



CITY OF MINEOLA

2023-2024 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 2023-2024

September 18, 2023

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$_____, which is an _____ 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	2022-2023	2023-2024
Property Tax Rate	\$0.535000/100	\$0.525521/100
No New Revenue Tax Rate	\$0.521513/100	\$0.455011/100
No New Revenue Maintenance & Operations Tax Rate	\$0.442338/100	\$0.386120/100
Voter-Approval Tax Rate	\$0.562439/100	\$0.525521/100
Debt Rate	\$0.082682/100	\$0.119510/100

Total debt obligation for the City of Mineola secured by property taxes is \$6,895,450



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.

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City of Mineola – FY 2023-2024 Budget Timeline

6/21/2023	Department Personnel Info due to City Secretary (comp payoff, medical insurance changes, retirement, promotions, certification pay, holiday pay)
6/21/2023	Department budget Line Item Requests due to City Secretary – Maintenance & Operations
6/26/2023	Regular Council Meeting 5:30 PM Council Workshop Discuss Personnel & Capital O&M proposed projects
6/28 & 6/29 2023	City Manager to meet with Department Heads and review/approve/amend budget requests
7/10/2023	Special Council Meeting & Workshop 5:30 PM To review first draft of budget Submit Tax Rates to Council
7/24/2023	Regular Council Meeting 5:30 PM Council Workshop to review second draft of budget
7/25/2023	Deadline to receive certified appraisal values from the appraiser
7/28/2023	Employee Reviews due to City Manager
8/7/2023	Special Council Meeting 5:30 PM Council Workshop to review draft of budget Submit Tax Rates to City Council
8/18/2023	DRAFT of BUDGET due (30 days prior to pass) *City Secretary must publish on website
8/24/2023	Deadline to Post Notice of Budget Hearing, Tax Rate Hearing & Tax Rate Adoption in Newspaper (City Secretary)
8/28/2023	Regular Council Meeting 5:30 PM
9/11/2023	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)
9/18/2023	Council Meeting 5:30 PM (1) Public Hearing – TAX RATE (2) Approve BUDGET (3) Set TAX RATE

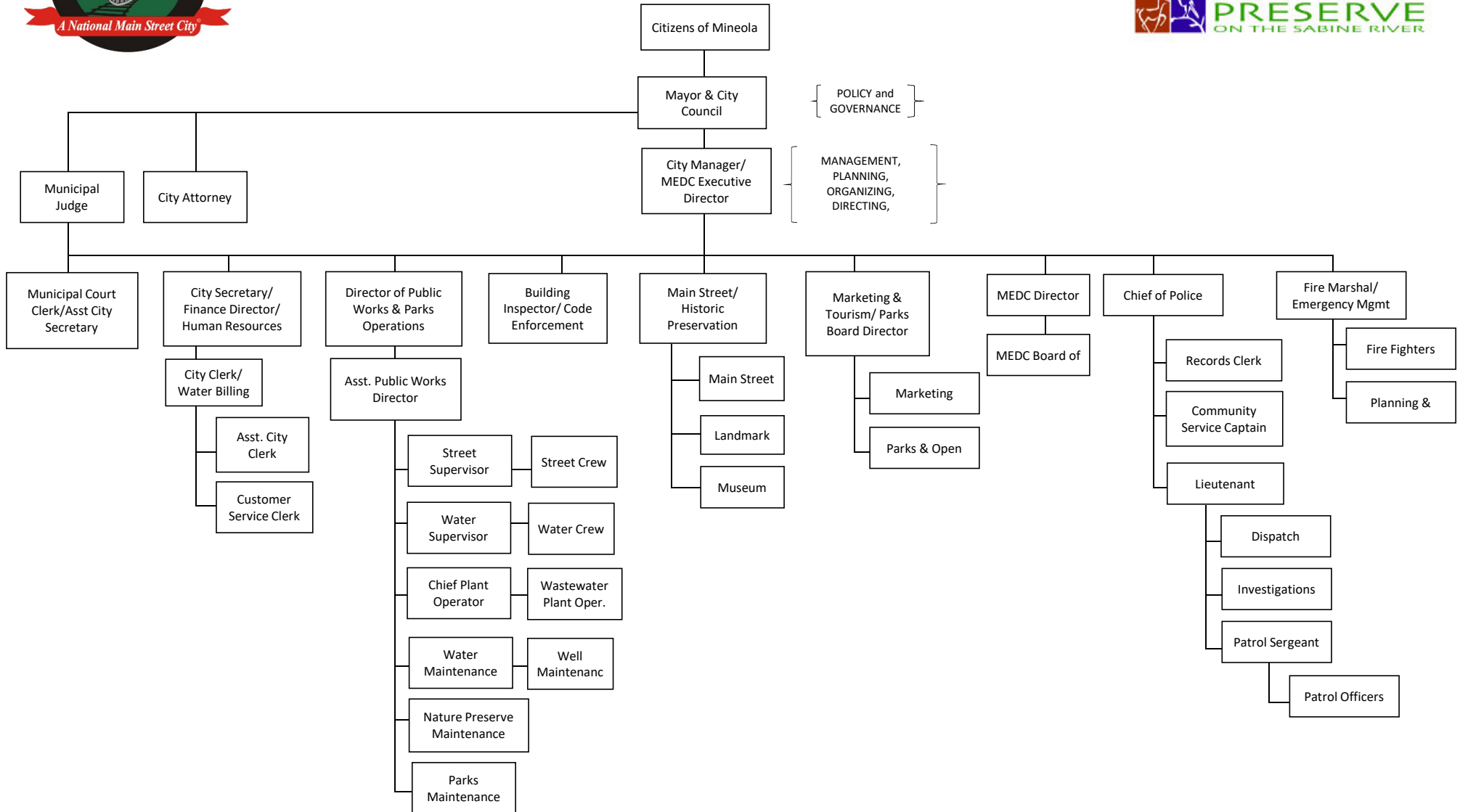
Budget Process

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 (2023-2024)

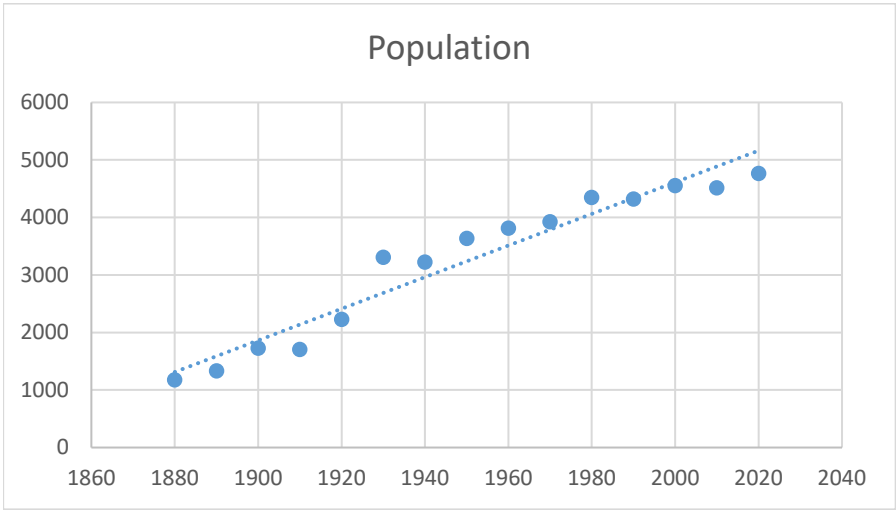


Ordinance Adopting Budget

Ordinance Adopting Tax Rate

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.

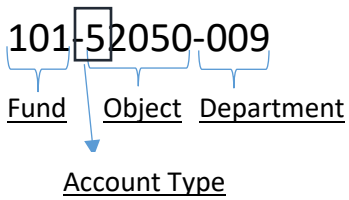
Employment

Mineola offers various retail, industrial, healthcare and professional employment.
(Current as of June, 2021)

<u>Leading Employers</u>		
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 10/1/2022	Projected Revenues	Projected Expenditures	Balance Projected on 9/30/2023	Net Change
101	General Fund	1,644,861.76	5,906,063.69	5,374,287.26	2,176,638.19	531,776.43
102	Water Utility Fund	1,800,568.29	3,009,395.00	2,900,779.04	1,909,184.25	108,615.96
105	I&S GO Refunding Bond Series 2017	35,723.89	356,050.00	336,050.00	55,723.89	20,000.00
106	Texas Community Development Block G	-	100.00		100.00	100.00
108	I&S GO Refunding Bond Series 2019	2,757.74	198,933.95	198,933.95	2,757.74	(0.00)
109	Water & Sewer Construction Fund	6,187,357.21	-	6,187,357.21	-	(6,187,357.21)
111	I&S Series 2014 CO	13,400.43	386,350.00	386,350.00	13,400.43	-
115	Mineola Economic Development Corp	1,144,231.07	1,190,282.06	1,130,814.52	1,203,698.61	59,467.54
116	I&S GO Refunding Bond Series 2014	9,818.19	103,900.00	103,900.00	9,818.19	-
118	Natural Resources	52,181.50	211,229.91	196,196.43	67,214.98	15,033.48
121	Marketing & Tourism	11,155.57	133,103.37	133,103.37	11,155.57	-
122	Court Building & Security Fund	5,772.21	2,700.00	2,700.00	5,772.21	-
123	Court Technology Fund	3,827.59	3,600.00	3,600.00	3,827.59	-
124	Truancy Prevention & Diversion Fund	9,005.04	2,000.00		11,005.04	2,000.00
125	Municipal Jury Fund	180.43	110.00		290.43	110.00
127	Grant Fund (ARPA)	917,375.17	3,000.00	920,375.17	-	(917,375.17)
128	I&S CO 2017	1,810.00	704,350.00	704,250.00	1,910.00	100.00
130	Museum Donation Fund	30,717.23	49,500.00	49,500.00	30,717.23	-
150	Police Department Drug Enforcement	16,199.07	300.00		16,499.07	300.00
151	Police Department Working Fund	32,420.28	2,500.00		34,920.28	2,500.00
152	Fire Department Capital Fund	126,024.64	52,529.00	13,024.19	165,529.45	39,504.81
		12,045,387.31	12,315,996.98	18,641,221.14	5,720,163.15	(6,325,224.16)



GENERAL FUND

Summary

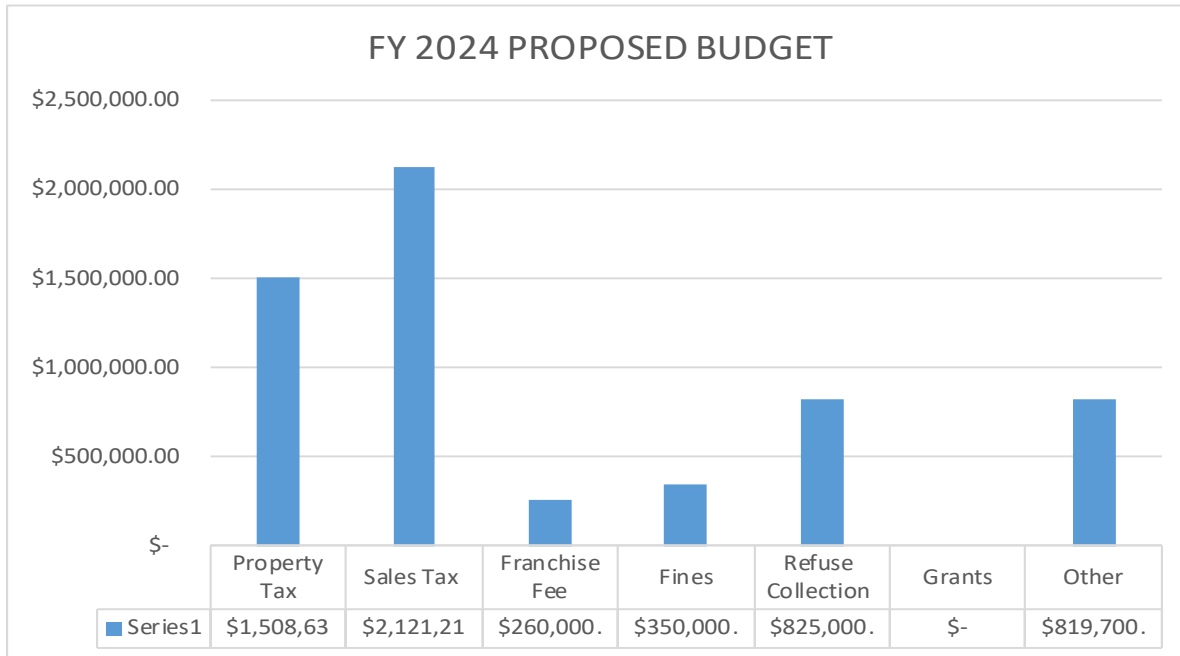
Description		FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 101	GENERAL FUND					
Revenues						
	TOTAL TAX COLLECTION	\$ (1,508,630.00)	\$ (1,578,455.96)	\$ (1,439,226.41)	\$ (1,580,000.00)	\$ (1,342,615.87)
	OPERATAING REVENUE	\$ (3,863,410.00)	\$ (3,249,784.18)	\$ (3,622,873.00)	\$ (3,741,028.00)	\$ (4,400,852.30)
	MISC. GENERAL INCOME	\$ (512,500.00)	\$ (489,218.15)	\$ (1,196,410.60)	\$ (585,035.69)	\$ (389,598.32)
	Total General Fund Revenues	\$ (5,884,540.00)	\$ (5,317,458.29)	\$ (6,258,510.01)	\$ (5,906,063.69)	\$ (6,133,066.49)
Expenses						
	*TOTAL POLICE	\$ 2,010,840.00	\$ 1,567,921.33	\$ 2,226,950.69	\$ 2,165,491.31	\$ 1,874,254.76
	*TOTAL FIRE	\$ 907,035.33	\$ 1,232,004.56	\$ 977,425.00	\$ 562,515.10	\$ 674,105.30
	*TOTAL STREET	\$ 1,584,204.00	\$ 1,155,005.20	\$ 1,966,319.87	\$ 1,524,476.01	\$ 1,395,497.63
	*TOTAL ADMINISTRATION	\$ 862,190.67	\$ 474,462.77	\$ 594,337.45	\$ 604,625.72	\$ 572,900.88
	*TOTAL MAIN STREET/HISTORIC PRE	\$ 224,247.00	\$ 170,389.25	\$ 162,953.00	\$ 202,510.12	\$ 233,473.21
	*TOTAL MUNICIPAL COURT	\$ 193,523.00	\$ 177,335.36	\$ 205,224.00	\$ 212,169.00	\$ 193,876.85
	*TOTAL TRANSFERS	\$ 102,500.00	\$ 98,003.86	\$ 102,500.00	\$ 102,500.00	\$ 1,263,336.39
	*TOTAL General Fund Expenditures	\$ 5,884,540.00	\$ 4,875,122.33	\$ 6,235,710.01	\$ 5,374,287.26	\$ 6,207,445.02
	Under/(Over)	\$ -	\$ (442,335.96)	\$ (22,800.00)	\$ (531,776.43)	\$ 74,378.53

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 \$5,884,450.00 providing a balanced budget. Property taxes are increased _____ to support the climbing costs for goods, services, utilities and personnel.

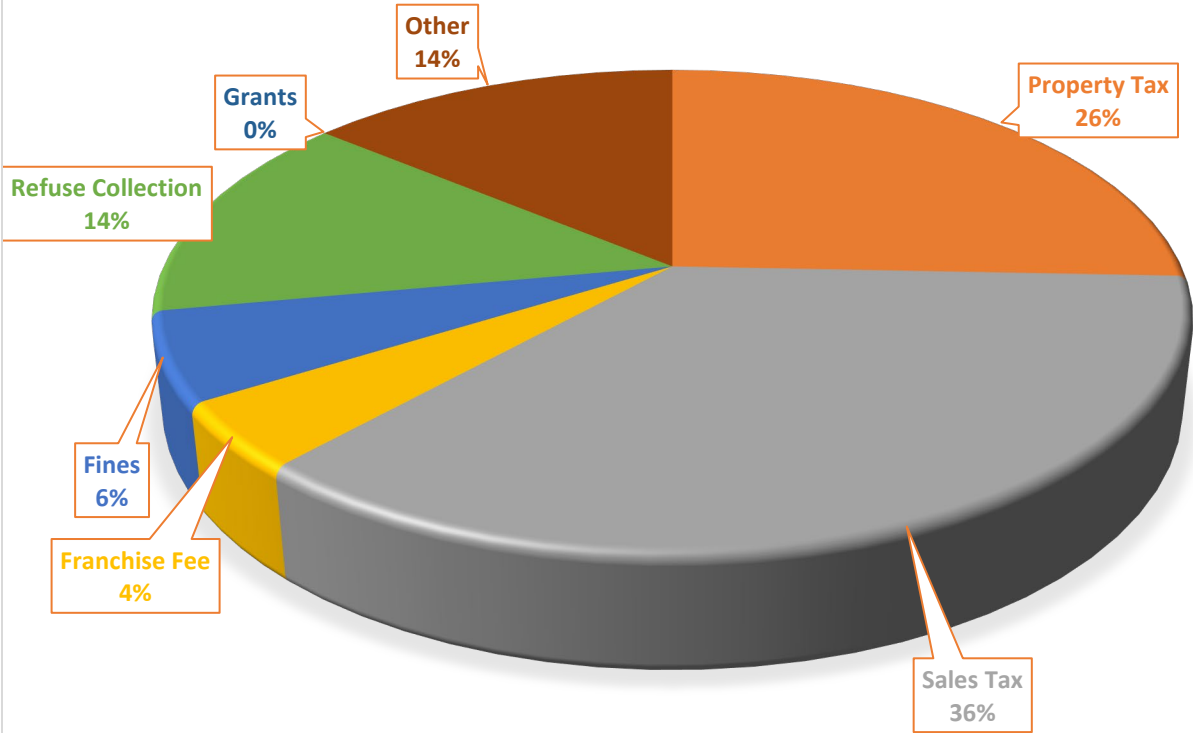
Revenues

GENERAL FUND
REVENUE SUMMARY

CATEGORIES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2024 PROPOSED BUDGET
REVENUES				
Property Tax	\$ 1,293,134.57	\$ 1,342,615.87	\$ 1,439,226.41	\$ 1,508,630.00
Sales Tax	\$ 1,711,941.42	\$ 1,959,536.62	\$ 1,928,373.00	\$ 2,121,210.00
Franchise Fee	\$ 231,784.66	\$ 248,828.08	\$ 252,000.00	\$ 260,000.00
Fines	\$ 268,405.23	\$ 285,977.43	\$ 295,000.00	\$ 350,000.00
Refuse Collection	\$ 753,188.17	\$ 783,041.73	\$ 772,100.00	\$ 825,000.00
Grants	\$ 427,693.27	\$ 178,590.41	\$ 673,411.29	-
Other	\$ 1,422,118.88	\$ 1,334,476.35	\$ 898,399.31	\$ 819,700.00
TOTAL REVENUE	\$ 6,108,266.20	\$ 6,133,066.49	\$ 6,258,510.01	\$ 5,884,540.00



GENERAL FUND REVENUES

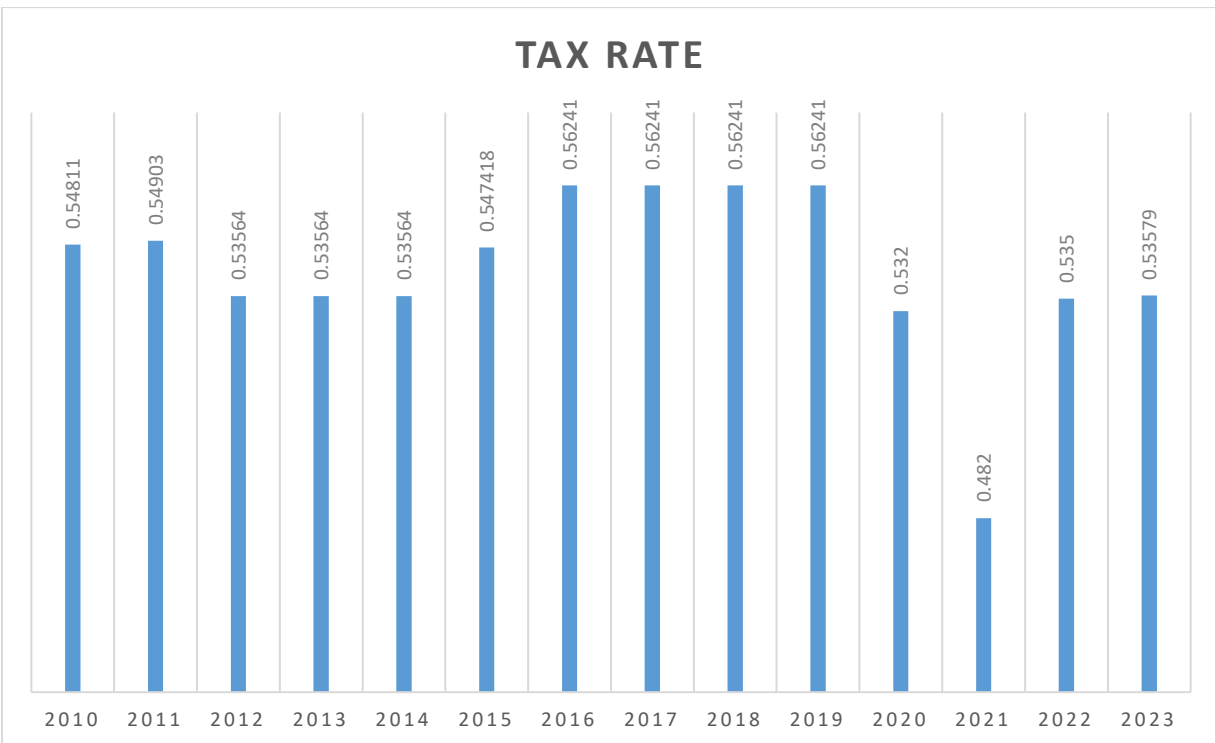
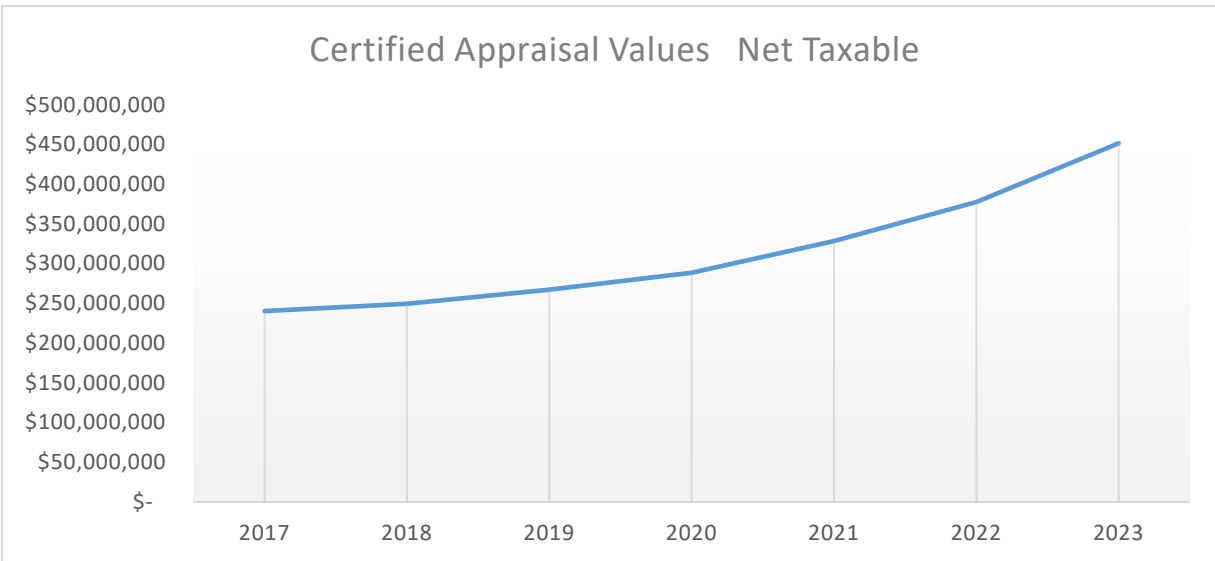


Property Tax

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

Certified Appraisal Values

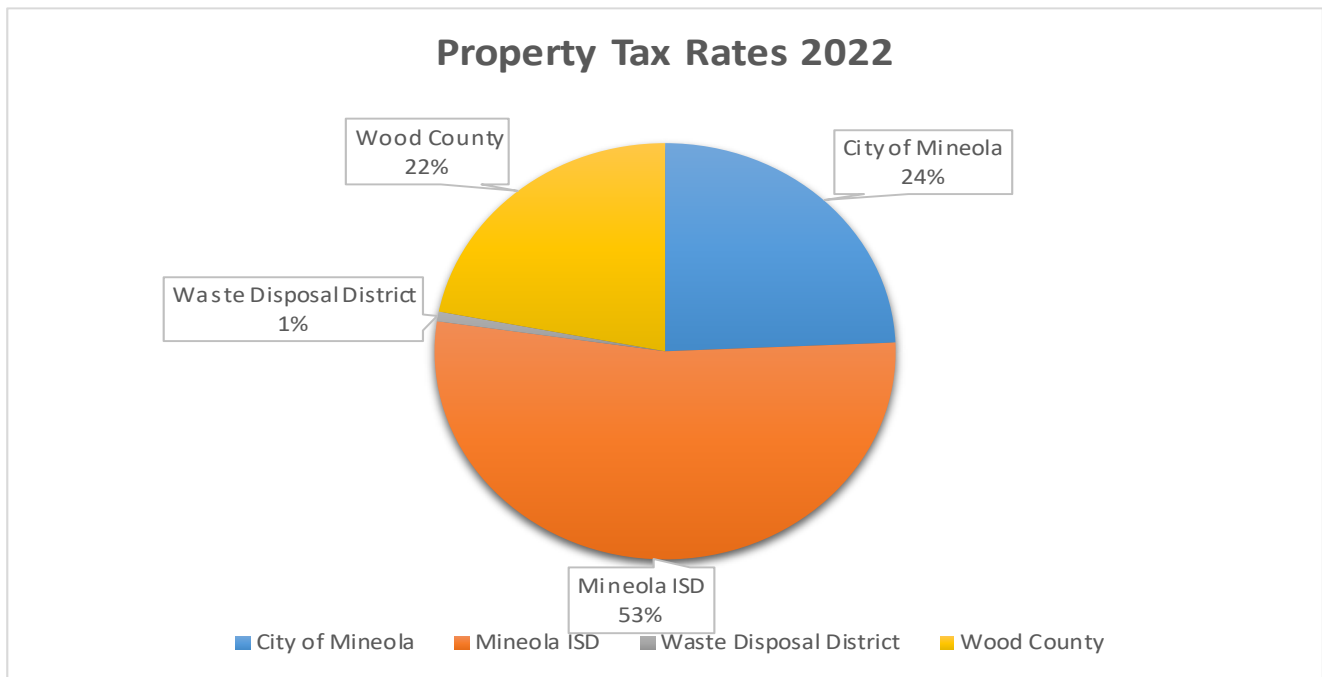
Year	Net Taxable	Tax Rate
2017	\$ 240,385,637	0.56241
2018	\$ 249,630,346	0.56241
2019	\$ 267,381,267	0.56241
2020	\$ 288,615,412	0.53200
2021	\$ 328,523,034	0.48200
2022	\$ 377,850,300	0.53500
2023	\$ 451,645,050	0._____



Percent of Property Tax per Taxing Entity

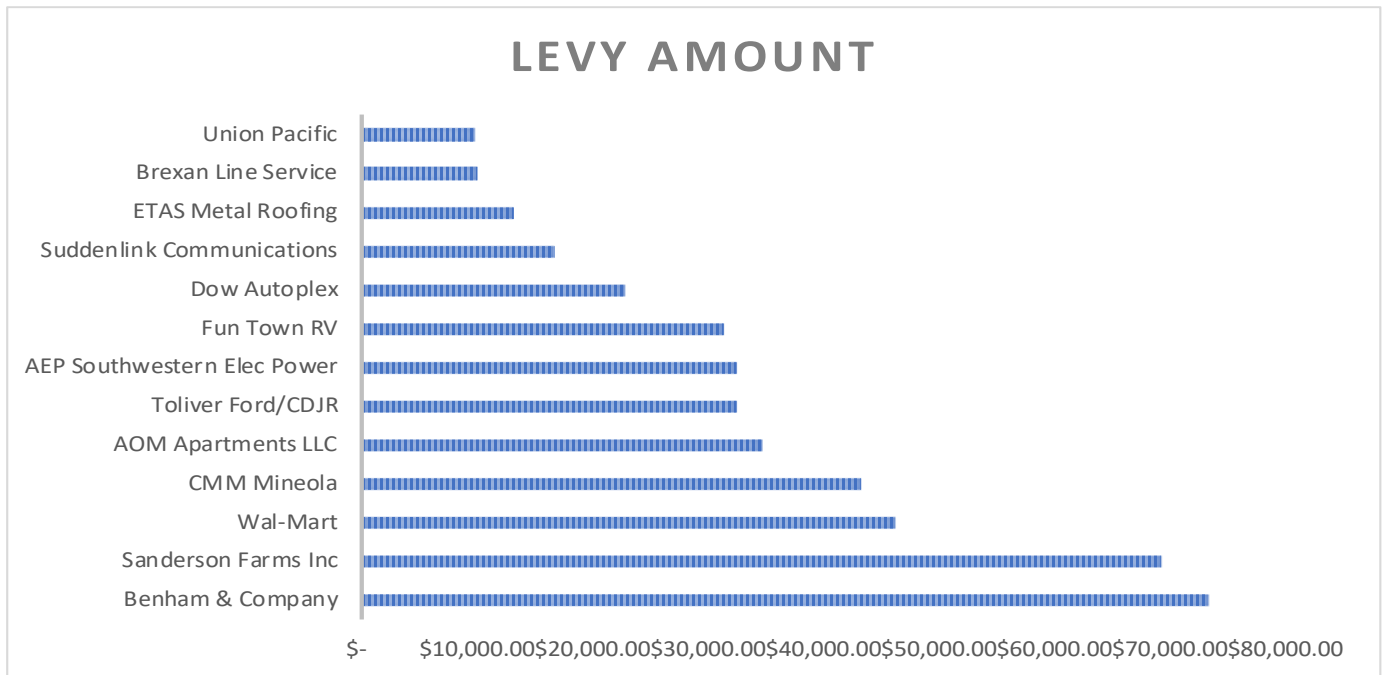
The following is a breakdown of taxing entities tax rates for 2022. As of the date of this writing, 2023 tax rates have not been established.

