

CITY OF MILACA
SPECIAL CITY COUNCIL MEETING WORK SESSION
COUNCIL AGENDA
DECEMBER 12, 2024

1. Call Meeting to Order 12:00 p.m.
2. Pledge of Allegiance
3. Roll Call- Present: Mayor-Dave Dillan____ Council Members; Ken Muller____ Norris Johnson____ Lindsee Larsen____
Laurie Gahm____ Absent;_____
4. Work Session for 2025 Budget and 2025 Tax Levy MB__2nd__AIF__O__
5. **Adjournment** Time_____ MB__2nd__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
2025 FINAL BUDGET
WORK SESSION**

DECEMBER 12, 12:00 TO 1:00P.M.

**THE FINAL BUDGET AND TAX
LEVY WILL BE ADOPTED ON**

DECEMBER 18TH, 2024.

CITY OF MILACA 2025 FINAL BUDGET					PAGE 1
GENERAL FUND REVENUE		2023	2024	2025	NOTES
COA	Account Title	FINAL	FINAL	FINAL	
		BUDGET	BUDGET	BUDGET	
101-31010	Current Ad Valorem Taxes	724,149.00	762,177.00	721,070.00	lowered by the 11,107 transition aid
101-31020	Delinquent Ad Valorem Taxes	14,700.00	14,700.00	5,000.00	
101-31030	Mobile Home Tax	5,618.00	6,200.00	1,800.00	
101-31410	Lodging Tax	500.00	950.00	500.00	
101-31910	Penalties and Interest AdValTx	630.00		600.00	
	TOTAL GENERAL PROPERTY TAXES	\$ 745,597.00	\$ 784,627.00	\$ 728,970.00	
101-32005	Excavation Permits	2,250.00	800.00	1,500.00	
101-32101	Cigarette/THC License	5,000.00	900.00	1,000.00	
101-32102	Animal License	800.00	800.00	800.00	
101-32110	Liquor License	13,500.00	14,450.00	13,500.00	
101-32210	Building Permits	37,485.00	41,000.00	46,000.00	
101-32230	Plumbing Connection Permits	4,200.00	4,500.00	6,000.00	
	TOTAL PERMITS AND LICENSE	\$ 63,235.00	\$ 62,450.00	\$ 68,800.00	
101-33160	Other Grants/Gifts	25,000.00			
101-33401	Local Government Aid	954,814.00	1,048,215.00	1,060,753.00	Certified LGA 2025+ Transition aid 11,107
101-33402	Market Value Credit	600.00	350.00	500.00	
101-33405	Pera Increase Aid	2,500.00	2,500.00		
101-33406	Airport State Aid/Grants	307,300.00	345,150.00	44,400.00	Airport M & O and Grant proceeds
101-33407	Police State Aid	60,000.00	68,000.00	68,000.00	
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	Small Cities State Transportation Aid
101-33502	FEMA Grant				
	TOTAL GRANTS AND STATE AID	\$ 1,355,814.00	\$ 1,526,751.00	\$ 1,232,863.00	
101-34101	Office Space Rental	6,400.00	6,400.00	12,400.00	Dep Reg and Ambulance Bldg
101-34103	Zoning and Subdivision Fees	1,500.00	2,400.00	5,500.00	
101-34104	Plan Check Fee	14,000.00	16,000.00	25,000.00	
101-34107	Assessment Search Fees	550.00	550.00	500.00	
101-34111	Airport Leases	11,000.00	11,000.00	11,000.00	
101-34112	Other Leases	2,400.00	2,875.00	3,000.00	
101-34113	Rental Property Fee	100.00	400.00	250.00	
	TOTAL CHARGES FOR SERVICES	\$ 35,950.00	\$ 39,625.00	\$ 57,650.00	
101-34200	Police Administration Fee	500.00	550.00	550.00	
101-34201	Liaison - School Portion				May be in the school in the fall of 2025
101-34202	Special Fire Protection Svcs	108,000.00	118,746.00	101,425.00	Fire Contracts Est-Final in Nov
101-34206	Public Works Service Charges	4,200.00	4,000.00	3,000.00	
101-34207	Impound Fees	250.00	700.00	-	
101-34208	Fire Calls	11,000.00	20,000.00	21,000.00	
	TOTAL PUBLIC SAFETY	\$ 123,950.00	\$ 143,996.00	\$ 125,975.00	
101-34750	Other Charges				
101-34780	Park Fees	17,500.00	22,000.00	33,000.00	
	TOTAL CULTURE AND RECREATION	\$ 17,500.00	\$ 22,000.00	\$ 33,000.00	
101-34921	Airport Fuel Sales	15,799.00	19,000.00	19,000.00	
	TOTAL OTHER CHARGES	\$ 15,799.00	\$ 19,000.00	\$ 19,000.00	
101-35100	Court Fines	12,000.00	14,000.00	15,500.00	
101-35102	Parking Fines	2,500.00	1,400.00	450.00	
101-35105	Administrative Fines	500.00	500.00	60.00	
	TOTAL FINES AND FORFEITS	\$ 15,000.00	\$ 15,900.00	\$ 16,010.00	

CITY OF MILACA 2025 FINAL BUDGET					PAGE 2
GENERAL FUND REVENUE		2023	2024	2025	
COA	Account Title	FINAL	FINAL	FINAL	NOTES
		BUDGET	BUDGET	BUDGET	
101-36100	Special Assessments	7,000.00	7,000.00	3,025.00	
101-36102	Penalties and Interest	250.00	300.00	250.00	
	TOTAL SPECIAL ASSESSMENTS	\$ 7,250.00	\$ 7,300.00	\$ 3,275.00	
101-36200	Miscellaneous Revenues	10,000.00	10,000.00	10,000.00	
101-36204	Miscellaneous Refunds	10,000.00	10,000.00	25,000.00	
101-36210	Interest Earnings	48,000.00	90,000.00	105,125.00	
101-36230	Contributions and Donations	10,000.00	10,000.00	20,000.00	
	TOTAL MISCELLANEOUS REVENUES	\$ 78,000.00	\$ 120,000.00	\$ 160,125.00	
101-38050	Cable TV Revenues	12,000.00	8,825.00	8,825.00	
	TOTAL OTHER PROPRIETARY FUND REV	\$ 12,000.00	\$ 8,825.00	\$ 8,825.00	
101-39100	Sale of Property				
101-39101	Sales of General Fixed Assets				
101-39105	Insurance Proceeds				
	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -		
101-39203	Transfer from Other Fund	8,000.00	8,000.00	8,000.00	
101-39204	Transfer from Fire Dept Reserv	125,000.00	100,000.00	100,000.00	
101-39209	Transfer from Liquor	200,000.00	300,000.00	300,000.00	
	TOTAL TRANSFERS FROM OTHER FUNDS	\$ 333,000.00	\$ 408,000.00	\$ 408,000.00	
101-39300	Proceeds-Gen Long-term Debt		862,000.00		
	TOTAL PROCEEDS OF LONG TERM DEBT		862,000.00		
	TOTAL GENERAL FUND REVENUE	\$ 2,803,095.00	\$ 4,020,474.00	\$ 2,862,493.00	

