



CITY OF MILACA  
SPECIAL CITY COUNCIL MEETING WORK SESSION  
COUNCIL AGENDA  
DECEMBER 10, 2025

1. Call Meeting to Order 5:00 p.m.
2. Pledge of Allegiance
3. Roll Call- Present: Mayor-Dave Dillan\_\_\_\_ Council Members; Ken Muller\_\_\_\_Norris Johnson\_\_\_\_  
Lindsee Larsen\_\_\_\_ Tim Poorker\_\_\_\_ Absent;\_\_\_\_\_
- 4 Work Session for 2026 Budget and 2026 Tax Levy MB\_\_\_\_2<sup>nd</sup>\_\_\_\_AIF\_\_\_\_O\_\_\_\_
5. **Adjournment** Time\_\_\_\_\_ MB\_\_\_\_2<sup>nd</sup>\_\_\_\_AIF\_\_\_\_O\_\_\_\_

**§ 30.19 ORDER OF BUSINESS; AGENDA**

(C) Unless the Council, in its discretion, votes to consider matters not appearing on the agenda, no item of business shall be considered unless it appears on the agenda for the meeting.

**CITY OF MILACA**

**2026**

**BUDGET WORKSHOP**

**DECEMBER 10<sup>TH</sup>**

**5:00 PM**

CITY OF MILACA 2026 FINAL BUDGET				2026 FINAL BUDGET	PAGE 1
GENERAL FUND REVENUE		2024	2025		NOTES
		FINAL	FINAL		
COA	Account Title	BUDGET	BUDGET		
101-31010	Current Ad Valorem Taxes	762,177.00	706,070.00	763,386.00	
101-31020	Delinquent Ad Valorem Taxes	14,700.00	5,000.00	10,000.00	
101-31030	Mobile Home Tax	6,200.00	1,800.00	1,200.00	
101-31410	Lodging Tax	950.00	500.00	500.00	
101-31910	Penalties and Interest AdValTx	600.00	600.00	725.00	
	TOTAL GENERAL PROPERTY TAXES	\$ 784,627.00	\$ 713,970.00	\$ 775,811.00	
101-32005	Excavation Permits	800.00	1,500.00	1,500.00	
101-32101	Cigarette/THC License	900.00	1,000.00	2,500.00	
101-32102	Animal License	800.00	800.00	500.00	
101-32110	Liquor License	14,450.00	13,500.00	14,450.00	
101-32210	Building Permits	41,000.00	46,000.00	46,000.00	
101-32230	Plumbing Connection Permits	4,500.00	6,000.00	5,500.00	
	TOTAL PERMITS AND LICENSE	\$ 62,450.00	\$ 68,800.00	\$ 70,450.00	
101-33160	Other Grants/Gifts				
101-33401	Local Government Aid	1,048,215.00	1,060,753.00	1,051,894.00	2024 LGA was 1,049,646
101-33402	Market Value Credit	350.00	500.00	500.00	
101-33405	Pera Increase Aid	2,500.00			
101-33406	Airport State Aid/Grants	345,150.00	98,400.00	325,692.00	Airport M & O/Airport proj Grant proceeds
101-33407	Police State Aid	68,000.00	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	5,600.00	
101-33422	Other State Aid Grants	56,936.00	53,610.00	54,359.00	
101-33502	FEMA Grant				
	TOTAL GRANTS AND STATE AID	\$ 1,526,751.00	\$ 1,286,863.00	\$ 1,519,707.00	
101-34101	Office Space Rental	6,400.00	12,400.00	14,400.00	Dep Reg and Ambulance Bldg
101-34103	Zoning and Subdivision Fees	2,400.00	5,500.00	15,000.00	
101-34104	Plan Check Fee	16,000.00	25,000.00	15,000.00	
101-34107	Assessment Search Fees	550.00	500.00	600.00	
101-34111	Airport Leases	11,000.00	11,000.00	11,340.00	
101-34112	Other Leases	2,875.00	3,000.00	3,200.00	
101-34113	Rental Property Fee	400.00	250.00	100.00	
	TOTAL CHARGES FOR SERVICES	\$ 39,625.00	\$ 57,650.00	\$ 59,640.00	
101-34200	Police Administration Fee	550.00	550.00	175.00	
101-34201	Liaison - School Portion		28,037.00		
101-34202	Special Fire Protection Svcs	118,746.00	101,425.00	133,876.00	Fire Contracts Est-Final in Nov
101-34204	Crossing Guard				
101-34206	Public Works Service Charges	4,000.00	3,000.00	1,500.00	
101-34207	Impound Fees	700.00	-		
101-34208	Fire Calls	20,000.00	21,000.00	17,000.00	
	TOTAL PUBLIC SAFETY	\$ 143,996.00	\$ 154,012.00	\$ 152,551.00	
101-34750	Other Charges				
101-34780	Park Fees	22,000.00	33,000.00	37,500.00	
	TOTAL CULTURE AND RECREATION	\$ 22,000.00	\$ 33,000.00	\$ 37,500.00	
101-34921	Airport Fuel Sales	19,000.00	19,000.00	10,000.00	
	TOTAL OTHER CHARGES	\$ 19,000.00	\$ 19,000.00	\$ 10,000.00	
101-35100	Court Fines	14,000.00	15,500.00	15,500.00	
101-35102	Parking Fines	1,400.00	450.00	700.00	
101-35105	Administrative Fines	500.00	60.00	100.00	
	TOTAL FINES AND FORFEITS	\$ 15,900.00	\$ 16,010.00	\$ 16,300.00	3



	CITY OF MILACA 2026 FINAL BUDGET				PAGE 2
	GENERAL FUND REVENUE	2024	2025	2026	
		FINAL	FINAL	FINAL	
COA	Account Title	BUDGET	BUDGET	BUDGET	NOTES
101-36100	Special Assessments	7,000.00	3,025.00	4,000.00	
101-36102	Penalties and Interest	300.00	250.00	300.00	
	TOTAL SPECIAL ASSESSMENTS	\$ 7,300.00	\$ 3,275.00	\$ 4,300.00	
101-36200	Miscellaneous Revenues	10,000.00	241,000.00	5,500.00	
101-36201	Unrealized Gain on Investment				
101-36202	Gain on Investment				
101-36204	Miscellaneous Refunds	10,000.00	25,000.00	10,000.00	
101-36207	Premium Paid on Investment				
101-36210	Interest Earnings	90,000.00	105,125.00	90,000.00	
101-36230	Contributions and Donations	10,000.00	20,000.00	20,000.00	
	TOTAL MISCELLANEOUS REVENUES	\$ 120,000.00	\$ 391,125.00	\$ 125,500.00	
101-38050	Cable TV Revenues	8,825.00	8,825.00	8,700.00	
	TOTAL OTHER PROPRIETARY FUND REV	\$ 8,825.00	\$ 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	8,000.00	
101-39204	Transfer from Fire Dept Reserv	100,000.00	100,000.00	100,000.00	
101-39209	Transfer from Liquor	300,000.00	300,000.00	300,000.00	
	TOTAL TRANSFERS FROM OTHER FUNDS	\$ 408,000.00	\$ 408,000.00	\$ 408,000.00	
101-39300	Proceeds-Gen Long-term Debt	862,000.00			Bond proceeds Street
	TOTAL PROCEEDS OF LONG TERM DEBT	862,000.00	-	-	
	TOTAL GENERAL FUND REVENUE	\$ 4,020,474.00	\$ 3,160,530.00	\$ 3,488,459.00	



