

CITY OF MILACA
SPECIAL CITY COUNCIL MEETING
COUNCIL AGENDA
AUGUST 12, 2024

1. Call Meeting to Order 5:30 p.m.
2. Pledge of Allegiance
3. Roll Call- Present: Mayor-Dave Dillan___ Council Members; Ken Muller___ Norris Johnson___ Lindsey Larsen___
Laurie Gahm___ Absent;_____

4. New Business

2025 Preliminary Budget

MB___2nd___AIF___O___

5. **Adjournment** Time_____

MB___2nd___AIF___O___

§ 30.19 ORDER OF BUSINESS; AGENDA

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

2025 PRELIMINARY BUDGET HIGHLIGHTS

Factors impacting the budget	
Equipment	Recommend no large equipment purchases for all departments in 2025
Health Insurance	Estimated to increase 17% -Final Number in November
Street Projects	Council to discuss option to funds these projects. 1st street Sidewalk replacement- Council to determine use of 1 CD from the RBC funds of 250,000 Street development to Pearson property Street Maintenance reduced to 50,000 No alley's to be paved
Fire Trucks - Fire Department - 2 Trucks	
SPEND DOWN OF RESERVES	Fire Pumper Truck in progress of being built
City Hall Improvements - Security	Reception area - Security glass and enclosed area- OSHA Grant-Received Quotes
Police Department CIP	Pistol Replacement wth trade-in Adding additional officer to get back to 2 mid-shifts- Jeff Shaw retiring in 2025
Water	Water line to New City Development (Formerly Pearson Property) Water rate study to be completed in November- We will need to raise rates to cover the future projects
Sewer	Sewer line to New City Development (Formerly Pearson Property) Sewer rate study to be completed in November- We will need to raise rates to cover the future projects
Contracts	Attorney Contract- New contract in December Building Inspector- New Contract in December
Wages	Stay in line with union increases for non union staff
Milaca Development Property (Formerly Pearsons)	Need to subdivid and sell lots to get them back on the tax rolls in 2025.
Public Works	Replace boiler

CITY OF MILACA 2025 PRELIMINARY BUDGET

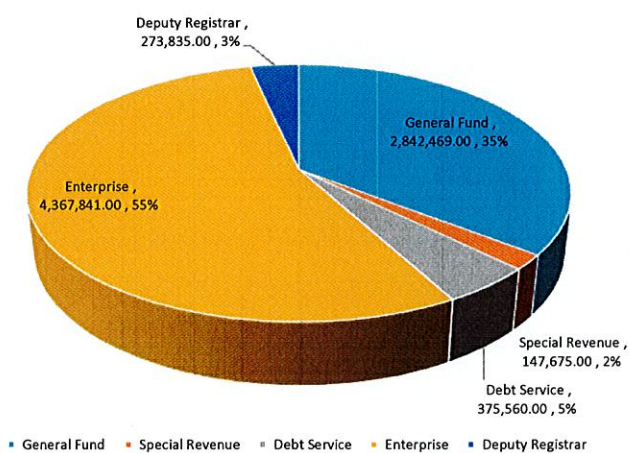
SUMMARY ALL GOVERNMENTAL FUNDS

	Special Revenue		Debt Service		Custodial Funds		Total 2023 Budget
	General Fund	Funds	Funds	Enterprise Funds	Deputy Registrar	Total 2025 Budget	
REVENUES							
Taxes	\$ 751,070.00		302,244.00			\$ 1,053,314.00	933,791.00
Tax Increment			42,000.00			\$ 42,000.00	42,000.00
Taxes Other	7,900.00	27,000.00				\$ 34,900.00	48,948.00
Franchise Taxes	\$ 8,825.00					\$ 8,825.00	12,000.00
Special Assessments	\$ 3,275.00					\$ 3,275.00	24,250.00
Licenses, Permits and Fees	\$ 68,800.00					\$ 68,800.00	63,235.00
Intergovernmental	\$ 1,179,253.00					\$ 1,179,253.00	1,355,814.00
Charges for Services	\$ 239,211.00			879,980.00		\$ 1,119,191.00	1,093,299.00
Fines	\$ 16,010.00					\$ 16,010.00	15,000.00
Interest Income	105,125.00	8,175.00		42,000.00	185.00	\$ 155,485.00	85,845.00
Contributions/Donations		101,000.00				\$ 101,000.00	131,000.00
Miscellaneous	10,000.00			54,350.00	2,000.00	\$ 66,350.00	105,200.00
Sales	45,000.00			3,391,511.00	271,650.00	\$ 3,708,161.00	3,245,540.00
TOTAL REVENUES	\$ 2,434,469.00	\$ 136,175.00	\$ 344,244.00	\$ 4,367,841.00	\$ 273,835.00	\$ 7,556,564.00	\$ 7,155,922.00
TOTAL TRANSFERS IN	\$ 408,000.00	\$ 11,500.00	\$ 31,316.00			\$ 450,816.00	344,500.00
GRAND TOTAL REVENUES	\$ 2,842,469.00	\$ 147,675.00	\$ 375,560.00	\$ 4,367,841.00	\$ 273,835.00	\$ 8,007,380.00	\$ 7,500,422.00

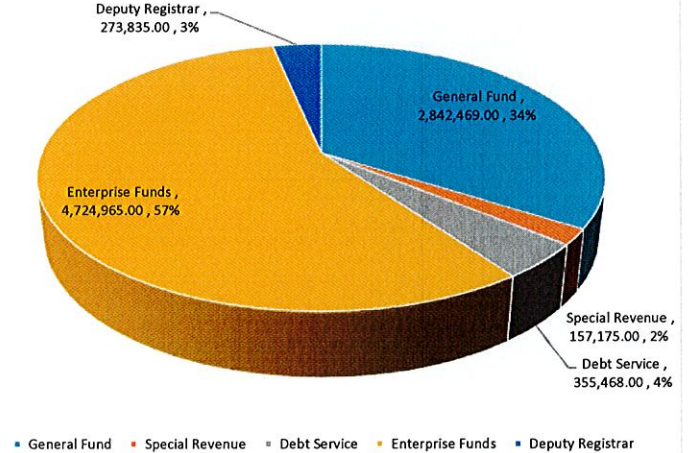
EXPENDITURES							
General Government	750,664.00					\$ 750,664.00	675,662.00
Public Safety	1,203,569.00					\$ 1,203,569.00	1,006,592.00
Public Works	355,031.00					\$ 355,031.00	345,489.00
Parks and Recreation	184,657.00					\$ 184,657.00	185,154.00
Library	27,200.00					\$ 27,200.00	27,200.00
Airport	120,370.00					\$ 120,370.00	89,448.00
Capital Outlay	169,662.00			55,000.00		\$ 224,662.00	751,800.00
Debt Principal/Lease			215,252.00	244,000.00		\$ 459,252.00	471,000.00
Debt Interest & Other Charges			97,566.00	12,440.00		\$ 110,006.00	75,247.00
Miscellaneous			2,650.00			\$ 2,650.00	2,140.00
Operating Expenses		37,675.00	40,000.00	4,113,525.00	273,835.00	\$ 4,465,035.00	4,032,501.00
TOTAL EXPENDITURES	2,811,153.00	37,675.00	355,468.00	4,424,965.00	273,835.00	\$ 7,903,096.00	\$ 7,662,233.00
TOTAL TRANSFERS OUT	31,316.00	119,500.00		300,000.00		450,816.00	344,500.00
GRAND TOTAL EXPENDITURES	\$ 2,842,469.00	\$ 157,175.00	\$ 355,468.00	\$ 4,724,965.00	\$ 273,835.00	\$ 8,353,912.00	\$ 8,006,733.00

EXCESS (DEFICIT)	-	(9,500.00)	20,092.00	(357,124.00)	-	(346,532.00)	(506,311.00)
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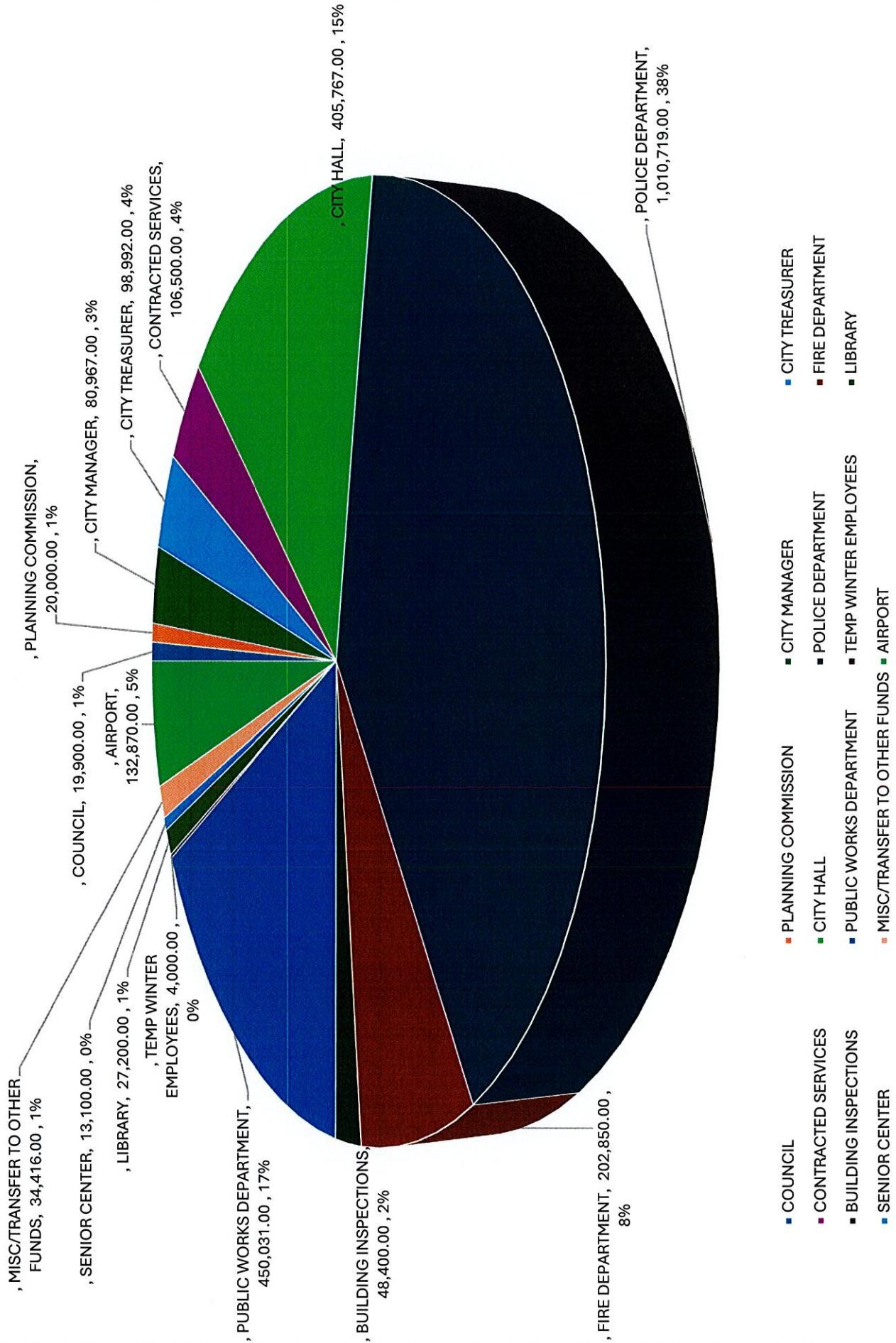
REVENUE BY FUND



EXPENDITURE BY FUND



EXPENDITURES BY DEPARTMENT



- COUNCIL
- CONTRACTED SERVICES
- BUILDING INSPECTIONS
- SENIOR CENTER
- PLANNING COMMISSION
- CITY HALL
- PUBLIC WORKS DEPARTMENT
- MISC/TRANSFER TO OTHER FUNDS
- AIRPORT
- CITY MANAGER
- POLICE DEPARTMENT
- TEMP WINTER EMPLOYEES
- CITY TREASURER
- FIRE DEPARTMENT
- LIBRARY