CITY OF MILACA 2025 FINAL BUDGET				Page 3	
GENERAL FUND EXPENDITURES		2023	2024	2025	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	250.00	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	4,000.00	2,250.00	3,000.00	
101-41110-433	Dues and Subscriptions	3,500.00	3,000.00	3,000.00	
Total Council		\$ 21,450.00	\$ 19,150.00	\$ 19,900.00	
PLANNING COMMISSION					
101-41120-208	Training and Travel				
101-41120-308	Commission	3,600.00	1,000.00	1,500.00	
101-41120-352	General Notices and Pub Info	500.00	500.00	600.00	
101-41120-310	Other Professional Services	12,000.00	20,000.00	20,000.00	
Total Planning Commission		\$ 16,100.00	\$ 21,500.00	\$ 22,100.00	
CITY MANAGER					
101-41310-101	Full-Time Regular	45,377.00	48,965.00	49,847.00	Allocated
101-41310-121	PERA	4,000.00	3,615.00	4,071.00	
101-41310-122	FICA	3,945.00	3,540.00	4,152.00	
101-41310-131	Employer Paid Health	3,425.00	9,741.00	10,977.00	
101-41310-132	Employer Paid Health Saving	1,350.00	1,200.00	2,700.00	
101-41310-133	Employer Paid Dental	225.00	2,250.00	3,500.00	
101-41310-134	Employer Paid Disability	287.00	600.00	600.00	
101-41310-201	Office Supplies	2,000.00	750.00	800.00	
101-41310-208	Training and Travel	2,750.00	3,000.00	3,000.00	
101-41310-310	Other Professional Services	1,000.00	250.00	250.00	
101-41310-321	Telephone	600.00		650.00	
Total City Manager		\$ 64,959.00	\$ 73,911.00	\$ 80,547.00	
ELECTIONS					
101-41410-217	Other Operating Supplies		3,000.00		No elections in 2025
101-41410-437	Other Miscellaneous		250.00		
Total Elections		\$ -	\$ 3,250.00	\$ -	
CITY TREASURER					
101-41510-101	Full-Time Regular	53,315.00	57,790.00	60,385.00	Allocated across funds
101-41510-102	Overtime	1,000.00	750.00	750.00	
101-41510-121	PERA	5,455.00	4,406.00	4,751.00	
101-41510-122	FICA	5,564.00	4,320.00	4,846.00	
101-41510-131	Employer Paid Health	14,005.00	16,348.00	18,417.00	Allocated across funds
101-41510-132	Employer Paid Health Saving	6,000.00	6,000.00	4,950.00	
101-41510-133	Employer Paid Dental	225.00	225.00	400.00	
101-41510-134	Employer Paid Disability	610.00	610.00	425.00	
101-41510-201	Office Supplies	1,500.00	575.00	600.00	
101-41510-208	Training and Travel	1,500.00	500.00	1,500.00	
101-41510-240	Small Tools and Minor Equip	750.00	250.00	750.00	
101-41510-309	EDP, Software and Design	15,000.00	2,000.00	2,500.00	
Total City Treasurer		\$ 104,924.00	\$ 93,774.00	\$ 100,274.00	
CONTRACTED SERVICES					
101-41540-301	Auditing and Acctg Services	16,000.00	19,160.00	20,500.00	Allocated across funds-Federal Audit in 2025
101-41550-300	Professional Svcs-Assessor	14,000.00	14,000.00	14,000.00	
101-41610-304	Attorney Legal Fees	60,900.00	60,900.00	72,000.00	Contract Exp 12/31/2024
Total Contracted Services		\$ 90,900.00	\$ 94,060.00	\$ 106,500.00	

CITY OF MILACA 2025 FINAL BUDGET					Page 4
GENERAL FUND EXPENDITURES		2023	2024	2025	
		FINAL	FINAL	FINAL	
		BUDGET	BUDGET	BUDGET	
CITY HALL					
101-41940-101	Full-Time Regular	35,786.00	48,806.00	51,736.00	Allocated across funds
101-41940-102	Overtime	500.00	250.00	250.00	
101-41940-121	PERA	2,528.00	2,528.00	3,880.00	
101-41940-122	FICA	2,579.00	2,579.00	3,960.00	
101-41940-131	Employer Paid Health	6,365.00	15,153.00	17,075.00	12.6% Increase
101-41940-132	Employer Paid Health Saving	2,400.00	2,400.00	4,500.00	
101-41940-133	Employer Paid Dental	4,210.00	4,210.00	2,000.00	
101-41940-134	Employer Paid Disability	294.00	294.00	750.00	
101-41940-142	Unemployment Benefit Payments/FMLA				New Law - Paid Family Medical Leave Law 2026
101-41940-151	Workers Comp Insurance Prem	44,115.00	35,712.00	48,000.00	
101-41940-201	Office Supplies	3,000.00	3,250.00	6,000.00	
101-41940-217	Other Operating Supplies	3,000.00	2,500.00	3,500.00	
101-41940-225	Landscaping Materials	1,500.00	500.00	1,500.00	
101-41940-240	Small Tools and Minor Equip	15,000.00	5,000.00	15,000.00	
101-41940-306	Bank Fees/Charges	250.00	200.00	300.00	
101-41940-309	EDP, Software and Design	23,000.00	23,500.00	25,000.00	
101-41940-310	Other Professional Services	35,000.00	30,000.00	30,000.00	
101-41940-321	Telephone	3,500.00	3,500.00	2,500.00	
101-41940-322	Postage	3,500.00	2,500.00	4,500.00	
101-41940-361	Liability/Property	62,292.00	64,500.00	70,000.00	
101-41940-363	Automotive Ins	7,921.00	8,275.00	9,500.00	
101-41940-381	Utilities	18,000.00	17,000.00	17,000.00	
101-41940-401	Repairs/Maint Buildings		20,000.00	51,299.00	Security Improvements PD/Recep
101-41940-433	Dues and Subscriptions	4,000.00	4,500.00	5,000.00	
101-41940-437	Other Miscellaneous	1,000.00	3,000.00	3,000.00	
101-41940-570	Office Equip and Furnishings	6,800.00	10,000.00	18,000.00	3 computers/Server Hardware/replace PD Firewall
Total City Hall		\$ 286,540.00	\$ 310,157.00	\$ 394,250.00	
COA					
POLICE DEPARTMENT					
101-42110-101	Full-Time Regular	436,926.00	464,960.00	575,897.00	Adding another officer
101-42110-102	Overtime	15,000.00	42,000.00	15,000.00	
101-42110-108	Full-Time Clerical	43,472.00	49,109.00	50,167.00	Cross Trained for Water and Sewer
101-42110-110	Part-Time Police Officer	10,312.00	2,741.00	2,800.00	
101-42110-122	FICA	1,800.00	4,500.00	8,500.00	
101-42110-123	Police Pension Contributions	94,000.00	84,971.00	102,730.00	
101-42110-131	Employer Paid Health	120,336.00	108,611.00	131,318.00	Health Insurance 12.6%
101-42110-132	Employer Paid Health Saving	33,000.00	30,000.00	39,000.00	additional officer
101-42110-133	Employer Paid Dental	3,501.00	1,800.00	4,500.00	
101-42110-134	Employer Paid Disability	4,485.00	2,000.00	4,800.00	
101-42110-201	Office Supplies	1,750.00	1,500.00	1,000.00	
101-42110-208	Training and Travel	3,000.00	5,000.00	3,500.00	
101-42110-212	Auto Expense (Fuel/Repair)	34,500.00	39,000.00	25,000.00	
101-42110-221	Equipment Parts/Repairs	5,000.00	1,500.00	2,500.00	
101-42110-226	Radio Repair	750.00	750.00	150.00	
101-42110-240	Small Tools and Minor Equip	10,000.00	7,500.00	5,000.00	
101-42110-242	PD Reserve Purchase				
101-42110-305	Medical and Dental Fees	750.00	750.00	750.00	2 new hires - 1 mid-year
101-42110-309	EDP, Software and Design	13,000.00	16,000.00	16,000.00	
101-42110-310	Other Professional Services	6,000.00	6,000.00	4,500.00	
101-42110-321	Telephone	9,000.00	8,000.00	8,000.00	
101-42110-343	Other Advertising	250.00	100.00	100.00	
101-42110-381	Utilities				
101-42110-434	Uniforms	8,500.00	7,750.00	9,750.00	1000 per officer/includes \$ for new hires
101-42110-437	Other Miscellaneous	3,000.00	1,000.00	3,000.00	
101-42110-550	Motor Vehicles		82,954.00		
101-42110-580	Other Equipment	63,000.00	49,815.00	15,500.00	Pistol replacement with trade in allowance
Total Police Department		\$ 921,332.00	\$ 1,018,311.00	\$ 1,029,462.00	

