



Monday, April 21, 2025
5:30PM CST

City Commission Meeting Agenda
Devils Lake City Hall Commission Chambers
423 6th St NE, Devils Lake, 58301

Meeting Items

- 1) Call to Order
- 2) Approval of Minutes – April 07, 2025

Awards and Proclamations

Public Hearings – 5:30 PM

Bid Openings – 5:30 PM

- 1) Devils Lake City Project 250102
- 2) Devils Lake City Project 250103
- 3) Devils Lake City Project 250104

Visitors or Delegations

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

Commission Portfolios

- 1) Fire Department - Out of State Travel Request
- 2) City Administrator – Nuisance Enforcement Operations

Old Business

Consent Agenda

New Business

- 1) Curbside Recycling Service
- 2) Resolution Calling for a Special Election to Empower City Commission to Approve an Additional .50% Sales Tax
- 3) Reappointments to Shade Tree Committee
- 4) Transient Merchant Permit – Jenay Boucher (Mobile Coffee Trailer)
- 5) Second Reading of Ordinance 1006 – Planning & Zoning Commission – Camp Grafton
- 6) Second Reading of Ordinance 1007 – City Code 8.04.015 : Nuisances – Purpose
- 7) Second Reading of Ordinance 1008 - City Code 8.04.030 : Nuisances - Abatement Notice
- 8) Second Reding of Ordinance 1009- City Code 8.04.050 : Nuisances - Exemptions

- 9) Second Reading of Ordinance 1010 – City Code 8.04.060 : Nuisances – Maintaining Public Nuisance - Penalty
- 10) Second Reading of Ordinance 1011 - City Code 8.08.080 : Nuisances - Penalty

Citizen Comment

Informational Items

- 1) March 2025 Finances
- 2) 2025 Quarter 1 Fixed Assets Report
- 3) 2025 Quarter 1 Economic Data

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.

**MEETING MINUTES OF THE CITY COMMISSION
OF THE CITY OF DEVILS LAKE, ND
April 07, 2025**

The regular meeting of the Devils Lake City Commission was held on April 07, 2025 with the following members present: President Moe and Commissioners Hach, Knowski, Pierce and Uhlenkamp.

MEETING ITEMS

- 1) Call to Order
- 2) Approval of Minutes – March 03, 2025

Commissioner Pierce made a motion to approve the minutes from the March 03, 2025 City Commission meeting. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously.

- 3) Approval of Minutes – March 17, 2025

Commissioner Uhlenkamp made a motion to approve the minutes from the March 17, 2025 City Commission meeting. Commissioner Knowski seconded the motion, and the motion was approved unanimously.

- 4) Approval of Minutes – March 26, 2025, Special Meeting

Commissioner Pierce made a motion to approve the minutes from the March 26, 2025 City Commission meeting. Commissioner Hach seconded the motion, and the motion was approved unanimously.

AWARDS AND PROCLAMATIONS

PUBLIC HEARINGS – 5:30 PM

- 1) Pine Meadows Subdivision – TABLED

Commissioner Pierce made a motion to table the public hearing. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously.

BID OPENINGS – 5:30 PM

VISITORS OR DELEGATIONS

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

1) Devils Lake Chamber & Tourism – Suzie Kenner

Suzie Kenner with the Devils Lake Chamber of Commerce and Tourism provided an update to the City Commission on what they have been involved with and have planned in the near future. She said they are in the third year of their 3-year strategic plan. She said she is proud of the strides that have been taken in the area on the tourism and promotion front. She said they will have a dedication on June 8th for the ADA Accessible fishing dock project. Ms. Kenner said military family appreciation night will be held at Dockside Entertainment Center on May 1st. She said they will not be having Ribfest this year due to the declining number of rib cookers. Commissioner Pierce made a motion to release the quarter one and quarter two sponsorship funds to the Devils Lake Chamber of Commerce. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously on a roll call vote.

2) Edie Johnson – Utility Bill Appeal

Edie Johnson appealed to the City Commission for a high utility bill she received the last two months. She said she had a running toilet in her basement that she could not hear due to her limited hearing. She added that she is recently widowed and had knee surgery, which prevented her from going downstairs to check her basement like she normally does. She said she is on a fixed income and the two bills over \$700 is a heavy cost for her to bare. The City Administrator said the Commission is usually pretty firm on the utility bill but said there are instances when they have forgiven the sewer charge. He said because of financial hardship, knee replacement, and being recently widowed, if the Commission was inclined, they could consider waiving the sewer portion of the bill and having him work with Ms. Johnson on a repayment plan through the end of the year. Commissioner Pierce made a motion to waive the sewer charges for the last two months on Ms. Johnson's utility bill and forward Ms. Johnson to work with the City Administrator on a payment plan for the remaining expenses. Commissioner Knowski seconded the motion, and the motion was approved unanimously.

COMMISSION PORTFOLIOS

Commissioner Knowski – the Assistant City Engineer said there were a couple job openings in the Utilities Department. He said job descriptions are on the website. Commissioner Pierce asked when the street would be fixed near the water tower. The Assistant City Engineer said they intend to wait until the frost recedes and the weather warms up, then they'll re-examine the situation and patch up the street.

Commissioner Hach – The Assistant City Engineer said garbage cans that are normally placed in the alley need to be moved out onto the boulevard for the time being.

Commissioner Uhlenkamp – The Assistant City Engineer Streets is focused on sweeping and patch up potholes.

Commissioner Pierce – The Fire Chief said they have some people at FDIC training. He said they are doing some training for the ARFF mission surrounding self-inspections.

President Moe – The Police Chief said everything was going well in their department.

1) Engineering: Authorize Call for Bids – Curb, Gutter, & Sidewalk

Commissioner Pierce made a motion to authorize the call for bids. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously.

2) Engineering: Authorize Call for Bids – Street Repair

Commissioner Knowski made a motion to authorize the call for bids. Commissioner Hach seconded the motion, and the motion was approved unanimously.

3) Engineering: Authorize Call for Bids – Automated Sanitation Truck

Commissioner Uhlenkamp made a motion to authorize the call for bids. Commissioner Pierce seconded the motion, and the motion was approved unanimously.

4) Engineering: Acknowledgement of Hwy 19 Closure for Devils Run

Commissioner Pierce made a motion to approve the agreement for the closure of Highway 19 for Devils Run. Commissioner Knowski seconded the motion, and the motion was approved unanimously.

5) Police: Letter from US Department of the Interior

President Moe acknowledged the letter from the US Department of the Interior thanking the Police Department for their support during the incident on Spirit Lake Nation a few weeks prior.

6) City Administrator: Out of State Travel Request

The City Administrator requested out of state travel to a city manager's conference in Kalispell, Montana. Commissioner Pierce made a motion to approve the out-of-state travel request. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously.

OLD BUSINESS

CONSENT AGENDA

NEW BUSINESS

1) Ordinance 1006 – Planning & Zoning Commission – Camp Grafton

The City Administrator reviewed the proposed ordinance, which adds the Commander of Camp Grafton or their designee as a non-voting ex-officio member of the Planning and Zoning Commission. This was the first reading of the ordinance.

2) Ordinance 1007 – City Code 8.04.015 : Nuisances – Purpose

The City Administrator said he met with the Fire Chief and City Attorney on ordinances related to nuisances. He said the fall into a variety of buckets, like grass, garbage, junk, blighted structures, and overlaying all of it, habitual offenders. He said the ordinances proposed specifically relate to grass and habitual offenders.

The City Administrator said they are proposing moving away from certified mail to alert properties of nuisance violations and transitioning towards personal service from the Police Department. He said he spoke with the Police Chief and they are aligned that they could be counted on to support the nuisance officer in this regard. He said the notice to address grass and weed related nuisances is recommended to be reduced from eight days to five days.

The City Administrator said in regards to habitual offenders, the City Attorney recommended adding a criminal component to the penalty structure. He said the first offense would be handled on a normal basis, but then the second and third violations would be noted as an infraction with a monetary penalty, with the fourth being able to be charged as a B misdemeanor.

The City Attorney reviewed the changes to the ordinance. This was the first reading of the ordinance.

3) Ordinance 1008 – City Code 8.04.030 : Nuisances – Abatement Notice

The City Attorney reviewed the changes to the ordinance.

The City Administrator spoke about the ability to special assess delinquent nuisance-related bills to the property. He spoke about instances where the special assessment process takes place in concurrence with a property transaction. He said that delinquent bills are assessed but that when property transactions take place, the new owners are sometimes not aware and become upset with having to pay the delinquent bill from the previous owner. He said there are not many effective avenues for recouping funds from residents that don't pay their bills, other than turning

their water off in applicable circumstances or special assessing the property. He asked the Commission if they would uphold the standard, that should a property be issued a nuisance related bill, just like a utility bill, and they do not pay, that the City will special assess the delinquent bill to the property, regardless if they sell the property. The Commission agreed that there were no better alternatives and authorized the City Administrator to write a letter to the realtors who do most of the business in town to encourage them to inform their clients that the City's policy is the special assess delinquent bills to the property, regardless if the owner changes.

This was the first reading of the ordinance.

4) Ordinance 1009- City Code 8.04.050 : Nuisances – Exemptions

The City Attorney reviewed the changes to the ordinance. This was the first reading of the ordinance.

5) Ordinance 1010 – City Code 8.04.060 : Nuisances – Maintaining Public Nuisance – Penalty

The City Attorney reviewed the changes to the ordinance. This was the first reading of the ordinance.

5) Ordinance 1011 - City Code 8.08.080 : Nuisances – Penalty

The City Attorney reviewed the changes to the ordinance. This was the first reading of the ordinance.

6) Dedication of Right of Way

Commissioner Knowski made a motion to approve the dedication of the right of way. Commissioner Hach seconded the motion, and the motion was approved unanimously.

7) 2025 Aerial Mosquito Control Agreement

Commissioner Pierce made a motion to approve 2025 Aerial Mosquito Control Agreement. Commissioner Knowski seconded the motion, and the motion was approved unanimously.

8) 2025 Summer Maintenance Contract with Ramsey County

Commissioner Uhlenkamp made a motion to approve the 2025 Summer Maintenance Contract with Ramsey County. Commissioner Pierce seconded the motion, and the motion was approved unanimously on a roll call vote.

9) Property Transfer via Quit Claim Deed to Jobs Development Authority

Commissioner Knowski made a motion to transfer the properties with the legal description of *“Lots One (1), Two (2), Three (3), and Four (4), Outlot B, Smith Sub Replat, City of Devils Lake, Ramsey County, North Dakota”* to the Jobs Development Authority via quit claim deed. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously.

Citizen Comment

Informational Items

- 1) February 2025 Finances

LIST OF BILLS

Commissioner Pierce made a motion to approve the list of bills as submitted. Commissioner Hach seconded the motion, and the motion was approved unanimously on a roll call vote.

SPENCER HALVORSON
CITY ADMINISTRATOR/AUDITOR

JIM MOE
PRESIDENT OF CITY COMMISSION

CALL FOR BIDS

Sealed bids will be received by the Board of City Commissioners until 5:00 pm, April 21, 2025, for “Devils Lake City Project 250102”. Bids will be opened and publicly read at Devils Lake City Offices, 423 6th St, Devils Lake, ND, 5:30 pm, April 21, 2025.

Project includes milling of existing asphalt roadway and paving of hot mix asphalt. Bid items for the project include approximately 3,900 TON of “Aggregate Base Course – CL 5”; 43,000 SY of “Milling”; 5,800 TON of “Hot Mix Asphalt” and all other items necessary for completion of a mill & overlay project.

Copies of the plans and specifications are available in the office of the City Engineer, City Offices, 423 6th St, PO Box 1048, Devils Lake, ND, 58301. There will be a \$25.00 non-refundable fee for each copy.

The Board of City Commissioners reserve the right to reject any or all bids, to waive technicalities, or to award the project in a manner that is deemed in the best interest of the City.

Each bid must be labeled on the outside of the envelope with the following:

1. Name of the person/firm submitting bid.
2. Must be marked “Devils Lake City Project 250102”.
3. Each bid must be accompanied by a separate envelope containing the Contractor’s license and bid bond. Bid bond must be equal to five percent (5%) of the full amount of the bid and in the form of a bidder’s bond.

Dated at my office this 26th day of March, 2025.

Spencer Halvorson
City Administrator/Auditor

For legals: 3-27-25, 4-3-25, 4-10-25

CALL FOR BIDS

Sealed bids will be received by the Board of City Commissioners until 5:00 pm, April 21, 2025, for “Devils Lake City Project 250103”. Bids will be opened and publicly read at Devils Lake City Offices, 423 6th St, Devils Lake, ND, 5:30 pm, April 21, 2025.

Project includes bituminous seal coat of various roadways throughout the City of Devils Lake. Bid items for the project include approximately 80,000 GAL of “CRS2P Emulsified Asphalt”; 2,500 TON of “Cover Coat Material CL 41” and all other items necessary for completion of a seal coat project.

Copies of the plans and specifications are available in the office of the City Engineer, City Offices, 423 6th St, PO Box 1048, Devils Lake, ND, 58301. There will be a \$25.00 non-refundable fee for each copy.

The Board of City Commissioners reserve the right to reject any or all bids, to waive technicalities, or to award the project in a manner that is deemed in the best interest of the City.

Each bid must be labeled on the outside of the envelope with the following:

1. Name of the person/firm submitting bid.
2. Must be marked “Devils Lake City Project 250103”.
3. Each bid must be accompanied by a separate envelope containing the Contractor’s license and bid bond. Bid bond must be equal to five percent (5%) of the full amount of the bid and in the form of a bidder’s bond.

Dated at my office this 26th day of March, 2025.

Spencer Halvorson
City Administrator/Auditor

For legals: 3-27-25, 4-3-25, 4-10-25

CALL FOR BIDS

Sealed bids will be received by the Board of City Commissioners until 5:00 pm, April 21, 2025, for “Devils Lake City Project 250104”. Bids will be opened and publicly read at Devils Lake City Offices, 423 6th St, Devils Lake, ND, 5:30 pm, April 21, 2025.

Project includes milling of existing asphalt roadway and paving of hot mix asphalt. Bid items for the project include approximately 10,500 SY of “Milling”; 1,000 TON of “Hot Mix Asphalt” and all other items necessary for completion of a mill & overlay project.

Copies of the plans and specifications are available in the office of the City Engineer, City Offices, 423 6th St, PO Box 1048, Devils Lake, ND, 58301. There will be a \$25.00 non-refundable fee for each copy.

The Board of City Commissioners reserve the right to reject any or all bids, to waive technicalities, or to award the project in a manner that is deemed in the best interest of the City.

Each bid must be labeled on the outside of the envelope with the following:

1. Name of the person/firm submitting bid.
2. Must be marked “Devils Lake City Project 250104”.
3. Each bid must be accompanied by a separate envelope containing the Contractor’s license and bid bond. Bid bond must be equal to five percent (5%) of the full amount of the bid and in the form of a bidder’s bond.

Dated at my office this 26th day of March, 2025.

Spencer Halvorson
City Administrator/Auditor

For legals: 3-27-25, 4-3-25, 4-10-25

**RESOLUTION CALLING FOR A SPECIAL ELECTION ON JULY 22, 2025 TO AMEND
THE HOME RULE CHARTER OF THE CITY OF DEVILS LAKE TO EMPOWER THE CITY
COMMISSION TO APPROVE AN ADDITIONAL .50% SALES TAX**

APRIL 21, 2025

WHEREAS, The Board of City Commissioner of the City of Devils Lake, North Dakota (The “City”) recognizes the City has long been a tourist destination and regional City with transient populations frequenting the community to a disproportionate amount comparable to any other community in North Dakota; and

WHEREAS, the City sees a need to support and ensure the long-term financial viability of the current level of public safety services provided to the residents of the City of Devils Lake; and

WHEREAS, the City has immediate and future facility needs, to include the location, quantity, and quality of its space for the Police Department and City Offices, for which there is not a sustainable long-term funding source for; and

WHEREAS, the City is mindful of recent property tax and sales tax approvals by area residents, and believes the funding for such investments should come with minimal financial impact to the residents of the City; and

THEREFORE, the City formally calls for a special election on July 22, 2025 to amend the Home Rule Charter to empower the City Commission to approve an additional .50% sales tax to assist in funding public safety operations, public buildings and any financing associated with such investments, infrastructure and its financing, and utility bill subsidization.

Signed this ____ day of _____, 2025.

ATTEST:

CITY OF DEVILS LAKE

Spencer Halvorson
City Administrator/Auditor

Jim Moe, President
Devils Lake City Commission

The motion for the adoption of the foregoing resolution was duly made by Commissioner _____, seconded by Commissioner _____ and upon vote being taken thereon, the following voted in favor: Commissioners _____, the following voted against the same: _____, and the following were absent: _____; whereupon said resolution was declared duly passed and was signed by the President of the City Commission and by the City Auditor.

Agenda Item: City Facility Long Term Planning & Consideration of Funding Options

Submitted By: Spencer Halvorson, City Administrator/Auditor

Staff Recommended Action: Provide feedback and guidance on City facility long term planning and proposed funding plan as described in the staff report

BACKGROUND

The City Offices Remodel Working Group has met a handful of times in the past two months. After receiving feedback from employees at City Offices and reviewing potential scopes for a remodel, the working group has submitted concepts for the City Commission's consideration (Attachment #1).

In discussing plans for remodeling the existing City Offices, the working group felt it necessary to consider the entire organization's facility needs to ensure a remodel of the City Offices building for continued City Offices purposes is most appropriate as the City considers its long-term strategic facility needs. The working group took consideration of other potential uses for the City Offices facility that could be in the overall best interest of the organization for consideration by the full City Commission.

Given the current conversations surrounding the Lake Region Law Enforcement Center (LRLEC), its current circumstances and inevitable relocation or restructure, along with the community conversations surrounding safety downtown, it was the view of the group that the City Commission should consider relocating the Police Department downtown to the current City Offices location and relocating City Offices to another area in the downtown (Attachment #2).

To make such a capital investment in relocating both City Offices and the Police Department, the City would need to consider raising additional funding beyond its current revenue streams. The working group has come up with a proposal that could accomplish such relocations and provide further long term support for future City facility needs while also being considerate of the costs to City residents and keeping their current and future fees/taxes in line with what they currently are today. ***The working group would like the full City Commission's feedback on the funding concepts laid out in the following pages.***

ANALYSIS

Property Tax – Sales Tax and the Regional Economy

It would be timely for the City of Devils Lake to have a larger and broader discussion on how the City holistically finances its operations. The City has increased its contribution of sales tax revenues over time to the general fund to offset the burden on property taxes and is allocating 42.75% of the city's sales tax revenue to the General Fund for the 2025 budget. The maximum that can be allocated currently, given the City's ordinances, is 44%. The City is nearing its maximum capability to offset property taxes via sales tax and already transfers the maximum of 20% of revenue generated in its Enterprise Funds.

The City of Devils Lake has a sales tax of 2.5% and is broken out the following ways:

Percentage Breakdown	2024 Dollar Equivalent
1.00% → Economic Development, Infrastructure, Property Tax Relief, Debt Service, Sewage Treatment	\$ 1,920,000
0.75% → Infrastructure and financing of infrastructure	\$ 1,440,000
0.50% → Flood Protection Project Debt Repayment, Water Treatment, Water Source, Storm Water, Community Development, Public Facilities	\$ 960,000
0.25% → Park District Facilities and Infrastructure	\$ 480,000
TOTAL → 2.50%	\$ 4,800,000

Devils Lake is a regional hub, providing the needed public services and public infrastructure utilized by many area residents that do not necessarily live within City limits. As shown in the following table, the proportion of City residents vs total regional residents are heavily lopsided compared to other communities.

<u>City</u>	<u>Population</u>	<u>County</u>	<u>Population</u>	<u>Percent City</u>
Devils Lake	7,200	Ramsey County & Spirit Lake Nation	15,600	46%
Valley City	6,550	Barnes	10,730	61%
Grand Forks/EGF	68,000	Grand Forks/Clay	103,000	66%
Dickinson	25,130	Stark	33,000	76%

Minot	47,370	Ward	68,330	69%
Jamestown	15,690	Stutsman	21,390	73%
Wahpeton*	8,000	Richland	16,560	48%
Bismarck/Mandan	100,000	Burleigh/Morton	134,000	75%

**14 incorporated towns in Richland County vs 7 in Ramsey*

Devils Lake's most prominent economic drivers are undoubtedly agriculture and tourism, both of which thrive on the regional assets outside of the City's boundaries. The City of Devils Lake serves as the regional hub for economic activity necessary to support both of those economic drivers. As depicted above, the City's population compared to the regional population (with the inclusion of Spirit Lake Nation) is uniquely disproportionate compared to other North Dakota communities – being under 50%. Devils Lake does heavily depend on sales tax for its funding of infrastructure and general fund operations currently. Devils Lake has the tools available through its sales tax levy authority to fully embrace its identity as an outdoor and agricultural epicenter. The City could utilize the reality of its regional economy to the benefit of City residents – which will in turn reduce the burden on property tax for the funding of City operations. Regional and transient populations that benefit from City services may not necessarily pay City property tax and will further help financially support the City.

Public Safety Operations and Police Department Facility Needs

The City provides a high level of public safety services for the residents of Devils Lake, including a 24 hour staffed Fire Department and a Police Department operating with four more officers than it did 20 years ago (and two more than it did 10 years ago), all while the population of the City has remained the same. The Police Department has also created a School Resource Program and has expanded that to two sworn officers. Currently, the City levies just over \$2,075,000 in property tax yet spends over \$3.8 million to operate the Police and Fire Departments (\$4.55 million if you include half of city attorney services, 911, and LRLEC).

2025 Budget	Amount
Fire Department	\$ 1,043,442
Police Department	\$ 2,763,490
½ Legal Services	\$ 55,000
911 & LEC	\$692,750
TOTAL	\$ 4,554,682

The Police Department is currently in a cramped office footprint at the LRLEC and has no garage space for any of its squad cars. The LRLEC facility and organization is likely to undergo significant reforms in the very near future, which will impact the Police Department. If a relocation of the Police Department is necessary, which is evident from current discussions and circumstances at

the LRLEC, then downtown would be a prime location given recent conversations surrounding concerns of safety downtown.

It is proposed for the Commission's consideration and feedback whether it would be appropriate to pursue a 0.5% sales tax to fund a long-term debt issuance for public facilities and public safety, where the City would relocate the Police Department from the current LRLEC to downtown, and relocate City Offices to another location downtown. It is suggested the City Commission consider making these policy decisions in the near to immediate future and use such a sales tax to the maximum benefit for residents of the City of Devils Lake. It may be prudent to explore now rather than wait four to five years when funding for public safety operations become a concern/unsustainable and the Police Department is in urgent need of a new location.

Offsetting costs to City Residents

The citizens of the Lake Region have recently approved a few referendums increasing revenues to other political subdivisions. They include:

- 1) School Bond Referendum
- 2) Sales Tax for Park District Infrastructure Projects
- 3) Ambulance Service Mill Levy

The working group felt it important that any proposed initiative to raise revenue for these needs come along with minimal financial impact to the residents of the City of Devils Lake. As noted above, a .5% sales tax in 2024 would have brought in \$960,000. The City would need to issue a 15 year bond for around \$5 million to fund the relocation of the Police Department to the current City Offices building (with the addition of a garage to the west side) and relocate City Offices to another location downtown. With SRF Bond 2015 (Fund 5481) set to expire in 2026 or 2027, some sales tax revenue will become available, the City would need to utilize around \$400,000 per year in new revenue to fund such a project.

In the effort to offset costs to city residents, the group reviewed the potential of pairing the proposed facility and operational purposes of the sales tax with property tax relief. With the changes at the state level and likelihood of property tax credit for primary residence, property tax relief would not have the same effect to property owners as it would have in the previous decade. The working group reviewed areas where it would make sense to subsidize current expenses to City residents with additional sales tax revenue and identified the \$9 Water Source Replacement Fee as a current income source that could be reduced and offset by additional sales tax revenue. Currently the fee is charged on nearly every utility account with the City and brings in roughly \$275,000 per year. In review of the Water Source Replacement Fund (Attachment #4), the City could meet its needs through a revenue replacement in the amount of \$235,000 via sales tax and save every household and business with a water utility account \$108 per year. The City currently has relatively low water and sewer rates and the elimination of this fee could offset likely increases needed in other departments and help ensure the long-term affordability of household utility bills.

Being Sales Tax Dependent Responsibly & Having a Plan with Flexibility for Future Commissions

The proposed .5% sales tax would bring the city's sales tax to 3%. If the City is to transition towards financing a community with reasonable City property tax, low utility rates, while being exposed to the market via significant sales tax dependency, it is imperative the City do so responsibly. It is proposed that the City create a fund (Attachment #5 & #6) that can serve as the financing vehicle for the above proposals, while gradually growing over time to a balance of \$3 million over the course of an estimated 10 years. This would provide the City with an emergency reserve so when market environments are undesirable, immediate hardship would not upend the City's finances.

It is also proposed that if such a fund be created, that it be capped at a dollar amount determined by the Commission to ensure the City does not simply bank the money and that city residents would see the return on investment for their tax dollars. The current proposal shows a cap on the fund of \$3 million. Once the fund grew to maturity, it would be future City Commissions' determination to use the excess income stream to further offset costs to City residents or undertake additional projects on behalf of the people of the Lake Region.

The fund as it is currently shown would provide the citizens of Devils Lake a defined plan of what additional sales tax revenues would be spent on for the next 10 years, as well as provide future City Commissions the flexibility to address future undefined needs of City residents – all while responsibly increasing the community's dependence on sales tax through the funds gradual growth to its determined limit.

