



**Thursday, July 18, 2024**  
**11:30AM CST**

**City Commission Meeting Agenda**  
Devils Lake City Hall Commission Chambers  
423 6<sup>th</sup> St NE, Devils Lake, 58301

**CALL TO ORDER**

- **SALARY PLAN REVIEW AND DISCUSSION**
  - COST OF LIVING
  - HUMAN RESOURCES ADVISOR PD & CITY HALL REVIEW
  - BENEFITS – HEALTH INSURANCE
  
- **GENERAL FUND REVIEW**
  - NON-DEPARTMENTAL REVENUE
  - NON-DEPARTMENTAL EXPENSES
  - ADMINISTRATIVE: CITY COMMISSION, MUNICIPAL JUDGE, AUDITING, CITY ATTORNEY, ASSESSING, ENGINEERING, CITY HALL
  - PUBLIC SAFETY: FIRE, POLICE
  - OTHERS
  - STREETS, CEMETERY (2000), HWY DISTRIBUTION (2000)
  - OVERVIEW

**INFORMATIONAL**

MISC 2000'S FUNDS

# SALARY PLAN



- CPI: June 2023 – June 2024 = 3.1%
- COLA aspiration for 2025 – 3%
  - July step increases plus 3% COLA keeps City of DL competitive
- City Hall positions were reviewed with all falling between 99% and 101% of market.
  - City Administrator position trending towards a contract position
- Police Department restructure reviewed and affirmed by Human Resources Advisor

# MEMO

To: Devils Lake Commission

From: Tanya Wieler, Dakota Dynamics – Human Resource Advisor to the City of Devils Lake

CC: Spencer Halvorson, City Administrator

Re: 2025 Budget Comments

Date: July 15<sup>th</sup>, 2024

This year I was requested to take a closer look at the positions that are stationed at City Hall to determine whether we are remaining competitive with the current job market. Namely, the positions reviewed included those in the Auditing and Assessing departments, as well as the Administrator.

Market information was gathered from several cities and ND Job Service. All of the data indicated that we have done a good job in making sure our positions remain competitive, with most positions falling between 99% and 101% of market (100% of market means we are exactly in line with the market).

The only position that did not fall in line with market was the Administrator role due to insufficient data. A few years ago when this same review was completed for these positions there was one city that did not report the Administrator salary range, stating that they have moved that position to a contract/negotiated position and they are no longer on the pay plan. Since that time almost every comparable City has done the same thing with this position. This is an interesting trend to note. One of the cities has moved several of their exempt-level positions to a negotiated status. In this situation their salaries are negotiated upon hire and the employees still receive a step increase annually. I believe this trend is likely a by-product of our intense recruitment and retention environment right now in our state. Unfortunately, it leaves us with little to no comparable data for a market study.

Aside from the market review for City Hall, I was asked to provide input on a request being presented by Chief Toso. Upon review, the information in this proposal is logical and justified. In my experience the more opportunities that we can provide for upward movement the better off we will be in terms of our position in the job market. Furthermore, it seems these requests provide additional structure and clarity with job tasks and departmental hierarchy; this is of particular benefit in a law enforcement agency. I am in support of Chief Toso's requests. The salary adjustments that would occur with these changes are appropriate given the tasks assigned to the newly created positions.

## DLPD PROPOSED POSITION TITLE MODIFICATIONS & GRADE ADJUSTMENTS - COST ANALYSIS

SENIOR OFFICER TITLE MODIFICATION	CURRENT GRADE	CURRENT STEP	CURRENT MONTHLY SALARY	CURRENT YEARLY SALARY	CORPORAL GRADE	CORPORAL STEP	CORPORAL MONTHLY SALARY	CORPORAL YEARLY SALARY	YEARLY CORPORAL DIFFERENCE
	11	N	\$6,130	\$73,560	12	N	\$6,497	\$77,964	\$4,404
	11	G	\$5,336	\$64,032	12	G	\$5,657	\$67,884	\$3,852
	11	E	\$5,079	\$60,948	12	E	\$5,384	\$64,608	\$3,660
	11	E	\$5,079	\$60,948	12	E	\$5,384	\$64,608	\$3,660
	11	E	\$5,079	\$60,948	12	E	\$5,384	\$64,608	\$3,660

INVESTIGATIONS TITLE MODIFICATION	CURRENT DET/SGT GRADE	DET/SGT CURRENT STEP	DET/SGT CURRENT MONTHLY SALARY	DET/SGT CURRENT YEARLY SALARY	LIEUTENANT GRADE	LIEUTENANT STEP	LIEUTENANT MONTHLY SALARY	LIEUTENANT YEARLY SALARY	YEARLY LIEUTENANT DIFFERENCE
	14	M	\$7,159	\$85,908	15	M	\$7,586	\$91,032	\$5,124

**ESTIMATED TOTAL YEARLY SALARY ADDED: \$24,360**

### TRAINING HOURS SAVED

Overtime

\*The DLPD had 24 trainees since 09/2017 (3.69/year). Each trainee is on probation for 6 months working an average of 91 shifts with an FTO. FTO's currently receive 1 hour of OT each shift they work with a trainee. This would equate to 335.79 (3.69x91) hours @ Avg 1.5 OT Rate \$46.25 per hour = \$15,530. Or 335.79 x Avg. Reg. OT Rate \$30.85 = \$10,359. \$15,530 + \$10,359/2 = \$12,945. **SAVED OVERTIME SALARIES LINE ITEM 1000-210-41300 - Averaged**

**\$12,945**

### POSITION ELIMINATED

Part-time Clerk/Typist

\*Alpha was a 16+ year part-time employee and had been allowed a maximum of 32 hours per week @ 52 weeks = 1,664 hours @ \$15 per hour= \$24,960. Prior to Alpha's medical issues her latest full year (2019) accounted for apprx. \$17,250 (1150 hours/22 hours per week). Currently budgeted at \$15,000. **SAVED TEMP./PART TIME SALARIES: LINE ITEM 1000-210-41200**

**\$15,000**

**ESTIMATED TOTAL YEARLY SALARY ELIMINATED: \$27,945**

**PROJECTED YEARLY GENERAL FUND \$\$\$ SAVED = \$3,585**

DESCRIPTION		ACTUAL	ACTUAL	FORECAST	BUDGET
8011	SELF INSURANCE FUND	2022	2023	2024	2025
36100	INTEREST	349	4,699	100	100
36310	COBRA/EMP. SHARE CITY PD PREM		1,041	0	0
36320	COBRA/EMP. SHARE PREM.	1,294	0	0	0
36350	CITY OF DEVILS LAKE PREMIUMS	750,319	725,103	664,000	690,560 4% Increase
36900	MISCELLANEOUS	48,230	61,141	10,000	10,000
	<b>TOTAL REVENUE</b>	<b>800,192</b>	<b>791,984</b>	<b>674,100</b>	<b>700,660</b>
<b>EXPENSES</b>					
42090	COBRA/EMP. SHARE REIMB.	0	0	0	0
42120	SR MEALS & SERVICES CLAIMS	0	0	0	0
42130	CITY OF DEVILS LAKE CLAIMS	553,540	650,823	760,000	700,000
42140	LAW ENFORCEMENT CTR CLAIMS	0	0	0	0
42150	PARK BOARD CLAIMS	0	0	0	0
42180	COBRA CLAIMS	0	0	2,000	2,000
44900	MISCELLANEOUS	70	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>553,610</b>	<b>650,823</b>	<b>762,000</b>	<b>702,000</b>

