



Account	Description	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 ACTUAL	2022 ADOPTED	2023 PROPOSED	% Change 2022 Adopted to 2023 Proposed	2023 NOTES
GENERAL FUND									
110.000.2940	FUND BALANCE as of JANUARY 1	(877,612)	(607,740.91)	(2,196,851.78)	(3,197,121.63)	(3,393,538.06)	(3,400,000.00)		
REVENUES									
110.000.5999	TRANSFERS	(791,577)	(1,454,948.71)	(1,363,000.00)	(1,353,867.13)	(1,447,943.69)	(1,300,000.00)	-10%	Transfer Dec 31 estimated \$500,000 from Stormwater Utility Fund, estimated \$800,000 from City Sales Tax to support Civic Center operations.
DEPARTMENT: REVENUES DEPT - 000		(791,577)	(1,454,948.71)	(1,363,000.00)	(1,353,867.13)	(1,447,943.69)	(1,300,000.00)	-10%	
TAXES									
110.050.5110	GENERAL PROPERTY TAX	(4,023,673)	(4,202,387.17)	(4,366,506.46)	(4,227,161.78)	(4,334,692.00)	(6,170,036.00)	42%	Mill value and tax revenue will be determined by City Council after General Fund expenses determined. This amount is placeholder. Does not include the actual assessed value of utilities centrally assessed by the State. Inconsistent monthly revenue. Currently includes GF exp, unencumbered cash revenue, permanent delinquency, interim fund.
110.050.5111	GENERAL INTEREST & PENALTY	(12,489)	(49,441.13)	(10,000.00)	(22,705.21)	(15,000.00)	(40,000.00)	167%	Inconsistent monthly revenue. Does not include the interest and penalties due on unpaid taxes.
110.050.5115	STATE PROPERTY TAX REIMBURSEMENT	0	0	0	0.00	0.00	0.00	#DIV/0!	Eliminated by state legislature.
110.050.5120	PERSONAL PROPERTY PAYBACK							#DIV/0!	Tax Credits are possible for individuals sixty-five years of age or older or permanently and totally disabled. Credit payments are certified and moneys distributed annually to counties pursuant to NDCC 57-02-08.1.
110.050.5125	HOMESTEAD CREDIT	(94,621)	(92,160.42)	0	(89,895.96)	0.00	(90,000.00)	#DIV/0!	
110.050.5126	BANK TAX DISTRIBUTION	0	0	0	0.00	0.00	0.00	#DIV/0!	Eliminated by state legislature.
110.050.5127	VETERANS CREDIT	(43,097)	(40,000.86)	0	(40,793.29)	0.00	(41,000.00)	#DIV/0!	Relating to property tax credit for honorably discharged disabled veterans. Certifications are done by counties and moneys are distributed to counties annually pursuant to NDCC 57-02-08.8.
DEPARTMENT: TAXES DEPT - 050		(4,173,880)	(4,383,989.58)	(4,376,506.46)	(4,380,556.24)	(4,349,692.00)	(6,341,036.00)	46%	
LICENSES									
110.055.5210	DOG LICENSES	(4,215)	(3,318.00)	(3,900.00)	(4,388.00)	(3,300.00)	(4,400.00)	33%	
110.055.5211	BICYCLE LICENSES	(200)	(160.00)	(150.00)	(100.00)	(150.00)	(100.00)	-33%	\$20 every 5 years
110.055.5212	CONTRACTOR LICENSES	(16,280)	(16,695.00)	(14,000.00)	(17,785.00)	(16,695.00)	(17,700.00)	6%	\$250 initial, \$85 renewal. Propose \$300 initial, \$100 renewal.
110.055.5213	PLUMBER LICENSES	(3,825)	(3,785.00)	(3,575.00)	(2,595.00)	(3,785.00)	(3,785.00)	0%	Master initial \$250, \$85 renewal. Journeyman \$55, and gasfitter \$65.
110.055.5214	CAT LICENSES	(736)	(388.00)	(720.00)	(622.00)	(380.00)	(600.00)	58%	
110.055.5215	HOUSE MOVER LICENSES	(250)	(250.00)	0.00	(250.00)	(250.00)	(250.00)	0%	
110.055.5216	LIQUOR LICENSES	(90,500)	(87,833.36)	(68,000.00)	(89,666.68)	(87,000.00)	(87,000.00)	0%	Due by July 1
110.055.5218	TAXI LICENSES	(745)	(615.00)	(745.00)	(575.00)	(745.00)	(745.00)	0%	
110.055.5219	MOBILE HOME PARK LICENSES	(5,020)	(5,020.00)	(5,020.00)	(5,020.00)	(5,020.00)	(5,020.00)	0%	
110.055.5220	AUCTIONEER LICENSES	(650)	(700.00)	(650.00)	(550.00)	(700.00)	(700.00)	0%	
110.055.5221	BEER LICENSES	(2,160)	(1,440.00)	(2,160.00)	(2,160.00)	(1,440.00)	(1,440.00)	0%	Due July 1
110.055.5222	EXCAVATING LICENSES	(935)	(990.00)	(935.00)	(1,045.00)	(990.00)	(990.00)	0%	
110.055.5223	GAS FITTER LICENSES	(2,275)	(2,275.00)	(2,200.00)	(2,275.00)	(2,275.00)	(2,275.00)	0%	
110.055.5224	JUNK DEALER LICENSES	(100)	(100.00)	(100.00)	(100.00)	(100.00)	(100.00)	0%	
110.055.5225	TRANSIENT MERCHANT LICENSE	(1,660)	(590.00)	(1,600.00)	(930.00)	(500.00)	(500.00)	0%	door-to-door sales
110.055.5226	RADIO ANTENNA LICENSES	(10,500)	(11,025.00)	(10,500.00)	(11,576.25)	(12,000.00)	(12,000.00)	0%	\$1,500 per license
110.055.5227	TOBACCO LICENSES	(2,340)	(2,160.00)	(2,300.00)	(2,520.00)	(2,160.00)	(2,160.00)	0%	
110.055.5228	ELECTRICIAN LICENSES	(5,770)	(5,020.00)	(5,770.00)	(5,680.00)	(5,020.00)	(5,020.00)	0%	
110.055.5229	PAWN BROKER LICENSES	(100)	(100.00)	(100.00)	(100.00)	(100.00)	(100.00)	0%	
110.055.5230	ARBORIST LICENSES	(1,010)	(510.00)	(1,010.00)	(510.00)	(510.00)	(510.00)	0%	
DEPARTMENT: LICENSES DEPT - 055		(149,271)	(142,974.36)	(123,435.00)	(148,447.93)	(143,120.00)	(145,395.00)	2%	
PERMITS									
110.060.5250	BUILDING PERMITS	(82,837)	(46,155.05)	(70,000.00)	(83,726.90)	(70,000.00)	(90,000.00)	29%	
110.060.5251	GAS PIPING PERMITS	(1,750)	(2,150.00)	(2,400.00)	(2,850.00)	(2,400.00)	(2,400.00)	0%	\$50 per gas test
110.060.5252	DEMOLITION PERMITS	(450)	(800.00)	(400.00)	(950.00)	(800.00)	(800.00)	0%	\$50 per building
110.060.5253	EXCAVATING PERMITS	(3,650)	(1,550.00)	(3,000.00)	(4,250.00)	(3,000.00)	(3,000.00)	0%	\$50 per site excavation in the ROW
110.060.5254	FENCE PERMITS	(1,250)	(1,650.00)	(1,500.00)	(1,750.00)	(1,650.00)	(1,650.00)	0%	\$50 per installation or removal of any linear foot. 2020 Projected. Many fence projects lack permits.



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							2023 PROPOSED	2022 Adopted to 2023 Proposed	
110.060.5255	HOUSE MOVING PERMITS	(50)	(100.00)	0.00	(50.00)	0.00	0.00	#DIV/0!	\$50 per project per building not including traffic control, power line removal
110.060.5257	RAFFLE PERMITS & SITE AUTHORIZATIONS	(2,425)	(2,085.00)	(2,800.00)	(2,245.00)	(2,085.00)	(2,085.00)	0%	
110.060.5258	SPECIAL LIQUOR PERMITS	(2,560)	(615.00)	(2,000.00)	(1,620.00)	(2,000.00)	(2,000.00)	0%	\$60 per event for licensed liquor establishment. Serve alcohol outside of normal site.
110.060.5259	STREET VENDOR PERMITS	(50)	(100.00)	(50.00)	(50.00)	(200.00)	(200.00)	0%	
110.060.5260	ANIMAL PERMITS	0	(60.00)	0.00	(60.00)	(120.00)	(120.00)	0%	Permit used for chickens in city limits.
110.060.5261	OUTDOOR DINING ON R-O-W	0	(300.00)	0.00	(500.00)	(300.00)	(300.00)	0%	
110.060.5262	KENNEL PERMITS	(680)	(480.00)	(1,200.00)	(960.00)	(1,200.00)	(1,200.00)	0%	\$40 per kennel for 3 or more animals 1 year (PD)
110.060.5263	FIREWORKS PERMITS	(440)	(385.00)	(400.00)	(385.00)	(400.00)	(400.00)	0%	
110.060.5264	DANCE PERMITS	(1,330)	(925.00)	0.00	(1,200.00)	(1,200.00)	(1,200.00)	0%	
110.060.5266	MECHANICAL PERMIT	(80)	0.00	0.00	(302.50)	0.00	0.00	#DIV/0!	Not staffed
110.060.5267	PLUMBING PERMIT	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	Not staffed
110.060.5269	WWTF DISPOSAL PERMIT	(255)	(255.00)	(255.00)	(255.00)	(255.00)	(255.00)	0%	
110.060.5270	COMPASSION CARE CENTER SPECIAL USE PERMIT	(4,000)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	0%	
DEPARTMENT: PERMITS DEPT - 060		(101,807)	(62,610.05)	(89,005.00)	(106,154.40)	(90,610.00)	(110,610.00)	22%	
FEES									
110.065.5280	FRANCHISE FEES	(89,839)	(85,494.13)	(89,000.00)	(80,877.88)	(95,000.00)	(95,000.00)	0%	Telecommunications franchise fees. CSI annually, Daktel quarterly, Midco
110.065.5281	ENGINEERING FEES	(286,589)	(231,407.17)	(150,000.00)	(188,524.55)	(250,000.00)	(250,000.00)	0%	Based on projects - due end of construction season
110.065.5282	INSPECTOR'S FEES		0.00	0.00	0.00	0.00	0.00	#DIV/0!	
110.065.5284	KENNEL FEES	(850)	(1,355.00)	(1,400.00)	(630.00)	(1,355.00)	(1,355.00)	0%	
110.065.5285	VEHICLE IMPOUND FEES		0.00	0.00	0.00	0.00	0.00	#DIV/0!	
DEPARTMENT: FEES DEPT - 065		(377,278)	(318,256.30)	(240,400.00)	(270,032.43)	(346,355.00)	(346,355.00)	0%	
FINES & FORFEITURES									
110.070.5310	MUNICIPAL COURT RECEIPTS	(111,222)	(82,418.07)	(112,000.00)	(117,774.54)	(112,000.00)	(130,000.00)	16%	
110.070.5315	STREET FINES	(2,671)	(1,180.00)	(2,600.00)	(1,827.00)	(2,600.00)	(3,200.00)	23%	
DEPARTMENT: FINES & FORFEITURES DEPT - 070		(113,893)	(83,598.07)	(114,600.00)	(119,601.54)	(114,600.00)	(133,200.00)	16%	
INTERGOVERNMENTAL REVENUE									
110.075.5130	COUNTY ROAD & BRIDGE	0	0	0	0	0	0	#DIV/0!	
110.075.5140	CIGARETTE TAX	(40,618)	(40,636.12)	(40,000.00)	(35,883.73)	(38,604.31)	(38,000.00)	-2%	Per capita basis twice annually per most recent US Census. NDCC 57-01-02.1
110.075.5144	COAL CONVERSION TAX	(14,168)	(14,206.37)	(13,000.00)	(14,216.12)	(14,300.00)	(14,300.00)	0%	Relating to taxes paid monthly by coal conversion facilities for the privilege of producing coal products. Tax is measured by gross receipts from facilities and a portion is distributed monthly to the county general fund, cities, and school districts in coal conversion counties pursuant to NDCC 57-60-15.
110.075.5145	HIGHWAY TAX DISTRIBUTION	(1,004,415)	(900,495.19)	(852,809.42)	(850,972.02)	(915,353.36)	(900,000.00)	-2%	This distribution is based on collections of motor vehicle registration, fuel taxes, use taxes and special fuels excise taxes. Distributed monthly to counties and cities monthly pursuant to NDCC 54-27-19.
110.075.5146	STATE SNOW REMOVAL ASSIST.	0	0	0	0	0	0	#DIV/0!	
110.075.5150	ESTATE TAX	0	0	0	0	0	0	#DIV/0!	
110.075.5154	NDDOT EMERGENCY ROAD REPAIRS	0	0	0	0	0	0	#DIV/0!	
110.075.5155	FEMA REIMBURSEMENT		(179,290.08)	0.00	(690,581.88)	0.00	0.00	#DIV/0!	
110.075.5156	STATE AID DISTRIBUTION	(899,432)	(804,968.06)	(705,174.30)	(949,332.62)	(805,000.00)	(805,000.00)	0%	Revenue Share relating to the sales, gross receipts, use and motor vehicle excise taxes. A portion of the taxes are distributed pursuant to a population-based formula as spelled out in NDCC 57-39.2-26.1.
110.075.5157	STATE TELECOMMUNICATIONS	(34,205)	(34,204.56)	(34,205.00)	(34,204.56)	(34,204.56)	(34,200.00)	0%	Same amount annually in April.
110.075.5158	OIL & GAS GROSS PRODUCTION	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	Eliminated for Jamestown in 2017
110.075.5159	COVID19 REIMBURSEMENT	0	(1,796,807.50)	0.00	(219,997.11)	0.00	0.00	#DIV/0!	
110.075.5160	LOCAL GAMING ENFORCEMENT	(10,912)	(4,293.00)	(8,500.00)	(13,690.75)	(11,000.00)	(11,000.00)	0%	
110.075.5165	MOTOR FUEL TAX REFUND	(1,116)	(910.80)	(900.00)	(491.28)	(1,200.00)	(1,200.00)	0%	Refund for city-paid tax on fuel spent maintaining streets.
DEPARTMENT: INTERGOVERNMENTAL REV DEPT -		(2,004,865.04)	(3,775,811.68)	(1,654,588.72)	(2,809,370.07)	(1,819,662.23)	(851,400.00)	-53%	



