

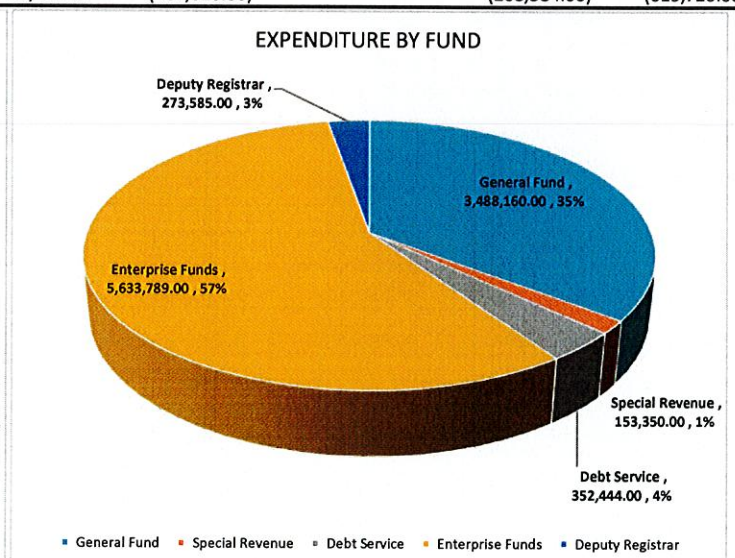
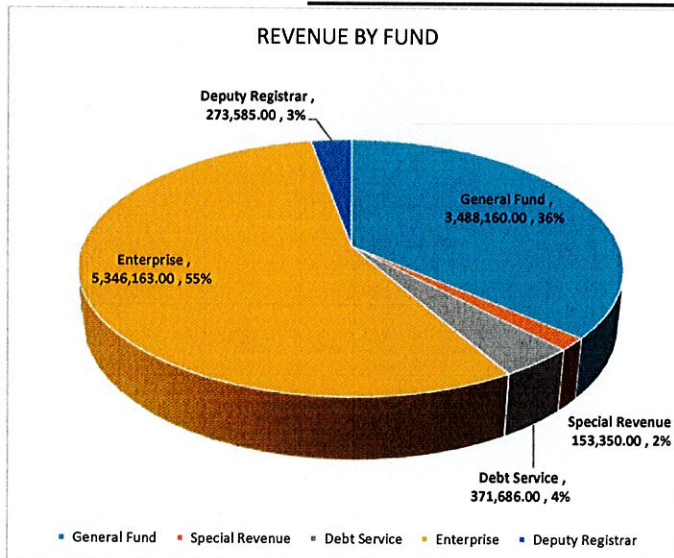
CITY OF MILACA 2026 SUMMARY BUDGET

SUMMARY ALL GOVERNMENTAL FUNDS

	General Fund	Special Revenue Funds	Debt Service Funds	Enterprise Funds	Custodial Funds Deputy Registrar	Total 2026 Budget	Total 2025 Budget
REVENUES							
Taxes	\$ 763,087.00		295,370.00			\$ 1,058,457.00	1,008,314.00
Tax Increment			45,000.00			\$ 45,000.00	42,000.00
Taxes Other	12,425.00	30,775.00				\$ 43,200.00	34,900.00
Franchise Taxes	\$ 8,700.00					\$ 8,700.00	8,825.00
Special Assessments	\$ 4,300.00					\$ 4,300.00	3,275.00
Licenses, Permits and Fees	\$ 70,450.00					\$ 70,450.00	68,800.00
Intergovernmental	\$ 1,519,707.00					\$ 1,519,707.00	1,286,863.00
Charges for Services	\$ 259,691.00			1,184,795.00		\$ 1,444,486.00	1,319,154.00
Fines	\$ 16,300.00					\$ 16,300.00	16,010.00
Interest Income	90,000.00	10,075.00		49,000.00	185.00	\$ 149,260.00	155,485.00
Contributions/Donations		101,000.00				\$ 101,000.00	101,000.00
Miscellaneous	35,500.00			1,032,500.00	200.00	\$ 1,068,200.00	317,850.00
Sales	300,000.00			3,079,868.00	273,200.00	\$ 3,653,068.00	3,708,161.00
TOTAL REVENUES	\$ 3,080,160.00	\$ 141,850.00	\$ 340,370.00	\$ 5,346,163.00	\$ 273,585.00	\$ 9,182,128.00	\$ 8,070,637.00
TOTAL TRANSFERS IN	\$ 408,000.00	\$ 11,500.00	\$ 31,316.00			\$ 450,816.00	450,816.00
GRAND TOTAL REVENUES	\$ 3,488,160.00	\$ 153,350.00	\$ 371,686.00	\$ 5,346,163.00	\$ 273,585.00	\$ 9,632,944.00	\$ 8,521,453.00

EXPENDITURES							
General Government	722,252.00					\$ 722,252.00	740,009.00
Public Safety	1,275,494.00					\$ 1,275,494.00	1,230,152.00
Public Works	349,664.00					\$ 349,664.00	639,843.00
Parks and Recreation	202,836.00					\$ 202,836.00	178,793.00
Library	30,100.00					\$ 30,100.00	27,200.00
Airport	113,661.00					\$ 113,661.00	130,555.00
Capital Outlay	762,837.00			1,239,563.00		\$ 2,002,400.00	686,540.00
Debt Principal/Lease			272,383.00	248,000.00		\$ 520,383.00	459,252.00
Debt Interest & Other Charges			77,411.00	8,205.00		\$ 85,616.00	110,006.00
Miscellaneous			2,650.00			\$ 2,650.00	2,650.00
Operating Expenses		33,850.00		3,838,021.00	273,585.00	\$ 4,145,456.00	4,485,357.00
TOTAL EXPENDITURES	3,456,844.00	33,850.00	352,444.00	5,333,789.00	273,585.00	\$ 9,450,512.00	\$ 8,690,357.00
TOTAL TRANSFERS OUT	31,316.00	119,500.00		300,000.00		450,816.00	450,816.00
GRAND TOTAL EXPENDITURES	\$ 3,488,160.00	\$ 153,350.00	\$ 352,444.00	\$ 5,633,789.00	\$ 273,585.00	\$ 9,901,328.00	\$ 9,141,173.00

EXCESS (DEFICIT)	-	-	19,242.00	(287,626.00)	-	(268,384.00)	(619,720.00)
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	CITY OF MILACA 2026 FINAL BUDGET			PAGE 1
	GENERAL FUND REVENUE	2025	2026	NOTES
		FINAL	FINAL	
COA	Account Title	BUDGET	BUDGET	
101-31010	Current Ad Valorem Taxes	706,070.00	763,087.00	
101-31020	Delinquent Ad Valorem Taxes	5,000.00	10,000.00	
101-31030	Mobile Home Tax	1,800.00	1,200.00	
101-31410	Lodging Tax	500.00	500.00	
101-31910	Penalties and Interest AdValTx	600.00	725.00	
	TOTAL GENERAL PROPERTY TAXES	\$ 713,970.00	\$ 775,512.00	
101-32005	Excavation Permits	1,500.00	1,500.00	
101-32101	Cigarette/THC License	1,000.00	2,500.00	
101-32102	Animal License	800.00	500.00	
101-32110	Liquor License	13,500.00	14,450.00	
101-32210	Building Permits	46,000.00	46,000.00	
101-32230	Plumbing Connection Permits	6,000.00	5,500.00	
	TOTAL PERMITS AND LICENSE	\$ 68,800.00	\$ 70,450.00	
101-33160	Other Grants/Gifts			
101-33401	Local Government Aid	1,060,753.00	1,051,894.00	
101-33402	Market Value Credit	500.00	500.00	
101-33405	Pera Increase Aid			
101-33406	Airport State Aid/Grants	98,400.00	325,692.00	Airport M & O/Airport proj Grant proceeds
101-33407	Police State Aid	68,000.00	81,662.00	Based on current year State Aid
101-33408	Fire Pension State Aid			
101-33409	Police Training State Aid	5,600.00	5,600.00	
101-33422	Other State Aid Grants	53,610.00	54,359.00	
101-33502	FEMA Grant			
	TOTAL GRANTS AND STATE AID	\$ 1,286,863.00	\$ 1,519,707.00	
101-34101	Office Space Rental	12,400.00	14,400.00	Dep Reg and Ambulance Bldg
101-34103	Zoning and Subdivision Fees	5,500.00	15,000.00	
101-34104	Plan Check Fee	25,000.00	15,000.00	
101-34107	Assessment Search Fees	500.00	600.00	
101-34111	Airport Leases	11,000.00	11,340.00	
101-34112	Other Leases	3,000.00	3,200.00	
101-34113	Rental Property Fee	250.00	100.00	
	TOTAL CHARGES FOR SERVICES	\$ 57,650.00	\$ 59,640.00	
101-34200	Police Administration Fee	550.00	175.00	
101-34201	Liaison - School Portion	28,037.00		
101-34202	Special Fire Protection Svcs	101,425.00	133,876.00	Fire Contracts Increased due to wage incr
101-34204	Crossing Guard			
101-34206	Public Works Service Charges	3,000.00	1,500.00	
101-34207	Impound Fees			
101-34208	Fire Calls	21,000.00	17,000.00	
	TOTAL PUBLIC SAFETY	\$ 154,012.00	\$ 152,551.00	
101-34750	Other Charges			
101-34780	Park Fees	33,000.00	37,500.00	
	TOTAL CULTURE AND RECREATION	\$ 33,000.00	\$ 37,500.00	
101-34921	Airport Fuel Sales	19,000.00	10,000.00	
	TOTAL OTHER CHARGES	\$ 19,000.00	\$ 10,000.00	
101-35100	Court Fines	15,500.00	15,500.00	
101-35102	Parking Fines	450.00	700.00	
101-35105	Administrative Fines	60.00	100.00	
	TOTAL FINES AND FORFEITS	\$ 16,010.00	\$ 16,300.00	