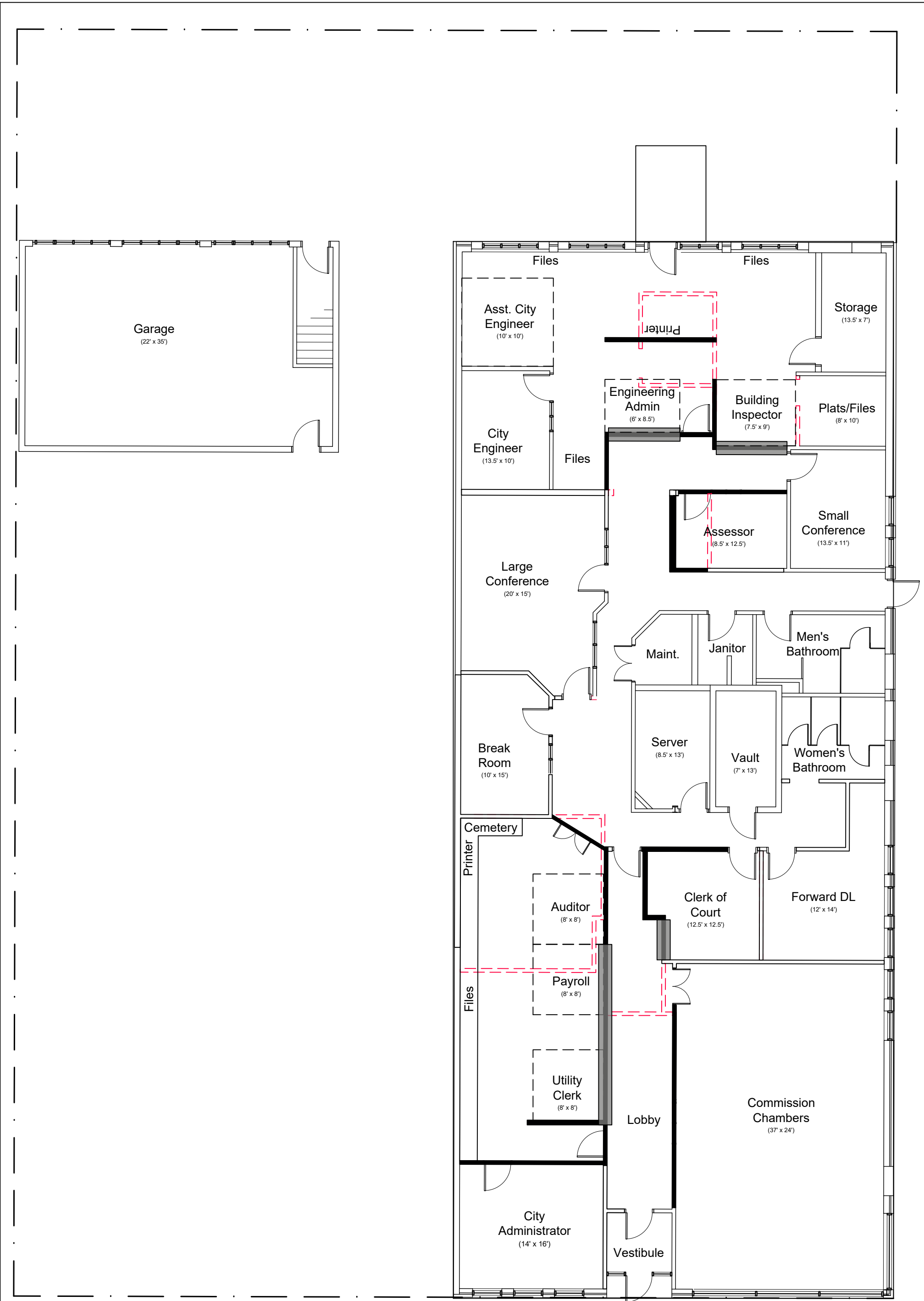
Summary

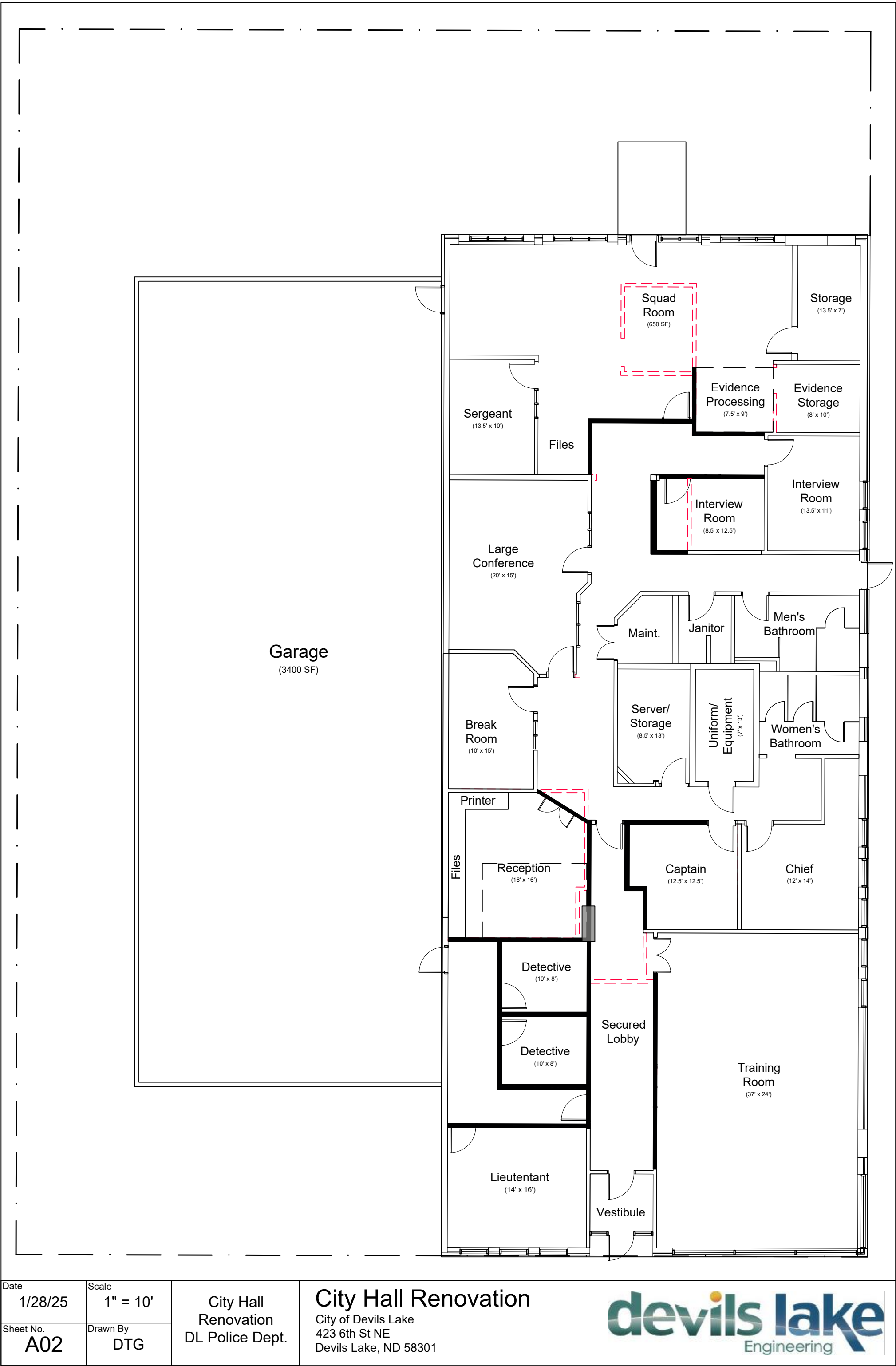
The City has a defined concept to remodel the current City Offices facility for the Commission's review. The working group is not convinced the City Offices building in its current use is necessarily the best long-term purpose of the facility for the organization and is inquiring the full Commission's perspective on the City's facility needs and the alternative proposal.

Future City facility and public safety operational needs offer an opportunity to rethink how the City finances its operations. If done strategically now, the City could provide a consistent funding source for City facility needs, ensure the long-term financial security of its public safety service delivery level, offset current and future costs to City residents, and responsibly reduce its current dependency on property taxes in favor of sales tax. The alternative proposal is put forward for the City Commission's consideration and feedback.

ATTACHMENTS

- #1 – City Hall Remodel Proposed Layout and Scope
- #2 – City Hall Remodel as Potential Future Police Department
- #3 – Water Source Replacement Fund
- #4 – Strategic Investments Fund Years 1-10
- #5 – Strategic Investments Fund Years 11-20
- #6 – Summary One-Pager





[illegible]

700 TRANSFER IN/OUT

[illegible][illegible][illegible][illegible][illegible]

	Yr. 1	Yr. 2	Yr. 3	Yr. 4	Yr. 5	Yr. 6	Yr. 7	Yr. 8	Yr. 9	Yr. 10
STRATEGIC INVESTMENTS FUND	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Sales Tax Revenue (2.0% Increase/Yr)	925,000	943,500	962,370	981,617	1,001,250	1,021,275	1,041,700	1,062,534	1,083,785	1,105,461
Interest Earnings (3.0% return)*		10,950	19,229	27,755	36,538	45,584	54,902	64,499	74,384	84,565
TRANSFER IN/OUT										
TRANSFER IN/OUT	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	925,000	954,450	981,599	1,009,373	1,037,788	1,066,859	1,096,602	1,127,033	1,158,169	1,190,026
TRANSFER IN/OUT										
CITY FACILITY BOND PAYMENT	300,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Eliminate Water Source Replacement	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
Gen Fund Transer (20% WSR)	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
GEN FUND TRANSFER Actual - 900K (discretionary)	25,000	43,500	62,370	81,617	101,250	121,275	141,700	162,534	183,785	205,461
Discretionary										168,405
TOTAL EXPENDITURES	560,000	678,500	697,370	716,617	736,250	756,275	776,700	797,534	818,785	1,008,866
REVENUE OVER (UNDER) EXPENSE	365,000	275,950	284,229	292,755	301,538	310,584	319,902	329,499	339,384	181,160
BEGINNING BALANCE	0	365,000	640,950	925,179	1,217,934	1,519,472	1,830,056	2,149,958	2,479,456	2,818,840
REVENUE	925,000	954,450	981,599	1,009,373	1,037,788	1,066,859	1,096,602	1,127,033	1,158,169	1,190,026
EXPENDITURES	560,000	678,500	697,370	716,617	736,250	756,275	776,700	797,534	818,785	1,008,866
END OF YEAR BALANCE	365,000	640,950	925,179	1,217,934	1,519,472	1,830,056	2,149,958	2,479,456	2,818,840	3,000,000
1st 10 Years										
37%	Public Facilities (Relocation of PD to DT & move City Hall)									
22%	Reduce Cost to DL Residents (Eliminate WS Replacement Fee)									
11%	Public Safety Operations (Transfer to offset pressure on GF)									
30%	Discretionary/Gradual Growth (Sales Tax Dependent but responsible)									
100%										

Assumptions:

Sales tax revenue is estimated at a conservative \$925,000 with 2% growth per year.

Invest balance of the fund into 10-year US Treasuries (current yield over 4.5% - conservatively estimated at 3.0% over long-term)

[illegible]

STRATEGIC INVESTMENTS FUND SUMMARY (DRAFT)

What would the citizens of Devils Lake receive with a .5% sales tax referendum?


1. Downtown Police Department and a City doubling down on their presence in the downtown district.
 - a. This will also provide the City with a defined revenue source to address future facility needs beyond the Police Department and City Offices without creating additional revenue sources.
2. Sustained assurance the City will have the resources to provide the same level of public safety services now and long into the future.
3. Reduced current and future utility bills of over \$100 per year for nearly every household & business with a utility account with the elimination of the \$9 Water Source Replacement Fee
 - a. This will offset the burden of rising utility bills that are impending given the changes to Sanitation Department service delivery and Water and Sewer Department equipment needs, regardless if such a referendum were to be approved.
4. A City with less burden on property tax to fund operations and a City government financial structure that aligns with the realities of the regional economy.
 - a. The City of Devils Lake would utilize the assets and economy of the region to the maximum benefit to City residents while doing so responsibly though the gradual growth of a rainy-day fund up to but not beyond \$3,000,000.

If a 0.5% sales tax increase is implemented and the \$9 Water Source Replacement Fee is removed, a household in the City of Devils Lake would have to spend more than \$21,500 on taxable items in a calendar year to contribute more money to fund City operations than they currently do.



Date: June 13, 2024

To: President Moe and City Commissioners

From: Devils Lake Shade Tree 

Re: Appointment of members

The Devils Lake Shade Tree Committee took action at their June 13, 2024 meeting to recommend reappointment of Terry Wallace and Sara Laite as members of the Committee, and appointment of Jessica Kuntz as a member of the Committee. Their terms shall expire June 30, 2027.

"Merchandise" does not include the sale of livestock or agricultural products for processing, or the sale of living livestock.

"Transient Merchant" includes any person, individual, co-partnership, or corporation, either as principal or agent, who engages in, does, or transacts any temporary or transient business in the City and who does not intend to become or does not become a permanent merchant of the City. The term "transient merchant" shall not apply to sales made to dealers by commercial travelers or selling agents in the usual course of business nor shall it apply to a person, firm or corporation exhibiting goods for sale concurrent with and as an adjunct to a group display, meeting, convention, or event held in or at a publicly-owned or operated building or facility or sales of merchandise damaged by smoke or fire, or of bankrupt condition where such stocks have been acquired from merchants of the city thereof engaged in business; provided, however, no stocks of merchandise shall be augmented by new goods.

It is unlawful for any person or for any agent, servant or employee of any person or entity to engage in, carry on, or conduct the sale of merchandise as a transient merchant, without first obtaining a license to do so.

Exemption: An organization which is a bona fide nonprofit veterans, charitable, educational, religious, fraternal, civic and service club organization, or other public spirited organization as defined by the provisions of Chapter 53-06.1 of the North Dakota Century Code, and any bona fide school, service club or youth organization is not required to have a transient merchant license in order to conduct sales which would otherwise require such a license under this chapter.

Penalty: Any person who engages in business withing the City of Devils Lake as a transient merchant without first obtaining a license to do so as herein provided shall be subject to a penalty of up to five hundred dollars. Each day a person conducts business in violation of the provisions of this chapter shall be deemed to be a separate offense and shall be punishable accordingly.

The holder of a transient merchant license shall conduct business in one location but may go to the other locations upon invitation. You CAN NOT go door to door.

Application is hereby made for a permit as required under Chapter 5.10 of the Devils Lake Municipal Code.

1. Applicant's Information

- a. Name: Jenay C Boucher
- b. Date of Birth: 10/24/2003 October 24th 2003
- c. Present Address: 1008 2nd St. NE Devils Lake ND 58301
- d. Present Home Address: 1008 2nd St NE Devilslake ND 58301
- e. Present Business Address: _____
- f. Daytime Phone Number: (218) 556-6123
- g. If the above is less than two years:
- i. Home Address: _____
- ii. Business Address: _____
- iii. Type of Business: coffee trailer (mobile)

2. The Location of the business to be licensed: _____

3. The location where the transient merchant will conduct business in the city: _____

By funeral home, Across from Dont Shop, hospitals, schools

4. Dates and hours when sales will be conducted in the City of Devils Lake: _____

Generally 7am-4pm everyday

5. The kind of business to be conducted: mobile coffee Truck that will sell hot and iced drinks (nonalcoholic)

6. Attach an itemized list of merchandise to be offered for sale, reciting as to each type a description thereof including serial number, if any, the owner's actual cost thereof, and a designation by number corresponding with the number to be affixed to each item by a tag which shall be kept fastened to the item at all times until sold.

7. The name and address of each political subdivision where the applicant has submitted an application for a transient merchant license in the past six months: _____

None

8. North Dakota transient merchant license number: _____

Fee: \$50.00/day or \$500.00 for 12 consecutive months (must accompany application). Surety Bond to transact business in the State of North Dakota or deposit of cash in lieu thereof: \$5,000.00 (must accompany application)

License shall prominently be displayed at the licensed location

Date: _____

Applicant Signature: Jenay Boucher

Print Name of Applicant: _____

Reviewed by Chief of Police: _____

Reviewed by City Attorney: _____

Date: 3/26/25

Approved: ✓

Denied: _____

Jenay Boucher
City Administrator

ORDINANCE 1006

17.80.030 The city planning commission authority.

The city planning commission, a citizen body, nominated by the mayor and confirmed by the board of city commissioners, is vested with authority and jurisdiction to review planning, annexation, zoning, subdivision and city development matters and make recommendation to the board of city commissioners.

- A. Membership. The city planning commission shall consist of no more than ten members, with two members who reside outside of the city corporate limits but within the extraterritorial zoning area and to be appointed by the Ramsey County Board of Commissioners. Five citizen members are nominated by the mayor and appointed by the board of city commissioners. The other three voting members shall consist of the mayor, city attorney and the city engineer. The term of office for members representing the city shall be three years and overlapping which may be reviewed by the board of city commissioners. The term of office for members appointed by the county, one shall be for five years and one for three years. The Commander of Camp Grafton or their designee shall serve as a non-voting and ex-officio member of the city planning commission.

ORDINANCE NO. 1007

AN ORDINANCE WHICH UPON ADOPTION SHALL AMEND, MODIFY, AND ADD TO WHAT HAS BEEN CODIFIED AS CHAPTER 8.04 OF THE DEVILS LAKE MUNICIPAL CODE, AND IN ITS PLACE INCLUDE THE FOLLOWING:

BE IT ORDAINED by the Board of Commissioners for the City of Devils Lake, North Dakota, pursuant to the Home Rule Charter that Chapter 8.04 of the Devils Lake Municipal Code shall be amended, modified, added to as follows:

8.04.015 - Purpose.

The city hereby finds that weeds, long grass, diseased and dead trees, and public nuisances including, but not limited to, what have been designated as such in section 8.04.020, can have an adverse effect on neighborhoods and other areas within the city by providing a refuge for vermin and insects; creating fire hazards; harborage of mosquitoes; production and transmission of spores, pollens and molds; transmission of weeds; retention of litter and debris; creating an appearance of abandoned property; adversely affecting property values; and impairing neighborhood and community aesthetics; among other adverse or blighting effects. The purpose of this chapter is to secure the public health, safety and general welfare of the city residents, property owners, and visitors by regulating weeds, long grass, diseased and dead trees, and public nuisances including, but not limited to, what have been designated as such in section 8.04.020.

ORDINANCE NO. 1008

AN ORDINANCE WHICH UPON ADOPTION SHALL AMEND, MODIFY, AND ADD TO WHAT HAS BEEN CODIFIED AS SECTION 8.04.030 OF THE DEVILS LAKE MUNICIPAL CODE, AND IN ITS PLACE INCLUDE THE FOLLOWING:

BE IT ORDAINED by the Board of Commissioners for the City of Devils Lake, North Dakota, pursuant to the Home Rule Charter that Section 8.04.030 of the Devils Lake Municipal Code shall be amended, modified, added to as follows:

8.04.030 - Abatement notice.

Property owners shall be notified by the enforcement officer, in writing, at their last known address, of the existence of any public nuisance listed in Section 8.04.020, which writing shall constitute the abatement notice. The abatement notice may be delivered to the property owner by U.S. mail, registered or certified mail, personal service, or service by publication. The property owner shall be allowed five (5) calendar days from the date of the notice to abate the public nuisance. Should the owner fail to abate the public nuisance within the time afforded in the abatement notice, the city may proceed to remedy or abate the public nuisance in accordance with this chapter or pursuant to State law. The city may assess the cost incurred for delivery or service of the abatement notice to the owner's utility bill if the owner fails to abate the public nuisance within the time afforded in the abatement notice.

ORDINANCE NO. 1009

AN ORDINANCE WHICH UPON ADOPTION SHALL AMEND, MODIFY, AND ADD TO WHAT HAS BEEN CODIFIED AS CHAPTER 8.04 OF THE DEVILS LAKE MUNICIPAL CODE, AND IN ITS PLACE INCLUDE THE FOLLOWING:

BE IT ORDAINED by the Board of Commissioners for the City of Devils Lake, North Dakota, pursuant to the Home Rule Charter that Chapter 8.04 of the Devils Lake Municipal Code shall be amended, modified, added to as follows:

8.04.050 - Exemptions.

Property may be exempt from the requirements set forth in section 8.04.040 if approved by the board of city commissioners upon a finding that the exemption is warranted due to safety concerns, environmental concerns, or aesthetic benefits which do not unreasonably jeopardize the public health, safety, and general welfare of the city residents, property owners, and visitors. Conditions or situations in which such an exemption may be granted shall include, but not be limited to, property that:

- A. Cannot be safely mowed;
- B. Is highly erodible;
- C. Is undevelopable;
- D. Is located in an undisturbed natural area;
- E. Is densely wooded;
- F. Is too wet to mow, such as a marsh, wetland, stormwater drainage pond, riverbank, or coulee, whether natural or man-made;
- G. Is zoned agricultural and is legally used for bona fide agricultural purposes;
- H. Is part of the greenway; or
- I. Any lot, parcel, or portion thereof upon which construction is occurring.

ORDINANCE NO. 1010

AN ORDINANCE WHICH UPON ADOPTION SHALL AMEND, MODIFY, AND ADD TO WHAT HAS BEEN CODIFIED AS CHAPTER 8.04 OF THE DEVILS LAKE MUNICIPAL CODE, AND IN ITS PLACE INCLUDE THE FOLLOWING:

BE IT ORDAINED by the Board of Commissioners for the City of Devils Lake, North Dakota, pursuant to the Home Rule Charter that Chapter 8.04 of the Devils Lake Municipal Code shall be amended, modified, added to as follows:

8.04.050 - Maintaining public nuisance - Penalty.

Every person who maintains or commits any public nuisance, the punishment for which is not otherwise prescribed, or who willfully omits to perform any legal duty relating to the removal of a public nuisance, is guilty of an infraction unless the provisions of NDCC 12.1-32-01(7) apply.

ORDINANCE NO. 1011

AN ORDINANCE WHICH UPON ADOPTION SHALL AMEND, MODIFY, AND ADD TO WHAT HAS BEEN CODIFIED AS SECTION 8.08.080 OF THE DEVILS LAKE MUNICIPAL CODE, AND IN ITS PLACE INCLUDE THE FOLLOWING:

BE IT ORDAINED by the Board of Commissioners for the City of Devils Lake, North Dakota, pursuant to the Home Rule Charter that Section 8.08.080 of the Devils Lake Municipal Code shall be amended, modified, added to as follows:

8.08.080 - Violations - Penalty.

Whenever in this chapter any act is prohibited or is made or declared to be unlawful or a violation, or whenever in this chapter the doing of any act is required or the failure to do any act is declared to be unlawful, where no specific penalty is provided therefor, any person upon conviction for the violation of any such provision of this chapter is guilty of an infraction unless the provisions of NDCC 12.1-32-01(7) apply.

FUND BALANCE REPORT - MARCH 2025								
FUND	NAME	BEG. BAL	REVENUES	TRAN. IN	EXPENSES	TRAN. OUT	BALANCE	NET
1000	GENERAL	3,423,405	2,484,201	0	2,429,035	0	3,478,571	55,167
	TOTAL GENERAL FUND	3,423,405	2,484,201	0	2,429,035	0	3,478,571	55,167
2001	HIGHWAY DISTRIBUTION	432,633	91,531	0	100,901	0	423,263	(9,370)
2003	CITY SHARE SPECIAL ASSESSMENT	(361)	0	0	0	0	(360)	0
2006	EMERGENCY	72,957	0	0	0	0	72,957	0
2008	CEMETERY	124,999	99,913	0	71,687	0	153,225	28,226
2010	TEMPORARY EMPLOYEES FUND	(144)	0	0	0	0	(144)	0
2012	EQUIPMENT RESERVE	2,780,362	3,027	0	0	0	2,783,389	3,027
2021	SPECIAL ASSESSMENT CITY PROPERTY	0	0	0	0	0	0	0
2030	PENALTY & INTEREST SPECIAL ASSMT	80,248	3,476	0	0	0	83,723	3,476
2033	INFRASTRUCTURE	456,959	385,085	0	48,328	0	793,716	336,757
2034	ECONOMIC DEVELOPMENT	91,574	77,017	0	7,200	0	161,391	69,817
2042	ASSET FORFEITURE BUY FUND	3,374	0	0	618	0	2,756	(618)
2043	ND DOT POLICE GRANTS	3,268	2,002	0	0	0	5,270	2,002
2044	OPIOID SETTLEMENT	1,277	0	0	0	0	1,277	0
2045	MUNICIPAL INFRASTRUCTURE	2,769,427	1,024,675	0	0	0	3,794,101	1,024,675
	TOTAL SPECIAL REVENUE FUNDS	6,816,573	1,686,726	0	228,734	0	8,274,564	1,457,992
4019	FLOOD PROTECTION 1-96	(3,582,580)	1,398,113	0	0	0	(2,184,467)	1,398,113
4036	FORD LIFT STATION	(116,605)	0	0	0	0	(116,605)	0
4100	PUB. BUILDING RESERVE	472,933	0	0	0	0	472,933	0
4105	PARK DISTRICT PROJECT	(774,080)	35,714	0	0	0	(738,365)	35,714
4315	WM 28-23 & 29-23	(1,422,507)	0	0	0	0	(1,422,507)	0
4509	STR IMPR 58-15 - 16TH & 17TH ST SE	383,515	95,786	0	0	0	479,301	95,786
4533	17th ST SE, 16th ST SE PROJECT	(1,385,463)	0	0	48,686	0	(1,434,149)	(48,686)
4535	HWY 20 RESURFACE 7 STRIP	(16,878)	0	0	209	0	(17,087)	(209)
4536	St IMPR 81-25 - 14th & 14th	0	0	0	81	0	(81)	(81)
4537	ST IMPR 82-25	0	0	0	83	0	(83)	(83)
4538	ST IMPR 83-25 - MISC AVENUES	0	0	0	86	0	(86)	(86)
4539	ST IMPR 84-25	0	0	0	83	0	(83)	(83)
4540	ST IMPR 85-25	0	0	0	85	0	(85)	(85)
	TOTAL CAPITAL PROJECT FUNDS	(6,441,664)	1,529,614	0	49,314	0	(4,961,364)	1,480,300
5001	SPECIAL ASSESSMENT DEFICIENCY	49,652	0	0	0	0	49,652	0
5005	NON-BONDED DEBT SERVICE	199,981	184,252	0	0	0	384,233	184,252
5101	SEWER SEPARATION #1	3,896	0	0	0	0	3,896	0
5476	SALES TAX REV BONDS 2010	109,619	57,763	0	14,175	0	153,207	43,588
5484	SALES TAX REV BONDS 2017	180,061	33,007	0	0	0	213,069	33,007
5485	REF IMPR BOND 2017	66,022	11,978	0	0	0	78,000	11,978
5486	DEF IMPR WARRANT 2019	155,915	36,835	0	0	0	192,750	36,835
5488	SALES TAX REV BOND 2019	141,949	27,506	0	0	0	169,456	27,506
5489	REF IMP BOND 2020A	332,656	220,011	0	0	0	552,667	220,011
5492	REF IMP BONDS OF 2021A	1,167,945	307,543	0	0	0	1,475,488	307,543
5493	REF IMP BONDS OF 2022A	337,506	188,812	0	0	0	526,318	188,812
	TOTAL DEBT SERVICE FUNDS	2,745,202	1,067,707	0	14,175	0	3,798,734	1,053,532
6001	WATER	821,761	353,231	0	269,984	0	905,008	83,247
6002	SEWER	678,274	323,213	0	176,166	0	825,321	147,047
6003	SANITATION	867,573	565,628	0	369,870	0	1,063,332	195,758
6006	WATER SOURCE REPLACEMENT	3,171,838	57,829	0	0	0	3,229,667	57,829
	TOTAL PROPRIETARY FUNDS	5,539,445	1,299,901	0	816,020	0	6,023,326	483,881

8002	LIBRARY	81,459	292,475	0	86,857	0	287,077	205,618
8006	PARKING AUTHORITY	61,430	11,263	0	20	0	72,673	11,243
8008	CITY BEAUTIFICATION	43,299	0	0	0	0	43,299	0
8009	DL HISTORICAL PRESERVATION	5,290	0	0	0	0	5,290	0
8011	SELF INSURANCE	733,675	192,993	0	204,089	0	722,579	(11,096)
8012	SAAF GRANT	7,364	2,320	0	9,685	0	0	(7,364)
8015	AIRPORT HANGER	87,619	3,000	0	0	0	90,619	3,000
	TOTAL TRUST & AGENCY FUNDS	1,020,136	502,052	0	300,651	0	1,221,537	201,400
9000	DEVILS LAKE REGIONAL AIRPORT	1,075,898	375,254	0	161,641	0	1,289,512	213,613
9001	AIRPORT EQUIPMENT RESERVE	236,845	0	0	0	0	236,845	0
9029-9048	DL REGIONAL AIRPORT - GRANTS	(809,541)	\$ 466,026	0	\$ 42,086	0	(385,602)	423,939
	TOTAL COMPONENT UNIT FUND	503,202	841,280	0	203,727	0	1,140,755	637,553
9200	JOB DEVELOPMENT AUTHORITY	45,330	34,348	0	3	0	79,675	34,345
9201	JDA - GROWTH FUND	506,866	4,453	0	35,831	0	475,487	(31,379)
	TOTAL COMPONENT UNIT FUND	552,196	38,800	0	35,834	0	555,163	2,966
								0
	GRAND TOTALS	14,158,495	9,450,281	0	4,077,490	0	19,531,286	5,372,791

CITY OF DEVILS LAKE
COMBINED CASH INVESTMENT
MARCH 31, 2025

COMBINED CASH ACCOUNTS

9999-000-11105	XPRESS DEPOSIT ACCOUNT	77,945.58
9999-000-11320	BREMER BK CHK #1000488	12,042,400.56
9999-000-11330	BREMER BANK - JDA	572,664.67
9999-000-11900	CASH CLEARING - UTILITIES	(14,367.64)
9999-000-11902	CASH CLEARING - AR	(1,399.71)
9999-000-11990	CASH MAN. ALLOC.-SEIZED ASSETS	(46,091.56)
9999-000-12040	ACCTS. REC. (SPEC/OTHER)	(2,207.00)
TOTAL COMBINED CASH		12,628,944.90
9999-000-11000	CASH ALLOCATED TO OTHER FUNDS	(12,628,944.90)
TOTAL UNALLOCATED CASH		.00

CASH ALLOCATION RECONCILIATION

1000	ALLOCATION TO GENERAL FUND	2,187,624.02
2001	ALLOCATION TO HIGHWAY DIST.	433,576.40
2003	ALLOCATION TO CITY SHARE SPEC. ASSESSMENTS	(360.81)
2006	ALLOCATION TO EMERGENCY	72,957.01
2008	ALLOCATION TO CEMETERY	201,656.27
2010	ALLOCATION TO TEMP. EMPLOYEES FUND	25.00
2012	ALLOCATION TO EQUIPMENT RESERVE FUND	598,679.93
2030	ALLOCATION TO PEN & INT ON SPEC ASSESSMENTS	83,723.18
2033	ALLOCATION TO INFRASTRUCTURE	793,716.23
2034	ALLOCATION TO ECONOMIC DEV.	161,390.77
2042	ALLOCATION TO ASSET FORFEITURE BUY FUND	2,756.35
2043	ALLOCATION TO ND DOT POLICE GRANTS	5,270.05
2044	ALLOCATION TO OPIOID SETTLEMENT	1,277.01
2045	ALLOCATION TO MUNICIPAL INFRASTRUCTURE	3,794,101.40
4019	ALLOCATION TO FLOOD PROTECTION DIST. 01-96	(2,184,466.67)
4036	ALLOCATION TO FORD LIFT STATION	(116,605.05)
4100	ALLOCATION TO PUBLIC BUILDINGS RESERVE FUND	472,933.27
4105	ALLOCATION TO PARK DISTRICT PROJECT - LOAN	(738,095.28)
4315	ALLOCATION TO WM 28-23 & 29-23	(1,422,481.07)
4509	ALLOCATION TO STR IMPR 58-15 - 16 & 17 ST SE	479,301.17
4533	ALLOCATION TO 17TH ST SE, 16TH ST SE	(1,434,175.19)
4535	ALLOCATION TO HIGHWAY 20 S RESURFACE & STRIP	(17,086.88)
4536	ALLOCATION TO ST IMP 81-25 - 14TH & 14TH	(81.34)
4537	ALLOCATION TO ST IMP 82-25	(83.00)
4538	ALLOCATION TO ST IMP 83-25 - MISC AVENUES	(86.32)
4539	ALLOCATION TO ST IMP 84-25	(83.00)
4540	ALLOCATION TO ST IMP 85-25	(84.66)
5001	ALLOCATION TO SPECIAL ASSMT. DEFICIENCY	49,651.75
5005	ALLOCATION TO NON-BONDED DEBT SERVICE	384,233.43
5101	ALLOCATION TO SEWER SEPARATION NO. 1	3,895.97
5476	ALLOCATION TO SALES TAX REVENUE BONDS 2010	153,206.88
5484	ALLOCATION TO SALES TAX REVENUE BOND 2017	213,068.66
5485	ALLOCATION TO REF IMPR BOND SERIES 2017	77,999.76
5486	ALLOCATION TO DEFINITIVE IMPR WARRANT 2019	192,749.75
5488	ALLOCATION TO SALES TAX REVENUE BOND 2019	169,455.54
5489	ALLOCATION TO REF IMP BOND 2020A	552,666.96
5492	ALLOCATION TO FUND 5492	1,475,487.63