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CIVIC CENTER REVENUE									
110.080.5320	NATIONAL GUARD LEASE	(14,251)	(14,251.00)	(14,250.00)	0.00	(14,250.00)	(14,250.00)	0%	Funds received in 2021, but coded to 5321.
110.080.5321	BUILDING RENTALS	(91,150)	(91,865.57)	(100,000.00)	(87,916.00)	(115,000.00)	(115,000.00)	0%	Includes National Guard Lease Funds in 2021.
110.080.5322	EQUIPMENT SET UP	(4,850)	(3,115.97)	(2,700.00)	(4,528.35)	(3,200.00)	(3,200.00)	0%	
110.080.5323	SPOTLIGHT SET UP	(250)	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
110.080.5324	VENDING MACHINE COMM.		0.00	0.00	0.00	0.00	0.00	#DIV/0!	
110.080.5325	CATERING	(9,466)	(3,697.86)	(10,800.00)	(10,544.12)	(12,000.00)	(12,000.00)	0%	
110.080.5326	CONCESSIONS	(62,358)	(35,679.24)	(70,000.00)	(36,338.77)	(73,000.00)	(73,000.00)	0%	
110.080.5327	NOVELTIES	(6,915)	(30.66)	0.00	(46.75)	(7,200.00)	(7,200.00)	0%	
110.080.5328	FACILITY FEE	(7,227)	(3,302.25)	(9,900.00)	(3,737.00)	(11,000.00)	(11,000.00)	0%	
110.080.5329	BOOTH SETUP FEE	(2,380)	(420.00)	(2,340.00)	(1,300.00)	(2,600.00)	(2,600.00)	0%	
110.080.5337	EVENT SERVICES	(9,232)	(2,347.62)	(10,000.00)	(2,425.05)	(10,000.00)	(10,000.00)	0%	
110.080.5995	MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
110.080.5998	ADVERTISING SALES	(16,355)	(24,360.52)	(20,000.00)	(14,808.00)	(24,500.00)	(24,500.00)	0%	
DEPARTMENT: CIVIC CENTER REV DEPT - 080		(224,435)	(179,070.69)	(239,990.00)	(161,644.04)	(272,750.00)	(272,750.00)	0%	
OTHER REVENUE									
110.085.5350	PLANNING COMMISSION REVENUE	0	(2,150.00)	(6,000.00)	(7,350.00)	(2,200.00)	(4,000.00)	82%	Printing, plan reviews, consultant fees, site review.
110.085.5351	PRINTING & PUBLICATIONS	(6,627)	(4,882.08)	(6,000.00)	(4,886.50)	(5,000.00)	(5,000.00)	0%	Plat maps, copies, accident reports, ads.
110.085.5352	BACKGROUND CHECK FEES	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
110.085.5353	MENARDS TIF ADM FEE	0	0.00	(9,000.00)	0.00	(10,500.00)	(9,500.00)	-10%	Per TIF agreements, City retains 3% of gross proceeds generated by TIF districts as admin fee.
110.085.5355	EQUIPMENT RENTAL & PERSONNEL	(3,188)	(2,600.00)	(3,200.00)	(2,375.00)	(3,200.00)	(3,400.00)	6%	Street closings, sweeping, plowing, NDSH, County & township roads.
110.085.5356	PROPERTY LEASES	(5,204)	(5,616.72)	(5,000.00)	(8,112.72)	(5,600.00)	(5,600.00)	0%	Parking stall leases, easement agreements, land leases
110.085.5357	L.D. PHONE CALLS	0	0	0	0	0	0	#DIV/0!	
110.085.5359	DAMAGE TO CITY PROPERTY	(6,270)	(5,833.08)	(6,000.00)	(17,034.73)	(6,000.00)	(6,000.00)	0%	insurance proceeds, payment for damages
110.085.5550	SALE OF PROPERTY	(532)	0	0	0	0.00	0.00	#DIV/0!	
110.085.5974	RADAR UNIT REIMBURSEMENT	0	0	(1,500.00)	0.00	(1,500.00)	(1,500.00)	0%	NDDOT reimbursement to PD
110.085.5975	EMERGENCY RESPONSE SERVICE	0	0	0	0	0	0	#DIV/0!	
110.085.5978	HOUSE ARREST MONITORING	0	0	0	0	0	0	#DIV/0!	
110.085.5979	JAIBG PROGRAM REIMBURSE.	0	0	0	0	0	0	#DIV/0!	
110.085.5980	INTEREST EARNED	(76,685)	(68,359.98)	(12,000.00)	(40,159.96)	(68,500.00)	(40,000.00)	-42%	
110.085.5981	COPS SCHOOL BASED GRANT		0.00	0.00	0.00	0.00	0.00	#DIV/0!	
110.085.5982	CDRLF INTEREST INCOME		0.00	0.00	0.00	0.00	0.00	#DIV/0!	
110.085.5986	SCHOOL RESOURCE OFFICER	(35,613)	0.00	(44,424.00)	(38,336.88)	(54,047.00)	(54,000.00)	0%	School District pays City 75% of designated police officer's annual wages & benefits
110.085.5987	DRUG TASK FORCE REIMBURS	0	0.00	(12,000.00)	0.00	(27,200.00)	(27,000.00)	-1%	County reconciles once annually. Portion of police officer's wages. Max reimb = up to \$27,200/agent in 2022. County applies for grant late July. State awards annual grant after Aug.
110.085.5988	DUI SATURATION PATROL	(13,811)	(7,169.13)	(26,269.00)	(8,300.26)	(10,000.00)	(10,000.00)	0%	NDHP reimbursement to Police Dept for distracted driving, underage drinking, under Traffic Safety Grant.
110.085.5989	LIABILITY INSURANCE PREM.	0	(16,437.43)	0	(32,241)	0.00	(25,000.00)	#DIV/0!	ND Ins Res Fund returned premium, received in April for previous year. Refunds by Confirmant of benefits - based on city's safety/accident losses and NDIRF's losses (market) and surcharges.
110.085.5990	SECURITY FEES	(44,758)	(32,084.68)	(18,000.00)	(37,429.01)	(32,085.00)	(32,085.00)	0%	Airport Rescue Fire Agreement (monthly payments). Supply fire protection to Jamestown Regional Airport.
110.085.5995	MISCELLANEOUS	(27,472)	(14,050.00)	(5,000.00)	(9,104.91)	(15,000.00)	(15,000.00)	0%	Security fees events. Assess weeds, mowing, tree removal; reimbursements.
DEPARTMENT: OTHER REV DEPT - 085		(220,159)	(159,183.10)	(154,393.00)	(205,330.52)	(240,832.00)	(238,085.00)	-1%	
TOTAL GENERAL FUND REVENUE at PERIOD END		(8,157,165)	(10,560,442.54)	(8,355,918.18)	(9,555,004.30)	(8,825,564.92)	(9,738,831.00)	10%	
GENERAL FUND EXPENDITURES									
FIRE DEPARTMENT									
110.100.6110	REGULAR EMPLOYEES	416,781	416,899.39	424,384.00	433,699.85	441,320.00	464,536.00	5%	Includes 6% COLA and 2.5% STEP increases, and \$40,000 OT for airport response.
110.100.6140	PART-TIME FIREFIGHTERS	47,589	53,047.22	55,000.00	76,311.93	55,000.00	85,000.00	55%	This amount has not included any OT calls, such as SARS, large fire, anything 4 to 8 hours. This won't necessarily be spent.



