



Monday, August 4, 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) Pledge of Allegiance
- 3) Approval of Minutes – July 21, 2025
- 4) Approval of Minutes – July 24, 2025 Special Meeting
- 5) Approval of Minutes – July 28, 2025 Special Meeting

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*

Commission Portfolios

- 1) Police - SRO Update

Old Business

- 1) Picnic Benches at 4th & 4th
- 2) Benches at Bridgestone Park
- 3) Curfew Ordinance Proposal

Consent Agenda

New Business

- 1) Approval of FY 2026 Preliminary Budget and Setting of Public Hearing Date for October 06, 2025
- 2) Appointment and Reappointment to the Special Assessment Commission
- 3) Stromquist Project Payment and Overall Project Cost Share
- 4) 1st Reading of Ordinance 1019 – Chapter 973 Tobacco, Electronic Smoking Devices, Alternative Nicotine Products
- 5) 1st Reading of Ordinance 1020 – Chapter 974 – Vaping
- 6) 1st Reading of Ordinance 1021 – Section 10.16.441 Use of Safety Belts Required in Certain Motor Vehicles
- 7) Pay Estimate 2 – Project 250102

Citizen Comment

Informational Items

- Quarter 2 Investment Portfolio

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
JULY 21, 2025**

The regular meeting of the Devils Lake City Commission was held on July 21, 2025 with the following members present: President Moe and Commissioners Hach, Pierce, Knowski, and Uhlenkamp.

MEETING ITEMS

- 1) Call to Order
- 2) Approval of Minutes – July 7, 2025

Commissioner Pierce made a motion to approve the minutes of the July 7, 2025 City Commission meeting. Commissioner Hach seconded the motion, and the motion was approved unanimously.

AWARDS AND PROCLAMATIONS

PUBLIC HEARINGS – 5:30 PM

- 1) Devils Lake Renaissance Zone Program

The City Assessor communicated that this program has been around for the last 20 years, and it is now up for renewal and went through a couple of changes that will be made.

Tom LaMotte asked if an individual had a lot worth \$500,000 and \$250,000 was invested into it, the individual would be able to have a tax abatement. The City Assessor communicated that if you are within the 42 blocks of the Renaissance Zone and put in over 50% of the true and full value of it.

BID OPENINGS – 5:30 PM

VISITORS OR DELEGATIONS

- 1) Kirk Baeth, LRSC Booster Club

Kirk Baeth, president of the LRSC Boosters, communicated that they are asking for an extension of the permit that they requested last year for the beer garden at hockey games. They were allowed to have a beer garden in the NE corner of the Burdick Arena. They had the entire section roped and signed off. The alcohol, labor, and logistics was all donated by Lotta's. The Booster Club had a gross profit of around \$10,000. They are asking that security not be required due to it being such an expense to them. The college is okay with not having an officer there for security, as there were no issues last year. They made the same request at the Devils Lake Park Board meeting and it was approved unanimously dependent on the City Commission decision. Commissioner Uhlenkamp made a motion to approve to approve the extension of the permit for a beer garden at all LRSC hockey games and not needing to have security present. Commissioner Hach seconded the motion. Commissioner Pierce mentioned that he does not feel one year of

the event is enough to make this type of decision. President Moe mentioned that this can be reviewed at any time if something does happen. The motion was approved on a 4-1 roll call vote, with Commissioner Pierce dissenting.

2) Forward Devils Lake 2026 Budget Review

Brady Ash, Director of Forward Devils Lake, mentioned that he and the City Administrator went through some of it together. He mentioned that per their conversation, he added 3% on top of 2025's commitment. He requested the release of funds for \$53,800 for 2025. Pierce made a motion to release the funds in the amount out \$53,800. Commissioner Uhlenkamp seconded the motion. The motion was approved unanimously on a roll call vote.

3) LR Heritage Center 2026 Budget Review

Lisa Crosby, Director of the LR Heritage Center and Art Center, communicated that she worked with a 3% increase from last year for a majority of the budget. She broke down the rent reimbursement and the additional funds for the employee that had been put in a couple of years ago.

4) LR Public Library 2026 Budget Review

Daniel Howell, Board Member for LR Public Library, and Maddie Sharpe, Library Director, went through the 2026 budget.

5) DL Regional Airport 2026 Budget Review

Dominic Eritano, Airport Manager, gave a brief overview of the airport budget. He mentioned that the revenue for the airport will be going up in 2026.

COMMISSION PORTFOLIOS

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

Commissioner Hach – The City Engineer communicated that there is not an update for the Sanitation Department. He mentioned that the Engineering Department will be working on roadways tomorrow. They are working with the contractor on their schedule so they know what will be happening when and where. They will also be doing sealcoat work later this summer.

The City Assessor communicated that he only has the Renaissance Zone to discuss, which is on the agenda.

The Airport Manager said the flight numbers are looking really good. They have a flight that holds 50 people and out of the two flights they have had over 90 people on board. The direct flight to Denver has made a difference.

Commissioner Uhlenkamp – The City Engineer said that there is not an update for the Street Department. The Cemetery roadway is not completed yet, but it will be getting worked on when they work on 14th Ave.

Commissioner Uhlenkamp communicated that Maddie's last day is going to be this Friday. The replacement will be starting in August.

Commissioner Pierce – The Fire Chief communicated that they had a firefighter resign, so they are hopefully going to open that position within the next week. The new hire has been through all his trainings, and he is enrolled in his ARFF class.

Commissioner Pierce mentioned that at the last LEC meeting, dependent on the vote tomorrow, if the police department does move out of the LEC, what are the implications to the joint power agreement. President Moe mentioned that nothing should change. The City is currently paying the LEC quarterly, but in the signed Joint Powers Agreement states that all invoices need to be paid within 90 days of the invoice date. The City Administrator communicated that it used to be paid monthly, but then after the approval of the Joint Powers Agreement, the LEC began billing for the whole year in January. Commissioner Pierce mentioned that if we want to continue doing it quarterly, the agreement is going to need to be amended to follow what will be done.

Commissioner Pierce also mentioned that he met with some individuals from CVIC about possibly opening a location in Devils Lake. They are interested in bringing their services to Devils Lake, but they are not interested in the size at the old Good Samaritan Center. They are currently short in funding, which is a reason that they cannot expand at this moment.

Commissioner Pierce gave a recap of the downtown safety meeting that took place on July 8th. He went through items that he was asked to look into and gave an update on answers that he has received.

President Moe – The Police Chief said that there is not an update for the Police Department.

The City Administrator went through the timeline for the 2026 budget and special meetings along with the special assessment timeline. He also mentioned that the special election is tomorrow and that the polls will be open from 7am-7pm.

The City Attorney communicated that he does not have an update. President Moe asked where we are at with the nuisances around town. The City Attorney mentioned that there are properties that Chief Bennett has reached out to and it sounded like things are going well. As for the other properties, they have reached out again but they do not live within the state. He mentioned that a revision needs to be done to municipal code and then the process would start over.

OLD BUSINESS

CONSENT AGENDA

NEW BUSINESS

1) Interest Earnings Allocations – Devils Lake Regional Airport

Commissioner Hach made a motion to approve the interest earnings allocation for the Devils Lake Regional Airport. Commissioner Knowski seconded the motion. The motion was approved unanimously on a roll call vote.

2) Appointment of Canvassing Board for July 22, 2025 Special Election

The City Administrator communicated that this must be done within 13 days after the election. The Canvassing Board will meet at 5pm on August 4th with the City Assessor serving in replacement of the City Administrator/Auditor, City Attorney, President Moe, Commissioner Pierce, and Commissioner Uhlenkamp. Commissioner Peirce made a motion to approve the appointment of canvassing board. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously.

3) Approval of Renaissance Zone Development Plan

The City Assessor mentioned that with the renewal application, they do need letters of support from the county and school board. He has received the letter from the county but will be going to the school board next week. Commissioner Uhlenkamp made a motion to approve the renaissance zone development plan. Commissioner Hach seconded the motion, and the motion was approved unanimously.

4) Resolution for the Renewal of the Renaissance Zone in the City of Devils Lake

Commissioner Uhlenkamp made a motion to approve the resolution for the renewal of the renaissance zone in the City of Devils Lake. Commissioner Pierce seconded the motion, and the motion was approved unanimously.

5) Downtown Picnic Tables

Commissioner Pierce mentioned that at the last downtown safety meeting it was brought up that one of the big issues downtown are the picnic tables on 4th & 4th along with the picnic tables that are in Bridgestone Park. Loitering and drinking are the main issues that have been seen. An attached letter from Todd Thompson was read to the City Commission and it states the issues that he sees with these picnic tables.

Todd Thompson, owner of Devils Lake Glass and Paint, mentioned that when the sidewalk project started everyone had a good vision. Over time, the picnic tables and benches went down the wrong direction and it is starting to deter customers from going into downtown businesses. He

mentioned that Bridgestone Park has major issues, and he calls the police department every time something happens. He also has issues in his alley way that are motion activated so he sees most of the activity. His employees have been informed to call the police department if there is an issue, but he should not have to walk his employees out to their vehicles just for them to feel safe.

Tom Reule, with Edward Jones, mentioned that he walked down to 4th & 4th and there were multiple people there drinking, he kept walking and was approached to see if he had any money and the same thing happened down by Leever's as well. He believes that the picnic tables being removed would solve some of the problem.

Sara Erickstad, representing the homeless coalition, communicated that the picnic tables and benches would be considered the downtown citizens front/back yards and they should be able to use them. She also wants to bring awareness to the homeless population. She said that each year they do a point in time count. This is a count of sheltered and unsheltered people that is done in January. Being in North Dakota, the January numbers are not going to be that great, so they do another one count in the summer. She has been a part of these counts since 2023. In 2023 the numbers are high, but this is for the entire region 3. In the summer of 2023, they had 9 sheltered and 0 unsheltered, winter of 2024 they had 29 sheltered and 13 unsheltered and summer of 2024 they had 8 sheltered and 8 unsheltered, winter of 2025 they had 23 sheltered and 3 unsheltered, and summer of 2025 they had 15 unsheltered in just Devils Lake. The sheltered numbers were not available yet. If the park benches and picnic tables are removed, it is not going to take away the fact the Devils Lake has a homeless population.

Shane Diseth, owner of Ye Olde' Tavern, communicated that we do have an issue and the downtown benches are not being treated how someone would treat their own yard. He mentioned that he would be willing to hire anyone, but they need to be able to show up for work and do they job they are hired to do.

Dan Johnson, owner of Liquid Bean, mentioned that he sees more people on these benches at 6am than he does at any other time of day. He mentioned that pulling these benches out is just giving the feeling that something is being done. He mentioned that each commissioner should sit at these benches for at least one hour a week, as this would hopefully attract good people.

Jeff Klemetsrud, president of Klemetsrud Plumbing & Heating, mentioned that he does disagree with the benches. He communicated that his daughters no longer go downtown due to the activity that is going on. He mentioned that his building has been set on fire and rocks have been thrown through their windows. He believes that in order to revitalize downtown, these occurrences need to be minimized.

Lisa Crosby, director of LR Heritage Center and the Art Center, mentioned that the benches are not the problem. She communicated that the problem is much bigger, but there is not an answer to solve them. She believes the benches should stay.

President Moe mentioned that he has spent 4 years working early mornings at the Catholic Church and he has seen people hanging around. He mentioned that he loves the benches and the atmosphere downtown, and he does agree with almost everyone that has spoken.

Commissioner Pierce communicated that starting the downtown safety task force was started to take the time to look into and listen to the issues that are going on downtown. Homeless issues, section 8 apartments, mental health issues, and police patrol presence. There is a big group of problems downtown and we are trying to find a way to fix the problem. He mentioned that removing the benches and increasing patrol could be a start to see if it helps with the issues.

Commissioner Knowski mentioned that in the past the tables have been an issue for a while. It has increased activity downtown. He mentioned that you cannot just tell people to move along just because they are there, there must be reason.

CITIZEN COMMENT

INFORMATIONAL ITEMS

- 1) June 2025 Financial Report

LIST OF BILLS

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

SPENCER HALVORSON
CITY ADMINISTRATOR/AUDITOR

JIM MOE
PRESIDENT OF CITY COMMISSION

**MEETING MINUTES OF THE CITY COMMISSION
OF THE CITY OF DEVILS LAKE, ND
JULY 24, 2025**

The special meeting of the Devils Lake City Commission was held on July 24, 2025 with the following members present: President Moe and Commissioners Hach, Uhlenkamp, and Knowski. Commissioner Pierce was absent.

MEETING ITEMS

1) Salary & Benefit Plan

a. Public Works Review

The City Administrator communicated that himself, Mike, and Tanya are making sure that we are in line with the market. They are still working on the finer details with Tanya on the Public Works piece of it. They want to make sure they all agree of the facts before they present it to the Commission.

b. Cost of Living, Grades & Steps Scale

The City Administrator communicated that NDPERS has a slight decrease in employer contributions for the public safety plan. We are currently contributing 10.30% and it would go down to 10.04%, a decrease of .26%. He also mentioned that he has been talking to Chief Bennett about transitioning the fire department from the Main NDPERS plan into the Public Safety Plan. The City Administrator communicated that he budgeted for a 5% increase on health insurance. He mentioned that we do not get any documentation on this until later in the year. The cost-of-living raise is budgeted to be 2%, with a step increase in July. It was also proposed to drop a column at the beginning of the pay scale and add a column at the end of the pay scale. This will start new employees higher on the scale and will give people who have been employed at the city for a long time the opportunity to go up a step. Department heads have had permission to hire new employees up to and E and it was proposed to allow department heads to hire up to an F without City Commission approval. Commissioner Knowski asked about compression with the pay scale. The City Administrator mentioned that he did not have an answer at this moment, but Tanya communicated that making sure the scale is wide enough helps with this.

2) General Fund

a. Revenue Projections

The City Administrator communicated that the budgeted amount is 2% on 2024 actuals (City only) for sales tax and state aid projections were provided by the state. He also went through the allocations for the sales tax. He used 1% of the 3% CAP for property tax levy and said that the mill rate will be going down.

b. Department Overviews

i. Non-Departmental

The City Administrator gave a brief overview of the non-departmental fund within the general fund.

ii. Fire Department

The Fire Chief gave a brief overview of the fire department budget. He mentioned that the large increase they had this year was due to ARFF. They are going to increase the budget for overtime in 2026, but they are trying to track the time better so that they do not use as much. The City Administrator communicated that the SCBA's are a large expense, and they are going to work on getting grant dollars for these, along with working with the volunteer fire department. They have to replace SCBA's every 15 years.

iii. Police Department

The Police Chief gave a brief overview of the police department budget. He went through multiple different accounts and mentioned what ones were going to increase, decrease, or stay the same. It was mentioned that overtime is way over budget, but special events and DOT overtime get put into a different fund so that does not reflect. The City Administrator communicated that 2023 and 2024 are going to look different due to us using ARPA funds for police salaries for a few quarters. The City Administrator briefly went through their equipment replacement plan.

iv. Shade Tree

The City Administrator proposed moving the shade tree budget out of the general fund (1000) and moving it to a 2000 fund. He mentioned that the water source replacement fee will be proposed to be lowered to \$5.50, from \$9.00, and converting \$3.50 into a forestry fee. This would make it cross neutral for the residents, but then the rates and fees would pay for shade tree, rather than general fund revenue.

v. Administrative & Other Departments

The City Administrator went through a few other departments and administrative funds. He mentioned that the only thing that will really be changing is health insurance and cost of living salaries. He mentioned that he will need to get in contact with the City Attorney about the contract, as that expires in the middle of 2026.

c. Next Steps

The City Administrator communicated that there is still a \$250,000 difference between revenue and expenses. He mentioned that we do have a healthy general fund reserve, but that does not change the fact that we are going in the wrong direction. He mentioned that the first option would be revenue raising or the max property tax and put the remainder into the general fund. He mentioned that we do not have franchise fees on utilities or natural gas, but this can be revisited if the City Commission feels necessary. The other option is the cap amount that you have to pay local city sales tax. He mentioned that this amount is low compared to the rest of the state.

3) Debt Service Funds (5000 Funds)

The City Administrator gave a brief overview of the debt service funds.

4) Other

SPENCER HALVORSON
CITY ADMINISTRATOR/AUDITOR

JIM MOE
PRESIDENT OF CITY COMMISSION

**MEETING MINUTES OF THE CITY COMMISSION
OF THE CITY OF DEVILS LAKE, ND
JULY 28, 2025**

The special meeting of the Devils Lake City Commission was held on July 28, 2025 with the following members present: President Moe and Commissioners Hach, Uhlenkamp, Pierce, and Knowski.

MEETING ITEMS

1) Public Works Salary Review

The City Administrator mentioned that Tanya did a review, which is attached. The City Engineer communicated that the memo written by Tanya lays out everything. It was mentioned that local utility companies are paying very well compared to what the city is paying for utility department workers. The City of Grand Forks just did an extensive pay scale review, and the City of Devils Lake compares well to Grand Forks. Dropping a column at the beginning and adding a column at the end appears to be the best option. Commissioner Knowski asked if supervisors would be able to adjust employees' pay based off the new pay scale. If they can now hire up to an F, can they move up an employee so that a new hire does not start at a higher rate. The City Administrator mentioned that this has not happened in the past, but it could be brought to the City Commission for approval.

2) Law Enforcement Center

Starr Klemetsrud, Director of the Law Enforcement Center, went through each section of the budget. She mentioned that on the E911 side, they are not doing anything major except for a radio connection to the courthouse, which will cost \$10,500. They are also replacing computers in dispatch as they are due for replacement. They are looking at making a 3% cost of living increase for the LEC and it was mentioned that the County is looking at 3%-4%. The reentry center has made most of the big purchases in 2025, so the only thing for replacement in 2026 will be the mattresses which is \$2,500. She mentioned that she is looking closely at the meal expenses and had budgeted for 90 people in jail per day. The per day cost is \$16/day/person for 2026. They can hold up to 105 individuals in jail. The LEC is reprogramming the jail radios, which is going to cost \$5,000, mattresses replacement for \$9,000, two (2) vehicles for \$60,000, and a program called Createch, which is a program for medical records. They have 22 staff within the jail, 4 medical/mental health providers, and 8 administrative. The E911 and RREC budget have both been approved and the LEC budget is up for discussion at the next meeting. The budget presented is based off of 90 inmates. The only concern that Starr has would be losing the state inmates that are currently being held, due to it being half of the population.

3) Street Department and Highway Distribution

The Street Department Supervisor communicated that there is some equipment that is coming up on their lease and we will be buying them out. The City Engineer mentioned that lease to buy price was a better option than buying right away.

4) Cemetery

a. Cemetery Rates and Fees

The City Administrator mentioned that these rates and fees have not been adjusted for at least 5 years. Compared to other cities, our rates and fees are very low. It was mentioned that these rates could be increased more than what was proposed, but that is up to the City Commission.

5) Water and Sewer Departments

The Utility Supervisor communicated that there is not a lot of change in the water department besides upgrading two (2) pickups in 2026. There are also a few upgrades on SCADA that will need to be done. The City Engineer mentioned that they are trying to allocate expenses in the appropriate line items. The City Engineer communicated that water meters are eventually going to need replaced around town. There is always newer technology and when we upgrade that, the meter needs to be upgraded as well. In addition to this, if water use stays high, we may have to look at water use expansion. There are currently 4 spinners in the lagoon, and we could look into purchasing more of those, each one is \$40,000. He mentioned that going to a mechanical system is very expensive, so we are looking to stay away from that.

a. Water and Sewer Rates and Fees

The City Administrator briefly went through the rates and fees that will be changing within sewer and water.

6) Sanitation Department

The Sanitation Supervisor communicated that within the department there are three (3) departments. The automated truck is going to be the biggest expense for 2026, budgeted at \$750,000. Rolloff rental revenue is up quite a bit, but landfill tipping has decreased. This is due to Nordic Fiberglass needing to switch what they do with fiberglass waste. They are now renting 5 rollofs. The City Administrator mentioned that one thing they would like to propose is decreasing the special pickup we do from two per year to one per year. The Sanitation Supervisor mentioned that he sees what happens every year and has noticed that it has started to get abused. If we were to switch to one per year, it would be later than the usual spring cleanup.

a. Sanitation Rates and Fees

The City Administrator briefly went through the rates and fees that will be changing within the sanitation department.

7) Capital Improvement Plan

The Assistant City Engineer went through the capital improvement plan for 2025-2030. He communicated that the 2025 numbers are true dollars. He went through projects that will be happening within the next few years. They have identified the areas that need priority first, which is included in the capital improvement plan. The City Administrator briefly went through some

revenue accounts and prairie dog funding. The City Commission proposed looking into plans to relocate the police department and make some improvements to City Offices.

8) Other

SPENCER HALVORSON
CITY ADMINISTRATOR/AUDITOR

JIM MOE
PRESIDENT OF CITY COMMISSION

9.72.010 - Regulations.

~~A. It is unlawful for any child fourteen years of age or less to loiter, idle, wander, stroll, play on or upon or drive or ride about in a vehicle or be in or upon the public streets, highways, roads, alleys, or public buildings, places or grounds between the hours of ten-thirty p.m. and five a.m. on any weekday, Monday through Thursday.~~

A. It is unlawful for any child under the age of eighteen (18) years to remain in or upon the streets, alleys, parks, or public places in the city after 11:00 p.m. unless accompanied by a parent or guardian, or some adult authorized by such parent or guardian.

~~B. It is unlawful for any child fifteen years of age or less to loiter, idle, wander, stroll, play in or upon, or drive or ride about in a vehicle or be in or upon the public streets, highways, roads, alleys, or public buildings, places or grounds between the hours of eleven p.m. and five a.m. on any weekday, Monday through Thursday.~~

B. It is unlawful for any parent, guardian, or other person having legal care and custody of any child under eighteen (18) years of age to allow or permit any such child or ward while in such legal custody to go or to be in or upon any of the streets, alleys, parks, or public places in the city within the time prescribed by, or contrary to, the provisions of this section.

~~C. It is unlawful for any child sixteen years of age or less to loiter, idle, wander, stroll, play in or upon, or drive or ride about in a vehicle or be in or upon the public streets, highways, roads, alleys, or public buildings, places or grounds between the hours of twelve a.m. and five a.m. on any weekday, Monday through Thursday.~~

C. Any person violating section 9-0218 pertaining to juvenile curfew, shall be subject to a fine of eighty dollars(\$80.00).

D. ~~All of the foregoing curfew times and limitations shall be extended one hour to the age groups enumerated above on the evenings of Friday, Saturday, and Sunday and during the summer months commencing on June 1st and ending on August 31st thereof.~~

Agenda Item: FY 2026 Preliminary Budget and Set Public Hearing date for October 6, 2025 at 5:30pm

Submitted By: Spencer Halvorson, City Administrator/Auditor

Staff Recommended Action: Approve the FY 2026 Preliminary Budget and Set Public Hearing date for October 6, 2025 at 5:30pm

The City Commission had a special meeting on 7/24 to review the general fund and its status. At that time, there was a projected \$254,000 deficit. Since that time and in concurrence with Mayor Moe, the following changes have been adjusted to reflect updated information.

Revenues → + \$77,000 :

- Added the remaining maximum property tax cap of 3% into the general fund **(+44,000)**. This will provide the City Commission maximum flexibility between now and October 6th, given the City can only decrease the mill levy beyond approval of the preliminary budget.
- School Resource Officer cost share from DL Public Schools increased from \$77,850 to \$95,000 after meeting with Superintendent Clooten on 7/31/25 **(+17,000)**.
- Updated 20% Enterprise Fund Transfer after rates and fees updates **(+16,000)**.

Expenses → - \$58,500

- LEC updated cost share from City of Devils Lake reduced by **(-\$35,500)**.
- Move LEC SORN loan payment from general fund to 2033 – Infrastructure Miscellaneous **(-31,500)**.
- Temporary Employee projected expenses updated **(+4,000)**
- Police Maintenance/Lease on Software **(+4,500)**

Total change = + \$135,500

New Deficit = - \$120,000

Complete Mill Levy Breakdown for FY 2026 Preliminary Budget:

USE 3% of 3% CAP + NEW GROWTH

	2025 Levy	2026 Levy	% Increase	Mills
General Fund	\$ 1,748,500	\$ 1,844,027	5.46%	76.28
Cemetery	\$ 115,230	\$ 115,230	0.00%	4.77
Airport	\$ 50,701	\$ 52,222	3.00%	2.16
Library	\$ 118,687	\$ 122,248	3.00%	5.06
JDA	\$ 43,557	\$ 48,321	10.94%	2.00
	\$ 2,076,675	\$ 2,182,047	5.07%	90.26

1 mill = \$ 24,175

Sales Tax Allocations across the various funds are as follows:

General Fund – 42.75%

Infrastructure – 32.50%

Storm Sewer – 4.50%

Econ. Dev. – 7.00%

Debt Service – 13.25%

Revenue projections in the cemetery and utility funds reflect adjustments to rates and fees that correspond to the attached changes.

