

MUNICIPAL FEE AND EXPENSE REPORT

Minnesota Department of Labor and Industry

What is a Municipal Fee and Expense Report?

A Municipal Fee and Expense Report is the documentation of all construction and development-related fees and expenses collected by a municipality from contractors, subcontractors, owners and developers when the cumulative fees collected exceed \$5,000 in the reporting year. The report is required by [Minnesota Statute 326B.145](#).

What is the purpose of the report?

The purpose of the report is to provide public transparency of the revenue collected and expenses incurred in providing municipal building code enforcement and development review/approvals.

Who is required to submit the report?

All municipalities that adopt and enforce the State Building Code, regardless of population, are required to complete and submit a Municipal Fee and Expense Report to the Minnesota Department of Labor and Industry (DLI).

What must be reported?

The report must include:

1. The number and valuation of permits and building types for which fees were paid.
2. The amount of fees paid for permits, plan review, administrative, engineering, infrastructure and other construction and development-related work.
3. The expenses associated with the municipal activities for which fees were collected.

When is the report due?

Municipalities must file a Municipal Fee and Expense Report each year by June 30 for the preceding calendar year.

How do I submit a Municipal Fee and Expense Report?

Visit [iMS](#) – the department's online licensing and permit application platform – to submit a report. [View instructions about how to create an iMS account.](#)

What if I have questions about completing the report?

- Learn more about the [Municipal Fee and Expense Reporting System](#).
- Sign up for [Municipal Fee and Expense Report reminders and updates](#).
- Contact Makenzie Johnson at makenzie.johnson@state.mn.us.



Are Municipal Fee and Expense Reports available to the public?

Yes. The information collected by municipalities is available in a variety of report formats. Reports available:

- Permit and valuation report
- Fee summary report for all sections
- Fee and expense report for building permits
- Development related fee and expense report
- Development related infrastructure report
- Code adopted municipalities
- Previously submitted reports

How can I access reports?

Visit ims.dli.mn.gov to view, export or print reports. You need to create an account to login to iMS. [View instructions about how to create an iMS account.](#)

Report example:

This is an example of a fee and expense report for building permits comparing information from multiple municipalities.

Municipality	Permit Fees	Plan Review Fees	Other Fees	Total Fees	Salary/Benefits Exp	Travel/Vehicle Exp	Office Space Exp	Admin Overhead Exp	Total Expense	Difference	Year
City A	1,122,438	544,238	660,151	2,326,827	2,484,133	60,947	50,021	98,895	2,752,031	-425,204	2020
City B	650,029	182,230	575,096	1,407,355	979,749	25,611	74,216	400,272	1,548,958	-141,603	2020
City C	364,431	215,507	116,962	696,900	334,507	6,436	1,114	334,507	686,385	10,515	2020
City D	532,819	70,414	46,381	649,614	515,848	5,293	0	96,259	624,222	25,392	2020
City of Mounds View	91,219	21,883	195,297	308,399	240,577	716	17,106	24,057	313,651	-5,252	2020
Totals:	\$2,760,936	\$1,034,272	\$1,593,887	\$5,389,095	\$4,554,814	\$99,003	\$142,457	\$953,990	\$5,925,247	(\$536,152)	

Total Rows: 5

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