

Mayor Elizabeth Olson
Council Member Durwin Tomperi
Council Member Dan Warmbold
Council Member Robyn Keranen
Council Member Art Huebner

**City of Menahga
Special/Work Session Meeting
Monday, January 3, 2022**

6:00 pm

City Council Chambers
115 2nd Street NE
Menahga MN 56464
www.cityofmenahga.com

Agenda

- a. Call to Order
- b. Roll Call
- c. Pledge of Allegiance
- d. Consent Agenda – Approval of the Minutes
 - a. Special Budget Meeting - August 20, 2021
 - b. Special Budget Meeting - September 10, 2021
 - c. Special Budget Meeting – December 9, 2021
 - d. Truth-in-Taxation Public Hearing – December 13, 2021
 - e. Regular Council Meeting – December 13, 2021
- e. Ehler’s - Cliff Janney to discuss investments and possible action
- f. WCTA – Cost savings proposal to City and possible action
- g. Department Reports
 - Liquor Store - Renata Parks
 - Public Works – Ron Yliniemi
 - a. Full-time Maintenance/PW Employee - Approve Ad and Authorize Publication
 - Police – Chief Adam Gunderson
 - Administration – Betty Thomsen
 - a. Enterprise Funds Budgets
 - b. Fee Schedule
 - c. 2022 Projects
 - d. Profit & Loss Summary YTD
 - Fire – Dave Kicker
- h. New Business
 1. Authorize Mayor to Execute the Agreement for consulting services – USI Consulting Group Inc.
 2. Authorize and publish RFP for Auditor for 2022.
 3. Resolution 2022-01 Accepting Donation & Authorizing Purchase

i. Adjournment

Comments from visitors must be informational in nature and not exceed five (5) minutes per issue. The City Council cannot engage in a discussion or debate in those five minutes but will take the information and find answers if that is appropriate. As part of the City Council protocol, it is unacceptable for any speaker to slander or engage in character assassination at a public council meeting.

We ask that once the meeting is over, that everyone leave the building so it may be locked.

City of Menahga
Budget/Special City Council Meeting
Friday, August 20, 2021, 10:00 am

A. Call to Order

The Menahga City Council held a Budget/Special Meeting Friday, August 20, 2021. Mayor Elizabeth Olson called the meeting to order at 10:00 am.

B. Pledge of Allegiance

C. Roll Call

The following members of the council were present:

Mayor Elizabeth Olson	Dan Warmbold	Robyn Keranen
Durwin Tomperi	Art Huebner	

(City Administrator Curt Kreklau Jr. participated remotely)

D. Discuss Budget - 2022

10:00 – Ronald Yliniemi – Public Works

Streets – Expenditure Budget Worksheets were gone through line-by-line and discussed. It was noted that Yliniemi was working off different sheets than what the council was given. Several council members remarked that everyone should have the same sheets, as to avoid the confusion. Worksheets also did not show 2021 Year-to-Date amounts.

Points of importance that were discussed was the need for specific accounts to be set up for equipment purchases and seal coating, these accounts would be carry-over accounts that would accumulate until these major items/purchases were spent.

Questions arose over the salary allocation of the departments. It was noted that since Public Works workers deal with four departments: Streets, Water, Sewer and Park & Beach, percentages were used not actual time spent in each department. Administrator Kreklau brought up how trouble ticketing system will help with dividing time between departments.

Beach – The question about having lifeguards at the beach in 2022 was considered. Some felt it was worth looking into which would require salaries at around \$15,000.

Parks – The operating supplies and repair & maintenance were discussed, and adjustments made. Yliniemi was not sure what was included in miscellaneous expense, Administrator Kreklau will check it out.

Water - Uniform Allowance, Clear Well Contracted Maintenance, and License & Permits were discussed and clarified. Engineering Fees were explained that they pertain to basically three departments (water, sewer, & streets). Kreklau stated that the only fees

that affect the levy were the streets, as the Water and Sewer Departments are enterprise funds. Kreklau said that there is around \$400,000 in the Water Fund so those engineering fees should come out of there. Yliniemi also felt that the Water & Sewer Dept. would need another vehicle in 3-5-years.

Sewer – Repair & Maintenance costs were discussed regarding the jet-lining and roto-rooting of sewer lines. Yliniemi stated that cameras had been done on most of the lines.

It was noted that Councilmember Art Huebner left the meeting at 10:29 am and returned to the meeting at 10:54 am.

10:56 – Adam Gunderson – Police

Chief Gunderson remarked that the sheets he was given must have had a computer glitch, as there was a lot of zeroes. Gunderson stated that salaries he felt should be around \$180,000 for full-time and \$35,000 for part-time if the city was thinking of having officers on during the day on Saturday and Sunday, otherwise leave at \$8,000. Gunderson said that he does not figure the expense for Social Security, Medicare, and PERA, it is done by the Deputy Clerk.

As the council went through the worksheet line-by-line, it became very confusing as the group was having to work between 5 different sheets.

The council then resumed their line-by-line review: Gunderson felt the fuel expense should go up to \$12,000 from \$10,000, Insurances (General, Liability, and Property) expenses were discussed as nothing had been expensed to the Police Dept. Kreklau said it could have been a coding issue and was a council decision if they wanted to expense part of the insurance to the different departments. Other insurances such as auto and Worker's Comp Insurance needed to be discussed with Deputy Clerk Tanya Edwards. Gunderson spoke of a Project Fund that he had for \$10,000 to buy a side-by-side vehicle for the Police Dept. to be used during the Midsummer Celebration and to share with the Cemetery workers. The Police Department expense of \$8000 for ammo, and other line items were discussed, as well as a \$25,000 transfer to a Capital Equipment Fund. Gunderson said that he was told that his budget Grand Total was \$420,300 with benefits from last year, and without Salaries and benefits the Grand Total is \$162,800.

11:25 – Curtis Kreklau Jr – Administration

When asked what set of worksheets that he was using, he said that was a good question, as he had three sets as well. Mayor Olson suggested they use the ones given by Edwards and Kreklau replied "those are the worst" and asked that they use the set that he had just sent to Amanda that were handed out at the meeting. Kreklau stated that Admin Salaries In, was not followed by the previous council. Kreklau would like to see the Admin Salaries revenue should be at \$67,000 for 2022, to possibly hire a part-time assistant in the administration office. This increase would be increasing the amount by taking \$15,000 from both Water & Sewer, and \$10,000 from Liquor Store. NOTE: at this point (21 minutes) the recording became garbled, so some items were

unclear. When questions were asked of Kreklau, he felt they were coding errors. Kreklau felt that there should be something for Economic Development to pay mileage to those that attend meetings, he also mentioned that he had spoken with a Wadena County Commissioner that asked if the city would want to participate in the county economic development plan, this was not part of the Alliance. Discussion about a document management system and a time clock system (which was approved by council) was mentioned. Kreklau will fill in the budget regarding elections, council compensation, Planning Commission compensation and government building expense regarding Early Childhood building. Mayor Olson had attended a meeting with Ehler's and felt that the city should come up with Goals and Priorities for the city. Kreklau agreed. Kreklau instructed Mayor Olson to give her notes and numbers to Deputy Clerk Edwards, so the information could be updated.

11:30 – Renata Parks – Liquor Store

Liquor Store Manager Renata Parks asked what worksheets were being used? The handout sheets given to council were not provided to Parks, so everyone went with the old sheets. The council and Parks went line-by-line, many of the items stayed the same with some minor adjustments. Capital Outlay could be used for new air conditioner and coolers. Was past expense for Capital Outlay set aside if not spent? Parks asked about the Transfer Out amount from Liquor Store profits to the City's General Fund, not sure what has been transferred. Several line items needed clarification and Parks will ask Kreklau and Tanya Edwards about them. Mayor Olson asked if there are meters for electric, water and gas? Parks said yes, so the expenses should be accurate. Tomperi asks Parks if the liquor store is profitable? Parks answered " I believe so" and tells the council how in the past the financial statements showed monthly the profit of the liquor store. Tomperi remarks that in the sheets that were just handed out to the council, the liquor store is in the red by over \$180,000. Parks then points out the large credit card expense on the financials. Keranen says it would be nice to know monthly the profit and loss.

12:00 – Dave Kicker – Fire

Chief Dave Kicker asked what sheets everyone was using. Kicker requested that the firemen pay go up from \$15 per fire to \$20. Asked that the Fire Relief contribution go from \$3000 a year to \$6000. DNR calls were discussed, the city gets reimbursed for the call and equipment, and Kicker asked that the firemen get paid extra wage per hour, once the call is more than 2 hours. Kicker said that this pay should come out of the money that the DNR pays the city. Mayor Olson asks Kreklau if Police and Fire affect the levy? No answer was given. Training of expense of \$3000 could stay the same, but these costs are reimbursed to the city from a State Grant. The group realized the worksheets weren't right as the percentages were off. Professional Services was at \$5000 and was for the paperwork on the fire truck lease to Ehler's. No expense for 2022 is expected. Note: The meeting was interrupted with a fire call for the fire department.

Cemetery – Amanda Pachel

Pachel handed out some sheets to council and asks if Kreklau is no longer on Go To Meeting? No answer. Pachel states that last year the council budgeted \$25,000 for the cemetery. Pachel then said she would like to address the conditions of the existing roads which are in very poor condition. She felt the only cost would be for the Class 5 gravel and the city employees could use city equipment to spread it out. Pachel also would like to see street signs for the roadways, so that when locating gravesites, it would be easier to give directions. Pachel tells the council that the city does not have a set of bylaws specific to Menahga and are using other cemeteries as a sample. Pachel stated that a software program for the cemetery would be nice, as all documents would be in one place, she had checked in 2019 and the cost was \$10,000. When asked how many lots get sold a year, she said between 10 and 15. Price of a plot was discussed as the city charges \$250 currently. Cremains burials were discussed, as there are ways to save space by using something designed for that purpose. Existing plots allow three cremains per lot, but only one headstone and one footstone. She also would like to see the graves leveled, as some are sinking.

At this point dates for next meeting were discussed. Art Huebner left before the meeting was over. It was decided that the next meeting will be September 10, 2021 at 10 am.

12:30 – Break for Lunch – DID NOT BREAK

E. Reconvene for Afternoon Budget Discussion

NOTE: Curt Kreklau, Jr. had stated earlier in the meeting, that he would take all the notes and adjustments that were done at this meeting and he and Tanya would consolidate all the discussions and have a new worksheet to the council in a couple of days.

F. Adjournment

Main Motion: To adjourn the meeting at 1:04 pm.

Moved by:	Keranen
Seconded by:	Tomperi
Action:	Motion passed on a 4-0 voice vote
In favor:	Olson, Tomperi, Warmbold, Keranen
Opposed:	none

Jensine Kurtti
Temporary Administrative Assistant
From a recording of the meeting

Elizabeth Olson, Mayor

**City of Menahga
Budget/Special City Council Meeting
Friday, September 10, 2021, 9:00 am**

A. Call to Order

The Menahga City Council held a Special Meeting Friday, September 10, 2021. Mayor Elizabeth Olson called the meeting to order at 9:00 am.

B. Pledge of Allegiance

C. Roll Call

The following members of the council were present:

Mayor Elizabeth Olson Dan Warmbold Robyn Keranen
Durwin Tomperi Art Huebner
City Administrator Curt Kreklau, Jr. (remotely)

D. Action Items

1. Temporary Administrative Position Committee Appointment

Mayor Olson asked for discussion on this topic, Councilmember Tomperi stated the Contract Hiring Committee was set in February (the Mayor and Vice-Mayor). Administrator Kreklau recommended the council make a new motion to appoint a Hiring Committee, as this is different than union negotiations.

Main Motion: That any future hirings by the City of Menahga, will have a committee appointed by the Mayor, which will include two council members.

Moved by:	Tomperi
Seconded by:	Warmbold
Action:	Motion carried by a 3 – 2 voice vote
In favor:	Olson, Tomperi, Warmbold
Opposed:	Keranen, Huebner

Mayor Olson then appointed the Mayor and Vice-Mayor, Liz Olson and Durwin Tomperi, to the Hiring/Employment Committee.

Mayor Olson asked Curt Kreklau if he would forward the applications, scoring sheets and interview questions to the Hiring/Employment Committee, so they could set up possible interviews for Monday September 13th at 5 pm. Kreklau stated he would send them to the committee later today.

2. Banyon Database Report Update

Main Motion: To table the Banyon Report until after the Administrator meets with Banyon Monday

Moved by:	Huebner
Seconded by:	Keranen
Action:	Motion failed by a 2 – 3 voice vote
In favor:	Huebner, Keranen
Opposed:	Olson, Tomperi, Warmbold

Main Motion: To approve the findings of September 7, 2021, that we requested of Banyon, that indicated again, that the programmer has determined the data is in balance and there is no damage. It also went on to talk about the posting habits and things that were going on here. I would like to make that a part of the record for this meeting.

Moved by:	Olson
Seconded by:	Warmbold
Action:	Motion carried by a 3 – 2 voice vote
In favor:	Olson, Tomperi, Warmbold
Opposed:	Keranen, Huebner

Councilmember Huebner asked to have the response from the staff to Banyon entered into the minutes, Huebner's request was denied at this time.

E. Budget Discussion

- 9:30 – Ron Yliniemi – Public Works

Salaries raise to \$52,000, Maintenance Shop Roof needs to be repaired, insulate cold storage, and 2 new shop doors – should budget in Capital Improvement (cost \$50,000). Seal Coating for several of the streets from \$9,000 to \$50,000. Generator for the Water Plant \$80,000

Curt Kreklau (who attended remotely) remarked that the items above should not be part of the levy, but possibly looking for other funding such as PFA, USDA or even ARP monies. Kreklau felt that the generator may be able to be part of the water tower project.

- 10:00 – Adam Gunderson – Police (not present)

Council member Tomperi remarked that the 2021 YTD expenses has quite a bit of money left, Council member Keranen agreed.

- 10:30 – Curt Kreklau Jr – Administration

No additional changes since the prior meeting, which have now been entered into the system. Tomperi remarked that his 2022 budget was less than 2021. Kreklau pointed out that administrative fees from other departments had been increased.

- 11:00 – Renata Parks – Liquor Store (not present)

Kreklau said that he was not aware of any other changes to the Liquor Store budget. Questions about the operation being split into two parts, on-sale or off-sale. Kreklau said that the off-sale makes a greater profit, than the on-sale.

- 11:30 – Dave Kicker – Fire

Dave remarked that he hadn't seen the numbers from the previous meeting and was not sure if they had been updated. Kreklau said that he had. Kicker said to leave the wages with no increase, but to increase the retirement to \$6000. Kicker asks about administrative salaries, why it went from \$2300 to \$5000. Tomperi states that whatever we agree on will be the amount used for the Township Fire Contracts, Kicker agreed. Professional services were charged \$5000 for the fire truck lease paperwork which was done by Ehler's. Kicker asked Kreklau if he could get a revenue and expense report every month, so he can review it monthly prior to the work session? Kreklau agreed to provide this report monthly.

- 12:00 – Break for lunch. Did not break for lunch.

Mayor Olson asks Kreklau "where do we go from here?" Kreklau asks Mayor Olson to give her notes to the office and he will combine them with his notes and come up with a new amount of the proposed preliminary levy. Mayor Olson asked if the council could address the revenue side of the budget. Kreklau felt that a water study was needed and felt rates should go up in 2022. Franchise fees with West Central were discussed and should be looked at. Huebner asks about so many FAX lines being charged to the city. Kreklau says it does not show up on the actual billing, Kreklau feels that the city needs to label their expenses properly. Keranen asks about dog license fees, it appears that only a few dogs are being licensed. Council felt that Police Chief Gunderson should investigate the dog license requirement. Payment in lieu of taxes from Nursing Home was discussed and felt it should be raised. Fire State Aid was clarified that it comes into the city and then is turned back to the Fire Department. Tomperi asks about a \$60,000 income, Kreklau could not answer, but will check on it. ECPN with Nursing Home was discussed and it is a pass-through account. Admin In income was explained that it is a transfer from other revenue (enterprise) funds to off-set administration operations. Kreklau says he is still waiting on Ehler's with a debt study. Discussion on various other

accounts were mentioned, but Kreklau asks for council approval to move forward with making projections.

Huebner asks about expenditures for legal services in 2021, Kreklau says it should show up on YTD expenses under administration. The amounts in YTD were questioned, as they do not think they can be correct, as they are too low. Mayor Olson stated that this question was an expenditure item for 2021 and that the council was discussing revenues for the budget for 2022.

F. Reconvene for Afternoon Budget Discussion (if necessary) – Schedule Preliminary Levy Vote

Council did not break for lunch.

G. Adjournment

Main Motion: Motion to adjourn at 10:47 am.

Moved by:	Keranen
Seconded by:	Tomperi
Action:	Motion carried on a 5-0 voice vote.
In favor:	Olson, Tomperi, Warmbold, Keranen, Huebner
Opposed:	None

Jensine Kurtti
Temporary Administrative Asst.
Minutes prepared from a recording

Elizabeth Olson, Mayor

City of Menahga
City Council Special/Budget Meeting Minutes
December 9, 2021 at 6:00 pm

A. Call to Order

The Menahga City Council held a Special/Budget Meeting on Thursday, December 9, 2021.

Mayor Liz Olson called the meeting to order at 6:00 pm

B. Roll Call

Comprising a quorum of the council, the following members were present:

Mayor Elizabeth Olson	Durwin Tomperi	Dan Warmbold
Robyn Keranen - arrived at 6:03 pm		Art Huebner

Temporary City Administrator Betty Thomsen was also present.

C. Pledge of Allegiance

D. Council discussion on 2022 Budget and City 2022 Levy

The City Council and Administrator Betty Thomsen went through the 3-year Revenue and Expense reports and added wages for the part-time Parks employee of \$9,668.00. With the one addition to the budget it brought the 2022 Budget amount to \$1,293,521.79 for both Revenue and Expenditures.

