



Monday, June 16, 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 – June 02, 2025

Awards and Proclamations

Public Hearings – 5:30 PM

Bid Openings – 5:30 PM

Visitors or Delegations

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

- 1) Lake Region Heritage Center – Lisa Crosby
- 2) Midstate Volunteer Program – Brenda Bergsrud

Commission Portfolios

- Administrator – NDLC 2025 Legislative Report

Old Business

- 1) Update on Sales Tax Initiative and Police Department Relocation Strategy

Consent Agenda

New Business

- 1) Liquor License Renewals for July 1, 2025
- 2) Appointments to Renaissance Zone Authority
- 3) Budget Amendment 25-05 – Vacuum Excavator

Citizen Comment

Informational Items

- May 2025 Financial Report

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

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

**MEETING MINUTES OF THE CITY COMMISSION
OF THE CITY OF DEVILS LAKE, ND
JUNE 02, 2025**

The regular meeting of the Devils Lake City Commission was held on June 02, 2025 with the following members present: President Moe and Commissioners Hach, Pierce, and Uhlenkamp. Commissioner Knowski was absent.

MEETING ITEMS

- 1) Call to Order
- 2) Approval of Minutes – May 19, 2025

Commissioner Hach made a motion to approve the minutes of the May 19, 2025 City Commission meeting. Commissioner Pierce seconded the motion, and the motion was approved unanimously.

Commissioner Hach made a motion to add #6 under New Business for the Commission agenda, Budget Amendment 25-04. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously.

AWARDS AND PROCLAMATIONS

- 1) Years of Service – Dustin Willey – 10 Years

Mayor Moe recognized Dustin Willey for his 10 years of service in the Assessing Department.

- 2) Years of Service – Sam Hanson – 20 Years

Mayor Moe recognized Sam Hanson for his 20 years of service in the Police Department.

PUBLIC HEARINGS – 5:30 PM

BID OPENINGS – 5:30 PM

VISITORS OR DELEGATIONS

COMMISSION PORTFOLIOS

Commissioner Pierce – The Fire Chief said the fill the boot event went well. He said he would be attending the NDFA conference this Thursday through Saturday. He added that their ARFF certification inspection at the airport would be on June 10th. The Fire Chief said they are doing live fire training on June 14th.

Commissioner Pierce said he attended the Ramsey County Planning and Zoning Commission meeting. He said they will have a public hearing on their comprehensive plan on June 9th at 5:30pm. Commissioner Pierce gave an update on his efforts relating to work being done related to the downtown safety task force. He added that the Law Enforcement Center recently passed their Department of Corrections inspections. He said a lot of good progress has been made since the first compliance issues were discovered. Commissioner Pierce said they are proud of the work staff have done there. He said they continue to do their due diligence on opportunities and funding for a new facility.

Commissioner Uhlenkamp – the City Engineer said everything was going well in the Street Department.

Commissioner Hach – the City Engineer said everything was going well in the Sanitation Department. He added that in the Engineering Department, they are beginning to have pre-construction meetings with contractors.

The Building Official said they are working on renewal of the Renaissance Zone Development Plan. He said there is a Board of Adjustments meeting on June 12th at 7:00am.

The City Engineer said the Utilities Department is doing some hydrant flushing.

President Moe – The Police Chief said they have an opening in the department and are expected to have it filled soon. He gave an update on some trainings some of the officers are taking part in the next two weeks.

The City Administrator said everything was going well in his office.

The City Attorney said everything was going well in his office.

OLD BUSINESS

- 1) Update on Sales Tax Initiative and Police Department Relocation Strategy

The City Administrator reviewed his memo to the Commission. He said they have engaged the County and are having conversations with them regarding the long-term facility needs and priorities for the Ramsey County Sheriff's Office. He said the goal of the discussions is to help define the scope for the relocation of the Police Department.

CONSENT AGENDA

NEW BUSINESS

- 1) Line of Credit from City to Jobs Development Authority for Housing Incentive Fund Project – \$1,800,000 @ 4% Interest

Commissioner Pierce made a motion to approve the Line of Credit to the Jobs Development Authority for the Housing Incentive Fund Project. Commissioner Hach seconded the motion, and the motion was approved unanimously.

2) Parade Permit – 4th of July Parade

Commissioner Uhlenkamp made a motion to approve the parade permit. Commissioner Pierce seconded the motion, and the motion was approved unanimously.

3) Approval of Temporary Construction Easement

Commissioner Pierce made a motion to approve the temporary construction easement. Commissioner Uhlenkamp seconded the motion and the motion was approved unanimously.

4) Amendment to Cost Participation Agreement with NDDOT – 14th Street & 14th Avenue Project

Commissioner Hach made a motion to approve the amendment to cost participation agreement with NDDOT for the 14th Street and 14th Avenue project. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously.

5) Contract Renewal – The Village Employee Assistance Program

The City Administrator recommended renewal of the contract for the employee assistance program. He said the City had a usage rate of 18.23% where the targeted goal is 7-10% with a nationwide average of 4%. Commissioner Hach made a motion to approve the renewal of the contract. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously.

6) Budget Amendment 25-04 – Rolloff Containers

The City Engineer communicated that Nordic Fiberglass was looking to change their inert garbage disposal operations strategy. They proposed renting five roll-off containers from the City and having the City dump them on a scheduled basis. The City's cost for the five containers would be 47,000. The existing budget can only cover \$22,000. Commissioner Pierce made a motion to approve Budget Amendment 25-04. Commissioner Hach seconded the motion, and the motion was approved unanimously.

CITIZEN COMMENT

Glenn Bosch addressed the City Commission. He said he had concerns about his neighbors' dogs. He said the owner has many dogs and does not pick up after them. He said it has been a problem for many years. Mr. Bosch said he has made multiple attempts to address this with his

neighbor and City staff. The Fire Chief said he would continue to help facilitate a productive dialogue with the Lake Region District Health Unit.

INFORMATIONAL ITEMS

LIST OF BILLS

Commissioner Pierce made a motion to approve the list of bills as submitted. Commissioner Uhlenkamp 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

2025 LEGISLATIVE REPORT

*Summary: Bills Passed and
Their Impact on Cities*



**NORTH DAKOTA
LEAGUE OF CITIES**

2025 LEGISLATIVE REPORT



The 69th Legislative Assembly completed its work around 4 a.m. on Sunday, May 4, 2025, which was day 74 out of 80 that the legislature is constitutionally allowed to meet. This leaves six days in reserve, allowing the legislature discretion to call themselves back to resolve any mistakes or emergencies or to vote on overriding a governor's veto. The North Dakota League of Cities had a robust legislative agenda that resulted in the NDLC tracking one-third of the 1,089 bills and resolutions introduced. Out of the measures introduced, 601 bills were sent to Governor Armstrong's desk for consideration. Governor Armstrong signed 597 of the bills but line item vetoed seven of the appropriation bills. He also vetoed four policy bills, and all four of his vetoes were sustained by the North Dakota Legislative Assembly.

During this session the NDLC continued using Microsoft Teams for weekly virtual legislative update meetings. The NDLC tracked that there were 69 cities that logged into the weekly virtual meetings at least once during the legislative session. Additionally, a weekly "What you Missed" legislative highlight email was sent out on Mondays.

In this publication, you will find a summary of the bills affecting cities that passed this session. Please remember that the information is merely a short summary. If you have specific questions, the entire bill should be reviewed. On the last two pages of this publication, there is a list of bills that failed this session. The list is not comprehensive but is included so that city officials can get a sense of the issues that were considered during the legislative session. Due to space, this publication only covers the high points of bills that passed that were on the NDLC's tracking

list. To view the entire list, refer to the excel document available at ndlc.org/legislature.

Appropriation bills are effective July 1, and policy bills are effective August 1. Legislative Council will compile a list of effective dates that can be reviewed if a question arises. If a bill has an emergency clause, it becomes effective upon filing with the secretary of state. Bills with emergency clauses are designated with an * in this report.

For the positions taken by the NDLC and represented in this document, NDLC staff reviews the bills in light of the resolutions adopted by the NDLC members at the annual meeting each year in September. Bills with a policy position of "Neutral" means that through working with a legislative committee, the NDLC Legislative Team was able to amend a bill to a position that it no longer conflicted with a policy resolution adopted by the NDLC members. Bills with a position of "Monitor" means that the resolutions do not dictate a position with regard to the bill; however, the bill may impact the way a city or park district operates.

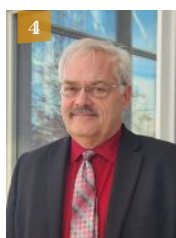
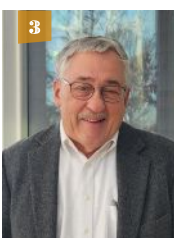
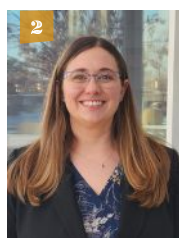
If you have any questions about the information in this report, please contact Matt at matt@ndlc.org or Stephanie at stephanie@ndlc.org.

Sincerely,

Matt, Stephanie, Bill, and Kory

2025 NDLC Legislative Team

YOUR 2025 LEGISLATIVE TEAM!



1. Matt Gardner
2. Stephanie Dassinger Engebretson
3. Bill Wocken
4. Kory Peterson

APPROPRIATIONS

| BILL # | POSITION | SUMMARY |
|---------------|----------|--|
| HB1004 | Monitor | Provides the budget for the ND State Auditor's office. Includes provision moving small government review employees to be funded through the general fund so small cities no longer need to be charged for the reviews. |
| HB1015 | Monitor | Provides the budget for the ND Office of Management and Budget (OMB). It includes significant funding for various state projects and initiatives, including a \$300 million state hospital project (\$200 million and \$100 million line of credit). |
| HB1020 | Support | Provides the budget for the ND Department of Water Resources department, appropriating approximately \$769 million for various water-related projects and infrastructure, including funding for flood control, water supply, and storm water. |
| SB2012 | Support | Provides the budget for the ND Department of Transportation, and includes changes to the prairie dog funding, highway tax distribution fund, and the flexible transportation fund. |
| SB2014 | Support | Provides the budget for the industrial commission. Included \$10 million for homelessness grants and \$46 million in grants for the housing incentive fund that was inadvertently removed through veto. Solutions currently being explored to restore the funding. |
| SB2018 | Support | Provides budget for the department of commerce. It includes grant funding for law enforcement for autonomous technology grants and base enhancement grants. |

BEHAVIORAL HEALTH

| BILL # | POSITION | SUMMARY |
|---------------|----------|--|
| HB1468 | Monitor | Provides a \$16 million appropriation for a behavioral health facility grant to increase the number of behavioral health beds in the west central human service center region. |

CHARITABLE GAMING

| BILL # | POSITION | SUMMARY |
|---------------|----------|---|
| HB1192 | Monitor | Increases the maximum prize limits for public-spirited organizations conducting charitable gaming activities under a local permit or a restricted event permit. For the primary prize the limit increases from \$8,000 to \$15,000 and the total annual prize limit increases from \$40,000 to \$50,000. |
| HB1253 | Monitor | Adds authority for the ND Attorney General's office to impose a fine against the owner of an authorized charitable gaming site. |
| HB1615 | Neutral | Specifies that a city or county governing body can only deny an application for a charitable gaming site authorization, other than for cause, in accordance with a written policy or ordinance adopted after the opportunity for public comment. |
| SB2334 | Monitor | Provides that brewer taproom liquor license holders are alcoholic beverage establishments for the purpose of issuing charitable gaming site authorizations. Provides for an optional legislative management study regarding the ownership of alcoholic beverage establishments by licensed charitable gaming organizations. |

ECONOMIC DEVELOPMENT

| BILL # | POSITION | SUMMARY |
|--------|----------|--|
| SB2154 | Monitor | Adds explicitly the term tourism to the definition of primary sector business. |

ELECTIONS

| BILL # | POSITION | SUMMARY |
|--------|----------|---|
| HB1138 | Monitor | Updates bonding election provisions to match other municipal election laws. |
| HB1165 | Oppose | Updates election laws, including defining complete residential address, prohibiting use of a private entity to administer an election, eliminating ability for city to have voter registration, and requiring that absentee ballots must be received by the election official by the polls close on election day. |
| HB1297 | Oppose | Prohibits approval voting and ranked-choice voting in North Dakota elections, including in home rule cities. |
| HB1307 | Oppose | Provides that a home rule county or city cannot supersede state law relating to election laws and that any ordinances pertaining to elections that conflict with state law are void. It also allows home rule cities to set the signature threshold for nominating petitions for candidates to get on the ballot and allows park districts to adopt the same signature threshold. |
| HB1469 | Monitor | Adds requirement that while holding elected office, individuals must file a statement of interest with the filing officer by January 31st of each year. |
| HB1482 | Oppose | Requires that when issuing bonds that require an election, that counties, cities, school districts, and park districts hold the election on primary or general election dates. |
| SB2230 | Monitor | Requires the ND Secretary of State to create and distribute objective and factual educational materials for each statewide constitutional measure. |
| SB2269 | Support | Modifies the recall petition and election process for city, park district and school board members. The initiative petition signature threshold increases from 25% to 35%. For entities with a population over 250, petitions must have 15 sponsors. Also provides that a recall election does not need to occur if no candidate files a nominating petition to run for election. |

FINANCE

| BILL # | POSITION | SUMMARY |
|---------|----------|---|
| HB1026 | Monitor | Transfers the administration of the state bonding fund from the ND Insurance Department to the ND Office of Management and Budget. |
| HB1027 | Monitor | Transfers the administration of the state fire and tornado fund from the ND Insurance Department to the ND Office of Management and Budget. Adds a provision that a political subdivision shall reimburse a self-insurance pool for attorneys fees and costs if a court determines by clear and convincing evidence that the political subdivision took intentional action in violation of state law. |
| HB1106 | Support | Provides a \$2 million appropriation to the ND Department of Transportation for grants to nonfixed route public transportation providers. |
| HB1142 | Monitor | Increases the liability limits for both political subdivisions and the state from \$375,000 to \$468,750 per person, and from \$1 million to \$1,875,000 for claims arising from a single occurrence through June 30, 2026. After that date, the limits will change to \$500,000 per person and \$2 million for a single occurrence. |
| HB1149* | Monitor | Amends the unclaimed property act, including specifically including virtual currency and excess proceeds from vehicle and property sales under the act. |
| HB1198 | Support | Allows park districts to participate in cooperative purchasing contracts through a joint powers agreement. |
| HB1235 | Support | Amends the agriculture infrastructure grant program by providing the grants will be specifically limited to counties, townships, or cities with populations of 1,500 residents or less. |
| HB1281 | Monitor | Adds fire departments to entities eligible to apply to the tax commissioner for refunds on fuel taxes paid for motor vehicle, special, and aviation fuels used by the fire department. |
| HB1332 | Monitor | Directs the agricultural diversification and development committee to develop a value-added agriculture processing facility incentive program and to provide grants. |
| HB1401 | Support | Allows a city to enact an ordinance allowing for the sale of real estate, including the ability to enter an exclusive listing agreement with a real estate broker. The opportunity to submit proposals to be the real estate broker must be advertised on the city's website for at least 14 days and a list of factors must be used to evaluate any proposals. |

FINANCE (CONTINUED)

| BILL # | POSITION | SUMMARY |
|----------------|----------|--|
| HB1524 | Support | Allows the department of commerce to award grants to regional planning councils to support local and regional implementation of state-authorized programs. |
| HB1554* | Monitor | Adds a representative from the ND Department of Water Resources as an ex officio member of the ND outdoor heritage advisory board and provides that the board cannot forward recommendations to the industrial commission unless an application receives a favorable recommendation at a meeting where a quorum of the board is present. |
| SB2074 | Support | Eliminates the municipal infrastructure fund reporting requirements for cities with a population under 1,000. |
| SB2084 | Support | Sets the lodging reimbursement rate to the GSA rate and changes the mileage reimbursement rate to the GSA rate. |
| SB2114 | Monitor | Updates the fees for use of the state radio system to be based on a percentage of actual cost, instead of a set fee. |
| SB2228 | Support | Provides a \$1,000,000 appropriation to the ND Department of Commerce for a rural grocery store sustainability grant program. |
| SB2251 | Monitor | Modifies several provisions related to state audits including reducing the retention percentage that must be withheld by a political subdivision paying an outside auditor for political subdivision audit payments from 20% to 5%. |
| SB2254 | Support | Provides a \$2 million one-time appropriation to offer grants to fixed route city transportation providers for paratransit services. It also provides for a mandatory legislative management study on the funding needs of fixed route city transportation networks. |
| SB2323 | Support | Creates the hub city debt relief funding pool from gross production tax to help repay debt incurred between July 1, 2012, and December 31, 2025, related to oil and gas development impacts in hub cities. |
| SB2332 | Support | Provides optional legislative management study on potential grant funding for emergency services and public safety. |
| SB2390 | Support | Creates the rural catalyst committee and grant program to support economic development and quality of life improvements in rural areas of the state. The committee received a \$2.5 million appropriation for the biennium for grants. |
| SB2397 | Monitor | Creates a gross production tax incentive for new oil and gas wells that utilize innovative drilling or completion techniques to develop reserves that would otherwise remain underdeveloped. |

FIRE

| BILL # | POSITION | SUMMARY |
|---------------|----------|--|
| SB2135 | Monitor | Raises the amount the ND Insurance Department can transfer to the firefighters death benefit fund from \$50,000 to \$125,000 per biennium, and increases the death benefit payment from \$10,000 to \$25,000 that will be paid to a deceased firefighter's survivor when the fire chief or their designee confirms a line-of-duty death. |
| SB2340 | Monitor | Provides for a mandatory legislative management study of fire service needs in North Dakota. |

HUMAN RESOURCES

| BILL # | POSITION | SUMMARY |
|----------------|----------|---|
| HB1371 | Monitor | Provides optional legislative management study regarding health insurance benefits for retired peace officers. |
| HB1454 | Oppose | Provides that the state or a political subdivision cannot require an individual to take a vaccine unless there is a procedure for opting out for health, religious, or philosophical reasons. |
| SB2198* | Monitor | Eliminates the requirement that an individual be employed by the state or a political subdivision for 90 days prior to being eligible for 20 days of paid military leave. |

INFRASTRUCTURE

| BILL # | POSITION | SUMMARY |
|---------|----------|--|
| HB1537* | Support | Provides that a service agreement (typically a water service agreement) executed prior to January 1, 2025, can only be invalidated by the state upon thirty-day notice. It further provides that the bill does not impact litigation commenced prior to January 1, 2025. |

MUNICIPAL COURT

| BILL # | POSITION | SUMMARY |
|---------|----------|--|
| HB1032 | Support | Provides rewrite of chapter 40-18 related to municipal courts and municipal judges and includes provisions that municipal courts will be courts of record as of July 1, 2026. |
| HB1166 | Monitor | Requires a court to close a court record after 61 days if the court enters an order of non-conviction on or after August 1, 2025. Also, creates petition process for a defendant to apply to have a court record closed if an order of non-conviction was entered before August 1, 2025. |
| HB1263 | Monitor | Provides right to appeal court decision denying sealing of criminal records and shortens the timeline for the ability to reapply for sealing from three years to one year. |
| HB1313 | Monitor | Adds a no contact order prohibiting contact with a victim of the offense as a sentencing alternative. |
| HB1364 | Monitor | Requires the court to issue an order to remove the DUI conviction and any related suspension from the defendant's driving record after completing a specialty court docket program unless doing so violates federal regulations. |
| SB 2167 | Monitor | Requires an individual convicted of a misdemeanor or felony to pay for reimbursement of any digital forensic examination performed on any personal electronic device, up to \$100. The proceeds of the fee need to be placed in the internet crimes investigation fund. |
| SB2257 | Support | Provides that violation of city ordinance for theft counts as a prior offense for enhancing subsequent theft offenses under state law. |

NORTH DAKOTA PUBLIC EMPLOYEE RETIREMENT SYSTEM

| BILL # | POSITION | SUMMARY |
|--------|----------|---|
| HB1146 | Monitor | Makes several modifications to the NDPERS defined contribution plan, including allowing political subdivisions that are not currently participating in the NDPERS defined contribution system to join the retirement plan. |
| HB1234 | Support | Provides for a \$25 million transfer to the NDPERS defined benefit retirement main plan for the purpose of reducing the unfunded liability. |
| HB1602 | Support | Provides that a political subdivision is not required to participate in the NDPERS defined contribution system even if the political subdivision previously participated in the NDPERS defined benefit system and that the NDPERS cannot charge the political subdivision a fee for exiting the plan. |

OPEN MEETINGS/OPEN RECORDS

| BILL # | POSITION | SUMMARY |
|--------|----------|---|
| SB2083 | Monitor | Provides that sensitive images are exempt records under open records law. A sensitive image is defined as an image depicting an exposed intimate part, gruesome injury, deceased individual, or a minor. |
| SB2180 | Neutral | Establishes a new requirement for cities, counties, townships, school districts, park districts, and water resource districts, to include a public comment opportunity during their regular meetings. It requires that individuals providing comment submit their name and address in writing, with the address being an exempt record under open records law. It also requires developing a policy for public comment at regular meetings. |
| SB2259 | Monitor | Eliminates requirement that county, city, townships and schools provide blanks and records to conduct business with the office. |

OTHER

| BILL # | POSITION | SUMMARY |
|---------|----------|---|
| HB1203 | Monitor | Modifies the definitions and regulations surrounding medical marijuana to allow for a cannabinoid edible product that are soft or hard lozenges in a geometric square shape. They are limited to including a maximum of five milligrams per serving and fifty milligrams per package. It mandates edible products be packaged in child-resistant and non-transparent packaging. It also prohibits marketing the product to minors. |
| HB1219 | Monitor | Changes the law related to the cemetery perpetual care fund, reducing the minimum percentage of gross selling price that must be set aside from 20% to 10% for various burial spaces and structures. |
| HB1303 | Oppose | Prohibits the state or a political subdivision from having a sanctuary policy relating to illegal immigration. Also creates enforcement mechanism through a complaint and review process administered by the attorney general. |
| HB1375 | Monitor | Creates an infraction for an individual suspected of being a minor in a liquor establishment and refusing provide identification. Requires an individual alleging a retailer liquor license holder has violated liquor laws to file an affidavit explaining the violation within 14 days. |
| HCR3003 | Monitor | Provides for putting a question on the ballot to amend the constitution to provide that constitutional amendments must be approved by 60% of the voters. |
| HCR3006 | Monitor | A resolution to urge the US Post Office to improve mail service. |
| SB2044 | Monitor | Allows an individual aggrieved by a water course determination by a state agency or a political subdivision to file an appeal with the ND Department of Water Resources. |
| SB2069 | Monitor | Provides that a state agency can request that the North Dakota Newspaper Association immediately publish a public notice on its website and that notice is legal notification if a newspaper fails to publish the legal notice. Further provides that publication on the newspaper association's website or on the government unit's website counts as legal publication if the newspaper fails to publish the notice. |
| SB2308 | Monitor | Provides for consolidation of statewide boards and creates a taskforce to review the boards, including a representative designated by the NDLC. |
| SB2324 | Support | Allows county and city governing bodies to amend their home rule charters through a resolution when a portion of the charter is preempted, superseded, or invalidated by a legislative act or court order. The resolution must reference the legal authority supporting the amendment and must be published in the official newspaper or on the official website within 30 days of adoption. Any amendments adding new powers not originally included in the home rule charter must still be amended through a public vote. |
| SB2379 | Neutral | Requires providing written notice through certified mail to the owner in the tax records of property where a public entity plans to do a survey during an eminent domain proceeding. |

PLANNING AND ZONING

| BILL # | POSITION | SUMMARY |
|--------|----------|--|
| HB1258 | Oppose | Creates process for the ND Public Service Commission to enforce road use agreements with political subdivisions for electric energy conversion facilities. Also provides a notice process for the PSC to gather zoning requirements from cities, counties and townships related to electric transmission facilities and for superseding the zoning requirements if the zoning requirements are not timely filed. |
| HB1440 | Monitor | Modifies regulations for cigar lounges by adding the ability to sell pipe tobacco and creating a new certification process with the tax commissioner. |
| HB1500 | Oppose | Preempts city, county, and township ordinances with regard to rebuilding and repairing non-conforming residential structures in a residential zoning district. |
| SB2027 | Monitor | Provides for flood plain management being provided by the county, unless a city or county enacts a flood plain ordinance. It further requires all flood plain management ordinances be filed with the ND Department of Water Resources upon adoption and by March 31st of each year a city and township must certify that they are undertaking flood plain management. |
| SB2385 | Monitor | Creates new regulations for mobile home parks. It establishes a process for appointing a receiver to manage a mobile home park when its license is revoked due to serious health or safety violations, allowing the ND Department of Health and Human Services to step in and operate the park until conditions are corrected. It amends existing licensing requirements for mobile home parks, including mandating that new owners obtain a license within 30 days of purchase and providing more detailed application requirements, including evidence of compliance with local zoning regulations. Also provides tenant protections, such as requiring park owners to provide written notice of rule changes, limiting rent increases, capping late fees, and mandating that owners provide tenants with contact information and lease details. Creates a new legal defense for tenants facing eviction, allowing them to challenge eviction proceedings if the park owner has violated specific regulations. Provides mechanisms for civil penalties against park owners who fail to comply with the new regulations, including potential license suspension and fines up to \$10,000. |
| SB2398 | Neutral | Provides for the ND Agriculture Commissioner creating one or more military compatibility committees to advise local governments on military-compatibility practices and to uniform processes for political subdivisions to coordinate with zoning and land use on projects that might impact military readiness. |

PROCUREMENT

| BILL # | POSITION | SUMMARY |
|---------------|----------|---|
| HB1369 | Monitor | Provides for the school funding formula and increases the threshold from \$200,000 to \$250,000 for construction of a public improvement bidding, engineer/architect plans, and bonding requirements. |
| SB2045 | Monitor | Eliminates a reference in public bidding law to a federal public law related to water supply funds that has become obsolete. |

PROPERTY TAX

| BILL # | POSITION | SUMMARY |
|----------------|----------|---|
| HB1176* | Support | Creates a new legacy earnings fund that will distribute eight percent of the legacy fund's five-year average balance every two years, with the first allocation prioritizing debt service payments and then directing funds to highways and property tax relief. Establishes a primary residence credit of up to \$1,600 for homeowners. Creates property tax levy limitation that restricts political subdivision taxing districts to increasing their property tax levies by no more than three percent annually, with provisions allowing for extra funds for new value and growth added to the taxing district and for voter approval to exceed this limit. It also establishes a legislative committee to study property tax reform and relief during the 2025-2026 interim. |
| SB2039 | Oppose | Provides that structures used by a farmer to store harvested crops on lands plotted and assessed as agricultural prior to March 30, 1981, are exempt from property tax. |
| SB2201* | Monitor | Updates the primary residence tax credit to allow primary residences held in a trust to be eligible for the credit. |

PUBLIC SAFETY

| BILL # | POSITION | SUMMARY |
|---------------|----------|--|
| HB1194 | Monitor | Requires an on-duty law enforcement officer to report to the states attorney when probable cause exists that an individual vexatiously provided false reports to a law enforcement officer or security official. |
| HB1311 | Monitor | Provides for an optional legislative management study focusing on volunteer emergency responder recruitment and retention challenges. |
| HB1418 | Monitor | Allows law enforcement to arrest an individual without a warrant for making a false report to a 911 emergency line, public safety answering point or an emergency responder communication system. |
| HB1429 | Monitor | Adds provisions to the harassment and stalking laws related to robots. |
| HB1588 | Monitor | Increases the blade length included in the definition of dangerous weapon from five to six inches for bladed weapons. Adds governor and retired state or federal judge to the list of individuals exempted from the prohibitions of carrying a dangerous weapon if they maintain the same level of proficiency as law enforcement. Changes the penalty for violating the prohibitions on carrying dangerous weapons from an infraction to a non-criminal \$100 fine. Increases the maximum fee for certified firearms testing from \$50 to \$100. Allows an individual to have their concealed firearms license in digital form and provides that someone only needs to reveal to law enforcement that they are carrying a firearm if asked. |
| HB1613 | Neutral | Adds regulations for law enforcement use of robots to chapter that already existed for regulation of drones. Provides that law enforcement can arm robots with lethal and non-lethal weapons, but lethal weapons can only be used to neutralize an inanimate object or when use of lethal force by an officer would otherwise be justified and only if the robot is not acting autonomously. The law enforcement agency must also have a policy on robot use of force that identifies the individuals who have the authority to authorize the use of force. |
| SB2098 | Monitor | Provides amendments to the procedure and eligibility for missing persons to receive a silver alert notice. |
| SB2200 | Monitor | Provides a \$500,000 appropriation to fund the 988-crisis hotline program. |
| SB2387 | Monitor | Establishes rights for sexual violence survivors. |

TAX (OTHER THAN PROPERTY TAX)

| BILL # | POSITION | SUMMARY |
|---------------|----------|--|
| HB1139 | Monitor | Creates a sales tax exemption for fire departments in North Dakota when they purchase goods and services related to providing fire protection services. |
| SB2177 | Monitor | Creates an animal agriculture infrastructure fund, allowing counties to receive up to \$500,000 annually from sales tax collections specifically for infrastructure projects related to animal agriculture facilities. |
| SB2369 | Monitor | Clarifies sales tax exemptions for educational, religious or charitable events when fair market rent for the facility has not been paid. |