CITY OF MILACA 2025 FINAL BUDGET					Page 5
GENERAL FUND EXPENDITURES		2023	2024	2025	
		FINAL	FINAL	FINAL	
FIRE DEPARTMENT		BUDGET	BUDGET	BUDGET	
101-42280-103	Part-Time Employees	58,750.00	67,525.00	81,190.00	
101-42280-122	FICA	4,494.00	5,165.00	7,000.00	
101-42280-142	Unemployment Benefit Payments				
101-42280-151	Worker s Comp Insurance Prem	16,049.00	14,200.00	13,000.00	
101-42280-201	Office Supplies	250.00	250.00	250.00	
101-42280-208	Training and Travel	15,000.00	15,000.00	10,000.00	
101-42280-212	Auto Expense (Fuel/Repair)	10,525.00	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	8,500.00	9,500.00	9,500.00	
101-42280-226	Radio Repair	6,000.00	6,000.00		
101-42280-240	Small Tools and Minor Equip	8,500.00	8,500.00	8,500.00	
101-42280-241	Reserve Purchase	88,750.00	500,000.00		Fire Truck-Reserves & bond if not enough in Reser
101-42280-305	Medical and Dental Fees	3,500.00	3,500.00	3,500.00	
101-42280-309	EDP, Software and Design	700.00	3,000.00	4,000.00	
101-42280-310	Other Professional Services	6,500.00	6,500.00	6,500.00	
101-42280-321	Telephone	3,000.00	3,500.00	3,000.00	
101-42280-361	Liability/Property	1,995.00	5,000.00	5,000.00	
101-42280-363	Automotive Ins	2,797.00	3,500.00	3,900.00	Increase due to new equipment
101-42280-381	Utilities	25,000.00	16,000.00	18,000.00	
101-42280-384	Refuse/Garbage Disposal	350.00	350.00	350.00	
101-42280-401	Repairs/Maint Buildings	7,500.00	7,500.00	7,500.00	
101-42280-433	Dues and Subscriptions	1,000.00	1,000.00	500.00	
101-42280-434	Uniforms	3,000.00	20,000.00	5,000.00	
101-42280-437	Other Miscellaneous	5,000.00	6,000.00	3,500.00	
101-42280-520	Buildings and Structures	30,000.00	30,000.00		
101-42280-530	Improv Other Than Bldgs				
101-42280-580	Other Equipment		25,000.00		
Total Fire Department		\$ 309,660.00	\$ 777,490.00	\$ 210,690.00	
BUILDING INSPECTIONS					
101-42400-201	Office Supplies			200.00	
101-42400-300	Professional Svcs	33,000.00	45,000.00	48,000.00	Contracted Services-
101-42400-310	Other Professional Services				
101-42400-437	Other Miscellaneous			200.00	
Total Building Inspections		\$ 33,000.00	\$ 45,000.00	\$ 48,400.00	

CITY OF MILACA 2025 FINAL BUDGET					Page 6
	GENERAL FUND EXPENDITURES	2023	2024	2025	NOTES
COA	PUBLIC WORKS DEPARTMENT	FINAL	FINAL	FINAL	
101-43000-101	Full-Time Regular	76,011.00	79,574.00	67,974.00	
101-43000-102	Overtime	6,000.00	7,500.00	6,000.00	
101-43000-103	Part-Time Employees			6,781.00	Allocated
101-43000-104	Temp-Summer/Winter Help	25,200.00	9,954.00	6,400.00	Allocated
101-43000-121	PERA	4,445.00	5,811.00	5,607.00	
101-43000-122	FICA	4,694.00	6,087.00	6,208.00	
101-43000-131	Employer Paid Health	19,500.00	23,309.00	24,758.00	
101-43000-132	Employer Paid Health Saving	6,600.00	14,500.00	6,000.00	
101-43000-133	EMPLOYER PAID DENTAL	600.00	600.00	600.00	
101-43000-134	Employer Paid Disability	589.00	589.00	625.00	
101-43000-135	Employer Paid Life	85.00	85.00	85.00	
101-43000-208	Training and Travel	400.00	1,000.00	3,000.00	
101-43000-212	Auto Expense (Fuel/Repair)	30,325.00	35,000.00	22,489.00	
101-43000-215	Shop Supplies	1,500.00	2,500.00	3,000.00	
101-43000-216	Chemicals and Chem Products	20,000.00	20,000.00	15,500.00	
101-43000-217	Other Operating Supplies	5,000.00	5,000.00	5,000.00	
101-43000-221	Equipment Parts/Repairs	25,000.00	25,000.00	35,000.00	
101-43000-230	Safety	2,500.00	2,500.00	2,500.00	
101-43000-240	Small Tools and Minor Equip	3,000.00	4,000.00	4,000.00	
101-43000-241	Reserve Purchase	23,000.00			
101-43000-303	Engineering Fees	5,000.00	5,000.00	10,000.00	
101-43000-305	Medical and Dental Fees	500.00	500.00	500.00	
101-43000-309	EDP, Software and Design	1,000.00	2,000.00	1,650.00	
101-43000-310	Other Professional Services	20,000.00	20,000.00	7,355.00	
101-43000-311	Snow Removal	7,000.00	7,000.00	5,000.00	
101-43000-312	Compost	3,000.00	3,000.00	2,000.00	
101-43000-321	Telephone	7,000.00	7,000.00	5,000.00	
101-43000-380	Street Lights	47,000.00	40,000.00	40,000.00	
101-43000-381	Utilities	20,000.00	20,000.00	20,000.00	
101-43000-384	Refuse/Garbage Disposal	500.00	500.00	500.00	
101-43000-401	Repairs/Maint Buildings	3,000.00	3,000.00	5,000.00	
101-43000-403	Repairs/Maint Streets	175,000.00	50,000.00	50,000.00	
101-43000-433	Dues and Subscriptions	250.00	250.00	250.00	
101-43000-434	Uniforms	5,000.00	5,500.00	4,500.00	
101-43000-520	Buildings and Structures		20,000.00	3,000.00	
101-43000-530	Improv Other Than Bldgs/Streets, etc.		760,000.00	88,610.00	State Transportation Aid Streets
101-43000-580	Other Equipment	12,000.00		15,000.00	Roller & barricades
Total Public Works Department		\$ 560,699.00	\$ 1,186,759.00	\$ 479,892.00	