Betty Thomsen provided the council with a sheet showing the City's Bank and Investments as of November 30, 2021.

Main Motion: To adopt the 2022 Balanced Budget of \$1,293,521.79.

Moved by:	Keranen
Seconded by:	Warmbold
Action:	Motion carried by a 4-1 voice vote
In favor:	Tomperi, Warmbold, Olson, Keranen
Opposed:	Huebner.

E. Adjournment

Main Motion: To adjourn at 7:05 pm

Moved by:	Warmbold
Seconded by:	Keranen
Action:	Motion carried by a 5-0 voice vote
In favor:	Tomperi, Warmbold, Olson, Keranen, Huebner
Opposed:	None.

Acting Clerk, Jensine Kurtti

Mayor Elizabeth Olson

Temporary Administrative Support Tech.

City of Menahga
Truth-in-Taxation Public Hearing
Monday, December 13, 2021

A. Call to Order

The Menahga City Council held a Public Hearing on Monday, December 13, 2021 at 6:00 pm. The purpose of the hearing was to receive public comment, regarding the proposed 2022 tax levy.

Mayor Liz Olson called the Public Hearing meeting to order at 6:00 pm

B. Roll Call

Comprising a quorum of the council, the following members were present:

Mayor Elizabeth Olson Durwin Tomperi Art Huebner
Dan Warmbold Robyn Keranen

Also present were:

Temporary City Administrator Betty Thomsen

C. Verify Sign-up sheet

A total of 24 signatures were on the sign-up sheet.

Pledge of Allegiance was said.

Mayor Olson then turned the Public Hearing over to Temporary City Administrator Betty Thomsen. Thomsen spoke on the services that are provided to the taxpayers, which are funded through Local Government Aid (LGA), Property Taxes, and other revenue sources. Thomsen then gave a breakdown of where the city spends the funds that they receive.

Most of the expenses for the city are Salaries and Benefits at 48.47%, Insurance at 10%, other expenses 25%, Gas/Oil 2.01%, Supplies 2%, Repair and Maintenance 8.50%, Contract services 3.60%, Phone/fax 1.38% and General Government 3.50%. Examples of expenses by department were broken

down for the audience and presented by Thomsen, Police Department \$381,209.99, City Administration \$252,800.65, Street Department \$147,398.83, Fire Department \$106,493.82, Mayor & Council \$17,790.50, and several others.

The proposed budget for 2022 will be \$1,293,522 of that amount \$385,894.29 for General Fund and Bond Payments of \$100,088.52 (for a total of \$485,982.81) will be levied to the property owners through property taxes, the remainder will come from other sources such as LGA, grants, fines, etc.

Mayor Olson asked if the city had received any written comment, it was stated that none had been received. Mayor Olson then opened the public hearing for anyone who wished to speak.

City resident Karol Andreasen – What will the levy do for increasing reserve funds? What about all the funds we have that we don't know where they are from? Karol felt there was 4 or 5 accounts that have \$2 to \$3 Million Dollars in them. Thomsen said she was not aware of these funds in those amounts. She had checked with the Bank and had not seen any accounts with those amounts.

Councilmember Huebner stated he did not feel the city should be investing city monies, they should be using it to provide city services. Mayor Olson explained that the investments are monies from previous profits (enterprise funds) and capital improvements funds, that are set aside for specific purposes to be used for future projects.

City resident Karen Candelaria – asked where in the budget are there monies going to investments? Thomsen stated that the 2022 budget is a "bare-bones" budget and these monies are not invested but spent on the services the city provides.

City resident Martha Renneberg - Asked why her taxes had gone up so much? Mayor Olson explained that the statement that was sent out from the county was based on the preliminary budget which projected a 42.7% increase for the city portion, which had now been lowered to 4.7%. Mayor Olson then stated that what the County and the School District are taxing, are out of the city's control. Residents will have to attend the meetings (on the proposed tax statement) for the county and school to express their concerns.

City resident Robert Johnson – Asked about the 50 residents who don't pay a water bill? Public Works Director Ron Yliniemi answered the question, stating that the 50 accounts pay a monthly service charge and estimated usage on the water. Johnson stated that he felt the Liquor Store is a business and it should make money for the city. Thomsen commented that currently the Liquor Store is showing a profit.

City resident Lori Tomperi commended Betty Thomsen on her hard work to get the budget increase over 2021, down to 4.7% from the original 42.7%. Tomperi commented that the 4.7% increase was lower than the rate of inflation.

D. Close the Public Hearing

Mayor Olson thanked everyone for their comments and closed the public hearing.

Main Motion: To close the Public Hearing at 6:37 pm

Moved by:	Warmbold
Seconded by:	Keranen
Action:	Motion carried by a 5-0 voice vote
In favor:	Tomperi, Warmbold, Olson, Keranen, Huebner
Opposed:	None.

Temporary Administrative Tech, Jensine Kurtti

Mayor Elizabeth Olson

**City of Menahga
Regular City Council Minutes
Monday, December 13, 2021**

1. Call to Order

The Menahga City Council held their Regular Monthly Meeting on Monday, December 13, 2021.

Mayor Liz Olson called the meeting to order at 6:43 pm (the late start was due to the Truth-in-Taxation Public Hearing at 6:00 pm).

2. Roll Call

Comprising a quorum of the council, the following members were present:

Mayor Elizabeth Olson Durwin Tomperi Art Huebner
Dan Warmbold Robyn Keranen

Temporary City Administrator Betty Thomsen was also present.

3. Pledge of Allegiance

4. Approval of Agenda

**Main Motion: To approve the agenda with the following amendments:
To add the following under New Business, Transfer to City General Fund from
Municipal Liquor Store and extend employment to Jensine
Kurtti beyond 12-31-21, as needed.**

Moved by:	Tomperi
Seconded by:	Keranen
Action:	Motion carried by a 4-1 voice vote
In favor:	Olson, Tomperi, Warmbold, Keranen
Opposed:	Huebner

5. Communication and Appearances Requests:

a. Ulteig – Brian Hiles

City Engineer Brian Hiles made a presentation to the council regarding the new city water tower and asked the council to approve the plans and specifications, so that the project could be advertised and put out for bids. The project will include

the construction of a new water tower, as well demolishing the current water tower. Once advertised, the bids will go to Brian Hiles and the bid opening will take place at 11 am on Wednesday, January 19, 2022. By consensus, it was decided that City Administrator Betty Thomsen will represent the city. Hiles also asked that a Public Hearing be scheduled for January 10, 2022 regarding the Facility Plan for the City of Menahga. The hearing will be part of the January 2022 Regular Meeting. The plan will then likely be approved by council in February and the city can then move forward sending the project plans to the Minnesota Pollution Control Agency for approval. If approved will then be placed on a state priority list for possible funding. Hiles remarked "This is really your last big project for a while". Hiles was also very hopeful that the city will receive substantial grant dollars from the new Federal infrastructure funding bill that just passed, which will be for the next five years.

CITY OF MENAHGA, MINNESOTA

Resolution No. 2021-(013)

A Resolution Approving Plans and Specifications and Ordering Advertisement for Bids

WHEREAS, pursuant to a previous resolution passed by the council, the city's designated engineer has prepared plans and specifications for the construction of a new ELEVATED WATER STORAGE FACILITY and has presented such plans and specifications to the council for approval;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MENAHGA, MINNESOTA:

1. Such plans and specifications, a copy of which is attached hereto and made a part hereof, are hereby approved.
2. The City Administrator shall prepare and cause to be inserted in the official paper (and on the QuestCDN.com.website) an advertisement for bids upon the making of such improvement under such approved plans and specifications. The advertisement shall be published for a minimum of twenty-one days, shall specify the work to be done, shall state the SPECIFIC DATA THAT bids will be received by the Administrator, at which time they will be publicly opened in the council meeting room of the city hall by the Administrator and engineer, will then be tabulated, and will be considered by the council at the next public meeting of the city council. Any bidder whose responsibility is questioned during consideration of the bid will be given an opportunity to address the council on the issue of responsibility. No bids will be considered unless sealed and filed with the Administrator and accompanied by a bid bond payable to the City of Menahga for five (5) percent of the amount of such bid.

Adopted by the City Council of the City of Menahga, Minnesota, this thirteenth day of December 2021.

Elizabeth Olson, Mayor

Betty J Thomsen, Temporary City Administrator

Main Motion: To approve Resolution # 2021-013

Moved by:	Huebner
Seconded by:	Warmbold
Action:	Motion carried by a 5-0 voice vote
In favor:	Warmbold, Tomperi, Olson, Keranen, Huebner
Opposed:	None

Main Motion: To approve scheduling a Public Hearing on the City's Facility Plan for January 10, 2022.

Moved by:	Huebner
Seconded by:	Tomperi
Action:	Motion carried by a 5-0 voice vote
In favor:	Warmbold, Tomperi, Olson, Keranen, Huebner
Opposed:	None

b. Karen Candelaria – Go To Meeting

Karen expressed that she would like to see the use of Go To Meeting be reinstated. She felt that with winter and health needs, that it would be a convenient way for the community to stay informed. The council took no action but may bring it up at a future meeting.

6. Public Forum and Correspondence:

- **Tim Ellingson** – Ellingson came before the council with three areas of concern:

#1 - The digital sign at the Liquor Store that had been purchased to promote Liquor Store sales, which he felt had not been used for that purpose to date.

#2 – He felt that the “snow islands and deltas” left behind after snowplowing should be cleaned up more thoroughly and be removed.

#3 – Stop sign violations on 2nd Street NW and Cottonwood, should be monitored more closely as he feels that there are several vehicles that ignore the stop sign.

7. Consent Agenda – Minutes to Approve

- a. **July 26, 2021 Special Meeting**
- b. **August 2, 2021 Special Meeting**
- c. **August 20, 2021 Special Budget Meeting – Not available for approval.**
- d. **September 10, 2021 Special Budget Meeting – Not available for approval.**
- e. **November 5, 2021 Special/Budget Meeting**
- f. **November 8, 2021 Regular Meeting**
- g. **November 16, 2021 Special Council Meeting**
- h. **November 19, 2021 Special/Budget Meeting**
- i. **November 29, 2021 Liquor Store Public Hearing**
- j. **November 29, 2021 Special/Work Session Meeting**

Main Motion: To approve the July 26, 2021 Special Meeting Minutes with corrections.

Moved by:	Keranen
Seconded by:	Tomperi
Action:	Motion carried by a 4-1 voice vote
In favor:	Warmbold, Tomperi, Olson, Keranen
Opposed:	Huebner

Main Motion: To approve the August 2, 2021 Special Meeting Minutes with corrections.

Moved by:	Tomperi
Seconded by:	Keranen
Action:	Motion carried by a 4-1 voice vote
In favor:	Warmbold, Tomperi, Olson, Keranen
Opposed:	Huebner

Main Motion: To approve the November 5, 2021 Special/Budget Meeting Minutes, November 8, 2021 Regular Meeting Minutes, November 16, 2021 Special Council Meeting Minutes, November 19, 2021 Special/Budget Meeting Minutes, November 29, 2021 Liquor Store Public Hearing Minutes and November 29, 2021 Special/Work Session Meeting Minutes as presented.

Moved by:	Warmbold
Seconded by:	Tomperi
Action:	Motion carried by a 4-1 voice vote
In favor:	Warmbold, Tomperi, Olson, Keranen
Opposed:	Huebner

8. Public Hearings: None

At 7:20 pm Mayor Olson asked for a motion to close the meeting to have a conference call with their Legal Counsel Brandon Fitzsimmons of Flaherty & Hood, regarding Agenda item 10 b. Pending Litigation – City of Menahga vs. City of Menahga Employee. The purpose of a closed session was to determine the legal options available to the city. Mayor Olson read into record Minnesota Statute 13D.05.3b.

Main Motion: To close the meeting at 7:20 pm for the purpose of speaking with the City Attorney Brandon Fitzsimmons.

Moved by:	Keranen
Seconded by:	Warmbold
Action:	Motion carried by a 5-0 voice vote
In favor:	Warmbold, Tomperi, Olson, Keranen, Huebner
Opposed:	none

The Regular Meeting was resumed at 8:19 pm.

9. Acknowledgement/Motion of receipt of board/commission minutes.

Greenwood Connections (GWC) Administrator Laura Ahlf made her monthly report to the council, stating that the current nursing home census to date was 54 with November census of 82%. Ahlf reported that the facility was trying to implement some 12-hour shifts which had started on 12-13-21 (today) and was not sure that it would be widely used, as not many employees had scheduled them so far. Ahlf reported that the Covid mandates had been placed on hold, the PPP relief funds that they had received during the pandemic, they would get to keep. The vacancy on the GWC Board had been filled by Rita Thoma. Some rate increases for the next year for assisted living are \$1 for meals, 5% for existing tenants and 21% for new tenants. Ahlf explained that even with the raises the facility is at or below other facilities in the area.

Main Motion: To approve the GWC Financials and Minutes as presented.

Moved by:	Warmbold
Seconded by:	Keranen
Action:	Motion carried by a 5-0 voice vote
In favor:	Warmbold, Tomperi, Olson, Keranen, Huebner
Opposed:	none

10. New Business

a. Execute contract with Flaherty & Hood for General matters, Labor & Employment matters, Real Estate matters and Litigation matters.

Main Motion: To approve the contract with Flaherty & Hood.

Moved by:	Tomperi
Seconded by:	Warmbold
Action:	Motion carried by a 3-2 voice vote
In favor:	Warmbold, Tomperi, Olson
Opposed:	Huebner, Keranen

b. Discussed during earlier closed session.

c. MnDot Snow Removal with Municipalities –

Betty Thomsen reported that Public Works Director Ron Yliniemi had picked which option the city would use regarding snow removal in state highways. The one item that needed clarification was the rate that would be charged for the city's service in using their loader. The current City Fee Schedule is \$145/hour, which the council felt was the rate that should be used. The rate that private companies (such as Menahga Concrete) charge was discussed and could possibly be comparable.

d. Ehler's Financial Management Plan Proposal – bring back in January 2022

e. Approval of City Council compensation for 2021

A spreadsheet was provided showing the meetings that were attended by council members. It was suggested that in 2022 there should be a document that each member signs at the meeting. The total meeting compensation for 2021 was \$13,615.00

Main Motion: To approve the City Council compensation as submitted in the amount of \$13,615.00

Moved by:	Keranen
Seconded by:	Warmbold
Action:	Motion carried by 5-0 voice vote.
In favor:	Tomperi, Warmbold, Keranen, Olson, Huebner
Opposed:	None

f. Approval of Planning & Zoning Commission compensation for 2021

A spreadsheet showing the meetings that the commission members had attended was presented to the council at a rate of \$35 per meeting per Menahga Municipal Code 31.39.

Main Motion: To approve \$35 per meeting to the Planning Commission members, in the amount of \$980.00.

Moved by:	Warmbold
Seconded by:	Keranen
Action:	Motion carried by 5-0 voice vote.
In favor:	Tomperi, Warmbold, Keranen, Olson, Huebner
Opposed:	None

g. To acknowledge Theo Komulainen's resignation

Council acknowledged receipt of Komulainen's resignation as of November 28, 2021

h. Unpaid utilities assessed to Wadena County

A spreadsheet of unpaid utility bills owed to the city was provided with parcel numbers, showing 24 accounts in the total amount of \$18,374.49

Main Motion: To approve sending the unpaid utility bills in the amount of \$18,374.49 to Wadena County to be assessed to the properties.

Moved by:	Keranen
Seconded by:	Warmbold
Action:	Motion carried by a 5-0 voice vote.
In favor:	Tomperi, Warmbold, Olson, Keranen, Huebner
Opposed:	None

i. Deferred Assessments – Resolution #2021-(012)

The city had received the required paperwork from two city residents:

Mary Montoya parcel # 17-330-0650 and Delores Charmoli parcel# 17-410-0160, that requested that their assessments on their property be deferred pursuant to Minnesota Statute 435.193.

CITY OF MENAHGA, MINNESOTA

Resolution No. 2021-012

A Resolution of the Menahga City Council Certifying the 2021 Deferred Assessment(s)

WHEREAS, Minnesota Statute 435.193 allows the City to defer assessment for seniors, disabled, or military persons; and

WHEREAS, the following person(s) meet the qualification for deferment:

- 17-330-0650 – Mary Montoya - \$7,730.00
- 17-410-0160 – Delores Charmoli - \$6,101.00
- TOTAL DEFERRED: \$13,831.00

NOW, THEREFORE BE IT resolved by the Menahga City Council that the property is certified to the County of Wadena as deferred for 2022.

Adopted by the City Council of the City of Menahga, Minnesota, this thirteenth day of December, 2021.

Elizabeth Olson, Mayor

Betty J Thomsen, Temporary City Administrator

Main Motion: To adopt Resolution # 2021-(012) certifying the 2021 deferred assessments in the amount of \$13,831.00.

Moved by:	Keranen
Seconded by:	Huebner
Action:	Motion carried by a 5-0 voice vote.
In favor:	Tomperi, Warmbold, Olson, Keranen, Huebner
Opposed:	none

j. Advertise for Public Works Employee

Advertising for a Public Works employee was discussed, due to the vacancy when Theo Komulainen resigned. The council would like to see the ad details before it is placed, it will be discussed at the next work session.

k. Adopt 2022 Budget and Resolution # 2021-(014)

CITY OF MENAHGA, MINNESOTA

Resolution No. 2021-014

A Resolution of the Menahga City Council Adopting the General Fund Budget for 2022

WHEREAS, the City of Menahga conducted it's Truth-In-Taxation Hearing on December 13, 2021 at 6:00 pm in the City Council Chambers,

NOW, THEREFORE BE IT resolved by the City Council of the City of Menahga does hereby adopt the General Fund Budget for 2022 as follows:

General Fund Revenues	\$	1,293,521.79
General Fund Expenditures	\$	1,293,521.79

BE IT FURTHER RESOLVED that the City Clerk is hereby directed to enter the 2022 budget into the Banyon Accounting System.