REVENUE OVER (UNDER) EXP	246,582	141,161	-87,900	-1,340
BEGINNING JANUARY BALANCE	371,357	617,939	759,100	671,200
ACTUAL/ESTIMATED REVENUES	800,192	791,984	674,100	700,660
ACTUAL/ESTIMATED EXPENDITURES	553,610	650,823	762,000	702,000
ENDING DECEMBER BALANCE	617,939	759,100	671,200	669,860

<b>1000</b>	<b>GENERAL FUND</b>
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000	NON-DEPARTMENTAL	ACTUAL	ACTUAL	FORECAST	BUDGET	
		2022	2023	2024	2025	
31100	GENERAL PROPERTY TAXES	1,466,425	1,504,814	1,520,989	1,748,270	75.86 mills
31410	SALES TAX (4.312M X 42.75%)	1,626,291	1,699,734	1,868,204	1,843,380	
32110	BEER & LIQUOR LICENSE	48,095	46,000	48,000	48,000	
32210	ANIMAL LICENSE & IMPOUND	1,936	662	2,000	2,000	
32230	BUILDING PERMITS	30,683	11,664	16,500	16,500	
32240	BUILDING PERMITS (EXT. TERRITORIAL)	2,450	5,102	4,000	4,000	
32250	EXCAVATION PERMITS	0	0	0	0	
32260	GAMES OF CHANCE PERMITS	2,600	2,374	2,000	2,000	
32290	MISCELLANEOUS PERMITS	1,060	2,000	2,000	2,000	
33520	CIGARETTE TAX	13,741	12,579	15,000	15,000	
33550	GAMING TAX	4,817	5,934	5,000	5,000	
33600	STATE GRANT	58	0	0	0	
33620	TELECOMMUNICATION	29,088	29,088	29,088	29,088	
33630	STATE AID DIST. 70%	450,620	509,629	462,500	491,790	30% to Park Distr.
33660	FEDERAL GRANTS	589,484	1,510	0	0	
33700	COUNTY REIMBURSEMENT	0	23,230	0	0	
33810	20% COUNTY RD & BRIDGE	13,105	13,438	13,000	13,000	
34120	GAS INSPECTION FEES	195	600	850	850	
34310	STR MAINTENANCE IMPOUND	18,092	22,453	12,500	25,000	
34360	CREDIT CARD CONVENIENCE FEE	4,542	4,673	5,000	5,000	
34370	STREET LIGHT UTILITY	124,483	124,663	125,000	138,750	* Increase fee \$.25
34380	MOSQUITO CONTROL	59,987	59,864	60,000	60,000	
34610	MIDCO CABLE TV FRANCHISE	28,879	45,796	35,000	35,000	
34620	NDTC CABLE TV FRANCHISE	18,945	18,987	19,500	19,500	
35110	MUNICIPAL JUDGE FINES	134,601	115,866	125,000	125,000	
35120	POLICE - PARKING TICKETS	755	8,168	8,000	8,000	
35130	DOMESTIC VIOLENCE	2,863	1,743	2,000	2,000	
35140	MUNICIPAL JUDGE COSTS	17,713	18,999	20,000	20,000	
35150	HANDICAP PARKING FINES	100	0	0	0	
36070	DONATIONS	15,990	1,500	1,500	1,500	
36100	INTEREST EARNINGS	15,872	232,864	325,000	350,000	
36110	SHADE TREE MATCHING GRANT	0	0	10,000	0	
36110	GRANTS	5,125	67,254	0	64,935	*SIRN Reimb. '23 & '25
36120	POLICE FEES	3,137	3,912	3,600	3,600	
36200	RENTAL OF EQUIPMENT OR LAND	35,665	5,388	10,000	10,000	
36250	DLPS PD OFFICER REIMBURSEMENT	73,900	70,000	77,850	77,850	
36400	SALE OF FIXED ASSETS	35,768	0	10,000	10,000	
36410	INSURANCE COLLECTIONS	22,908	0	165	0	
36820	HOUSING AUTHORITY CONTRIBUTION	0	10,583	15,000	15,000	
36860	LOAN PROCEEDS	0	0	0	0	
36900	MISCELLANEOUS	57,529	64,662	35,000	50,000	
36950	LOAN REPAYMENTS - PRINCIPAL	44,712	78,548	80,849	80,849	
36960	LOAN REPAYMENTS - INTEREST	19,643	36,363	37,193	37,193	
	<b>SUB-TOTAL</b>	<b>5,021,857</b>	<b>4,860,645</b>	<b>5,007,288</b>	<b>5,360,055</b>	

		ACTUAL	ACTUAL	FORECAST	BUDGET
700	TRANSFER IN/OUT	2022	2023	2024	2025
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	0	125,204	80,000	120,000
39120	EQUIPMENT RESERVE (FROM 2012) FD	0	0	0	11,750
39120	EQUIPMENT RESERVE (FROM 2012) STREETS	0	0	45,000	0
36200	MISCELLANEOUS	0	0	0	0
39880	PROJECT ADMIN. (ALL CONSTRUCTION)	78,659	86,651	168,000	116,000
39890	PROJECT LEGAL (ALL CONSTRUCTION)	78,659	86,651	168,000	116,000
39900	PROJECT ENG. (ALL CONSTRUCTION)	157,319	173,302	336,000	232,000
39920	20% ENTERPRISE TRANSFER	915,957	965,214	1,015,530	1,032,154
39930	TRANSFER IN (FROM 5483)	0	0	8,035	0
39980	INTERDEPT. (GF SHARE W/ENTERPRISE)	302,381	313,235	325,890	336,334
39990	TRANSFERS IN	0	0	0	0
	<b>SUB-TOTAL</b>	<b>1,539,775</b>	<b>1,757,057</b>	<b>2,153,255</b>	<b>1,971,038</b>

<b>TOTAL REVENUE (BEFORE PASS THROUGH)</b>	<b>6,561,633</b>	<b>6,617,702</b>	<b>7,160,543</b>	<b>7,331,093</b>
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170,549

<u>2025 Construction Projects</u>	<u>4% Legal</u>	<u>4% Admin</u>	<u>8% Engr</u>
\$ 2,900,000	\$ 116,000	\$ 116,000	\$ 232,000

		ACTUAL	ACTUAL	FORECAST	BUDGET
900	PASS THROUGH REVENUE	2022	2023	2024	2025
31400	LODGING TAX (2%)	91,467	134,591	144,000	139,975
31420	RESTAURANT/LODGING TAX (1%)	337,339	364,086	389,575	378,650
31430	PARK DISTRICT (.25%) SALES TAX	0	372,796	349,375	331,450
31440	STATE AID DISTRIBUTION (PARK BOARD 30%)	193,127	218,413	198,215	210,767
	<b>TOTAL PASS THROUGH</b>	<b>621,933</b>	<b>1,089,885</b>	<b>1,081,165</b>	<b>1,060,842</b>

<b>TOTAL REVENUE W/PASS THROUGH</b>	<b>7,183,566</b>	<b>7,707,587</b>	<b>8,241,708</b>	<b>8,391,935</b>
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## GENERAL FUND

