelope:

Document Pages: 20

Signatures: 0

Envelope Originator:

Certificate Pages: 3

Initials: 1

Sengaroun Marohl

AutoNav: Enabled

608 E Boulevard Ave

Enveloped Stamping: Enabled

Bismarck, ND 58505

Time Zone: (UTC-06:00) Central Time (US & Canada)

smarohl@nd.gov

IP Address: 165.234.92.5

Record Tracking

Status: Original

Holder: Sengaroun Marohl

Location: DocuSign

7/14/2023 10:13:33 AM

smarohl@nd.gov

Security Appliance Status: Connected

Pool: StateLocal

Storage Appliance Status: Connected

Pool: Carahsoft OBO North Dakota Department of

Location: DocuSign

Transportation CLOUD

Signer Events**Signature****Timestamp**

Stacey Hanson

smhanson@nd.gov

Assistant Local Government Engineer

Carahsoft OBO North Dakota Department of

Transportation CLOUD

Security Level: Email, Account Authentication
(None), Authentication**Electronic Record and Signature Disclosure:**

Not Offered via DocuSign

Paul Benning

pbenning@nd.gov

Local Government Director

Security Level: Email, Account Authentication
(None), Authentication**Electronic Record and Signature Disclosure:**

Not Offered via DocuSign

Shannon Sauer

ssauer@nd.gov

Security Level: Email, Account Authentication
(None), Authentication**Electronic Record and Signature Disclosure:**

Not Offered via DocuSign

Security Level: Email, Account Authentication
(None)**Electronic Record and Signature Disclosure:**

Not Offered via DocuSign

Security Level: Email, Account Authentication
(None)**Electronic Record and Signature Disclosure:**

Not Offered via DocuSign

St

Signature Adoption: Pre-selected Style

Using IP Address: 165.234.253.12

Sent: 7/14/2023 10:30:55 AM

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Signed: 7/14/2023 10:32:55 AM

Sent: 7/14/2023 10:33:14 AM

| Signer Events | Signature | Timestamp |
|--|-----------|-----------|
| Security Level: Email, Account Authentication (None) | | |
| Electronic Record and Signature Disclosure: Not Offered via DocuSign | | |
| Michael Grafsgaard mikeg@dvInd.com Security Level: Email, Account Authentication (None) | | |
| Electronic Record and Signature Disclosure: Not Offered via DocuSign | | |
| Spencer Halvorson spencerh@dvInd.com Security Level: Email, Account Authentication (None) | | |
| Electronic Record and Signature Disclosure: Not Offered via DocuSign | | |
| Jim Moe jimm@dvInd.com Security Level: Email, Account Authentication (None) | | |
| Electronic Record and Signature Disclosure: Not Offered via DocuSign | | |
| Sengaroun Marohl smarohl@nd.gov Security Level: Email, Account Authentication (None), Authentication | | |
| Electronic Record and Signature Disclosure: Not Offered via DocuSign | | |
| Clint Morgenstern cdmorgenstern@nd.gov Security Level: Email, Account Authentication (None), Authentication | | |
| Electronic Record and Signature Disclosure: Not Offered via DocuSign | | |
| Chad Orn corn@nd.gov Security Level: Email, Account Authentication (None), Authentication | | |
| Electronic Record and Signature Disclosure: Not Offered via DocuSign | | |
| Laureen M. Martin lmartin@nd.gov Security Level: Email, Account Authentication (None), Authentication | | |
| Electronic Record and Signature Disclosure: Not Offered via DocuSign | | |
| Stacey Hanson smhanson@nd.gov Security Level: Email, Account Authentication (None), Authentication | | |
| Electronic Record and Signature Disclosure: Not Offered via DocuSign | | |

| In Person Signer Events | Signature | Timestamp |
|--|--|--|
| Editor Delivery Events | Status | Timestamp |
| Sengaroun Marohl smarohl@nd.gov Carahsoft OBO North Dakota Department of Transportation CLOUD Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign | <div>VIEWED</div> Using IP Address: 165.234.252.245 | Sent: 7/14/2023 10:13:52 AM Viewed: 7/14/2023 10:15:51 AM Completed: 7/14/2023 10:30:54 AM |
| Agent Delivery Events | Status | Timestamp |
| Paul Bjornson Paul.Bjornson@kljeng.com Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign | | |
| Intermediary Delivery Events | Status | Timestamp |
| Certified Delivery Events | Status | Timestamp |
| Carbon Copy Events | Status | Timestamp |
| DOT Legal Admin dotlegaladmin@nd.gov Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign DOT Legal Admin dotlegaladmin@nd.gov Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign | | |
| Witness Events | Signature | Timestamp |
| Notary Events | Signature | Timestamp |
| Envelope Summary Events | Status | Timestamps |
| Envelope Sent | Hashed/Encrypted | 7/14/2023 10:13:52 AM |
| Payment Events | Status | Timestamps |

FUND BALANCE REPORT June-23

| <u>FUND</u> | <u>NAME</u> | <u>BEG. BAL</u> | <u>REVENUES</u> | <u>TRAN. IN</u> | <u>EXPENSES</u> | <u>TRAN. OUT</u> | <u>BALANCE</u> |
|-------------|---|--------------------|------------------|------------------|------------------|------------------|--------------------|
| 1000 | GENERAL | 3,808,490 | 3,546,987 | 0 | 3,848,890 | 16,666 | 3,489,921 |
| | TOTAL GENERAL FUND | 3,808,490 | 3,546,987 | 0 | 3,848,890 | 16,666 | 3,489,921 |
| | | | | | | | 0 |
| 2001 | HIGHWAY DISTRIBUTION | 429,636 | 194,219 | 0 | 179,307 | 0 | 444,548 |
| 2003 | CITY SHARE SPECIAL ASSESSMENT | (474) | 67 | 0 | 0 | 0 | (407) |
| 2006 | EMERGENCY | 72,957 | 0 | 0 | 0 | 0 | 72,957 |
| 2008 | CEMETERY | 142,567 | 112,531 | 0 | 66,155 | 0 | 188,943 |
| 2010 | TEMPORARY EMPLOYEES FUND | 10,257 | 0 | 0 | 21,411 | 0 | (11,155) |
| 2012 | EQUIPMENT RESERVE | 2,814,392 | 42,749 | 0 | 0 | 0 | 2,857,140 |
| 2021 | SPECIAL ASSESSMENT CITY PROPERTY | 0 | 0 | 0 | 0 | 0 | 0 |
| 2034 | ECONOMIC DEVELOPMENT | 379,811 | 130,081 | 0 | 27,500 | 0 | 482,391 |
| 2039 | FIRE HOMELAND SEC GRANT | 0 | 0 | 0 | 0 | 0 | 0 |
| 2042 | ASSET FORFEITURE BUY FUND | 2,927 | 0 | 0 | 0 | 0 | 2,927 |
| 2043 | ND DOT POLICE GRANTS | 7,993 | 4,795 | 0 | 0 | 0 | 12,788 |
| 2044 | OPIOID SETTLEMENT | 1,641 | 3,240 | 0 | 0 | 0 | 4,881 |
| 5001 | SPECIAL ASSESSMENT DEFICIENCY | 49,652 | 0 | 0 | 0 | 0 | 49,652 |
| 8002 | LIBRARY | 103,110 | 232,042 | 0 | 129,235 | 0 | 205,917 |
| 8006 | PARKING AUTHORITY | 53,507 | 6,301 | 0 | 0 | 0 | 59,808 |
| 8008 | CITY BEAUTIFICATION | 47,662 | 0 | 0 | 9,281 | 0 | 38,381 |
| 8009 | DL HISTORICAL PRESERVATION | 5,290 | 0 | 0 | 0 | 0 | 5,290 |
| 8010 | JOB DEVELOPMENT AUTHORITY | 55,814 | 55,840 | 0 | 0 | 0 | 111,653 |
| 8012 | SAAF GRANT | 16,865 | 5,104 | 0 | 21,970 | 0 | 0 |
| 8013 | LAKE REGION GROWTH | 767,465 | 1,382 | 0 | 126,035 | 0 | 642,813 |
| 8015 | AIRPORT HANGER | 65,647 | 0 | 0 | 0 | 0 | 65,647 |
| | TOTAL SPECIAL REVENUE FUNDS | 5,026,719 | 788,349 | 0 | 580,893 | 0 | 5,234,175 |
| 4019 | FLOOD PROTECTION 1-96 | (3,903,648) | 0 | 0 | 0 | 0 | (3,903,648) |
| 4105 | PARK DISTRICT PROJECT | 0 | 11,905 | 0 | 1,000,000 | 0 | (988,095) |
| 4220 | SI 73-20 CHANGE ORDER | (2,175) | 0 | 2,175 | 0 | 0 | (0) |
| 4312 | WM IMPR #25-20 - 8TH ST NE | (513,568) | 0 | 513,568 | 0 | 0 | 0 |
| 4313 | 2021 WATER TOWER MAINT | (421,771) | 0 | 0 | 0 | 0 | (421,771) |
| 4314 | WM 27-22 | (567,315) | 0 | 0 | 415,980 | 0 | (983,295) |
| 4315 | WM 28-23 & 29-23 | 0 | 0 | 0 | 56 | 0 | (56) |
| 4351 | 2022 CURB GUTTER SIDEWALK | (67,833) | 0 | 67,833 | 0 | 0 | 0 |
| 4352 | 2023 CURB GUTTER SIDEWALK | 0 | 0 | 0 | 54 | 0 | (54) |
| 4509 | STR IMPR 58-15 - 16TH & 17TH ST SE | 222,333 | 76,249 | 0 | 0 | 0 | 298,582 |
| 4516 | STR IMP 67-18-5TH AVE NE & 14TH ST NE | (102,235) | 0 | 102,235 | 0 | 0 | 0 |
| 4520 | STR IMPR 70-19 - WALNUT ST E 8TH AVE NE 1ST | (1,063) | 0 | 1,063 | 0 | 0 | 0 |
| 4527 | STR IMP 77-21 - 16TH ST, 5TH & 8TH AVE | (88,483) | 0 | 0 | 2,135 | 0 | (90,618) |
| 4528 | STR IMP 78-22 | (901,246) | 0 | 901,246 | 0 | 0 | (0) |
| 4529 | COLLEGE DRIVE MILL AND OVERLAY | (120,756) | 0 | 0 | 1,883 | 0 | (122,639) |
| 4530 | 220101 MILL AND OVERLAY | (255,552) | 0 | 255,552 | 0 | 0 | 0 |
| 4531 | 14 ST NE 7 14 AVE NE GR. OVERLAY | \$ (7,925) | 0 | 0 | 24,826 | 0 | (32,751) |
| | TOTAL CAPITAL PROJECT FUNDS | (6,731,237) | 88,153 | 1,843,672 | 1,444,935 | 0 | (6,244,346) |
| 2030 | PENALTY & INTEREST SPECIAL ASSMT | 50,597 | 5,163 | 0 | 0 | 0 | 55,760 |
| 2033 | INFRASTRUCTURE | 441,612 | 483,157 | 0 | 45,395 | 173,306 | 706,068 |
| 2045 | MUNICIPAL INFRASTRUCTURE | 3,662,173 | 1,152,742 | 0 | 0 | 1,670,366 | 3,144,549 |
| 4100 | PUB. BUILDING RESERVE | 350,000 | 0 | 0 | 0 | 0 | 350,000 |
| 5005 | NON-BONDED DEBT SERVICE | 422,394 | 148,005 | 0 | 0 | 0 | 570,399 |
| 5101 | SEWER SEPARATION #1 | 3,798 | 98 | 0 | 0 | 0 | 3,896 |
| 5476 | SALES TAX REV BONDS 2010 | 199,601 | 92,915 | 0 | 18,375 | 0 | 274,141 |
| 5480 | REF IMP BONDS 2014 | - | 0 | 0 | (400) | 0 | 400 |
| 5481 | SALES TAX REV BONDS 2015 | 457,117 | 167,247 | 0 | 21,181 | 0 | 603,183 |
| 5483 | DEF IMPR WARRANT 2017 | 134,047 | 95,755 | 0 | 78,733 | 0 | 151,068 |
| 5484 | SALES TAX REV BONDS 2017 | 461,227 | 74,332 | 0 | 64,122 | 0 | 471,438 |
| 5485 | REF IMPR BOND 2017 | 79,844 | 13,373 | 0 | 32,020 | 0 | 61,198 |
| 5486 | DEF IMPR WARRANT 2019 | 179,948 | 49,394 | 0 | 31,832 | 0 | 197,510 |
| 5488 | SALES TAX REV BOND 2019 | 320,261 | 65,040 | 0 | 46,637 | 0 | 338,664 |
| 5489 | REF IMP BOND 2020A | 76,230 | 226,710 | 0 | 289,745 | 0 | 13,195 |
| 5492 | REF IMP BONDS OF 2021A | 964,269 | 264,119 | 0 | 313,695 | 0 | 914,693 |
| 5493 | REF IMP BONDS OF 2022A | 239,721 | 147,432 | 0 | 126,084 | 0 | 261,069 |

| | | | | | | | |
|------------------------------------|----------------------------------|--------------------|-------------------|------------------|-------------------|------------------|-------------------|
| TOTAL DEBT SERVICE FUNDS | | 8,042,839 | 2,985,481 | 0 | 1,067,419 | 1,843,672 | 8,117,229 |
| 5490 | LANDFILL CLOSURE | 33 | 0 | 0 | 0 | 0 | 33 |
| 6001 | WATER | 737,913 | 715,799 | 0 | 391,751 | 8,334 | 1,053,626 |
| 6002 | SEWER | 586,100 | 595,776 | 0 | 352,084 | 8,334 | 821,458 |
| 6003 | SANITATION | 881,196 | 1,007,316 | 0 | 727,782 | 6,666 | 1,154,064 |
| 6006 | WATER SOURCE REPLACEMENT | 3,425,467 | 17,831 | 0 | 0 | 0 | 3,443,298 |
| TOTAL PROPRIETARY FUNDS | | 5,630,709 | 2,336,721 | 0 | 1,471,618 | 23,334 | 6,472,479 |
| 8011 | SELF INSURANCE | 562,463 | 384,568 | 0 | 343,829 | 0 | 603,203 |
| TOTAL INTERNAL SERVICE FUND | | 562,463 | 384,568 | 0 | 343,829 | 0 | 603,203 |
| 9000 | DEVILS LAKE REGIONAL AIRPORT | 667,174 | 885,743 | 40,000 | 270,716 | 0 | 1,322,202 |
| 9029-9041 | DL REGIONAL AIRPORT - GRANTS | (2,024,088) | 1,793,137 | 0 | 1,741,930 | 0 | (1,972,881) |
| TOTAL COMPONENT UNIT FUND | | (1,271,261) | 2,678,880 | 40,000 | 2,012,646 | 0 | (650,679) |
| 9500 | LAKE REGION NARCOTICS TASK FORCE | 24,899 | 57,367 | 0 | 82,266 | 0 | (0) |
| TOTAL AGENCY FUND | | 24,899 | 57,367 | 0 | 0 | 0 | (0) |
| GRAND TOTALS | | 15,093,621 | 12,866,508 | 1,883,672 | 10,770,229 | 1,883,672 | 17,021,981 |

CITY OF DEVILS LAKE
COMBINED CASH INVESTMENT
JUNE 30, 2023

COMBINED CASH ACCOUNTS

| | | |
|----------------|--------------------------------|------------------|
| 9999-000-11105 | XPRESS DEPOSIT ACCOUNT | 78,673.38 |
| 9999-000-11200 | EQUIPMENT RESERVE CD | 201,075.50 |
| 9999-000-11320 | BREMER BK CHK #1000488 | 7,662,669.69 |
| 9999-000-11900 | CASH CLEARING - UTILITIES | (5,496.35) |
| 9999-000-11902 | CASH CLEARING - AR | 9,532.85 |
| 9999-000-11990 | CASH MAN. ALLOC.-SEIZED ASSETS | (46,091.56) |
| | | |
| | TOTAL COMBINED CASH | 7,900,363.51 |
| 9999-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (10,458,745.93) |
| | | |
| | TOTAL UNALLOCATED CASH | (2,558,382.42) |

CASH ALLOCATION RECONCILIATION

| | | |
|------|--|-----------------|
| 1000 | ALLOCATION TO GENERAL FUND | 3,315,528.42 |
| 2001 | ALLOCATION TO HIGHWAY DIST. | 393,665.46 |
| 2003 | ALLOCATION TO CITY SHARE SPEC. ASSESSMENTS | (474.41) |
| 2006 | ALLOCATION TO EMERGENCY | 72,957.01 |
| 2008 | ALLOCATION TO CEMETERY | 136,886.40 |
| 2010 | ALLOCATION TO TEMP. EMPLOYEES FUND | 8,034.66 |
| 2012 | ALLOCATION TO EQUIPMENT RESERVE FUND | 646,594.64 |
| 2030 | ALLOCATION TO PEN & INT ON SPEC ASSESSMENTS | 64,419.87 |
| 2033 | ALLOCATION TO INFRASTRUCTURE | 440,310.12 |
| 2034 | ALLOCATION TO ECONOMIC DEV. | 371,352.59 |
| 2042 | ALLOCATION TO ASSET FORFEITURE BUY FUND | 2,926.99 |
| 2043 | ALLOCATION TO ND DOT POLICE GRANTS | 7,992.86 |
| 2044 | ALLOCATION TO OPIOID SETTLEMENT | 1,641.87 |
| 2045 | ALLOCATION TO MUNICIPAL INFRASTRUCTURE | 3,662,172.86 |
| 4019 | ALLOCATION TO FLOOD PROTECTION DIST. 01-96 | (3,903,947.91) |
| 4033 | ALLOCATION TO WEST VIA DUCT | (18,319.13) |
| 4100 | ALLOCATION TO PUBLIC BUILDINGS RESERVE FUND | 350,000.00 |
| 4220 | ALLOCATION TO SI 73-20 CHANGE ORDER | (2,175.33) |
| 4312 | ALLOCATION TO WTRMAIN IMPR #25-20-8TH ST NE | (513,567.68) |
| 4313 | ALLOCATION TO 2021 WATER TOWER MAINT | (421,771.36) |
| 4314 | ALLOCATION TO WM 27-22 | (715,309.56) |
| 4351 | ALLOCATION TO 2022 CURB, GUTTER, & SIDEWALK | (67,832.89) |
| 4509 | ALLOCATION TO STR IMPR 58-15 - 16 & 17 ST SE | 222,333.07 |
| 4516 | ALLOCATION TO ST IPR 67-18 5 AVE NE 14 ST NE | (102,234.78) |
| 4520 | ALLOCATION TO STR IMPR #70-19-WALNUT ST E | (1,062.63) |
| 4527 | ALLOCATION TO STREET IMPR #77-21 | (88,483.12) |
| 4528 | ALLOCATION TO 220101 - SI 78-22 | (901,246.13) |
| 4529 | ALLOCATION TO US 2 TO 20TH ST NE | (91,164.74) |
| 4530 | ALLOCATION TO 220101 MILL & OVERLAY | (255,551.83) |
| 4531 | ALLOCATION TO FUND 4531 | (7,925.00) |
| 5001 | ALLOCATION TO SPECIAL ASSMT. DEFICIENCY | 49,651.75 |
| 5005 | ALLOCATION TO NON-BONDED DEBT SERVICE | 422,394.01 |
| 5101 | ALLOCATION TO SEWER SEPARATION NO. 1 | 3,797.63 |
| 5476 | ALLOCATION TO SALES TAX REVENUE BONDS 2010 | 199,600.81 |
| 5481 | ALLOCATION TO SALES TAX BOND 2015B | 457,117.17 |
| 5482 | ALLOCATION TO REF IMP BOND 2015A | (17,360.82) |
| 5483 | ALLOCATION TO DEFINITIVE IMPR WARRANT 2017 | 134,046.65 |
| 5484 | ALLOCATION TO SALES TAX REVENUE BOND 2017 | 461,227.47 |

CITY OF DEVILS LAKE
COMBINED CASH INVESTMENT
JUNE 30, 2023

| | | |
|---|---|------------------|
| 5485 | ALLOCATION TO REF IMPR BOND SERIES 2017 | 79,844.16 |
| 5486 | ALLOCATION TO DEFINITIVE IMPR WARRANT 2019 | 179,947.62 |
| 5488 | ALLOCATION TO SALES TAX REVENUE BOND 2019 | 320,260.55 |
| 5489 | ALLOCATION TO REF IMP BOND 2020A | 76,230.44 |
| 5492 | ALLOCATION TO FUND 5492 | 964,269.25 |
| 5493 | ALLOCATION TO REF IMP BOND 2022A | 239,720.62 |
| 6001 | ALLOCATION TO WATER FUND | 648,997.59 |
| 6002 | ALLOCATION TO SEWER FUND | 497,265.91 |
| 6003 | ALLOCATION TO SANITATION FUND | 625,634.28 |
| 6006 | ALLOCATION TO WATER SOURCE REPLACEMENT | 3,426,314.73 |
| 8002 | ALLOCATION TO LIBRARY | 94,095.27 |
| 8006 | ALLOCATION TO PARKING AUTHORITY | 53,507.24 |
| 8008 | ALLOCATION TO CITY BEAUTIFICATION | 47,691.66 |
| 8009 | ALLOCATION TO DL HIST PRESERVATION FUND | 5,289.79 |
| 8010 | ALLOCATION TO JOB DEVELOPMENT AUTHORITY | 55,813.69 |
| 8011 | ALLOCATION TO SELF INSURANCE | (558,706.48) |
| 8012 | ALLOCATION TO SAAF GRANT FUND | 16,865.48 |
| 8013 | ALLOCATION TO LAKE REGION GROWTH | 767,464.91 |
| 8015 | ALLOCATION TO AIRPORT HANGAR | 65,747.33 |
| 9000 | ALLOCATION TO DEVILS LAKE REGIONAL AIRPORT | 611,707.63 |
| 9029 | ALLOCATION TO DVL - AIG#29 | (233,528.07) |
| 9035 | ALLOCATION TO AIG #35 | 5,677.27 |
| 9037 | ALLOCATION TO SNOW REMOVAL EQUIPMENT | 3,060.18 |
| 9038 | ALLOCATION TO AIG 38 | 14,117.00 |
| 9039 | ALLOCATION TO FUND 9039 | 8,408.57 |
| 9040 | ALLOCATION TO FUND 9040 | (1,782,439.73) |
| 9041 | ALLOCATION TO AIG 41 | (54,783.23) |
| 9500 | ALLOCATION TO LAKE RGN NARCOTICS TASK FORCE | (41,383.96) |
| TOTAL ALLOCATIONS TO OTHER FUNDS | | 10,453,314.69 |
| ALLOCATION FROM COMBINED CASH FUND - 9999-000-11000 | | (10,458,745.93) |
| ZERO PROOF IF ALLOCATIONS BALANCE | | (5,431.24) |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

GENERAL FUND

ASSETS

| | | | |
|----------------|--------------------------|--------------|--------------|
| 1000-000-11000 | CASH IN COMBINED FUND | 3,315,528.42 | |
| 1000-000-11100 | CASH ON HAND | 522.35 | |
| 1000-000-11320 | BREMER BK CHK #1000488 | 1,501,593.32 | |
| 1000-000-12040 | ACCTS. REC. (SPEC/OTHER) | 2,573.00 | |
| 1000-000-12045 | LOAN RECEIVABLE | 9,193.58 | |
| 1000-000-12090 | UB AR CLEARING ACCOUNT | 1,854.98 | |
| 1000-000-12110 | UB ACCOUNTS RECEIVABLE | 18,069.32 | |
| | | | |
| | TOTAL ASSETS | | 4,849,334.97 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|--------------------------------|---------------|--------------|
| 1000-000-21210 | ACCOUNTS PAYABLE | 162,281.83 | |
| 1000-000-22200 | WAGES PAYABLE | (20.42) | |
| 1000-000-22210 | FEDERAL WITHHOLDING TAXES PAYA | 35,762.98 | |
| 1000-000-22220 | STATE W/H TAXES PAYABLE | 13,590.04 | |
| 1000-000-22290 | MEDICARE PAYABLE | 6,348.01 | |
| 1000-000-22300 | ND PERS | 84,195.53 | |
| 1000-000-22310 | FICA PAYABLE | 26,422.05 | |
| 1000-000-22320 | DEFERRED COMP. | 2,834.34 | |
| 1000-000-22321 | ROTH RETIREMENT CONTRIBUTIONS | 1,950.00 | |
| 1000-000-22370 | MED. & DEP. CARE FLEX PAY. | (10,844.59) | |
| 1000-000-22390 | UNUM INS. PAYABLE | (1,128.11) | |
| 1000-000-22410 | USABLE(ACCIDENT/CANCER/LIFE) I | (2,256.71) | |
| 1000-000-22440 | HEALTH PREMIUMS PAYABLE | (405,614.50) | |
| 1000-000-22460 | DUES FOR FATERNAL ORDER OF POL | 48.90 | |
| | | | |
| | TOTAL LIABILITIES | | (86,430.65) |