CITY OF DEVILS LAKE
COMBINED CASH INVESTMENT
MARCH 31, 2025

5493	ALLOCATION TO REF IMP BOND 2022A	526,318.10
6001	ALLOCATION TO WATER FUND	861,903.80
6002	ALLOCATION TO SEWER FUND	967,743.81
6003	ALLOCATION TO SANITATION FUND	878,605.73
6006	ALLOCATION TO WATER SOURCE REPLACEMENT	555,692.38
8002	ALLOCATION TO LIBRARY	292,957.04
8006	ALLOCATION TO PARKING AUTHORITY	72,673.06
8008	ALLOCATION TO CITY BEAUTIFICATION	43,299.32
8009	ALLOCATION TO DL HIST PRESERVATION FUND	5,289.79
8010	ALLOCATION TO JOB DEVELOPMENT AUTHORITY	16,885.48
8011	ALLOCATION TO SELF INSURANCE	(2,553.18)
8015	ALLOCATION TO AIRPORT HANGAR	89,718.89
9000	ALLOCATION TO DEVILS LAKE REGIONAL AIRPORT	1,248,886.54
9001	ALLOCATION TO AIRPORT EQUIPMENT RESERVE	236,845.18
9039	ALLOCATION TO FUND 9039	7,617.96
9040	ALLOCATION TO FUND 9040	(38,930.68)
9041	ALLOCATION TO AIG 41	(34,817.56)
9042	ALLOCATION TO ADDENDUM	69,588.51
9043	ALLOCATION TO CARES GRANT	(270,870.80)
9044	ALLOCATION TO FUND 9044	(372,753.62)
9045	ALLOCATION TO FUND 9045	244,915.64
9046	ALLOCATION TO FUND 9046	55,472.14
9048	ALLOCATION TO FUND 9048	(39,978.00)
9200	ALLOCATION TO JOBS DEVELOPMENT AUTHORITY	79,675.27
9201	ALLOCATION TO LAKE REGION GROWTH FUND	523,638.79
9500	ALLOCATION TO LAKE RGN NARCOTICS TASK FORCE	(36,593.81)
TOTAL ALLOCATIONS TO OTHER FUNDS		12,628,944.90
ALLOCATION FROM COMBINED CASH FUND - 9999-000-11000		(12,628,944.90)
ZERO PROOF IF ALLOCATIONS BALANCE		.00

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

GENERAL FUND

ASSETS

1000-000-11000	CASH IN COMBINED FUND	2,187,624.02	
1000-000-11100	CASH ON HAND	522.35	
1000-000-11320	BREMER BK CHK #1000488	1,499,288.08	
1000-000-12040	ACCTS. REC. (SPEC/OTHER)	4,413.00	
1000-000-12045	LOAN RECEIVABLE	9,193.58	
1000-000-12090	UB AR CLEARING ACCOUNT	4,967.61	
1000-000-12110	UB ACCOUNTS RECEIVABLE	16,000.52	
TOTAL ASSETS			3,722,009.16

LIABILITIES AND EQUITY

LIABILITIES

1000-000-21210	ACCOUNTS PAYABLE	146,324.80	
1000-000-22200	WAGES PAYABLE	(20.42)	
1000-000-22210	FEDERAL WITHHOLDING TAXES PAYA	36,021.62	
1000-000-22220	STATE W/H TAXES PAYABLE	(9,545.20)	
1000-000-22290	MEDICARE PAYABLE	6,020.69	
1000-000-22300	ND PERS	74,267.11	
1000-000-22310	FICA PAYABLE	23,779.23	
1000-000-22320	DEFERRED COMP.	(9,720.04)	
1000-000-22321	ROTH RETIREMENT CONTRIBUTIONS	11,390.00	
1000-000-22370	MED. & DEP. CARE FLEX PAY.	(16,227.76)	
1000-000-22390	UNUM INS. PAYABLE	(2,919.84)	
1000-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	(778.71)	
1000-000-22430	GARNISHMENTS	(329.64)	
1000-000-22440	HEALTH PREMIUMS PAYABLE	(15,183.84)	
1000-000-22460	DUES FOR FATERNAL ORDER OF POL	359.98	
TOTAL LIABILITIES			243,437.98

FUND EQUITY

1000-000-30000	FUND BALANCE	3,423,404.53	
	REVENUE OVER EXPENDITURES - YTD	55,166.65	
TOTAL FUND EQUITY			3,478,571.18
TOTAL LIABILITIES AND EQUITY			3,722,009.16

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
1000-000-31100	GENERAL PROPERTY TAXES	1,373,715.38	1,373,715.38	1,748,500.02	374,784.64	78.6
1000-000-31410	SALES AND USE TAX (1.5%)	470,354.08	470,354.08	1,843,380.00	1,373,025.92	25.5
	TOTAL TAXES	1,844,069.46	1,844,069.46	3,591,880.02	1,747,810.56	51.3
	<u>LICENSES & PERMITS</u>					
1000-000-32110	BEER & LIQUOR LICENSES	408.00	408.00	48,000.00	47,592.00	.9
1000-000-32210	ANIMAL LICENSE & IMPOUND	.00	.00	2,000.00	2,000.00	.0
1000-000-32230	BUILDING PERMITS	1,059.22	1,059.22	16,500.00	15,440.78	6.4
1000-000-32240	BUILDING PERMITS - EXTRA-TERR.	26.84	26.84	4,000.00	3,973.16	.7
1000-000-32260	GAMES OF CHANCE PERMITS	860.00	860.00	2,000.00	1,140.00	43.0
1000-000-32290	MISCELLANEOUS PERMITS	250.00	250.00	2,000.00	1,750.00	12.5
	TOTAL LICENSES & PERMITS	2,604.06	2,604.06	74,500.00	71,895.94	3.5
	<u>INTERGOVT. REVENUE</u>					
1000-000-33140	TSA AVIATION SECURITY	.00	.00	15,000.00	15,000.00	.0
1000-000-33520	STATE CIGARETTE TAX	.00	.00	5,000.00	5,000.00	.0
1000-000-33550	STATE GAMING TAX	1,268.91	1,268.91	.00	(1,268.91)	.0
1000-000-33600	STATE GRANT PROGRAM	1,000.44	1,000.44	.00	(1,000.44)	.0
1000-000-33620	COUNTY TELECOMMUNICATION	.00	.00	29,088.00	29,088.00	.0
1000-000-33630	STATE AID DISTRIBUTION	129,281.83	129,281.83	491,790.00	362,508.17	26.3
1000-000-33810	COUNTY-20% ROAD & BRIDGE	12,313.42	12,313.42	13,000.00	686.58	94.7
	TOTAL INTERGOVT. REVENUE	143,864.60	143,864.60	553,878.00	410,013.40	26.0
	<u>CHARGES & SERVICES</u>					
1000-000-34120	GAS INSPECTION FEES	80.00	80.00	850.00	770.00	9.4
1000-000-34310	STREET MAINT., IMPOUND	.00	.00	25,000.00	25,000.00	.0
1000-000-34360	CREDIT CARD CONVENIENCE FEE	1,046.00	1,046.00	5,000.00	3,954.00	20.9
1000-000-34370	STREET LIGHT UTILITY	34,113.51	34,113.51	138,750.00	104,636.49	24.6
1000-000-34380	MOSQUITO CONTROL	14,963.99	14,963.99	60,000.00	45,036.01	24.9
1000-000-34610	CABLE TV FRANCHISE - MIDCONTIN	8,280.36	8,280.36	35,000.00	26,719.64	23.7
1000-000-34620	CABLE TV FRANCHISE - NDTCT	5,010.37	5,010.37	19,500.00	14,489.63	25.7
	TOTAL CHARGES & SERVICES	63,494.23	63,494.23	284,100.00	220,605.77	22.4

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FINES & FORFEITS</u>					
1000-000-35110	MUNICIPAL JUDGE FINES	22,852.53	22,852.53	125,000.00	102,147.47	18.3
1000-000-35120	POLICE - PARKING TICKETS	4,925.00	4,925.00	8,000.00	3,075.00	61.6
1000-000-35130	DOMESTIC VIOLENCE CASES	705.00	705.00	2,000.00	1,295.00	35.3
1000-000-35140	MUNICIPAL JUDGE - COSTS	10,569.76	10,569.76	20,000.00	9,430.24	52.9
	TOTAL FINES & FORFEITS	39,052.29	39,052.29	155,000.00	115,947.71	25.2
	<u>MISC. REVENUES</u>					
1000-000-36070	DONATIONS	.00	.00	1,500.00	1,500.00	.0
1000-000-36100	INTEREST EARNINGS	81,018.59	81,018.59	350,000.00	268,981.41	23.2
1000-000-36110	GRANTS	15,000.00	15,000.00	64,935.00	49,935.00	23.1
1000-000-36120	POLICE FEES	2,234.00	2,234.00	3,600.00	1,366.00	62.1
1000-000-36200	RENTAL/LEASE EQUIP. OR LAND	585.00	585.00	10,000.00	9,415.00	5.9
1000-000-36250	DLPSP POLICE OFFICER REIMB.	.00	.00	77,850.00	77,850.00	.0
1000-000-36400	SALE OF ASSETS	2,466.45	2,466.45	10,000.00	7,533.55	24.7
1000-000-36820	HOUSING AUTH. CONTRIBUTION	.00	.00	15,000.00	15,000.00	.0
1000-000-36900	MISCELLANEOUS REVENUE	6,331.71	6,331.71	50,000.00	43,668.29	12.7
1000-000-36950	LOAN REPAYMENTS - PRINCIPAL	20,593.70	20,593.70	80,849.00	60,255.30	25.5
1000-000-36960	LOAN REPAYMENTS - INTEREST	8,917.15	8,917.15	37,193.00	28,275.85	24.0
	TOTAL MISC. REVENUES	137,146.60	137,146.60	700,927.00	563,780.40	19.6
	<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	131,500.00	131,500.00	.0
1000-700-39880	PROJECT ADMINISTRATION	.00	.00	116,000.00	116,000.00	.0
1000-700-39890	PROJECT LEGAL	.00	.00	116,000.00	116,000.00	.0
1000-700-39900	PROJECT ENGINEERING	.00	.00	232,000.00	232,000.00	.0
1000-700-39920	20% ENTERPRISE TRANSFER	.00	.00	1,032,154.00	1,032,154.00	.0
1000-700-39980	INTERDEPARTMENT REVENUE	.00	.00	336,334.00	336,334.00	.0
	TOTAL TRANSFERS IN	.00	.00	1,970,788.00	1,970,788.00	.0
	<u>SOURCE 31</u>					
1000-900-31400	LODGING TAX (2%)	24,820.57	24,820.57	139,975.00	115,154.43	17.7
1000-900-31420	RESTAURANT/LODGING TAX (1%)	89,138.09	89,138.09	378,650.00	289,511.91	23.5
1000-900-31430	PARK DISTRICT SALES TAX (.25%)	84,604.88	84,604.88	331,450.00	246,845.12	25.5
1000-900-31440	STATE AID DISTRIBUTION (.30%)	55,406.50	55,406.50	210,767.00	155,360.50	26.3
	TOTAL SOURCE 31	253,970.04	253,970.04	1,060,842.00	806,871.96	23.9
	TOTAL FUND REVENUE	2,484,201.28	2,484,201.28	8,391,915.02	5,907,713.74	29.6

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>						
1000-000-41500	CONTRACT LABOR EXPENSE	17,646.44	17,646.44	55,000.00	37,353.56	32.1
1000-000-41600	CONTRACT LABOR/HR MGR	3,500.00	3,500.00	15,000.00	11,500.00	23.3
1000-000-42400	WORKERS COMP. EXPENSE	9,591.78	9,591.78	10,000.00	408.22	95.9
1000-000-43110	AUDIT FEES	.00	.00	20,000.00	20,000.00	.0
1000-000-43130	ELECTIONS	.00	.00	1,000.00	1,000.00	.0
1000-000-43200	VICTIM/WITNESS FEES	.00	.00	100.00	100.00	.0
1000-000-43210	FIRE AND TORNADO	.00	.00	4,000.00	4,000.00	.0
1000-000-43220	LIAB/EQ/VEH INSURANCE	97,626.00	97,626.00	94,000.00	(3,626.00)	103.9
1000-000-43250	CREDIT CARD EXPENSE	4,193.06	4,193.06	14,000.00	9,806.94	30.0
1000-000-43320	COMPUTER EQUIPMENT	25,637.15	25,637.15	24,000.00	(1,637.15)	106.8
1000-000-43330	MAINT./LEASE ON EQ./SOFTWARE	12,182.29	12,182.29	38,000.00	25,817.71	32.1
1000-000-43600	PUBLISHING/PRINTING/ADVERTISIN	5,309.62	5,309.62	22,000.00	16,690.38	24.1
1000-000-43910	STREET LIGHTING ELECTRICITY	32,691.71	32,691.71	130,000.00	97,308.29	25.2
1000-000-43990	MOSQUITO CONTROL EXPENSE	19,511.08	19,511.08	60,000.00	40,488.92	32.5
1000-000-44100	OFFICE SUP. & POSTAGE	5.80	5.80	.00	(5.80)	.0
1000-000-44900	MISCELLANEOUS EXPENSE	877.26	877.26	15,000.00	14,122.74	5.9
1000-000-44940	MAYORS CMTE. HANDICAPPED EXPEN	102.00	102.00	25,546.00	25,444.00	.4
1000-000-55070	DL ANGLERS	10,000.00	10,000.00	10,000.00	.00	100.0
1000-000-55160	RSVP FINANCIAL SUPPORT	.00	.00	6,000.00	6,000.00	.0
1000-000-55170	LR HERITAGE CENTER FINANCIAL S	21,034.50	21,034.50	42,069.00	21,034.50	50.0
1000-000-55180	LR COMMUNITY SHELTER FINANCIAL	.00	.00	10,000.00	10,000.00	.0
1000-000-56200	LAW ENF CTR RENT	14,998.71	14,998.71	62,000.00	47,001.29	24.2
1000-000-56210	LAW ENF CTR FINANCIAL SUPPORT	239,766.00	239,766.00	501,750.00	261,984.00	47.8
1000-000-56220	LAW ENF CTR BOARD	43,871.98	43,871.98	129,000.00	85,128.02	34.0
1000-000-56400	SAAF SUPPORT	.00	.00	5,000.00	5,000.00	.0
1000-000-57300	SERVICE CHARGES	6,003.22	6,003.22	5,000.00	(1,003.22)	120.1
1000-000-58310	SIGNALS & STR. LIGHTING EXP.	1,106.10	1,106.10	20,000.00	18,893.90	5.5
TOTAL NON-DEPARTMENTAL		565,654.70	565,654.70	1,318,465.00	752,810.30	42.9
<u>CITY COMMISSION</u>						
1000-110-41100	PERMANENT SALARIES	12,881.26	12,881.26	55,957.53	43,076.27	23.0
1000-110-42200	FICA EXPENSE	798.54	798.54	3,469.00	2,670.46	23.0
1000-110-42350	MEDICARE	186.85	186.85	811.00	624.15	23.0
1000-110-43400	EDUCATION & TRAINING	.00	.00	2,000.00	2,000.00	.0
1000-110-43420	OUT OF STATE TRAVEL	.00	.00	2,000.00	2,000.00	.0
1000-110-43560	TELEPHONE	75.00	75.00	300.00	225.00	25.0
1000-110-43710	LEAGUE OF CITIES	.00	.00	4,800.00	4,800.00	.0
TOTAL CITY COMMISSION		13,941.65	13,941.65	69,337.53	55,395.88	20.1

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MUNICIPAL JUDGE</u>					
1000-120-41100	PERMANENT SALARIES	25,519.36	25,519.36	114,269.63	88,750.27	22.3
1000-120-41300	OVERTIME SALARIES	.00	.00	500.00	500.00	.0
1000-120-42100	HEALTH INS. PREMIUMS (BCBS)	5,238.03	5,238.03	20,605.00	15,366.97	25.4
1000-120-42200	FICA EXPENSE	1,549.17	1,549.17	7,116.00	5,566.83	21.8
1000-120-42250	CITY SHARE NDPERS	1,187.25	1,187.25	.00	(1,187.25)	.0
1000-120-42300	CITY SHARE DEFERRED COMP.	.00	.00	5,209.00	5,209.00	.0
1000-120-42350	MEDICARE	362.28	362.28	1,664.00	1,301.72	21.8
1000-120-43120	LEGAL FEES	900.00	900.00	5,000.00	4,100.00	18.0
1000-120-43330	MAINT./LEASE ON EQ./SOFTWARE	85.37	85.37	.00	(85.37)	.0
1000-120-43400	EDUCATION & TRAINING	215.00	215.00	1,500.00	1,285.00	14.3
1000-120-43560	TELEPHONE	65.88	65.88	1,000.00	934.12	6.6
1000-120-44100	OFFICE SUP. & POSTAGE	1,242.14	1,242.14	3,000.00	1,757.86	41.4
1000-120-44200	OPERATION & MAINT. EXPENSE	.00	.00	600.00	600.00	.0
	TOTAL MUNICIPAL JUDGE	36,364.48	36,364.48	160,463.63	124,099.15	22.7
	<u>AUDITING DEPARTMENT</u>					
1000-141-41100	PERMANENT SALARIES	71,328.94	71,328.94	312,660.00	241,331.06	22.8
1000-141-41110	ADDITIVE TO SALARY	450.00	450.00	1,800.00	1,350.00	25.0
1000-141-42100	HEALTH INS. PREMIUMS (BCBS)	22,508.43	22,508.43	86,500.00	63,991.57	26.0
1000-141-42200	FICA EXPENSE	4,141.89	4,141.89	19,385.00	15,243.11	21.4
1000-141-42250	CITY SHARE NDPERS	5,763.75	5,763.75	25,865.00	20,101.25	22.3
1000-141-42300	CITY SHARE DEFERRED COMP.	1,502.50	1,502.50	6,536.00	5,033.50	23.0
1000-141-42350	MEDICARE	968.72	968.72	4,534.00	3,565.28	21.4
1000-141-43400	EDUCATION & TRAINING	.00	.00	3,000.00	3,000.00	.0
1000-141-43420	OUT OF STATE TRAVEL	.00	.00	2,000.00	2,000.00	.0
1000-141-43560	TELEPHONE	75.00	75.00	300.00	225.00	25.0
1000-141-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	800.00	800.00	.0
1000-141-44100	OFFICE SUP. & POSTAGE	350.00	350.00	750.00	400.00	46.7
1000-141-44200	OPERATION & MAINT. EXPENSE	.00	.00	400.00	400.00	.0
1000-141-44260	EQUIPMENT MAINTENANCE	.00	.00	500.00	500.00	.0
1000-141-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	1,000.00	1,000.00	.0
	TOTAL AUDITING DEPARTMENT	107,089.23	107,089.23	466,030.00	358,940.77	23.0
	<u>CITY ATTORNEY</u>					
1000-143-41100	PERMANENT SALARIES	27,519.37	27,519.37	110,000.00	82,480.63	25.0
1000-143-44100	OFFICE SUP. & POSTAGE	19.28	19.28	.00	(19.28)	.0
	TOTAL CITY ATTORNEY	27,538.65	27,538.65	110,000.00	82,461.35	25.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ASSESSING DEPARTMENT</u>					
1000-144-41100	PERMANENT SALARIES	36,605.54	36,605.54	160,602.00	123,996.46	22.8
1000-144-42100	HEALTH INS. PREMIUMS (BCBS)	8,576.43	8,576.43	42,600.00	34,023.57	20.1
1000-144-42200	FICA EXPENSE	2,181.31	2,181.31	9,957.00	7,775.69	21.9
1000-144-42250	CITY SHARE NDPERS	3,740.65	3,740.65	16,172.62	12,431.97	23.1
1000-144-42350	MEDICARE	510.14	510.14	2,329.00	1,818.86	21.9
1000-144-43330	MAINT./LEASE ON EQ./SOFTWARE	2,122.80	2,122.80	16,600.00	14,477.20	12.8
1000-144-43400	EDUCATION & TRAINING	723.60	723.60	5,500.00	4,776.40	13.2
1000-144-43560	TELEPHONE	75.00	75.00	300.00	225.00	25.0
1000-144-44200	OPERATION & MAINT. EXPENSE	90.00	90.00	1,250.00	1,160.00	7.2
1000-144-44900	MISCELLANEOUS EXPENSE	.00	.00	2,500.00	2,500.00	.0
1000-144-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	1,000.00	1,000.00	.0
	TOTAL ASSESSING DEPARTMENT	54,625.47	54,625.47	258,810.62	204,185.15	21.1
	<u>ENGINEERING DEPARTMENT</u>					
1000-146-41100	PERMANENT SALARIES	76,994.91	76,994.91	335,700.00	258,705.09	22.9
1000-146-41110	ADDITIVE TO SALARY	450.00	450.00	1,800.00	1,350.00	25.0
1000-146-42100	HEALTH INS. PREMIUMS (BCBS)	11,718.00	11,718.00	45,427.20	33,709.20	25.8
1000-146-42200	FICA EXPENSE	4,709.16	4,709.16	20,813.00	16,103.84	22.6
1000-146-42250	CITY SHARE NDPERS	6,256.84	6,256.84	26,464.99	20,208.15	23.6
1000-146-42300	CITY SHARE DEFERRED COMP.	1,688.94	1,688.94	7,340.00	5,651.06	23.0
1000-146-42350	MEDICARE	1,101.33	1,101.33	4,868.00	3,766.67	22.6
1000-146-43400	EDUCATION & TRAINING	240.00	240.00	2,200.00	1,960.00	10.9
1000-146-43560	TELEPHONE	137.88	137.88	1,000.00	862.12	13.8
1000-146-44200	OPERATION & MAINT. EXPENSE	2,348.21	2,348.21	6,000.00	3,651.79	39.1
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	105,645.27	105,645.27	456,413.19	350,767.92	23.2
	<u>CITY HALL</u>					
1000-161-41500	CONTRACT LABOR EXPENSE	1,957.35	1,957.35	7,800.00	5,842.65	25.1
1000-161-43510	ELECTRICITY	2,443.11	2,443.11	10,000.00	7,556.89	24.4
1000-161-43560	TELEPHONE	1,406.55	1,406.55	7,000.00	5,593.45	20.1
1000-161-43570	HEAT	1,039.06	1,039.06	3,000.00	1,960.94	34.6
1000-161-44100	OFFICE SUP. & POSTAGE	3,756.10	3,756.10	4,000.00	243.90	93.9
1000-161-44200	OPERATION & MAINT. EXPENSE	159.92	159.92	5,000.00	4,840.08	3.2
1000-161-44210	JANITORIAL SUPPLIES EXPENSE	1,309.14	1,309.14	6,500.00	5,190.86	20.1
1000-161-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
	TOTAL CITY HALL	12,071.23	12,071.23	43,800.00	31,728.77	27.6

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>POLICE DEPARTMENT</u>					
1000-210-41100	PERMANENT SALARIES	382,422.24	382,422.24	1,649,970.00	1,267,547.76	23.2
1000-210-41110	ADDITIVE TO SALARY	300.00	300.00	1,200.00	900.00	25.0
1000-210-41300	OVERTIME SALARIES	8,317.09	8,317.09	20,000.00	11,682.91	41.6
1000-210-42100	HEALTH INS. PREMIUMS (BCBS)	100,703.07	100,703.07	367,000.00	266,296.93	27.4
1000-210-42110	HEALTH & WELLNESS	1,180.00	1,180.00	8,000.00	6,820.00	14.8
1000-210-42200	FICA EXPENSE	23,261.61	23,261.61	102,298.14	79,036.53	22.7
1000-210-42250	CITY SHARE NDPERS	38,622.72	38,622.72	169,946.91	131,324.19	22.7
1000-210-42350	MEDICARE	5,440.16	5,440.16	23,924.57	18,484.41	22.7
1000-210-42500	UNEMPLOYMENT COMP. INS.	3,504.18	3,504.18	.00	(3,504.18)	.0
1000-210-43320	COMPUTER EQUIPMENT	16,331.16	16,331.16	15,000.00	(1,331.16)	108.9
1000-210-43330	MAINT./LEASE ON EQ./SOFTWARE	17,348.35	17,348.35	68,500.00	51,151.65	25.3
1000-210-43380	PROMOTION EVENTS	39.38	39.38	1,000.00	960.62	3.9
1000-210-43400	EDUCATION & TRAINING	3,052.00	3,052.00	24,000.00	20,948.00	12.7
1000-210-43410	IN-STATE TRAVEL	3,220.71	3,220.71	7,000.00	3,779.29	46.0
1000-210-43430	LICENSING	.00	.00	750.00	750.00	.0
1000-210-43560	TELEPHONE	5,294.13	5,294.13	18,000.00	12,705.87	29.4
1000-210-43600	PUBLISHING/PRINTING/ADVERTISIN	225.00	225.00	2,000.00	1,775.00	11.3
1000-210-43700	MEMBERSHIPS & DUES	571.95	571.95	1,700.00	1,128.05	33.6
1000-210-44100	OFFICE SUP. & POSTAGE	1,514.96	1,514.96	8,000.00	6,485.04	18.9
1000-210-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	1,200.00	1,200.00	.0
1000-210-44220	CLOTHING & UNIFORMS	2,909.40	2,909.40	20,000.00	17,090.60	14.6
1000-210-44240	GAS, OIL, GREASE, ETC.	10,316.70	10,316.70	40,000.00	29,683.30	25.8
1000-210-44260	EQUIPMENT MAINTENANCE	8,071.39	8,071.39	35,000.00	26,928.61	23.1
1000-210-44280	TOOLS & EQUIP. EXPENSE	3,529.70	3,529.70	10,000.00	6,470.30	35.3
1000-210-44580	AMMUNITION	3,000.00	3,000.00	6,000.00	3,000.00	50.0
1000-210-44900	MISCELLANEOUS EXPENSE	1,756.43	1,756.43	5,000.00	3,243.57	35.1
1000-210-56500	EQUIPMENT (\$500 OR OVER)	103,195.00	103,195.00	158,000.00	54,805.00	65.3
	<u>TOTAL POLICE DEPARTMENT</u>	<u>744,127.33</u>	<u>744,127.33</u>	<u>2,763,489.62</u>	<u>2,019,362.29</u>	<u>26.9</u>