		ACTUAL	ACTUAL	FORECAST	BUDGET
000	NON-DEPARTMENTAL	2022	2023	2024	2025
41500	CONTRACT LABOR/NETWORK MGR.	37,089	53,039	60,000	55,000
41600	CONTRACT LABOR/HR MGR.	12,000	13,000	11,000	15,000
42400	WORKMEN'S COMPENSATION	10,771	12,812	10,000	10,000
42500	UNEMPLOYMENT COMPENSATION	0	0	0	0
43110	AUDIT FEES	0	19,100	20,000	20,000
43130	ELECTIONS	438	0	1,000	1,000
43200	VICTIM. WITNESS FEE	0	0	100	100
43210	FIRE & TORNADO	4,005	5,362	4,000	4,000
43220	EQUIPMENT INSURANCE	99,864	88,505	90,000	94,000
43250	CREDIT CARD EXPENSE	10,386	9,880	14,000	14,000
43320	COMPUTER	0	87,285	15,000	15,000
43330	MAINT./LEASE ON EQ./SOFTWARE	47,097	59,678	55,000	38,000
43600	PUBLISHING & PRINTING	25,460	13,309	27,000	22,000
43910	STREET LIGHTING	115,078	112,701	125,000	130,000
43990	MOSQUITO CONTROL	40,520	3,660	60,000	60,000
44040	GRANT EXPENDITURES	0	0	0	0
44100	OFFICE SUP. & POSTAGE	502	-42	0	0
44900	MISCELLANEOUS	32,876	48,747	15,000	15,000
44940	MAYOR COMM ON HANDICAP (1 mill) + \$2500	20,164	20,564	23,205	25,546
55070	DL ANGLERS	8,000	10,000	10,000	10,000
55160	RSVP FINANCIAL SUPPORT	5,700	6,000	6,000	6,000
55170	LRHC FINANCIAL SUPPORT (1.5 mills)+\$7500	29,664	37,883	38,558	42,069
55180	LR COMMUNITY SHELTER SUPPORT	10,000	10,000	10,000	10,000
55190	LR JOINT TRAINING CENTER	6,089	54,103	10,000	0
56200	LAW ENFORCEMENT CENTER RENT	40,189	108,219	59,995	62,000
56210	LEC COST SHARE	327,255	365,756	416,800	501,750
56220	LAW ENFORCEMENT CENTER BOARD	96,831	120,260	152,000	129,000
56400	SAAF SUPPORT	0	0	5,000	5,000
56500	EQUIPMENT (\$500 OR OVER)	0	0	26,000	0 *Pictometry
57300	SERVICE CHARGES	3,090	11,827	8,000	5,000
58310	SIGNAL & STREET LIGHT MAINT.	11,791	12,439	20,000	20,000
56320	LAND/EASEMENT ACQUISITION	0	40	0	0
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>994,858</b>	<b>1,284,128</b>	<b>1,292,658</b>	<b>1,309,465</b>



110	CITY COMMISSION	ACTUAL	ACTUAL	FORECAST	BUDGET
		2022	2023	2024	2025
41100	PERMANENT SALARIES	51,709	52,745	56,328	55,958
42200	FICA (6.20%)	3,086	3,271	3,492	3,469
42350	MEDICARE (1.45%)	722	765	817	811
43400	EDUCATION & TRAINING	1,127	657	2,000	2,000
43420	OUT-OF-STATE TRAVEL	0	0	0	0
43560	TELEPHONE (CELL)	750	225	300	300
43710	LEAGUE OF CITIES	0	0	4,740	4,800
56500	EQUIPMENT (\$500 OR OVER)	0	0	0	0
	<b>TOTAL CITY COMMISSION</b>	<b>57,394</b>	<b>57,663</b>	<b>67,677</b>	<b>67,338</b>

**16,834**  
**25%**

		ACTUAL	ACTUAL	FORECAST	BUDGET
120	MUNICIPAL JUDGE	2022	2023	2024	2025
41100	PERMANENT SALARIES (CONTRACTED)	55,221	56,219	60,721	62,543
41100	PERMANENT SALARIES (CLERK) (1 FT)	54,413	66,637	52,234	51,727
41200	TEMPORARY/PART TIME SALARIES	0	0	0	0
41300	OVERTIME SALARIES	57	411	500	500
41500	CONTRACT LABOR (PT CLERK)	0	0	0	0
42100	HEALTH INSURANCE	11,280	11,280	11,280	20,605
42200	FICA (6.20%)	6,519	7,587	7,034	7,116
42250	NDPERS RETIREMENT (10.07%)	4,947	6,085	5,260	5,209
42350	MEDICARE (1.45%)	1,525	1,774	1,645	1,664
43120	LEGAL FEES	3,722	3,800	5,000	5,000
43330	MAINT./LEASE ON EQ./SOFTWARE	481	713	0	0
43400	EDUCATION & TRAINING	2,372	490	1,500	1,500
43560	TELEPHONE (CELL)	242	283	1,000	1,000
43600	PUBLISHING/PRINTING/ADVERTISING	0	0	0	0
44100	OFFICE SUPPLIES & POSTAGE	3,188	3,605	3,000	3,000
44200	OPERATION & MAINTENANCE	0	0	600	600
44280	TOOLS & EQUIPMENT EXPENSE	0	196	0	0
56500	EQUIPMENT (\$500 OR OVER)	0	0	0	0
	<b>TOTAL MUNICIPAL JUDGE</b>	<b>143,967</b>	<b>159,081</b>	<b>149,774</b>	<b>160,464</b>

		ACTUAL	ACTUAL	FORECAST	BUDGET	
141	AUDITING DEPARTMENT	2022	2023	2024	2025	(All SF + 25%)
41100	PERMANENT SALARIES (4 FT)	327,774	278,902	280,492	308,790	125,870
41110	ADDITIVE TO SALARY	11,650	1,800	1,800	1,800	
41300	OVERTIME TO SALARY	27	0	0	0	
41400	COMPENSATED ABSENCES	0	0	0	0	
42100	HEALTH INSURANCE	68,832	83,171	83,171	86,500	34,500
42200	FICA (6.20%)	20,117	16,160	17,391	19,145	7,804
42250	CITY SHARE NDPERS (10.07)	12,028	21,825	24,000	25,865	
42300	CITY SHARE DEFER. COMP (10.07%)	16,074	5,626	4,246	6,536	12,675
42350	MEDICARE (1.45%)	4,705	3,779	4,067	4,477	1,825
43400	EDUCATION & TRAINING	403	1,750	3,000	3,000	
43420	OUT-OF-STATE TRAVEL	0	0	0	0	
43560	TELEPHONE (CELL)	807	446	300	300	
43600	PUBLISHING/PRINTING/ADVERTISING	810	0	800	800	
44100	OFFICE SUPPLIES & POSTAGE	1,025	570	750	750	
44200	OPERATION & MAINTENANCE	79	0	400	400	
44260	EQUIPMENT MAINTENANCE	0	0	500	500	
44900	MISCELLANEOUS	0	0	0	0	
56500	EQUIPMENT (\$500 OR OVER)	0	815	1,000	1,000	
	<b>TOTAL AUDITING DEPT.</b>	<b>464,331</b>	<b>414,845</b>	<b>421,917</b>	<b>459,863</b>	<b>182,673.58</b>

		ACTUAL	ACTUAL	FORECAST	BUDGET
143	CITY ATTORNEY	2022	2023	2024	2025
41100	PERMANENT SALARIES (CONTRACTED)	76,254	100,000	105,000	110,000
43120	LEGAL FEES	6,497	0	0	0
43400	EDUCATION & TRAINING	0	0	0	0
43420	OUT-OF-STATE TRAVEL	0	0	0	0
44100	SUPPLIES & POSTAGE	279	0	0	0
	<b>TOTAL CITY ATTORNEY</b>	<b>83,030</b>	<b>100,000</b>	<b>105,000</b>	<b>110,000</b>

