

REVENUES – proposed for 2023

Not much that really needs further explanation for most of the line items.

Dept 101 General Fund

R101-00000-36233 ECPN Reimbursement = \$117,504.00. This is the equitable cost sharing for the city owned nursing home. This shows up the expenditure side as well. It is a wash.

R101-00000-36235 Refunds & Reimbursements = \$19,258.56. The expenditures to date in this line item relate to the IRS refund for which we were not entitled to. The amount proposed for next year reflects the health insurance coverage for a retired employee and his spouse. The city can get reimbursed for this through PERA, however, Alvina has found that the city has not submitted the paperwork for the past couple years to retrieve these dollars. This appears on the expenditure side as well. It should be a wash for the city every year, provided that the reimbursement is sought from PERA.

R101-00000-99000 Transfer In = \$95,000.00. Transfer from Liquor Store of \$60,000.00, transfer from Water Fund of \$15,000.00 and transfer from sewer fund of \$20,000.00.

Dept 42200 Fire Department

R101-42200-33630 Fire Contracts = \$60,565.00. This is the total to be received from the township contracts, of which a portion of that shows up as an expenditure transferring the equipment portion of the contract to the fire equipment fund.

R101-42200-36235 Refunds & Reimbursements = \$3,000.00. This is also a wash as training on the expenditure side of the budget is reimbursed by the State.

City of Menahga 3-Year Revenue Budget Work Sheet

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2023 Budget	UnderLine
Fund 101 GENERAL FUND					
Dept 00000 Miscellaneous					
R 101-00000-31010 Current Ad Valorem Taxes	\$367,040.05	\$373,313.07	\$207,682.41	\$0.00	
R 101-00000-31020 Delinquent Ad Valorem Taxes	\$0.00	\$0.00	\$10,366.80	\$0.00	
R 101-00000-31030 Current Mobile Home Tax	\$394.62	\$204.09	\$3,077.55	\$300.00	
R 101-00000-31031 Delinquent Mobile Home Tax	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-31051 Forfeited Land & Specials	\$8,649.89	\$0.00	\$0.00	\$0.00	
R 101-00000-31810 WCTA Franchise Fees	\$0.00	\$0.00	\$1,500.00	\$500.00	
R 101-00000-31900 Penalties and Interest DelTax	\$1,416.16	\$7,577.16	\$614.08	\$100.00	
R 101-00000-32110 Alcoholic Beverage License	\$475.00	\$275.00	\$50.00	\$275.00	
R 101-00000-32210 Zoning Permits	\$80.00	\$800.00	\$200.00	\$600.00	
R 101-00000-32240 Dog Licenses	\$35.00	\$35.00	\$65.00	\$55.00	
R 101-00000-33160 Other Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-33170 Other Federal Grants	\$101,031.00	\$0.00	\$0.00	\$0.00	
R 101-00000-33400 State Grants and Aids	\$0.00	\$15,995.50	\$0.00	\$0.00	
R 101-00000-33401 Local Government Aid	\$400,304.00	\$428,545.50	\$0.00	\$429,988.00	
R 101-00000-33409 Market Value Credit	\$369.23	\$343.74	\$0.00	\$330.00	
R 101-00000-33410 State Aid - PERA	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-33411 Spec Assess Penalty/Interest	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-33412 State/Fed Grants	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-33413 MN DOT Const & Maint Roads	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-33416 Police Training Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-33419 Fire Relief Assn.Funds	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-33420 Fire - State Aid	\$1,200.00	\$0.00	\$0.00	\$0.00	
R 101-00000-33421 Police - State Aid	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-33422 Other State Grants	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-33423 DNR Grant - Fire Dept	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-33425 DNR Grant - City	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-33630 Fire Contracts	\$48,374.50	-\$780.00	\$0.00	\$0.00	
R 101-00000-34104 Nursing Home-In Lieu of Taxes	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	
R 101-00000-34206 Fire Call Charges	\$3,724.00	\$1,595.00	\$0.00	\$0.00	
R 101-00000-34720 Swimming Lesson Fees	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-34780 Park Fees	\$351.64	\$21,951.89	\$2,280.57	\$0.00	
R 101-00000-34785 Dump Station Fees	\$60.00	\$2,518.79	\$582.00	\$0.00	
R 101-00000-34800 Snow Plow/Grade/Sweeping	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-34955 Miscellaneous Receipts	\$1,655.04	\$1,800.59	\$627.36	\$0.00	
R 101-00000-34956 Sale of Land & Property	\$34,681.66	\$1,150.00	\$0.00	\$0.00	
R 101-00000-34960 Head Start Improve Revenue	\$0.00	\$0.00	\$0.00	\$0.00	

City of Menahga 3-Year Revenue Budget Work Sheet

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2023 Budget	UnderLine
R 101-00000-35101 Fines & Forfeitures	\$3,600.46	\$0.00	\$8,674.85	\$450.00	
R 101-00000-35104 Dog Pound Fines	\$0.00	\$200.00	\$0.00	\$50.00	
R 101-00000-36200 Interest Earnings	\$797.94	\$418.07	\$172.06	\$0.00	
R 101-00000-36206 Fire Interest	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-36210 General Interest	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-36211 Fire Equipment Interest	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-36212 ATM User Fees	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-36227 Beach Improv. Donations	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-36228 Police Forfeiture Money	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-36230 Contributions and Donations	\$0.00	\$0.00	\$3,649.34	\$0.00	
R 101-00000-36231 Police Open Car Doors	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-36233 ECPN Reimbursement	\$88,091.00	\$116,400.00	\$58,200.00	\$117,504.00	
R 101-00000-36234 Refunds - Insurance	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-36235 Refunds & Reimbursements	\$29,638.47	\$3,708.94	\$2,539.39	\$19,258.56	
R 101-00000-36236 Insurance Proceeds	\$10,093.98	\$0.00	\$5,399.23	\$0.00	
R 101-00000-36237 LMC Insurance Dividends	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-36238 Dividends/Patronage	\$2,232.25	\$13,171.41	\$1,423.98	\$0.00	
R 101-00000-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-39202 Transfer from Water Fund	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-39203 Transfer from Sewer Fund	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-39204 Transfer from Liquor Fund	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-39205 Transfer from Fire Equipment	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-39331 Capital Lease Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-00000-99000 Transfer In	\$0.00	\$0.00	\$0.00	\$95,000.00	
Dept 00000 Miscellaneous	\$1,129,295.89	\$1,014,769.75	\$307,104.62	\$689,410.56	
Dept 41410 Elections					
R 101-41410-33620 Other County Grants/Aid	\$2,346.63	\$0.00	\$0.00	\$0.00	
Dept 41410 Elections	\$2,346.63	\$0.00	\$0.00	\$0.00	
Dept 41500 Contractual Services					
R 101-41500-36235 Refunds & Reimbursements	\$0.00	\$2,246.77	\$0.00	\$0.00	
Dept 41500 Contractual Services	\$0.00	\$2,246.77	\$0.00	\$0.00	
Dept 42110 Police Department					
R 101-42110-33100 Federal Grants and Aids	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-42110-33400 State Grants and Aids	\$0.00	\$22,981.42	\$0.00	\$0.00	
R 101-42110-33421 Police - State Aid	\$23,326.60	\$0.00	\$0.00	\$22,000.00	
R 101-42110-35100 Court Fines	\$390.04	\$3,355.21	\$37.13	\$50.00	