CITY OF MILACA 2025 FINAL BUDGET					Page 7
COA	GENERAL FUND EXPENDITURES	2023	2024	2025	
	PUBLIC WORKS DEPARTMENT	FINAL	FINAL	FINAL	
		BUDGET	BUDGET	BUDGET	
	PARKS				
101-45200-101	Full-Time Regular	71,727.00	77,111.00	74,757.00	
101-45200-102	Overtime	1,500.00	1,500.00	1,500.00	
101-45200-103	Part-Time Employees			6,783.00	
101-45200-104	Temp-Summer Help	25,200.00	9,954.00	6,400.00	
101-45200-109	Temp-Trail Maintenance				
101-45200-121	PERA	5,380.00	6,000.00	6,087.00	
101-45200-122	FICA	7,418.00	7,850.00	6,208.00	
101-45200-131	Employer Paid Health	19,500.00	23,309.00	24,758.00	
101-45200-132	Employer Paid Health Saving	6,600.00	6,600.00	6,000.00	
101-45200-133	Employer Paid Dental	600.00	600.00	600.00	
101-45200-134	Employer Paid Disability	589.00	589.00	600.00	
101-45200-212	Auto Expense (Fuel/Repair)	5,000.00	5,000.00	5,000.00	
101-45200-215	Shop Supplies	500.00	500.00	500.00	
101-45200-216	Chemicals and Chem Products	2,000.00	2,000.00	750.00	
101-45200-221	Equipment Parts/Repairs	5,000.00	5,000.00	2,500.00	
101-45200-225	Landscaping Materials	3,000.00	3,000.00	3,000.00	
101-45200-240	Small Tools and Minor Equip	2,500.00	2,500.00	2,500.00	
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	6,000.00	
101-45200-321	Telephone			600.00	
101-45200-381	Utilities	7,000.00	7,000.00	7,000.00	
101-45200-384	Refuse/Garbage Disposal	3,000.00	3,000.00	3,000.00	
101-45200-401	Repairs/Maint Buildings	10,500.00	10,500.00	4,000.00	
101-45200-415	Other Equipment Rentals	2,500.00	2,500.00	3,000.00	
101-45200-434	Uniforms				
101-45200-437	Other Miscellaneous	4,500.00	6,900.00	6,900.00	
101-45200-520	Buildings and Structures				
101-45200-530	Improv Other Than Bldgs	10,000.00	25,000.00		no park improvement project
101-45200-580	Other Equipment	60,000.00			
Total Parks Department		\$ 260,364.00	\$ 212,763.00	\$ 178,793.00	

CITY OF MILACA 2025 FINAL BUDGET					Page 8
GENERAL FUND EXPENDITURES		2023	2024	2025 FINAL BUDGET	NOTES
		FINAL	FINAL		
		BUDGET	BUDGET		
COA	SEASONAL EMPLOYEES				
101-45210-105	Temp-Winter Help	4,000.00	4,000.00	4,000.00	
101-45210-122	FICA				
Total Recreation Winter Temp Employees		\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	
LIBRARY					
101-45500-217	Other Operating Supplies	700.00	600.00	600.00	
101-45500-240	Small Tools and Minor Equip				
101-45500-310	Other Professional Services	5,500.00	5,500.00	5,750.00	
101-45500-321	Telephone	500.00	600.00	600.00	
101-45500-381	Utilities	18,000.00	18,000.00	18,000.00	
101-45500-401	Repairs/Maint Buildings	2,000.00	2,000.00	2,000.00	
101-45500-437	Other Miscellaneous	500.00	250.00	250.00	
101-45500-530	Improv Other Than Bldgs				
Total Library		\$ 27,200.00	\$ 26,950.00	\$ 27,200.00	
SENIOR CENTER					
101-49010-310	Other Professional Services				
101-49010-361	Liability/Property	569.00	600.00	1,100.00	
101-49010-381	Utilities	3,600.00	3,600.00	4,000.00	
101-49010-401	Repairs/Maint Buildings	5,000.00	3,500.00	7,500.00	Needs Improvements
101-49010-437	Other Miscellaneous	250.00	500.00	500.00	
Total Senior Center		\$ 9,419.00	\$ 8,200.00	\$ 13,100.00	
MISC					
101-49200-450	Unallocated	3,100.00	3,100.00	3,100.00	Initiative Foundation budget
101-49200-730	Transfer to Other Fund		31,316.00	31,316.00	Lease
Total Unallocated		\$ 3,100.00	\$ 34,416.00	\$ 34,416.00	
AIRPORT					
101-49810-101	Full-Time Regular	28,964.00	35,519.00	40,768.00	
101-49810-102	Overtime	1,000.00	1,000.00	750.00	
101-49810-103	Part-Time Employees			6,781.00	
101-49810-104	Temp-Summer Help		1,000.00	6,400.00	
101-49810-121	PERA	2,690.00	2,895.00	3,608.00	
101-49810-122	FICA	2,904.00	3,125.00	3,058.00	
101-49810-131	Employer Paid Health	9,750.00	11,655.00	12,379.00	
101-49810-132	Employer Paid Health Saving	3,300.00	1,700.00	3,000.00	
101-49810-133	Employer Paid Dental	295.00	295.00	295.00	
101-49810-134	Employer Paid Disability	295.00	295.00	295.00	
101-49810-134	Training and Travel			1,000.00	
101-49810-212	Auto Expense (Fuel/Repair)	3,000.00	1,750.00	1,750.00	
101-49810-217	Other Operating Supplies	500.00	800.00	800.00	
101-49810-221	Equipment Parts/Repairs	2,000.00	2,000.00	2,000.00	
101-49810-270	Fuel for Resale	15,000.00	15,000.00	15,000.00	
101-49810-310	Other Professional Services	5,000.00	3,795.00	10,000.00	
101-49810-321	Telephone	1,300.00	3,000.00	3,000.00	
101-49810-361	Liability/Property	2,000.00	1,000.00	1,000.00	
101-49810-363	Automotive Ins	500.00	500.00	500.00	
101-49810-381	Utilities	6,000.00	3,500.00	3,500.00	
101-49810-401	Repairs/Maint Buildings	3,000.00	1,500.00	3,621.00	
101-49810-421	Credit Card/Bank Fees	1,200.00	1,800.00	1,800.00	
101-49810-437	Other Miscellaneous	750.00	750.00	750.00	
101-49810-510	Land				
101-49810-530	Improv Other Than Bldgs		17,800.00	15,000.00	New Fuel Card reader/Clear Zone Area Plan (CZAF)
101-49810-580	Other Equipment		4,200.00		
Total Airport		\$ 89,448.00	\$ 114,879.00	\$ 137,055.00	
TOTAL GENERAL FUND EXPENDITURES		\$ 2,803,095.00	\$ 4,044,570.00	\$ 2,886,579.00	
EXCESS (DEFICIT) GENERAL FUND		\$ -	\$ (24,096.00)	\$ (24,086.00)	