FUND EQUITY

| | | | |
|----------------|---------------------------------|---------------|--------------|
| 1000-000-30000 | FUND BALANCE | 3,650,986.44 | |
| | REVENUE OVER EXPENDITURES - YTD | (318,569.27) | |
| | | | |
| | TOTAL FUND EQUITY | | 3,332,417.17 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 3,245,986.52 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| | <u>TAXES</u> | | | | | |
| 1000-000-31100 | GENERAL PROPERTY TAXES | 1,419,599.56 | 1,419,599.56 | 1,634,500.00 | 214,900.44 | 86.9 |
| 1000-000-31400 | LODGING TAX (2%) | 47,847.86 | 47,847.86 | 145,000.00 | 97,152.14 | 33.0 |
| 1000-000-31410 | SALES AND USE TAX (1.5%) | 761,901.30 | 761,901.30 | 1,722,000.00 | 960,098.70 | 44.3 |
| 1000-000-31420 | RESTAURANT/LODGING TAX (1%) | 159,148.94 | 159,148.94 | 300,000.00 | 140,851.06 | 53.1 |
| 1000-000-31430 | SALES TAX - PARK DISTRICT | 193,929.16 | 193,929.16 | 400,000.00 | 206,070.84 | 48.5 |
| | TOTAL TAXES | 2,582,426.82 | 2,582,426.82 | 4,201,500.00 | 1,619,073.18 | 61.5 |
| | <u>LICENSES & PERMITS</u> | | | | | |
| 1000-000-32110 | BEER & LIQUOR LICENSES | 47,975.00 | 47,975.00 | 50,000.00 | 2,025.00 | 96.0 |
| 1000-000-32210 | ANIMAL LICENSE & IMPOUND | 115.50 | 115.50 | 2,000.00 | 1,884.50 | 5.8 |
| 1000-000-32230 | BUILDING PERMITS | 1,677.17 | 1,677.17 | 13,000.00 | 11,322.83 | 12.9 |
| 1000-000-32240 | BLDG PERMITS - EXTRA-TERR. | 4,449.87 | 4,449.87 | 3,000.00 | (1,449.87) | 148.3 |
| 1000-000-32260 | GAMES OF CHANCE PERMITS | 1,745.00 | 1,745.00 | 2,000.00 | 255.00 | 87.3 |
| 1000-000-32290 | MISCELLANEOUS PERMITS | 1,810.00 | 1,810.00 | 2,000.00 | 190.00 | 90.5 |
| | TOTAL LICENSES & PERMITS | 57,772.54 | 57,772.54 | 72,000.00 | 14,227.46 | 80.2 |
| | <u>INTERGOVT. REVENUE</u> | | | | | |
| 1000-000-33520 | STATE CIGARETTE TAX | 5,750.47 | 5,750.47 | 21,000.00 | 15,249.53 | 27.4 |
| 1000-000-33550 | STATE GAMING TAX | 2,808.25 | 2,808.25 | 5,000.00 | 2,191.75 | 56.2 |
| 1000-000-33620 | COUNTY TELECOMMUNICATION | 29,088.01 | 29,088.01 | 29,088.00 | (.01) | 100.0 |
| 1000-000-33630 | STATE AID DISTRIBUTION | 336,813.97 | 336,813.97 | 700,000.00 | 363,186.03 | 48.1 |
| 1000-000-33660 | FEDERAL GRANTS | 1,510.46 | 1,510.46 | .00 | (1,510.46) | .0 |
| 1000-000-33700 | COUNTY REIMBURSEMENT | 23,230.21 | 23,230.21 | .00 | (23,230.21) | .0 |
| 1000-000-33810 | COUNTY-20% ROAD & BRIDGE | 12,682.60 | 12,682.60 | 12,000.00 | (682.60) | 105.7 |
| | TOTAL INTERGOVT. REVENUE | 411,883.97 | 411,883.97 | 767,088.00 | 355,204.03 | 53.7 |
| | <u>CHARGES & SERVICES</u> | | | | | |
| 1000-000-34120 | GAS INSPECTION FEES | 490.00 | 490.00 | 850.00 | 360.00 | 57.7 |
| 1000-000-34310 | STREET MAINT., IMPOUND | 15,510.02 | 15,510.02 | 25,000.00 | 9,489.98 | 62.0 |
| 1000-000-34360 | CREDIT CARD CONVENIENCE FEE | 2,366.00 | 2,366.00 | 5,000.00 | 2,634.00 | 47.3 |
| 1000-000-34370 | STREET LIGHT UTILITY | 62,274.64 | 62,274.64 | 130,000.00 | 67,725.36 | 47.9 |
| 1000-000-34380 | MOSQUITO CONTROL | 29,976.29 | 29,976.29 | 60,000.00 | 30,023.71 | 50.0 |
| 1000-000-34610 | CABLE TV FRANCHISE - MIDCONTIN | 28,125.31 | 28,125.31 | 45,000.00 | 16,874.69 | 62.5 |
| 1000-000-34620 | CABLE TV FRANCHISE - NDTC | 9,461.42 | 9,461.42 | 15,000.00 | 5,538.58 | 63.1 |
| | TOTAL CHARGES & SERVICES | 148,203.68 | 148,203.68 | 280,850.00 | 132,646.32 | 52.8 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| | <u>FINES & FORFEITS</u> | | | | | |
| 1000-000-35110 | MUNICIPAL JUDGE FINES | 76,444.96 | 76,444.96 | 125,000.00 | 48,555.04 | 61.2 |
| 1000-000-35120 | POLICE - PARKING TICKETS | 3,300.00 | 3,300.00 | 1,500.00 | (1,800.00) | 220.0 |
| 1000-000-35130 | DOMESTIC VIOLENCE CASES | 1,042.72 | 1,042.72 | 2,000.00 | 957.28 | 52.1 |
| 1000-000-35140 | MUNICIPAL JUDGE - COSTS | 7,334.65 | 7,334.65 | 25,000.00 | 17,665.35 | 29.3 |
| | <u>TOTAL FINES & FORFEITS</u> | <u>88,122.33</u> | <u>88,122.33</u> | <u>153,500.00</u> | <u>65,377.67</u> | <u>57.4</u> |
| | <u>MISC. REVENUES</u> | | | | | |
| 1000-000-36070 | DONATIONS | 1,500.00 | 1,500.00 | .00 | (1,500.00) | .0 |
| 1000-000-36100 | INTEREST EARNINGS | 47,540.19 | 47,540.19 | 5,000.00 | (42,540.19) | 950.8 |
| 1000-000-36110 | GRANTS | 31,500.00 | 31,500.00 | 102,000.00 | 70,500.00 | 30.9 |
| 1000-000-36120 | POLICE FEES | 2,632.00 | 2,632.00 | 2,000.00 | (632.00) | 131.6 |
| 1000-000-36200 | RENTAL/LEASE EQUIP. OR LAND | 11,875.00 | 11,875.00 | 10,000.00 | (1,875.00) | 118.8 |
| 1000-000-36250 | DLPSP POLICE OFFICER REIMB. | 47,661.13 | 47,661.13 | .00 | (47,661.13) | .0 |
| 1000-000-36400 | SALE OF ASSETS | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 1000-000-36820 | HOUSING AUTH. CONTRIBUTION | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 1000-000-36900 | MISCELLANEOUS REVENUE | 60,064.69 | 60,064.69 | 50,000.00 | (10,064.69) | 120.1 |
| 1000-000-36950 | LOAN REPAYMENTS - PRINCIPAL | 38,937.58 | 38,937.58 | 43,985.00 | 5,047.42 | 88.5 |
| 1000-000-36960 | LOAN REPAYMENTS - INTEREST | 16,867.29 | 16,867.29 | 20,370.00 | 3,502.71 | 82.8 |
| | <u>TOTAL MISC. REVENUES</u> | <u>258,577.88</u> | <u>258,577.88</u> | <u>263,355.00</u> | <u>4,777.12</u> | <u>98.2</u> |
| | <u>TRANSFERS IN</u> | | | | | |
| 1000-700-39110 | AUDITING ADMIN. FEES | .00 | .00 | 6,800.00 | 6,800.00 | .0 |
| 1000-700-39120 | EQUIPMENT RESERVE | .00 | .00 | 114,500.00 | 114,500.00 | .0 |
| 1000-700-39880 | PROJECT ADMINISTRATION | .00 | .00 | 104,000.00 | 104,000.00 | .0 |
| 1000-700-39890 | PROJECT LEGAL | .00 | .00 | 104,000.00 | 104,000.00 | .0 |
| 1000-700-39900 | PROJECT ENGINEERING | .00 | .00 | 208,000.00 | 208,000.00 | .0 |
| 1000-700-39920 | 20% ENTERPRISE TRANSFER | .00 | .00 | 945,000.00 | 945,000.00 | .0 |
| 1000-700-39930 | TRANSFER IN | .00 | .00 | 418.00 | 418.00 | .0 |
| 1000-700-39980 | INTERDEPARTMENT REVENUE | .00 | .00 | 313,662.00 | 313,662.00 | .0 |
| 1000-700-39990 | TRANSFERS IN | .00 | .00 | 84,000.00 | 84,000.00 | .0 |
| | <u>TOTAL TRANSFERS IN</u> | <u>.00</u> | <u>.00</u> | <u>1,880,380.00</u> | <u>1,880,380.00</u> | <u>.0</u> |
| | <u>TOTAL FUND REVENUE</u> | <u>3,546,987.22</u> | <u>3,546,987.22</u> | <u>7,618,673.00</u> | <u>4,071,685.78</u> | <u>46.6</u> |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------|--------------------------------|---------------|--------------|--------------|--------------|--------|
| <u>NON-DEPARTMENTAL</u> | | | | | | |
| 1000-000-41500 | CONTRACT LABOR EXPENSE | 19,251.07 | 19,251.07 | 30,000.00 | 10,748.93 | 64.2 |
| 1000-000-41600 | CONTRACT LABOR/HR MGR | 6,000.00 | 6,000.00 | 12,000.00 | 6,000.00 | 50.0 |
| 1000-000-42400 | WORKERS COMP. EXPENSE | 12,812.38 | 12,812.38 | 20,000.00 | 7,187.62 | 64.1 |
| 1000-000-43110 | AUDIT FEES | .00 | .00 | 13,000.00 | 13,000.00 | .0 |
| 1000-000-43130 | ELECTIONS | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 1000-000-43200 | VICTIM/WITNESS FEES | .00 | .00 | 100.00 | 100.00 | .0 |
| 1000-000-43210 | FIRE AND TORNADO | (168.35) | (168.35) | 2,000.00 | 2,168.35 | (8.4) |
| 1000-000-43220 | LIAB/EQ/VEH INSURANCE | 87,249.00 | 87,249.00 | 108,000.00 | 20,751.00 | 80.8 |
| 1000-000-43250 | CREDIT CARD EXPENSE | 5,671.03 | 5,671.03 | 3,000.00 | (2,671.03) | 189.0 |
| 1000-000-43320 | COMPUTER EQUIPMENT | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 1000-000-43330 | MAINT./LEASE ON EQ./SOFTWARE | 33,531.61 | 33,531.61 | 45,000.00 | 11,468.39 | 74.5 |
| 1000-000-43600 | PUBLISHING/PRINTING/ADVERTISIN | 7,315.72 | 7,315.72 | 25,000.00 | 17,684.28 | 29.3 |
| 1000-000-43730 | FIREWORKS DISPLAY | 22,500.00 | 22,500.00 | .00 | (22,500.00) | .0 |
| 1000-000-43910 | STREET LIGHTING ELECTRICITY | 60,115.40 | 60,115.40 | 105,000.00 | 44,884.60 | 57.3 |
| 1000-000-43990 | MOSQUITO CONTROL EXPENSE | 3,508.02 | 3,508.02 | 60,000.00 | 56,491.98 | 5.9 |
| 1000-000-44100 | OFFICE SUP. & POSTAGE | (44.97) | (44.97) | .00 | 44.97 | .0 |
| 1000-000-44900 | MISCELLANEOUS EXPENSE | 22,125.16 | 22,125.16 | 10,000.00 | (12,125.16) | 221.3 |
| 1000-000-44940 | MAYORS CMTE. HANDICAPPED EXPEN | 249.00 | 249.00 | 24,246.00 | 23,997.00 | 1.0 |
| 1000-000-55030 | A D A TRANSITION PLAN | .00 | .00 | 300.00 | 300.00 | .0 |
| 1000-000-55070 | DL ANGLERS | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 1000-000-55160 | RSVP FINANCIAL SUPPORT | .00 | .00 | 5,700.00 | 5,700.00 | .0 |
| 1000-000-55170 | LR HERITAGE CENTER FINANCIAL S | 19,857.00 | 19,857.00 | 40,119.00 | 20,262.00 | 49.5 |
| 1000-000-55180 | LR COMMUNITY SHELTER FINANCIAL | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 1000-000-55190 | LR TRAINING CENTER | 4,103.05 | 4,103.05 | .00 | (4,103.05) | .0 |
| 1000-000-56200 | LAW ENF CTR RENT | 73,963.47 | 73,963.47 | 59,995.00 | (13,968.47) | 123.3 |
| 1000-000-56210 | LAW ENF CTR FINANCIAL SUPPORT | 182,878.00 | 182,878.00 | 365,756.00 | 182,878.00 | 50.0 |
| 1000-000-56220 | LAW ENF CTR BOARD | 48,876.27 | 48,876.27 | 185,000.00 | 136,123.73 | 26.4 |
| 1000-000-57300 | SERVICE CHARGES | 5,379.11 | 5,379.11 | 5,000.00 | (379.11) | 107.6 |
| 1000-000-58100 | SHARED STATE AID DIST. | 101,044.57 | 101,044.57 | 210,000.00 | 108,955.43 | 48.1 |
| 1000-000-58310 | SIGNALS & STR. LIGHTING EXP. | 8,386.34 | 8,386.34 | 20,000.00 | 11,613.66 | 41.9 |
| 1000-000-58805 | SALES TAX - PARK DISTRICT | 193,929.17 | 193,929.17 | 400,000.00 | 206,070.83 | 48.5 |
| 1000-000-58810 | LODGING TAX (2%) | 47,847.86 | 47,847.86 | 145,000.00 | 97,152.14 | 33.0 |
| 1000-000-58840 | RESTAURANT/LODGING TAX (1%) | 159,148.94 | 159,148.94 | 300,000.00 | 140,851.06 | 53.1 |
| TOTAL NON-DEPARTMENTAL | | 1,125,528.85 | 1,125,528.85 | 2,230,216.00 | 1,104,687.15 | 50.5 |
| <u>CITY COMMISSION</u> | | | | | | |
| 1000-110-41100 | PERMANENT SALARIES | 26,348.19 | 26,348.19 | 54,873.00 | 28,524.81 | 48.0 |
| 1000-110-42200 | FICA EXPENSE | 1,633.77 | 1,633.77 | 3,402.00 | 1,768.23 | 48.0 |
| 1000-110-42350 | MEDICARE | 382.27 | 382.27 | 796.00 | 413.73 | 48.0 |
| 1000-110-43400 | EDUCATION & TRAINING | 532.38 | 532.38 | 2,000.00 | 1,467.62 | 26.6 |
| 1000-110-43560 | TELEPHONE | 124.62 | 124.62 | 750.00 | 625.38 | 16.6 |
| TOTAL CITY COMMISSION | | 29,021.23 | 29,021.23 | 61,821.00 | 32,799.77 | 46.9 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|------------------------------|---------------|------------|------------|------------|------|
| | <u>MUNICIPAL JUDGE</u> | | | | | |
| 1000-120-41100 | PERMANENT SALARIES | 70,094.13 | 70,094.13 | 112,839.00 | 42,744.87 | 62.1 |
| 1000-120-41300 | OVERTIME SALARIES | 410.72 | 410.72 | 500.00 | 89.28 | 82.1 |
| 1000-120-42100 | HEALTH INS. PREMIUMS (BCBS) | 5,640.00 | 5,640.00 | 11,280.00 | 5,640.00 | 50.0 |
| 1000-120-42200 | FICA EXPENSE | 4,351.66 | 4,351.66 | 7,027.00 | 2,675.34 | 61.9 |
| 1000-120-42250 | CITY SHARE NDPERS | 3,851.04 | 3,851.04 | .00 (| 3,851.04) | .0 |
| 1000-120-42300 | CITY SHARE DEFERRED COMP. | .00 | .00 | 5,131.00 | 5,131.00 | .0 |
| 1000-120-42350 | MEDICARE | 1,017.72 | 1,017.72 | 1,643.00 | 625.28 | 61.9 |
| 1000-120-43120 | LEGAL FEES | 2,700.00 | 2,700.00 | 5,000.00 | 2,300.00 | 54.0 |
| 1000-120-43330 | MAINT./LEASE ON EQ./SOFTWARE | 351.04 | 351.04 | .00 (| 351.04) | .0 |
| 1000-120-43400 | EDUCATION & TRAINING | 50.00 | 50.00 | 1,500.00 | 1,450.00 | 3.3 |
| 1000-120-43560 | TELEPHONE | 154.75 | 154.75 | 1,000.00 | 845.25 | 15.5 |
| 1000-120-44100 | OFFICE SUP. & POSTAGE | 2,089.68 | 2,089.68 | 3,000.00 | 910.32 | 69.7 |
| 1000-120-44200 | OPERATION & MAINT. EXPENSE | .00 | .00 | 600.00 | 600.00 | .0 |
| 1000-120-44280 | TOOLS & EQUIP. EXPENSE | 196.00 | 196.00 | .00 (| 196.00) | .0 |
| | TOTAL MUNICIPAL JUDGE | 90,906.74 | 90,906.74 | 149,520.00 | 58,613.26 | 60.8 |
| | <u>AUDITING DEPARTMENT</u> | | | | | |
| 1000-141-41100 | PERMANENT SALARIES | 137,776.07 | 137,776.07 | 278,730.00 | 140,953.93 | 49.4 |
| 1000-141-41110 | ADDITIVE TO SALARY | 675.00 | 675.00 | 1,800.00 | 1,125.00 | 37.5 |
| 1000-141-42100 | HEALTH INS. PREMIUMS (BCBS) | 41,585.28 | 41,585.28 | 83,171.00 | 41,585.72 | 50.0 |
| 1000-141-42200 | FICA EXPENSE | 8,144.66 | 8,144.66 | 17,281.00 | 9,136.34 | 47.1 |
| 1000-141-42250 | CITY SHARE NDPERS | 10,743.94 | 10,743.94 | .00 (| 10,743.94) | .0 |
| 1000-141-42300 | CITY SHARE DEFERRED COMP. | .00 | .00 | 25,281.00 | 25,281.00 | .0 |
| 1000-141-42350 | MEDICARE | 1,904.78 | 1,904.78 | 4,042.00 | 2,137.22 | 47.1 |
| 1000-141-43400 | EDUCATION & TRAINING | 1,162.46 | 1,162.46 | 3,000.00 | 1,837.54 | 38.8 |
| 1000-141-43560 | TELEPHONE | 270.87 | 270.87 | 750.00 | 479.13 | 36.1 |
| 1000-141-44100 | OFFICE SUP. & POSTAGE | 167.13 | 167.13 | 500.00 | 332.87 | 33.4 |
| 1000-141-44200 | OPERATION & MAINT. EXPENSE | .00 | .00 | 500.00 | 500.00 | .0 |
| 1000-141-44260 | EQUIPMENT MAINTENANCE | .00 | .00 | 500.00 | 500.00 | .0 |
| 1000-141-56500 | EQUIPMENT (\$500 OR OVER) | 815.00 | 815.00 | 1,000.00 | 185.00 | 81.5 |
| | TOTAL AUDITING DEPARTMENT | 203,245.19 | 203,245.19 | 416,555.00 | 213,309.81 | 48.8 |
| | <u>CITY ATTORNEY</u> | | | | | |
| 1000-143-41100 | PERMANENT SALARIES | 49,999.98 | 49,999.98 | 100,000.00 | 50,000.02 | 50.0 |
| | TOTAL CITY ATTORNEY | 49,999.98 | 49,999.98 | 100,000.00 | 50,000.02 | 50.0 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------|------------------------------|---------------|------------|------------|------------|-------|
| <u>ASSESSING DEPARTMENT</u> | | | | | | |
| 1000-144-41100 | PERMANENT SALARIES | 70,196.63 | 70,196.63 | 139,128.00 | 68,931.37 | 50.5 |
| 1000-144-42100 | HEALTH INS. PREMIUMS (BCBS) | 20,465.28 | 20,465.28 | 40,931.00 | 20,465.72 | 50.0 |
| 1000-144-42200 | FICA EXPENSE | 4,050.45 | 4,050.45 | 8,626.00 | 4,575.55 | 47.0 |
| 1000-144-42250 | CITY SHARE NDPERS | 7,014.39 | 7,014.39 | 12,618.91 | 5,604.52 | 55.6 |
| 1000-144-42350 | MEDICARE | 947.26 | 947.26 | 2,017.00 | 1,069.74 | 47.0 |
| 1000-144-43330 | MAINT./LEASE ON EQ./SOFTWARE | 171.20 | 171.20 | 1,400.00 | 1,228.80 | 12.2 |
| 1000-144-43400 | EDUCATION & TRAINING | 2,663.60 | 2,663.60 | 5,000.00 | 2,336.40 | 53.3 |
| 1000-144-44200 | OPERATION & MAINT. EXPENSE | 346.60 | 346.60 | 1,500.00 | 1,153.40 | 23.1 |
| 1000-144-44900 | MISCELLANEOUS EXPENSE | 111.71 | 111.71 | 100.00 | (11.71) | 111.7 |
| 1000-144-56500 | EQUIPMENT (\$500 OR OVER) | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| TOTAL ASSESSING DEPARTMENT | | 105,967.12 | 105,967.12 | 212,320.91 | 106,353.79 | 49.9 |
| <u>ENGINEERING DEPARTMENT</u> | | | | | | |
| 1000-146-41100 | PERMANENT SALARIES | 149,332.86 | 149,332.86 | 299,748.00 | 150,415.14 | 49.8 |
| 1000-146-41110 | ADDITIVE TO SALARY | 975.00 | 975.00 | 1,800.00 | 825.00 | 54.2 |
| 1000-146-42100 | HEALTH INS. PREMIUMS (BCBS) | 21,840.00 | 21,840.00 | 43,680.00 | 21,840.00 | 50.0 |
| 1000-146-42200 | FICA EXPENSE | 9,283.00 | 9,283.00 | 18,696.00 | 9,413.00 | 49.7 |
| 1000-146-42250 | CITY SHARE NDPERS | 12,741.58 | 12,741.58 | 27,187.14 | 14,445.56 | 46.9 |
| 1000-146-42350 | MEDICARE | 2,171.02 | 2,171.02 | 4,372.00 | 2,200.98 | 49.7 |
| 1000-146-43400 | EDUCATION & TRAINING | 138.20 | 138.20 | 2,200.00 | 2,061.80 | 6.3 |
| 1000-146-43560 | TELEPHONE | 363.02 | 363.02 | 1,000.00 | 636.98 | 36.3 |
| 1000-146-44200 | OPERATION & MAINT. EXPENSE | 1,018.76 | 1,018.76 | 6,000.00 | 4,981.24 | 17.0 |
| 1000-146-44900 | MISCELLANEOUS EXPENSE | .00 | .00 | 300.00 | 300.00 | .0 |
| 1000-146-56500 | EQUIPMENT (\$500 OR OVER) | .00 | .00 | 4,500.00 | 4,500.00 | .0 |
| TOTAL ENGINEERING DEPARTMENT | | 197,863.44 | 197,863.44 | 409,483.14 | 211,619.70 | 48.3 |
| <u>CITY HALL</u> | | | | | | |
| 1000-161-41500 | CONTRACT LABOR EXPENSE | 3,690.00 | 3,690.00 | 7,440.00 | 3,750.00 | 49.6 |
| 1000-161-43510 | ELECTRICITY | 4,623.14 | 4,623.14 | 10,000.00 | 5,376.86 | 46.2 |
| 1000-161-43560 | TELEPHONE | 3,769.62 | 3,769.62 | 7,000.00 | 3,230.38 | 53.9 |
| 1000-161-43570 | HEAT | 2,310.63 | 2,310.63 | 2,000.00 | (310.63) | 115.5 |
| 1000-161-44100 | OFFICE SUP. & POSTAGE | 976.57 | 976.57 | 2,000.00 | 1,023.43 | 48.8 |
| 1000-161-44200 | OPERATION & MAINT. EXPENSE | 1,032.71 | 1,032.71 | 3,500.00 | 2,467.29 | 29.5 |
| 1000-161-44210 | JANITORIAL SUPPLIES EXPENSE | 3,322.42 | 3,322.42 | 5,500.00 | 2,177.58 | 60.4 |
| 1000-161-44900 | MISCELLANEOUS EXPENSE | 353.46 | 353.46 | .00 | (353.46) | .0 |
| TOTAL CITY HALL | | 20,078.55 | 20,078.55 | 37,440.00 | 17,361.45 | 53.6 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|--------------|--------------|--------------|-------|
| <u>POLICE DEPARTMENT</u> | | | | | |
| 1000-210-41100 PERMANENT SALARIES | 762,213.70 | 762,213.70 | 1,568,664.00 | 806,450.30 | 48.6 |
| 1000-210-41110 ADDITIVE TO SALARY | 750.00 | 750.00 | 1,200.00 | 450.00 | 62.5 |
| 1000-210-41200 TEMP./PART TIME SALARIES | 3,476.25 | 3,476.25 | 15,000.00 | 11,523.75 | 23.2 |
| 1000-210-41300 OVERTIME SALARIES | 24,995.93 | 24,995.93 | 25,000.00 | 4.07 | 100.0 |
| 1000-210-42100 HEALTH INS. PREMIUMS (BCBS) | 173,056.02 | 173,056.02 | 363,416.00 | 190,359.98 | 47.6 |
| 1000-210-42110 ANNUAL PHYSICALS | 2,062.00 | 2,062.00 | 8,000.00 | 5,938.00 | 25.8 |
| 1000-210-42200 FICA EXPENSE | 47,170.98 | 47,170.98 | 99,737.00 | 52,566.02 | 47.3 |
| 1000-210-42250 CITY SHARE NDPERS | 76,517.36 | 76,517.36 | 136,473.77 | 59,956.41 | 56.1 |
| 1000-210-42300 CITY SHARE DEFERRED COMP. | .00 | .00 | 17,162.00 | 17,162.00 | .0 |
| 1000-210-42350 MEDICARE | 11,031.68 | 11,031.68 | 23,326.00 | 12,294.32 | 47.3 |
| 1000-210-43320 COMPUTER EQUIPMENT | 11,378.36 | 11,378.36 | 20,000.00 | 8,621.64 | 56.9 |
| 1000-210-43380 PROMOTION EVENTS | 126.54 | 126.54 | 1,000.00 | 873.46 | 12.7 |
| 1000-210-43400 EDUCATION & TRAINING | 13,565.42 | 13,565.42 | 22,000.00 | 8,434.58 | 61.7 |
| 1000-210-43410 IN-STATE TRAVEL | 5,117.80 | 5,117.80 | 5,000.00 | (117.80) | 102.4 |
| 1000-210-43430 LICENSING | .00 | .00 | 750.00 | 750.00 | .0 |
| 1000-210-43560 TELEPHONE | 9,014.41 | 9,014.41 | 18,000.00 | 8,985.59 | 50.1 |
| 1000-210-43600 PUBLISHING/PRINTING/ADVERTISIN | 201.50 | 201.50 | 2,000.00 | 1,798.50 | 10.1 |
| 1000-210-43700 MEMBERSHIPS & DUES | 960.00 | 960.00 | 1,700.00 | 740.00 | 56.5 |
| 1000-210-44100 OFFICE SUP. & POSTAGE | 3,636.12 | 3,636.12 | 8,000.00 | 4,363.88 | 45.5 |
| 1000-210-44170 DRUG & ALCOHOL TESTING EXP. | 54.00 | 54.00 | 1,200.00 | 1,146.00 | 4.5 |
| 1000-210-44220 CLOTHING & UNIFORMS | 4,874.53 | 4,874.53 | 20,000.00 | 15,125.47 | 24.4 |
| 1000-210-44240 GAS, OIL, GREASE, ETC. | 22,734.19 | 22,734.19 | 50,000.00 | 27,265.81 | 45.5 |
| 1000-210-44260 EQUIPMENT MAINTENANCE | 15,752.30 | 15,752.30 | 35,000.00 | 19,247.70 | 45.0 |
| 1000-210-44280 TOOLS & EQUIP. EXPENSE | 15,958.07 | 15,958.07 | 12,000.00 | (3,958.07) | 133.0 |
| 1000-210-44580 AMMUNITION | 5,288.60 | 5,288.60 | 5,000.00 | (288.60) | 105.8 |
| 1000-210-44900 MISCELLANEOUS EXPENSE | 580.19 | 580.19 | 5,000.00 | 4,419.81 | 11.6 |
| 1000-210-56500 EQUIPMENT (\$500 OR OVER) | 25,051.59 | 25,051.59 | 200,000.00 | 174,948.41 | 12.5 |
| 1000-210-58340 GRANT MATCHING FUNDS | (1,413.85) | (1,413.85) | .00 | 1,413.85 | .0 |
| TOTAL POLICE DEPARTMENT | 1,234,153.69 | 1,234,153.69 | 2,664,628.77 | 1,430,475.08 | 46.3 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|-------------|------------|-------------|---------|
| <u>FIRE DEPARTMENT</u> | | | | | |
| 1000-220-41100 PERMANENT SALARIES | 193,813.22 | 193,813.22 | 393,228.00 | 199,414.78 | 49.3 |
| 1000-220-41110 ADDITIVE TO SALARY | 675.00 | 675.00 | 1,800.00 | 1,125.00 | 37.5 |
| 1000-220-41200 TEMP./PART TIME SALARIES | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 1000-220-41300 OVERTIME SALARIES | 6,411.53 | 6,411.53 | .00 | (6,411.53) | .0 |
| 1000-220-42100 HEALTH INS. PREMIUMS (BCBS) | 55,707.00 | 55,707.00 | 103,254.00 | 47,547.00 | 54.0 |
| 1000-220-42110 ANNUAL PHYSICALS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 1000-220-42200 FICA EXPENSE | 12,038.61 | 12,038.61 | 24,690.00 | 12,651.39 | 48.8 |
| 1000-220-42250 CITY SHARE NDPERS | 20,572.32 | 20,572.32 | 35,665.78 | 15,093.46 | 57.7 |
| 1000-220-42300 CITY SHARE DEFERRED COMP. | .00 | .00 | 19,338.00 | 19,338.00 | .0 |
| 1000-220-42350 MEDICARE | 2,815.44 | 2,815.44 | 5,774.00 | 2,958.56 | 48.8 |
| 1000-220-43320 COMPUTER EQUIPMENT | 13.98 | 13.98 | 1,000.00 | 986.02 | 1.4 |
| 1000-220-43330 MAINT./LEASE ON EQ./SOFTWARE | 12,542.13 | 12,542.13 | 3,200.00 | (9,342.13) | 391.9 |
| 1000-220-43400 EDUCATION & TRAINING | 10,991.42 | 10,991.42 | 15,000.00 | 4,008.58 | 73.3 |
| 1000-220-43510 ELECTRICITY | 7,992.22 | 7,992.22 | 12,000.00 | 4,007.78 | 66.6 |
| 1000-220-43560 TELEPHONE | 5,049.78 | 5,049.78 | 6,000.00 | 950.22 | 84.2 |
| 1000-220-43570 HEAT | 2,968.63 | 2,968.63 | 3,000.00 | 31.37 | 99.0 |
| 1000-220-43600 PUBLISHING/PRINTING/ADVERTISIN | .00 | .00 | 500.00 | 500.00 | .0 |
| 1000-220-43700 MEMBERSHIPS & DUES | 565.00 | 565.00 | .00 | (565.00) | .0 |
| 1000-220-44030 TRAINING TOWER EXPENSE | 389.79 | 389.79 | 2,500.00 | 2,110.21 | 15.6 |
| 1000-220-44100 OFFICE SUP. & POSTAGE | 472.57 | 472.57 | 600.00 | 127.43 | 78.8 |
| 1000-220-44170 DRUG & ALCOHOL TESTING EXP. | .00 | .00 | 500.00 | 500.00 | .0 |
| 1000-220-44210 JANITORIAL SUPPLIES EXPENSE | 782.81 | 782.81 | 2,000.00 | 1,217.19 | 39.1 |
| 1000-220-44220 CLOTHING & UNIFORMS | 1,027.86 | 1,027.86 | 2,000.00 | 972.14 | 51.4 |
| 1000-220-44240 GAS, OIL, GREASE, ETC. | 3,765.93 | 3,765.93 | 6,500.00 | 2,734.07 | 57.9 |
| 1000-220-44260 EQUIPMENT MAINTENANCE | 4,980.09 | 4,980.09 | 15,000.00 | 10,019.91 | 33.2 |
| 1000-220-44280 TOOLS & EQUIP. EXPENSE | 8,016.73 | 8,016.73 | 8,000.00 | (16.73) | 100.2 |
| 1000-220-44300 BUILDING MAINT. EXPENSE | 4,247.49 | 4,247.49 | 10,000.00 | 5,752.51 | 42.5 |
| 1000-220-44900 MISCELLANEOUS EXPENSE | 211.87 | 211.87 | 2,000.00 | 1,788.13 | 10.6 |
| 1000-220-44910 VOLUNTEER CLOTHING EXPENSE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 1000-220-44920 VOLUNTEER SERVICES | 3,678.75 | 3,678.75 | 7,000.00 | 3,321.25 | 52.6 |
| 1000-220-56450 SAFETY EQUIPMENT | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 1000-220-56500 EQUIPMENT (\$500 OR OVER) | 1,924.95 | 1,924.95 | 135,000.00 | 133,075.05 | 1.4 |
| 1000-220-58340 GRANT MATCHING FUNDS | (9,118.14) | (9,118.14) | .00 | 9,118.14 | .0 |
| TOTAL FIRE DEPARTMENT | 352,536.98 | 352,536.98 | 830,049.78 | 477,512.80 | 42.5 |
| <u>PUBLIC BUILDINGS</u> | | | | | |
| 1000-222-43210 FIRE AND TORNADO | (115.31) | (115.31) | 250.00 | 365.31 | (46.1) |
| 1000-222-44200 OPERATION & MAINT. EXPENSE | 575.85 | 575.85 | 400.00 | (175.85) | 144.0 |
| 1000-222-44320 MEMORIAL DAY CARE MAINT. | 3,306.48 | 3,306.48 | 5,000.00 | 1,693.52 | 66.1 |
| TOTAL PUBLIC BUILDINGS | 3,767.02 | 3,767.02 | 5,650.00 | 1,882.98 | 66.7 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|--------------------------------|-----------------|-----------------|------------------|------------------|-------------|
| | <u>ADVERTISING</u> | | | | | |
| 1000-225-43700 | MEMBERSHIPS & DUES | .00 | .00 | 2,600.00 | 2,600.00 | .0 |
| 1000-225-43710 | LEAGUE OF CITIES | 4,600.00 | 4,600.00 | 4,400.00 | (200.00) | 104.6 |
| 1000-225-43720 | CITY COMMISSION PROMOTION | 400.00 | 400.00 | 5,000.00 | 4,600.00 | 8.0 |
| 1000-225-43730 | FIREWORK DISPLAY | .00 | .00 | 22,000.00 | 22,000.00 | .0 |
| 1000-225-44900 | MISCELLANEOUS EXPENSE | .00 | .00 | 500.00 | 500.00 | .0 |
| | TOTAL ADVERTISING | 5,000.00 | 5,000.00 | 34,500.00 | 29,500.00 | 14.5 |
| | <u>WEED CONTROL</u> | | | | | |
| 1000-231-43400 | EDUCATION & TRAINING | 1,265.00 | 1,265.00 | 500.00 | (765.00) | 253.0 |
| 1000-231-43510 | ELECTRICITY | 249.60 | 249.60 | 300.00 | 50.40 | 83.2 |
| 1000-231-43570 | HEAT | 796.53 | 796.53 | 800.00 | 3.47 | 99.6 |
| 1000-231-43600 | PUBLISHING/PRINTING/ADVERTISIN | .00 | .00 | 350.00 | 350.00 | .0 |
| 1000-231-44230 | CHEMICAL SUPPLIES EXPENSE | 2,274.02 | 2,274.02 | 3,000.00 | 725.98 | 75.8 |
| 1000-231-44240 | GAS, OIL, GREASE, ETC. | 12.16 | 12.16 | 1,000.00 | 987.84 | 1.2 |
| 1000-231-44260 | EQUIPMENT MAINTENANCE | 235.98 | 235.98 | 3,500.00 | 3,264.02 | 6.7 |
| 1000-231-44280 | TOOLS & EQUIP. EXPENSE | .00 | .00 | 750.00 | 750.00 | .0 |
| 1000-231-44900 | MISCELLANEOUS EXPENSE | 30.47 | 30.47 | 500.00 | 469.53 | 6.1 |
| 1000-231-56450 | SAFETY EQUIPMENT | 105.00 | 105.00 | 750.00 | 645.00 | 14.0 |
| | TOTAL WEED CONTROL | 4,968.76 | 4,968.76 | 11,450.00 | 6,481.24 | 43.4 |
| | <u>PLANNING</u> | | | | | |
| 1000-284-41500 | CONTRACT LABOR EXPENSE | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 1000-284-43600 | PUBLISHING/PRINTING/ADVERTISIN | 154.38 | 154.38 | 250.00 | 95.62 | 61.8 |
| 1000-284-44100 | OFFICE SUP. & POSTAGE | .00 | .00 | 50.00 | 50.00 | .0 |
| 1000-284-44900 | MISCELLANEOUS EXPENSE | 33.76 | 33.76 | 500.00 | 466.24 | 6.8 |
| 1000-284-55020 | MAPPING EXPENSE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 1000-284-55090 | RENAISSANCE ZONE PROJECT | 39.06 | 39.06 | 500.00 | 460.94 | 7.8 |
| | TOTAL PLANNING | 227.20 | 227.20 | 16,300.00 | 16,072.80 | 1.4 |
| | <u>SHADE TREE</u> | | | | | |
| 1000-287-43600 | PUBLISHING/PRINTING/ADVERTISIN | 138.75 | 138.75 | .00 | (138.75) | .0 |
| 1000-287-44100 | OFFICE SUP. & POSTAGE | .00 | .00 | 50.00 | 50.00 | .0 |
| 1000-287-44240 | GAS, OIL, GREASE, ETC. | 531.35 | 531.35 | 200.00 | (331.35) | 265.7 |
| 1000-287-44260 | EQUIPMENT MAINTENANCE | 48.72 | 48.72 | 500.00 | 451.28 | 9.7 |
| 1000-287-44280 | TOOLS & EQUIP. EXPENSE | .00 | .00 | 200.00 | 200.00 | .0 |
| 1000-287-44900 | MISCELLANEOUS EXPENSE | 155.90 | 155.90 | 500.00 | 344.10 | 31.2 |
| 1000-287-56600 | PAYMENTS TO CONTRACTORS | .00 | .00 | 38,000.00 | 38,000.00 | .0 |
| 1000-287-56800 | TREES PURCHASED | 250.00 | 250.00 | 5,500.00 | 5,250.00 | 4.6 |
| | TOTAL SHADE TREE | 1,124.72 | 1,124.72 | 44,950.00 | 43,825.28 | 2.5 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--------------------------|--------------------------------|---------------|------------|------------|-------------|-------|
| <u>STREET DEPARTMENT</u> | | | | | | |
| 1000-310-41100 | PERMANENT SALARIES | 141,295.72 | 141,295.72 | 326,232.00 | 184,936.28 | 43.3 |
| 1000-310-41200 | TEMP./PART TIME SALARIES | 1,963.50 | 1,963.50 | .00 (| 1,963.50) | .0 |
| 1000-310-41300 | OVERTIME SALARIES | 5,600.25 | 5,600.25 | 5,000.00 (| 600.25) | 112.0 |
| 1000-310-42100 | HEALTH INS. PREMIUMS (BCBS) | 41,453.72 | 41,453.72 | 95,621.00 | 54,167.28 | 43.4 |
| 1000-310-42200 | FICA EXPENSE | 9,157.77 | 9,157.77 | 20,536.00 | 11,378.23 | 44.6 |
| 1000-310-42250 | CITY SHARE NDPERS | 11,896.61 | 11,896.61 | 6,445.95 (| 5,450.66) | 184.6 |
| 1000-310-42300 | CITY SHARE DEFERRED COMP. | .00 | .00 | 23,450.00 | 23,450.00 | .0 |
| 1000-310-42350 | MEDICARE | 2,141.74 | 2,141.74 | 4,803.00 | 2,661.26 | 44.6 |
| 1000-310-43320 | COMPUTER EQUIPMENT | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 1000-310-43400 | EDUCATION & TRAINING | .00 | .00 | 500.00 | 500.00 | .0 |
| 1000-310-43510 | ELECTRICITY | 1,491.91 | 1,491.91 | 3,100.00 | 1,608.09 | 48.1 |
| 1000-310-43560 | TELEPHONE | 1,525.74 | 1,525.74 | 2,500.00 | 974.26 | 61.0 |
| 1000-310-43570 | HEAT | 2,975.26 | 2,975.26 | 2,500.00 (| 475.26) | 119.0 |
| 1000-310-43600 | PUBLISHING/PRINTING/ADVERTISIN | 954.68 | 954.68 | 3,000.00 | 2,045.32 | 31.8 |
| 1000-310-44100 | OFFICE SUP. & POSTAGE | .00 | .00 | 350.00 | 350.00 | .0 |
| 1000-310-44170 | DRUG & ALCOHOL TESTING EXP. | 31.80 | 31.80 | 500.00 | 468.20 | 6.4 |
| 1000-310-44210 | JANITORIAL SUPPLIES EXPENSE | 55.98 | 55.98 | 400.00 | 344.02 | 14.0 |
| 1000-310-44220 | CLOTHING & UNIFORMS | 1,451.36 | 1,451.36 | 1,500.00 | 48.64 | 96.8 |
| 1000-310-44240 | GAS, OIL, GREASE, ETC. | 39,458.76 | 39,458.76 | 70,000.00 | 30,541.24 | 56.4 |
| 1000-310-44280 | TOOLS & EQUIP. EXPENSE | 2,216.58 | 2,216.58 | 7,500.00 | 5,283.42 | 29.6 |
| 1000-310-44281 | SHOP SUPPLIES | 195.27 | 195.27 | 3,000.00 | 2,804.73 | 6.5 |
| 1000-310-44300 | BUILDING MAINT. EXPENSE | 2,359.79 | 2,359.79 | 5,000.00 | 2,640.21 | 47.2 |
| 1000-310-44900 | MISCELLANEOUS EXPENSE | 189.96 | 189.96 | 1,500.00 | 1,310.04 | 12.7 |
| 1000-310-56290 | LEASE/PERMIT PAYMENT | 6,000.00 | 6,000.00 | 5,500.00 (| 500.00) | 109.1 |
| 1000-310-56380 | DOWNTOWN FLOWERS MAINTENANCE | 215.10 | 215.10 | 500.00 | 284.90 | 43.0 |
| 1000-310-56450 | SAFETY EQUIPMENT | 65.92 | 65.92 | 2,000.00 | 1,934.08 | 3.3 |
| 1000-310-56500 | EQUIPMENT (\$500 OR OVER) | .00 | .00 | 64,500.00 | 64,500.00 | .0 |
| TOTAL STREET DEPARTMENT | | 272,697.42 | 272,697.42 | 657,437.95 | 384,740.53 | 41.5 |
| <u>ARPA</u> | | | | | | |
| 1000-311-43110 | AUDIT FEES | 12,300.00 | 12,300.00 | .00 (| 12,300.00) | .0 |
| 1000-311-43330 | MAINT./LEASE ON EQ./SOFTWARE | 4,991.00 | 4,991.00 | .00 (| 4,991.00) | .0 |
| 1000-311-56500 | EQUIPMENT (\$500 OR OVER) | 134,512.60 | 134,512.60 | .00 (| 134,512.60) | .0 |
| TOTAL ARPA | | 151,803.60 | 151,803.60 | .00 (| 151,803.60) | .0 |
| <u>TRANSFERS IN/OUT</u> | | | | | | |
| 1000-700-56310 | EQUIPMENT RESERVE | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 1000-700-57990 | LOT RENT AT AIRPORT | 16,666.00 | 16,666.00 | 16,666.00 | .00 | 100.0 |
| 1000-700-58900 | TRANSFERS OUT | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| TOTAL TRANSFERS IN/OUT | | 16,666.00 | 16,666.00 | 43,166.00 | 26,500.00 | 38.6 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------|---------------|---------------|---------------|--------------|---------|
| TOTAL FUND EXPENDITURES | 3,865,556.49 | 3,865,556.49 | 7,925,488.55 | 4,059,932.06 | 48.8 |
| NET REVENUE OVER EXPENDITURES | (318,569.27) | (318,569.27) | (306,815.55) | 11,753.72 | (103.8) |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

HIGHWAY DIST.