	CITY OF MILACA 2026 FINAL BUDGET				Page 3
	GENERAL FUND EXPENDITURES	2024	2025	2026	NOTES
		FINAL	FINAL	FINAL	
		BUDGET	BUDGET	BUDGET	
COA	COUNCIL				
101-41110-103	Part-Time Employees	13,200.00	13,200.00	13,200.00	
101-41110-121	PERA				
101-41110-122	FICA	200.00	200.00	200.00	
101-41110-201	Office Supplies	250.00	250.00	250.00	
101-41110-208	Training and Travel				
101-41110-217	Other Operating Supplies	250.00	250.00	250.00	
101-41110-351	Legal Notices Publishing	2,250.00	3,000.00	6,000.00	
101-41110-433	Dues and Subscriptions	3,000.00	3,000.00	3,500.00	
Total Council		\$ 19,150.00	\$ 19,900.00	\$ 23,400.00	
	PLANNING COMMISSION				
101-41120-208	Training and Travel				
101-41120-308	Commission	1,000.00	1,500.00	1,500.00	
101-41120-352	General Notices and Pub Info	500.00	600.00	1,500.00	
101-41120-310	Other Professional Services	20,000.00	20,000.00	25,000.00	
Total Planning Commission		\$ 21,500.00	\$ 22,100.00	\$ 28,000.00	
	CITY MANAGER				
101-41310-101	Full-Time Regular	48,965.00	49,847.00	54,990.00	Allocated
101-41310-121	PERA	3,615.00	4,071.00	4,091.00	Allocated
101-41310-122	FICA	3,540.00	4,152.00	4,177.00	Allocated
101-41310-131	Employer Paid Health	9,741.00	10,977.00	11,655.00	Allocated
101-41310-132	Employer Paid Health Saving	1,200.00	2,700.00	3,000.00	Allocated
101-41310-133	Employer Paid Dental	2,250.00	3,500.00	250.00	Allocated
101-41310-134	Employer Paid Disability	600.00	600.00	325.00	Allocated
101-41310-201	Office Supplies	750.00	800.00	500.00	
101-41310-208	Training and Travel	3,000.00	3,000.00	1,000.00	
101-41310-212	Auto Expense (Fuel/Repair)				
101-41310-310	Other Professional Services	250.00	250.00		Recruitment Services removed
101-41310-321	Telephone		650.00	600.00	
Total City Manager		\$ 73,911.00	\$ 80,547.00	\$ 80,588.00	
	ELECTIONS				
101-41410-217	Other Operating Supplies	3,000.00		3,250.00	
101-41410-437	Other Miscellaneous	250.00		300.00	
Total Elections		\$ 3,250.00	\$ -	\$ 3,550.00	
	CITY TREASURER				
101-41510-101	Full-Time Regular	57,790.00	60,385.00	64,651.00	Allocated across funds
101-41510-102	Overtime	750.00	750.00	500.00	Allocated across funds
101-41510-121	PERA	4,406.00	4,751.00	4,950.00	Allocated across funds
101-41510-122	FICA	4,320.00	4,846.00	4,895.00	Allocated across funds
101-41510-131	Employer Paid Health	16,348.00	18,417.00	20,163.00	Allocated across funds
101-41510-132	Employer Paid Health Saving	6,000.00	4,950.00	4,000.00	
101-41510-133	Employer Paid Dental	225.00	400.00	400.00	
101-41510-134	Employer Paid Disability	610.00	425.00	500.00	
101-41510-201	Office Supplies	575.00	600.00	1,000.00	
101-41510-208	Training and Travel	500.00	1,500.00	750.00	
101-41510-240	Small Tools and Minor Equip	250.00	750.00	250.00	
101-41510-309	EDP, Software and Design	2,000.00	2,500.00	2,000.00	
Total City Treasurer		\$ 93,774.00	\$ 100,274.00	\$ 104,059.00	
	CONTRACTED SERVICES				
101-41540-301	Auditing and Acctg Services	19,160.00	20,500.00	23,500.00	Allocated across funds-Federal Audit in 2026
101-41550-300	Professional Svcs-Assessor	14,000.00	14,000.00	14,500.00	
101-41610-304	Attorney Legal Fees	60,900.00	72,000.00	73,000.00	
Total Contracted Services		\$ 94,060.00	\$ 106,500.00	\$ 111,000.00	



	CITY OF MILACA 2026 FINAL BUDGET				Page 4
	GENERAL FUND EXPENDITURES	2024	2025	2026	
		FINAL	FINAL	FINAL	
		BUDGET	BUDGET	BUDGET	
	CITY HALL				
101-41940-101	Full-Time Regular	48,806.00	51,736.00	55,260.00	Allocated across funds
101-41940-102	Overtime	250.00	250.00	400.00	
101-41940-103	Part-Time Employees				
101-41940-121	PERA	2,528.00	3,880.00	4,000.00	
101-41940-122	FICA	2,579.00	3,960.00	8,000.00	
101-41940-131	Employer Paid Health	15,153.00	17,075.00	19,130.00	Includes Mn Paid Medical Leave
101-41940-132	Employer Paid Health Saving	2,400.00	4,500.00	5,000.00	
101-41940-133	Employer Paid Dental	4,210.00	2,000.00	1,000.00	
101-41940-134	Employer Paid Disability	294.00	750.00	500.00	
101-41940-142	Unemployment Benefit Pymts/Pd Fam Leave				
101-41940-151	Workers Comp Insurance Prem	35,712.00	48,000.00	52,800.00	
101-41940-201	Office Supplies	3,250.00	6,000.00	5,000.00	
101-41940-202	Copier/Printer Supplies				
101-41940-217	Other Operating Supplies	2,500.00	3,500.00	2,500.00	
101-41940-225	Landscaping Materials	500.00	1,500.00	750.00	
101-41940-240	Small Tools and Minor Equip	5,000.00	15,000.00	3,500.00	
101-41940-306	Bank Fees/Charges	200.00	300.00	450.00	
101-41940-309	EDP, Software and Design	23,500.00	25,000.00	10,000.00	
101-41940-310	Other Professional Services	30,000.00	30,000.00	35,000.00	
101-41940-321	Telephone	3,500.00	2,500.00	3,500.00	
101-41940-322	Postage	2,500.00	4,500.00	2,500.00	
101-41940-361	Liability/Property	64,500.00	70,000.00	73,415.00	Incr due to appraisal report
101-41940-363	Automotive Ins	8,275.00	9,500.00	12,000.00	Incr due to appraisal report
101-41940-381	Utilities	17,000.00	17,000.00	14,000.00	
101-41940-401	Repairs/Maint Buildings	20,000.00	51,299.00	7,500.00	Carpet Replacement
101-41940-433	Dues and Subscriptions	4,500.00	5,000.00	2,500.00	
101-41940-437	Other Miscellaneous	3,000.00	3,000.00	4,000.00	
101-41940-570	Office Equip and Furnishings	10,000.00	18,000.00	4,340.00	computers/renew Firewall
Total City Hall		\$ 310,157.00	\$ 394,250.00	\$ 327,045.00	
COA	POLICE DEPARTMENT				
101-42110-101	Full-Time Regular	464,960.00	575,897.00	566,062.00	If 2 new hires are added =7 officers
101-42110-102	Overtime	42,000.00	15,000.00	45,000.00	
101-42110-108	Full-Time Clerical	49,109.00	50,167.00	52,675.00	Cross Trained for Water and Sewer
101-42110-110	Part-Time Police Officer	2,741.00	2,800.00	2,800.00	
101-42110-121	PERA				
101-42110-122	FICA	4,500.00	8,500.00	9,500.00	
101-42110-123	Police Pension Contributions	84,971.00	102,730.00	89,250.00	
101-42110-131	Employer Paid Health	108,611.00	131,318.00	128,357.00	
101-42110-132	Employer Paid Health Saving	30,000.00	39,000.00	30,000.00	
101-42110-133	Employer Paid Dental	1,800.00	4,500.00	3,000.00	
101-42110-134	Employer Paid Disability	2,000.00	4,800.00	4,800.00	
101-42110-142	Unemployment Benefit Payments				
101-42110-201	Office Supplies	1,500.00	1,000.00	1,500.00	
101-42110-208	Training and Travel	5,000.00	3,500.00	6,000.00	
101-42110-212	Auto Expense (Fuel/Repair)	39,000.00	25,000.00	25,000.00	
101-42110-221	Equipment Parts/Repairs	1,500.00	2,500.00	2,500.00	
101-42110-226	Radio Repair	750.00	150.00	750.00	
101-42110-240	Small Tools and Minor Equip	7,500.00	5,000.00	7,500.00	
101-42110-242	PD Reserve Purchase				
101-42110-305	Medical and Dental Fees	750.00	750.00	1,200.00	1 new hires
101-42110-309	EDP, Software and Design	16,000.00	16,000.00	16,000.00	
101-42110-310	Other Professional Services	6,000.00	4,500.00	5,000.00	
101-42110-321	Telephone	8,000.00	8,000.00	10,000.00	
101-42110-343	Other Advertising	100.00	100.00	100.00	
101-42110-381	Utilities				
101-42110-434	Uniforms	7,750.00	9,750.00	9,750.00	1000 per officer/includes \$ for new hires
101-42110-437	Other Miscellaneous	1,000.00	3,000.00	3,000.00	
101-42110-550	Motor Vehicles	82,954.00			
101-42110-520	Improvement Building			7,500.00	Carpet replacement
101-42110-580	Other Equipment	49,815.00	15,500.00	9,800.00	PD Server/Computer
Total Police Department		\$ 1,018,311.00	\$ 1,029,462.00	\$ 1,037,044.00	



## CITY OF MILACA 2026 FINAL BUDGET

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## GENERAL FUND EXPENDITURES