CITY OF MILACA 2025 PRELIMINARY BUDGET				
	GENERAL FUND REVENUE	2023	2024	2025
		FINAL	FINAL	PRELIMINARY
COA	Account Title	BUDGET	BUDGET	BUDGET
101-31010	Current Ad Valorem Taxes	724,149.00	762,177.00	751,070.00
101-31020	Delinquent Ad Valorem Taxes	14,700.00	14,700.00	5,000.00
101-31030	Mobile Home Tax	5,618.00	6,200.00	1,800.00
101-31410	Lodging Tax	500.00	950.00	500.00
101-31910	Penalties and Interest AdValTx	630.00	600.00	600.00
	TOTAL GENERAL PROPERTY TAXES	\$ 745,597.00	\$ 784,627.00	\$ 758,970.00
101-32005	Excavation Permits	2,250.00	800.00	1,500.00
101-32101	Cigarette/THC License	5,000.00	900.00	1,000.00
101-32102	Animal License	800.00	800.00	800.00
101-32110	Liquor License	13,500.00	14,450.00	13,500.00
101-32210	Building Permits	37,485.00	41,000.00	46,000.00
101-32230	Plumbing Connection Permits	4,200.00	4,500.00	6,000.00
	TOTAL PERMITS AND LICENSE	\$ 63,235.00	\$ 62,450.00	\$ 68,800.00
101-33160	Other Grants/Gifts	25,000.00		
101-33401	Local Government Aid	954,814.00	1,048,215.00	1,060,753.00
101-33402	Market Value Credit	600.00	350.00	500.00
101-33405	Pera Increase Aid	2,500.00	2,500.00	
101-33406	Airport State Aid/Grants	307,300.00	345,150.00	44,400.00
101-33407	Police State Aid	60,000.00	68,000.00	68,000.00
101-33408	Fire Pension State Aid			
101-33409	Police Training State Aid	5,600.00	5,600.00	5,600.00
101-33422	Other State Aid Grants		56,936.00	
101-33502	FEMA Grant			
	TOTAL GRANTS AND STATE AID	\$ 1,355,814.00	\$ 1,526,751.00	\$ 1,179,253.00
101-34101	Office Space Rental	6,400.00	6,400.00	6,400.00
101-34103	Zoning and Subdivision Fees	1,500.00	2,400.00	5,500.00
101-34104	Plan Check Fee	14,000.00	16,000.00	25,000.00
101-34107	Assessment Search Fees	550.00	550.00	500.00
101-34111	Airport Leases	11,000.00	11,000.00	11,000.00
101-34112	Other Leases	2,400.00	2,875.00	3,000.00
101-34113	Rental Property Fee	100.00	400.00	250.00
	TOTAL CHARGES FOR SERVICES	\$ 35,950.00	\$ 39,625.00	\$ 51,650.00
101-34200	Police Administration Fee	500.00	550.00	550.00
101-34201	Liaison - School Portion			
101-34202	Special Fire Protection Srvs	108,000.00	118,746.00	111,011.00
101-34206	Public Works Service Charges	4,200.00	4,000.00	3,000.00
101-34207	Impound Fees	250.00	700.00	-
101-34208	Fire Calls	11,000.00	20,000.00	21,000.00
	TOTAL PUBLIC SAFETY	\$ 123,950.00	\$ 143,996.00	\$ 135,561.00
101-34750	Other Charges			
101-34780	Park Fees	17,500.00	22,000.00	33,000.00
	TOTAL CULTURE AND RECREATION	\$ 17,500.00	\$ 22,000.00	\$ 33,000.00
101-34921	Airport Fuel Sales	15,799.00	19,000.00	19,000.00
	TOTAL OTHER CHARGES	\$ 15,799.00	\$ 19,000.00	\$ 19,000.00
101-35100	Court Fines	12,000.00	14,000.00	15,500.00
101-35102	Parking Fines	2,500.00	1,400.00	450.00
101-35105	Administrative Fines	500.00	500.00	60.00
	TOTAL FINES AND FORFEITS	\$ 15,000.00	\$ 15,900.00	\$ 16,010.00

CITY OF MILACA 2025 PRELIMINARY BUDGET				
	GENERAL FUND REVENUE	2023	2024	2025
		FINAL	FINAL	PRELIMINARY
COA	Account Title	BUDGET	BUDGET	BUDGET
101-36100	Special Assessments	7,000.00	7,000.00	3,025.00
101-36102	Penalties and Interest	250.00	300.00	250.00
	TOTAL SPECIAL ASSESSMENTS	\$ 7,250.00	\$ 7,300.00	\$ 3,275.00
101-36200	Miscellaneous Revenues	10,000.00	10,000.00	10,000.00
101-36204	Miscellaneous Refunds	10,000.00	10,000.00	25,000.00
101-36210	Interest Earnings	48,000.00	90,000.00	105,125.00
101-36230	Contributions and Donations	10,000.00	10,000.00	20,000.00
	TOTAL MISCELLANEOUS REVENUES	\$ 78,000.00	\$ 120,000.00	\$ 160,125.00
101-38050	Cable TV Revenues	12,000.00	8,825.00	8,825.00
	TOTAL OTHER PROPIETRAY FUND REV	\$ 12,000.00	\$ 8,825.00	\$ 8,825.00
101-39100	Sale of Property			
101-39101	Sales of General Fixed Assets			
101-39105	Insurance Proceeds			
	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	
101-39203	Transfer from Other Fund	8,000.00	8,000.00	8,000.00
101-39204	Transfer from Fire Dept Reserv	125,000.00	100,000.00	100,000.00
101-39209	Transfer from Liquor	200,000.00	300,000.00	300,000.00
	TOTAL TRANSFERS FROM OTHER FUNDS	\$ 333,000.00	\$ 408,000.00	\$ 408,000.00
101-39300	Proceeds-Gen Long-term Debt		862,000.00	
	TOTAL PROCEEDS OF LONG TERM DEBT		862,000.00	
	TOTAL GENERAL FUND REVENUE	\$ 2,803,095.00	\$ 4,020,474.00	\$ 2,842,469.00

CITY OF MILACA 2024 PRELIMINARY BUDGET				2025 PRELIMINARY BUDGET
GENERAL FUND EXPENDITURES		2023	2024	
		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	250.00	200.00	200.00
101-41110-201	Office Supplies	250.00	250.00	250.00
101-41110-208	Training and Travel			
101-41110-217	Other Operating Supplies	250.00	250.00	250.00
101-41110-351	Legal Notices Publishing	4,000.00	2,250.00	3,000.00
101-41110-433	Dues and Subscriptions	3,500.00	3,000.00	3,000.00
Total Council		\$ 21,450.00	\$ 19,150.00	\$ 19,900.00
PLANNING COMMISSION				
101-41120-208	Training and Travel			
101-41120-308	Commission	3,600.00	1,000.00	1,500.00
101-41120-352	General Notices and Pub Info	500.00	500.00	600.00
101-41120-310	Other Professional Services	12,000.00	20,000.00	20,000.00
Total Planning Commission		\$ 16,100.00	\$ 21,500.00	\$ 22,100.00
CITY MANAGER				
101-41310-101	Full-Time Regular	45,377.00	48,965.00	49,847.00
101-41310-121	PERA	4,000.00	3,615.00	4,071.00
101-41310-122	FICA	3,945.00	3,540.00	4,152.00
101-41310-131	Employer Paid Health	3,425.00	9,741.00	11,397.00
101-41310-132	Employer Paid Health Saving	1,350.00	1,200.00	2,700.00
101-41310-133	Employer Paid Dental	225.00	2,250.00	3,500.00
101-41310-134	Employer Paid Disability	287.00	600.00	600.00
101-41310-201	Office Supplies	2,000.00	750.00	800.00
101-41310-208	Training and Travel	2,750.00	3,000.00	3,000.00
101-41310-310	Other Professional Services	1,000.00	250.00	250.00
101-41310-321	Telephone	600.00		650.00
Total City Manager		\$ 64,959.00	\$ 73,911.00	\$ 80,967.00
ELECTIONS				
101-41410-217	Other Operating Supplies		3,000.00	
101-41410-437	Other Miscellaneous		250.00	
Total Elections		\$ -	\$ 3,250.00	\$ -
CITY TREASURER				
101-41510-101	Full-Time Regular	53,315.00	57,790.00	60,385.00
101-41510-102	Overtime	1,000.00	750.00	750.00
101-41510-121	PERA	5,455.00	4,406.00	4,751.00
101-41510-122	FICA	5,564.00	4,320.00	4,846.00
101-41510-131	Employer Paid Health	14,005.00	16,348.00	17,135.00
101-41510-132	Employer Paid Health Saving	6,000.00	6,000.00	4,950.00
101-41510-133	Employer Paid Dental	225.00	225.00	400.00
101-41510-134	Employer Paid Disability	610.00	610.00	425.00
101-41510-201	Office Supplies	1,500.00	575.00	600.00
101-41510-208	Training and Travel	1,500.00	500.00	1,500.00
101-41510-240	Small Tools and Minor Equip	750.00	250.00	750.00
101-41510-309	EDP, Software and Design	15,000.00	2,000.00	2,500.00
Total City Treasurer		\$ 104,924.00	\$ 93,774.00	\$ 98,992.00
CONTRACTED SERVICES				
101-41540-301	Auditing and Acctg Services	16,000.00	19,160.00	20,500.00
101-41550-300	Professional Srvs-Assessor	14,000.00	14,000.00	14,000.00
101-41610-304	Attorney Legal Fees	60,900.00	60,900.00	72,000.00
Total Contracted Services		\$ 90,900.00	\$ 94,060.00	\$ 106,500.00

CITY OF MILACA 2024 PRELIMINARY BUDGET				2025 PRELIMINARY BUDGET
GENERAL FUND EXPENDITURES		2023	2024	
		FINAL	FINAL	
		BUDGET	BUDGET	
CITY HALL				
101-41940-101	Full-Time Regular	35,786.00	48,806.00	51,736.00
101-41940-102	Overtime	500.00	250.00	250.00
101-41940-121	PERA	2,528.00	2,528.00	3,880.00
101-41940-122	FICA	2,579.00	2,579.00	3,960.00
101-41940-131	Employer Paid Health	6,365.00	15,153.00	17,729.00
101-41940-132	Employer Paid Health Saving	2,400.00	2,400.00	4,500.00
101-41940-133	Employer Paid Dental	4,210.00	4,210.00	2,000.00
101-41940-134	Employer Paid Disability	294.00	294.00	750.00
101-41940-142	Unemployment Benefit Payments/FMLA			
101-41940-151	Workers Comp Insurance Prem	44,115.00	35,712.00	48,000.00
101-41940-201	Office Supplies	3,000.00	3,250.00	6,000.00
101-41940-217	Other Operating Supplies	3,000.00	2,500.00	3,500.00
101-41940-225	Landscaping Materials	1,500.00	500.00	1,500.00
101-41940-240	Small Tools and Minor Equip	15,000.00	5,000.00	15,000.00
101-41940-306	Bank Fees/Charges	250.00	200.00	300.00
101-41940-309	EDP, Software and Design	23,000.00	23,500.00	25,000.00
101-41940-310	Other Professional Services	35,000.00	30,000.00	30,000.00
101-41940-321	Telephone	3,500.00	3,500.00	2,500.00
101-41940-322	Postage	3,500.00	2,500.00	4,500.00
101-41940-361	Liability/Property	62,292.00	64,500.00	70,000.00
101-41940-363	Automotive Ins	7,921.00	8,275.00	9,500.00
101-41940-381	Utilities	18,000.00	17,000.00	17,000.00
101-41940-401	Repairs/Maint Buildings		20,000.00	62,162.00
101-41940-433	Dues and Subscriptions	4,000.00	4,500.00	5,000.00
101-41940-437	Other Miscellaneous	1,000.00	3,000.00	3,000.00
101-41940-570	Office Equip and Furnishings	6,800.00	10,000.00	18,000.00
Total City Hall		\$ 286,540.00	\$ 310,157.00	\$ 405,767.00
COA POLICE DEPARTMENT				
101-42110-101	Full-Time Regular	436,926.00	464,960.00	575,897.00
101-42110-102	Overtime	15,000.00	42,000.00	15,000.00
101-42110-108	Full-Time Clerical	43,472.00	49,109.00	50,167.00
101-42110-110	Part-Time Police Officer	10,312.00	2,741.00	2,800.00
101-42110-122	FICA	1,800.00	4,500.00	8,500.00
101-42110-123	Police Pension Contributions	94,000.00	84,971.00	102,730.00
101-42110-131	Employer Paid Health	120,336.00	108,611.00	127,075.00
101-42110-132	Employer Paid Health Saving	33,000.00	30,000.00	30,000.00
101-42110-133	Employer Paid Dental	3,501.00	1,800.00	4,500.00
101-42110-134	Employer Paid Disability	4,485.00	2,000.00	4,800.00
101-42110-201	Office Supplies	1,750.00	1,500.00	1,000.00
101-42110-208	Training and Travel	3,000.00	5,000.00	3,500.00
101-42110-212	Auto Expense (Fuel/Repair)	34,500.00	39,000.00	25,000.00
101-42110-221	Equipment Parts/Repairs	5,000.00	1,500.00	2,500.00
101-42110-226	Radio Repair	750.00	750.00	150.00
101-42110-240	Small Tools and Minor Equip	10,000.00	7,500.00	5,000.00
101-42110-242	PD Reserve Purchase			
101-42110-305	Medical and Dental Fees	750.00	750.00	750.00
101-42110-309	EDP, Software and Design	13,000.00	16,000.00	16,000.00
101-42110-310	Other Professional Services	6,000.00	6,000.00	4,500.00
101-42110-321	Telephone	9,000.00	8,000.00	8,000.00
101-42110-343	Other Advertising	250.00	100.00	100.00
101-42110-381	Utilities			
101-42110-434	Uniforms	8,500.00	7,750.00	9,750.00
101-42110-437	Other Miscellaneous	3,000.00	1,000.00	3,000.00
101-42110-550	Motor Vehicles		82,954.00	
101-42110-580	Other Equipment	63,000.00	49,815.00	10,000.00
Total Police Department		\$ 921,332.00	\$ 1,018,311.00	\$ 1,010,719.00

