

- This worksheet is to be used ONLY to complete an online [Municipal Fee and Expense Report](#).
- Paper submittals cannot be accepted.
- Language below in **red font** is for clarification.

### Municipal Fee and Expense Report Worksheet

Reporting Period Ending December 31, _____	Report is due by June 30 <sup>th</sup>
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**I. Municipality**       \$5,000 or less in **building** construction and **land** development-related fees collected (If this box is checked, complete only sections I and VI and submit the form.)

Municipality		County	
Mailing Address	City	State MN	Zip
Municipality's Email		Telephone No.	

**II. Building Construction Permits**

	TYPE OF PERMIT	Number of Permits	Number of Units	Valuation
1a.	New Single-Family Dwellings			
1b.	New Two-Family Dwellings			
2.	New Townhouse Buildings			
3.	New Multi-Family Buildings			
4.	New Commercial / Industrial / Institutional Buildings		N/A	
5.	Additions / Alterations / Other <b>Building Permits</b>		N/A	

**III. Fee Revenue and Expenses Associated with Building Code Enforcement**

FEE REVENUE			PERMIT, PLAN REVIEW & INSPECTION EXPENSES		
6.	Building <b>Construction</b> Permits		10.	Employee/ <b>Consultant</b> Salaries/Benefits	
7.	Construction Plan Reviews		11.	Travel – Vehicles	
8.	Other Construction Permits		12.	Office Space	
9.	TOTAL FEE REVENUE		13.	Supplies and Equipment	
			14.	Administrative Overhead	
			15.	TOTAL EXPENSES	

**IV. Fee Revenue and Expenses Associated with **Land** Development**

FEE REVENUE			EXPENSES		
16.	Administrative		21.	Administrative	
17.	Engineering		22.	Engineering	
18.	Planning and Zoning		23.	Planning and Zoning	
19.	Other:		24.	Other:	
20.	TOTAL FEE REVENUE		25.	TOTAL EXPENSES	

**V. Fee Revenue and Capital Expenditures Associated with **Land** Development-Related Infrastructure**

FEE REVENUE				CAPITAL EXPENDITURES			
26.	Infrastructure			30.	Infrastructure		
		Cash	Land				
27.	Park Dedication			31.	Park		
28.	Other Fees:			32.	Other Expenditures:		
29.	TOTAL FEE REVENUE			33.	TOTAL CAPITAL EXPENDITURES		

# Instructions

Complete report online at <https://www.dli.mn.gov/workers/licenses-permits-and-plan-reviews/municipal-fee-and-expense-report>

## I. Municipality

Enter the information requested. If your municipality collected \$5,000 or less in a reporting year from all **building** construction and development related activity, check the box and complete **only** Sections I and VI.

## II. Building Construction Permits

*Lines 1 to 4:* Record the total number of permits, units (except for Line 4), and valuation for each type of permit.

*Line 5:* Record the total number of additions, alternations (remodeling), and other building permit types regulated by the State Building Code.

## III. Fee Revenue and Expenses Associated with Building Code Enforcement

Record all building permit fees, construction plan review fees, and other **construction permit** fees collected. Do not include unrelated development fees for sewer, water, roads, parks, and utilities.

*Line 6:* Record building permit fees.

*Line 7:* Record construction plan review fees.

*Line 8:* Record permit fees collected for all other construction permits, such as plumbing, mechanical, electrical and fire sprinkler permits. Do not include pass-through or other unrelated fees that may be charged as part of a building permit, such as Metropolitan Waste Control Commission Sewer Availability Charge (SAC) fees, or state surcharges.

*Line 9:* No entry is required. The sum of lines 6 through 8 is calculated and displayed.

*Line 10:* Record what you pay for building code services, either as employee wages and benefits and/or fees paid to consultants.

*Line 11:* Record all vehicle expenses.

*Line 12:* Record office expenses related to building permit and construction plan review activities including rent, utilities and other expenses. The expenses should be proportionate to the amount of building space allocated to plan review and inspection activities.

