



CITY OF MILACA
CITY COUNCIL SPECIAL MEETING
COUNCIL AGENDA
SEPTEMBER 10, 2025

1. Call Meeting to Order 5:30 p.m.
2. Pledge of Allegiance
3. Roll Call- Present: Mayor-Dave Dillan____ Council Members; Norris Johnson____ Lindsee Larsen____
Ken Muller____ Tim Poorker____ Absent;_____
4. **New Business**
 - a. Preliminary Budget MB____ 2nd____ AIF__ O__
 - b. Closed Meeting to Discuss Real Estate Land Sales at Milaca Junction Addition
Meeting Closed at _____p.m. MB____ 2nd____ AIF__ O__
Meeting Opened at _____p.m.
14. **Miscellaneous**
15. **Council Comments**
16. **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
2026
PRELIMINARY
BUDGET
AND
TAX LEVY

	CITY OF MILACA 2026 PRELIMINARY BUDGET				PAGE 1
	GENERAL FUND REVENUE	2024	2025	2026	NOTES
		FINAL	FINAL	PRELIMINARY	
COA	Account Title	BUDGET	BUDGET	BUDGET	
101-31010	Current Ad Valorem Taxes	762,177.00	706,070.00	779,386.00	
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	\$ 791,811.00	
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	66,000.00	
101-32230	Plumbing Connection Permits	4,500.00	6,000.00	5,500.00	
	TOTAL PERMITS AND LICENSE	\$ 62,450.00	\$ 68,800.00	\$ 90,450.00	
101-33160	Other Grants/Gifts				
101-33401	Local Government Aid	1,048,215.00	1,060,753.00	1,051,894.00	
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		Airport M & O and Grant proceeds
101-33407	Police State Aid	68,000.00	68,000.00	75,700.00	
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	54,359.00	
101-33502	FEMA Grant				
	TOTAL GRANTS AND STATE AID	\$ 1,526,751.00	\$ 1,286,863.00	\$ 1,188,053.00	
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	115,000.00	Fire Contracts Est-Final in Nov
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	\$ 133,675.00	
101-34750	Other Charges				
101-34780	Park Fees	22,000.00	33,000.00	35,000.00	
	TOTAL CULTURE AND RECREATION	\$ 22,000.00	\$ 33,000.00	\$ 35,000.00	
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	

CITY OF MILACA 2026 PRELIMINARY BUDGET				PAGE 2	
GENERAL FUND REVENUE		2024	2025	2026	
		FINAL	FINAL	PRELIMINARY	
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	
101-36204	Miscellaneous Refunds	10,000.00	25,000.00	10,000.00	
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	\$ 3,171,429.00	

CITY OF MILACA 2026 PRELIMINARY BUDGET				2026 PRELIMINARY BUDGET	Page 3
GENERAL FUND EXPENDITURES		2024	2025		NOTES
		FINAL	FINAL		
		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	3,000.00	
101-41310-310	Other Professional Services	250.00	250.00	15,000.00	Recruitment Services
101-41310-321	Telephone		650.00	600.00	
Total City Manager		\$ 73,911.00	\$ 80,547.00	\$ 97,588.00	
	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	1,500.00	
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	\$ 104,809.00	
	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 Svrs-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 PRELIMINARY BUDGET					Page 4
GENERAL FUND EXPENDITURES		2024	2025	2026	
		FINAL	FINAL	PRELIMINARY	
		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	
101-41940-121	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	18,130.00	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	
101-41940-217	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	45,000.00	
101-41940-321	Telephone	3,500.00	2,500.00	2,866.00	
101-41940-322	Postage	2,500.00	4,500.00	2,500.00	
101-41940-361	Liability/Property	64,500.00	70,000.00	77,500.00	Incr due to appraisal report
101-41940-363	Automotive Ins	8,275.00	9,500.00	14,500.00	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	15,000.00	Carpet replacement city hall offices
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	\$ 349,496.00	
COA POLICE DEPARTMENT					
101-42110-101	Full-Time Regular	464,960.00	575,897.00	499,560.00	
101-42110-102	Overtime	42,000.00	15,000.00	30,000.00	
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	
101-42110-122	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	140,444.00	
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	
101-42110-201	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	2 new hires
101-42110-309	EDP, Software and Design	16,000.00	16,000.00	20,000.00	
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	\$ 971,629.00	

CITY OF MILACA 2026 PRELIMINARY BUDGET				Page 5
GENERAL FUND EXPENDITURES		2024	2025	2026
		FINAL	FINAL	PRELIMINARY
FIRE DEPARTMENT		BUDGET	BUDGET	BUDGET
101-42280-103	Part-Time Employees	67,525.00	81,190.00	86,000.00
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
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
Total Fire Department		\$ 777,490.00	\$ 210,690.00	\$ 258,350.00
BUILDING INSPECTIONS				
101-42400-201	Office Supplies		200.00	100.00
101-42400-300	Professional Srvs	45,000.00	48,000.00	50,000.00
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

Switched to Benton Communications

Incr due to appraisal report

SCBA,turnout gear, air tanks

Contracted Services-

CITY OF MILACA 2026 PRELIMINARY BUDGET				2026	Page 6
COA	GENERAL FUND EXPENDITURES	2024	2025	PRELIMINARY	NOTES
	PUBLIC WORKS DEPARTMENT	FINAL	FINAL	BUDGET	
101-43000-101	Full-Time Regular	79,574.00	67,974.00	78,770.00	
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	6,400.00	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	
101-43000-230	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			100,000.00	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	
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	40,000.00	Replace concrete on shop floor
101-43000-530	Improv Other Than Bldgs/Streets, etc.	760,000.00	338,610.00	148,000.00	Milaca Development Addition.
101-43000-580	Other Equipment		15,000.00	65,000.00	Truck replacement
Total Public Works Department		\$ 1,186,759.00	\$ 734,843.00	\$ 737,350.00	

CITY OF MILACA 2026 PRELIMINARY BUDGET					Page 7
COA	GENERAL FUND EXPENDITURES	2024	2025	2026	
	PUBLIC WORKS DEPARTMENT	FINAL	FINAL	PRELIMINARY	
		BUDGET	BUDGET	BUDGET	
	PARKS				
101-45200-101	Full-Time Regular	77,111.00	74,757.00	78,771.00	
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	6,150.00	
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	
101-45200-212	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	600.00	
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
Total Parks Department		\$ 212,763.00	\$ 178,793.00	\$ 231,946.00	

CITY OF MILACA 2026 PRELIMINARY BUDGET				2026 PRELIMINARY BUDGET	Page 8
GENERAL FUND EXPENDITURES		2024	2025		NOTES
		FINAL BUDGET	FINAL 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	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	600.00	
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				
Total Library		\$ 26,950.00	\$ 27,200.00	\$ 29,950.00	
	SENIOR CENTER				
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
101-49010-437	Other Miscellaneous	500.00	500.00	750.00	
Total Senior Center		\$ 8,200.00	\$ 13,100.00	\$ 16,550.00	
	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	31,316.00	Lease Transfer to DS
Total Unallocated		\$ 34,416.00	\$ 34,416.00	\$ 34,416.00	
	AIRPORT				
101-49810-101	Full-Time Regular	35,519.00	40,768.00	42,775.00	
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	5,643.00	
101-49810-321	Telephone	3,000.00	3,000.00	1,300.00	
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	
101-49810-510	Land				
101-49810-520	Improvement Buildings			7,197.00	
101-49810-530	Improv Other Than Bldgs	17,800.00	15,000.00		
101-49810-580	Other Equipment	4,200.00	6,000.00		
Total Airport		\$ 114,879.00	\$ 143,055.00	\$ 119,095.00	
TOTAL GENERAL FUND EXPENDITURES		\$ 4,044,570.00	\$ 3,147,530.00	\$ 3,171,429.00	
EXCESS (DEFICIT) GENERAL FUND		\$ (24,096.00)	\$ 13,000.00	\$ -	

	CITY OF MILACA 2026 PRELIMINARY BUDGET			Page 9	
	SPECIAL REVENUE FUNDS	2024	2025	2026	NOTES
		FINAL	FINAL	PRELIMINARY	
		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	1,000.00	
200-46500-322	Postage				
200-46500-343	Other Advertising				
200-46500-433	Dues and Subscriptions				
200-46500-437	Other Miscellaneous				
200-46500-510	Land				
200-46500-520	Buildings and Structures				
200-44650-530	Improv Other Than Bldgs				
200-46500-610	Interest Expense				
200-46500-730	Transfer to Other Fund				
	TOTAL EXPENDITURE	-	1,000.00	1,000.00	
	NET EXCESS (DEFICIT)	-	-	-	
	CHARITABLE GAMBLING FUND				
208-36210	Interest Earnings	1,000.00	1,000.00	1000	
208-36240	Charitable Gambling Tax	25,600.00	27,000.00	30,775.00	
	TOTAL REVENUE	26,600.00	28,000.00	31,775.00	
	Historical Society				
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				
	Recreation				
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	
	TOTAL EXPENDITURES	26,450.00	28,000.00	28,000.00	
	NET EXCESS (DEFICIT)	150.00	0.00	3,775.00	
	FIRE DEPARTMENT RESERVE FUND				
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	
	TOTAL REVENUE	100,850.00	100,000.00	100,400.00	
210-42280-700	Transfer to General Fund	100,000.00	100,000.00	100,000.00	
	TOTAL EXPENDITURES	100,000.00	100,000.00	100,000.00	
	NET EXCESS (DEFICIT)	850.00	0.00	400.00	
	REVOLVING LOAN FUND				
212-36200	Miscellaneous Revenues				
212-36210	Interest Earnings	800	900	1,000.00	
212-39300	Proceeds-Gen Long-term Debt				
	TOTAL REVENUE	800	900	1,000.00	
212-47000-602	Loan Payment				
212-49000-437	Other Miscellaneous		900		
212-49000-603	Short-Term Debt Principal				
	TOTAL EXPENDITURE	0.00	900.00	0.00	
	NET EXCESS (DEFICIT)	800.00	0.00	1,000.00	

