



CITY OF MINEOLA
2022-2023 PROPOSED **DRAFT** BUDGET

Mayor: Jayne Lankford
Mayor Pro-Tem: Sue Jones, Ward 1
Council Members: Terry Eaton, Ward 1
Jack Newman, Ward 2
Eric Carrington, Ward 2
Mitchell Tuck, Ward 3
Cassandra Sampson, Ward 3
City Manager: Mercy Rushing
Finance Director: Cindy Karch

Adopted: _____



City of Mineola

Fiscal Year 2022-2023

September _____

This budget will raise more revenue from property taxes than last year's budget by an amount of \$_____, which is a _____ percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$_____.

The members of the governing body voted on the budget as follows:

For:

Against:

Present and not voting:

Absent:

| Property Tax Rate Comparison | 2021-2022 | 2022-2023 |
|--|------------------|------------------|
| Property Tax Rate | \$0.482000/100 | \$0.535000/100 |
| No New Revenue Tax Rate | \$0.471711/100 | \$0.521513/100 |
| Voter Approval Tax Rate | \$0.482876/100 | \$0.562439/100 |
| No New Revenue Maintenance & Operations Tax Rate | \$0.394854/100 | \$0.442338/100 |
| Debt Rate | \$0.074203/100 | \$0.082682/100 |

Total debt obligation for the City of Mineola secured by property taxes is \$_____



City of Mineola
Texas

MISSION STATEMENT

The mission of the
City of Mineola

is to provide
exceptional services,
facilities and opportunities
with a government that is
progressive, open and responsive
to its citizens and future citizens.

Place Holder -
Ordinance

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City of Mineola – FY 2022-2023 Budget Timeline

| | |
|----------------|--|
| 5/20/2022 | Department Personnel Info due to City Secretary (comp payoff, medical insurance changes, retirement, promotions, certification pay, holiday pay) |
| 5/20/2022 | Department budget Line Item Requests due to City Secretary – Maintenance & Operations |
| 5/23-5/25 2022 | City Manager to meet with Department Heads and review/approve/amend budget requests |
| 6/3/2022 | Employee Reviews due to City Manager |
| 6/6/2022 | Council Workshop 6:00 PM Discuss Personnel & Capital O&M proposed projects |
| 6/27/2022 | Regular Council Meeting 5:30 PM Council Workshop to review first draft of budget |
| 7/25/2022 | Deadline to receive certified appraisal values from the appraiser |
| 7/25/2022 | Regular Council Meeting 5:30 PM Council Workshop to review second draft of budget |
| 8/19/2022 | DRAFT of BUDGET due (30 days prior to pass) *publish on website |
| 8/22/2022 | Regular Council Meeting 5:30 PM |
| 9/12/2022 | Special Council Meeting (& Workshop if needed) 5:30 PM (1) Public Hearing – BUDGET (2) Vote to adopt PROPOSED TAX RATE (3) Must take action on BUDGET (postpone) |
| 9/19/2022 | Council Meeting 5:30 PM (1) Public Hearing – TAX RATE (2) Approve BUDGET (3) Set TAX RATE |

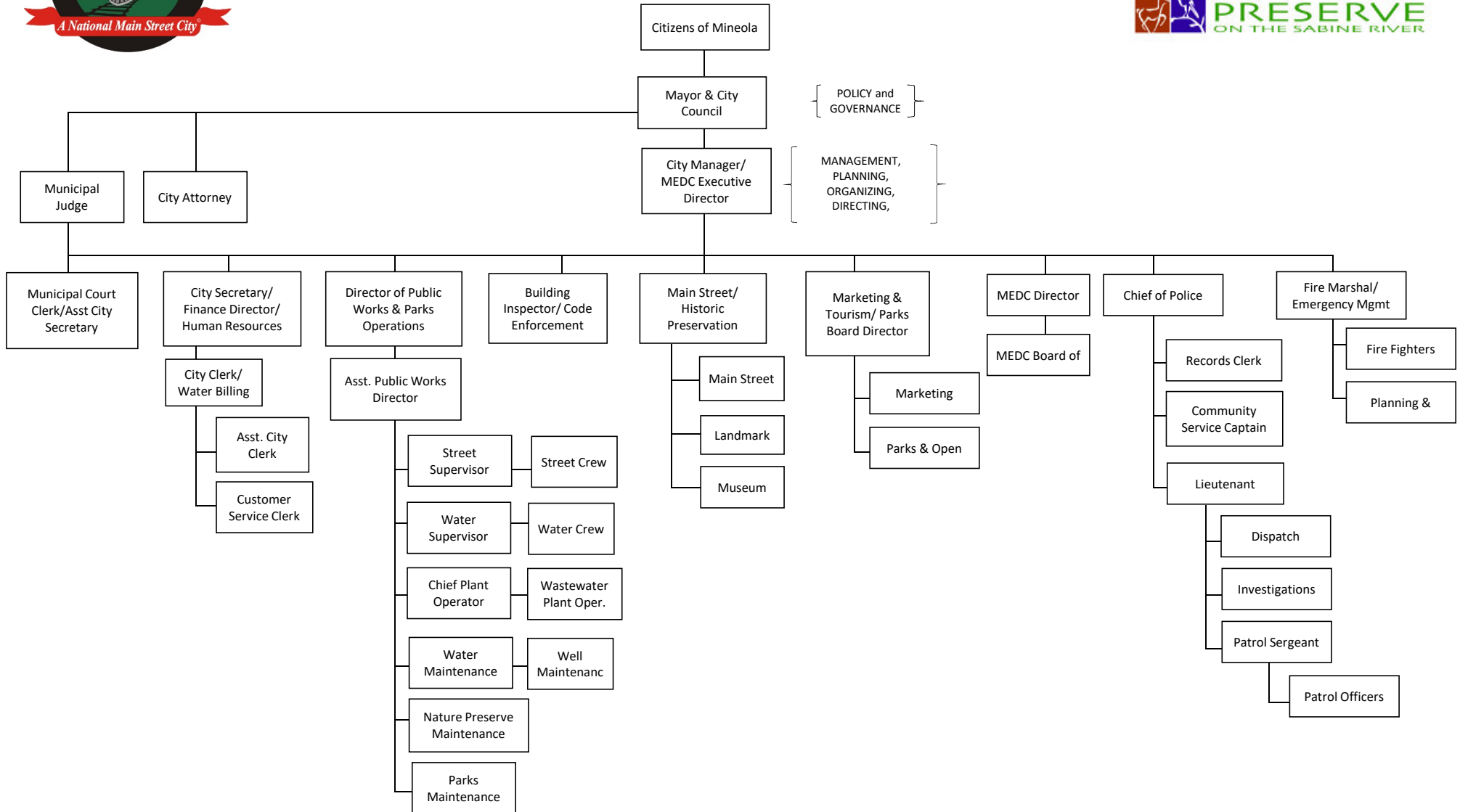
Budget Process

In April & May of each year, the City Department Heads begin submitting their budget requests based on the needs of each department. After careful review by the City Manager, a draft of the budget is presented to City Council. City Council provides input and direction for the city and the budget is adjusted to reflect their goals. The Council and Staff hold multiple workshops preparing and reviewing the budget. The final budget is adopted in September along with the tax rate. The budget is a working document and a “best guess” scenario that occasionally needs adjusting. Any changes to the budget throughout the year are done through a Budget Amendment Ordinance approved by council.



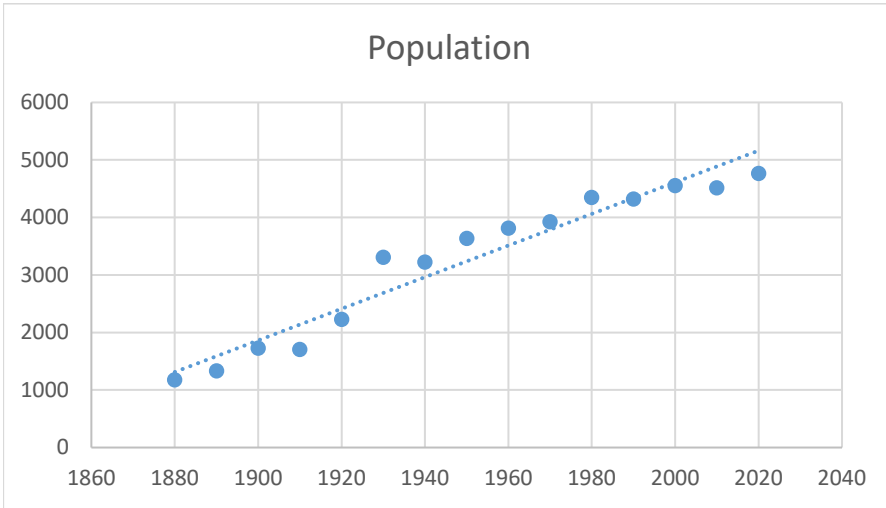
CITY OF MINEOLA

Organizational Chart (2022-2023)



Demographics

The City of Mineola population was 4,764 according to the 2020 United States Census. The population of Wood County is 45,054.



| Year | Population | % +/- |
|------|------------|-------|
| 1880 | 1175 | |
| 1890 | 1333 | 11.9% |
| 1900 | 1725 | 22.7% |
| 1910 | 1706 | -1.1% |
| 1920 | 2229 | 23.5% |
| 1930 | 3304 | 32.5% |
| 1940 | 3223 | -2.5% |
| 1950 | 3636 | 11.4% |
| 1960 | 3810 | 4.6% |
| 1970 | 3926 | 3.0% |
| 1980 | 4346 | 9.7% |
| 1990 | 4321 | -0.6% |
| 2000 | 4550 | 5.0% |
| 2010 | 4515 | -0.8% |
| 2020 | 4764 | 5.2% |

Average population growth since 1970 is 3.3% per year. 2010 to 2020 saw a 5.2% increase in population. City leaders anticipate a rapid population growth due to the completion of Toll 49, Sanderson Farms and multiple housing development projects inside and outside the city limits. Population projection to 2023 is 5,061.

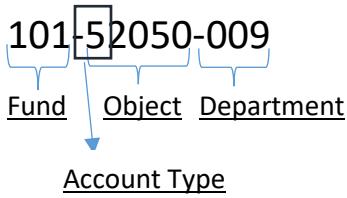
Employment

Mineola offers various retail, industrial, healthcare and professional employment.

| Leading Employers | | |
|--|--------------------------------|-----------------------|
| Name of Company | Type of Business | # of Employees |
| Mineola ISD | Education | 275 |
| Wal-Mart | Retail/Grocery Discount Store | 253 |
| Wood Memorial Nursing | Elderly Care | 83 |
| Trinidad Benham | Wholesale Dried Food Packaging | 78 |
| ETAS (East Texas Architectural Sheetmetal) | Manufacturing/Industrial | 66 |
| CNC Router & Plasma Inc. | Manufacturing/Industrial | 62 |
| Toliver Ford/Dodge | Automobile Dealership | 61 |
| Mineola Heights Healthcare Center | Elderly Care | 55 |
| Brookshire's | Grocery Store | 51 |
| Autumn Winds Assisted Living | Elderly Care | 49 |
| City of Mineola | Local Government | 49 |
| Sanderson Farms | Feed Mill Facility | 40 |
| | | 1,134 |
| Provided by: MEDC (Mineola Economic Development Corporation) | | |

City of Mineola General Ledger Account Structure

Each General Ledger in the chart of accounts has the following structure:



Fund (first three numbers) – identifies the fund the account belongs to

Object (fourth thru the eighth numbers) – unique number used to identify individual accounts. Objects stay the same across all funds and departments. For example, Office Supplies will be “52050” across all funds.

Department (last three numbers) – used to identify the individual department

Account Type (fourth number) – identifies revenue, expense or other

Funds

- 101 – General Fund
- 102 – Water Utility Fund
- 103 – Street Improvement Fund
- 105 – I&S GO Refunding Bond Series 2017
- 106 – Texas Community Development Block Grant Program
- 108 – I&S GO Refunding Bond Series 2019
- 109 – Water & Sewer Construction Fund
- 111 – I&S Series 2014 CO
- 115 – Mineola Economic Development Corp
- 116 – I&S GO Refunding Bond Series 2014
- 118 – Natural Resources
- 121 – Marketing & Tourism (HOT)
- 122 – Court Building & Security Fund
- 123 – Court Technology Fund
- 124 – Truancy Prevention & Diversion Fund
- 125 – Municipal Jury Fund
- 127 – Grant Fund (ARPA)
- 128 – I&S 2017 CO
- 130 – Museum Donation Fund
- 150 – Police Drug Enforcement Fund
- 151 – Police Department Working Fund
- 152 – Fire Department Capital Fund
- 191 – Consolidated Cash

Departments

- 006 – Police
- 007 – Fire
- 008 – Street
- 009 – Administration
- 011 – Community Development
- 016 – Municipal Court
- 017 – Water
- 018 – Wastewater
- 019 – Economic Development
- 020 – Parks & Natural Resources
- 021 – Marketing

Account Types

- 1 – Assets
- 2 – Liabilities
- 3 – Equity
- 4 – Revenue
- 5 – Expenditures

Occasionally an account will have an extra 5-6 digit code after the department, for example: **102-53020-018-MN172**. This indicates a Project Code. Project codes are assigned for certain projects that need to be tracked and itemized within a department. Mostly these are used for construction and engineering projects. They are assigned by the project code given by the engineering firm.

Project Codes

General Fund (101)

RRP – Rail Road Park

WINE – Wine Train

Water Fund (102)

100213 – Emergency Response Preparedness Plan

MN165 – Water System Corrosively Study

MN166 – Emergency 18-inch Sewer Line Repair

MN167 – AWIA Emergency Response Plan

MN169 – AWIA Risk Resiliency Assessment

MN171 – Blackmon Meadows Water Line

MN172 – WWTP Discharge Permit Renewal

MN175 – Water System Monitoring Plan

Water & Sewer Construction Fund (109)

MN160 – Sanderson Farms Utility Extension

MN162 – Wastewater Treatment Plant Improvements

MN163 – Water Tank Painting

MN164 – Stone Street Sewer Improvements

Mineola Economic Development

100188 – Park Central Road Extension

Types of Funds

City funds are further divided into different types for accounting purposes.

1. Governmental Funds are the general operating funds of the city not assigned to other activities. These include departments like police, fire, administration and other governmental activities.
2. Special Revenue Funds are used to separate specific revenues restricted for specific purposes.
3. Debt Service Funds are used for repayment of bonds.
4. Capital Projects Funds are funds allocated to specific infrastructure and capital projects.
5. Proprietary Funds/Enterprise funds include the water utility fund and are operated similarly to a business. The government is providing a good or service to the public and are financed primarily by user fees.

1. Governmental Funds: 101, 103, 118, 127, 151
2. Special Revenue Funds: 106, 115, 121, 122, 123, 124, 125, 130, 150
3. Debt Service Funds: 105, 108, 111, 116, 128
4. Capital Projects Funds: 103, 109, 152
5. Proprietary Funds/Enterprise Funds: 102

Cash Balance Projections

Audit recommendations are to have at least three months of operating expenses reserved in each fund. City Management goal is to retain an equivalent of six months operating reserves.

Average Expenditures per Quarter per Fund (past three years)

| | |
|--------------------|----------------|
| General Fund | \$1,350,603.90 |
| Water Utility Fund | \$ 621,827.60 |

Year End Cash Balance Projections

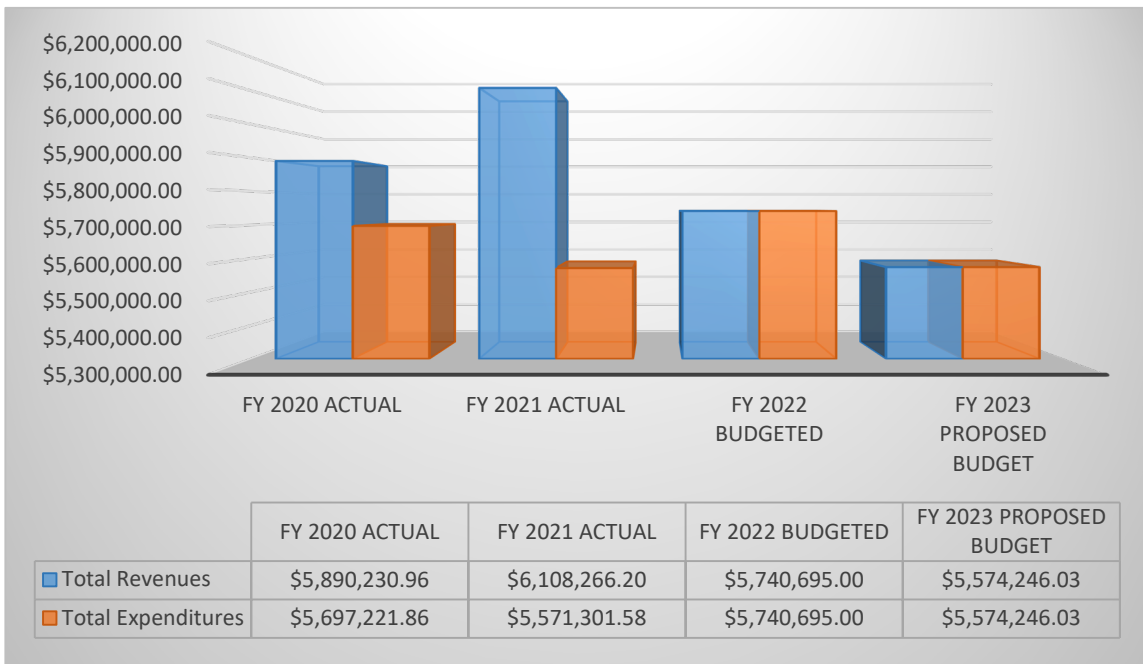
| Fund | Description | Balance as of 10/1/2021 | Projected Revenues | Projected Expenditures | Balance Projected on 9/30/2022 | Net Change |
|------|--|----------------------------|-----------------------|---------------------------|--------------------------------------|---------------------|
| 101 | General Fund | 1,561,286.71 | 5,243,595.33 | 5,195,929.92 | 1,608,952.12 | 47,665.41 |
| 102 | Water Utility Fund | 1,343,681.49 | 2,791,525.00 | 2,780,005.79 | 1,355,200.70 | 11,519.21 |
| 103 | Street Construction Fund | - | - | - | - | - |
| 105 | I&S GO Refunding Bond Series 2017 | 97,492.81 | 340,650.00 | 335,650.00 | 102,492.81 | 5,000.00 |
| 106 | Texas Community Development Block Gra | 100.00 | - | - | 100.00 | - |
| 108 | I&S GO Refunding Bond Series 2019 | 1,819.18 | 205,823.55 | 205,823.55 | 1,819.18 | (0.00) |
| 109 | Water & Sewer Construction Fund | 4,560,458.84 | 4,210,250.64 | 1,266,010.90 | 7,504,698.58 | 2,944,239.74 |
| 111 | I&S Series 2014 CO | 13,400.43 | 378,190.00 | 378,190.00 | 13,400.43 | - |
| 115 | Mineola Economic Development Corp | 869,569.23 | 934,058.00 | 772,342.00 | 1,031,285.23 | 161,716.00 |
| 116 | I&S GO Refunding Bond Series 2014 | 9,751.52 | 105,900.00 | 105,900.00 | 9,751.52 | - |
| 118 | Natural Resources | 43,101.19 | 192,005.00 | 194,116.70 | 40,989.49 | (2,111.70) |
| 121 | Marketing & Tourism | 11,273.09 | 127,550.00 | 128,262.00 | 10,561.09 | (712.00) |
| 122 | Court Building & Security Fund | 1,364.14 | 2,700.00 | 2,700.00 | 1,364.14 | - |
| 123 | Court Technology Fund | 2,648.57 | 3,600.00 | 3,600.00 | 2,648.57 | - |
| 124 | Truancy Prevention & Diversion Fund | 4,883.50 | 2,000.00 | - | 6,883.50 | 2,000.00 |
| 125 | Municipal Jury Fund | 97.85 | 40.00 | - | 137.85 | 40.00 |
| 126 | Employee Health Ins Reimbursement Func | - | - | - | - | - |
| 127 | Grant Fund (ARPA) | 588,612.22 | 590,723.92 | 1,179,336.14 | - | (588,612.22) |
| 128 | I&S CO 2017 | - | 468,799.50 | 468,799.50 | - | - |
| 130 | Museum Donation Fund | - | 58,000.00 | 50,400.00 | 7,600.00 | 7,600.00 |
| 150 | Police Department Drug Enforcement | - | 16,185.62 | - | 16,185.62 | 16,185.62 |
| 151 | Police Department Working Fund | - | 32,420.28 | - | 32,420.28 | 32,420.28 |
| 152 | Fire Department Capital Fund | - | 126,024.64 | - | 126,024.64 | 126,024.64 |
| | | 9,109,540.77 | 15,830,041.48 | 13,067,066.50 | 11,872,515.75 | 2,762,974.98 |



GENERAL FUND

GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

| CATEGORIES | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 BUDGETED | FY 2023 PROPOSED BUDGET |
|----------------------|----------------------|----------------------|------------------|-------------------------|
| Total Revenues | \$ 5,890,230.96 | \$ 6,108,266.20 | \$ 5,740,695.00 | \$ 5,574,246.03 |
| Total Expenditures | \$ 5,697,221.86 | \$ 5,571,301.58 | \$ 5,740,695.00 | \$ 5,574,246.03 |
| Net Inc/(Exp) | \$ 193,009.10 | \$ 536,964.62 | \$ - | \$ - |

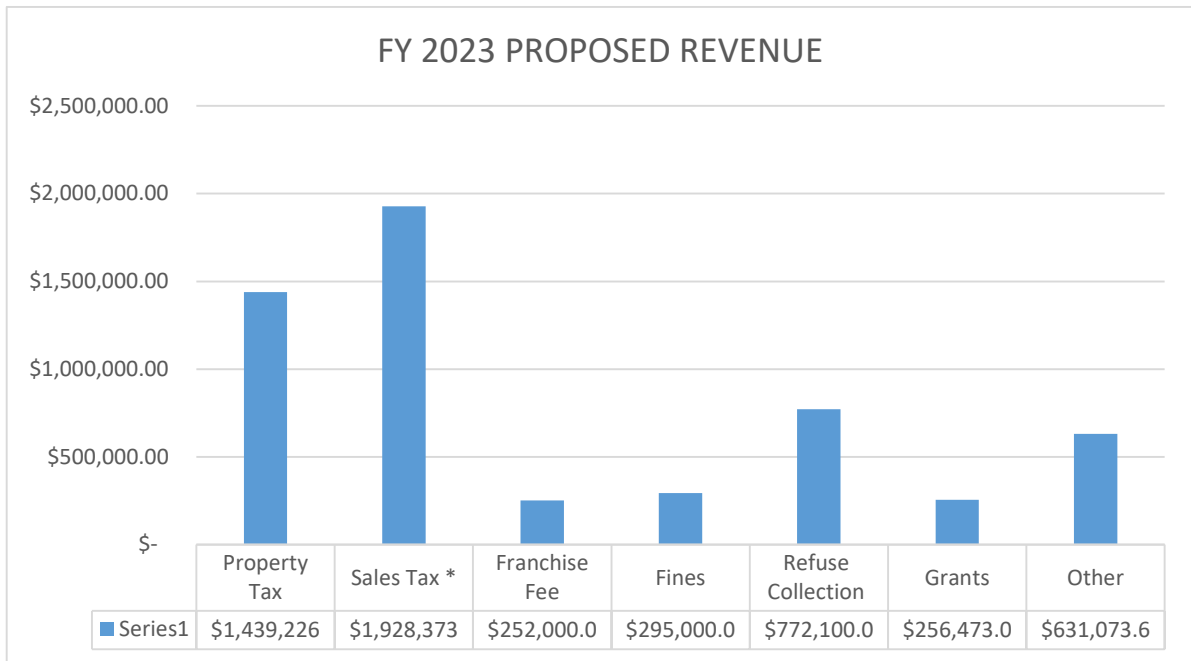


The proposed General Fund budget provides for Police, Fire, Streets, Administration, Community Development, and other governmental services. Total proposed General fund revenues and expenditures are at \$5,564,205.03 providing a balanced budget. Property taxes are increased 3.5% to support the climbing costs for goods, services, utilities and personnel.

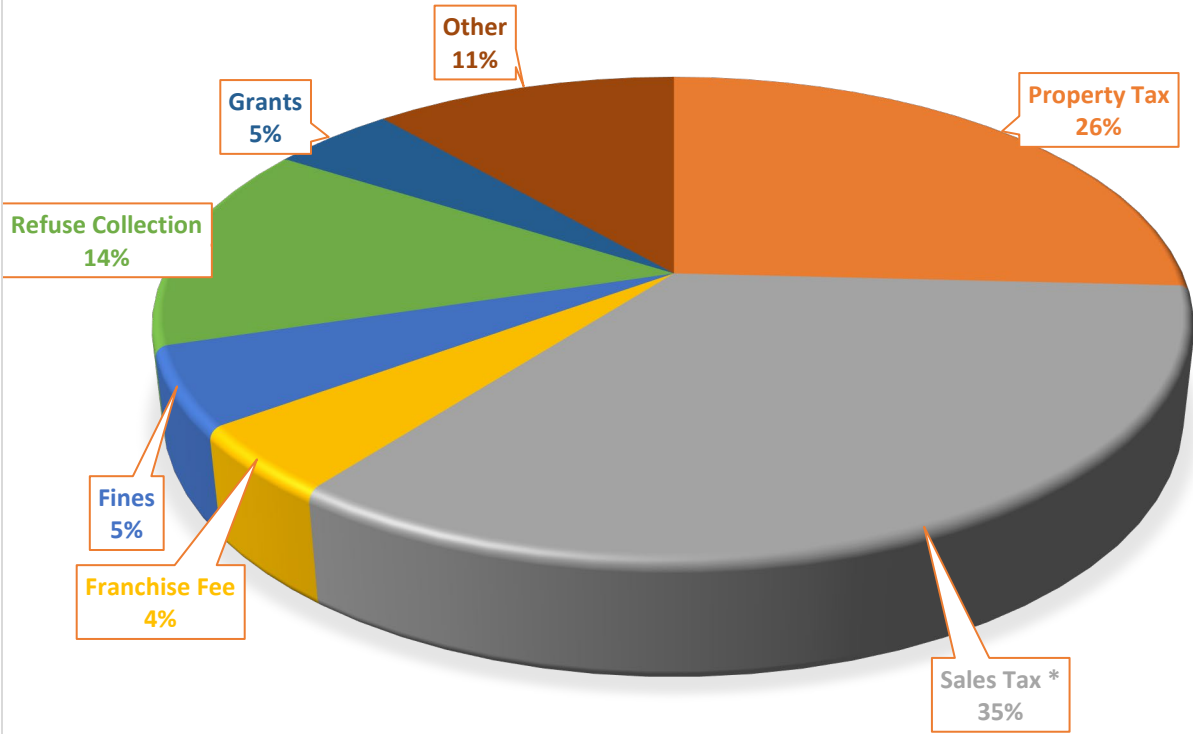
GENERAL FUND REVENUE SUMMARY

| CATEGORIES | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 BUDGETED | FY 2023 PROPOSED BUDGET |
|----------------------|------------------------|------------------------|------------------------|-------------------------|
| REVENUES | | | | |
| Property Tax | \$ 1,261,340.08 | \$ 1,293,134.57 | \$ 1,335,000.00 | \$ 1,439,226.41 |
| Sales Tax * | \$ 1,581,273.74 | \$ 1,685,553.43 | \$ 1,741,350.00 | \$ 1,928,373.00 |
| Franchise Fee | \$ 228,780.54 | \$ 231,784.66 | \$ 240,000.00 | \$ 252,000.00 |
| Fines | \$ 256,319.18 | \$ 268,405.23 | \$ 280,000.00 | \$ 295,000.00 |
| Refuse Collection | \$ 731,995.45 | \$ 753,188.17 | \$ 700,000.00 | \$ 772,100.00 |
| Grants | \$ 610,928.54 | \$ 311,534.00 | \$ 256,473.00 | \$ 256,473.00 |
| Other | \$ 428,956.54 | \$ 487,333.00 | \$ 212,295.21 | \$ 631,073.62 |
| TOTAL REVENUE | \$ 5,099,594.07 | \$ 5,030,933.06 | \$ 4,765,118.21 | \$ 5,574,246.03 |

* minus 1/2 sales tax transferred to MEDC



GENERAL FUND REVENUES

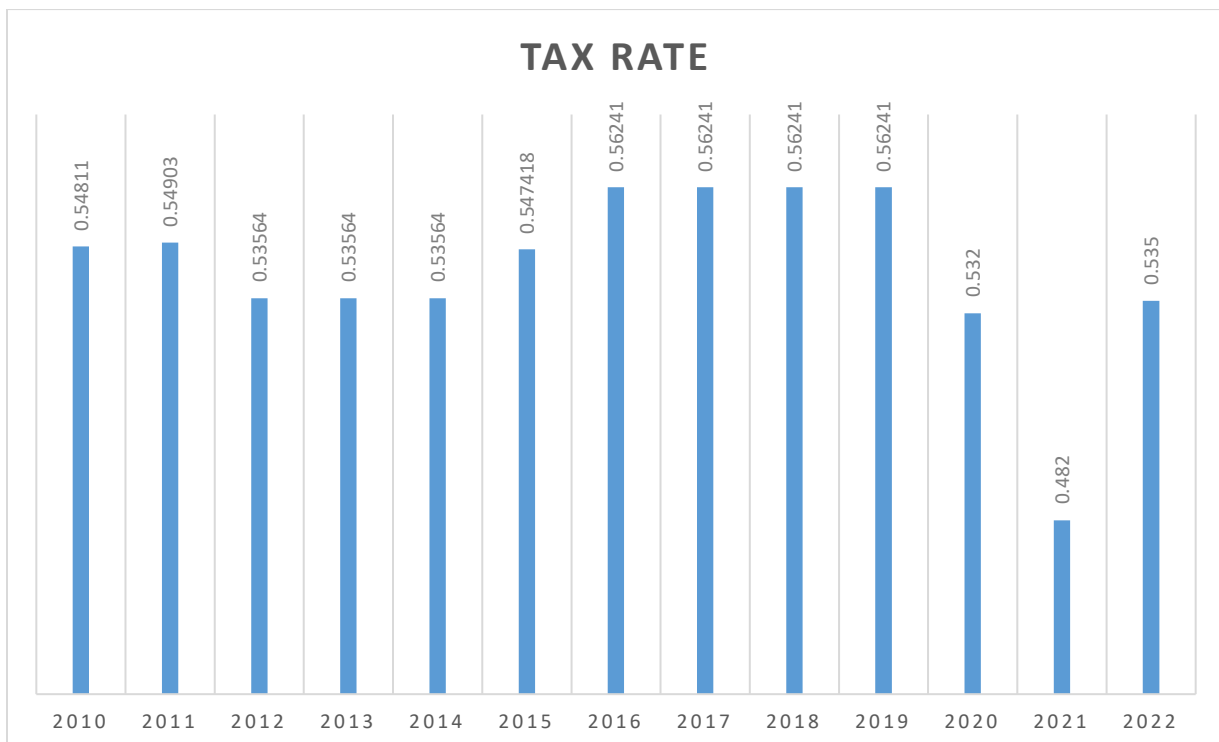
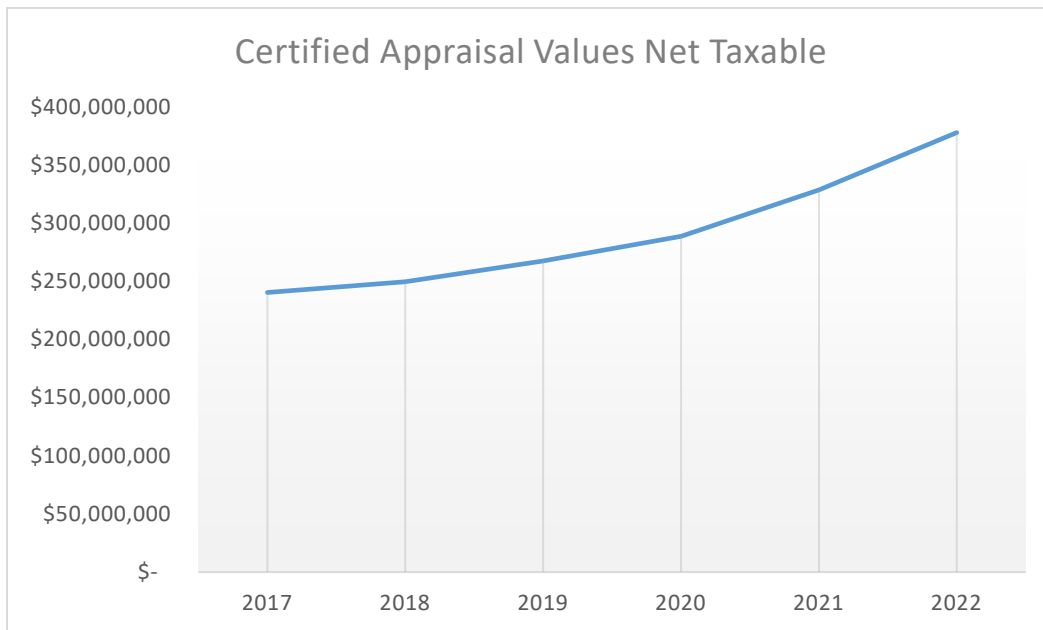


Property Tax

This budget proposes a 5% increase in M&O.

Certified Appraisal Values

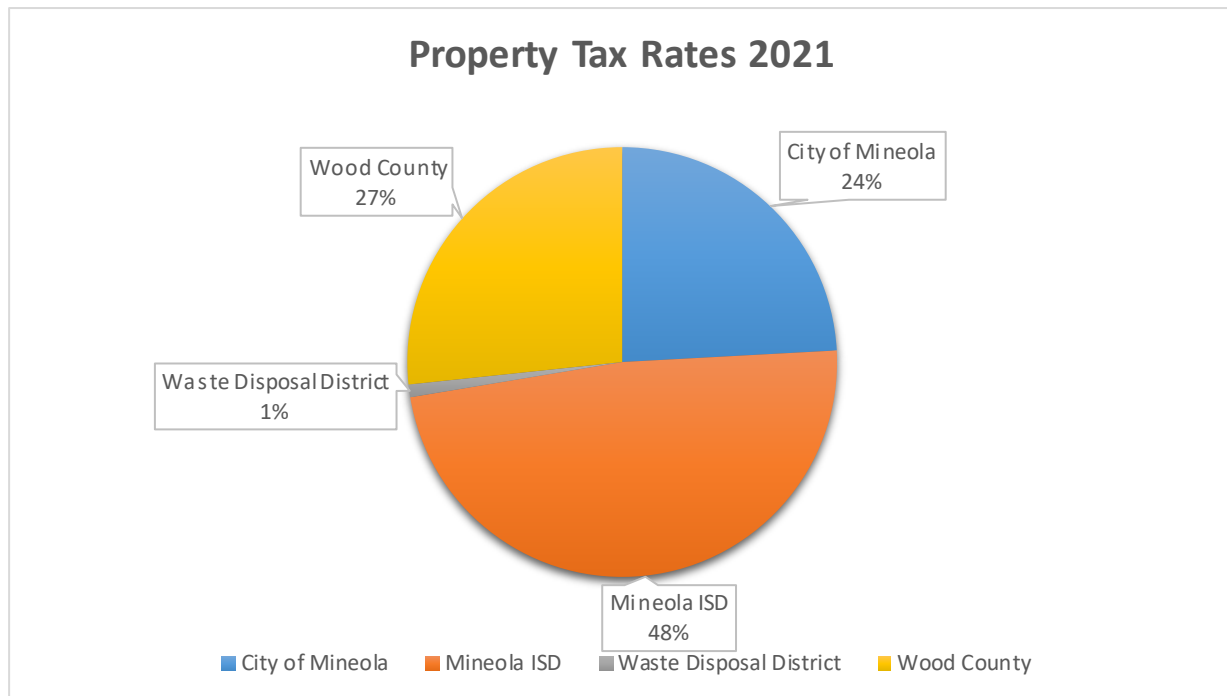
| Year | Net Taxable | Tax Rate |
|------|----------------|----------|
| 2017 | \$ 240,385,637 | 0.56241 |
| 2018 | \$ 249,630,346 | 0.56241 |
| 2019 | \$ 267,381,267 | 0.56241 |
| 2020 | \$ 288,615,412 | 0.53200 |
| 2021 | \$ 328,523,034 | 0.48200 |
| 2022 | \$ 377,850,300 | 0.53500 |



Percent of Property Tax per Taxing Entity

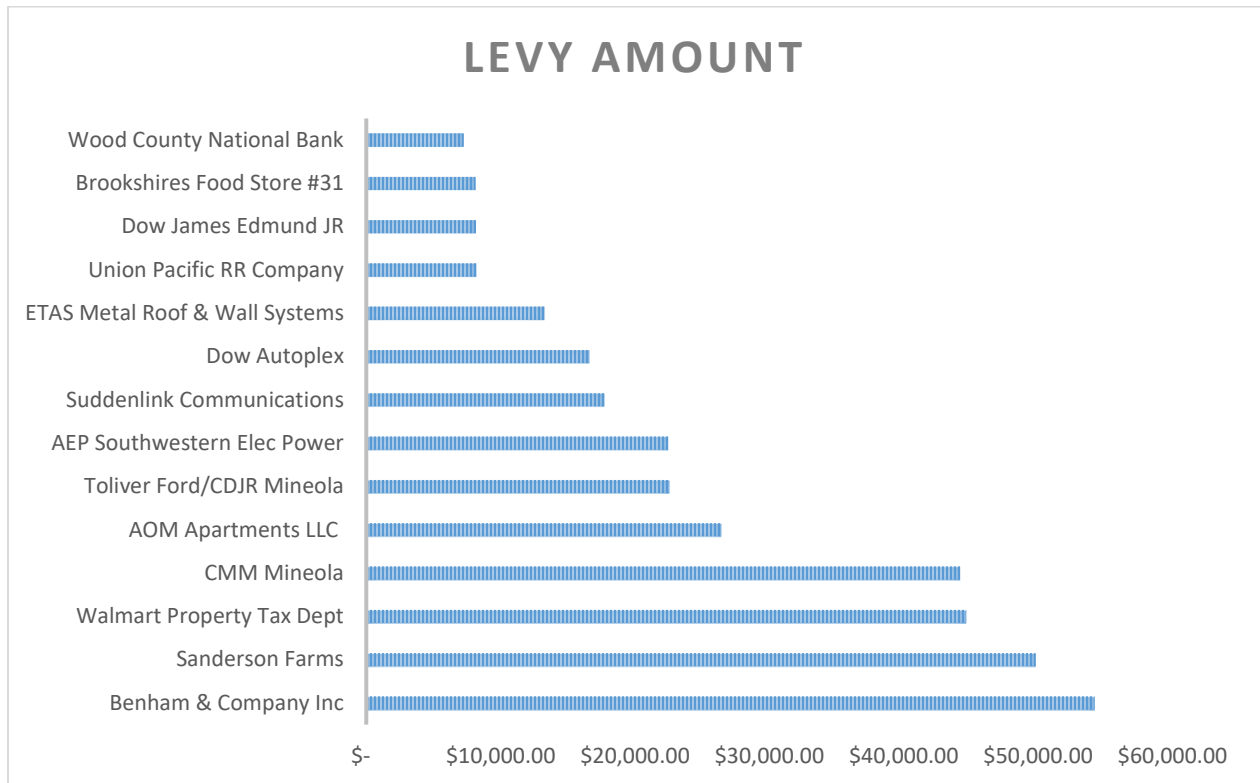
The following is a breakdown of taxing entities tax rates for 2021. As of the date of this writing, 2022 tax rates have not been established.

| <u>Entity</u> | <u>Tax Rate</u> |
|-------------------------|-----------------------------------|
| City of Mineola | 0.4820 |
| Mineola ISD | 0.9631 |
| Waste Disposal District | 0.0190 |
| Wood County | 0.5325 |
| TOTAL | 1.9966 Per \$100 valuation |



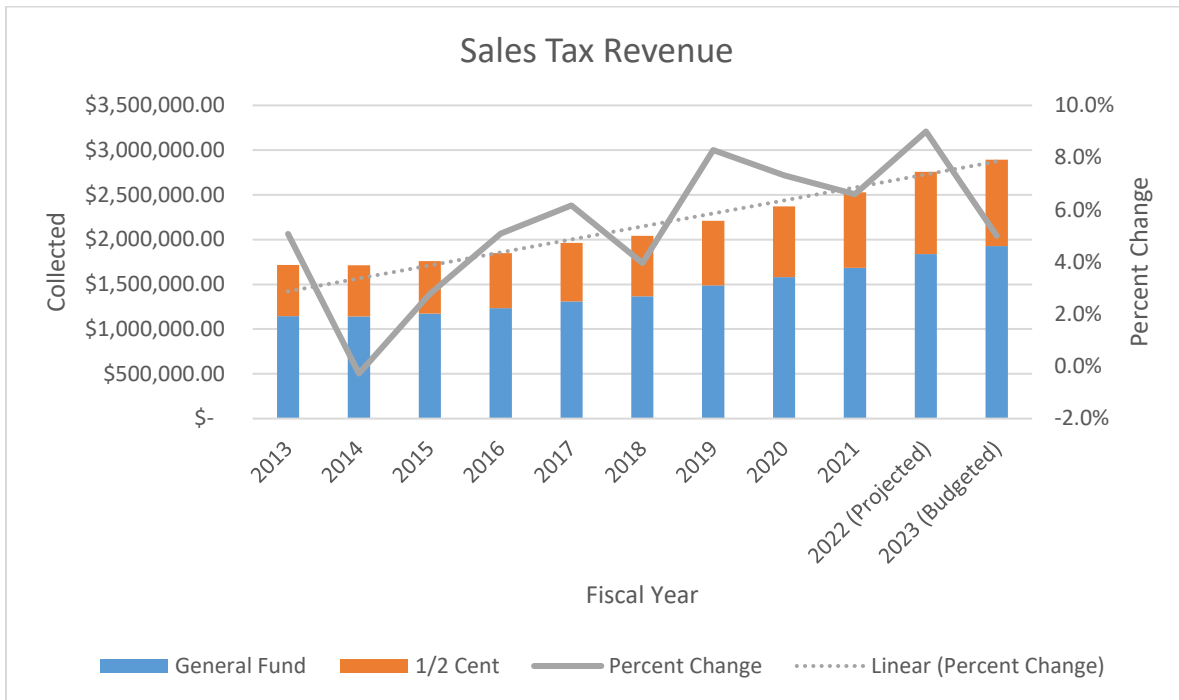
Principal Property Tax Payers 2021

| Tax Payer Name | Levy Amount | Taxable Value |
|---|---------------|------------------|
| Benham & Company Inc. | \$ 54,185.43 | \$ 11,241,790.00 |
| Sanderson Farms | \$ 49,823.33 | \$ 10,336,790.00 |
| Walmart Property Tax Dept | \$ 44,637.63 | \$ 9,260,920.00 |
| CMM Mineola | \$ 44,184.03 | \$ 9,166,811.00 |
| AOM Apartments LLC | \$ 26,458.67 | \$ 5,489,350.00 |
| Toliver Ford/CDJR Mineola | \$ 22,586.13 | \$ 4,685,920.00 |
| AEP Southwestern Elec Power | \$ 22,493.01 | \$ 4,666,600.00 |
| Suddenlink Communications | \$ 17,757.75 | \$ 3,684,180.00 |
| Dow Autoplex | \$ 16,649.24 | \$ 3,454,200.00 |
| ETAS Metal Roof & Wall Systems | \$ 13,311.73 | \$ 2,761,770.00 |
| Union Pacific RR Company | \$ 8,235.36 | \$ 1,708,580.00 |
| Dow James Edmund JR | \$ 8,161.18 | \$ 1,693,190.00 |
| Brookshire's Food Store #31 | \$ 8,152.21 | \$ 1,691,330.00 |
| Wood County National Bank | \$ 7,268.13 | \$ 1,507,910.00 |
| | \$ 343,903.83 | \$ 71,349,341.00 |



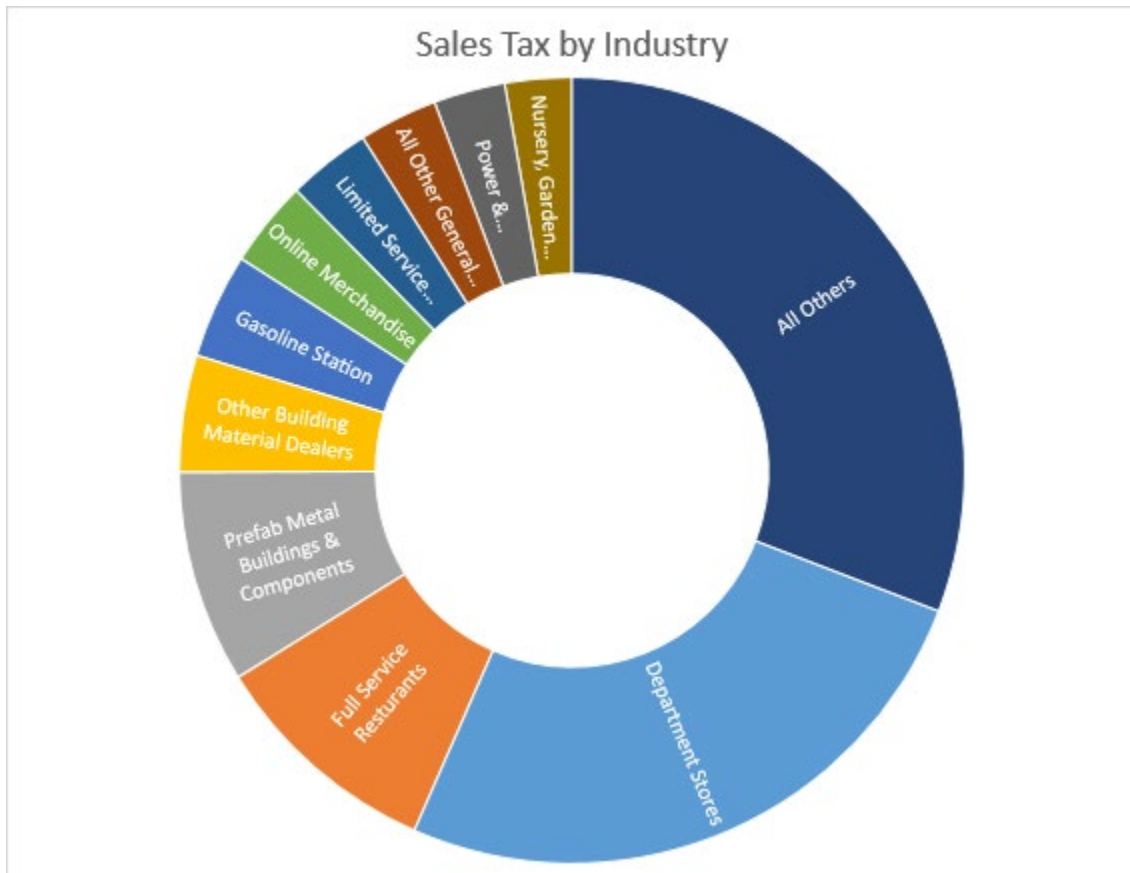
Sales Tax

Sales Tax average increase from 2013 to 2021 is 5% per year. As of May 2021 the city had a 4.92% increase over the same period of the prior year. As of May 2022 the city is at a 13.83% increase over the same period the prior year. If the next four months are the same as last year, this budget projects an 8.9% increase over last year actual. This budget proposes a 5% increase in sales tax over this years projected income. Subdivisions continue to be developed inside the city limits and within the entire county, with most builders using local merchants for their building supplies.