CITY OF MILACA 2024 PRELIMINARY BUDGET				2025 PRELIMINARY
	GENERAL FUND EXPENDITURES	2023	2024	
		FINAL	FINAL	
	FIRE DEPARTMENT			
101-42280-103	Part-Time Employees	58,750.00	67,525.00	73,350.00
101-42280-122	FICA	4,494.00	5,165.00	7,000.00
101-42280-142	Unemployment Benefit Payments			
101-42280-151	Worker s Comp Insurance Prem	16,049.00	14,200.00	13,000.00
101-42280-201	Office Supplies	250.00	250.00	250.00
101-42280-208	Training and Travel	15,000.00	15,000.00	10,000.00
101-42280-212	Auto Expense (Fuel/Repair)	10,525.00	18,000.00	18,000.00
101-42280-217	Other Operating Supplies	2,500.00	2,500.00	2,500.00
101-42280-221	Equipment Parts/Repairs	8,500.00	9,500.00	9,500.00
101-42280-226	Radio Repair	6,000.00	6,000.00	
101-42280-240	Small Tools and Minor Equip	8,500.00	8,500.00	8,500.00
101-42280-241	Reserve Purchase	88,750.00	500,000.00	
101-42280-305	Medical and Dental Fees	3,500.00	3,500.00	3,500.00
101-42280-309	EDP, Software and Design	700.00	3,000.00	4,000.00
101-42280-310	Other Professional Services	6,500.00	6,500.00	6,500.00
101-42280-321	Telephone	3,000.00	3,500.00	3,000.00
101-42280-361	Liability/Property	1,995.00	5,000.00	5,000.00
101-42280-363	Automotive Ins	2,797.00	3,500.00	3,900.00
101-42280-381	Utilities	25,000.00	16,000.00	18,000.00
101-42280-384	Refuse/Garbage Disposal	350.00	350.00	350.00
101-42280-401	Repairs/Maint Buildings	7,500.00	7,500.00	7,500.00
101-42280-433	Dues and Subscriptions	1,000.00	1,000.00	500.00
101-42280-434	Uniforms	3,000.00	20,000.00	5,000.00
101-42280-437	Other Miscellaneous	5,000.00	6,000.00	3,500.00
101-42280-520	Buildings and Structures	30,000.00	30,000.00	
101-42280-530	Improv Other Than Bldgs			
101-42280-580	Other Equipment		25,000.00	
Total Fire Department		\$ 309,660.00	\$ 777,490.00	\$ 202,850.00
	BUILDING INSPECTIONS			
101-42400-201	Office Supplies			200.00
101-42400-300	Professional Srvs	33,000.00	45,000.00	48,000.00
101-42400-310	Other Professional Services			
101-42400-437	Other Miscellaneous			200.00
Total Building Inspections		\$ 33,000.00	\$ 45,000.00	\$ 48,400.00

CITY OF MILACA 2024 PRELIMINARY BUDGET				
	GENERAL FUND EXPENDITURES	2023	2024	2025 PRELIMINARY
COA	PUBLIC WORKS DEPARTMENT	FINAL	FINAL	
101-43000-101	Full-Time Regular	76,011.00	79,574.00	81,955.00
101-43000-102	Overtime	6,000.00	7,500.00	7,500.00
101-43000-104	Temp-Summer Help	25,200.00	9,954.00	10,000.00
101-43000-121	PERA	4,445.00	5,811.00	5,970.00
101-43000-122	FICA	4,694.00	6,087.00	6,269.00
101-43000-131	Employer Paid Health	19,500.00	23,309.00	27,272.00
101-43000-132	Employer Paid Health Saving	6,600.00	14,500.00	7,000.00
101-43000-133	EMPLOYER PAID DENTAL	600.00	600.00	600.00
101-43000-134	Employer Paid Disability	589.00	589.00	625.00
101-43000-135	Employer Paid Life	85.00	85.00	85.00
101-43000-208	Training and Travel	400.00	1,000.00	3,000.00
101-43000-212	Auto Expense (Fuel/Repair)	30,325.00	35,000.00	35,000.00
101-43000-215	Shop Supplies	1,500.00	2,500.00	3,000.00
101-43000-216	Chemicals and Chem Products	20,000.00	20,000.00	15,500.00
101-43000-217	Other Operating Supplies	5,000.00	5,000.00	5,000.00
101-43000-221	Equipment Parts/Repairs	25,000.00	25,000.00	35,000.00
101-43000-230	Safety	2,500.00	2,500.00	2,500.00
101-43000-240	Small Tools and Minor Equip	3,000.00	4,000.00	4,000.00
101-43000-241	Reserve Purchase	23,000.00		
101-43000-303	Engineering Fees	5,000.00	5,000.00	10,000.00
101-43000-305	Medical and Dental Fees	500.00	500.00	500.00
101-43000-309	EDP, Software and Design	1,000.00	2,000.00	1,650.00
101-43000-310	Other Professional Services	20,000.00	20,000.00	7,355.00
101-43000-311	Snow Removal	7,000.00	7,000.00	5,000.00
101-43000-312	Compost	3,000.00	3,000.00	2,000.00
101-43000-321	Telephone	7,000.00	7,000.00	5,000.00
101-43000-380	Street Lights	47,000.00	40,000.00	40,000.00
101-43000-381	Utilities	20,000.00	20,000.00	20,000.00
101-43000-384	Refuse/Garbage Disposal	500.00	500.00	500.00
101-43000-401	Repairs/Maint Buildings	3,000.00	3,000.00	5,000.00
101-43000-403	Repairs/Maint Streets	175,000.00	50,000.00	50,000.00
101-43000-433	Dues and Subscriptions	250.00	250.00	250.00
101-43000-434	Uniforms	5,000.00	5,500.00	4,500.00
101-43000-520	Buildings and Structures		20,000.00	3,000.00
101-43000-530	Improv Other Than Bldgs/Streets, etc.		760,000.00	
101-43000-580	Other Equipment	12,000.00		45,000.00
Total Public Works Department		\$ 560,699.00	\$ 1,186,759.00	\$ 450,031.00

CITY OF MILACA 2024 PRELIMINARY BUDGET				2025 PRELIMINARY BUDGET
GENERAL FUND EXPENDITURES		2023	2024	
		FINAL	FINAL	
		BUDGET	BUDGET	
COA	SEASONAL EMPLOYEES			
101-45210-105	Temp-Winter Help	4,000.00	4,000.00	4,000.00
101-45210-122	FICA			
Total Recreation Winter Temp Employees		\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
	LIBRARY			
101-45500-217	Other Operating Supplies	700.00	600.00	600.00
101-45500-240	Small Tools and Minor Equip			
101-45500-310	Other Professional Services	5,500.00	5,500.00	5,750.00
101-45500-321	Telephone	500.00	600.00	600.00
101-45500-381	Utilities	18,000.00	18,000.00	18,000.00
101-45500-401	Repairs/Maint Buildings	2,000.00	2,000.00	2,000.00
101-45500-437	Other Miscellaneous	500.00	250.00	250.00
101-45500-530	Improv Other Than Bldgs			
Total Library		\$ 27,200.00	\$ 26,950.00	\$ 27,200.00
	SENIOR CENTER			
101-49010-310	Other Professional Services			
101-49010-361	Liability/Property	569.00	600.00	1,100.00
101-49010-381	Utilities	3,600.00	3,600.00	4,000.00
101-49010-401	Repairs/Maint Buildings	5,000.00	3,500.00	7,500.00
101-49010-437	Other Miscellaneous	250.00	500.00	500.00
Total Senior Center		\$ 9,419.00	\$ 8,200.00	\$ 13,100.00
	MISC			
101-49200-450	Unallocated	3,100.00	3,100.00	3,100.00
101-49200-730	Transfer to Other Fund		31,316.00	31,316.00
Total Unallocated		\$ 3,100.00	\$ 34,416.00	\$ 34,416.00
	AIRPORT			
101-49810-101	Full-Time Regular	28,964.00	35,519.00	42,153.00
101-49810-102	Overtime	1,000.00	1,000.00	750.00
101-49810-104	Temp-Summer Help		1,000.00	4,000.00
101-49810-121	PERA	2,690.00	2,895.00	2,895.00
101-49810-122	FICA	2,904.00	3,125.00	3,225.00
101-49810-131	Employer Paid Health	9,750.00	11,655.00	13,636.00
101-49810-132	Employer Paid Health Saving	3,300.00	1,700.00	3,400.00
101-49810-133	Employer Paid Dental	295.00	295.00	295.00
101-49810-134	Employer Paid Disability	295.00	295.00	295.00
101-49810-134	Training and Travel			1,000.00
101-49810-212	Auto Expense (Fuel/Repair)	3,000.00	1,750.00	1,750.00
101-49810-217	Other Operating Supplies	500.00	800.00	800.00
101-49810-221	Equipment Parts/Repairs	2,000.00	2,000.00	2,000.00
101-49810-270	Fuel for Resale	15,000.00	15,000.00	15,000.00
101-49810-310	Other Professional Services	5,000.00	3,795.00	15,000.00
101-49810-321	Telephone	1,300.00	3,000.00	3,000.00
101-49810-361	Liability/Property	2,000.00	1,000.00	1,000.00
101-49810-363	Automotive Ins	500.00	500.00	500.00
101-49810-381	Utilities	6,000.00	3,500.00	3,500.00
101-49810-401	Repairs/Maint Buildings	3,000.00	1,500.00	3,621.00
101-49810-421	Credit Card/Bank Fees	1,200.00	1,800.00	1,800.00
101-49810-437	Other Miscellaneous	750.00	750.00	750.00
101-49810-510	Land			
101-49810-530	Improv Other Than Bldgs		17,800.00	12,500.00
101-49810-580	Other Equipment		4,200.00	
Total Airport		\$ 89,448.00	\$ 114,879.00	\$ 132,870.00
TOTAL GENERAL FUND EXPENDITURES		\$ 2,803,095.00	\$ 4,044,570.00	\$ 2,842,469.00
EXCESS (DEFICIT) GENERAL FUND		\$ -	\$ (24,096.00)	\$ -

