



CITY OF MINEOLA

2024-2025 ****DRAFT**** BUDGET

Mayor: Jayne Lankford

Mayor Pro-Tem: Terry Eaton, Ward 1

Council Members: Polly Jones, Ward 1
Jack Newman, Ward 2
Jimmy Alexander, Ward 2
Mitchell Tuck, Ward 3
Cassandra Sampson, Ward 3

City Manager: Mercy Rushing

Finance Director: Cindy Karch

Adopted: ****Draft****



City of Mineola

Fiscal Year 2024-2025

September 16, 2024

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$43,346, which is a 2.37 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 \$40,233.

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

For: Mitchell Tuck, Jack Newman, Terry Eaton and Jimmy Alexander

Against: None

Present and not voting: Mayor Jayne Lankford

Absent: Polly Jones and Cassandra Sampson

Property Tax Rate Comparison	2023-2024	2024-2025
Property Tax Rate	\$0.525500/100	\$0.530000/100
No New Revenue Tax Rate	\$0.455011/100	\$0.528449/100
No New Revenue Maintenance & Operations Tax Rate	\$0.386120/100	\$0.408187/100
Voter-Approval Tax Rate	\$0.525521/100	\$0.549393/100
Debt Rate	\$0.119510/100	\$0.121547/100

Total debt obligation for the City of Mineola secured by property taxes is \$8,648,868



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 2024-2025 Budget Timeline

6/3/2024	Department Personnel Info due to City Secretary (comp payoff, medical insurance changes, retirement, promotions, certification pay, holiday pay)
6/3/2024	Department budget Line Item Requests due to City Secretary – Maintenance & Operations
6/17/2024	City Manager to meet with Department Heads and review/approve/amend budget requests.
6/17/2024	Employee Reviews due to City Manager
6/20/2024	Council Workshop & Town Hall 5:30 PM Discuss Personnel & Capital O&M proposed projects, receive input from community
6/24/2024	Regular Council Meeting 5:30 PM
7/15/2024	Council Workshop 5:30 PM to review draft of budget
7/22/2024	Regular Council Meeting 5:30 PM
7/25/2024	Deadline to receive certified appraisal values from the appraiser.
7/29/2024	Special Council Meeting 5:30 PM Council Workshop to review draft of budget Submit Tax Rates to City Council
8/16/2024	DRAFT of BUDGET due (30 days prior to pass) *City Secretary must publish on website.
8/26/2024	Regular Council Meeting 5:30 PM
9/5/2024	Deadline to Post Notice of Budget Hearing, Tax Rate Hearing & Tax Rate Adoption in Newspaper (City Secretary)
9/9/2024	Special Council Meeting (& Workshop if needed) 5:30 PM (1) Public Hearing – BUDGET (2) Vote to adopt PROPOSED TAX RATE Must take action on BUDGET (postpone)
9/16/2024	Council Meeting 5:30 PM (1) Public Hearing – TAX RATE (2) Approve BUDGET (3) Set TAX RATE

City of Mineola Budget Summary

Overview of Budget Planning Process

The City of Mineola values the input of its citizens in the budget planning process. This year, we conducted a comprehensive survey to gather feedback on budget priorities and suggestions. The following summary highlights the main themes and specific suggestions from the community.

Key Priorities for the Next Fiscal Year

1. Infrastructure and Maintenance

- **Street Improvements:** Enhance street maintenance and repairs.
- **Specific Projects:** Address low water pressure issues, complete hike and bike trails, and update the downtown sewer system.

2. Economic Development

- **Supporting Small Businesses:** Attract and support small businesses to grow the local economy.
- **Commercial Expansion:** Encourage new commercial and retail businesses to support community growth.

3. Public Safety

- **Enhancing Services:** Ensure adequate police and fire personnel and equipment.
- **Emergency Preparedness:** Prepare for potential safety issues during and after elections.

4. Community and Youth Services

- **Support for Existing Organizations:** Collaborate with local organizations that provide services for seniors and youth.
- **Improving Parks:** Enhance parks and recreational areas for community use.

5. Beautification and Clean-Up

- **City Appearance:** Clean up abandoned buildings, trash, and vacant homes.
- **Public Spaces:** Beautify public areas and ensure better code compliance.

6. Fiscal Responsibility

- **Managing Budget:** Avoid unnecessary spending and plan for long-term goals.
- **Transparency:** Post detailed budget information on the city website.

7. Preparing for Future Growth

- **Infrastructure Readiness:** Update city infrastructure to accommodate future growth.
- **Traffic and Pedestrian Safety:** Improve traffic control and ensure pedestrian safety.

Additional Comments and Suggestions

1. General Satisfaction

- Citizens expressed love for Mineola and appreciation for the city's efforts.

- Positive feedback on seeking citizen input and managing the budget responsibly.

2. Fiscal Responsibility

- Emphasis on avoiding unnecessary tax increases and ensuring long-term planning.
- Suggestion to post detailed budget information for transparency.

3. Community Engagement

- Encourage more citizen involvement in budget planning and community projects.
- Hold public meetings and provide earlier notice for citizen input.

4. Public Safety and Services

- Allocate more budget towards improving public safety and emergency services.
- Support for the animal shelter and addressing issues related to stray animals.

5. Economic Development

- Focus on attracting new businesses and supporting local economic growth.
- Plan effectively for future growth and development.

Conclusion

The feedback from the community has been invaluable in shaping the city's budget priorities. By focusing on infrastructure improvements, economic development, public safety, community services, beautification, fiscal responsibility, and preparing for future growth, we aim to enhance the quality of life for all residents of Mineola. Thank you for your continued support and engagement in making Mineola a better place to live and work.

For more detailed information on the budget and upcoming projects, please visit our website or contact the City Manager's office.



City of Mineola

Organizational Chart

2024-2025



Ordinance Adopting Budget

Ordinance Adopting Tax Rate

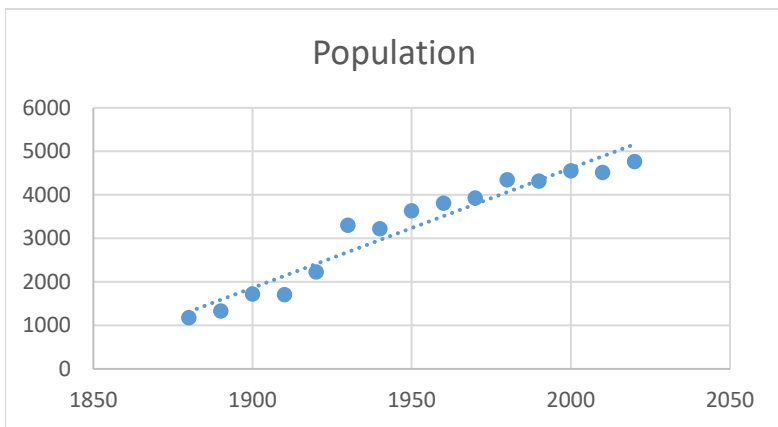
Demographics

As of 2023, the population of Mineola, Texas, is estimated to be 4,896. This marks a slight increase from previous years, continuing the city’s steady growth. The population of Wood County is 45,054. The average household size in Mineola is 2.43, with a total of 1,941 households. Of these households, 63.5% are owner-occupied, and the median value of owner-occupied housing units is \$132,273 ([Data USA](#)) ([Hometown Locator](#)).

The median household income in Mineola is approximately \$42,147, and the per capita income is \$25,821. About 15.4% of the population lives below the poverty line, which is slightly higher than the state average of 13.9% ([Census Reporter](#)) ([U.S Population](#)).

In terms of demographics, Mineola has a diverse population with a diversity index of 69. The ethnic composition includes a majority of White residents, followed by Hispanic and African American communities. The median age in Mineola is around 43.3 years, indicating a relatively mature population ([Data USA](#)) ([Hometown Locator](#)).

Mineola has seen various developments that contribute to its growth, such as the completion of Toll 49, the establishment of Sanderson Farms, and multiple housing projects within and around the city ([Census Reporter](#)) ([Hometown Locator](#)).



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%

Employment

Mineola offers a diverse employment landscape, encompassing retail, industrial, healthcare, and professional sectors. The city is home to significant employers such as Sanderson Farms, Mineola Independent School District, and UT Health East Texas – Quitman. Opportunities abound in education, healthcare services, retail giants like Walmart and Brookshire’s, and various professional services. This diversity supports a robust local economy, providing residents with a wide range of career options and contributing to the city’s growth and stability.

As of July 2024, the unemployment rate in Mineola, Texas, is approximately 4.0%. This rate is consistent with the broader trends seen across Texas, which also shows a slight increase in unemployment compared to previous months ([Bureau of Labor Statistics](#)) ([FRED](#)).

Several factors contribute to this unemployment rate:

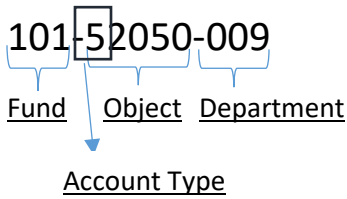
1. **Economic Fluctuations:** Economic conditions can fluctuate due to various factors, including changes in consumer demand, technological advancements, and shifts in the job market.
2. **Industry-Specific Trends:** Mineola’s economy includes sectors such as retail, healthcare, and manufacturing, which can be sensitive to economic cycles. For example, retail employment can be seasonal, and manufacturing can be impacted by broader supply chain issues ([Bureau of Labor Statistics](#)).
3. **Local Developments:** Recent developments, such as the completion of Toll 49 and the establishment of Sanderson Farms, have brought job opportunities to the area. However, these developments can also cause short-term disruptions as new projects are integrated into the local economy.

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

Provided by: MEDC (Mineola Economic Development Corporation) (June 2021)

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
- 129 – I&S 2022 CO
- 130 – Museum Donation Fund
- 131 – I&S 2023 Tax Notes
- 132 – Local Youth Diversion Fund
- 150 – Police Drug Enforcement Fund
- 151 – Police Department Working Fund
- 152 – Fire Department Capital Fund
- 153 – Radio Tower Fund
- 154 – Animal Shelter Donation Fund
- 160 – Special Events & Programs

Departments

- 004 - Grants
- 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.

<u>Project Codes</u>	
General Fund (101)	
	RRP – Rail Road Park
	WINE – Wine Train
	100188 – Park Central Road Extension
	265003 – Stone & Newsom Streets
Water Fund (102)	
	100213 – Emergency Response Preparedness Plan
	MN169 – AWIA Risk Resiliency Assessment
	MN172 – WWTP Discharge Permit Renewal
	MN175 – Water System Monitoring Plan
Texas Community Development Block Grant Program (106)	
	265003 – Stone & Newsom Streets
Water & Sewer Construction Fund (109)	
	MN162 – Wastewater Treatment Plant Improvements
	MN164 – Stone Street Sewer Improvements
Mineola Economic Development (115) & Street Construction Fund (103)	
	100188 – Park Central Road Extension
Natural Resources (118)	
	DISC – Disc Golf Course
	22318 – Habitat Restoration Grant
	265002 – TPW I&GN Rails to Trails
ARPA (127)	
	102116 – WWTP Septic Receiving Station
	928301 – 1888 Plaza

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	\$
Water Utility Fund	\$

Year End Cash Balance Projections

Fund	Description	Balance as of 10/1/2023	Projected Revenues	Projected Expenditures	Balance Projected on 9/30/2024	Net Change
101	General Fund	1,894,001.28	5,939,018.00	6,112,954.32	1,720,064.96	(173,936.32)
102	Water Utility Fund	1,899,110.65	3,196,348.18	3,173,718.40	1,921,740.43	22,629.78
103	Street Construction Fund	1,121,566.96	43,090.36	774,668.87	389,988.45	(731,578.51)
105	I&S GO Refunding Bond Series 2017	82,888.23	601,275.00	579,975.00	104,188.23	21,300.00
106	Texas Community Development Block G	100.00			100.00	-
108	I&S GO Refunding Bond Series 2019	4,582.69	186,304.40	186,304.40	4,582.69	-
109	Water & Sewer Construction Fund	1,850,752.53	-	1,058,275.85	792,476.68	(1,058,275.85)
111	I&S Series 2014 CO	15,268.71	400,225.00	400,225.00	15,268.71	0.00
115	Mineola Economic Development Corp	1,210,769.93	1,137,173.33	1,278,483.33	1,069,459.93	(141,310.00)
116	I&S GO Refunding Bond Series 2014	10,574.47	96,900.00	96,900.00	10,574.47	-
118	Natural Resources	47,747.27	694,525.00	700,150.26	42,122.01	(5,625.26)
121	Marketing & Tourism	11,069.73	139,410.00	141,571.00	8,908.73	(2,161.00)
122	Court Building & Security Fund	12,288.02	5,500.00	4,000.00	13,788.02	1,500.00
123	Court Technology Fund	6,726.31	5,000.00	3,600.00	8,126.31	1,400.00
124	Truancy Prevention & Diversion Fund	15,707.89	5,500.00	-	21,207.89	5,500.00
125	Municipal Jury Fund	315.27	100.00	-	415.27	100.00
127	Grant Fund (ARPA)	430,692.67	1,200.00	431,892.67	-	(430,692.67)
128	I&S CO 2017	3,116.49	414,050.00	414,050.00	3,116.49	(0.00)
129	I&S GO 2022	-	295,700.00	295,700.00	-	-
130	Museum Donation Fund	32,789.65	53,000.00	50,738.00	35,051.65	2,262.00
131	I&S 2023 Tax Note	-	492,750.00	492,750.00	-	-
132	Local Youth Diversion Fund	-	1,337.00		1,337.00	1,337.00
150	Police Department Drug Enforcement	16,269.71	300.00	2,593.21	13,976.50	(2,293.21)
151	Police Department Working Fund	33,958.30	2,500.00	-	36,458.30	2,500.00
152	Fire Department Capital Fund	126,024.64	52,529.00	73,024.76	105,528.88	(20,495.76)
153	Radio Tower Fund	-	2,000.00	-	2,000.00	2,000.00
160	Special Event Fund (150th)	4,429.28	22,770.89	27,200.17	-	(4,429.28)
		8,830,750.68	13,788,506.16	16,298,775.24	6,320,481.60	(2,510,269.08)



GENERAL FUND

Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
Fund 101	GENERAL FUND BUDGET RECAP				
Revenues					
TOTAL TAX COLLECTION	\$ (3,871,179.00)	\$ (3,433,853.77)	\$ (3,694,357.00)	\$ (3,840,800.00)	\$ (3,685,699.77)
CHARGES FOR SERVICE	\$ (855,500.00)	\$ (753,032.96)	\$ (855,500.00)	\$ (855,500.00)	\$ (854,149.43)
FINES AND FEES	\$ (682,400.00)	\$ (548,173.18)	\$ (621,400.00)	\$ (651,400.00)	\$ (647,976.12)
INVESTMENT INCOME	\$ (113,950.00)	\$ (72,722.32)	\$ (200,000.00)	\$ (109,083.00)	\$ (266,484.30)
LICENSES AND PERMITS	\$ (67,300.00)	\$ (42,233.72)	\$ (52,300.00)	\$ (61,200.00)	\$ (54,421.75)
DONATIONS AND GRANTS	\$ (54,700.00)	\$ (242,910.86)	\$ (267,000.00)	\$ (267,000.00)	\$ (481,833.63)
MISC. GENERAL INCOME	\$ (177,585.00)	\$ (152,202.98)	\$ (504,900.33)	\$ (153,035.00)	\$ (72,611.40)
Total General Fund Revenues	\$ (5,822,614.00)	\$ (5,245,129.79)	\$ (6,195,457.33)	\$ (5,938,018.00)	\$ (6,063,176.40)
Expenses					
*TOTAL POLICE	\$ 2,098,545.00	\$ 1,761,821.07	\$ 2,290,484.00	\$ 2,294,562.28	\$ 1,880,387.58
*TOTAL FIRE	\$ 676,262.00	\$ 907,325.06	\$ 1,011,535.33	\$ 984,468.22	\$ 483,538.70
*TOTAL STREET	\$ 1,657,838.00	\$ 1,178,249.26	\$ 1,584,204.00	\$ 1,503,803.50	\$ 1,424,042.34
*TOTAL ADMINISTRATION	\$ 785,845.00	\$ 577,747.47	\$ 788,364.00	\$ 737,909.32	\$ 569,622.92
*TOTAL MAIN STREET/HISTORIC PRE	\$ 232,212.00	\$ 181,562.53	\$ 224,247.00	\$ 244,814.00	\$ 196,091.02
*TOTAL MUNICIPAL COURT	\$ 254,282.00	\$ 212,406.73	\$ 194,123.00	\$ 244,897.00	\$ 197,231.86
*TOTAL TRANSFERS	\$ 117,630.00	\$ 93,695.61	\$ 102,500.00	\$ 102,500.00	\$ 869,293.48
*TOTAL General Fund Expenditures	\$ 5,822,614.00	\$ 4,912,807.73	\$ 6,195,457.33	\$ 6,112,954.32	\$ 5,620,207.90
Under/(Over)	\$ -	\$ (332,322.06)	\$ -	\$ 174,936.32	\$ (442,968.50)

FY 2025 Budget Summary

Revenues:

The total projected revenues for FY 2025 amount to \$5,822,614.00. The primary sources of revenue include:

1. **Current Year Taxes:** \$1,690,379.00
2. **Sales Tax Receipts:** \$2,045,800.00
3. **Franchise Fees:** \$280,000.00
4. **Refuse Collections:** \$825,000.00
5. **Fines:** \$376,000.00

Other notable revenue sources include penalty/interest income, credit card fee income, alcohol beverage fees, building permits, and various donations.

Expenditures:

The proposed expenditures for FY 2025 are structured to maintain essential services and address priority areas such as public safety, infrastructure, and community services. Key departmental budgets are highlighted as follows:

1. **Police Department:** \$2,098,545.00
 - o Includes salaries and wages, medical insurance, operating supplies, professional services, and capital outlay for equipment and vehicle purchases.
2. **Fire Department:** \$676,262.00
 - o Covers salaries and wages, medical insurance, volunteer fire department support, professional services, and maintenance.

3. **Street Department:** \$1,657,838.00

- Allocated for salaries and wages, medical insurance, fuel, operating supplies, solid waste collection, street and alley maintenance, and capital improvements.

4. **Administration:** \$,785,845.00

- Encompasses salaries and wages, medical insurance, office supplies, legal and professional services, communications, utilities, and maintenance.

5. **Main Street/Historic Preservation:** \$232,212.00

- Funds salaries and wages, medical insurance, office supplies, marketing, downtown maintenance, and landmark program expenses.

6. **Municipal Court:** \$254,282.00

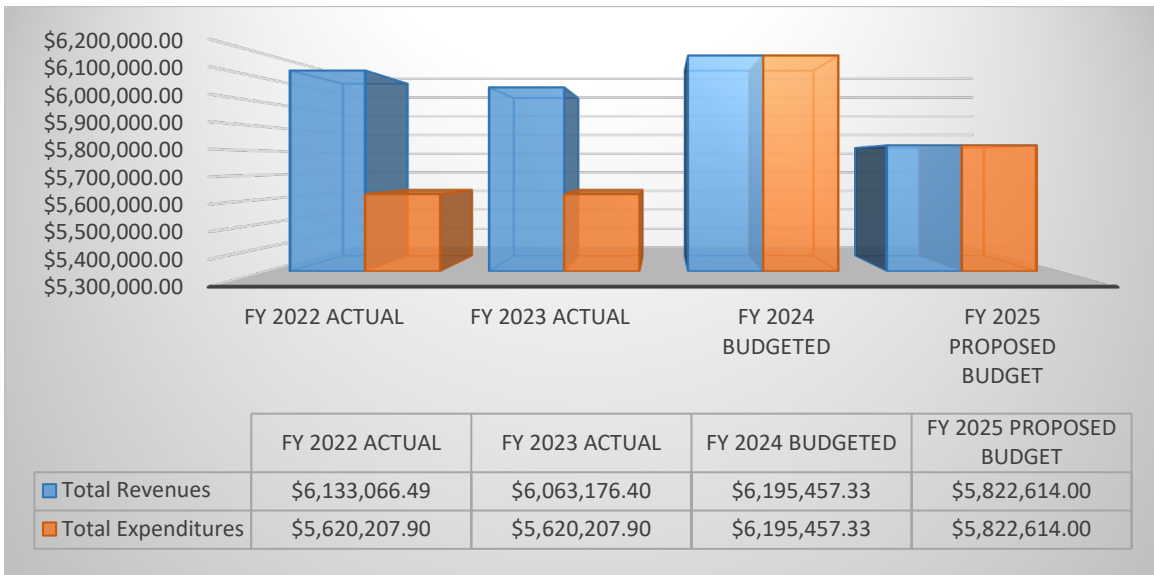
- Supports salaries and wages, medical insurance, legal services, professional services, and state fees.

Conclusion:

The proposed FY 2025 budget ensures the city continues to provide essential services while addressing the community's needs for safety, infrastructure, and quality of life improvements. We have aimed for a balanced approach, maintaining fiscal responsibility and sustainability. We look forward to working with the City Council and the community to finalize and adopt this budget.

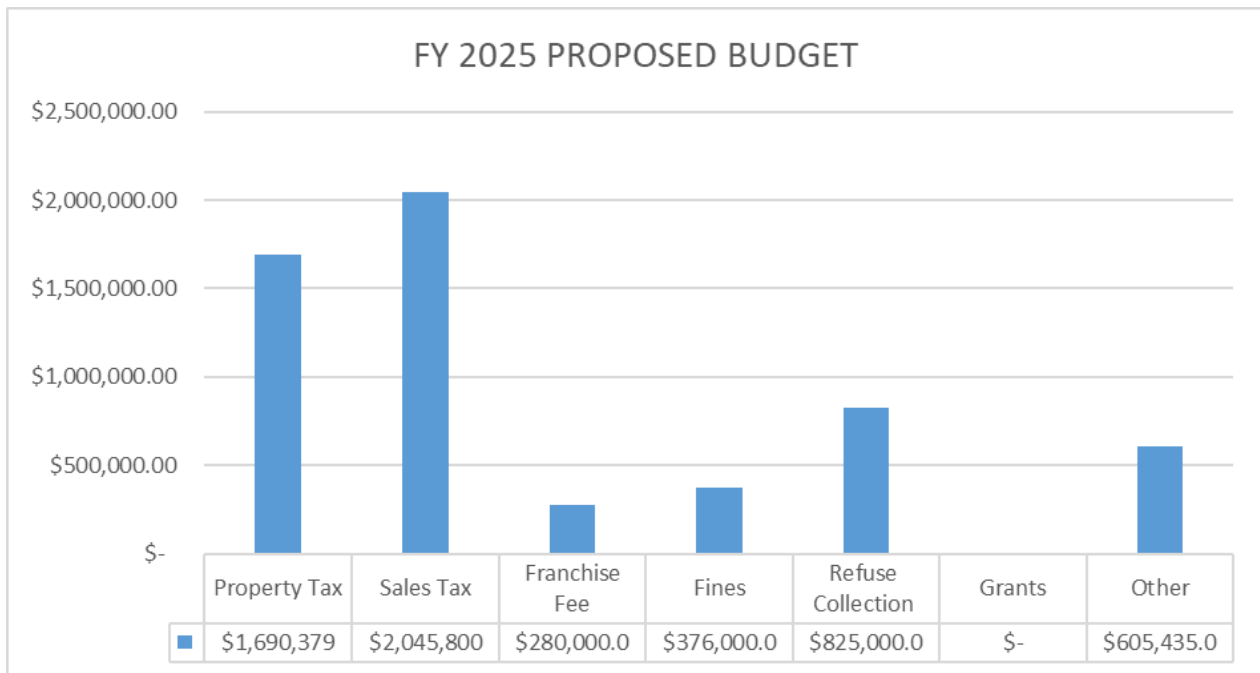
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

CATEGORIES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2025 PROPOSED BUDGET
Total Revenues	\$ 6,133,066.49	\$ 6,063,176.40	\$ 6,195,457.33	\$ 5,822,614.00
Total Expenditures	\$ 5,620,207.90	\$ 5,620,207.90	\$ 6,195,457.33	\$ 5,822,614.00
Net Inc/(Exp)	\$ 512,858.59	\$ 442,968.50	\$ -	\$ -

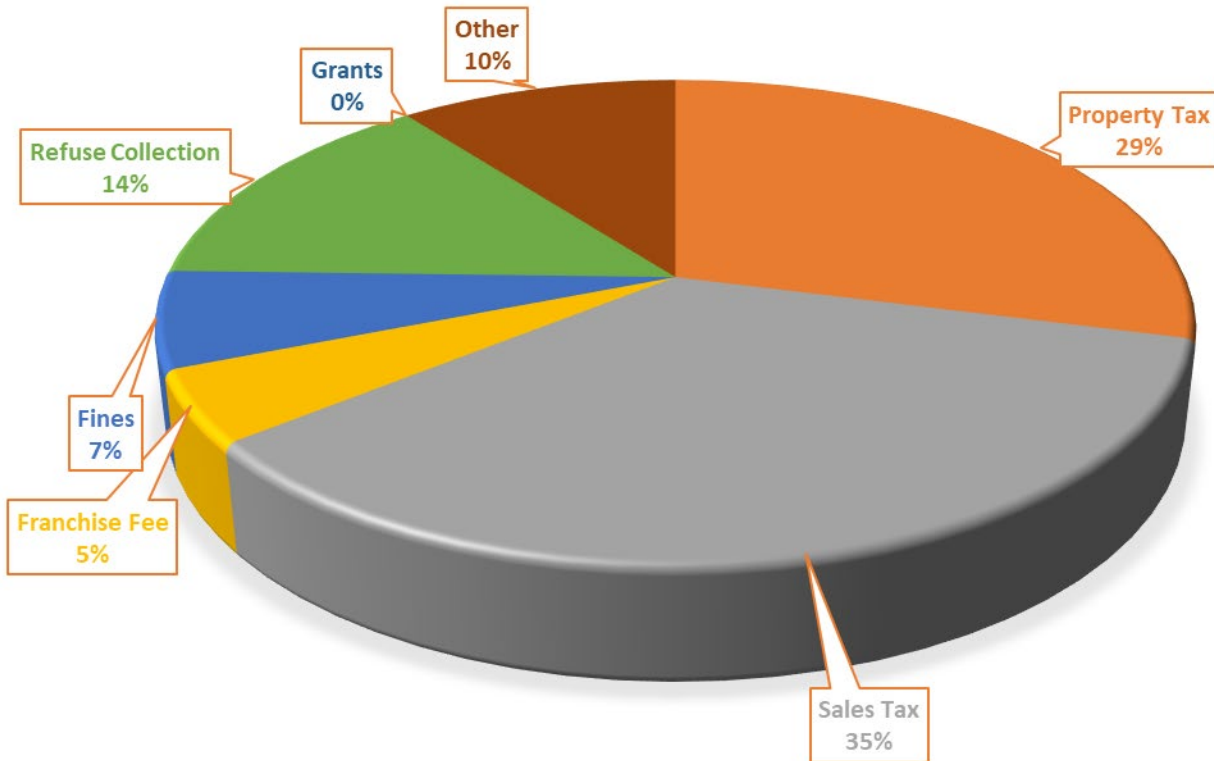


Revenues

GENERAL FUND REVENUE SUMMARY				
CATEGORIES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2025 PROPOSED BUDGET
REVENUES				
Property Tax	\$ 1,342,615.87	\$ 1,591,099.25	\$ 1,532,147.00	\$ 1,690,379.00
Sales Tax	\$ 1,959,536.62	\$ 2,045,800.69	\$ 2,121,210.00	\$ 2,045,800.00
Franchise Fee	\$ 248,828.08	\$ 263,387.40	\$ 260,000.00	\$ 280,000.00
Fines	\$ 285,977.43	\$ 374,016.95	\$ 350,000.00	\$ 376,000.00
Refuse Collection	\$ 783,041.73	\$ 821,594.93	\$ 825,000.00	\$ 825,000.00
Grants	\$ 178,590.41	\$ 408,859.74	\$ 193,500.00	\$ -
Other	\$ 1,334,476.35	\$ 558,417.44	\$ 913,600.33	\$ 605,435.00
TOTAL REVENUE	\$ 6,133,066.49	\$ 6,063,176.40	\$ 6,195,457.33	\$ 5,822,614.00



GENERAL FUND REVENUES



The city's primary source of revenue is sales tax, which constitutes 35% of the budget, followed by property tax at 29%. The city's revenue sources have shown stability in areas like property tax, sales tax, and refuse collection. The increases in property tax revenue and the stability of sales tax revenue reflect our confidence in these areas as dependable sources of income. Grants are not budgeted until they are received, at which point a budget amendment is submitted to the council.

Property Tax

Property taxes are a crucial source of revenue for the city, enabling us to fund essential services and maintain infrastructure that benefits all residents. These taxes help support various city functions, including public safety, street maintenance, parks and recreation, and other community services.

Over the years, property tax revenue has shown a general trend of increasing, reflecting the city's growth and the rising property values. For example, in 2015, the city collected \$1,016,548.22 in property taxes. This amount has steadily increased, reaching \$1,642,924.36 in 2024, with a 5.40% increase over the previous year.

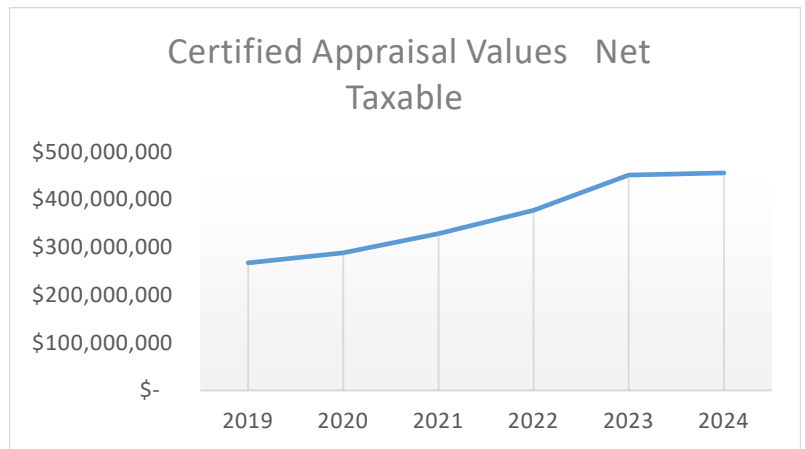
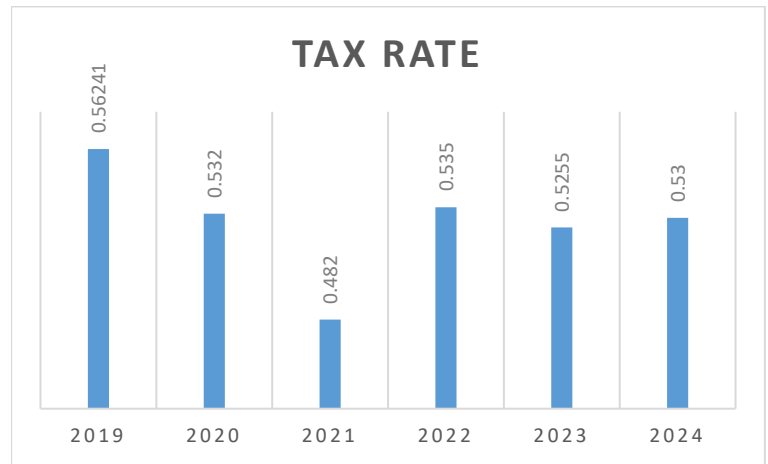
The proposed budget for 2025 is set at \$1,690,379, representing an increase from last year's \$1,502,147. This increase will help the city continue to improve services and address community needs. It's important to note that while 2024 isn't complete, we have already collected the bulk of the taxes, ensuring that our projections for the year are reliable.

The steady increase in property tax revenue allows the city to plan for future projects and improvements, ensuring that Mineola remains a great place to live, work, and visit.

This budget proposes a 2.37% increase in M&O.

Certified Appraisal Values

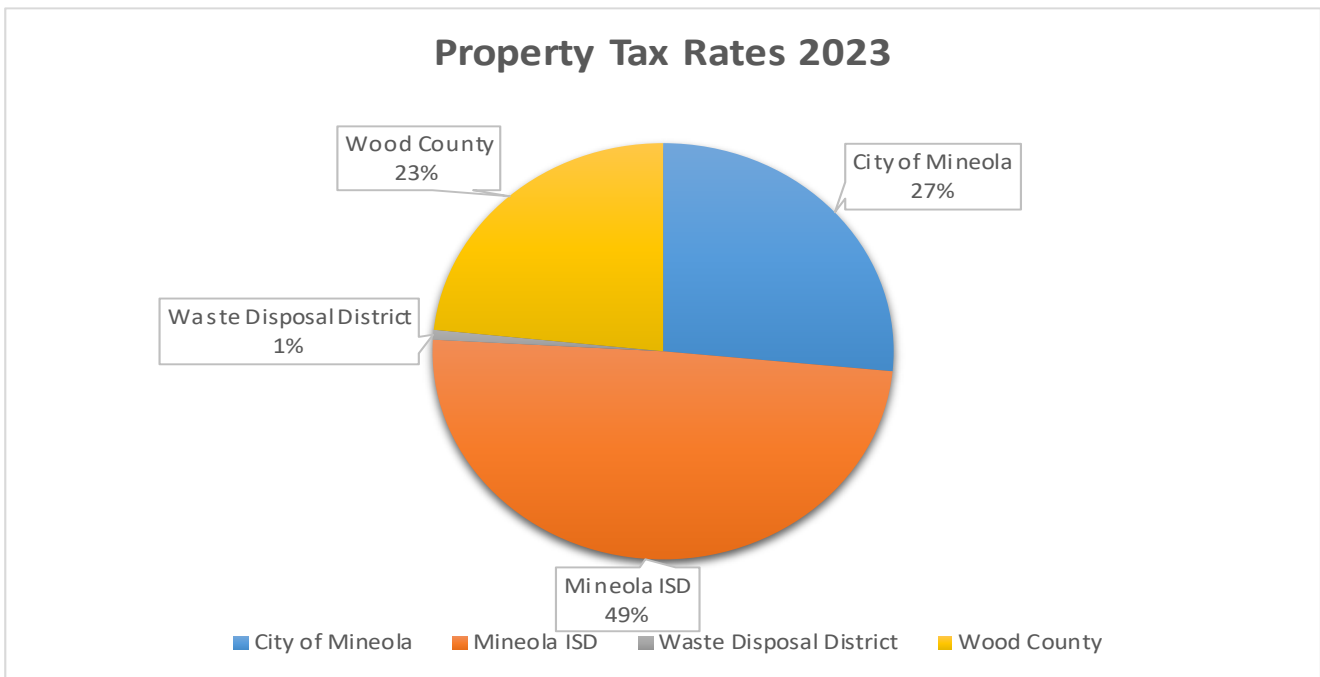
Year	Net Taxable	Tax Rate
2017	\$ 240,385,637	0.56241
2018	\$ 249,630,346	0.56241
2019	\$ 267,381,267	0.56241
2020	\$ 288,615,412	0.53200
2021	\$ 328,523,034	0.48200
2022	\$ 377,850,300	0.53500
2023	\$ 451,645,050	0.52550
2024	\$ 455,932,559	0.53000



Percent of Property Tax per Taxing Entity

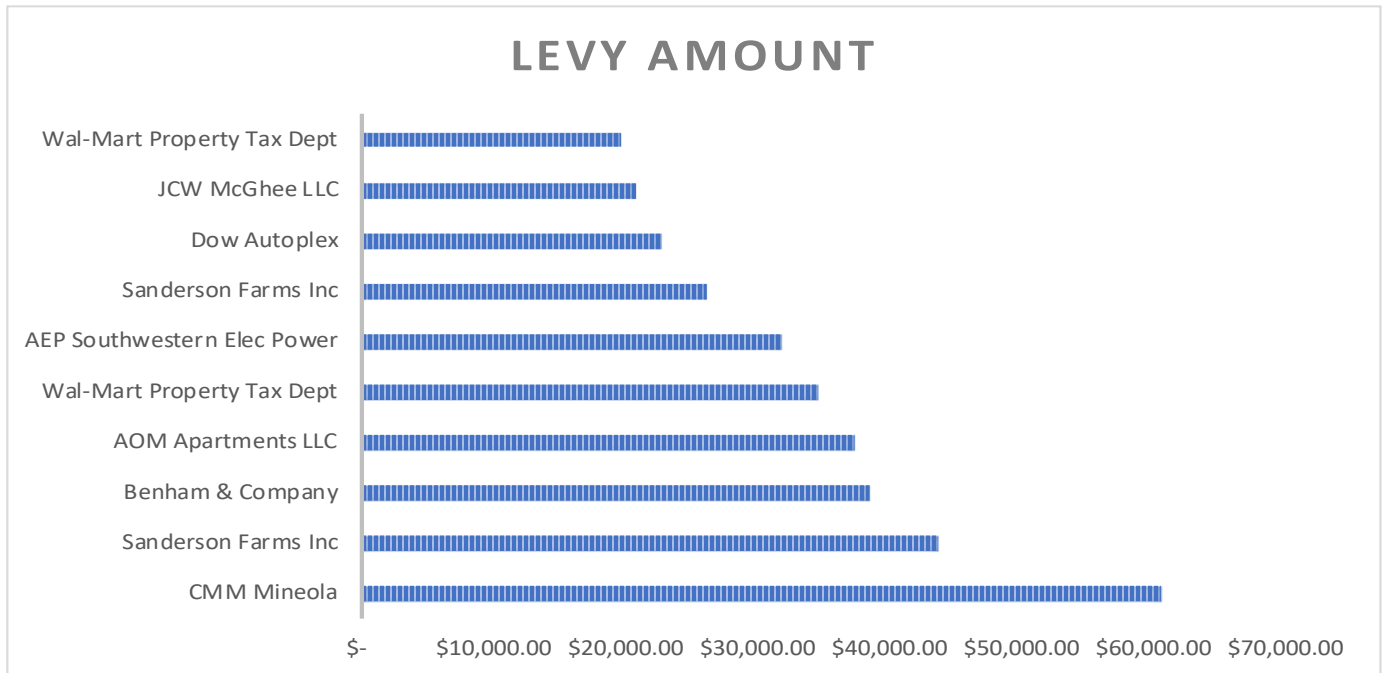
The following is a breakdown of taxing entities tax rates for 2023. As of the date of this writing, 2024 tax rates have not been established.

<u>Entity</u>	<u>Tax Rate</u>
City of Mineola	0.5255
Mineola ISD	0.9776
Waste Disposal District	0.0150
Wood County	0.4625
TOTAL	1.9806 Per \$100 valuation



Principal Property Taxpayers 2023

Tax Payer Name	Levy Amount	Taxable Value
CMM Mineola	\$ 60,605.04	\$ 11,532,834
Sanderson Farms Inc	\$ 43,614.29	\$ 8,299,580
Benham & Company	\$ 38,505.59	\$ 7,327,420
AOM Apartments LLC	\$ 37,264.05	\$ 7,091,160
Wal-Mart Property Tax Dept	\$ 34,486.10	\$ 6,562,530
AEP Southwestern Elec Power	\$ 31,756.91	\$ 6,043,180
Sanderson Farms Inc	\$ 26,104.48	\$ 4,967,550
Dow Autoplex	\$ 22,789.88	\$ 4,336,800
JCW McGhee LLC	\$ 20,687.57	\$ 3,936,740
Wal-Mart Property Tax Dept	\$ 19,560.79	\$ 3,722,320
	\$ 335,374.70	\$ 63,820,114



Budget Analysis of Sales Tax Data: Past Trends and Future Projections

Past Trends (2007-2023)

1. Overall Growth:

- From 2007 to 2023, our town's sales tax revenue has shown substantial growth, rising from \$1,420,622.29 in 2007 to \$3,068,701.03 in 2023. This indicates a more than twofold increase over the 16-year period.

2. Yearly Fluctuations:

- The sales tax revenue experienced some fluctuations over the years. For instance, there were declines in 2009 (-5.9%), 2010 (-3.7%), and 2014 (-0.3%). However, these were offset by significant growth years such as 2012 (14.4%) and 2022 (13.6%).

3. Post-2015 Growth:

- From 2015 onwards, there has been consistent growth, with revenues increasing from \$1,759,722.63 in 2015 to \$2,939,304.94 in 2022. The growth rate has generally been robust, with an average increase of around 5-9% per year during this period.

4. General Fund and 1/2 Cent Allocation:

- The General Fund and the 1/2 Cent allocation have both increased in proportion to the total sales tax revenue. By 2023, the General Fund reached \$2,045,800.69, while the 1/2 Cent allocation hit \$1,022,900.34.

Future Projections (2024-2025)

1. 2024 Projections:

- The projected sales tax revenue for 2024 is \$3,116,946.00, which represents a modest increase of 1.6% from 2023. The General Fund allocation is projected to remain stable at \$2,045,800.00, while the 1/2 Cent allocation is expected to rise to \$1,071,146.00.

2. 2025 Budget:

- For 2025, the budgeted sales tax revenue is slightly lower at \$3,082,907.00, a decrease of 1.1% from the 2024 projection. The General Fund remains constant at \$2,045,800.00, with the 1/2 Cent allocation adjusted to \$1,037,107.00.

Analysis

1. Stability and Growth:

- The historical data shows a resilient and growing sales tax revenue base, reflecting economic stability and growth in the town. The periods of decline were followed by strong recovery years, indicating a robust local economy.

2. Projected Moderation:

- The projections for 2024 and 2025 suggest a moderation in growth rates. This could be due to various factors such as economic cycles, changes in consumer behavior, or policy adjustments. It's essential to monitor these projections closely and be prepared to adjust budgetary plans if necessary.