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							2023 PROPOSED	2022 Adopted to 2023 Proposed	
110.100.6210	HEALTH INSURANCE	55,348	64,004.93	67,019.88	65,763.27	69,185.04	68,660.36	-1%	City share of insurance premiums: health, life insurance, long term disability insurance. Cost depends upon types of plans and participation within department. Estimate based upon renewal of current plan.
110.100.6220	WORKERS' COMPENSATION	8,936	16,033.55	11,495.83	21,534.67	12,269.81	18,000.00	47%	City's cost of premium for wages & benefits paid. Premium is the rate for a classification & the amount paid in that classification, up to 70% of the State's average (wage cap). Risk affects city's premium. State of ND provides info in Sept annually. Prepaid standard premium
110.100.6230	SOCIAL SECURITY	33,515	33,779.97	36,672.88	37,225.77	37,968.48	42,039.50	11%	7.65% of regular and part-time wages (6.2% Social Security, 1.4% Medicare)
110.100.6240	EMPLOYEE PENSION	28,908	30,071.96	35,054.12	30,781.98	36,453.03	38,370.67	5%	City pays 8.26% to PERS (1% to MetLife). Regular employee pays 7% to PERS.
110.100.6250	UNEMPLOYMENT INSURANCE	0	0.00	284.00	0.00	297.79	278.72	-6%	NDJS Reserve Fund. City is .06% This rate is affected by: unemployment claims, fluctuating payroll, high employee turnover, untrained personnel, part-time and seasonal staff. Rates change annually in September.
110.100.6310	OFFICE SUPPLIES	2,335	860.54	2,500.00	1,451.96	1,200.00	1,500.00	25%	Postage and office supplies. Postage increases 4.3% July 2022, and twice annually thereafter 10% increase budgeted for 2023.
110.100.6320	GENERAL SUPPLIES	4,029	4,160.32	6,700.00	4,617.65	5,500.00	5,500.00	0%	Physicals and tests, vehicle equipment/repairs and building supplies.
110.100.6330	CLOTHING & UNIFORMS	2,208	1,361.30	7,500.00	1,365.81	5,500.00	5,000.00	-9%	Just tshirts to reduce costs.
110.100.6410	ELECTRICITY	9,743	10,221.49	1,000.00	10,366.43	10,250.00	11,000.00	7%	Based on 2022 YTD
110.100.6420	HEATING	7,125	6,378.53	8,000.00	6,775.97	8,000.00	15,000.00	88%	Fire station and substation boilers on natural gas. Depends upon MDU prices.
110.100.6430	TELEPHONE	4,833	5,111.93	5,000.00	6,204.25	5,150.00	6,500.00	26%	
110.100.6440	WATER UTILITY	2,189	2,349.14	2,310.00	2,471.72	2,425.50	2,520.00	4%	Increase 5% annually to maintain financial sustainability
110.100.6450	LIABILITY INSURANCE	11,927	13,536.69	12,000.00	15,120.55	13,600.00	14,960.00	10%	NDIRF - Paid annually in Sept. Hartford paid in March for Volunteer Firefighters. Boiler insurance paid in July.
110.100.6452	BUILDING INSURANCE	695	695.00	800.00	793.00	700.00	900.00	29%	State Fire & Tornado. Paid annually in Sept.
110.100.6453	PROFESSIONAL LIABILITY	320	291.00	400.00	258.00	300.00	330.00	10%	NDIRF liability insurance covering lawsuits. Paid annually in Sept.
110.100.6469	TECHNOLOGY	478	0.00	0.00	590.17	0.00	2,500.00	#DIV/0!	CSi, County
110.100.6470	MAINTENANCE CONTRACTS	723	1,306.75	740.00	721.25	1,500.00	2,000.00	33%	Praxair tank lease annual, A&B Bus Solns copier K, Zoll reporting software. Csi
110.100.6510	GAS, OIL & DIESEL FUEL	5,137	3,103.64	6,475.00	6,279.27	8,200.00	12,000.00	46%	
110.100.6511	VEHICLE & EQUIPMENT REPAIRS	12,480	8,710.15	13,000.00	14,399.07	14,000.00	16,000.00	14%	Increased cost to repair vehicles and equipment. Fire Dept maintains over \$1m of equip annually.
110.100.6515	RADIO MAINTENANCE	394	474.50	2,930.00	768.69	3,500.00	4,000.00	14%	Radio and pager maintenance. Replaced pagers. New radio programming estimated at \$500.
110.100.6520	BUILDING REPAIRS	3,845	1,941.54	5,000.00	2,802.80	5,000.00	5,500.00	10%	Emergency repairs for 2 fire stations and storage. Required to maintain service, response & operations.
110.100.6524	SIREN MAINTENANCE	1,302	2,138.70	5,000.00	1,646.60	5,000.00	5,000.00	0%	Continue to maintain
110.100.6610	DUES & SUBSCRIPTIONS	315	662.00	800.00	100.00	800.00	800.00	0%	NFPA, ND Fire Chiefs' Assn, Int'l Code
110.100.6620	SCHOOLS & CONVENTIONS	688	2,358.45	5,200.00	3,916.70	5,200.00	5,200.00	0%	Training required. Regional, State, National Fire Academy
110.100.6710	EQUIPMENT REPLACEMENT	21,654	26,593.30	43,600.00	35,305.28	56,350.00	270,557.00	380%	See Equipment Replacement list below.
110.100.6715	DEPRECIATION	53,685	34,184.50	29,120.00	29,120.00	72,996.00	77,017.00	6%	Paid to Equipment Replacement Fund. Ladder truck depreciated over 25 years.
110.100.6720	NEW EQUIPMENT	0	3,440.13	0.00	0.00	0.00	0.00	#DIV/0!	
110.100.6730	PROJECTS	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
DEPARTMENT: FIRE DEPT - 100		737,183	743,716.62	787,985.71	810,392.64	877,665.65	1,180,669.26	35%	
Fire Department Equipment Replacement									
	Replace laptop			1,900.00	1,900.00				
	Replace computers			4,200.00	4,200.00	3,000.00			
	Replace computer tablet			1,000.00	1,000.00	2,000.00	1,000.00		Replace Fire Chief's tablet
	Replace copier/printer/fax/scanner					5,500.00			
	Replace required SCBA gear		21,377.15	7,000.00	7,000.00	7,000.00	16,000.00		Replace 2 sets annually beginning in 2023 at \$16,000.
	Replace protective clothing		2,694.00	7,000.00	7,000.00	7,500.00	8,500.00		Replace 2 sets of turnout gear annually.
	Replace helmets		762.95	850.00	850.00	900.00	1,000.00		Replace 2 helmets annually with compliant helmets for safety reasons. Damaged gear cannot be used. It is noncompliant. Will replace if, and as needed.



Account	Description	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 ACTUAL	2022 ADOPTED	2023	% Change	2023 NOTES
							PROPOSED	2022 Adopted to 2023 Proposed	
	Replace fire boots		990.00	990.00	990.00	950.00	1,000.00		Replace 2 pair boots annually with compliant boots for safety reasons. Damaged gear cannot be used. It is noncompliant. Will replace if, and as needed.
	Replace structural firefighting gloves						1,200.00		Replace structural firefighting gloves as needed.
	Radio Replacement		1,759.20	36,500.00	36,500.00	36,500.00	36,500.00		4th year phase in.
	Replace 1997 Rescue Truck						205,357.00		Replace Unit 4 1997 Rescue Truck. Cost \$628,550. Depreciated \$117,300. \$511,250 from Gen Fund. (Or deduct \$11,311 from total cost if pay \$294,593 by Oct 3, 2022. Then \$205,357 from Gen Fund and remainder from Equip.) Trade not included.
		0	26,593.30	43,600.00	43,600.00	56,350.00	270,557.00		
POLICE DEPARTMENT									
110.105.6110	REGULAR EMPLOYEES	1,954,663	2,011,546.74	2,062,036.00	2,050,063.66	2,088,332.00	2,138,332.00	2%	Includes 6% COLA & 2.5% STEP increase and \$OT. Sworn officers, animal warden, secretaries. OT needed to maintain shift and allow leave.
110.105.6190	SECURITY FEES	1,584	352.00	1,500.00	256.00	1,500.00	1,500.00	0%	Security at events (police officer) at \$34/hr/law enforcement officer
110.105.6210	HEALTH INSURANCE	256,832	271,476.41	295,780.56	286,088.04	319,764.48	345,612.78	8%	City share of insurance premiums: health, life insurance, long term disability insurance. Cost depends upon types of plans and participation within department. Estimate based upon renewal of current plan.
110.105.6220	WORKER'S COMPENSATION	11,396	13,548.83	12,403.37	13,623.10	14,255.26	18,000.00	26%	City's cost of premium for wages & benefits paid. Premium is the rate for a classification & the amount paid in that classification, up to 70% of the State's average (wage cap). Risk affects city's premium. State of ND provides info in Sept annually. Prepaid standard premium
110.105.6230	SOCIAL SECURITY & MEDICARE	146,596	151,501.92	157,860.50	153,957.49	159,872.15	163,582.40	2%	7.65% of regular and part-time wages (6.2% Social Security, 1.4% Medicare)
110.105.6240	EMPLOYEE PENSION	141,983	152,196.48	170,324.17	154,388.73	172,496.22	176,626.22	2%	City pays 8.26% to PERS (1% to MetLife). Regular employee pays 7% to PERS.
110.105.6250	UNEMPLOYMENT INSURANCE	0	0.00	1,218.16	0.00	1,253.00	1,283.00	2%	NDJS Reserve Fund. City is .06% This rate is affected by: unemployment claims, fluctuating payroll, high employee turnover, untrained personnel, part-time and seasonal staff. Rates change annually in September.
110.105.6310	OFFICE SUPPLIES	15,395	5,365.01	16,000.00	10,417.94	16,000.00	12,500.00	-22%	Postage, employment ads, and office supplies. Postage increases 4.3% July 2022, and twice annually thereafter 10% increase budgeted for 2023.
110.105.6320	GENERAL SUPPLIES	9,667	13,703.34	12,000.00	7,219.39	14,000.00	15,000.00	7%	
110.105.6330	CLOTHING & UNIFORMS	15,552	14,744.55	18,000.00	14,356.89	19,000.00	20,000.00	5%	
110.105.6350	AMMUNITION	18,109	18,059.79	21,000.00	13,577.10	25,000.00	30,000.00	20%	Anticipate a 20% increase annually. Must have ammunition to qualify
110.105.6355	VIOLATION TICKETS	890	0.00	0.00	0.00	0.00	0.00	#DIV/0!	every 5 years (next in 2024)
110.105.6410	ELECTRICITY	3,162	2,775.06	4,000.00	2,836.05	1,000.00	4,000.00	300%	Animal shelter. Continue paying electricity at shed in Fenton Park until new radio system is fully functional. No longer includes electricity at shooting ranges (except paid Jan 2022).
110.105.6420	HEATING	1,647	1,385.16	2,000.00	1,421.73	1,400.00	1,500.00	7%	Animal shelter and Fenton Park shed. City paid heating for County Pistol Range through March 2022.
110.105.6430	TELEPHONE	18,037	20,925.67	21,500.00	17,766.81	22,000.00	24,000.00	9%	Stutsman County, Century Link, Verizon
110.105.6440	WATER UTILITY	892	909.80	900.00	896.04	1,010.00	1,000.00	-1%	Animal shelter
110.105.6450	LIABILITY INSURANCE	19,367	15,962.38	19,000.00	19,083.23	17,000.00	24,000.00	41%	
110.105.6452	BUILDING INSURANCE	140	140.00	400.00	159.00	200.00	220.00	10%	Includes animal shelter only.
110.105.6453	PROFESSIONAL LIABILITY	15,302	15,260.00	17,000.00	14,919.00	16,000.00	16,000.00	0%	
110.105.6469	TECHNOLOGY	5,977	0.00	33,604.84	43,043.70	14,934.00	42,182.54	182%	Fiber, Anitvirus, Firewall, County IT Support, Server Replacement - Domain Controller/File Server, Server Replacement-Tyler Tech, Tyler Tech, Server Replacement - CIS, Software Licensing, ND IT Dept. Lower than 2021 Actual.
110.105.6470	MAINTENANCE CONTRACTS	4,176	4,536.09	1,000.00	3,240.68	4,700.00	5,170.00	10%	iCrime Fighter, Life 360, Pawn Shop Access
110.105.6472	TELETYPE RENTAL	2,100	2,100.00	2,200.00	2,100.00	2,400.00	2,400.00	0%	ND State Radio Communication
110.105.6483	LAW ENFORCEMENT CENTER	120,000	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	0%	Paid to Stutsman County Auditor for previous calendar year



