

General Fund 100

Revenues - All Departments

00000	Description	2024 Actual	2025 Budget	6/30/25 YTD	2026 Budget	Notes
1 31010	Property Taxes	3112759	3,081,316	44,046	0	
2 31900	P & I Delinquent Taxes	67285.48	20,000	2,614	20,000	
3 31920	Tax Forfeiture Land Sales	2153.77	7,500	2,750	7,500	
4 32000	Licenses & Permits (Short Term Rental)	14790.81	12,000	12,300	12,000	<i>Fees will be evaluated at a future meeting</i>
5 32100	Business Licenses & Permits	13620	0	0	0	
6 32170	Golf Cart Permits	14710	14,500	13,062	14,500	
7 32210	Zoning/Land Use	7200	5,000	1,260	5,000	
8 32240	Animal Licenses / Impound Fees	585.02	250	579	500	
9 32300	Building Permits	203458.94	150,000	77,036	150,000	
10 33401	LGA / HACA / MVHC	69530.1	92,350	0	74,315	<i>Forecasted to receive \$20,000 less</i>
11 33410	PERA Aid	0	0	0	0	
12 33416	Police Training Reimb	7095.5	10,000	0	10,000	
13 33430	Police PERA Aids & Reimb	65161.12	68,000	0	70,040	
14 33600	Grants	98212.78	2,500	25,401	25,000	
15 33900	Recycling	75	100	0	100	
16 34100	Reimburse For Services	800	12,000	834	2,000	<i>2022 extreme snowy winter - airport snowplowing increased</i>
17 34101	Hall Rental	1400	1,500	215	5,000	
18 34103	Community Garden Plot Rental	0	0	1,800	3,000	<i>Fees will be evaluated at a future meeting</i>
19 34201	Police Reimbursements	555.83	3,500	0	3,500	<i>Contract settled</i>
20 34202	Pelican Police Contract	62500	65,000	33,125	70,225	
21 34203	E911 Addressing	2,790	2,500	1,315	2,500	
22 34206	Police S&S/NightCap Reimbursements	3,646	8,000	1,643	8,000	
23 34300	Highways and Streets	56,536	2,000	40,704	2,000	
24 34302	Culverts	2,925	3,000	900	3,000	
25 34400	Election Filing Fees	60	0	0	50	
Page Total Revenue		3,807,851	3,561,016	259,584	488,230	

General Fund 100

Revenues - All Departments (Continued)

Notes

26	35100	Fines	15,786	15,000	7,771	15,000
27	35104	Administrative Fines	-	100	50	50
28	36102	Improvements Road/Sewer	-	0	0	0
29	36103	Assessment Search Fees	3,120	2,500	1,050	3,500
30	36200	Miscellaneous & Mailbox Supports	7,723	10,000	6,665	18,500
31	36210	Interest Income	40,538	30,000	9,399	15,000
32	36212	Dividends Income	-	0	0	0
33	36213	Investments Gains/Losses	23,678	0	2,478	0
34	36220	Lease Payments Received	2,880	0	0	0
35	36230	Contributions	2,400	100	0	100
36	36232	Refunds Received	18,905	15,000	326	10,000
37	39201	Transfer From General Fund	-	0	0	0
38	39203	Transfer From Other Fund	423,000	155,000	0	115,000
39			538,031	227,700	27,739	177,150
40			4,345,882	3,788,716	287,324	665,380
Total Revenue				707,400		665,380

Fiscal agent for the Fire District (+\$8,500)
City Hall paid in cash, less forecasted in investments

Transferred from Capital (401) for roads \$5,000 from Cemetery

Expenditures - City Council

			2024 Actual	2025 Budget	6/30/25 YTD	2026 Budget	
41	100	Compensation	18,605	18,600	9,352	18,600	
42	121	PERA	360	360	180	360	
43	122	FICA & Medicare	1,423	1,423	711	1,423	
44	150	Worker's Compensation Insurance	85	120	100	120	
45	300	Professional Services	299	5,000	31,993	5,000	
46	351	Legal Notices & Publications	684	500	541	600	
47	433	Dues & Subscriptions	3,544	3,000	3,640	4,000	
48	437	Training & Education	1,331	3,000	0	2,000	
Total			26,332	\$32,003	46,518	\$32,103	

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Expenditures - Administration