TRAFFIC

| BILL # | POSITION | SUMMARY |
|---------------|----------|--|
| HB1118 | Monitor | Provides that a vehicle can be operated with a valid temporary registration permit for up to 75 days and that the permit must be displayed on the rear window, the rearmost driver's side window, or in the location of the rear license plate. Also changes to penalty from a class C felony to a class A misdemeanor for altering or forging a registration card or temporary registration permit. |
| HB1137 | Monitor | Allows mobility-impaired parking permits to be placed on the dashboard of a vehicle. |
| HB1229 | Support | Creates a traffic offense for the owner of a motor vehicle when their vehicle is involved in a fleeing incident. |
| HB1241 | Monitor | Allows a class B emergency vehicle to display a flashing blue light when stopped on a highway and allows a vehicle owned by a funeral home to display a flashing purple light when leading a funeral procession. |
| HB1294 | Monitor | Increases the traffic fine for overtaking and passing a school bus to \$250. |
| HB1298 | Support | Provides that the speed limit on the interstate will be 80 mph, increases the fines for speeding violations, eliminates the ability for cities to double the fines for speeding and requires the highway patrol, in conjunction with local law enforcement, study the traffic fee schedule and traffic points and present a report to legislative management. |
| HB1316 | Monitor | Adds a \$100 fee to the fee specified for moving violations when the violation is committed by a driver with a temporary restricted driver's license and provides for revoking a temporary restrict license if the individual commits three moving violations. |
| HB1340 | Monitor | Amends motor vehicle window tint law by changing the permitted light transmittance requirements for vehicle windows from at least 50% of light to pass through to 35% for side and rear windows. |
| HB1422 | Monitor | Creates traffic offense of operating a vehicle without being licensed and allows a court to grant a motion to amend a charge of driving under suspension to operating a vehicle without being licensed. |
| HB1522 | Monitor | Allows cities to allow golf carts on city streets through an ordinance except at night. |
| SB2132 | Monitor | Increases the fine for a careless driving offense to \$100. It also makes careless driving an infraction when it inflicts injury on a first responder acting in an official capacity, operator of an authorized vehicle or an individual help another individual on the side of the road or causes damage in excess of \$4,000 to an authorized emergency vehicle. |
| SB2183 | Monitor | Increases the minimum fine for speeding in a construction zone from \$80 to \$150 when construction workers are present. |
| SB2253 | Monitor | Allows a city or county to adopt an ordinance prohibiting compression brakes in a designated zone, post notice of the prohibition in the designated zone, and provides that violating the ordinance is \$50. |
| SB2371 | Monitor | Provides that a driver may exit a rotary traffic island (round about) without first signaling their intention to exit the traffic island. |

WATER

| BILL # | POSITION | SUMMARY |
|----------------|----------|--|
| HB1577* | Support | Establishes a wastewater infrastructure grant program administered by the department of environmental quality to provide grants to political subdivisions that lost funding federal funding for wastewater projects. Requires legislative management to study the feasibility of establishing a permanent wastewater project fund. |
| SB2110 | Support | Updates the regulations for certification of water distribution and wastewater operators. It includes the ability for the department of environmental quality to use a third-party testing service. |
| SB2210 | Monitor | Provides for mandatory legislative management study regarding water management strategies based on watershed boundaries instead of traditional political subdivision boundaries. |
| SB2267 | Monitor | Provides that the department of environmental quality has exclusive authority to adopt and enforce regulations related to onsite wastewater treatment systems. Further states that public health units retain the authority to permit and inspect onsite wastewater systems in accordance with the rules established by the department of environmental quality and they will complete their inspection within one day of receiving the request for inspection. It also allows for joint powers agreements between public health units, cities and counties to complete the inspections. |

WORKFORCE

| BILL # | POSITION | SUMMARY |
|---------------|----------|---|
| HB1193 | Monitor | Provides a \$3.5 million appropriation for a peace officer and correctional officer appreciation grant program. The funding will be distributed proportionally to city and county law enforcement agencies based on their number of licensed peace and correctional officers, with at least \$750,000 specifically reserved for agencies employing ten or fewer law enforcement personnel. The grants can be used for two primary purposes: providing retention bonuses to current law enforcement and correctional officers, and paying tuition and fees for law enforcement trainees. |
| SB2211 | Support | Updates the rural attorney recruitment program to specifically allow for the retention of attorneys in the program. It also changes the eligible requirements to allow any county to be eligible if the county has five or fewer licensed attorneys residing in the county. |

FAILED

| BILL # | POSITION | TYPE | SUMMARY |
|---------------|----------|--------------|--|
| HB1028 | Oppose | Procurement | Amended several sections of the North Dakota Century Code related to the selection process for construction management at-risk planning and design phase services, as well as the procurement of architect, engineer, construction management, and land surveying services. |
| HB1050 | Monitor | Traffic | Provided that law enforcement agencies could enter agreements with ND Department of Transportation to allow license plate readers on ND Department of Transportation infrastructure. |
| HB1121 | Monitor | Procurement | Created a \$1 million threshold for the bidding and engineering/architectural plans needed for construction of a public improvement when it involves a pre-engineered building. |
| HB1141 | Oppose | Other | Prohibited spending public funds for a political purpose, including prohibiting private entities that receive public funds from spending them on a political purpose. |
| HB1150 | Monitor | Other | Reinstituted Sunday closing laws. |
| HB1152 | Monitor | Property Tax | Amended the definition of residential property to expand the classification to include garages, barns, and storage buildings that are used in connection with residential use, are not located on the same parcel as a dwelling, and are not used for commercial or agricultural purposes. |
| HB1159 | Oppose | Other | Created a requirement for ticket vendors to provide physical ticket copies to customers upon request. |
| HB1168 | Monitor | Property Tax | Provided for property tax relief through paying part of the school property tax levy and capping political subdivision property tax levies. |

FAILED (CONTINUED)

| BILL # | POSITION | TYPE | SUMMARY |
|--------|----------|-------------------------------|---|
| HB1171 | Monitor | Human Resources | Created a scholarship program for children of law enforcement officers. |
| HB1232 | Monitor | Property Tax | Expanded the definition of residential property to include lots with three or fewer mobile homes and vacant platted lots within city limits that are intended for residential use. |
| HB1239 | Oppose | Planning and Zoning | Preempts local zoning for properties for digital assets and blockchain technology uses. |
| HB1273 | Oppose | Other | Prohibits any state or political subdivision from creating policies, orders, or ordinances that limit an individual's speech, specifically including a prohibition on hate crime ordinances. |
| HB1289 | Monitor | Property Tax | Created a partial property tax exemption for residential property owners who provide in-home care to a qualifying direct relative who is unable to care for themselves. |
| HB1306 | Oppose | Open Meetings/Open Records | Provided that each citizen is entitled to one free open records request a year that takes up to forty hours of time. |
| HB1335 | Monitor | Property Tax | Modified the homestead tax credit by lowering the age qualification from 65 to 62 years old and adjusting income thresholds for property tax assessment reductions. |
| HB1353 | Monitor | Property Tax | Capped annual property tax increases at the rate of the Consumer Price Index (CPI), not to exceed 3%. |
| HB1382 | Support | Finance | Increased the gas tax by 3 cents and designated 1 cent each for cities, counties, and township roads. Also, increased the electrical vehicle registration fees. |
| HB1383 | Monitor | Property Tax | Provided property tax exemption for agricultural land where a permanent easement has been granted to the United States for the purpose of protecting, restoring, or enhancing wetlands in the state. |
| HB1389 | Support | Property Tax | Allowed political subdivisions to use their special assessment levy to pay an infrastructure fee. |
| HB1411 | Oppose | Other | Prohibits the state and political subdivisions from adopting provisions related to firearm red flag laws and provides that officials violating the section are guilty of a class B felony. |
| HB1428 | Oppose | Tax (Other Than Property Tax) | Created a sales tax exemption for clothing sold by thrift stores operated by nonprofit organizations. |
| HB1457 | Oppose | Human Resources | Established a broad exemption process for required vaccines. |
| HB1484 | Oppose | Tax (Other Than Property Tax) | Modified North Dakota's motor vehicle excise tax regulations by establishing a two-tiered tax structure based on vehicle age. |
| HB1513 | Oppose | Infrastructure | Required that a city give property owners two and a half years notice to repair sidewalks before the city completes the work. |
| HB1546 | Oppose | Tax (Other Than Property Tax) | Created a new sales and use tax exemption for contractors performing work for the state of North Dakota. |
| HB1546 | Oppose | Tax (Other Than Property Tax) | Created a new sales and use tax exemption for contractors performing work for the state by allowing contractors licensed under state law to purchase materials tax-free when working on state projects. |
| HB1552 | Oppose | Tax (Other Than Property Tax) | Limited the sales, use, and gross receipts tax rates that home rule counties and cities can impose to 3%. |
| HB1559 | Monitor | Property Tax | Limited the taxable value on residential property. |
| HB1572 | Oppose | Property Tax | Provided that the debt a park district can issue without a vote is \$15 million, without requiring voter approval. Also created a new uniform taxing district financial reporting system and a more robust tax statement. |

FAILED (CONTINUED)

| BILL # | POSITION | TYPE | SUMMARY |
|---------------|----------|----------------------------|---|
| HB1575 | Monitor | Property Tax | Reduced the multiplication factor for calculating taxable value to provide property tax relief and capped the value increase on a property from year to year at 3%. |
| HB1586 | Oppose | Property Tax | Increased the primary resident tax credit and eliminated the ability to foreclose for tax lien. |
| HB1605 | Oppose | Water | Prohibited adding fluoride to public water. |
| SB2030 | Support | Appropriations | Provided appropriations to address homelessness, including the homelessness grant and the housing incentive fund. Appropriations have been added to the Industrial Commission Budget. (The homeless grant and some HIF funding was moved to the Industrial Commission Budget SB 2014) |
| SB2181 | Oppose | Human Resources | Provided for coverage of posttraumatic stress disorder (PTSD) claims under WSI. |
| SB2208 | Oppose | Infrastructure | Provided that cities or counties are precluded from receiving prairie dog grants if they adopt ordinances that interfere with state-approved energy infrastructure projects. |
| SB2240 | Oppose | Public Safety | Modified theft laws by expanding the definition of theft to include a new provision targeting unauthorized property seizures by public servants and political subdivisions. |
| SB2312 | Oppose | Property Tax | Created property tax exemption for non-profit for equine events. |
| SB2314 | Oppose | Other | Created new restrictions and penalties for development agreements involving foreign adversaries in North Dakota and provides for enforcement mechanism with county sheriff. |
| SB2350 | Support | Open Meetings/Open Records | Amended North Dakota's open records law to modify the confidentiality of employee performance and discipline records. |
| SB2097 | Support | Economic Development | Established a new rural community endowment fund to support rural communities with populations under 1,200 people. |
| SB2166 | Monitor | Property Tax | Created a new property tax information portal designed to provide citizens with comprehensive and transparent information about property taxes. |
| SB2225 | Support | Housing | Appropriated \$25 million to the department of commerce for housing for opportunity, mobility, and empowerment (HOME) grant program to support affordable housing infrastructure development. |
| SB2307 | Oppose | Other | Provided stringent regulations for public and school libraries and placement of explicit materials with enforcement mechanisms mandated by states attorneys. |
| SB2321 | Oppose | Infrastructure | Provided for property owners to receive payment for their expert witness fees in eminent domain proceedings. |
| SB2350 | Support | Open Meetings/Open Records | Exempted employee performance and discipline records from public disclosure for three years or until the employee's termination, whichever comes first. |





CITY OF DEVILS LAKE
PERMIT & LICENSE HOLDERS
EFFECTIVE JULY 1, 2025 - JUNE 30, 2026

| LIC # | RETAIL LIQUOR LICENSE HOLDERS - \$2,325.00 | CLASS |
|--------------|--|--------------|
| 1 | ELKS LODGE #1216 | 1 |
| 2 | VETERANS OF FOREIGN WARS, POST NO. 756 | 1 |
| 4 | KNIGHTS OF COLUMBUS BUILDING ASSOC. | 1 |
| 7 | APPLE LAKE, INC. - DBA/APPLEBEE'S NEIGHBORHOOD GRILL AND BAR | 2 |
| 11 | COUNTY BOTTLE SHOP, INC./DBA LIQUOR LOCKER - ROBERT, BETH, & JAMES LEEVERS | 4 |
| 12 | RAZOR RAY'S RAZOR'S EDGE, LLC - RAYMOND BELFORD | 4 |
| 14 | COUNTY BOTTLE SHOP, INC-ROBERT, BETH, & JAMES LEEVERS | 4 |
| 15 | YE OLDE TAVERN, LLC - SHANE AND LISA DISETH | 4 |
| 16 | MIDWAY PROPERTIES, INC. - DBA/LAKES LIQUOR - JAMES MELLON & BRYAN GOEHRING | 4 |
| 17 | OZARK SPIRITS, LLC - DBA/WALMART, INC. #1695 | 4 |
| 18 | OLD SPIRIT AND SUSHI | 4 |
| 19 | PROZ, INC. - DBA/PROZ END OF THE LINE - RICHARD & LOUISE PROZINSKI | 4 |
| 20 | POP'S PACKAGE STORE, LLC - ROBERT AND DARLA MILLER | 4 |
| 23 | KAEREN ACCOMMODATIONS, INC - DBA/FIRESIDE INN & SUITES - MITCHELL AND CAROL RHEN | 4 |
| 24 | RESTAURANT OPERATIONS, INC. - DBA/THE RANCH STEAKHOUSE - JOEL ELVRUM | 2 |
| 30 | ANNA'S COCINA, INC. - ANNA QUINONEZ | 2 |

| LIC # | HOTEL LICENSE HOLDERS - \$1,500.00 | CLASS |
|--------------|---|--------------|
| 27 | DLC HOSPITALITY GROUP, LLC - DBA/COBBLESTONE HOTEL AND SUITES | 8 |

| LIC # | RETAIL WINE/BEER ONLY LICENSE HOLDERS - \$500.00 | CLASS |
|--------------|---|--------------|
| 26 | COYOTE PZZERIA-CITY PLAZA PROPERTIES, LLC | 6 |
| 28 | OLD MAIN STREET CAFE-PETER AND DARLENE HOFFART | 6 |

| LIC # | MICRO-BREWERY LICENSE-\$700.00 | CLASS |
|--------------|---|--------------|
| 1 | BLACK PAWS BREWING COMPANY, LLC-JEB OEHLKE | X |
| 2 | REESE BROTHER'S BREWING COMPANY-DOUGLAS REESE | X |

| | PAWNBROKER LICENSE HOLDERS - \$50.00 | CLASS |
|--|---|--------------|
| | | 1 |

| | RIFLE RANGE PERMIT HOLDER - \$10.00 |
|--|--|
| | LAKE REGION SHOOTING SPORTS ASSOCIATION |

| | TAXICAB/LIMOUSINE LICENSE HOLDERS |
|--|---|
| | FIRST CAB \$25, ADDITIONAL CAB \$10, DRIVER \$35 |
| | JET'S TAXI SERVICE-GARY REIGER |

**NO DELIQUENT TAXES

To: Devils Lake City Commission

From: Spencer Halvorson, City Administrator/Auditor

Date: June 16, 2025

Re: Sales Tax Proposal and Police Department Relocation Strategy Update

Sales Tax Proposal Information

Last week, City staff began public information activities for the sales tax proposal. Materials released to the public through social media and the City's website are attached.

Times for the open houses to be held at the fire station have been confirmed and reserved for the following dates and times:

- July 8th 11am – 1pm and 4pm-6:30pm
- July 10th 11am – 1pm and 4pm – 6:30pm

Mayor Moe and I will be presenting to Kiwanis on June 24 and to Rotary on July 9.

Election Administration

City staff has verbal commitments from experienced election judges and clerks. We are awaiting confirmation for the inspector position. The positions and appointments for judges, clerks, and inspectors will be put forward to the City Commission for their approval at the July 7th City Commission meeting.

Absentee ballot applications are available on the City's website and physically at City Hall for anyone wishing to vote absentee. Once the application is filled out, City staff mail the ballot to the individual where they must fill it out and mail back with a post mark of no later than July 21, 2025.

Police Department Relocation – Defining Scope

Since the last City Commission meeting on June 2nd, the Mayor led a group of City officials in conversations with the Ramsey County Chairman, LEC Board Chair, and the Ramsey County Sheriff to discuss the possibility of a joint venture and potentially buying or building a facility large enough to house both the DLPD, and Ramsey County Sheriff's Office (and possibly 911/Dispatch if there was traction). Such a proposed partnership would have taken all the ancillary tenants out of the LRLEC and housed them together in a new, modern location.

This was proposed for consideration given the comfortability the DLPD and the Ramsey County Sheriff's Department have in co-existing in the same facility, along with projected cost saving opportunities both immediate and long term that could have been realized by such a partnership by reducing the size needed of a potential new LRLEC and projected long-term operational costs efficiencies.

At the Ramsey County Commission meeting on June 3rd prior to a scheduled joint tour of the Western Equipment Finance Building, the County Commission voted unanimously to pronounce they will not be moving the Sheriff's Office out of the LRLEC.

Their determination concluded the City's efforts to define the scope of a Police Department relocation, with a City/County partnership being removed from consideration.

Since the last City Commission meeting on June 2nd, the City, under leadership of Mayor Moe, has clarified through failed negotiation efforts that a relocation of the Police Department will encompass just the DLPD. This brings clarity to the size of a building the City will need to procure for its efforts to relocation of the Police Department.

City Sales Tax Proposal



What

Vote to increase the City sales tax 0.5%.



When

July 22nd, 2025
7:00 AM to 7:00 PM



Where

Memorial Building
508 4th Ave NE
Devils Lake, ND 58301



Who

Devils Lake City Residents



Why

- ✓ Continue to provide high levels of public safety services that are not sustainable long term without additional revenue streams.
- ✓ Provide a revenue source that reduces the City's dependency on property tax to fund the City's public safety operations and a sales tax that reflects the economy of the region.
- ✓ Meet the funding needs for public safety facility projects, including relocation of the the City Police Department to an upgraded building.
- ✓ Provides flexibility for future funding of potential upgrades to other City facilities.
- ✓ Reduce the burden on local tax-payers by offsetting costs on City utility bills.

#1) CONTINUE TO PROVIDE HIGH LEVELS OF PUBLIC SAFETY SERVICES THAT ARE NOT SUSTAINABLE LONG-TERM WITHOUT ADDITIONAL REVENUE STREAMS.

- The City has four more police officers and two more firefighters than it did 15 years ago, all while the population of the community has remained the same.
- The City levied \$1.75 million in general fund property taxes in 2025 and is budgeted to spend over \$4.71 million on public safety this year.
 - Other revenue sources (sales tax, utility bills, state aid) that are filling this gap are being used to their near max capacity.
 - Public safety service levels will either need to be reduced or revenue raised/re-directed from City taxpayers and City utility accounts.

#2) PROVIDE A REVENUE SOURCE THAT REDUCES THE CITY'S DEPENDENCY ON PROPERTY TAX TO FUND THE CITY'S PUBLIC SAFETY OPERATIONS AND A SALES TAX THAT REFLECTS THE ECONOMY OF THE REGION

- Devils Lake is a regional hub with major industries like agriculture and tourism utilizing the economic and recreational assets of the region, while the City residents fund the necessary infrastructure and public safety services required.
- The nature of the regional economy and development patterns are unique to ND, with the City's population relative to the regional population being an outlier compared to other significant ND communities.

#3) MEET THE FUNDING NEEDS FOR PUBLIC SAFETY FACILITY PROJECTS, INCLUDING THE RELOCATION OF THE CITY POLICE DEPARTMENT TO AN UPGRADED BUILDING.

- The uncertainty surrounding the future of the Law Enforcement Center, lack of adequate office, evidence storage, and garage space make the relocation of the Police Department the City's most immediate facility need.

#4) PROVIDES FLEXIBILITY FOR FUTURE FUNDING OF POTENTIAL UPGRADES TO OTHER CITY FACILITIES.

- The City has long prioritized hard infrastructure investments in streets, water, sewer, and stormwater. If hard infrastructure is to remain a #1 priority of the City, an additional revenue stream is needed to make necessary capital investments in its facilities.
- City Offices' needed updates include; ADA improvements, modern security features, and heating & cooling upgrades.

#5) REDUCE THE BURDEN ON LOCAL TAXPAYERS BY OFFSETTING COSTS ON CITY UTILITY BILLS.

- The residents of Lake Region recently approved property tax increases for the school district and ambulance service, as well as the .25% sales tax for park district quality of life projects. As part of the proposal, the City would lower utility costs for residents, compared to what they otherwise would be, by partially or completely offsetting the existing \$9 monthly Water Source Replacement Fee with sales tax dollars.

SALES TAX PROPOSAL OVERVIEW

Below is a breakdown of the City's current 2.5% sales tax with actual revenues received.

| 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, Infrastructure improvements. Community Development, Public Facilities | \$ 960,000 |
| 0.25% → Park District Facilities and Infrastructure | \$ 480,000 |
| TOTAL → 2.50% | \$ 4,800,000 |

An additional 0.50% sales tax would bring in an estimated \$960,000 per year in revenue

Below is an estimated proposal of how an additional .50% sales tax could be spent:

| | Yr. 1 | Yr. 2 | Yr. 3 | Yr. 4 | Yr. 5 |
|---|----------------|----------------|------------------|------------------|------------------|
| SALES TAX REVENUE FUND | 2026 | 2027 | 2028 | 2029 | 2030 |
| Sales Tax Revenue (2.0% Increase/Yr) | 960,000 | 979,200 | 998,784 | 1,018,760 | 1,039,135 |
| Interest Earnings (3.0% return- invest locally) | | 3,750 | 7,613 | 11,591 | 15,689 |
| TRANSFER IN/OUT | | | | | |
| TRANSFER IN/OUT | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | 960,000 | 982,950 | 1,006,397 | 1,030,351 | 1,054,823 |

| | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|
| TRANSFER IN/OUT | | | | | |
| PD/CITY FACILITY BOND PAYMENT (est. \$4.5 million/15 yrs) | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| PUBLIC SAFETY - GENERAL FUND TRANSFER | 200,000 | 219,200 | 238,784 | 258,760 | 279,135 |
| REDUCTION OF WATER SOURCE REPLACEMENT FEE* | 235,000 | 235,000 | 235,000 | 235,000 | 235,000 |
| DISCRETIONARY | | | | | |
| TOTAL EXPENDITURES | 835,000 | 854,200 | 873,784 | 893,760 | 914,135 |

| | | | | | |
|------------------------------|---------|---------|---------|---------|---------|
| REVENUE OVER (UNDER) EXPENSE | 125,000 | 128,750 | 132,613 | 136,591 | 140,689 |
|------------------------------|---------|---------|---------|---------|---------|

| | | | | | |
|------------------------------|----------------|----------------|----------------|----------------|----------------|
| BEGINNING BALANCE | 0 | 125,000 | 253,750 | 386,363 | 522,953 |
| REVENUE | 960,000 | 982,950 | 1,006,397 | 1,030,351 | 1,054,823 |
| EXPENDITURES | 835,000 | 854,200 | 873,784 | 893,760 | 914,135 |
| END OF YEAR BALANCE** | 125,000 | 253,750 | 386,363 | 522,953 | 663,642 |

*Depending on size of facility bond payment and public safety transfer, amount offset to be determined by Commission

**Can pay off facility bond early to open up bonding capacity for future projects or save for unknown future.

#1) CONTINUE TO PROVIDE HIGH LEVELS OF PUBLIC SAFETY SERVICES THAT ARE NOT SUSTAINABLE LONG-TERM WITHOUT ADDITIONAL REVENUE STREAMS.

The Devils Lake City Commission has prioritized investments in public safety over the past 15 years.

(Note: population of the City is the same today as it was in 2010)

- In 2010, the City had 16 officers and 10 vehicles. Today, it has 20 officers and 14 vehicles.
- In 2010, the City had 5 firefighters. Today it has 7 firefighters.
 - o The City fully staffs the fire station 24/7 (not common among comparable cities in ND)
 - o DLFD has taken over the Air Rescue Fire Fighting Mission at the Airport, providing more professionalized fire prevention and response service.

| City of Devils Lake General Fund and Public Safety Spending Summary | | | |
|---|--------------|--------------|------------|
| | 2010 Actual | 2025 Budget | % Increase |
| Law Enforcement Center Lease, 911, & Contributions | \$ 138,721 | \$ 692,750 | 399% |
| Municipal Court | \$ 119,917 | \$ 160,464 | 34% |
| ½ City Attorney | \$ 26,897 | \$ 55,000 | 104% |
| Police Department | \$ 1,185,835 | \$ 2,763,490 | 133% |
| Fire Department | \$ 478,667 | \$ 1,043,442 | 118% |
| TOTAL | \$ 1,950,037 | \$ 4,715,146 | 142% |
| Total General Fund Expenses (excluding passthrough) | \$ 3,603,163 | \$ 7,565,972 | 110% |
| Pub. Safety Spending as % of Gen. Fund Expenses | 54% | 62% | |
| General Fund Property Tax Levy | \$ 892,677 | \$ 1,748,500 | |
| General Fund Levy as % of Public Safety Spending | 46% | 37% | |

- In the 2025 Budget, 42.75% of the City's sales tax revenue **(\$1,843,380)** was allocated to the General Fund for property tax relief. The maximum permitted by ordinance is 44% (additional **\$53,900**).
- 20% (max permitted) of revenue generated from Water, Sewer, and Sanitation bills **(\$1,030,000)** are transferred from those departments to the General Fund for property tax relief.
 - o **Additionally, the Water, Sewer, and Sanitation Departments fund a total of over \$336,000 in administrative employee salaries in the Engineering and Auditing Departments**
- 16% of all construction project expenses engineered by the City's Engineering Department are charged to the projects and transferred to the General Fund (average \$406,605/yr last 5 years)

Without an additional revenue stream to support these public safety services, a reduction in current service levels would need to be considered in the near future.

#2) PROVIDE A REVENUE SOURCE THAT REDUCES THE CITY'S DEPENDENCY ON PROPERTY TAX TO FUND THE CITY'S PUBLIC SAFETY OPERATIONS AND A SALES TAX THAT REFLECTS THE ECONOMY OF THE REGION

The community's most prominent industries:

- Agriculture (assets regionally, utilize City for needed services and resources)
- Tourism (transient population, assets regionally outside of town, use of City for needed services and resources)

The proportion of City residents vs total regional residents is lopsided compared to other comparable communities.

| <u>City</u> | <u>Population</u> | <u>County</u> | <u>Population</u> | <u>Percent</u> |
|------------------------|-------------------|--|-------------------|----------------|
| Devils Lake | 7,200 | Ramsey & Spirit Lake Nation | 15,600 | 46% |
| Valley City | 6,550 | Barnes | 10,730 | 61% |
| Grand Forks/EGF | 68,000 | Grand Forks/Polk | 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*

The City of Devils Lake is a regional hub, serving as the epicenter of commerce for Ramsey County and Spirit Lake Nation.

The Lake Region is a nationwide destination for worldclass outdoor activities, with visitors and tourist from across United States frequenting the community.

Given the nature of the economy and development patterns of the region, using sales tax to a higher proportion compared to property taxes & utility bills for the funding of public safety services would more equitably spread out the burden of paying for such services, since everyone in City limits is receiving protection, whether they are a resident that lives in City limits or not.

- City residents who shop in town contribute to sales tax
- Regional residents who shop in town contribute to sales tax
- Transient and tourist populations who shop in town contribute to sales tax

#3) MEET THE FUNDING NEEDS FOR PUBLIC SAFETY FACILITY PROJECTS, INCLUDING THE RELOCATION OF THE CITY POLICE DEPARTMENT TO AN UPGRADED BUILDING.

The most immediate facility need for the City is the relocation of the Police Department.

Devils Lake Police Department

The Devils Lake Police Department (DLPD) has used its space in the Law Enforcement Center (LEC) since 1974, when it employed at least 25% fewer people. It now employs 20 officers and continues to operate at the LEC. They are cramped in their existing location and have limited evidence storage space.

The DLPD has 14 squad cars and no garage space. These vehicles sit outside all winter long which leads to maintenance issues and higher operational costs.

- Each patrol car has over \$20,000 in electronic equipment in them and continual cold exposure reduces their performance and useful life.

There have been community concerns regarding the perceptions of safety in the downtown area. There is an opportunity, provided there is support from the community, to relocate the Police Department downtown. This would provide a greater law enforcement presence in that area of town.

- A centrally located Police Department in the downtown district would also be more accessible to school district properties and the hospital – where response times to those locations are of highest priority for the DLPD.

The unknown timelines and unassured funding associated with the building of a new LRLEC, to include the documented structural concerns of the facility and space limitations for the DLPD, make their relocation the City's most urgent facility need.

#4) PROVIDES FLEXIBILITY FOR FUTURE FUNDING OF POTENTIAL UPGRADES TO OTHER CITY FACILITIES.