CITY OF MILACA 2024 PRELIMINARY BUDGET				2025 PRELIMINARY BUDGET
SPECIAL REVENUE FUNDS		2023	2024	
		FINAL BUDGET	PRELIMINARY BUDGET	
ECONOMIC DEVELOPMENT FUND				
200-33160	Other Grants/Gifts			
200-36100	Special Assessments			
200-36102	Penalties and Interest			
200-36200	Miscellaneous Revenues			
200-36203	Contract Interest			
200-36210	Interest Earnings	1,000.00		1,000.00
200-39100	Sale of Property			
200-39201	Transfer from General Fund			
200-39203	Transfer from Other Fund			
TOTAL REVENUE		1,000.00	-	1,000.00
200-46500-208	Training and Travel			
200-46500-310	Other Professional Services			1,000.00
200-46500-322	Postage			
200-46500-343	Other Advertising			
200-46500-433	Dues and Subscriptions			
200-46500-437	Other Miscellaneous			
200-46500-510	Land			
200-46500-520	Buildings and Structures			
200-46500-610	Interest Expense			
200-46500-730	Transfer to Other Fund			
TOTAL EXPENDITURE		-	-	1,000.00
NET EXCESS (DEFICIT)		1,000.00	-	-
CHARITABLE GAMBLING FUND				
208-36210	Interest Earnings	850	1000	1000
208-36240	Charitable Gambling Tax	27,500.00	25,600.00	27,000.00
TOTAL REVENUE		28,350.00	26,600.00	28,000.00
Historical Society				
208-45600-310	Other Professional Services	75	75	150
208-45600-381	Utilities	5,575.00	5,575.00	5,600.00
208-45600-401	Repairs/Maint Buildings	5,000.00	5,800.00	6,000.00
208-45600-437	Other Miscellaneous	1,000.00	1,000.00	1,000.00
208-45600-530	Improv Other Than Bldgs			
Recreation				
208-49020-406	Trail Maintenance	4,000.00	6,000.00	7,250.00
208-49020-700	Transfer to General Fund	8,000.00	8,000.00	8,000.00
TOTAL EXPENDITURES		23,650.00	26,450.00	28,000.00
NET EXCESS (DEFICIT)		4,700.00	150.00	0.00
FIRE DEPARTMENT RESERVE FUND				
210-36200	Miscellaneous Revenues			
210-36210	Interest Earnings	600.00	850.00	
210-36230	Contributions and Donations	125,000.00	100,000.00	100,000.00
TOTAL REVENUE		125,600.00	100,850.00	100,000.00
210-42280-700	Transfer to General Fund	125,000.00	100,000.00	100,000.00
TOTAL EXPENDITURES		125,000.00	100,000.00	100,000.00
NET EXCESS (DEFICIT)		600.00	850.00	0.00
REVOLVING LOAN FUND				
212-36200	Miscellaneous Revenues			
212-36210	Interest Earnings	800	800	900
212-39300	Proceeds-Gen Long-term Debt			
TOTAL REVENUE		800	800	900
212-47000-602	Loan Payment			
212-49000-437	Other Miscellaneous			900
212-49000-603	Short-Term Debt Principal	5,555.00		
TOTAL EXPENDITURE		5,555.00	0.00	900.00
NET EXCESS (DEFICIT)		-4,755.00	800.00	0.00

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

DEBT SCHEDULE

G.O. BONDS

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
FNB															
475,000 2015 G.O. PARK IMPROV BOND															
Principal	\$30,000	\$30,000	\$35,000	\$35,000	\$35,000	\$40,000	\$40,000	\$40,000							
Interest	\$8,930	\$8,150	\$7,370	\$6,460	\$5,270	\$4,080	\$2,720	\$1,360							
Levy	\$42,000	\$40,058	\$44,489	\$43,534	\$42,284	\$46,284	\$44,856								
545,000 2019 G.O. BOND Str Const 8th&6th															
Principal	\$45,000	\$45,000	\$50,000	\$50,000	\$50,000	\$50,000	\$55,000	\$55,000	\$55,000	\$50,000	\$50,000	\$50,000	\$55,000	\$55,000	\$55,000
Interest	\$11,468	\$10,523	\$9,525	\$8,475	\$7,200	\$5,700	\$4,125	\$2,475	\$825	\$6,700	\$4,700	\$3,700	\$2,700	\$1,650	\$550
Levy	\$58,795	\$63,053	\$61,950	\$60,848	\$59,273	\$62,948	\$61,215	\$59,483		\$59,010	\$56,910	\$55,860	\$60,060	\$58,905	
715,000 2021A G.O. BOND Str Const															
Principal	\$40,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$45,000	\$50,000
Interest	\$11,313	\$10,721	\$10,339	\$9,956	\$9,574	\$9,191	\$8,550	\$7,650	\$6,700	\$5,700	\$4,700	\$3,700	\$2,700	\$1,650	\$550
Levy	\$58,708	\$58,307	\$57,905	\$57,503	\$57,102	\$56,700	\$55,755	\$60,060		\$59,010	\$56,910	\$55,860	\$60,060	\$58,905	
570,000 2022A G.O. BOND Str Const															
Principal	\$35,000	\$30,000	\$30,000	\$30,000	\$35,000	\$35,000	\$35,000	\$35,000	\$40,000	\$40,000	\$40,000	\$45,000	\$45,000	\$45,000	\$50,000
Interest	\$23,382	\$19,630	\$18,625	\$17,620	\$16,531	\$15,359	\$14,186	\$12,900	\$11,400	\$9,800	\$8,200	\$6,500	\$4,700	\$2,900	\$1,000
Levy	\$22,639	\$51,584	\$50,529	\$54,723	\$53,492	\$52,261	\$51,030	\$54,810		\$53,130	\$55,020	\$53,130	\$51,240	\$54,600	\$54,600
600,000 2024A G.O. BOND Str Const															
Principal			\$15,000	\$30,000	\$30,000	\$30,000	\$35,000	\$35,000	\$40,000	\$40,000	\$40,000	\$45,000	\$45,000	\$50,000	\$50,000
Interest			\$44,750	\$29,250	\$27,750	\$26,250	\$24,500	\$22,750	\$21,000	\$19,000	\$17,000	\$15,000	\$12,750	\$10,500	\$8,000
Levy			\$62,738	\$62,213	\$60,638	\$64,313	\$62,475	\$60,638	\$64,050	\$61,950	\$59,850	\$63,000	\$60,638	\$63,525	\$60,900
2024 G.O. TAX ABATEMENT BOND ECE															
Principal			\$13,143	\$13,274	\$13,407	\$13,541	\$13,676	\$13,813	\$13,951	\$14,091	\$14,231	\$14,374			
Interest & 1% Annual Fee			\$2,750	\$2,487	\$2,222	\$1,683	\$1,683	\$1,409	\$1,133	\$854	\$572	\$287			
Levy			\$24,633	\$16,549	\$16,410	\$16,269	\$16,127	\$15,983	\$15,838	\$15,692	\$15,544	\$15,394			
TOTAL G.O. BONDS (PRINCIPAL)	\$245,000	\$180,000	\$188,143	\$203,274	\$208,407	\$218,541	\$223,676	\$223,813	\$198,951	\$144,091	\$144,231	\$154,374	\$140,000	\$150,000	\$155,000
LEVY TOTAL		\$213,001	\$302,243	\$295,370	\$289,198	\$298,775	\$291,458	\$250,973	\$192,028	\$187,052	\$187,324	\$187,384	\$171,938	\$177,030	\$115,500
REVENUE															
3,060,114 2006 WATER															
Principal	\$167,000	\$169,000	\$171,000	\$173,000											
Interest (1.07%)	\$7,276	\$5,489	\$3,681	\$1,851											
373,000 2022 G.O. Water Revenue Bond (Meters)															
Principal	\$9,698	\$11,034	\$8,759	\$6,354	\$78,000	\$80,000									
Interest	\$167,000	\$236,000	\$244,000	\$248,000	\$78,000	\$1,300	\$0	\$0	\$0	\$0	\$0				
TOTAL REVENUE BONDS (PRINCIPAL)															
LEASE PURCHASE															
202,895.88 2020 Caterpillar Lease															
Principal	\$25,137	\$26,104	\$27,109	\$28,153	\$54,001										
Interest 3.85%	\$6,179	\$5,212	\$4,207	\$3,163	\$2,079										
Lease Payments	\$31,316	\$31,316	\$31,316	\$31,316	\$56,080										
TOTAL LEASE PURCHASE															

Total Debt All Funds (Principal and Interest) \$532,565 \$549,282 \$399,273 \$346,880 \$264,081 \$257,135 \$224,925 \$164,500 \$159,900 \$165,200 \$160,150 \$165,050 \$164,550

CITY OF MILACA 2025 PRELIMINARY BUDGET				
	DEBT SERVICE FUNDS	2023	2024	2025 PRELIMINARY BUDGET
		FINAL	FINAL	
COA	2021 G.O. STREET BOND	BUDGET	BUDGET	
303-31000	General Property Taxes			
303-31010	Current Ad Valorem Taxes	58,708.00	58,307.00	57,905.00
303-31020	Delinquent Ad Valorem Taxes			
303-47000-310	Other Professional Services			
303-47000-601	Debt Srv Bond Principal	40,000.00	45,000.00	45,000.00
303-47000-611	Bond Interest	11,313.00	10,721.00	10,339.00
303-47000-620	Fiscal Agent s Fees			
303-47000-730	Transfer to Other Fund			
	Excess (Deficit)	\$ 7,395.00	\$ 2,586.00	\$ 2,566.00
	2022 G.O. STREET BOND			
350-31010	General Property Taxes	22,639.00	51,584.00	50,529.00
350-31020	Delinquent Ad Valorem Taxes			
350-47000-601	Debt Service Bond Principal	35,000.00	30,000.00	30,000.00
350-47000-611	Bond Interest	23,382.00	19,630.00	18,625.00
350-47000-620	Fiscal Agent s Fees	150.00	150.00	150.00
	Excess (Deficit)	(35,893.00)	1,804.00	1,754.00
	2024 G.O. STREET BOND			
355-31010	Current Ad Valorem Taxes			62,738.00
355-31020	Delinquent Ad Valorem Taxes			
355-31030	Mobile Home Tax			
355-36100	Special Assessments			
355-36102	Penalties and Interest			
355-36200	Miscellaneous Revenues			
355-36210	Interest Earnings			
355-39203	Transfer from Other Fund			
355-47000-601	Debt Srv Bond Principal			15,000.00
355-47000-611	Bond Interest			44,750.00
355-47000-620	Fiscal Agent s Fees			
	Excess (Deficit)	\$ -	\$ -	\$ 2,988.00
	2024 G.O. Tax Abatement Bond (ECE Loan)			
356-31010	Current Ad Valorem Taxes			24,633.00
356-31020	Delinquent Ad Valorem Taxes			
356-31030	Mobile Home Tax			
356-36200	Miscellaneous Revenues			
356-36210	Interest Earnings			
356-47000-601	Debt Srv Bond Principal			13,143.00
356-47000-611	Bond Interest			2,750.00
	Excess (Deficit)	\$ -	\$ -	\$ 8,740.00
	2015 G.O. PARK BOND			
386-31010	Current Ad Valorem Taxes	42,000.00	40,058.00	44,489.00
386-31020	Delinquent Ad Valorem Taxes			
386-31030	Mobile Home Tax			
386-36200	Miscellaneous Revenues			
386-36210	Interest Earnings			
386-47000-601	Debt Srv Bond Principal	30,000.00	30,000.00	35,000.00
386-47000-611	Bond Interest	8,930.00	8,150.00	7,370.00
	Excess (Deficit)	\$ 3,070.00	\$ 1,908.00	\$ 2,119.00

CITY OF MILACA 2025 PRELIMINARY BUDGET				
DEBT SERVICE FUNDS		2023	2024	2025 PRELIMINARY BUDGET
		FINAL	FINAL	
		BUDGET	BUDGET	
2019 G.O. STREET RECONSTR BOND				
388-31010	Current Ad Valorem Taxes	58,795.00	63,053.00	61,950.00
388-31020	Delinquent Ad Valorem Taxes			
388-31030	Mobile Home Tax			
388-36210	Interest Earnings			
388-47000-601	Debt Srv Bond Principal	45,000.00	45,000.00	50,000.00
388-47000-611	Bond Interest	11,468.00	10,523.00	9,525.00
388-47000-620	Fiscal Agent s Fees	495.00	495.00	500.00
	Excess (Deficit)	\$ 1,832.00	\$ 7,035.00	\$ 1,925.00
LOADER EQUIP LEASE				
389-36200	Miscellaneous Revenues			
389-39203	Transfer from Other Fund		31,316.00	31,316.00
389-47000-606	Capital Lease Payment		26,104.00	27,109.00
389-47000-610	Interest Expense		5,212.00	4,207.00
	Excess (Deficit)	\$ -	\$ -	\$ -
TIF DISTRICT #1-10 DOWNTOWN (TEALS)				
404-31050	Tax Increments	42,000.00	42,000.00	42,000.00
404-31055	Delinquent Increment			
404-39203	Transfer from Other Fund			
404-49100-310	Other Professional Services	1,000.00	1,000.00	2,000.00
404-49100-351	Legal Notices Publishing			
404-49100-437	Other Miscellaneous			
404-49100-439	Developer s 90%	40,000.00	40,000.00	40,000.00
404-49100-610	Interest Expense	1,500.00	1,500.00	
404-49100-730	Transfer to Other Fund			
	Excess (Deficit)	\$ (500.00)	\$ (500.00)	\$ -
TIF DISTRICT #2-10 8 UNIT APTS				
407-31050	Tax Increments			
407-31055	Delinquent Increment			
407-39203	Transfer from Other Fund			
407-49100-310	Other Professional Services			
407-49100-351	Legal Notices Publishing			
407-49100-437	Other Miscellaneous			
407-49100-439	Developer s 90%			
407-49100-610	Interest Expense			
407-49100-730	Transfer to Other Fund			
	Excess (Deficit)	\$ -	\$ -	\$ -
Total reflects paid Bonds				
NET EXCESS (DEFICIT) ALL DEBT SERVICE FUNDS		\$ (19,856.00)	\$ (13,585.00)	\$ 20,092.00
Revenue				
Total Property Taxes			\$ 213,002.00	\$ 302,244.00
Total Tax Increment			\$ 42,000.00	\$ 42,000.00
Total Lease			\$ 24,000.00	\$ -
Total Transfer In			\$ 31,316.00	\$ 31,316.00
Total Revenue			\$ 310,318.00	\$ 375,560.00
Expenditures				
Total Principal			\$ 169,000.00	\$ 188,143.00
Total Interest			\$ 49,024.00	\$ 97,566.00
Total Tif payment			\$ 41,500.00	\$ 40,000.00
Total Lease Payment			\$ 31,316.00	\$ 27,109.00
Total Agent fees/Professional service			\$ 1,745.00	\$ 2,650.00
Total Expenditures			\$ 292,585.00	\$ 355,468.00
Net Excess (Deficit)			\$ 17,733.00	\$ 20,092.00