CITY OF MILACA 2025 FINAL BUDGET				Page 9	
SPECIAL REVENUE FUNDS		2023	2024	2025	NOTES
		FINAL	FINAL	FINAL	
		BUDGET	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	
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				
200-46500-610	Interest Expense				
200-46500-730	Transfer to Other Fund				
TOTAL EXPENDITURE		-	-	1,000.00	
NET EXCESS (DEFICIT)		1,000.00	-	-	
CHARITABLE GAMBLING FUND					
208-36210	Interest Earnings	850	1000	1000	
208-36240	Charitable Gambling Tax	27,500.00	25,600.00	27,000.00	
TOTAL REVENUE		28,350.00	26,600.00	28,000.00	
Historical Society					
208-45600-310	Other Professional Services	75	75	150	
208-45600-381	Utilities	5,575.00	5,575.00	5,600.00	
208-45600-401	Repairs/Maint Buildings	5,000.00	5,800.00	6,000.00	
208-45600-437	Other Miscellaneous	1,000.00	1,000.00	1,000.00	
208-45600-530	Improv Other Than Bldgs				
Recreation					
208-49020-406	Trail Maintenance	4,000.00	6,000.00	7,250.00	
208-49020-700	Transfer to General Fund	8,000.00	8,000.00	8,000.00	
TOTAL EXPENDITURES		23,650.00	26,450.00	28,000.00	
NET EXCESS (DEFICIT)		4,700.00	150.00	0.00	
FIRE DEPARTMENT RESERVE FUND					
210-36200	Miscellaneous Revenues				
210-36210	Interest Earnings	600.00	850.00		
210-36230	Contributions and Donations	125,000.00	100,000.00	100,000.00	
TOTAL REVENUE		125,600.00	100,850.00	100,000.00	
210-42280-700	Transfer to General Fund	125,000.00	100,000.00	100,000.00	
TOTAL EXPENDITURES		125,000.00	100,000.00	100,000.00	
NET EXCESS (DEFICIT)		600.00	850.00	0.00	
REVOLVING LOAN FUND					
212-36200	Miscellaneous Revenues				
212-36210	Interest Earnings	800	800	900	
212-39300	Proceeds-Gen Long-term Debt				
TOTAL REVENUE		800	800	900	
212-47000-602	Loan Payment				
212-49000-437	Other Miscellaneous			900	
212-49000-603	Short-Term Debt Principal	5,555.00			
TOTAL EXPENDITURE		5,555.00	0.00	900.00	
NET EXCESS (DEFICIT)		-4,755.00	800.00	0.00	

CITY OF MILACA 2025 FINAL BUDGET				Page 10	
SPECIAL REVENUE FUNDS		2023	2024	2025	NOTES
		FINAL	FINAL	FINAL	
		BUDGET	BUDGET	BUDGET	
EVENTS FUND					
215-33160	Other Grants/Gifts				
215-34755	City Event Charges				
215-36210	Interest Earnings	45	45	175.00	
215-36230	Contributions and Donations	6,000.00			
215-39203	Transfer from Other Fund	11,500.00	11,500.00	11,500.00	
TOTAL REVENUE		17,545.00	11,545.00	11,675.00	
215-49000-101	Wages	3,000.00			
215-49000-102	Overtime	2,000.00			
215-49000-201	Office Supplies	100.00	50.00	75.00	
215-49000-217	Other Operating Supplies	2,000.00	100.00	100.00	
215-49000-310	Other Professional Services	1,500.00	8,000.00	10,300.00	
215-49000-343	Other Advertising	700.00	500.00	700.00	
215-49000-421	Credit Card/Bank Fees				
215-49000-437	Other Miscellaneous	500.00	2,895.00	500.00	
TOTAL EXPENDITURE		9,800.00	11,545.00	11,675.00	
NET EXCESS (DEFICIT)		7,745.00	0.00	0.00	
PARK IMPROVEMENT FUND					
216-36210	Interest Earnings	2,500.00	2,500.00	3,000.00	
216-36230	Contributions and Donations	0.00	0.00		
216-39203	Transfer from Other Fund	0.00	0.00		
TOTAL REVENUE		2,500.00	2,500.00	3,000.00	
216-41940-580	Other Equipment	0.00	0.00		
216-42110-530	Improv Other Than Bldgs	0.00	0.00		
216-42110-580	Other Equipment	0.00	0.00		
216-42280-240	Small Tools and Minor Equip	0.00	0.00		
216-42280-580	Other Equipment	0.00	0.00		
216-45200-240	Small Tools and Minor Equip	0.00	0.00		
216-45200-401	Repairs/Maint Buildings	0.00	0.00		
216-45200-437	Other Miscellaneous	0.00	0.00		
216-45200-520	Buildings and Structures	0.00	0.00		
216-45200-530	Improv Other Than Bldgs	9,000.00		3,000.00	
216-45200-580	Other Equipment	0.00	0.00		
216-46500-437	Other Miscellaneous	0.00	0.00		
216-46500-730	Transfer to Other Fund	0.00	0.00		
TOTAL EXPENDITURE		9,000.00	0	3,000.00	
NET EXCESS (DEFICIT)		-6,500.00	2,500.00	0.00	
PARK IMPROVEMENT FUND II					
217-36210	Interest Earnings	1,900.00	1,900.00	2,000.00	
217-36230	Contributions and Donations	0.00	0.00		
217-39203	Transfer from Other Fund	0.00	0.00		
TOTAL REVENUE		1,900.00	1,900.00	2,000.00	
217-45200-437	Other Miscellaneous			1,000.00	MOU to Rec Fest
217-45200-520	Buildings and Structures	0.00	0.00		
217-45200-530	Improv Other Than Bldgs	0.00	0.00		
217-45200-580	Other Equipment	0.00	0.00		
217-45200-730	Transfer to Other Fund	11,500.00	11,500.00	10,500.00	See Transfers
TOTAL EXPENDITURE		11,500.00	11,500.00	11,500.00	
NET EXCESS (DEFICIT)		-9,600.00	-9,600.00	-9,500.00	
VETERANS MEMORIAL					
218-36200	Miscellaneous Revenues	0.00	0.00		
218-36210	Interest Earnings	100.00	100.00	100.00	
218-36230	Contributions and Donations	0.00	0.00	1,000.00	
TOTAL REVENUE		100.00	100.00	1,100.00	
218-41550-300	Professional Srvs	0.00	0.00		
218-45200-730	Transfer to Other Fund	0.00	0.00		
218-45600-381	Utilities	0.00	0.00		
218-49000-303	Engineering Fees	0.00	0.00		
218-49000-381	Utilities	0.00	0.00		
218-49000-437	Other Miscellaneous	0.00	100.00	1,100.00	
218-49000-530	Improv Other Than Bldgs	0.00	0.00		
TOTAL EXPENDITURE		0.00	100.00	1,100.00	
NET EXCESS (DEFICIT)		100.00	0.00	0.00	
GRAND TOTAL REVENUE ALL FUNDS			144,295.00	147,675.00	
GRAND TOTAL EXPENDITURES ALL FUNDS			149,595.00	157,175.00	
SPECIAL REVENUE ALL FUNDS- NET EXCESS (DEFICIT)			\$ (5,300.00)	\$ (9,500.00)	

CITY OF MILACA 2025 FINAL BUDGET				Page 11	
DEBT SERVICE FUNDS		2023	2024	2025	NOTES
		FINAL	FINAL	FINAL	
		BUDGET	BUDGET	BUDGET	
COA	2021 G.O. STREET BOND				
303-31000	General Property Taxes				
303-31010	Current Ad Valorem Taxes	58,708.00	58,307.00	57,905.00	
303-31020	Delinquent Ad Valorem Taxes				
303-47000-310	Other Professional Services				
303-47000-601	Debt Srv Bond Principal	40,000.00	45,000.00	45,000.00	
303-47000-611	Bond Interest	11,313.00	10,721.00	10,339.00	
303-47000-620	Fiscal Agent s Fees				
303-47000-730	Transfer to Other Fund				
	Excess (Deficit)	\$ 7,395.00	\$ 2,586.00	\$ 2,566.00	
	2022 G.O. STREET BOND				
350-31010	General Property Taxes	22,639.00	51,584.00	50,529.00	
350-31020	Delinquent Ad Valorem Taxes				
350-47000-601	Debt Service Bond Principal	35,000.00	30,000.00	30,000.00	
350-47000-611	Bond Interest	23,382.00	19,630.00	18,625.00	
350-47000-620	Fiscal Agent s Fees	150.00	150.00	150.00	
	Excess (Deficit)	(35,893.00)	1,804.00	1,754.00	
	2024 G.O. STREET BOND				
355-31010	Current Ad Valorem Taxes			62,738.00	
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	
355-47000-611	Bond Interest			44,750.00	
355-47000-620	Fiscal Agent s Fees				
	Excess (Deficit)	\$ -	\$ -	\$ 2,988.00	
	2024 G.O. Tax Abatement Bond (ECE Loan)				
356-31010	Current Ad Valorem Taxes			24,633.00	
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	
356-47000-611	Bond Interest			2,750.00	
	Excess (Deficit)	\$ -	\$ -	\$ 8,740.00	
	2015 G.O. PARK BOND				
386-31010	Current Ad Valorem Taxes	42,000.00	40,058.00	44,489.00	
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	30,000.00	35,000.00	
386-47000-611	Bond Interest	8,930.00	8,150.00	7,370.00	
	Excess (Deficit)	\$ 3,070.00	\$ 1,908.00	\$ 2,119.00	