Below is a high-level overview of relevant business in the City's 2026 preliminary budget

Salary & Benefits

- 2% COLA and step increases budgeted for
- Add a column to the end of the pay scale and eliminate a column at the beginning
- Budgeted 5% Increase on Health Insurance Rates

General Fund (1000)

- Move water source replacement interest earnings from equipment reserve into general fund (\$120,000)
- DLPD SRO cost share with DLPS raised from \$77,850 to \$95,000
- Project Engineering estimated at \$420,000 (16% of \$2.625 million)
- LEC contributions for 2026 reduced by over \$10,000 compared to 2025
- Police Department Equipment (\$111,000) – one new squad car and used community service officer vehicle

- Shade Tree removed from General Fund and moved to Special Revenue Fund 2046. Converted \$3.5 of \$9 Water Source Replacement Fee to a Forestry Fee. Expected revenue \$105,000.

Special Revenue Funds (2000's)

- Highway Distribution Equipment Purchase of \$335,000 – lease buyout of John Deere Payloader and Motor Grader
- Cemetery mill levy frozen. Incrementally moving more towards a 50/50 revenue mix of property taxes and fees.
- Infrastructure (2033) – Beginning yearly 100,000 transfer to Public Buildings Reserve Fund
 - o Pay for Hwy 20 and 19 upgrades, and partial purchase of inert landfill expansion.
- Prairie Dog (2045) – Projected to receive \$2.5 million in 2026.
 - o Pay for South Side Mill and Overlay and Hwy 2 Frontage Road upgrades.

Debt Service Funds (5000's)

- 13.5% of sales tax dedicated to funding 5476, 5484, and 5488 debt service

Enterprise Funds (6000's)

- Water (6001)
 - o No new equipment. Raising equipment reserve transfer from 20,000 to 40,000 to make up for water source replacement interest earnings being diverted to General Fund.
- Sewer (6002)
 - o New equipment includes two pickups and SCADA upgrades
 - o Raising equipment reserve transfer from 24,000 to 64,000 to make up for water source replacement interest earnings being diverted to General Fund.
- Sanitation (6003)
 - o Nordic Fiberglass roll-off adjustment lowering revenue expected for Landfill/Outside Tipping and raising revenue expected in Roll Off Rentals
 - o Automated truck purchase at \$450,000 with new cans and tippers budgeted at \$300,000.
 - \$450,000 for the automated truck to be financed via a low interest loan with the USDA and \$300,000 for the cans and tippers offset by Sanitation Equipment Reserve.
 - o Budgeted expenses for only one Pickup Week in the Spring of 2026.

Trust & Agency Funds (8000's)

- Library (8002)
 - o New Library Director official projected wages and benefits incorporated into library budget depicts a now -23,000 deficit. The current mix of fixed costs and

existing revenue streams will be unsustainable long-term without changes or additions to said fixed costs or revenue streams.

- Self Insurance Fund (8011)
 - Reflects 5% increase to premiums and increased claims.

Component Units (9000's)

- Airport (9000)
 - Increase in Terminal Rent brings significant revenue boost to Airport operation account
 - Added Airport Infrastructure Fund (9002) and allocating interest earning projections to this fund.

Attachments:

- Rates and Fees Adjustments
- FY 2026 Budget

1000	GENERAL FUND
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		ACTUAL	ACTUAL	FORECAST	BUDGET	
000	NON-DEPARTMENTAL	2023	2024	2025	2026	
31100	GENERAL PROPERTY TAXES	1,504,814	1,478,206	1,748,500	1,844,027	Full 3% Cap
31410	SALES TAX (4.414M X 42.75%)	1,699,734	1,808,039	1,843,380	1,886,985	
32110	BEER & LIQUOR LICENSE	46,000	44,360	48,000	46,000	
32210	ANIMAL LICENSE & IMPOUND	662	1,345	2,000	2,000	
32230	BUILDING PERMITS	11,664	34,913	16,500	16,500	
32240	BUILDING PERMITS (EXT. TERRITORIAL)	5,102	14,034	4,000	4,000	
32250	EXCAVATION PERMITS	-	-	0	-	
32260	GAMES OF CHANCE PERMITS	2,374	2,810	2,000	2,000	
32290	MISCELLANEOUS PERMITS	2,000	2,000	2,000	2,000	
33520	CIGARETTE TAX	12,579	11,508	15,000	15,000	
33550	GAMING TAX	5,934	5,356	5,000	5,000	
33600	STATE GRANT	-	-	0	-	
33620	TELECOMMUNICATION	29,088	29,088	29,088	29,088	
33630	STATE AID DIST. 70%	509,629	500,112	491,790	520,100	
33660	FEDERAL GRANTS	1,510	-	0	-	
33700	COUNTY REIMBURSEMENT	23,230	-	0	-	
33810	20% COUNTY RD & BRIDGE	13,438	13,660	13,000	13,000	
34120	GAS INSPECTION FEES	600	516	850	850	
34310	STR MAINTENANCE IMPOUND	22,453	4,317	25,000	25,000	
34360	CREDIT CARD CONVENIENCE FEE	4,673	4,314	5,000	5,000	
34370	STREET LIGHT UTILITY	124,663	123,988	138,750	140,000	
34380	MOSQUITO CONTROL	59,864	59,532	60,000	60,000	
34610	MIDCO CABLE TV FRANCHISE	45,796	34,589	35,000	35,000	
34620	NDTC CABLE TV FRANCHISE	18,987	19,786	19,500	19,500	
35110	MUNICIPAL JUDGE FINES	115,866	81,496	125,000	125,000	
35120	POLICE - PARKING TICKETS	8,168	5,835	8,000	8,000	
35130	DOMESTIC VIOLENCE	1,743	1,766	2,000	2,000	
35140	MUNICIPAL JUDGE COSTS	18,999	22,853	20,000	20,000	
35150	HANDICAP PARKING FINES	-	200	0	-	
36070	DONATIONS	1,500	33	1,500	1,500	
36100	INTEREST EARNINGS	232,864	317,584	350,000	470,000	
36110	GRANTS	67,254	47,124	64,935	-	
36120	POLICE FEES	3,912	3,048	3,600	3,600	
36200	RENTAL OF EQUIPMENT OR LAND	5,388	10,376	10,000	10,000	
36250	DLPS PD OFFICER REIMBURSEMENT	70,000	70,000	77,850	95,000	
36400	SALE OF FIXED ASSETS	-	-	10,000	1,000	
36410	INSURANCE COLLECTIONS	-	165	0	-	
36820	HOUSING AUTHORITY CONTRIBUTION	10,583	15,505	15,000	15,000	
36860	LOAN PROCEEDS	-	-	0	-	
36900	MISCELLANEOUS	64,662	27,393	50,000	50,000	
36950	LOAN REPAYMENTS - PRINCIPAL	78,548	80,849	80,849	80,849	
36960	LOAN REPAYMENTS - INTEREST	36,363	37,194	37,193	37,193	
	SUB-TOTAL	4,860,645	4,913,893	5,360,285	5,590,192	

		ACTUAL	ACTUAL	FORECAST	BUDGET
700	TRANSFER IN/OUT	2023	2024	2025	2026
39110	ADMIN FEE AIRPORT (FROM 9000)	2,000	2,000	2,000	2,000
39110	ADMIN FEE LR GROWTH (FROM 8013)	1,200	1,200	1,200	1,200
39110	ADMIN FEE JOB DEV. (FROM 9200)	1,200	1,200	1,200	1,200
39110	ADMIN FEE LIBRARY. (FROM 8002)	1,200	1,200	1,200	1,200
39110	ADMIN FEE PARKING (FROM 8006)	1,200	1,200	1,200	1,200
39120	EQUIPMENT RESERVE (FROM 2012) PD	125,204	87,790	120,000	65,000
39120	EQUIPMENT RESERVE (FROM 2012) FD	-	-	11,500	-
39120	EQUIPMENT RESERVE (FROM 2012) STREETS	-	4,500	0	-
36200	MISCELLANEOUS	-	-	0	-
39880	PROJECT ADMIN. (ALL CONSTRUCTION)	86,651	181,164	116,000	105,000
39890	PROJECT LEGAL (ALL CONSTRUCTION)	86,651	181,164	116,000	105,000
39900	PROJECT ENG. (ALL CONSTRUCTION)	173,302	362,327	232,000	210,000
39920	20% ENTERPRISE TRANSFER	965,214	1,011,580	1,032,154	1,100,118
39930	TRANSFER IN (FROM 5483)	-	8,009	0	-
39980	INTERDEPT. (GF SHARE W/ENTERPRISE)	313,235	324,155	336,334	365,130

39990	TRANSFERS IN	-	25,000	0	-
	SUB-TOTAL	1,757,057	2,192,487	1,970,788	1,957,048
	TOTAL REVENUE (BEFORE PASS THROUGH)	6,617,702	7,106,380	7,331,073	7,547,240
			4% Legal	4% Admin	8% Eng.
	TOTAL PROJECT ENGINEERING	2,625,000	\$ 105,000	\$ 105,000	\$ 210,000
			Total	\$	420,000

		ACTUAL	ACTUAL	FORECAST	BUDGET
900	PASS THROUGH REVENUE	2023	2024	2025	2026
31400	LODGING TAX (2%)	134,591	135,074	139,975	137,662
31420	RESTAURANT/LODGING TAX (1%)	364,086	391,943	378,650	399,782
31430	PARK DISTRICT (.25%) SALES TAX	372,796	327,270	331,450	333,816
31440	STATE AID DISTRIBUTION (PARK BOARD 30%)	218,413	214,334	210,767	222,900
	TOTAL PASS THROUGH	1,089,885	1,068,621	1,060,842	1,094,160
	TOTAL REVENUE W/PASS THROUGH	7,707,587	8,175,001	8,391,915	8,641,400

1000	GENERAL FUND	ACTUAL	ACTUAL	FORECAST	BUDGET
000	NON-DEPARTMENTAL	2023	2024	2025	2026
41500	CONTRACT LABOR/NETWORK MGR.	53,039	58,206	55,000	60,000
41600	CONTRACT LABOR/HR MGR.	13,000	11,000	15,000	15,000
42400	WORKMEN'S COMPENSATION	12,812	9,763	10,000	12,000
42500	UNEMPLOYMENT COMPENSATION	-	-	0	-
43110	AUDIT FEES	19,100	6,888	73,000	42,500
43130	ELECTIONS	-	525	3,000	3,000
43200	VICTIM. WITNESS FEE	-	-	100	100
43210	FIRE & TORNADO	5,362	4,524	4,000	5,000
43220	EQUIPMENT INSURANCE	88,505	96,058	94,000	100,000
43250	CREDIT CARD EXPENSE	9,880	16,669	14,000	15,000
43320	COMPUTER	87,285	14,330	24,000	46,100
43330	MAINT./LEASE ON EQ./SOFTWARE	59,678	50,488	38,000	40,000
43600	PUBLISHING & PRINTING	13,309	13,396	22,000	18,000
43910	STREET LIGHTING	112,701	125,945	130,000	135,000
43990	MOSQUITO CONTROL	3,660	27,871	60,000	60,000
44040	GRANT EXPENDITURES	-	-	0	-
44100	OFFICE SUP. & POSTAGE	(42)	-	0	-
44900	MISCELLANEOUS	48,747	11,490	15,000	15,000
44940	MAYOR COMM ON HANDICAP (1 mill) + \$2500	20,564	21,089	25,546	26,312
55070	DL ANGLERS	10,000	10,000	10,000	10,000
55160	RSVP FINANCIAL SUPPORT	6,000	6,000	6,000	6,000
55170	LRHC FINANCIAL SUPPORT	37,883	38,558	42,069	43,331
55180	LR COMMUNITY SHELTER SUPPORT	10,000	10,000	10,000	10,000
55190	LR JOINT TRAINING CENTER	54,103	-	0	-
56200	LAW ENFORCEMENT CENTER RENT	108,219	59,995	62,000	62,000
56210	LEC COST SHARE	365,756	404,754	501,750	502,940
56220	LAW ENFORCEMENT CENTER BOARD	120,260	96,635	129,000	116,100
56400	SAAF SUPPORT	-	5,000	5,000	-
56500	EQUIPMENT (\$500 OR OVER)	-	25,500	0	-
57300	SERVICE CHARGES	11,827	14,516	5,000	5,000
58310	SIGNAL & STREET LIGHT MAINT.	12,439	23,481	20,000	20,000
56320	LAND/EASEMENT ACQUISITION	40	-	0	-
	TOTAL NON-DEPARTMENTAL	1,284,128	1,162,680	1,373,465	1,368,383

		ACTUAL	ACTUAL	FORECAST	BUDGET	
110	CITY COMMISSION	2023	2024	2025	2026	Total 25%
41100	PERMANENT SALARIES	52,745	56,847	55,958	57,077	
42200	FICA (6.20%)	3,271	3,524	3,469	3,539	
42350	MEDICARE (1.45%)	765	824	811	828	

43400	EDUCATION & TRAINING	657	-	2,000	2,000
43420	OUT-OF-STATE TRAVEL	-	-	2,000	2,000
43560	TELEPHONE (CELL)	225	300	300	300
43710	LEAGUE OF CITIES	-	4,738	4,800	5,000
56500	EQUIPMENT (\$500 OR OVER)	-	-	0	-
	TOTAL CITY COMMISSION	57,663	66,233	69,338	70,744
					17,685.92

		ACTUAL	ACTUAL	FORECAST	BUDGET
120	MUNICIPAL JUDGE	2023	2024	2025	2026
41100	PERMANENT SALARIES (CONTRACTED)	56,219	57,926	62,543	63,793
41100	PERMANENT SALARIES (CLERK) (1 FT)	66,637	45,945	51,727	54,894
41200	TEMPORARY/PART TIME SALARIES	-	207	0	-
41300	OVERTIME SALARIES	411	-	500	500
41500	CONTRACT LABOR (PT CLERK)	-	-	0	-
42100	HEALTH INSURANCE	11,280	19,558	20,605	21,635
42200	FICA (6.20%)	7,587	6,337	7,116	7,359
42250	NDPERS RETIREMENT (10.07%)	6,085	4,551	5,209	5,528
42350	MEDICARE (1.45%)	1,774	1,482	1,664	1,721
43120	LEGAL FEES	3,800	5,625	5,000	5,000
43330	MAINT./LEASE ON EQ./SOFTWARE	713	325	0	-
43400	EDUCATION & TRAINING	490	676	1,500	1,500
43560	TELEPHONE (CELL)	283	261	1,000	1,000
43600	PUBLISHING/PRINTING/ADVERTISING	-	-	0	-
44100	OFFICE SUPPLIES & POSTAGE	3,605	503	3,000	3,000
44200	OPERATION & MAINTENANCE	-	-	600	600
44280	TOOLS & EQUIPMENT EXPENSE	196	-	0	-
56500	EQUIPMENT (\$500 OR OVER)	-	-	0	-
	TOTAL MUNICIPAL JUDGE	159,081	143,397	160,464	166,530

		ACTUAL	ACTUAL	FORECAST	BUDGET	
141	AUDITING DEPARTMENT	2023	2024	2025	2026	All UB Clerk + 25%
41100	PERMANENT SALARIES (4 FT)	278,902	279,816	312,660	332,772	134,327
41110	ADDITIVE TO SALARY	1,800	1,800	1,800	1,800	
41300	OVERTIME TO SALARY	-	-	0	-	
41400	COMPENSATED ABSENCES	-	-	0	-	
42100	HEALTH INSURANCE	83,171	81,551	86,500	90,630	23,123
42200	FICA (6.20%)	16,160	16,623	19,385	20,632	8,328
42250	CITY SHARE NDPERS (10.07)	21,825	21,497	25,865	26,645	33,582
42300	CITY SHARE DEFER. COMP (10.07%)	5,626	5,794	6,536	6,866	6,866
42350	MEDICARE (1.45%)	3,779	3,888	4,534	4,825	1,948
43100	PROFESSIONAL FEES	-	8,607	-	-	
43400	EDUCATION & TRAINING	1,750	577	3,000	3,000	
43420	OUT-OF-STATE TRAVEL	-	-	2,000	2,000	
43560	TELEPHONE (CELL)	446	300	300	300	
43600	PUBLISHING/PRINTING/ADVERTISING	-	-	800	800	
44100	OFFICE SUPPLIES & POSTAGE	570	1,079	750	750	
44200	OPERATION & MAINTENANCE	-	-	400	400	
44260	EQUIPMENT MAINTENANCE	-	-	500	500	
44900	MISCELLANEOUS	-	-	0	-	
56500	EQUIPMENT (\$500 OR OVER)	815	-	1,000	1,000	
	TOTAL AUDITING DEPT.	414,845	421,533	466,030	492,919	208,173

		ACTUAL	ACTUAL	FORECAST	BUDGET
143	CITY ATTORNEY	2023	2024	2025	2026
41100	PERMANENT SALARIES (CONTRACTED)	100,000	105,000	110,000	110,000
43120	LEGAL FEES	-	-	-	-
43400	EDUCATION & TRAINING	-	-	-	-
43420	OUT-OF-STATE TRAVEL	-	-	-	-
44100	SUPPLIES & POSTAGE	-	-	300	300
	TOTAL CITY ATTORNEY	100,000	105,000	110,300	110,300

		ACTUAL	ACTUAL	FORECAST	BUDGET
144	ASSESSING DEPARTMENT	2023	2024	2025	2026
41100	PERMANENT SALARIES (2 FT)	143,669	154,867	160,602	170,454
41110	ADDITIVE TO SALARY	-	-	0	-
41400	COMPENSATED ABSENCES	-	-	0	-
41700	CONTRACT LABOR/ASSESSOR	-	-	0	-
42100	HEALTH INSURANCE	40,931	40,931	42,600	44,730
42200	FICA (6.20%)	8,304	8,972	9,957	10,568
42250	ND PERS RETIREMENT (10.07%)	14,346	15,394	16,173	17,165
42350	MEDICARE (1.45%)	1,942	2,098	2,329	2,472
43330	MAINT/LEASE ON EQ/SOFTWARE	171	4,293	16,600	16,725
43400	EDUCATION & TRAINING	4,281	5,633	5,500	6,000
43560	TELEPHONE (CELL)	300	300	300	300
43600	PUBLISHING/PRINTING/ADVERTISING	277	131	0	2,625
44200	OPERATION & MAINTENANCE	764	908	1,250	1,000
44900	MISCELLANEOUS	4,961	125	2,500	1,000
56500	EQUIPMENT (\$500 OR OVER)	-	-	1,000	1,000
	TOTAL ASSESSING DEPT.	219,946	233,651	258,811	274,039

		ACTUAL	ACTUAL	FORECAST	BUDGET	
146	ENGINEERING DEPARTMENT	2023	2024	2025	2026	30% Engineering
41100	PERMANENT SALARIES (3 FT)	299,706	324,452	335,700	353,838	106,151
41110	ADDITIVE TO SALARY	1,875	1,950	1,800	1,800	
41300	OVERTIME SALARIES	-	-	-	-	
42100	HEALTH INSURANCE	43,680	43,680	45,427	47,699	14,310
42200	FICA (6.20%)	18,321	20,411	20,813	21,938	6,581
42250	ND PERS RETIREMENT (10.07%)	25,598	25,315	26,465	27,916	8,375
42300	RETIREMENT (9.07%)	6,328	6,512	7,340	7,716	2,315
42350	MEDICARE (1.45%)	4,285	4,774	4,868	5,131	1,539
43400	EDUCATION & TRAINING	438	1,031	2,200	2,200	
43420	OUT-OF-STATE TRAVEL	-	-	-	-	
43560	TELEPHONE (CELL)	592	644	1,000	1,000	
44200	OPERATION & MAINTENANCE	5,948	6,572	6,000	6,000	
43600	PUBLISHING/PRINTING/ADVERTISING	-	-	-	-	
44900	MISCELLANEOUS	-	58	300	-	
56500	EQUIPMENT (\$500 OR OVER)	-	5,324	4,500	4,500	
	TOTAL ENGINEERING DEPT	406,771	440,723	456,413	479,737	139,271

		ACTUAL	ACTUAL	FORECAST	BUDGET
161	CITY HALL	2023	2024	2025	2026
41500	CONTRACT LABOR	7,491	7,715	7,800	8,000
43510	ELECTRICITY	8,375	9,294	10,000	10,000
43560	TELEPHONE	6,841	6,012	7,000	7,000
43570	HEAT	2,763	1,786	3,000	3,000
44100	SUPPLIES & POSTAGE	3,707	4,285	4,000	4,250
44200	OPERATION & MAINTENANCE	3,682	4,915	5,000	5,000
44210	JANITORIAL SUPPLIES	5,629	5,746	6,500	6,500
44900	MISCELLANEOUS	476	370	500	500
56500	EQUIPMENT (\$500 OR OVER)	-	-	0	-
	TOTAL CITY HALL	38,965	40,123	43,800	44,250

		ACTUAL	ACTUAL	FORECAST	BUDGET
210	POLICE DEPARTMENT	2023	2024	2025	2026
41100	PERMANENT SALARIES (22 FT)	1,172,088	1,126,726	1,649,970	1,714,000
41110	ADDITIVE TO SALARY	1,450	2,400	1,200	1,200
41200	TEMPORARY SALARIES	4,298	-	0	-
41300	OVERTIME SALARIES	42,468	50,253	20,000	20,000
41400	COMPENSATED ABSENCES	-	-	-	-
42100	HEALTH INSURANCE	338,393	351,769	367,000	423,796
42110	HEALTH & WELLNESS	7,865	121	8,000	8,000
42200	FICA (6.2%)	95,984	98,436	102,298	106,268
42250	ND PERS RETIREMENT (10.04%)	153,869	157,177	169,947	172,086
42350	MEDICARE (1.45%)	22,448	23,021	23,925	24,853

42400	WORKMEN'S COMPENSATION	-	-	0	-
42500	UNEMPLOYMENT COMPENSATION	-	18	0	-
43320	COMPUTER EQUIPMENT	18,123	30,436	15,000	10,000
43330	MAINT/LEASE ON EQ/SOFTWARE	-	33,650	68,500	64,500
43380	PROMOTION EVENTS	556	652	1,000	2,000
43400	EDUCATION & TRAINING	24,180	19,090	24,000	25,000
43410	IN-STATE TRAVEL	6,256	2,387	7,000	10,000
43430	LICENSING	360	410	750	750
43560	TELEPHONE	19,036	14,842	18,000	18,000
43600	PUBLISHING/PRINTING/ADVERTISING	570	2,460	2,000	3,500
43700	MEMBERSHIPS & DUES	1,150	880	1,700	1,700
44100	SUPPLIES & POSTAGE	5,972	5,070	8,000	8,000
44170	DRUG & ALCOHOL TESTING	1,524	1,470	1,200	1,200
44200	OPERATION & MAINT EXPENSE	-	-	0	-
44220	CLOTHING & UNIFORMS	18,106	19,584	20,000	23,000
44240	GAS, OIL, & GREASE	43,250	37,047	40,000	42,000
44260	EQUIPMENT MAINTENANCE	29,171	43,880	35,000	35,000
44280	TOOLS & EQUIPMENT EXPENSE	17,912	17,352	10,000	10,000
44580	AMMUNITION	5,311	5,067	6,000	6,000
44900	MISCELLANEOUS	900	5,055	5,000	6,000
56500	EQUIPMENT (\$500 OR OVER)	156,135	122,318	158,000	111,000
58340	GRANT MATCHING FUNDS	-	4,304	0	-
	TOTAL POLICE DEPT.	2,187,371	2,175,876	2,763,490	2,847,852

		ACTUAL	ACTUAL	FORECAST	BUDGET
220	FIRE DEPARTMENT	2023	2024	2025	2026
41100	PERMANENT SALARIES (7 FT)	396,253	452,759	495,888	515,202
41110	ADDITIVE TO SALARY	1,800	1,800	1,800	1,800
41200	TEMPORARY SALARIES	1,934	4,336	5,000	5,000
41300	OVERTIME SALARIES	13,567	23,200	7,500	20,000
41400	COMPENSATED ABSENCES	-	-	0	-
42100	HEALTH INSURANCE	111,414	117,054	137,900	144,795
42110	ANNUAL PHYSICALS	-	-	2,000	2,000
42200	FICA (6.2%)	24,561	28,545	31,055	32,253
42250	ND PERS RETIREMENT (10.07%)	42,077	44,075	49,936	51,881
42350	MEDICARE (1.45%)	5,744	6,676	7,263	7,543
42400	WORKMEN'S COMPENSATION	-	3,873	0	-
42500	UNEMPLOYMENT COMPENSATION	-	-	0	-
43320	COMPUTER	14	224	1,500	1,500
43330	MAINT./LEASE ON EQ./SOFTWARE	17,559	16,382	21,100	21,100
43400	EDUCATION & TRAINING	14,414	24,926	23,250	23,250
43510	ELECTRICITY	12,696	12,067	14,000	14,000
43560	TELEPHONE	6,874	7,554	8,100	8,100
43570	HEAT	3,800	2,614	4,000	4,000
43600	PUBLISHING & PRINTING	-	713	500	500
43700	MEMBERSHIPS & DUES	565	415	1,750	1,750
43790	LR UAS TEAM	-	7,500	7,500	7,500
44030	TRAINING TOWER MAINTENANCE	782	1,197	2,500	2,500
44100	SUPPLIES & POSTAGE	835	243	600	600
44170	DRUG & ALCOHOL TESTING	420	657	550	550
44210	JANITORIAL SUPPLIES	1,488	2,319	2,000	2,000
44220	UNIFORMS & CLOTHING	1,473	2,210	2,000	2,500
44240	GAS, OIL, & GREASE	6,634	6,385	6,500	6,500
44260	EQUIPMENT MAINTENANCE	10,417	21,069	18,000	18,000
44280	TOOLS & EQUIPMENT	8,093	6,096	8,000	8,000
44300	BUILDING MAINTENANCE	7,373	9,675	10,000	10,000
44900	MISCELLANEOUS	499	5,535	2,000	2,000
44910	VOLUNTEER CLOTHING	597	57	5,000	5,000
44920	VOLUNTEER SERVICES	3,733	9,712	12,000	12,300
56290	LEASE/PERMIT PAYMENT	-	-	0	-
56450	SAFETY EQUIPMENT	77	602	2,500	2,500
56500	EQUIPMENT (\$500 OR OVER)	1,925	13,900	151,750	5,000
58340	GRANT MATCHING FUNDS	7,723	50,435	0	-
	TOTAL FIRE DEPT.	705,342	884,801	1,043,442	939,624