City of Menahga 3-Year Revenue Budget Work Sheet

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2023 Budget	UnderLine
R 101-42110-35105 Administrative Citations	\$120.00	\$40.00	\$40.00	\$0.00	
Dept 42110 Police Department	\$23,836.64	\$26,376.63	\$77.13	\$22,050.00	
Dept 42115 Police Forfeitures					
R 101-42115-33421 Police - State Aid	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-42115-36228 Police Forfeiture Money	\$0.00	\$0.00	\$0.00	\$0.00	
Dept 42115 Police Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	
Dept 42120 Hooked on Fishing					
R 101-42120-36230 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00	
Dept 42120 Hooked on Fishing	\$0.00	\$0.00	\$0.00	\$0.00	
Dept 42200 Fire Department					
R 101-42200-33400 State Grants and Aids	\$10,410.00	\$25,162.15	\$0.00	\$20,000.00	
R 101-42200-33420 Fire - State Aid	\$12,468.10	\$600.00	\$0.00	\$13,000.00	
R 101-42200-33422 Other State Grants	\$2,752.19	\$0.00	\$0.00	\$0.00	
R 101-42200-33630 Fire Contracts	\$0.00	\$0.00	\$47,158.76	\$60,565.00	
R 101-42200-34206 Fire Call Charges	\$0.00	\$3,670.00	\$8,604.00	\$1,000.00	
R 101-42200-36200 Interest Earnings	\$1,852.23	\$0.00	\$0.00	\$0.00	
R 101-42200-36230 Contributions and Donations	\$0.00	\$0.00	\$4,700.00	\$0.00	
R 101-42200-36235 Refunds & Reimbursements	\$181,328.75	\$7,793.80	\$4,548.67	\$3,000.00	
R 101-42200-70500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-42200-99000 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	
Dept 42200 Fire Department	\$208,811.27	\$37,225.95	\$65,011.43	\$97,565.00	
Dept 43100 Street Department					
R 101-43100-34207 Salt/Sand Mixture Sale	\$45.00	\$0.00	\$54.38	\$50.00	
R 101-43100-34800 Snow Plow/Grade/Sweeping	\$600.00	\$300.00	\$0.00	\$100.00	
R 101-43100-34956 Sale of Land & Property	\$0.00	\$2,750.00	\$0.00	\$0.00	
R 101-43100-36235 Refunds & Reimbursements	\$0.00	\$1,336.70	\$0.00	\$0.00	
R 101-43100-70500 Capital Outlay	\$0.00	\$27,509.60	\$0.00	\$0.00	
Dept 43100 Street Department	\$645.00	\$31,896.30	\$54.38	\$150.00	
Dept 45200 City Park					
R 101-45200-31300 General Sales and Use Tax	\$0.00	\$0.00	\$0.00	\$0.00	
R 101-45200-34780 Park Fees	\$6,455.35	\$11,963.66	\$9,651.36	\$26,000.00	
Dept 45200 City Park	\$6,455.35	\$11,963.66	\$9,651.36	\$26,000.00	
Fund 101 GENERAL FUND	\$1,371,390.78	\$1,124,479.06	\$381,898.92	\$835,175.56	

EXPENDITURES

Dept 41000 General Government

E101-41000-158 PERA Initiated Health = \$19,258.56 This is the cost of health insurance coverage for a previous employee and his spouse. This is reimbursed through PERA. It was discovered that the city had not sought reimbursement for the past three years and a request for this reimbursement has been sent.

E101-4100-362 Property Insurance = \$5580.00. This figure is based off the actual cost paid in 2022 with a 2% increase.

E101-41000-433 Dues & Subscriptions = \$1689.12. This is the membership dues for the League of MN Cities and it reflects a 3.5% increase which the League informed the city would the increase for 2023.

Dept 41110 Mayor & Council

E101-41110-331 Travel & Conference = \$3,000. Mayor Olson did attend the League Conference in 2022 as she reported at a recent council meeting. This dollar amount would allow for 2, possibly 3 council members to attend that session in 2023, or other conferences/training.

E101-41110-433 Dues & Subscriptions = \$753.00. Dues for 2023 membership in the MN Association of Small Cities.

Dept 41400 City Administration

Salaries and associated costs encompass the positions of the Administrator, 60% of the Administrative Secretary, Deputy Clerk and 200 hours for a part-time/temporary Administrative Assistant.

E101-41400-331 Travel & Conference = \$3,000. With a new administrator on board it is highly likely, now that things are back in order, that individual will be able to meet and confer with other agencies, etc., in search of funding opportunities for the city. The city would greatly benefit from a Small Cities Housing Rehab Grant, and with the change in the mindset of the legislatures there may be opportunities to seek funding for infrastructure as well through this process.

Insurance costs are based off of the actual costs for 2022 plus 2%.

E101-41400-433 Dues & Subscriptions = \$725.00 This accounts for participation in the Initiative Fund.

Dept 41500 Contractual Services

E101-45100-301 Contractual Services = \$26,000 - audit

E101-45100-309 Computer Support Services = \$6,741.92. This is the combination of \$2075.00 for Banyon Support and \$4666.92 WCTA support.