Account	Description	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 ACTUAL	2022 ADOPTED	% Change		2023 NOTES
							2023 PROPOSED	2022 Adopted to 2023 Proposed	
110.105.6484	SHOOTING RANGE OPS	0	0.00	0.00	0.00	4,000.00	4,000.00	0%	City fees for both shooting ranges owned by the County, formerly managed by the City. County will manage finances for shooting ranges it owns starting in 2022.
110.105.6510	GAS, OIL & DIESEL FUEL	45,313	22,849.40	45,000.00	55,341.31	45,000.00	55,000.00	22%	
110.105.6511	VEHICLE & EQUIPMENT REPAIRS	15,890	24,257.69	24,000.00	29,399.32	28,000.00	28,000.00	0%	
110.105.6515	RADIO MAINTENANCE	7,255	2,366.30	3,000.00	1,678.71	3,000.00	3,000.00	0%	Programming costs for new radios.
110.105.6520	BUILDING REPAIRS	0	371.97	1,000.00	146.16	2,000.00	4,000.00	100%	Repairs at the animal shelter, radio communications building, storage buildings.
110.105.6610	DUES & SUBSCRIPTIONS	21,391	21,839.90	17,000.00	24,349.00	25,000.00	27,500.00	10%	Increased cost of Lexipol, used for police policy and procedure, training, best practices, IECF, Chiefs' Assn, NTOA.
110.105.6620	SCHOOLS & CONVENTIONS	17,974	14,750.03	15,000.00	17,174.35	17,000.00	25,000.00	47%	increased costs of training. These costs include tuition, fuel/mileage, motels and meals. Every year law enforcement sees increased requirements in training and higher expectations in capability and competency. This line hasn't been increased substantially in many years.
110.105.6621	MUNICIPAL WARRANT EXTRADITION	0	0.00	100.00	0.00	120.00	120.00	0%	\$60 per day to extradite
110.105.6623	INVESTIGATIONS	958	4,141.51	5,000.00	4,196.56	7,000.00	7,000.00	0%	Camera subscriptions, equipment and tool needs - only for investigative services
110.105.6643	ALCOHOL TESTS	290	174.00	1,200.00	345.00	600.00	600.00	0%	
110.105.6644	LANGUAGE INTERPRETER SERVICES	190	0.00	1,000.00	0.00	1,000.00	1,000.00	0%	Used in 2022
110.105.6668	SPCL OPS TEAM	14,087	17,644.33	15,500.00	17,832.81	18,500.00	20,000.00	8%	Increased requirements for qualifications and subscriptions (Law enforcement best practice)
110.105.6669	POLICE K9						4,000.00	#DIV/0!	Training, food, kennel supplies and medications cost about \$250/month and annual certifications cost another \$1000/year.
110.105.6710	EQUIPMENT REPLACEMENT	4,903	2,404.81	2,600.00	5,405.03	31,300.00	4,000.00	-87%	See Equipment Replacement list below
110.105.6715	DEPRECIATION	126,520	105,723.00	92,189.00	92,189.00	63,491.87	112,509.16	77%	Paid to Equipment Replacement Fund.
110.105.6720	NEW EQUIPMENT	420	8,260.16	48,000.00	2,130.00	69,000.00	52,000.00	-25%	See New Equipment list below
110.105.6730	PROJECTS	0	33,346.38	0.00	3,999.03	0.00	0.00	#DIV/0!	See Public Building Site Fund
DEPARTMENT: POLICE DEPT - 105		3,018,656	3,094,618.71	3,260,316.60	3,183,600.86	3,347,128.98	3,510,638.10	5%	
Police Department Equipment Replacement									
	Replace computers			2,600.00	2,600.00	11,000.00	4,000.00		Replace 4 computers and peripherals, if needed
	Replace tablet and case			4,000.00	4,000.00				
	Restraint systems		3,000.00	500.00	500.00				
Police	Patrol Vehicle Replacement	56,698		27,000.00	27,000.00				
Police	Patrol Vehicle Replacement	56,698		27,000.00	27,000.00				
Police	.5 ton pickup truck					9,190.00			
Police	AWD SUV					11,110.00			
			3,000.00	2,600.00	2,600.00	31,300.00	4,000.00	-87%	
Police Department New Equipment									
	In-car video systems						42,000.00		6 to 8 yrs old. Necessary. Poor condition. Necessary to document evidence, liability, litigation. \$6,000 each. Audio & video failure.
	Shelving					5,000.00			
	Rifle-rated ballistic plates					16,000.00			
Police	Radio Replacement		36,500	48,000.00	48,000.00	48,000.00	10,000.00		Cover difference in cost of the land mobile radio communication system required by the state of ND. SIRM 2020 LMR. This is required should the city choose Motorola over Kenwood radios.
	Convert shotguns to less lethal		2,700.00						
	STALKER LIDAR Units (2)		900.00						
	LIVESCAN fingerprinting (local grant match)		3,300.00						
			6,900.00	48,000.00	48,000.00	69,000.00	52,000.00	-25%	



Account	Description	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 ACTUAL	2022 ADOPTED	2023 PROPOSED	% Change 2022 Adopted to 2023 Proposed	2023 NOTES
MUNICIPAL COURT									
110.110.6110	REGULAR EMPLOYEES	41,987	37,860.00	38,868.00	38,868.00	41,016.00	44,544.00	9%	Includes 6% COLA & 2.5% STEP = up to a 5.5% increase.
110.110.6120	HOURLY EMPLOYEES		0.00	0.00	0.00	0.00	0.00	#DIV/0!	
110.110.6210	HEALTH INSURANCE	7,941	8,462.93	8,613.60	8,713.72	9,126.96	9,938.84	9%	City share of insurance premiums: health, life insurance, long term disability insurance. Cost depends upon types of plans and participation within department. Estimate based upon renewal of current plan.
110.110.6220	WORKER'S COMPENSATION	76	25.20	50.02	64.17	66.82	70.00	5%	City's cost of premium for wages & benefits paid. Premium is the rate for a classification & the amount paid in that classification, up to 70% of the State's average (wage cap). Risk affects city's premium. State of ND provides info in Sept annually. Prepaid standard premium
110.110.6230	SOCIAL SECURITY	3,212	2,896.32	2,973.40	2,973.36	3,137.72	3,407.62	9%	7.65% of regular and part-time wages (6.2% Social Security, 1.4% Medicare)
110.110.6240	EMPLOYEE PENSION	3,446	3,196.27	3,210.50	3,284.86	3,387.92	3,679.33	9%	City pays 8.26% to PERS (1% to MetLife). Regular employee pays 7% to PERS.
110.110.6250	UNEMPLOYMENT INSURANCE	0	0.00	22.72	0.00	24.61	26.73	9%	NDJS Reserve Fund. City is .06% This rate is affected by: unemployment claims, fluctuating payroll, high employee turnover, untrained personnel, part-time and seasonal staff. Rates change annually in September.
110.110.6310	OFFICE SUPPLIES	3,213	1,660.54	2,000.00	2,680.02	2,000.00	4,100.00	105%	Postage and office supplies. Postage increases 4.3% July 2022, and twice annually thereafter.
110.110.6430	TELEPHONE	151	604.98	500.00	677.05	500.00	550.00	10%	
110.110.6450	LIABILITY INSURANCE	155	145.23	160.00	96.91	160.00	176.00	10%	Paid annually in Sept.
110.110.6469	TECHNOLOGY	478	0.00	3,272.35	3,862.51	4,978.00	3,175.00	-36%	Fiber, Anitvirus, Firewall, County IT Support, Server Replacement - Domain Controller/File Server, Server Replacement-Tyler Tech, Tyler Tech, Server Replacement - CIS, Software Licensing, LEC Copier
110.110.6610	DUES & SUBSCRIPTIONS	351	263.77	300.00	315.79	300.00	330.00	10%	
110.110.6620	SCHOOLS & CONVENTIONS	375	0.00	800.00	195.81	800.00	880.00	10%	
110.110.6630	ATTORNEY FEES	16,297	5,353.05	21,000.00	17,509.15	25,000.00	35,000.00	40%	Increase to minimum of \$125/hour to retain attorney. Currently \$75/hour for court-appointed attorney. Court cases have decreased. Last increased in 2004.
110.110.6640	MUNICIPAL JUDGE	34,267	34,266.96	34,100.00	34,266.96	34,300.00	34,300.00	0%	
110.110.6641	ASSISTANT MUNICIPAL JUDGES	10,266	0.00	8,000.00	0.00	8,000.00	6,000.00	-25%	Increase to minimum of \$125/hour. Currently \$75/hour. N.D. Sup.Ct.Admin\$. 30. Court cases have decreased. Last increase 2004.
110.110.6642	WITNESS FEES	3,174	893.32	3,200.00	2,514.64	3,200.00	3,200.00	0%	
110.110.6644	LANGUAGE INTERPRETER SERVICES	1,899	0.00	2,000.00	20.30	1,000.00	1,000.00	0%	
110.110.6690	MISCELLANEOUS	412	1,330.00	500.00	0.00	500.00	500.00	0%	
110.110.6710	EQUIPMENT REPLACEMENT	2,412	0.00	0.00	1,166.12	0.00	0.00	#DIV/0!	See list below
110.110.6720	NEW EQUIPMENT	1,917	0.00	500.00	0.00	0.00	0.00	#DIV/0!	See list below
110.110.6730	PROJECTS	7,389	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
DEPARTMENT: MUNICIPAL COURT DEPT - 110		139,419	96,958.57	130,070.59	117,209.37	137,498.03	150,877.52	10%	
Municipal Court Equipment Replacement									
Replacement items as needed			500.00	500.00	500.00	0.00	0.00		
			500.00	0.00	0.00	0.00	0.00		
Municipal Court New Equipment									
IVN and conference calling system			2,000.00	2,000.00	2,000.00				
Peripherals as needed for courtroom			500.00	500.00	500.00	0.00	0.00		
			2,500.00	500.00	500.00	0.00	0.00		
CENTRAL VALLEY HEALTH DISTRICT									
110.115.6690	CENTRAL VALLEY HEALTH	56,295	57,984.00	59,724.00	59,724.00	61,515.00	63,360.00		City funds are used for public health, nursing, environmental health, and emergency response.
DEPARTMENT: CENTRAL VALLEY HEALTH DEPT - 115		56,295	57,984.00	59,724.00	59,724.00	61,515.00	63,360.00	3%	



Account	Description	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 ACTUAL	2022 ADOPTED	2023 PROPOSED	% Change 2022 Adopted to 2023 Proposed	2023 NOTES
FINANCE & ASSESSMENT									
110.120.6110	REGULAR EMPLOYEES	186,473	210,440.98	232,712.00	228,694.40	287,720.00	304,644.00	6%	Includes 6% COLA & 2.5% STEP = up to a 5.5% increase. Includes open position.
110.120.6210	HEALTH INSURANCE	27,374	34,403.80	39,674.64	42,252.97	45,065.76	48,736.91	8%	City share of insurance premiums: health, life insurance, long term disability insurance. Cost depends upon types of plans and participation within department. Estimate based upon renewal of current plan.
110.120.6220	WORKERS' COMPENSATION	14	213.35	225.06	240.14	292.94	200.00	-32%	City's cost of premium for wages & benefits paid. Premium is the rate for a classification & the amount paid in that classification, up to 70% of the State's average (wage cap). Risk affects city's premium. State of ND provides info in Sept annually. Prepaid standard premium
110.120.6230	SOCIAL SECURITY	13,589	15,325.48	17,802.47	16,501.45	18,185.58	23,305.27	28%	7.65% of regular and part-time wages (6.2% Social Security, 1.4% Medicare)
110.120.6240	EMPLOYEE PENSION	14,865	17,088.13	19,222.01	18,847.39	19,635.67	25,163.59	28%	City pays 8.26% to PERS (1% to MetLife). Regular employee pays 7% to PERS.
110.120.6250	UNEMPLOYMENT INSURANCE	0	0.00	137.21	0.00	142.63	182.79	28%	NDJS Reserve Fund. City is .06% This rate is affected by: unemployment claims, fluctuating payroll, high employee turnover, untrained personnel, part-time and seasonal staff. Rates change annually in September.
110.120.6310	OFFICE SUPPLIES	7,421	8,103.46	8,100.00	8,672.63	10,000.00	15,200.00	52%	Postage, employment ads, printing, and office supplies. Postage increases 4.3% July 2022, and twice annually thereafter.
110.120.6430	TELEPHONE	1,470	3,585.90	1,500.00	3,013.68	5,000.00	5,000.00	0%	Costs of cell phones increased.
110.120.6450	LIABILITY INSURANCE	547	576.08	550.00	654.69	600.00	700.00	17%	Paid annually in Sept.
110.120.6460	PUBLIC NOTICES	14,679	16,430.74	18,800.00	19,378.50	17,250.00	22,000.00	28%	Minimum 5% increase for Newspaper Assn for all units of govt at all levels. Meeting agenda, notices, minutes, assessments & similar. Homestead & Vet notices 6x/yr - increased cost. Postage increase in 2022 and 2023.
110.120.6461	FILING FEES	0	0.00	40.00	105.00	1,500.00	2,000.00	33%	Annual Disclosure Fees
110.120.6469	TECHNOLOGY	717	0.00	9,559.02	6,189.03	4,978.00	9,525.00	91%	Fiber, Anitvirus, Firewall, County IT Support, Server Replacement - Domain Controller/File Server, Server Replacement-Tyler Tech, Tyler Tech, Server Replacement - CIS, Software Licensing
110.120.6470	MAINTENANCE CONTRACTS	15,656	15,707.74	16,500.00	11,538.23	16,500.00	18,500.00	12%	Forced upgrades. Increased costs of maintenance contracts. Orion/TaxWise, Tyler Tech, Apex Sketch, Doc Pro, copy machine, IT Dept.
110.120.6473	COMPUTER SERVICE	44,323	86,931.37	0.00	0.00	0.00	0.00	#DIV/0!	
110.120.6610	DUES & SUBSCRIPTIONS	1,848	1,471.68	2,300.00	3,021.13	2,300.00	6,700.00	191%	Marshall & Swift Valuation Service; ND Assoc of Assessing Officials, ND BOE, NDAAO, Cont Ed, NDAAO Winter Workshop, NDLC workshops, new appraiser training, hotel/mileage for 3 FTEs.
110.120.6620	SCHOOLS & CONVENTIONS & TRAINING	2,718	3,985.31	5,000.00	2,672.98	4,500.00	10,000.00	122%	
110.120.6710	EQUIPMENT REPLACEMENT	326	3,347.51	0.00	0.00	8,600.00	3,000.00	-65%	See Equipment Replacement list below.
110.120.6715	DEPRECIATION	0	1,600.00	1,600.00	1,600.00	1,680.00	1,680.00	0%	Paid to Equipment Replacement Fund.
110.120.6720	NEW EQUIPMENT	529	2,159.57	0.00	0.00	600.00	3,300.00	450%	See New Equipment list below.
110.120.6730	PROJECTS	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
DEPARTMENT: FINANCE & ASSESSMENT DEPT - 120		332,550	421,371.10	373,722.41	363,382.22	464,550.59	499,837.56	8%	
Finance & Assessment Department Equipment Replacement									
	Computer		1,236.51			3,600.00	2,000.00		Replace computers, monitors & peripherals in Finance & Utility Billing
	Furniture		2,000.00	2,000.00	2,000.00	5,000.00	1,000.00		Broken furniture, ergonomic injuries.
			3,236.51	0.00	0.00	8,600.00	3,000.00		
Finance & Assessment New Equipment									
	Mailing machine with meter rental						1,860.00		Autofeed at \$155 per month Lease, or Handfeed at \$70 per month. Postage Separate. Includes yearly maintenance agreement.
	Automated folder /inserter /seal machine						1,440.00		Lease at \$120 per month (1,440 per year) which includes maintenance or buy at \$3413 and have \$500 yearly maintenance agreement.
	Laser measurement tools					600.00			
	Computer Finance/Assessing Secretary		1,472.00	0.00	0.00	0.00			
			1,472.00	0.00	0.00	600.00	3,300.00		