CITY OF MILACA 2025 FINAL BUDGET				Page 12
DEBT SERVICE FUNDS		2023	2024	2025 FINAL BUDGET
		FINAL	FINAL	
		BUDGET	BUDGET	
2019 G.O. STREET RECONSTR BOND				
388-31010	Current Ad Valorem Taxes	58,795.00	63,053.00	61,950.00
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	45,000.00	50,000.00
388-47000-611	Bond Interest	11,468.00	10,523.00	9,525.00
388-47000-620	Fiscal Agent s Fees	495.00	495.00	500.00
	Excess (Deficit)	\$ 1,832.00	\$ 7,035.00	\$ 1,925.00
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		26,104.00	27,109.00
389-47000-610	Interest Expense		5,212.00	4,207.00
	Excess (Deficit)	\$ -	\$ -	\$ -
TIF DISTRICT #1-10 DOWNTOWN (TEALS)				
404-31050	Tax Increments	42,000.00	42,000.00	42,000.00
404-31055	Delinquent Increment			
404-39203	Transfer from Other Fund			
404-49100-310	Other Professional Services	1,000.00	1,000.00	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	40,000.00
404-49100-610	Interest Expense	1,500.00	1,500.00	
404-49100-730	Transfer to Other Fund			
	Excess (Deficit)	\$ (500.00)	\$ (500.00)	\$ -
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			
	Excess (Deficit)	\$ -	\$ -	\$ -
				Total reflects paid Bonds
NET EXCESS (DEFICIT) ALL DEBT SERVICE FUNDS		\$ (19,856.00)	\$ (13,585.00)	\$ 20,092.00

8 Unit Apts - not developed

CITY OF MILACA 2025 FINAL BUDGET					Page 13	
ENTERPRISE FUNDS		2023	2024	2025 FINAL BUDGET	NOTES	
WATER FUND		FINAL	FINAL			
COA		BUDGET	BUDGET			
602-33160	Other Grants/Gifts	-	-			
602-36100	Special Assessments	2,500.00	2,500.00	4,600.00		
602-36200	Miscellaneous Revenues	28,600.00	32,500.00	34,000.00		
602-36210	Interest Earnings	10,000.00	12,500.00	17,000.00		
602-37100	Water Sales	524,500.00	526,500.00	689,927.00	Per Rate Study	
602-37110	Customer Charges	1,500.00	1,500.00	1,000.00		
602-37120	Sale of Water Parts	1,000.00	1,000.00	250.00		
602-37150	Water Connect/Reconnect Fee	13,000.00	18,000.00	5,000.00		
602-37160	Water Penalty	8,000.00	8,000.00	8,000.00		
602-37170	Assessed Repairs	-	-			
602-39300	Bond Proceeds					
TOTAL WATER REVENUE		\$ 589,100.00	\$ 602,500.00	\$ 759,777.00		
EXPENDITURES		2023 FINAL BUDGET	2024 FINAL BUDGET	2025 FINAL BUDGET	NOTES	
602-49400-101	Full-Time Regular	89,658.00	98,490.00			84,967.00
602-49400-102	Overtime	2,500.00	3,500.00			3,000.00
602-49400-104	Temp-Summer Help	2,500.00	1,764.00	6,400.00		
602-49400-106	Admin	55,860.00	54,012.00	60,501.00		
602-49400-121	PERA	11,140.00	11,671.00	11,380.00		
602-49400-122	FICA	11,522.00	11,285.00	12,098.00		
602-49400-131	Employer Paid Health	24,375.00	27,736.00	45,079.00		
602-49400-132	Employer Paid Health Saving	12,900.00	12,900.00	13,200.00		
602-49400-133	Employer Paid Dental	1,275.00	1,000.00	3,382.00		
602-49400-134	Employer Paid Disability	1,224.00	1,200.00	1,261.00		
602-49400-151	Worker s Comp Insurance Prem	2,033.00	1,800.00	2,000.00		
602-49400-201	Office Supplies	1,000.00	1,200.00	1,300.00		
602-49400-208	Training and Travel	1,500.00	1,000.00	2,000.00		
602-49400-212	Auto Expense (Fuel/Repair)	4,000.00	3,000.00	7,000.00		
602-49400-216	Chemicals and Chem Products	15,000.00	20,000.00	16,000.00		
602-49400-217	Other Operating Supplies	1,500.00	1,500.00	1,000.00		
602-49400-218	Parts - Water Dept.	5,000.00	3,000.00	3,000.00		
602-49400-221	Equipment Parts/Repairs	5,000.00	5,000.00	6,000.00		
602-49400-240	Small Tools and Minor Equip	3,500.00	3,500.00	1,500.00		
602-49400-301	Auditing and Acct g Services	3,000.00	4,950.00	4,950.00		
602-49400-303	Engineering Fees	10,000.00		10,000.00		
602-49400-306	Bank Fees/Charges	150.00	200.00	150.00		
602-49400-307	Bonding Fees					
602-49400-309	EDP, Software and Design	8,000.00	8,000.00	18,200.00	New meters annual fee	
602-49400-310	Other Professional Services	10,000.00	25,000.00	25,000.00		
602-49400-321	Telephone	4,500.00	4,500.00	4,500.00		
602-49400-322	Postage	3,000.00	3,500.00	3,900.00		
602-49400-343	Other Advertising	750.00	250.00	250.00		
602-49400-361	Liability/Property	5,000.00	5,000.00	9,500.00		
602-49400-363	Automotive Ins	1,000.00	1,000.00	350.00		
602-49400-381	Utilities	45,000.00	40,750.00	45,000.00		
602-49400-401	Repairs/Maint Buildings	42,000.00	15,000.00	15,000.00		
602-49400-405	Depreciation	183,000.00	180,000.00	172,420.00		
602-49400-408	Water/Sewer Repair	6,000.00	6,000.00	6,000.00		
602-49400-433	Dues and Subscriptions	2,500.00	1,500.00	1,525.00		
602-49400-434	Uniforms	500.00	500.00	500.00		
602-49400-437	Other Miscellaneous		500.00	650.00		
602-49400-520	Buildings and Structures					
602-49400-530	Improv Other Than Bldgs	60,000.00	260,000.00	166,250.00	Water line to new property - Bond	
602-49400-580	Other Equipment			55,000.00	Water plant generator	
602-49400-601	Debt Srv Bond Principal	167,000.00	236,000.00	244,000.00	Water meter debt added	
602-49400-611	Bond Interest	16,228.00	16,523.00	12,440.00		
TOTAL WATER EXPENDITURES		\$ 819,115.00	\$ 1,072,731.00	\$ 1,076,653.00		
Excess (Deficit)		-230,015.00	-470,231.00	-316,876.00		
Spend down of cash- Deprec			-290,231.00	-144,456.00		