CITY OF MILACA 2026 FINAL BUDGET				PAGE 2
	GENERAL FUND REVENUE	2025	2026	
		FINAL	FINAL	
COA	Account Title	BUDGET	BUDGET	NOTES
101-36100	Special Assessments	3,025.00	4,000.00	
101-36102	Penalties and Interest	250.00	300.00	
	TOTAL SPECIAL ASSESSMENTS	\$ 3,275.00	\$ 4,300.00	
101-36200	Miscellaneous Revenues	241,000.00	5,500.00	
101-36201	Unrealized Gain on Investment			
101-36202	Gain on Investment			
101-36204	Miscellaneous Refunds	25,000.00	10,000.00	
101-36207	Premium Paid on Investment			
101-36210	Interest Earnings	105,125.00	90,000.00	
101-36230	Contributions and Donations	20,000.00	20,000.00	
	TOTAL MISCELLANEOUS REVENUES	\$ 391,125.00	\$ 125,500.00	
101-38050	Cable TV Revenues	8,825.00	8,700.00	
	TOTAL OTHER PROPIETARY FUND REV	\$ 8,825.00	\$ 8,700.00	
101-39100	Sale of Property		300,000.00	Sale of Lots-Milaca Junction
101-39101	Sales of General Fixed Assets			
101-39105	Insurance Proceeds			
	TOTAL OTHER FINANCING SOURCES	\$ -	\$ 300,000.00	
101-39203	Transfer from Other Fund	8,000.00	8,000.00	
101-39204	Transfer from Fire Dept Reserv	100,000.00	100,000.00	
101-39209	Transfer from Liquor	300,000.00	300,000.00	
	TOTAL TRANSFERS FROM OTHER FUNDS	\$ 408,000.00	\$ 408,000.00	
101-39300	Proceeds-Gen Long-term Debt			Bond proceeds Street
	TOTAL PROCEEDS OF LONG TERM DEBT	-	-	
	TOTAL GENERAL FUND REVENUE	\$ 3,160,530.00	\$ 3,488,160.00	

CITY OF MILACA 2026 FINAL BUDGET

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GENERAL FUND EXPENDITURES

2025

2026

NOTES

FINAL

FINAL

BUDGET

BUDGET

COA

COUNCIL

101-41110-103	Part-Time Employees	13,200.00	13,200.00	
101-41110-121	PERA			
101-41110-122	FICA	200.00	200.00	
101-41110-201	Office Supplies	250.00	250.00	
101-41110-208	Training and Travel			
101-41110-217	Other Operating Supplies	250.00	250.00	
101-41110-351	Legal Notices Publishing	3,000.00	6,000.00	
101-41110-433	Dues and Subscriptions	3,000.00	3,500.00	
Total Council		\$ 19,900.00	\$ 23,400.00	

PLANNING COMMISSION

101-41120-208	Training and Travel			
101-41120-308	Commission	1,500.00	1,500.00	
101-41120-352	General Notices and Pub Info	600.00	1,500.00	
101-41120-310	Other Professional Services	20,000.00	25,000.00	
Total Planning Commission		\$ 22,100.00	\$ 28,000.00	

CITY MANAGER

101-41310-101	Full-Time Regular	49,847.00	54,990.00	Allocated
101-41310-121	PERA	4,071.00	4,091.00	Allocated
101-41310-122	FICA	4,152.00	4,177.00	Allocated
101-41310-131	Employer Paid Health	10,977.00	11,655.00	Allocated
101-41310-132	Employer Paid Health Saving	2,700.00	3,000.00	Allocated
101-41310-133	Employer Paid Dental	3,500.00	250.00	Allocated
101-41310-134	Employer Paid Disability	600.00	325.00	Allocated
101-41310-201	Office Supplies	800.00	500.00	
101-41310-208	Training and Travel	3,000.00	1,000.00	
101-41310-212	Auto Expense (Fuel/Repair)			
101-41310-310	Other Professional Services	250.00		Recruitment Services removed
101-41310-321	Telephone	650.00	600.00	
Total City Manager		\$ 80,547.00	\$ 80,588.00	

ELECTIONS

101-41410-217	Other Operating Supplies		3,250.00	
101-41410-437	Other Miscellaneous		300.00	
Total Elections		\$ -	\$ 3,550.00	

CITY TREASURER

101-41510-101	Full-Time Regular	60,385.00	64,651.00	Allocated across funds
101-41510-102	Overtime	750.00	500.00	Allocated across funds
101-41510-121	PERA	4,751.00	4,950.00	Allocated across funds
101-41510-122	FICA	4,846.00	4,895.00	Allocated across funds
101-41510-131	Employer Paid Health	18,417.00	20,163.00	Allocated across funds
101-41510-132	Employer Paid Health Saving	4,950.00	4,000.00	
101-41510-133	Employer Paid Dental	400.00	400.00	
101-41510-134	Employer Paid Disability	425.00	500.00	
101-41510-201	Office Supplies	600.00	1,000.00	
101-41510-208	Training and Travel	1,500.00	750.00	
101-41510-240	Small Tools and Minor Equip	750.00	250.00	
101-41510-309	EDP, Software and Design	2,500.00	2,000.00	
Total City Treasurer		\$ 100,274.00	\$ 104,059.00	

CONTRACTED SERVICES

101-41540-301	Auditing and Acctg Services	20,500.00	23,500.00	Allocated across funds-Federal Audit in 2026
101-41550-300	Professional Svcs-Assessor	14,000.00	14,500.00	
101-41610-304	Attorney Legal Fees	72,000.00	73,000.00	
Total Contracted Services		\$ 106,500.00	\$ 111,000.00	

CITY OF MILACA 2026 FINAL BUDGET				Page 4
	GENERAL FUND EXPENDITURES	2025	2026	
		FINAL	FINAL	
		BUDGET	BUDGET	
	CITY HALL			
101-41940-101	Full-Time Regular	51,736.00	55,260.00	Allocated across funds
101-41940-102	Overtime	250.00	400.00	
101-41940-103	Part-Time Employees			
101-41940-121	PERA	3,880.00	4,000.00	
101-41940-122	FICA	3,960.00	8,000.00	
101-41940-131	Employer Paid Health	17,075.00	19,130.00	Includes Mn Paid Medical Leave
101-41940-132	Employer Paid Health Saving	4,500.00	5,000.00	
101-41940-133	Employer Paid Dental	2,000.00	1,000.00	
101-41940-134	Employer Paid Disability	750.00	500.00	
101-41940-142	Unemployment Benefit Pymts/Pd Fam Leave			
101-41940-151	Workers Comp Insurance Prem	48,000.00	52,800.00	
101-41940-201	Office Supplies	6,000.00	5,000.00	
101-41940-202	Copier/Printer Supplies			
101-41940-217	Other Operating Supplies	3,500.00	2,500.00	
101-41940-225	Landscaping Materials	1,500.00	750.00	
101-41940-240	Small Tools and Minor Equip	15,000.00	3,500.00	
101-41940-306	Bank Fees/Charges	300.00	450.00	
101-41940-309	EDP, Software and Design	25,000.00	10,000.00	
101-41940-310	Other Professional Services	30,000.00	35,000.00	
101-41940-321	Telephone	2,500.00	3,500.00	
101-41940-322	Postage	4,500.00	2,500.00	
101-41940-361	Liability/Property	70,000.00	73,415.00	Incr due to appraisal report
101-41940-363	Automotive Ins	9,500.00	12,000.00	Incr due to appraisal report
101-41940-381	Utilities	17,000.00	14,000.00	
101-41940-401	Repairs/Maint Buildings	51,299.00	7,500.00	Carpet Replacement
101-41940-433	Dues and Subscriptions	5,000.00	2,500.00	
101-41940-437	Other Miscellaneous	3,000.00	4,000.00	
101-41940-570	Office Equip and Furnishings	18,000.00	4,340.00	computers/renew Firewall
Total City Hall		\$ 394,250.00	\$ 327,045.00	
COA	POLICE DEPARTMENT			
101-42110-101	Full-Time Regular	575,897.00	566,062.00	If 2 new hires are added =7 officers
101-42110-102	Overtime	15,000.00	45,000.00	
101-42110-108	Full-Time Clerical	50,167.00	52,675.00	Cross Trained for Water and Sewer
101-42110-110	Part-Time Police Officer	2,800.00	2,800.00	
101-42110-121	PERA			
101-42110-122	FICA	8,500.00	9,500.00	
101-42110-123	Police Pension Contributions	102,730.00	89,250.00	
101-42110-131	Employer Paid Health	131,318.00	128,357.00	
101-42110-132	Employer Paid Health Saving	39,000.00	30,000.00	
101-42110-133	Employer Paid Dental	4,500.00	3,000.00	
101-42110-134	Employer Paid Disability	4,800.00	4,800.00	
101-42110-142	Unemployment Benefit Payments			
101-42110-201	Office Supplies	1,000.00	1,500.00	
101-42110-208	Training and Travel	3,500.00	6,000.00	
101-42110-212	Auto Expense (Fuel/Repair)	25,000.00	25,000.00	
101-42110-221	Equipment Parts/Repairs	2,500.00	2,500.00	
101-42110-226	Radio Repair	150.00	750.00	
101-42110-240	Small Tools and Minor Equip	5,000.00	7,500.00	
101-42110-242	PD Reserve Purchase			
101-42110-305	Medical and Dental Fees	750.00	1,200.00	1 new hires
101-42110-309	EDP, Software and Design	16,000.00	16,000.00	
101-42110-310	Other Professional Services	4,500.00	5,000.00	
101-42110-321	Telephone	8,000.00	10,000.00	
101-42110-343	Other Advertising	100.00	100.00	
101-42110-381	Utilities			
101-42110-434	Uniforms	9,750.00	9,750.00	1000 per officer/includes \$ for new hires
101-42110-437	Other Miscellaneous	3,000.00	3,000.00	
101-42110-550	Motor Vehicles			
101-42110-520	Improvement Building		7,500.00	Carpet replacement
101-42110-580	Other Equipment	15,500.00	9,800.00	PD Server/Computer
Total Police Department		\$ 1,029,462.00	\$ 1,037,044.00	