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>FIRE DEPARTMENT</u>					
1000-220-41100	PERMANENT SALARIES	115,393.16	115,393.16	495,888.00	380,494.84	23.3
1000-220-41110	ADDITIVE TO SALARY	450.00	450.00	1,800.00	1,350.00	25.0
1000-220-41200	TEMP./PART TIME SALARIES	3,767.00	3,767.00	5,000.00	1,233.00	75.3
1000-220-41300	OVERTIME SALARIES	6,167.09	6,167.09	7,500.00	1,332.91	82.2
1000-220-42100	HEALTH INS. PREMIUMS (BCBS)	31,491.18	31,491.18	137,900.00	106,408.82	22.8
1000-220-42110	HEALTH & WELLNESS	.00	.00	2,000.00	2,000.00	.0
1000-220-42200	FICA EXPENSE	7,492.60	7,492.60	31,055.00	23,562.40	24.1
1000-220-42250	CITY SHARE NDPERS	11,389.64	11,389.64	49,935.92	38,546.28	22.8
1000-220-42350	MEDICARE	1,752.30	1,752.30	7,263.00	5,510.70	24.1
1000-220-42400	WORKERS COMP. EXPENSE	3,787.96	3,787.96	.00	(3,787.96)	.0
1000-220-43320	COMPUTER EQUIPMENT	18.54	18.54	1,500.00	1,481.46	1.2
1000-220-43330	MAINT./LEASE ON EQ./SOFTWARE	12,993.81	12,993.81	21,100.00	8,106.19	61.6
1000-220-43400	EDUCATION & TRAINING	3,085.44	3,085.44	23,250.00	20,164.56	13.3
1000-220-43510	ELECTRICITY	3,505.01	3,505.01	14,000.00	10,494.99	25.0
1000-220-43560	TELEPHONE	1,920.20	1,920.20	8,100.00	6,179.80	23.7
1000-220-43570	HEAT	1,659.84	1,659.84	4,000.00	2,340.16	41.5
1000-220-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	500.00	500.00	.0
1000-220-43700	MEMBERSHIPS & DUES	243.33	243.33	1,750.00	1,506.67	13.9
1000-220-43790	LR UAS TEAM	.00	.00	7,500.00	7,500.00	.0
1000-220-44030	TRAINING TOWER EXPENSE	218.01	218.01	2,500.00	2,281.99	8.7
1000-220-44100	OFFICE SUP. & POSTAGE	300.00	300.00	600.00	300.00	50.0
1000-220-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	550.00	550.00	.0
1000-220-44210	JANITORIAL SUPPLIES EXPENSE	654.14	654.14	2,000.00	1,345.86	32.7
1000-220-44220	CLOTHING & UNIFORMS	1,694.86	1,694.86	2,000.00	305.14	84.7
1000-220-44240	GAS, OIL, GREASE, ETC.	1,473.08	1,473.08	6,500.00	5,026.92	22.7
1000-220-44260	EQUIPMENT MAINTENANCE	3,914.15	3,914.15	18,000.00	14,085.85	21.8
1000-220-44280	TOOLS & EQUIP. EXPENSE	337.51	337.51	8,000.00	7,662.49	4.2
1000-220-44300	BUILDING MAINT. EXPENSE	2,243.25	2,243.25	10,000.00	7,756.75	22.4
1000-220-44900	MISCELLANEOUS EXPENSE	117.97	117.97	2,000.00	1,882.03	5.9
1000-220-44910	VOLUNTEER CLOTHING EXPENSE	.00	.00	5,000.00	5,000.00	.0
1000-220-44920	VOLUNTEER SERVICES	5,928.00	5,928.00	12,000.00	6,072.00	49.4
1000-220-56450	SAFETY EQUIPMENT	.00	.00	2,500.00	2,500.00	.0
1000-220-56500	EQUIPMENT (\$500 OR OVER)	104,392.53	104,392.53	151,750.00	47,357.47	68.8
	TOTAL FIRE DEPARTMENT	326,390.60	326,390.60	1,043,441.92	717,051.32	31.3
	<u>PUBLIC BUILDINGS</u>					
1000-222-43210	FIRE AND TORNADO	.00	.00	1,600.00	1,600.00	.0
1000-222-44200	OPERATION & MAINT. EXPENSE	.00	.00	400.00	400.00	.0
1000-222-44320	MEMORIAL DAY CARE MAINT.	.00	.00	5,000.00	5,000.00	.0
	TOTAL PUBLIC BUILDINGS	.00	.00	7,000.00	7,000.00	.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADVERTISING</u>						
1000-225-43720	CITY COMMISSION PROMOTION	.00	.00	5,000.00	5,000.00	.0
1000-225-43730	FIREWORK DISPLAY	22,500.00	22,500.00	23,000.00	500.00	97.8
1000-225-43780	RODEO SPONSORSHIP	.00	.00	10,000.00	10,000.00	.0
1000-225-43785	SAAF SUPPORT	.00	.00	2,500.00	2,500.00	.0
1000-225-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
	TOTAL ADVERTISING	22,500.00	22,500.00	41,000.00	18,500.00	54.9
<u>WEED CONTROL</u>						
1000-231-43400	EDUCATION & TRAINING	.00	.00	500.00	500.00	.0
1000-231-43510	ELECTRICITY	137.85	137.85	500.00	362.15	27.6
1000-231-43570	HEAT	534.97	534.97	1,000.00	465.03	53.5
1000-231-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	350.00	350.00	.0
1000-231-44230	CHEMICAL SUPPLIES EXPENSE	.00	.00	3,000.00	3,000.00	.0
1000-231-44240	GAS, OIL, GREASE, ETC.	.00	.00	1,000.00	1,000.00	.0
1000-231-44260	EQUIPMENT MAINTENANCE	.00	.00	3,500.00	3,500.00	.0
1000-231-44280	TOOLS & EQUIP. EXPENSE	.00	.00	750.00	750.00	.0
1000-231-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
1000-231-56450	SAFETY EQUIPMENT	.00	.00	750.00	750.00	.0
	TOTAL WEED CONTROL	672.82	672.82	11,850.00	11,177.18	5.7
<u>PLANNING</u>						
1000-284-41500	CONTRACT LABOR EXPENSE	.00	.00	5,000.00	5,000.00	.0
1000-284-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	250.00	250.00	.0
1000-284-44100	OFFICE SUP. & POSTAGE	40.00	40.00	50.00	10.00	80.0
1000-284-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
1000-284-55020	MAPPING EXPENSE	.00	.00	5,000.00	5,000.00	.0
1000-284-55090	RENAISSANCE ZONE PROJECT	.00	.00	500.00	500.00	.0
	TOTAL PLANNING	40.00	40.00	11,300.00	11,260.00	.4
<u>SHADE TREE</u>						
1000-287-43600	PUBLISHING/PRINTING/ADVERTISIN	29.88	29.88	500.00	470.12	6.0
1000-287-44100	OFFICE SUP. & POSTAGE	25.00	25.00	50.00	25.00	50.0
1000-287-44240	GAS, OIL, GREASE, ETC.	37.48	37.48	200.00	162.52	18.7
1000-287-44280	TOOLS & EQUIP. EXPENSE	.00	.00	1,000.00	1,000.00	.0
1000-287-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
1000-287-56600	PAYMENTS TO CONTRACTORS	.00	.00	45,000.00	45,000.00	.0
1000-287-56800	TREES PURCHASED	.00	.00	7,000.00	7,000.00	.0
	TOTAL SHADE TREE	92.36	92.36	54,250.00	54,157.64	.2

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>STREET DEPARTMENT</u>					
1000-310-41100	PERMANENT SALARIES	85,948.01	85,948.01	376,392.00	290,443.99	22.8
1000-310-41300	OVERTIME SALARIES	1,342.01	1,342.01	5,000.00	3,657.99	26.8
1000-310-42100	HEALTH INS. PREMIUMS (BCBS)	32,442.09	32,442.09	126,750.00	94,307.91	25.6
1000-310-42200	FICA EXPENSE	5,016.36	5,016.36	23,646.00	18,629.64	21.2
1000-310-42250	CITY SHARE NDPERS	4,940.88	4,940.88	37,902.67	32,961.79	13.0
1000-310-42300	CITY SHARE DEFERRED COMP.	3,796.40	3,796.40	.00	(3,796.40)	.0
1000-310-42350	MEDICARE	1,173.16	1,173.16	5,530.00	4,356.84	21.2
1000-310-43320	COMPUTER EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
1000-310-43400	EDUCATION & TRAINING	30.00	30.00	700.00	670.00	4.3
1000-310-43510	ELECTRICITY	473.90	473.90	3,100.00	2,626.10	15.3
1000-310-43560	TELEPHONE	588.75	588.75	2,500.00	1,911.25	23.6
1000-310-43570	HEAT	1,389.39	1,389.39	3,700.00	2,310.61	37.6
1000-310-43600	PUBLISHING/PRINTING/ADVERTISIN	759.79	759.79	3,000.00	2,240.21	25.3
1000-310-44100	OFFICE SUP. & POSTAGE	.00	.00	350.00	350.00	.0
1000-310-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	750.00	750.00	.0
1000-310-44210	JANITORIAL SUPPLIES EXPENSE	148.82	148.82	400.00	251.18	37.2
1000-310-44220	CLOTHING & UNIFORMS	1,277.30	1,277.30	2,800.00	1,522.70	45.6
1000-310-44240	GAS, OIL, GREASE, ETC.	12,338.37	12,338.37	58,000.00	45,661.63	21.3
1000-310-44280	TOOLS & EQUIP. EXPENSE	3,030.45	3,030.45	7,500.00	4,469.55	40.4
1000-310-44281	SHOP SUPPLIES	36.79	36.79	3,000.00	2,963.21	1.2
1000-310-44300	BUILDING MAINT. EXPENSE	1,473.36	1,473.36	6,000.00	4,526.64	24.6
1000-310-44900	MISCELLANEOUS EXPENSE	191.37	191.37	1,500.00	1,308.63	12.8
1000-310-56290	LEASE/PERMIT PAYMENT	.00	.00	6,000.00	6,000.00	.0
1000-310-56380	DOWNTOWN FLOWERS MAINTENANCE	.00	.00	500.00	500.00	.0
1000-310-56450	SAFETY EQUIPMENT	.00	.00	2,000.00	2,000.00	.0
1000-310-56500	EQUIPMENT (\$500 OR OVER)	2,000.00	2,000.00	.00	(2,000.00)	.0
	TOTAL STREET DEPARTMENT	158,397.20	158,397.20	678,520.67	520,123.47	23.3
	<u>TRANSFERS IN/OUT</u>					
1000-700-56310	EQUIPMENT RESERVE	.00	.00	41,500.00	41,500.00	.0
1000-700-58900	TRANSFERS OUT	.00	.00	30,000.00	30,000.00	.0
	TOTAL TRANSFERS IN/OUT	.00	.00	71,500.00	71,500.00	.0
	<u>DEPARTMENT 900</u>					
1000-900-58100	STATE AID DISTRIBUTION (.30%)	55,406.50	55,406.50	.00	(55,406.50)	.0
1000-900-58805	PARK DISTRICT SALES TAX (.25%)	84,604.88	84,604.88	.00	(84,604.88)	.0
1000-900-58810	LODGING TAX (2%)	24,734.17	24,734.17	.00	(24,734.17)	.0
1000-900-58840	RESTAURANT/LODGING TAX (1%)	89,138.09	89,138.09	.00	(89,138.09)	.0
	TOTAL DEPARTMENT 900	253,883.64	253,883.64	.00	(253,883.64)	.0
	TOTAL FUND EXPENDITURES	2,429,034.63	2,429,034.63	7,565,672.18	5,136,637.55	32.1

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	55,166.65	55,166.65	826,242.84	771,076.19	6.7

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

HIGHWAY DIST.

ASSETS

2001-000-11000	CASH IN COMBINED FUND	433,576.40	
2001-000-12040	ACCTS. REC. (SPEC/OTHER)	(315.00)	
	TOTAL ASSETS		433,261.40

LIABILITIES AND EQUITY

LIABILITIES

2001-000-21210	ACCOUNTS PAYABLE	9,998.53	
	TOTAL LIABILITIES		9,998.53

FUND EQUITY

2001-000-30000	FUND BALANCE	432,632.74	
	REVENUE OVER EXPENDITURES - YTD	(9,369.87)	
	TOTAL FUND EQUITY		423,262.87
	TOTAL LIABILITIES AND EQUITY		433,261.40

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

HIGHWAY DIST.

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INTERGOVT. REVENUE</u>					
2001-000-33530	STATE HIGHWAY TAX DIST.	91,216.25	91,216.25	354,800.00	263,583.75	25.7
2001-000-33531	LEGACY HIGHWAY FUND DISTR	.00	.00	110,902.00	110,902.00	.0
	TOTAL INTERGOVT. REVENUE	91,216.25	91,216.25	465,702.00	374,485.75	19.6
	<u>CHARGES & SERVICES</u>					
2001-000-34320	STREET OPENINGS (OUTSIDE)	.00	.00	3,000.00	3,000.00	.0
2001-000-34321	STREET OPENINGS (INTERNAL)	.00	.00	25,000.00	25,000.00	.0
2001-000-34900	MISCELLANEOUS SERVICES	315.00	315.00	.00	(315.00)	.0
	TOTAL CHARGES & SERVICES	315.00	315.00	28,000.00	27,685.00	1.1
	<u>TRANSFERS IN</u>					
2001-700-39120	EQUIPMENT RESERVE	.00	.00	70,000.00	70,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	70,000.00	70,000.00	.0
	TOTAL FUND REVENUE	91,531.25	91,531.25	563,702.00	472,170.75	16.2

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

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	8,379.72	8,379.72	40,000.00	31,620.28	21.0
2001-000-43820	SALT & SAND EXPENSE	3,666.58	3,666.58	26,000.00	22,333.42	14.1
2001-000-43830	GRAVEL EXPENSE	.00	.00	5,000.00	5,000.00	.0
2001-000-43920	SIGNING & PAINTING EXPENSE	785.63	785.63	20,000.00	19,214.37	3.9
2001-000-43930	STREET REPAIR EXPENSE	650.00	650.00	40,000.00	39,350.00	1.6
2001-000-43940	STREET OPENING EXPENSE	.00	.00	50,000.00	50,000.00	.0
2001-000-44260	EQUIPMENT MAINTENANCE	40,269.19	40,269.19	80,000.00	39,730.81	50.3
2001-000-56290	LEASE/PERMIT PAYMENT	46,900.00	46,900.00	88,000.00	41,100.00	53.3
2001-000-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	70,000.00	70,000.00	.0
2001-000-58420	PERIMETER ROAD MAINT.	.00	.00	8,500.00	8,500.00	.0
2001-000-58430	HIGHWAY 2 CLEANUP	250.00	250.00	13,500.00	13,250.00	1.9
2001-000-58431	DT CLEANUP	.00	.00	4,500.00	4,500.00	.0
	TOTAL NON-DEPARTMENTAL	100,901.12	100,901.12	447,500.00	346,598.88	22.6
<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	100,901.12	100,901.12	547,500.00	446,598.88	18.4
	NET REVENUE OVER EXPENDITURES	(9,369.87)	(9,369.87)	16,202.00	25,571.87	(57.8)

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

CITY SHARE SPEC. ASSESSMENTS

ASSETS

2003-000-11000	CASH IN COMBINED FUND	(360.81)	
	TOTAL ASSETS		(360.81)

LIABILITIES AND EQUITY

FUND EQUITY

2003-000-30000	FUND BALANCE	(360.81)	
	TOTAL FUND EQUITY		(360.81)
	TOTAL LIABILITIES AND EQUITY		(360.81)

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

CITY SHARE SPEC. ASSESSMENTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
2003-000-31100	GENERAL PROPERTY TAXES	.00	.00	100.00	100.00	.0
	TOTAL TAXES	.00	.00	100.00	100.00	.0
	TOTAL FUND REVENUE	.00	.00	100.00	100.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	100.00	100.00	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

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
MARCH 31, 2025

CEMETERY

ASSETS

2008-000-11000	CASH IN COMBINED FUND	201,656.27	
	TOTAL ASSETS		201,656.27

LIABILITIES AND EQUITY

LIABILITIES

2008-000-21210	ACCOUNTS PAYABLE	639.67	
2008-000-22210	FEDERAL WITHHOLDING TAXES PAYA	1,682.94	
2008-000-22220	STATE W/H TAXES PAYABLE	42.00	
2008-000-22290	MEDICARE PAYABLE	42.73	
2008-000-22310	FICA PAYABLE	182.78	
2008-000-22320	DEFERRED COMP.	(1,126.44)	
2008-000-22390	UNUM INS. PAYABLE	3,645.24	
2008-000-22440	HEALTH PREMIUMS PAYABLE	(138.89)	
	TOTAL LIABILITIES		4,970.03

FUND EQUITY

2008-000-30000	FUND BALANCE	124,999.20	
	REVENUE OVER EXPENDITURES - YTD	71,687.04	
	TOTAL FUND EQUITY		196,686.24
	TOTAL LIABILITIES AND EQUITY		201,656.27

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

CEMETERY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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TAXES

2008-000-31100 GENERAL PROPERTY TAXES	90,438.00	90,438.00	115,230.00	24,792.00	78.5
TOTAL TAXES	90,438.00	90,438.00	115,230.00	24,792.00	78.5

CHARGES & SERVICES

2008-000-34900 MISCELLANEOUS SERVICES	.00	.00	1,000.00	1,000.00	.0
2008-000-34920 NON-RESIDENTIAL MAINT. FEE	1,400.00	1,400.00	6,000.00	4,600.00	23.3
2008-000-34940 SALE OF CEMETERY LOTS	2,125.00	2,125.00	10,000.00	7,875.00	21.3
2008-000-34970 OPENING & CLOSING	5,950.00	5,950.00	24,000.00	18,050.00	24.8
TOTAL CHARGES & SERVICES	9,475.00	9,475.00	41,000.00	31,525.00	23.1

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	99,913.00	99,913.00	161,230.00	61,317.00	62.0
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CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

CEMETERY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
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NON-DEPARTMENTAL

2008-000-41100 PERMANENT SALARIES	15,822.41	15,822.41	68,784.00	52,961.59	23.0
2008-000-41300 OVERTIME SALARIES	578.82	578.82	3,000.00	2,421.18	19.3
2008-000-42100 HEALTH INS. PREMIUMS (BCBS)	5,238.03	5,238.03	20,250.00	15,011.97	25.9
2008-000-42200 FICA EXPENSE	983.83	983.83	4,451.00	3,467.17	22.1
2008-000-42300 CITY SHARE DEFERRED COMP.	1,593.33	1,593.33	6,927.00	5,333.67	23.0
2008-000-42350 MEDICARE	230.10	230.10	1,041.00	810.90	22.1
2008-000-42400 WORKERS COMP. EXPENSE	281.13	281.13	500.00	218.87	56.2
2008-000-43210 FIRE AND TORNADO	.00	.00	300.00	300.00	.0
2008-000-43320 COMPUTER EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
2008-000-43510 ELECTRICITY	603.65	603.65	2,500.00	1,896.35	24.2
2008-000-43560 TELEPHONE	172.98	172.98	800.00	627.02	21.6
2008-000-43570 HEAT	456.80	456.80	1,250.00	793.20	36.5
2008-000-43600 PUBLISHING/PRINTING/ADVERTISIN	.00	.00	200.00	200.00	.0
2008-000-44100 OFFICE SUP. & POSTAGE	68.49	68.49	50.00	(18.49)	137.0
2008-000-44170 DRUG & ALCOHOL TESTING EXP.	.00	.00	120.00	120.00	.0
2008-000-44210 JANITORIAL SUPPLIES EXPENSE	21.17	21.17	300.00	278.83	7.1
2008-000-44220 CLOTHING & UNIFORMS	309.97	309.97	600.00	290.03	51.7
2008-000-44240 GAS, OIL, GREASE, ETC.	565.31	565.31	7,000.00	6,434.69	8.1
2008-000-44260 EQUIPMENT MAINTENANCE	1,269.97	1,269.97	7,500.00	6,230.03	16.9
2008-000-44280 TOOLS & EQUIP. EXPENSE	29.97	29.97	2,500.00	2,470.03	1.2
2008-000-44281 SHOP SUPPLIES	.00	.00	350.00	350.00	.0
2008-000-44300 BUILDING MAINT. EXPENSE	.00	.00	12,000.00	12,000.00	.0
2008-000-44460 WATER LINE MAINT. EXPENSE	.00	.00	1,500.00	1,500.00	.0
2008-000-44470 GROUNDS MAINTENANCE EXPENSE	.00	.00	3,500.00	3,500.00	.0
2008-000-44900 MISCELLANEOUS EXPENSE	.00	.00	1,000.00	1,000.00	.0
2008-000-56450 SAFETY EQUIPMENT	.00	.00	500.00	500.00	.0
2008-000-56500 EQUIPMENT (\$500 OR OVER)	.00	.00	8,500.00	8,500.00	.0

TOTAL NON-DEPARTMENTAL	28,225.96	28,225.96	156,423.00	128,197.04	18.0
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TRANSFERS IN/OUT

2008-700-58900 TRANSFERS OUT	.00	.00	20,000.00	20,000.00	.0
TOTAL TRANSFERS IN/OUT	.00	.00	20,000.00	20,000.00	.0

TOTAL FUND EXPENDITURES	28,225.96	28,225.96	176,423.00	148,197.04	16.0
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NET REVENUE OVER EXPENDITURES	71,687.04	71,687.04	(15,193.00)	(86,880.04)	471.8
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CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

TEMP. EMPLOYEES FUND

ASSETS

2010-000-11000	CASH IN COMBINED FUND	25.00	
	TOTAL ASSETS		25.00

LIABILITIES AND EQUITY

LIABILITIES

2010-000-22200	WAGES PAYABLE	25.00	
2010-000-22210	FEDERAL WITHHOLDING TAXES PAYA	(34.51)	
2010-000-22220	STATE W/H TAXES PAYABLE	(6.00)	
2010-000-22290	MEDICARE PAYABLE	34.99	
2010-000-22310	FICA PAYABLE	149.61	
	TOTAL LIABILITIES		169.09

FUND EQUITY

2010-000-30000	FUND BALANCE	(144.09)	
	TOTAL FUND EQUITY		(144.09)
	TOTAL LIABILITIES AND EQUITY		25.00

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

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 3 MONTHS ENDING MARCH 31, 2025

TEMP. EMPLOYEES FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
2010-000-41200	TEMP./PART TIME SALARIES	.00	.00	61,802.00	61,802.00	.0
2010-000-41300	OVERTIME SALARIES	.00	.00	1,000.00	1,000.00	.0
2010-000-42200	FICA EXPENSE	.00	.00	3,894.00	3,894.00	.0
2010-000-42350	MEDICARE	.00	.00	911.00	911.00	.0
2010-000-42400	WORKERS COMP. EXPENSE	.00	.00	2,393.00	2,393.00	.0
	TOTAL NON-DEPARTMENTAL	.00	.00	70,000.00	70,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	70,000.00	70,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

EQUIPMENT RESERVE FUND

ASSETS

2012-000-11000	CASH IN COMBINED FUND	598,679.93	
2012-000-11320	BREMER BK CHK #1000488	(343,288.57)	
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			2,783,388.87

LIABILITIES AND EQUITY

FUND EQUITY

2012-000-30000	FUND BALANCE	2,780,361.91	
	REVENUE OVER EXPENDITURES - YTD	3,026.96	
TOTAL FUND EQUITY			2,783,388.87
TOTAL LIABILITIES AND EQUITY			2,783,388.87

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

EQUIPMENT RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISC. REVENUES</u>					
2012-000-36100	INTEREST EARNINGS	3,026.96	3,026.96	105,000.00	101,973.04	2.9
	TOTAL MISC. REVENUES	3,026.96	3,026.96	105,000.00	101,973.04	2.9
	<u>TRANSFERS IN</u>					
2012-700-39120	EQUIPMENT RESERVE	.00	.00	554,302.00	554,302.00	.0
	TOTAL TRANSFERS IN	.00	.00	554,302.00	554,302.00	.0
	TOTAL FUND REVENUE	3,026.96	3,026.96	659,302.00	656,275.04	.5

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

EQUIPMENT RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>TRANSFERS IN/OUT</u>					
2012-700-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	636,500.00	636,500.00	.0
	TOTAL TRANSFERS IN/OUT	.00	.00	636,500.00	636,500.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	636,500.00	636,500.00	.0
	NET REVENUE OVER EXPENDITURES	3,026.96	3,026.96	22,802.00	19,775.04	13.3

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

PEN & INT ON SPEC ASSESSMENTS

ASSETS

2030-000-11000	CASH IN COMBINED FUND	83,723.18	
	TOTAL ASSETS		83,723.18

LIABILITIES AND EQUITY

FUND EQUITY

2030-000-30000	FUND BALANCE	80,247.51	
	REVENUE OVER EXPENDITURES - YTD	3,475.67	
	TOTAL FUND EQUITY		83,723.18
	TOTAL LIABILITIES AND EQUITY		83,723.18

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

PEN & INT ON SPEC ASSESSMENTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
2030-000-31900	PEN. AND INTEREST ON DEL. TAX	1,343.55	1,343.55	12,000.00	10,656.45	11.2
	TOTAL TAXES	1,343.55	1,343.55	12,000.00	10,656.45	11.2
	<u>SOURCE 38</u>					
2030-000-38300	SPECIAL ASSESSMENTS	2,132.12	2,132.12	.00	(2,132.12)	.0
	TOTAL SOURCE 38	2,132.12	2,132.12	.00	(2,132.12)	.0
	TOTAL FUND REVENUE	3,475.67	3,475.67	12,000.00	8,524.33	29.0
	NET REVENUE OVER EXPENDITURES	3,475.67	3,475.67	12,000.00	8,524.33	29.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

INFRASTRUCTURE

ASSETS

2033-000-11000	CASH IN COMBINED FUND	793,716.23	
	TOTAL ASSETS		793,716.23

LIABILITIES AND EQUITY

FUND EQUITY

2033-000-30000	FUND BALANCE	456,959.21	
	REVENUE OVER EXPENDITURES - YTD	336,757.02	
	TOTAL FUND EQUITY		793,716.23
	TOTAL LIABILITIES AND EQUITY		793,716.23

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

INFRASTRUCTURE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
2033-000-31410	SALES AND USE TAX (1.5%)	385,085.21	385,085.21	1,401,400.00	1,016,314.79	27.5
	TOTAL TAXES	385,085.21	385,085.21	1,401,400.00	1,016,314.79	27.5
	TOTAL FUND REVENUE	385,085.21	385,085.21	1,401,400.00	1,016,314.79	27.5

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

INFRASTRUCTURE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
2033-000-44900	MISCELLANEOUS EXPENSE	46,672.24	46,672.24	125,000.00	78,327.76	37.3
2033-000-56600	PAYMENTS TO CONTRACTORS	1,655.95	1,655.95	.00	(1,655.95)	.0
	TOTAL NON-DEPARTMENTAL	48,328.19	48,328.19	125,000.00	76,671.81	38.7
	<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	408,460.00	408,460.00	.0
2033-700-58900	TRANSFERS OUT	.00	.00	1,314,365.00	1,314,365.00	.0
	TOTAL TRANSFERS IN/OUT	.00	.00	1,732,825.00	1,732,825.00	.0
	TOTAL FUND EXPENDITURES	48,328.19	48,328.19	1,857,825.00	1,809,496.81	2.6
	NET REVENUE OVER EXPENDITURES	336,757.02	336,757.02	(456,425.00)	(793,182.02)	73.8

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

ECONOMIC DEV.

ASSETS

2034-000-11000	CASH IN COMBINED FUND	161,390.77	
	TOTAL ASSETS		161,390.77

LIABILITIES AND EQUITY

FUND EQUITY

2034-000-30000	FUND BALANCE	91,573.73	
	REVENUE OVER EXPENDITURES - YTD	69,817.04	
	TOTAL FUND EQUITY		161,390.77
	TOTAL LIABILITIES AND EQUITY		161,390.77

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

ECONOMIC DEV.