CITY OF MILACA 2025 FINAL BUDGET					Page 14
ENTERPRISE FUNDS		2023	2024	2025 FINAL BUDGET	NOTES
SEWER FUND		FINAL	FINAL		
COA		BUDGET	BUDGET		
603-36200	Miscellaneous Revenues	100.00	500.00	500.00	
603-36201	Unrealized Gain on Investment				
603-36206	Gain on Sale of Fixed Asset				
603-36210	Interest Earnings	12,000.00	13,250.00	17,000.00	
603-37200	Sewer Sales	335,000.00	340,000.00	350,865.00	Per rate study
603-37240	Reserve	21,000.00	21,000.00	21,000.00	
603-37250	Sewer Connect/Reconnect Fee	13,000.00	22,000.00	10,000.00	
603-37260	Sewer Penalty	4,100.00	4,250.00	4,200.00	
603-39101	Sales of General Fixed Assets				
TOTAL SEWER REVENUE		\$ 385,200.00	\$ 401,000.00	\$ 403,565.00	
		2023	2024	2025	
EXPENDITURES		FINAL	FINAL	FINAL	
		BUDGET	BUDGET	BUDGET	
603-49450-101	Full-Time Regular	89,658.00	98,490.00	84,967.00	
603-49450-102	Overtime	2,000.00	3,300.00	3,000.00	
603-49450-104	Temp-Summer Help	2,500.00	1,764.00	6,400.00	
603-49450-106	Admin	57,361.00	52,536.00	63,777.00	
603-49450-121	PERA	11,283.00	11,584.00	11,380.00	
603-49450-122	FICA	11,515.00	11,976.00	12,098.00	
603-49450-131	Employer Paid Health	24,375.00	27,250.00	45,129.00	
603-49450-132	Employer Paid Health Saving	13,050.00	13,000.00	13,200.00	
603-49450-133	Employer Paid Dental	1,263.00	1,300.00	3,382.00	
603-49450-134	Employer Paid Disability	1,212.00	1,300.00	1,246.00	
603-49450-151	Worker s Comp Insurance Prem	2,402.00	2,000.00	2,000.00	
603-49450-201	Office Supplies	1,000.00	1,000.00	1,800.00	
603-49450-208	Training and Travel	1,000.00	250.00	1,200.00	
603-49450-212	Auto Expense (Fuel/Repair)	7,500.00	6,000.00	7,780.00	
603-49450-217	Other Operating Supplies	2,500.00	1,000.00	1,500.00	
603-49450-221	Equipment Parts/Repairs	5,000.00	5,000.00	3,000.00	
603-49450-240	Small Tools and Minor Equip	1,000.00	500.00	500.00	
603-49450-301	Auditing and Acct g Services	3,000.00	4,950.00	4,950.00	
603-49450-303	Engineering Fees	2,500.00	5,000.00	25,000.00	
603-49450-307	Bonding Fees				
603-49450-309	EDP, Software and Design	5,250.00	5,500.00	5,600.00	
603-49450-310	Other Professional Services	15,000.00	25,000.00	15,000.00	
603-49450-322	Postage	3,250.00	3,350.00	3,350.00	
603-49450-343	Other Advertising	150.00	150.00	200.00	
603-49450-361	Liability/Property	7,500.00	6,000.00	4,000.00	
603-49450-363	Automotive Ins		900.00	300.00	
603-49450-381	Utilities	17,500.00	13,500.00	14,000.00	
603-49450-401	Repairs/Maint Buildings	3,000.00	3,000.00	4,000.00	
603-49450-405	Depreciation	77,500.00	75,000.00	83,421.00	
603-49450-407	Lift Station Repair	7,500.00	4,000.00	8,500.00	
603-49450-408	Water/Sewer Repair	30,000.00	7,500.00	12,000.00	
603-49450-409	Storm Sewer Repair	15,000.00	7,500.00	1,800.00	
603-49450-433	Dues and Subscriptions	1,600.00	500.00	100.00	
603-49450-434	Uniforms	500.00	500.00	500.00	
603-49450-437	Other Miscellaneous	100.00	100.00	671.00	
603-49450-472	Loss on Disposal				
603-49450-520	Buildings and Structures				
603-49450-530	Improv Other Than Bldgs	65,000.00	115,000.00	224,250.00	Sewer Jetting & sewer line to Development
603-49450-580	Other Equipment	90,000.00		60,000.00	Lift Station
TOTAL SEWER EXPENDITURES		\$ 578,969.00	\$ 515,700.00	\$ 730,001.00	
Excess (Deficit)		\$ (193,769.00)	\$ (114,700.00)	\$ (326,436.00)	
		Spend down of cash- Deprec	\$ (39,700.00)	\$ (243,015.00)	