CITY OF MILACA 2026 FINAL BUDGET				Page 5
GENERAL FUND EXPENDITURES		2025	2026	
		FINAL	FINAL	
		BUDGET	BUDGET	
FIRE DEPARTMENT		BUDGET	BUDGET	
101-42280-103	Part-Time Employees	81,190.00	95,400.00	Actual YTD 2025 95,370
101-42280-122	FICA	7,000.00	7,500.00	
101-42280-142	Unemployment Benefit Payments			
101-42280-151	Worker s Comp Insurance Prem	13,000.00	19,500.00	
101-42280-201	Office Supplies	250.00	250.00	
101-42280-208	Training and Travel	10,000.00	10,000.00	
101-42280-212	Auto Expense (Fuel/Repair)	18,000.00	18,000.00	
101-42280-217	Other Operating Supplies	2,500.00	2,500.00	
101-42280-221	Equipment Parts/Repairs	9,500.00	17,500.00	
101-42280-226	Radio Repair			
101-42280-240	Small Tools and Minor Equip	8,500.00	12,000.00	
101-42280-241	Reserve Purchase			
101-42280-305	Medical and Dental Fees	3,500.00	6,000.00	
101-42280-309	EDP, Software and Design	4,000.00	4,000.00	
101-42280-310	Other Professional Services	6,500.00	6,800.00	
101-42280-321	Telephone	3,000.00	2,700.00	
101-42280-361	Liability/Property	5,000.00	7,750.00	Incr due to appraisal report
101-42280-363	Automotive Ins	3,900.00	4,500.00	
101-42280-381	Utilities	18,000.00	19,000.00	
101-42280-384	Refuse/Garbage Disposal	350.00	350.00	
101-42280-401	Repairs/Maint Buildings	7,500.00	8,000.00	
101-42280-433	Dues and Subscriptions	500.00	500.00	
101-42280-434	Uniforms	5,000.00	10,000.00	
101-42280-437	Other Miscellaneous	3,500.00	3,500.00	
101-42280-520	Buildings and Structures			
101-42280-530	Improv Other Than Bldgs			
101-42280-580	Other Equipment		12,000.00	SCBA,turnout gear, air tanks
101-42280-602	Fire Hall Loan Payment			
101-42280-612	Other Long-Term Oblig Interest			
Total Fire Department		\$ 210,690.00	\$ 267,750.00	
BUILDING INSPECTIONS				
101-42400-101	Full-Time Regular			
101-42400-122	FICA			
101-42400-201	Office Supplies			
101-42400-240	Small Tools and Minor Equip			
101-42400-201	Office Supplies	200.00	100.00	
101-42400-300	Professional Srvs	48,000.00	50,000.00	Contracted Services-
101-42400-310	Other Professional Services			
101-42400-437	Other Miscellaneous	200.00	200.00	
Total Building Inspections		\$ 48,400.00	\$ 50,300.00	

	CITY OF MILACA 2026 FINAL BUDGET			Page 6
		2025	2026	
	GENERAL FUND EXPENDITURES	FINAL	FINAL	
COA	PUBLIC WORKS DEPARTMENT	BUDGET	BUDGET	NOTES
101-43000-101	Full-Time Regular	67,974.00	88,484.00	
101-43000-102	Overtime	6,000.00	4,500.00	
101-43000-103	Part-Time Employees	6,781.00	6,795.00	Allocated
101-43000-104	Temp-Summer/Winter Help	11,351.00	12,000.00	Allocated
101-43000-121	PERA	5,607.00	6,200.00	
101-43000-122	FICA	6,208.00	6,550.00	
101-43000-131	Employer Paid Health	24,758.00	25,900.00	
101-43000-132	Employer Paid Health Saving	6,000.00	6,275.00	
101-43000-133	Employer Paid Dental	600.00	500.00	
101-43000-134	Employer Paid Disability	625.00	650.00	
101-43000-135	Employer Paid Life	85.00	85.00	
101-43000-208	Training and Travel	3,000.00	4,500.00	
101-43000-212	Auto Expense (Fuel/Repair)	22,489.00	15,000.00	
101-43000-215	Shop Supplies	3,000.00	1,000.00	
101-43000-216	Chemicals and Chem Products	15,500.00	20,000.00	
101-43000-217	Other Operating Supplies	5,000.00	4,000.00	
101-43000-221	Equipment Parts/Repairs	35,000.00	25,000.00	
101-43000-226	Radio Repair			
101-43000-230	Safety	2,500.00	3,500.00	
101-43000-240	Small Tools and Minor Equip	4,000.00	8,000.00	
101-43000-241	Reserve Purchase		60,000.00	Replace 2001 Sterling Plow Truck
101-43000-303	Engineering Fees	10,000.00	25,000.00	
101-43000-305	Medical and Dental Fees	500.00	500.00	
101-43000-309	EDP, Software and Design	1,650.00	2,000.00	
101-43000-310	Other Professional Services	7,355.00	7,500.00	
101-43000-311	Snow Removal	5,000.00	2,500.00	
101-43000-312	Compost	2,000.00	3,000.00	
101-43000-321	Telephone	5,000.00	2,500.00	
101-43000-380	Street Lights	40,000.00	40,000.00	
101-43000-381	Utilities	20,000.00	15,000.00	
101-43000-384	Refuse/Garbage Disposal	500.00	250.00	
101-43000-401	Repairs/Maint Buildings	5,000.00	5,000.00	
101-43000-403	Repairs/Maint Streets	50,000.00	50,000.00	Sealcoat streets
101-43000-433	Dues and Subscriptions	250.00	275.00	
101-43000-434	Uniforms	4,500.00	7,200.00	
101-43000-520	Buildings and Structures	3,000.00	24,000.00	Fix concrete on shop floor
101-43000-530	Improv Other Than Bldgs/Streets, etc.	338,610.00	168,000.00	Milaca Development Addition.
101-43000-580	Other Equipment	15,000.00		
101-43000-606	Capital Lease Payment			
101-43000-610	Interest Expense			
Total Public Works Department		\$ 734,843.00	\$ 651,664.00	

	CITY OF MILACA 2026 FINAL BUDGET			Page 7
	GENERAL FUND EXPENDITURES	2025	2026	
COA	PUBLIC WORKS DEPARTMENT	FINAL	FINAL	
		BUDGET	BUDGET	
	PARKS			
101-45200-101	Full-Time Regular	74,757.00	88,486.00	
101-45200-102	Overtime	1,500.00	1,000.00	
101-45200-103	Part-Time Employees	6,783.00	6,800.00	
101-45200-104	Temp-Summer Help	6,400.00	6,400.00	
101-45200-109	Temp-Trail Maintenance		2,500.00	
101-45200-121	PERA	6,087.00	7,150.00	
101-45200-122	FICA	6,208.00	6,500.00	
101-45200-131	Employer Paid Health	24,758.00	25,900.00	
101-45200-132	Employer Paid Health Saving	6,000.00	6,275.00	
101-45200-133	Employer Paid Dental	600.00	600.00	
101-45200-134	Employer Paid Disability	600.00	600.00	
101-45200-208	Training and Travel			
101-45200-212	Auto Expense (Fuel/Repair)	5,000.00	5,250.00	
101-45200-215	Shop Supplies	500.00	500.00	
101-45200-216	Chemicals and Chem Products	750.00	750.00	
101-45200-221	Equipment Parts/Repairs	2,500.00	3,500.00	
101-45200-225	Landscaping Materials	3,000.00	6,000.00	
101-45200-240	Small Tools and Minor Equip	2,500.00	1,500.00	
101-45200-241	Reserve Purchase			
101-45200-309	EDP, Software and Design	350.00	350.00	
101-45200-310	Other Professional Services	6,000.00	7,000.00	
101-45200-321	Telephone	600.00	775.00	
101-45200-381	Utilities	7,000.00	4,500.00	
101-45200-384	Refuse/Garbage Disposal	3,000.00	3,000.00	
101-45200-401	Repairs/Maint Buildings	4,000.00	7,500.00	
101-45200-415	Other Equipment Rentals	3,000.00	3,000.00	
101-45200-434	Uniforms			
101-45200-437	Other Miscellaneous	6,900.00	7,000.00	
101-45200-520	Buildings and Structures			
101-45200-530	Improv Other Than Bldgs		15,000.00	Rec Park Swing
101-45200-580	Other Equipment		25,000.00	Mower purchase
101-45200-606	Capital Lease Payment			
101-45200-610	Interest Expense			
Total Parks Department		\$ 178,793.00	\$ 242,836.00	