Below is a breakdown on how the city's sales tax proceeds are allocated in its 2025 budget.

| City Share of Sales Tax Revenue (2025 Breakdown) | | |
|--|--------|---------------------|
| Fund | % | Notes |
| General Fund | 42.75% | max 44% |
| Infrastructure | 35.00% | |
| Storm Sewer | 4.50% | fixed |
| Debt Payments (Infrastructure) | 10.75% | lowest % since 2016 |
| Economic Development | 7.00% | growth fund revenue |

Like investments in public safety, the City Commission has long prioritized investments in hard infrastructure like roads, water, sewer, and stormwater projects over the maintenance and renovation of City owned buildings. The city has made great strides in the quality of its infrastructure in the last decade.

- There has not been a dedicated revenue stream for the upkeep of existing department workspaces. There are pressing security and ADA accessibility updates needed and desired at City Offices, with impending future investments needed in the not-so-distant future.

If hard infrastructure is to remain a priority of the City, an additional revenue stream is needed to make necessary capital investments in its buildings and grounds. The sales tax, such as the one proposed, would provide a clear and adequately sustainable source of revenue for such capital investments in City owned facilities.

City Offices

The existing City Offices' location has not seen meaningful improvements in over 30 years and is in need of the following upgrades:

- ADA Accessibility Improvements
- HVAC & Lighting Improvements
- Safety & Security Features
- Audio & Visual Enhancements to City Commission Chambers
- Modern Office Space Amenities

#5) REDUCE THE BURDEN ON LOCAL TAXPAYERS BY OFFSETTING COSTS ON CITY UTILITY BILLS.

The City recognizes that the residents of the community recently approved property tax increases for the school district and ambulance service, as well as the .25% sales tax for park district quality of life projects. As part of the proposal, the City would lower utility costs for residents, compared to what they otherwise would be, by partially or completely offsetting the existing \$9 monthly Water Source Replacement Fee with sales tax dollars.

This would ensure that the such relief would be received by either residents or business owners in the City. This would include renters, if they are the one paying the utility bill.

On a 0.50% sales tax, a resident of the City of Devils Lake would have to spend over \$21,600 in a calendar year on taxable goods to contribute more to fund city operations and the identified projects than they currently do today if the entirety of the \$9 were offset.


| Reduction in Fee | | Savings over 12 months | | Breakeven Threshold | |
|------------------|---|------------------------|-----|---------------------|--------|
| \$ | 5 | \$ | 60 | \$ | 12,000 |
| \$ | 6 | \$ | 72 | \$ | 14,400 |
| \$ | 7 | \$ | 84 | \$ | 16,800 |
| \$ | 8 | \$ | 96 | \$ | 19,200 |
| \$ | 9 | \$ | 108 | \$ | 21,600 |

The level of utility bill relief would be dictated by the size of the PD/City facility bond payment and public safety operations needs in upcoming budget cycles.



423 6th St NE
Devils Lake, ND
701-662-7600 Ext 3
www.dvlnd.com

To: President Moe and City Commissioners

From: Renaissance Zone Authority 

Re: Appointment of Members

Date: June 11, 2025

The Devils Lake Renaissance Zone Authority took action at their June 9, 2025 meeting to recommend appointments of Suzie Kenner, Brady Ash, and Kevin Osborne as members of the Renaissance Zone Authority, all with terms expiring June 30, 2028.

Mike Grafsgaard – City Engineer
Devin Gathman – Assistant City Engineer
Helen Carlson – Engineering Admin



To: President Moe and City Commissioners

From: Mike Grafsgaard, City Engineer/Public Works Director

A handwritten signature in blue ink, appearing to read "MEG", is written over the "From:" line.

Date: June 12, 2025

Re: Budget Amendment 2505 for Vacuum Excavator

The Utility Department budgeted \$75,000 for a vacuum excavator this year. The trailer mounted unit will help with excavation of curb stops, field locating utilities, water breaks, cleaning of gate valve riser boxes and a variety other uses. The unit will significantly reduce the number of times our large (and very expensive) sewer cleaning truck is used to aid in excavation or uses that this smaller and much less expensive unit is designed for.

The Utility Department plans to purchase the unit through Sourcewell, a cooperative purchasing entity many governments use to purchase equipment. Sourcewell has already competitively bid the products and allows easier acquisition of specialized equipment.

Final cost of the unit is \$103,583.54. This amount is significantly higher than the amount budgeted, but funds are available to cover the cost of the unit.

I recommend the City Commission approve a budget amendment for the Utility Department in the amount of \$30,000 to allow purchase of the vacuum excavator. The amendment would increase the increase equipment purchase line item (G.L. Code 6001-342-56500) in the Hamar Wells/Transmission budget from \$75,000 to \$105,000.

| FUND BALANCE REPORT - MAY 2025 | | | | | | | | |
|--------------------------------|---|--------------------|------------------|----------|------------------|-----------|--------------------|------------------|
| | * GREY HIGHLIGHTED COLUMNS AWAITING SOME BREAKDOWN INFORMATION ON SPECIAL ASSESSMENT ALLOCATION | | | | | | | |
| FUND | NAME | BEG. BAL | REVENUES | TRAN. IN | EXPENSES | TRAN. OUT | BALANCE | NET |
| 1000 | GENERAL | 3,423,405 | 3,375,425 | 0 | 3,737,789 | 0 | 3,061,040 | (362,365) |
| | TOTAL GENERAL FUND | 3,423,405 | 3,375,425 | 0 | 3,737,789 | 0 | 3,061,040 | (362,365) |
| 2001 | HIGHWAY DISTRIBUTION | 432,633 | 152,073 | 0 | 126,108 | 0 | 458,598 | 25,965 |
| 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 | 119,988 | 0 | 60,139 | 0 | 184,848 | 59,849 |
| 2010 | TEMPORARY EMPLOYEES FUND | (144) | 0 | 0 | 7,422 | 0 | (7,566) | (7,422) |
| 2012 | EQUIPMENT RESERVE | 2,780,362 | 16,791 | 0 | 0 | 0 | 2,797,153 | 16,791 |
| 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 | 600,370 | 0 | 48,328 | 0 | 1,009,001 | 552,042 |
| 2034 | ECONOMIC DEVELOPMENT | 91,574 | 120,074 | 0 | 20,900 | 0 | 190,748 | 99,174 |
| 2042 | ASSET FORFEITURE BUY FUND | 3,374 | 0 | 0 | 618 | 0 | 2,756 | (618) |
| 2043 | ND DOT POLICE GRANTS | 3,268 | 4,393 | 0 | 2,080 | 0 | 5,581 | 2,313 |
| 2044 | OPIOID SETTLEMENT | 1,277 | 242 | 0 | 0 | 0 | 1,519 | 242 |
| 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 | 2,042,083 | 0 | 265,596 | 0 | 8,593,060 | 1,776,487 |
| 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 |
| 4101 | POLICE DEPT RELOCATION & CITY HALL | - | 4,500 | 0 | 0 | 0 | 4,500 | 4,500 |
| 4105 | PARK DISTRICT PROJECT | (774,080) | 59,524 | 0 | 0 | 0 | (714,556) | 59,524 |
| 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 | 2,964 | 0 | (19,842) | (2,964) |
| 4536 | St IMPR 81-25 - 14th & 14th | 0 | 0 | 0 | 81 | 0 | (81) | (81) |
| 4537 | ST IMPR 82-25 | 0 | 0 | 0 | 94 | 0 | (94) | (94) |
| 4538 | ST IMPR 83-25 - MISC AVENUES | 0 | 0 | 0 | 98 | 0 | (98) | (98) |
| 4539 | ST IMPR 84-25 | 0 | 0 | 0 | 162 | 0 | (162) | (162) |
| 4540 | ST IMPR 85-25 | 0 | 0 | 0 | 169 | 0 | (113) | (113) |
| 4541 | CITY WIDE SEAL COAT | 0 | 0 | 0 | 100 | 0 | (100) | (100) |
| | TOTAL CAPITAL PROJECT FUNDS | (6,441,664) | 1,557,923 | 0 | 52,355 | 0 | (4,936,039) | 1,505,625 |
| 5001 | SPECIAL ASSESSMENT DEFICIENCY | 49,652 | 0 | 0 | 0 | 0 | 49,652 | 0 |
| 5005 | NON-BONDED DEBT SERVICE | 199,981 | 192,480 | 0 | 0 | 0 | 392,461 | 192,480 |
| 5101 | SEWER SEPARATION #1 | 3,896 | 0 | 0 | 0 | 0 | 3,896 | 0 |
| 5476 | SALES TAX REV BONDS 2010 | 109,619 | 90,056 | 0 | 14,175 | 0 | 185,500 | 75,881 |
| 5484 | SALES TAX REV BONDS 2017 | 180,061 | 51,460 | 0 | 63,722 | 0 | 167,800 | (12,261) |
| 5485 | REF IMPR BOND 2017 | 66,022 | 12,145 | 0 | 31,620 | 0 | 46,547 | (19,475) |
| 5486 | DEF IMPR WARRANT 2019 | 155,915 | 37,581 | 0 | 31,832 | 0 | 161,664 | 5,749 |
| 5488 | SALES TAX REV BOND 2019 | 141,949 | 42,884 | 0 | 46,637 | 0 | 138,196 | (3,753) |
| 5489 | REF IMP BOND 2020A | 332,656 | 231,350 | 0 | 294,195 | 0 | 269,811 | (62,845) |
| 5492 | REF IMP BONDS OF 2021A | 1,167,945 | 308,535 | 0 | 312,245 | 0 | 1,164,235 | (3,710) |
| 5493 | REF IMP BONDS OF 2022A | 337,506 | 191,319 | 0 | 145,395 | 0 | 383,430 | 45,924 |
| | TOTAL DEBT SERVICE FUNDS | 2,745,202 | 1,157,808 | 0 | 939,820 | 0 | 2,963,190 | 217,988 |
| 6001 | WATER | 821,761 | 602,118 | 0 | 442,734 | 0 | 981,145 | 159,384 |

| | | | | | | | | |
|-----------|---------------------------------------|-------------------|-------------------|----------|------------------|----------|-------------------|------------------|
| 6002 | SEWER | 678,274 | 576,184 | 0 | 267,486 | 0 | 986,971 | 308,697 |
| 6003 | SANITATION | 867,573 | 964,835 | 0 | 679,057 | 0 | 1,153,351 | 285,778 |
| 6006 | WATER SOURCE REPLACEMENT | 3,171,838 | 59,660 | 0 | 0 | 0 | 3,231,498 | 59,660 |
| | TOTAL PROPRIETARY FUNDS | 5,539,445 | 2,202,797 | 0 | 1,389,277 | 0 | 6,352,965 | 813,520 |
| 8002 | LIBRARY | 81,459 | 315,956 | 0 | 156,972 | 0 | 240,443 | 158,985 |
| 8006 | PARKING AUTHORITY | 61,430 | 11,863 | 0 | 20 | 0 | 73,273 | 11,843 |
| 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 | 319,074 | 0 | 361,678 | 0 | 691,071 | (42,604) |
| 8012 | SAAF GRANT | 7,364 | 2,320 | 0 | 9,685 | 0 | 0 | (7,364) |
| 8015 | AIRPORT HANGER | 87,619 | 5,000 | 0 | 0 | 0 | 92,619 | 5,000 |
| | TOTAL TRUST & AGENCY FUNDS | 1,020,136 | 654,214 | 0 | 528,354 | 0 | 1,145,996 | 125,859 |
| 9000 | DEVILS LAKE REGIONAL AIRPORT | 1,075,898 | 575,708 | 0 | 295,056 | 0 | 1,356,550 | 280,652 |
| 9001 | AIRPORT EQUIPMENT RESERVE | 236,845 | 0 | 0 | 0 | 0 | 236,845 | 0 |
| 9029-9048 | DL REGIONAL AIRPORT - GRANTS | (809,541) | \$ 470,464 | 0 | \$ 66,727 | 0 | (405,805) | 403,736 |
| | TOTAL COMPONENT UNIT FUND | 503,202 | 1,046,172 | 0 | 361,784 | 0 | 1,187,591 | 684,388 |
| 9200 | JOBS DEVELOPMENT AUTHORITY | 45,330 | 35,673 | 0 | 3 | 0 | 81,001 | 35,671 |
| 9201 | JDA - GROWTH FUND | 506,866 | 15,533 | 0 | 81,775 | 0 | 440,625 | (66,242) |
| | TOTAL COMPONENT UNIT FUND | 552,196 | 51,206 | 0 | 81,777 | 0 | 521,625 | (30,571) |
| | | | | | | | 0 | |
| | GRAND TOTALS | 14,158,495 | 12,087,628 | 0 | 7,356,753 | 0 | 18,889,427 | 4,730,932 |

CITY OF DEVILS LAKE
COMBINED CASH INVESTMENT
MAY 31, 2025

COMBINED CASH ACCOUNTS

| | | |
|----------------|--------------------------------|------------------|
| 9999-000-11105 | XPRESS DEPOSIT ACCOUNT | 70,955.07 |
| 9999-000-11320 | BREMER BK CHK #1000488 | 10,681,633.52 |
| 9999-000-11330 | BREMER BANK - JDA | 537,801.97 |
| 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) | (2,427.25) |
| | TOTAL COMBINED CASH | 11,226,104.40 |
| 9999-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (11,226,104.40) |
| | TOTAL UNALLOCATED CASH | .00 |

CASH ALLOCATION RECONCILIATION

| | | |
|------|--|-----------------|
| 1000 | ALLOCATION TO GENERAL FUND | 1,809,687.24 |
| 2001 | ALLOCATION TO HIGHWAY DIST. | 459,183.30 |
| 2003 | ALLOCATION TO CITY SHARE SPEC. ASSESSMENTS | (360.81) |
| 2006 | ALLOCATION TO EMERGENCY | 72,957.01 |
| 2008 | ALLOCATION TO CEMETERY | 191,022.59 |
| 2010 | ALLOCATION TO TEMP. EMPLOYEES FUND | (7,396.94) |
| 2012 | ALLOCATION TO EQUIPMENT RESERVE FUND | 612,443.98 |
| 2030 | ALLOCATION TO PEN & INT ON SPEC ASSESSMENTS | 83,723.18 |
| 2033 | ALLOCATION TO INFRASTRUCTURE | 1,009,001.32 |
| 2034 | ALLOCATION TO ECONOMIC DEV. | 190,747.79 |
| 2042 | ALLOCATION TO ASSET FORFEITURE BUY FUND | 2,756.35 |
| 2043 | ALLOCATION TO ND DOT POLICE GRANTS | 5,580.81 |
| 2044 | ALLOCATION TO OPIOID SETTLEMENT | 1,519.34 |
| 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 |
| 4101 | ALLOCATION TO CITY HALL & POLICE DEPT RELOCA | (4,500.00) |
| 4105 | ALLOCATION TO PARK DISTRICT PROJECT - LOAN | (714,285.76) |
| 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 | (19,841.58) |
| 4536 | ALLOCATION TO ST IMP 81-25 - 14TH & 14TH | (81.34) |
| 4537 | ALLOCATION TO ST IMP 82-25 | (94.35) |
| 4538 | ALLOCATION TO ST IMP 83-25 - MISC AVENUES | (97.66) |
| 4539 | ALLOCATION TO ST IMP 84-25 | (162.40) |
| 4540 | ALLOCATION TO ST IMP 85-25 | (169.32) |
| 4541 | ALLOCATION TO CITY WIDE SEAL COAT | (99.60) |
| 5001 | ALLOCATION TO SPECIAL ASSMT. DEFICIENCY | 49,651.75 |
| 5005 | ALLOCATION TO NON-BONDED DEBT SERVICE | 392,460.99 |
| 5101 | ALLOCATION TO SEWER SEPARATION NO. 1 | 3,895.97 |
| 5476 | ALLOCATION TO SALES TAX REVENUE BONDS 2010 | 185,499.64 |
| 5484 | ALLOCATION TO SALES TAX REVENUE BOND 2017 | 167,799.91 |
| 5485 | ALLOCATION TO REF IMPR BOND SERIES 2017 | 46,547.11 |
| 5486 | ALLOCATION TO DEFINITIVE IMPR WARRANT 2019 | 161,663.84 |
| 5488 | ALLOCATION TO SALES TAX REVENUE BOND 2019 | 138,196.07 |

CITY OF DEVILS LAKE
COMBINED CASH INVESTMENT
MAY 31, 2025

| | | |
|---|---|------------------|
| 5489 | ALLOCATION TO REF IMP BOND 2020A | 269,810.76 |
| 5492 | ALLOCATION TO FUND 5492 | 1,164,234.65 |
| 5493 | ALLOCATION TO REF IMP BOND 2022A | 383,429.53 |
| 6001 | ALLOCATION TO WATER FUND | 920,586.09 |
| 6002 | ALLOCATION TO SEWER FUND | 1,095,544.91 |
| 6003 | ALLOCATION TO SANITATION FUND | 969,463.44 |
| 6006 | ALLOCATION TO WATER SOURCE REPLACEMENT | (168,476.62) |
| 8002 | ALLOCATION TO LIBRARY | 248,780.18 |
| 8006 | ALLOCATION TO PARKING AUTHORITY | 73,458.28 |
| 8008 | ALLOCATION TO CITY BEAUTIFICATION | 43,299.32 |
| 8009 | ALLOCATION TO DL HIST PRESERVATION FUND | 5,289.79 |
| 8010 | ALLOCATION TO JOB DEVELOPMENT AUTHORITY | 65,497.78 |
| 8011 | ALLOCATION TO SELF INSURANCE | (51,165.48) |
| 8015 | ALLOCATION TO AIRPORT HANGAR | 91,718.89 |
| 9000 | ALLOCATION TO DEVILS LAKE REGIONAL AIRPORT | 1,321,423.22 |
| 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 | (30,379.56) |
| 9042 | ALLOCATION TO ADDENDUM | 69,588.51 |
| 9043 | ALLOCATION TO CARES GRANT | (270,870.80) |
| 9044 | ALLOCATION TO FUND 9044 | (375,449.21) |
| 9045 | ALLOCATION TO FUND 9045 | 244,915.64 |
| 9046 | ALLOCATION TO FUND 9046 | 52,895.17 |
| 9047 | ALLOCATION TO FUND 9047 | (22,064.00) |
| 9048 | ALLOCATION TO FUND 9048 | (39,978.00) |
| 9200 | ALLOCATION TO JOBS DEVELOPMENT AUTHORITY | 81,000.88 |
| 9201 | ALLOCATION TO LAKE REGION GROWTH FUND | 488,756.09 |
| 9500 | ALLOCATION TO LAKE RGN NARCOTICS TASK FORCE | (36,593.81) |
| TOTAL ALLOCATIONS TO OTHER FUNDS | | 11,226,104.40 |
| ALLOCATION FROM COMBINED CASH FUND - 9999-000-11000 | | (11,226,104.40) |
| ZERO PROOF IF ALLOCATIONS BALANCE | | .00 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

GENERAL FUND

ASSETS

| | | | |
|----------------|--------------------------|--------------|--------------|
| 1000-000-11000 | CASH IN COMBINED FUND | 1,809,687.24 | |
| 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) | 3,845.00 | |
| 1000-000-12045 | LOAN RECEIVABLE | 9,193.58 | |
| 1000-000-12090 | UB AR CLEARING ACCOUNT | 4,967.61 | |
| 1000-000-12110 | UB ACCOUNTS RECEIVABLE | 16,898.92 | |
| | | | |
| | TOTAL ASSETS | | 3,344,402.78 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|--------------------------------|--------------|------------|
| 1000-000-21210 | ACCOUNTS PAYABLE | 128,612.95 | |
| 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 | (10,216.20) | |
| 1000-000-22290 | MEDICARE PAYABLE | 6,020.69 | |
| 1000-000-22300 | ND PERS | 91,820.17 | |
| 1000-000-22310 | FICA PAYABLE | 23,779.23 | |
| 1000-000-22320 | DEFERRED COMP. | (11,096.04) | |
| 1000-000-22321 | ROTH RETIREMENT CONTRIBUTIONS | 13,110.00 | |
| 1000-000-22370 | MED. & DEP. CARE FLEX PAY. | (11,502.46) | |
| 1000-000-22390 | UNUM INS. PAYABLE | (2,951.63) | |
| 1000-000-22410 | USABLE(ACCIDENT/CANCER/LIFE) I | (736.92) | |
| 1000-000-22430 | GARNISHMENTS | (329.64) | |
| 1000-000-22440 | HEALTH PREMIUMS PAYABLE | 20,369.65 | |
| 1000-000-22460 | DUES FOR FATERNAL ORDER OF POL | 481.77 | |
| | | | |
| | TOTAL LIABILITIES | | 283,362.77 |