3. Strategic Planning:

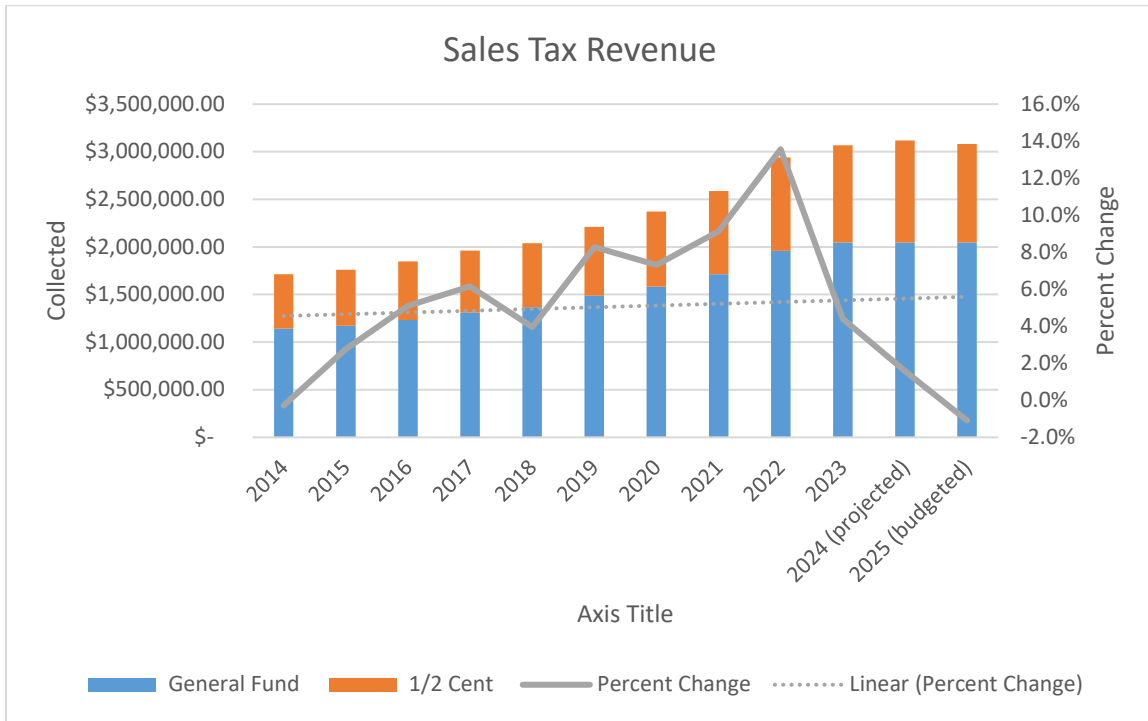
- Given the stable General Fund allocation, the town can focus on maintaining essential services while exploring opportunities to enhance revenue from the 1/2 Cent allocation. This could involve promoting local businesses, supporting tourism, and leveraging the town's retail and accommodation sectors.

4. Contingency Measures:

- To address the slight projected decline in 2025, the town should consider contingency measures such as cost optimization, enhancing revenue collection efficiency, and exploring alternative revenue streams to ensure financial stability.

Conclusion

The sales tax data reveals a strong historical performance with consistent growth, especially in recent years. While future projections indicate a potential slowdown, strategic planning and proactive measures can help maintain financial health and support continued growth in our town.



Sales Tax Income Analysis (Q1 2021 - Q1 2024)

Over the past few years, our town has experienced fluctuating sales tax revenues across various industries. Notably, certain sectors have consistently contributed significant amounts, reflecting their vital roles in our local economy.

Key Industries and Trends

1. Retail Trade:

- **Q1 2021:** \$378,107.09
- **Q1 2022:** \$421,787.67
- **Q1 2023:** \$433,112.55
- **Q1 2024:** \$434,396.96
- **Trend:** The retail trade sector has shown a steady increase in sales tax revenue, highlighting its importance in our local economy. There was a significant boost in Q1 2022, which continued to rise gradually in the following years.

2. Accommodation and Food Services:

- **Q1 2021:** \$83,180.70
- **Q1 2022:** \$89,536.19
- **Q1 2023:** \$96,512.88
- **Q1 2024:** \$100,471.88
- **Trend:** This sector has also seen a consistent upward trend, reflecting the town's thriving tourism and hospitality industry. The increase from Q1 2021 to Q1 2024 indicates a growing demand for accommodation and dining options.

3. Manufacturing:

- **Q1 2021:** \$58,944.12
- **Q1 2022:** \$98,310.81
- **Q1 2023:** \$110,400.07
- **Q1 2024:** \$109,115.99
- **Trend:** Manufacturing has shown a remarkable increase, particularly noticeable between Q1 2021 and Q1 2022. This growth may be attributed to new manufacturing establishments or expansion of existing ones.

Other Notable Observations

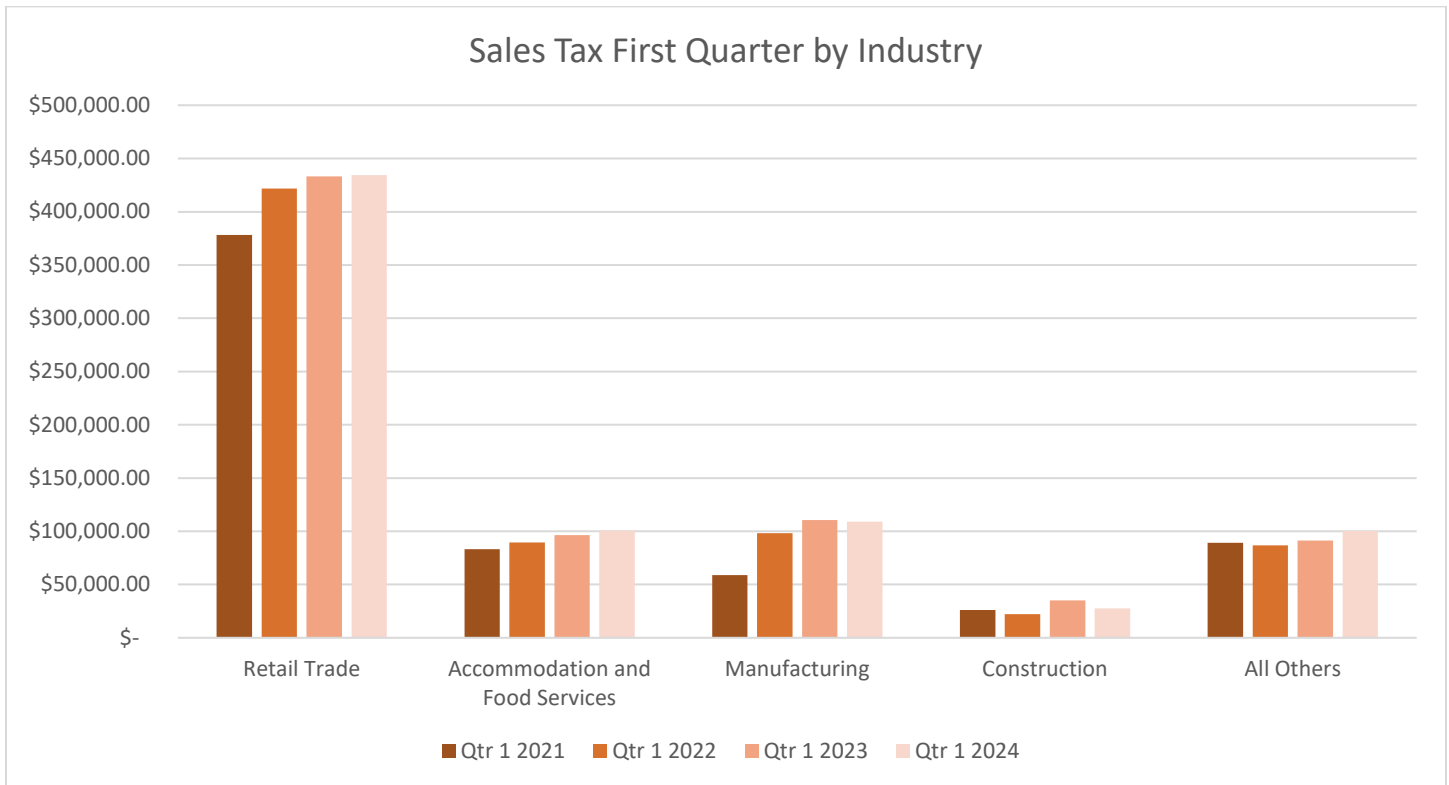
- **Construction:** Despite some fluctuations, there was a significant spike in Q4 2022 (\$72,556.02), indicating a period of increased construction activity.
- **Wholesale Trade:** Revenues have remained relatively stable with some minor increases, suggesting steady business operations in this sector.
- **Information and Finance/Insurance:** These sectors have shown moderate but consistent growth, indicating steady economic activities related to information services and financial operations.

Challenges

- **Mining, Quarrying, and Oil and Gas Extraction:** This sector has experienced variability, with some quarters showing negative revenue, suggesting challenges in this industry.
- **Transportation and Warehousing:** This sector shows minimal contribution and significant fluctuations, indicating instability or limited activity in this area.

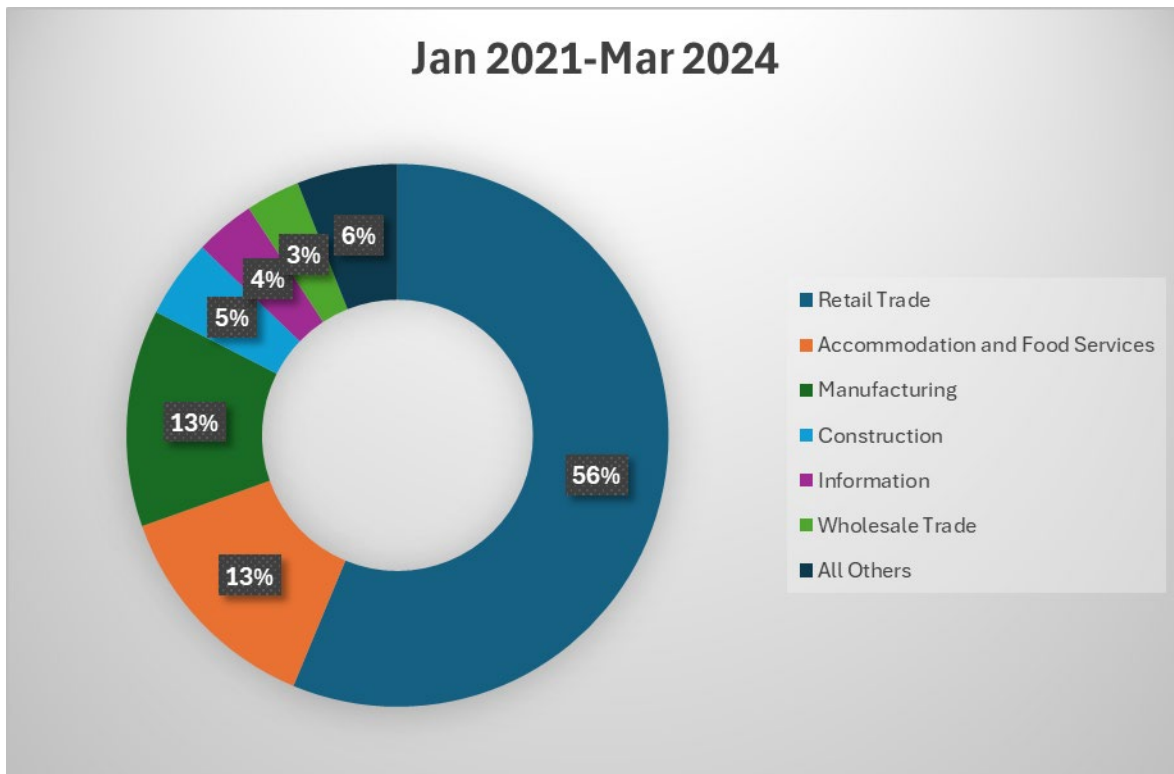
Conclusion

Overall, the sales tax revenue data from Q1 2021 to Q1 2024 demonstrates a resilient local economy with strong contributions from retail trade, accommodation and food services, and manufacturing. These industries are the backbone of our town's economic health, and their growth is a positive indicator for the future. Continuous monitoring and support for these sectors will be crucial to maintaining and enhancing our town's economic stability and growth.



Sales Tax by Industry

Industry	TOTAL
Retail Trade	\$ 7,372,936.64
Accommodation and Food Services	\$ 1,763,477.50
Manufacturing	\$ 1,728,034.86
Construction	\$ 614,195.21
Information	\$ 481,830.84
Wholesale Trade	\$ 422,771.43
All Others	\$ 563,177.02



Refuse/Solid Waste Collection

Overview

Solid waste collection in Mineola is a crucial service provided to both residential and commercial customers. The fees collected from residential citizens who live inside the city limits are used to pay Republic Services, the city's contracted solid waste collectors. Additionally, part of the fee includes leaf, brush, and limb pickup performed by Street Department employees.

Collection and Service Expansion

In 2016, Mineola franchised with Republic Waste to extend commercial dumpster services. This agreement means that all customers, both commercial and residential, use Republic Waste for their trash services, and are billed through the city on their water bill. Republic also provides the city with a franchise fee, which appears as a credit on the monthly bill.

Financial Analysis

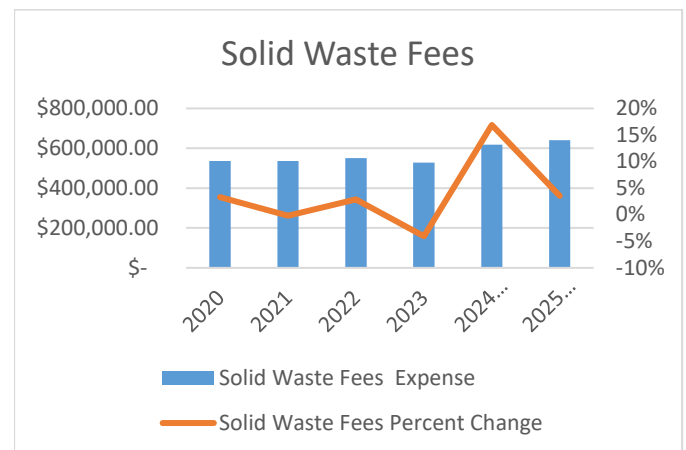
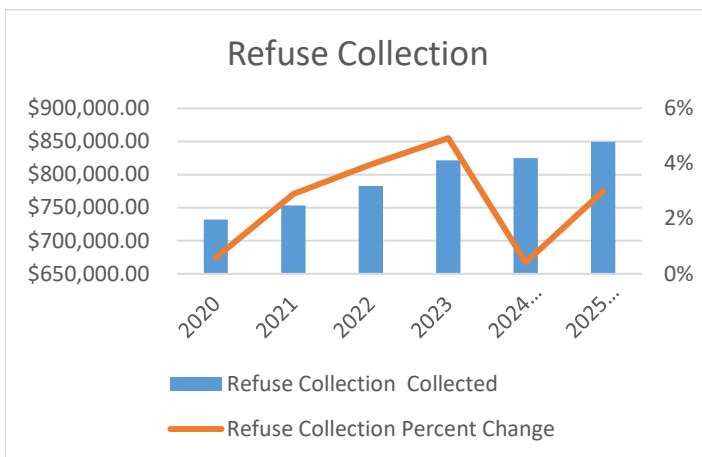
The historical data for refuse collection shows a steady increase in the amount collected, reflecting the growth in services and the city's population.

Key Insights

- 1. Revenue Growth:** Since 2013, there has been a steady increase in revenue collected from refuse collection, peaking at \$821,594.93 in 2023 with a 5% increase over the previous year. The revenue is projected to grow modestly by 3% in 2025, reaching \$849,750.00.
- 2. Expense Management:** Expenses for solid waste fees have also risen over the years, reflecting the expansion of services and operational costs. A significant increase occurred in 2017 due to the inclusion of commercial dumpster services. Expenses are projected to rise by 4% in 2025 to \$640,000.00.
- 3. Franchise Agreement:** The partnership with Republic Waste for both residential and commercial services has streamlined waste management in the city. The franchise fee provided by Republic serves as a credit on the city's monthly bill, helping to offset costs.

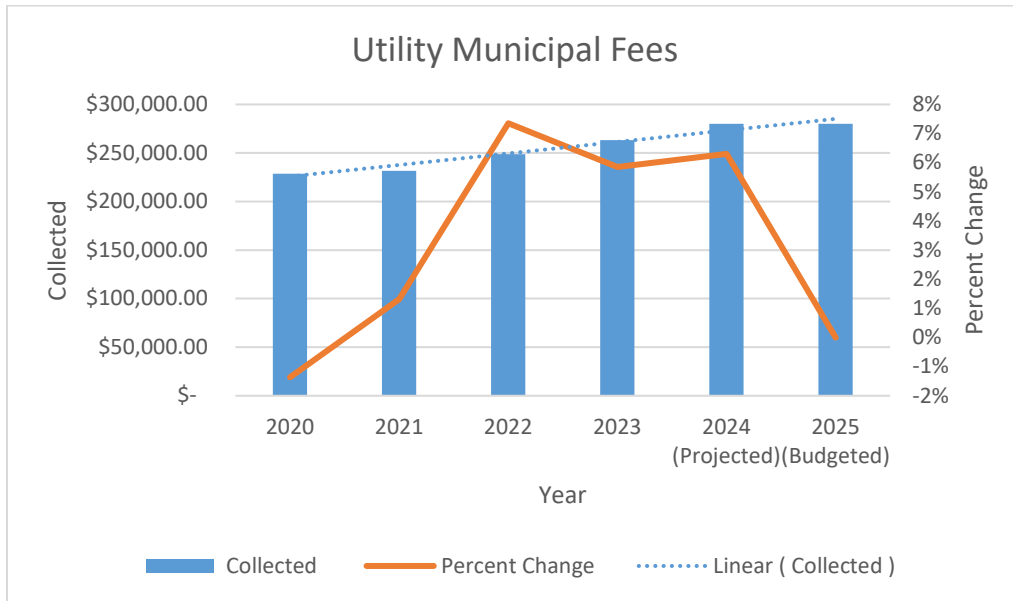
Conclusion

The solid waste collection program in Mineola is a well-managed service that ensures efficient waste management for both residential and commercial customers. The steady increase in collected fees supports the growing demand for waste services, while the partnership with Republic Waste helps manage costs effectively. With the projected budget for 2025, the city is well-positioned to continue providing comprehensive solid waste services to its residents and businesses.



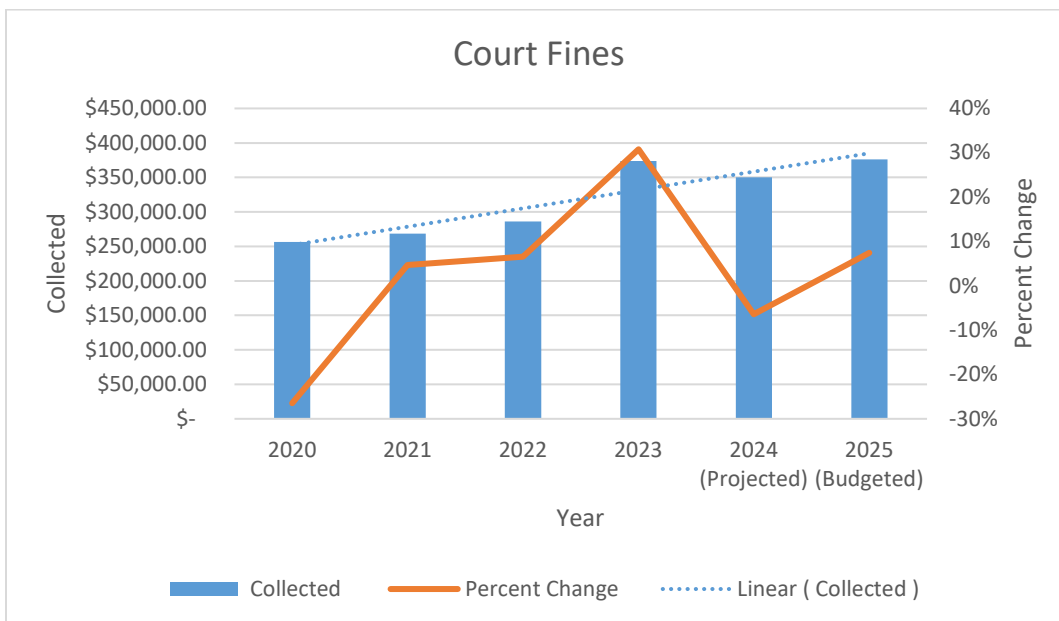
Utility Municipal Fees (Franchise Fees)

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 annual change since 2007 has varied, with some years experiencing significant increases or decreases. For instance, the fees collected increased by 22% in 2012 but decreased by 12% in 2009. The budget for 2024 projects a 6% increase over the previous year, maintaining the trend seen in recent years. The budgeted amount for 2025 remains consistent with 2024, projecting no increase.



Municipal Court Fines & Fees

Court fines saw a significant drop during COVID but have been steadily increasing in FY 2022 and 2023. After COVID, enforcement efforts increased with the addition of a new officer, more traffic in our city, and court employees actively managing dockets and sending out courtesy letters. Although court fines can fluctuate due to various factors, the average annual increase since 2008 has been around 12%. Notable changes include an 84% increase in 2018 and a 26% decrease in 2020. For 2024, we are projecting a 6% decrease compared to 2023, while the budget for 2025 anticipates a 7% increase.

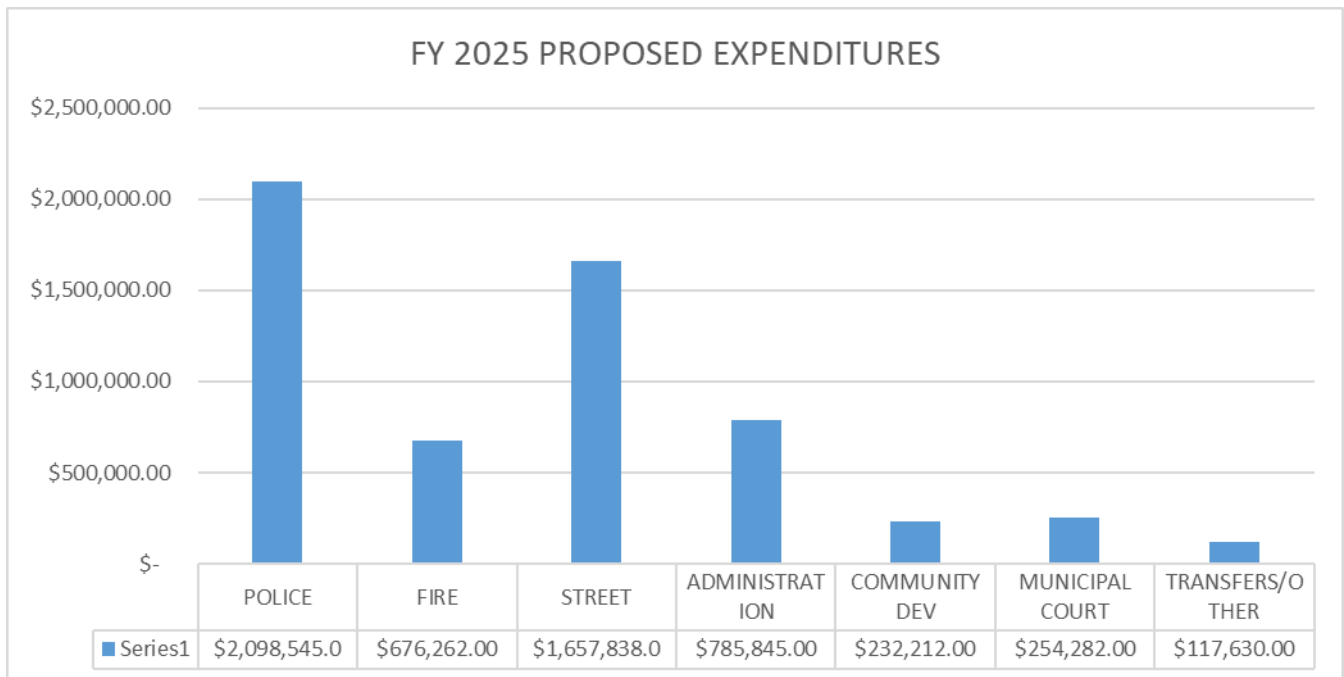


	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
Fund 101	GENERAL FUND					
	GENERAL FUND REVENUE					
101-41001-000	CURRENT YEAR TAXES	\$ (1,690,379.00)	\$ (1,642,891.58)	\$ (1,502,147.00)	\$ (1,660,000.00)	\$ (1,558,791.46)
101-41002-000	CURRENT YEAR DELINQU	\$ (70,000.00)	\$ (72,501.36)	\$ (30,000.00)	\$ (70,000.00)	\$ (32,307.79)
101-41050-000	TAX PENALTIES & INTE	\$ (45,000.00)	\$ (46,322.98)	\$ (25,000.00)	\$ (45,000.00)	\$ (32,883.70)
101-41060-000	SALES TAX RECEIPTS	\$ (2,045,800.00)	\$ (1,657,613.62)	\$ (2,121,210.00)	\$ (2,045,800.00)	\$ (2,045,800.69)
101-41065-000	1/2 CENT SALES TAX R					
101-41070-000	ALCOHOL BEVERAGE TAX	\$ (20,000.00)	\$ (14,524.23)	\$ (16,000.00)	\$ (20,000.00)	\$ (15,916.13)
	TOTAL TAX COLLECTION	\$ (3,871,179.00)	\$ (3,433,853.77)	\$ (3,694,357.00)	\$ (3,840,800.00)	\$ (3,685,699.77)
101-41145-000	REFUSE COLLECTIONS	\$ (825,000.00)	\$ (725,532.96)	\$ (825,000.00)	\$ (825,000.00)	\$ (821,594.93)
101-41150-000	ZONING FEES	\$ (500.00)	\$ (500.00)	\$ (500.00)	\$ (500.00)	\$ (600.00)
101-41165-000	LEASES	\$ (30,000.00)	\$ (27,000.00)	\$ (30,000.00)	\$ (30,000.00)	\$ (31,954.50)
101-41170-000	LEASE REVENUE - GPM					
101-41175-000	LEASE REVENUE - TOWE					
	CHARGES FOR SERVICE	\$ (855,500.00)	\$ (753,032.96)	\$ (855,500.00)	\$ (855,500.00)	\$ (854,149.43)
101-41200-000	FRANCHISE FEES	\$ (280,000.00)	\$ (232,037.25)	\$ (260,000.00)	\$ (280,000.00)	\$ (263,387.40)
101-41205-000	CREDIT CARD FEE INCO	\$ (1,400.00)	\$ (619.26)	\$ (1,400.00)	\$ (1,400.00)	\$ (812.83)
101-41230-000	FINES	\$ (376,000.00)	\$ (297,587.87)	\$ (350,000.00)	\$ (350,000.00)	\$ (374,016.95)
101-41235-000	ANIMAL SHELTER - FIN	\$ (25,000.00)	\$ (17,928.80)	\$ (10,000.00)	\$ (20,000.00)	\$ (9,758.94)
	FINES AND FEES	\$ (682,400.00)	\$ (548,173.18)	\$ (621,400.00)	\$ (651,400.00)	\$ (647,976.12)
101-42180-000	INTEREST INCOME	\$ (113,950.00)	\$ (72,722.32)	\$ (200,000.00)	\$ (109,083.00)	\$ (266,484.30)
101-42190-000	INTEREST INCOME - TO					
101-42195-000	INTEREST INCOME - GP					
	INVESTMENT INCOME	\$ (113,950.00)	\$ (72,722.32)	\$ (200,000.00)	\$ (109,083.00)	\$ (266,484.30)
101-42230-000	ALCOHOL BEVERAGE PER	\$ (2,000.00)	\$ (830.00)	\$ (2,000.00)	\$ (2,000.00)	\$ (2,665.00)
101-42250-000	BUILDING PERMITS	\$ (65,000.00)	\$ (41,173.72)	\$ (50,000.00)	\$ (58,900.00)	\$ (51,436.75)
101-42265-000	BURNING PERMITS	\$ (300.00)	\$ (230.00)	\$ (300.00)	\$ (300.00)	\$ (320.00)
	LICENSES AND PERMITS	\$ (67,300.00)	\$ (42,233.72)	\$ (52,300.00)	\$ (61,200.00)	\$ (54,421.75)
101-42300-000	DONATIONS - MAIN STR	\$ (30,900.00)	\$ (34,645.95)	\$ (49,550.00)	\$ (49,550.00)	\$ (48,650.73)
101-42305-000	DONATIONS - ANIMAL S	\$ (7,000.00)	\$ (2,768.10)	\$ (7,000.00)	\$ (7,000.00)	\$ (4,700.50)
101-42325-000	DONATIONS - MUSEUM					
101-42330-000	DONATIONS - LANDMARK	\$ (10,800.00)	\$ (7,515.08)	\$ (10,950.00)	\$ (10,950.00)	\$ (8,199.13)
101-42330-000-RRP	DONATIONS - LANDMARK	\$ (5,000.00)	\$ (3,496.73)	\$ (5,000.00)	\$ (5,000.00)	\$ (10,323.53)
101-42331-000	DONATIONS - LAKE COU					
101-42340-000	DONATIONS - POLICE D					
101-42345-000	DONATIONS - FIREWORK	\$ (1,000.00)	\$ (985.00)	\$ (1,000.00)	\$ (1,000.00)	\$ (1,100.00)
101-42400-000	GRANT - MEREDITH FOU		\$ (193,500.00)	\$ (193,500.00)	\$ (193,500.00)	\$ (162,298.00)
101-42425-000	GRANT - STATEWIDE EM					\$ (175,909.24)
101-42450-000	GRANT - FEDERAL					\$ (60,800.00)
101-42455-000	GRANT - TXDOT					\$ (9,852.50)
	DONATIONS AND GRANTS	\$ (54,700.00)	\$ (242,910.86)	\$ (267,000.00)	\$ (267,000.00)	\$ (481,833.63)

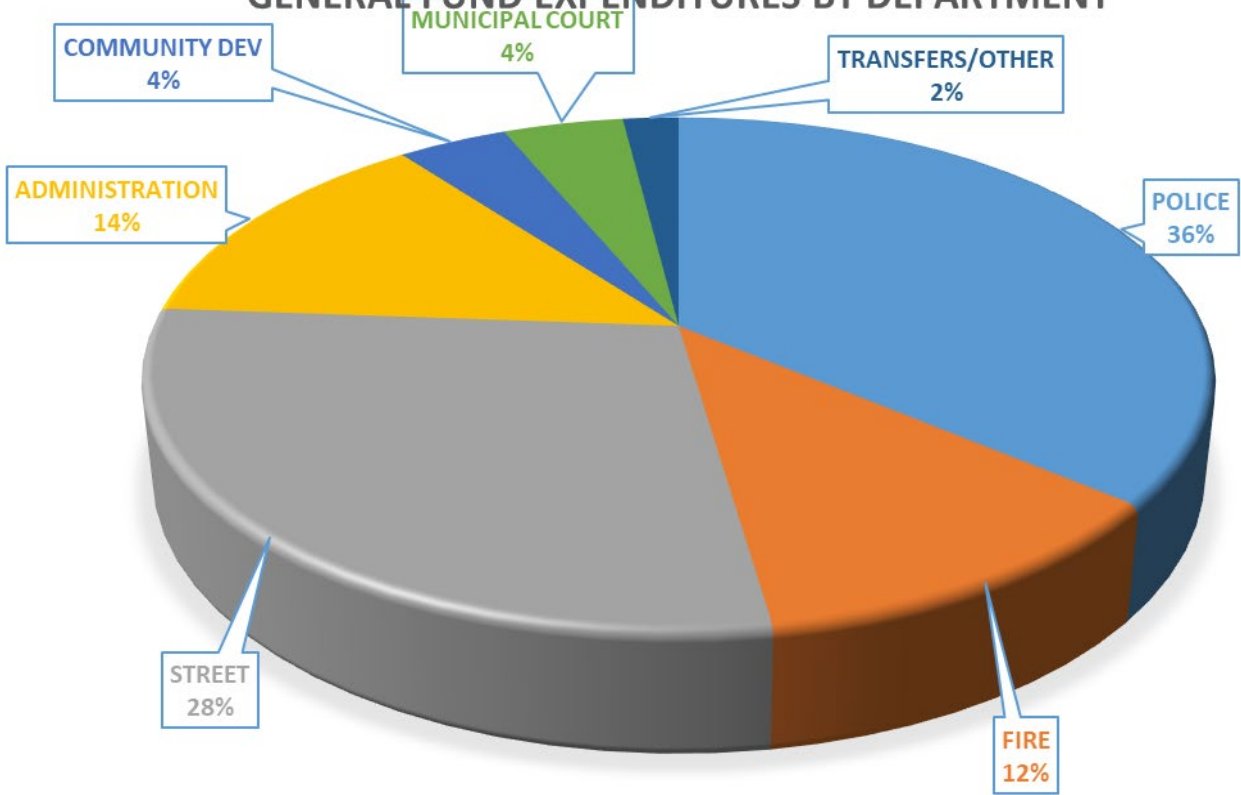
Description		City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
101-43405-000	COUNTY FIRE SUBSIDY					
101-43500-000	MISCELLANEOUS INCOME	\$ (52,500.00)	\$ (55,837.19)	\$ (52,500.00)	\$ (52,500.00)	\$ (35,963.05)
101-43515-000	SALE OF CITY ASSETS	\$ (1,000.00)		\$ (1,000.00)		\$ (23.10)
101-43520-000	COBRA INS REIMBURSEM		\$ (39.81)			
101-43536-000	INSURANCE REIMBURSEM	\$ (20,535.00)	\$ (20,531.27)	\$ (13,000.00)	\$ (20,535.00)	\$ (14,031.45)
101-43545-000	PRIOR YEAR EXCESS	\$ (18,550.00)		\$ (358,400.33)		
101-43570-000	CASH SHORT/OVER		\$ (2.00)			\$ 5.00
101-43600-000	TRANSFER IN	\$ (60,000.00)	\$ (60,792.71)	\$ (60,000.00)	\$ (60,000.00)	\$ (2,598.80)
101-43655-000	TRANSFER IN - MEDC	\$ (25,000.00)	\$ (15,000.00)	\$ (20,000.00)	\$ (20,000.00)	\$ (20,000.00)
101-49030-000	LEASE/LOAN PROCEEDS					
	MISC. GENERAL INCOME	\$ (177,585.00)	\$ (152,202.98)	\$ (504,900.33)	\$ (153,035.00)	\$ (72,611.40)
	Total General Fund Revenues	\$ (5,822,614.00)	\$ (5,245,129.79)	\$ (6,195,457.33)	\$ (5,938,018.00)	\$ (6,063,176.40)

Expenditures

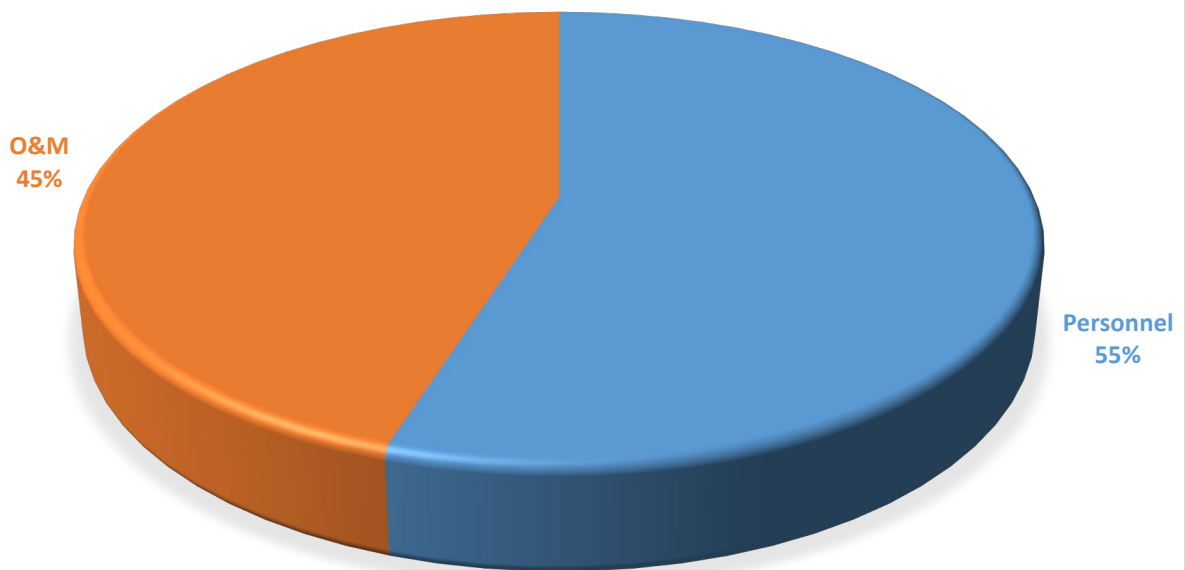
GENERAL FUND EXPENSES PER DEPARTMENT				
CATEGORIES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2025 PROPOSED BUDGET
EXPENDITURES				
POLICE	\$ 1,874,254.76	\$ 1,880,387.58	\$ 2,290,484.00	\$ 2,098,545.00
FIRE	\$ 674,105.30	\$ 483,538.70	\$ 1,011,535.33	\$ 676,262.00
STREET	\$ 1,395,497.63	\$ 1,424,042.34	\$ 1,584,204.00	\$ 1,657,838.00
ADMINISTRATION	\$ 572,900.88	\$ 569,622.92	\$ 788,364.00	\$ 785,845.00
COMMUNITY DEV	\$ 233,473.21	\$ 196,091.02	\$ 224,247.00	\$ 232,212.00
MUNICIPAL COURT	\$ 193,876.85	\$ 197,231.86	\$ 194,123.00	\$ 254,282.00
TRANSFERS/OTHER	\$ 1,263,336.39	\$ 869,293.48	\$ 102,500.00	\$ 117,630.00
TOTAL EXPENDITURES	\$ 6,207,445.02	\$ 5,620,207.90	\$ 6,195,457.33	\$ 5,822,614.00



GENERAL FUND EXPENDITURES BY DEPARTMENT



EXPENDITURES BY TYPE



Police Department Budget FY 2025

The proposed budget for the Police Department for FY 2025 is \$2,098,545. This budget is essential for maintaining public safety and ensuring that our police force is well-equipped and adequately staffed to serve the community effectively.

Personnel Services

Personnel services constitute the largest portion of the Police Department's budget. For FY 2025, the proposed budget for personnel services is \$1,808,395, which accounts for approximately 86% of the total Police Department budget. This includes salaries and wages for both supervisory and labor positions, overtime, longevity pay, contributions to retirement, FICA and Medicare expenses, unemployment tax, medical and workers' insurance, and other health-related expenses.

Investing in personnel is crucial because it ensures that we have enough officers to patrol our streets, respond to emergencies, and engage with the community. Adequate compensation and benefits are necessary to attract and retain qualified officers, contributing to overall public safety.

Operations & Maintenance

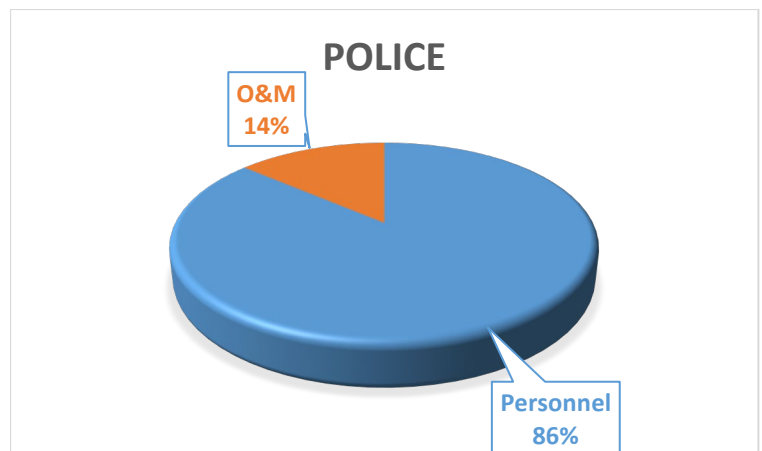
The remaining 14% of the budget, amounting to \$290,150, is allocated to operations and maintenance. This includes expenses for office supplies, fuel, cleaning and sanitation, clothing and safety equipment, operating supplies, animal shelter operations, contractual services, repairs, and capital expenditures.

Operations and maintenance are vital to the functioning of the Police Department as they cover the cost of daily activities and essential services that support the personnel. For instance, fuel for patrol cars, maintenance of equipment, and repairs to vehicles and buildings are all necessary to keep the department operational.

Key Budget Changes and Projections

- **Salaries & Wages:** The budget for salaries and wages for supervisors and labor positions has seen an increase, reflecting the need for competitive compensation to retain staff.
- **Medical Insurance:** Medical insurance remains a significant expense, crucial for ensuring the health and well-being of our officers.
- **Fuel:** Fuel costs are maintained to ensure that patrol cars can continue their operations without interruption.
- **Capital Expenditures:** There is a notable allocation for capital expenditures to purchase new vehicles and equipment, which are essential for modernizing the department and ensuring that officers have the tools they need to perform their duties effectively.

The FY 2025 budget ensures that the Police Department is well-funded to handle the community's safety needs. With the majority of the budget dedicated to personnel services, we emphasize the importance of having a well-staffed and adequately compensated police force. Simultaneously, sufficient funds are allocated for operations and maintenance to support the daily functions and long-term sustainability of the department.