CITY OF MILACA 2026 FINAL BUDGET				Page 8
	GENERAL FUND EXPENDITURES	2025 FINAL BUDGET	2026 FINAL BUDGET	NOTES
COA	SEASONAL EMPLOYEES			
101-45210-105	Temp-Winter Help	4,000.00	4,000.00	
101-45210-122	FICA			
Total Recreation Winter Temp Employees		\$ 4,000.00	\$ 4,000.00	
	LIBRARY			
101-45500-103	Part-Time Employees			
101-45500-121	PERA			
101-45500-122	FICA			
101-45500-217	Other Operating Supplies	600.00	600.00	
101-45500-240	Small Tools and Minor Equip			
101-45500-310	Other Professional Services	5,750.00	6,500.00	
101-45500-321	Telephone	600.00	750.00	
101-45500-381	Utilities	18,000.00	19,000.00	
101-45500-401	Repairs/Maint Buildings	2,000.00	3,000.00	
101-45500-437	Other Miscellaneous	250.00	250.00	
101-45500-530	Improv Other Than Bldgs			
Total Library		\$ 27,200.00	\$ 30,100.00	
101-45600-310	Other Professional Services			
101-45600-381	Utilities			
101-45600-437	Other Miscellaneous			
101-45600-530	Improv Other Than Bldgs			
	SENIOR CENTER			
101-49010-310	Other Professional Services			
101-49010-361	Liability/Property	1,100.00	1,800.00	
101-49010-381	Utilities	4,000.00	4,000.00	
101-49010-401	Repairs/Maint Buildings	7,500.00	10,000.00	Needs Improvements Flooring
101-49010-437	Other Miscellaneous	500.00	750.00	
Total Senior Center		\$ 13,100.00	\$ 16,550.00	
	MISC			
101-49200-450	Unallocated	3,100.00	3,100.00	Inititive Foundation budget
101-49200-455	Farmer s Market			
101-49200-470	Unrealized Loss			
101-49200-471	Loss on Investment			
101-49200-730	Transfer to Other Fund	31,316.00	31,316.00	Lease Transfer to DS
Total Unallocated		\$ 34,416.00	\$ 34,416.00	
	AIRPORT			
101-49810-101	Full-Time Regular	40,768.00	50,833.00	
101-49810-102	Overtime	750.00	500.00	
101-49810-103	Part-Time Employees	6,781.00	2,300.00	
101-49810-104	Temp-Summer Help	6,400.00	6,400.00	
101-49810-121	PERA	3,608.00	3,800.00	
101-49810-122	FICA	3,058.00	3,200.00	
101-49810-131	Employer Paid Health	12,379.00	12,950.00	
101-49810-132	Employer Paid Health Saving	3,000.00	3,250.00	
101-49810-133	Employer Paid Dental	295.00	300.00	
101-49810-134	Employer Paid Disability	295.00	325.00	
101-49810-134	Training and Travel	1,000.00	500.00	
101-49810-212	Auto Expense (Fuel/Repair)	1,750.00	1,750.00	
101-49810-217	Other Operating Supplies	800.00	800.00	
101-49810-221	Equipment Parts/Repairs	2,000.00	3,000.00	
101-49810-270	Fuel for Resale	15,000.00	10,000.00	
101-49810-310	Other Professional Services	10,000.00	5,645.00	
101-49810-321	Telephone	3,000.00	2,200.00	
101-49810-361	Liability/Property	1,000.00	3,000.00	
101-49810-363	Automotive Ins	500.00	1,500.00	
101-49810-381	Utilities	3,500.00	3,850.00	
101-49810-401	Repairs/Maint Buildings	3,621.00	1,500.00	
101-49810-421	Credit Card/Bank Fees	1,800.00	1,800.00	
101-49810-437	Other Miscellaneous	750.00	1,455.00	
101-49810-520	Improvement Buildings			Removed AD repairs
101-49810-530	Improv Other Than Bldgs	15,000.00	355,000.00	Taxi Lanes pavement
101-49810-580	Other Equipment	6,000.00		
Total Airport		\$ 143,055.00	\$ 475,858.00	
TOTAL GENERAL FUND EXPENDITURES		\$ 3,147,530.00	\$ 3,488,160.00	
EXCESS (DEFICIT) GENERAL FUND		\$ 13,000.00	\$ -	

CITY OF MILACA 2026 FINAL BUDGET				Page 9
SPECIAL REVENUE FUNDS		2025	2026	NOTES
		FINAL	FINAL	
		BUDGET	BUDGET	
ECONOMIC DEVELOPMENT FUND				
200-33160	Other Grants/Gifts			
200-36100	Special Assessments			
200-36102	Penalties and Interest			
200-36200	Miscellaneous Revenues			
200-36203	Contract Interest			
200-36210	Interest Earnings	1,000.00	1,000.00	
200-39100	Sale of Property			
200-39201	Transfer from General Fund			
200-39203	Transfer from Other Fund			
	TOTAL REVENUE	1,000.00	1,000.00	
200-46500-208	Training and Travel			
200-46500-310	Other Professional Services	1,000.00	1,000.00	
200-46500-322	Postage			
200-46500-343	Other Advertising			
200-46500-433	Dues and Subscriptions			
200-46500-437	Other Miscellaneous			
200-46500-510	Land			
200-46500-520	Buildings and Structures			
200-44650-530	Improv Other Than Bldgs			
200-46500-610	Interest Expense			
200-46500-730	Transfer to Other Fund			
	TOTAL EXPENDITURE	1,000.00	1,000.00	
	NET EXCESS (DEFICIT)	-	-	
CHARITABLE GAMBLING FUND				
208-36210	Interest Earnings	1,000.00	1000	
208-36240	Charitable Gambling Tax	27,000.00	30,775.00	
	TOTAL REVENUE	28,000.00	31,775.00	
Historical Society				
208-45600-310	Other Professional Services	150	150	
208-45600-381	Utilities	5,600.00	5,600.00	
208-45600-401	Repairs/Maint Buildings	6,000.00	6,000.00	
208-45600-437	Other Miscellaneous	1,000.00	1,000.00	
208-45600-530	Improv Other Than Bldgs			
Recreation				
208-49020-406	Trail Maintenance	7,250.00	7,250.00	
208-49020-700	Transfer to General Fund	8,000.00	8,000.00	
	TOTAL EXPENDITURES	28,000.00	28,000.00	
	NET EXCESS (DEFICIT)	0.00	3,775.00	
FIRE DEPARTMENT RESERVE FUND				
210-36200	Miscellaneous Revenues			
210-36210	Interest Earnings		400.00	
210-36230	Contributions and Donatons	100,000.00	100,000.00	
	TOTAL REVENUE	100,000.00	100,400.00	
210-42280-700	Transfer to General Fund	100,000.00	100,000.00	
	TOTAL EXPENDITURES	100,000.00	100,000.00	
	NET EXCESS (DEFICIT)	0.00	400.00	
REVOLVING LOAN FUND				
212-36200	Miscellaneous Revenues			
212-36210	Interest Earnings	900	1,000.00	
212-39300	Proceeds-Gen Long-term Debt			
	TOTAL REVENUE	900	1,000.00	
212-47000-602	Loan Payment			
212-49000-437	Other Miscellaneous	900		
212-49000-603	Short-Term Debt Principal			
	TOTAL EXPENDITURE	900.00	0.00	
	NET EXCESS (DEFICIT)	0.00	1,000.00	

CITY OF MILACA 2026 FINAL BUDGET				Page 10
SPECIAL REVENUE FUNDS		2025	2026	NOTES
		FINAL	FINAL	
		BUDGET	BUDGET	
EVENTS FUND				
215-33160	Other Grants/Gifts			
215-34755	City Event Charges			
215-36210	Interest Earnings	175.00	250.00	
215-36230	Contributions and Donations			
215-39203	Transfer from Other Fund	11,500.00	11,500.00	
	TOTAL REVENUE	11,675.00	11,750.00	
215-49000-101	Wages			
215-49000-102	Overtime			
215-49000-201	Office Supplies	75.00	150.00	
215-49000-217	Other Operating Supplies	100.00	150.00	
215-49000-310	Other Professional Services	10,300.00	10,500.00	
215-49000-343	Other Advertising	700.00	450.00	
215-49000-421	Credit Card/Bank Fees			
215-49000-437	Other Miscellaneous	500.00	500.00	
	TOTAL EXPENDITURE	11,675.00	11,750.00	
	NET EXCESS (DEFICIT)	0.00	0.00	
PARK IMPROVEMENT FUND				
216-36210	Interest Earnings	3,000.00	3,500.00	
216-36230	Contributions and Donations			
216-39203	Transfer from Other Fund			
	TOTAL REVENUE	3,000.00	3,500.00	
216-41940-580	Other Equipment			
216-42110-530	Improv Other Than Bldgs			
216-42110-580	Other Equipment			
216-42280-240	Small Tools and Minor Equip			
216-42280-580	Other Equipment			
216-45200-240	Small Tools and Minor Equip			
216-45200-401	Repairs/Maint Buildings			
216-45200-437	Other Miscellaneous			
216-45200-520	Buildings and Structures			
216-45200-530	Improv Other Than Bldgs	3,000.00		
216-45200-580	Other Equipment			
216-46500-437	Other Miscellaneous			
216-46500-730	Transfer to Other Fund			
	TOTAL EXPENDITURE	3,000.00	-	
	NET EXCESS (DEFICIT)	0.00	3,500.00	
PARK IMPROVEMENT FUND II				
217-36210	Interest Earnings	2,000.00	2,800.00	
217-36230	Contributions and Donations			
217-39203	Transfer from Other Fund			
	TOTAL REVENUE	2,000.00	2,800.00	
217-45200-437	Other Miscellaneous	1,000.00	1,000.00	MOU to Rec Fest
217-45200-520	Buildings and Structures			
217-45200-530	Improv Other Than Bldgs			
217-45200-580	Other Equipment			
217-45200-730	Transfer to Other Fund	10,500.00	10,500.00	See Transfers
	TOTAL EXPENDITURE	11,500.00	11,500.00	
	NET EXCESS (DEFICIT)	-9,500.00	-8,700.00	
VETERANS MEMORIAL				
218-36200	Miscellaneous Revenues			
218-36210	Interest Earnings	100.00	125.00	
218-36230	Contributions and Donations	1,000.00	1,000.00	
	TOTAL REVENUE	1,100.00	1,125.00	
218-41550-300	Professional Srvs			
218-45200-730	Transfer to Other Fund			
218-45600-381	Utilities			
218-49000-303	Engineering Fees			
218-49000-381	Utilities			
218-49000-437	Other Miscellaneous	1,100.00	1,100.00	Engraving stones
218-49000-530	Improv Other Than Bldgs			
	TOTAL EXPENDITURE	1,100.00	1,100.00	
	NET EXCESS (DEFICIT)	0.00	25.00	
GRAND TOTAL REVENUE ALL FUNDS		147,675.00	153,350.00	
GRAND TOTAL EXPEDITURES ALL FUNDS		157,175.00	153,350.00	
SPECIAL REVENUE ALL FUNDS- NET EXCESS (D		\$ (9,500.00)	\$ -	