Account	Description	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 ACTUAL	2022 ADOPTED	2023 PROPOSED	% Change 2022 Adopted to 2023 Proposed	2023 NOTES
ENGINEERING									
110.125.6110	REGULAR EMPLOYEES	102,680	104,748.28	113,172.00	110,318.81	119,940.00	142,584.00	19%	Includes 6% COLA & 2.5% STEP (some staff have no additional steps in the range).
110.125.6120	HOURLY EMPLOYEES	0	4,716.63	6,831.00	19,353.15	7,000.00	7,200.00	3%	Two forestry interns were paid from Engineering budget in 2021. This is the one engineering intern.
110.125.6210	HEALTH INSURANCE	16,011	16,661.36	22,264.80	16,874.15	21,229.44	22,513.98	6%	City share of insurance premiums: health, life insurance, long term disability insurance. Cost depends upon types of plans and participation within department. Estimate based upon renewal of current plan.
110.125.6220	WORKERS' COMPENSATION	360	217.38	279.66	345.30	266.12	300.00	13%	City's cost of premium for wages & benefits paid. Premium is the rate for a classification & the amount paid in that classification, up to 70% of the State's average (wage cap). Risk affects city's premium. State of ND provides info in Sept annually. Prepaid standard premium
110.125.6230	SOCIAL SECURITY	7,835	8,066.14	9,180.23	9,408.50	9,710.91	11,458.48	18%	7.65% of regular and part-time wages (6.2% Social Security, 1.4% Medicare)
110.125.6240	EMPLOYEE PENSION	8,411	8,476.09	9,348.01	8,543.74	9,907.04	11,777.44	19%	City pays 8.26% to PERS (1% to MetLife). Regular employee pays 7% to PERS.
110.125.6250	UNEMPLOYMENT INSURANCE	0	0.00	70.79	0.00	76.16	85.55	12%	NDJS Reserve Fund. City is .06% This rate is affected by: unemployment claims, fluctuating payroll, high employee turnover, untrained personnel, part-time and seasonal staff. Rates change annually in September.
110.125.6310	OFFICE SUPPLIES	1,335	5,748.79	2,000.00	4,996.08	2,000.00	5,000.00	150%	Postage, employment ads, and office supplies. Postage increases 4.3% July 2022, and twice annually thereafter.
110.125.6320	GENERAL SUPPLIES	21	0.00	750.00	253.63	500.00	1,000.00	100%	2022 Actual
110.125.6430	TELEPHONE	2,408	2,864.66	2,200.00	2,691.34	3,000.00	3,000.00	0%	
110.125.6450	LIABILITY INSURANCE	514	505.42	400.00	556.59	550.00	550.00	0%	Paid annually in Sept.
110.125.6469	TECHNOLOGY	478	0.00	4,672.35	3,862.52	4,978.00	3,174.60	-36%	Fiber, Anitvirus, Firewall, County IT Support, Server Replacement - Domain Controller/File Server, Server Replacement-Tyler Tech, Tyler Tech, Server Replacement - CIS, Software Licensing.
110.125.6470	MAINTENANCE CONTRACTS	4,047	4,280.64	4,500.00	5,589.21	4,500.00	5,800.00	29%	Annual ArcGIS Pro software license for mapping. Plotter
110.125.6479	CONSULTING ENGINEERING FEES	140,231	153,048.56	40,000.00	132,999.66	120,000.00	160,000.00	33%	Increased to 2019 actual cost level.
110.125.6510	GAS, OIL & DIESEL FUEL	275	183.54	500.00	419.73	500.00	625.00	25%	Increase 25% according to actual current trend for city ops. Estimated 25% increase based upon current use, markets & projections.
110.125.6511	VEHICLE & EQUIPMENT REPAIRS	81	216.29	1,500.00	502.73	200.00	2,000.00	900%	Increase to \$2,000 for the 1998 Lumina.
110.125.6610	DUES & SUBSCRIPTIONS	170	1,825.00	800.00	1,830.00	1,000.00	1,100.00	10%	
110.125.6620	SCHOOLS & CONVENTIONS	1,408	0.00	1,600.00	1,252.00	1,800.00	1,980.00	10%	
110.125.6690	MISCELLANEOUS				0.00		0.00	#DIV/0!	
110.125.6710	EQUIPMENT REPLACEMENT	1,834	8,593.00	0.00	1,333.02	16,450.00	4,000.00	-76%	See Equipment Replacement below
110.125.6715	DEPRECIATION	0	0.00	1,000.00	1,000.00	2,362.50	10,347.00	338%	Paid to Equipment Replacement Fund.
110.125.6720	NEW EQUIPMENT	0	0.00	2,666.67	3,391.98	17,500.00	1,500.00	-91%	See New Equipment below.
110.125.6730	PROJECTS	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
DEPARTMENT: ENGINEERING DEPT - 125		288,100	320,151.78	223,735.51	325,522.14	343,470.17	395,996.05	15%	
Engineering Equipment Replacement									
	SUV or pickup truck					13,450.00			
	Replace survey equipment items					2,000.00	2,000.00		Equipment is 20 to over 25 years old. Poor and needs updating prior to failing. Will begin replacing items annually as they fail, as needed.
	Tablet					1,000.00			
	Computer						2,000.00		Replace one computer and peripherals
	Plotter/scanner/copier		8,593.00	0.00	0.00	0.00			
			8,593.00	0.00	0.00	16,450.00	4,000.00		
Engineering New Equipment									
	Geographic Information System (GIS)					12,500.00			
	Plan, specification, historical document storage					5,000.00			
	Trimble R2 GPS Receiver, accessories			2,666.67	2,666.67		1,500.00		2 staff and 1 iPad.
	iPad		1,000.00						
			1,000.00	2,666.67	2,666.67	17,500.00	1,500.00		



Account	Description	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 ACTUAL	2022 ADOPTED	2023 PROPOSED	% Change 2022 Adopted to 2023 Proposed	2023 NOTES
INSPECTIONS									
110.128.6110	REGULAR EMPLOYEES	113,608	111,983.46	109,560.00	109,170.72	115,392.00	125,304.00	9%	Includes 6% COLA & 2.5% STEP (some staff have no additional steps in the range).
110.128.6210	HEALTH INSURANCE	16,171	16,375.93	17,360.52	17,573.83	18,544.80	20,047.89	8%	City share of insurance premiums: health, life insurance, long term disability insurance. Cost depends upon types of plans and participation within department. Estimate based upon renewal of current plan.
110.128.6220	WORKERS' COMPENSATION	(11)	195.00	177.14	216.90	199.88	200.00	0%	City's cost of premium for wages & benefits paid. Premium is the rate for a classification & the amount paid in that classification, up to 70% of the State's average (wage cap). Risk affects city's premium. State of ND provides info in Sept annually. Prepaid standard premium
110.128.6230	SOCIAL SECURITY	8,534	8,505.05	8,381.34	8,313.34	8,827.48	9,585.76	9%	7.65% of regular and part-time wages (6.2% Social Security, 1.4% Medicare)
110.128.6240	EMPLOYEE PENSION	9,531	9,118.37	9,049.66	9,166.73	9,531.37	10,350.11	9%	City pays 8.26% to PERS (1% to MetLife). Regular employee pays 7% to PERS.
110.128.6250	UNEMPLOYMENT INSURANCE	0	0.00	64.53	0.00	69.23	75.18	9%	NDJS Reserve Fund. City is .06% This rate is affected by: unemployment claims, fluctuating payroll, high employee turnover, untrained personnel, part-time and seasonal staff. Rates change annually in September.
110.128.6310	OFFICE SUPPLIES	1,112	711.34	1,100.00	590.40	1,100.00	1,800.00	64%	Postage, employment ads, and office supplies. Postage increases 4.3% July 2022, and twice annually thereafter.
110.128.6313	PLANNING COMMISSION EXPENDITURES		1,452.04	3,000.00	8,044.51	3,000.00	5,000.00	67%	Printing, plan reviews, consultant fees, site review. Formerly Planning Commission Fund.
110.128.6320	GENERAL SUPPLIES	0	0.00	100.00	0.00	500.00	550.00	10%	Field supplies
110.128.6430	TELEPHONE	1,077	1,279.20	925.00	1,121.96	1,500.00	1,500.00	0%	
110.128.6450	LIABILITY INSURANCE	440	440.99	530.00	459.49	540.00	594.00	10%	NDIRF - pay in Sept annually.
110.128.6469	TECHNOLOGY	478	0.00	3,272.35	3,862.52	4,978.00	3,174.60	-36%	Fiber, Anitvirus, Firewall, County IT Support, Server Replacement - Domain Controller/File Server, Server Replacement-Tyler Tech, Tyler Tech, Server Replacement - CIS, Software Licensing, State IT Dept.
110.128.6470	MAINTENANCE CONTRACTS	1,212	1,670.67	1,400.00	1,880.77	0.00	2,000.00	#DIV/0!	
110.128.6480	CONSULTING PLANNING FEES	52,417	73,032.37	60,000.00	48,047.24	20,000.00	30,000.00	50%	This cost is assuming no experienced City Planner. GIS can prep the maps. Increase in 2023 if no city planner is hired.
110.128.6510	GAS, OIL & DIESEL FUEL	171	56.21	300.00	69.46	375.00	468.75	25%	Increase 25% according to actual current trend for city ops. Estimated 25% increase based upon current use, markets & projections.
110.128.6511	VEHICLE & EQUIPMENT REPAIRS	23	13.95	200.00	43.80	800.00	1,500.00	88%	
110.128.6610	DUES & SUBSCRIPTIONS	165	775.79	1,000.00	320.00	1,300.00	3,800.00	192%	Must adopt 2021 code with State & purchase new code books.
110.128.6620	SCHOOLS & CONVENTIONS	1,150	463.00	1,200.00	672.00	1,400.00	3,000.00	114%	NDPA, NDBOA
110.128.6710	EQUIPMENT REPLACEMENT	1,287	0.00	0.00	1,333.02	0.00	3,000.00	#DIV/0!	See list below.
110.128.6715	DEPRECIATION	3,300	0.00	0.00	0.00	0.00	0.00	#DIV/0!	Paid to Equipment Replacement Fund.
110.128.6720	NEW EQUIPMENT	0	0.00	0.00	0.00	0.00	9,000.00	#DIV/0!	See list below.
110.128.6730	PROJECTS	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
DEPARTMENT: INSPECTIONS DEPT - 128		210,677	226,073.37	217,620.54	210,886.69	188,057.76	230,950.29	23%	
Inspections Equipment Replacement									
	Laptop						3,000.00		Replace Inspections laptop.
Inspections New Equipment									
	Color Printer/Copier/Fax/Scanner						9,000.00		To be shared by Engineering, Forestry, Assessing and other departments. Currently one for all of City Hall.
	Tablet		350.00						
			0.00	0.00	0.00	0.00	9,000.00		



