

General Fund 100

REVENUES

Revenues - All Departments

30000		Description	2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes
1	31010	Property Taxes	3,112,759	3,081,215	3,366,110	0	0.0%		
2	31900	P & I Delinquent Taxes	67,285	(5,219)	20,000	0	0.0%	20,000	
3	31920	Tax Forfeiture Land Sales	2,154	2,750	7,500	441	5.9%	5,000	
4	36000	Special Assessment / Sewer Principal	0	0	0	0	-	0	
5	36102	Improvement Assessments	0	0	0	0	-	0	
Total			3,182,198	3,078,746	3,393,610	441		25,000	

32000		Description	2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes
6	32000	Licenses & Permits (Short Term Rental)	14,791	16,550	19,200	8,100	42.2%	8,100	Short Term Rentals
7	32100	Business Licenses & Permits	13,620	0	0	11,720	-	11,700	Liquor licenses
8	32170	Golf Cart Permits	14,710	14,981	14,500	10,310	71.1%	14,500	
9	32210	Zoning/Land Use	7,200	4,730	5,000	3,670	73.4%	5,000	
10	32240	Animal Licenses / Impound Fees	585	1,370	500	611	122.1%	500	
11	32300	Building Permits	203,459	218,553	200,000	110,541	55.3%	185,768	Projected 15% decrease as per building official
Total			254,365	256,184	239,200	144,952		225,568	

33000		Description	2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes
12	33100	Federal Grants	0	0	0	0	-	0	Small City Aid Estimate
13	33401	LGA / HACA	69,530	44,889	74,315	0	0.0%	69,000	
14	33410	PERA Aid	0	0	0	0	-	0	
15	33430	Police PERA Aids / Agency Assist	65,161	93,545	70,040	0	0.0%	70,000	
16	33600	State / Local Grants	98,213	49,288	25,000	15,930	63.7%	25,000	
Total			232,904	187,722	169,355	15,930		164,000	
Page Total			3,669,467	3,522,652	3,802,165	161,323		414,568	

Revenues - All Departments (Continued)

33500		Description	2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes
17	39201	Transfer from General Fund	0	0	0	-	0%	0	
Total			0	0	0	-		0	

34000		Description	2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes
18	34101	City Hall Rentals	1,400	350	5,000	815	16.3%	3,000	
19	34103	Community Garden Plot Rentals	-	1,830	3,000	2,690	89.7%	3,000	
Total			1,400	2,180	8,000	3,505		6,000	

35000		Description	2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes
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20	33416	Police Training Reimbursement	7,096	6,961	10,000	-	0.0%	10,000	6% increase per year on most recent contract
21	34201	Police Copies / Other Reimbursement	556	2,798	3,500	1	0.0%	2,000	
22	34202	PS Pelican Twsp Contract	62,500	66,250	70,225	70,225	100.0%	74,439	
23	34203	E911 Addressing	2,790	3,205	2,500	1,285	51.4%	2,500	
24	34206	Police S&S / Nite Cap / HEAT Reimbursement	3,646	6,845	8,000	497	6.2%	7,000	
Total			76,588	86,059	94,225	72,007		95,939	
Page Total			77,988	88,239	102,225	75,512		101,939	