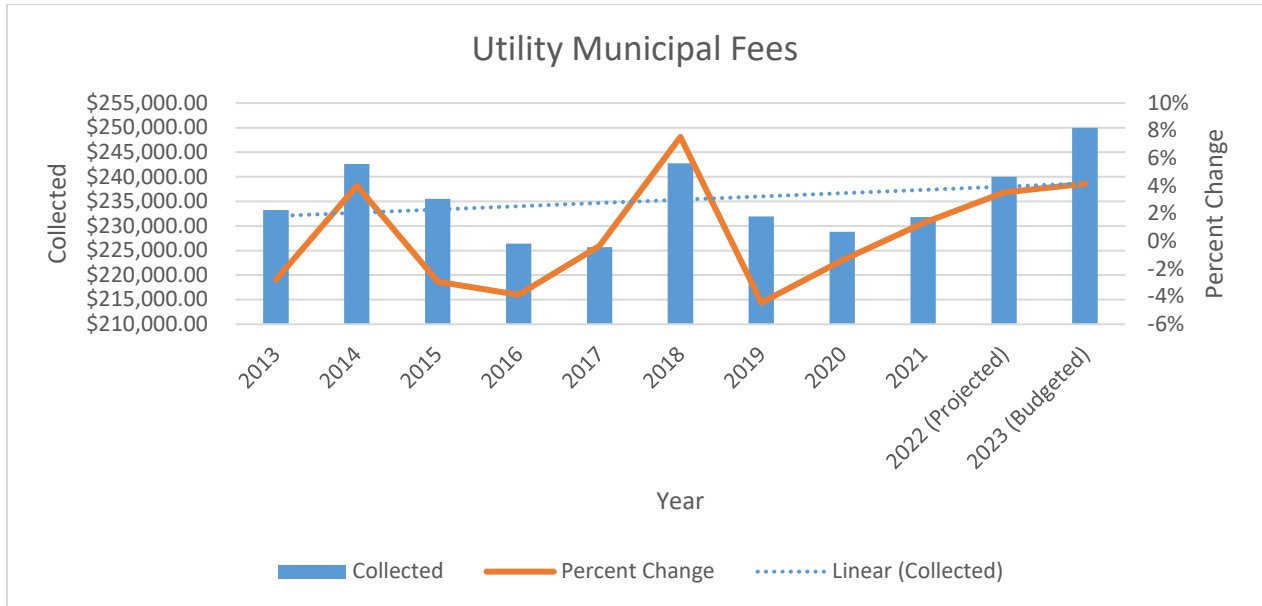
Sales Tax by Industry

| Industry | Jan 2021-May 2022 |
|---|------------------------|
| Department Stores | \$ 981,761.26 |
| Full Service Restaurants | \$ 365,924.86 |
| Prefab Metal Buildings & Components | \$ 333,213.61 |
| Other Building Material Dealers | \$ 183,735.47 |
| Gasoline Station & Convenience Stores | \$ 164,640.47 |
| Online Merchandise Sales (Amazon, etc.) | \$ 135,830.62 |
| Limited Service Restaurants | \$ 131,300.61 |
| All Other General Merchandise Sales | \$ 123,992.42 |
| Power & Communication Line & Related Structures | \$ 112,238.78 |
| Nursery, Garden Center & Farm Supply Stores | \$ 104,962.72 |
| All Others | \$ 1,175,417.35 |
| Total: | \$ 3,813,081.17 |



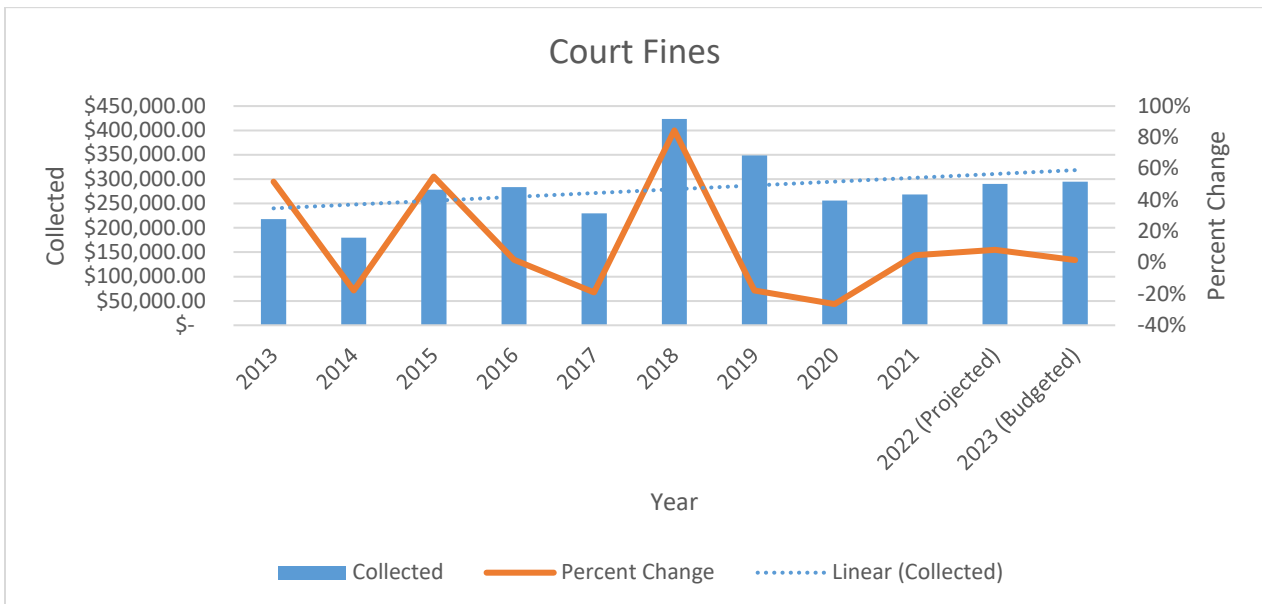
Utility Municipal Fees (Franchise Fees)

Utility Municipal Fees, otherwise known as Franchise Fees, are fees collected from the electric, natural gas, telephone, and cable television providers for the right to use public rights-of-way to offer their services to the citizens of Mineola. The average increase since 2007 has been 1% per year, with some years seeing a large percent increase or decrease. This budget proposes a 4% increase over last year but can be amended if it is seen that it will not meet budget. However, the city passed an ordinance in 2020 repealing a tax exemption for some telecommunications. We do expect to see a slight increase in franchise fees from this action.



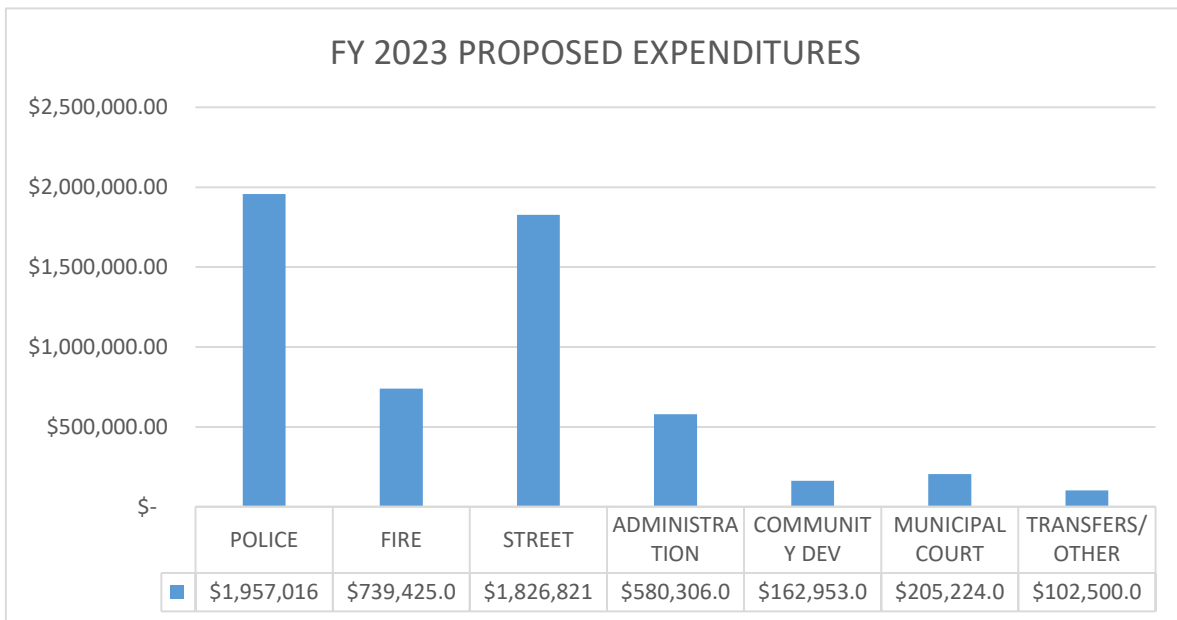
Municipal Court Fines & Fees

Court fines saw a large decrease during COVID but have slowly begun to climb in FY 2022. Court fines are dependent on many factors and therefore difficult to project, however, even with some sharp declines over the years, the average increase per year since 2008 is 11%. This year's budget projects an 8% increase to finish out 2022 and a 2% increase for 2023.

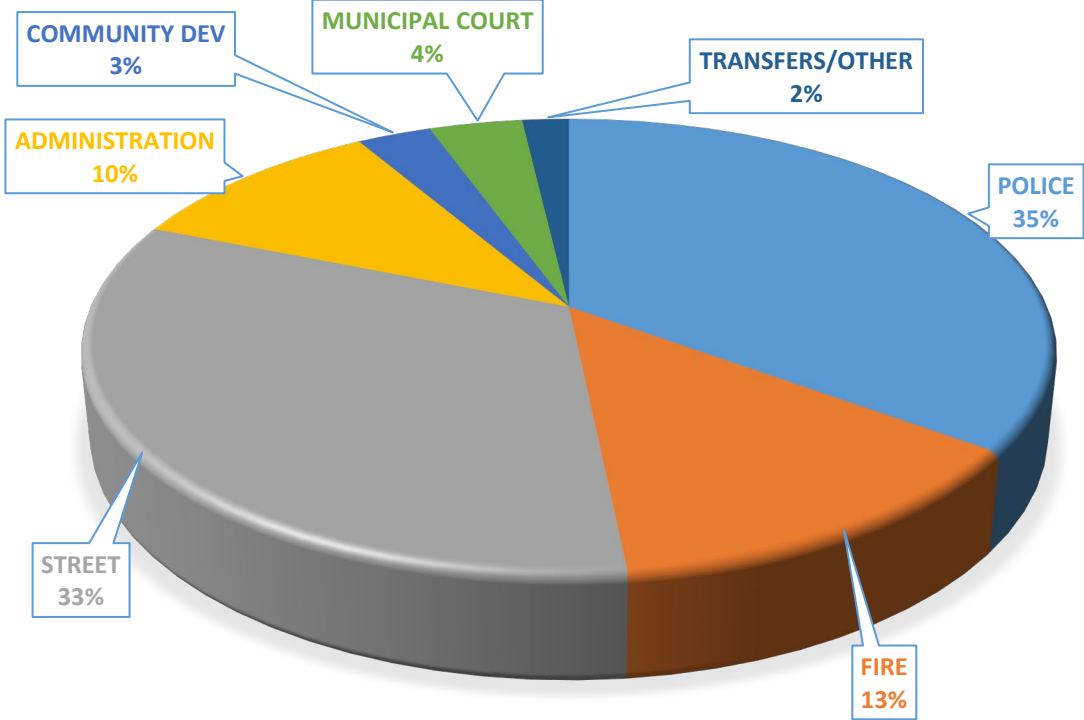


GENERAL FUND
EXPENSES PER DEPARTMENT

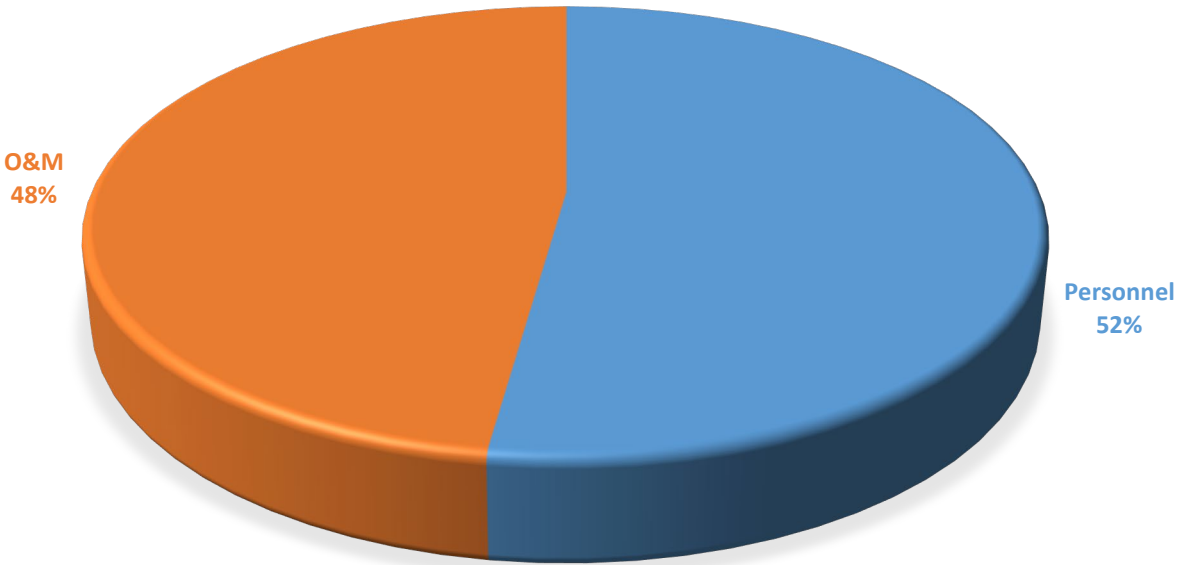
| CATEGORIES | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 BUDGETED | FY 2023 PROPOSED BUDGET |
|---------------------------|------------------------|------------------------|------------------------|-------------------------|
| EXPENDITURES | | | | |
| POLICE | \$ 1,811,435.41 | \$ 1,810,055.59 | \$ 1,724,233.05 | \$ 1,957,016.16 |
| FIRE | \$ 568,265.79 | \$ 477,748.67 | \$ 836,788.52 | \$ 739,425.00 |
| STREET | \$ 1,447,971.70 | \$ 1,169,260.76 | \$ 1,393,616.44 | \$ 1,826,821.87 |
| ADMINISTRATION | \$ 600,685.32 | \$ 855,750.63 | \$ 533,404.00 | \$ 580,306.00 |
| COMMUNITY DEV | \$ 267,842.21 | \$ 233,629.15 | \$ 199,066.00 | \$ 162,953.00 |
| MUNICIPAL COURT | \$ 151,789.62 | \$ 180,843.30 | \$ 168,010.00 | \$ 205,224.00 |
| TRANSFERS/OTHER | \$ 57,887.82 | \$ 884,896.18 | \$ 108,226.00 | \$ 102,500.00 |
| TOTAL EXPENDITURES | \$ 4,905,877.87 | \$ 5,612,184.28 | \$ 4,963,344.01 | \$ 5,574,246.03 |



GENERAL FUND EXPENDITURES BY DEPARTMENT



EXPENDITURES BY TYPE



Department Needs/Capital Expenditures

The following consists of goals for each department and are not necessarily added into this budget. It is important to plan for these future expenditures in order save money now for their purchase and/or addition to the budget later. Capital items are budgeted in stages in line items like “depreciation expense” or “contingency”. These are not actual expenditures expected this year, but are intended to build reserves to reach these goals.

Police

- Outfitting of two new vehicles purchased in FY 2022 est. cost \$65,000
- Add a sixth patrol officer, est. cost \$83,801
- Increase Dispatcher pay to \$20/hour to compete with Wood County, est. cost \$20,944 (not budgeted)

Fire

- Add Paid Assistant Fire Chief, Supervisor for Fire Fighters, est. cost \$75,899
- Reserve Engine (pump) 30 years old, est. cost to replace \$600,000
- Tanker Truck 22 years old, est. cost to replace \$400,000
- NFPA Standards state a 25 year replacement schedule for vehicles.

Street

- Park Central Road Extension est. cost \$665,557
- Replace old brush truck, est. cost not established
- Apply for Texas Community Development Block Grant for Ward 3 streets and drainage
- Added Assistant Public Works Director position, removed Water Clerk Position (retirement)
- Add four part-time summer employees for mowing in the Street Department and at Preserve, est. cost \$23,168

All Departments

- Fuel Charges increased by over 70%, from \$91,300 for FY 2022 to \$155,900 for FY 2023, an additional \$64,600 to the entire budget (74% increase for General Fund, \$50,900)