Account	Description	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 ACTUAL	2022 ADOPTED	2023 PROPOSED	% Change 2022 Adopted to 2023 Proposed	2023 NOTES
FORESTRY									
110.130.6110	REGULAR EMPLOYEES	37,133	44,244.00	45,252.00	45,252.00	47,748.00	51,852.00	9%	Includes 6% COLA & 2.5% STEP (some staff have no additional steps in the range)
110.130.6120	HOURLY EMPLOYEES	14,124	10,114.66	14,000.00	0.00	21,000.00	22,260.00	6%	Includes three seasonal employees for 2023 (one for tree inventory). Two forestry interns in 2021 were paid from Engineering budget.
110.130.6210	HEALTH INSURANCE	6,057	8,492.93	8,643.60	8,743.86	9,186.96	9,973.18	9%	City share of insurance premiums: health, life insurance, long term disability insurance. Cost depends upon types of plans and participation within department. Estimate based upon renewal of current plan.
110.130.6220	WORKERS' COMPENSATION	1,336	1,503.55	1,102.80	1,170.21	953.48	2,000.00	110%	City's cost of premium for wages & benefits paid. Premium is the rate for a classification & the amount paid in that classification, up to 70% of the State's average (wage cap). Risk affects city's premium. State of ND provides info in Sept annually. Prepaid standard premium
110.130.6230	SOCIAL SECURITY	3,882	4,033.67	4,532.78	3,321.60	5,259.22	5,669.57	8%	7.65% of regular and part-time wages (6.2% Social Security, 1.4% Medicare)
110.130.6240	EMPLOYEE PENSION	3,067	3,726.08	3,737.82	3,812.34	3,943.98	4,282.98	9%	City pays 8.26% to PERS (1% to MetLife). Regular employee pays 7% to PERS.
110.130.6250	UNEMPLOYMENT INSURANCE	0	0.00	34.95	0.00	41.24	31.11	-25%	NDJS Reserve Fund. City is .06% This rate is affected by: unemployment claims, fluctuating payroll, high employee turnover, untrained personnel, part-time and seasonal staff. Rates change annually in September.
110.130.6310	OFFICE SUPPLIES	4,253	635.90	1,000.00	656.38	1,000.00	1,500.00	50%	Postage, certified mailings, employment ads, and office supplies. Postage increases 4.3% July 2022, and twice annually thereafter.
110.130.6320	GENERAL SUPPLIES	2,168	1,776.31	2,200.00	3,552.12	2,950.00	4,000.00	36%	Includes tshirts, caps and vests for interns, volunteers. Signs
110.130.6430	TELEPHONE	686	799.97	600.00	779.52	900.00	1,400.00	56%	Datapan for tablet (for inventory) requires \$600.
110.130.6450	LIABILITY INSURANCE	545	521.29	550.00	524.81	600.00	660.00	10%	Paid annually in Sept.
110.130.6469	TECHNOLOGY	0	0.00	473.67	595.08	1,991.20	1,587.30	-20%	Fiber, Anitvirus, Firewall, County IT Support, Server Replacement - Domain Controller/File Server, Server Replacement-Tyler Tech, Tyler Tech, Server Replacement - CIS, Software Licensing
110.130.6470	MAINTENANCE CONTRACTS	0	0.00	0.00	0.00	5,000.00	5,000.00	0%	Contract with arborist company to grind stumps to eliminate spread of pests \$5,500. Storm contract retainer. Increase \$3,000 if GIS not approved. Tree inventory for 40,000 trees (or data points) is \$5,000. Additional modules (public facing requests).
110.130.6510	GAS, OIL & DIESEL FUEL	2,162	476.54	500.00	1,999.40	600.00	2,500.00	317%	
110.130.6511	VEHICLE & EQUIPMENT REPAIRS	1,267	3,247.80	800.00	1,007.45	2,000.00	1,500.00	-25%	
110.130.6523	TREE REMOVAL	2,000	2,800.00	2,500.00	4,750.00	5,000.00	7,000.00	40%	City removes trees & assesses property. Must remove trees in r-o-w adjacent to unpurchased properties. Add stump grinding on city property.
110.130.6610	DUES & SUBSCRIPTIONS	135	340.00	500.00	260.00	350.00	385.00	10%	ND Urban & Community Forester Assn, ND Nursery, Greenhouse & Landscape Assn, Arbor Day Foundation, Int'l Society of Arboriculture
110.130.6620	SCHOOLS & CONVENTIONS	701	284.00	800.00	874.94	700.00	990.00	41%	Hazard training, ND Urban & Community Forester Assn
110.130.6690	MISCELLANEOUS	1,330	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
110.130.6710	EQUIPMENT REPLACEMENT	0	0.00	1,200.00	1,199.00	3,300.00	800.00	-76%	See Equipment Replacement list below
110.130.6715	DEPRECIATION	5,255	5,255.00	280.00	280.00	4,932.90	4,360.65	-12%	Paid to Equipment Replacement Fund.
110.130.6720	NEW EQUIPMENT	0	0.00	4,500.00	6,200.00	300.00	0.00	-100%	See New Equipment list below
110.130.6730	PROJECTS	0	0.00	2,500.00	4,125.77	6,000.00	9,000.00	50%	See Projects list below
DEPARTMENT: FORESTRY DEPT - 130		86,102	88,251.70	95,707.62	89,104.48	123,756.98	136,751.79	11%	
Forestry Department Equipment Replacement									
	Tablet					1,800.00			
	Chainsaw					1,500.00			
	Mower			1,200.00	1,200.00				
	Tree injection system						800.00		Tree injection system to treat trees for disease and prevention disease. Park and Rec to pay half cost.
	Flat bed trailer					12,200.00			
			0.00	1,200.00	1,200.00	3,300.00	800.00		
Forestry New Equipment									
	Signs					300.00			



Account	Description	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 ACTUAL	2022 ADOPTED	2023 PROPOSED	% Change 2022 Adopted to 2023 Proposed	2023 NOTES
	Skidsteer Auger attachment			4,500.00	4,500.00				
			0.00	4,500.00	4,500.00	300.00	0.00		
Forestry Projects									
	Treatment for pest and disease						3,000.00		Annual purchase of chemicals for pest & disease treatment of trees. Park and Rec pay half cost (\$3,000 of the \$6,000 total).
	Trees under power lines					3,000.00	3,000.00		Trimming, removal, plantings in blvd to avoid power lines. OTCO match. Trees under power lines not properly trimmed-stresses trees, problems, power issues.
	City plantings			2,500.00	2,500.00	3,000.00	3,000.00		Plant trees on city rights-of-way & city property, match for grants. Reduces stormwater issues, beautifies community, socio-economic equity.
			0.00	2,500.00	2,500.00	6,000.00	9,000.00		
CIVIC CENTER									
110.135.6110	REGULAR EMPLOYEES	144,036	148,463.96	187,936.00	120,225.62	183,780.00	198,564.00	8%	Includes 6% COLA & 2.5% STEP (some staff have no additional steps in the range)
110.135.6120	HOURLY EMPLOYEES	46,285	7,747.48	12,600.00	8,055.59	12,978.00	20,764.80	60%	Includes COLA increase
110.135.6130	CONCESSION SALARIES	10,156	6,163.10	13,703.00	9,779.18	14,114.09	22,582.54	60%	Includes COLA increase
110.135.6135	CONCESSION SER. PROVIDER	1,130	460.25	1,100.00	483.00	1,200.00	1,200.00	0%	Vendors
110.135.6210	HEALTH INSURANCE	31,733	35,649.26	47,583.36	27,495.98	44,854.32	49,545.97	10%	City share of insurance premiums: health, life insurance, long term disability insurance. Cost depends upon types of plans and participation within department. Estimate based upon renewal of current plan.
110.135.6220	WORKERS' COMPENSATION	1,271	2,253.06	1,555.63	1,517.80	1,655.93	1,800.00	9%	City's cost of premium for wages & benefits paid. Premium is the rate for a classification & the amount paid in that classification, up to 70% of the State's average (wage cap). Risk affects city's premium. State of ND provides info in Sept annually. Prepaid standard premium
110.135.6230	SOCIAL SECURITY	14,598	11,764.09	16,389.28	10,467.99	16,131.71	18,506.22	15%	7.65% of regular and part-time wages (6.2% Social Security, 1.4% Medicare)
110.135.6240	EMPLOYEE PENSION	12,769	12,592.40	16,309.04	10,069.71	15,180.23	16,401.39	8%	City pays 8.26% to PERS (1% to MetLife). Regular employee pays 7% to PERS.
110.135.6250	UNEMPLOYMENT INSURANCE	0	0.00	125.52	0.00	127.24	119.14	-6%	NDJS Reserve Fund. City is .06% This rate is affected by: unemployment claims, fluctuating payroll, high employee turnover, untrained personnel, part-time and seasonal staff. Rates change annually in September.
110.135.6310	OFFICE SUPPLIES	2,649	4,603.24	3,000.00	1,298.38	3,100.00	3,100.00	0%	Postage, employment ads, printing, and office supplies. Postage increases 4.3% July 2022, and twice annually thereafter.
110.135.6320	GENERAL SUPPLIES	25,100	33,043.42	25,100.00	21,349.96	25,000.00	27,500.00	10%	Nardini Fire, Ameripride, Cole Papers, Petty Cash, Traffic Signs, Water Treatment, Sysco, Aramark, Restaurant License, dry cleaning
110.135.6323	CHEMICALS	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
110.135.6331	EVENT SERVICES	9,346	1,608.11	5,000.00	2,431.93	10,000.00	10,000.00	0%	Coca-Cola, Dakota Cen Tele, Ringdahl, Curtis Electric. Reimbursed in Civic Center revenue - charge event holder.
110.135.6332	VENDING MACHINE PRODUCT	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
110.135.6410	ELECTRICITY	47,271	38,507.97	55,000.00	47,938.35	50,000.00	55,000.00	10%	OTPC
110.135.6420	HEATING	44,739	27,803.58	45,000.00	30,406.68	45,000.00	49,500.00	10%	MDU
110.135.6430	TELEPHONE	4,381	4,093.33	4,400.00	4,311.64	4,200.00	4,620.00	10%	Phone bills (land & cell), internet bill
110.135.6440	WATER UTILITY	12,690	15,657.90	15,093.75	15,843.84	16,440.80	17,262.84	5%	Increase 5% annually to maintain financial sustainability
110.135.6450	LIABILITY INSURANCE	7,984	7,710.77	10,000.00	7,080.22	8,000.00	8,000.00	0%	Paid annually in Sept.
110.135.6452	BUILDING INSURANCE	6,229	6,229.00	6,200.00	7,101.00	6,400.00	8,000.00	25%	Paid annually in Sept.
110.135.6469	TECHNOLOGY							#DIV/0!	
110.135.6470	MAINTENANCE CONTRACTS	11,296	4,864.33	7,000.00	18,087.23	11,292.00	20,000.00	77%	Annual maintenance inspection agreement for HVAC. Elevator maintenance inspection agreement & boiler maintenance contract. Printer/Copier contract.
110.135.6471	PEST CONTROL	2,171	1,691.62	2,200.00	1,691.62	2,000.00	2,000.00	0%	
110.135.6475	LEASE-PURCHASE AGREEMENT	157,443	170,562.86	157,445.00	157,442.64	157,442.64	157,442.64	0%	\$13,120.22 monthly payments on energy project loan. 15-year obligation through 8/2029.
110.135.6477	FLOOR SET UP	2,460	2,940.00	2,700.00	1,860.00	3,000.00	3,000.00	0%	Pay non-profits to prep/tear down.
110.135.6511	VEHICLE & EQUIPMENT REPAIRS	1,227	386.07	1,000.00	0.00	1,000.00	1,000.00	0%	
110.135.6520	BUILDING REPAIRS	24,598	28,494.04	15,000.00	40,773.80	30,000.00	0.00	-100%	See Public Building Site
110.135.6620	SCHOOLS & CONVENTIONS	0	0.00	0.00	250.00	200.00	300.00	50%	