2024

2025

2026

FINAL

FINAL

FINAL

BUDGET

BUDGET

BUDGET

## FIRE DEPARTMENT

BUDGET

BUDGET

BUDGET

101-42280-103	Part-Time Employees	67,525.00	81,190.00	95,400.00	Actual YTD 2025 95,370
101-42280-122	FICA	5,165.00	7,000.00	7,500.00	
101-42280-142	Unemployment Benefit Payments				
101-42280-151	Worker s Comp Insurance Prem	14,200.00	13,000.00	19,500.00	
101-42280-201	Office Supplies	250.00	250.00	250.00	
101-42280-208	Training and Travel	15,000.00	10,000.00	10,000.00	
101-42280-212	Auto Expense (Fuel/Repair)	18,000.00	18,000.00	18,000.00	
101-42280-217	Other Operating Supplies	2,500.00	2,500.00	2,500.00	
101-42280-221	Equipment Parts/Repairs	9,500.00	9,500.00	17,500.00	
101-42280-226	Radio Repair	6,000.00			
101-42280-240	Small Tools and Minor Equip	8,500.00	8,500.00	12,000.00	
101-42280-241	Reserve Purchase	500,000.00			
101-42280-305	Medical and Dental Fees	3,500.00	3,500.00	6,000.00	
101-42280-309	EDP, Software and Design	3,000.00	4,000.00	4,000.00	
101-42280-310	Other Professional Services	6,500.00	6,500.00	6,800.00	
101-42280-321	Telephone	3,500.00	3,000.00	2,700.00	
101-42280-361	Liability/Property	5,000.00	5,000.00	7,750.00	Incr due to appraisal report
101-42280-363	Automotive Ins	3,500.00	3,900.00	4,500.00	
101-42280-381	Utilities	16,000.00	18,000.00	19,000.00	
101-42280-384	Refuse/Garbage Disposal	350.00	350.00	350.00	
101-42280-401	Repairs/Maint Buildings	7,500.00	7,500.00	8,000.00	
101-42280-433	Dues and Subscriptions	1,000.00	500.00	500.00	
101-42280-434	Uniforms	20,000.00	5,000.00	10,000.00	
101-42280-437	Other Miscellaneous	6,000.00	3,500.00	3,500.00	
101-42280-520	Buildings and Structures	30,000.00			
101-42280-530	Improv Other Than Bldgs				
101-42280-580	Other Equipment	25,000.00		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

\$ 777,490.00

\$ 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 Svcs	45,000.00	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

\$ 45,000.00

\$ 48,400.00

\$ 50,300.00



	CITY OF MILACA 2026 FINAL BUDGET				Page 6
		2024	2025	2026	
	GENERAL FUND EXPENDITURES	FINAL	FINAL	FINAL	NOTES
COA	PUBLIC WORKS DEPARTMENT	BUDGET	BUDGET	BUDGET	
101-43000-101	Full-Time Regular	79,574.00	67,974.00	88,484.00	
101-43000-102	Overtime	7,500.00	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	9,954.00	11,351.00	12,000.00	Allocated
101-43000-121	PERA	5,811.00	5,607.00	6,200.00	
101-43000-122	FICA	6,087.00	6,208.00	6,550.00	
101-43000-131	Employer Paid Health	23,309.00	24,758.00	25,900.00	
101-43000-132	Employer Paid Health Saving	14,500.00	6,000.00	6,275.00	
101-43000-133	Employer Paid Dental	600.00	600.00	500.00	
101-43000-134	Employer Paid Disability	589.00	625.00	650.00	
101-43000-135	Employer Paid Life	85.00	85.00	85.00	
101-43000-208	Training and Travel	1,000.00	3,000.00	4,500.00	
101-43000-212	Auto Expense (Fuel/Repair)	35,000.00	22,489.00	15,000.00	
101-43000-215	Shop Supplies	2,500.00	3,000.00	1,000.00	
101-43000-216	Chemicals and Chem Products	20,000.00	15,500.00	20,000.00	
101-43000-217	Other Operating Supplies	5,000.00	5,000.00	4,000.00	
101-43000-221	Equipment Parts/Repairs	25,000.00	35,000.00	25,000.00	
101-43000-226	Radio Repair				
101-43000-230	Safety	2,500.00	2,500.00	3,500.00	
101-43000-240	Small Tools and Minor Equip	4,000.00	4,000.00	8,000.00	
101-43000-241	Reserve Purchase			60,000.00	Replace 2001 Sterling Plow Truck
101-43000-303	Engineering Fees	5,000.00	10,000.00	25,000.00	
101-43000-305	Medical and Dental Fees	500.00	500.00	500.00	
101-43000-309	EDP, Software and Design	2,000.00	1,650.00	2,000.00	
101-43000-310	Other Professional Services	20,000.00	7,355.00	7,500.00	
101-43000-311	Snow Removal	7,000.00	5,000.00	2,500.00	
101-43000-312	Compost	3,000.00	2,000.00	3,000.00	
101-43000-321	Telephone	7,000.00	5,000.00	2,500.00	
101-43000-380	Street Lights	40,000.00	40,000.00	40,000.00	
101-43000-381	Utilities	20,000.00	20,000.00	15,000.00	
101-43000-384	Refuse/Garbage Disposal	500.00	500.00	250.00	
101-43000-401	Repairs/Maint Buildings	3,000.00	5,000.00	5,000.00	
101-43000-403	Repairs/Maint Streets	50,000.00	50,000.00	50,000.00	Sealcoat streets
101-43000-433	Dues and Subscriptions	250.00	250.00	275.00	
101-43000-434	Uniforms	5,500.00	4,500.00	7,200.00	
101-43000-520	Buildings and Structures	20,000.00	3,000.00	24,000.00	Fix concrete on shop floor
101-43000-530	Improv Other Than Bldgs/Streets, etc.	760,000.00	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		\$ 1,186,759.00	\$ 734,843.00	\$ 651,664.00	

	CITY OF MILACA 2026 FINAL BUDGET				Page 7
	GENERAL FUND EXPENDITURES	2024	2025	2026	
COA	PUBLIC WORKS DEPARTMENT	FINAL	FINAL	FINAL	
		BUDGET	BUDGET	BUDGET	
	PARKS				
101-45200-101	Full-Time Regular	77,111.00	74,757.00	88,486.00	
101-45200-102	Overtime	1,500.00	1,500.00	1,000.00	
101-45200-103	Part-Time Employees		6,783.00	6,800.00	
101-45200-104	Temp-Summer Help	9,954.00	6,400.00	6,400.00	
101-45200-109	Temp-Trail Maintenance			2,500.00	
101-45200-121	PERA	6,000.00	6,087.00	7,150.00	
101-45200-122	FICA	7,850.00	6,208.00	6,500.00	
101-45200-131	Employer Paid Health	23,309.00	24,758.00	25,900.00	
101-45200-132	Employer Paid Health Saving	6,600.00	6,000.00	6,275.00	
101-45200-133	Employer Paid Dental	600.00	600.00	600.00	
101-45200-134	Employer Paid Disability	589.00	600.00	600.00	
101-45200-208	Training and Travel				
101-45200-212	Auto Expense (Fuel/Repair)	5,000.00	5,000.00	5,250.00	
101-45200-215	Shop Supplies	500.00	500.00	500.00	
101-45200-216	Chemicals and Chem Products	2,000.00	750.00	750.00	
101-45200-221	Equipment Parts/Repairs	5,000.00	2,500.00	3,500.00	
101-45200-225	Landscaping Materials	3,000.00	3,000.00	6,000.00	
101-45200-240	Small Tools and Minor Equip	2,500.00	2,500.00	1,500.00	
101-45200-241	Reserve Purchase				
101-45200-309	EDP, Software and Design	350.00	350.00	350.00	
101-45200-310	Other Professional Services	6,000.00	6,000.00	7,000.00	
101-45200-321	Telephone		600.00	775.00	
101-45200-381	Utilities	7,000.00	7,000.00	4,500.00	
101-45200-384	Refuse/Garbage Disposal	3,000.00	3,000.00	3,000.00	
101-45200-401	Repairs/Maint Buildings	10,500.00	4,000.00	7,500.00	
101-45200-415	Other Equipment Rentals	2,500.00	3,000.00	3,000.00	
101-45200-434	Uniforms	-			
101-45200-437	Other Miscellaneous	6,900.00	6,900.00	7,000.00	
101-45200-520	Buildings and Structures				
101-45200-530	Improv Other Than Bldgs	25,000.00		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		\$ 212,763.00	\$ 178,793.00	\$ 242,836.00	



## CITY OF MILACA 2026 FINAL BUDGET

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## GENERAL FUND EXPENDITURES