Adopted by the City Council of the City of Menahga, Minnesota, this 13th day of December 2021.

Elizabeth Olson, Mayor

Betty J Thomsen, Temporary City Administrator

Main Motion: To approve Resolution # 2021-(014) adopting the General Fund Budget for 2022 in the amount of \$1,293,521.79

Moved by:	Tomperi
Seconded by:	Warmbold
Action:	Motion carried by a 4-1 voice vote.
In favor:	Tomperi, Warmbold, Olson, Keranen
Opposed:	Huebner

I. Resolution adopting 2022 Levy – Resolution # 2021-(015)

CITY OF MENAHGA, MINNESOTA

Resolution No. 2021-015

A Resolution of the Menahga City Council Adopting the Final 2022 Tax Levy

WHEREAS, the City of Menahga is required by Minnesota Statute 275.065 Subdivision 1, “to certify to the County Auditor the final property tax levy payable in the following year”.

NOW, THEREFORE BE IT resolved by the City Council of the City of Menahga that the following sums of money be levied for the current year, collectible in 2022, upon the taxable property in the City of Menahga for the following purposes:

General Fund	\$	395,582.79
Debt Funds:		
2013B G.O. Improvement Bonds	\$	9,513.16
2015B G.O. Imp. Refunding Bonds	\$	29,254.35
2020A G.O. Imp. Refunding Bonds	\$	61,321.01
		<u> </u>
	\$	495,671.31

The City Clerk is instructed to transmit a copy of this resolution to the Wadena County Auditor.

Adopted by the City Council of the City of Menahga, Minnesota, this 13th day of December 2021.

Betty J Thomsen, Temporary City Administrator

Main Motion: To approve Resolution # 2021–(015) adopting the Final 2022 Tax Levy in the amount of \$495,671.31

Moved by:	Warmbold
Seconded by:	Tomperi
Action:	Motion carried by a 4-1 voice vote.
In favor:	Tomperi, Warmbold, Olson, Keranen
Opposed:	Huebner

m. Retro Pay for Tanya Edwards and Amanda Pachel

Betty Thomsen spoke on a request from Tanya Edwards and Amanda Pachel, who felt that they should receive additional compensation for the extra work that they had in the absence of City Administrator Curt Kreklau Jr., until the city hired Jensine Kurtti (start date 10-1-2021). The request stated that from June 21, 2021 through September 30, 2021 that Edwards and Pachel “performed some of the duties of the administrator, zoning, agendas, minutes, building permits, attended meetings, balancing of ledgers, responding to phone calls”. The request asked for 144 hours each at a rate of \$7.25 hour (half of Kurtti’s wage of \$14.50 per hour). This would be an expense of \$2088 (\$1044 each). Thomsen stated that typically in situations like this, staff that assumes these duties will receive additional compensation. Council member Tomperi referred to a notice from the union, that was sent to all council members stating that no additional duties could be placed on these employees, that was not on their job description. Tomperi stated that he was wondering if the city staff was going against their union? Several council members felt that additional documentation of what duties were actually performed was needed. Council member Huebner commended Thomsen for bringing this forward again, as he had asked for extra pay at an earlier meeting. Huebner asked if the council was going to give Curt Kreklau, Jr his 12.5%, as he was still an employee. Mayor Olson reminded Huebner that Kreklau was not involved in the request. Huebner continued to speak, and Mayor Olson called him Out of Order. It was decided that more detailed information was needed before the request could be considered.

Main Motion: To approve to pay Amanda Pachel \$1044.00 and Tanya Edwards \$1044 for performing some of the duties of the City Administrator from 6/1/21 to 9/30/21.

Moved by:	Huebner
Seconded by:	Keranen
Action:	Motion failed on a 2-2 voice vote Abstained - Warmbold
In favor:	Keranen, Huebner
Opposed:	Olson, Tomperi

n. Raise ACH Credit Limit

Betty Thomsen spoke on the need to increase the limit on ACH transactions from \$22,000 to \$25,000. This need is a result of the pay increases that are going into effect for 2022.

Main Motion: To authorize the City Administrator to provide a written request to Community First Bank to raise the ACH credit limit from \$22,000 to \$25,000.

Moved by:	Tomperi
Seconded by:	Keranen
Action:	Motion carried on a 5-0 voice vote
In favor:	Tomperi, Warmbold, Olson, Keranen, Huebner
Opposed:	None

o. Transfer Funds from Liquor Store profits to General Fund

The Liquor Store's current financial information that was provided, showed the Liquor Store had made a profit YTD of \$161,799.24, instead of being in the deficit (due to an ongoing accounting error). The council decided that there could be a transfer from the Liquor Store to the General Fund in the amount of \$60,000 for 2021.

Main Motion: To approve a transfer from the Liquor Store to the General Fund in the amount of \$60,000 for 2021.

Moved by:	Warmbold
Seconded by:	Keranen
Action:	Motion carried on a 4-1 voice vote
In favor:	Tomperi, Warmbold, Olson, Keranen
Opposed:	Huebner

p. Extend the 3-month term of Jensine Kurtti’s temporary employment

The position of the Temporary Assistant Support Tech. (Jensine Kurtti) that was for an initial 3-month period, was about to expire on 12-31-21. Kurtti’s Letter of Offer from the city was for 3-months with an extension if needed, Thomsen asked if the council could extend this so that Kurtti could continue to help, particularly with Planning & Zoning. It was noted that Kurtti was available until January 6, 2022 and then is out of the area for a majority of January and February, returning in mid-March.

Main Motion: To approve the extension of Jensine Kurtti’s temporary position with the city as needed.

Moved by:	Tomperi
Seconded by:	Warmbold
Action:	Motion carried on a 3-1 voice vote Keranen-Abstained
In favor:	Tomperi, Warmbold, Olson
Opposed:	Huebner

11. Unfinished Business

a. GPS on city-owned vehicles

Jensine Kurtti reported that she had contacted Linxup regarding GPS capabilities on city vehicles. She said that there were so many options available that she would just forward the companies email for the council members to review and could act at a future work session meeting.

b. Jake Brake Resolution

The use of Jake Brakes (compression release engine brake) on semi-trucks for slowing down when entering the city has been an ongoing problem for years. When Police Chief Gunderson was asked if the use could be stopped by enforcing the city’s noise ordinance, Gunderson said that to enforce the ordinance, that first there must be a resolution passed to enforce engine noise and then signs must be placed on the highway informing vehicles of such restrictions within the city.

CITY OF MENAHGA, MINNESOTA

Resolution No. 2021- (011)

A Resolution of the Menahga City Council to Enforce Engine Noise

BE IT RESOLVED by the Menahga City Council, Menahga, Minnesota that excessive engine noise will be enforced in accordance with Menahga City Ordinance 92.18 Public Nuisances Affecting Peace and Safety: (d) All unnecessary noises and annoying vibrations along with Menahga City Ordinance 10.99 General Penalty.

Adopted by the City Council of the City of Menahga, Minnesota, this thirteenth day of December 2021.

Elizabeth Olson, Mayor

Betty J Thomsen, Temporary City Administrator

Main Motion: To approve Resolution # 2021–(011) to Enforce Engine Noise.

Moved by:	Tomperi
Seconded by:	Keranen
Action:	Motion carried by a 5-0 voice vote.
In favor:	Tomperi, Warmbold, Olson, Keranen, Huebner
Opposed:	None

Main Motion: To approve the MnDot application and installation of highway signs in the amount of \$2897.85 to enforce the vehicle noise laws.

Moved by:	Warmbold
Seconded by:	Tomperi
Action:	Motion carried by a 4-1 voice vote.
In favor:	Tomperi, Warmbold, Olson, Keranen
Opposed:	Huebner

12. Council Information

a. Minutes of Planning & Zoning Committee

The council was given copies of the minutes for October 7, 2021 and November 4, 2021 and December 2, 2021.

b. Profit & Loss Summary

Betty Thomsen gave the council a profit and loss summary of city accounts as of November 2021.

c. Water Quality Parameters

Betty Thomsen said that she had included this for information purposes to the council. The document was from the State of Minnesota and was dated 8/31/2021.

12. Consideration of Bills

a. Approval of Bills -Batch #120821 PAY of \$63,128.89, Batch #110121 in the amount of \$115.94, Batch # 110821 in the amount of \$981.24, Batch#112421 in the amount of \$960.85 and Batch #Nov21left in the amount of \$49,117.94 for a grand total of \$114,304.86.

Main Motion: To approve payment of all bills presented in the total amount of \$114,304.86

Moved by:	Tomperi
Seconded by:	Keranen
Action:	Motion carried on a 5-0, voice vote
In favor:	Tomperi, Warmbold, Olson, Keranen, Huebner
Opposed:	None

13. Adjournment

Main Motion: To adjourn at 9:07 pm.

Moved by:	Keranen
Seconded by:	Warmbold
Action:	Motion carried by a 5-0 voice vote
In favor:	Tomperi, Warmbold, Huebner, Keranen, Olson
Opposed:	None.

Temporary Administrative Tech, Jensine Kurtti

Mayor Elizabeth Olson

The City of Menahga is seeking applications for a Full-Time Maintenance/Public Works Employee

The City of Menahga has an opening for a Full-Time Maintenance/Public Works employee. This is a union position and wages will be \$21.12/hour, plus \$.50/hr for Class C licensure. Duties include working for streets, parks, maintenance and utilities including water, water treatment and wastewater. Successful candidate will have to work rotating weekends and be on call. Minimum requirements: include a high school diploma or GED, possessing or being able to obtain a Class B driver's license with air brake endorsement. Either possess or have the ability to obtain a Class C Water and a Class D Wastewater license. Benefits include PTO, health insurance, dental insurance, HSA and PERA. Interested applicants may find an application form online at cityofmenahga.com, or by picking up an application at City Hall at 115 2nd Street NE, Menahga MN, or by calling 218-564-4557 to request an application by mail/email. Applications are due by 4:30 p.m. on January 24, 2022.

-ENTERPRISE FUND BUDGETS
Narrative

FUND 609 MUNICIPAL LIQUOR FUND

Expenditures:

- Salaries and benefits have been allocated out between on-sale and off-sale
- The City's portion of all employee benefits are included - in the past not all were accounted for, i.e., dental insurance, HSA (Health Savings Accounts)
- Other insurances reflect a 10% increase over what was actually paid in 2021 - And prorated accordingly between on and off sale
- Expenditures include a \$65,000 transfer to the general fund
- Total anticipated expenditures for 2022 are - **\$1,181,409.93**

Revenues:

- Sales tax for merchandise should show as a separate line item on the revenue as it does on the expenditure side – per Tanya this is included in the sales – she is going to separate this out during the year of 2022
- Total anticipated expenditures for 2022 are - **\$1,241,415.60**

Revenues over Expenditures equates to **\$60,005.67 – a profit**

City of Menahga
3-Year Expenditures Budget Work Sheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2022 Budget	UnderLine
Fund 609 MUNICIPAL LIQUOR FUND					
Dept 49750 Liquor Store Off-Sale					
E 609-49750-101 Salaries	\$62,948.57	\$71,689.35	\$57,013.91	\$54,288.00	_____
E 609-49750-103 Part-time Salaries	\$5,294.95	\$7,507.90	\$5,392.71	\$514.98	_____
E 609-49750-104 Admin Salaries	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 609-49750-105 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 609-49750-121 PERA	\$20,640.28	-\$13,800.40	\$3,732.62	\$4,071.60	_____
E 609-49750-122 Social Security	\$4,018.73	\$4,837.42	\$3,777.39	\$3,397.79	_____
E 609-49750-128 Medicare	\$940.15	\$1,131.57	\$883.59	\$808.20	_____
E 609-49750-131 Employer Paid Health	\$16,739.01	\$21,935.87	\$16,122.82	\$11,537.76	_____
E 609-49750-132 Employer Paid HSA	\$0.00	\$0.00	\$0.00	\$3,500.00	_____
E 609-49750-134 Employer Paid Life	\$83.26	\$144.30	\$0.00	\$144.00	_____
E 609-49750-135 Employer Paid Annuity	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 609-49750-136 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$361.08	_____
E 609-49750-155 Sales Tax	\$0.00	\$81,806.00	\$93,880.00	\$102,765.60	_____
E 609-49750-200 Office Supplies	\$237.84	\$43.32	\$0.00	\$800.00	_____
E 609-49750-210 Operating Supplies	\$9,201.81	\$7,332.43	\$3,858.70	\$4,461.48	_____
E 609-49750-215 Entertainment	\$5,230.00	\$2,490.77	\$145.00	\$4,000.00	_____
E 609-49750-217 Uniform Allowance	\$0.00	\$0.00	\$0.00	\$300.00	_____
E 609-49750-220 Repair & Maintenance	\$5,399.21	\$1,740.50	\$931.52	\$5,000.00	_____
E 609-49750-250 Merchandise Resale (GENER	\$281.23	\$2,835.24	\$0.00	\$500.00	_____
E 609-49750-251 Liquor Purchases	\$190,717.15	\$181,700.72	\$185,944.57	\$194,560.68	_____
E 609-49750-252 Beer Purchases	\$325,990.06	\$378,548.86	\$385,250.76	\$412,232.00	_____
E 609-49750-254 Snack, Ice, Soda Purchases	\$11,243.83	\$14,978.55	\$26,413.28	\$28,570.80	_____
E 609-49750-256 Tobacco Products For Resal	\$6,442.02	\$6,887.71	\$3,041.88	\$3,400.00	_____
E 609-49750-301 Auditing Services	\$2,662.50	\$4,380.00	\$5,500.00	\$2,000.00	_____
E 609-49750-304 Legal Services	\$0.00	\$0.00	\$0.00	\$250.00	_____
E 609-49750-305 Professional Services	\$2,303.83	\$9,193.90	\$5,999.74	\$7,100.00	_____
E 609-49750-309 Computer Support Services	\$966.64	\$335.53	\$8.58	\$100.00	_____
E 609-49750-321 Telephone/Fax	\$1,130.16	\$1,658.41	\$698.93	\$1,500.00	_____
E 609-49750-331 Travel & Conference	\$53.36	\$0.00	\$0.00	\$400.00	_____
E 609-49750-333 Freight	\$3,591.01	\$2,709.70	\$1,434.61	\$4,000.00	_____
E 609-49750-340 Advertising	\$541.50	\$671.93	\$1,061.13	\$800.00	_____
E 609-49750-350 Printing & Publishing	\$0.00	\$0.00	\$24.75	\$0.00	_____
E 609-49750-361 General Liability Ins	\$10,401.49	\$6,468.77	\$300.62	\$400.00	_____
E 609-49750-362 Property Insurance	\$0.00	\$961.50	\$1,916.50	\$2,000.00	_____
E 609-49750-364 Dram Shop Insurance	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 609-49750-365 Errors & Omissions Ins	\$0.00	\$0.00	\$0.00	\$200.00	_____

City of Menahga

3-Year Expenditures Budget Work Sheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2022 Budget	UnderLine
E 609-49750-367 Workers Compensation	\$2,860.14	\$4,155.48	\$4,851.50	\$5,336.65	_____
E 609-49750-381 Electric Utilities	\$8,762.13	\$11,965.03	\$8,802.87	\$2,200.75	_____
E 609-49750-382 Water/Sewer Utilities	\$524.71	\$0.00	\$90.02	\$200.00	_____
E 609-49750-383 Gas Utilities	\$1,145.54	\$458.32	\$1,173.27	\$2,815.92	_____
E 609-49750-384 Garbage Services	\$1,050.15	\$1,794.76	\$1,748.98	\$2,000.00	_____
E 609-49750-385 Cable Utilities	\$0.00	\$378.38	\$453.66	\$450.00	_____
E 609-49750-386 Cleaning Services	\$1,581.84	\$1,130.82	\$849.46	\$1,500.00	_____
E 609-49750-419 Equipment Lease	\$2,420.32	\$2,532.47	\$2,856.57	\$3,000.00	_____
E 609-49750-420 Depreciation Expense	\$9,813.00	\$8,789.05	\$0.00	\$2,375.00	_____
E 609-49750-430 Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$500.00	_____
E 609-49750-431 Cash Short	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 609-49750-433 Dues and Subscriptions	\$4,846.87	\$686.00	\$652.95	\$100.00	_____
E 609-49750-437 Licenses & Permits	\$390.00	\$649.80	\$80.00	\$400.00	_____
E 609-49750-440 Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 609-49750-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$2,375.00	_____
E 609-49750-600 Principal	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 609-49750-610 Interest	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 609-49750-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 609-49750-999 CoVid-19	\$0.00	\$49.55	\$0.00	\$0.00	_____
Dept 49750 Liquor Store Off-Sale	\$720,453.29	\$830,779.51	\$824,892.89	\$877,217.29	_____
Dept 49760 Liquor Store On-Sale					
E 609-49760-101 Salaries	\$67,576.46	\$58,867.62	\$57,013.18	\$68,906.82	_____
E 609-49760-103 Part-time Salaries	\$5,294.66	\$7,456.77	\$3,969.69	\$1,449.50	_____
E 609-49760-104 Admin Salaries	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 609-49760-105 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 609-49760-121 PERA	\$5,554.50	\$4,663.75	\$3,723.20	\$5,168.01	_____
E 609-49760-122 Social Security	\$4,539.06	\$4,097.19	\$3,688.60	\$4,362.09	_____
E 609-49760-128 Medicare	\$1,070.83	\$958.00	\$862.52	\$1,006.62	_____
E 609-49760-131 Employer Paid Health	\$16,681.65	\$17,119.25	\$12,798.68	\$16,887.84	_____
E 609-49760-132 Employer Paid HSA	\$0.00	\$0.00	\$0.00	\$3,500.00	_____
E 609-49760-134 Employer Paid Life	\$61.04	\$99.90	\$0.00	\$144.00	_____
E 609-49760-136 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$778.80	_____
E 609-49760-155 Sales Tax	\$44,096.13	\$0.00	\$0.00	\$0.00	_____
E 609-49760-200 Office Supplies	\$141.21	\$0.00	\$29.94	\$200.00	_____
E 609-49760-210 Operating Supplies	\$5,575.92	\$7,960.33	\$7,072.98	\$8,400.00	_____
E 609-49760-215 Entertainment	\$4,457.58	\$445.00	\$1,822.77	\$5,000.00	_____
E 609-49760-217 Uniform Allowance	\$54.00	\$0.00	\$0.00	\$300.00	_____
E 609-49760-220 Repair & Maintenance	\$2,553.12	\$1,208.06	\$1,334.14	\$5,000.00	_____