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
2034-000-31410	SALES AND USE TAX (1.5%)	77,017.04	77,017.04	301,840.00	224,822.96	25.5
	TOTAL TAXES	77,017.04	77,017.04	301,840.00	224,822.96	25.5
	TOTAL FUND REVENUE	77,017.04	77,017.04	301,840.00	224,822.96	25.5

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

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
2034-000-42000	DEVILS LAKE CHAMBER	.00	.00	25,000.00	25,000.00	.0
2034-000-42050	ART STUDIO - LRHC	7,200.00	7,200.00	20,000.00	12,800.00	36.0
	TOTAL NON-DEPARTMENTAL	7,200.00	7,200.00	95,000.00	87,800.00	7.6
	<u>TRANSFERS IN/OUT</u>					
2034-700-57410	LOAN POOL	.00	.00	226,840.00	226,840.00	.0
	TOTAL TRANSFERS IN/OUT	.00	.00	226,840.00	226,840.00	.0
	TOTAL FUND EXPENDITURES	7,200.00	7,200.00	321,840.00	314,640.00	2.2
	NET REVENUE OVER EXPENDITURES	69,817.04	69,817.04	(20,000.00)	(89,817.04)	349.1

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

ASSET FORFEITURE BUY FUND

ASSETS

2042-000-11000	CASH IN COMBINED FUND	2,756.35	
	TOTAL ASSETS		2,756.35

LIABILITIES AND EQUITY

FUND EQUITY

2042-000-30000	FUND BALANCE	3,374.19	
	REVENUE OVER EXPENDITURES - YTD	(617.84)	
	TOTAL FUND EQUITY		2,756.35
	TOTAL LIABILITIES AND EQUITY		2,756.35

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

ASSET FORFEITURE BUY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
2042-000-56500	EQUIPMENT (\$500 OR OVER)	617.84	617.84	.00	(617.84)	.0
	TOTAL NON-DEPARTMENTAL	617.84	617.84	.00	(617.84)	.0
	TOTAL FUND EXPENDITURES	617.84	617.84	.00	(617.84)	.0
	NET REVENUE OVER EXPENDITURES	(617.84)	(617.84)	.00	617.84	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

ND DOT POLICE GRANTS

ASSETS

2043-000-11000	CASH IN COMBINED FUND	5,270.05	
	TOTAL ASSETS		5,270.05

LIABILITIES AND EQUITY

FUND EQUITY

2043-000-30000	FUND BALANCE	3,268.30	
	REVENUE OVER EXPENDITURES - YTD	2,001.75	
	TOTAL FUND EQUITY		5,270.05
	TOTAL LIABILITIES AND EQUITY		5,270.05

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

ND DOT POLICE GRANTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INTERGOVT. REVENUE</u>					
2043-000-33600	STATE GRANT PROGRAM	2,001.75	2,001.75	.00	(2,001.75)	.0
	TOTAL INTERGOVT. REVENUE	2,001.75	2,001.75	.00	(2,001.75)	.0
	TOTAL FUND REVENUE	2,001.75	2,001.75	.00	(2,001.75)	.0
	NET REVENUE OVER EXPENDITURES	2,001.75	2,001.75	.00	(2,001.75)	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

OPIOID SETTLEMENT

ASSETS

2044-000-11000	CASH IN COMBINED FUND	1,277.01	
	TOTAL ASSETS		1,277.01

LIABILITIES AND EQUITY

FUND EQUITY

2044-000-30000	FUND BALANCE	1,277.01	
	TOTAL FUND EQUITY		1,277.01
	TOTAL LIABILITIES AND EQUITY		1,277.01

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

MUNICIPAL INFRASTRUCTURE

ASSETS

2045-000-11000	CASH ALLOCATED TO OTHER FUNDS	3,794,101.40	
	TOTAL ASSETS		3,794,101.40

LIABILITIES AND EQUITY

FUND EQUITY

2045-000-30000	FUND BALANCE	2,769,426.64	
	REVENUE OVER EXPENDITURES - YTD	1,024,674.76	
	TOTAL FUND EQUITY		3,794,101.40
	TOTAL LIABILITIES AND EQUITY		3,794,101.40

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

MUNICIPAL INFRASTRUCTURE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
2045-000-33600 STATE GRANT PROGRAM	1,024,674.76	1,024,674.76	3,500,000.00	2,475,325.24	29.3
TOTAL SOURCE 33	1,024,674.76	1,024,674.76	3,500,000.00	2,475,325.24	29.3
TOTAL FUND REVENUE	1,024,674.76	1,024,674.76	3,500,000.00	2,475,325.24	29.3

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

MUNICIPAL INFRASTRUCTURE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEPARTMENT 700</u>					
2045-700-58900	TRANSFERS OUT	.00	.00	3,958,651.00	3,958,651.00	.0
	TOTAL DEPARTMENT 700	.00	.00	3,958,651.00	3,958,651.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	3,958,651.00	3,958,651.00	.0
	NET REVENUE OVER EXPENDITURES	1,024,674.76	1,024,674.76	(458,651.00)	(1,483,325.76)	223.4

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

FLOOD PROTECTION DIST. 01-96

ASSETS

4019-000-11000	CASH IN COMBINED FUND	(2,184,466.67)	
	TOTAL ASSETS		(2,184,466.67)

LIABILITIES AND EQUITY

FUND EQUITY

4019-000-30000	FUND BALANCE	(3,582,580.04)	
	REVENUE OVER EXPENDITURES - YTD	1,398,113.37	
	TOTAL FUND EQUITY		(2,184,466.67)
	TOTAL LIABILITIES AND EQUITY		(2,184,466.67)

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

FLOOD PROTECTION DIST. 01-96

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INTERGOVT. REVENUE</u>					
4019-000-33600	STATE GRANT PROGRAM	1,398,113.37	1,398,113.37	.00	(1,398,113.37)	.0
	TOTAL INTERGOVT. REVENUE	1,398,113.37	1,398,113.37	.00	(1,398,113.37)	.0
	TOTAL FUND REVENUE	1,398,113.37	1,398,113.37	.00	(1,398,113.37)	.0
	NET REVENUE OVER EXPENDITURES	1,398,113.37	1,398,113.37	.00	(1,398,113.37)	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

FORD LIFT STATION

ASSETS

4036-000-11000	CASH IN COMBINED FUND	(116,605.05)	
	TOTAL ASSETS		(116,605.05)

LIABILITIES AND EQUITY

FUND EQUITY

4036-000-30000	FUND BALANCE	(116,605.05)	
	TOTAL FUND EQUITY		(116,605.05)
	TOTAL LIABILITIES AND EQUITY		(116,605.05)

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

PUBLIC BUILDINGS RESERVE FUND

ASSETS

4100-000-11000	CASH IN COMBINED FUND	472,933.27	
	TOTAL ASSETS		472,933.27

LIABILITIES AND EQUITY

FUND EQUITY

4100-000-30000	FUND BALANCE	472,933.27	
	TOTAL FUND EQUITY		472,933.27
	TOTAL LIABILITIES AND EQUITY		472,933.27

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

PARK DISTRICT PROJECT - LOAN

ASSETS

4105-000-11000	CASH ALLOCATED TO OTHER FUNDS	(738,095.28)	
	TOTAL ASSETS		(738,095.28)

LIABILITIES AND EQUITY

FUND EQUITY

4105-000-30000	FUND BALANCE	(773,809.56)	
	REVENUE OVER EXPENDITURES - YTD	35,714.28	
	TOTAL FUND EQUITY		(738,095.28)
	TOTAL LIABILITIES AND EQUITY		(738,095.28)

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

PARK DISTRICT PROJECT - LOAN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
4105-000-36950 LOAN REPAYMENTS - PRINCIPAL	35,714.28	35,714.28	.00	(35,714.28)	.0
TOTAL SOURCE 36	35,714.28	35,714.28	.00	(35,714.28)	.0
TOTAL FUND REVENUE	35,714.28	35,714.28	.00	(35,714.28)	.0
NET REVENUE OVER EXPENDITURES	35,714.28	35,714.28	.00	(35,714.28)	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

WM 28-23 & 29-23

ASSETS

4315-000-11000	CASH ALLOCATED TO OTHER FUNDS	(1,422,481.07)	
	TOTAL ASSETS		(1,422,481.07)

LIABILITIES AND EQUITY

LIABILITIES

4315-000-21210	ACCOUNTS PAYABLE	26.00	
	TOTAL LIABILITIES		26.00

FUND EQUITY

4315-000-30000	FUND BALANCE	(1,422,507.07)	
	TOTAL FUND EQUITY		(1,422,507.07)
	TOTAL LIABILITIES AND EQUITY		(1,422,481.07)

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

STR IMPR 58-15 - 16 & 17 ST SE

ASSETS

4509-000-11000	CASH IN COMBINED FUND	479,301.17	
	TOTAL ASSETS		479,301.17

LIABILITIES AND EQUITY

FUND EQUITY

4509-000-30000	FUND BALANCE	383,515.09	
	REVENUE OVER EXPENDITURES - YTD	95,786.08	
	TOTAL FUND EQUITY		479,301.17
	TOTAL LIABILITIES AND EQUITY		479,301.17

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

STR IMPR 58-15 - 16 & 17 ST SE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
4509-000-31110	TAX INCREMENT FINANCING	95,786.08	95,786.08	.00	(95,786.08)	.0
	TOTAL TAXES	95,786.08	95,786.08	.00	(95,786.08)	.0
	TOTAL FUND REVENUE	95,786.08	95,786.08	.00	(95,786.08)	.0
	NET REVENUE OVER EXPENDITURES	95,786.08	95,786.08	.00	(95,786.08)	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

17TH ST SE, 16TH ST SE

ASSETS

4533-000-11000	CASH IN COMBINED FUND	(1,434,175.19)	
	TOTAL ASSETS		(1,434,175.19)

LIABILITIES AND EQUITY

LIABILITIES

4533-000-21210	ACCOUNTS PAYABLE	(26.00)	
	TOTAL LIABILITIES		(26.00)

FUND EQUITY

4533-000-30000	FUND BALANCE	(1,385,462.86)	
	REVENUE OVER EXPENDITURES - YTD	(48,686.33)	
	TOTAL FUND EQUITY		(1,434,149.19)
	TOTAL LIABILITIES AND EQUITY		(1,434,175.19)

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

17TH ST SE, 16TH ST SE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
4533-000-56600 PAYMENTS TO CONTRACTORS	48,686.33	48,686.33	.00	(48,686.33)	.0
TOTAL DEPARTMENT 000	48,686.33	48,686.33	.00	(48,686.33)	.0
TOTAL FUND EXPENDITURES	48,686.33	48,686.33	.00	(48,686.33)	.0
NET REVENUE OVER EXPENDITURES	(48,686.33)	(48,686.33)	.00	48,686.33	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

HIGHWAY 20 S RESURFACE & STRIP

ASSETS

4535-000-11000	CASH IN COMBINED FUND	(17,086.88)	
	TOTAL ASSETS		(17,086.88)

LIABILITIES AND EQUITY

FUND EQUITY

4535-000-30000	FUND BALANCE	(16,877.88)	
	REVENUE OVER EXPENDITURES - YTD	(209.00)	
	TOTAL FUND EQUITY		(17,086.88)
	TOTAL LIABILITIES AND EQUITY		(17,086.88)

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

HIGHWAY 20 S RESURFACE & STRIP

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
4535-000-56600 PAYMENTS TO CONTRACTORS	209.00	209.00	.00	(209.00)	.0
TOTAL DEPARTMENT 000	209.00	209.00	.00	(209.00)	.0
TOTAL FUND EXPENDITURES	209.00	209.00	.00	(209.00)	.0
NET REVENUE OVER EXPENDITURES	(209.00)	(209.00)	.00	209.00	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

ST IMP 81-25 - 14TH & 14TH

ASSETS

4536-000-11000	CASH ALLOCATED TO OTHER FUNDS	(81.34)	
	TOTAL ASSETS		(81.34)

LIABILITIES AND EQUITY

FUND EQUITY

REVENUE OVER EXPENDITURES - YTD	(81.34)	
TOTAL FUND EQUITY		(81.34)
TOTAL LIABILITIES AND EQUITY		(81.34)

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

ST IMP 81-25 - 14TH & 14TH

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
4536-000-43600 PUBLISHING/PRINTING/ADVERTISIN	81.34	81.34	.00	(81.34)	.0
TOTAL DEPARTMENT 000	81.34	81.34	.00	(81.34)	.0
TOTAL FUND EXPENDITURES	81.34	81.34	.00	(81.34)	.0
NET REVENUE OVER EXPENDITURES	(81.34)	(81.34)	.00	81.34	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

ST IMP 82-25

ASSETS

4537-000-11000	CASH ALLOCATED TO OTHER FUNDS	(83.00)	
	TOTAL ASSETS		(83.00)

LIABILITIES AND EQUITY

FUND EQUITY

REVENUE OVER EXPENDITURES - YTD	(83.00)	
TOTAL FUND EQUITY		(83.00)
TOTAL LIABILITIES AND EQUITY		(83.00)

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

ST IMP 82-25

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
4537-000-43600 PUBLISHING/PRINTING/ADVERTISIN	83.00	83.00	.00	(83.00)	.0
TOTAL DEPARTMENT 000	83.00	83.00	.00	(83.00)	.0
TOTAL FUND EXPENDITURES	83.00	83.00	.00	(83.00)	.0
NET REVENUE OVER EXPENDITURES	(83.00)	(83.00)	.00	83.00	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

ST IMP 83-25 - MISC AVENUES

ASSETS

4538-000-11000	CASH ALLOCATED TO OTHER FUNDS	(86.32)	
	TOTAL ASSETS		(86.32)

LIABILITIES AND EQUITY

FUND EQUITY

REVENUE OVER EXPENDITURES - YTD	(86.32)	
TOTAL FUND EQUITY		(86.32)
TOTAL LIABILITIES AND EQUITY		(86.32)

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

ST IMP 83-25 - MISC AVENUES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
4538-000-43600 PUBLISHING/PRINTING/ADVERTISIN	86.32	86.32	.00	(86.32)	.0
TOTAL DEPARTMENT 000	86.32	86.32	.00	(86.32)	.0
TOTAL FUND EXPENDITURES	86.32	86.32	.00	(86.32)	.0
NET REVENUE OVER EXPENDITURES	(86.32)	(86.32)	.00	86.32	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

ST IMP 84-25

ASSETS

4539-000-11000	CASH ALLOCATED TO OTHER FUNDS	(83.00)	
	TOTAL ASSETS		(83.00)

LIABILITIES AND EQUITY

FUND EQUITY

REVENUE OVER EXPENDITURES - YTD	(83.00)	
TOTAL FUND EQUITY		(83.00)
TOTAL LIABILITIES AND EQUITY		(83.00)

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

ST IMP 84-25

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
4539-000-43600 PUBLISHING/PRINTING/ADVERTISIN	83.00	83.00	.00	(83.00)	.0
TOTAL DEPARTMENT 000	83.00	83.00	.00	(83.00)	.0
TOTAL FUND EXPENDITURES	83.00	83.00	.00	(83.00)	.0
NET REVENUE OVER EXPENDITURES	(83.00)	(83.00)	.00	83.00	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

ST IMP 85-25

ASSETS

4540-000-11000	CASH ALLOCATED TO OTHER FUNDS	(84.66)	
	TOTAL ASSETS		(84.66)

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	(84.66)	
	TOTAL FUND EQUITY		(84.66)
	TOTAL LIABILITIES AND EQUITY		(84.66)

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

ST IMP 85-25

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
4540-000-43600 PUBLISHING/PRINTING/ADVERTISIN	84.66	84.66	.00	(84.66)	.0
TOTAL DEPARTMENT 000	84.66	84.66	.00	(84.66)	.0
TOTAL FUND EXPENDITURES	84.66	84.66	.00	(84.66)	.0
NET REVENUE OVER EXPENDITURES	(84.66)	(84.66)	.00	84.66	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

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
MARCH 31, 2025

NON-BONDED DEBT SERVICE

ASSETS

5005-000-11000	CASH IN COMBINED FUND	384,233.43	
	TOTAL ASSETS		384,233.43

LIABILITIES AND EQUITY

FUND EQUITY

5005-000-30000	FUND BALANCE	199,981.16	
	REVENUE OVER EXPENDITURES - YTD	184,252.27	
	TOTAL FUND EQUITY		384,233.43
	TOTAL LIABILITIES AND EQUITY		384,233.43

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

NON-BONDED DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEBT SERVICE REVENUES</u>					
5005-000-38300	SPECIAL ASSESSMENTS	184,252.27	184,252.27	209,888.00	25,635.73	87.8
	TOTAL DEBT SERVICE REVENUES	184,252.27	184,252.27	209,888.00	25,635.73	87.8
	TOTAL FUND REVENUE	184,252.27	184,252.27	209,888.00	25,635.73	87.8

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

NON-BONDED DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>TRANSFERS IN/OUT</u>					
5005-700-58900	TRANSFERS OUT	.00	.00	243,855.00	243,855.00	.0
	TOTAL TRANSFERS IN/OUT	.00	.00	243,855.00	243,855.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	243,855.00	243,855.00	.0
	NET REVENUE OVER EXPENDITURES	184,252.27	184,252.27	(33,967.00)	(218,219.27)	542.4

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

SEWER SEPARATION NO. 1

ASSETS

5101-000-11000	CASH IN COMBINED FUND	3,895.97	
	TOTAL ASSETS		3,895.97

LIABILITIES AND EQUITY

FUND EQUITY

5101-000-30000	FUND BALANCE	3,895.97	
	TOTAL FUND EQUITY		3,895.97
	TOTAL LIABILITIES AND EQUITY		3,895.97

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

SALES TAX REVENUE BONDS 2010

ASSETS

5476-000-11000	CASH IN COMBINED FUND	153,206.88	
	TOTAL ASSETS		153,206.88

LIABILITIES AND EQUITY

FUND EQUITY

5476-000-30000	FUND BALANCE	109,619.10	
	REVENUE OVER EXPENDITURES - YTD	43,587.78	
	TOTAL FUND EQUITY		153,206.88
	TOTAL LIABILITIES AND EQUITY		153,206.88

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SALES TAX REVENUE BONDS 2010

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
5476-000-31410	SALES AND USE TAX (1.5%)	57,762.78	57,762.78	161,700.00	103,937.22	35.7
	TOTAL TAXES	57,762.78	57,762.78	161,700.00	103,937.22	35.7
	TOTAL FUND REVENUE	57,762.78	57,762.78	161,700.00	103,937.22	35.7

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SALES TAX REVENUE BONDS 2010

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
5476-000-57100	PRINCIPLE	.00	.00	140,730.00	140,730.00	.0
5476-000-57200	INTEREST	11,812.50	11,812.50	27,309.00	15,496.50	43.3
5476-000-57300	SERVICE CHARGES	2,362.50	2,362.50	6,000.00	3,637.50	39.4
	TOTAL NON-DEPARTMENTAL	14,175.00	14,175.00	174,039.00	159,864.00	8.1
	TOTAL FUND EXPENDITURES	14,175.00	14,175.00	174,039.00	159,864.00	8.1
	NET REVENUE OVER EXPENDITURES	43,587.78	43,587.78	(12,339.00)	(55,926.78)	353.3

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SALES TAX BOND 2015B

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
5481-000-31410	SALES AND USE TAX (1.5%)	.00	.00	285,025.00	285,025.00	.0
	TOTAL TAXES	.00	.00	285,025.00	285,025.00	.0
	TOTAL FUND REVENUE	.00	.00	285,025.00	285,025.00	.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SALES TAX BOND 2015B

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
5481-000-57100	PRINCIPLE	.00	.00	255,000.00	255,000.00	.0
5481-000-57200	INTEREST	.00	.00	31,185.00	31,185.00	.0
	TOTAL NON-DEPARTMENTAL	.00	.00	286,185.00	286,185.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	286,185.00	286,185.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	(1,160.00)	(1,160.00)	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

SALES TAX REVENUE BOND 2017

ASSETS

5484-000-11000	CASH IN COMBINED FUND	213,068.66	
	TOTAL ASSETS		213,068.66

LIABILITIES AND EQUITY

FUND EQUITY

5484-000-30000	FUND BALANCE	180,061.37	
	REVENUE OVER EXPENDITURES - YTD	33,007.29	
	TOTAL FUND EQUITY		213,068.66
	TOTAL LIABILITIES AND EQUITY		213,068.66

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SALES TAX REVENUE BOND 2017

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
5484-000-31410	SALES AND USE TAX (1.5%)	33,007.29	33,007.29	86,240.00	53,232.71	38.3
	TOTAL TAXES	33,007.29	33,007.29	86,240.00	53,232.71	38.3
	TOTAL FUND REVENUE	33,007.29	33,007.29	86,240.00	53,232.71	38.3

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SALES TAX REVENUE BOND 2017

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
5484-000-57100	PRINCIPLE	.00	.00	109,230.00	109,230.00	.0
5484-000-57200	INTEREST	.00	.00	18,214.00	18,214.00	.0
	TOTAL NON-DEPARTMENTAL	.00	.00	127,444.00	127,444.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	127,444.00	127,444.00	.0
	NET REVENUE OVER EXPENDITURES	33,007.29	33,007.29	(41,204.00)	(74,211.29)	80.1

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

REF IMPR BOND SERIES 2017

ASSETS

5485-000-11000	CASH IN COMBINED FUND	77,999.76	
	TOTAL ASSETS		77,999.76

LIABILITIES AND EQUITY

FUND EQUITY

5485-000-30000	FUND BALANCE	66,022.20	
	REVENUE OVER EXPENDITURES - YTD	11,977.56	
	TOTAL FUND EQUITY		77,999.76
	TOTAL LIABILITIES AND EQUITY		77,999.76

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

REF IMPR BOND SERIES 2017

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEBT SERVICE REVENUES</u>					
5485-000-38300	SPECIAL ASSESSMENTS	11,977.56	11,977.56	13,500.00	1,522.44	88.7
	TOTAL DEBT SERVICE REVENUES	11,977.56	11,977.56	13,500.00	1,522.44	88.7
	<u>DEBT SERVICE REVENUES</u>					
5485-700-38300	SPECIAL ASSESSMENTS	.00	.00	40,500.00	40,500.00	.0
	TOTAL DEBT SERVICE REVENUES	.00	.00	40,500.00	40,500.00	.0
	TOTAL FUND REVENUE	11,977.56	11,977.56	54,000.00	42,022.44	22.2

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

REF IMPR BOND SERIES 2017

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
5485-000-57100	PRINCIPLE	.00	.00	54,202.00	54,202.00	.0
5485-000-57200	INTEREST	.00	.00	9,038.00	9,038.00	.0
	TOTAL NON-DEPARTMENTAL	.00	.00	63,240.00	63,240.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	63,240.00	63,240.00	.0
	NET REVENUE OVER EXPENDITURES	11,977.56	11,977.56	(9,240.00)	(21,217.56)	129.6

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

DEFINITIVE IMPR WARRANT 2019

ASSETS

5486-000-11000	CASH IN COMBINED FUND	192,749.75	
	TOTAL ASSETS		192,749.75

LIABILITIES AND EQUITY

FUND EQUITY

5486-000-30000	FUND BALANCE	155,914.54	
	REVENUE OVER EXPENDITURES - YTD	36,835.21	
	TOTAL FUND EQUITY		192,749.75
	TOTAL LIABILITIES AND EQUITY		192,749.75

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

DEFINITIVE IMPR WARRANT 2019

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>SOURCE 38</u>					
5486-000-38300	SPECIAL ASSESSMENTS	36,835.21	36,835.21	49,000.00	12,164.79	75.2
	TOTAL SOURCE 38	36,835.21	36,835.21	49,000.00	12,164.79	75.2
	TOTAL FUND REVENUE	36,835.21	36,835.21	49,000.00	12,164.79	75.2

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

DEFINITIVE IMPR WARRANT 2019

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
5486-000-57100 PRINCIPLE	.00	.00	52,960.00	52,960.00	.0
5486-000-57200 INTEREST	.00	.00	10,703.00	10,703.00	.0
TOTAL DEPARTMENT 000	.00	.00	63,663.00	63,663.00	.0
TOTAL FUND EXPENDITURES	.00	.00	63,663.00	63,663.00	.0
NET REVENUE OVER EXPENDITURES	36,835.21	36,835.21	(14,663.00)	(51,498.21)	251.2

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

SALES TAX REVENUE BOND 2019

ASSETS

5488-000-11000	CASH IN COMBINED FUND	169,455.54	
	TOTAL ASSETS		169,455.54

LIABILITIES AND EQUITY

FUND EQUITY

5488-000-30000	FUND BALANCE	141,949.45	
	REVENUE OVER EXPENDITURES - YTD	27,506.09	
	TOTAL FUND EQUITY		169,455.54
	TOTAL LIABILITIES AND EQUITY		169,455.54

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SALES TAX REVENUE BOND 2019

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
5488-000-31410 SALES AND USE TAX (1.5%)	27,506.09	27,506.09	43,120.00	15,613.91	63.8
TOTAL SOURCE 31	27,506.09	27,506.09	43,120.00	15,613.91	63.8
TOTAL FUND REVENUE	27,506.09	27,506.09	43,120.00	15,613.91	63.8

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SALES TAX REVENUE BOND 2019

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
5488-000-57100 PRINCIPLE	.00	.00	77,593.00	77,593.00	.0
5488-000-57200 INTEREST	.00	.00	15,681.00	15,681.00	.0
TOTAL DEPARTMENT 000	.00	.00	93,274.00	93,274.00	.0
TOTAL FUND EXPENDITURES	.00	.00	93,274.00	93,274.00	.0
NET REVENUE OVER EXPENDITURES	27,506.09	27,506.09	(50,154.00)	(77,660.09)	54.8

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

REF IMP BOND 2020A

ASSETS

5489-000-11000	CASH IN COMBINED FUND	552,666.96	
	TOTAL ASSETS		552,666.96

LIABILITIES AND EQUITY

FUND EQUITY

5489-000-30000	FUND BALANCE	332,656.13	
	REVENUE OVER EXPENDITURES - YTD	220,010.83	
	TOTAL FUND EQUITY		552,666.96
	TOTAL LIABILITIES AND EQUITY		552,666.96

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

REF IMP BOND 2020A

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
5489-000-31110	TAX INCREMENT FINANCING	180,507.05	180,507.05	180,000.00	(507.05)	100.3
	TOTAL SOURCE 31	180,507.05	180,507.05	180,000.00	(507.05)	100.3
	<u>SOURCE 38</u>					
5489-000-38300	SPECIAL ASSESSMENTS	39,503.78	39,503.78	54,315.00	14,811.22	72.7
	TOTAL SOURCE 38	39,503.78	39,503.78	54,315.00	14,811.22	72.7
	<u>DEBT SERVICE REVENUES</u>					
5489-700-38300	SPECIAL ASSESSMENTS	.00	.00	191,518.00	191,518.00	.0
	TOTAL DEBT SERVICE REVENUES	.00	.00	191,518.00	191,518.00	.0
	TOTAL FUND REVENUE	220,010.83	220,010.83	425,833.00	205,822.17	51.7

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

REF IMP BOND 2020A

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
5489-000-57100	PRINCIPLE	.00	.00	285,000.00	285,000.00	.0
5489-000-57200	INTEREST	.00	.00	14,550.00	14,550.00	.0
5489-000-57300	SERVICE CHARGES	.00	.00	495.00	495.00	.0
	TOTAL DEPARTMENT 000	.00	.00	300,045.00	300,045.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	300,045.00	300,045.00	.0
	NET REVENUE OVER EXPENDITURES	220,010.83	220,010.83	125,788.00	(94,222.83)	174.9

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

ASSETS

5492-000-11000	CASH ALLOCATED TO OTHER FUNDS	1,475,487.63	
	TOTAL ASSETS		1,475,487.63

LIABILITIES AND EQUITY

FUND EQUITY

5492-000-30000	FUND BALANCE	1,167,944.85	
	REVENUE OVER EXPENDITURES - YTD	307,542.78	
	TOTAL FUND EQUITY		1,475,487.63
	TOTAL LIABILITIES AND EQUITY		1,475,487.63

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

FUND 5492

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
5492-000-31110	TAX INCREMENT DISTRICT	273,487.41	273,487.41	235,000.00	(38,487.41)	116.4
	TOTAL SOURCE 31	273,487.41	273,487.41	235,000.00	(38,487.41)	116.4
	<u>SOURCE 38</u>					
5492-000-38300	SPECIAL ASSESSMENTS	34,055.37	34,055.37	35,500.00	1,444.63	95.9
	TOTAL SOURCE 38	34,055.37	34,055.37	35,500.00	1,444.63	95.9
5492-700-38300	SPECIAL ASSESSMENTS	.00	.00	155,105.00	155,105.00	.0
	TOTAL SOURCE 38	.00	.00	155,105.00	155,105.00	.0
	TOTAL FUND REVENUE	307,542.78	307,542.78	425,605.00	118,062.22	72.3

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

FUND 5492

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
5492-000-57100 PRINCIPAL	.00	.00	285,000.00	285,000.00	.0
5492-000-57200 INTEREST	.00	.00	50,650.00	50,650.00	.0
TOTAL DEPARTMENT 000	.00	.00	335,650.00	335,650.00	.0
TOTAL FUND EXPENDITURES	.00	.00	335,650.00	335,650.00	.0
NET REVENUE OVER EXPENDITURES	307,542.78	307,542.78	89,955.00	(217,587.78)	341.9

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

REF IMP BOND 2022A

ASSETS

5493-000-11000	CASH ALLOCATED TO OTHER FUNDS	526,318.10	
	TOTAL ASSETS		526,318.10

LIABILITIES AND EQUITY

FUND EQUITY

5493-000-30000	FUND BALANCE	337,505.61	
	REVENUE OVER EXPENDITURES - YTD	188,812.49	
	TOTAL FUND EQUITY		526,318.10
	TOTAL LIABILITIES AND EQUITY		526,318.10

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

REF IMP BOND 2022A

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
5493-000-31110	TAX INCREMENT DISTRICT	148,113.57	148,113.57	118,100.00	(30,013.57)	125.4
	TOTAL SOURCE 31	148,113.57	148,113.57	118,100.00	(30,013.57)	125.4
	<u>SOURCE 38</u>					
5493-000-38300	SPECIAL ASSESSMENTS	40,698.92	40,698.92	47,000.00	6,301.08	86.6
	TOTAL SOURCE 38	40,698.92	40,698.92	47,000.00	6,301.08	86.6
	TOTAL FUND REVENUE	188,812.49	188,812.49	165,100.00	(23,712.49)	114.4

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

REF IMP BOND 2022A

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
5493-000-57100 PRINCIPAL	.00	.00	135,000.00	135,000.00	.0
5493-000-57200 INTEREST	.00	.00	18,450.00	18,450.00	.0
TOTAL DEPARTMENT 000	.00	.00	153,450.00	153,450.00	.0
TOTAL FUND EXPENDITURES	.00	.00	153,450.00	153,450.00	.0
NET REVENUE OVER EXPENDITURES	188,812.49	188,812.49	11,650.00	(177,162.49)	1620.7