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|----------------------------------|---|--------------------------|--------------------------|-----------------------------|--------------------------|-----------------------------|------------------------------|------------------------------|
| GENERAL FUND BUDGET RECAP | | | | | | | | |
| Revenues | | | | | | | | |
| | TOTAL TAX COLLECTION | \$ (1,439,226.41) | \$ (1,323,899.67) | \$ (1,335,000.00) | \$ (1,345,000.00) | \$ (1,293,134.57) | \$ (1,261,340.08) | \$ (1,178,005.30) |
| | OPERATAING REVENUE | \$ (3,384,873.00) | \$ (3,040,457.72) | \$ (3,955,030.00) | \$ (3,229,547.00) | \$ (3,956,889.74) | \$ (3,757,267.81) | \$ (3,760,002.69) |
| | MISC. GENERAL INCOME | \$ (750,146.62) | \$ (323,375.71) | \$ (677,411.33) | \$ (669,048.33) | \$ (858,241.89) | \$ (871,623.07) | \$ (403,608.17) |
| | Total General Fund Revenues | \$ (5,574,246.03) | \$ (4,687,733.10) | \$ (5,967,441.33) | \$ (5,243,595.33) | \$ (6,108,266.20) | \$ (5,890,230.96) | \$ (5,341,616.16) |
| Expenses | | | | | | | | |
| | *TOTAL POLICE | \$ 1,957,016.16 | \$ 1,608,875.90 | \$ 1,712,368.36 | \$ 1,751,283.00 | \$ 1,747,710.15 | \$ 1,811,435.41 | \$ 1,516,821.48 |
| | *TOTAL FIRE | \$ 739,425.00 | \$ 599,810.05 | \$ 836,788.52 | \$ 822,841.52 | \$ 520,947.47 | \$ 568,265.79 | \$ 557,522.44 |
| | *TOTAL STREET | \$ 1,826,821.87 | \$ 1,118,143.62 | \$ 1,434,116.44 | \$ 1,423,502.43 | \$ 1,158,515.72 | \$ 1,447,971.70 | \$ 1,311,480.98 |
| | *TOTAL ADMINISTRATION | \$ 580,306.00 | \$ 483,120.39 | \$ 605,916.58 | \$ 565,093.86 | \$ 847,893.18 | \$ 600,685.32 | \$ 609,644.22 |
| | *TOTAL MAIN STREET/HISTORIC PRESEF | \$ 162,953.00 | \$ 173,464.15 | \$ 230,983.33 | \$ 183,651.77 | \$ 228,791.91 | \$ 267,842.21 | \$ 368,935.19 |
| | *TOTAL MUNICIPAL COURT | \$ 205,224.00 | \$ 158,838.98 | \$ 168,365.00 | \$ 169,557.34 | \$ 178,267.99 | \$ 151,789.62 | \$ 160,232.38 |
| | *TOTAL TRANSFERS | \$ 102,500.00 | \$ 277,773.69 | \$ 978,903.10 | \$ 280,000.00 | \$ 889,175.16 | \$ 849,231.81 | \$ 737,650.69 |
| | *TOTAL General Fund Expenditures | \$ 5,574,246.03 | \$ 4,420,026.78 | \$ 5,967,441.33 | \$ 5,195,929.92 | \$ 5,571,301.58 | \$ 5,697,221.86 | \$ 5,262,287.38 |
| | Under/(Over) | \$ - | \$ (267,706.32) | \$ - | \$ (47,665.41) | \$ (536,964.62) | \$ (193,009.10) | \$ (79,328.78) |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|---------------------|-----------------------------|--------------------------|--------------------------|-----------------------------|--------------------------|-----------------------------|------------------------------|------------------------------|
| Fund 101 | GENERAL FUND | | | | | | | |
| | GENERAL FUND REVENUE | | | | | | | |
| 101-41001-000 | CURRENT YEAR TAXES | \$ (1,394,226.41) | \$ (1,283,859.86) | \$ (1,300,000.00) | \$ (1,300,000.00) | \$ (1,246,866.95) | \$ (1,221,302.82) | \$ (1,134,407.58) |
| 101-41002-000 | CURRENT YEAR DELINQU | \$ (45,000.00) | \$ (40,039.81) | \$ (35,000.00) | \$ (45,000.00) | \$ (46,267.62) | \$ (40,037.26) | \$ (43,597.72) |
| | TOTAL TAX COLLECTION | \$ (1,439,226.41) | \$ (1,323,899.67) | \$ (1,335,000.00) | \$ (1,345,000.00) | \$ (1,293,134.57) | \$ (1,261,340.08) | \$ (1,178,005.30) |
| 101-41120-000 | PENALTY / INTEREST | \$ (43,000.00) | \$ (60,200.51) | \$ (43,000.00) | \$ (58,841.00) | \$ (57,038.33) | \$ (48,252.51) | \$ (49,541.64) |
| 101-41140-000 | FRANCHISE FEES | \$ (252,000.00) | \$ (245,512.39) | \$ (240,000.00) | \$ (250,000.00) | \$ (231,784.66) | \$ (228,780.54) | \$ (231,948.37) |
| 101-41145-000 | REFUSE COLLECTIONS | \$ (772,100.00) | \$ (645,041.81) | \$ (700,000.00) | \$ (700,000.00) | \$ (753,188.17) | \$ (731,995.45) | \$ (727,723.91) |
| 101-41155-000 | CREDIT CARD FEE INCO | \$ (100.00) | \$ (1,676.98) | \$ (100.00) | \$ (2,000.00) | \$ 2,050.46 | \$ 736.95 | \$ (1,122.94) |
| 101-42045-000 | ALCOHOL BEVERAGE FEE | \$ (2,000.00) | \$ (1,470.00) | \$ (1,300.00) | \$ (1,000.00) | \$ (2,150.00) | \$ (960.00) | \$ (2,530.00) |
| 101-42070-000 | FINES | \$ (295,000.00) | \$ (247,023.38) | \$ (280,000.00) | \$ (290,500.00) | \$ (268,405.23) | \$ (256,319.18) | \$ (348,607.15) |
| 101-42120-000 | SALES TAX RECEIPTS | \$ (1,928,373.00) | \$ (1,757,477.96) | \$ (1,741,350.00) | \$ (1,836,546.00) | \$ (1,711,941.42) | \$ (1,581,273.74) | \$ (1,487,910.49) |
| 101-42125-000 | 1/2 CENT SALES TAX R | | | \$ (870,680.00) | | \$ (842,776.70) | \$ (790,636.89) | \$ (722,205.91) |
| 101-42126-000 | ALCOHOL BEVERAGE TAX | \$ (19,000.00) | \$ (16,118.14) | \$ (10,000.00) | \$ (18,710.00) | \$ (15,073.27) | \$ (10,462.92) | \$ (11,477.93) |
| 101-42160-000 | ANIMAL SHELTER DONAT | | \$ (100.00) | | | | | |
| 101-42175-000 | ANIMAL SHELTER - FIN | \$ (10,000.00) | \$ (9,418.88) | \$ (8,000.00) | \$ (8,000.00) | \$ (10,726.14) | \$ (7,511.18) | \$ (11,122.68) |
| 101-42180-000 | INTEREST INCOME | \$ (12,000.00) | \$ (11,877.11) | \$ (30,000.00) | \$ (10,000.00) | \$ (23,992.84) | \$ (76,071.00) | \$ (111,314.00) |
| 101-42250-000 | BUILDING PERMITS | \$ (50,000.00) | \$ (43,400.56) | \$ (30,000.00) | \$ (53,000.00) | \$ (41,013.44) | \$ (25,181.35) | \$ (53,907.67) |
| 101-42260-000 | ZONING FEES | \$ (1,000.00) | \$ (800.00) | \$ (300.00) | \$ (600.00) | \$ (600.00) | \$ (300.00) | \$ (400.00) |
| 101-42265-000 | BURNING PERMITS | \$ (300.00) | \$ (340.00) | \$ (300.00) | \$ (350.00) | \$ (250.00) | \$ (260.00) | \$ (190.00) |
| | OPERATAING REVENUE | \$ (3,384,873.00) | \$ (3,040,457.72) | \$ (3,955,030.00) | \$ (3,229,547.00) | \$ (3,956,889.74) | \$ (3,757,267.81) | \$ (3,760,002.69) |
| 101-42300-000 | DONATIONS - MAIN STR | \$ (24,700.00) | \$ (18,071.52) | \$ (14,363.00) | \$ (17,000.00) | \$ (9,271.30) | \$ (6,140.91) | \$ (694.04) |
| 101-42300-000-SLP | DONATIONS - MAIN STR | | | | | | | \$ (600.00) |
| 101-42300-000-WINE | DONATIONS - MAIN STR | | | | | | \$ 15.00 | \$ (55,734.27) |
| 101-42325-000 | DONATIONS - MUSEUM | | \$ (3,686.17) | \$ (15,800.00) | \$ (15,800.00) | \$ (10,557.00) | \$ (4,498.90) | \$ (952.81) |
| 101-42325-000-BAKED | DONATIONS - MUSEUM | | | | | | \$ (3,870.57) | \$ (3,647.00) |
| 101-42330-000 | DONATIONS - LANDMARK | \$ (5,800.00) | \$ (5,890.84) | \$ (5,000.00) | \$ (5,000.00) | \$ (5,986.34) | \$ (3,926.80) | \$ (16,970.12) |
| 101-42330-000-RRP | DONATIONS - LANDMARK | \$ (15,000.00) | \$ (20,692.05) | \$ (5,000.00) | \$ (15,000.00) | \$ (9,896.26) | \$ (9,673.90) | \$ (6,834.11) |
| 101-42331-000 | DONATION - LAKE COUN | | | | | \$ (1,500.00) | \$ (3,000.00) | |
| 101-42400-000 | MEREDITH GRANT INCOM | | \$ (124,061.41) | \$ (195,597.00) | \$ (195,597.00) | \$ (116,159.27) | \$ (557,655.54) | \$ (10,620.88) |
| 101-42411-000 | DONATIONS - POLICE D | | \$ (542.00) | \$ (2,500.00) | \$ (2,500.00) | \$ (2,115.00) | \$ (5,982.86) | \$ (470.00) |
| 101-42412-000 | DONATIONS - FIREWORK | \$ (5,000.00) | \$ (1,725.00) | \$ (5,000.00) | \$ (5,000.00) | \$ (1,250.00) | \$ (1,000.00) | \$ (3,350.00) |
| 101-43413-000 | COUNTY FIRE SUBSIDY | | \$ (54,529.00) | \$ (52,529.00) | \$ (54,529.00) | \$ (52,529.00) | \$ (52,529.00) | \$ (52,529.00) |
| 101-43414-000 | GRANT - STATEWIDE EM | \$ (256,473.00) | | \$ (256,473.00) | \$ (256,473.00) | | | |
| 101-43490-000 | GRANT - FEDERAL | | | | | \$ (311,534.00) | \$ (53,273.00) | |
| 101-43505-000 | MISCELLANEOUS INCOME | \$ (10,000.00) | \$ (25,469.02) | \$ (8,000.00) | \$ (24,000.00) | \$ (14,954.49) | \$ (7,862.74) | \$ (9,316.14) |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|---------------|------------------------------------|--------------------------|--------------------------|-----------------------------|--------------------------|-----------------------------|------------------------------|------------------------------|
| 101-43536-000 | INSURANCE REIMBURSEM | | \$ (31,408.70) | \$ (31,149.33) | \$ (31,149.33) | \$ (157,192.08) | \$ (1,435.07) | \$ (34,727.33) |
| 101-43545-000 | PRIOR YEAR EXCESS | \$ (6,173.62) | | \$ (40,000.00) | | | \$ (31,897.71) | |
| 101-43600-000 | TRANSFER IN | | \$ (100.00) | | | | | \$ (6,425.08) |
| 101-44130-000 | LEASES | \$ (26,000.00) | \$ (22,200.00) | \$ (25,000.00) | \$ (26,000.00) | \$ (31,904.50) | \$ (28,754.50) | \$ (32,430.00) |
| 101-44131-000 | LEASE/LOAN PROCEEDS | \$ (400,000.00) | | | | \$ (57,175.88) | \$ (49,907.28) | \$ (92,179.74) |
| 101-44210-000 | SALE OF CITY ASSETS | \$ (1,000.00) | | \$ (1,000.00) | \$ (1,000.00) | \$ (56,216.77) | \$ (30,229.29) | \$ (44.40) |
| 101-43700-011 | TRANSFER IN - MEDC | | \$ (15,000.00) | \$ (20,000.00) | \$ (20,000.00) | \$ (20,000.00) | \$ (20,000.00) | \$ (76,083.25) |
| | MISC. GENERAL INCOME | \$ (750,146.62) | \$ (323,375.71) | \$ (677,411.33) | \$ (669,048.33) | \$ (858,241.89) | \$ (871,623.07) | \$ (403,608.17) |
| | Total General Fund Revenues | \$ (5,574,246.03) | \$ (4,687,733.10) | \$ (5,967,441.33) | \$ (5,243,595.33) | \$ (6,108,266.20) | \$ (5,890,230.96) | \$ (5,341,616.16) |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|------------------------------|---------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| GENERAL FUND EXPENSES | | | | | | | | |
| POLICE DEPARTMENT | | | | | | | | |
| 101-51001-006 | SALARIES & WAGES SUP | \$ 210,758.00 | \$ 77,332.33 | \$ 197,370.00 | \$ 199,798.00 | \$ 86,715.75 | \$ 129,902.03 | \$ 132,007.85 |
| 101-51010-006 | SALARIES & WAGES LAB | \$ 954,271.00 | \$ 825,504.90 | \$ 849,696.00 | \$ 846,554.00 | \$ 863,314.47 | \$ 887,023.48 | \$ 824,063.78 |
| 101-51020-006 | OVERTIME | \$ 20,442.00 | \$ 20,381.52 | \$ 20,442.00 | \$ 20,442.00 | \$ 28,268.73 | \$ 22,576.63 | \$ 19,613.22 |
| 101-51030-006 | LONGEVITY | \$ 11,998.00 | \$ 9,513.00 | \$ 11,025.00 | \$ 10,206.00 | \$ 5,152.00 | \$ 5,744.00 | \$ 5,652.00 |
| 101-51100-006 | CONTRIBUTIONS TO TRM | \$ 123,591.00 | \$ 100,512.24 | \$ 107,231.00 | \$ 106,505.00 | \$ 106,663.79 | \$ 48,012.19 | \$ 41,841.88 |
| 101-51110-006 | FICA EXPENSE | \$ 70,111.00 | \$ 55,170.54 | \$ 63,848.00 | \$ 63,324.00 | \$ 61,701.79 | \$ 60,862.44 | \$ 53,277.50 |
| 101-51115-006 | MEDICARE EXPENSE | \$ 16,397.00 | \$ 12,902.80 | \$ 14,933.00 | \$ 14,811.00 | \$ 14,430.28 | \$ 14,233.97 | \$ 13,096.18 |
| 101-51150-006 | UNEMPLOYMENT TAX EXP | \$ 5,796.00 | \$ 711.48 | \$ 5,544.00 | \$ 5,544.00 | \$ 5,525.39 | \$ 3,175.63 | \$ 293.23 |
| 101-51210-006 | INSURANCE - MEDICAL | \$ 257,010.00 | \$ 175,521.98 | \$ 187,240.00 | \$ 205,625.00 | \$ 173,639.09 | \$ 204,958.76 | \$ 207,534.65 |
| 101-51216-006 | DEDUCTIBLE REIMBURSE | | | | | \$ 1,189.79 | | |
| 101-51220-006 | INSURANCE - WORKERS | \$ 24,062.00 | \$ 21,567.00 | \$ 21,567.00 | \$ 21,517.00 | \$ 20,383.00 | \$ 21,686.10 | \$ (101.50) |
| 101-51225-006 | TELEMEDICINE EXPENSE | \$ 1,890.00 | \$ 1,800.00 | \$ 1,800.00 | \$ 1,800.00 | \$ 1,710.00 | \$ 2,307.10 | |
| 101-51235-006 | HEALTH SAVINGS PLAN | | \$ 5,130.79 | \$ 20,000.00 | \$ 20,000.00 | \$ 33,846.22 | \$ 21,317.37 | |
| | PERSONNEL SERVICES | \$ 1,696,326.00 | \$ 1,306,048.58 | \$ 1,500,696.00 | \$ 1,516,126.00 | \$ 1,402,540.30 | \$ 1,421,799.70 | \$ 1,297,278.79 |
| 101-52050-006 | OFFICE SUPPLIES | \$ 3,000.00 | \$ 3,216.19 | \$ 2,500.00 | \$ 2,800.00 | \$ 2,638.05 | \$ 3,005.20 | \$ 3,317.63 |
| 101-52054-006 | COMMUNITY SERVICES | \$ 1,500.00 | \$ 113.91 | \$ 1,500.00 | \$ 1,500.00 | \$ 809.94 | \$ 2,734.12 | \$ 865.15 |
| 101-52200-006 | FUEL - GASOLINE | \$ 70,000.00 | \$ 45,058.17 | \$ 35,000.00 | \$ 35,000.00 | \$ 31,044.82 | \$ 26,365.97 | \$ 32,744.72 |
| 101-52400-006 | CLEANING/SANITATION | \$ 1,000.00 | \$ 264.38 | \$ 1,800.00 | \$ 1,800.00 | \$ 1,967.74 | \$ 961.27 | \$ 600.25 |
| 101-52500-006 | CLOTHING SUPPLIES | \$ 1,500.00 | \$ 173.23 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,098.12 | \$ 3,090.13 | \$ 972.01 |
| 101-52600-006 | OPERATING SUPPLIES | \$ 3,000.00 | \$ 2,644.88 | \$ 2,000.00 | \$ 2,550.00 | \$ 32,141.35 | \$ 2,507.00 | \$ 3,651.52 |
| 101-52700-006 | ANIMAL SHELTER OPERA | \$ 10,000.00 | \$ 10,917.09 | \$ 8,000.00 | \$ 8,500.00 | \$ 9,572.17 | \$ 12,031.76 | \$ 12,703.45 |
| | OPERATING SUPPLIES | \$ 90,000.00 | \$ 62,387.85 | \$ 52,300.00 | \$ 53,650.00 | \$ 79,272.19 | \$ 50,695.45 | \$ 54,854.73 |
| 101-53033-006 | MARKETING/ADVERTISIN | \$ 500.00 | \$ 36.00 | \$ 500.00 | \$ 500.00 | \$ 392.00 | \$ 566.00 | \$ 270.60 |
| 101-53050-006 | PROFESSIONAL SERVICE | \$ 4,000.00 | \$ 3,688.44 | \$ 4,000.00 | \$ 4,000.00 | \$ 2,440.30 | \$ 3,019.09 | \$ 3,678.76 |
| 101-53052-006 | INVESTIGATIONS(DRUG | \$ 3,000.00 | \$ 1,864.55 | \$ 3,500.00 | \$ 3,500.00 | \$ 3,762.41 | \$ 2,239.44 | \$ 3,198.79 |
| 101-53200-006 | COMMUNICATIONS - TEL | \$ 10,800.00 | \$ 9,737.73 | \$ 9,000.00 | \$ 9,000.00 | \$ 10,618.93 | \$ 9,929.81 | \$ 25,814.84 |
| 101-53210-006 | COMMUNICATIONS - RAD | \$ 1,200.00 | \$ 610.00 | \$ 1,200.00 | \$ 1,200.00 | \$ 385.00 | \$ 849.70 | \$ (9,633.75) |
| 101-53220-006 | POSTAGE | \$ 100.00 | \$ 39.50 | \$ 100.00 | \$ 100.00 | \$ 113.45 | \$ 45.40 | \$ 76.43 |
| 101-53230-006 | UTILITIES-GAS/ELECTR | \$ 9,600.00 | \$ 6,583.10 | \$ 6,000.00 | \$ 6,000.00 | \$ 6,465.69 | \$ 3,336.95 | \$ 4,242.23 |
| 101-53300-006 | SCHOOLS/CONVENTION/T | \$ 5,000.00 | \$ (60.94) | \$ 6,000.00 | \$ 6,000.00 | \$ 5,915.89 | \$ 4,644.64 | \$ (136.94) |
| 101-53330-006 | PRINTING & BONDING | \$ 1,000.00 | \$ 433.16 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,466.67 | \$ 262.16 | \$ 548.00 |
| 101-53335-006 | COPY MACHINE MAINTEN | \$ 2,500.00 | \$ 1,633.81 | \$ 2,500.00 | \$ 2,500.00 | \$ 1,997.21 | \$ 2,057.42 | \$ 443.64 |
| 101-53500-006 | DUES & SUBSCRIPTIONS | \$ 1,000.00 | \$ 520.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 604.00 | \$ 3,019.68 | \$ 685.95 |
| 101-53550-006 | COMPUTER SOFTWARE & | \$ 21,000.00 | \$ 23,374.88 | \$ 21,000.00 | \$ 21,000.00 | \$ 20,024.88 | \$ 9,974.88 | \$ 9,974.88 |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|---------------|---|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| 101-53756-006 | MEREDITH GRANT EXPEN CONTRACTUAL SERVICES | \$ 59,700.00 | \$ 83,824.92 | \$ 79,300.00 | \$ 91,800.00 | \$ 119,790.91 | \$ 95,011.01 | \$ 39,163.43 |
| 101-54050-006 | BUILDING REPAIR | \$ 5,000.00 | \$ 215.00 | \$ 6,000.00 | \$ 6,000.00 | \$ 1,589.20 | \$ 23,903.33 | \$ 5,128.83 |
| 101-55010-006 | FURNITURE & FIXTURE | \$ 500.00 | \$ 70.20 | \$ 3,500.00 | \$ 3,500.00 | \$ 348.30 | | |
| 101-55040-006 | AUTO/TRUCK REPAIR | \$ 18,500.00 | \$ 22,439.33 | \$ 12,000.00 | \$ 20,000.00 | \$ 15,057.97 | \$ 26,811.76 | \$ 14,216.97 |
| 101-55100-006 | HEATING & COOLING RE | \$ 1,000.00 | \$ 2,212.12 | \$ 500.00 | \$ 2,300.00 | | \$ 312.00 | \$ 522.25 |
| 101-55300-006 | MINOR TOOLS & EQUIPM REPAIRS | \$ 26,500.00 | \$ 25,084.65 | \$ 23,000.00 | \$ 32,800.00 | \$ 17,464.45 | \$ 69,352.58 | \$ 30,029.57 |
| 101-56550-006 | COMPUTER EQUIPMENT | \$ 1,500.00 | \$ 4,093.40 | \$ 6,500.00 | \$ 6,500.00 | \$ 78,069.94 | \$ 707.32 | \$ 28,475.00 |
| 101-56700-006 | VEHICLES PURCHASE | | \$ 77,029.50 | | | | \$ 133,068.01 | \$ 33,718.19 |
| 101-56999-006 | CAPITAL OUTLAY CAPITAL EXPENDITURES | \$ 66,500.00 | \$ 81,122.90 | \$ 6,500.00 | \$ 6,500.00 | \$ 78,069.94 | \$ 141,988.33 | \$ 62,193.19 |
| 101-57800-006 | CAPITAL LEASE - PRIN | \$ 17,298.00 | \$ 48,440.03 | \$ 48,266.17 | \$ 48,440.03 | \$ 46,725.17 | \$ 29,626.00 | \$ 32,833.29 |
| 101-57810-006 | CAPITAL LEASE - INTE DEBT | \$ 17,990.16 | \$ 50,407.00 | \$ 50,572.36 | \$ 50,407.00 | \$ 50,572.36 | \$ 32,588.34 | \$ 33,301.77 |
| | *TOTAL POLICE | \$ 1,957,016.16 | \$ 1,608,875.90 | \$ 1,712,368.36 | \$ 1,751,283.00 | \$ 1,747,710.15 | \$ 1,811,435.41 | \$ 1,516,821.48 |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|------------------------|---------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| FIRE DEPARTMENT | | | | | | | | |
| 101-51001-007 | SALARIES & WAGES SUP | \$ 140,506.00 | \$ 64,697.04 | \$ 77,079.00 | \$ 77,072.00 | \$ 74,639.96 | \$ 68,231.18 | \$ 63,766.25 |
| 101-51010-007 | SALARIES & WAGES LAB | \$ 155,943.00 | \$ 134,918.14 | \$ 149,080.00 | \$ 149,074.00 | \$ 137,184.70 | \$ 150,427.52 | \$ 148,807.11 |
| 101-51030-007 | LONGEVITY | \$ 6,846.00 | \$ 4,844.00 | \$ 5,117.00 | \$ 6,594.00 | \$ 2,592.00 | \$ 2,384.00 | \$ 2,208.00 |
| 101-51100-007 | CONTRIBUTIONS TO TRM | \$ 33,240.00 | \$ 22,156.68 | \$ 24,400.00 | \$ 24,554.00 | \$ 23,570.42 | \$ 10,129.50 | \$ 9,118.92 |
| 101-51110-007 | FICA EXPENSE | \$ 18,319.00 | \$ 12,275.16 | \$ 13,929.00 | \$ 14,192.00 | \$ 13,018.50 | \$ 12,528.12 | \$ 11,868.13 |
| 101-51115-007 | MEDICARE EXPENSE | \$ 4,283.00 | \$ 2,870.83 | \$ 3,258.00 | \$ 3,319.00 | \$ 3,044.62 | \$ 2,929.94 | \$ 2,775.60 |
| 101-51150-007 | UNEMPLOYMENT TAX EXP | \$ 1,260.00 | \$ (42.27) | \$ 1,008.00 | \$ 1,008.00 | \$ 937.80 | \$ 566.79 | \$ 34.55 |
| 101-51210-007 | INSURANCE - MEDICAL | \$ 47,217.00 | \$ 21,038.34 | \$ 37,577.00 | \$ 29,561.00 | \$ 31,998.67 | \$ 40,780.98 | \$ 56,079.83 |
| 101-51216-007 | DEDUCTIBLE REIMBURSE | | | | | | \$ 7,628.95 | |
| 101-51220-007 | INSURANCE - WORKERS | \$ 5,685.00 | \$ 4,336.00 | \$ 4,336.00 | \$ 4,363.00 | \$ 4,027.00 | \$ 4,103.00 | |
| 101-51221-007 | WORKERS COMP - VOLUN | \$ 5,407.00 | \$ 5,376.00 | \$ 5,407.00 | \$ 5,407.00 | \$ 5,376.00 | \$ 5,376.00 | \$ 5,376.00 |
| 101-51225-007 | TELEMEDICINE EXPENSE | \$ 450.00 | \$ 1,259.00 | \$ 360.00 | \$ 360.00 | \$ 1,170.00 | \$ 446.90 | |
| 101-51235-007 | HEALTH SAVINGS PLAN | | \$ 1,084.79 | \$ 4,000.00 | \$ 4,000.00 | \$ 5,413.34 | \$ 3,682.63 | |
| | PERSONNEL SERVICES | \$ 419,156.00 | \$ 274,813.71 | \$ 325,551.00 | \$ 319,504.00 | \$ 302,973.01 | \$ 309,215.51 | \$ 300,034.39 |
| 101-52050-007 | OFFICE SUPPLIES | \$ 200.00 | | \$ 200.00 | \$ 200.00 | \$ 82.43 | \$ 185.60 | \$ 1,141.32 |
| 101-52052-007 | VOLUNTEER FIRE DEPT | \$ 22,000.00 | \$ 12,720.00 | \$ 22,000.00 | \$ 22,000.00 | \$ 14,468.00 | \$ 15,012.00 | \$ 15,404.00 |
| 101-52053-007 | RETIREMENT - VOL FIR | \$ 11,700.00 | \$ 4,470.00 | \$ 10,000.00 | \$ 10,000.00 | \$ 8,796.00 | \$ 8,580.00 | \$ 9,070.32 |
| 101-52100-007 | CHEMICALS - GENERAL | \$ 2,500.00 | \$ 2,176.97 | \$ 2,500.00 | \$ 2,500.00 | \$ 1,450.00 | \$ 1,500.00 | \$ 220.00 |
| 101-52200-007 | FUEL - GASOLINE | \$ 20,000.00 | \$ 8,518.92 | \$ 15,000.00 | \$ 15,000.00 | \$ 9,026.75 | \$ 6,056.05 | \$ 6,529.53 |
| 101-52205-007 | FUEL - DIESEL | | \$ 1,404.01 | | \$ 2,000.00 | | | |
| 101-52400-007 | CLEANING/SANITATION | \$ 500.00 | \$ 205.62 | \$ 750.00 | \$ 750.00 | \$ 238.48 | \$ 509.49 | \$ 196.09 |
| 101-52500-007 | CLOTHING SUPPLIES | \$ 22,500.00 | \$ 3,694.51 | \$ 13,500.00 | \$ 13,500.00 | \$ 11,404.71 | \$ 2,897.63 | \$ 3,593.81 |
| | OPERATING EXPENSES | \$ 79,400.00 | \$ 33,190.03 | \$ 63,950.00 | \$ 65,950.00 | \$ 45,466.37 | \$ 34,740.77 | \$ 36,155.07 |
| 101-53045-007 | GENERATOR FEES & MAI | \$ 6,000.00 | \$ 2,626.99 | \$ 6,000.00 | \$ 6,000.00 | \$ 3,823.18 | \$ 5,610.49 | \$ 4,192.52 |
| 101-53050-007 | PROFESSIONAL SERVICE | \$ 400.00 | \$ 762.75 | \$ 400.00 | \$ 400.00 | \$ 249.00 | \$ 270.00 | \$ 206.60 |
| 101-53200-007 | COMMUNICATIONS - TEL | \$ 2,000.00 | \$ 1,226.51 | \$ 2,000.00 | \$ 2,000.00 | \$ 1,702.21 | \$ 1,631.24 | \$ 2,068.48 |
| 101-53210-007 | COMMUNICATIONS - RAD | \$ 11,000.00 | \$ 6,475.23 | \$ 11,000.00 | \$ 9,500.00 | \$ 9,577.41 | \$ 3,671.49 | \$ 4,500.05 |
| 101-53230-007 | UTILITIES-GAS/ELECTR | \$ 6,000.00 | \$ 5,206.63 | \$ 6,000.00 | \$ 6,000.00 | \$ 6,492.45 | \$ 4,221.48 | \$ 4,928.54 |
| 101-53300-007 | SCHOOLS/CONVENTION/T | \$ 5,000.00 | \$ 66.39 | \$ 5,000.00 | \$ 3,000.00 | \$ (642.52) | \$ 970.03 | \$ 3,568.20 |
| 101-53310-007 | FREIGHT | \$ 200.00 | \$ 109.02 | \$ 200.00 | \$ 200.00 | \$ 46.78 | \$ 85.88 | \$ 48.73 |
| 101-53335-007 | COPY MACHINE MAINTEN | \$ 1,800.00 | \$ 1,439.16 | \$ 1,800.00 | \$ 1,800.00 | \$ 703.16 | \$ 758.16 | \$ 766.92 |
| 101-53340-007 | INSURANCE - LIABILIT | \$ 2,705.00 | \$ 2,646.00 | \$ 2,705.00 | \$ 2,705.00 | \$ 2,638.00 | \$ 2,607.00 | \$ 2,476.86 |
| 101-53500-007 | DUES & SUBSCRIPTIONS | \$ 4,600.00 | \$ 3,199.31 | \$ 4,600.00 | \$ 4,600.00 | \$ 3,272.87 | \$ 3,996.52 | \$ 3,245.37 |
| 101-53555-007 | EQUIPMENT LEASES & R | \$ 2,100.00 | \$ 170.00 | | | | | |
| 101-53605-007 | PYROTECHNICS | \$ 6,000.00 | \$ 5,175.00 | \$ 5,000.00 | \$ 5,200.00 | \$ 874.69 | \$ 4,950.00 | \$ 4,950.00 |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|---------------|-----------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| 101-53613-007 | AIR QUALITY | \$ 600.00 | \$ 110.16 | \$ 600.00 | \$ 600.00 | \$ 445.90 | \$ 570.00 | \$ 547.81 |
| 101-53615-007 | ETCOG | \$ 3,200.00 | \$ 3,023.30 | \$ 3,200.00 | \$ 3,200.00 | \$ 1,023.30 | \$ 3,023.30 | \$ 3,014.20 |
| 101-53655-007 | RADIO TOWER CONSTRUC | \$ 118,364.00 | \$ 178,109.24 | \$ 296,473.00 | \$ 296,473.00 | | | |
| 101-53756-007 | MEREDITH GRANT EXPEN | | | | | | \$ 59,721.00 | \$ 88,735.73 |
| 101-53820-007 | PROPERTY TAX EXPENSE | | | | | | \$ 3,848.48 | \$ 4,354.23 |
| | CONTRACTUAL SERVICES | \$ 169,969.00 | \$ 210,345.69 | \$ 344,978.00 | \$ 341,678.00 | \$ 30,206.43 | \$ 95,935.07 | \$ 127,604.24 |
| 101-54050-007 | BUILDING REPAIR | \$ 6,500.00 | \$ 6,128.92 | \$ 13,000.00 | \$ 6,000.00 | \$ 4,417.32 | \$ 5,271.60 | \$ 2,831.20 |
| 101-55020-007 | MACHINERY & TOOL REP | \$ 400.00 | \$ 20.52 | \$ 400.00 | \$ 300.00 | \$ 505.78 | \$ 185.94 | \$ 70.60 |
| 101-55030-007 | INSTRUMENT & APPARAT | \$ 6,000.00 | | | | | | |
| 101-55040-007 | AUTO/TRUCK REPAIR | \$ 40,000.00 | \$ 31,873.67 | \$ 40,000.00 | \$ 40,000.00 | \$ 42,639.56 | \$ 34,364.60 | \$ 21,758.73 |
| 101-55300-007 | MINOR TOOLS & EQUIPM | \$ 2,000.00 | \$ 6,797.13 | \$ 7,000.00 | \$ 6,000.00 | \$ 7,673.92 | \$ 32,367.23 | \$ 15,526.56 |
| | REPAIRS | \$ 54,900.00 | \$ 44,820.24 | \$ 60,400.00 | \$ 52,300.00 | \$ 55,236.58 | \$ 72,189.37 | \$ 40,187.09 |
| 101-56505-007 | EQUIPMENT | \$ 15,000.00 | \$ 9,427.66 | \$ 8,000.00 | \$ 9,500.00 | \$ 7,567.90 | \$ 5,029.00 | \$ 4,556.20 |
| 101-56550-007 | COMPUTER EQUIPMENT | \$ 1,000.00 | | \$ 1,000.00 | \$ 1,000.00 | \$ 639.40 | \$ 445.64 | \$ 4,503.00 |
| 101-56700-007 | VEHICLES PURCHASE | | | | | \$ 57,175.88 | \$ 6,227.98 | |
| | CAPITAL EXPENDITURES | \$ 16,000.00 | \$ 9,427.66 | \$ 9,000.00 | \$ 10,500.00 | \$ 65,383.18 | \$ 11,702.62 | \$ 9,059.20 |
| 101-57800-007 | CAPITAL LEASE - PRIN | | \$ 24,035.26 | \$ 29,480.30 | \$ 29,480.30 | \$ 18,430.17 | \$ 41,690.64 | \$ 39,933.50 |
| 101-57810-007 | CAPITAL LEASE - INTE | | \$ 3,177.46 | \$ 3,429.22 | \$ 3,429.22 | \$ 3,251.73 | \$ 2,791.81 | \$ 4,548.95 |
| | DEBT | \$ - | \$ 27,212.72 | \$ 32,909.52 | \$ 32,909.52 | \$ 21,681.90 | \$ 44,482.45 | \$ 44,482.45 |
| | *TOTAL FIRE | \$ 739,425.00 | \$ 599,810.05 | \$ 836,788.52 | \$ 822,841.52 | \$ 520,947.47 | \$ 568,265.79 | \$ 557,522.44 |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|--------------------------|---------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| STREET DEPARTMENT | | | | | | | | |
| 101-51001-008 | SALARIES & WAGES SUP | \$ 29,750.00 | \$ 38,297.58 | \$ 33,113.00 | \$ 26,425.00 | \$ 26,207.52 | \$ 25,340.76 | \$ 23,506.56 |
| 101-51010-008 | SALARIES & WAGES LAB | \$ 278,608.00 | \$ 227,116.39 | \$ 246,507.00 | \$ 266,376.00 | \$ 210,286.22 | \$ 262,444.93 | \$ 246,154.28 |
| 101-51020-008 | OVERTIME | \$ 9,177.00 | \$ 1,127.19 | \$ 9,177.00 | \$ 9,177.00 | \$ 429.97 | \$ 1,738.61 | \$ 1,585.01 |
| 101-51030-008 | LONGEVITY | \$ 3,640.00 | \$ 3,122.00 | \$ 3,577.00 | \$ 2,702.00 | \$ 2,157.20 | \$ 1,889.60 | \$ 2,012.40 |
| 101-51100-008 | CONTRIBUTIONS TO TRM | \$ 32,007.00 | \$ 25,778.04 | \$ 29,530.00 | \$ 29,069.00 | \$ 24,813.07 | \$ 13,285.36 | \$ 11,788.17 |
| 101-51110-008 | FICA EXPENSE | \$ 18,939.00 | \$ 16,325.53 | \$ 16,652.00 | \$ 17,925.00 | \$ 14,743.90 | \$ 17,015.64 | \$ 15,712.34 |
| 101-51115-008 | MEDICARE EXPENSE | \$ 4,427.00 | \$ 3,818.03 | \$ 3,894.00 | \$ 4,189.00 | \$ 3,448.18 | \$ 3,979.69 | \$ 3,674.48 |
| 101-51120-008 | AUTO ALLOWANCE | | | | | | \$ 150.00 | \$ 1,800.00 |
| 101-51150-008 | UNEMPLOYMENT TAX EXP | \$ 2,412.00 | \$ 475.64 | \$ 1,865.00 | \$ 2,412.00 | \$ 1,856.42 | \$ 1,215.94 | \$ 81.64 |
| 101-51210-008 | INSURANCE - MEDICAL | \$ 64,748.00 | \$ 44,438.67 | \$ 82,666.00 | \$ 60,454.00 | \$ 51,685.44 | \$ 55,040.72 | \$ 88,168.68 |
| 101-51220-008 | INSURANCE - WORKERS | \$ 16,601.00 | \$ 14,333.00 | \$ 14,333.00 | \$ 15,771.00 | \$ 15,283.00 | \$ 16,308.00 | |
| 101-51225-008 | TELEMEDICINE EXPENSE | \$ 662.00 | \$ 657.00 | \$ 657.00 | \$ 662.00 | \$ 630.00 | \$ 948.10 | |
| 101-51235-008 | HEALTH SAVINGS PLAN | | \$ 3,567.86 | \$ 7,300.00 | \$ 7,350.00 | \$ 13,057.91 | \$ 8,299.99 | |
| | PERSONNEL SERVICES | \$ 460,971.00 | \$ 379,056.93 | \$ 449,271.00 | \$ 442,512.00 | \$ 364,598.83 | \$ 407,657.34 | \$ 394,483.56 |
| 101-52050-008 | OFFICE SUPPLIES | \$ 200.00 | \$ 50.97 | \$ 200.00 | \$ 200.00 | \$ 73.56 | \$ 53.00 | |
| 101-52100-008 | CHEMICALS - GENERAL | \$ 1,000.00 | \$ 299.90 | \$ 1,000.00 | \$ 1,000.00 | \$ 206.80 | \$ 647.59 | \$ 822.00 |
| 101-52200-008 | FUEL - GASOLINE | \$ 12,000.00 | \$ 9,923.04 | \$ 7,500.00 | \$ 9,500.00 | \$ 6,355.90 | \$ 6,745.44 | \$ 15,556.59 |
| 101-52205-008 | FUEL - DIESEL | \$ 16,800.00 | \$ 8,681.18 | \$ 10,500.00 | \$ 10,500.00 | \$ 10,291.09 | \$ 7,457.21 | \$ 7,041.73 |
| 101-52210-008 | AUTOMOTIVE SUPPLIES | \$ 2,400.00 | \$ 1,939.10 | \$ 2,000.00 | \$ 2,100.00 | \$ 1,503.52 | \$ 4,327.92 | \$ 1,512.38 |
| 101-52400-008 | CLEANING/SANITATION | \$ 250.00 | \$ 135.15 | \$ 250.00 | \$ 250.00 | \$ 290.10 | \$ 307.02 | \$ 76.80 |
| 101-52500-008 | CLOTHING SUPPLIES | \$ 3,700.00 | \$ 2,669.24 | \$ 3,500.00 | \$ 3,800.00 | \$ 2,919.71 | \$ 2,189.58 | \$ 3,441.75 |
| 101-52535-008 | SHOP SUPPLIES | \$ 2,000.00 | \$ 1,664.63 | \$ 2,000.00 | \$ 2,000.00 | \$ 868.63 | \$ 1,152.85 | \$ 1,938.38 |
| 101-52545-008 | SAFETY EQUIPMENT | \$ 2,500.00 | \$ 943.18 | \$ 2,500.00 | \$ 2,500.00 | \$ 1,100.39 | \$ 1,708.74 | \$ 2,158.42 |
| 101-52600-008 | OPERATING SUPPLIES | \$ 1,500.00 | \$ 1,866.03 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,423.55 | \$ 1,709.51 | \$ 797.16 |
| | OPERATING EXPENSES | \$ 42,350.00 | \$ 28,172.42 | \$ 30,950.00 | \$ 33,350.00 | \$ 25,033.25 | \$ 26,298.86 | \$ 33,345.21 |
| 101-53002-008 | SOLID WASTE COLLECTI | \$ 550,000.00 | \$ 458,284.58 | \$ 490,000.00 | \$ 490,000.00 | \$ 535,595.96 | \$ 536,688.76 | \$ 519,557.48 |
| 101-53015-008 | SURVEY/EASEMENT FEE | \$ 20,000.00 | | | | | | |
| 101-53020-008 | ENGINEERING FEES | \$ 13,000.00 | \$ 7,758.75 | \$ 13,000.00 | \$ 13,000.00 | | \$ 2,210.00 | \$ 6,426.58 |
| 101-53020-008-100188 | ENGINEERING FEES | \$ 62,800.87 | \$ 34,881.63 | \$ 40,000.00 | \$ 29,036.63 | | | |
| 101-53033-008 | MARKETING/ADVERTISIN | \$ 500.00 | \$ 368.49 | \$ 500.00 | \$ 500.00 | | | |
| 101-53050-008 | PROFESSIONAL SERVICE | \$ 2,500.00 | \$ 277.10 | \$ 2,500.00 | \$ 2,500.00 | \$ 90.00 | \$ 162.50 | \$ 156.00 |
| 101-53070-008 | TEMPORARY STAFFING S | \$ 5,000.00 | \$ 4,305.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 27,965.00 | \$ 12,757.50 | \$ 17,393.25 |
| 101-53200-008 | COMMUNICATIONS - TEL | \$ 3,200.00 | \$ 2,840.10 | \$ 3,200.00 | \$ 3,200.00 | \$ 4,645.36 | \$ 3,320.23 | \$ 2,853.89 |
| 101-53230-008 | UTILITIES-GAS/ELECTR | \$ 67,000.00 | \$ 55,250.16 | \$ 61,000.00 | \$ 61,000.00 | \$ 67,267.08 | \$ 67,733.92 | \$ 74,175.39 |
| 101-53300-008 | SCHOOLS/CONVENTION/T | \$ 1,000.00 | | \$ 1,000.00 | \$ 1,000.00 | | \$ 5.89 | |
| 101-53310-008 | FREIGHT | | \$ 431.64 | \$ 500.00 | \$ 500.00 | | | |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|----------------------|-----------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| 101-53335-008 | COPY MACHINE MAINTEN | \$ 800.00 | \$ 360.61 | \$ 800.00 | \$ 700.00 | \$ 372.30 | \$ 494.55 | \$ 440.97 |
| 101-53500-008 | DUES & SUBSCRIPTIONS | \$ 200.00 | | \$ 200.00 | \$ 200.00 | | | |
| 101-53555-008 | EQUIPMENT LEASES & R | \$ 4,000.00 | \$ 403.85 | \$ 4,000.00 | \$ 2,000.00 | \$ 585.00 | \$ 1,370.00 | \$ 958.20 |
| 101-53610-008 | CUSTODIAL SERVICES | | | | | | | \$ 2,171.00 |
| 101-53756-008 | MEREDITH GRANT EXPEN | | \$ 9,536.80 | \$ 149,297.00 | \$ 149,297.00 | | \$ 194,681.43 | |
| | CONTRACTUAL SERVICES | \$ 730,000.87 | \$ 574,698.71 | \$ 770,997.00 | \$ 757,933.63 | \$ 636,520.70 | \$ 819,424.78 | \$ 624,132.76 |
| 101-54050-008 | BUILDING REPAIR | \$ 5,000.00 | \$ 1,410.09 | \$ 5,000.00 | \$ 5,000.00 | \$ 2,847.78 | \$ 6,325.40 | \$ 4,170.00 |
| 101-54205-008 | CRUSHED ROCK | \$ 5,500.00 | \$ 2,477.55 | \$ 5,000.00 | \$ 4,000.00 | \$ 4,900.00 | \$ 4,500.00 | |
| 101-54220-008 | STREET SIGNS & MARKI | \$ 6,000.00 | \$ 3,864.56 | \$ 5,000.00 | \$ 4,000.00 | \$ 2,534.29 | \$ 8,828.35 | \$ 3,338.00 |
| 101-55020-008 | MACHINERY & TOOL REP | \$ 19,500.00 | \$ 19,585.08 | \$ 19,500.00 | \$ 19,500.00 | \$ 17,783.23 | \$ 19,861.63 | \$ 18,385.47 |
| 101-55040-008 | AUTO/TRUCK REPAIR | \$ 10,000.00 | \$ 19,335.69 | \$ 10,000.00 | \$ 23,000.00 | \$ 8,383.29 | \$ 22,162.53 | \$ 22,099.69 |
| 101-55300-008 | MINOR TOOLS & EQUIPM | \$ 3,000.00 | \$ 3,027.43 | \$ 2,500.00 | \$ 4,200.00 | \$ 1,730.86 | \$ 11,331.09 | \$ 11,266.94 |
| | REPAIRS | \$ 49,000.00 | \$ 49,700.40 | \$ 47,000.00 | \$ 59,700.00 | \$ 38,179.45 | \$ 73,009.00 | \$ 59,260.10 |
| 101-56100-008 | PARK IMPROVEMENTS | | | | | \$ 849.65 | \$ 20,448.80 | \$ 31,930.22 |
| 101-56150-008 | STRUCTURE REMOVAL | \$ 15,000.00 | | \$ 15,000.00 | \$ 15,000.00 | \$ 3,539.99 | \$ 9,443.71 | |
| 101-56155-008 | TREE REMOVAL | \$ 7,500.00 | \$ 4,460.00 | \$ 7,500.00 | \$ 6,000.00 | \$ 1,700.00 | \$ 3,334.83 | |
| 101-56810-008 | SIDEWALKS & CURBS | \$ 2,000.00 | \$ 1,910.95 | \$ 2,000.00 | \$ 2,550.00 | \$ 246.41 | \$ 2,321.88 | \$ 2,534.47 |
| 101-56815-008 | BRIDGES & CULVERTS | \$ 20,000.00 | \$ 12,156.31 | \$ 20,000.00 | \$ 15,000.00 | \$ 5,098.87 | \$ 13,816.87 | \$ 1,902.02 |
| 101-56820-008 | STREETS & ALLEYS | \$ 100,000.00 | \$ 46,531.10 | \$ 70,000.00 | \$ 70,000.00 | \$ 61,350.12 | \$ 50,817.18 | \$ 50,314.45 |
| 101-56820-008-100188 | STREETS & ALLEYS | \$ 400,000.00 | | | | | | |
| 101-56999-008 | CAPITAL OUTLAY | | | | | | | \$ 92,179.74 |
| | CAPITAL EXPENDITURES | \$ 544,500.00 | \$ 65,058.36 | \$ 114,500.00 | \$ 108,550.00 | \$ 72,785.04 | \$ 100,183.27 | \$ 178,860.90 |
| 101-57800-008 | CAPITAL LEASE - PRIN | | \$ 21,018.86 | \$ 20,927.59 | \$ 21,018.86 | \$ 20,455.92 | \$ 19,798.19 | \$ 19,576.31 |
| 101-57810-008 | CAPITAL LEASE - INTE | | \$ 437.94 | \$ 470.85 | \$ 437.94 | \$ 942.53 | \$ 1,600.26 | \$ 1,822.14 |
| | DEBT | \$ - | \$ 21,456.80 | \$ 21,398.44 | \$ 21,456.80 | \$ 21,398.45 | \$ 21,398.45 | \$ 21,398.45 |
| | *TOTAL STREET | \$ 1,826,821.87 | \$ 1,118,143.62 | \$ 1,434,116.44 | \$ 1,423,502.43 | \$ 1,158,515.72 | \$ 1,447,971.70 | \$ 1,311,480.98 |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|----------------------------------|---------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| ADMINISTRATION DEPARTMENT | | | | | | | | |
| 101-51001-009 | SALARIES & WAGES SUP | \$ 74,320.00 | \$ 64,593.62 | \$ 70,842.00 | \$ 70,850.00 | \$ 68,940.18 | \$ 76,018.31 | \$ 161,757.02 |
| 101-51010-009 | SALARIES & WAGES LAB | \$ 78,542.00 | \$ 39,183.36 | \$ 58,689.00 | \$ 74,844.00 | \$ 47,209.05 | \$ 54,804.18 | \$ 14,504.46 |
| 101-51020-009 | OVERTIME | | | | | \$ 740.83 | \$ 1,353.83 | |
| 101-51030-009 | LONGEVITY | \$ 1,789.00 | \$ 1,848.00 | \$ 1,663.00 | \$ 1,663.00 | \$ 968.00 | \$ 864.00 | \$ 1,518.00 |
| 101-51100-009 | CONTRIBUTIONS TO TRM | \$ 13,511.00 | \$ 11,375.99 | \$ 12,407.00 | \$ 12,409.00 | \$ 11,831.49 | \$ 5,509.04 | \$ 7,682.36 |
| 101-51110-009 | FICA EXPENSE | \$ 9,616.00 | \$ 6,393.57 | \$ 7,985.00 | \$ 9,156.00 | \$ 7,376.53 | \$ 7,800.74 | \$ 10,716.14 |
| 101-51115-009 | MEDICARE EXPENSE | \$ 2,249.00 | \$ 1,495.31 | \$ 1,868.00 | \$ 2,142.00 | \$ 1,725.15 | \$ 1,824.45 | \$ 2,419.53 |
| 101-51120-009 | AUTO ALLOWANCE | \$ 2,880.00 | \$ 2,700.00 | \$ 2,880.00 | \$ 2,880.00 | \$ 2,400.00 | \$ 2,325.00 | \$ 1,500.00 |
| 101-51150-009 | UNEMPLOYMENT TAX EXP | \$ 731.00 | \$ (135.68) | \$ 605.00 | \$ 731.00 | \$ 605.56 | \$ 356.27 | \$ 38.25 |
| 101-51210-009 | INSURANCE - MEDICAL | \$ 16,008.00 | \$ 12,138.11 | \$ 22,674.00 | \$ 14,716.00 | \$ 39,062.28 | \$ 20,929.06 | \$ 24,916.56 |
| 101-51215-009 | INSURANCE - COBRA | | \$ 1,523.00 | \$ (1,523.00) | \$ 1,523.00 | | \$ 1,523.00 | \$ 389.33 |
| 101-51216-009 | DEDUCTIBLE REIMBURSE | | | | | \$ 2,869.96 | \$ 7,493.67 | |
| 101-51220-009 | INSURANCE - WORKERS | \$ 429.00 | \$ (3,102.00) | \$ 408.00 | \$ 408.00 | \$ 490.05 | \$ (1,187.98) | |
| 101-51225-009 | TELEMEDICINE EXPENSE | \$ 171.00 | \$ 171.00 | \$ 171.00 | \$ 171.00 | \$ 180.00 | \$ 254.96 | |
| 101-51230-009 | MISC EMPLOYEE INSURA | | \$ (3,967.18) | \$ 5,000.00 | \$ 5,000.00 | \$ (9,515.86) | \$ (5,684.53) | \$ 1,131.04 |
| 101-51235-009 | HEALTH SAVINGS PLAN | | \$ (1,374.31) | \$ 1,900.00 | \$ 1,900.00 | \$ 2,637.98 | \$ 2,250.00 | |
| | PERSONNEL SERVICES | \$ 200,246.00 | \$ 132,842.79 | \$ 185,569.00 | \$ 198,393.00 | \$ 177,521.20 | \$ 176,434.00 | \$ 226,572.69 |
| 101-52050-009 | OFFICE SUPPLIES | \$ 7,000.00 | \$ 8,722.63 | \$ 7,500.00 | \$ 7,500.00 | \$ 9,032.04 | \$ 9,261.74 | \$ 10,439.84 |
| 101-52200-009 | FUEL - GASOLINE | \$ 1,100.00 | \$ 1,238.20 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,002.19 | \$ 274.91 | \$ 123.58 |
| 101-52400-009 | CLEANING/SANITATION | \$ 2,000.00 | \$ 1,961.68 | \$ 2,000.00 | \$ 2,000.00 | \$ 1,488.24 | \$ 1,601.48 | \$ 1,312.80 |
| 101-52600-009 | OPERATING SUPPLIES | \$ 1,000.00 | \$ 274.59 | \$ 2,500.00 | \$ 2,500.00 | \$ 797.93 | \$ 2,948.65 | \$ 1,718.75 |
| | OPERATING EXPENSES | \$ 11,100.00 | \$ 12,197.10 | \$ 13,000.00 | \$ 13,000.00 | \$ 12,320.40 | \$ 14,086.78 | \$ 13,594.97 |
| 101-53003-009 | AMBULANCE SERVICE | \$ 37,500.00 | \$ 31,250.00 | \$ 37,500.00 | \$ 37,500.00 | \$ 37,500.00 | \$ 37,500.00 | \$ 37,500.00 |
| 101-53005-009 | ACCOUNTING & AUDITIN | \$ 12,095.00 | \$ 11,336.56 | \$ 11,742.00 | \$ 11,742.00 | \$ 11,166.00 | \$ 9,081.40 | \$ 14,812.50 |
| 101-53010-009 | LEGAL SERVICES | \$ 15,000.00 | \$ 13,715.00 | \$ 15,000.00 | \$ 15,000.00 | \$ 23,442.66 | \$ 23,143.22 | \$ 26,890.24 |
| 101-53013-009 | UNION PACIFIC RR LEA | \$ 7,725.00 | | \$ 7,725.00 | \$ 7,725.00 | \$ 8,195.45 | \$ 15,681.75 | \$ 7,500.00 |
| 101-53033-009 | MARKETING/ADVERTISIN | \$ 1,000.00 | \$ 875.25 | \$ 500.00 | \$ 900.00 | \$ 869.00 | \$ 1,314.00 | \$ 832.88 |
| 101-53034-009 | TAX APPRAISAL SERVIC | \$ 51,045.00 | \$ 34,511.00 | \$ 30,850.00 | \$ 30,850.00 | \$ 29,862.00 | \$ 30,898.35 | \$ 28,270.00 |
| 101-53037-009 | TAX ATTORNEY FEES | \$ 12,000.00 | \$ 9,950.88 | \$ 12,000.00 | \$ 12,000.00 | \$ 16,660.65 | \$ 18,283.78 | \$ 16,670.42 |
| 101-53040-009 | TAX COLLECTION SERVI | \$ 6,500.00 | \$ 6,500.00 | \$ 6,500.00 | \$ 6,500.00 | \$ 6,500.00 | \$ 6,500.00 | \$ 6,500.00 |
| 101-53050-009 | PROFESSIONAL SERVICE | \$ 12,000.00 | \$ 20,128.65 | \$ 12,000.00 | \$ 16,000.00 | \$ 13,597.84 | \$ 9,665.57 | \$ 12,000.00 |
| 101-53070-009 | TEMPORARY STAFFING S | | | | | \$ 2,570.40 | \$ 80.00 | |
| 101-53075-009 | OTHER SERVICES | \$ 500.00 | \$ (54.00) | \$ 1,000.00 | \$ 1,000.00 | \$ 640.56 | \$ 440.00 | \$ 3,748.90 |
| 101-53200-009 | COMMUNICATIONS - TEL | \$ 15,000.00 | \$ 16,582.96 | \$ 15,000.00 | \$ 15,000.00 | \$ 18,754.10 | \$ 15,149.81 | \$ 19,365.32 |
| 101-53220-009 | POSTAGE | \$ 3,500.00 | \$ 2,038.18 | \$ 3,500.00 | \$ 3,500.00 | \$ 2,174.30 | \$ 3,149.10 | \$ 3,220.15 |
| 101-53230-009 | UTILITIES-GAS/ELECTR | \$ 10,000.00 | \$ 9,869.08 | \$ 10,000.00 | \$ 10,000.00 | \$ 11,716.50 | \$ 20,703.38 | \$ 16,953.99 |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|---------------|------------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| 101-53300-009 | SCHOOLS/CONVENTION/T | \$ 6,000.00 | \$ 7,784.17 | \$ 6,000.00 | \$ 6,826.00 | \$ 3,127.15 | \$ 6,328.38 | \$ 5,926.03 |
| 101-53335-009 | COPY MACHINE MAINTEN | \$ 3,000.00 | \$ 3,914.64 | \$ 2,500.00 | \$ 3,100.00 | \$ 2,263.07 | \$ 2,594.94 | \$ 3,264.09 |
| 101-53340-009 | INSURANCE - LIABILIT | \$ 54,000.00 | \$ 49,068.12 | \$ 45,400.00 | \$ 49,068.12 | \$ 41,265.12 | \$ 44,100.04 | \$ 1,145.98 |
| 101-53352-009 | BUILDING INSPECTOR E | \$ 17,000.00 | \$ 7,164.84 | \$ 17,000.00 | \$ 17,000.00 | \$ 12,866.02 | \$ 21,326.25 | \$ 7,462.03 |
| 101-53360-009 | COUNCIL EXPENSE | \$ 3,000.00 | \$ 3,789.32 | \$ 3,000.00 | \$ 3,406.31 | \$ 2,459.93 | \$ 634.41 | \$ 1,391.82 |
| 101-53500-009 | DUES & SUBSCRIPTIONS | \$ 6,000.00 | \$ 4,261.15 | \$ 6,000.00 | \$ 6,000.00 | \$ 5,742.98 | \$ 6,790.78 | \$ 5,458.27 |
| 101-53505-009 | BANK SERVICE CHARGES | | \$ 99.00 | \$ 3,000.00 | \$ 3,000.00 | \$ 1,484.69 | \$ 3,105.13 | \$ 3,136.89 |
| 101-53550-009 | COMPUTER SOFTWARE & | \$ 45,000.00 | \$ 50,611.40 | \$ 40,000.00 | \$ 41,020.00 | \$ 48,520.60 | \$ 45,151.30 | \$ 48,297.14 |
| 101-53603-009 | INTERLOCAL - EMERGEN | \$ 7,260.00 | \$ 7,260.00 | \$ 7,260.00 | \$ 7,260.00 | \$ 7,260.00 | \$ 7,260.00 | \$ 7,260.00 |
| 101-53606-009 | EMPLOYEE APPRECIATIO | \$ 5,500.00 | \$ 5,415.68 | \$ 5,000.00 | \$ 6,000.00 | \$ 5,238.81 | \$ 3,664.96 | \$ 5,029.58 |
| 101-53609-009 | STATE FEES | \$ 35.00 | \$ 35.00 | \$ 35.00 | \$ 35.00 | \$ 35.00 | \$ 35.00 | \$ 35.00 |
| 101-53610-009 | CUSTODIAL SERVICES | | | | | | | \$ 12,675.00 |
| 101-53611-009 | ALARM & SECURITY SYS | \$ 1,000.00 | \$ 626.46 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,283.60 | \$ 395.00 | \$ 922.32 |
| 101-53614-009 | POSTAGE METER SERVIC | \$ 1,500.00 | \$ 496.26 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,618.37 | \$ 1,415.64 | \$ 1,363.44 |
| 101-53620-009 | GROUND MAINTENANCE | \$ 5,000.00 | | \$ 5,000.00 | \$ 5,000.00 | \$ 8,278.51 | \$ 7,109.91 | |
| 101-53645-009 | LEGAL PUBLICATIONS | \$ 4,500.00 | \$ 1,811.06 | \$ 4,500.00 | \$ 4,500.00 | \$ 5,937.38 | \$ 2,405.45 | \$ 4,465.16 |
| 101-53820-009 | PROPERTY TAX EXPENSE | \$ 500.00 | \$ 580.43 | \$ 500.00 | \$ 580.43 | \$ 579.88 | \$ 101.69 | |
| | CONTRACTUAL SERVICES | \$ 343,160.00 | \$ 299,621.09 | \$ 311,012.00 | \$ 323,012.86 | \$ 331,610.57 | \$ 344,009.24 | \$ 302,097.15 |
| 101-54050-009 | BUILDING REPAIR | \$ 9,000.00 | \$ 11,199.44 | \$ 9,000.00 | \$ 11,000.00 | \$ 151,217.59 | \$ 11,472.00 | \$ 2,963.64 |
| 101-55005-009 | MISCELLANEOUS EXPENS | | \$ 5,771.00 | \$ 5,771.00 | | | | |
| 101-55010-009 | FURNITURE & FIXTURE | | | \$ 1,000.00 | \$ 1,000.00 | | \$ 943.58 | \$ 1,408.10 |
| 101-55040-009 | AUTO/TRUCK REPAIR | \$ 1,000.00 | \$ 775.87 | \$ 500.00 | \$ 800.00 | \$ 91.67 | \$ 15.00 | \$ 440.71 |
| 101-55100-009 | HEATING & COOLING RE | \$ 4,000.00 | \$ 6,050.34 | \$ 4,000.00 | \$ 4,500.00 | \$ 3,212.02 | \$ 2,660.27 | \$ 8,213.58 |
| 101-55400-009 | CONTINGENCY | | | \$ 67,664.58 | | \$ 27,992.13 | \$ 47,701.80 | |
| | REPAIRS | \$ 14,000.00 | \$ 23,796.65 | \$ 87,935.58 | \$ 17,300.00 | \$ 182,513.41 | \$ 62,792.65 | \$ 13,026.03 |
| 101-56020-009 | ELECTION EXPENSE | \$ 2,800.00 | \$ 3,045.41 | \$ 2,800.00 | \$ 2,800.00 | \$ 2,731.02 | | |
| 101-56550-009 | COMPUTER EQUIPMENT | \$ 9,000.00 | \$ 11,029.35 | \$ 5,000.00 | \$ 10,000.00 | \$ 6,562.58 | \$ 3,362.65 | \$ 28,381.38 |
| 101-56560-009 | FURNITURE & FIXTURES | | \$ 588.00 | \$ 600.00 | \$ 588.00 | | | |
| 101-56700-009 | VEHICLES PURCHASE | | | | | | | \$ 25,972.00 |
| 101-56999-009 | CAPITAL OUTLAY | | | | | \$ 134,634.00 | | |
| | CAPITAL EXPENDITURES | \$ 11,800.00 | \$ 14,662.76 | \$ 8,400.00 | \$ 13,388.00 | \$ 143,927.60 | \$ 3,362.65 | \$ 54,353.38 |
| | *TOTAL ADMINISTRATION | \$ 580,306.00 | \$ 483,120.39 | \$ 605,916.58 | \$ 565,093.86 | \$ 847,893.18 | \$ 600,685.32 | \$ 609,644.22 |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|--|-----------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| MAIN STREET/HISTORIC PRESERVATION | | | | | | | | |
| 101-51001-011 | SALARIES & WAGES SUP | \$ 43,048.00 | \$ 34,906.42 | \$ 41,000.00 | \$ 40,997.00 | \$ 34,452.48 | \$ 38,609.15 | \$ 37,605.37 |
| 101-51010-011 | SALARIES & WAGES LAB | \$ 12,372.00 | \$ 13,055.69 | \$ 21,893.00 | \$ 11,783.00 | \$ 37,165.56 | \$ 31,814.31 | |
| 101-51030-011 | LONGEVITY | \$ 441.00 | \$ 287.00 | \$ 357.00 | \$ 357.00 | \$ 120.00 | \$ 68.00 | |
| 101-51100-011 | CONTRIBUTIONS TO TRM | \$ 4,766.00 | \$ 3,816.58 | \$ 4,363.00 | \$ 4,363.00 | \$ 4,057.50 | \$ 1,759.10 | \$ 1,550.26 |
| 101-51110-011 | FICA EXPENSE | \$ 3,463.00 | \$ 2,960.29 | \$ 3,786.00 | \$ 3,295.00 | \$ 4,570.46 | \$ 4,166.33 | \$ 2,044.37 |
| 101-51115-011 | MEDICARE EXPENSE | \$ 810.00 | \$ 692.36 | \$ 885.00 | \$ 771.00 | \$ 1,068.88 | \$ 974.42 | \$ 680.32 |
| 101-51150-011 | UNEMPLOYMENT TAX EXP | \$ 504.00 | \$ 30.65 | \$ 580.00 | \$ 504.00 | \$ 827.15 | \$ 471.49 | \$ 41.77 |
| 101-51210-011 | INSURANCE - MEDICAL | \$ 7,406.00 | \$ 6,454.71 | \$ 12,513.00 | \$ 6,957.00 | \$ 12,525.14 | \$ 11,192.10 | \$ 14,913.08 |
| 101-51216-011 | DEDUCTIBLE REIMBURSE | | | | | \$ 3,950.00 | | |
| 101-51220-011 | INSURANCE - WORKERS | \$ 103.00 | \$ 98.00 | \$ 98.00 | \$ 98.00 | \$ 93.00 | \$ 90.00 | |
| 101-51225-011 | TELEMEDICINE EXPENSE | \$ 90.00 | \$ 90.00 | \$ 90.00 | \$ 90.00 | \$ 90.00 | \$ 120.00 | |
| 101-51235-011 | HEALTH SAVINGS PLAN | | \$ 200.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 2,800.00 | \$ 1,000.00 | |
| | PERSONNEL SERVICE | \$ 73,003.00 | \$ 62,591.70 | \$ 86,565.00 | \$ 70,215.00 | \$ 101,720.17 | \$ 90,264.90 | \$ 56,835.17 |
| 101-52050-011 | OFFICE SUPPLIES | \$ 100.00 | \$ 642.14 | \$ 800.00 | \$ 800.00 | \$ 811.03 | \$ 522.95 | \$ 1,260.21 |
| 101-52060-011 | OFFICE EQUIPMENT | \$ 1,000.00 | \$ 461.03 | \$ 1,000.00 | \$ 500.00 | \$ 890.90 | \$ 452.96 | \$ 2,301.46 |
| 101-52400-011 | CLEANING/SANITATION | \$ 650.00 | \$ 688.49 | \$ 650.00 | \$ 620.00 | \$ 662.34 | \$ 615.17 | \$ 627.33 |
| | OPERATING EXPENSES | \$ 1,750.00 | \$ 1,791.66 | \$ 2,450.00 | \$ 1,920.00 | \$ 2,364.27 | \$ 1,591.08 | \$ 4,189.00 |
| 101-53070-011 | TEMPORARY STAFFING S | | | | | | \$ 42.00 | |
| 101-53075-011 | OTHER SERVICES | | | | | | | \$ 568.00 |
| 101-53200-011 | COMMUNICATIONS - TEL | \$ 3,500.00 | \$ 3,266.50 | \$ 3,500.00 | \$ 3,500.00 | \$ 3,571.66 | \$ 3,669.41 | \$ 4,386.63 |
| 101-53230-011 | UTILITIES-GAS/ELECTR | \$ 6,000.00 | \$ 6,849.64 | \$ 6,000.00 | \$ 6,000.00 | \$ 7,829.83 | \$ 7,531.38 | \$ 10,171.19 |
| 101-53300-011 | SCHOOLS/CONVENTION/T | \$ 2,000.00 | \$ 1,655.94 | \$ 2,000.00 | \$ 2,000.00 | \$ 971.61 | \$ 1,765.49 | \$ 3,082.93 |
| 101-53335-011 | COPY MACHINE MAINTEN | \$ 2,500.00 | \$ 894.81 | \$ 2,500.00 | \$ 2,500.00 | \$ 1,219.14 | \$ 1,040.76 | \$ 1,671.76 |
| 101-53361-011 | BOARD MEMBER EXPENSE | | | | | | | |
| 101-53500-011 | DUES & SUBSCRIPTIONS | \$ 2,000.00 | \$ 1,284.38 | \$ 2,000.00 | \$ 2,000.00 | \$ 1,901.69 | \$ 1,446.28 | \$ 1,893.56 |
| 101-53610-011 | CUSTODIAL SERVICES | | | | | | | \$ 15,946.84 |
| 101-53611-011 | ALARM & SECURITY SYS | \$ 1,000.00 | \$ 592.50 | \$ 1,000.00 | \$ 1,000.00 | \$ 480.00 | \$ 959.68 | \$ 15,621.77 |
| 101-53640-011 | DOWNTOWN MAINTENANCE | \$ 15,000.00 | \$ 18,970.40 | \$ 15,000.00 | \$ 15,000.00 | \$ 24,247.63 | \$ 11,411.86 | \$ 11,983.15 |
| 101-53740-011 | MAIN STREET PROGRAM | \$ 24,700.00 | \$ 14,678.90 | \$ 22,700.00 | \$ 13,600.00 | \$ 24,658.27 | \$ 15,018.72 | \$ 23,579.06 |
| 101-53740-011-ANN | MAIN STREET PROGRAM | | | | | | \$ 2,569.38 | \$ 753.56 |
| 101-53740-011-WINE | MAIN STREET PROGRAM | | | | | | \$ 130.00 | \$ 37,735.93 |
| 101-53751-011 | MOUNTAIN BIKING TRAI | | \$ 332.77 | \$ 340.00 | \$ 332.77 | \$ 1,500.00 | \$ 4,521.13 | |
| 101-53756-011 | MEREDITH GRANT EXPEN | | \$ 24,072.79 | \$ 22,800.00 | \$ 22,800.00 | \$ 32,225.75 | \$ 73,794.27 | \$ 46,460.00 |
| 101-53756-011-RRP | MEREDITH GRANT EXPEN | | \$ 16.99 | | | | \$ 18,708.17 | \$ 98,265.02 |
| | CONTRACTUAL SERVICES | \$ 56,700.00 | \$ 72,615.62 | \$ 77,840.00 | \$ 68,732.77 | \$ 98,605.58 | \$ 142,608.53 | \$ 272,119.40 |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|---------------------|--|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| 101-54050-011 | BUILDING REPAIR | \$ 15,000.00 | \$ 15,807.11 | \$ 46,149.33 | \$ 31,151.00 | \$ 12,573.73 | \$ 16,391.16 | \$ 11,691.60 |
| 101-54200-011 | MUSEUM PROJECTS | | \$ 3,803.73 | \$ 7,551.00 | \$ 2.00 | \$ 5,222.69 | \$ 3,712.47 | \$ 3,532.09 |
| 101-54200-011-BAKED | MUSEUM PROJECTS | | | | | | \$ 259.06 | \$ 1,278.77 |
| 101-54220-011 | STREET SIGNS & MARKI | \$ 1,000.00 | \$ 428.00 | \$ 428.00 | \$ 430.00 | | \$ 80.00 | |
| | REPAIRS | \$ 16,000.00 | \$ 20,038.84 | \$ 54,128.33 | \$ 31,583.00 | \$ 17,796.42 | \$ 20,442.69 | \$ 16,502.46 |
| 101-56825-011 | LANDMARK PROGRAM EXP | \$ 5,500.00 | \$ 3,474.98 | \$ 5,000.00 | \$ 3,051.00 | \$ 4,457.45 | \$ 5,314.15 | \$ 8,874.27 |
| 101-56825-011-RRP | LANDMARK PROGRAM EXP | \$ 10,000.00 | \$ 12,951.35 | \$ 5,000.00 | \$ 8,150.00 | \$ 3,848.02 | \$ 7,620.86 | \$ 10,414.89 |
| | CAPITAL EXPENDITURES | \$ 15,500.00 | \$ 16,426.33 | \$ 10,000.00 | \$ 11,201.00 | \$ 8,305.47 | \$ 12,935.01 | \$ 19,289.16 |
| | *TOTAL MAIN STREET/HISTORIC PRESE | \$ 162,953.00 | \$ 173,464.15 | \$ 230,983.33 | \$ 183,651.77 | \$ 228,791.91 | \$ 267,842.21 | \$ 368,935.19 |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|------------------------|-------------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| MUNICIPAL COURT | | | | | | | | |
| 101-51010-016 | SALARIES & WAGES LAB | \$ 44,996.00 | \$ 36,301.74 | \$ 42,000.00 | \$ 42,895.00 | \$ 35,992.17 | \$ 27,866.62 | |
| 101-51030-016 | LONGEVITY | \$ 252.00 | \$ 98.00 | \$ 168.00 | \$ 168.00 | | | |
| 101-51100-016 | CONTRIBUTIONS TO TRM | \$ 4,959.00 | \$ 3,947.69 | \$ 4,449.00 | \$ 4,543.00 | \$ 3,974.81 | \$ 1,288.55 | |
| 101-51110-016 | FICA EXPENSE | \$ 2,805.00 | \$ 2,236.85 | \$ 2,614.00 | \$ 2,670.00 | \$ 2,367.73 | \$ 1,627.77 | |
| 101-51115-016 | MEDICARE EXPENSE | \$ 656.00 | \$ 523.14 | \$ 611.00 | \$ 624.00 | \$ 553.74 | \$ 380.69 | |
| 101-51150-016 | UNEMPLOYMENT TAX EXP | \$ 252.00 | \$ 9.00 | \$ 252.00 | \$ 252.00 | \$ 396.00 | \$ 144.00 | |
| 101-51210-016 | INSURANCE - MEDICAL | \$ 7,406.00 | \$ 5,864.97 | \$ 7,376.00 | \$ 6,957.00 | \$ 6,183.79 | \$ 5,600.57 | |
| 101-51216-016 | DEDUCTIBLE REIMBURSE | | \$ 206.34 | \$ 355.00 | \$ 206.34 | | | |
| 101-51220-016 | INSURANCE - WORKERS | \$ 108.00 | \$ 100.00 | \$ 100.00 | \$ 102.00 | \$ 83.00 | | |
| 101-51225-016 | TELEMEDICINE EXPENSE | \$ 90.00 | \$ 90.00 | \$ 90.00 | \$ 90.00 | \$ 90.00 | \$ 98.50 | |
| 101-51235-016 | HEALTH SAVINGS PLAN | | \$ 117.91 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,882.09 | | |
| | PERSONNEL SERVICE | \$ 61,524.00 | \$ 49,495.64 | \$ 59,015.00 | \$ 59,507.34 | \$ 51,523.33 | \$ 37,006.70 | \$ - |
| 101-52050-016 | OFFICE SUPPLIES | \$ 1,200.00 | \$ 1,125.87 | \$ 1,000.00 | \$ 1,500.00 | \$ 1,231.38 | \$ 1,295.39 | |
| | OPERATING EXPENSES | \$ 1,200.00 | \$ 1,125.87 | \$ 1,000.00 | \$ 1,500.00 | \$ 1,231.38 | \$ 1,295.39 | \$ - |
| 101-53010-016 | LEGAL SERVICES | \$ 15,000.00 | \$ 9,789.04 | \$ 20,000.00 | \$ 20,000.00 | \$ 18,765.66 | \$ 10,353.64 | |
| 101-53035-016 | OTHER PROFESSIONAL S | | | | | | \$ 4,693.33 | \$ 125,770.70 |
| 101-53080-016 | OMNIBASE SERVICE FEE | \$ 8,000.00 | \$ 4,418.52 | \$ 3,000.00 | \$ 3,000.00 | \$ 2,930.56 | \$ 840.00 | |
| 101-53300-016 | SCHOOLS/CONVENTION/T | \$ 2,000.00 | \$ 2,191.68 | \$ 2,000.00 | \$ 2,000.00 | \$ 550.00 | | |
| 101-53335-016 | COPY MACHINE MAINTEN | \$ 1,000.00 | \$ 388.96 | \$ 1,000.00 | \$ 1,000.00 | \$ 678.41 | | |
| 101-53351-016 | CITY ATTORNEY COURT | \$ 24,000.00 | \$ 20,083.13 | \$ 21,000.00 | \$ 21,000.00 | \$ 16,828.04 | \$ 19,282.04 | \$ 21,261.68 |
| 101-53370-016 | JUDGE | \$ 14,000.00 | \$ 10,000.00 | \$ 14,000.00 | \$ 14,000.00 | \$ 12,000.00 | \$ 12,000.00 | \$ 13,200.00 |
| 101-53500-016 | DUES & SUBSCRIPTIONS | \$ 400.00 | \$ 194.72 | \$ 350.00 | \$ 350.00 | \$ 399.72 | \$ 327.64 | |
| 101-53550-016 | COMPUTER SOFTWARE & | \$ 3,100.00 | \$ 2,062.00 | \$ 2,000.00 | \$ 2,200.00 | \$ 1,968.00 | | |
| 101-53609-016 | STATE FEES | \$ 75,000.00 | \$ 59,089.42 | \$ 45,000.00 | \$ 45,000.00 | \$ 71,392.89 | \$ 65,990.88 | |
| | CONTRACTUAL SERVICES | \$ 142,500.00 | \$ 108,217.47 | \$ 108,350.00 | \$ 108,550.00 | \$ 125,513.28 | \$ 113,487.53 | \$ 160,232.38 |
| | *TOTAL MUNICIPAL COURT | \$ 205,224.00 | \$ 158,838.98 | \$ 168,365.00 | \$ 169,557.34 | \$ 178,267.99 | \$ 151,789.62 | \$ 160,232.38 |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|-------------------------------------|-------------------------|----------------------------|---------------------------|--------------------------------|---------------------------|-----------------------------------|------------------------------------|------------------------------------|
| TRANSFERS/OTHER EXPENDITURES | | | | | | | | |
| 101-55500-900 | BAD DEBT EXPENSE | | | | | \$ 4,278.98 | | \$ 6,288.39 |
| 101-58350-900 | TRANSFER OUT - 1/2 C | | | \$ 870,677.10 | | \$ 842,776.70 | \$ 791,353.99 | \$ 722,205.91 |
| 101-58400-900 | TRANSFER OUT OTHER F | \$ 102,500.00 | \$ 277,773.69 | \$ 108,226.00 | \$ 280,000.00 | \$ 42,119.48 | \$ 57,877.82 | \$ 9,156.39 |
| | *TOTAL TRANSFERS | \$ 102,500.00 | \$ 277,773.69 | \$ 978,903.10 | \$ 280,000.00 | \$ 889,175.16 | \$ 849,231.81 | \$ 737,650.69 |