FUND EQUITY

| | | | |
|----------------|---------------------------------|---------------|--------------|
| 1000-000-30000 | FUND BALANCE | 3,423,404.53 | |
| | REVENUE OVER EXPENDITURES - YTD | (362,364.52) | |
| | | | |
| | TOTAL FUND EQUITY | | 3,061,040.01 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 3,344,402.78 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| | <u>TAXES</u> | | | | | |
| 1000-000-31100 | GENERAL PROPERTY TAXES | 1,425,721.29 | 1,425,721.29 | 1,748,500.02 | 322,778.73 | 81.5 |
| 1000-000-31410 | SALES AND USE TAX (1.5%) | 733,309.44 | 733,309.44 | 1,843,380.00 | 1,110,070.56 | 39.8 |
| | TOTAL TAXES | 2,159,030.73 | 2,159,030.73 | 3,591,880.02 | 1,432,849.29 | 60.1 |
| | <u>LICENSES & PERMITS</u> | | | | | |
| 1000-000-32110 | BEER & LIQUOR LICENSES | 933.00 | 933.00 | 48,000.00 | 47,067.00 | 1.9 |
| 1000-000-32210 | ANIMAL LICENSE & IMPOUND | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 1000-000-32230 | BUILDING PERMITS | 19,543.26 | 19,543.26 | 16,500.00 | (3,043.26) | 118.4 |
| 1000-000-32240 | BUILDING PERMITS - EXTRA-TERR. | 58.01 | 58.01 | 4,000.00 | 3,941.99 | 1.5 |
| 1000-000-32260 | GAMES OF CHANCE PERMITS | 2,060.00 | 2,060.00 | 2,000.00 | (60.00) | 103.0 |
| 1000-000-32290 | MISCELLANEOUS PERMITS | 2,760.00 | 2,760.00 | 2,000.00 | (760.00) | 138.0 |
| | TOTAL LICENSES & PERMITS | 25,354.27 | 25,354.27 | 74,500.00 | 49,145.73 | 34.0 |
| | <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 | 3,521.80 | 3,521.80 | .00 | (3,521.80) | .0 |
| 1000-000-33620 | COUNTY TELECOMMUNICATION | 29,088.01 | 29,088.01 | 29,088.00 | (.01) | 100.0 |
| 1000-000-33630 | STATE AID DISTRIBUTION | 203,546.85 | 203,546.85 | 491,790.00 | 288,243.15 | 41.4 |
| 1000-000-33810 | COUNTY-20% ROAD & BRIDGE | 12,778.40 | 12,778.40 | 13,000.00 | 221.60 | 98.3 |
| | TOTAL INTERGOVT. REVENUE | 248,935.06 | 248,935.06 | 553,878.00 | 304,942.94 | 44.9 |
| | <u>CHARGES & SERVICES</u> | | | | | |
| 1000-000-34120 | GAS INSPECTION FEES | 130.00 | 130.00 | 850.00 | 720.00 | 15.3 |
| 1000-000-34310 | STREET MAINT., IMPOUND | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| 1000-000-34360 | CREDIT CARD CONVENIENCE FEE | 1,739.00 | 1,739.00 | 5,000.00 | 3,261.00 | 34.8 |
| 1000-000-34370 | STREET LIGHT UTILITY | 56,879.00 | 56,879.00 | 138,750.00 | 81,871.00 | 41.0 |
| 1000-000-34380 | MOSQUITO CONTROL | 24,983.63 | 24,983.63 | 60,000.00 | 35,016.37 | 41.6 |
| 1000-000-34610 | CABLE TV FRANCHISE - MIDCONTIN | 13,741.64 | 13,741.64 | 35,000.00 | 21,258.36 | 39.3 |
| 1000-000-34620 | CABLE TV FRANCHISE - NDTC | 8,520.63 | 8,520.63 | 19,500.00 | 10,979.37 | 43.7 |
| | TOTAL CHARGES & SERVICES | 105,993.90 | 105,993.90 | 284,100.00 | 178,106.10 | 37.3 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| | <u>FINES & FORFEITS</u> | | | | | |
| 1000-000-35110 | MUNICIPAL JUDGE FINES | 31,362.15 | 31,362.15 | 125,000.00 | 93,637.85 | 25.1 |
| 1000-000-35120 | POLICE - PARKING TICKETS | 7,700.00 | 7,700.00 | 8,000.00 | 300.00 | 96.3 |
| 1000-000-35130 | DOMESTIC VIOLENCE CASES | 888.00 | 888.00 | 2,000.00 | 1,112.00 | 44.4 |
| 1000-000-35140 | MUNICIPAL JUDGE - COSTS | 17,859.14 | 17,859.14 | 20,000.00 | 2,140.86 | 89.3 |
| | <u>TOTAL FINES & FORFEITS</u> | <u>57,809.29</u> | <u>57,809.29</u> | <u>155,000.00</u> | <u>97,190.71</u> | <u>37.3</u> |
| | <u>MISC. REVENUES</u> | | | | | |
| 1000-000-36070 | DONATIONS | 7.87 | 7.87 | 1,500.00 | 1,492.13 | .5 |
| 1000-000-36100 | INTEREST EARNINGS | 178,766.48 | 178,766.48 | 350,000.00 | 171,233.52 | 51.1 |
| 1000-000-36110 | GRANTS | 70,500.00 | 70,500.00 | 64,935.00 | (5,565.00) | 108.6 |
| 1000-000-36120 | POLICE FEES | 2,463.00 | 2,463.00 | 3,600.00 | 1,137.00 | 68.4 |
| 1000-000-36200 | RENTAL/LEASE EQUIP. OR LAND | 2,985.00 | 2,985.00 | 10,000.00 | 7,015.00 | 29.9 |
| 1000-000-36250 | DLPD POLICE OFFICER REIMB. | 38,920.00 | 38,920.00 | 77,850.00 | 38,930.00 | 50.0 |
| 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 | 38,172.25 | 38,172.25 | 50,000.00 | 11,827.75 | 76.3 |
| 1000-000-36950 | LOAN REPAYMENTS - PRINCIPAL | 34,408.78 | 34,408.78 | 80,849.00 | 46,440.22 | 42.6 |
| 1000-000-36960 | LOAN REPAYMENTS - INTEREST | 14,775.97 | 14,775.97 | 37,193.00 | 22,417.03 | 39.7 |
| | <u>TOTAL MISC. REVENUES</u> | <u>383,465.80</u> | <u>383,465.80</u> | <u>700,927.00</u> | <u>317,461.20</u> | <u>54.7</u> |
| | <u>TRANSFERS IN</u> | | | | | |
| 1000-700-39110 | AUDITING ADMIN. FEES | .00 | .00 | 6,800.00 | 6,800.00 | .0 |
| 1000-700-39120 | EQUIPMENT RESERVE | .00 | .00 | 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 |
| | <u>TOTAL TRANSFERS IN</u> | <u>.00</u> | <u>.00</u> | <u>1,970,788.00</u> | <u>1,970,788.00</u> | <u>.0</u> |
| | <u>SOURCE 31</u> | | | | | |
| 1000-900-31400 | LODGING TAX (2%) | 36,887.43 | 36,887.43 | 139,975.00 | 103,087.57 | 26.4 |
| 1000-900-31420 | RESTAURANT/LODGING TAX (1%) | 142,860.95 | 142,860.95 | 378,650.00 | 235,789.05 | 37.7 |
| 1000-900-31430 | PARK DISTRICT SALES TAX (.25%) | 127,853.10 | 127,853.10 | 331,450.00 | 203,596.90 | 38.6 |
| 1000-900-31440 | STATE AID DISTRIBUTION (.30%) | 87,234.36 | 87,234.36 | 210,767.00 | 123,532.64 | 41.4 |
| | <u>TOTAL SOURCE 31</u> | <u>394,835.84</u> | <u>394,835.84</u> | <u>1,060,842.00</u> | <u>666,006.16</u> | <u>37.2</u> |
| | <u>TOTAL FUND REVENUE</u> | <u>3,375,424.89</u> | <u>3,375,424.89</u> | <u>8,391,915.02</u> | <u>5,016,490.13</u> | <u>40.2</u> |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------|--------------------------------|---------------|------------|--------------|-------------|-------|
| <u>NON-DEPARTMENTAL</u> | | | | | | |
| 1000-000-41500 | CONTRACT LABOR EXPENSE | 26,476.44 | 26,476.44 | 55,000.00 | 28,523.56 | 48.1 |
| 1000-000-41600 | CONTRACT LABOR/HR MGR | 6,000.00 | 6,000.00 | 15,000.00 | 9,000.00 | 40.0 |
| 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 | 6,966.88 | 6,966.88 | 14,000.00 | 7,033.12 | 49.8 |
| 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 | 16,676.99 | 16,676.99 | 38,000.00 | 21,323.01 | 43.9 |
| 1000-000-43600 | PUBLISHING/PRINTING/ADVERTISIN | 10,639.12 | 10,639.12 | 22,000.00 | 11,360.88 | 48.4 |
| 1000-000-43910 | STREET LIGHTING ELECTRICITY | 54,907.37 | 54,907.37 | 130,000.00 | 75,092.63 | 42.2 |
| 1000-000-43990 | MOSQUITO CONTROL EXPENSE | 21,526.72 | 21,526.72 | 60,000.00 | 38,473.28 | 35.9 |
| 1000-000-44100 | OFFICE SUP. & POSTAGE | 5.80 | 5.80 | .00 | (5.80) | .0 |
| 1000-000-44900 | MISCELLANEOUS EXPENSE | 2,552.91 | 2,552.91 | 15,000.00 | 12,447.09 | 17.0 |
| 1000-000-44940 | MAYORS CMTE. HANDICAPPED EXPEN | 159.00 | 159.00 | 25,546.00 | 25,387.00 | .6 |
| 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 | 24,997.85 | 24,997.85 | 62,000.00 | 37,002.15 | 40.3 |
| 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 | 57,390.23 | 57,390.23 | 129,000.00 | 71,609.77 | 44.5 |
| 1000-000-56400 | SAAF SUPPORT | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 1000-000-57300 | SERVICE CHARGES | 7,925.59 | 7,925.59 | 5,000.00 | (2,925.59) | 158.5 |
| 1000-000-58310 | SIGNALS & STR. LIGHTING EXP. | 4,385.51 | 4,385.51 | 20,000.00 | 15,614.49 | 21.9 |
| TOTAL NON-DEPARTMENTAL | | 644,265.84 | 644,265.84 | 1,318,465.00 | 674,199.16 | 48.9 |
| <u>CITY COMMISSION</u> | | | | | | |
| 1000-110-41100 | PERMANENT SALARIES | 23,652.26 | 23,652.26 | 55,957.53 | 32,305.27 | 42.3 |
| 1000-110-42200 | FICA EXPENSE | 1,466.24 | 1,466.24 | 3,469.00 | 2,002.76 | 42.3 |
| 1000-110-42350 | MEDICARE | 343.10 | 343.10 | 811.00 | 467.90 | 42.3 |
| 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 | | 25,536.60 | 25,536.60 | 69,337.53 | 43,800.93 | 36.8 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|--------------------------------|---------------|------------|------------|-------------|------|
| | <u>MUNICIPAL JUDGE</u> | | | | | |
| 1000-120-41100 | PERMANENT SALARIES | 46,858.01 | 46,858.01 | 114,269.63 | 67,411.62 | 41.0 |
| 1000-120-41300 | OVERTIME SALARIES | .00 | .00 | 500.00 | 500.00 | .0 |
| 1000-120-42100 | HEALTH INS. PREMIUMS (BCBS) | 9,535.90 | 9,535.90 | 20,605.00 | 11,069.10 | 46.3 |
| 1000-120-42200 | FICA EXPENSE | 2,844.42 | 2,844.42 | 7,116.00 | 4,271.58 | 40.0 |
| 1000-120-42250 | CITY SHARE NDPERS | 2,180.00 | 2,180.00 | .00 | (2,180.00) | .0 |
| 1000-120-42300 | CITY SHARE DEFERRED COMP. | .00 | .00 | 5,209.00 | 5,209.00 | .0 |
| 1000-120-42350 | MEDICARE | 665.18 | 665.18 | 1,664.00 | 998.82 | 40.0 |
| 1000-120-43120 | LEGAL FEES | 2,700.00 | 2,700.00 | 5,000.00 | 2,300.00 | 54.0 |
| 1000-120-43330 | MAINT./LEASE ON EQ./SOFTWARE | 170.74 | 170.74 | .00 | (170.74) | .0 |
| 1000-120-43400 | EDUCATION & TRAINING | 215.00 | 215.00 | 1,500.00 | 1,285.00 | 14.3 |
| 1000-120-43560 | TELEPHONE | 109.88 | 109.88 | 1,000.00 | 890.12 | 11.0 |
| 1000-120-44100 | OFFICE SUP. & POSTAGE | 1,299.80 | 1,299.80 | 3,000.00 | 1,700.20 | 43.3 |
| 1000-120-44200 | OPERATION & MAINT. EXPENSE | .00 | .00 | 600.00 | 600.00 | .0 |
| | TOTAL MUNICIPAL JUDGE | 66,578.93 | 66,578.93 | 160,463.63 | 93,884.70 | 41.5 |
| | <u>AUDITING DEPARTMENT</u> | | | | | |
| 1000-141-41100 | PERMANENT SALARIES | 131,043.10 | 131,043.10 | 312,660.00 | 181,616.90 | 41.9 |
| 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) | 41,080.09 | 41,080.09 | 86,500.00 | 45,419.91 | 47.5 |
| 1000-141-42200 | FICA EXPENSE | 7,608.39 | 7,608.39 | 19,385.00 | 11,776.61 | 39.3 |
| 1000-141-42250 | CITY SHARE NDPERS | 10,520.65 | 10,520.65 | 25,865.00 | 15,344.35 | 40.7 |
| 1000-141-42300 | CITY SHARE DEFERRED COMP. | 2,507.58 | 2,507.58 | 6,536.00 | 4,028.42 | 38.4 |
| 1000-141-42350 | MEDICARE | 1,779.47 | 1,779.47 | 4,534.00 | 2,754.53 | 39.3 |
| 1000-141-43400 | EDUCATION & TRAINING | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 1000-141-43420 | OUT OF STATE TRAVEL | 375.00 | 375.00 | 2,000.00 | 1,625.00 | 18.8 |
| 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 | 475.35 | 475.35 | 750.00 | 274.65 | 63.4 |
| 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 | 195,914.63 | 195,914.63 | 466,030.00 | 270,115.37 | 42.0 |
| | <u>CITY ATTORNEY</u> | | | | | |
| 1000-143-41100 | PERMANENT SALARIES | 45,852.71 | 45,852.71 | 110,000.00 | 64,147.29 | 41.7 |
| 1000-143-44100 | OFFICE SUP. & POSTAGE | 97.28 | 97.28 | .00 | (97.28) | .0 |
| | TOTAL CITY ATTORNEY | 45,949.99 | 45,949.99 | 110,000.00 | 64,050.01 | 41.8 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|------------|------------|-------------|-------|
| | <u>ASSESSING DEPARTMENT</u> | | | | | |
| 1000-144-41100 | PERMANENT SALARIES | 67,214.15 | 67,214.15 | 160,602.00 | 93,387.85 | 41.9 |
| 1000-144-42100 | HEALTH INS. PREMIUMS (BCBS) | 15,605.61 | 15,605.61 | 42,600.00 | 26,994.39 | 36.6 |
| 1000-144-42200 | FICA EXPENSE | 4,012.26 | 4,012.26 | 9,957.00 | 5,944.74 | 40.3 |
| 1000-144-42250 | CITY SHARE NDPERS | 6,822.91 | 6,822.91 | 16,172.62 | 9,349.71 | 42.2 |
| 1000-144-42350 | MEDICARE | 938.34 | 938.34 | 2,329.00 | 1,390.66 | 40.3 |
| 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 | 1,698.42 | 1,698.42 | 5,500.00 | 3,801.58 | 30.9 |
| 1000-144-43560 | TELEPHONE | 75.00 | 75.00 | 300.00 | 225.00 | 25.0 |
| 1000-144-44200 | OPERATION & MAINT. EXPENSE | 581.92 | 581.92 | 1,250.00 | 668.08 | 46.6 |
| 1000-144-44900 | MISCELLANEOUS EXPENSE | 26.56 | 26.56 | 2,500.00 | 2,473.44 | 1.1 |
| 1000-144-56500 | EQUIPMENT (\$500 OR OVER) | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| | TOTAL ASSESSING DEPARTMENT | 99,097.97 | 99,097.97 | 258,810.62 | 159,712.65 | 38.3 |
| | <u>ENGINEERING DEPARTMENT</u> | | | | | |
| 1000-146-41100 | PERMANENT SALARIES | 141,376.11 | 141,376.11 | 335,700.00 | 194,323.89 | 42.1 |
| 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) | 22,262.61 | 22,262.61 | 45,427.20 | 23,164.59 | 49.0 |
| 1000-146-42200 | FICA EXPENSE | 8,646.81 | 8,646.81 | 20,813.00 | 12,166.19 | 41.6 |
| 1000-146-42250 | CITY SHARE NDPERS | 11,327.79 | 11,327.79 | 26,464.99 | 15,137.20 | 42.8 |
| 1000-146-42300 | CITY SHARE DEFERRED COMP. | 2,818.74 | 2,818.74 | 7,340.00 | 4,521.26 | 38.4 |
| 1000-146-42350 | MEDICARE | 2,022.23 | 2,022.23 | 4,868.00 | 2,845.77 | 41.5 |
| 1000-146-43400 | EDUCATION & TRAINING | 240.00 | 240.00 | 2,200.00 | 1,960.00 | 10.9 |
| 1000-146-43560 | TELEPHONE | 183.84 | 183.84 | 1,000.00 | 816.16 | 18.4 |
| 1000-146-44200 | OPERATION & MAINT. EXPENSE | 2,533.80 | 2,533.80 | 6,000.00 | 3,466.20 | 42.2 |
| 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 | 191,861.93 | 191,861.93 | 456,413.19 | 264,551.26 | 42.0 |
| | <u>CITY HALL</u> | | | | | |
| 1000-161-41500 | CONTRACT LABOR EXPENSE | 3,914.70 | 3,914.70 | 7,800.00 | 3,885.30 | 50.2 |
| 1000-161-43510 | ELECTRICITY | 4,168.03 | 4,168.03 | 10,000.00 | 5,831.97 | 41.7 |
| 1000-161-43560 | TELEPHONE | 2,302.97 | 2,302.97 | 7,000.00 | 4,697.03 | 32.9 |
| 1000-161-43570 | HEAT | 1,478.24 | 1,478.24 | 3,000.00 | 1,521.76 | 49.3 |
| 1000-161-44100 | OFFICE SUP. & POSTAGE | 5,874.64 | 5,874.64 | 4,000.00 | (1,874.64) | 146.9 |
| 1000-161-44200 | OPERATION & MAINT. EXPENSE | 736.27 | 736.27 | 5,000.00 | 4,263.73 | 14.7 |
| 1000-161-44210 | JANITORIAL SUPPLIES EXPENSE | 2,260.48 | 2,260.48 | 6,500.00 | 4,239.52 | 34.8 |
| 1000-161-44900 | MISCELLANEOUS EXPENSE | .00 | .00 | 500.00 | 500.00 | .0 |
| | TOTAL CITY HALL | 20,735.33 | 20,735.33 | 43,800.00 | 23,064.67 | 47.3 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| | <u>POLICE DEPARTMENT</u> | | | | | |
| 1000-210-41100 | PERMANENT SALARIES | 689,909.19 | 689,909.19 | 1,649,970.00 | 960,060.81 | 41.8 |
| 1000-210-41110 | ADDITIVE TO SALARY | 300.00 | 300.00 | 1,200.00 | 900.00 | 25.0 |
| 1000-210-41300 | OVERTIME SALARIES | 15,397.26 | 15,397.26 | 20,000.00 | 4,602.74 | 77.0 |
| 1000-210-42100 | HEALTH INS. PREMIUMS (BCBS) | 182,578.40 | 182,578.40 | 367,000.00 | 184,421.60 | 49.8 |
| 1000-210-42110 | HEALTH & WELLNESS | 4,504.00 | 4,504.00 | 8,000.00 | 3,496.00 | 56.3 |
| 1000-210-42200 | FICA EXPENSE | 42,081.04 | 42,081.04 | 102,298.14 | 60,217.10 | 41.1 |
| 1000-210-42250 | CITY SHARE NDPERS | 69,925.96 | 69,925.96 | 169,946.91 | 100,020.95 | 41.2 |
| 1000-210-42350 | MEDICARE | 9,841.42 | 9,841.42 | 23,924.57 | 14,083.15 | 41.1 |
| 1000-210-42500 | UNEMPLOYMENT COMP. INS. | 3,504.18 | 3,504.18 | .00 | (3,504.18) | .0 |
| 1000-210-43320 | COMPUTER EQUIPMENT | 17,540.61 | 17,540.61 | 15,000.00 | (2,540.61) | 116.9 |
| 1000-210-43330 | MAINT./LEASE ON EQ./SOFTWARE | 29,108.35 | 29,108.35 | 68,500.00 | 39,391.65 | 42.5 |
| 1000-210-43380 | PROMOTION EVENTS | 181.62 | 181.62 | 1,000.00 | 818.38 | 18.2 |
| 1000-210-43400 | EDUCATION & TRAINING | 3,963.00 | 3,963.00 | 24,000.00 | 20,037.00 | 16.5 |
| 1000-210-43410 | IN-STATE TRAVEL | 5,482.71 | 5,482.71 | 7,000.00 | 1,517.29 | 78.3 |
| 1000-210-43430 | LICENSING | .00 | .00 | 750.00 | 750.00 | .0 |
| 1000-210-43560 | TELEPHONE | 7,972.88 | 7,972.88 | 18,000.00 | 10,027.12 | 44.3 |
| 1000-210-43600 | PUBLISHING/PRINTING/ADVERTISIN | 1,345.20 | 1,345.20 | 2,000.00 | 654.80 | 67.3 |
| 1000-210-43700 | MEMBERSHIPS & DUES | 971.95 | 971.95 | 1,700.00 | 728.05 | 57.2 |
| 1000-210-44100 | OFFICE SUP. & POSTAGE | 1,990.40 | 1,990.40 | 8,000.00 | 6,009.60 | 24.9 |
| 1000-210-44170 | DRUG & ALCOHOL TESTING EXP. | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 1000-210-44220 | CLOTHING & UNIFORMS | 4,015.44 | 4,015.44 | 20,000.00 | 15,984.56 | 20.1 |
| 1000-210-44240 | GAS, OIL, GREASE, ETC. | 16,742.73 | 16,742.73 | 40,000.00 | 23,257.27 | 41.9 |
| 1000-210-44260 | EQUIPMENT MAINTENANCE | 13,043.69 | 13,043.69 | 35,000.00 | 21,956.31 | 37.3 |
| 1000-210-44280 | TOOLS & EQUIP. EXPENSE | 4,171.03 | 4,171.03 | 10,000.00 | 5,828.97 | 41.7 |
| 1000-210-44580 | AMMUNITION | 3,000.00 | 3,000.00 | 6,000.00 | 3,000.00 | 50.0 |
| 1000-210-44900 | MISCELLANEOUS EXPENSE | 2,209.39 | 2,209.39 | 5,000.00 | 2,790.61 | 44.2 |
| 1000-210-56500 | EQUIPMENT (\$500 OR OVER) | 137,534.90 | 137,534.90 | 158,000.00 | 20,465.10 | 87.1 |
| | <u>TOTAL POLICE DEPARTMENT</u> | <u>1,267,315.35</u> | <u>1,267,315.35</u> | <u>2,763,489.62</u> | <u>1,496,174.27</u> | <u>45.9</u> |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------------|-------------|-------|
| <u>FIRE DEPARTMENT</u> | | | | | |
| 1000-220-41100 PERMANENT SALARIES | 206,401.04 | 206,401.04 | 495,888.00 | 289,486.96 | 41.6 |
| 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 | 9,139.64 | 9,139.64 | 7,500.00 | (1,639.64) | 121.9 |
| 1000-220-42100 HEALTH INS. PREMIUMS (BCBS) | 55,018.99 | 55,018.99 | 137,900.00 | 82,881.01 | 39.9 |
| 1000-220-42110 HEALTH & WELLNESS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 1000-220-42200 FICA EXPENSE | 13,026.52 | 13,026.52 | 31,055.00 | 18,028.48 | 42.0 |
| 1000-220-42250 CITY SHARE NDPERS | 20,358.61 | 20,358.61 | 49,935.92 | 29,577.31 | 40.8 |
| 1000-220-42350 MEDICARE | 3,046.53 | 3,046.53 | 7,263.00 | 4,216.47 | 42.0 |
| 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 | 13,102.95 | 13,102.95 | 21,100.00 | 7,997.05 | 62.1 |
| 1000-220-43400 EDUCATION & TRAINING | 3,592.44 | 3,592.44 | 23,250.00 | 19,657.56 | 15.5 |
| 1000-220-43510 ELECTRICITY | 4,902.51 | 4,902.51 | 14,000.00 | 9,097.49 | 35.0 |
| 1000-220-43560 TELEPHONE | 3,303.21 | 3,303.21 | 8,100.00 | 4,796.79 | 40.8 |
| 1000-220-43570 HEAT | 2,550.35 | 2,550.35 | 4,000.00 | 1,449.65 | 63.8 |
| 1000-220-43600 PUBLISHING/PRINTING/ADVERTISIN | 48.00 | 48.00 | 500.00 | 452.00 | 9.6 |
| 1000-220-43700 MEMBERSHIPS & DUES | 693.33 | 693.33 | 1,750.00 | 1,056.67 | 39.6 |
| 1000-220-43790 LR UAS TEAM | .00 | .00 | 7,500.00 | 7,500.00 | .0 |
| 1000-220-44030 TRAINING TOWER EXPENSE | 354.97 | 354.97 | 2,500.00 | 2,145.03 | 14.2 |
| 1000-220-44100 OFFICE SUP. & POSTAGE | 365.89 | 365.89 | 600.00 | 234.11 | 61.0 |
| 1000-220-44170 DRUG & ALCOHOL TESTING EXP. | .00 | .00 | 550.00 | 550.00 | .0 |
| 1000-220-44210 JANITORIAL SUPPLIES EXPENSE | 890.13 | 890.13 | 2,000.00 | 1,109.87 | 44.5 |
| 1000-220-44220 CLOTHING & UNIFORMS | 1,727.85 | 1,727.85 | 2,000.00 | 272.15 | 86.4 |
| 1000-220-44240 GAS, OIL, GREASE, ETC. | 2,192.01 | 2,192.01 | 6,500.00 | 4,307.99 | 33.7 |
| 1000-220-44260 EQUIPMENT MAINTENANCE | 4,741.97 | 4,741.97 | 18,000.00 | 13,258.03 | 26.3 |
| 1000-220-44280 TOOLS & EQUIP. EXPENSE | 337.51 | 337.51 | 8,000.00 | 7,662.49 | 4.2 |
| 1000-220-44300 BUILDING MAINT. EXPENSE | 2,385.71 | 2,385.71 | 10,000.00 | 7,614.29 | 23.9 |
| 1000-220-44900 MISCELLANEOUS EXPENSE | 171.97 | 171.97 | 2,000.00 | 1,828.03 | 8.6 |
| 1000-220-44910 VOLUNTEER CLOTHING EXPENSE | 159.99 | 159.99 | 5,000.00 | 4,840.01 | 3.2 |
| 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) | 109,322.32 | 109,322.32 | 151,750.00 | 42,427.68 | 72.0 |
| TOTAL FIRE DEPARTMENT | 471,785.94 | 471,785.94 | 1,043,441.92 | 571,655.98 | 45.2 |
| <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 | 546.35 | 546.35 | 400.00 | (146.35) | 136.6 |
| 1000-222-44320 MEMORIAL DAY CARE MAINT. | 1,075.93 | 1,075.93 | 5,000.00 | 3,924.07 | 21.5 |
| TOTAL PUBLIC BUILDINGS | 1,622.28 | 1,622.28 | 7,000.00 | 5,377.72 | 23.2 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 | 235.14 | 235.14 | 500.00 | 264.86 | 47.0 |
| 1000-231-43570 | HEAT | 770.58 | 770.58 | 1,000.00 | 229.42 | 77.1 |
| 1000-231-43600 | PUBLISHING/PRINTING/ADVERTISIN | .00 | .00 | 350.00 | 350.00 | .0 |
| 1000-231-44230 | CHEMICAL SUPPLIES EXPENSE | 5,350.00 | 5,350.00 | 3,000.00 | (2,350.00) | 178.3 |
| 1000-231-44240 | GAS, OIL, GREASE, ETC. | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 1000-231-44260 | EQUIPMENT MAINTENANCE | 79.60 | 79.60 | 3,500.00 | 3,420.40 | 2.3 |
| 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 | 6,435.32 | 6,435.32 | 11,850.00 | 5,414.68 | 54.3 |
| | <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 | 44.06 | 44.06 | 500.00 | 455.94 | 8.8 |
| 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 | 84.06 | 84.06 | 11,300.00 | 11,215.94 | .7 |
| | <u>SHADE TREE</u> | | | | | |
| 1000-287-43600 | PUBLISHING/PRINTING/ADVERTISIN | 97.94 | 97.94 | 500.00 | 402.06 | 19.6 |
| 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 | 127.66 | 127.66 | 500.00 | 372.34 | 25.5 |
| 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 | 288.08 | 288.08 | 54,250.00 | 53,961.92 | .5 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|--------------------------------|---------------|------------|------------|---------------|-------|
| | <u>STREET DEPARTMENT</u> | | | | | |
| 1000-310-41100 | PERMANENT SALARIES | 157,815.54 | 157,815.54 | 376,392.00 | 218,576.46 | 41.9 |
| 1000-310-41200 | TEMP./PART TIME SALARIES | 2,205.00 | 2,205.00 | .00 | (2,205.00) | .0 |
| 1000-310-41300 | OVERTIME SALARIES | 1,746.27 | 1,746.27 | 5,000.00 | 3,253.73 | 34.9 |
| 1000-310-42100 | HEALTH INS. PREMIUMS (BCBS) | 59,087.88 | 59,087.88 | 126,750.00 | 67,662.12 | 46.6 |
| 1000-310-42200 | FICA EXPENSE | 9,301.80 | 9,301.80 | 23,646.00 | 14,344.20 | 39.3 |
| 1000-310-42250 | CITY SHARE NDPERS | 9,003.48 | 9,003.48 | 37,902.67 | 28,899.19 | 23.8 |
| 1000-310-42300 | CITY SHARE DEFERRED COMP. | 6,335.96 | 6,335.96 | .00 | (6,335.96) | .0 |
| 1000-310-42350 | MEDICARE | 2,175.39 | 2,175.39 | 5,530.00 | 3,354.61 | 39.3 |
| 1000-310-43320 | COMPUTER EQUIPMENT | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 1000-310-43400 | EDUCATION & TRAINING | 3,441.26 | 3,441.26 | 700.00 | (2,741.26) | 491.6 |
| 1000-310-43510 | ELECTRICITY | 1,092.56 | 1,092.56 | 3,100.00 | 2,007.44 | 35.2 |
| 1000-310-43560 | TELEPHONE | 884.37 | 884.37 | 2,500.00 | 1,615.63 | 35.4 |
| 1000-310-43570 | HEAT | 1,903.20 | 1,903.20 | 3,700.00 | 1,796.80 | 51.4 |
| 1000-310-43600 | PUBLISHING/PRINTING/ADVERTISIN | 1,767.39 | 1,767.39 | 3,000.00 | 1,232.61 | 58.9 |
| 1000-310-44100 | OFFICE SUP. & POSTAGE | 26.08 | 26.08 | 350.00 | 323.92 | 7.5 |
| 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 | 1,576.22 | 1,576.22 | 2,800.00 | 1,223.78 | 56.3 |
| 1000-310-44240 | GAS, OIL, GREASE, ETC. | 17,108.16 | 17,108.16 | 58,000.00 | 40,891.84 | 29.5 |
| 1000-310-44280 | TOOLS & EQUIP. EXPENSE | 3,372.22 | 3,372.22 | 7,500.00 | 4,127.78 | 45.0 |
| 1000-310-44281 | SHOP SUPPLIES | 36.79 | 36.79 | 3,000.00 | 2,963.21 | 1.2 |
| 1000-310-44300 | BUILDING MAINT. EXPENSE | 1,624.40 | 1,624.40 | 6,000.00 | 4,375.60 | 27.1 |
| 1000-310-44900 | MISCELLANEOUS EXPENSE | 414.93 | 414.93 | 1,500.00 | 1,085.07 | 27.7 |
| 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 | 283,067.72 | 283,067.72 | 678,520.67 | 395,452.95 | 41.7 |
| | <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%) | 87,234.36 | 87,234.36 | .00 | (87,234.36) | .0 |
| 1000-900-58805 | PARK DISTRICT SALES TAX (.25%) | 127,853.10 | 127,853.10 | .00 | (127,853.10) | .0 |
| 1000-900-58810 | LODGING TAX (2%) | 36,801.03 | 36,801.03 | .00 | (36,801.03) | .0 |
| 1000-900-58840 | RESTAURANT/LODGING TAX (1%) | 142,860.95 | 142,860.95 | .00 | (142,860.95) | .0 |
| | TOTAL DEPARTMENT 900 | 394,749.44 | 394,749.44 | .00 | (394,749.44) | .0 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------|---------------|---------------|--------------|--------------|---------|
| TOTAL FUND EXPENDITURES | 3,737,789.41 | 3,737,789.41 | 7,565,672.18 | 3,827,882.77 | 49.4 |
| NET REVENUE OVER EXPENDITURES | (362,364.52) | (362,364.52) | 826,242.84 | 1,188,607.36 | (43.9) |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

HIGHWAY DIST.

ASSETS

| | | | |
|----------------|--------------------------|------------|------------|
| 2001-000-11000 | CASH IN COMBINED FUND | 459,183.30 | |
| 2001-000-12040 | ACCTS. REC. (SPEC/OTHER) | 70.00 | |
| | | | |
| | TOTAL ASSETS | | 459,253.30 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|-------------------|--------|--------|
| 2001-000-21210 | ACCOUNTS PAYABLE | 655.37 | |
| | | | |
| | TOTAL LIABILITIES | | 655.37 |

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 2001-000-30000 | FUND BALANCE | 432,632.74 | |
| | REVENUE OVER EXPENDITURES - YTD | 25,965.19 | |
| | | | |
| | TOTAL FUND EQUITY | | 458,597.93 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 459,253.30 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

HIGHWAY DIST.