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

WATER FUND

ASSETS

6001-000-11000	CASH IN COMBINED FUND	861,903.80	
6001-000-12040	ACCTS. REC. (SPEC/OTHER)	(218.96)	
6001-000-12110	UB ACCOUNTS RECEIVABLE	76,894.60	
TOTAL ASSETS			938,579.44

LIABILITIES AND EQUITY

LIABILITIES

6001-000-21210	ACCOUNTS PAYABLE	21,271.17	
6001-000-22210	FEDERAL WITHHOLDING TAXES PAYA	7,362.98	
6001-000-22220	STATE W/H TAXES PAYABLE	373.00	
6001-000-22290	MEDICARE PAYABLE	24.28	
6001-000-22300	ND PERS	9,187.55	
6001-000-22310	FICA PAYABLE	1,415.67	
6001-000-22320	DEFERRED COMP.	(2,373.50)	
6001-000-22370	MED. & DEP. CARE FLEX PAY.	(362.31)	
6001-000-22390	UNUM INS. PAYABLE	(298.56)	
6001-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	(308.35)	
6001-000-22430	GARNISHMENTS	(262.78)	
6001-000-22440	HEALTH PREMIUMS PAYABLE	(2,457.25)	
TOTAL LIABILITIES			33,571.90

FUND EQUITY

6001-000-30000	FUND BALANCE	821,760.57	
	REVENUE OVER EXPENDITURES - YTD	83,246.97	
TOTAL FUND EQUITY			905,007.54
TOTAL LIABILITIES AND EQUITY			938,579.44

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES & SERVICES</u>					
6001-000-34710	WATER COLLECTIONS	274,603.67	274,603.67	1,220,000.00	945,396.33	22.5
6001-000-34730	WATER SOURCE REPLACEMENT FEE	68,410.58	68,410.58	270,000.00	201,589.42	25.3
6001-000-34740	CURB STOP REPLACEMENT FEE	7,451.85	7,451.85	30,000.00	22,548.15	24.8
6001-000-34750	UB PENALTY FEES	2,764.62	2,764.62	6,000.00	3,235.38	46.1
	TOTAL CHARGES & SERVICES	353,230.72	353,230.72	1,526,000.00	1,172,769.28	23.2
	<u>MISC. REVENUES</u>					
6001-000-36100	INTEREST EARNINGS	.00	.00	20,000.00	20,000.00	.0
	TOTAL MISC. REVENUES	.00	.00	20,000.00	20,000.00	.0
	<u>TRANSFERS IN</u>					
6001-700-39120	EQUIPMENT RESERVE	.00	.00	75,000.00	75,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	75,000.00	75,000.00	.0
	TOTAL FUND REVENUE	353,230.72	353,230.72	1,621,000.00	1,267,769.28	21.8

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>WATER OPERATION</u>					
6001-340-41100	PERMANENT SALARIES	33,822.87	33,822.87	128,600.00	94,777.13	26.3
6001-340-41300	OVERTIME SALARIES	5,294.78	5,294.78	5,000.00	(294.78)	105.9
6001-340-42100	HEALTH INS. PREMIUMS (BCBS)	7,848.00	7,848.00	33,635.00	25,787.00	23.3
6001-340-42200	FICA EXPENSE	2,409.61	2,409.61	8,283.00	5,873.39	29.1
6001-340-42250	CITY SHARE NDPERS	2,230.96	2,230.96	12,950.02	10,719.06	17.2
6001-340-42300	CITY SHARE DEFERRED COMP.	1,175.05	1,175.05	.00	(1,175.05)	.0
6001-340-42350	MEDICARE	563.56	563.56	1,937.00	1,373.44	29.1
6001-340-42400	WORKERS COMP. EXPENSE	3,955.68	3,955.68	2,800.00	(1,155.68)	141.3
6001-340-43210	FIRE AND TORNADO	.00	.00	1,500.00	1,500.00	.0
6001-340-43400	EDUCATION & TRAINING	.00	.00	1,000.00	1,000.00	.0
6001-340-43510	ELECTRICITY	890.06	890.06	5,000.00	4,109.94	17.8
6001-340-43560	TELEPHONE	632.64	632.64	2,500.00	1,867.36	25.3
6001-340-43570	HEAT	1,389.36	1,389.36	4,000.00	2,610.64	34.7
6001-340-43600	PUBLISHING/PRINTING/ADVERTISIN	151.79	151.79	.00	(151.79)	.0
6001-340-43700	WATER USER MEMBERSHIP	.00	.00	2,600.00	2,600.00	.0
6001-340-43830	GRAVEL EXPENSE	.00	.00	10,000.00	10,000.00	.0
6001-340-44100	OFFICE SUP. & POSTAGE	10.69	10.69	.00	(10.69)	.0
6001-340-44150	ONE-CALL EXPENSE	27.69	27.69	700.00	672.31	4.0
6001-340-44220	CLOTHING & UNIFORMS	.50	.50	.00	(.50)	.0
6001-340-44240	GAS, OIL, GREASE, ETC.	1,590.68	1,590.68	8,000.00	6,409.32	19.9
6001-340-44260	EQUIPMENT MAINTENANCE	14,599.57	14,599.57	25,000.00	10,400.43	58.4
6001-340-44280	TOOLS & EQUIP. EXPENSE	302.83	302.83	10,000.00	9,697.17	3.0
6001-340-44300	BUILDING MAINT. EXPENSE	1,339.10	1,339.10	500.00	(839.10)	267.8
6001-340-44410	METER REPAIR EXPENSE	.00	.00	5,000.00	5,000.00	.0
6001-340-44420	HYDRANT REPAIR EXPENSE	1,125.00	1,125.00	8,000.00	6,875.00	14.1
6001-340-44450	HIGH TOWER MAINT. EXPENSE	158.61	158.61	1,000.00	841.39	15.9
6001-340-44460	WATER LINE MAINT. EXPENSE	13,978.15	13,978.15	20,000.00	6,021.85	69.9
6001-340-44490	LEAD & COPPER EXPENSE	.00	.00	500.00	500.00	.0
6001-340-44550	CURB STOP REPL./MAINT.	2,753.18	2,753.18	20,000.00	17,246.82	13.8
6001-340-44810	METERS EXPENSE	3,547.60	3,547.60	17,000.00	13,452.40	20.9
6001-340-44820	HYDRANTS EXPENSE	10,616.66	10,616.66	32,000.00	21,383.34	33.2
6001-340-44900	MISCELLANEOUS EXPENSE	37.48	37.48	1,500.00	1,462.52	2.5
6001-340-56290	LEASE/PERMIT PAYMENT	.00	.00	280.00	280.00	.0
6001-340-56450	SAFETY EQUIPMENT	59.99	59.99	3,000.00	2,940.01	2.0
6001-340-56500	EQUIPMENT (\$500 OR OVER)	2,000.00	2,000.00	4,000.00	2,000.00	50.0
6001-340-57300	SERVICE CHARGES	.00	.00	375.00	375.00	.0
6001-340-58480	SCADA SYSTEM EXPENSES	2,598.89	2,598.89	8,000.00	5,401.11	32.5
	TOTAL WATER OPERATION	115,110.98	115,110.98	384,660.02	269,549.04	29.9

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>HAMAR WELLS</u>					
6001-342-43210	FIRE AND TORNADO	.00	.00	2,000.00	2,000.00	.0
6001-342-43340	PIPELINE EASEMENTS	.00	.00	500.00	500.00	.0
6001-342-43510	ELECTRICITY	9,313.59	9,313.59	60,000.00	50,686.41	15.5
6001-342-43560	TELEPHONE	138.18	138.18	800.00	661.82	17.3
6001-342-43570	HEAT	.00	.00	500.00	500.00	.0
6001-342-44240	GAS, OIL, GREASE, ETC.	.00	.00	7,500.00	7,500.00	.0
6001-342-44260	EQUIPMENT MAINTENANCE	46.71	46.71	1,000.00	953.29	4.7
6001-342-44300	BUILDING MAINT. EXPENSE	.00	.00	500.00	500.00	.0
6001-342-44430	WELL MAINTENANCE	466.64	466.64	5,000.00	4,533.36	9.3
6001-342-44460	WATER LINE MAINT. EXPENSE	3,612.88	3,612.88	7,000.00	3,387.12	51.6
6001-342-44900	MISCELLANEOUS EXPENSE	.00	.00	50.00	50.00	.0
6001-342-56450	SAFETY EQUIPMENT	.00	.00	20,000.00	20,000.00	.0
6001-342-58480	SCADA SYSTEM EXPENSES	9,096.12	9,096.12	75,000.00	65,903.88	12.1
	<u>TOTAL HAMAR WELLS</u>	<u>22,674.12</u>	<u>22,674.12</u>	<u>179,850.00</u>	<u>157,175.88</u>	<u>12.6</u>

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER TREATMENT PLANT</u>					
6001-343-41100 PERMANENT SALARIES	25,740.30	25,740.30	79,494.00	53,753.70	32.4
6001-343-41300 OVERTIME SALARIES	2,957.50	2,957.50	1,000.00	(1,957.50)	295.8
6001-343-42100 HEALTH INS. PREMIUMS (BCBS)	3,240.00	3,240.00	12,585.21	9,345.21	25.7
6001-343-42200 FICA EXPENSE	1,706.93	1,706.93	4,990.63	3,283.70	34.2
6001-343-42250 CITY SHARE NDPERS	767.07	767.07	.00	(767.07)	.0
6001-343-42300 CITY SHARE DEFERRED COMP.	1,824.98	1,824.98	8,105.75	6,280.77	22.5
6001-343-42350 MEDICARE	399.20	399.20	1,167.16	767.96	34.2
6001-343-43080 LAB FEES	4,920.53	4,920.53	15,000.00	10,079.47	32.8
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	.00	.00	7,750.00	7,750.00	.0
6001-343-43320 COMPUTER EQUIPMENT	684.00	684.00	5,000.00	4,316.00	13.7
6001-343-43330 MAINT./LEASE ON EQ./SOFTWARE	.00	.00	3,000.00	3,000.00	.0
6001-343-43400 EDUCATION & TRAINING	1,510.36	1,510.36	1,000.00	(510.36)	151.0
6001-343-43510 ELECTRICITY	11,406.51	11,406.51	50,000.00	38,593.49	22.8
6001-343-43560 TELEPHONE	563.42	563.42	2,000.00	1,436.58	28.2
6001-343-43570 HEAT	.00	.00	500.00	500.00	.0
6001-343-43600 PUBLISHING/PRINTING/ADVERTISIN	.00	.00	2,500.00	2,500.00	.0
6001-343-44100 OFFICE SUP. & POSTAGE	2,775.33	2,775.33	5,000.00	2,224.67	55.5
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	1,558.24	1,558.24	1,000.00	(558.24)	155.8
6001-343-44230 CHEMICAL SUPPLIES EXPENSE	27,197.38	27,197.38	100,000.00	72,802.62	27.2
6001-343-44240 GAS, OIL, GREASE, ETC.	41.24	41.24	3,000.00	2,958.76	1.4
6001-343-44260 EQUIPMENT MAINTENANCE	32,192.06	32,192.06	15,000.00	(17,192.06)	214.6
6001-343-44280 TOOLS & EQUIP. EXPENSE	52.98	52.98	15,000.00	14,947.02	.4
6001-343-44300 BUILDING MAINT. EXPENSE	765.71	765.71	7,500.00	6,734.29	10.2
6001-343-44440 RESERVOIR MAINT. EXPENSE	.00	.00	7,000.00	7,000.00	.0
6001-343-56450 SAFETY EQUIPMENT	39.99	39.99	3,000.00	2,960.01	1.3
6001-343-58480 SCADA SYSTEM EXPENSES	11,854.92	11,854.92	10,000.00	(1,854.92)	118.6
TOTAL WATER TREATMENT PLANT	132,198.65	132,198.65	363,392.75	231,194.10	36.4
<u>TRANSFERS IN/OUT</u>					
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	112,112.00	112,112.00	.0
6001-700-57990 LOT RENT AT AIRPORT	.00	.00	10,000.00	10,000.00	.0
6001-700-58900 TRANSFERS OUT	.00	.00	585,200.00	585,200.00	.0
TOTAL TRANSFERS IN/OUT	.00	.00	735,312.00	735,312.00	.0
TOTAL FUND EXPENDITURES	269,983.75	269,983.75	1,663,214.77	1,393,231.02	16.2
NET REVENUE OVER EXPENDITURES	83,246.97	83,246.97	(42,214.77)	(125,461.74)	197.2

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

SEWER FUND

ASSETS

6002-000-11000	CASH IN COMBINED FUND		967,743.81	
6002-000-11320	BREMER BK CHK #1000488	(187,000.00)	
6002-000-12040	ACCTS. REC. (SPEC/OTHER)	(13,240.20)	
6002-000-12110	UB ACCOUNTS RECEIVABLE		83,288.93	
	TOTAL ASSETS			850,792.54

LIABILITIES AND EQUITY

LIABILITIES

6002-000-21210	ACCOUNTS PAYABLE		13,661.23	
6002-000-22200	WAGES PAYABLE		136.35	
6002-000-22210	FEDERAL WITHHOLDING TAXES PAYA	(724.11)	
6002-000-22220	STATE W/H TAXES PAYABLE		8.00	
6002-000-22290	MEDICARE PAYABLE		905.05	
6002-000-22300	ND PERS	(3,662.75)	
6002-000-22310	FICA PAYABLE		2,557.85	
6002-000-22320	DEFERRED COMP.	(4,518.72)	
6002-000-22370	MED. & DEP. CARE FLEX PAY.		1,333.93	
6002-000-22390	UNUM INS. PAYABLE		121.03	
6002-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	(411.40)	
6002-000-22430	GARNISHMENTS		960.75	
6002-000-22440	HEALTH PREMIUMS PAYABLE	(14,014.49)	
	TOTAL LIABILITIES		(3,647.28)

FUND EQUITY

6002-000-30000	FUND BALANCE		678,273.78	
	REVENUE OVER EXPENDITURES - YTD	176,166.04		
	TOTAL FUND EQUITY			854,439.82
	TOTAL LIABILITIES AND EQUITY			850,792.54

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
6002-000-31410	SALES AND USE TAX (1.5%)	49,510.95	49,510.95	194,040.00	144,529.05	25.5
	TOTAL TAXES	49,510.95	49,510.95	194,040.00	144,529.05	25.5
	<u>CHARGES & SERVICES</u>					
6002-000-34810	SEWER CHARGES	260,048.27	260,048.27	1,000,000.00	739,951.73	26.0
6002-000-34820	RURAL SEWER COLLECTIONS	6,591.34	6,591.34	30,000.00	23,408.66	22.0
6002-000-34830	HIGHWAY 20 LIFT STATION	.00	.00	14,480.00	14,480.00	.0
6002-000-34831	HIGHWAY 20 MINI LIFT STATION	.00	.00	7,000.00	7,000.00	.0
6002-000-34841	CREEL BAY PUMP STATION	.00	.00	11,300.00	11,300.00	.0
6002-000-34842	LAKEWOOD PUMP STATION	.00	.00	20,620.00	20,620.00	.0
6002-000-34880	COUNTRY CLUB LIFT STATION	.00	.00	2,178.00	2,178.00	.0
6002-000-34900	MISCELLANEOUS SERVICES	1,140.00	1,140.00	10,000.00	8,860.00	11.4
	TOTAL CHARGES & SERVICES	267,779.61	267,779.61	1,095,578.00	827,798.39	24.4
	<u>MISC. REVENUES</u>					
6002-000-36100	INTEREST EARNINGS	.00	.00	20,000.00	20,000.00	.0
6002-000-36200	RENTAL/LEASE EQUIP. OR LAND	5,900.00	5,900.00	12,000.00	6,100.00	49.2
6002-000-36900	MISCELLANEOUS REVENUE	22.26	22.26	.00	(22.26)	.0
6002-000-36990	REIMB. OF EXPENDITURES	.00	.00	20,000.00	20,000.00	.0
	TOTAL MISC. REVENUES	5,922.26	5,922.26	52,000.00	46,077.74	11.4
	<u>TRANSFERS IN</u>					
6002-700-39120	EQUIPMENT RESERVE	.00	.00	60,000.00	60,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	60,000.00	60,000.00	.0
	TOTAL FUND REVENUE	323,212.82	323,212.82	1,401,618.00	1,078,405.18	23.1

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER OPERATION</u>					
6002-320-41100 PERMANENT SALARIES	17,714.06	17,714.06	132,778.50	115,064.44	13.3
6002-320-41300 OVERTIME SALARIES	1,627.74	1,627.74	3,000.00	1,372.26	54.3
6002-320-42100 HEALTH INS. PREMIUMS (BCBS)	7,596.00	7,596.00	23,450.00	15,854.00	32.4
6002-320-42200 FICA EXPENSE	1,151.83	1,151.83	8,418.00	7,266.17	13.7
6002-320-42250 CITY SHARE NDPERS	608.80	608.80	13,370.80	12,762.00	4.6
6002-320-42300 CITY SHARE DEFERRED COMP.	1,175.00	1,175.00	1.00 (1,174.00)	11750
6002-320-42350 MEDICARE	269.34	269.34	1,969.00	1,699.66	13.7
6002-320-42400 WORKERS COMP. EXPENSE	.00	.00	1,400.00	1,400.00	.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	.00	.00	1,500.00	1,500.00	.0
6002-320-43330 MAINT./LEASE ON EQ./SOFTWARE	.00	.00	2,000.00	2,000.00	.0
6002-320-43400 EDUCATION & TRAINING	365.00	365.00	1,000.00	635.00	36.5
6002-320-43510 ELECTRICITY	3,422.01	3,422.01	9,000.00	5,577.99	38.0
6002-320-43560 TELEPHONE	566.39	566.39	1,500.00	933.61	37.8
6002-320-43570 HEAT	1,389.37	1,389.37	4,000.00	2,610.63	34.7
6002-320-43600 PUBLISHING/PRINTING/ADVERTISIN	151.79	151.79	2,000.00	1,848.21	7.6
6002-320-43830 GRAVEL EXPENSE	.00	.00	3,000.00	3,000.00	.0
6002-320-44100 OFFICE SUP. & POSTAGE	2,700.00	2,700.00	5,000.00	2,300.00	54.0
6002-320-44150 ONE-CALL EXPENSE	27.71	27.71	700.00	672.29	4.0
6002-320-44170 DRUG & ALCOHOL TESTING EXP.	.00	.00	200.00	200.00	.0
6002-320-44210 JANITORIAL SUPPLIES EXPENSE	.00	.00	1,000.00	1,000.00	.0
6002-320-44220 CLOTHING & UNIFORMS	234.45	234.45	.00 (234.45)	.0
6002-320-44240 GAS, OIL, GREASE, ETC.	1,579.64	1,579.64	15,000.00	13,420.36	10.5
6002-320-44260 EQUIPMENT MAINTENANCE	7,355.65	7,355.65	12,000.00	4,644.35	61.3
6002-320-44280 TOOLS & EQUIP. EXPENSE	426.97	426.97	4,500.00	4,073.03	9.5
6002-320-44300 BUILDING MAINT. EXPENSE	1,640.39	1,640.39	5,000.00	3,359.61	32.8
6002-320-44510 LIFT MAINTENANCE EXPENSE	77.82	77.82	17,000.00	16,922.18	.5
6002-320-44520 SEWER LINE MAINTENANCE EXPENSE	35.98	35.98	1,000.00	964.02	3.6
6002-320-44840 HWY 19 LIFT MAINTENANCE	369.50	369.50	6,000.00	5,630.50	6.2
6002-320-44900 MISCELLANEOUS EXPENSE	37.48	37.48	1,000.00	962.52	3.8
6002-320-56450 SAFETY EQUIPMENT	26.94	26.94	2,000.00	1,973.06	1.4
6002-320-57300 SERVICE CHARGES	.00	.00	375.00	375.00	.0
6002-320-58480 SCADA SYSTEM EXPENSES	2,598.90	2,598.90	5,000.00	2,401.10	52.0
TOTAL SEWER OPERATION	53,148.76	53,148.76	286,362.30	233,213.54	18.6

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>STORM SEWER</u>					
6002-321-41100	PERMANENT SALARIES	.00	.00	68,785.00	68,785.00	.0
6002-321-41300	OVERTIME SALARIES	.00	.00	4,000.00	4,000.00	.0
6002-321-42100	HEALTH INS. PREMIUMS (BCBS)	3,047.20	3,047.20	22,000.00	18,952.80	13.9
6002-321-42200	FICA EXPENSE	.00	.00	4,513.00	4,513.00	.0
6002-321-42300	CITY SHARE DEFERRED COMP.	.00	.00	6,927.00	6,927.00	.0
6002-321-42350	MEDICARE	.00	.00	1,055.00	1,055.00	.0
6002-321-43210	FIRE AND TORNADO	.00	.00	1,000.00	1,000.00	.0
6002-321-43510	ELECTRICITY	5,131.39	5,131.39	15,000.00	9,868.61	34.2
6002-321-43560	TELEPHONE	194.64	194.64	.00	(194.64)	.0
6002-321-44260	EQUIPMENT MAINTENANCE	2,007.77	2,007.77	4,000.00	1,992.23	50.2
6002-321-44280	TOOLS & EQUIP. EXPENSE	.00	.00	3,000.00	3,000.00	.0
6002-321-44300	BUILDING MAINT. EXPENSE	19.78	19.78	1,000.00	980.22	2.0
6002-321-44510	LIFT MAINTENANCE EXPENSE	.00	.00	15,000.00	15,000.00	.0
6002-321-44520	SEWER LINE MAINTENANCE EXPENSE	2,708.57	2,708.57	9,000.00	6,291.43	30.1
6002-321-44540	DRAINAGE DITCH MAINT. EXPENSE	675.00	675.00	15,000.00	14,325.00	4.5
6002-321-56290	LEASE/PERMIT PAYMENT	.00	.00	10,475.00	10,475.00	.0
6002-321-58480	SCADA SYSTEM EXPENSES	2,598.89	2,598.89	7,000.00	4,401.11	37.1
	<u>TOTAL STORM SEWER</u>	<u>16,383.24</u>	<u>16,383.24</u>	<u>187,755.00</u>	<u>171,371.76</u>	<u>8.7</u>

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER TREATMENT</u>					
6002-322-41100 PERMANENT SALARIES	14,452.24	14,452.24	63,714.00	49,261.76	22.7
6002-322-41300 OVERTIME SALARIES	747.74	747.74	1,500.00	752.26	49.9
6002-322-42100 HEALTH INS. PREMIUMS (BCBS)	3,240.00	3,240.00	11,750.00	8,510.00	27.6
6002-322-42200 FICA EXPENSE	932.04	932.04	4,043.00	3,110.96	23.1
6002-322-42250 CITY SHARE NDPERS	1,455.32	1,455.32	.00	(1,455.32)	.0
6002-322-42300 CITY SHARE DEFERRED COMP.	.00	.00	6,416.00	6,416.00	.0
6002-322-42350 MEDICARE	217.98	217.98	946.00	728.02	23.0
6002-322-42400 WORKERS COMP. EXPENSE	.00	.00	1,300.00	1,300.00	.0
6002-322-43210 FIRE AND TORNADO	.00	.00	350.00	350.00	.0
6002-322-43320 COMPUTER EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
6002-322-43400 EDUCATION & TRAINING	100.00	100.00	1,000.00	900.00	10.0
6002-322-43510 ELECTRICITY	2,225.95	2,225.95	11,000.00	8,774.05	20.2
6002-322-43560 TELEPHONE	179.73	179.73	600.00	420.27	30.0
6002-322-43570 HEAT	1,389.38	1,389.38	4,000.00	2,610.62	34.7
6002-322-43830 GRAVEL EXPENSE	.00	.00	5,000.00	5,000.00	.0
6002-322-44100 OFFICE SUP. & POSTAGE	.00	.00	250.00	250.00	.0
6002-322-44170 DRUG & ALCOHOL TESTING EXP.	.00	.00	100.00	100.00	.0
6002-322-44200 OPERATION & MAINT. EXPENSE	35.75	35.75	150.00	114.25	23.8
6002-322-44210 JANITORIAL SUPPLIES EXPENSE	.00	.00	500.00	500.00	.0
6002-322-44220 CLOTHING & UNIFORMS	477.95	477.95	400.00	(77.95)	119.5
6002-322-44230 CHEMICAL SUPPLIES EXPENSE	.00	.00	200.00	200.00	.0
6002-322-44240 GAS, OIL, GREASE, ETC.	1,620.76	1,620.76	15,000.00	13,379.24	10.8
6002-322-44260 EQUIPMENT MAINTENANCE	4,517.92	4,517.92	15,000.00	10,482.08	30.1
6002-322-44280 TOOLS & EQUIP. EXPENSE	(130.00)	(130.00)	1,500.00	1,630.00	(8.7)
6002-322-44300 BUILDING MAINT. EXPENSE	465.48	465.48	1,500.00	1,034.52	31.0
6002-322-44340 INSTRUMENTS EQUIPMENT EXPENSE	.00	.00	1,000.00	1,000.00	.0
6002-322-44510 LIFT MAINTENANCE EXPENSE	.00	.00	500.00	500.00	.0
6002-322-44530 LAGOON MAINT. EXPENSE	622.99	622.99	4,000.00	3,377.01	15.6
6002-322-44540 DRAINAGE DITCH MAINT. EXPENSE	.00	.00	10,000.00	10,000.00	.0
6002-322-44610 TESTING	.00	.00	3,500.00	3,500.00	.0
6002-322-44900 MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
6002-322-56450 SAFETY EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
TOTAL WASTEWATER TREATMENT	32,551.23	32,551.23	171,719.00	139,167.77	19.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EMBANKMENT</u>						
6002-323-41100	PERMANENT SALARIES	13,240.98	13,240.98	58,130.00	44,889.02	22.8
6002-323-41300	OVERTIME SALARIES	2,608.79	2,608.79	.00	(2,608.79)	.0
6002-323-42100	HEALTH INS. PREMIUMS (BCBS)	5,238.03	5,238.03	20,250.00	15,011.97	25.9
6002-323-42200	FICA EXPENSE	949.65	949.65	3,604.00	2,654.35	26.4
6002-323-42250	CITY SHARE NDPERS	1,333.39	1,333.39	.00	(1,333.39)	.0
6002-323-42300	CITY SHARE DEFERRED COMP.	.00	.00	5,854.00	5,854.00	.0
6002-323-42350	MEDICARE	222.09	222.09	843.00	620.91	26.4
6002-323-43830	GRAVEL EXPENSE	.00	.00	1,500.00	1,500.00	.0
6002-323-44220	CLOTHING & UNIFORMS	59.99	59.99	300.00	240.01	20.0
6002-323-44260	EQUIPMENT MAINTENANCE	6,584.38	6,584.38	7,000.00	415.62	94.1
6002-323-44280	TOOLS & EQUIP. EXPENSE	745.43	745.43	.00	(745.43)	.0
6002-323-44300	BUILDING MAINT. EXPENSE	13.99	13.99	.00	(13.99)	.0
6002-323-44740	EAST BAY PUMP STATION	3,818.26	3,818.26	16,000.00	12,181.74	23.9
6002-323-44750	17TH STREET PUMP STATION	838.96	838.96	3,000.00	2,161.04	28.0
6002-323-44760	CREEL BAY PUMP STATION	3,555.87	3,555.87	35,000.00	31,444.13	10.2
6002-323-44780	HWY 20 PUMP STATION	1,360.10	1,360.10	6,000.00	4,639.90	22.7
6002-323-44781	MINI HWY 20 PUMP STATION	206.13	206.13	.00	(206.13)	.0
6002-323-44790	COUNTRY CLUB PUMP STATION	126.12	126.12	1,278.00	1,151.88	9.9
6002-323-44791	LAKEWOOD PUMP STATION	4,061.39	4,061.39	11,300.00	7,238.61	35.9
6002-323-50000	DIKE MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
6002-323-50100	SPRAYING	.00	.00	10,000.00	10,000.00	.0
6002-323-56290	LEASE/PERMIT PAYMENT	.00	.00	6,000.00	6,000.00	.0
6002-323-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	60,000.00	60,000.00	.0
	TOTAL EMBANKMENT	44,963.55	44,963.55	251,059.00	206,095.45	17.9
<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	24,000.00	24,000.00	.0
6002-700-56980	INTERDEPARTMENT EXPENSE	.00	.00	112,112.00	112,112.00	.0
6002-700-57990	LOT RENT AT AIRPORT	.00	.00	10,000.00	10,000.00	.0
6002-700-58900	TRANSFERS OUT	.00	.00	273,364.00	273,364.00	.0
	TOTAL TRANSFERS IN/OUT	.00	.00	499,778.00	499,778.00	.0
	TOTAL FUND EXPENDITURES	147,046.78	147,046.78	1,396,673.30	1,249,626.52	10.5
	NET REVENUE OVER EXPENDITURES	176,166.04	176,166.04	4,944.70	(171,221.34)	3562.7