City of Menahga

3-Year Expenditures Budget Work Sheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2022 Budget	UnderLine
E 609-49760-250 Merchandise Resale (GENER	\$836.50	\$2,801.56	\$1,256.00	\$2,000.00	
E 609-49760-251 Liquor Purchases	\$11,409.02	\$12,924.39	\$6,119.54	\$22,571.28	
E 609-49760-252 Beer Purchases	\$17,301.26	\$10,502.56	\$2,105.27	\$19,000.00	
E 609-49760-254 Snack, Ice, Soda Purchases	\$20,345.54	\$11,929.75	\$8,719.37	\$22,000.00	
E 609-49760-256 Tobacco Products For Resal	\$766.91	\$365.88	\$134.41	\$1,700.00	
E 609-49760-301 Auditing Services	\$2,662.50	\$4,380.00	\$0.00	\$3,000.00	
E 609-49760-304 Legal Services	\$0.00	\$0.00	\$0.00	\$250.00	
E 609-49760-305 Professional Services	\$1,672.43	\$1,147.28	\$8,868.79	\$2,500.00	
E 609-49760-309 Computer Support Services	\$966.65	\$335.52	\$8.58	\$2,500.00	
E 609-49760-321 Telephone/Fax	\$1,163.29	\$946.84	\$712.55	\$1,000.00	
E 609-49760-331 Travel & Conference	\$0.00	\$0.00	\$0.00	\$300.00	
E 609-49760-333 Freight	\$6.38	\$103.52	\$111.62	\$200.00	
E 609-49760-340 Advertising	\$653.38	\$486.00	\$725.50	\$500.00	
E 609-49760-350 Printing & Publishing	\$0.00	\$0.00	\$24.75	\$0.00	
E 609-49760-361 General Liability Ins	\$0.00	\$1,934.17	\$300.62	\$350.00	
E 609-49760-362 Property Insurance	\$0.00	\$961.49	\$1,915.50	\$2,106.50	
E 609-49760-364 Dram Shop Insurance	\$4,512.00	\$4,495.00	\$4,454.00	\$5,000.00	
E 609-49760-365 Errors & Omissions Ins	\$0.00	\$0.00	\$0.00	\$300.00	
E 609-49760-367 Workers Compensation	\$0.00	\$0.00	\$4,851.50	\$5,336.65	
E 609-49760-381 Electric Utilities	\$1,365.02	\$0.00	\$4,050.49	\$3,204.96	
E 609-49760-382 Water/Sewer Utilities	\$1,411.53	\$1,124.55	\$916.28	\$1,000.00	
E 609-49760-383 Gas Utilities	\$776.44	\$731.99	\$0.86	\$6,602.25	
E 609-49760-384 Garbage Services	\$1,655.20	\$946.55	\$308.57	\$204.12	
E 609-49760-385 Cable Utilities	\$1,748.48	\$1,079.15	\$1,367.16	\$1,377.60	
E 609-49760-386 Cleaning Services	\$1,431.46	\$1,130.83	\$3,163.95	\$3,348.00	
E 609-49760-419 Equipment Lease	\$1,763.09	\$1,745.95	\$3,484.50	\$3,612.60	
E 609-49760-430 Miscellaneous Expense	-\$2,217.00	\$0.00	\$0.00	\$0.00	
E 609-49760-431 Cash Short	\$0.00	\$0.00	\$0.00	\$0.00	
E 609-49760-433 Dues and Subscriptions	\$405.24	\$630.00	\$608.00	\$500.00	
E 609-49760-437 Licenses & Permits	\$768.20	\$349.80	\$60.00	\$500.00	
E 609-49760-440 Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00	
E 609-49760-500 Capital Outlay	\$0.00	\$4,734.76	\$0.00	\$7,125.00	
E 609-49760-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$65,000.00	
E 609-49760-999 CoVid-19	\$0.00	\$59.50	\$0.00	\$0.00	
Dept 49760 Liquor Store On-Sale	\$229,059.68	\$168,722.91	\$146,583.51	\$304,192.64	
Fund 609 MUNICIPAL LIQUOR FUND	\$949,512.97	\$999,502.42	\$971,476.40	\$1,181,409.93	

City of Menahga
3-Year Revenue Budget Work Sheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2022 Budget	UnderLine
Fund 609 MUNICIPAL LIQUOR FUND					
Dept 00000 Miscellaneous					
R 609-00000-34954 Lions Lease Payments	\$450.00	\$0.00	\$0.00	\$0.00	_____
R 609-00000-34955 Miscellaneous Receipts	\$1,484.25	\$0.00	\$0.00	\$0.00	_____
R 609-00000-34957 Apparel Sales	\$10.00	\$0.00	\$0.00	\$0.00	_____
R 609-00000-36238 Dividends/Patronage	\$0.00	\$0.00	\$491.32	\$0.00	_____
R 609-00000-37811 Liquor Sales - (Off)	\$0.00	-\$17,694.29	\$0.00	\$0.00	_____
R 609-00000-37812 Beer Sales - (Off)	\$31,667.53	\$0.00	\$0.00	\$0.00	_____
R 609-00000-37813 Wine Sales - (Off)	\$4,552.79	\$0.00	\$0.00	\$0.00	_____
R 609-00000-37815 Tobacco Sales - (Off)	\$670.29	\$0.00	\$0.00	\$0.00	_____
R 609-00000-37816 Snack, Ice, Soda Sales - (Off)	\$3,475.36	\$0.00	\$0.00	\$0.00	_____
R 609-00000-37835 Bar Charge - (Off)	-\$10,424.42	\$0.00	\$0.00	\$0.00	_____
R 609-00000-37840 Cash Over/Under	-\$27.72	\$0.00	\$0.00	\$0.00	_____
R 609-00000-37911 Liquor Sales - (On)	\$18,317.55	\$0.00	\$0.00	\$0.00	_____
R 609-00000-37912 Beer Sales - (On)	\$21,230.89	\$0.00	\$0.00	\$0.00	_____
R 609-00000-37915 Tobacco Sales - (On)	\$450.00	\$0.00	\$0.00	\$0.00	_____
R 609-00000-37920 Vending Machines	\$524.45	\$0.00	\$0.00	\$0.00	_____
Dept 00000 Miscellaneous	\$72,380.97	-\$17,694.29	\$491.32	\$0.00	
Dept 49750 Liquor Store Off-Sale					
R 609-49750-31300 General Sales and Use Tax	\$0.00	\$0.00	\$85,638.00	\$102,765.60	_____
R 609-49750-31500 Sales	\$0.00	\$0.00	\$364,197.09	\$0.00	_____
R 609-49750-34954 Lions Lease Payments	\$450.00	\$2,250.00	\$1,350.00	\$0.00	_____
R 609-49750-34955 Miscellaneous Receipts	\$0.00	\$2,083.03	\$0.00	\$0.00	_____
R 609-49750-34957 Apparel Sales	\$586.00	\$0.00	\$0.00	\$0.00	_____
R 609-49750-36200 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 609-49750-36213 Ameritrade Net Inc/Decr FV Inv	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 609-49750-36214 Ameritrade Dividend/Interest	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 609-49750-36235 Refunds & Reimbursements	\$125.00	\$3,838.89	\$1,160.49	\$125.00	_____
R 609-49750-37811 Liquor Sales - (Off)	\$164,497.10	\$225,913.45	\$0.00	\$235,000.00	_____
R 609-49750-37812 Beer Sales - (Off)	\$298,446.63	\$492,146.44	\$0.00	\$500,000.00	_____
R 609-49750-37813 Wine Sales - (Off)	\$24,369.16	\$43,494.92	\$0.00	\$43,000.00	_____
R 609-49750-37815 Tobacco Sales - (Off)	\$3,132.88	\$8,034.22	\$0.00	\$8,000.00	_____
R 609-49750-37816 Snack, Ice, Soda Sales - (Off)	\$10,390.11	\$23,752.78	\$0.00	\$3,000.00	_____
R 609-49750-37817 Bar Transfer	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 609-49750-37820 Credit Card Sales	\$28,301.45	-\$2,821.06	\$107,891.45	\$30,000.00	_____
R 609-49750-37840 Cash Over/Under	\$286.62	\$155.87	\$0.00	\$3,000.00	_____
R 609-49750-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	_____

City of Menahga
3-Year Revenue Budget Work Sheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2022 Budget	UnderLine
R 609-49750-39102 Compensation-Loss Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 609-49750-99000 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	_____
Dept 49750 Liquor Store Off-Sale	\$530,584.95	\$798,848.54	\$560,237.03	\$924,890.60	_____
Dept 49760 Liquor Store On-Sale					
R 609-49760-31500 Sales	\$0.00	\$0.00	\$209,045.56	\$0.00	_____
R 609-49760-34954 Lions Lease Payments	\$900.00	\$0.00	\$450.00	\$1,800.00	_____
R 609-49760-34955 Miscellaneous Receipts	\$0.00	\$52.55	\$0.00	\$200.00	_____
R 609-49760-34957 Apparel Sales	\$305.00	\$86.00	\$0.00	\$300.00	_____
R 609-49760-36200 Interest Earnings	\$5.50	\$0.00	\$0.00	\$0.00	_____
R 609-49760-36212 ATM User Fees	\$1,320.30	\$0.00	\$0.00	\$2,000.00	_____
R 609-49760-36213 Ameritrade Net Inc/Decr FV Inv	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 609-49760-36214 Ameritrade Dividend/Interest	\$1,288.30	\$321.18	\$0.00	\$0.00	_____
R 609-49760-36235 Refunds & Reimbursements	\$0.00	\$2,290.27	\$0.00	\$125.00	_____
R 609-49760-37820 Credit Card Sales	\$46,945.94	-\$44,274.62	\$363,051.73	\$20,000.00	_____
R 609-49760-37840 Cash Over/Under	-\$422.25	-\$71.38	\$0.00	\$300.00	_____
R 609-49760-37911 Liquor Sales - (On)	\$110,643.84	\$62,438.74	\$0.00	\$116,000.00	_____
R 609-49760-37912 Beer Sales - (On)	\$126,171.27	\$82,742.25	\$0.00	\$150,000.00	_____
R 609-49760-37915 Tobacco Sales - (On)	\$1,510.00	\$1,780.00	\$0.00	\$2,000.00	_____
R 609-49760-37916 Snack, Ice, Soda Sales - (On)	\$10,169.03	\$12,829.60	\$0.00	\$22,000.00	_____
R 609-49760-37920 Vending Machines	\$1,194.92	\$986.40	\$0.00	\$1,800.00	_____
R 609-49760-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 609-49760-39102 Compensation-Loss Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 609-49760-99000 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	_____
Dept 49760 Liquor Store On-Sale	\$300,031.85	\$119,180.99	\$572,547.29	\$316,525.00	_____
Fund 609 MUNICIPAL LIQUOR FUND	\$902,997.77	\$900,335.24	\$1,133,275.64	\$1,241,415.60	_____

FUND 602 SEWER

Expenditures:

- Salaries and benefits reflect the respective hours worked in this department
- The City's portion of all employee benefits are included - in the past not all were accounted for, i.e., dental insurance, HSA (Health Savings Accounts)
- Other insurances reflect a 10% increase over what was actually paid in 2021
- The bond payment for the 2015A Sewer Revenue bonds is reflected in this budget with a principal payment of \$130,000 and an interest payment of \$1,950.00. This payment retires that bond issue.
- Depreciation expenditure of \$121,755.00 is reflected in the budget
- Total anticipated expenditures for 2022 - **\$406,840.51**

Revenues:

- Sewer Pond Fee 2008 is estimated to be \$100,000.00 – this will offset the bond payment on the expenditure side, but not entirely as the total bond payment is \$131,950.00
- Total anticipated revenues for 2022 - **\$295,400.00**

Expenditures over revenues equates to \$111,440.51 negative in this fund.

City of Menahga
3-Year Revenue Budget Work Sheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2022 Budget	UnderLine
Fund 602 SEWER FUND					
Dept 00000 Miscellaneous					
R 602-00000-33405 Spec Assess - Current	\$3,805.42	\$1,054.63	\$0.00	\$2,000.00	_____
R 602-00000-33407 Spec Assess - Delinquent	\$3,294.08	-\$3,447.24	\$1,828.34	\$1,600.00	_____
R 602-00000-33410 State Aid - PERA	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 602-00000-33411 Spec Assess Penalty/Interest	\$353.71	\$0.00	\$3,448.27	\$500.00	_____
R 602-00000-34955 Miscellaneous Receipts	\$137.47	\$125.26	\$116.19	\$100.00	_____
R 602-00000-36200 Interest Earnings	-\$57.00	\$0.00	\$0.00	\$0.00	_____
R 602-00000-37130 Customer CR Bal	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 602-00000-37160 Penalties/Interest	\$1,514.85	\$1,062.32	\$1,837.51	\$1,200.00	_____
R 602-00000-37200 Sewer Revenues	\$197,319.72	\$193,520.80	\$174,254.65	\$190,000.00	_____
R 602-00000-37240 Sewer Pond Fee 2008	\$102,283.31	\$97,444.42	\$86,579.27	\$100,000.00	_____
R 602-00000-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 602-00000-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 602-00000-99000 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	_____
Dept 00000 Miscellaneous	\$308,651.56	\$289,760.19	\$268,064.23	\$295,400.00	
Dept 49450 Sewer Utilities					
R 602-49450-36213 Ameritrade Net Inc/Decr FV Inv	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 602-49450-36214 Ameritrade Dividend/Interest	\$10,650.67	\$2,655.28	\$0.00	\$0.00	_____
Dept 49450 Sewer Utilities	\$10,650.67	\$2,655.28	\$0.00	\$0.00	
Fund 602 SEWER FUND	\$319,302.23	\$292,415.47	\$268,064.23	\$295,400.00	

City of Menahga
3-Year Expenditures Budget Work Sheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2022 Budget	UnderLine
Fund 602 SEWER FUND					
Dept 49450 Sewer Utilities					
E 602-49450-101 Salaries	\$32,862.48	\$37,882.10	\$40,543.22	\$50,787.69	_____
E 602-49450-103 Part-time Salaries	\$16,171.02	\$10,666.79	\$11,703.37	\$0.00	_____
E 602-49450-104 Admin Salaries	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 602-49450-121 PERA	-\$6,154.15	-\$1,086.97	\$3,647.14	\$3,337.18	_____
E 602-49450-122 Social Security	\$2,890.65	\$2,861.80	\$3,403.17	\$3,148.84	_____
E 602-49450-128 Medicare	\$675.99	\$669.03	\$795.97	\$736.42	_____
E 602-49450-131 Employer Paid Health	\$9,766.36	\$26,661.89	\$24,683.74	\$12,667.31	_____
E 602-49450-132 Employer Paid HSA	\$0.00	\$0.00	\$0.00	\$1,837.50	_____
E 602-49450-134 Employer Paid Life	\$21.22	\$61.05	\$0.00	\$57.60	_____
E 602-49450-136 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$294.01	_____
E 602-49450-210 Operating Supplies	\$24,098.85	\$21,577.65	\$11,536.42	\$18,000.00	_____
E 602-49450-212 Motor Fuels & Lubricants	\$416.95	\$0.00	\$22.06	\$1,500.00	_____
E 602-49450-220 Repair & Maintenance	\$33,639.01	\$57,305.71	\$51,804.95	\$20,000.00	_____
E 602-49450-225 Safety Equipment	\$275.86	\$173.85	\$0.00	\$300.00	_____
E 602-49450-301 Auditing Services	\$2,662.50	\$4,380.00	\$5,500.00	\$4,000.00	_____
E 602-49450-304 Legal Services	\$0.00	\$0.00	\$0.00	\$150.00	_____
E 602-49450-305 Professional Services	\$1,622.46	\$1,318.88	\$2,325.21	\$1,500.00	_____
E 602-49450-309 Computer Support Services	\$2,233.31	\$0.00	\$1,682.50	\$1,750.00	_____
E 602-49450-321 Telephone/Fax	\$414.70	\$464.91	\$456.23	\$600.00	_____
E 602-49450-322 Postage	\$1,395.17	\$1,255.69	\$1,240.74	\$1,320.00	_____
E 602-49450-331 Travel & Conference	\$0.00	\$938.89	\$250.00	\$0.00	_____
E 602-49450-350 Printing & Publishing	\$38.50	\$115.50	\$0.00	\$200.00	_____
E 602-49450-361 General Liability Ins	\$5,280.53	\$2,814.97	\$400.64	\$450.00	_____
E 602-49450-362 Property Insurance	\$0.00	\$4,650.14	\$4,586.00	\$5,044.60	_____
E 602-49450-363 Automotive Insurance	\$0.00	\$162.34	\$237.75	\$261.50	_____
E 602-49450-365 Errors & Omissions Ins	\$0.00	\$1,815.00	\$0.00	\$1,500.00	_____
E 602-49450-367 Workers Compensation	\$5,351.12	\$5,789.27	\$5,365.33	\$5,901.86	_____
E 602-49450-381 Electric Utilities	\$4,465.74	\$9,105.38	\$10,163.41	\$9,300.00	_____
E 602-49450-420 Depreciation Expense	\$121,755.00	\$126,396.10	\$0.00	\$121,755.00	_____
E 602-49450-430 Miscellaneous Expense	\$3,757.53	\$444.91	\$153.49	\$0.00	_____
E 602-49450-433 Dues and Subscriptions	\$0.00	\$23.00	\$0.00	\$100.00	_____
E 602-49450-437 Licenses & Permits	\$609.62	\$941.85	\$379.50	\$391.00	_____
E 602-49450-500 Capital Outlay	\$0.00	\$11,885.39	\$0.00	\$8,000.00	_____
E 602-49450-600 Principal	\$0.00	\$0.00	\$130,000.00	\$130,000.00	_____
E 602-49450-610 Interest	\$6,570.00	\$4,222.92	\$3,705.00	\$1,950.00	_____
E 602-49450-620 Fiscal Agent Fees	\$0.00	\$0.00	\$0.00	\$0.00	_____