Dept 42110 Police Department

E101-42110-101 Salaries = \$202,009.26. This figure accounts for 2,080 hours X 3 officers, plus additional hours as based on previous figures as follows: Chief = 98.5 additional hours; Police Officer = 79.25 overtime hours for one officer and 94 OT hours for the other officer. It also includes 2,352 hours of on call time that is paid at the rate of \$3.30/hour.

E101-42110-103 Part-time Salaries= \$20,000.00. This is the figure that Chief Gunderson assigned and at \$18.84/hr paid to PT police officers that provides for 1,061.5 hours.

E101-42110-136 Employer Paid Dental = \$978.53. This includes 50% of the cost of dental insurance for the two officers and 100% of the cost of family dental for the Chief.

E101-42110-321 Telephone/Fax = \$4,555.80 this is based off of the actual costs. (The Chief had submitted a figure of \$4,000 for this line item).

E101-42110-304 Legal Services = \$13,630.00. Includes the \$12,000.00 that the Chief submitted plus \$1,630.00 for the CCY program

Insurance budgeted is based on the actual plus a 2% increase.

E101-42110-437 Licenses & Permits = \$1,460.00. This figure includes \$540 for Mobile Field Reporting, \$325.00 X 2 officers for holding a POST license and \$270.00 cost of POST for three officers.

Dept 42200 Fire Department

E10142200-430 Miscellaneous Expense = \$150.00. This for the Community Safety Net Program that the city agreed to participate in this. Put a dollar amount in for next.

E101-42200-990 Transfer to Fire Equipment = \$56,516.00. The City pays \$30,344.80 and the townships pay \$26,276.00. The revenues reflect the receipt side of the township's portion and for the city it is an expense.

Dept 43100 Street Department

Salaries and associated benefits account for 25% of the public works director and one other employee, and 20% of the PT employee.

Insurance budgeted is based on the actual plus a 2% increase.

E101-43000-131 = \$9,755.40. This reflects 25% of the costs, based on what the city contributes towards employee's health insurance coverage – was is 100% of single health insurance coverage for 100% of family health insurance for the director.

E101-43100-220 Repair and Maintenance = \$4,900.00 (2 front tires for the Dodge Ram - \$600; Sweeper brushes and blades for the skidster -\$800; Hoses (Titan) \$2,500 and hoses from Napa \$400; and DOT inspections with oil changes 2 @\$300 = \$600)

E101-43100-221 Street and Road Repair - \$9,400 (Chloride)

E101-43100-321 Telephone/FAX = \$1,315.56. This is based off of the actual bills.

Insurance budgeted is based on the actual plus a 2% increase.

E101-43100-500 Capital Outlay = \$23,000.00. Replace Ranger - \$5,000; replace 2009 Crown Vic - \$6,000) and \$12,000 for the repair of the roof on the PW building.

The water/sewer funds have \$5,000, \$6,000 & \$12,000 in expenditures to be used for the replacement of these two vehicles and the roof repair.

E010-43100-990 Transfer Out - \$22,700.00. This is for future capital outlay expenditures. Tires for the payloader - \$2,000 for the budget for 2023 & 2024; Replacement of the 2007 Chevy - budget \$2,700 for the years 2023, 2024 & 2025; Replacement of the Plow Truck/skidster & other Equip – budget \$10,000 for the years 2023, 2024 & 2025; and Replacement of the 2019 Ram \$8,000 over the next ten years starting in 2023-2033. The same amounts would also be budgeted in the water and sewer funds.

Dept 45120 City Beach

101-45120-500 Capital Outlay = \$2,500.00. Pushing up sand at the beach and Ranger

Dept 45200 City Park

E101-45200-101 Salaries = \$25,974.03. Calculated into this amount is the salary for the summer mower, 216 hours @15.00/hr; 179 hrs of street dept employees and 976 hours for the Campground manager @\$19.00/hr.

E101-45200-131 Employer paid health = \$975.53. This reflects 2.5% of the cost of the health insurance for the two street employees.

E101-45200-132 HSA = \$87.50 – reflect the 2.5% of the HSA for the two street employees.

E101-45200-134 Employer Paid Life Insurance = \$3.60 – reflects the 2.5% of the cost for the two street employees.

E101-45200-600 & 610 – relate to the repayment of the loan for the bathrooms.

City of Menahga 3-Year Expenditures Budget Work Sheet

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2023 Budget	UnderLine
Fund 101 GENERAL FUND					
Dept 00000 Miscellaneous					
E 101-00000-344 NSF Check	\$0.00	\$148.14	\$0.00	\$0.00	
E 101-00000-422 Fire Truck Lease	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-00000-430 Miscellaneous Expense	\$9,141.54	\$69.53	\$0.00	\$0.00	
E 101-00000-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	
Dept 00000 Miscellaneous	\$9,141.54	\$217.67	\$0.00	\$0.00	
Dept 41000 General Government					
E 101-41000-101 Salaries	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41000-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41000-131 Employer Paid Health	-\$3,066.58	\$25.50	\$7,384.92	\$0.00	
E 101-41000-134 Employer Paid Life	\$161.70	\$0.00	\$0.00	\$0.00	
E 101-41000-158 PERA Initiated Health	\$30,651.63	\$20,708.54	\$1,765.92	\$19,258.56	
E 101-41000-226 Sign Repair Materials	\$1,500.00	\$0.00	\$0.00	\$0.00	
E 101-41000-310 Other Professional Services	\$7,780.00	\$586.46	\$0.00	\$0.00	
E 101-41000-361 General Liability Ins	\$2,746.00	\$0.00	\$21,910.66	\$0.00	
E 101-41000-362 Property Insurance	\$946.50	\$5,156.74	\$5,470.66	\$5,580.00	
E 101-41000-433 Dues and Subscriptions	\$1,573.00	\$1,665.99	\$5.37	\$1,689.12	
E 101-41000-999 CoVid-19	\$444.29	\$0.00	\$0.00	\$0.00	
Dept 41000 General Government	\$42,736.54	\$28,143.23	\$36,537.53	\$26,527.68	
Dept 41110 Mayor and Council					
E 101-41110-101 Salaries	\$11,790.00	\$14,721.67	\$2,985.70	\$12,500.00	
E 101-41110-105 Unemployment	\$162.34	\$0.00	\$0.00	\$0.00	
E 101-41110-122 Social Security	\$730.98	\$912.76	\$185.14	\$775.00	
E 101-41110-128 Medicare	\$170.96	\$213.46	\$43.30	\$181.25	
E 101-41110-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41110-134 Employer Paid Life	\$111.00	\$0.00	\$0.00	\$0.00	
E 101-41110-331 Travel & Conference	\$46.98	\$624.00	\$1,259.26	\$1,300.00	
E 101-41110-350 Printing & Publishing	\$0.00	\$68.25	\$0.00	\$70.00	
E 101-41110-361 General Liability Ins	\$379.35	\$751.55	\$800.00	\$816.00	
E 101-41110-367 Workers Compensation	\$381.00	\$106.00	\$627.98	\$640.53	
E 101-41110-430 Miscellaneous Expense	\$0.00	\$1,059.15	\$0.00	\$0.00	
E 101-41110-433 Dues and Subscriptions	\$30.00	\$40.74	\$0.00	\$753.00	
E 101-41110-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41110-999 CoVid-19	\$540.00	\$0.00	\$0.00	\$0.00	
Dept 41110 Mayor and Council	\$14,342.61	\$18,497.58	\$5,901.38	\$17,035.78	