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 2001-000-11000 | CASH IN COMBINED FUND | 393,665.46 | |
| | TOTAL ASSETS | | 393,665.46 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|-------------------|----------|----------|
| 2001-000-21210 | ACCOUNTS PAYABLE | 4,882.10 | |
| | TOTAL LIABILITIES | | 4,882.10 |

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 2001-000-30000 | FUND BALANCE | 395,675.37 | |
| | REVENUE OVER EXPENDITURES - YTD | 14,912.08 | |
| | TOTAL FUND EQUITY | | 410,587.45 |
| | TOTAL LIABILITIES AND EQUITY | | 415,469.55 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

HIGHWAY DIST.

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|------------|--------------|-------|
| | <u>INTERGOVT. REVENUE</u> | | | | | |
| 2001-000-33530 | STATE HIGHWAY TAX DIST. | 179,771.02 | 179,771.02 | 360,000.00 | 180,228.98 | 49.9 |
| | TOTAL INTERGOVT. REVENUE | 179,771.02 | 179,771.02 | 360,000.00 | 180,228.98 | 49.9 |
| | <u>CHARGES & SERVICES</u> | | | | | |
| 2001-000-34320 | STREET OPENINGS | 14,447.73 | 14,447.73 | 3,000.00 | (11,447.73) | 481.6 |
| | TOTAL CHARGES & SERVICES | 14,447.73 | 14,447.73 | 3,000.00 | (11,447.73) | 481.6 |
| | <u>CHARGES & SERVICES</u> | | | | | |
| 2001-700-34320 | STREET OPENINGS | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| | TOTAL CHARGES & SERVICES | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| | <u>TRANSFERS IN</u> | | | | | |
| 2001-700-39120 | EQUIPMENT RESERVE | .00 | .00 | 39,500.00 | 39,500.00 | .0 |
| | TOTAL TRANSFERS IN | .00 | .00 | 39,500.00 | 39,500.00 | .0 |
| | TOTAL FUND REVENUE | 194,218.75 | 194,218.75 | 427,500.00 | 233,281.25 | 45.4 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

HIGHWAY DIST.

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|------------|--------------|--------------|------|
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 2001-000-43090 | PRE-PROJECT INVESTIGATION | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 2001-000-43810 | SNOW REMOVAL EXPENSE | 38,171.11 | 38,171.11 | 40,000.00 | 1,828.89 | 95.4 |
| 2001-000-43820 | SALT & SAND EXPENSE | 89.94 | 89.94 | 20,000.00 | 19,910.06 | .5 |
| 2001-000-43830 | GRAVEL EXPENSE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 2001-000-43920 | SIGNING & PAINTING EXPENSE | 3,255.00 | 3,255.00 | 20,000.00 | 16,745.00 | 16.3 |
| 2001-000-43930 | STREET REPAIR EXPENSE | 8,780.90 | 8,780.90 | 50,000.00 | 41,219.10 | 17.6 |
| 2001-000-43940 | STREET OPENING EXPENSE | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 2001-000-44260 | EQUIPMENT MAINTENANCE | 52,709.92 | 52,709.92 | 75,000.00 | 22,290.08 | 70.3 |
| 2001-000-56500 | EQUIPMENT (\$500 OR OVER) | 65,177.56 | 65,177.56 | 112,572.00 | 47,394.44 | 57.9 |
| 2001-000-58420 | PERIMETER ROAD MAINT. | 5,152.20 | 5,152.20 | 8,500.00 | 3,347.80 | 60.6 |
| 2001-000-58430 | HIGHWAY 2 CLEANUP | 5,970.04 | 5,970.04 | 6,000.00 | 29.96 | 99.5 |
| 2001-000-58431 | DT CLEANUP | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| | TOTAL NON-DEPARTMENTAL | 179,306.67 | 179,306.67 | 393,072.00 | 213,765.33 | 45.6 |
| | <u>TRANSFERS IN/OUT</u> | | | | | |
| 2001-700-56310 | EQUIPMENT RESERVE | .00 | .00 | 100,000.00 | 100,000.00 | .0 |
| | TOTAL TRANSFERS IN/OUT | .00 | .00 | 100,000.00 | 100,000.00 | .0 |
| | TOTAL FUND EXPENDITURES | 179,306.67 | 179,306.67 | 493,072.00 | 313,765.33 | 36.4 |
| | NET REVENUE OVER EXPENDITURES | 14,912.08 | 14,912.08 | (65,572.00) | (80,484.08) | 22.7 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

CITY SHARE SPEC. ASSESSMENTS

ASSETS

| | | | | |
|----------------|-----------------------|---|---------|---------|
| 2003-000-11000 | CASH IN COMBINED FUND | (| 474.41) | |
| | TOTAL ASSETS | | (| 474.41) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|----------------|---------------------------------|-------|---------|---------|
| 2003-000-30000 | FUND BALANCE | (| 474.41) | |
| | REVENUE OVER EXPENDITURES - YTD | 67.07 | | |
| | TOTAL FUND EQUITY | | (| 407.34) |
| | TOTAL LIABILITIES AND EQUITY | | (| 407.34) |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

CITY SHARE SPEC. ASSESSMENTS

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|--------|----------|------|
| | <u>TAXES</u> | | | | | |
| 2003-000-31100 | GENERAL PROPERTY TAXES | 67.07 | 67.07 | .00 | (67.07) | .0 |
| | TOTAL TAXES | 67.07 | 67.07 | .00 | (67.07) | .0 |
| | TOTAL FUND REVENUE | 67.07 | 67.07 | .00 | (67.07) | .0 |
| | NET REVENUE OVER EXPENDITURES | 67.07 | 67.07 | .00 | (67.07) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

EMERGENCY

ASSETS

| | | | |
|----------------|-----------------------|-----------|-----------|
| 2006-000-11000 | CASH IN COMBINED FUND | 72,957.01 | |
| | TOTAL ASSETS | | 72,957.01 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|------------------------------|-----------|-----------|
| 2006-000-30000 | FUND BALANCE | 72,957.01 | |
| | TOTAL FUND EQUITY | | 72,957.01 |
| | TOTAL LIABILITIES AND EQUITY | | 72,957.01 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

CEMETERY

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 2008-000-11000 | CASH IN COMBINED FUND | 136,886.40 | |
| | TOTAL ASSETS | | 136,886.40 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|--------------------------------|-------------|----------|
| 2008-000-21210 | ACCOUNTS PAYABLE | 3,087.01 | |
| 2008-000-22210 | FEDERAL WITHHOLDING TAXES PAYA | 1,682.94 | |
| 2008-000-22220 | STATE W/H TAXES PAYABLE | 300.00 | |
| 2008-000-22290 | MEDICARE PAYABLE | 209.81 | |
| 2008-000-22310 | FICA PAYABLE | 554.61 | |
| 2008-000-22320 | DEFERRED COMP. | 4,781.26 | |
| 2008-000-22390 | UNUM INS. PAYABLE | 195.20 | |
| 2008-000-22440 | HEALTH PREMIUMS PAYABLE | (8,931.08) | |
| | TOTAL LIABILITIES | | 1,879.75 |

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 2008-000-30000 | FUND BALANCE | 139,852.25 | |
| | REVENUE OVER EXPENDITURES - YTD | 46,375.53 | |
| | TOTAL FUND EQUITY | | 186,227.78 |
| | TOTAL LIABILITIES AND EQUITY | | 188,107.53 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

CEMETERY

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|---------------|------------|--------|----------|------|
|--|---------------|------------|--------|----------|------|

TAXES

| | | | | | |
|---------------------------------------|-----------|-----------|------------|-----------|------|
| 2008-000-31100 GENERAL PROPERTY TAXES | 93,063.83 | 93,063.83 | 107,380.00 | 14,316.17 | 86.7 |
| TOTAL TAXES | 93,063.83 | 93,063.83 | 107,380.00 | 14,316.17 | 86.7 |

CHARGES & SERVICES

| | | | | | |
|---|-----------|-----------|-----------|-------------|-------|
| 2008-000-34900 MISCELLANEOUS SERVICES | 2,061.80 | 2,061.80 | 1,000.00 | (1,061.80) | 206.2 |
| 2008-000-34920 NON-RESIDENTIAL MAINT. FEE | 1,950.00 | 1,950.00 | 6,000.00 | 4,050.00 | 32.5 |
| 2008-000-34940 SALE OF CEMETERY LOTS | 4,975.00 | 4,975.00 | 10,000.00 | 5,025.00 | 49.8 |
| 2008-000-34970 OPENING & CLOSING | 10,420.28 | 10,420.28 | 18,000.00 | 7,579.72 | 57.9 |
| TOTAL CHARGES & SERVICES | 19,407.08 | 19,407.08 | 35,000.00 | 15,592.92 | 55.5 |

MISC. REVENUES

| | | | | | |
|--------------------------|-------|-------|-----|----------|----|
| 2008-000-36070 DONATIONS | 60.00 | 60.00 | .00 | (60.00) | .0 |
| TOTAL MISC. REVENUES | 60.00 | 60.00 | .00 | (60.00) | .0 |

TRANSFERS IN

| | | | | | |
|--|------------|------------|------------|-----------|------|
| 2008-700-39980 INTERDEPARTMENT REVENUE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| TOTAL TRANSFERS IN | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| TOTAL FUND REVENUE | 112,530.91 | 112,530.91 | 147,380.00 | 34,849.09 | 76.4 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

CEMETERY

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|------------|--------------|--------|
| <u>NON-DEPARTMENTAL</u> | | | | | |
| 2008-000-41100 PERMANENT SALARIES | 31,728.66 | 31,728.66 | 63,576.00 | 31,847.34 | 49.9 |
| 2008-000-41300 OVERTIME SALARIES | 2,154.98 | 2,154.98 | 3,000.00 | 845.02 | 71.8 |
| 2008-000-42100 HEALTH INS. PREMIUMS (BCBS) | 9,720.00 | 9,720.00 | .00 | (9,720.00) | .0 |
| 2008-000-42200 FICA EXPENSE | 2,212.21 | 2,212.21 | 4,128.00 | 1,915.79 | 53.6 |
| 2008-000-42300 CITY SHARE DEFERRED COMP. | 2,656.04 | 2,656.04 | 5,766.00 | 3,109.96 | 46.1 |
| 2008-000-42350 MEDICARE | 517.37 | 517.37 | 965.00 | 447.63 | 53.6 |
| 2008-000-42400 WORKERS COMP. EXPENSE | 746.82 | 746.82 | 500.00 | (246.82) | 149.4 |
| 2008-000-43210 FIRE AND TORNADO | (10.03) | (10.03) | 200.00 | 210.03 | (5.0) |
| 2008-000-43320 COMPUTER EQUIPMENT | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 2008-000-43510 ELECTRICITY | 1,141.54 | 1,141.54 | 2,500.00 | 1,358.46 | 45.7 |
| 2008-000-43560 TELEPHONE | 404.65 | 404.65 | 800.00 | 395.35 | 50.6 |
| 2008-000-43570 HEAT | 818.70 | 818.70 | 1,000.00 | 181.30 | 81.9 |
| 2008-000-43600 PUBLISHING/PRINTING/ADVERTISIN | 157.95 | 157.95 | 200.00 | 42.05 | 79.0 |
| 2008-000-44100 OFFICE SUP. & POSTAGE | .00 | .00 | 50.00 | 50.00 | .0 |
| 2008-000-44170 DRUG & ALCOHOL TESTING EXP. | .00 | .00 | 120.00 | 120.00 | .0 |
| 2008-000-44210 JANITORIAL SUPPLIES EXPENSE | .00 | .00 | 300.00 | 300.00 | .0 |
| 2008-000-44220 CLOTHING & UNIFORMS | 194.99 | 194.99 | 600.00 | 405.01 | 32.5 |
| 2008-000-44240 GAS, OIL, GREASE, ETC. | 4,323.28 | 4,323.28 | 6,000.00 | 1,676.72 | 72.1 |
| 2008-000-44260 EQUIPMENT MAINTENANCE | 580.80 | 580.80 | 7,500.00 | 6,919.20 | 7.7 |
| 2008-000-44280 TOOLS & EQUIP. EXPENSE | 5,073.94 | 5,073.94 | 1,500.00 | (3,573.94) | 338.3 |
| 2008-000-44281 SHOP SUPPLIES | 26.99 | 26.99 | 350.00 | 323.01 | 7.7 |
| 2008-000-44300 BUILDING MAINT. EXPENSE | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 2008-000-44460 WATER LINE MAINT. EXPENSE | 27.09 | 27.09 | 1,500.00 | 1,472.91 | 1.8 |
| 2008-000-44470 GROUNDS MAINTENANCE EXPENSE | 1,375.93 | 1,375.93 | 3,500.00 | 2,124.07 | 39.3 |
| 2008-000-44900 MISCELLANEOUS EXPENSE | 303.47 | 303.47 | 1,000.00 | 696.53 | 30.4 |
| 2008-000-56450 SAFETY EQUIPMENT | .00 | .00 | 500.00 | 500.00 | .0 |
| 2008-000-56500 EQUIPMENT (\$500 OR OVER) | 2,000.00 | 2,000.00 | 5,500.00 | 3,500.00 | 36.4 |
| TOTAL NON-DEPARTMENTAL | 66,155.38 | 66,155.38 | 113,555.00 | 47,399.62 | 58.3 |
| <u>TRANSFERS IN/OUT</u> | | | | | |
| 2008-700-58900 TRANSFERS OUT | .00 | .00 | 23,000.00 | 23,000.00 | .0 |
| TOTAL TRANSFERS IN/OUT | .00 | .00 | 23,000.00 | 23,000.00 | .0 |
| TOTAL FUND EXPENDITURES | 66,155.38 | 66,155.38 | 136,555.00 | 70,399.62 | 48.5 |
| NET REVENUE OVER EXPENDITURES | 46,375.53 | 46,375.53 | 10,825.00 | (35,550.53) | 428.4 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

TEMP. EMPLOYEES FUND

ASSETS

| | | | |
|----------------|-----------------------|----------|----------|
| 2010-000-11000 | CASH IN COMBINED FUND | 8,034.66 | |
| | TOTAL ASSETS | | 8,034.66 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|--------------------------------|----------|-------|
| 2010-000-22210 | FEDERAL WITHHOLDING TAXES PAYA | (34.51) | |
| 2010-000-22220 | STATE W/H TAXES PAYABLE | 151.00 | |
| 2010-000-22290 | MEDICARE PAYABLE | (17.72) | |
| 2010-000-22310 | FICA PAYABLE | (75.76) | |
| | TOTAL LIABILITIES | | 23.01 |

FUND EQUITY

| | | | |
|----------------|---------------------------------|--------------|--------------|
| 2010-000-30000 | FUND BALANCE | 8,154.65 | |
| | REVENUE OVER EXPENDITURES - YTD | (21,411.42) | |
| | TOTAL FUND EQUITY | | (13,256.77) |
| | TOTAL LIABILITIES AND EQUITY | | (13,233.76) |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

TEMP. EMPLOYEES FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------------|--------------------|---------------|------------|-----------|-----------|------|
| <u>TRANSFERS IN</u> | | | | | | |
| 2010-700-39990 | TRANSFERS IN | .00 | .00 | 70,000.00 | 70,000.00 | .0 |
| | TOTAL TRANSFERS IN | .00 | .00 | 70,000.00 | 70,000.00 | .0 |
| | TOTAL FUND REVENUE | .00 | .00 | 70,000.00 | 70,000.00 | .0 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

TEMP. EMPLOYEES FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|--------------|-----------|------------|------|
| | | | | | | |
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 2010-000-41200 | TEMP./PART TIME SALARIES | 19,801.50 | 19,801.50 | 61,802.00 | 42,000.50 | 32.0 |
| 2010-000-41300 | OVERTIME SALARIES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 2010-000-42200 | FICA EXPENSE | 1,142.15 | 1,142.15 | 3,894.00 | 2,751.85 | 29.3 |
| 2010-000-42350 | MEDICARE | 267.13 | 267.13 | 911.00 | 643.87 | 29.3 |
| 2010-000-42400 | WORKERS COMP. EXPENSE | 200.64 | 200.64 | 2,393.00 | 2,192.36 | 8.4 |
| | | | | | | |
| | TOTAL NON-DEPARTMENTAL | 21,411.42 | 21,411.42 | 70,000.00 | 48,588.58 | 30.6 |
| | | | | | | |
| | TOTAL FUND EXPENDITURES | 21,411.42 | 21,411.42 | 70,000.00 | 48,588.58 | 30.6 |
| | | | | | | |
| | NET REVENUE OVER EXPENDITURES | (21,411.42) | (21,411.42) | .00 | 21,411.42 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

EQUIPMENT RESERVE FUND

ASSETS

| | | | |
|----------------|--------------------------------|---------------|--------------|
| 2012-000-11000 | CASH IN COMBINED FUND | 646,594.64 | |
| 2012-000-11320 | BREMER BK CHK #1000488 | (350,543.57) | |
| 2012-000-12200 | SANITATION EQ. RESERVE CD | 397,572.25 | |
| 2012-000-12220 | POLICE EQ. RESERVE CD | 3,277.98 | |
| 2012-000-12230 | SWR WSTWTR EQ. RES. CD | 159,003.57 | |
| 2012-000-12250 | SHADE TREE EQ. RESERVE CD | 11,023.38 | |
| 2012-000-12260 | FIRE DEPT. EQ. RES. CD | 3,847.77 | |
| 2012-000-12270 | 17TH STR LIFT ST. EQ. RES. CD | 5,573.68 | |
| 2012-000-12280 | CREEL LIFT ST. EQ. RES. CD | 93,662.68 | |
| 2012-000-12290 | HWY20 LIFT ST. EQ. RES. CD | 162,160.61 | |
| 2012-000-12291 | HWY 20 MINI LIFT ST. EQ. RES. | 36,240.71 | |
| 2012-000-12300 | EAST BAY LIFT ST. EQ. RES. CD | 32,465.30 | |
| 2012-000-12310 | EAGLE BEND LIFT ST. EQ. RES. C | 402,041.37 | |
| 2012-000-12320 | COUNTRY CLUB LIFT STATION | 7,480.86 | |
| 2012-000-12321 | LAKEWOOD PUMP STATION | 77,468.41 | |
| 2012-000-12330 | STREET EQ. RESERVE CD | 258,727.42 | |
| 2012-000-12340 | WATER EQ. RESERVE CD | 316,546.41 | |
| 2012-000-12350 | SEWER EQ. RESERVE CD | 376,192.38 | |
| 2012-000-12370 | INERT LANDFILL CD | 184,712.73 | |
| TOTAL ASSETS | | | 2,824,048.58 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|--------------|--------------|
| 2012-000-30000 | FUND BALANCE | 2,814,391.71 | |
| | REVENUE OVER EXPENDITURES - YTD | 42,748.54 | |
| TOTAL FUND EQUITY | | | 2,857,140.25 |
| TOTAL LIABILITIES AND EQUITY | | | 2,857,140.25 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

EQUIPMENT RESERVE FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|------------|--------------|-------|
| | <u>MISC. REVENUES</u> | | | | | |
| 2012-000-36100 | INTEREST EARNINGS | 42,748.54 | 42,748.54 | 5,000.00 | (37,748.54) | 855.0 |
| | TOTAL MISC. REVENUES | 42,748.54 | 42,748.54 | 5,000.00 | (37,748.54) | 855.0 |
| | <u>TRANSFERS IN</u> | | | | | |
| 2012-700-39110 | LANDFILL CLOSURE DEBT SERVICE | .00 | .00 | 33.00 | 33.00 | .0 |
| 2012-700-39120 | EQUIPMENT RESERVE | .00 | .00 | 338,802.00 | 338,802.00 | .0 |
| | TOTAL TRANSFERS IN | .00 | .00 | 338,835.00 | 338,835.00 | .0 |
| | TOTAL FUND REVENUE | 42,748.54 | 42,748.54 | 343,835.00 | 301,086.46 | 12.4 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

EQUIPMENT RESERVE FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|------------|------------|--------------|-------|
| | <u>TRANSFERS IN/OUT</u> | | | | | |
| 2012-700-56500 | EQUIPMENT (\$500 OR OVER) | .00 | .00 | 329,500.00 | 329,500.00 | .0 |
| | TOTAL TRANSFERS IN/OUT | .00 | .00 | 329,500.00 | 329,500.00 | .0 |
| | TOTAL FUND EXPENDITURES | .00 | .00 | 329,500.00 | 329,500.00 | .0 |
| | NET REVENUE OVER EXPENDITURES | 42,748.54 | 42,748.54 | 14,335.00 | (28,413.54) | 298.2 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SPEC. ASSESSMENT CITY PROPERTY

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|------------|-----------|------------|------|
| | <u>TRANSFERS IN/OUT</u> | | | | | |
| 2021-700-58410 | SPECIAL ASSESSMENTS | .00 | .00 | 418.00 | 418.00 | .0 |
| | TOTAL TRANSFERS IN/OUT | .00 | .00 | 418.00 | 418.00 | .0 |
| | TOTAL FUND EXPENDITURES | .00 | .00 | 418.00 | 418.00 | .0 |
| | NET REVENUE OVER EXPENDITURES | .00 | .00 | (418.00) | (418.00) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

PEN & INT ON SPEC ASSESSMENTS

ASSETS

| | | | |
|----------------|-----------------------|-----------|-----------|
| 2030-000-11000 | CASH IN COMBINED FUND | 64,419.87 | |
| | TOTAL ASSETS | | 64,419.87 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|-----------|-----------|
| 2030-000-30000 | FUND BALANCE | 64,419.87 | |
| | REVENUE OVER EXPENDITURES - YTD | 5,163.39 | |
| | TOTAL FUND EQUITY | | 69,583.26 |
| | TOTAL LIABILITIES AND EQUITY | | 69,583.26 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

PEN & INT ON SPEC ASSESSMENTS

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|----------|-------------|-------|
| | <u>TAXES</u> | | | | | |
| 2030-000-31900 | PEN. AND INTEREST ON DEL. TAX | 5,163.39 | 5,163.39 | 1,000.00 | (4,163.39) | 516.3 |
| | TOTAL TAXES | 5,163.39 | 5,163.39 | 1,000.00 | (4,163.39) | 516.3 |
| | TOTAL FUND REVENUE | 5,163.39 | 5,163.39 | 1,000.00 | (4,163.39) | 516.3 |
| | NET REVENUE OVER EXPENDITURES | 5,163.39 | 5,163.39 | 1,000.00 | (4,163.39) | 516.3 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

INFRASTRUCTURE

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 2033-000-11000 | CASH IN COMBINED FUND | 440,310.12 | |
| | TOTAL ASSETS | | 440,310.12 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|-------------------|----------|----------|
| 2033-000-21210 | ACCOUNTS PAYABLE | 3,135.10 | |
| | TOTAL LIABILITIES | | 3,135.10 |

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 2033-000-30000 | FUND BALANCE | 438,461.13 | |
| | REVENUE OVER EXPENDITURES - YTD | 264,456.00 | |
| | TOTAL FUND EQUITY | | 702,917.13 |
| | TOTAL LIABILITIES AND EQUITY | | 706,052.23 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

INFRASTRUCTURE

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|--------------------------|---------------|------------|--------------|------------|------|
| | <u>TAXES</u> | | | | | |
| 2033-000-31410 | SALES AND USE TAX (1.5%) | 483,156.93 | 483,156.93 | 1,092,000.00 | 608,843.07 | 44.3 |
| | TOTAL TAXES | 483,156.93 | 483,156.93 | 1,092,000.00 | 608,843.07 | 44.3 |
| | TOTAL FUND REVENUE | 483,156.93 | 483,156.93 | 1,092,000.00 | 608,843.07 | 44.3 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

INFRASTRUCTURE

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|------------|--------------|---------------|-------|
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 2033-000-44900 | MISCELLANEOUS EXPENSE | 44,275.30 | 44,275.30 | 150,000.00 | 105,724.70 | 29.5 |
| 2033-000-56600 | PAYMENTS TO CONTRACTORS | 1,120.00 | 1,120.00 | .00 | (1,120.00) | .0 |
| | TOTAL NON-DEPARTMENTAL | 45,395.30 | 45,395.30 | 150,000.00 | 104,604.70 | 30.3 |
| | <u>TRANSFERS IN/OUT</u> | | | | | |
| 2033-700-55100 | CITY BEAUTIFICATION | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 2033-700-58410 | SPECIAL ASSESSMENTS | .00 | .00 | 451,639.00 | 451,639.00 | .0 |
| 2033-700-58900 | TRANSFERS OUT | 173,305.63 | 173,305.63 | 444,000.00 | 270,694.37 | 39.0 |
| | TOTAL TRANSFERS IN/OUT | 173,305.63 | 173,305.63 | 905,639.00 | 732,333.37 | 19.1 |
| | TOTAL FUND EXPENDITURES | 218,700.93 | 218,700.93 | 1,055,639.00 | 836,938.07 | 20.7 |
| | NET REVENUE OVER EXPENDITURES | 264,456.00 | 264,456.00 | 36,361.00 | (228,095.00) | 727.3 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

ECONOMIC DEV.

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 2034-000-11000 | CASH IN COMBINED FUND | 371,352.59 | |
| | TOTAL ASSETS | | 371,352.59 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 2034-000-30000 | FUND BALANCE | 371,352.59 | |
| | REVENUE OVER EXPENDITURES - YTD | 102,580.73 | |
| | TOTAL FUND EQUITY | | 473,933.32 |
| | TOTAL LIABILITIES AND EQUITY | | 473,933.32 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

ECONOMIC DEV.

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|--------------------------|---------------|------------|------------|------------|------|
| | <u>TAXES</u> | | | | | |
| 2034-000-31410 | SALES AND USE TAX (1.5%) | 130,080.73 | 130,080.73 | 294,000.00 | 163,919.27 | 44.3 |
| | TOTAL TAXES | 130,080.73 | 130,080.73 | 294,000.00 | 163,919.27 | 44.3 |
| | TOTAL FUND REVENUE | 130,080.73 | 130,080.73 | 294,000.00 | 163,919.27 | 44.3 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

ECONOMIC DEV.