CITY OF MILACA 2026 PRELIMINARY BUDGET				Page 10
SPECIAL REVENUE FUNDS	2024	2025	2026	NOTES
	FINAL	FINAL	PRELIMINARY	
	BUDGET	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	
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	
GRAND TOTAL REVENUE ALL FUNDS	144,295.00	147,675.00	153,350.00	
GRAND TOTAL EXPENDITURES ALL FUNDS	149,595.00	157,175.00	153,350.00	
SPECIAL REVENUE ALL FUNDS- NET EXCESS (DEFICIT)	\$ (5,300.00)	\$ (9,500.00)	\$ -	

	CITY OF MILACA 2026 PRELIMINARY BUDGET			2026 PRELIMINARY BUDGET	Page 11
	DEBT SERVICE FUNDS	2024	2025		NOTES
		FINAL	FINAL		
COA	2021 G.O. STREET BOND	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 PRELIMINARY BUDGET					Page 12
DEBT SERVICE FUNDS		2024	2025	2026	
		FINAL	FINAL	PRELIMINARY	
		BUDGET	BUDGET	BUDGET	
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	
	Excess (Deficit)	\$ 7,035.00	\$ 1,925.00	\$ 1,873.00	
LOADER EQUIP LEASE					
389-36200	Miscellaneous Revenues				
389-39203	Transfer from Other Fund	31,316.00	31,316.00	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	
	Excess (Deficit)	\$ -	\$ -	\$ -	
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				
	Excess (Deficit)	\$ (500.00)	\$ -	\$ 1,000.00	
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)	\$ -	\$ -		

8 Unit Apts - Building in 2025

CITY OF MILACA 2026 PRELIMINARY BUDGET					Page 13
ENTERPRISE FUNDS		2024	2025	2026	NOTES
WATER FUND		FINAL	FINAL	PRELIMINARY	
COA		BUDGET	BUDGET	BUDGET	
602-33160	Other Grants/Gifts	-	-	1,715,000.00	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	-	-	-	
	TOTAL WATER REVENUE	\$ 602,500.00	\$ 759,777.00	\$ 2,568,895.00	
		2024	2025		NOTES
		FINAL	FINAL		
EXPENDITURES		BUDGET	BUDGET		
602-49400-101	Full-Time Regular	98,490.00	84,967.00	89,985.00	
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	1,715,000.00	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	
	TOTAL WATER EXPENDITURES	\$ 1,072,731.00	\$ 1,076,653.00	\$ 2,640,471.90	
	Excess (Deficit)	-470,231.00	-316,876.00	-71,576.90	
	Net minus Depreciation	-290,231.00	-144,456.00	101,423.10	

CITY OF MILACA 2026 PRELIMINARY BUDGET				2026 PRELIMINARY 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	350,900.00	Per rate study
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				
TOTAL SEWER REVENUE		\$ 401,000.00	\$ 403,565.00	\$ 381,400.00	
EXPENDITURES		2024	2025	2026	
		FINAL	FINAL	PRELIMINARY	
		BUDGET	BUDGET	BUDGET	
603-49450-101	Full-Time Regular	98,490.00	84,967.00	89,985.00	
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	
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		
TOTAL SEWER EXPENDITURES		\$ 515,700.00	\$ 730,001.00	\$ 591,361.30	
Excess (Deficit)		\$ (114,700.00)	\$ (326,436.00)	\$ (209,961.30)	
Net minus Depreciation		\$ (39,700.00)	\$ (243,015.00)	\$ (126,461.30)	

CITY OF MILACA 2026 PRELIMINARY BUDGET					Page 15
ENTERPRISE FUNDS		2024	2025	2026 PRELIMINARY BUDGET	NOTES
LIQUOR FUND		FINAL	FINAL		
COA		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			-	Project revenue for 2025
609-37811	Liquor Sales	1,110,225.00	1,100,000.00	1,125,000.00	985,479.26
609-37812	Beer Sales	1,695,000.00	1,761,511.00	1,590,125.00	1,375,617.26
609-37813	Wine Sales	250,000.00	250,000.00	240,000.00	201,306.76
609-37815	Mix/NA Sales	67,000.00	67,000.00	69,000.00	64,584.64
609-37816	Cigarette Sales	126,000.00	100,000.00	81,000.00	68,226.42
609-37817	Other Misc. Sales	55,000.00	58,000.00	40,000.00	31,829.02
609-37818	THC Sales	54,800.00	55,000.00	57,750.00	56,292.94
609-39300	Proceeds-Gen Long-term Debt				
	TOTAL LIQUOR FUND REVENUE	\$ 3,367,825.00	\$ 3,400,511.00	\$ 3,218,875.00	\$ 2,783,336.30
		2024	2025	2026 PRELIMINARY BUDGET	NOTES
		FINAL	FINAL		
EXPENDITURES		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	45,027.00	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	
609-49750-142	Unemployment Benefit Payments			0.00	
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	Audited 2024
609-49750-251	Liquor For Resale	717,000.00	750,000.00	700,000.00	707,686.00
609-49750-252	Beer For Resale	1,267,565.00	1,300,000.00	1,155,000.00	1,152,285.00
609-49750-253	Wine For Resale	170,000.00	175,000.00	150,000.00	151,192.00
609-49750-254	Mix/Non Alcoholic	54,485.00	55,000.00	46,000.00	46,768.00
609-49750-256	Tobacco Products For Resale	95,680.00	97,000.00	47,000.00	59,486.00
609-49750-259	Other For Resale	63,545.00	65,000.00	68,000.00	68,509.00
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	11,500.00	
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	2,500.00	
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	11,438.00	Brick repair FR entrance/Replace back doors
609-49750-530	Improv Other Than Bldgs	7,331.00	11,378.00	7,730.00	Remove back sink and counter/add drop sink & counter
609-49750-580	Other Equipment	10,820.00	5,000.00	1,000.00	
609-49750-700	Transfer to General Fund	300,000.00	300,000.00	300,000.00	
609-49750-730	Transfer to Other Fund				
	TOTAL LIQUOR FUND EXPENDITURES	\$ 3,367,825.00	\$ 3,400,511.00	\$ 3,218,875.00	
	Excess (Deficit)	\$ -	\$ -	\$ -	

CITY OF MILACA 2026 PRELIMINARY BUDGET				2026 PRELIMINARY 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				
	TOTAL REVENUE	\$ 278,296.00	\$ 273,835.00	\$ 273,585.00	
		2024	2025	2026 PRELIMINARY BUDGET	NOTES
		FINAL	FINAL		
		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				
	TOTAL EXPENDITURES DEP REG	278,296.00	273,835.00	273,585.00	
	Excess (Deficit)	\$ -	\$ -	\$ -	

CAPITAL IMPROVEMENTS BUDGET 2026	COST	DESCRIPTION	FUND COA
City Hall	4,340.00	Computers/new firewall	101-41940-520
City Hall	15,000.00	Carpet replacement	101-41940-530
Total City Hall	19,340.00		
Public Works	100,000.00	Replace 2001 Sterling Plow Truck	101-43000-403
Public Works	40,000.00	Replace Concrete Floor	101-43000-580
Public Works	148,000.00	Milaca Development addition Streets	101-43000-403
Public Works	65,000.00	Truck replacement	101-43000-580
Public Works			
Public Works			
Total Public Works	353,000.00		
Parks	15,000.00	Rec Park Swing	101-45200-580
Parks	25,000.00	Mower purchase	101-45200-580
Total Parks	40,000.00		
Police	7,500.00	Carpet replacement	101-42110-520
Police	9,800.00	PD server/computer	101-42110-580
Police			
Total Police	17,300.00		
Water	1,715,000.00	Grant-lead line replacement	602-49400-530
Water	55,000.00	Replace 2015 Chevy Truck	602-49400-580
Total Water	1,770,000.00		
Sewer			
Sewer	100,000.00	Sewer lining	603-49450-480
Sewer	55,000.00	Sewer Jetting	603-49450-530
Total Sewer	155,000.00		
Liquor	11,438.00	Brick repair -Front	609-49750-520
Liquor	8,500.00	Back sink and counter removal/add drop sink and counter	609-49750-520
Total Liquor	19,938.00		
Senior Center	10,000.00	Building Improvements	101-49010-520
Total Senior Center	10,000.00		
Airport	7,197.00	AD Building Exterior -not a grant	101-49810-520
Airport			
Total Airport	7,197.00		
Deputy Reg	1,000.00	Computer	619-49900-570
Total Dep Reg	1,000.00		
Fire Department			
Fire Department	12,000.00	SCBA, turnout gear, air tanks	101-42280-580
Fire Department			
Total Fire Department Capital Improvements	12,000.00		
TOTAL CAPITAL IMPROVEMENTS	\$ 2,404,775.00		
General	458,837.00		
Water & Sewer & liq	1,944,938.00		
Dep Reg	1,000.00		

DEBT SCHEDULE

G.O. BONDS

475,000 2015 G.O. PARK IMPROV BOND

2030 Principal

Fund 386

Interest

Levy

545,000 2019 G.O. BOND Str Const 8th&6th

2031 Principal

Fund 388

Interest

Levy

715,000 2021A G.O. BOND Str Const

2037 Principal

Fund 303

Interest

Levy

570,000 2022A G.O. BOND Str Const

2037 Principal

Fund 350

Interest

Levy

600,000 2024A G.O. BOND Str Const

2039 Principal

Fund 355

Interest

Levy

137,500 2024 G.O. TAX ABATEMENT BOND

2039 Principal

Fund 356

Interest & 1% Annual Fee

Levy

TOTAL G.O. BONDS (PRINCIPAL)