		ACTUAL	ACTUAL	FORECAST	BUDGET
222	PUBLIC BUILDINGS	2023	2024	2025	2026
43120	LEGAL FEES	-	-	0	-
43210	FIRE AND TORNADO	1,455	3,055	1,600	2,000
43510	ELECTRICITY	-	-	0	-
43570	HEAT	-	-	0	-
44200	OPERATION & MAINT. EXPENSE	1,414	546	400	400
44300	BUILDING MAINTENANCE EXPENSE	-	-	0	-
44320	MEMORIAL DAY CARE MAINT.	3,546	6,495	5,000	5,000
44321	INDUSTRIAL PARK BLDG EXPENSE	-	-	0	-
56330	CAPITAL IMPROVEMENTS	-	-	0	-
	TOTAL PUBLIC BUILDINGS	6,415	10,096	7,000	7,400

		ACTUAL	ACTUAL	FORECAST	BUDGET
225	ADVERTISING & PROMOTION	2023	2024	2025	2026
43700	WATER USERS MEMBERSHIP	1,860	365	0	-
43710	LEAGUE OF CITIES	4,600	-	0	-
43720	PROMOTION	2,487	10,353	5,000	5,000
43730	FIREWORKS DISPLAY	22,500	22,500	23,000	23,000
43780	RODEO SPONSORSHIP	-	15,000	10,000	10,000
44900	MISCELLANEOUS	295	302	500	500
	TOTAL ADVERTISING & PROMOTION	31,742	48,520	38,500	38,500

		ACTUAL	ACTUAL	FORECAST	BUDGET
231	WEED CONTROL	2023	2024	2025	2026
43400	EDUCATION & SUPPLIES	1,265	-	500	500
43510	ELECTRICITY	478	498	500	500
43570	HEAT	960	758	1,000	1,000
43600	PUBLISHING & PRINTING	228	232	350	350
44230	CHEMICAL SUPPLIES	4,984	3,027	3,000	3,000
44240	GAS, OIL, & GREASE	211	213	1,000	1,000
44260	EQUIPMENT MAINTENANCE	791	801	3,500	3,500
44280	TOOLS & EQUIPMENT EXPENSE	-	50	750	750
44281	SHOP SUPPLIES	-	-	0	-
44900	MISCELLANEOUS	118	-	500	500
56450	SAFETY EQUIPMENT	105	-	750	750
56500	EQUIPMENT (\$500 OR OVER)	-	-	0	-
	TOTAL WEED CONTROL	9,140	5,578	11,850	11,850

		ACTUAL	ACTUAL	FORECAST	BUDGET
284	PLANNING	2023	2024	2025	2026
41500	CONTRACT LABOR	-	3,436	5,000	5,000
43400	EDUCATION & TRAINING	-	-	0	0
43600	PUBLISHING & PRINTING	333	131	250	250
44100	SUPPLIES & POSTAGE	40	-	50	50
44900	MISCELLANEOUS	141	163	500	500
55020	MAPPING	1,760	4,585	5,000	5,000
55090	RENAISSANCE ZONE	77	-	500	500
	TOTAL PLANNING	2,352	8,315	11,300	11,300

		ACTUAL	ACTUAL	FORECAST	BUDGET
287	SHADE TREE	2023	2024	2025	2026
41100	ADDITIVE TO SALARY	-	500	500	-
41200	TEMPORARY SALARIES	-	620	0	-
42200	FICA (6.2%)	-	38	0	-
42350	MEDICARE (1.45%)	-	9	0	-
42400	WORKERS COMPENSATION	-	-	0	-
42500	UNEMPLOYMENT COMPENSATION	-	-	0	-
43400	EDUCATION & TRAINING	-	-	0	-

43600	PUBLISHING & PRINTING	300	722	500	-
44100	SUPPLIES & POSTAGE	25	11	50	-
44240	GAS, OIL, & GREASE	531	431	200	-
44260	EQUIPMENT MAINTENANCE	49	550	0	-
44280	TOOLS & EQUIPMENT	-	75	1,000	-
44900	MISCELLANEOUS	366	349	500	-
56500	EQUIPMENT (\$500 OR OVER)	-	-	0	-
56600	PAYMENT TO CONTRACTORS	52,425	59,310	45,000	-
56800	TREE PURCHASE	3,375	2,500	7,000	-
56820	STUMP REMOVAL	-	-	0	-
	TOTAL SHADE TREE	57,071	65,116	54,250	0

		ACTUAL	ACTUAL	FORECAST	BUDGET
310	STREET DEPARTMENT	2023	2024	2025	2026
41100	PERMANENT SALARIES (6 FT)	291,355	357,984	376,392	400,026
41110	ADDITIVE TO SALARY	-	350	0	-
41120	TEMP/PART TIME SALARIES	7,597	15,527	0	10,000
41300	OVERTIME SALARIES	10,014	8,050	5,000	5,000
41400	COMPENSATED ABSENCES	-	-	0	-
42100	HEALTH INSURANCE	88,004	119,510	126,750	136,133
42200	FICA (6.2%)	18,473	22,719	23,646	25,112
42250	ND PERS RETIREMENT (10.07%)	21,763	19,998	37,903	40,283
42300	RETIREMENT (10.07%)	6,652	14,633	-	-
42350	MEDICARE (1.45%)	4,320	5,313	5,530	5,873
42500	UNEMPLOYMENT COMPENSATION	-	-	0	-
43320	COMPUTER EQUIPMENT	606	-	1,500	1,500
43400	EDUCATION & TRAINING	200	635	700	700
43410	IN-STATE TRAVEL	-	-	0	-
43510	ELECTRICITY	2,497	2,251	3,100	3,100
43560	TELEPHONE	2,566	2,590	2,500	2,500
43570	HEAT	3,397	1,835	3,700	3,700
43600	PUBLISHING & PRINTING	2,952	4,294	3,000	3,000
44100	SUPPLIES & POSTAGE	36	81	350	350
44170	DRUG & ALCOHOL TESTING	601	562	750	750
44210	JANITORIAL SUPPLIES	178	276	400	400
44220	CLOTHING & UNIFORMS	2,792	2,793	2,800	2,800
44240	GAS, OIL, & GREASE	56,485	41,308	58,000	55,000
44280	TOOLS & EQUIPMENT	5,924	8,916	7,500	7,500
44281	SHOP SUPPLIES	285	387	3,000	3,000
44300	BUILDING MAINTENANCE	5,488	1,767	6,000	6,000
44900	MISCELLANEOUS	350	1,438	1,500	1,500
56290	LEASE/PERMIT PAYMENT	6,000	-	6,000	6,000
56380	DOWNTOWN FLOWERS MAINTENANCE	277	1,356	500	500
56450	SAFETY EQUIPMENT	111	1,254	2,000	2,000
56500	EQUIPMENT (\$500 OR OVER)	5,534	4,500	0	5,000
	TOTAL STREET DEPT.	544,454	640,325	678,521	727,726

		ACTUAL	ACTUAL	FORECAST	BUDGET
311	ARPA	2023	2024	2025	2026
41100	PERMANENT SALARIES	355,218	449,970	-	-
43110	AUDIT FEES	12,300	4,027	-	-
43320	COMPUTER EQUIPMENT	-	-	-	-
43330	MAINT/LEASE ON EQUIP/SOFTWARE	4,991	-	-	-
43400	EDUCATION AND TRAINING	-	-	-	-
43600	PUBLISHING/PRINTING/ADVERTISING	-	-	-	-
43990	MOSQUITO CONTROL EXPENSE	-	-	-	-
44200	OPERATION AND MAINTENANCE	-	-	-	-
44240	GAS OIL GREASE ETC	-	-	-	-
44260	EQUIPMENT MAINTENANCE	-	-	-	-
44280	TOOLS AND EQUIPMENT EXPENSE	-	-	-	-
44300	BUILDING MAINTENANCE EXPENSE	-	-	-	-
44320	MEMORIAL DAY CARE MAINTENANCE	-	-	-	-
44900	MISCELLANEOUS EXPENSE	-	-	-	-

56500	EQUIPMENT (\$500 OR MORE)	197,950	3,529	-	-
58310	SIGNALS & STREET LIGHTING EXPENSE	-	-	-	-
	TOTAL ARPA	570,459	457,527	0	0

		ACTUAL	ACTUAL	FORECAST	BUDGET
700	TRANSFER IN/OUT	2023	2024	2025	2026
44900	MISCELLANEOUS	-	-	0	-
57990	LOT RENT (AIRPORT)	16,666	20,833	0	-
58900	TRANSFER OUT (CEMETERY)	5,000	5,000	5,000	5,000
56310	EQUIPMENT RESERVE	1,500	-	1,500	1,500
56310	EQUIPMENT RESERVE (PD)	-	50,000	25,000	25,000
56310	EQUIPMENT RESERVE (IT)	-	10,000	15,000	15,000
56310	EQUIPMENT RESERVE (CEMETERY)	-	1,500	0	-
58900	TRANSFER OUT (P. BUILDINGS RES. FUND)	-	175,000	0	-
58900	TRANSFERS OUT (TEMP SALARIES)	20,053	26,559	25,000	29,848
		43,219	288,892	71,500	76,348

TOTAL EXPENDITURES (BEFORE PASS THROUGH)	6,838,965	7,198,387	7,618,472	7,667,502
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		BUDGET	BUDGET	FORECAST	BUDGET
900	PASS THROUGH	2023	2024	2025	2026
58100	STATE AID DISTRIBUTION (PARK BOARD)	218,413	215,054	210,767	222,900
58805	PARK DISTRICT (.25%) SALES TAX	375,796	327,270	331,450	333,816
58810	LODGING TAX (2%)	134,591	134,963	139,975	137,662
58840	RESTAURANT/LODGING TAX (1%)	364,086	391,943	378,650	399,782
	TOTAL PASS THROUGH	1,092,885	1,069,230	1,060,842	1,094,160

TOTAL EXPENDITURES (WITH PASSTHROUGH)	7,931,850	8,267,617	8,679,314	8,761,662
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REVENUE OVER (UNDER) EXPENSE	(224,263)	(92,616)	(287,399)	(120,262)
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BEGINNING BALANCE	3,740,283	3,516,020	3,423,404	3,136,005
REVENUE	7,707,587	8,175,001	8,391,915	8,641,400
EXPENDITURES	7,931,850	8,267,617	8,679,314	8,761,662

YEAR END BALANCE	3,516,020	3,423,404	3,136,005	3,015,743
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BALANCE AS A % OF EXPENSES BEFORE PASSTHROUGH	51%	48%	41%	39%
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2000	SPECIAL REVENUE FUNDS
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	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
2001	HIGHWAY DISTRIBUTION	2023	2024	2025	2026
33530	HIGHWAY DISTRIBUTION	362,039	360,996	354,800	414,000
33531	LEGACY HWY FUND DISTR	110,902	-	-	-
34320	STREET OPENINGS (Outside Customers)	3,446	1,093	3,000	3,000
34321	STREET OPENINGS (Internal)	33,275	13,569	25,000	25,000
34900	MISCELLANEOUS	-	-	-	-
36200	RENTAL/LEASE EQUIP OR LAND	-	-	-	-
36410	INSURANCE COLLECTIONS	-	-	-	-
700	TRANSFERS IN/OUT				
34320	STREET OPENINGS (Water Dept)	-	-	-	-
39120	EQUIPMENT RESERVE	36,177	72,117	70,000	335,000
39990	TRANSFERS IN	-	-	-	-
	TOTAL REVENUE	545,839	447,776	452,800	777,000

	EXPENSES				
43090	PRELIMINARY PROJ. INVESTIGATIONS	-	-	2,000	2,000
43600	PUBLISHING/PRITING/ADVERTISING	-	-	-	-
43810	SNOW REMOVAL	38,795	11,133	40,000	40,000
43820	SALT & SAND	11,505	31,588	26,000	26,000
43830	GRAVEL	-	3,938	5,000	5,000
43920	SIGNING & PAINTING	16,318	24,517	20,000	20,000
43930	STREET REPAIR	54,276	27,684	40,000	40,000
43940	STREET OPENING REPAIR	24,239	38,489	50,000	50,000
44260	EQUIPMENT MAINTENANCE	93,985	84,904	80,000	85,000
56290	LEASE/PERMIT PAYMENT**	31,952	111,667	88,000	6,500
56500	NEW EQUIPMENT	80,228	28,580	70,000	335,000
58420	PERIMETER ROAD MAINT.	7,570	6,915	8,500	8,500
58430	HIGHWAY 2 CLEANUP	10,257	12,058	13,500	13,500
58431	DOWNTOWN CLEANUP	2,310	1,616	4,500	4,500
700	TRANSFERS IN/OUT				
56310	EQUIPMENT RESERVE	100,000	100,000	100,000	141,000
	TOTAL EXPENSES	471,436	483,088	547,500	777,000

REVENUE OVER (UNDER) EXPENSE	74,403	(35,312)	(94,700)	-
BEGINNING BALANCE JANUARY	393,542	467,944	432,632	337,932
REVENUES	545,839	447,776	452,800	777,000
EXPENDITURES	471,436	483,088	547,500	777,000
BALANCE END OF DECEMBER	467,944	432,632	337,932	337,932

99%	90%	62%	43%
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	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
2003	CITY SHARE OF SPECIAL ASSESSMENTS	2023	2024	2025	2026
31100	GENERAL PROPERTY TAX	113	0	100	100
700	TRANSFERS IN/OUT				

38300	SPECIAL ASSESSMENTS	0	0	0	0
	TOTAL REVENUE	113	0	100	100
	EXPENSES				
700	TRANSFERS IN/OUT				
58410	SPECIAL ASSESSMENTS (TO 5478)	0	0	0	0
58410	SPECIAL ASSESSMENTS (TO 5477)	0	0	0	0
58410	SPECIAL ASSESSMENTS (TO 5477)	0	0	0	0
58410	SPECIAL ASSESSMENTS (TO 5478)	0	0	0	0
58410	SPECIAL ASSESSMENTS (TO 5478)	0	0	0	0
	TOTAL EXPENSES	0	0	0	0
	REVENUE OVER (UNDER) EXPENSE	113	0	100	100
	BEGINNING BALANCE	-474	-361	-361	-261
	REVENUE	113	0	100	100
	EXPENDITURES	0	0	0	0
	YEAR END BALANCE	-361	-361	-261	-161

	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
2006	EMERGENCY	2023	2024	2025	2026
31100	GENERAL PROPERTY TAX	0	0	0	0
	TOTAL REVENUE	0	0	0	0
	EXPENSES				
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT	0	0	0	0
	TOTAL EXPENSES	0	0	0	0
	REVENUE OVER (UNDER) EXPENSE	0	0	0	0
	BEGINNING BALANCE	72,957	72,957	72,957	72,957
	REVENUE	0	0	0	0
	EXPENDITURES	0	0	0	0
	YEAR END BALANCE	72,957	72,957	72,957	72,957

	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
2008	CEMETERY	2023	2024	2025	2026
31100	GENERAL PROPERTY TAX	98,350	100,065	115,230	115,230
34900	MISCELLANEOUS	2,062	2,276	1,000	1,000
34920	NON-RESIDENT MAINT. FEE	4,750	5,950	6,000	7,000
34940	SALE OF LOTS	9,625	9,475	10,000	13,000
34970	OPENING & CLOSING	25,088	25,100	24,000	28,000
36070	DONATIONS	60	-	-	-
36410	INSURANCE COLLECTIONS	-	-	-	-
700	TRANSFER IN/OUT				
39980	INTERDEPARTMENTAL (FROM 1000)	5,000	5,000	5,000	5,000
	TOTAL REVENUE	144,935	147,866	161,230	169,230

	EXPENSES				
41100	PERMANENT SALARIES	63,518	67,206	68,784	71,550
41200	TEMP/PART TIME SALARIES	-	971	-	
41300	OVERTIME SALARIES	3,355	1,977	3,000	3,000
41400	COMPENSATED ABSENCES	-	-	-	
42100	HEALTH INS.	19,440	19,440	20,250	21,263
42200	FICA 6.2%	4,012	4,568	4,451	4,622
42300	RETIREMENT 10.07%	5,776	6,155	6,927	7,205
42350	MEDICARE 1.45%	938	1,068	1,041	1,081
42400	WORKMENS COMP.	1,807	2,457	500	500
42500	UNEMPLOYMENT COMPENSATION	-	-	-	-
43210	FIRE & TORNADO	249	546	300	300
43320	COMPUTER & COPIER	-	-	1,000	1,000
43510	ELECTRICITY	1,706	1,675	2,500	2,500
43560	TELEPHONE	747	689	800	800
43570	HEAT	1,056	798	1,250	1,250
43600	PUBLISHING & PRINTING	275	120	200	200
44100	SUPPLIES & POSTAGE	127	109	50	50
44170	DRUG & ALCOHOL TESTING	70	70	120	120
44210	JANITORIAL SUPPLIES	97	220	300	300
44220	UNIFORMS	195	98	600	600
44240	GAS, OIL & GREASE	14,455	12,230	7,000	13,000
44260	EQUIPMENT MAINTENANCE	3,511	6,347	7,500	7,500
44280	TOOLS & EQUIP EXPENSE	5,793	741	2,500	2,500
44281	SHOP SUPPLIES	27	-	350	350
44300	BUILDING MAINTENANCE	133	1,385	12,000	1,500
44400	DIGGING GRAVES	-	-	-	-
44460	WATER LINE MAINTENANCE	41	193	1,500	1,500
44470	GROUND MAINTENANCE	3,438	4,693	3,500	4,000
44900	MISCELLANEOUS	550	560	1,000	1,000
56320	LAND/EASEMENT ACQUISITION	-	-	-	-
56450	SAFETY EQUIPMENT	-	-	500	500
56500	NEW EQUIPMENT	2,000	10,300	8,500	10,500
700	TRANSFER IN/OUT				
58900	CEMETERY TEMPORARY (TO 2010)	17,045	21,247	20,000	23,880
	TOTAL EXPENSES	150,362	165,864	176,423	182,571

REVENUE OVER (UNDER) EXPENSE	-5,427	-17,998	-15,193	-13,341
BEGINNING BALANCE	148,424	142,997	124,999	109,806
REVENUE	144,935	147,866	161,230	169,230
EXPENDITURES	150,362	165,864	176,423	182,571
YEAR END BALANCE	142,997	124,999	109,806	96,466

	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
2010	TEMPORARY EMPLOYEES FUND	2023	2024	2025	2026
36900	MISCELLANEOUS	0	0	0	0
700	TRANSFER IN/OUT				
39990	TRANSFERS IN (FROM 1000-310,6001,6002,2008,2031,8008)	64,171	74,366	70,000	80,000

	TOTAL REVENUE	64,171	74,366	70,000	80,000
	EXPENSES				
41200	TEMPORARY SALARIES	59,678	75,864	61,802	68,000
41300	OVERTIME SALARIES	0	-	1,000	1,000
42200	FICA MATCH	3,700	4,704	3,894	4,094
42350	MEDICARE MATCH	865	1,100	911	986
42400	WORKERS COMPENSATION	201	37	2,393	2,400
42500	UNEMPLOYMENT COMP EXPENSE	0	-	-	-
43600	PUBLISHING/PRINTING/ADVERTISING	0	-	-	-
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT	0	-	-	-
	TOTAL EXPENSES	64,444	81,704	70,000	76,480

REVENUE OVER (UNDER) EXPENSE	-273	(7,339)	-	3,520
BEGINNING BALANCE	7,468	7,195	(144)	(144)
REVENUE	64,171	74,366	70,000	80,000
EXPENDITURES	64,444	81,704	70,000	76,480
YEAR END BALANCE	7,195	(144)	(144)	3,376

	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
2012	EQUIPMENT RESERVE	2023	2024	2025	2026
36100	INTEREST EARNINGS	106,698	113,365	105,000	105,000
36070	VOLUNTEER FD CONTRIBUTION	0		0	
700	TRANSFER IN/OUT				
39110	LANDFILL CLOSURE DEBT SERVICE	33	-	0	-
39120	EQUIPMENT RESERVE (WATER SOURCE INT)	74,066	-	157,500	-
39120	EQUIPMENT RESERVE	331,802	523,241	396,802	483,802
	TOTAL REVENUE	512,599	636,606	659,302	588,802
	EXPENSES				
700	TRANSFER IN/OUT				
56500	FLOOD PROTECTION (4019)	0	179,269		-
56500	AIRPORT	0	17,005		-
56500	NEW EQUIPMENT (FIRE)	0	-	11,500	-
56500	NEW EQUIPMENT (POLICE)	125,204	87,790	120,000	65,000
56500	NEW EQUIPMENT (HIGHWAY)	36,177	-	70,000	
56500	NEW EQUIPMENT (SHADETREE)	0	-	0	
56500	NEW EQUIPMENT (STREET)	0	76,617	0	335,000
56500	NEW EQUIPMENT (SANITATION)	183,631	-	0	300,000
56500	NEW EQUIPMENT (EMBANKMENT)	0	-	60,000	-
56500	NEW EQUIPMENT (WATER)	0	145,018	75,000	-
56500	NEW EQUIPMENT (SEWER)	49,254	283,270	0	120,000
	TOTAL EXPENSES	394,265	788,969	336,500	820,000

REVENUE OVER (UNDER) EXPENSE	118,334	(152,363)	322,802	(231,198)
BEGINNING BALANCE	2,814,392	2,932,726	2,780,362	3,103,164

REVENUE	512,599	636,606	659,302	588,802
EXPENDITURES	394,265	788,969	336,500	820,000
YEAR END BALANCE	2,932,726	2,780,362	3,103,164	2,871,966

BALANCE BY DEPARTMENT	2023	2024	2025	2026
FIRE	106,359	146,037	171,287	208,037
POLICE	49,758	85,655	58,905	87,155
SHADE TREE	12,073	12,073	12,073	12,073
17TH STREET LIFT STATION	5,163	5,163	5,163	5,163
CREEL LIFT STATION	209,509	228,251	236,773	245,295
HWY 20 LIFT STATION	212,530	228,090	243,650	259,210
EAST BAY LIFT STATION	30,072	30,072	30,072	30,072
EAGLE BEND LIFT STATION	358,538	-	-	-
EMBANKMENT	-	179,269	171,769	181,989
STREET	445,866	470,749	502,249	309,749
WATER	346,618	265,080	277,580	322,580
SEWER	591,600	459,289	596,009	586,009
SANITATION	303,097	386,097	468,097	250,097
INFORMATION TECHNOLOGY/COMPUTER	-	10,000	25,000	40,000
INERT LANDFILL	244,537	274,537	304,537	334,537
AIRPORT	17,005	-	-	-
TOTAL	2,932,726	2,780,363	3,103,165	2,871,967

	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
2021	SPECIAL ASSESSMENT ON CITY PROPERTY	2023	2024	2025	2026
31100	GENERAL PROPERTY TAX	0	0		
31120	BANK PROPERTY TAX	0	0	0	0
700	TRANSFER IN/OUT				
39990	TRANSFERS IN (FROM 2030)	60	10,019	0	0
	TOTAL REVENUE	60	10,019	0	0
	EXPENSES				
58400	SPECIAL ASSESSMENTS	60	10,019		
700	TRANSFERS IN/OUT				
58410	TRANSFERS OUT (1000)	0	0	0	0
	TOTAL EXPENSES	60	10,019	0	0

REVENUE OVER (UNDER) EXPENSE				
BEGINNING BALANCE	0	0	0	0
REVENUE	60	10,019	0	0
EXPENDITURES	60	10,019	0	0
YEAR END BALANCE	0	0	0	0

ACCT. #	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
2030	PENALTY & INTEREST ON SPECIAL ASSESSMENTS	2023	2024	2025	2026

31100	GENERAL PROPERTY TAX	-	-	-	-
31900	PENALTY & INTEREST	9,932	15,976	12,000	12,000
36100	INTEREST	-	-	-	-
700	TRANSFER IN/OUT				
39990	TRANSFERS IN	-	-	-	-
	TOTAL REVENUE	9,932	15,976	12,000	12,000
	EXPENSES				
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT (TO 2021)	60	10,019	-	-
	TOTAL EXPENSES	60	10,019	-	-
	REVENUE OVER (UNDER) EXPENSE	9,872	5,956	12,000	12,000
	BEGINNING BALANCE	64,420	74,291	80,248	92,248
	REVENUE	9,932	15,976	12,000	12,000
	EXPENDITURES	60	10,019	-	-
	YEAR END BALANCE	74,291	80,248	92,248	104,248