<u>Entity</u>	<u>Tax Rate</u>
City of Mineola	0.5350
Mineola ISD	1.1650
Waste Disposal District	0.0165
Wood County	0.4825
TOTAL	2.1990 Per \$100 valuation



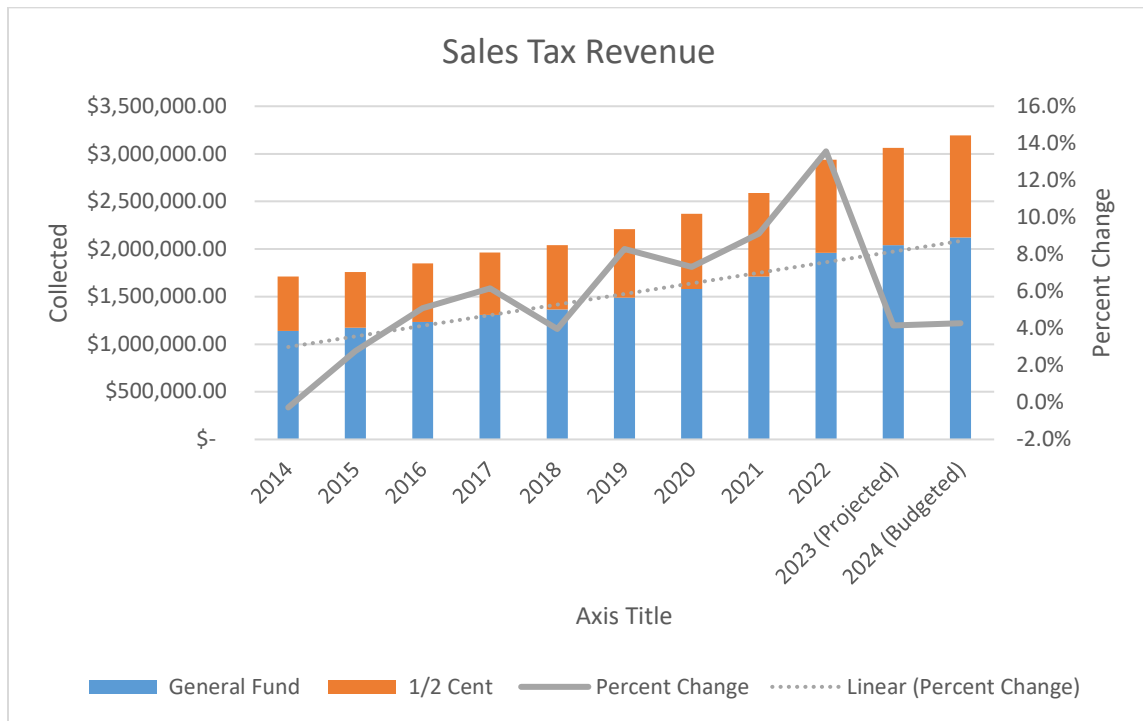
Principal Property Tax Payers 2022

Tax Payer Name	Levy Amount	Taxable Value
Benham & Company	\$ 73,333.36	\$ 13,707,170.00
Sanderson Farms Inc	\$ 69,261.63	\$ 12,946,100.00
Wal-Mart	\$ 46,160.66	\$ 8,628,160.00
CMM Mineola	\$ 43,267.86	\$ 8,087,450.00
AOM Apartments LLC	\$ 34,659.12	\$ 6,478,340.00
Toliver Ford/CDJR	\$ 32,538.81	\$ 6,082,020.00
AEP Southwestern Elec Power	\$ 32,494.94	\$ 6,073,820.00
Fun Town RV	\$ 31,387.70	\$ 5,866,860.00
Dow Autoplex	\$ 22,797.85	\$ 4,261,280.00
Suddenlink Communications	\$ 16,648.88	\$ 3,111,940.00
ETAS Metal Roofing	\$ 13,128.15	\$ 2,453,860.00
Brexan Line Service	\$ 9,926.34	\$ 1,855,390.00
Union Pacific	\$ 9,784.83	\$ 1,828,940.00
	\$435,390.13	\$ 81,381,330.00



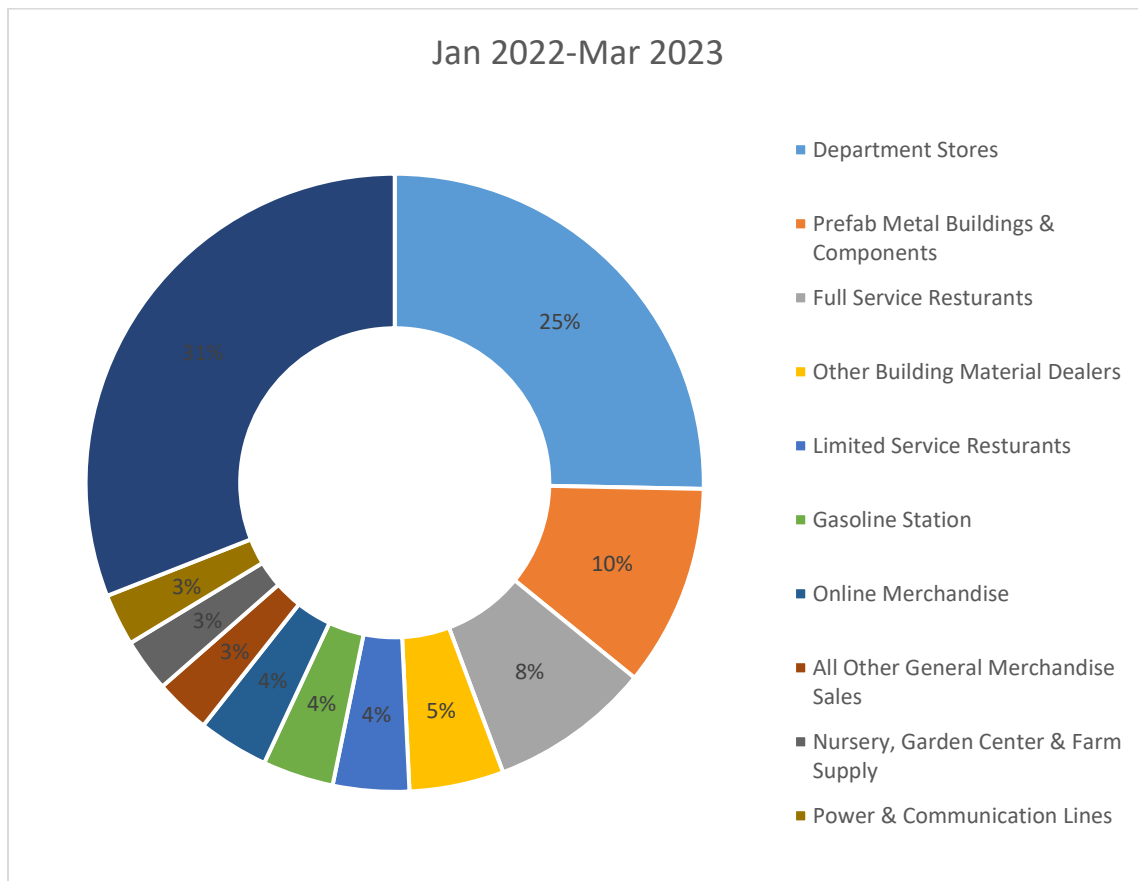
Sales Tax

Sales Tax average increase from 2013 to 2022 is 6.1% per year. As of July 2023 the city is at a 7.94% increase over the same period the prior year. If the next two months are the same as last year, this budget projects a 6.53% 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.



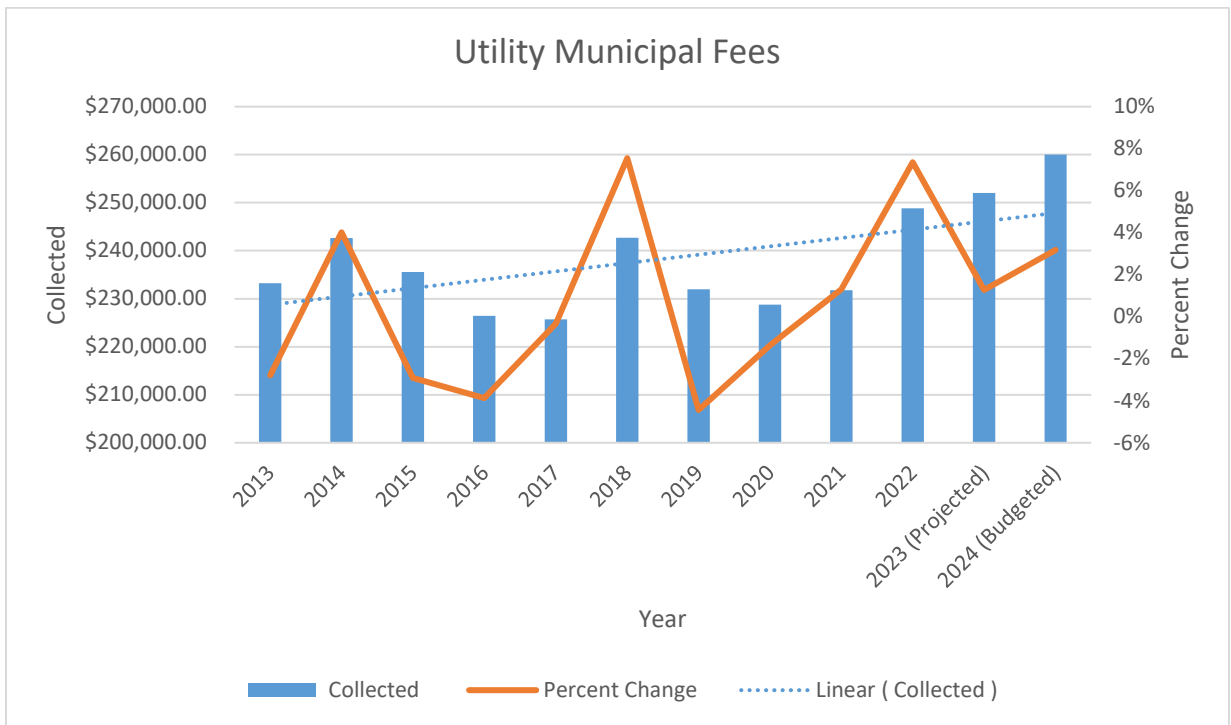
Sales Tax by Industry

Industry	Jan 2022-Mar 2023
Department Stores	\$ 950,813.13
Prefab Metal Buildings & Components	\$ 396,201.96
Full Service Resturants	\$ 316,802.78
Other Building Material Dealers	\$ 185,506.65
Limited Service Resturants	\$ 149,689.62
Gasoline Station	\$ 139,509.83
Online Merchandise	\$ 138,594.67
All Other General Merchandise Sales	\$ 109,517.81
Nursery, Garden Center & Farm Supply	\$ 104,367.90
Power & Communication Lines	\$ 101,941.72
All Others	\$ 1,162,807.15
Total:	\$ 3,755,753.22



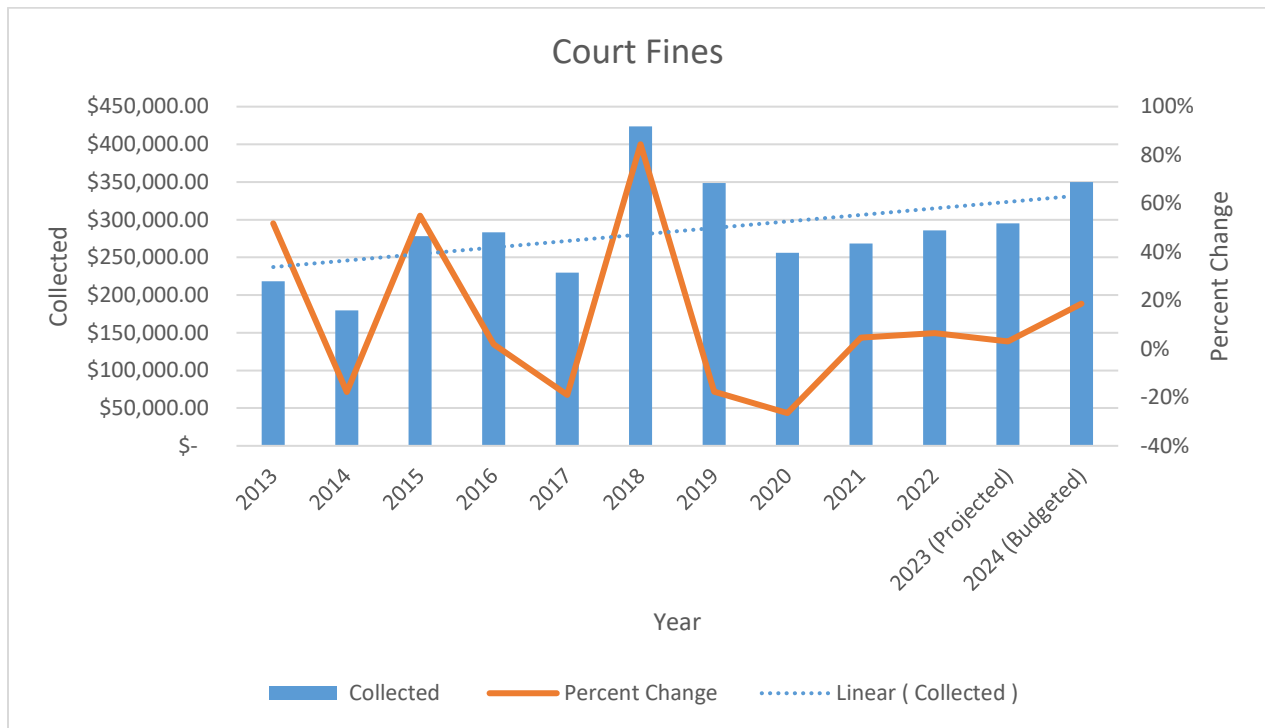
Utility Municipal Fees (Franchise Fees)

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 2% per year, with some years seeing a large percent increase or decrease. This budget proposes a 3% increase over last year.



Municipal Court Fines & Fees

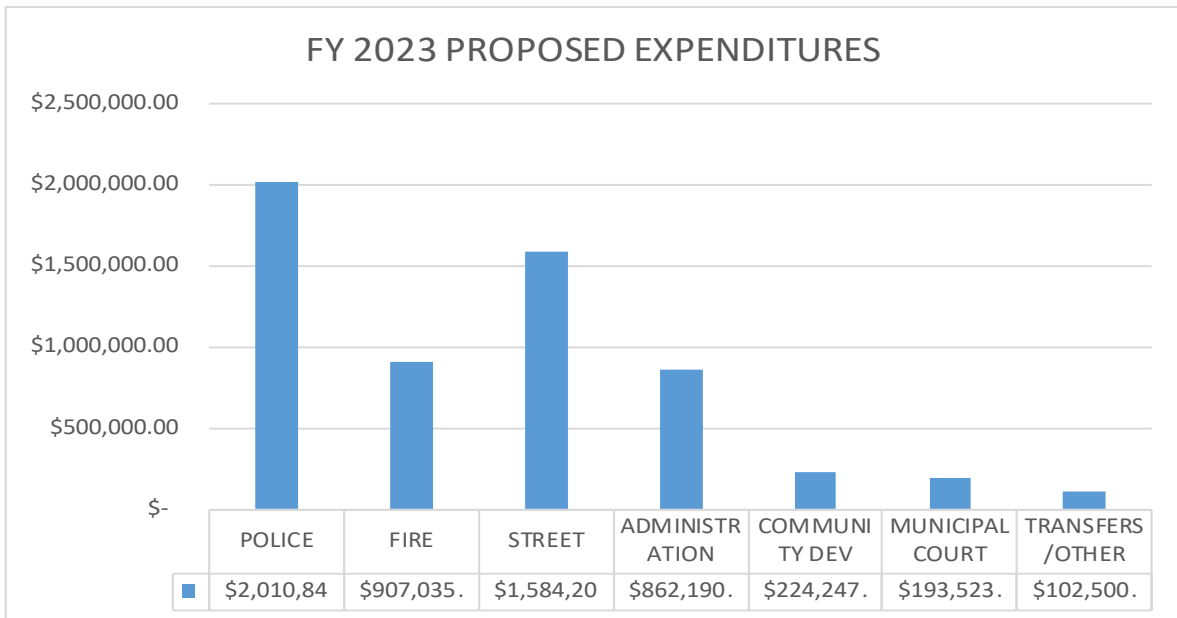
Court fines saw a large decrease during COVID but have slowly begun to climb in FY 2022 & 23. Court fines are dependent on many factors and therefore difficult to project, however, even with some sharp declines over the years, the average increase per year since 2008 is 10%. This year's budget projects a 3% increase to finish out 2023 and a 19% increase for 2024.



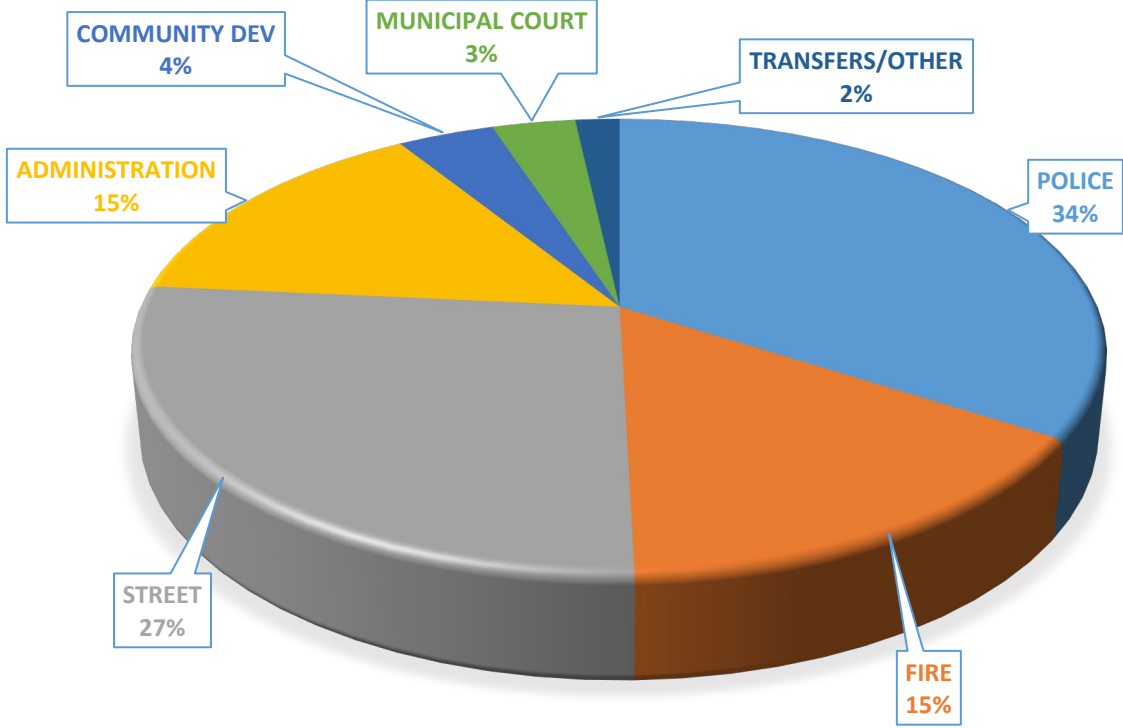
	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 101	GENERAL FUND					
	GENERAL FUND REVENUE					
101-41001-000	CURRENT YEAR TAXES	\$ (1,478,630.00)	\$ (1,552,775.38)	\$ (1,394,226.41)	\$ (1,550,000.00)	\$ (1,290,439.90)
101-41002-000	CURRENT YEAR DELINQU	\$ (30,000.00)	\$ (25,680.58)	\$ (45,000.00)	\$ (30,000.00)	\$ (52,175.97)
	TOTAL TAX COLLECTION	\$ (1,508,630.00)	\$ (1,578,455.96)	\$ (1,439,226.41)	\$ (1,580,000.00)	\$ (1,342,615.87)
101-41120-000	PENALTY / INTEREST	\$ (25,000.00)	\$ (30,249.83)	\$ (43,000.00)	\$ (43,000.00)	\$ (70,862.70)
101-41140-000	FRANCHISE FEES	\$ (260,000.00)	\$ (249,413.11)	\$ (252,000.00)	\$ (277,000.00)	\$ (248,828.08)
101-41145-000	REFUSE COLLECTIONS	\$ (825,000.00)	\$ (681,554.47)	\$ (772,100.00)	\$ (816,000.00)	\$ (783,041.73)
101-41155-000	CREDIT CARD FEE INCO	\$ (1,400.00)	\$ (434.21)	\$ (100.00)	\$ (1,355.00)	\$ (1,517.38)
101-42045-000	ALCOHOL BEVERAGE FEE	\$ (2,000.00)	\$ (2,200.00)	\$ (2,000.00)	\$ (2,500.00)	\$ (1,710.00)
101-42070-000	FINES	\$ (350,000.00)	\$ (312,012.05)	\$ (295,000.00)	\$ (367,000.00)	\$ (285,977.43)
101-42120-000	SALES TAX RECEIPTS	\$ (2,121,210.00)	\$ (1,700,900.01)	\$ (1,928,373.00)	\$ (1,928,373.00)	\$ (1,959,536.62)
101-42125-000	1/2 CENT SALES TAX R					\$ (957,615.08)
101-42126-000	ALCOHOL BEVERAGE TAX	\$ (16,000.00)	\$ (13,370.20)	\$ (19,000.00)	\$ (16,000.00)	\$ (19,176.44)
101-42160-000	ANIMAL SHELTER DONAT	\$ (2,000.00)	\$ (1,843.00)		\$ (2,000.00)	\$ (100.00)
101-42175-000	ANIMAL SHELTER - FIN	\$ (10,000.00)	\$ (10,871.51)	\$ (10,000.00)	\$ (11,000.00)	\$ (10,263.38)
101-42180-000	INTEREST INCOME	\$ (200,000.00)	\$ (209,501.33)	\$ (250,000.00)	\$ (226,000.00)	\$ (13,229.93)
101-42250-000	BUILDING PERMITS	\$ (50,000.00)	\$ (36,734.46)	\$ (50,000.00)	\$ (50,000.00)	\$ (47,613.53)
101-42260-000	ZONING FEES	\$ (500.00)	\$ (500.00)	\$ (1,000.00)	\$ (500.00)	\$ (1,000.00)
101-42265-000	BURNING PERMITS	\$ (300.00)	\$ (200.00)	\$ (300.00)	\$ (300.00)	\$ (380.00)
	OPERATAING REVENUE	\$ (3,863,410.00)	\$ (3,249,784.18)	\$ (3,622,873.00)	\$ (3,741,028.00)	\$ (4,400,852.30)
101-42300-000	DONATIONS - MAIN STR	\$ (49,550.00)	\$ (48,440.58)	\$ (24,700.00)	\$ (49,304.00)	\$ (19,586.52)
101-42330-000	DONATIONS - LANDMARK	\$ (10,950.00)	\$ (7,389.74)	\$ (5,800.00)	\$ (7,000.00)	\$ (8,921.84)
101-42330-000-RRP	DONATIONS - LANDMARK	\$ (5,000.00)	\$ (5,566.38)	\$ (15,000.00)	\$ (30,000.00)	\$ (24,000.50)
101-42331-000	DONATION - LAKE COUN					\$ (1,504.15)
101-42400-000	MEREDITH GRANT INCOM		\$ (162,298.00)	\$ (355,798.00)	\$ (162,298.00)	\$ (124,061.41)
101-42411-000	DONATIONS - POLICE D					\$ (542.00)
101-42412-000	DONATIONS - FIREWORK	\$ (1,000.00)	\$ (1,100.00)	\$ (5,000.00)	\$ (1,100.00)	\$ (1,725.00)
101-43413-000	COUNTY FIRE SUBSIDY					\$ (54,529.00)
101-43414-000	GRANT - STATEWIDE EM		\$ (175,909.24)	\$ (256,473.00)	\$ (175,909.24)	
101-43490-000	GRANT - FEDERAL			\$ (61,140.29)	\$ (60,800.00)	
101-43505-000	MISCELLANEOUS INCOME	\$ (10,000.00)	\$ (34,888.96)	\$ (25,294.24)	\$ (35,000.00)	\$ (25,852.24)
101-43536-000	INSURANCE REIMBURSEM		\$ (14,031.45)	\$ (14,031.45)	\$ (14,031.45)	\$ (35,482.17)
101-43545-000	PRIOR YEAR EXCESS	\$ (415,000.00)		\$ (6,173.62)		
101-43570-000	CASH SHORT/OVER		\$ 5.00		\$ 5.00	
101-43600-000	TRANSFER IN		\$ (2,598.80)		\$ (2,598.00)	\$ (39,661.62)
101-44130-000	LEASES		\$ (22,000.00)	\$ (26,000.00)	\$ (26,000.00)	\$ (30,754.50)
101-44131-000	LEASE/LOAN PROCEEDS			\$ (400,000.00)		
101-44135-000	LEASE REVENUE - GPM					\$ 4,596.64
101-44136-000	GPM					\$ (3,507.69)
101-44137-000	LEASE REVENUE - TOWE					\$ 608.96
101-44138-000	INTEREST INCOME - TO					\$ (989.11)
101-44210-000	SALE OF CITY ASSETS	\$ (1,000.00)		\$ (1,000.00)	\$ (1,000.00)	
101-43700-011	TRANSFER IN - MEDC	\$ (20,000.00)	\$ (15,000.00)		\$ (20,000.00)	\$ (20,000.00)
	MISC. GENERAL INCOME	\$ (512,500.00)	\$ (489,218.15)	\$ (1,196,410.60)	\$ (585,035.69)	\$ (389,598.32)
	Total General Fund Revenues	\$ (5,884,540.00)	\$ (5,317,458.29)	\$ (6,258,510.01)	\$ (5,906,063.69)	\$ (6,133,066.49)

GENERAL FUND
EXPENSES PER DEPARTMENT

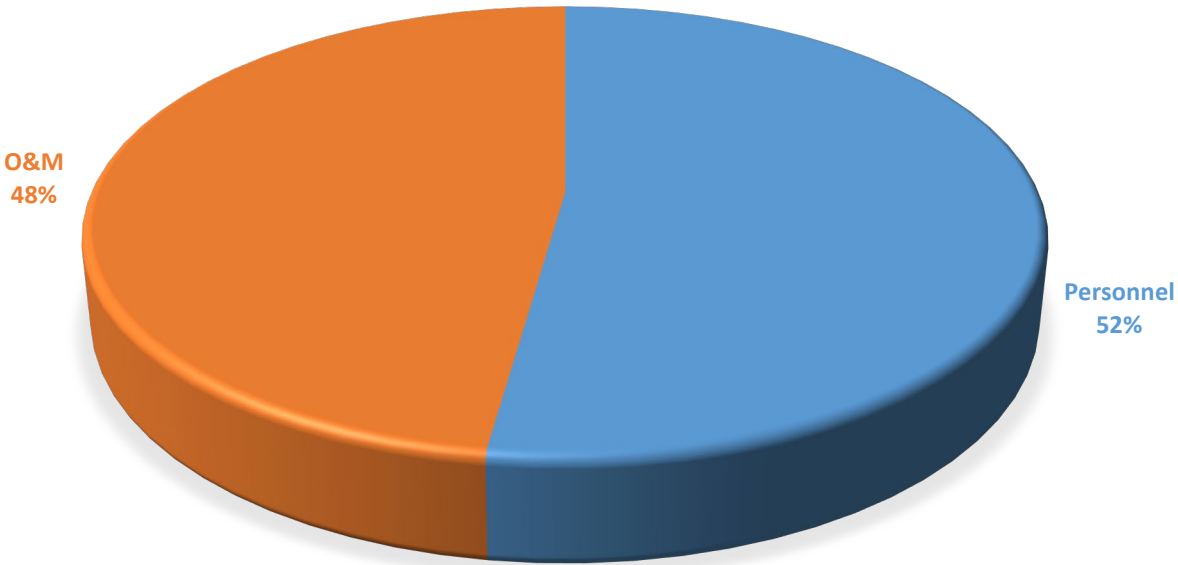
CATEGORIES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2024 PROPOSED BUDGET
EXPENDITURES				
POLICE	\$ 1,747,710.15	\$ 1,874,254.76	\$ 2,226,950.69	\$ 2,010,840.00
FIRE	\$ 520,947.47	\$ 674,105.30	\$ 977,425.00	\$ 907,035.33
STREET	\$ 1,158,515.72	\$ 1,395,497.63	\$ 1,966,319.87	\$ 1,584,204.00
ADMINISTRATION	\$ 847,893.18	\$ 572,900.88	\$ 594,337.45	\$ 862,190.67
COMMUNITY DEV	\$ 228,791.91	\$ 233,473.21	\$ 162,953.00	\$ 224,247.00
MUNICIPAL COURT	\$ 178,267.99	\$ 193,876.85	\$ 205,224.00	\$ 193,523.00
TRANSFERS/OTHER	\$ 889,175.16	\$ 1,263,336.39	\$ 102,500.00	\$ 102,500.00
TOTAL EXPENDITURES	\$ 5,571,301.58	\$ 6,207,445.02	\$ 6,235,710.01	\$ 5,884,540.00



GENERAL FUND EXPENDITURES BY DEPARTMENT



EXPENDITURES BY TYPE



Description		FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
GENERAL FUND EXPENSES						
POLICE DEPARTMENT						
101-51001-006	SALARIES & WAGES SUP	\$ 221,043.00	\$ 77,242.13	\$ 210,758.00	\$ 210,758.00	\$ 90,639.68
101-51010-006	SALARIES & WAGES LAB	\$ 995,084.00	\$ 819,548.12	\$ 954,271.00	\$ 954,271.00	\$ 988,288.31
101-51020-006	OVERTIME	\$ 25,000.00	\$ 34,944.32	\$ 20,442.00	\$ 30,000.00	\$ 23,340.70
101-51030-006	LONGEVITY	\$ 13,468.00	\$ 10,521.00	\$ 11,998.00	\$ 11,998.00	\$ 9,513.00
101-51100-006	CONTRIBUTIONS TO TRM	\$ 128,904.00	\$ 99,831.17	\$ 123,591.00	\$ 123,591.00	\$ 117,935.00
101-51110-006	FICA EXPENSE	\$ 73,530.00	\$ 55,744.70	\$ 70,111.00	\$ 70,111.00	\$ 64,474.08
101-51115-006	MEDICARE EXPENSE	\$ 17,197.00	\$ 13,037.07	\$ 16,397.00	\$ 16,397.00	\$ 15,078.61
101-51150-006	UNEMPLOYMENT TAX EXP	\$ 5,796.00	\$ 191.36	\$ 5,796.00	\$ 5,796.00	\$ 714.66
101-51210-006	INSURANCE - MEDICAL	\$ 227,550.00	\$ 185,616.08	\$ 257,010.00	\$ 257,010.00	\$ 211,527.39
101-51216-006	DEDUCTIBLE REIMBURSE					
101-51220-006	INSURANCE - WORKERS	\$ 54,526.00	\$ 24,062.00	\$ 24,062.00	\$ 24,062.00	\$ 21,567.00
101-51225-006	TELEMEDICINE EXPENSE	\$ 2,142.00	\$ 1,890.00	\$ 1,890.00	\$ 1,890.00	\$ 1,800.00
101-51235-006	HEALTH SAVINGS PLAN					\$ 5,130.79
	PERSONNEL SERVICES	\$ 1,764,240.00	\$ 1,322,627.95	\$ 1,696,326.00	\$ 1,705,884.00	\$ 1,550,009.22
101-52050-006	OFFICE SUPPLIES	\$ 4,000.00	\$ 2,862.55	\$ 3,000.00	\$ 3,000.00	\$ 3,375.91
101-52054-006	COMMUNITY SERVICES	\$ 1,000.00	\$ 630.66	\$ 1,500.00	\$ 1,000.00	\$ 113.91
101-52200-006	FUEL - GASOLINE	\$ 50,000.00	\$ 38,594.92	\$ 70,000.00	\$ 45,000.00	\$ 54,267.16
101-52400-006	CLEANING/SANITATION	\$ 1,000.00	\$ 878.99	\$ 1,000.00	\$ 1,000.00	\$ 461.25
101-52500-006	CLOTHING SUPPLIES	\$ 1,500.00	\$ 931.76	\$ 1,500.00	\$ 1,000.00	\$ 209.64
101-52545-006	SAFETY EQUIPMENT		\$ 61,140.29	\$ 61,140.29	\$ 61,140.29	
101-52600-006	OPERATING SUPPLIES	\$ 4,500.00	\$ 5,716.29	\$ 3,000.00	\$ 3,800.00	\$ 4,116.72
101-52700-006	ANIMAL SHELTER OPERA	\$ 12,000.00	\$ 9,957.11	\$ 10,000.00	\$ 12,000.00	\$ 12,224.48
101-52701-006	ANIMAL SHELTER BENEV	\$ 500.00	\$ 565.00		\$ 500.00	
	OPERATING SUPPLIES	\$ 74,500.00	\$ 121,277.57	\$ 151,140.29	\$ 128,440.29	\$ 74,769.07
101-53033-006	MARKETING/ADVERTISIN	\$ 250.00		\$ 500.00	\$ 50.00	\$ 36.00
101-53050-006	PROFESSIONAL SERVICE	\$ 3,000.00	\$ 2,168.20	\$ 4,000.00	\$ 2,200.00	\$ 3,699.46
101-53052-006	INVESTIGATIONS(DRUG	\$ 3,000.00	\$ 4,512.65	\$ 3,000.00	\$ 3,000.00	\$ 2,279.95
101-53200-006	COMMUNICATIONS - TEL	\$ 14,500.00	\$ 12,033.92	\$ 10,800.00	\$ 14,350.00	\$ 11,281.24
101-53210-006	COMMUNICATIONS - RAD	\$ 1,500.00	\$ 738.60	\$ 1,200.00	\$ 1,000.00	\$ 610.00
101-53220-006	POSTAGE	\$ 100.00	\$ 43.30	\$ 100.00	\$ 60.00	\$ 147.79
101-53230-006	UTILITIES-GAS/ELECTR	\$ 9,600.00	\$ 7,271.90	\$ 9,600.00	\$ 8,500.00	\$ 9,025.90
101-53300-006	SCHOOLS/CONVENTION/T	\$ 5,000.00	\$ 541.77	\$ 5,000.00	\$ 2,500.00	\$ 254.06
101-53301-006	OPIOID EDUCATION EXP			\$ 15,294.24		
101-53330-006	PRINTING & BONDING	\$ 1,000.00	\$ 354.80	\$ 1,000.00	\$ 500.00	\$ 802.16
101-53335-006	COPY MACHINE MAINTEN	\$ 2,500.00	\$ 1,775.01	\$ 2,500.00	\$ 2,000.00	\$ 1,994.78
101-53500-006	DUES & SUBSCRIPTIONS	\$ 500.00	\$ 240.00	\$ 1,000.00	\$ 240.00	\$ 554.00
101-53550-006	COMPUTER SOFTWARE &	\$ 21,000.00	\$ 14,198.00	\$ 21,000.00	\$ 14,198.00	\$ 23,374.88
101-53551-006	REPORTING SYSTEMS	\$ 3,150.00	\$ 3,150.00		\$ 3,150.00	
101-53756-006	MEREDITH GRANT EXPEN			\$ 193,500.00	\$ 193,500.00	\$ 35,364.69
	CONTRACTUAL SERVICES	\$ 65,100.00	\$ 47,028.15	\$ 268,494.24	\$ 245,248.00	\$ 89,424.91
101-54050-006	BUILDING REPAIR	\$ 5,000.00	\$ 374.25	\$ 5,000.00	\$ 5,000.00	\$ 291.49
101-55010-006	FURNITURE & FIXTURE	\$ 500.00	\$ 223.84	\$ 500.00	\$ 225.00	\$ 70.20
101-55040-006	AUTO/TRUCK REPAIR	\$ 18,500.00	\$ 11,334.30	\$ 18,500.00	\$ 15,000.00	\$ 25,799.85
101-55100-006	HEATING & COOLING RE	\$ 1,000.00	\$ 1,652.99	\$ 1,000.00	\$ 2,200.00	\$ 2,212.12
101-55300-006	MINOR TOOLS & EQUIPM	\$ 1,500.00	\$ 1,292.37	\$ 1,500.00	\$ 1,300.00	\$ 148.00
	REPAIRS	\$ 26,500.00	\$ 14,877.75	\$ 26,500.00	\$ 23,725.00	\$ 28,521.66