REVENUE BONDS

3,060,114 2006 WATER

2026 Principal

Fund 602

Interest (1.07%)

373,000 2022 G.O. Water Revenue Bond (Meters)

2022 Principal

Fund 602

Interest

TOTAL REVENUE BONDS (PRINCIPAL)

LEASE PURCHASE

202,895.88 2020 Caterpillar Lease

2027 Principal

Fund 389

Interest 3.85%

Lease Payments

TOTAL LEASE PURCHASE

202 Total Debt All Funds (Principal and Interest)

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
FNB June / Dec	\$35,000 \$7,370 \$44,489	\$35,000 \$6,460 \$43,534	\$35,000 \$5,270 \$42,284	\$40,000 \$4,080 \$46,284	\$40,000 \$2,720 \$44,856	\$40,000 \$1,360									
Northland Feb / Aug	\$50,000 \$9,525 \$61,950	\$50,000 \$8,475 \$60,848	\$50,000 \$7,200 \$59,273	\$50,000 \$5,700 \$62,948	\$55,000 \$4,125 \$61,215	\$55,000 \$2,475 \$59,483	\$55,000 \$825								
Northland Feb / Aug	\$45,000 \$10,339 \$57,905	\$45,000 \$9,956 \$57,503	\$45,000 \$9,574 \$57,102	\$45,000 \$9,191 \$56,700	\$45,000 \$8,550 \$55,755	\$45,000 \$7,650 \$60,060	\$50,000 \$6,700 \$59,010	\$50,000 \$5,700 \$57,960	\$50,000 \$4,700 \$56,910	\$50,000 \$3,700 \$55,860	\$50,000 \$2,700 \$60,060	\$55,000 \$1,650 \$58,905	\$55,000 \$550		
Northland Feb / Aug	\$30,000 \$18,625 \$50,529	\$30,000 \$17,620 \$54,723	\$35,000 \$16,531 \$53,492	\$35,000 \$15,359 \$52,261	\$35,000 \$14,186 \$51,030	\$35,000 \$12,900 \$54,810	\$40,000 \$11,400 \$53,130	\$40,000 \$9,800 \$51,450	\$40,000 \$8,200 \$55,020	\$45,000 \$6,500 \$53,130	\$45,000 \$4,700 \$51,240	\$45,000 \$2,900 \$54,600	\$50,000 \$1,000 \$54,600		
Northland June / Dec	\$15,000 \$44,750 \$62,738	\$30,000 \$29,250 \$62,213	\$30,000 \$27,750 \$60,638	\$35,000 \$26,250 \$64,313	\$35,000 \$24,500 \$62,475	\$35,000 \$22,750 \$60,638	\$40,000 \$21,000 \$64,050	\$40,000 \$19,000 \$61,950	\$40,000 \$17,000 \$59,850	\$45,000 \$15,000 \$63,000	\$45,000 \$12,750 \$60,638	\$50,000 \$10,500 \$63,525	\$50,000 \$8,000 \$60,900	\$55,000 \$5,500 \$63,525	\$55,000 \$2,750 \$60,638
ECE-Land Loan June / Dec	\$13,143 \$2,750 \$24,633	\$13,274 \$2,487 \$16,549	\$13,407 \$2,222 \$16,410	\$13,541 \$1,683 \$16,269	\$13,676 \$1,683 \$16,127	\$13,813 \$1,409 \$15,983	\$13,951 \$1,133 \$15,838	\$14,091 \$854 \$15,692	\$14,231 \$572 \$15,544	\$14,374 \$287 \$15,394					
TOTAL G.O. BONDS (PRINCIPAL)	\$188,143 \$302,243	\$203,274 \$295,370	\$208,407 \$289,198	\$218,541 \$298,775	\$223,676 \$291,458	\$223,813 \$250,973	\$198,951 \$192,028	\$144,091 \$187,052	\$144,231 \$187,324	\$154,374 \$187,384	\$140,000 \$171,938	\$150,000 \$177,030	\$155,000 \$115,500	\$55,000 \$63,525	\$55,000 \$60,638
MPFA Feb / Aug	2025 \$171,000 \$3,681	2026 \$173,000 \$1,851	2027 \$173,000 \$1,851	2028 \$173,000 \$1,851	2029 \$173,000 \$1,851	2030 \$173,000 \$1,851	2031 \$173,000 \$1,851	2032 \$173,000 \$1,851	2033 \$173,000 \$1,851	2034 \$173,000 \$1,851	2035 \$173,000 \$1,851	2036 \$173,000 \$1,851	2037 \$173,000 \$1,851	2038 \$173,000 \$1,851	2039 \$173,000 \$1,851
Northland Feb / Aug	2025 \$73,000 \$8,759	2026 \$75,000 \$6,354	2027 \$78,000 \$3,868	2028 \$80,000 \$1,300	2029 \$80,000 \$1,300	2030 \$80,000 \$1,300	2031 \$80,000 \$1,300	2032 \$80,000 \$1,300	2033 \$80,000 \$1,300	2034 \$80,000 \$1,300	2035 \$80,000 \$1,300	2036 \$80,000 \$1,300	2037 \$80,000 \$1,300	2038 \$80,000 \$1,300	2039 \$80,000 \$1,300
TOTAL REVENUE BONDS (PRINCIPAL)	\$244,000	\$248,000	\$248,000	\$248,000	\$248,000	\$248,000	\$248,000	\$248,000	\$248,000	\$248,000	\$248,000	\$248,000	\$248,000	\$248,000	\$248,000
Caterpillar Fin Jan 1st pymt	2025 \$27,109 \$4,207	2026 \$28,153 \$3,163	2027 \$28,153 \$3,163	2028 \$28,153 \$3,163	2029 \$28,153 \$3,163	2030 \$28,153 \$3,163	2031 \$28,153 \$3,163	2032 \$28,153 \$3,163	2033 \$28,153 \$3,163	2034 \$28,153 \$3,163	2035 \$28,153 \$3,163	2036 \$28,153 \$3,163	2037 \$28,153 \$3,163	2038 \$28,153 \$3,163	2039 \$28,153 \$3,163
TOTAL LEASE PURCHASE	\$569,257	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043
202 Total Debt All Funds (Principal and Interest)	\$569,257	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043	\$565,043

2026														
EE Num	Employee Name	Hired Date	YOS	Occupation	FT/PT	Hours	2025 Budget 3% STEP + 1.5% COLA	2025 Final Budget	2026 Prelim Budget 3% STEP + 2% COLA	Longevity	Notes			
ADMINISTRATION														
25	KATKE, DELORIS C.	1-Sep-88	37	Asst City Clerk/AP	FT	2080	\$31.46	\$65,447.10	\$35.04	\$72,879.45		Zoning ADJ wage		
31	MICKELSON, MARY K	23-Sep-19	6	Admin/Events	FT	2080	\$25.83	\$53,731.39	\$27.12	\$56,417.96				
72	NEALLY, ELIZABETH	13-Feb-23	3	Treasurer	FT	2080	\$37.32	\$77,619.26	\$39.18	\$81,500.22				
82	NIEDZIELSKI, MARY	31-Jan-22	4	Receptionist/UB	FT	2080	\$22.94	\$47,720.19	\$24.09	\$50,106.20				
46	PAFF, TAMMY L.	1-May-17	9	City Manager	FT	2080	\$52.44	\$109,071.25	\$58.75	\$122,200.00	2027	Contract		
								\$353,589.18		\$383,103.83				
MOTOR VEHICLE														
6	CAIN, AMY (Supervisor)	12-Mar-19	6.8	Deputy Reg	FT	2080	\$25.83	\$53,731.39	\$27.12	\$56,417.96				
73	WEINER, AUDRA	24-May-21	4.6	Deputy Reg	FT	2080	\$19.44	\$40,428.96	\$20.60	\$42,854.70	2026	\$99,272.66		
83	TOLMIE, MYLA	7-Aug-23	2.4	Deputy Reg	PT	832	\$17.27	\$14,371.84	\$18.14	\$15,090.44				
88	DAVID, JULIE	5-Jul-22	3.5	Deputy Reg	PT	1664	\$18.32	\$30,482.57	\$19.23	\$32,006.69	2027	\$47,097.13		
								\$139,014.76		\$146,369.79				
LIQUOR STORE														
8	EDEL, AMY F.	19-Apr-13	12.7	Liquor Store	PT	858	\$20.75	\$17,806.67	\$21.79	\$18,697.01				
990141	Eli, Vernette H.	17-Jan-22	4.0	Liquor Store	PT	286	\$16.71	\$4,778.93	\$17.55	\$5,017.88				
86	Grose, Matthew	31-May-22	3.6	Liquor Store	PT	1105	\$16.23	\$17,932.88	\$17.04	\$18,829.52				
	HERMAN, BRITNEY	15-Mar-24	1.8	Liquor Store	PT	936	\$15.68	\$14,671.80	\$16.46	\$15,405.39				
56	SHOCKLEY, WALLACE L	24-Aug-20	5.4	Liquor Store	PT	1250	\$19.56	\$24,449.63	\$20.54	\$25,672.11				
	POWELL, HAYLEY	16-Sep-22	3.3	Liquor Store	PT	858	\$16.22	\$13,916.76	\$17.03	\$14,612.60				
60	STEFFEL, LAURIE A.	29-Aug-07	18.3	Liquor Store	PT	364	\$20.75	\$7,554.35	\$21.79	\$7,932.06				
61	STEVENSON, DAVID J.	13-May-16	9.6	Liquor Store	PT	468	\$19.96	\$9,341.05	\$21.16	\$9,901.51	2026			
65	VANTHOF, ANTHONY D.	21-Nov-19	6.1	Liquor Store	PT	442	\$17.90	\$7,912.18	\$18.80	\$8,307.78				
75	ZIESMER, RICHARD J.	19-Nov-21	4.1	Liquor Store	FT	2080	\$17.21	\$35,799.19	\$18.24	\$37,947.14	2026			
97	SODERBERG, RICHARD	16-Nov-23	2.1	Liquor Store	PT	1482	\$16.23	\$24,051.16	\$17.04	\$25,253.71				
15	HANSEN, MARI L.	21-Jun-12	13.5	Liquor Store	FT	2080	\$22.37	\$46,536.78	\$25.24	\$52,503.61		Added \$1.75 cent increase		
21	JEYS, VICTORIA A.	24-Mar-03	22.8	Liquor Store	FT	2080	\$36.82	\$76,575.93	\$38.66	\$80,404.72	FT	\$170,855.48		
								\$301,327.29		\$320,485.06	PT	\$149,629.57		
POLICE DEPARTMENT														
3	BARROS, MICHAEL J.	21-Mar-17	8.8	Police	FT	2160	\$37.18	\$80,311.18	\$39.04	\$84,326.73		Union Inc Eff 1-1 3.5% Eff		
16	HARRIS, HENRY D.	1-Apr-19	6.8	Police	FT	2160	\$38.50	\$83,160.00	\$39.08	\$84,412.80		Union Inc Eff 1-1 3.5% Eff		
20	ISAACSON, JACOB M.	10-Dec-13	12.1	Police	FT	2160	\$37.18	\$80,311.18	\$39.86	\$86,097.60		Union Inc Eff 1-1 3.5% Eff		
47	RUNYON-MARTINSON, HOLLY	4-Apr-24	1.7	Police	FT	2080	\$30.15	\$62,708.36	\$31.66	\$65,843.78				
49	RASMUSSEN, QUINN R.	14-Apr-15	10.7	Police	FT	2080	\$43.46	\$90,387.34	\$45.63	\$94,906.70				
76	NEW HIRE		###	Police	FT	2160	\$29.87	\$64,519.20	\$30.31	\$65,469.60		Union Inc Eff 1-1 3.5% Eff		
	NEW HIRE		###	Police	FT	2160	\$28.86	\$62,337.60	\$30.31	\$65,469.60		Union Inc Eff 1-1 3.5% Eff		
								\$523,734.85		\$546,526.82				
PUBLIC WORKS DEPARTMENT														
	Seasonal 3 to 4 workers	18-May-20		Public Works	S	600	\$27,000.00	\$32,000.00		\$32,000.00				
23	JOHNSON, WARNE	5-Nov-15	10.2	Public Works	FT	2080	\$32.72	\$68,048.34	\$34.35	\$71,450.76		Assistant Supervisor		
26	KIRKEBY, GARY L.	25-Sep-17	8.3	Public Works	FT	2080	\$39.00	\$81,118.75	\$42.73	\$88,877.06		Supervisor added 1.00		
43	OLDENBURG, JOHN D.	3-Jun-13	12.6	Public Works	FT	2080	\$32.59	\$67,785.02	\$34.22	\$71,174.27		Airport Manager		
50	ROELOFS, TROY D	29-Jun-20	5.5	Public Works	FT	2080	\$27.40	\$56,988.57	\$28.77	\$59,838.00				