	CAPITAL IMPROVEMENTS BUDGET 2025	COST	DESCRIPTION	FUND COA
	City Hall			101-41940-530
	City Hall	62,162.00	Bullet proof glass recep and PD recep areas	101-41940-570
GF	Total City Hall	62,162.00		
	Public Works	15,000.00	Street Maint	101-43000-403
	Public Works	35,000.00	Sealcoating	101-43000-580
	Public Works	45,000.00	Replace Boiler	101-43000-403
	Public Works		Street Milaca Development Property 13.52 (Pearson)	101-43000-580
	Public Works		1st street Sidewalk replacement	101-43000-580
	Public Works			101-43000-580
GF	Total Public Works	95,000.00		
	Parks			101-45200-580
	Parks			101-45200-580
GF	Total Parks	-		
	Police			101-42110-580
	Police			101-42110-580
	Police			101-42110-580
GF	Total Police	-		
	Water		Watermain to Milaca Development Property	602-49400-530
	Water			602-49400-530
	Total Water	-		
	Sewer		Sewer main to Milaca Development Property	603-49450-530
	Sewer	55,000.00	Sewer Jetting	603-49450-580
	Total Sewer	55,000.00		
	Liquor			609-49750-520
	Liquor			609-49750-520
	Total Liquor	-		
	Senior Center			101-49010-530
GF	Total Senior Center	-		
	Airport	12,500.00	Fuel reader	101-49810-530
	Airport			101-49810-580
GF	Total Airport	12,500.00		
	Deputy Reg			619-49900-570
	Total Dep Reg	-		
	Fire Department			101-42280-240
	Fire Department			101-42280-580
	Fire Department			101-42280-520
GF	Total Fire Department Capital Improvements	-		
	TOTAL CAPITAL IMPROVEMENTS	\$ 224,662.00		
	General	169,662.00		
	Water & Sewer & liq	55,000.00		
	Dep Reg	-		



CITY OF
MILACA *Minnesota*
255 First Street East, Milaca, MN 56353 (320)983-3141 | (320)983-3142 fax

5-Year Street Reconstruction Plan 2025 - 2029

City of Milaca, Minnesota

August 2024

Project No. 193800515

CITY OF MILACA
STREET RECONSTRUCTION PLAN

INTRODUCTION

The City of Milaca has historically conducted street maintenance and reconstructions as part of routine operations. This maintenance and reconstruction generally includes:

- Seal coat
- Mill and overlay
- Full bituminous replacement
- Complete reconstruction

As part of ongoing infrastructure maintenance planning, the City of Milaca ordered preparation of a Street Reconstruction Plan (SRP) in 2012. The 2012 plan was adopted by Resolution 12-17. The SRP was updated 2019 and in 2021. This report is an update of the previous SRP documents.

An SRP is a document designed to anticipate street reconstruction expenditures and schedule them over a five-year period so that they may be purchased in the most efficient and cost-effective method possible. An SRP allows the matching of expenditures with anticipated income. As potential expenditures are reviewed, the City considers the benefits, costs, alternatives and impact on operating expenditures.

The City of Milaca believes the street reconstruction process is an important element of responsible fiscal management. Major capital expenditures can be anticipated and coordinated to minimize potentially adverse financial impacts caused by the timing and magnitude of capital outlays. This coordination of capital expenditures is important to the City in achieving its goals of adequate physical assets and sound fiscal management. In these financially difficult times, good planning is essential for the wise use of limited financial resources.

STATUTORY AUTHORITY AND REQUIREMENTS

The Minnesota State Legislature passed into law legislation which generally exempts city bonds issued under a street reconstruction program from the referendum requirements usually required for bonding expenditures.

Minnesota Statutes Chapter 475.58, Subd. 3b., authorizes a Minnesota city to adopt a Street Reconstruction Plan. The Plan must cover at least a five-year period and set forth the streets to be reconstructed, the estimated costs, and any planned reconstruction of other streets in the municipality over the next five years. The Plan must be approved by the City Council after a Public Hearing is held.

Street reconstruction is a major expenditure of City funds. Street reconstruction may include utility replacement and relocation, public safety modifications, and other activities incidental to the street reconstruction. Street reconstruction generally does not include the portion of the project cost allocable to widening a street or adding curbs and gutters where none previously existed.

A City may issue general obligation bonds for street reconstruction improvements included in an approved Street Reconstruction Plan if the following conditions are met:

1. The City must publish notice of and conduct a public hearing on the issuance of the bonds. The notice must be published at least ten days, but less than 28 days prior to the hearing date. The bonds are subject to referendum voter approval only if a petition requesting a vote signed by five percent of the votes cast in the last municipal general election is filed with the City Clerk within 30 days on the public hearing date.

2. The adoption of the Street Reconstruction Plan which authorizes the issuance of bonds must be approved by a vote of a two-thirds majority of the members of the City Council present.

PROPOSED CAPITAL IMPROVEMENTS

The 2025 – 2030 City of Milaca Street Reconstruction Plan includes priority street improvement areas as determined by the City Staff and City Council. The 2025 – 2030 SRP continues a city-wide street reconstruction plan that began in 1999. The City completed major street reconstruction projects in 2000, 2001, 2005, 2012, 2019 (6th Ave NE and 8th St. NE), 2021 (2nd Ave. SW and 3rd St SW) 2022 (Hidden Pines area). The City continues to complete routine street maintenance projects annually.

Improvements proposed herein will be further evaluated on a project-by-project basis. The schedule and proposed order of improvements may be revised and modified.

COST ESTIMATE

Financing for projects will be determined on a case-by-case basis and may include the City's annual operational budget out of the general fund or additional General Obligation Street Reconstruction Bonds.

The estimated cost of all projects identified in this SRP is shown in the table below. The cost estimates shown below are planning level estimates only. The estimates include allowances for construction, engineering, capitalized interest and administrative/legal fees.

Estimated Costs for 2025-2030 City of Milaca Street Reconstruction Plan

<u>Street</u>	<u>Year</u>	<u>Estimated Cost</u>
1 st Street sidewalk (3 rd to Central).	2025	\$250,000
3 rd Avenue NW (5 th St. to 10 th St.) and 10 th Street NW (3 rd Ave. to Central Ave) – mill and overlay.	2026	\$331,500
TH-23 Improvements (city's local share)	2027	\$720,000
10 th Ave. SE and 5th St. SE (bypass area)	2028	\$585,000
2 nd Street NW (3 rd Ave. to Central Ave.) – reclaim and water main.	2029	\$430,000
1 st Street Reconstruction (3 rd to Central) and 2 nd Ave. NW (2 nd St. to 1 st St) – reconstruct & water main.	2030	\$770,500
Patching, crack repair, seal coat and other misc. repairs	Ongoing	\$100,000/year

This SRP is designed to be updated on a regular basis. In this manner, it becomes an ongoing fiscal planning tool that continually anticipates future capital expenditures and funding sources.

PROFESSIONAL ENGINEER

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly Licensed Professional Engineer under the laws of the State of Minnesota.



Phil Gravel License #19864

Date: August 6, 2024

PROJECT NAME

Project Year

WATER AND SEWER PROJECTS

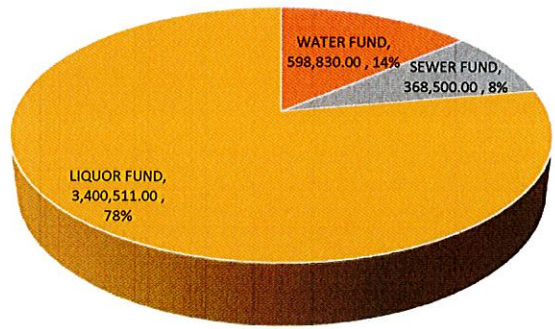
2024 Project Cost 2025 Project Cost 2026 Project Cost 2027 Project Cost

Water line to Meat Market	10,000.00			
Sewer line to Meat Market	55,000.00			
Water line Extension Airport Road	152,000.00			
Sewer line Extension Airport Road	310,000.00			
Water to New Development Property		166,250.00		
Sewer to New Development Property		169,250.00		
Water lines in the 1st St/2nd Ave Project				100,000.00
Sewer Line in the 1st St/2nd Ave Project				100,000.00
Water Tower Rehabilitation				1,200,000.00
Water line under Hwy 23 Project			100,000.00	
Sewer Line under Hwy 23 Project			100,000.00	
Hwy 23 project Roundabout city share			520,000.00	
TOTAL PROJECT COST BY YEAR	527,000.00	335,500.00	720,000.00	1,400,000.00

ENTERPRISE FUNDS

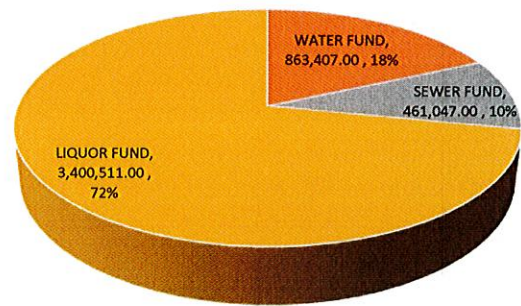
	2025 PRELIM BUDGET			2025 Budget	2024 Budget
	WATER FUND	SEWER FUND	LIQUOR FUND	TOTALS	Total
REVENUES					
Interest Income	17,000.00	17,000.00	8,000.00	42,000.00	34,550.00
Miscellaneous	52,850.00	500.00	1,000.00	54,350.00	36,500.00
Sales	528,980.00	351,000.00	3,391,511.00	4,271,491.00	4,300,275.00
TOTAL REVENUE	598,830.00	368,500.00	3,400,511.00	4,367,841.00	4,371,325.00
EXPENDITURES					
Capital Outlay		55,000.00		55,000.00	385,820.00
Debt Service Principal	244,000.00			244,000.00	236,000.00
Debt Service Interest and Other Charges	12,440.00			12,440.00	16,523.00
Operating Expenses	606,967.00	406,047.00	3,400,511.00	4,413,525.00	4,317,913.00
TOTAL EXPENDITURES	863,407.00	461,047.00	3,400,511.00	4,724,965.00	4,956,256.00
	(264,577.00)	(92,547.00)	-	(357,124.00)	(584,931.00)
2414					
Depreciation	172,420.00	83,421.00	71,650.00	327,491.00	
Net effect to Cash Balance	(92,157.00)	(9,126.00)	71,650.00	(29,633.00)	