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## COA SEASONAL EMPLOYEES

COA	DESCRIPTION	2024 FINAL BUDGET	2025 FINAL BUDGET	2026 FINAL BUDGET	NOTES
101-45210-105	Temp-Winter Help	4,000.00	4,000.00	4,000.00	
101-45210-122	FICA				
<b>Total Recreation Winter Temp Employees</b>		<b>\$ 4,000.00</b>	<b>\$ 4,000.00</b>	<b>\$ 4,000.00</b>	
<b>LIBRARY</b>					
101-45500-103	Part-Time Employees				
101-45500-121	PERA				
101-45500-122	FICA				
101-45500-217	Other Operating Supplies	600.00	600.00	600.00	
101-45500-240	Small Tools and Minor Equip				
101-45500-310	Other Professional Services	5,500.00	5,750.00	6,500.00	
101-45500-321	Telephone	600.00	600.00	750.00	
101-45500-381	Utilities	18,000.00	18,000.00	19,000.00	
101-45500-401	Repairs/Maint Buildings	2,000.00	2,000.00	3,000.00	
101-45500-437	Other Miscellaneous	250.00	250.00	250.00	
101-45500-530	Improv Other Than Bldgs				
<b>Total Library</b>		<b>\$ 26,950.00</b>	<b>\$ 27,200.00</b>	<b>\$ 30,100.00</b>	
101-45600-310	Other Professional Services				
101-45600-381	Utilities				
101-45600-437	Other Miscellaneous				
101-45600-530	Improv Other Than Bldgs				
<b>SENIOR CENTER</b>					
101-49010-310	Other Professional Services				
101-49010-361	Liability/Property	600.00	1,100.00	1,800.00	
101-49010-381	Utilities	3,600.00	4,000.00	4,000.00	
101-49010-401	Repairs/Maint Buildings	3,500.00	7,500.00	10,000.00	Needs Improvements Flooring
101-49010-437	Other Miscellaneous	500.00	500.00	750.00	
<b>Total Senior Center</b>		<b>\$ 8,200.00</b>	<b>\$ 13,100.00</b>	<b>\$ 16,550.00</b>	
<b>MISC</b>					
101-49200-450	Unallocated	3,100.00	3,100.00	3,100.00	Initiative 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	31,316.00	Lease Transfer to DS
<b>Total Unallocated</b>		<b>\$ 34,416.00</b>	<b>\$ 34,416.00</b>	<b>\$ 34,416.00</b>	
<b>AIRPORT</b>					
101-49810-101	Full-Time Regular	35,519.00	40,768.00	50,833.00	
101-49810-102	Overtime	1,000.00	750.00	500.00	
101-49810-103	Part-Time Employees		6,781.00	2,300.00	
101-49810-104	Temp-Summer Help	1,000.00	6,400.00	6,400.00	
101-49810-121	PERA	2,895.00	3,608.00	3,800.00	
101-49810-122	FICA	3,125.00	3,058.00	3,200.00	
101-49810-131	Employer Paid Health	11,655.00	12,379.00	12,950.00	
101-49810-132	Employer Paid Health Saving	1,700.00	3,000.00	3,250.00	
101-49810-133	Employer Paid Dental	295.00	295.00	300.00	
101-49810-134	Employer Paid Disability	295.00	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	1,750.00	
101-49810-217	Other Operating Supplies	800.00	800.00	800.00	
101-49810-221	Equipment Parts/Repairs	2,000.00	2,000.00	3,000.00	
101-49810-270	Fuel for Resale	15,000.00	15,000.00	10,000.00	
101-49810-310	Other Professional Services	3,795.00	10,000.00	5,645.00	
101-49810-321	Telephone	3,000.00	3,000.00	2,200.00	
101-49810-361	Liability/Property	1,000.00	1,000.00	3,000.00	
101-49810-363	Automotive Ins	500.00	500.00	1,500.00	
101-49810-381	Utilities	3,500.00	3,500.00	3,850.00	
101-49810-401	Repairs/Maint Buildings	1,500.00	3,621.00	1,500.00	
101-49810-421	Credit Card/Bank Fees	1,800.00	1,800.00	1,800.00	
101-49810-437	Other Miscellaneous	750.00	750.00	1,455.00	
101-49810-520	Improvement Buildings				Removed AD repairs
101-49810-530	Improv Other Than Bldgs	17,800.00	15,000.00	355,000.00	Taxi Lanes pavement
101-49810-580	Other Equipment	4,200.00	6,000.00		
<b>Total Airport</b>		<b>\$ 114,879.00</b>	<b>\$ 143,055.00</b>	<b>\$ 475,858.00</b>	
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$ 4,044,570.00</b>	<b>\$ 3,147,530.00</b>	<b>\$ 3,488,160.00</b>	
<b>EXCESS (DEFICIT) GENERAL FUND</b>		<b>\$ (24,096.00)</b>	<b>\$ 13,000.00</b>	<b>\$ 299.00</b>	



## CITY OF MILACA 2026 FINAL BUDGET

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## SPECIAL REVENUE FUNDS

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## 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				
	<b>TOTAL REVENUE</b>	-	<b>1,000.00</b>	<b>1,000.00</b>	
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				
	<b>TOTAL EXPENDITURE</b>	-	<b>1,000.00</b>	<b>1,000.00</b>	
	<b>NET EXCESS (DEFICIT)</b>	-	-	-	
	<b>CHARITABLE GAMBLING FUND</b>				
208-36210	Interest Earnings	1,000.00	1,000.00	1000	
208-36240	Charitable Gambling Tax	25,600.00	27,000.00	30,775.00	
	<b>TOTAL REVENUE</b>	<b>26,600.00</b>	<b>28,000.00</b>	<b>31,775.00</b>	
	<b>Historical Society</b>				
208-45600-310	Other Professional Services	75	150	150	
208-45600-381	Utilities	5,575.00	5,600.00	5,600.00	
208-45600-401	Repairs/Maint Buildings	5,800.00	6,000.00	6,000.00	
208-45600-437	Other Miscellaneous	1,000.00	1,000.00	1,000.00	
208-45600-530	Improv Other Than Bldgs				
	<b>Recreation</b>				
208-49020-406	Trail Maintenance	6,000.00	7,250.00	7,250.00	
208-49020-700	Transfer to General Fund	8,000.00	8,000.00	8,000.00	
	<b>TOTAL EXPENDITURES</b>	<b>26,450.00</b>	<b>28,000.00</b>	<b>28,000.00</b>	
	<b>NET EXCESS (DEFICIT)</b>	<b>150.00</b>	<b>0.00</b>	<b>3,775.00</b>	
	<b>FIRE DEPARTMENT RESERVE FUND</b>				
210-36200	Miscellaneous Revenues				
210-36210	Interest Earnings	850.00		400.00	
210-36230	Contributions and Donations	100,000.00	100,000.00	100,000.00	
	<b>TOTAL REVENUE</b>	<b>100,850.00</b>	<b>100,000.00</b>	<b>100,400.00</b>	
210-42280-700	Transfer to General Fund	100,000.00	100,000.00	100,000.00	
	<b>TOTAL EXPENDITURES</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	
	<b>NET EXCESS (DEFICIT)</b>	<b>850.00</b>	<b>0.00</b>	<b>400.00</b>	
	<b>REVOLVING LOAN FUND</b>				
212-36200	Miscellaneous Revenues				
212-36210	Interest Earnings	800	900	1,000.00	
212-39300	Proceeds-Gen Long-term Debt				
	<b>TOTAL REVENUE</b>	<b>800</b>	<b>900</b>	<b>1,000.00</b>	
212-47000-602	Loan Payment				
212-49000-437	Other Miscellaneous		900		
212-49000-603	Short-Term Debt Principal				
	<b>TOTAL EXPENDITURE</b>	<b>0.00</b>	<b>900.00</b>	<b>0.00</b>	
	<b>NET EXCESS (DEFICIT)</b>	<b>800.00</b>	<b>0.00</b>	<b>1,000.00</b>	