General Fund 100

Revenues - All Departments (Continued)									
38000		Description	2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes
26	33900	Recycling	75	99	100	0	0.0%	100	
27	34100	Reimburse For Services	800	1,086	2,000	660	33.0%	2,000	
28	34300	Highways and Streets	56,536	40,704	2,000	0	0.0%	2,000	
29	34302	Culverts	2,925	3,654	3,000	675	22.5%	3,000	
30	34400	Election Filing Fees	60	0	50	0	0.0%	0	
31	35100	Fines	15,786	17,922	15,000	9,522	63.5%	15,000	
32	35104	Administrative Fines	-	50	50	0	0.0%	50	
33	36103	Assessment Search Fees	3,120	2,670	3,500	2,250	64.3%	3,500	
34	36200	Miscellaneous & Mailbox Supports	7,723	28,102	18,500	594	3.2%	15,000	
35	36210	Interest Income	40,538	39,270	15,000	10,292	68.6%	15,000	
36	36212	Dividends Income	-	0	0	0	-	0	
37	36213	Investments Gains/Losses	23,678	24,512	0	(182)	-	0	
38	36220	Lease Payments Received	2,880	0	0	0	-	0	
39	36230	Donations & Contributions	2,400	150	100	200	200.0%	100	
40	36232	Refunds Received	18,905	8,187	10,000	(6,125)	-61.3%	10,000	
Total			175,428	166,407	69,300	17,886		65,750	
39000		Description	2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes
41	39200	Transfer In	-	1,000,000	0	0	-	76,500	Chief Payout transfer from reserves Fund 401
42	39201	Trrafer from General Fund	-	0	0	0	-	0	Transfer from Cemetery for PW & Admin service
43	39203	Transfer from Other Fund	423,000	5,000	315,000	0	0.0%	10,000	
			423,000	1,005,000	315,000	-	-	86,500	
			4,345,882.21	4,782,298.08	4,288,690.00	254,721.21			
Total Revenue			1,233,123.14	701,082.66	922,580.00	254,721.21		668,756.00	-

EXPENDITURES

Expenditures - City Council

41100								
Description		2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes
44	41100 Compensation	18,605	18,654	18,600	7,752	41.7%	21,600	Mayor \$400, Council \$350
45	41200 FICA & Medicare	1,423	1,423	1,423	593	41.7%	1,652	
46	41220 PERA	360	413	360	570	158.2%	660	
47	41227 State Unemployment Tax	-	0	0	0	-	0	
48	41228 MN Paid Leave Tax	-	0	0	34	-	95	
49	41230 Worker's Compensation Insurance	85	142	120	99	82.2%	120	
50	41304 Training & Education	1,331	0	2,000	54	2.7%	2,000	
51	41308 Professional Services	299	31,993	5,000	0	0.0%	5,000	Council laptops
52	41312 Legal Notices & Publications	684	1,248	600	1,198	199.7%	1,800	
53	41313 Dues & Subscriptions	3,544	3,640	4,000	3,885	97.1%	4,000	
	41400 Office Equipment	-	-	0	0	-	5,000	
54	41322 Combined Utilities	-	0	0	0	-	100	
	42315 General Operating	-	0	0	0	-	100	
Total City Council Expenditure		26,332	57,513	32,103	14,184		42,127.44	

Expenditures - Administration

41300								
Description		2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes
55	41100 Compensation	395,431	245,618	305,320	127,580	41.8%	340,000	
56	41120 Overtime	2,085	11,850	500	828	165.6%	2,000	
57	41122 Elections	4,886	2,051	5,000	0	0.0%	0	
58	41200 FICA & Medicare	25,035	16,369	23,450	9,239	39.4%	26,200	
59	41205 Paid Health & Dental Insurance	47,029	33,292	47,620	28,959	60.8%	50,000	
60	41220 PERA	20,376	16,817	23,000	9,524	41.4%	25,650	
61	41225 Life Insurance	294	309	410	208	50.6%	410	
62	41227 State Unemployment Tax	-	0	1,346	0	0.0%	0	
63	41228 MN Paid Leave Tax	-	0	0	581	-	1,600	
64	41230 Worker's Compensation	2,504	3,146	1,750	1,010	57.7%	2,000	
65	41304 Training & Education	3,356	413	5,300	933	17.6%	5,000	

Expenditures - Administration (continued)

41300								
Description		2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes
66	41305 Travel Expenses	1,180	2,464	1,500	0	0.0%	1,500	
67	41313 Dues & Subscriptions	1,456	989	1,500	346	23.1%	1,500	
68	41321 Telephone	2,485	2,784	3,000	1,438	47.9%	3,000	
69	42315 General Operating	3,904	9,144	8,400	2,558	30.4%	8,000	
70	42320 Repair / Maintenance Supply	200	3,549	1,000	546	54.6%	1,000	
71	47590 Capital Outlay	-	0	0	0	-	0	
72	49721 EOY Fund Balance Transfer	-	0	0	0	-	0	
Total Administration Expenditures		510,220	348,795	429,096	183,749		467,860	