City of Menahga 3-Year Expenditures Budget Work Sheet

Account Descr	2020 Amt		2021 Amt		2022		2023	
					YTD Amt	Budget	UnderLine	
Dept 41200 Planning Commission								
E 101-41200-101 Salaries	\$1,120.00	\$2,576.64	\$2,985.64	\$2,100.00				
E 101-41200-122 Social Security	\$0.00	\$159.73	\$185.06	\$130.20				
E 101-41200-128 Medicare	\$0.00	\$37.36	\$43.26	\$30.45				
E 101-41200-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-41200-134 Employer Paid Life	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-41200-331 Travel & Conference	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-41200-340 Advertising	\$110.25	\$0.00	\$0.00	\$0.00				
E 101-41200-361 General Liability Ins	\$0.00	\$601.24	\$0.00	\$0.00				
E 101-41200-367 Workers Compensation	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-41200-430 Miscellaneous Expense	\$0.00	\$0.00	\$46.00	\$0.00				
E 101-41200-433 Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-41200-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00				
Dept 41200 Planning Commission	\$1,230.25	\$3,374.97	\$3,259.96	\$2,260.65				
Dept 41400 City Administration								
E 101-41400-101 Salaries	\$158,546.63	\$186,802.45	\$118,457.22	\$175,683.04				
E 101-41400-102 Admin Salary In	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-41400-105 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-41400-121 PERA	\$12,310.65	\$12,230.19	\$3,599.80	\$13,176.25				
E 101-41400-122 Social Security	\$9,010.13	\$10,402.50	\$7,257.93	\$10,892.35				
E 101-41400-128 Medicare	\$2,204.91	\$2,619.45	\$1,713.88	\$2,547.40				
E 101-41400-131 Employer Paid Health	\$39,755.49	\$44,214.02	\$3,905.21	\$36,703.68				
E 101-41400-132 Employer Paid HSA	\$0.00	\$0.00	\$2,688.75	\$4,550.00				
E 101-41400-134 Employer Paid Life	\$183.15	\$18.00	\$56.85	\$187.20				
E 101-41400-135 Employer Paid Annuity	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-41400-136 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$831.21				
E 101-41400-200 Office Supplies	\$6,515.12	\$815.90	\$2,899.17	\$2,000.00				
E 101-41400-210 Operating Supplies	\$7,410.03	\$6,437.78	\$316.25	\$0.00				
E 101-41400-220 Repair & Maintenance	\$420.59	\$114.67	\$0.00	\$0.00				
E 101-41400-305 Professional Services	\$6,156.35	\$7,722.86	\$0.00	\$0.00				
E 101-41400-313 Economic Development	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-41400-321 Telephone/Fax	\$2,915.73	\$1,155.10	\$2,535.81	\$4,706.40				
E 101-41400-322 Postage	\$400.90	\$988.83	\$751.95	\$0.00				
E 101-41400-325 Internet	\$0.00	\$286.50	\$0.00	\$0.00				
E 101-41400-331 Travel & Conference	\$310.76	\$795.44	\$26.91	\$3,000.00				
E 101-41400-350 Printing & Publishing	\$5,932.66	\$6,362.03	\$5,566.88	\$4,400.64				
E 101-41400-361 General Liability Ins	\$1,935.07	\$450.93	\$500.00	\$510.00				
E 101-41400-367 Workers Compensation	\$849.50	\$2,509.00	\$2,095.81	\$2,138.00				