84	PELARSKI, ZACHARIAH	25-Apr-22	3.7	Public Works	FT	2080	\$25.70	\$53,448.82	\$26.98	\$56,121.27	
89	PELARSKI, DARELL (PT)	11-Mar-24	1.81	Public Works	PT	1248	\$16.30	\$20,344.90	\$17.12	\$21,362.14	
	ON CALL PAY							\$12,480.00		\$13,104.00	
								\$392,214.40		\$413,927.50	
	FIRE DEPARTMENT										
	FIRE DEPARTMENT OFFICERS						\$ 6,000.00	\$ 11,000.00			
	Volunteer Fire			Fire Dept			\$ 45,000.00	\$ 73,000.00		\$ 86,000.00	
	CITY COUNCIL						\$ 13,200.00	\$ 13,200.00		\$ 13,200.00	
								\$1,807,080.48	\$0.00	\$1,909,612.99	

12/31/25

POLICE DEPARTMENT UNION

Anniv Dt	YOS	Hrs per yr	12/31/25 to 06/30/26		07/01/26 to 12/31/26		2026		2027		2028		2029		2030		Total real		Total real																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
			1%	37.20	na	37.20	3.5%	38.50	na	38.50	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	6 months	1.5%	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1.5%	39.08	na	39.08	6 months	1

POLICE DEPARTMENT NON-UNION

RASMUSSEN, QUINN R.	2080	na	43.46	na	43.46	5%	45.63	na	45.63	na	45.63	na	45.63		94,910.40	94,910.40
RUNYON-MARTINSON, HOLLY	2080	na	30.15	na	30.15	5%	31.66	na	31.66	na	31.66	na	31.66		65,852.80	65,852.80
Subtotal															160,763.20	160,763.20

Total**543,785.20 546,917.20**

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	\$37.20
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

3720

	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.

LONGEVITY SCHEDULE

Name	Hire Date	Hire Year	5 Years	1%	10 Years	1%	15 Years	1.25%	20 Years	1.25%	25 Years	1.50%	30 Years	1.50%	35 Years	1.50%	40 Years
Katke, Deloris	9/1/1988	1988	1993	1998	2003	2008	2013	2018	2023	2028	2033	2038	2043	2048	2053	2058	2063
Jeys, Vicki	3/24/2003	2003	2008	2013	2018	2023	2028	2033	2038	2043	2048	2053	2058	2063	2068	2073	2078
Steffel, Laurie	8/29/2007	2007	2012	2017	2022	2027	2032	2037	2042	2047	2052	2057	2062	2067	2072	2077	2082
Hansen, Mari	6/21/2012	2012	2017	2022	2027	2032	2037	2042	2047	2052	2057	2062	2067	2072	2077	2082	2087
Edel, Amy	4/19/2013	2013	2018	2023	2028	2033	2038	2043	2048	2053	2058	2063	2068	2073	2078	2083	2088
Johnson, Warne	11/5/2015	2015	2020	2025	2030	2035	2040	2045	2050	2055	2060	2065	2070	2075	2080	2085	2090
Oldenburg, John	11/23/2015	2015	2020	2025	2030	2035	2040	2045	2050	2055	2060	2065	2070	2075	2080	2085	2090
Rasmussen, Quinn	4/14/2015	2015	2020	2025	2030	2035	2040	2045	2050	2055	2060	2065	2070	2075	2080	2085	2090
Stevenson, Dave	5/13/2016	2016	2021	2026	2031	2036	2041	2046	2051	2056	2061	2066	2071	2076	2081	2086	2091
Pfaff, Tammy	5/1/2017	2017	2022	2027	2032	2037	2042	2047	2052	2057	2062	2067	2072	2077	2082	2087	2092
Kirkeby, Gary	9/25/2017	2017	2022	2027	2032	2037	2042	2047	2052	2057	2062	2067	2072	2077	2082	2087	2092
Cain, Amy	3/12/2019	2019	2024	2029	2034	2039	2044	2049	2054	2059	2064	2069	2074	2079	2084	2089	2094
Mickelson, Mary	9/23/2019	2019	2024	2029	2034	2039	2044	2049	2054	2059	2064	2069	2074	2079	2084	2089	2094
Vanthof, Anthony	11/21/2019	2019	2024	2029	2034	2039	2044	2049	2054	2059	2064	2069	2074	2079	2084	2089	2094
Roelofs, Troy	6/29/2020	2020	2025	2030	2035	2040	2045	2050	2055	2060	2065	2070	2075	2080	2085	2090	2095
Shockley, Wallace	8/24/2020	2020	2025	2030	2035	2040	2045	2050	2055	2060	2065	2070	2075	2080	2085	2090	2095
Wiener, Audra	5/24/2021	2021	2026	2031	2036	2041	2046	2051	2056	2061	2066	2071	2076	2081	2086	2091	2096
Ziesmer, Richard	11/19/2021	2021	2026	2031	2036	2041	2046	2051	2056	2061	2066	2071	2076	2081	2086	2091	2096
Eli, Vernetta	1/17/2022	2022	2027	2032	2037	2042	2047	2052	2057	2062	2067	2072	2077	2082	2087	2092	2097
Niedzielski, MaryBeth	1/31/2022	2022	2027	2032	2037	2042	2047	2052	2057	2062	2067	2072	2077	2082	2087	2092	2097
Pelarski, Zachariah	4/25/2022	2022	2027	2032	2037	2042	2047	2052	2057	2062	2067	2072	2077	2082	2087	2092	2097
Grose, Matthew	5/31/2022	2022	2027	2032	2037	2042	2047	2052	2057	2062	2067	2072	2077	2082	2087	2092	2097
David, Julie	7/5/2022	2022	2027	2032	2037	2042	2047	2052	2057	2062	2067	2072	2077	2082	2087	2092	2097
Powell, Hayley	9/16/2022	2022	2027	2032	2037	2042	2047	2052	2057	2062	2067	2072	2077	2082	2087	2092	2097
Nealley, Elizabeth	2/13/2023	2023	2028	2033	2038	2043	2048	2053	2058	2063	2068	2073	2078	2083	2088	2093	2098
Tolmie, Myla	8/7/2023	2023	2028	2033	2038	2043	2048	2053	2058	2063	2068	2073	2078	2083	2088	2093	2098
Soderberg, Richard	11/16/2023	2023	2028	2033	2038	2043	2048	2053	2058	2063	2068	2073	2078	2083	2088	2093	2098
Runyon-Martinson, Holly	4/4/2024	2024	2029	2034	2039	2044	2049	2054	2059	2064	2069	2074	2079	2084	2089	2094	2099
Pelarski, Darrell	3/11/2024	2024	2029	2034	2039	2044	2049	2054	2059	2064	2069	2074	2079	2084	2089	2094	2099
Herman, Britney	3/15/2024	2024	2029	2034	2039	2044	2049	2054	2059	2064	2069	2074	2079	2084	2089	2094	2099