Description		City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
GENERAL FUND EXPENSES						
POLICE DEPARTMENT						
101-51001-006	SALARIES & WAGES SUP	\$ 231,710.00	\$ 84,317.17	\$ 221,043.00	\$ 221,043.00	\$ 91,326.18
101-51010-006	SALARIES & WAGES LAB	\$ 1,030,785.00	\$ 875,728.82	\$ 995,084.00	\$ 995,084.00	\$ 984,954.78
101-51020-006	OVERTIME	\$ 35,000.00	\$ 38,050.26	\$ 25,000.00	\$ 25,000.00	\$ 46,032.60
101-51030-006	LONGEVITY	\$ 13,937.00	\$ 11,284.00	\$ 13,468.00	\$ 11,284.00	\$ 10,521.00
101-51100-006	CONTRIBUTIONS TO TRM	\$ 133,903.00	\$ 108,378.30	\$ 128,904.00	\$ 128,904.00	\$ 119,684.88
101-51110-006	FICA EXPENSE	\$ 76,729.00	\$ 59,827.16	\$ 73,530.00	\$ 73,530.00	\$ 66,979.63
101-51115-006	MEDICARE EXPENSE	\$ 17,946.00	\$ 13,991.82	\$ 17,197.00	\$ 17,197.00	\$ 15,664.59
101-51150-006	UNEMPLOYMENT TAX EXP	\$ 5,796.00	\$ 2,506.15	\$ 5,796.00	\$ 5,796.00	\$ 191.77
101-51210-006	INSURANCE - MEDICAL	\$ 203,919.00	\$ 161,923.55	\$ 227,550.00	\$ 227,550.00	\$ 225,258.47
101-51216-006	DEDUCTIBLE REIMBURSE					
101-51220-006	INSURANCE - WORKERS	\$ 56,528.00	\$ 33,878.60	\$ 54,526.00	\$ 33,878.60	\$ 24,062.00
101-51225-006	TELEMEDICINE EXPENSE	\$ 2,142.00	\$ 2,142.00	\$ 2,142.00	\$ 2,142.00	\$ 1,890.00
101-51235-006	HEALTH SAVINGS PLAN					
	PERSONNEL SERVICES	\$ 1,808,395.00	\$ 1,392,027.83	\$ 1,764,240.00	\$ 1,741,408.60	\$ 1,586,565.90
101-52050-006	OFFICE SUPPLIES	\$ 4,000.00	\$ 2,961.18	\$ 4,000.00	\$ 4,000.00	\$ 4,107.93
101-52054-006	COMMUNITY SERVICES	\$ 1,000.00	\$ 539.95	\$ 1,000.00	\$ 1,000.00	\$ 630.66
101-52200-006	FUEL - GASOLINE	\$ 50,000.00	\$ 34,588.02	\$ 50,000.00	\$ 50,000.00	\$ 49,121.85
101-52400-006	CLEANING/SANITATION	\$ 1,000.00	\$ 902.07	\$ 1,000.00	\$ 1,000.00	\$ 1,107.74
101-52500-006	CLOTHING SUPPLIES	\$ 2,000.00	\$ 1,420.32	\$ 1,500.00	\$ 2,000.00	\$ 1,152.32
101-52545-006	SAFETY EQUIPMENT					\$ 61,140.29
101-52600-006	OPERATING SUPPLIES	\$ 4,500.00	\$ 5,215.71	\$ 4,500.00	\$ 4,500.00	\$ 6,019.64
101-52700-006	ANIMAL SHELTER OPERA	\$ 15,000.00	\$ 14,425.83	\$ 17,000.00	\$ 17,000.00	\$ 12,301.32
101-52701-006	ANIMAL SHELTER BENEV	\$ 2,000.00	\$ 3,661.28	\$ 500.00	\$ 3,000.00	\$ 1,975.66
	OPERATING SUPPLIES	\$ 79,500.00	\$ 63,714.36	\$ 79,500.00	\$ 82,500.00	\$ 137,557.41
101-53033-006	MARKETING/ADVERTISIN	\$ 250.00	\$ 31.50	\$ 250.00	\$ 50.00	
101-53050-006	PROFESSIONAL SERVICE	\$ 4,500.00	\$ 5,217.61	\$ 3,000.00	\$ 4,500.00	\$ 2,344.38
101-53052-006	INVESTIGATIONS(DRUG	\$ 3,000.00	\$ 2,696.75	\$ 3,000.00	\$ 3,000.00	\$ 4,730.40
101-53200-006	COMMUNICATIONS - TEL	\$ 14,500.00	\$ 12,858.40	\$ 14,500.00	\$ 14,500.00	\$ 14,491.32
101-53210-006	COMMUNICATIONS - RAD	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 2,065.60
101-53220-006	POSTAGE	\$ 100.00		\$ 100.00	\$ 100.00	\$ 133.19
101-53230-006	UTILITIES-GAS/ELECTR	\$ 9,600.00	\$ 7,939.86	\$ 9,600.00	\$ 9,600.00	\$ 7,959.58
101-53300-006	SCHOOLS/CONVENTION/T	\$ 2,000.00	\$ (911.66)	\$ 5,000.00		\$ 2,420.85
101-53330-006	PRINTING & BONDING	\$ 1,500.00	\$ 1,166.85	\$ 1,000.00	\$ 1,200.00	\$ 733.80
101-53335-006	COPY MACHINE MAINTEN	\$ 2,500.00	\$ 1,669.26	\$ 2,500.00	\$ 2,500.00	\$ 2,094.99
101-53500-006	DUES & SUBSCRIPTIONS	\$ 500.00	\$ 240.00	\$ 500.00	\$ 500.00	\$ 278.00
101-53550-006	COMPUTER SOFTWARE &	\$ 23,000.00	\$ 8,844.50	\$ 21,000.00	\$ 23,000.00	\$ 14,198.00
101-53551-006	REPORTING SYSTEMS	\$ 3,200.00	\$ 3,150.00	\$ 3,150.00	\$ 3,150.00	\$ 3,150.00
101-53756-006	MEREDITH GRANT EXPEN		\$ 194,003.68	\$ 193,500.00	\$ 194,003.68	\$ 2,060.00
	CONTRACTUAL SERVICES	\$ 66,150.00	\$ 236,906.75	\$ 258,600.00	\$ 257,603.68	\$ 56,660.11
101-54050-006	BUILDING REPAIR	\$ 5,000.00	\$ 2,022.76	\$ 5,000.00	\$ 2,000.00	\$ 5,341.24
101-55010-006	FURNITURE & FIXTURE	\$ 500.00	\$ 299.00	\$ 500.00	\$ 500.00	\$ 223.84
101-55040-006	AUTO/TRUCK REPAIR	\$ 50,000.00	\$ 54,658.37	\$ 31,500.00	\$ 60,000.00	\$ 13,983.81
101-55100-006	HEATING & COOLING RE	\$ 2,000.00	\$ 10,542.00	\$ 15,400.00	\$ 15,400.00	\$ 1,652.99
	REPAIRS	\$ 57,500.00	\$ 67,522.13	\$ 52,400.00	\$ 77,900.00	\$ 21,201.88

Description		City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
GENERAL FUND EXPENSES						
101-55300-006	MINOR TOOLS & EQUIPM	\$ 1,500.00		\$ 1,500.00	\$ 500.00	\$ 1,292.37
101-56505-006	EQUIPMENT	\$ 25,000.00		\$ 25,000.00	\$ 25,000.00	
101-56550-006	COMPUTER EQUIPMENT	\$ 10,500.00	\$ 1,650.00	\$ 1,500.00	\$ 1,650.00	\$ 1,917.59
101-56700-006	VEHICLES PURCHASE	\$ 50,000.00		\$ 107,744.00	\$ 108,000.00	
101-56999-006	CAPITAL OUTLAY					\$ 57,208.30
	CAPITAL EXPENDITURES	\$ 87,000.00	\$ 1,650.00	\$ 135,744.00	\$ 135,150.00	\$ 60,418.26
101-57800-006	CAPITAL LEASE - PRIN					\$ 17,293.94
101-57810-006	CAPITAL LEASE - INTE					\$ 690.08
	DEBT	\$ -	\$ -	\$ -	\$ -	\$ 17,984.02
	*TOTAL POLICE	\$ 2,098,545.00	\$ 1,761,821.07	\$ 2,290,484.00	\$ 2,294,562.28	\$ 1,880,387.58

Fire Department Budget FY 2025

The proposed budget for the Fire Department for FY 2025 is \$676,262. This budget ensures that the Fire Department is equipped to respond to emergencies, maintain equipment, and provide essential services to the community.

Personnel Services

Personnel services make up a significant portion of the Fire Department's budget. For FY 2025, the proposed budget for personnel services is \$465,519, which represents approximately 69% of the total Fire Department budget. This includes salaries and wages for both supervisors and labor positions, longevity pay, contributions to retirement, FICA and Medicare expenses, unemployment tax, medical and workers' insurance, and other health-related expenses.

Investing in personnel is critical because it ensures that the department has well-trained and adequately compensated firefighters ready to respond to emergencies. Adequate compensation and benefits help attract and retain skilled personnel, which is vital for public safety and effective emergency response.

Operations & Maintenance

The remaining 31% of the budget, amounting to \$210,743, is allocated to operations and maintenance. This includes expenses for office supplies, fuel, cleaning and sanitation, clothing supplies, chemicals, equipment maintenance, and other operating expenses. Additionally, it covers contractual services, repairs, and capital expenditures for equipment and vehicles.

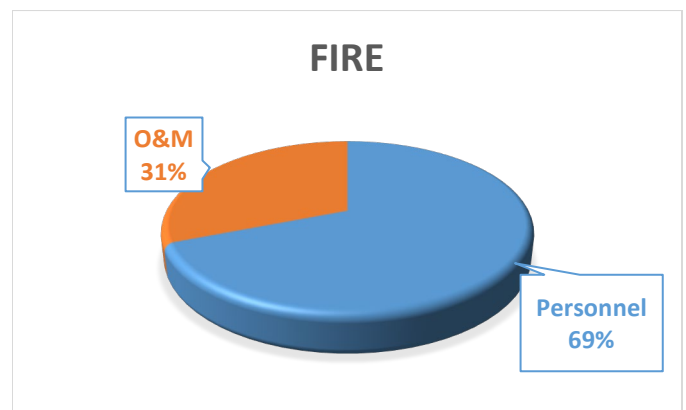
Operations and maintenance are essential for the day-to-day functioning of the Fire Department. These funds ensure that the department can maintain its equipment, vehicles, and facilities, which are crucial for effective emergency response and safety.

Key Budget Changes and Projections

- **Salaries & Wages:** The budget for salaries and wages reflects the need for competitive compensation to retain staff. There is a noticeable increase in this area to ensure the department is fully staffed.
- **Medical Insurance:** Medical insurance remains a significant expense, crucial for ensuring the health and well-being of the firefighters.
- **Fuel and Chemicals:** Fuel and chemical costs are maintained to ensure that the department can operate its vehicles and handle hazardous materials safely.
- **Capital Expenditures:** There is an allocation for capital expenditures to purchase new equipment and maintain existing equipment, which is essential for the department's operations.

The FY 2025 budget ensures that the Fire Department is well-funded to handle the community's safety needs. With the majority of the budget dedicated to personnel services, the emphasis is on having a well-staffed and adequately compensated fire department. Sufficient funds are also allocated for operations and maintenance to support the daily functions and long-term sustainability of the department.

This balanced allocation helps the Fire Department maintain its readiness and capability to respond to emergencies, ensuring the safety and well-being of the community.



Description		City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
GENERAL FUND EXPENSES						
FIRE DEPARTMENT						
101-51001-007	SALARIES & WAGES SUP	\$ 162,691.00	\$ 132,646.02	\$ 147,116.00	\$ 147,116.00	\$ 81,178.36
101-51010-007	SALARIES & WAGES LAB	\$ 171,330.00	\$ 150,534.47	\$ 163,522.00	\$ 163,522.00	\$ 165,507.20
101-51030-007	LONGEVITY	\$ 7,385.00	\$ 6,916.00	\$ 7,042.00	\$ 6,916.00	\$ 6,664.00
101-51100-007	CONTRIBUTIONS TO TRM	\$ 37,315.00	\$ 31,226.58	\$ 34,722.00	\$ 34,722.00	\$ 26,791.47
101-51110-007	FICA EXPENSE	\$ 20,872.00	\$ 17,327.38	\$ 19,271.00	\$ 19,271.00	\$ 15,224.68
101-51115-007	MEDICARE EXPENSE	\$ 4,882.00	\$ 4,052.39	\$ 4,507.00	\$ 4,507.00	\$ 3,560.62
101-51150-007	UNEMPLOYMENT TAX EXP	\$ 1,260.00	\$ 558.94	\$ 1,260.00	\$ 1,260.00	\$ 38.26
101-51210-007	INSURANCE - MEDICAL	\$ 33,314.00	\$ 29,917.94	\$ 28,538.00	\$ 28,538.00	\$ 25,688.58
101-51220-007	INSURANCE - WORKERS	\$ 20,553.00	\$ 19,125.00	\$ 19,125.00	\$ 19,125.00	\$ 13,155.00
101-51221-007	WORKERS COMP - VOLUN	\$ 5,407.00	\$ 5,388.00	\$ 5,407.00	\$ 5,407.00	\$ 5,388.00
101-51225-007	TELEMEDICINE EXPENSE	\$ 510.00	\$ 1,018.00	\$ 510.00	\$ 1,018.00	\$ 1,890.00
101-51235-007	HEALTH SAVINGS PLAN					
	PERSONNEL SERVICES	\$ 465,519.00	\$ 398,710.72	\$ 431,020.00	\$ 431,402.00	\$ 345,086.17
101-52050-007	OFFICE SUPPLIES	\$ 500.00	\$ 153.36	\$ 500.00	\$ 200.00	\$ 64.00
101-52052-007	VOLUNTEER FIRE DEPT	\$ 22,000.00	\$ 7,912.00	\$ 22,000.00	\$ 18,000.00	\$ 15,248.33
101-52053-007	RETIREMENT - VOL FIR	\$ 10,000.00	\$ 3,024.00	\$ 11,700.00	\$ 7,000.00	\$ 7,469.00
101-52100-007	CHEMICALS - GENERAL	\$ 3,500.00	\$ 2,040.00	\$ 2,500.00	\$ 3,200.00	\$ 3,424.98
101-52200-007	FUEL - GASOLINE	\$ 5,000.00	\$ 3,331.77	\$ 5,000.00	\$ 5,000.00	\$ 4,686.89
101-52205-007	FUEL - DIESEL	\$ 7,000.00	\$ 3,948.94	\$ 10,000.00	\$ 6,000.00	\$ 5,263.55
101-52400-007	CLEANING/SANITATION	\$ 500.00	\$ 444.75	\$ 500.00	\$ 500.00	\$ 276.14
101-52500-007	CLOTHING SUPPLIES	\$ 20,000.00	\$ 14,459.22	\$ 22,500.00	\$ 20,000.00	\$ 11,105.33
	OPERATING EXPENSES	\$ 68,500.00	\$ 35,314.04	\$ 74,700.00	\$ 59,900.00	\$ 47,538.22
101-53030-007	CONSTRUCTION CONTRAC		\$ 26,982.11	\$ 30,000.00	\$ 30,000.00	
101-53045-007	GENERATOR FEES & MAI	\$ 6,000.00	\$ 4,963.13	\$ 6,000.00	\$ 6,000.00	\$ 7,314.81
101-53050-007	PROFESSIONAL SERVICE	\$ 1,000.00	\$ 726.80	\$ 600.00	\$ 900.00	\$ 500.00
101-53200-007	COMMUNICATIONS - TEL	\$ 4,200.00	\$ 3,200.47	\$ 2,000.00	\$ 3,000.00	\$ 1,143.51
101-53210-007	COMMUNICATIONS - RAD	\$ 5,000.00	\$ 901.48	\$ 7,000.00	\$ 500.00	\$ 1,790.00
101-53230-007	UTILITIES-GAS/ELECTR	\$ 6,000.00	\$ 4,979.22	\$ 6,000.00	\$ 6,000.00	\$ 9,813.86
101-53300-007	SCHOOLS/CONVENTION/T	\$ 3,000.00	\$ (841.85)	\$ 5,000.00	\$ 2,000.00	\$ 2,489.80
101-53310-007	FREIGHT	\$ 200.00	\$ 23.98	\$ 200.00	\$ 100.00	\$ 144.87
101-53335-007	COPY MACHINE MAINTEN	\$ 1,600.00	\$ 1,303.12	\$ 1,800.00	\$ 1,600.00	\$ 1,663.91
101-53340-007	INSURANCE - LIABILIT	\$ 8,443.00	\$ 8,443.00	\$ 8,443.00	\$ 8,443.00	\$ 2,361.00
101-53500-007	DUES & SUBSCRIPTIONS	\$ 6,500.00	\$ 5,090.96	\$ 6,500.00	\$ 6,500.00	\$ 3,710.20
101-53555-007	EQUIPMENT LEASES & R	\$ 2,100.00	\$ 1,700.00	\$ 2,100.00	\$ 2,100.00	\$ 2,040.00
101-53605-007	PYROTECHNICS	\$ 7,000.00	\$ 6,475.76	\$ 6,000.00	\$ 6,320.00	\$ 6,150.00
101-53611-007	ALARM & SECURITY SYS	\$ 16,000.00				
101-53613-007	AIR QUALITY	\$ 600.00	\$ 405.77	\$ 600.00	\$ 500.00	\$ 534.00
101-53615-007	ETCOG	\$ 3,200.00	\$ 3,089.80	\$ 3,200.00	\$ 3,200.00	\$ 3,096.10
101-53655-007	RADIO TOWER CONSTRUC		\$ 314,770.88	\$ 310,000.00	\$ 316,000.00	\$ 2,140.00
101-53756-007	MEREDITH GRANT EXPEN		\$ 10,323.22		\$ 10,323.22	
	CONTRACTUAL SERVICES	\$ 70,843.00	\$ 392,537.85	\$ 395,443.00	\$ 403,486.22	\$ 44,892.06
101-54050-007	BUILDING REPAIR	\$ 22,000.00	\$ 11,859.35	\$ 13,000.00	\$ 14,000.00	\$ 5,521.00
101-55020-007	MACHINERY & TOOL REP	\$ 400.00		\$ 400.00	\$ 400.00	\$ 263.67
101-55030-007	INSTRUMENT & APPARAT	\$ 6,000.00	\$ 1,181.75	\$ 6,000.00	\$ 5,000.00	\$ 8,461.85
101-55040-007	AUTO/TRUCK REPAIR	\$ 30,000.00	\$ 64,018.65	\$ 72,972.33	\$ 55,000.00	\$ 19,850.34
101-55300-007	MINOR TOOLS & EQUIPM	\$ 2,000.00	\$ 243.30	\$ 2,000.00	\$ 2,000.00	\$ 997.28
	REPAIRS	\$ 60,400.00	\$ 77,303.05	\$ 94,372.33	\$ 76,400.00	\$ 35,094.14

Description		City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
GENERAL FUND EXPENSES						
101-56505-007	EQUIPMENT	\$ 10,000.00	\$ 180.00	\$ 15,000.00	\$ 10,000.00	\$ 4,829.43
101-56550-007	COMPUTER EQUIPMENT	\$ 1,000.00	\$ 3,279.40	\$ 1,000.00	\$ 3,280.00	\$ 1,341.80
101-56560-007	FURNITURE & FIXTURES					\$ 4,756.88
101-56700-007	VEHICLES PURCHASE					
	CAPITAL EXPENDITURES	\$ 11,000.00	\$ 3,459.40	\$ 16,000.00	\$ 13,280.00	\$ 10,928.11
101-57800-007	CAPITAL LEASE - PRIN					
101-57810-007	CAPITAL LEASE - INTE					
	DEBT	\$ -	\$ -	\$ -	\$ -	\$ -
	*TOTAL FIRE	\$ 676,262.00	\$ 907,325.06	\$ 1,011,535.33	\$ 984,468.22	\$ 483,538.70

Street Department Budget FY 2025

The proposed budget for the Street Department for FY 2025 is \$1,657,838. This budget aims to address the community's needs for street maintenance, beautification, and code enforcement, reflecting the priorities identified in the recent community survey.

Personnel Services

Personnel services form a significant part of the Street Department's budget. For FY 2025, the proposed budget for personnel services is \$557,538, which represents approximately 34% of the total Street Department budget. This includes salaries and wages for supervisory and labor positions, overtime, longevity pay, contributions to retirement, FICA and Medicare expenses, unemployment tax, medical and workers' insurance, and other health-related expenses.

The budget includes the addition of a Code Enforcement Officer position. This new role is dedicated to enforcing city codes, which allows the Building Inspector to focus primarily on permitting and inspections. The creation of this position responds to the community's strong desire for increased code enforcement and an emphasis on beautification. The new Code Enforcement Officer will help with tax foreclosures, abating vacant and abandoned properties, and getting these properties back on the tax rolls.

Operations & Maintenance

Operations and maintenance account for 66% of the budget, amounting to \$1,100,300. This includes expenses for office supplies, fuel, automotive supplies, chemicals, cleaning and sanitation, clothing supplies, shop supplies, safety equipment, and other operating expenses. Additionally, it covers contractual services, repairs, and capital expenditures for street improvements, equipment, and vehicle maintenance.

Operations and maintenance are crucial for the Street Department's day-to-day functioning. These funds ensure that the department can maintain streets, sidewalks, and other infrastructure, and continue efforts toward the beautification and upkeep of the community.

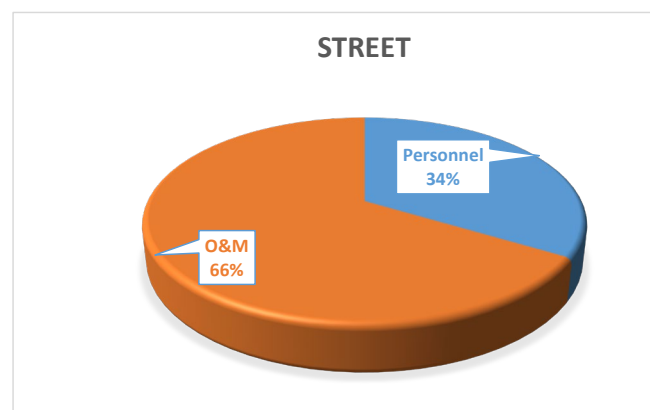
Key Budget Changes and Projections

- **Salaries & Wages:** The budget for salaries and wages reflects the need for competitive compensation to retain staff and accommodate the new Code Enforcement Officer position.
- **Fuel:** The costs for gasoline and diesel are maintained to ensure that the department can operate its vehicles without interruption.
- **Capital Expenditures:** There is a significant allocation for capital expenditures to fund street and alley improvements, equipment purchases, and maintenance projects.

Community Impact

The addition of a dedicated Code Enforcement Officer and the emphasis on street maintenance and beautification directly respond to the community's feedback. This new role will help enforce city codes more effectively, address vacant and abandoned properties, and support overall community beautification efforts.

The FY 2025 budget ensures that the Street Department is well-funded to meet the community's expectations and maintain the city's infrastructure. By balancing personnel services and operations and maintenance, the department can continue to provide essential services and contribute to the overall quality of life in the community.



Description		City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
GENERAL FUND EXPENSES						
STREET DEPARTMENT						
101-51001-008	SALARIES & WAGES SUP	\$ 34,329.00	\$ 22,606.45	\$ 32,767.00	\$ 32,767.00	\$ 24,654.13
101-51010-008	SALARIES & WAGES LAB	\$ 358,926.00	\$ 259,877.11	\$ 286,741.00	\$ 286,741.00	\$ 283,107.86
101-51020-008	OVERTIME	\$ 1,000.00	\$ 1,608.58	\$ 9,000.00	\$ 1,000.00	\$ 1,962.92
101-51030-008	LONGEVITY	\$ 3,600.00	\$ 2,457.00	\$ 3,004.00	\$ 2,457.00	\$ 2,898.00
101-51100-008	CONTRIBUTIONS TO TRM	\$ 41,769.00	\$ 29,473.56	\$ 32,840.00	\$ 32,840.00	\$ 29,717.29
101-51110-008	FICA EXPENSE	\$ 24,477.00	\$ 17,194.00	\$ 19,571.00	\$ 19,571.00	\$ 18,787.85
101-51115-008	MEDICARE EXPENSE	\$ 5,725.00	\$ 4,021.20	\$ 4,576.00	\$ 4,576.00	\$ 4,393.94
101-51120-008	AUTO ALLOWANCE	\$ 1,680.00				
101-51150-008	UNEMPLOYMENT TAX EXP	\$ 2,563.00	\$ 1,006.37	\$ 2,470.00	\$ 877.00	\$ 115.12
101-51210-008	INSURANCE - MEDICAL	\$ 56,556.00	\$ 49,964.94	\$ 48,685.00	\$ 48,685.00	\$ 60,022.09
101-51220-008	INSURANCE - WORKERS	\$ 26,061.00	\$ 23,600.00	\$ 23,600.00	\$ 23,600.00	\$ 13,496.00
101-51225-008	TELEMEDICINE EXPENSE	\$ 852.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 360.00
101-51235-008	HEALTH SAVINGS PLAN					
	PERSONNEL SERVICES	\$ 557,538.00	\$ 412,559.21	\$ 464,004.00	\$ 453,864.00	\$ 439,515.20
101-52050-008	OFFICE SUPPLIES	\$ 400.00	\$ 207.23	\$ 200.00	\$ 300.00	\$ 56.42
101-52100-008	CHEMICALS - GENERAL	\$ 500.00	\$ 24.82	\$ 1,200.00	\$ 400.00	\$ 505.17
101-52200-008	FUEL - GASOLINE	\$ 12,000.00	\$ 8,992.50	\$ 12,000.00	\$ 12,000.00	\$ 11,129.74
101-52205-008	FUEL - DIESEL	\$ 17,000.00	\$ 14,679.54	\$ 17,000.00	\$ 17,000.00	\$ 15,892.56
101-52210-008	AUTOMOTIVE SUPPLIES	\$ 1,500.00	\$ 115.36	\$ 2,400.00	\$ 400.00	\$ 683.44
101-52400-008	CLEANING/SANITATION	\$ 400.00	\$ 205.00	\$ 300.00	\$ 300.00	\$ 423.99
101-52500-008	CLOTHING SUPPLIES	\$ 3,700.00	\$ 1,425.53	\$ 3,700.00	\$ 3,000.00	\$ 2,438.76
101-52535-008	SHOP SUPPLIES	\$ 2,000.00	\$ 1,475.73	\$ 2,000.00	\$ 2,000.00	\$ 1,929.36
101-52545-008	SAFETY EQUIPMENT	\$ 3,500.00	\$ 1,895.50	\$ 3,000.00	\$ 2,500.00	\$ 1,915.01
101-52600-008	OPERATING SUPPLIES	\$ 1,500.00	\$ 874.82	\$ 1,500.00	\$ 1,500.00	\$ 433.67
	OPERATING EXPENSES	\$ 42,500.00	\$ 29,896.03	\$ 43,300.00	\$ 39,400.00	\$ 35,408.12
101-53002-008	SOLID WASTE COLLECTI	\$ 640,000.00	\$ 503,207.50	\$ 568,000.00	\$ 618,070.00	\$ 528,777.63
101-53015-008	SURVEY/EASEMENT FEE			\$ 20,000.00		
101-53020-008	ENGINEERING FEES	\$ 20,000.00		\$ 13,000.00		\$ 18,353.82
101-53020-008-100188	ENGINEERING FEES					\$ 7,701.52
101-53020-008-265003	ENGINEERING FEES		\$ 8,169.50		\$ 8,169.50	\$ 23,365.50
101-53033-008	MARKETING/ADVERTISIN	\$ 200.00		\$ 500.00		
101-53050-008	PROFESSIONAL SERVICE	\$ 10,800.00	\$ 522.00	\$ 2,500.00	\$ 600.00	\$ 740.75
101-53065-008-265003	GRANT ADMINISTRATION		\$ 2,800.00		\$ 2,800.00	\$ 2,800.00
101-53070-008	TEMPORARY STAFFING S			\$ 2,000.00		
101-53200-008	COMMUNICATIONS - TEL	\$ 3,700.00	\$ 2,210.02	\$ 3,200.00	\$ 3,200.00	\$ 3,210.65
101-53230-008	UTILITIES-GAS/ELECTR	\$ 79,000.00	\$ 63,916.48	\$ 70,000.00	\$ 84,000.00	\$ 78,571.28
101-53300-008	SCHOOLS/CONVENTION/T	\$ 1,500.00	\$ 787.55	\$ 1,000.00	\$ 1,000.00	\$ 50.00
101-53310-008	FREIGHT					
101-53335-008	COPY MACHINE MAINTEN	\$ 1,000.00		\$ 500.00	\$ 500.00	\$ 378.00
101-53500-008	DUES & SUBSCRIPTIONS	\$ 100.00	\$ 40.00	\$ 200.00		
101-53555-008	EQUIPMENT LEASES & R	\$ 1,000.00	\$ 233.85	\$ 4,000.00	\$ 1,000.00	\$ 1,366.85
101-53611-008	ALARM & SECURITY SYS					\$ 50.00
101-53756-008	MEREDITH GRANT EXPEN					
	CONTRACTUAL SERVICES	\$ 757,300.00	\$ 581,886.90	\$ 684,900.00	\$ 719,339.50	\$ 665,366.00
101-54050-008	BUILDING REPAIR	\$ 5,000.00	\$ 3,264.50	\$ 5,000.00	\$ 3,500.00	\$ 4,650.67
101-54205-008	CRUSHED ROCK	\$ 6,000.00	\$ 3,496.35	\$ 6,000.00	\$ 6,000.00	
101-54210-008	ROAD OIL					\$ 458.81
101-54220-008	STREET SIGNS & MARKI	\$ 7,000.00	\$ 4,870.50	\$ 6,000.00	\$ 6,000.00	\$ 6,075.45
101-55020-008	MACHINERY & TOOL REP	\$ 40,000.00	\$ 36,232.61	\$ 25,000.00	\$ 50,000.00	\$ 22,338.79
101-55040-008	AUTO/TRUCK REPAIR	\$ 10,000.00	\$ 7,006.27	\$ 10,000.00	\$ 9,500.00	\$ 7,164.38
101-55300-008	MINOR TOOLS & EQUIPM	\$ 4,000.00	\$ 3,700.32	\$ 3,500.00	\$ 3,700.00	\$ 3,618.27
	REPAIRS	\$ 72,000.00	\$ 58,570.55	\$ 55,500.00	\$ 78,700.00	\$ 44,306.37

Description		City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
GENERAL FUND EXPENSES						
101-56100-008	PARK IMPROVEMENTS					
101-56150-008	STRUCTURE REMOVAL	\$ 10,000.00		\$ 15,000.00		
101-56155-008	TREE REMOVAL	\$ 3,500.00	\$ 550.00	\$ 7,500.00	\$ 5,000.00	\$ 6,700.00
101-56505-008	EQUIPMENT					\$ 141,498.20
101-56810-008	SIDEWALKS & CURBS	\$ 5,000.00	\$ 3,317.44	\$ 4,000.00	\$ 4,000.00	\$ 3,422.07
101-56815-008	BRIDGES & CULVERTS	\$ 10,000.00	\$ 2,996.37	\$ 10,000.00	\$ 3,500.00	\$ 7,813.18
101-56820-008	STREETS & ALLEYS	\$ 200,000.00	\$ 88,472.76	\$ 300,000.00	\$ 200,000.00	\$ 77,962.63
101-56820-008-100188	STREETS & ALLEYS					\$ 2,050.57
	CAPITAL EXPENDITURES	\$ 228,500.00	\$ 95,336.57	\$ 336,500.00	\$ 212,500.00	\$ 239,446.65
101-57800-008	CAPITAL LEASE - PRIN					
101-57810-008	CAPITAL LEASE - INTE					
	DEBT	\$ -	\$ -	\$ -	\$ -	\$ -
	*TOTAL STREET	\$ 1,657,838.00	\$ 1,178,249.26	\$ 1,584,204.00	\$ 1,503,803.50	\$ 1,424,042.34

Administration Department Budget FY 2025

The proposed budget for the Administration Department for FY 2025 is \$785,845. This budget encompasses various expenses necessary for the efficient functioning of the city's administrative operations and includes significant new investments in economic development and technology upgrades.

Personnel Services

Personnel services form a substantial portion of the Administration Department's budget. For FY 2025, the proposed budget for personnel services is \$217,509, which represents approximately 28% of the total Administration Department budget. This includes salaries and wages for supervisory and labor positions, overtime, longevity pay, contributions to retirement, FICA and Medicare expenses, unemployment tax, medical and workers' insurance, and other health-related expenses.

Investing in personnel is crucial to ensure that the department can efficiently manage the city's administrative functions. Adequate compensation and benefits help attract and retain skilled employees, contributing to the overall effectiveness of the department.

Operations & Maintenance

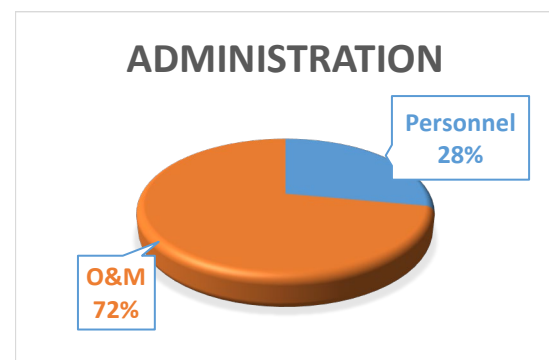
Operations and maintenance account for \$7,000 of the budget, covering office supplies, fuel, cleaning and sanitation, and other operating supplies. These expenses are essential for the day-to-day functioning of the department and ensure that the office environment remains conducive to productivity.

Contractual Services

Contractual services are a significant component of the budget, amounting to \$544,186. This includes various essential services such as ambulance service, accounting and auditing, legal services, tax appraisal, and collection services, among others. A notable addition to this year's budget is an economic development incentive of \$115,000 to Peoples Telephone Coop for fiber expansion, which is part of a four-year agreement to enhance the city's infrastructure and connectivity.

Key Budget Changes and Projections

- **Economic Development Incentive:** The budget includes a new economic development incentive to Peoples Telephone Coop for \$115,000 over the next four years to support fiber expansion. This investment is expected to enhance the city's infrastructure and support economic growth.
- **Computer Software:** There is a significant increase in the budget for computer software to \$100,000, as the city plans to upgrade its financial and utility billing software to Tyler Technologies. This comprehensive upgrade will encompass all modules, including utility billing, payroll, accounts payable, permitting, budgeting, and other city operations. This upgrade aims to streamline processes, improve efficiency, and save money over the years.



Capital Expenditures

Capital expenditures are budgeted at \$8,150, covering necessary investments in election expenses, computer equipment, furniture, and fixtures. These expenditures are crucial for maintaining and updating the department's infrastructure and ensuring that the administrative functions are carried out smoothly.

Community Impact

The proposed budget addresses key areas that directly impact the community, such as economic development, enhanced connectivity, and streamlined administrative processes. The investment in fiber expansion is expected to support economic growth and improve the quality of life for residents. Additionally, upgrading the city’s software infrastructure will enhance efficiency in service delivery, benefiting both the administration and the community.

The FY 2025 budget ensures that the Administration Department is well-funded to meet its operational needs and address the community’s priorities. By balancing personnel services, operations, and maintenance, and making strategic investments in technology and economic development, the department is poised to continue providing effective and efficient services to the community.

Description		City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
GENERAL FUND EXPENSES						
ADMINISTRATION DEPARTMENT						
101-51001-009	SALARIES & WAGES SUP	\$ 73,502.00	\$ 68,914.78	\$ 81,340.00	\$ 81,340.00	\$ 74,646.22
101-51010-009	SALARIES & WAGES LAB	\$ 87,992.00	\$ 56,668.29	\$ 85,523.00	\$ 85,523.00	\$ 46,205.00
101-51020-009	OVERTIME					\$ 105.38
101-51030-009	LONGEVITY	\$ 2,041.00	\$ 2,198.00	\$ 2,335.00	\$ 2,198.00	\$ 2,030.00
101-51100-009	CONTRIBUTIONS TO TRM	\$ 18,110.00	\$ 14,036.27	\$ 18,808.00	\$ 18,808.00	\$ 13,312.29
101-51110-009	FICA EXPENSE	\$ 10,023.00	\$ 7,496.51	\$ 10,497.00	\$ 10,497.00	\$ 7,299.90
101-51115-009	MEDICARE EXPENSE	\$ 2,376.00	\$ 1,753.11	\$ 2,466.00	\$ 2,466.00	\$ 1,707.35
101-51120-009	AUTO ALLOWANCE	\$ 2,160.00	\$ 2,400.00	\$ 2,880.00	\$ 2,880.00	\$ 2,880.00
101-51150-009	UNEMPLOYMENT TAX EXP	\$ 706.00	\$ 334.16	\$ 731.00	\$ 334.16	\$ 17.14
101-51210-009	INSURANCE - MEDICAL	\$ 17,365.00	\$ 17,539.97	\$ 19,877.00	\$ 19,877.00	\$ 17,590.93
101-51215-009	INSURANCE - COBRA	\$ 1,523.00	\$ 1,523.00	\$ 1,523.00	\$ 1,523.00	\$ 1,523.00
101-51216-009	DEDUCTIBLE REIMBURSE					
101-51220-009	INSURANCE - WORKERS	\$ 925.00	\$ 939.00	\$ 939.00	\$ 939.00	\$ 1,800.00
101-51225-009	TELEMEDICINE EXPENSE	\$ 286.00	\$ 296.00	\$ 296.00	\$ 296.00	\$ 270.00
101-51230-009	MISC EMPLOYEE INSURA	\$ 500.00	\$ 844.96	\$ 100.00	\$ 500.00	\$ (1,776.13)
101-51235-009	HEALTH SAVINGS PLAN					
	PERSONNEL SERVICES	\$ 217,509.00	\$ 174,944.05	\$ 227,315.00	\$ 227,181.16	\$ 167,611.08
101-52050-009	OFFICE SUPPLIES	\$ 5,000.00	\$ 8,529.47	\$ 8,000.00	\$ 8,000.00	\$ 9,894.87
101-52200-009	FUEL - GASOLINE	\$ 500.00	\$ 348.05	\$ 500.00	\$ 500.00	\$ 420.01
101-52400-009	CLEANING/SANITATION	\$ 1,000.00	\$ 1,542.42	\$ 1,500.00	\$ 1,500.00	\$ 1,592.71
101-52600-009	OPERATING SUPPLIES	\$ 500.00	\$ 35.86	\$ 500.00	\$ 100.00	\$ 515.78
	OPERATING EXPENSES	\$ 7,000.00	\$ 10,455.80	\$ 10,500.00	\$ 10,100.00	\$ 12,423.37
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	\$ 15,000.00	\$ 12,925.00	\$ 12,925.00	\$ 12,925.00	\$ 12,256.17
101-53010-009	LEGAL SERVICES	\$ 15,000.00	\$ 16,908.47	\$ 11,000.00	\$ 20,000.00	\$ 10,485.97
101-53013-009	UNION PACIFIC RR LEA	\$ 9,500.00		\$ 9,500.00	\$ 9,500.00	\$ 8,894.55
101-53033-009	MARKETING/ADVERTISIN	\$ 1,000.00	\$ 1,466.50	\$ 1,000.00	\$ 1,000.00	\$ 1,141.24
101-53034-009	TAX APPRAISAL SERVIC	\$ 87,506.00	\$ 45,315.75	\$ 48,373.00	\$ 60,421.00	\$ 43,123.00
101-53037-009	TAX ATTORNEY FEES			\$ 5,000.00		\$ 2,143.68
101-53040-009	TAX COLLECTION SERVI	\$ 7,000.00	\$ 7,000.00	\$ 7,500.00	\$ 7,000.00	\$ 7,000.00
101-53050-009	PROFESSIONAL SERVICE	\$ 15,000.00	\$ 22,517.63	\$ 20,740.00	\$ 15,000.00	\$ 15,673.95
101-53070-009	TEMPORARY STAFFING S					
101-53075-009	OTHER SERVICES			\$ 500.00		\$ 419.00
101-53200-009	COMMUNICATIONS - TEL	\$ 10,000.00	\$ 6,776.02	\$ 15,000.00	\$ 10,000.00	\$ 14,421.92

Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
GENERAL FUND EXPENSES					
ADMINISTRATION DEPARTMENT					
101-53211-009	WEB PAGE/WEB DESIGN	\$ 3,500.00	\$ 3,760.00	\$ 3,760.00	\$ 3,760.00
101-53220-009	POSTAGE	\$ 2,000.00	\$ 1,995.31	\$ 3,500.00	\$ 3,500.00
101-53230-009	UTILITIES-GAS/ELECTR	\$ 16,000.00	\$ 11,421.60	\$ 16,000.00	\$ 16,000.00
101-53300-009	SCHOOLS/CONVENTION/T	\$ 4,500.00	\$ 5,789.31	\$ 6,000.00	\$ 6,000.00
101-53335-009	COPY MACHINE MAINTEN	\$ 4,500.00	\$ 3,460.32	\$ 4,500.00	\$ 4,500.00
101-53340-009	INSURANCE - LIABILIT	\$ 50,000.00	\$ 48,471.06	\$ 54,000.00	\$ 48,500.00
101-53352-009	BUILDING INSPECTOR E			\$ 6,000.00	\$ 4,801.12
101-53360-009	COUNCIL EXPENSE	\$ 5,000.00	\$ 5,583.20	\$ 3,000.00	\$ 5,400.00
101-53362-009	MEMORIALS				\$ 100.00
101-53402-009	ECONOMIC DEVELOPMENT	\$ 115,000.00			
101-53500-009	DUES & SUBSCRIPTIONS	\$ 6,000.00	\$ 4,393.29	\$ 6,000.00	\$ 6,000.00
101-53505-009	BANK SERVICE CHARGES	\$ 30.00	\$ 29.50		\$ 30.00
101-53550-009	COMPUTER SOFTWARE &	\$ 100,000.00	\$ 91,130.62	\$ 194,256.00	\$ 160,000.00
101-53603-009	INTERLOCAL - EMERGEN	\$ 7,260.00	\$ 7,260.00	\$ 7,260.00	\$ 7,260.00
101-53606-009	EMPLOYEE APPRECIATIO	\$ 4,000.00	\$ 6,237.18	\$ 9,000.00	\$ 8,000.00
101-53609-009	STATE FEES			\$ 35.00	
101-53611-009	ALARM & SECURITY SYS	\$ 1,000.00	\$ 442.64	\$ 1,000.00	\$ 500.00
101-53614-009	POSTAGE METER SERVIC	\$ 1,300.00	\$ 992.52	\$ 1,500.00	\$ 1,300.00
101-53620-009	GROUND MAINTENANCE	\$ 21,500.00	\$ 21,749.85	\$ 21,500.00	\$ 21,600.00
101-53645-009	LEGAL PUBLICATIONS	\$ 4,500.00	\$ 4,472.50	\$ 4,500.00	\$ 4,500.00
101-53820-009	PROPERTY TAX EXPENSE	\$ 590.00	\$ 582.16	\$ 500.00	\$ 582.16
	CONTRACTUAL SERVICES	\$ 544,186.00	\$ 361,930.43	\$ 511,349.00	\$ 470,778.16
101-54050-009	BUILDING REPAIR	\$ 3,000.00	\$ 2,320.96	\$ 10,000.00	\$ 3,000.00
101-55005-009	MISCELLANEOUS EXPENS	\$ 500.00	\$ 471.48	\$ 500.00	\$ 500.00
101-55010-009	FURNITURE & FIXTURE	\$ 500.00		\$ 500.00	\$ 649.99
101-55040-009	AUTO/TRUCK REPAIR	\$ 1,000.00	\$ 97.78	\$ 1,000.00	\$ 200.00
101-55100-009	HEATING & COOLING RE	\$ 4,000.00	\$ 17,745.91	\$ 18,400.00	\$ 18,000.00
101-55400-009	CONTINGENCY				
	REPAIRS	\$ 9,000.00	\$ 20,636.13	\$ 30,400.00	\$ 21,700.00
101-56020-009	ELECTION EXPENSE	\$ 3,150.00	\$ 3,149.56	\$ 2,800.00	\$ 3,150.00
101-56550-009	COMPUTER EQUIPMENT	\$ 5,000.00	\$ 6,631.50	\$ 5,000.00	\$ 5,000.00
101-56560-009	FURNITURE & FIXTURES			\$ 1,000.00	\$ 9,210.60
101-56999-009	CAPITAL OUTLAY				
	CAPITAL EXPENDITURES	\$ 8,150.00	\$ 9,781.06	\$ 8,800.00	\$ 8,150.00
	*TOTAL ADMINISTRATION	\$ 785,845.00	\$ 577,747.47	\$ 788,364.00	\$ 737,909.32

Community Development Budget FY 2025

The proposed budget for the Community Development, which includes Main Street and Historic Preservation, for FY 2025 is \$232,212. This budget covers the general operating expenditures for key public buildings and areas such as the Historical Museum, the Train Depot, Iron Horse Square (RRP), and other public spaces. It also includes a notable increase for downtown maintenance, reflecting the community's commitment to beautification and the upkeep of public areas.