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|------------|---------------|---------------|-------|
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 2034-000-41000 | FDL ADMINISTRATION | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 2034-000-41050 | QUALITY OF LIFE INVESTMENTS | 15,000.00 | 15,000.00 | 100,000.00 | 85,000.00 | 15.0 |
| 2034-000-42000 | DEVILS LAKE CHAMBER | 12,500.00 | 12,500.00 | 25,000.00 | 12,500.00 | 50.0 |
| | TOTAL NON-DEPARTMENTAL | 27,500.00 | 27,500.00 | 175,000.00 | 147,500.00 | 15.7 |
| | <u>TRANSFERS IN/OUT</u> | | | | | |
| 2034-700-57410 | LOAN POOL | .00 | .00 | 219,000.00 | 219,000.00 | .0 |
| | TOTAL TRANSFERS IN/OUT | .00 | .00 | 219,000.00 | 219,000.00 | .0 |
| | TOTAL FUND EXPENDITURES | 27,500.00 | 27,500.00 | 394,000.00 | 366,500.00 | 7.0 |
| | NET REVENUE OVER EXPENDITURES | 102,580.73 | 102,580.73 | (100,000.00) | (202,580.73) | 102.6 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

ASSET FORFEITURE BUY FUND

ASSETS

| | | | |
|----------------|-----------------------|----------|----------|
| 2042-000-11000 | CASH IN COMBINED FUND | 2,926.99 | |
| | TOTAL ASSETS | | 2,926.99 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|------------------------------|----------|----------|
| 2042-000-30000 | FUND BALANCE | 2,926.99 | |
| | TOTAL FUND EQUITY | | 2,926.99 |
| | TOTAL LIABILITIES AND EQUITY | | 2,926.99 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

ND DOT POLICE GRANTS

ASSETS

| | | | |
|----------------|-----------------------|----------|----------|
| 2043-000-11000 | CASH IN COMBINED FUND | 7,992.86 | |
| | TOTAL ASSETS | | 7,992.86 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|----------|-----------|
| 2043-000-30000 | FUND BALANCE | 7,992.86 | |
| | REVENUE OVER EXPENDITURES - YTD | 4,795.03 | |
| | TOTAL FUND EQUITY | | 12,787.89 |
| | TOTAL LIABILITIES AND EQUITY | | 12,787.89 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

ND DOT POLICE GRANTS

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|--------|-------------|------|
| | INTERGOVT. REVENUE | | | | | |
| 2043-000-33600 | STATE GRANT PROGRAM | 4,795.03 | 4,795.03 | .00 | (4,795.03) | .0 |
| | TOTAL INTERGOVT. REVENUE | 4,795.03 | 4,795.03 | .00 | (4,795.03) | .0 |
| | TOTAL FUND REVENUE | 4,795.03 | 4,795.03 | .00 | (4,795.03) | .0 |
| | NET REVENUE OVER EXPENDITURES | 4,795.03 | 4,795.03 | .00 | (4,795.03) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

OPIOID SETTLEMENT

ASSETS

| | | | |
|----------------|-----------------------|----------|----------|
| 2044-000-11000 | CASH IN COMBINED FUND | 1,641.87 | |
| | TOTAL ASSETS | | 1,641.87 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|------------------------------|----------|----------|
| 2044-000-30000 | FUND BALANCE | 1,641.87 | |
| | TOTAL FUND EQUITY | | 4,881.72 |
| | TOTAL LIABILITIES AND EQUITY | | 4,881.72 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

OPIOID SETTLEMENT

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|------------------------------------|---------------|------------|--------|-------------|------|
| 2044-000-36850 SETTLEMENT PROCEEDS | 3,239.85 | 3,239.85 | .00 | (3,239.85) | .0 |
| TOTAL SOURCE 36 | 3,239.85 | 3,239.85 | .00 | (3,239.85) | .0 |
| TOTAL FUND REVENUE | 3,239.85 | 3,239.85 | .00 | (3,239.85) | .0 |
| NET REVENUE OVER EXPENDITURES | 3,239.85 | 3,239.85 | .00 | (3,239.85) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

MUNICIPAL INFRASTRUCTURE

ASSETS

| | | | |
|----------------|-------------------------------|--------------|--------------|
| 2045-000-11000 | CASH ALLOCATED TO OTHER FUNDS | 3,662,172.86 | |
| | TOTAL ASSETS | | 3,662,172.86 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|---------------|--------------|
| 2045-000-30000 | FUND BALANCE | 3,662,172.86 | |
| | REVENUE OVER EXPENDITURES - YTD | (517,623.86) | |
| | TOTAL FUND EQUITY | | 3,144,549.00 |
| | TOTAL LIABILITIES AND EQUITY | | 3,144,549.00 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

MUNICIPAL INFRASTRUCTURE

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|------------------------------------|---------------|--------------|--------------|---------------|-------|
| 2045-000-33600 STATE GRANT PROGRAM | 1,152,741.78 | 1,152,741.78 | 1,000,000.00 | (152,741.78) | 115.3 |
| TOTAL SOURCE 33 | 1,152,741.78 | 1,152,741.78 | 1,000,000.00 | (152,741.78) | 115.3 |
| TOTAL FUND REVENUE | 1,152,741.78 | 1,152,741.78 | 1,000,000.00 | (152,741.78) | 115.3 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

MUNICIPAL INFRASTRUCTURE

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|---------------|-----------------|-----------------|---------|
| | | | | | | |
| 2045-000-56600 | PAYMENTS TO CONTRACTORS | .00 | .00 | 2,230,000.00 | 2,230,000.00 | .0 |
| | TOTAL DEPARTMENT 000 | .00 | .00 | 2,230,000.00 | 2,230,000.00 | .0 |
| | DEPARTMENT 700 | | | | | |
| 2045-700-58900 | TRANSFERS OUT | 1,670,365.64 | 1,670,365.64 | .00 | (1,670,365.64) | .0 |
| | TOTAL DEPARTMENT 700 | 1,670,365.64 | 1,670,365.64 | .00 | (1,670,365.64) | .0 |
| | TOTAL FUND EXPENDITURES | 1,670,365.64 | 1,670,365.64 | 2,230,000.00 | 559,634.36 | 74.9 |
| | NET REVENUE OVER EXPENDITURES | (517,623.86) | (517,623.86) | (1,230,000.00) | (712,376.14) | (42.1) |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

FLOOD PROTECTION DIST. 01-96

ASSETS

| | | | |
|----------------|-----------------------|-----------------|-----------------|
| 4019-000-11000 | CASH IN COMBINED FUND | (3,903,947.91) | |
| | TOTAL ASSETS | | (3,903,947.91) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|------------------------------|-----------------|-----------------|
| 4019-000-30000 | FUND BALANCE | (3,903,947.91) | |
| | TOTAL FUND EQUITY | | (3,903,947.91) |
| | TOTAL LIABILITIES AND EQUITY | | (3,903,947.91) |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

WEST VIA DUCT

ASSETS

| | | | |
|----------------|-----------------------|---|--------------|
| 4033-000-11000 | CASH IN COMBINED FUND | (| 18,319.13) |
| | TOTAL ASSETS | | (18,319.13) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|------------------------------|---|--------------|
| 4033-000-30000 | FUND BALANCE | (| 18,319.13) |
| | TOTAL FUND EQUITY | | (18,319.13) |
| | TOTAL LIABILITIES AND EQUITY | | (18,319.13) |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

PUBLIC BUILDINGS RESERVE FUND

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 4100-000-11000 | CASH IN COMBINED FUND | 350,000.00 | |
| | TOTAL ASSETS | | 350,000.00 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|------------------------------|------------|------------|
| 4100-000-30000 | FUND BALANCE | 350,000.00 | |
| | TOTAL FUND EQUITY | | 350,000.00 |
| | TOTAL LIABILITIES AND EQUITY | | 350,000.00 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

LIABILITIES AND EQUITY

FUND EQUITY

| | | |
|---------------------------------|---------------|---------------|
| REVENUE OVER EXPENDITURES - YTD | (988,095.24) | |
| TOTAL FUND EQUITY | | (988,095.24) |
| TOTAL LIABILITIES AND EQUITY | | (988,095.24) |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

FUND 4105

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|---------------|------------|--------|--------------|------|
| 4105-000-36950 LOAN REPAYMENTS - PRINCIPAL | 11,904.76 | 11,904.76 | .00 | (11,904.76) | .0 |
| TOTAL SOURCE 36 | 11,904.76 | 11,904.76 | .00 | (11,904.76) | .0 |
| TOTAL FUND REVENUE | 11,904.76 | 11,904.76 | .00 | (11,904.76) | .0 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

FUND 4105

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|---------------|--------|-----------------|------|
| 4105-000-56601 PAYMENTS TO PARK DISTRICT | 1,000,000.00 | 1,000,000.00 | .00 | (1,000,000.00) | .0 |
| TOTAL DEPARTMENT 000 | 1,000,000.00 | 1,000,000.00 | .00 | (1,000,000.00) | .0 |
| TOTAL FUND EXPENDITURES | 1,000,000.00 | 1,000,000.00 | .00 | (1,000,000.00) | .0 |
| NET REVENUE OVER EXPENDITURES | (988,095.24) | (988,095.24) | .00 | 988,095.24 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

SI 73-20 CHANGE ORDER

ASSETS

| | | | | |
|----------------|-------------------------------|---|-----------|-----------|
| 4220-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (| 2,175.33) | |
| | TOTAL ASSETS | | (| 2,175.33) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|----------------|---------------------------------|----------|-----------|-----|
| 4220-000-30000 | FUND BALANCE | (| 2,175.33) | |
| | REVENUE OVER EXPENDITURES - YTD | 2,175.33 | | |
| | TOTAL FUND EQUITY | | | .00 |
| | TOTAL LIABILITIES AND EQUITY | | | .00 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SI 73-20 CHANGE ORDER

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------------------------|---------------|------------|--------|-------------|------|
| 4220-700-39990 TRANSFERS IN/OUT | 2,175.33 | 2,175.33 | .00 | (2,175.33) | .0 |
| TOTAL SOURCE 39 | 2,175.33 | 2,175.33 | .00 | (2,175.33) | .0 |
| TOTAL FUND REVENUE | 2,175.33 | 2,175.33 | .00 | (2,175.33) | .0 |
| NET REVENUE OVER EXPENDITURES | 2,175.33 | 2,175.33 | .00 | (2,175.33) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

WTRMAIN IMPR #25-20-8TH ST NE

ASSETS

| | | | | |
|----------------|-----------------------|---|-------------|---------------|
| 4312-000-11000 | CASH IN COMBINED FUND | (| 513,567.68) | |
| | TOTAL ASSETS | | | (513,567.68) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|----------------|---------------------------------|------------|-------------|-----|
| 4312-000-30000 | FUND BALANCE | (| 513,567.68) | |
| | REVENUE OVER EXPENDITURES - YTD | 513,567.68 | | |
| | TOTAL FUND EQUITY | | | .00 |
| | TOTAL LIABILITIES AND EQUITY | | | .00 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

WTRMAIN IMPR #25-20-8TH ST NE

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|--------|---------------|------|
| | | | | | | |
| | <u>TRANSFERS IN</u> | | | | | |
| 4312-700-39990 | TRANSFERS IN | 513,567.68 | 513,567.68 | .00 | (513,567.68) | .0 |
| | TOTAL TRANSFERS IN | 513,567.68 | 513,567.68 | .00 | (513,567.68) | .0 |
| | TOTAL FUND REVENUE | 513,567.68 | 513,567.68 | .00 | (513,567.68) | .0 |
| | NET REVENUE OVER EXPENDITURES | 513,567.68 | 513,567.68 | .00 | (513,567.68) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

2021 WATER TOWER MAINT

ASSETS

| | | | | |
|----------------|-------------------------------|---|-------------|-------------|
| 4313-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (| 421,771.36) | |
| | TOTAL ASSETS | | (| 421,771.36) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|----------------|------------------------------|---|-------------|-------------|
| 4313-000-30000 | FUND BALANCE | (| 421,771.36) | |
| | TOTAL FUND EQUITY | | (| 421,771.36) |
| | TOTAL LIABILITIES AND EQUITY | | (| 421,771.36) |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

WM 27-22

ASSETS

| | | | | |
|----------------|-------------------------------|---|-------------|---------------|
| 4314-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (| 715,309.56) | |
| | TOTAL ASSETS | | | (715,309.56) |

LIABILITIES AND EQUITY

LIABILITIES

| | | | | |
|----------------|-------------------|--|------------|------------|
| 4314-000-21210 | ACCOUNTS PAYABLE | | 131,303.44 | |
| | TOTAL LIABILITIES | | | 131,303.44 |

FUND EQUITY

| | | | | |
|----------------|---------------------------------|---|-------------|---------------|
| 4314-000-30000 | FUND BALANCE | (| 567,315.06) | |
| | REVENUE OVER EXPENDITURES - YTD | (| 415,980.42) | |
| | TOTAL FUND EQUITY | | | (983,295.48) |
| | TOTAL LIABILITIES AND EQUITY | | | (851,992.04) |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

WM 27-22

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|---------------|--------|---------------|------|
| <u>DEPARTMENT 000</u> | | | | | |
| 4314-000-56600 PAYMENTS TO CONTRACTORS | 415,980.42 | 415,980.42 | .00 | (415,980.42) | .0 |
| TOTAL DEPARTMENT 000 | 415,980.42 | 415,980.42 | .00 | (415,980.42) | .0 |
| TOTAL FUND EXPENDITURES | 415,980.42 | 415,980.42 | .00 | (415,980.42) | .0 |
| NET REVENUE OVER EXPENDITURES | (415,980.42) | (415,980.42) | .00 | 415,980.42 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

WM 28-23 & 29-23

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|---------------------------------|---|--------|--|
| REVENUE OVER EXPENDITURES - YTD | (| 55.80) | |
| TOTAL FUND EQUITY | (| 55.80) | |
| TOTAL LIABILITIES AND EQUITY | (| 55.80) | |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

WM 28-23 & 29-23

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------|------------|------|
| 4315-000-43600 PUBLISHING/PRINTING/ADVERTISIN | 55.80 | 55.80 | .00 | (55.80) | .0 |
| TOTAL DEPARTMENT 000 | 55.80 | 55.80 | .00 | (55.80) | .0 |
| TOTAL FUND EXPENDITURES | 55.80 | 55.80 | .00 | (55.80) | .0 |
| NET REVENUE OVER EXPENDITURES | (55.80) | (55.80) | .00 | 55.80 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

2022 CURB, GUTTER, & SIDEWALK

ASSETS

| | | | | |
|----------------|-----------------------|---|------------|--------------|
| 4351-000-11000 | CASH IN COMBINED FUND | (| 67,832.89) | |
| | TOTAL ASSETS | | | (67,832.89) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|----------------|---------------------------------|-----------|------------|-----|
| 4351-000-30000 | FUND BALANCE | (| 67,832.89) | |
| | REVENUE OVER EXPENDITURES - YTD | 67,832.89 | | |
| | TOTAL FUND EQUITY | | | .00 |
| | TOTAL LIABILITIES AND EQUITY | | | .00 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

2022 CURB, GUTTER, & SIDEWALK

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|--------|--------------|------|
| | | | | | | |
| | <u>TRANSFERS IN</u> | | | | | |
| 4351-700-39990 | TRANSFERS IN | 67,832.89 | 67,832.89 | .00 | (67,832.89) | .0 |
| | TOTAL TRANSFERS IN | 67,832.89 | 67,832.89 | .00 | (67,832.89) | .0 |
| | TOTAL FUND REVENUE | 67,832.89 | 67,832.89 | .00 | (67,832.89) | .0 |
| | NET REVENUE OVER EXPENDITURES | 67,832.89 | 67,832.89 | .00 | (67,832.89) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|---------------------------------|---|--------|--|
| REVENUE OVER EXPENDITURES - YTD | (| 53.94) | |
| TOTAL FUND EQUITY | (| 53.94) | |
| TOTAL LIABILITIES AND EQUITY | (| 53.94) | |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

FUND 4352

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------|------------|------|
| 4352-000-43600 PUBLISHING/PRINTING/ADVERTISIN | 53.94 | 53.94 | .00 | (53.94) | .0 |
| TOTAL DEPARTMENT 000 | 53.94 | 53.94 | .00 | (53.94) | .0 |
| TOTAL FUND EXPENDITURES | 53.94 | 53.94 | .00 | (53.94) | .0 |
| NET REVENUE OVER EXPENDITURES | (53.94) | (53.94) | .00 | 53.94 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

STR IMPR 58-15 - 16 & 17 ST SE

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 4509-000-11000 | CASH IN COMBINED FUND | 222,333.07 | |
| | TOTAL ASSETS | | 222,333.07 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 4509-000-30000 | FUND BALANCE | 222,333.07 | |
| | REVENUE OVER EXPENDITURES - YTD | 76,248.59 | |
| | TOTAL FUND EQUITY | | 298,581.66 |
| | TOTAL LIABILITIES AND EQUITY | | 298,581.66 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

STR IMPR 58-15 - 16 & 17 ST SE

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|--------|--------------|------|
| | <u>TAXES</u> | | | | | |
| 4509-000-31110 | TAX INCREMENT FINANCING | 76,248.59 | 76,248.59 | .00 | (76,248.59) | .0 |
| | TOTAL TAXES | 76,248.59 | 76,248.59 | .00 | (76,248.59) | .0 |
| | TOTAL FUND REVENUE | 76,248.59 | 76,248.59 | .00 | (76,248.59) | .0 |
| | NET REVENUE OVER EXPENDITURES | 76,248.59 | 76,248.59 | .00 | (76,248.59) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

ST IPR 67-18 5 AVE NE 14 ST NE

ASSETS

| | | | | |
|----------------|-----------------------|---|-------------|---------------|
| 4516-000-11000 | CASH IN COMBINED FUND | (| 102,234.78) | |
| | TOTAL ASSETS | | | (102,234.78) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|----------------|---------------------------------|------------|-------------|-----|
| 4516-000-30000 | FUND BALANCE | (| 102,234.78) | |
| | REVENUE OVER EXPENDITURES - YTD | 102,234.78 | | |
| | TOTAL FUND EQUITY | | | .00 |
| | TOTAL LIABILITIES AND EQUITY | | | .00 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

ST IPR 67-18 5 AVE NE 14 ST NE

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------------------------|---------------|------------|--------|---------------|------|
| 4516-700-39990 TRANSFERS IN/OUT | 102,234.78 | 102,234.78 | .00 | (102,234.78) | .0 |
| TOTAL SOURCE 39 | 102,234.78 | 102,234.78 | .00 | (102,234.78) | .0 |
| TOTAL FUND REVENUE | 102,234.78 | 102,234.78 | .00 | (102,234.78) | .0 |
| NET REVENUE OVER EXPENDITURES | 102,234.78 | 102,234.78 | .00 | (102,234.78) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

STR IMPR #70-19-WALNUT ST E

ASSETS

| | | | | |
|----------------|-----------------------|---|-----------|-----------|
| 4520-000-11000 | CASH IN COMBINED FUND | (| 1,062.63) | |
| | TOTAL ASSETS | | (| 1,062.63) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|----------------|---------------------------------|----------|-----------|-----|
| 4520-000-30000 | FUND BALANCE | (| 1,062.63) | |
| | REVENUE OVER EXPENDITURES - YTD | 1,062.63 | | |
| | TOTAL FUND EQUITY | | | .00 |
| | TOTAL LIABILITIES AND EQUITY | | | .00 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

STR IMPR #70-19-WALNUT ST E

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------------|-------------------------------|---------------|------------|--------|-------------|------|
| | | | | | | |
| <u>TRANSFERS IN</u> | | | | | | |
| 4520-700-39990 | TRANSFERS IN | 1,062.63 | 1,062.63 | .00 | (1,062.63) | .0 |
| | TOTAL TRANSFERS IN | 1,062.63 | 1,062.63 | .00 | (1,062.63) | .0 |
| | TOTAL FUND REVENUE | 1,062.63 | 1,062.63 | .00 | (1,062.63) | .0 |
| | NET REVENUE OVER EXPENDITURES | 1,062.63 | 1,062.63 | .00 | (1,062.63) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

STREET IMPR #77-21

ASSETS

| | | | | |
|----------------|-------------------------------|---|------------|------------|
| 4527-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (| 88,483.12) | |
| | TOTAL ASSETS | | (| 88,483.12) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|----------------|---------------------------------|---|------------|------------|
| 4527-000-30000 | FUND BALANCE | (| 88,483.12) | |
| | REVENUE OVER EXPENDITURES - YTD | (| 2,135.28) | |
| | TOTAL FUND EQUITY | | (| 90,618.40) |
| | TOTAL LIABILITIES AND EQUITY | | (| 90,618.40) |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

STREET IMPR #77-21

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|-------------|--------|-------------|------|
| 4527-000-56600 PAYMENTS TO CONTRACTORS | 2,135.28 | 2,135.28 | .00 | (2,135.28) | .0 |
| TOTAL DEPARTMENT 000 | 2,135.28 | 2,135.28 | .00 | (2,135.28) | .0 |
| TOTAL FUND EXPENDITURES | 2,135.28 | 2,135.28 | .00 | (2,135.28) | .0 |
| NET REVENUE OVER EXPENDITURES | (2,135.28) | (2,135.28) | .00 | 2,135.28 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

220101 - SI 78-22

ASSETS

| | | | | |
|----------------|-------------------------------|---|-------------|-------------|
| 4528-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (| 901,246.13) | |
| | TOTAL ASSETS | | (| 901,246.13) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|----------------|---------------------------------|------------|-------------|-----|
| 4528-000-30000 | FUND BALANCE | (| 901,246.13) | |
| | REVENUE OVER EXPENDITURES - YTD | 901,246.13 | | |
| | TOTAL FUND EQUITY | | | .00 |
| | TOTAL LIABILITIES AND EQUITY | | | .00 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

220101 - SI 78-22

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|-------------------------------|---------------|------------|--------|---------------|------|
| 4528-700-39990 TRANSFERS IN | 901,246.13 | 901,246.13 | .00 | (901,246.13) | .0 |
| TOTAL SOURCE 39 | 901,246.13 | 901,246.13 | .00 | (901,246.13) | .0 |
| TOTAL FUND REVENUE | 901,246.13 | 901,246.13 | .00 | (901,246.13) | .0 |
| NET REVENUE OVER EXPENDITURES | 901,246.13 | 901,246.13 | .00 | (901,246.13) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

US 2 TO 20TH ST NE

ASSETS

| | | | | |
|----------------|-------------------------------|---|------------|------------|
| 4529-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (| 91,164.74) | |
| | TOTAL ASSETS | | (| 91,164.74) |

LIABILITIES AND EQUITY

LIABILITIES

| | | | | |
|----------------|-------------------|--|-----------|-----------|
| 4529-000-21210 | ACCOUNTS PAYABLE | | 30,251.18 | |
| | TOTAL LIABILITIES | | | 30,251.18 |

FUND EQUITY

| | | | | |
|----------------|---------------------------------|---|-------------|-------------|
| 4529-000-30000 | FUND BALANCE | (| 120,756.38) | |
| | REVENUE OVER EXPENDITURES - YTD | (| 1,883.09) | |
| | TOTAL FUND EQUITY | | (| 122,639.47) |
| | TOTAL LIABILITIES AND EQUITY | | (| 92,388.29) |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

US 2 TO 20TH ST NE

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|-------------|--------|-------------|------|
| <u>DEPARTMENT 000</u> | | | | | |
| 4529-000-56600 PAYMENTS TO CONTRACTORS | 1,883.09 | 1,883.09 | .00 | (1,883.09) | .0 |
| TOTAL DEPARTMENT 000 | 1,883.09 | 1,883.09 | .00 | (1,883.09) | .0 |
| TOTAL FUND EXPENDITURES | 1,883.09 | 1,883.09 | .00 | (1,883.09) | .0 |
| NET REVENUE OVER EXPENDITURES | (1,883.09) | (1,883.09) | .00 | 1,883.09 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

220101 MILL & OVERLAY

ASSETS

| | | | | |
|----------------|-----------------------|---|-------------|---------------|
| 4530-000-11000 | CASH IN COMBINED FUND | (| 255,551.83) | |
| | TOTAL ASSETS | | | (255,551.83) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|----------------|---------------------------------|------------|-------------|-----|
| 4530-000-30000 | FUND BALANCE | (| 255,551.83) | |
| | REVENUE OVER EXPENDITURES - YTD | 255,551.83 | | |
| | TOTAL FUND EQUITY | | | .00 |
| | TOTAL LIABILITIES AND EQUITY | | | .00 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

220101 MILL & OVERLAY

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------------|-------------------------------|---------------|------------|--------|---------------|------|
| | | | | | | |
| <u>TRANSFERS IN</u> | | | | | | |
| 4530-700-39990 | TRANSFERS IN | 255,551.83 | 255,551.83 | .00 | (255,551.83) | .0 |
| | TOTAL TRANSFERS IN | 255,551.83 | 255,551.83 | .00 | (255,551.83) | .0 |
| | TOTAL FUND REVENUE | 255,551.83 | 255,551.83 | .00 | (255,551.83) | .0 |
| | NET REVENUE OVER EXPENDITURES | 255,551.83 | 255,551.83 | .00 | (255,551.83) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

ASSETS

| | | | | |
|----------------|-----------------------|---|-----------|-----------|
| 4531-000-11000 | CASH IN COMBINED FUND | (| 7,925.00) | |
| | TOTAL ASSETS | | (| 7,925.00) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|----------------|---------------------------------|---|------------|------------|
| 4531-000-30000 | FUND BALANCE | (| 7,925.00) | |
| | REVENUE OVER EXPENDITURES - YTD | (| 24,826.45) | |
| | TOTAL FUND EQUITY | | (| 32,751.45) |
| | TOTAL LIABILITIES AND EQUITY | | (| 32,751.45) |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

FUND 4531

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|--------------|--------|--------------|------|
| | | | | | | |
| | DEPARTMENT 000 | | | | | |
| 4531-000-44900 | MISCELLANEOUS EXPENSE | 151.45 | 151.45 | .00 | (151.45) | .0 |
| 4531-000-56600 | PAYMENTS TO CONTRACTORS | 24,675.00 | 24,675.00 | .00 | (24,675.00) | .0 |
| | TOTAL DEPARTMENT 000 | 24,826.45 | 24,826.45 | .00 | (24,826.45) | .0 |
| | TOTAL FUND EXPENDITURES | 24,826.45 | 24,826.45 | .00 | (24,826.45) | .0 |
| | NET REVENUE OVER EXPENDITURES | (24,826.45) | (24,826.45) | .00 | 24,826.45 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

SPECIAL ASSMT. DEFICIENCY

ASSETS

| | | | |
|----------------|-----------------------|-----------|-----------|
| 5001-000-11000 | CASH IN COMBINED FUND | 49,651.75 | |
| | TOTAL ASSETS | | 49,651.75 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|------------------------------|-----------|-----------|
| 5001-000-30000 | FUND BALANCE | 49,651.75 | |
| | TOTAL FUND EQUITY | | 49,651.75 |
| | TOTAL LIABILITIES AND EQUITY | | 49,651.75 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

NON-BONDED DEBT SERVICE

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 5005-000-11000 | CASH IN COMBINED FUND | 422,394.01 | |
| | TOTAL ASSETS | | 422,394.01 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 5005-000-30000 | FUND BALANCE | 422,394.01 | |
| | REVENUE OVER EXPENDITURES - YTD | 148,004.56 | |
| | TOTAL FUND EQUITY | | 570,398.57 |
| | TOTAL LIABILITIES AND EQUITY | | 570,398.57 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

NON-BONDED DEBT SERVICE

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|-----------|--------------|-------|
| | <u>DEBT SERVICE REVENUES</u> | | | | | |
| 5005-000-38300 | SPECIAL ASSESSMENTS | 148,004.56 | 148,004.56 | 50,134.00 | (97,870.56) | 295.2 |
| 5005-000-38500 | PREPAID ASSESSMENTS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| | TOTAL DEBT SERVICE REVENUES | 148,004.56 | 148,004.56 | 51,134.00 | (96,870.56) | 289.4 |
| | TOTAL FUND REVENUE | 148,004.56 | 148,004.56 | 51,134.00 | (96,870.56) | 289.4 |
| | NET REVENUE OVER EXPENDITURES | 148,004.56 | 148,004.56 | 51,134.00 | (96,870.56) | 289.4 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

SEWER SEPARATION NO. 1

ASSETS

| | | | |
|----------------|-----------------------|----------|----------|
| 5101-000-11000 | CASH IN COMBINED FUND | 3,797.63 | |
| | TOTAL ASSETS | | 3,797.63 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|----------|----------|
| 5101-000-30000 | FUND BALANCE | 3,797.63 | |
| | REVENUE OVER EXPENDITURES - YTD | 98.34 | |
| | TOTAL FUND EQUITY | | 3,895.97 |
| | TOTAL LIABILITIES AND EQUITY | | 3,895.97 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SEWER SEPARATION NO. 1

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|--------|----------|------|
| | | | | | | |
| | <u>DEBT SERVICE REVENUES</u> | | | | | |
| 5101-000-38300 | SPECIAL ASSESSMENTS | 98.34 | 98.34 | .00 | (98.34) | .0 |
| | TOTAL DEBT SERVICE REVENUES | 98.34 | 98.34 | .00 | (98.34) | .0 |
| | TOTAL FUND REVENUE | 98.34 | 98.34 | .00 | (98.34) | .0 |
| | NET REVENUE OVER EXPENDITURES | 98.34 | 98.34 | .00 | (98.34) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

SALES TAX REVENUE BONDS 2010

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 5476-000-11000 | CASH IN COMBINED FUND | 199,600.81 | |
| | TOTAL ASSETS | | 199,600.81 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 5476-000-30000 | FUND BALANCE | 199,600.81 | |
| | REVENUE OVER EXPENDITURES - YTD | 74,539.79 | |
| | TOTAL FUND EQUITY | | 274,140.60 |
| | TOTAL LIABILITIES AND EQUITY | | 274,140.60 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SALES TAX REVENUE BONDS 2010

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|--------------------------|---------------|------------|------------|------------|------|
| | <u>TAXES</u> | | | | | |
| 5476-000-31410 | SALES AND USE TAX (1.5%) | 92,914.79 | 92,914.79 | 210,000.00 | 117,085.21 | 44.3 |
| | TOTAL TAXES | 92,914.79 | 92,914.79 | 210,000.00 | 117,085.21 | 44.3 |
| | TOTAL FUND REVENUE | 92,914.79 | 92,914.79 | 210,000.00 | 117,085.21 | 44.3 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SALES TAX REVENUE BONDS 2010

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|------------|------------|--------------|-------|
| | | | | | | |
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 5476-000-57100 | PRINCIPLE | .00 | .00 | 132,652.00 | 132,652.00 | .0 |
| 5476-000-57200 | INTEREST | 15,312.50 | 15,312.50 | 35,388.00 | 20,075.50 | 43.3 |
| 5476-000-57300 | SERVICE CHARGES | 3,062.50 | 3,062.50 | .00 | (3,062.50) | .0 |
| | | | | | | |
| | TOTAL NON-DEPARTMENTAL | 18,375.00 | 18,375.00 | 168,040.00 | 149,665.00 | 10.9 |
| | | | | | | |
| | TOTAL FUND EXPENDITURES | 18,375.00 | 18,375.00 | 168,040.00 | 149,665.00 | 10.9 |
| | | | | | | |
| | NET REVENUE OVER EXPENDITURES | 74,539.79 | 74,539.79 | 41,960.00 | (32,579.79) | 177.6 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

REF IMP BOND 2014A

LIABILITIES AND EQUITY

FUND EQUITY

| | | |
|---------------------------------|--------|--------|
| REVENUE OVER EXPENDITURES - YTD | 400.00 | |
| TOTAL FUND EQUITY | | 400.00 |
| TOTAL LIABILITIES AND EQUITY | | 400.00 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

REF IMP BOND 2014A

| | | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|----------------|--------------------------------|----------------------|-------------------|---------------|-------------------|-------------|
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 5480-000-43600 | PUBLISHING/PRINTING/ADVERTISIN | (400.00) | (400.00) | .00 | 400.00 | .0 |
| | TOTAL NON-DEPARTMENTAL | (400.00) | (400.00) | .00 | 400.00 | .0 |
| | TOTAL FUND EXPENDITURES | (400.00) | (400.00) | .00 | 400.00 | .0 |
| | NET REVENUE OVER EXPENDITURES | <u>400.00</u> | <u>400.00</u> | <u>.00</u> | <u>(400.00)</u> | <u>.0</u> |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

SALES TAX BOND 2015B

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 5481-000-11000 | CASH IN COMBINED FUND | 457,117.17 | |
| | TOTAL ASSETS | | 457,117.17 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 5481-000-30000 | FUND BALANCE | 457,117.17 | |
| | REVENUE OVER EXPENDITURES - YTD | 146,065.37 | |
| | TOTAL FUND EQUITY | | 603,182.54 |
| | TOTAL LIABILITIES AND EQUITY | | 603,182.54 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SALES TAX BOND 2015B

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|--------------------------|---------------|------------|------------|------------|------|
| | <u>TAXES</u> | | | | | |
| 5481-000-31410 | SALES AND USE TAX (1.5%) | 167,246.62 | 167,246.62 | 378,000.00 | 210,753.38 | 44.3 |
| | TOTAL TAXES | 167,246.62 | 167,246.62 | 378,000.00 | 210,753.38 | 44.3 |
| | TOTAL FUND REVENUE | 167,246.62 | 167,246.62 | 378,000.00 | 210,753.38 | 44.3 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SALES TAX BOND 2015B

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------|--------------------------------|---------------|------------|------------|--------------|-------|
| | | | | | | |
| <u>NON-DEPARTMENTAL</u> | | | | | | |
| 5481-000-43600 | PUBLISHING/PRINTING/ADVERTISIN | (400.00) | (400.00) | .00 | 400.00 | .0 |
| 5481-000-57100 | PRINCIPLE | .00 | .00 | 240,000.00 | 240,000.00 | .0 |
| 5481-000-57200 | INTEREST | 20,781.25 | 20,781.25 | 43,685.00 | 22,903.75 | 47.6 |
| 5481-000-57300 | SERVICE CHARGES | 800.00 | 800.00 | .00 | (800.00) | .0 |
| | | | | | | |
| | TOTAL NON-DEPARTMENTAL | 21,181.25 | 21,181.25 | 283,685.00 | 262,503.75 | 7.5 |
| | | | | | | |
| | TOTAL FUND EXPENDITURES | 21,181.25 | 21,181.25 | 283,685.00 | 262,503.75 | 7.5 |
| | | | | | | |
| | NET REVENUE OVER EXPENDITURES | 146,065.37 | 146,065.37 | 94,315.00 | (51,750.37) | 154.9 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

REF IMP BOND 2015A

ASSETS

| | | | | |
|----------------|-----------------------|---|------------|------------|
| 5482-000-11000 | CASH IN COMBINED FUND | (| 17,360.82) | |
| | TOTAL ASSETS | | (| 17,360.82) |

LIABILITIES AND EQUITY

LIABILITIES

| | | | | |
|----------------|------------------------------|---|------------|------------|
| 5482-000-21210 | ACCOUNTS PAYABLE | (| 17,360.82) | |
| | TOTAL LIABILITIES | | (| 17,360.82) |
| | TOTAL LIABILITIES AND EQUITY | | (| 17,360.82) |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

REF IMP BOND 2015A

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|--------------------------------|---------------|------------|--------|------------|------|
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 5482-000-43600 | PUBLISHING/PRINTING/ADVERTISIN | (400.00) | (400.00) | .00 | 400.00 | .0 |
| 5482-000-57300 | SERVICE CHARGES | 400.00 | 400.00 | .00 | (400.00) | .0 |
| | TOTAL NON-DEPARTMENTAL | .00 | .00 | .00 | .00 | .0 |
| | TOTAL FUND EXPENDITURES | .00 | .00 | .00 | .00 | .0 |
| | NET REVENUE OVER EXPENDITURES | .00 | .00 | .00 | .00 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

DEFINITIVE IMPR WARRANT 2017

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 5483-000-11000 | CASH IN COMBINED FUND | 134,046.65 | |
| | TOTAL ASSETS | | 134,046.65 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 5483-000-30000 | FUND BALANCE | 134,046.65 | |
| | REVENUE OVER EXPENDITURES - YTD | 78,733.46 | |
| | TOTAL FUND EQUITY | | 212,780.11 |
| | TOTAL LIABILITIES AND EQUITY | | 212,780.11 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