ENTERPRISE FUNDS REVENUE



■ ENTERPRISE REVENUE ■ WATER FUND ■ SEWER FUND ■ LIQUOR FUND

ENTERPRISE FUNDS EXPENDITURES



■ ENTERPRISE EXPENDITURES ■ WATER FUND ■ SEWER FUND ■ LIQUOR FUND

CITY OF MILACA 2024 PRELIMINARY BUDGET				2025 PRELIMINARY BUDGET
	ENTERPRISE FUNDS	2023	2024	
	WATER FUND	FINAL	FINAL	
COA		BUDGET	BUDGET	
602-33160	Other Grants/Gifts	-	-	
602-36100	Special Assessments	2,500.00	2,500.00	4,600.00
602-36200	Miscellaneous Revenues	28,600.00	32,500.00	34,000.00
602-36210	Interest Earnings	10,000.00	12,500.00	17,000.00
602-37100	Water Sales	524,500.00	526,500.00	528,980.00
602-37110	Customer Charges	1,500.00	1,500.00	1,000.00
602-37120	Sale of Water Parts	1,000.00	1,000.00	250.00
602-37150	Water Connect/Reconnect Fee	13,000.00	18,000.00	5,000.00
602-37160	Water Penalty	8,000.00	8,000.00	8,000.00
602-37170	Assessed Repairs	-	-	
602-39300	Bond Proceeds			
	TOTAL WATER REVENUE	\$ 589,100.00	\$ 602,500.00	\$ 598,830.00
		2023	2024	2025
		FINAL	FINAL	PRELIMINARY
	EXPENDITURES	BUDGET	BUDGET	BUDGET
602-49400-101	Full-Time Regular	89,658.00	98,490.00	100,757.00
602-49400-102	Overtime	2,500.00	3,500.00	3,500.00
602-49400-104	Temp-Summer Help	2,500.00	1,764.00	1,800.00
602-49400-106	Admin	55,860.00	54,012.00	60,304.00
602-49400-121	PERA	11,140.00	11,671.00	12,375.00
602-49400-122	FICA	11,522.00	11,285.00	12,800.00
602-49400-131	Employer Paid Health	24,375.00	27,736.00	48,671.00
602-49400-132	Employer Paid Health Saving	12,900.00	12,900.00	13,950.00
602-49400-133	Employer Paid Dental	1,275.00	1,000.00	3,520.00
602-49400-134	Employer Paid Disability	1,224.00	1,200.00	1,320.00
602-49400-151	Worker s Comp Insurance Prem	2,033.00	1,800.00	2,000.00
602-49400-201	Office Supplies	1,000.00	1,200.00	1,300.00
602-49400-208	Training and Travel	1,500.00	1,000.00	2,000.00
602-49400-212	Auto Expense (Fuel/Repair)	4,000.00	3,000.00	7,000.00
602-49400-216	Chemicals and Chem Products	15,000.00	20,000.00	16,000.00
602-49400-217	Other Operating Supplies	1,500.00	1,500.00	1,000.00
602-49400-218	Parts - Water Dept.	5,000.00	3,000.00	3,000.00
602-49400-221	Equipment Parts/Repairs	5,000.00	5,000.00	6,000.00
602-49400-240	Small Tools and Minor Equip	3,500.00	3,500.00	1,500.00
602-49400-301	Auditing and Acct g Services	3,000.00	4,950.00	4,950.00
602-49400-303	Engineering Fees	10,000.00		10,000.00
602-49400-306	Bank Fees/Charges	150.00	200.00	150.00
602-49400-307	Bonding Fees			
602-49400-309	EDP, Software and Design	8,000.00	8,000.00	8,500.00
602-49400-310	Other Professional Services	10,000.00	25,000.00	25,000.00
602-49400-321	Telephone	4,500.00	4,500.00	4,500.00
602-49400-322	Postage	3,000.00	3,500.00	3,900.00
602-49400-343	Other Advertising	750.00	250.00	250.00
602-49400-361	Liability/Property	5,000.00	5,000.00	9,500.00
602-49400-363	Automotive Ins	1,000.00	1,000.00	350.00
602-49400-381	Utilities	45,000.00	40,750.00	45,000.00
602-49400-401	Repairs/Maint Buildings	42,000.00	15,000.00	15,000.00
602-49400-405	Depreciation	183,000.00	180,000.00	172,420.00
602-49400-408	Water/Sewer Repair	6,000.00	6,000.00	6,000.00
602-49400-433	Dues and Subscriptions	2,500.00	1,500.00	1,500.00
602-49400-434	Uniforms	500.00	500.00	500.00
602-49400-437	Other Miscellaneous		500.00	650.00
602-49400-472	Loss on Disposal			
602-49400-520	Buildings and Structures			
602-49400-530	Improv Other Than Bldgs	60,000.00	260,000.00	
602-49400-580	Other Equipment			
602-49400-601	Debt Srv Bond Principal	167,000.00	236,000.00	244,000.00
602-49400-611	Bond Interest	16,228.00	16,523.00	12,440.00
	TOTAL WATER EXPENDITURES	\$ 819,115.00	\$ 1,072,731.00	\$ 863,407.00
	Excess (Deficit)	-230,015.00	-470,231.00	-264,577.00
			Spend down of cash- Deprec	-290,231.00
				-92,157.00

CITY OF MILACA 2024 PRELIMINARY BUDGET				
	ENTERPRISE FUNDS	2023	2024	2025 PRELIMINARY BUDGET
	SEWER FUND	FINAL	PRELIMINARY	
COA		BUDGET	BUDGET	
603-36200	Miscellaneous Revenues	100.00	500.00	500.00
603-36201	Unrealized Gain on Investment			
603-36206	Gain on Sale of Fixed Asset			
603-36210	Interest Earnings	12,000.00	13,250.00	17,000.00
603-37200	Sewer Sales	335,000.00	340,000.00	315,800.00
603-37240	Reserve	21,000.00	21,000.00	21,000.00
603-37250	Sewer Connect/Reconnect Fee	13,000.00	22,000.00	10,000.00
603-37260	Sewer Penalty	4,100.00	4,250.00	4,200.00
603-39101	Sales of General Fixed Assets			
	TOTAL SEWER REVENUE	\$ 385,200.00	\$ 401,000.00	\$ 368,500.00
	EXPENDITURES	2023	2024	2025 PRELIMINARY BUDGET
		FINAL	PRELIMINARY	
		BUDGET	BUDGET	
603-49450-101	Full-Time Regular	89,658.00	98,490.00	100,757.00
603-49450-102	Overtime	2,000.00	3,300.00	3,300.00
603-49450-104	Temp-Summer Help	2,500.00	1,764.00	2,000.00
603-49450-106	Admin	57,361.00	52,536.00	6,575.00
603-49450-121	PERA	11,283.00	11,584.00	12,350.00
603-49450-122	FICA	11,515.00	11,976.00	12,800.00
603-49450-131	Employer Paid Health	24,375.00	27,250.00	48,303.00
603-49450-132	Employer Paid Health Saving	13,050.00	13,000.00	13,950.00
603-49450-133	Employer Paid Dental	1,263.00	1,300.00	3,520.00
603-49450-134	Employer Paid Disability	1,212.00	1,300.00	1,320.00
603-49450-151	Worker s Comp Insurance Prem	2,402.00	2,000.00	2,000.00
603-49450-201	Office Supplies	1,000.00	1,000.00	1,800.00
603-49450-208	Training and Travel	1,000.00	250.00	1,200.00
603-49450-212	Auto Expense (Fuel/Repair)	7,500.00	6,000.00	7,780.00
603-49450-217	Other Operating Supplies	2,500.00	1,000.00	1,500.00
603-49450-221	Equipment Parts/Repairs	5,000.00	5,000.00	3,000.00
603-49450-240	Small Tools and Minor Equip	1,000.00	500.00	500.00
603-49450-301	Auditing and Acct g Services	3,000.00	4,950.00	4,950.00
603-49450-303	Engineering Fees	2,500.00	5,000.00	25,000.00
603-49450-307	Bonding Fees			
603-49450-309	EDP, Software and Design	5,250.00	5,500.00	5,600.00
603-49450-310	Other Professional Services	15,000.00	25,000.00	15,000.00
603-49450-322	Postage	3,250.00	3,350.00	3,350.00
603-49450-343	Other Advertising	150.00	150.00	200.00
603-49450-361	Liability/Property	7,500.00	6,000.00	4,000.00
603-49450-363	Automotive Ins		900.00	300.00
603-49450-381	Utilities	17,500.00	13,500.00	14,000.00
603-49450-401	Repairs/Maint Buildings	3,000.00	3,000.00	4,000.00
603-49450-405	Depreciation	77,500.00	75,000.00	83,421.00
603-49450-407	Lift Station Repair	7,500.00	4,000.00	8,500.00
603-49450-408	Water/Sewer Repair	30,000.00	7,500.00	12,000.00
603-49450-409	Storm Sewer Repair	15,000.00	7,500.00	1,800.00
603-49450-433	Dues and Subscriptions	1,600.00	500.00	100.00
603-49450-434	Uniforms	500.00	500.00	500.00
603-49450-437	Other Miscellaneous	100.00	100.00	671.00
603-49450-472	Loss on Disposal			
603-49450-520	Buildings and Structures			
603-49450-530	Improv Other Than Bldgs	65,000.00	115,000.00	55,000.00
603-49450-580	Other Equipment	90,000.00		
	TOTAL SEWER EXPENDITURES	\$ 578,969.00	\$ 515,700.00	\$ 461,047.00
	Excess (Deficit)	\$ (193,769.00)	\$ (114,700.00)	\$ (92,547.00)
		Spend down of cash- Deprec	\$ (39,700.00)	\$ (9,126.00)

CITY OF MILACA 2024 PRELIMINARY BUDGET				
ENTERPRISE FUNDS		2023	2024	2025 PRELIMINARY BUDGET
LIQUOR FUND		FINAL	PRELIMINARY	
COA		BUDGET	BUDGET	
609-36200	Miscellaneous Revenues	500.00	1,000.00	1,000.00
609-36201	Unrealized Gain on Investment			
609-36210	Interest Earnings	8,800.00	8,800.00	8,000.00
609-37800	Gift Certificates			
609-37811	Liquor Sales	1,000,000.00	1,110,225.00	1,100,000.00
609-37812	Beer Sales	1,525,000.00	1,695,000.00	1,761,511.00
609-37813	Wine Sales	260,000.00	250,000.00	250,000.00
609-37815	Mix/NA Sales	60,000.00	67,000.00	67,000.00
609-37816	Cigarette Sales	124,000.00	126,000.00	100,000.00
609-37817	Other Misc. Sales	55,000.00	55,000.00	58,000.00
609-37818	THC Sales		54,800.00	55,000.00
609-39300	Proceeds-Gen Long-term Debt			
TOTAL LIQUOR FUND REVENUE		\$ 3,033,300.00	\$ 3,367,825.00	\$ 3,400,511.00
		2023	2024	2025 PRELIMINARY BUDGET
		FINAL	PRELIMINARY	
EXPENDITURES		BUDGET	BUDGET	
609-49750-101	Full-Time Regular	111,364.00	146,219.00	158,909.00
609-49750-102	Overtime	1,500.00	2,000.00	1,000.00
609-49750-103	Part-Time Employees	211,801.00	155,811.00	123,887.00
609-49750-106	Admin	36,156.00	52,497.00	48,500.00
609-49750-121	PERA	16,304.00	25,000.00	25,000.00
609-49750-122	FICA	16,630.00	25,000.00	25,000.00
609-49750-131	Employer Paid Health	19,402.00	26,765.00	31,315.00
609-49750-132	Employer Paid Health Saving	8,100.00	6,000.00	9,000.00
609-49750-133	Employer Paid Dental	1,250.00	1,000.00	1,500.00
609-49750-134	Employer Paid Disability	1,232.00	1,100.00	1,500.00
609-49750-142	Unemployment Benefit Payments			
609-49750-151	Worker s Comp Insurance Prem	6,783.00	6,000.00	6,000.00
609-49750-201	Office Supplies	1,500.00	1,250.00	1,000.00
609-49750-208	Training and Travel	2,000.00	2,500.00	4,000.00
609-49750-217	Other Operating Supplies	6,500.00	7,000.00	7,000.00
609-49750-221	Equipment Parts/Repairs	5,000.00	5,000.00	5,000.00
609-49750-240	Small Tools and Minor Equip	6,000.00	6,000.00	3,000.00
609-49750-251	Liquor For Resale	625,000.00	717,000.00	750,000.00
609-49750-252	Beer For Resale	1,161,706.00	1,267,565.00	1,300,000.00
609-49750-253	Wine For Resale	175,000.00	170,000.00	175,000.00
609-49750-254	Mix/Non Alcoholic	45,000.00	54,485.00	55,000.00
609-49750-256	Tobacco Products For Resale	90,000.00	95,680.00	97,000.00
609-49750-259	Other For Resale	36,000.00	63,545.00	65,000.00
609-49750-260	Deposits for Kegs			
609-49750-301	Auditing and Acct g Services	3,660.00	4,950.00	4,950.00
609-49750-309	EDP, Software and Design	4,312.00	4,650.00	2,500.00
609-49750-310	Other Professional Services	2,858.00	3,500.00	7,500.00
609-49750-321	Telephone	2,475.00	2,500.00	2,500.00
609-49750-322	Postage			
609-49750-333	Freight and Express	16,000.00	19,000.00	18,000.00
609-49750-343	Other Advertising	5,000.00	5,000.00	4,000.00
609-49750-361	Liability/Property	6,800.00	8,000.00	6,000.00
609-49750-364	Dram Shop	2,800.00	3,792.00	4,000.00
609-49750-381	Utilities	38,000.00	42,500.00	42,500.00
609-49750-384	Refuse/Garbage Disposal	1,300.00	1,300.00	1,400.00
609-49750-401	Repairs/Maint Buildings	10,017.00	10,000.00	10,000.00
609-49750-405	Depreciation	55,500.00	59,000.00	71,650.00
609-49750-421	Credit Card/Bank Fees	47,000.00	15,000.00	9,000.00
609-49750-431	Cash Short			
609-49750-433	Dues and Subscriptions	1,800.00	1,800.00	1,900.00
609-49750-434	Uniforms	2,000.00	2,500.00	3,000.00
609-49750-437	Other Miscellaneous	2,800.00	2,000.00	3,000.00
609-49750-520	Buildings and Structures		26,765.00	5,000.00
609-49750-530	Improv Other Than Bldgs		7,331.00	5,000.00
609-49750-580	Other Equipment	46,750.00	10,820.00	5,000.00
609-49750-700	Transfer to General Fund	200,000.00	300,000.00	300,000.00
609-49750-730	Transfer to Other Fund			
TOTAL LIQUOR FUND EXPENDITURES		\$ 3,033,300.00	\$ 3,367,825.00	\$ 3,400,511.00
Excess (Deficit)		\$ -	\$ -	\$ -