		ACTUAL	ACTUAL	FORECAST	BUDGET
144	ASSESSING DEPARTMENT	2022	2023	2024	2025
41100	PERMANENT SALARIES (2 FT)	150,042	143,669	154,886	160,602
41110	ADDITIVE TO SALARY	0	0	0	0
41400	COMPENSATED ABSENCES	0	0	0	0
41700	CONTRACT LABOR/ASSESSOR	7,500	0	0	0
42100	HEALTH INSURANCE	29,124	40,931	40,931	42,600
42200	FICA (6.20%)	8,827	8,304	9,603	9,957
42250	ND PERS RETIREMENT (10.07%)	13,522	14,346	15,597	16,173
42350	MEDICARE (1.45%)	2,064	1,942	2,246	2,329
43330	MAINT/LEASE ON EQ/SOFTWARE	3,851	171	5,600	16,600
43400	EDUCATION & TRAINING	5,281	4,281	5,000	5,500
43560	TELEPHONE (CELL)	267	300	300	300
43600	PUBLISHING/PRINTING/ADVERTISING	0	277	0	0
44200	OPERATION & MAINTENANCE	593	764	1,500	1,250
44900	MISCELLANEOUS	2,270	4,961	2,000	2,500
56500	EQUIPMENT (\$500 OR OVER)	1,336	0	2,000	1,000
	<b>TOTAL ASSESSING DEPT.</b>	<b>224,678</b>	<b>219,946</b>	<b>239,663</b>	<b>258,811</b>

		ACTUAL	ACTUAL	FORECAST	BUDGET
146	ENGINEERING DEPARTMENT	2022	2023	2024	2025
41100	PERMANENT SALARIES (3 FT)	292,670	299,706	315,714	335,700
41110	ADDITIVE TO SALARY	1,975	1,875	1,800	1,800
41300	OVERTIME SALARIES	0	0	0	0
42100	HEALTH INSURANCE	43,680	43,680	43,680	45,427
42200	FICA (6.20%)	17,510	18,321	19,574	20,813
42250	ND PERS RETIREMENT (10.07%)	20,607	25,598	25,042	26,465
42300	RETIREMENT (9.07%)	5,553	6,328	6,750	7,340
42350	MEDICARE (1.45%)	4,095	4,285	4,578	4,868
43400	EDUCATION & TRAINING	927	438	2,200	2,200
43420	OUT-OF-STATE TRAVEL	0	0	0	0
43560	TELEPHONE (CELL)	565	592	1,000	1,000
44200	OPERATION & MAINTENANCE	2,769	5,948	6,000	6,000
43600	PUBLISHING/PRINTING/ADVERTISING	0	0	0	0
44900	MISCELLANEOUS	0	0	300	300
56500	EQUIPMENT (\$500 OR OVER)	0	0	4,500	4,500
	<b>TOTAL ENGINEERING DEPT</b>	<b>390,352</b>	<b>406,771</b>	<b>431,138</b>	<b>456,413</b>

110,781

14,991

1,290

8,733

1,606

137,402.27  
33%

		ACTUAL	ACTUAL	FORECAST	BUDGET
161	CITY HALL	2022	2023	2024	2025
41500	CONTRACT LABOR	7,380	7,491	7,800	7,800
43510	ELECTRICITY	8,958	8,375	10,000	10,000
43560	TELEPHONE	4,840	6,841	7,000	7,000
43570	HEAT	2,650	2,763	3,000	3,000
44100	SUPPLIES & POSTAGE	4,040	3,707	4,000	4,000
44200	OPERATION & MAINTENANCE	6,196	3,682	5,000	5,000
44210	JANITORIAL SUPPLIES	6,053	5,629	6,500	6,500
44900	MISCELLANEOUS	306	476	500	500
56500	EQUIPMENT (\$500 OR OVER)	0	0	0	0
	<b>TOTAL CITY HALL</b>	<b>40,422</b>	<b>38,965</b>	<b>43,800</b>	<b>43,800</b>

210	POLICE DEPARTMENT	ACTUAL	ACTUAL	FORECAST	BUDGET	
		2022	2023	2024	2025	
41100	PERMANENT SALARIES (22 FT)	1,414,726	1,172,088	1,110,000	1,649,970	*'23 Q4 & '24 Q1 ARPA
41110	ADDITIVE TO SALARY	2,850	1,450	1,200	1,200	
41200	TEMPORARY SALARIES	10,125	4,298	-	0	
41300	OVERTIME SALARIES	43,897	42,468	25,000	20,000	
41400	COMPENSATED ABSENCES	0	-	-	-	
42100	HEALTH INSURANCE	325,963	338,393	340,000	367,000	
42110	HEALTH & WELLNESS	7,498	7,865	8,000	8,000	
42200	FICA (6.2%)	83,883	95,984	97,165	102,298	
42250	ND PERS RETIREMENT (10.30%)	123,831	155,831	161,411	169,947	
42350	MEDICARE (1.45%)	19,618	22,448	22,722	23,925	
42400	WORKMEN'S COMPENSATION	0	0	0	0	
42500	UNEMPLOYMENT COMPENSATION	1,299	0	0	0	
43320	COMPUTER EQUIPMENT	16,572	18,123	20,000	15,000	
43330	MAINT/LEASE ON EQ/SOFTWARE	0	0	35,000	68,500	
43380	PROMOTION EVENTS	184	556	1,000	1,000	
43400	EDUCATION & TRAINING	13,274	24,180	22,000	24,000	
43410	IN-STATE TRAVEL	7,362	6,256	7,000	7,000	
43430	LICENSING	315	360	750	750	
43560	TELEPHONE	16,762	19,036	18,000	18,000	
43600	PUBLISHING/PRINTING/ADVERTISING	846	570	2,000	2,000	
43700	MEMBERSHIPS & DUES	1,500	1,150	1,700	1,700	
44100	SUPPLIES & POSTAGE	7,149	5,972	8,000	8,000	
44170	DRUG & ALCOHOL TESTING	2,940	1,524	1,200	1,200	
44200	OPERATION & MAINT EXPENSE	95	0	0	0	
44220	UNIFORMS & CLOTHING	12,224	18,106	20,000	20,000	
44240	GAS, OIL, & GREASE	43,742	43,250	40,000	40,000	
44260	EQUIPMENT MAINTENANCE	42,478	29,171	40,000	35,000	
44280	TOOLS & EQUIPMENT EXPENSE	7,864	17,912	10,000	10,000	
44580	AMMUNITION	5,145	5,311	6,000	6,000	
44900	MISCELLANEOUS	1,025	900	5,000	5,000	
56500	EQUIPMENT (\$500 OR OVER)	121,089	156,135	80,000	158,000	
58340	GRANT MATCHING FUNDS	0	0	0	0	
	<b>TOTAL POLICE DEPT.</b>	<b>2,334,256</b>	<b>2,189,333</b>	<b>2,083,148</b>	<b>2,763,490</b>	