CAPITAL IMPROVEMENT PLAN- 5 YEAR MODEL									
STREET IMPROVEMENT	Finance Project	Estimated Cost	2025	2026	2027	2028	2029		
1st street sidewalk replacement	Use RBC MM funds		250,000.00						
1st Street W Street Pavement					325,000.00				
Milaca Junction Addition Street	Find grants		550,000.00	148,000.00					
3rd Ave NW (Pay 5th St to 10th St) Mill/Overlay					331,500.00				
Seal Coat, Crack repair, maintenance			50,000.00	50,000.00		50,000.00	50,000.00		50,000.00
City Share of Roundabout -3rd					525,000.00				
City Share of lighting for Hwy 23 MnDot Project					180,000.00				
10th Ave SE and 5th St SE (BYPASS)						585,000.00			
2nd St NW (3rd to Central) Reclaim & Water Main							430,000.00		
Trimble Park 1st St, 2nd Ave, 2nd St.		1,253,800							
TOTAL ESTIMATED COST BY YEAR			850,000.00	198,000.00	1,361,500.00	635,000.00	480,000.00		
UTILITY IMPROVEMENTS	Finance Project	Estimated Cost	2025	2026	2027	2028	2029		
2ND St SE and 3rd Ave SW									
1st Street West water main and sewer manholes					212,000.00				
Sanitary Sewer Lining				60,000.00	60,000.00	100,000.00	100,000.00		
Waste Water Treatment Plant/Ponds									
Water Tower - 8th St Painting	PFA 1% Note				1,500,000.00				
Old Water Tower- Painting									
Lead Line replacement of 131 lines									
Water line to Milaca Junction Addition			166,250.00						
Sewer line to Milaca Junction Addition			169,250.00						
Water line under Hwy 23 MnDot Project					125,000.00				
Sewer line under Hwy 23 MnDot Project					125,000.00				
Generator-water			55,000.00						
Lift Station Pump- Sewer			60,000.00						
TOTAL ESTIMATED COST BY YEAR			450,500.00	60,000.00	2,022,000.00	100,000.00	100,000.00		

PUBLIC WORKS BUILDINGS AND GROUNDS- IMPROVEMENTS			Estimated Cost	2025	2026	2027	2028	2029
CONCRETE REPLACEMENT SHOP FLOOR					75,000.00			
TOTAL ESTIMATED COST BY YEAR			-	-	75,000.00	-	-	-
PARK IMPROVEMENTS	Finance Project	Estimated Cost		2025	2026	2027	2028	2029
Mulch		6,000.00		6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Mower Purchase		25,000.00			25,000.00			25,000.00
Pickleball Fence		15,000.00				15,000.00		
Trimble Shelter		20,000.00					20,000.00	
Rec Park Swingset		15,000.00			15,000.00			
TOTAL ESTIMATED COST BY YEAR		81,000.00		6,000.00	46,000.00	21,000.00	26,000.00	31,000.00
POLICE DEPARTMENT EQUIPMENT REPLACEMENT	Finance Project	Estimated Cost		2025	2026	2027	2028	2029
Hand Gun replacement		10,000.00		10,000.00				
Carpet Replacement		10,000.00			7,500.00			
Body and squad camera								40,000.00
Squad Car	ST Bid-Reserves						70,000.00	
2016 Ford LL XPL								
2019Ford LL XPL								
2021 Chev Tahoe LL								
2025 Ford Interceptor								
2025 Ford Interceptor								
TOTAL ESTIMATED COST BY YEAR		20,000.00		10,000.00	7,500.00	-	70,000.00	40,000.00
CAPITAL IMPROVEMENTS	Finance Project	Estimated Cost		2025	2026	2027	2028	2029
FIRE DEPARTMENT EQUIPMENT REPLACEMENT								
1989 Dodge 350 Grass Rig								
1994 Freightliner Pumper								
1997 Chevy Rescue Truck								
2005 Ford F-350 Super Duty Grass Rig		20,145						
2007 Sterling Truck								
2015 Pumper Tanker Truck								
2020 Ford Freightliner								
2023 Polaris Ranger XUV 1000 with Tracks								
2024 Alum Trailer								
2025 Pumper Tanker Fire Truck		864,890.00		725,905.00				
SCBA 1 per year		4,500.00		4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
Turn out gear (4 sets a per year)		3,500.00		3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
Air Bottles (4 per year)		4,000.00		4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Pagers								
TOTAL ESTIMATED COST BY YEAR				737,905.00	12,000.00	12,000.00	12,000.00	12,000.00

CITY HALL	In Budget								
Reception area Security Improvements		62,162.00		51,299.00					
Carpet replacement in offices					25,000.00				
Computers, Sever hardware, firewall, Laptops				18,000.00		4,700.00		10,000.00	4,500.00
Fireproof Safe x2					2,500.00				
Scanner									
Roof Replacement									
TOTAL ESTIMATED COST BY YEAR				69,299.00	41,900.00	4,700.00		10,000.00	4,500.00
AIRPORT	Finance Project	Estimated Cost	2025	2026	2027	2028	2029		
CZAP Plan (Clear Zone Area Plan)	Grant	10,000.00	500.00						
Fuel System Card Reader	Grant	40,000.00	12,000.00						
Phase 3 pavement	Grant	355,000.00		35,500.00					
Remodel Arriaval Departure Building	Grant	30,000.00		3,000.00					
Obstruction removal	Grant	10,000.00		1,000.00					
Replace Toro Lawnmower	Grant	60,000.00		6,000.00					
New Taxilane construction (Judd prop)	Grant	327,000.00			32,700.00				
New Beacon and Wind Sock	Grant	107,000.00			10,700.00				
Zoning Update	Grant	45,000.00				4,500.00			
Pavement Maintenance	Grant	74,000.00							7,400.00
Gate and wildlife fence	Grant	130,000.00							13,000.00
TOTAL ESTIMATED COST BY YEAR		1,188,000.00	12,500.00	45,500.00	43,400.00	4,500.00		20,400.00	
CAPITAL IMPROVEMENTS	Finance Project	Estimated Cost	2025	2026	2027	2028	2029		
LIQUOR STORE EQUIPMENT REPLACEMENT									
Cement replacement - by back doors			12,000.00						
Replace delivery doors				15,000.00					
Computers						15,000.00			
Camera system								25,000.00	
Counter replacement					35,000.00				
Remove back bar and sink				5,000.00					
Add a Drop sink with counter				7,500.00					
Sidewalk/Cement on south end					30,000.00				
Fix bricks on entrance pillars				5,000.00					
TOTAL ESTIMATED COST BY YEAR			12,000.00	32,500.00	65,000.00	15,000.00		25,000.00	
TOTAL ALL DEPARTMENTS			2,194,520.00	704,716.00	3,595,680.00	1,032,500.00		852,900.00	

PRELIMINARY PROPERTY TAX LEVY FOR 2026

	Revised	Budget 2025	Budget 2026	\$ Increase	% Increase
	8/11/2025				
GENERAL FUND					
Cap Equip	PW(Lease)	674,754.00	748,070.00	73,316.00	
	Fire	31,316.00	31,316.00		
	Park				Levy without reserves
	Police				
	Total	<u>\$ 706,070.00</u>	<u>\$ 779,386.00</u>	<u>73,316.00</u>	10.38%
DEBT SERVICE					
Fund 386	2015 GO Park Bond	44,489.00	43,534.00		
Fund 388	2019 GO Bond	61,950.00	60,848.00		Street Bond
Fund 303	2021 A GO Bond	57,905.00	57,503.00		Street Bond
Fund 350	2022 A GO Bond	50,529.00	54,723.00		Street Bond
Fund 355	2024 A GO Bond	62,738.00	62,213.00		Street Bond
Fund 356	2024 Tax Abatement Bond	24,633.00	16,549.00		Land Purchase
	Total	<u>\$ 302,244.00</u>	<u>\$ 295,370.00</u>	<u>\$ (6,874.00)</u>	-2.27%
TOTAL		<u>\$ 1,008,314.00</u>	<u>\$ 1,074,756.00</u>	<u>\$ 66,442.00</u>	6.59%

LEVY HISTORY

Year	PW Equip Levy	Fire Equip Levy	Parks Equip Levy	Police Equip Levy	Operating Levy	Total Levy	Levy %	
2005	20,000	12,500	10,000	5,000	342,900			
2006	20,000	12,500	10,000	5,000	390,000	590,800	14.83%	
2007	20,000	25,000	20,000	5,000	411,500	707,000	19.67%	
2008	20,000	25,000	20,000	5,000	455,000	758,100	7.20%	
2009	20,000	25,000	20,000	5,000	413,403	775,798	2.30%	
2010	5,000	25,000	5,000	5,000	382,227	848,792	9.40%	
2011	5,000	25,000	5,000	5,000	382,227	860,327	1.40%	
2012	5,000	25,000	5,000	5,000	483,227	862,327	0.02%	
2013	5,000	25,000	5,000	5,000	494,477	904,977	4.90%	7.47%
2014	5,000	25,000	5,000	5,000	487,877	900,777	-0.05%	
2015	5,000	25,000	5,000	5,000	498,048	911,548	1.20%	
2016	5,000	25,000	5,000	5,000	508,298	960,798	5.40%	
2017	5,000	25,000	5,000	5,000	532,365	984,865	2.50%	
2018	10,000	25,000	10,000	10,000	540,167	944,715	-4.10%	
2019	18,000	25,000	18,000	18,000	483,750	961,250	1.75%	
2020	18,000	25,000	18,000	18,000	445,200	980,475	2.00%	
2021	31,316	25,000	18,000	18,000	427,405	975,000	-0.56%	
2022	31,316	25,000	25,000	25,000	502,694	950,000	-2.56%	
2023	31,316	25,000	25,000	25,000	649,149	933,791	-1.71%	0.39%
2024	31,316	No reserves	No reserves	No reserves	762,177	975,179	4.43%	
2025	31,316	No reserves	No reserves	No reserves	721,070	1,008,314	3.40%	



2026 proposed health insurance rates

ON THIS PAGE

Minnesota's health insurance marketplace: MNsure (<https://www.mnsure.org/new-customers/index.jsp>)

Individual Market Proposed Average Rate Changes for Plan Year 2026

The summary table below provides an overview of the proposed average rate changes from 2025 in the individual health insurance market, as reported by the insurers.