CITY OF MILACA 2026 FINAL BUDGET

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DEBT SERVICE FUNDS

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NOTES

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2021 G.O. STREET BOND

BUDGET

BUDGET

COA	2021 G.O. STREET BOND		
303-31000	General Property Taxes		
303-31010	Current Ad Valorem Taxes	57,905.00	57,503.00
303-31020	Delinquent Ad Valorem Taxes		
303-47000-310	Other Professional Services		
303-47000-601	Debt Srv Bond Principal	45,000.00	45,000.00
303-47000-611	Bond Interest	10,339.00	9,956.00
303-47000-620	Fiscal Agent s Fees		
303-47000-730	Transfer to Other Fund		
	Excess (Deficit)	\$ 2,566.00	\$ 2,547.00
	2022 G.O. STREET BOND		
350-31010	General Property Taxes	50,529.00	54,723.00
350-31020	Delinquent Ad Valorem Taxes		
350-47000-601	Debt Service Bond Principal	30,000.00	30,000.00
350-47000-611	Bond Interest	18,625.00	17,620.00
350-47000-620	Fiscal Agent s Fees	150.00	150.00
	Excess (Deficit)	1,754.00	6,953.00
	2024 G.O. STREET BOND		
355-31010	Current Ad Valorem Taxes	62,738.00	62,213.00
355-31020	Delinquent Ad Valorem Taxes		
355-31030	Mobile Home Tax		
355-36100	Special Assessments		
355-36102	Penalties and Interest		
355-36200	Miscellaneous Revenues		
355-36210	Interest Earnings		
355-39203	Transfer from Other Fund		
355-47000-601	Debt Srv Bond Principal	15,000.00	30,000.00
355-47000-611	Bond Interest	44,750.00	29,250.00
355-47000-620	Fiscal Agent s Fees		
	Excess (Deficit)	\$ 2,988.00	\$ 2,963.00
	2024 G.O. Tax Abatement Bond (ECE Loan)		
356-31010	Current Ad Valorem Taxes	24,633.00	16,549.00
356-31020	Delinquent Ad Valorem Taxes		
356-31030	Mobile Home Tax		
356-36200	Miscellaneous Revenues		
356-36210	Interest Earnings		
356-47000-601	Debt Srv Bond Principal	13,143.00	13,274.00
356-47000-611	Bond Interest	2,750.00	2,487.00
	Excess (Deficit)	\$ 8,740.00	\$ 788.00
	2015 G.O. PARK BOND		
386-31010	Current Ad Valorem Taxes	44,489.00	43,534.00
386-31020	Delinquent Ad Valorem Taxes		
386-31030	Mobile Home Tax		
386-36200	Miscellaneous Revenues		
386-36210	Interest Earnings		
386-47000-601	Debt Srv Bond Principal	35,000.00	35,000.00
386-47000-611	Bond Interest	7,370.00	6,460.00
	Excess (Deficit)	\$ 2,119.00	\$ 2,074.00

DEBT SCHEDULE

G.O. BONDS

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
475,000 2015 G.O. PARK IMPROV BOND Fund 386	FNB June / Dec															
	Principal	\$35,000	\$35,000	\$35,000	\$40,000	\$40,000	\$40,000									
	Interest	\$7,370	\$6,460	\$5,270	\$4,080	\$2,720	\$1,360									
	Levy	\$44,489	\$43,534	\$42,284	\$46,284	\$44,856										
545,000 2019 G.O. BOND Str Const 8th&6th Fund 388	Northland Feb / Aug															
	Principal	\$50,000	\$50,000	\$50,000	\$50,000	\$55,000	\$55,000	\$55,000								
	Interest	\$9,525	\$8,475	\$7,200	\$5,700	\$4,125	\$2,475	\$825								
	Levy	\$61,950	\$60,848	\$59,273	\$62,948	\$61,215	\$59,483									
715,000 2021A G.O. BOND Str Const Fund 303	Northland Feb / Aug															
	Principal	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$55,000	\$55,000		
	Interest	\$10,339	\$9,956	\$9,574	\$9,191	\$8,550	\$7,650	\$6,700	\$5,700	\$4,700	\$3,700	\$2,700	\$1,650	\$550		
	Levy	\$57,905	\$57,503	\$57,102	\$56,700	\$55,755	\$60,060	\$59,010	\$57,960	\$56,910	\$55,860	\$60,060	\$58,905			
570,000 2022A G.O. BOND Str Const Fund 350	Northland Feb / Aug															
	Principal	\$30,000	\$30,000	\$35,000	\$35,000	\$35,000	\$35,000	\$40,000	\$40,000	\$40,000	\$45,000	\$45,000	\$45,000	\$50,000		
	Interest	\$18,625	\$17,620	\$16,531	\$15,359	\$14,186	\$12,900	\$11,400	\$9,800	\$8,200	\$6,500	\$4,700	\$2,900	\$1,000		
	Levy	\$50,529	\$54,723	\$53,492	\$52,261	\$51,030	\$54,810	\$53,130	\$51,450	\$55,020	\$53,130	\$51,240	\$54,600	\$54,600		
600,000 2024A G.O. BOND Str Const Fund 355	Northland June / Dec															
	Principal	\$15,000	\$30,000	\$30,000	\$35,000	\$35,000	\$35,000	\$40,000	\$40,000	\$40,000	\$45,000	\$45,000	\$50,000	\$50,000	\$55,000	\$55,000
	Interest	\$44,750	\$29,250	\$27,750	\$26,250	\$24,500	\$22,750	\$21,000	\$19,000	\$17,000	\$15,000	\$12,750	\$10,500	\$8,000	\$5,500	\$2,750
	Levy	\$62,738	\$62,213	\$60,638	\$64,313	\$62,475	\$60,638	\$64,050	\$61,950	\$59,850	\$63,000	\$60,638	\$63,525	\$60,900	\$63,525	\$60,638
137,500 2024 G.O. TAX ABATEMENT BOND Fund 356	ECE-Land Loan June / Dec															
	Principal	\$13,143	\$13,274	\$13,407	\$13,541	\$13,676	\$13,813	\$13,951	\$14,091	\$14,231	\$14,374	\$14,000	\$150,000	\$155,000	\$55,000	\$55,000
	Interest & 1% Annual Fee	\$2,750	\$2,487	\$2,222	\$1,683	\$1,683	\$1,409	\$1,133	\$854	\$572	\$287					
	Levy	\$24,633	\$16,549	\$16,410	\$16,269	\$16,127	\$15,983	\$15,838	\$15,692	\$15,544	\$15,394					
TOTAL G.O. BONDS (PRINCIPAL)		\$188,143	\$203,274	\$208,407	\$218,541	\$223,676	\$223,813	\$198,951	\$144,091	\$144,231	\$154,374	\$140,000	\$150,000	\$155,000	\$55,000	\$55,000
REVENUE BONDS		\$302,243	\$295,370	\$289,198	\$298,775	\$291,458	\$250,973	\$192,028	\$187,052	\$187,324	\$187,384	\$171,938	\$177,030	\$115,500	\$63,525	\$60,638
3,060,114 2006 WATER Fund 602	MPFA Feb / Aug															
	Principal	\$171,000	\$173,000													
	Interest (1.07%)	\$3,681	\$1,851													
373,000 2022 G.O. Water Revenue Bond (Meters) Fund 602	Northland Feb / Aug															
	Principal	\$73,000	\$75,000	\$78,000	\$80,000											
	Interest	\$8,759	\$6,354	\$3,868	\$1,300											
TOTAL REVENUE BONDS (PRINCIPAL)		\$244,000	\$248,000	\$78,000	\$80,000	\$0	\$0	\$0	\$0							
LEASE PURCHASE																
202,895.88 2020 Caterpillar Lease Fund 389	Caterpillar Fin Jan 1st pymt															
	Principal	\$27,109	\$28,153	\$54,001												
	Interest 3.85%	\$4,207	\$3,163	\$2,079												
	Lease Payments	\$31,316	\$31,316	\$56,080												
TOTAL LEASE PURCHASE																

Total Debt All Funds (Principal and Interest)

\$569,257 \$565,043 \$414,901 \$362,103 \$279,440 \$272,357 \$240,009 \$179,445 \$174,704 \$187,384 \$171,938 \$177,030 \$115,500 \$63,525 \$60,638

\$60,500 \$57,750

CITY OF MILACA 2026 FINAL BUDGET

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DEBT SERVICE FUNDS

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BUDGET

BUDGET

2019 G.O. STREET RECONSTR BOND

388-31010	Current Ad Valorem Taxes	61,950.00	60,848.00
388-31020	Delinquent Ad Valorem Taxes		
388-31030	Mobile Home Tax		
388-36210	Interest Earnings		
388-47000-601	Debt Srv Bond Principal	50,000.00	50,000.00
388-47000-611	Bond Interest	9,525.00	8,475.00
388-47000-620	Fiscal Agent s Fees	500.00	500.00
	Excess (Deficit)	\$ 1,925.00	\$ 1,873.00