Description		FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
GENERAL FUND EXPENSES						
101-56505-006	EQUIPMENT	\$ 25,000.00				
101-56550-006	COMPUTER EQUIPMENT	\$ 1,500.00	\$ 1,917.59	\$ 1,500.00	\$ 2,000.00	\$ 4,093.40
101-56700-006	VEHICLES PURCHASE	\$ 54,000.00				\$ 77,029.50
101-56999-006	CAPITAL OUTLAY		\$ 42,208.30	\$ 65,000.00	\$ 42,210.00	
	CAPITAL EXPENDITURES	\$ 80,500.00	\$ 44,125.89	\$ 66,500.00	\$ 44,210.00	\$ 81,122.90
101-57800-006	CAPITAL LEASE - PRIN		\$ 17,293.94	\$ 17,298.00	\$ 17,293.94	\$ 48,440.03
101-57810-006	CAPITAL LEASE - INTE		\$ 690.08	\$ 692.16	\$ 690.08	\$ 1,966.97
	DEBT	\$ -	\$ 17,984.02	\$ 17,990.16	\$ 17,984.02	\$ 50,407.00
	*TOTAL POLICE	\$ 2,010,840.00	\$ 1,567,921.33	\$ 2,226,950.69	\$ 2,165,491.31	\$ 1,874,254.76

Description		FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
GENERAL FUND EXPENSES						
FIRE DEPARTMENT						
101-51001-007	SALARIES & WAGES SUP	\$ 147,116.00	\$ 64,264.92	\$ 140,506.00	\$ 140,506.00	\$ 76,166.64
101-51010-007	SALARIES & WAGES LAB	\$ 163,522.00	\$ 139,204.11	\$ 155,943.00	\$ 155,943.00	\$ 164,821.83
101-51030-007	LONGEVITY	\$ 7,042.00	\$ 6,664.00	\$ 6,846.00	\$ 6,846.00	\$ 4,844.00
101-51100-007	CONTRIBUTIONS TO TRM	\$ 34,722.00	\$ 22,279.67	\$ 33,240.00	\$ 33,240.00	\$ 26,126.71
101-51110-007	FICA EXPENSE	\$ 19,271.00	\$ 12,630.72	\$ 18,319.00	\$ 18,319.00	\$ 14,444.71
101-51115-007	MEDICARE EXPENSE	\$ 4,507.00	\$ 2,953.96	\$ 4,283.00	\$ 4,283.00	\$ 3,378.24
101-51150-007	UNEMPLOYMENT TAX EXP	\$ 1,260.00	\$ 33.64	\$ 1,260.00	\$ 1,260.00	\$ (42.27)
101-51210-007	INSURANCE - MEDICAL	\$ 28,538.00	\$ 21,187.96	\$ 47,217.00	\$ 47,217.00	\$ 25,040.62
101-51216-007	DEDUCTIBLE REIMBURSE					
101-51220-007	INSURANCE - WORKERS	\$ 19,125.00	\$ 13,155.00	\$ 5,685.00	\$ 5,685.00	\$ 4,336.00
101-51221-007	WORKERS COMP - VOLUN	\$ 5,407.00	\$ 5,388.00	\$ 5,407.00	\$ 13,155.00	\$ 5,376.00
101-51225-007	TELEMEDICINE EXPENSE	\$ 510.00	\$ 1,890.00	\$ 450.00	\$ 1,890.00	\$ 1,259.00
101-51235-007	HEALTH SAVINGS PLAN					\$ 1,084.79
	PERSONNEL SERVICES	\$ 431,020.00	\$ 289,651.98	\$ 419,156.00	\$ 428,344.00	\$ 326,836.27
101-52050-007	OFFICE SUPPLIES	\$ 500.00		\$ 200.00	\$ 200.00	
101-52052-007	VOLUNTEER FIRE DEPT	\$ 22,000.00	\$ 11,340.33	\$ 22,000.00	\$ 16,000.00	\$ 18,080.00
101-52053-007	RETIREMENT - VOL FIR	\$ 11,700.00	\$ 3,797.00	\$ 11,700.00	\$ 11,700.00	\$ 9,264.00
101-52100-007	CHEMICALS - GENERAL	\$ 2,500.00	\$ 2,434.98	\$ 2,500.00	\$ 2,500.00	\$ 2,176.97
101-52200-007	FUEL - GASOLINE	\$ 5,000.00	\$ 3,668.98	\$ 15,000.00	\$ 4,000.00	\$ 9,112.25
101-52205-007	FUEL - DIESEL	\$ 10,000.00	\$ 3,780.92	\$ 5,000.00	\$ 5,000.00	\$ 2,864.33
101-52400-007	CLEANING/SANITATION	\$ 500.00	\$ 186.03	\$ 500.00	\$ 750.00	\$ 336.58
101-52500-007	CLOTHING SUPPLIES	\$ 22,500.00	\$ 8,708.71	\$ 22,500.00	\$ 10,000.00	\$ 3,694.51
	OPERATING EXPENSES	\$ 74,700.00	\$ 33,916.95	\$ 79,400.00	\$ 50,150.00	\$ 45,528.64
101-53030-007	CONSTRUCTION CONTRAC	\$ 30,000.00				
101-53045-007	GENERATOR FEES & MAI	\$ 6,000.00	\$ 3,064.34	\$ 6,000.00	\$ 4,500.00	\$ 2,626.99
101-53050-007	PROFESSIONAL SERVICE	\$ 600.00	\$ 370.00	\$ 400.00	\$ 500.00	\$ 762.75
101-53200-007	COMMUNICATIONS - TEL		\$ 960.98	\$ 2,000.00	\$ 2,000.00	\$ 1,307.01
101-53210-007	COMMUNICATIONS - RAD	\$ 7,000.00		\$ 11,000.00	\$ 5,000.00	\$ 11,042.03
101-53230-007	UTILITIES-GAS/ELECTR	\$ 6,000.00	\$ 5,471.08	\$ 6,000.00	\$ 6,000.00	\$ 6,068.01
101-53300-007	SCHOOLS/CONVENTION/T	\$ 5,000.00	\$ 2,433.31	\$ 5,000.00	\$ 4,000.00	\$ 66.39
101-53310-007	FREIGHT	\$ 200.00	\$ 144.87	\$ 200.00	\$ 200.00	\$ 109.02
101-53335-007	COPY MACHINE MAINTEN	\$ 1,800.00	\$ 1,391.86	\$ 1,800.00	\$ 1,800.00	\$ 1,586.48
101-53340-007	INSURANCE - LIABILIT	\$ 8,443.00	\$ 2,361.00	\$ 2,705.00	\$ 2,705.00	\$ 2,646.00
101-53500-007	DUES & SUBSCRIPTIONS	\$ 6,500.00	\$ 3,361.52	\$ 4,600.00	\$ 3,370.00	\$ 3,199.31
101-53555-007	EQUIPMENT LEASES & R	\$ 2,100.00	\$ 1,700.00	\$ 2,100.00	\$ 2,100.00	\$ 340.00
101-53605-007	PYROTECHNICS	\$ 6,000.00	\$ 6,150.00	\$ 6,000.00	\$ 6,150.00	\$ 5,175.00
101-53613-007	AIR QUALITY	\$ 600.00	\$ 356.00	\$ 600.00	\$ 600.00	\$ 288.16
101-53615-007	ETCOG	\$ 3,200.00	\$ 3,096.10	\$ 3,200.00	\$ 3,096.10	\$ 3,023.30
101-53655-007	RADIO TOWER CONSTRUC	\$ 250,000.00	\$ 200.00	\$ 356,364.00	\$ 200.00	\$ 178,109.24
101-53756-007	MEREDITH GRANT EXPEN					
101-53820-007	PROPERTY TAX EXPENSE					
	CONTRACTUAL SERVICES	\$ 333,443.00	\$ 31,061.06	\$ 407,969.00	\$ 42,221.10	\$ 216,349.69
101-54050-007	BUILDING REPAIR	\$ 13,000.00	\$ 4,111.53	\$ 6,500.00	\$ 6,500.00	\$ 6,324.90
101-55020-007	MACHINERY & TOOL REP	\$ 400.00	\$ 186.97	\$ 400.00	\$ 400.00	\$ 370.52
101-55030-007	INSTRUMENT & APPARAT	\$ 6,000.00	\$ 4,074.57	\$ 6,000.00	\$ 4,000.00	\$ 308.00
101-55040-007	AUTO/TRUCK REPAIR	\$ 30,472.33	\$ 18,287.71	\$ 40,000.00	\$ 25,000.00	\$ 34,949.77
101-55300-007	MINOR TOOLS & EQUIPM	\$ 2,000.00	\$ 721.07	\$ 2,000.00	\$ 1,000.00	\$ 6,797.13
	REPAIRS	\$ 51,872.33	\$ 27,381.85	\$ 54,900.00	\$ 36,900.00	\$ 48,750.32

Description		FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
GENERAL FUND EXPENSES						
101-56505-007	EQUIPMENT	\$ 15,000.00	\$ 2,292.66	\$ 5,000.00	\$ 2,700.00	\$ 9,427.66
101-56550-007	COMPUTER EQUIPMENT	\$ 1,000.00		\$ 1,000.00	\$ 1,200.00	
101-56560-007	FURNITURE & FIXTURES			\$ 10,000.00	\$ 1,000.00	
101-56700-007	VEHICLES PURCHASE		\$ 847,700.06			
	CAPITAL EXPENDITURES	\$ 16,000.00	\$ 849,992.72	\$ 16,000.00	\$ 4,900.00	\$ 9,427.66
101-57800-007	CAPITAL LEASE - PRIN					\$ 24,035.26
101-57810-007	CAPITAL LEASE - INTE					\$ 3,177.46
	DEBT	\$ -	\$ -	\$ -	\$ -	\$ 27,212.72
	*TOTAL FIRE	\$ 907,035.33	\$ 1,232,004.56	\$ 977,425.00	\$ 562,515.10	\$ 674,105.30

Description		FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
GENERAL FUND EXPENSES						
STREET DEPARTMENT						
101-51001-008	SALARIES & WAGES SUP	\$ 32,767.00	\$ 20,694.26	\$ 29,750.00	\$ 29,750.00	\$ 42,220.66
101-51010-008	SALARIES & WAGES LAB	\$ 286,741.00	\$ 227,733.33	\$ 278,608.00	\$ 278,608.00	\$ 271,092.70
101-51020-008	OVERTIME	\$ 9,000.00	\$ 1,026.22	\$ 9,177.00	\$ 1,000.00	\$ 1,514.41
101-51030-008	LONGEVITY	\$ 3,004.00	\$ 2,898.00	\$ 3,640.00	\$ 3,640.00	\$ 3,122.00
101-51100-008	CONTRIBUTIONS TO TRM	\$ 32,840.00	\$ 24,121.95	\$ 32,007.00	\$ 32,007.00	\$ 29,993.92
101-51110-008	FICA EXPENSE	\$ 19,571.00	\$ 15,156.37	\$ 18,939.00	\$ 18,939.00	\$ 18,965.31
101-51115-008	MEDICARE EXPENSE	\$ 4,576.00	\$ 3,544.63	\$ 4,427.00	\$ 4,427.00	\$ 4,435.41
101-51120-008	AUTO ALLOWANCE					
101-51150-008	UNEMPLOYMENT TAX EXP	\$ 2,470.00	\$ 102.52	\$ 2,412.00	\$ 2,412.00	\$ 484.34
101-51210-008	INSURANCE - MEDICAL	\$ 48,685.00	\$ 48,183.49	\$ 64,748.00	\$ 64,748.00	\$ 50,496.40
101-51220-008	INSURANCE - WORKERS	\$ 23,600.00	\$ 13,496.00	\$ 16,601.00	\$ 13,496.00	\$ 14,333.00
101-51225-008	TELEMEDICINE EXPENSE	\$ 750.00	\$ 360.00	\$ 662.00	\$ 662.00	\$ 657.00
101-51235-008	HEALTH SAVINGS PLAN					\$ 3,567.86
	PERSONNEL SERVICES	\$ 464,004.00	\$ 357,316.77	\$ 460,971.00	\$ 449,689.00	\$ 440,883.01
101-52050-008	OFFICE SUPPLIES	\$ 200.00	\$ 56.42	\$ 200.00	\$ 80.00	\$ 50.97
101-52100-008	CHEMICALS - GENERAL	\$ 1,200.00	\$ 472.18	\$ 1,000.00	\$ 800.00	\$ 321.89
101-52200-008	FUEL - GASOLINE	\$ 12,000.00	\$ 8,846.19	\$ 12,000.00	\$ 9,600.00	\$ 11,701.03
101-52205-008	FUEL - DIESEL	\$ 17,000.00	\$ 11,512.36	\$ 16,800.00	\$ 13,000.00	\$ 10,441.03
101-52210-008	AUTOMOTIVE SUPPLIES	\$ 2,400.00	\$ 305.13	\$ 2,400.00	\$ 1,000.00	\$ 1,956.64
101-52400-008	CLEANING/SANITATION	\$ 300.00	\$ 398.01	\$ 250.00	\$ 300.00	\$ 166.60
101-52500-008	CLOTHING SUPPLIES	\$ 3,700.00	\$ 2,193.55	\$ 3,700.00	\$ 3,000.00	\$ 2,669.24
101-52535-008	SHOP SUPPLIES	\$ 2,000.00	\$ 1,271.13	\$ 2,000.00	\$ 1,700.00	\$ 1,774.19
101-52545-008	SAFETY EQUIPMENT	\$ 3,000.00	\$ 1,837.06	\$ 2,500.00	\$ 2,500.00	\$ 1,037.82
101-52600-008	OPERATING SUPPLIES	\$ 1,500.00	\$ 360.70	\$ 1,500.00	\$ 500.00	\$ 2,031.43
	OPERATING EXPENSES	\$ 43,300.00	\$ 27,252.73	\$ 42,350.00	\$ 32,480.00	\$ 32,150.84
101-53002-008	SOLID WASTE COLLECTI	\$ 568,000.00	\$ 430,242.80	\$ 550,000.00	\$ 573,000.00	\$ 551,115.36
101-53015-008	SURVEY/EASEMENT FEE	\$ 20,000.00		\$ 20,000.00	\$ 10,000.00	\$ 1,200.00
101-53020-008	ENGINEERING FEES	\$ 13,000.00	\$ 14,484.27	\$ 13,000.00	\$ 20,000.00	\$ 8,115.00
101-53020-008-100188	ENGINEERING FEES		\$ 7,701.52	\$ 62,800.87	\$ 10,000.00	\$ 79,123.25
101-53020-008-265003	ENGINEERING FEES		\$ 19,327.00		\$ 15,000.00	
101-53033-008	MARKETING/ADVERTISIN	\$ 500.00		\$ 500.00	\$ 500.00	\$ 503.49
101-53050-008	PROFESSIONAL SERVICE	\$ 2,500.00	\$ 610.75	\$ 2,500.00	\$ 1,000.00	\$ 547.10
101-53065-008-265003	GRANT ADMINISTRATION		\$ 1,750.00		\$ 2,800.00	
101-53070-008	TEMPORARY STAFFING S	\$ 2,000.00		\$ 5,000.00	\$ 5,000.00	\$ 4,305.00
101-53200-008	COMMUNICATIONS - TEL	\$ 3,200.00	\$ 2,335.81	\$ 3,200.00	\$ 3,200.00	\$ 3,080.46
101-53230-008	UTILITIES-GAS/ELECTR	\$ 70,000.00	\$ 64,741.98	\$ 67,000.00	\$ 67,000.00	\$ 66,336.36
101-53300-008	SCHOOLS/CONVENTION/T	\$ 1,000.00		\$ 1,000.00	\$ 1,000.00	
101-53310-008	FREIGHT					\$ 431.64
101-53335-008	COPY MACHINE MAINTEN	\$ 500.00	\$ 315.00	\$ 800.00	\$ 800.00	\$ 432.20
101-53500-008	DUES & SUBSCRIPTIONS	\$ 200.00		\$ 200.00	\$ 200.00	
101-53555-008	EQUIPMENT LEASES & R	\$ 4,000.00	\$ 237.85	\$ 4,000.00	\$ 2,000.00	\$ 403.85
101-53611-008	ALARM & SECURITY SYS		\$ 50.00		\$ 50.00	
101-53756-008	MEREDITH GRANT EXPEN					\$ 9,536.80
	CONTRACTUAL SERVICES	\$ 684,900.00	\$ 541,796.98	\$ 730,000.87	\$ 711,550.00	\$ 725,130.51
101-54050-008	BUILDING REPAIR	\$ 5,000.00	\$ 4,135.62	\$ 5,000.00	\$ 4,500.00	\$ 1,492.56
101-54205-008	CRUSHED ROCK	\$ 6,000.00		\$ 5,500.00	\$ 5,500.00	\$ 5,675.14
101-54210-008	ROAD OIL		\$ 458.81		\$ 458.81	
101-54220-008	STREET SIGNS & MARKI	\$ 6,000.00	\$ 6,026.93	\$ 6,000.00	\$ 6,800.00	\$ 4,122.80
101-55020-008	MACHINERY & TOOL REP	\$ 25,000.00	\$ 18,896.05	\$ 19,500.00	\$ 19,500.00	\$ 31,277.50
101-55040-008	AUTO/TRUCK REPAIR	\$ 10,000.00	\$ 2,322.63	\$ 10,000.00	\$ 3,000.00	\$ 19,484.23
101-55300-008	MINOR TOOLS & EQUIPM	\$ 3,500.00	\$ 3,444.77	\$ 3,000.00	\$ 3,500.00	\$ 3,333.10
	REPAIRS	\$ 55,500.00	\$ 35,284.81	\$ 49,000.00	\$ 43,258.81	\$ 65,385.33

Description		FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
GENERAL FUND EXPENSES						
101-56100-008	PARK IMPROVEMENTS					
101-56150-008	STRUCTURE REMOVAL	\$ 15,000.00		\$ 15,000.00	\$ 15,000.00	
101-56155-008	TREE REMOVAL	\$ 7,500.00	\$ 6,700.00	\$ 7,500.00	\$ 7,500.00	\$ 4,460.00
101-56505-008	EQUIPMENT		\$ 141,498.20	\$ 139,498.00	\$ 141,498.20	
101-56810-008	SIDEWALKS & CURBS	\$ 4,000.00	\$ 3,422.07	\$ 2,000.00	\$ 3,500.00	\$ 1,910.95
101-56815-008	BRIDGES & CULVERTS	\$ 10,000.00	\$ 6,321.85	\$ 20,000.00	\$ 20,000.00	\$ 19,465.80
101-56820-008	STREETS & ALLEYS	\$ 300,000.00	\$ 35,411.79	\$ 100,000.00	\$ 100,000.00	\$ 84,654.39
101-56820-008-100188	STREETS & ALLEYS			\$ 400,000.00		
	CAPITAL EXPENDITURES	\$ 336,500.00	\$ 193,353.91	\$ 683,998.00	\$ 287,498.20	\$ 110,491.14
101-57800-008	CAPITAL LEASE - PRIN					\$ 21,018.86
101-57810-008	CAPITAL LEASE - INTE					\$ 437.94
	DEBT	\$ -	\$ -	\$ -	\$ -	\$ 21,456.80
	*TOTAL STREET	\$ 1,584,204.00	\$ 1,155,005.20	\$ 1,966,319.87	\$ 1,524,476.01	\$ 1,395,497.63

Description		FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
GENERAL FUND EXPENSES						
ADMINISTRATION DEPARTMENT						
101-51001-009	SALARIES & WAGES SUP	\$ 81,340.00	\$ 62,973.33	\$ 74,320.00	\$ 74,320.00	\$ 75,347.51
101-51010-009	SALARIES & WAGES LAB	\$ 85,523.00	\$ 38,688.70	\$ 81,845.00	\$ 81,845.00	\$ 48,245.88
101-51020-009	OVERTIME		\$ 105.38		\$ 105.38	
101-51030-009	LONGEVITY	\$ 2,335.00	\$ 2,030.00	\$ 1,789.00	\$ 1,789.00	\$ 1,848.00
101-51100-009	CONTRIBUTIONS TO TRM	\$ 18,808.00	\$ 11,258.82	\$ 13,873.00	\$ 13,873.00	\$ 13,307.07
101-51110-009	FICA EXPENSE	\$ 10,497.00	\$ 6,167.72	\$ 9,821.00	\$ 9,821.00	\$ 7,414.54
101-51115-009	MEDICARE EXPENSE	\$ 2,466.00	\$ 1,442.54	\$ 2,297.00	\$ 2,297.00	\$ 1,734.10
101-51120-009	AUTO ALLOWANCE	\$ 2,880.00	\$ 2,400.00	\$ 2,880.00	\$ 2,880.00	\$ 3,060.00
101-51150-009	UNEMPLOYMENT TAX EXP	\$ 731.00	\$ 17.14	\$ 731.00	\$ 731.00	\$ (135.68)
101-51210-009	INSURANCE - MEDICAL	\$ 19,877.00	\$ 17,387.09	\$ 16,008.00	\$ 16,008.00	\$ 11,188.68
101-51215-009	INSURANCE - COBRA		\$ 1,523.00		\$ 1,523.00	\$ 1,523.00
101-51216-009	DEDUCTIBLE REIMBURSE					
101-51220-009	INSURANCE - WORKERS	\$ 939.00	\$ 1,800.00	\$ 447.00	\$ 1,800.00	\$ (3,102.00)
101-51225-009	TELEMEDICINE EXPENSE	\$ 296.00	\$ 270.00	\$ 171.00	\$ 270.00	\$ 171.00
101-51230-009	MISC EMPLOYEE INSURA		\$ (177.42)		\$ 100.00	\$ (6,351.88)
101-51235-009	HEALTH SAVINGS PLAN					\$ (1,374.31)
	PERSONNEL SERVICES	\$ 225,692.00	\$ 145,886.30	\$ 204,182.00	\$ 207,362.38	\$ 152,875.91
101-52050-009	OFFICE SUPPLIES	\$ 8,000.00	\$ 7,409.84	\$ 7,000.00	\$ 7,500.00	\$ 10,225.50
101-52200-009	FUEL - GASOLINE	\$ 500.00	\$ 285.24	\$ 1,100.00	\$ 400.00	\$ 1,405.80
101-52400-009	CLEANING/SANITATION	\$ 1,500.00	\$ 1,097.79	\$ 2,000.00	\$ 1,500.00	\$ 2,377.07
101-52600-009	OPERATING SUPPLIES	\$ 500.00	\$ 515.78	\$ 1,000.00	\$ 650.00	\$ 367.67
	OPERATING EXPENSES	\$ 10,500.00	\$ 9,308.65	\$ 11,100.00	\$ 10,050.00	\$ 14,376.04
101-53003-009	AMBULANCE SERVICE	\$ 37,500.00	\$ 31,250.00	\$ 37,500.00	\$ 37,500.00	\$ 37,500.00
101-53005-009	ACCOUNTING & AUDITIN	\$ 12,925.00	\$ 12,256.17	\$ 12,095.00	\$ 12,257.00	\$ 11,336.56
101-53010-009	LEGAL SERVICES	\$ 11,000.00	\$ 7,978.47	\$ 15,000.00	\$ 10,450.00	\$ 24,891.01
101-53013-009	UNION PACIFIC RR LEA	\$ 9,500.00	\$ 200.00	\$ 7,725.00	\$ 8,500.00	\$ 8,441.31
101-53033-009	MARKETING/ADVERTISIN	\$ 1,000.00	\$ 741.24	\$ 1,000.00	\$ 800.00	\$ 1,239.75
101-53034-009	TAX APPRAISAL SERVIC	\$ 48,373.00	\$ 32,342.25	\$ 51,045.00	\$ 51,045.00	\$ 34,511.00
101-53037-009	TAX ATTORNEY FEES	\$ 5,000.00	\$ 2,143.68	\$ 12,000.00	\$ 3,000.00	\$ 20,319.65
101-53040-009	TAX COLLECTION SERVI	\$ 6,500.00	\$ 5,250.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
101-53050-009	PROFESSIONAL SERVICE	\$ 25,000.00	\$ 20,778.65	\$ 12,000.00	\$ 21,000.00	\$ 32,712.85
101-53070-009	TEMPORARY STAFFING S					
101-53075-009	OTHER SERVICES	\$ 500.00		\$ 500.00		\$ (54.00)
101-53200-009	COMMUNICATIONS - TEL	\$ 15,000.00	\$ 13,227.31	\$ 15,000.00	\$ 17,000.00	\$ 17,851.86
101-53220-009	POSTAGE	\$ 3,500.00	\$ 2,025.45	\$ 3,500.00	\$ 3,500.00	\$ 2,075.90
101-53230-009	UTILITIES-GAS/ELECTR	\$ 16,000.00	\$ 12,934.97	\$ 10,000.00	\$ 16,000.00	\$ 12,444.98
101-53300-009	SCHOOLS/CONVENTION/T	\$ 6,000.00	\$ 4,687.15	\$ 6,000.00	\$ 6,000.00	\$ 9,415.19
101-53335-009	COPY MACHINE MAINTEN	\$ 4,500.00	\$ 3,703.11	\$ 3,000.00	\$ 4,000.00	\$ 4,459.40
101-53340-009	INSURANCE - LIABILIT	\$ 54,000.00	\$ 47,082.58	\$ 54,000.00	\$ 54,000.00	\$ 49,068.12
101-53352-009	BUILDING INSPECTOR E	\$ 6,000.00	\$ 263.17	\$ 13,064.00	\$ 6,500.00	\$ 7,164.84
101-53360-009	COUNCIL EXPENSE	\$ 3,000.00	\$ 2,809.94	\$ 3,000.00	\$ 3,000.00	\$ 4,174.48
101-53362-009	MEMORIALS		\$ 100.00		\$ 100.00	
101-53402-009	ECONOMIC DEVELOPMENT	\$ 200,000.00				
101-53500-009	DUES & SUBSCRIPTIONS	\$ 6,000.00	\$ 5,287.14	\$ 6,000.00	\$ 5,500.00	\$ 5,326.67
101-53505-009	BANK SERVICE CHARGES		\$ 24.60		\$ 24.60	\$ 99.00
101-53550-009	COMPUTER SOFTWARE &	\$ 48,000.00	\$ 45,969.09	\$ 45,000.00	\$ 45,969.09	\$ 52,460.44
101-53603-009	INTERLOCAL - EMERGEN	\$ 7,260.00	\$ 7,260.00	\$ 7,260.00	\$ 7,260.00	\$ 7,260.00
101-53606-009	EMPLOYEE APPRECIATIO	\$ 9,000.00	\$ 5,652.98	\$ 5,500.00	\$ 7,000.00	\$ 7,008.47
101-53609-009	STATE FEES	\$ 35.00		\$ 35.00	\$ 35.00	\$ 35.00
101-53611-009	ALARM & SECURITY SYS	\$ 1,000.00	\$ 822.36	\$ 1,000.00	\$ 1,000.00	\$ 626.46
101-53614-009	POSTAGE METER SERVIC	\$ 1,500.00	\$ 744.39	\$ 1,500.00	\$ 1,500.00	\$ 744.39

Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
GENERAL FUND EXPENSES					
101-53620-009	GROUND MAINTENANCE	\$ 21,500.00	\$ 8,225.22	\$ 5,000.00	\$ 10,000.00
101-53645-009	LEGAL PUBLICATIONS	\$ 4,500.00	\$ 3,177.05	\$ 4,500.00	\$ 4,000.00
101-53820-009	PROPERTY TAX EXPENSE	\$ 500.00	\$ 295.77	\$ 500.00	\$ 300.00
	CONTRACTUAL SERVICES	\$ 564,593.00	\$ 277,232.74	\$ 339,224.00	\$ 343,740.69
101-54050-009	BUILDING REPAIR	\$ 10,000.00	\$ 25,893.05	\$ 23,031.45	\$ 25,000.00
101-55005-009	MISCELLANEOUS EXPENS	\$ 500.00	\$ 0.03		\$ 112.06
101-55010-009	FURNITURE & FIXTURE	\$ 500.00	\$ 149.99		\$ 149.99
101-55040-009	AUTO/TRUCK REPAIR	\$ 1,000.00	\$ 426.62	\$ 1,000.00	\$ 500.00
101-55100-009	HEATING & COOLING RE	\$ 4,000.00	\$ 2,204.02	\$ 4,000.00	\$ 2,500.00
101-55400-009	CONTINGENCY	\$ 36,605.67			
	REPAIRS	\$ 52,605.67	\$ 28,673.71	\$ 28,031.45	\$ 28,262.05
101-56020-009	ELECTION EXPENSE	\$ 2,800.00		\$ 2,800.00	\$ 3,045.41
101-56550-009	COMPUTER EQUIPMENT	\$ 5,000.00	\$ 4,150.77	\$ 9,000.00	\$ 6,000.00
101-56560-009	FURNITURE & FIXTURES	\$ 1,000.00	\$ 9,210.60		\$ 9,210.60
101-56999-009	CAPITAL OUTLAY				
	CAPITAL EXPENDITURES	\$ 8,800.00	\$ 13,361.37	\$ 11,800.00	\$ 15,210.60
	*TOTAL ADMINISTRATION	\$ 862,190.67	\$ 474,462.77	\$ 594,337.45	\$ 604,625.72