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|------------|------------|------|
| | <u>INTERGOVT. REVENUE</u> | | | | | |
| 2001-000-33530 | STATE HIGHWAY TAX DIST. | 151,733.44 | 151,733.44 | 354,800.00 | 203,066.56 | 42.8 |
| 2001-000-33531 | LEGACY HIGHWAY FUND DISTR | .00 | .00 | 110,902.00 | 110,902.00 | .0 |
| | TOTAL INTERGOVT. REVENUE | 151,733.44 | 151,733.44 | 465,702.00 | 313,968.56 | 32.6 |
| | <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) | 25.00 | 25.00 | 25,000.00 | 24,975.00 | .1 |
| 2001-000-34900 | MISCELLANEOUS SERVICES | 315.00 | 315.00 | .00 | (315.00) | .0 |
| | TOTAL CHARGES & SERVICES | 340.00 | 340.00 | 28,000.00 | 27,660.00 | 1.2 |
| | <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 | 152,073.44 | 152,073.44 | 563,702.00 | 411,628.56 | 27.0 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 | 3,281.58 | 3,281.58 | 26,000.00 | 22,718.42 | 12.6 |
| 2001-000-43830 | GRAVEL EXPENSE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 2001-000-43920 | SIGNING & PAINTING EXPENSE | 939.06 | 939.06 | 20,000.00 | 19,060.94 | 4.7 |
| 2001-000-43930 | STREET REPAIR EXPENSE | 4,738.24 | 4,738.24 | 40,000.00 | 35,261.76 | 11.9 |
| 2001-000-43940 | STREET OPENING EXPENSE | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 2001-000-44260 | EQUIPMENT MAINTENANCE | 52,071.75 | 52,071.75 | 80,000.00 | 27,928.25 | 65.1 |
| 2001-000-56290 | LEASE/PERMIT PAYMENT | 10,875.00 | 10,875.00 | 88,000.00 | 77,125.00 | 12.4 |
| 2001-000-56500 | EQUIPMENT (\$500 OR OVER) | 40,525.00 | 40,525.00 | 70,000.00 | 29,475.00 | 57.9 |
| 2001-000-58420 | PERIMETER ROAD MAINT. | 4,047.90 | 4,047.90 | 8,500.00 | 4,452.10 | 47.6 |
| 2001-000-58430 | HIGHWAY 2 CLEANUP | 1,250.00 | 1,250.00 | 13,500.00 | 12,250.00 | 9.3 |
| 2001-000-58431 | DT CLEANUP | .00 | .00 | 4,500.00 | 4,500.00 | .0 |
| | <u>TOTAL NON-DEPARTMENTAL</u> | <u>126,108.25</u> | <u>126,108.25</u> | <u>447,500.00</u> | <u>321,391.75</u> | <u>28.2</u> |
| | <u>TRANSFERS IN/OUT</u> | | | | | |
| 2001-700-56310 | EQUIPMENT RESERVE | .00 | .00 | 100,000.00 | 100,000.00 | .0 |
| | <u>TOTAL TRANSFERS IN/OUT</u> | <u>.00</u> | <u>.00</u> | <u>100,000.00</u> | <u>100,000.00</u> | <u>.0</u> |
| | <u>TOTAL FUND EXPENDITURES</u> | <u>126,108.25</u> | <u>126,108.25</u> | <u>547,500.00</u> | <u>421,391.75</u> | <u>23.0</u> |
| | <u>NET REVENUE OVER EXPENDITURES</u> | <u>25,965.19</u> | <u>25,965.19</u> | <u>16,202.00</u> | <u>(9,763.19)</u> | <u>160.3</u> |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 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 5 MONTHS ENDING MAY 31, 2025

CITY SHARE SPEC. ASSESSMENTS

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|--------|----------|------|
| | TAXES | | | | | |
| 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
MAY 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
MAY 31, 2025

CEMETERY

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 2008-000-11000 | CASH IN COMBINED FUND | 191,022.59 | |
| | TOTAL ASSETS | | 191,022.59 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|--------------------------------|-------------|----------|
| 2008-000-21210 | ACCOUNTS PAYABLE | 1,123.73 | |
| 2008-000-22210 | FEDERAL WITHHOLDING TAXES PAYA | 1,682.94 | |
| 2008-000-22220 | STATE W/H TAXES PAYABLE | 26.00 | |
| 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 | 3,612.44 | |
| 2008-000-22440 | HEALTH PREMIUMS PAYABLE | 630.37 | |
| | TOTAL LIABILITIES | | 6,174.55 |

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 2008-000-30000 | FUND BALANCE | 124,999.20 | |
| | REVENUE OVER EXPENDITURES - YTD | 59,848.84 | |
| | TOTAL FUND EQUITY | | 184,848.04 |
| | TOTAL LIABILITIES AND EQUITY | | 191,022.59 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

CEMETERY

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

TAXES

| | | | | | |
|---------------------------------------|-----------|-----------|------------|-----------|------|
| 2008-000-31100 GENERAL PROPERTY TAXES | 93,788.15 | 93,788.15 | 115,230.00 | 21,441.85 | 81.4 |
| TOTAL TAXES | 93,788.15 | 93,788.15 | 115,230.00 | 21,441.85 | 81.4 |

CHARGES & SERVICES

| | | | | | |
|---|-----------|-----------|-----------|-----------|------|
| 2008-000-34900 MISCELLANEOUS SERVICES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 2008-000-34920 NON-RESIDENTIAL MAINT. FEE | 4,025.00 | 4,025.00 | 6,000.00 | 1,975.00 | 67.1 |
| 2008-000-34940 SALE OF CEMETERY LOTS | 7,300.00 | 7,300.00 | 10,000.00 | 2,700.00 | 73.0 |
| 2008-000-34970 OPENING & CLOSING | 14,875.00 | 14,875.00 | 24,000.00 | 9,125.00 | 62.0 |
| TOTAL CHARGES & SERVICES | 26,200.00 | 26,200.00 | 41,000.00 | 14,800.00 | 63.9 |

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 | 119,988.15 | 119,988.15 | 161,230.00 | 41,241.85 | 74.4 |
|--------------------|------------|------------|------------|-----------|------|

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

CEMETERY

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------|--------------------------------|------------|-----------|--------------|--------------------|
| <u>NON-DEPARTMENTAL</u> | | | | | |
| 2008-000-41100 | PERMANENT SALARIES | 29,052.70 | 29,052.70 | 68,784.00 | 39,731.30 42.2 |
| 2008-000-41300 | OVERTIME SALARIES | 678.05 | 678.05 | 3,000.00 | 2,321.95 22.6 |
| 2008-000-42100 | HEALTH INS. PREMIUMS (BCBS) | 9,439.61 | 9,439.61 | 20,250.00 | 10,810.39 46.6 |
| 2008-000-42200 | FICA EXPENSE | 1,782.49 | 1,782.49 | 4,451.00 | 2,668.51 40.1 |
| 2008-000-42300 | CITY SHARE DEFERRED COMP. | 2,659.17 | 2,659.17 | 6,927.00 | 4,267.83 38.4 |
| 2008-000-42350 | MEDICARE | 416.89 | 416.89 | 1,041.00 | 624.11 40.1 |
| 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 | 1,055.65 | 1,055.65 | 2,500.00 | 1,444.35 42.2 |
| 2008-000-43560 | TELEPHONE | 288.38 | 288.38 | 800.00 | 511.62 36.1 |
| 2008-000-43570 | HEAT | 632.51 | 632.51 | 1,250.00 | 617.49 50.6 |
| 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 | 111.95 | 111.95 | 300.00 | 188.05 37.3 |
| 2008-000-44220 | CLOTHING & UNIFORMS | 309.97 | 309.97 | 600.00 | 290.03 51.7 |
| 2008-000-44240 | GAS, OIL, GREASE, ETC. | 895.43 | 895.43 | 7,000.00 | 6,104.57 12.8 |
| 2008-000-44260 | EQUIPMENT MAINTENANCE | 1,334.92 | 1,334.92 | 7,500.00 | 6,165.08 17.8 |
| 2008-000-44280 | TOOLS & EQUIP. EXPENSE | 70.72 | 70.72 | 2,500.00 | 2,429.28 2.8 |
| 2008-000-44281 | SHOP SUPPLIES | .00 | .00 | 350.00 | 350.00 .0 |
| 2008-000-44300 | BUILDING MAINT. EXPENSE | 10,629.25 | 10,629.25 | 12,000.00 | 1,370.75 88.6 |
| 2008-000-44460 | WATER LINE MAINT. EXPENSE | .00 | .00 | 1,500.00 | 1,500.00 .0 |
| 2008-000-44470 | GROUND MAINTENANCE EXPENSE | 432.00 | 432.00 | 3,500.00 | 3,068.00 12.3 |
| 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 | | 60,139.31 | 60,139.31 | 156,423.00 | 96,283.69 38.5 |
| <u>TRANSFERS IN/OUT</u> | | | | | |
| 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 | | 60,139.31 | 60,139.31 | 176,423.00 | 116,283.69 34.1 |
| NET REVENUE OVER EXPENDITURES | | 59,848.84 | 59,848.84 | (15,193.00) | (75,041.84) 393.9 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

TEMP. EMPLOYEES FUND

ASSETS

| | | | | |
|----------------|-----------------------|---|-----------|-------------|
| 2010-000-11000 | CASH IN COMBINED FUND | (| 7,396.94) | |
| | | | | |
| | TOTAL ASSETS | | | (7,396.94) |

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) | |
| | REVENUE OVER EXPENDITURES - YTD | (| 7,421.94) | |
| | | | | |
| | TOTAL FUND EQUITY | | | (7,566.03) |
| | | | | |
| | TOTAL LIABILITIES AND EQUITY | | | (7,396.94) |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 5 MONTHS ENDING MAY 31, 2025

TEMP. EMPLOYEES FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|-------------|-----------|------------|------|
| | | | | | | |
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 2010-000-41200 | TEMP./PART TIME SALARIES | 6,894.50 | 6,894.50 | 61,802.00 | 54,907.50 | 11.2 |
| 2010-000-41300 | OVERTIME SALARIES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 2010-000-42200 | FICA EXPENSE | 427.46 | 427.46 | 3,894.00 | 3,466.54 | 11.0 |
| 2010-000-42350 | MEDICARE | 99.98 | 99.98 | 911.00 | 811.02 | 11.0 |
| 2010-000-42400 | WORKERS COMP. EXPENSE | .00 | .00 | 2,393.00 | 2,393.00 | .0 |
| | | | | | | |
| | TOTAL NON-DEPARTMENTAL | 7,421.94 | 7,421.94 | 70,000.00 | 62,578.06 | 10.6 |
| | | | | | | |
| | TOTAL FUND EXPENDITURES | 7,421.94 | 7,421.94 | 70,000.00 | 62,578.06 | 10.6 |
| | | | | | | |
| | NET REVENUE OVER EXPENDITURES | (7,421.94) | (7,421.94) | .00 | 7,421.94 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

EQUIPMENT RESERVE FUND

ASSETS

| | | | |
|----------------|--------------------------------|---------------|--------------|
| 2012-000-11000 | CASH IN COMBINED FUND | 612,443.98 | |
| 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 | | | 2,797,152.92 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|--------------|--------------|
| 2012-000-30000 | FUND BALANCE | 2,780,361.91 | |
| | REVENUE OVER EXPENDITURES - YTD | 16,791.01 | |
| TOTAL FUND EQUITY | | | 2,797,152.92 |
| TOTAL LIABILITIES AND EQUITY | | | 2,797,152.92 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

EQUIPMENT RESERVE FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-----------------------|---------------|------------|------------|------------|------|
| | <u>MISC. REVENUES</u> | | | | | |
| 2012-000-36100 | INTEREST EARNINGS | 16,791.01 | 16,791.01 | 105,000.00 | 88,208.99 | 16.0 |
| | TOTAL MISC. REVENUES | 16,791.01 | 16,791.01 | 105,000.00 | 88,208.99 | 16.0 |
| | <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 | 16,791.01 | 16,791.01 | 659,302.00 | 642,510.99 | 2.6 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 | 16,791.01 | 16,791.01 | 22,802.00 | 6,010.99 | 73.6 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 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 5 MONTHS ENDING MAY 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
MAY 31, 2025

INFRASTRUCTURE

ASSETS

| | | | |
|----------------|-----------------------|--------------|--------------|
| 2033-000-11000 | CASH IN COMBINED FUND | 1,009,001.32 | |
| | TOTAL ASSETS | | 1,009,001.32 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|--------------|
| 2033-000-30000 | FUND BALANCE | 456,959.21 | |
| | REVENUE OVER EXPENDITURES - YTD | 552,042.11 | |
| | TOTAL FUND EQUITY | | 1,009,001.32 |
| | TOTAL LIABILITIES AND EQUITY | | 1,009,001.32 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

INFRASTRUCTURE

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|--------------------------|---------------|------------|--------------|------------|------|
| | TAXES | | | | | |
| 2033-000-31410 | SALES AND USE TAX (1.5%) | 600,370.30 | 600,370.30 | 1,401,400.00 | 801,029.70 | 42.8 |
| | TOTAL TAXES | 600,370.30 | 600,370.30 | 1,401,400.00 | 801,029.70 | 42.8 |
| | TOTAL FUND REVENUE | 600,370.30 | 600,370.30 | 1,401,400.00 | 801,029.70 | 42.8 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 | 552,042.11 | 552,042.11 | (456,425.00) | (1,008,467.11) | 121.0 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

ECONOMIC DEV.

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 2034-000-11000 | CASH IN COMBINED FUND | 190,747.79 | |
| | TOTAL ASSETS | | 190,747.79 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|-----------|------------|
| 2034-000-30000 | FUND BALANCE | 91,573.73 | |
| | REVENUE OVER EXPENDITURES - YTD | 99,174.06 | |
| | TOTAL FUND EQUITY | | 190,747.79 |
| | TOTAL LIABILITIES AND EQUITY | | 190,747.79 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

ECONOMIC DEV.

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|--------------------------|---------------|------------|------------|------------|------|
| | <u>TAXES</u> | | | | | |
| 2034-000-31410 | SALES AND USE TAX (1.5%) | 120,074.06 | 120,074.06 | 301,840.00 | 181,765.94 | 39.8 |
| | TOTAL TAXES | 120,074.06 | 120,074.06 | 301,840.00 | 181,765.94 | 39.8 |
| | TOTAL FUND REVENUE | 120,074.06 | 120,074.06 | 301,840.00 | 181,765.94 | 39.8 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 | 12,500.00 | 12,500.00 | 25,000.00 | 12,500.00 | 50.0 |
| 2034-000-42050 | ART STUDIO - LRHC | 8,400.00 | 8,400.00 | 20,000.00 | 11,600.00 | 42.0 |
| | TOTAL NON-DEPARTMENTAL | 20,900.00 | 20,900.00 | 95,000.00 | 74,100.00 | 22.0 |
| | <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 | 20,900.00 | 20,900.00 | 321,840.00 | 300,940.00 | 6.5 |
| | NET REVENUE OVER EXPENDITURES | 99,174.06 | 99,174.06 | (20,000.00) | (119,174.06) | 495.9 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 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 5 MONTHS ENDING MAY 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
MAY 31, 2025

ND DOT POLICE GRANTS

ASSETS

| | | | |
|----------------|-----------------------|----------|----------|
| 2043-000-11000 | CASH IN COMBINED FUND | 5,580.81 | |
| | TOTAL ASSETS | | 5,580.81 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|----------|----------|
| 2043-000-30000 | FUND BALANCE | 3,268.30 | |
| | REVENUE OVER EXPENDITURES - YTD | 2,312.51 | |
| | TOTAL FUND EQUITY | | 5,580.81 |
| | TOTAL LIABILITIES AND EQUITY | | 5,580.81 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

ND DOT POLICE GRANTS

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|--------------------------|---------------|------------|--------|-------------|------|
| | INTERGOVT. REVENUE | | | | | |
| 2043-000-33600 | STATE GRANT PROGRAM | 4,392.82 | 4,392.82 | .00 | (4,392.82) | .0 |
| | TOTAL INTERGOVT. REVENUE | 4,392.82 | 4,392.82 | .00 | (4,392.82) | .0 |
| | TOTAL FUND REVENUE | 4,392.82 | 4,392.82 | .00 | (4,392.82) | .0 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

ND DOT POLICE GRANTS

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|------------|--------|-------------|------|
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 2043-000-41300 | OVERTIME SALARIES | 2,080.31 | 2,080.31 | .00 | (2,080.31) | .0 |
| | TOTAL NON-DEPARTMENTAL | 2,080.31 | 2,080.31 | .00 | (2,080.31) | .0 |
| | TOTAL FUND EXPENDITURES | 2,080.31 | 2,080.31 | .00 | (2,080.31) | .0 |
| | NET REVENUE OVER EXPENDITURES | 2,312.51 | 2,312.51 | .00 | (2,312.51) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

OPIOID SETTLEMENT

ASSETS

| | | | |
|----------------|-----------------------|----------|----------|
| 2044-000-11000 | CASH IN COMBINED FUND | 1,519.34 | |
| | TOTAL ASSETS | | 1,519.34 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|----------|----------|
| 2044-000-30000 | FUND BALANCE | 1,277.01 | |
| | REVENUE OVER EXPENDITURES - YTD | 242.33 | |
| | TOTAL FUND EQUITY | | 1,519.34 |
| | TOTAL LIABILITIES AND EQUITY | | 1,519.34 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

OPIOID SETTLEMENT

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|------------------------------------|---------------|------------|--------|-----------|------|
| 2044-000-36850 SETTLEMENT PROCEEDS | 242.33 | 242.33 | .00 | (242.33) | .0 |
| TOTAL SOURCE 36 | 242.33 | 242.33 | .00 | (242.33) | .0 |
| TOTAL FUND REVENUE | 242.33 | 242.33 | .00 | (242.33) | .0 |
| NET REVENUE OVER EXPENDITURES | 242.33 | 242.33 | .00 | (242.33) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 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 5 MONTHS ENDING MAY 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 5 MONTHS ENDING MAY 31, 2025

MUNICIPAL INFRASTRUCTURE

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|--------------|---------------|-----------------|-------|
| | | | | | | |
| | DEPARTMENT 700 | | | | | |
| 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
MAY 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 5 MONTHS ENDING MAY 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
MAY 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
MAY 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
MAY 31, 2025

CITY HALL & POLICE DEPT RELOCA

ASSETS

| | | | |
|----------------|-----------------------|-------------|-------------|
| 4101-000-11000 | CASH IN COMBINED FUND | (4,500.00) | |
| | TOTAL ASSETS | | (4,500.00) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|---------------------------------|-------------|--|-------------|
| REVENUE OVER EXPENDITURES - YTD | (4,500.00) | | |
| TOTAL FUND EQUITY | | | (4,500.00) |
| TOTAL LIABILITIES AND EQUITY | | | (4,500.00) |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

CITY HALL & POLICE DEPT RELOCA

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------------|---------------|-------------|--------|-------------|------|
| 4101-000-43190 CONTRACT ENGINEERING | 4,500.00 | 4,500.00 | .00 | (4,500.00) | .0 |
| TOTAL DEPARTMENT 000 | 4,500.00 | 4,500.00 | .00 | (4,500.00) | .0 |
| TOTAL FUND EXPENDITURES | 4,500.00 | 4,500.00 | .00 | (4,500.00) | .0 |
| NET REVENUE OVER EXPENDITURES | (4,500.00) | (4,500.00) | .00 | 4,500.00 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

PARK DISTRICT PROJECT - LOAN

ASSETS

| | | | |
|----------------|-------------------------------|---------------|---------------|
| 4105-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (714,285.76) | |
| | TOTAL ASSETS | | (714,285.76) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|---------------|---------------|
| 4105-000-30000 | FUND BALANCE | (773,809.56) | |
| | REVENUE OVER EXPENDITURES - YTD | 59,523.80 | |
| | TOTAL FUND EQUITY | | (714,285.76) |
| | TOTAL LIABILITIES AND EQUITY | | (714,285.76) |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

PARK DISTRICT PROJECT - LOAN

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|---------------|------------|--------|--------------|------|
| 4105-000-36950 LOAN REPAYMENTS - PRINCIPAL | 59,523.80 | 59,523.80 | .00 | (59,523.80) | .0 |
| TOTAL SOURCE 36 | 59,523.80 | 59,523.80 | .00 | (59,523.80) | .0 |
| TOTAL FUND REVENUE | 59,523.80 | 59,523.80 | .00 | (59,523.80) | .0 |
| NET REVENUE OVER EXPENDITURES | 59,523.80 | 59,523.80 | .00 | (59,523.80) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 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
MAY 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 5 MONTHS ENDING MAY 31, 2025

STR IMPR 58-15 - 16 & 17 ST SE

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|--------|--------------|------|
| | TAXES | | | | | |
| 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
MAY 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 5 MONTHS ENDING MAY 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
MAY 31, 2025

HIGHWAY 20 S RESURFACE & STRIP

ASSETS

| | | | | |
|----------------|-----------------------|---|------------|------------|
| 4535-000-11000 | CASH IN COMBINED FUND | (| 19,841.58) | |
| | | | | |
| | TOTAL ASSETS | | (| 19,841.58) |
| | | | | |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|----------------|---------------------------------|---|------------|------------|
| 4535-000-30000 | FUND BALANCE | (| 16,877.88) | |
| | REVENUE OVER EXPENDITURES - YTD | (| 2,963.70) | |
| | | | | |
| | TOTAL FUND EQUITY | | (| 19,841.58) |
| | | | | |
| | TOTAL LIABILITIES AND EQUITY | | (| 19,841.58) |
| | | | | |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

HIGHWAY 20 S RESURFACE & STRIP

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|-------------|--------|-------------|------|
| 4535-000-56600 PAYMENTS TO CONTRACTORS | 2,963.70 | 2,963.70 | .00 | (2,963.70) | .0 |
| TOTAL DEPARTMENT 000 | 2,963.70 | 2,963.70 | .00 | (2,963.70) | .0 |
| TOTAL FUND EXPENDITURES | 2,963.70 | 2,963.70 | .00 | (2,963.70) | .0 |
| NET REVENUE OVER EXPENDITURES | (2,963.70) | (2,963.70) | .00 | 2,963.70 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 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 5 MONTHS ENDING MAY 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
MAY 31, 2025

ST IMP 82-25

ASSETS

| | | | | |
|----------------|-------------------------------|---|--------|--------|
| 4537-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (| 94.35) | |
| | TOTAL ASSETS | | (| 94.35) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|---------------------------------|---|--------|--------|
| REVENUE OVER EXPENDITURES - YTD | (| 94.35) | |
| TOTAL FUND EQUITY | | (| 94.35) |
| TOTAL LIABILITIES AND EQUITY | | (| 94.35) |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

ST IMP 82-25

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------|------------|------|
| 4537-000-43600 PUBLISHING/PRINTING/ADVERTISIN | 94.35 | 94.35 | .00 | (94.35) | .0 |
| TOTAL DEPARTMENT 000 | 94.35 | 94.35 | .00 | (94.35) | .0 |
| TOTAL FUND EXPENDITURES | 94.35 | 94.35 | .00 | (94.35) | .0 |
| NET REVENUE OVER EXPENDITURES | (94.35) | (94.35) | .00 | 94.35 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

ST IMP 83-25 - MISC AVENUES

ASSETS

| | | | | |
|----------------|-------------------------------|---|--------|--------|
| 4538-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (| 97.66) | |
| | TOTAL ASSETS | | (| 97.66) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|---------------------------------|---|--------|--------|
| REVENUE OVER EXPENDITURES - YTD | (| 97.66) | |
| TOTAL FUND EQUITY | | (| 97.66) |
| TOTAL LIABILITIES AND EQUITY | | (| 97.66) |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

ST IMP 83-25 - MISC AVENUES

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------|------------|------|
| 4538-000-43600 PUBLISHING/PRINTING/ADVERTISIN | 97.66 | 97.66 | .00 | (97.66) | .0 |
| TOTAL DEPARTMENT 000 | 97.66 | 97.66 | .00 | (97.66) | .0 |
| TOTAL FUND EXPENDITURES | 97.66 | 97.66 | .00 | (97.66) | .0 |
| NET REVENUE OVER EXPENDITURES | (97.66) | (97.66) | .00 | 97.66 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

ST IMP 84-25

ASSETS

| | | | | |
|----------------|-------------------------------|---|---------|---------|
| 4539-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (| 162.40) | |
| | | | | |
| | TOTAL ASSETS | | (| 162.40) |
| | | | | |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|---------------------------------|---|---------|---|---------|
| REVENUE OVER EXPENDITURES - YTD | (| 162.40) | | |
| | | | | |
| TOTAL FUND EQUITY | | | (| 162.40) |
| | | | | |
| TOTAL LIABILITIES AND EQUITY | | | (| 162.40) |
| | | | | |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

ST IMP 84-25

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------|------------|------|
| 4539-000-43600 PUBLISHING/PRINTING/ADVERTISIN | 162.40 | 162.40 | .00 | (162.40) | .0 |
| TOTAL DEPARTMENT 000 | 162.40 | 162.40 | .00 | (162.40) | .0 |
| TOTAL FUND EXPENDITURES | 162.40 | 162.40 | .00 | (162.40) | .0 |
| NET REVENUE OVER EXPENDITURES | (162.40) | (162.40) | .00 | 162.40 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

ST IMP 85-25

ASSETS

| | | | | |
|----------------|-------------------------------|---|---------|---------|
| 4540-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (| 169.32) | |
| | | | | |
| | TOTAL ASSETS | | (| 169.32) |
| | | | | |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|---------------------------------|---|---------|---|---------|
| REVENUE OVER EXPENDITURES - YTD | (| 169.32) | | |
| | | | | |
| TOTAL FUND EQUITY | | | (| 169.32) |
| | | | | |
| TOTAL LIABILITIES AND EQUITY | | | (| 169.32) |
| | | | | |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

ST IMP 85-25

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------|------------|------|
| 4540-000-43600 PUBLISHING/PRINTING/ADVERTISIN | 169.32 | 169.32 | .00 | (169.32) | .0 |
| TOTAL DEPARTMENT 000 | 169.32 | 169.32 | .00 | (169.32) | .0 |
| TOTAL FUND EXPENDITURES | 169.32 | 169.32 | .00 | (169.32) | .0 |
| NET REVENUE OVER EXPENDITURES | (169.32) | (169.32) | .00 | 169.32 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

CITY WIDE SEAL COAT

ASSETS

| | | | | |
|----------------|-------------------------------|---|--------|--------|
| 4541-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (| 99.60) | |
| | | | | |
| | TOTAL ASSETS | | (| 99.60) |
| | | | | |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|--|---------------------------------|---|--------|--------|
| | REVENUE OVER EXPENDITURES - YTD | (| 99.60) | |
| | | | | |
| | TOTAL FUND EQUITY | | (| 99.60) |
| | | | | |
| | TOTAL LIABILITIES AND EQUITY | | (| 99.60) |
| | | | | |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

CITY WIDE SEAL COAT

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------|------------|------|
| 4541-000-43600 PUBLISHING/PRINTING/ADVERTISIN | 99.60 | 99.60 | .00 | (99.60) | .0 |
| TOTAL DEPARTMENT 000 | 99.60 | 99.60 | .00 | (99.60) | .0 |
| TOTAL FUND EXPENDITURES | 99.60 | 99.60 | .00 | (99.60) | .0 |
| NET REVENUE OVER EXPENDITURES | (99.60) | (99.60) | .00 | 99.60 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 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
MAY 31, 2025

NON-BONDED DEBT SERVICE

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 5005-000-11000 | CASH IN COMBINED FUND | 392,460.99 | |
| | TOTAL ASSETS | | 392,460.99 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 5005-000-30000 | FUND BALANCE | 199,981.16 | |
| | REVENUE OVER EXPENDITURES - YTD | 192,479.83 | |
| | TOTAL FUND EQUITY | | 392,460.99 |
| | TOTAL LIABILITIES AND EQUITY | | 392,460.99 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

NON-BONDED DEBT SERVICE

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|------------------------------|---------------|------------|------------|-----------|------|
| | | | | | | |
| | <u>DEBT SERVICE REVENUES</u> | | | | | |
| 5005-000-38300 | SPECIAL ASSESSMENTS | 192,479.83 | 192,479.83 | 209,888.00 | 17,408.17 | 91.7 |
| | TOTAL DEBT SERVICE REVENUES | 192,479.83 | 192,479.83 | 209,888.00 | 17,408.17 | 91.7 |
| | TOTAL FUND REVENUE | 192,479.83 | 192,479.83 | 209,888.00 | 17,408.17 | 91.7 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 | 192,479.83 | 192,479.83 | (33,967.00) | (226,446.83) | 566.7 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 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
MAY 31, 2025

SALES TAX REVENUE BONDS 2010

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 5476-000-11000 | CASH IN COMBINED FUND | 185,499.64 | |
| | TOTAL ASSETS | | 185,499.64 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 5476-000-30000 | FUND BALANCE | 109,619.10 | |
| | REVENUE OVER EXPENDITURES - YTD | 75,880.54 | |
| | TOTAL FUND EQUITY | | 185,499.64 |
| | TOTAL LIABILITIES AND EQUITY | | 185,499.64 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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%) | 90,055.54 | 90,055.54 | 161,700.00 | 71,644.46 | 55.7 |
| | TOTAL TAXES | 90,055.54 | 90,055.54 | 161,700.00 | 71,644.46 | 55.7 |
| | TOTAL FUND REVENUE | 90,055.54 | 90,055.54 | 161,700.00 | 71,644.46 | 55.7 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 | 75,880.54 | 75,880.54 | (12,339.00) | (88,219.54) | 615.0 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 5 MONTHS ENDING MAY 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
MAY 31, 2025

SALES TAX REVENUE BOND 2017

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 5484-000-11000 | CASH IN COMBINED FUND | 167,799.91 | |
| | TOTAL ASSETS | | 167,799.91 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|--------------|------------|
| 5484-000-30000 | FUND BALANCE | 180,061.37 | |
| | REVENUE OVER EXPENDITURES - YTD | (12,261.46) | |
| | TOTAL FUND EQUITY | | 167,799.91 |
| | TOTAL LIABILITIES AND EQUITY | | 167,799.91 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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%) | 51,460.30 | 51,460.30 | 86,240.00 | 34,779.70 | 59.7 |
| | TOTAL TAXES | 51,460.30 | 51,460.30 | 86,240.00 | 34,779.70 | 59.7 |
| | TOTAL FUND REVENUE | 51,460.30 | 51,460.30 | 86,240.00 | 34,779.70 | 59.7 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

SALES TAX REVENUE BOND 2017

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|--------------|--------------|--------------|---------|
| | | | | | | |
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 5484-000-57100 | PRINCIPLE | 54,036.20 | 54,036.20 | 109,230.00 | 55,193.80 | 49.5 |
| 5484-000-57200 | INTEREST | 9,685.56 | 9,685.56 | 18,214.00 | 8,528.44 | 53.2 |
| | | | | | | |
| | TOTAL NON-DEPARTMENTAL | 63,721.76 | 63,721.76 | 127,444.00 | 63,722.24 | 50.0 |
| | | | | | | |
| | TOTAL FUND EXPENDITURES | 63,721.76 | 63,721.76 | 127,444.00 | 63,722.24 | 50.0 |
| | | | | | | |
| | NET REVENUE OVER EXPENDITURES | (12,261.46) | (12,261.46) | (41,204.00) | (28,942.54) | (29.8) |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

REF IMPR BOND SERIES 2017

ASSETS

| | | | |
|----------------|-----------------------|-----------|-----------|
| 5485-000-11000 | CASH IN COMBINED FUND | 46,547.11 | |
| | TOTAL ASSETS | | 46,547.11 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|--------------|-----------|
| 5485-000-30000 | FUND BALANCE | 66,022.20 | |
| | REVENUE OVER EXPENDITURES - YTD | (19,475.09) | |
| | TOTAL FUND EQUITY | | 46,547.11 |
| | TOTAL LIABILITIES AND EQUITY | | 46,547.11 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

REF IMPR BOND SERIES 2017

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|------------------------------|---------------|------------|-----------|-----------|------|
| | <u>DEBT SERVICE REVENUES</u> | | | | | |
| 5485-000-38300 | SPECIAL ASSESSMENTS | 12,144.67 | 12,144.67 | 13,500.00 | 1,355.33 | 90.0 |
| | TOTAL DEBT SERVICE REVENUES | 12,144.67 | 12,144.67 | 13,500.00 | 1,355.33 | 90.0 |
| | <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 | 12,144.67 | 12,144.67 | 54,000.00 | 41,855.33 | 22.5 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