City of Menahga
3-Year Expenditures Budget Work Sheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2022 Budget	UnderLine
E 602-49450-630 Spec Assessment Refund	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 602-49450-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 602-49450-999 CoVid-19	\$0.00	\$3,300.00	\$0.00	\$0.00	_____
Dept 49450 Sewer Utilities	\$270,820.42	\$336,798.04	\$314,585.84	\$406,840.51	
Dept 49460 Main Lift Station Project					
E 602-49460-302 Construction Expense	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 602-49460-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 602-49460-350 Printing & Publishing	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 602-49460-600 Principal	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 602-49460-610 Interest	\$0.00	\$0.00	\$0.00	\$0.00	_____
Dept 49460 Main Lift Station Project	\$0.00	\$0.00	\$0.00	\$0.00	
Fund 602 SEWER FUND	\$270,820.42	\$336,798.04	\$314,585.84	\$406,840.51	

FUND 601 WATER FUND

Expenditures:

- Salaries and benefits reflect the respective hours worked in this department
- The City's portion of all employee benefits are included -in the past not all were accounted for, i.e., dental insurance, HSA (Health Savings Accounts)
- Other insurances reflect a 10% increase over what was actually paid in 2021
- Expenditures include a depreciation factor of \$239,000.00
- The Water Tower Construction – Dept 49451 within the Water Fund reflect the anticipated expenditures for this. The total project cost has been stated at being \$995,000.00 which includes construction, engineering, administrative, cost of bond (loan). Please note that the Construction Expense on these budget sheets shows \$893,075.00 – this figure does not include the engineering fees which are proposed to be \$101,925.00. There is a separate line item for engineering fees and you will note that that line item shows \$71,212.50 – this is the remaining portion of the \$101,925.00 – The city has already incurred \$30,712.50 for engineering fees.
- Total anticipated expenditures for 2022 are - **\$1,407,151.75**

Revenues:

- Revenues in the water fund for the normal operations are \$263,119.56 -I had Tanya account for the money that the City collects for the state water testing fee of \$5,569.56. In the past this has only shown up on the expenditure side and it was coded to dues and subscriptions – which has also been corrected. This is a pass through, the city collects it so it should show as a revenue and then pays it out to the state on the expenditure side (like sales tax). Tanya is going to change the wording on this line item to read State Water Test Fee rather than Federal Test Fee. This is a state fee.
- Revenues in the Water Tower Construction Dept 49451 show \$995,000.00 in the line item entitled State Grants and Aids. This amount reflects the total that the City is anticipating to receive from a grant and a PFA Loan – as the split of what is the grant amount or the loan amount will not be known until such time as the bids are awarded. At that point in time, a journal entry needs to be made to indicate the portion that is grant and the portion that is loan.
- Total anticipated revenues are **\$1,258,119.56**

Expenditures over revenues equates to a **\$149,032.19** negative in this fund.

City of Menahga
3-Year Expenditures Budget Work Sheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2022 Budget	UnderLine
Fund 601 WATER FUND					
Dept 49400 Water Utilities					
E 601-49400-101 Salaries	\$32,721.49	\$36,873.35	\$37,716.73	\$69,908.26	_____
E 601-49400-103 Part-time Salaries	\$16,171.44	\$10,795.12	\$11,703.82	\$0.00	_____
E 601-49400-104 Admin Salaries	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 601-49400-121 PERA	-\$6,154.31	-\$20.61	\$3,435.30	\$5,243.12	_____
E 601-49400-122 Social Security	\$2,890.72	\$2,850.56	\$3,242.01	\$4,334.32	_____
E 601-49400-128 Medicare	\$676.05	\$666.76	\$758.26	\$1,013.67	_____
E 601-49400-131 Employer Paid Health	\$7,455.31	\$9,196.26	\$9,775.84	\$17,030.40	_____
E 601-49400-132 Employer Paid HSA	\$0.00	\$0.00	\$0.00	\$2,362.50	_____
E 601-49400-134 Employer Paid Life	\$21.22	\$61.05	\$0.00	\$97.20	_____
E 601-49400-135 Employer Paid Annuity	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 601-49400-136 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$389.94	_____
E 601-49400-155 Sales Tax	\$815.76	\$2,403.00	\$2,797.00	\$2,907.00	_____
E 601-49400-156 State Water Testing Fee	\$0.00	\$0.00	\$5,497.53	\$5,569.56	_____
E 601-49400-210 Operating Supplies	\$25,563.92	\$22,175.45	\$18,694.39	\$21,000.00	_____
E 601-49400-212 Motor Fuels & Lubricants	\$416.95	\$0.00	\$0.00	\$1,000.00	_____
E 601-49400-217 Uniform Allowance	\$0.00	\$210.97	\$0.00	\$0.00	_____
E 601-49400-220 Repair & Maintenance	\$36,515.04	\$16,975.83	\$11,020.13	\$10,000.00	_____
E 601-49400-225 Safety Equipment	\$1,921.71	\$29.98	\$0.00	\$1,000.00	_____
E 601-49400-301 Auditing Services	\$2,662.50	\$4,380.00	\$5,500.00	\$2,500.00	_____
E 601-49400-304 Legal Services	\$0.00	\$0.00	\$0.00	\$500.00	_____
E 601-49400-305 Professional Services	\$1,214.46	\$1,877.08	\$2,416.49	\$600.00	_____
E 601-49400-309 Computer Support Services	\$2,633.31	\$0.00	\$1,087.50	\$1,800.00	_____
E 601-49400-312 Contracted Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 601-49400-321 Telephone/Fax	\$812.59	\$463.30	\$542.32	\$600.00	_____
E 601-49400-322 Postage	\$1,663.13	\$1,299.98	\$1,383.79	\$1,320.00	_____
E 601-49400-331 Travel & Conference	\$1,121.88	\$1,800.10	\$1,251.55	\$1,200.00	_____
E 601-49400-340 Advertising	\$0.00	\$94.50	\$0.00	\$0.00	_____
E 601-49400-350 Printing & Publishing	\$973.00	\$1,149.75	\$1,102.50	\$1,513.33	_____
E 601-49400-361 General Liability Ins	\$5,222.05	\$2,814.97	\$400.64	\$450.00	_____
E 601-49400-362 Property Insurance	\$0.00	\$2,720.64	\$2,074.00	\$2,100.00	_____
E 601-49400-363 Automotive Insurance	\$1,388.00	\$850.83	\$227.75	\$350.00	_____
E 601-49400-367 Workers Compensation	\$2,956.28	\$3,886.89	\$4,790.33	\$5,269.36	_____
E 601-49400-381 Electric Utilities	\$13,665.25	\$16,979.92	\$16,981.17	\$16,500.00	_____
E 601-49400-420 Depreciation Expense	\$238,989.00	\$241,395.98	\$0.00	\$239,000.00	_____
E 601-49400-430 Miscellaneous Expense	\$3,784.83	\$493.68	\$151.53	\$0.00	_____
E 601-49400-432 Uncollectable Checks	\$52.70	\$0.00	\$0.00	\$0.00	_____

City of Menahga
3-Year Expenditures Budget Work Sheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2022 Budget	UnderLine
E 601-49400-433 Dues and Subscriptions	\$250.00	\$2,229.72	\$534.60	\$550.00	_____
E 601-49400-437 Licenses & Permits	\$282.13	\$3,730.85	\$325.15	\$325.15	_____
E 601-49400-440 Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 601-49400-500 Capital Outlay	\$2,264.33	\$0.00	\$0.00	\$0.00	_____
E 601-49400-600 Principal	\$0.00	\$169.70	\$0.00	\$0.00	_____
E 601-49400-604 2015 G.O. Water Rev Note	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 601-49400-610 Interest	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 601-49400-630 Spec Assessment Refund	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 601-49400-990 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 601-49400-999 CoVid-19	\$0.00	\$3,371.99	\$0.00	\$0.00	_____
Dept 49400 Water Utilities	\$398,950.74	\$391,927.60	\$143,410.33	\$416,433.81	
Dept 49410 Water Plant					
E 601-49410-302 Construction Expense	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 601-49410-303 Engineering Fees	\$2,592.00	\$0.00	\$0.00	\$0.00	_____
E 601-49410-305 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 601-49410-350 Printing & Publishing	\$0.00	\$0.00	\$0.00	\$0.00	_____
Dept 49410 Water Plant	\$2,592.00	\$0.00	\$0.00	\$0.00	
Dept 49420 PFA Debt/2015B Bonds					
E 601-49420-600 Principal	\$2,569.96	\$2,430.00	\$15,145.00	\$18,967.50	_____
E 601-49420-610 Interest	\$0.00	\$0.00	\$0.00	\$2,967.50	_____
Dept 49420 PFA Debt/2015B Bonds	\$2,569.96	\$2,430.00	\$15,145.00	\$21,935.00	
Dept 49451 Water Tower Construction					
E 601-49451-302 Construction Expense	\$0.00	\$0.00	\$0.00	\$893,075.00	_____
E 601-49451-303 Engineering Fees	\$0.00	\$0.00	\$30,712.50	\$71,212.50	_____
E 601-49451-305 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	_____
E 601-49451-350 Printing & Publishing	\$0.00	\$0.00	\$273.25	\$0.00	_____
E 601-49451-437 Licenses & Permits	\$0.00	\$0.00	\$300.00	\$0.00	_____
Dept 49451 Water Tower Construction	\$0.00	\$0.00	\$31,285.75	\$964,287.50	
Fund 601 WATER FUND	\$404,112.70	\$394,357.60	\$189,841.08	\$1,402,656.31	

City of Menahga
3-Year Revenue Budget Work Sheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2022 Budget	UnderLine
Fund 601 WATER FUND					
Dept 00000 Miscellaneous					
R 601-00000-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 601-00000-31020 Delinquent Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 601-00000-31050 TIF Penalties, Interest	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 601-00000-33405 Spec Assess - Current	\$3,028.06	\$941.81	\$655.95	\$1,500.00	_____
R 601-00000-33406 Spec Assess - Direct Pay	\$6,993.36	\$0.00	\$0.00	\$0.00	_____
R 601-00000-33407 Spec Assess - Delinquent	\$2,132.02	-\$4,520.93	\$1,653.78	\$1,000.00	_____
R 601-00000-33410 State Aid - PERA	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 601-00000-33411 Spec Assess Penalty/Interest	\$354.19	\$357.74	\$2,977.08	\$500.00	_____
R 601-00000-34955 Miscellaneous Receipts	\$337.39	\$125.17	\$116.16	\$100.00	_____
R 601-00000-34956 Sale of Land & Property	\$0.00	\$21.38	\$0.00	\$0.00	_____
R 601-00000-36200 Interest Earnings	-\$100.00	\$0.00	\$0.00	\$0.00	_____
R 601-00000-37100 Water Revenue	\$188,642.38	\$210,224.77	\$187,851.31	\$250,000.00	_____
R 601-00000-37130 Customer CR Bal	\$1,790.34	\$254.02	\$8,833.38	\$800.00	_____
R 601-00000-37150 Turn On/Off Fees	\$1,903.70	\$1,566.15	\$1,260.51	\$1,400.00	_____
R 601-00000-37160 Penalties/Interest	\$1,394.37	\$1,084.91	\$1,894.65	\$2,200.00	_____
R 601-00000-37170 State Test Fee	-\$65.54	\$3,553.69	\$4,497.77	\$5,569.56	_____
R 601-00000-37171 Connection Fees	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 601-00000-37180 Meter Bottom	\$6.80	\$10.00	\$5.00	\$50.00	_____
R 601-00000-37200 Sewer Revenues	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 601-00000-37240 Sewer Pond Fee 2008	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 601-00000-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 601-00000-39102 Compensation-Loss Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 601-00000-39210 CAPITAL CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 601-00000-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 601-00000-99000 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	_____
Dept 00000 Miscellaneous	\$206,417.07	\$213,618.71	\$209,745.59	\$263,119.56	
Dept 49400 Water Utilities					
R 601-49400-36213 Ameritrade Net Inc/Decr FV Inv	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 601-49400-36214 Ameritrade Dividend/Interest	\$11,276.27	\$2,811.24	\$0.00	\$0.00	_____
R 601-49400-36235 Refunds & Reimbursements	\$0.00	\$0.00	\$5,236.00	\$0.00	_____
Dept 49400 Water Utilities	\$11,276.27	\$2,811.24	\$5,236.00	\$0.00	
Dept 49410 Water Plant					
R 601-49410-33412 State/Fed Grants	\$0.00	\$0.00	\$0.00	\$0.00	_____
Dept 49410 Water Plant	\$0.00	\$0.00	\$0.00	\$0.00	

City of Menahga
3-Year Revenue Budget Work Sheet

Account Descr	2019 Amt	2020 Amt	2021 YTD Amt	2022 Budget	UnderLine
Dept 49420 PFA Debt/2015B Bonds					
R 601-49420-36200 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	_____
Dept 49420 PFA Debt/2015B Bonds	\$0.00	\$0.00	\$0.00	\$0.00	
Dept 49451 Water Tower Construction					
R 601-49451-33400 State Grants and Aids	\$0.00	\$0.00	\$0.00	\$995,000.00	_____
R 601-49451-36301 Loan Origination Fee	\$0.00	\$0.00	\$0.00	\$0.00	_____
R 601-49451-36302 Loan Closing Costs	\$0.00	\$0.00	\$0.00	\$0.00	_____
Dept 49451 Water Tower Construction	\$0.00	\$0.00	\$0.00	\$995,000.00	
Fund 601 WATER FUND	\$217,693.34	\$216,429.95	\$214,981.59	\$1,258,119.56	

Council Action Request Form



CITY OF MENAHGA
"The Gateway to the Pines"

115 2nd St NE - PO Box C
 Menahga, MN 56464
 218-564-4557
 www.cityofmenahga.com

Action Requested

<input checked="" type="checkbox"/> Action/Motion <input type="checkbox"/> Discussion <input type="checkbox"/> Informational Item <input type="checkbox"/> Consent Agenda Items	<input type="checkbox"/> Report <input type="checkbox"/> Resolution <input type="checkbox"/> Other _____
--	--

Regarding: Fee Schedule

Date of Meeting: January 3, 2022 **Total time requested:**

Department Requesting Action: Administration

Presenting at Meeting: Betty J Thomsen

Background Supporting Documentation Enclosed

The agenda packets included the current fee schedule for the City accompanied by a spreadsheet that provides the fees charged by the cities of Menahga, Sebeka and Park Rapids for comparison purposes. These fees bear some consideration, discussion and action. I would advocate that the Mayor appoint two representatives from the council to work with the Administrator and determine what, if any, changes they wish to present to the full council for approval at the February work session.

Options Supporting Documentation Enclosed

Recommendations The Menahga City Council approves the following by Motion:

Mayor Olson appoint two council representatives to work on the fee schedule with the City Administrator and present the fee schedule for council approval at the February work session.