SPECIAL REVENUE FUNDS/BOARDS

Main Street

| Account | Description | CURRENT Budget 2021-2022 | PROJECTED Current 2021-2022 | PROPOSED Budget 2022-2023 |
|----------------------|---|--------------------------------|-----------------------------------|---------------------------------|
| MAIN STREET | | | | |
| REVENUE | | | | |
| 101-42300-000 | MAIN STREET DONATIONS | | | |
| | Fundraisers & Sponsorships | | | \$ 12,000.00 |
| | Donations | \$ 1,000.00 | \$ 1,000.00 | \$ 1,500.00 |
| | Afgan Sales | \$ 3,863.00 | \$ 2,764.00 | \$ 700.00 |
| | Grant - ARPA | | \$ 10,000.00 | |
| | Carriage ride sponsorships | | | \$ 1,500.00 |
| | Cornhole tournament & sponsorships | | \$ 1,340.00 | \$ 4,500.00 |
| | Transfer from Marketing - Christmas Décor | \$ 4,500.00 | \$ 4,500.00 | \$ 4,500.00 |
| | TOTAL REVENUE | \$ 9,363.00 | \$ 19,604.00 | \$ 24,700.00 |
| EXPENSES | | | | |
| 11-53740-011 | MAIN STREET PROGRAM | | | |
| | Holiday Decorations | \$ 2,000.00 | \$ 2,000.00 | \$ 2,000.00 |
| | Christmas Labor (Bill Brittain) | \$ 6,000.00 | \$ 6,000.00 | \$ 6,000.00 |
| | Fundraisers/Events | | | \$ 5,000.00 |
| | Cornhole Tournament | | \$ 300.00 | \$ 1,500.00 |
| | Incentive Grants | \$ 10,000.00 | \$ 5,000.00 | \$ 7,000.00 |
| | Benevolence/Tributes | \$ 200.00 | \$ 200.00 | \$ 200.00 |
| | Carriage rides | | | \$ 1,500.00 |
| | OTHER SPECIAL PROJECTS | | | |
| | Farmers Market | \$ 1,000.00 | | \$ 1,000.00 |
| | Downtown Events | \$ 500.00 | \$ 100.00 | \$ 500.00 |
| | TOTAL EXPENDITURES | \$ 19,700.00 | \$ 13,600.00 | \$ 24,700.00 |
| | Net Revenue Over (Under) Expenses | \$ (10,337.00) | \$ 6,004.00 | \$ - |
| | Carry-over balance - prior years | | \$ 6,201.00 | \$ 12,205.00 |
| | FUND BALANCE | | \$ 12,205.00 | \$ 12,205.00 |
| CASH BALANCES | | | | |
| | YE 2019 | \$ 30,539.96 | | |
| | YE 2020 | \$ 21,588.62 | | |
| | YE 2021 | \$ 6,201.65 | | |
| | YE 2022 (Projected) | \$ 12,205.00 | | |

Historical Museum Board

| Account | Description | CURRENT Budget 2021-2022 | PROJECTED Current 2021-2022 | PROPOSED Budget 2022-2023 |
|----------------------|-----------------------------------|--------------------------------|-----------------------------------|---------------------------------|
| MUSEUM | | | | |
| REVENUE | | | | |
| 130-42325-000 | DONATIONS - MUSEUM | | | |
| | Donation Box | \$ 300.00 | \$ 500.00 | \$ 300.00 |
| | Post Office Boxes/Memorials | \$ 100.00 | \$ 800.00 | \$ 100.00 |
| | Gift Shop/Merchandise | | \$ 220.00 | \$ 200.00 |
| | Fundraiser - Baked Potato | \$ 4,500.00 | | |
| | Fundraiser - Chic-Fil-A | \$ 3,187.00 | \$ 3,187.00 | \$ 10,000.00 |
| | Transfer In - Marketing | \$ 900.00 | \$ 900.00 | \$ 900.00 |
| | TOTAL REVENUE | \$ 8,987.00 | \$ 5,607.00 | \$ 11,500.00 |
| EXPENSES | | | | |
| 130-54200-011 | MUSEUM PROGRAM | | | |
| | Fundraiser -Chic-Fil-A | \$ 1,674.00 | \$ 1,500.00 | \$ 5,000.00 |
| | Marketing | \$ 3,000.00 | \$ 900.00 | \$ 900.00 |
| | TOTAL EXPENDITURES | \$ 4,674.00 | \$ 2,400.00 | \$ 5,900.00 |
| | Net Revenue Over (Under) Expenses | \$ 4,313.00 | \$ 3,207.00 | \$ 5,600.00 |
| | Carry-over balance - prior years | | \$ 17,661.00 | \$ 20,868.00 |
| | FUND BALANCE | | \$ 20,868.00 | \$ 26,468.00 |
| CASH BALANCES | | | | |
| | YE 2019 | \$ 952.81 | | |
| | YE 2020 | \$ 4,498.90 | | |
| | YE 2021 | \$ 10,557.00 | | |
| | YE 2022 (Projected) | \$ 13,764.00 | | |

| Account | Description | CURRENT Budget 2021-2022 | PROJECTED Current 2021-2022 | PROPOSED Budget 2022-2023 |
|-----------------|-----------------------------------|---|--|--|
| LANDMARK | | | | |
| REVENUE | | | | |
| 101-42330-000 | DONATIONS - LANDMARK | \$ 3,250.00 | \$ 4,783.00 | \$ 4,000.00 |
| | Tour of Homes | \$ 1,750.00 | \$ - | \$ 1,800.00 |
| | Iron Horse Square | \$ 5,000.00 | \$ 21,145.00 | \$ 15,000.00 |
| | TOTAL REVENUE | \$ 10,000.00 | \$ 25,928.00 | \$ 20,800.00 |
| EXPENSES | | | | |
| 101-56825-011 | LANDMARK PROGRAM | \$ 4,750.00 | \$ 3,051.00 | \$ 5,000.00 |
| | Tour of Homes | \$ 250.00 | \$ - | \$ 500.00 |
| | Iron Horse Square | \$ 5,000.00 | \$ 8,137.00 | \$ 10,000.00 |
| | TOTAL EXPENDITURES | \$ 10,000.00 | \$ 11,188.00 | \$ 15,500.00 |
| | Net Revenue Over (Under) Expenses | \$ - | \$ 14,740.00 | \$ 5,300.00 |
| | Carry-over balance - prior years | | \$ 16,617.00 | \$ 31,357.00 |
| | FUND BALANCE | | \$ 31,357.00 | \$ 36,657.00 |

CASH BALANCES

| | |
|---------------------|--------------|
| YE 2019 | \$ 7,093.25 |
| YE 2020 | \$ 9,128.65 |
| YE 2021 | \$ 16,617.14 |
| YE 2022 (Projected) | \$ 31,357.14 |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|------------------------------|--|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| Fund 127 | Grant Fund - Coronavirus Local Fiscal Recovery Fund | | | | | | | |
| Revenue | | | | | | | | |
| 127-42180-000 | INTEREST INCOME | \$ (250.00) | \$ (210.76) | | \$ (250.00) | \$ (29.92) | | |
| 127-43490-000 | GRANT - FEDERAL | \$ (590,473.92) | \$ (1,166.96) | | \$ (590,473.92) | \$ (590,473.92) | | |
| | Total: | \$ (590,723.92) | \$ (1,377.72) | \$ - | \$ (590,723.92) | \$ (590,503.84) | \$ - | \$ - |
| Expense | | | | | | | | |
| 127-52600-000 | OPERATING SUPPLIES | | \$ 3,062.09 | | \$ 3,062.09 | \$ 1,891.62 | | |
| 127-53030-000 | CONSTRUCTION CONTRAC | \$ 184,928.82 | | | \$ 184,928.82 | | | |
| 127-53050-000 | PROFESSIONAL SERVICE | \$ 52,000.00 | \$ 6,836.32 | | \$ 59,047.40 | | | |
| 127-53310-000 | FREIGHT | | \$ 235.85 | | | | | |
| 127-53550-000 | COMPUTER SOFTWARE & | \$ 25,000.00 | \$ 8,443.13 | | \$ 33,000.00 | | | |
| 127-53755-000 | GRANTS AND INCENTIVE | | \$ 143,000.00 | | \$ 143,000.00 | | | |
| 127-54050-000 | BUILDING REPAIR | \$ 196,000.00 | | | \$ 196,000.00 | | | |
| 127-56505-000 | EQUIPMENT | \$ 11,800.00 | \$ 5,476.60 | | \$ 17,295.00 | | | |
| 127-56550-000 | COMPUTER EQUIPMENT | | \$ 8,983.63 | | \$ 8,983.63 | | | |
| 127-56560-000 | FURNITURE & FIXTURES | | \$ 6,471.77 | | \$ 10,000.00 | | | |
| 127-56700-000 | VEHICLES PURCHASE | \$ 50,000.00 | \$ 62,057.83 | | \$ 112,000.00 | | | |
| 127-56800-000 | CAPITAL BUILDINGS & | \$ 278,000.00 | | | \$ 278,000.00 | | | |
| 127-57852-000 | FENCES | \$ 143,721.37 | | | \$ 143,721.37 | | | |
| | Total: | \$ 941,450.19 | \$ 244,567.22 | \$ - | \$ 1,189,038.31 | \$ 1,891.62 | \$ - | \$ - |
| Net (Revenue)/Expense | | \$ 350,726.27 | \$ 243,189.50 | \$ - | \$ 598,314.39 | \$ (588,612.22) | \$ - | \$ - |

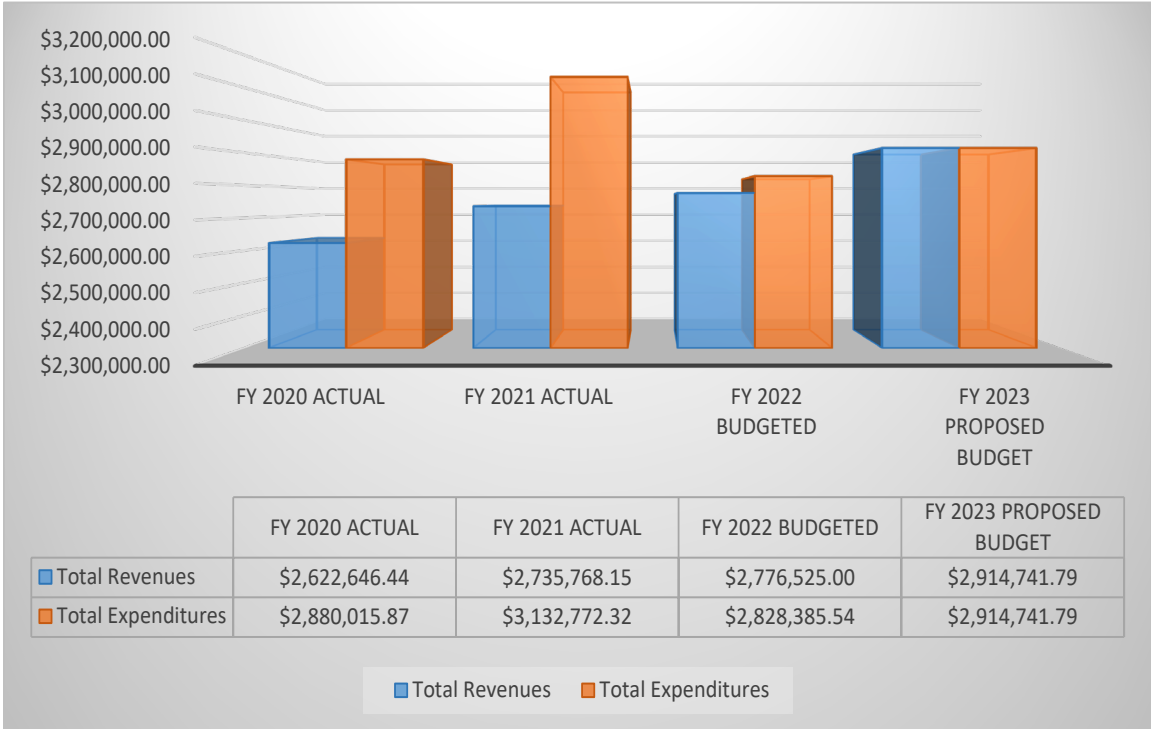
| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|------------------------------|---------------------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| Fund 150 | Police Drug Enforcement Fund | | | | | | | |
| Revenue | | | | | | | | |
| 150-42180-000 | INTEREST INCOME | \$ (150.00) | \$ (5.72) | | | | | |
| 150-43600-000 | TRANSFER IN | \$ (150.00) | \$ (16,185.62) | | | | | |
| | Total: | \$ (300.00) | \$ (16,191.34) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Expenditure | | | | | | | | |
| | (Funds not allocated) | | | | | | | |
| | Total: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net (Revenue)/Expense | | \$ (300.00) | \$ (16,191.34) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund 151 | Police Department Working Fund | | | | | | | |
| Revenue | | | | | | | | |
| 151-42411-000 | DONATIONS - POLICE D | \$ (2,500.00) | | | | | | |
| 151-43600-000 | TRANSFER IN | | \$ (32,420.28) | | | | | |
| | Total: | \$ (2,500.00) | \$ (32,420.28) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Expenditure | | | | | | | | |
| | (Funds not allocated) | | | | | | | |
| | Total: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net (Revenue)/Expense | | \$ (2,500.00) | \$ (32,420.28) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund 152 | Fire Department Capital Fund | | | | | | | |
| Revenue | | | | | | | | |
| 152-43413-000 | COUNTY FIRE SUBSIDY | \$ (52,529.00) | | | | | | |
| 152-43600-000 | TRANSFER IN | | \$ (126,024.64) | | \$ (126,024.64) | | | |
| | Total: | \$ (52,529.00) | \$ (126,024.64) | \$ - | \$ (126,024.64) | \$ - | \$ - | \$ - |
| Expenditure | | | | | | | | |
| 152-57800-000 | CAPITAL LEASE - PRIN | \$ 10,921.58 | | | \$ 5,445.04 | | | |
| 152-57810-000 | CAPITAL LEASE - INTE | \$ 2,102.61 | | | \$ 251.76 | | | |
| | Total: | \$ 13,024.19 | \$ - | \$ - | \$ 5,696.80 | \$ - | \$ - | \$ - |
| Net (Revenue)/Expense | | \$ (39,504.81) | \$ (126,024.64) | \$ - | \$ (120,327.84) | \$ - | \$ - | \$ - |



WATER UTILITY FUND

WATER UTILITY FUND
SUMMARY OF REVENUES AND EXPENDITURES

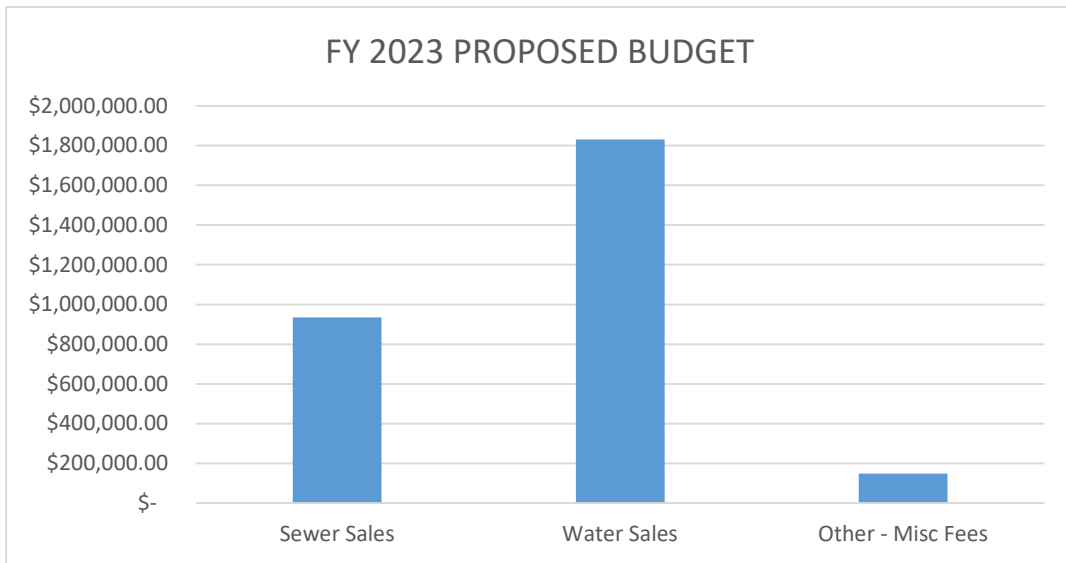
| CATEGORIES | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 BUDGETED | FY 2023 PROPOSED BUDGET |
|--------------------|-----------------|-----------------|------------------|-------------------------|
| Total Revenues | \$ 2,622,646.44 | \$ 2,735,768.15 | \$ 2,776,525.00 | \$ 2,914,741.79 |
| Total Expenditures | \$ 2,880,015.87 | \$ 3,132,772.32 | \$ 2,828,385.54 | \$ 2,914,741.79 |
| Net Inc/(Exp) | \$ (257,369.43) | \$ (397,004.17) | \$ (51,860.54) | \$ - |



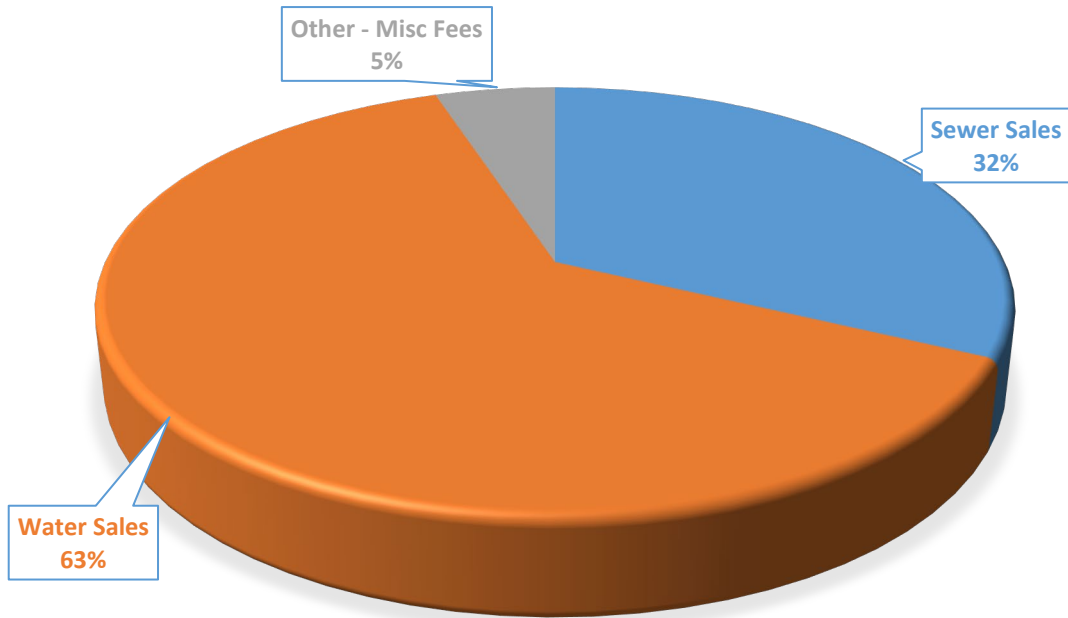
The Water Utility Fund is considered an Enterprise Fund and should be able to fully support itself. The City’s Utility Fund provides water and sewer services to Mineola businesses and residents. This budget proposes a 3% increase in water and sewer rates to fund ongoing operational aspects and to continue to build a capital replacement/depreciation fund.

WATER UTILITY FUND
REVENUE SUMMARY

| CATEGORIES | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 BUDGETED | FY 2023 PROPOSED BUDGET |
|----------------------|------------------------|------------------------|------------------------|-------------------------------|
| REVENUES | | | | |
| Sewer Sales | \$ 874,950.39 | \$ 908,014.88 | \$ 894,715.00 | \$ 935,255.00 |
| Water Sales | \$ 1,650,513.17 | \$ 1,689,523.89 | \$ 1,778,300.00 | \$ 1,831,649.00 |
| Other - Misc Fees | \$ 97,182.88 | \$ 138,229.38 | \$ 103,510.00 | \$ 147,837.79 |
| TOTAL REVENUE | \$ 2,622,646.44 | \$ 2,735,768.15 | \$ 2,776,525.00 | \$ 2,914,741.79 |



WATER UTILITY FUND REVENUE

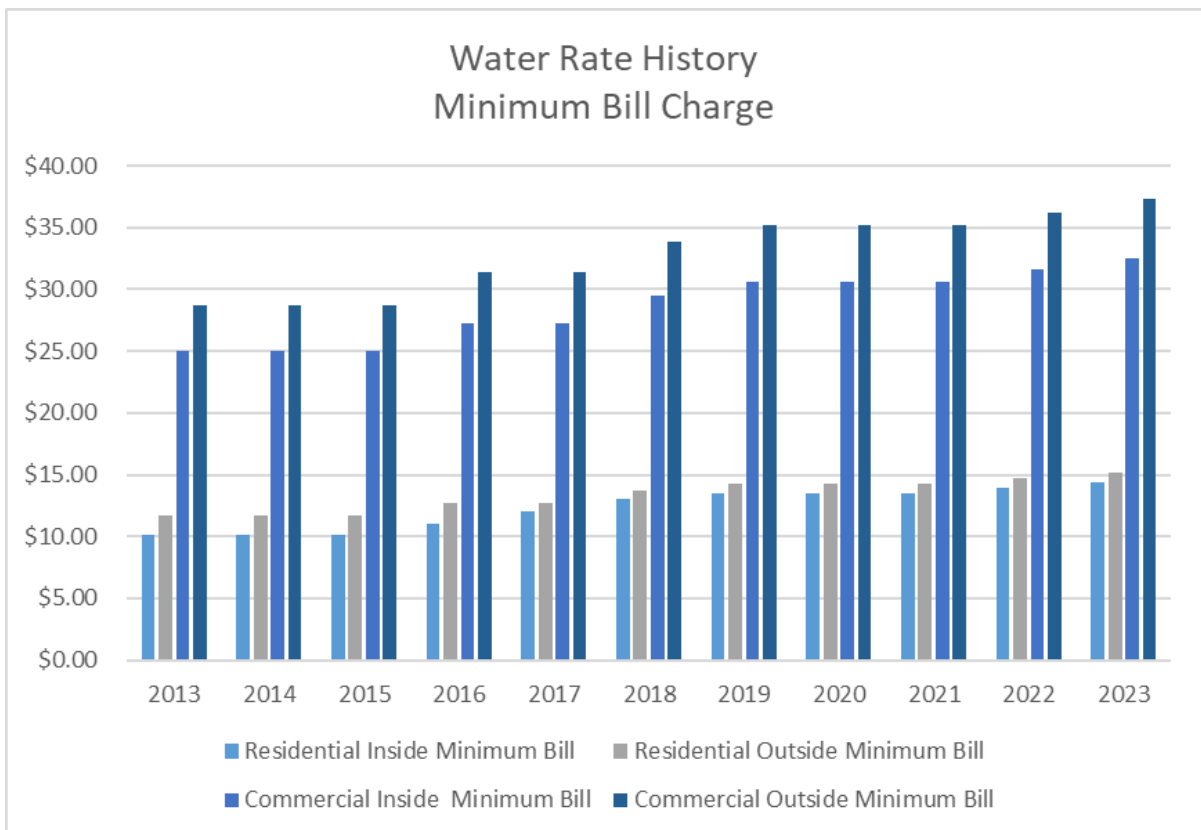


Water Rate History

These fees are for meter sizes 3/4" X 5/8", which are primarily residential and small business. This equals 2,337 meters of the total 2,737 or 85% of the meters.