CITY OF MILACA 2025 FINAL BUDGET					Page 15
ENTERPRISE FUNDS		2023	2024	2025	NOTES
LIQUOR FUND		FINAL	FINAL	FINAL	
COA		BUDGET	BUDGET	BUDGET	
609-36200	Miscellaneous Revenues	500.00	1,000.00	1,000.00	
609-36201	Unrealized Gain on Investment				
609-36210	Interest Earnings	8,800.00	8,800.00	8,000.00	
609-37800	Gift Certificates				
609-37811	Liquor Sales	1,000,000.00	1,110,225.00	1,100,000.00	
609-37812	Beer Sales	1,525,000.00	1,695,000.00	1,761,511.00	
609-37813	Wine Sales	260,000.00	250,000.00	250,000.00	
609-37815	Mix/NA Sales	60,000.00	67,000.00	67,000.00	
609-37816	Cigarette Sales	124,000.00	126,000.00	100,000.00	
609-37817	Other Misc. Sales	55,000.00	55,000.00	58,000.00	
609-37818	THC Sales		54,800.00	55,000.00	
609-39300	Proceeds-Gen Long-term Debt				
TOTAL LIQUOR FUND REVENUE		\$ 3,033,300.00	\$ 3,367,825.00	\$ 3,400,511.00	
		2023	2024	2025	NOTES
		FINAL	FINAL	FINAL	
EXPENDITURES		BUDGET	BUDGET	BUDGET	
609-49750-101	Full-Time Regular	111,364.00	146,219.00	158,909.00	3 FTE
609-49750-102	Overtime	1,500.00	2,000.00	1,000.00	
609-49750-103	Part-Time Employees	211,801.00	155,811.00	123,887.00	
609-49750-106	Admin	36,156.00	52,497.00	48,500.00	
609-49750-121	PERA	16,304.00	25,000.00	25,000.00	
609-49750-122	FICA	16,630.00	25,000.00	25,000.00	
609-49750-131	Employer Paid Health	19,402.00	26,765.00	29,937.00	
609-49750-132	Employer Paid Health Saving	8,100.00	6,000.00	9,000.00	
609-49750-133	Employer Paid Dental	1,250.00	1,000.00	1,500.00	
609-49750-134	Employer Paid Disability	1,232.00	1,100.00	1,500.00	
609-49750-142	Unemployment Benefit Payments				
609-49750-151	Worker s Comp Insurance Prem	6,783.00	6,000.00	6,000.00	
609-49750-201	Office Supplies	1,500.00	1,250.00	1,000.00	
609-49750-208	Training and Travel	2,000.00	2,500.00	4,000.00	
609-49750-217	Other Operating Supplies	6,500.00	7,000.00	7,000.00	
609-49750-221	Equipment Parts/Repairs	5,000.00	5,000.00	5,000.00	
609-49750-240	Small Tools and Minor Equip	6,000.00	6,000.00	3,000.00	
609-49750-251	Liquor For Resale	625,000.00	717,000.00	750,000.00	
609-49750-252	Beer For Resale	1,161,706.00	1,267,565.00	1,300,000.00	
609-49750-253	Wine For Resale	175,000.00	170,000.00	175,000.00	
609-49750-254	Mix/Non Alcoholic	45,000.00	54,485.00	55,000.00	
609-49750-256	Tobacco Products For Resale	90,000.00	95,680.00	97,000.00	
609-49750-259	Other For Resale	36,000.00	63,545.00	65,000.00	
609-49750-260	Deposits for Kegs				
609-49750-301	Auditing and Acct g Services	3,660.00	4,950.00	4,950.00	
609-49750-309	EDP, Software and Design	4,312.00	4,650.00	2,500.00	
609-49750-310	Other Professional Services	2,858.00	3,500.00	7,500.00	
609-49750-321	Telephone	2,475.00	2,500.00	2,500.00	
609-49750-322	Postage				
609-49750-333	Freight and Express	16,000.00	19,000.00	18,000.00	
609-49750-343	Other Advertising	5,000.00	5,000.00	4,000.00	
609-49750-361	Liability/Property	6,800.00	8,000.00	6,000.00	
609-49750-364	Dram Shop	2,800.00	3,792.00	4,000.00	
609-49750-381	Utilities	38,000.00	42,500.00	42,500.00	
609-49750-384	Refuse/Garbage Disposal	1,300.00	1,300.00	1,400.00	
609-49750-401	Repairs/Maint Buildings	10,017.00	10,000.00	8,650.00	
609-49750-405	Depreciation	55,500.00	59,000.00	68,000.00	
609-49750-421	Credit Card/Bank Fees	47,000.00	15,000.00	9,000.00	
609-49750-431	Cash Short				
609-49750-433	Dues and Subscriptions	1,800.00	1,800.00	1,900.00	Add cooler repairs
609-49750-434	Uniforms	2,000.00	2,500.00	3,000.00	
609-49750-437	Other Miscellaneous	2,800.00	2,000.00	3,000.00	
609-49750-520	Buildings and Structures		26,765.00	5,000.00	
609-49750-530	Improv Other Than Bldgs		7,331.00	11,378.00	Replace concrete-delivery door
609-49750-580	Other Equipment	46,750.00	10,820.00	5,000.00	
609-49750-700	Transfer to General Fund	200,000.00	300,000.00	300,000.00	
609-49750-730	Transfer to Other Fund				
TOTAL LIQUOR FUND EXPENDITURES		\$ 3,033,300.00	\$ 3,367,825.00	\$ 3,400,511.00	
Excess (Deficit)		\$ -	\$ -	\$ -	

CITY OF MILACA 2025 FINAL BUDGET					Page 16
CUSTODIAL FUNDS		2023	2024	2025 FINAL BUDGET	NOTES
DEPUTY REGISTRAR FUND		FINAL	FINAL		
COA		BUDGET	BUDGET		
619-36200	Miscellaneous Revenues	1,000.00	1,000.00	2,000.00	
619-36201	Unrealized Gain on Investment				
619-36210	Interest Earnings	50.00	150.00	185.00	
619-37900	Motor Vehicle License	211,740.00	261,146.00	260,150.00	
619-37911	Driver License	3,800.00	4,500.00		
619-37912	D.N.R.	6,000.00	11,500.00	11,500.00	
619-37913	Game License				
TOTAL REVENUE		\$ 222,590.00	\$ 278,296.00	\$ 273,835.00	
		2023	2024	2025 FINAL BUDGET	NOTES
		FINAL	FINAL		
		BUDGET	BUDGET		
619-49900-101	Full-Time Regular	86,590.00	89,690.00	94,224.00	
619-49900-102	Overtime	350.00	350.00	350.00	
619-49900-103	Part-Time Employees	47,319.00	39,727.00	51,396.00	
619-49900-106	Admin	15,000.00	25,160.00	23,155.00	
619-49900-121	PERA	10,757.00	10,249.00	11,910.00	
619-49900-122	FICA	10,972.00	10,972.00	12,150.00	
619-49900-131	Employer Paid Health	6,675.00	8,325.00	12,672.00	
619-49900-132	Employer Paid Health Saving	3,000.00	6,000.00	6,000.00	
619-49900-133	Employer Paid Dental	650.00	650.00	750.00	
619-49900-134	Employer Paid Disability	575.00	650.00	650.00	
619-49900-142	Unemployment Benefit Payments				
619-49900-151	Worker s Comp Insurance Prem	1,600.00	600.00	600.00	
619-49900-201	Office Supplies	2,000.00	2,372.00	3,000.00	
619-49900-208	Training and Travel	250.00	250.00	1,000.00	
619-49900-217	Other Operating Supplies	2,500.00	1,800.00	2,500.00	
619-49900-240	Small Tools and Minor Equip	1,000.00	900.00	3,000.00	
619-49900-301	Auditing and Acct g Services	1,220.00	990.00	1,440.00	
619-49900-309	EDP, Software and Design	4,000.00	2,510.00	6,000.00	
619-49900-310	Other Professional Services	1,800.00	1,425.00	1,500.00	
619-49900-321	Telephone	3,000.00	2,525.00	3,200.00	
619-49900-322	Postage	3,000.00	500.00	2,500.00	
619-49900-343	Other Advertising	400.00	500.00	1,000.00	
619-49900-361	Liability/Property	275.00	300.00	1,000.00	
619-49900-401	Repairs/Maint Buildings	5,602.00	1,500.00	10,000.00	
619-49900-410	Rentals (GENERAL)	6,000.00	6,500.00	6,500.00	
619-49900-421	Credit Card/Bank Fees	25.00	25.00	100.00	
619-49900-432	Uncollectable Checks	200.00	200.00	400.00	
619-49900-433	Dues and Subscriptions	305.00	330.00	500.00	
619-49900-520	Buildings and Structures		57,500.00	15,000.00	
619-49900-570	Office Equip and Furnishings	7,525.00	5,796.00	1,338.00	
619-49900-800	Change in Pension				
TOTAL EXPENDITURES DEP REG		222,590.00	278,296.00	273,835.00	
Excess (Deficit)		\$ -	\$ -	\$ -	

PRELIMINARY PROPERTY TAX LEVY FOR 2025

	Revised 12/5/2024	Budget 2024	Budget 2025	\$ Increase	% Increase
GENERAL FUND		730,861.00	689,754.00	(41,107.00)	Lowered by Transition aid and council
Cap Equip	PW(Lease)	31,316.00	31,316.00		
	Fire				Levy without reserves
	Park				
	Police				
	Total	\$ 762,177.00	\$ 721,070.00	(41,107.00)	-5.39%
DEBT SERVICE					
Fund 386	2015 GO Park Bond	40,058.00	44,489.00		
Fund 388	2019 GO Bond	63,053.00	61,950.00		
Fund 303	2021 A GO Bond	58,307.00	57,905.00		
Fund 350	2022 A GO Bond	51,584.00	50,529.00		
Fund 355	2024 A GO Bond		62,738.00		Street Bond
Fund 356	2024 Tax Abatement Bond		24,633.00		Land Purchase
	Total	\$ 213,002.00	\$ 302,244.00	\$ 89,242.00	41.90%
TOTAL		\$ 975,179.00	\$ 1,023,314.00	\$ 48,135.00	4.94%