These rate changes do not reflect the impact of federal premium tax credits that are available to eligible Minnesotans who purchase their coverage through MNsure.

It is important to note these are the initial rates proposed by the insurers and filed with the Departments. Rates are subject to review and approval by the Departments and the final approved rates may vary from these proposed rates for many reasons.

Additionally, the actual rate change a consumer will experience in 2026 can vary from the average – with factors such as specific plan, geographic rating area, and age playing a major role. Notably, the expiration of enhanced Advanced Premium Tax Credits (APTC) may cause many individuals to experience higher net premium increases than what are listed below.

Insurer	Average rate change from 2025 to 2026
Blue Plus	16.60%
HealthPartners, Inc.*	12.14%
HealthPartners Insurance Company*	14.49%
Medica Insurance Company	26.03%
Quartz Health Plan MN	7.15%
UCare	14.79%

* HealthPartners Insurance Company is new to the exchange for Plan Year 2026. Many individuals will be moved from a HealthPartners Inc. plan to a HealthPartners Insurance Company plan. Determining which rate increase applies would depend on an individual's service area.

Small Group Market Proposed Average Rate Changes for Plan Year 2026

The summary table below provides an overview of the proposed average rate changes from 2025 in the small group health insurance market, as reported by the insurers.

It is important to note these are the initial rates proposed by the insurers and filed with the Departments. Rates are subject to review and approval by the Departments and the final approved rates may vary from these proposed rates for many reasons.

Additionally, the actual rate change a consumer will experience in 2026 can vary from the average – with factors such as specific plan, geographic rating area, age, and renewal date playing a major role.

Insurer	Average rate change from 2025 to 2026
Blue Cross	16.30%
Blue Plus	17.00%
Health Partners, Inc.	10.24%
Medica Insurance Company	8.95%
Quartz Health Plan MN	7.67%
Sanford	6.95%
UnitedHealthcare Insurance Company	12.21%
UnitedHealthcare of Illinois, Inc.	13.32%

Snapshot of Proposed Fees Dollar Amount

Description	Adopted					Projected				
	2024	2025	2026	2027	2028	2029				

SEWER RATES; SCHEDULE

RESIDENTIAL AND COMMERCIAL

Base Rate	3.00	3.09	3.23	3.34	3.46	3.58
Minimum (first 1,000 gallons)	8.50	8.76	9.15	9.47	9.80	10.14
1,000 gallons and up	3.68	3.79	3.96	4.10	4.24	4.39
Sewer only	20.00	20.60	21.22	21.85	22.51	23.19

How Many Accts
(11-)

WATER RATES; SCHEDULE

ALL CUSTOMERS

Applicant fee	45.00	46.00	47.00	48.00	49.00	50.00
Meter, radio, transmission equipment	75.00	77.00	79.00	81.00	83.00	85.00
Meter testing	65.00	67.00	69.00	71.00	73.00	75.00
Reconnection fee	45.00	46.00	47.00	48.00	49.00	50.00
Shut off of water supply	35.00	36.00	37.00	38.00	39.00	40.00
Shut off for customer request						
Turning on water during normal business hours after disconnection for non-payment	50.00	52.00	54.00	56.00	58.00	60.00
Turning on water outside normal business hours regardless of reason for connection	100.00	103.00	106.00	109.00	112.00	115.00

RESIDENTIAL

Base Rate	13.00	17.03	22.14	22.14	22.14	22.14
Minimum Charge for first 1,000 gallons	3.25	4.26	5.53	5.53	5.53	5.53
1,001 gallons and up	5.25	6.88	8.94	8.94	8.94	8.94

COMMERCIAL

Base Rate	13.00	17.03	22.14	22.14	22.14	22.14
Minimum Charge for first 1,000 gallons	3.25	4.26	5.53	5.53	5.53	5.53
1,001 - 22,000 gallons	5.25	6.88	8.94	8.94	8.94	8.94
23,000 gallons and up	4.25	5.57	7.24	7.24	7.24	7.24

WAC

Certified 2025 LGA and estimated 2026 City LGA under current law

Cityname:	2023 Population	Certified 2025 LGA	Estimated 2026 LGA	Change in LGA 2025 to 2026	Per capita 2026 LGA
	(1)	(2)	(3)	(4=3-2)	(5=3/1)
MENAHGA	1,375	482,698	483,682	984	351.77
MILACA	3,043	1,049,646	1,051,894	2,248	345.68
MINNEOTA	1,361	574,318	575,262	944	422.68
MINNESOTA LAKE	660	225,486	225,818	332	342.15
MONTEVIDEO	5,270	2,688,657	2,695,774	7,117	511.53
MONTGOMERY	3,505	1,052,347	1,055,126	2,779	301.03
MOOSE LAKE	2,757	1,122,320	1,125,843	3,523	408.36
MORA	3,786	1,231,482	1,234,935	3,453	326.18
MORGAN	876	393,572	394,151	579	449.94
MORRIS	5,161	2,694,049	2,700,054	6,005	523.16
MORRISTOWN	949	361,793	362,242	449	381.71
MOUNTAIN LAKE	1,954	1,011,845	1,013,021	1,176	518.43
NASHWAUK	962	361,953	362,277	324	376.59
NEW LONDON	1,291	414,514	415,193	679	321.61
NEW RICHLAND	1,222	504,229	505,226	997	413.44
NEW YORKMILLS	1,364	474,037	475,259	1,222	348.43
OLIVIA	2,290	941,411	943,218	1,807	411.89
ONAMIA	831	317,931	318,268	337	382.99
ORTONVILLE	1,992	851,903	853,266	1,363	428.35
OSAKIS	1,776	592,016	593,474	1,458	334.16
PARKERS PRAIRIE	1,023	340,901	341,677	776	334.00
PAYNESVILLE	2,545	863,017	864,967	1,950	339.87
PELICAN RAPIDS	2,564	1,130,546	1,133,003	2,457	441.89
PENNOCK	474	172,579	172,896	317	364.76
PIERZ	1,451	517,075	517,995	920	356.99
PINE RIVER	939	334,790	335,254	464	357.03
PIPESTONE	4,105	2,752,153	2,759,092	6,939	672.13
PLAINVIEW	3,494	973,002	974,602	1,600	278.94
PRESTON	1,343	539,303	539,697	394	401.86
RED LAKEFALLS	1,328	664,474	665,114	640	500.84
REDWOOD FALLS	5,043	2,044,016	2,049,641	5,625	406.43
RENVILLE	1,268	551,870	553,031	1,161	436.14
RUSHFORD CITY	1,876	706,718	708,136	1,418	377.47
SACRED HEART	485	233,599	233,863	264	482.19
SANDSTONE	2,558	1,281,529	1,284,587	3,058	502.18
SCANLON	1,003	266,201	266,764	563	265.97
SEBEKA	742	286,917	287,638	721	387.65
SHERBURN	1,030	453,607	454,375	768	441.14
SILVER BAY	1,826	633,921	634,710	789	347.60
SILVER LAKE	863	282,339	283,026	687	327.96
SLAYTON	1,986	897,366	898,610	1,244	452.47
SLEEPY EYE	3,522	1,808,321	1,811,168	2,847	514.24
SPRING GROVE	1,217	504,901	505,475	574	415.35
SPRING VALLEY	2,478	1,025,570	1,027,487	1,917	414.64
SPRINGFIELD	2,010	1,019,964	1,021,274	1,310	508.10
ST JAMES	4,700	2,263,011	2,267,812	4,801	482.51



Economic News Release

Consumer Price Index Summary

Transmission of material in this release is embargoed until
8:30 a.m. (ET) Tuesday, August 12, 2025 USDL-25-1264

Technical information: (202) 691-7000 * cpi_info@bls.gov * www.bls.gov/cpi
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CONSUMER PRICE INDEX - JULY 2025

The Consumer Price Index for All Urban Consumers (CPI-U) increased 0.2 percent on a seasonally adjusted basis in July, after rising 0.3 percent in June, the U.S. Bureau of Labor Statistics reported today. Over the last 12 months, the all items index increased 2.7 percent before seasonal adjustment.

The index for shelter rose 0.2 percent in July and was the primary factor in the all items monthly increase. The food index was unchanged over the month as the food away from home index rose 0.3 percent while the food at home index fell 0.1 percent. In contrast, the index for energy fell 1.1 percent in July as the index for gasoline decreased 2.2 percent over the month.

The index for all items less food and energy rose 0.3 percent in July, following a 0.2-percent increase in June. Indexes that increased over the month include medical care, airline fares, recreation, household furnishings and operations, and used cars and trucks. The indexes for lodging away from home and communication were among the few major indexes that decreased in July.

The all items index rose 2.7 percent for the 12 months ending July, after rising 2.7 percent over the 12 months ending June. The all items less food and energy index rose 3.1 percent over the last 12 months. The energy index decreased 1.6 percent for the 12 months ending July. The food index increased 2.9 percent over the last year.

Changes to wireless telephone services source data and methodology

With this release, BLS has replaced survey data collected for the CPI's wireless telephone services index with secondary source data and non-traditional index methods.