DEFINITIVE IMPR WARRANT 2017

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|------------------------------|---------------|------------|-----------|--------------|-------|
| | <u>TAXES</u> | | | | | |
| 5483-000-31110 | TAX INCREMENT FINANCING | 84,890.58 | 84,890.58 | 39,600.00 | (45,290.58) | 214.4 |
| | TOTAL TAXES | 84,890.58 | 84,890.58 | 39,600.00 | (45,290.58) | 214.4 |
| | <u>DEBT SERVICE REVENUES</u> | | | | | |
| 5483-000-38300 | SPECIAL ASSESSMENTS | 10,864.32 | 10,864.32 | 10,864.00 | (.32) | 100.0 |
| | TOTAL DEBT SERVICE REVENUES | 10,864.32 | 10,864.32 | 10,864.00 | (.32) | 100.0 |
| | <u>DEBT SERVICE REVENUES</u> | | | | | |
| 5483-700-38300 | SPECIAL ASSESSMENTS | .00 | .00 | 7,517.00 | 7,517.00 | .0 |
| | TOTAL DEBT SERVICE REVENUES | .00 | .00 | 7,517.00 | 7,517.00 | .0 |
| | TOTAL FUND REVENUE | 95,754.90 | 95,754.90 | 57,981.00 | (37,773.90) | 165.2 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

DEFINITIVE IMPR WARRANT 2017

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|------------|-----------|--------------|-------|
| | | | | | | |
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 5483-000-57100 | PRINCIPLE | 13,912.81 | 13,912.81 | 39,120.00 | 25,207.19 | 35.6 |
| 5483-000-57200 | INTEREST | 3,108.63 | 3,108.63 | 9,521.00 | 6,412.37 | 32.7 |
| | | | | | | |
| | TOTAL NON-DEPARTMENTAL | 17,021.44 | 17,021.44 | 48,641.00 | 31,619.56 | 35.0 |
| | | | | | | |
| | TOTAL FUND EXPENDITURES | 17,021.44 | 17,021.44 | 48,641.00 | 31,619.56 | 35.0 |
| | | | | | | |
| | NET REVENUE OVER EXPENDITURES | 78,733.46 | 78,733.46 | 9,340.00 | (69,393.46) | 843.0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

SALES TAX REVENUE BOND 2017

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 5484-000-11000 | CASH IN COMBINED FUND | 461,227.47 | |
| | TOTAL ASSETS | | 461,227.47 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 5484-000-30000 | FUND BALANCE | 461,227.47 | |
| | REVENUE OVER EXPENDITURES - YTD | 10,210.06 | |
| | TOTAL FUND EQUITY | | 471,437.53 |
| | TOTAL LIABILITIES AND EQUITY | | 471,437.53 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SALES TAX REVENUE BOND 2017

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|--------------------------|---------------|------------|------------|-----------|------|
| | <u>TAXES</u> | | | | | |
| 5484-000-31410 | SALES AND USE TAX (1.5%) | 74,331.82 | 74,331.82 | 168,000.00 | 93,668.18 | 44.3 |
| | TOTAL TAXES | 74,331.82 | 74,331.82 | 168,000.00 | 93,668.18 | 44.3 |
| | TOTAL FUND REVENUE | 74,331.82 | 74,331.82 | 168,000.00 | 93,668.18 | 44.3 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SALES TAX REVENUE BOND 2017

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------|--------------------------------|---------------|------------|------------|------------|------|
| | | | | | | |
| <u>NON-DEPARTMENTAL</u> | | | | | | |
| 5484-000-43600 | PUBLISHING/PRINTING/ADVERTISIN | (400.00) | (400.00) | .00 | 400.00 | .0 |
| 5484-000-57100 | PRINCIPLE | 51,528.23 | 51,528.23 | 117,423.00 | 65,894.77 | 43.9 |
| 5484-000-57200 | INTEREST | 12,193.53 | 12,193.53 | 28,578.00 | 16,384.47 | 42.7 |
| 5484-000-57300 | SERVICE CHARGES | 800.00 | 800.00 | .00 | (800.00) | .0 |
| | | | | | | |
| | TOTAL NON-DEPARTMENTAL | 64,121.76 | 64,121.76 | 146,001.00 | 81,879.24 | 43.9 |
| | | | | | | |
| | TOTAL FUND EXPENDITURES | 64,121.76 | 64,121.76 | 146,001.00 | 81,879.24 | 43.9 |
| | | | | | | |
| | NET REVENUE OVER EXPENDITURES | 10,210.06 | 10,210.06 | 21,999.00 | 11,788.94 | 46.4 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

REF IMPR BOND SERIES 2017

ASSETS

| | | | |
|----------------|-----------------------|-----------|-----------|
| 5485-000-11000 | CASH IN COMBINED FUND | 79,844.16 | |
| | TOTAL ASSETS | | 79,844.16 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|--------------|-----------|
| 5485-000-30000 | FUND BALANCE | 79,844.16 | |
| | REVENUE OVER EXPENDITURES - YTD | (18,646.28) | |
| | TOTAL FUND EQUITY | | 61,197.88 |
| | TOTAL LIABILITIES AND EQUITY | | 61,197.88 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

REF IMPR BOND SERIES 2017

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|------------------------------|---------------|------------|-----------|-----------|------|
| | <u>DEBT SERVICE REVENUES</u> | | | | | |
| 5485-000-38300 | SPECIAL ASSESSMENTS | 13,373.48 | 13,373.48 | 14,165.00 | 791.52 | 94.4 |
| | TOTAL DEBT SERVICE REVENUES | 13,373.48 | 13,373.48 | 14,165.00 | 791.52 | 94.4 |
| | <u>DEBT SERVICE REVENUES</u> | | | | | |
| 5485-700-38300 | SPECIAL ASSESSMENTS | .00 | .00 | 48,671.00 | 48,671.00 | .0 |
| | TOTAL DEBT SERVICE REVENUES | .00 | .00 | 48,671.00 | 48,671.00 | .0 |
| | TOTAL FUND REVENUE | 13,373.48 | 13,373.48 | 62,836.00 | 49,462.52 | 21.3 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

REF IMPR BOND SERIES 2017

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------|--------------------------------|---------------|--------------|-----------|------------|---------|
| | | | | | | |
| <u>NON-DEPARTMENTAL</u> | | | | | | |
| 5485-000-43600 | PUBLISHING/PRINTING/ADVERTISIN | (400.00) | (400.00) | .00 | 400.00 | .0 |
| 5485-000-57100 | PRINCIPLE | 25,570.22 | 25,570.22 | 47,570.00 | 21,999.78 | 53.8 |
| 5485-000-57200 | INTEREST | 6,049.54 | 6,049.54 | 11,577.00 | 5,527.46 | 52.3 |
| 5485-000-57300 | SERVICE CHARGES | 800.00 | 800.00 | .00 | (800.00) | .0 |
| | TOTAL NON-DEPARTMENTAL | 32,019.76 | 32,019.76 | 59,147.00 | 27,127.24 | 54.1 |
| | TOTAL FUND EXPENDITURES | 32,019.76 | 32,019.76 | 59,147.00 | 27,127.24 | 54.1 |
| | NET REVENUE OVER EXPENDITURES | (18,646.28) | (18,646.28) | 3,689.00 | 22,335.28 | (505.5) |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

DEFINITIVE IMPR WARRANT 2019

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 5486-000-11000 | CASH IN COMBINED FUND | 179,947.62 | |
| | TOTAL ASSETS | | 179,947.62 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 5486-000-30000 | FUND BALANCE | 179,947.62 | |
| | REVENUE OVER EXPENDITURES - YTD | 17,562.02 | |
| | TOTAL FUND EQUITY | | 197,509.64 |
| | TOTAL LIABILITIES AND EQUITY | | 197,509.64 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

DEFINITIVE IMPR WARRANT 2019

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|---------------------|---------------|------------|-----------|-----------|------|
| | <u>SOURCE 38</u> | | | | | |
| 5486-000-38300 | SPECIAL ASSESSMENTS | 49,393.77 | 49,393.77 | 69,460.00 | 20,066.23 | 71.1 |
| | TOTAL SOURCE 38 | 49,393.77 | 49,393.77 | 69,460.00 | 20,066.23 | 71.1 |
| | TOTAL FUND REVENUE | 49,393.77 | 49,393.77 | 69,460.00 | 20,066.23 | 71.1 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

DEFINITIVE IMPR WARRANT 2019

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|------------|-----------|--------------|-------|
| | | | | | | |
| | DEPARTMENT 000 | | | | | |
| 5486-000-57100 | PRINCIPLE | 24,927.64 | 24,927.64 | 51,365.00 | 26,437.36 | 48.5 |
| 5486-000-57200 | INTEREST | 6,904.11 | 6,904.11 | 12,888.00 | 5,983.89 | 53.6 |
| | TOTAL DEPARTMENT 000 | 31,831.75 | 31,831.75 | 64,253.00 | 32,421.25 | 49.5 |
| | TOTAL FUND EXPENDITURES | 31,831.75 | 31,831.75 | 64,253.00 | 32,421.25 | 49.5 |
| | NET REVENUE OVER EXPENDITURES | 17,562.02 | 17,562.02 | 5,207.00 | (12,355.02) | 337.3 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

SALES TAX REVENUE BOND 2019

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 5488-000-11000 | CASH IN COMBINED FUND | 320,260.55 | |
| | TOTAL ASSETS | | 320,260.55 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 5488-000-30000 | FUND BALANCE | 320,260.55 | |
| | REVENUE OVER EXPENDITURES - YTD | 18,403.39 | |
| | TOTAL FUND EQUITY | | 338,663.94 |
| | TOTAL LIABILITIES AND EQUITY | | 338,663.94 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SALES TAX REVENUE BOND 2019

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---------------|------------|------------|-----------|------|
| 5488-000-31410 SALES AND USE TAX (1.5%) | 65,040.36 | 65,040.36 | 147,000.00 | 81,959.64 | 44.3 |
| TOTAL SOURCE 31 | 65,040.36 | 65,040.36 | 147,000.00 | 81,959.64 | 44.3 |
| TOTAL FUND REVENUE | 65,040.36 | 65,040.36 | 147,000.00 | 81,959.64 | 44.3 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SALES TAX REVENUE BOND 2019

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|------------|-----------|------------|------|
| | | | | | | |
| | <u>DEPARTMENT 000</u> | | | | | |
| 5488-000-57100 | PRINCIPLE | 36,520.67 | 36,520.67 | 75,764.00 | 39,243.33 | 48.2 |
| 5488-000-57200 | INTEREST | 10,116.30 | 10,116.30 | 19,010.00 | 8,893.70 | 53.2 |
| | | | | | | |
| | TOTAL DEPARTMENT 000 | 46,636.97 | 46,636.97 | 94,774.00 | 48,137.03 | 49.2 |
| | | | | | | |
| | TOTAL FUND EXPENDITURES | 46,636.97 | 46,636.97 | 94,774.00 | 48,137.03 | 49.2 |
| | | | | | | |
| | NET REVENUE OVER EXPENDITURES | 18,403.39 | 18,403.39 | 52,226.00 | 33,822.61 | 35.2 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

REF IMP BOND 2020A

ASSETS

| | | | |
|----------------|-----------------------|-----------|-----------|
| 5489-000-11000 | CASH IN COMBINED FUND | 76,230.44 | |
| | TOTAL ASSETS | | 76,230.44 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|--------------|-----------|
| 5489-000-30000 | FUND BALANCE | 76,230.44 | |
| | REVENUE OVER EXPENDITURES - YTD | (63,035.43) | |
| | TOTAL FUND EQUITY | | 13,195.01 |
| | TOTAL LIABILITIES AND EQUITY | | 13,195.01 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

REF IMP BOND 2020A

| | | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEARNED</u> | <u>PCNT</u> |
|----------------|------------------------------|----------------------|-------------------|---------------|-----------------|-------------|
| 5489-000-31110 | TAX INCREMENT FINANCING | 175,002.01 | 175,002.01 | 241,073.00 | 66,070.99 | 72.6 |
| | TOTAL SOURCE 31 | 175,002.01 | 175,002.01 | 241,073.00 | 66,070.99 | 72.6 |
| | <u>SOURCE 38</u> | | | | | |
| 5489-000-38300 | SPECIAL ASSESSMENTS | 51,707.56 | 51,707.56 | 54,315.00 | 2,607.44 | 95.2 |
| | TOTAL SOURCE 38 | 51,707.56 | 51,707.56 | 54,315.00 | 2,607.44 | 95.2 |
| | <u>DEBT SERVICE REVENUES</u> | | | | | |
| 5489-700-38300 | SPECIAL ASSESSMENTS | .00 | .00 | 63,832.00 | 63,832.00 | .0 |
| | TOTAL DEBT SERVICE REVENUES | .00 | .00 | 63,832.00 | 63,832.00 | .0 |
| | TOTAL FUND REVENUE | 226,709.57 | 226,709.57 | 359,220.00 | 132,510.43 | 63.1 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

REF IMP BOND 2020A

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|--------------|------------|------------|---------|
| | <u>DEPARTMENT 000</u> | | | | | |
| 5489-000-57100 | PRINCIPLE | 275,000.00 | 275,000.00 | 275,000.00 | .00 | 100.0 |
| 5489-000-57200 | INTEREST | 14,250.00 | 14,250.00 | 28,500.00 | 14,250.00 | 50.0 |
| 5489-000-57300 | SERVICE CHARGES | 495.00 | 495.00 | .00 | (495.00) | .0 |
| | TOTAL DEPARTMENT 000 | 289,745.00 | 289,745.00 | 303,500.00 | 13,755.00 | 95.5 |
| | TOTAL FUND EXPENDITURES | 289,745.00 | 289,745.00 | 303,500.00 | 13,755.00 | 95.5 |
| | NET REVENUE OVER EXPENDITURES | (63,035.43) | (63,035.43) | 55,720.00 | 118,755.43 | (113.1) |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

LANDFILL CLOSURE DEBT SERVICE

ASSETS

| | | | |
|----------------|------------------------|-------|-------|
| 5490-000-12110 | UB ACCOUNTS RECEIVABLE | 32.69 | |
| | TOTAL ASSETS | | 32.69 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|------------------------------|-------|-------|
| 5490-000-30000 | FUND BALANCE | 32.69 | |
| | TOTAL FUND EQUITY | | 32.69 |
| | TOTAL LIABILITIES AND EQUITY | | 32.69 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

ASSETS

| | | | |
|----------------|-------------------------------|------------|------------|
| 5492-000-11000 | CASH ALLOCATED TO OTHER FUNDS | 964,269.25 | |
| | TOTAL ASSETS | | 964,269.25 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|--------------|------------|
| 5492-000-30000 | FUND BALANCE | 964,269.25 | |
| | REVENUE OVER EXPENDITURES - YTD | (49,576.04) | |
| | TOTAL FUND EQUITY | | 914,693.21 |
| | TOTAL LIABILITIES AND EQUITY | | 914,693.21 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

FUND 5492

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|------------------------|---------------|------------|------------|---------------|-------|
| | | | | | | |
| 5492-000-31110 | TAX INCREMENT DISTRICT | 225,246.08 | 225,246.08 | 121,000.00 | (104,246.08) | 186.2 |
| | TOTAL SOURCE 31 | 225,246.08 | 225,246.08 | 121,000.00 | (104,246.08) | 186.2 |
| | | | | | | |
| | <u>SOURCE 38</u> | | | | | |
| 5492-000-38300 | SPECIAL ASSESSMENTS | 38,872.88 | 38,872.88 | 10,915.00 | (27,957.88) | 356.1 |
| | TOTAL SOURCE 38 | 38,872.88 | 38,872.88 | 10,915.00 | (27,957.88) | 356.1 |
| | | | | | | |
| 5492-700-38300 | SPECIAL ASSESSMENTS | .00 | .00 | 181,605.00 | 181,605.00 | .0 |
| | TOTAL SOURCE 38 | .00 | .00 | 181,605.00 | 181,605.00 | .0 |
| | | | | | | |
| | TOTAL FUND REVENUE | 264,118.96 | 264,118.96 | 313,520.00 | 49,401.04 | 84.2 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

FUND 5492

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|--------------|--------------|-------------|---------|
| | DEPARTMENT 000 | | | | | |
| 5492-000-57100 | PRINCIPAL | 280,000.00 | 280,000.00 | 280,000.00 | .00 | 100.0 |
| 5492-000-57200 | INTEREST | 32,400.00 | 32,400.00 | 62,000.00 | 29,600.00 | 52.3 |
| 5492-000-57300 | SERVICE CHARGES | 1,295.00 | 1,295.00 | .00 | (1,295.00) | .0 |
| | TOTAL DEPARTMENT 000 | 313,695.00 | 313,695.00 | 342,000.00 | 28,305.00 | 91.7 |
| | TOTAL FUND EXPENDITURES | 313,695.00 | 313,695.00 | 342,000.00 | 28,305.00 | 91.7 |
| | NET REVENUE OVER EXPENDITURES | (49,576.04) | (49,576.04) | (28,480.00) | 21,096.04 | (174.1) |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

REF IMP BOND 2022A

ASSETS

| | | | |
|----------------|-------------------------------|------------|------------|
| 5493-000-11000 | CASH ALLOCATED TO OTHER FUNDS | 239,720.62 | |
| | TOTAL ASSETS | | 239,720.62 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 5493-000-30000 | FUND BALANCE | 239,720.62 | |
| | REVENUE OVER EXPENDITURES - YTD | 21,348.23 | |
| | TOTAL FUND EQUITY | | 261,068.85 |
| | TOTAL LIABILITIES AND EQUITY | | 261,068.85 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

REF IMP BOND 2022A

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|------------------------|---------------|------------|------------|-----------|------|
| 5493-000-31110 | TAX INCREMENT DISTRICT | 99,414.22 | 99,414.22 | 118,100.00 | 18,685.78 | 84.2 |
| | TOTAL SOURCE 31 | 99,414.22 | 99,414.22 | 118,100.00 | 18,685.78 | 84.2 |
| | <u>SOURCE 38</u> | | | | | |
| 5493-000-38300 | SPECIAL ASSESSMENTS | 48,018.19 | 48,018.19 | 52,221.00 | 4,202.81 | 92.0 |
| | TOTAL SOURCE 38 | 48,018.19 | 48,018.19 | 52,221.00 | 4,202.81 | 92.0 |
| 5493-700-38300 | SPECIAL ASSESSMENTS | .00 | .00 | 20,942.00 | 20,942.00 | .0 |
| | TOTAL SOURCE 38 | .00 | .00 | 20,942.00 | 20,942.00 | .0 |
| | TOTAL FUND REVENUE | 147,432.41 | 147,432.41 | 191,263.00 | 43,830.59 | 77.1 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

REF IMP BOND 2022A

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|-------------|------------|------------|---------|
| | <u>DEPARTMENT 000</u> | | | | | |
| 5493-000-57100 | PRINCIPAL | 130,000.00 | 130,000.00 | 130,000.00 | .00 | 100.0 |
| 5493-000-57200 | INTEREST | (4,810.82) | (4,810.82) | 23,800.00 | 28,610.82 | (20.2) |
| 5493-000-57300 | SERVICE CHARGES | 895.00 | 895.00 | .00 | (895.00) | .0 |
| | TOTAL DEPARTMENT 000 | 126,084.18 | 126,084.18 | 153,800.00 | 27,715.82 | 82.0 |
| | TOTAL FUND EXPENDITURES | 126,084.18 | 126,084.18 | 153,800.00 | 27,715.82 | 82.0 |
| | NET REVENUE OVER EXPENDITURES | 21,348.23 | 21,348.23 | 37,463.00 | 16,114.77 | 57.0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

WATER FUND

ASSETS

| | | | |
|----------------|--------------------------|------------|------------|
| 6001-000-11000 | CASH IN COMBINED FUND | 648,997.59 | |
| 6001-000-12040 | ACCTS. REC. (SPEC/OTHER) | (309.26) | |
| 6001-000-12110 | UB ACCOUNTS RECEIVABLE | 156,859.71 | |
| | | | |
| | TOTAL ASSETS | | 805,548.04 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|--------------------------------|-------------|------------|
| 6001-000-21210 | ACCOUNTS PAYABLE | 107,853.55 | |
| 6001-000-22210 | FEDERAL WITHHOLDING TAXES PAYA | 1,682.92 | |
| 6001-000-22220 | STATE W/H TAXES PAYABLE | 911.50 | |
| 6001-000-22290 | MEDICARE PAYABLE | 335.68 | |
| 6001-000-22300 | ND PERS | 1,136.64 | |
| 6001-000-22310 | FICA PAYABLE | 2,747.27 | |
| 6001-000-22320 | DEFERRED COMP. | 143.25 | |
| 6001-000-22370 | MED. & DEP. CARE FLEX PAY. | (119.97) | |
| 6001-000-22390 | UNUM INS. PAYABLE | (239.52) | |
| 6001-000-22410 | USABLE(ACCIDENT/CANCER/LIFE) I | (1,933.48) | |
| 6001-000-22440 | HEALTH PREMIUMS PAYABLE | (7,048.56) | |
| | | | |
| | TOTAL LIABILITIES | | 105,469.28 |

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|--------------|
| 6001-000-30000 | FUND BALANCE | 709,189.79 | |
| | REVENUE OVER EXPENDITURES - YTD | 315,713.05 | |
| | | | |
| | TOTAL FUND EQUITY | | 1,024,902.84 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 1,130,372.12 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

WATER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|--------------|------------|------|
| | | | | | | |
| | <u>CHARGES & SERVICES</u> | | | | | |
| 6001-000-34710 | WATER COLLECTIONS | 556,118.90 | 556,118.90 | 1,220,000.00 | 663,881.10 | 45.6 |
| 6001-000-34730 | WATER SOURCE REPLACEMENT FEE | 138,218.93 | 138,218.93 | 270,000.00 | 131,781.07 | 51.2 |
| 6001-000-34740 | CURB STOP REPLACEMENT FEE | 15,068.53 | 15,068.53 | 30,000.00 | 14,931.47 | 50.2 |
| 6001-000-34750 | UB PENALTY FEES | 3,701.42 | 3,701.42 | 6,000.00 | 2,298.58 | 61.7 |
| 6001-000-34900 | MISCELLANEOUS SERVICES | .00 | .00 | 500.00 | 500.00 | .0 |
| | | | | | | |
| | TOTAL CHARGES & SERVICES | 713,107.78 | 713,107.78 | 1,526,500.00 | 813,392.22 | 46.7 |
| | | | | | | |
| | <u>MISC. REVENUES</u> | | | | | |
| 6001-000-36100 | INTEREST EARNINGS | 2,690.73 | 2,690.73 | 3,000.00 | 309.27 | 89.7 |
| | | | | | | |
| | TOTAL MISC. REVENUES | 2,690.73 | 2,690.73 | 3,000.00 | 309.27 | 89.7 |
| | | | | | | |
| | TOTAL FUND REVENUE | 715,798.51 | 715,798.51 | 1,529,500.00 | 813,701.49 | 46.8 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

WATER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| | <u>WATER OPERATION</u> | | | | | |
| 6001-340-41100 | PERMANENT SALARIES | 67,520.72 | 67,520.72 | 129,960.00 | 62,439.28 | 52.0 |
| 6001-340-41300 | OVERTIME SALARIES | 3,611.06 | 3,611.06 | 5,000.00 | 1,388.94 | 72.2 |
| 6001-340-42100 | HEALTH INS. PREMIUMS (BCBS) | 13,677.60 | 13,677.60 | 35,640.00 | 21,962.40 | 38.4 |
| 6001-340-42200 | FICA EXPENSE | 5,547.44 | 5,547.44 | 8,368.00 | 2,820.56 | 66.3 |
| 6001-340-42250 | CITY SHARE NDPERS | 2,543.11 | 2,543.11 | 11,787.37 | 9,244.26 | 21.6 |
| 6001-340-42300 | CITY SHARE DEFERRED COMP. | .00 | .00 | 8,657.00 | 8,657.00 | .0 |
| 6001-340-42350 | MEDICARE | 1,297.42 | 1,297.42 | 1,957.00 | 659.58 | 66.3 |
| 6001-340-42400 | WORKERS COMP. EXPENSE | 2,645.92 | 2,645.92 | 2,800.00 | 154.08 | 94.5 |
| 6001-340-43210 | FIRE AND TORNADO | 90.00 | 90.00 | 1,500.00 | 1,410.00 | 6.0 |
| 6001-340-43320 | COMPUTER EQUIPMENT | 1,695.21 | 1,695.21 | .00 (| 1,695.21) | .0 |
| 6001-340-43510 | ELECTRICITY | 2,771.96 | 2,771.96 | 5,000.00 | 2,228.04 | 55.4 |
| 6001-340-43560 | TELEPHONE | 1,390.94 | 1,390.94 | 2,500.00 | 1,109.06 | 55.6 |
| 6001-340-43570 | HEAT | 2,975.25 | 2,975.25 | 4,000.00 | 1,024.75 | 74.4 |
| 6001-340-43600 | PUBLISHING/PRINTING/ADVERTISIN | 1,373.25 | 1,373.25 | .00 (| 1,373.25) | .0 |
| 6001-340-43830 | GRAVEL EXPENSE | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 6001-340-44100 | OFFICE SUP. & POSTAGE | 44.47 | 44.47 | .00 (| 44.47) | .0 |
| 6001-340-44150 | ONE-CALL EXPENSE | 110.90 | 110.90 | 500.00 | 389.10 | 22.2 |
| 6001-340-44240 | GAS, OIL, GREASE, ETC. | 5,346.28 | 5,346.28 | 10,000.00 | 4,653.72 | 53.5 |
| 6001-340-44260 | EQUIPMENT MAINTENANCE | 13,506.50 | 13,506.50 | 10,000.00 (| 3,506.50) | 135.1 |
| 6001-340-44280 | TOOLS & EQUIP. EXPENSE | 912.10 | 912.10 | 10,000.00 | 9,087.90 | 9.1 |
| 6001-340-44300 | BUILDING MAINT. EXPENSE | 390.22 | 390.22 | 500.00 | 109.78 | 78.0 |
| 6001-340-44410 | METER REPAIR EXPENSE | 16,489.49 | 16,489.49 | 1,500.00 (| 14,989.49) | 1099.3 |
| 6001-340-44420 | HYDRANT REPAIR EXPENSE | 11,958.45 | 11,958.45 | 8,000.00 (| 3,958.45) | 149.5 |
| 6001-340-44450 | HIGH TOWER MAINT. EXPENSE | 1,885.00 | 1,885.00 | 5,000.00 | 3,115.00 | 37.7 |
| 6001-340-44460 | WATER LINE MAINT. EXPENSE | 24,535.46 | 24,535.46 | 20,000.00 (| 4,535.46) | 122.7 |
| 6001-340-44490 | LEAD & COPPER EXPENSE | .00 | .00 | 500.00 | 500.00 | .0 |
| 6001-340-44550 | CURB STOP REPL./MAINT. | 14,616.41 | 14,616.41 | 20,000.00 | 5,383.59 | 73.1 |
| 6001-340-44810 | METERS EXPENSE | 4,752.36 | 4,752.36 | 14,000.00 | 9,247.64 | 34.0 |
| 6001-340-44820 | HYDRANTS EXPENSE | 2,998.21 | 2,998.21 | 30,000.00 | 27,001.79 | 10.0 |
| 6001-340-44900 | MISCELLANEOUS EXPENSE | 466.78 | 466.78 | 1,500.00 | 1,033.22 | 31.1 |
| 6001-340-56290 | LEASE/PERMIT PAYMENT | .00 | .00 | 280.00 | 280.00 | .0 |
| 6001-340-56500 | EQUIPMENT (\$500 OR OVER) | 2,000.00 | 2,000.00 | 17,000.00 | 15,000.00 | 11.8 |
| 6001-340-57300 | SERVICE CHARGES | 6.34 | 6.34 | 375.00 | 368.66 | 1.7 |
| 6001-340-58480 | SCADA SYSTEM EXPENSES | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| | <u>TOTAL WATER OPERATION</u> | <u>207,158.85</u> | <u>207,158.85</u> | <u>384,324.37</u> | <u>177,165.52</u> | <u>53.9</u> |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

WATER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|--------------------------------|---------------|------------|------------|-------------|---------|
| | <u>HAMAR WELLS</u> | | | | | |
| 6001-342-43210 | FIRE AND TORNADO | (79.28) | (79.28) | 1,600.00 | 1,679.28 | (5.0) |
| 6001-342-43340 | PIPELINE EASEMENTS | .00 | .00 | 500.00 | 500.00 | .0 |
| 6001-342-43510 | ELECTRICITY | 26,571.02 | 26,571.02 | 60,000.00 | 33,428.98 | 44.3 |
| 6001-342-43560 | TELEPHONE | 281.02 | 281.02 | 800.00 | 518.98 | 35.1 |
| 6001-342-43570 | HEAT | .00 | .00 | 500.00 | 500.00 | .0 |
| 6001-342-44240 | GAS, OIL, GREASE, ETC. | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 6001-342-44260 | EQUIPMENT MAINTENANCE | 1,833.86 | 1,833.86 | 1,000.00 | (833.86) | 183.4 |
| 6001-342-44300 | BUILDING MAINT. EXPENSE | 104.91 | 104.91 | 500.00 | 395.09 | 21.0 |
| 6001-342-44430 | WELL MAINTENANCE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 6001-342-44460 | WATER LINE MAINT. EXPENSE | 776.50 | 776.50 | 7,000.00 | 6,223.50 | 11.1 |
| 6001-342-44900 | MISCELLANEOUS EXPENSE | 3.00 | 3.00 | 50.00 | 47.00 | 6.0 |
| 6001-342-56500 | EQUIPMENT (\$500 OR OVER) | 45.68 | 45.68 | .00 | (45.68) | .0 |
| 6001-342-58480 | SCADA SYSTEM EXPENSES | 621.00 | 621.00 | 9,250.00 | 8,629.00 | 6.7 |
| | TOTAL HAMAR WELLS | 30,157.71 | 30,157.71 | 88,200.00 | 58,042.29 | 34.2 |
| | <u>WATER TREATMENT PLANT</u> | | | | | |
| 6001-343-41100 | PERMANENT SALARIES | 37,907.44 | 37,907.44 | 72,768.00 | 34,860.56 | 52.1 |
| 6001-343-41300 | OVERTIME SALARIES | 1,252.79 | 1,252.79 | 1,000.00 | (252.79) | 125.3 |
| 6001-343-42100 | HEALTH INS. PREMIUMS (BCBS) | 6,050.58 | 6,050.58 | 12,101.00 | 6,050.42 | 50.0 |
| 6001-343-42200 | FICA EXPENSE | 1,574.97 | 1,574.97 | 4,573.62 | 2,998.65 | 34.4 |
| 6001-343-42300 | CITY SHARE DEFERRED COMP. | .00 | .00 | 6,690.76 | 6,690.76 | .0 |
| 6001-343-42350 | MEDICARE | 368.36 | 368.36 | 1,069.64 | 701.28 | 34.4 |
| 6001-343-43080 | LAB FEES | 3,402.97 | 3,402.97 | 15,000.00 | 11,597.03 | 22.7 |
| 6001-343-43110 | AUDIT FEES | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 6001-343-43120 | LEGAL FEES | .00 | .00 | 200.00 | 200.00 | .0 |
| 6001-343-43210 | FIRE AND TORNADO | (422.24) | (422.24) | 3,000.00 | 3,422.24 | (14.1) |
| 6001-343-43320 | COMPUTER EQUIPMENT | 2,165.20 | 2,165.20 | 1,000.00 | (1,165.20) | 216.5 |
| 6001-343-43330 | MAINT./LEASE ON EQ./SOFTWARE | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 6001-343-43400 | EDUCATION & TRAINING | 800.00 | 800.00 | 1,000.00 | 200.00 | 80.0 |
| 6001-343-43510 | ELECTRICITY | 23,290.99 | 23,290.99 | 50,000.00 | 26,709.01 | 46.6 |
| 6001-343-43560 | TELEPHONE | 994.00 | 994.00 | 2,000.00 | 1,006.00 | 49.7 |
| 6001-343-43570 | HEAT | .00 | .00 | 500.00 | 500.00 | .0 |
| 6001-343-43600 | PUBLISHING/PRINTING/ADVERTISIN | 1,126.33 | 1,126.33 | 2,500.00 | 1,373.67 | 45.1 |
| 6001-343-44100 | OFFICE SUP. & POSTAGE | 3,848.31 | 3,848.31 | 5,000.00 | 1,151.69 | 77.0 |
| 6001-343-44170 | DRUG & ALCOHOL TESTING EXP. | .00 | .00 | 100.00 | 100.00 | .0 |
| 6001-343-44210 | JANITORIAL SUPPLIES EXPENSE | .00 | .00 | 500.00 | 500.00 | .0 |
| 6001-343-44220 | CLOTHING & UNIFORMS | 318.06 | 318.06 | 1,000.00 | 681.94 | 31.8 |
| 6001-343-44230 | CHEMICAL SUPPLIES EXPENSE | 58,544.40 | 58,544.40 | 95,000.00 | 36,455.60 | 61.6 |
| 6001-343-44260 | EQUIPMENT MAINTENANCE | 2,040.97 | 2,040.97 | 15,000.00 | 12,959.03 | 13.6 |
| 6001-343-44280 | TOOLS & EQUIP. EXPENSE | 193.29 | 193.29 | 15,000.00 | 14,806.71 | 1.3 |
| 6001-343-44300 | BUILDING MAINT. EXPENSE | 716.42 | 716.42 | 7,500.00 | 6,783.58 | 9.6 |
| 6001-343-44440 | RESERVOIR MAINT. EXPENSE | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 6001-343-56450 | SAFETY EQUIPMENT | 1,082.53 | 1,082.53 | 1,500.00 | 417.47 | 72.2 |
| 6001-343-56500 | EQUIPMENT (\$500 OR OVER) | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 6001-343-58480 | SCADA SYSTEM EXPENSES | 279.86 | 279.86 | 10,000.00 | 9,720.14 | 2.8 |
| | TOTAL WATER TREATMENT PLANT | 145,535.23 | 145,535.23 | 341,003.02 | 195,467.79 | 42.7 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