Personnel Services

Personnel services constitute a significant portion of the budget. For FY 2025, the proposed budget for personnel services is \$77,287, which represents approximately 33% of the total budget. This includes salaries and wages for supervisory and labor positions, longevity pay, contributions to retirement, FICA and Medicare expenses, unemployment tax, medical and workers' insurance, and other health-related expenses.

Investing in personnel ensures that the Community Development department has the necessary staff to manage and maintain public spaces effectively, contributing to the overall quality of life in the community.

Operations & Maintenance

Operations and maintenance expenses are budgeted at \$4,000. These cover office supplies, office equipment, cleaning and sanitation, and safety equipment. These funds are crucial for the day-to-day operations and ensure that the department has the necessary resources to maintain public spaces.

Contractual Services

Contractual services form a substantial part of the budget, amounting to \$96,125. A notable increase in this category is for downtown maintenance. This increase is allocated for contractual services to maintain landscaping at City Hall, Peterson Park, the Depot, Iron Horse Square, and Downtown Mineola. This investment is essential for keeping these areas clean, attractive, and functional for public use.

Additionally, this budget helps maintain the 1888 Plaza, a recent addition funded by ARPA. The plaza includes public restrooms, a shaded seating area with charging stations, and free WiFi. Maintaining this area is crucial for providing a welcoming space for residents and visitors.

Key Budget Changes and Projections

- **Downtown Maintenance:** The budget for downtown maintenance has increased to ensure that key public areas and buildings are well-maintained. This includes landscaping and general upkeep of City Hall, Peterson Park, the Depot, Iron Horse Square, and Downtown Mineola.
- **Public Spaces:** The budget covers the maintenance of the 1888 Plaza, which offers public restrooms, seating areas, charging stations, and WiFi. Keeping this area in top condition is essential for enhancing the community's public amenities.
- **General Operating Expenditures:** The budget supports the general operating expenditures for buildings such as the Historical Museum, Train Depot, and Iron Horse Square, ensuring they remain accessible and well-maintained for public use.

Repairs and Capital Expenditures

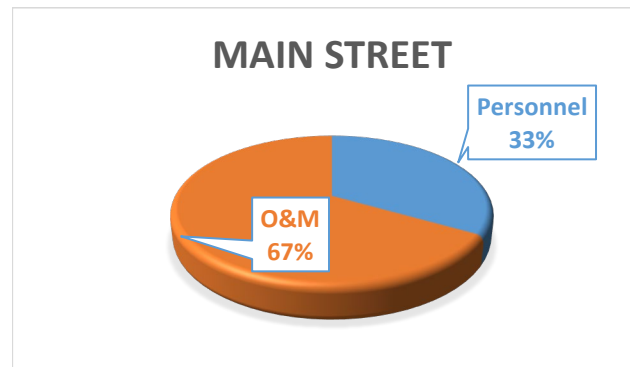
Repairs are budgeted at \$39,000 and include building repair, museum projects, street signs, and heating and cooling repairs. These funds are necessary to address any maintenance issues that arise and ensure the continued functionality and safety of public buildings.

Capital expenditures are budgeted at \$15,800 and cover landmark program expenses. These funds support the preservation and enhancement of historic landmarks, contributing to the community's cultural and historical heritage.

Community Impact

The proposed budget reflects the community's commitment to maintaining and enhancing public spaces. The investment in downtown maintenance and the upkeep of key public areas ensures that the community remains attractive, welcoming, and functional for both residents and visitors. The budget supports the community's goals of beautification, preservation of historical sites, and the provision of high-quality public amenities.

The FY 2025 budget for Community Development ensures that the department is well-funded to meet its operational needs and address the community's priorities. By balancing personnel services, operations, and maintenance, and making strategic investments in public spaces, the department can continue to provide valuable services and contribute to the overall quality of life in the community.



Description		City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
GENERAL FUND EXPENSES						
MAIN STREET/HISTORIC PRESERVATION						
101-51001-011	SALARIES & WAGES SUP	\$ 47,470.00	\$ 38,290.38	\$ 45,209.00	\$ 45,209.00	\$ 41,472.45
101-51010-011	SALARIES & WAGES LAB	\$ 12,542.00	\$ 13,904.78	\$ 34,212.00	\$ 34,212.00	\$ 17,731.28
101-51030-011	LONGEVITY	\$ 609.00	\$ 462.00	\$ 525.00	\$ 462.00	\$ 378.00
101-51100-011	CONTRIBUTIONS TO TRM	\$ 5,255.00	\$ 4,173.55	\$ 4,999.00	\$ 4,999.00	\$ 4,422.98
101-51110-011	FICA EXPENSE	\$ 3,759.00	\$ 2,983.77	\$ 4,957.00	\$ 4,957.00	\$ 3,624.88
101-51115-011	MEDICARE EXPENSE	\$ 878.00	\$ 697.81	\$ 1,159.00	\$ 1,159.00	\$ 847.75
101-51150-011	UNEMPLOYMENT TAX EXP	\$ 603.00	\$ 249.46	\$ 756.00	\$ 756.00	\$ 23.98
101-51210-011	INSURANCE - MEDICAL	\$ 5,821.00	\$ 4,494.90	\$ 6,274.00	\$ 6,274.00	\$ 7,183.56
101-51216-011	DEDUCTIBLE REIMBURSE					
101-51220-011	INSURANCE - WORKERS	\$ 248.00	\$ 329.00	\$ 329.00	\$ 329.00	\$ 493.00
101-51225-011	TELEMEDICINE EXPENSE	\$ 102.00	\$ 102.00	\$ 102.00	\$ 102.00	\$ 90.00
101-51235-011	HEALTH SAVINGS PLAN					
	PERSONNEL SERVICE	\$ 77,287.00	\$ 65,687.65	\$ 98,522.00	\$ 98,459.00	\$ 76,267.88
101-52050-011	OFFICE SUPPLIES	\$ 1,500.00	\$ 1,305.45	\$ 1,000.00	\$ 1,305.00	\$ 1,026.90
101-52060-011	OFFICE EQUIPMENT	\$ 500.00	\$ 527.62	\$ 500.00	\$ 500.00	\$ 239.00
101-52400-011	CLEANING/SANITATION	\$ 1,500.00	\$ 1,412.50	\$ 800.00	\$ 1,500.00	\$ 1,501.54
101-52545-011	SAFETY EQUIPMENT	\$ 500.00	\$ 371.10		\$ 500.00	\$ 1,246.75
	OPERATING EXPENSES	\$ 4,000.00	\$ 3,616.67	\$ 2,300.00	\$ 3,805.00	\$ 4,014.19
101-53033-011	MARKETING/ADVERTISIN		\$ 400.00			
101-53050-011	PROFESSIONAL SERVICE	\$ 1,000.00	\$ 348.00		\$ 500.00	
101-53200-011	COMMUNICATIONS - TEL	\$ 3,875.00	\$ 3,427.42	\$ 3,875.00	\$ 3,875.00	\$ 4,075.28
101-53220-011	POSTAGE	\$ 50.00	\$ 24.45		\$ 25.00	
101-53230-011	UTILITIES-GAS/ELECTR	\$ 15,000.00	\$ 12,274.07	\$ 12,000.00	\$ 15,000.00	\$ 11,296.73
101-53300-011	SCHOOLS/CONVENTION/T	\$ 3,000.00	\$ 1,669.37	\$ 3,000.00	\$ 3,000.00	\$ 3,868.35
101-53335-011	COPY MACHINE MAINTEN	\$ 1,000.00	\$ 772.80	\$ 1,200.00	\$ 1,000.00	\$ 1,042.72
101-53361-011	BOARD MEMBER EXPENSE	\$ 1,000.00	\$ 656.40		\$ 700.00	\$ 115.02
101-53500-011	DUES & SUBSCRIPTIONS	\$ 1,500.00	\$ 1,210.03	\$ 1,500.00	\$ 1,500.00	\$ 1,055.73
101-53550-011	COMPUTER SOFTWARE &			\$ 200.00		\$ 169.62
101-53611-011	ALARM & SECURITY SYS	\$ 8,000.00	\$ 4,985.23	\$ 8,220.65	\$ 10,000.00	\$ 1,869.27
101-53640-011	DOWNTOWN MAINTENANCE	\$ 30,800.00	\$ 24,033.67	\$ 21,500.00	\$ 30,800.00	\$ 20,479.48
101-53740-011	MAIN STREET PROGRAM	\$ 30,900.00	\$ 24,374.18	\$ 33,200.00	\$ 33,200.00	\$ 18,555.98
101-53751-011	MOUNTAIN BIKING TRAI					
101-53756-011	MEREDITH GRANT EXPEN					
101-53756-011-RRP	MEREDITH GRANT EXPEN					
	CONTRACTUAL SERVICES	\$ 96,125.00	\$ 74,175.62	\$ 84,695.65	\$ 99,600.00	\$ 62,528.18
101-54050-011	BUILDING REPAIR	\$ 35,000.00	\$ 26,497.43	\$ 18,779.35	\$ 25,000.00	\$ 15,699.66
101-54200-011	MUSEUM PROJECTS					\$ 2,273.37
101-54220-011	STREET SIGNS & MARKI	\$ 1,000.00	\$ 1,114.00	\$ 1,000.00	\$ 1,000.00	
101-55100-011	HEATING & COOLING RE	\$ 3,000.00	\$ 724.42	\$ 3,000.00	\$ 1,000.00	\$ 2,933.70
	REPAIRS	\$ 39,000.00	\$ 28,335.85	\$ 22,779.35	\$ 27,000.00	\$ 20,906.73
101-56825-011	LANDMARK PROGRAM EXP	\$ 5,800.00	\$ 1,919.88	\$ 5,950.00	\$ 5,950.00	\$ 6,448.06
101-56825-011-RRP	LANDMARK PROGRAM EXP	\$ 10,000.00	\$ 7,826.86	\$ 10,000.00	\$ 10,000.00	\$ 25,925.98
	CAPITAL EXPENDITURES	\$ 15,800.00	\$ 9,746.74	\$ 15,950.00	\$ 15,950.00	\$ 32,374.04
	*TOTAL MAIN STREET/HISTORIC PRE	\$ 232,212.00	\$ 181,562.53	\$ 224,247.00	\$ 244,814.00	\$ 196,091.02

Municipal Court Budget FY 2025

The proposed budget for the Municipal Court for FY 2025 is \$254,282. This budget reflects the court's efforts to increase efficiency and revenue through enhanced docket scheduling, increased courtesy letter dispatches, and improved collection efforts.

Personnel Services

Personnel services are a vital component of the Municipal Court budget. For FY 2025, the proposed budget for personnel services is \$67,682, which represents approximately 27% of the total budget. This includes salaries and wages for labor positions, longevity pay, contributions to retirement, FICA and Medicare expenses, unemployment tax, medical and workers' insurance, and other health-related expenses.

Currently, there is one employee budgeted, but another employee is being trained to assist, which will help the court manage its increased workload more effectively. Investing in personnel ensures the court can maintain its operations efficiently and handle the rising number of cases and administrative tasks.

Operations & Maintenance

Operations and maintenance expenses are budgeted at \$1,500, covering office supplies and other necessary operational costs. These funds are essential for the daily functioning of the court and ensuring that administrative processes run smoothly.

Contractual Services

Contractual services form a significant portion of the budget, amounting to \$185,100. This includes various essential services such as legal services, professional services, Omnibase service fees, communications, postage, training and conventions, copy machine maintenance, city attorney court fees, judge fees, dues and subscriptions, computer software, and state fees.

The significant increase in revenue from fines has led to higher fees paid to the state and increased legal fees. The budget for state fees is notably high at \$120,000, reflecting the court's increased activity and revenue generation.

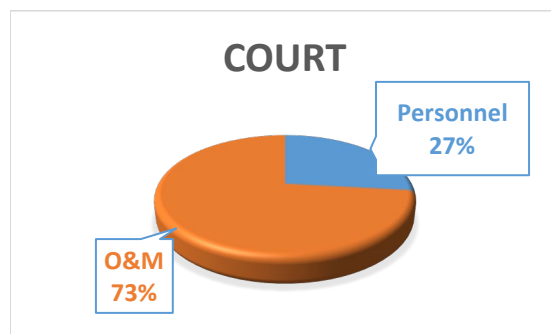
Key Budget Changes and Projections

- **Increased Revenue from Fines:** The court has seen a significant increase in revenue from fines, which directly impacts the fees paid to the state and legal fees.
- **Additional Employee:** The budget includes the training of an additional employee to assist with the increased workload, ensuring that the court can handle more cases and administrative tasks efficiently.
- **Enhanced Collection Efforts:** The court has increased its efforts in holding more dockets, writing more courtesy letters, and increasing collection efforts, which has positively impacted revenue.

Community Impact

The increased budget allocation for the Municipal Court reflects its expanded efforts to enhance revenue collection and improve operational efficiency. The additional employee and enhanced collection efforts are expected to streamline court operations, reduce case backlog, and ensure timely processing of fines and fees.

The FY 2025 budget for the Municipal Court ensures that the department is well-funded to meet its operational needs and address the increased workload. By balancing personnel services, operations and maintenance, and contractual services, the court can continue to provide effective and efficient services to the community while managing increased revenue and legal obligations.



Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
MUNICIPAL COURT					
101-51010-016	SALARIES & WAGES LAB	\$ 51,414.00	\$ 40,588.57	\$ 49,051.00	\$ 44,170.06
101-51030-016	LONGEVITY	\$ 420.00	\$ 280.00	\$ 336.00	\$ 196.00
101-51100-016	CONTRIBUTIONS TO TRM	\$ 5,567.00	\$ 4,402.55	\$ 5,300.00	\$ 4,688.01
101-51110-016	FICA EXPENSE	\$ 3,158.00	\$ 2,491.44	\$ 3,006.00	\$ 2,701.87
101-51115-016	MEDICARE EXPENSE	\$ 739.00	\$ 582.68	\$ 703.00	\$ 631.88
101-51150-016	UNEMPLOYMENT TAX EXP	\$ 252.00	\$ 117.00	\$ 252.00	\$ 9.00
101-51210-016	INSURANCE - MEDICAL	\$ 5,821.00	\$ 5,228.10	\$ 6,274.00	\$ 7,092.47
101-51216-016	DEDUCTIBLE REIMBURSE				
101-51220-016	INSURANCE - WORKERS	\$ 209.00	\$ 199.00	\$ 199.00	
101-51225-016	TELEMEDICINE EXPENSE	\$ 102.00	\$ 102.00	\$ 102.00	\$ 90.00
101-51235-016	HEALTH SAVINGS PLAN				
	PERSONNEL SERVICE	\$ 67,682.00	\$ 53,991.34	\$ 65,223.00	\$ 59,579.29
101-52050-016	OFFICE SUPPLIES	\$ 1,500.00	\$ 979.29	\$ 1,500.00	\$ 1,581.22
	OPERATING EXPENSES	\$ 1,500.00	\$ 979.29	\$ 1,500.00	\$ 1,581.22
101-53010-016	LEGAL SERVICES	\$ 6,000.00	\$ 2,995.73	\$ 6,000.00	\$ 5,955.27
101-53050-016	PROFESSIONAL SERVICE				\$ 450.00
101-53080-016	OMNIBASE SERVICE FEE	\$ 3,000.00	\$ 2,925.86	\$ 2,000.00	\$ 1,946.97
101-53200-016	COMMUNICATIONS - TEL	\$ 900.00	\$ 662.30	\$ 600.00	\$ 522.37
101-53220-016	POSTAGE		\$ 19.00		
101-53300-016	SCHOOLS/CONVENTION/T	\$ 3,000.00	\$ 3,600.42	\$ 2,400.00	\$ 2,555.23
101-53335-016	COPY MACHINE MAINTEN	\$ 2,000.00	\$ 1,350.93	\$ 2,000.00	\$ 1,886.22
101-53351-016	CITY ATTORNEY COURT	\$ 25,000.00	\$ 19,665.74	\$ 20,000.00	\$ 20,034.30
101-53370-016	JUDGE	\$ 15,000.00	\$ 12,500.00	\$ 15,000.00	\$ 12,000.00
101-53500-016	DUES & SUBSCRIPTIONS	\$ 200.00	\$ 125.00	\$ 400.00	\$ 100.00
101-53550-016	COMPUTER SOFTWARE &	\$ 10,000.00	\$ 4,147.67	\$ 4,000.00	\$ 6,810.17
101-53609-016	STATE FEES	\$ 120,000.00	\$ 109,422.47	\$ 75,000.00	\$ 82,215.82
101-54050-016	BUILDING REPAIR		\$ 20.98	\$ 50.00	
101-56550-016	COMPUTER EQUIPMENT				\$ 1,595.00
	CONTRACTUAL SERVICES	\$ 185,100.00	\$ 157,436.10	\$ 127,400.00	\$ 136,071.35
	*TOTAL MUNICIPAL COURT	\$ 254,282.00	\$ 212,406.73	\$ 194,123.00	\$ 197,231.86

Transfers and Other Expenditures Budget FY 2025

The proposed budget for transfers and other expenditures for FY 2025 is \$117,630. These transfers are crucial for supporting various departments and initiatives within the city, ensuring that funds are allocated efficiently to promote tourism, maintain natural resources, and manage municipal court fines.

Breakdown of Transfers

1. Transfer Out - Other: \$15,000

This transfer involves allocating a portion of the Municipal Court fines collected into their respective restricted funds. These funds are earmarked for specific purposes and are explained in more detail later in the budget.

2. Transfer Out - Marketing & Tourism: \$21,000

These funds are transferred to the Marketing & Tourism department to assist in promoting tourism within the city. This investment is vital for enhancing the city's visibility as a tourist destination, which can have a positive economic impact.

3. Transfer Out - Natural Resources (Mineola Nature Preserve): \$81,630

This allocation supports the Mineola Nature Preserve, ensuring that it remains a well-maintained and attractive site for both residents and visitors. The preserve is an essential part of the city's natural resources, offering recreational and educational opportunities.

Community Impact

The transfers and other expenditures play a crucial role in maintaining and enhancing city services. By allocating funds to promote tourism and support the nature preserve, the city invests in both economic growth and the quality of life for its residents. The strategic allocation of municipal court fines to restricted funds ensures that these funds are used appropriately and effectively.

The FY 2025 budget for transfers and other expenditures ensures that the city can continue to support key initiatives and departments. By carefully managing these transfers, the city can maintain its commitment to public services, economic development, and the preservation of natural resources.

Description		City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
TRANSFERS/OTHER EXPENDITURES						
101-55500-900	BAD DEBT EXPENSE					
101-58350-900	TRANSFER OUT - 1/2 C					
101-58400-900	TRANSFER OUT - OTHER	\$ 15,000.00	\$ 93,695.61	\$ 102,500.00	\$ 102,500.00	\$ 121,593.42
101-58800-900	TRANSFER OUT - MARKE	\$ 21,000.00				
101-58850-900	TRANSFER OUT - NAT R	\$ 81,630.00				
101-58880-900	TRANSFER OUT - FIRE					\$ 747,700.06
	*TOTAL TRANSFERS	\$ 117,630.00	\$ 93,695.61	\$ 102,500.00	\$ 102,500.00	\$ 869,293.48



SPECIAL REVENUE FUNDS/BOARDS

Special Revenue Funds

Special revenue funds are essential for managing and tracking funds dedicated to specific purposes, ensuring they are used appropriately and transparently. These funds are separate from the general fund and are often subject to specific restrictions or requirements. In Mineola, several special revenue funds are in place to support various city functions and initiatives.

Main Street, Landmark, and Historical Museum Funds

- **Main Street, Landmark, and Historical Museum Funds:** Each of these funds has its own board that develops its own budget. These boards are responsible for fundraising throughout the year to support their special projects. The autonomy of these boards allows for focused attention on specific goals related to historical preservation, cultural activities, and downtown revitalization.

Police Department Funds

- **Police Drug Enforcement Fund (Drug Seizure Fund):** This fund, established per statute, cannot be combined with other city funds and can only be used for specific purposes related to drug enforcement. It ensures that the resources acquired through drug seizures are dedicated exclusively to enhancing law enforcement capabilities in this area.
- **Police Donation Fund:** Kept separate from the general fund, this fund is used specifically for the Police Department. Citizens who donate to the department expect that their contributions will be spent exclusively on enhancing police services, equipment, and initiatives. This fund helps maintain transparency and trust between the community and the police department.

Fire Department Capital Fund

- **Fire Department Capital Fund:** Funded through an interlocal agreement with Wood County, this fund is designated for providing fire protection to areas outside the city limits of Mineola. The funds are earmarked for equipment and vehicle payments. In 2023, the city issued debt to purchase two fire trucks—a ladder truck and a pump truck. This fund ensures that the fire department has the necessary resources to serve the broader community effectively.

Radio Tower Fund

- **Radio Tower Fund:** This new fund will receive money from leasing space on the new radio tower, which was funded by a state grant. Any income from this fund may only be spent on maintaining and improving the tower. This fund ensures that the revenue generated from the tower is reinvested into its upkeep and enhancement, providing a dedicated source of funding for this critical infrastructure.

Purpose and Impact of Special Revenue Funds

Special revenue funds are crucial for preventing the misallocation of funds and ensuring that money is spent as intended. By keeping these funds separate from the general fund, the city can maintain transparency, accountability, and trust with its residents and stakeholders. Each special revenue fund is tailored to meet specific needs and legal requirements, ensuring that resources are used effectively to support various city functions and initiatives.

In summary, special revenue funds play a vital role in the financial management of Mineola. They provide a structured way to handle funds dedicated to particular purposes, support targeted projects, and uphold the community's expectations regarding the use of their contributions.

Main Street

Account	Description	CURRENT Budget 2023-2024	PROJECTED Current 2023-2024	PROPOSED Budget 2024-2025
REVENUE				
01-42300-011	MAIN STREET DONATIONS			
	Wine Fest-Dueling Pianos & sponsorships MEDC donation (Farmers Market)	\$ 41,000	\$ 27,286	\$ 27,000
	Donations	\$ 1,000	\$ 1,000	\$ 1,000
	Throw Sales	\$ 450	\$ 225	\$ 300
	ARPA funds			
	Carriage ride sponsorships	\$ 1,100		\$ 1,100
	Cornhole tournament & sponsorships	\$ 1,500		\$ 1,500
	Marketing contribution HOT funds Cmas decore	\$ 4,500	\$ 5,000	
	TOTAL REVENUE	\$ 49,550	\$ 33,511	\$ 30,900
EXPENSES				
01-53740-011	MAIN STREET PROGRAM			
	Holiday Misc Decorations	\$ 2,000	\$ 2,000	\$ 2,000
	Christmas Labor (Bill Brittain)	\$ 6,000	\$ 6,000	\$ 6,000
	Wine Fest/ Pianos/ fundraisers	\$ 11,000	\$ 10,800	\$ 11,000
	Cornhole tournament	\$ 300		\$ 300
	Incentive Grants	\$ 7,000	\$ 9,800	\$ 7,000
	Benevolence/Tributes	\$ 200	\$ 200	\$ 200
	Misc. Programs/Events (Shop Local)			
	Carriage rides	\$ 1,500		\$ 1,500
	Special Projects	\$ 1,000		\$ 1,000
	Farmers Market	\$ 200	\$ 500	\$ 500
	Other Projects (Downtown Event) signs	\$ 3,000		\$ 1,400
	Special Projects Music			
	TOTAL EXPENSE	\$ 32,200	\$ 29,300	\$ 30,900
	Net Revenue Over (Under) Expenses	\$ 16,350	\$ 4,211	\$ -
	Carry-over balance - prior year fundraisers	\$ 34,129	\$ 51,435	\$ 55,646
	FUND BALANCE	\$ 50,879	\$ 55,646	\$ 55,646

Landmark

Account	Description	CURRENT Budget FY 2023-2024	PROJECTED Current FY 2023-2024	PROPOSED Budget FY 2024-2025
LANDMARK				
REVENUE				
01-42330-011	LANDMARK DONATIONS	\$ 4,000	\$ 3,633	\$ 5,000
	Tour of Homes/FR	\$ 1,800	\$ 2,700	\$ 1,800
	Hobo Special	\$ 800		
	Marketing for LM		\$ 2,000	
	Iron Horse Square - Mini Train runs and rentals	\$ 5,000	\$ 4,850	\$ 5,000
	Sponsorships			\$ 4,000
	Marketing for Iron Horse Square		\$ 1,000	
	WCEDC grant		\$ 2,000	
	TOTAL REVENUE	\$ 11,600	\$ 16,183	\$ 15,800
EXPENSES				
01-56825-011	LANDMARK PROGRAM	\$ 5,000	\$ 535	\$ 5,000
	Tour of Homes/Fundraiser	\$ 500	\$ 300	\$ 500
	Hobo Special expense	\$ 450		
	Marketing to LM		\$ 2,000	
	Iron Horse Square	\$ 10,000	\$ 9,133	\$ 10,000
	Marketing expenditures		\$ 1,000	
	WCEDC grant expenditures		\$ 2,000	
	Benevolence			\$ 300
	TOTAL EXPENSES	\$ 15,950	\$ 14,968	\$ 15,800
	Net Revenue Over (Under) Expenses	\$ (4,350)	\$ 1,215	\$ -
	Carry-over balance - prior year fundraisers		\$ 11,356	\$ 12,571
	FUND BALANCE	\$ (4,350)	\$ 12,571	\$ 12,571

Historical Museum Board

Account	Description	CURRENT Budget 2023-2024	PROJECTED Current 2023-2024	PROPOSED Budget 2024-2025
HISTORICAL MUSEUM				
<u>REVENUE</u>				
01-42325-011				
	Donation Box	\$ 300	\$ 300	\$ 300
	Post Office Boxes, in Honor & Memorials	\$ 50	\$ 50	\$ 100
	Gift Shop	\$ 155	\$ 155	\$ 200
	Chick-Fil-A	\$ 8,000	\$ 4,956	\$ 5,000
	Funds from Marketing	\$ 1,000	\$ 1,000	\$ 1,000
	Meredith funds		\$ 38,000	\$ 38,000
	TOTAL REVENUE	\$ 9,505	\$ 44,461	\$ 44,600
<u>EXPENSES</u>				
01-54200-011	MUSEUM PROGRAM			
	Chick-Fil-A	\$ 1,674	\$ 2,832	\$ 2,900
	Marketing	\$ 3,000	\$ 900	\$ 1,000
	Meredith funds		\$ 38,000	\$ 38,000
	TOTAL EXPENSES	\$ 4,674	\$ 41,732	\$ 41,900
	Net Revenue Minus Expenses	\$ 4,831	\$ 2,729	\$ 2,700
	Carry-over balance - prior year fundraisers	\$ 30,717	\$ 30,717	\$ 33,446
	FUND BALANCE		\$ 33,446	\$ 36,146

Police Drug Enforcement Fund

Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
Fund 150						
Police Drug Enforcement Fund						
Revenue						
150-42180-000	INTEREST INCOME	\$ (150.00)	\$ (49.10)	\$ (150.00)	\$ (150.00)	\$ (70.64)
150-43600-000	TRANSFER IN	\$ (150.00)		\$ (150.00)	\$ (150.00)	
	Total:	\$ (300.00)	\$ (49.10)	\$ (300.00)	\$ (300.00)	\$ (70.64)
Expenditure						
150-55005-000	MISCELLANEOUS EXPENS		\$ 2,593.21		\$ 2,093.21	
	Total:	\$ -	\$ 2,593.21	\$ -	\$ 2,093.21	\$ -
Net (Revenue)/Expense		\$ (300.00)	\$ 2,544.11	\$ (300.00)	\$ 1,793.21	\$ (70.64)

Police Department Working Fund (Donations)

Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
Fund 151						
Police Department Working Fund						
Revenue						
151-42180-000	INTEREST INCOME					\$ (372.78)
151-42340-000	DONATIONS - POLICE D	\$ (2,500.00)	\$ (596.06)	\$ (2,500.00)	\$ (2,500.00)	\$ (1,215.00)
151-43600-000	TRANSFER IN					
	Total:	\$ (2,500.00)	\$ (596.06)	\$ (2,500.00)	\$ (2,500.00)	\$ (1,587.78)
Expenditure						
151-55005-000	MISCELLANEOUS EXPENS					\$ 49.76
	Total:	\$ -	\$ -	\$ -	\$ -	\$ 49.76
Net (Revenue)/Expense		\$ (2,500.00)	\$ (596.06)	\$ (2,500.00)	\$ (2,500.00)	\$ (1,538.02)

Fire Department Capital Fund

Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
Fund 152						
Fire Department Capital Fund						
Revenue						
152-42180-000	INTEREST INCOME					\$ (2,893.67)
152-43405-000	COUNTY FIRE SUBSIDY	\$ (52,529.00)	\$ (53,529.00)	\$ (52,529.00)	\$ (52,529.00)	\$ (52,529.00)
152-43545-000	PRIOR YEAR EXCESS			\$ (60,000.00)		
152-43600-000	TRANSFER IN					\$ (747,700.06)
152-49000-000	BOND PROCEEDS					\$ (1,797,849.53)
	Total:	\$ (52,529.00)	\$ (53,529.00)	\$ (112,529.00)	\$ (52,529.00)	\$ (2,600,972.26)
Expenditure						
152-53045-000	GENERATOR FEES & MAI					\$ 1,780.35
152-56505-000	EQUIPMENT	\$ 39,504.81				\$ 4,865.40
152-56700-000	VEHICLES PURCHASE					\$ 2,645,549.59
152-57800-000	CAPITAL LEASE - PRIN	\$ 11,926.64	\$ 11,413.62	\$ 11,413.05	\$ 11,413.62	\$ 10,802.85
152-57810-000	CAPITAL LEASE - INTE	\$ 1,097.55	\$ 1,611.14	\$ 1,611.14	\$ 1,611.14	\$ 2,221.91
152-58200-900	TRANSFER OUT - GENER		\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	
	Total:	\$ 52,529.00	\$ 73,024.76	\$ 73,024.19	\$ 73,024.76	\$ 2,665,220.10
	Net (Revenue)/Expense	\$ -	\$ 19,495.76	\$ (39,504.81)	\$ 20,495.76	\$ 64,247.84

Radio Tower Fund

Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
Fund 153						
Radio Tower Fund						
Revenue						
153-41165-000	LEASES	\$ (2,000.00)	\$ (2,000.00)		\$ (2,000.00)	
	Total:	\$ (2,000.00)	\$ (2,000.00)	\$ -	\$ (2,000.00)	\$ -
Expenditure						
	(Funds not allocated)					
	Total:	\$ -	\$ -	\$ -	\$ -	\$ -
	Net (Revenue)/Expense	\$ (2,000.00)	\$ (2,000.00)	\$ -	\$ (2,000.00)	\$ -



WATER UTILITY FUND

Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
Fund 102	WATER FUND BUDGET RECAP					
Revenues						
	REVENUE - SEWER	\$ (1,089,601.70)	\$ (847,823.42)	\$ (979,665.00)	\$ (1,007,500.00)	\$ (1,002,532.22)
	REVENUE - WATER	\$ (2,341,811.70)	\$ (1,694,824.02)	\$ (2,192,858.64)	\$ (2,188,848.18)	\$ (2,055,262.31)
	TOTAL REVENUES	\$ (3,431,413.40)	\$ (2,542,647.44)	\$ (3,172,523.64)	\$ (3,196,348.18)	\$ (3,057,794.53)
Expenditures						
	*Total Water Department	\$ 1,770,293.00	\$ 1,214,618.31	\$ 1,521,966.24	\$ 1,547,070.00	\$ 1,136,461.10
	*Total Wastewater	\$ 457,975.00	\$ 334,623.77	\$ 445,578.00	\$ 421,669.00	\$ 495,873.75
	*Total Transfers	\$ 1,203,145.40	\$ 903,734.55	\$ 1,204,979.40	\$ 1,204,979.40	\$ 1,202,284.00
	TOTAL EXPENDITURES	\$ 3,431,413.40	\$ 2,452,976.63	\$ 3,172,523.64	\$ 3,173,718.40	\$ 2,834,618.85
	Under/(Over)	\$ -	\$ (89,670.81)	\$ -	\$ (22,629.78)	\$ (223,175.68)

Water Utility Fund Budget and Rate Study Findings

Introduction

The Water Utility Fund is classified as an enterprise fund, which means it operates similarly to a private business in that it is self-sustaining through user charges. The goal of enterprise funds is to ensure that the revenues generated by the service are sufficient to cover the costs of providing that service, including maintenance, operations, and capital improvements.

Current Financial Status

A recent rate study conducted by Communities Unlimited has revealed critical insights into the financial health of our Water and Sewer Funds. According to the study:

- The Water Fund is currently operating at a 0.91 income/expense ratio.
- The Sewer Fund is operating at a significantly lower 0.67 income/expense ratio.

An income/expense ratio below 1.0 indicates that the revenues generated are not sufficient to cover the expenses, leading to a potential deficit in the fund balances.

Recommendations from the Rate Study

To address these financial imbalances, Communities Unlimited has proposed adopting an increasing block rate structure. This structure aims to ensure financial stability by encouraging water conservation and ensuring that higher usage results in higher charges, thereby generating the necessary revenue.

Proposed Rate Structure

The proposed changes to our rate structure include:

1. Higher Minimum Bill: The study suggests implementing a higher minimum bill for all meter sizes. This ensures that all users contribute a fair share towards the fixed costs of maintaining the water system.
2. Charging per 1,000 Gallons: Instead of charging per 100 gallons, the new structure would charge per 1,000 gallons. This simplifies the billing process and aligns with common industry practices.
3. Tiered Rates Based on Usage: The study proposes different rates based on usage levels:
 - a. 1-5,000 Gallons: Users within this range would be charged at a base rate.
 - b. 5,001-10,000 Gallons: A slightly higher rate would be applied to usage within this range.
 - c. 10,001+ Gallons: The highest rate would be applied to users exceeding this threshold, reflecting the increased cost and resource use associated with higher consumption.

Budget Impact

As shown in the attached budget document, the Water Fund's current and projected revenues and expenses are detailed. Key figures include:

Total Water Fund Revenue for FY 2024: \$3,172,523.64

Total Water Fund Expenses for FY 2024: \$3,172,523.64

Implementing the recommended rate structure changes is anticipated to improve the income/expense ratio and address the current deficit.

Next Steps

To implement these changes, I recommend the following actions:

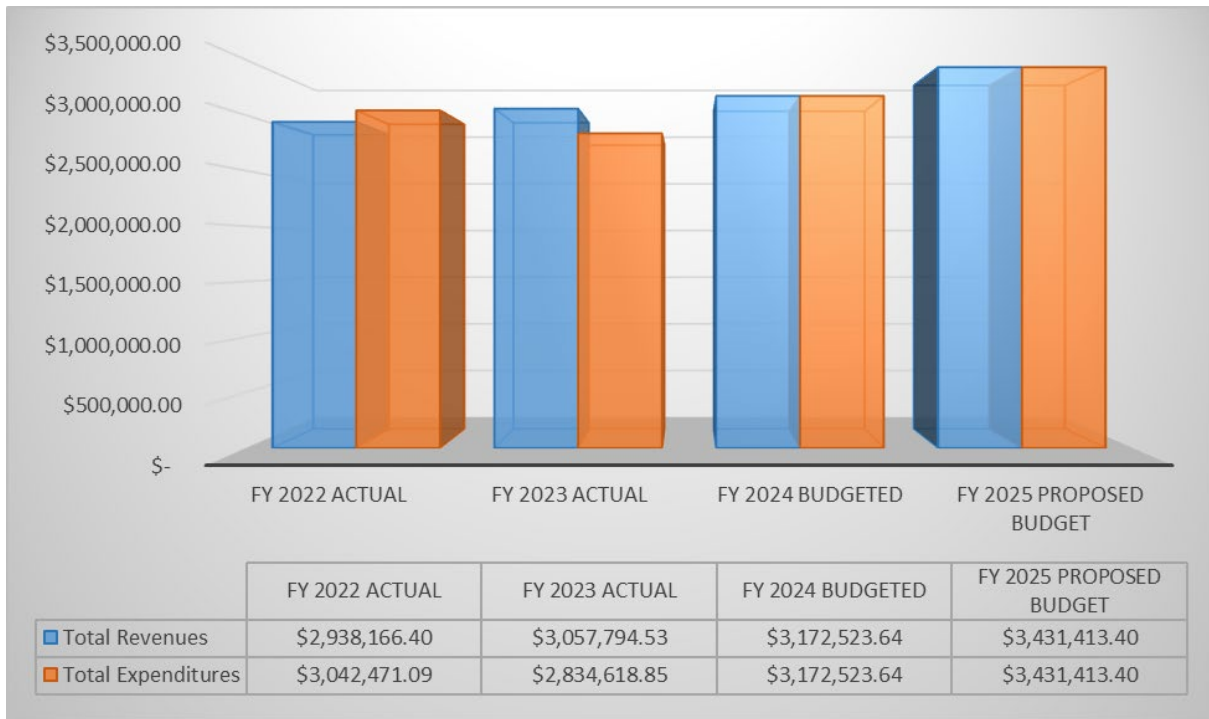
1. **Public Workshops and Hearings:** Engage the community through public workshops and hearings to explain the proposed rate changes and receive feedback. This will ensure transparency and public understanding of the necessity for rate adjustments.
2. **Council Approval:** Seek formal approval from the City Council to adopt the proposed rate structure. This will involve revising the city ordinance governing water and sewer rates.
3. **Implementation Timeline:** Establish a clear timeline for implementing the new rates, including necessary updates to billing software and staff training.

Conclusion

Adopting the recommendations from the rate study is crucial for the financial sustainability of our Water and Sewer Funds. The proposed increasing block rate structure will not only address the current deficits but also promote responsible water usage within our community. We urge the Council to consider these recommendations and take the necessary steps to ensure the long-term viability of our water utility services.