LOADER EQUIP LEASE

389-36200	Miscellaneous Revenues		
389-39203	Transfer from Other Fund	31,316.00	31,316.00
389-47000-606	Capital Lease Payment	27,109.00	28,153.00
389-47000-610	Interest Expense	4,207.00	3,163.00
	Excess (Deficit)	\$ -	\$ -

TIF DISTRICT #4-10 DOWNTOWN (TEALS)

404-31050	Tax Increments	42,000.00	45,000.00
404-31055	Delinquent Increment		
404-39203	Transfer from Other Fund		
404-49100-310	Other Professional Services	2,000.00	2,000.00
404-49100-351	Legal Notices Publishing		
404-49100-437	Other Miscellaneous		
404-49100-439	Developer s 90%	40,000.00	42,000.00
404-49100-610	Interest Expense		
404-49100-730	Transfer to Other Fund		
	Excess (Deficit)	\$ -	\$ 1,000.00

TIF DISTRICT #2-10 8 UNIT APTS

407-31050	Tax Increments			8 Unit Apts - Building In 2025
407-31055	Delinquent Increment			
407-39203	Transfer from Other Fund			
407-49100-310	Other Professional Services			
407-49100-351	Legal Notices Publishing			
407-49100-437	Other Miscellaneous			
407-49100-439	Developer s 90%			
407-49100-610	Interest Expense			
407-49100-730	Transfer to Other Fund			
	Excess (Deficit)	\$ -		

NET EXCESS (DEFICIT) ALL DEBT SERVICE FUND

\$ 20,092.00 \$ 18,198.00

Revenue

	Total Property Taxes	\$ 302,244.00	\$ 295,370.00
	Total Tax Increment	\$ 42,000.00	\$ 45,000.00
	Total Lease	\$ -	
	Total Transfer In	\$ 31,316.00	\$ 31,316.00
	Total Revenue	\$ 375,560.00	\$ 371,686.00

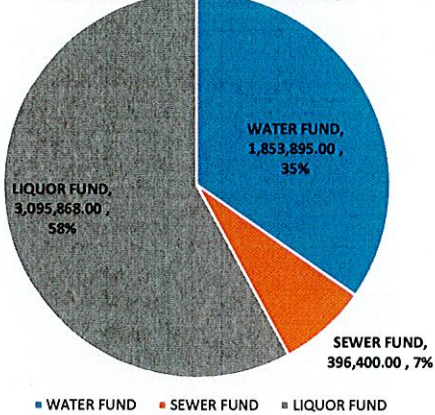
Expenditures

	Total Principal	\$ 188,143.00	\$ 203,274.00
	Total Interest	\$ 97,566.00	\$ 77,411.00
	Total Tif payment	\$ 40,000.00	\$ 42,000.00
	Total Lease Principal Payment	\$ 27,109.00	\$ 27,109.00
	Total Agent fees/Professional service	\$ 2,650.00	\$ 2,650.00
	Total Expenditures	\$ 355,468.00	\$ 352,444.00
	Net Excess (Deficit)	\$ 20,092.00	\$ 19,242.00

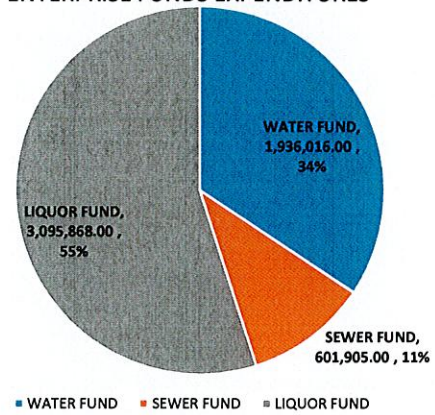
ENTERPRISE FUNDS

	WATER FUND	SEWER FUND	LIQUOR FUND	2026 Budget TOTALS	2025 Budget Total
REVENUES					
Interest Income	17,000.00	20,000.00	12,000.00	49,000.00	42,000.00
Miscellaneous	1,028,500.00	-	4,000.00	1,032,500.00	74,850.00
Sales	808,395.00	376,400.00	3,079,868.00	4,264,663.00	4,447,003.00
TOTAL REVENUE	1,853,895.00	396,400.00	3,095,868.00	5,346,163.00	4,563,853.00
EXPENDITURES					
Capital Outlay	1,055,000.00	155,000.00	29,563.00	1,239,563.00	516,878.00
Debt Service Principal	248,000.00	-	-	248,000.00	244,000.00
Debt Service Interest and Other Charges	8,205.00	-	-	8,205.00	12,440.00
Operating Expenses	624,811.00	446,905.00	3,066,305.00	4,138,021.00	4,433,847.00
TOTAL EXPENDITURES	1,936,016.00	601,905.00	3,095,868.00	5,633,789.00	5,207,165.00
	(82,121.00)	(205,505.00)	-	(287,626.00)	(643,312.00)
Less Depreciation	173,000.00	83,500.00	70,000.00	326,500.00	
Net effect to Cash Balance	90,879.00	(122,005.00)	70,000.00	38,874.00	

ENTERPRISE FUNDS REVENUE



ENTERPRISE FUNDS EXPENDITURES



CITY OF MILACA 2026 FINAL BUDGET

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ENTERPRISE FUNDS

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NOTES

WATER FUND

FINAL

FINAL

COA

BUDGET

BUDGET

602-33160	Other Grants/Gifts		1,000,000.00	Lead Service Line Replacement Grant
602-36100	Special Assessments	4,600.00	2,500.00	
602-36200	Miscellaneous Revenues	34,000.00	26,000.00	
602-36210	Interest Earnings	17,000.00	17,000.00	
602-37100	Water Sales	689,927.00	789,895.00	
602-37110	Customer Charges	1,000.00	1,500.00	
602-37120	Sale of Water Parts	250.00	500.00	
602-37150	Water Connect/Reconnect Fee	5,000.00	8,000.00	
602-37160	Water Penalty	8,000.00	8,500.00	
602-37170	Assessed Repairs			
602-39300	Bond Proceeds			
	TOTAL WATER REVENUE	\$ 759,777.00	\$ 1,853,895.00	

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NOTES

FINAL

FINAL

EXPENDITURES

BUDGET

BUDGET

602-49400-101	Full-Time Regular	84,967.00	100,529.00	
602-49400-102	Overtime	3,000.00	3,000.00	
602-49400-104	Temp-Summer Help	6,400.00	6,400.00	
602-49400-106	Admin	60,501.00	71,675.00	
602-49400-121	PERA	11,380.00	11,949.00	
602-49400-122	FICA	12,098.00	12,703.00	
602-49400-131	Employer Paid Health	45,079.00	56,580.00	
602-49400-132	Employer Paid Health Saving	13,200.00	13,200.00	
602-49400-133	Employer Paid Dental	3,382.00	4,000.00	
602-49400-134	Employer Paid Disability	1,261.00	1,325.00	
602-49400-151	Worker s Comp Insurance Prem	2,000.00	2,800.00	
602-49400-201	Office Supplies	1,300.00	1,300.00	
602-49400-208	Training and Travel	2,000.00	2,000.00	
602-49400-212	Auto Expense (Fuel/Repair)	7,000.00	5,000.00	
602-49400-216	Chemicals and Chem Products	16,000.00	16,000.00	
602-49400-217	Other Operating Supplies	1,000.00	2,000.00	
602-49400-218	Parts - Water Dept.	3,000.00	1,500.00	
602-49400-221	Equipment Parts/Repairs	6,000.00	5,000.00	
602-49400-240	Small Tools and Minor Equip	1,500.00	1,500.00	
602-49400-301	Auditing and Acct g Services	4,950.00	6,000.00	
602-49400-303	Engineering Fees	10,000.00	10,000.00	
602-49400-306	Bank Fees/Charges	150.00	200.00	
602-49400-307	Bonding Fees			
602-49400-309	EDP, Software and Design	18,200.00	18,200.00	New meters annual fee
602-49400-310	Other Professional Services	25,000.00	15,000.00	
602-49400-321	Telephone	4,500.00	3,700.00	
602-49400-322	Postage	3,900.00	3,900.00	
602-49400-343	Other Advertising	250.00	250.00	
602-49400-361	Liability/Property	9,500.00	11,000.00	
602-49400-363	Automotive Ins	350.00	500.00	
602-49400-381	Utilities	45,000.00	45,000.00	
602-49400-401	Repairs/Maint Buildings	15,000.00	10,000.00	
602-49400-405	Depreciation	172,420.00	173,000.00	
602-49400-408	Water/Sewer Repair	6,000.00	6,000.00	
602-49400-433	Dues and Subscriptions	1,525.00	1,600.00	
602-49400-434	Uniforms	500.00	1,000.00	
602-49400-437	Other Miscellaneous	650.00	1,000.00	
602-49400-520	Buildings and Structures			
602-49400-530	Improv Other Than Bldgs	166,250.00	1,000,000.00	Lead Service Line Replacement
602-49400-580	Other Equipment	55,000.00	55,000.00	Replace 2015 Chevy Truck
602-49400-601	Debt Srv Bond Principal	244,000.00	248,000.00	Water meter debt added
602-49400-611	Bond Interest	12,440.00	8,205.00	
	TOTAL WATER EXPENDITURES	\$ 1,076,653.00	\$ 1,936,016.00	
	Excess (Deficit)	-316,876.00	-82,121.00	
	Net minus Depreciation	-144,456.00	90,879.00	