Description		FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
GENERAL FUND EXPENSES						
MAIN STREET/HISTORIC PRESERVATION						
101-51001-011	SALARIES & WAGES SUP	\$ 45,209.00	\$ 34,848.45	\$ 43,048.00	\$ 43,048.00	\$ 42,480.41
101-51010-011	SALARIES & WAGES LAB	\$ 34,212.00	\$ 14,958.48	\$ 12,372.00	\$ 12,372.00	\$ 15,907.80
101-51030-011	LONGEVITY	\$ 525.00	\$ 378.00	\$ 441.00	\$ 441.00	\$ 287.00
101-51100-011	CONTRIBUTIONS TO TRM	\$ 4,999.00	\$ 3,731.44	\$ 4,766.00	\$ 4,766.00	\$ 4,517.57
101-51110-011	FICA EXPENSE	\$ 4,957.00	\$ 3,054.58	\$ 3,463.00	\$ 3,463.00	\$ 3,526.21
101-51115-011	MEDICARE EXPENSE	\$ 1,159.00	\$ 714.38	\$ 810.00	\$ 810.00	\$ 824.70
101-51150-011	UNEMPLOYMENT TAX EXP	\$ 756.00	\$ 21.21	\$ 504.00	\$ 504.00	\$ 33.19
101-51210-011	INSURANCE - MEDICAL	\$ 6,274.00	\$ 5,952.28	\$ 7,406.00	\$ 7,406.00	\$ 7,637.94
101-51216-011	DEDUCTIBLE REIMBURSE					
101-51220-011	INSURANCE - WORKERS	\$ 329.00	\$ 493.00	\$ 103.00	\$ 493.00	\$ 98.00
101-51225-011	TELEMEDICINE EXPENSE	\$ 102.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00
101-51235-011	HEALTH SAVINGS PLAN					\$ 200.00
	PERSONNEL SERVICE	\$ 98,522.00	\$ 64,241.82	\$ 73,003.00	\$ 73,393.00	\$ 75,602.82
101-52050-011	OFFICE SUPPLIES	\$ 1,000.00	\$ 872.43	\$ 100.00	\$ 1,000.00	\$ 873.02
101-52060-011	OFFICE EQUIPMENT	\$ 500.00		\$ 1,000.00	\$ 1,000.00	\$ 461.03
101-52400-011	CLEANING/SANITATION	\$ 800.00	\$ 1,036.88	\$ 650.00	\$ 800.00	\$ 980.53
101-52545-011	SAFETY EQUIPMENT		\$ 1,246.75		\$ 1,246.75	
	OPERATING EXPENSES	\$ 2,300.00	\$ 3,156.06	\$ 1,750.00	\$ 4,046.75	\$ 2,314.58
101-53033-011	MARKETING/ADVERTISIN					\$ 58.50
101-53050-011	PROFESSIONAL SERVICE					\$ 236.60
101-53200-011	COMMUNICATIONS - TEL	\$ 3,875.00	\$ 3,387.98	\$ 3,500.00	\$ 3,865.00	\$ 3,705.23
101-53230-011	UTILITIES-GAS/ELECTR	\$ 12,000.00	\$ 9,624.80	\$ 6,000.00	\$ 11,672.00	\$ 9,055.53
101-53300-011	SCHOOLS/CONVENTION/T	\$ 3,000.00	\$ 2,861.11	\$ 2,000.00	\$ 3,000.00	\$ 2,552.97
101-53335-011	COPY MACHINE MAINTEN	\$ 1,200.00	\$ 893.00	\$ 2,500.00	\$ 1,200.00	\$ 1,039.55
101-53361-011	BOARD MEMBER EXPENSE		\$ 101.73		\$ 73.00	
101-53500-011	DUES & SUBSCRIPTIONS	\$ 1,500.00	\$ 979.76	\$ 2,000.00	\$ 1,200.00	\$ 1,989.71
101-53550-011	COMPUTER SOFTWARE &	\$ 200.00	\$ 169.62		\$ 200.00	
101-53611-011	ALARM & SECURITY SYS	\$ 2,000.00	\$ 1,869.27	\$ 1,000.00	\$ 2,000.00	\$ 1,419.76
101-53640-011	DOWNTOWN MAINTENANCE	\$ 21,500.00	\$ 20,232.48	\$ 15,000.00	\$ 21,000.00	\$ 26,655.97
101-53740-011	MAIN STREET PROGRAM	\$ 33,200.00	\$ 18,555.98	\$ 24,700.00	\$ 24,700.00	\$ 14,894.90
101-53756-011	MEREDITH GRANT EXPEN					\$ 10,187.79
101-53756-011-RRP	MEREDITH GRANT EXPEN					\$ 21,577.79
	CONTRACTUAL SERVICES	\$ 78,475.00	\$ 58,675.73	\$ 56,700.00	\$ 68,910.00	\$ 93,707.07
101-54050-011	BUILDING REPAIR	\$ 25,000.00	\$ 12,116.10	\$ 15,000.00	\$ 21,387.00	\$ 40,222.15
101-54220-011	STREET SIGNS & MARKI	\$ 1,000.00		\$ 1,000.00		\$ 428.00
101-55100-011	HEATING & COOLING RE	\$ 3,000.00	\$ 2,933.70		\$ 3,000.00	\$ 214.00
	REPAIRS	\$ 29,000.00	\$ 17,323.17	\$ 16,000.00	\$ 26,660.37	\$ 44,667.88
101-56825-011	LANDMARK PROGRAM EXP	\$ 5,950.00	\$ 3,918.19	\$ 5,500.00	\$ 6,500.00	\$ 9,036.48
101-56825-011-RRP	LANDMARK PROGRAM EXP	\$ 10,000.00	\$ 23,074.28	\$ 10,000.00	\$ 23,000.00	\$ 8,144.38
	CAPITAL EXPENDITURES	\$ 15,950.00	\$ 26,992.47	\$ 15,500.00	\$ 29,500.00	\$ 17,180.86
	*TOTAL MAIN STREET/HISTORIC PRE	\$ 224,247.00	\$ 170,389.25	\$ 162,953.00	\$ 202,510.12	\$ 233,473.21

Description		FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
GENERAL FUND EXPENSES						
MUNICIPAL COURT						
101-51010-016	SALARIES & WAGES LAB	\$ 49,051.00	\$ 37,096.86	\$ 44,996.00	\$ 44,996.00	\$ 43,672.49
101-51030-016	LONGEVITY	\$ 336.00	\$ 196.00	\$ 252.00	\$ 252.00	\$ 98.00
101-51100-016	CONTRIBUTIONS TO TRM	\$ 5,300.00	\$ 3,949.57	\$ 4,959.00	\$ 4,959.00	\$ 4,664.25
101-51110-016	FICA EXPENSE	\$ 3,006.00	\$ 2,271.82	\$ 2,805.00	\$ 2,805.00	\$ 2,637.15
101-51115-016	MEDICARE EXPENSE	\$ 703.00	\$ 531.31	\$ 656.00	\$ 656.00	\$ 616.77
101-51150-016	UNEMPLOYMENT TAX EXP	\$ 252.00	\$ 9.00	\$ 252.00	\$ 252.00	\$ 9.00
101-51210-016	INSURANCE - MEDICAL	\$ 6,274.00	\$ 5,860.87	\$ 7,406.00	\$ 7,406.00	\$ 7,041.21
101-51216-016	DEDUCTIBLE REIMBURSE					\$ 206.34
101-51220-016	INSURANCE - WORKERS	\$ 199.00		\$ 108.00	\$ 108.00	\$ 100.00
101-51225-016	TELEMEDICINE EXPENSE	\$ 102.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00
101-51235-016	HEALTH SAVINGS PLAN					\$ 117.91
	PERSONNEL SERVICE	\$ 65,223.00	\$ 50,005.43	\$ 61,524.00	\$ 61,524.00	\$ 59,253.12
101-52050-016	OFFICE SUPPLIES	\$ 1,500.00	\$ 1,068.92	\$ 1,200.00	\$ 1,200.00	\$ 1,241.67
	OPERATING EXPENSES	\$ 1,500.00	\$ 1,068.92	\$ 1,200.00	\$ 1,200.00	\$ 1,241.67
101-53010-016	LEGAL SERVICES	\$ 6,000.00	\$ 4,240.59	\$ 15,000.00	\$ 15,000.00	\$ 10,535.59
101-53035-016	OTHER PROFESSIONAL S		\$ 450.00		\$ 450.00	
101-53050-016	PROFESSIONAL SERVICE					
101-53080-016	OMNIBASE SERVICE FEE	\$ 2,000.00	\$ 1,946.97	\$ 8,000.00	\$ 8,000.00	\$ 4,575.20
101-53200-016	COMMUNICATIONS - TEL		\$ 389.97		\$ 500.00	
101-53300-016	SCHOOLS/CONVENTION/T	\$ 2,400.00	\$ 1,855.23	\$ 2,000.00	\$ 2,000.00	\$ 2,704.68
101-53335-016	COPY MACHINE MAINTEN	\$ 2,000.00	\$ 1,542.40	\$ 1,000.00	\$ 1,500.00	\$ 574.12
101-53351-016	CITY ATTORNEY COURT	\$ 20,000.00	\$ 15,114.86	\$ 24,000.00	\$ 24,000.00	\$ 23,592.65
101-53370-016	JUDGE	\$ 15,000.00	\$ 10,000.00	\$ 14,000.00	\$ 14,000.00	\$ 12,000.00
101-53500-016	DUES & SUBSCRIPTIONS	\$ 400.00	\$ 100.00	\$ 400.00	\$ 400.00	\$ 294.72
101-53550-016	COMPUTER SOFTWARE &	\$ 4,000.00	\$ 6,810.17	\$ 3,100.00	\$ 7,000.00	\$ 2,062.00
101-53609-016	STATE FEES	\$ 75,000.00	\$ 82,215.82	\$ 75,000.00	\$ 75,000.00	\$ 77,043.10
101-56550-016	COMPUTER EQUIPMENT		\$ 1,595.00		\$ 1,595.00	
	CONTRACTUAL SERVICES	\$ 126,800.00	\$ 126,261.01	\$ 142,500.00	\$ 149,445.00	\$ 133,382.06
	*TOTAL MUNICIPAL COURT	\$ 193,523.00	\$ 177,335.36	\$ 205,224.00	\$ 212,169.00	\$ 193,876.85

Description		FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
GENERAL FUND EXPENSES						
TRANSFERS/OTHER EXPENDITURES						
101-55500-900	BAD DEBT EXPENSE					\$ 1,388.08
101-58350-900	TRANSFER OUT - 1/2 C					\$ 957,615.08
101-58400-900	TRANSFER OUT OTHER F	\$ 102,500.00	\$ 98,003.86	\$ 102,500.00	\$ 102,500.00	\$ 304,333.23
	*TOTAL TRANSFERS	\$ 102,500.00	\$ 98,003.86	\$ 102,500.00	\$ 102,500.00	\$ 1,263,336.39



SPECIAL REVENUE FUNDS/BOARDS

Main Street

Account	Description	CURRENT Budget 2022-2023	PROJECTED Current 2022-2023	PROPOSED Budget 2023-2024
REVENUE				
101-42300-000	MAIN STREET DONATIONS			
	Wine Fest-Dueling Pianos & sponsorships MEDC donation (Farmers Market)	\$ 12,000	\$ 40,744	\$ 41,000
	Donations	\$ 1,500	\$ 1,000	\$ 1,000
	Throw Sales	\$ 700	\$ 300	\$ 450
	ARPA funds			
	Carriage ride sponsorships	\$ 1,500	\$ 1,100	\$ 1,100
	Cornhole tournament & sponsorships	\$ 4,500	\$ 1,460	\$ 1,500
	Marketing contribution HOT funds Cmas decore	\$ 4,500	\$ 5,000	\$ 4,500
	TOTAL REVENUE	\$ 24,700	\$ 49,304	\$ 49,550
EXPENSES				
101-53710-011	MAIN STREET PROGRAM			
	Holiday Misc Decorations	\$ 2,000	\$ 3,000	\$ 2,000
	Christmas Labor (Bill Brittain)	\$ 6,000	\$ 6,000	\$ 6,000
	Wine Fest/ Pianos/ fundraisers	\$ 5,000	\$ 11,900	\$ 12,000
	Cornhole tournament	\$ 1,500	\$ 300	\$ 300
	Incentive Grants	\$ 7,000	\$ 3,000	\$ 7,000
	Benevolence/Tributes	\$ 200	\$ 200	\$ 200
	Misc. Programs/Events (Shop Local)			
	Carriage rides		\$ 1,500	\$ 1,500
	Special Projects	\$ 1,500		\$ 1,000
	Farmers Market	\$ 1,000	\$ 175	\$ 200
	Other Projects (Downtown Event) signs	\$ 500	\$ 100	\$ 3,000
	Special Projects Music			
	TOTAL EXPENSE	\$ 24,700	\$ 26,175	\$ 33,200
	Net Revenue Over (Under) Expenses	\$ -	\$ 23,129	\$ 16,350
	Carry-over balance - prior year fundraisers		\$ 11,000	\$ 34,129
	FUND BALANCE	\$ 6,200	\$ 34,129	\$ 50,479

* FY 2023 \$28,848 net profit from Pianos.

* FY year end cash in account \$11,000.

* Current cash in account is \$40,797.

Landmark

Account	Description	CURRENT Budget FY 2022-2023	PROJECTED Current FY 2022-2023	PROPOSED Budget FY 2023-2024
LANDMARK				
REVENUE				
101-42330-000	LANDMARK DONATIONS	\$ 3,250	\$ 4,783	\$ 4,000
	Tour of Homes/FR	\$ 1,750	\$ 1,750	\$ 1,800
	Hobo Special		\$ 800	\$ 800
	Marketing for LM		\$ 2,000	
	Iron Horse Square	\$ 5,000	\$ 6,400	\$ 5,000
	Sponsorships	\$ 5,000		
	Marketing for HIS		\$ 1,000	
	WCEDC grant		\$ 4,000	
	TOTAL REVENUE	\$ 15,000	\$ 20,733	\$ 11,600
EXPENSES				
101-56825-011	LANDMARK PROGRAM	\$ 4,750	\$ 3,000	\$ 5,000
	Tour of Homes/Fundraiser	\$ 250	\$ 341	\$ 500
	Hobo Special expense		\$ 500	\$ 450
	Marketing to LM		\$ 2,000	
	Iron Horse Square	\$ 5,000	\$ 15,878	\$ 10,000
	Marketing expenditures		\$ 1,000	
	WCEDC grant expenditures		\$ 4,000	
	TOTAL EXPENSES	\$ 10,000	\$ 26,719	\$ 15,950
	Net Revenue Over (Under) Expenses	\$ 5,000	\$ (5,986)	\$ (4,350)
	Carry-over balance - prior year fundraisers		\$ 24,693	\$ 18,707
	FUND BALANCE	\$ 5,000	\$ 18,707	\$ 14,357

RRP average \$358/run (donations & sales)

Historical Museum Board

Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 130						
Museum Donation Fund						
Revenue						
130-42180-000	INTEREST INCOME		\$ (348.02)			
130-42325-000	DONATIONS - MUSEUM	\$ (9,505.00)	\$ (9,275.56)	\$ (11,500.00)	\$ (11,500.00)	\$ (1,457.52)
130-42400-000	MEREDITH GRANT INCOM	\$ (38,000.00)	\$ (28,500.00)	\$ (76,000.00)	\$ (38,000.00)	\$ (38,000.00)
130-43600-000	TRANSFER IN					\$ (17,319.18)
	Total:	\$ (47,505.00)	\$ (38,123.58)	\$ (87,500.00)	\$ (49,500.00)	\$ (56,776.70)
Expenditure						
130-51010-011	SALARIES & WAGES LAB	\$ 15,000.00	\$ 10,384.65	\$ 30,000.00	\$ 15,000.00	\$ 15,000.05
130-51110-011	FICA EXPENSE	\$ 930.00	\$ 643.85	\$ 930.00	\$ 930.00	\$ 930.00
130-51115-011	MEDICARE EXPENSE	\$ 218.00	\$ 150.58	\$ 218.00	\$ 218.00	\$ 217.50
130-51150-011	UNEMPLOYMENT TAX EXP	\$ 252.00	\$ 9.00	\$ 252.00	\$ 252.00	\$ 9.00
130-51220-011	INSURANCE - WORKERS	\$ 62.00	\$ 36.00	\$ 36.00	\$ 36.00	
130-52400-011	CLEANING/SANITATION	\$ 200.00	\$ 139.81		\$ 200.00	\$ 210.46
130-52600-011	OPERATING SUPPLIES	\$ 10,993.00	\$ 11,389.99	\$ 48,164.00	\$ 14,564.99	\$ 4,058.46
130-53033-011	MARKETING/ADVERTISIN	\$ 1,000.00	\$ 2,037.00	\$ 900.00	\$ 2,500.00	
130-53050-011	PROFESSIONAL SERVICE	\$ 7,000.00	\$ 6,253.64		\$ 6,253.64	
130-53362-011	MEMORIALS	\$ 500.00	\$ 272.00		\$ 272.00	\$ 67.00
130-53451-011	SPECIAL EVENT EXPENS	\$ 5,000.00	\$ 1,846.42	\$ 5,000.00	\$ 5,000.00	\$ 925.78
130-53750-011	SPECIAL PROJECTS	\$ 4,350.00				\$ 605.28
130-54050-011	BUILDING REPAIR	\$ 2,000.00	\$ 265.00	\$ 2,000.00	\$ 2,000.00	\$ 6,181.92
130-58100-011	TRANSFER OUT		\$ 2,273.37		\$ 2,273.37	
	Total:	\$ 47,505.00	\$ 35,701.31	\$ 87,500.00	\$ 49,500.00	\$ 28,205.45
Net (Revenue)/Expense		\$ -	\$ (2,422.27)	\$ -	\$ -	\$ (28,571.25)

Police Drug Enforcement Fund

Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 150						
Police Drug Enforcement Fund						
Revenue						
150-42180-000	INTEREST INCOME	\$ (150.00)	\$ (58.41)	\$ (150.00)	\$ (150.00)	\$ (13.45)
150-43600-000	TRANSFER IN	\$ (150.00)		\$ (150.00)	\$ (150.00)	\$ (16,185.62)
	Total:	\$ (300.00)	\$ (58.41)	\$ (300.00)	\$ (300.00)	\$ (16,199.07)
Expenditure						
	(Funds not allocated)					
	Total:	\$ -	\$ -	\$ -	\$ -	\$ -
Net (Revenue)/Expense		\$ (300.00)	\$ (58.41)	\$ (300.00)	\$ (300.00)	\$ (16,199.07)

Police Department Working Fund (Donations)

Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 151						
Police Department Working Fund						
Revenue						
151-42180-000	INTEREST INCOME		\$ (351.31)			
151-42411-000	DONATIONS - POLICE D	\$ (2,500.00)	\$ (1,015.00)	\$ (2,500.00)	\$ (2,500.00)	
151-43600-000	TRANSFER IN					\$ (32,420.28)
	Total:	\$ (2,500.00)	\$ (1,366.31)	\$ (2,500.00)	\$ (2,500.00)	\$ (32,420.28)
Expenditure						
151-55005-000	MISCELLANEOUS EXPENS		\$ 49.76			
	Total:	\$ -	\$ 49.76	\$ -	\$ -	\$ -
Net (Revenue)/Expense		\$ (2,500.00)	\$ (1,316.55)	\$ (2,500.00)	\$ (2,500.00)	\$ (32,420.28)

Fire Department Capital Fund

Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 152						
Fire Department Capital Fund						
Revenue						
152-42180-000	INTEREST INCOME		\$ (1,717.62)			
152-43413-000	COUNTY FIRE SUBSIDY	\$ (52,529.00)	\$ (52,529.00)	\$ (52,529.00)	\$ (52,529.00)	
152-43600-000	TRANSFER IN					\$ (126,024.64)
	Total:	\$ (52,529.00)	\$ (54,246.62)	\$ (52,529.00)	\$ (52,529.00)	\$ (126,024.64)
Expenditure						
152-53045-000	GENERATOR FEES & MAI		\$ 1,780.35			
152-56505-000	EQUIPMENT		\$ 4,865.40			
152-57800-000	CAPITAL LEASE - PRIN	\$ 11,413.05	\$ 10,802.85	\$ 10,921.58	\$ 10,921.58	
152-57810-000	CAPITAL LEASE - INTE	\$ 1,611.14	\$ 2,221.91	\$ 2,102.61	\$ 2,102.61	
	Total:	\$ 13,024.19	\$ 19,670.51	\$ 13,024.19	\$ 13,024.19	\$ -
Net (Revenue)/Expense		\$ (39,504.81)	\$ (34,576.11)	\$ (39,504.81)	\$ (39,504.81)	\$ (126,024.64)



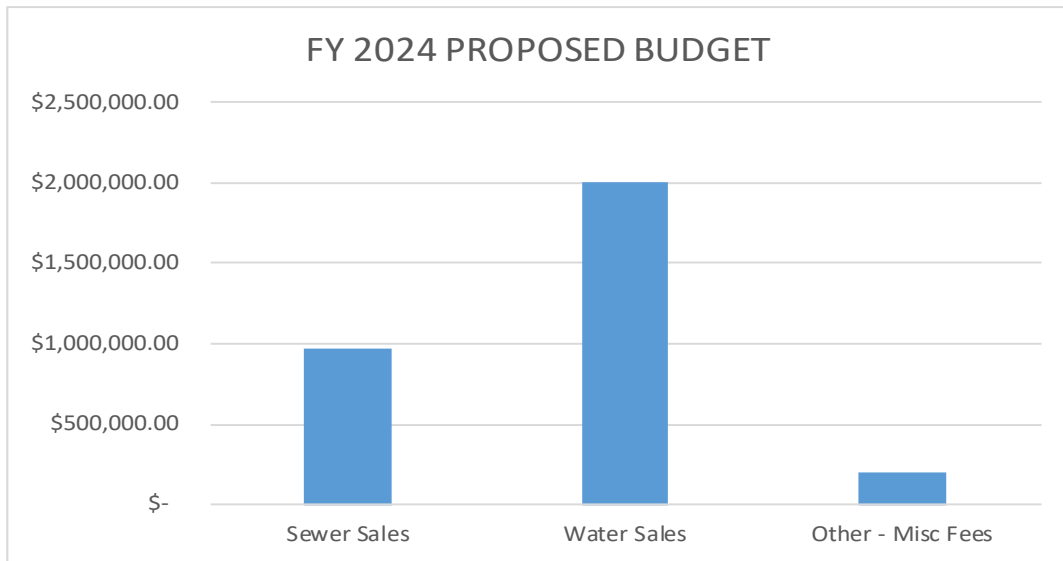
WATER UTILITY FUND

Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 102	WATER FUND BUDGET RECAP					
Revenues						
	REVENUE - SEWER	\$ (979,665.00)	\$ (817,817.72)	\$ (942,255.00)	\$ (942,255.00)	\$ (948,856.26)
	REVENUE - WATER	\$ (2,192,858.64)	\$ (1,601,225.58)	\$ (1,972,486.79)	\$ (2,067,140.00)	\$ (1,989,309.78)
	TOTAL REVENUES	\$ (3,172,523.64)	\$ (2,419,043.30)	\$ (2,914,741.79)	\$ (3,009,395.00)	\$ (2,938,166.04)
Expenditures						
	*Total Water Department	\$ 1,446,966.24	\$ 976,389.58	\$ 1,291,395.54	\$ 1,205,259.04	\$ 1,703,306.05
	*Total Wastewater	\$ 520,578.00	\$ 418,531.48	\$ 474,228.79	\$ 494,542.00	\$ 446,701.04
	*Total Transfers	\$ 1,204,979.40	\$ 901,713.00	\$ 1,200,978.00	\$ 1,200,978.00	\$ 892,464.00
	TOTAL EXPENDITURES	\$ 3,172,523.64	\$ 2,296,634.06	\$ 2,966,602.33	\$ 2,900,779.04	\$ 3,042,471.09
	Under/(Over)	\$ -	\$ (122,409.24)	\$ 51,860.54	\$ (108,615.96)	\$ 104,305.05

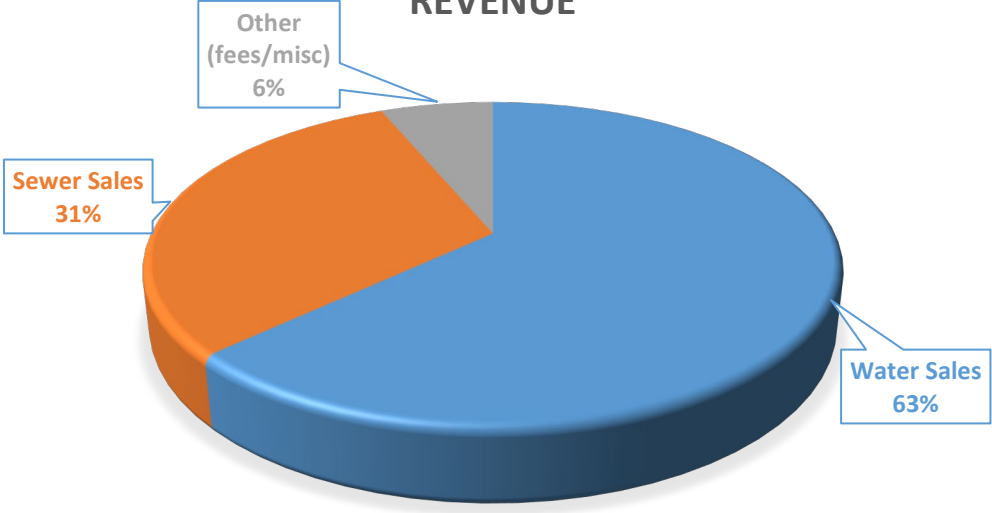
The Water Utility Fund is considered an Enterprise Fund and should be able to fully support itself. The City's Utility Fund provides water and sewer services to Mineola businesses and residents. This budget proposes a 3% increase in water and sewer rates to fund ongoing operational aspects and to continue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

WATER UTILITY FUND
REVENUE SUMMARY

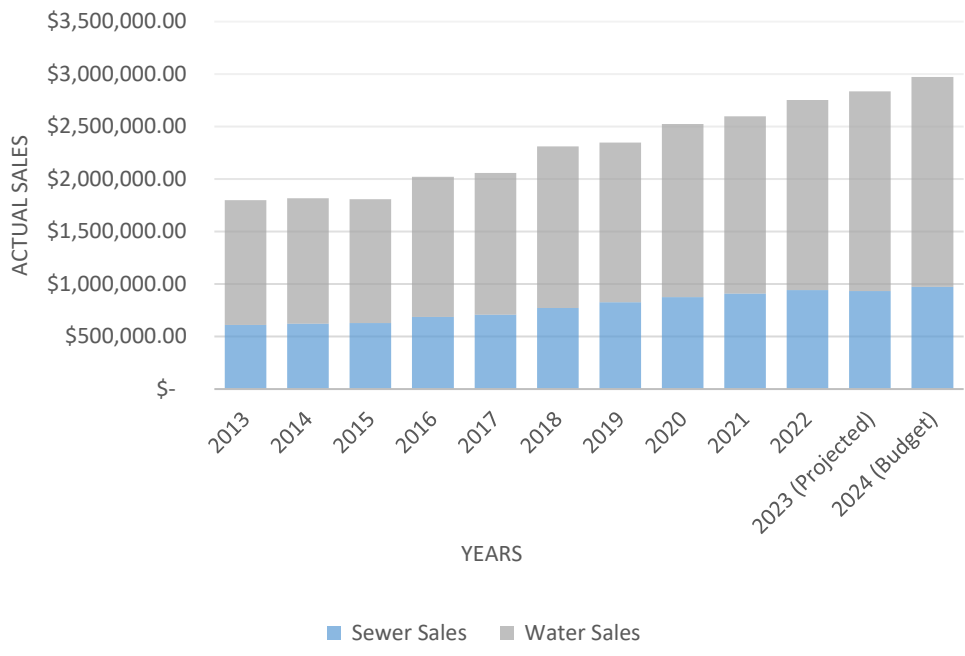
CATEGORIES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2024 PROPOSED BUDGET
REVENUES				
Sewer Sales	\$ 908,014.88	\$ 944,056.26	\$ 935,255.00	\$ 972,665.00
Water Sales	\$ 1,689,523.89	\$ 1,808,720.20	\$ 1,831,649.00	\$ 2,000,000.00
Other - Misc Fees	\$ 138,229.38	\$ 185,389.58	\$ 147,837.79	\$ 199,858.64
TOTAL REVENUE	\$ 2,735,768.15	\$ 2,938,166.04	\$ 2,914,741.79	\$ 3,172,523.64



WATER FUND BUDGET REVENUE



SEWER & WATER SALES HISTORY

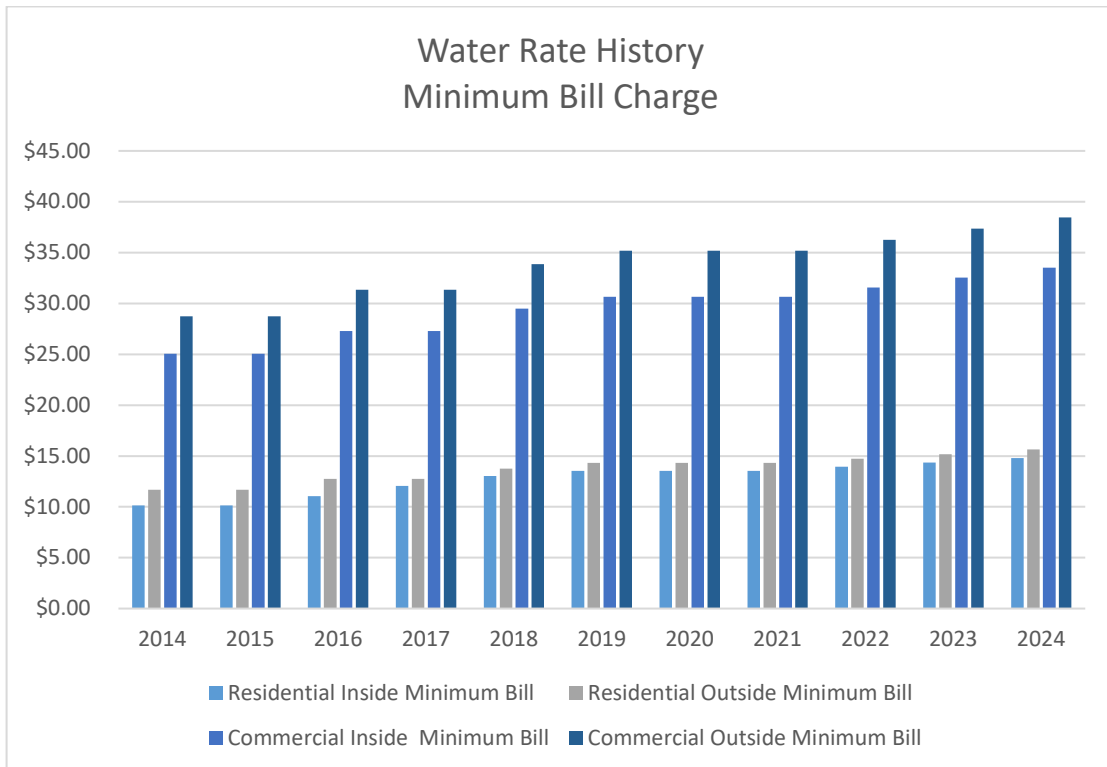


Water Rate History

These fees are for meter sizes 3/4" X 5/8", which are primarily residential and small business. This equals 2,449 meters of the total 2,854 or 86% of the meters.