Water Rate History (Meter Size 3/4 x 5/8")

| | Residential Inside | | Residential Outside | | Commercial Inside | | Commercial Outside | | Percent Increase |
|------|--------------------|-------------|---------------------|-------------|-------------------|-------------|--------------------|-------------|------------------|
| | Minimum Bill | Per 100 Gal | Minimum Bill | Per 100 Gal | Minimum Bill | Per 100 Gal | Minimum Bill | Per 100 Gal | |
| 2010 | \$9.45 | \$0.5281 | \$10.88 | \$0.6080 | \$23.33 | \$0.5281 | \$26.78 | \$0.6080 | |
| 2011 | \$9.90 | \$0.5532 | \$11.40 | \$0.6369 | \$24.44 | \$0.5532 | \$28.05 | \$0.6369 | 5% |
| 2012 | \$10.15 | \$0.5670 | \$11.69 | \$0.6528 | \$25.05 | \$0.5670 | \$28.75 | \$0.6528 | 3% |
| 2013 | \$10.15 | \$0.5670 | \$11.69 | \$0.6528 | \$25.05 | \$0.5670 | \$28.75 | \$0.6528 | 0% |
| 2014 | \$10.15 | \$0.5670 | \$11.69 | \$0.6528 | \$25.05 | \$0.5670 | \$28.75 | \$0.6528 | 0% |
| 2015 | \$10.15 | \$0.5670 | \$11.69 | \$0.6528 | \$25.05 | \$0.5670 | \$28.75 | \$0.6528 | 0% |
| 2016 | \$11.06 | \$0.6180 | \$12.74 | \$0.7115 | \$27.30 | \$0.6180 | \$31.34 | \$0.7115 | 9% |
| 2017 | \$12.06 | \$0.6736 | \$12.74 | \$0.7755 | \$27.30 | \$0.6736 | \$31.34 | \$0.7755 | 9% |
| 2018 | \$13.02 | \$0.7275 | \$13.76 | \$0.8375 | \$29.48 | \$0.7275 | \$33.85 | \$0.8375 | 8% |
| 2019 | \$13.54 | \$0.7566 | \$14.31 | \$0.8710 | \$30.66 | \$0.7566 | \$35.20 | \$0.8710 | 4% |
| 2020 | \$13.54 | \$0.7566 | \$14.31 | \$0.8710 | \$30.66 | \$0.7566 | \$35.20 | \$0.8710 | 0% |
| 2021 | \$13.54 | \$0.7566 | \$14.31 | \$0.8710 | \$30.66 | \$0.7566 | \$35.20 | \$0.8710 | 0% |
| 2022 | \$13.95 | \$0.7793 | \$14.74 | \$0.8971 | \$31.58 | \$0.7793 | \$36.26 | \$0.8971 | 3% |
| 2023 | \$14.36 | \$0.8027 | \$15.18 | \$0.9240 | \$32.53 | \$0.8027 | \$37.34 | \$0.9240 | 3% |

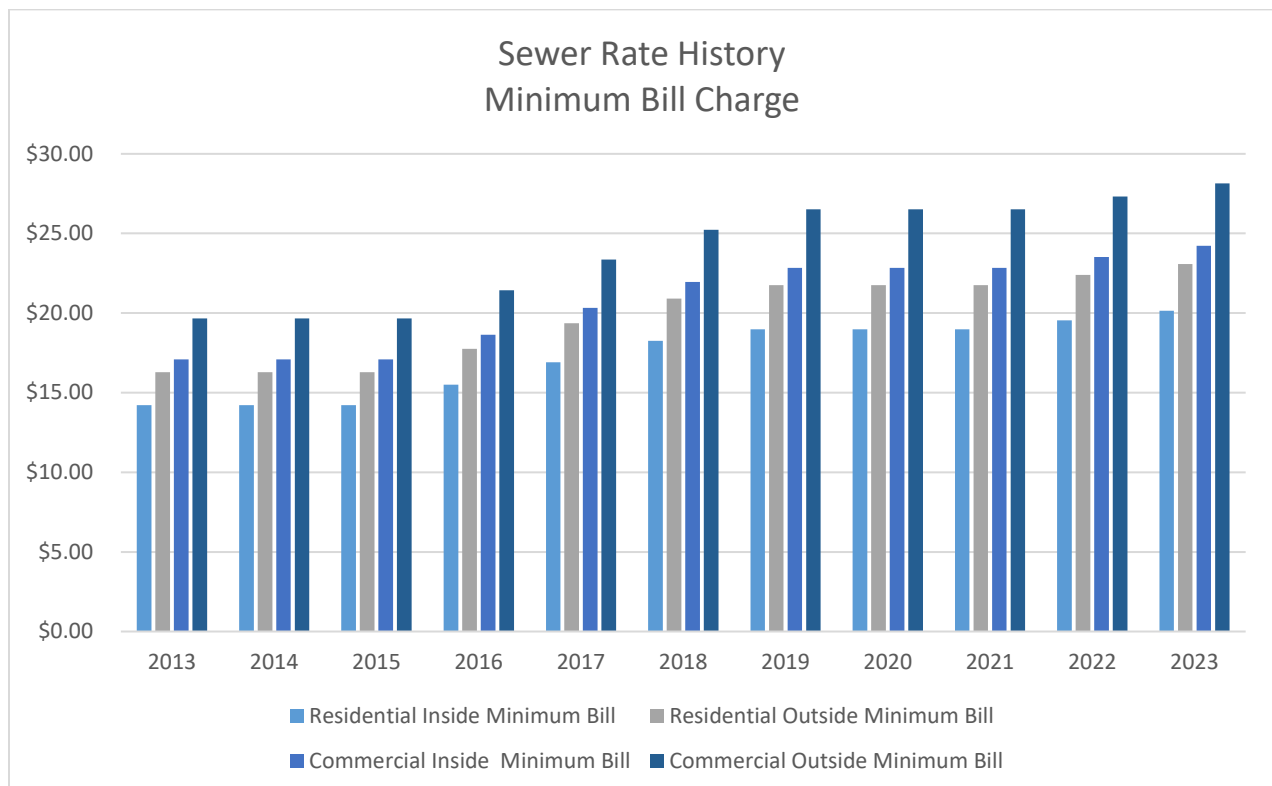


Sewer Rate History

Residential sewer per gallon charge is capped at 15,000 gallons. If a residential customer uses more than 15,000 gallons of water, they are not charged sewer charges on the gallons above that. Commercial customers pay for all gallons used. This is because the assumption is that if a residential customer uses more than 15,000 of water, they either have a leak, filling a swimming pool or watering their lawn.

Sewer Rate History

| | Residential Inside | | Residential Outside | | Commercial Inside | | Commercial Outside | | Percent Increase |
|------|--------------------|-------------|---------------------|-------------|-------------------|-------------|--------------------|-------------|------------------|
| | Minimum Bill | Per 100 Gal | Minimum Bill | Per 100 Gal | Minimum Bill | Per 100 Gal | Minimum Bill | Per 100 Gal | |
| 2010 | \$13.24 | \$0.1936 | \$15.17 | \$0.2214 | \$15.92 | \$0.2970 | \$18.32 | \$0.3380 | |
| 2011 | \$13.87 | \$0.2028 | \$15.89 | \$0.2319 | \$16.68 | \$0.3111 | \$19.19 | \$0.3541 | 5% |
| 2012 | \$14.22 | \$0.2079 | \$16.29 | \$0.2377 | \$17.10 | \$0.3189 | \$19.67 | \$0.3630 | 3% |
| 2013 | \$14.22 | \$0.2079 | \$16.29 | \$0.2377 | \$17.10 | \$0.3189 | \$19.67 | \$0.3630 | 0% |
| 2014 | \$14.22 | \$0.2079 | \$16.29 | \$0.2377 | \$17.10 | \$0.3189 | \$19.67 | \$0.3630 | 0% |
| 2015 | \$14.22 | \$0.2079 | \$16.29 | \$0.2377 | \$17.10 | \$0.3189 | \$19.67 | \$0.3630 | 0% |
| 2016 | \$15.50 | \$0.2266 | \$17.76 | \$0.2591 | \$18.64 | \$0.3476 | \$21.44 | \$0.3957 | 9% |
| 2017 | \$16.90 | \$0.2470 | \$19.36 | \$0.2824 | \$20.32 | \$0.3789 | \$23.37 | \$0.4313 | 9% |
| 2018 | \$18.25 | \$0.2668 | \$20.91 | \$0.3050 | \$21.95 | \$0.4092 | \$25.24 | \$0.4658 | 8% |
| 2019 | \$18.98 | \$0.2775 | \$21.75 | \$0.3172 | \$22.83 | \$0.4256 | \$26.52 | \$0.4844 | 4% |
| 2020 | \$18.98 | \$0.2775 | \$21.75 | \$0.3172 | \$22.83 | \$0.4256 | \$26.52 | \$0.4844 | 0% |
| 2021 | \$18.98 | \$0.2775 | \$21.75 | \$0.3172 | \$22.83 | \$0.4256 | \$26.52 | \$0.4844 | 0% |
| 2022 | \$19.55 | \$0.2858 | \$22.40 | \$0.3267 | \$23.51 | \$0.4384 | \$27.32 | \$0.4989 | 3% |
| 2023 | \$20.14 | \$0.2944 | \$23.07 | \$0.3365 | \$24.22 | \$0.4515 | \$28.14 | \$0.5139 | 3% |



Master (Multi) Meter Demand Fee

Master (Multi) Meters are meters serving multi-unit or institutional complexes. Meters designated as Irrigation (sprinkler) meters do not have a required minimum fee regardless of size or customer type (residential or commercial). Most irrigation meters are 1". City of Mineola rate schedule did not include some meter sizes that are serviced. It did include meter sizes that are no longer in use. We present a rate schedule to match meter sizes, and base the fee on size and gallons used, rather than the purpose of the meter. However, irrigation meters will still not be charged a monthly minimum when there is no usage.

Master Meter Rate History

| | 1" Meter (348 Meters) | 1&1/2" Meter (1 Meter) | 2" Meter (45 Meters) | 3" Meter (0 Meters) | 4" Meter (6 Meters) | 6" Meter (0 Meters) | 8" Meters (0 Meters) | Percent Increase |
|------|-----------------------------|------------------------------|----------------------------|------------------------|------------------------|------------------------|-------------------------|---------------------|
| 2012 | | | \$64.07 | \$97.39 | \$148.03 | \$225.01 | \$225.01 | |
| 2013 | | | \$64.07 | \$97.39 | \$148.03 | \$225.01 | \$225.01 | 0% |
| 2014 | | | \$64.07 | \$97.39 | \$148.03 | \$225.01 | \$225.01 | 0% |
| 2015 | | | \$64.07 | \$97.39 | \$148.03 | \$225.01 | \$225.01 | 0% |
| 2016 | | | \$69.84 | \$106.16 | \$161.35 | \$245.26 | \$245.26 | 9% |
| 2017 | | | \$76.13 | \$115.71 | \$175.87 | \$267.33 | \$267.33 | 9% |
| 2018 | | | \$82.22 | \$124.97 | \$189.94 | \$288.72 | \$288.72 | 8% |
| 2019 | | | \$85.51 | \$129.97 | \$197.54 | \$300.27 | \$300.27 | 4% |
| 2020 | | | \$85.51 | \$129.97 | \$197.54 | \$300.27 | \$300.27 | 0% |
| 2021 | \$37.01 | \$56.26 | \$85.51 | \$129.97 | \$197.54 | \$300.27 | \$300.27 | 0% |
| 2022 | \$38.12 | \$57.95 | \$88.08 | \$133.87 | \$203.47 | \$309.28 | \$470.10 | 3% |
| 2023 | \$39.26 | \$59.69 | \$90.72 | \$137.89 | \$209.57 | \$318.56 | \$484.21 | 3% |

Meters By Size

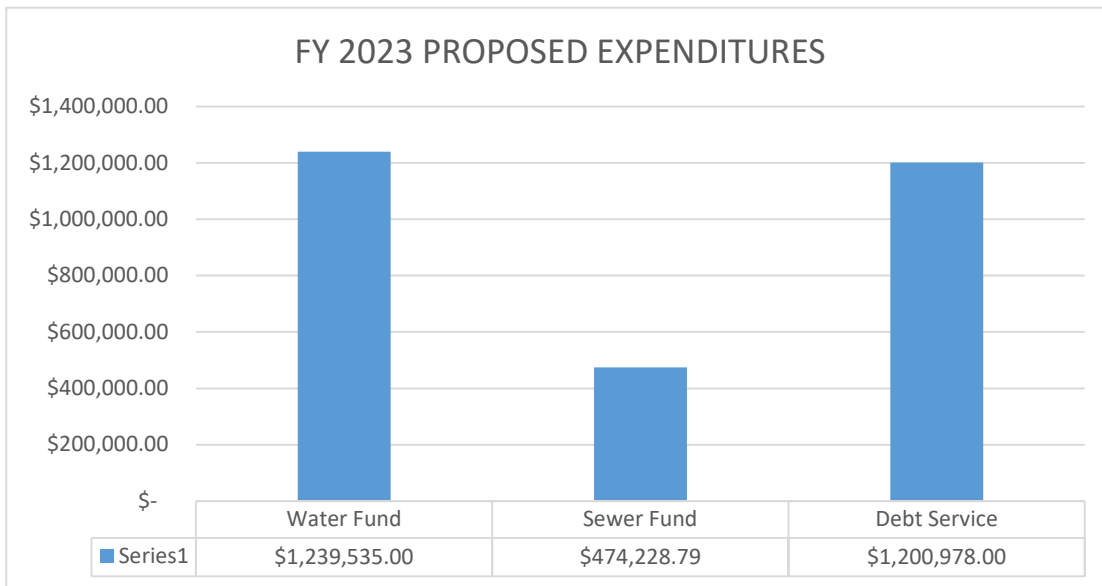
| | 2020 | 2021 | 2022 |
|--------------|-------------|-------------|-------------|
| 3 1/2 x 5/8" | 2129 | 2337 | 2425 |
| 1" | 313 | 348 | 361 |
| 1 & 1/2" | 1 | 1 | 1 |
| 2" | 43 | 45 | 45 |
| 4" | 5 | 6 | 6 |
| TOTAL | 2491 | 2737 | 2838 |

Expenditures

WATER UTILITY FUND

EXPENSES PER DEPARTMENT

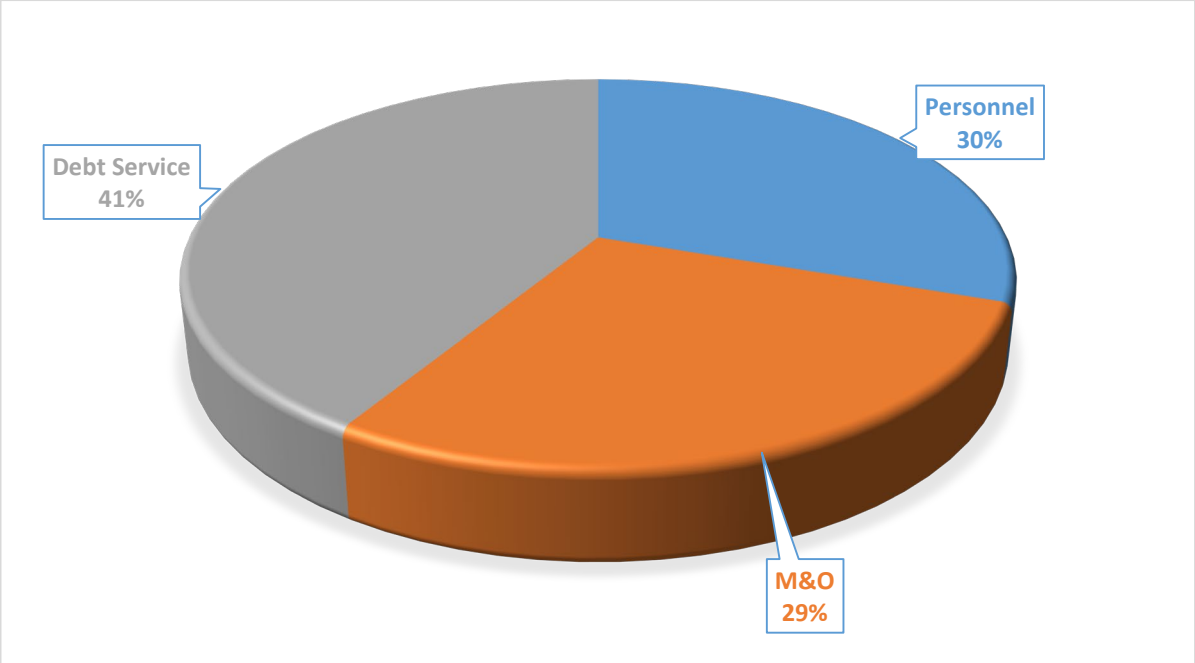
| CATEGORIES | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 BUDGETED | FY 2023 PROPOSED BUDGET |
|---------------------------|------------------------|------------------------|------------------------|-------------------------|
| EXPENDITURES | | | | |
| Water Fund | \$ 1,535,596.79 | \$ 1,769,138.29 | \$ 1,420,771.54 | \$ 1,239,535.00 |
| Sewer Fund | \$ 403,316.07 | \$ 454,163.79 | \$ 500,950.45 | \$ 474,228.79 |
| Debt Service | \$ 941,103.01 | \$ 909,470.24 | \$ 906,663.55 | \$ 1,200,978.00 |
| TOTAL EXPENDITURES | \$ 2,880,015.87 | \$ 3,132,772.32 | \$ 2,828,385.54 | \$ 2,914,741.79 |



41% of utility fund revenue goes toward repayment of debt. The purpose of building reserves is to avoid future debt by being able to fund projects with cash.

Water Fund Expenditures by Type

| | | |
|--------------|----|--------------|
| Personnel | \$ | 882,911.00 |
| M&O | \$ | 830,852.79 |
| Debt Service | \$ | 1,200,978.00 |



| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|--------------------------------|---------------------------|--------------------------|--------------------------|-----------------------------|--------------------------|-----------------------------|------------------------------|------------------------------|
| WATER FUND BUDGET RECAP | | | | | | | | |
| Revenues | | | | | | | | |
| | REVENUE - SEWER | \$ (942,255.00) | \$ (779,040.69) | \$ (901,715.00) | \$ (901,715.00) | \$ (915,214.88) | \$ (882,150.39) | \$ (833,198.40) |
| | REVENUE - WATER | \$ (1,972,486.79) | \$ (1,591,693.25) | \$ (1,889,810.00) | \$ (1,889,810.00) | \$ (1,820,553.27) | \$ (1,740,496.05) | \$ (2,365,302.49) |
| | TOTAL REVENUES | \$ (2,914,741.79) | \$ (2,370,733.94) | \$ (2,791,525.00) | \$ (2,791,525.00) | \$ (2,735,768.15) | \$ (2,622,646.44) | \$ (3,198,500.89) |
| Expenditures | | | | | | | | |
| | *Total Water Department | \$ 1,239,535.00 | \$ 927,662.49 | \$ 1,432,421.54 | \$ 1,398,010.79 | \$ 1,769,138.29 | \$ 1,535,596.79 | \$ 1,443,980.91 |
| | *Total Wastewater | \$ 474,228.79 | \$ 397,813.10 | \$ 504,300.45 | \$ 475,331.45 | \$ 454,163.79 | \$ 403,316.07 | \$ 408,964.83 |
| | *Total Transfers | \$ 1,200,978.00 | \$ 669,348.00 | \$ 906,663.55 | \$ 906,663.55 | \$ 909,470.24 | \$ 941,103.01 | \$ 926,030.28 |
| | TOTAL EXPENDITURES | \$ 2,914,741.79 | \$ 1,994,823.59 | \$ 2,843,385.54 | \$ 2,780,005.79 | \$ 3,132,772.32 | \$ 2,880,015.87 | \$ 2,778,976.02 |
| | Under/(Over) | \$ - | \$ (375,910.35) | \$ 51,860.54 | \$ (11,519.21) | \$ 397,004.17 | \$ 257,369.43 | \$ (419,524.87) |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|-----------------|---------------------------|--------------------------|--------------------------|-----------------------------|--------------------------|-----------------------------|------------------------------|------------------------------|
| Fund 102 | WATER UTILITY FUND | | | | | | | |
| | WATER FUND REVENUE | | | | | | | |
| 102-41100-000 | SEWER SALES | \$ (935,255.00) | \$ (774,240.69) | \$ (894,715.00) | \$ (894,715.00) | \$ (908,014.88) | \$ (874,950.39) | \$ (828,398.40) |
| 102-41115-000 | SEWER TAP FEES | \$ (7,000.00) | \$ (4,800.00) | \$ (7,000.00) | \$ (7,000.00) | \$ (7,200.00) | \$ (7,200.00) | \$ (4,800.00) |
| | REVENUE - SEWER | \$ (942,255.00) | \$ (779,040.69) | \$ (901,715.00) | \$ (901,715.00) | \$ (915,214.88) | \$ (882,150.39) | \$ (833,198.40) |
| 102-41125-000 | WATER TAP FEES | \$ (50,000.00) | \$ (59,276.00) | \$ (15,000.00) | \$ (15,000.00) | \$ (17,518.42) | \$ (12,030.00) | \$ (9,700.00) |
| 102-41130-000 | WATER METER FEES | \$ (2,500.00) | | \$ (2,500.00) | \$ (2,500.00) | \$ (8,100.00) | \$ (3,000.00) | |
| 102-41135-000 | CONNECTS/DISCONNECTS | \$ (25,000.00) | \$ (23,085.00) | \$ (22,000.00) | \$ (22,000.00) | \$ (23,870.00) | \$ (19,260.00) | \$ (24,320.00) |
| 102-41160-000 | LATE FEES | \$ (50,000.00) | \$ (53,537.59) | \$ (45,000.00) | \$ (45,000.00) | \$ (48,953.66) | \$ (36,059.80) | \$ (45,133.76) |
| 102-41175-000 | WATER SALES | \$ (1,831,649.00) | \$ (1,437,094.96) | \$ (1,778,300.00) | \$ (1,778,300.00) | \$ (1,689,523.89) | \$ (1,650,513.17) | \$ (1,519,044.67) |
| 102-42180-000 | INTEREST INCOME | \$ (5,000.00) | \$ (3,415.89) | \$ (10,000.00) | \$ (10,000.00) | | \$ (19,667.76) | \$ (111,065.14) |
| 102-43505-000 | MISCELLANEOUS INCOME | | | | | \$ (7,114.99) | | |
| 102-43545-000 | PRIOR YEAR EXCESS | \$ (6,327.79) | | | | | | |
| 102-43570-000 | CASH SHORT/OVER | \$ (10.00) | \$ 31.79 | \$ (10.00) | \$ (10.00) | \$ 142.06 | \$ 88.08 | \$ 155.04 |
| 102-43600-000 | TRANSFER IN | | \$ (15,000.00) | \$ (15,000.00) | \$ (15,000.00) | \$ (200.00) | | \$ (656,100.00) |
| 102-44210-000 | SALE OF CITY ASSETS | \$ (2,000.00) | \$ (315.60) | \$ (2,000.00) | \$ (2,000.00) | \$ (25,414.37) | \$ (53.40) | \$ (93.96) |
| | REVENUE - WATER | \$ (1,972,486.79) | \$ (1,591,693.25) | \$ (1,889,810.00) | \$ (1,889,810.00) | \$ (1,820,553.27) | \$ (1,740,496.05) | \$ (2,365,302.49) |
| | *TOTAL REVENUES | \$ (2,914,741.79) | \$ (2,370,733.94) | \$ (2,791,525.00) | \$ (2,791,525.00) | \$ (2,735,768.15) | \$ (2,622,646.44) | \$ (3,198,500.89) |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|----------------------------|---------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| WATER FUND EXPENSES | | | | | | | | |
| WATER DEPARTMENT | | | | | | | | |
| 102-51001-017 | SALARIES & WAGES SUP | \$ 209,238.00 | \$ 137,433.35 | \$ 158,869.00 | \$ 142,885.00 | \$ 146,255.78 | \$ 122,396.58 | \$ 98,342.54 |
| 102-51010-017 | SALARIES & WAGES LAB | \$ 240,542.00 | \$ 230,068.24 | \$ 281,748.00 | \$ 273,075.00 | \$ 217,834.22 | \$ 238,537.30 | \$ 228,449.05 |
| 102-51020-017 | OVERTIME | \$ 8,000.00 | \$ 4,400.51 | \$ 8,000.00 | \$ 8,000.00 | \$ 7,448.97 | \$ 7,660.46 | \$ 9,498.59 |
| 102-51030-017 | LONGEVITY | \$ 6,080.00 | \$ 4,914.00 | \$ 6,227.00 | \$ 5,177.00 | \$ 3,379.40 | \$ 4,133.20 | \$ 3,643.80 |
| 102-51100-017 | CONTRIBUTIONS TO TRM | \$ 49,508.00 | \$ 40,996.07 | \$ 46,358.00 | \$ 43,993.00 | \$ 228,609.61 | \$ 31,787.51 | \$ 38,188.35 |
| 102-51110-017 | FICA EXPENSE | \$ 27,237.00 | \$ 22,368.92 | \$ 26,141.00 | \$ 25,108.00 | \$ 22,726.87 | \$ 22,567.34 | \$ 19,038.28 |
| 102-51115-017 | MEDICARE EXPENSE | \$ 6,370.00 | \$ 5,231.35 | \$ 6,114.00 | \$ 5,873.00 | \$ 5,314.77 | \$ 5,277.39 | \$ 3,554.05 |
| 102-51120-017 | AUTO ALLOWANCE | \$ 2,160.00 | \$ 1,800.00 | \$ 2,160.00 | \$ 2,160.00 | \$ 1,800.00 | \$ 1,950.00 | \$ 3,600.00 |
| 102-51150-017 | UNEMPLOYMENT TAX EXP | \$ 2,558.00 | \$ 563.08 | \$ 2,583.00 | \$ 2,546.00 | \$ 3,011.51 | \$ 1,338.52 | \$ 70.42 |
| 102-51210-017 | INSURANCE - MEDICAL | \$ 101,987.00 | \$ 78,263.98 | \$ 115,119.00 | \$ 94,581.00 | \$ 60,844.14 | \$ 82,086.56 | \$ 84,533.73 |
| 102-51216-017 | DEDUCTIBLE REIMBURSE | | \$ 404.39 | | \$ 404.39 | \$ 7,299.36 | \$ 4,200.41 | |
| 102-51220-017 | INSURANCE - WORKERS | \$ 10,393.00 | \$ 7,458.00 | \$ 7,458.00 | \$ 7,298.00 | \$ 7,156.00 | \$ 7,504.00 | |
| 102-51225-017 | TELEMEDICINE EXPENSE | \$ 914.00 | \$ 914.00 | \$ 914.00 | \$ 909.00 | \$ 720.00 | \$ 1,067.02 | |
| 102-51230-017 | MISC EMPLOYEE INSURA | \$ 5,000.00 | \$ 28.60 | \$ 5,000.00 | \$ 5,000.00 | \$ 1,104.83 | \$ 3,711.52 | \$ (1,656.23) |
| 102-51235-017 | HEALTH SAVINGS PLAN | | \$ 1,321.01 | \$ 10,150.00 | \$ 10,100.00 | \$ 15,885.17 | \$ 9,600.02 | |
| | PERSONNEL SERVICES | \$ 669,987.00 | \$ 536,165.50 | \$ 676,841.00 | \$ 627,109.39 | \$ 729,390.63 | \$ 543,817.83 | \$ 487,262.58 |
| 102-52050-017 | OFFICE SUPPLIES | \$ 1,500.00 | \$ 955.28 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,129.37 | \$ 1,236.48 | \$ 1,404.07 |
| 102-52100-017 | CHEMICALS - GENERAL | \$ 1,500.00 | \$ 203.66 | \$ 1,500.00 | \$ 2,000.00 | \$ 2,275.32 | \$ 1,732.21 | \$ 1,052.64 |
| 102-52105-017 | FLUORIDATION SYSTEM | \$ 2,000.00 | \$ 1,040.40 | \$ 2,000.00 | \$ 1,500.00 | \$ 1,108.40 | \$ 2,268.08 | \$ 2,345.65 |
| 102-52106-017 | CHEMICALS - SEQUESTI | \$ 11,000.00 | \$ 9,111.49 | \$ 11,000.00 | \$ 11,000.00 | \$ 10,282.65 | \$ 7,594.69 | \$ 6,351.45 |
| 102-52110-017 | CHEMICALS - CHLORINE | \$ 10,000.00 | \$ 7,750.49 | \$ 7,000.00 | \$ 9,000.00 | \$ 5,227.02 | \$ 4,818.98 | \$ 5,377.50 |
| 102-52115-017 | CHEMICALS - WEED CON | \$ 900.00 | | \$ 900.00 | \$ 600.00 | | \$ 189.85 | |
| 102-52200-017 | FUEL - GASOLINE | \$ 24,000.00 | \$ 19,844.40 | \$ 15,000.00 | \$ 20,000.00 | \$ 15,641.55 | \$ 12,158.10 | \$ 12,015.38 |
| 102-52205-017 | FUEL - DIESEL | | \$ 5,500.07 | \$ 6,000.00 | \$ 1,500.00 | | | |
| 102-52210-017 | AUTOMOTIVE SUPPLIES | \$ 700.00 | \$ 586.00 | \$ 500.00 | \$ 1,100.00 | \$ 417.23 | \$ 699.80 | \$ 413.42 |
| 102-52400-017 | CLEANING/SANITATION | \$ 800.00 | | \$ 800.00 | \$ 800.00 | \$ 644.41 | \$ 460.74 | \$ 753.23 |
| 102-52500-017 | CLOTHING SUPPLIES | \$ 3,000.00 | \$ 2,593.13 | \$ 2,500.00 | \$ 2,700.00 | \$ 2,393.73 | \$ 2,458.57 | \$ 2,327.20 |
| 102-52520-017 | TRAFFIC CONTROL DEVI | \$ 500.00 | | \$ 500.00 | \$ 500.00 | \$ 160.00 | | |
| 102-52545-017 | SAFETY EQUIPMENT | \$ 2,000.00 | \$ 1,632.99 | \$ 2,000.00 | \$ 2,000.00 | \$ 2,147.43 | \$ 1,737.34 | \$ 1,199.65 |
| 102-52600-017 | OPERATING SUPPLIES | \$ 4,800.00 | \$ 5,046.89 | \$ 4,000.00 | \$ 5,700.00 | \$ 4,421.15 | \$ 4,267.37 | \$ 3,045.27 |
| | OPERATING EXPENSES | \$ 62,700.00 | \$ 54,264.80 | \$ 55,200.00 | \$ 59,900.00 | \$ 45,848.26 | \$ 39,622.21 | \$ 36,285.46 |
| 102-53005-017 | ACCOUNTING & AUDITIN | \$ 5,871.00 | \$ 5,700.00 | \$ 5,700.00 | \$ 5,700.00 | \$ 5,700.00 | \$ 5,531.25 | \$ 5,531.25 |
| 102-53020-017 | ENGINEERING FEES | \$ 15,000.00 | \$ 13,622.75 | \$ 15,000.00 | \$ 15,000.00 | \$ 1,962.76 | \$ 1,942.18 | \$ 5,466.32 |
| 102-53020-017-100213 | ENGINEERING FEES | \$ 4,750.00 | \$ 6,650.00 | \$ 5,250.00 | \$ 5,250.00 | | | |
| 102-53020-017-MN165 | ENGINEERING FEES | | | | | | \$ 125.00 | \$ 6,447.05 |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|---------------------|-----------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| 102-53020-017-MN166 | ENGINEERING FEES | | | | | | | \$ 19,310.00 |
| 102-53020-017-MN169 | ENGINEERING FEES | | | | | \$ 10,000.00 | | |
| 102-53020-017-MN171 | ENGINEERING FEES | | | \$ 32,617.73 | | | | |
| 102-53030-017-MN171 | CONSTRUCTION CONTRAC | | | \$ 19,242.81 | | | | |
| 102-53033-017 | MARKETING/ADVERTISIN | \$ 500.00 | \$ 730.71 | \$ 300.00 | \$ 800.00 | \$ 117.00 | | \$ 147.50 |
| 102-53035-017 | OTHER PROFESSIONAL S | \$ 95,000.00 | \$ 26,725.72 | \$ 95,000.00 | \$ 95,000.00 | \$ 22,712.95 | \$ 35,216.01 | \$ 27,866.03 |
| 102-53070-017 | TEMPORARY STAFFING S | \$ 5,000.00 | | \$ 4,316.00 | \$ 3,000.00 | \$ 33,140.10 | \$ 9,985.50 | |
| 102-53200-017 | COMMUNICATIONS - TEL | \$ 8,500.00 | \$ 4,621.66 | \$ 8,500.00 | \$ 8,500.00 | \$ 8,002.37 | \$ 8,033.68 | \$ 7,645.17 |
| 102-53220-017 | POSTAGE | \$ 11,500.00 | \$ 10,802.27 | \$ 11,500.00 | \$ 11,500.00 | \$ 12,493.87 | \$ 11,027.79 | \$ 11,805.27 |
| 102-53230-017 | UTILITIES-GAS/ELECTR | \$ 40,000.00 | \$ 34,244.94 | \$ 40,000.00 | \$ 40,000.00 | \$ 44,839.19 | \$ 50,001.09 | \$ 51,180.23 |
| 102-53300-017 | SCHOOLS/CONVENTION/T | \$ 6,000.00 | \$ 5,469.66 | \$ 6,000.00 | \$ 4,500.00 | \$ 967.90 | \$ 1,282.11 | \$ 5,123.57 |
| 102-53310-017 | FREIGHT | \$ 100.00 | | \$ 100.00 | \$ 100.00 | | | |
| 102-53330-017 | PRINTING & BONDING | \$ 100.00 | \$ 184.00 | \$ 100.00 | \$ 200.00 | \$ 159.00 | \$ 95.00 | |
| 102-53335-017 | COPY MACHINE MAINTEN | \$ 800.00 | \$ 1,011.57 | \$ 800.00 | \$ 800.00 | \$ 1,283.22 | \$ 579.51 | \$ 861.70 |
| 102-53340-017 | INSURANCE - LIABILIT | \$ 9,427.00 | \$ 8,570.00 | \$ 8,570.00 | \$ 8,570.00 | \$ 8,570.00 | \$ 8,320.00 | |
| 102-53500-017 | DUES & SUBSCRIPTIONS | \$ 1,000.00 | \$ 60.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 960.00 | \$ 60.00 | \$ 320.67 |
| 102-53505-017 | BANK SERVICE CHARGES | \$ 500.00 | \$ 514.40 | \$ 500.00 | \$ 500.00 | \$ 566.78 | \$ 574.76 | \$ 569.58 |
| 102-53550-017 | COMPUTER SOFTWARE & | \$ 20,000.00 | \$ 19,352.50 | \$ 20,000.00 | \$ 20,000.00 | \$ 16,472.50 | \$ 20,591.25 | \$ 20,979.00 |
| 102-53555-017 | EQUIPMENT LEASES & R | \$ 2,000.00 | \$ 1,951.65 | \$ 1,500.00 | \$ 2,400.00 | \$ 1,805.69 | \$ 1,006.96 | \$ 1,115.00 |
| 102-53609-017 | STATE FEES | \$ 10,000.00 | \$ 7,148.85 | \$ 13,000.00 | \$ 13,000.00 | \$ 6,635.60 | \$ 8,870.60 | \$ 7,715.60 |
| 102-53610-017 | CUSTODIAL SERVICES | | | | | | | \$ 2,171.00 |
| | CONTRACTUAL SERVICES | \$ 236,048.00 | \$ 147,360.68 | \$ 288,996.54 | \$ 235,820.00 | \$ 176,388.93 | \$ 163,242.69 | \$ 174,254.94 |
| 102-54050-017 | BUILDING REPAIR | \$ 4,500.00 | \$ 30.58 | \$ 4,500.00 | \$ 2,500.00 | \$ 1,458.02 | \$ 5,501.11 | \$ 204.75 |
| 102-54100-017 | VALVE REPAIR | \$ 1,000.00 | | \$ 100.00 | \$ 100.00 | \$ 586.55 | | |
| 102-54110-017 | SANITARY SEWER REPAI | \$ 8,000.00 | \$ 3,839.16 | \$ 8,000.00 | \$ 8,000.00 | \$ 7,647.05 | \$ 4,120.12 | \$ 3,495.89 |
| 102-54120-017 | STORAGE TANK REPAIR | \$ 30,000.00 | \$ 15,442.00 | \$ 30,000.00 | \$ 25,000.00 | \$ 7,773.31 | \$ 14,440.94 | \$ 14,851.38 |
| 102-54130-017 | LIFT STATION REPAIR | \$ 10,000.00 | \$ 1,718.39 | \$ 10,000.00 | \$ 10,000.00 | \$ 11,182.95 | \$ 3,489.66 | \$ 1,132.39 |
| 102-54140-017 | WATER WELLS REPAIR | \$ 40,000.00 | \$ 6,253.62 | \$ 42,000.00 | \$ 25,000.00 | \$ 18,522.99 | \$ 8,767.03 | \$ 14,473.39 |
| 102-54150-017 | BOOSTER STATIONS REP | \$ 12,000.00 | \$ 561.86 | \$ 10,000.00 | \$ 10,000.00 | \$ 13,237.45 | \$ 1,120.39 | \$ 1,985.68 |
| 102-54170-017 | FENCE REPAIR | | | | \$ 35,000.00 | | | |
| 102-54180-017 | REPAIR CLAMPS | \$ 7,000.00 | \$ 6,667.38 | \$ 5,000.00 | \$ 9,300.00 | \$ 3,771.11 | \$ 1,711.15 | \$ 2,336.71 |
| 102-54205-017 | CRUSHED ROCK | \$ 10,000.00 | \$ 5,042.33 | \$ 10,000.00 | \$ 8,000.00 | \$ 4,900.00 | \$ 8,380.00 | \$ 4,525.00 |
| 102-54500-017 | OTHER REPAIR | \$ 6,000.00 | \$ 5,025.13 | \$ 5,000.00 | \$ 5,000.00 | \$ 4,753.38 | \$ 3,768.13 | \$ 5,697.81 |
| 102-55020-017 | MACHINERY & TOOL REP | \$ 11,000.00 | \$ 4,153.70 | \$ 11,000.00 | \$ 11,000.00 | \$ 9,363.91 | \$ 7,608.15 | \$ 10,245.55 |
| 102-55040-017 | AUTO/TRUCK REPAIR | \$ 10,000.00 | \$ 6,918.97 | \$ 10,000.00 | \$ 10,000.00 | \$ 7,122.90 | \$ 935.53 | \$ 4,399.94 |
| 102-55100-017 | HEATING & COOLING RE | \$ 2,500.00 | | \$ 2,500.00 | \$ 2,500.00 | | \$ 1,196.93 | \$ 440.00 |
| 102-55135-017 | FIRE HYDRANTS REPAIR | | | \$ 3,000.00 | \$ 3,000.00 | | | \$ 144.03 |
| 102-55150-017 | SERVICE LINES REPAIR | \$ 25,000.00 | \$ 23,247.96 | \$ 15,000.00 | \$ 25,000.00 | \$ 28,581.37 | \$ 9,824.24 | \$ 8,509.61 |
| 102-55170-017 | CHLORINATORS REPAIR | \$ 3,600.00 | \$ 1,479.40 | \$ 3,000.00 | \$ 3,000.00 | \$ 3,175.00 | \$ 1,642.20 | \$ 2,190.33 |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|---------------|--------------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| 102-55300-017 | MINOR TOOLS & EQUIPM | \$ 11,000.00 | | \$ 8,000.00 | \$ 8,000.00 | \$ 5,414.50 | \$ 8,087.99 | \$ 9,213.13 |
| 102-55500-017 | BAD DEBT EXPENSE | \$ 1,700.00 | \$ 490.02 | \$ 1,700.00 | \$ 1,700.00 | \$ 13,328.10 | \$ 1,833.10 | \$ 15,223.93 |
| 102-55600-017 | DEPRECIATION EXPENSE | | | \$ 35,000.00 | \$ 35,000.00 | \$ 651,018.79 | \$ 682,093.72 | \$ 633,361.35 |
| | REPAIRS | \$ 193,300.00 | \$ 80,870.50 | \$ 213,800.00 | \$ 237,100.00 | \$ 791,837.38 | \$ 764,520.39 | \$ 732,430.87 |
| 102-56455-017 | WATER TAPS | | \$ 7,394.10 | | | | | |
| 102-56505-017 | EQUIPMENT | | | \$ 62,000.00 | \$ 62,000.00 | \$ 339.99 | | |
| 102-56550-017 | COMPUTER EQUIPMENT | | \$ 2,996.39 | \$ 2,520.00 | \$ 2,517.40 | \$ 200.00 | \$ 2,231.83 | |
| 102-56700-017 | VEHICLES PURCHASE | \$ 35,000.00 | | \$ 71,000.00 | \$ 71,000.00 | | \$ 5,474.64 | |
| 102-56800-017 | CAPITAL BUILDINGS & | | \$ 36,564.00 | \$ 36,564.00 | \$ 36,564.00 | | | |
| 102-56820-017 | STREETS & ALLEYS | \$ 12,000.00 | \$ 10,738.64 | \$ 10,000.00 | \$ 13,500.00 | \$ 9,415.84 | \$ 8,461.35 | \$ 8,209.36 |
| 102-56845-017 | WATER METERS | \$ 25,000.00 | \$ 51,307.88 | \$ 13,000.00 | \$ 50,000.00 | \$ 15,717.26 | \$ 8,225.85 | \$ 5,537.70 |
| 102-56850-017 | FIRE HYDRANTS | \$ 5,500.00 | | \$ 2,500.00 | \$ 2,500.00 | | | |
| | CAPITAL EXPENDITURES | \$ 77,500.00 | \$ 109,001.01 | \$ 197,584.00 | \$ 238,081.40 | \$ 25,673.09 | \$ 24,393.67 | \$ 13,747.06 |
| | *Total Water Department | \$ 1,239,535.00 | \$ 927,662.49 | \$ 1,432,421.54 | \$ 1,398,010.79 | \$ 1,769,138.29 | \$ 1,535,596.79 | \$ 1,443,980.91 |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|------------------------------|---------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| WASTEWATER DEPARTMENT | | | | | | | | |
| 102-51001-018 | SALARIES & WAGES SUP | \$ 25,500.00 | \$ 40,803.59 | \$ 44,105.00 | \$ 26,425.00 | \$ 30,575.09 | \$ 29,563.81 | \$ 27,423.90 |
| 102-51010-018 | SALARIES & WAGES LAB | \$ 124,992.00 | \$ 72,311.05 | \$ 131,959.00 | \$ 119,127.00 | \$ 74,260.13 | \$ 84,552.26 | \$ 105,815.46 |
| 102-51020-018 | OVERTIME | \$ 1,704.00 | \$ 512.49 | \$ 1,704.00 | \$ 1,704.00 | \$ 620.39 | \$ 2,559.68 | \$ 878.29 |
| 102-51030-018 | LONGEVITY | \$ 729.00 | \$ 1,085.00 | \$ 1,813.00 | \$ 525.00 | \$ 859.40 | \$ 737.20 | \$ 745.80 |
| 102-51100-018 | CONTRIBUTIONS TO TRM | \$ 16,575.00 | \$ 12,429.31 | \$ 18,767.00 | \$ 15,411.00 | \$ 74,289.76 | \$ 8,831.66 | \$ 17,141.03 |
| 102-51110-018 | FICA EXPENSE | \$ 9,126.00 | \$ 6,833.74 | \$ 10,482.00 | \$ 8,819.00 | \$ 7,238.07 | \$ 6,765.21 | \$ 7,971.39 |
| 102-51115-018 | MEDICARE EXPENSE | \$ 2,134.00 | \$ 1,598.26 | \$ 2,452.00 | \$ 2,062.00 | \$ 1,693.09 | \$ 1,582.19 | \$ 1,864.33 |
| 102-51120-018 | AUTO ALLOWANCE | | | | | | \$ 175.00 | \$ 2,100.00 |
| 102-51150-018 | UNEMPLOYMENT TAX EXP | \$ 832.00 | \$ 156.98 | \$ 844.00 | \$ 844.00 | \$ 764.01 | \$ 338.42 | \$ 30.18 |
| 102-51210-018 | INSURANCE - MEDICAL | \$ 27,906.00 | \$ 22,998.10 | \$ 45,257.00 | \$ 26,646.00 | \$ 27,774.14 | \$ 26,629.56 | \$ 43,637.56 |
| 102-51220-018 | INSURANCE - WORKERS | \$ 3,129.00 | \$ 3,343.00 | \$ 3,343.00 | \$ 3,044.00 | \$ 2,133.00 | \$ 2,733.00 | |
| 102-51225-018 | TELEMEDICINE EXPENSE | \$ 297.00 | \$ 302.00 | \$ 302.00 | \$ 302.00 | \$ 270.00 | \$ 281.98 | |
| 102-51235-018 | HEALTH SAVINGS PLAN | | \$ 478.94 | \$ 3,350.00 | \$ 3,350.00 | \$ 5,221.04 | \$ 3,349.99 | |
| | PERSONNEL SERVICES | \$ 212,924.00 | \$ 162,852.46 | \$ 264,378.00 | \$ 208,259.00 | \$ 225,698.12 | \$ 168,099.96 | \$ 207,607.94 |
| 102-52050-018 | OFFICE SUPPLIES | \$ 300.00 | \$ 241.32 | \$ 300.00 | \$ 300.00 | \$ 128.68 | \$ 260.46 | \$ 131.04 |
| 102-52060-018 | OFFICE EQUIPMENT | | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | | | |
| 102-52100-018 | CHEMICALS - GENERAL | \$ 15,000.00 | \$ 9,432.00 | \$ 12,000.00 | \$ 18,000.00 | \$ 7,221.73 | \$ 9,072.00 | \$ 10,793.56 |
| 102-52200-018 | FUEL - GASOLINE | \$ 3,500.00 | \$ 2,303.21 | \$ 2,000.00 | \$ 2,200.00 | \$ 1,683.09 | \$ 1,048.58 | \$ 1,405.17 |
| 102-52210-018 | AUTOMOTIVE SUPPLIES | \$ 150.00 | \$ 22.98 | \$ 150.00 | \$ 150.00 | \$ 158.12 | \$ 94.67 | \$ 113.14 |
| 102-52300-018 | LABORATORY SUPPLIES | \$ 15,000.00 | \$ 12,979.67 | \$ 12,500.00 | \$ 14,400.00 | \$ 13,566.28 | \$ 12,341.03 | \$ 10,817.84 |
| 102-52400-018 | CLEANING/SANITATION | \$ 150.00 | \$ 132.07 | \$ 150.00 | \$ 150.00 | | \$ 117.54 | \$ 89.95 |
| 102-52500-018 | CLOTHING SUPPLIES | \$ 1,500.00 | \$ 1,012.85 | \$ 1,350.00 | \$ 1,350.00 | \$ 193.99 | \$ 692.84 | \$ 275.84 |
| 102-52545-018 | SAFETY EQUIPMENT | \$ 300.00 | \$ 194.99 | \$ 300.00 | \$ 300.00 | | \$ 114.74 | \$ 196.51 |
| 102-52600-018 | OPERATING SUPPLIES | \$ 1,800.00 | \$ 1,090.52 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,536.66 | \$ 1,336.08 | \$ 1,926.50 |
| | OPERATING EXPENSES | \$ 37,700.00 | \$ 28,409.61 | \$ 31,250.00 | \$ 39,350.00 | \$ 24,488.55 | \$ 25,077.94 | \$ 25,749.55 |
| 102-53005-018 | ACCOUNTING & AUDITIN | \$ 3,090.00 | \$ 3,090.00 | \$ 3,090.00 | \$ 3,090.00 | \$ 3,090.00 | \$ 3,000.00 | \$ 3,000.00 |
| 102-53020-018 | ENGINEERING FEES | \$ 3,000.00 | \$ 2,036.75 | \$ 3,000.00 | \$ 3,000.00 | \$ 2,677.62 | \$ 1,120.00 | |
| 102-53020-018-MN172 | ENGINEERING FEES | \$ 3,144.79 | | \$ 3,144.79 | \$ 3,144.79 | \$ 8,148.30 | \$ 9,351.70 | |
| 102-53030-018 | CONSTRUCTION CONTRAC | | | | | \$ 1,100.00 | | |
| 102-53050-018 | PROFESSIONAL SERVICE | \$ 10,000.00 | \$ 13,808.97 | \$ 10,000.00 | \$ 15,000.00 | \$ 8,199.00 | \$ 13,547.00 | \$ 9,991.00 |
| 102-53200-018 | COMMUNICATIONS - TEL | \$ 2,500.00 | \$ 3,232.00 | \$ 2,500.00 | \$ 3,000.00 | \$ 2,951.83 | \$ 2,483.03 | \$ 2,317.12 |
| 102-53230-018 | UTILITIES-GAS/ELECTR | \$ 90,000.00 | \$ 94,978.70 | \$ 90,000.00 | \$ 90,000.00 | \$ 96,745.71 | \$ 104,100.22 | \$ 110,380.84 |
| 102-53300-018 | SCHOOLS/CONVENTION/T | \$ 2,200.00 | \$ 678.61 | \$ 2,200.00 | \$ 1,000.00 | \$ 734.75 | \$ 111.00 | \$ 1,324.82 |
| 102-53310-018 | FREIGHT | \$ 300.00 | | \$ 300.00 | \$ 300.00 | \$ 74.00 | | \$ 15.00 |
| 102-53335-018 | COPY MACHINE MAINTEN | | \$ 3.99 | | | | | |
| 102-53340-018 | INSURANCE - LIABILIT | \$ 16,995.00 | \$ 15,450.00 | \$ 15,450.00 | \$ 15,450.00 | \$ 15,450.00 | \$ 15,000.00 | |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|---------------------|-----------------------------|----------------------------|---------------------------|--------------------------------|---------------------------|-----------------------------------|------------------------------------|------------------------------------|
| 102-53500-018 | DUES & SUBSCRIPTIONS | \$ 200.00 | \$ 60.00 | \$ 100.00 | \$ 100.00 | | \$ 7.10 | \$ 60.00 |
| 102-53550-018 | COMPUTER SOFTWARE & | \$ 2,675.00 | | \$ 2,675.00 | \$ 2,675.00 | | \$ 2,675.00 | \$ 2,675.00 |
| 102-53609-018 | STATE FEES | \$ 16,100.00 | \$ 13,909.67 | \$ 16,100.00 | \$ 16,100.00 | \$ 13,939.67 | \$ 15,924.67 | \$ 7.50 |
| 102-53617-018 | SLUDGE REMOVAL | \$ 19,200.00 | \$ 16,732.05 | \$ 16,000.00 | \$ 16,000.00 | \$ 17,807.00 | \$ 14,280.60 | \$ 17,802.40 |
| | CONTRACTUAL SERVICES | \$ 169,404.79 | \$ 163,980.74 | \$ 164,559.79 | \$ 168,859.79 | \$ 170,917.88 | \$ 181,600.32 | \$ 147,573.68 |
| 102-54050-018 | BUILDING REPAIR | \$ 5,000.00 | \$ 1,250.00 | \$ 1,250.00 | \$ 3,000.00 | | | |
| 102-54160-018 | WASTEWATER PLANT REP | \$ 30,000.00 | \$ 38,899.12 | \$ 25,000.00 | \$ 38,000.00 | \$ 22,803.13 | \$ 13,133.07 | \$ 24,583.49 |
| 102-55020-018 | MACHINERY & TOOL REP | \$ 15,000.00 | \$ 636.10 | \$ 1,000.00 | \$ 1,000.00 | \$ 2,569.11 | \$ 556.20 | \$ 523.65 |
| 102-55040-018 | AUTO/TRUCK REPAIR | \$ 500.00 | \$ 55.39 | \$ 1,000.00 | \$ 1,000.00 | \$ 631.26 | \$ 124.55 | \$ 662.00 |
| 102-55100-018 | HEATING & COOLING RE | \$ 1,000.00 | \$ 165.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 330.00 | \$ 330.00 | \$ 330.00 |
| 102-55150-018-MNSPR | SERVICE LINES REPAIR | | | | | | \$ 12,525.00 | |
| 102-55300-018 | MINOR TOOLS & EQUIPM | \$ 2,700.00 | \$ 548.94 | \$ 2,700.00 | \$ 2,700.00 | \$ 2,225.74 | \$ 1,869.03 | \$ 1,934.52 |
| 102-55400-018 | CONTINGENCY | | | \$ 11,062.66 | \$ 11,062.66 | \$ 4,500.00 | | |
| | REPAIRS | \$ 54,200.00 | \$ 41,554.55 | \$ 43,012.66 | \$ 57,762.66 | \$ 33,059.24 | \$ 28,537.85 | \$ 28,033.66 |
| 102-56550-018 | COMPUTER EQUIPMENT | | \$ 1,015.74 | \$ 1,100.00 | \$ 1,100.00 | | | |
| | CAPITAL EXPENDITURES | \$ - | \$ 1,015.74 | \$ 1,100.00 | \$ 1,100.00 | \$ - | \$ - | \$ - |
| | *Total Wastewater | \$ 474,228.79 | \$ 397,813.10 | \$ 504,300.45 | \$ 475,331.45 | \$ 454,163.79 | \$ 403,316.07 | \$ 408,964.83 |