WATER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|--------------------------------|---------------|------------|--------------|---------------|-------|
| | | | | | | |
| | <u>TRANSFERS IN/OUT</u> | | | | | |
| 6001-700-43940 | STREET OPENING EXPENSE | 8,899.67 | 8,899.67 | 25,000.00 | 16,100.33 | 35.6 |
| 6001-700-44460 | WATER LINE MAINT. EXPENSE | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 6001-700-55060 | DEPRECIATION | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 6001-700-56310 | TRANSFER OUT - EQUIPMENT RESER | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 6001-700-56980 | INTERDEPARTMENT EXPENSE | .00 | .00 | 104,892.00 | 104,892.00 | .0 |
| 6001-700-57990 | LOT RENT AT AIRPORT | 8,334.00 | 8,334.00 | 8,334.00 | .00 | 100.0 |
| 6001-700-58900 | TRANSFERS OUT | .00 | .00 | 585,200.00 | 585,200.00 | .0 |
| | | | | | | |
| | TOTAL TRANSFERS IN/OUT | 17,233.67 | 17,233.67 | 751,426.00 | 734,192.33 | 2.3 |
| | | | | | | |
| | TOTAL FUND EXPENDITURES | 400,085.46 | 400,085.46 | 1,564,953.39 | 1,164,867.93 | 25.6 |
| | | | | | | |
| | NET REVENUE OVER EXPENDITURES | 315,713.05 | 315,713.05 | (35,453.39) | (351,166.44) | 890.5 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

SEWER FUND

ASSETS

| | | | | |
|----------------|--------------------------|---|------------|------------|
| 6002-000-11000 | CASH IN COMBINED FUND | | 497,265.91 | |
| 6002-000-12040 | ACCTS. REC. (SPEC/OTHER) | (| 12,545.20) | |
| 6002-000-12110 | UB ACCOUNTS RECEIVABLE | | 82,959.23 | |
| TOTAL ASSETS | | | | 567,679.94 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | | |
|-------------------|--------------------------------|---|------------|--------|
| 6002-000-21210 | ACCOUNTS PAYABLE | | 16,729.11 | |
| 6002-000-22200 | WAGES PAYABLE | | 136.35 | |
| 6002-000-22210 | FEDERAL WITHHOLDING TAXES PAYA | | 4,955.95 | |
| 6002-000-22220 | STATE W/H TAXES PAYABLE | | 1,259.50 | |
| 6002-000-22290 | MEDICARE PAYABLE | | 1,016.25 | |
| 6002-000-22300 | ND PERS | | 3,268.71 | |
| 6002-000-22310 | FICA PAYABLE | | 3,033.39 | |
| 6002-000-22320 | DEFERRED COMP. | (| 199.60) | |
| 6002-000-22370 | MED. & DEP. CARE FLEX PAY. | | 1,030.03 | |
| 6002-000-22390 | UNUM INS. PAYABLE | (| 6.77) | |
| 6002-000-22410 | USABLE(ACCIDENT/CANCER/LIFE) I | (| 18.69) | |
| 6002-000-22440 | HEALTH PREMIUMS PAYABLE | (| 30,514.69) | |
| TOTAL LIABILITIES | | | | 689.54 |

FUND EQUITY

| | | | | |
|------------------------------|---------------------------------|------------|------------|------------|
| 6002-000-30000 | FUND BALANCE | | 578,127.75 | |
| | REVENUE OVER EXPENDITURES - YTD | 235,357.89 | | |
| TOTAL FUND EQUITY | | | | 813,485.64 |
| TOTAL LIABILITIES AND EQUITY | | | | 814,175.18 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SEWER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|--------------|-------------|--------|
| | <u>TAXES</u> | | | | | |
| 6002-000-31410 | SALES AND USE TAX (1.5%) | 83,623.31 | 83,623.31 | 189,000.00 | 105,376.69 | 44.3 |
| | TOTAL TAXES | 83,623.31 | 83,623.31 | 189,000.00 | 105,376.69 | 44.3 |
| | <u>CHARGES & SERVICES</u> | | | | | |
| 6002-000-34810 | SEWER CHARGES | 453,809.75 | 453,809.75 | 810,000.00 | 356,190.25 | 56.0 |
| 6002-000-34820 | RURAL SEWER COLLECTIONS | 15,518.34 | 15,518.34 | 36,000.00 | 20,481.66 | 43.1 |
| 6002-000-34830 | HIGHWAY 20 LIFT STATION | 7,107.98 | 7,107.98 | 14,480.00 | 7,372.02 | 49.1 |
| 6002-000-34831 | HIGHWAY 20 MINI LIFT STATION | 4,562.34 | 4,562.34 | .00 | (4,562.34) | .0 |
| 6002-000-34841 | CREEL BAY PUMP STATION | 519.62 | 519.62 | 11,300.00 | 10,780.38 | 4.6 |
| 6002-000-34842 | LAKEWOOD PUMP STATION | 10,086.68 | 10,086.68 | 20,620.00 | 10,533.32 | 48.9 |
| 6002-000-34880 | COUNTRY CLUB LIFT STATION | 2,089.41 | 2,089.41 | 2,178.00 | 88.59 | 95.9 |
| 6002-000-34900 | MISCELLANEOUS SERVICES | 4,272.49 | 4,272.49 | 10,000.00 | 5,727.51 | 42.7 |
| | TOTAL CHARGES & SERVICES | 497,966.61 | 497,966.61 | 904,578.00 | 406,611.39 | 55.1 |
| | <u>MISC. REVENUES</u> | | | | | |
| 6002-000-36100 | INTEREST EARNINGS | 2,690.73 | 2,690.73 | 50.00 | (2,640.73) | 5381.5 |
| 6002-000-36200 | RENTAL/LEASE EQUIP. OR LAND | 5,475.00 | 5,475.00 | 12,000.00 | 6,525.00 | 45.6 |
| 6002-000-36990 | REIMB. OF EXPENDITURES | 6,020.60 | 6,020.60 | 20,000.00 | 13,979.40 | 30.1 |
| | TOTAL MISC. REVENUES | 14,186.33 | 14,186.33 | 32,050.00 | 17,863.67 | 44.3 |
| | <u>TRANSFERS IN</u> | | | | | |
| 6002-700-39120 | EQUIPMENT RESERVE | .00 | .00 | 55,000.00 | 55,000.00 | .0 |
| | TOTAL TRANSFERS IN | .00 | .00 | 55,000.00 | 55,000.00 | .0 |
| | TOTAL FUND REVENUE | 595,776.25 | 595,776.25 | 1,180,628.00 | 584,851.75 | 50.5 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SEWER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|--------------------------------|---------------|------------|------------|--------------|-------|
| | SEWER OPERATION | | | | | |
| 6002-320-41100 | PERMANENT SALARIES | 63,837.87 | 63,837.87 | 137,232.00 | 73,394.13 | 46.5 |
| 6002-320-41300 | OVERTIME SALARIES | 1,067.43 | 1,067.43 | 3,000.00 | 1,932.57 | 35.6 |
| 6002-320-42100 | HEALTH INS. PREMIUMS (BCBS) | 12,960.00 | 12,960.00 | 35,640.00 | 22,680.00 | 36.4 |
| 6002-320-42200 | FICA EXPENSE | 4,082.68 | 4,082.68 | 8,694.00 | 4,611.32 | 47.0 |
| 6002-320-42250 | CITY SHARE NDPERS | 2,385.08 | 2,385.08 | .00 | (2,385.08) | .0 |
| 6002-320-42300 | CITY SHARE DEFERRED COMP. | .00 | .00 | 12,447.00 | 12,447.00 | .0 |
| 6002-320-42350 | MEDICARE | 954.82 | 954.82 | 2,033.00 | 1,078.18 | 47.0 |
| 6002-320-42400 | WORKERS COMP. EXPENSE | 1,791.56 | 1,791.56 | 1,400.00 | (391.56) | 128.0 |
| 6002-320-43110 | AUDIT FEES | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 6002-320-43210 | FIRE AND TORNADO | .00 | .00 | 200.00 | 200.00 | .0 |
| 6002-320-43320 | COMPUTER EQUIPMENT | 257.47 | 257.47 | 1,000.00 | 742.53 | 25.8 |
| 6002-320-43330 | MAINT./LEASE ON EQ./SOFTWARE | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 6002-320-43400 | EDUCATION & TRAINING | 826.96 | 826.96 | 500.00 | (326.96) | 165.4 |
| 6002-320-43510 | ELECTRICITY | 7,547.12 | 7,547.12 | 9,000.00 | 1,452.88 | 83.9 |
| 6002-320-43560 | TELEPHONE | 1,077.43 | 1,077.43 | 1,500.00 | 422.57 | 71.8 |
| 6002-320-43570 | HEAT | 2,975.23 | 2,975.23 | 4,000.00 | 1,024.77 | 74.4 |
| 6002-320-43600 | PUBLISHING/PRINTING/ADVERTISIN | 1,202.22 | 1,202.22 | 2,000.00 | 797.78 | 60.1 |
| 6002-320-43830 | GRAVEL EXPENSE | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 6002-320-44100 | OFFICE SUP. & POSTAGE | 3,600.00 | 3,600.00 | 5,000.00 | 1,400.00 | 72.0 |
| 6002-320-44150 | ONE-CALL EXPENSE | 110.90 | 110.90 | 500.00 | 389.10 | 22.2 |
| 6002-320-44170 | DRUG & ALCOHOL TESTING EXP. | 31.80 | 31.80 | 200.00 | 168.20 | 15.9 |
| 6002-320-44210 | JANITORIAL SUPPLIES EXPENSE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 6002-320-44220 | CLOTHING & UNIFORMS | 340.23 | 340.23 | 900.00 | 559.77 | 37.8 |
| 6002-320-44240 | GAS, OIL, GREASE, ETC. | 9,885.24 | 9,885.24 | 14,500.00 | 4,614.76 | 68.2 |
| 6002-320-44260 | EQUIPMENT MAINTENANCE | 20,321.24 | 20,321.24 | 7,000.00 | (13,321.24) | 290.3 |
| 6002-320-44280 | TOOLS & EQUIP. EXPENSE | 1,921.16 | 1,921.16 | 3,000.00 | 1,078.84 | 64.0 |
| 6002-320-44300 | BUILDING MAINT. EXPENSE | 1,106.89 | 1,106.89 | .00 | (1,106.89) | .0 |
| 6002-320-44510 | LIFT MAINTENANCE EXPENSE | 4,802.94 | 4,802.94 | 17,000.00 | 12,197.06 | 28.3 |
| 6002-320-44520 | SEWER LINE MAINTENANCE EXPENSE | 17.41 | 17.41 | 20,000.00 | 19,982.59 | .1 |
| 6002-320-44840 | HWY 19 LIFT MAINTENANCE | 1,165.29 | 1,165.29 | 1,000.00 | (165.29) | 116.5 |
| 6002-320-44900 | MISCELLANEOUS EXPENSE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 6002-320-56290 | LEASE/PERMIT PAYMENT | 935.18 | 935.18 | .00 | (935.18) | .0 |
| 6002-320-56450 | SAFETY EQUIPMENT | 639.96 | 639.96 | 10,000.00 | 9,360.04 | 6.4 |
| 6002-320-57300 | SERVICE CHARGES | .00 | .00 | 375.00 | 375.00 | .0 |
| 6002-320-58480 | SCADA SYSTEM EXPENSES | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| | TOTAL SEWER OPERATION | 145,844.11 | 145,844.11 | 312,121.00 | 166,276.89 | 46.7 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SEWER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|--------------------------------|---------------|------------|------------|------------|-------|
| | <u>STORM SEWER</u> | | | | | |
| 6002-321-41100 | PERMANENT SALARIES | 31,728.67 | 31,728.67 | 63,576.00 | 31,847.33 | 49.9 |
| 6002-321-41110 | ADDITIVE TO SALARY | 600.00 | 600.00 | .00 (| 600.00) | .0 |
| 6002-321-41300 | OVERTIME SALARIES | 1,971.58 | 1,971.58 | 3,000.00 | 1,028.42 | 65.7 |
| 6002-321-42100 | HEALTH INS. PREMIUMS (BCBS) | 10,560.00 | 10,560.00 | 21,120.00 | 10,560.00 | 50.0 |
| 6002-321-42200 | FICA EXPENSE | 2,055.06 | 2,055.06 | 4,128.00 | 2,072.94 | 49.8 |
| 6002-321-42250 | CITY SHARE NDPERS | 3,496.61 | 3,496.61 | .00 (| 3,496.61) | .0 |
| 6002-321-42300 | CITY SHARE DEFERRED COMP. | .00 | .00 | 5,766.00 | 5,766.00 | .0 |
| 6002-321-42350 | MEDICARE | 480.60 | 480.60 | 965.00 | 484.40 | 49.8 |
| 6002-321-42400 | WORKERS COMP. EXPENSE | 895.78 | 895.78 | .00 (| 895.78) | .0 |
| 6002-321-43210 | FIRE AND TORNADO | (359.74) | (359.74) | 800.00 | 1,159.74 (| 45.0) |
| 6002-321-43510 | ELECTRICITY | 5,908.73 | 5,908.73 | 15,000.00 | 9,091.27 | 39.4 |
| 6002-321-43560 | TELEPHONE | 270.81 | 270.81 | .00 (| 270.81) | .0 |
| 6002-321-44220 | CLOTHING & UNIFORMS | 33.99 | 33.99 | .00 (| 33.99) | .0 |
| 6002-321-44260 | EQUIPMENT MAINTENANCE | 2,200.51 | 2,200.51 | 4,000.00 | 1,799.49 | 55.0 |
| 6002-321-44280 | TOOLS & EQUIP. EXPENSE | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 6002-321-44300 | BUILDING MAINT. EXPENSE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 6002-321-44510 | LIFT MAINTENANCE EXPENSE | 932.61 | 932.61 | 15,000.00 | 14,067.39 | 6.2 |
| 6002-321-44520 | SEWER LINE MAINTENANCE EXPENSE | 1,008.28 | 1,008.28 | 9,000.00 | 7,991.72 | 11.2 |
| 6002-321-44540 | DRAINAGE DITCH MAINT. EXPENSE | 1,697.50 | 1,697.50 | 15,000.00 | 13,302.50 | 11.3 |
| 6002-321-56290 | LEASE/PERMIT PAYMENT | .00 | .00 | 10,475.00 | 10,475.00 | .0 |
| 6002-321-58480 | SCADA SYSTEM EXPENSES | .00 | .00 | 7,000.00 | 7,000.00 | .0 |
| | TOTAL STORM SEWER | 63,480.99 | 63,480.99 | 178,830.00 | 115,349.01 | 35.5 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SEWER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|------------|-------------|-------|
| <u>WASTEWATER TREATMENT</u> | | | | | |
| 6002-322-41100 PERMANENT SALARIES | 24,160.51 | 24,160.51 | 45,349.00 | 21,188.49 | 53.3 |
| 6002-322-41200 TEMP./PART TIME SALARIES | 2,919.00 | 2,919.00 | .00 | (2,919.00) | .0 |
| 6002-322-41300 OVERTIME SALARIES | 679.51 | 679.51 | 1,500.00 | 820.49 | 45.3 |
| 6002-322-41500 CONTRACT LABOR EXPENSE | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 6002-322-42100 HEALTH INS. PREMIUMS (BCBS) | 5,640.00 | 5,640.00 | 19,940.00 | 14,300.00 | 28.3 |
| 6002-322-42200 FICA EXPENSE | 1,471.61 | 1,471.61 | 2,905.00 | 1,433.39 | 50.7 |
| 6002-322-42250 CITY SHARE NDPERS | 1,854.27 | 1,854.27 | .00 | (1,854.27) | .0 |
| 6002-322-42300 CITY SHARE DEFERRED COMP. | .00 | .00 | 4,113.00 | 4,113.00 | .0 |
| 6002-322-42350 MEDICARE | 344.13 | 344.13 | 679.00 | 334.87 | 50.7 |
| 6002-322-42400 WORKERS COMP. EXPENSE | 1,068.06 | 1,068.06 | 1,300.00 | 231.94 | 82.2 |
| 6002-322-43210 FIRE AND TORNADO | .00 | .00 | 350.00 | 350.00 | .0 |
| 6002-322-43320 COMPUTER EQUIPMENT | .00 | .00 | 500.00 | 500.00 | .0 |
| 6002-322-43400 EDUCATION & TRAINING | 200.00 | 200.00 | 200.00 | .00 | 100.0 |
| 6002-322-43510 ELECTRICITY | 4,042.47 | 4,042.47 | 11,000.00 | 6,957.53 | 36.8 |
| 6002-322-43560 TELEPHONE | 510.40 | 510.40 | 600.00 | 89.60 | 85.1 |
| 6002-322-43570 HEAT | 2,975.25 | 2,975.25 | 4,000.00 | 1,024.75 | 74.4 |
| 6002-322-43600 PUBLISHING/PRINTING/ADVERTISIN | 140.78 | 140.78 | .00 | (140.78) | .0 |
| 6002-322-43830 GRAVEL EXPENSE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 6002-322-44100 OFFICE SUP. & POSTAGE | 139.09 | 139.09 | 250.00 | 110.91 | 55.6 |
| 6002-322-44170 DRUG & ALCOHOL TESTING EXP. | .00 | .00 | 100.00 | 100.00 | .0 |
| 6002-322-44200 OPERATION & MAINT. EXPENSE | .00 | .00 | 150.00 | 150.00 | .0 |
| 6002-322-44210 JANITORIAL SUPPLIES EXPENSE | .00 | .00 | 500.00 | 500.00 | .0 |
| 6002-322-44220 CLOTHING & UNIFORMS | 495.93 | 495.93 | 600.00 | 104.07 | 82.7 |
| 6002-322-44230 CHEMICAL SUPPLIES EXPENSE | .00 | .00 | 200.00 | 200.00 | .0 |
| 6002-322-44240 GAS, OIL, GREASE, ETC. | 5,234.13 | 5,234.13 | 15,000.00 | 9,765.87 | 34.9 |
| 6002-322-44260 EQUIPMENT MAINTENANCE | 4,003.75 | 4,003.75 | 45,000.00 | 40,996.25 | 8.9 |
| 6002-322-44280 TOOLS & EQUIP. EXPENSE | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 6002-322-44300 BUILDING MAINT. EXPENSE | 391.85 | 391.85 | 1,500.00 | 1,108.15 | 26.1 |
| 6002-322-44340 INSTRUMENTS EQUIPMENT EXPENSE | 996.16 | 996.16 | 1,000.00 | 3.84 | 99.6 |
| 6002-322-44510 LIFT MAINTENANCE EXPENSE | .00 | .00 | 500.00 | 500.00 | .0 |
| 6002-322-44530 LAGOON MAINT. EXPENSE | 587.92 | 587.92 | 2,000.00 | 1,412.08 | 29.4 |
| 6002-322-44540 DRAINAGE DITCH MAINT. EXPENSE | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 6002-322-44610 TESTING | 18.54 | 18.54 | 3,500.00 | 3,481.46 | .5 |
| 6002-322-44900 MISCELLANEOUS EXPENSE | .00 | .00 | 500.00 | 500.00 | .0 |
| 6002-322-56450 SAFETY EQUIPMENT | 710.80 | 710.80 | 5,000.00 | 4,289.20 | 14.2 |
| TOTAL WASTEWATER TREATMENT | 58,584.16 | 58,584.16 | 186,236.00 | 127,651.84 | 31.5 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SEWER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|--------------------------------|---------------|------------|---------------|---------------|-------|
| | <u>EMBANKMENT</u> | | | | | |
| 6002-323-41100 | PERMANENT SALARIES | 23,072.40 | 23,072.40 | 48,768.00 | 25,695.60 | 47.3 |
| 6002-323-41300 | OVERTIME SALARIES | 1,434.94 | 1,434.94 | .00 | (1,434.94) | .0 |
| 6002-323-42100 | HEALTH INS. PREMIUMS (BCBS) | 9,720.00 | 9,720.00 | 21,120.00 | 11,400.00 | 46.0 |
| 6002-323-42200 | FICA EXPENSE | 1,452.50 | 1,452.50 | 3,024.00 | 1,571.50 | 48.0 |
| 6002-323-42250 | CITY SHARE NDPERS | 2,076.91 | 2,076.91 | .00 | (2,076.91) | .0 |
| 6002-323-42300 | CITY SHARE DEFERRED COMP. | .00 | .00 | 4,423.00 | 4,423.00 | .0 |
| 6002-323-42350 | MEDICARE | 339.72 | 339.72 | 707.00 | 367.28 | 48.1 |
| 6002-323-42400 | WORKERS COMP. EXPENSE | 895.78 | 895.78 | .00 | (895.78) | .0 |
| 6002-323-43830 | GRAVEL EXPENSE | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 6002-323-44220 | CLOTHING & UNIFORMS | .00 | .00 | 300.00 | 300.00 | .0 |
| 6002-323-44260 | EQUIPMENT MAINTENANCE | 1,672.39 | 1,672.39 | 7,000.00 | 5,327.61 | 23.9 |
| 6002-323-44300 | BUILDING MAINT. EXPENSE | 115.99 | 115.99 | .00 | (115.99) | .0 |
| 6002-323-44740 | EAST BAY PUMP STATION | 15,049.83 | 15,049.83 | 16,000.00 | 950.17 | 94.1 |
| 6002-323-44750 | 17TH STREET PUMP STATION | 2,350.32 | 2,350.32 | 3,000.00 | 649.68 | 78.3 |
| 6002-323-44760 | CREEL BAY PUMP STATION | 11,984.63 | 11,984.63 | 35,000.00 | 23,015.37 | 34.2 |
| 6002-323-44780 | HWY 20 PUMP STATION | 2,748.91 | 2,748.91 | 6,000.00 | 3,251.09 | 45.8 |
| 6002-323-44781 | MINI HWY 20 PUMP STATION | 374.31 | 374.31 | .00 | (374.31) | .0 |
| 6002-323-44790 | COUNTRY CLUB PUMP STATION | 2,512.93 | 2,512.93 | 1,278.00 | (1,234.93) | 196.6 |
| 6002-323-44791 | LAKEWOOD PUMP STATION | 5,002.42 | 5,002.42 | 11,300.00 | 6,297.58 | 44.3 |
| 6002-323-50000 | DIKE MAINTENANCE | 3,292.17 | 3,292.17 | 5,000.00 | 1,707.83 | 65.8 |
| 6002-323-50100 | SPRAYING | 78.95 | 78.95 | 10,000.00 | 9,921.05 | .8 |
| 6002-323-56500 | EQUIPMENT (\$500 OR OVER) | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| | TOTAL EMBANKMENT | 84,175.10 | 84,175.10 | 189,420.00 | 105,244.90 | 44.4 |
| | <u>TRANSFERS IN/OUT</u> | | | | | |
| 6002-700-44760 | CREEL BAY PUMP STATION | .00 | .00 | 8,522.00 | 8,522.00 | .0 |
| 6002-700-44780 | HWY 20 PUMP STATION | .00 | .00 | 8,480.00 | 8,480.00 | .0 |
| 6002-700-44781 | MINI HWY 20 PUMP STATION | .00 | .00 | 7,080.00 | 7,080.00 | .0 |
| 6002-700-44790 | COUNTRY CLUB PUMP STATION | .00 | .00 | 900.00 | 900.00 | .0 |
| 6002-700-44791 | LAKEWOOD PUMP STATION | .00 | .00 | 9,320.00 | 9,320.00 | .0 |
| 6002-700-55060 | DEPRECIATION | .00 | .00 | 46,000.00 | 46,000.00 | .0 |
| 6002-700-56310 | TRANSFER OUT - EQUIPMENT RESER | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 6002-700-56980 | INTERDEPARTMENT EXPENSE | .00 | .00 | 104,892.00 | 104,892.00 | .0 |
| 6002-700-57990 | LOT RENT AT AIRPORT | 8,334.00 | 8,334.00 | 8,335.00 | 1.00 | 100.0 |
| 6002-700-58900 | TRANSFERS OUT | .00 | .00 | 231,566.00 | 231,566.00 | .0 |
| | TOTAL TRANSFERS IN/OUT | 8,334.00 | 8,334.00 | 445,095.00 | 436,761.00 | 1.9 |
| | TOTAL FUND EXPENDITURES | 360,418.36 | 360,418.36 | 1,311,702.00 | 951,283.64 | 27.5 |
| | NET REVENUE OVER EXPENDITURES | 235,357.89 | 235,357.89 | (131,074.00) | (366,431.89) | 179.6 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

SANITATION FUND

ASSETS

| | | | |
|----------------|--------------------------|------------|------------|
| 6003-000-11000 | CASH IN COMBINED FUND | 625,634.28 | |
| 6003-000-11100 | CASH ON HAND | 20.00 | |
| 6003-000-12040 | ACCTS. REC. (SPEC/OTHER) | 35,590.50 | |
| 6003-000-12110 | UB ACCOUNTS RECEIVABLE | 167,849.12 | |
| | | | |
| | TOTAL ASSETS | | 829,093.90 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|--------------------------------|--------------|------------|
| 6003-000-21210 | ACCOUNTS PAYABLE | 29,225.91 | |
| 6003-000-22220 | STATE W/H TAXES PAYABLE | 2,423.96 | |
| 6003-000-22290 | MEDICARE PAYABLE | 1,649.96 | |
| 6003-000-22300 | ND PERS | 6,027.42 | |
| 6003-000-22310 | FICA PAYABLE | 7,054.86 | |
| 6003-000-22320 | DEFERRED COMP. | 1,157.92 | |
| 6003-000-22390 | UNUM INS. PAYABLE | (118.76) | |
| 6003-000-22410 | USABLE(ACCIDENT/CANCER/LIFE) I | (318.73) | |
| 6003-000-22440 | HEALTH PREMIUMS PAYABLE | (87,452.87) | |
| | | | |
| | TOTAL LIABILITIES | (| 40,350.33) |