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

	Residential Inside		Residential Outside		Commercial Inside		Commercial Outside		Percent Inc
	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%
2024	\$14.80	\$0.8268	\$15.64	\$0.9518	\$33.50	\$0.8268	\$38.46	\$0.9518	3%

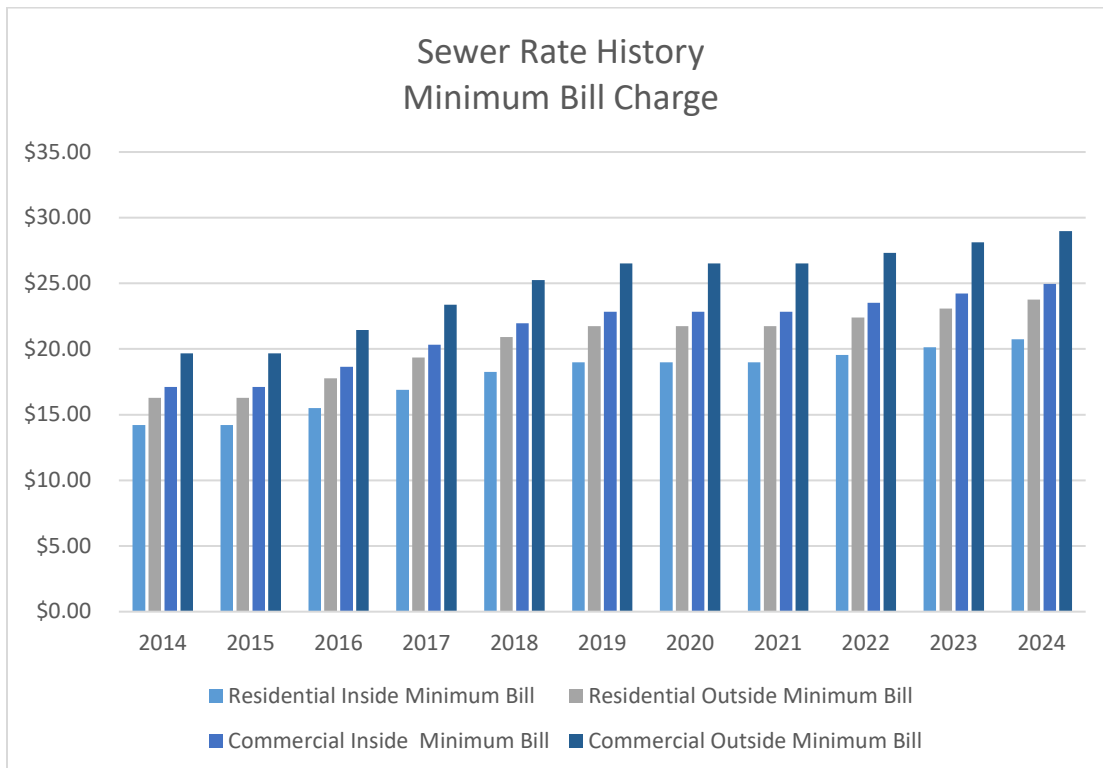


Sewer Rate History

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 Inc
	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%
2024	\$20.74	\$0.3032	\$23.77	\$0.3466	\$24.95	\$0.4651	\$28.98	\$0.5293	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", which are not charged a minimum monthly rate. Irrigation meters are only charged per gallons used.

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)
2012			\$64.07	\$97.39	\$148.03	\$225.01	\$225.01
2013			\$64.07	\$97.39	\$148.03	\$225.01	\$225.01
2014			\$64.07	\$97.39	\$148.03	\$225.01	\$225.01
2015			\$64.07	\$97.39	\$148.03	\$225.01	\$225.01
2016			\$69.84	\$106.16	\$161.35	\$245.26	\$245.26
2017			\$76.13	\$115.71	\$175.87	\$267.33	\$267.33
2018			\$82.22	\$124.97	\$189.94	\$288.72	\$288.72
2019			\$85.51	\$129.97	\$197.54	\$300.27	\$300.27
2020			\$85.51	\$129.97	\$197.54	\$300.27	\$300.27
2021	\$37.01	\$56.26	\$85.51	\$129.97	\$197.54	\$300.27	\$300.27
2022	\$38.12	\$57.95	\$88.08	\$133.87	\$203.47	\$309.28	\$470.10
2023	\$39.26	\$59.69	\$90.72	\$137.89	\$209.57	\$318.56	\$484.21
2024	\$40.44	\$61.48	\$93.44	\$142.02	\$215.86	\$328.11	\$498.73

Meters By Size

	2020	2021	2022	2023
3 1/2 x 5/8	2129	2337	2425	2449
1"	313	348	361	354
1 & 1/2"	1	1	1	1
2"	43	45	45	45
4"	5	6	6	5
TOTAL	2491	2737	2838	2854

Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 102	WATER UTILITY FUND					
	WATER FUND REVENUE					
102-41100-000	SEWER SALES	\$ (972,665.00)	\$ (811,517.72)	\$ (935,255.00)	\$ (935,255.00)	\$ (944,056.26)
102-41115-000	SEWER TAP FEES	\$ (7,000.00)	\$ (6,300.00)	\$ (7,000.00)	\$ (7,000.00)	\$ (4,800.00)
	REVENUE - SEWER	\$ (979,665.00)	\$ (817,817.72)	\$ (942,255.00)	\$ (942,255.00)	\$ (948,856.26)
102-41125-000	WATER TAP FEES	\$ (60,000.00)	\$ (29,978.00)	\$ (50,000.00)	\$ (50,000.00)	\$ (59,376.00)
102-41130-000	WATER METER FEES	\$ (2,500.00)		\$ (2,500.00)	\$ (2,500.00)	
102-41135-000	CONNECTS/DISCONNECTS	\$ (35,000.00)	\$ (27,475.00)	\$ (25,000.00)	\$ (34,000.00)	\$ (28,805.00)
102-41160-000	LATE FEES	\$ (65,000.00)	\$ (55,816.87)	\$ (50,000.00)	\$ (63,000.00)	\$ (57,068.77)
102-41175-000	WATER SALES	\$ (2,000,000.00)	\$ (1,465,656.03)	\$ (1,831,649.00)	\$ (1,900,000.00)	\$ (1,808,720.20)
102-42180-000	INTEREST INCOME	\$ (20,000.00)	\$ (19,520.37)	\$ (5,000.00)	\$ (17,000.00)	\$ (20,056.11)
102-42220-000	PLUMBING PERMITS	\$ (500.00)	\$ (130.00)		\$ (130.00)	
102-43505-000	MISCELLANEOUS INCOME		\$ (2,309.05)			
102-43545-000	PRIOR YEAR EXCESS	\$ (7,848.64)		\$ (6,327.79)		
102-43570-000	CASH SHORT/OVER	\$ (10.00)	\$ 63.32	\$ (10.00)	\$ (10.00)	\$ 31.90
102-43600-000	TRANSFER IN					\$ (15,000.00)
102-44210-000	SALE OF CITY ASSETS	\$ (2,000.00)	\$ (403.58)	\$ (2,000.00)	\$ (500.00)	\$ (315.60)
	REVENUE - WATER	\$ (2,192,858.64)	\$ (1,601,225.58)	\$ (1,972,486.79)	\$ (2,067,140.00)	\$ (1,989,309.78)
	*TOTAL REVENUES	\$ (3,172,523.64)	\$ (2,419,043.30)	\$ (2,914,741.79)	\$ (3,009,395.00)	\$ (2,938,166.04)

Expenditures

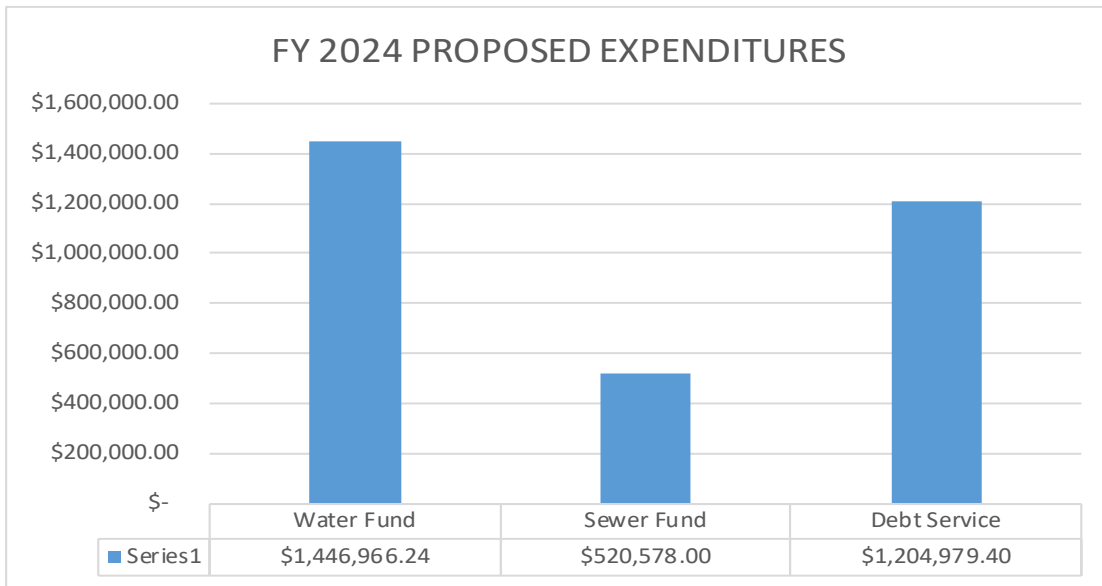
WATER UTILITY FUND

EXPENSES PER DEPARTMENT

CATEGORIES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023	FY 2024
			BUDGETED	PROPOSED BUDGET

EXPENDITURES

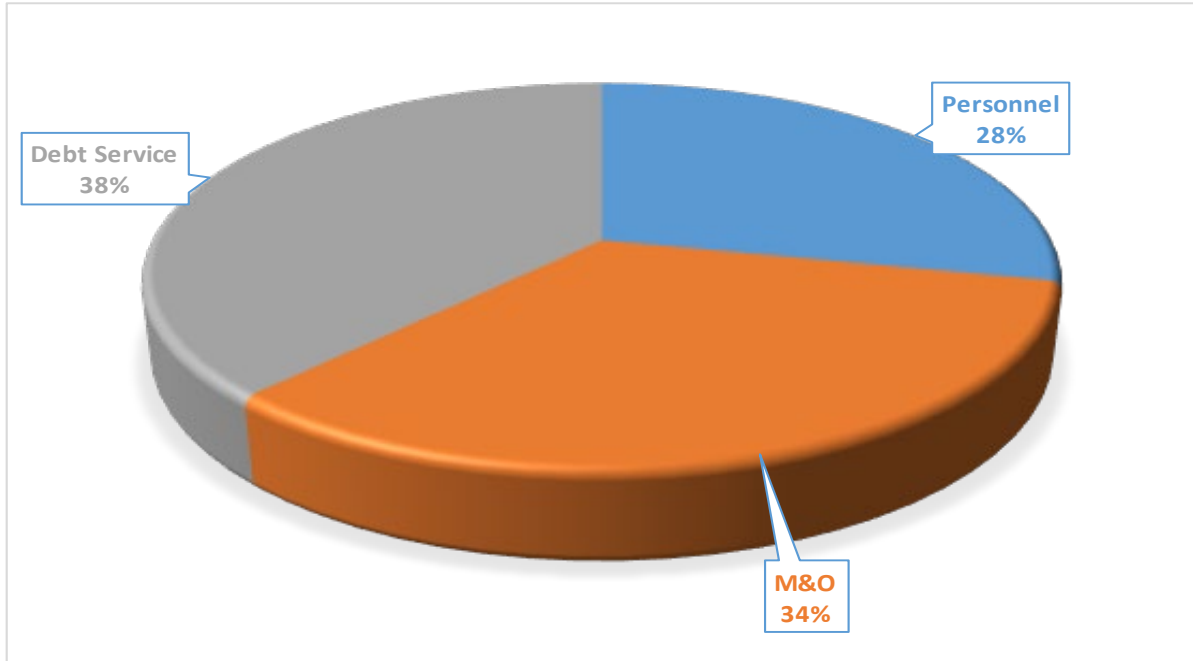
Water Fund	\$ 1,769,138.29	\$ 1,703,306.05	\$ 1,291,395.54	\$ 1,446,966.24
Sewer Fund	\$ 454,163.79	\$ 446,701.04	\$ 474,228.79	\$ 520,578.00
Debt Service	\$ 909,470.24	\$ 892,464.00	\$ 1,200,978.00	\$ 1,204,979.40
TOTAL EXPENDITURES	\$ 3,132,772.32	\$ 3,042,471.09	\$ 2,966,602.33	\$ 3,172,523.64



38% 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	\$ 900,068.00
M&O	\$ 1,067,476.24
Debt Service	\$ 1,204,979.40



Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
WATER FUND EXPENSES						
WATER DEPARTMENT						
102-51001-017	SALARIES & WAGES SUP	\$ 218,051.00	\$ 129,055.48	\$ 209,238.00	\$ 209,238.00	\$ 146,042.07
102-51010-017	SALARIES & WAGES LAB	\$ 249,443.00	\$ 229,868.00	\$ 240,542.00	\$ 240,542.00	\$ 277,592.35
102-51020-017	OVERTIME	\$ 8,000.00	\$ 12,144.74	\$ 8,000.00	\$ 15,760.00	\$ 7,106.29
102-51030-017	LONGEVITY	\$ 6,417.00	\$ 5,040.00	\$ 6,080.00	\$ 6,080.00	\$ 4,914.00
102-51100-017	CONTRIBUTIONS TO TRM	\$ 51,443.00	\$ 40,069.41	\$ 49,508.00	\$ 49,508.00	\$ 15,188.75
102-51110-017	FICA EXPENSE	\$ 28,390.00	\$ 22,527.63	\$ 27,237.00	\$ 27,237.00	\$ 26,022.31
102-51115-017	MEDICARE EXPENSE	\$ 6,647.00	\$ 5,268.60	\$ 6,370.00	\$ 6,370.00	\$ 6,085.76
102-51120-017	AUTO ALLOWANCE	\$ 2,160.00	\$ 1,800.00	\$ 2,160.00	\$ 2,160.00	\$ 2,070.00
102-51150-017	UNEMPLOYMENT TAX EXP	\$ 2,558.00	\$ 105.80	\$ 2,558.00	\$ 2,558.00	\$ 563.08
102-51210-017	INSURANCE - MEDICAL	\$ 89,108.00	\$ 69,728.32	\$ 101,987.00	\$ 101,987.00	\$ 91,599.38
102-51216-017	DEDUCTIBLE REIMBURSE					\$ 404.39
102-51220-017	INSURANCE - WORKERS	\$ 13,807.00	\$ 3,730.54	\$ 10,393.00	\$ 3,730.54	\$ 7,458.00
102-51225-017	TELEMEDICINE EXPENSE	\$ 1,036.00	\$ 810.00	\$ 914.00	\$ 914.00	\$ 914.00
102-51230-017	MISC EMPLOYEE INSURA	\$ 1,000.00	\$ (662.28)	\$ 5,000.00	\$ 5,000.00	\$ (844.21)
102-51235-017	HEALTH SAVINGS PLAN					\$ 1,321.01
	PERSONNEL SERVICES	\$ 678,060.00	\$ 519,486.24	\$ 669,987.00	\$ 671,084.54	\$ 586,437.18
102-52050-017	OFFICE SUPPLIES	\$ 1,000.00	\$ 752.76	\$ 1,500.00	\$ 760.00	\$ 1,816.30
102-52100-017	CHEMICALS - GENERAL	\$ 1,800.00	\$ 1,467.69	\$ 1,500.00	\$ 1,650.00	\$ 203.66
102-52105-017	FLUORIDATION SYSTEM			\$ 2,000.00		\$ 1,040.40
102-52106-017	CHEMICALS - SEQUESTI	\$ 11,000.00	\$ 6,034.10	\$ 11,000.00	\$ 11,000.00	\$ 10,670.74
102-52110-017	CHEMICALS - CHLORINE	\$ 10,000.00	\$ 5,762.64	\$ 10,000.00	\$ 10,000.00	\$ 9,677.25
102-52115-017	CHEMICALS - WEED CON	\$ 900.00	\$ 159.90	\$ 900.00	\$ 900.00	
102-52200-017	FUEL - GASOLINE	\$ 20,000.00	\$ 15,852.21	\$ 24,000.00	\$ 18,000.00	\$ 23,895.35
102-52205-017	FUEL - DIESEL	\$ 6,000.00	\$ 4,158.31		\$ 5,500.00	\$ 7,460.57
102-52210-017	AUTOMOTIVE SUPPLIES	\$ 700.00	\$ 153.52	\$ 700.00	\$ 500.00	\$ 637.32
102-52400-017	CLEANING/SANITATION	\$ 800.00	\$ 411.74	\$ 800.00	\$ 600.00	\$ 258.32
102-52500-017	CLOTHING SUPPLIES	\$ 3,000.00	\$ 2,894.71	\$ 3,000.00	\$ 3,000.00	\$ 2,593.13
102-52520-017	TRAFFIC CONTROL DEVI	\$ 500.00		\$ 500.00	\$ 500.00	
102-52545-017	SAFETY EQUIPMENT	\$ 6,000.00	\$ 10,550.22	\$ 2,000.00	\$ 10,406.00	\$ 1,717.80
102-52600-017	OPERATING SUPPLIES	\$ 5,200.00	\$ 4,539.04	\$ 4,800.00	\$ 4,800.00	\$ 6,699.97
	OPERATING EXPENSES	\$ 66,900.00	\$ 52,736.84	\$ 62,700.00	\$ 67,616.00	\$ 66,670.81
102-53005-017	ACCOUNTING & AUDITIN	\$ 6,300.00	\$ 5,871.00	\$ 5,871.00	\$ 5,871.00	\$ 5,700.00
102-53010-017	LEGAL SERVICES	\$ 1,000.00	\$ 818.75		\$ 500.00	\$ 293.75
102-53015-017	SURVEY/EASEMENT FEE	\$ 10,000.00				
102-53020-017	ENGINEERING FEES	\$ 15,000.00	\$ 50.00	\$ 15,000.00	\$ 100.00	\$ 13,672.75
102-53020-017-100213	ENGINEERING FEES		\$ 300.00	\$ 4,750.00	\$ 4,750.00	\$ 6,650.00
102-53020-017-MN171	ENGINEERING FEES			\$ 32,617.73		
102-53020-017-MN175	ENGINEERING FEES		\$ 2,945.00		\$ 2,945.00	
102-53030-017-MN171	CONSTRUCTION CONTRAC			\$ 19,242.81		
102-53033-017	MARKETING/ADVERTISIN	\$ 1,000.00	\$ 540.00	\$ 500.00	\$ 750.00	\$ 910.71
102-53035-017	OTHER PROFESSIONAL S	\$ 30,000.00	\$ 14,303.38	\$ 95,000.00	\$ 18,500.00	\$ 27,062.29
102-53070-017	TEMPORARY STAFFING S	\$ 2,000.00		\$ 5,000.00		
102-53200-017	COMMUNICATIONS - TEL	\$ 6,000.00	\$ 4,287.59	\$ 8,500.00	\$ 5,500.00	\$ 5,426.45
102-53220-017	POSTAGE	\$ 13,000.00	\$ 9,604.61	\$ 11,500.00	\$ 12,800.00	\$ 13,175.65
102-53230-017	UTILITIES-GAS/ELECTR	\$ 42,000.00	\$ 35,352.58	\$ 40,000.00	\$ 42,000.00	\$ 42,141.27
102-53300-017	SCHOOLS/CONVENTION/T	\$ 8,000.00	\$ 7,246.74	\$ 6,000.00	\$ 8,000.00	\$ 7,884.91
102-53310-017	FREIGHT	\$ 100.00	\$ 800.00	\$ 100.00	\$ 100.00	
102-53330-017	PRINTING & BONDING	\$ 100.00		\$ 100.00	\$ 100.00	\$ 184.00
102-53335-017	COPY MACHINE MAINTEN	\$ 1,000.00	\$ 1,122.25	\$ 800.00	\$ 1,300.00	\$ 1,115.08
102-53340-017	INSURANCE - LIABILIT	\$ 10,000.00	\$ 9,427.00	\$ 9,427.00	\$ 9,427.00	\$ 8,570.00
102-53500-017	DUES & SUBSCRIPTIONS	\$ 1,000.00	\$ 590.44	\$ 1,000.00	\$ 800.00	\$ 165.00
102-53505-017	BANK SERVICE CHARGES	\$ 550.00	\$ 494.96	\$ 500.00	\$ 525.00	\$ 645.96

Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
WATER FUND EXPENSES						
102-53550-017	COMPUTER SOFTWARE &	\$ 26,956.24	\$ 32,437.81	\$ 20,000.00	\$ 20,000.00	\$ 19,352.50
102-53555-017	EQUIPMENT LEASES & R	\$ 3,000.00	\$ 2,830.73	\$ 2,000.00	\$ 3,000.00	\$ 2,291.65
102-53609-017	STATE FEES	\$ 10,000.00	\$ 6,821.10	\$ 10,000.00	\$ 8,900.00	\$ 7,148.85
	CONTRACTUAL SERVICES	\$ 187,006.24	\$ 135,843.94	\$ 287,908.54	\$ 145,868.00	\$ 162,390.82
102-54050-017	BUILDING REPAIR	\$ 3,500.00	\$ 321.90	\$ 4,500.00	\$ 2,000.00	\$ 979.08
102-54100-017	VALVE REPAIR	\$ 1,000.00	\$ 1,285.00	\$ 1,000.00	\$ 1,500.00	\$ 5,732.40
102-54110-017	SANITARY SEWER REPAI	\$ 12,000.00	\$ 8,724.78	\$ 8,000.00	\$ 11,500.00	\$ 7,955.89
102-54120-017	STORAGE TANK REPAIR	\$ 30,000.00	\$ 4,697.00	\$ 30,000.00	\$ 6,500.00	\$ 15,442.00
102-54130-017	LIFT STATION REPAIR	\$ 10,000.00	\$ 12,714.72	\$ 10,000.00	\$ 17,000.00	\$ 1,718.39
102-54140-017	WATER WELLS REPAIR	\$ 20,000.00	\$ 15,629.19	\$ 40,000.00	\$ 20,000.00	\$ 8,197.11
102-54150-017	BOOSTER STATIONS REP	\$ 12,000.00	\$ 8,613.40	\$ 12,000.00	\$ 10,500.00	\$ 561.86
102-54170-017	FENCE REPAIR	\$ 1,000.00	\$ 3,247.50		\$ 3,247.50	
102-54180-017	REPAIR CLAMPS	\$ 7,000.00	\$ 4,163.11	\$ 7,000.00	\$ 7,000.00	\$ 8,402.38
102-54205-017	CRUSHED ROCK	\$ 10,000.00	\$ 6,359.00	\$ 10,000.00	\$ 8,000.00	\$ 9,736.77
102-54500-017	OTHER REPAIR	\$ 1,000.00	\$ 255.73	\$ 6,000.00	\$ 200.00	\$ 5,234.13
102-55015-017	SCADA SYSTEM REPAIR	\$ 1,000.00				
102-55020-017	MACHINERY & TOOL REP	\$ 11,000.00	\$ 10,227.95	\$ 11,000.00	\$ 13,000.00	\$ 4,368.70
102-55040-017	AUTO/TRUCK REPAIR	\$ 10,000.00	\$ 2,401.95	\$ 10,000.00	\$ 5,000.00	\$ 8,438.47
102-55100-017	HEATING & COOLING RE	\$ 2,500.00		\$ 2,500.00		
102-55135-017	FIRE HYDRANTS REPAIR	\$ 300.00	\$ 307.14		\$ 300.00	
102-55150-017	SERVICE LINES REPAIR	\$ 27,000.00	\$ 19,255.28	\$ 25,000.00	\$ 25,000.00	\$ 23,891.94
102-55170-017	CHLORINATORS REPAIR	\$ 4,000.00	\$ 2,869.52	\$ 3,600.00	\$ 3,600.00	\$ 2,077.68
102-55300-017	MINOR TOOLS & EQUIPM	\$ 11,000.00	\$ 2,696.29	\$ 11,000.00	\$ 8,000.00	\$ 67.13
102-55500-017	BAD DEBT EXPENSE	\$ 1,700.00	\$ 710.72	\$ 1,700.00	\$ 1,700.00	\$ 10,138.20
102-55600-017	DEPRECIATION EXPENSE					\$ 674,137.74
	REPAIRS	\$ 176,000.00	\$ 104,480.18	\$ 193,300.00	\$ 144,047.50	\$ 787,079.87
102-56455-017	WATER TAPS	\$ 20,000.00	\$ 22,845.25	\$ 10,000.00	\$ 25,000.00	\$ 10,874.52
102-56505-017	EQUIPMENT	\$ 210,000.00	\$ 74.99		\$ 80.00	\$ 445.34
102-56550-017	COMPUTER EQUIPMENT	\$ 1,500.00	\$ 600.00		\$ 600.00	\$ 4,246.39
102-56700-017	VEHICLES PURCHASE	\$ 35,000.00	\$ 44,463.00	\$ 35,000.00	\$ 44,463.00	
102-56820-017	STREETS & ALLEYS	\$ 12,000.00	\$ 4,818.36	\$ 12,000.00	\$ 12,000.00	\$ 17,249.16
102-56845-017	WATER METERS	\$ 55,000.00	\$ 89,240.78	\$ 15,000.00	\$ 92,000.00	\$ 67,911.96
102-56850-017	FIRE HYDRANTS	\$ 5,500.00	\$ 1,800.00	\$ 5,500.00	\$ 2,500.00	
	CAPITAL EXPENDITURES	\$ 339,000.00	\$ 163,842.38	\$ 77,500.00	\$ 176,643.00	\$ 100,727.37
	*Total Water Department	\$ 1,446,966.24	\$ 976,389.58	\$ 1,291,395.54	\$ 1,205,259.04	\$ 1,703,306.05

Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
WATER FUND EXPENSES						
WASTEWATER DEPARTMENT						
102-51001-018	SALARIES & WAGES SUP	\$ 26,775.00	\$ 24,143.25	\$ 25,500.00	\$ 25,500.00	\$ 45,380.51
102-51010-018	SALARIES & WAGES LAB	\$ 126,066.00	\$ 102,145.66	\$ 124,992.00	\$ 124,992.00	\$ 91,105.26
102-51020-018	OVERTIME	\$ 1,704.00	\$ 286.63	\$ 1,704.00	\$ 1,704.00	\$ 534.99
102-51030-018	LONGEVITY	\$ 1,097.00	\$ 574.00	\$ 729.00	\$ 729.00	\$ 1,085.00
102-51100-018	CONTRIBUTIONS TO TRM	\$ 16,826.00	\$ 13,465.34	\$ 16,575.00	\$ 16,575.00	\$ 3,203.45
102-51110-018	FICA EXPENSE	\$ 9,297.00	\$ 7,090.16	\$ 9,126.00	\$ 9,126.00	\$ 8,029.44
102-51115-018	MEDICARE EXPENSE	\$ 2,174.00	\$ 1,658.17	\$ 2,134.00	\$ 2,134.00	\$ 1,877.91
102-51120-018	AUTO ALLOWANCE					
102-51150-018	UNEMPLOYMENT TAX EXP	\$ 832.00	\$ 36.64	\$ 832.00	\$ 832.00	\$ 159.49
102-51210-018	INSURANCE - MEDICAL	\$ 29,972.00	\$ 29,059.87	\$ 27,906.00	\$ 27,906.00	\$ 27,457.75
102-51220-018	INSURANCE - WORKERS	\$ 6,928.00	\$ 6,822.00	\$ 3,129.00	\$ 6,822.00	\$ 3,343.00
102-51225-018	TELEMEDICINE EXPENSE	\$ 337.00	\$ 270.00	\$ 297.00	\$ 297.00	\$ 302.00
102-51235-018	HEALTH SAVINGS PLAN					\$ 478.94
	PERSONNEL SERVICES	\$ 222,008.00	\$ 185,551.72	\$ 212,924.00	\$ 216,617.00	\$ 182,957.74
102-52050-018	OFFICE SUPPLIES	\$ 300.00	\$ 109.04	\$ 300.00	\$ 300.00	\$ 280.32
102-52060-018	OFFICE EQUIPMENT					\$ 1,000.00
102-52100-018	CHEMICALS - GENERAL	\$ 15,000.00	\$ 6,536.88	\$ 15,000.00	\$ 10,000.00	\$ 9,432.00
102-52200-018	FUEL - GASOLINE	\$ 3,500.00	\$ 1,943.90	\$ 3,500.00	\$ 3,000.00	\$ 2,706.21
102-52210-018	AUTOMOTIVE SUPPLIES	\$ 150.00	\$ 46.48	\$ 150.00	\$ 150.00	\$ 22.98
102-52300-018	LABORATORY SUPPLIES	\$ 20,000.00	\$ 16,985.03	\$ 15,000.00	\$ 18,000.00	\$ 13,983.11
102-52400-018	CLEANING/SANITATION	\$ 250.00	\$ 128.20	\$ 150.00	\$ 150.00	\$ 132.07
102-52500-018	CLOTHING SUPPLIES	\$ 1,500.00	\$ 962.52	\$ 1,500.00	\$ 1,000.00	\$ 1,012.85
102-52545-018	SAFETY EQUIPMENT	\$ 500.00	\$ 450.00	\$ 300.00	\$ 450.00	\$ 268.22
102-52600-018	OPERATING SUPPLIES	\$ 2,500.00	\$ 3,557.21	\$ 1,800.00	\$ 4,000.00	\$ 1,090.52
	OPERATING EXPENSES	\$ 43,700.00	\$ 30,719.26	\$ 37,700.00	\$ 37,050.00	\$ 29,928.28
102-53005-018	ACCOUNTING & AUDITIN	\$ 2,650.00	\$ 3,090.00	\$ 3,090.00	\$ 3,090.00	\$ 3,090.00
102-53020-018	ENGINEERING FEES	\$ 3,000.00	\$ 460.00	\$ 3,000.00	\$ 460.00	\$ 2,496.75
102-53020-018-MN172	ENGINEERING FEES			\$ 3,144.79		
102-53030-018	CONSTRUCTION CONTRAC					
102-53050-018	PROFESSIONAL SERVICE	\$ 10,000.00	\$ 7,988.00	\$ 10,000.00	\$ 7,300.00	\$ 18,014.91
102-53200-018	COMMUNICATIONS - TEL	\$ 2,500.00	\$ 3,907.99	\$ 2,500.00	\$ 4,000.00	\$ 3,690.11
102-53230-018	UTILITIES-GAS/ELECTR	\$ 125,000.00	\$ 105,140.96	\$ 90,000.00	\$ 124,000.00	\$ 115,396.43
102-53300-018	SCHOOLS/CONVENTION/T	\$ 2,200.00	\$ 1,428.75	\$ 2,200.00	\$ 2,200.00	\$ 792.36
102-53310-018	FREIGHT	\$ 300.00	\$ 630.00	\$ 300.00	\$ 800.00	
102-53335-018	COPY MACHINE MAINTEN	\$ 50.00	\$ 25.80		\$ 25.00	\$ 7.55
102-53340-018	INSURANCE - LIABILIT	\$ 16,995.00	\$ 16,995.00	\$ 16,995.00	\$ 16,995.00	\$ 15,450.00
102-53500-018	DUES & SUBSCRIPTIONS	\$ 200.00		\$ 200.00	\$ 130.00	\$ 130.00
102-53550-018	COMPUTER SOFTWARE &	\$ 2,675.00	\$ 5,350.00	\$ 2,675.00	\$ 2,675.00	
102-53609-018	STATE FEES	\$ 16,100.00	\$ 13,909.67	\$ 16,100.00	\$ 14,000.00	\$ 13,909.67
102-53617-018	SLUDGE REMOVAL	\$ 19,000.00	\$ 12,080.20	\$ 19,200.00	\$ 15,500.00	\$ 19,275.25
	CONTRACTUAL SERVICES	\$ 200,670.00	\$ 171,006.37	\$ 169,404.79	\$ 191,175.00	\$ 192,253.03

Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
WATER FUND EXPENSES						
WASTEWATER DEPARTMENT						
102-54050-018	BUILDING REPAIR	\$ 5,000.00	\$ 890.36	\$ 5,000.00	\$ 2,000.00	\$ 1,250.00
102-54160-018	WASTEWATER PLANT REP	\$ 30,000.00	\$ 25,787.97	\$ 30,000.00	\$ 30,000.00	\$ 37,629.37
102-55015-018	SCADA SYSTEM REPAIR	\$ 1,000.00				
102-55020-018	MACHINERY & TOOL REP	\$ 15,000.00	\$ 3,673.93	\$ 15,000.00	\$ 15,000.00	\$ 897.55
102-55040-018	AUTO/TRUCK REPAIR	\$ 200.00	\$ 78.86	\$ 500.00	\$ 200.00	\$ 55.39
102-55100-018	HEATING & COOLING RE	\$ 1,000.00	\$ 185.00	\$ 1,000.00	\$ 1,000.00	\$ 165.00
102-55300-018	MINOR TOOLS & EQUIPM	\$ 2,000.00	\$ 638.01	\$ 2,700.00	\$ 1,500.00	\$ 548.94
102-55400-018	CONTINGENCY					
	REPAIRS	\$ 54,200.00	\$ 31,254.13	\$ 54,200.00	\$ 49,700.00	\$ 40,546.25
102-56550-018	COMPUTER EQUIPMENT					\$ 1,015.74
	CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 1,015.74
	*Total Wastewater	\$ 520,578.00	\$ 418,531.48	\$ 474,228.79	\$ 494,542.00	\$ 446,701.04

Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
WATER FUND EXPENSES						
TRANSFERS/OTHER EXPENDITURES						
102-58400-900	TRANSFER OUT OTHER F					
102-58500-900	TRANSFER OUT - I&S	\$ 482,004.40	\$ 149,200.50	\$ 1,200,978.00	\$ 1,200,978.00	\$ 205,824.00
102-58595-900	TRANSFER OUT - 2009					
102-58610-900	TRANSFER OUT - 2014	\$ 96,900.00	\$ 77,925.00			\$ 105,900.00
102-58650-900	TRANSFER OUT - 2014	\$ 400,225.00	\$ 289,762.50			\$ 378,190.00
102-58700-900	TRANSFER OUT - 2017	\$ 225,850.00	\$ 384,825.00			\$ 202,550.00
	TOTAL DEBT SERVICE	\$ 1,204,979.40	\$ 901,713.00	\$ 1,200,978.00	\$ 1,200,978.00	\$ 892,464.00
	*Total Transfers	\$ 1,204,979.40	\$ 901,713.00	\$ 1,200,978.00	\$ 1,200,978.00	\$ 892,464.00



MINEOLA ECONOMIC DEVELOPMENT CORP

Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
	MEDC BUDGET RECAP					
Revenues						
	*Total Revenue	\$ (1,302,053.33)	\$ (1,010,040.10)	\$ (1,457,677.08)	\$ (1,190,282.06)	\$ (981,642.64)
Expenses						
	*Total Expenditures	\$ 1,302,053.33	\$ 526,175.35	\$ 1,457,677.08	\$ 930,814.52	\$ 732,566.59
	Under/(Over)	\$ -	\$ (483,864.75)	\$ -	\$ (259,467.54)	\$ (249,076.05)

The Mineola Economic Development Corporation is an organization founded specifically to attract 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 \$1,302,053.33 in revenues and expenditures, presenting a balanced budget.