220	FIRE DEPARTMENT	ACTUAL	ACTUAL	FORECAST	BUDGET
		2022	2023	2024	2025
41100	PERMANENT SALARIES (6 FT)	389,074	396,253	420,762	495,888
41110	ADDITIVE TO SALARY	850	1,800	1,800	1,800
41200	TEMPORARY SALARIES	3,275	1,934	5,000	5,000
41300	OVERTIME SALARIES	10,860	13,567	0	7,500
41400	COMPENSATED ABSENCES	0	0	0	0
42100	HEALTH INSURANCE	96,433	111,414	103,254	137,900
42110	ANNUAL PHYSICALS	0	0	2,000	2,000
42200	FICA (6.2%)	23,303	24,561	26,397	31,055
42250	ND PERS RETIREMENT (10.07%)	33,901	42,077	42,371	49,936
42350	MEDICARE (1.45%)	5,450	5,744	6,174	7,263
42400	WORKMEN'S COMPENSATION	4,271	0	0	0
42500	UNEMPLOYMENT COMPENSATION	0	0	0	0
43320	COMPUTER	0	14	1,500	1,500
43330	MAINT./LEASE ON EQ./SOFTWARE	3,173	17,559	14,000	21,100
43400	EDUCATION & TRAINING	7,534	14,414	15,750	23,250
43510	ELECTRICITY	13,460	12,696	14,000	14,000
43560	TELEPHONE	5,549	6,874	8,100	8,100
43570	HEAT	3,420	3,800	3,500	4,000
43600	PUBLISHING & PRINTING	706	0	500	500
43700	MEMBERSHIPS & DUES	1,432	565	1,750	1,750
43790	LR UAS TEAM	0	0	7,500	7,500
44030	TRAINING TOWER MAINTENANCE	741	782	2,500	2,500
44100	SUPPLIES & POSTAGE	167	835	600	600
44170	DRUG & ALCOHOL TESTING	840	420	500	550

44210	JANITORIAL SUPPLIES	1,654	1,488	2,000	2,000
44220	UNIFORMS & CLOTHING	2,119	1,473	2,000	2,000
44240	GAS, OIL, & GREASE	6,592	6,634	6,500	6,500
44260	EQUIPMENT MAINTENANCE	12,927	10,417	15,000	18,000
44280	TOOLS & EQUIPMENT	1,401	8,093	8,000	8,000
44300	BUILDING MAINTENANCE	15,603	7,373	10,000	10,000
44900	MISCELLANEOUS	2,244	499	2,000	2,000
44910	VOLUNTEER CLOTHING	46	597	5,000	5,000
44920	VOLUNTEER SERVICES	7,268	3,733	12,000	12,000
56290	LEASE/PERMIT PAYMENT	0	0	0	0
56450	SAFETY EQUIPMENT	782	77	2,500	2,500
56500	EQUIPMENT (\$500 OR OVER)	0	1,925	0	140,000
58340	GRANT MATCHING FUNDS	17,952	7,723	0	0
<b>TOTAL FIRE DEPT.</b>		<b>673,028</b>	<b>705,342</b>	<b>742,958</b>	<b>1,031,692</b>

		ACTUAL	ACTUAL	FORECAST	BUDGET
222	PUBLIC BUILDINGS	2022	2023	2024	2025
43120	LEGAL FEES	0	0	0	0
43210	FIRE AND TORNADO	1,205	1,455	1,600	1,600
43510	ELECTRICITY	0	0	0	0
43570	HEAT	0	0	0	0
44200	OPERATION & MAINT. EXPENSE	481	1,414	400	400
44300	BUILDING MAINTENANCE EXPENSE	25	0	0	0
44320	MEMORIAL DAY CARE MAINT.	3,604	3,546	5,000	5,000
44321	INDUSTRIAL PARK BLDG EXPENSE	0	0	0	0
56330	CAPITAL IMPROVEMENTS	0	0	0	0
	<b>TOTAL PUBLIC BUILDINGS</b>	<b>5,314</b>	<b>6,415</b>	<b>7,000</b>	<b>7,000</b>

		ACTUAL	ACTUAL	FORECAST	BUDGET
225	ADVERTISING & PROMOTION	2022	2023	2024	2025
43700	WATER USERS MEMBERSHIP	2,300	1,860	0	0
43710	LEAGUE OF CITIES	4,423	4,600	0	0
43720	PROMOTION	10,200	2,487	5,000	5,000
43730	FIREWORKS DISPLAY	21,000	22,500	23,000	23,000
43780	RODEO SPONSORSHIP	0	0	15,000	15,000
43785	SAAF SUPPORT	0	0	2,500	2,500
44900	MISCELLANEOUS	302	295	500	500
	<b>TOTAL ADVERTISING &amp; PROMOTION</b>	<b>38,225</b>	<b>31,742</b>	<b>46,000</b>	<b>46,000</b>

		ACTUAL	ACTUAL	FORECAST	BUDGET
231	WEED CONTROL	2022	2023	2024	2025
43400	EDUCATION & SUPPLIES	275	1,265	500	500
43510	ELECTRICITY	415	478	500	500
43570	HEAT	970	960	1,000	1,000
43600	PUBLISHING & PRINTING	0	228	350	350
44230	CHEMICAL SUPPLIES	1,561	4,984	3,000	3,000
44240	GAS, OIL, & GREASE	400	211	1,000	1,000
44260	EQUIPMENT MAINTENANCE	2,069	791	3,500	3,500
44280	TOOLS & EQUIPMENT EXPENSE	450	0	750	750
44281	SHOP SUPPLIES	22	0	0	0
44900	MISCELLANEOUS	0	118	500	500
56450	SAFETY EQUIPMENT	90	105	750	750
56500	EQUIPMENT (\$500 OR OVER)	18,700	0	0	0
	<b>TOTAL WEED CONTROL</b>	<b>24,952</b>	<b>9,140</b>	<b>11,850</b>	<b>11,850</b>

		ACTUAL	ACTUAL	FORECAST	BUDGET
284	PLANNING	2022	2023	2024	2025
41500	CONTRACT LABOR	1,875	0	7,500	5,000
43400	EDUCATION & TRAINING	0	0	0	0
43600	PUBLISHING & PRINTING	24	333	250	250
44100	SUPPLIES & POSTAGE	40	40	50	50
44900	MISCELLANEOUS	125	141	500	500
55020	MAPPING	7,200	1,760	5,000	5,000
55090	RENAISSANCE ZONE	11	77	500	500
	<b>TOTAL PLANNING</b>	<b>9,275</b>	<b>2,352</b>	<b>13,800</b>	<b>11,300</b>

		ACTUAL	ACTUAL	FORECAST	BUDGET
287	SHADE TREE	2022	2023	2024	2025
41100	ADDITVE TO SALARY	0	0	500	0
41200	TEMPORARY SALARIES	0	0	7,500	0
42200	FICA (6.2%)	0	0	465	0
42350	MEDICARE (1.45%)	0	0	109	0
42400	WORKERS COMPENSATION	0	0	0	0
42500	UNEMPLOYMENT COMPENSATION	0	0	0	0
43400	EDUCATION & TRAINING	25	0	0	0
43600	PUBLISHING & PRINTING	0	300	500	500
44100	SUPPLIES & POSTAGE	25	25	50	50
44240	GAS, OIL, & GREASE	58	531	200	200
44260	EQUIPMENT MAINTENANCE	0	49	500	0
44280	TOOLS & EQUIPMENT	0	0	1,000	1,000
44900	MISCELLANEOUS	572	366	500	500
56500	EQUIPMENT (\$500 OR OVER)	0	0	0	0
56600	PAYMENT TO CONTRACTORS	38,525	52,425	50,000	45,000
56800	TREE PURCHASE	3,250	3,375	7,000	7,000
56820	STUMP REMOVAL	0	0	0	0
	<b>TOTAL SHADE TREE</b>	<b>42,455</b>	<b>57,071</b>	<b>67,824</b>	<b>54,250</b>