	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
2033	INFRASTRUCTURE	2023	2024	2025	2026
31410	SALES TAX (4.414M @ 32.50%)	1,077,880	1,426,269	1,401,400	1,434,550
33600	MISCELLANEOUS	30,191	-	-	-
36410	INSURANCE COLLECTIONS	-	-	-	-
36170	REIMB. FROM PARK BOARD	-	-	-	-
700	TRANSFERS IN/OUT				
39990	TRANSFERS IN	-	19,794	-	-
	TOTAL REVENUE	1,108,071	1,446,063	1,401,400	1,434,550
	EXPENSES				
44900	MISCELLANEOUS	120,375	77,828	125,000	125,000
43100	PROFESSIONAL FEES	-	-	-	-
56600	PAYMENTS TO CONTRACTORS	6,912	45,315	-	-
700	TRANSFERS IN/OUT				
58410	SPEC ON CITY OWNED PROPERTY	-			
58410	SPEC (TO 5489)	191,518	191,518	191,518	191,518
58410	SPEC (TO 5483)	5,106	-		
58410	SPEC (TO 5485)	42,755	42,038	41,000	41,000
58410	SPEC (TO 5492)	174,162	172,681	155,000	155,000
58410	SPEC (TO 5493)	20,942	20,942	20,942	20,942
55100	CITY BEAUTIFICATION (TO 8008)	10,000	10,000	10,000	10,000
58900	TRANSFER TO FLOOD PROTECTION FUND	300,000	-	300,000	300,000
58899	TRANSFERS OUT (4033)	18,319	-		-
58900	TRANSFERS OUT (Pub. Building Reserve)	-	-	60,000	100,000
58900	TRANSFERS OUT (4220)	2,175	-		
58900	TRANSFERS OUT (4313)	-	-		
58900	TRANSFERS OUT (4351)	67,833	-		
58900	TRANSFERS OUT (4516)	102,235	-		
58900	TRANSFERS OUT (4520)	1,063	-		

58900	TRANSFERS OUT (4529)	-	-		
58900	TRANSFERS OUT (9029)	-	116,764		
58900	TRANSFERS OUT (5481)	-	139,209		
58900	TRANSFERS OUT (4313)	-	421,771		
58900	TRANSFERS OUT (4529)	-	94,724		
58900	TRANSFERS OUT (4531-14TH & 14TH NE)	-	141,052		
58900	TRANSFERS OUT (4535-HWY 20 & 19 UPGRADES)	-	-	-	273,267
58900	TRANSFERS OUT (9002-AIRPORT PROJECTS)	-	-	-	9,000
58900	TRANSFERS OUT (DT PARKING LOT MILL & OVERLAY)	-	-	129,915	
58900	TRANSFERS OUT (INERT LANDFILL PURCHASE)			200,000	200,000
TOTAL EXPENSES		1,063,394	1,473,842	1,233,375	1,425,727

REVENUE OVER (UNDER) EXPENSE	44,677	(27,779)	168,025	8,823
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BEGINNING BALANCE	440,062	484,739	456,960	624,985
REVENUE	1,108,071	1,446,063	1,401,400	1,434,550
EXPENDITURES	1,063,394	1,473,842	1,233,375	1,425,727

YEAR END BALANCE	484,739	456,960	624,985	633,808
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	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
2034	ECONOMIC DEVELOPMENT	2023	2024	2025	2026
31410	SALES TAX (7%)	538,940	303,144	301,840	308,980
700	TRANSFERS IN/OUT				
39990	TRANSFERS IN (1000)	-	-	-	
	TOTAL REVENUE	538,940	303,144	301,840	308,980
41000	FORWARD DEVILS LAKE	50,000	50,000	50,000	50,000
41050	QUALITY OF LIFE INVESTMENTS	15,000	250,000	-	-
42000	DEVILS LAKE CHAMBER	25,000	25,000	25,000	25,000
42050	LRHC - ART STUDIO	2,779	12,000	20,000	20,000
700	TRANSFERS IN/OUT				
57410	LOAN POOL (TO 9201)	463,940	228,144	226,840	233,980
	TOTAL EXPENSES	556,719	565,144	321,840	328,980

REVENUE OVER (UNDER) EXPENSE	(17,779)	(262,000)	(20,000)	(20,000)
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BEGINNING BALANCE	371,353	353,574	91,574	71,574
REVENUE	538,940	303,144	301,840	308,980
EXPENDITURES	556,719	565,144	321,840	328,980

YEAR END BALANCE	353,574	91,574	71,574	51,574
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	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
2042	ASSET FORFEITURE BUY FUND	2023	2024	2025	2026
35160	FORFEITURES	-	447		
	TOTAL REVENUE	-	447	-	-
	EXPENSES				

58340	GRANT MATCHING FUNDS	-	-	-	-
	TOTAL EXPENSES	-	-	-	-

REVENUE OVER (UNDER) EXPENSE

BEGINNING BALANCE	2,927	2,927	3,374	3,374
REVENUE	-	447	-	-
EXPENDITURES	-	-	-	-

YEAR END BALANCE	2,927	3,374	3,374	3,374
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	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
2045	MUNICIPAL INFRASTRUCTURE	2023	2024	2025	2026
33600	PRAIRIE DOG FUNDS	1,152,742	2,500,000	1,024,675	2,500,000
33600	MISCELLANEOUS	-	-	-	-
36170	REIMB. FROM PARK BOARD	-	-	-	-
700	TRANSFERS IN/OUT				
39990	TRANSFERS IN	-	-	-	-
	TOTAL REVENUE	1,152,742	2,500,000	1,024,675	2,500,000

	EXPENSES				
44900	MISCELLANEOUS	-	-	-	-
43100	PROFESSIONAL FEES	-	-	-	-
56600	PAYMENTS TO CONTRACTORS	-	-	-	-
700	TRANSFERS IN/OUT				
58900	TRANSFERS OUT (4312)	513,568	-		
58900	TRANSFERS OUT (4528)	901,657	-		
58900	TRANSFERS OUT (4530)	255,552	-		
58900	TRANSFERS OUT (9044-AIRPORT)	-	937,088		
58900	TRANSFERS OUT (WEST SIDE MILL & OVERLAY)	-	1,937,623		
58900	TRANSFERS OUT (4036-FORD LIFT STATION)			116,605	
58900	TRANSFERS OUT (ORIGINAL TOWNSITE MILL & OVERLAY)			1,276,373	
58900	TRANSFERS OUT (4541-Seal Coat)	-		508,638	
58900	TRANSFERS OUT (14th & 14th PAVING)	-	-	197,466	
58900	TRANSFERS OUT (DOWNTOWN ALLEYS)			242,837	
58900	TRANSFERS OUT (MILL & OVERLAY SOUTH SIDE)				1,554,000
58900	TRANSFERS OUT (MILL & OVERLAY HWY 2 FRONTAGE)	-	-		577,249
	TOTAL EXPENSES	1,670,777	2,874,711	2,341,919	2,131,249

REVENUE OVER (UNDER) EXPENSE	(518,035)	(374,711)	(1,317,244)	368,751
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BEGINNING BALANCE	3,662,173	3,144,138	2,769,427	1,452,182
REVENUE	1,152,742	2,500,000	1,024,675	2,500,000
EXPENDITURES	1,670,777	2,874,711	2,341,919	2,131,249

YEAR END BALANCE	3,144,138	2,769,427	1,452,182	1,820,933
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	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
2046	SHADE TREE	2023	2024	2025	2026

33600	GENERAL PROPERTY TAX	-	-	-	-
33600	FORESTRY FEE (\$3.50)	-	-	-	105,000
33600	STATE GRANT	-	-	-	
33660	FEDERAL GRANTS	-	-	-	25,000
700	TRANSFERS IN/OUT				
39990	TRANSFERS IN				-
	TOTAL REVENUE	-	-	-	130,000

	EXPENSES				
41100	ADDITVE TO SALARY	-	-	-	-
41200	TEMPORARY SALARIES	-	-	-	-
42200	FICA (6.2%)	-	-	-	-
42350	MEDICARE (1.45%)	-	-	-	-
42400	WORKERS COMPENSATION	-	-	-	-
42500	UNEMPLOYMENT COMPENSATION	-	-	-	-
43400	EDUCATION & TRAINING	-	-	-	500
43600	PUBLISHING & PRINTING	-	-	-	500
44100	SUPPLIES & POSTAGE	-	-	-	25
44240	GAS, OIL, & GREASE	-	-	-	200
44260	EQUIPMENT MAINTENANCE	-	-	-	-
44280	TOOLS & EQUIPMENT	-	-	-	500
44900	MISCELLANEOUS	-	-	-	500
56500	EQUIPMENT (\$500 OR OVER)	-	-	-	-
56600	PAYMENT TO CONTRACTORS	-	-	-	45,000
56800	TREE PURCHASE	-	-	-	7,000
56820	STUMP REMOVAL	-	-	-	7,000
56830	TREE REMOVAL	-	-	-	60,000
	TOTAL SHADE TREE	-	-	-	121,225

REVENUE OVER (UNDER) EXPENSE	-	-	-	8,775
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BEGINNING BALANCE	-	-	-	-
REVENUE	-	-	-	130,000
EXPENDITURES	-	-	-	121,225

YEAR END BALANCE	-	-	-	8,775
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5000	DEBT FUNDS
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ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5001	SPECIAL ASSESSMENT DEFICIENCY	2023	2024	2025	2026
31100	GENERAL PROPERTY TAX	0	0	0	0
36100	INTEREST	0	0	0	0
	TOTAL REVENUE	0	0	0	0
	EXPENSES				
700	TRANSFERS IN/OUT				
58900	XFERS OUT (RIBS 2001 SHORTAGE)	0	0	0	0
58900	XFERS OUT (RIBS 2005 SHORTAGE F5477)	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0
	REVENUE OVER (UNDER) EXPENSE	0	0	0	0
	BEGINNING JANUARY BALANCE	49,652	49,652	49,652	49,652
	ACTUAL/ESTIMATED REVENUES	0	0	0	0
	ACTUAL/ESTIMATED EXPENDITURES	0	0	0	0
	ENDING DECEMBER BALANCE	49,652	49,652	49,652	49,652

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5005	NON-BONDED DEBT SERVICE	2023	2024	2025	2026
36290	BUSINESS SNOW REMOVAL	-	74	-	-
38500	PREPAID ASSESSMENTS	-	36,506	-	-
38300	SPECIAL ASSESSMENTS	225,952	167,954	209,888	208,000
700	TRANSFER IN/OUT				
39990	TRANSFERS IN	-	-	-	-
	TOTAL REVENUE	225,952	204,534	209,888	208,000
	EXPENSES				
43600	PUBLISHING & PRINTING	-	-	-	-
56600	PAYMENTS TO CONTRACTORS	-	-	-	-
58680	NUISANCE & DEMO	-	-	-	-
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT (TO 4350)	-	-	-	-
58900	TRANSFERS OUT (STROMQUIST STORM SEWER)	455,872	-	-	-
58900	TRANSFER OUT (LEAD SERVICE LINE REPLACEMENT)			50,000	50,000
58900	TRANSFER OUT (CGS 2023)	86,318	-	-	-
58900	TRANSFER OUT (CGS 2024)	-	20,090	-	-
58900	TRANSFER OUT (4527 - ST IMP 77-21)		90,618	-	-
58900	TRANSFER OUT (CGS 2025)			75,000	
58900	TRANSFER OUT (CGS 2025)			-	75,000
	TOTAL EXPENDITURES	542,190	110,708	125,000	125,000
	REVENUE OVER (UNDER) EXPENSE	(316,238)	93,826	84,888	83,000
	BEGINNING BALANCE	422,394	106,156	199,981	284,869
	REVENUE	225,952	204,534	209,888	208,000
	EXPENDITURES	542,190	110,708	125,000	125,000
	END OF YEAR BALANCE	106,156	199,981	284,869	367,869

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5101	SEWER SEPARATION #1	2023	2024	2025	2026
38300	SPECIAL ASSESSMENTS	98	-	-	-
38500	PREPAID ASSESSMENTS	-	-	-	-
	TOTAL REVENUE	98	-	-	98
	EXPENSES				
43600	PUBLISHING & PRINTING	-	-	-	-
44200	OPERATION AND MAINTENANCE	-	-	-	-
	TOTAL EXPENDITURES	-	-	-	-
	REVENUE OVER (UNDER) EXPENSE	98	-	-	98
	BEGINNING BALANCE	3,798	3,896	3,896	3,896
	REVENUE	98	-	-	98
	EXPENDITURES	-	-	-	-
	END OF YEAR BALANCE	3,896	3,896	3,896	3,995

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5476	SRF BONDS 2010	2023	2024	2025	2026
31410	Local Share of Embankment Raise				
	SALES TAX (\$4.414M X 7.25%)	207,285	152,034	226,380	320,015
700	TRANSFER IN/OUT				
39990	TRANSFER IN	0	0	0	0
	TOTAL REVENUE	207,285	152,034	226,380	320,015
	EXPENSES				
43600	PUBLISHING & PRINTING	0	0	0	0
57100	PRINCIPLE	140,000	140,000	140,730	144,953
57200	INTEREST	30,625	27,125	27,309	23,087
57300	SERVICE CHARGES	6,125	5,425	6,000	6,000
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT	0	100,000	0	0
	TOTAL EXPENDITURES	176,750	272,550	174,039	174,040
	REVENUE OVER (UNDER) EXPENSE	30,535	-120,516	52,341	145,975
	BEGINNING BALANCE	199,601	230,135	109,619	161,960
	REVENUE	207,285	152,034	226,380	320,015
	EXPENDITURES	176,750	272,550	174,039	174,040
	END OF YEAR BALANCE	230,135	109,619	161,960	307,935

	<u>PRINCIPLE</u>	<u>INTEREST</u>
2026	144,952	23,087
2027	149,301	18,739
2028	153,780	14,260
2029	158,393	9,646
2030	163,145	4,894
TOTALS	769,571	70,626

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5481	SRF BONDS 2015	2023	2024	2025	2026
	CENEX WATER/SEWER & VARIOUS WATERLINE REPLACEMENTS				
31410	SALES TAX (\$4.414M X 6.5%)	248,742	250,466	-	-

38300	SPECIAL ASSESSMENTS	-	-	-	-
38500	PREPAID ASSESSMENTS	-	-	-	-
36900	MISCELLANEOUS	-	-	-	-
700	TRANSFER IN/OUT				
38300	INFRASTRUCTURE (2033)	-	139,209	-	-
39990	TRANSFER IN (5476)	-	100,000	-	-
39990	TRANSFER IN (5484)	-	250,000	-	-
39990	TRANSFER IN (5488)	-	150,000	-	-
	TOTAL REVENUE	248,742	889,675	-	-
43600	PUBLISHING/PRINTING/ADVERTISING	(400)	-	-	-
57240	BOND SALE EXPENSE	-	-	-	-
57100	PRINCIPLE	240,000	1,280,000	-	-
57200	INTEREST	41,563	32,401	-	-
57300	SERVICE CHARGES	1,295	675	-	-
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT	-	-	-	-
	TOTAL EXPENDITURES	282,458	1,313,076	-	-
	REVENUE OVER (UNDER) EXPENSE	(33,716)	(423,401)	-	-
	BEGINNING BALANCE	457,117	423,401	(0)	(0)
	REVENUE	248,742	889,675	-	-
	EXPENDITURES	282,458	1,313,076	-	-
	END OF YEAR BALANCE	423,401	(0)	(0)	(0)

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5483	DEF IMP. WARRANT OF 2017	2023	2024	2025	2026
	MAUVE ESTATES WATER/SEWER/STREETS				
31110	TAX INCREMENT FIN.	84,891	86,043	-	-
38300	SPECIAL ASSESSMENTS	10,864	10,571	-	-
36100	INTEREST	-	-	-	-
36710	LOAN PROCEEDS	-	-	-	-
36900	MISCELLANEOUS	-	-	-	-
700	TRANSFER IN/OUT				
38300	INFRASTRUCTURE	5,106	-	-	-
39990	TRANSFER IN/OUT	-	-	-	-
	TOTAL REVENUE	100,861	96,614	-	-
	EXPENSES				
57240	PAYMENT TO CONTRACTORS	-	-	-	-
57100	PRINCIPLE	27,975	14,184	-	-
57200	INTEREST	6,068	2,837	-	-
57250	BOND PAYOFF EXPENSE	-	250,833	-	-
57300	SERVICE CHARGES	-	-	-	-
57350	REIMB. TO POL SUBS.	-	21,589	-	-
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT (1000)	-	8,035	-	-
	TOTAL EXPENDITURES	34,043	297,478	-	-
	REVENUE OVER (UNDER) EXPENSE	66,818	(200,864)	-	-
	BEGINNING BALANCE	134,047	200,865	0	0
	REVENUE	100,861	96,614	-	-
	EXPENDITURES	34,043	297,478	-	-
	END OF YEAR BALANCE	200,865	0	0	0

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5484	SALES TAX REVENUE BOND 2017	2023	2024	2025	2026
	WEST VIA DUCT				
31410	SALES TAX (\$4.414M X 3.5%)	82,914	141,207	129,360	154,490
36710	LOAN PROCEEDS	-	-	-	-
36900	MISCELLANEOUS	-	-	-	-
700	TRANSFER IN/OUT				
38300	INFRASTRUCTURE	-	-	-	-
39990	TRANSFER IN/OUT	-	-	-	-
	TOTAL REVENUE	82,914	141,207	129,360	154,490
	EXPENSES				
43600	PUBLISHING/PRINTING/ADVERTISING	-	-	-	-
57240	PAYMENT TO CONTRACTORS	-	-	-	-
57100	PRINCIPLE	103,611	105,626	109,230	111,426
57200	INTEREST	23,833	21,817	18,214	16,018
57300	SERVICE CHARGES	400	-	-	-
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT (5481)	-	250,000	-	-
	TOTAL EXPENDITURES	127,844	377,444	127,444	127,444
	REVENUE OVER (UNDER) EXPENSE	(44,930)	(236,236)	1,916	27,046
	BEGINNING BALANCE	461,227	416,298	180,061	181,977
	REVENUE	82,914	141,207	129,360	154,490
	EXPENDITURES	127,844	377,444	127,444	127,444
	END OF YEAR BALANCE	416,298	180,061	181,977	209,023

	PRINCIPLE	INTEREST
2,026	111,426	16,018
2,027	113,665	13,778
2,028	115,950	11,494
2,029	118,280	9,163
2,030	120,658	6,786
2,031	123,083	4,360
2,032	125,557	1,886
TOTALS	828,619	63,486

Reserve requirement : 20% - 2019, 40% - 2020, 60% - 2021, 80% - 2022, 100% - 2023
Percentage of annual payment

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5485	REF IMP. WARRANT OF 2017	2023	2024	2025	2026
38300	SPECIAL ASSESSMENTS	14,252	14,013	13,500	12,875
38500	PREPAID ASSESSMENTS	-	-	-	-
31110	TAX INCREMENT FIN.	-	-	-	-
36710	LOAN PROCEEDS	-	-	-	-
36900	MISCELLANEOUS	-	-	-	-
700	TRANSFER IN/OUT				
38300	INFRASTRUCTURE	42,755	42,038	40,500	38,625
39990	TRANSFER IN/OUT	-	-	-	-
	TOTAL REVENUE	57,007	56,050	54,000	51,500
	EXPENSES				

x3 of Revenue

43600	PUBLISHING/PRINTING/ADVERTISING	-	-	-	-
57240	PAYMENT TO CONTRACTORS	-	-	-	-
57100	PRINCIPLE	51,415	52,416	54,202	55,291
57200	INTEREST	11,824	10,824	9,038	7,948
57300	SERVICE CHARGES	400	-	-	-
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT	-	-	-	-
	TOTAL EXPENDITURES	63,640	63,240	63,240	63,239

REVENUE OVER (UNDER) EXPENSE	(6,633)	(7,189)	(9,240)	(11,739)
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BEGINNING BALANCE	79,845	73,212	66,023	56,783
REVENUE	57,007	56,050	54,000	51,500
EXPENDITURES	63,640	63,240	63,240	63,239

END OF YEAR BALANCE	73,212	66,023	56,783	45,044
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	PRINCIPLE	INTEREST
2,026	55,291	7,948
2,027	56,402	6,837
2,028	57,536	5,703
2,029	58,693	4,547
2,030	59,872	3,367
2,031	61,076	2,164
2,032	62,304	936
TOTALS	411,174	31,503

ACCT.#	DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2026
5486	REF IMP. WARRANT OF 2019				
38300	SPECIAL ASSESSMENTS	54,560	48,734	49,000	49,000
36710	LOAN PROCEEDS	-	-	-	-
36900	MISCELLANEOUS	-	-	-	-
700	TRANSFER IN/OUT				
38300	INFRASTRUCTURE	-	-	-	-
39990	TRANSFER IN/OUT	-	-	-	-
	TOTAL REVENUE	54,560	48,734	49,000	49,000
	EXPENSES				
57240	PAYMENT TO CONTRACTORS	-	-	-	-
57100	PRINCIPLE	50,124	51,081	52,960	54,025
57200	INTEREST	13,539	12,583	10,703	9,639
57300	SERVICE CHARGES	-	-	-	-
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT	-	-	-	-
	TOTAL EXPENDITURES	63,664	63,664	63,663	63,664

REVENUE OVER (UNDER) EXPENSE	(9,103)	(14,930)	(14,663)	(14,664)
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BEGINNING BALANCE	179,948	170,844	155,915	141,252
REVENUE	54,560	48,734	49,000	49,000
EXPENDITURES	63,664	63,664	63,663	63,664

END OF YEAR BALANCE	170,844	155,915	141,252	126,588
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	PRINCIPLE	INTEREST
2,026	54,025	9,639
2,027	55,111	8,553
2,028	56,218	7,445

2,029	57,348	6,315
2,030	58,501	5,162
2,031	59,677	3,987
2,032	60,877	2,787
2,033	62,100	1,563
2,034	31,517	315
TOTALS	495,374	45,766

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5488	SALES TAX REVENUE BOND 2019	2023	2024	2025	2026
31410	SALES TAX (\$4.414M X 2.5%)	103,642	54,594	107,800	110,350
36710	LOAN PROCEEDS	-	-	-	-
36900	MISCELLANEOUS	-	-	-	-
700	TRANSFER IN/OUT				
38300	INFRASTRUCTURE	-	-	-	-
39990	TRANSFER IN/OUT	-	-	-	-
	TOTAL REVENUE	103,642	54,594	107,800	110,350
	EXPENSES				
57240	PAYMENT TO CONTRACTORS	-	-	-	-
57100	PRINCIPLE	73,435	74,837	77,593	79,152
57200	INTEREST	19,839	18,437	15,681	14,122
57300	SERVICE CHARGES	-	-	-	-
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT (5481)	-	150,000	-	-
	TOTAL EXPENDITURES	93,274	243,274	93,274	93,274
	REVENUE OVER (UNDER) EXPENSE	10,368	(188,679)	14,526	17,076
	BEGINNING BALANCE	320,261	330,629	141,949	156,475
	REVENUE	103,642	54,594	107,800	110,350
	EXPENDITURES	93,274	243,274	93,274	93,274
	END OF YEAR BALANCE	330,629	141,949	156,475	173,551

	PRINCIPLE	INTEREST
2,026	79,152	14,122
2,027	80,743	12,531
2,028	82,366	10,908
2,029	84,022	9,252
2,030	85,711	7,563
2,031	87,433	5,841
2,032	89,191	4,083
2,033	90,983	2,291
2,034	46,175	462
TOTALS	725,776	67,052

Reserve requirement : 20% - 2020, 40% - 2021, 60% - 2022, 80% - 2023, 100% - 2024
Percentage of annual payment

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5489	REF IMP. BONDS OF 2020A	2023	2024	2025	2026
	REFUNDING OF 2011 & 2013 BONDS				
	AGASSIZ W&S TIF, STONERIDGE W&S TIF				
	VARIOUS WATERMAINS & VARIOUS ST IMP				
31110	TAX INCREMENT FIN.	177,755	182,564	180,000	180,001
38300	SPECIAL ASSESSMENTS	53,654	55,926	54,315	45,625

38500	PREPAID ASSESSMENTS	-	-	-	-
700	TRANSFER IN/OUT				
38300	CITY SHARE OF SPECIALS	-	-	-	-
38300	INFRASTRUCTURE	191,518	191,518	191,518	191,518
39990	TRANSFER IN/OUT	-	-	-	-
	TOTAL REVENUE	422,927	430,007	425,833	417,144
	EXPENSES				
57100	PRINCIPLE	275,000	280,000	285,000	290,000
57200	INTEREST	25,750	20,200	14,550	8,800
43600	PUBLISHING & PRINTING	-	-	-	-
57300	SERVICE CHARGES	495	495	495	495
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT	-	-	-	-
	TOTAL EXPENDITURES	301,245	300,695	300,045	299,295

REVENUE OVER (UNDER) EXPENSE	121,682	129,312	125,788	117,849
BEGINNING BALANCE	81,662	203,344	332,656	458,444
REVENUE	422,927	430,007	425,833	417,144
EXPENDITURES	301,245	300,695	300,045	299,295
END OF YEAR BALANCE	203,344	332,656	458,444	576,293