41300		Description	2024 Actual	2025 Budget	6/30/25 YTD	2026 Budget	Notes	
49	100	Compensation	395,431	318,552	85,915	306,967	<i>New Admin Asst wage distribution, 3% COLA</i>	
50	102	Overtime	2,085	500	5,336	500		
51	121	PERA	20,376	23,891	6,666	23,023		
52	122	FICA & Medicare	25,035	24,369	6,487	23,483		
53		MN Paid Leave	-	0	0	1,351		
54	130	Life Insurance	294	634	106	410		
55	131	Paid Health & Dental Insurance	47,029	66,650	11,727	47,620		
56	150	Worker's Compensation Insurance	2,504	2,500	2,090	1,500		
57	200	General Operating	3,904	5,000	6,514	8,000		<i>Based on YTD</i>
58	208	Training & Education	3,356	5,500	550	5,500		
59	220	Repair / Maint Supplies	200	1,000	66	1,000	<i>2026 has 2 elections</i>	
60	256	Elections	4,886	0	2,046	5,000		
61	321	Telephone	2,485	3,500	1,282	3,000		<i>Based on YTD</i>
62	331	Travel Expenses	1,180	1,500	2,430	1,500	<i>2024 CA interview reimbursements</i>	
63	433	Dues & Subscriptions	1,456	1,500	228	1,500		
64	590	Capital Outlay	-	0	0	0		
Total			510,220	455,096	131,444	430,354		

Expenditures - City Attorney

41610		Description	2024 Actual	2025 Budget	6/30/25 YTD	2026 Budget	Notes
65	304	Legal Services	28,025	30,000	7,352	30,000	
Total			28,025	30,000	7,352	30,000	

General Fund 100

Expenditures - Other General Govt

41900		Description	2024 Actual	2025 Budget	6/30/25 YTD	2026 Budget	Notes
66	160	Liability Insurance	7,869	7,500	5,113	7,300	
67	212	Motor Fuels	-	500	0	500	
68	300	Professional Svcs.	9,707	12,000	3,388	13,000	City Hall security monitoring
69	301	Auditing & Accounting	17,947	20,000	14,041	20,000	
70	303	Engineering (General)	38,633	2,500	0	2,500	
71	304	Legal/Prosecution Fees	12,098	9,000	8,979	9,900	10% increase
72	306	Animal Control	11,575	12,000	5,738	12,500	H.A.R.T Contract + 3% Lakes Wildlife Control
73	308	IT / Support	8,491	10,000	5,365	18,500	50% new financial software annual costs
74	310	Fire District	241,094	301,000	150,520	314,019	2026 Contract increase
75	313	Benefits Administration	1,375	1,000	610	1,050	
76	319	Other - Reserves	-	0	0	0	
77	324	Recycling	480	500	280	500	
78	329	Communications	10,828	10,000	0	10,000	
79	362	Property Insurance	3,312	2,750	2,593	14,650	Increase for city hall expansion & remodel
80	381	Combined Utilities	7,432	8,000	8,014	13,000	New City Hall additional sq footage
81	400	Office Equipment	3,006	5,000	1,538	4,000	Based on YTD
82	401	Building Maintenance	7,545	5,000	2,285	9,200	Cleaning of New City Hall + Rugs
83	402	Grounds Maintenance	2,214	3,000	984	3,000	
84	510	Land Acquisition	-	0	0	0	
85	720	Transfer to Other Fund	582,000	0	0	100,000	Transfer to Capital (401) to replenish reserves
86		Equipment CIP (Capital Fund) Transfer	-	270,000	0	306,500	Equipment CIP levy (401) for all departments
87	721	EOY Fund Bal Transfers	-	0	0	0	
88	810	Refunds / Reimbursements	23	500	3,304	500	
Total			965,629	680,250	212,753	860,619	