Financial Implications: \$	Comments
Funding Source: Fire Fund	
Budgeted: <input type="checkbox"/> Yes <input type="checkbox"/> No	

Action	Voting in Favor	Voting Opposed
Motion:	<input type="checkbox"/> Olson	<input type="checkbox"/> Olson
Second:	<input type="checkbox"/> Tomperi	<input type="checkbox"/> Tomperi
<input type="checkbox"/> Passed	<input type="checkbox"/> Huebner	<input type="checkbox"/> Huebner
<input type="checkbox"/> Failed	<input type="checkbox"/> Keranen	<input type="checkbox"/> Keranen
<input type="checkbox"/> Tabled	<input type="checkbox"/> Warmbold	<input type="checkbox"/> Warmbold

Signatures

City of Menahga 2021 Fee Schedule



Table of Contents

Administrative Traffic Citations..... 3

Alcoholic Beverage Licenses and Permits..... 3

Animal Control Fees 3

Application Filing Fees (Filing fees are nonrefundable) 3

Campground Fees (Taxes may apply) 3

Data Requests 3

Cemetery 3

Election Fees 3

Miscellaneous 4

Utilities..... 4

Monthly Water Rates 4

Monthly Waste Water Rates 4

Fire Emergency Response Services.....5

Administrative Traffic Citations	
Traffic offenses (per citation)	\$ 60.00
Traffic citation hearing (per hearing)	\$ 50.00

Alcoholic Beverage Licenses and Permits	
Off-sale non-intoxicating	\$ 75.00
Club license – one year	\$ 200.00
One day event permit	\$ 50.00

Animal Control Fees	
Dog license – one year license – expires one year from date of issue	\$ 5.00
Lost tag fee	\$ 5.00
Animal impound fee – per day	\$ 15.00

Application Filing Fees (Filing fees are nonrefundable)	
Conditional Use Permit	\$ 250.00
Variance Request	\$ 150.00
Rezone Request	\$ 150.00
Land Use Permit	\$ 40.00
After-the-fact permit – double original fee	
Assessment search	\$ 15.00

Campground Fees (Taxes may apply)	
Dump fee	\$ 10.00
Pavilion rental – per day	\$ 37.00
Nightly campsite rental:	
Primitive	\$ 22.00
Campsite with electric	\$ 27.00
Campsite with electric and water	\$ 32.00
Weekly campsite rental:	
Primitive	\$ 120.00
Campsite with electric	\$ 150.00
Campsite with electric and water	\$ 180.00

Data Requests	
Copies of requested data – per page, up to 100 pages, single-sided black and white copies	\$.25
Copies of requested data – per page, up to 100 pages, double-sided black and white	\$.50
Copies of requested data in excess of 100 pages – actual cost of staff time, materials and mailing costs (MN AAC 1205.0300)	
CD or Flash Drive	\$ 25.00

Cemetery	
Cemetery lot	\$ 250.00

Election Fees	
Candidate Filing Fee	\$ 2.00

Miscellaneous	
Notary fee	\$ No charge
Burning permit	\$ No charge
Non-Sufficient Funds (NSF) – per item	\$ 30.00
Fax – per page	\$.50
Photocopies – Single sided, black and white – per page	\$.25
Photocopies – Double sided, black and white – per double page	\$.35
Street sweeping – per hour	\$ 75.00
Snow plowing – per hour	\$ 145.00
Nuisance clean-up – per hour	\$ 100.00
Resident price for 5-gallon bucket of salt/sand mix (resident provides bucket)	\$ 3.00
City maps	\$ 5.00
Monument location assistance – per hour, one hour minimum, two hour maximum assistance allowed per property	\$ 25.00

Utilities	
Utility late fees - \$5 per month for every month bill is unpaid	\$ 5.00
Duplicate utility bill for rental properties – per month, per residence	\$.50
Certification of delinquent utility accounts to county – per utility account	\$ 50.00
Connection/Disconnection fee	\$ 50.00
Connection/Disconnection fee on holidays and/or weekends	\$ 125.00
Refusing to grant meter read access (per incident)	\$ 100.00
Tampered meter – actual cost to replace meter	
Utility mailing list	\$ 50.00

Monthly Water Rates	
(Each account is charged a meter base rate and a usage rate)	
Federal Testing Fee	\$.81
Monthly base rate for all users:	\$ 17.53
Monthly usage rate for all users:	
0 – 2,000 gallons (per gallon)	\$.00294
2,001 – 4,000 gallons (per gallon)	\$.00368
Over 4,000 gallons (per gallon)	\$.00497
Bulk water rate – per 1,000 gallons	\$ 10.00

Monthly Waste Water Rates	
(Each account is charged a meter base rate and a usage rate)	
Monthly base rate for all users:	\$ 14.58
Monthly usage rate for all users (per gallon):	\$.00346
Monthly debt service fee:	
Residential	\$ 13.00
Multi-family – per meter	\$ 12.00
Commercial/Institutional/Nursing Home – per meter	\$ 17.00

Fire Fighter Emergency Response Services		
Billing Item:	Allocation/Staffing:	Rate/Hour:
Mobilization (base charge)	\$500.00 base charge/call	\$ N/A
Fire engine 4855	1 unit / up to 4 Personnel	\$ 275.00
Pump Tender 4861	1 unit	\$ 230.00
Tender 4860	1 unit	\$ 230.00
Pump/Tender 4862	1 unit	\$ 275.00
Additional Tank	1 unit	\$ Day 25.00
EQ van 4875	1 unit	\$ 100.00
4871, 4872	1 unit	\$ 125.00
ATV/UTV 4873,4874	1 unit	\$ 60.00
Additional Personnel	1 Personnel	\$ 15.00

	A	B	C	D	E
1	Alcoholic Beverage Licenses and Permits	Menahga	Sebeka	Park Rapids	
2	Off-sale non-intoxicating	\$ 75.00			
3	3.2 Off Sale (annually)		\$ 60.00		
4	Off-sale beer (annually)			\$ 50.00	
5	Club License	\$ 200.00	Statute Limits	\$ 300.00	under 200 members
6	One Day Event permit	\$ 50.00			
7	Temporary on-sale 3.2 beer (day)			\$ 25.00	
8	3.2 On-sale (annual)		\$ 150.00		
9	On-sale beer (annually)			\$ 150.00	
10	3.2 Temp on-sale (1-3 days)		\$ 20.00		
11	On-Sale wine (annually)		\$ 200.00	\$ 250.00	
12	Liquor License (annually)		\$ 1,200.00	\$ 1,800.00	
13	Sunday Liquor License (annually)		\$ 200.00	\$ 200.00	
14	On-sale Brewer taproom license (annually)			\$ 300.00	
15	Off-sale brewer taproom license (annually)			\$ 240.00	
16	Sunday brewer taproom license (annually)			\$ 200.00	
17					
18	Animal Control Fees				
19	Dog License - (yr - from date of issue)	\$ 5.00	\$ 10.00		
20	Dog license - non-neutered/spayed (year)			\$ 10.00	
21	Dog License - neutered/sprayed (year)			\$ 5.00	
22	Lost Tag -Menagha (duplicate tag in PR)	\$ 5.00		\$ 1.00	
23	Impound (per day per dog)		\$ 10.00		
24	Poultry Permit (one time fee)			\$ 25.00	
25	Dangerous Dog			\$ 200.00	
26	Dangerous Dog appeal hearing fee (per appeal)			\$ 150.00	
27	Animal impound fee - per day	\$ 15.00			
28	Impound (per day per dog)				
29					
30	Application Filing Fees (filing fees are nonrefund) -Bldg				
31	Conditional Use Permit	\$ 250.00		\$ 175.00	
32	Variance Request	\$ 150.00		\$ 175.00	
33	Rezone Request	\$ 150.00		\$ 175.00	

	A	B	C	D	E
34	Land Use Permit	\$ 40.00			
35	After-the-fact permit - double original fee				
36	Assessment Search	\$ 15.00	\$ 10.00	\$ 25.00	
37	Zoning Amendment			\$ 175.00	
38	Zoning Amendment when Comp plan revision is required			\$ 175.00	
39	Preliminary Plats/PUDS \$225.00 + \$15.00 per lot			\$ 225.00	
40	Minor Subdivision			\$ 75.00	
41	Land Division - lot splits			\$ 25.00	
42	Vacation of public land			\$ 125.00	
43	House		\$ 100.00		
44	Any other addition to house		\$ 50.00		
45	Garage (attached/detached)		\$ 50.00		
46	Deck/Sidewalk/Cement Slab/Approach		\$ 35.00		
47	Sign/Fence/Storage Building		\$ 35.00		
48	Sign Permit			\$ 25.00	
49	Temp/portable sign permit			\$ 10.00	
50	Banner - before placement			\$ 25.00	
51	Banner - after placement			\$ 50.00	
52	Banner - security deposit			\$ 50.00	
53	Commercial/Ag/Industrial (\$100 + \$2.50 per 100 sq ft for anything over 5000 sq ft)		\$ 100.00		
54	Variance/Conditional Use/Interm Uses/vacating requests - Plus *		\$ 125.00		
55	* plus \$400 deposit for expenses				
56					
57	Campground Fees				
58	Dump fee	\$ 10.00	\$ 5.00		
59	Pavilion rental - per day	\$ 37.00			
60	Shelter Reservation must be pd in advance (No charge-Lions, C& C or Boy S)		\$ 40.00		
61	Nightly campsite rental - primitive	\$ 22.00	\$ -		
62	Nightly campsite rental - with electric	\$ 27.00	\$ 30.00		
63	Nightly campsite rental with electric and water	\$ 32.00			
64	Weekly campsite rental - primitive	\$ 120.00			
65	Weekly campsite rental - with electric	\$ 150.00			
66	Weekly campsite rental with electric and water	\$ 180.00			

	A	B	C	D	E
67	Camping - weekly (7 nights - paid in advance)		\$ 180.00		
68	Camping -(4 weeks paid in advance)		\$ 725.00		
69	Seasonal (Memorial Day - Labor Day)		\$ 2,000.00		
70	Tenting - no electric - per night		\$ 15.00		
71	Tenting weekly - no electric		\$ 90.00		
72	Tenting monthly - no electric - paid in advance		\$ 325.00		
73	Tenting seasonal - no electric Memorial Day - Labor Day		\$ 600.00		
74	Dance Permit			\$ 10.00	
75	Outdoor concert permit per day			\$ 10.00	
76	Parade Permit \$10/block - maximum fee of \$150.00 per event				
77					
78					
79	Data Requests/Miscellaneous				
80	Copies of requested data - per page (0-100) ss black/white + staff time	\$ 0.25			
81	Copies of requested data - per page (0-100)ds black/white	\$ 0.50			
82	Copies of requested date in excess of 100 pages - actual cost of				
83	staff time, materials and mailing costs (MN AAC 1205.0300)				
84	CD or Flash Drive	\$ 25.00			
85	Copies per page		\$ 0.25		
86	Photocopies - SS, black & white - per page	\$ 0.25			
87	Photocopies - DS, black and white - per double page	\$ 0.35			
88	FAX - per page	\$ 0.50			
89	FAX/scan/email (sending \$2 for 1st pag & 50 cents for additional		\$ 2.00		
90	FAX/scan/email (receiving \$1 for 1st page & 10 cents for additional		\$ 1.00		
91	FAX \$1 per page plus long distance			\$ 10.00	
92	Extensive files over 20 pages - per page charge + time & postage				
93	Police Incident report - up to 10 pages			\$ 5.00	
94	Police Incident report - 10-20 pages \$5.00 + 25 cents per page				
95	Police Insurance Reports			\$ 5.00	
96	Police Photo copies			\$ 0.25	
97	Police cassesets/video copies - per tape			\$ 25.00	
98	Laminating - card		\$ 2.50		
99	Laminating - sheet		\$ 5.00		

	A	B	C	D	E
100	Maps - large size	\$ 5.00		\$ 15.00	
101	Zoning code book			\$ 25.00	
102	Comp plan book			\$ 25.00	
103	City council packets (exempt for official newspaper)			\$ 10.00	
104	Surcharge dishonored checks	\$ 30.00		\$ 30.00	
105	Monument location assistance - per hr, 1 hr min, 2 max per property	\$ 25.00			
106	Chairs/Tables \$2.00 per table and 50 cents per chair per day		X		
107	Building Rental - new city hall - per room per day		\$ 25.00		
108	Impound Vehicle (per day)		\$ 15.00		
109	Junkyard License Permit		\$ 100.00		
110	Cigarette License (annual)		\$ 50.00		
111	Notary fee	\$ -	\$ 1.00		
112	Burning Permit	\$ -			
113	Nuisance Clean-up - pr hour	\$ 100.00			
114					
115	Cemetery	\$ 250.00			
116	Cemetery lot		\$ 250.00		
117	Graves		\$ 200.00		
118	Winter Burial (not pd by county assist funerals)		\$ 100.00		
119	One (1) Cremations per an existing grave		\$ 50.00		
120	Grave location				
121					
122	Election Fees	\$ 2.00	\$ 2.00		
123	Candidate Filing fee				
124					
125	Fire Department		\$ 400.00		
126	Fire Call per call			\$ 500.00	
127	Fire Call - \$500 for 1st hour and \$300 for each additional hour				
128	Car Accident Response per call		\$ 400.00		
129	Car Accident Response w/Jaw of Life		\$ 400.00		
130	To Fill Private Swimming Pools /per trip *		\$ 50.00		
131	* 3000 gallons minimum \$5.00 per 1000 plus base rate				
132					

	A	B	C	D	E
133	Equipment with operator				
134	Street Sweeping - per hour	\$ 75.00			
135	Snow Plowing - per hour	\$ 145.00			
136	Loader with operator - per hour		\$ 110.00		
137	Bobcat with operator - per hour		\$ 100.00		
138	Sanding		\$ 80.00		
139	Black Dirt - bucket Load		\$ 30.00		
140	Black Dirt - per yard		\$ 10.00		
141	Mowing yards - per hour minimum of 1 hour		\$ 45.00		
142					
143	Utilities				
144	Utility late fees-per month for every month bill is unpaid	\$ 5.00			
145	Duplicate utility bill for rental properties - per month/per residence	\$ 0.50			
146	Cert of delinquent utility accounts to county - per utility account	\$ 50.00			
147	Connection/Disconnection fee	\$ 50.00	\$ 55.00		
148	Connection/Disconnection fee on holidays and/or weekends	\$ 125.00	\$ 55.00		
149	Refusing to grant meter read access (per incident)	\$ 100.00			
150	Tampered meter - actual cost to replace meter				
151	Utility mailing list	\$ 50.00			
152					
153	Monthly water rates (each acc't is charged a meter base rate & usage rate)				
154	Monthly base rate for all users	\$ 16.31			
155	Monthly useage rate for all users:				
156	0-2,000 gallons (per gallon)	.00274			
157	2,001 - 4,000 gallons (per gallon)	.00342			
158	Over 4,000 gallons (per gallon)	.00462			
159	Bulk Water rate - per 1,000 galloons	10.00			
160					
161	Quarterly Water - Park Rapids				
162	Water Connection Fee (at time of connection)			\$ 375.00	
163	Residential & Commerical water base fee - per quarter			\$ 17.50	
164	Fees are per 1,000 gallons				
165	* 0 - 15,000			\$ 3.99	

	A	B	C	D	E
166	* 15,001 - 30,000			\$ 4.31	
167	*30,001 - 45,000			\$ 4.78	
168	* 45,001 and above			\$ 5.25	
169					
170	Monthly Waste Water Rate (each acc't is charged a meter base rate & usage rate)				
171	Monthly base rate for all users:	\$ 14.58			
172	Monthly useage rate for all users (per gallon):	0.00346			
173	Monthly debt service fee:				
174	* Residential	13.00			
175	* Multi-family - per meter	12.00			
176	* Commercial/Institutional/Nursing Home - per meter	17.00			
177					
178	Quarterly Sewer - Park Rapids				
179	Sewer connection Fee (at time of connection)				
180	Sewer rate - base rate of \$10.00 then \$3.58 per 1,000 gallons				
181	Sewer Accounts only - per quarterly water billing cycle			\$ 43.74	
182	Well Head protection fee - per quarter			\$ 0.75	
183	State mandated water testing fee - per quarter			\$ 1.59	
184	Private sewer installer fee			\$ 75.00	
185	Meter replacement remote			\$ 100.00	
186	New 5/8" meter - cost plus freight				
187	Irrigation water base fee - quarterly			\$ 17.50	
188	Irrigation water rates same as other water rates				
189	Meter horn - cost plus 10-20%				
190	Mtr mounting bracket cost & freight plus 10-20%				
191	Line valves - cost & freight plus 10-20%				
192					
193	Excavation Permit fee			\$ 25.00	
194	Right-of-way permit fee			\$ 25.00	
195	Obstruction Permit fee			\$ 25.00	
196					
197	Administrative Traffic Citations				
198	Traffic offenses (per citation)	\$ 60.00			

	A	B	C	D	E
199	Traffic citation hearing (per hearing)	\$ 50.00			
200	Parking Fine			\$ 10.00	
201	Impound Vehicle			\$ 50.00	
202	Vehicle storage \$10.00/day after 24 hours			X	
203					
204	Equipment				
205	Large truck - per hour			\$ 95.00	
206	Water truck - per hour			\$ 75.00	
207	Propatch unit - per hour			\$ 110.00	
208	Pick-up truck - per hour			\$ 45.00	
209	Large riding mower - per hour			\$ 50.00	
210	Tractor mower - per hour			\$ 60.00	
211	Small mower - per hour			\$ 45.00	
212	Road Grader - per hour			\$ 85.00	
213	Payloader - per hour			\$ 110.00	

Projects for 2022:

- Water Tower
 - Construction
 - Accurate accounting of revenues/expenditures
- Union Contract for Supervisory Staff
- Union Contract for Teamsters – Local 346 – Expires 12/31/2022
- Review & Update Personnel Policies
- Review & Update Job Descriptions – these should include the physical demands of the position and the work environment
- Review & Update Fee Schedule
- Conduct Performance Appraisals
- Records Retention
- Training for Planning Commission
- Cemetery Expansion

***Profit Loss Summary By Fund YTD©**

As of December 2021

	December 2021	YTD Totals
101 GENERAL FUND		
Revenues	\$273,019.70	\$1,163,903.74
Expenditures	\$61,627.70	\$1,279,453.15
Gain(Loss) GENERAL FUND	\$211,392.00	(\$115,549.41)
211 Police Department		
Revenues	\$0.00	\$0.00
Expenditures	\$0.00	\$0.00
Gain(Loss) Police Department	None	None
220 Fire Department		
Revenues	\$0.00	\$500.00
Expenditures	\$0.00	\$0.00
Gain(Loss) Fire Department	None	\$500.00
226 ECONOMIC DEV REVOLVING LN FD		
Revenues	\$666.96	\$2,096.22
Expenditures	\$0.00	\$0.00
Gain(Loss) ECONOMIC DEV REVOLVING LN FD	\$666.96	\$2,096.22
228 TIF DISTRICT PEDRO		
Revenues	\$0.00	\$0.00
Expenditures	\$0.00	\$0.00
Gain(Loss) TIF DISTRICT PEDRO	None	None
231 TIF DISTRICT C STORE		
Revenues	\$0.00	\$0.00
Expenditures	\$0.00	\$0.00
Gain(Loss) TIF DISTRICT C STORE	None	None
232 TIF DISTRICT COTTAGE HOUSE		
Revenues	\$0.00	\$0.00
Expenditures	\$0.00	\$0.00
Gain(Loss) TIF DISTRICT COTTAGE HOUSE	None	None
233 TIF DISTRICT 1-6 PLEASANT PINE		
Revenues	\$0.00	\$18,372.88
Expenditures	\$0.00	\$16,411.28
Gain(Loss) TIF DISTRICT 1-6 PLEASANT PINE	None	\$1,961.60
235 Learning Center		
Expenditures	\$0.00	\$0.00
Gain(Loss) Learning Center	None	None
303 1990 CITY HALL DEBT FUND		
Revenues	\$0.00	\$62.46
Expenditures	\$0.00	\$0.00