CITY OF MILACA 2026 FINAL BUDGET				Page 10	
SPECIAL REVENUE FUNDS		2024	2025	2026 FINAL BUDGET	NOTES
		FINAL	FINAL		
		BUDGET	BUDGET		
EVENTS FUND					
215-33160	Other Grants/Gifts				
215-34755	City Event Charges				
215-36210	Interest Earnings	45	175.00	250.00	
215-36230	Contributions and Donations				
215-39203	Transfer from Other Fund	11,500.00	11,500.00	11,500.00	
TOTAL REVENUE		11,545.00	11,675.00	11,750.00	
215-49000-101	Wages				
215-49000-102	Overtime				
215-49000-201	Office Supplies	50.00	75.00	150.00	
215-49000-217	Other Operating Supplies	100.00	100.00	150.00	
215-49000-310	Other Professional Services	8,000.00	10,300.00	10,500.00	
215-49000-343	Other Advertising	500.00	700.00	450.00	
215-49000-421	Credit Card/Bank Fees				
215-49000-437	Other Miscellaneous	2,895.00	500.00	500.00	
TOTAL EXPENDITURE		11,545.00	11,675.00	11,750.00	
NET EXCESS (DEFICIT)		0.00	0.00	0.00	
PARK IMPROVEMENT FUND					
216-36210	Interest Earnings	2,500.00	3,000.00	3,500.00	
216-36230	Contributions and Donations	0.00			
216-39203	Transfer from Other Fund	0.00			
TOTAL REVENUE		2,500.00	3,000.00	3,500.00	
216-41940-580	Other Equipment	0.00			
216-42110-530	Improv Other Than Bldgs	0.00			
216-42110-580	Other Equipment	0.00			
216-42280-240	Small Tools and Minor Equip	0.00			
216-42280-580	Other Equipment	0.00			
216-45200-240	Small Tools and Minor Equip	0.00			
216-45200-401	Repairs/Maint Buildings	0.00			
216-45200-437	Other Miscellaneous	0.00			
216-45200-520	Buildings and Structures	0.00			
216-45200-530	Improv Other Than Bldgs		3,000.00		
216-45200-580	Other Equipment	0.00			
216-46500-437	Other Miscellaneous	0.00			
216-46500-730	Transfer to Other Fund	0.00			
TOTAL EXPENDITURE		0	3,000.00	-	
NET EXCESS (DEFICIT)		2,500.00	0.00	3,500.00	
PARK IMPROVEMENT FUND II					
217-36210	Interest Earnings	1,900.00	2,000.00	2,800.00	
217-36230	Contributions and Donations	0.00			
217-39203	Transfer from Other Fund	0.00			
TOTAL REVENUE		1,900.00	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	0.00			
217-45200-530	Improv Other Than Bldgs	0.00			
217-45200-580	Other Equipment	0.00			
217-45200-730	Transfer to Other Fund	11,500.00	10,500.00	10,500.00	See Transfers
TOTAL EXPENDITURE		11,500.00	11,500.00	11,500.00	
NET EXCESS (DEFICIT)		-9,600.00	-9,500.00	-8,700.00	
VETERANS MEMORIAL					
218-36200	Miscellaneous Revenues	0.00			
218-36210	Interest Earnings	100.00	100.00	125.00	
218-36230	Contributions and Donations	0.00	1,000.00	1,000.00	
TOTAL REVENUE		100.00	1,100.00	1,125.00	
218-41550-300	Professional Svcs	0.00			
218-45200-730	Transfer to Other Fund	0.00			
218-45600-381	Utilities	0.00			
218-49000-303	Engineering Fees	0.00			
218-49000-381	Utilities	0.00			
218-49000-437	Other Miscellaneous	100.00	1,100.00	1,100.00	Engraving stones
218-49000-530	Improv Other Than Bldgs	0.00			
TOTAL EXPENDITURE		100.00	1,100.00	1,100.00	
NET EXCESS (DEFICIT)		0.00	0.00	25.00	



	CITY OF MILACA 2026 FINAL BUDGET				Page 11
	DEBT SERVICE FUNDS	2024	2025	2026	NOTES
		FINAL	FINAL	FINAL	
COA	2021 G.O. STREET BOND	BUDGET	BUDGET	BUDGET	
303-31000	General Property Taxes				
303-31010	Current Ad Valorem Taxes	58,307.00	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	45,000.00	
303-47000-611	Bond Interest	10,721.00	10,339.00	9,956.00	
303-47000-620	Fiscal Agent s Fees				
303-47000-730	Transfer to Other Fund				
	Excess (Deficit)	\$ 2,586.00	\$ 2,566.00	\$ 2,547.00	
	2022 G.O. STREET BOND				
350-31010	General Property Taxes	51,584.00	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	30,000.00	
350-47000-611	Bond Interest	19,630.00	18,625.00	17,620.00	
350-47000-620	Fiscal Agent s Fees	150.00	150.00	150.00	
	Excess (Deficit)	1,804.00	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	40,058.00	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	30,000.00	35,000.00	35,000.00	
386-47000-611	Bond Interest	8,150.00	7,370.00	6,460.00	
	Excess (Deficit)	\$ 1,908.00	\$ 2,119.00	\$ 2,074.00	



## CITY OF MILACA 2026 FINAL BUDGET

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## DEBT SERVICE FUNDS

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## 2019 G.O. STREET RECONSTR BOND

388-31010	Current Ad Valorem Taxes	63,053.00	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	45,000.00	50,000.00	50,000.00
388-47000-611	Bond Interest	10,523.00	9,525.00	8,475.00
388-47000-620	Fiscal Agent s Fees	495.00	500.00	500.00
	<b>Excess (Deficit)</b>	<b>\$ 7,035.00</b>	<b>\$ 1,925.00</b>	<b>\$ 1,873.00</b>

## LOADER EQUIP LEASE

389-36200	Miscellaneous Revenues			
389-39203	Transfer from Other Fund	31,316.00	31,316.00	31,316.00
389-47000-606	Capital Lease Payment	26,104.00	27,109.00	28,153.00
389-47000-610	Interest Expense	5,212.00	4,207.00	3,163.00
	<b>Excess (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## TIF DISTRICT #4-10 DOWNTOWN (TEALS)

404-31050	Tax Increments	42,000.00	42,000.00	45,000.00
404-31055	Delinquent Increment			
404-39203	Transfer from Other Fund			
404-49100-310	Other Professional Services	1,000.00	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	40,000.00	42,000.00
404-49100-610	Interest Expense	1,500.00		
404-49100-730	Transfer to Other Fund			
	<b>Excess (Deficit)</b>	<b>\$ (500.00)</b>	<b>\$ -</b>	<b>\$ 1,000.00</b>

## TIF DISTRICT #2-10 8 UNIT APTS

407-31050	Tax Increments			
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			
	<b>Excess (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	

8 Unit Apts - Building in 2025



CITY OF MILACA 2026 FINAL BUDGET				2026 FINAL BUDGET	Page 13
ENTERPRISE FUNDS		2024	2025		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	2,500.00	4,600.00	2,500.00	
602-36200	Miscellaneous Revenues	32,500.00	34,000.00	26,000.00	
602-36210	Interest Earnings	12,500.00	17,000.00	17,000.00	
602-37100	Water Sales	526,500.00	689,927.00	789,895.00	
602-37110	Customer Charges	1,500.00	1,000.00	1,500.00	
602-37120	Sale of Water Parts	1,000.00	250.00	500.00	
602-37150	Water Connect/Reconnect Fee	18,000.00	5,000.00	8,000.00	
602-37160	Water Penalty	8,000.00	8,000.00	8,500.00	
602-37170	Assessed Repairs	-			
602-39300	Bond Proceeds				
	<b>TOTAL WATER REVENUE</b>	<b>\$ 602,500.00</b>	<b>\$ 759,777.00</b>	<b>\$ 1,853,895.00</b>	
		2024	2025	2026	NOTES
		FINAL	FINAL	FINAL	
EXPENDITURES		BUDGET	BUDGET	BUDGET	
602-49400-101	Full-Time Regular	98,490.00	84,967.00	100,529.00	
602-49400-102	Overtime	3,500.00	3,000.00	3,000.00	
602-49400-104	Temp-Summer Help	1,764.00	6,400.00	6,400.00	
602-49400-106	Admin	54,012.00	60,501.00	71,675.00	
602-49400-121	PERA	11,671.00	11,380.00	11,949.00	
602-49400-122	FICA	11,285.00	12,098.00	12,702.90	
602-49400-131	Employer Paid Health	27,736.00	45,079.00	56,580.00	
602-49400-132	Employer Paid Health Saving	12,900.00	13,200.00	13,200.00	
602-49400-133	Employer Paid Dental	1,000.00	3,382.00	4,000.00	
602-49400-134	Employer Paid Disability	1,200.00	1,261.00	1,325.00	
602-49400-151	Worker s Comp Insurance Prem	1,800.00	2,000.00	2,800.00	
602-49400-201	Office Supplies	1,200.00	1,300.00	1,300.00	
602-49400-208	Training and Travel	1,000.00	2,000.00	2,000.00	
602-49400-212	Auto Expense (Fuel/Repair)	3,000.00	7,000.00	5,000.00	
602-49400-216	Chemicals and Chem Products	20,000.00	16,000.00	16,000.00	
602-49400-217	Other Operating Supplies	1,500.00	1,000.00	2,000.00	
602-49400-218	Parts - Water Dept.	3,000.00	3,000.00	1,500.00	
602-49400-221	Equipment Parts/Repairs	5,000.00	6,000.00	5,000.00	
602-49400-240	Small Tools and Minor Equip	3,500.00	1,500.00	1,500.00	
602-49400-301	Auditing and Acct g Services	4,950.00	4,950.00	6,000.00	
602-49400-303	Engineering Fees		10,000.00	10,000.00	
602-49400-306	Bank Fees/Charges	200.00	150.00	200.00	
602-49400-307	Bonding Fees				
602-49400-309	EDP, Software and Design	8,000.00	18,200.00	18,200.00	New meters annual fee
602-49400-310	Other Professional Services	25,000.00	25,000.00	15,000.00	
602-49400-321	Telephone	4,500.00	4,500.00	3,700.00	
602-49400-322	Postage	3,500.00	3,900.00	3,900.00	
602-49400-343	Other Advertising	250.00	250.00	250.00	
602-49400-361	Liability/Property	5,000.00	9,500.00	11,000.00	
602-49400-363	Automotive Ins	1,000.00	350.00	500.00	
602-49400-381	Utilities	40,750.00	45,000.00	45,000.00	
602-49400-401	Repairs/Maint Buildings	15,000.00	15,000.00	10,000.00	
602-49400-405	Depreciation	180,000.00	172,420.00	173,000.00	
602-49400-408	Water/Sewer Repair	6,000.00	6,000.00	6,000.00	
602-49400-433	Dues and Subscriptions	1,500.00	1,525.00	1,600.00	
602-49400-434	Uniforms	500.00	500.00	1,000.00	
602-49400-437	Other Miscellaneous	500.00	650.00	1,000.00	
602-49400-520	Buildings and Structures				
602-49400-530	Improv Other Than Bldgs	260,000.00	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	236,000.00	244,000.00	248,000.00	Water meter debt added
602-49400-611	Bond Interest	16,523.00	12,440.00	8,205.00	
	<b>TOTAL WATER EXPENDITURES</b>	<b>\$ 1,072,731.00</b>	<b>\$ 1,076,653.00</b>	<b>\$ 1,936,015.90</b>	
	<b>Excess (Deficit)</b>	<b>-470,231.00</b>	<b>-316,876.00</b>	<b>-82,120.90</b>	
	<b>Net minus Depreciation</b>	<b>-290,231.00</b>	<b>-144,456.00</b>	<b>90,879.10</b>	