Mineola EDC Special Projects

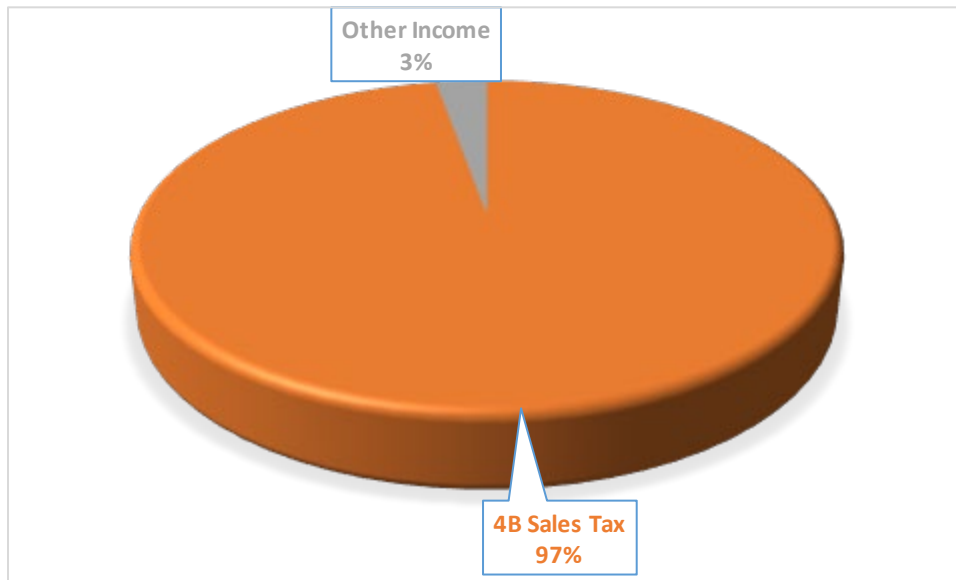
Mineola Economic Development budget was approved by their Board of Directors on August 3, 2023. The following projects were approved:

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	524,225	Bond Repayment
Economic Incentive Agreements	200,000	Hotel incentive, other incentives
Wood County Airport	253,726	Personnel, Maintenance & Operations

MINEOLA ECONOMIC DEVELOPMENT CORP

REVENUE SUMMARY

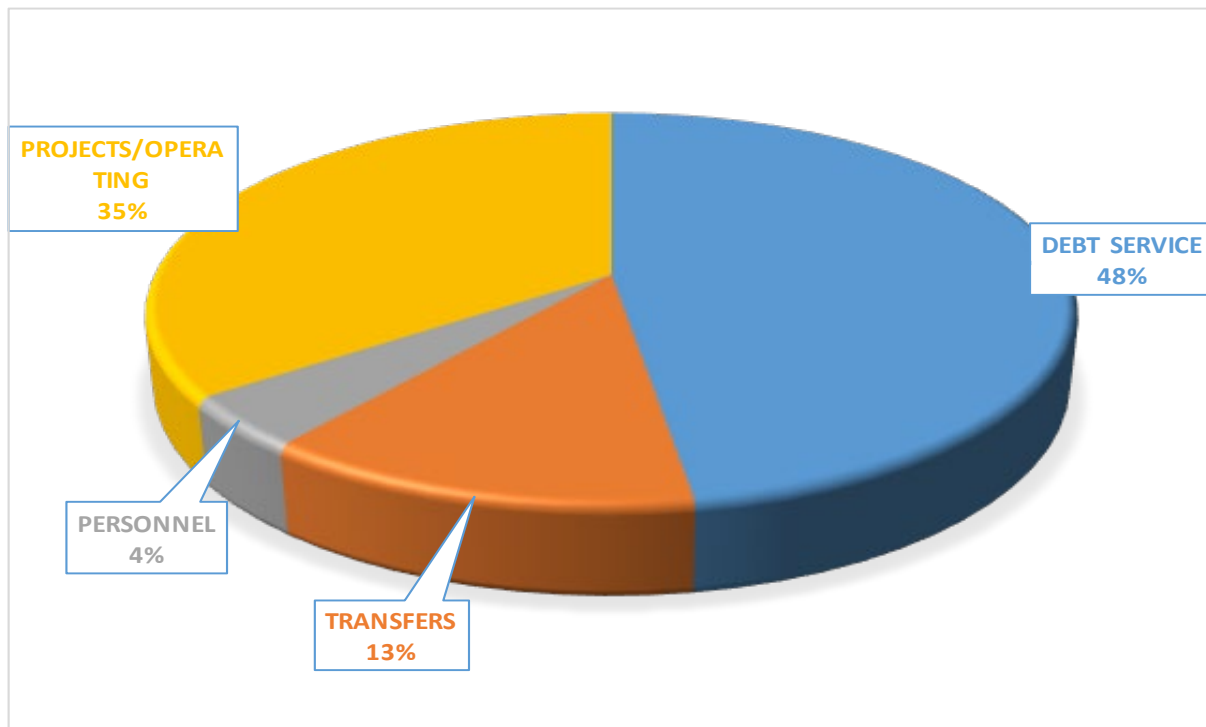
CATEGORIES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2024 PROPOSED BUDGET
REVENUES				
4B Sales Tax	\$ 876,298.26	\$ 979,768.32	\$ 918,273.00	\$ 1,071,146.00
Other Income	\$ 30,616.23	\$ 1,874.32	\$ 1,366,404.08	\$ 30,907.33
TOTAL REVENUE	\$ 906,914.49	\$ 981,642.64	\$ 2,284,677.08	\$ 1,102,053.33



MINEOLA ECONOMIC DEVELOPMENT CORP

EXPENSES PER TYPE

CATEGORIES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2024 PROPOSED BUDGET
EXPENDITURES				
DEBT SERVICE	\$ 275,287.52	\$ 286,238.00	\$ 275,038.00	\$ 524,225.00
TRANSFERS	\$ 140,000.00	\$ 194,561.62	\$ 145,435.00	\$ 145,435.00
PERSONNEL	\$ 40,773.36	\$ 43,363.19	\$ 45,537.00	\$ 46,863.00
PROJECTS/OPERATING	\$ 98,441.39	\$ 208,403.78	\$ 991,667.08	\$ 385,530.33
TOTAL EXPENDITURES	\$ 554,502.27	\$ 732,566.59	\$ 1,457,677.08	\$ 1,102,053.33



Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 115	MINEOLA ECONOMIC DEVELOPMENT CORP					
	REVENUES					
115-42180-000	INTEREST INCOME	\$ (25,000.00)	\$ (18,537.78)	\$ (500.00)	\$ (27,000.00)	\$ (674.32)
115-42185-000	INTEREST INCOME - LO	\$ (4,707.33)	\$ (3,348.24)		\$ (4,238.98)	
115-42301-000	DONATIONS - MISC		\$ (137,704.08)	\$ (137,704.08)	\$ (137,704.08)	
115-43545-000	PRIOR YEAR EXCESS	\$ (200,000.00)				
115-43600-000	TRANSFER IN					
115-43635-000	TRANSFER IN - SALES	\$ (1,071,146.00)	\$ (850,450.00)	\$ (918,273.00)	\$ (1,020,139.00)	\$ (979,768.32)
115-44130-000	LEASES	\$ (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					
	*Total Revenue	\$ (1,302,053.33)	\$ (1,010,040.10)	\$ (1,457,677.08)	\$ (1,190,282.06)	\$ (981,642.64)
	EXPENDITURES					
115-51001-019	SALARIES & WAGES SUP	\$ 33,836.00	\$ 26,330.97	\$ 32,112.00	\$ 32,112.00	\$ 31,186.36
115-51030-019	LONGEVITY	\$ 630.00	\$ 630.00	\$ 630.00	\$ 630.00	\$ 630.00
115-51100-019	CONTRIBUTIONS TO TRM	\$ 4,003.00	\$ 3,052.62	\$ 3,825.00	\$ 3,825.00	\$ 3,559.09
115-51110-019	FICA EXPENSE	\$ 2,204.00	\$ 1,708.66	\$ 2,123.00	\$ 2,123.00	\$ 1,936.55
115-51115-019	MEDICARE EXPENSE	\$ 523.00	\$ 399.45	\$ 497.00	\$ 497.00	\$ 452.97
115-51120-019	AUTO ALLOWANCE	\$ 2,160.00	\$ 1,800.00	\$ 2,160.00	\$ 2,160.00	\$ 2,070.00
115-51150-019	UNEMPLOYMENT TAX EXP	\$ 76.00	\$ 2.70	\$ 76.00	\$ 76.00	\$ 40.30
115-51210-019	INSURANCE - MEDICAL	\$ 3,150.00	\$ 2,943.42	\$ 3,704.00	\$ 3,704.00	\$ 3,352.75
115-51220-019	INSURANCE - WORKERS	\$ 150.00	\$ 83.00	\$ 83.00	\$ 83.00	\$ 79.00
115-51225-019	TELEMEDICINE EXPENSE	\$ 31.00	\$ 90.00	\$ 27.00	\$ 27.00	\$ 27.00
115-51230-019	MISC EMPLOYEE INSURA	\$ 100.00		\$ 300.00	\$ 300.00	\$ (20.11)
115-51235-019	HEALTH SAVINGS PLAN					\$ 49.28
	PERSONNEL SERVICE	\$ 46,863.00	\$ 37,040.82	\$ 45,537.00	\$ 45,537.00	\$ 43,363.19
115-52050-019	OFFICE SUPPLIES	\$ 500.00	\$ 219.99	\$ 500.00	\$ 500.00	\$ 558.95
115-52060-019	OFFICE EQUIPMENT	\$ 500.00	\$ 218.96	\$ 1,000.00	\$ 150.00	\$ 259.99
	OPERATING SUPPLIES	\$ 1,000.00	\$ 438.95	\$ 1,500.00	\$ 650.00	\$ 818.94
115-53005-019	ACCOUNTING & AUDITIN	\$ 6,625.00	\$ 6,044.00	\$ 6,044.00	\$ 6,044.00	\$ 6,044.00
115-53010-019	LEGAL SERVICES					\$ 58.75
115-53020-019-	ENGINEERING FEES		\$ 7,701.52	\$ 64,960.88	\$ 10,000.00	
115-53033-019	MARKETING/ADVERTISIN	\$ 30,000.00	\$ 15,799.29	\$ 30,000.00	\$ 30,000.00	\$ 9,854.24
115-53050-019	PROFESSIONAL SERVICE	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 11,240.96
115-53200-019	COMMUNICATIONS - TEL	\$ 8,000.00	\$ 5,223.72	\$ 8,000.00	\$ 8,000.00	\$ 6,899.73
115-53230-019	UTILITIES-GAS/ELECTR	\$ 1,000.00	\$ 373.72	\$ 7,600.00	\$ 400.00	\$ 659.88
115-53300-019	SCHOOLS/CONVENTION/T	\$ 3,000.00	\$ 2,114.72	\$ 4,000.00	\$ 3,000.00	\$ 3,227.42
115-53335-019	COPY MACHINE MAINTEN	\$ 1,500.00	\$ 1,122.08	\$ 2,500.00	\$ 1,500.00	\$ 1,742.38
115-53340-019	INSURANCE - LIABILIT		\$ 660.52		\$ 660.52	
115-53402-019	ECONOMIC DEVELOPMENT	\$ 50,179.33	\$ 83,963.04	\$ 204,812.20	\$ 65,000.00	
115-53450-019	ECONOMIC DEV - SPECI	\$ 200,000.00		\$ 200,000.00		\$ 116,810.19
115-53500-019	DUES & SUBSCRIPTIONS	\$ 5,000.00	\$ 2,591.22	\$ 5,000.00	\$ 3,000.00	\$ 2,982.31
115-53550-019	COMPUTER SOFTWARE &	\$ 5,500.00	\$ 5,300.00	\$ 5,300.00	\$ 5,300.00	\$ 5,300.00
115-53621-019	INTERLOCAL - WOOD CO	\$ 253,726.00		\$ 26,300.00	\$ 26,300.00	\$ 26,300.00
115-53640-019	DOWNTOWN MAINTENANCE					\$ 130.00
115-53820-019	PROPERTY TAX EXPENSE			\$ 650.00		
	CONTRACTUAL SERVICES	\$ 574,530.33	\$ 140,893.83	\$ 575,167.08	\$ 169,204.52	\$ 191,249.86
115-54050-019	BUILDING REPAIR		\$ 4,950.00	\$ 10,000.00	\$ 4,950.00	\$ 65.00
	REPAIRS	\$ -	\$ 4,950.00	\$ 10,000.00	\$ 4,950.00	\$ 65.00

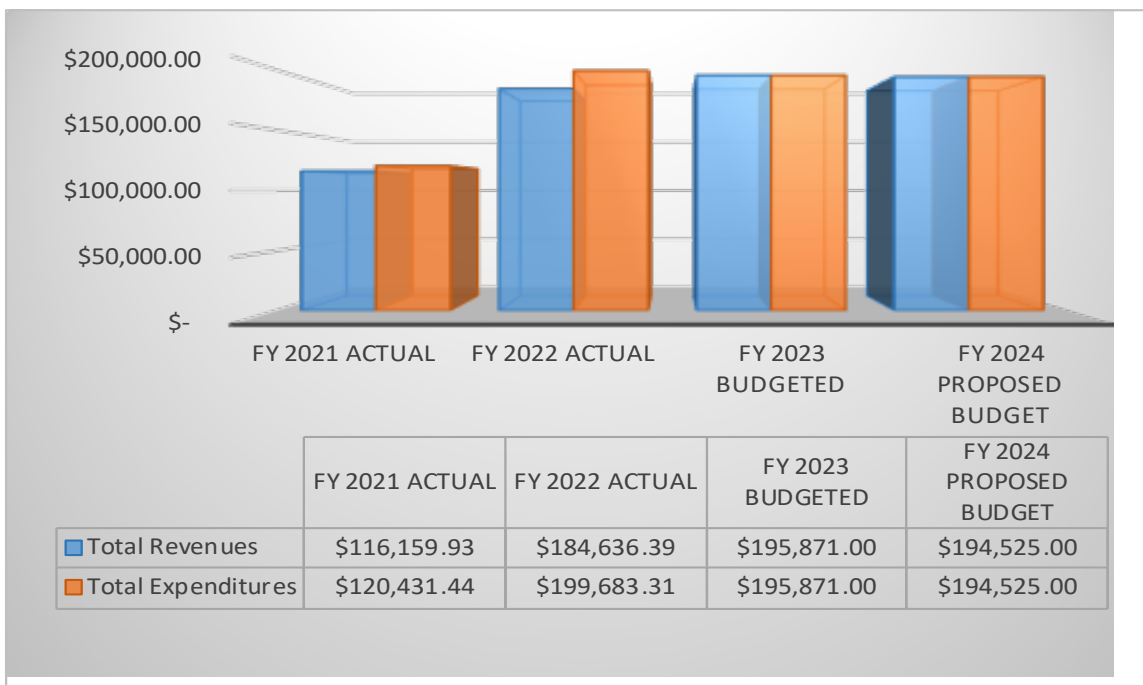
Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 115	MINEOLA ECONOMIC DEVELOPMENT CORP					
	EXPENDITURES					
115-56000-019	LAND ACQUISITION		\$ 20,000.00		\$ 285,000.00	
115-56100-019	PARK IMPROVEMENTS	\$ 10,000.00		\$ 5,000.00	\$ 5,000.00	\$ 764.98
115-56820-019-	STREETS & ALLEYS			\$ 400,000.00		
115-57200-019	LOSS ON SALE OF ASSE					\$ 15,505.00
	CAPITAL EXPENDITURES	\$ 10,000.00	\$ 20,000.00	\$ 405,000.00	\$ 290,000.00	\$ 16,269.98
115-58200-900	TRANSFER OUT - GENER	\$ 20,000.00	\$ 15,000.00	\$ 20,000.00	\$ 20,000.00	\$ 59,561.62
115-58300-900	TRANSFER OUT WATER U					\$ 15,000.00
115-58500-900	TRANSFER OUT - I&S	\$ 524,225.00	\$ 206,275.50	\$ 275,038.00	\$ 275,038.00	\$ 286,238.00
115-58800-900	TRANSFER OUT - MARKE	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
115-58850-900	TRANSFER OUT - NAT R	\$ 95,435.00	\$ 71,576.25	\$ 95,435.00	\$ 95,435.00	\$ 90,000.00
	DEBT	\$ 669,660.00	\$ 322,851.75	\$ 420,473.00	\$ 420,473.00	\$ 480,799.62
	*Total Expenditures	\$ 1,302,053.33	\$ 526,175.35	\$ 1,457,677.08	\$ 930,814.52	\$ 732,566.59



NATURAL RESOURCES

NATURAL RESOURCES/NATURE PRESERVE
SUMMARY OF REVENUES AND EXPENDITURES

CATEGORIES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2024 PROPOSED BUDGET
Total Revenues	\$ 116,159.93	\$ 184,636.39	\$ 195,871.00	\$ 194,525.00
Total Expenditures	\$ 120,431.44	\$ 199,683.31	\$ 195,871.00	\$ 194,525.00
Surplus/(Deficit)	\$ (4,271.51)	\$ (15,046.92)	\$ -	\$ -



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.

Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
NATURAL RESOURCES BUDGET RECAP						
Revenues						
	*Total Revenue	\$ (194,525.00)	\$ (165,003.89)	\$ (195,871.00)	\$ (211,229.91)	\$ (184,636.39)
Expenses						
	*Total Expenses	\$ 194,525.00	\$ 153,744.33	\$ 195,871.00	\$ 196,196.43	\$ 199,683.31
	Under/(Over)	\$ -	\$ (11,259.56)	\$ -	\$ (15,033.48)	\$ 15,046.92

Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 118	PARKS AND OPEN SPACES/NATURAL RESOURCES					
	REVENUES					
118-41190-000	EQUESTION TRAIL RIDI	\$ (5,000.00)	\$ (8,315.81)	\$ (3,000.00)	\$ (8,500.00)	\$ (4,499.36)
118-41195-000	PAVILION RENTAL FEES	\$ (3,000.00)	\$ (2,700.00)	\$ (2,000.00)	\$ (4,000.00)	\$ (3,866.67)
118-42180-000	INTEREST INCOME	\$ (500.00)	\$ (349.46)		\$ (500.00)	
118-42400-000	MEREDITH GRANT INCOM					
118-42403-000	DONATIONS - OTHER GI	\$ (6,000.00)	\$ (1,546.50)	\$ (5,000.00)	\$ (1,800.00)	\$ (5,075.00)
118-42404-000-DISC	DISC GOLF COURSE	\$ (100.00)	\$ (68.00)		\$ (68.00)	
118-42470-000	DONATIONS - PRESERVE					\$ (500.00)
118-43505-000	MISCELLANEOUS INCOME	\$ (500.00)	\$ (218.00)	\$ (3,886.00)	\$ (300.00)	\$ (771.00)
118-43508-000	SPECIAL PROJECTS INC	\$ (100.00)	\$ (4.37)	\$ (5,000.00)	\$ (5.00)	\$ (638.36)
118-43581-000	SPECIAL EVENTS	\$ (5,000.00)	\$ (300.00)		\$ (300.00)	\$ (400.00)
118-43585-000	MERCHANDISE SALES	\$ (1,000.00)	\$ (478.59)	\$ (50.00)	\$ (500.00)	
118-43600-000	TRANSFER IN		\$ (18,321.91)		\$ (18,321.91)	\$ (78,886.00)
118-43650-000	TRANSFER IN - GENERA	\$ (81,500.00)	\$ (61,125.00)	\$ (81,500.00)	\$ (81,500.00)	
118-43700-000	TRANSFER IN - MEDC	\$ (91,825.00)	\$ (71,576.25)	\$ (95,435.00)	\$ (95,435.00)	\$ (90,000.00)
	*Total Revenue	\$ (194,525.00)	\$ (165,003.89)	\$ (195,871.00)	\$ (211,229.91)	\$ (184,636.39)

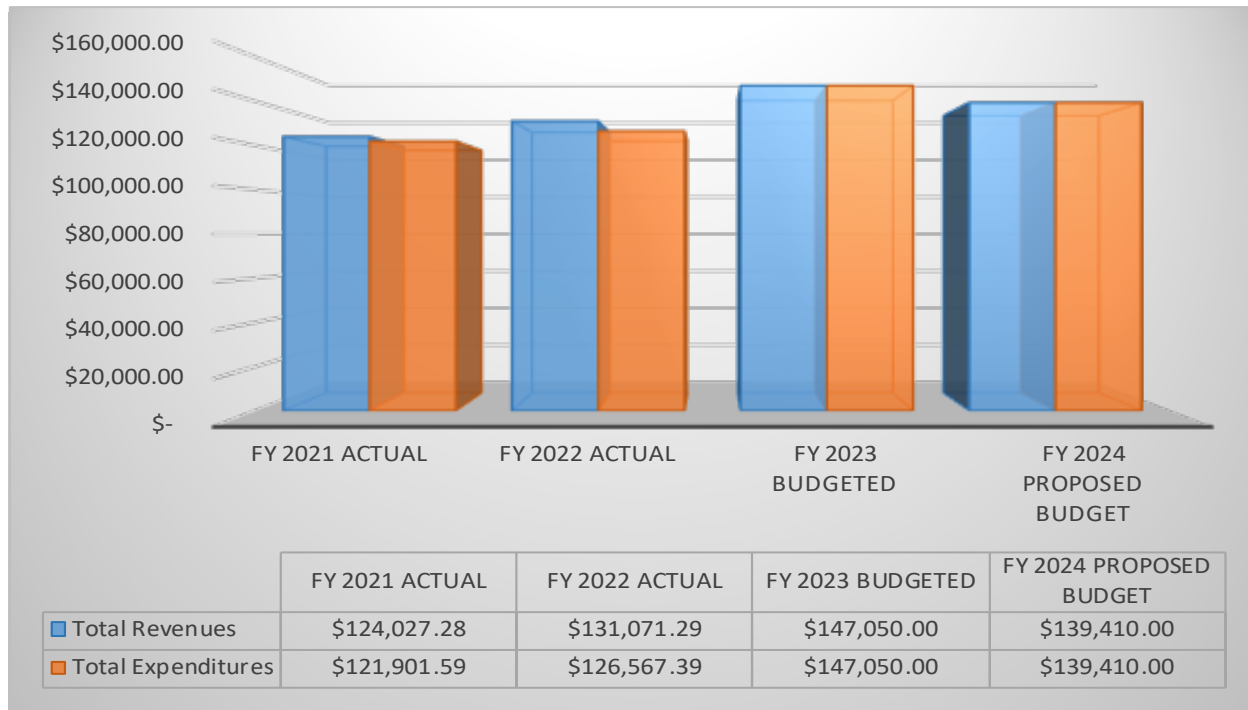
Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 118	PARKS AND OPEN SPACES/NATURAL RESOURCES					
	NATURAL RESOURCES EXPENSES					
118-51010-020	SALARIES & WAGES LAB	\$ 79,649.00	\$ 61,269.60	\$ 75,874.00	\$ 75,874.00	\$ 74,619.31
118-51020-020	OVERTIME	\$ 981.00		\$ 981.00	\$ 981.00	\$ 132.53
118-51030-020	LONGEVITY	\$ 1,470.00	\$ 1,190.00	\$ 1,302.00	\$ 1,302.00	\$ 994.00
118-51100-020	CONTRIBUTIONS TO TRM	\$ 8,866.00	\$ 6,617.99	\$ 8,459.00	\$ 8,459.00	\$ 7,999.96
118-51110-020	FICA EXPENSE	\$ 4,835.00	\$ 3,613.33	\$ 4,554.00	\$ 4,554.00	\$ 4,216.16
118-51115-020	MEDICARE EXPENSE	\$ 1,130.00	\$ 845.04	\$ 1,065.00	\$ 1,065.00	\$ 986.03
118-51150-020	UNEMPLOYMENT TAX EXP	\$ 504.00	\$ 18.00	\$ 504.00	\$ 504.00	\$ 19.68
118-51210-020	INSURANCE - MEDICAL	\$ 19,892.00	\$ 18,500.48	\$ 23,397.00	\$ 23,397.00	\$ 21,859.37
118-51220-020	INSURANCE - WORKERS	\$ 4,527.00	\$ 4,295.00	\$ 4,295.00	\$ 4,295.00	\$ 4,085.00
118-51225-020	TELEMEDICINE EXPENSE	\$ 204.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00
118-51230-020	MISC EMPLOYEE INSURA	\$ 100.00		\$ 100.00	\$ 100.00	\$ (158.84)
118-51235-020	HEALTH SAVINGS PLAN					\$ 200.00
	PERSONNEL SERVICE	\$ 122,158.00	\$ 96,529.44	\$ 120,711.00	\$ 120,711.00	\$ 115,133.20
118-52200-020	FUEL - GASOLINE	\$ 3,700.00	\$ 2,453.47	\$ 3,700.00	\$ 3,000.00	\$ 4,032.05
118-52205-020	FUEL - DIESEL	\$ 3,995.00	\$ 2,678.91	\$ 4,800.00	\$ 3,800.00	\$ 2,256.90
118-52400-020	CLEANING/SANITATION	\$ 5,200.00	\$ 4,150.62	\$ 5,200.00	\$ 5,600.00	\$ 6,029.06
118-52500-020	CLOTHING SUPPLIES	\$ 1,000.00	\$ 987.78	\$ 1,800.00	\$ 1,000.00	\$ 1,332.76
118-52600-020	OPERATING SUPPLIES	\$ 2,500.00	\$ 2,347.37	\$ 1,500.00	\$ 2,500.00	\$ 1,217.82
	OPERATING SUPPLIES	\$ 16,395.00	\$ 12,618.15	\$ 17,000.00	\$ 15,900.00	\$ 14,868.59
118-53020-020-265002	ENGINEERING FEES		\$ 9,116.80		\$ 9,116.80	\$ 3,544.20
118-53025-020	ARCHAEOLOGICAL SURVE	\$ 500.00		\$ 500.00		
118-53025-020-265002	ARCHAEOLOGICAL SURVE		\$ 2,000.00		\$ 2,000.00	
118-53033-020	MARKETING/ADVERTISIN	\$ 1,500.00	\$ 320.00	\$ 500.00	\$ 400.00	\$ 15.00
118-53035-020	OTHER PROFESSIONAL S	\$ 5,000.00	\$ 5,035.00	\$ 1,000.00	\$ 5,035.00	\$ 291.19
118-53200-020	COMMUNICATIONS - TEL	\$ 2,700.00	\$ 2,223.52	\$ 600.00	\$ 2,600.00	\$ 2,536.51
118-53230-020	UTILITIES-GAS/ELECTR	\$ 8,500.00	\$ 6,634.26	\$ 6,500.00	\$ 8,200.00	\$ 8,999.26
118-53340-020	INSURANCE - LIABILIT	\$ 1,360.00	\$ 1,360.00	\$ 1,360.00	\$ 1,360.00	\$ 1,236.00
118-53361-020	BOARD MEMBER EXPENSE	\$ 500.00	\$ 128.56	\$ 500.00	\$ 250.00	
118-53451-020	SPECIAL EVENT EXPENS	\$ 5,000.00	\$ 1,375.92	\$ 500.00	\$ 1,500.00	\$ 709.44
118-53452-020-DISC	DISC GOLF COURSE EXP			\$ 500.00		
118-53500-020	DUES & SUBSCRIPTIONS	\$ 400.00	\$ 400.00	\$ 300.00	\$ 400.00	\$ 400.00
118-53555-020	EQUIPMENT LEASES & R	\$ 100.00		\$ 550.00		\$ 170.00
118-53604-020	MERCHANDISE PURCHASE	\$ 2,000.00				
118-53611-020	ALARM & SECURITY SYS					\$ 6,303.70
118-53620-020	GROUND MAINTENANCE	\$ 12,000.00	\$ 5,763.63	\$ 15,000.00	\$ 15,000.00	\$ 9,493.20
118-53625-020	GROUND MAINT - SKATE	\$ 3,000.00	\$ 2,107.88	\$ 1,000.00	\$ 2,107.88	
118-53630-020	GROUND MAINT - PETER	\$ 2,000.00	\$ 1,994.89	\$ 1,355.00	\$ 2,000.00	
118-53635-020	GROUND MAINT - BASKE	\$ 100.00	\$ 11.94	\$ 500.00	\$ 20.00	\$ 4,990.00
118-53750-020	SPECIAL PROJECTS	\$ 1,000.00	\$ 1,494.00	\$ 1,000.00	\$ 1,494.00	\$ 1,012.00
118-53751-020	MOUNTAIN BIKING TRAI	\$ 1,500.00		\$ 3,000.00		\$ 1,171.38
	CONTRACTURAL SERVICES	\$ 47,160.00	\$ 39,966.40	\$ 34,665.00	\$ 51,483.68	\$ 40,871.88

Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 118	PARKS AND OPEN SPACES/NATURAL RESOURCES					
	NATURAL RESOURCES EXPENSES					
118-54050-020	BUILDING REPAIR	\$ 1,500.00	\$ 1,021.96	\$ 1,000.00	\$ 1,200.00	\$ 1,555.13
118-55020-020	MACHINERY & TOOL REP	\$ 500.00	\$ 584.71		\$ 1,761.89	\$ 6,267.50
118-55035-020	PETERSON PARK CONSTR	\$ 1,000.00	\$ 527.81	\$ 500.00	\$ 600.00	\$ 1,866.48
118-55040-020	AUTO/TRUCK REPAIR	\$ 1,000.00	\$ 50.98	\$ 1,500.00	\$ 100.00	\$ 174.20
118-55140-020	WINDMILL/WATER WELL	\$ 2,312.00	\$ 485.00	\$ 2,312.00	\$ 2,312.00	
118-55300-020	MINOR TOOLS & EQUIPM	\$ 1,500.00	\$ 1,232.02	\$ 1,683.00	\$ 1,400.00	\$ 431.34
	REPAIRS	\$ 7,812.00	\$ 3,902.48	\$ 6,995.00	\$ 7,373.89	\$ 10,294.65
118-56505-020	EQUIPMENT	\$ 1,000.00	\$ 402.43	\$ 16,500.00	\$ 402.43	\$ 18,321.91
118-56700-020	VEHICLES PURCHASE					\$ 68.08
118-57820-020	BASKETBALL COURT CON					\$ 125.00
118-58400-900	TRANSFER OUT OTHER F		\$ 325.43		\$ 325.43	
	CAPITAL EXPENDITURES	\$ 1,000.00	\$ 727.86	\$ 16,500.00	\$ 727.86	\$ 18,514.99
	*Total Expenses	\$ 194,525.00	\$ 153,744.33	\$ 195,871.00	\$ 196,196.43	\$ 199,683.31



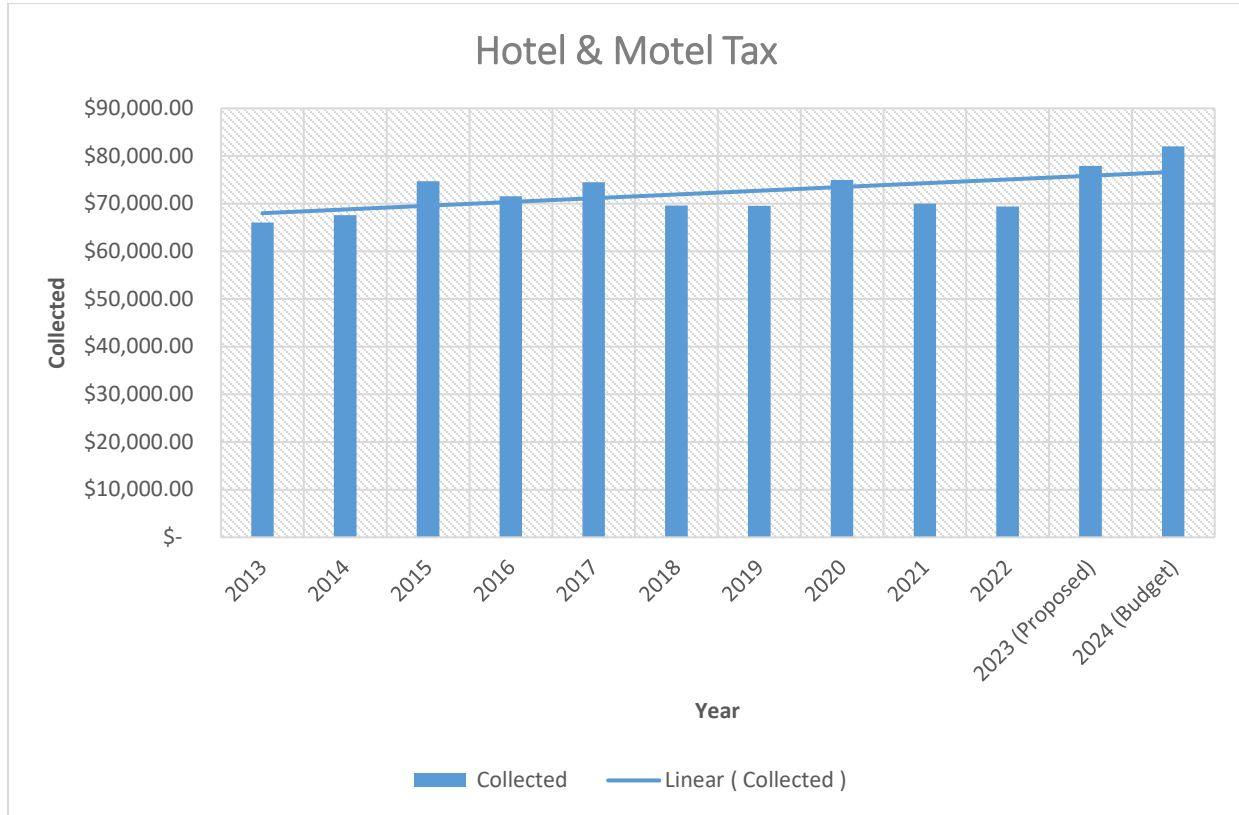
MARKETING & TOURISM

CATEGORIES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2024 PROPOSED BUDGET
Total Revenues	\$ 124,027.28	\$ 131,071.29	\$ 147,050.00	\$ 139,410.00
Total Expenditures	\$ 121,901.59	\$ 126,567.39	\$ 147,050.00	\$ 139,410.00
Surplus/(Deficit)	\$ 2,125.69	\$ 4,503.90	\$ -	\$ -



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 \$139,410, 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.

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 \$13,200 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	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 121	MARKETING/TOURISM DEPARTMENT					
	REVENUES					
121-42150-000	HOTEL/MOTEL TAX	\$ (82,000.00)	\$ (61,308.57)	\$ (72,000.00)	\$ (77,948.37)	\$ (69,379.27)
121-42180-000	INTEREST INCOME	\$ (50.00)	\$ (17.23)		\$ (30.00)	
121-43505-000	MISCELLANEOUS INCOME	\$ (1,000.00)		\$ (5,000.00)		\$ (7,863.15)
121-43581-000	SPECIAL EVENTS	\$ (5,000.00)	\$ (3,552.00)	\$ (19,000.00)	\$ (4,000.00)	\$ (2,803.87)
121-43585-000	MERCHANDISE SALES	\$ (360.00)	\$ (123.24)	\$ (50.00)	\$ (125.00)	\$ (25.00)
121-43650-000	TRANSFER IN - GENERA	\$ (21,000.00)	\$ (21,000.00)	\$ (21,000.00)	\$ (21,000.00)	\$ (21,000.00)
121-43700-000	TRANSFER IN - MEDC	\$ (30,000.00)	\$ (30,000.00)	\$ (30,000.00)	\$ (30,000.00)	\$ (30,000.00)
	*Total Revenue	\$ (139,410.00)	\$ (116,001.04)	\$ (147,050.00)	\$ (133,103.37)	\$ (131,071.29)
	EXPENDITURES					
121-51001-021	SALARIES & WAGES SUP	\$ 52,081.00	\$ 40,132.80	\$ 49,600.00	\$ 49,600.00	\$ 47,150.67
121-51030-021	LONGEVITY	\$ 280.00	\$ 133.00	\$ 196.00	\$ 196.00	
121-51100-021	CONTRIBUTIONS TO TRM	\$ 6,248.00	\$ 4,687.79	\$ 5,984.00	\$ 5,984.00	\$ 5,644.54
121-51110-021	FICA EXPENSE	\$ 3,461.00	\$ 2,636.15	\$ 3,288.00	\$ 3,288.00	\$ 3,061.02
121-51115-021	MEDICARE EXPENSE	\$ 809.00	\$ 616.52	\$ 769.00	\$ 769.00	\$ 715.89
121-51120-021	AUTO ALLOWANCE	\$ 4,800.00	\$ 4,000.00	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00
121-51150-021	UNEMPLOYMENT TAX EXP	\$ 252.00	\$ 9.00	\$ 252.00	\$ 252.00	\$ 9.00
121-51210-021	INSURANCE - MEDICAL	\$ 9,392.00	\$ 8,785.11	\$ 11,051.00	\$ 11,051.00	\$ 10,189.58
121-51220-021	INSURANCE - WORKERS	\$ 234.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 122.00
121-51225-021	TELEMEDICINE EXPENSE	\$ 102.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00
121-51230-021	MISC EMPLOYEE INSURA					\$ (73.05)
121-51235-021	HEALTH SAVINGS PLAN					\$ 193.24
	PERSONNEL SERVICE	\$ 77,659.00	\$ 61,220.37	\$ 76,160.00	\$ 76,160.00	\$ 71,902.89
121-52050-021	OFFICE SUPPLIES	\$ 500.00	\$ 183.56	\$ 500.00	\$ 500.00	\$ 17.20
121-52060-021	OFFICE EQUIPMENT	\$ 100.00		\$ 200.00		
	OPERATING EXPENSES	\$ 600.00	\$ 183.56	\$ 700.00	\$ 500.00	\$ 17.20
121-53033-021	MARKETING/ADVERTISIN	\$ 30,000.00	\$ 31,995.79	\$ 31,440.00	\$ 30,995.79	\$ 36,061.98
121-53050-021	PROFESSIONAL SERVICE					
121-53051-021	HISTORIC MARKERS					
121-53200-021	COMMUNICATIONS - TEL	\$ 500.00	\$ 1,253.81	\$ 500.00	\$ 1,300.00	\$ 687.90
121-53211-021	WEB PAGE/WEB DESIGN	\$ 2,401.00	\$ 1,175.00	\$ 3,750.00	\$ 2,000.00	\$ 1,700.00
121-53220-021	POSTAGE	\$ 50.00	\$ 26.95	\$ 50.00	\$ 50.00	\$ 42.54
121-53300-021	SCHOOLS/CONVENTION/T	\$ 3,000.00	\$ 2,573.98	\$ 3,000.00	\$ 3,000.00	\$ 3,129.43
121-53335-021	COPY MACHINE MAINTEN	\$ 1,000.00	\$ 696.11	\$ 1,000.00	\$ 1,000.00	\$ 708.45
121-53451-021	SPECIAL EVENT EXPENS	\$ 9,000.00	\$ 3,597.58	\$ 16,000.00	\$ 3,597.58	\$ 3,025.00
121-53500-021	DUES & SUBSCRIPTIONS	\$ 2,000.00	\$ 2,448.86	\$ 2,000.00	\$ 2,500.00	\$ 1,088.02
121-53550-021	COMPUTER SOFTWARE &		\$ 8,400.00			
121-53750-021	SPECIAL PROJECTS	\$ 13,200.00	\$ 12,000.00	\$ 12,450.00	\$ 12,000.00	\$ 8,203.98
	CONTRACTURAL SERVICES	\$ 61,151.00	\$ 64,168.08	\$ 70,190.00	\$ 56,443.37	\$ 54,647.30
	*Total Expenses	\$ 139,410.00	\$ 125,572.01	\$ 147,050.00	\$ 133,103.37	\$ 126,567.39
	MARKETING & TOURISM BUDGET RECAP					
Revenues						
	*Total Revenue	\$ (139,410.00)	\$ (116,001.04)	\$ (147,050.00)	\$ (133,103.37)	\$ (131,071.29)
Expenses						
	*Total Expenses	\$ 139,410.00	\$ 125,572.01	\$ 147,050.00	\$ 133,103.37	\$ 126,567.39
	Under/(Over)	\$ -	\$ 9,570.97	\$ -	\$ -	\$ (4,503.90)



MUNICIPAL COURT FUNDS

Municipal Court Special Revenue Funds

Fund	Description	Balance as of 7/2023
122	Court Building & Security Fund	\$11,437.51
123	Court Technology Fund	\$5,791.85
124	Truancy Prevention & Diversion Fund	\$14,565.37
125	Municipal Jury Fund	\$292.28

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	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 122						
Court Building & Security Fund						
Revenue						
122-42180-000	INTEREST INCOME		\$ (104.74)			
122-43600-000	TRANSFER IN	\$ (5,500.00)	\$ (5,560.56)	\$ (2,700.00)	\$ (2,700.00)	\$ (4,408.07)
	Total:	\$ (5,500.00)	\$ (5,665.30)	\$ (2,700.00)	\$ (2,700.00)	\$ (4,408.07)
Expense						
122-53611-000	ALARM & SECURITY SYS	\$ 2,000.00		\$ 100.00	\$ 100.00	
122-54050-000	BUILDING REPAIR	\$ 2,000.00		\$ 2,600.00	\$ 2,600.00	
	Total:	\$ 4,000.00	\$ -	\$ 2,700.00	\$ 2,700.00	\$ -
	Net (Revenue)/Expense	\$ (1,500.00)	\$ (5,665.30)	\$ -	\$ -	\$ (4,408.07)
Fund 123						
Court Technology						
Revenue						
123-42180-000	INTEREST INCOME		\$ (77.12)			
123-43600-000	TRANSFER IN	\$ (5,000.00)	\$ (4,687.14)	\$ (3,600.00)	\$ (3,600.00)	\$ (3,885.32)
	Total:	\$ (5,000.00)	\$ (4,764.26)	\$ (3,600.00)	\$ (3,600.00)	\$ (3,885.32)
Expenditure						
123-53335-000	COPY MACHINE MAINTEN	\$ 800.00		\$ 800.00	\$ 800.00	\$ 263.12
123-53550-000	COMPUTER SOFTWARE &	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,423.00
	Total:	\$ 3,600.00	\$ 2,800.00	\$ 3,600.00	\$ 3,600.00	\$ 2,686.12
	Net (Revenue)/Expense	\$ (1,400.00)	\$ (1,964.26)	\$ -	\$ -	\$ (1,199.20)

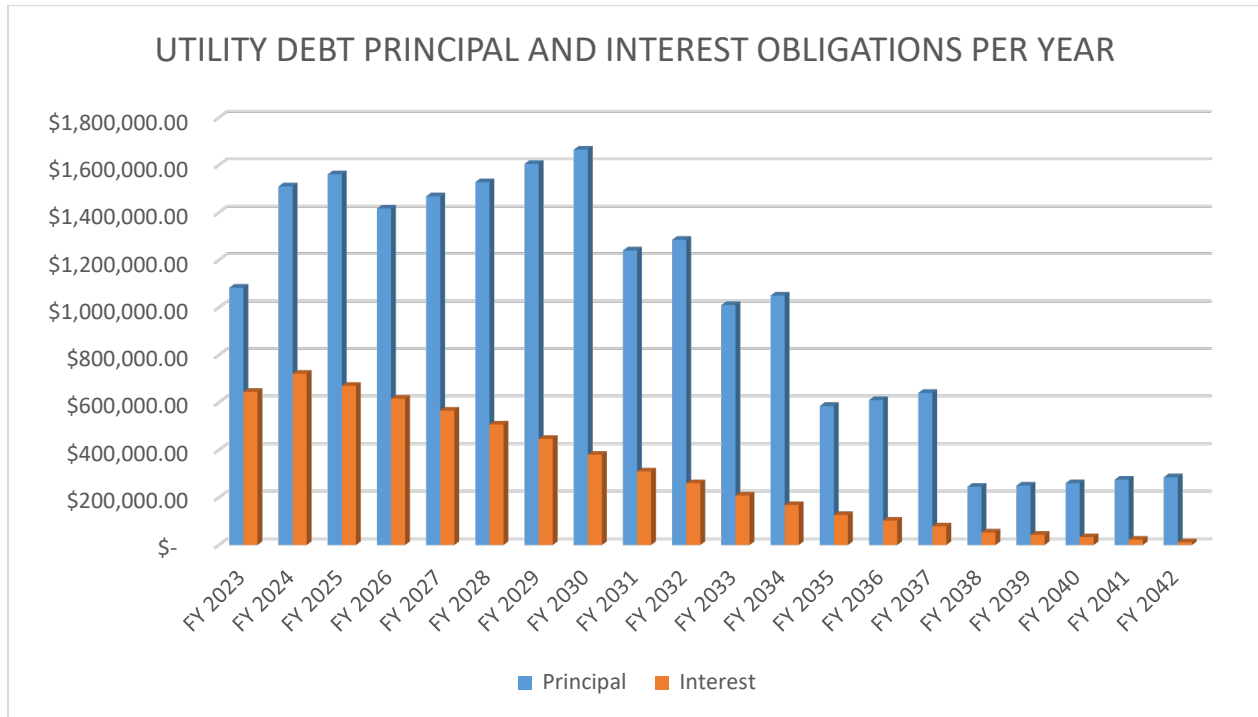
Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 124						
Truancy Prevention & Diversion Fund						
Revenue						
124-42180-000	INTEREST INCOME		\$ (138.25)			
124-43600-000	TRANSFER IN	\$ (5,500.00)	\$ (5,422.08)	\$ (2,000.00)	\$ (2,000.00)	\$ (4,121.54)
	Total:	\$ (5,500.00)	\$ (5,560.33)	\$ (2,000.00)	\$ (2,000.00)	\$ (4,121.54)
Expenditure						
	(Funds not allocated)					
	Total:	\$ -	\$ -	\$ -	\$ -	\$ -
Net (Revenue)/Expense		\$ (5,500.00)	\$ (5,560.33)	\$ (2,000.00)	\$ (2,000.00)	\$ (4,121.54)
Fund 125						
Municipal Jury Fund						
Revenue						
125-42180-000	INTEREST INCOME		\$ (2.77)			
125-43600-000	TRANSFER IN	\$ (100.00)	\$ (109.08)	\$ (40.00)	\$ (40.00)	\$ (82.58)
	Total:	\$ (100.00)	\$ (111.85)	\$ (40.00)	\$ (40.00)	\$ (82.58)
Expenditure						
	(Funds not allocated)					
	Total:	\$ -	\$ -	\$ -	\$ -	\$ -
Net (Revenue)/Expense		\$ (100.00)	\$ (111.85)	\$ (40.00)	\$ (40.00)	\$ (82.58)



DEBT SERVICE AND LEASE PAYMENTS

Debt Service

The City of Mineola has outstanding Certificate of Obligation, General Obligation bonds and Tax Revenue Notes of \$25,536,220, 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. In FY 2023 the city issued \$3,000,000 for the construction of Park Central and the purchase of a new ladder truck. The Tax Revenue bond will be repaid over seven years.



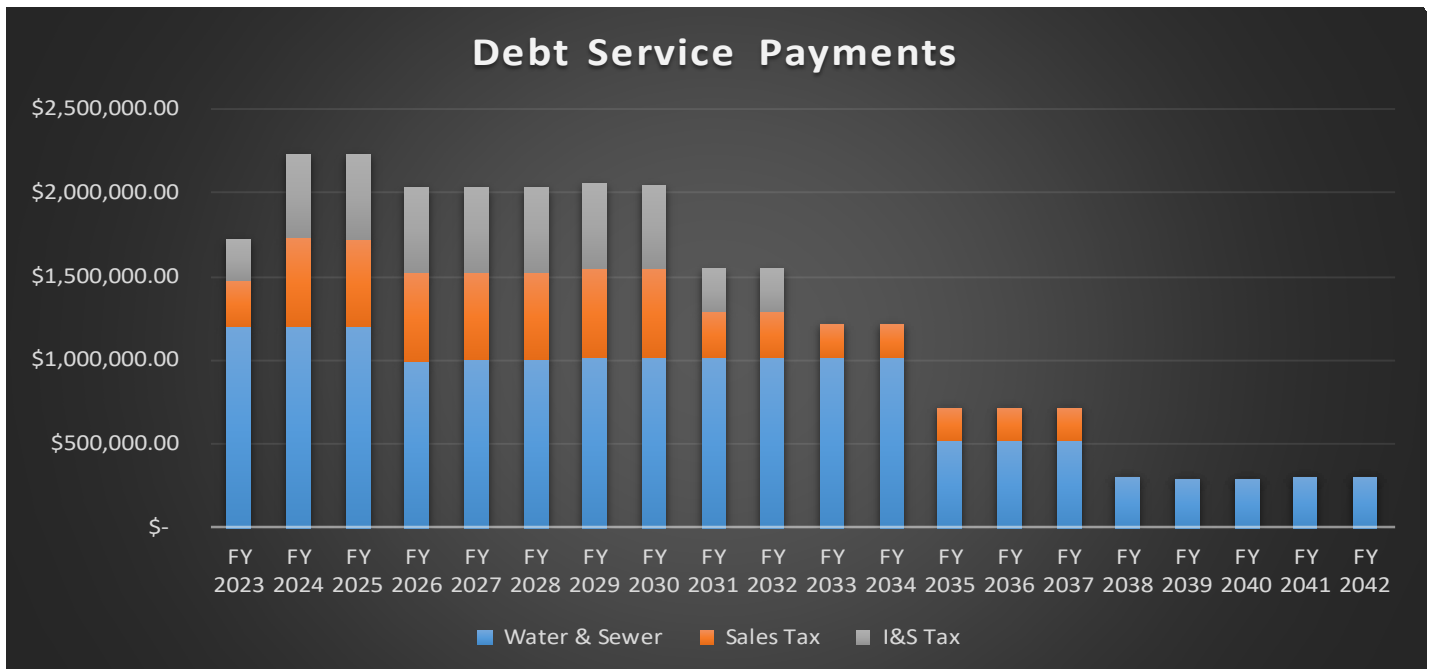
Expected Revenue and Debt Service

The following chart shows the expected revenue for each source of payment for debt service in FY 2023-2024 and the percentage of revenue which is used for debt service.

	EDC (Sales Tax)	Water & Sewer	Property Tax
Revenue (M&O)	\$ 1,071,146.00	\$ 3,172,523.64	\$ 1,728,455.00
Debt Service	\$ 524,225.00	\$ 1,204,979.40	\$ 249,825.00
Debt Svc Percent of Revenue	49%	38%	14%

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	\$ 524,225.00	\$ 502,825.00	\$ 2,230,779.00
FY 2025	\$ 1,202,245.00	\$ 525,125.00	\$ 503,425.00	\$ 2,230,795.00
FY 2026	\$ 999,191.00	\$ 527,925.00	\$ 505,925.00	\$ 2,033,041.00
FY 2027	\$ 1,005,600.00	\$ 523,750.00	\$ 503,950.00	\$ 2,033,300.00
FY 2028	\$ 1,003,624.00	\$ 524,675.00	\$ 506,875.00	\$ 2,035,174.00
FY 2029	\$ 1,017,975.00	\$ 529,750.00	\$ 503,850.00	\$ 2,051,575.00
FY 2030	\$ 1,015,975.00	\$ 527,500.00	\$ 501,300.00	\$ 2,044,775.00
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	\$ 5,493,638.00	\$ 4,288,463.00	\$ 25,536,218.00



Lease Purchase Agreements

Lease purchase agreements for vehicles and equipment. Only one outstanding lease as of 2023.

YEAR ENDED	Fire Truck - 2021		TOTAL
	PRINCIPAL	INTEREST	Outstanding Lease
2023	\$ 10,921.58	\$ 2,102.61	\$ 31,008.21
2024	\$ 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	\$ -	\$ -	\$ -
	\$46,163.76	\$ 5,372.15	\$ 69,526.07

*MCB

4.50%

Lendor	Loan #	Loan Date	Maturity	Principal	Collateral	Rate
Mineola Community Bank	1171000201	2/9/2021	2/9/2026	\$ 57,175.88	2020 F250 Fire Dept	4.500%

Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 105						
I&S - General Obligation Refunding Bond 2017 - Sales Tax and Tax Supp						
Revenue						
105-41001-000	CURRENT YEAR TAXES	\$ (249,825.00)	\$ (283,279.36)	\$ (262,762.50)	\$ (262,762.50)	\$ (236,792.17)
105-41002-000	CURRENT YEAR DELINQU	\$ (500.00)	\$ (4,963.15)	\$ (4,500.00)	\$ (4,500.00)	\$ (7,881.92)
105-41120-000	PENALTY / INTEREST		\$ (4,215.86)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,068.99)
105-42180-000	INTEREST INCOME		\$ (3,433.15)			
105-43700-000	TRANSFER IN - MEDC	\$ (83,275.00)	\$ (62,838.00)	\$ (83,787.50)	\$ (83,787.50)	\$ (83,688.00)
	Total:	\$ (333,600.00)	\$ (358,729.52)	\$ (356,050.00)	\$ (356,050.00)	\$ (333,431.08)
Expense						
105-57100-000	PRINCIPAL PAYMENT	\$ 240,000.00		\$ 235,000.00	\$ 235,000.00	\$ 230,000.00
105-57110-000	INTEREST PAYMENT	\$ 93,100.00	\$ 50,075.00	\$ 100,150.00	\$ 100,150.00	\$ 104,750.00
105-57120-000	PAY AGENT FEES	\$ 500.00		\$ 900.00	\$ 900.00	\$ 500.00
	Total:	\$ 333,600.00	\$ 50,075.00	\$ 336,050.00	\$ 336,050.00	\$ 335,250.00
	Net (Revenue)/Expense	\$ -	\$ (308,654.52)	\$ (20,000.00)	\$ (20,000.00)	\$ 1,818.92
Fund 108						
I&S General Obligation Refunding 2019						
Revenue						
108-42180-000	INTEREST INCOME		\$ (1,167.01)			
108-43623-000	TRANSFER IN - WATER	\$ (186,304.40)	\$ (149,200.50)	\$ (198,933.95)	\$ (198,933.95)	\$ (205,824.00)
	Total:	\$ (186,304.40)	\$ (150,367.51)	\$ (198,933.95)	\$ (198,933.95)	\$ (205,824.00)
Expenditure						
108-57100-000	PRINCIPAL PAYMENT	\$ 165,000.00		\$ 173,000.00	\$ 173,000.00	
108-57110-000	INTEREST PAYMENT	\$ 21,304.40	\$ 12,715.11	\$ 25,127.70	\$ 25,127.70	\$ 29,152.69
108-57120-000	PAY AGENT FEES			\$ 806.25	\$ 806.25	
108-57135-000	DEBT ISSURANCE COST					
	Total:	\$ 186,304.40	\$ 12,715.11	\$ 198,933.95	\$ 198,933.95	\$ 29,152.69
	Net (Revenue)/Expense	\$ -	\$ (137,652.40)	\$ -	\$ -	\$ (176,671.31)

Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 109						
Water/Wastewater & Sales Tax						
Water & Sewer Construction Fund						
Revenue						
109-42180-000	INTEREST INCOME		\$ (31,860.42)			\$ (30,132.16)
109-43600-000	TRANSFER IN					\$ (466,962.50)
109-43700-000	TRANSFER IN - MEDC					\$ (50,637.50)
	Total:	\$ -	\$ (31,860.42)	\$ -	\$ -	\$ (547,732.16)
Expenditure						
109-53020-000-MN162	ENGINEERING FEES		\$ 179,997.96	\$ 266,831.50	\$ 266,831.50	
109-53020-000-MN164	ENGINEERING FEES					
109-53030-000-MN162	CONSTRUCTION CONTRAC		\$ 3,753,852.66	\$ 7,436,000.00	\$ 7,436,000.00	
109-53033-000	MARKETING/ADVERTISIN			\$ 2,800.00	\$ 2,800.00	\$ 364.50
109-57110-000	INTEREST PAYMENT					\$ 157,087.06
109-57120-000	PAY AGENT FEES					
109-57135-000	DEBT ISSUANCE COST					\$ 122,455.36
109-58100-900	TRANSFER OUT					\$ 114,310.00
	Total:	\$ -	\$ 3,933,850.62	\$ 7,705,631.50	\$ 7,705,631.50	\$ 394,216.92
Net (Revenue)/Expense		\$ -	\$ 3,901,990.20	\$ 7,705,631.50	\$ 7,705,631.50	\$ (153,515.24)
Fund 111 - Water/Wastewater						
I&S Certificates of Obligation 2014						
Revenue						
111-42180-000	INTEREST INCOME		\$ (1,858.63)			
111-43623-000	TRANSFER IN - WATER	\$ (400,225.00)	\$ (289,762.50)	\$ (386,350.00)	\$ (386,350.00)	\$ (378,190.00)
	Total:	\$ (400,225.00)	\$ (291,621.13)	\$ (386,350.00)	\$ (386,350.00)	\$ (378,190.00)
Expenditure						
111-57100-000	PRINCIPAL PAYMENT	\$ 265,000.00		\$ 245,000.00	\$ 245,000.00	
111-57110-000	INTEREST PAYMENT	\$ 134,725.00	\$ 70,425.00	\$ 140,850.00	\$ 140,850.00	\$ 141,266.40
111-57120-000	PAY AGENT FEES	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 440.00
	Total:	\$ 400,225.00	\$ 70,925.00	\$ 386,350.00	\$ 386,350.00	\$ 141,706.40
Net (Revenue)/Expense		\$ -	\$ (220,696.13)	\$ -	\$ -	\$ (236,483.60)
Fund 116						
I&S General Obligation Refunding 2014 - Water/Wastewater						
Revenue						
116-42180-000	INTEREST INCOME		\$ (749.59)			
116-43623-000	TRANSFER IN - WATER	\$ (96,900.00)	\$ (77,925.00)	\$ (103,900.00)	\$ (103,900.00)	\$ (105,900.00)
	Total:	\$ (96,900.00)	\$ (78,674.59)	\$ (103,900.00)	\$ (103,900.00)	\$ (105,900.00)
Expenditure						
116-57100-000	PRINCIPAL PAYMENT	\$ 95,000.00		\$ 100,000.00	\$ 100,000.00	
116-57110-000	INTEREST PAYMENT	\$ 1,900.00	\$ 1,950.00	\$ 3,900.00	\$ 3,900.00	\$ 5,833.33
	Total:	\$ 96,900.00	\$ 1,950.00	\$ 103,900.00	\$ 103,900.00	\$ 5,833.33
Net (Revenue)/Expense		\$ -	\$ (76,724.59)	\$ -	\$ -	\$ (100,066.67)