***Profit Loss Summary By Fund YTD©**

As of December 2021

	December 2021	YTD Totals
Gain(Loss) 1990 CITY HALL DEBT FUND	None	\$62.46
304 2012A FIRE TRUCK		
Revenues	\$0.00	\$0.00
Expenditures	(\$59,865.63)	\$25,815.63
Gain(Loss) 2012A FIRE TRUCK	\$59,865.63	(\$25,815.63)
307 WATER SEWER DEBT		
Revenues	\$0.00	\$20,518.09
Expenditures	\$0.00	\$0.00
Gain(Loss) WATER SEWER DEBT	None	\$20,518.09
310 2012a NURSING HOME DEBT FUND		
Revenues	\$59,865.63	\$386,650.14
Expenditures	\$59,865.63	\$59,865.63
Gain(Loss) 2012a NURSING HOME DEBT FUND	None	\$326,784.51
311 2003 IMPROVEMENT DEBT FUND		
Revenues	\$0.00	\$165.36
Expenditures	\$0.00	\$0.00
Gain(Loss) 2003 IMPROVEMENT DEBT FUND	None	\$165.36
312 2004 IMPROVEMENT DEBT FUND		
Revenues	\$0.00	\$160.15
Expenditures	\$0.00	\$0.00
Gain(Loss) 2004 IMPROVEMENT DEBT FUND	None	\$160.15
313 2006 UTILITY/STREET IMPROV		
Revenues	\$0.00	\$0.00
Expenditures	\$0.00	\$0.00
Gain(Loss) 2006 UTILITY/STREET IMPROV	None	None
314 SPECIAL PROJECT DEBT FUND		
Revenues	\$0.00	\$0.00
Expenditures	\$0.00	\$0.00
Gain(Loss) SPECIAL PROJECT DEBT FUND	None	None
315 2009 GO IMPROVEMENT		
Revenues	\$0.00	\$33.51
Expenditures	\$0.00	\$0.00
Gain(Loss) 2009 GO IMPROVEMENT	None	\$33.51
316 2013 STREET & UTILITY IMPROVEM		
Revenues	\$0.00	\$99,704.31
Expenditures	\$0.00	\$3,300.00
Gain(Loss) 2013 STREET & UTILITY IMPROVEM	None	\$96,404.31
317 2015B Imp. Refunding GO Bond		

***Profit Loss Summary By Fund YTD©**

As of December 2021

	December 2021	YTD Totals
Revenues	\$0.00	\$46,020.43
Expenditures	\$0.00	\$6,726.25
Gain(Loss) 2015B Imp. Refunding GO Bond	None	\$39,294.18
404 2009 CSAH 21		
Revenues	\$0.00	\$0.00
Expenditures	\$0.00	\$0.00
Gain(Loss) 2009 CSAH 21	None	None
406 CAPITAL PROJECTS-EQUIPMENT		
Revenues	\$0.00	\$20.00
Expenditures	\$0.00	\$0.00
Gain(Loss) CAPITAL PROJECTS-EQUIPMENT	None	\$20.00
412 DNR CITY PARK PROJECT		
Revenues	\$0.00	\$0.00
Expenditures	\$0.00	\$0.00
Gain(Loss) DNR CITY PARK PROJECT	None	None
413 2013 STREET & UTILITY IMP CONS		
Revenues	\$0.00	\$0.00
Expenditures	\$0.00	\$0.00
Gain(Loss) 2013 STREET & UTILITY IMP CONS	None	None
414 2017 N.H. CONST-CAPITAL PROJ		
Revenues	\$0.00	\$67,634.38
Expenditures	\$0.00	\$67,634.38
Gain(Loss) 2017 N.H. CONST-CAPITAL PROJ	None	None
415 2020a Bond		
Revenues	\$0.00	\$53,955.81
Expenditures	\$0.00	\$9,796.08
Gain(Loss) 2020a Bond	None	\$44,159.73
416 Region 5 Energy Initiative		
Revenues	\$0.00	\$10,000.00
Gain(Loss) Region 5 Energy Initiative	None	\$10,000.00
601 WATER FUND		
Revenues	\$22,909.59	\$232,655.18
Expenditures	\$4,080.78	\$192,081.90
Gain(Loss) WATER FUND	\$18,828.81	\$40,573.28
602 SEWER FUND		
Revenues	\$23,668.79	\$291,733.02
Expenditures	\$5,399.82	\$314,667.73
Gain(Loss) SEWER FUND	\$18,268.97	(\$22,934.71)

***Profit Loss Summary By Fund YTD©**

As of December 2021

	December 2021	YTD Totals
603 Street Department		
Revenues	\$0.00	\$0.00
Expenditures	\$0.00	\$0.00
Gain(Loss) Street Department	None	None
607 CEMETERY FUND		
Revenues	\$0.00	\$2,250.00
Expenditures	\$0.00	\$296.50
Gain(Loss) CEMETERY FUND	None	\$1,953.50
609 MUNICIPAL LIQUOR FUND		
Revenues	\$2,998.54	\$1,136,274.18
Expenditures	\$58,965.19	\$1,001,571.45
Gain(Loss) MUNICIPAL LIQUOR FUND	(\$55,966.65)	\$134,702.73
755 GET HOOKED ON FISHING		
Revenues	\$1,456.97	\$1,456.97
Expenditures	\$0.00	\$0.00
Gain(Loss) GET HOOKED ON FISHING	\$1,456.97	\$1,456.97
760 SOUNDS OF SPIRIT LAKE		
Revenues	\$11,188.30	\$20,104.07
Expenditures	\$0.00	\$13,470.66
Gain(Loss) SOUNDS OF SPIRIT LAKE	\$11,188.30	\$6,633.41
765 BRE PROJECTS		
Revenues	\$0.00	\$0.00
Expenditures	\$0.00	\$0.00
Gain(Loss) BRE PROJECTS	None	None
770 Frisbee Golf		
Expenditures	\$0.00	\$0.00
Gain(Loss) Frisbee Golf	None	None
800 American Rescue Plan		
Revenues	\$0.00	\$71,142.74
Expenditures	\$0.00	\$0.00
Gain(Loss) American Rescue Plan	None	\$71,142.74
999 Covid 19-		
Expenditures	\$0.00	\$0.00
Gain(Loss) Covid 19-	None	None
Grand Total City of Menahga Gain(Loss)	\$265,700.99	\$634,323.00

Council Action Request Form



CITY OF MENAHGA
"The Gateway to the Pines"

115 2nd St NE - PO Box C
 Menahga, MN 56464
 218-564-4557
 www.cityofmenahga.com

Action Requested

<input checked="" type="checkbox"/> Action/Motion <input type="checkbox"/> Discussion <input type="checkbox"/> Informational Item <input type="checkbox"/> Consent Agenda Items	<input type="checkbox"/> Report <input type="checkbox"/> Resolution <input type="checkbox"/> Other _____
--	--

Regarding: USI Contract

Date of Meeting: January 3, 2022 **Total time requested:**

Department Requesting Action: Administration

Presenting at Meeting: Betty J Thomsen

Background Supporting Documentation Enclosed

USI Consulting Group Inc., (formerly Hildi Inc) has been preparing the Menahga Fire Department's GASB Statements 67 & 68. These are mandatory reports. In the past the City Administrator has signed this agreement online. Until you get a City Administrator I would prefer that the Mayor be authorized to sign this agreement as it will make for a smoother transition for your future Administrator as emails requesting this in the future will come directly to cmenahga@wcta.net and not to an individual and rather than changing that online signature twice it would be best to handle it in this fashion.

Options Supporting Documentation Enclosed

The cost for this is \$2,450 for the base year (cycle ending 12/31/21) and \$1,100 for the projection year (cycle ending 12/31/22) Wish I had had this data in hand when preparing the budget, as there was no line item in the fire fund budget for audit (which would have triggered an inquiry and led to this contract). Hopefully there will be some wiggle room within the adopted budget for the 2022 cost of \$1,100. Capital Outlay in this fund was budgeted at \$14,500 - depending on what is actually spent you may be able to adjust the budget in that line item to account for this \$1,100. Notice arrives in Dec giving you time to make that budget adjustment.

Recommendations The Menahga City Council approves the following by Motion:

To enter into the Agreement for consulting Services with USI Consulting Group, Inc. (formerly Hildi Inc) for the Actuarial Rollforward Report Under GASB Statements 67 & 68 and to authorize the Mayor to execute the Agreement.

Financial Implications: \$2450 & \$1100	Comments
Funding Source: Fire Fund	
Budgeted: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Action	Voting in Favor	Voting Opposed
Motion:	<input type="checkbox"/> Olson	<input type="checkbox"/> Olson
Second:	<input type="checkbox"/> Tomperi	<input type="checkbox"/> Tomperi
<input type="checkbox"/> Passed	<input type="checkbox"/> Huebner	<input type="checkbox"/> Huebner
<input type="checkbox"/> Failed	<input type="checkbox"/> Keranen	<input type="checkbox"/> Keranen
<input type="checkbox"/> Tabled	<input type="checkbox"/> Warmbold	<input type="checkbox"/> Warmbold

Signatures

AGREEMENT FOR CONSULTING SERVICES

This Agreement for Consulting Services ("Agreement") is entered into and dated December 22, 2021 by and between USI Consulting Group, Inc. (formerly Hildi Inc.) with offices located at 8000 Norman Center Drive, Suite 400, Bloomington, MN 55437 (hereinafter referred to as the "Consultant") and the City of Menahga with offices located at 115 2nd Street NE, PO Box C, Menahga, MN 56464 (hereinafter referred to as the "Company"). Company and Consultant are jointly referred to as the "parties."

IN CONSIDERATION OF THE MUTUAL PROMISES CONTAINED HEREIN, AND FOR OTHER GOOD AND VALUABLE CONSIDERATION, THE SUFFICIENCY OF WHICH IS HEREBY ACCEPTED, THE PARTIES MUTUALLY AGREE AS FOLLOWS:

1. Description of Services. Consultant will perform certain services for Company upon terms and conditions specified herein and as such services are more particularly described in Exhibit(s), which are attached hereto and incorporated by this reference.
2. Prices and Payment. Company agrees to pay Consultant the fees set forth in the applicable Exhibit(s). Consultant anticipates invoicing the Company monthly for services provided. Payment will be due in full within fifteen (15) days of receipt of Consultant's invoice. Company agrees to pay interest on all overdue amounts at a rate of twelve percent (12%) per annum or the rate allowed by law, which ever is less, plus costs of collection, court costs, and reasonable attorney fees on all such amounts.
3. Travel Expenses. Company agrees to reimburse Consultant for its reasonable and necessary out-of-pocket lodging, transportation, and food incurred at the Company's request. Consultant agrees to provide reasonable expense documentation. Whenever possible, Consultant agrees to take advantage of travel discounts. All air travel by Consultant shall be on major national or regional airlines, and Consultant and its representatives may keep their frequent flier miles earned for their personal usage.
4. Ownership of Work Product. Ownership of, and all rights in, the work product which is the subject matter of this Agreement (the "Work"), including trademarks, patents and copyrights applicable to same, shall belong exclusively to Company. The parties expressly agree to consider as a "work made for hire" any Work ordered or commissioned by the Company which qualifies as such under the United States copyright laws. To the extent that the Work cannot be a "work made for hire" or where necessary for any other reason, Consultant will provide Company with all such assignments of rights, covenants and other assistance which may be required for Company, through trademark, patent or copyright applications or otherwise, to obtain the full benefit of the rights provided for herein. If the Work contains materials previously developed or copyrighted by Consultant or others, Consultant grants and agrees to grant to Company, or obtain for Company, an unrestricted, royalty-free license to use and copy such materials. Any license so

granted or obtained shall include the right for Company to grant an unrestricted, royalty-free license to any affiliate of Company. Consultant is allowed to retain one copy of the Work for archival purposes. Consultant shall place a copyright notice on the Work at Company's request. The Work shall be considered "Information" under the Section entitled "Nondisclosure."

5. Nondisclosure. Any technical or business information, including, but not limited to, computer programs, files, specifications, drawings, sketches, models, samples, tools, cost data, customer information, financial data, business or marketing plans or other data, whether oral, written or otherwise ("Information"), furnished or disclosed to Consultant hereunder or in contemplation hereof, shall remain Company's property. No license, express or implied, under any trademark, patent or copyright is granted by Company to Consultant by virtue of such disclosure. All such information in written, graphic or other tangible form shall be returned to the Company immediately upon request and copies shall be returned to the Company or, at Company's option, certified by Consultant as having been located and destroyed. Consultant shall be allowed to retain one copy of the Information for archival purposes. Unless such Information was previously known to Consultant free of any obligation to keep it confidential, is lawfully obtained by Consultant from any source other than Company or has been or is subsequently made public by Company or a nonparty to this Agreement, is approved for release by written authorization of the Company, or is required by law to be disclosed in response to a valid order of a court of competent jurisdiction or authorized governmental agency, provided the Company receives adequate notice to allow it to request a protective order and the Consultant reasonably cooperates with the Company's efforts to receive a protective order, it shall be kept confidential by Consultant for the benefit of Company, shall be used only in performing under this Agreement and shall not be used for other purposes except upon such terms as may be agreed upon by Company in writing. Consultant shall take reasonable steps to protect such Information to a similar extent that Consultant protects its own Information.

6. Liability. Consultant shall indemnify Company and its affiliates against, and shall hold Company and its affiliates harmless from, any loss, damage, expense or liability that may in any way arise out of or result from the performance of Consultant hereunder and caused by or resulting from the gross negligence or intentional misconduct of Consultant, including but not limited to any knowing infringement, or claim of infringement, of any patent, trademark, copyright, trade secret or other proprietary right of a third party or of Consultant or anyone claiming through Consultant who may be eligible to terminate any assignment or transfer made hereunder pursuant to the terms of the copyright laws up to the amount paid by the Company to the Consultant under a given applicable Exhibit(s). Consultant shall defend or settle, at its own expense, any action or suit against Company or its affiliates for which it is responsible hereunder. Company shall notify Consultant of any such claim, action or suit and shall reasonably cooperate with the Consultant (at Consultant's expense) to facilitate the defense of any such claim.

7. Limitation. In no event shall company or consultant be liable, one to the other, for indirect, special, incidental, or consequential damages arising out of or in connection with the furnishing, performance or use of any products or services provided pursuant to this agreement.
8. Limited Warranties. Consultant warrants and represents that it has full authority to enter into this Agreement and to consummate the transactions contemplated hereby and that this Agreement is not in conflict with any other agreement to which Consultant is a party or by which it may be bound.

Consultant warrants and represents that Consultant has the proper skill, training and background so as to be able to perform in a competent and professional manner and that all work will be performed in accordance with professional standards in the industry and/or field.
9. Headings. Section headings used in this Agreement are for convenience only, have no legal significance, and in no way change the construction or meaning of the terms hereof.
10. Insurance. Upon request by Company, Consultant shall provide to Company, copies of certificates of insurance evidencing the workers compensation, general liability and automobile insurance coverage that Consultant has in effect and Consultant shall maintain such insurance in effect through the duration of the Agreement.
11. Amendment and Waiver. No provision of this Agreement may be modified, waived, terminated or amended except by a written instrument executed by the parties. No waiver of a material breach of any provision of this Agreement shall constitute a waiver of any subsequent breach of the same or other provisions hereof.
12. Relationship. The Consultant shall be and act as an independent contractor hereunder, and neither Consultant nor any employee, agent, associate, representative or subcontractor shall be deemed to be employees of the Company for any purpose whatsoever.
13. Force Majeure. Neither party will be liable for any failure or delay in performance due to any cause beyond its reasonable control, including, but not limited to acts of nature, strikes, fire, flood, explosion, riots, or wars, provided that personnel changes, including unanticipated employee departures, shall not be considered to be an event or condition of force majeure.

14. **Notices.** All notices and other communications required or permitted under this Agreement shall be in writing, and hand delivered or sent by registered or certified mail, return-receipt requested, postage prepaid, or by overnight delivery service and shall be effective upon receipt at the following addresses or as either party shall have notified the other party:

If to Company: Ms. Elizabeth Olson
 Mayor
 City of Menahga
 115 2nd Street NE, PO Box C
 Menahga, MN 56464

If to Consultant: USI Consulting Group, Inc.
 8000 Norman Center Drive
 Suite 400
 Bloomington, MN 55437
 Attn: Jill Urdahl, FSA
 Practice Leader/Consulting Actuary

15. **Assignment.** Consultant shall not assign this Agreement or delegate the services to be performed hereunder, in whole or in part, or any of its rights, interest, or obligations hereunder without Company's express written consent.
16. **Law Government.** This Agreement shall be governed by the laws of the State of Minnesota, without regard to or application of conflicts of law rules or principles.
17. **Taxes.** Consultant shall assume full responsibility for the payment of all taxes imposed by any federal, state, local taxes or foreign taxing authority and all contributions imposed or required under unemployment insurance, social security and income tax laws, with respect to performance of services for Company hereunder.
18. **Termination.** Any Exhibit(s) to this Agreement may be terminated by either party upon thirty (30) days written notice to the other party. This Agreement may be terminated by either party upon ninety (90) days written notice to the other party. Company agrees to pay for all services provided by Consultant and related travel expenses incurred by Consultant through the date of termination of the Exhibit(s) and/or the Agreement as applicable.
19. **Entire Agreement.** This constitutes the entire agreement between the parties regarding the subject matter hereof. This Agreement shall be binding on the affiliates, administrators, executors, heirs, successors in interest, or assigns of Consultant.