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

SANITATION FUND

ASSETS

6003-000-11000	CASH IN COMBINED FUND	878,605.73	
6003-000-11100	CASH ON HAND	20.00	
6003-000-12040	ACCTS. REC. (SPEC/OTHER)	39,001.53	
6003-000-12110	UB ACCOUNTS RECEIVABLE	156,803.58	
	TOTAL ASSETS		1,074,430.84

LIABILITIES AND EQUITY

LIABILITIES

6003-000-21210	ACCOUNTS PAYABLE	9,821.08	
6003-000-22220	STATE W/H TAXES PAYABLE	382.00	
6003-000-22290	MEDICARE PAYABLE	609.53	
6003-000-22300	ND PERS	(1,336.88)	
6003-000-22310	FICA PAYABLE	2,607.88	
6003-000-22320	DEFERRED COMP.	(3,735.23)	
6003-000-22390	UNUM INS. PAYABLE	(294.66)	
6003-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	(278.91)	
6003-000-22430	GARNISHMENTS	1,853.43	
6003-000-22440	HEALTH PREMIUMS PAYABLE	1,471.03	
	TOTAL LIABILITIES		11,099.27

FUND EQUITY

6003-000-30000	FUND BALANCE	867,573.23	
	REVENUE OVER EXPENDITURES - YTD	195,758.34	
	TOTAL FUND EQUITY		1,063,331.57
	TOTAL LIABILITIES AND EQUITY		1,074,430.84

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INTERGOVT. REVENUE</u>					
6003-000-33640	RAMSEY COUNTY CONTRIBUTIONS	.00	.00	10,000.00	10,000.00	.0
	TOTAL INTERGOVT. REVENUE	.00	.00	10,000.00	10,000.00	.0
	<u>CHARGES & SERVICES</u>					
6003-000-34410	SANITATION CHARGES	452,108.39	452,108.39	1,858,000.00	1,405,891.61	24.3
6003-000-34420	SPECIAL PICKUPS	22,534.02	22,534.02	96,000.00	73,465.98	23.5
6003-000-34430	INERT LANDFILL TIPPING	21,354.00	21,354.00	85,000.00	63,646.00	25.1
6003-000-34480	TRANSFER STATION TIPPING	7,410.00	7,410.00	24,000.00	16,590.00	30.9
6003-000-34490	ROLL-OFF RENTAL	41,636.50	41,636.50	198,450.00	156,813.50	21.0
6003-000-34500	RENTAL OF DUMPSTER	12,165.80	12,165.80	51,500.00	39,334.20	23.6
6003-000-34540	SALE OF GARBAGE BAGS	6,758.00	6,758.00	20,000.00	13,242.00	33.8
6003-000-34550	SALE OF RECYCLABLES	1,022.03	1,022.03	.00	(1,022.03)	.0
6003-000-34900	MISCELLANEOUS SERVICES	.00	.00	113.00	113.00	.0
	TOTAL CHARGES & SERVICES	564,988.74	564,988.74	2,333,063.00	1,768,074.26	24.2
	<u>MISC. REVENUES</u>					
6003-000-36100	INTEREST EARNINGS	.00	.00	20,000.00	20,000.00	.0
6003-000-36200	RENTAL/LEASE EQUIP. OR LAND	616.25	616.25	.00	(616.25)	.0
6003-000-36900	MISCELLANEOUS REVENUE	23.45	23.45	.00	(23.45)	.0
	TOTAL MISC. REVENUES	639.70	639.70	20,000.00	19,360.30	3.2
	<u>TRANSFERS IN</u>					
6003-700-39120	EQUIPMENT RESERVE	.00	.00	300,000.00	300,000.00	.0
	TOTAL TRANSFERS IN	.00	.00	300,000.00	300,000.00	.0
	TOTAL FUND REVENUE	565,628.44	565,628.44	2,663,063.00	2,097,434.56	21.2

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SANITATION OPERATION</u>					
6003-330-41100	PERMANENT SALARIES	95,655.62	95,655.62	424,632.00	328,976.38 22.5
6003-330-41200	TEMP./PART TIME SALARIES	1,963.50	1,963.50	15,000.00	13,036.50 13.1
6003-330-41300	OVERTIME SALARIES	2,875.43	2,875.43	7,000.00	4,124.57 41.1
6003-330-42100	HEALTH INS. PREMIUMS (BCBS)	25,164.00	25,164.00	116,000.00	90,836.00 21.7
6003-330-42200	FICA EXPENSE	6,142.55	6,142.55	27,691.00	21,548.45 22.2
6003-330-42250	CITY SHARE NDPERS	3,338.62	3,338.62	42,760.44	39,421.82 7.8
6003-330-42300	CITY SHARE DEFERRED COMP.	6,328.00	6,328.00	.00	(6,328.00) .0
6003-330-42350	MEDICARE	1,436.57	1,436.57	6,476.00	5,039.43 22.2
6003-330-42400	WORKERS COMP. EXPENSE	6,554.44	6,554.44	7,420.04	865.60 88.3
6003-330-42500	UNEMPLOYMENT COMP. INS.	.00	.00	306.00	306.00 .0
6003-330-43110	AUDIT FEES	.00	.00	4,000.00	4,000.00 .0
6003-330-43210	FIRE AND TORNADO	.00	.00	2,400.00	2,400.00 .0
6003-330-43320	COMPUTER EQUIPMENT	.00	.00	1,500.00	1,500.00 .0
6003-330-43400	EDUCATION & TRAINING	.00	.00	30.00	30.00 .0
6003-330-43510	ELECTRICITY	3,040.69	3,040.69	13,000.00	9,959.31 23.4
6003-330-43560	TELEPHONE	360.20	360.20	2,000.00	1,639.80 18.0
6003-330-43570	HEAT	5,268.77	5,268.77	11,000.00	5,731.23 47.9
6003-330-43600	PUBLISHING/PRINTING/ADVERTISIN	929.18	929.18	10,000.00	9,070.82 9.3
6003-330-44100	OFFICE SUP. & POSTAGE	2,700.00	2,700.00	7,000.00	4,300.00 38.6
6003-330-44120	GARBAGE BAGS PURCHASED	.00	.00	7,500.00	7,500.00 .0
6003-330-44170	DRUG & ALCOHOL TESTING EXP.	86.05	86.05	600.00	513.95 14.3
6003-330-44200	OPERATION & MAINT. EXPENSE	2,554.81	2,554.81	11,000.00	8,445.19 23.2
6003-330-44210	JANITORIAL SUPPLIES EXPENSE	101.87	101.87	500.00	398.13 20.4
6003-330-44220	CLOTHING & UNIFORMS	1,007.20	1,007.20	3,600.00	2,592.80 28.0
6003-330-44240	GAS, OIL, GREASE, ETC.	11,162.19	11,162.19	85,000.00	73,837.81 13.1
6003-330-44260	EQUIPMENT MAINTENANCE	5,502.89	5,502.89	60,000.00	54,497.11 9.2
6003-330-44280	TOOLS & EQUIP. EXPENSE	136.91	136.91	1,000.00	863.09 13.7
6003-330-44300	BUILDING MAINT. EXPENSE	9,528.59	9,528.59	12,000.00	2,471.41 79.4
6003-330-44710	REFUSE CONTAINERS	13,418.00	13,418.00	17,500.00	4,082.00 76.7
6003-330-44720	RECYCLING EXPENSES	27,735.52	27,735.52	105,000.00	77,264.48 26.4
6003-330-44900	MISCELLANEOUS EXPENSE	50.08	50.08	1,000.00	949.92 5.0
6003-330-56450	SAFETY EQUIPMENT	309.11	309.11	1,800.00	1,490.89 17.2
6003-330-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	300,000.00	300,000.00 .0
6003-330-57300	SERVICE CHARGES	.00	.00	400.00	400.00 .0
TOTAL SANITATION OPERATION		233,350.79	233,350.79	1,305,115.48	1,071,764.69 17.9

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>INERT LANDFILL</u>					
6003-335-41100	PERMANENT SALARIES	13,330.76	13,330.76	57,951.00	44,620.24	23.0
6003-335-41300	OVERTIME SALARIES	.00	.00	100.00	100.00	.0
6003-335-42100	HEALTH INS. PREMIUMS (BCBS)	1,296.42	1,296.42	9,200.00	7,903.58	14.1
6003-335-42200	FICA EXPENSE	826.51	826.51	3,599.00	2,772.49	23.0
6003-335-42300	CITY SHARE DEFERRED COMP.	1,342.42	1,342.42	5,836.00	4,493.58	23.0
6003-335-42350	MEDICARE	193.31	193.31	842.00	648.69	23.0
6003-335-43210	FIRE AND TORNADO	.00	.00	175.00	175.00	.0
6003-335-43510	ELECTRICITY	577.48	577.48	1,800.00	1,222.52	32.1
6003-335-43560	TELEPHONE	179.85	179.85	.00	(179.85)	.0
6003-335-43570	HEAT	.00	.00	700.00	700.00	.0
6003-335-44200	OPERATION & MAINT. EXPENSE	.00	.00	149.00	149.00	.0
6003-335-44240	GAS, OIL, GREASE, ETC.	.00	.00	10,000.00	10,000.00	.0
6003-335-44260	EQUIPMENT MAINTENANCE	3,339.28	3,339.28	20,000.00	16,660.72	16.7
6003-335-44280	TOOLS & EQUIP. EXPENSE	.00	.00	1,000.00	1,000.00	.0
6003-335-44300	BUILDING MAINT. EXPENSE	.00	.00	100.00	100.00	.0
6003-335-44710	REFUSE CONTAINERS	.00	.00	20,000.00	20,000.00	.0
6003-335-44730	SPRING & FALL CLEANUP EXP.	.00	.00	12,000.00	12,000.00	.0
6003-335-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
6003-335-56370	FILL FOR LANDFILL	.00	.00	15,000.00	15,000.00	.0
6003-335-56550	ROAD BLADING	.00	.00	7,500.00	7,500.00	.0
	TOTAL INERT LANDFILL	21,086.03	21,086.03	166,452.00	145,365.97	12.7
	<u>TRANSFER STATION</u>					
6003-336-41100	PERMANENT SALARIES	20,265.98	20,265.98	88,101.00	67,835.02	23.0
6003-336-41300	OVERTIME SALARIES	625.55	625.55	2,500.00	1,874.45	25.0
6003-336-42100	HEALTH INS. PREMIUMS (BCBS)	7,223.58	7,223.58	25,900.00	18,676.42	27.9
6003-336-42200	FICA EXPENSE	1,209.88	1,209.88	5,617.00	4,407.12	21.5
6003-336-42300	CITY SHARE DEFERRED COMP.	2,040.79	2,040.79	8,872.00	6,831.21	23.0
6003-336-42350	MEDICARE	282.94	282.94	1,314.00	1,031.06	21.5
6003-336-42400	WORKERS COMP. EXPENSE	2,156.35	2,156.35	2,473.00	316.65	87.2
6003-336-43210	FIRE AND TORNADO	.00	.00	200.00	200.00	.0
6003-336-43510	ELECTRICITY	499.81	499.81	3,500.00	3,000.19	14.3
6003-336-43560	TELEPHONE	.00	.00	700.00	700.00	.0
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	366.01	366.01	1,000.00	633.99	36.6
6003-336-44210	JANITORIAL SUPPLIES EXPENSE	.00	.00	200.00	200.00	.0
6003-336-44240	GAS, OIL, GREASE, ETC.	8,566.42	8,566.42	45,000.00	36,433.58	19.0
6003-336-44260	EQUIPMENT MAINTENANCE	5,441.80	5,441.80	15,000.00	9,558.20	36.3
6003-336-44280	TOOLS & EQUIP. EXPENSE	.00	.00	300.00	300.00	.0
6003-336-44300	BUILDING MAINT. EXPENSE	2,635.72	2,635.72	2,500.00	(135.72)	105.4
6003-336-44710	REFUSE CONTAINERS	.00	.00	20,000.00	20,000.00	.0
6003-336-44720	RECYCLING EXPENSES	.00	.00	500.00	500.00	.0
6003-336-58800	TRANSFER STATION TIPPING	64,118.45	64,118.45	291,824.00	227,705.55	22.0
	TOTAL TRANSFER STATION	115,433.28	115,433.28	516,076.00	400,642.72	22.4

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<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	37,000.00	37,000.00	.0
6003-700-56980	INTERDEPARTMENT EXPENSE	.00	.00	112,112.00	112,112.00	.0
6003-700-57990	LOT RENT AT AIRPORT	.00	.00	10,000.00	10,000.00	.0
6003-700-58900	TRANSFERS OUT	.00	.00	468,590.00	468,590.00	.0
	TOTAL TRANSFERS IN/OUT	.00	.00	702,702.00	702,702.00	.0
	TOTAL FUND EXPENDITURES	369,870.10	369,870.10	2,690,345.48	2,320,475.38	13.8
	NET REVENUE OVER EXPENDITURES	195,758.34	195,758.34	(27,282.48)	(223,040.82)	717.5

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

WATER SOURCE REPLACEMENT

ASSETS

6006-000-11000	CASH IN COMBINED FUND	555,692.38	
6006-000-11320	BREMER BK CHK #1000488	2,673,974.43	
	TOTAL ASSETS		3,229,666.81

LIABILITIES AND EQUITY

FUND EQUITY

6006-000-30000	FUND BALANCE	3,171,837.72	
	REVENUE OVER EXPENDITURES - YTD	57,829.09	
	TOTAL FUND EQUITY		3,229,666.81
	TOTAL LIABILITIES AND EQUITY		3,229,666.81

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

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	57,829.09	57,829.09	157,500.00	99,670.91	36.7
	TOTAL SOURCE 36	57,829.09	57,829.09	157,500.00	99,670.91	36.7
	TOTAL FUND REVENUE	57,829.09	57,829.09	427,500.00	369,670.91	13.5

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

WATER SOURCE REPLACEMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>TRANSFERS IN/OUT</u>					
6006-700-58900	TRANSFERS OUT	.00	.00	157,500.00	157,500.00	.0
	TOTAL TRANSFERS IN/OUT	.00	.00	157,500.00	157,500.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	157,500.00	157,500.00	.0
	NET REVENUE OVER EXPENDITURES	57,829.09	57,829.09	270,000.00	212,170.91	21.4

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

LIBRARY

ASSETS

8002-000-11000	CASH IN COMBINED FUND	292,957.04	
8002-000-11100	CASH ON HAND	192.50	
	TOTAL ASSETS		293,149.54

LIABILITIES AND EQUITY

LIABILITIES

8002-000-21210	ACCOUNTS PAYABLE	40.04	
8002-000-22210	FEDERAL WITHHOLDING TAXES PAYA	835.32	
8002-000-22220	STATE W/H TAXES PAYABLE	17.00	
8002-000-22290	MEDICARE PAYABLE	79.78	
8002-000-22300	ND PERS	2,648.43	
8002-000-22310	FICA PAYABLE	1,654.58	
8002-000-22390	UNUM INS. PAYABLE	408.05	
8002-000-22430	GARNISHMENTS	440.27	
8002-000-22440	HEALTH PREMIUMS PAYABLE	(50.76)	
	TOTAL LIABILITIES		6,072.71

FUND EQUITY

8002-000-30000	FUND BALANCE	81,458.94	
	REVENUE OVER EXPENDITURES - YTD	205,617.89	
	TOTAL FUND EQUITY		287,076.83
	TOTAL LIABILITIES AND EQUITY		293,149.54

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

LIBRARY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
8002-000-31100 GENERAL PROPERTY TAXES	93,309.81	93,309.81	118,686.90	25,377.09	78.6
8002-000-31130 RAMSEY COUNTY TAXES	170,048.74	170,048.74	201,590.56	31,541.82	84.4
TOTAL TAXES	263,358.55	263,358.55	320,277.46	56,918.91	82.2
<u>INTERGOVT. REVENUE</u>					
8002-000-33600 STATE GRANT PROGRAM	.00	.00	7,200.00	7,200.00	.0
8002-000-33620 COUNTY TELECOMMUNICATION	.00	.00	798.00	798.00	.0
TOTAL INTERGOVT. REVENUE	.00	.00	7,998.00	7,998.00	.0
<u>MISC. REVENUES</u>					
8002-000-36010 PHOTO COPY CHARGES	459.09	459.09	1,000.00	540.91	45.9
8002-000-36030 SALES	124.16	124.16	1,000.00	875.84	12.4
8002-000-36040 LOST & DAMAGED ITEMS	274.60	274.60	500.00	225.40	54.9
8002-000-36050 OVERDUE FINES	10.00	10.00	.00	(10.00)	.0
8002-000-36060 NON-RESIDENT LIBRARY FEE	283.65	283.65	600.00	316.35	47.3
8002-000-36065 LIBRARY CARD FEE	34.08	34.08	100.00	65.92	34.1
8002-000-36066 COMPUTER USE FEE	4.00	4.00	100.00	96.00	4.0
8002-000-36070 DONATIONS	161.04	161.04	1,000.00	838.96	16.1
8002-000-36090 FOUNDATION SUPPORT	11,805.00	11,805.00	.00	(11,805.00)	.0
8002-000-36100 INTEREST EARNINGS	1,943.59	1,943.59	1,000.00	(943.59)	194.4
8002-000-36110 GRANTS	13,652.82	13,652.82	10,000.00	(3,652.82)	136.5
8002-000-36230 ILL FEES	12.00	12.00	150.00	138.00	8.0
8002-000-36900 MISCELLANEOUS REVENUE	352.60	352.60	.00	(352.60)	.0
TOTAL MISC. REVENUES	29,116.63	29,116.63	15,450.00	(13,666.63)	188.5
TOTAL FUND REVENUE	292,475.18	292,475.18	343,725.46	51,250.28	85.1

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

LIBRARY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
8002-000-41100 PERMANENT SALARIES	33,616.15	33,616.15	149,386.00	115,769.85	22.5
8002-000-41200 TEMP./PART TIME SALARIES	10,636.45	10,636.45	38,400.00	27,763.55	27.7
8002-000-42100 HEALTH INS. PREMIUMS (BCBS)	9,720.00	9,720.00	35,000.00	25,280.00	27.8
8002-000-42200 FICA EXPENSE	2,681.65	2,681.65	11,642.73	8,961.08	23.0
8002-000-42250 CITY SHARE NDPERS	3,428.21	3,428.21	.00	(3,428.21)	.0
8002-000-42300 CITY SHARE DEFERRED COMP.	.00	.00	15,043.17	15,043.17	.0
8002-000-42350 MEDICARE	627.12	627.12	2,722.90	2,095.78	23.0
8002-000-42400 WORKERS COMP. EXPENSE	138.98	138.98	500.00	361.02	27.8
8002-000-43110 AUDIT FEES	.00	.00	1,200.00	1,200.00	.0
8002-000-43210 FIRE AND TORNADO	.00	.00	2,000.00	2,000.00	.0
8002-000-43400 EDUCATION & TRAINING	648.10	648.10	4,000.00	3,351.90	16.2
8002-000-43510 ELECTRICITY	3,008.01	3,008.01	11,000.00	7,991.99	27.4
8002-000-43560 TELEPHONE	359.52	359.52	2,000.00	1,640.48	18.0
8002-000-43570 HEAT	131.59	131.59	350.00	218.41	37.6
8002-000-43600 PUBLISHING/PRINTING/ADVERTISIN	856.50	856.50	5,000.00	4,143.50	17.1
8002-000-44040 GRANTS EXPENDITURES	7,761.49	7,761.49	5,000.00	(2,761.49)	155.2
8002-000-44100 OFFICE SUP. & POSTAGE	727.16	727.16	10,000.00	9,272.84	7.3
8002-000-44130 PROGRAM MATERIALS	216.16	216.16	1,000.00	783.84	21.6
8002-000-44200 OPERATION & MAINT. EXPENSE	2,840.80	2,840.80	15,000.00	12,159.20	18.9
8002-000-44250 ADULT PRINT	1,278.15	1,278.15	8,000.00	6,721.85	16.0
8002-000-44270 PERIODICALS	3,093.50	3,093.50	2,500.00	(593.50)	123.7
8002-000-44290 JUVENILE PRINT	936.79	936.79	4,000.00	3,063.21	23.4
8002-000-44292 LOST & DAMAGE ITEMS EXPENSE	18.00	18.00	.00	(18.00)	.0
8002-000-44300 BUILDING MAINT. EXPENSE	.00	.00	5,000.00	5,000.00	.0
8002-000-44350 TECHNOLOGY EXPENSE	3,037.23	3,037.23	10,000.00	6,962.77	30.4
8002-000-44370 ADULT AUDIO-VISUAL	737.75	737.75	2,500.00	1,762.25	29.5
8002-000-44380 JUV AUDIO-VISUAL	42.88	42.88	500.00	457.12	8.6
8002-000-44390 E COLLECTIONS	.00	.00	5,000.00	5,000.00	.0
8002-000-44900 MISCELLANEOUS EXPENSE	.00	.00	100.00	100.00	.0
8002-000-44990 LIBRARY FURNISHING	.00	.00	3,000.00	3,000.00	.0
8002-000-58410 SPECIAL ASSESSMENTS	315.10	315.10	.00	(315.10)	.0
TOTAL NON-DEPARTMENTAL	86,857.29	86,857.29	349,844.80	262,987.51	24.8
<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	86,857.29	86,857.29	351,427.80	264,570.51	24.7
NET REVENUE OVER EXPENDITURES	205,617.89	205,617.89	(7,702.34)	(213,320.23)	2669.6

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

PARKING AUTHORITY

ASSETS

8006-000-11000	CASH IN COMBINED FUND	72,673.06	
	TOTAL ASSETS		72,673.06

LIABILITIES AND EQUITY

FUND EQUITY

8006-000-30000	FUND BALANCE	61,430.05	
	REVENUE OVER EXPENDITURES - YTD	11,243.01	
	TOTAL FUND EQUITY		72,673.06
	TOTAL LIABILITIES AND EQUITY		72,673.06

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

PARKING AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISC. REVENUES</u>					
8006-000-36200	RENTAL/LEASE EQUIP. OR LAND	4,155.00	4,155.00	2,400.00	(1,755.00)	173.1
	TOTAL MISC. REVENUES	4,155.00	4,155.00	2,400.00	(1,755.00)	173.1
	<u>DEBT SERVICE REVENUES</u>					
8006-000-38590	PARKING MAINT. 2-01	7,108.01	7,108.01	25,000.00	17,891.99	28.4
	TOTAL DEBT SERVICE REVENUES	7,108.01	7,108.01	25,000.00	17,891.99	28.4
	TOTAL FUND REVENUE	11,263.01	11,263.01	27,400.00	16,136.99	41.1

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

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	20.00	20.00	50.00	30.00	40.0
8006-000-44900	MISCELLANEOUS EXPENSE	.00	.00	50.00	50.00	.0
	TOTAL NON-DEPARTMENTAL	20.00	20.00	31,600.00	31,580.00	.1
<u>TRANSFERS IN/OUT</u>						
8006-700-43020	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	20.00	20.00	32,800.00	32,780.00	.1
	NET REVENUE OVER EXPENDITURES	11,243.01	11,243.01	(5,400.00)	(16,643.01)	208.2

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

CITY BEAUTIFICATION

ASSETS

8008-000-11000	CASH IN COMBINED FUND	43,299.32	
	TOTAL ASSETS		43,299.32

LIABILITIES AND EQUITY

FUND EQUITY

8008-000-30000	FUND BALANCE	43,299.32	
	TOTAL FUND EQUITY		43,299.32
	TOTAL LIABILITIES AND EQUITY		43,299.32

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

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 3 MONTHS ENDING MARCH 31, 2025

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	.00	.00	9,000.00	9,000.00	.0
8008-000-55120	BANNERS	.00	.00	4,000.00	4,000.00	.0
8008-000-58120	CHRISTMAS LIGHTS/DECORATIONS	.00	.00	4,000.00	4,000.00	.0
	<u>TOTAL NON-DEPARTMENTAL</u>	<u>.00</u>	<u>.00</u>	<u>24,200.00</u>	<u>24,200.00</u>	<u>.0</u>
	<u>TRANSFERS IN/OUT</u>					
8008-700-58900	TRANSFERS OUT	.00	.00	2,000.00	2,000.00	.0
	<u>TOTAL TRANSFERS IN/OUT</u>	<u>.00</u>	<u>.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>.0</u>
	<u>TOTAL FUND EXPENDITURES</u>	<u>.00</u>	<u>.00</u>	<u>26,200.00</u>	<u>26,200.00</u>	<u>.0</u>
	<u>NET REVENUE OVER EXPENDITURES</u>	<u>.00</u>	<u>.00</u>	<u>(1,200.00)</u>	<u>(1,200.00)</u>	<u>.0</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

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
MARCH 31, 2025

JOB DEVELOPMENT AUTHORITY

ASSETS

8010-000-11000	CASH IN COMBINED FUND	16,885.48	
8010-000-11320	BREMER BK CHK #1000488	(16,885.48)	
	TOTAL ASSETS		.00

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

SELF INSURANCE

ASSETS

8011-000-11000	CASH IN COMBINED FUND	(2,553.18)	
8011-000-11370	BREMER SELF INS. #1000421		682,948.36	
	TOTAL ASSETS			680,395.18

LIABILITIES AND EQUITY

LIABILITIES

8011-000-22450	BCBS ADMIN. FEE PAYABLE	(41,363.72)	
	TOTAL LIABILITIES			(41,363.72)

FUND EQUITY

8011-000-30000	FUND BALANCE		732,855.06	
	REVENUE OVER EXPENDITURES - YTD	(11,096.16)	
	TOTAL FUND EQUITY			721,758.90
	TOTAL LIABILITIES AND EQUITY			680,395.18

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

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
8011-000-36350	CDL PREMIUMS	192,993.21	192,993.21	690,560.00	497,566.79	28.0
8011-000-36900	MISCELLANEOUS REVENUE	.00	.00	10,000.00	10,000.00	.0
	TOTAL MISC. REVENUES	192,993.21	192,993.21	700,660.00	507,666.79	27.5
	TOTAL FUND REVENUE	192,993.21	192,993.21	700,660.00	507,666.79	27.5

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SELF INSURANCE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
8011-000-42130	CDL CLAIMS	204,089.37	204,089.37	700,000.00	495,910.63	29.2
8011-000-42180	COBRA CLAIMS	.00	.00	2,000.00	2,000.00	.0
	TOTAL NON-DEPARTMENTAL	<u>204,089.37</u>	<u>204,089.37</u>	<u>702,000.00</u>	<u>497,910.63</u>	<u>29.1</u>
	TOTAL FUND EXPENDITURES	<u>204,089.37</u>	<u>204,089.37</u>	<u>702,000.00</u>	<u>497,910.63</u>	<u>29.1</u>
	NET REVENUE OVER EXPENDITURES	<u>(11,096.16)</u>	<u>(11,096.16)</u>	<u>(1,340.00)</u>	<u>9,756.16</u>	<u>(828.1)</u>

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

SAAF GRANT FUND

LIABILITIES AND EQUITY

FUND EQUITY

8012-000-30000	FUND BALANCE		7,364.28	
	REVENUE OVER EXPENDITURES - YTD	(7,364.28)	
	TOTAL FUND EQUITY			.00
	TOTAL LIABILITIES AND EQUITY			.00

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SAAF GRANT FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>INTERGOVT. REVENUE</u>					
8012-000-33570	STATE GRANT SAAF PROGRAM	<u>2,320.39</u>	<u>2,320.39</u>	<u>.00</u>	<u>(2,320.39)</u>	<u>.0</u>
	TOTAL INTERGOVT. REVENUE	<u>2,320.39</u>	<u>2,320.39</u>	<u>.00</u>	<u>(2,320.39)</u>	<u>.0</u>
	TOTAL FUND REVENUE	<u>2,320.39</u>	<u>2,320.39</u>	<u>.00</u>	<u>(2,320.39)</u>	<u>.0</u>

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

SAAF GRANT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
8012-000-57400	SAAF PASS THRU FUNDS	9,684.67	9,684.67	.00	(9,684.67)	.0
	TOTAL NON-DEPARTMENTAL	9,684.67	9,684.67	.00	(9,684.67)	.0
	TOTAL FUND EXPENDITURES	9,684.67	9,684.67	.00	(9,684.67)	.0
	NET REVENUE OVER EXPENDITURES	(7,364.28)	(7,364.28)	.00	7,364.28	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

AIRPORT HANGAR

ASSETS

8015-000-11000	CASH IN COMBINED FUND	89,718.89	
8015-000-12040	ACCTS. REC. (SPEC/OTHER)	900.00	
	TOTAL ASSETS		90,618.89

LIABILITIES AND EQUITY

FUND EQUITY

8015-000-30000	FUND BALANCE	87,618.89	
	REVENUE OVER EXPENDITURES - YTD	3,000.00	
	TOTAL FUND EQUITY		90,618.89
	TOTAL LIABILITIES AND EQUITY		90,618.89