City of Menahga 3-Year Expenditures Budget Work Sheet

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2023 Budget	UnderLine
E 101-41400-430 Miscellaneous Expense	\$0.00	\$62.22	\$700.09	\$0.00	
E 101-41400-433 Dues and Subscriptions	\$799.00	\$1,322.37	\$1,706.83	\$725.00	
E 101-41400-500 Capital Outlay	\$8,763.00	\$0.00	\$0.00	\$0.00	
E 101-41400-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41400-999 CoVid-19	\$36,126.59	\$0.00	\$0.00	\$0.00	
Dept 41400 City Administration	\$300,546.26	\$285,310.24	\$154,779.34	\$262,051.17	
Dept 41410 Elections					
E 101-41410-101 Salaries	\$2,659.00	\$0.00	\$0.00	\$0.00	
E 101-41410-122 Social Security	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41410-128 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41410-331 Travel & Conference	\$147.78	\$0.00	\$0.00	\$0.00	
E 101-41410-350 Printing & Publishing	\$681.00	\$0.00	\$0.00	\$0.00	
E 101-41410-430 Miscellaneous Expense	\$815.50	\$0.00	\$0.00	\$0.00	
E 101-41410-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41410-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41410-999 CoVid-19	\$3,457.81	\$0.00	\$0.00	\$0.00	
Dept 41410 Elections	\$7,761.09	\$0.00	\$0.00	\$0.00	
Dept 41500 Contractual Services					
E 101-41500-301 Auditing Services	\$5,669.90	\$49,746.72	\$12,500.00	\$12,500.00	
E 101-41500-304 Legal Services	\$37,974.65	\$22,251.76	\$65,917.64	\$0.00	
E 101-41500-305 Professional Services	\$6,990.98	\$2,887.50	\$1,275.00	\$0.00	
E 101-41500-306 Personnel Medical Testing	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-41500-309 Computer Support Services	\$0.00	\$4,456.45	\$6,013.00	\$6,741.92	
E 101-41500-430 Miscellaneous Expense	\$37.99	\$0.00	\$0.00	\$0.00	
E 101-41500-435 Building Inspection Fees	\$0.00	\$0.00	\$0.00	\$0.00	
Dept 41500 Contractual Services	\$50,673.52	\$79,342.43	\$85,705.64	\$19,241.92	
Dept 41940 Government Buildings					
E 101-41940-210 Operating Supplies	\$64.30	\$1,514.41	\$23.96	\$0.00	
E 101-41940-220 Repair & Maintenance	\$7,093.86	\$19,496.98	\$2,094.45	\$0.00	
E 101-41940-305 Professional Services	\$0.00	\$2,636.06	\$2,689.65	\$0.00	
E 101-41940-321 Telephone/Fax	\$736.12	\$3,345.41	\$279.00	\$0.00	
E 101-41940-325 Internet	\$14,682.72	\$11,087.69	\$44.04	\$0.00	
E 101-41940-362 Property Insurance	\$2,556.25	\$8,596.00	\$3,500.00	\$3,570.00	
E 101-41940-381 Electric Utilities	\$5,948.07	\$6,884.97	\$6,009.30	\$7,453.32	
E 101-41940-382 Water/Sewer Utilities	\$2,092.66	\$2,032.32	\$1,350.26	\$0.00	
E 101-41940-383 Gas Utilities	\$3,003.50	\$3,393.91	\$3,989.34	\$0.00	
E 101-41940-384 Garbage Services	\$1,255.78	\$584.73	\$503.17	\$0.00	

City of Menahga 3-Year Expenditures Budget Work Sheet

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2023	
				Budget	UnderLine
E 101-41940-386 Cleaning Services	\$633.60	\$843.20	\$758.84	\$0.00	\$0.00
E 101-41940-419 Equipment Lease	\$2,941.04	\$5,604.21	\$1,125.85	\$0.00	\$0.00
E 101-41940-430 Miscellaneous Expense	\$247.20	\$68.96	\$0.00	\$0.00	\$0.00
E 101-41940-433 Dues and Subscriptions	\$215.00	\$27.24	\$0.00	\$0.00	\$0.00
E 101-41940-435 Building Inspection Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41940-437 Licenses & Permits	\$10.00	\$10.00	\$0.00	\$0.00	\$0.00
E 101-41940-500 Capital Outlay	\$5,449.96	\$0.00	\$3,034.90	\$0.00	\$0.00
E 101-41940-580 Other Equipment	\$562.33	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41940-999 CoVid-19	\$761.07	\$0.00	\$0.00	\$0.00	\$0.00
Dept 41940 Government Buildings	\$48,253.46	\$66,126.09	\$25,402.76	\$11,023.32	
Dept 42110 Police Department					
E 101-42110-101 Salaries	\$186,277.56	\$189,021.42	\$121,849.84	\$202,009.26	
E 101-42110-103 Part-time Salaries	\$6,758.16	\$7,494.70	\$2,026.60	\$20,000.00	
E 101-42110-104 Admin Salaries	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42110-121 PERA	\$33,545.09	\$28,406.48	\$21,594.14	\$39,295.63	
E 101-42110-122 Social Security	\$292.91	\$174.30	\$48.35	\$0.00	
E 101-42110-128 Medicare	\$2,689.93	\$2,804.54	\$1,771.69	\$3,219.13	
E 101-42110-131 Employer Paid Health	\$13,340.57	\$14,546.36	\$5,737.18	\$3,500.00	
E 101-42110-132 Employer Paid HSA	\$0.00	\$0.00	\$1,909.36	\$10,470.36	
E 101-42110-134 Employer Paid Life	\$133.20	\$150.60	\$189.45	\$216.00	
E 101-42110-135 Employer Paid Annuity	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42110-136 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$978.53	
E 101-42110-200 Office Supplies	\$337.98	\$0.00	\$154.56	\$2,000.00	
E 101-42110-208 Training and Instruction	\$3,327.73	\$0.00	\$510.00	\$5,000.00	
E 101-42110-210 Operating Supplies	\$17,832.73	\$5,056.46	\$3,101.55	\$4,000.00	
E 101-42110-212 Motor Fuels & Lubricants	\$7,166.29	\$11,741.19	\$7,522.13	\$8,000.00	
E 101-42110-217 Uniform Allowance	\$1,250.08	\$3,380.86	\$3,393.11	\$5,000.00	
E 101-42110-220 Repair & Maintenance	\$4,841.82	\$3,221.99	\$8,481.95	\$6,000.00	
E 101-42110-304 Legal Services	\$11,711.86	\$11,361.08	\$6,593.18	\$12,000.00	
E 101-42110-305 Professional Services	\$0.00	\$1,786.54	\$2,450.00	\$2,000.00	
E 101-42110-321 Telephone/Fax	\$3,095.63	\$3,629.09	\$1,991.27	\$4,555.80	
E 101-42110-322 Postage	\$625.85	\$189.25	\$123.54	\$800.00	
E 101-42110-331 Travel & Conference	\$49.11	\$368.28	\$496.31	\$4,000.00	
E 101-42110-350 Printing & Publishing	\$0.00	\$0.00	\$0.00	\$200.00	
E 101-42110-361 General Liability Ins	\$5,974.02	\$8,004.86	\$10,342.00	\$10,548.00	
E 101-42110-362 Property Insurance	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42110-363 Automotive Insurance	\$2,624.50	\$5,214.00	\$5,210.00	\$5,314.20	
E 101-42110-367 Workers Compensation	\$0.00	\$30,378.00	\$23,539.92	\$24,010.72	