Additional information is available on the CPI website,
www.bls.gov/cpi/additional-resources/alternative-data-wireless-telephone.htm, and in a new factsheet
"Measuring Price Change in the CPI: Wireless Telephone Services,"
www.bls.gov/cpi/factsheets/wireless-telephone-service.htm.

Table A. Percent changes in CPI for All Urban Consumers (CPI-U): U.S. city average

	Seasonally adjusted changes from preceding month							Un- adjusted 12-mos. ended Jul. 2025
	Jan. 2025	Feb. 2025	Mar. 2025	Apr. 2025	May 2025	Jun. 2025	Jul. 2025	
All items	0.5	0.2	-0.1	0.2	0.1	0.3	0.2	2.7
Food	0.4	0.2	0.4	-0.1	0.3	0.3	0.0	2.9
Food at home	0.5	0.0	0.5	-0.4	0.3	0.3	-0.1	2.2
Food away from home ⁽¹⁾	0.2	0.4	0.4	0.4	0.3	0.4	0.3	3.9
Energy	1.1	0.2	-2.4	0.7	-1.0	0.9	-1.1	-1.6
Energy commodities	1.9	-0.9	-6.1	-0.2	-2.4	1.0	-1.9	-9.0
Gasoline (all types)	1.8	-1.0	-6.3	-0.1	-2.6	1.0	-2.2	-9.5
Fuel oil	6.2	0.8	-4.2	-1.3	0.9	1.3	1.8	-2.9
Energy services	0.3	1.4	1.6	1.5	0.4	0.9	-0.3	7.2
Electricity	0.0	1.0	0.9	0.8	0.9	1.0	-0.1	5.5
Utility (piped) gas service	1.8	2.5	3.6	3.7	-1.0	0.5	-0.9	13.8
All items less food and energy	0.4	0.2	0.1	0.2	0.1	0.2	0.3	3.1
Commodities less food and energy commodities	0.3	0.2	-0.1	0.1	0.0	0.2	0.2	1.2
New vehicles	0.0	-0.1	0.1	0.0	-0.3	-0.3	0.0	0.4
Used cars and trucks	2.2	0.9	-0.7	-0.5	-0.5	-0.7	0.5	4.8
Apparel	-1.4	0.6	0.4	-0.2	-0.4	0.4	0.1	-0.2
Medical care commodities ⁽¹⁾	1.2	0.1	-1.1	0.4	0.6	0.1	0.1	0.1

Footnotes

⁽¹⁾ Not seasonally adjusted.

	Seasonally adjusted changes from preceding month							Un-adjusted 12-mos. ended Jul. 2025
	Jan. 2025	Feb. 2025	Mar. 2025	Apr. 2025	May 2025	Jun. 2025	Jul. 2025	
Services less energy services	0.5	0.3	0.1	0.3	0.2	0.3	0.4	3.6
Shelter	0.4	0.3	0.2	0.3	0.3	0.2	0.2	3.7
Transportation services	1.8	-0.8	-1.4	0.1	-0.2	0.2	0.8	3.5
Medical care services	0.0	0.3	0.5	0.5	0.2	0.6	0.8	4.3
Footnotes								
(1) Not seasonally adjusted.								

Food

The index for food was unchanged in July, after increasing 0.3 percent in the previous 2 months. The food at home index fell 0.1 percent over the month. Two of the six major grocery store food group indexes increased in July, while three decreased and one was unchanged. The index for dairy and related products rose 0.7 percent over the month as the index for milk increased 1.9 percent. The meats, poultry, fish, and eggs index increased 0.2 percent in July, with mixed subcomponents including a 1.5-percent increase in the beef index and a 3.9-percent decrease in the eggs index.

The index for other food at home declined 0.5 percent in July, after rising 0.2 percent in June. The nonalcoholic beverages index also declined 0.5 percent over the month, as the juices and nonalcoholic drinks index fell 1.3 percent. The index for cereals and bakery products fell 0.2 percent in July. The fruits and vegetables index was unchanged over the month.

The food away from home index rose 0.3 percent in July. The index for full service meals rose 0.5 percent over the month and the index for limited service meals increased 0.1 percent.

The index for food at home rose 2.2 percent over the 12 months ending in July. The meats, poultry, fish, and eggs index rose 5.2 percent over the last 12 months as the eggs index increased 16.4 percent. The index for nonalcoholic beverages increased 3.6 percent over the same period and the index for other food at home rose 1.2 percent. The cereals and bakery products index increased 1.0 percent over the 12 months ending in July. The index for dairy and related products rose 1.5 percent and the index for fruits and vegetables increased 0.2 percent over the same period.

The food away from home index rose 3.9 percent over the last year. The index for full service meals rose 4.4 percent and the index for limited service meals rose 3.3 percent over the same period.

Energy

The index for energy decreased 1.1 percent in July, after rising 0.9 percent in June. The gasoline index decreased 2.2 percent over the month. (Before seasonal adjustment, gasoline prices decreased 0.5 percent in July.) The index for electricity decreased 0.1 percent over the month and the index for natural gas decreased 0.9 percent over the same period.

The index for energy decreased 1.6 percent over the past 12 months. The gasoline index fell 9.5 percent over this 12-month span and the fuel oil index fell 2.9 percent over the same period. In contrast, the index for electricity increased 5.5 percent over the last 12 months and the index for natural gas rose 13.8 percent.

All items less food and energy

The index for all items less food and energy rose 0.3 percent in July, following a 0.2-percent increase in June. The shelter index increased 0.2 percent over the month. The index for owners' equivalent rent rose 0.3 percent in July as did the index for rent. Conversely, the lodging away from home index fell 1.0 percent in July.

The medical care index increased 0.7 percent over the month, following a 0.5-percent increase in June. The index for dental services increased 2.6 percent in July and the index for hospital and related services increased 0.4 percent. The physicians' services index rose 0.2 percent over the month, while the prescription drugs index fell 0.2 percent.

The index for airline fares increased 4.0 percent over the month, after declining 0.1 percent in June. The recreation index increased 0.4 percent over the month, as did the household furnishings and operations index. The index for used cars and trucks rose 0.5 percent in July and the index for personal care rose 0.4 percent. The new vehicles index was unchanged over the month while the communication index fell 0.3 percent.

The index for all items less food and energy rose 3.1 percent over the past 12 months. The shelter index increased 3.7 percent over the last year. Other indexes with notable increases over the last year include medical care (+3.5 percent), household furnishings and operations (+3.4 percent), motor vehicle insurance (+5.3 percent), and recreation (+2.4 percent).

Not seasonally adjusted CPI measures

The Consumer Price Index for All Urban Consumers (CPI-U) increased 2.7 percent over the last 12 months to an index level of 323.048 (1982-84=100). For the month, the index increased 0.2 percent prior to seasonal adjustment.

The Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) increased 2.5 percent over the last 12 months to an index level of 316.349 (1982-84=100). For the month, the index increased 0.1 percent prior to seasonal adjustment.

The Chained Consumer Price Index for All Urban Consumers (C-CPI-U) increased 2.5 percent over the last 12 months. For the month, the index increased 0.1 percent on a not seasonally adjusted basis. Please note that the indexes for the past 10 to 12 months are subject to revision.

The Consumer Price Index for August 2025 is scheduled to be released on Thursday, September 11, 2025, at 8:30 a.m. (ET).

Changes to the health insurance index

With the release of October 2025 data on November 13, 2025, the Bureau of Labor Statistics (BLS) will remove long-term care (LTC) insurance from the health insurance index. Changes in the market for LTC insurance have made it out of scope and ineligible for pricing in the CPI market basket.

Technical Note

Brief Explanation of the CPI

The Consumer Price Index (CPI) measures the change in prices paid by consumers for goods and services. The CPI reflects spending patterns for each of two population groups: all urban consumers and urban wage earners and clerical workers. The all urban consumer group represents over 90 percent of the total U.S. population. It is based on the expenditures of almost all residents of urban or metropolitan areas, including professionals, the self-employed, the poor, the unemployed, and retired people, as well as urban wage earners and clerical workers. Not included in the CPI are the spending patterns of people living in rural nonmetropolitan areas, farming families, people in the Armed Forces, and those in institutions, such as prisons and mental hospitals. Consumer inflation for all urban consumers is measured by two indexes, namely, the Consumer Price Index for All Urban Consumers (CPI-U) and the Chained Consumer Price Index for All Urban Consumers (C-CPI-U). The Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) is based on the expenditures of households included in the CPI-U definition that meet two requirements: more than one-half of the household's income must come from clerical or wage occupations, and at least one of the household's earners must have been employed for at least 37 weeks during the previous 12 months. The CPI-W population represents approximately 30 percent of the total U.S. population and is a subset of the CPI-U population.

The CPIs are based on prices of food, clothing, shelter, fuels, transportation, doctors' and dentists' services, drugs, and other goods and services that people buy for day-to-day living. Prices are collected each month in 75 urban areas across the country from about 6,000 housing units and approximately 22,000 retail establishments (department stores, supermarkets, hospitals, filling stations, and other types of stores and service establishments). All taxes directly associated with the purchase and use of items are included in the index. Prices of fuels and a few other items are obtained every month in all 75 locations. Prices of most other commodities and services are collected every month in the three largest geographic areas and every other month in other areas. Prices of most goods and services are obtained by personal visit, telephone call, web, or app collection by the Bureau's trained representatives.

In calculating the index, price changes for the various items in each location are aggregated using weights, which represent their importance in the spending of the appropriate population group. Local data are then combined to obtain a U.S. city average. For the CPI-U and CPI-W, separate indexes are also published by size of city, by region of the country, for cross-classifications of regions and population-size classes, and for 23 selected local areas. Area indexes do not measure differences in the level of prices among cities; they only measure the average change in prices for each area since the base period. For the C-CPI-U, data are issued only at the national level. The CPI-U and CPI-W are considered final when released, but the C-CPI-U is issued in preliminary form and subject to three subsequent quarterly revisions.