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

AIRPORT HANGAR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISC. REVENUES</u>					
8015-000-36800	HANGAR BUILDING RENT	3,000.00	3,000.00	12,000.00	9,000.00	25.0
	TOTAL MISC. REVENUES	3,000.00	3,000.00	12,000.00	9,000.00	25.0
	TOTAL FUND REVENUE	3,000.00	3,000.00	12,000.00	9,000.00	25.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

AIRPORT HANGAR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
8015-000-43210	FIRE AND TORNADO	.00	.00	1,000.00	1,000.00	.0
8015-000-44300	BUILDING MAINT. EXPENSE	.00	.00	1,000.00	1,000.00	.0
	TOTAL NON-DEPARTMENTAL	.00	.00	2,000.00	2,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	2,000.00	2,000.00	.0
	NET REVENUE OVER EXPENDITURES	3,000.00	3,000.00	10,000.00	7,000.00	30.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

DEVILS LAKE REGIONAL AIRPORT

ASSETS

9000-000-11000	CASH IN COMBINED FUND	1,248,886.54	
9000-000-12360	AIRPORT EQUIP RES CD	17,014.00	
9000-000-12410	AIRPORT CD	23,166.98	
	TOTAL ASSETS		1,289,067.52

LIABILITIES AND EQUITY

LIABILITIES

9000-000-21210	ACCOUNTS PAYABLE	(1,854.49)	
9000-000-22210	FEDERAL WITHHOLDING TAXES PAYA	881.65	
9000-000-22220	STATE W/H TAXES PAYABLE	339.00	
9000-000-22290	MEDICARE PAYABLE	(54.79)	
9000-000-22300	ND PERS	(291.71)	
9000-000-22310	FICA PAYABLE	3,869.28	
9000-000-22320	DEFERRED COMP.	(2,459.11)	
9000-000-22370	MED. & DEP. CARE FLEX PAY.	(867.14)	
9000-000-22390	UNUM INS. PAYABLE	325.32	
9000-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	(740.60)	
9000-000-22440	HEALTH PREMIUMS PAYABLE	408.57	
	TOTAL LIABILITIES	(444.02)	

FUND EQUITY

9000-000-30000	FUND BALANCE	1,075,898.34	
	REVENUE OVER EXPENDITURES - YTD	213,613.20	
	TOTAL FUND EQUITY		1,289,511.54
	TOTAL LIABILITIES AND EQUITY		1,289,067.52

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

DEVILS LAKE REGIONAL AIRPORT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
9000-000-31100	GENERAL PROPERTY TAXES	40,163.24	40,163.24	50,700.00	10,536.76	79.2
9000-000-31130	RAMSEY COUNTY TAXES	170,071.58	170,071.58	203,000.00	32,928.42	83.8
	TOTAL TAXES	210,234.82	210,234.82	253,700.00	43,465.18	82.9
	<u>INTERGOVT. REVENUE</u>					
9000-000-33150	TSA LEASE	4,705.29	4,705.29	18,000.00	13,294.71	26.1
9000-000-33540	STATE AID TO AIRPORT	1,669.50	1,669.50	6,100.00	4,430.50	27.4
9000-000-33580	STATE AIRLINE TAX	.00	.00	11,000.00	11,000.00	.0
9000-000-33620	COUNTY TELECOMMUNICATION	.00	.00	515.00	515.00	.0
	TOTAL INTERGOVT. REVENUE	6,374.79	6,374.79	35,615.00	29,240.21	17.9
	<u>MISC. REVENUES</u>					
9000-000-36410	LOT FEES	31,535.09	31,535.09	30,000.00	(1,535.09)	105.1
9000-000-36420	FARM REVENUE - AIRPORT	.00	.00	6,400.00	6,400.00	.0
9000-000-36430	TERMINAL RENT (MESABA/OTHER)	60,477.73	60,477.73	117,000.00	56,522.27	51.7
9000-000-36440	LANDING FEES	18,635.30	18,635.30	65,000.00	46,364.70	28.7
9000-000-36450	FUEL FEE	2,001.62	2,001.62	2,500.00	498.38	80.1
9000-000-36460	PASSENGER BOARDING BRIDGE FEES	29,297.25	29,297.25	.00	(29,297.25)	.0
9000-000-36900	MISCELLANEOUS REVENUE	11,778.26	11,778.26	2,000.00	(9,778.26)	588.9
	TOTAL MISC. REVENUES	153,725.25	153,725.25	222,900.00	69,174.75	69.0
	<u>AIRPORT FAA & STATE REV.</u>					
9000-000-37290	STATE FUNDS	4,919.08	4,919.08	.00	(4,919.08)	.0
	TOTAL AIRPORT FAA & STATE REV.	4,919.08	4,919.08	.00	(4,919.08)	.0
	<u>FINES & FORFEITS</u>					
9000-700-35410	LOT FEES	.00	.00	30,000.00	30,000.00	.0
	TOTAL FINES & FORFEITS	.00	.00	30,000.00	30,000.00	.0
	TOTAL FUND REVENUE	375,253.94	375,253.94	542,215.00	166,961.06	69.2

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

DEVILS LAKE REGIONAL AIRPORT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NON-DEPARTMENTAL</u>					
9000-000-41100	PERMANENT SALARIES	50,010.07	50,010.07	220,000.00	169,989.93	22.7
9000-000-41110	ADDITIVE TO SALARY	750.00	750.00	1,950.00	1,200.00	38.5
9000-000-41200	TEMP./PART TIME SALARIES	21,926.02	21,926.02	60,000.00	38,073.98	36.5
9000-000-41300	OVERTIME SALARIES	7,903.39	7,903.39	25,000.00	17,096.61	31.6
9000-000-41500	CONTRACT LABOR EXPENSE	3,500.00	3,500.00	12,000.00	8,500.00	29.2
9000-000-42100	HEALTH INS. PREMIUMS (BCBS)	10,095.68	10,095.68	44,000.00	33,904.32	22.9
9000-000-42200	FICA EXPENSE	4,920.38	4,920.38	20,000.00	15,079.62	24.6
9000-000-42250	CITY SHARE NDPERS	2,824.69	2,824.69	12,000.00	9,175.31	23.5
9000-000-42300	CITY SHARE DEFERRED COMP.	2,211.32	2,211.32	10,100.00	7,888.68	21.9
9000-000-42350	MEDICARE	1,150.74	1,150.74	4,500.00	3,349.26	25.6
9000-000-42400	WORKERS COMP. EXPENSE	969.27	969.27	4,000.00	3,030.73	24.2
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	.00	.00	15,000.00	15,000.00	.0
9000-000-43220	LIAB/EQ/VEH INSURANCE	.00	.00	8,000.00	8,000.00	.0
9000-000-43330	MAINT./LEASE ON EQ./SOFTWARE	268.74	268.74	500.00	231.26	53.8
9000-000-43400	EDUCATION & TRAINING	58.75	58.75	8,000.00	7,941.25	.7
9000-000-43410	IN-STATE TRAVEL	363.00	363.00	2,500.00	2,137.00	14.5
9000-000-43510	ELECTRICITY	9,145.07	9,145.07	30,000.00	20,854.93	30.5
9000-000-43560	TELEPHONE	938.76	938.76	4,000.00	3,061.24	23.5
9000-000-43570	HEAT	4,868.66	4,868.66	15,000.00	10,131.34	32.5
9000-000-43600	PUBLISHING/PRINTING/ADVERTISIN	7,559.56	7,559.56	24,000.00	16,440.44	31.5
9000-000-43700	MEMBERSHIPS & DUES	2,190.00	2,190.00	2,000.00	(190.00)	109.5
9000-000-43870	RUNWAY REPAIR	.00	.00	5,000.00	5,000.00	.0
9000-000-44100	OFFICE SUP. & POSTAGE	80.98	80.98	1,600.00	1,519.02	5.1
9000-000-44200	OPERATION & MAINT. EXPENSE	17.97	17.97	15,000.00	14,982.03	.1
9000-000-44210	JANITORIAL SUPPLIES EXPENSE	266.68	266.68	1,500.00	1,233.32	17.8
9000-000-44220	CLOTHING & UNIFORMS	436.90	436.90	1,200.00	763.10	36.4
9000-000-44240	GAS, OIL, GREASE, ETC.	4,319.74	4,319.74	25,000.00	20,680.26	17.3
9000-000-44260	EQUIPMENT MAINTENANCE	13,880.13	13,880.13	10,000.00	(3,880.13)	138.8
9000-000-44280	TOOLS & EQUIP. EXPENSE	714.93	714.93	2,000.00	1,285.07	35.8
9000-000-44300	BUILDING MAINT. EXPENSE	1,473.04	1,473.04	15,000.00	13,526.96	9.8
9000-000-44470	GROUPS MAINTENANCE EXPENSE	.00	.00	2,000.00	2,000.00	.0
9000-000-44900	MISCELLANEOUS EXPENSE	3,396.12	3,396.12	4,200.00	803.88	80.9
9000-000-56500	EQUIPMENT (\$500 OR OVER)	5,400.15	5,400.15	5,500.00	99.85	98.2
	TOTAL NON-DEPARTMENTAL	161,640.74	161,640.74	617,050.00	455,409.26	26.2
	<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	10,000.00	10,000.00	.0
	TOTAL TRANSFERS IN/OUT	.00	.00	12,000.00	12,000.00	.0
	TOTAL FUND EXPENDITURES	161,640.74	161,640.74	629,050.00	467,409.26	25.7

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

DEVILS LAKE REGIONAL AIRPORT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	213,613.20	213,613.20	(86,835.00)	(300,448.20)	246.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

AIRPORT EQUIPMENT RESERVE

ASSETS

9001-000-11000	CASH IN COMBINED FUND	236,845.18	
	TOTAL ASSETS		236,845.18

LIABILITIES AND EQUITY

FUND EQUITY

9001-000-30000	FUND BALANCE	236,845.18	
	TOTAL FUND EQUITY		236,845.18
	TOTAL LIABILITIES AND EQUITY		236,845.18

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

ASSETS

9039-000-11000	CASH IN COMBINED FUND	7,617.96	
	TOTAL ASSETS		7,617.96

LIABILITIES AND EQUITY

FUND EQUITY

9039-000-30000	FUND BALANCE	7,617.96	
	TOTAL FUND EQUITY		7,617.96
	TOTAL LIABILITIES AND EQUITY		7,617.96

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

ASSETS

9040-000-11000	CASH ALLOCATED TO OTHER FUNDS	(38,930.68)	
	TOTAL ASSETS		(38,930.68)

LIABILITIES AND EQUITY

FUND EQUITY

9040-000-30000	FUND BALANCE	(84,166.68)	
	REVENUE OVER EXPENDITURES - YTD	45,236.00	
	TOTAL FUND EQUITY		(38,930.68)
	TOTAL LIABILITIES AND EQUITY		(38,930.68)

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

FUND 9040

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
9040-000-37280	FAA FUNDS	45,236.00	45,236.00	.00	(45,236.00)	.0
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	TOTAL SOURCE 37	45,236.00	45,236.00	.00	(45,236.00)	.0
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	TOTAL FUND REVENUE	45,236.00	45,236.00	.00	(45,236.00)	.0
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	NET REVENUE OVER EXPENDITURES	45,236.00	45,236.00	.00	(45,236.00)	.0
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

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ASSETS

9041-000-11000	CASH ALLOCATED TO OTHER FUNDS	(34,817.56)	
	TOTAL ASSETS		(34,817.56)

LIABILITIES AND EQUITY

FUND EQUITY

9041-000-30000	FUND BALANCE	(34,817.56)	
	TOTAL FUND EQUITY		(34,817.56)
	TOTAL LIABILITIES AND EQUITY		(34,817.56)

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

ADDENDUM

ASSETS

9042-000-11000	CASH ALLOCATED TO OTHER FUNDS	69,588.51	
	TOTAL ASSETS		69,588.51

LIABILITIES AND EQUITY

FUND EQUITY

9042-000-30000	FUND BALANCE	(13,622.57)	
	REVENUE OVER EXPENDITURES - YTD	83,211.08	
	TOTAL FUND EQUITY		69,588.51
	TOTAL LIABILITIES AND EQUITY		69,588.51

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

ADDENDUM

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
9042-000-37280 FAA FUNDS	83,211.08	83,211.08	.00	(83,211.08)	.0
TOTAL SOURCE 37	83,211.08	83,211.08	.00	(83,211.08)	.0
TOTAL FUND REVENUE	83,211.08	83,211.08	.00	(83,211.08)	.0
NET REVENUE OVER EXPENDITURES	83,211.08	83,211.08	.00	(83,211.08)	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

CARES GRANT

ASSETS

9043-000-11000	CASH ALLOCATED TO OTHER FUNDS	(270,870.80)	
	TOTAL ASSETS		(270,870.80)

LIABILITIES AND EQUITY

LIABILITIES

9043-000-21210	ACCOUNTS PAYABLE	3,150.00	
	TOTAL LIABILITIES		3,150.00

FUND EQUITY

9043-000-30000	FUND BALANCE	(611,599.55)	
	REVENUE OVER EXPENDITURES - YTD	337,578.75	
	TOTAL FUND EQUITY		(274,020.80)
	TOTAL LIABILITIES AND EQUITY		(270,870.80)

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

CARES GRANT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
9043-000-37280	FAA FUNDS	337,578.75	337,578.75	.00	(337,578.75)	.0
	TOTAL SOURCE 37	337,578.75	337,578.75	.00	(337,578.75)	.0
	TOTAL FUND REVENUE	337,578.75	337,578.75	.00	(337,578.75)	.0
	NET REVENUE OVER EXPENDITURES	337,578.75	337,578.75	.00	(337,578.75)	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

ASSETS

9044-000-11000	CASH ALLOCATED TO OTHER FUNDS	(372,753.62)	
	TOTAL ASSETS		(372,753.62)

LIABILITIES AND EQUITY

LIABILITIES

9044-000-21210	ACCOUNTS PAYABLE	2,695.59	
	TOTAL LIABILITIES		2,695.59

FUND EQUITY

9044-000-30000	FUND BALANCE	(362,924.24)	
	REVENUE OVER EXPENDITURES - YTD	(12,524.97)	
	TOTAL FUND EQUITY		(375,449.21)
	TOTAL LIABILITIES AND EQUITY		(372,753.62)

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

FUND 9044

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
9044-601-56600 PAYMENTS TO CONTRACTORS	12,524.97	12,524.97	.00	(12,524.97)	.0
TOTAL DEPARTMENT 601	12,524.97	12,524.97	.00	(12,524.97)	.0
TOTAL FUND EXPENDITURES	12,524.97	12,524.97	.00	(12,524.97)	.0
NET REVENUE OVER EXPENDITURES	(12,524.97)	(12,524.97)	.00	12,524.97	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

ASSETS

9045-000-11000 CASH ALLOCATED TO OTHER FUNDS

244,915.64

TOTAL ASSETS

244,915.64

LIABILITIES AND EQUITY

FUND EQUITY

9045-000-30000 FUND BALANCE

244,915.64

TOTAL FUND EQUITY

244,915.64

TOTAL LIABILITIES AND EQUITY

244,915.64

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

ASSETS

9046-000-11000 CASH ALLOCATED TO OTHER FUNDS

55,472.14

TOTAL ASSETS

55,472.14

LIABILITIES AND EQUITY

FUND EQUITY

9046-000-30000 FUND BALANCE

55,472.14

TOTAL FUND EQUITY

55,472.14

TOTAL LIABILITIES AND EQUITY

55,472.14

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

ASSETS

9048-000-11000	CASH ALLOCATED TO OTHER FUNDS	(39,978.00)	
	TOTAL ASSETS		(39,978.00)

LIABILITIES AND EQUITY

FUND EQUITY

9048-000-30000	FUND BALANCE	(10,416.50)	
	REVENUE OVER EXPENDITURES - YTD	(29,561.50)	
	TOTAL FUND EQUITY		(39,978.00)
	TOTAL LIABILITIES AND EQUITY		(39,978.00)

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

FUND 9048

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
9048-601-56600 PAYMENTS TO CONTRACTORS	29,561.50	29,561.50	.00	(29,561.50)	.0
TOTAL DEPARTMENT 601	29,561.50	29,561.50	.00	(29,561.50)	.0
TOTAL FUND EXPENDITURES	29,561.50	29,561.50	.00	(29,561.50)	.0
NET REVENUE OVER EXPENDITURES	(29,561.50)	(29,561.50)	.00	29,561.50	.0

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

JOBS DEVELOPMENT AUTHORITY

ASSETS

9200-000-11000	CASH IN COMBINED FUND	79,675.27	
	TOTAL ASSETS		79,675.27

LIABILITIES AND EQUITY

FUND EQUITY

9200-000-30000	FUND BALANCE	45,330.09	
	REVENUE OVER EXPENDITURES - YTD	34,345.18	
	TOTAL FUND EQUITY		79,675.27
	TOTAL LIABILITIES AND EQUITY		79,675.27

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

JOBS DEVELOPMENT AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
9200-000-31100	GENERAL PROPERTY TAXES	34,347.68	34,347.68	43,557.00	9,209.32	78.9
	TOTAL TAXES	34,347.68	34,347.68	43,557.00	9,209.32	78.9
	TOTAL FUND REVENUE	34,347.68	34,347.68	43,557.00	9,209.32	78.9

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

JOBS DEVELOPMENT AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
9200-000-44900	MISCELLANEOUS EXPENSE	2.50	2.50	.00	(2.50)	.0
9200-000-57340	FDL OP & MAINT/PROMO.	.00	.00	53,800.00	53,800.00	.0
	TOTAL DEPARTMENT 000	2.50	2.50	53,800.00	53,797.50	.0
	<u>TRANSFERS IN/OUT</u>					
9200-700-43020	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	2.50	2.50	55,000.00	54,997.50	.0
	NET REVENUE OVER EXPENDITURES	34,345.18	34,345.18	(11,443.00)	(45,788.18)	300.1

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

LAKE REGION GROWTH FUND

ASSETS

9201-000-11000	CASH IN COMBINED FUND	523,638.79	
	TOTAL ASSETS		523,638.79

LIABILITIES AND EQUITY

LIABILITIES

9201-000-21210	ACCOUNTS PAYABLE	3,528.46	
	TOTAL LIABILITIES		3,528.46

FUND EQUITY

9201-000-30000	FUND BALANCE	551,489.20	
	REVENUE OVER EXPENDITURES - YTD	(31,378.87)	
	TOTAL FUND EQUITY		520,110.33
	TOTAL LIABILITIES AND EQUITY		523,638.79

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

LAKE REGION GROWTH FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISC. REVENUES</u>					
9201-000-36100	INTEREST EARNINGS	43.64	43.64	.00	(43.64)	.0
9201-000-36950	LOAN REPAYMENTS - PRINCIPAL	4,335.65	4,335.65	24,200.00	19,864.35	17.9
9201-000-36960	LOAN REPAYMENTS - INTEREST	73.26	73.26	.00	(73.26)	.0
	TOTAL MISC. REVENUES	4,452.55	4,452.55	24,200.00	19,747.45	18.4
	<u>TRANSFERS IN</u>					
9201-700-39930	SALES TAX TRANSFERS	.00	.00	226,840.00	226,840.00	.0
	TOTAL TRANSFERS IN	.00	.00	226,840.00	226,840.00	.0
	TOTAL FUND REVENUE	4,452.55	4,452.55	251,040.00	246,587.45	1.8

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2025

LAKE REGION GROWTH FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
9201-000-43170	ADMINISTRATION FEES	40.00	40.00	.00	(40.00)	.0
9201-000-44900	MISCELLANEOUS EXPENSE	.00	.00	10,000.00	10,000.00	.0
9201-000-57330	INTEREST BUYDOWN (PACE)	2,804.80	2,804.80	70,000.00	67,195.20	4.0
9201-000-57380	AFFORDABLE HOUSING INTEREST BU	2,491.83	2,491.83	6,200.00	3,708.17	40.2
9201-000-57440	FACADE LOAN POOL	.00	.00	20,000.00	20,000.00	.0
9201-000-57490	LOANS	.00	.00	25,000.00	25,000.00	.0
9201-000-57500	2020 PROGRAM	5,494.79	5,494.79	20,000.00	14,505.21	27.5
9201-000-57510	BUSINESS TRAINING	.00	.00	10,000.00	10,000.00	.0
9201-000-57520	RWIP	.00	.00	20,000.00	20,000.00	.0
9201-000-57530	SPONSORSHIPS	25,000.00	25,000.00	50,000.00	25,000.00	50.0
	TOTAL DEPARTMENT 000	35,831.42	35,831.42	231,200.00	195,368.58	15.5
	TRANSFERS IN/OUT					
9201-700-43020	PROJECT ADMINISTRATION %	.00	.00	1,200.00	1,200.00	.0
9201-700-55100	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	35,831.42	35,831.42	242,400.00	206,568.58	14.8
	NET REVENUE OVER EXPENDITURES	(31,378.87)	(31,378.87)	8,640.00	40,018.87	(363.2)

CITY OF DEVILS LAKE
BALANCE SHEET
MARCH 31, 2025

LAKE RGN NARCOTICS TASK FORCE

ASSETS

9500-000-11000	CASH IN COMBINED FUND	(36,593.81)	
9500-000-11390	BREMER BANK-SEIZED ASSETS		36,593.81	
	TOTAL ASSETS			.00

FIXED ASSET - 2025 QUARTER 1**ADDITIONS**

<u>Item</u>	<u>Department</u>	<u>Classification</u>	<u>Price</u>
Ford Explorer	Police	Vehicle	\$ 45,359.50
Ford Explorer	Police	Vehicle	\$ 45,359.50
All Band Mobile Radios & Accessories (2)	Police	Equipment	\$ 13,290.82
In Car Video Equipment	Police	Equipment	\$ 12,086.00
Ford Lift Station Improvements	Capital Projects	Infrastructure	\$ 91,797.55
SCADA System Upgrades	Sewer	Equipment	\$ 25,988.92
Stromquist Paving Project	Capital Projects	Infrastructure	\$ 48,686.33
Motor Grader	Highway Distribution	Machinery	\$ 40,525.00
Heater Replacement	Sanitation	Building Maintenance	\$ 6,227.01
Senior Center Door Replacement	Public Buildings	Building Maintenance	\$ 8,100.00
Senior Center ADA Door	Public Buildings	Building Maintenance	\$ 7,900.00
Hydrant	Water	Infrastructure	\$ 5,856.84
Black Mountain	Auditing/Assessing	Software	\$ 7,818.40
First Due	Fire	Software	\$ 12,664.51
		Total	\$ 371,660.38

TAX COLLECTIONS				
Through 25% of Year				
	2023	2024	2025	YTD % Change
State Aid (City Only)	\$ 119,912.32	\$ 124,174.42	\$ 129,281.83	4.11%
Sales Tax (City Only)	\$ 940,451.00	\$ 1,117,235.00	\$ 1,100,243.44	-1.52%
Highway Tax	\$ 92,898.00	\$ 92,279.00	\$ 90,628.54	-1.79%
Occupancy Tax	\$ 21,345.00	\$ 29,122.00	\$ 24,734.17	-15.07%
Restaurant Tax	\$ 78,311.00	\$ 91,366.00	\$ 89,138.09	-2.44%
TOTAL:	\$ 1,252,917.32	\$ 1,454,176.42	\$ 1,434,026.07	-1.39%

TAX COLLECTION % OF BUDGET			
Through 25% of Year			
	2025	BUDGET	% OF BUDGET
State Aid (City Only)	\$ 129,281.83	\$ 491,790	26%
Sales Tax (City Only)	\$ 1,100,243.44	\$ 4,312,000	26%
Highway Tax	\$ 90,628.54	\$ 354,800	26%
Occupancy Tax	\$ 24,734.17	\$ 139,975	18%
Restaurant Tax	\$ 89,138.09	\$ 378,650	24%
TOTAL:	\$ 1,434,026	\$ 5,677,215	25%

UTILITY COLLECTIONS				
Through 25% of Year				
	2023	2024	2025	YTD % Change
Water Collections	\$ 248,279	\$ 270,851	\$ 274,604	1.39%
Sewer Collections	\$ 229,041	\$ 264,888	\$ 260,048	-1.83%
Sanitation Collections	\$ 401,484	\$ 436,160	\$ 452,108	3.66%
: Special Pickups	\$ 20,325	\$ 23,145	\$ 22,534	-2.64%
: Landfill/Outside Tipping	\$ 12,725	\$ 18,099	\$ 21,354	17.98%
: Roll-off Rental	\$ 16,550	\$ 32,123	\$ 41,637	29.62%
TOTAL:	\$ 928,404	\$ 1,045,266	\$ 1,072,285	2.58%

UTILITY % OF BUDGET			
Through 25% of Year			
	2025	BUDGET	% OF BUDGET
Water Collections	\$ 274,604	\$ 1,220,000	23%
Sewer Collections	\$ 260,048	\$ 1,000,000	26%
Sanitation Collections	\$ 452,108	\$ 1,858,000	24%
: Special Pickups	\$ 22,534	\$ 96,000	23%
: Landfill/Outside Tipping	\$ 21,354	\$ 85,000	25%
: Roll-off Rental	\$ 41,637	\$ 198,450	21%
TOTAL:	\$ 986,760	\$ 4,078,000	24%

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
21-Apr-25

VENDOR	AMOUNT DUE
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AIRPORT

Benson County Farmer's Press	\$84.50
Dennis Olson	\$250.00
Dominic Eritano	\$75.00
Double Z Broadcasting	\$500.00
Lakeside Surveillance Lock & Key	\$85.00
Lakota American	\$71.50
Leevers	\$50.25
Lumacurve	\$712.70
Mead & Hunt	\$6,977.97
Midco	\$448.47
MDU	\$1,024.34
Nodak Electric	\$2,345.97
NDTC	\$4,702.28
Sparklight Advertising	\$1,667.00
Steve Herrick	\$106.75

CITY

Advanced Business Methods	\$85.37
Altru	\$2,093.00
Amazon	\$840.56
Axon Enterprises	\$11,760.00
Baker & Taylor	\$883.56
Bank of North Dakota	\$173,810.24
Bismarck Hotel & Conference	\$110.00
Blue Earth Products	\$3,086.97
Caselle	\$1,523.00
Center Point Large Print	\$604.08
Champion Media-DL Journal	\$1,336.89

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
21-Apr-25

VENDOR	AMOUNT DUE
CNH Industrial Accounts-High Plains Equipment	\$309.04
Corporate Technologies	\$4,895.00
Creative Impressions	\$2,096.00
Dakota Business Solutions	\$899.00
Darin Rixen	\$23.00
David Rader	\$652.45
Devin Grey Water	\$158.00
Dumont & Associates	\$4,500.00
Ecolab	\$225.98
Exhaust Pros	\$85.00
Ferguson Waterworks	\$23,196.73
Grand Forks Fraternal Order of Police	\$180.00
Grand Forks Utility Billing	\$21,583.36
Guy Callender	\$740.00
HE Everson	\$273.14
Hach	\$257.55
Hawkins	\$20,073.22
Howler Electric	\$909.82
Information Technology	\$396.45
International Code Council	\$974.82
Interstate Billing-Ironhide Equipment	\$5,394.27
JB Vending	\$203.65
Joseph Vetsch	\$1,800.00
Karl's TV & Appliance	\$49.96
Keller's Briteway	\$26.00
Klemetsrud Plumbing	\$247.20
Knutson's Body Shop	\$1,118.97
Lake Region Corporation	\$8,746.76
Lake Region Law Enforcement	\$8,031.76
Lakeside Surveillance	\$127.50
Leaf	\$19.40

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
21-Apr-25

VENDOR	AMOUNT DUE
Leevers	\$200.31
Minnie H Express Car Wash	\$225.00
MDU	\$3,123.48
Motion Industries	\$90.67
Motorola	\$204.12
ND Dept of Health	\$216.00
NDDOT	\$243.06
ND Fraternal Order of Police	\$810.00
ND Rural Water Systems	\$295.00
Nodak Electric	\$11,994.63
North Dakota One Call	\$22.70
North Dakota Telephone Company	\$1,927.76
Northern Improvement	\$1,744.16
Northland Trust Services	\$751,835.00
Northern Improvement Co.	\$1,744.16
Northstar Auto	\$259.75
O'Reilly Automotive	\$790.59
Ottertail Power	\$982.00
Overdrive	\$1,000.00
Pomp's Tire	\$2,181.80
Prairie Truck & Tractor	\$577.14
Railroad Management	\$995.02
Ramsey County Hwy Dept	\$5,142.90
Razor Tracking	\$75.00
RKO Print & Promo	\$3,943.37
Sam Hanson	\$23.00
Sign Solutions	\$153.43
State of ND Chemistry Lab	\$96.13
Stone's Mobile	\$93.75
Sue Schwab	\$375.00
Swanston Equipment	\$820.99

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
21-Apr-25

VENDOR	AMOUNT DUE
Toshiba Business Solutions	\$17.70
Traynor Law Firm	\$9,244.67
Western Asphalt Products	\$2,994.08
Xpress Bill Pay	\$626.49
 TOTAL LIST OF BILLS	 \$1,128,498.29