CITY OF MILACA 2024 PRELIMINARY BUDGET				
CUSTODIAL FUNDS		2023	2024	2025 PRELIMINARY BUDGET
DEPUTY REGISTRAR FUND		FINAL	FINAL	
COA		BUDGET	BUDGET	
619-36200	Miscellaneous Revenues	1,000.00	1,000.00	
619-36201	Unrealized Gain on Investment			
619-36210	Interest Earnings	50.00	150.00	185.00
619-37900	Motor Vehicle License	211,740.00	261,146.00	260,150.00
619-37911	Driver License	3,800.00	4,500.00	
619-37912	D.N.R.	6,000.00	11,500.00	11,500.00
619-37913	Game License			
TOTAL REVENUE		\$ 222,590.00	\$ 278,296.00	\$ 273,835.00
		2023	2024	2025 PRELIMINARY BUDGET
		FINAL	FINAL	
		BUDGET	BUDGET	
619-49900-101	Full-Time Regular	86,590.00	89,690.00	
619-49900-102	Overtime	350.00	350.00	350.00
619-49900-103	Part-Time Employees	47,319.00	39,727.00	51,396.00
619-49900-106	Admin	15,000.00	25,160.00	23,155.00
619-49900-121	PERA	10,757.00	10,249.00	11,910.00
619-49900-122	FICA	10,972.00	10,972.00	12,150.00
619-49900-131	Employer Paid Health	6,675.00	8,325.00	17,510.00
619-49900-132	Employer Paid Health Saving	3,000.00	6,000.00	6,000.00
619-49900-133	Employer Paid Dental	650.00	650.00	750.00
619-49900-134	Employer Paid Disability	575.00	650.00	650.00
619-49900-142	Unemployment Benefit Payments			
619-49900-151	Worker s Comp Insurance Prem	1,600.00	600.00	600.00
619-49900-201	Office Supplies	2,000.00	2,372.00	2,200.00
619-49900-208	Training and Travel	250.00	250.00	300.00
619-49900-217	Other Operating Supplies	2,500.00	1,800.00	2,000.00
619-49900-240	Small Tools and Minor Equip	1,000.00	900.00	1,000.00
619-49900-301	Auditing and Acct g Services	1,220.00	990.00	1,440.00
619-49900-309	EDP, Software and Design	4,000.00	2,510.00	6,000.00
619-49900-310	Other Professional Services	1,800.00	1,425.00	1,500.00
619-49900-321	Telephone	3,000.00	2,525.00	3,200.00
619-49900-322	Postage	3,000.00	500.00	2,500.00
619-49900-343	Other Advertising	400.00	500.00	1,000.00
619-49900-361	Liability/Property	275.00	300.00	1,000.00
619-49900-401	Repairs/Maint Buildings	5,602.00	1,500.00	10,000.00
619-49900-410	Rentals (GENERAL)	6,000.00	6,500.00	6,500.00
619-49900-421	Credit Card/Bank Fees	25.00	25.00	100.00
619-49900-432	Uncollectable Checks	200.00	200.00	400.00
619-49900-433	Dues and Subscriptions	305.00	330.00	500.00
619-49900-520	Buildings and Structures		57,500.00	15,000.00
619-49900-570	Office Equip and Furnishings	7,525.00	5,796.00	500.00
619-49900-800	Change in Pension			
TOTAL EXPENDITURES DEP REG		222,590.00	278,296.00	273,835.00
Excess (Deficit)		\$ -	\$ -	\$ -

		3% Step plus 1.5% COLA			
WAGES		2024	2025		
		3.5%	4.5%		
Grade	Position	HR WAGE	HR WAGE		TOTAL WAGES
2.0	Summer Maintenance	15.53	16,146.00	16.22	16,872.57
4.0	Liquor Store Clerk	15.45	15.53	15.53	
	EDEL, AMY	19.86	14,499.00	20.76	19,302.54
	ELI, VERNETTE	15.99	2,622.48	16.71	3,475.75
	GROSE, MATTHEW	15.53	13,972.50	16.22	15,818.03
	POWELL, HAYLEY	15.53	20,337.75	16.22	25,308.86
	HERMAN, BRITNEY	15.00	14,430.00	15.68	18,339.75
	SHOCKLEY, WALLACE	18.54	11,585.53	19.56	16,036.23
	STEFFEL, LAURIE	19.86	8,937.74	20.76	9,547.50
	STEVENSON, DAVID	19.10	7,447.34	19.96	10,376.63
	SODERBERG, RICARD	15.53	25,841.92	16.23	21,097.51
	VANTHOF, ANTHONY	17.13	28,504.32	17.90	2,148.10
	ZIESMER, RICK	16.47	34,251.05	17.21	35,792.35
6.0	Motor Vehicle Clerk				
	WEINER, AUDRA	18.60	38,685.82	19.44	40,426.68
	TOLMIE, MYLA	16.53	13,785.14	17.27	14,405.48
	DAVID, JULIE	17.53	29,174.75	18.32	30,487.61
10.0	Asst. Liquor Store Manager				
	HANSEN, MARI	21.41	44,532.80	22.37	46,536.78
10.0	Receptionist/Utility Bill Tech				
	Niedzielski, Mary Beth	22.06	45,884.80	23.05	47,949.62
10.0	PD Admin/Records Tech				
	RUNYON-MARTINSON, HOLLY	28.85	60,008.00	30.15	62,708.36
10.0	Public Works Maintenance				
	PELARSKI, DARRELL	15.60	19,468.80	16.30	20,344.90
	ROELOFS, TIMOTHY	18.00	14,976.00	18.81	15,649.92
12.0	Motor Vehicle Supervisor				
	CAIN, AMY	24.72	51,417.60	25.83	53,731.39
12.0	Communications Specialist				
	MICKELSON, MARY K	24.72	51,417.60	25.83	53,731.39
12.0	Public Works Maint. I (Water Operator)				
	WUBBEN, MARK A.	26.75	55,649.88	27.96	58,154.12
		22.93	47,684.52	23.96	49,830.32
14.0	Public Works Maint. II (Water/Sewer OP)				
	ROELOFS, TROY D	25.97	54,013.75	27.40	56,984.51
	OLDENBURG, JOHN D.	30.89	64,251.20	32.59	67,785.02
	PELASRKS, ZACH	24.59	51,147.20	25.70	53,448.82
16.0	Asst. City clerk/Accounts Payable				
	KATKE, DELORIS C.	30.11	62,627.62	31.46	65,445.87
16.0	Public Works Maint. III (Assistant Supervisor)				
	JOHNSON, WARNE	31.01	64,497.89	32.71	68,045.27
18.0	Liquor Store Manager				
	JEYS, VICTORIA	35.23	73,281.85	36.82	76,579.53
20.0	Public Works Superintendent				
	KIRKEBY, GARY	37.32	77,629.97	39.00	81,123.32
22.0	Treasurer				
	NEALLEY, ELIZABETH	35.71	74,271.60	37.31	77,613.82
24.0	Police Chief				
	RASMUSSEN, QUINN	41.19	85,675.20	43.46	90,396.80
26.0	City Manager				
	PFAFF, TAMMY L.	50.18	104,367.74	52.44	109,085.09

POLICE DEPARTMENT UNION		Jan 1 2025	1-1 to 6-30	July 1 2025	July 1 to Dec 31	Total Wages
		3.5%		1%		
BARROS, MIKE	35.58	36.83	39,771.32	37.19	40,165.20	79,936.52
HARRIS, HENRY	34.26	35.46	38,295.83	35.81	38,674.80	76,970.63
ISAACSON, JACOB	35.58	36.83	39,771.32	37.19	40,165.20	79,936.52
SAMMIS, ANDREW	31.60	32.71	35,322.48	31.62	34,149.60	69,472.08
SHAW, JEFF	36.65	37.93	40,967.37	38.31	12,259.20	53,226.57
NEW HIRE	28.57	29.57	31,935.55	28.86	31,168.80	63,104.35
NEW HIRE		28.86	63,492.00			63,492.00
RASMUSSEN, QUINN	41.19	43.46				90,396.80
RUNYON-MARTINSON, HOLLY						62,708.36
					TOTAL WAGES	639,243.83

**APPENDIX A: WAGES
PATROL OFFICERS AND SCHOOL LIAISON OFFICER**

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

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

	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.

	INCLUDES FICA	From Report		Total
	YTD THUR JULY 2024	2nd QTR Pay	Officer wages	after 2qtr
FIRE DEPARTMENT	WAGES			
ALLEY, ROBERT	2,443.66	880.00		3,323.66
BEREZNI, PETER	1,781.61	610.00		2,391.61
EARL, COLE	1,900.03	525.00		2,425.03
EARL, JACOB	1,577.07	500.00		2,077.07
EHLEN, CHRIS	2,083.03	935.00	4,000.00	7,018.03
GERADS, JESSE	1,464.05	550.00	3,000.00	5,014.05
HALL, JONATHAN	958.09	275.00		1,233.09
HIGGINS, RICHARD	1,641.67	855.00		2,496.67
HOSKINS, ASHLEY	1,081.89	450.00		1,531.89
KADELBACH, SHAWN	2,341.39	1,160.00		3,501.39
KORVELA, NICHOLAS	1,340.25	300.00		1,640.25
KORVELA, ZACHARY	990.39	425.00		1,415.39
LARDY, BROCK	796.61	400.00		1,196.61
NELSON, CALEB	818.15	800.00		1,618.15
NELSON, MICHAEL	1,544.78	645.00	1,000.00	3,189.78
RINGGAARD, MARISA	586.69	325.00		911.69
ROBERTSON, SOFIA	1,017.30	575.00		1,592.30
SOLOMON, ADAM	1,813.91	775.00	1,000.00	3,588.91
SOLOMON, DREW	188.39	850.00		1,038.39
SOLOMON, DYLAN	1,948.47	675.00		2,623.47
TALBERG, MICHAEL	2,196.07	885.00	1,000.00	4,081.07
WEYER, CHAD	1,297.18	350.00		1,647.18
WOLBERT, MITCHELL	1,200.30	505.00		1,705.30
ZIGLER, ANDY	1,657.81	570.00	1,000.00	3,227.81
	34,668.79	14,820.00	11,000.00	60,488.79
		FICA not included		