City of Menahga 3-Year Expenditures Budget Work Sheet

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2023	
				Budget	UnderLine
E 101-42110-417 Animal Control Costs	\$0.00	\$0.00	\$0.00	\$150.00	
E 101-42110-418 Squad Car Lease	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42110-421 Squad Car Equipment	\$11,192.71	\$303.75	\$59.06	\$10,000.00	
E 101-42110-433 Dues and Subscriptions	\$1,908.17	\$759.72	\$420.00	\$2,000.00	
E 101-42110-437 Licenses & Permits	\$832.24	\$180.00	\$1,010.00	\$1,460.00	
E 101-42110-500 Capital Outlay	\$74,128.73	\$0.00	\$0.00	\$30,000.00	
E 101-42110-580 Other Equipment	\$3,550.33	\$0.00	\$451.95	\$5,000.00	
E 101-42110-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42110-999 CoVid-19	\$3,814.36	\$0.00	\$0.00	\$0.00	
Dept 42110 Police Department	\$397,301.56	\$328,173.47	\$230,977.14	\$421,727.63	
Dept 42115 Police Forfeitures					
E 101-42115-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42115-580 Other Equipment	\$1,700.00	\$0.00	\$0.00	\$0.00	
Dept 42115 Police Forfeitures	\$1,700.00	\$0.00	\$0.00	\$0.00	
Dept 42120 Hooked on Fishing					
E 101-42120-210 Operating Supplies	\$159.95	\$14.01	\$0.00	\$0.00	
Dept 42120 Hooked on Fishing	\$159.95	\$14.01	\$0.00	\$0.00	
Dept 42200 Fire Department					
E 101-42200-101 Salaries	\$14,050.00	\$15,831.62	\$0.00	\$15,370.00	
E 101-42200-104 Admin Salaries	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-42200-122 Social Security	\$0.00	\$907.37	\$0.00	\$952.94	
E 101-42200-124 Fire Relief Annual Contrib	\$3,000.00	\$3,000.00	\$0.00	\$16,000.00	
E 101-42200-128 Medicare	\$0.00	\$229.56	\$0.00	\$222.86	
E 101-42200-208 Training and Instruction	\$4,320.00	\$4,250.00	\$1,900.00	\$3,000.00	
E 101-42200-210 Operating Supplies	\$4,297.33	\$3,162.87	\$69.46	\$6,000.00	
E 101-42200-212 Motor Fuels & Lubricants	\$2,111.08	\$3,216.86	\$1,626.29	\$5,000.00	
E 101-42200-220 Repair & Maintenance	\$19,249.32	\$10,809.27	\$10,559.38	\$10,000.00	
E 101-42200-225 Safety Equipment	\$2,495.10	\$2,789.91	\$1,231.86	\$1,000.00	
E 101-42200-305 Professional Services	\$5,800.00	\$5,000.00	\$650.00	\$0.00	
E 101-42200-306 Personnel Medical Testing	\$1,420.00	\$0.00	\$0.00	\$2,000.00	
E 101-42200-321 Telephone/Fax	\$438.88	\$480.13	\$518.55	\$1,042.20	
E 101-42200-331 Travel & Conference	\$1,650.80	\$0.00	\$0.00	\$3,000.00	
E 101-42200-350 Printing & Publishing	\$0.00	\$70.65	\$77.00	\$500.00	
E 101-42200-361 General Liability Ins	\$1,668.70	\$3,457.13	\$3,000.00	\$3,060.00	
E 101-42200-362 Property Insurance	\$904.00	\$0.00	\$500.00	\$510.00	
E 101-42200-363 Automotive Insurance	\$1,111.50	\$2,754.00	\$1,545.00	\$1,575.90	
E 101-42200-367 Workers Compensation	\$3,052.50	\$6,589.00	\$5,503.79	\$5,613.86	

City of Menahga 3-Year Expenditures Budget Work Sheet

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2023	
				Budget	UnderLine
E 101-42200-411 Fire Relief State Aid	\$15,220.29	\$18,330.95	\$0.00	\$0.00	\$0.00
E 101-42200-422 Fire Truck Lease	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-430 Miscellaneous Expense	\$0.00	\$3,211.54	\$150.00	\$150.00	\$150.00
E 101-42200-433 Dues and Subscriptions	\$1,270.00	\$336.00	\$385.00	\$1,000.00	\$1,000.00
E 101-42200-437 Licenses & Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-438 Building Addition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-500 Capital Outlay	\$281,368.00	\$8,528.68	\$4,089.25	\$10,000.00	\$10,000.00
E 101-42200-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-992 Transfer Out - Fire Equip. Fu	\$0.00	\$0.00	\$0.00	\$57,120.08	\$57,120.08
E 101-42200-999 CoVid-19	\$287.96	\$0.00	\$0.00	\$0.00	\$0.00
Dept 42200 Fire Department	\$363,715.46	\$92,955.54	\$31,805.58	\$143,117.84	\$143,117.84
Dept 42300 Disaster Event					
E 101-42300-208 Training and Instruction	\$0.00	\$850.00	\$0.00	\$0.00	\$0.00
Dept 42300 Disaster Event	\$0.00	\$850.00	\$0.00	\$0.00	\$0.00
Dept 43100 Street Department					
E 101-43100-101 Salaries	\$36,022.53	\$40,317.97	\$18,437.92	\$31,966.60	\$31,966.60
E 101-43100-103 Part-time Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-104 Admin Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-121 PERA	\$2,391.77	\$2,656.40	\$1,382.85	\$2,397.50	\$2,397.50
E 101-43100-122 Social Security	\$2,124.37	\$2,459.91	\$1,134.01	\$1,981.93	\$1,981.93
E 101-43100-128 Medicare	\$496.95	\$575.24	\$265.22	\$463.52	\$463.52
E 101-43100-131 Employer Paid Health	\$10,164.00	\$11,675.03	\$3,094.96	\$9,755.40	\$9,755.40
E 101-43100-132 Employer Paid HSA	\$0.00	\$0.00	\$12.75	\$875.00	\$875.00
E 101-43100-134 Employer Paid Life	\$61.05	\$0.00	\$4.00	\$72.00	\$72.00
E 101-43100-135 Employer Paid Annuity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-136 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$198.62	\$198.62
E 101-43100-210 Operating Supplies	\$11,072.47	\$8,571.53	\$144.01	\$7,500.00	\$7,500.00
E 101-43100-212 Motor Fuels & Lubricants	\$11,092.85	\$10,522.35	\$6,275.02	\$10,000.00	\$10,000.00
E 101-43100-217 Uniform Allowance	\$396.82	\$140.37	\$0.00	\$600.00	\$600.00
E 101-43100-220 Repair & Maintenance	\$37,440.96	\$16,682.77	\$11,624.70	\$2,400.00	\$2,400.00
E 101-43100-221 Street & Road Repair	\$11,992.11	\$18,941.20	\$12,235.08	\$9,400.00	\$9,400.00
E 101-43100-225 Safety Equipment	\$134.94	\$0.00	\$455.73	\$0.00	\$0.00
E 101-43100-321 Telephone/Fax	\$804.53	\$1,020.31	\$552.54	\$1,315.56	\$1,315.56
E 101-43100-331 Travel & Conference	\$169.42	\$0.00	\$0.00	\$1,000.00	\$1,000.00
E 101-43100-340 Advertising	\$231.00	\$224.16	\$0.00	\$500.00	\$500.00
E 101-43100-350 Printing & Publishing	\$94.50	\$297.25	\$203.50	\$0.00	\$0.00
E 101-43100-361 General Liability Ins	\$1,402.50	\$400.64	\$1,000.00	\$1,020.00	\$1,020.00
E 101-43100-362 Property Insurance	\$1,251.66	\$3,642.00	\$3,000.00	\$3,060.00	\$3,060.00