	PRINCIPLE	INTEREST
2,026	290,000	8,800
2,027	295,000	2,950
TOTALS	585,000	11,750

ACCT.#	DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2026
5492	REF IMP. BONDS OF 2021A				
	REFUNDING OF 2014 BONDS				
	VARIOUS STREET IMP				
31110	TAX INCRMNT FIN. AGASSIZ	109,306	120,021	135,821	138,000
31110	TAX INCRMNT FIN. HIGHLAND	115,940	119,774	137,666	138,000
36710	SALE OF BONDS	-	-	-	-
36900	MISC REVENUE	-	-	-	-
38300	2014 SPECIAL ASSESSMENTS	10,859	6,129	10,500	10,000
38300	NEW SPECIAL ASSESSMENTS	30,019	29,525	25,000	24,500
38500	PREPAID ASSESSMENTS	-	-	-	-
700	TRANSFER IN/OUT				
38300	INFRASTRUCTURE 2014	84,105	84,105	84,105	84,105
38300	INFRASTRUCTURE NEW	90,057	88,576	75,000	73,500
39990	TRANSFER IN/OUT (FROM 5480)	400	-	-	-
	TOTAL REVENUE	440,686	448,130	468,092	468,105
	EXPENSES				
57100	PRINCIPLE	280,000	285,000	285,000	295,000
57200	INTEREST	62,000	56,350	50,650	44,850
57240	BOND SALE EXPENSE	-	-	-	-
57280	RECALL OF BONDS	-	-	-	-
43600	PUBLISHING & PRINTING	-	-	-	-
57300	SERVICE CHARGES	1,295	495	-	-
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT	-	-	-	-
	TOTAL EXPENDITURES	343,295	341,845	335,650	339,850

3x of new specials

REVENUE OVER (UNDER) EXPENSE	97,391	106,285	132,442	128,255
BEGINNING BALANCE	964,269	1,061,660	1,167,945	1,300,388
REVENUE	440,686	448,130	468,092	468,105
EXPENDITURES	343,295	341,845	335,650	339,850
END OF YEAR BALANCE	1,061,660	1,167,945	1,300,388	1,428,643

	PRINCIPLE	INTEREST
2026	295,000	44,850
2027	300,000	48,900
2028	310,000	32,800
2029	310,000	26,600
2030	320,000	20,300
2031	115,000	15,950
2032	120,000	13,600
2033	120,000	11,200
2034	120,000	8,800
2035	125,000	6,350
2036	125,000	3,850
2037	130,000	1,300
TOTALS	2,390,000	234,500

	ACTUAL	ACTUAL	FORECAST	BUDGET
5493	2023	2024	2025	2026
REF IMP. BONDS OF 2022A				
REFUNDING OF 2015 BONDS				
31110 TAX INCREMENT FIN.	129,499	119,570	118,100	120,000
38300 SPECIAL ASSESSMENTS	51,340	49,471	47,000	45,400
38500 PREPAID ASSESSMENTS	-	-	-	-
36710 SALE OF BONDS	-	-	-	-
36900 MISCELLANEOUS	-	-	-	-
700 TRANSFER IN/OUT				
38300 INFRASTRUCTURE	20,942	20,942	20,942	20,942
39990 TRANSFER IN/OUT	-	-	-	-
TOTAL REVENUE	201,781	189,983	186,042	186,342
EXPENSES				
57100 PRINCIPLE	130,000	135,000	135,000	135,000
57200 INTEREST	23,800	21,150	18,450	15,750
43600 PUBLISHING & PRINTING	-	-	-	-
57300 SERVICE CHARGES	895	495	-	-
700 TRANSFER IN/OUT				
58900 TRANSFERS OUT	-	-	-	-
TOTAL EXPENDITURES	154,695	156,645	153,450	150,750

REVENUE OVER (UNDER) EXPENSE	47,086	33,338	32,592	35,592
BEGINNING BALANCE	257,081	304,168	337,506	370,098
REVENUE	201,781	189,983	186,042	186,342
EXPENDITURES	154,695	156,645	153,450	150,750
END OF YEAR BALANCE	304,168	337,506	370,098	405,690

	PRINCIPLE	INTEREST
2,026	135,000	15,750
2,027	135,000	13,050
2,028	145,000	10,250
2,029	145,000	7,350
2,030	145,000	4,450

2,031	150,000	1,500
TOTALS	855,000	52,350

6000	ENTERPRISE FUNDS
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	DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2026
6001	WATER REVENUES				
34710	WATER COLLECTIONS	1,260,797	1,169,933	1,220,000	1,405,000
34730	WATER SOURCE REPLACEMENT FEE	275,609	273,647	270,000	165,000
34740	CURB STOP REPLACEMENT/MAINTENANCE	30,022	29,798	30,000	30,000
34750	PENALTY FEES	9,891	10,926	6,000	6,000
36100	INTEREST	11,748	12,561	-	-
36200	RENTAL/LEASE EQUIP OR LAND	-	-	-	-
36400	SALE OF ASSETS	-	-	-	-
36410	INSURANCE COLLECTIONS	-	-	-	-
36900	MISCELLANEOUS REVENUE	-	1,919	-	-
36990	REIMBURSABLE EXPENSES	-	-	-	0
700	TRANSFER IN/OUT				
39120	EQUIPMENT RESERVE	-	145,018	75,000	0
39990	TRANSFERS IN (GENERAL)	-	-	-	0
	TOTAL WATER REVENUES	1,588,067	1,643,803	1,601,000	1,606,000

340	WATER DISTRIBUTION				
41100	PERMANENT SALARIES (MYHRO/50% - TBD 50% - GABLE)	123,160	92,938	128,600	135,135
41110	ADDITIONAL COMPENSATION	-	225	-	-
41300	OVERTIME SALARIES	8,427	4,883	5,000	5,000
41400	COMPENSATED ABSENCES	-	-	-	-
42100	HEALTH INSURANCE	23,835	15,448	33,635	37,650
42200	FICA (6.2%)	9,141	6,482	8,283	8,688
42250	ND PERS RETIREMENT (10.07%)	4,777	7,067	12,950	13,608
42300	RETIREMENT (10.07%)	14,843	4,529	-	-
42350	MEDICARE (1.45%)	2,138	1,516	1,937	2,032
42400	WORKMENS COMPENSATION	2,646	4,041	2,800	2,800
42500	UNEMPLOYMENT COMPENSATION	-	-	-	-
43080	LAB FEES	-	-	-	-
43210	FIRE & TORNADO	2,463	3,220	1,500	3,000
43320	COMPUTER EQUIPMENT	2,703	638	-	-
43330	MAINT/LEASE ON EQUIPMENT/SOFTWARE	1,625	-	-	-
43400	EDUCATION & TRAINING	-	100	1,000	2,000
43510	ELECTRICITY	9,525	3,817	5,000	5,000
43560	TELEPHONE	2,970	2,320	2,500	2,500
43570	HEAT	3,396	1,834	4,000	4,000
43600	PUBLISHING & PRINTING	2,947	933	-	-
43700	WATER USERS MEMBERSHIP	-	600	2,600	2,600
43830	GRAVEL	10,000	-	10,000	10,000
43940	STREET OPENING EXPENSE	20,904	3,550	-	-
44100	OFFICE SUPPLIES & POSTAGE	44	-	-	-
44150	ONE CALL	448	633	700	700
44220	CLOTHING & UNIFORMS	-	(1,094)	-	3,000
44240	GAS, OIL, & GREASE	10,168	5,459	8,000	8,000
44260	EQUIPMENT MAINTENANCE	22,086	22,074	25,000	25,000
44280	TOOLS & EQUIPMENT EXPENSE	2,535	7,380	10,000	10,000
44300	BUILDING MAINTENANCE	2,233	316	500	500
44410	METER REPAIR	17,230	2,982	5,000	5,000
44420	HYDRANT REPAIR	12,586	9,210	8,000	8,000
44450	HIGH TOWER MAINTENANCE	2,313	1,203	1,000	1,000
44460	WTR LINE MAINTENANCE	47,451	13,715	20,000	25,000
44490	LEAD TO COPPER RULE	-	-	500	500
44550	CURB STOP REPLACEMENT/MAINTENANCE	16,333	7,136	20,000	20,000
44810	METERS	18,582	18,209	17,000	20,000
44820	HYDRANTS	4,322	626	32,000	14,000
44900	MISCELLANEOUS	602	316	1,500	1,500
56290	LEASE/PERMIT PAYMENT	724	796	280	280
56450	SAFETY EQUIPMENT	65	1,032	3,000	3,000
56500	EQUIPMENT (\$500 OR OVER)	11,883	40,018	4,000	-
57300	SERVICE CHARGES	12	50	375	375
58480	SCADA MAINT. (\$85/HR)	113	3,167	8,000	8,000
	SUB-TOTAL - WATER DISTRIBUTION	415,233	287,367	384,660	387,868

342	HAMAR WELLS /TRANSMISSION				
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43210	FIRE & TORNADO	(79)	157	2,000	2,000
43340	PIPELINE EASEMENTS	-	-	500	500
43510	ELECTRICITY	61,541	53,666	60,000	60,000
43560	TELEPHONE	555	551	800	800
43570	HEAT	-	-	500	500
44230	CHEMICAL SUPPLIES	-	-	-	-
44240	GAS, OIL, & GREASE	-	-	7,500	7,500
44260	EQUIPMENT MAINTENANCE	7,143	1,617	1,000	300
44300	BUILDING MAINTENANCE	150	-	500	500
44430	WELL MAINTENANCE	-	-	5,000	5,000
44460	WATER LINE MAINTENANCE	777	52	7,000	7,000
44900	MISCELLANEOUS	3	24	50	50
56280	REAL ESTATE TAXES	1,636	1,688	-	-
56450	SAFETY EQUIPMENT	-	-	20,000	20,000
56500	EQUIPMENT (\$500 OR OVER)	50,762	105,000	75,000	-
58480	SCADA MAINT. (\$85/HR)	621	11,084	-	7,000
	SUB-TOTAL - HAMAR WELLS/TRANSMISSION	123,108	173,840	179,850	111,150

343	WATER TREATMENT PLANT				
41100	PERMANENT SALARIES (ARENDS)	74,288	76,665	79,494	84,390
41300	OVERTIME SALARIES	4,607	7,952	1,000	1,000
42100	HEALTH INSURANCE	12,101	12,101	12,585	13,608
42200	FICA (6.2%)	4,007	5,594	4,991	5,294
42300	RETIREMENT (10.07%)	-	7,033	8,106	8,599
42350	MEDICARE (1.45%)	893	1,308	1,167	1,238
43080	LAB FEES	7,832	7,399	15,000	15,000
43110	AUDIT FEES	-	-	2,000	14,170
43120	LEGAL FEES	-	-	200	200
43210	FIRE & TORNADO	9,067	7,453	7,750	8,000
43320	COMPUTER & COPIER	4,929	4,075	5,000	7,900
43330	MAINT/LEASE ON EQ/SOFTWARE	-	-	3,000	3,000
43400	EDUCATION & TRAINING	1,931	2,320	1,000	2,000
43510	ELECTRICITY	36,952	40,019	50,000	50,000
43560	TELEPHONE	1,843	1,783	2,000	2,000
43570	HEAT	-	-	500	500
43600	PUBLISHING & PRINTING	1,978	1,388	2,500	2,500
44100	SUPPLIES & POSTAGE	6,689	6,397	5,000	5,000
44170	DRUG & ALCOHOL TESTING	210	140	100	100
44210	JANITORIAL SUPPLIES	-	-	500	500
44220	CLOTHING & UNIFORMS	725	968	1,000	-
44230	CHEMICAL SUPPLIES	106,837	136,086	100,000	140,000
44240	GAS, OIL, & GREASE	-	96	3,000	3,000
44260	EQUIPMENT MAINTENANCE	3,536	23,007	15,000	15,000
44280	TOOLS & EQUIPMENT	1,442	17,688	15,000	15,000
44300	BUILDING MAINTENANCE	3,064	1,747	7,500	7,500
44440	RESERVOIR MAINTENANCE	-	-	7,000	7,000
44900	MISCELLANEOUS	-	1,000	-	-
56600	PAYMENTS TO CONTRACTORS	-	-	-	-
56450	SAFETY EQUIPMENT	1,083	746	3,000	3,000
58480	SCADA MAINT. (\$85/HR)	280	11,084	10,000	10,000
56500	EQUIPMENT (\$500 OR OVER)	-	9,525	-	-
	SUB-TOTAL - WATER TREATMENT PLANT	284,292	383,573	363,393	425,499

700	TRANSFER IN/OUT				
44460	WATER LINE MAINTENANCE	-	-	3,000	3,000
55060	DEPRECIATION	5,000	5,000	5,000	5,000
56310	EQUIPMENT RESERVE	20,000	20,000	20,000	40,000
56980	INTERDEPARTMENTAL (TO 1000)	104,412	108,052	112,112	121,710
57990	AIRPORT LOT RENT	8,334	10,417	10,000	10,000
58900	TRANSFER TO WATER SOURCE REPLACEMENT	275,609	273,617	270,000	165,000
58900	TRANSFERS OUT (20% TO 1000)	315,264	296,861	305,200	321,200
58900	TRANSFERS OUT (TEMP TO 2010)	10,027	15,936	10,000	11,396
	SUB-TOTAL TRANSFER IN/OUT	738,645	729,882	735,312	677,306

TOTAL WATER DEPT. EXPENDITURES	1,561,277	1,574,662	1,663,215	1,601,823
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REVENUE OVER (UNDER) EXPENSES	26,790	69,141	(62,215)	4,177
BEG. BALANCE IN JANUARY	725,830	752,620	821,761	759,546
REVENUES	1,588,067	1,643,803	1,601,000	1,606,000
EXPENDITURES	1,561,277	1,574,662	1,663,215	1,601,823
BALANCE IN DECEMBER	752,620	821,761	759,546	763,723

6002	ACTUAL	ACTUAL	FORECAST	BUDGET
000 SEWER REVENUES	2023	2024	2025	2026
31410 SALES TAX (4.414M @ 4.5%)	186,556	194,878	194,040	198,630
32290 MISC PERMITS	-	-	-	-
34810 SEWER COLLECTIONS	910,750	1,001,921	1,000,000	1,085,000
34820 RURAL SEWER COLLECTIONS	33,023	31,238	30,000	30,000
34830 HWY 20 PUMP STATION REIMBURSEMENT	14,034	14,487	14,480	14,480
34831 HWY 20 MINI PUMP STATION REIMBURSEMENT	9,037	9,091	7,000	7,000
34841 CREEL BAY PUMP STN REIMBURSEMENT (8%)	2,133	3,605	11,300	11,300
34842 LAKEWOOD PUMP STN REIMBURSEMENT	19,184	18,431	20,620	20,620
34880 COUNTRY CLUB PUMP STN REIMBURSEMENT	6,125	4,926	2,178	2,178
34900 MISCELLANEOUS	7,528	4,867	10,000	10,000
36100 INTEREST	11,748	12,561	20,000	-
36200 RENTAL OF LAND OR EQUIPMENT	6,975	10,264	12,000	12,000
36400 SALE OF ASSETS	-	-	-	-
36990 EMBANKMENT O&M REIMBURSEMENT (30%)	14,354	24,133	20,000	20,000
700 TRANSFER IN/OUT				
39120 EQUIPMENT RESERVE	49,254	283,270	60,000	120,000
39990 TRANSFERS IN (GENERAL)	-	-	-	0
TOTAL SEWER REVENUES	1,270,702	1,613,674	1,401,618	1,531,208

320 SEWER OPERATION				
41100 PERMANENT SALARIES (50% MYHRO, 50% TBD, EBERTZ)	106,980	112,635	132,779	138,651
41110 ADDITIVE TO SALARY	-	225	-	-
41300 OVERTIME SALARIES	1,693	6,689	3,000	3,000
42100 HEALTH INSURANCE	21,590	22,838	23,450	37,650
42200 FICA (6.2%)	6,611	7,802	8,418	8,782
42250 CITY SHARE NDPERS (10.07%)	3,722	-	13,371	13,962
42300 CITY SHARE - DEFERED COMP	8,117	4,529	-	-
42350 MEDICARE (1.45%)	1,546	1,825	1,969	2,054
42400 WORKMENS COMPENSATION	1,792	-	1,400	1,400
42500 UNEMPLOYMENT COMPENSATION	-	-	-	-
43110 AUDIT FEES	-	-	2,000	14,170
43210 FIRE & TORNADO	448	1,132	200	200
43320 COMPUTER & COPIER	583	638	1,500	1,500
43330 MAINT/LEASE ON EQ/SOFTWARE	-	-	2,000	2,000
43400 EDUCATION & TRAINING	1,091	658	1,000	1,000
43510 ELECTRICITY	13,181	13,966	9,000	9,000
43560 TELEPHONE	1,903	1,892	1,500	1,500
43570 HEAT	3,396	1,834	4,000	4,000
43600 PUBLISHING & PRINTING	2,054	445	2,000	2,000
43830 GRAVEL	3,000	-	3,000	3,000
44100 SUPPLIES & POSTAGE	6,300	6,000	5,000	5,000
44150 ONE CALL	448	633	700	700
44170 DRUG & ALCOHOL TESTING	242	296	200	200
44210 JANITORIAL SUPPLIES	-	-	1,000	1,000
44220 CLOTHING & UNIFORMS	476	1,117	-	-
44240 GAS, OIL, & GREASE	14,664	4,380	15,000	15,000
44260 EQUIPMENT MAINTENANCE	23,195	12,327	12,000	15,000
44280 TOOLS & EQUIPMENT	2,865	3,712	4,500	4,500
44300 BUILDING MAINTENANCE	4,510	2,335	5,000	5,000
44510 SEWER LIFT MAINTENANCE	5,090	19,922	17,000	17,000
44520 SEWER LINE MAINTENANCE	813	1,061	1,000	5,000
44840 HWY 19 LIFT MAINTENANCE	2,343	2,598	6,000	6,000
44900 MISCELLANEOUS	-	26	1,000	1,000
56290 LEASE PAYMENT	935	966	-	-
56450 SAFETY EQUIPMENT	2,378	1,343	2,000	2,000
56500 NEW EQUIPMENT	-	141,635	-	55,000 Pickup

57300	SERVICE CHARGES	6	-	375	375
58480	SCADA MAINT. (\$85/HR)	-	3,448	5,000	5,000
	SUB-TOTAL SEWER OPERATION	241,972	378,904	286,361	381,644

321	STORM SEWER EXPENSES				
41100	PERMANENT SALARIES (FRESCHETTE)	63,518	73,893	68,785	57,540
41110	ADDITIVE TO SALARY	600	-	-	-
41300	OVERTIME SALARIES	3,691	3,339	4,000	4,000
41400	COMPENSATED ABSENCES	-	-	-	-
42100	HEALTH INSURANCE	21,120	21,120	22,000	13,625
42200	FICA (6.2%)	4,061	4,645	4,513	4,513
42300	RETIREMENT (10.07%)	7,000	8,762	6,927	6,927
42350	MEDICARE (1.45%)	950	1,086	1,055	1,055
42400	WORKERS COMP. EXPENSE	896	-	-	-
43210	FIRE & TORNADO	740	842	1,000	1,000
43510	ELECTRICITY CITY PUMPS	10,440	13,956	15,000	15,000
43560	TELEPHONE	573	561	-	-
44170	DRUG & ALCOHOL TESTING	-	-	-	-
44220	CLOTHING & UNIFORMS	104	166	-	-
44260	EQUIPMENT MAINTENANCE	7,174	1,295	4,000	4,000
44280	TOOLS & EQUIPMENT	-	327	3,000	3,000
44300	BUILDING MAINTENANCE	1,474	-	1,000	1,000
44510	LIFT MAINTENANCE	2,318	11,154	15,000	15,000
44520	LINE MAINTENANCE	2,272	26,158	9,000	9,000
44540	DRAINAGE DITCH MAINTENANCE	4,498	8,053	15,000	15,000
44900	MISCELLANEOUS	-	1,255	-	-
56290	LEASE/PERMIT PAYMENT	14,059	14,509	10,475	12,000
56500	NEW EQUIPMENT	-	141,635	-	55,000
58480	SCADA MAINT. (\$85/HR)	-	3,167	7,000	10,000
	SUB-TOTAL STORM SEWER	145,486	335,922	187,755	227,660

Pickup, SCADA

322	WASTEWATER TREATMENT SYSTEM EXPENSES				
41100	PERMANENT SALARIES (POITRA)	50,512	61,047	63,714	69,582
41200	TEMP/PAR TIME SALARIES	13,855	13,519	-	5,000
41300	OVERTIME SALARIES	3,915	5,499	1,500	1,500
41400	COMPENSATED ABSENCES	-	-	-	-
41500	CONTRACT LABOR	-	-	-	-
42100	HEALTH INSURANCE	11,280	11,280	11,750	13,625
42200	FICA (6.2%)	3,962	4,919	4,043	4,189
42300	RETIREMENT (10.07%)	4,244	6,047	6,416	7,007
42350	MEDICARE (1.45%)	926	1,150	946	1,009
42400	WORKMENS COMPENSATION	1,068	-	1,300	1,300
43210	FIRE & TORNADO	258	2,679	350	3,000
43320	COMPUTER & COPIER	-	-	1,000	1,000
43400	EDUCATION & TRAINING	200	255	1,000	1,000
43510	ELECTRICITY	6,828	6,934	11,000	11,000
43560	TELEPHONE	867	806	600	600
43570	HEAT	3,396	1,834	4,000	4,000
43600	PUBLISHING & PRINTING	141	-	-	-
43830	GRAVEL	1,997	-	5,000	2,000
44100	SUPPLIES & POSTAGE	287	440	250	250
44170	DRUG & ALCOHOL TESTING	140	210	100	100
44200	OPERATION & MAINTENANCE	-	33	150	150
44210	JANITORIAL SUPPLIES	-	-	500	500
44220	CLOTHING & UNIFORMS	496	417	400	400
44230	CHEMICALS	-	-	200	200
44240	GAS, OIL, & GREASE	12,064	13,430	15,000	15,000
44260	EQUIPMENT MAINTENANCE	44,094	4,940	15,000	15,000
44280	TOOLS & EQUIPMENT	-	(624)	1,500	1,500
44300	BUILDING MAINTENANCE	392	-	1,500	1,500
44340	INSTRUMENTS MAINTENANCE	996	-	1,000	1,000
44460	WATER LINE MAINTENANCE	-	-	-	-
44510	LIFT MAINTENANCE	-	170	500	500
44530	LAGOON MAINTENANCE	588	1,153	4,000	10,000
44540	DRAINAGE DITCH MAINTENANCE	-	-	10,000	10,000
44610	TESTING	2,273	2,413	3,500	3,500

44900	MISCELLANEOUS	-	-	500	500
56450	SAFETY EQUIPMENT	711	4,379	5,000	5,000
56500	NEW EQUIPMENT	-	-	-	-
	SUB-TOTAL SEW TREATMT	165,490	142,931	171,719	190,912

323	EMBANKMENT O&M EXPENSES				
41100	PERMANENT SALARIES (DUCIAMME)	47,206	54,501	58,130	61,668
41300	OVERTIME SALARIES	3,637	10,131	-	-
41400	COMPENSATED ABSENCES	-	-	-	-
42100	HEALTH INSURANCE	19,440	19,440	20,250	22,000
42200	FICA (6.2%)	3,018	3,873	3,604	3,712
42300	RETIREMENT (10.07%)	4,266	5,388	5,854	6,210
42350	MEDICARE (1.45%)	706	906	843	894
42400	WORKMENS COMPENSATION	896	-	-	-
43600	PUBLISHING & PRINTING	-	-	-	-
43830	GRAVEL	-	-	1,500	1,500
44170	DRUG & ALCOHOL TESTING	-	-	-	-
44220	CLOTHING & UNIFORMS	-	387	300	300
44260	EQUIPMENT MAINTENANCE	9,433	10,378	7,000	7,000
44280	TOOLS & EQUIPMENT	-	28	-	-
44300	BUILDING MAINTENANCE	116	2,943	-	-
44740	EAST BAY PUMP STATION	30,881	36,049	16,000	16,000
44750	17TH STREET PUMP STATION	3,892	3,506	3,000	3,000
44760	CREEL BAY PUMP STATION	25,978	35,647	35,000	35,000
44780	HWY 20 PUMP STATION	4,331	4,954	6,000	6,000
44781	HWY 20 MINI PUMP STATION	614	673	-	-
44790	COUNTRY CLUB PUMP STATION	4,245	10,744	1,278	1,278
44791	LAKEWOOD PUMP STATION	8,097	7,024	11,300	11,300
44900	MISCELLANEOUS	-	-	-	-
50000	DIKE MAINTENANCE	9,710	6,946	5,000	7,500
50100	SPRAYING EXPENSE	9,734	5,431	10,000	10,000
56450	SAFETY EQUIPMENT	-	-	-	-
56290	LEASE/PERMIT PAYMENT	-	-	6,000	6,000
56500	NEW EQUIPMENT	12,112	6,050	60,000	10,000
58480	SCADA MAINT. (\$85/HR)	-	-	-	-
	SUB-TOTAL EMBANKMENT O&M	198,314	225,001	251,059	209,363