*Line 13:* Record all other inspection-related expenses, including office equipment and supplies, field and safety equipment, and related support services.

*Line 14:* Record appropriate portion of expenses for Administration, HR, Finance, Legal, Technology, **Engineering**

*Line 15:* No entry is required. The sum of lines 10 through 14 is calculated and displayed.

## IV. Fee Revenue and Expenses Associated with Land Development

*Line 16:* Record all administrative fees collected in the context of a developer's agreement on either a fixed percentage basis or an actual incurred basis.

*Line 17:* Record all engineering fees collected and deposited in an escrow account under the context of a developer's agreement or on a non-refundable percentage basis.

*Line 18:* Record all planning and zoning fees, including development-related application fees charged for preliminary and final plats, P.U.D.s, subdivisions, rezoning, variances, vacations, comprehensive plan and zoning code amendments, and conditional-use permits.

*Line 19:* Identify and record all fees not included on Lines 15 through 17.

*Line 20:* No entry is required. The sum of lines 16 through 19 is calculated and displayed.

*Line 21:* Record all administrative expenses, including those for planning consultations, plan layout reviews, engineering oversight of developer-installed utilities, and special assessment administration.

*Line 22:* Record all engineering expenses, including professional services such as soil tests, traffic reports, consulting engineering fees for design, and inspection. Such costs are typically drawn from an escrow account where any remaining balance is returned to the developer.

*Line 23:* Record all planning and zoning expenses, including **salaries and benefits related to planning and zoning expenses. Also include** planning department expenditures and costs such as services provided for building, utilities, finance, human resources, information technology, and engineering.

*Line 24:* Identify and record all expenses not included on Lines 21 through 23.

*Line 25:* No entry is required. The sum of lines 21 through 24 is calculated and displayed.

## V. Fee Revenue and Capital Expenditures Associated with Land Development-related Infrastructures

*Line 26:* Record all infrastructure fees collected, including contract fees collected under the context of a developer's agreement that may include trunk water and sewer charges, trunk storm water charges, and negotiated collector street charges.

*Line 27:* Record all collected park dedication fees in the *Cash* column, including contract fees collected as a condition to new development and park-related fees collected on the building permit. Record the estimated market value in the *Land* column.

*Line 28:* Identify and record all fees not included on Lines 26 and 27, including city sewer and water connection fees, water tower fees, fees other than special assessment, and other infrastructure-related fees collected on the building permit such as fees for sewer, water, roads, parks, and utilities that were not included in Lines 26 or 27.

*Line 29:* No entry is required. The sum of lines 26 through 28 is calculated and displayed.

*Line 30:* Record all development-related infrastructure expenditures, including contract expenditures for system oversizing of water and sewer mains, force mains, lift stations, wells, water towers, ground reservoirs, regional stormwater ponds, sidewalks and trails, and development-related park improvements.

*Line 31:* Record all park-related capital expenditures, including playground equipment, ball fields, active play areas, land acquisition costs, and parks-department-incurred expenses for city-installed improvements, including indirect overhead.

*Line 32:* Identify and record all other infrastructure-related expenses, including debt-service expenditures for infrastructure projects that are paid from development-related revenue sources and public works- department-incurred expenses for municipal-installed improvements, including indirect overhead.

*Line 33:* No entry is required. The sum of lines 30 through 32 is calculated and displayed.

**NOTE:** Section V information is long-term in nature and may fluctuate greatly from year to year due to lag time generally associated with installation of capital improvements and market conditions related to the time a development reaches complete build-out. Therefore, such revenues attributed to development are typically reserved in specified capital project funds until the infrastructure improvements are required.

## VI. Certification

Enter the name, title, email address and phone number of the person completing the form, along with the date of the report.

A municipality that fails to report to the department in accordance with [Minnesota Statutes 326B.145](#) is subject to the remedies provided by [Minnesota Statutes 326B.082](#).

For more information, including Municipal Fee and Expense Report Q&A, please visit our website at:  
<https://www.dli.mn.gov/workers/licenses-permits-and-plan-reviews/municipal-fee-and-expense-report>