		ACTUAL	ACTUAL	FORECAST	BUDGET
311	ARPA	2022	2023	2024	2025
41100	PERMANENT SALARIES	0	355,218	457,155	0
43110	AUDIT FEES	0	12,300	0	0
43320	COMPUTER EQUIPMENT	0	0	0	0
43330	MAINT/LEASE ON EQUIP/SOFTWARE	0	4,991	0	0
43400	EDUCATION AND TRAINING	0	0	0	0
43600	PUBLISHING/PRINTING/ADVERTISING	0	0	0	0
43990	MOSQUITO CONTROL EXPENSE	0	0	0	0
44200	OPERATION AND MAINTENANCE	0	0	0	0
44240	GAS OIL GREASE ETC	0	0	0	0
44260	EQUIPMENT MAINTENANCE	0	0	0	0
44280	TOOLS AND EQUIPMENT EXPENSE	0	0	0	0
44300	BUILDING MAINTENANCE EXPENSE	0	0	0	0
44320	MEMORIAL DAY CARE MAINTENANCE	0	0	0	0
44900	MISCELLANEOUS EXPENSE	0	0	0	0
56500	EQUIPMENT (\$500 OR MORE)	129,371	197,950	0	0
58310	SIGNALS & STREET LIGHTING EXPENSE		0	0	0
	<b>TOTAL ARPA</b>	<b>129,371</b>	<b>570,459</b>	<b>457,155</b>	<b>0</b>



310	STREET DEPARTMENT	ACTUAL	ACTUAL	FORECAST	BUDGET
		2022	2023	2024	2025
41100	PERMANENT SALARIES (6 FT)	302,644	291,355	364,068	376,392
41110	ADDITIVE TO SALARY	200	0	0	0
41120	TEMP/PART TIME SALARIES	2,347	7,597		
41300	OVERTIME SALARIES	21,852	10,014	5,000	5,000
41400	COMPENSATED ABSENCES	0	0	0	0
42100	HEALTH INSURANCE	94,690	88,004	122,000	126,750
42200	FICA (6.2%)	21,662	18,473	22,882	23,646
42250	ND PERS RETIREMENT (10.07%)	25,448	21,763	36,662	37,903
42300	RETIREMENT (9.07%)	5,148	6,652	0	0
42350	MEDICARE (1.45%)	5,066	4,320	5,351	5,530
42500	UNEMPLOYMENT COMPENSATION	0	0	0	0
43320	COMPUTER EQUIPMENT	140	606	1,500	1,500
43400	EDUCATION & TRAINING	0	200	500	700
43410	IN-STATE TRAVEL	0	0	0	0
43510	ELECTRICITY	2,032	2,497	3,100	3,100
43560	TELEPHONE	2,354	2,566	2,500	2,500
43570	HEAT	3,677	3,397	3,000	3,700
43600	PUBLISHING & PRINTING	594	2,952	3,000	3,000
44100	SUPPLIES & POSTAGE	0	36	350	350
44170	DRUG & ALCOHOL TESTING	1,278	601	500	750
44210	JANITORIAL SUPPLIES	0	178	400	400
44220	UNIFORMS & CLOTHING	2,857	2,792	1,500	2,800
44240	GAS, OIL, & GREASE	63,004	56,485	58,000	58,000
44280	TOOLS & EQUIPMENT	5,735	5,924	7,500	7,500
44281	SHOP SUPPLIES	2,683	285	3,000	3,000
44300	BUILDING MAINTENANCE	8,380	5,488	5,000	6,000
44900	MISCELLANEOUS	0	350	1,500	1,500
56290	LEASE/PERMIT PAYMENT	9,700	6,000	5,500	6,000
56380	DOWNTOWN FLOWERS MAINTENANCE	425	277	500	500
56450	SAFETY EQUIPMENT	342	111	2,000	2,000
56500	EQUIPMENT (\$500 OR OVER)	12,332	5,534	45,000	0
	<b>TOTAL STREET DEPT.</b>	<b>594,593</b>	<b>544,454</b>	<b>700,313</b>	<b>678,521</b>

<b>2000</b>	<b>SPECIAL REVENUE FUNDS</b>
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	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
<b>2001</b>	<b>HIGHWAY DISTRIBUTION</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
33530	HIGHWAY DISTRIBUTION	352,426	362,039	345,350	354,800
33531	LEGACY HWY FUND DISTR	0	110,902	0	110,902
34320	STREET OPENINGS (Outside Customers)	7,449	3,446	3,000	3,000
34321	STREET OPENINGS (Internal)	32,644	33,275	25,000	25,000
34900	MISCELLANEOUS	1,890	0	0	0
36200	RENTAL/LEASE EQUIP OR LAND	0	0	0	0
36410	INSURANCE COLLECTIONS	0	0	0	0
<b>700</b>	<b>TRANSFERS IN/OUT</b>				
34320	STREET OPENINGS (Water Dept)	0	0	0	0
39120	EQUIPMENT RESERVE	225,238	36,177	45,000	70,000
39990	TRANSFERS IN	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>619,646</b>	<b>545,839</b>	<b>418,350</b>	<b>563,702</b>

	EXPENSES				
43090	PRELIMINARY PROJ. INVESTIGATIONS	0	0	2,000	2,000
43600	PUBLISHING/PRINTING/ADVERTISING	0	0	0	0
43810	SNOW REMOVAL	22,046	38,795	40,000	40,000
43820	SALT & SAND	19,685	11,505	24,000	26,000
43830	GRAVEL	2,837	0	5,000	5,000
43920	SIGNING & PAINTING	18,725	16,318	20,000	20,000
43930	STREET REPAIR	19,516	54,276	40,000	40,000
43940	STREET OPENING REPAIR	51,278	24,239	50,000	50,000
44260	EQUIPMENT MAINTENANCE	114,571	93,985	75,000	80,000
56290	LEASE/PERMIT PAYMENT**	100,081	31,952	80,200	88,000
56500	NEW EQUIPMENT	259,556	80,228	45,000	70,000
58420	PERIMETER ROAD MAINT.	4,428	7,570	8,500	8,500
58430	HIGHWAY 2 CLEANUP	12,323	10,257	6,000	13,500
58431	DOWNTOWN CLEANUP	2,929	2,310	4,500	4,500
<b>700</b>	<b>TRANSFERS IN/OUT</b>				
56310	EQUIPMENT RESERVE	100,000	100,000	100,000	100,000
	<b>TOTAL EXPENSES</b>	<b>727,974</b>	<b>471,436</b>	<b>500,200</b>	<b>547,500</b>

<b>REVENUE OVER (UNDER) EXPENSE</b>	<b>-108,328</b>	<b>74,403</b>	<b>-81,850</b>	<b>16,202</b>
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BEGINNING BALANCE JANUARY	501,869	393,542	467,944	386,094
REVENUES	619,646	545,839	418,350	563,702
EXPENDITURES	727,974	471,436	500,200	547,500