REF IMPR BOND SERIES 2017

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|--------------|-------------|------------|---------|
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 5485-000-57100 | PRINCIPLE | 26,814.73 | 26,814.73 | 54,202.00 | 27,387.27 | 49.5 |
| 5485-000-57200 | INTEREST | 4,805.03 | 4,805.03 | 9,038.00 | 4,232.97 | 53.2 |
| | TOTAL NON-DEPARTMENTAL | 31,619.76 | 31,619.76 | 63,240.00 | 31,620.24 | 50.0 |
| | TOTAL FUND EXPENDITURES | 31,619.76 | 31,619.76 | 63,240.00 | 31,620.24 | 50.0 |
| | NET REVENUE OVER EXPENDITURES | (19,475.09) | (19,475.09) | (9,240.00) | 10,235.09 | (210.8) |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

DEFINITIVE IMPR WARRANT 2019

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 5486-000-11000 | CASH IN COMBINED FUND | 161,663.84 | |
| | TOTAL ASSETS | | 161,663.84 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 5486-000-30000 | FUND BALANCE | 155,914.54 | |
| | REVENUE OVER EXPENDITURES - YTD | 5,749.30 | |
| | TOTAL FUND EQUITY | | 161,663.84 |
| | TOTAL LIABILITIES AND EQUITY | | 161,663.84 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

DEFINITIVE IMPR WARRANT 2019

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|---------------------|---------------|------------|-----------|-----------|------|
| | <u>SOURCE 38</u> | | | | | |
| 5486-000-38300 | SPECIAL ASSESSMENTS | 37,581.05 | 37,581.05 | 49,000.00 | 11,418.95 | 76.7 |
| | TOTAL SOURCE 38 | 37,581.05 | 37,581.05 | 49,000.00 | 11,418.95 | 76.7 |
| | TOTAL FUND REVENUE | 37,581.05 | 37,581.05 | 49,000.00 | 11,418.95 | 76.7 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

DEFINITIVE IMPR WARRANT 2019

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|------------|--------------|--------------|------|
| 5486-000-57100 | PRINCIPLE | 26,169.39 | 26,169.39 | 52,960.00 | 26,790.61 | 49.4 |
| 5486-000-57200 | INTEREST | 5,662.36 | 5,662.36 | 10,703.00 | 5,040.64 | 52.9 |
| | TOTAL DEPARTMENT 000 | 31,831.75 | 31,831.75 | 63,663.00 | 31,831.25 | 50.0 |
| | TOTAL FUND EXPENDITURES | 31,831.75 | 31,831.75 | 63,663.00 | 31,831.25 | 50.0 |
| | NET REVENUE OVER EXPENDITURES | 5,749.30 | 5,749.30 | (14,663.00) | (20,412.30) | 39.2 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

SALES TAX REVENUE BOND 2019

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 5488-000-11000 | CASH IN COMBINED FUND | 138,196.07 | |
| | TOTAL ASSETS | | 138,196.07 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|-------------|------------|
| 5488-000-30000 | FUND BALANCE | 141,949.45 | |
| | REVENUE OVER EXPENDITURES - YTD | (3,753.38) | |
| | TOTAL FUND EQUITY | | 138,196.07 |
| | TOTAL LIABILITIES AND EQUITY | | 138,196.07 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

SALES TAX REVENUE BOND 2019

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---------------|------------|-----------|----------|------|
| 5488-000-31410 SALES AND USE TAX (1.5%) | 42,883.59 | 42,883.59 | 43,120.00 | 236.41 | 99.5 |
| TOTAL SOURCE 31 | 42,883.59 | 42,883.59 | 43,120.00 | 236.41 | 99.5 |
| TOTAL FUND REVENUE | 42,883.59 | 42,883.59 | 43,120.00 | 236.41 | 99.5 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

SALES TAX REVENUE BOND 2019

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|-------------|--------------|--------------|--------|
| 5488-000-57100 | PRINCIPLE | 38,339.95 | 38,339.95 | 77,593.00 | 39,253.05 | 49.4 |
| 5488-000-57200 | INTEREST | 8,297.02 | 8,297.02 | 15,681.00 | 7,383.98 | 52.9 |
| | TOTAL DEPARTMENT 000 | 46,636.97 | 46,636.97 | 93,274.00 | 46,637.03 | 50.0 |
| | TOTAL FUND EXPENDITURES | 46,636.97 | 46,636.97 | 93,274.00 | 46,637.03 | 50.0 |
| | NET REVENUE OVER EXPENDITURES | (3,753.38) | (3,753.38) | (50,154.00) | (46,400.62) | (7.5) |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

REF IMP BOND 2020A

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 5489-000-11000 | CASH IN COMBINED FUND | 269,810.76 | |
| | TOTAL ASSETS | | 269,810.76 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|--------------|------------|
| 5489-000-30000 | FUND BALANCE | 332,656.13 | |
| | REVENUE OVER EXPENDITURES - YTD | (62,845.37) | |
| | TOTAL FUND EQUITY | | 269,810.76 |
| | TOTAL LIABILITIES AND EQUITY | | 269,810.76 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

REF IMP BOND 2020A

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|------------------------------|---------------|------------|------------|--------------|-------|
| 5489-000-31110 | TAX INCREMENT FINANCING | 190,338.07 | 190,338.07 | 180,000.00 | (10,338.07) | 105.7 |
| | TOTAL SOURCE 31 | 190,338.07 | 190,338.07 | 180,000.00 | (10,338.07) | 105.7 |
| | <u>SOURCE 38</u> | | | | | |
| 5489-000-38300 | SPECIAL ASSESSMENTS | 41,011.56 | 41,011.56 | 54,315.00 | 13,303.44 | 75.5 |
| | TOTAL SOURCE 38 | 41,011.56 | 41,011.56 | 54,315.00 | 13,303.44 | 75.5 |
| | <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 | 231,349.63 | 231,349.63 | 425,833.00 | 194,483.37 | 54.3 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

REF IMP BOND 2020A

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|--------------|------------|------------|---------|
| 5489-000-57100 | PRINCIPLE | 285,000.00 | 285,000.00 | 285,000.00 | .00 | 100.0 |
| 5489-000-57200 | INTEREST | 8,700.00 | 8,700.00 | 14,550.00 | 5,850.00 | 59.8 |
| 5489-000-57300 | SERVICE CHARGES | 495.00 | 495.00 | 495.00 | .00 | 100.0 |
| | TOTAL DEPARTMENT 000 | 294,195.00 | 294,195.00 | 300,045.00 | 5,850.00 | 98.1 |
| | TOTAL FUND EXPENDITURES | 294,195.00 | 294,195.00 | 300,045.00 | 5,850.00 | 98.1 |
| | NET REVENUE OVER EXPENDITURES | (62,845.37) | (62,845.37) | 125,788.00 | 188,633.37 | (50.0) |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

ASSETS

| | | | |
|----------------|-------------------------------|--------------|--------------|
| 5492-000-11000 | CASH ALLOCATED TO OTHER FUNDS | 1,164,234.65 | |
| | TOTAL ASSETS | | 1,164,234.65 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|--------------|--------------|
| 5492-000-30000 | FUND BALANCE | 1,167,944.85 | |
| | REVENUE OVER EXPENDITURES - YTD | (3,710.20) | |
| | TOTAL FUND EQUITY | | 1,164,234.65 |
| | TOTAL LIABILITIES AND EQUITY | | 1,164,234.65 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 | 35,047.39 | 35,047.39 | 35,500.00 | 452.61 | 98.7 |
| | TOTAL SOURCE 38 | 35,047.39 | 35,047.39 | 35,500.00 | 452.61 | 98.7 |
| | | | | | | |
| 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 | 308,534.80 | 308,534.80 | 425,605.00 | 117,070.20 | 72.5 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 5492

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--------------------------------|---------------|-------------|------------|------------|--------|
| 5492-000-57100 PRINCIPAL | 285,000.00 | 285,000.00 | 285,000.00 | .00 | 100.0 |
| 5492-000-57200 INTEREST | 26,750.00 | 26,750.00 | 50,650.00 | 23,900.00 | 52.8 |
| 5492-000-57300 SERVICE CHARGES | 495.00 | 495.00 | .00 | (495.00) | .0 |
| | | | | | |
| TOTAL DEPARTMENT 000 | 312,245.00 | 312,245.00 | 335,650.00 | 23,405.00 | 93.0 |
| | | | | | |
| TOTAL FUND EXPENDITURES | 312,245.00 | 312,245.00 | 335,650.00 | 23,405.00 | 93.0 |
| | | | | | |
| NET REVENUE OVER EXPENDITURES | (3,710.20) | (3,710.20) | 89,955.00 | 93,665.20 | (4.1) |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

REF IMP BOND 2022A

ASSETS

| | | | |
|----------------|-------------------------------|------------|------------|
| 5493-000-11000 | CASH ALLOCATED TO OTHER FUNDS | 383,429.53 | |
| | TOTAL ASSETS | | 383,429.53 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 5493-000-30000 | FUND BALANCE | 337,505.61 | |
| | REVENUE OVER EXPENDITURES - YTD | 45,923.92 | |
| | TOTAL FUND EQUITY | | 383,429.53 |
| | TOTAL LIABILITIES AND EQUITY | | 383,429.53 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 | 43,205.35 | 43,205.35 | 47,000.00 | 3,794.65 | 91.9 |
| | TOTAL SOURCE 38 | 43,205.35 | 43,205.35 | 47,000.00 | 3,794.65 | 91.9 |
| | TOTAL FUND REVENUE | 191,318.92 | 191,318.92 | 165,100.00 | (26,218.92) | 115.9 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

REF IMP BOND 2022A

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------|------------|------------|--------------|-------|
| 5493-000-57100 | PRINCIPAL | 135,000.00 | 135,000.00 | 135,000.00 | .00 | 100.0 |
| 5493-000-57200 | INTEREST | 9,900.00 | 9,900.00 | 18,450.00 | 8,550.00 | 53.7 |
| 5493-000-57300 | SERVICE CHARGES | 495.00 | 495.00 | .00 | (495.00) | .0 |
| | TOTAL DEPARTMENT 000 | 145,395.00 | 145,395.00 | 153,450.00 | 8,055.00 | 94.8 |
| | TOTAL FUND EXPENDITURES | 145,395.00 | 145,395.00 | 153,450.00 | 8,055.00 | 94.8 |
| | NET REVENUE OVER EXPENDITURES | 45,923.92 | 45,923.92 | 11,650.00 | (34,273.92) | 394.2 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

WATER FUND

ASSETS

| | | | |
|----------------|--------------------------|------------|--------------|
| 6001-000-11000 | CASH IN COMBINED FUND | 920,586.09 | |
| 6001-000-12040 | ACCTS. REC. (SPEC/OTHER) | (218.96) | |
| 6001-000-12110 | UB ACCOUNTS RECEIVABLE | 99,540.49 | |
| | | | |
| | TOTAL ASSETS | | 1,019,907.62 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|--------------------------------|-------------|-----------|
| 6001-000-21210 | ACCOUNTS PAYABLE | 25,674.74 | |
| 6001-000-22210 | FEDERAL WITHHOLDING TAXES PAYA | 7,362.98 | |
| 6001-000-22220 | STATE W/H TAXES PAYABLE | 260.00 | |
| 6001-000-22290 | MEDICARE PAYABLE | 24.28 | |
| 6001-000-22300 | ND PERS | 8,658.94 | |
| 6001-000-22310 | FICA PAYABLE | 1,415.67 | |
| 6001-000-22320 | DEFERRED COMP. | (2,373.50) | |
| 6001-000-22370 | MED. & DEP. CARE FLEX PAY. | (189.21) | |
| 6001-000-22390 | UNUM INS. PAYABLE | (343.86) | |
| 6001-000-22410 | USABLE(ACCIDENT/CANCER/LIFE) I | (117.15) | |
| 6001-000-22430 | GARNISHMENTS | (262.78) | |
| 6001-000-22440 | HEALTH PREMIUMS PAYABLE | (1,347.38) | |
| | | | |
| | TOTAL LIABILITIES | | 38,762.73 |

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|--------------|
| 6001-000-30000 | FUND BALANCE | 821,760.57 | |
| | REVENUE OVER EXPENDITURES - YTD | 159,384.32 | |
| | | | |
| | TOTAL FUND EQUITY | | 981,144.89 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 1,019,907.62 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

WATER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|--------------|--------------|------|
| | <u>CHARGES & SERVICES</u> | | | | | |
| 6001-000-34710 | WATER COLLECTIONS | 470,871.06 | 470,871.06 | 1,220,000.00 | 749,128.94 | 38.6 |
| 6001-000-34730 | WATER SOURCE REPLACEMENT FEE | 114,276.73 | 114,276.73 | 270,000.00 | 155,723.27 | 42.3 |
| 6001-000-34740 | CURB STOP REPLACEMENT FEE | 12,445.48 | 12,445.48 | 30,000.00 | 17,554.52 | 41.5 |
| 6001-000-34750 | UB PENALTY FEES | 4,524.98 | 4,524.98 | 6,000.00 | 1,475.02 | 75.4 |
| | TOTAL CHARGES & SERVICES | 602,118.25 | 602,118.25 | 1,526,000.00 | 923,881.75 | 39.5 |
| | <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 | 602,118.25 | 602,118.25 | 1,621,000.00 | 1,018,881.75 | 37.1 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

WATER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|--------------------------------|---------------|------------|------------|-------------|-------|
| | <u>WATER OPERATION</u> | | | | | |
| 6001-340-41100 | PERMANENT SALARIES | 56,854.85 | 56,854.85 | 128,600.00 | 71,745.15 | 44.2 |
| 6001-340-41300 | OVERTIME SALARIES | 6,552.04 | 6,552.04 | 5,000.00 | (1,552.04) | 131.0 |
| 6001-340-42100 | HEALTH INS. PREMIUMS (BCBS) | 11,611.08 | 11,611.08 | 33,635.00 | 22,023.92 | 34.5 |
| 6001-340-42200 | FICA EXPENSE | 3,902.46 | 3,902.46 | 8,283.00 | 4,380.54 | 47.1 |
| 6001-340-42250 | CITY SHARE NDPERS | 3,567.77 | 3,567.77 | 12,950.02 | 9,382.25 | 27.6 |
| 6001-340-42300 | CITY SHARE DEFERRED COMP. | 1,961.09 | 1,961.09 | .00 | (1,961.09) | .0 |
| 6001-340-42350 | MEDICARE | 912.74 | 912.74 | 1,937.00 | 1,024.26 | 47.1 |
| 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 | 1,796.71 | 1,796.71 | 5,000.00 | 3,203.29 | 35.9 |
| 6001-340-43560 | TELEPHONE | 901.64 | 901.64 | 2,500.00 | 1,598.36 | 36.1 |
| 6001-340-43570 | HEAT | 1,903.15 | 1,903.15 | 4,000.00 | 2,096.85 | 47.6 |
| 6001-340-43600 | PUBLISHING/PRINTING/ADVERTISIN | 742.79 | 742.79 | .00 | (742.79) | .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 | 326.17 | 326.17 | 700.00 | 373.83 | 46.6 |
| 6001-340-44220 | CLOTHING & UNIFORMS | 46.91 | 46.91 | .00 | (46.91) | .0 |
| 6001-340-44240 | GAS, OIL, GREASE, ETC. | 2,463.51 | 2,463.51 | 8,000.00 | 5,536.49 | 30.8 |
| 6001-340-44260 | EQUIPMENT MAINTENANCE | 16,450.54 | 16,450.54 | 25,000.00 | 8,549.46 | 65.8 |
| 6001-340-44280 | TOOLS & EQUIP. EXPENSE | 1,937.88 | 1,937.88 | 10,000.00 | 8,062.12 | 19.4 |
| 6001-340-44300 | BUILDING MAINT. EXPENSE | 1,360.37 | 1,360.37 | 500.00 | (860.37) | 272.1 |
| 6001-340-44410 | METER REPAIR EXPENSE | 2,130.62 | 2,130.62 | 5,000.00 | 2,869.38 | 42.6 |
| 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. | 5,239.85 | 5,239.85 | 20,000.00 | 14,760.15 | 26.2 |
| 6001-340-44810 | METERS EXPENSE | 13,568.87 | 13,568.87 | 17,000.00 | 3,431.13 | 79.8 |
| 6001-340-44820 | HYDRANTS EXPENSE | 21,661.50 | 21,661.50 | 32,000.00 | 10,338.50 | 67.7 |
| 6001-340-44900 | MISCELLANEOUS EXPENSE | 194.35 | 194.35 | 1,500.00 | 1,305.65 | 13.0 |
| 6001-340-56290 | LEASE/PERMIT PAYMENT | .00 | .00 | 280.00 | 280.00 | .0 |
| 6001-340-56450 | SAFETY EQUIPMENT | 209.46 | 209.46 | 3,000.00 | 2,790.54 | 7.0 |
| 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 | 180,123.37 | 180,123.37 | 384,660.02 | 204,536.65 | 46.8 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 | 22,596.74 | 22,596.74 | 60,000.00 | 37,403.26 | 37.7 |
| 6001-342-43560 | TELEPHONE | 230.38 | 230.38 | 800.00 | 569.62 | 28.8 |
| 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 | 2,154.64 | 2,154.64 | 5,000.00 | 2,845.36 | 43.1 |
| 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>37,737.47</u> | <u>37,737.47</u> | <u>179,850.00</u> | <u>142,112.53</u> | <u>21.0</u> |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------------|--------------|-------|
| <u>WATER TREATMENT PLANT</u> | | | | | |
| 6001-343-41100 PERMANENT SALARIES | 40,894.21 | 40,894.21 | 79,494.00 | 38,599.79 | 51.4 |
| 6001-343-41300 OVERTIME SALARIES | 4,169.81 | 4,169.81 | 1,000.00 | (3,169.81) | 417.0 |
| 6001-343-42100 HEALTH INS. PREMIUMS (BCBS) | 5,986.79 | 5,986.79 | 12,585.21 | 6,598.42 | 47.6 |
| 6001-343-42200 FICA EXPENSE | 2,713.54 | 2,713.54 | 4,990.63 | 2,277.09 | 54.4 |
| 6001-343-42250 CITY SHARE NDPERS | 767.07 | 767.07 | .00 | (767.07) | .0 |
| 6001-343-42300 CITY SHARE DEFERRED COMP. | 3,045.78 | 3,045.78 | 8,105.75 | 5,059.97 | 37.6 |
| 6001-343-42350 MEDICARE | 634.62 | 634.62 | 1,167.16 | 532.54 | 54.4 |
| 6001-343-43080 LAB FEES | 7,561.04 | 7,561.04 | 15,000.00 | 7,438.96 | 50.4 |
| 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 | 835.99 | 835.99 | 5,000.00 | 4,164.01 | 16.7 |
| 6001-343-43330 MAINT./LEASE ON EQ./SOFTWARE | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 6001-343-43400 EDUCATION & TRAINING | 2,198.36 | 2,198.36 | 1,000.00 | (1,198.36) | 219.8 |
| 6001-343-43510 ELECTRICITY | 19,564.22 | 19,564.22 | 50,000.00 | 30,435.78 | 39.1 |
| 6001-343-43560 TELEPHONE | 867.92 | 867.92 | 2,000.00 | 1,132.08 | 43.4 |
| 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 | 2,837.31 | 2,837.31 | 5,000.00 | 2,162.69 | 56.8 |
| 6001-343-44170 DRUG & ALCOHOL TESTING EXP. | .00 | .00 | 100.00 | 100.00 | .0 |
| 6001-343-44210 JANITORIAL SUPPLIES EXPENSE | 67.28 | 67.28 | 500.00 | 432.72 | 13.5 |
| 6001-343-44220 CLOTHING & UNIFORMS | 1,857.04 | 1,857.04 | 1,000.00 | (857.04) | 185.7 |
| 6001-343-44230 CHEMICAL SUPPLIES EXPENSE | 62,314.20 | 62,314.20 | 100,000.00 | 37,685.80 | 62.3 |
| 6001-343-44240 GAS, OIL, GREASE, ETC. | 84.85 | 84.85 | 3,000.00 | 2,915.15 | 2.8 |
| 6001-343-44260 EQUIPMENT MAINTENANCE | 50,879.32 | 50,879.32 | 15,000.00 | (35,879.32) | 339.2 |
| 6001-343-44280 TOOLS & EQUIP. EXPENSE | 752.83 | 752.83 | 15,000.00 | 14,247.17 | 5.0 |
| 6001-343-44300 BUILDING MAINT. EXPENSE | 2,147.41 | 2,147.41 | 7,500.00 | 5,352.59 | 28.6 |
| 6001-343-44440 RESERVOIR MAINT. EXPENSE | .00 | .00 | 7,000.00 | 7,000.00 | .0 |
| 6001-343-44900 MISCELLANEOUS EXPENSE | 233.96 | 233.96 | .00 | (233.96) | .0 |
| 6001-343-56450 SAFETY EQUIPMENT | 208.92 | 208.92 | 3,000.00 | 2,791.08 | 7.0 |
| 6001-343-58480 SCADA SYSTEM EXPENSES | 14,250.62 | 14,250.62 | 10,000.00 | (4,250.62) | 142.5 |
| TOTAL WATER TREATMENT PLANT | 224,873.09 | 224,873.09 | 363,392.75 | 138,519.66 | 61.9 |
| <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 | 442,733.93 | 442,733.93 | 1,663,214.77 | 1,220,480.84 | 26.6 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------|---------------|------------|--------------|---------------|-------|
| NET REVENUE OVER EXPENDITURES | 159,384.32 | 159,384.32 | (42,214.77) | (201,599.09) | 377.6 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

SEWER FUND

ASSETS

| | | | |
|----------------|--------------------------|---------------|------------|
| 6002-000-11000 | CASH IN COMBINED FUND | 1,095,544.91 | |
| 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 | 89,062.55 | |
| | | | |
| | TOTAL ASSETS | | 984,367.26 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|--------------------------------|--------------|--|
| 6002-000-21210 | ACCOUNTS PAYABLE | 9,094.00 | |
| 6002-000-22200 | WAGES PAYABLE | 136.35 | |
| 6002-000-22210 | FEDERAL WITHHOLDING TAXES PAYA | (724.11) | |
| 6002-000-22220 | STATE W/H TAXES PAYABLE | (35.00) | |
| 6002-000-22290 | MEDICARE PAYABLE | 905.05 | |
| 6002-000-22300 | ND PERS | (974.65) | |
| 6002-000-22310 | FICA PAYABLE | 2,557.85 | |
| 6002-000-22320 | DEFERRED COMP. | (4,518.72) | |
| 6002-000-22370 | MED. & DEP. CARE FLEX PAY. | 1,507.03 | |
| 6002-000-22390 | UNUM INS. PAYABLE | 136.25 | |
| 6002-000-22410 | USABLE(ACCIDENT/CANCER/LIFE) I | (504.13) | |
| 6002-000-22430 | GARNISHMENTS | 960.75 | |
| 6002-000-22440 | HEALTH PREMIUMS PAYABLE | (11,144.41) | |
| | | | |
| | TOTAL LIABILITIES | (2,603.74) | |

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 6002-000-30000 | FUND BALANCE | 678,273.78 | |
| | REVENUE OVER EXPENDITURES - YTD | 308,697.22 | |
| | | | |
| | TOTAL FUND EQUITY | | 986,971.00 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 984,367.26 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

SEWER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|--------------|-------------|-------|
| | <u>TAXES</u> | | | | | |
| 6002-000-31410 | SALES AND USE TAX (1.5%) | 77,190.46 | 77,190.46 | 194,040.00 | 116,849.54 | 39.8 |
| | TOTAL TAXES | 77,190.46 | 77,190.46 | 194,040.00 | 116,849.54 | 39.8 |
| | <u>SOURCE 32</u> | | | | | |
| 6002-000-32290 | MISCELLANEOUS PERMITS | 200.00 | 200.00 | .00 | (200.00) | .0 |
| | TOTAL SOURCE 32 | 200.00 | 200.00 | .00 | (200.00) | .0 |
| | <u>CHARGES & SERVICES</u> | | | | | |
| 6002-000-34810 | SEWER CHARGES | 433,344.10 | 433,344.10 | 1,000,000.00 | 566,655.90 | 43.3 |
| 6002-000-34820 | RURAL SEWER COLLECTIONS | 13,089.09 | 13,089.09 | 30,000.00 | 16,910.91 | 43.6 |
| 6002-000-34830 | HIGHWAY 20 LIFT STATION | 7,198.76 | 7,198.76 | 14,480.00 | 7,281.24 | 49.7 |
| 6002-000-34831 | HIGHWAY 20 MINI LIFT STATION | 4,493.48 | 4,493.48 | 7,000.00 | 2,506.52 | 64.2 |
| 6002-000-34841 | CREEL BAY PUMP STATION | 1,342.89 | 1,342.89 | 11,300.00 | 9,957.11 | 11.9 |
| 6002-000-34842 | LAKEWOOD PUMP STATION | 9,171.89 | 9,171.89 | 20,620.00 | 11,448.11 | 44.5 |
| 6002-000-34880 | COUNTRY CLUB LIFT STATION | 10,432.15 | 10,432.15 | 2,178.00 | (8,254.15) | 479.0 |
| 6002-000-34900 | MISCELLANEOUS SERVICES | 2,340.00 | 2,340.00 | 10,000.00 | 7,660.00 | 23.4 |
| | TOTAL CHARGES & SERVICES | 481,412.36 | 481,412.36 | 1,095,578.00 | 614,165.64 | 43.9 |
| | <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 | 7,208.00 | 7,208.00 | 12,000.00 | 4,792.00 | 60.1 |
| 6002-000-36900 | MISCELLANEOUS REVENUE | 22.26 | 22.26 | .00 | (22.26) | .0 |
| 6002-000-36990 | REIMB. OF EXPENDITURES | 10,150.46 | 10,150.46 | 20,000.00 | 9,849.54 | 50.8 |
| | TOTAL MISC. REVENUES | 17,380.72 | 17,380.72 | 52,000.00 | 34,619.28 | 33.4 |
| | <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 | 576,183.54 | 576,183.54 | 1,401,618.00 | 825,434.46 | 41.1 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

SEWER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|------------|-------------|-------|
| <u>SEWER OPERATION</u> | | | | | |
| 6002-320-41100 PERMANENT SALARIES | 42,584.98 | 42,584.98 | 132,778.50 | 90,193.52 | 32.1 |
| 6002-320-41300 OVERTIME SALARIES | 2,572.22 | 2,572.22 | 3,000.00 | 427.78 | 85.7 |
| 6002-320-42100 HEALTH INS. PREMIUMS (BCBS) | 16,379.36 | 16,379.36 | 23,450.00 | 7,070.64 | 69.9 |
| 6002-320-42200 FICA EXPENSE | 2,660.14 | 2,660.14 | 8,418.00 | 5,757.86 | 31.6 |
| 6002-320-42250 CITY SHARE NDPERS | 2,130.80 | 2,130.80 | 13,370.80 | 11,240.00 | 15.9 |
| 6002-320-42300 CITY SHARE DEFERRED COMP. | 1,961.00 | 1,961.00 | 1.00 | (1,960.00) | 19610 |
| 6002-320-42350 MEDICARE | 622.04 | 622.04 | 1,969.00 | 1,346.96 | 31.6 |
| 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 | 599.00 | 599.00 | 1,000.00 | 401.00 | 59.9 |
| 6002-320-43510 ELECTRICITY | 6,187.58 | 6,187.58 | 9,000.00 | 2,812.42 | 68.8 |
| 6002-320-43560 TELEPHONE | 917.97 | 917.97 | 1,500.00 | 582.03 | 61.2 |
| 6002-320-43570 HEAT | 1,903.16 | 1,903.16 | 4,000.00 | 2,096.84 | 47.6 |
| 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 | 68.09 | 68.09 | 700.00 | 631.91 | 9.7 |
| 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 | 254.44 | 254.44 | .00 | (254.44) | .0 |
| 6002-320-44240 GAS, OIL, GREASE, ETC. | 2,320.44 | 2,320.44 | 15,000.00 | 12,679.56 | 15.5 |
| 6002-320-44260 EQUIPMENT MAINTENANCE | 8,881.38 | 8,881.38 | 12,000.00 | 3,118.62 | 74.0 |
| 6002-320-44280 TOOLS & EQUIP. EXPENSE | 501.96 | 501.96 | 4,500.00 | 3,998.04 | 11.2 |
| 6002-320-44300 BUILDING MAINT. EXPENSE | 2,016.70 | 2,016.70 | 5,000.00 | 2,983.30 | 40.3 |
| 6002-320-44510 LIFT MAINTENANCE EXPENSE | 909.98 | 909.98 | 17,000.00 | 16,090.02 | 5.4 |
| 6002-320-44520 SEWER LINE MAINTENANCE EXPENSE | 474.84 | 474.84 | 1,000.00 | 525.16 | 47.5 |
| 6002-320-44840 HWY 19 LIFT MAINTENANCE | 941.74 | 941.74 | 6,000.00 | 5,058.26 | 15.7 |
| 6002-320-44900 MISCELLANEOUS EXPENSE | 115.80 | 115.80 | 1,000.00 | 884.20 | 11.6 |
| 6002-320-56290 LEASE/PERMIT PAYMENT | 995.02 | 995.02 | .00 | (995.02) | .0 |
| 6002-320-56450 SAFETY EQUIPMENT | 213.40 | 213.40 | 2,000.00 | 1,786.60 | 10.7 |
| 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 | 101,662.73 | 101,662.73 | 286,362.30 | 184,699.57 | 35.5 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