CITY OF MILACA 2026 PRELIMINARY BUDGET				2026 FINAL BUDGET	Page 14
ENTERPRISE FUNDS		2024	2025		NOTES
SEWER FUND		FINAL	FINAL		
COA		BUDGET	BUDGET		
603-36200	Miscellaneous Revenues	500.00	500.00		
603-36201	Unrealized Gain on Investment				
603-36206	Gain on Sale of Fixed Asset				
603-36210	Interest Earnings	13,250.00	17,000.00	20,000.00	
603-37200	Sewer Sales	340,000.00	350,865.00	365,900.00	
603-37240	Reserve	21,000.00	21,000.00		
603-37250	Sewer Connect/Reconnect Fee	22,000.00	10,000.00	6,000.00	
603-37260	Sewer Penalty	4,250.00	4,200.00	4,500.00	
603-39101	Sales of General Fixed Assets				
	<b>TOTAL SEWER REVENUE</b>	<b>\$ 401,000.00</b>	<b>\$ 403,565.00</b>	<b>\$ 396,400.00</b>	
		2024	2025	2026	
	<b>EXPENDITURES</b>	<b>FINAL</b>	<b>FINAL</b>	<b>FINAL</b>	
		<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	
603-49450-101	Full-Time Regular	98,490.00	84,967.00	100,529.00	
603-49450-102	Overtime	3,300.00	3,000.00	3,150.00	
603-49450-104	Temp-Summer Help	1,764.00	6,400.00	6,400.00	
603-49450-106	Admin	52,536.00	63,777.00	71,675.00	
603-49450-121	PERA	11,584.00	11,380.00	11,949.00	
603-49450-122	FICA	11,976.00	12,098.00	12,702.90	
603-49450-131	Employer Paid Health	27,250.00	45,129.00	56,680.00	
603-49450-132	Employer Paid Health Saving	13,000.00	13,200.00	13,860.00	
603-49450-133	Employer Paid Dental	1,300.00	3,382.00	3,551.10	
603-49450-134	Employer Paid Disability	1,300.00	1,246.00	1,308.30	
603-49450-151	Worker s Comp Insurance Prem	2,000.00	2,000.00	2,700.00	
603-49450-201	Office Supplies	1,000.00	1,800.00	1,200.00	
603-49450-208	Training and Travel	250.00	1,200.00	1,200.00	
603-49450-212	Auto Expense (Fuel/Repair)	6,000.00	7,780.00	6,000.00	
603-49450-217	Other Operating Supplies	1,000.00	1,500.00	500.00	
603-49450-221	Equipment Parts/Repairs	5,000.00	3,000.00	4,000.00	
603-49450-240	Small Tools and Minor Equip	500.00	500.00	1,000.00	
603-49450-301	Auditing and Acct g Services	4,950.00	4,950.00	5,600.00	
603-49450-303	Engineering Fees	5,000.00	25,000.00	2,500.00	
603-49450-307	Bonding Fees				
603-49450-309	EDP, Software and Design	5,500.00	5,600.00	2,500.00	
603-49450-310	Other Professional Services	25,000.00	15,000.00	15,000.00	
603-49450-322	Postage	3,350.00	3,350.00	3,350.00	
603-49450-343	Other Advertising	150.00	200.00	100.00	
603-49450-361	Liability/Property	6,000.00	4,000.00	6,000.00	
603-49450-363	Automotive Ins	900.00	300.00	750.00	
603-49450-381	Utilities	13,500.00	14,000.00	13,500.00	
603-49450-401	Repairs/Maint Buildings	3,000.00	4,000.00	500.00	
603-49450-405	Depreciation	75,000.00	83,421.00	83,500.00	
603-49450-407	Lift Station Repair	4,000.00	8,500.00	4,000.00	
603-49450-408	Sewer Repair	7,500.00	12,000.00	55,000.00	manhole repair
603-49450-409	Storm Sewer Repair	7,500.00	1,800.00	10,000.00	
603-49450-433	Dues and Subscriptions	500.00	100.00	100.00	
603-49450-434	Uniforms	500.00	500.00	1,000.00	
603-49450-437	Other Miscellaneous	100.00	671.00	100.00	
603-49450-472	Loss on Disposal				
603-49450-520	Buildings and Structures				
603-49450-530	Improv Other Than Bldgs	115,000.00	224,250.00	100,000.00	Sewer lining
603-49450-580	Other Equipment		60,000.00		
	<b>TOTAL SEWER EXPENDITURES</b>	<b>\$ 515,700.00</b>	<b>\$ 730,001.00</b>	<b>\$ 601,905.30</b>	
	<b>Excess (Deficit)</b>	<b>\$ (114,700.00)</b>	<b>\$ (326,436.00)</b>	<b>\$ (205,505.30)</b>	
	<b>Net minus Depreciation</b>	<b>\$ (39,700.00)</b>	<b>\$ (243,015.00)</b>	<b>\$ (122,005.30)</b>	