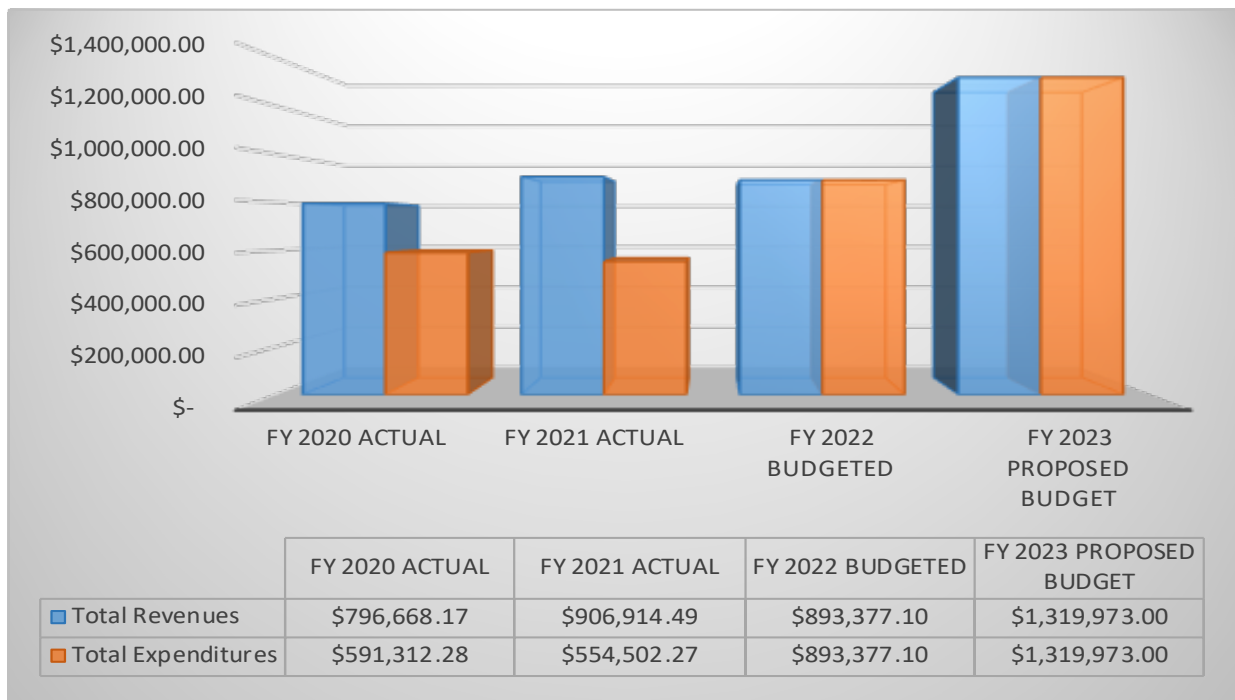
| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|-------------------------------------|---------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| TRANSFERS/OTHER EXPENDITURES | | | | | | | | |
| 102-58400-900 | TRANSFER OUT OTHER F | | | | | | \$ 12,987.01 | |
| 102-58500-900 | TRANSFER OUT - I&S | \$ 1,200,978.00 | \$ 154,368.00 | \$ 205,823.55 | \$ 205,823.55 | \$ 212,780.24 | | \$ 219,156.00 |
| 102-58595-900 | TRANSFER OUT - 2009 | | | | | | \$ 235,750.00 | \$ 243,774.24 |
| 102-58610-900 | TRANSFER OUT - 2014 | | \$ 79,425.00 | \$ 105,900.00 | \$ 105,900.00 | \$ 107,900.00 | \$ 115,000.00 | \$ 463,100.04 |
| 102-58650-900 | TRANSFER OUT - 2014 | | \$ 283,642.50 | \$ 378,190.00 | \$ 378,190.00 | \$ 369,640.00 | \$ 360,200.00 | |
| 102-58700-900 | TRANSFER OUT - 2017 | | \$ 151,912.50 | \$ 216,750.00 | \$ 216,750.00 | \$ 219,150.00 | \$ 217,166.00 | |
| | TOTAL DEBT SERVICE | \$ 1,200,978.00 | \$ 669,348.00 | \$ 906,663.55 | \$ 906,663.55 | \$ 909,470.24 | \$ 941,103.01 | \$ 926,030.28 |
| | *Total Transfers | \$ 1,200,978.00 | \$ 669,348.00 | \$ 906,663.55 | \$ 906,663.55 | \$ 909,470.24 | \$ 941,103.01 | \$ 926,030.28 |



MINEOLA ECONOMIC DEVELOPMENT CORP

MINEOLA ECONOMIC DEVELOPMENT CORP
SUMMARY OF REVENUES AND EXPENDITURES

| CATEGORIES | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 BUDGETED | FY 2023 PROPOSED BUDGET |
|--------------------------|----------------------|----------------------|---------------------|-------------------------------|
| Total Revenues | \$ 796,668.17 | \$ 906,914.49 | \$ 893,377.10 | \$ 1,319,973.00 |
| Total Expenditures | \$ 591,312.28 | \$ 554,502.27 | \$ 893,377.10 | \$ 1,319,973.00 |
| Surplus/(Deficit) | \$ 205,355.89 | \$ 352,412.22 | \$ - | \$ - |

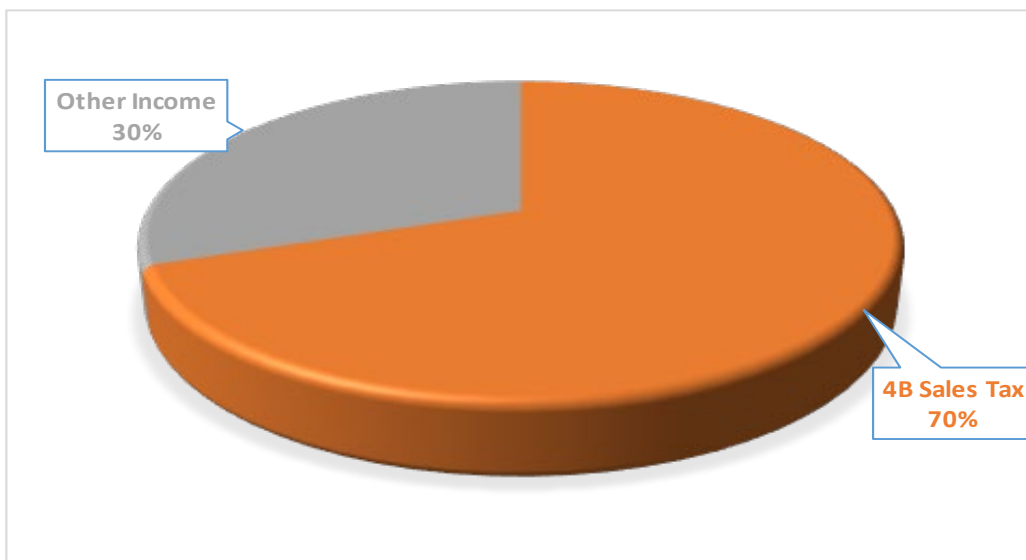


The Mineola Economic Development Corporation is an organization founded specifically to attract to and retain commerce in the Mineola area. It is supported by a voter-approved half-cent sales tax and managed by a seven-member board appointed by the City Council for two year terms. The board of directors are assisted by the City Manager, who also holds the position of executive director, and the Assistant Executive Director. This budget proposes \$1,319,973 in revenues and expenditures, presenting a balanced budget.

MINEOLA ECONOMIC DEVELOPMENT CORP

REVENUE SUMMARY

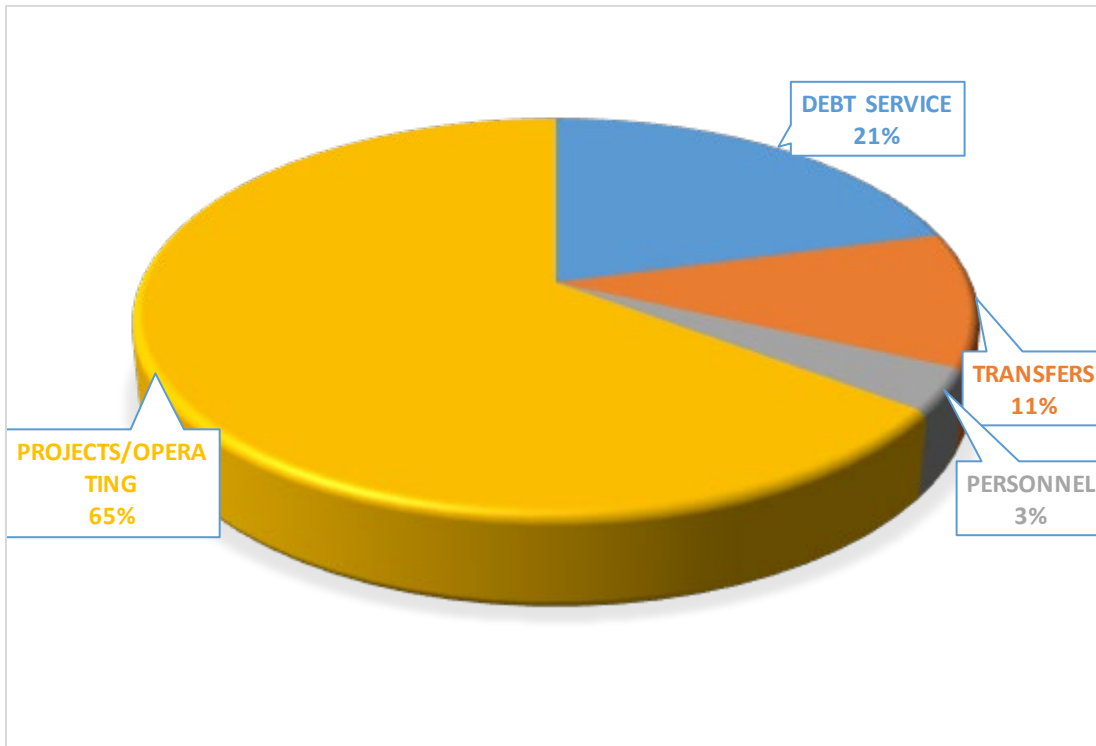
| CATEGORIES | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 BUDGETED | FY 2023 PROPOSED BUDGET |
|----------------------|----------------------|----------------------|----------------------|-------------------------------|
| REVENUES | | | | |
| 4B Sales Tax | \$ 790,636.89 | \$ 876,298.26 | \$ 870,677.10 | \$ 918,273.00 |
| Other Income | \$ 6,031.28 | \$ 30,616.23 | \$ 22,700.00 | \$ 401,700.00 |
| TOTAL REVENUE | \$ 796,668.17 | \$ 906,914.49 | \$ 893,377.10 | \$ 1,319,973.00 |



MINEOLA ECONOMIC DEVELOPMENT CORP

EXPENSES PER TYPE

| CATEGORIES | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 BUDGETED | FY 2023 PROPOSED BUDGET |
|---------------------------|----------------------|----------------------|----------------------|-------------------------------|
| EXPENDITURES | | | | |
| DEBT SERVICE | \$ 275,990.00 | \$ 275,287.52 | \$ 272,038.00 | \$ 275,038.00 |
| TRANSFERS | \$ 156,673.72 | \$ 140,000.00 | \$ 150,000.00 | \$ 145,435.00 |
| PERSONNEL | \$ 46,668.60 | \$ 40,773.36 | \$ 43,991.00 | \$ 45,537.00 |
| PROJECTS/OPERATING | \$ 111,979.96 | \$ 98,441.39 | \$ 427,348.10 | \$ 853,963.00 |
| TOTAL EXPENDITURES | \$ 591,312.28 | \$ 554,502.27 | \$ 893,377.10 | \$ 1,319,973.00 |



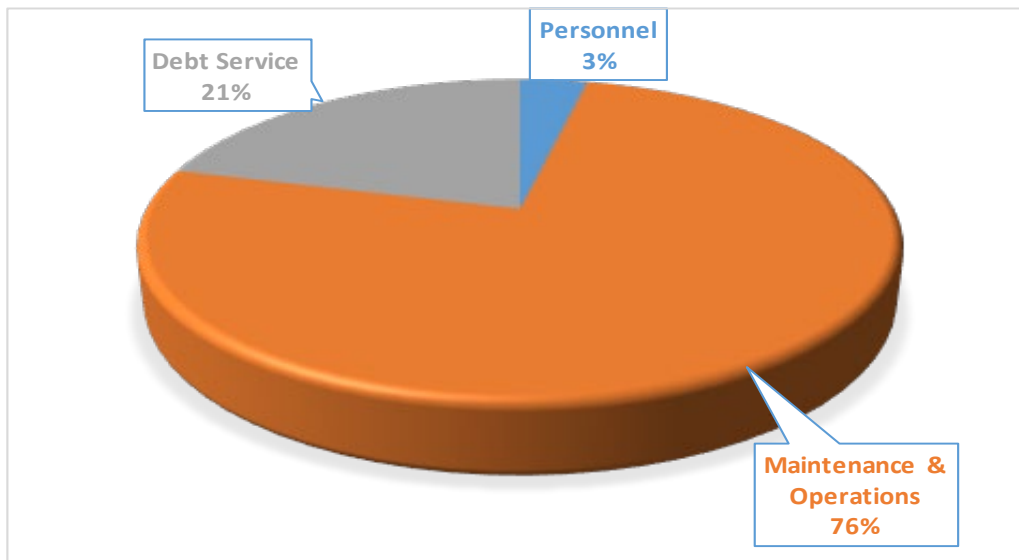
Mineola EDC Special Projects

Mineola Economic Development budget was approved by their Board of Directors on _____. The following projects were approved:

| Project | Amount | Purpose |
|-----------------------------------|---------------|-------------------------------------|
| Mineola Nature Preserve | 95,435 | Personnel, Maintenance & Operations |
| Main Street/Historic Preservation | 20,000 | Personnel, Maintenance & Operations |
| Marketing Director | 30,000 | Personnel |
| Debt Service | 275,038 | Bond Repayment |
| Economic Incentive Agreements | 200,000 | Hotel incentive, other incentives |
| Wood County Airport | 26,300 | Personnel, Maintenance & Operations |

MEDC Expenditures by Type

| | | |
|----------------------|----|------------|
| Personnel | \$ | 45,537.00 |
| Maintenance & Operat | \$ | 999,398.00 |
| Debt Service | \$ | 275,038.00 |



| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|--------------------------|----------------------------|--------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| MEDC BUDGET RECAP | | | | | | | | |
| Revenues | | | | | | | | |
| | *Total Revenue | \$ (1,319,973.00) | \$ (893,249.42) | \$ (893,377.10) | \$ (934,058.00) | \$ (906,914.49) | \$ (796,668.17) | \$ (738,538.98) |
| Expenses | | | | | | | | |
| | *Total Expenditures | \$ 1,319,973.00 | \$ 564,434.91 | \$ 893,377.10 | \$ 772,342.00 | \$ 554,502.27 | \$ 591,312.28 | \$ 632,808.45 |
| | Under/(Over) | \$ - | \$ (328,814.51) | \$ - | \$ (161,716.00) | \$ (352,412.22) | \$ (205,355.89) | \$ (105,730.53) |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|-----------------|--|--------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| Fund 115 | MINEOLA ECONOMIC DEVELOPMENT CORP | | | | | | | |
| | REVENUES | | | | | | | |
| 115-42180-000 | INTEREST INCOME | \$ (500.00) | \$ (425.44) | \$ (1,500.00) | \$ (500.00) | \$ (1,491.23) | \$ (4,831.28) | \$ (15,133.07) |
| 115-43600-000 | TRANSFER IN | | | | | \$ (10,000.00) | | |
| 115-43635-000 | TRANSFER IN - SALES | \$ (918,273.00) | \$ (878,738.98) | \$ (870,677.10) | \$ (918,273.00) | \$ (876,298.26) | \$ (790,636.89) | \$ (722,205.91) |
| 115-44130-000 | LEASES | \$ (1,200.00) | | \$ (1,200.00) | \$ (1,200.00) | | \$ (1,200.00) | \$ (1,200.00) |
| 115-44131-000 | LEASE/LOAN PROCEEDS | \$ (400,000.00) | | | | | | |
| 115-44210-000 | SALE OF CITY ASSETS | | \$ (14,085.00) | \$ (20,000.00) | \$ (14,085.00) | \$ (19,125.00) | | |
| | *Total Revenue | \$ (1,319,973.00) | \$ (893,249.42) | \$ (893,377.10) | \$ (934,058.00) | \$ (906,914.49) | \$ (796,668.17) | \$ (738,538.98) |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|----------------------|-----------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| EXPENDITURES | | | | | | | | |
| 115-51001-019 | SALARIES & WAGES SUP | \$ 32,112.00 | \$ 25,525.22 | \$ 30,632.00 | \$ 30,635.00 | \$ 28,864.62 | \$ 35,773.60 | \$ 43,547.34 |
| 115-51030-019 | LONGEVITY | \$ 630.00 | \$ 630.00 | \$ 630.00 | \$ 630.00 | \$ 360.00 | \$ 360.00 | \$ 580.00 |
| 115-51100-019 | CONTRIBUTIONS TO TRM | \$ 3,825.00 | \$ 3,024.96 | \$ 3,526.00 | \$ 3,526.00 | \$ 3,334.04 | \$ 1,516.04 | \$ 2,155.84 |
| 115-51110-019 | FICA EXPENSE | \$ 2,123.00 | \$ 1,649.90 | \$ 2,031.00 | \$ 2,035.00 | \$ 1,916.23 | \$ 1,971.98 | \$ 2,943.23 |
| 115-51115-019 | MEDICARE EXPENSE | \$ 497.00 | \$ 385.95 | \$ 475.00 | \$ 476.00 | \$ 448.16 | \$ 461.31 | \$ 853.82 |
| 115-51120-019 | AUTO ALLOWANCE | \$ 2,160.00 | \$ 1,800.00 | \$ 2,160.00 | \$ 2,160.00 | \$ 1,800.00 | \$ 1,900.00 | \$ 3,000.00 |
| 115-51150-019 | UNEMPLOYMENT TAX EXP | \$ 76.00 | \$ 40.30 | \$ 76.00 | \$ 76.00 | \$ 75.60 | \$ 43.22 | \$ 4.51 |
| 115-51210-019 | INSURANCE - MEDICAL | \$ 3,704.00 | \$ 2,775.12 | \$ 3,755.00 | \$ 3,466.00 | \$ 3,394.17 | \$ 4,233.65 | \$ 6,766.05 |
| 115-51220-019 | INSURANCE - WORKERS | \$ 83.00 | \$ 79.00 | \$ 79.00 | \$ 79.00 | \$ 75.00 | \$ 72.00 | |
| 115-51225-019 | TELEMEDICINE EXPENSE | \$ 27.00 | \$ 27.00 | \$ 27.00 | \$ 27.00 | \$ 90.00 | \$ 37.44 | |
| 115-51230-019 | MISC EMPLOYEE INSURA | \$ 300.00 | | \$ 300.00 | \$ 300.00 | \$ (135.18) | \$ (200.64) | \$ 1,514.12 |
| 115-51235-019 | HEALTH SAVINGS PLAN | | \$ 49.28 | \$ 300.00 | \$ 300.00 | \$ 550.72 | \$ 500.00 | |
| | PERSONNEL SERVICE | \$ 45,537.00 | \$ 35,986.73 | \$ 43,991.00 | \$ 43,710.00 | \$ 40,773.36 | \$ 46,668.60 | \$ 61,364.91 |
| 115-52050-019 | OFFICE SUPPLIES | \$ 500.00 | \$ 468.97 | \$ 500.00 | \$ 500.00 | \$ 470.67 | \$ 475.47 | \$ 694.94 |
| 115-52060-019 | OFFICE EQUIPMENT | \$ 1,000.00 | \$ 259.99 | \$ 500.00 | \$ 100.00 | | \$ 273.21 | \$ 721.60 |
| | OPERATING SUPPLIES | \$ 1,500.00 | \$ 728.96 | \$ 1,000.00 | \$ 600.00 | \$ 470.67 | \$ 748.68 | \$ 1,416.54 |
| 115-53005-019 | ACCOUNTING & AUDITIN | \$ 6,044.00 | \$ 6,044.00 | \$ 6,044.00 | \$ 6,044.00 | \$ 5,448.56 | \$ 5,868.75 | \$ 5,531.25 |
| 115-53010-019 | LEGAL SERVICES | | | | | \$ 1,877.50 | | |
| 115-53020-019-100188 | ENGINEERING FEES | \$ 64,960.88 | \$ 32,721.62 | \$ 40,000.00 | \$ 30,000.00 | | | |
| 115-53033-019 | MARKETING/ADVERTISIN | \$ 30,000.00 | \$ 8,948.51 | \$ 32,288.00 | \$ 15,000.00 | \$ 19,024.49 | \$ 21,985.16 | \$ 25,658.93 |
| 115-53050-019 | PROFESSIONAL SERVICE | \$ 10,000.00 | \$ 9,048.44 | \$ 10,000.00 | \$ 10,000.00 | \$ 6,312.00 | \$ 7,507.28 | \$ 24,582.74 |
| 115-53200-019 | COMMUNICATIONS - TEL | \$ 8,000.00 | \$ 6,337.72 | \$ 8,000.00 | \$ 8,000.00 | \$ 6,215.94 | \$ 681.74 | \$ 599.99 |
| 115-53230-019 | UTILITIES-GAS/ELECTR | \$ 7,600.00 | \$ 562.07 | \$ 7,600.00 | \$ 7,600.00 | \$ 2,721.29 | \$ 4,899.89 | \$ 1,721.27 |
| 115-53300-019 | SCHOOLS/CONVENTION/T | \$ 4,000.00 | \$ 2,134.22 | \$ 3,000.00 | \$ 3,000.00 | \$ 979.97 | \$ 4,079.10 | \$ 5,799.10 |
| 115-53335-019 | COPY MACHINE MAINTEN | \$ 2,500.00 | \$ 1,401.66 | \$ 2,300.00 | \$ 2,300.00 | \$ 2,376.13 | \$ 1,852.05 | \$ 1,663.32 |
| 115-53402-019 | ECONOMIC DEVELOPMENT | \$ 67,108.12 | | \$ 6,866.10 | \$ 20,000.00 | | | \$ 16,990.92 |
| 115-53450-019 | ECONOMIC DEV - SPECI | \$ 200,000.00 | \$ 116,810.19 | \$ 250,000.00 | \$ 150,000.00 | \$ 30,238.48 | \$ 16,691.56 | \$ 13,129.54 |
| 115-53500-019 | DUES & SUBSCRIPTIONS | \$ 5,000.00 | \$ 2,902.31 | | \$ 300.00 | | | |
| 115-53510-019 | INTERLOCAL - WCEDC | | | | | | | \$ 7,088.55 |
| 115-53550-019 | COMPUTER SOFTWARE & | \$ 5,300.00 | \$ 5,300.00 | \$ 5,300.00 | \$ 5,300.00 | \$ 5,300.00 | \$ 5,300.00 | \$ 5,282.00 |
| 115-53621-019 | INTERLOCAL - WOOD CO | \$ 26,300.00 | | \$ 26,300.00 | \$ 26,300.00 | \$ 15,782.15 | \$ 34,410.35 | |
| 115-53820-019 | PROPERTY TAX EXPENSE | \$ 650.00 | | \$ 650.00 | \$ 650.00 | \$ 646.35 | \$ 201.41 | |
| | CONTRACTUAL SERVICES | \$ 437,463.00 | \$ 192,210.74 | \$ 398,348.10 | \$ 284,494.00 | \$ 96,922.86 | \$ 103,477.29 | \$ 108,047.61 |
| 115-54050-019 | BUILDING REPAIR | \$ 10,000.00 | \$ 65.00 | \$ 10,000.00 | \$ 5,000.00 | \$ 6.99 | \$ 4,986.28 | \$ 6,114.82 |
| | REPAIRS | \$ 10,000.00 | \$ 65.00 | \$ 10,000.00 | \$ 5,000.00 | \$ 6.99 | \$ 4,986.28 | \$ 6,114.82 |

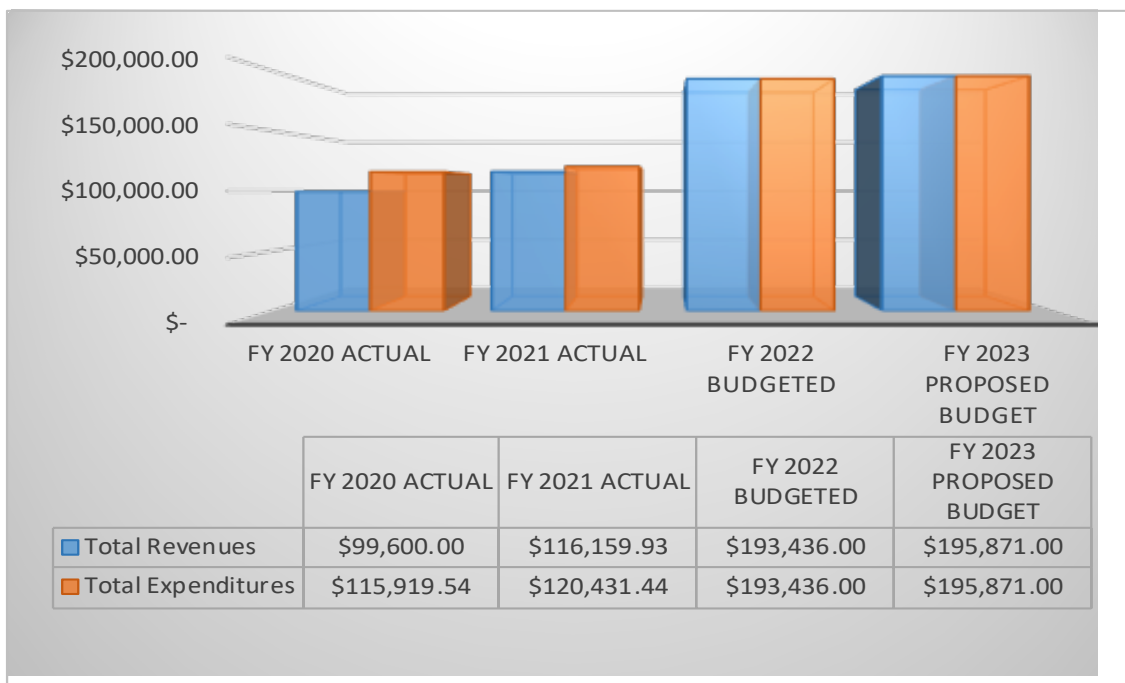
| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|----------------------|-------------------------------------|----------------------------|---------------------------|--------------------------------|---------------------------|--------------------------------|---------------------------------|---------------------------------|
| 115-56100-019 | PARK IMPROVEMENTS | \$ 5,000.00 | \$ 764.98 | \$ 3,000.00 | \$ 1,500.00 | \$ 1,040.87 | \$ 2,767.71 | \$ 760.44 |
| 115-56820-019-100188 | STREETS & ALLEYS | \$ 400,000.00 | | | | | | |
| | CAPITAL EXPENDITURES | \$ 405,000.00 | \$ 764.98 | \$ 3,000.00 | \$ 1,500.00 | \$ 1,040.87 | \$ 2,767.71 | \$ 760.44 |
| 115-57100-019 | PRINCIPAL PAYMENT | | | | | | | |
| | DEBT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TRANSFERS/OTHER EXPENDITURES | | | | | | | |
| 115-58200-900 | TRANSFER OUT - GENER | \$ 20,000.00 | \$ 15,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 76,083.25 |
| 115-58300-900 | TRANSFER OUT WATER U | | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | | | |
| 115-58400-900 | TRANSFER OUT OTHER F | | | | | | \$ 25,319.68 | |
| 115-58500-900 | TRANSFER OUT - I&S | \$ 275,038.00 | \$ 214,678.50 | \$ 272,038.00 | \$ 272,038.00 | \$ 275,287.52 | \$ 275,990.00 | \$ 269,570.88 |
| 115-58800-900 | TRANSFER OUT - MARKE | \$ 30,000.00 | \$ 22,500.00 | \$ 30,000.00 | \$ 30,000.00 | \$ 30,000.00 | \$ 28,736.47 | \$ 27,000.00 |
| 115-58850-900 | TRANSFER OUT - NAT R | \$ 95,435.00 | \$ 67,500.00 | \$ 100,000.00 | \$ 100,000.00 | \$ 90,000.00 | \$ 82,617.57 | \$ 82,450.00 |
| | TRANSFERS | \$ 420,473.00 | \$ 334,678.50 | \$ 437,038.00 | \$ 437,038.00 | \$ 415,287.52 | \$ 432,663.72 | \$ 455,104.13 |
| | *Total Expenditures | \$ 1,319,973.00 | \$ 564,434.91 | \$ 893,377.10 | \$ 772,342.00 | \$ 554,502.27 | \$ 591,312.28 | \$ 632,808.45 |



NATURAL RESOURCES

NATURAL RESOURCES/NATURE PRESERVE
SUMMARY OF REVENUES AND EXPENDITURES

| CATEGORIES | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 BUDGETED | FY 2023 PROPOSED BUDGET |
|--------------------|-------------------|-------------------|---------------------|-------------------------------|
| Total Revenues | \$ 99,600.00 | \$ 116,159.93 | \$ 193,436.00 | \$ 195,871.00 |
| Total Expenditures | \$ 115,919.54 | \$ 120,431.44 | \$ 193,436.00 | \$ 195,871.00 |
| Surplus/(Deficit) | \$ (16,319.54) | \$ (4,271.51) | \$ - | \$ - |



The Natural Resources fund primarily supports the Mineola Nature Preserve, in addition to other city parks. Almost 50% percent of the Parks budget is funded by MEDC ½ cent sales tax. General Fund supports 42% and the rest comes from gifts, donations and user fees. User fees and donations have decreased over the years but day-to-day maintenance and operations have not. The city would like to host one major event per year as a fundraiser, but due to past COVID restrictions no major events were held last year.