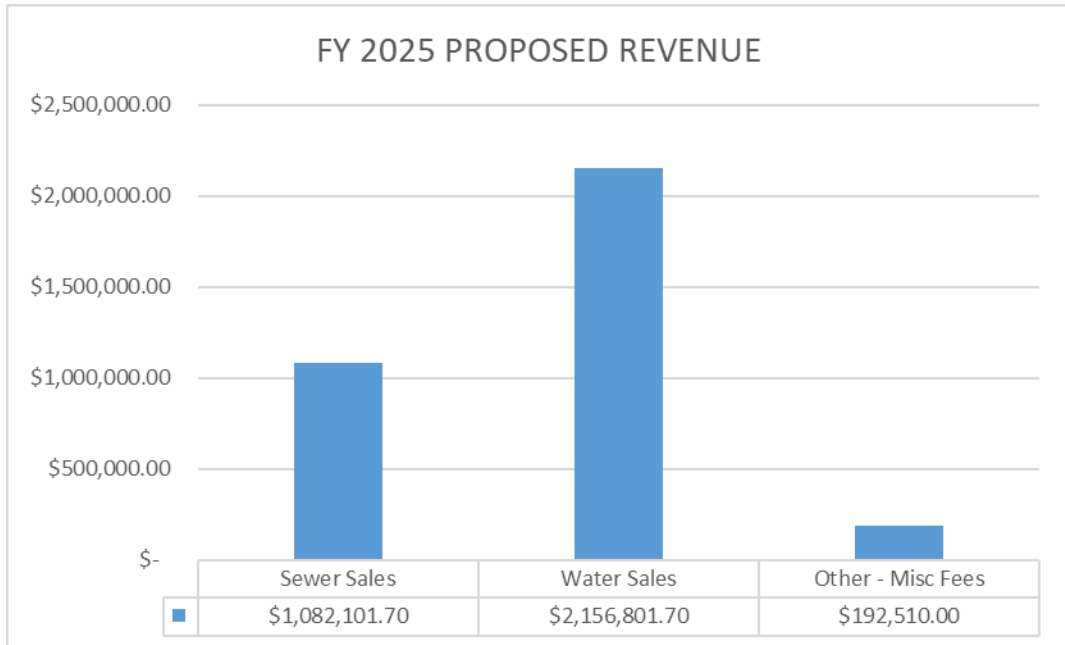
WATER UTILITY FUND
SUMMARY OF REVENUES AND EXPENDITURES

CATEGORIES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2025 PROPOSED BUDGET
Total Revenues	\$ 2,938,166.40	\$ 3,057,794.53	\$ 3,172,523.64	\$ 3,431,413.40
Total Expenditures	\$ 3,042,471.09	\$ 2,834,618.85	\$ 3,172,523.64	\$ 3,431,413.40
Net Inc/(Exp)	\$ (104,304.69)	\$ 223,175.68	\$ -	\$ -

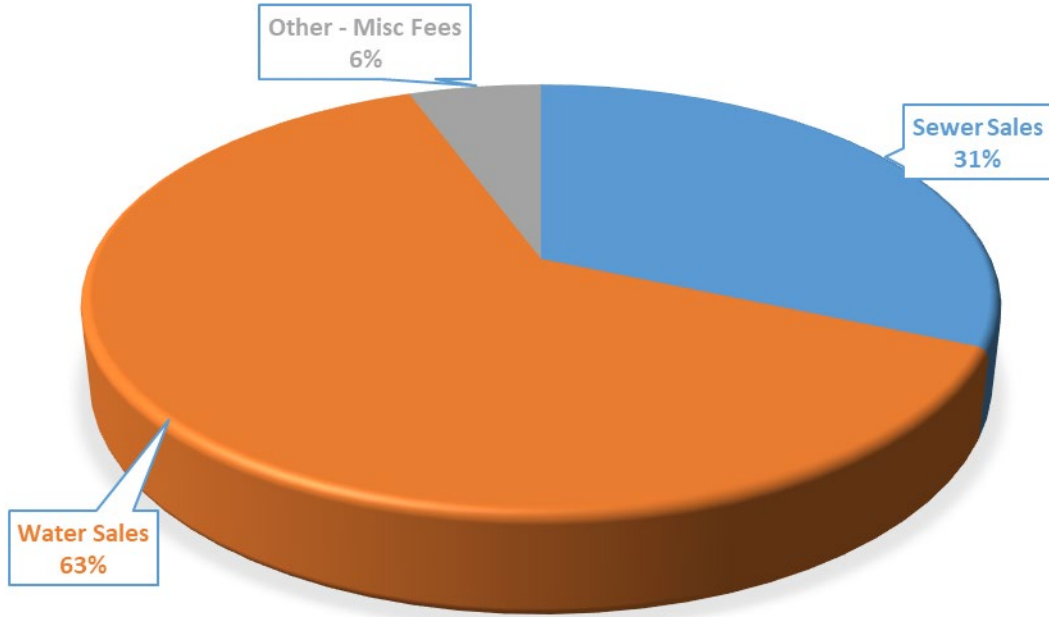


Revenue

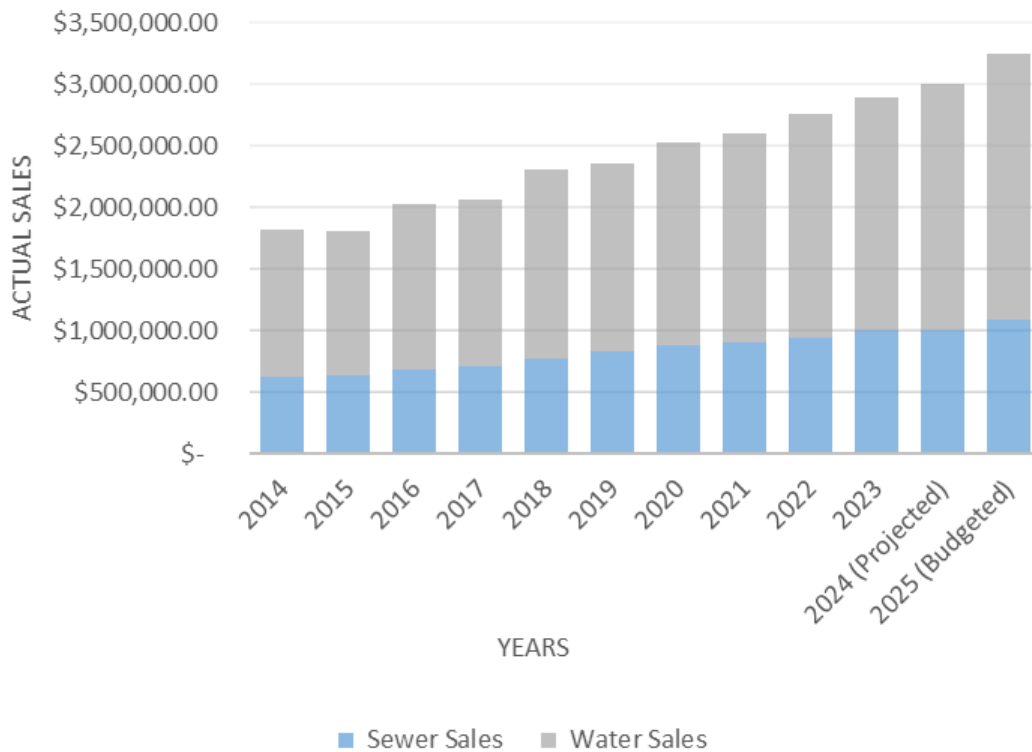
WATER UTILITY FUND REVENUE SUMMARY				
CATEGORIES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2025 PROPOSED BUDGET
REVENUES				
Sewer Sales	\$ 944,056.26	\$ 994,932.22	\$ 972,665.00	\$ 1,082,101.70
Water Sales	\$ 1,808,720.20	\$ 1,893,322.43	\$ 2,000,000.00	\$ 2,156,801.70
Other - Misc Fees	\$ 185,389.58	\$ 169,539.88	\$ 199,858.64	\$ 192,510.00
TOTAL REVENUE	\$ 2,938,166.04	\$ 3,057,794.53	\$ 3,172,523.64	\$ 3,431,413.40



WATER UTILITY FUND REVENUE



SEWER & WATER SALES HISTORY



ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF MINEOLA TEXAS AMENDING CHAPTER 44, APPENDEX B FEE SCHEDULE, CHAPTER 44. UTILITIES, OF THE CODE OF ORDINANCES OF THE CITY OF MINEOLA; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MINEOLA, TEXAS, AS FOLLOWS:

Chapter 44 of the Code of Ordinances, City of Mineola, Texas, is hereby amended to read as follows, to-wit:

Section 44-27.1 Master Meter Demand Fees

Meter Size	Monthly Minimum
1 inch	\$41.66
1 ½ inch	\$63.32
2 inch	\$96.24
3 inch	\$146.28
4 inch	\$222.33
6 inch	\$337.96
8 inch	\$513.69

Per usage rates will be the same as 3/4" x 5/8" meter size.

Section 44-28. Water Tap Fees.

Fees for water taps are as follows:

(A.) Located within the city limits of the City of Mineola:

¾ inch.....	\$ 1,200.00
1 inch.....	\$ 1,200.00 + cost of meter
1 ½ inch.....	\$ 1,200.00 + cost of meter
2 inch.....	\$ 1,400.00 + cost of meter

(B.) Located outside of the city limits of the City of Mineola:

¾ inch.....	\$ 1,800.00
1 inch.....	\$ 1,800.00 + cost of meter
1 ½ inch.....	\$ 1,800.00 + cost of meter
2 inch.....	\$ 2,000.00 + cost of meter

In addition to the fees listed above, taps requiring a copper service line, the fee will be the cost of the copper per foot.

Section 44-28.1 Bulk Water Rates

Per 1,000 Gallons used.....\$30.00

Section 44-29 Water Service Rates - Generally

The following rates shall be charged by the City to users of water provided by the City of Mineola:

Water Service Fees – Residential (3/4” x 5/8” Meter Size)		
Consumption Level	Inside City Limits	Outside City Limits
0 – 1,000 Gal	\$20.00 (Minimum Bill)	\$30 (Minimum Bill)
1,001 – 5,000	\$8.27/1,000 Gal	\$12.41/1,000 Gal
5,001 – 10,000	\$8.50/1,000 Gal	\$12.75/1,000 Gal
10,001 – 30,000	\$11.50/1,000 Gal	\$17.25/1,000 Gal
30,000 and above	\$11.50/1,000 Gal	\$17.25/1,000 Gal

Water Service Fees – Commercial (3/4” x 5/8” Meter Size)		
Consumption Level	Inside City Limits	Outside City Limits
0 – 1,000 Gal	\$33.50 (Minimum Bill)	\$50.25 (Minimum Bill)
1,001 – 5,000	\$8.27/1,000 Gal	\$12.41/1,000 Gal
5,001 – 10,000	\$8.50/1,000 Gal	\$12.75/1,000 Gal
10,001 – 30,000	\$11.50/1,000 Gal	\$17.25/1,000 Gal
30,000 and above	\$11.50/1,000 Gal	\$17.25/1,000 Gal

Section 44-73 Tapping By City; Charges and Fees

All tapping of sewer lines within the city utility system shall be performed by the Water and Sewer Utility Department of the city exclusively. The charge for tapping are as follows:

1. Four Inch Sewer Line.....\$1,300
2. Sewer Line larger than Four Inches.....\$1,300 + cost of materials necessary for the tap.

Section 44-76 Sewer Service Rates – Generally

Monthly service charges for the use of the City sewer system are hereby authorized and levied, to be collected each month as part of the patron’s water bill under the following classifications, which are declared all inclusive (except for additional industrial waste charges) for all types of connections, and in the following amounts:

Sewer Service Fees - Residential		
Consumption	Inside City Limits	Outside City Limits
0 – 1,000 Gal	\$27.00 (Minimum Bill)	\$40.50 (Minimum Bill)
1,001 – 5,000 Gal	\$3.50/1,000 Gal	\$5.25/1,000 Gal
5,001 – 10,000	\$6.25/1,000 Gal	\$9.38/1,000 Gal
10,001 – 15,000 (max)	\$10.50/1,000 Gal	\$15.75/1,000 Gal

Sewer Service Fees - Commercial		
Consumption	Inside City Limits	Outside City Limits
0 – 1,000 Gal	\$30.00 (Minimum Bill)	\$45.00 (Minimum Bill)
1,001 – 5,000 Gal	\$3.50/1,000 Gal	\$5.25/1,000 Gal
5,001 – 10,000	\$6.25/1,000 Gal	\$9.38/1,000 Gal
10,001 – 30,000	\$10.50/1,000 Gal	\$15.75/1,000 Gal
30,001 and above	\$10.50/1,000 Gal	\$15.75/1,000 Gal

Sewer customers outside the city limits of the City of Mineola shall, prior to connecting to the city sewer system, comply with regulations regarding connecting to same.

The rates and fees shall be effective October 1, 2024.

REPEALER

Any and all Ordinances of the City of Mineola, Texas in conflict with the provisions of this Ordinance shall be and the same are hereby repealed, and all other provisions of the Ordinances of the City of Mineola not in conflict with the provisions of this Ordinance shall remain in full force and effect.

SEVERABILITY

It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses, subsections and phrases of this Ordinance are severable, and if any section, paragraph, sentence, clause, subsection or phrase of this Ordinance shall be declared unconstitutional by the judgment or decree of any court of competent jurisdiction, such unconstitutionality or illegality shall not affect any of the remaining sections, paragraphs, sentences, clauses, subsections and phrases of this Ordinance, since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional or illegal section, paragraph, sentence, clause, subsection or phrase.

PASSED AND APPROVED by the City Council of the City of Mineola, Texas on the 16th day of September, 2024.

Jayne Lankford, Mayor

Attest:

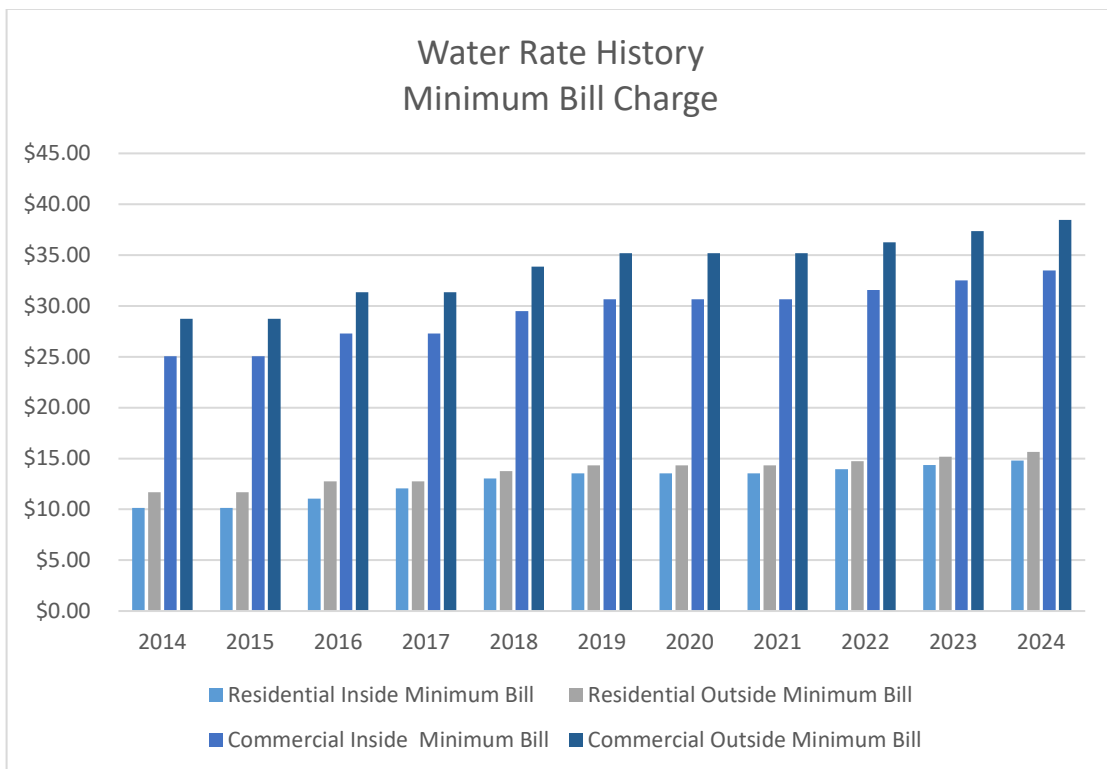
Cindy Karch, City Secretary

Water Rate History

These fees are for meter sizes 3/4" X 5/8", which are primarily residential and small business. This equals 2,499 meters of the total 2,910 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%

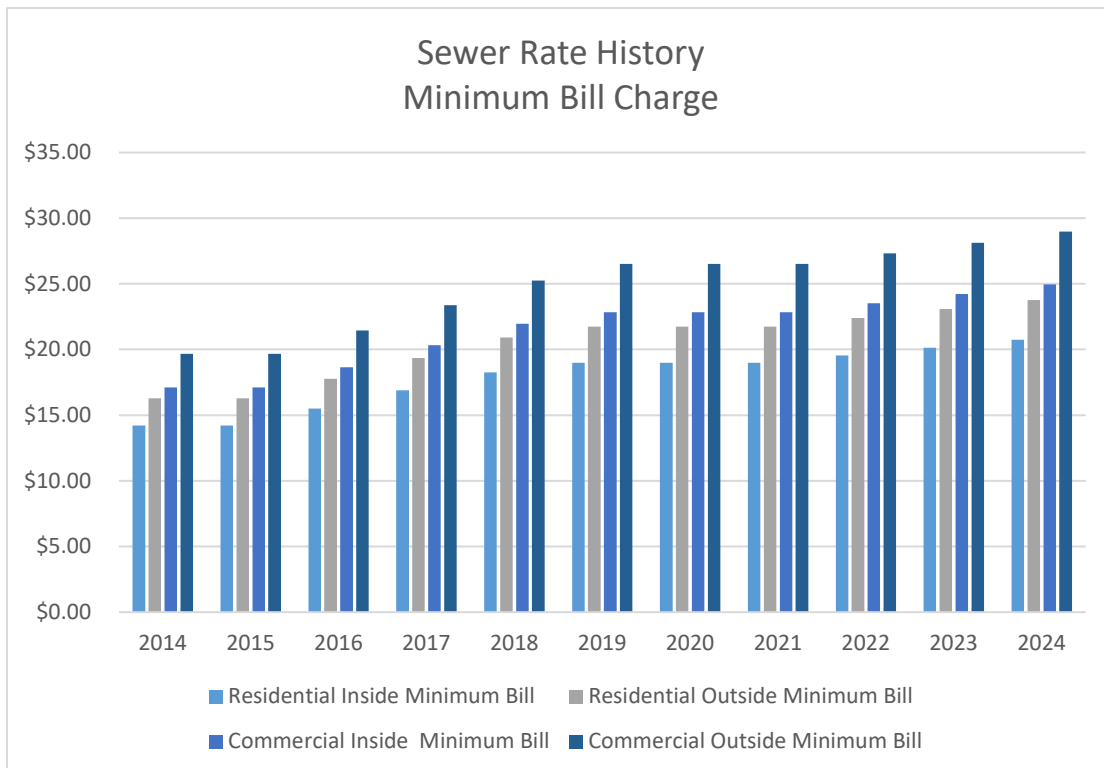


Sewer Rate History

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

Year	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

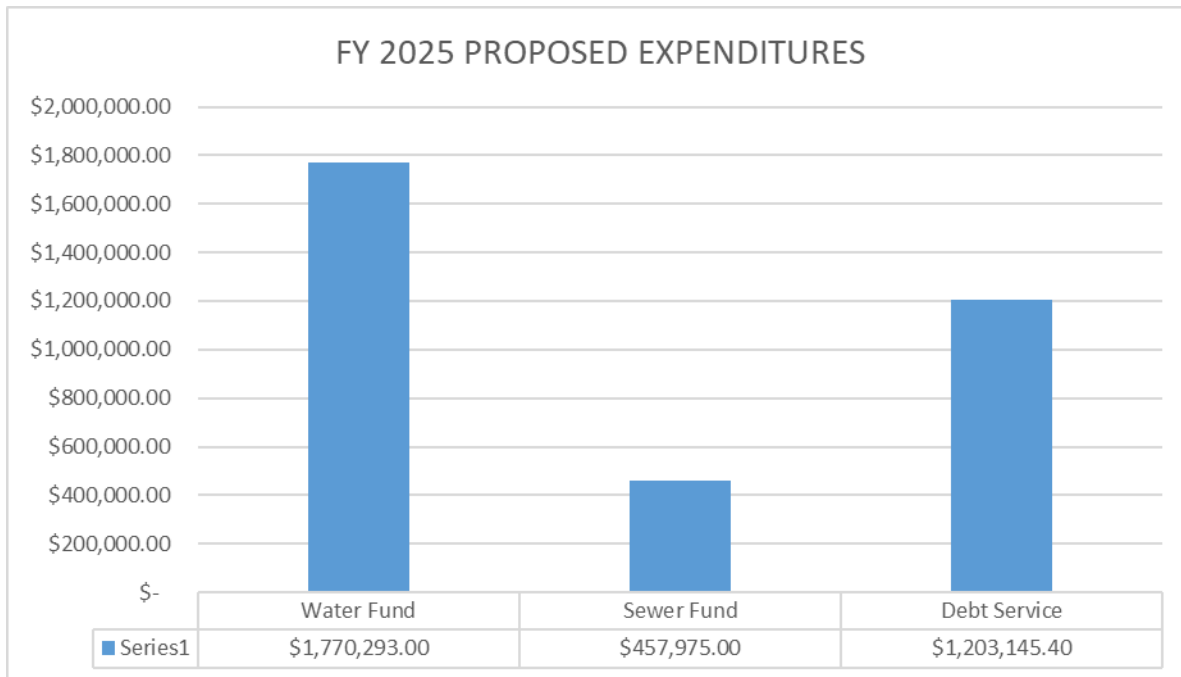
Meters By Size

	2020	2021	2022	2023	2024	
3 1/2 x 5/8	2129	2337	2425	2449	2494	86%
1"	313	348	361	354	356	12%
1 & 1/2"	1	1	1	1	1	0%
2"	43	45	45	45	46	2%
4"	5	6	6	5	6	0%
6"	0	0	0	0	1	0%
TOTAL	2491	2737	2838	2854	2903	100%

Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
Fund 102	WATER UTILITY FUND					
	WATER FUND REVENUE					
102-41100-000	SEWER SALES	\$ (1,082,101.70)	\$ (840,023.42)	\$ (972,665.00)	\$ (1,000,000.00)	\$ (994,932.22)
102-41115-000	SEWER TAP FEES	\$ (7,500.00)	\$ (7,800.00)	\$ (7,000.00)	\$ (7,500.00)	\$ (7,600.00)
	REVENUE - SEWER	\$ (1,089,601.70)	\$ (847,823.42)	\$ (979,665.00)	\$ (1,007,500.00)	\$ (1,002,532.22)
102-41120-000	WATER SALES	\$ (2,156,801.70)	\$ (1,503,496.14)	\$ (2,000,000.00)	\$ (2,000,000.00)	\$ (1,893,322.43)
102-41125-000	WATER TAP FEES	\$ (60,000.00)	\$ (31,340.00)	\$ (60,000.00)	\$ (60,000.00)	\$ (38,258.00)
102-41130-000	WATER METER FEES	\$ (2,500.00)		\$ (2,500.00)	\$ (2,500.00)	
102-41135-000	CONNECTS/DISCONNECTS	\$ (35,000.00)	\$ (22,710.00)	\$ (35,000.00)	\$ (35,000.00)	\$ (32,490.00)
102-41210-000	LATE FEES	\$ (65,000.00)	\$ (71,119.84)	\$ (65,000.00)	\$ (65,000.00)	\$ (65,985.35)
102-42180-000	INTEREST INCOME	\$ (20,000.00)	\$ (61,950.99)	\$ (20,000.00)	\$ (20,000.00)	\$ (20,715.27)
102-42220-000	PLUMBING PERMITS	\$ (500.00)	\$ (326.14)	\$ (500.00)	\$ (500.00)	\$ (130.00)
102-43500-000	MISCELLANEOUS INCOME					\$ (2,309.05)
102-43515-000	SALE OF CITY ASSETS	\$ (2,000.00)		\$ (2,000.00)	\$ (2,000.00)	\$ (403.58)
102-43536-000	INSURANCE REIMBURSEM		\$ (3,838.18)		\$ (3,838.18)	\$ (1,710.90)
102-43545-000	PRIOR YEAR EXCESS			\$ (7,848.64)		
102-43570-000	CASH SHORT/OVER	\$ (10.00)	\$ (42.73)	\$ (10.00)	\$ (10.00)	\$ 62.27
102-43600-000	TRANSFER IN					
	REVENUE - WATER	\$ (2,341,811.70)	\$ (1,694,824.02)	\$ (2,192,858.64)	\$ (2,188,848.18)	\$ (2,055,262.31)
	*TOTAL REVENUES	\$ (3,431,413.40)	\$ (2,542,647.44)	\$ (3,172,523.64)	\$ (3,196,348.18)	\$ (3,057,794.53)

Expenditures

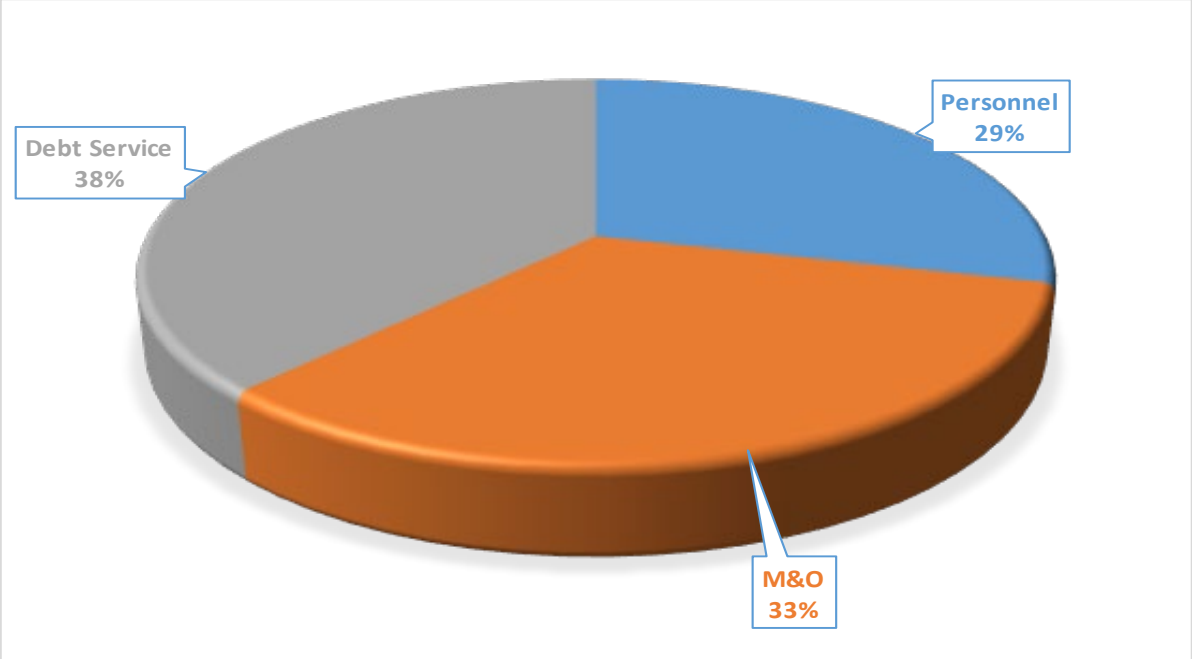
WATER UTILITY FUND				
EXPENSES PER DEPARTMENT				
CATEGORIES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2025 PROPOSED BUDGET
EXPENDITURES				
Water Fund	\$ 1,703,306.05	\$ 1,136,461.10	\$ 1,521,966.24	\$ 1,770,293.00
Sewer Fund	\$ 446,701.04	\$ 495,873.75	\$ 445,578.00	\$ 457,975.00
Debt Service	\$ 892,464.00	\$ 1,202,284.00	\$ 1,204,979.40	\$ 1,203,145.40
TOTAL EXPENDITURES	\$ 3,042,471.09	\$ 2,834,618.85	\$ 3,172,523.64	\$ 3,431,413.40



35% 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	\$ 915,015.00
M&O	\$ 1,054,363.24
Debt Service	\$ 1,203,145.40



Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
WATER FUND EXPENSES						
WATER DEPARTMENT						
102-51001-017	SALARIES & WAGES SUP	\$ 177,935.00	\$ 135,118.41	\$ 218,051.00	\$ 218,051.00	\$ 153,303.22
102-51010-017	SALARIES & WAGES LAB	\$ 359,962.00	\$ 270,981.34	\$ 249,443.00	\$ 249,443.00	\$ 261,879.11
102-51020-017	OVERTIME	\$ 12,000.00	\$ 17,289.33	\$ 8,000.00	\$ 12,000.00	\$ 17,404.16
102-51030-017	LONGEVITY	\$ 7,195.00	\$ 5,215.00	\$ 5,215.00	\$ 5,215.00	\$ 5,040.00
102-51100-017	CONTRIBUTIONS TO TRM	\$ 59,603.00	\$ 43,933.06	\$ 51,443.00	\$ 51,443.00	\$ 46,529.45
102-51110-017	FICA EXPENSE	\$ 33,241.00	\$ 25,712.35	\$ 28,390.00	\$ 28,390.00	\$ 26,195.31
102-51115-017	MEDICARE EXPENSE	\$ 7,815.00	\$ 6,013.52	\$ 6,647.00	\$ 6,647.00	\$ 6,126.37
102-51120-017	AUTO ALLOWANCE	\$ 4,560.00	\$ 1,800.00	\$ 2,160.00	\$ 2,160.00	\$ 2,160.00
102-51150-017	UNEMPLOYMENT TAX EXP	\$ 3,234.00	\$ 1,452.32	\$ 2,558.00	\$ 2,558.00	\$ 106.30
102-51210-017	INSURANCE - MEDICAL	\$ 86,847.00	\$ 63,326.01	\$ 89,108.00	\$ 89,108.00	\$ 82,112.88
102-51220-017	INSURANCE - WORKERS	\$ 15,321.00	\$ 8,732.70	\$ 8,727.00	\$ 8,733.00	\$ 3,730.54
102-51225-017	TELEMEDICINE EXPENSE	\$ 1,225.00	\$ 1,036.00	\$ 1,036.00	\$ 1,036.00	\$ 810.00
102-51230-017	MISC EMPLOYEE INSURA	\$ 1,000.00	\$ (1,239.31)	\$ 1,000.00	\$ 1,000.00	\$ (697.31)
	PERSONNEL SERVICES	\$ 769,938.00	\$ 579,370.73	\$ 671,778.00	\$ 675,784.00	\$ 604,700.03
102-52050-017	OFFICE SUPPLIES	\$ 2,500.00	\$ 1,288.35	\$ 1,000.00	\$ 1,932.00	\$ 983.99
102-52100-017	CHEMICALS - GENERAL	\$ 2,000.00	\$ 1,687.63	\$ 1,800.00	\$ 2,000.00	\$ 1,478.68
102-52106-017	CHEMICALS - SEQUESTI	\$ 12,000.00	\$ 5,820.50	\$ 11,000.00	\$ 12,000.00	\$ 9,197.15
102-52110-017	CHEMICALS - CHLORINE	\$ 13,000.00	\$ 9,029.09	\$ 10,000.00	\$ 10,000.00	\$ 10,038.14
102-52115-017	CHEMICALS - WEED CON	\$ 900.00	\$ 173.99	\$ 900.00	\$ 500.00	\$ 1,119.85
102-52200-017	FUEL - GASOLINE	\$ 20,000.00	\$ 14,791.83	\$ 20,000.00	\$ 20,000.00	\$ 19,601.78
102-52205-017	FUEL - DIESEL	\$ 7,000.00	\$ 1,338.77	\$ 6,000.00	\$ 6,000.00	\$ 7,024.41
102-52210-017	AUTOMOTIVE SUPPLIES	\$ 700.00	\$ 218.06	\$ 700.00	\$ 700.00	\$ 410.32
102-52400-017	CLEANING/SANITATION	\$ 1,000.00	\$ 747.19	\$ 800.00	\$ 1,000.00	\$ 542.19
102-52500-017	CLOTHING SUPPLIES	\$ 3,500.00	\$ 2,685.29	\$ 3,000.00	\$ 3,000.00	\$ 2,944.69
102-52520-017	TRAFFIC CONTROL DEVI	\$ 500.00		\$ 500.00	\$ 500.00	
102-52545-017	SAFETY EQUIPMENT	\$ 6,000.00	\$ 5,772.31	\$ 6,000.00	\$ 6,000.00	\$ 11,924.84
102-52600-017	OPERATING SUPPLIES	\$ 5,500.00	\$ 4,073.29	\$ 5,200.00	\$ 5,200.00	\$ 5,334.29
	OPERATING EXPENSES	\$ 74,600.00	\$ 47,626.30	\$ 66,900.00	\$ 68,832.00	\$ 70,600.33
102-53005-017	ACCOUNTING & AUDITIN	\$ 6,300.00	\$ 1,575.00	\$ 6,300.00	\$ 6,300.00	\$ 5,871.00
102-53010-017	LEGAL SERVICES	\$ 500.00		\$ 1,000.00		\$ 818.75
102-53015-017	SURVEY/EASEMENT FEE	\$ 20,000.00	\$ 9,800.00	\$ 2,482.00	\$ 20,000.00	
102-53020-017	ENGINEERING FEES	\$ 15,000.00	\$ 720.00	\$ 15,000.00	\$ 15,000.00	\$ 625.00
102-53020-017-100213	ENGINEERING FEES					\$ 300.00
102-53020-017-MN175	ENGINEERING FEES					\$ 2,945.00
102-53033-017	MARKETING/ADVERTISIN	\$ 1,000.00	\$ 1,246.00	\$ 1,000.00	\$ 1,000.00	\$ 720.00
102-53035-017	OTHER PROFESSIONAL S	\$ 30,000.00	\$ 23,452.02	\$ 21,840.00	\$ 30,000.00	\$ 21,467.75
102-53045-017	GENERATOR FEES & MAI	\$ 5,000.00	\$ 4,371.51	\$ 4,400.00	\$ 4,000.00	
102-53070-017	TEMPORARY STAFFING S			\$ 2,000.00		
102-53200-017	COMMUNICATIONS - TEL	\$ 6,000.00	\$ 4,639.30	\$ 6,000.00	\$ 6,000.00	\$ 5,074.71
102-53211-017	WEB PAGE/WEB DESIGN	\$ 3,760.00	\$ 3,760.00	\$ 3,760.00	\$ 3,760.00	
102-53220-017	POSTAGE	\$ 13,000.00	\$ 12,309.35	\$ 13,000.00	\$ 13,000.00	\$ 13,295.45
102-53230-017	UTILITIES-GAS/ELECTR	\$ 45,000.00	\$ 39,045.49	\$ 42,000.00	\$ 42,000.00	\$ 45,014.10
102-53300-017	SCHOOLS/CONVENTION/T	\$ 10,000.00	\$ 7,695.44	\$ 8,000.00	\$ 8,000.00	\$ 8,293.28
102-53310-017	FREIGHT			\$ 100.00		\$ 800.00
102-53330-017	PRINTING & BONDING	\$ 100.00		\$ 100.00		
102-53335-017	COPY MACHINE MAINTEN	\$ 2,000.00	\$ 1,390.78	\$ 1,000.00	\$ 2,000.00	\$ 1,351.62

Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
WATER FUND EXPENSES						
WATER DEPARTMENT						
102-53340-017	INSURANCE - LIABILIT	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 9,427.00
102-53500-017	DUES & SUBSCRIPTIONS	\$ 1,000.00	\$ 60.00	\$ 1,000.00	\$ 900.00	\$ 590.44
102-53505-017	BANK SERVICE CHARGES	\$ 550.00	\$ 476.63	\$ 550.00	\$ 550.00	\$ 618.30
102-53550-017	COMPUTER SOFTWARE &	\$ 100,000.00	\$ 49,441.78	\$ 166,956.24	\$ 127,000.00	\$ 34,239.21
102-53555-017	EQUIPMENT LEASES & R	\$ 3,000.00	\$ 1,530.00	\$ 3,000.00	\$ 3,000.00	\$ 3,170.73
102-53606-017	EMPLOYEE APPRECIATIO	\$ 2,245.00				
102-53609-017	STATE FEES	\$ 10,000.00	\$ 7,110.04	\$ 10,000.00	\$ 8,000.00	\$ 6,821.10
	CONTRACTUAL SERVICES	\$ 284,455.00	\$ 178,623.34	\$ 319,488.24	\$ 300,510.00	\$ 161,443.44
102-54050-017	BUILDING REPAIR	\$ 5,000.00	\$ 1,815.36	\$ 3,500.00	\$ 3,500.00	\$ 938.76
102-54100-017	VALVE REPAIR	\$ 3,500.00	\$ 3,325.75	\$ 1,000.00	\$ 3,025.00	\$ 1,285.00
102-54110-017	SANITARY SEWER REPAI	\$ 15,000.00	\$ 12,001.19	\$ 12,000.00	\$ 12,000.00	\$ 11,055.80
102-54120-017	STORAGE TANK REPAIR	\$ 170,000.00	\$ 14,865.76	\$ 30,000.00	\$ 17,000.00	\$ 5,011.58
102-54130-017	LIFT STATION REPAIR	\$ 11,000.00	\$ 16,384.28	\$ 10,000.00	\$ 18,000.00	\$ 16,710.57
102-54140-017	WATER WELLS REPAIR	\$ 85,000.00	\$ 132,370.54	\$ 160,000.00	\$ 148,719.00	\$ 18,269.86
102-54150-017	BOOSTER STATIONS REP	\$ 12,000.00	\$ 10,896.19	\$ 12,000.00	\$ 12,000.00	\$ 10,214.60
102-54170-017	FENCE REPAIR	\$ 1,000.00		\$ 1,000.00	\$ 1,000.00	\$ 3,247.50
102-54180-017	REPAIR CLAMPS	\$ 7,000.00	\$ 2,245.53	\$ 7,000.00	\$ 7,000.00	\$ 8,873.74
102-54205-017	CRUSHED ROCK	\$ 15,000.00	\$ 9,398.00	\$ 10,000.00	\$ 10,000.00	\$ 6,359.00
102-54500-017	OTHER REPAIR	\$ 1,000.00	\$ 4.79	\$ 1,000.00	\$ 1,000.00	\$ 487.64
102-55015-017	SCADA SYSTEM REPAIR	\$ 1,000.00	\$ 55.00	\$ 1,000.00	\$ 1,000.00	
102-55020-017	MACHINERY & TOOL REP	\$ 11,000.00	\$ 3,920.93	\$ 11,000.00	\$ 11,000.00	\$ 13,244.52
102-55040-017	AUTO/TRUCK REPAIR	\$ 10,000.00	\$ 7,315.84	\$ 10,000.00	\$ 7,000.00	\$ 6,284.50
102-55100-017	HEATING & COOLING RE	\$ 2,500.00	\$ 109.95	\$ 2,500.00		
102-55135-017	FIRE HYDRANTS REPAIR	\$ 300.00		\$ 300.00		\$ 307.14
102-55150-017	SERVICE LINES REPAIR	\$ 27,000.00	\$ 8,712.85	\$ 27,000.00	\$ 27,000.00	\$ 19,411.12
102-55170-017	CHLORINATORS REPAIR	\$ 4,000.00	\$ 689.59	\$ 4,000.00	\$ 1,200.00	\$ 2,869.52
102-55300-017	MINOR TOOLS & EQUIPM	\$ 11,000.00	\$ 1,831.76	\$ 11,000.00	\$ 11,000.00	\$ 3,281.13
102-55500-017	BAD DEBT EXPENSE	\$ 1,000.00	\$ 1,104.14	\$ 1,700.00	\$ 1,000.00	\$ 710.72
102-55600-017	DEPRECIATION EXPENSE					
	REPAIRS	\$ 393,300.00	\$ 227,047.45	\$ 316,000.00	\$ 292,444.00	\$ 128,562.70
102-56455-017	WATER TAPS	\$ 35,000.00	\$ 36,505.70	\$ 20,000.00	\$ 35,000.00	\$ 25,707.49
102-56505-017	EQUIPMENT	\$ 35,000.00				\$ 74.99
102-56550-017	COMPUTER EQUIPMENT	\$ 5,500.00	\$ 7,980.66	\$ 5,300.00	\$ 10,500.00	\$ 600.00
102-56700-017	VEHICLES PURCHASE	\$ 35,000.00			\$ 35,000.00	\$ 44,463.00
102-56820-017	STREETS & ALLEYS	\$ 12,000.00	\$ 7,212.33	\$ 12,000.00	\$ 12,000.00	\$ 5,808.68
102-56845-017	WATER METERS	\$ 120,000.00	\$ 130,251.80	\$ 105,000.00	\$ 117,000.00	\$ 92,700.44
102-56850-017	FIRE HYDRANTS	\$ 5,500.00		\$ 5,500.00		\$ 1,800.00
	CAPITAL EXPENDITURES	\$ 248,000.00	\$ 181,950.49	\$ 147,800.00	\$ 209,500.00	\$ 171,154.60
	*Total Water Department	\$ 1,770,293.00	\$ 1,214,618.31	\$ 1,521,966.24	\$ 1,547,070.00	\$ 1,136,461.10

Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
WATER FUND EXPENSES						
WASTEWATER DEPARTMENT						
102-51001-018	SALARIES & WAGES SUP	\$ 28,113.00	\$ 26,374.15	\$ 26,775.00	\$ 26,775.00	\$ 28,763.08
102-51010-018	SALARIES & WAGES LAB	\$ 131,774.00	\$ 112,324.13	\$ 126,066.00	\$ 126,066.00	\$ 123,634.30
102-51020-018	OVERTIME	\$ 1,704.00	\$ 109.46	\$ 1,704.00	\$ 1,704.00	\$ 286.63
102-51030-018	LONGEVITY	\$ 1,115.00	\$ 861.00	\$ 1,097.00	\$ 861.00	\$ 574.00
102-51100-018	CONTRIBUTIONS TO TRM	\$ 17,755.00	\$ 15,043.62	\$ 16,826.00	\$ 16,826.00	\$ 16,191.07
102-51110-018	FICA EXPENSE	\$ 9,614.00	\$ 7,874.44	\$ 9,297.00	\$ 9,297.00	\$ 8,599.66
102-51115-018	MEDICARE EXPENSE	\$ 2,248.00	\$ 1,841.55	\$ 2,174.00	\$ 2,174.00	\$ 2,011.20
102-51120-018	AUTO ALLOWANCE	\$ 1,440.00				
102-51150-018	UNEMPLOYMENT TAX EXP	\$ 832.00	\$ 391.96	\$ 832.00	\$ 832.00	\$ 36.64
102-51210-018	INSURANCE - MEDICAL	\$ 34,713.00	\$ 25,580.64	\$ 29,972.00	\$ 29,972.00	\$ 35,032.26
102-51220-018	INSURANCE - WORKERS	\$ 7,310.00	\$ 5,104.82	\$ 6,928.00	\$ 5,105.00	\$ 6,822.00
102-51225-018	TELEMEDICINE EXPENSE	\$ 337.00	\$ 337.00	\$ 337.00	\$ 337.00	\$ 270.00
	PERSONNEL SERVICES	\$ 236,955.00	\$ 195,842.77	\$ 222,008.00	\$ 219,949.00	\$ 222,220.84
102-52050-018	OFFICE SUPPLIES	\$ 450.00	\$ 248.44	\$ 300.00	\$ 350.00	\$ 109.04
102-52060-018	OFFICE EQUIPMENT					
102-52100-018	CHEMICALS - GENERAL	\$ 15,000.00	\$ 3,336.28	\$ 15,000.00	\$ 8,000.00	\$ 7,553.83
102-52200-018	FUEL - GASOLINE	\$ 2,500.00	\$ 1,693.92	\$ 3,500.00	\$ 2,500.00	\$ 2,580.73
102-52205-018	FUEL - DIESEL					\$ 1,193.82
102-52210-018	AUTOMOTIVE SUPPLIES	\$ 200.00	\$ 183.64	\$ 150.00	\$ 150.00	\$ 74.47
102-52300-018	LABORATORY SUPPLIES	\$ 20,000.00	\$ 16,307.87	\$ 20,000.00	\$ 18,500.00	\$ 17,836.38
102-52400-018	CLEANING/SANITATION	\$ 250.00	\$ 65.96	\$ 250.00	\$ 250.00	\$ 174.57
102-52500-018	CLOTHING SUPPLIES	\$ 1,200.00	\$ 314.94	\$ 1,500.00	\$ 700.00	\$ 962.52
102-52545-018	SAFETY EQUIPMENT	\$ 750.00	\$ 588.99	\$ 500.00	\$ 600.00	\$ 561.13
102-52600-018	OPERATING SUPPLIES	\$ 2,000.00	\$ 531.26	\$ 2,500.00	\$ 1,000.00	\$ 3,760.55
	OPERATING EXPENSES	\$ 42,350.00	\$ 23,271.30	\$ 43,700.00	\$ 32,050.00	\$ 34,807.04
102-53005-018	ACCOUNTING & AUDITIN	\$ 2,650.00		\$ 2,650.00	\$ 2,650.00	\$ 3,090.00
102-53020-018	ENGINEERING FEES	\$ 3,000.00		\$ 3,000.00	\$ 3,000.00	
102-53045-018	GENERATOR FEES & MAI	\$ 3,000.00	\$ 929.07		\$ 1,000.00	
102-53050-018	PROFESSIONAL SERVICE	\$ 10,000.00	\$ 10,397.00	\$ 10,000.00	\$ 10,000.00	\$ 10,560.50
102-53200-018	COMMUNICATIONS - TEL	\$ 4,000.00	\$ 4,147.16	\$ 2,500.00	\$ 4,000.00	\$ 4,653.51
102-53230-018	UTILITIES-GAS/ELECTR	\$ 50,000.00	\$ 42,639.83	\$ 50,000.00	\$ 50,000.00	\$ 126,791.60
102-53300-018	SCHOOLS/CONVENTION/T	\$ 2,200.00	\$ 2,586.28	\$ 2,200.00	\$ 2,400.00	\$ 1,823.75
102-53310-018	FREIGHT	\$ 300.00		\$ 300.00	\$ 300.00	\$ 630.00
102-53335-018	COPY MACHINE MAINTEN	\$ 50.00	\$ 38.46	\$ 50.00	\$ 50.00	\$ 36.07
102-53340-018	INSURANCE - LIABILIT	\$ 16,995.00	\$ 16,995.00	\$ 16,995.00	\$ 16,995.00	\$ 16,995.00
102-53500-018	DUES & SUBSCRIPTIONS	\$ 200.00	\$ 70.00	\$ 200.00	\$ 200.00	
102-53550-018	COMPUTER SOFTWARE &	\$ 2,675.00	\$ 1,722.30	\$ 2,675.00	\$ 2,675.00	\$ 5,350.00
102-53609-018	STATE FEES	\$ 16,100.00	\$ 14,020.67	\$ 16,100.00	\$ 16,100.00	\$ 13,909.67
102-53617-018	SLUDGE REMOVAL	\$ 19,000.00	\$ 8,124.48	\$ 19,000.00	\$ 19,000.00	\$ 14,305.50
	CONTRACTUAL SERVICES	\$ 130,170.00	\$ 101,670.25	\$ 125,670.00	\$ 128,370.00	\$ 198,145.60

Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
WATER FUND EXPENSES						
WASTEWATER DEPARTMENT						
102-54050-018	BUILDING REPAIR	\$ 1,000.00	\$ 81.75	\$ 5,000.00	\$ 1,000.00	\$ 890.36
102-54160-018	WASTEWATER PLANT REP	\$ 20,000.00	\$ 11,351.84	\$ 30,000.00	\$ 20,000.00	\$ 30,084.68
102-55015-018	SCADA SYSTEM REPAIR	\$ 8,000.00		\$ 1,000.00	\$ 1,000.00	
102-55020-018	MACHINERY & TOOL REP	\$ 15,000.00	\$ 215.81	\$ 15,000.00	\$ 15,000.00	\$ 8,403.92
102-55040-018	AUTO/TRUCK REPAIR	\$ 500.00	\$ 237.87	\$ 200.00	\$ 500.00	\$ 282.43
102-55100-018	HEATING & COOLING RE	\$ 500.00	\$ 185.00	\$ 1,000.00	\$ 300.00	\$ 185.00
102-55300-018	MINOR TOOLS & EQUIPM	\$ 2,000.00	\$ 271.78	\$ 2,000.00	\$ 2,000.00	\$ 853.88
	REPAIRS	\$ 47,000.00	\$ 12,344.05	\$ 54,200.00	\$ 39,800.00	\$ 40,700.27
102-56550-018	COMPUTER EQUIPMENT	\$ 1,500.00	\$ 1,495.40		\$ 1,500.00	
	CAPITAL EXPENDITURES	\$ 1,500.00	\$ 1,495.40	\$ -	\$ 1,500.00	\$ -
	*Total Wastewater	\$ 457,975.00	\$ 334,623.77	\$ 445,578.00	\$ 421,669.00	\$ 495,873.75
TRANSFERS/OTHER EXPENDITURES						
102-58500-900	TRANSFER OUT - I&S		\$ 361,503.30	\$ 482,004.40	\$ 482,004.40	\$ 198,934.00
102-58610-900	TRANSFER OUT - 2014		\$ 72,675.00	\$ 96,900.00	\$ 96,900.00	\$ 103,900.00
102-58650-900	TRANSFER OUT - 2014	\$ 477,437.50	\$ 300,168.75	\$ 400,225.00	\$ 400,225.00	\$ 386,350.00
102-58700-900	TRANSFER OUT - 2017	\$ 212,450.00	\$ 169,387.50	\$ 225,850.00	\$ 225,850.00	\$ 513,100.00
102-58755-900	TRANSFER OUT - 2019	\$ 218,657.90				
102-58780-900	TRANSFER OUT - 2022	\$ 294,600.00				
	TOTAL DEBT SERVICE	\$ 1,203,145.40	\$ 903,734.55	\$ 1,204,979.40	\$ 1,204,979.40	\$ 1,202,284.00
	*Total Transfers	\$ 1,203,145.40	\$ 903,734.55	\$ 1,204,979.40	\$ 1,204,979.40	\$ 1,202,284.00



MINEOLA ECONOMIC DEVELOPMENT CORP

Mineola Economic Development Corporation

Cash Balance and Historical Context

- Current Cash Balance (as of June 30, 2024): \$1,410,787.13
- Cash Balance (as of June 30, 2020): \$488,107.51

This significant increase in cash balance over four years reflects the organization's financial growth and accumulation of funds.

Revenue Analysis

- Total Projected Revenue for FY 2024: \$1,137,173.33
- Revenues for Previous Years:
 - FY 2023: \$1,194,596.72
 - FY 2022: \$981,642.64
 - FY 2021: \$906,914.49

Despite a slight projected decrease in revenue for FY 2024 compared to FY 2023, the revenue trend shows an overall increase over the past few years.

Expenditure Analysis

- Total Projected Expenditures for FY 2024: \$1,120,190.33
- Expenditures for Previous Years:
 - FY 2023: \$1,007,516.76
 - FY 2022: \$732,566.59
 - FY 2021: \$554,502.27

Expenditures have been rising significantly, which indicates increased investment in various projects and operational costs.

Net Position

- Projected Surplus for FY 2024: \$16,983.00
- Surpluses for Previous Years:
 - FY 2023: \$187,079.96
 - FY 2022: \$249,076.05
 - FY 2021: \$352,412.22

The projected surplus for FY 2024, compared to surpluses of previous years, highlights the Mineola Economic Development Corporation's commitment to investing in significant projects that will drive future growth in Mineola. Key investments, such as the Wood County Airport Runway Extension, the upcoming Holiday Inn Express & Suites, and the city-wide fiber installation, are strategic initiatives aimed at enhancing economic opportunities and improving the quality of life for residents and businesses alike. These forward-looking investments underscore our dedication to fostering sustainable development and long-term prosperity for the community.

Key Projects and Their Financial Impact

1. Wood County Airport Runway Extension
 - a. Contribution: \$253,726
 - b. Impact: This extension will enhance the airport's capacity, potentially attracting more businesses and tourism, leading to increased economic activity in the region.
2. Holiday Inn Express & Suites
 - a. Earmarked Funds: \$200,000

- b. Impact: The new hotel will support tourism and business travel, contributing to local economic growth. It will provide jobs and increase local spending.
- 3. Fiber Installation for all of Mineola
 - a. Dedicated Funds: \$115,000
 - b. Impact: High Speed internet access will improve the quality of life for residents and make the town more attractive for businesses, fostering economic development.

As these projects develop, the MEDC can anticipate indirect revenue increases from improved business operations, increased property values, and enhanced attractiveness of the area to new businesses and residents.

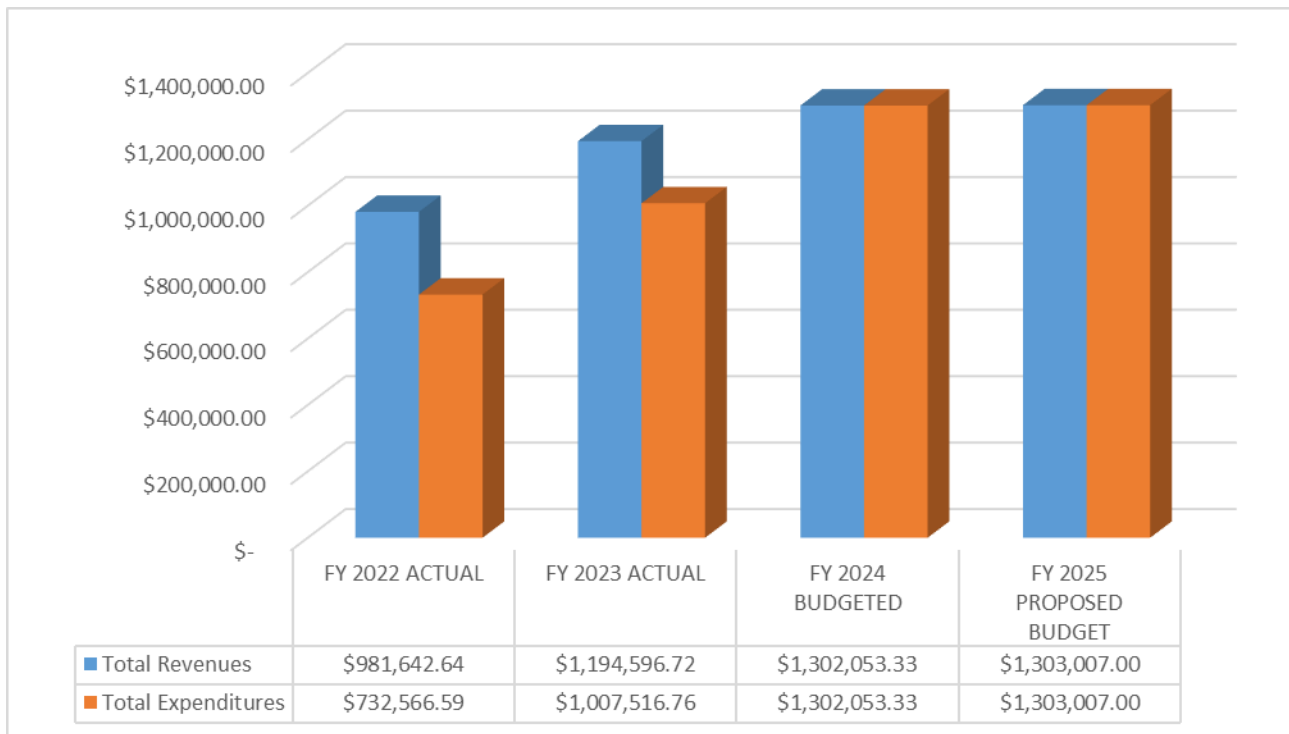
Strategic Considerations

- 1. Enhanced Economic Opportunities:
 - a. The runway extension and hotel project will likely attract more businesses, increasing job opportunities and boosting local spending.
 - b. The fiber installation will make Mineola more attractive for businesses, especially those that rely heavily on digital infrastructure.
- 2. Long-Term Financial Health:
 - a. While there is a significant outlay of funds in the short term, the long-term economic benefits could lead to increased revenues through higher property taxes, sales taxes, and business activity.
 - b. The initial deficit can be managed thorough careful cash flow management, possibly offset by future increases in revenues.

MINEOLA ECONOMIC DEVELOPMENT CORP

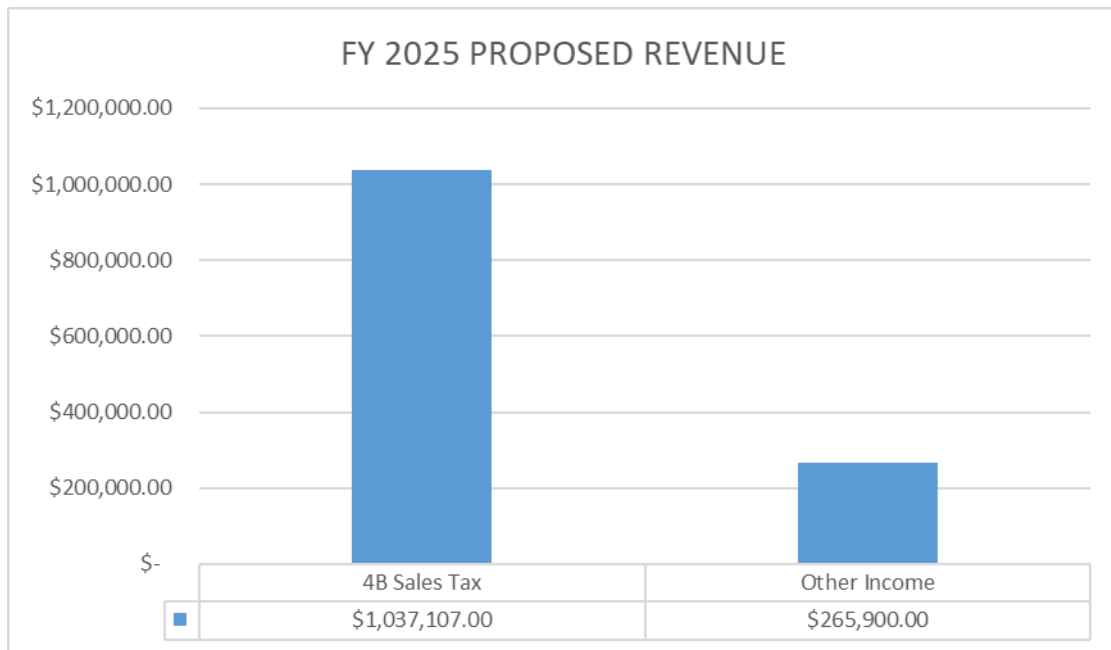
SUMMARY OF REVENUES AND EXPENDITURES

CATEGORIES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2025 PROPOSED BUDGET
Total Revenues	\$ 981,642.64	\$ 1,194,596.72	\$ 1,302,053.33	\$ 1,303,007.00
Total Expenditures	\$ 732,566.59	\$ 1,007,516.76	\$ 1,302,053.33	\$ 1,303,007.00
Surplus/(Deficit)	\$ 249,076.05	\$ 187,079.96	\$ -	\$ -

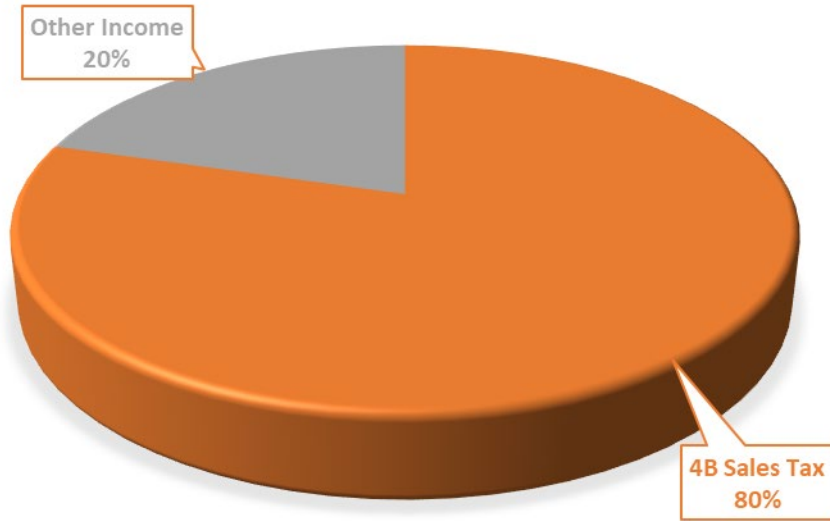


Revenues

MINEOLA ECONOMIC DEVELOPMENT CORP				
REVENUE SUMMARY				
CATEGORIES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2025 PROPOSED BUDGET
REVENUES				
4B Sales Tax	\$ 979,768.32	\$ 1,022,900.34	\$ 1,071,146.00	\$ 1,037,107.00
Other Income	\$ 1,874.32	\$ 171,696.38	\$ 230,907.33	\$ 265,900.00
TOTAL REVENUE	\$ 981,642.64	\$ 1,194,596.72	\$ 1,302,053.33	\$ 1,303,007.00



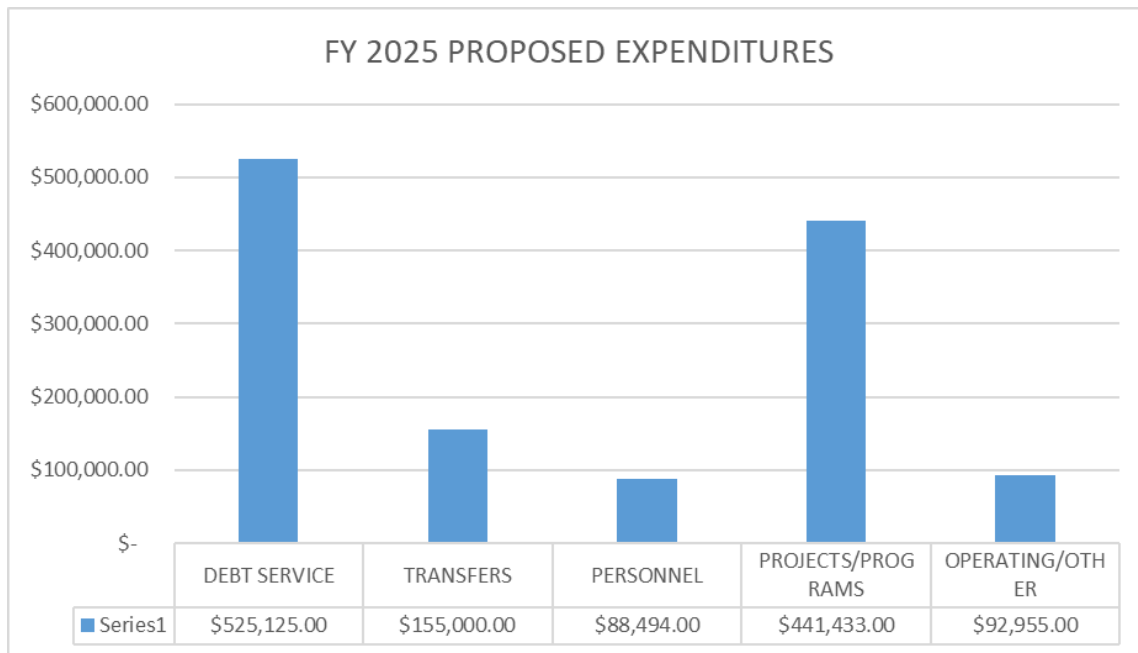
MINEOLA EDC FUND REVENUES

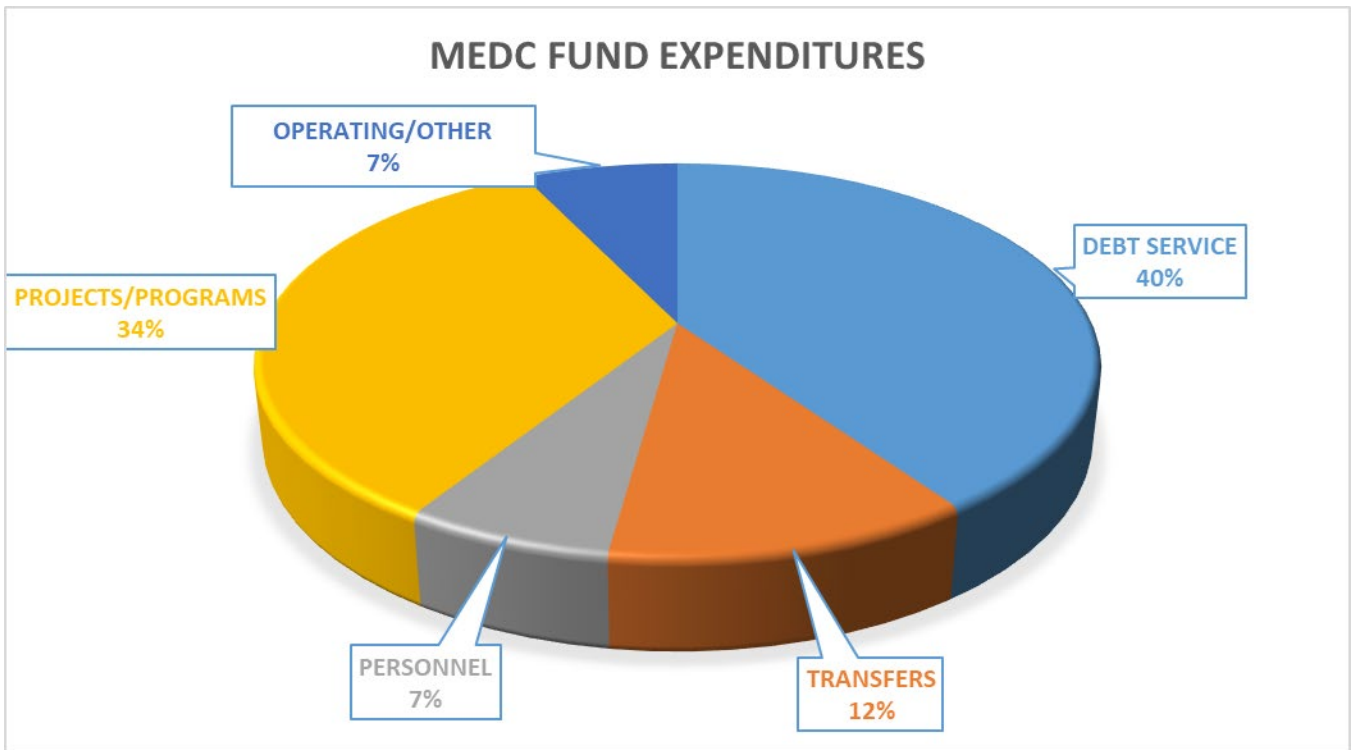


Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
Fund 115	MINEOLA ECONOMIC DEVELOPMENT CORP					
	REVENUES					
115-41065-000	1/2 CENT SALES TAX R	\$ (1,037,107.00)	\$ (828,806.83)	\$ (1,071,146.00)	\$ (1,071,146.00)	\$ (1,022,900.34)
115-41165-000	LEASES	\$ (1,200.00)		\$ (1,200.00)	\$ (1,200.00)	\$ (1,200.00)
115-42180-000	INTEREST INCOME	\$ (60,000.00)	\$ (44,051.13)	\$ (25,000.00)	\$ (60,000.00)	\$ (28,994.98)
115-42185-000	INTEREST INCOME - LO	\$ (4,700.00)	\$ (4,076.43)	\$ (4,707.33)	\$ (4,707.33)	\$ (3,797.32)
115-42301-000	DONATIONS - MISC		\$ (120.00)		\$ (120.00)	\$ (137,704.08)
115-43515-000	SALE OF CITY ASSETS					
115-43545-000	PRIOR YEAR EXCESS	\$ (200,000.00)		\$ (200,000.00)		
115-43600-000	TRANSFER IN					
	*Total Revenue	\$ (1,303,007.00)	\$ (877,054.39)	\$ (1,302,053.33)	\$ (1,137,173.33)	\$ (1,194,596.72)

Expenditures

MINEOLA ECONOMIC DEVELOPMENT CORP				
EXPENSES PER TYPE				
CATEGORIES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2025 PROPOSED BUDGET
EXPENDITURES				
DEBT SERVICE	\$ 286,238.00	\$ 275,034.00	\$ 524,225.00	\$ 525,125.00
TRANSFERS	\$ 194,561.62	\$ 145,435.00	\$ 145,435.00	\$ 155,000.00
PERSONNEL	\$ 43,363.19	\$ 43,700.66	\$ 46,863.00	\$ 88,494.00
PROJECTS/PROGRAMS	\$ 143,110.19	\$ 175,263.04	\$ 503,905.33	\$ 441,433.00
OPERATING/OTHER	\$ 65,293.59	\$ 368,084.06	\$ 81,625.00	\$ 92,955.00
TOTAL EXPENDITURES	\$ 732,566.59	\$ 1,007,516.76	\$ 1,302,053.33	\$ 1,303,007.00





Mineola EDC Special Projects

Mineola Economic Development budget was approved by their Board of Directors on 7/22/2024. The following projects were approved:

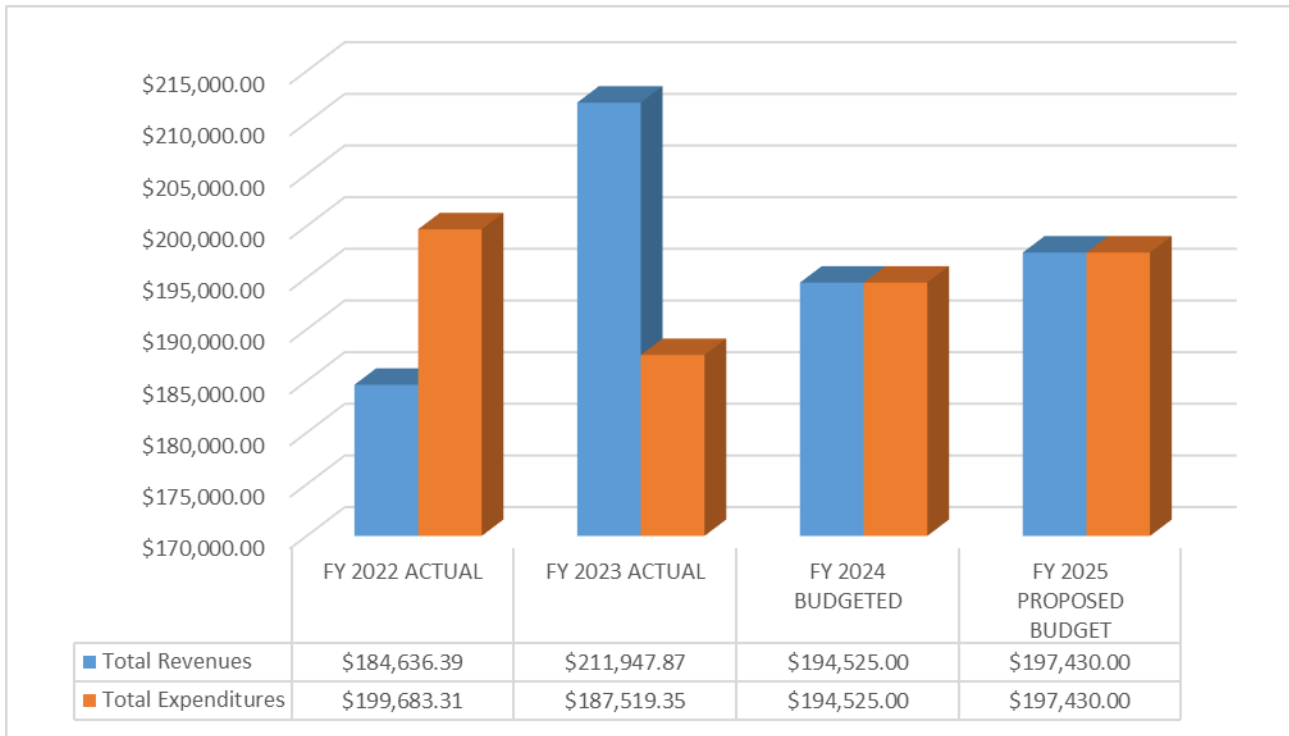
Project	Amount	Purpose
Mineola Nature Preserve	100,000	Personnel, Maintenance & Operations
Main Street/Historic Preservation	25,000	Personnel, Maintenance & Operations
Marketing Director	30,000	Personnel
Debt Service	525,125	Bond Repayment
Economic Incentive Agreements	315,000	Hotel incentive, Fiber
Wood County Airport	26,300	Personnel, Maintenance & Operations

Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
Fund 115	MINEOLA ECONOMIC DEVELOPMENT CORP					
	EXPENDITURES					
115-51001-019	SALARIES & WAGES SUP	\$ 62,807.00	\$ 28,746.72	\$ 33,836.00	\$ 33,836.00	\$ 31,104.86
115-51030-019	LONGEVITY	\$ 812.00	\$ 630.00	\$ 630.00	\$ 630.00	\$ 630.00
115-51100-019	CONTRIBUTIONS TO TRM	\$ 7,452.00	\$ 3,353.14	\$ 4,003.00	\$ 4,003.00	\$ 3,588.63
115-51110-019	FICA EXPENSE	\$ 4,018.00	\$ 1,727.95	\$ 2,204.00	\$ 2,204.00	\$ 2,011.33
115-51115-019	MEDICARE EXPENSE	\$ 971.00	\$ 404.12	\$ 523.00	\$ 523.00	\$ 470.21
115-51120-019	AUTO ALLOWANCE	\$ 4,560.00	\$ 1,800.00	\$ 2,160.00	\$ 2,160.00	\$ 2,160.00
115-51150-019	UNEMPLOYMENT TAX EXP	\$ 202.00	\$ 35.08	\$ 76.00	\$ 76.00	\$ 2.70
115-51210-019	INSURANCE - MEDICAL	\$ 7,210.00	\$ 2,257.85	\$ 3,150.00	\$ 3,150.00	\$ 3,559.93
115-51220-019	INSURANCE - WORKERS	\$ 280.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 83.00
115-51225-019	TELEMEDICINE EXPENSE	\$ 82.00	\$ 31.00	\$ 31.00	\$ 31.00	\$ 90.00
115-51230-019	MISC EMPLOYEE INSURA	\$ 100.00		\$ 100.00	\$ 100.00	
	PERSONNEL SERVICE	\$ 88,494.00	\$ 39,135.86	\$ 46,863.00	\$ 46,863.00	\$ 43,700.66
115-52050-019	OFFICE SUPPLIES	\$ 500.00	\$ 127.05	\$ 500.00	\$ 500.00	\$ 273.79
115-52060-019	OFFICE EQUIPMENT	\$ 500.00		\$ 500.00	\$ 500.00	\$ 498.76
	OPERATING SUPPLIES	\$ 1,000.00	\$ 127.05	\$ 1,000.00	\$ 1,000.00	\$ 772.55
115-53005-019	ACCOUNTING & AUDITIN	\$ 6,625.00		\$ 6,625.00	\$ 6,625.00	\$ 6,176.99
115-53020-019-100188	ENGINEERING FEES					\$ 7,701.52
115-53033-019	MARKETING/ADVERTISIN	\$ 30,000.00	\$ 17,109.10	\$ 30,000.00	\$ 30,000.00	\$ 22,976.13
115-53050-019	PROFESSIONAL SERVICE	\$ 10,000.00	\$ 13,588.66	\$ 8,120.00	\$ 10,000.00	\$ 10,000.00
115-53200-019	COMMUNICATIONS - TEL	\$ 8,000.00	\$ 5,902.84	\$ 8,000.00	\$ 8,000.00	\$ 6,234.20
115-53211-019	WEB PAGE/WEB DESIGN	\$ 1,880.00	\$ 1,880.00	\$ 1,880.00	\$ 1,880.00	
115-53230-019	UTILITIES-GAS/ELECTR	\$ 5,000.00	\$ 5,138.04	\$ 1,000.00	\$ 9,800.00	\$ 373.06
115-53300-019	SCHOOLS/CONVENTION/T	\$ 3,000.00	\$ 3,292.40	\$ 3,000.00	\$ 3,000.00	\$ 3,383.99
115-53335-019	COPY MACHINE MAINTEN	\$ 1,500.00	\$ 1,072.04	\$ 1,500.00	\$ 1,500.00	\$ 1,336.74
115-53340-019	INSURANCE - LIABILIT	\$ 650.00	\$ 623.28		\$ 650.00	\$ 660.52
115-53402-019	ECONOMIC DEVELOPMENT	\$ 100,133.00	\$ 2,210.00	\$ 50,179.33	\$ 50,179.33	\$ 143,963.04
115-53450-019	ECONOMIC DEV - SPECI	\$ 315,000.00		\$ 200,000.00		\$ 5,000.00
115-53500-019	DUES & SUBSCRIPTIONS	\$ 10,200.00	\$ 10,308.30	\$ 5,000.00	\$ 10,118.00	\$ 5,970.80
115-53550-019	COMPUTER SOFTWARE &	\$ 15,000.00	\$ 20,080.76	\$ 5,500.00	\$ 20,100.00	\$ 22,195.00
115-53621-019	INTERLOCAL - WOOD CO	\$ 26,300.00	\$ 253,726.00	\$ 253,726.00	\$ 253,726.00	\$ 26,300.00
115-53820-019	PROPERTY TAX EXPENSE	\$ 100.00	\$ 88.54		\$ 89.00	
	CONTRACTUAL SERVICES	\$ 533,388.00	\$ 335,019.96	\$ 574,530.33	\$ 405,667.33	\$ 262,271.99
115-54050-019	BUILDING REPAIR					\$ 4,950.00
	REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ 4,950.00
115-56000-019	LAND ACQUISITION					\$ 275,352.56
115-56100-019	PARK IMPROVEMENTS		\$ 6,269.98	\$ 10,000.00	\$ 10,000.00	
	CAPITAL EXPENDITURES	\$ -	\$ 6,269.98	\$ 10,000.00	\$ 10,000.00	\$ 275,352.56
115-58200-900	TRANSFER OUT - GENER	\$ 25,000.00	\$ 15,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
115-58400-900	TRANSFER OUT - OTHER		\$ 4,980.21		\$ 5,000.00	
115-58500-900	TRANSFER OUT - I&S		\$ 456,606.25	\$ 524,225.00	\$ 524,225.00	\$ 275,034.00
115-58700-900	TRANSFER OUT - 2017	\$ 189,650.00				
115-58750-900	TRANSFER OUT - 2017	\$ 83,975.00				
115-58785-900	TRANSFER OUT - 2023	\$ 251,500.00				
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	\$ 100,000.00	\$ 71,576.25	\$ 95,435.00	\$ 95,435.00	\$ 95,435.00
	TRANSFERS/DEBT	\$ 680,125.00	\$ 578,162.71	\$ 669,660.00	\$ 674,660.00	\$ 420,469.00
	*Total Expenditures	\$ 1,303,007.00	\$ 958,715.56	\$ 1,302,053.33	\$ 1,138,190.33	\$ 1,007,516.76

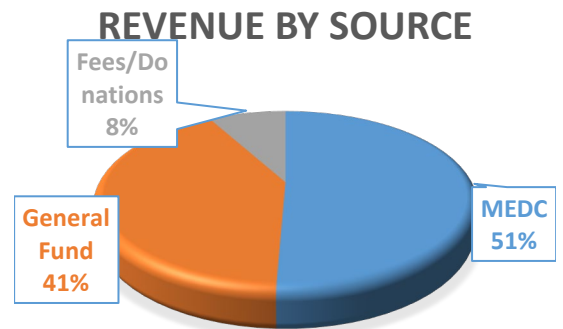


NATURAL RESOURCES

NATURAL RESOURCES/NATURE PRESERVE				
SUMMARY OF REVENUES AND EXPENDITURES				
CATEGORIES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2025 PROPOSED BUDGET
Total Revenues	\$ 184,636.39	\$ 211,947.87	\$ 194,525.00	\$ 197,430.00
Total Expenditures	\$ 199,683.31	\$ 187,519.35	\$ 194,525.00	\$ 197,430.00
Surplus/(Deficit)	\$ (15,046.92)	\$ 24,428.52	\$ -	\$ -



The Natural Resources fund primarily supports the Mineola Nature Preserve, in addition to other city parks. 51% percent of the Parks budget is funded by MEDC ½ cent sales tax. General Fund supports 41% 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.



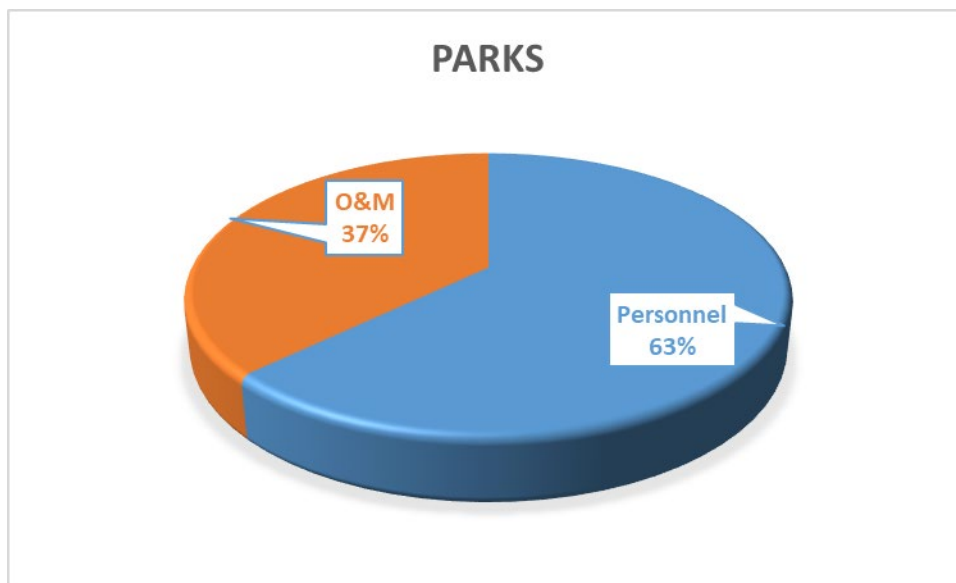
Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
NATURAL RESOURCES BUDGET RECAP						
Revenues						
	*Total Revenue	\$ (197,430.00)	\$ (563,520.57)	\$ (694,525.00)	\$ (694,525.00)	\$ (211,947.87)
Expenses						
	*Total Expenses	\$ 197,430.00	\$ 349,997.44	\$ 694,525.00	\$ 700,150.26	\$ 187,519.35
	Under/(Over)	\$ -	\$ (213,523.13)	\$ -	\$ 5,625.26	\$ (24,428.52)

The Preserve received a \$500,000 from TCEQ for Habitat Restoration. The grant is currently in progress, showing a significant increase in revenue and expenditure this year over prior years.

Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
Fund 118	PARKS AND OPEN SPACES/NATURAL RESOURCES					
	REVENUES					
118-41160-000	MERCHANDISE SALES	\$ (500.00)	\$ (558.08)	\$ (1,000.00)	\$ (1,000.00)	\$ (1,353.49)
118-41215-000	EQUESTRIAN TRAIL RID	\$ (5,000.00)	\$ (5,206.24)	\$ (5,000.00)	\$ (5,000.00)	\$ (8,957.74)
118-41220-000	PAVILION RENTAL FEES	\$ (4,000.00)	\$ (3,350.00)	\$ (3,000.00)	\$ (3,000.00)	\$ (3,450.00)
118-42180-000	INTEREST INCOME			\$ (500.00)	\$ (500.00)	\$ (354.93)
118-42320-000	DONATIONS - OTHER GI	\$ (5,000.00)	\$ (62.00)	\$ (6,000.00)	\$ (6,000.00)	\$ (1,784.43)
118-42365-000	DONATIONS - PRESERVE					
118-42380-000	DONATIONS - DISC GOL	\$ (100.00)		\$ (100.00)	\$ (100.00)	\$ (68.00)
118-42400-000	GRANT - MEREDITH FOU					
118-42420-000	GRANT - TCEQ ENVIRON		\$ (419,710.00)	\$ (500,000.00)	\$ (500,000.00)	
118-43500-000	MISCELLANEOUS INCOME	\$ (100.00)	\$ (83.00)	\$ (500.00)	\$ (500.00)	\$ (418.00)
118-43508-000	SPECIAL PROJECTS INC	\$ (100.00)		\$ (100.00)	\$ (100.00)	\$ (4.37)
118-43581-000	SPECIAL EVENTS	\$ (1,000.00)	\$ (1,850.00)	\$ (5,000.00)	\$ (5,000.00)	\$ (300.00)
118-43600-000	TRANSFER IN					\$ (18,321.91)
118-43650-000	TRANSFER IN - GENERA	\$ (81,630.00)	\$ (61,125.00)	\$ (81,500.00)	\$ (81,500.00)	\$ (81,500.00)
118-43700-000	TRANSFER IN - MEDC	\$ (100,000.00)	\$ (71,576.25)	\$ (91,825.00)	\$ (91,825.00)	\$ (95,435.00)
	*Total Revenue	\$ (197,430.00)	\$ (563,520.57)	\$ (694,525.00)	\$ (694,525.00)	\$ (211,947.87)

Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
NATURAL RESOURCES EXPENSES						
118-53020-004-265002	ENGINEERING FEES		\$ 3,685.00	\$ 10,140.00	\$ 10,140.00	\$ 10,315.80
118-53025-004-265002	ARCHAEOLOGICAL SURVE					\$ 2,000.00
118-53030-004-265002	CONSTRUCTION CONTRAC		\$ 14,580.00	\$ 56,735.00	\$ 56,735.00	
118-53050-004-22318	PROFESSIONAL SERVICE		\$ 12,864.70	\$ 26,500.00	\$ 26,500.00	
118-53620-004-22318	GROUND MAINTENANCE		\$ 162,886.62	\$ 406,625.00	\$ 406,625.00	
	GRANTS	\$ -	\$ 194,016.32	\$ 500,000.00	\$ 500,000.00	\$ 12,315.80
118-51010-020	SALARIES & WAGES LAB	\$ 83,647.00	\$ 67,378.48	\$ 79,649.00	\$ 79,649.00	\$ 72,940.00
118-51020-020	OVERTIME	\$ 981.00	\$ 409.08	\$ 981.00	\$ 981.00	\$ 1,191.23
118-51030-020	LONGEVITY	\$ 1,638.00	\$ 1,358.00	\$ 1,470.00	\$ 1,470.00	\$ 1,190.00
118-51100-020	CONTRIBUTIONS TO TRM	\$ 9,322.00	\$ 7,446.56	\$ 8,866.00	\$ 8,866.00	\$ 7,960.75
118-51110-020	FICA EXPENSE	\$ 5,093.00	\$ 4,042.37	\$ 4,835.00	\$ 4,835.00	\$ 4,356.18
118-51115-020	MEDICARE EXPENSE	\$ 1,191.00	\$ 945.39	\$ 1,130.00	\$ 1,130.00	\$ 1,018.78
118-51150-020	UNEMPLOYMENT TAX EXP	\$ 504.00	\$ 234.00	\$ 504.00	\$ 504.00	\$ 18.00
118-51210-020	INSURANCE - MEDICAL	\$ 18,264.00	\$ 16,587.13	\$ 19,892.00	\$ 19,892.00	\$ 22,394.55
118-51220-020	INSURANCE - WORKERS	\$ 3,070.00	\$ 1,563.10	\$ 4,527.00	\$ 4,527.00	\$ 4,295.00
118-51225-020	TELEMEDICINE EXPENSE	\$ 204.00	\$ 204.00	\$ 204.00	\$ 204.00	\$ 180.00
118-51230-020	MISC EMPLOYEE INSURA	\$ 100.00		\$ 100.00	\$ 100.00	
	PERSONNEL SERVICE	\$ 124,014.00	\$ 100,168.11	\$ 122,158.00	\$ 122,158.00	\$ 115,544.49
118-52200-020	FUEL - GASOLINE	\$ 3,700.00	\$ 1,782.92	\$ 3,700.00	\$ 3,700.00	\$ 2,973.99
118-52205-020	FUEL - DIESEL	\$ 3,995.00	\$ 2,274.72	\$ 3,995.00	\$ 3,995.00	\$ 4,271.85
118-52400-020	CLEANING/SANITATION	\$ 5,200.00	\$ 3,710.09	\$ 5,200.00	\$ 5,200.00	\$ 5,269.07
118-52500-020	CLOTHING SUPPLIES	\$ 1,000.00	\$ 1,201.26	\$ 1,000.00	\$ 1,201.26	\$ 1,035.78
118-52545-020	SAFETY EQUIPMENT	\$ 400.00	\$ 349.98	\$ 400.00	\$ 400.00	
118-52600-020	OPERATING SUPPLIES	\$ 2,000.00	\$ 448.22	\$ 2,500.00	\$ 2,500.00	\$ 2,424.07
	OPERATING SUPPLIES	\$ 16,295.00	\$ 9,767.19	\$ 16,795.00	\$ 16,996.26	\$ 15,974.76
118-53010-020	LEGAL SERVICES	\$ 429.00	\$ 875.00		\$ 875.00	
118-53025-020	ARCHAEOLOGICAL SURVE	\$ 500.00		\$ 500.00		
118-53033-020	MARKETING/ADVERTISIN	\$ 1,500.00	\$ 1,709.50	\$ 1,500.00	\$ 1,750.00	\$ 320.00
118-53035-020	OTHER PROFESSIONAL S	\$ 5,000.00	\$ 6,007.50	\$ 2,700.00	\$ 4,599.00	\$ 5,338.75
118-53200-020	COMMUNICATIONS - TEL	\$ 2,700.00	\$ 2,456.16	\$ 2,700.00	\$ 2,700.00	\$ 2,684.24
118-53230-020	UTILITIES-GAS/ELECTR	\$ 8,000.00	\$ 4,389.78	\$ 8,500.00	\$ 8,500.00	\$ 9,737.89
118-53340-020	INSURANCE - LIABILIT	\$ 1,360.00	\$ 1,360.00	\$ 1,360.00	\$ 1,360.00	\$ 1,360.00
118-53361-020	BOARD MEMBER EXPENSE	\$ 500.00	\$ 267.49	\$ 500.00	\$ 500.00	\$ 335.55
118-53451-020	SPECIAL EVENT EXPENS	\$ 1,000.00	\$ 2,987.09	\$ 5,000.00	\$ 5,000.00	\$ 1,488.52
118-53500-020	DUES & SUBSCRIPTIONS	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
118-53505-020	BANK SERVICE CHARGES	\$ 600.00	\$ 75.86		\$ 500.00	
118-53555-020	EQUIPMENT LEASES & R	\$ 100.00		\$ 100.00	\$ 100.00	
118-53604-020	MERCHANDISE PURCHASE	\$ 500.00	\$ 517.31	\$ 2,000.00	\$ 2,000.00	
118-53620-020	GROUND MAINTENANCE	\$ 12,000.00	\$ 6,520.31	\$ 11,600.00	\$ 12,000.00	\$ 9,607.70
118-53625-020	GROUND MAINT - SKATE	\$ 5,000.00	\$ 6,500.00	\$ 3,000.00	\$ 6,500.00	\$ 2,296.88
118-53630-020	GROUND MAINT - PETER		\$ 1,362.00	\$ 2,000.00	\$ 2,000.00	\$ 2,188.66
118-53635-020	GROUND MAINT - BASKE	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 11.94
118-53750-020	SPECIAL PROJECTS	\$ 1,000.00	\$ 588.97	\$ 1,000.00	\$ 1,000.00	\$ 2,293.20
118-53751-020	MOUNTAIN BIKING TRAI	\$ 500.00		\$ 1,500.00		
	CONTRACTURAL SERVICES	\$ 41,189.00	\$ 36,116.97	\$ 44,460.00	\$ 49,884.00	\$ 38,063.33

Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
NATURAL RESOURCES EXPENSES						
118-54050-020	BUILDING REPAIR	\$ 1,500.00	\$ 11.99	\$ 1,500.00	\$ 1,500.00	\$ 1,021.96
118-54220-020	STREET SIGNS & MARKI	\$ 3,120.00				
118-55020-020	MACHINERY & TOOL REP	\$ 3,000.00	\$ 4,915.53	\$ 500.00	\$ 1,500.00	\$ 768.52
118-55035-020	PETERSON PARK CONSTR			\$ 1,000.00		\$ 527.81
118-55040-020	AUTO/TRUCK REPAIR	\$ 1,200.00	\$ 943.96	\$ 1,000.00	\$ 1,000.00	\$ 65.98
118-55140-020	WINDMILL/WATER WELL	\$ 2,312.00	\$ 485.00	\$ 2,312.00	\$ 2,312.00	\$ 485.00
118-55300-020	MINOR TOOLS & EQUIPM	\$ 1,500.00	\$ 1,284.89	\$ 1,500.00	\$ 1,500.00	\$ 2,023.84
	REPAIRS	\$ 12,632.00	\$ 7,641.37	\$ 7,812.00	\$ 7,812.00	\$ 4,893.11
118-56505-020	EQUIPMENT	\$ 3,300.00	\$ 2,287.48	\$ 3,300.00	\$ 3,300.00	\$ 402.43
	CAPITAL EXPENDITURES	\$ 3,300.00	\$ 2,287.48	\$ 3,300.00	\$ 3,300.00	\$ 402.43
118-58400-900	TRANSFER OUT - OTHER					\$ 325.43
	TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ 325.43
	*Total Expenses	\$ 197,430.00	\$ 349,997.44	\$ 694,525.00	\$ 700,150.26	\$ 187,519.35



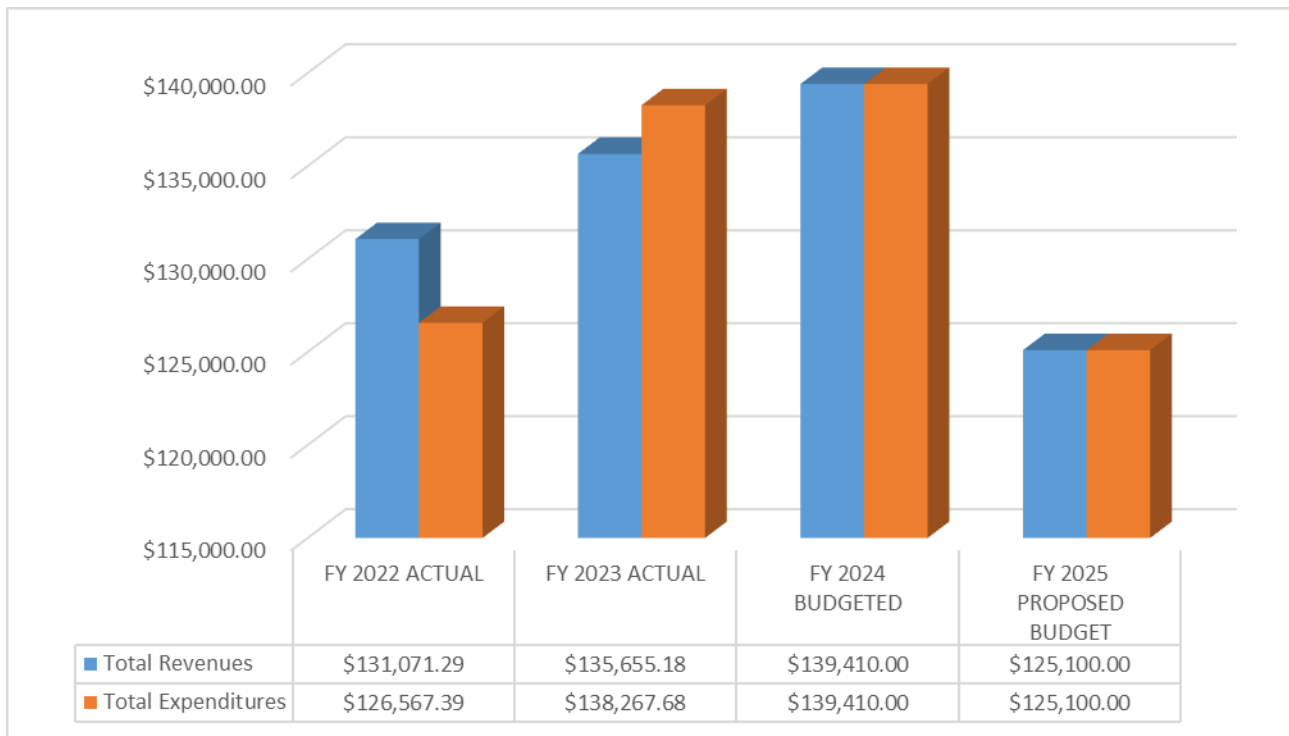


MARKETING & TOURISM

MARKETING & TOURISM FUND

SUMMARY OF REVENUES AND EXPENDITURES

CATEGORIES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2025 PROPOSED BUDGET
Total Revenues	\$ 131,071.29	\$ 135,655.18	\$ 139,410.00	\$ 125,100.00
Total Expenditures	\$ 126,567.39	\$ 138,267.68	\$ 139,410.00	\$ 125,100.00
Surplus/(Deficit)	\$ 4,503.90	\$ (2,612.50)	\$ -	\$ -



Overview

The Marketing and Tourism Board, consisting of seven members appointed by the City Council to serve two-year terms, advises the allocation of the budgeted hotel occupancy tax revenue. This revenue is dedicated to marketing and advertising the City of Mineola, its events, activities, and attractions with the aim of increasing overnight stays in local lodging facilities.

Budget Summary

For FY 2025, the anticipated revenues and expenditures amount to \$125,100, resulting in a balanced budget. This balanced budget is supported by transfers from the General Fund and the Mineola Economic Development Corporation.

Key Initiatives and Programs

In FY 2022, the Marketing Department successfully launched “Music in May”, a series of downtown musical performances held every Thursday night in May. Due to its success, several encore performances were held in June. These events aim to attract visitors to downtown Mineola to eat, shop, and enjoy the local community, rather than serve as fundraisers.

Special Projects Fund Allocation

This year the Marketing and Tourism Board has allocated \$12,200 to support various local organizations and their events, as detailed below:

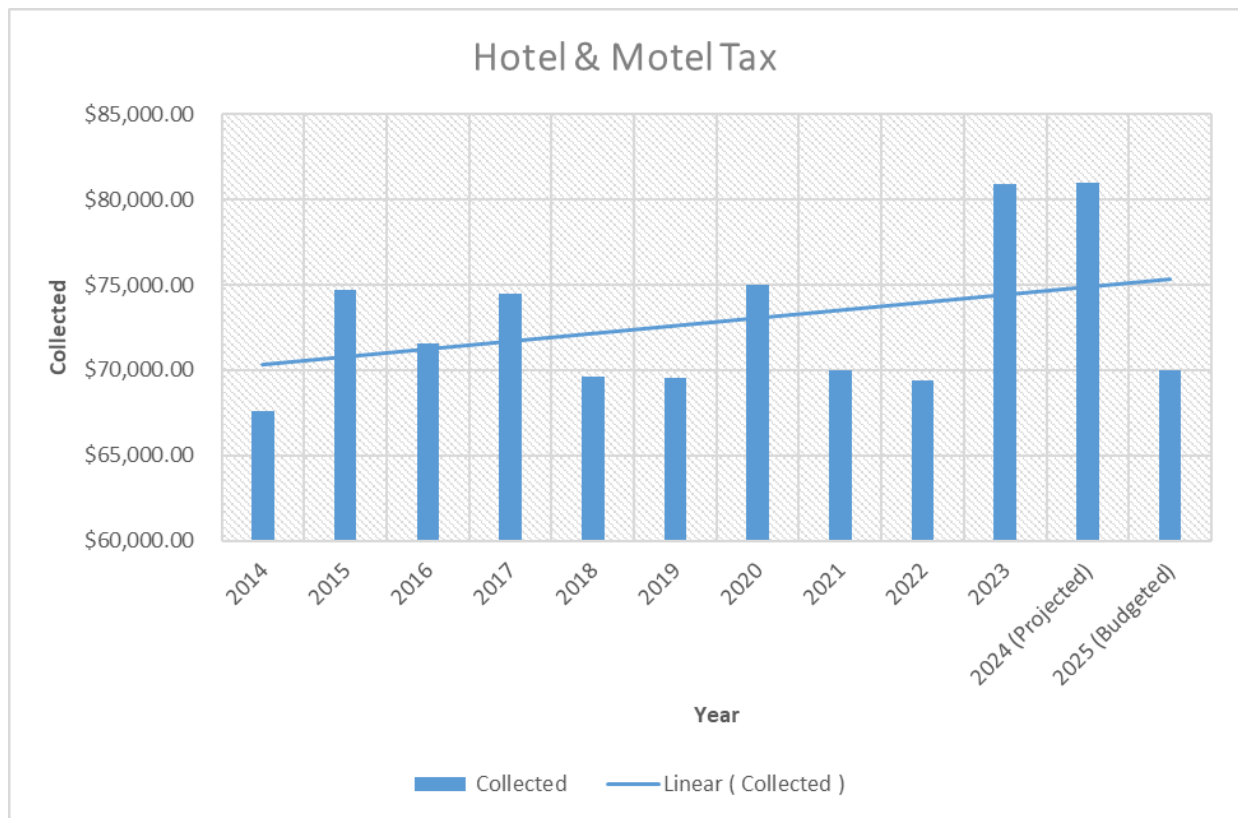
- **Historical Museum:** \$1,000
- **Main Street Christmas Décor:** \$5,000
- **Civic Center:** \$1,000
- **League of the Arts:** \$500
- **Chamber of Commerce:** \$2,000
- **Iron Horse Square:** \$1,000
- **Landmark Marker Program:** \$1,700

These funds are intended to assist these organizations in enhancing their events and activities, thereby contributing to the overall goal of increasing tourism and overnight stays in Mineola.

Conclusion

The Marketing and Tourism Board remains committed to its mission of promoting Mineola as a vibrant destination. The planned budget for FY 2024 reflects a strategic allocation of resources to support key events and local organizations, ensuring continued growth in tourism and local economic activity. We look forward to another successful year of marketing and tourism initiatives.

Hotel/Motel Tax Revenue



Analysis of Hotel Occupancy Tax (HOT) Revenue Over the Past Years

The Hotel Occupancy Tax revenue for Mineola has shown significant variation over the past years. Here's a brief analysis:

- **Initial Surge (2007-2008):** There was a dramatic increase in revenue from \$19,767.67 in 2007 to \$56,395.23 in 2008, representing an 185% increase. This substantial rise can be attributed to an increase in tourism and the introduction of the Best Western.
- **Stable Growth and Fluctuations (2009-2015):** From 2009 to 2015, the revenue saw a relatively stable growth with minor fluctuations. Notable years include 2010 with a 10% increase and 2015 with an 11% increase, indicating periods of successful tourism initiatives or events attracting more visitors.
- **Decline and Recovery (2016-2021):** The years from 2016 to 2021 experienced several declines. Particularly in 2018 and 2021, the revenue dropped by 7%. This period likely reflects challenges such as economic downturns or competition from other tourism destinations. However, there were instances of recovery such as in 2020, with an 8% increase.
- **Recent Increase and Projections (2022-2025):** In 2023, there was a notable increase in revenue by 17% to \$80,912.71, reflecting possibly successful marketing campaigns or events. However, projections for 2024 and the budget for 2025 indicate a stabilization and then a significant anticipated decrease by 14% to \$70,000. This projected decrease may be due to several factors including the delayed opening of the Holiday Inn Express and Suites due to interest rate hikes, the temporary closure of a motel for remodeling, and a small boutique hotel not paying their taxes.

Current Challenges and Future Prospects

- **Boutique Hotel Tax Compliance:** One small boutique hotel has not paid their taxes, affecting the total revenue. Ensuring compliance and timely payments from all lodging facilities is crucial.
- **Motel Remodeling:** The temporary closure of a motel for remodeling impacted the revenue for this year. The reopening of this facility could help stabilize future revenues.

- **Holiday Inn Express and Suites:** The anticipated opening of a new Holiday Inn Express and Suites has been delayed due to funding issues. Once operational, this new facility is expected to boost the HOTA revenue significantly.

The overall trend in HOTA revenue reflects the dynamic nature of the tourism industry in Mineola, with periods of growth and decline influenced by local developments and broader economic conditions. Strategic initiatives and addressing current challenges can help ensure continued growth in the future.

Forecast Analysis

Based on the linear regression model, here are the predicted Hotel Occupancy Tax (HOTA) revenue values for the next few years:

- 2024: \$82,765.07
- 2025: \$84,687.79
- 2026: \$86,610.51
- 2027: \$88,533.23
- 2028: \$90,455.95
- 2029: \$92,378.68
- 2030: \$94,301.40

Key Insights

- **Growth Trend:** The forecast indicates a steady increase in revenue over the next few years, assuming that the factors influencing past revenue remain relatively stable.
- **Impact of New Developments:** The anticipated opening of new facilities such as the Holiday Inn Express and Suites could further boost these projections.
- **Compliance and Operational Factors:** Ensuring compliance from all hotels and the reopening of remodeled motels will be crucial to meeting and potentially exceeding these projections.

Considerations

- **External Factors:** Economic conditions, interest rate changes, and unforeseen events (such as pandemics) can significantly impact tourism and hotel occupancy rates.
- **Strategic Marketing:** Continued successful marketing initiatives and events like "Music in May" can attract more visitors, positively influencing these projections.

The forecast provides a positive outlook for the city's HOTA revenue, highlighting the importance of strategic planning and effective management to realize these projections.

Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
Fund 121	MARKETING/TOURISM DEPARTMENT					
	REVENUES					
121-41080-000	HOTEL/MOTEL TAX	\$ (70,000.00)	\$ (48,732.08)	\$ (82,000.00)	\$ (82,000.00)	\$ (80,912.71)
121-41160-000	MERCHANDISE SALES	\$ (100.00)	\$ (63.53)	\$ (360.00)	\$ (360.00)	\$ (123.24)
121-42180-000	INTEREST INCOME			\$ (50.00)	\$ (50.00)	\$ (17.23)
121-43500-000	MISCELLANEOUS INCOME	\$ (500.00)	\$ (182.00)	\$ (1,000.00)	\$ (1,000.00)	
121-43581-000	SPECIAL EVENTS	\$ (3,500.00)	\$ (3,410.00)	\$ (5,000.00)	\$ (5,000.00)	\$ (3,602.00)
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	\$ (125,100.00)	\$ (103,387.61)	\$ (139,410.00)	\$ (139,410.00)	\$ (135,655.18)
	EXPENDITURES					
121-51001-021	SALARIES & WAGES SUP	\$ 27,342.00	\$ 48,190.43	\$ 52,081.00	\$ 52,081.00	\$ 47,763.53
121-51030-021	LONGEVITY	\$ 182.00	\$ 217.00	\$ 280.00	\$ 280.00	\$ 133.00
121-51100-021	CONTRIBUTIONS TO TRM	\$ 3,271.00	\$ 5,652.95	\$ 6,248.00	\$ 6,248.00	\$ 5,567.96
121-51110-021	FICA EXPENSE	\$ 1,814.00	\$ 3,147.79	\$ 3,461.00	\$ 3,461.00	\$ 3,136.16
121-51115-021	MEDICARE EXPENSE	\$ 424.00	\$ 736.18	\$ 809.00	\$ 809.00	\$ 733.46
121-51120-021	AUTO ALLOWANCE	\$ 2,400.00	\$ 4,000.00	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00
121-51150-021	UNEMPLOYMENT TAX EXP	\$ 126.00	\$ 117.00	\$ 252.00	\$ 252.00	\$ 9.00
121-51210-021	INSURANCE - MEDICAL	\$ 4,324.00	\$ 7,831.54	\$ 9,392.00	\$ 9,392.00	\$ 10,624.23
121-51220-021	INSURANCE - WORKERS	\$ 123.00	\$ 234.00	\$ 234.00	\$ 234.00	\$ 130.00
121-51225-021	TELEMEDICINE EXPENSE	\$ 51.00	\$ 102.00	\$ 102.00	\$ 102.00	\$ 90.00
	PERSONNEL SERVICE	\$ 40,057.00	\$ 70,228.89	\$ 77,659.00	\$ 77,659.00	\$ 72,987.34
121-52050-021	OFFICE SUPPLIES	\$ 500.00	\$ 305.07	\$ 500.00	\$ 500.00	\$ 183.56
121-52060-021	OFFICE EQUIPMENT	\$ 56.00		\$ 100.00	\$ 56.00	
	OPERATING EXPENSES	\$ 556.00	\$ 305.07	\$ 600.00	\$ 556.00	\$ 183.56
121-53033-021	MARKETING/ADVERTISIN	\$ 61,737.00	\$ 33,429.63	\$ 30,000.00	\$ 32,000.00	\$ 34,945.79
121-53200-021	COMMUNICATIONS - TEL	\$ 500.00	\$ 1,563.33	\$ 500.00	\$ 500.00	\$ 1,385.41
121-53211-021	WEB PAGE/WEB DESIGN	\$ 2,500.00	\$ 1,175.00	\$ 2,401.00	\$ 2,401.00	\$ 7,016.54
121-53220-021	POSTAGE	\$ 50.00	\$ 10.59	\$ 50.00	\$ 50.00	\$ 37.00
121-53300-021	SCHOOLS/CONVENTION/T	\$ 1,000.00	\$ 1,914.14	\$ 3,000.00	\$ 3,000.00	\$ 2,573.98
121-53335-021	COPY MACHINE MAINTEN	\$ 1,000.00	\$ 907.00	\$ 1,000.00	\$ 1,000.00	\$ 931.62
121-53451-021	SPECIAL EVENT EXPENS	\$ 3,500.00	\$ 4,439.69	\$ 9,000.00	\$ 9,000.00	\$ 3,597.58
121-53500-021	DUES & SUBSCRIPTIONS	\$ 2,000.00	\$ 2,691.19	\$ 2,000.00	\$ 2,205.00	\$ 2,608.86
121-53750-021	SPECIAL PROJECTS	\$ 12,200.00	\$ 11,000.00	\$ 13,200.00	\$ 13,200.00	\$ 12,000.00
	CONTRACTURAL SERVICES	\$ 84,487.00	\$ 57,130.57	\$ 61,151.00	\$ 63,356.00	\$ 65,096.78
	*Total Expenses	\$ 125,100.00	\$ 127,664.53	\$ 139,410.00	\$ 141,571.00	\$ 138,267.68



MUNICIPAL COURT FUNDS

Municipal Court Special Revenue Funds

Fund Description	Balance as of 7/2023	Balance as of 7/2024
122 Court Building & Security Fund	\$ 11,437.51	\$ 16,337.52
123 Court Technology Fund	\$ 5,791.85	\$ 7,918.79
124 Truancy Prevention & Diversion Fund	\$ 14,565.37	\$ 18,180.60
125 Municipal Jury Fund	\$ 292.28	\$ 402.91
132 Local Youth Diversion Fund	\$ -	\$ 891.30

In Texas, certain portions of municipal court fines must be allocated to specific funds for special purposes, as mandated by state law. The primary funds and their corresponding percentages include:

1. Court Building & Security Fund:

- This fund is used to finance security measures for the municipal court, such as hiring security personnel and installing security equipment.
- Allocation: Up to \$3.00 per citation.

2. Court Technology Fund:

- This fund supports technological enhancements for the municipal court, including the purchase of hardware, software, and other technology-related improvements.
- Allocation: Up to \$4.00 per citation.

3. Truancy Prevention & Diversion Fund:

- This fund is aimed at preventing truancy and providing diversion services to juveniles to address issues related to school attendance.
- Allocation: Up to \$5.00 per citation.

4. Municipal Jury Fund:

- This fund is designated for costs associated with jury services, including jury compensation and other related expenses.
- Allocation: Generally, this is a smaller portion and can vary based on local ordinances and needs.

5. Local Youth Diversion Fund:

- This fund supports programs that divert youth from the criminal justice system, providing alternative interventions and support services.
- Allocation: This can vary depending on local regulations and program needs.

Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
Fund 122						
Court Building & Security Fund						
Revenue						
122-42180-000	INTEREST INCOME					\$ (112.18)
122-43600-000	TRANSFER IN	\$ (5,500.00)	\$ (4,439.20)	\$ (5,500.00)	\$ (5,500.00)	\$ (6,688.93)
	Total:	\$ (5,500.00)	\$ (4,439.20)	\$ (5,500.00)	\$ (5,500.00)	\$ (6,801.11)
Expense						
122-53611-000	ALARM & SECURITY SYS	\$ 2,000.00		\$ 2,000.00	\$ 2,000.00	
122-54050-000	BUILDING REPAIR	\$ 2,000.00	\$ 389.70	\$ 2,000.00	\$ 2,000.00	
122-56560-000	FURNITURE & FIXTURES	\$ 1,500.00				\$ 285.30
	Total:	\$ 5,500.00	\$ 389.70	\$ 4,000.00	\$ 4,000.00	\$ 285.30
	Net (Revenue)/Expense	\$ -	\$ (4,049.50)	\$ (1,500.00)	\$ (1,500.00)	\$ (6,515.81)
Fund 123						
Court Technology						
Revenue						
123-42180-000	INTEREST INCOME					\$ (81.10)
123-43600-000	TRANSFER IN	\$ (5,000.00)	\$ (3,709.76)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,617.62)
	Total:	\$ (5,000.00)	\$ (3,709.76)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,698.72)
Expenditure						
123-53335-000	COPY MACHINE MAINTEN	\$ 800.00	\$ 264.23	\$ 800.00	\$ 800.00	
123-53550-000	COMPUTER SOFTWARE &	\$ 4,200.00		\$ 2,800.00	\$ 2,800.00	\$ 2,800.00
123-56550-000	COMPUTER EQUIPMENT					\$ 2,253.05
	Total:	\$ 5,000.00	\$ 264.23	\$ 3,600.00	\$ 3,600.00	\$ 5,053.05
	Net (Revenue)/Expense	\$ -	\$ (3,445.53)	\$ (1,400.00)	\$ (1,400.00)	\$ (645.67)
Fund 124						
Truancy Prevention & Diversion Fund						
Revenue						
124-42180-000	INTEREST INCOME					\$ (147.86)
124-43600-000	TRANSFER IN	\$ (5,500.00)	\$ (2,442.71)	\$ (5,500.00)	\$ (5,500.00)	\$ (6,554.99)
	Total:	\$ (5,500.00)	\$ (2,442.71)	\$ (5,500.00)	\$ (5,500.00)	\$ (6,702.85)
Expenditure						
	(Funds not allocated)					
	Total:	\$ -	\$ -	\$ -	\$ -	\$ -
	Net (Revenue)/Expense	\$ (5,500.00)	\$ (2,442.71)	\$ (5,500.00)	\$ (5,500.00)	\$ (6,702.85)

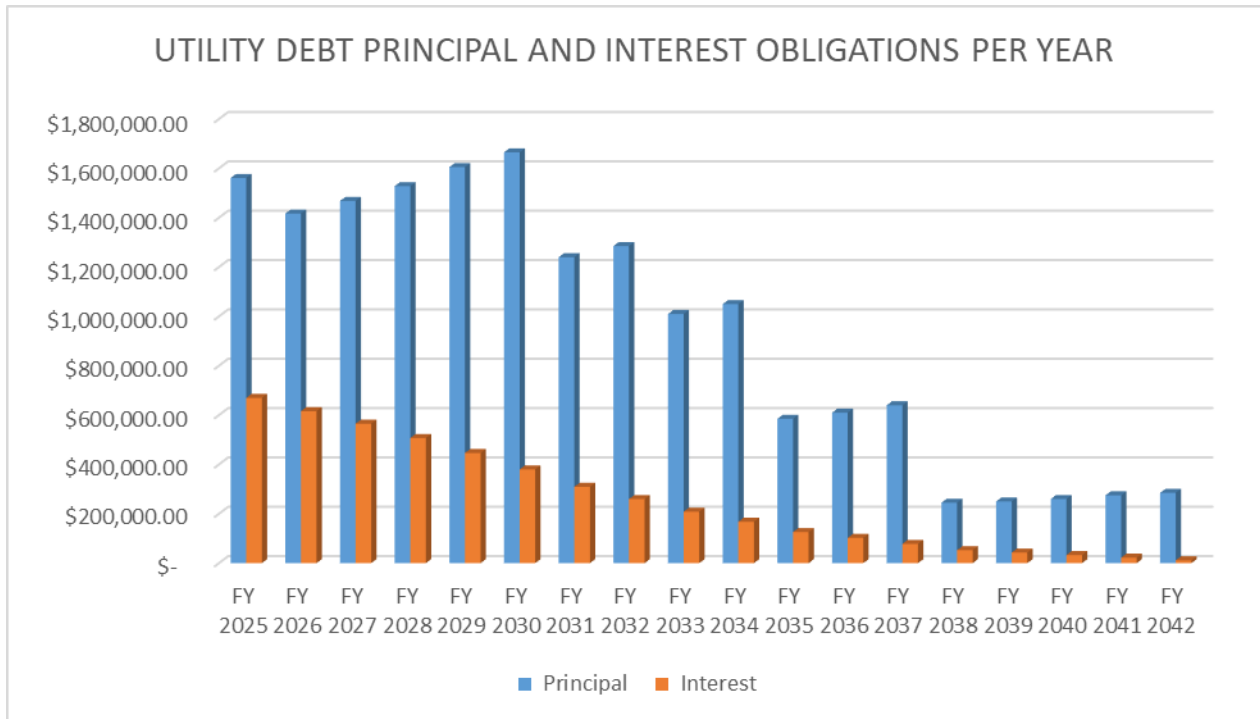
Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
Fund 125						
Municipal Jury Fund						
Revenue						
125-42180-000	INTEREST INCOME					\$ (2.96)
125-43600-000	TRANSFER IN	\$ (100.00)	\$ (87.64)	\$ (100.00)	\$ (100.00)	\$ (131.88)
	Total:	\$ (100.00)	\$ (87.64)	\$ (100.00)	\$ (100.00)	\$ (134.84)
Expenditure						
	(Funds not allocated)					
	Total:	\$ -	\$ -	\$ -	\$ -	\$ -
Net (Revenue)/Expense		\$ (100.00)	\$ (87.64)	\$ (100.00)	\$ (100.00)	\$ (134.84)
Fund 132						
Local Youth Diversion Fund						
Revenue						
132-43600-000	TRANSFER IN	\$ (5,400.00)	\$ (891.30)		\$ (2,700.00)	
	Total:	\$ (5,400.00)	\$ (891.30)	\$ -	\$ (2,700.00)	\$ -
Expenditure						
	(Funds not allocated)					
	Total:	\$ -	\$ -	\$ -	\$ -	\$ -
Net (Revenue)/Expense		\$ (5,400.00)	\$ (891.30)	\$ -	\$ (2,700.00)	\$ -



DEBT SERVICE AND LEASE PAYMENTS

Debt Service

The City of Mineola has outstanding Certificate of Obligation, General Obligation bonds and Tax Revenue Notes of \$21c578,060, repayable over the next 17 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.



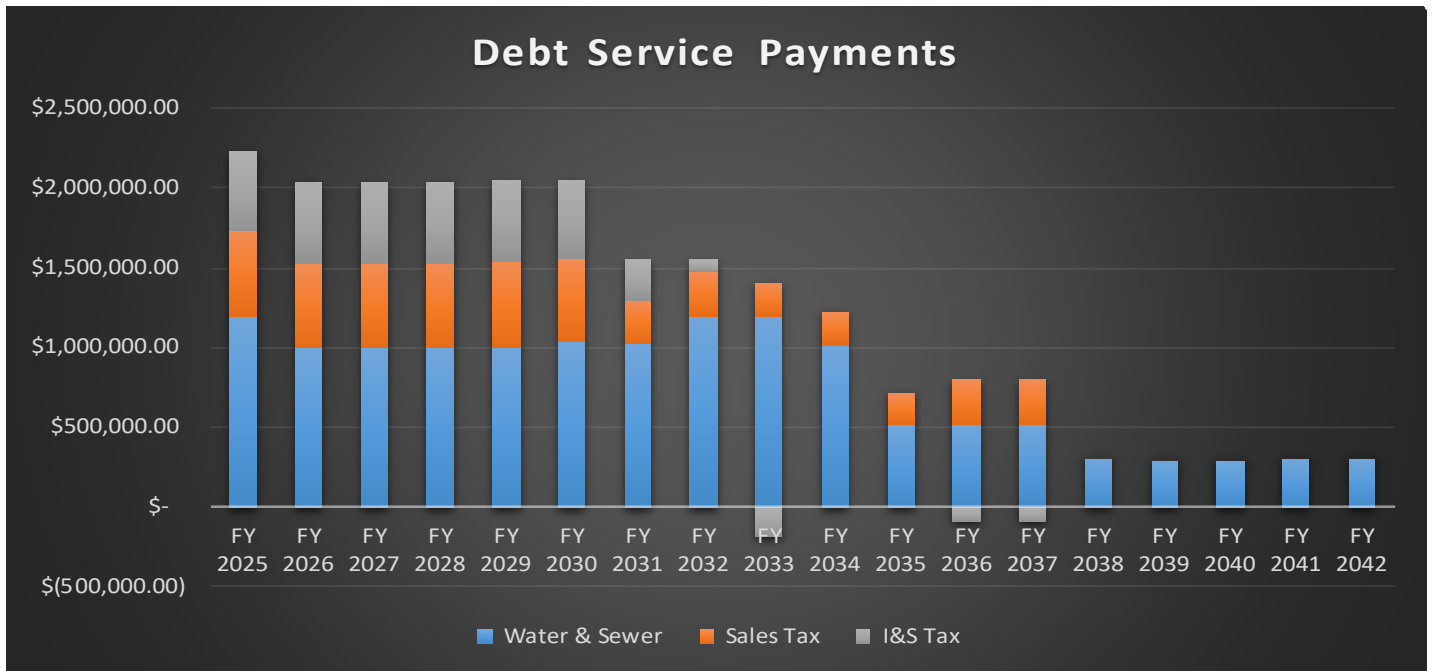
Expected Revenue and Debt Service

The following chart shows the expected revenue for each source of payment for debt service in FY 2024-2025 and the percentage of revenue which is used for debt service.

	EDC (Sales Tax)	Water & Sewer	Property Tax
Revenue (M&O)	\$ 1,037,107.00	\$ 3,431,413.40	\$ 2,181,004.00
Debt Service	\$ 525,125.00	\$ 1,202,245.00	\$ 503,425.00
Debt Svc Percent of Revenue	51%	35%	23%

Annual Payments

Fiscal Year	Water & Sewer	Sales Tax	I&S Tax	Fiscal Total
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	\$ 1,007,407.00	\$ 529,750.00	\$ 514,418.00	\$ 2,051,575.00
FY 2030	\$ 1,037,558.00	\$ 527,500.00	\$ 479,717.00	\$ 2,044,775.00
FY 2031	\$ 1,022,000.00	\$ 271,950.00	\$ 255,450.00	\$ 1,549,400.00
FY 2032	\$ 1,201,904.00	\$ 275,700.00	\$ 67,196.00	\$ 1,544,800.00
FY 2033	\$ 1,199,925.00	\$ 200,200.00	\$ (181,725.00)	\$ 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	\$ 278,075.00	\$ (83,275.00)	\$ 712,600.00
FY 2037	\$ 520,600.00	\$ 280,875.00	\$ (83,275.00)	\$ 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
	\$ 13,728,454.00	\$ 4,860,925.00	\$ 2,988,681.00	\$ 21,578,060.00



Lease Purchase Agreements

Lease purchase agreements for vehicles and equipment. Only one outstanding lease as of 2024.