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|--------------|
| 6003-000-30000 | FUND BALANCE | 851,061.79 | |
| | REVENUE OVER EXPENDITURES - YTD | 272,868.14 | |
| | | | |
| | TOTAL FUND EQUITY | | 1,123,929.93 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 1,083,579.60 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SANITATION FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|--------------|--------------|--------------|-------|
| | <u>INTERGOVT. REVENUE</u> | | | | | |
| 6003-000-33640 | RAMSEY COUNTY CONTRIBUTIONS | 10,000.00 | 10,000.00 | 10,000.00 | .00 | 100.0 |
| | TOTAL INTERGOVT. REVENUE | 10,000.00 | 10,000.00 | 10,000.00 | .00 | 100.0 |
| | <u>CHARGES & SERVICES</u> | | | | | |
| 6003-000-34410 | SANITATION CHARGES | 809,973.37 | 809,973.37 | 1,655,000.00 | 845,026.63 | 48.9 |
| 6003-000-34420 | SPECIAL PICKUPS | 37,398.61 | 37,398.61 | 90,000.00 | 52,601.39 | 41.6 |
| 6003-000-34430 | INERT LANDFILL TIPPING | 37,045.50 | 37,045.50 | 100,000.00 | 62,954.50 | 37.1 |
| 6003-000-34480 | TRANSFER STATION TIPPING | 12,333.50 | 12,333.50 | 25,000.00 | 12,666.50 | 49.3 |
| 6003-000-34490 | ROLL-OFF RENTAL | 64,786.00 | 64,786.00 | 165,000.00 | 100,214.00 | 39.3 |
| 6003-000-34500 | RENTAL OF DUMPSTER | 22,837.25 | 22,837.25 | 40,000.00 | 17,162.75 | 57.1 |
| 6003-000-34520 | LOCKS/LIDS & SET UP FEES | 22.50 | 22.50 | 50.00 | 27.50 | 45.0 |
| 6003-000-34540 | SALE OF GARBAGE BAGS | 9,977.00 | 9,977.00 | 20,000.00 | 10,023.00 | 49.9 |
| 6003-000-34550 | SALE OF RECYCLABLES | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 6003-000-34900 | MISCELLANEOUS SERVICES | 51.44 | 51.44 | 200.00 | 148.56 | 25.7 |
| | TOTAL CHARGES & SERVICES | 994,425.17 | 994,425.17 | 2,110,250.00 | 1,115,824.83 | 47.1 |
| | <u>MISC. REVENUES</u> | | | | | |
| 6003-000-36100 | INTEREST EARNINGS | 2,690.74 | 2,690.74 | 2,000.00 | (690.74) | 134.5 |
| 6003-000-36200 | RENTAL/LEASE EQUIP. OR LAND | 200.00 | 200.00 | 500.00 | 300.00 | 40.0 |
| | TOTAL MISC. REVENUES | 2,890.74 | 2,890.74 | 2,500.00 | (390.74) | 115.6 |
| | <u>TRANSFERS IN</u> | | | | | |
| 6003-700-39120 | EQUIPMENT RESERVE | .00 | .00 | 160,000.00 | 160,000.00 | .0 |
| 6003-700-39990 | TRANSFERS IN | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| | TOTAL TRANSFERS IN | .00 | .00 | 175,000.00 | 175,000.00 | .0 |
| | TOTAL FUND REVENUE | 1,007,315.91 | 1,007,315.91 | 2,297,750.00 | 1,290,434.09 | 43.8 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SANITATION FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------------|-------------|---------|
| <u>SANITATION OPERATION</u> | | | | | |
| 6003-330-41100 PERMANENT SALARIES | 193,153.50 | 193,153.50 | 382,062.00 | 188,908.50 | 50.6 |
| 6003-330-41200 TEMP./PART TIME SALARIES | 1,387.00 | 1,387.00 | 15,000.00 | 13,613.00 | 9.3 |
| 6003-330-41300 OVERTIME SALARIES | 8,094.82 | 8,094.82 | 7,000.00 | (1,094.82) | 115.6 |
| 6003-330-42100 HEALTH INS. PREMIUMS (BCBS) | 47,945.28 | 47,945.28 | 108,000.00 | 60,054.72 | 44.4 |
| 6003-330-42200 FICA EXPENSE | 12,816.78 | 12,816.78 | 25,052.00 | 12,235.22 | 51.2 |
| 6003-330-42250 CITY SHARE NDPERS | 7,053.58 | 7,053.58 | .00 | (7,053.58) | .0 |
| 6003-330-42300 CITY SHARE DEFERRED COMP. | .00 | .00 | 34,653.02 | 34,653.02 | .0 |
| 6003-330-42350 MEDICARE | 2,997.50 | 2,997.50 | 5,859.00 | 2,861.50 | 51.2 |
| 6003-330-42400 WORKERS COMP. EXPENSE | 7,420.04 | 7,420.04 | 7,500.00 | 79.96 | 98.9 |
| 6003-330-42500 UNEMPLOYMENT COMP. INS. | .00 | .00 | 500.00 | 500.00 | .0 |
| 6003-330-42700 WOODMEN ACCIDENT LIFE | .00 | .00 | 90.00 | 90.00 | .0 |
| 6003-330-43110 AUDIT FEES | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 6003-330-43210 FIRE AND TORNADO | (118.56) | (118.56) | 850.00 | 968.56 | (14.0) |
| 6003-330-43320 COMPUTER EQUIPMENT | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 6003-330-43330 MAINT./LEASE ON EQ./SOFTWARE | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 6003-330-43400 EDUCATION & TRAINING | 891.00 | 891.00 | 1,200.00 | 309.00 | 74.3 |
| 6003-330-43510 ELECTRICITY | 6,652.80 | 6,652.80 | 12,000.00 | 5,347.20 | 55.4 |
| 6003-330-43560 TELEPHONE | 883.17 | 883.17 | 900.00 | 16.83 | 98.1 |
| 6003-330-43570 HEAT | 9,117.69 | 9,117.69 | 10,000.00 | 882.31 | 91.2 |
| 6003-330-43600 PUBLISHING/PRINTING/ADVERTISIN | 4,030.30 | 4,030.30 | 17,000.00 | 12,969.70 | 23.7 |
| 6003-330-44100 OFFICE SUP. & POSTAGE | 3,600.00 | 3,600.00 | 5,000.00 | 1,400.00 | 72.0 |
| 6003-330-44120 GARBAGE BAGS PURCHASED | 14,057.50 | 14,057.50 | 15,000.00 | 942.50 | 93.7 |
| 6003-330-44170 DRUG & ALCOHOL TESTING EXP. | 37.10 | 37.10 | 600.00 | 562.90 | 6.2 |
| 6003-330-44200 OPERATION & MAINT. EXPENSE | 5,938.41 | 5,938.41 | 10,500.00 | 4,561.59 | 56.6 |
| 6003-330-44210 JANITORIAL SUPPLIES EXPENSE | .00 | .00 | 500.00 | 500.00 | .0 |
| 6003-330-44220 CLOTHING & UNIFORMS | 1,412.82 | 1,412.82 | 2,700.00 | 1,287.18 | 52.3 |
| 6003-330-44240 GAS, OIL, GREASE, ETC. | 38,597.81 | 38,597.81 | 40,000.00 | 1,402.19 | 96.5 |
| 6003-330-44260 EQUIPMENT MAINTENANCE | 17,280.24 | 17,280.24 | 50,000.00 | 32,719.76 | 34.6 |
| 6003-330-44280 TOOLS & EQUIP. EXPENSE | 1,098.51 | 1,098.51 | 1,000.00 | (98.51) | 109.9 |
| 6003-330-44300 BUILDING MAINT. EXPENSE | 1,248.33 | 1,248.33 | 12,000.00 | 10,751.67 | 10.4 |
| 6003-330-44710 REFUSE CONTAINERS | 6,708.00 | 6,708.00 | 14,000.00 | 7,292.00 | 47.9 |
| 6003-330-44720 RECYCLING EXPENSES | 58,784.00 | 58,784.00 | 98,200.00 | 39,416.00 | 59.9 |
| 6003-330-44900 MISCELLANEOUS EXPENSE | 455.93 | 455.93 | 1,000.00 | 544.07 | 45.6 |
| 6003-330-56450 SAFETY EQUIPMENT | 248.83 | 248.83 | 1,800.00 | 1,551.17 | 13.8 |
| 6003-330-56500 EQUIPMENT (\$500 OR OVER) | .00 | .00 | 160,000.00 | 160,000.00 | .0 |
| 6003-330-57300 SERVICE CHARGES | .00 | .00 | 375.00 | 375.00 | .0 |
| TOTAL SANITATION OPERATION | 451,792.38 | 451,792.38 | 1,046,341.02 | 594,548.64 | 43.2 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SANITATION FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|------------|-------------|-------|
| <u>INERT LANDFILL</u> | | | | | |
| 6003-335-41100 PERMANENT SALARIES | 26,758.00 | 26,758.00 | 53,568.00 | 26,810.00 | 50.0 |
| 6003-335-41300 OVERTIME SALARIES | .00 | .00 | 100.00 | 100.00 | .0 |
| 6003-335-42100 HEALTH INS. PREMIUMS (BCBS) | 1,410.00 | 1,410.00 | 9,076.00 | 7,666.00 | 15.5 |
| 6003-335-42200 FICA EXPENSE | 1,346.89 | 1,346.89 | 3,327.00 | 1,980.11 | 40.5 |
| 6003-335-42300 CITY SHARE DEFERRED COMP. | .00 | .00 | 4,859.00 | 4,859.00 | .0 |
| 6003-335-42350 MEDICARE | 315.04 | 315.04 | 778.00 | 462.96 | 40.5 |
| 6003-335-43210 FIRE AND TORNADO | .00 | .00 | 140.00 | 140.00 | .0 |
| 6003-335-43510 ELECTRICITY | 1,415.36 | 1,415.36 | 650.00 | (765.36) | 217.8 |
| 6003-335-43560 TELEPHONE | 425.15 | 425.15 | .00 | (425.15) | .0 |
| 6003-335-43570 HEAT | .00 | .00 | 500.00 | 500.00 | .0 |
| 6003-335-44200 OPERATION & MAINT. EXPENSE | 381.07 | 381.07 | .00 | (381.07) | .0 |
| 6003-335-44240 GAS, OIL, GREASE, ETC. | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 6003-335-44260 EQUIPMENT MAINTENANCE | 10,796.47 | 10,796.47 | 10,000.00 | (796.47) | 108.0 |
| 6003-335-44300 BUILDING MAINT. EXPENSE | 22.46 | 22.46 | 1,000.00 | 977.54 | 2.3 |
| 6003-335-44610 TESTING | .00 | .00 | 700.00 | 700.00 | .0 |
| 6003-335-44730 SPRING & FALL CLEANUP EXP. | 7,050.00 | 7,050.00 | 12,000.00 | 4,950.00 | 58.8 |
| 6003-335-44900 MISCELLANEOUS EXPENSE | 259.99 | 259.99 | 500.00 | 240.01 | 52.0 |
| 6003-335-56370 FILL FOR LANDFILL | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 6003-335-56500 EQUIPMENT (\$500 OR OVER) | .00 | .00 | 300.00 | 300.00 | .0 |
| 6003-335-56550 ROAD BLADING | 7,245.00 | 7,245.00 | 4,000.00 | (3,245.00) | 181.1 |
| TOTAL INERT LANDFILL | 57,425.43 | 57,425.43 | 121,498.00 | 64,072.57 | 47.3 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SANITATION FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|--------------|---------------|--------|
| <u>TRANSFER STATION</u> | | | | | |
| 6003-336-41100 PERMANENT SALARIES | 40,648.08 | 40,648.08 | 81,432.00 | 40,783.92 | 49.9 |
| 6003-336-41300 OVERTIME SALARIES | 473.78 | 473.78 | 2,500.00 | 2,026.22 | 19.0 |
| 6003-336-42100 HEALTH INS. PREMIUMS (BCBS) | 14,790.00 | 14,790.00 | 23,940.00 | 9,150.00 | 61.8 |
| 6003-336-42200 FICA EXPENSE | 3,067.95 | 3,067.95 | 5,204.00 | 2,136.05 | 59.0 |
| 6003-336-42300 CITY SHARE DEFERRED COMP. | .00 | .00 | 7,386.00 | 7,386.00 | .0 |
| 6003-336-42350 MEDICARE | 717.54 | 717.54 | 1,217.00 | 499.46 | 59.0 |
| 6003-336-42400 WORKERS COMP. EXPENSE | 4,592.47 | 4,592.47 | 2,000.00 | (2,592.47) | 229.6 |
| 6003-336-43210 FIRE AND TORNADO | (12.08) | (12.08) | 250.00 | 262.08 | (4.8) |
| 6003-336-43510 ELECTRICITY | 1,485.07 | 1,485.07 | 3,500.00 | 2,014.93 | 42.4 |
| 6003-336-43560 TELEPHONE | 23.26 | 23.26 | 700.00 | 676.74 | 3.3 |
| 6003-336-43570 HEAT | .00 | .00 | 275.00 | 275.00 | .0 |
| 6003-336-44170 DRUG & ALCOHOL TESTING EXP. | .00 | .00 | 300.00 | 300.00 | .0 |
| 6003-336-44200 OPERATION & MAINT. EXPENSE | 337.38 | 337.38 | 1,000.00 | 662.62 | 33.7 |
| 6003-336-44210 JANITORIAL SUPPLIES EXPENSE | .00 | .00 | 200.00 | 200.00 | .0 |
| 6003-336-44240 GAS, OIL, GREASE, ETC. | 20,267.09 | 20,267.09 | 25,000.00 | 4,732.91 | 81.1 |
| 6003-336-44260 EQUIPMENT MAINTENANCE | 8,095.94 | 8,095.94 | 15,000.00 | 6,904.06 | 54.0 |
| 6003-336-44280 TOOLS & EQUIP. EXPENSE | 9.45 | 9.45 | 300.00 | 290.55 | 3.2 |
| 6003-336-44300 BUILDING MAINT. EXPENSE | 646.55 | 646.55 | 2,500.00 | 1,853.45 | 25.9 |
| 6003-336-44710 REFUSE CONTAINERS | 607.73 | 607.73 | 20,000.00 | 19,392.27 | 3.0 |
| 6003-336-44720 RECYCLING EXPENSES | .00 | .00 | 500.00 | 500.00 | .0 |
| 6003-336-44900 MISCELLANEOUS EXPENSE | .00 | .00 | 500.00 | 500.00 | .0 |
| 6003-336-56450 SAFETY EQUIPMENT | .00 | .00 | 200.00 | 200.00 | .0 |
| 6003-336-58800 TRANSFER STATION TIPPING | 122,813.75 | 122,813.75 | 272,300.00 | 149,486.25 | 45.1 |
| TOTAL TRANSFER STATION | 218,563.96 | 218,563.96 | 466,204.00 | 247,640.04 | 46.9 |
| <u>TRANSFERS IN/OUT</u> | | | | | |
| 6003-700-55060 DEPRECIATION | .00 | .00 | 75,000.00 | 75,000.00 | .0 |
| 6003-700-56310 EQUIPMENT RESERVE | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 6003-700-56980 INTERDEPARTMENT EXPENSE | .00 | .00 | 105,133.00 | 105,133.00 | .0 |
| 6003-700-57990 LOT RENT AT AIRPORT | 6,666.00 | 6,666.00 | 6,666.00 | .00 | 100.0 |
| 6003-700-58900 TRANSFERS OUT | .00 | .00 | 424,010.00 | 424,010.00 | .0 |
| TOTAL TRANSFERS IN/OUT | 6,666.00 | 6,666.00 | 640,809.00 | 634,143.00 | 1.0 |
| TOTAL FUND EXPENDITURES | 734,447.77 | 734,447.77 | 2,274,852.02 | 1,540,404.25 | 32.3 |
| NET REVENUE OVER EXPENDITURES | 272,868.14 | 272,868.14 | 22,897.98 | (249,970.16) | 1191.7 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

WATER SOURCE REPLACEMENT

ASSETS

| | | | |
|----------------|------------------------|--------------|--------------|
| 6006-000-11000 | CASH IN COMBINED FUND | 3,426,314.73 | |
| 6006-000-11320 | BREMER BK CHK #1000488 | 3,400,000.00 | |
| 6006-000-12110 | UB ACCOUNTS RECEIVABLE | (847.26) | |
| TOTAL ASSETS | | | 6,825,467.47 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|--------------|--------------|
| 6006-000-30000 | FUND BALANCE | 3,425,467.47 | |
| | REVENUE OVER EXPENDITURES - YTD | 17,830.81 | |
| TOTAL FUND EQUITY | | | 3,443,298.28 |
| TOTAL LIABILITIES AND EQUITY | | | 3,443,298.28 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

WATER SOURCE REPLACEMENT

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|------------|--------------|------|
| | | | | | | |
| | <u>CHARGES & SERVICES</u> | | | | | |
| 6006-000-34730 | WATER SOURCE REPLACEMENT FEE | .00 | .00 | 270,000.00 | 270,000.00 | .0 |
| | TOTAL CHARGES & SERVICES | .00 | .00 | 270,000.00 | 270,000.00 | .0 |
| | <u>SOURCE 36</u> | | | | | |
| 6006-000-36100 | INTEREST EARNINGS | 17,830.81 | 17,830.81 | .00 | (17,830.81) | .0 |
| | TOTAL SOURCE 36 | 17,830.81 | 17,830.81 | .00 | (17,830.81) | .0 |
| | TOTAL FUND REVENUE | 17,830.81 | 17,830.81 | 270,000.00 | 252,169.19 | 6.6 |
| | NET REVENUE OVER EXPENDITURES | 17,830.81 | 17,830.81 | 270,000.00 | 252,169.19 | 6.6 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

LIBRARY

ASSETS

| | | | |
|----------------|-----------------------|-----------|-----------|
| 8002-000-11000 | CASH IN COMBINED FUND | 94,095.27 | |
| 8002-000-11100 | CASH ON HAND | 192.50 | |
| | | | |
| | TOTAL ASSETS | | 94,287.77 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | | |
|----------------|--------------------------------|---|------------|-----------|
| 8002-000-21210 | ACCOUNTS PAYABLE | (| 1,603.85) | |
| 8002-000-22210 | FEDERAL WITHHOLDING TAXES PAYA | | 835.32 | |
| 8002-000-22220 | STATE W/H TAXES PAYABLE | | 380.00 | |
| 8002-000-22290 | MEDICARE PAYABLE | | 41.51 | |
| 8002-000-22300 | ND PERS | | 6,391.68 | |
| 8002-000-22310 | FICA PAYABLE | | 1,490.92 | |
| 8002-000-22390 | UNUM INS. PAYABLE | | 47.99 | |
| 8002-000-22440 | HEALTH PREMIUMS PAYABLE | (| 15,513.01) | |
| | | | | |
| | TOTAL LIABILITIES | (| | 7,929.44) |

FUND EQUITY

| | | | | |
|----------------|---------------------------------|------------|------------|------------|
| 8002-000-30000 | FUND BALANCE | | 100,313.41 | |
| | REVENUE OVER EXPENDITURES - YTD | 102,806.90 | | |
| | | | | |
| | TOTAL FUND EQUITY | | | 203,120.31 |
| | | | | |
| | TOTAL LIABILITIES AND EQUITY | | | 195,190.87 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

LIBRARY

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|---------------|------------|------------|-------------|-------|
| <u>TAXES</u> | | | | | |
| 8002-000-31100 GENERAL PROPERTY TAXES | 98,286.72 | 98,286.72 | 107,380.00 | 9,093.28 | 91.5 |
| 8002-000-31130 RAMSEY COUNTY TAXES | 128,890.90 | 128,890.90 | 142,385.00 | 13,494.10 | 90.5 |
| TOTAL TAXES | 227,177.62 | 227,177.62 | 249,765.00 | 22,587.38 | 91.0 |
| <u>INTERGOVT. REVENUE</u> | | | | | |
| 8002-000-33540 STATE AID TO PUBLIC LIBRARIES | .00 | .00 | 18,000.00 | 18,000.00 | .0 |
| 8002-000-33600 STATE GRANT PROGRAM | 1,469.80 | 1,469.80 | .00 | (1,469.80) | .0 |
| 8002-000-33620 COUNTY TELECOMMUNICATION | 798.00 | 798.00 | 798.00 | .00 | 100.0 |
| TOTAL INTERGOVT. REVENUE | 2,267.80 | 2,267.80 | 18,798.00 | 16,530.20 | 12.1 |
| <u>MISC. REVENUES</u> | | | | | |
| 8002-000-36010 PHOTO COPY CHARGES | 669.87 | 669.87 | 1,000.00 | 330.13 | 67.0 |
| 8002-000-36030 SALES | 295.17 | 295.17 | 2,000.00 | 1,704.83 | 14.8 |
| 8002-000-36040 LOST & DAMAGED ITEMS | 288.86 | 288.86 | 500.00 | 211.14 | 57.8 |
| 8002-000-36050 OVERDUE FINES | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 8002-000-36060 NON-RESIDENT LIBRARY FEE | 349.96 | 349.96 | 600.00 | 250.04 | 58.3 |
| 8002-000-36065 LIBRARY CARD FEE | 54.99 | 54.99 | 100.00 | 45.01 | 55.0 |
| 8002-000-36066 COMPUTER USE FEE | 71.00 | 71.00 | 60.00 | (11.00) | 118.3 |
| 8002-000-36070 DONATIONS | 803.32 | 803.32 | 200.00 | (603.32) | 401.7 |
| 8002-000-36100 INTEREST EARNINGS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 8002-000-36110 GRANTS | .00 | .00 | 700.00 | 700.00 | .0 |
| 8002-000-36200 RENTAL/LEASE EQUIP. OR LAND | .00 | .00 | 700.00 | 700.00 | .0 |
| 8002-000-36230 ILL FEES | 63.00 | 63.00 | 100.00 | 37.00 | 63.0 |
| TOTAL MISC. REVENUES | 2,596.17 | 2,596.17 | 8,460.00 | 5,863.83 | 30.7 |
| TOTAL FUND REVENUE | 232,041.59 | 232,041.59 | 277,023.00 | 44,981.41 | 83.8 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

LIBRARY

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|-------------|---------------|--------|
| <u>NON-DEPARTMENTAL</u> | | | | | |
| 8002-000-41100 PERMANENT SALARIES | 45,909.41 | 45,909.41 | 97,893.00 | 51,983.59 | 46.9 |
| 8002-000-41200 TEMP./PART TIME SALARIES | 27,007.00 | 27,007.00 | 62,468.00 | 35,461.00 | 43.2 |
| 8002-000-42100 HEALTH INS. PREMIUMS (BCBS) | 7,400.00 | 7,400.00 | 23,240.00 | 15,840.00 | 31.8 |
| 8002-000-42200 FICA EXPENSE | 4,319.48 | 4,319.48 | 9,942.00 | 5,622.52 | 43.5 |
| 8002-000-42250 CITY SHARE NDPERS | 4,648.95 | 4,648.95 | .00 | 4,648.95 | .0 |
| 8002-000-42300 CITY SHARE DEFERRED COMP. | .00 | .00 | 8,879.00 | 8,879.00 | .0 |
| 8002-000-42350 MEDICARE | 1,010.24 | 1,010.24 | 2,325.00 | 1,314.76 | 43.5 |
| 8002-000-42400 WORKERS COMP. EXPENSE | 420.37 | 420.37 | 350.00 | 70.37 | 120.1 |
| 8002-000-43110 AUDIT FEES | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 8002-000-43210 FIRE AND TORNADO | (76.87) | (76.87) | 1,600.00 | 1,676.87 | (4.8) |
| 8002-000-43400 EDUCATION & TRAINING | 716.80 | 716.80 | 2,400.00 | 1,683.20 | 29.9 |
| 8002-000-43510 ELECTRICITY | 5,440.76 | 5,440.76 | 12,000.00 | 6,559.24 | 45.3 |
| 8002-000-43560 TELEPHONE | 1,126.13 | 1,126.13 | 2,000.00 | 873.87 | 56.3 |
| 8002-000-43570 HEAT | 115.53 | 115.53 | 300.00 | 184.47 | 38.5 |
| 8002-000-43600 PUBLISHING/PRINTING/ADVERTISIN | 1,295.61 | 1,295.61 | 1,500.00 | 204.39 | 86.4 |
| 8002-000-44100 OFFICE SUP. & POSTAGE | 4,778.77 | 4,778.77 | 6,000.00 | 1,221.23 | 79.7 |
| 8002-000-44130 PROGRAM MATERIALS | 419.29 | 419.29 | 800.00 | 380.71 | 52.4 |
| 8002-000-44200 OPERATION & MAINT. EXPENSE | 5,623.78 | 5,623.78 | 14,000.00 | 8,376.22 | 40.2 |
| 8002-000-44250 ADULT PRINT | 5,394.53 | 5,394.53 | 7,500.00 | 2,105.47 | 71.9 |
| 8002-000-44270 PERIODICALS | 2,452.89 | 2,452.89 | 2,500.00 | 47.11 | 98.1 |
| 8002-000-44290 JUVENILE PRINT | 2,000.06 | 2,000.06 | 3,500.00 | 1,499.94 | 57.1 |
| 8002-000-44300 BUILDING MAINT. EXPENSE | 2,569.64 | 2,569.64 | 2,000.00 | 569.64 | 128.5 |
| 8002-000-44350 TECHNOLOGY EXPENSE | 3,915.31 | 3,915.31 | 8,750.00 | 4,834.69 | 44.8 |
| 8002-000-44370 ADULT AUDIO-VISUAL | 399.25 | 399.25 | 2,500.00 | 2,100.75 | 16.0 |
| 8002-000-44380 JUV AUDIO-VISUAL | 249.20 | 249.20 | 800.00 | 550.80 | 31.2 |
| 8002-000-44390 E COLLECTIONS | .00 | .00 | 4,650.00 | 4,650.00 | .0 |
| 8002-000-44900 MISCELLANEOUS EXPENSE | 1,548.56 | 1,548.56 | 100.00 | 1,448.56 | 1548.6 |
| 8002-000-44990 LIBRARY FURNISHING | 550.00 | 550.00 | 2,000.00 | 1,450.00 | 27.5 |
| TOTAL NON-DEPARTMENTAL | 129,234.69 | 129,234.69 | 281,197.00 | 151,962.31 | 46.0 |
| <u>TRANSFERS IN/OUT</u> | | | | | |
| 8002-700-43020 PROJECT ADMINISTRATION % | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 8002-700-58410 SPECIAL ASSESSMENTS | .00 | .00 | 383.00 | 383.00 | .0 |
| TOTAL TRANSFERS IN/OUT | .00 | .00 | 1,583.00 | 1,583.00 | .0 |
| TOTAL FUND EXPENDITURES | 129,234.69 | 129,234.69 | 282,780.00 | 153,545.31 | 45.7 |
| NET REVENUE OVER EXPENDITURES | 102,806.90 | 102,806.90 | (5,757.00) | (108,563.90) | 1785.8 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

PARKING AUTHORITY

ASSETS

| | | | |
|----------------|-----------------------|-----------|-----------|
| 8006-000-11000 | CASH IN COMBINED FUND | 53,507.24 | |
| | TOTAL ASSETS | | 53,507.24 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|-----------|-----------|
| 8006-000-30000 | FUND BALANCE | 53,507.24 | |
| | REVENUE OVER EXPENDITURES - YTD | 6,300.79 | |
| | TOTAL FUND EQUITY | | 59,808.03 |
| | TOTAL LIABILITIES AND EQUITY | | 59,808.03 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

PARKING AUTHORITY

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|------------------------------|---------------|------------|-----------|-----------|------|
| | <u>MISC. REVENUES</u> | | | | | |
| 8006-000-36200 | RENTAL/LEASE EQUIP. OR LAND | .00 | .00 | 2,400.00 | 2,400.00 | .0 |
| | TOTAL MISC. REVENUES | .00 | .00 | 2,400.00 | 2,400.00 | .0 |
| | <u>DEBT SERVICE REVENUES</u> | | | | | |
| 8006-000-38590 | PARKING MAINT. 2-01 | 6,300.79 | 6,300.79 | 25,000.00 | 18,699.21 | 25.2 |
| | TOTAL DEBT SERVICE REVENUES | 6,300.79 | 6,300.79 | 25,000.00 | 18,699.21 | 25.2 |
| | TOTAL FUND REVENUE | 6,300.79 | 6,300.79 | 27,400.00 | 21,099.21 | 23.0 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

PARKING AUTHORITY

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|--------------------------------|---------------|------------|-------------|--------------|-------|
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 8006-000-43600 | PUBLISHING/PRINTING/ADVERTISIN | .00 | .00 | 500.00 | 500.00 | .0 |
| 8006-000-43800 | REPAIR & MAINTENANCE | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 8006-000-43810 | SNOW REMOVAL EXPENSE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 8006-000-43850 | SWEEPING EXPENSE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 8006-000-43860 | WEED CONTROL | .00 | .00 | 500.00 | 500.00 | .0 |
| 8006-000-43920 | SIGNING & PAINTING EXPENSE | .00 | .00 | 500.00 | 500.00 | .0 |
| 8006-000-44100 | OFFICE SUP. & POSTAGE | .00 | .00 | 50.00 | 50.00 | .0 |
| 8006-000-44900 | MISCELLANEOUS EXPENSE | .00 | .00 | 50.00 | 50.00 | .0 |
| | TOTAL NON-DEPARTMENTAL | .00 | .00 | 31,600.00 | 31,600.00 | .0 |
| | TOTAL FUND EXPENDITURES | .00 | .00 | 31,600.00 | 31,600.00 | .0 |
| | NET REVENUE OVER EXPENDITURES | 6,300.79 | 6,300.79 | (4,200.00) | (10,500.79) | 150.0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

CITY BEAUTIFICATION

ASSETS

| | | | |
|----------------|-----------------------|-----------|-----------|
| 8008-000-11000 | CASH IN COMBINED FUND | 47,691.66 | |
| | TOTAL ASSETS | | 47,691.66 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|-------------------|-------|-------|
| 8008-000-21210 | ACCOUNTS PAYABLE | 29.79 | |
| | TOTAL LIABILITIES | | 29.79 |

FUND EQUITY

| | | | |
|----------------|---------------------------------|-------------|-----------|
| 8008-000-30000 | FUND BALANCE | 47,661.87 | |
| | REVENUE OVER EXPENDITURES - YTD | (9,280.76) | |
| | TOTAL FUND EQUITY | | 38,381.11 |
| | TOTAL LIABILITIES AND EQUITY | | 38,410.90 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

CITY BEAUTIFICATION

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-----------------------|---------------|------------|-----------|-----------|------|
| | <u>MISC. REVENUES</u> | | | | | |
| 8008-000-36940 | TOURISM CONTRIBUTION | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| | TOTAL MISC. REVENUES | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| | <u>TRANSFERS IN</u> | | | | | |
| 8008-700-39990 | TRANSFERS IN | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| | TOTAL TRANSFERS IN | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| | TOTAL FUND REVENUE | .00 | .00 | 25,000.00 | 25,000.00 | .0 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

CITY BEAUTIFICATION

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|--------------------------------|---------------|-------------|-----------|------------|--------|
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 8008-000-43600 | PUBLISHING/PRINTING/ADVERTISIN | .00 | .00 | 100.00 | 100.00 | .0 |
| 8008-000-43800 | REPAIR & MAINTENANCE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 8008-000-44900 | MISCELLANEOUS EXPENSE | .00 | .00 | 100.00 | 100.00 | .0 |
| 8008-000-55100 | CITY BEAUTIFICATION | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 8008-000-55110 | FLOWERS | 7,940.12 | 7,940.12 | 9,000.00 | 1,059.88 | 88.2 |
| 8008-000-55120 | BANNERS | 1,340.64 | 1,340.64 | 4,000.00 | 2,659.36 | 33.5 |
| 8008-000-58120 | CHRISTMAS LIGHTS/DECORATIONS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| | TOTAL NON-DEPARTMENTAL | 9,280.76 | 9,280.76 | 22,200.00 | 12,919.24 | 41.8 |
| | <u>TRANSFERS IN/OUT</u> | | | | | |
| 8008-700-58900 | TRANSFERS OUT | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| | TOTAL TRANSFERS IN/OUT | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| | TOTAL FUND EXPENDITURES | 9,280.76 | 9,280.76 | 24,200.00 | 14,919.24 | 38.4 |
| | NET REVENUE OVER EXPENDITURES | (9,280.76) | (9,280.76) | 800.00 | 10,080.76 | (1160. |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

DL HIST PRESERVATION FUND

ASSETS

| | | | |
|----------------|-----------------------|----------|----------|
| 8009-000-11000 | CASH IN COMBINED FUND | 5,289.79 | |
| | TOTAL ASSETS | | 5,289.79 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|------------------------------|----------|----------|
| 8009-000-30000 | FUND BALANCE | 5,289.79 | |
| | TOTAL FUND EQUITY | | 5,289.79 |
| | TOTAL LIABILITIES AND EQUITY | | 5,289.79 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

JOB DEVELOPMENT AUTHORITY

ASSETS

| | | | |
|----------------|-----------------------|-----------|-----------|
| 8010-000-11000 | CASH IN COMBINED FUND | 55,813.69 | |
| | TOTAL ASSETS | | 55,813.69 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|-----------|------------|
| 8010-000-30000 | FUND BALANCE | 55,813.69 | |
| | REVENUE OVER EXPENDITURES - YTD | 55,839.50 | |
| | TOTAL FUND EQUITY | | 111,653.19 |
| | TOTAL LIABILITIES AND EQUITY | | 111,653.19 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

JOB DEVELOPMENT AUTHORITY

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|------------------------|---------------|------------|-----------|----------|------|
| | <u>TAXES</u> | | | | | |
| 8010-000-31100 | GENERAL PROPERTY TAXES | 55,839.50 | 55,839.50 | 64,428.00 | 8,588.50 | 86.7 |
| | TOTAL TAXES | 55,839.50 | 55,839.50 | 64,428.00 | 8,588.50 | 86.7 |
| | TOTAL FUND REVENUE | 55,839.50 | 55,839.50 | 64,428.00 | 8,588.50 | 86.7 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

JOB DEVELOPMENT AUTHORITY

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|------------|-----------|--------------|------|
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 8010-000-57340 | FDL OP & MAINT/PROMO. | .00 | .00 | 63,228.00 | 63,228.00 | .0 |
| | TOTAL NON-DEPARTMENTAL | .00 | .00 | 63,228.00 | 63,228.00 | .0 |
| | <u>TRANSFERS IN/OUT</u> | | | | | |
| 8010-700-43020 | PROJECT ADMINISTRATION % | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| | TOTAL TRANSFERS IN/OUT | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| | TOTAL FUND EXPENDITURES | .00 | .00 | 64,428.00 | 64,428.00 | .0 |
| | NET REVENUE OVER EXPENDITURES | 55,839.50 | 55,839.50 | .00 | (55,839.50) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

SELF INSURANCE

ASSETS

| | | | | |
|----------------|---------------------------|---|--------------|------------|
| 8011-000-11000 | CASH IN COMBINED FUND | (| 558,706.48) | |
| 8011-000-11370 | BREMER SELF INS. #1000421 | | 1,519,572.83 | |
| | | | | |
| | TOTAL ASSETS | | | 960,866.35 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | | |
|----------------|-------------------------|--|-----------|-----------|
| 8011-000-22450 | BCBS ADMIN. FEE PAYABLE | | 43,759.12 | |
| | | | | |
| | TOTAL LIABILITIES | | | 43,759.12 |

FUND EQUITY

| | | | | |
|----------------|---------------------------------|-----------|------------|------------|
| 8011-000-30000 | FUND BALANCE | | 592,463.14 | |
| | REVENUE OVER EXPENDITURES - YTD | 40,739.35 | | |
| | | | | |
| | TOTAL FUND EQUITY | | | 633,202.49 |
| | | | | |
| | TOTAL LIABILITIES AND EQUITY | | | 676,961.61 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SELF INSURANCE

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| | <u>MISC. REVENUES</u> | | | | | |
| 8011-000-36100 | INTEREST EARNINGS | .00 | .00 | 100.00 | 100.00 | .0 |
| 8011-000-36320 | COBRA NON EMPLOYEE PD PREM. | 161.69 | 161.69 | .00 | (161.69) | .0 |
| 8011-000-36350 | CDL PREMIUMS | 374,349.60 | 374,349.60 | 770,400.00 | 396,050.40 | 48.6 |
| 8011-000-36900 | MISCELLANEOUS REVENUE | 10,057.09 | 10,057.09 | 50,000.00 | 39,942.91 | 20.1 |
| | TOTAL MISC. REVENUES | <u>384,568.38</u> | <u>384,568.38</u> | <u>820,500.00</u> | <u>435,931.62</u> | <u>46.9</u> |
| | TOTAL FUND REVENUE | <u>384,568.38</u> | <u>384,568.38</u> | <u>820,500.00</u> | <u>435,931.62</u> | <u>46.9</u> |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SELF INSURANCE

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|------------|------------|------------|------|
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 8011-000-42130 | CDL CLAIMS | 343,829.03 | 343,829.03 | 775,750.00 | 431,920.97 | 44.3 |
| 8011-000-42180 | COBRA CLAIMS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| | TOTAL NON-DEPARTMENTAL | 343,829.03 | 343,829.03 | 777,750.00 | 433,920.97 | 44.2 |
| | TOTAL FUND EXPENDITURES | 343,829.03 | 343,829.03 | 777,750.00 | 433,920.97 | 44.2 |
| | NET REVENUE OVER EXPENDITURES | 40,739.35 | 40,739.35 | 42,750.00 | 2,010.65 | 95.3 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

SAAF GRANT FUND

ASSETS

| | | | |
|----------------|-----------------------|-----------|-----------|
| 8012-000-11000 | CASH IN COMBINED FUND | 16,865.48 | |
| | TOTAL ASSETS | | 16,865.48 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|--------------|-----|
| 8012-000-30000 | FUND BALANCE | 16,865.48 | |
| | REVENUE OVER EXPENDITURES - YTD | (16,865.48) | |
| | TOTAL FUND EQUITY | | .00 |
| | TOTAL LIABILITIES AND EQUITY | | .00 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SAAF GRANT FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|---------------------------|---------------|------------|--------|-------------|------|
| | <u>INTERGOVT. REVENUE</u> | | | | | |
| 8012-000-33570 | STATE GRANT SAAF PROGRAM | 5,104.12 | 5,104.12 | .00 | (5,104.12) | .0 |
| | TOTAL INTERGOVT. REVENUE | 5,104.12 | 5,104.12 | .00 | (5,104.12) | .0 |
| | TOTAL FUND REVENUE | 5,104.12 | 5,104.12 | .00 | (5,104.12) | .0 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

SAAF GRANT FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|--------------|--------|--------------|------|
| | | | | | | |
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 8012-000-57400 | SAAF PASS THRU FUNDS | 21,969.60 | 21,969.60 | .00 | (21,969.60) | .0 |
| | TOTAL NON-DEPARTMENTAL | 21,969.60 | 21,969.60 | .00 | (21,969.60) | .0 |
| | TOTAL FUND EXPENDITURES | 21,969.60 | 21,969.60 | .00 | (21,969.60) | .0 |
| | NET REVENUE OVER EXPENDITURES | (16,865.48) | (16,865.48) | .00 | 16,865.48 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

LAKE REGION GROWTH

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 8013-000-11000 | CASH IN COMBINED FUND | 767,464.91 | |
| | TOTAL ASSETS | | 767,464.91 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|---------------|------------|
| 8013-000-30000 | FUND BALANCE | 767,464.91 | |
| | REVENUE OVER EXPENDITURES - YTD | (124,652.24) | |
| | TOTAL FUND EQUITY | | 642,812.67 |
| | TOTAL LIABILITIES AND EQUITY | | 642,812.67 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