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|---------------------------------------|------------------------|----------------------------|---------------------------|--------------------------------|---------------------------|--------------------------------|---------------------------------|---------------------------------|
| NATURAL RESOURCES BUDGET RECAP | | | | | | | | |
| Revenues | | | | | | | | |
| | *Total Revenue | \$ (195,871.00) | \$ (140,736.57) | \$ (193,436.00) | \$ (192,005.00) | \$ (116,159.93) | \$ (99,600.00) | \$ (96,700.34) |
| Expenses | | | | | | | | |
| | *Total Expenses | \$ 195,871.00 | \$ 146,181.39 | \$ 193,436.00 | \$ 194,116.70 | \$ 120,431.44 | \$ 115,919.54 | \$ 92,494.85 |
| | Under/(Over) | \$ - | \$ 5,444.82 | \$ - | \$ 2,111.70 | \$ 4,271.51 | \$ 16,319.54 | \$ (4,205.49) |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|--------------------|--|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| Fund 118 | PARKS AND OPEN SPACES/NATURAL RESOURCES | | | | | | | |
| | REVENUES | | | | | | | |
| 118-41190-000 | EQUESTION TRAIL RIDI | \$ (3,000.00) | \$ (4,153.28) | \$ (3,000.00) | \$ (3,800.00) | \$ (4,301.00) | \$ (5,613.56) | \$ (5,108.49) |
| 118-41195-000 | PAVILION RENTAL FEES | \$ (2,000.00) | \$ (3,116.67) | \$ (2,000.00) | \$ (2,800.00) | \$ (4,711.18) | \$ (1,945.00) | \$ (3,550.00) |
| 118-42400-000 | MEREDITH GRANT INCOM | | | | | \$ (5,502.00) | | |
| 118-42403-000 | DONATIONS - OTHER GI | \$ (5,000.00) | \$ (5,055.00) | \$ (5,000.00) | \$ (5,055.00) | \$ (5,825.00) | \$ (7,874.87) | \$ (5,515.00) |
| 118-42404-000-DISC | DISC GOLF COURSE | | | | | \$ (2,682.00) | | |
| 118-43505-000 | MISCELLANEOUS INCOME | \$ (3,886.00) | \$ (751.00) | | \$ (700.00) | \$ (3,063.75) | \$ (20.00) | |
| 118-43508-000 | SPECIAL PROJECTS INC | \$ (5,000.00) | \$ (596.12) | \$ (4,500.00) | \$ (4,500.00) | | \$ (1,514.00) | |
| 118-43581-000 | SPECIAL EVENTS | | \$ (400.00) | | \$ (100.00) | | | |
| 118-43585-000 | MERCHANDISE SALES | \$ (50.00) | | \$ (50.00) | \$ (50.00) | \$ (75.00) | \$ (15.00) | \$ (76.85) |
| 118-43600-000 | TRANSFER IN | | \$ (59,164.50) | \$ (78,886.00) | \$ (75,000.00) | | | |
| 118-43650-000 | TRANSFER IN - GENERA | \$ (81,500.00) | | | | | | |
| 118-43700-000 | TRANSFER IN - MEDC | \$ (95,435.00) | \$ (67,500.00) | \$ (100,000.00) | \$ (100,000.00) | \$ (90,000.00) | \$ (82,617.57) | \$ (82,450.00) |
| | *Total Revenue | \$ (195,871.00) | \$ (140,736.57) | \$ (193,436.00) | \$ (192,005.00) | \$ (116,159.93) | \$ (99,600.00) | \$ (96,700.34) |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|-----------------------------------|---------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| NATURAL RESOURCES EXPENSES | | | | | | | | |
| 118-51010-020 | SALARIES & WAGES LAB | \$ 75,874.00 | \$ 61,480.32 | \$ 79,906.00 | \$ 72,260.00 | \$ 40,178.88 | \$ 44,252.88 | \$ 31,932.36 |
| 118-51020-020 | OVERTIME | \$ 981.00 | \$ 132.53 | \$ 981.00 | \$ 981.00 | | | \$ 24.04 |
| 118-51030-020 | LONGEVITY | \$ 1,302.00 | \$ 994.00 | \$ 1,134.00 | \$ 1,134.00 | \$ 184.00 | \$ 132.00 | \$ 88.00 |
| 118-51100-020 | CONTRIBUTIONS TO TRM | \$ 8,459.00 | \$ 6,781.55 | \$ 7,743.00 | \$ 7,743.00 | \$ 3,882.84 | \$ 1,626.91 | \$ 1,440.10 |
| 118-51110-020 | FICA EXPENSE | \$ 4,554.00 | \$ 3,585.26 | \$ 4,714.00 | \$ 4,318.00 | \$ 2,520.44 | \$ 2,399.10 | \$ 1,984.98 |
| 118-51115-020 | MEDICARE EXPENSE | \$ 1,065.00 | \$ 838.48 | \$ 1,103.00 | \$ 1,010.00 | \$ 589.45 | \$ 561.08 | \$ 448.49 |
| 118-51150-020 | UNEMPLOYMENT TAX EXP | \$ 504.00 | \$ 19.68 | \$ 718.00 | \$ 504.00 | \$ 436.80 | \$ 235.12 | \$ 9.00 |
| 118-51210-020 | INSURANCE - MEDICAL | \$ 23,397.00 | \$ 18,171.01 | \$ 23,817.00 | \$ 21,627.00 | \$ 10,971.25 | \$ 10,312.17 | \$ 7,635.32 |
| 118-51220-020 | INSURANCE - WORKERS | \$ 4,295.00 | \$ 4,085.00 | \$ 4,085.00 | \$ 4,084.00 | \$ 1,960.00 | \$ 1,957.00 | |
| 118-51225-020 | TELEMEDICINE EXPENSE | \$ 180.00 | \$ 180.00 | \$ 180.00 | \$ 180.00 | \$ 90.00 | \$ 120.00 | |
| 118-51230-020 | MISC EMPLOYEE INSURA | \$ 100.00 | \$ 15.95 | \$ 100.00 | \$ 100.00 | \$ 924.08 | \$ 145.15 | \$ (22.57) |
| 118-51235-020 | HEALTH SAVINGS PLAN | | \$ 200.00 | \$ 2,000.00 | \$ 2,000.00 | \$ 2,800.00 | \$ 1,000.00 | |
| | PERSONNEL SERVICE | \$ 120,711.00 | \$ 96,483.78 | \$ 126,481.00 | \$ 115,941.00 | \$ 64,537.74 | \$ 62,741.41 | \$ 43,539.72 |
| 118-52200-020 | FUEL - GASOLINE | \$ 3,700.00 | \$ 3,263.47 | \$ 2,300.00 | \$ 2,700.00 | \$ 2,474.75 | \$ 2,076.89 | \$ 3,305.38 |
| 118-52205-020 | FUEL - DIESEL | \$ 4,800.00 | \$ 1,161.32 | \$ 3,000.00 | \$ 3,000.00 | \$ 3,075.05 | \$ 1,852.71 | \$ 1,564.20 |
| 118-52400-020 | CLEANING/SANITATION | \$ 5,200.00 | \$ 5,559.54 | \$ 4,000.00 | \$ 5,200.00 | \$ 5,186.38 | \$ 4,264.50 | \$ 3,220.43 |
| 118-52500-020 | CLOTHING SUPPLIES | \$ 1,800.00 | \$ 1,332.76 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,038.78 | \$ 1,556.68 | |
| 118-52600-020 | OPERATING SUPPLIES | \$ 1,500.00 | \$ 1,096.40 | \$ 1,500.00 | \$ 1,500.00 | \$ 915.39 | \$ 793.35 | \$ 1,230.42 |
| | OPERATING SUPPLIES | \$ 17,000.00 | \$ 12,413.49 | \$ 12,300.00 | \$ 13,900.00 | \$ 12,690.35 | \$ 10,544.13 | \$ 9,320.43 |
| 118-53020-020-265002 | ENGINEERING FEES | | \$ 786.50 | | | | | |
| 118-53025-020 | ARCHAEOLOGICAL SURVE | \$ 500.00 | | \$ 500.00 | \$ 500.00 | | | |
| 118-53033-020 | MARKETING/ADVERTISIN | \$ 500.00 | \$ 15.00 | \$ 15.00 | \$ 15.00 | | | |
| 118-53035-020 | OTHER PROFESSIONAL S | \$ 1,000.00 | \$ 210.00 | \$ 1,000.00 | \$ 1,000.00 | | | |
| 118-53051-020 | HISTORIC MARKERS | | | | | | | \$ 1,775.00 |
| 118-53200-020 | COMMUNICATIONS - TEL | \$ 600.00 | \$ 2,225.26 | \$ 600.00 | \$ 2,000.00 | \$ 482.88 | \$ 495.84 | \$ 496.17 |
| 118-53230-020 | UTILITIES-GAS/ELECTR | \$ 6,500.00 | \$ 6,327.27 | \$ 6,500.00 | \$ 6,500.00 | \$ 7,378.10 | \$ 6,548.70 | \$ 7,054.89 |
| 118-53340-020 | INSURANCE - LIABILIT | \$ 1,360.00 | \$ 1,236.00 | \$ 1,236.00 | \$ 1,236.00 | \$ 1,236.00 | \$ 1,200.00 | |
| 118-53361-020 | BOARD MEMBER EXPENSE | \$ 500.00 | | \$ 100.00 | \$ 100.00 | \$ 88.77 | | |
| 118-53451-020 | SPECIAL EVENT EXPENS | \$ 500.00 | \$ 709.44 | \$ 1,000.00 | \$ 1,100.00 | \$ 1,671.98 | \$ 505.00 | \$ 162.96 |
| 118-53452-020-DISC | DISC GOLF COURSE EXP | \$ 500.00 | | \$ 500.00 | \$ 500.00 | \$ 3,402.17 | | \$ 1,688.90 |
| 118-53500-020 | DUES & SUBSCRIPTIONS | \$ 300.00 | \$ 400.00 | \$ 300.00 | \$ 500.00 | \$ 325.00 | | |
| 118-53555-020 | EQUIPMENT LEASES & R | \$ 550.00 | \$ 170.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 510.00 | | |
| 118-53611-020 | ALARM & SECURITY SYS | | \$ 6,303.70 | \$ 6,303.70 | \$ 6,303.70 | | | |
| 118-53620-020 | GROUND MAINTENANCE | \$ 15,000.00 | \$ 8,716.29 | \$ 18,419.00 | \$ 18,419.00 | \$ 16,809.36 | \$ 15,630.55 | \$ 16,865.81 |
| 118-53625-020 | GROUND MAINT - SKATE | \$ 1,000.00 | | | | | | |
| 118-53630-020 | GROUND MAINT - PETER | \$ 1,355.00 | | | | | | |

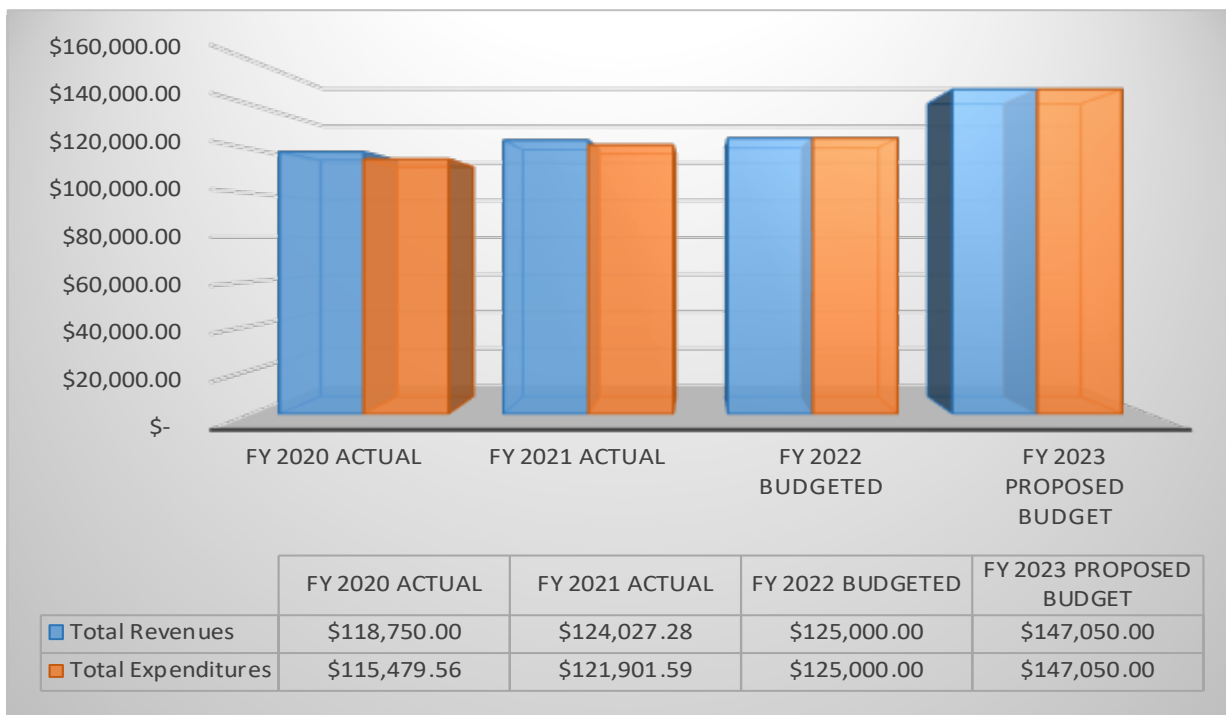
| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|---------------|------------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| 118-53635-020 | GROUND MAINT - BASKE | \$ 500.00 | | | | | | |
| 118-53750-020 | SPECIAL PROJECTS | \$ 1,000.00 | \$ 1,012.00 | \$ 1,000.00 | \$ 1,200.00 | | \$ 1,000.00 | |
| 118-53751-020 | MOUNTAIN BIKING TRAI | \$ 3,000.00 | \$ 269.82 | \$ 3,000.00 | \$ 2,000.00 | | \$ 13,312.85 | |
| | CONTRACTURAL SERVICES | \$ 34,665.00 | \$ 28,381.28 | \$ 41,473.70 | \$ 42,373.70 | \$ 31,904.26 | \$ 38,692.94 | \$ 28,043.73 |
| 118-54050-020 | BUILDING REPAIR | \$ 1,000.00 | \$ 1,555.13 | \$ 1,000.00 | \$ 1,800.00 | \$ 3,769.47 | \$ 39.99 | \$ 283.38 |
| 118-55020-020 | MACHINERY & TOOL REP | | \$ 5,297.80 | \$ 292.00 | \$ 292.00 | | | |
| 118-55035-020 | PETERSON PARK CONSTR | \$ 500.00 | \$ 1,466.48 | \$ 500.00 | \$ 1,500.00 | \$ 182.22 | \$ 1,993.40 | \$ 8,275.12 |
| 118-55040-020 | AUTO/TRUCK REPAIR | \$ 1,500.00 | \$ 7.00 | | | | | |
| 118-55070-020 | NATURE FEST EXPENDIT | | | | | | \$ 650.00 | \$ 629.00 |
| 118-55140-020 | WINDMILL/WATER WELL | \$ 2,312.00 | | | | \$ 5,502.00 | | |
| 118-55300-020 | MINOR TOOLS & EQUIPM | \$ 1,683.00 | \$ 383.35 | \$ 60.00 | \$ 60.00 | | | |
| | REPAIRS | \$ 6,995.00 | \$ 8,709.76 | \$ 1,852.00 | \$ 3,652.00 | \$ 9,453.69 | \$ 2,683.39 | \$ 9,187.50 |
| 118-56505-020 | EQUIPMENT | \$ 16,500.00 | | \$ 9,704.30 | \$ 16,500.00 | \$ 324.90 | | |
| 118-56700-020 | VEHICLES PURCHASE | | \$ 68.08 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,520.50 | \$ 1,178.92 | \$ 1,458.47 |
| 118-57820-020 | BASKETBALL COURT CON | | \$ 125.00 | \$ 125.00 | \$ 250.00 | | \$ 78.75 | \$ 945.00 |
| | CAPITAL EXPENDITURES | \$ 16,500.00 | \$ 193.08 | \$ 11,329.30 | \$ 18,250.00 | \$ 1,845.40 | \$ 1,257.67 | \$ 2,403.47 |
| | *Total Expenses | \$ 195,871.00 | \$ 146,181.39 | \$ 193,436.00 | \$ 194,116.70 | \$ 120,431.44 | \$ 115,919.54 | \$ 92,494.85 |



MARKETING & TOURISM

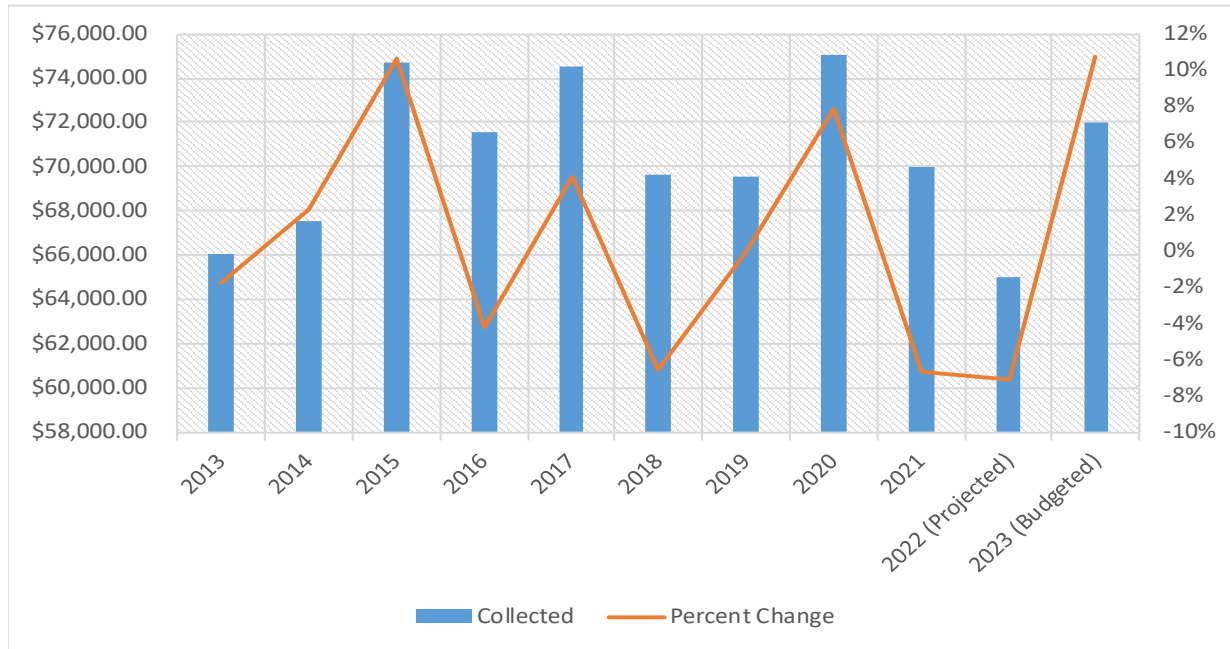
MARKETING & TOURISM FUND
SUMMARY OF REVENUES AND EXPENDITURES

| CATEGORIES | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 BUDGETED | FY 2023 PROPOSED BUDGET |
|--------------------------|--------------------|--------------------|---------------------|-------------------------------|
| Total Revenues | \$ 118,750.00 | \$ 124,027.28 | \$ 125,000.00 | \$ 147,050.00 |
| Total Expenditures | \$ 115,479.56 | \$ 121,901.59 | \$ 125,000.00 | \$ 147,050.00 |
| Surplus/(Deficit) | \$ 3,270.44 | \$ 2,125.69 | \$ - | \$ - |



The Marketing and Tourism board consists of seven members appointed by the City Council to serve two-year terms. The purpose of the board is to advise the spending of budgeted hotel occupancy tax revenue for marketing and advertising the City of Mineola and its events, activities and attractions for the purpose of increasing overnight stays in Mineola lodging. This year expected revenues and expenditures amount to \$147,050, representing a balanced budget. The Marketing budget is also supported by transfers in from General Fund and Mineola Economic Development Corp.

Hotel/Motel Tax Revenue



In FY 2022, the Marketing Department started the Music in May, a downtown musical performance each Thursday night during May. The event was so successful they held several encore performances in June. These events are not intended to be fundraisers, but to bring visitors to our downtown area to eat, shop and enjoy each other. This year Mineola will celebrate its 150th Celebration.

The Marketing and Tourism department gives funds to local organizations to help them with their events throughout the year. This year the Special Projects fund is \$12,450 to the following organizations:

- Historical Museum \$1,000
- Main Street Christmas Décor \$5,000
- Civic Center \$1,000
- League of the Arts \$450
- Chamber of Commerce \$2,000
- Iron Horse Square \$1,000
- Landmark Marker Program \$2,000

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|---|------------------------|----------------------------|---------------------------|--------------------------------|---------------------------|-----------------------------------|------------------------------------|------------------------------------|
| MARKETING & TOURISM BUDGET RECAP | | | | | | | | |
| Revenues | | | | | | | | |
| | *Total Revenue | \$ (147,050.00) | \$ (118,321.29) | \$ (127,750.00) | \$ (127,550.00) | \$ (124,027.28) | \$ (118,750.00) | \$ (96,831.68) |
| Expenses | | | | | | | | |
| | *Total Expenses | \$ 147,050.00 | \$ 110,696.26 | \$ 127,750.00 | \$ 128,262.00 | \$ 121,901.59 | \$ 115,479.56 | \$ 97,348.49 |
| | Under/(Over) | \$ - | \$ (7,625.03) | \$ - | \$ 712.00 | \$ (2,125.69) | \$ (3,270.44) | \$ 516.81 |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|-----------------|-------------------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| Fund 121 | MARKETING/TOURISM DEPARTMENT | | | | | | | |
| | REVENUES | | | | | | | |
| 121-42150-000 | HOTEL/MOTEL TAX | \$ (72,000.00) | \$ (69,379.27) | \$ (65,000.00) | \$ (65,000.00) | \$ (69,994.98) | \$ (75,011.53) | \$ (69,548.68) |
| 121-43505-000 | MISCELLANEOUS INCOME | \$ (5,000.00) | \$ (7,863.15) | \$ (9,000.00) | \$ (9,000.00) | \$ (4,000.00) | | |
| 121-43581-000 | SPECIAL EVENTS | \$ (19,000.00) | \$ (2,803.87) | \$ (2,700.00) | \$ (2,500.00) | | | |
| 121-43585-000 | MERCHANDISE SALES | \$ (50.00) | \$ (25.00) | \$ (50.00) | \$ (50.00) | \$ (32.00) | \$ (2.00) | \$ (283.00) |
| 121-43650-000 | TRANSFER IN - GENERA | \$ (21,000.00) | \$ (15,750.00) | \$ (21,000.00) | \$ (21,000.00) | \$ (20,000.30) | \$ (15,000.00) | |
| 121-43700-000 | TRANSFER IN - MEDC | \$ (30,000.00) | \$ (22,500.00) | \$ (30,000.00) | \$ (30,000.00) | \$ (30,000.00) | \$ (28,736.47) | \$ (27,000.00) |
| | *Total Revenue | \$ (147,050.00) | \$ (118,321.29) | \$ (127,750.00) | \$ (127,550.00) | \$ (124,027.28) | \$ (118,750.00) | \$ (96,831.68) |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|---------------------|------------------------------|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| EXPENDITURES | | | | | | | | |
| 121-51001-021 | SALARIES & WAGES SUP | \$ 49,600.00 | \$ 39,883.47 | \$ 46,340.00 | \$ 47,237.00 | \$ 40,183.26 | \$ 51,240.39 | \$ 39,491.30 |
| 121-51030-021 | LONGEVITY | \$ 196.00 | | \$ 112.00 | \$ 112.00 | \$ 104.00 | \$ 52.00 | |
| 121-51100-021 | CONTRIBUTIONS TO TRM | \$ 5,984.00 | \$ 4,782.29 | \$ 5,407.00 | \$ 5,502.00 | \$ 4,436.83 | \$ 2,256.76 | \$ 1,773.12 |
| 121-51110-021 | FICA EXPENSE | \$ 3,288.00 | \$ 2,598.39 | \$ 3,041.00 | \$ 3,125.00 | \$ 2,570.69 | \$ 2,775.22 | \$ 2,321.69 |
| 121-51115-021 | MEDICARE EXPENSE | \$ 769.00 | \$ 607.69 | \$ 711.00 | \$ 731.00 | \$ 601.21 | \$ 649.05 | \$ 628.88 |
| 121-51120-021 | AUTO ALLOWANCE | \$ 4,800.00 | \$ 4,200.00 | \$ 4,800.00 | \$ 4,800.00 | | | |
| 121-51150-021 | UNEMPLOYMENT TAX EXP | \$ 252.00 | \$ 9.00 | \$ 252.00 | \$ 252.00 | \$ 504.00 | \$ 144.00 | \$ 40.15 |
| 121-51210-021 | INSURANCE - MEDICAL | \$ 11,051.00 | \$ 8,510.01 | \$ 12,513.00 | \$ 10,077.00 | \$ 5,439.89 | \$ 12,573.28 | \$ 8,867.98 |
| 121-51220-021 | INSURANCE - WORKERS | \$ 130.00 | \$ 122.00 | \$ 122.00 | \$ 124.00 | \$ 116.00 | \$ 116.00 | |
| 121-51225-021 | TELEMEDICINE EXPENSE | \$ 90.00 | \$ 90.00 | \$ 90.00 | \$ 90.00 | \$ 90.00 | \$ 120.00 | |
| 121-51230-021 | MISC EMPLOYEE INSURA | | | \$ 6.54 | \$ 6.54 | \$ 1,190.48 | \$ 93.62 | \$ (1,149.67) |
| 121-51235-021 | HEALTH SAVINGS PLAN | | \$ 193.24 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,806.76 | \$ 1,000.00 | |
| | PERSONNEL SERVICE | \$ 76,160.00 | \$ 60,996.09 | \$ 74,394.54 | \$ 73,056.54 | \$ 57,043.12 | \$ 71,020.32 | \$ 51,973.45 |
| 121-52050-021 | OFFICE SUPPLIES | \$ 500.00 | \$ 17.20 | \$ 200.00 | \$ 200.00 | \$ 236.86 | \$ 386.39 | \$ 776.57 |
| 121-52060-021 | OFFICE EQUIPMENT | \$ 200.00 | | \$ 200.00 | \$ 200.00 | \$ 64.03 | | |
| | OPERATING EXPENSES | \$ 700.00 | \$ 17.20 | \$ 400.00 | \$ 400.00 | \$ 300.89 | \$ 386.39 | \$ 776.57 |
| 121-53033-021 | MARKETING/ADVERTISIN | \$ 31,440.00 | \$ 32,197.29 | \$ 31,855.46 | \$ 31,855.46 | \$ 50,454.10 | \$ 25,964.00 | \$ 22,621.94 |
| 121-53050-021 | PROFESSIONAL SERVICE | | | | | \$ 60.00 | | |
| 121-53051-021 | HISTORIC MARKERS | | | | | \$ 1,800.00 | \$ 1,000.00 | \$ 1,000.00 |
| 121-53200-021 | COMMUNICATIONS - TEL | \$ 500.00 | \$ 587.14 | \$ 1,000.00 | \$ 1,000.00 | \$ (62.83) | \$ 66.02 | \$ 713.33 |
| 121-53211-021 | WEB PAGE/WEB DESIGN | \$ 3,750.00 | \$ 1,700.00 | \$ 3,750.00 | \$ 3,750.00 | \$ 1,528.46 | \$ 3,050.00 | \$ 6,100.00 |
| 121-53220-021 | POSTAGE | \$ 50.00 | \$ 31.29 | \$ 50.00 | \$ 50.00 | \$ 19.57 | \$ 18.96 | \$ 3.27 |
| 121-53300-021 | SCHOOLS/CONVENTION/T | \$ 3,000.00 | \$ 3,037.88 | \$ 1,500.00 | \$ 2,500.00 | \$ 120.60 | \$ 418.12 | \$ 584.21 |
| 121-53335-021 | COPY MACHINE MAINTEN | \$ 1,000.00 | \$ 642.37 | \$ 1,800.00 | \$ 1,800.00 | \$ 901.74 | \$ 1,139.01 | \$ 1,208.58 |
| 121-53451-021 | SPECIAL EVENT EXPENS | \$ 16,000.00 | \$ 3,025.00 | \$ 2,750.00 | \$ 2,600.00 | | | |
| 121-53500-021 | DUES & SUBSCRIPTIONS | \$ 2,000.00 | \$ 1,008.02 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,243.94 | \$ 916.74 | \$ 1,117.14 |
| 121-53750-021 | SPECIAL PROJECTS | \$ 12,450.00 | \$ 7,453.98 | \$ 9,250.00 | \$ 10,250.00 | \$ 8,492.00 | \$ 11,500.00 | \$ 11,250.00 |
| | CONTRACTURAL SERVICES | \$ 70,190.00 | \$ 49,682.97 | \$ 52,955.46 | \$ 54,805.46 | \$ 64,557.58 | \$ 44,072.85 | \$ 44,598.47 |
| | *Total Expenses | \$ 147,050.00 | \$ 110,696.26 | \$ 127,750.00 | \$ 128,262.00 | \$ 121,901.59 | \$ 115,479.56 | \$ 97,348.49 |



MUNICIPAL COURT FUNDS

Municipal Court Special Revenue Funds

| Fund | Description | Balance as of 6/2022 |
|------|-------------------------------------|----------------------|
| 122 | Court Building & Security Fund | \$4,566.68 |
| 123 | Court Technology Fund | \$2,797.24 |
| 124 | Truancy Prevention & Diversion Fund | \$7,858.20 |

All of the above funds are restricted funds and can only be used for items that relate to their purpose. Revenues are derived from a portion of citations and are strictly to be used in accordance with state law.

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|------------------------------|---|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| Fund 122 | Court Building & Security Fund | | | | | | | |
| Revenue | | | | | | | | |
| 122-43600-000 | TRANSFER IN | \$ (2,700.00) | \$ (3,850.15) | \$ (2,700.00) | \$ (2,700.00) | \$ (4,167.44) | \$ (3,016.23) | \$ (3,721.37) |
| | Total: | \$ (2,700.00) | \$ (3,850.15) | \$ (2,700.00) | \$ (2,700.00) | \$ (4,167.44) | \$ (3,016.23) | \$ (3,721.37) |
| Expense | | | | | | | | |
| 122-53611-000 | ALARM & SECURITY SYS | \$ 100.00 | | \$ 100.00 | \$ 100.00 | \$ 100.00 | \$ 2,930.80 | |
| 122-54050-000 | BUILDING REPAIR | \$ 2,600.00 | | \$ 2,600.00 | \$ 2,600.00 | \$ 3,999.32 | | |
| 122-58100-900 | TRANSFER OUT | | | | | | | \$ 2,510.78 |
| | Total: | \$ 2,700.00 | \$ - | \$ 2,700.00 | \$ 2,700.00 | \$ 4,099.32 | \$ 2,930.80 | \$ 2,510.78 |
| Net (Revenue)/Expense | | \$ - | \$ (3,850.15) | \$ - | \$ - | \$ (68.12) | \$ (85.43) | \$ (1,210.59) |
| Fund 123 | Court Technology | | | | | | | |
| Revenue | | | | | | | | |
| 123-43600-000 | TRANSFER IN | \$ (3,600.00) | \$ (3,423.86) | \$ (3,600.00) | \$ (3,600.00) | \$ (3,961.97) | \$ (3,714.29) | \$ (5,435.02) |
| | Total: | \$ (3,600.00) | \$ (3,423.86) | \$ (3,600.00) | \$ (3,600.00) | \$ (3,961.97) | \$ (3,714.29) | \$ (5,435.02) |
| Expenditure | | | | | | | | |
| 123-53335-000 | COPY MACHINE MAINTEN | \$ 800.00 | \$ 263.12 | \$ 800.00 | \$ 800.00 | \$ 216.68 | \$ 766.63 | |
| 123-53550-000 | COMPUTER SOFTWARE & | \$ 2,800.00 | \$ 2,423.00 | \$ 2,800.00 | \$ 2,800.00 | \$ 2,343.00 | \$ 3,242.28 | |
| 123-58100-900 | TRANSFER OUT | | | | | | | \$ 3,914.30 |
| | Total: | \$ 3,600.00 | \$ 2,686.12 | \$ 3,600.00 | \$ 3,600.00 | \$ 2,559.68 | \$ 4,008.91 | \$ 3,914.30 |
| Net (Revenue)/Expense | | \$ - | \$ (737.74) | \$ - | \$ - | \$ (1,402.29) | \$ 294.62 | \$ (1,520.72) |

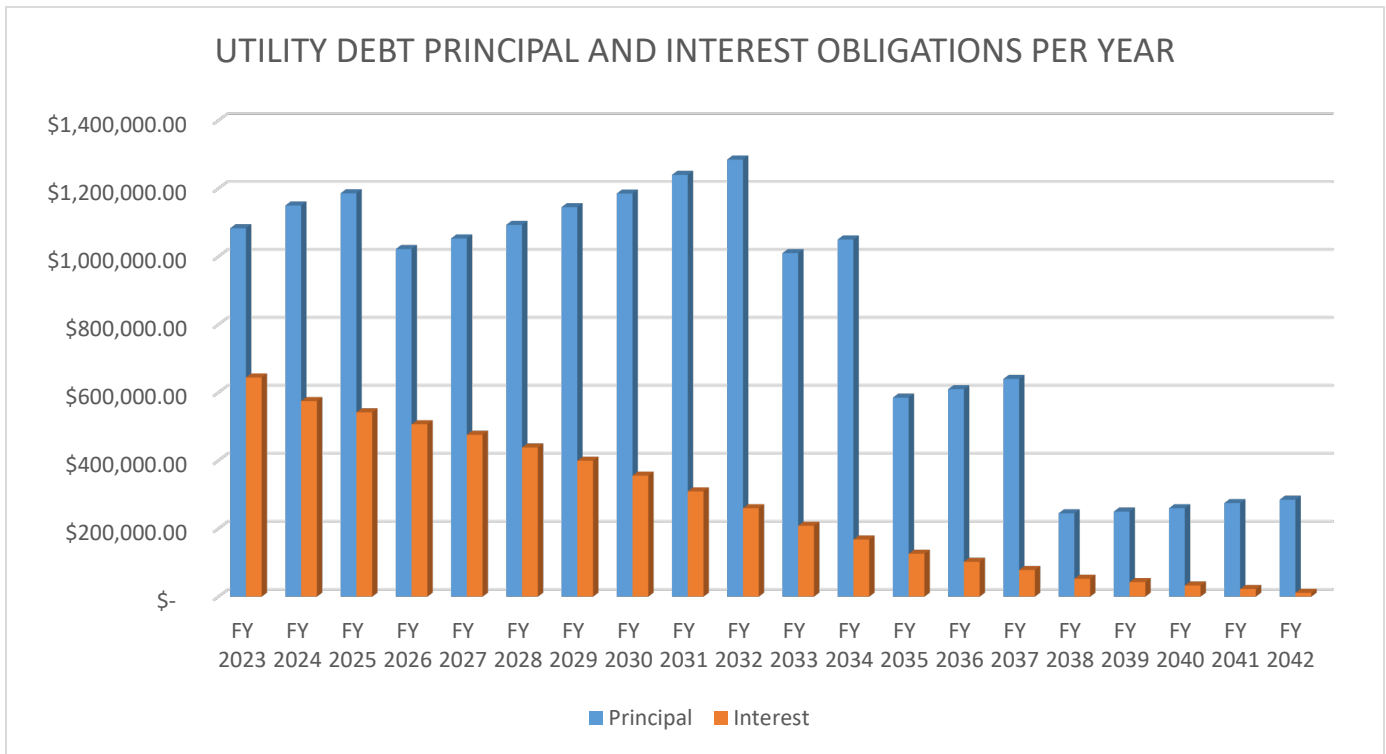
| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|--------------------|--|----------------------------|---------------------------|--------------------------------|---------------------------|-----------------------------------|------------------------------------|------------------------------------|
| Fund 124 | Truancy Prevention & Diversion Fund | | | | | | | |
| Revenue | | | | | | | | |
| 124-43600-000 | TRANSFER IN | \$ (2,000.00) | \$ (3,564.05) | \$ (2,000.00) | \$ (2,000.00) | \$ (3,715.30) | \$ (1,168.20) | |
| | Total: | \$ (2,000.00) | \$ (3,564.05) | \$ (2,000.00) | \$ (2,000.00) | \$ (3,715.30) | \$ (1,168.20) | \$ - |
| Expenditure | (Funds not allocated) | | | | | | | |
| | Total: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Net (Revenue)/Expense | \$ (2,000.00) | \$ (3,564.05) | \$ (2,000.00) | \$ (2,000.00) | \$ (3,715.30) | \$ (1,168.20) | \$ - |
| Fund 125 | Municipal Jury Fund | | | | | | | |
| Revenue | | | | | | | | |
| 125-43600-000 | TRANSFER IN | \$ (40.00) | \$ (71.41) | \$ (40.00) | \$ (40.00) | \$ (74.47) | \$ (23.38) | |
| | Total: | \$ (40.00) | \$ (71.41) | \$ (40.00) | \$ (40.00) | \$ (74.47) | \$ (23.38) | \$ - |
| Expenditure | (Funds not allocated) | | | | | | | |
| | Total: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Net (Revenue)/Expense | \$ (40.00) | \$ (71.41) | \$ (40.00) | \$ (40.00) | \$ (74.47) | \$ (23.38) | \$ - |



DEBT SERVICE AND LEASE PAYMENTS

Debt Service

The City of Mineola has outstanding Certificate of Obligation and General Obligation bonds of \$22,003,718, repayable over 20 years using Property Tax, Sales Tax and Water & Sewer revenue sources. In FY 2022 the City issued \$4,000,000 for construction of the new Wastewater Treatment Center.



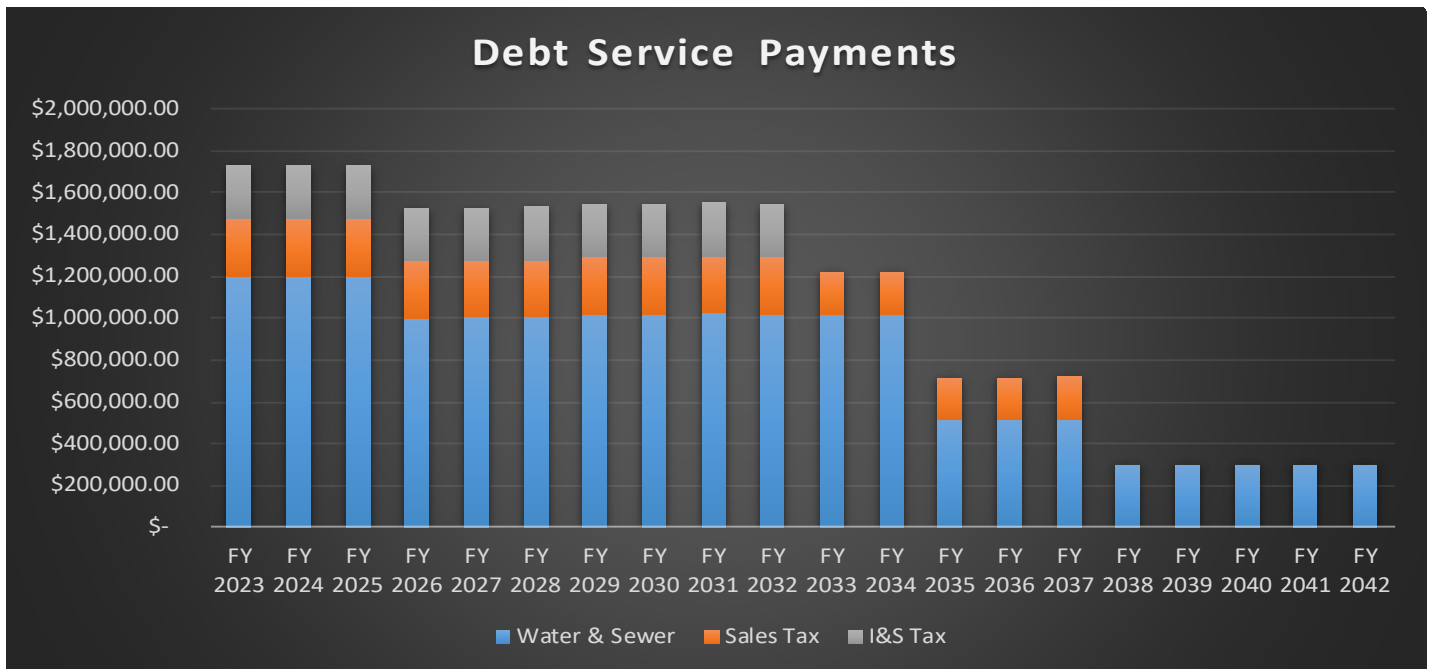
Expected Revenue and Debt Service

The following chart shows the expected revenue for each source of payment for debt service in FY 2022-2023 and the percentage of revenue which is used for debt service. It is the administrations’ goal to keep EDC and Water debt service at or below 40% of income.

| | Water & Sewer | Sales Tax (EDC) | Property Tax |
|-----------------------------|-----------------|-----------------|---------------|
| Revenue (M&O) | \$ 2,907,291.79 | \$ 1,319,973.00 | \$ 336,050.00 |
| Debt Service | \$ 1,200,978.00 | \$ 275,038.00 | \$ 336,050.00 |
| Debt SVC Percent of Revenue | 41% | 21% | 100% |

Annual Payments

| Fiscal Year | Water & Sewer | Sales Tax | I&S Tax | Fiscal Total |
|-------------|-------------------------|------------------------|------------------------|-------------------------|
| FY 2023 | \$ 1,200,978.00 | \$ 275,038.00 | \$ 251,363.00 | \$ 1,727,379.00 |
| FY 2024 | \$ 1,203,729.00 | \$ 271,225.00 | \$ 249,825.00 | \$ 1,724,779.00 |
| FY 2025 | \$ 1,202,245.00 | \$ 273,625.00 | \$ 251,925.00 | \$ 1,727,795.00 |
| FY 2026 | \$ 999,191.00 | \$ 275,800.00 | \$ 253,800.00 | \$ 1,528,791.00 |
| FY 2027 | \$ 1,005,600.00 | \$ 271,500.00 | \$ 251,700.00 | \$ 1,528,800.00 |
| FY 2028 | \$ 1,003,624.00 | \$ 272,800.00 | \$ 255,000.00 | \$ 1,531,424.00 |
| FY 2029 | \$ 1,017,975.00 | \$ 276,250.00 | \$ 250,350.00 | \$ 1,544,575.00 |
| FY 2030 | \$ 1,015,975.00 | \$ 275,500.00 | \$ 249,300.00 | \$ 1,540,775.00 |
| FY 2031 | \$ 1,022,000.00 | \$ 271,950.00 | \$ 255,450.00 | \$ 1,549,400.00 |
| FY 2032 | \$ 1,015,600.00 | \$ 275,700.00 | \$ 253,500.00 | \$ 1,544,800.00 |
| FY 2033 | \$ 1,018,200.00 | \$ 200,200.00 | \$ - | \$ 1,218,400.00 |
| FY 2034 | \$ 1,019,400.00 | \$ 198,600.00 | \$ - | \$ 1,218,000.00 |
| FY 2035 | \$ 514,200.00 | \$ 196,800.00 | \$ - | \$ 711,000.00 |
| FY 2036 | \$ 517,800.00 | \$ 194,800.00 | \$ - | \$ 712,600.00 |
| FY 2037 | \$ 520,600.00 | \$ 197,600.00 | \$ - | \$ 718,200.00 |
| FY 2038 | \$ 297,600.00 | \$ - | \$ - | \$ 297,600.00 |
| FY 2039 | \$ 292,800.00 | \$ - | \$ - | \$ 292,800.00 |
| FY 2040 | \$ 292,800.00 | \$ - | \$ - | \$ 292,800.00 |
| FY 2041 | \$ 297,400.00 | \$ - | \$ - | \$ 297,400.00 |
| FY 2042 | \$ 296,400.00 | \$ - | \$ - | \$ 296,400.00 |
| | \$ 15,754,117.00 | \$ 3,727,388.00 | \$ 2,522,213.00 | \$ 22,003,718.00 |



Lease Purchase Agreements

Lease purchase agreements for vehicles and equipment. Three leases matured in FY 2022, leaving only two. The city plans to finance \$800,000 to complete Park Central, which will be paid half from General Fund and half from Mineola EDC.