The index measures price change from a designed reference date. For most of the CPI-U and the CPI-W, the reference base is 1982-84 equals 100. The reference base for the C-CPI-U is December 1999 equals 100. An increase of 7 percent from the reference base, for example, is shown as 107.000. Alternatively, that relationship can also be expressed as the price of a base period market basket of goods and services rising from \$100 to \$107.

Sampling Error in the CPI

The CPI is a statistical estimate that is subject to sampling error because it is based upon a sample of retail prices and not the complete universe of all prices. BLS calculates and publishes estimates of the 1-month, 2-month, 6-month, and 12-month percent change standard errors annually for the CPI-U. These standard error estimates can be used to construct confidence intervals for hypothesis testing. For example, the estimated standard error of the 1-month percent change is 0.03 percent for the U.S. all items CPI. This means that if we repeatedly sample from the universe of all retail prices using the same methodology, and estimate a percentage change for each sample, then 95 percent of these estimates will be within 0.06 percent of the 1-month percentage change based on all retail prices. For example, for a 1-month change of 0.2 percent in the all items CPI-U, we are 95 percent confident that the actual percent change based on all retail prices would fall between 0.14 and 0.26 percent. For the latest data, including information on how to use the estimates of standard error, see www.bls.gov/cpi/tables/variance-estimates/home.htm.

Calculating Index Changes

Movements of the indexes from 1 month to another are usually expressed as percent changes rather than changes in index points, because index point changes are affected by the level of the index in relation to its base period, while percent changes are not. The following table shows an example of using index values to calculate percent changes:

	Item A	Item B	Item C
Year I	112.500	225.000	110.000
Year II	121.500	243.000	128.000
Change in index points	9.000	18.000	18.000
Percent change	$9.0/112.500 \times 100 = 8.0$	$18.0/225.000 \times 100 = 8.0$	$18.0/110.000 \times 100 = 16.4$

Use of Seasonally Adjusted and Unadjusted Data

The Consumer Price Index (CPI) program produces both unadjusted and seasonally adjusted data. Seasonally adjusted data are computed using seasonal factors derived by the X-13ARIMA-SEATS seasonal adjustment method. These factors are updated each February, and the new factors are used to revise the previous 5 years of seasonally adjusted data.

The factors are available at www.bls.gov/cpi/tables/seasonal-adjustment/seasonal-factors-2025.xlsx. For more information on data revision scheduling, please see the Factsheet on Seasonal Adjustment at www.bls.gov/cpi/seasonal-adjustment/questions-and-answers.htm and the Timeline of Seasonal Adjustment Methodological Changes at www.bls.gov/cpi/seasonal-adjustment/timeline-seasonal-adjustment-methodology-changes.htm.

How to Use Seasonally Adjusted and Unadjusted Data

For analyzing short-term price trends in the economy, seasonally adjusted changes are usually preferred since they eliminate the effect of changes that normally occur at the same time and in about the same magnitude every year—such as price movements resulting from weather events, production cycles, model changeovers, holidays, and sales. This allows data users to focus on changes that are not typical for the time of year.

The unadjusted data are of primary interest to consumers concerned about the prices they actually pay. Unadjusted data are also used extensively for escalation purposes. Many collective bargaining contract agreements and pension plans, for example, tie compensation changes to the Consumer Price Index before adjustment for seasonal variation. BLS advises against the use of seasonally adjusted data in escalation agreements because seasonally adjusted series are revised annually for five years.

Intervention Analysis

The Bureau of Labor Statistics uses intervention analysis seasonal adjustment (IASA) for some CPI series. Sometimes extreme values or sharp movements can distort the underlying seasonal pattern of price change. Intervention analysis seasonal adjustment is a process by which the distortions caused by such unusual events are estimated and removed from the data prior to calculation of seasonal factors. The resulting seasonal factors, which more accurately represent the seasonal pattern, are then applied to the unadjusted data.

For example, this procedure was used for the motor fuel series to offset the effects of the 2009 return to normal pricing after the worldwide economic downturn in 2008. Retaining this outlier data during seasonal factor calculation would distort the computation of the seasonal portion of the time series data for motor fuel, so it was estimated and removed from the data prior to seasonal adjustment. Following that, seasonal factors were calculated based on this "prior adjusted" data. These seasonal factors represent a clearer picture of the seasonal pattern in the data. The last step is for motor fuel seasonal factors to be applied to the unadjusted data.

For the seasonal factors introduced for January 2025, BLS adjusted 63 series using intervention analysis seasonal adjustment, including selected food and beverage items, motor fuels and vehicles.

Revision of Seasonally Adjusted Indexes

Seasonally adjusted data, including the U.S. city average all items index levels, are subject to revision for up to 5 years after their original release. Every year, economists in the CPI calculate new seasonal factors for seasonally adjusted series and apply them to the last 5 years of data. Seasonally adjusted indexes beyond the last 5 years of data are considered to be final and not subject to revision. For January 2025, revised seasonal factors and seasonally adjusted indexes for 2020 to 2024 were calculated and published. For series which are directly adjusted using the Census X-13ARIMA-SEATS seasonal adjustment software, the seasonal factors for 2024 will be applied to data for 2025 to produce the seasonally adjusted 2025 indexes. Series which are indirectly seasonally adjusted by summing seasonally adjusted component series have seasonal factors which are derived and are therefore not available in advance.

Determining Seasonal Status

Each year the seasonal status of every series is reevaluated based upon certain statistical criteria. Using these criteria, BLS economists determine whether a series should change its status from "not seasonally adjusted" to "seasonally adjusted", or vice versa. If any of the 81 components of the U.S. city average all items index change their seasonal adjustment status from seasonally adjusted to not seasonally adjusted, not seasonally adjusted data will be used in the aggregation of the dependent series for the last 5 years, but the seasonally adjusted indexes before that period will not be changed. For 2025, 34 of the 81 components of the U.S. city average all items index are not seasonally adjusted.

Contact Information

For additional information about the CPI visit www.bls.gov/cpi or contact the CPI Information and Analysis Section at 202-691-7000 or cpi_info@bls.gov.

For additional information on seasonal adjustment in the CPI visit www.bls.gov/cpi/seasonal-adjustment/home.htm

If you are deaf, hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services.

- [Table 1. Consumer Price Index for All Urban Consumers \(CPI-U\): U.S. city average, by expenditure category](#)
- [Table 2. Consumer Price Index for All Urban Consumers \(CPI-U\): U.S. city average, by detailed expenditure category](#)
- [Table 3. Consumer Price Index for All Urban Consumers \(CPI-U\): U.S. city average, special aggregate indexes](#)
- [Table 4. Consumer Price Index for All Urban Consumers \(CPI-U\): Selected areas, all items index](#)
- [Table 5. Chained Consumer Price Index for All Urban Consumers \(C-CPI-U\) and the Consumer Price Index for All Urban Consumers \(CPI-U\): U.S. city average, all items index](#)
- [Table 6. Consumer Price Index for All Urban Consumers \(CPI-U\): U.S. city average, by expenditure category, 1-month analysis table](#)
- [Table 7. Consumer Price Index for All Urban Consumers \(CPI-U\): U.S. city average, by expenditure category, 12-month analysis table](#)
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MINNESOTA PAID LEAVE

Effective January 1, 2026

Minnesota Paid Leave provides payments and job protections when you need time off to care for yourself or your family.

What can I use Paid Leave for?

Medical Leave:

- To care for your own serious health condition, including care related to pregnancy, childbirth, and recovery

Family Leave:

- **Bonding Leave** – to care for and bond with a new child welcomed through birth, adoption, or foster placement
- **Caring Leave** – to care for a family member with a serious health condition
- **Military Family Leave** – to support a family member called to active duty
- **Safety Leave** – to respond to issues related to domestic violence, sexual assault, or stalking for yourself or a family member

Generally, conditions must last more than seven days and be certified by a healthcare provider or other professional.

Am I covered by Paid Leave?

Most workers in Minnesota are covered by Paid Leave. You are covered no matter the size of your employer, or the hours or days you work. Independent contractors and self-employed individuals are not automatically covered but may opt in. You may qualify for payments if you've been paid a minimum amount for work in Minnesota in the last year (\$3,900 for the start of Paid Leave in 2026).

How long can I take leave?

You may qualify to take up to 12 weeks of family or medical leave per benefit year. If you need both family and medical leave in the same benefit year, you may qualify for up to 20 weeks in total.

LEARN MORE: paidleave.mn.gov

How much will I get paid?

When you use Paid Leave, the state makes payments to you. Paid Leave will pay up to 90% of your wages, based on your income level, with a maximum weekly amount set at the state's average weekly wage. This amount changes each year, and is \$1,423 for the start of Paid Leave in 2026.

Who pays for Paid Leave?

Paid Leave is funded by premiums paid by employees and employers. The initial premium rate is 0.88% of covered wages. Your employer may deduct up to 0.44% of your wages to fund your portion of the premium.

What are my employment protections?

- **Job protections:** Generally, you must be restored to your job or an equivalent position when returning from leave. Job protections take effect 90 days after your date of hire.
- **Health insurance continuation:** Generally, employers must continue to fund their portion of healthcare insurance premiums while you are on leave.
- **No retaliation or interference:** Employers must not interfere with or retaliate against you if you apply for or use Paid Leave. Employers cannot take your Paid Leave payments.

For inquiries related to Paid Leave, please contact Minnesota Paid Leave at 651-556-7777 or visit our website.

If you think your employer is violating employment protections, contact the Labor Standards Division at the Minnesota Department of Labor and Industry.

88% -
44% ER
44% EE



This information can be provided in alternative formats to people with disabilities or people needing language assistance by calling the Paid Leave Contact Center at 651-556-7777 or 844-556-0444 (toll-free).

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PAID LEAVE