	CITY OF MILACA 2026 FINAL BUDGET				Page 15
	ENTERPRISE FUNDS	2024	2025	2026	NOTES
	LIQUOR FUND	FINAL	FINAL	FINAL	
COA		BUDGET	BUDGET	BUDGET	
609-36200	Miscellaneous Revenues	1,000.00	1,000.00	4,000.00	
609-36201	Unrealized Gain on Investment			-	
609-36210	Interest Earnings	8,800.00	8,000.00	12,000.00	
609-37800	Gift Certificates			-	
609-37811	Liquor Sales	1,110,225.00	1,100,000.00	1,040,743.00	
609-37812	Beer Sales	1,695,000.00	1,761,511.00	1,580,125.00	
609-37813	Wine Sales	250,000.00	250,000.00	220,000.00	
609-37815	Mix/NA Sales	67,000.00	67,000.00	69,000.00	
609-37816	Cigarette Sales	126,000.00	100,000.00	61,000.00	
609-37817	Other Misc. Sales	55,000.00	58,000.00	40,000.00	
609-37818	THC Sales	54,800.00	55,000.00	69,000.00	
609-39300	Proceeds-Gen Long-term Debt				
	<b>TOTAL LIQUOR FUND REVENUE</b>	<b>\$ 3,367,825.00</b>	<b>\$ 3,400,511.00</b>	<b>\$ 3,095,868.00</b>	
		2024	2025	2026	NOTES
	EXPENDITURES	FINAL	FINAL	FINAL	
		BUDGET	BUDGET	BUDGET	
609-49750-101	Full-Time Regular	146,219.00	158,909.00	170,855.00	3 FTE
609-49750-102	Overtime	2,000.00	1,000.00	500.00	
609-49750-103	Part-Time Employees	155,811.00	123,887.00	149,630.00	
609-49750-106	Admin	52,497.00	48,500.00	52,923.00	
609-49750-121	PERA	25,000.00	25,000.00	28,006.00	
609-49750-122	FICA	25,000.00	25,000.00	28,566.00	
609-49750-131	Employer Paid Health	26,765.00	29,937.00	35,695.00	Includes MN Paid Family Medical leave
609-49750-132	Employer Paid Health Saving	6,000.00	9,000.00	9,000.00	
609-49750-133	Employer Paid Dental	1,000.00	1,500.00	1,775.00	
609-49750-134	Employer Paid Disability	1,100.00	1,500.00	1,800.00	
609-49750-151	Worker s Comp Insurance Prem	6,000.00	6,000.00	4,575.00	
609-49750-201	Office Supplies	1,250.00	1,000.00	2,200.00	
609-49750-208	Training and Travel	2,500.00	4,000.00	2,500.00	
609-49750-217	Other Operating Supplies	7,000.00	7,000.00	5,500.00	
609-49750-221	Equipment Parts/Repairs	5,000.00	5,000.00	5,250.00	
609-49750-240	Small Tools and Minor Equip	6,000.00	3,000.00	600.00	
609-49750-251	Liquor For Resale	717,000.00	750,000.00	700,000.00	
609-49750-252	Beer For Resale	1,267,565.00	1,300,000.00	1,060,000.00	
609-49750-253	Wine For Resale	170,000.00	175,000.00	130,000.00	
609-49750-254	Mix/Non Alcoholic	54,485.00	55,000.00	46,000.00	
609-49750-256	Tobacco Products For Resale	95,680.00	97,000.00	47,000.00	
609-49750-259	Other For Resale	63,545.00	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	4,950.00	5,600.00	
609-49750-309	EDP, Software and Design	4,650.00	2,500.00	1,575.00	
609-49750-310	Other Professional Services	3,500.00	7,500.00	5,800.00	
609-49750-321	Telephone	2,500.00	2,500.00	3,000.00	
609-49750-322	Postage			0.00	
609-49750-333	Freight and Express	19,000.00	18,000.00	16,000.00	
609-49750-343	Other Advertising	5,000.00	4,000.00	4,200.00	
609-49750-361	Liability/Property	8,000.00	6,000.00	8,800.00	
609-49750-364	Dram Shop	3,792.00	4,000.00	4,200.00	
609-49750-381	Utilities	42,500.00	42,500.00	30,000.00	
609-49750-384	Refuse/Garbage Disposal	1,300.00	1,400.00	1,000.00	
609-49750-401	Repairs/Maint Buildings	10,000.00	8,650.00	4,355.00	
609-49750-405	Depreciation	59,000.00	68,000.00	70,000.00	
609-49750-421	Credit Card/Bank Fees	15,000.00	9,000.00	57,000.00	
609-49750-431	Cash Short			0.00	
609-49750-433	Dues and Subscriptions	1,800.00	1,900.00	1,900.00	
609-49750-434	Uniforms	2,500.00	3,000.00	500.00	
609-49750-437	Other Miscellaneous	2,000.00	3,000.00	2,000.00	
609-49750-520	Buildings and Structures	26,765.00	5,000.00	17,063.00	Brick repair FR entrance/Replace back doors
609-49750-530	Improv Other Than Bldgs	7,331.00	11,378.00	9,000.00	Remove back sink and counter/add drop sink & cou
609-49750-580	Other Equipment	10,820.00	5,000.00	3,500.00	
609-49750-700	Transfer to General Fund	300,000.00	300,000.00	300,000.00	
609-49750-730	Transfer to Other Fund				
	<b>TOTAL LIQUOR FUND EXPENDITURES</b>	<b>\$ 3,367,825.00</b>	<b>\$ 3,400,511.00</b>	<b>\$ 3,095,868.00</b>	
	<b>Excess (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



CITY OF MILACA 2026 FINAL BUDGET				2026 FINAL BUDGET	Page 16
CUSTODIAL FUNDS		2024	2025		NOTES
DEPUTY REGISTRAR FUND		FINAL	FINAL		
COA		BUDGET	BUDGET		
619-36200	Miscellaneous Revenues	1,000.00	2,000.00	200.00	
619-36201	Unrealized Gain on Investment				
619-36210	Interest Earnings	150.00	185.00	185.00	
619-37900	Motor Vehicle License	261,146.00	260,150.00	265,000.00	
619-37911	Driver License	4,500.00			
619-37912	D.N.R.	11,500.00	11,500.00	8,200.00	
619-37913	Game License				
	<b>TOTAL REVENUE</b>	<b>\$ 278,296.00</b>	<b>\$ 273,835.00</b>	<b>\$ 273,585.00</b>	
		2024	2025	2026	NOTES
		FINAL	FINAL	FINAL	
		BUDGET	BUDGET	BUDGET	
619-49900-101	Full-Time Regular	89,690.00	94,224.00	98,869.00	
619-49900-102	Overtime	350.00	350.00	500.00	
619-49900-103	Part-Time Employees	39,727.00	51,396.00	53,966.00	
619-49900-106	Admin	25,160.00	23,155.00	40,727.00	
619-49900-121	PERA	10,249.00	11,910.00	12,594.00	
619-49900-122	FICA	10,972.00	12,150.00	12,846.00	
619-49900-131	Employer Paid Health	8,325.00	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	6,000.00	
619-49900-133	Employer Paid Dental	650.00	750.00	800.00	
619-49900-134	Employer Paid Disability	650.00	650.00	650.00	
619-49900-142	Unemployment Benefit Payments				
619-49900-151	Worker s Comp Insurance Prem	600.00	600.00	750.00	
619-49900-201	Office Supplies	2,372.00	3,000.00	3,210.00	
619-49900-208	Training and Travel	250.00	1,000.00	1,000.00	
619-49900-217	Other Operating Supplies	1,800.00	2,500.00	1,500.00	
619-49900-240	Small Tools and Minor Equip	900.00	3,000.00	500.00	
619-49900-301	Auditing and Acct g Services	990.00	1,440.00	1,541.00	
619-49900-309	EDP, Software and Design	2,510.00	6,000.00	2,500.00	
619-49900-310	Other Professional Services	1,425.00	1,500.00	1,500.00	
619-49900-321	Telephone	2,525.00	3,200.00	2,500.00	
619-49900-322	Postage	500.00	2,500.00	725.00	
619-49900-343	Other Advertising	500.00	1,000.00	500.00	
619-49900-361	Liability/Property	300.00	1,000.00	1,425.00	
619-49900-401	Repairs/Maint Buildings	1,500.00	10,000.00	1,000.00	
619-49900-410	Rentals (GENERAL)	6,500.00	6,500.00	6,000.00	
619-49900-421	Credit Card/Bank Fees	25.00	100.00	-	
619-49900-432	Uncollectable Checks	200.00	400.00	-	
619-49900-433	Dues and Subscriptions	330.00	500.00	375.00	
619-49900-520	Buildings and Structures	57,500.00	15,000.00	2,814.00	
619-49900-570	Office Equip and Furnishings	5,796.00	1,338.00	1,000.00	Computer
619-49900-800	Change in Pension				
	<b>TOTAL EXPENDITURES DEP REG</b>	<b>278,296.00</b>	<b>273,835.00</b>	<b>273,585.00</b>	
	<b>Excess (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