| YEAR ENDED | Animal Control - 2020 | | Fire Truck - 2021 | | TOTAL |
|---------------|-----------------------|------------------|---------------------|--------------------|---------------------|
| | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | DEBT SERVICE |
| 2023 | \$ 17,292.10 | \$ 691.92 | \$ 10,921.58 | \$ 2,102.61 | \$ 31,008.21 |
| 2024 | \$ 5.90 | \$ 0.24 | \$ 11,413.05 | \$ 1,611.14 | \$ 13,030.33 |
| 2025 | \$ - | \$ - | \$ 11,926.64 | \$ 1,097.55 | \$ 13,024.19 |
| 2026 | \$ - | \$ - | \$ 11,902.49 | \$ 560.85 | \$ 12,463.34 |
| 2027 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2028 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ 17,298.00 | \$ 692.16 | \$ 46,163.76 | \$ 5,372.15 | \$ 69,526.07 |
| | *MCB | | *MCB | | |
| | 4.00% | | 4.50% | | |

| Lendor | Loan # | Loan Date | Maturity | Principal | Collateral | Rate |
|------------------------------|------------|-----------|----------|--------------|---|--------|
| Mineola Community Bank | 1171000103 | 4/30/2020 | 4/3/2023 | \$ 49,907.28 | 2020 F-250 Super Cab Animal Control | 4.000% |
| Mineola Community Bank | 1171000201 | 2/9/2021 | 2/9/2026 | \$ 57,175.88 | 2020 F250 Fire Dept | 4.500% |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|--------------------|--|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| Fund 105 | I&S - General Obligation Refunding Bond 2017 - Sales Tax and Tax Supp | | | | | | | |
| Revenue | | | | | | | | |
| 105-41001-000 | CURRENT YEAR TAXES | \$ (262,762.50) | \$ (235,589.60) | \$ (251,062.50) | \$ (251,062.50) | \$ (247,171.55) | \$ (242,319.88) | |
| 105-41002-000 | CURRENT YEAR DELINQU | \$ (4,500.00) | \$ (5,640.97) | \$ (900.00) | \$ (900.00) | \$ (8,474.54) | \$ (7,898.16) | |
| 105-41120-000 | PENALTY / INTEREST | \$ (5,000.00) | \$ (4,134.86) | | \$ (5,000.00) | \$ (5,187.49) | \$ (4,412.32) | |
| 105-43700-000 | TRANSFER IN - MEDC | \$ (83,787.50) | \$ (62,766.00) | \$ (83,687.50) | \$ (83,687.50) | \$ (102,224.59) | \$ (83,440.00) | \$ (124,560.04) |
| | Total: | \$ (356,050.00) | \$ (308,131.43) | \$ (335,650.00) | \$ (340,650.00) | \$ (363,058.17) | \$ (338,070.36) | \$ (124,560.04) |
| Expense | | | | | | | | |
| 105-57100-000 | PRINCIPAL PAYMENT | \$ 235,000.00 | | \$ 230,000.00 | \$ 230,000.00 | \$ 230,000.00 | \$ 220,000.00 | |
| 105-57110-000 | INTEREST PAYMENT | \$ 100,150.00 | \$ 52,375.00 | \$ 104,750.00 | \$ 104,750.00 | \$ 109,350.00 | \$ 113,750.00 | \$ 113,750.00 |
| 105-57120-000 | PAY AGENT FEES | \$ 900.00 | | \$ 900.00 | \$ 900.00 | \$ 450.00 | \$ 450.00 | \$ 900.00 |
| | Total: | \$ 336,050.00 | \$ 52,375.00 | \$ 335,650.00 | \$ 335,650.00 | \$ 339,800.00 | \$ 334,200.00 | \$ 114,650.00 |
| | Net (Revenue)/Expense | \$ (20,000.00) | \$ (255,756.43) | \$ - | \$ (5,000.00) | \$ (23,258.17) | \$ (3,870.36) | \$ (9,910.04) |
| Fund 108 | I&S General Obligation Refunding 2019 | | | | | | | |
| Revenue | | | | | | | | |
| 108-43623-000 | TRANSFER IN - WATER | \$ (198,933.95) | \$ (154,368.00) | \$ (205,823.55) | \$ (205,823.55) | \$ (212,780.24) | \$ (235,750.00) | \$ (243,774.24) |
| | Total: | \$ (198,933.95) | \$ (154,368.00) | \$ (205,823.55) | \$ (205,823.55) | \$ (212,780.24) | \$ (235,750.00) | \$ (243,774.24) |
| Expenditure | | | | | | | | |
| 108-57100-000 | PRINCIPAL PAYMENT | \$ 173,000.00 | | \$ 176,000.00 | \$ 176,000.00 | | | |
| 108-57110-000 | INTEREST PAYMENT | \$ 25,127.70 | \$ 14,376.79 | \$ 29,017.30 | \$ 29,017.30 | \$ 33,065.98 | \$ 32,268.33 | \$ 77,968.76 |
| 108-57115-000 | AMORITIZATION EXPENS | | | | | | | \$ (2,084.94) |
| 108-57120-000 | PAY AGENT FEES | \$ 806.25 | | \$ 806.25 | \$ 806.25 | | | \$ 806.25 |
| 108-57135-000 | DEBT ISSURANCE COST | | | | | | \$ 42,225.69 | |
| | Total: | \$ 198,933.95 | \$ 14,376.79 | \$ 205,823.55 | \$ 205,823.55 | \$ 33,065.98 | \$ 74,494.02 | \$ 76,690.07 |
| | Net (Revenue)/Expense | \$ - | \$ (139,991.21) | \$ - | \$ - | \$ (179,714.26) | \$ (161,255.98) | \$ (167,084.17) |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|------------------------------|--|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| Fund 109 | Water & Sewer Construction Fund | | | | | | | |
| Revenue | | | | | | | | |
| 109-42180-000 | INTEREST INCOME | | \$ (15,340.55) | | | | | |
| 109-42405-000 | CONTRIBUTION REVENUE | | | | | | | \$ (164,220.90) |
| 109-43475-000-MN160 | GRANT INCOME - NETRM | | | | | | | \$ (172,183.00) |
| 109-43600-000 | TRANSFER IN | | \$ (151,912.50) | \$ (405,100.00) | \$ (151,912.50) | \$ (409,600.00) | \$ (191,130.00) | \$ (409,110.00) |
| 109-43700-000 | TRANSFER IN - MEDC | | \$ (50,637.50) | | \$ (50,637.50) | | \$ (217,870.00) | |
| 109-44000-000 | BOND PROCEEDS | | \$ (4,007,700.64) | | \$ (4,007,700.64) | | | |
| | Total: | \$ - | \$ (4,225,591.19) | \$ (405,100.00) | \$ (4,210,250.64) | \$ (409,600.00) | \$ (409,000.00) | \$ (745,513.90) |
| Expenditure | | | | | | | | |
| 109-53020-000-MN162 | ENGINEERING FEES | \$ 266,831.50 | \$ 54,461.14 | \$ 377,190.30 | \$ 377,190.30 | | | \$ 16,965.00 |
| 109-53020-000-MN164 | ENGINEERING FEES | | | \$ 40,952.55 | \$ 40,952.55 | \$ 850.51 | \$ 3,217.67 | \$ (300.00) |
| 109-53030-000-MN162 | CONSTRUCTION CONTRAC | \$ 7,436,000.00 | \$ 1,483,458.72 | | \$ 273,172.50 | | | |
| 109-53030-000-MN163 | CONSTRUCTION CONTRAC | | | | | | | \$ (14,653.70) |
| 109-53030-000-MN164 | CONSTRUCTION CONTRAC | | | \$ 367,535.55 | \$ 367,535.55 | | | |
| 109-53033-000 | MARKETING/ADVERTISIN | \$ 2,800.00 | \$ 364.50 | \$ 2,800.00 | \$ 2,800.00 | \$ 2,426.75 | | |
| 109-55005-000 | MISCELLANEOUS EXPENS | | | | | | | \$ 3,834.00 |
| 109-57100-000 | PRINCIPAL PAYMENT | | | \$ 225,000.00 | | | | |
| 109-57110-000 | INTEREST PAYMENT | | \$ 90,050.00 | \$ 180,100.00 | \$ 90,050.00 | \$ 160,445.31 | \$ 164,779.13 | \$ 169,145.31 |
| 109-57120-000 | PAY AGENT FEES | | | \$ 450.00 | | \$ 450.00 | \$ 450.00 | \$ 450.00 |
| 109-58100-900 | TRANSFER OUT | | \$ 114,310.00 | | \$ 114,310.00 | | \$ 5,000.00 | |
| | Total: | \$ 7,705,631.50 | \$ 1,742,644.36 | \$ 1,194,028.40 | \$ 1,266,010.90 | \$ 164,172.57 | \$ 173,446.80 | \$ 175,440.61 |
| Net (Revenue)/Expense | | \$ 7,705,631.50 | \$ (2,482,946.83) | \$ 788,928.40 | \$ (2,944,239.74) | \$ (245,427.43) | \$ (235,553.20) | \$ (570,073.29) |

| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|------------------------------|---|-------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------------|------------------------------|
| Fund 111 | I&S Certificates of Obligation 2014 | | | | | | | |
| Revenue | | | | | | | | |
| 111-43623-000 | TRANSFER IN - WATER | \$ (386,350.00) | \$ (283,642.50) | \$ (378,190.00) | \$ (378,190.00) | \$ (369,640.00) | \$ (360,200.00) | \$ (345,999.96) |
| | Total: | \$ (386,350.00) | \$ (283,642.50) | \$ (378,190.00) | \$ (378,190.00) | \$ (369,640.00) | \$ (360,200.00) | \$ (345,999.96) |
| Expenditure | | | | | | | | |
| 111-57100-000 | PRINCIPAL PAYMENT | \$ 245,000.00 | | \$ 230,000.00 | \$ 230,000.00 | | | |
| 111-57110-000 | INTEREST PAYMENT | \$ 140,850.00 | \$ 73,875.00 | \$ 147,750.00 | \$ 147,750.00 | \$ 147,403.19 | \$ 153,096.58 | \$ 158,330.79 |
| 111-57120-000 | PAY AGENT FEES | \$ 500.00 | | \$ 440.00 | \$ 440.00 | \$ 440.00 | \$ 440.00 | \$ 440.00 |
| | Total: | \$ 386,350.00 | \$ 73,875.00 | \$ 378,190.00 | \$ 378,190.00 | \$ 147,843.19 | \$ 153,536.58 | \$ 158,770.79 |
| Net (Revenue)/Expense | | \$ - | \$ (209,767.50) | \$ - | \$ - | \$ (221,796.81) | \$ (206,663.42) | \$ (187,229.17) |
| Fund 116 | I&S General Obligation Refunding 2014 - Water/Wastewater | | | | | | | |
| Revenue | | | | | | | | |
| 116-43623-000 | TRANSFER IN - WATER | \$ (103,900.00) | \$ (79,425.00) | \$ (105,900.00) | \$ (105,900.00) | \$ (107,900.00) | \$ (115,000.00) | \$ (117,099.96) |
| | Total: | \$ (103,900.00) | \$ (79,425.00) | \$ (105,900.00) | \$ (105,900.00) | \$ (107,900.00) | \$ (115,000.00) | \$ (117,099.96) |
| Expenditure | | | | | | | | |
| 116-57100-000 | PRINCIPAL PAYMENT | \$ 100,000.00 | | \$ 100,000.00 | \$ 100,000.00 | | | |
| 116-57110-000 | INTEREST PAYMENT | \$ 3,900.00 | \$ 2,883.33 | \$ 5,900.00 | \$ 5,900.00 | \$ 7,865.00 | \$ 9,930.00 | \$ 12,082.50 |
| 116-57120-000 | PAY AGENT FEES | | | | | | | |
| | Total: | \$ 103,900.00 | \$ 2,883.33 | \$ 105,900.00 | \$ 105,900.00 | \$ 7,865.00 | \$ 9,930.00 | \$ 12,082.50 |
| Net (Revenue)/Expense | | \$ - | \$ (76,541.67) | \$ - | \$ - | \$ (100,035.00) | \$ (105,070.00) | \$ (105,017.46) |

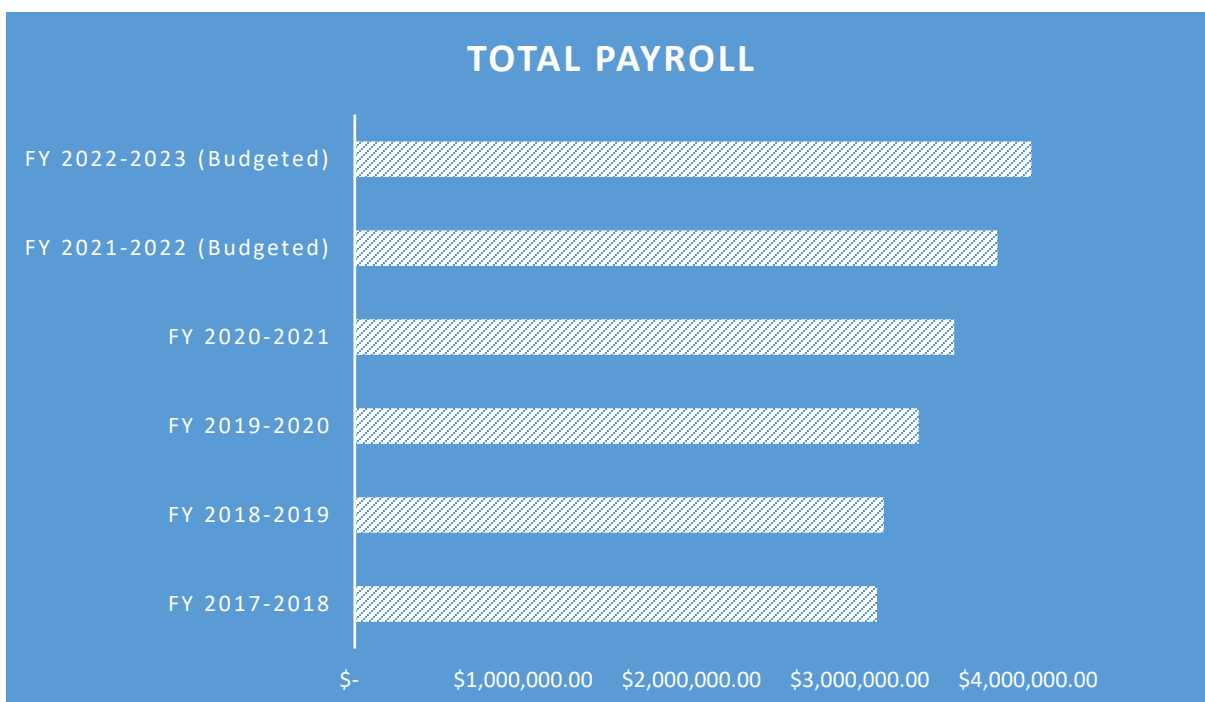
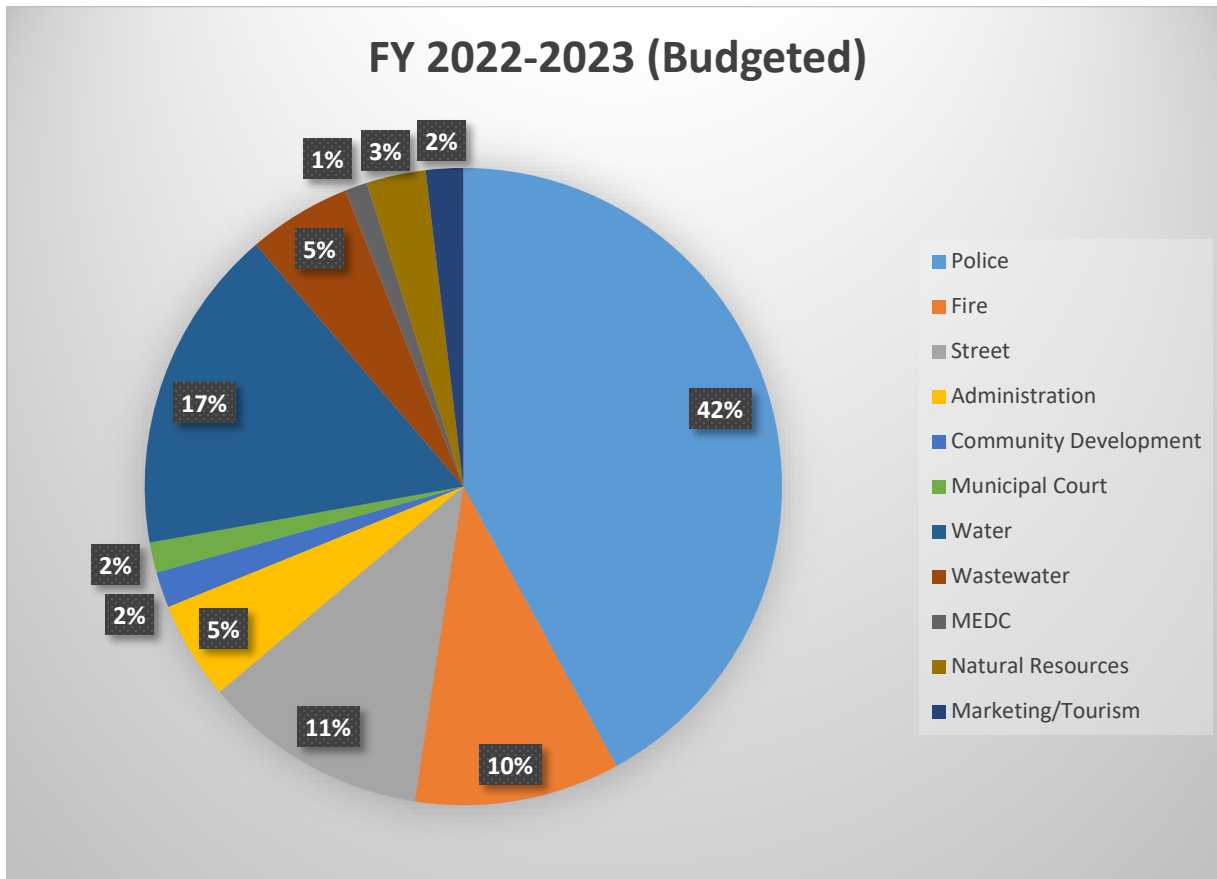
| Account | Description | Proposed Budget FY 2023 | Current Actual FY 2022 | Current Year Budget FY 2022 | Projected Current Year | Actual 1 Year Prior FY 2021 | Actual 2 Years Prior FY 2020 | Actual 3 Years Prior FY 2019 |
|------------------------------|--|----------------------------|---------------------------|--------------------------------|---------------------------|-----------------------------------|------------------------------------|------------------------------------|
| Fund 128 | I&S Certificates of Obligation 2017 | | | | | | | |
| Revenue | | | | | | | | |
| 128-43623-000 | TRANSFER IN - WATER | \$ (513,100.00) | \$ (164,947.50) | | \$ (418,162.00) | | | |
| 128-43700-000 | TRANSFER IN - MEDC | \$ (191,250.00) | \$ (50,637.50) | | \$ (50,637.50) | | | |
| | Total: | \$ (704,350.00) | \$ (215,585.00) | \$ - | \$ (468,799.50) | \$ - | \$ - | \$ - |
| Expenditure | | | | | | | | |
| 128-57100-000 | PRINCIPAL PAYMENT | \$ 330,000.00 | | | \$ 225,000.00 | | | |
| 128-57110-000 | INTEREST PAYMENT | \$ 374,350.00 | | | \$ 90,050.00 | | | |
| 128-57120-000 | PAY AGENT FEES | \$ 900.00 | | | \$ 450.00 | | | |
| | Total: | \$ 705,250.00 | \$ - | \$ - | \$ 315,500.00 | \$ - | \$ - | \$ - |
| Net (Revenue)/Expense | | \$ 900.00 | \$ (215,585.00) | \$ - | \$ (153,299.50) | \$ - | \$ - | \$ - |



PERSONNEL

Personnel

Personnel expenditures per department, including salaries, wages, health benefits, retirement and payroll taxes. This budget proposes a 3% COLA increase and a 2% merit increase for all employees.

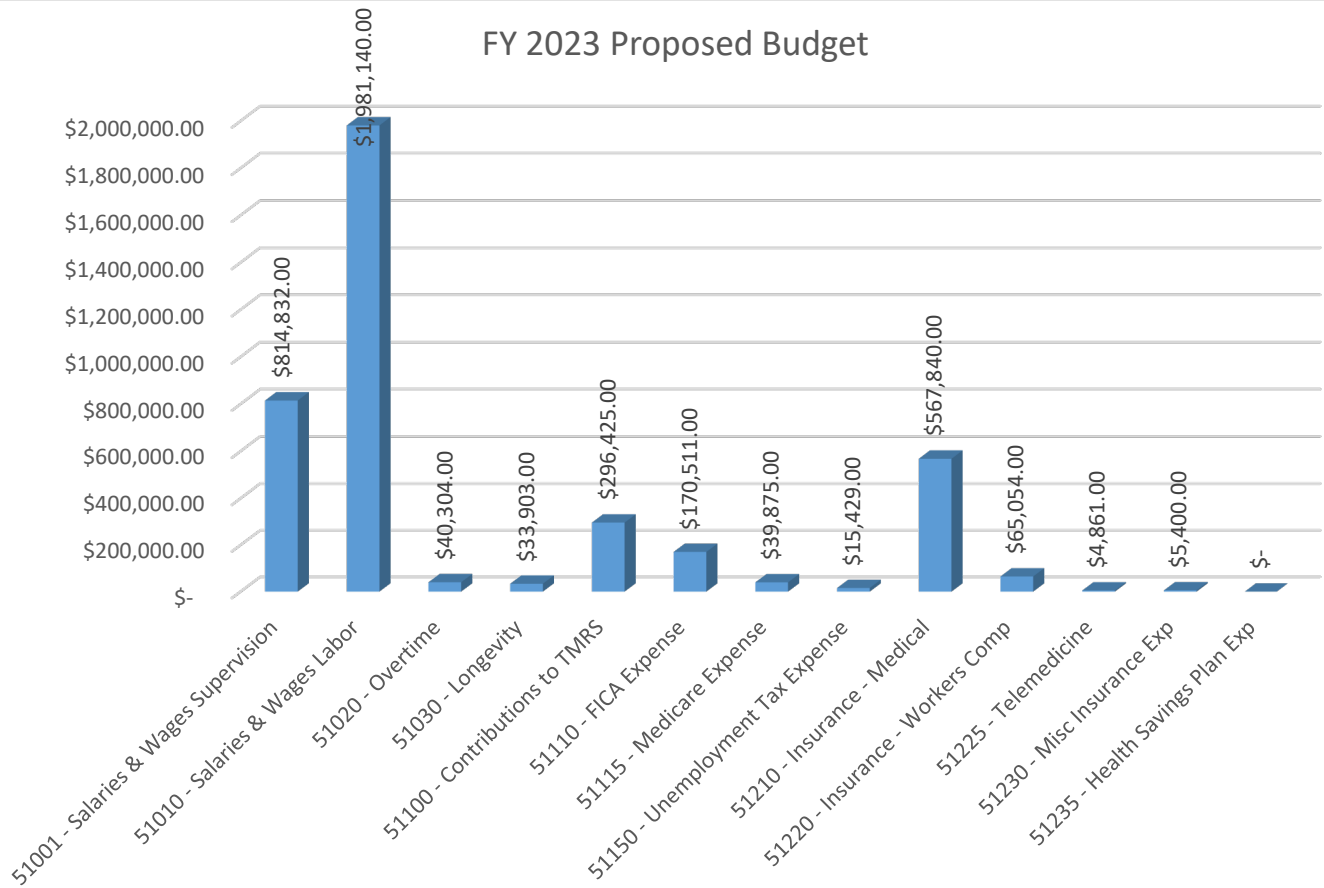


Salaries - Five Year Comparison

| | FY 2019 | FY 2020 | FY 2021 | FY 2022 Budget | FY 2023 Budget |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Fund 101 | | | | | |
| Police | \$ 1,325,977.65 | \$ 1,413,442.74 | \$ 1,462,185.00 | \$ 1,498,914.00 | \$ 1,696,326.00 |
| Fire | \$ 296,614.96 | \$ 307,112.18 | \$ 332,514.00 | \$ 347,227.00 | \$ 419,156.00 |
| Street | \$ 403,420.96 | \$ 405,372.06 | \$ 442,244.00 | \$ 448,671.00 | \$ 460,971.00 |
| Administration | \$ 216,575.83 | \$ 175,282.18 | \$ 182,933.00 | \$ 186,898.00 | \$ 200,246.00 |
| Comm Dev | \$ 55,499.68 | \$ 89,571.86 | \$ 74,157.00 | \$ 86,378.00 | \$ 73,003.00 |
| Municipal Court | | \$ 36,692.08 | \$ 51,592.00 | \$ 58,579.00 | \$ 61,524.00 |
| Total General Fund | \$ 2,298,089.08 | \$ 2,427,473.10 | \$ 2,545,625.00 | \$ 2,626,667.00 | \$ 2,911,226.00 |
| Fund 102 | | | | | |
| Water | \$ 468,751.35 | \$ 541,145.30 | \$ 641,936.40 | \$ 676,011.00 | \$ 669,987.00 |
| Wastewater | \$ 199,103.85 | \$ 164,174.30 | \$ 185,744.40 | \$ 264,107.00 | \$ 212,924.00 |
| Total Water Dept | \$ 667,855.20 | \$ 705,319.60 | \$ 827,680.80 | \$ 940,118.00 | \$ 882,911.00 |
| Fund 115 | | | | | |
| Mineola Economic Dev | \$ 63,944.88 | \$ 41,539.83 | \$ 41,539.83 | \$ 43,966.00 | \$ 45,537.00 |
| Total MEDC | \$ 63,944.88 | \$ 41,539.83 | \$ 41,539.83 | \$ 43,966.00 | \$ 45,537.00 |
| Fund 118 | | | | | |
| Natural Resources | \$ 46,750.47 | \$ 60,610.72 | \$ 66,604.00 | \$ 126,250.00 | \$ 120,711.00 |
| Total Natural Resources | \$ 46,750.47 | \$ 60,610.72 | \$ 66,604.00 | \$ 126,250.00 | \$ 120,711.00 |
| Fund 121 | | | | | |
| Marketing/Hotel Motel | \$ 53,436.61 | \$ 68,457.44 | \$ 70,997.54 | \$ 74,313.54 | \$ 76,160.00 |
| Marketing/Hotel Motel | \$ 53,436.61 | \$ 68,457.44 | \$ 70,997.54 | \$ 74,313.54 | \$ 76,160.00 |
| GRAND TOTAL | \$ 3,130,076.24 | \$ 3,303,400.69 | \$ 3,552,447.17 | \$ 3,811,314.54 | \$ 4,036,545.00 |
| Over/(Under) Prior Year | \$ 46,701.28 | \$ 173,324.45 | \$ 249,046.48 | \$ 258,867.37 | \$ 225,230.46 |
| Percent Change | 2% | 6% | 8% | 7% | 6% |

Personnel Expense Summary – Expense Type

FY 2023 Proposed Budget



**CITY OF MINEOLA
STAFFING**

| | PROPOSED POSITIONS 20-21 | PROPOSED POSITIONS 21-22 | PROPOSED POSITIONS 22-23 |
|-----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| GENERAL FUND - 01 | | | |
| <u>POLICE DEPARTMENT</u> | | | |
| POLICE CHIEF | 1 | 1 | 1 |
| CAPTAIN | 1 | 1 | 1 |
| LIEUTENANT | 1 | 1 | 1 |
| SERGEANT | 1 | 1 | 1 |
| CORPORAL | 1 | 1 | 1 |
| INVESTIGATOR | 3 | 3 | 3 |
| PATROL OFFICER | 5.5 | 5.5 | 6.5 |
| ANIMAL CONTROL OFFICER | 2 | 2 | 2 |
| CIVILIAN DISPATCHER - SUPERVISOR | 1 | 1 | 1 |
| CIVILIAN DISPATCHERS | 4.5 | 4.5 | 4.5 |
| TOTAL POLICE DEPARTMENT POSITIONS | <hr/> 21 | <hr/> 21 | <hr/> 22 |
| <u>FIRE DEPARTMENT</u> | | | |
| FIRE MARSHAL | 1 | 1 | 1 |
| ASSISTANT FIRE CHIEF | | | 1 |
| FIRE FIGHTER | 3 | 3 | 3 |
| TOTAL FIRE DEPARTMENT POSITIONS | <hr/> 4 | <hr/> 4 | <hr/> 5 |
| <u>STREET DEPARTMENT</u> | | | |
| PUBLIC WORKS DIRECTOR | 0.3 | 0.3 | 0.3 |
| CUSTODIAN | 0.1 | 0.1 | 0.1 |
| HEAVY EQUIPMENT OPERATOR | 3 | 3 | 3 |
| LIGHT EQUIPMENT OPERATOR | 3 | 2 | 2 |
| LABORER | 2 | 2 | 2 |
| TOTAL STREET DEPARTMENT | <hr/> 8.4 | <hr/> 7.4 | <hr/> 7.4 |
| <u>ADMINISTRATION DEPARTMENT</u> | | | |
| CITY MANAGER | 0.4 | 0.4 | 0.4 |
| FINANCE DIRECTOR/CITY SECRETARY | 0.5 | 0.5 | 0.5 |
| BUILDING INSPECTOR | 1 | 1 | 1 |
| CUSTODIAN | 0.5 | 0.5 | 0.5 |
| COURT CLERK | 1 | 1 | 1 |
| TOTAL ADMINISTRATION | <hr/> 3.4 | <hr/> 3.4 | <hr/> 3.4 |
| <u>COMMUNITY DEVELOPMENT</u> | | | |
| COMMUNITY DEVELOPMENT DIRECTOR | 1 | 1 | 1 |
| CUSTODIAN | 1.3 | 1.3 | 1.3 |
| TOTAL COMMUNITY DEVELOPMENT | <hr/> 2.3 | <hr/> 2.3 | <hr/> 2.3 |
| TOTAL GENERAL FUND | 39.1 | 38.1 | 40.1 |
| WATER UTILITY FUND - 02 | | | |
| <u>WATER DEPARTMENT</u> | | | |
| PUBLIC WORKS DIRECTOR | 0.35 | 0.35 | 0.35 |
| CITY MANAGER | 0.3 | 0.3 | 0.3 |
| ASSISTANT PUBLIC WORKS DIRECTOR | | | 1 |
| FINANCE DIRECTOR/CITY SECRETARY | 0.5 | 0.5 | 0.5 |
| SUPERVISOR - WATER OPERATIONS | 1 | 1 | 1 |
| ASSISTANT CITY CLERK | 1 | 1 | 1 |
| CITY CLERK | 1 | 1 | 1 |
| OFFICE ASSISTANT | 2 | 2 | 1 |
| CUSTODIAN | 0.1 | 0.1 | 0.1 |
| WATER TECHNICIAN | 3 | 3 | 3 |
| HEAVY EQUIPMENT OPERATOR | 1 | 1 | 1 |
| TOTAL WATER DEPARTMENT | <hr/> 10.25 | <hr/> 10.25 | <hr/> 10.25 |
| <u>WASTEWATER DEPARTMENT</u> | | | |
| PUBLIC WORKS DIRECTOR | 0.35 | 0.35 | 0.35 |
| CHIEF PLANT OPERATOR | 1 | 1 | 1 |

| | | | |
|--|-------------|-------------|-----------|
| PLANT OPERATIONS TECH | 1 | 2 | 2 |
| | 2.35 | 3.35 | 3.35 |
| TOTAL WATER UTILITY FUND POSITIONS | 12.6 | 13.6 | 13.6 |
| MINEOLA ECONOMIC DEVELOPMENT FUND - 15 | | | |
| <u>MINEOLA ECONOMIC DEVELOPMENT DEPARTMENT</u> | | | |
| EXECUTIVE DIRECTOR/CITY ADMINISTRATOR | 0.3 | 0.3 | 0.3 |
| TOTAL MEDC DEPARTMENT | 0.3 | 0.3 | 0.3 |
| TOTAL MEDC FUND POSITIONS | 0.3 | 0.3 | 0.3 |
| NATURAL RESOURCES DEPARTMENT - 18 | | | |
| <u>NATURAL RESOURCES</u> | | | |
| NATURE PRESERVE MAINTENANCE TECHNICIAN | 1.5 | 2.5 | 2 |
| TOTAL NATURE PRESERVE | 1.5 | 2.5 | 2 |
| TOTAL NATURAL RESOURCES POSITIONS | 1.5 | 2.5 | 2 |
| MARKETING & TOURISM DEPARTMENT - 21 | | | |
| <u>MARKETING & TOURISM</u> | | | |
| MARKETING DIRECTOR | 1 | 1 | 1 |
| TOTAL MARKETING & TOURISM | 1 | 1 | 1 |
| TOTAL MARKETING & TOURISM POSITIONS | 1 | 1 | 1 |
| TOTAL CITY STAFF | 54.5 | 55.5 | 57 |

Employee Benefits – Health Insurance

The City of Mineola pays 100% of coverage cost for employee health care. For those employees electing family coverage, the city pays 70% of that additional cost. Even with rising health care costs, the City has been able to maintain this funding level for its employees.

The City is enrolled with TML for health insurance effective 10/1. TML uses the BlueCross BlueShield network so the employees will have the same doctors as the previous plan.

Individual Deductible \$3,000

Family Deductible \$6,000

Coinsurance 80%

Out-of-Pocket Max Individual \$6,000

Out-of-Pocket Max Family \$12,000

The following is a breakdown of what the employee pays for their coverage and what the city contributes to them.

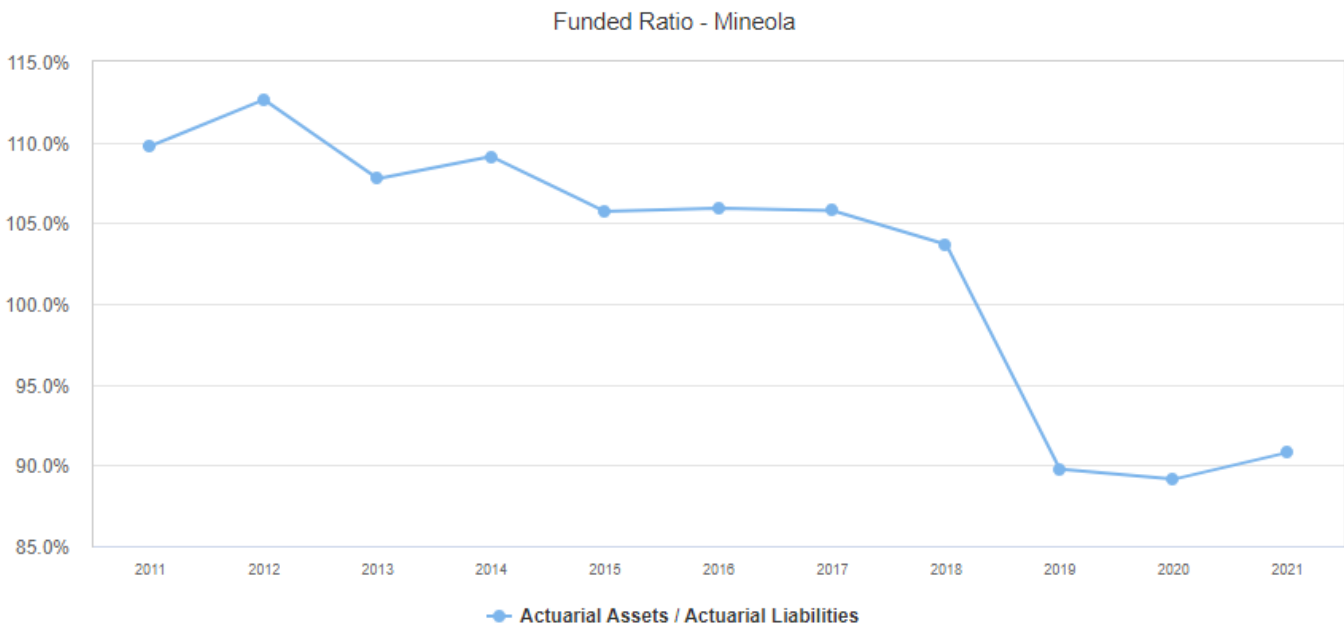
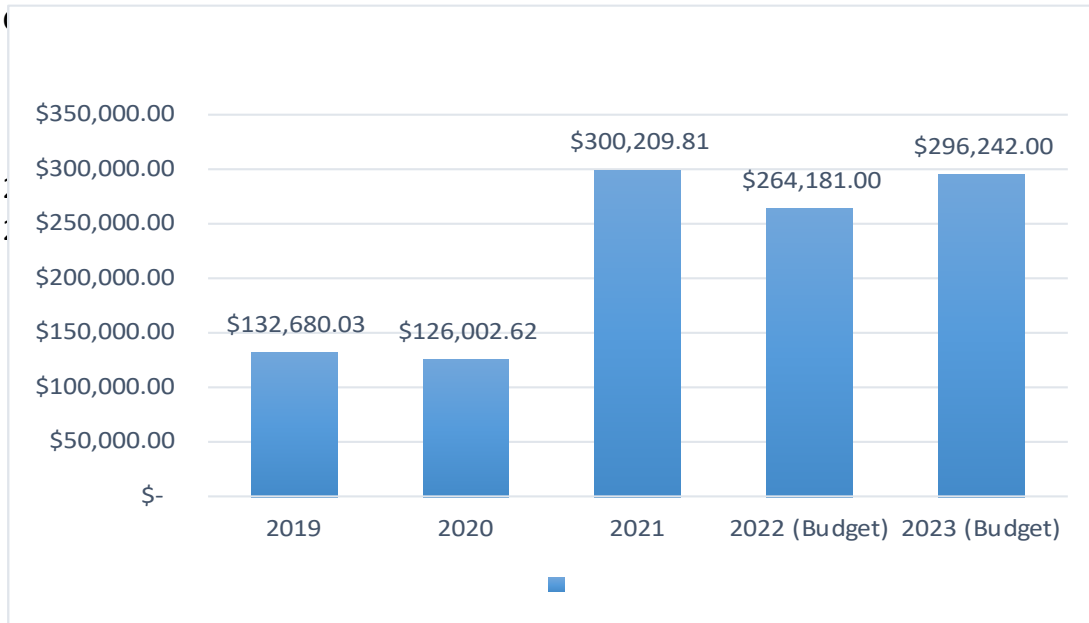
| Coverage Type | Employee Pays (annual) | City Pays per Employee (annual) | Number of Employees | Annual City Cost |
|---------------------|------------------------|---------------------------------|---------------------|------------------|
| Employee Only | \$0 | \$7,612 | 25 | \$190,300 |
| Employee + Children | \$1,921 | \$11,043 | 6 | \$66,258 |
| Employee + Spouse | \$2,203 | \$12,663 | 7 | \$88,641 |
| Employee + Family | \$4,219 | \$17,128 | 11 | \$188,408 |
| | | | TOTAL: | \$533,607 |

In addition to providing employee health insurance, the city pays for \$15,000 life insurance for each employee. Employees can purchase additional life insurance for themselves or their family for a very low cost.

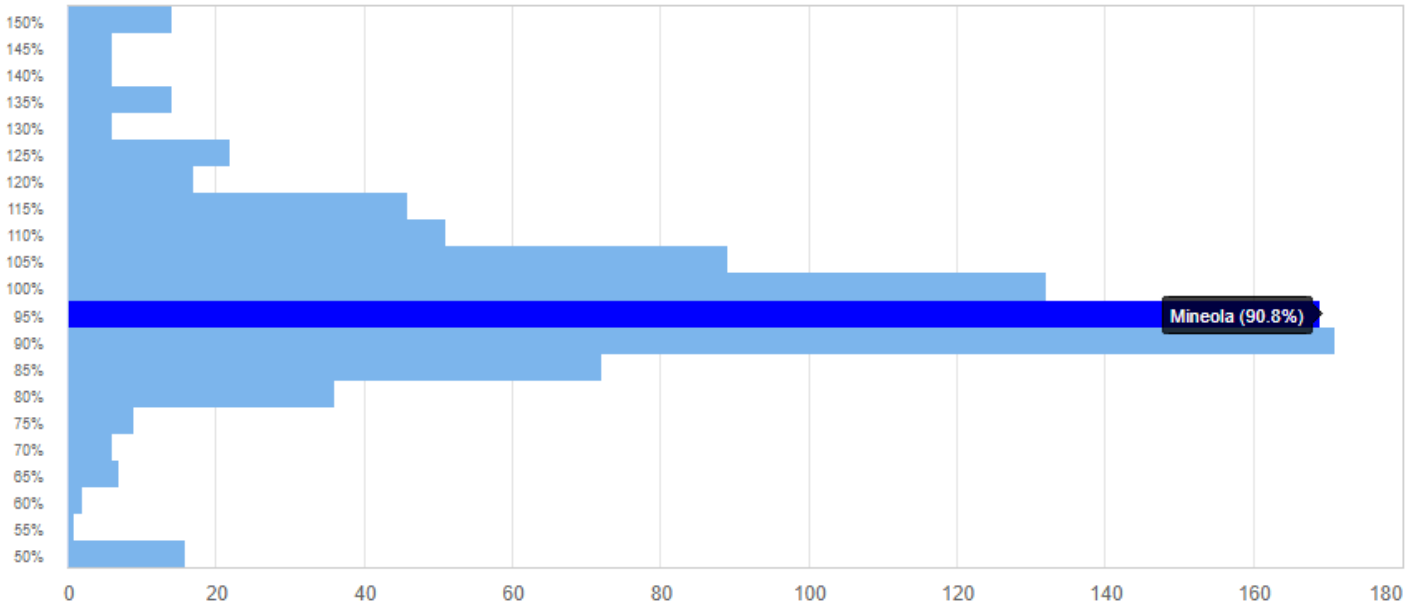
Employee Benefits – Retirement

Each employee contributes 7% of their salary into the Texas Municipal Retirement Fund. The City matches this contribution 2:1. Employees must be vested 5 years to gain the employee match. Employees may retire after 20 years of service or 5 years of service plus 65 years of age. Prior to 2020, the contribution rate was 5%. City council voted the FY 2020 budget to include the 2% increase.

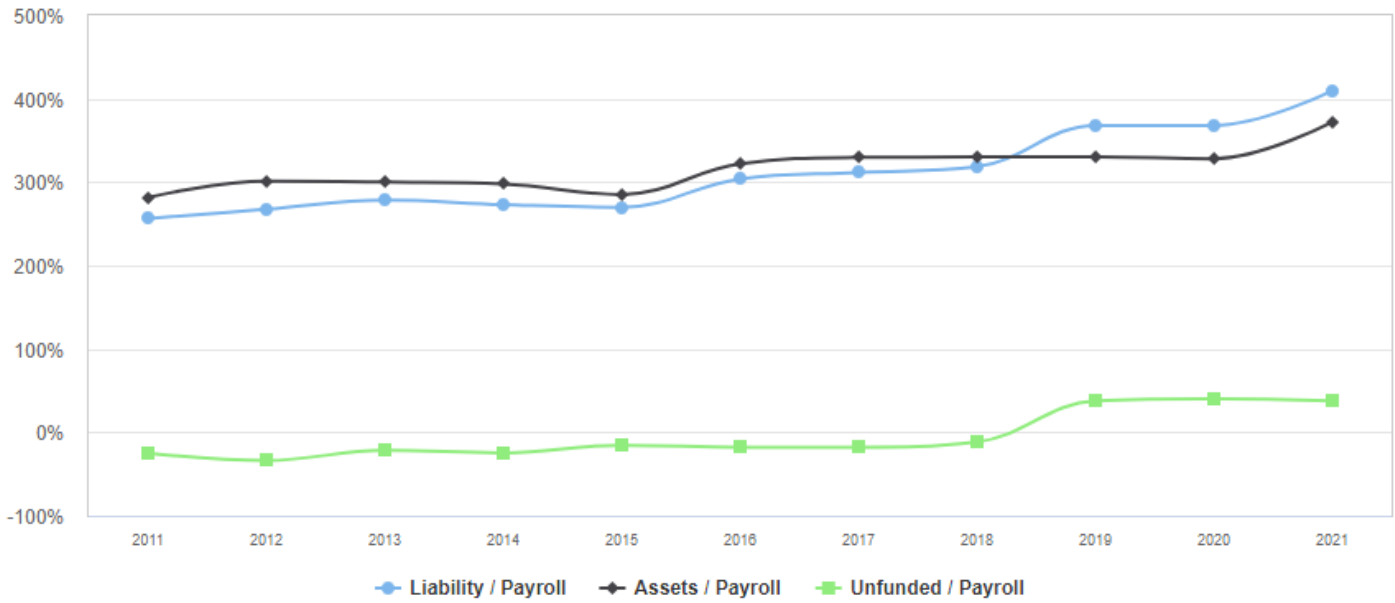
Prior to 2020, the city was over 100% funded in the plan. Once the 7% rate was adopted, the city had an unfunded rate of 89.8%. To catch up, the current rate the city pays is 10.44% of payroll to TMRS. It will take several years to see that rate go down, however a 90% funded ratio is average and expected. The amortization period for the unfunded actuarial liability is 20 years, meaning in 20 years the liability should be paid off.



TMRS Peer Comparison: Funded Ratio (2021) - Mineola



Risk Metrics - Mineola



<https://advantage.gabrielroeder.com/C3052/Resources/Tools/GRSSnapshotTMRS.aspx>