700	TRANSFER IN/OUT				
43940	STREET OPENING EXPENSE	-	-	-	-
44760	CREEL BAY PUMP STATION DEPR.	8,522	8,522	8,522	8,522
44780	HWY 20 PUMP STATION DEPR.	8,480	8,480	8,480	8,480
44781	HWY 20 MINI PUMP STATION	7,080	7,080	7,080	7,080
44790	COUNTRY CLUB PUMP STATION DEPR	900	900	900	900
44791	LAKEWOOD PUMP STATION DEPR	9,320	9,320	9,320	9,320
55060	DEPRECIATION (SEWAGE TREATMENT)	26,000	26,000	26,000	26,000
55060	DEPRECIATION (SEWER)	20,000	20,000	20,000	20,000
56310	EQUIPMENT RESERVE	20,000	28,000	24,000	64,000
56980	INTERDEPARTMENTAL (TO 1000)	104,412	108,052	112,112	121,710
57990	AIRPORT LOT RENTAL	8,334	10,417	10,000	10,000
58900	TRANSFERS OUT (20% TO 1000)	232,200	254,764	258,364	270,718
58900	TRANSFERS OUT (TEMP TO 2010)	15,040	10,624	15,000	11,396
	SUB-TOTAL TRANSFER IN/OUT	460,288	492,158	499,778	558,126

TOTAL SEWER EXPENDITURES	1,211,549	1,574,916	1,396,672	1,567,704
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REVENUE OVER (UNDER) EXPENSES	59,152	38,759	4,946	-36,496
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BEG. BALANCE IN JANUARY	580,363	639,515	678,274	683,219
REVENUES	1,270,702	1,613,674	1,401,618	1,531,208
EXPENDITURES	1,211,549	1,574,916	1,396,672	1,567,704

BALANCE IN DECEMBER	639,515	678,274	683,219	646,723
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	6003	ACTUAL	ACTUAL	FORECAST	BUDGET
000	SANITATION REVENUES	2023	2024	2025	2026
34410	SANITATION COLLECTIONS	1,631,553	1,750,232	1,858,000	1,968,000

34420	SPECIAL PICKUPS	73,386	86,834	96,000	95,000
34430	LANDFILL/OUTSIDE TIPPING	86,562	117,147	85,000	62,500
33640	RAMSEY COUNTY/RECYC CTR USAGE	10,000	10,000	10,000	10,000
34470	SALE OF DUMPSTERS	1,000	1,373	-	-
34480	TRANSFER ST./OUTSIDE TIPPING	28,426	31,374	24,000	24,000
34490	ROLL OFF RENTAL	189,966	216,944	198,450	325,000
34500	RENTAL OF DUMPSTERS	46,046	48,883	51,500	51,500
34520	LOCKS & SET UP FEES	23	-	-	-
34540	SALE OF GARBAGE BAGS	21,148	21,958	20,000	10,000
34550	SALE OF RECYCLABLES	640	15,027	-	-
34900	MISCELLANEOUS	120	55	113	200
36100	INTEREST	11,749	12,562	-	-
36200	EQUIPMENT RENTAL	969	2,675	-	-
36410	INSURANCE COLLECTIONS	-	68	68	-
36710	LOAN PROCEEDS	-	-	-	450,000
700	TRANSFER IN/OUT				
39120	EQUIPMENT RESERVE	183,631	-	-	300,000
39990	TRANSFERS IN (GENERAL)	-	-		
	TOTAL SANITATION REVENUES	2,285,218	2,315,132	2,343,131	3,296,200

330	SANITATION OPERATIONS				
41100	PERMANENT SALARIES	384,106	393,040	424,632	448,788
41110	ADDITIVE TO SALARIES	200	850	-	-
41200	TEMPORARY SALARIES	7,080	14,530	15,000	15,000
41300	OVERTIME SALARIES	17,656	18,456	7,000	10,000
41400	COMPENSATED ABSENCES	-	-	-	-
42100	HEALTH INSURANCE	98,387	95,985	116,000	105,700
42200	FICA (6.2%)	24,291	27,243	27,691	27,920
42250	RETIREMENT NDPERS (10.07%)	12,972	12,595	42,760	46,703
42300	CITY SHARE DEFERRED COMP	23,593	24,395	-	-
42350	MEDICARE (1.45%)	5,681	6,371	6,476	6,725
42400	WORKMENS COMPENSATION	7,420	7,076	7,420	7,500
42500	UNEMPLOYMENT COMPENSATION	-	-	306	-
43110	AUDIT FEES	-	-	4,000	14,170
43210	FIRE & TORNADO	1,214	2,288	2,400	2,500
43320	COMPUTER & COPIER	-	-	1,500	1,500
43330	MAINT/LEASE ON EQ/SOFTWARE	-	-	-	-
43400	EDUCATION & TRAINING	891	165	30	30
43510	ELECTRICITY	11,764	11,487	13,000	13,000
43560	TELEPHONE	1,554	1,531	2,000	2,000
43570	HEAT	10,056	6,094	11,000	11,000
43600	PUBLISHING & PRINTING	7,320	9,312	10,000	10,000
44100	SUPPLIES & POSTAGE	6,984	6,867	7,000	7,000
44120	GARBAGE BAGS PURCHASED	14,058	-	7,500	7,500
44170	DRUG & ALCOHOL TESTING	585	423	600	600
44200	OPERATION & MAINTENANCE	11,088	9,831	11,000	11,000
44210	JANITORIAL SUPPLIES	42	67	500	500
44220	CLOTHING & UNIFORMS	2,187	3,302	3,600	3,600
44240	GAS, OIL & GREASE	74,485	57,371	85,000	85,000
44260	EQUIPMENT MAINTENANCE	62,823	64,611	60,000	70,000
44280	TOOLS & EQUIPMENT	1,471	2,115	1,000	1,000
44300	BUILDING MAINTENANCE	5,619	7,190	12,000	12,000
44710	REFUSE CONTAINERS	14,592	16,092	17,500	20,000
44720	RECYCLING EXPENSE	101,252	117,722	105,000	55,000
44730	SPRING AND FALL CLEAN UP	4,620	-	-	-
44900	MISCELLANEOUS	979	352	1,000	1,000
44990	REIMBURSABLE	-	-	-	-
56450	SAFETY EQUIPMENT	361	1,354	1,800	-
56500	NEW EQUIPMENT	183,631	-		750,000
57100	LOAN PRINCIPLE				13,000
57200	LOAN INTEREST				7,000
57300	SERVICE CHARGES	6	-	400	-
	SUB-TOTAL SANITATION DEPT.	1,098,966	918,713	1,005,115	1,766,736

335	INERT DISPOSAL				
41100	PERMANENT SALARIES	53,568	56,444	57,951	60,895
	(3/4 GESKE)				
41110	ADDITIVE TO SALARY	-		-	-

41300	OVERTIME SALARIES	206	-	100	100
42100	HEALTH INSURANCE	2,820	8,460	9,200	6,510
42200	FICA (6.2%)	2,771	4,080	3,599	3,666
42300	RETIREMENT (10.07%)	5,029	5,177	5,836	6,132
42350	MEDICARE (1.45%)	648	954	842	883
43210	FIRE & TORNADO	145	278	175	300
43510	ELECTRICITY	2,310	2,053	1,800	1,800
43560	TELEPHONE	785	719	-	-
43570	HEAT	-	-	700	700
44200	OPERATION & MAINTENANCE	381	22	149	149
44240	GAS, OIL, & GREASE	-	-	10,000	10,000
44260	EQUIPMENT MAINTENANCE	19,293	30,327	20,000	25,000
44280	TOOLS & EQUIPMENT EXPENSE	-	-	1,000	1,000
44300	BUILDING MAINTENANCE	22	-	100	100
44610	TESTING	-	-	-	-
44710	REFUSE CONTAINERS	-	-	20,000	24,000
44730	SPRING CLEANUP	11,610	19,910	12,000	12,000
44900	MISCELLANEOUS	260	635	500	500
56370	FILL FOR LANDFILL	8,810	17,745	15,000	20,000
56450	SAFETY EQUIPMENT	-	-	-	-
56500	NEW EQUIPMENT	-	-	-	-
56550	ROADWAY MTC	7,245	-	7,500	7,500
	SUB-TOTAL INERT DISPOSAL	115,903	146,804	166,452	181,235

336	TRANSFER STATION				
41100	PERMANENT SALARIES	81,374	85,886	88,101	92,556
	(1/4 GESKE & LAMOTTE)		-		
41110	ADDITIVE TO SALARY	-	-	-	-
41300	OVERTIME SALARIES	1,949	2,749	2,500	3,000
42100	HEALTH INSURANCE	29,580	23,940	25,900	28,050
42200	FICA (6.2%)	5,384	5,694	5,617	5,572
42300	RETIREMENT (10.07%)	7,638	7,867	8,872	9,320
42350	MEDICARE (1.45%)	1,259	1,332	1,314	1,342
42400	WORKMENS COMPENSATION	4,592	2,242	2,473	2,500
43210	FIRE & TORNADO	204	244	200	300
43510	ELECTRICITY	2,710	2,688	3,500	3,500
43560	TELEPHONE	23	-	700	700
43570	HEAT	-	-	275	275
44170	DRUG & ALCOHOL TESTING	70	140	300	300
44200	OPERATION & MAINTENANCE	863	1,211	1,000	1,000
44210	JANITORIAL SUPPLIES	-	-	200	200
44240	GAS, OIL & GREASE	38,816	32,166	45,000	45,000
44260	EQUIPMENT MAINTENANCE	23,843	26,754	15,000	20,000
44280	TOOLS & EQUIPMENT	9	1,531	300	300
44300	BUILDING MAINTENANCE	1,227	1,552	2,500	2,500
44710	REFUSE CONTAINERS	19,608	20,589	20,000	24,000
44720	RECYCLING EXPENSE	-	-	500	500
44900	MISCELLANEOUS	-	-	-	-
56450	SAFETY EQUIPMENT	-	55	55	55
56500	NEW EQUIPMENT	-	-	-	-
58800	TRANSFER STATION	259,298	271,236	291,824	291,825
	BASED ON 5000 TONS X \$56.12				-
	SUB-TOTAL TRANSFER STATION	478,448	487,876	516,131	532,795

700	TRANSFER IN/OUT				
55060	DEPRECIATION (EQUIPMENT RESERVE)	75,000	75,000	75,000	75,000
56310	EQUIPMENT RESERVE	-	8,000	7,000	7,000
56310	LANDFILL RESERVE	30,000	30,000	30,000	30,000
56980	INTERDEPARTMENTAL (TO 1000)	104,412	108,052	112,112	121,710
57990	AIRPORT LOT RENTAL	6,666	8,334	10,000	10,000
58900	TRANSFERS OUT (20% TO 1000)	417,750	459,955	468,590	509,200
	SUB-TOTAL TRANSFER IN/OUT	633,828	689,340	702,702	752,910

TOTAL SANITATION EXPENDITURES	2,327,145	2,242,733	2,390,400	3,233,677
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REVENUE OVER (UNDER) EXPENSES	-41,927	72,398	-47,269	62,523
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BEG. BALANCE IN JANUARY	837,102	795,175	867,573	820,304
REVENUES	2,285,218	2,315,132	2,343,131	3,296,200
EXPENDITURES	2,327,145	2,242,733	2,390,400	3,233,677

BALANCE IN DECEMBER	795,175	867,573	820,304	882,827
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Reserve % of Total Expenses

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2026
6006 WATER SOURCE REPLACEMENT				
34900 MISCELLANEOUS	0	0	0	0
34730 WATER SOURCE REPLACEMENT FEE	275,609	273,617	275,609	165,000
36100 INTEREST EARNINGS	74,066	115,439	157,500	0
TOTAL REVENUE	349,674	389,056	433,109	165,000

57100 PRINCIPLE	0	0	0	0
57200 INTEREST	0	0	0	0
57300 ADMINISTRATIVE FEE	0	0	0	0

700 TRANSFER IN/OUT

58900 TRANSFERS OUT (S. SIDE WATERMAIN BOND)	0	0	0	75,000
58900 TRANSFERS OUT (FUND 4314)	0	802,856	0	0
58900 TRANSFERS OUT (EQUIPMENT RESERVE)	74,066	115,439	157,500	0
TOTAL EXPENSES	74,066	918,295	157,500	75,000

REVENUE OVER (UNDER) EXPENSES	275,609	-529,238	275,609	90,000
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BEGINNING BALANCE JANUARY	3,425,467	3,701,076	3,171,838	3,447,446
REVENUE	349,674	389,056	433,109	165,000
EXPENSE	74,066	918,295	157,500	75,000

ENDING BALANCE DECEMBER	3,701,076	3,171,838	3,447,446	3,537,446
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	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
8002	LIBRARY	2023	2024	2025	2026
31100	GENERAL PROPERTY TAX	103,621	119,675	118,687	122,248
31130	RAMSEY COUNTY TAXES	133,266	189,170	201,591	207,639
33600	STATE GRANT REIMBURSEMENT	16,040	12,613	7,200	10,000
33620	TELECOMMUNICATIONS	798	798	798	798
33650	FEDERAL GRANT	-	-	-	-
36010	PRINTER SERVICES	1,441	1,785	1,000	1,500
36030	SALES	774	713	1,000	500
36040	LOST & DAMAGE ITEMS	597	825	500	500
36050	LIBRARY FINES	20	182	-	-
36060	NON-RESIDENT FEES	683	1,244	600	600
36065	LIBRARY CARD FEE	85	144	100	50
36066	COMPUTER USE FEE	133	80	100	100
36070	DONATIONS	1,282	1,633	1,000	1,000
36090	FOUNDATION SUPPORT	-	-	11,805	2,000
36100	INTEREST	2,456	5,423	1,000	1,000
36110	GRANTS	-	71,851	10,000	10,000
36230	INTER LIBRARY LOAN FEES	88	97	150	100
36900	MISCELLANEOUS	439	650	-	1,000
36990	REIMBURSABLE	-	-	-	400
700	TRANSFER IN/OUT				
39990	TRANSFERS IN	-	-	-	-
	TOTAL REVENUES	261,724	406,883	355,530	359,435
000	LIBRARY EXPENSES				
41100	PERMANENT SALARIES	93,356	101,962	149,386	158,355
41200	TEMPORARY SALARIES	56,384	71,186	38,400	39,950
41300	OVERTIME SALARIES	-	-	-	-
41400	COMPENSATED ABSENCES	-	-	-	-
42100	HEALTH INSURANCE	18,680	22,560	35,000	49,500
42200	FICA (6.2%)	9,246	10,735	11,643	12,295
42300	RETIREMENT (10.07%)	9,471	10,066	15,043	15,946
42350	MEDICARE (1.45%)	2,162	2,511	2,723	2,875
42400	WORKERS COMPENSATION	420	139	500	500
43110	AUDIT FEE	-	-	1,200	1,200
42500	UNEMPLOYMENT INSURANCE	-	-	-	-
43210	FIRE & TORNADO	1,538	2,042	2,000	2,000
43320	COMPUTER	-	-	-	2,900
43400	EDUCATION & TRAINING	2,113	2,684	4,000	4,000
43510	ELECTRICITY	10,058	9,924	11,000	11,000

43560	TELEPHONE	1,838	1,310	2,000	2,000
43570	HEAT	299	290	350	500
43600	OUTREACH AND PROGRAMMING	2,294	5,299	5,000	5,000
44040	GRANTS EXPENDITURES	-	51,792	5,000	5,000
44100	SUPPLIES & POSTAGE	8,244	9,296	10,000	10,000
44130	CHILDREN'S PROGRAMS	887	1,733	1,000	2,500
44200	OPERATION & MAINTENANCE	16,556	16,294	15,000	15,000
44250	BOOKS	8,924	8,776	8,000	9,000
44270	PERIODICALS	3,792	1,679	2,500	2,500
44290	CHILDREN'S BOOKS	4,675	4,304	4,000	5,000
44292	LOST & DAMAGED ITEMS	-	-	-	-
44300	BUILDING MAINTENANCE	6,257	56,476	5,000	3,000
44350	TECHNOLOGY	11,513	13,472	10,000	12,000
44370	ADULT A-V	1,520	2,028	2,500	2,000
44380	JUV A-V	663	175	500	1,000
44390	ECOLLECTIONS	3,500	5,154	5,000	5,000
44900	MISCELLANEOUS	1,816	1,161	100	1,000
44990	NEW LIBRARY FURNISHINGS	1,085	913	3,000	100
56401	LIBRARY OF THINGS	-	-	-	1,000
58410	SPECIAL ASSESSMENTS	326	-	-	-
700	TRANSFER IN/OUT				
43020	ADMINISTRATION (TO 1000)	1,200	1,200	1,200	1,200
58410	SPECIAL ASSESSMENTS	-	-	383	
58900	TRANSFERS OUT	-	-	-	-
	TOTAL EXPENDITURES	278,818	415,162	351,428	383,322

REVENUE OVER (UNDER) EXP	(17,095)	(8,279)	4,103	-23,887
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BEGINNING JANUARY BALANCE	106,832	89,738	81,459	85,562
ACTUAL/ESTIMATED REVENUES	261,724	406,883	355,530	359,435
ACTUAL/ESTIMATED EXPENDITURES	278,818	415,162	351,428	383,322

ENDING DECEMBER BALANCE	89,738	81,459	85,562	61,674
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	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
8006	PARKING AUTHORITY	2023	2024	2025	2026
36400	SALE OF ASSETS	-	-	-	-
36200	PARKING LOT RENT	8,888	5,820	2,400	2,400
38590	PM	7,312	22,334	25,000	15,000
700	TRANSFER IN/OUT				
39990	TRANSFER IN	-	-	-	-

	TOTAL REVENUES	16,200	28,154	27,400	17,400
	EXPENSES				
43600	PUBLISHING & PRINTING	-	-	500	500
43800	REPAIR & MAINT.	3,400	-	20,000	5,000
43810	SNOW REMOVAL	7,120	3,960	5,000	5,000
43840	DOWNTOWN SIDEWALK CLEANING	-	-	-	-
43850	SWEEPING	9,388	9,338	5,000	5,000
43860	WEED CONTROL	-	-	500	500
43920	SIGNING & PAINTING	-	-	500	500
44100	SUPPLIES & POSTAGE	20	-	50	50
44900	MISCELLANEOUS	-	7	50	50
700	TRANSFER IN/OUT				
43020	ADMINISTRATION (TO 1000)	1,200	1,200	1,200	1,200
	TOTAL EXPENDITURES	21,128	14,504	32,800	17,800

REVENUE OVER (UNDER) EXP.	(4,928)	13,649	(5,400)	(400)
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BEGINNING JANUARY BALANCE	52,708	47,781	61,430	56,030
ACTUAL/ESTIMATED REVENUES	16,200	28,154	27,400	17,400
ACTUAL/ESTIMATED EXPENDITURES	21,128	14,504	32,800	17,800

ENDING DECEMBER BALANCE	47,781	61,430	56,030	55,630
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	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
8008	CITY BEAUTIFICATION	2023	2024	2025	2026
36400	SALE OF ASSETS	0	0	0	-
36940	TOURISM	5,000	5,200	5,000	5,000
700	TRANSFER IN/OUT				
39990	LAKE REGION GROWTH FUND	10,000	10000	10,000	10,000
39990	INFRASTRUCTURE	10,000	10,000	10,000	10,000
	TOTAL REVENUE	25,000	25,200	25,000	25,000
	EXPENSES				
43600	PUBLISHING & PRINTING	0	-	100	100
43800	REPAIR & MAINT.	0	118	1,000	1,000
44900	MISCELLANEOUS	0	-	100	100
55100	CITY BEAUTIFICATION	445	94	6,000	6,000
55110	FLOWERS	7,940	28,753	9,000	10,000

55120	BANNERS/FLAGS	1,341	3,245	4,000	5,000
56500	NEW EQUIPMENT (\$500 OR MORE)	0	-	-	-
58120	XMAS DECORATIONS	3,324	7,297	4,000	15,000
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT (TEMP TO 2010)	2,005	2,005	2,000	2,400
	TOTAL EXPENDITURES	15,055	41,513	26,200	39,600

REVENUE OVER (UNDER) EXP.	9,945	-16,313	-1,200	-14,600
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BEGINNING JANUARY BALANCE	47,662	57,607	41,294	40,094
ACTUAL/ESTIMATED REVENUES	25,000	25,200	25,000	25,000
ACTUAL/ESTIMATED EXPENDITURES	15,055	41,513	26,200	39,600

ENDING DECEMBER BALANCE	57,607	41,294	40,094	25,494
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	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
8009	DL HISTORICAL PRESERVATION	2023	2024	2025	2026
33570	STATE GRANT PROGRAM	0	0	0	0
36070	DONATIONS	0	0	0	0
	TOTAL REVENUE	0	0	0	0
	EXPENSES				
43100	PROFESSIONAL FEES	0	0	0	0
56600	PAYMENTS TO CONTRACTORS	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0

REVENUE OVER (UNDER) EXP	0	0	0	0
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BEGINNING JANUARY BALANCE	5,290	5,290	5,290	5,290
ACTUAL/ESTIMATED REVENUES	0	0	0	0
ACTUAL/ESTIMATED EXPENDITURES	0	0	0	0

ENDING DECEMBER BALANCE	5,290	5,290	5,290	5,290
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	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
8011	SELF INSURANCE FUND	2023	2024	2025	2026
36100	INTEREST	4,699	7,393	100	1,000

36310	COBRA/EMP. SHARE CITY PD PREM	1,041	2,820	0	0
36320	COBRA/EMP. SHARE PREM.	0	0	0	0
36350	CITY OF DEVILS LAKE PREMIUMS	725,103	705,281	690,560	715,000
36900	MISCELLANEOUS	61,141	66,812	10,000	10,000
	TOTAL REVENUE	791,984	782,306	700,660	726,000
	EXPENSES				
42090	COBRA/EMP. SHARE REIMB.	0	0	0	0
42120	SR MEALS & SERVICES CLAIMS	0	0	0	0
42130	CITY OF DEVILS LAKE CLAIMS	650,823	807,671	700,000	725,000
42140	LAW ENFORCEMENT CTR CLAIMS	0	0	0	0
42150	PARK BOARD CLAIMS	0	0	0	0
42180	COBRA CLAIMS	0	0	2,000	0
44900	MISCELLANEOUS	0	879	0	0
	TOTAL EXPENDITURES	650,823	808,551	702,000	725,000

REVENUE OVER (UNDER) EXP	141,161	-26,245	-1,340	1,000
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BEGINNING JANUARY BALANCE	617,939	759,100	732,855	731,515
ACTUAL/ESTIMATED REVENUES	791,984	782,306	700,660	726,000
ACTUAL/ESTIMATED EXPENDITURES	650,823	808,551	702,000	725,000

ENDING DECEMBER BALANCE	759,100	732,855	731,515	732,515
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	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
8015	AIRPORT HANGAR	2023	2024	2025	2026
36800	RENT	12,000	12,000	12,000	12,000
700	TRANSFER IN/OUT				
39800	AIRPORT HANGAR (FROM 8013)	0	0	0	0
39990	TRANSFERS IN	0	0	0	0
	TOTAL REVENUE	12,000	12,000	12,000	12,000
	EXPENSES				
43210	FIRE AND TORNADO	782	1,246	1,000	1,400
43240	LIABILITY INSURANCE	0	0	0	0
43510	ELECTRICITY	0	0	0	0
43570	HEAT	0	0	0	0
44300	BUILDING MAINTENANCE	0	0	0	0
44900	MISCELLANEOUS	0	0	0	0

700	TRANSFER IN/OUT				
57450	LOAN PAYMENT (TO 1000)	0	0	0	0
	TOTAL EXPENDITURES	782	1,246	1,000	1,400
	REVENUE OVER (UNDER) EXP	11,218	10,754	11,000	10,600
	BEGINNING JANUARY BALANCE	65,647	76,865	87,619	98,619
	ACTUAL/ESTIMATED REVENUES	12,000	12,000	12,000	12,000
	ACTUAL/ESTIMATED EXPENDITURES	782	1,246	1,000	1,400
	ENDING DECEMBER BALANCE	76,865	87,619	98,619	109,219

9000**COMPONENT UNITS**

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
9000	AIRPORT OPERATIONS	2023	2024	2025	2026
31100	GENERAL PROPERTY TAX	78,684	79,987	50,700	52,221
31130	RAMSEY COUNTY TAX	155,607	189,395	203,000	203,000
33150	TSA LEASE	18,468	18,686	18,000	18,000
33540	STATE AID DISTRIBUTION	6,090	6,568	6,100	61,000
33580	STATE AIRLINE TAX	11,298	10,652	11,000	11,000
33620	COUNTY TELECOMMUNICATION	515	515	515	515
36100	INTEREST EARNINGS	0	-	0	-
36400	SALE OF ASSETS	0	-	0	-
36410	TENANT LOT FEES	30,814	29,904	30,000	30,000
36420	FARM REVENUE-AIRPORT	6,400	6,400	6,400	6,400
36430	TERMINAL RENT	117,833	178,052	117,000	250,000
36440	LANDING FEES	65,306	69,952	65,000	70,000
36450	FUEL REIMBURSEMENT	3,023	2,586	2,500	2,500
36900	MISCELLANEOUS	31,368	56,219	2,000	70,000
36990	REIMBURSABLE REVENUES	0	60	0	-
37280	FAA FUNDS	709,820	-	0	-
37290	STATE FUNDS	10,263	34,908	0	-
700	TRANSFERS IN/OUT				
35410	LOT FEES FROM CITY	40,000	50,000	30,000	30,000
39990	TRANSFERS IN/OUT	0	-	0	
	TOTAL REVENUES	1,285,489	733,882	542,215	804,636