Expenditures - City Attorney

41610								
Description		2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes
73	41310 Legal Services	28,025	18,131	30,000	3,400	11.3%	35,000	
Total City Attorney Expenditures		28,025	18,131	30,000	3,400		35,000	

Expenditures - Other General Govt

	41900	Description	2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes
74	41301	Communications	10,828	10,149	10,000	7,401	74.0%	11,000	10% Caselle increase, \$3500 Laserfiche, \$4000 GOGov/moved \$400 Internet to 41322
75	41303	Animal Control	11,575	11,595	12,500	5,206	41.6%	13,000	
76	41307	Auditing & Accounting	17,947	14,041	20,000	12,354	61.8%	20,000	
77	41308	Professional Services	9,707	135,597	10,500	1,107	10.5%	5,500	
78	41310	Legal/Prosecution Fees	28,026	8,979	9,900	8,979	90.7%	9,500	
79	41311	Engineering Fees	38,633	2,905	2,500	0	0.0%	7,500	
80	41315	Software / IT Support	8,491	14,248	18,500	16,198	87.6%	27,600	
81	41317	Fire Service	241,094	327,784	314,019	78,505	25.0%	325,000	

Expenditures - Other General Govt (continued)								
41900	Description	2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes
82 41318	Benefits Administration	1,375	1,421	1,050	1,017	96.8%	1,050	Copier and postage machine lease (moved from 41400)
83 41319	Other - Reserves	-	31,909	0	0	-	0	
84 41322	Combined Utilities	7,432	14,866	13,000	7,221	55.5%	15,400	
85 41324	Recycling	480	480	500	240	48.0%	500	
86 41400	Office Equipment	3,006	3,891	4,000	2,054	51.3%	3,750	
87 41401	Maintenance Buildings	7,545	8,359	9,200	3,948	42.9%	9,200	
88 41402	Grounds Maintenance	2,214	2,337	3,000	0	0.0%	3,000	
41415	Other Equipment Leases	-	-	0	0	-	4,000	
89 41810	Refunds / Reimbursements	23	3,304	500	0	0.0%	500	
90 42312	Motor Fuels	-	0	500	35	6.9%	200	
91 42360	Liability Insurance	7,869	7,256	7,300	5,603	76.8%	7,000	Equipment CIP transfer to 401
92 42362	Property Insurance	3,312	3,477	14,650	11,881	81.1%	14,000	
93 43386	Credit Card Processing Fees	-	0	0	0	-	100	
94 47510	Land Acquisition	-	0	0	0	-	0	
95 47533	Road Improvement	-	0	0	0	-	0	
96 49720	Transfer to Other Account	582,000	527,000	281,500	0	0.0%	0	
97 49721	EOY Fund Balance Transfer	-	-	0	0	-	0	
Total Other General Gov't Expenditures		981,557	1,129,599	733,119	161,745		477,800	

Expenditures - Planning & Zoning									
41910		2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes	
98	41100	Compensation	93,137	22,276	92,150	30,428	33.0%	125,000	Wage increase 15% decrease in building permit revenue & Inspector Fees
99	41101	Admin / Office Wages	13,283	4,603	28,825	0	0.0%	0	
100	41105	Commission Wages	2,230	1,050	2,500	890	35.6%	5,000	
101	41109	Building Inspector	137,621	127,020	144,750	39,854	27.5%	123,038	
102	41115	Seasonal Wages	-	-	0	0	-	0	
103	41120	Full-Time Employee Overtime	-	38	0	47	-	100	

Expenditures - Planning & Zoning (continued)									
41910		2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes	
104	41200	FICA / Medicare	7,878	1,699	7,500	757	10.1%	9,570	
105	41205	Paid Health & Dental Insurance	10,115	2,715	24,475	4,951	20.2%	21,600	
106	41220	PERA	7,641	1,445	7,300	701	9.6%	9,383	
107	41225	Life Insurance	104	22	170	19	11.5%	160	
108	41227	State Unemploye Tax	-	-	547	0	0.0%	0	
109	41228	MN Paid Leave Tax	-	-	0	47	-	550	
110	41230	Worker's Comp	411	695	1,000	176	17.6%	700	