City of Menahga 3-Year Expenditures Budget Work Sheet

Account Descr	2020 Amt		2021 Amt		2022		2023	
					YTD Amt	Budget	UnderLine	
E 101-43100-363 Automotive Insurance	\$1,157.32	\$1,094.75	\$1,432.66	\$1,461.31				
E 101-43100-367 Workers Compensation	\$1,710.50	\$3,263.34	\$2,733.67	\$2,788.39				
E 101-43100-381 Electric Utilities	\$2,459.11	\$3,019.02	\$1,936.72	\$2,945.04				
E 101-43100-382 Water/Sewer Utilities	\$657.63	\$627.98	\$445.45	\$650.00				
E 101-43100-383 Gas Utilities	\$2,963.88	\$5,711.09	\$6,362.91	\$5,700.00				
E 101-43100-384 Garbage Services	\$1,093.31	\$1,007.50	\$503.17	\$1,100.00				
E 101-43100-433 Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-43100-437 Licenses & Permits	\$3,767.59	\$10.00	\$77.00	\$500.00				
E 101-43100-500 Capital Outlay	\$5,000.00	\$30,684.60	\$5,000.00	\$23,000.00				
E 101-43100-560 Head Start Expenses	\$0.00	\$0.00	\$447.96	\$0.00				
E 101-43100-600 Principal	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-43100-610 Interest	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-43100-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$22,700.00				
E 101-43100-999 CoVid-19	\$3,850.87	\$0.00	\$0.00	\$0.00				
Dept 43100 Street Department	\$150,004.64	\$163,545.41	\$78,761.83	\$145,350.87				
Dept 43160 Street Lighting								
E 101-43160-220 Repair & Maintenance	\$957.24	\$0.00	\$470.15	\$500.00				
E 101-43160-381 Electric Utilities	\$14,938.47	\$12,032.53	\$13,058.83	\$21,221.64				
E 101-43160-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00				
Dept 43160 Street Lighting	\$15,895.71	\$12,032.53	\$13,528.98	\$21,721.64				
Dept 43170 Seal Coat - Capital Outlay								
E 101-43170-221 Street & Road Repair	\$0.00	\$0.00	\$0.00	\$15,000.00				
E 101-43170-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-43170-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00				
Dept 43170 Seal Coat - Capital Outlay	\$0.00	\$0.00	\$0.00	\$15,000.00				
Dept 45120 City Beach								
E 101-45120-101 Salaries	\$12,146.33	\$9,612.85	\$3,947.25	\$4,190.03				
E 101-45120-103 Part-time Salaries	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-45120-105 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-45120-121 PERA	\$906.92	\$604.47	\$296.04	\$314.25				
E 101-45120-122 Social Security	\$743.73	\$591.87	\$243.19	\$259.78				
E 101-45120-128 Medicare	\$173.94	\$138.38	\$56.88	\$60.76				
E 101-45120-131 Employer Paid Health	\$74.86	\$44.54	\$19.25	\$0.00				
E 101-45120-132 Employer Paid HSA	\$0.00	\$0.00	\$0.00	\$87.50				
E 101-45120-134 Employer Paid Life	\$0.00	\$0.00	\$0.00	\$3.60				
E 101-45120-136 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$19.85				
E 101-45120-210 Operating Supplies	\$34.99	\$385.03	\$476.76	\$600.00				