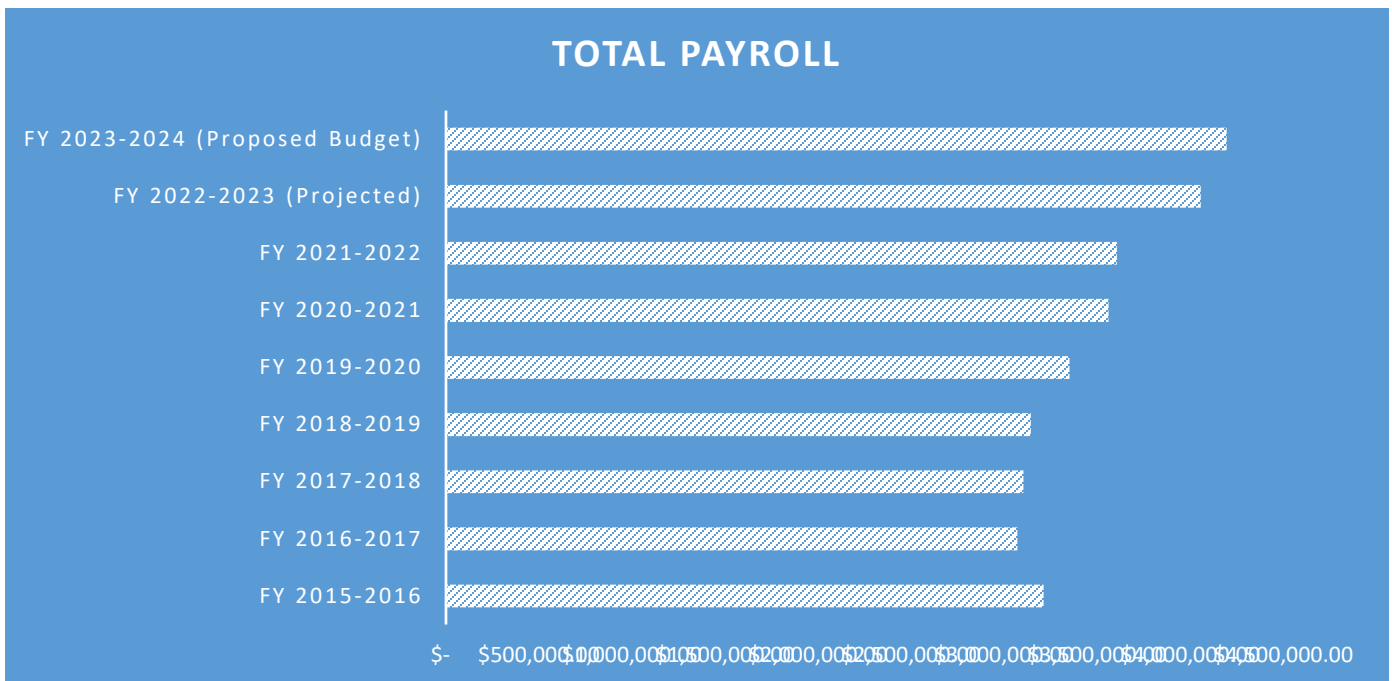
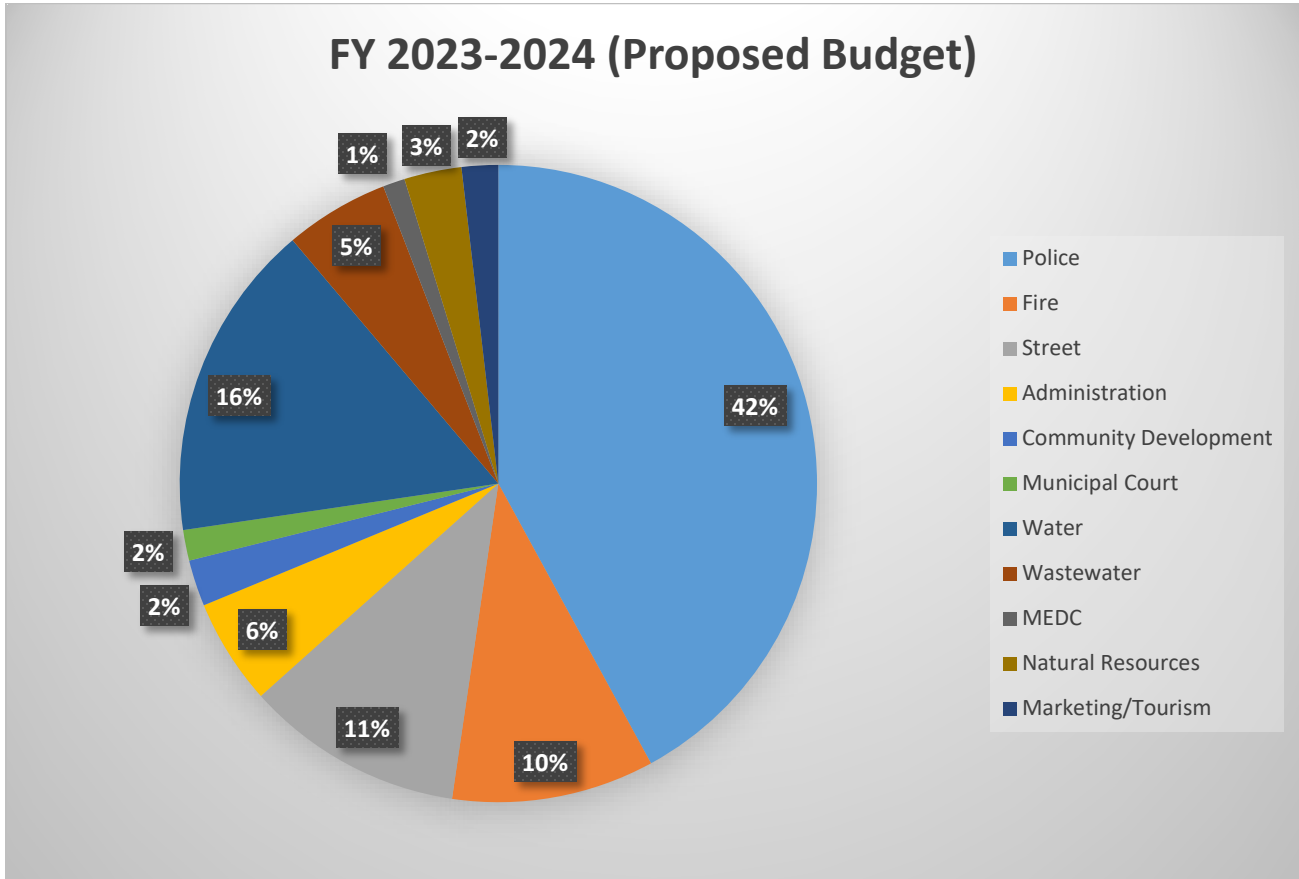
Account	Description	FY 2024 *PROPOSED* Budget	Current Actual 7/31/2023	Current Year Budget FY 2023	Projected Current Year	Actual 1 Year Prior FY 2022
Fund 128						
I&S Certificates of Obligation 2017						
Revenue						
128-42180-000	INTEREST INCOME		\$ (2,304.52)			
128-43623-000	TRANSFER IN - WATER	\$ (225,850.00)	\$ (384,825.00)	\$ (513,100.00)	\$ (513,100.00)	\$ (215,585.00)
128-43700-000	TRANSFER IN - MEDC	\$ (188,200.00)	\$ (143,437.50)	\$ (191,250.00)	\$ (191,250.00)	\$ (101,275.00)
	Total:	\$ (414,050.00)	\$ (530,567.02)	\$ (704,350.00)	\$ (704,350.00)	\$ (316,860.00)
Expenditure						
128-57100-000	PRINCIPAL PAYMENT	\$ 245,000.00		\$ 330,000.00	\$ 330,000.00	
128-57110-000	INTEREST PAYMENT	\$ 168,550.00	\$ 207,050.00	\$ 374,350.00	\$ 374,350.00	
128-57120-000	PAY AGENT FEES	\$ 500.00		\$ 900.00	\$ 900.00	\$ 500.00
128-58500-900	TRANSFER OUT - I&S					\$ 315,050.00
	Total:	\$ 414,050.00	\$ 207,050.00	\$ 705,250.00	\$ 705,250.00	\$ 315,550.00
	Net (Revenue)/Expense	\$ -	\$ (323,517.02)	\$ 900.00	\$ 900.00	\$ (1,310.00)
Fund 129						
I&S Certificates of Obligation 2022						
Revenue						
129-43623-000	TRANSFER IN - WATER	\$ (295,700.00)				
	Total:	\$ (295,700.00)	\$ -	\$ -	\$ -	\$ -
Expenditure						
129-57100-000	PRINCIPAL PAYMENT	\$ 140,000.00				
129-57110-000	INTEREST PAYMENT	\$ 155,200.00	\$ 500.00			
129-57120-000	PAY AGENT FEES	\$ 500.00				
	Total:	\$ 295,700.00	\$ 500.00	\$ -	\$ -	\$ -
	Net (Revenue)/Expense	\$ -	\$ 500.00	\$ -	\$ -	\$ -
Fund 131						
I&S 2023 Tax Note						
Revenue						
131-41001-000	CURRENT YEAR TAXES	\$ (492,750.00)				
	Total:	\$ (492,750.00)	\$ -	\$ -	\$ -	\$ -
Expenditure						
131-57100-000	PRINCIPAL PAYMENT	\$ 350,000.00				
131-57110-000	INTEREST PAYMENT	\$ 142,750.00				
	Total:	\$ 492,750.00	\$ -	\$ -	\$ -	\$ -
	Net (Revenue)/Expense	\$ -	\$ -	\$ -	\$ -	\$ -



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.

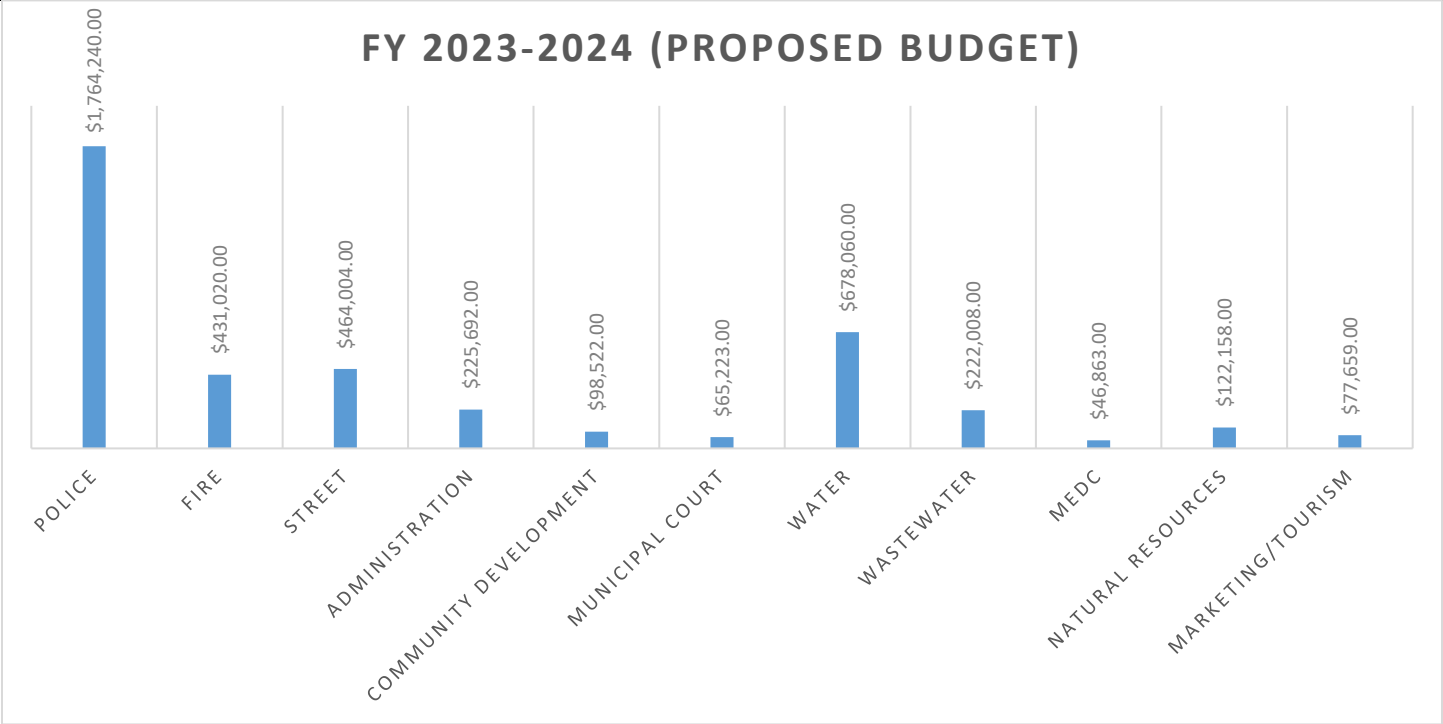


Salaries - Five Year Comparison

	FY 2020	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Budget
Fund 101					
Police	\$ 1,413,442.74	\$ 1,462,185.00	\$ 1,550,009.22	\$ 1,705,884.00	\$ 1,764,240.00
Fire	\$ 307,112.18	\$ 332,514.00	\$ 326,836.27	\$ 428,344.00	\$ 431,020.00
Street	\$ 405,372.06	\$ 442,244.00	\$ 440,883.01	\$ 449,689.00	\$ 464,004.00
Administration	\$ 175,282.18	\$ 182,933.00	\$ 152,875.91	\$ 207,362.38	\$ 225,692.00
Comm Dev	\$ 89,571.86	\$ 74,157.00	\$ 75,602.82	\$ 73,393.00	\$ 98,522.00
Municipal Court	\$ 36,692.08	\$ 51,592.00	\$ 59,253.12	\$ 61,524.00	\$ 65,223.00
Total General Fund	\$ 2,427,473.10	\$ 2,545,625.00	\$ 2,605,460.35	\$ 2,926,196.38	\$ 3,048,701.00
Fund 102					
Water	\$ 541,145.30	\$ 641,936.40	\$ 586,437.18	\$ 671,084.54	\$ 678,060.00
Wastewater	\$ 164,174.30	\$ 185,744.40	\$ 182,957.74	\$ 216,617.00	\$ 222,008.00
Total Water Dept	\$ 705,319.60	\$ 827,680.80	\$ 769,394.92	\$ 887,701.54	\$ 900,068.00
Fund 115					
Mineola Economic Dev	\$ 41,539.83	\$ 41,539.83	\$ 43,363.19	\$ 45,537.00	\$ 46,863.00
Total MEDC	\$ 41,539.83	\$ 41,539.83	\$ 43,363.19	\$ 45,537.00	\$ 46,863.00
Fund 118					
Natural Resources	\$ 60,610.72	\$ 66,604.00	\$ 115,133.20	\$ 120,711.00	\$ 122,158.00
Total Natural Resources	\$ 60,610.72	\$ 66,604.00	\$ 115,133.20	\$ 120,711.00	\$ 122,158.00
Fund 121					
Marketing/Hotel Motel	\$ 68,457.44	\$ 70,997.54	\$ 71,902.89	\$ 76,160.00	\$ 77,659.00
Marketing/Hotel Motel	\$ 68,457.44	\$ 70,997.54	\$ 71,902.89	\$ 76,160.00	\$ 77,659.00
GRAND TOTAL	\$ 3,303,400.69	\$ 3,552,447.17	\$ 3,605,254.55	\$ 4,056,305.92	\$ 4,195,449.00
Over/(Under) Prior Year	\$ 173,324.45	\$ 249,046.48	\$ 52,807.38	\$ 451,051.37	\$ 139,143.08
Percent Change	6%	8%	1%	13%	3%

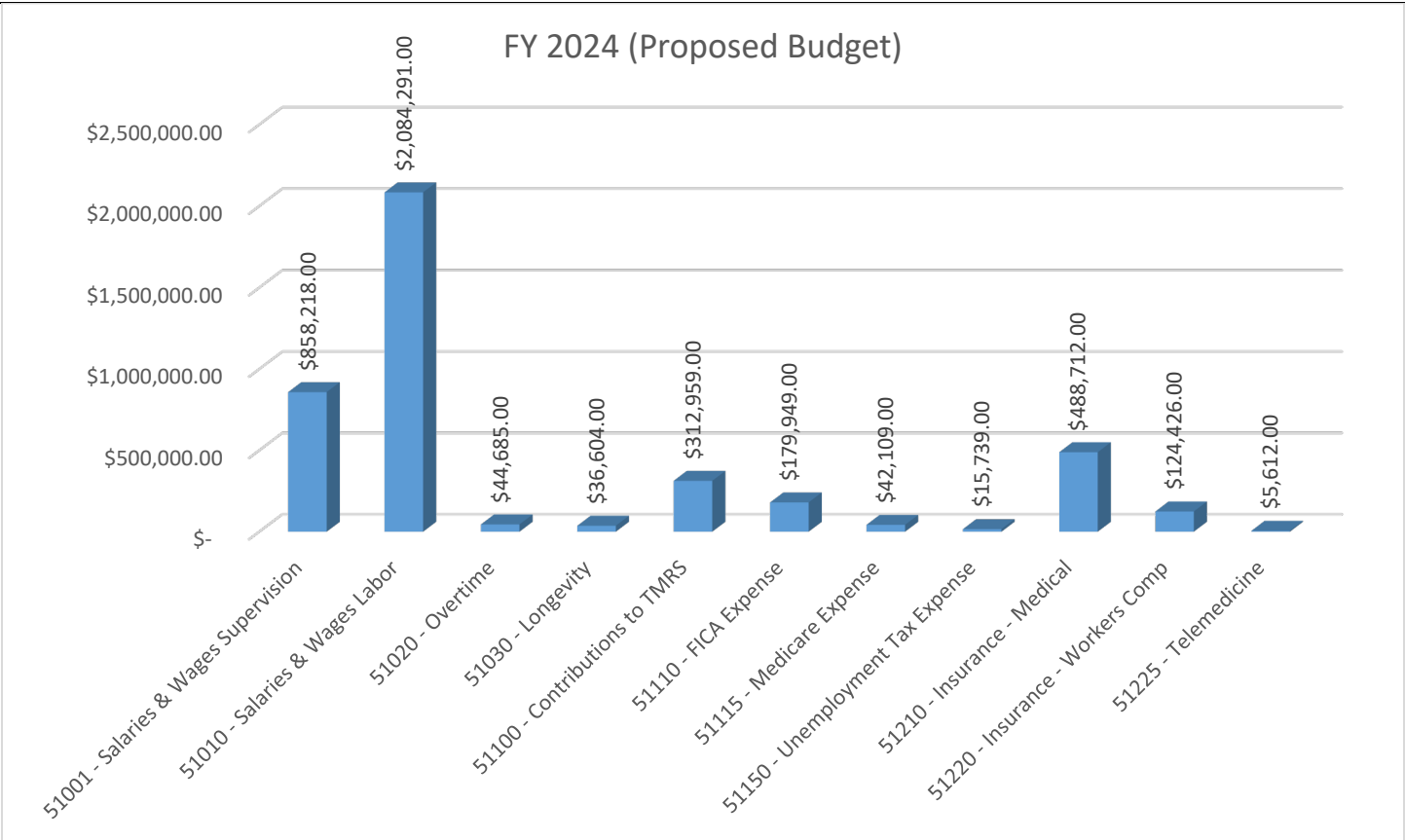
Personnel Expense Summary - Department

FY 2023-2024 (PROPOSED BUDGET)



Personnel Expense Summary – Expense Type

FY 2024 (Proposed Budget)



CITY OF MINEOLA
STAFFING

	PROPOSED POSITIONS 22-23	PROPOSED POSITIONS 23-24
GENERAL FUND - 01		
<u>POLICE DEPARTMENT</u>		
POLICE CHIEF	1	1
CAPTAIN	1	1
LIEUTENANT	1	1
SERGEANT	1	1
CORPORAL	1	1
INVESTIGATOR	3	3
PATROL OFFICER	6.5	6.5
ANIMAL CONTROL OFFICER	2	2
CIVILIAN DISPATCHER - SUPERVISOR	1	1
CIVILIAN DISPATCHERS	4.5	4.5
TOTAL POLICE DEPARTMENT POSITIONS	22	22
<u>FIRE DEPARTMENT</u>		
FIRE MARSHAL	1	1
ASSISTANT FIRE CHIEF	1	1
FIRE FIGHTER	3	3
TOTAL FIRE DEPARTMENT POSITIONS	5	5
<u>STREET DEPARTMENT</u>		
PUBLIC WORKS DIRECTOR	0.3	0.3
CUSTODIAN	0.1	0.1
HEAVY EQUIPMENT OPERATOR	3	3
LIGHT EQUIPMENT OPERATOR	2	2
LABORER	2	2
TOTAL STREET DEPARTMENT	7.4	7.4
<u>ADMINISTRATION DEPARTMENT</u>		
CITY MANAGER	0.4	0.4
FINANCE DIRECTOR/CITY SECRETARY	0.5	0.5
BUILDING INSPECTOR	1	1
CUSTODIAN	0.5	0.5
COURT CLERK	1	1
TOTAL ADMINISTRATION	3.4	3.4

<u>COMMUNITY DEVELOPMENT</u>		
COMMUNITY DEVELOPMENT DIRECTOR	1	1
CUSTODIAN	1.3	1.3
TOTAL COMMUNITY DEVELOPMENT	2.3	2.3
TOTAL GENERAL FUND	40.1	40.1
WATER UTILITY FUND - 02		
<u>WATER DEPARTMENT</u>		
PUBLIC WORKS DIRECTOR	0.35	0.35
CITY MANAGER	0.3	0.3
ASSISTANT PUBLIC WORKS DIRECTOR	1	1
FINANCE DIRECTOR/CITY SECRETARY	0.5	0.5
SUPERVISOR - WATER OPERATIONS	1	1
ASSISTANT CITY CLERK	1	1
CITY CLERK	1	1
OFFICE ASSISTANT	1	1
CUSTODIAN	0.1	0.1
WATER TECHNICIAN	3	3
HEAVY EQUIPMENT OPERATOR	1	1
TOTAL WATER DEPARTMENT	10.25	10.25
<u>WASTEWATER DEPARTMENT</u>		
PUBLIC WORKS DIRECTOR	0.35	0.35
CHIEF PLANT OPERATOR	1	1
PLANT OPERATIONS TECH	2	2
	3.35	3.35
TOTAL WATER UTILITY FUND POSITIONS	13.6	13.6
MINEOLA ECONOMIC DEVELOPMENT FUND - 15		
<u>MINEOLA ECONOMIC DEVELOPMENT DEPARTMENT</u>		
EXECUTIVE DIRECTOR/CITY ADMINISTRATOR	0.3	0.3
TOTAL MEDC DEPARTMENT	0.3	0.3
TOTAL MEDC FUND POSITIONS	0.3	0.3

NATURAL RESOURCES DEPARTMENT - 18

NATURAL RESOURCES

NATURE PRESERVE MAINTENANCE TECHNICIAN	2	2
TOTAL NATURE PRESERVE	2	2
TOTAL NATURAL RESOURCES POSITIONS	2	2

MARKETING & TOURISM DEPARTMENT - 21

MARKETING & TOURISM

MARKETING DIRECTOR	1	1
TOTAL MARKETING & TOURISM	1	1
TOTAL MARKETING & TOURISM POSITIONS	1	1
TOTAL CITY STAFF	57	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 accepted a bid for United Healthcare for FY 2023-2024. This plan proposes to save the city approximately 15% over last year. There are two plans available to employees: an HSA Savings plan or a PPO plan.

	HDHP-HSA PLAN	PPO PLAN
NETWORK	Choice Plus	Choice Plus
CALENDAR YEAR DEDUCTIBLE (INDIVIDUAL/FAMILY)	\$4,000/\$8,000	\$3,000/\$6,000
COINSURANCE	0%	20%
OUT-OF-POCKET MAXIMUM (INDIVIDUAL/FAMILY)	\$4,000/\$8,000	\$6,000/\$12,000
COPAYS	No	Yes

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

HDHP – HSA Plan

Annual	Total	Employee Pays	City Pays
Emp Only	\$ 5,372.04	\$ -	\$ 5,372.04
Emp+Spouse	\$ 10,559.40	\$ 1,556.21	\$ 9,003.19
Emp+Child	\$ 9,199.68	\$ 1,148.29	\$ 8,051.39
Emp+Fam	\$ 15,192.60	\$ 2,946.17	\$ 12,246.43

PPO Plan

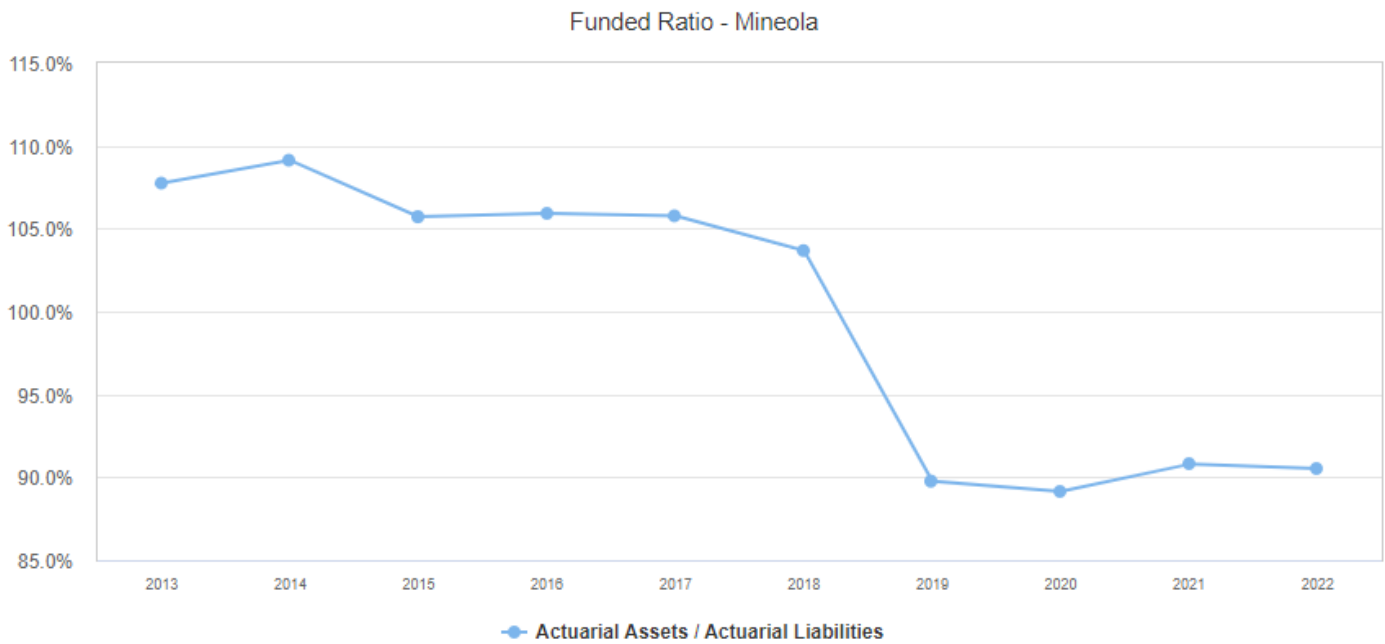
Annual	Total	Employee Pays	City Pays
Emp Only	\$ 6,251.88	\$ -	\$ 6,251.88
Emp+Spouse	\$ 12,288.84	\$ 1,811.09	\$ 10,477.75
Emp+Child	\$ 10,706.40	\$ 1,336.36	\$ 9,370.04
Emp+Fam	\$ 17,680.80	\$ 3,428.68	\$ 14,252.12

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

Employee Benefits – Retirement

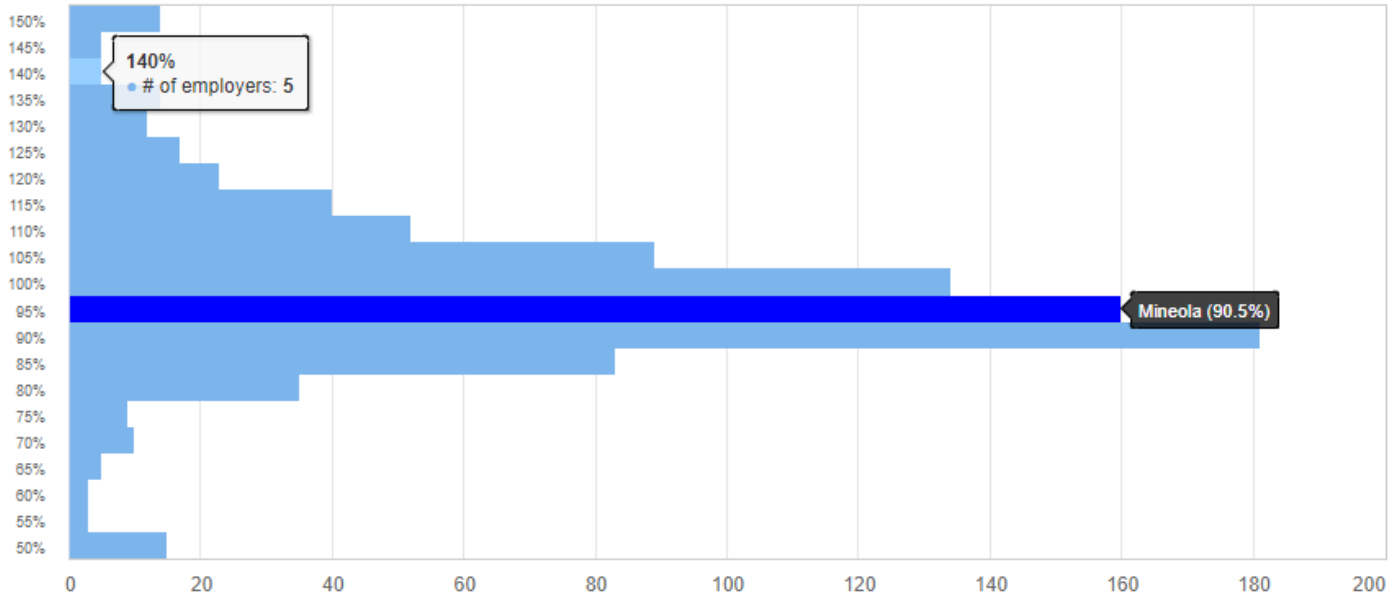
Each employee contributes 7% of their salary to the Texas Municipal Retirement Fund. The city matches this contribution 2:1. Employees must be vested for 5 years to gain the employee match. Employees may retire after 20 years of service or 5 years of service plus 65 years of age. Prior to 2020, the contribution rate was 5%. The city council voted on 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 10.56% of payroll to TMRS. As of December 31, 2022 the city had a Funded Ratio of 90.5%.

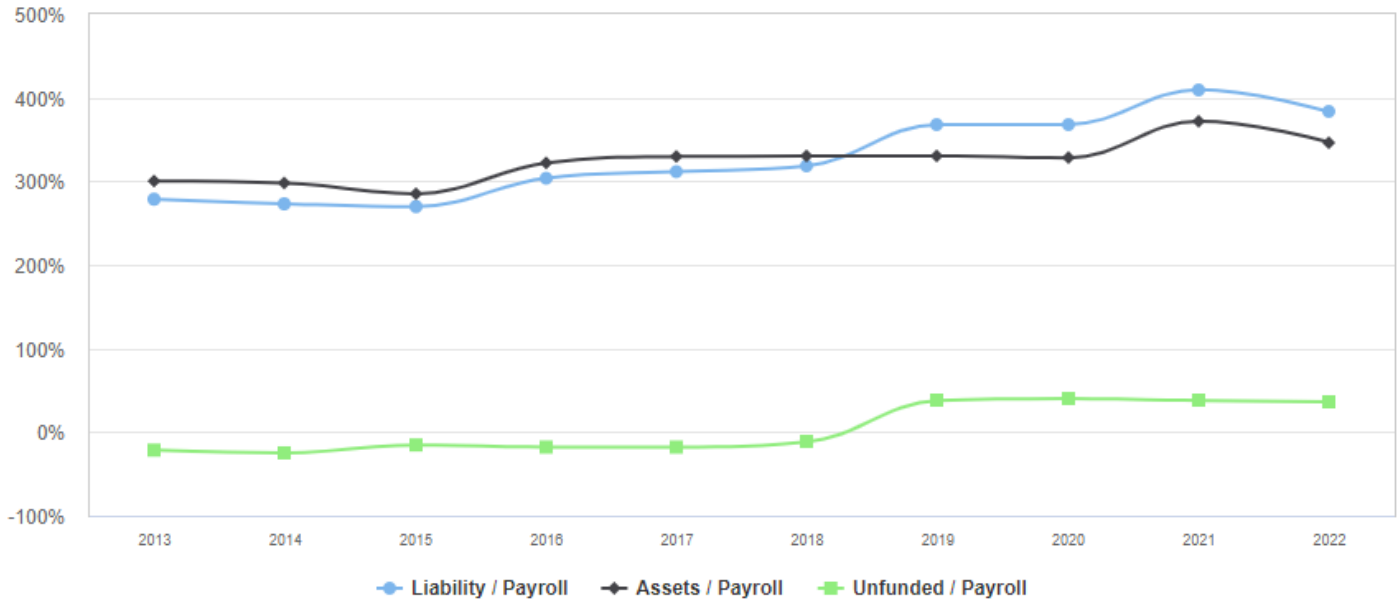


<https://advantage.gabrielroeder.com/C3052/Resources/Tools/GRSSnapshotTMRS.aspx>

TMRS Peer Comparison: Funded Ratio (2022) - Mineola



Risk Metrics - Mineola



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