000	GENERAL AIRPORT EXPENSES				
41100	PERMANENT SALARIES	243,992	202,649	220,000	201,941
41110	ADDITIVE TO SALARY	1,662	1,575	1,950	1,800
41200	TEMP/PART TIME SALARIES	2,768	50,991	60,000	60,000
41300	OVERTIME SALARIES	31,518	26,383	25,000	25,000
41400	COMPENSATED ABSENCES	0	-	-	-
41500	CONTRACT LABOR	0	-	12,000	-
42100	HEALTH INS. PREMIUMS	32,660	40,160	44,000	51,257
42200	FICA MATCH (6.2%)	16,973	17,273	20,000	
42250	ND PERS RETIREMENT (10.07%)	13,693	10,562	12,000	20,335
42300	RETIREMENT (10.07%)	7,879	8,841	10,100	
42350	MEDICARE MATCH (1.45%)	3,969	4,040	4,500	3,798
42400	WORKERS COMPENSATION	-3,805	5,671	4,000	4,000
42500	UNEMPLOYMENT COMPENSATION	0	-	-	-
43110	AUDIT FEES	0	3,723	4,500	30,000
43120	LEGAL FEES	0	-	2,000	2,000
43210	FIRE AND TORNADO	11,837	16,833	15,000	15,000
43220	EQUIPMENT INSURANCE (3 YR ROTATION)	6,836	7,877	8,000	10,000
43320	COMPUTER	0	-	-	4,800
43330	MAINT/LEASE ON EQ/SOFTWARE	322	641	500	500

43400	EDUCATION & TRAINING	9,242	12,512	8,000	8,000
43410	IN STATE TRAVEL	2,087	1,634	2,500	2,500
43510	ELECTRICITY	20,523	22,720	30,000	30,000
43560	TELEPHONE	5,195	3,707	4,000	4,000
43570	HEAT	8,022	7,685	15,000	15,000
43600	PUBLISHING/PRINTING/ADVERTISING	20,474	34,981	24,000	36,000
43700	MEMBERSHIPS & DUES	1,950	915	2,000	4,000
43810	SNOW REMOVAL EXPENSE	0	(84)	-	-
43870	RUNWAY REPAIRS	26,953	5,246	5,000	5,000
44100	SUPPLIES & POSTAGE	1,064	950	1,600	1,000
44170	DRUG & ALCOHOL TESTING	0	-	-	-
44200	OPERATION & MAINTENANCE	27,736	65,070	15,000	10,000
44210	JANITORIAL SUPPLIES	1,282	333	1,500	2,000
44220	CLOTHING & UNIFORMS	466	260	1,200	1,200
44240	GAS, OIL & GREASE	17,576	11,341	25,000	25,000
44260	EQUIPMENT MAINTENANCE	6,299	5,788	10,000	70,000
44280	TOOLS & EQUIPMENT	598	631	2,000	1,000
44300	BUILDING MAINTENANCE	6,380	22,196	15,000	15,000
44470	GROUPS MAINTENANCE	616	1,077	2,000	2,000
44900	MISCELLANEOUS	3,920	11,193	4,200	5,000
56500	NEW EQUIPMENT/TOOLS	16,272	40,989	5,500	8,000
56600	PAYMENT TO CONTRACTORS	3,150	(3,150)	-	-
57200	INTEREST	0	36,270	-	-
700	TRANSFERS IN/OUT				
43020	ADMINISTRATION FEE	2,000	2,000	2,000	2,000
58900	TRANSFERS OUT (EQUIPMENT RESERVE)	0	216,780	10,000	-
58900	TRANSFERS OUT (9029)		116,764	-	-
58900	TRANSFERS OUT (DLFD AARF)		25,000	-	-
	TOTAL EXPENDITURES	552,111	1,040,027	629,050	677,131

REVENUE OVER (UNDER) EXP.	733,379	-306,145	-86,835	127,505
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BEGINNING JANUARY BALANCE	648,664	1,382,043	1,075,898	989,063
ACTUAL/ESTIMATED REVENUES	1,285,489	733,882	542,215	804,636
ACTUAL/ESTIMATED EXPENDITURES	552,111	1,040,027	629,050	677,131

ENDING DECEMBER BALANCE	1,382,043	1,075,898	989,063	1,116,568
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ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
9001	AIRPORT EQUIPMENT RESERVE	2023	2024	2025	2026
700	TRANSFERS IN/OUT				
39990	TRANSFERS IN		216,764	0	0
	TOTAL REVENUES	0	216,764	0	0

000	GENERAL AIRPORT EXPENSES				
56500	EQUIPMENT	0	-	-	0
	TOTAL EXPENDITURES	0	0	0	0
	REVENUE OVER (UNDER) EXP.	0	216,764	0	0
	BEGINNING JANUARY BALANCE	0	0	216,764	216,764
	ACTUAL/ESTIMATED REVENUES	0	216,764	0	0
	ACTUAL/ESTIMATED EXPENDITURES	0	0	0	0
	ENDING DECEMBER BALANCE	0	216,764	216,764	216,764

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
9002	AIRPORT INFRASTRUCTURE	2023	2024	2025	2026
	INTEREST EARNINGS	-	-	35,000	35,000
700	TRANSFERS IN/OUT				
39990	TRANSFERS IN (2033-CITY INFRASTRUCTURE)	-	-	-	9,000
	TOTAL REVENUES	-	-	35,000	44,000
000	AIRPORT INFRASTRUCTURE EXPENSES				
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT (RUNWAY ELECT. REHAB DESIGN)	-	-	-	4,000
58900	TRANSFERS OUT (PVMT/STORM SEWER REPL)	-	-	-	75,000
	TOTAL EXPENDITURES	-	-	-	79,000
	REVENUE OVER (UNDER) EXP.	-	-	35,000	(35,000)
	BEGINNING JANUARY BALANCE	-	-	-	35,000
	ACTUAL/ESTIMATED REVENUES	-	-	35,000	44,000
	ACTUAL/ESTIMATED EXPENDITURES	-	-	-	79,000
	ENDING DECEMBER BALANCE	-	-	35,000	-

	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
9200	JOB DEVELOPMENT AUTHORITY	2023	2024	2025	2026
31100	GENERAL PROPERTY TAX	0	53,137	43,557	48,321
700	TRANSFERS IN/OUT				
39990	TRANSFERS IN/OUT	52,846	0	0	0
	TOTAL REVENUE	52,846	53,137	43,557	48,321

	EXPENSES				
43110	AUDIT FEES	0	7,500	0	0
44900	MISCELLANEOUS	0	16	0	0
57340	FORWARD DEVILS LAKE	0	51,937	53,800	55,414
700	TRANSFER IN/OUT				
43020	ADMINISTRATION (TO 1000)	0	0	0	0
58900	TRANSFER OUT (9200)	0	1,200	1,200	1,200
	TOTAL EXPENDITURES	0	60,653	55,000	56,614

REVENUE OVER (UNDER) EXP	52,846	-7,516	-11,443	-8,293
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BEGINNING JANUARY BALANCE	0	52,846	45,330	33,887
ACTUAL/ESTIMATED REVENUES	52,846	53,137	43,557	48,321
ACTUAL/ESTIMATED EXPENDITURES	0	60,653	55,000	56,614

ENDING DECEMBER BALANCE	52,846	45,330	33,887	25,594
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	DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2026
9201	LAKE REGION GROWTH FUND				
36100	INTEREST	0	1,003	0	-
36800	RENT	0	9,450	0	-
36900	MISCELLANEOUS	0	4,731	0	-
36950	PRINCIPAL PAYMENTS ON LOANS	0	138,654	24,200	41,000
36960	INTEREST PAYMENTS ON LOANS	0	38	0	
700	TRANSFER IN/OUT				
39930	SALES TAX TRANSFER (FROM 2034)	0	228,144	226,840	233,980
39990	TRANSFER IN	512,211	-	0	-
	TOTAL REVENUES	512,211	382,020	251,040	274,980

	EXPENSES				
43120	LEGAL FEES	0	-	0	-
43170	ADMINISTRATION FEES	0	350	0	500
43600	PUBLISHING & PRINTING	0	-	0	-
44900	MISCELLANEOUS	0	2,785	10,000	10,000
56280	REAL ESTATE TAXES	0	-	0	-
57330	INTEREST BUYDOWN (PACE)	0	62,098	70,000	70,000
57380	AFFORD HOUSING INTEREST BUYDOWN	0	6,324	6,200	6,200
57440	FACADE LOAN POOL	0	24,200	20,000	30,000
57490	LOANS THIS YEAR	0	-	25,000	25,000
57860	MINI GRANT DEV. EXP.	0	-	0	-
56320	LAND PURCHASE	0	-	0	-
57500	2020 PROGRAM	0	44,322	20,000	20,000
57510	BUSINESS TRAINING	0	11,463	10,000	10,000
57520	RWIP	0	50,000	20,000	31,000

57530	SPONSORSHIPS	0	130,000	50,000	50,000
57540	LOAN GUARANTY	0	-	0	
58010	GRANTS THIS YEAR	0	-	0	-
700	TRANSFER IN/OUT				
43020	ADMINISTRATION (TO 1000)	0	1,200	1,200	1,200
57830	HANGAR LEASE SUBSIDY (TO 8015)	0	-	0	-
55100	CITY BEAUTIFICATION (TO 8008)	0	10,000	10,000	10,000
58410	SPECIAL ASSESSMENTS	0	-	0	-
58900	TRANSFER IN/OUT	0	0	0	-
	TOTAL EXPENDITURES	0	342,741	242,400	263,900

REVENUE OVER (UNDER) EXP	512,211	39,278	8,640	11,080
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BEGINNING JANUARY BALANCE	0	512,211	551,489	560,129
ACTUAL/ESTIMATED REVENUES	512,211	382,020	251,040	274,980
ACTUAL/ESTIMATED EXPENDITURES	0	342,741	242,400	263,900

ENDING DECEMBER BALANCE	512,211	551,489	560,129	571,209
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2025 Cemetery Rate Comparison

Cemetery Fees	Devils Lake	Devils Lake	Minot	Williston	Dickinson	Mandan	Jamestown	Valley City
Lot/Grave Rights								
-Adult		PROPOSED						
-Resident	\$ 200.00	<u>\$ 250.00</u>	\$ 900.00	\$ 800.00	\$ 900.00	\$ 750.00	\$ 400.00	\$ 650.00
-Nonresident	\$ 200.00	<u>\$ 250.00</u>	\$ 900.00	\$ 800.00	\$ 1,000.00	\$ 850.00	\$ -	\$ 650.00
-Infant	\$ 200.00	<u>\$ 200.00</u>	\$ 300.00	\$ 200.00	\$ 100.00	\$ 550.00	\$ 400.00	\$ 650.00
-Urn	\$ 200.00	<u>\$ 250.00</u>	\$ 800.00	\$ 800.00	\$ -	\$ 550.00	\$ 400.00	\$ 650.00
Internment								
-Adult	\$ 300.00	<u>\$ 350.00</u>	\$ 900.00	\$ 900.00	\$ 700.00	\$ 650.00	\$ 550.00	*
-Infant	\$ 300.00	<u>\$ 350.00</u>	\$ 450.00	\$ 200.00	\$ -	\$ 450.00	\$ 350.00	*
-Urn	\$ 175.00	<u>\$ 200.00</u>	\$ 725.00	\$ 600.00	\$ 210.00	\$ 450.00	\$ 210.00	*
Winter Internment								
-Adult	\$ 450.00	<u>\$ 525.00</u>	\$ 900.00	\$ 900.00	\$ 1,000.00	\$ 800.00	\$ 600.00	*
-Infant	\$ 450.00	<u>\$ 525.00</u>	\$ 550.00	\$ 200.00	\$ -	\$ 600.00	\$ 600.00	*
-Urn	\$ 325.00	<u>\$ 350.00</u>	\$ 825.00	\$ 600.00	\$ 210.00	\$ 600.00	\$ 600.00	*
Nonresident Maintenance Fee	\$ 350.00	<u>\$ 400.00</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disinterment & Re-burial	\$ 600.00	<u>\$ 650.00</u>	\$ 750.00	\$ 1,200.00	\$ 1,100.00	\$ 1,200.00	\$ -	*
Disinterment & Leave	\$ 275.00	<u>\$ 325.00</u>	\$ 750.00	\$ 1,200.00	\$ 1,100.00	\$ 1,200.00	\$ -	*
Saturday Burial (Additional)	\$ 150.00	<u>\$ 150.00</u>	\$ 250.00	\$ 100.00	\$ -	\$ 200.00	\$ 55.00	*
Holiday & Sunday Burial (Additional)	\$ 200.00	<u>\$ 200.00</u>	\$ 250.00	\$ -	\$ -	\$ -	\$ 55.00	*

* All burials are done by a contractor and his fees included in funeral costs.

SANITATION BASE	PREVIOUS	PROPOSED	EST. REVENUE
	\$ 13.00	\$ 14.00	31,800

PER CAN CHARGE	PREVIOUS	PROPOSED	EST. REVENUE
1 Can	9	10	\$ 11,625
2 Can	18	20	\$ 20,275
3 Can	27	30	\$ 3,050
4 Can	36	40	\$ 1,300
5 Can	45	50	\$ 170
6 Can	55	60	\$ 150
			\$ 36,570

COMMERCIAL DUMPSTER	PREVIOUS	PROPOSED	EST. REVENUE
per cubic yard	\$ 12.00	\$ 12.50	\$ 41,700.00

INERT LANDFILL RATES	PREVIOUS	PROPOSED	EST. REVENUE
per cubic yard	\$ 8.00	\$ 9.00	\$ 30,000.00
compactor truck	\$ 16.00	\$ 18.00	

ROLLOFF RENTAL RATES	PREVIOUS	PROPOSED	EST. REVENUE
21 yd	\$ 337.00	\$ 368.50	
30 yd	\$ 445.00	\$ 490.00	
40 yd	\$ 565.00	\$ 625.00	
55 yd	\$ 745.00	\$ 827.50	
volume over& above	\$ 12.00	\$ 13.50	
trip fee per dump	\$ 85.00		
roll-off rental fee	\$ 150.00	\$ 150.00	

TRANSFER STATION RATES	PREVIOUS	PROPOSED
Mun. Solid Waste	\$ 12.00	\$ 12.50

RECYCLING CENTER RATES	PREVIOUS	PROPOSED
per cubic yd - inert waste	\$ 12.00	\$ 13.50

WATER	PREVIOUS	PROPOSED	EST. REVENUE
per 1,000 gallons	\$ 3.50	\$ 4.00	175,000

SEWER	PREVIOUS	PROPOSED	EST. REVENUE
Base (3.5k gallons)	14.9	15.75	\$ 25,000
per 1,000 gallons	4.25	4.5	\$ 34,500
			\$ 59,500

OVERALL (6K Gallons)	2025	2026
per 1,000	\$ 3.50	\$ 4.00
Water	\$ 21.00	\$ 24.00

Sewer Base	\$ 14.90	\$ 15.75
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per 1,000	\$ 4.25	\$ 4.50
Sewer Usage	\$ 10.63	\$ 11.25

Water Source	\$ 9.00	\$ 5.50
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Curbstop	\$ 1.00	\$ 1.00
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	\$ 56.53	\$ 57.50
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1.72%

City of Devils Lake
423 6th St NE
PO Box 1048
Devils Lake, ND 58301
www.dvlnl.com



Spencer Halvorson
City Administrator/Auditor

(701) 662-7600
spencerh@dvlnl.com

To: Devils Lake City Commission

From: Spencer Halvorson, City Administrator/Auditor

Date: July 31, 2025

Re: Appointment and Reappointment to Special Assessment Commission

The terms for Special Assessment Commission members Kevin Vistad and Nancy Lundon expired on April 30, 2025.

It is recommended that Nancy Lundon be reappointed to a new 6-year term to expire on July 31, 2031.


Kevin Vistad is unable to pursue a reappointment for personal reasons.

It is recommended that Luke Wavra be appointed to the open position on the Special Assessment Commission for a 6-year term expiring on July 31, 2031.

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 

Date: July 31, 2025

Re: Cost-Share and Special Assessment
SU-CPU-3-982(040) PCN 23179 – 8th Ave SE, 10th Ave SE, 16th St SE, 17th St SE

Typically, new infrastructure for new developments is assessed 75% to benefitted properties and the City pays the remaining 25%. The area included in this project is a bit unique in that numerous houses with different owners currently exist rather than one developer subdividing and selling lots with completed infrastructure. To help manage the special assessment amounts, the City created a Tax Increment Finance District (TIF) and used our Urban Roads funds to cover much of the project cost.

Primary construction work for the pavement improvement project in Stromquist is complete. We have the preliminary final estimate, but are waiting on the final billing to come through the ND Department of Transportation. Based on the billing information we have available, total project cost for this improvement is \$2,864,503, with the following local cost-breakdown:

Local Construction Cost	\$1,280,546
Engineering/Admin/Legal	\$238,148
Total Local Cost	\$1,518,695

The City also plans to chip seal these newly paved roads late this summer. The chip seal is estimated to cost \$68,837, for a total local cost of \$1,587,532.

To fund the local share of the project, Staff recommends using TIF funds to cover 65% of the local project cost and special assessing 35%. The TIF would also cover the first chip seal for the area.

TIF funds (65% plus chip seal)	\$1,041,164
Special Assess (35%)	\$523,561

An additional \$22,806 will be assessed to individual property owners that had extra concrete driveway work completed under the project. Probable assessments were based on \$550,000. The proposed assessment is less than 20% of the \$2.86 Million project cost.

See attached cost breakdown related to funding the local project cost.

		2025	2026	2027	2028	2029	2030
	Start Balance	\$ (1,587,532.00)	\$ (1,103,231)	\$ (956,831)	\$ (805,431)	\$ (649,031)	\$ (487,631)
	TIF Yearly	\$ 484,301	\$ 110,000	\$ 115,000	\$ 120,000	\$ 125,000	\$ 86,863
15 yr amort	Special Assess	\$ -	\$ 36,400	\$ 36,400	\$ 36,400	\$ 36,400	\$ 36,400
	Transfer In from Fund 2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364,368
	Total	\$ 484,301	\$ 146,400	\$ 151,400	\$ 156,400	\$ 161,400	\$ 487,631
	Remaining	\$ (1,103,231)	\$ (956,831)	\$ (805,431)	\$ (649,031)	\$ (487,631)	\$ -

Remaining specials after 2030 deposit into Fund 5005 - Nonbonded Debt Service

Specials:	\$	546,367
15 yrs	\$	36,424

ORDINANCE NO. _____

AN ORDINANCE WHICH UPON ADOPTION SHALL AMEND, MODIFY, AND ADD TO WHAT IS CODIFIED AS CHAPTER 9.73 OF THE DEVILS LAKE MUNICIPAL CODE, AND IN ITS PLACE INCLUDE THE FOLLOWING:

BE IT ORDAINED by the Board of Commissioners for the City of Devils Lake, North Dakota, pursuant to the Home Rule Charter that Chapter 9.73 of the Devils Lake Municipal Code shall be amended, modified, and added to as follows:

9.73 - Sale of Tobacco, Electronic Smoking Devices, or Alternative Nicotine Products to an Individual under Twenty-One Years of Age and Use by an Individual under Twenty-One Years of Age Prohibited.

9.73.010 - Intent.

The intent and purpose of this chapter is to preserve and protect the public's health, safety and welfare from the inherent risks and dangers of tobacco, electronic smoking devices, or alternative nicotine products by prohibiting the sale of tobacco, electronic smoking devices, or alternative nicotine products from vending machines, the sale or distribution of tobacco, electronic smoking devices, or alternative nicotine products to persons under twenty-one years of age, the possession of tobacco, electronic smoking devices, or alternative nicotine products by persons under twenty-one years of age, and the purchase of tobacco, electronic smoking devices, or alternative nicotine products by persons under twenty-one years of age.

9.73.020 - Definitions.

- A. "City" means the city of Devils Lake.
- B. "Distribute" means to give tobacco, electronic smoking devices, or alternative nicotine products to the general public at no cost or at a nominal cost for product promotional purposes.
- C. "Alternative nicotine product" means any noncombustible product containing nicotine that is intended for human consumption, whether chewed, absorbed, dissolved, or ingested by any other means. The term does not include any cigarette, cigar, snuff, tobacco in any other form in which it may be utilized for smoking or chewing, any electronic smoking device, or any product regulated as a drug or device by the United States Food and Drug Administration under Chapter V of the Federal Food, Drug, and Cosmetic Act [21 U.S.C. 501 et seq.].
- D. "Electronic smoking device" means any electronic product that delivers nicotine or other substances to the individual inhaling from the device, including, an electronic cigarette, e-cigar, e-pipe, vape pen, or e-hookah. Electronic smoking device includes any component, part, or accessory of such a product, whether or not sold separately. Electronic smoking device does not include drugs, devices, or combination products

approved for sale by the United States Food and Drug Administration, as those terms are defined in the Federal Food, Drug and Cosmetic Act [52 Stat. 1040; 21 U.S.C. 301 et seq.].

- E. “Self-service display” means a display that contains cigarettes, cigarette papers, cigars, snuff, tobacco in any other form which it may be utilized for smoking or chewing, electronic smoking devices, or alternative nicotine products and is located in an area that is openly accessible to the retailer’s customers, and from which customers can readily access those products without the assistance of a salesperson. A display case that holds those products behind locked doors does not constitute a self-service display.
- F. “Tobacco specialty store” means a retail store that: (1) Derives at least seventy-five percent of its revenue from the sale of cigarettes, cigarette papers, cigars, snuff, tobacco in any other form in which it may be utilized for smoking or chewing, electronic smoking devices, or alternative nicotine products; and (2) Does not permit minors to enter the premises unless accompanied by a parent or legal guardian.
- G. “Vending machine” means a machine, appliance, or other mechanical device operated by currency, token, debit card, credit card, or other means of payment that is designed or used for vending purposes, including machines or devices that use remote control locking mechanisms.

9.73.030 - Vending machine sales prohibited.

- A. It is an infraction for any person to sell or furnish cigarettes, cigarette papers, cigars, snuff, tobacco in any other form in which it may be utilized for smoking or chewing, electronic smoking devices, or alternative nicotine products through a vending machine, except as provided in Subsection 9.73.030(B).
- B. Subsection 9.73.030(A) does not apply to:
 - a. A vending machine that is located in an area in which individuals under twenty-one years of age are not permitted access; or
 - b. A vending machine that dispenses cigarettes, cigarette papers, cigars, snuff, tobacco in any other form in which it may be utilized for smoking or chewing, electronic smoking devices, or alternative nicotine products through the operation of a device that requires a salesperson to control the dispensation of such product.
- C. It is an infraction for any person to sell or furnish cigarettes, cigarette papers, cigars, snuff, tobacco in any other form in which it may be utilized for smoking or chewing, electronic smoking devices, or alternative nicotine products through any vending machine, if those products are placed together with any nontobacco product, other than matches, in the vending machine.
- D. As used in this Section, “electronic smoking devices” and “alternative nicotine products” have the same meaning as in Section 9.73.020.

9.73.031 - Behind the counter sales prohibited.

- A. It is an infraction for any person to display or offer for sale cigarettes, cigarette papers, cigars, snuff, tobacco in any other form in which it may be utilized for smoking or chewing, electronic smoking devices, or alternative nicotine products through a self-service display. This subdivision does not apply to: (1) a vending machine or other coin-operated machine that is permitted under Section 9.73.030; or (2) a self-service display that is located in a tobacco specialty store.

9.73.040 - Sale of tobacco, electronic smoking devices, or alternative nicotine products prohibited.

- A. It is an infraction for any person to sell or furnish to an individual under twenty-one years of age, or procure for an individual under twenty-one years of age, cigarettes, cigarette papers, cigars, snuff, tobacco in any other form in which it may be utilized for smoking or chewing, electronic smoking devices, or alternative nicotine products. As used in this Section, “sell” includes dispensing from a vending machine under the control of the actor.

9.73.041 - Sale of flavored e-liquid to minors prohibited.

- A. A person may not sell, offer for sale, or distribute in this state any flavored e-liquid or electronic smoking device containing flavored e-liquid to an individual under twenty-one years of age.

9.73.050 - Purchase and possession of tobacco, electronic smoking devices, or alternative nicotine products prohibited.

- A. It is a noncriminal offense for an individual under twenty-one years of age to purchase, possess, smoke, or use cigarettes, cigars, cigarette papers, snuff, tobacco in any other form in which it may be utilized for smoking or chewing, electronic smoking devices, or alternative nicotine products. However, an individual under twenty-one years of age may purchase and possess tobacco, electronic smoking devices, or alternative nicotine products as part of a compliance survey program when acting with the permission of the individual’s parent or guardian and while acting under the supervision of any law enforcement authority. A state agency, city, county, board of health, tobacco, electronic smoking devices, or alternative nicotine products retailer, or association of tobacco, electronic smoking devices, or alternative nicotine products retailers may also conduct compliance surveys, after coordination with the appropriate local law enforcement authority.
- B. Sections 9.73.031, 9.73.040, and 9.73.050(A) do not apply to an individual under twenty-one years of age who possesses cigarettes, cigarette papers, cigars, snuff, tobacco in any other form in which it may be used for smoking or chewing, electronic smoking devices, or alternative nicotine products when required in the performance of the individual’s duties as an employee.