City of Menahga 3-Year Expenditures Budget Work Sheet

Account Descr	2020 Amt		2021 Amt		2022		2023	
					YTD Amt	Budget	UnderLine	
E 101-45120-220 Repair & Maintenance	\$12,944.25	\$833.75	\$17.16	\$1,000.00				
E 101-45120-305 Professional Services	\$89.20	\$0.00	\$0.00	\$0.00				
E 101-45120-325 Internet	\$367.01	\$464.16	\$254.46	\$508.92				
E 101-45120-331 Travel & Conference	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-45120-350 Printing & Publishing	\$341.25	\$0.00	\$0.00	\$0.00				
E 101-45120-362 Property Insurance	\$1,262.50	\$2,615.00	\$2,000.00	\$2,040.00				
E 101-45120-367 Workers Compensation	\$714.00	\$0.00	\$607.48	\$619.63				
E 101-45120-382 Water/Sewer Utilities	\$179.85	\$398.59	\$0.00	\$0.00				
E 101-45120-384 Garbage Services	\$375.22	\$379.78	\$406.20	\$400.00				
E 101-45120-420 Depreciation Expense	\$0.00	\$0.00	\$0.00	\$400.00				
E 101-45120-433 Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-45120-500 Capital Outlay	\$0.00	\$2,133.23	\$0.00	\$2,500.00				
E 101-45120-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-45120-999 CoVid-19	\$0.00	\$0.00	\$0.00	\$0.00				
Dept 45120 City Beach	\$30,354.05	\$18,201.65	\$8,324.67	\$13,004.32				
Dept 45200 City Park								
E 101-45200-101 Salaries	\$23,910.53	\$21,752.28	\$10,644.89	\$25,974.03				
E 101-45200-103 Part-time Salaries	\$6,957.54	\$8,729.77	\$8,806.86	\$0.00				
E 101-45200-111 Other	\$0.00	\$0.00	\$15.00	\$0.00				
E 101-45200-121 PERA	\$2,194.84	\$2,047.70	\$1,251.32	\$1,948.05				
E 101-45200-122 Social Security	\$1,843.30	\$1,857.84	\$1,202.83	\$1,610.39				
E 101-45200-128 Medicare	\$431.14	\$434.50	\$281.32	\$376.63				
E 101-45200-131 Employer Paid Health	\$137.74	\$102.31	\$38.63	\$975.53				
E 101-45200-132 Employer Paid HSA	\$0.00	\$0.00	\$0.00	\$87.50				
E 101-45200-134 Employer Paid Life	\$0.00	\$0.00	\$0.00	\$3.60				
E 101-45200-135 Employer Paid Annuity	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-45200-136 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$19.85				
E 101-45200-155 Sales Tax	\$1,359.00	\$0.00	\$0.00	\$0.00				
E 101-45200-210 Operating Supplies	\$1,542.62	\$3,257.82	\$1,660.31	\$2,000.00				
E 101-45200-212 Motor Fuels & Lubricants	\$893.12	\$939.73	\$582.86	\$1,000.00				
E 101-45200-220 Repair & Maintenance	\$2,398.17	\$3,353.59	\$656.01	\$2,500.00				
E 101-45200-225 Safety Equipment	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-45200-321 Telephone/Fax	\$0.00	\$0.00	\$7.34	\$419.40				
E 101-45200-325 Internet	\$120.96	\$395.16	\$209.70	\$0.00				
E 101-45200-331 Travel & Conference	\$0.00	\$0.00	\$0.00	\$0.00				
E 101-45200-350 Printing & Publishing	\$880.00	\$660.00	\$1,004.00	\$500.00				
E 101-45200-361 General Liability Ins	\$644.50	\$150.31	\$700.00	\$714.00				
E 101-45200-362 Property Insurance	\$3,382.25	\$5,473.75	\$300.00	\$306.00				

City of Menahga 3-Year Expenditures Budget Work Sheet

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2023 Budget	UnderLine
E 101-45200-367 Workers Compensation	\$6,391.00	\$8,399.00	\$7,015.66	\$7,155.97	
E 101-45200-381 Electric Utilities	\$3,186.40	\$6,283.45	\$3,292.79	\$6,496.68	
E 101-45200-382 Water/Sewer Utilities	\$215.30	\$424.57	\$0.00	\$0.00	
E 101-45200-384 Garbage Services	\$500.09	\$1,038.12	\$474.79	\$0.00	
E 101-45200-420 Depreciation Expense	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-45200-430 Miscellaneous Expense	\$221.53	\$1,263.17	\$583.49	\$0.00	
E 101-45200-433 Dues and Subscriptions	\$648.17	\$1,195.51	\$282.80	\$0.00	
E 101-45200-437 Licenses & Permits	\$147.00	\$175.00	\$0.00	\$0.00	
E 101-45200-500 Capital Outlay	\$0.00	\$2,133.22	\$0.00	\$0.00	
E 101-45200-530 Improvements Other Than B	\$0.00	\$0.00	\$4,000.00	\$0.00	
E 101-45200-600 Principal	\$0.00	\$0.00	\$0.00	\$7,024.12	
E 101-45200-610 Interest	\$0.00	\$0.00	\$811.07	\$1,529.18	
E 101-45200-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-45200-999 CoVid-19	\$1,014.79	\$0.00	\$0.00	\$0.00	
Dept 45200 City Park	\$59,019.99	\$70,066.80	\$43,821.67	\$60,640.93	
Dept 49200 Unallocated Expenses					
E 101-49200-105 Unemployment	\$4,795.66	\$4,239.66	\$992.87	\$0.00	
E 101-49200-302 Construction Expense	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-49200-361 General Liability Ins	\$7,373.67	-\$5,479.03	\$0.00	\$0.00	
E 101-49200-362 Property Insurance	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-49200-363 Automotive Insurance	\$3,308.00	\$229.00	\$300.00	\$0.00	
E 101-49200-365 Errors & Omissions Ins	\$0.00	-\$720.00	\$991.34	\$0.00	
E 101-49200-366 Volunteer Insurance	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-49200-367 Workers Compensation	\$12,613.89	\$1,893.00	\$0.00	\$0.00	
E 101-49200-368 City Pd Tax & Assessment	\$1,682.92	\$1,661.00	\$1,285.00	\$0.00	
E 101-49200-439 ECPN State Payment	\$82,234.96	\$123,304.37	\$68,537.07	\$117,504.00	
E 101-49200-441 GPA PERA Rate Aid	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-49200-614 Penalty	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-49200-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-49200-991 Transfer Out - Cap Eq Fund	\$40,000.00	\$0.00	\$0.00	\$0.00	
E 101-49200-992 Transfer Out - Fire Equip. Fu	\$0.00	\$0.00	\$0.00	\$0.00	
Dept 49200 Unallocated Expenses	\$152,009.10	\$125,128.00	\$72,106.28	\$117,504.00	
Dept 49500 Cemetery					
E 101-49500-220 Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	
E 101-49500-362 Property Insurance	\$164.00	\$0.00	\$0.00	\$0.00	
E 101-49500-430 Miscellaneous Expense	\$250.00	\$1.15	\$0.00	\$0.00	
Dept 49500 Cemetery	\$414.00	\$1.15	\$0.00	\$0.00	

City of Menahga 3-Year Expenditures Budget Work Sheet

Account Descr	2020 Amt	2021 Amt	2022 YTD Amt	2023 Budget	UnderLine
Dept 49750 Liquor Store Off-Sale					
E 101-49750-155 Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49750 Liquor Store Off-Sale	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49760 Liquor Store On-Sale					
E 101-49760-155 Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 49760 Liquor Store On-Sale	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund 101 GENERAL FUND	\$1,645,259.73	\$1,291,980.77	\$790,912.76	\$1,276,207.75	