111	41302	E-911 / Permit Expenses	875	800	1,000	225	22.5%	1,000	includes \$60,000 Placid Lake Advisors 2025 services (\$15,000 property file digitization-grant dependent)
112	41304	Training & Education	807	-	2,500	0	0.0%	1,500	
113	41305	Travel Expenses	549	6	500	0	0.0%	600	
114	41308	Professional Services	1,000	16,616	2,000	18,049	902.4%	60,000	
115	41310	Legal Fees	-	-	0	0	-	0	
116	41312	Legal Notices Publishing	1,299	755	1,500	114	7.6%	1,500	\$4000 Municode / moved internet \$150 to 41322 moved internet \$150 from 41315
117	41315	Software / IT Support	3,228	3,682	4,000	2,190	54.7%	9,700	
	41322	Combined Utilities	-	-	0	0	-	150	
118	41358	Mapping	-	-	1,000	0	0.0%	1,000	
119	41810	Refunds / Reimbursements	90	-	100	0	0.0%	100	
120	42315	General Operating Supplies	618	1,889	800	406	50.7%	1,000	
Total Planning & Zoning Expenditures			280,888	185,312	322,617	98,851		371,651	

Expenditures - Public Safety									
42100	Description	2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes	
121	41100	Compensation	716,433	789,166	736,000	335,057	45.5%	829,100	Police Chief Retirement Leave Payout
122	41101	Admin / Office Wages	78,698	52,617	80,000	0	0.0%	0	
	41108	Compensated Absences Payout	-	-	0	0	-	76,500	
123	41110	Part-Time Officer Wages	2,831	-	0	0	-	0	
124	41114	HEAT / Night Cap / Safe & Sober	3,708	4,457	0	0	-	0	
125	41120	Full-Time Employee Overtime	27,847	38,292	35,000	25,825	73.8%	40,000	
126	41200	FICA & Medicare	15,133	15,125	17,253	6,477	37.5%	18,910	

Expenditures - Public Safety (continued)									
42100	Description	2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes	
127	41205	Paid Health & Dental Insurance	124,152	136,651	138,860	87,521	63.0%	154,000	Copier lease moved from 41400 to reflect a rental/lease moved \$24,235 from 41308
128	41220	PERA	137,980	140,273	142,500	72,487	50.9%	145,350	
129	41225	Life Insurance	735	1,092	1,010	588	58.2%	1,010	
130	41227	State Unemployment Tax	-	0	3,591	0	0.0%	0	
131	41228	MN Paid Leave Tax	-	0	0	1,990	-	4,150	
132	41230	Worker's Comp	35,471	48,712	51,500	18,720	36.3%	50,000	
133	41304	Training & Education	13,755	13,871	15,000	4,121	27.5%	15,000	
134	41308	Professional Services	62,124	63,538	91,000	58,100	63.8%	76,000	
135	41310	Legal Services	-	0	0	0	-	0	
136	41315	Software / IT Support	23,993	26,567	28,000	14,309	51.1%	27,765	
137	41321	Telephone	16,221	17,254	18,000	7,548	41.9%	18,000	
138	41322	Combined Utilities	11,345	12,914	15,000	6,841	45.6%	16,680	
139	41400	Office Equipment	1,405	1,824	2,000	838	41.9%	500	
140	41401	Maintenance Buildings	33,208	39,373	45,000	8,207	18.2%	45,000	
141	41402	Grounds Maintenance	1,314	1,606	2,500	219	8.8%	2,500	
	41403	Police Technology Equipment	-	-	0	0	-	4,500	
	41415	Other Equipment Leases	-	-	0	0	-	26,235	
142	42310	Uniforms	12,905	13,793	12,000	1,379	11.5%	15,000	
143	42312	Motor Fuels	21,980	21,845	25,000	9,460	37.8%	25,000	
144	42315	General Operating Supplies	6,029	7,405	10,000	4,648	46.5%	10,000	
145	42320	Repair / Maintenance Supply	18,164	14,383	20,000	6,881	34.4%	20,000	
146	42360	Liability Insurance	23,129	23,473	25,000	19,032	76.1%	25,000	
147	42362	Property Insurance	8,973	9,953	12,250	11,726	95.7%	12,500	
148	42363	Automotive Insurance	13,786	15,493	18,725	15,759	84.2%	17,000	