LAKE REGION GROWTH

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-----------------------------|---------------|------------|------------|------------|------|
| | <u>MISC. REVENUES</u> | | | | | |
| 8013-000-36100 | INTEREST EARNINGS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 8013-000-36950 | LOAN REPAYMENTS - PRINCIPAL | 1,382.31 | 1,382.31 | 20,000.00 | 18,617.69 | 6.9 |
| 8013-000-36960 | LOAN REPAYMENTS - INTEREST | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| | TOTAL MISC. REVENUES | 1,382.31 | 1,382.31 | 26,000.00 | 24,617.69 | 5.3 |
| | <u>TRANSFERS IN</u> | | | | | |
| 8013-700-39930 | SALES TAX TRANSFERS | .00 | .00 | 219,000.00 | 219,000.00 | .0 |
| | TOTAL TRANSFERS IN | .00 | .00 | 219,000.00 | 219,000.00 | .0 |
| | TOTAL FUND REVENUE | 1,382.31 | 1,382.31 | 245,000.00 | 243,617.69 | .6 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

LAKE REGION GROWTH

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------|--------------------------------|---------------|---------------|------------|--------------|---------|
| | | | | | | |
| <u>NON-DEPARTMENTAL</u> | | | | | | |
| 8013-000-44900 | MISCELLANEOUS EXPENSE | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 8013-000-56320 | LAND/EASEMENT ACQUISITION | .00 | .00 | 47,904.00 | 47,904.00 | .0 |
| 8013-000-57330 | INTEREST BUYDOWN (PACE) | 29,179.84 | 29,179.84 | 37,566.00 | 8,386.16 | 77.7 |
| 8013-000-57380 | AFFORDABLE HOUSING INTEREST BU | 9,852.77 | 9,852.77 | 36,800.00 | 26,947.23 | 26.8 |
| 8013-000-57440 | FACADE LOAN POOL | 20,000.00 | 20,000.00 | .00 | (20,000.00) | .0 |
| 8013-000-57490 | LOANS | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| 8013-000-57500 | 2020 PROGRAM | 25,774.44 | 25,774.44 | .00 | (25,774.44) | .0 |
| 8013-000-57510 | BUSINESS TRAINING | 26,227.50 | 26,227.50 | .00 | (26,227.50) | .0 |
| 8013-000-57520 | RWIP | 15,000.00 | 15,000.00 | .00 | (15,000.00) | .0 |
| 8013-000-57860 | MINI GRANT DEV. EXPENSE | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| | TOTAL NON-DEPARTMENTAL | 126,034.55 | 126,034.55 | 182,270.00 | 56,235.45 | 69.2 |
| <u>TRANSFERS IN/OUT</u> | | | | | | |
| 8013-700-43020 | PROJECT ADMINISTRATION % | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 8013-700-55100 | CITY BEAUTIFICATION | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| | TOTAL TRANSFERS IN/OUT | .00 | .00 | 11,200.00 | 11,200.00 | .0 |
| | TOTAL FUND EXPENDITURES | 126,034.55 | 126,034.55 | 193,470.00 | 67,435.45 | 65.1 |
| | NET REVENUE OVER EXPENDITURES | (124,652.24) | (124,652.24) | 51,530.00 | 176,182.24 | (241.9) |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

AIRPORT HANGAR

ASSETS

| | | | |
|----------------|--------------------------|-----------|-----------|
| 8015-000-11000 | CASH IN COMBINED FUND | 65,747.33 | |
| 8015-000-12040 | ACCTS. REC. (SPEC/OTHER) | (100.00) | |
| | | | |
| | TOTAL ASSETS | | 65,647.33 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|------------------------------|-----------|-----------|
| 8015-000-30000 | FUND BALANCE | 65,647.33 | |
| | | | |
| | TOTAL FUND EQUITY | | 65,647.33 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 65,647.33 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

AIRPORT HANGAR

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-----------------------|---------------|------------|-----------|-----------|------|
| | <u>MISC. REVENUES</u> | | | | | |
| 8015-000-36800 | HANGAR BUILDING RENT | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| | TOTAL MISC. REVENUES | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| | TOTAL FUND REVENUE | .00 | .00 | 12,000.00 | 12,000.00 | .0 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

AIRPORT HANGAR

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|------------|-----------|------------|------|
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 8015-000-43210 | FIRE AND TORNADO | .00 | .00 | 500.00 | 500.00 | .0 |
| 8015-000-44300 | BUILDING MAINT. EXPENSE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| | TOTAL NON-DEPARTMENTAL | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| | TOTAL FUND EXPENDITURES | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| | NET REVENUE OVER EXPENDITURES | .00 | .00 | 10,500.00 | 10,500.00 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

DEVILS LAKE REGIONAL AIRPORT

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 9000-000-11000 | CASH IN COMBINED FUND | 611,707.63 | |
| 9000-000-12360 | AIRPORT EQUIP RES CD | 17,014.00 | |
| 9000-000-12410 | AIRPORT CD | 23,166.98 | |
| | | | |
| | TOTAL ASSETS | | 651,888.61 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|--------------------------------|-------------|-----------|
| 9000-000-21210 | ACCOUNTS PAYABLE | 1,190.15 | |
| 9000-000-22210 | FEDERAL WITHHOLDING TAXES PAYA | 881.65 | |
| 9000-000-22220 | STATE W/H TAXES PAYABLE | 1,359.00 | |
| 9000-000-22290 | MEDICARE PAYABLE | 174.83 | |
| 9000-000-22300 | ND PERS | 5,140.88 | |
| 9000-000-22310 | FICA PAYABLE | 4,850.66 | |
| 9000-000-22320 | DEFERRED COMP. | 11,383.47 | |
| 9000-000-22370 | MED. & DEP. CARE FLEX PAY. | (1,116.01) | |
| 9000-000-22390 | UNUM INS. PAYABLE | 1,742.79 | |
| 9000-000-22410 | USABLE(ACCIDENT/CANCER/LIFE) I | (1,088.44) | |
| 9000-000-22440 | HEALTH PREMIUMS PAYABLE | 9,108.22 | |
| | | | |
| | TOTAL LIABILITIES | | 33,627.20 |

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|--------------|
| 9000-000-30000 | FUND BALANCE | 630,559.57 | |
| | REVENUE OVER EXPENDITURES - YTD | 653,147.83 | |
| | | | |
| | TOTAL FUND EQUITY | | 1,283,707.40 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 1,317,334.60 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

DEVILS LAKE REGIONAL AIRPORT

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------------|---------------|------------|------------|---------------|-------|
| | <u>TAXES</u> | | | | | |
| 9000-000-31100 | GENERAL PROPERTY TAXES | 74,452.70 | 74,452.70 | 85,904.00 | 11,451.30 | 86.7 |
| 9000-000-31130 | RAMSEY COUNTY TAXES | 153,353.63 | 153,353.63 | 162,000.00 | 8,646.37 | 94.7 |
| | TOTAL TAXES | 227,806.33 | 227,806.33 | 247,904.00 | 20,097.67 | 91.9 |
| | <u>INTERGOVT. REVENUE</u> | | | | | |
| 9000-000-33150 | TSA LEASE | 9,203.58 | 9,203.58 | 21,000.00 | 11,796.42 | 43.8 |
| 9000-000-33540 | STATE AID TO AIRPORT | 2,047.20 | 2,047.20 | .00 | (2,047.20) | .0 |
| 9000-000-33580 | STATE AIRLINE TAX | 11,297.56 | 11,297.56 | 9,000.00 | (2,297.56) | 125.5 |
| 9000-000-33620 | COUNTY TELECOMMUNICATION | 515.00 | 515.00 | .00 | (515.00) | .0 |
| | TOTAL INTERGOVT. REVENUE | 23,063.34 | 23,063.34 | 30,000.00 | 6,936.66 | 76.9 |
| | <u>MISC. REVENUES</u> | | | | | |
| 9000-000-36400 | SALE OF ASSETS | .00 | .00 | 67,900.00 | 67,900.00 | .0 |
| 9000-000-36410 | LOT FEES | 21,849.31 | 21,849.31 | 29,630.00 | 7,780.69 | 73.7 |
| 9000-000-36420 | FARM REVENUE - AIRPORT | 3,200.00 | 3,200.00 | 6,400.00 | 3,200.00 | 50.0 |
| 9000-000-36430 | TERMINAL RENT (MESABA/OTHER) | 59,059.46 | 59,059.46 | 114,000.00 | 54,940.54 | 51.8 |
| 9000-000-36440 | LANDING FEES | 30,232.80 | 30,232.80 | 58,900.00 | 28,667.20 | 51.3 |
| 9000-000-36450 | FUEL FEE | 4,170.98 | 4,170.98 | 4,000.00 | (170.98) | 104.3 |
| 9000-000-36900 | MISCELLANEOUS REVENUE | 6,734.15 | 6,734.15 | .00 | (6,734.15) | .0 |
| | TOTAL MISC. REVENUES | 125,246.70 | 125,246.70 | 280,830.00 | 155,583.30 | 44.6 |
| | <u>AIRPORT FAA & STATE REV.</u> | | | | | |
| 9000-000-37280 | FAA FUNDS | 509,627.00 | 509,627.00 | .00 | (509,627.00) | .0 |
| | TOTAL AIRPORT FAA & STATE REV. | 509,627.00 | 509,627.00 | .00 | (509,627.00) | .0 |
| | <u>FINES & FORFEITS</u> | | | | | |
| 9000-700-35410 | LOT FEES | 40,000.00 | 40,000.00 | 40,000.00 | .00 | 100.0 |
| | TOTAL FINES & FORFEITS | 40,000.00 | 40,000.00 | 40,000.00 | .00 | 100.0 |
| | TOTAL FUND REVENUE | 925,743.37 | 925,743.37 | 598,734.00 | (327,009.37) | 154.6 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

DEVILS LAKE REGIONAL AIRPORT

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|------------|--------------|-------|
| <u>NON-DEPARTMENTAL</u> | | | | | |
| 9000-000-41100 PERMANENT SALARIES | 124,303.33 | 124,303.33 | 256,000.00 | 131,696.67 | 48.6 |
| 9000-000-41110 ADDITIVE TO SALARY | 553.84 | 553.84 | 1,800.00 | 1,246.16 | 30.8 |
| 9000-000-41200 TEMP./PART TIME SALARIES | .00 | .00 | 22,000.00 | 22,000.00 | .0 |
| 9000-000-41300 OVERTIME SALARIES | 15,108.30 | 15,108.30 | 4,000.00 | (11,108.30) | 377.7 |
| 9000-000-42100 HEALTH INS. PREMIUMS (BCBS) | 15,040.00 | 15,040.00 | 55,000.00 | 39,960.00 | 27.4 |
| 9000-000-42200 FICA EXPENSE | 8,748.30 | 8,748.30 | 16,000.00 | 7,251.70 | 54.7 |
| 9000-000-42250 CITY SHARE NDPERS | 6,811.11 | 6,811.11 | 12,500.00 | 5,688.89 | 54.5 |
| 9000-000-42300 CITY SHARE DEFERRED COMP. | 3,613.94 | 3,613.94 | 12,500.00 | 8,886.06 | 28.9 |
| 9000-000-42350 MEDICARE | 2,046.01 | 2,046.01 | 3,800.00 | 1,753.99 | 53.8 |
| 9000-000-42400 WORKERS COMP. EXPENSE | 2,372.31 | 2,372.31 | 2,000.00 | (372.31) | 118.6 |
| 9000-000-43110 AUDIT FEES | .00 | .00 | 4,500.00 | 4,500.00 | .0 |
| 9000-000-43120 LEGAL FEES | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 9000-000-43210 FIRE AND TORNADO | (44.91) | (44.91) | 5,000.00 | 5,044.91 | (.9) |
| 9000-000-43220 LIAB/EQ/VEH INSURANCE | .00 | .00 | 9,000.00 | 9,000.00 | .0 |
| 9000-000-43330 MAINT./LEASE ON EQ./SOFTWARE | .00 | .00 | 300.00 | 300.00 | .0 |
| 9000-000-43400 EDUCATION & TRAINING | 4,599.49 | 4,599.49 | 7,000.00 | 2,400.51 | 65.7 |
| 9000-000-43410 IN-STATE TRAVEL | 1,884.73 | 1,884.73 | 2,500.00 | 615.27 | 75.4 |
| 9000-000-43510 ELECTRICITY | 11,493.70 | 11,493.70 | 28,000.00 | 16,506.30 | 41.1 |
| 9000-000-43560 TELEPHONE | 3,767.52 | 3,767.52 | 4,000.00 | 232.48 | 94.2 |
| 9000-000-43570 HEAT | 6,738.87 | 6,738.87 | 8,000.00 | 1,261.13 | 84.2 |
| 9000-000-43600 PUBLISHING/PRINTING/ADVERTISIN | 9,198.96 | 9,198.96 | 24,000.00 | 14,801.04 | 38.3 |
| 9000-000-43700 MEMBERSHIPS & DUES | 1,715.00 | 1,715.00 | 2,000.00 | 285.00 | 85.8 |
| 9000-000-43870 RUNWAY REPAIR | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 9000-000-44100 OFFICE SUP. & POSTAGE | 703.51 | 703.51 | 1,500.00 | 796.49 | 46.9 |
| 9000-000-44200 OPERATION & MAINT. EXPENSE | 15,102.81 | 15,102.81 | 10,000.00 | (5,102.81) | 151.0 |
| 9000-000-44210 JANITORIAL SUPPLIES EXPENSE | 350.32 | 350.32 | 1,200.00 | 849.68 | 29.2 |
| 9000-000-44220 CLOTHING & UNIFORMS | 277.95 | 277.95 | 1,200.00 | 922.05 | 23.2 |
| 9000-000-44240 GAS, OIL, GREASE, ETC. | 12,016.15 | 12,016.15 | 20,000.00 | 7,983.85 | 60.1 |
| 9000-000-44260 EQUIPMENT MAINTENANCE | 2,150.55 | 2,150.55 | 10,000.00 | 7,849.45 | 21.5 |
| 9000-000-44280 TOOLS & EQUIP. EXPENSE | 381.87 | 381.87 | 2,000.00 | 1,618.13 | 19.1 |
| 9000-000-44300 BUILDING MAINT. EXPENSE | 5,591.63 | 5,591.63 | 15,000.00 | 9,408.37 | 37.3 |
| 9000-000-44470 GROUNDS MAINTENANCE EXPENSE | 265.01 | 265.01 | 2,000.00 | 1,734.99 | 13.3 |
| 9000-000-44900 MISCELLANEOUS EXPENSE | 3,383.67 | 3,383.67 | 3,500.00 | 116.33 | 96.7 |
| 9000-000-56500 EQUIPMENT (\$500 OR OVER) | 11,271.57 | 11,271.57 | 5,000.00 | (6,271.57) | 225.4 |
| 9000-000-56600 PAYMENTS TO CONTRACTORS | 3,150.00 | 3,150.00 | .00 | (3,150.00) | .0 |
| TOTAL NON-DEPARTMENTAL | 272,595.54 | 272,595.54 | 558,300.00 | 285,704.46 | 48.8 |
| <u>TRANSFERS IN/OUT</u> | | | | | |
| 9000-700-43020 PROJECT ADMINISTRATION % | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 9000-700-56310 EQUIPMENT RESERVE | .00 | .00 | 7,000.00 | 7,000.00 | .0 |
| TOTAL TRANSFERS IN/OUT | .00 | .00 | 9,000.00 | 9,000.00 | .0 |
| TOTAL FUND EXPENDITURES | 272,595.54 | 272,595.54 | 567,300.00 | 294,704.46 | 48.1 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

DEVILS LAKE REGIONAL AIRPORT

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------|---------------|------------|-----------|---------------|--------|
| NET REVENUE OVER EXPENDITURES | 653,147.83 | 653,147.83 | 31,434.00 | (621,713.83) | 2077.8 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

DVL - AIG#29

ASSETS

| | | | | |
|----------------|-----------------------|---|-------------|-------------|
| 9029-000-11000 | CASH IN COMBINED FUND | (| 233,528.07) | |
| | TOTAL ASSETS | | (| 233,528.07) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|----------------|------------------------------|---|-------------|-------------|
| 9029-000-30000 | FUND BALANCE | (| 233,528.07) | |
| | TOTAL FUND EQUITY | | (| 233,528.07) |
| | TOTAL LIABILITIES AND EQUITY | | (| 233,528.07) |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

AIG #35

ASSETS

9035-000-11000 CASH ALLOCATED TO OTHER FUNDS

5,677.27

TOTAL ASSETS

5,677.27

LIABILITIES AND EQUITY

FUND EQUITY

9035-000-30000 FUND BALANCE

5,677.27

TOTAL FUND EQUITY

5,677.27

TOTAL LIABILITIES AND EQUITY

5,677.27

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

SNOW REMOVAL EQUIPMENT

ASSETS

| | | | |
|----------------|-----------------------|----------|----------|
| 9037-000-11000 | CASH IN COMBINED FUND | 3,060.18 | |
| | TOTAL ASSETS | | 3,060.18 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|------------------------------|----------|----------|
| 9037-000-30000 | FUND BALANCE | 3,060.18 | |
| | TOTAL FUND EQUITY | | 3,060.18 |
| | TOTAL LIABILITIES AND EQUITY | | 3,060.18 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

AIG 38

ASSETS

| | | | |
|----------------|-----------------------|-----------|-----------|
| 9038-000-11000 | CASH IN COMBINED FUND | 14,117.00 | |
| | TOTAL ASSETS | | 14,117.00 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|------------------------------|-----------|-----------|
| 9038-000-30000 | FUND BALANCE | 14,117.00 | |
| | TOTAL FUND EQUITY | | 14,117.00 |
| | TOTAL LIABILITIES AND EQUITY | | 14,117.00 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

ASSETS

| | | | |
|----------------|-----------------------|----------|----------|
| 9039-000-11000 | CASH IN COMBINED FUND | 8,408.57 | |
| | TOTAL ASSETS | | 8,408.57 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|-------------|--------|
| 9039-000-30000 | FUND BALANCE | 8,408.57 | |
| | REVENUE OVER EXPENDITURES - YTD | (7,715.71) | |
| | TOTAL FUND EQUITY | | 692.86 |
| | TOTAL LIABILITIES AND EQUITY | | 692.86 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

FUND 9039

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------|---------------|------------|--------|-------------|------|
| 9039-000-37280 FAA FUNDS | 3,015.00 | 3,015.00 | .00 | (3,015.00) | .0 |
| TOTAL SOURCE 37 | 3,015.00 | 3,015.00 | .00 | (3,015.00) | .0 |
| TOTAL FUND REVENUE | 3,015.00 | 3,015.00 | .00 | (3,015.00) | .0 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

FUND 9039

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|-------------|--------|--------------|------|
| 9039-601-56600 PAYMENTS TO CONTRACTORS | 10,730.71 | 10,730.71 | .00 | (10,730.71) | .0 |
| TOTAL DEPARTMENT 601 | 10,730.71 | 10,730.71 | .00 | (10,730.71) | .0 |
| TOTAL FUND EXPENDITURES | 10,730.71 | 10,730.71 | .00 | (10,730.71) | .0 |
| NET REVENUE OVER EXPENDITURES | (7,715.71) | (7,715.71) | .00 | 7,715.71 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

ASSETS

| | | | |
|----------------|-------------------------------|-----------------|-----------------|
| 9040-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (1,782,439.73) | |
| | TOTAL ASSETS | | (1,782,439.73) |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|-------------------|--------------|--------------|
| 9040-000-21210 | ACCOUNTS PAYABLE | (15,400.00) | |
| | TOTAL LIABILITIES | | (15,400.00) |

FUND EQUITY

| | | | |
|----------------|---------------------------------|-----------------|--------------|
| 9040-000-30000 | FUND BALANCE | (1,767,039.73) | |
| | REVENUE OVER EXPENDITURES - YTD | 1,698,273.05 | |
| | TOTAL FUND EQUITY | | (68,766.68) |
| | TOTAL LIABILITIES AND EQUITY | | (84,166.68) |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

FUND 9040

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------|---------------|--------------|--------|-----------------|------|
| 9040-000-37280 FAA FUNDS | 1,768,157.57 | 1,768,157.57 | .00 | (1,768,157.57) | .0 |
| TOTAL SOURCE 37 | 1,768,157.57 | 1,768,157.57 | .00 | (1,768,157.57) | .0 |
| TOTAL FUND REVENUE | 1,768,157.57 | 1,768,157.57 | .00 | (1,768,157.57) | .0 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

FUND 9040

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|--------------|--------|-----------------|------|
| 9040-601-56600 PAYMENTS TO CONTRACTORS | 69,884.52 | 69,884.52 | .00 | (69,884.52) | .0 |
| TOTAL DEPARTMENT 601 | 69,884.52 | 69,884.52 | .00 | (69,884.52) | .0 |
| TOTAL FUND EXPENDITURES | 69,884.52 | 69,884.52 | .00 | (69,884.52) | .0 |
| NET REVENUE OVER EXPENDITURES | 1,698,273.05 | 1,698,273.05 | .00 | (1,698,273.05) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

AIG 41

ASSETS

| | | | | |
|----------------|-------------------------------|---|------------|------------|
| 9041-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (| 54,783.23) | |
| | TOTAL ASSETS | | (| 54,783.23) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|----------------|---------------------------------|-----------|------------|------------|
| 9041-000-30000 | FUND BALANCE | (| 54,783.23) | |
| | REVENUE OVER EXPENDITURES - YTD | 21,964.00 | | |
| | TOTAL FUND EQUITY | | (| 32,819.23) |
| | TOTAL LIABILITIES AND EQUITY | | (| 32,819.23) |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

AIG 41

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|-------------------------------|---------------|------------|--------|--------------|------|
| 9041-000-37280 FAA FUNDS | 21,964.00 | 21,964.00 | .00 | (21,964.00) | .0 |
| TOTAL SOURCE 37 | 21,964.00 | 21,964.00 | .00 | (21,964.00) | .0 |
| TOTAL FUND REVENUE | 21,964.00 | 21,964.00 | .00 | (21,964.00) | .0 |
| NET REVENUE OVER EXPENDITURES | 21,964.00 | 21,964.00 | .00 | (21,964.00) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

ADDENDUM

LIABILITIES AND EQUITY

FUND EQUITY

| | | |
|---------------------------------|--------------|--------------|
| REVENUE OVER EXPENDITURES - YTD | (48,028.69) | |
| TOTAL FUND EQUITY | | (48,028.69) |
| TOTAL LIABILITIES AND EQUITY | | (48,028.69) |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

ADDENDUM

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|--------------|--------|--------------|------|
| 9042-601-56600 PAYMENTS TO CONTRACTORS | 48,028.69 | 48,028.69 | .00 | (48,028.69) | .0 |
| TOTAL DEPARTMENT 601 | 48,028.69 | 48,028.69 | .00 | (48,028.69) | .0 |
| TOTAL FUND EXPENDITURES | 48,028.69 | 48,028.69 | .00 | (48,028.69) | .0 |
| NET REVENUE OVER EXPENDITURES | (48,028.69) | (48,028.69) | .00 | 48,028.69 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

CARES GRANT

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|-------------------|------------|------------|
| 9043-000-21210 | ACCOUNTS PAYABLE | 114,861.82 | |
| | TOTAL LIABILITIES | | 114,861.82 |

FUND EQUITY

| | | | |
|---------------------------------|-----------------|-----------------|--|
| REVENUE OVER EXPENDITURES - YTD | (1,613,286.21) | | |
| TOTAL FUND EQUITY | | (1,613,286.21) | |
| TOTAL LIABILITIES AND EQUITY | | (1,498,424.39) | |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

CARES GRANT

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|-----------------|-----------------|--------|-----------------|------|
| 9043-601-56600 PAYMENTS TO CONTRACTORS | 1,613,286.21 | 1,613,286.21 | .00 | (1,613,286.21) | .0 |
| TOTAL DEPARTMENT 601 | 1,613,286.21 | 1,613,286.21 | .00 | (1,613,286.21) | .0 |
| TOTAL FUND EXPENDITURES | 1,613,286.21 | 1,613,286.21 | .00 | (1,613,286.21) | .0 |
| NET REVENUE OVER EXPENDITURES | (1,613,286.21) | (1,613,286.21) | .00 | 1,613,286.21 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
JUNE 30, 2023

LAKE RGN NARCOTICS TASK FORCE

ASSETS

| | | | | |
|----------------|---------------------------|---|------------|------------|
| 9500-000-11000 | CASH IN COMBINED FUND | (| 41,383.96) | |
| 9500-000-11320 | BREMER BK CHK #1000488 | | 42,029.46 | |
| 9500-000-11390 | BREMER BANK-SEIZED ASSETS | | 118,607.62 | |
| | | | | |
| TOTAL ASSETS | | | | 119,253.12 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | | |
|-------------------|-------------------------|---|-----------|--------|
| 9500-000-21210 | ACCOUNTS PAYABLE | | 1,092.33 | |
| 9500-000-22220 | STATE W/H TAXES PAYABLE | | 185.00 | |
| 9500-000-22290 | MEDICARE PAYABLE | | 57.03 | |
| 9500-000-22300 | ND PERS | (| 2,277.26) | |
| 9500-000-22310 | FICA PAYABLE | (| 997.79) | |
| 9500-000-22440 | HEALTH PREMIUMS PAYABLE | | 2,119.06 | |
| | | | | |
| TOTAL LIABILITIES | | | | 178.37 |

FUND EQUITY

| | | | | |
|------------------------------|---------------------------------|-----------|-----------|-----------|
| 9500-000-30000 | FUND BALANCE | | 16,976.69 | |
| | REVENUE OVER EXPENDITURES - YTD | 42,029.46 | | |
| | | | | |
| TOTAL FUND EQUITY | | | | 59,006.15 |
| | | | | |
| TOTAL LIABILITIES AND EQUITY | | | | 59,184.52 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

LAKE RGN NARCOTICS TASK FORCE

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-----------------------------|---------------|------------|--------|--------------|------|
| | <u>INTERGOVT. REVENUE</u> | | | | | |
| 9500-000-33660 | FEDERAL GRANTS | 47,366.87 | 47,366.87 | .00 | (47,366.87) | .0 |
| 9500-000-33690 | BENSON COUNTY CONTRIBUTIONS | 10,000.00 | 10,000.00 | .00 | (10,000.00) | .0 |
| | TOTAL INTERGOVT. REVENUE | 57,366.87 | 57,366.87 | .00 | (57,366.87) | .0 |
| | TOTAL FUND REVENUE | 57,366.87 | 57,366.87 | .00 | (57,366.87) | .0 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

LAKE RGN NARCOTICS TASK FORCE

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|------------|--------|--------------|------|
| | | | | | | |
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 9500-000-41100 | PERMANENT SALARIES | 8,836.88 | 8,836.88 | .00 | (8,836.88) | .0 |
| 9500-000-42100 | HEALTH INS. PREMIUMS (BCBS) | 4,910.58 | 4,910.58 | .00 | (4,910.58) | .0 |
| | TOTAL NON-DEPARTMENTAL | 13,747.46 | 13,747.46 | .00 | (13,747.46) | .0 |
| | <u>TASK FORCE GREANT</u> | | | | | |
| 9500-510-44100 | OFFICE SUP. & POSTAGE | 531.45 | 531.45 | .00 | (531.45) | .0 |
| 9500-510-44240 | GAS, OIL, GREASE, ETC. | 687.72 | 687.72 | .00 | (687.72) | .0 |
| 9500-510-56500 | EQUIPMENT (\$500 OR OVER) | 370.78 | 370.78 | .00 | (370.78) | .0 |
| | TOTAL TASK FORCE GREANT | 1,589.95 | 1,589.95 | .00 | (1,589.95) | .0 |
| | TOTAL FUND EXPENDITURES | 15,337.41 | 15,337.41 | .00 | (15,337.41) | .0 |
| | NET REVENUE OVER EXPENDITURES | 42,029.46 | 42,029.46 | .00 | (42,029.46) | .0 |

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
17-Jul-23

| VENDOR | AMOUNT DUE |
|---------------|-------------------|
|---------------|-------------------|

AIRPORT

| | |
|------------------------------|-------------|
| Benson County Farmer's Press | \$84.50 |
| Capital One-Walmart | \$24.71 |
| Dakota Implement | \$69.87 |
| Decorated Wearables | \$431.76 |
| Double Z Broadcasting | \$500.00 |
| Elk's Lodge | \$150.00 |
| Farmer's Union Insurance | \$12,673.00 |
| John Deere Financial | \$80.19 |
| Lakota American | \$107.25 |
| Leevers | \$79.17 |
| MDU | \$82.61 |
| NDTC | \$301.89 |
| Nodak Electric | \$1,487.04 |
| Nutrien Ag Solutions | \$257.50 |
| Scott Cruse | \$276.92 |

CITY

| | |
|--------------------------------|------------|
| Advanced Counseling for Change | \$400.00 |
| Affinity Global Solutions | \$1,155.00 |
| AllState Peterbilt | \$962.38 |
| Amazon | \$1,142.50 |
| Aramark | \$287.69 |
| Baker & Taylor | \$1,968.17 |
| Bergstrom Electric | \$546.50 |
| Blackstone Publishing | \$216.69 |
| Butler | \$97.90 |
| Capital One-Walmart | \$28.97 |
| CarQuest | \$29.03 |

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
17-Jul-23

| VENDOR | AMOUNT DUE |
|--|-------------------|
| Caselle | \$1,464.00 |
| Cassandra Cloud | \$53.89 |
| Central Business Systems | \$362.35 |
| Central Square Technologies | \$2,651.18 |
| Champion Media-DL Journal | \$1,384.47 |
| CNH Industrial Retail-Titan Machinery | \$7,434.42 |
| Comprise Technologies | \$1,000.00 |
| Corporate Payment Systems-Bremer Credit Card | \$5,532.69 |
| Creative Impressions | \$152.37 |
| Dakota Wash Master | \$240.00 |
| David Rader | \$615.00 |
| Demco | \$319.85 |
| Dustin Dimmler | \$157.50 |
| Equipment Distributioon Management | \$550.00 |
| Exhaust Pros | \$43.00 |
| Farmer's Union Oil | \$19,482.50 |
| Ferguson Waterworks | \$527.02 |
| Franco Van Rensburg | \$25.00 |
| Global Safety Network | \$65.05 |
| Grand Forks Utility Billing | \$22,323.46 |
| Grand Forks Welding & Machine | \$37,141.63 |
| Guy Callender | \$765.00 |
| Hach Company | \$793.63 |
| Hawkins | \$551.15 |
| Home of Economy | \$645.06 |
| Information Technology | \$283.40 |
| Interstate Billing | \$3,959.77 |
| JB Vending | \$3,295.52 |
| Joe & Bros Mow for Dough | \$2,475.00 |
| John Deere Financial | \$68.43 |
| Keller's Briteway | \$111.00 |

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
17-Jul-23

| VENDOR | AMOUNT DUE |
|------------------------------------|-------------------|
| Lake Access Fund | \$10,000.00 |
| Lake Region Ambulance Service | \$50,000.00 |
| Lake Region Corporation | \$8,684.00 |
| Lake Region Electric | \$581.82 |
| Lake Region Law Enforcement Center | \$102,544.97 |
| Lake Region Sheet Metal | \$217.00 |
| Lake Surveying Services | \$1,292.50 |
| LEAF | \$97.00 |
| Leevers | \$175.06 |
| Leon's Building Center | \$297.28 |
| Mack Plumbing | \$1,236.59 |
| Marketplace Motors | \$3,779.03 |
| MDU | \$432.49 |
| Nelson International | \$9,006.59 |
| Northstar Auto | \$31.00 |
| ND Dept of Enviromental Quality | \$300.00 |
| ND Dept of Health | \$475.00 |
| North Dakota One Call | \$131.20 |
| NDTC | \$117.65 |
| Nutrien Ag Solutions | \$9,655.35 |
| O'Reilly's Automotive | \$71.71 |
| Ottertail Power | \$792.46 |
| Overdrive | \$3,500.00 |
| Pomp's Tire Service | \$447.74 |
| Prairie Truck & Tractor Repair | \$12.53 |
| PS Doors | \$1,471.00 |
| Sam Hanson | \$10.50 |
| Sandberg Tech of ND | \$56.00 |
| Sanitation Products | \$3,945.20 |
| Senior Meals | \$60.00 |
| Service Tire | \$1,815.94 |

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
17-Jul-23

| VENDOR | AMOUNT DUE |
|----------------------------|---------------------|
| Stefan Du-Toit | \$25.00 |
| Sue Schwab | \$60.00 |
| The Glass Shop | \$339.34 |
| Toshiba Business Solutions | \$17.70 |
| Track Inc | \$2,993.19 |
| Ultimate Safety Concepts | \$5,746.50 |
| Unpopped Colonels, LLC | \$200,000.00 |
| Wang's Welding & Machining | \$1,189.71 |
| Xpress Bill Pay | \$375.95 |
| Yunker Law Firm | \$8,333.33 |
| TOTAL LIST OF BILLS | \$568,232.91 |