LONGEVITY SCHEDULE

Name	Hire Date	Hire Year	5 Years	10 Years	15 Years	20 Years	25 Years	30 Years	35 Years	40 Years
Katke, Deloris	9/1/1988	1988	1993	1998	2003	2008	2013	2018	2023	2028
Jeys, Vicki	3/24/2003	2003	2008	2013	2018	2023	2028	2033	2038	2043
Steffel, Laurie	8/29/2007	2007	2012	2017	2022	2027	2032	2037	2042	2047
Hansen, Mari	6/21/2012	2012	2017	2022	2027	2032	2037	2042	2047	2052
Edel, Amy	4/19/2013	2013	2018	2023	2028	2033	2038	2043	2048	2053
Johnson, Warne	11/5/2015	2015	2020	2025	2030	2035	2040	2045	2050	2055
Oldenburg, John	11/23/2015	2015	2020	2025	2030	2035	2040	2045	2050	2055
Rasmussen, Quinn	4/14/2015	2015	2020	2025	2030	2035	2040	2045	2050	2055
Stevenson, Dave	5/13/2016	2016	2021	2026	2031	2036	2041	2046	2051	2056
Pfaff, Tammy	5/1/2017	2017	2022	2027	2032	2037	2042	2047	2052	2057
Wubben, Mark	5/9/2017	2017	2022	2027	2032	2037	2042	2047	2052	2057
Kirkeby, Gary	9/25/2017	2017	2022	2027	2032	2037	2042	2047	2052	2057
Cain, Amy	3/12/2019	2019	2024	2029	2034	2039	2044	2049	2054	2059
Mickelson, Mary	9/23/2019	2019	2024	2029	2034	2039	2044	2049	2054	2059
Vanthof, Anthony	11/21/2019	2019	2024	2029	2034	2039	2044	2049	2054	2059
Roelofs, Troy	6/29/2020	2020	2025	2030	2035	2040	2045	2050	2055	2060
Shockley, Wallace	8/24/2020	2020	2025	2030	2035	2040	2045	2050	2055	2060
Wiener, Audra	5/24/2021	2021	2026	2031	2036	2041	2046	2051	2056	2061
Eli, Vermette	1/17/2022	2022	2027	2032	2037	2042	2047	2052	2057	2062
Niedzielski, MaryBeth	1/31/2022	2022	2027	2032	2037	2042	2047	2052	2057	2062
Pelarski, Zachariah	4/25/2022	2022	2027	2032	2037	2042	2047	2052	2057	2062
Grose, Matthew	5/31/2022	2022	2027	2032	2037	2042	2047	2052	2057	2062
David, Julie	7/5/2022	2022	2027	2032	2037	2042	2047	2052	2057	2062
Nealley, Elizabeth	2/13/2023	2023	2028	2033	2038	2043	2048	2053	2058	2063
Tolmie, Myla	8/7/2023	2023	2028	2033	2038	2043	2048	2053	2058	2063
Runyon-Martinson, Holly	4/4/2024	2024	2029	2034	2039	2044	2049	2054	2059	2064

2024 BUDGETED TRANSFERS

Notes

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

PRELIMINARY PROPERTY TAX LEVY FOR 2025

	Revised 8/2/2024	Budget 2024	Budget 2025	\$ Increase	% Increase
GENERAL FUND		730,861.00	719,754.00	(11,107.00)	Lowered by Transition aid
Cap Equip	PW(Lease)	31,316.00	31,316.00		
	Fire				Levy without reserves
	Park				
	Police				
	Total	\$ 762,177.00	\$ 751,070.00	(11,107.00)	-1.46%
DEBT SERVICE					
Fund 386	2015 GO Park Bond	40,058.00	44,489.00		
Fund 388	2019 GO Bond	63,053.00	61,950.00		
Fund 303	2021 A GO Bond	58,307.00	57,905.00		
Fund 350	2022 A GO Bond	51,584.00	50,529.00		
Fund 355	2024 A GO Bond		62,738.00		Street Bond
Fund 356	2024 Tax Abatement Bond		24,633.00		Land Purchase
	Total	\$ 213,002.00	\$ 302,244.00	\$ 89,242.00	41.90%
TOTAL		\$ 975,179.00	\$ 1,053,314.00	\$ 78,135.00	8.01%

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%
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%
2024	31,316	No reserves	No reserves	No reserves	762,177	975,179	4.43%
2025	31,316	No reserves	No reserves	No reserves	751,070	1,053,314	8.01%



CITY NAME	Certified 2025 LGA
TOTALS	\$644,398,012
MAGNOLIA	\$57,361
MAHNOMEN	\$698,493
MAHTOMEDI	\$0
MANCHESTER	\$15,037
MANHATTAN BEACH	\$0
MANKATO	\$8,487,451
MANTORVILLE	\$345,120
MAPLE GROVE	\$0
MAPLE LAKE	\$595,961
MAPLE PLAIN	\$266,397
MAPLETON	\$688,771
MAPLEVIEW	\$55,297
MAPLEWOOD	\$2,084,551
MARBLE	\$275,360
MARIETTA	\$53,015
MARINE ON ST CROIX	\$0
MARSHALL	\$3,136,150
MAYER	\$467,286
MAYNARD	\$125,832
MAZEPPA	\$271,013
MCGRATH	\$14,480
MCGREGOR	\$109,733
MCINTOSH	\$266,991
MCKINLEY	\$39,222
MEADOWLANDS	\$31,384
MEDFORD	\$301,731
MEDICINE LAKE	\$0
MEDINA	\$0
MEIRE GROVE	\$35,925
MELROSE	\$1,171,068
MENAHGA	\$482,698
MENDOTA	\$4,750
MENDOTA HEIGHTS	\$0
MENTOR	\$33,189
MIDDLE RIVER	\$104,444
MIESVILLE	\$0
MILACA	\$1,049,646



2025 Class 4d(1) Transition Aid

	CERTIFIED 2025 CLASS 4d(1) TRANSITION AID
ALL CITIES	\$788,903
Cokato	\$1,385
Sebeka	\$2,152
Browns Valley	\$1,061
Bertha	\$709
Grey Eagle	\$205
Staples	\$7,822
Floodwood	\$2,719
Meadowlands	\$367
St. Paul	\$511,680
Askov	\$1,349
Hinckley	\$3,049
Sandstone	\$4,383
Deer Creek	\$236
New York Mills	\$27
Pelican Rapids	\$2,235
Motley	\$4,465
Milaca	\$11,107 *
Onamia	\$14,088
Grove City	\$24
Big Falls	\$790
Lancaster	\$126
Ogilvie	\$2,036
Bigfork	\$1,600
Braham	\$1,699
West St. Paul	\$81,736
Ironton	\$2,942
Cass Lake	\$10
Remer	\$825
Blackduck	\$19,757
Kelliher	\$167
Columbia Heights	\$57,403
Lexington	\$27,112
Spring Lake Park	\$23,637

Focus on New Laws: 4d Property Tax Classification and Transition Aid

September 18, 2023

The reduction in the 4d(1) property tax classification rate will cause a tax shift onto other types of property.

Included in the 2023 omnibus tax bill was a reduction in the low-income housing rental property, 4d(1) tax classification. Under previous law the first \$100,000 of value had a class rate of 0.75%, while value above \$100,000 had a class rate of 0.25%.

What the new law does

The new law makes several changes. Most significantly it reduces the 0.75% rate on the first \$100,000 of value to 0.25%, creating one flat rate on 4d(1) property. The reduction in the class rate for 4d(1) property will cause a property tax shift onto other properties.

The new law also:

- Allows community land trust property that is owned and used as a homestead by the occupant to qualify for the newly established Class 4d(2), which is taxed at a 0.75% flat rate and is eligible for the homestead credit refund. Previously these properties were classified as homesteads and taxed at a higher rate. These changes are both effective with assessment year 2024.
- Provides some degree of guardrails as well as two-year transition aid for qualifying cities. It requires the owners of 4d low-income housing property to use their property tax savings from the classification to either provide property maintenance, property security, improvements to the property, rent stabilization, or increases to the property's reserve account.
- Requires a property owner to receive approval by the governing body of the city or town where the property is located before applying to the Housing Finance Agency for initial Class 4d(1) classification. Municipal approval is not required if a property is located in a city or town where the net tax capacity of Class 4d(1) property did not exceed 2% of the jurisdiction's total net tax capacity in the prior assessment year.
- Includes a provision that provides transition aid in 2025 and 2026 only for cities in which the net tax capacity of 4d(1) property exceeds 2% of the total net tax capacity in assessment year 2023. This aid is only available for aid payable in 2025 and 2026. The total aid paid by the state is estimated to be \$580,000 each year.

[View a list of qualifying cities and the amount of estimated aid they're expected to receive \(pdf\).](#)

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Economic News Release

Consumer Price Index Summary

Transmission of material in this release is embargoed until
8:30 a.m. (ET) Thursday, July 11, 2024 USDL-24-1325

Technical information: (202) 691-7000 * cpi_info@bls.gov * www.bls.gov/cpi
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CONSUMER PRICE INDEX - JUNE 2024

(NOTE: This news release was reissued on July 11, 2024. BLS inadvertently published an index value and related 1-month and 12-month percent changes for inpatient hospital services for June 2024 that did not meet publication criteria. These data have been removed from tables 2, 6, and 7 of the news release. These data were not published in the database.)

The Consumer Price Index for All Urban Consumers (CPI-U) declined 0.1 percent on a seasonally adjusted basis, after being unchanged in May, the U.S. Bureau of Labor Statistics reported today. Over the last 12 months, the all items index increased 3.0 percent before seasonal adjustment.

The index for gasoline fell 3.8 percent in June, after declining 3.6 percent in May, more than offsetting an increase in shelter. The energy index fell 2.0 percent over the month, as it did the preceding month. The index for food increased 0.2 percent in June. The food away from home index rose 0.4 percent over the month, while the food at home index increased 0.1 percent.

The index for all items less food and energy rose 0.1 percent in June, after rising 0.2 percent the preceding month. Indexes which increased in June include shelter, motor vehicle insurance, household furnishings and operations, medical care, and personal care. The indexes for airline fares, used cars and trucks, and communication were among those that decreased over the month.

The all items index rose 3.0 percent for the 12 months ending June, a smaller increase than the 3.3-percent increase for the 12 months ending May. The all items less food and energy index rose 3.3 percent over the last 12 months and was the smallest 12-month increase in that index since April 2021. The energy index increased 1.0 percent for the 12 months ending June. The food index increased 2.2 percent over the last year.

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 Jun. 2024
	Dec. 2023	Jan. 2024	Feb. 2024	Mar. 2024	Apr. 2024	May 2024	Jun. 2024	
All items	0.2	0.3	0.4	0.4	0.3	0.0	-0.1	3.0
Food	0.2	0.4	0.0	0.1	0.0	0.1	0.2	2.2
Food at home	0.1	0.4	0.0	0.0	-0.2	0.0	0.1	1.1
Food away from home⁽¹⁾	0.3	0.5	0.1	0.3	0.3	0.4	0.4	4.1
Energy	-0.2	-0.9	2.3	1.1	1.1	-2.0	-2.0	1.0
Energy commodities	-0.7	-3.2	3.6	1.5	2.7	-3.5	-3.7	-2.2
Gasoline (all types)	-0.6	-3.3	3.8	1.7	2.8	-3.6	-3.8	-2.5
Fuel oil	-3.3	-4.5	1.1	-1.3	0.9	-0.4	-2.4	0.8
Energy services	0.3	1.4	0.8	0.7	-0.7	-0.2	-0.1	4.3
Electricity	0.6	1.2	0.3	0.9	-0.1	0.0	-0.7	4.4
Utility (piped) gas service	-0.6	2.0	2.3	0.0	-2.9	-0.8	2.4	3.7
All items less food and energy	0.3	0.4	0.4	0.4	0.3	0.2	0.1	3.3
Commodities less food and energy commodities	-0.1	-0.3	0.1	-0.2	-0.1	0.0	-0.1	-1.8
New vehicles	0.2	0.0	-0.1	-0.2	-0.4	-0.5	-0.2	-0.9
Used cars and trucks	0.6	-3.4	0.5	-1.1	-1.4	0.6	-1.5	-10.1
Apparel	0.0	-0.7	0.6	0.7	1.2	-0.3	0.1	0.8
Medical care commodities⁽¹⁾	-0.1	-0.6	0.1	0.2	0.4	1.3	0.2	3.1
Services less energy services	0.4	0.7	0.5	0.5	0.4	0.2	0.1	5.1
Shelter	0.4	0.6	0.4	0.4	0.4	0.4	0.2	5.2
Transportation services	0.1	1.0	1.4	1.5	0.9	-0.5	-0.5	9.4
Medical care services	0.5	0.7	-0.1	0.6	0.4	0.3	0.2	3.3

Footnotes

⁽¹⁾ Not seasonally adjusted.