Account	Description	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 ACTUAL	2022 ADOPTED	2023 PROPOSED	% Change	2023 NOTES
								2022 Adopted to 2023 Proposed	
110.135.6690	MISCELLANEOUS	0	5,100.57	0.00	1,237.71	0.00	0.00	#DIV/0!	
110.135.6710	EQUIPMENT REPLACEMENT	6,241	0.00	0.00	0.00	0.00	0.00	#DIV/0!	See Equipment Replacement below
110.135.6715	DEPRECIATION	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
110.135.6720	NEW EQUIPMENT	0	0.00	800.00	0.00	0.00	0.00	#DIV/0!	See New Equipment below
110.135.6730	PROJECTS	2,094	2,881.12	0.00	0.00	0.00	0.00	#DIV/0!	
DEPARTMENT: CIVIC CENTER DEPT - 135		629,897	581,271.53	652,240.58	547,199.87	663,096.96	696,209.54	5%	
Civic Center New Equipment									
	Slush Machine								\$2,000 in 2024
	Table skirts - 1000								100 table skirts, \$5,000 in 2024
	Wall mount projection screens (7)								7 large screen televisions, HDMI cords, \$7,000 in 2024
	Portable stage								\$30,000 in 2025
	Electronic touchless pay equipment			800.00	800.00				
Equipment Replacement			0.00	800.00	800.00		0.00		
	100 - 8' Rectangular tables								100 tables, \$30,000 in 2024
	Banquet Place Settings								Replace banquet place settings (over 50-years old, chipped). \$35,000 in 2026
						0.00	0.00		
CITY HALL									
110.140.6320	GENERAL SUPPLIES	7,011	8,039.16	7,600.00	3,406.50	7,600.00	7,600.00	0%	
110.140.6410	ELECTRICITY	19,017	18,573.17	16,250.00	20,124.56	18,500.00	19,000.00	3%	OTPC
110.140.6420	HEATING	4,026	3,925.66	4,000.00	6,255.56	3,800.00	7,000.00	84%	MDU
110.140.6440	WATER UTILITY	3,532	3,464.16	3,018.75	3,800.40	3,675.00	3,990.00	9%	Increase 5% annually to maintain financial sustainability
110.140.6450	LIABILITY INSURANCE	1,838	1,973.58	3,450.00	2,026.96	2,000.00	2,100.00	5%	Paid annually in Sept.
110.140.6452	BUILDING INSURANCE	1,226	1,226.00	1,300.00	1,397.00	1,300.00	1,400.00	8%	Paid annually in Sept.
110.140.6470	MAINTENANCE CONTRACTS	23,675	24,172.05	23,250.00	23,091.50	23,250.00	25,000.00	8%	Bldg & grounds maintenance, snow removal
110.140.6520	BUILDING REPAIRS	11,568	11,454.78	8,000.00	3,449.98	16,000.00	25,000.00	56%	Elevator, mechanical, plumbing, fire suppression, HVAC, landscaping.
110.140.6650	SPECIAL ASSESSMENTS						0.00	#DIV/0!	
110.140.6710	EQUIPMENT REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	See Equipment Replacement list below
110.140.6720	NEW EQUIPMENT	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	See New Equipment list below
110.140.6730	PROJECTS	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	See Projects list below
DEPARTMENT: CITY HALL DEPT - 140		71,892	72,828.56	66,868.75	63,552.46	76,125.00	91,090.00	20%	
Projects									
	Replace flooring								Replace pink carpet in lobby and in worn, public areas to be done over two year period (\$40,000 in 2024).
							0.00		
GENERAL ADMINISTRATION									
110.160.6170	MAYOR	19,200	19,200.00	19,200.00	19,200.00	19,200.00	19,200.00	0%	
110.160.6180	COUNCIL MEMBERS	38,400	38,400.00	38,400.00	38,400.00	38,400.00	38,400.00	0%	
110.160.6220	WORKERS' COMPENSATION	115	126.29	118.72	121.05	121.05	140.00	16%	City's cost of premium for wages & benefits paid. Premium is the rate for a classification & the amount paid in that classification, up to 70% of the State's average (wage cap). Risk affects city's premium. State of ND provides info in Sept annually. Prepaid standard premium 7.65% of regular and part-time wages (6.2% Social Security, 1.4% Medicare)
110.160.6230	SOCIAL SECURITY	4,406	4,406.40	4,406.40	4,406.40	4,406.40	4,406.40	0%	
110.160.6250	UNEMPLOYMENT INSURANCE	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
110.160.6310	OFFICE SUPPLIES	325	190.58	425.00	241.98	425.00	500.00	18%	Postage, employment ads, and office supplies. Postage increases 4.3% July 2022, and twice annually thereafter.
110.160.6311	ELECTION EXPENSES	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
110.160.6312	EQUALIZATION BOARD EXP	0	0.00	0.00	0.00	0.00	100.00	#DIV/0!	
110.160.6320	GENERAL SUPPLIES	532	372.61	1,000.00	50.00	1,000.00	800.00	-20%	
110.160.6410	ELECTRICITY-FT SEWARD	325	645.94	800.00	1,329.24	800.00	1,500.00	88%	Based on 2021 and 2022 costs
110.160.6430	TELEPHONE	663	3,863.66	700.00	1,503.73	700.00	1,680.00	140%	Based on 2022 costs
110.160.6450	LIABILITY INSURANCE	27,580	25,304.95	27,510.00	28,391.20	27,150.00	27,150.00	0%	General Liability Insurance
110.160.6451	PUBLIC OFFICIALS LIABILITY	9,596	9,570.00	9,600.00	9,357.00	9,600.00	9,600.00	0%	
110.160.6452	BUILDING INSURANCE	73	73.00	100.00	83.00	100.00	100.00	0%	



Account	Description	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 ACTUAL	2022 ADOPTED	% Change		2023 NOTES
							2023 PROPOSED	2022 Adopted to 2023 Proposed	
110.160.6469	TECHNOLOGY	0	0.00	11,800.00	7,817.04	2,956.80	9,523.81	222%	Fiber, Antivirus, Firewall, County IT Support, Server Replacement - Domain Controller/File Server, Server Replacement-Tyler Tech, Tyler Tech, Server Replacement - CIS, Software Licensing
110.160.6471	PEST CONTROL	2,647	3,176.88	3,300.00	3,176.88	3,300.00	3,300.00	0%	Monthly fee for pest control
110.160.6481	AMBULANCE CONTRACT	19,875	12,173.00	20,868.75	20,868.00	20,868.00	20,868.00	0%	\$1,739 per month to Ringdahl Jamestown Ambulance
110.160.6610	DUES & SUBSCRIPTIONS	13,458	13,902.46	15,126.00	14,246.71	15,126.00	16,000.00	6%	NDLC; NLC, Matthew Bender for City Attorney, NDCC, Auditor's Association
110.160.6612	CHAMBER OF COMMERCE	230	230.00	230.00	230.00	230.00	250.00	9%	JAMESTOWN CHAMBER OF COMMERCE
110.160.6613	GND	500	500.00	500.00	500.00	500.00	550.00	10%	GREATER ND CHAMBER (FORMERLY GND)
110.160.6620	SCHOOLS & CONVENTIONS	1,547	1,063.77	2,000.00	988.20	2,000.00	2,000.00	0%	Council members
110.160.6630	ATTORNEY FEES	90,335	90,792.54	90,335.00	90,335.04	90,335.00	90,335.00	0%	City attorney fees, City Prosecutor fees
110.160.6631	ATTORNEY SUBSCRIPTIONS	9,802	9,659.32	9,200.00	12,087.76	9,200.00	12,000.00	30%	Thomson Reuter monthly
110.160.6632	OTHER LEGAL SERVICES	76,537	89,445.90	80,000.00	87,535.20	80,000.00	100,000.00	25%	Based on 2022 YTD costs. Increase according to what is required by City. Work as requested by CC or city administrator, legal actions, disasters (easements), agreements/contracts (bonded & licensed to do).
110.160.6636	MARSY'S LAW STAFFING	48,315	48,315.00	48,315.00	48,315.00	48,315.00	48,315.00	0%	
110.160.6660	AUDIT	42,400	47,020.00	42,400.00	49,840.00	47,000.00	55,000.00	17%	Based on 2021 costs
110.160.6665	ORDINANCE REVISION	0	350.00	5,000.00	2,785.00	26,000.00	10,000.00	-62%	Ongoing costs
110.160.6679	VICTIM WITNESS ADVOCATE	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
110.160.6681	GARDEN CLUB	750	750.00	750.00	0.00	750.00	750.00	0%	
110.160.6682	COMMUNITY BEAUTIFICATION COMM.	0	0.00	0.00	0.00	2,875.00	4,940.00	72%	To purchase and install Welcome banners from Mill Hill to I-94. Committee received positive feedback from banners in previous project.
110.160.6689	FINE ARTS	0	3,000.00	3,000.00	3,000.00	3,000.00	10,000.00	233%	The Arts Center will use City funds as a cash match for programmatic grants from ND Council on the Arts, Arts Midwest and other grants to develop youth education, and support artists for the Downtown Arts Market.
110.160.6690	MISCELLANEOUS	2,024	36,325.30	3,000.00	526,447.44	3,000.00	1,000.00	-67%	Items approved during the year and not budgeted or anticipated. 2021 costs included Abstract, Cares Act Funds to Parks, FV, fire truck payment.
110.160.6698	COMMUNITY SERVICE PROGRAM	5,434	6,874.60	12,000.00	12,000.00	12,000.00	12,000.00	0%	City funds general operating, payroll. Program provides a sentencing alternative to incarceration and provides clients with a way to repay the community and see consequences of their actions.
110.160.6710	EQUIPMENT REPLACEMENT	1,303	0.00	0.00	0.00	2,000.00	0.00	-100%	See Equipment Replacement list below
110.160.6720	NEW EQUIPMENT			0.00	0.00	0.00	0.00	#DIV/0!	
110.160.6730	MAYOR'S COMMITTEE EMP			0.00	0.00	0.00	0.00	#DIV/0!	
110.160.6735	CITY WEBSITE	1,841	1,915.31	4,500.00	298.87	5,000.00	8,000.00	60%	CITY WEBSITE IT
DEPARTMENT: GENERAL ADMINISTRATION DEPT -		418,213	467,647.51	454,584.87	983,554.74	476,358.25	508,408.21	7%	
General Admin Equipment Replacement									
Replace computers and tablets			1,200.00	1,300.00	1,300.00	2,000.00			
			0.00	0.00	0.00	2,000.00	0.00		
STREET DEPARTMENT									
110.165.6110	REGULAR EMPLOYEES	684,534	606,478.97	667,674.00	558,255.35	622,216.00	644,844.00	4%	Includes 6% COLA & 2.5% STEP (some staff have no additional steps in the range)
110.165.6120	HOURLY EMPLOYEES (PT, SEASONAL)	36,213	8,793.02	26,400.00	3,553.97	26,400.00	27,984.00	6%	Increased by COLA.
110.165.6210	HEALTH INSURANCE	100,574	104,610.71	108,141.96	96,950.59	112,389.12	119,686.80	6%	City share of insurance premiums: health, life insurance, long term disability insurance. Cost depends upon types of plans and participation within department. Estimate based upon renewal of current plan.
110.165.6220	WORKERS' COMPENSATION	7,915	11,557.86	10,119.42	9,458.06	9,818.06	12,000.00	22%	City's cost of premium for wages & benefits paid. Premium is the rate for a classification & the amount paid in that classification, up to 70% of the State's average (wage cap). Risk affects city's premium. State of ND provides info in Sept annually. Prepaid standard premium
110.165.6230	SOCIAL SECURITY	59,499	46,536.78	53,096.66	42,474.40	49,619.12	51,471.34	4%	7.65% of regular and part-time wages (6.2% Social Security, 1.4% Medicare)
110.165.6240	EMPLOYEE PENSION	41,728	41,837.75	55,149.87	43,694.62	51,395.04	53,264.11	4%	City pays 8.26% to PERS (1% to MetLife). Regular employee pays 7% to PERS