IN WITNESS WHEREOF, authorized representatives of the Company and the Consultant have executed this Agreement in duplicate.

Company: City of Menahga

Consultant: USI Consulting Group, Inc. (formerly Hildi Inc.)

By: _____
(Authorized Signature)

By:  _____
(Authorized Signature)

Name: _____
(Print or Type)

Name: Jill Urdahl

Title: _____
(Print or Type)

Title: Minnesota Practice Leader/Consulting Actuary

Date: _____

Date: December 22, 2021

(Please Note: A signature is required on both page 5 and page 6. Thank you.)

**Exhibit 1 to
AGREEMENT FOR CONSULTING SERVICES
Consultant and Rate Schedule**

Consultant Representative's Name	Title	Effective Start Date	Expected End Date
USI Consulting Group, Inc. (formerly Hildi Inc.) Actuaries and Consultants	Consulting Actuaries	TBD	TBD
Base Fees			
<p align="center">The approximate budget for consulting services is as follows:</p> <ul style="list-style-type: none"> • GASB 67&68 Actuarial Valuation (Base Year): \$2,450 • GASB 67&68 Actuarial Valuation (Projection Year): \$1,100 <p>These Base Actuarial Fees include the following:</p> <ul style="list-style-type: none"> • An Actuarial Report including all information required by GASB Statement 67&68 for the Relief Association pension plan. USICG will provide an electronic copy. • Availability via conference call to discuss the results and answer questions. • Teleconferencing with the actuaries on pending or anticipated issues which may affect the actuarial valuation/report. If any work is needed based on one of the outcomes of a teleconference, a fee will be agreed upon before any work is initiated. • Periodic memos and telephone calls to provide updates on developments that may affect future actuarial reports. <p>The term of the Agreement for Consulting Services is for the January 1, 2021 GASB 67&68 actuarial valuation and a roll-forward valuation for the following year. The Base Year valuation can be used for the plan (Relief Association) disclosure cycle ending December 31, 2020 and the plan sponsor (city) disclosure cycle ending December 31, 2021. The Projection Year report can be used for the Relief Association disclosure cycle ending December 31, 2021 and the City disclosure cycle ending December 31, 2022.</p> <p>All quotes assume the plan provisions and assumptions remain unchanged from the last actuarial valuation (if applicable). Additional charges may occur if there is out of scope work due to inaccurate or insufficient data provided by the Company, changes in funding or investment policy, changes to plan provisions, or proportionate share calculations.</p>			

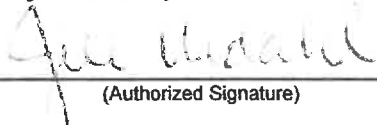
SERVICES OR REQUIREMENTS:

The Agreement for Consulting Services is dated December 22, 2021.

Company: City of Menahga

Consultant: USI Consulting Group, Inc. (formerly Hildi Inc.)

(Authorized Signature)



(Authorized Signature)

(Date)

December 22, 2021

(Date)

(Please Note: A signature is required on both page 5 and page 6. Thank you.)

Menahga Fire Department

**Actuarial Rollforward Report
Under GASB Statements 67 & 68**

Valuation Date:	January 1, 2019
Plan Fiscal Year Beginning:	January 1, 2019
Plan Fiscal Year Ending:	December 31, 2019
Employer Fiscal Year Beginning:	January 1, 2020
Employer Fiscal Year Ending:	December 31, 2020

Hildi Inc

Table of Contents

Actuarial Certification	3
Executive Summary	4
Summary of Results	4
Events & Decisions	4
Plan Accounting	5
Reconciliation of Changes in Net Pension Liability	5
Sensitivity to Changes in Discount Rate	5
GASB 68 Pension Expense	6
GASB 67 Liability Summary	7
GASB 68 Amortization Bases	7
Plan Assets	8
Plan Asset Reconciliation	8
Glossary	9

Actuarial Certification

We have prepared an actuarial rollforward of the Menahga Fire Department Pension Plan as of December 31, 2019 to enable the plan sponsor to satisfy the accounting requirements under Statements of Governmental Accounting Standards Nos. 67 and 68. The results set forth in this report reflect the provisions of the plan communicated to us through December 31, 2019. This report should not be used for other purposes or relied upon by any other person without prior written consent from Hildi Incorporated.

This report is based on participant and financial data provided by Menahga Fire Department and is summarized in this report. An audit of the financial and participant data provided was not performed, but we have checked the data for reasonableness as appropriate based on the purpose of the valuation. We have relied on all the information provided, including plan provisions and asset information, as complete and accurate.

A range of results, different from those presented in this report, could be considered reasonable. The numbers are not rounded, but this is for convenience and should not imply precision. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law. Due to the limited scope of this assignment, we did not perform an analysis of the potential range of such future measurements.

All costs, liabilities and other factors under the plan were determined in accordance with generally accepted actuarial principles and procedures using assumptions that we believe reasonably estimate the anticipated experience of the plan. The calculations reported herein are consistent with our understanding of the provisions of GASB Statements 67 and 68.

Actuarial computations under Statements of Governmental Accounting Standards are for the purposes of fulfilling employer accounting requirements and trust accounting requirements. Computations for other purposes may differ significantly from the results shown in this report.

We are available to answer any questions on this material, or to provide explanations or further details, as may be appropriate. The undersigned credentialed actuaries meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained in this report.


Michael J. Born, FSA

Hildi Incorporated
11800 Singletree Lane, Suite 305
Minneapolis, MN 55344
P 952.934.5554
December 2020

Executive Summary

This report has been prepared for the Menahga Fire Department Pension Plan, for the plan year beginning January 1, 2019 and ending December 31, 2019, to assist in complying with the reporting and disclosure requirements under GASB Statements 67 and 68. Menahga Fire Department has implemented GASB 67 for the fiscal year beginning January 1, 2015.

Summary of Results

The results below reflect initial implementation in the fiscal year ending December 31, 2015. GASB liabilities have been valued using a split interest rate based on the estimated investment return on the pension fund for the funded portion of liabilities and the estimated yield of 20-Year AA-rated municipal bonds for the unfunded portion of liabilities. The overall discount rate is 4.25%.

GASB Accounting Summary	December 31, 2019
1. Liabilities	
a. Total Pension Liability	383,939
b. Gross Service Cost	16,963
c. Valuation Salary	N/A
2. GASB Funded Status	
a. Total Pension Liability (TPL)	383,939
b. Fiduciary Net Position (FNP)	<u>(494,976)</u>
c. Net Pension Liability (NPL), a. + b.	(111,037)
d. Funded Ratio	129%
e. NPL as % of Payroll, c. / 1.d.	N/A
3. Pension Expense Under GASB 68	
a. For Fiscal Year ending December 31, 2019	47,564
b. For Fiscal Year ending December 31, 2020	(8,505)
4. Discount Rate	4.25%

Events & Decisions

This report is an addendum to the actuarial valuation report issued for this plan as of January 1, 2019. Actuarial data, assumptions, and methods are as described in that previous report with the following exceptions:

- No changes to plan provisions, assumptions, or methods since the prior report.

Plan Accounting

Reconciliation of Changes in Net Pension Liability

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
1. Balances at January 1, 2019	351,324	417,227	(65,903)
2. Changes from the prior year:			
a. Service Cost	16,963		16,963
b. Interest Cost	15,652		15,652
c. Assumption Changes	0		0
d. Plan Changes	0		0
e. Municipal Contributions		3,000	(3,000)
f. Nonemployer Contributions		14,570	(14,570)
g. Projected Investment Return		18,106	(18,106)
h. Gain or Loss	0	42,073	(42,073)
i. Benefit Payments	0	0	0
j. Administrative Expenses		0	0
k. Other Changes	0	0	0
3. Total Net Changes	32,615	77,749	(45,134)
4. Balances at December 31, 2019	383,939	494,976	(111,037)

Sensitivity to Changes in Discount Rate

	1% Decrease	Selected Discount Rate	1% Increase
1. Net Pension Liability	(102,347)	(111,037)	(119,285)
2. Discount Rate	3.25%	4.25%	5.25%

Note: These exhibits should be used as the basis for financial reporting under GASB 67 for the fiscal year ending December 31, 2019 and under GASB 68 for the fiscal year ending December 31, 2020. As described in the GASB 68 standard, a one-year lookback may be used when preparing financial disclosures under GASB 68.

GASB 68 Pension Expense

Fiscal Year Ending	December 31, 2020	December 31, 2019
1. Components Of Pension Expense		
a. Service Cost	16,963	15,229
b. Interest Cost	15,652	13,427
c. Plan Changes	-	51,173
d. Liability Gain or Loss	(4,347)	(4,347)
e. Assumption Changes	161	161
f. Nonemployer Contributions*	(14,570)	(13,933)
g. Projected Investment Return	(18,106)	(17,614)
h. Investment Gain or Loss	(4,258)	3,468
i. Administrative Expenses	-	-
j. Other Changes	0	0
k. Total	(8,505)	47,564
2. Deferred Outflows of Resources		
a. Liability Losses	-	-
b. Assumption Changes	1,288	1,449
c. Investment Losses	-	12,576
d. Employer Contributions**	TBD	3,000
e. Total	1,288	17,025
3. Deferred Inflows of Resources		
a. Liability Gains	37,413	41,760
b. Assumption Changes	-	-
c. Investment Gains	25,239	-
d. Total	62,652	41,760
4. Future Recognition of Deferred Flows in Pension Expense (Fiscal Years Ending)		
a. December 31, 2020	N/A	(29)
b. December 31, 2021	(10,937)	(2,522)
c. December 31, 2022	(10,501)	(2,086)
d. December 31, 2023	(7,946)	469
e. December 31, 2024	(12,599)	(4,186)
f. December 31, 2025	(4,186)	N/A
g. Thereafter	(15,195)	(19,381)

* If contributions are recorded as employer income, they should not also be recorded as plan income.

** Under GASB 68, employer contributions made after the Measurement Date and on or before the Reporting Date must be disclosed as Deferred Outflows of Resources. If the contribution amount is not available at the time of this report, "TBD" is shown temporarily.

GASB 67 Liability Summary

Liabilities are determined as of the valuation date, then adjusted as necessary to the fiscal year-end date using standard actuarial processes.

Liabilities at Valuation Date	
1. Plan Year Beginning	January 1, 2019
2. Valuation Date	January 1, 2019
3. Discount Rate	4.25%
4. Present value of benefits	566,141
5. Accrued liability at Valuation Date	
a. Actives	272,922
b. Vested Terminations and Transfers	78,402
c. Retirees and Beneficiaries	-
d. Total Pension Liability at Valuation Date	351,324
6. Total Pension Liability at Year-End	383,939
7. Gross Normal Cost at Valuation Date	16,963

GASB 68 Amortization Bases

Outstanding amortization bases for Deferred Inflows and Outflows of Resources as of the employer fiscal year-end:

Date Established	LongType	Original Amount	Original Years	Remaining Amount	Remaining Years
1/1/2016	AssetGLOutflow	12,473	5	-	0
1/1/2017	LiabGLInflow	(20,295)	12	(13,527)	8
1/1/2017	AssumpOutflow	1,932	12	1,288	8
1/1/2017	AssetGLInflow	(2,160)	5	(432)	1
1/1/2018	AssetGLInflow	(12,811)	5	(5,122)	2
1/1/2019	LiabGLInflow	(29,196)	11	(23,886)	9
1/1/2019	AssetGLOutflow	23,291	5	13,973	3
1/1/2020	AssetGLInflow	(42,073)	5	(33,658)	4

Plan Assets

Plan Asset Reconciliation

Assets for Plan Year Ending	December 31, 2019	December 31, 2018
1. Value at Beginning of Year	417,227	405,971
a. Municipal Contributions	3,000	3,000
b. State Contributions	14,570	13,933
c. Employee Contributions	-	-
d. Other Nonemployer Contributions	-	-
e. Benefits paid	-	-
f. Non-investment expense paid	-	-
g. Return on plan assets	<u>60,179</u>	<u>(5,677)</u>
h. Value at End of Year	494,976	417,227
2. Rate of Return for Year	14.1%	-1.4%

Glossary

Total Pension Liability / Funding Target Liability: The portion of the present value of prospective benefits allocated to service before the valuation date in accordance with the actuarial cost method.

Fiduciary Net Position / Actuarial Value of Assets – Plan assets based on market value as of the valuation date including receivable contributions and offset by plan payables. Market values are sometimes smoothed to soften the impact of investment gains and losses.

Net Pension Liability: The difference between Total Pension Liability and Net Financial Position.

Actuarial Cost Method: Sometimes called “funding method,” a particular technique used by actuaries to establish the amount and incidence of the annual actuarial cost of pension plan benefits, or normal cost, and the related unfunded liability. Ordinarily, the annual contribution to the plan comprises the normal cost and an amount for amortization of the unfunded liability.

Normal Cost: A component of the Annual Pension Expense. The actuarial present value of benefits attributed by the benefit formula to services rendered by employees during that period based on assumptions as to future compensation levels. The interest rate used in determining the present value is the discount rate.

Annual Pension Expense: An accrual-basis measure of the periodic cost of an employer’s participation in a defined benefit pension plan.

Discount Rate – The single interest rate that will calculate the same Total Pension Liability as the rates used to calculate the funded and unfunded portion of Total Pension Liability.

Investment Return Assumption: The rate used to adjust a series of future payments to reflect the time value of money.

Plan Members: The individuals covered by the terms of the plan. The plan membership generally includes employees in active service, terminated employees who have accumulated benefits but are not yet receiving them, and retired employees and beneficiaries currently receiving benefits.

Required Supplementary Information (RSI): Schedules, statistical data, and other information that are an essential part of financial reporting. RSI should be presented with, but is not part of, the basic financial statements of a governmental entity.

The City Council of the City of Menahga, MN, is accepting audit proposals from firms licensed to practice in the state of Minnesota, to complete the audit of the City of Menahga for the year ending December 31, 2021. Proposals must be submitted to the City Administrator, City of Menahga, 115 Second Street NE, Menahga MN 56464 and received by the end of the business day on January 19, 2022.

Proposals should include the following services to be provided to the City:

- Prepare the financial statements and the note disclosures.
- Perform an audit of the financial statements of the City of Menahga for the year ending 12/31/2021.
- Prepare an Independent Auditors' Report expressing an opinion on the presentation of the financial statements in conformity with generally accepted accounting principles.
- Prepare a Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
- Prepare an Independent Auditors' Report on Compliance with Requirements that could have a Direct and Material Effect on Each Applicable to Each Major Program and on Internal Control over Compliance in Accordance with Title 2 CFR Part 200 subpart F (which superseded OMB Circular A-133 on December 26, 2013) if applicable.
- Prepare reporting requirements for all GASB Statements as applicable for the City.
- Prepare a Report on Compliance with Minnesota Legal Compliance Audit Guide for Local Government.
- Prepare a letter summarizing the results of the audit for the City Council and/or designated committees.
- Present audit results and comments relating to internal controls to the City Council and/or designated committees.
- Proactively serve as a resource to the City of Menahga throughout the year.
- Communicate the SAS #114 items to those charged with governance (city council) including:
 - The auditor's responsibility under generally accepted auditing standards.
 - Significant accounting policies.
 - Planned timing and scope of the audit.
 - Management representations.
 - Management judgments and accounting estimates.
 - Corrected and uncorrected misstatements, if any.
 - Other information in documents containing audited financial statements.
 - Disagreements with management, if any.
 - Management consultation with other accountants.
 - Major issues discussed with management prior to retention.
 - Difficulties encountered in performing the audit, if any.
- Work papers will be retained for seven years and will be made available to appropriate regulatory agencies upon request and with the permission of the City of Menahga. Work papers will also be made available to successor auditors upon request.

December 19, 2021

Wolf Lake Wolf Pack

I am reaching out to the Wolf Lake Wolf Pack for a donation for the Menahga Fire Department. We are looking at purchasing an Air Compressor. This Air Compressor will maintain air in the trucks so when we have a call the air tanks will be full to release the break, we will be able to air up tires, blow off are SCBA face masks after a fire call.

We do have small compressors on some of the trucks, but theses' compressor do not last long, and are not cheap to maintain, or replace.

We are looking to put in an 80-gallon 2 stage air compressor with an air dryer and piping for the Fire Hall.

Compressor \$2600.

Air Dryer \$600.

Air Piping \$1500.

Total \$4700.

Thank you,

Menahga Fire Department

Chief Dave Kicker
115 2nd. Street NE
Menahga, MN 56464
(218)639-8123

CITY OF MENAHGA, MINNESOTA

Resolution No. 2022-01

A Resolution Accepting Donation and Authorizing Purchase

WHEREAS, the City Council of the City of Menahga, Minnesota, does hereby accept the generous donation from the Wolf Lake Wolf Pack Baseball Club in the amount of \$4,700.00 to the Menahga Fire Fund, and;

WHEREAS the Menahga Fire Department is in need of an air compressor.

THEREFORE, LET IT BE RESOLVED that the City Council of the City of Menahga MN does hereby authorize the use of the donation in the amount of \$4,700 for the purchase of an air compressor and all the piping associated with it.

Adopted by the City Council of the City of Menahga, Minnesota this the 3rd day of January 2022.

Elizabeth Olson, Mayor

Betty J Thomsen, Temporary City Administrator