CITY OF MILACA 2026 PRELIMINARY BUDGET				Page 14
ENTERPRISE FUNDS		2025	2026	NOTES
SEWER FUND		FINAL	FINAL	
COA		BUDGET	BUDGET	
603-36200	Miscellaneous Revenues	500.00		
603-36201	Unrealized Gain on Investment			
603-36206	Gain on Sale of Fixed Asset			
603-36210	Interest Earnings	17,000.00	20,000.00	
603-37200	Sewer Sales	350,865.00	365,900.00	
603-37240	Reserve	21,000.00		
603-37250	Sewer Connect/Reconnect Fee	10,000.00	6,000.00	
603-37260	Sewer Penalty	4,200.00	4,500.00	
603-39101	Sales of General Fixed Assets			
	TOTAL SEWER REVENUE	\$ 403,565.00	\$ 396,400.00	
		2025	2026	
	EXPENDITURES	FINAL	FINAL	
		BUDGET	BUDGET	
603-49450-101	Full-Time Regular	84,967.00	100,529.00	
603-49450-102	Overtime	3,000.00	3,150.00	
603-49450-104	Temp-Summer Help	6,400.00	6,400.00	
603-49450-106	Admin	63,777.00	71,675.00	
603-49450-121	PERA	11,380.00	11,949.00	
603-49450-122	FICA	12,098.00	12,703.00	
603-49450-131	Employer Paid Health	45,129.00	56,680.00	
603-49450-132	Employer Paid Health Saving	13,200.00	13,860.00	
603-49450-133	Employer Paid Dental	3,382.00	3,551.00	
603-49450-134	Employer Paid Disability	1,246.00	1,308.00	
603-49450-151	Worker s Comp Insurance Prem	2,000.00	2,700.00	
603-49450-201	Office Supplies	1,800.00	1,200.00	
603-49450-208	Training and Travel	1,200.00	1,200.00	
603-49450-212	Auto Expense (Fuel/Repair)	7,780.00	6,000.00	
603-49450-217	Other Operating Supplies	1,500.00	500.00	
603-49450-221	Equipment Parts/Repairs	3,000.00	4,000.00	
603-49450-240	Small Tools and Minor Equip	500.00	1,000.00	
603-49450-301	Auditing and Acct g Services	4,950.00	5,600.00	
603-49450-303	Engineering Fees	25,000.00	2,500.00	
603-49450-307	Bonding Fees			
603-49450-309	EDP, Software and Design	5,600.00	2,500.00	
603-49450-310	Other Professional Services	15,000.00	15,000.00	
603-49450-322	Postage	3,350.00	3,350.00	
603-49450-343	Other Advertising	200.00	100.00	
603-49450-361	Liability/Property	4,000.00	6,000.00	
603-49450-363	Automotive Ins	300.00	750.00	
603-49450-381	Utilities	14,000.00	13,500.00	
603-49450-401	Repairs/Maint Buildings	4,000.00	500.00	
603-49450-405	Depreciation	83,421.00	83,500.00	
603-49450-407	Lift Station Repair	8,500.00	4,000.00	
603-49450-408	Sewer Repair	12,000.00	55,000.00	manhole repair
603-49450-409	Storm Sewer Repair	1,800.00	10,000.00	
603-49450-433	Dues and Subscriptions	100.00	100.00	
603-49450-434	Uniforms	500.00	1,000.00	
603-49450-437	Other Miscellaneous	671.00	100.00	
603-49450-472	Loss on Disposal			
603-49450-520	Buildings and Structures			
603-49450-530	Improv Other Than Bldgs	224,250.00	100,000.00	Sewer lining
603-49450-580	Other Equipment	60,000.00		
	TOTAL SEWER EXPENDITURES	\$ 730,001.00	\$ 601,905.00	
	Excess (Deficit)	\$ (326,436.00)	\$ (205,505.00)	
	Net minus Depreciation	\$ (243,015.00)	\$ (122,005.00)	

CITY OF MILACA 2026 FINAL BUDGET				Page 15
ENTERPRISE FUNDS		2025	2026	NOTES
LIQUOR FUND		FINAL	FINAL	
COA		BUDGET	BUDGET	
609-36200	Miscellaneous Revenues	1,000.00	4,000.00	
609-36201	Unrealized Gain on Investment		-	
609-36210	Interest Earnings	8,000.00	12,000.00	
609-37800	Gift Certificates		-	
609-37811	Liquor Sales	1,100,000.00	1,040,743.00	
609-37812	Beer Sales	1,761,511.00	1,580,125.00	
609-37813	Wine Sales	250,000.00	220,000.00	
609-37815	Mix/NA Sales	67,000.00	69,000.00	
609-37816	Cigarette Sales	100,000.00	61,000.00	
609-37817	Other Misc. Sales	58,000.00	40,000.00	
609-37818	THC Sales	55,000.00	69,000.00	
609-39300	Proceeds-Gen Long-term Debt			
	TOTAL LIQUOR FUND REVENUE	\$ 3,400,511.00	\$ 3,095,868.00	
		2025	2026	NOTES
		FINAL	FINAL	
EXPENDITURES		BUDGET	BUDGET	
609-49750-101	Full-Time Regular	158,909.00	170,855.00	
609-49750-102	Overtime	1,000.00	500.00	
609-49750-103	Part-Time Employees	123,887.00	149,630.00	
609-49750-106	Admin	48,500.00	52,923.00	
609-49750-121	PERA	25,000.00	28,006.00	
609-49750-122	FICA	25,000.00	28,566.00	
609-49750-131	Employer Paid Health	29,937.00	35,695.00	Includes MN Paid Family Medical leave
609-49750-132	Employer Paid Health Saving	9,000.00	9,000.00	
609-49750-133	Employer Paid Dental	1,500.00	1,775.00	
609-49750-134	Employer Paid Disability	1,500.00	1,800.00	
609-49750-151	Worker s Comp Insurance Prem	6,000.00	4,575.00	
609-49750-201	Office Supplies	1,000.00	2,200.00	
609-49750-208	Training and Travel	4,000.00	2,500.00	
609-49750-217	Other Operating Supplies	7,000.00	5,500.00	
609-49750-221	Equipment Parts/Repairs	5,000.00	5,250.00	
609-49750-240	Small Tools and Minor Equip	3,000.00	600.00	
609-49750-251	Liquor For Resale	750,000.00	700,000.00	
609-49750-252	Beer For Resale	1,300,000.00	1,060,000.00	
609-49750-253	Wine For Resale	175,000.00	130,000.00	
609-49750-254	Mix/Non Alcoholic	55,000.00	46,000.00	
609-49750-256	Tobacco Products For Resale	97,000.00	47,000.00	
609-49750-259	Other For Resale	65,000.00	68,000.00	
609-49750-260	Deposits for Kegs		0.00	
609-49750-301	Auditing and Acct g Services	4,950.00	5,600.00	
609-49750-309	EDP, Software and Design	2,500.00	1,575.00	
609-49750-310	Other Professional Services	7,500.00	5,800.00	
609-49750-321	Telephone	2,500.00	3,000.00	
609-49750-322	Postage		0.00	
609-49750-333	Freight and Express	18,000.00	16,000.00	
609-49750-343	Other Advertising	4,000.00	4,200.00	
609-49750-361	Liability/Property	6,000.00	8,800.00	
609-49750-364	Dram Shop	4,000.00	4,200.00	
609-49750-381	Utilities	42,500.00	30,000.00	
609-49750-384	Refuse/Garbage Disposal	1,400.00	1,000.00	
609-49750-401	Repairs/Maint Buildings	8,650.00	4,355.00	
609-49750-405	Depreciation	68,000.00	70,000.00	
609-49750-421	Credit Card/Bank Fees	9,000.00	57,000.00	
609-49750-431	Cash Short		0.00	
609-49750-433	Dues and Subscriptions	1,900.00	1,900.00	
609-49750-434	Uniforms	3,000.00	500.00	
609-49750-437	Other Miscellaneous	3,000.00	2,000.00	
609-49750-520	Buildings and Structures	5,000.00	17,063.00	Brick repair FR entrance/Replace back doors
609-49750-530	Improv Other Than Bldgs	11,378.00	9,000.00	Remove back sink and counter/add drop sink & cou
609-49750-580	Other Equipment	5,000.00	3,500.00	
609-49750-700	Transfer to General Fund	300,000.00	300,000.00	
609-49750-730	Transfer to Other Fund			
	TOTAL LIQUOR FUND EXPENDITURES	\$ 3,400,511.00	\$ 3,095,868.00	
	Excess (Deficit)	\$ -	\$ -	

CITY OF MILACA 2026 FINAL BUDGET				Page 16
CUSTODIAL FUNDS		2025	2026	NOTES
DEPUTY REGISTRAR FUND		FINAL	FINAL	
COA		BUDGET	BUDGET	
619-36200	Miscellaneous Revenues	2,000.00	200.00	
619-36201	Unrealized Gain on Investment			
619-36210	Interest Earnings	185.00	185.00	
619-37900	Motor Vehicle License	260,150.00	265,000.00	
619-37911	Driver License			
619-37912	D.N.R.	11,500.00	8,200.00	
619-37913	Game License			
	TOTAL REVENUE	\$ 273,835.00	\$ 273,585.00	
		2025	2026	NOTES
		FINAL	FINAL	
		BUDGET	BUDGET	
619-49900-101	Full-Time Regular	94,224.00	98,869.00	
619-49900-102	Overtime	350.00	500.00	
619-49900-103	Part-Time Employees	51,396.00	53,966.00	
619-49900-106	Admin	23,155.00	40,727.00	
619-49900-121	PERA	11,910.00	12,594.00	
619-49900-122	FICA	12,150.00	12,846.00	
619-49900-131	Employer Paid Health	12,672.00	17,793.00	Includes MN Paid Family Medical leave
619-49900-132	Employer Paid Health Saving	6,000.00	6,000.00	
619-49900-133	Employer Paid Dental	750.00	800.00	
619-49900-134	Employer Paid Disability	650.00	650.00	
619-49900-142	Unemployment Benefit Payments			
619-49900-151	Worker s Comp Insurance Prem	600.00	750.00	
619-49900-201	Office Supplies	3,000.00	3,210.00	
619-49900-208	Training and Travel	1,000.00	1,000.00	
619-49900-217	Other Operating Supplies	2,500.00	1,500.00	
619-49900-240	Small Tools and Minor Equip	3,000.00	500.00	
619-49900-301	Auditing and Acct g Services	1,440.00	1,541.00	
619-49900-309	EDP, Software and Design	6,000.00	2,500.00	
619-49900-310	Other Professional Services	1,500.00	1,500.00	
619-49900-321	Telephone	3,200.00	2,500.00	
619-49900-322	Postage	2,500.00	725.00	
619-49900-343	Other Advertising	1,000.00	500.00	
619-49900-361	Liability/Property	1,000.00	1,425.00	
619-49900-401	Repairs/Maint Buildings	10,000.00	1,000.00	
619-49900-410	Rentals (GENERAL)	6,500.00	6,000.00	
619-49900-421	Credit Card/Bank Fees	100.00	-	
619-49900-432	Uncollectable Checks	400.00	-	
619-49900-433	Dues and Subscriptions	500.00	375.00	
619-49900-520	Buildings and Structures	15,000.00	2,814.00	
619-49900-570	Office Equip and Furnishings	1,338.00	1,000.00	Computer
619-49900-800	Change in Pension			
	TOTAL EXPENDITURES DEP REG	273,835.00	273,585.00	
	Excess (Deficit)	\$ -	\$ -	