Account	Description	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 ACTUAL	2022 ADOPTED	% Change		2023 NOTES
							2023 PROPOSED	2022 Adopted to 2023 Proposed	
110.165.6250	UNEMPLOYMENT INSURANCE	0	0.00	408.66	0.00	389.17	386.91	-1%	NDJS Reserve Fund. City is .06% This rate is affected by: unemployment claims, fluctuating payroll, high employee turnover, untrained personnel, part-time and seasonal staff. Rates change annually in September.
110.165.6320	GENERAL SUPPLIES	30,295	29,460.85	30,000.00	31,603.14	30,000.00	30,000.00	0%	Machine shop supplies such as solvents, aerosols, welding rods, gases; office supplies
110.165.6340	LAMPS	0	0.00	0.00	0.00	0.00		#DIV/0!	See Construction Projects. Traffic signals & bulbs under Traffic Signals & Lights, or Projects, or Construction Fund.
110.165.6341	TRAFFIC PAINT	6,959	11,359.88	7,000.00	9,490.93	8,000.00	12,000.00	50%	
110.165.6342	SALT	25,336	0.00	20,000.00	16,762.24	25,000.00	40,000.00	60%	All but one month was incorrectly coded in 2021.
110.165.6410	ELECTRICITY	183,080	194,261.89	184,000.00	199,280.51	190,000.00	210,000.00	11%	Increase 4% in 2023. 2022 will be around \$210,000. Northern Plains, OTPC. Sign shop, Street Dept, traffic signals, street lights, Christmas lights
110.165.6420	HEATING	7,535	6,256.76	7,500.00	6,248.04	6,300.00	10,000.00	59%	City Shop and Quonset. Actual is over \$8,000 as of May 2022.
110.165.6430	TELEPHONE	3,474	4,222.63	3,500.00	4,098.21	4,500.00	6,000.00	33%	Increase 5%. Two cell phones (Verizon), Internet, and Landline
110.165.6440	WATER UTILITY	1,244	1,545.48	1,449.00	1,481.16	2,300.00	2,400.00	4%	Increase 5% annually to maintain financial sustainability
110.165.6450	LIABILITY INSURANCE	12,560	13,225.09	16,830.00	14,611.57	15,000.00	16,500.00	10%	Paid annually in Sept.
110.165.6452	BUILDING INSURANCE	1,183	1,182.00	1,300.00	1,349.00	1,300.00	1,430.00	10%	Paid annually in Sept.
110.165.6462	ONE-CALL FEES	1,391	0.00	1,400.00	0.00	1,400.00	1,400.00	0%	
110.165.6469	TECHNOLOGY	0	0.00	0.00	295.08	0.00	2,000.00	#DIV/0!	Server at City Hall, data storage
110.165.6470	MAINTENANCE CONTRACTS	940	4,823.39	3,000.00	6,000.00	4,800.00	6,500.00	35%	Cleaner.
110.165.6479	CONSULTING ENGINEERING FEES	0		15,000.00	0.00	2,000.00	0.00	-100%	
110.165.6510	GAS, OIL & DIESEL FUEL	118,325	64,106.73	90,000.00	47,853.90	70,000.00	130,000.00	86%	\$63,000 at April 2022.
110.165.6511	VEHICLE & EQUIPMENT REPAIRS	98,426	67,242.70	95,000.00	69,033.94	100,000.00	100,000.00	0%	Increased cost of obtaining equipment parts. Motor grader cutting edges (300 @ \$87 each & 2 per change). \$5,000 loader tires
110.165.6512	EQUIPMENT RENTAL	199,294	65,540.20	100,000.00	13,092.24	70,000.00	70,000.00	0%	Fluctuating expenses of operations and maintenance are offset by revenue from Stormwater Utility Fund.
110.165.6520	BUILDING REPAIRS	3,865	806.64	1,000.00	1,304.35	1,000.00	1,500.00	50%	Street shop, sign maintenance shop, storage buildings in various locations
110.165.6530	TRAFFIC SIGNALS, LIGHTS	39,140	49,306.65	45,000.00	44,105.72	50,000.00	88,000.00	76%	Repair of poles, traffic signals, light bulbs, labor. Battery backups for uninterrupted traffic signals during power failures at 6 intersections: Hwy 281 SW at 25th St, 20th St, 17th St, and on 10th St S at 1st Ave S, 4th Ave SE and 7th Ave SE. Reduce safety issues for city staff and public.
110.165.6541	HOT-COLD MIX	31,488	54,862.83	32,000.00	17,550.19	40,000.00	40,000.00	0%	
110.165.6542	GRAVEL & SAND	0	9,413.55	50,000.00	68,271.63	20,000.00	50,000.00	150%	2021 was incorrectly coded salt and one gravel invoice.
110.165.6543	STORM SEWER REPAIRS	21,072	3,835.78	10,000.00	16,133.80	44,000.00	40,000.00	-9%	
110.165.6545	STREET STRIPING	38,245	39,392.80	40,000.00	40,574.58	40,000.00	42,000.00	5%	Improve safety, reduce accidents, improve aesthetics. Striping is necessary for newly paved areas.
110.165.6610	DUES & SUBSCRIPTIONS	370	175.00	800.00	180.00	875.00	1,000.00	14%	APWA, National Signal Association \$700. \$175 attributed to Streets.
110.165.6620	SCHOOLS & CONVENTIONS	0	0.00	2,000.00	1,359.00	2,000.00	3,000.00	50%	Sending 1 staff for training traffic lights and signs.
110.165.6650	SPECIAL ASSESSMENTS		0.00	0.00	0.00	0.00	0.00	#DIV/0!	Mandatory MS4 stormwater education
110.165.6690	MISCELLANEOUS	9,826	1,235.00	10,000.00	7,699.76	11,000.00	11,000.00	0%	Dust control for city-maintained gravel on city, township & county roads designated in agreement. Cost of dust control for requests would be approx \$60,000. \$500/block plus labor, mobilization, freight. \$5,000 loader tires. Dust control \$54,000.
110.165.6710	EQUIPMENT REPLACEMENT	6,888	23,480.00	1,300.00	2,128.46	45,425.00	0.00	-100%	See Equipment Replacement list below
110.165.6715	DEPRECIATION	356,895	211,193.00	140,855.00	140,855.00	381,073.00	389,675.53	2%	Paid to Equipment Replacement Fund.
110.165.6720	NEW EQUIPMENT	1,000	781.07	6,000.00	9,879.15	28,000.00	0.00	-100%	See New Equipment list below
110.165.6730	PROJECTS	163,204	30,375.45	1,000.00	36,163.39	0.00	60,000.00	#DIV/0!	2022 has blade damage from 21-11 curb and gutter rather than to Const Fund.
110.165.6999	TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
DEPARTMENT: STREET DEPT - 165		2,292,499	1,707,900.46	1,836,924.57	1,561,791.98	2,066,199.51	2,274,042.69	10%	
Street Department Equipment Replacement									
Street	Replace Dump Truck					425.00			



Account	Description	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 ACTUAL	2022 ADOPTED	2023 PROPOSED	% Change 2022 Adopted to 2023 Proposed	2023 NOTES
Street	Replace Bucket Truck					45,000.00			Replace 1996 bucket truck with new, telescopic articulated bucket truck designed for sign, lighting and forestry applications. Cost \$220,000. \$55,000 Depreciated. \$165,000 from Gen Fund. Maintenance issues, safety issues, failed DOT inspection. High priority.
Street	Replace Pickup Truck								Replace 2000 F250 Unit 13 98,000 mi. Poor condition. Mechanic travels to maintain city equipment. Vehicle reliability extremely low. High priority. Cost \$65,000. Depreciation \$22,400. Trade value \$2,000. \$40,600 from Gen Fund.
Street	Replace Box and Hoist for Unit 14 Dump Truck								Replace 2012 2CY box and hoist that was on Unit 14. The Unit 14 truck, box and hoist being sold. Truck being replaced. High priority. Depreciation \$560 remaining from truck. Trade value with truck. \$24,440 from Gen Fund.
Street	Replace Loader								Replace 2017 Case 721G Loader Unit 15 purchased under 6 yr guaranteed buy back. Warranty and buyback exp 2023. Buyback is \$113,544. Depreciation \$78,956. Est new guaranteed buyback \$275,000. Estimated difference is \$170,000. \$91,044 est from Gen Fund.
Street	Replace Pickup Truck								Replace 2012 F250 Regular Cab Unit 17 89,000 mi. Fair condition. Med Priority. Daily use. Fair condition. 89,000 mi. Sign staff borrows from other depts when out of commission. \$65,000 cost. Deprec \$21,600. Trade value \$11,000. \$32,400 from Gen Fund.
Street	Replace Pickup Truck								Replace 2012 F350 Crewcab Unit 19 85000 mi. Fair condition. Used daily. Med priority. \$66,000 cost. Deprec \$25,600. Current trade value \$26,000. \$14,400 from 2023 Gen Fund.
Street	Replace Sweeper								Replace 2013 Elgin Sweeper Unit 22. 10 yrs, 7,000 hrs, (end of life) -metal fatigue, costly to operate, high downtime, trade in value declining quickly. High priority, fair to poor condition. Cost \$250,000. Deprec \$171,110. Trade value \$40,000. \$38,890 from Gen Fund.
Street	Replace Motorgrader								Motor Grader 772G Unit 25. 5-year buyback expires 2023. Buyback is \$177,800. Depreciation \$102,950. Est new guaranteed buyback \$360,000. Estimated difference is \$87,050 from General Fund.
Street	Replace Dump Truck								Replace 2011 F750 Dump truck Unit 31, 60,000 mi Fair condition. Med priority. Constant repairs, costly, ineffective single axle. Upgrade to tandem from single axle. Box & hoist current cost \$42,000. Deprec \$52, 970. Trade value \$28,000 (with box & hoist). \$9,030 from Gen Fund.
Street	Replace Dump Truck								Replace 2011 F750 Dump truck Unit 31, box & hoist. Med priority. Constant repairs, costly, ineffective single axle. Upgrade to tandem from single axle. Box & hoist current cost \$42,000. Deprec \$11,830. Trade with truck. \$30,170 from Gen Fund.
	Laptop - Mechanic			1,300.00	1,300.00				
	Batwing motor attachment		23,480.00						
Street Department New Equipment List			23,480.00	1,300.00	1,300.00	45,425.00	0.00		
	High flow planer (milling machine)					28,000.00			
	Line locator			6,000.00	6,000.00				
	Wire welder		781.07						
			781.07	6,000.00	6,000.00	28,000.00	0.00		
FLOODS									
110.170.6320	General Supplies		1,792.60	0.00	0.00	0.00	0.00	#DIV/0!	
110.170.6410	Electricity		658.31	0.00	0.00	0.00	0.00	#DIV/0!	
110.170.6512	Equipment Rental		56,262.50	0.00	0.00	0.00	0.00	#DIV/0!	
110.170.6520	Building Repairs		1,652.50	0.00	0.00	0.00	0.00	#DIV/0!	
110.170.6690	Miscellaneous		4,969.55	0.00	0.00	0.00	0.00	#DIV/0!	
110.170.6730	Projects		22,488.70	0.00	0.00	0.00	0.00	#DIV/0!	
110.000.6999	Transfers		4,463.75	0.00	643,441.23	0.00	0.00	#DIV/0!	



Account	Description	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 ACTUAL	2022 ADOPTED	2023 PROPOSED	% Change 2022 Adopted to 2023 Proposed	2023 NOTES
DEPARTMENT:	FLOODS DEPT - 170		92,287.91	0.00	643,441.23	0.00	0.00	#DIV/0!	
TOTAL GENERAL FUND EXPENDITURES		8,281,482	7,971,061.82	8,159,501.75	8,959,362.68	8,825,422.88	9,738,831.00	10%	
REVENUES (OVER)/UNDER EXPENDITURES		124,317	(2,589,380.72)	(196,416.43)	(595,641.62)	(142.04)	0.00	53829815%	
FUND BALANCE - GENERAL FUND at PERIOD END		(753,295)	(3,197,121.63)	(3,393,538.06)	(3,792,763.25)	(3,393,680.10)	(3,400,000.00)	0%	2021 YR actual balance (\$3,792,763.25)