<b>BALANCE END OF DECEMBER</b>	<b>393,542</b>	<b>467,944</b>	<b>386,094</b>	<b>402,296</b>
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\*\*JD Tractor Lease  
 JD Payloader Lease  
 JD Motor Grader Lease

	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
2008	CEMETERY	2022	2023	2024	2025
31100	GENERAL PROPERTY TAX	95,787	98,350	103,525	115,230
34900	MISCELLANEOUS	2,160	2,062	1,000	1,000
34920	NON-RESIDENT MAINT. FEE	8,400	4,750	6,000	6,000
34940	SALE OF LOTS	15,950	9,625	10,000	10,000
34970	OPENING & CLOSING	35,807	25,088	26,000	24,000
36070	DONATIONS	0	60	0	0
36410	INSURANCE COLLECTIONS	0	0	0	0
<b>700</b>	<b>TRANSFER IN/OUT</b>				
39980	INTERDEPARTMENTAL (FROM 1000)	5,000	5,000	5,000	5,000
	<b>TOTAL REVENUE</b>	<b>163,105</b>	<b>144,935</b>	<b>151,525</b>	<b>161,230</b>
	<b>EXPENSES</b>				
41100	PERMANENT SALARIES	62,877	63,518	66,484	68,784
41200	TEMP/PART TIME SALARIES	228		0	0
41300	OVERTIME SALARIES	4,159	3,355	3,000	3,000
41400	COMPENSATED ABSENCES	0	0	0	0
42100	HEALTH INS.	19,440	19,440	19,440	20,250
42200	FICA 6.2%	4,190	4,012	4,308	4,451
42300	RETIREMENT 10.07%	5,436	5,776	6,695	6,927
42350	MEDICARE 1.45%	980	938	1,008	1,041
42400	WORKMENS COMP.	201	1,807	500	500
42500	UNEMPLOYMENT COMPENSATION	0	0	0	0
43210	FIRE & TORNADO	190	249	200	300
43320	COMPUTER & COPIER	0	0	1,000	1,000
43510	ELECTRICITY	1,801	1,706	2,500	2,500
43560	TELEPHONE	508	747	800	800
43570	HEAT	1,048	1,056	1,000	1,250
43600	PUBLISHING & PRINTING	0	275	200	200
44100	SUPPLIES & POSTAGE	20	127	50	50
44170	DRUG & ALCOHOL TESTING	145	70	120	120
44210	JANITORIAL SUPPLIES	0	97	300	300
44220	UNIFORMS	294	195	600	600
44240	GAS, OIL & GREASE	10,009	14,455	6,000	7,000
44260	EQUIPMENT MAINTENANCE	3,090	3,511	7,500	7,500
44280	TOOLS & EQUIP EXPENSE	308	5,793	2,500	2,500
44281	SHOP SUPPLIES	109	27	350	350
44300	BUILDING MAINTENANCE	461	133	1,500	12,000
44400	DIGGING GRAVES	0	0	0	0
44460	WATER LINE MAINTENANCE	186	41	1,500	1,500
44470	GROUNDS MAINTENANCE	7,475	3,438	3,500	3,500
44900	MISCELLANEOUS	166	550	1,000	1,000
56320	LAND/EASEMENT ACQUISITION	0	0	0	0
56450	SAFETY EQUIPMENT	0	0	500	500
56500	NEW EQUIPMENT	4,063	2,000	11,850	8,500
<b>700</b>	<b>TRANSFER IN/OUT</b>				
58900	CEMETERY TEMPORARY (TO 2010)	10,524	17,045	20,000	20,000
	<b>TOTAL EXPENSES</b>	<b>137,906</b>	<b>150,362</b>	<b>164,405</b>	<b>176,423</b>
	<b>REVENUE OVER (UNDER) EXPENSE</b>	<b>25,198</b>	<b>-5,427</b>	<b>-12,880</b>	<b>-15,193</b>
	<b>BEGINNING BALANCE</b>	<b>123,226</b>	<b>148,424</b>	<b>142,997</b>	<b>130,117</b>
	<b>REVENUE</b>	<b>163,105</b>	<b>144,935</b>	<b>151,525</b>	<b>161,230</b>
	<b>EXPENDITURES</b>	<b>137,906</b>	<b>150,362</b>	<b>164,405</b>	<b>176,423</b>
	<b>YEAR END BALANCE</b>	<b>148,424</b>	<b>142,997</b>	<b>130,117</b>	<b>114,924</b>

700	TRANSFER IN/OUT	ACTUAL	FORECAST	BUDGET	BUDGET
		2022	2023	2024	2024
44900	MISCELLANEOUS	0	0	0	0
57990	LOT RENT (AIRPORT)	16,666	16,666	20,833	0
58900	TRANSFER OUT (LR NARCOTICS)	50,000	0	0	0
58900	TRANSFER OUT (CEMETERY)	5,000	5,000	5,000	5,000
56310	EQUIPMENT RESERVE	156,500	1,500	1,500	1,500
56310	EQUIPMENT RESERVE (PD)	0	0	50,000	25,000
58900	TRANSFER OUT (P. BUILDINGS RES. FUND)	350,000	0	232,000	0
58900	TRANSFER OUT (ECONOMIC DEV.)	350,000	0	0	0
58900	TRANSFER OUT (WATER)	0	0	4,710	0
58900	TRANSFER OUT (SEWER)	0	0	5,890	0
58900	TRANSFER OUT (SANITATION)	0	0	10,600	0
58900	TRANSFERS OUT (TEMP SALARIES)	14,223	20,053	25,000	25,000
		<b>942,389</b>	<b>43,219</b>	<b>355,533</b>	<b>56,500</b>

<b>TOTAL EXPENDITURES (BEFORE PASS THROUGH)</b>	<b>7,192,891</b>	<b>6,840,927</b>	<b>7,237,206</b>	<b>7,526,755</b>	<b>336,910</b>
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<b>REVENUE OVER (UNDER) EXPENSE</b>	<b>-631,439</b>	<b>-226,224</b>	<b>-76,663</b>	<b>-195,663</b>	
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<b>BEGINNING BALANCE</b>	<b>4,365,562</b>	<b>3,734,124</b>	<b>3,507,899</b>	<b>3,431,237</b>	
<b>REVENUE</b>	<b>7,183,566</b>	<b>7,707,587</b>	<b>7,160,543</b>	<b>7,331,093</b>	
<b>EXPENDITURES</b>	<b>7,815,004</b>	<b>7,933,812</b>	<b>7,237,206</b>	<b>7,526,755</b>	

<b>YEAR END BALANCE</b>	<b>3,734,124</b>	<b>3,507,899</b>	<b>3,431,237</b>	<b>3,235,574</b>	
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900	PASS THROUGH	ACTUAL	BUDGET	BUDGET	BUDGET
		2022	2023	2024	2024
58100	STATE AID DISTRIBUTION (PARK BOARD)	193,127	218,413	198,215	210,767
58805	PARK DISTRICT (.25%) SALES TAX	0	375,796	349,375	331,450
58810	LODGING TAX (2%)	120,167	134,591	144,000	139,975
58840	RESTAURANT/LODGING TAX (1%)	308,819	364,086	389,575	378,650
	<b>TOTAL PASS THROUGH</b>	<b>622,113</b>	<b>1,092,885</b>	<b>1,081,165</b>	<b>1,060,842</b>