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	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
Fund 105						
I&S - General Obligation Refunding Bond 2017 - Sales Tax and Tax Supp						
Revenue						
105-41001-000	CURRENT YEAR TAXES	\$ (490,625.00)	\$ (484,529.05)	\$ (249,825.00)	\$ (500,000.00)	\$ (284,379.08)
105-41002-000	CURRENT YEAR DELINQU	\$ (8,700.00)	\$ (13,217.00)	\$ (500.00)	\$ (12,000.00)	\$ (6,426.48)
105-41050-000	TAX PENALTIES & INTE	\$ (5,000.00)	\$ (8,141.48)		\$ (6,000.00)	\$ (4,740.10)
105-42180-000	INTEREST INCOME					\$ (3,484.68)
105-43700-000	TRANSFER IN - MEDC	\$ (83,975.00)	\$ (62,456.25)	\$ (83,275.00)	\$ (83,275.00)	\$ (83,784.00)
	Total:	\$ (588,300.00)	\$ (568,343.78)	\$ (333,600.00)	\$ (601,275.00)	\$ (382,814.34)
Expense						
105-57100-000	PRINCIPAL PAYMENT	\$ 250,000.00		\$ 240,000.00	\$ 240,000.00	\$ 235,000.00
105-57110-000	INTEREST PAYMENT	\$ 85,900.00	\$ 46,550.00	\$ 93,100.00	\$ 93,100.00	\$ 100,150.00
105-57120-000	PAY AGENT FEES	\$ 900.00		\$ 500.00	\$ 500.00	\$ 500.00
105-58500-900	TRANSFER OUT - I&S		\$ 253,000.00		\$ 246,375.00	
105-58785-900	TRANSFER OUT - 2023	\$ 251,500.00				
	Total:	\$ 588,300.00	\$ 299,550.00	\$ 333,600.00	\$ 579,975.00	\$ 335,650.00
	Net (Revenue)/Expense	\$ -	\$ (268,793.78)	\$ -	\$ (21,300.00)	\$ (47,164.34)
Fund 108						
I&S General Obligation Refunding 2019						
Revenue						
108-42180-000	INTEREST INCOME					\$ (1,169.91)
108-43660-000	TRANSFER IN - WATER	\$ (218,657.90)	\$ (139,728.30)	\$ (186,304.40)	\$ (186,304.40)	\$ (198,934.00)
	Total:	\$ (218,657.90)	\$ (139,728.30)	\$ (186,304.40)	\$ (186,304.40)	\$ (200,103.91)
Expenditure						
108-57100-000	PRINCIPAL PAYMENT	\$ 201,000.00		\$ 165,000.00	\$ 165,000.00	\$ 173,000.00
108-57110-000	INTEREST PAYMENT	\$ 17,657.90	\$ 10,652.20	\$ 21,304.40	\$ 21,304.40	\$ 25,278.96
	Total:	\$ 218,657.90	\$ 10,652.20	\$ 186,304.40	\$ 186,304.40	\$ 198,278.96
	Net (Revenue)/Expense	\$ -	\$ (129,076.10)	\$ -	\$ -	\$ (1,824.95)

Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
Fund 111 - Water/Wastewater						
I&S Certificates of Obligation 2014						
Revenue						
111-42180-000	INTEREST INCOME					\$ (1,868.28)
111-43660-000	TRANSFER IN - WATER	\$ (477,937.50)	\$ (300,168.75)	\$ (400,225.00)	\$ (400,225.00)	\$ (386,350.00)
	Total:	\$ (477,937.50)	\$ (300,168.75)	\$ (400,225.00)	\$ (400,225.00)	\$ (388,218.28)
Expenditure						
111-57100-000	PRINCIPAL PAYMENT	\$ 350,000.00		\$ 265,000.00	\$ 265,000.00	\$ 245,000.00
111-57110-000	INTEREST PAYMENT	\$ 127,437.50	\$ 67,362.50	\$ 134,725.00	\$ 134,725.00	\$ 140,850.00
111-57120-000	PAY AGENT FEES	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
	Total:	\$ 477,937.50	\$ 67,862.50	\$ 400,225.00	\$ 400,225.00	\$ 386,350.00
	Net (Revenue)/Expense	\$ -	\$ (232,306.25)	\$ -	\$ -	\$ (1,868.28)
Fund 116						
I&S General Obligation Refunding 2014 - Water/Wastewater						
Revenue						
116-42180-000	INTEREST INCOME					\$ (756.28)
116-43660-000	TRANSFER IN - WATER		\$ (72,675.00)	\$ (96,900.00)	\$ (96,900.00)	\$ (103,900.00)
	Total:	\$ -	\$ (72,675.00)	\$ (96,900.00)	\$ (96,900.00)	\$ (104,656.28)
Expenditure						
116-57100-000	PRINCIPAL PAYMENT			\$ 95,000.00	\$ 95,000.00	\$ 100,000.00
116-57110-000	INTEREST PAYMENT		\$ 950.00	\$ 1,900.00	\$ 1,900.00	\$ 3,900.00
	Total:	\$ -	\$ 950.00	\$ 96,900.00	\$ 96,900.00	\$ 103,900.00
	Net (Revenue)/Expense	\$ -	\$ (71,725.00)	\$ -	\$ -	\$ (756.28)
Fund 128						
I&S Certificates of Obligation 2017						
Revenue						
128-42180-000	INTEREST INCOME					\$ (2,306.49)
128-43660-000	TRANSFER IN - WATER	\$ (212,450.00)	\$ (169,387.50)	\$ (225,850.00)	\$ (225,850.00)	\$ (513,100.00)
128-43700-000	TRANSFER IN - MEDC	\$ (189,650.00)	\$ (141,150.00)	\$ (188,200.00)	\$ (188,200.00)	\$ (191,250.00)
	Total:	\$ (402,100.00)	\$ (310,537.50)	\$ (414,050.00)	\$ (414,050.00)	\$ (706,656.49)
Expenditure						
128-57100-000	PRINCIPAL PAYMENT	\$ 240,000.00		\$ 245,000.00	\$ 245,000.00	\$ 235,000.00
128-57110-000	INTEREST PAYMENT	\$ 161,200.00	\$ 84,275.00	\$ 168,550.00	\$ 168,550.00	\$ 294,850.00
128-57120-000	PAY AGENT FEES	\$ 900.00		\$ 500.00	\$ 500.00	\$ 500.00
128-58500-900	TRANSFER OUT - I&S					\$ 175,000.00
	Total:	\$ 402,100.00	\$ 84,275.00	\$ 414,050.00	\$ 414,050.00	\$ 705,350.00
	Net (Revenue)/Expense	\$ -	\$ (226,262.50)	\$ -	\$ -	\$ (1,306.49)

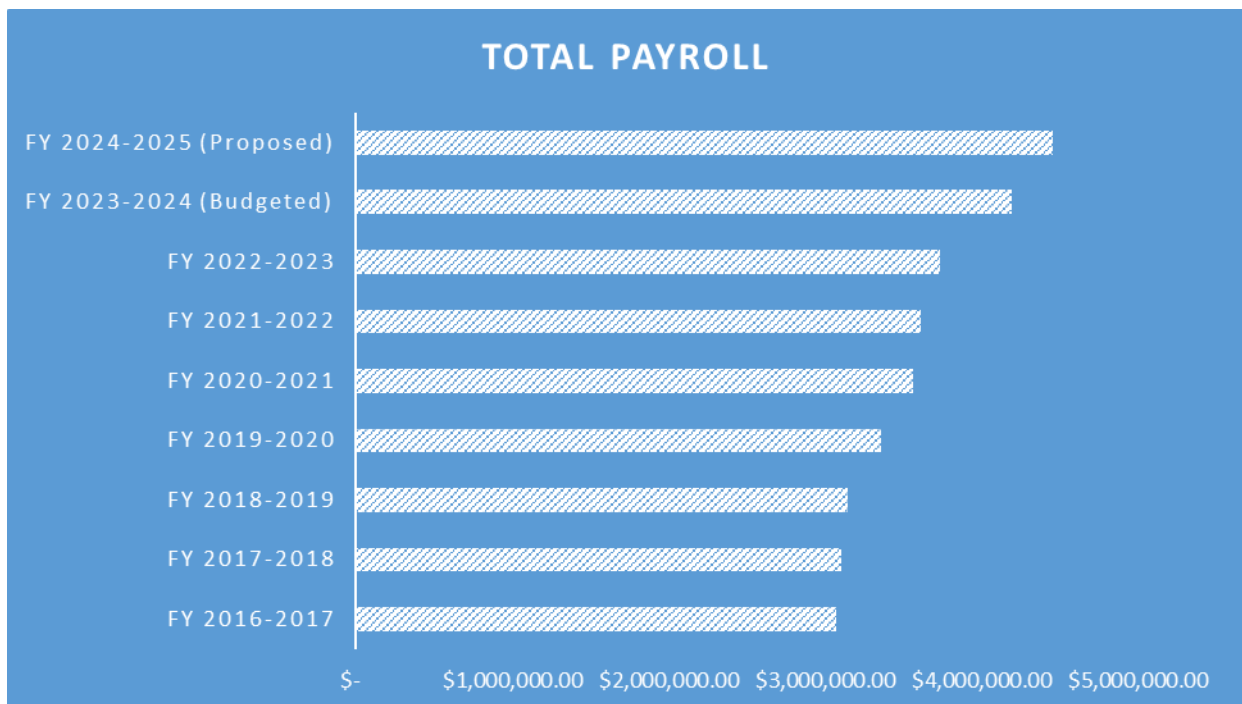
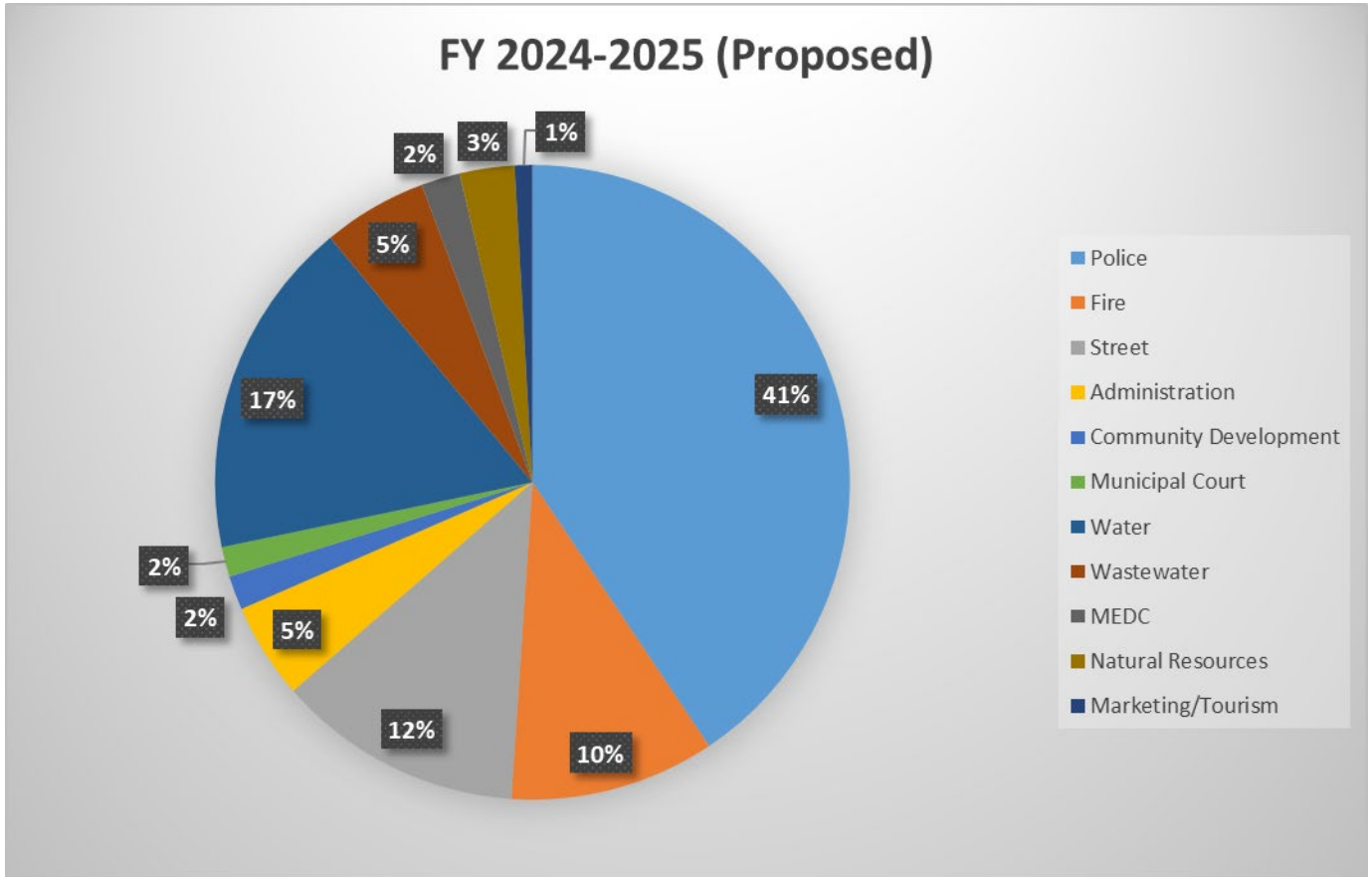
Account	Description	City Manager Review	Current Actual 7/25/2024	Current Year Budget FY 2024	Projected Current Year	Actual 1 Year Prior FY 2023
Fund 129						
I&S Certificates of Obligation 2022						
Revenue						
129-43600-000	TRANSFER IN					\$ (175,000.00)
129-43660-000	TRANSFER IN - WATER	\$ (294,600.00)	\$ (221,775.00)	\$ (295,700.00)	\$ (295,700.00)	
	Total:	\$ (294,600.00)	\$ (221,775.00)	\$ (295,700.00)	\$ (295,700.00)	\$ (175,000.00)
Expenditure						
129-57100-000	PRINCIPAL PAYMENT	\$ 145,000.00		\$ 140,000.00	\$ 140,000.00	\$ 95,000.00
129-57110-000	INTEREST PAYMENT	\$ 149,600.00	\$ 77,600.00	\$ 155,200.00	\$ 155,200.00	\$ 80,000.00
129-57120-000	PAY AGENT FEES		\$ 500.00	\$ 500.00	\$ 500.00	
	Total:	\$ 294,600.00	\$ 78,100.00	\$ 295,700.00	\$ 295,700.00	\$ 175,000.00
Net (Revenue)/Expense		\$ -	\$ (143,675.00)	\$ -	\$ -	\$ -
Fund 131						
I&S 2023 Tax Note						
Revenue						
131-41001-000	CURRENT YEAR TAXES			\$ (492,750.00)		
131-43636-000	TRANSFER IN - PROPER	\$ (251,500.00)	\$ (253,000.00)		\$ (246,375.00)	
131-43700-000	TRANSFER IN - MEDC	\$ (251,500.00)	\$ (253,000.00)		\$ (246,375.00)	
	Total:	\$ (503,000.00)	\$ (506,000.00)	\$ (492,750.00)	\$ (492,750.00)	\$ -
Expenditure						
131-57100-000	PRINCIPAL PAYMENT	\$ 375,000.00	\$ 360,000.00	\$ 350,000.00	\$ 350,000.00	
131-57110-000	INTEREST PAYMENT	\$ 128,000.00	\$ 143,627.78	\$ 142,750.00	\$ 142,750.00	
	Total:	\$ 503,000.00	\$ 503,627.78	\$ 492,750.00	\$ 492,750.00	\$ -
Net (Revenue)/Expense		\$ -	\$ (2,372.22)	\$ -	\$ -	\$ -



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.

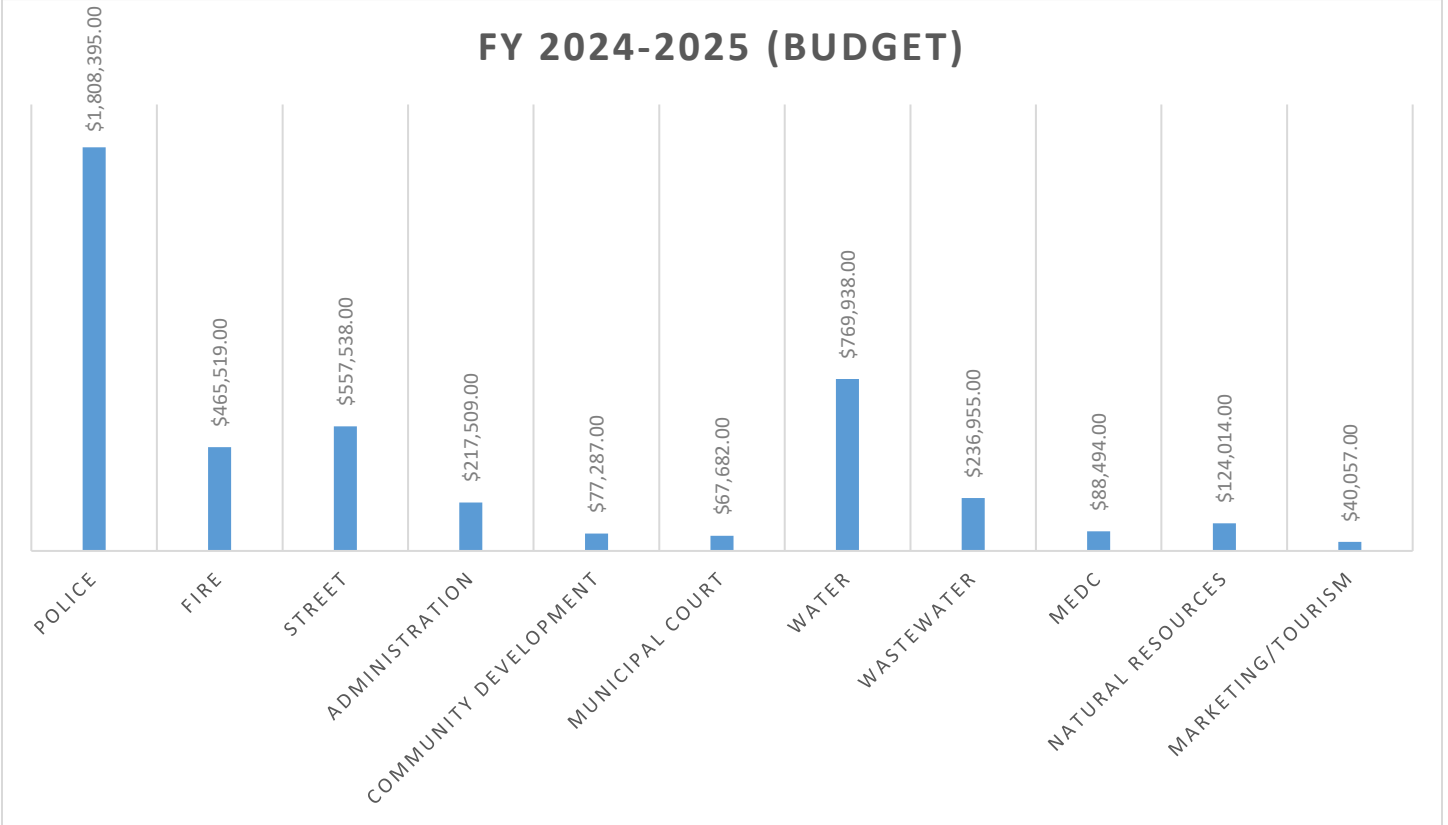


Salaries - Five Year Comparison

	FY 2021	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Budgeted
Fund 101					
Police	\$ 1,402,540.30	\$ 1,550,009.22	\$ 1,586,565.90	\$ 1,741,408.60	\$ 1,808,395.00
Fire	\$ 302,973.01	\$ 326,836.27	\$ 345,086.17	\$ 431,402.00	\$ 465,519.00
Street	\$ 364,598.83	\$ 440,883.01	\$ 439,515.20	\$ 453,864.00	\$ 557,538.00
Administration	\$ 177,521.20	\$ 152,875.91	\$ 167,611.08	\$ 227,181.16	\$ 217,509.00
Comm Dev	\$ 101,720.17	\$ 75,602.82	\$ 76,267.88	\$ 98,459.00	\$ 77,287.00
Municipal Court	\$ 51,523.33	\$ 59,253.12	\$ 59,579.29	\$ 65,167.00	\$ 67,682.00
Total General Fund	\$ 2,400,876.84	\$ 2,605,460.35	\$ 2,674,625.52	\$ 3,017,481.76	\$ 3,193,930.00
Fund 102					
Water	\$ 729,390.63	\$ 586,437.18	\$ 604,700.03	\$ 675,784.00	\$ 769,938.00
Wastewater	\$ 225,698.12	\$ 182,957.74	\$ 222,220.84	\$ 219,949.00	\$ 236,955.00
Total Water Dept	\$ 955,088.75	\$ 769,394.92	\$ 826,920.87	\$ 895,733.00	\$ 1,006,893.00
Fund 115					
Mineola Economic Dev	\$ 40,773.36	\$ 43,363.19	\$ 43,700.66	\$ 46,863.00	\$ 88,494.00
Total MEDC	\$ 40,773.36	\$ 43,363.19	\$ 43,700.66	\$ 46,863.00	\$ 88,494.00
Fund 118					
Natural Resources	\$ 64,537.74	\$ 115,133.20	\$ 115,544.49	\$ 122,158.00	\$ 124,014.00
Total Natural Resources	\$ 64,537.74	\$ 115,133.20	\$ 115,544.49	\$ 122,158.00	\$ 124,014.00
Fund 121					
Marketing/Hotel Motel	\$ 57,043.12	\$ 71,902.89	\$ 72,987.34	\$ 77,659.00	\$ 40,057.00
Marketing/Hotel Motel	\$ 57,043.12	\$ 71,902.89	\$ 72,987.34	\$ 77,659.00	\$ 40,057.00
GRAND TOTAL	\$ 3,518,319.81	\$ 3,605,254.55	\$ 3,733,778.88	\$ 4,159,894.76	\$ 4,453,388.00
Over/(Under) Prior Year	\$ 214,919.12	\$ 86,934.74	\$ 128,524.33	\$ 426,115.88	\$ 293,493.24
Percent Change	7%	2%	4%	11%	7%

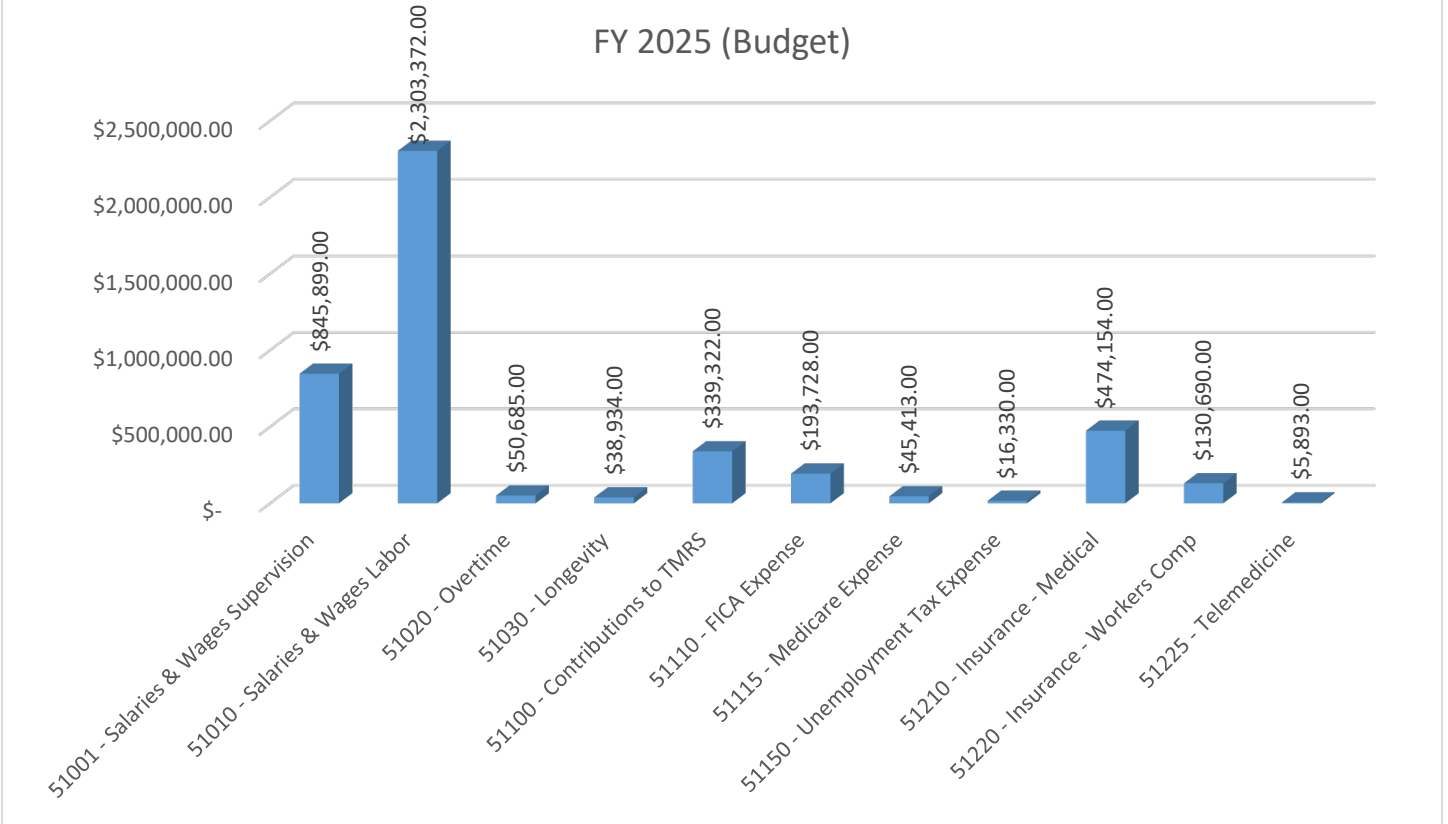
Personnel Expense Summary - Department

FY 2024-2025 (BUDGET)



Personnel Expense Summary – Expense Type

FY 2025 (Budget)



**CITY OF MINEOLA
STAFFING**

	PROPOSED POSITIONS 23-24	PROPOSED POSITIONS 24-25
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	0.35	0.35
CUSTODIAN	0.1	0
CODE ENFORCEMENT OFFICER	0	1
HEAVY EQUIPMENT OPERATOR	3	3
LIGHT EQUIPMENT OPERATOR	2	2
LABORER	2	2.5
TOTAL STREET DEPARTMENT	7.45	8.85
<u>ADMINISTRATION DEPARTMENT</u>		
CITY MANAGER	0.4	0.3
FINANCE DIRECTOR/CITY SECRETARY	0.5	0.5
BUILDING INSPECTOR	1	1
CUSTODIAN	0.5	1
COURT CLERK	1	1
TOTAL ADMINISTRATION	3.4	3.8

<u>COMMUNITY DEVELOPMENT</u>		
COMMUNITY DEVELOPMENT DIRECTOR	1	1
CUSTODIAN	1.3	0.5
TOTAL COMMUNITY DEVELOPMENT	2.3	1.5
TOTAL GENERAL FUND	40.15	41.15
WATER UTILITY FUND - 02		
<u>WATER DEPARTMENT</u>		
PUBLIC WORKS DIRECTOR	0.35	0.35
CITY MANAGER	0.3	0.4
ASSISTANT PUBLIC WORKS DIRECTOR	1	1
FINANCE DIRECTOR/CITY SECRETARY	0.5	0.5
SUPERVISOR - WATER OPERATIONS	1	0.75
ASSISTANT CITY CLERK	1	1
CITY CLERK	1	1
OFFICE ASSISTANT	1	1
WATER CLERK	0	1
CUSTODIAN	0.1	0
WATER TECHNICIAN	3	4
HEAVY EQUIPMENT OPERATOR	1	1
TOTAL WATER DEPARTMENT	10.25	12
<u>WASTEWATER DEPARTMENT</u>		
PUBLIC WORKS DIRECTOR	0.35	0.3
CHIEF PLANT OPERATOR	1	1
PLANT OPERATIONS TECH	2	2
	3.35	3.3
TOTAL WATER UTILITY FUND POSITIONS	13.6	15.3
MINEOLA ECONOMIC DEVELOPMENT FUND - 15		
<u>MINEOLA ECONOMIC DEVELOPMENT DEPARTMENT</u>		
EXECUTIVE DIRECTOR/CITY ADMINISTRATOR	0.3	0.3
MARKETING & TOURISM DIRECTOR	0	0.5
TOTAL MEDC DEPARTMENT	0.3	0.8
TOTAL MEDC FUND POSITIONS	0.3	0.8

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	0.5
TOTAL MARKETING & TOURISM	1	0.5
TOTAL MARKETING & TOURISM POSITIONS	1	0.5

TOTAL CITY STAFF	57.05	59.75
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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 2024-2025. This plan proposes to save the city approximately 7% 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 HSA-Q EPO*	Choice EPO*
CALENDAR YEAR DEDUCTIBLE (INDIVIDUAL/FAMILY)	\$5,000 / \$10,000	\$3,000 / \$6,000
COINSURANCE	100%	80%
OUT-OF-POCKET MAXIMUM (INDIVIDUAL/FAMILY)	\$5,000 / \$10,000	\$7,150 / \$14,300
COPAYS	No	Yes

*EPO = Exclusive Provider Only, no out-of-network benefit.

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	\$ 5,189	\$ -	\$ 5,189
Emp + Spouse	\$ 10,199	\$ 1,804	\$ 8,395
Emp + Child(ren)	\$ 8,885	\$ 1,330	\$ 7,555
Emp + Family	\$ 14,674	\$ 3,419	\$ 11,255

PPO Plan

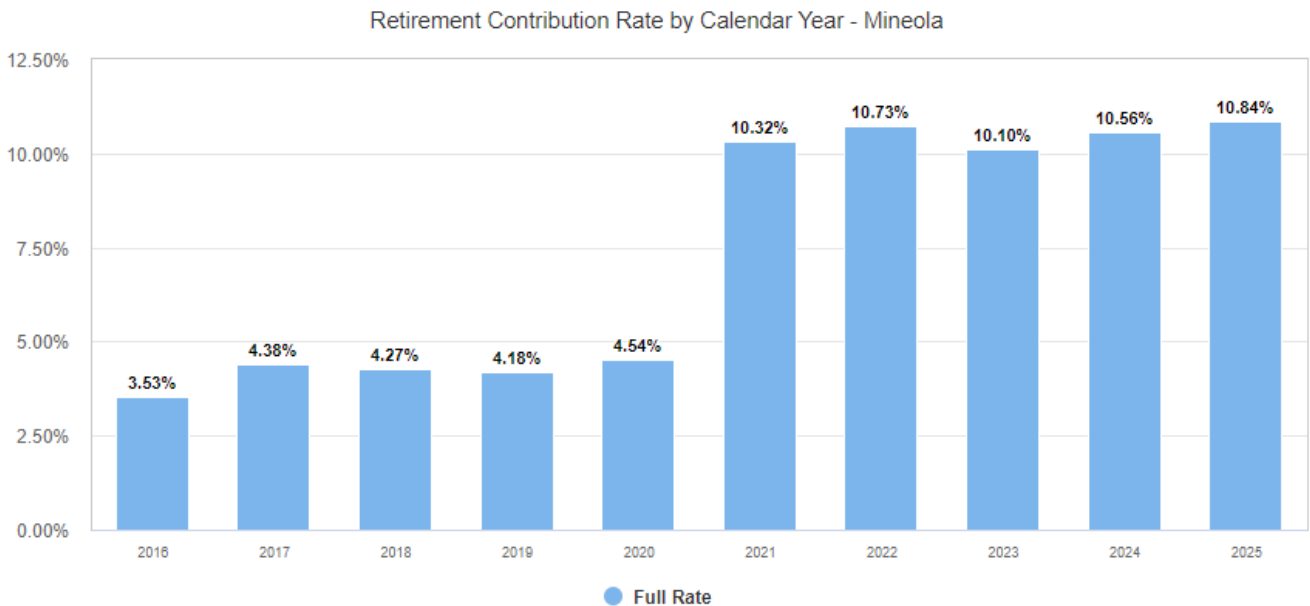
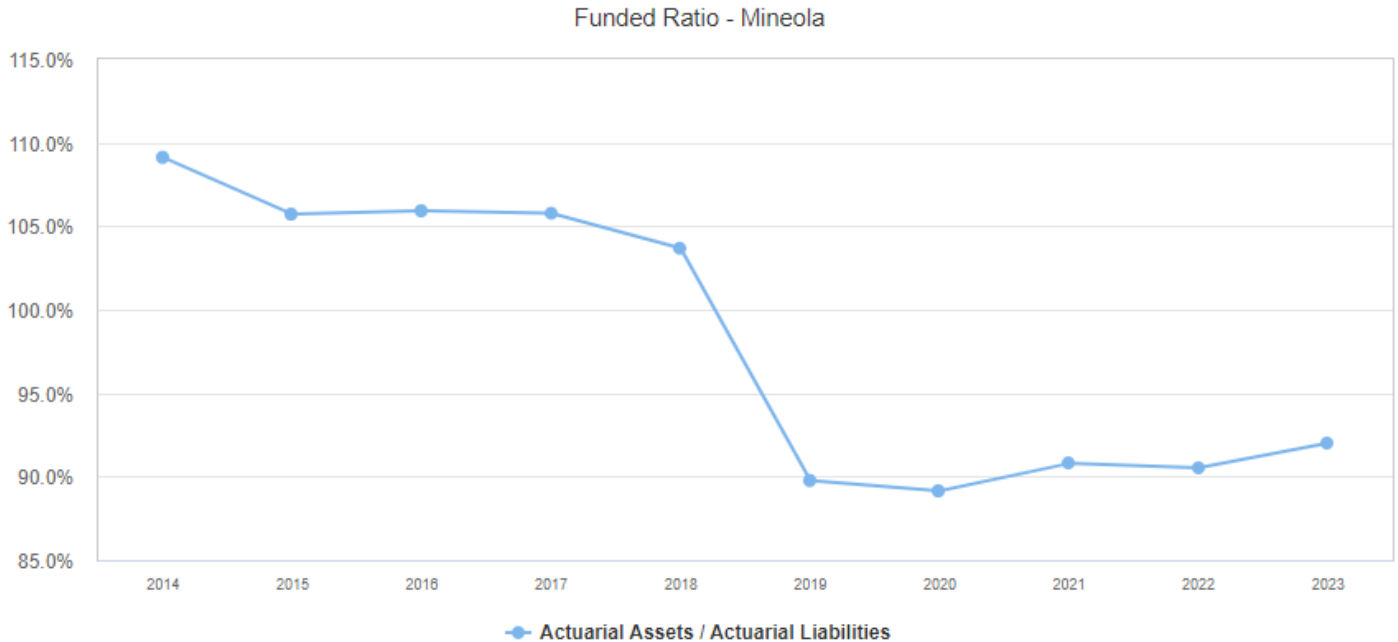
Annual	Total	Employee Pays	City Pays
Emp Only	\$ 5,799	\$ -	\$ 5,799
Emp + Spouse	\$ 11,399	\$ 1,804	\$ 9,595
Emp + Child(ren)	\$ 9,931	\$ 1,330	\$ 8,601
Emp + Family	\$ 16,400	\$ 3,419	\$ 12,981

In addition to providing employee health insurance, the city pays \$25,000 life insurance for each employee. Employees can purchase additional life insurance for themselves or their family at a very low cost.

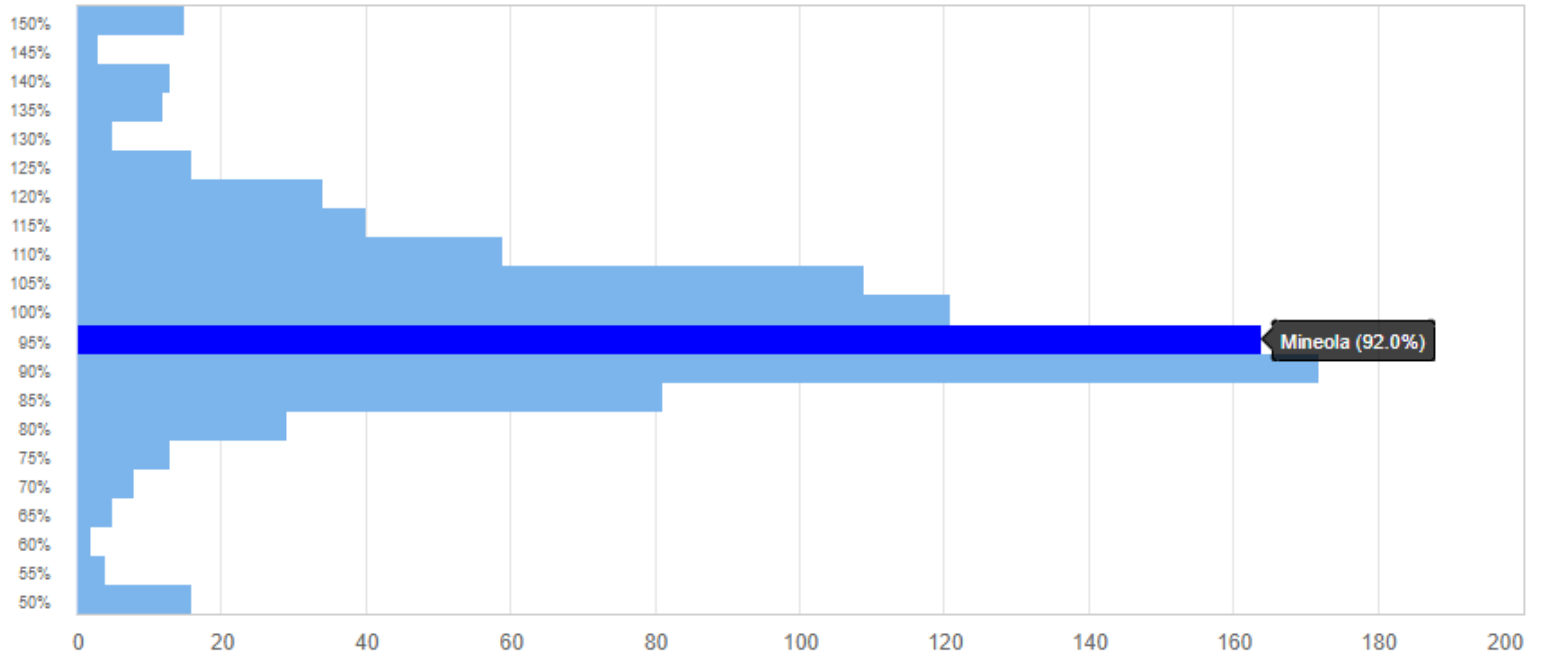
Employee Benefits – Retirement

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 employer 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.

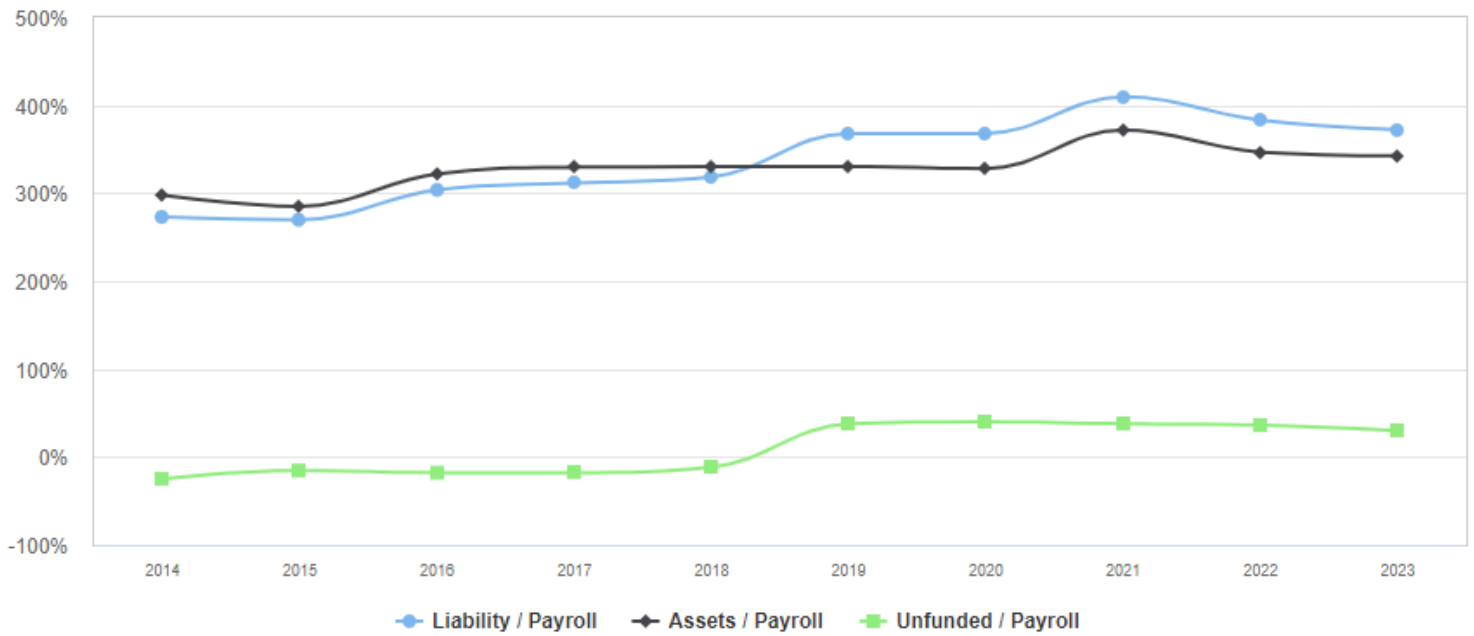
Prior to 2020, the city was over 100% funded in the plan. Once the 7% rate was adopted, the city had an unfunded rate of 89.8%. To catch up, the current rate the city pays is 10.84% of payroll to TMRS. As of December 31, 2023 the city had a Funded Ratio of 92.0%.



TMRS Peer Comparison: Funded Ratio (2023) - Mineola



Risk Metrics - Mineola



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