General Fund 100

Expenditures - Planning & Zoning

41910		2024 Actual	2025 Budget	6/30/25 YTD	2026 Budget	Notes	
89	100	Compensation	93,137	106,029	14,036	94,015	
90	103	Admin / Office Wages	13,283	0	2,751	30,403	
91	104	Commission Wages	2,230	2,000	550	2,500	
92	106	Seasonal Wages	-	0	0	0	
93	121	PERA	7,641	7,953	1,060	9,332	
94	122	FICA & Medicare	7,878	8,112	1,271	9,518	
95		Paid Leave	-	0	0	547	
96	130	Life Insurance	104	210	4	170	
97	131	Paid Health & Dental Insurance	10,115	10,883	(28)	22,475	Admin asst- full year, Planner- half year
98	150	Workers Comp	411	550	460	710	
99	200	General Operating	618	1,000	120	1,000	
100	208	Training & Education	807	2,500	0	2,500	
101	258	Mapping	-	1,000	0	1,000	
102	300	Professional Services	1,000	2,000	1,000	2,000	
103	302	E-911 / Permit Expenses	875	1,000	175	1,000	
104	304	Legal Services	-	0	0	0	
105	308	IT Services	3,228	4,000	2,099	4,000	
106	309	Building Inspector	137,621	100,000	62,222	100,000	
107	331	Travel Expenses	549	500	0	500	
108	351	Legal Notices	1,299	1,500	166	1,500	
109	810	Refunds	90	100	0	100	
Total		280,888	249,337	85,884	283,270		

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Expenditures - Public Safety

42100		Description	2024 Actual	2025 Budget	6/30/25 YTD	2026 Budget	Notes
110	100	Compensation	716,433	698,059	361,699	736,924	5% COLA union, 3% non union
111	102	Overtime	27,847	35,000	14,931	35,000	
112	103	Admin / Office Wages	78,698	76,880	38,336	79,200	3% COLA
113	105	TZD Wages	3,708	0	3,357	0	
114	107	P/T Officer Wages	2,831	9,000	0	0	
115	121	PERA	137,980	129,323	69,748	142,571	
116	122	FICA & Medicare	15,133	16,004	7,519	17,253	
117		MN Paid Leave	-	0	0	3,591	
118	130	Life Insurance	735	1,010	504	1,010	
119	131	Paid Health & Dental Insurance	124,152	132,000	63,951	133,499	
120	150	Worker's Compensation Insurance	35,471	40,000	33,440	50,990	Based on estimated payrolls x WC rate x .74 exp mod
121	160	Liability Insurance	23,129	25,000	17,044	25,000	
122	200	General Operating	6,029	9,500	4,722	10,000	
123	208	Training & Education	13,755	15,000	5,982	15,000	
124	212	Motor Fuels	21,980	25,000	9,610	25,000	
125	220	Repair / Maint	18,164	20,000	6,823	20,000	
126	300	Professional Services	62,124	87,500	58,990	91,000	Axon contract, Cellebrite Phone Extension, CWC Mgmt
127	304	Legal Services	-	0		0	
128	308	IT / Support	23,993	28,000	15,460	28,000	
129	321	Telephone	16,221	18,000	8,743	18,000	
130	362	Property Insurance	8,973	8,000	7,542	12,250	
131	363	Automotive Insurance	13,786	12,000	11,858	18,725	
132	381	Combined Utilities	11,345	15,000	6,158	15,000	
133	400	Office Equipment	1,405	2,000	952	2,000	
134	401	Building Maintenance	33,208	45,000	56,710	45,000	
135	402	Grounds Maintenance	1,314	2,500	584	2,500	
136	417	Uniforms	12,905	12,000	9,895	12,000	
137	590	Capital Outlay	212,882	0	36,624	0	
138	720	Transfer to Other	-	0	0	0	
Total			1,624,202	1,461,776	851,181	1,539,513	

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Expenditures - Public Works

43000		Description	2024 Actual	2025 Budget	6/30/25 YTD	2026 Budget	Notes
139	100	Compensation	203,256	182,088	102,417	194,334	3% COLA
140	102	Overtime	1,351	1,785	287	2,000	
141	106	Seasonal / Part Time	3,498	5,000	962	5,000	
142	121	PERA	15,002	13,657	7,513	15,100	
143	122	FICA & Medicare	15,316	14,450	7,569	15,402	
144		MN Paid Leave	-	0	0	877	
145	130	Life Insurance	241	290	160	290	
146	131	Paid Health & Dental Insurance	39,395	34,100	15,177	35,180	
147	150	Worker's Compensation Insurance	11,599	15,000	12,540	12,600	
148	160	Liability Insurance	1,360	1,200	818	1,200	
149	200	General Operating	2,008	2,000	725	2,000	
150	208	Training & Education	240	1,000	0	1,000	
151	212	Motor Fuels	18,103	35,000	10,157	30,000	
152	220	Equipment - Repairs & Maint	54,765	35,000	24,291	36,750	
153	222	Landscaping	-	1,500	0	0	
154	223	Salt / Sand	8,633	9,000	0	9,000	5% increase- inflationary
155	224	Aggregate Materials	69,324	25,000	0	26,250	
156	225	Blacktop Repair	49,740	25,000	181	26,250	5% increase- inflationary
157	226	Sign Materials	2,630	1,500	1,708	3,000	
158	228	Equipment Rental	844	1,500	85	1,500	Based on YTD
159	229	Culverts/MB Supports	4,242	2,500	1,871	2,500	
160	240	Small Tools / Minor Equip	1,797	2,000	449	2,000	Based on historical values
161	300	Professional Services	3,742	2,500	4,875	4,000	
162	308	IT Services	2,421	3,280	1,574	3,280	
163	321	Telephone	1,560	3,000	745	2,000	
164	331	Travel Expenses	-	500	0	500	
165	362	Property Insurance	4,215	4,000	3,771	1,190	
Page Total			515,282	421,850	197,874	433,203	