SEWER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|------------|------------|------|
| <u>STORM SEWER</u> | | | | | |
| 6002-321-41100 PERMANENT SALARIES | 2,007.16 | 2,007.16 | 68,785.00 | 66,777.84 | 2.9 |
| 6002-321-41300 OVERTIME SALARIES | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 6002-321-42100 HEALTH INS. PREMIUMS (BCBS) | 5,552.69 | 5,552.69 | 22,000.00 | 16,447.31 | 25.2 |
| 6002-321-42200 FICA EXPENSE | 124.44 | 124.44 | 4,513.00 | 4,388.56 | 2.8 |
| 6002-321-42250 CITY SHARE NDPERS | 202.12 | 202.12 | .00 (| 202.12) | .0 |
| 6002-321-42300 CITY SHARE DEFERRED COMP. | .00 | .00 | 6,927.00 | 6,927.00 | .0 |
| 6002-321-42350 MEDICARE | 29.10 | 29.10 | 1,055.00 | 1,025.90 | 2.8 |
| 6002-321-43210 FIRE AND TORNADO | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 6002-321-43510 ELECTRICITY | 9,637.14 | 9,637.14 | 15,000.00 | 5,362.86 | 64.3 |
| 6002-321-43560 TELEPHONE | 252.44 | 252.44 | .00 (| 252.44) | .0 |
| 6002-321-44220 CLOTHING & UNIFORMS | 299.95 | 299.95 | .00 (| 299.95) | .0 |
| 6002-321-44260 EQUIPMENT MAINTENANCE | 2,151.72 | 2,151.72 | 4,000.00 | 1,848.28 | 53.8 |
| 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 | 3,946.10 | 3,946.10 | 9,000.00 | 5,053.90 | 43.9 |
| 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 |
| TOTAL STORM SEWER | 27,496.53 | 27,496.53 | 187,755.00 | 160,258.47 | 14.6 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

SEWER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|------------|------------|-------|
| <u>WASTEWATER TREATMENT</u> | | | | | |
| 6002-322-41100 PERMANENT SALARIES | 22,564.03 | 22,564.03 | 63,714.00 | 41,149.97 | 35.4 |
| 6002-322-41200 TEMP./PART TIME SALARIES | 808.50 | 808.50 | .00 (| 808.50) | .0 |
| 6002-322-41300 OVERTIME SALARIES | 868.59 | 868.59 | 1,500.00 | 631.41 | 57.9 |
| 6002-322-42100 HEALTH INS. PREMIUMS (BCBS) | 3,780.00 | 3,780.00 | 11,750.00 | 7,970.00 | 32.2 |
| 6002-322-42200 FICA EXPENSE | 1,489.14 | 1,489.14 | 4,043.00 | 2,553.86 | 36.8 |
| 6002-322-42250 CITY SHARE NDPERS | 2,272.17 | 2,272.17 | .00 (| 2,272.17) | .0 |
| 6002-322-42300 CITY SHARE DEFERRED COMP. | .00 | .00 | 6,416.00 | 6,416.00 | .0 |
| 6002-322-42350 MEDICARE | 348.26 | 348.26 | 946.00 | 597.74 | 36.8 |
| 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 | 4,057.08 | 4,057.08 | 11,000.00 | 6,942.92 | 36.9 |
| 6002-322-43560 TELEPHONE | 299.63 | 299.63 | 600.00 | 300.37 | 49.9 |
| 6002-322-43570 HEAT | 1,903.18 | 1,903.18 | 4,000.00 | 2,096.82 | 47.6 |
| 6002-322-43830 GRAVEL EXPENSE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 6002-322-44100 OFFICE SUP. & POSTAGE | 147.06 | 147.06 | 250.00 | 102.94 | 58.8 |
| 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 | 1,045.93 | 1,045.93 | 400.00 (| 645.93) | 261.5 |
| 6002-322-44230 CHEMICAL SUPPLIES EXPENSE | .00 | .00 | 200.00 | 200.00 | .0 |
| 6002-322-44240 GAS, OIL, GREASE, ETC. | 3,217.55 | 3,217.55 | 15,000.00 | 11,782.45 | 21.5 |
| 6002-322-44260 EQUIPMENT MAINTENANCE | 5,113.43 | 5,113.43 | 15,000.00 | 9,886.57 | 34.1 |
| 6002-322-44280 TOOLS & EQUIP. EXPENSE | 5,758.14 | 5,758.14 | 1,500.00 (| 4,258.14) | 383.9 |
| 6002-322-44300 BUILDING MAINT. EXPENSE | 601.15 | 601.15 | 1,500.00 | 898.85 | 40.1 |
| 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 | 55,032.58 | 55,032.58 | 171,719.00 | 116,686.42 | 32.1 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

SEWER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|--------------------------------|---------------|------------|--------------|---------------|--------|
| | <u>EMBANKMENT</u> | | | | | |
| 6002-323-41100 | PERMANENT SALARIES | 24,312.75 | 24,312.75 | 58,130.00 | 33,817.25 | 41.8 |
| 6002-323-41300 | OVERTIME SALARIES | 3,909.72 | 3,909.72 | .00 | (3,909.72) | .0 |
| 6002-323-42100 | HEALTH INS. PREMIUMS (BCBS) | 9,535.90 | 9,535.90 | 20,250.00 | 10,714.10 | 47.1 |
| 6002-323-42200 | FICA EXPENSE | 1,689.00 | 1,689.00 | 3,604.00 | 1,915.00 | 46.9 |
| 6002-323-42250 | CITY SHARE NDPERS | 2,448.34 | 2,448.34 | .00 | (2,448.34) | .0 |
| 6002-323-42300 | CITY SHARE DEFERRED COMP. | .00 | .00 | 5,854.00 | 5,854.00 | .0 |
| 6002-323-42350 | MEDICARE | 395.00 | 395.00 | 843.00 | 448.00 | 46.9 |
| 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 | 7,082.86 | 7,082.86 | 7,000.00 | (82.86) | 101.2 |
| 6002-323-44280 | TOOLS & EQUIP. EXPENSE | 1,534.58 | 1,534.58 | .00 | (1,534.58) | .0 |
| 6002-323-44300 | BUILDING MAINT. EXPENSE | 13.99 | 13.99 | .00 | (13.99) | .0 |
| 6002-323-44740 | EAST BAY PUMP STATION | 9,365.05 | 9,365.05 | 16,000.00 | 6,634.95 | 58.5 |
| 6002-323-44750 | 17TH STREET PUMP STATION | 1,800.48 | 1,800.48 | 3,000.00 | 1,199.52 | 60.0 |
| 6002-323-44760 | CREEL BAY PUMP STATION | 11,755.55 | 11,755.55 | 35,000.00 | 23,244.45 | 33.6 |
| 6002-323-44780 | HWY 20 PUMP STATION | 3,066.51 | 3,066.51 | 6,000.00 | 2,933.49 | 51.1 |
| 6002-323-44781 | MINI HWY 20 PUMP STATION | 496.81 | 496.81 | .00 | (496.81) | .0 |
| 6002-323-44790 | COUNTRY CLUB PUMP STATION | 408.88 | 408.88 | 1,278.00 | 869.12 | 32.0 |
| 6002-323-44791 | LAKEWOOD PUMP STATION | 5,419.07 | 5,419.07 | 11,300.00 | 5,880.93 | 48.0 |
| 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 | 83,294.48 | 83,294.48 | 251,059.00 | 167,764.52 | 33.2 |
| | <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 | 267,486.32 | 267,486.32 | 1,396,673.30 | 1,129,186.98 | 19.2 |
| | NET REVENUE OVER EXPENDITURES | 308,697.22 | 308,697.22 | 4,944.70 | (303,752.52) | 6243.0 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

SANITATION FUND

ASSETS

| | | | |
|----------------|--------------------------|------------|--------------|
| 6003-000-11000 | CASH IN COMBINED FUND | 969,463.44 | |
| 6003-000-11100 | CASH ON HAND | 20.00 | |
| 6003-000-12040 | ACCTS. REC. (SPEC/OTHER) | 34,650.78 | |
| 6003-000-12110 | UB ACCOUNTS RECEIVABLE | 169,655.48 | |
| | | | |
| | TOTAL ASSETS | | 1,173,789.70 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|--------------------------------|-------------|-----------|
| 6003-000-21210 | ACCOUNTS PAYABLE | 11,745.19 | |
| 6003-000-22220 | STATE W/H TAXES PAYABLE | 374.00 | |
| 6003-000-22290 | MEDICARE PAYABLE | 609.53 | |
| 6003-000-22300 | ND PERS | (1,615.04) | |
| 6003-000-22310 | FICA PAYABLE | 2,607.88 | |
| 6003-000-22320 | DEFERRED COMP. | (3,735.23) | |
| 6003-000-22390 | UNUM INS. PAYABLE | (379.21) | |
| 6003-000-22410 | USABLE(ACCIDENT/CANCER/LIFE) I | (283.23) | |
| 6003-000-22430 | GARNISHMENTS | 1,853.43 | |
| 6003-000-22440 | HEALTH PREMIUMS PAYABLE | 9,261.21 | |
| | | | |
| | TOTAL LIABILITIES | | 20,438.53 |

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|--------------|
| 6003-000-30000 | FUND BALANCE | 867,573.23 | |
| | REVENUE OVER EXPENDITURES - YTD | 285,777.94 | |
| | | | |
| | TOTAL FUND EQUITY | | 1,153,351.17 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 1,173,789.70 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

SANITATION FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|-------------------------------|---------------|------------|--------------|--------------|-------|
| | <u>INTERGOVT. REVENUE</u> | | | | | |
| 6003-000-33640 | RAMSEY COUNTY CONTRIBUTIONS | 10,000.00 | 10,000.00 | 10,000.00 | .00 | 100.0 |
| | TOTAL INTERGOVT. REVENUE | 10,000.00 | 10,000.00 | 10,000.00 | .00 | 100.0 |
| | <u>CHARGES & SERVICES</u> | | | | | |
| 6003-000-34410 | SANITATION CHARGES | 755,219.71 | 755,219.71 | 1,858,000.00 | 1,102,780.29 | 40.7 |
| 6003-000-34420 | SPECIAL PICKUPS | 37,505.59 | 37,505.59 | 96,000.00 | 58,494.41 | 39.1 |
| 6003-000-34430 | INERT LANDFILL TIPPING | 35,534.00 | 35,534.00 | 85,000.00 | 49,466.00 | 41.8 |
| 6003-000-34480 | TRANSFER STATION TIPPING | 13,982.00 | 13,982.00 | 24,000.00 | 10,018.00 | 58.3 |
| 6003-000-34490 | ROLL-OFF RENTAL | 71,504.50 | 71,504.50 | 198,450.00 | 126,945.50 | 36.0 |
| 6003-000-34500 | RENTAL OF DUMPSTER | 20,387.26 | 20,387.26 | 51,500.00 | 31,112.74 | 39.6 |
| 6003-000-34540 | SALE OF GARBAGE BAGS | 12,165.00 | 12,165.00 | 20,000.00 | 7,835.00 | 60.8 |
| 6003-000-34550 | SALE OF RECYCLABLES | 1,618.36 | 1,618.36 | .00 | (1,618.36) | .0 |
| 6003-000-34900 | MISCELLANEOUS SERVICES | 25.17 | 25.17 | 113.00 | 87.83 | 22.3 |
| | TOTAL CHARGES & SERVICES | 947,941.59 | 947,941.59 | 2,333,063.00 | 1,385,121.41 | 40.6 |
| | <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 | 1,360.02 | 1,360.02 | .00 | (1,360.02) | .0 |
| 6003-000-36900 | MISCELLANEOUS REVENUE | 5,533.45 | 5,533.45 | .00 | (5,533.45) | .0 |
| | TOTAL MISC. REVENUES | 6,893.47 | 6,893.47 | 20,000.00 | 13,106.53 | 34.5 |
| | <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 | 964,835.06 | 964,835.06 | 2,663,063.00 | 1,698,227.94 | 36.2 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

SANITATION FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-----------------------------|--------------------------------|------------|------------|--------------|-----------------|
| <u>SANITATION OPERATION</u> | | | | | |
| 6003-330-41100 | PERMANENT SALARIES | 176,532.55 | 176,532.55 | 424,632.00 | 248,099.45 41.6 |
| 6003-330-41200 | TEMP./PART TIME SALARIES | 4,189.50 | 4,189.50 | 15,000.00 | 10,810.50 27.9 |
| 6003-330-41300 | OVERTIME SALARIES | 5,789.57 | 5,789.57 | 7,000.00 | 1,210.43 82.7 |
| 6003-330-42100 | HEALTH INS. PREMIUMS (BCBS) | 48,032.89 | 48,032.89 | 116,000.00 | 67,967.11 41.4 |
| 6003-330-42200 | FICA EXPENSE | 11,404.79 | 11,404.79 | 27,691.00 | 16,286.21 41.2 |
| 6003-330-42250 | CITY SHARE NDPERS | 6,191.56 | 6,191.56 | 42,760.44 | 36,568.88 14.5 |
| 6003-330-42300 | CITY SHARE DEFERRED COMP. | 10,561.05 | 10,561.05 | .00 (| 10,561.05) .0 |
| 6003-330-42350 | MEDICARE | 2,667.26 | 2,667.26 | 6,476.00 | 3,808.74 41.2 |
| 6003-330-42400 | WORKERS COMP. EXPENSE | 6,804.44 | 6,804.44 | 7,420.04 | 615.60 91.7 |
| 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 | 5,088.35 | 5,088.35 | 13,000.00 | 7,911.65 39.1 |
| 6003-330-43560 | TELEPHONE | 554.56 | 554.56 | 2,000.00 | 1,445.44 27.7 |
| 6003-330-43570 | HEAT | 6,814.56 | 6,814.56 | 11,000.00 | 4,185.44 62.0 |
| 6003-330-43600 | PUBLISHING/PRINTING/ADVERTISIN | 2,571.79 | 2,571.79 | 10,000.00 | 7,428.21 25.7 |
| 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 | 14,394.88 | 14,394.88 | 7,500.00 (| 6,894.88) 191.9 |
| 6003-330-44170 | DRUG & ALCOHOL TESTING EXP. | 86.05 | 86.05 | 600.00 | 513.95 14.3 |
| 6003-330-44200 | OPERATION & MAINT. EXPENSE | 4,381.96 | 4,381.96 | 11,000.00 | 6,618.04 39.8 |
| 6003-330-44210 | JANITORIAL SUPPLIES EXPENSE | 143.81 | 143.81 | 500.00 | 356.19 28.8 |
| 6003-330-44220 | CLOTHING & UNIFORMS | 1,325.62 | 1,325.62 | 3,600.00 | 2,274.38 36.8 |
| 6003-330-44240 | GAS, OIL, GREASE, ETC. | 21,418.52 | 21,418.52 | 85,000.00 | 63,581.48 25.2 |
| 6003-330-44260 | EQUIPMENT MAINTENANCE | 9,697.52 | 9,697.52 | 60,000.00 | 50,302.48 16.2 |
| 6003-330-44280 | TOOLS & EQUIP. EXPENSE | 207.69 | 207.69 | 1,000.00 | 792.31 20.8 |
| 6003-330-44300 | BUILDING MAINT. EXPENSE | 9,900.07 | 9,900.07 | 12,000.00 | 2,099.93 82.5 |
| 6003-330-44710 | REFUSE CONTAINERS | 13,421.99 | 13,421.99 | 17,500.00 | 4,078.01 76.7 |
| 6003-330-44720 | RECYCLING EXPENSES | 45,229.04 | 45,229.04 | 105,000.00 | 59,770.96 43.1 |
| 6003-330-44730 | SPRING & FALL CLEANUP EXP. | 4,022.26 | 4,022.26 | .00 (| 4,022.26) .0 |
| 6003-330-44900 | MISCELLANEOUS EXPENSE | 1,045.25 | 1,045.25 | 1,000.00 (| 45.25) 104.5 |
| 6003-330-56450 | SAFETY EQUIPMENT | 389.87 | 389.87 | 1,800.00 | 1,410.13 21.7 |
| 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 | | 415,567.40 | 415,567.40 | 1,305,115.48 | 889,548.08 31.8 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

SANITATION FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------|-----------------------------|------------|------------|-------------|-----------------|
| <u>INERT LANDFILL</u> | | | | | |
| 6003-335-41100 | PERMANENT SALARIES | 24,477.61 | 24,477.61 | 57,951.00 | 33,473.39 42.2 |
| 6003-335-41300 | OVERTIME SALARIES | 41.80 | 41.80 | 100.00 | 58.20 41.8 |
| 6003-335-42100 | HEALTH INS. PREMIUMS (BCBS) | 2,715.15 | 2,715.15 | 9,200.00 | 6,484.85 29.5 |
| 6003-335-42200 | FICA EXPENSE | 1,520.20 | 1,520.20 | 3,599.00 | 2,078.80 42.2 |
| 6003-335-42300 | CITY SHARE DEFERRED COMP. | 2,240.42 | 2,240.42 | 5,836.00 | 3,595.58 38.4 |
| 6003-335-42350 | MEDICARE | 355.56 | 355.56 | 842.00 | 486.44 42.2 |
| 6003-335-43210 | FIRE AND TORNADO | .00 | .00 | 175.00 | 175.00 .0 |
| 6003-335-43510 | ELECTRICITY | 1,210.38 | 1,210.38 | 1,800.00 | 589.62 67.2 |
| 6003-335-43560 | TELEPHONE | 299.75 | 299.75 | .00 (| 299.75) .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 | 3,350.77 | 3,350.77 | 20,000.00 | 16,649.23 16.8 |
| 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. | 4,680.00 | 4,680.00 | 12,000.00 | 7,320.00 39.0 |
| 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 | 1,395.00 | 1,395.00 | 7,500.00 | 6,105.00 18.6 |
| | TOTAL INERT LANDFILL | 42,286.64 | 42,286.64 | 166,452.00 | 124,165.36 25.4 |
| <u>TRANSFER STATION</u> | | | | | |
| 6003-336-41100 | PERMANENT SALARIES | 37,211.88 | 37,211.88 | 88,101.00 | 50,889.12 42.2 |
| 6003-336-41300 | OVERTIME SALARIES | 1,449.84 | 1,449.84 | 2,500.00 | 1,050.16 58.0 |
| 6003-336-42100 | HEALTH INS. PREMIUMS (BCBS) | 12,888.54 | 12,888.54 | 25,900.00 | 13,011.46 49.8 |
| 6003-336-42200 | FICA EXPENSE | 2,239.89 | 2,239.89 | 5,617.00 | 3,377.11 39.9 |
| 6003-336-42300 | CITY SHARE DEFERRED COMP. | 3,405.95 | 3,405.95 | 8,872.00 | 5,466.05 38.4 |
| 6003-336-42350 | MEDICARE | 523.80 | 523.80 | 1,314.00 | 790.20 39.9 |
| 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 | 1,162.43 | 1,162.43 | 3,500.00 | 2,337.57 33.2 |
| 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 | 669.85 | 669.85 | 1,000.00 | 330.15 67.0 |
| 6003-336-44210 | JANITORIAL SUPPLIES EXPENSE | .00 | .00 | 200.00 | 200.00 .0 |
| 6003-336-44240 | GAS, OIL, GREASE, ETC. | 13,625.87 | 13,625.87 | 45,000.00 | 31,374.13 30.3 |
| 6003-336-44260 | EQUIPMENT MAINTENANCE | 16,995.02 | 16,995.02 | 15,000.00 (| 1,995.02) 113.3 |
| 6003-336-44280 | TOOLS & EQUIP. EXPENSE | .00 | .00 | 300.00 | 300.00 .0 |
| 6003-336-44300 | BUILDING MAINT. EXPENSE | 3,835.82 | 3,835.82 | 2,500.00 (| 1,335.82) 153.4 |
| 6003-336-44710 | REFUSE CONTAINERS | 17,400.00 | 17,400.00 | 20,000.00 | 2,600.00 87.0 |
| 6003-336-44720 | RECYCLING EXPENSES | .00 | .00 | 500.00 | 500.00 .0 |
| 6003-336-58800 | TRANSFER STATION TIPPING | 107,637.84 | 107,637.84 | 291,824.00 | 184,186.16 36.9 |
| | TOTAL TRANSFER STATION | 221,203.08 | 221,203.08 | 516,076.00 | 294,872.92 42.9 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 | 679,057.12 | 679,057.12 | 2,690,345.48 | 2,011,288.36 | 25.2 |
| | | | | | | |
| | NET REVENUE OVER EXPENDITURES | 285,777.94 | 285,777.94 | (27,282.48) | (313,060.42) | 1047.5 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

WATER SOURCE REPLACEMENT

ASSETS

| | | | | |
|----------------|------------------------|---|--------------|--------------|
| 6006-000-11000 | CASH IN COMBINED FUND | (| 168,476.62) | |
| 6006-000-11320 | BREMER BK CHK #1000488 | | 3,399,974.43 | |
| | | | | |
| | TOTAL ASSETS | | | 3,231,497.81 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|----------------|---------------------------------|-----------|--------------|--------------|
| 6006-000-30000 | FUND BALANCE | | 3,171,837.72 | |
| | REVENUE OVER EXPENDITURES - YTD | 59,660.09 | | |
| | | | | |
| | TOTAL FUND EQUITY | | | 3,231,497.81 |
| | TOTAL LIABILITIES AND EQUITY | | | 3,231,497.81 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 | 59,660.09 | 59,660.09 | 157,500.00 | 97,839.91 | 37.9 |
| | TOTAL SOURCE 36 | 59,660.09 | 59,660.09 | 157,500.00 | 97,839.91 | 37.9 |
| | TOTAL FUND REVENUE | 59,660.09 | 59,660.09 | 427,500.00 | 367,839.91 | 14.0 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 | 59,660.09 | 59,660.09 | 270,000.00 | 210,339.91 | 22.1 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

LIBRARY

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 8002-000-11000 | CASH IN COMBINED FUND | 248,780.18 | |
| 8002-000-11100 | CASH ON HAND | 192.50 | |
| | | | |
| | TOTAL ASSETS | | 248,972.68 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|--------------------------------|----------|----------|
| 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 | 3,585.22 | |
| 8002-000-22310 | FICA PAYABLE | 1,654.58 | |
| 8002-000-22390 | UNUM INS. PAYABLE | 398.60 | |
| 8002-000-22430 | GARNISHMENTS | 440.27 | |
| 8002-000-22440 | HEALTH PREMIUMS PAYABLE | 1,518.45 | |
| | | | |
| | TOTAL LIABILITIES | | 8,529.22 |

FUND EQUITY

| | | | |
|----------------|---------------------------------|------------|------------|
| 8002-000-30000 | FUND BALANCE | 81,458.94 | |
| | REVENUE OVER EXPENDITURES - YTD | 158,984.52 | |
| | | | |
| | TOTAL FUND EQUITY | | 240,443.46 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 248,972.68 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

LIBRARY

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|---------------------------|---------------|------------|------------|--------------|-------|
| | <u>TAXES</u> | | | | | |
| 8002-000-31100 | GENERAL PROPERTY TAXES | 96,791.68 | 96,791.68 | 118,686.90 | 21,895.22 | 81.6 |
| 8002-000-31130 | RAMSEY COUNTY TAXES | 184,696.95 | 184,696.95 | 201,590.56 | 16,893.61 | 91.6 |
| | TOTAL TAXES | 281,488.63 | 281,488.63 | 320,277.46 | 38,788.83 | 87.9 |
| | <u>INTERGOVT. REVENUE</u> | | | | | |
| 8002-000-33600 | STATE GRANT PROGRAM | .00 | .00 | 7,200.00 | 7,200.00 | .0 |
| 8002-000-33620 | COUNTY TELECOMMUNICATION | 798.00 | 798.00 | 798.00 | .00 | 100.0 |
| | TOTAL INTERGOVT. REVENUE | 798.00 | 798.00 | 7,998.00 | 7,200.00 | 10.0 |
| | <u>MISC. REVENUES</u> | | | | | |
| 8002-000-36010 | PHOTO COPY CHARGES | 812.75 | 812.75 | 1,000.00 | 187.25 | 81.3 |
| 8002-000-36030 | SALES | 287.60 | 287.60 | 1,000.00 | 712.40 | 28.8 |
| 8002-000-36040 | LOST & DAMAGED ITEMS | 334.60 | 334.60 | 500.00 | 165.40 | 66.9 |
| 8002-000-36050 | OVERDUE FINES | 10.00 | 10.00 | .00 | (10.00) | .0 |
| 8002-000-36060 | NON-RESIDENT LIBRARY FEE | 421.46 | 421.46 | 600.00 | 178.54 | 70.2 |
| 8002-000-36065 | LIBRARY CARD FEE | 43.80 | 43.80 | 100.00 | 56.20 | 43.8 |
| 8002-000-36066 | COMPUTER USE FEE | 9.50 | 9.50 | 100.00 | 90.50 | 9.5 |
| 8002-000-36070 | DONATIONS | 324.44 | 324.44 | 1,000.00 | 675.56 | 32.4 |
| 8002-000-36090 | FOUNDATION SUPPORT | 11,805.00 | 11,805.00 | .00 | (11,805.00) | .0 |
| 8002-000-36100 | INTEREST EARNINGS | 3,769.02 | 3,769.02 | 1,000.00 | (2,769.02) | 376.9 |
| 8002-000-36110 | GRANTS | 14,277.78 | 14,277.78 | 10,000.00 | (4,277.78) | 142.8 |
| 8002-000-36230 | ILL FEES | 31.75 | 31.75 | 150.00 | 118.25 | 21.2 |
| 8002-000-36900 | MISCELLANEOUS REVENUE | 1,392.60 | 1,392.60 | .00 | (1,392.60) | .0 |
| 8002-000-36990 | REIMB. OF EXPENDITURES | 149.35 | 149.35 | .00 | (149.35) | .0 |
| | TOTAL MISC. REVENUES | 33,669.65 | 33,669.65 | 15,450.00 | (18,219.65) | 217.9 |
| | TOTAL FUND REVENUE | 315,956.28 | 315,956.28 | 343,725.46 | 27,769.18 | 91.9 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

LIBRARY

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|-------------|---------------|--------|
| <u>NON-DEPARTMENTAL</u> | | | | | |
| 8002-000-41100 PERMANENT SALARIES | 62,422.75 | 62,422.75 | 149,386.00 | 86,963.25 | 41.8 |
| 8002-000-41200 TEMP./PART TIME SALARIES | 18,230.33 | 18,230.33 | 38,400.00 | 20,169.67 | 47.5 |
| 8002-000-42100 HEALTH INS. PREMIUMS (BCBS) | 17,769.21 | 17,769.21 | 35,000.00 | 17,230.79 | 50.8 |
| 8002-000-42200 FICA EXPENSE | 4,938.47 | 4,938.47 | 11,642.73 | 6,704.26 | 42.4 |
| 8002-000-42250 CITY SHARE NDPERS | 6,329.01 | 6,329.01 | .00 | (6,329.01) | .0 |
| 8002-000-42300 CITY SHARE DEFERRED COMP. | .00 | .00 | 15,043.17 | 15,043.17 | .0 |
| 8002-000-42350 MEDICARE | 1,154.89 | 1,154.89 | 2,722.90 | 1,568.01 | 42.4 |
| 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 | 4,828.77 | 4,828.77 | 11,000.00 | 6,171.23 | 43.9 |
| 8002-000-43560 TELEPHONE | 595.24 | 595.24 | 2,000.00 | 1,404.76 | 29.8 |
| 8002-000-43570 HEAT | 186.65 | 186.65 | 350.00 | 163.35 | 53.3 |
| 8002-000-43600 PUBLISHING/PRINTING/ADVERTISIN | 1,019.57 | 1,019.57 | 5,000.00 | 3,980.43 | 20.4 |
| 8002-000-44040 GRANTS EXPENDITURES | 14,750.10 | 14,750.10 | 5,000.00 | (9,750.10) | 295.0 |
| 8002-000-44100 OFFICE SUP. & POSTAGE | 2,965.10 | 2,965.10 | 10,000.00 | 7,034.90 | 29.7 |
| 8002-000-44130 PROGRAM MATERIALS | 365.53 | 365.53 | 1,000.00 | 634.47 | 36.6 |
| 8002-000-44200 OPERATION & MAINT. EXPENSE | 4,649.85 | 4,649.85 | 15,000.00 | 10,350.15 | 31.0 |
| 8002-000-44250 ADULT PRINT | 2,619.43 | 2,619.43 | 8,000.00 | 5,380.57 | 32.7 |
| 8002-000-44270 PERIODICALS | 3,115.90 | 3,115.90 | 2,500.00 | (615.90) | 124.6 |
| 8002-000-44290 JUVENILE PRINT | 1,328.25 | 1,328.25 | 4,000.00 | 2,671.75 | 33.2 |
| 8002-000-44292 LOST & DAMAGE ITEMS EXPENSE | 53.18 | 53.18 | .00 | (53.18) | .0 |
| 8002-000-44300 BUILDING MAINT. EXPENSE | 1,018.18 | 1,018.18 | 5,000.00 | 3,981.82 | 20.4 |
| 8002-000-44350 TECHNOLOGY EXPENSE | 3,640.07 | 3,640.07 | 10,000.00 | 6,359.93 | 36.4 |
| 8002-000-44370 ADULT AUDIO-VISUAL | 948.25 | 948.25 | 2,500.00 | 1,551.75 | 37.9 |
| 8002-000-44380 JUV AUDIO-VISUAL | 182.51 | 182.51 | 500.00 | 317.49 | 36.5 |
| 8002-000-44390 E COLLECTIONS | 1,129.00 | 1,129.00 | 5,000.00 | 3,871.00 | 22.6 |
| 8002-000-44900 MISCELLANEOUS EXPENSE | 149.35 | 149.35 | 100.00 | (49.35) | 149.4 |
| 8002-000-44990 LIBRARY FURNISHING | 1,479.99 | 1,479.99 | 3,000.00 | 1,520.01 | 49.3 |
| 8002-000-58410 SPECIAL ASSESSMENTS | 315.10 | 315.10 | .00 | (315.10) | .0 |
| TOTAL NON-DEPARTMENTAL | 156,971.76 | 156,971.76 | 349,844.80 | 192,873.04 | 44.9 |
| <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 | 156,971.76 | 156,971.76 | 351,427.80 | 194,456.04 | 44.7 |
| NET REVENUE OVER EXPENDITURES | 158,984.52 | 158,984.52 | (7,702.34) | (166,686.86) | 2064.1 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