# 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 2030 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 2031 Fund 388	Northland Feb / Aug	\$50,000	\$50,000	\$50,000	\$50,000	\$55,000	\$55,000	\$55,000								
	Principal	\$9,525	\$8,475	\$7,200	\$5,700	\$4,125	\$2,475	\$825								
	Interest	\$61,950	\$60,848	\$59,273	\$62,948	\$61,215	\$59,483									
	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			
715,000 2021A G.O. BOND Str Const 2037 Fund 303	Northland Feb / Aug	\$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		
	Principal	\$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		
	Interest	\$57,905	\$57,503	\$57,102	\$56,700	\$55,755	\$60,060	\$59,010	\$57,960	\$56,910	\$55,860	\$60,060	\$58,905			
	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 2037 Fund 350	Northland Feb / Aug	\$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		
	Principal	\$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		
	Interest	\$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		
	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 2039 Fund 355	Northland June / Dec	\$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
	Principal	\$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
	Interest	\$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
	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 2039 Fund 356	ECE-Land Loan June / Dec	\$13,143	\$13,274	\$13,407	\$13,541	\$13,676	\$13,813	\$13,951	\$14,091	\$14,231	\$14,374					
	Principal	\$2,750	\$2,487	\$2,222	\$1,683	\$1,683	\$1,409	\$1,133	\$854	\$572	\$287					
	Interest & 1% Annual Fee	\$24,633	\$16,549	\$16,410	\$16,269	\$16,127	\$15,983	\$15,838	\$15,692	\$15,544	\$15,394					
	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
LEVY TOTAL		\$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
REVENUE BONDS																
3,060,114 2006 WATER 2026 Fund 602	MPFA Feb / Aug	\$171,000	\$173,000													
	Principal	\$3,681	\$1,851													
	Interest (1.07%)															
373,000 2022 G.O. Water Revenue Bond (Meters) 2022 Fund 602	Northland Feb / Aug	\$73,000	\$75,000	\$78,000	\$80,000											
	Principal	\$8,759	\$6,354	\$3,868	\$1,300											
	Interest	\$244,000	\$248,000	\$78,000	\$80,000				\$0							
TOTAL REVENUE BONDS (PRINCIPAL)																
LEASE PURCHASE																
202,895.88 2020 Caterpillar Lease 2027 Fund 389	Caterpillar Fin Jan 1st pymt	\$27,109	\$28,153	\$54,001												
	Principal	\$4,207	\$3,163	\$2,079												
	Interest 3.85%	\$31,316	\$31,316	\$56,080												
Lease Payments																
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	\$179,861	\$160,150	\$165,050	\$164,550	\$60,500	\$57,750

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
<b>Total City Hall</b>	<b>19,340.00</b>		
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			
<b>Total Public Works</b>	<b>302,000.00</b>		
Parks	15,000.00	Rec Park Swing	101-45200-580
Parks	25,000.00	Mower purchase	101-45200-580
<b>Total Parks</b>	<b>40,000.00</b>		
Police	7,500.00	Carpet replacement	101-42110-520
Police	9,800.00	PD server/computer	101-42110-580
Police			
<b>Total Police</b>	<b>17,300.00</b>		
Water	1,715,000.00	Grant -lead line replacement	602-49400-530
Water	55,000.00	Replace 2015 Chevy Truck	602-49400-580
<b>Total Water</b>	<b>1,770,000.00</b>		
Sewer			
Sewer	100,000.00	Sewer lining	603-49450-480
Sewer	55,000.00	Manhole replacement	603-49450-530
<b>Total Sewer</b>	<b>155,000.00</b>		
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
<b>Total Liquor</b>	<b>19,938.00</b>		
Senior Center	10,000.00	Building Improvements	101-49010-520
<b>Total Senior Center</b>	<b>10,000.00</b>		
Airport	7,197.00	AD Building Exterior -not a grant	101-49810-520
Airport	355,000.00		
<b>Total Airport</b>	<b>362,197.00</b>		
Deputy Reg	1,000.00	Computer	619-49900-570
<b>Total Dep Reg</b>	<b>1,000.00</b>		
Fire Department			
Fire Department	12,000.00	SCBA, turnout gear, air tanks	101-42280-580
Fire Department			
<b>Total Fire Department Capital Improvements</b>	<b>12,000.00</b>		
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>\$ 2,708,775.00</b>		
General	762,837.00		
Water & Sewer & liq	1,944,938.00		
Dep Reg	1,000.00		



## PRELIMINARY PROPERTY TAX LEVY FOR 2026

	Revised	Budget 2025	Budget 2026	\$ Increase	% Increase
	12/4/2025				
<b>GENERAL FUND</b>					
Cap Equip	PW( Lease)	674,754.00	732,070.00	57,316.00	
	Fire	31,316.00	31,316.00		
	Park				Levy without reserves
	Police				
	Total	<u>\$ 706,070.00</u>	<u>\$ 763,386.00</u>	<u>57,316.00</u>	8.12%
<b>DEBT SERVICE</b>					
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%
<b>TOTAL</b>		<u>\$ 1,008,314.00</u>	<u>\$ 1,058,756.00</u>	<u>\$ 50,442.00</u>	5.00%



3% Step plus 1.5% COLA		3% Step plus 2% COLA	
WAGES	2025		2026
	4.5%		5.0%
Position	HR WAGE	TOTAL WAGES	HR WAGE
Summer Maintenance	16.46	17,118.40	17.28
Liquor Store Clerk	15.68		16.46
			0.00
EDEL, AMY	20.75	19,297.50	21.79
ELI, VERNETTE	16.71	3,475.68	17.55
GROSE, MATTHEW	16.23	15,824.25	17.04
POWELL, HAYLEY	16.23	25,318.80	17.04
HERMAN, BRITNEY	15.68	18,339.75	16.46
SHOCKLEY, WALLACE	19.56	16,039.20	20.54
STEFFEL, LAURIE	20.75	9,545.00	21.79
STEVENSON, DAVID	19.96	10,379.20	21.17
SODERBERG, RICARD	16.23	21,097.51	17.04
VANTHOF, ANTHONY	17.90	2,148.10	18.80
ZIESMER, RICK	17.21	35,796.80	18.25
Motor Vehicle Clerk			
WEINER, AUDRA	19.44	40,435.20	20.61
TOLMIE, MYLA	17.27	14,403.18	18.13
DAVID, JULIE	18.32	30,484.48	19.24
Asst. Liquor Store Manager			
HANSEN, MARI	22.37	46,536.78	25.24
Receptionist/Utility Bill Tech			
NIEDZIELSKI, MARYBETH	23.05	47,949.62	24.21
PD Admin/Records Tech			
RUNYON-MARTINSON, HOLLY	30.15	62,708.36	31.66
Public Works Maintenance			
PELARSKI, DARRELL	16.30	20,344.90	17.12
ROELOFS, TIMOTHY	18.81	15,649.92	19.75
Motor Vehicle Supervisor			
CAIN, AMY	25.83	53,731.39	27.12
Communications Specialist			
MICKELSON, MARY K	25.83	53,731.39	27.12
Public Works Maint. I (Water Operator)			
PLUMSKI, AARON	28.00		29.40
Public Works Maint. II (Water/Sewer OP)			
ROELOFS, TROY D	30.90	64,272.00	32.45
OLDENBURG, JOHN D.	36.09	75,067.20	37.89
PELASRKS, ZACH	29.20	60,736.00	30.66
Asst. City clerk/Accounts Payable			
KATKE, DELORIS C.	31.46	65,436.80	35.04
Public Works Maint. III (Assistant Supervisor)			
	32.72		
Liquor Store Manager			
JEYS, VICTORIA	36.82	76,585.60	38.66
Public Works Superintendent			
KIRKEBY, GARY	42.50	88,400.00	44.63
Treasurer			
NEALLEY, ELIZABETH	37.32	77,625.60	39.19
Police Chief			
RASMUSSEN, QUINN	43.46	90,396.80	45.63
City Manager			
PFAFF, TAMMY L.	52.45	109,085.60	58.75

17,971.20

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POLICE DEPARTMENT UNION										2025										2026																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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# APPENDIX A: WAGES PATROL OFFICERS AND SCHOOL LIAISON OFFICER

	3.50%
	2024 Hour
Start	\$27.60
After one year	\$28.92
After two years	\$30.25
After three years	\$31.60
After four years	\$32.91
After five years	\$34.26
After six years	\$35.58
After 12 years (2% above six-year step)	\$36.60
After 18 years (3% above six-year step)	\$36.65
After 25 years (4% above six-year step)	\$37.01

	3.50%	+1.00%
	January 1, 2025 Hour	July 1, 2025 Hour
Start	\$28.57	\$28.86
After one year	\$29.93	\$30.23
After two years	\$31.31	\$31.63
After three years	\$32.70	\$33.03
After four years	\$34.06	\$34.41
After five years	\$35.46	\$35.81
After six years	\$36.83	\$32.70
After 12 years (2% above six-year step)	\$37.57	\$37.94
After 18 years (3% above six-year step)	\$37.93	\$38.31
After 25 years (4% above six-year step)	\$38.31	\$38.69

37.20

	3.50%	+1.50%
	January 1, 2026 Hour	July 1, 2026 Hour
Start	\$29.87 ✓	\$30.31
After one year	\$31.29	\$31.76
After two years	\$32.73	\$33.22
After three years	\$34.19	\$34.70
After four years	\$35.61	\$36.14
After five years	\$37.07	\$37.62
After six years	\$38.50	\$39.08
After 12 years (2% above six-year step)	\$39.27	\$39.86
After 18 years (3% above six-year step)	\$39.65	\$40.25
After 25 years (4% above six-year step)	\$40.04	\$40.64

For the duration of this agreement, at either party's option, parties agree to re-open discussion concerning MSRS health care savings plan.



## 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	