- C. It is a noncriminal offense for an individual under twenty-one years of age to present or offer to another individual a purported proof of age which is false, fraudulent, or not actually that individual's own proof of age, for the purpose of attempting to purchase or possess cigarettes, cigars, cigarette papers, snuff, tobacco in any other form in which it may be utilized for smoking or chewing, electronic smoking devices or alternative nicotine products.

9.73.060 - Violation-Penalty

- A. Any person violating the provisions of Sections 9.73.030 or 9.73.031(A) shall be deemed to have committed an infraction and subject to a penalty of five hundred dollars (\$500) for each violation.
- B. Any person violating the provisions of Section 9.73.040(A) shall be deemed to have committed an infraction and subject to a penalty of five hundred dollars (\$500). Each day that a violation is permitted to exist shall constitute a separate punishable offense.
- C. A person that violates Section 9.73.041(A) and is not a manufacturer shall be deemed to have committed an infraction and is subject to a penalty of five hundred dollars (\$500) for each individual package of flavored e-liquid product or electronic smoking device containing flavored e-liquid sold or offered for sale.
- D. Any person violating Sections 9.73.050(A) or 9.73.050(C) shall be deemed to have committed a noncriminal violation and requiring a fee of not less than twenty-five dollars (\$25) for an individual fourteen years of age or older who has been charged with an offense under Sections 9.73.050(A) or 9.73.050(C). The failure to post a required bond or pay an assessed fee by an individual found to have violated this Subsection is punishable as a contempt of court, except an individual under twenty-one years of age may not be imprisoned for the contempt.
- E. An individual fourteen years of age or older found to have violated Section 9.73.050 must pay a fee of twenty-five dollars (\$25).
 - a. Any individual who has been cited for a violation of Section 9.73.050 may appear before a court of competent jurisdiction and pay the fee by the time scheduled for a hearing, or if bond has been posted, may forfeit the bond by not appearing at the scheduled time. An individual appearing at the time scheduled in the citation may make a statement in explanation of that individual's action and the judge may waive, reduce, or suspend the fee or bond, or both. If the individual cited follows the procedures of this subdivision, that individual has admitted the violation and has waived the right to a hearing on the issue of commission of the violation. The bond required to secure appearance before the court must be identical to the fee. This subdivision does not allow a citing officer to receive the fee or bond.

- b. If an individual cited for a violation of Sections 9.73.050(A) or 9.73.050(C) does not choose to follow the procedures provided under subdivision a, that individual may request a hearing on the issue of the commission of the violation cited. The hearing must be held at the time scheduled in the citation or at some future time, not to exceed ninety days later, set at that first appearance. At the time of a request for a hearing on the issue on commission of the violation, the individual cited shall deposit with the court an appearance bond equal to the fee for the violation cited.
 - c. The failure to post bond or to pay an assessed fee is punishable as a contempt of court, except an individual may not be imprisoned for the contempt.
- F. The prosecution must prove the commission of a cited violation under Sections 9.73.050(A) or 9.73.050(C) by a preponderance of the evidence.
- G. A law enforcement officer that cites a minor for violation of this Section shall mail a notice of the violation to the parent or legal guardian of the minor within ten days of the citation.
- H. A person adjudged guilty of contempt for failure to pay a fee or fine may be sentenced by the court to a sanction or order designed to ensure compliance with the payment of the fee or fine or to an alternative sentence or sanction including community service.

ORDINANCE NO. _____

AN ORDINANCE WHICH UPON ADOPTION SHALL AMEND, MODIFY, AND ADD TO WHAT HAS BEEN CODIFIED AS CHAPTER 9.74 OF THE DEVILS LAKE MUNICIPAL CODE, AND IN ITS PLACE INCLUDE THE FOLLOWING:

BE IT ORDAINED by the Board of Commissioners for the City of Devils Lake, North Dakota, pursuant to the Home Rule Charter that Chapter 9.74 of the Devils Lake Municipal Code shall be amended, modified, added to as follows:

Chapter 9.74 - Vaping.

Repealed.

ORDINANCE NO. _____

AN ORDINANCE WHICH UPON ADOPTION SHALL AMEND, MODIFY, AND ADD TO WHAT HAS BEEN CODIFIED AS SECTION 10.16.441 OF THE DEVILS LAKE MUNICIPAL CODE, AND IN ITS PLACE INCLUDE THE FOLLOWING:

BE IT ORDAINED by the Board of Commissioners for the City of Devils Lake, North Dakota, pursuant to the Home Rule Charter that Section 10.16.441 of the Devils Lake Municipal Code shall be amended, modified, added to as follows:

10.16.441 - Use of safety belts required in certain motor vehicles – Enforcement - Evidence.

- A. Subject to the limitations of this section, a driver may not operate upon a highway a motor vehicle designed for carrying fewer than eleven (11) passengers, which was originally manufactured with safety belts unless each occupant is wearing a properly adjusted and fastened safety belt. This section does not apply to a child in a child restraint or safety belt in accordance with section 10.16.440; to drivers of implements of husbandry; to operators of farm vehicles as defined in subsection 5 of NDCC Section 39-04-19; to rural mail carriers while on duty delivering mail; to an occupant with a medical or physically disabling condition that prevents appropriate restraint in a safety belt, if a qualified physician, physician assistant, or advanced practice registered nurse states in a signed writing the nature of the condition and the reason restraint is inappropriate; or when all front seat safety belts are in use by other occupants. A physician, physician assistant, or advanced practice registered nurse who, in good faith, provides a statement that restraint would be inappropriate is not subject to civil liability.
- B. A violation for not wearing a safety belt under this section is not, in itself, evidence of negligence. The fact of a violation of this section is not admissible in any proceeding other than one charging the violation.
- C. Violation of this section is punishable by a fine not to exceed twenty dollars (\$20.00).

Date: 7/31/2025
 To: President Moe and City Commissioners
 From: Michael Grafsgaard, City Engineer
 Re: City Project 250102 - SI 82-25, SI 83-25, SI 84-25
 Contract Cost: \$1,056,738.60



I hereby certify the work listed below has been completed and inspected and has been done in conformity with the plans and specifications for the above mentioned project. All work was completed by Strata Corporation, PO Box 13500, Grand Forks ND 58208.

Estimate 2

SI 82-25 - Lynn, Cherry, Janna - 4537-000-56600

							QUANTITIES		AMOUNT	
SPEC	CODE	ITEM DESCRIPTION	Quantity	Unit	Unit Price	Bid Amount	Current	Total to Date	Current	Total to Date
103	0100	CONTRACT BOND	0.05	L SUM	\$ 6,100.00	\$ 305.00	0.00	0.00	\$ -	\$ -
203	0113	COMMON EXCAVATION - WASTE	0	CY	\$ 18.00	\$ -	0.00	0.00	\$ -	\$ -
302	0120	AGGREGATE BASE COURSE CL 5	0	TON	\$ 27.50	\$ -	0.00	0.00	\$ -	\$ -
401	0050	TACK COAT	116	GAL	\$ 4.00	\$ 464.00	0.00	0.00	\$ -	\$ -
411	0105	MILLING PAVEMENT SURFACE	2,315	SY	\$ 1.90	\$ 4,398.50	0.00	2318.00	\$ -	\$ 4,404.20
411	0118	MILLING PAVEMENT SURFACE - 4 INCH	0	SY	\$ 4.50	\$ -	0.00	0.00	\$ -	\$ -
430	0043	SUPERPAVE FAA 43	257	TON	\$ 78.50	\$ 20,174.50	0.00	263.64	\$ -	\$ 20,695.74
430	5803	PG 58S-28 ASPHALT CEMENT	15	TON	\$ 550.00	\$ 8,250.00	0.00	14.87	\$ -	\$ 8,178.50
702	0100	MOBILIZATION	0.05	L SUM	\$ 58,500.00	\$ 2,925.00	0.00	0.05	\$ -	\$ 2,925.00
704	0001	TRAFFIC CONTROL	0.05	L SUM	\$ 15,000.00	\$ 750.00	0.00	0.05	\$ -	\$ 750.00
706	0600	CONTRACTOR'S LABORATORY	0.05	EA	\$ 3,500.00	\$ 175.00	0.00	0.05	\$ -	\$ 175.00
708	1540	INLET PROTECTION-SPECIAL	0	EA	\$ 200.00	\$ -	0.00	0.00	\$ -	\$ -
709	0100	GEOSYNTHETIC MATERIAL TYPE G	0	SY	\$ 2.75	\$ -	0.00	0.00	\$ -	\$ -
722	6140	ADJUST GATE VALVE BOX	8	EA	\$ 375.00	\$ 3,000.00	0.00	6.00	\$ -	\$ 2,250.00
722	6200	ADJUST MANHOLE	3	EA	\$ 425.00	\$ 1,275.00	0.00	3.00	\$ -	\$ 1,275.00
722	6240	ADJUST UTILITY APPURTENANCE	0	EA	\$ 400.00	\$ -	0.00	0.00	\$ -	\$ -
Total Current Amount:									\$0.00	
Total Bid Amount:										\$40,653.44

SI 83-25 - Miscellaneous Avenues - 4538-000-56600

							QUANTITIES		AMOUNT	
SPEC	CODE	ITEM DESCRIPTION	Quantity	Unit	Unit Price	Bid Amount	Current	Total to Date	Current	Total to Date
103	0100	CONTRACT BOND	0.65	L SUM	\$ 6,100.00	\$ 3,965.00	0.00	0.00	\$ -	\$ -
203	0113	COMMON EXCAVATION - WASTE	1,251	CY	\$ 18.00	\$ 22,518.00	334.00	334.00	\$ 6,012.00	\$ 6,012.00
302	0120	AGGREGATE BASE COURSE CL 5	2,345	TON	\$ 27.50	\$ 64,487.50	624.05	624.05	\$ 17,161.38	\$ 17,161.38
401	0050	TACK COAT	1,688	GAL	\$ 4.00	\$ 6,752.00	0.00	0.00	\$ -	\$ -
411	0105	MILLING PAVEMENT SURFACE	26,255	SY	\$ 1.90	\$ 49,884.50	9853.00	15477.00	\$ 18,720.70	\$ 29,406.30
411	0118	MILLING PAVEMENT SURFACE - 4 INCH	3,752	SY	\$ 4.50	\$ 16,884.00	1073.00	1073.00	\$ 4,828.50	\$ 4,828.50
430	0043	SUPERPAVE FAA 43	3,959	TON	\$ 78.50	\$ 310,781.50	1307.98	2001.44	\$ 102,676.43	\$ 157,113.04
430	5803	PG 58S-28 ASPHALT CEMENT	238	TON	\$ 550.00	\$ 130,900.00	69.54	108.65	\$ 38,247.00	\$ 59,757.50
702	0100	MOBILIZATION	0.65	L SUM	\$ 58,500.00	\$ 38,025.00	0.00	0.33	\$ -	\$ 19,305.00
704	0001	TRAFFIC CONTROL	0.65	L SUM	\$ 15,000.00	\$ 9,750.00	0.00	0.33	\$ -	\$ 4,950.00
706	0600	CONTRACTOR'S LABORATORY	0.65	EA	\$ 3,500.00	\$ 2,275.00	0.32	0.65	\$ 1,120.00	\$ 2,275.00
708	1540	INLET PROTECTION-SPECIAL	22	EA	\$ 200.00	\$ 4,400.00	0.00	0.00	\$ -	\$ -
709	0100	GEOSYNTHETIC MATERIAL TYPE G	3,752	SY	\$ 2.75	\$ 10,318.00	1026.00	1026.00	\$ 2,821.50	\$ 2,821.50
722	6140	ADJUST GATE VALVE BOX	12	EA	\$ 375.00	\$ 4,500.00	3.00	4.00	\$ 1,125.00	\$ 1,500.00
722	6200	ADJUST MANHOLE	11	EA	\$ 425.00	\$ 4,675.00	2.00	2.00	\$ 850.00	\$ 850.00
722	6240	ADJUST UTILITY APPURTENANCE	1	EA	\$ 400.00	\$ 400.00	0.00	0.00	\$ -	\$ -
Total Current Amount:									\$193,562.51	
Total Bid Amount:										\$305,980.22

							QUANTITIES		AMOUNT	
SPEC	CODE	ITEM DESCRIPTION	Quantity	Unit	Unit Price	Bid Amount	Current	Total to Date	Current	Total to Date
103	0100	CONTRACT BOND	0.30	L SUM	\$ 6,100.00	\$ 1,830.00	0.00	0.00	\$ -	\$ -
203	0113	COMMON EXCAVATION - WASTE	818	CY	\$ 18.00	\$ 14,724.00	12.00	12.00	\$ 216.00	\$ 216.00
302	0120	AGGREGATE BASE COURSE CL 5	1,534	TON	\$ 27.50	\$ 42,185.00	22.36	22.36	\$ 614.90	\$ 614.90
401	0050	TACK COAT	659	GAL	\$ 4.00	\$ 2,636.00	0.00	0.00	\$ -	\$ -
411	0105	MILLING PAVEMENT SURFACE	8,274	SY	\$ 1.90	\$ 15,720.60	0.00	0.00	\$ -	\$ -
411	0118	MILLING PAVEMENT SURFACE - 4 INCH	2,454	SY	\$ 4.50	\$ 11,043.00	36.00	36.00	\$ 162.00	\$ 162.00
430	0043	SUPERPAVE FAA 43	1,601	TON	\$ 78.50	\$ 125,678.50	0.00	0.00	\$ -	\$ -
430	5803	PG 58S-28 ASPHALT CEMENT	96	TON	\$ 550.00	\$ 52,800.00	0.00	0.00	\$ -	\$ -
702	0100	MOBILIZATION	0.30	L SUM	\$ 58,500.00	\$ 17,550.00	0.00	0.00	\$ -	\$ -
704	0001	TRAFFIC CONTROL	0.30	L SUM	\$ 15,000.00	\$ 4,500.00	0.00	0.00	\$ -	\$ -
706	0600	CONTRACTOR'S LABORATORY	0.30	EA	\$ 3,500.00	\$ 1,050.00	0.00	0.00	\$ -	\$ -
708	1540	INLET PROTECTION-SPECIAL	0	EA	\$ 200.00	\$ -	0.00	0.00	\$ -	\$ -
709	0100	GEOSYNTHETIC MATERIAL TYPE G	2,454	SY	\$ 2.75	\$ 6,748.50	36.00	36.00	\$ 99.00	\$ 99.00
722	6140	ADJUST GATE VALVE BOX	3	EA	\$ 375.00	\$ 1,125.00	0.00	0.00	\$ -	\$ -
722	6200	ADJUST MANHOLE	3	EA	\$ 425.00	\$ 1,275.00	0.00	0.00	\$ -	\$ -
722	6240	ADJUST UTILITY APPURTENANCE	0	EA	\$ 400.00	\$ -	0.00	0.00	\$ -	\$ -
Total Current Amount:									\$1,091.90	
Total Bid Amount:										\$1,091.90

Change Order 1 - Devils Lake Cemetery - 2033-000-44990

							QUANTITIES		AMOUNT	
SPEC	CODE	ITEM DESCRIPTION	Quantity	Unit	Unit Price	Bid Amount	Current	Total to Date	Current	Total to Date
203	0113	COMMON EXCAVATION - WASTE	127	CY	\$ 18.00	\$ 2,286.00	0.00	0.00	\$ -	\$ -
302	0120	AGGREGATE BASE COURSE CL 5	238	TON	\$ 27.50	\$ 6,545.00	0.00	0.00	\$ -	\$ -
401	0050	TACK COAT	55	GAL	\$ 4.00	\$ 220.00	0.00	0.00	\$ -	\$ -
411	0118	MILLING PAVEMENT SURFACE - 4 INCH	570	SY	\$ 4.50	\$ 2,565.00	0.00	0.00	\$ -	\$ -
430	0043	SUPERPAVE FAA 43	202	TON	\$ 78.50	\$ 15,857.00	0.00	0.00	\$ -	\$ -
430	5803	PG 58S-28 ASPHALT CEMENT	12	TON	\$ 550.00	\$ 6,600.00	0.00	0.00	\$ -	\$ -
709	0100	GEOSYNTHETIC MATERIAL TYPE G	570	SY	\$ 2.75	\$ 1,567.50	0.00	0.00	\$ -	\$ -
Total Current Amount:									\$0.00	
Total Bid Amount:										\$0.00
TOTAL CONTRACT										\$1,056,738.60
Total Work completed:										\$347,725.56
Retainage @ 4%:										\$13,909.02
Previous Payments:										\$146,948.30
Total Due This Estimate:										\$186,868.23

2024 Equipment Reserve CD		65% to PD - 35% to FD		2012,000.36100							
Description	Type	Maturity Date	Amount	Rate	Frequency	January	February	March	April	May	June
Morgan Stanley Private BK NATL	CD	12/21/2026	\$ 243,000	5.05%	Semi Annual						\$ 6,118.94
Capital One Natl Assn Mclean	CD	11/3/2025	\$ 244,000	4.80%	Semi Annual					\$ 5,807.87	
City Natl Bk Los Angeles	CD	11/24/2025	\$ 243,000	4.90%	Semi Annual					\$ 5,904.57	
Discover BK Greenwood Del	CD	11/30/2027	\$ 243,000	4.90%	Semi Annual					\$ 5,904.57	
UBS BK USA Salt Lake City UT	CD	11/17/2025	\$ 248,000	4.95%	Monthly	\$ 1,042.62	\$ 1,042.62	\$ 941.72	\$ 1,042.62	\$ 1,008.99	\$ 1,042.62
US Treasury Note	US Treasury	11/30/2026	\$ 258,000	1.63%	Semi Annual						\$ 2,096.25
US Treasury Note	US Treasury	11/30/2027	\$ 236,000	4.08%	Semi Annual						\$ 4,572.50
US Treasury Note	US Treasury	11/30/2028	\$ 506,950	4.38%	Semi Annual						\$ 10,937.50
Interest on Credit Balance & Other					Monthly		\$ 192.64				\$ 1.33
			\$ 2,221,950		TOTAL MONTHLY EARNINGS	\$ 1,042.62	\$ 1,235.26	\$ 941.72	\$ 1,042.62	\$ 18,626.00	\$ 24,769.14
TOTAL YEAR TO DATE						\$ 1,042.62	\$ 2,277.88	\$ 3,219.60	\$ 4,262.22	\$ 22,888.22	\$ 47,657.36

2024 WATER SOURCE REPLACEMENT FUND		6006,000.36100									
Description	Type	Maturity Date	Amount	Rate	Frequency	January	February	March	April	May	June
First Wesn BK & TR Minot	CD	2/18/2025	\$ 249,000	4.50%	Monthly		\$ 1,043.75				
Raymond James BK Natl Assn	CD	2/18/2025	\$ 244,000	4.55%	Semi Annual		\$ 5,657.46				
Georgia BKG CO Atlanta GA	CD	2/18/2025	\$ 187,000	4.50%	Semi Annual		\$ 4,265.14				
Killbuck SVGS BK CO OHIO	CD	3/2/2026	\$ 244,000	4.30%	Semi Annual		\$ 5,202.88				
CIBC MK USA	CD	2/24/2026	\$ 244,000	4.35%	Semi Annual		\$ 5,350.62				
MORGAN STANLEY BK	CD	2/23/2026	\$ 244,000	4.35%	Semi Annual		\$ 5,350.62				
Bank of MO PERRYVILLE	CD	2/27/2026	\$ 249,000	4.40%	Monthly	\$ 930.51	\$ 930.51	\$ 840.46	\$ 930.51	\$ 900.49	\$ 930.51
First Merchants BK	CD	3/3/2026	\$ 244,000	4.60%	Semi Annual	\$ 951.66		\$ 5,565.87			
Goldman Sachs BK NY	CD	2/26/2027	\$ 5,000	4.20%							
Goldman Sachs BK NY	CD	3/4/2024	\$ 244,000	4.30%							
Ally BK Sandy Utah	CD	3/23/2026	\$ 138,000	5.05%	Semi Annual			\$ 3,455.86			
US Treasury Note	US Treasury	2/28/2025	\$ 726,000	5.00%	Semi Annual		\$ 4,083.75				
US Treasury Note	US Treasury	2/15/2026	\$ 710,000	4.67%	Semi Annual		\$ 14,200.00				
Interest on Credit Balance							\$ 20.25	\$ 97.07			
TOTALS			\$ 2,509,000			\$ 1,882.17	\$ 46,104.98	\$ 9,959.26	\$ 930.51	\$ 900.49	\$ 930.51
TOTAL YEAR TO DATE			2514000			\$ 1,882.17	\$ 47,987.15	\$ 57,946.41	\$ 58,876.92	\$ 59,777.41	\$ 60,707.92

2024 GENERAL FUND		1000,000.36100									
Description	Type	Maturity Date	Amount	Rate	Frequency	January	February	March	April	May	June
Middletown VY BK	CD	5/10/2027	\$ 249,000	4.40%	Monthly	\$ 930.51	\$ 930.51	\$ 840.46	\$ 930.51	\$ 900.49	\$ 930.51
Univest Natl Bank	CD	5/5/2028	\$ 249,000	4.10%	Monthly	\$ 867.07	\$ 867.07	\$ 783.15	\$ 567.07	\$ 839.10	\$ 867.07
Pinnacle Bank Nashville TN	CD	5/8/2026	\$ 244,000	4.60%	Semi-Annual					\$ 5,565.87	
Huntington Natl Bank Columbus	CD	5/5/2025	\$ 244,000	4.80%	Semi-Annual					\$ 5,807.87	
BMO Harris BK	CD	5/8/2026	\$ 244,000	4.60%	Semi-Annual					\$ 5,565.87	
Gulf Cap BK Houston TX	CD	5/18/2026	\$ 244,000	4.55%	Semi-Annual					\$ 5,505.37	
American Express Natl BK	CD	5/24/2028	\$ 26,000	4.45%	Semi-Annual					\$ 573.75	
BMW Bk North Am Salt Lake		5/9/2029	\$ 244,000	4.00%							
Interest on Credit Balance										\$ 13.36	
TOTALS			\$ 1,500,000			\$ 1,797.58	\$ 1,797.58	\$ 1,623.61	\$ 1,497.58	\$ 24,771.68	\$ 1,797.58
TOTAL YEAR TO DATE						\$ 1,797.58	\$ 3,595.16	\$ 5,218.77	\$ 6,716.35	\$ 31,488.03	\$ 33,285.61

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
4-Aug-25

VENDOR	AMOUNT DUE
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AIRPORT

Capital One-Walmart	\$134.16
Farmer's Union Insurance	\$13,563.00
John Deere Financial	\$536.91
MB Companies	\$2,352.31
Midco	\$103.00
New Deal De-Icing	\$9,772.13
Newby's Ace Hardware	\$17.99

CITY

Advanced Business Methods	\$98.24
AT & T	\$849.69
Bank of North Dakota	\$159,175.00
Bergstrom Electric	\$10,797.80
Boy Scouts Troop 31	\$250.00
Capital One-Walmart	\$167.55
Carrot Top Industries	\$3,910.47
Close Construction	\$190.00
Corporate Technologies	\$7,470.00
Creative Impressions	\$112.00
Dakota Implement-NAPA	\$2,736.09
Devils Lake Cars	\$366.22
Devils Lake Greenhouse	\$1,170.50
Devils Lake Park Board	\$51,196.17
Devils Lake Public School	\$250.00
DL Chamber of Commerce/Tourism	\$38,449.97
Duke's Car Wash	\$225.00
Es Opco USA-Veseris	\$11,395.00
Exhaust Pros	\$38.00

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
4-Aug-25

VENDOR	AMOUNT DUE
Flexible Pipe Tool Co	\$889.40
Great Plains Fire	\$1,715.05
Hawkins	\$17,150.29
Jane Smith	\$140.00
JB Vending	\$111.71
John Deere Financial	\$296.76
Keller's Briteway	\$48.00
Scott Knoke	\$280.00
Lake Chevrolet Buick GMC	\$2,000.00
Lamotte's Paint & Glass	\$452.74
Locators & Supplies	\$1,576.70
Lorne Sateren	\$2,150.00
M & T Fire and Safety	\$1,726.17
Mid-Land Excavating	\$11,247.50
ND Dept of Enviromental Quality-Municipal Facilities	\$100.00
ND Dept of Envirpomenal Quality-Waste Management	\$100.00
ND Department of Transportation	\$20,857.20
Newby's Ace Hardware	\$1,087.23
NDTC	\$1,571.45
Ottertail Power	\$18,870.16
Powerplan BF-RDO Equipment	\$1,392.60
Prairie Truck & Tractor Repair	\$43.23
Proz	\$48.99
Schmaltz's Greenhouse	\$7,143.52
Service Tire	\$569.85
Sherry Kurtz	\$63.21
Strata Corporation	\$186,868.23
Swanston Equipment	\$2,600.00
Tanya Weiler	\$1,250.00
The Needle's Eye	\$66.00
United Rentals	\$768.10

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
4-Aug-25

VENDOR	AMOUNT DUE
Usable Life	\$462.90
Utility Logic	\$19,406.25
Vanguard Appraisals	\$10,400.00
White House Café	\$75.00
 TOTAL LIST OF BILLS	 \$628,855.44