2026 BUDGETED TRANSFERS				
Fund	Account Description	Budget	Description	
Charitable Gambling Fund	E 208-49020-700 Transfer to General Fund	8,000.00	Warming House & Trail Maintenance Workers	
General Fund	R 101-39203 Transfer from Other Fund	8,000.00		
Fire Dept Reserve Fund	E 210-42280-700 Transfer to General Fund	100,000.00	Donations - Fire Relief Assoc - Equip Reserve	
General Fund	R 101-39204 Transfer from Fire Dept Reserve	100,000.00		
Municipal Liquor Fund	E 609-49750-700 Transfer to General Fund	300,000.00	Budgeted Transfer-Monthly \$25,000	
General Fund	R 101-39209 Transfer from Liquor	300,000.00		
Gorecki Improvement Fund	E 217-45200-730 Transfer to Events Fund	1,000.00	Transfer for Movies in the park	
Events Fund	R 215-39203 Transfer From Fund 217	1,000.00		
Gorecki Improvement Fund	E 217-45200-730 Transfer to Events Fund	500.00	Trail events	
Events Fund	R 215-39203 Transfer From Fund 217	500.00		
Gorecki Improvement Fund	E 217-45200-730 Transfer to Events Fund	10,000.00	Other Rec Park Activities	
Events Fund	R 215-39203 Transfer From Fund 217	10,000.00		

FINAL PROPERTY TAX LEVY FOR 2026

	Revised	Budget 2025	Budget 2026	\$ Increase	% Increase
	12/11/2025				
GENERAL FUND					
Cap Equip		674,754.00	731,771.00	57,017.00	
PW(Lease)		31,316.00	31,316.00		
Fire					Levy without reserves
Park					
Police					
Total		<u>\$ 706,070.00</u>	<u>\$ 763,087.00</u>	<u>57,017.00</u>	8.08%
DEBT SERVICE					
Fund 386	2015 GO Park Bond	44,489.00	43,534.00		
Fund 388	2019 GO Bond	61,950.00	60,848.00		Street Bond
Fund 303	2021 A GO Bond	57,905.00	57,503.00		Street Bond
Fund 350	2022 A GO Bond	50,529.00	54,723.00		Street Bond
Fund 355	2024 A GO Bond	62,738.00	62,213.00		Street Bond
Fund 356	2024 Tax Abatement Bond	24,633.00	16,549.00		Land Purchase
Total		<u>\$ 302,244.00</u>	<u>\$ 295,370.00</u>	<u>\$ (6,874.00)</u>	-2.27%
TOTAL		<u>\$ 1,008,314.00</u>	<u>\$ 1,058,457.00</u>	<u>\$ 50,143.00</u>	4.97%

CAPITAL IMPROVEMENTS BUDGET 2026	COST	DESCRIPTION	FUND COA
City Hall	4,340.00	Computers/new firewall	101-41940-520
City Hall	15,000.00	Carpet replacement	101-41940-530
Total City Hall	19,340.00		
Public Works	60,000.00	Replace 2001 Sterling Plow Truck	101-43000-241
Public Works	24,000.00	Replace Damaged section in the Concrete Floor	101-43000-530
Public Works	168,000.00	Milaca Development addition Streets	101-43000-403
Public Works	50,000.00	Seal coat streets	101-43000-580
Public Works			101-43000-403
Public Works			
Total Public Works	302,000.00		
Parks	15,000.00	Rec Park Swing	101-45200-580
Parks	25,000.00	Mower purchase	101-45200-580
Total Parks	40,000.00		
Police	7,500.00	Carpet replacement	101-42110-520
Police	9,800.00	PD server/computer	101-42110-580
Police			
Total Police	17,300.00		
Water	1,715,000.00	Grant -lead line replacement	602-49400-530
Water	55,000.00	Replace 2015 Chevy Truck	602-49400-580
Total Water	1,770,000.00		
Sewer			
Sewer	100,000.00	Sewer lining	603-49450-480
Sewer	55,000.00	Manhole replacement	603-49450-530
Total Sewer	155,000.00		
Liquor	11,438.00	Brick repair -Front	609-49750-520
Liquor	8,500.00	Back sink and counter removal/add drop sink and counter	609-49750-520
Total Liquor	19,938.00		
Senior Center	10,000.00	Building Improvements	101-49010-520
Total Senior Center	10,000.00		
Airport	7,197.00	AD Building Exterior -not a grant	101-49810-520
Airport	355,000.00		
Total Airport	362,197.00		
Deputy Reg	1,000.00	Computer	619-49900-570
Total Dep Reg	1,000.00		
Fire Department			
Fire Department	12,000.00	SCBA, turnout gear, air tanks	101-42280-580
Fire Department			
Total Fire Department Capital Improvements	12,000.00		
TOTAL CAPITAL IMPROVEMENTS	\$ 2,708,775.00		
General	762,837.00		
Water & Sewer & liq	1,944,938.00		
Dep Reg	1,000.00		

WAGES		3% Step plus 1.5% COLA	3% Step plus 2% COLA	
	2025		2026	
	4.5%		5.0%	
Position	HR WAGE	TOTAL WAGES	HR WAGE	
Summer Maintenance	16.46	17,118.40	17.28	17,974.32
Liquor Store Clerk	15.68		16.46	0.00
EDEL, AMY	20.75	19,297.50	21.79	20,262.38
ELI, VERNETTE	16.71	3,475.68	17.55	3,649.46
GROSE, MATTHEW	16.23	15,824.25	17.04	16,615.46
POWELL, HAYLEY	16.23	25,318.80	17.04	26,584.74
HERMAN, BRITNEY	15.68	18,339.75	16.46	19,256.74
SHOCKLEY, WALLACE	19.56	16,039.20	20.54	16,841.16
STEFFEL, LAURIE	20.75	9,545.00	21.79	10,022.25
STEVENSON, DAVID	19.96	10,379.20	21.16	11,001.95
SODERBERG, RICARD	16.23	21,097.51	17.04	22,152.38
VANTHOF, ANTHONY	17.90	2,148.10	18.80	
ZIESMER, RICK	17.21	35,796.80	18.24	37,944.61
Motor Vehicle Clerk				
WEINER, AUDRA	19.44	40,435.20	20.61	42,861.31
TOLMIE, MYLA	17.27	14,403.18	18.13	15,123.34
DAVID, JULIE	18.32	30,484.48	19.24	32,008.70
Asst. Liquor Store Manager				
HANSEN, MARI	22.37	46,536.78	25.24	52,503.61
Receptionist/Utility Bill Tech				
NIEDZIELSKI, MARYBETH	23.05	47,949.62	24.21	50,347.10
PD Admin/Records Tech				
RUNYON-MARTINSON, HOLLY	30.15	62,708.36	31.66	65,843.78
Public Works Maintenance				
PELARSKI, DARRELL	16.30	20,344.90	17.12	15,063.05
ROELOFS, TIMOTHY	18.81	15,649.92	19.75	17,380.44
Motor Vehicle Supervisor				
CAIN, AMY	25.83	53,731.39	27.12	56,417.96
Communications Specialist				
MICKELSON, MARY K	25.83	53,731.39	27.12	56,417.96
Public Works Maint. I (Water Operator)				
PLUMSKI, AARON	28.00		29.40	61,152.00
Public Works Maint. II (Water/Sewer OP)				
ROELOFS, TROY D	30.90	64,272.00	32.45	67,485.60
OLDENBURG, JOHN D.	36.09	75,067.20	37.89	78,820.56
PELASRKS, ZACH	29.20	60,736.00	30.66	63,772.80
Asst. City clerk/Accounts Payable				
KATKE, DELORIS C.	31.46	65,436.80	35.04	72,889.44
Public Works Maint. III (Assistant Supervisor)				
	32.72			0.00
Liquor Store Manager				
JEYS, VICTORIA	36.82	76,585.60	38.66	80,414.88
Public Works Superintendent				
KIRKEBY, GARY	42.50	88,400.00	44.63	92,820.00
Treasurer				
NEALLEY, ELIZABETH	37.32	77,625.60	39.19	81,506.88
Police Chief				
RASMUSSEN, QUINN	43.46	90,396.80	45.63	94,916.64
City Manager				
PAFF, TAMMY L.	52.45	109,085.60	58.75	122,200.00

[illegible]