PARKING AUTHORITY

ASSETS

| | | | |
|----------------|-----------------------|-----------|-----------|
| 8006-000-11000 | CASH IN COMBINED FUND | 73,458.28 | |
| | TOTAL ASSETS | | 73,458.28 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|-----------|-----------|
| 8006-000-30000 | FUND BALANCE | 61,430.05 | |
| | REVENUE OVER EXPENDITURES - YTD | 12,028.23 | |
| | TOTAL FUND EQUITY | | 73,458.28 |
| | TOTAL LIABILITIES AND EQUITY | | 73,458.28 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

PARKING AUTHORITY

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|------------------------------|---------------|------------|-----------|-------------|-------|
| | <u>MISC. REVENUES</u> | | | | | |
| 8006-000-36200 | RENTAL/LEASE EQUIP. OR LAND | 4,525.00 | 4,525.00 | 2,400.00 | (2,125.00) | 188.5 |
| | TOTAL MISC. REVENUES | 4,525.00 | 4,525.00 | 2,400.00 | (2,125.00) | 188.5 |
| | <u>DEBT SERVICE REVENUES</u> | | | | | |
| 8006-000-38590 | PARKING MAINT. 2-01 | 7,523.23 | 7,523.23 | 25,000.00 | 17,476.77 | 30.1 |
| | TOTAL DEBT SERVICE REVENUES | 7,523.23 | 7,523.23 | 25,000.00 | 17,476.77 | 30.1 |
| | TOTAL FUND REVENUE | 12,048.23 | 12,048.23 | 27,400.00 | 15,351.77 | 44.0 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 | 12,028.23 | 12,028.23 | (5,400.00) | (17,428.23) | 222.8 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 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 5 MONTHS ENDING MAY 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 5 MONTHS ENDING MAY 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
MAY 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
MAY 31, 2025

JOB DEVELOPMENT AUTHORITY

ASSETS

| | | | |
|----------------|------------------------|--------------|-----|
| 8010-000-11000 | CASH IN COMBINED FUND | 65,497.78 | |
| 8010-000-11320 | BREMER BK CHK #1000488 | (65,497.78) | |
| | | | |
| | TOTAL ASSETS | | .00 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

SELF INSURANCE

ASSETS

| | | | | |
|----------------|---------------------------|---|------------|--|
| 8011-000-11000 | CASH IN COMBINED FUND | (| 51,165.48) | |
| 8011-000-11370 | BREMER SELF INS. #1000421 | | 682,393.52 | |

| | | | | |
|--------------|--|--|--|------------|
| TOTAL ASSETS | | | | 631,228.04 |
|--------------|--|--|--|------------|

LIABILITIES AND EQUITY

LIABILITIES

| | | | | |
|-------------------|-------------------------|---|------------|--------------|
| 8011-000-22450 | BCBS ADMIN. FEE PAYABLE | (| 59,022.91) | |
| TOTAL LIABILITIES | | | | (59,022.91) |

FUND EQUITY

| | | | | |
|----------------|---------------------------------|---|------------|--|
| 8011-000-30000 | FUND BALANCE | | 732,855.06 | |
| | REVENUE OVER EXPENDITURES - YTD | (| 42,604.11) | |

| | | | | |
|-------------------|--|--|--|------------|
| TOTAL FUND EQUITY | | | | 690,250.95 |
|-------------------|--|--|--|------------|

| | | | | |
|------------------------------|--|--|--|------------|
| TOTAL LIABILITIES AND EQUITY | | | | 631,228.04 |
|------------------------------|--|--|--|------------|

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 | 319,073.88 | 319,073.88 | 690,560.00 | 371,486.12 | 46.2 |
| 8011-000-36900 | MISCELLANEOUS REVENUE | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| | TOTAL MISC. REVENUES | 319,073.88 | 319,073.88 | 700,660.00 | 381,586.12 | 45.5 |
| | TOTAL FUND REVENUE | 319,073.88 | 319,073.88 | 700,660.00 | 381,586.12 | 45.5 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

SELF INSURANCE

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------|-------------------------------|---------------------|---------------------|--------------------|-------------------|---------------|
| | <u>NON-DEPARTMENTAL</u> | | | | | |
| 8011-000-42130 | CDL CLAIMS | 361,677.99 | 361,677.99 | 700,000.00 | 338,322.01 | 51.7 |
| 8011-000-42180 | COBRA CLAIMS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| | TOTAL NON-DEPARTMENTAL | <u>361,677.99</u> | <u>361,677.99</u> | <u>702,000.00</u> | <u>340,322.01</u> | <u>51.5</u> |
| | TOTAL FUND EXPENDITURES | <u>361,677.99</u> | <u>361,677.99</u> | <u>702,000.00</u> | <u>340,322.01</u> | <u>51.5</u> |
| | NET REVENUE OVER EXPENDITURES | <u>(42,604.11)</u> | <u>(42,604.11)</u> | <u>(1,340.00)</u> | <u>41,264.11</u> | <u>(3179.</u> |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 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 5 MONTHS ENDING MAY 31, 2025

SAAF GRANT FUND

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

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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
MAY 31, 2025

AIRPORT HANGAR

ASSETS

| | | | |
|----------------|--------------------------|-----------|-----------|
| 8015-000-11000 | CASH IN COMBINED FUND | 91,718.89 | |
| 8015-000-12040 | ACCTS. REC. (SPEC/OTHER) | 900.00 | |
| | | | |
| | TOTAL ASSETS | | 92,618.89 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|-----------|-----------|
| 8015-000-30000 | FUND BALANCE | 87,618.89 | |
| | REVENUE OVER EXPENDITURES - YTD | 5,000.00 | |
| | | | |
| | TOTAL FUND EQUITY | | 92,618.89 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 92,618.89 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

AIRPORT HANGAR

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|----------------------|---------------|------------|-----------|----------|------|
| | MISC. REVENUES | | | | | |
| 8015-000-36800 | HANGAR BUILDING RENT | 5,000.00 | 5,000.00 | 12,000.00 | 7,000.00 | 41.7 |
| | TOTAL MISC. REVENUES | 5,000.00 | 5,000.00 | 12,000.00 | 7,000.00 | 41.7 |
| | TOTAL FUND REVENUE | 5,000.00 | 5,000.00 | 12,000.00 | 7,000.00 | 41.7 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 | 5,000.00 | 5,000.00 | 10,000.00 | 5,000.00 | 50.0 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

DEVILS LAKE REGIONAL AIRPORT

ASSETS

| | | | |
|----------------|-----------------------|--------------|--------------|
| 9000-000-11000 | CASH IN COMBINED FUND | 1,321,423.22 | |
| 9000-000-12360 | AIRPORT EQUIP RES CD | 17,014.00 | |
| 9000-000-12410 | AIRPORT CD | 23,166.98 | |
| | | | |
| | TOTAL ASSETS | | 1,361,604.20 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|--------------------------------|-------------|----------|
| 9000-000-21210 | ACCOUNTS PAYABLE | 1,024.85 | |
| 9000-000-22210 | FEDERAL WITHHOLDING TAXES PAYA | 881.65 | |
| 9000-000-22220 | STATE W/H TAXES PAYABLE | 857.00 | |
| 9000-000-22290 | MEDICARE PAYABLE | (54.79) | |
| 9000-000-22300 | ND PERS | 549.97 | |
| 9000-000-22310 | FICA PAYABLE | 3,869.28 | |
| 9000-000-22320 | DEFERRED COMP. | (2,459.11) | |
| 9000-000-22370 | MED. & DEP. CARE FLEX PAY. | (694.04) | |
| 9000-000-22390 | UNUM INS. PAYABLE | 349.55 | |
| 9000-000-22410 | USABLE(ACCIDENT/CANCER/LIFE) I | (725.20) | |
| 9000-000-22440 | HEALTH PREMIUMS PAYABLE | 1,454.71 | |
| | | | |
| | TOTAL LIABILITIES | | 5,053.87 |

FUND EQUITY

| | | | |
|----------------|---------------------------------|--------------|--------------|
| 9000-000-30000 | FUND BALANCE | 1,075,898.34 | |
| | REVENUE OVER EXPENDITURES - YTD | 280,651.99 | |
| | | | |
| | TOTAL FUND EQUITY | | 1,356,550.33 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 1,361,604.20 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

DEVILS LAKE REGIONAL AIRPORT

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|---|-------------------|-------------------|-------------------|---------------------|--------------|
| | | | | | | |
| | <u>TAXES</u> | | | | | |
| 9000-000-31100 | GENERAL PROPERTY TAXES | 41,756.74 | 41,756.74 | 50,700.00 | 8,943.26 | 82.4 |
| 9000-000-31130 | RAMSEY COUNTY TAXES | 184,738.78 | 184,738.78 | 203,000.00 | 18,261.22 | 91.0 |
| | TOTAL TAXES | 226,495.52 | 226,495.52 | 253,700.00 | 27,204.48 | 89.3 |
| | | | | | | |
| | <u>INTERGOVT. REVENUE</u> | | | | | |
| 9000-000-33150 | TSA LEASE | 7,842.15 | 7,842.15 | 18,000.00 | 10,157.85 | 43.6 |
| 9000-000-33540 | STATE AID TO AIRPORT | 2,228.96 | 2,228.96 | 6,100.00 | 3,871.04 | 36.5 |
| 9000-000-33580 | STATE AIRLINE TAX | 10,863.25 | 10,863.25 | 11,000.00 | 136.75 | 98.8 |
| 9000-000-33620 | COUNTY TELECOMMUNICATION | 1,074.46 | 1,074.46 | 515.00 | (559.46) | 208.6 |
| | TOTAL INTERGOVT. REVENUE | 22,008.82 | 22,008.82 | 35,615.00 | 13,606.18 | 61.8 |
| | | | | | | |
| | <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 | 3,200.00 | 3,200.00 | 6,400.00 | 3,200.00 | 50.0 |
| 9000-000-36430 | TERMINAL RENT (MESABA/OTHER) | 99,936.13 | 99,936.13 | 117,000.00 | 17,063.87 | 85.4 |
| 9000-000-36440 | LANDING FEES | 31,656.15 | 31,656.15 | 65,000.00 | 33,343.85 | 48.7 |
| 9000-000-36450 | FUEL FEE | 2,370.16 | 2,370.16 | 2,500.00 | 129.84 | 94.8 |
| 9000-000-36460 | PASSENGER BOARDING BRIDGE FEES | 38,365.50 | 38,365.50 | .00 | (38,365.50) | .0 |
| 9000-000-36900 | MISCELLANEOUS REVENUE | 115,221.65 | 115,221.65 | 2,000.00 | (113,221.65) | 5761.1 |
| | TOTAL MISC. REVENUES | 322,284.68 | 322,284.68 | 222,900.00 | (99,384.68) | 144.6 |
| | | | | | | |
| | <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 | 575,708.10 | 575,708.10 | 542,215.00 | (33,493.10) | 106.2 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

DEVILS LAKE REGIONAL AIRPORT

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|------------|-------------|-------|
| <u>NON-DEPARTMENTAL</u> | | | | | |
| 9000-000-41100 PERMANENT SALARIES | 117,148.59 | 117,148.59 | 220,000.00 | 102,851.41 | 53.3 |
| 9000-000-41110 ADDITIVE TO SALARY | 1,225.00 | 1,225.00 | 1,950.00 | 725.00 | 62.8 |
| 9000-000-41200 TEMP./PART TIME SALARIES | 33,827.02 | 33,827.02 | 60,000.00 | 26,172.98 | 56.4 |
| 9000-000-41300 OVERTIME SALARIES | 11,922.82 | 11,922.82 | 25,000.00 | 13,077.18 | 47.7 |
| 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) | 16,541.82 | 16,541.82 | 44,000.00 | 27,458.18 | 37.6 |
| 9000-000-42200 FICA EXPENSE | 10,055.20 | 10,055.20 | 20,000.00 | 9,944.80 | 50.3 |
| 9000-000-42250 CITY SHARE NDPERS | 5,430.94 | 5,430.94 | 12,000.00 | 6,569.06 | 45.3 |
| 9000-000-42300 CITY SHARE DEFERRED COMP. | 6,365.92 | 6,365.92 | 10,100.00 | 3,734.08 | 63.0 |
| 9000-000-42350 MEDICARE | 2,351.63 | 2,351.63 | 4,500.00 | 2,148.37 | 52.3 |
| 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 | 474.59 | 474.59 | 500.00 | 25.41 | 94.9 |
| 9000-000-43400 EDUCATION & TRAINING | 799.47 | 799.47 | 8,000.00 | 7,200.53 | 10.0 |
| 9000-000-43410 IN-STATE TRAVEL | 1,054.30 | 1,054.30 | 2,500.00 | 1,445.70 | 42.2 |
| 9000-000-43510 ELECTRICITY | 12,504.99 | 12,504.99 | 30,000.00 | 17,495.01 | 41.7 |
| 9000-000-43560 TELEPHONE | 1,624.13 | 1,624.13 | 4,000.00 | 2,375.87 | 40.6 |
| 9000-000-43570 HEAT | 6,600.89 | 6,600.89 | 15,000.00 | 8,399.11 | 44.0 |
| 9000-000-43600 PUBLISHING/PRINTING/ADVERTISIN | 12,216.58 | 12,216.58 | 24,000.00 | 11,783.42 | 50.9 |
| 9000-000-43700 MEMBERSHIPS & DUES | 2,190.00 | 2,190.00 | 2,000.00 | (190.00) | 109.5 |
| 9000-000-43870 RUNWAY REPAIR | 84.00 | 84.00 | 5,000.00 | 4,916.00 | 1.7 |
| 9000-000-44100 OFFICE SUP. & POSTAGE | 125.54 | 125.54 | 1,600.00 | 1,474.46 | 7.9 |
| 9000-000-44200 OPERATION & MAINT. EXPENSE | 980.92 | 980.92 | 15,000.00 | 14,019.08 | 6.5 |
| 9000-000-44210 JANITORIAL SUPPLIES EXPENSE | 589.18 | 589.18 | 1,500.00 | 910.82 | 39.3 |
| 9000-000-44220 CLOTHING & UNIFORMS | 636.82 | 636.82 | 1,200.00 | 563.18 | 53.1 |
| 9000-000-44240 GAS, OIL, GREASE, ETC. | 4,391.08 | 4,391.08 | 25,000.00 | 20,608.92 | 17.6 |
| 9000-000-44260 EQUIPMENT MAINTENANCE | 14,754.58 | 14,754.58 | 10,000.00 | (4,754.58) | 147.6 |
| 9000-000-44280 TOOLS & EQUIP. EXPENSE | 2,987.94 | 2,987.94 | 2,000.00 | (987.94) | 149.4 |
| 9000-000-44300 BUILDING MAINT. EXPENSE | 1,809.61 | 1,809.61 | 15,000.00 | 13,190.39 | 12.1 |
| 9000-000-44470 GROUNDS MAINTENANCE EXPENSE | 295.26 | 295.26 | 2,000.00 | 1,704.74 | 14.8 |
| 9000-000-44900 MISCELLANEOUS EXPENSE | 9,697.87 | 9,697.87 | 4,200.00 | (5,497.87) | 230.9 |
| 9000-000-56500 EQUIPMENT (\$500 OR OVER) | 11,900.15 | 11,900.15 | 5,500.00 | (6,400.15) | 216.4 |
| TOTAL NON-DEPARTMENTAL | 295,056.11 | 295,056.11 | 617,050.00 | 321,993.89 | 47.8 |
| <u>TRANSFERS IN/OUT</u> | | | | | |
| 9000-700-43020 PROJECT ADMINISTRATION % | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 9000-700-56310 EQUIPMENT RESERVE | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| TOTAL TRANSFERS IN/OUT | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| TOTAL FUND EXPENDITURES | 295,056.11 | 295,056.11 | 629,050.00 | 333,993.89 | 46.9 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

DEVILS LAKE REGIONAL AIRPORT

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------|---------------|------------|--------------|---------------|-------|
| NET REVENUE OVER EXPENDITURES | 280,651.99 | 280,651.99 | (86,835.00) | (367,486.99) | 323.2 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 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
MAY 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
MAY 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 5 MONTHS ENDING MAY 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
MAY 31, 2025

AIG 41

ASSETS

| | | | |
|----------------|-------------------------------|--------------|--------------|
| 9041-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (30,379.56) | |
| | TOTAL ASSETS | | (30,379.56) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|--------------|--------------|
| 9041-000-30000 | FUND BALANCE | (34,817.56) | |
| | REVENUE OVER EXPENDITURES - YTD | 4,438.00 | |
| | TOTAL FUND EQUITY | | (30,379.56) |
| | TOTAL LIABILITIES AND EQUITY | | (30,379.56) |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

AIG 41

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|-------------------------------|---------------|------------|--------|-------------|------|
| 9041-000-37280 FAA FUNDS | 4,438.00 | 4,438.00 | .00 | (4,438.00) | .0 |
| TOTAL SOURCE 37 | 4,438.00 | 4,438.00 | .00 | (4,438.00) | .0 |
| TOTAL FUND REVENUE | 4,438.00 | 4,438.00 | .00 | (4,438.00) | .0 |
| NET REVENUE OVER EXPENDITURES | 4,438.00 | 4,438.00 | .00 | (4,438.00) | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 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 5 MONTHS ENDING MAY 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
MAY 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 5 MONTHS ENDING MAY 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
MAY 31, 2025

ASSETS

| | | | |
|----------------|-------------------------------|---------------|---------------|
| 9044-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (375,449.21) | |
| | TOTAL ASSETS | | (375,449.21) |

LIABILITIES AND EQUITY

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 | | (375,449.21) |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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
MAY 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
MAY 31, 2025

ASSETS

| | | | |
|----------------|-------------------------------|-----------|-----------|
| 9046-000-11000 | CASH ALLOCATED TO OTHER FUNDS | 52,895.17 | |
| | TOTAL ASSETS | | 52,895.17 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|-------------|-----------|
| 9046-000-30000 | FUND BALANCE | 55,472.14 | |
| | REVENUE OVER EXPENDITURES - YTD | (2,576.97) | |
| | TOTAL FUND EQUITY | | 52,895.17 |
| | TOTAL LIABILITIES AND EQUITY | | 52,895.17 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 9046

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|-------------|--------|-------------|------|
| 9046-601-56600 PAYMENTS TO CONTRACTORS | 2,576.97 | 2,576.97 | .00 | (2,576.97) | .0 |
| TOTAL DEPARTMENT 601 | 2,576.97 | 2,576.97 | .00 | (2,576.97) | .0 |
| TOTAL FUND EXPENDITURES | 2,576.97 | 2,576.97 | .00 | (2,576.97) | .0 |
| NET REVENUE OVER EXPENDITURES | (2,576.97) | (2,576.97) | .00 | 2,576.97 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

ASSETS

| | | | |
|----------------|-------------------------------|--------------|--------------|
| 9047-000-11000 | CASH ALLOCATED TO OTHER FUNDS | (22,064.00) | |
| | TOTAL ASSETS | | (22,064.00) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|---------------------------------|--------------|--|--------------|
| REVENUE OVER EXPENDITURES - YTD | (22,064.00) | | |
| TOTAL FUND EQUITY | | | (22,064.00) |
| TOTAL LIABILITIES AND EQUITY | | | (22,064.00) |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

FUND 9047

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|--------------|--------|--------------|------|
| 9047-601-56600 PAYMENTS TO CONTRACTORS | 22,064.00 | 22,064.00 | .00 | (22,064.00) | .0 |
| TOTAL DEPARTMENT 601 | 22,064.00 | 22,064.00 | .00 | (22,064.00) | .0 |
| TOTAL FUND EXPENDITURES | 22,064.00 | 22,064.00 | .00 | (22,064.00) | .0 |
| NET REVENUE OVER EXPENDITURES | (22,064.00) | (22,064.00) | .00 | 22,064.00 | .0 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 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 5 MONTHS ENDING MAY 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
MAY 31, 2025

JOBS DEVELOPMENT AUTHORITY

ASSETS

| | | | |
|----------------|-----------------------|-----------|-----------|
| 9200-000-11000 | CASH IN COMBINED FUND | 81,000.88 | |
| | TOTAL ASSETS | | 81,000.88 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------------|---------------------------------|-----------|-----------|
| 9200-000-30000 | FUND BALANCE | 45,330.09 | |
| | REVENUE OVER EXPENDITURES - YTD | 35,670.79 | |
| | TOTAL FUND EQUITY | | 81,000.88 |
| | TOTAL LIABILITIES AND EQUITY | | 81,000.88 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2025

JOBS DEVELOPMENT AUTHORITY

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------|------------------------|---------------|------------|-----------|----------|------|
| | TAXES | | | | | |
| 9200-000-31100 | GENERAL PROPERTY TAXES | 35,673.29 | 35,673.29 | 43,557.00 | 7,883.71 | 81.9 |
| | TOTAL TAXES | 35,673.29 | 35,673.29 | 43,557.00 | 7,883.71 | 81.9 |
| | TOTAL FUND REVENUE | 35,673.29 | 35,673.29 | 43,557.00 | 7,883.71 | 81.9 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 | 35,670.79 | 35,670.79 | (11,443.00) | (47,113.79) | 311.7 |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 31, 2025

LAKE REGION GROWTH FUND

ASSETS

| | | | |
|----------------|-----------------------|------------|------------|
| 9201-000-11000 | CASH IN COMBINED FUND | 488,756.09 | |
| | TOTAL ASSETS | | 488,756.09 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------------|-------------------|----------|----------|
| 9201-000-21210 | ACCOUNTS PAYABLE | 3,508.46 | |
| | TOTAL LIABILITIES | | 3,508.46 |

FUND EQUITY

| | | | |
|----------------|---------------------------------|--------------|------------|
| 9201-000-30000 | FUND BALANCE | 551,489.20 | |
| | REVENUE OVER EXPENDITURES - YTD | (66,241.57) | |
| | TOTAL FUND EQUITY | | 485,247.63 |
| | TOTAL LIABILITIES AND EQUITY | | 488,756.09 |

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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 |
| 9201-000-36800 | RENT | 4,725.00 | 4,725.00 | .00 | (4,725.00) | .0 |
| 9201-000-36950 | LOAN REPAYMENTS - PRINCIPAL | 10,585.57 | 10,585.57 | 24,200.00 | 13,614.43 | 43.7 |
| 9201-000-36960 | LOAN REPAYMENTS - INTEREST | 178.77 | 178.77 | .00 | (178.77) | .0 |
| | | | | | | |
| | TOTAL MISC. REVENUES | 15,532.98 | 15,532.98 | 24,200.00 | 8,667.02 | 64.2 |
| | | | | | | |
| | <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 | 15,532.98 | 15,532.98 | 251,040.00 | 235,507.02 | 6.2 |

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 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) | 3,747.93 | 3,747.93 | 70,000.00 | 66,252.07 | 5.4 |
| 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 | 10,000.00 | 10,000.00 | 20,000.00 | 10,000.00 | 50.0 |
| 9201-000-57490 | LOANS | 10,000.00 | 10,000.00 | 25,000.00 | 15,000.00 | 40.0 |
| 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 | 50,000.00 | 50,000.00 | 50,000.00 | .00 | 100.0 |
| | | | | | | |
| | TOTAL DEPARTMENT 000 | 81,774.55 | 81,774.55 | 231,200.00 | 149,425.45 | 35.4 |
| | | | | | | |
| | 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 | 81,774.55 | 81,774.55 | 242,400.00 | 160,625.45 | 33.7 |
| | | | | | | |
| | NET REVENUE OVER EXPENDITURES | (66,241.57) | (66,241.57) | 8,640.00 | 74,881.57 | (766.7) |

CITY OF DEVILS LAKE
BALANCE SHEET
MAY 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 |

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
16-Jun-25

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

AIRPORT

| | |
|------------------------------|------------|
| Benson County Farmer's Press | \$84.50 |
| Champion Media | \$625.00 |
| Dennis Olson | \$250.00 |
| Double Z Broadcasting | \$500.00 |
| Forte | \$600.00 |
| Kotaco | \$309.46 |
| Lakota American | \$107.25 |
| Leevers | \$65.04 |
| Mac's Hardware | \$44.18 |
| MDU | \$369.31 |
| Nodak Electric | \$2,148.48 |
| NDTC | \$321.07 |
| Rosenbauer Minnesota | \$421.28 |
| Sara Plemel | \$50.00 |
| Sparklight Advertising | \$1,663.00 |
| Steve Herrick | \$50.00 |
| Wade Halvorson | \$50.00 |

CITY

| | |
|--------------------------------------|-------------|
| Advanced Engineering & Environmental | \$511.75 |
| Alken Glass Unlimited | \$985.00 |
| ARFF Specialists | \$5,400.00 |
| AT & T | \$501.55 |
| Blue Shield Tactical Systems | \$109.24 |
| Boy Scouts Troop 31 | \$250.00 |
| Bremer Credit Card | \$10,382.74 |
| Christon Dallas | \$194.00 |
| Clarke Mosquito Controls Products | \$274.20 |

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
16-Jun-25

| VENDOR | AMOUNT DUE |
|---|-------------------|
| Dakota Implement | \$11,788.66 |
| Darin Rixen | \$180.00 |
| David Rader | \$652.45 |
| Devils Lake Journal | \$4,525.34 |
| Duke's Car Wash | \$11.00 |
| Ecolab | \$225.98 |
| Exhaust Pros | \$72.95 |
| Farmer's Union Oil | \$14,896.32 |
| Ferguson Waterworks | \$3,693.32 |
| First Choice Promotions-Decorated Wearables | \$709.00 |
| Grand Forks Utility Billing | \$26,594.34 |
| HE Everson | \$1,708.91 |
| Hach | \$7,293.00 |
| Ideal Energy | \$8,890.00 |
| Information Technology | \$300.25 |
| Interstate Billing Service-Ironhide Equipment | \$22.82 |
| James Moe | \$114.06 |
| Jason Toso | \$300.00 |
| Joe & Bros Mow for Dough | \$7,500.00 |
| Keller's Briteway | \$26.00 |
| Lake Region E-911 Authority | \$84,523.00 |
| Lake Region Electric | \$847.34 |
| Lake Region Heritage Center | \$2,400.00 |
| Lake Region Law Enforcement Center | \$46,015.21 |
| LaMotte's Oaint & Glass Supply | \$2,925.91 |
| Leevers | \$86.33 |
| Mac's Hardware | \$1,260.81 |
| Mark's Greenhouse | \$160.00 |
| Michael Grafsgaard | \$450.00 |
| Minnie H Express Car Wash | \$225.00 |
| MDU | \$1,775.23 |

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
16-Jun-25

| VENDOR | AMOUNT DUE |
|---------------------------------|-------------------|
| Nathan Bennett | \$450.00 |
| ND Dept of Enviromental Quality | \$50.00 |
| ND Dept of Helath-Microbiology | \$216.00 |
| North Dakota One Call | \$177.00 |
| NDTC | \$1,805.19 |
| O'Reilly's Automotive | \$113.36 |
| Olympic Sales | \$45,000.00 |
| Post Board | \$45.00 |
| Quadient Leasing | \$333.39 |
| Quill | \$174.18 |
| Randy Kraft | \$400.00 |
| Reslock Printing Services | \$251.84 |
| Robert Johnson | \$75.00 |
| Running Supply | \$1,212.22 |
| Sandra Christianson | \$250.00 |
| Sanitation Products | \$2,731.34 |
| Service Tire | \$7,043.71 |
| Spencer Halvorson | \$562.38 |
| Swanston Equipment Corp | \$118.14 |
| The Needle's Eye | \$48.00 |
| Toshiba Business Solutions | \$17.70 |
| Tractor Supply | \$283.92 |
| Traynor Law Firm | \$9,167.68 |
| Traynor Properties | \$2,500.00 |
| United Rentals | \$1,007.51 |
| UGPTI/NDLTAP | \$25.00 |
| USPS | \$3,600.00 |
| WD Larson Co/Allstate Peterbilt | \$526.88 |
| Xpress Bill Pay | \$677.43 |

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
16-Jun-25

| VENDOR | AMOUNT DUE |
|---------------------|--------------|
| TOTAL LIST OF BILLS | \$335,303.15 |