189	47590	Capital Outlay	154,824	0	0	0	-	0
190	49720	Transfer to Other Account	50,000	0	0	0	-	0
191	49721	EOY Fund Balance Transfer	-	0	0	0	-	0
Total Public Works Expenditures			761,042	509,757	1,086,717	282,306		516,570

- Parks & Recreation (Operating)

45100		Description	2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes
192	41100	Compensation	13,370	22,059	37,733	23,821	63.1%	61,760	One seasonal positions 520 hours \$21 & One part-time (1040 hr) position \$21.60/hr
193	41101	Admin Wages	11,695	3,058	19,000	0	0.0%	0	
194	41115	Seasonal Part Time	-	0	8,500	0	0.0%	8,375	
195	41120	Full-time Employee Overtime	107	215	500	42	8.3%	500	
196	41200	FICA & Medicare	1,859	1,791	4,500	1,743	38.7%	5,410	
197	41205	Paid Health & Dental Insurance	3,202	4,683	9,500	5,295	55.7%	9,850	
198	41220	PERA	1,855	1,800	4,610	1,774	38.5%	5,100	
199	41225	Life Insurance	27	66	76	44	58.1%	90	
200	41227	State Unemployment Tax	-	0	306	0	0.0%	0	
201	41228	MN Paid Leave Tax	-	0	0	108	-	315	
202	41230	Worker's Comp	306	609	3,100	570	18.4%	2,000	

Expenditures - Parks & Recreation (Continued)

45100		Description	2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	Notes
203	41308	Professional Services	4,745	5,485	5,000	2,111	42.2%	15,500	Widseth Grant Writing Services \$10,000
204	41400	Office Equipment	-	0	250	0	0.0%	0	
205	41401	Maintenance Buildings	-	235	500	240	48.0%	525	
206	41405	Landscaping	377	10,907	5,000	337	6.7%	5,000	
207	42312	Motor Fuels	754	925	2,500	105	4.2%	1,500	
208	42315	General Operating Supplies	5,119	5,251	5,000	4,161	83.2%	6,000	
209	42360	Liability Insurance	214	242	275	204	74.1%	275	
210	42362	Property Insurance	5,300	6,160	2,000	3,075	153.8%	3,100	
211	43228	Equipment Rental	-	95	500	244	48.8%	500	
212	45530	Beach Improvements	-	755	500	0	0.0%	500	
213	47580	Equipment Outlay	-	0	500	0	0.0%	500	
214	47590	Capital Outlay	37,330	3,597	0	0	-	0	
215	49720	Transfer to Other Account	10,000	0	0	0	-	0	
216	49721	EOY Fund Balance Transfer	-	0	0	0	-	0	
Total Parks & Recreation Expenditures			96,259	67,932	109,850	43,875		126,800	

General Fund 100

Summary

Expenditures		2024 Actual	2025 Actual	2026 Budget	6/30/26 2026 YTD	% of Budget	2027 Budget	
198	City Council	26,332	57,513	32,103	14,184	0%	42,127	
199	Administration	510,220	348,795	429,096	183,749	0%	467,860	
200	City Attorney	28,025	18,131	30,000	3,400	0%	35,000	
201	Other General Government	981,557	1,129,599	733,119	161,745	0%	477,800	
202	Planning & Zoning	280,888	185,312	322,617	98,851	0%	371,651	
203	Public Safety	1,624,202	1,603,559	1,545,189	733,351	0%	1,688,200	
204	Public Works	761,042	509,757	1,086,717	282,306	0%	516,570	
205	Parks & Recreation (Operating)	96,259	67,932	109,850	43,875	0%	126,800	

Total Expenditures	4,308,524	3,920,598	4,288,691	1,521,462	3,726,008
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General Fund Levy			3,057,252		
Preliminary GF Levy Increase			(308,858)		
Preliminary GF % Increase			-9.18%		