<b>TOTAL EXPENDITURES (WITH PASSTHROUGH)</b>	<b>7,815,004</b>	<b>7,933,812</b>	<b>8,318,371</b>	<b>8,587,597</b>	
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	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
2010	TEMPORARY EMPLOYEES FUND	2022	2023	2024	2025
36900	MISCELLANEOUS	0	0	0	0
<b>700</b>	<b>TRANSFER IN/OUT</b>				
39990	TRANSFERS IN (FROM 1000-310,6001,6002,2008,2031,8008)	37,102	64,171	70,000	70,000
	<b>TOTAL REVENUE</b>	<b>37,102</b>	<b>64,171</b>	<b>70,000</b>	<b>70,000</b>
	<b>EXPENSES</b>				
41200	TEMPORARY SALARIES	32,385	59,678	61,802	61,802
41300	OVERTIME SALARIES	0	0	1,000	1,000
42200	FICA MATCH	1,704	3,700	3,894	3,894
42350	MEDICARE MATCH	398	865	911	911
42400	WORKERS COMPENSATION	0	201	2,393	2,393
42500	UNEMPLOYMENT COMP EXPENSE	147	0	0	0
43600	PUBLISHING/PRINTING/ADVERTISING	0	0	0	0
<b>700</b>	<b>TRANSFER IN/OUT</b>				
58900	TRANSFERS OUT	0	0	0	0
	<b>TOTAL EXPENSES</b>	<b>34,634</b>	<b>64,444</b>	<b>70,000</b>	<b>70,000</b>
	<b>REVENUE OVER (UNDER) EXPENSE</b>	<b>2,468</b>	<b>-273</b>	<b>0</b>	<b>0</b>
	<b>BEGINNING BALANCE</b>	<b>5,000</b>	<b>7,468</b>	<b>7,195</b>	<b>7,195</b>
	<b>REVENUE</b>	<b>37,102</b>	<b>64,171</b>	<b>70,000</b>	<b>70,000</b>
	<b>EXPENDITURES</b>	<b>34,634</b>	<b>64,444</b>	<b>70,000</b>	<b>70,000</b>
	<b>YEAR END BALANCE</b>	<b>7,468</b>	<b>7,195</b>	<b>7,195</b>	<b>7,195</b>

	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
2021	SPECIAL ASSESSMENT ON CITY PROPERTY	2022	2023	2024	2025
31100	GENERAL PROPERTY TAX	0	0	0	0
31120	BANK PROPERTY TAX	0	0	0	0
<b>700</b>	<b>TRANSFER IN/OUT</b>				
39990	TRANSFERS IN (FROM 2030)	12,401	60	0	0
	<b>TOTAL REVENUE</b>	<b>12,401</b>	<b>60</b>	<b>0</b>	<b>0</b>
	<b>EXPENSES</b>				
58400	SPECIAL ASSESSMENTS	12,820	60	0	0
<b>700</b>	<b>TRANSFERS IN/OUT</b>				
58410	TRANSFERS OUT (1000)	0	0	0	0
	<b>TOTAL EXPENSES</b>	<b>12,820</b>	<b>60</b>	<b>0</b>	<b>0</b>
	<b>REVENUE OVER (UNDER) EXPENSE</b>	<b>-419</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>BEGINNING BALANCE</b>	<b>419</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>REVENUE</b>	<b>12,401</b>	<b>60</b>	<b>0</b>	<b>0</b>
	<b>EXPENDITURES</b>	<b>12,820</b>	<b>60</b>	<b>0</b>	<b>0</b>
	<b>YEAR END BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

ACCT. #	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
2030	PENALTY & INTEREST ON SPECIAL ASSESSMENTS	2022	2023	2024	2025
31100	GENERAL PROPERTY TAX	0	0	0	0
31900	PENALTY & INTEREST	16,696	9,932	12,000	12,000
36100	INTEREST	0	0	0	0
<b>700</b>	<b>TRANSFER IN/OUT</b>				
39990	TRANSFERS IN	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>16,696</b>	<b>9,932</b>	<b>12,000</b>	<b>12,000</b>
	<b>EXPENSES</b>				
<b>700</b>	<b>TRANSFER IN/OUT</b>				
58900	TRANSFERS OUT (TO 2021)	12,401	60	0	0
	<b>TOTAL EXPENSES</b>	<b>12,401</b>	<b>60</b>	<b>0</b>	<b>0</b>
	<b>REVENUE OVER (UNDER) EXPENSE</b>	<b>4,295</b>	<b>9,872</b>	<b>12,000</b>	<b>12,000</b>
	<b>BEGINNING BALANCE</b>	<b>60,125</b>	<b>64,420</b>	<b>74,291</b>	<b>86,291</b>
	<b>REVENUE</b>	<b>16,696</b>	<b>9,932</b>	<b>12,000</b>	<b>12,000</b>
	<b>EXPENDITURES</b>	<b>12,401</b>	<b>60</b>	<b>0</b>	<b>0</b>
	<b>YEAR END BALANCE</b>	<b>64,420</b>	<b>74,291</b>	<b>86,291</b>	<b>98,291</b>

2034	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
	ECONOMIC DEVELOPMENT	2022	2023	2024	2025
			(4.1M X 13%)	(4.474M X 7%)	(4.312M X 7%)
31410	SALES TAX (7%)	325,258	538,940	313,232	301,840
<b>700</b>	<b>TRANSFERS IN/OUT</b>				
39990	TRANSFERS IN (1000)	350,000	0	0	0
	<b>TOTAL REVENUE</b>	<b>675,258</b>	<b>538,940</b>	<b>313,232</b>	<b>301,840</b>
41000	FORWARD DEVILS LAKE	76,542	50,000	50,000	50,000
41050	QUALITY OF LIFE INVESTMENTS	0	15,000	250,000	0
42000	DEVILS LAKE CHAMBER	0	25,000	25,000	25,000
42050	LRHC - ART STUDIO	0	2,779	20,000	20,000
<b>700</b>	<b>TRANSFERS IN/OUT</b>				
57410	LOAN POOL (TO 9201)	257,174	463,940	238,232	226,840
	<b>TOTAL EXPENSES</b>	<b>333,716</b>	<b>556,719</b>	<b>583,232</b>	<b>321,840</b>
	<b>REVENUE OVER (UNDER) EXPENSE</b>	<b>341,542</b>	<b>-17,779</b>	<b>-270,000</b>	<b>-20,000</b>
	<b>BEGINNING BALANCE</b>	<b>29,811</b>	<b>371,353</b>	<b>353,574</b>	<b>83,574</b>
	<b>REVENUE</b>	<b>675,258</b>	<b>538,940</b>	<b>313,232</b>	<b>301,840</b>
	<b>EXPENDITURES</b>	<b>333,716</b>	<b>556,719</b>	<b>583,232</b>	<b>321,840</b>
	<b>YEAR END BALANCE</b>	<b>371,353</b>	<b>353,574</b>	<b>83,574</b>	<b>63,574</b>

2042	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
	ASSET FORFEITURE BUY FUND	2022	2023	2024	2025
35160	FORFEITURES	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>EXPENSES</b>				
58340	GRANT MATCHING FUNDS	0	0	0	0
	<b>TOTAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>REVENUE OVER (UNDER) EXPENSE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>BEGINNING BALANCE</b>	<b>2,927</b>	<b>2,927</b>	<b>2,927</b>	<b>2,927</b>
	<b>REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>YEAR END BALANCE</b>	<b>2,927</b>	<b>2,927</b>	<b>2,927</b>	<b>2,927</b>