General Fund 100

Expenditures - Public Works (Continued)

43000		Description	2024 Actual	2025 Budget	6/30/25 YTD	2026 Budget	Notes
166	363	Automotive Insurance	2,298	2,000	1,976	3,125	
167	381	Combined Utilities	5,481	7,500	4,475	7,500	
168	401	Building Maintenance	605	2,000	5,834	4,000	Older building- anticipate more maintenance
169	417	Uniforms	1,336	1,500	560	1,575	5% increase- inflationary
170	531	Dustcoating	31,216	35,000	32,777	35,000	
171	533	Road Improvements	-	300,000	0	300,000	Streets CIP
172	590	Capital Outlay	154,824	0	0	0	
173	602	Long Term Debt Allowance	-	0		0	
174	720	Transfer	50,000	0	0	0	
Total			761,042	769,850	243,497	784,403	

Parks & Recreation (Operating)

45100		Description	2024 Actual	2025 Budget	6/30/25 YTD	2026 Budget	Notes
175	100	Compensation	13,370	57,315	7,264	37,733	3% COLA
176	102	Overtime	107	561	93	500	
177	103	Admin Wages	11,695	0	2,041	23,234	
178	106	Seasonal Part Time	-	8,500	0	8,500	
179	121	PERA	1,855	4,300	695	4,610	
180	122	FICA & Medicare	1,859	5,078	696	5,353	
181		MN Paid Leave	-	0	0	306	
182	130	Life Insurance	27	58	36	76	
183	131	Paid Health & Dental Insurance	3,202	9,092	2,097	8,543	
184	150	Worker's Compensation Insurance	306	500	418	2,950	
185	160	Liability Insurance	214	250	170	275	
Page Total			32,634	85,654	13,511	92,080	

General Fund 100

Parks & Recreation (Continued)

45100		Description	2024 Actual	2025 Budget	6/30/25 YTD	2026 Budget	Notes
186	210	General Operating	5,119	5,000	829	5,000	
187	212	Motor Fuels	754	2,500	169	2,500	
188	222	Landscaping	377	5,000	0	5,000	
189	228	Equipment Rental	-	500	0	500	
190	300	Professional Services	4,745	5,000	1,330	5,000	
191	362	Property Insurance	5,300	5,000	4,714	2,000	
192	400	Equipment	-	250	0	250	
193	401	Building Maintenance	-	500	208	500	
194	530	Beach Improvements	-	500	142	500	
195	580	Equipment Outlay	-	500	0	500	
196	590	Capital Outlay	37,330	0	3,056	0	
197	720	Transfer to Other	10,000	0	0	0	
Total			96,259	110,404	23,957	113,830	

General Fund 100

Summary

Expenditures		2024 Actual	2025 Budget	6/30/25 YTD	2026 Budget
198	City Council	26,332	32,003	46,518	32,103
199	Administration	510,220	455,096	131,444	430,354
200	City Attorney	28,025	30,000	7,352	30,000
201	Other General Government	965,629	680,250	212,753	860,619
202	Planning & Zoning	280,888	249,337	85,884	283,270
203	Public Safety	1,624,202	1,461,776	851,181	1,539,513

204	Public Works	761,042	769,850	243,497	784,403
205	Parks & Recreation (Operating)	96,259	110,404	23,957	113,830
Total Expenditures		4,292,596	3,788,715	1,602,587	4,074,092

General Fund Levy 3,408,712
 Preliminary GF Levy Increase 327,396
 Preliminary GF % Increase **10.63%**